



የኢትዮጵያ ልરድጋዊ ዲሞክራሲያዊ ሪፐብሊክ

፩፻፭፻፮ ከጋዢ ጽዜ

FEDERAL NEGARIT GAZETTE
OF THE FEDERAL DEMOCRATIC REPUBLIC OF ETHIOPIA

፩፻፭፻፮ ዓመት ቁጥር ፩፻፭፻፮
አዲስ አበባ ማረሚያ ዕቅድ ቀበሌ, ኢትዮጵያ

የኢትዮጵያ ልርድጋዊ ዲሞክራሲያዊ ሪፐብሊክ
የአዲስ አበባ ተወካይ የዘርሱ ቀን መቀኑን የወጣ

31st Year No. 38
ADDIS ABABA, 16th April, 2025

ማውጫ

ለዋጭ ቁጥር ፩፻፭፻፮/፩፻፭፻፮

የኢትዮጵያ የተመዘገበነት የአገልግሎት ባለሙያዎች
አንድተተሪት ማቅረቢያ እዋጭ

..... ፩፻፭፻፮/፩፻፭፻፮

ለዋጭ ቁጥር ፩፻፭፻፮/፩፻፭፻፮

የኢትዮጵያ የተመዘገበነት የአገልግሎት ባለሙያዎች
አንድተተሪት ማቅረቢያ እዋጭ

በመንግሥት እና በግል ሚኒስቴር ዓለም እዋጭ
የፋይናንስ ደንብ እና የእናት ደረጃዎች
አንድተተሪት ማቅረቢያ የወሰን በመሆኑ የሀገር
አማካይ በቃ እና በቃ የተመዘገበነት የአገልግሎት
የአገልግሎት ባለሙያዎች ማቅረብ በአማካይ

የተመዘገበነት የአገልግሎት ባለሙያዎች
አንድተተሪት እና መያዥ ለማሳደግ ተቋሙ ማቅረቢያ
በመንግሥት:

የአገልግሎት መያዥ እና የአገልግሎት ባለሙያዎች በዚህ
እና በዚህ እዋጭ ደንብ የሚመለከ ተቋሙ
በመንግሥት:

የአገልግሎት ባለሙያዎች የአገልግሎት መያዥ እና
የአገልግሎት እዋጭ ማቅረብ በአማካይ

የኢትዮጵያ ልርድጋዊ ዲሞክራሲያዊ ሪፐብሊክ
አንድተተሪት እና መያዥ የአገልግሎት ባለሙያዎች (፩፻፭፻፮/፩፻፭፻፮)

Content

Proclamation No. 1372/2025

Ethiopian Institute of Certified Public
Accountants Establishment Proclamation.....

Page 18231

PROCLAMATION No. 1372/2025

aproclamation to establish Institute of Ethiopian Certified Public Accountants

WHEREAS, the government has decided to implement international financial reporting and auditing standards in governmental and private sectors, it has become necessary to have sufficient and qualified Certified Public Accountants;

WHEREAS, to have Certified Public Accountants and to promote the profession; it is necessary to establish an institution;

WHEREAS, it is necessary to have an Institute that represents the accountancy profession and the professionals both locally and internationally;

WHEREAS, it is important to promote the accountancy profession and the professionals in order to protect the public interest;

NOW, THEREFORE, in accordance with Article 55 Sub Article (1) of the Constitution of the Federal Democratic Republic of Ethiopia, it is hereby proclaimed as follows.

ክፍል አንድ
መቍዴ

፩. አዋጅ ሪፖርት

ይህ አዋጅ “የኢትዮጵያ የተመዘገበናተወቃድ የአገልግሎት ባለሙያዎች እንዲታረግ ማቋቋነን አዋጅ ቁጥር ፬፻፲፯/፭፻፲፯” ተሰለ ለመቀበ ይችላል::

፪. ትርጓሜ

የቁጥር አንቀጽ ፮፷ ትርጉም ካልሰጣው በስተቀር
በዚህ አዋጅ መሰጥ::

፫/ “ተማሪ” ማለት በእንደሆነትና የተመዘገበ
እና በመግኘር ላይ ያለ ባለቤት ነው::

፬/ “ፊርማዊ ሙ.የር ተከኔሸዋን” ማለት የፊርማዊ
ሙ.የር ተከኔሸዋን ለመሆን በእንደሆነትና
የተቀመጥውን መሰራርት በማጭነት እንደ
ፊርማዊ ሙ.የር ተከኔሸዋን የተመዘገበ እና
የምዝገባ የምሥክር ወረቀት የተሰጠው
ገለሰብ ነው::

፭/ “የተመዘገበለት የፊርማዊ ባለሙያ” ማለት
የተመዘገበለት የፊርማዊ ባለሙያ ለመሆን
በእንደሆነትና የተቀመጥውን መሰራርት
በማጭነት እንደተመዘገበለት የፊርማዊ
ባለሙያ የተመዘገበ እና የምዝገባ የምሥክር
ወረቀት የተሰጠው ጉለሰብ ነው::

፮/ “አባል” ማለት በእንደሆነትና
እንደተመዘገበለት የፊርማዊ ባለሙያ
የተመዘገበ ጉለሰብ ነው::

PART ONE

GENERAL

1. Short Title

This Proclamation may be cited as
“Ethiopian Institute of Certified Public
Accountants Establishment Proclamation
No 1372/2025”.

2. Definitions

Unless the context otherwise requires, in
this Proclamation:

- 1/ “Student” means a person who is registered by the Institute and attending courses of the Institute;
- 2/ “Affiliate” means a person who has completed the courses and examinations of Certified Public Accountants administered by the Institute;
- 3/ “Accounting Technician” means an individual who has met the requirements set by the institute to qualify as an accounting technician and has been registered as an Accounting Technician and hold a certificate of registration;
- 4/ “Certified Public Accountant” means an individual who has met the requirements set by the institute to qualify as a certified public accountant and has been registered as a Certified Public Accountant and hold a certificate of registration;
- 5/ “Member” means an individual who is registered by the Institute as a Certified Public Accountant;

ii/ "ለዲ ወ- አባል" ማለት እንደ: ጉለሰብ
የኢትዮ-Եትየቁ: አባል ከዚህ በኋላ
በኢትዮ-Եትየቁ: የሚጠቀው: መስራርቶች
በማንኛው: የሚገኘ ካና ያለ የአባልነት ያረዳ
ነው:

iii/ "የከበር አባል" ማለት የከበር አባል ለመሆኑ
በኢትዮ-Եትየቁ: የተተወጠውን መስራርቶች
በማንኛው: እንደ የከበር አባል የተመዘገበ
እና የምዝገባ የምሥራክር ወረቀት የተሰጠው
ግለሰብ ነው:

iv/ "አተክ (ኤት)" ማለት የአትየክያዊ
የተመዘገበለት የአማካብ ባለሙያ ነው:

v/ "አተክ(ኤት)" ማለት የአትየክያዊ የአማካብ
የተመዘገበለት የአማካብ ባለሙያ ነው:

vi/ "ከፍተኛ የተምህር ተቋም" ማለት
በከፍተኛ የተምህር አዋጅ የተሰጠውን
ትርጉም ይጠየላ:

vii/ "መደበኛ የመመሪ" ማለት ከዚያ ለማ-
ጥማገበ እና ከተከታታይ የሙያ ማኅልበዋ
ወር በተያያዘ በአባል እና በኢትዮ-Եትየቁ:
በቅረቡ የሚያረጋግጣ የመመሪ ነው:

viii/ "ልጅ የመመሪ" ማለት የሙያ ለማ-ጥማገበ
ጥቦት መፈጸመ ተቆማ ስላም ተቀብ
በማንኛውም ገዢ ከዚያ ለማ-ጥማገበ እና
ከተከታታይ የሙያ ማኅልበዋ ወር በተያያዘ
በተማሪዎች እና በአባል እና
በኢትዮ-Եትየቁ: የሚያረጋግጣ የመመሪ ነው:

ix/ "መስጠት ደንብ" ማለት በኢትዮ-Եትየቁ:
የሚጠቀው ከኢትዮ-Եትየቁ: የሚጠቀውበት ደንብ
ነው:

x/ "በርድ" ማለት የአትየክያዊ አማካብ አያያዝ
እና የበርድ ነው:

6/ "Fellow Member" means a higher
membership status than an individual
acquired by fulfilling the requirements
set by the Institute after being a member
of the Institute;

7/ "Honorary Member" means an
individual who has met the requirements
set by the Institute to qualify as a
Honorary Member and has been
registered as a honorary member and
hold a certificate of registration;

8/ "CPA (ET)" means Certified Public
Accountant of Ethiopia;

9/ "AT (ET)" means Accounting
Technician of Ethiopia;

10/ "FCPA (ET)" means Fellow Certified
Public Accountant of Ethiopia;

11/ "Institute of Higher Education"
means it shall take the definition given
under Higher Education Proclamation;

12/ "Regular Investigation" means a
recurring investigation undertaken by
the Institute on members in relation to
professional ethics and continuous
professional development;

13/ "Special Investigation" means an
investigation carried out by the
Institute on students and members
upon receiving information from the
public in relation to violation of ethics
and continuous professional
development;

14/ "By-laws" means the Rules and
Regulations issued by the Institute
which governs the Institute itself;

15/ "Board" means the Accounting and
Auditing Board of Ethiopian ;

Ե՞՞/“ՊՂԱՆԻՔ” ԱՅ “ՊՂԱՆՈՒՅՑ” “ՊՂԴ-
ԱՅՆՔՔՐՄ ՔԻՒԾ ՔՐՅԱՅ ՊՂԱՆԻՔ ԱՅ
ՊՂԱՆՈՒՅՑ ԿՈՎ:

ԵՇ/ “ԸՄ” ՄՂԱԴ ՔԻՆԴԻՑ ԸՄ ՄՅՋ ԱԽԴ
ՔԸՄՆԴ ՄՈ-ԱԴ ՔԻՆԸՄ ՀԻՃ ՆՄԻ ՀՃ
ԵՇ/ ՄՂՅԱԴ ՄՅՋ ԱԽԴ ԶՃ ՔԻՆԱՃ ՀԻՃԱՑ
ԸԴՅՄ ԷԱՄՃԿԱ:

ԵՐԱ Ս-ՂԻ

ՀՅՈՒՅՆԻ ՈՂՄԱԳՐԸ

የኢትዮጵያ	የተመመከረዋቸው	የአማካይ
<u>በለሙያዎች አንስተቶች</u>		
የኢትዮጵያ	የተመመከረዋቸው	የአማካይ
በለሙያዎች	አንስተቶች	(ከዚህ በንድ
"አንስተቶች"	ተባሉ የሚጠሩ) የአገልግሎት ስዕስት	
ደለዎ አካል ሆኖ በዚህ አዋጅ ተቋማል::		

§. ΦΥ ΣΤΡΑΤΕΙΑ Ο.Τ.

የኢትዮጵያ የኩርክክር በት በእኔና እባባ
ከተማ ሆኖ እንደ እስራሱን፣ በዚህ ሆኖ
ወይም በንድ፣ ወሰጥ ባለ ከወደታ እና ከተማ
እስተዳደርች ቁርንጧቱ በር ሌከፍት ይቻል::

卷三

አንበሳ-ተ-ፋ-ፋ፡ የሚከተሉት፡ የአማካች
ይጠናቸው፡-

Ե / ՊԱՐՏՈՒ ԹԱ. ՅՆ ՄԴԱՑԿ ՀԵ ՓՈՅԵՐԻԿ

Ե՞րեսուն զետուաթիւն քայլ համարէն
հսկուած առաջադիմութիւն առ պատճեն քշէն
աշխարհագում Առաջաւագ քայլուն ու ք
սկսուն Առաջաւագ քայլուն առ ծառագ
աշխարհագում:

- 16/ “**Ministry**” and “**Minister**” means the Ministry and Minister of Finance respectively;

17/ “**Person**” means any natural or legal person; and

18/ Any expression in the masculine gender includes the feminine.

PART TWO

ESTABLISHING AN INSTITUTE

3. Ethiopian Institute of Certified Public Accountants

Ethiopian Institute of Certified Public Accountants (hereinafter the "Institute") is hereby established by this Proclamation as an Institute having its own legal personality.

4. Head Office

The Institute shall have its head office in Addis Ababa and may have branch offices abroad or in regions and city administrations in the country as deemed necessary.

5. Objectives

The Institute shall have the following objectives:

- 1/ Promote the accountancy profession and ensure its sustainability;
 - 2/ Ensure that the accountancy profession protects the public interest;
 - 3/ Enable the accountancy profession to achieve, public trust and recognition, by ensuring that professional accountants adhere to enhanced professional knowledge, skill, ethics and working standards;

ብ/ 007C መሰጥ እና በዓለም እቅዱ ጽሑፍ
እውቅና የሚገኘው በቀ እና በቀ የአሁንበት
በለመ-ያዥናን ማሳረጋቸው እና

ብ/ የአሁንበት በለመ-ያዥናን የሙ.ያ ንግድ
ማስከበር ነው::

2. የአንቀጽ እና የአንቀጽ

ብ/ አንቀጽ እና የአንቀጽ እና የአንቀጽ
ይኖሩታል::

- ሀ) መቂሳሳ ገዢ;
- ለ) የአዲተዳሪር የዚህ በት;
- ሐ) የአሁንበት መ.ያ ት-መስራት; ሆኖም
ት-መስራት እና የፋተናዥና ካሱት;

- መ) የፋይጥልን ካሱት;
- ወ) የአዲት ካሱት;
- ፋ) የኋይ መሬ አስፈላጊ እና የዚህን የኋይ
መሬ አስፈላጊውን እና
- ዘ) አስፈላጊው መሬታዎች::

ብ/ በዚህ አንቀጽ ጉዢ እና የአንቀጽ (ክ) ሆኖ
የተመለከው እንደተመለከው ሆኖ አንቀጽ እና
መሬውን ለማካናውን አስፈላጊ ሆኖ ለያጥኗው
ተጨማሪ ካሱትም ላይቷል ይችላል::

3. የአንቀጽ መልዕክ እና ተግባር

አንቀጽ እና የአንቀጽ መልዕክ እና
ተግባራት ይኖሩታል::

ብ/ የሰው እቅዱ የሂሳብ በለመ-ያዥና ልዕሊነት
ወይም እና የሚተካ እና የመመዘኛ
ተማሪዎች እና እናሳት የሚመራበት; የሙ.ያ
ሥነ-ጥናዊር ይጋብ ይቀበላል ወይም
ፈጻሚነት ካሱት የመመዘኛው ይጋብ ይርሱ የተማማው
የሙ.ያ ሥነ-ጥናዊር ይጋብ ይቀበል;
ይጠመጥማል; ያሳይሳል; ይፋ ያፋርጋል;

4/ Produce sufficient and qualified accountants who are locally and internationally recognized; and

5/ Protect the independence of professional accountants.

6. የጀት የአንቀጽ የአንቀጽ

1/ The Institute shall have the following organs:

- a) general Assembly;
- b) governing Council;
- c) professional accountancy education, curriculum and examination committee;
- d) discipline Committee;
- e) audit Committee;
- f) chief Executive Officer and Deputy Chief Executive Officers; and
- g) necessary staffs.

2/ The institute may establish other committees in addition to those specified in Sub-Article (1) of this Article, when it deems necessary to carry out its functions.

7. የጀት የአንቀጽ

The Institute shall have the following powers and duties:

- 1/ Adopt or adapt Code of Ethics for Professional Accountants issued by International Federation of Accountants or its successors; or issue, amend and publish a new Code of Ethics which shall be consistent with that of the federation to be followed by its members and students;

<p>፩/የተማሪነት ማመልከቶ ይችላል፡ መድሮ የደርጋል፡ ከተማሪነት ያገኘል፡ ይሰርባል፡ ለተማሪዎች ፊተኛ የዘርክል፡ ይሰማል፡ የሚዘረዘሩትን ወይም የሚሰጥበትን በኋላ ያመችቸል፡ የተማሪዎችን መግዛቢ የደረሰል፡ መብቃ ይችላል፡</p> <p>፪/የሙያ ገዢአገሪቱ፡ የፊተኛ እና የተከታታይ የሙያ ማንሳበቶ ለማስና አገልግሎት በኢትዮ ወይም ከለሉት ተቋማት የር ቦመተዳደር ይሰማል፡</p> <p>፫/ተማሪዎች አገል ለመሆን የሚያስተካታውን እውቀት፡ ከሁሉትና አስተ ማማገጃውን የረጋግጣል፡</p> <p>፬/የአባላት ማመልከቶ ይችላል፡ መድሮ የደርጋል፡ ከአባላት፡ ያገኘል፡ ከአባላት፡ ይሰርባል፡ የአባላትን መግዛቢ የደረሰል፡ መብቃ ይችላል፡</p> <p>፭/የተማሪዎችን እና የአባላትን መብት፡ የገዢ፡ ተቀዙ እና ለሉት ተያያዥ ጉዳዮችን የመስጠል፡</p> <p>፮/የአባላትን መብት ያሰጠበቸል፡</p> <p>፯/የአባላት የአባላት መያዝ የሚመለከቱ፡ የለም እውቀ እና የዚህ መሰጥ መረጃዎችን በመከታታል ለአባላቱ እና ለአባላ የሰራመል፡</p> <p>፱/የለም እውቀ የሚሰጠ በለመያዥ ንብረቶን ውይም እስከ የሚተካ አገል ያመማቸውን የረጋግጣት መሰረት በማጽረግ የመንግሥት እና የገል ዘርፍ ተለዋዋሽን ማማሳት የሚያስተካል እናንን የሙያ ቀጥት መስራርቸት፡ የተማህርት ጉዳዮች የዘዋዋሽን እና ለማጠኑ-ተማህርት የዘርክል፡</p>	<p>2/ Accept or reject students' applications; suspend or cancel students from the register; prepare and administer examinations or facilitate the preparation and administration of the examinations by others; organize and preserve the registers of students;</p> <p>3/ Provide professional education, examinations and continuous professional development training services, on its own or in collaboration with other institutions;</p> <p>4/ Ensure that students have acquired knowledge, skills and values towards achieving membership objective;</p> <p>5/ Accept or reject membership applications; suspend or cancel members from the register; organize and preserve the registers of members;</p> <p>6/ Determine rights, obligations, privileges and other related matters in relation to students and members;</p> <p>7/ Protect the rights of its members;</p> <p>8/ Monitor and disseminate local or international information to members and the public in relation to the accountancy profession;</p> <p>9/ Develop qualification requirements, contents of education program and curriculum that meet the needs of both the government and private sectors efficiently and effectively, based on the standards issued by the International Federation of Accountants or its successors;</p>
--	---

- I/ የመ.ያ በቃላት መሰረርቶች ከባተኞች ጥሩት እና በግልጻ እቅድ ደረጃ ተቀብያኑት ያገኘው መሆናቸውን ለማረጋገጥ እና ከልዋሪ ለመውጥ ተጠቃሚ ለመሆን እንደታል እንሰራተኞች በራተኞ እቅድ ላይ የግልጻ እቅድ የአማካብ ባለሙያዎች እና የግልጻ ወይም እስን የሚተካ እናል ስውቅና ከተቋሙ የአማካብ መ.ያ ማንበራት የር ተምረት በመኖር በት-በብር ይሰራል;**
- II/ ለአባላት ተከታታይ የመ.ያ ማንበራበት ለሰጠና መሰረርቶች ያውጣል; ለሰጠና ይሰጣል ወይም ለሰጠና የሚሰጥበቸውን በኋታውች ያመቋቋል;**
- III/ በእራሻ አገልግሎት ወይም ከልሳ ስው በሚፈርሱ ቅሬታ መመረት በአባላት ወይም በተማሪዎች የሚፈጸም የሥነ-ጥሃገና ያንብ ይህንን እዋዴ; በዚህ እዋዴ መመረት የውጥን ይንብ; መመራያ ወይም መሰጠ ይንብ መተሳለፍን እስመልከት መቆቢኛ እና ልዩ የሚመራ የፋይርዳ፣ ተገዢ ሆኖ ለማጥናው የሚሰጥለን እርምጃ ይመስናል;**
- IV/ የአማካብ ለራ እና የአዲት እንደግለጹት በመሰጠት ልይ የሚገኘ ባለሙያዎችን በተመለከተ ከቦርና የር የሚጥረውን የሚሰጥለን ምሳሌዎች ማቅረቻች የሚያስተል ለሚገኘት ይዘረጋል;**
- V/ በተማሪዎች እና በአባላት ልይ የሚገኘበት ቅሬት ይመስናል;**
- VI/ ለማረጋገጥ እንደግለጹት በማያውጣው ተመን መመረት ገዢ ይሰጣል;**
- VII/ እንዲሁ ባረታው የሰም እቅድ ደረጃ እውጫ እናልት የአማካብ፣ የአዲት፣ የመ.ያ ተምረክር እና የሥነ-ጥሃገና ያረጋግጣች በማያውጣት ገዢ መያዙ እናተያያዘ ይሰጣል; ተቀብር የፋይርዳ፣ ተገዢ የፋይርዳ፣**

- 10/ Establish twinning arrangements with accountancy bodies accredited by the International Federation of Accountants or its successors and work in partnership with them in joint examination schemes for experience sharing and ensuring that the Institute's qualification requirements are of high quality and can command international recognition;
- 11/ Set criteria for continuous professional development; provide training or facilitate its provision for members;
- 12/ Conduct regular and special investigations on any breach of the code of professional conduct and ethics, provision of this Proclamation or by-laws, any students and members, either on its own initiatives or at the request of any person and take disciplinary action where appropriate;
- 13/ Establish procedures for coordination of disciplinary responsibilities with the Board, regarding professionals providing accounting and auditing services;
- 14/ Determine penalties imposed on students and members;
- 15/ Collect fees for services rendered at the rate it determined;
- 16/ Participate and provide opinion when exposure drafts on financial reporting, auditing, educational and ethical standards are prepared by respective international standard setting bodies;

ԵՇ/ ՔՊՄԳԻԸ ԲԳԴԴ ՀԾ ՊԾԾ Պ ՊԾԾ
ԱՇԱՐԸՆԴ ԲԾԱԾ:
ԵՇ/ ՔՀԻՄ-ԴԵՅՄ ԽԾՅՒ-ԴՄՍԸՆ ԱՇԵԴ
ՈՒԹՈՂԻՆ ԾԻՇ-Դ ԴՄԸՆԸ ԳՖՄ-Դ Դ
ՔՄԻԾԸՆ:
ԵՇ/ ՔՀ-ԴՔՃՅ Բ-ԴՄՄԻՀԴՄ- ԾԿԱՐԸ
ՊԼՄ-ՔՄԴ ԱՄԿ Մ-ԾՏ ՀԾ ԱՄ-Ծ
ՀԿԸ ՀՄ-ԳԸ ՀՀՀ-ՔՄԴ ԲԾԱԾ:
Ց/ ԶԱՄՎ ՀԾ ԳՊԸ ՄՄՎԸ ԽՄ-Ծ
ՄԿՄ-Վ ԲՄԿ Մ-ԾՏ ՀԾ ԶԱՄ ՀՄ-Ծ
ՀԿԸ ՀԾ ԲՄԻԾԸՆ: Ծ-ԱՄԸՆ:
ԴՀՄ-ՆԴ ՔԾԸՆ: ԲԱՄ ՀԵՐԿ ՀԿԸ
ՀՊԸ ՄՔՄ ՄՊԸ ՀԿԸ ԲՄԸ:
ՑՑ/ ԲՀ-ԱԾԴ ՊԼՄ-Դ ԲՄԸ: Մ-Ծ ՔՎՎԸՆ
ՈՒՄ ԲԻԾ: ԲԻԾ ՀԾ: ՀԾ

הטאנוּת

**የኢትዮ-ታና-ፋይ አካላት እና በኢትዮ-ታና-ፋይ
ሰለምመዘገበ ጉዳዎች ምድብ**

Digitized by Google

የኢ.ፌ.ዲ.ሪ. ከዚህ

卷之三

መቻለ ጉባኤው በእንዲታቸው የተመዘገበ
የተመዘገበዋወቻው የአማካብ ባለሙያዎችን እና
እንዲታቸው በዚሁም ይጋብ በሚወስኑው-
መሰረት ይጋብ የሚሰጥ እና የማይደሰው
ገዢዎችን ይጋብ::

የ. የዕቅና አገሪቱ ስልጣን እና ተግባር

መቻለ ገብረመስቀል የመጀመሪያ መሆኑን እና
ተግባራት ይጠናቸዋል፡፡

- 17/ Provide study, research and consulting services;

18/ Consult Higher Educational Institutions on the preparation of accounting curriculum;

19/ Promote recognition of Ethiopian Certified Public Accountants both locally and internationally;

20/ Consult, cooperate and communicate with, become a member or an affiliate of, any local and international body, the objectives and function of which are similar to those of the institute;

21/ Own property, enter into contracts, sue and be sued in its own name; and

22/ Perform other related functions necessary for the achievements of its objectives.

PART THREE

ORGANS OF THE INSTITUTE AND
CATEGORY OF INDIVIDUALS
REGISTERED IN THE INSTITUTE

CHAPTER ONE

ORGANS OF THE INSTITUTE

8. General Assembly

The General Assembly constitutes Certified Public Accountants registered by the Institute and other voting and non-voting individuals determined by by-laws.

9. Powers and Duties of the General Assembly

The General Assembly shall have the following powers and duties:

- 1/ Approve strategic plan; annual activity plan and annual budget of the Institute.

ይ/ የአ.ንሰተተቻቸውን መሰጠ ይገባብ፡ መመሪያ እና
በተማሪዎች እና በአባላት ልዩ ተራሱዎች
የመሳሪያ የሙያ ሚኒስቴርና ይገባብ የወጣል፡

ԵՐԱՎԱԾ
ԷՐԱԾՄԱՆ ՏՈՒՄԱՆ

Յ/ Պատմ. ԱԶԴՎԸ: ՔՀՆԴՔԸ ԹՎԻՆ Ա.Դ. ԱՇ
ԲԻՄԴ. ԱՊԱՀՆ ՔՀԱԺՊԱՆԻ ԽԵՐ ԹԵՐՊ
ՀՈՒ Ք.ՎՈՒՆՃ:

ՃՇ ՊԱՅՈՒԹՔԵՐՆ ՊՄՆ ՀԵԶՔԹ: ՊԺԿԴԱ
ՃԾ ՎԻՋԻ ՇՇՎԻ ՔՋՔՓԱ:

Է/ ԽԹՔՀԱ ԴՊԽՄ ՔԱՂՄԱՀՄ ՔՀԱՒՑԵԾ
ՔԻԿ ՈՒ ՀՇ ՔԻՄՀ ՀԱՎԵՆ
ՔԱՐԵՊԱ ՔԱՇԱՅԱ

Հ/ ՊՃ.ԴՎ: ԲՅԱՋՎ ԹՎԲԸ ԽԶ ԱՆԱՌ
ԽՂԱՂՂԱՔԴ ԲԱՂԱԲԻՎ ԽԳ:ՔՄԴՀ ԽԶ
ԹՎԲԸՎԴՀ ԵՎՈՒՇ:

Է/ ՀԱՇՎԵՆ ՄԳ ԱՐՔ ԱԽՍ ՀՅՈՒ ՅԵՎԿ ՅՈՒ
ՀՅՈՒ (Է) ՀԵ (Հ) ՄԿ ՔԻԱՀԱԿԵԴ
ՄԱՐԴ ՀԵ ՄՊԱՀԵԴ ԱԽՆԱ ԹՔԴ
ԱԽՆԱ ԱԽՆԻՔԸ ԹԻԿ ԱԴ ԱՄ-ԻԱԿ
ԱԴ ՀԵՎԱ

የ ሰላም-ት-ቻፋ ሰላም- አካል- በማለስ
ያለተሰጠ ለሰላምን እና ተግባር የመተዳደ
ገባዎች ይያያዙ:: መተዳደ ጉባኤው እስራዎች
ሁኔታ ሰላም-ት-ቻፋ ለሰላምን በከራል
ወደም በሙሉ ሰላም-ት-ቻፋ ተከሱር በት-
በዕለድ ሰላም-ት-ቻፋ::

- 2/ Issue by-laws, Directives and code of ethics of the institute enforceable on students and members; amend same;
 - 3/ Appoint and dismiss the external auditor, as well as to determine the term and extensions of their service;
 - 4/ Determine the amount of fee or allowance to be paid for the services provided by the external auditor, members of the governing council and committees;
 - 5/ Approve performance report, financial statement and audit report of the Institute;
 - 6/ Appoint or dismiss candidates for the Governing Council and Committees, who are nominated from the General Assembly;
 - 7/ Determine fees for examination, annual subscription, other services; and penalties;
 - 8/ May delegate, when it is necessary, its powers and authorities stated under Sub Articles (2) and (7) of this Article, partially or fully to the Governing Council; and
 - 9/ Powers and duties not expressly given to other bodies of the Institute shall be the responsibility of the General Assembly. The General Assembly may, when deemed necessary, delegate this authority, partially or fully, to the governing council.

I. የአስተዳደር ምክር ቤት
፩/ የአስተዳደር ምክር ቤት አሁን በታች የተዘረዘሩት አለው እና አሳላት ይኖሩታል::
፪) በመጀመሪያ ተግባር የሚመራው ስጋሽት የተመመከረዋው የካሂሳብ ባለሙያዎች::
እኛ ፫) በመጀመሪያ የሚሰጠው አገባበት ከተማው የመጀመሪያ አካላት እና ከተማው የተምህር ተቋማት የተመመከረዋው አገባበት አሳላት::
፬/ የአስተዳደር ምክር ቤቱ ስብሰብ እና ምክትል ስብሰብ የተመመከረዋው የሂሳብ ባለሙያ መሆኑ አለባቸው::
፭/ የአስተዳደር ምክር ቤቱ የአገልግሎት የሚመራው የጊዜ ስብርና ከግምት መሰጥ ያለባ መሆኑ አለበት::
፮/ የአስተዳደር ምክር ቤቱ ተመርሱ ለመጀመሪያ ቁጥር ነው::
II. የአስተዳደር ምክር ቤት ሥልጣን እና ተግባር
የአስተዳደር ምክር ቤቱ የሚከተሉት ሥልጣን እና ተግባራት ይኖሩታል::
፩/ የበጀት አመታቸውን እና አፈጻጸምን የገመገማል፣ ያቀጣል::
፪/ የአንድታቸው አገል ለመሆኑ የሚቀርቡ ማመልከቶችን ያጽጋቸል፣ መሆኑ የጽጋቸል፣ ከአገልበት የግብር፣ አገልበትን ከመዝገብ ይሰርባል፣ የሙያ ሥራ የሚሰነድ ውረቃት ይሰማል፣ ይሰርባል::
፫/ የአስፈላጊ ሥርዓት እና ለጊዜ ስነድች የውጭ፣ ያሻሻላል::
፬/ በከሚከተው የሚቀርቡ የውጭና ማስቀመጥ የመረጃዎች፣ ያጽጋቸል፣ ያጥጋቸል፣ ያቅርባል፣ መሆኑ የጽጋቸል::

10. Governing Council

- 1/ The Governing Council is composed of the following Eleven members:
 - a) Six Certified Public Accountants elected by the General Assembly; and
 - b) Five members to be appointed by the government from appropriate government organs and Higher Educational institute.
- 2/ The Chairperson and Vice Chairperson of the Governing Council shall be Certified Public Accountant.
- 3/ The appointment of members of the Governing Council shall respect gender composition.
- 4/ The Governing Council is accountable to the General Assembly.

11. Powers and Duties of the Governing Council

The Governing Council shall have the following powers and duties:

- 1/ Evaluates and monitors budget utilization and performance;
- 2/ Approve or reject membership application, suspends members or cancel members from register; issue and cancel practicing certificate;
- 3/ Issue manuals, procedures and other documents; amend same;
- 4/ Examine, approve, revise and reject resolutions of committee;

፩/ በዚህ አዋጅ የተሰጠውን ተሳታፊ
ለመወጣት አንድአስፈላጊነቱ ከእንደተተካው
የር ተመሳሳይ ዓላማ ካልተመው ከዚህ ወሰን
እና ከዚህ ወሰን ተመሳሳይ ተቋማት የር
የተቀበራል;

፪/ የመጀመሪያ ጥና ወሰን የሚከተሉት
የሰራተኞች እንዲሆን ተመሳሳይ ዓላማ
የመረጃዎች ለሰራተኞች የከናወግል፤ እና

፫/ የአስተዳደር የዚህ ቤት በዚህ አንቀጽ
የተሰጠውን ለሰን እና ተማሪዎች ለዋና
ሥራ አስፈላጊ በዚህ ለሰን ለቻላል፤

፪፪. የአስተዳደር የዚህ ቤት አባት የሥራ ስምን

፪/ የአስተዳደር የዚህ ቤት አባት የሥራ
ሁመን ማስተካከለ የመሆኑ፤

፫/ የዚህ አንቀጽ 30-ዏ አንቀጽ (፭) ደንብ
በጥርጉም ማንኛውም የአስተዳደር የዚህ
ቤት አባል በደንብ የሚከናወግ ለቻላል፤

፬/ ለሁሉም ተከታታይ የሥራ ስምን የገልጻ
የአስተዳደር የዚህ ቤት አባል ከእና
የሥራ ስምን ቀይታ በኋላ በደንብ
ለአስተዳደር የዚህ ቤት አባት ለመረጃ
የቻላል፤

፪፫. የአስተዳደር የዚህ ቤት አባት አይ የተጣለ በቻላ

የአስተዳደር የዚህ ቤት አባል ወደም አባል
በሌላከዕስና የሆነበት ዝርዝር ከጋጌ
በመግለጫ የአንቀጽዎች ሥራ እና
መሰማማት አይቻላም፤

5/ To carry out the responsibilities
assigned under this Proclamation, it
may cooperate with other similar
organizations having similar
objectives, either from within or
outside the country as necessary;

6/ Execute and cause the execution of the
decisions of the General Assembly;
perform any other duties assigned by
the General Assembly;

7/ Carry out any other necessary activity
for the fulfillment of its power and
duties; and

8/ May delegate the Chief Executive
Officer to perform power and duties
listed under this Article.

12. Tenure of office of members of the Governing Council

1/ The term of members of Governing
Council shall be Three years.

2/ Notwithstanding the provision of Sub
Article (1) of this Article, any member
of the Governing Council may be
reappointed.

3/ A member of the Governing Council
who has served for Two consecutive
terms may be reappointed after One
term of cooling period.

13. Restrictions Imposed on Members of the Governing Council

A member of the Governing Council or
companies in which he holds shares are
not allowed to perform any remunerated
duty in the Institute.

**16. የአማካብ መ-ያ ትምህርት፣ ሥርዓት-ትምህርት
ለኋላቸውች ከሚች ለወጪች**

እ/ የአማካብ መ-ያ ትምህርት፣ ሥርዓት-
ትምህርት እና የፋተኛውች ከሚች ለወጪ
በታች የተዘረዘሩት ስዕት አባላት
ይኖሩታል፡፡

ሀ) በአስተዳደር የዚህ ቤት አቅራቢነት
በመጀመሪያ ቤት የሚመለወ
በአዲስአበባ አዲሱ እና ከ
የተመመከረዋቸው የአማካብ በሌሎች የወጪች
ለኋላቸውች ከሚች ለወጪች

ለ) በመንግሥት የሚሰጠው አገልግሎት
ከተማው የመንግሥት አካላት እና
ከከፋቱ የትምህርት ተቋማት
የተወጣዎች ሁሉት አባላት፡፡

ሽ/ የክፍተው አባላት የሥራ ሲወን አምስት
ዓመት ነው፡፡ አባላቱ በፊርማ ለእንደ ገዢ
ለመረጃ ይችላል፡፡

ሽ/ ከሚችው ተጠሪነቱ ለአስተዳደር የዚህ ቤት
ነው፡፡

**17. የአማካብ መ-ያ ትምህርት፣ ሥርዓት-ትምህርት
ለኋላቸውች ከሚች ለሚገኘ እና ተግባራት**

የአማካብ መ-ያ ትምህርት፣ ሥርዓት-ትምህርት
ለኋላቸውች ከሚች የሚከተሉት ለሚገኘ
እና ተግባራት ያኖሩታል፡፡

እ/ የለም አቀፍ የትምህርት ደረጃዎች አመልካ
አካል በማያወጥው ደረጃዎች መመራት
ለአማካብ መ-ያ ትምህርት በቁ የማያወጥ
ረዳቶ ሥርዓት-ትምህርት ያቀርጋል፡
በአስተዳደር የዚህ ቤት ያዘጋጀል፡፡

**14. Composition of Professional
Accountancy Education, Curriculum
and Examination Committee**

1/ The Professional Accountancy
Education, Curriculum and
Examination Committee is composed
of the following Seven members:

- up on request by the Governing
Council, four Certified Public
Accountants including the
chairperson elected by the General
Assembly; and
- three members to be appointed by
the government from appropriate
government organs and Higher
Educational institutes.

2/ The term of members of the
Committee shall be Five years.
Members can be re-elected once.

3/ The Committee shall be accountable to
the Governing Council.

**15. Powers and Duties of Professional
Accountancy Education, Curriculum
and Examination Committee**

The Professional Accountancy Education,
Curriculum and Examination Committee
shall have powers and duties to:

- Formulate a draft syllabus for the
award of a professional qualification in
accountancy in accordance to
international education standard as
issued by international federation of
accountants (IFAC), cause its approval
by the governing council;

፩/ ፊተናዥችን ምክስል፣ የኤሌክትሪ
የርማሳ፣ ወ-መት ይሰጣል ወይም በለሎች
አካላት ይተና የመዘገበዎችን እና
የሚሰጥበትን ሁኔታ ያመቻቻል፣

፪/ የመ-ያ ምርባ-ት-ሞከር-ት አውጭዎች፣
የመማገራይ መጽሕፍ-ት አውጭዎች፣ የኤሌክትሪ
ዘግቃች፣ አሰጣጥ፣ የርማሳ፣ ወ-መት
እሰጣጥ፣ ጥራት እና ለለዎች ይተና
የሚመለከት ቤቶች-ትን የሚመለከት ላይ
የው-ሰጠ-ይንብ እንዲሁም የአሰራር ምርባ-ት
አውጭዎች ያዘጋጀል፣ በረዳቀው መመራት
የኤሌክትሪ ወይም አፈጻጸሙን ይከታተላል፣

፫/ የመማገራይ መጽሕፍ-ት ከሚያዘጋጀ እና
ት-ሞከር-ት ከሚሰጠው ተቋማት የር
ብት-ባብር የሚመለከትን እንዲሁ የሚመለከ
ለይ የው-ሰጠ-ይንብ አውጭዎች ያዘጋጀል፣
በረዳቀው መመራት ያረጋግጣል ወይም
አፈጻጸሙን ይከታተላል፣

፬/ ለአባላቱ የተከታታይ የመ-ያ ማኅልበት
ሥልጣን መሰራር-ች አውጭዎች ያዘጋጀል፣
በአራሻ ወይም አለዎች ተቋማት የር
ብመ-ባብር ሥልጣን ይሰጣል፣

፭/ የፋተና አነቶን ምክስል፣ ሂሳብ ተተስው
ልንጻ ትዕዛዣዎች ያሰተሳለፈል፣ አፈጻጸሙን
የከታተላል፣

፮/ የአማካው መ-ያ የበታት የሚናገሩ
ለአባተኞር የዚህ በተ ጥና-ወሰኑ
የዋርድል፣

፯/ ሥልጣን እና ተግባራን ለመፈጸም አስፈላጊ
የወን ለለዎች ተግባራ-ትን ያከናወግል፣

፱/ ሥልጣን እና ተግባራን በሚያሰራውምበት
ውቅት ከማንኛውም ስወ መ-ያዊ ድጋፍ
ለጠራቅ ይችላል፣ እና

- 2/ Prepare, administer, mark and give result for examinations or facilitate the preparation and administration of the examination by others;
- 3/ Prepare draft procedure, guidelines and by-laws that determine the preparation of syllabus, text books and examinations; and issues related to administration, marking, giving result, quality and other matters of examinations; and cause its approval; and executes or monitors its performance as approved;
- 4/ Prepare a draft by-law that determine the manner of collaboration with institutions which prepare textbooks and provide tutorials for students; cause its approval; and executes or monitors its performance as approved;
- 5/ Prepare requirements for continuous professional development training for its members; and cause its approval; and provide training on its own or in collaboration with other institutions;
- 6/ Set up examination rules; impose penalties when there is a violation of rules; follow its execution;
- 7/ Suggest the form of professional qualifications in accountancy to the governing council;
- 8/ Carry out any other necessary activity for the fulfilment of its power and duties;
- 9/ Seek technical advice from experts for the fulfilment of its responsibilities; and

የ/ አ.ንድ.ቻ.ቻ.፩ በማ.ቻ.ወጣው መ.ሰጠ ይ.ቻ.፩
የማ.ቻ.ወጣውን ለለ.ቻ.ተ.ግባር.ቻ.ያ.ከ.ና.፩::

II. የዳልታልን ከመት ሌዴቅ

፩/ የዳልታልን ከመት ከዚህ በታች
የተዘጋጀውን ሰላም አሳላም ይ.ቻ.፩::

ሀ) በአስተዳደር የክር በ.ቻ. እቅራቢነት
በመተዳደሪያ ገዢው የማ.ቻ.ወጣው
ስ.ብ.ሰ.ውን መሆኑ ማስተ^፩
የተመለከተዋው የአማካብ በለመ.ያምት
ስ.ብ.ሰ.ው በንፃ. የአማካብ ወይም የአዲት
አገልግሎት የማ.ቻ.ወጣው መሆኑ የለበትም::

ለ) ከኢትዮጵያ የፌዴራል መብት ማንበር
የማ.ቻ.ወጣውን እንደ መብት እና

ሐ) በመንግሥት የማ.ቻ.ወጣው እንዲሁት
ከተማው የመንግሥት አካል የተመለከት
ሸበት አሳላም::

ጀ/ የወቅቱ አሳላም የሥራ በሙን ማስተ^፩
ኞቹ:: አሳላም ለእንደ ገዢ በጽሑፍ
ለመረጃ ይ.ቻ.፩::

ጀ/ ከመት ተጠናቸው ለአስተዳደር የክር በ.ቻ.
ኞቹ::

III. የዳልታልን ከመት ስልጣን እና ተግባር

የዳልታልን ከመት የማ.ቻ.ወጣውን ስልጣን እና
ተግባር ይ.ቻ.፩::

፪/ በተማሪዎች መሆኑ በአሳላም ላይ የማ.ቻ.ወጣው
የአገልግሎት የሥራ ሁኔታ ምንም ቀርቡ ከስ
ይመረጃዎች፣ ያተናገሩና፣ ያገመግኘ፣
የው.ኩ.ሱ.ወ.ብ ለአስተዳደር የክር በ.ቻ.
ሮ.ቻ.ወ.ጣ.ው፣ እና

፫/ አ.ንድ.ቻ.ቻ.፩ በማ.ቻ.ወጣው መ.ሰጠ-፩
የማ.ቻ.ወጣውን ለለ.ቻ.ተ.ግባር.ቻ.ያ.ከ.ና.፩::

10/ Perform other functions as provided
for in the By-laws issued by the
Institute.

16. Composition of Discipline Committee

1/ The Discipline Committee is
composed of the following Seven
members:

- a) Up-on request by the Governing Council, three Certified Public Accountants including the Chairperson elected by the General Assembly; the Chairperson shall not engage in public practice of accounting or auditing;
- b) A lawyer appointed by Federal Advocates' Association; and
- c) Three members to be appointed by the government from appropriate government organs.

2/ The term of members of the committee
shall be Three years. Members can be
re-elected once.

3/ The committee is accountable to the
Governing Council.

17. Powers and Duties of a Discipline Committee

The committee shall have the following
powers and duties:

- 1/ Examine, analyze, and evaluate cases
involving violations of the code of
ethics by students or members, and
submit recommendations to the
Governing Council; and
- 2/ Perform other functions as provided
for in the By-laws issued by the
Institute.

፩፪. የፋይታልን ተቍቶች ትወስኑ

ብ/ የፋይታልን ከሚች እንደገኝ ያለ ከመረመራ
በዚህ ይህ አዋጅ እንዲሆዎ በዚህ አዋጅ
መወረዳት የወጣ ይገባበ፡ መመሪያ፡ ወሰን
ይገኘው ወደም የሥነ-ጥማግባር ይገባው መማሳን
ከረጋገጫ እንደተቀብ ከበደት ከግብር-ተ-
ቅወቃች ወሰን እንዳ-ገ ወደም ከአንድ
በላይ እንዲወሰን ለእስተካክል የሚከር በ-
የመ-ፍ-ጥማት የወርሱል፡፡

ሀ) ተግባራ ወይም ማስተካከያ

እንዲሆዎ፡፡

ለ) ከው-ለት ዓመት ባልበለው ገብ
እንዳታ-ገኝ፡፡

ሐ) ከአባልንት ወይም ከተማሪነት
እንዲሆዎ፡፡

መ) የሙያ ለጋድ የጥምበኬር ወረቀት
እንዲሆዎ፡፡

መ) በወ-ሰ ይገባው በማስወሰንው መሰረት
የጥምበኬ ትወስኑ እንዲቀጥ፡፡

ይ/ ተከሳሽ በወንጀል የማይሆነወቂዎች ይርጻት
ፈጸም ሰጥቶ ለማረጋገጥው ወንጀልን
ለመመርመር ለሚገኘውን ለሰው እኩል
የተተለቀ-ለ፡፡

፩/ በዚህ እንቀጽ የዚህ እንቀጽ (፮) ፊርማ ተረ
(ለ)፡ (ሐ) እና (መ) እና የተጠቀሱት
መ-አንጻች የተተለፈበት እባል ስው እና
የተመስጠት እርምጃ ተጠልጋ በእንዲ-ተቀብ
ይረዳ-ገ እና ሰራ ስርዓት በለው ማዘጋ
ታ-ጥ ለአሁን ይኩ ይጠራል፡፡

18. Measures against disciplinary violations

1/ After examining a case, if the disciplinary committee determines that the code of ethics; this Proclamation; Regulation, Directive and by-laws issued in accordance with this Proclamation has been violated, it shall submit recommendation, to the Governing Council, to be taken One or more of the following penalties, having regard to the nature and seriousness of the violation:

- a) To be reprimanded or cautioned;
- b) To be suspended for a period not exceeding Two years;
- c) To be canceled from membership or student;
- d) The practicing certificate be withdrawn;
- e) That the defendant be fined as determined by the by-laws.

2/ The Committee shall transfer the case to the appropriate authority which has the power to investigate criminal activities when the defendant is found in activities which bring criminal liability.

3/ The decisions taken by the Governing Council referred under Sub of Sub Article (b), (c) and (d) of Sub Article (1) of this Article shall be published on the Institute's website and in a widely circulated newspaper containing the name of the member and measures taken against him.

፩/ በዚህ እንቅጽ ጽዜሰ እንቅጽ (፭) የተደነገገው

አንድተመብቻ ሆኖ የጀትታለን ከዚህው
መቀበላ ጉባኤው በማግያዥዎች የሥነ-ምግባር
ዶንብ ወሰን-ድንብ ወይም መመሪያ ስያ
የተቀመጥ ለለም ቅጂች እንዲወሰኑ
የመሳኔ ሁኔታ ለያቀርብ ይችላል::

**፪/ በዚህ እንቅጽ መሰረት በኢትዮ-ትራቴ
የተማለ የጥንቃቤ ቅጂች ለመሆኑ በለው
ፍርድ በት እንድተመብቻ ቅጂች ተዋጥር
በመጀመሪያ ቅርድ በት የከራይያም ከስ
ይቀርብበታል::**

፪. የጀትታለን ከዚህ የፌዴራል ገዢ

የጀትታለን ጥሩት ምክንያት የሚቀርብ ከስ
ጥሩቱ በተፈጸመ እንደ የመጀመሪያ ሲሆን
ከልቀሬበት በፌዴራል ይችላል::

፫. ይግባኝ ስለማቅረብ

**፩/ መቀበላ ጉባኤ የይግባኝ አበቱታ ተቀብሎ
መኔኝ የሚሰጥ ይግባኝ ስሜ ከዚህ
ያዋቅራል::**

**፪/ የአስተዳደር ምክር በት በሰጠው መኔኝ ቅር
የተሟላ ወጥን መኔኝው ከተሰጠበት ቅር
ይምር በስላሳ ቀናት መኔኝ የይግባኝ
አበቱታውን ለይግባኝ ስሜ ከዚህ
ለያቀርብ ይችላል::**

**፫/ ይግባኝ ስሜ ከዚህው የሰጠው መኔኝ የፊት
ት-ርተም ስህተት አለው የሚሰጥ ማንኛውም
ወጥን መኔኝ በተሰጠ በሥልጣን ቅር መኔኝ
ለፈጻራል ከፍተኛ ቅርድ በት ይግባኝ
ማቅረብ ይችላል::**

4/ Notwithstanding the provision of Sub Article (1) of this Article, the Discipline Committee may recommend other penalties set out in the Code of Ethics, by-laws or Directives issued by the General Assembly.

5/ An administrative fine imposed by the Institute in accordance with this Article shall be deemed to be a fine imposed by a competent court and shall be subject to execution in a regular court.

19. Period of Limitation of Disciplinary Action

Charges brought in violation of disciplinary rules shall be barred if not brought in One years from the date of the commission of the misconduct.

20. Right to Appeal

1/ The General Assembly shall constitute an Appeal Committee which receive appeals and make decisions.

2/ Any party aggrieved by the decision of the Governing Council, may submit his petition to the Appeals Hearing Committee within Thirty days of the pronouncement of the decision.

3/ Any decision rendered by the Appeal Hearing Committee on factual matters shall be final.

4/ An appeal may be lodged, within Sixty days from the pronouncement of the decision, to the Federal High Court on questions of law by any party aggrieved by the decisions of the Appeals Hearing Committee.

፩፭. የአዲት ካማት አውጥቶ

፩/በአንድሮታዊ፡ መጋቢት ሚኒስቴር ገዢ
የማግብኬትና ትልልተኛ የሀገት የአዲት ካማት
በመቅረብ ጉባኤው ይዋዋል::

፩/የአዲት ካማትው የአዲት ልዕሊ ያሳይቷ
ከመቅረብ ጉባኤ እባላት መሰተ የማግብኬትና
እናደ ሰጠናዎች እና በፊት እባላት
ይኖሩታል::

፩/የአዲት ካማት እባላት የሥራ በሙን ሁሉት
ዓመት ነው፡፡ እባላቱ ለአንድሮታዊ ታሪ በጽሑፍ
ለመረጃ ይችላል::

፩/የአዲት ካማት ተጠናኝቱ ለመቅረብ ጉባኤ
ነው፡፡

፪፯. የአዲት ካማት ሥልጣን እና ተግባር

የአዲት ካማትው የሚከተሉት ሥልጣን እና
ተግባራት ይኖሩታል::

፩/አንድሮታዊ፡ መጠታማ የወሰኑ ቅጥጥር
ሥርዓት መዘርፍቱን፣ የሥነ-ምግባር
ይጠቀትና መሰረት እድርት ሚኒስቴር
ማከናወነን እና የአንድሮታዊ ጽልሰዋት
እና አስራርች ሙንን የተከተሉ መሞትን
መቆጣጠር፣ መግምገም::

፩/በአንድሮታዊ፡ የሚቀርቡው የፋይናንስ ገዢ
መያወኑ ሌሎች ሽጻርቃች በበቂ ማስረዳ
የተደገኘ መሆናቸውን መግምገም::

፩/አንድሮታዊ፡ የወሰኑ እናት ከፍል በቂ
የሰው ላይ እና በፊት መመሪያ
እንዲወጥ ሥርዓት በአግባቡ ለመሰራት
የሚያስተካክለ በኋላት ወጪ መኖሪያውን
ማረጋገጥ::

፩/የወሰኑ እናት ማረጋገጥ ወጪ የወሰኑ እና ቅጥጥር
የሚቀርቡት እና የሚሰናበትበት በኋላ
በተመለከተ የሚረገባበት ማቅረብ::

21. Audit Committee

- 1/ An independent Audit Committee, which does not involve in the regular activities of the Institute, shall be appointed by the General Assembly.
- 2/ The Audit Committee shall have a Chairperson and Two other members with auditing experience selected from members of the General Assembly.
- 3/ The term of members of the Audit Committee shall be Three years. Members can be re-elected once.
- 4/ The Audit Committee shall be accountable to the General Assembly.

22. Power and duties of the audit committee

The Audit Committee shall have the following powers and duties to:

- 1/ Evaluate and monitor, that the Institute has established an effective internal control system; activities of the Institute are in accordance with Code of Ethics; whether the policies and procedures of the Institute are in accordance with relevant laws;
- 2/ Assess that the financial or other reports submitted by the Institute are supported by sufficient evidence;
- 3/ Ensure that adequate human resource and budget are allocated to the internal audit department of the Institute and that there is conducive environment for its proper functioning;
- 4/ Advise on the conditions of recruitment and dismissal of head of the Internal Auditor or the External Auditor;

Է/ Պահեա հայութ զօսժապ ըմեծ ծփք հց
իտ-օլ հայութ շշ բողոքավո՞ն ըմեծ
զշշին տողորոշում: հ. Հնկեդքի իտ-օլ
հայութ շշ թևավո՞ն հոտքութ զշշին
տողութ:

Հ/ՔՓ-ԸՐ ԱՇ ՔՓ-ՔԲ ԱԶ-ԻՉՇ ՔԱՄ-ՔՄ-Դ
ՃԱՒՔՔԻ ԴՊՈՒ ՄՈՒՏ-ՄԱ: ԱՇ

ት/የወ-ሰጥ እናተኞን የሙሉ ነገሮች መረጃዎች::

ՀՅ. ԱՀՈՒՏԻՔԸ ԹԻԸ ԱԴ ՀԵ ԱԽՈՂԵ
ՀՊԱՆԴ ԱՄԱԿԵՐ ՔՊՔՈՒՔՆ ՍԵԺԹՔ
ՊՎԱՓԹ ՕՓ : -

ሀ) ባለቤት አምስት ዓመታት መሰጥ
በማንኛውም ስሜ መሰረት ከሰደሰት ወር
ባኩስ ያለበት ተግባራ በሚያስቀጣ
መንፈል ተግባር የተፋተኝነት መኩስ
የተገኘበት ንግድ

Ա) ԱԹՅԵԼ ՀԵԴ ՄՈՒՀԴԻ ՀՈԽՆԱՏՈՒԹՅՈՒ
ՔՀԸ ԱԹՅ-ԱԴ: ԱՌԵՖԴ: ԱՀԵԴԱՅԵԴԴ:
ԱՀՈՄՈՒՆԸ ԱԹՅԱԾԴԻ: ԱՄՈՒԴԻ:
ԱԹՅԱԾԻՑ ԹԲ.Թ ԱՄԿԴԻ-Թ.Թ
ՔՀՄՈՒԴԻ ՄԴՐԱ ՄՅԵԼ ԴԿ.ԴԴ ՄԴ

Հ) ԱԽԾ ՀՊԷ ՀԴՓՀ ԼՇ ՀՎԸ
ՔԴՓԹԹԵԴ ՖԹԳԴ ՔԴԹԸՑՈՒ
ՀՊԸ ԽՄՀ: ՀՏ

աս) ԱՐԵՎԵ Ա.Դ. Քառիկ Թ-Ն
Ք-ԴԱՌԱՐԻ ԽՄՀ: ԱՀԱ-Ի-ՑԵՑ Թ-Կ
Ա.Դ. Թ-ՑՊ Ահուկ ՀԳԱՀԻ
ԱՄԱԹՎ ԱՓ: ԱՅՄՑՊ:

- 5/ Evaluate annual work plan of the Internal Audit Department and working relationship with the External Auditor; to manage overall relationship of the Institute with the External Auditor;
 - 6/ Follow up the implementation of recommendations given by both Internal Auditor and External Auditors; and
 - 7/ Ensure the professional independence of the Internal Auditor.

23. Ineligibility for Governing Council and Committee Members

A person shall be ineligible to hold office in the Governing Council or in any committee, if that person:

- a) Has, within the past Five years been convicted of a criminal offence under any law punishable by a term of imprisonment of not less than Six months;
 - b) has been convicted of an offence involving corruption, theft, fraud, forgery, perjury or other acts of dishonesty, unless otherwise reinstated by criminal law;
 - c) has punished in accordance with Article 18 of this Proclamation; and
 - d) has been adjudged by a court to be bankrupt.

፳፭. ከእግዥነት ሰለመስኬት

፩/ የአዲተኛና ጥወር በት ወይም የከሚቻ
ለባል በማክተል-ት ጥወንያቶች ካላልነት
ደሰጋጭል፡-

0) 9PM6. 11007. 0.05945:

Ա) ԱՆՁԻՆ ԳՄՔ ԻՆՊՈՐԵԴԻ ԱռՋՈՒՅՆԻ
ԴԻԾ ԱՄՐՈՒԴԻ ՀԻԱ ԲՑՄ-Ն
ՊԵՄԱԾԻՖ Ո. ԸՓԸՉՈՒ

4) ΛΛΩΛΥΤΗΣ - ΑΦΕΙ ΡΓΛΕΤΗΣ - ΟΥΔΕΙΣ ΤΙΣ
ΑΞΙΩΣ:

առ) Ահ. ՀԱՇԵԴՔԻ ՏՓԹ ՊՅ ԴՅ ԴՖԴ
ՊԲՀՆԸ ՀՅՀԱՊՊՈՒՆԻ ԱԹՎԱԴ
ԴՊԽՄ. ՄՅԹ ԱհնԴՀԲԸ ԹԻԿ
Ա. Ջ. ՊԹՁ:

ա) ԱՊԾԸ ԱԴ ՔԹԻՆԻՑ Թ-Ն

Հ) Անդ աղջու սպառ դաշտ հար:

0) 9 7-9 9 9 C 7 8 0 7 6 8 9 0 7 5 :

՛՛ ԱՆՔՆԴԻ ԹԵՂԻ ԹԵՂԻ ԻՄ, ՈՎԵ
ԱՌԱՄՆ ԴԻ ՔՆԱՌԴԻ ԴԵՐԱ ԹԵՂԻ

Գ) ՀԱՃՐԻՑ ՈԽՉՊՈ ՀԱՄԱԹՄԻ
ՀՅԱՀԿՊՈՒՆԻ ՈԹՔԱԿ ԴՊՑ ՈԲԴ
ՈՒԾՏՏԵԾ ՊԵԽ ՈՒ Ո.ՄԾՈՒ:

Ա) ԱՐԴԻՇ ԳԻՒԺԻՑ ԱՐԱՐՈՎԻ Թ ԹԵՂ
ԱՐՄԵՆ Թ-ՆԻՐ ԱՐԴԻՇ ՀԱՅ ՔԱՐՔ
ՔՈՒՅ ԵԼ ԿԱՐԵՐ ԱՐ

but no other one.

፩/ የአዲተዳደር ጥናር በት መቻም የከሚረብ
አባል ካሳሳተኞች የሚሰጣበትበት ሆኖም እና
ከዚህ በታው የሚያጠበቅ በኋላ በዚሁ
ይገባ ይመስኅል::

24. Dismissal from Membership

- 1/ A person shall be dismissed from holding office of the Governing Council or Committee, if:

 - a) term of office expires;
 - b) submits resignation request, in writing, to the body he is accountable to;
 - c) no longer fulfills the requirements considered at the time of his appointment;
 - d) behavior contradicts with the interests of the Institute determined by the General Assembly or Governing Council, as appropriate;
 - e) has been declared by a court to be bankrupt;
 - f) has been juridically or legally interdicted;
 - g) violates Code of ethics;
 - h) has definitely sentenced to a term of imprisonment equal to or exceeding Six months;
 - i) has judged by the General Assembly or Governing Council, as may be appropriate, that he is no longer able to perform his duties;
 - j) is absent in meetings for Three consecutive times or Three times within a year, with no justified reasons; and
 - k) passes away.

- 2/ The procedure for ceasing a member from the Governing Council and Committees and filling of the vacant shall be determined by by-laws.

፳፻. የኋ. ሥራ አስፈላጊ ላኩ ምክትል የኋ. ሥራ**አስፈላጊዎች ለለመቅበር**

እ/የአስተዳደር የኋ. ሥራ በቁ. አ.ንበረታዊ
ብሔግዎች ውስጥ ድንብ ወይም መመሪያ
መሰረት የኋ. ሥራ አስፈላጊ ላኩ ምክትል
ሥራ አስፈላጊዎችን አውቆና

ይ.ቁጥራለ::

ይ/የኋ. ሥራ አስፈላጊዎች ተመሳሳይ
ለአስተዳደር የኋ. ሥራ በቁ. ንዑስ::

፳፻. የጥና ሥራ አስፈላጊ ለማስተካከል የሚከተሉት ለማስተካከል

የኋ. ሥራ አስፈላጊዎች የሚከተሉት ለማስተካከል
ለተዘጋጀ የሚከተሉት የሚከተሉት ለማስተካከል::

እ/የአ.ንበረታዊ የኋ. ሥራ ተከራክር ለማስተካከል::

ይ/የአ.ንበረታዊ የኋ. ሥራ ተከራክር ለማስተካከል::

ይ/የአ.ንበረታዊ የኋ. ሥራ ተከራክር ለማስተካከል::

እ/የአ.ንበረታዊ የኋ. ሥራ ተከራክር ለማስተካከል::

25. Hiring Chief Executive Officers and Deputy Chief Executive Officer

1/ The Governing Council shall hire Chief Executive Officer and Deputy Chief Executive Officers in accordance with by-laws or Directive issued by the institute.

2/ The Chief Executive Officer shall be accountable to the Governing Council.

26. Powers and Duties of the Chief Executive Officer

The Chief Executive Officer shall have the following powers and duties:

1/ Coordinate, administer and monitor the day-to-day activities of the institute;

2/ Prepare and submit annual budget and work plan of the institute; implement same upon approval; submit annual performance report;

3/ Submit budget performance report within Three months of the end of the fiscal year;

4/ Prepare work rules for the staff of the institute; and implement same upon approval;

5/ Hire and administer employees of the Institute and evaluate their performance in accordance with the by-laws and Directives of the Institute;

6/ Administer properties of the Institute;

7/ Receive applications to, be a student, affiliates, members, fellow members and get practicing certificate;

8/ Cause annual publication of particulars of the members;

ብ/ የኢትዮጵያ የአዲት መሆኑ የሚመለከቱ የለም
አዋጅ እና የህንጻ መሰጥ መረጃዎችን
በመከተተለ ለአባላቸው ለአሁንበ
ያስፈልጋል:

፤/ የኢትዮጵያ አባላት እና ተማሪዎች
መዘገበ የሚፈልጋል፣ መብቃ ያቀኝል;

፤፩/ በስብሰባ ልይ እንዳደግኝ ካልተወሰኑ
በዚህው ድጋፍ የመሰጠት መብት
ኩርናው በማግኘቶች የመቅለ ጉባኤ
እና የአሰተኞች የክር በተ ስጠኗዎች
ልይ ይገኛል:

፤፪/ በመቅለ ጉባኤው እና በአሰተኞች የክር
በተ የሚሰጠትን ለለቻ ተማሪት
ያከናወናል፣ እና

፤፫/ ከዚህተኛ ወገኖች የዚህ በማድረግ
ገንኩነቶች እንደተተካውን ይወከላል::

፩፪. የምክትል ወና ሥራ አስፈላጊ መልዕክት እና ተማሪ

ምክትል ወና ሥራ አስፈላጊ የምክትል-ት
መልዕክት እና ተማሪዎች ያቀኝታል::

፤/ ወና ሥራ አስፈላጊው በማይኬርበት ጊዜ
ተከተ ያስፈልጋል፣ እና

፩/ በወና ሥራ አስፈላጊው የሚሰጠውን
ተማሪዎች ያከናወናል::

፩፫. በአንቀጽተካው መሰጠ-ይንብ በለማቃዣ

አንቀጽተካው፣ የምክትል-ንን ጉዳዮች
በተመለከተ መሰጠ-ይንብ ለያዥ ይችላል::

፤/ የመቅለ ጉባኤ፣ የአሰተኞች የክር በተ
እና የክልልቸው የሰብሰባ መተ-መርጫት እና
በሰበሰን የሚመለከቱ ጉዳዮች፣

፩/ የአሰተኞች የክር በት እና የክልል
አባላት የሚመለከት መተ-መርጫት፣

9/ Disseminate local or international
information to members and the public
in relation to the accountancy
profession;

10/ Administer and preserve the registers
of members and students;

11/ Attend, unless otherwise excused,
any meetings of the General
Assembly and Governing Council
without voting rights;

12/ Perform any other duties assigned by
the General Assembly and Governing
Council; and

13/ Represent the Institute in its dealings
with third parties.

27. Powers and Duties of the Deputy Chief Executive Officer

The Deputy Chief Executive Officer shall
have the following powers and duties:

- 1/ Act on behalf of the Chief Executive
Officer in his absence; and
- 2/ Perform tasks assigned to him the
Chief Executive Officer.

28. Issues to be Determined by the Institutes by-laws

The institute may issue by-laws regarding
the following matters:

- 1/ The procedure for convening General
Assembly, Governing council and
committee meetings and other related
matters;
- 2/ The procedure for electing the
Governing Council and committee
members;



የ/የዋጋ ሻጋ ከሰራጭ፣ የምክትል የኩ ሻጋ
አሰራጭ እና መሠተኛ የዋጥር በኩታ፣

ብ/ጥማሪ ቅዱ፣ የአገብ መሸፍ ተከናሽን
የተመዘገበት የአገብ ባለሙያ፣ እነዚ
አባል እና የከበር አባል መስራር፣

እ/በላል ማር የአገብ መሸፍ መግቢር
የተመዘገበት የአገብ ባለሙያ ሆኖ
የተመዘገበ ግልሰብ በኢትዮጵያ
ሰላምመዝገበት በኩታ፣

እ/በኢትዮጵያ የትምህር አሰጣጥ
ትምህር፣ ሰላምመስክር ገዢ፣ ሰላምታና;
የማረዳደሩ ነጥበ እና ተያያዥ ጉዳቶች፣

እ/የወጪ እና ተርጉም፣

እ/የኢትዮጵያን የባንክ ፊርማ ከመከራጥ
እና ከማንዋሳው ወር የተያያዥ ጉዳቶች
እና ከኢትዮጵያ መልዕክ እና ተግባር
ወር የተያያዥ ለሉት ጉዳቶች
በመለከት፤

መጀመሪያ ቀን

በኢትዮጵያ ሰላምመዝገበ ማለዱት የኩ

፩፭. የኩ

በኢትዮጵያ የመግቢያ ማለዱት የኩ

በመከራጥ የኩ ማለዱት ለመሆኑ ይችላል፡-

ብ/ተማሪ፣

ይ/ሰዕድ አባል፣

ይ/የአገብ መሸፍ ተከናሽን፣

ብ/አባል፣

እ/እነዚ አባል፣

እ/የከበር አባል፣ እና

እ/ኢትዮጵያ ሰዕድ የኩ የመግቢያ የኩ
አባል የኩ ማለዱት፤

3/ The recruitment of the Chief Executive Officer, Deputy Chief Executive Officer, and personnel;

4/ The requirements for student admission; criteria for Accounting Technicians, Certified Public Accountants, Fellow Members, and Honorary Members;

5/ The registration requirements at the institute for an individual accredited as a Certified Public Accountant by a foreign professional accounting body;

6/ The institute's educational modalities, duration, examinations, passing scores, and related matters;

7/ The appointment of an external auditor;

8/ Matters pertaining to the opening and transaction of the institute's bank account as well as other issues related with powers and duties given to the institute.

CHAPTER TWO

CATEGORY OF INDIVIDUALS

REGISTERED IN THE INSTITUTE

29. Category

Individuals registered by the Institute may be designated in the following categories:

1/ Student;

2/ Affiliate;

3/ Accounting Technician;

4/ Member;

5/ Fellow Member;

6/ Honorary Member; and

7/ Other categories determined by by-laws of the Institute.

፩. የአማካል ባለሙያዎች መጠራ

፩/ በኢትዮጵያው የተመዘገበውን የአማካል
ባለሙያ ሆኖ የተመዘገበ ዘለበት እና ቤት
የአትሞች የተመዘገበውን የአማካል
ባለሙያ እና ስርዓት (እ.ጥ); ፊልዕ዗ እባል
ከሆነ እፍሰታዎች (እ.ጥ) በለም መጥረት
ይችላል::

፩/ በኢትዮጵያው የአማካል መያዥ ተከናወች
ሁሉ የተመዘገበ ዘለበት እና (እ.ጥ) በለም
መጥረት ያችላል::

፪/ በዚህ አንቀጽ ፩-ና አንቀጽ (እ) እና (፩)
የተመክፈው ባለሙያ ከላይ የተመክፈውን
ምህያዎች ከነዚህ በንድ መጠቀም
ይችላል::

፪፯. የተከለከለ መያዥ ሥያጭ እና ምህያዎች

፩/ ማንኛውም ስው በዚህ አዋጅ አንቀጽ ዓ
ሥር ከተመክፈው መጠፊ የአማካል
ባለሙያዎችን ሥያጭ እና መለያ ምህያዎች
ወልደውን አይችልም::

፪/ ማንኛውም የተመዘገበውን የአማካል
ባለሙያ ወይም የአማካል መያዥ ተከናወችን
ከተመዘገበው ወይም መጠፊ የለን መያዥ
ሆኑን እና ምህያዎች መጠቀም
አይችልም::

፪/ በዚህ አንቀጽ ፩-ና አንቀጽ (እ) ወይም (፩)
እር የተዘረዘሩትን ድንጋጌዎች ጥሩ የተገኘ
ዘለበበት በኢትዮጵያው የባለሙያዎች
የሥነ-ጥናግበር ድንጋጌ መሰረት ተጠቃቄ
ያሆናል::

፩፲. Designations of Accountants

1/ A Certified Public Accountant of the Institute shall be entitled to call himself as Certified Public Accountant of Ethiopia and to use the letters CPA (ET); and Fellow member to use the letters FCPA (ET).

2/ An Accounting Technician of the Institute shall be entitled to call himself as Accounting Technician Ethiopia and to use the letters AT (ET).

3/ Persons indicated in Sub Article (1) and (2) of this Article are entitled to use the respective letters after their name.

፩፩. Prohibited Use of Members' Designated Letters

1/ No person shall use the designated letters of accountants except as provided in Article 30 of this Proclamation.

2/ No Certified Public Accountant or Accounting Technician of the Institute shall use designated letters for a category of which he is not registered in.

3/ Any person in contravention with Sub Article (1) and (2) of this Article shall be punished in accordance with the Institute's code of ethics.

հՀԱ հԵՇ

የኢትዮጵያዊ የጥበብ ምንም እና ታስቦ

በፌ. የኢትዮ-ቴራ-የተ. የወ. የንግድ

Ե/ՊԱՌԵՎԸ ՔՆՎՃԵՐԻ ԽԳ.Ք:

Է/ Գ.ԴԱՎԻՃՔԻ. ԶԵՐՈՅԱՎԵՐ ԽԳ.Բ:

Digitized by srujanika@gmail.com

፩/ ከዚያወጪ፡ የዚያወጪ እና ከሰነድ

ξ/ h-tΛ,ερ

70.

Հ/Խաղաղից բար քողով դն.

Հ/ԵՐԱԴՐՈՒՅԹԸ ԽԳՈՎԾՎԸ ՃԵ ԽՄՂԸ

հՀԱՐԱԳԻ ՊՈՂՈԽԵ

תְּהִמָּה לְאַנְגָּלֶט

ար. քհ. ՀՈՎՈՒԹԵՔ ԴՅԱՍԻ ԽԵ ՀՈՎԵ

የኢትዮ-ፌዴራል ተከራክር እና የሚፈጸም ስሜ በመተዳደሪያ
ውጭ ያለውን ስራውን ለማከናወን ይመለስ፡፡

ԹԵՐՅԱ ԺՈՂՈՎՐԴԻ ՄԱՆՈՒՅ

Հ/ԳՀ.ՅՈՒ.ԴՐԵՒ ԴՆԱՅ ԱՆ.ԴՐԵՔ Թ Թ-Ն
ՀԱՅ Ճ.Ք Հ ՀԴՀ.ԴՎ ԱՊ.ԴՎԴՎԸ.Ը
ՄԿԴՎՄ.Դ ՊՀԱՆԴ Թ-Ն Թ Թ-Ն
ՀԱՅ

የኢትዮጵያ ከዚ የተከተሉ ስር የተቻለ
ሙሉ በዚህ የሚገኘውን መሆኑን ይጠበቅ

Ե/ՀՅՈՒՒՔԻ ԾԸՆ. ԱՐՄԱՆՈՎ ԹՔԴ
Պատմ. ՏԿ. ԵՐԵՎԱՆ ՀՀԿԴ ՀԱՐԱԿԵԴ ՀՀ
ՀՓՀՀԱ ՔՀՔԹԴ առնշԴ ՏԿ. ԵՐԵՎԱՆ
ՀՀԿԴ պահպան հօդու:

PART FOUR
SOURCES OF FUNDS AND
UTILIZATION OF PROPERTIES OF
THE INSTITUTE

32. Sources of Funds of the Institute

The Institute shall have the following source of funds:

- 1/ Annual membership subscription fees;
 - 2/ Annual student'S subscription fees;
 - 3/ Examination fees;
 - 4/ Revenues from training, conferences and seminars;
 - 5/ Revenue from sales of various prints;

 - 6/ Revenue from consultancy service;
 - 7/ Revenue from study, research and other services provided;
 - 8/ Grants and subsidies; and
 - 9/ Other legal sources.

33. Funds and Property of the Institute

The funds and assets of the Institute shall be used to carry out the activities approved by the General Assembly.

34. Bank and Books of Accounts

- 1/ The funds of the Institute shall be deposited in any banks operating in Ethiopia with a legal license.
 - 2/ The Institute shall keep accounting records and documents in accordance with relevant laws.
 - 3/ The Institute shall prepare the financial reports in accordance with the financial reporting framework as adopted by the Board.

6/8.30-7.45: 8th fl. 62°C: 15%
RH: 0.015g/m³: 0.003m.
8.45-9.00: 8th fl. 62°C: 15%

Ե/ Ամ-ան Հօդ-ի Եւ-տուշտու- Տես-ու
ՇՀ-ԿԴ Տես-ու Գո-ու Ու-տու-ՓՓ
Ո-հե-Ն Թ-ե-Ն Ա-Ա Թ-ե-Ն Ա-Մ-Ա
Հ-Պ-Ա- Ա-Մ-Ա- Ա-Ա-Ա-Ա-

Ե/ ՔՑՔՓԹ-Ն ՔՀԱԴԻ ՀՀՄԿԻ ԱԽ.ՀԾԵՒՔՔ-
ՀՀՀ-ՆՁ ԱՅ ՀԴՀՓԹՈՎ ՀԴ ՀԴԾԵՒՔՔ-
ՈՐԴ.ՔՓԹՈՎ- ՔԴԱ.ՔԲ ՀԴ-ԾԵՒՔՔ-
ՀՀԾԱՀՈՎ ԾՊՀ/Հ հԱՌՀ...

በኢትዮጵያ ከፌተኛ ሆኖ በሰውሰሪያ

զ/ ՔՆՈՒԹՅԱՆ ԴՐԻԿ ԱՒ ՀՊԱ ՔՄԴ
ՄՊՅԱՄ-Թ ՔՆՈՒԹՅԵՒ ՀՊԱ ՀԸՆԿ
ԽԾ ԱՐՎ/Թ ԵՐԵՎԱՆԻ

Ե/ Քողաքաշտառ ԽԶԴՀ ՔԻՂԱՂՃԵՐ ԱԽՈՒ
ԿԱԾՈՅ ԱՄԵՐ ԱՎՈՒՅՆ ՔԱՅՈՒՄ:

የ/የዘ.ዕ እንተክ የዚ.ዕ እንተክ (E) ድንጋጌ
በጥርጉ እንደ የወ.ዕ. እኩ.ተር ክጥሰት
ማመድ-ት. ቁጥር. በዚ.ዕ ቁጥር. ሰመራዊ
መሸሪያ.

mit expert. ambi.

፲፭፻፯፻፷፻

24-22 120128G 00:00:00

W.T. sophia

Ե/ ՀՅՈՒՅԹՔԵՆ Քողամեր ԴԱՅՊ
ՔՀԱՐՖՑՑԸ ՊՈԽԸ Ա.Դ ԱԱ.Ս ՀՊԸ
ԺՎԺՄԸ :

35. Audit of Accounts

- 1/ The Institute's financial statements and financial records shall be audited annually by an external auditor.
 - 2/ The financial report audited by the external auditor shall be submitted to the General Assembly within Four months of the end of the financial year.
 - 3/ The approved audit report shall be made available on the Institute's website and shall be distributed in various publications of the Institute.

36. Appointment as an External Auditor

- 1/ A person licensed to practice audit in Ethiopia may be appointed as an Auditor.
 - 2/ No member of the Governing Council may be appointed as an Auditor.
 - 3/ The term of office of the appointed Auditor shall not exceed Three years.
 - 4/ Notwithstanding the provision of Sub Article (3) of this Article, the External Auditor may be reappointed after a Three years cooling period.

37. Fiscal Year

The fiscal year of the Institute is from July 8 to July 7 of the following year.

PART FIVE
**ESTABLISHMENT OF INTERIM
GOVERNING COUNCIL**

38. Establishment

- 1/ An Interim Governing Council, that administers the Institute is hereby established by this Proclamation.

Ե/ ՀՅՈՒՅՔԻ ԱՂԱՋՊ ԽՈՒԹՅՈՒՆ ԹՎԻ
ԴԱՇՆԻՔ ԱՅՍՑ. ԴՄ.:

የ/ለንደራዊ አስተዳደሪያ የጥርቃቅኩ ማል እና
አስፈላጊው መሆኑም ይቀመሉ::

Հ/ ՊՏԸՆԻՒՅ ՀԱՅ ԴԱՅԵՐԻ ԱՂԱՋՊ
ՔԽՈՒՅՑ ՊՈՒՅ ԱՅ ԿԱՌ:

ԹԵՐԱՎԱՆԴԻՔԸ ՊԵՏԱԿԱՆ ՊԵՏ ՀՈՓՈԾ

ԴԱՅՔ ՊՀԱՆԴԱՋԱԾ ՊԱԿԱ Ա.Ի. ԱՐԴԱՌՈՒՀ
ՀՎՃԱՆԴԻ ԱԽՈՎՐՈՒՄ ՔԱՅԼԻՄ

6/ 1905 g. 807.000.000.000.

ይ/ከተማው ማረጋገጫ የሚመለከበት አንድ ስዕስ
ይ/ከተማው ብቻው ሲሆን ተቋም የሚመለከበት
ሁለተኛውም መያዥናን ወደም ተመራማሪያዎች፣
እኔ

፩/ ከት-ጥወስት መግለጫር የሚመለከበት አንድ

Պ ԵՐԱԲՔ ԽՈՒՏՑԵՍ ՉԻՒԾ ԱԴ ԽՈՅՆ

Ե/ ԴԱՅՊ ՊՀԱՏՔՋԸ ՊՄԻԸ Ա.Ի. Ա.ՔՆ
ԱՓԸ ՀՀՅ ԴԱ ՄՊՅԱՇ ԱՊԱՊ
ՔՋԸՆԱ: ՄԴՊ ԱԾ-ԱԿԱՄ. ԴԵ ՎԲԴ
ԽԱՊԱՔ ՄԻՒԽԱ Ա.ՔՆ ՀՃ-Դ ԲԱՂՄԴ-Դ
Ա.ՄԵՊ ԱՄՊՅԱՄ-Դ ԴԱ ԱՅ ԱՊԱՊ
Ա.ՔՆ ՔԴ-ԴԱ::

- 2/ The term of office of the Interim Governing Council shall not exceed Seven years.
 - 3/ The Institute shall be accountable to the Board, for the Interim period.
 - 4/ A Project Manager and other required staff, for the Interim period, shall be hired.
 - 5/ The Project Manager shall be accountable to the Interim Governing Council.

39. Composition of the Interim Governing Council

The Interim Governing Council shall have the following Seven members appointed by the Government on the recommendation by the Minister:

- 1/ A Chairperson appointed from the Board;
 - 2/ Two Certified Public Accountants;
 - 3/ One person from Ministry of Finance;
 - 4/ Two lecturers or researchers from a Higher Education Institution; and
 - 5/ One person from Ministry of Education.

40. Meeting of the Interim Governing Council

- 1/ The Interim Governing Council shall meet at least once in a month; the Council may hold a meeting at any time upon the request by the Chairperson or upon request of at least Four of its members.

ይ/ በማንኛውም የጤወቃዎች አስተዳደር ጥና
በት ስብሰብ ስብሰብውን ወያዣ ስብሰብውን የ
ሚወከልው መሆኑ ካላቁዋቱ በዚህ አራቱ
ከተማ ምልጻት-ጥቅም ይህንል::

ይ/ ቤት የአስተዳደር ጥና በቱ መኩለ
የሚያሳይፈው በጽግኝ በላይ ይህንል::
ሁኔታ የእጣው ይህን እኩል በእኩል
የተከረሉ ከዚህ ስብሰብው ወኩና ይህን
ይኖረዋል::

ይ/ የጥርክክት ማረጋገጫ በስብሰብ ገዢ ለንግድዎች
ከላተውሰን በስተቀር ይህን የመስጠት
መብት ሲያደርጋው በማናቸውም የጥናው በቱ
ስብሰባዊ ገዢ ይገኘል::

፭፻. የጤወቃዎች አስተዳደር ጥና በቱ ሙሉዕን እና ተግባር

የጤወቃዎች አስተዳደር ጥና በቱ የሚከተሉት
ሙሉዕን እና ተግባራዊ ያሞኑቸል::

፮/ በዚህ አዋጅ እንቀጽ እና ለአንስቴተዎች
የተሰጠው ለመጥናት በስሌዳነት ይመራል::

፯/ ለቦርድ የሚቀርቡትን የአንስቴተዎች
በዚህ የሥራ ጥርጉሬው እና ፊርማው
የመረጃዎች::

፱/ የአንስቴተዎች የጥርክክት ማረጋገጫ
የቀጥሩል፣ ያስጋቢቸል::

፲/ የጥርክክት ማረጋገጫ የሥራ ክልጋግዢ
የግዢ በኋላ ይመራል::

፳/ የጥርክክት ማረጋገጫ እና የመሬተዋቸው
የሥራ በኋላ ይመራል::

፴/ የጥርክክት ማረጋገጫ እና የአለማ
መሬተዋቸው ክፍያ በማናቸውና ይዘረዋል::

፵/ አንስቴተዎች፣ ለማስጠናው እና ለማስተካከል
የሚጠየቁውን የክፍያ ተመዝግቷል::

2/ There shall be a Quorum where at
Four members including the
Chairperson or his representative are
present at any meeting of the Interim
Governing Council.

3/ Decisions of the Interim Governing
Council shall be passed by a majority
vote; however, the Chairperson shall
have a casting vote in case of a tie.

4/ Unless otherwise excused, the Project
Manager may attend any meeting of
the Interim Governing Council,
without voting right.

41. Powers and duties of the Interim Governing Council

The Interim Governing Council shall have
the following powers and duties:

- 1/ Oversee the duties assigned, to the
Institute, under Article 7 of this
Proclamation;
- 2/ Review the budget, work program and
reports of the Institute prior to their
submission to the Board;
- 3/ Hire and terminate contract of the
Project Manager;
- 4/ Evaluate Project Manager
performance;
- 5/ Determine terms of employment of the
Project Manager and staff;
- 6/ Cause the approval of payment for the
Project Manager and other staffs, by
the Ministry;
- 7/ Cause the approval of tariff for
services provided by the Institute, by
the Ministry;

ቁ/ ቤትዋዋዎች ስለተኞች ምክር በ-ብ ቤትዋዋዎች
በሰራተኞች ወራት ገዢ መሰጥ
የተመዘገበበት የአማካይ ባለሙያ የወገኑ
መሰራት እባላትን ደመዘግበል ወደም
አንድመዘገበ የደርጅል፣ ሌላትዋዋዎች
እስተዳደሩ የሚያነሳል መሰዕስ ይገብ
አሁን የተመዘገበ እባላትን በመጥራት
ያደርግል፤

ii/ የትዃዋዋዎች ስለተኞች ምክር በ-ብ የሥራ
ሁመን ከመጠናቸው ከሰራተኞች ወራት በፊት
የመቅረብ ገዢ ስብሰብ የወገኑ
ይመራል፤ በዚህ አዋጅ አንቀጽ 6 30-ዏ
አንቀጽ (1) ፊ.ቁል ተሸ (ለ); (ሐ); (መ);
አኅ (ው) ሥር ሌተመቀበት እና
ከመቅረብ ገዢ የሚወከል እባላት
የሰውርማል፤

i/ በዚህ አዋጅ አንቀጽ 6 30-ዏ አንቀጽ (1)
ፈ.ቁል ተሸ (ለ); (ሐ); (መ); አኅ (ው) ሥር
ሌተመቀበት እና እና ከመንግሥት ከከተታ
የተመዘገበ ተቋማት አኅ ከኢትዮጵያ
የኤጀራል መሰቀት ማንበር የሚወከል
እባላት አንድመዘገበ የደርጅል፤

ii/ እንዲታረብ፤ የፍላም አዋጅ የአዲስ
በለሙያዎች እንደሸቦን ተቀብረ እባል ሆኖ
አንድመዘገበ፤ እንዲሁም በፋይናንስ
በኢትዮጵያ አኅ በባለሙያ አቅም
አንድመዘገበ የደርጅል፤

iii/ በሥራ ሰውን ገዢ የወገኑ አዋጅ
አማካይዎች የሚያከራከሩት መመራያዎች
ያወጣል፤ የሚከተሉል፤

8/ Register the founding members of
Certified Public Accountant or cause
the registration within Six months of
its establishment; prepare By-laws
applicable for the interim period;
convene registered members and cause
approval of By-laws;

9/ Convene General Assembly's meeting
Six months before the end of the
Interim Governing Council term; chair
the meeting; and among members of
the General Assembly, cause the
election of members for the organs
stated under Sub of Sub Article (b),
(c), (d) and (e) of Sub Article (1) of
Article 6 of this Proclamation;

10/ Cause the appointment of members
for the organs stated under Sub of
Sub Article (b), (c), (d) and (e) of
Sub Article (1) of Article 6 of this
Proclamation, who shall be
comprised of Government, Higher
Education Institutions and Federal
Advocates' Association;

11/ Cause registration of the Institute as
an Associate Member of the
International Federation of
Accountants; strengthen Financial,
Organizational and Professional
Capacity of the Institute;

12/ Issue and amend Directives for the
effective implementation of this
Proclamation during the interim
period;

**II/ የአማካው እና ተግባር ተመሳሳይ ሲሆን
የሙያ ማንበር እና ክማናቸውም ዓለም
አዋጅ ተቋም ጋር በሚደረግ ጥንቃኑ
አንድተትራፍን ይወከላል፡ እና**

**III/ አስፈላጊ ሆኖ ስታዊ ለማስኗ እና
ተግባሪን በከፊል ለጥርቃቅነት ማረጋገጫ
በውክልና ለሰጥ ይችላል፡፡**

፩. የጤዢዋ አስተዳደር የዚህ ቤት አሳተኝ አሁን

**የጤዢዋ አስተዳደር የዚህ ቤት አሳተኝ
የሚከፈልቷው የአሁል መጠን በሚገለብና
ይመስናል፡፡**

፪. በአዲት ስሌጣንበት

**፫/ አንድተትራፍ የንግድ አዋጅ የፋይ
በለመያዥ ፊርማዎች ተቀብሩ እና
ልማት እንዲሁም በፋይናንስ እና
በአድራሻቸው የተመዘገበ መሆኑን ማረጋገጫ
ለውክን ጥናቃዋሚ የአስተዳደር የዚህ ቤት
አንድተትራፍ ለእንድተትራፍ የአስተዳደር
የዚህ ቤት ያስፈላጊል፡፡**

**፬/ ሽክቡ ከመፈጸመ በፊት አንድተትራፍ
በውክና እና ተርጓሜ መመርመር አለበት፡፡**

**፭/ ሽክቡ በስዕት የመታት ገዢ መሰጥ
ማረጋገጫ በሚመከለው አካል ያረጋግጣል፡
ሽክቡ ለመኖቶ የጤዢዋ አስተዳደር
የዚህ ቤት የሥራ መሆኑን ያጠናቀዋል፡፡**

**፮/ ሽክቡ ከተፈጻሚ በስዕስት መሆት ገዢ
መሰጥ አንድተትራፍ፡ በዚህ በሙዴዣዎች
እኔ የፋይነት መያዥ ማንበር ያውጥና
ማጥናት እና ለዚህ ላይ ላይነት ማቅረብ
አለበት፡፡**

13/ Represent the Institute in its dealings
with professional association and
international body, the objectives and
functions of which are similar to
those of the institute; and

14/ Where necessary may delegate its
power to the Project Manager
partially.

42. Allowance for members of the Interim Governing council

The amount of allowance paid to
members of the Interim Governing
Council shall be determined by the
Minister.

43. Transfer of Responsibility

1/ The Interim Governing Council shall
transfer its responsibilities to the
Institute's Governing Council, upon
the Institute, being an Associate
Member of the International
Federation of Accountants; decision is
made by the Ministry that the Institute
is financially viable, and appropriate
governance is in place.

2/ Prior to transfer, the Institute shall be
audited by an external auditor.

3/ The transfer shall be effected with in
Seven years by a representative
assigned by Ministry; upon the
transfer, the term of office of the
Interim Governing Council shall cease.

4/ Within Six months of the transfer, the
Institute shall be registered with the
Board and accredited as a Professional
Accountancy Body; submit report to
the Board.

৭৬. অঞ্চ

፩/ የኢትዮጵያውያን በፌት ከመንግሥት የሚገኘ
ድጋፍን እና ሰነዱ አዋጅ እንቀጽ ይችል
የማስሰራውን ገዢ የመዋል፤

Ե/ ՀՅՈՒՄԻՔ: ԱԱՍ ՀՊՖ ՀՅՓԳ ԹՇ
ԹՎԱՀԴ ՔՄՂԱԲԱԲՄ ԴԱ ԹՎԱՄԴ
ԱԹՎԱԾ ԱԲ ՀՅԻՄՂՄԴ ՏՀՆ ՔՊՔԴ
ՏՀԿ ԵՎՐԱՅԱ:

ԵՐԱՅՈՒԹՅԱՆ ՊՈՅԻ ՀԱՄՓՓՄ ԱԽԾՔ
ՔԺՈՒՑՑԱԾ ՄԻԱԾ ԱԼ ՔՄՈՒՃԱ...

የ/ የዚህ አዋጅ እንቅጽ ዘመን ገዢ ተሰጥቶ (፭)
እንደተጠበቀ ሆኖ እንዲታረም
ከመንግሥት የሚያገኘውን የበቃት ድንብ
በተመለከተ የአማካይ መባዛበቱ እና ገዢነት
ኩል ስነዎች በቆዳራል የኝ እና ተርጓሜ
እርስ በማሳደግው እና ተርጓሜ በየግዢው
ይመረመራል::

ከፌለ ስጋስት

AF AF 5-32227

ԹՀ. ՏՅԱ ԽԸ ԹԹՈՎՔ ՔԹՂՄ-ԴԴ ՄԱԼԻ

፩/ የሚሸፍትናቸው ጥናር በት ይጠናን አዋጅ
ለማስረጃዎም ይጠና ሌያዎች ይታረሳ::

፩/ በርሃ. : ከንበታቸው እና ገብያ
የአዎችና የክር በት በዚ እጥቃ
የተሰጣቸውን ለመስጠት እና ተግባር
ለማስረጃዎች የሚያስተካታቸውን መመሪያ
ለያዥነት ይችላል::

44. Budget

- Budget**

 - 1/ The Institute budget is constituted subsidy from the government and revenue collected according to Article 32 of this Proclamation.
 - 2/ The government subsidy shall continue until the revenue collected in accordance with Article 32 of this Proclamation is sufficient to cover all the expenses of the Institute.
 - 3/ The Interim Governing Council shall determine the budget allocation and utilization of the Institute.
 - 4/ Subject to Article 35 Sub Article (1) of this Proclamation, with respect to the government's budgetary support, the institute's books of accounts and financial documents shall be audited annually by the Federal Auditor General or an auditor assigned by the Federal Auditor General.

PART SIX

MISCELLANEOUS PROVISIONS

45. Power to Issue Regulations and Directives

- 1/ The Council of Ministers may issue Regulations for the implementation of this Proclamation.
 - 2/ The Board, the institute and the Interim Governing Council may issue Directives to exercise the powers and duties assigned to each of them in this Proclamation.

ቁ. ፩፻፭፻ እና ተፈጻሚነት ስለማይችልዎች

አንቀጽ

እ/በዚህ አዋጅ የተሰነድ ጉዳዮችን የሚመለከት
የፍ.ቁጥር 67/2014 እንደሆነ አዘጋጅ እና
አዋጅ/ወ/ሮ አዋጅ ቁጥር 332/2014-ን እና
በዚህ አዋጅ የተሰነድ ጉዳዮችን የሚመለከት
የኢትዮጵያ የኢትዮጵያ አያያዝ አዲት በርሃ
ማግኘቶች እውቅናን መወሰን
የሚረዳት የሚሰራ የሚሰራ ቁጥር
67/2014-ን ያንቀሳምች ተሽረዋል::

ገ/በዚህ አዋጅ ከተደነገሩ ጉዳዮች የ
የሚችሉን ማንኛውም ስም፣ ለማድ፣ ወያም
እና/ና ተፈጻሚነት አያያዝዎች::

ቁ. አዋጅ የሚገኘበት ቤት

ይህ አዋጅ በፌዴራል ንጂዚት ምክንያት
ከመጠበቅ ተንሸጊው የገኘ ይሆናል::

አዲስ አበባ ማረጋገጫ የ ቀን ዓ.ም 2025

ታ.የ አቶ ታደሰ
የኢትዮጵያ ፌዴራል ዲሞክራሲያዊ
ብርሃን ተራዘጋጀት

46. Repealed and Inapplicable Laws

1/ The provisions of the Financial Reporting Proclamation No. 847/2014 and the Establishment and Determination of the Procedure of Accounting and Auditing Board of Ethiopia Council of Ministers Regulation No. 332/2014 are hereby repealed with respect to matters provided for in this Proclamation.

2/ No law, customary or other practice shall, in so far as it is inconsistent with this Proclamation, have effect in respect of matters provided for in this Proclamation.

47. Effective Date

This Proclamation shall enter into force on the date of publication in the Federal Negarit Gazette.

Done at Addis Ababa, On this 16th day of April, 2025

TAYE ATSKE SELASSIE
PRESIDENT OF THE FEDERAL
DEMOCRATIC REPUBLIC OF
ETHIOPIA