

FAAFIN

الرسمية



RASMI AH

الجريدة

EE JAMHURIYADDA DIMUQRADIGA SOMALIYA

جمهورية الصومال الديمقراطية

Sennadka 3aad

Muqdisho, 20 Oktoobar 1975

L. 2 R. 10

Laanta Faafinta Rasmiya ah ee Madaxtooyada Golaha Sare ee Kacaanka

EAAFIN BIL SOO BAKA

جريدة شهرية

wa

Sennadii waa Sh. 100 Somaliya
 la weydiiyo waqtiga loo gooyey
 R. halka sadar iyo waxii ka yar
 waxaa la weydiiyaa Laanta Maamulka
 lagu bixinayaa Xafiiska Canshuraha ee
 Lacagta

N

BOGGA KOWAAD

SHARCI L. 57 ee 20 Oktoobar 1975 — Cafis Guud iyo
 Cafis gaareed lagu maamusay sanad guurada 6aad ee
 Kacaanka 21 Oktoobar 1969.

Bog. 758

BOGGA LABAAD

XEER

W. M.

BOGGA SEDDEXAAD

TALCOYIN IYO ISGAARSIIN IYO WIXII LA MID AH

W. M.



The first part of the document discusses the importance of maintaining accurate records of all transactions. It emphasizes that every entry, no matter how small, should be recorded to ensure the integrity of the financial data. This includes not only sales and purchases but also expenses, income, and any other financial activity.

The second part of the document provides a detailed breakdown of the accounting process. It outlines the steps from recording transactions to the preparation of financial statements. This includes identifying the accounts affected by each transaction, debiting and crediting the appropriate accounts, and ensuring that the accounting equation remains balanced.

The third part of the document focuses on the analysis of financial statements. It explains how to interpret the balance sheet, income statement, and statement of cash flows. It discusses the key ratios and metrics used to evaluate a company's financial health, such as the current ratio, profit margin, and return on equity.

The fourth part of the document addresses the ethical considerations of accounting. It highlights the importance of honesty, integrity, and transparency in all financial reporting. It discusses the consequences of unethical behavior, such as fraud and misstatement, and provides guidance on how to handle difficult ethical situations.

The fifth part of the document discusses the role of accounting in business decision-making. It explains how financial information is used by management to plan, control, and evaluate the performance of the organization. It also discusses the role of accounting in providing information to external stakeholders, such as investors and creditors.

The sixth part of the document discusses the evolution of accounting over time. It traces the roots of accounting to ancient civilizations and discusses the impact of technological advancements, such as the computer, on the accounting profession. It also discusses the ongoing challenges and opportunities facing accountants in the 21st century.

The seventh part of the document discusses the importance of continuing education for accountants. It emphasizes that the accounting profession is constantly evolving, and accountants must stay up-to-date on the latest developments in their field. It discusses the various options available for continuing education, such as courses, seminars, and conferences.

The eighth part of the document discusses the role of accountants in society. It explains how accountants contribute to the economy and the well-being of society through their work. It discusses the importance of accountants in providing accurate financial information and ensuring the integrity of the financial system.

The ninth part of the document discusses the future of accounting. It explores the potential of new technologies, such as artificial intelligence and blockchain, to transform the accounting profession. It also discusses the need for accountants to develop new skills and adapt to a rapidly changing environment.

The tenth part of the document discusses the importance of ethics in accounting. It emphasizes that ethics is not just a set of rules, but a mindset that guides all accounting decisions. It discusses the importance of ethical leadership and the role of accountants in promoting ethical behavior in the workplace.

SHARCI L. 57 ee 20 Oktoobar 1975.

Cafis guud iyo Cafis gaar-ahaneed lagu maamusay sanad guurada 6aad ee Kacaanka 21 Oktoobar 1969.

GUDDOOMIYAHA GOLAHA SARE EE KACAANKA

MARKUU ARKAY Warqaddii Koowaad iyo Tif labaad ee Kacaanka Oktoobar 1969;

ISAGOO ARKAY Sharcigii soo baxay 21kii Oktoobar 1969 kii;

ISAGOO GARTAY In la bixiyo Cafis Guud iyo Cafis gaar-ahaneed oo loogu maamuusayo sanad-guradii 6aad ee Kacaankii barakeysanaa ee 21kii Oktoobar 1969kii;

ISAGOO TIXGELINAAYA Go'aankii ay isku raaceen Golaha Sare Kacaanka iya kan Xoghayayaasha Dawladda.

WUXUU XEERAYAA

Sharciga soo socda:

Qodobka 1aad

Waxaa la bixiyay Cafis Guud (amnistia) iyo Cafis gaared (indulto), iyadoo lagu maamuusayo xuska sanad-guurada 6aad ee Kacaankii barakeysanaa ee 21kii Oktoobar 1969.

Qodobka 2aad

Cafiska Guud iyo Cafiska gaareed oo lagu xusay godobka hore waxay ku saabsan yihiin dembiyada la galay iyo ciqaabta sugnaatay intii ka horeysay 20kii Oktoobar 1975to; saacaddu markay ahayd 12kii maamulimimo.

Qodobka 3aad

Waxaa Cafiska Guud galay dembiyadi la galay 21kii Oktoobar 1969 wixii ka horeeyay, oo laga reebay Dembiyada lidka ku ah qofnimada iyo jiridda Qaranka ee lagu xusay qodobada 184 ilaa 218 ee Xeerka Ciqaabta.

Qodobka 4aad

Dembiyada la galay 21kii Oktoobar 1969 wixii ka dambeeyay waa la cufiyay, ayadoo laga reebay:

- a) — Dembiyada lid ku ah midnimada iyo nabadgalyada Qaranka — Dilka la galay 21kii Oktoobar 1969 intii ka dambeysay — Booli Qaran — Jaajuus — Dembiyada la xiriira dhagaalaha — ku xad gudub awood xaafiis — waajib gudasho la'aan — Laaluush — Been qoraal — Dadka waalan — Khamriya cabid — ka agid shago — Eex iyo dadka u xiran dembiyada Ciidamada ee aan galin cafiska gaar ah;

- b) — Dembiyada kor lagu soo sheegey oo aan cafiska gelin qodob-
baddodu waa kuwa hoos si cad ugu qoran:
- I — Laga bilaabo Qodobka 184 ilaa 218 ee Xeerka Ci-
qaabta;
 - II — Laga bilaabo Qodobka 241 ilaa 255 ee Xeerka Ci-
qaabta;
 - III — Qodobka 259 ee Xeerka Ciqaabta;
 - IV — Laga bilaabo Qodobka 348 ilaa 382 Xeerka Ci-
qaabta;
 - V — Qodobka 434 X. C. oo la xiriira Qodobka 11 ee
Xeerka Lamb. yahay 67, Dilkii ka dembeeyay 21kii
Oktoobar 1969, 9kii saac oo habeenimo;
 - VI — Dembi kasta oo dhaqaalaha iyo lacagta laga galay,
sharci kasta ha ku jiree;
 - VII — Khamriyacab, waxaa loola jeedaa qofka khamrada
dilatay una xiran;
 - VIII — Qodobka 10 ee Xeerka Lamb. yahay 67, ee 1 No-
fembre 1970.

2. Qodobka Xeerka Lamb. yahay 54 soona baxay 10-9-1970 oo
dhan laga bilaabo 1 ilaa 22 oo laga reebo Qodobka 21 (afminshaarismo).

Qodobka 5aad

Waxaa la bixiyay Cafis Gaareed (indulto) oo ku saabsan dembiyadii
la galay 21kii Oktoobar 1969 wixii ka dambeeyay:

1. — In xabsi daa'imlaga beddelo ciqaaba Dalka ah;
2. — In 30 (sodon) sano oo xarig ah lagu beddelo ciqaabta xabsi
daa'imka ah;
3. — In 7 (todoba) sano laga dhimo ciqaabta xariga ee 30 sano ah.

Qodobka 6aad

Dadka xiran oo ayan ku jirin kuwa galay Dembiyada xeerkani ka
reebay Cafiska, waa la sii deynayaa.

Qodobka 7aad

Sharcigan wuxuu dhaqan galayaa 20ka Oktoobar 1975ta saacaddu
markay tahay 12ka maalinimo, waxaana lagu faafin doonaa Faafinta Ra-
smiga ah ee Jamhuuriyada Dimoqradiga Soomaaliyeed.

Muqdisho, 19 Oktoobar 1975.

MADAXWEYNAHA
GOLAHA SARE EE KACAANKA
S. Gaas Maxamed Siyaad Barre