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Ku: Wasiirka Wasaaradda Ganacsiga iyo Dalaxiiska 2

**Warqadda Baadhista**

**Mudane Wasiir;** 4

Iyadoo la raacayo Xeerka Hantidhawrka Qaranka Xeer Lr. 76/2016 waxaanu bilaabaynaa Hanti-dhawris la Xidhiidha Warbixinta Maaliyadeed ee Wasaaradda Ganacsiga iyo Dalaxiiska JSL. Warbixintaas (Statement) oo ka kooban warbixinta dhakhliga la helay iyo kharashka baxay, bayaanka isbarbardhiga miisaaniyadda iyo isticmaalka dhabta ah, sharaxaadda warbixinada maaliyadeed ee sanadka 01<sup>da</sup> Jan ilaa 31<sup>ka</sup> Dec 2021. Hantidhawristani waa mid waajib ah, sida uu na farayo Xeerka Hantidhawrka Guud ee Qaranka. 5

**Ujeedadda Hantidhawrista**

Ujeedada ugu mudani waa in la xaqiijiyo saxsanaanta dhammaan warbixin Maaliyadeed ka fayaw qaladaad iyo wax-isdabamarin. Hantidhawruhu wuxuu shaqadiisa u qabanayaa si waafaqsan Xeerka Hantidhawrka Qaranka iyo Halbeegyada Baadhisaha Caalamiga ah ee la isku-raacsan yahay.

**Masuuliyadda Hantidhawraha Guud**

Waxa aanu u hantidhawraynaa ama u baadhaynaa si waafaqsan Xeerka Hantidhawrka Qaranka & halbeegyada caalamiga ah ee hantidhawr (baadhiseed). Xeerarkaas waxa ay nafarayaan in aanu raacno hanaanka Asluubeysan (Ethics) ee u degan hantidhawrka, isla markaana aanu u qabano shaqadayadda si ku dhisan go'aan qaadasho salka ku haysa aqoon iyo xirfad hantidhawr. Waxyaabaha kale ee aanu qabaneyno waxa ka mid ah:

1. Inaan soo saarno oo aanu qiimayno Qaladaadka Saameynta leh (Material Misstatements) ee ku jira Warbixin Maaliyadeedka, ha ahaadeen kuwa aan loo kasin amaba kuwo musuq iyo isdabawarini keentay.
2. In aanu qiimayno nidaamka dabarada gudaha (Internal Control) ee wasaaradda si aanu u qorshayno baaxadda iyo nooca baadhista hantidhawr.
3. In hadii aanu aragno goldaloolooyin ku jira nidaamka dabarada gudaha (Internal Control) idinla wadaagno.
4. In aanu qiimayn ku samaynayno siyaasaddaha xisaabaadka ee wasaaraddu ku dhaqanto.
5. Waxanu si mug leh u eegaynaa, uuna qiimaynaynaa, bandhigidda, qaabdhismeedka, iyo warbixinaha ku jira warbixin maaliyadeedka wasaaraddu in ay ku salaysan tahay dhacdooyinka iyo macaamil xisaabeedka wasaaradda ee sanadka la hantidhawrayo.

Haddii aanu helno cadaymo muujinaya in aan Diiwaanada iyo Nidaam-xisaabeedku aheyn kuwo sax ah ama aan si dhammeystiran loo diyaarin waxay keenaysaa in aanu aragti Hantidhawr oo taban (Unqualified Audit Opinion) ka bixino warbixin maaliyadeedka. Anagoo soo saari doonaa Warbixin Hantidhawr oo ka kooban Aragtida hantidhawrka iyo Goldaloolooyinka Maamul ee dhacay lana wadaagidoono Maamulka Sare ee Wasaaradda.

**Masuuliyadda Maamulka Wasaaradda** 6

Wasiirka iyo Maamulka Wasaaradda ayaa ka masuul ah diyaarinta iyo soo bandhigidda warbixin maaliyadeedka Wasaaradda, iyagoo raacaya Xeerarka iyo xeer-nidaamiyayaasha dalka ee khuseeya warbixin maaliyadeedka iyo xisaabaha ha'ayadda, sida xeerka maamulka maaliyadda- Lr 75/2016, xeer-nidaamiyaha maamulka maaliyadda 2018, Hagaha nidaamka xisaabaadka qaranka 2018 iyo xeerarka kale ee la xidhiidha maaliyada qaranka. 7

Maamulka Wasaaradda ayaa ka masuul ah inay sameeyaan nidaamka dabaradda gudaha si ay u xaqiijiyaan bedqabka Hantida Qaranka iyo saxnaanta Warbixin Maaliyadeedka iyo Diiwaanadda xisaabaadka ee warbixintu ku salaysan tahay. Maamulka Wasaaradda ayaa ka masuul ah in nidaamka dabaradda guduhu ka hortago, ogaado oo saxo wixii qalad iyo is-dabamarin ah.

Sida uu ina farayo xeerka Hantidhawrka guud ee qaranka (Xeer Lr. 76/2016) maamulka wasaaraddu waa in ay siiyaan hantidhawraha

- Xogta ay hayaan ee ku saabsan diyaarinta iyo soo bandhigidda warbixin maaliyadeedka, sida; diiwaanadda xisaabaadka, dukumentiyadda iyo wixii macluumaad ah ee khuseeya Hanti-dhawrista maaliyadeed
- Warbixinaha dheeraadka ah ee uu codsado hantidhawrku
- In hantidhawrku la kulmo, waraysto, baadhona cidii uu u arko inay muhiim u tahay helida cadaymaha hantidhawr.

### **Kulanka furitaanka hantidhawrista**

Bilawga hantidhawrayaashu waxa ay la kulmayaan maamulka Wasaaradda waxa ayna u faahfaahinayaan ujeedada hantidhawrka, masuuliyadda hantidhawrka iyo masuuliyadda maamulka wasaaradda saran.

Masuuliyiinta Wasaaradda waxa ay warbixinta ku saabsan Wasaaradda guud ahaan iyo gaar ahaan xisaabaadka iyo maaliyadda siinayaan hantidhawrayaasha. Kulankani waa in masuuliyiinta wasaaraddu uga waramaan wixii musuqmaasuq iyo isdaba-marin ah ee ay ka war hayaan ama tuhunsan yihiin.

### **Dhukumentiyadda**

Dhukumentiyadda Wasaaradda waxa uu xilkoodu saaranyahay yahay masuuliyiinta wasaaradda Hantidhawrayaashu markay u qaadanayaan dokumentiyadda ay u baahan yihiin xafiiskooda waa in laysla og yahay oo la wargeliyaa maamulku laguna cadeeyaa qoraal.

### **Kulanka gebagebada iyo gunaanadka hantidhawrista**

Dhamaadka hantidhawrista (baadhista) waxa hantidhawrayaashu la kulmayaan masuuliyiinta iyagoo ku wargelinaya natiijooyinka hordhaca ah, isla markaana qoraal ku siinaya si maamulku jawaab uga soo bixiyaan natiijadda hantidhawrka muddada loo cayimo. Haddii masuuliyiintu ay wax jawaab ah ku soo bixin waayaan muddadaas waxa loo qaadanayaa in ay waafaqeen natiijada soo baxday oo ay aqbaleen, waxana la soo saarayaa aragtiddii hantidhawrka iyo natiijooyinkii hantidhawrista oo kama dambays ah.

### **War-bixinta Hantidhawrka**

Marka Hantidhawristu dhamaato, Hantidhawraha Guud wuxuu soo saarayaa aragtida hantidhawr ee warbixin maaliyadeedka la hantidhawray inay ka fayowdahay qaladaad, musuq iyo wax isdaba marin iyo In kale. waxa kale oo uu soo saarayaa warqadda maamul toosinta (Management Letter) oo ay ku jiraan goldalooyinka iyo tala- bixinta hantidhawraha Guud ee Qaranka.

Waxa Masuulka warqadani ku socoto si xushmad iyo qadarini ku dheehan tahay looga codsanayaa in uu soo saxeebo una soo celiyo nuqul Hantidhawraha Guud, midna isagu haysto.

**FG: Waxa halkan ku lifaaqan Dhukumentiyada la idiinka baahanyahay in aad sii diyaarisaan, Fadlan ku soo jawaab celiya hal maalin 12/02/2022**

Saxeex \_\_\_\_\_

**Ahmed Yusuf Dirir**  
Hantidhawraha Guud ee Qaranka JSL

Saxeexa \_\_\_\_\_

**Maxamed Xasan Sacad (Saajin)**  
Wasarradda Ganacsiga iyo Dalxiiska

**Lifaaqa 1aad: Dhukumentiyadda looga baahan yahay Baadhista:**

1. Dhammaan Xisaab-socotooyinka uga Furan WASAARADDA Baanka Dhexe iyo Baananka Gaarka loo leeyahay [List of all Bank Accounts]
2. Dhammaan Warbixinaha Xisaab-socotooyinka [Bank Statements] u furan WASAARADDA Mudada 01 Jan 2021 ilaa 31 Dec 2021.
3. Dhammaan Warbixinaha dheelitirka Xisaab-socotooyinka [Bank Reconciliation Statements]
4. Dhammaan Diiwaanada Xisaabeed [All Cash Books/Vote Books]
5. Diiwaanka Horumarinta Lacagta [Advance Register]
6. Diiwaanka Lacagta Gacan-ku-haynta [Imprest Cash Book]
7. Dhammaan Warbixinaha/Bayaanadda Maaliyadeed [Financial Statements] Bile, Saddex bilood ama Sanad leh ee Mudada 01 Jan 2021 ilaa 31 Dec 2021
8. Dhammaan Warbixinaha Guud [All Technical Reports] ee Mudada 01 Jan 2021 ilaa 31 Dec 2021
9. Liiska Magacyadda Saxeexayaasha Xisaab-socotooyinka kala duwan [ All Bank Signatures]
10. Dhammaan Xaashiyaha Lacag-bixineed oo ay u dhanyihiin lifaaqyadii looga baahnaa [All Payments vouchers with Support documents] ee Mudada 01 Jan 2021 ilaa 31 Dec 2021
11. Xaashidda Mushahar-bixinta 31 Dec 2020 [Signed Payroll Sheet 31 Dec 2020]
12. Dhammaan Xaashiyaha Ansixinta isticmaalka Miisaaniyadda WASAARADDA [All Expenditure Warrants, Virement Warrants & Imprest Warrants] ee Mudada 01 Jan 2021 ilaa 31 Dec 2021
13. Miisaaniyadda WASAARADDA 2021 [Miisaaniyada Qaranka iyo Miisaaniyada Lacagaha Deeqaha]
14. Diiwaanka Hantida WASAARADDA [Fixed Asset Register]
15. Diiwaanka Kaydka Bakhaarka [Store Register]
16. Warbixinta bilaha ah ee Bakhaarka [Store Monthly Reports]
17. Diiwaanka Shaqaalaha joogtada ah iyo Kuwa Ku-meel-gaadhka ah [Staff List Permanent and Temporary]
18. Dhammaan Galalka Shaqaalaha [All Staff Files]
19. Liiska Shaqaalaha la Ganaaxay [All Staff fines]
20. Warbixinta Joogitaanka shaqaalaha [Monthly Staff Attendance sheets]
21. Heshiisyadda Hay'adaha inaga taageera Hawlaha Wasaaradu hayso [MoU & Contract Agreements] ee Mudada 2021
22. Dhammaan dhukumentiyada Deeqaha debedda (sida Diiwaanada lacagta, Warbixinaha Xisaab-socotooyinka iyo dhammaan Xaashiyaha lacag-bixinta oo wata lifaaqyadii looga baahnaa) [All Documents for Other Support Funds (Cash Book, Bank Statement and PVs)]
23. Iyo Wixii Dhukumentiyada dheeriya ee kale la xidhiidha maamulka maaliyada iyo xisaabaadka?