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BOLLETTINO



UFFICIALE

DELLA REPUBBLICA DEMOCRATICA SOMALA

ANNO III.

Mogadiscio, 1° Gennaio 1972

N. 1

DIREZIONE E REDAZIONE

**Presso la Presidenza del Consiglio Rivoluzionario Supremo
Pubblicazione Mensile**

PREZZO: Sh. So. 5 per numero — **ABBONAMENTI:** Annuo per la Somalia Sh. So. 100. Estero Sh. So. 300 — L'abbonamento richiesto in tempo stabilito, decorre dal 1° Gennaio e l'abbonato riceverà i numeri arretrati — **INSERZIONI:** per ogni riga o spazio di riga Sh. So. 2 — Le inserzioni si ricevono presso la Direzione Bollettino. L'importo degli abbonamenti e delle inserzioni deve essere versato all'Ufficio Imposte sugli Affari.

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PARTE PRIMA

ATTI LEGISLATIVI ED AMMINISTRATIVI

FIRST PART

LEGISLATIVE AND ADMINISTRATIVE ACTS

DECREE OF THE PRESIDENT OF SUPREME REVOLUTIONARY
COUNCIL, 27 December 1971, n. 1

Amendment of the Regulations for the Accounts of the State.

THE PRESIDENT OF THE SUPREME REVOLUTIONARY COUNCIL

HAVING SEEN the first Charter of the Revolution of 21 October 1969 and Law No. 1 of 21 October 1969;

HAVING SEEN Decree of the President of the Republic No. 317 of 17 December 1962;

HAVING HEARD the Council of Secretaries;

TAKING NOTE of the approval of the Supreme Revolutionary Council;

DECREES:

Article 1

The Regulations for the accounts of the State attached to Decree No. 317 of 17 December, 1962 are hereby amended as follows:

«Accountant General

1. Article 7 is deleted and replaced by the following:

(1) The Accountant General is the head of the Accounting Service and of the Accountant General's Department of the Ministry of Finance.

(2) As part of his duties the Accountant General shall:

- (a) manage the accounts of the State;

- (b) prepare the final accounts of the state in accordance with Article 26 of the Financial and Accounting Procedure Legislative Decree and submit them to the Magistrate of Accounts for Audit;

- (c) control the inventory of state property prepared

(d) advice Secretaries of State on the accounting system to be adopted in their Ministries and inform the Secretary of State for Finance of any case in which, in his opinion, the system is unsatisfactory;

(e) ensure that proper provision is made for the safe keeping of all public monies, stamps, securities, valuable documents and stores;

(3) The Officer in charge of a section formed in accordance with Article 29 (2) of the aforesaid Legislative Decree shall perform such duties as may be delegated to him by the Accountant-General».

2. (a) Article 8 (1) (b) is amended to read:

«Supervise the execution of the budget and deal with any necessary variation»;

(b) Article 8 (1) (d) is deleted.

3. (a) The words «under the control of the Treasurer» in Article 10 (1) are deleted.

(b) Article 10 (2) is amended to read:

«The Accountant General may, however, make other arrangements where necessary».

4. The following is added to Article 12:

(5) «It shall be the duty of all officers in charge of regional offices of the Accountant General's Department to carry out frequent inspections of the district offices of the Department within their regions».

5. Article 14 is deleted and replaced by the following:

«Responsibility

(1) Secretaries of State are responsible for the general financial supervision of their Ministries in accordance with Article 28 of the Financial and Accounting Procedure legislative Decree as amended by Decree of the President of the SRC No. 3 of 1-1-1972.

(2) Officers responsible for accounts are responsible to their respective Secretaries of State for the due performance of the financial duties of their Ministries, Departments or Offices, for the proper collection of all public money received by them and for any inaccuracies in their accounts or under their

- (3) If the public funds sustain a loss by reason of neglect or failure to carry out the provisions of any of these regulations the officer deemed to be responsible after a full enquiry has been made into the case may be required to make good the loss, in whole or in part.
- (4) No officer shall be relieved of any part of his responsibility because he deputes to a subordinate duties which he should perform himself».
6. Article 21 (2) is amended to read:
«If expenditure is incorrectly charged the officer deemed to be responsible after a full enquiry has been made into the case may be required to make good the amount involved. in whole or in part».
7. Article, 22 is deleted.
8. The words «the Treasurer or» in Article 29 are deleted.
9. Article 32 and 33 are deleted and replaced by the following new Article 32:

«Paying in of collections

- (1) All regular collectors of revenue who receive any duties, taxes, licences, fees, rents or other public money, whether forming a portion of the revenue of the State or not, shall pay the whole amount of such money, daily, or at the earliest possible opportunity to a cashier.
- (2) The revenue collector shall hand to the cashier the duplicates of receipts, where applicable, that have been issued by the collector in support of the amount paid in.
- (3) The cashier shall issue a collector's receipt for the money so paid in».
10. The existing Article 34 shall become Article 33.
11. A new Article 34 is inserted as follows:

«Responsibility of Head of Department

- (1) Heads of Departments which are responsible for the collection of revenue must satisfy themselves by means of monthly returns and regular inspections that all revenue collected by officers of the Department is

- (2) The Inspecting Officer will initial and date stamp the back of the last receipt in each book that has been used by the collector and will ensure that all books issued to the collector are produced for inspection. He will check the receipts issued to him by the cashier».

12. Article 36 is deleted and replaced by the following:

«Irregularities and arrears to be reported

A Secretary of State shall report to the Secretary of State for Finance, with a copy to the Magistrate of Accounts, any failure on the part of any officer in his Ministry to receive and duly account for any sums received by him. He shall also report, in like manner, any case in which he may have reason to believe that the revenue is falling unduly into arrear».

13. Article 38 is deleted and replaced by the following:

«Arrears of Revenue Returns

All Officers charged with the collection of revenue or other monies due to the State shall furnish arrears of revenue returns to the officers to whom they are immediately responsible for onward transmission to the Secretary of State through the appropriate channels, with copies to the Accountant General and Magistrate of Accounts. These returns shall be submitted not later than the first of March in each year and shall show the arrears of revenue as at the 31st of December in the preceding year. In the event of there being no arrears a nil return shall be submitted. Returns shall be rendered on the prescribed form».

14. Article 39 is deleted.

«Collectors to keep a cash book

15. Article 40 is deleted and replaced by the following:

All Revenue collectors shall keep a cash book».

16. Article 47 is deleted and replaced by the following:

«Holding of stocks

All officers in charge of Regional or District officers of the Accountant General's Department shall hold stocks of receipt books for the region or district for which they are responsible and shall issue books as required to cashiers

17. Article 49 (1) is amended to read:
«Officers in charge of Regional and District offices of the Accountant General's Department shall keep a record of all books issued to revenue collectors and whenever a book is issued they shall notify the Head of the Department to whom the Revenue collector is responsible».
18. Article 52 is deleted and replaced by the following:

«Transfers to be reported

In the exceptional case where it is necessary for an officer to obtain an unused receipt book from another officer rather than from the Accountant General or the head of the local office of the Accountant General's Department, the officer by whom the transfer is made shall immediately notify the Accountant General, the Magistrate of Accounts and his Head of Department, and the officer to whom the transfer is made shall similarly notify his Head of Department».

19. In Article 54 the words «each officer in charge of a District office of the Accountant General's Department» are substituted for the expression «Control Officer».
20. Article 56 (4) is amended to read:
«Copies of all expenditure warrants shall be sent to the Magistrate of Accounts».
21. Article 57 (2) is deleted.
22. The following is added to Article 60:
«(2) Specimen signatures of persons so authorised and of new warrant holders whenever there is any change in warrant holders shall be sent to the local office of the Accountant General's Department».
23. Article 63 is deleted and replaced by the following».

«Delegation by employee

Payment should only be made to the person to whom it is due, unless written authority has been given by a payee for payment to be made to his representative. If the authority is for one payment only, it should be attached to the relevant voucher. Where more than one payment is covered by the authority, it should be registered by the person authorised to sign the payment vouchers concerned and given a number. The number should be quoted on

24. Article 69 is deleted and replaced by the following:

«Payment in another District

When an officer finds it necessary to incur expenditure in another district he shall pass the vouchers to the office of the Accountant General's Department in that District through the office of the Department in his own district. In forwarding the vouchers the latter office will certify that they have been signed by an officer duly authorised to sign them».

25. Article 70 is deleted.

26. Article 71 is deleted and replaced by the following:

«Presentation of vouchers for payment

- (1) Vouchers shall be submitted in duplicate to offices of Accountant General's Department.
- (2) After payment, the cashier shall retain the original and shall return the duplicate to the authorising officer with voucher number inserted thereon.
- (3) The original of the voucher shall support the payment entry in the cash book».

27. Article 72 is deleted and replaced by the following:

«Duties of Accountant General's Dept. before passing for payment

When vouchers are presented for payment, the officer in charge of the office of the Accountant General's Department to which they are presented shall check that they have been signed by an officer duly authorised to sign them and that they contain no arithmetical errors. He will then sign the voucher as «passed for payment».

28. Article 73 is deleted.

29. In Article 83 the words 'an office of the Accountant General's Department' are substituted for the expression «Control Officer».

30. Article 85 (3) is amended to read:
«Copies of Imprest Warrants shall be sent to the Magistrate of Accounts».

31. Article 87 (3) is deleted.

32. Article 97 (2) is deleted.

33. Article 98 (4) is amended to read:

«Instansions where there are no banks the Accountant General shall issue instructions to the officers of the district to

34. In Article 99 «Accountant General» is substituted for Treasurer».
35. In Article 101 (3) and (4) «Accountant General» is substituted for «Treasurer» wherever the latter appears.
36. Article 104 is deleted and replaced by the following:

«Acceptance of money

- (1) Worn notes and coins shall be accepted in the normal payment of State dues. Such money should periodically be exchanged at the bank, or remitted in accordance with the Accountant General's instructions if no bank is available.
 - (2) Defaced or counterfeit money shall not be accepted in payment of State dues in any circumstances.
 - (3) Foreign money shall only be accepted with the approval of the Accountant General, acting in consultation with the Somali National Bank.
37. In Article 111 «Accountant General» is substituted for «Treasurer».
 38. In Article 114 «Accountant General» is substituted for «Treasurer».
 39. Article 121 (3) is amended to read:—
«Officials serving in the Budget and Treasury Department, the Accountant General's Department and the office of the Magistrate of Accounts are prohibited from taking part in Boards of Survey on Cash, except on the personal authority of the Secretary of State for Finance.»
 40. Article 122 (e) is amended to read:—
«Report, signed by each member, shall be sent in quadruplicate to the Secretary of State for Finance in the case of boards held in Mogadiscio and to Regional Governors in the case of Boards held elsewhere. In every case a copy of the report shall be sent to the Magistrate of Accounts.»
 41. In Article 146 (the words «through the Control Officer» and returns (j) to (m) are deleted.
 42. Article 161 (1) is amended to read:—
«The Magistrate of Accounts shall exercise a prior control on the legitimacy of Government contracts.

Article 2

This Decree shall enter into force on the date of its publication in the Official Bulletin.

Mogadishu, 27th December, 1971.

Maj. Gen. Mohamed Siad Barre
PRESIDENT
of the Supreme Revolutionary Council

(Jaalle M. Y. Weirah)
Secretary of State for Finance

**DECREE OF THE PRESIDENT OF SUPREME REVOLUTIONARY
COUNCIL, 27 December 1971, n. 2.**

Amendment of the Financial and Accounting Procedure of the State.

**THE PRESIDENT
OF THE SUPREME REVOLUTIONARY COUNCIL**

HAVING SEEN the first Charter of the Revolution of 21 October 1969 and Law No. 1 of 21 October 1969;

HAVING SEEN Decree of the President of the Republic No. 2 of 29 December 1961;

HAVING HEARD the Council of Secretaries;

TAKING NOTE of the approval of the Supreme Revolutionary Council.

DECREES:

Article 1

*Amendment of the Financial and
Accounting Procedure of the State*

The text of the financial and accounting procedure of the State attached to Decree No. 2 of 29 December, 1961, is hereby amended as follows:—

1. Article 28 deleted and replaced by the following:

«Article 28»

(Organs of Control)

Within each Ministry the Secretary of State shall be responsible to the Supreme Revolutionary Council for ensuring that

- (i) there is a proper accounting system for the accounts of the Ministry;
- (ii) all revenue collected by officers of the Ministry is properly brought to account;
- (iii) all expenditure incurred by the Ministry is in accordance with the law in force and that there is no wastage of Government

2. Paragraph 2 of Article 29 s amended to read:

«Sections of the Office of the Accountant General may be established in any Region or District.»

3. Article 30 is deleted and replaced by the following:

«Article 30»

(Duties of the Accountant General)

The Accountant Generale shall be responsible for:—

- (i) managing the accounts of the State;
- (ii) advising Secretaries of State on the accounting system for their Ministries;
- (iii) bringing to the notice of the Secretary of State for Finance any case in which the accounting system in use in a Ministry is, in his opinion, unsatisfactory;
- (iv) managing the Accounting Service in consultation with the Director General of Establishment & Personnel and the Directors General of Ministries;
- (v) exercising supervisions over the management of cash and stores, the handling of public money, securities, stamps and other moveable property of the State;
- (vi) exercising any other duty that may be attributed to him by law or regulation or entrusted to him by the Secretary of State for Finance».

4. Article 32 (a) is amended to read:—
«Exercise prior control over the legality of Government contracts.»

5. Article 33 is deleted and replaced by the following:

«Article 33

Contracts entered into on behalf of the Government and of other organs of the Public Administration shall require prior registration by the Magistrate of Accounts.»

Article 2

Entry into Force

This Decree shall enter into force on the date of its publication in the Official Bulletin.

Mogadishu, 27th December, 1971.

Maj Gen. Mohamed Siad Barre

PRESIDENT

of the Supreme Revolutionary Council

(Jaalle M. Y. Weirah)

Secretary of State for Finance

PARTE SECONDA

DISPOSIZIONI, COMUNICATI, AVVISI, VARIE

N. N.

BOLLETTINO



UFFICIALE

DELLA REPUBBLICA DEMOCRATICA SOMALA

ANNO III.

Mogadiscio, 5 Gennaio 1972

Suppl. n. 1 al n. 1

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Presso la Presidenza del Consiglio Rivoluzionario Supremo
Pubblicazione Mensile

PREZZO: Sh. So. 5 per numero — **ABBONAMENTI:** Annuo per la Somalia Sh. So. 100, Estero Sh. So. 300 — L'abbonamento richiesto in tempo stabilito, decorre dal 1° Gennaio e l'abbonato riceverà i numeri arretrati — **INSERZIONI:** per ogni riga o spazio di riga Sh. So. 2 — Le inserzioni si ricevono presso la Direzione Bollettino. L'importo degli abbonamenti e delle inserzioni deve essere versato all'Ufficio Imposte sugli Affari.

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