

DAWLADDA DEEGAANKA SOOMAALIDA

DHOOOL GAZETA

Somali Regional State

የሶማሌ ክልላዊ መንግሥት

Qimaha የንዱዋጋ Unit Price ብር	Dhool Gazeta Waxaa Soo Saara Golaha Xildhibaanada Dawladda Deegaanka Soomaalida	☒392
-------------------------------------	--	------

Xeer-nidaameed Tirsi:- 6/2013 Xeer-Nidaameedka Bixinta caddaynta xaqiijinta tayada xirfadeed ee h/dhawrayaasha iyo aqoonyahanka xisaabaadBog 1	ደንብ ቁጥር 6/2013 አዲተሮችና የሂሳብ አዋቂዎች የሙያ የምስክር ወረቀት ለመስጠት የወጣ ደንብ..... ገጽ 1	Regulation No.6/2021 Regulation for the issuance of certificate of professional competence to private auditors and accountantsPage 1
--	--	--

<p style="text-align: center;">Xeer-nidaameed Tirsi:-6/2013</p> <p><u>Xeer-nidaameedka Hanaanka Bixinta Shatiga Cadaynta Xirfadeed ee H/Dhawrayaasha Iyo Aqoonyahanka Xisaabaadka ee Iskood Xirfaddani Ugu Shaqaysanaya Iyo Xadaynta Khidmadda Adeegga Laga Qaado ee Dawladda Deegaanka Soomaalida</u></p> <p>Maadaama jiritaanka hanaan hufan oo hab xisaabaad oo deegaanka ka hanaqaada uu lama huraan u yahay xoojinta qaybaha dhaqaale ee gaarka loo leeyahay.</p> <p>Madaama ay lagamamaar maan noqotay in la bayaamiyo lana qeexo nidaamka lagu hagayo iyo xidhiidhka lalawadaagayo xirfadlayaasha la siinayo fasaxa u saamaxaya inay deegaanka iskood ugaga hawlgalaan shaqada Hantidhawrka Iyo Xisaabaadka.</p> <p>Madaama ay lagama maaraan tahay in xafiiska hantidhawrka guud ee deegaanku u kaalinta adeegani xirfadeed ku leeyahay dadaalka loogu jiro sidii uu deegaanka uga hanaqaado una kobco maalgashigu oo hanaan munaasib ah loo xafido loona diwaangaliyo si loo helo macluumaadka la xidhiidha khayraadka dhaqaale ee malqaabeenadu ku bixiyaan qaybaha ganacsiga ee ay ka shaqeestaan islamarkaana ay wajibaadkooda canshuur bixineed wakhtiga ku haboon ku bixiyaan.</p>	<p>ደንብ ቁጥር 6/2013</p> <p><u>በሶማሌ ክልላዊ መንግሥት በግል ለሚሰሩ አዲተሮችና የሂሳብ አዋቂዎች በስራው ለመስጠት የሚያስችለውን የሙያ የምስክር ወረቀት ለመስጠት የወጣ ደንብ</u></p> <p>በክልሉ ውስጥ የግሉን ክፍለ ኢኮኖሚ ተስተፎ ለማጠናከር የተሻላ የሂሳብ አያያዝ ስርዓት መኖር ወሳኝ በመሆኑ፤</p> <p>በክልሉ ውስጥ በግል የሂሳብ እና የአዲት ስራ ለመስራት ፍቃድ ለሚወስዱ አመልካቾች የሚመራበት ስርዓት መዘርጋት እና በዚህ የሂሳብ እና የአዲት ስራ ሙያ ላይ የተስማሩት ጋር የሚኖራቸውን ግንኙነት በግልፅ በህግ መድንገግ አስፈላጊ ሆኖ በመገኘቱ፤</p> <p>በክልሉ ውስጥ ኢንቨስትመንት እንዲበረታታ በሚደረገው ጥረት ዋና አዲተር መስሪያ ቤት የበኩሉን ሙያዊ አገልግሎት በማበርከት ባለሀብቱ በተሰማራበት የንግድ ዘርፍ የሚያውለውን መዋዕል ንዋይ በአግባቡ በመያዝና በመመዘገብ አስተማማኝ መረጃ ለማግኘትና የግብር ግዴታውንም በወቅቱ እዲወጣ ለማድረግ፤</p>	<p style="text-align: center;">Regulation No. 6/2021</p> <p><u>Regulation for the Issuance of Certificate of Professional Competence to Private Auditors and Accountants and Fixing of service fees chargeable to Applicants</u></p> <p>WHEREAS, it is believed that the establishing a sound accounting system in the Region is found to be necessary for strengthening of the private economic sector.</p> <p>WHEREAS, it is found necessary to proclaim and define the procedure to be governed by private auditors and accountants to be issued with certificates of professional competence as well as their relationship with the professionals issued with a permit that enable them to operate in the Region as private auditors and accountants.</p> <p>WHEREAS, it is found necessary the importance of Office of the Auditor General role in enhancing the skills of auditing in the Region that will promote and attract investment and ensure the speedy and effective gathering of investment registration information and resources that investors and business rely and invest and will pay the tax at appropriate time.</p>
--	---	--

Sidaasi awgeed, Golaha xidhibaanada deegaanka soomaalida oo ka duulaya awooda lagu siiyay farqada 17^{aad} ee Qodobka 6^{aad} iyo farqada (1) ee Qodobka 21^{aad} ee Bayaan Tirsi 182 /2011 ee ku soo baxay Dib u Aas-aasida Xafiiska Hantidhawrka Guud ee Dawladda Deegaanka Soomaalida oo qeexaya in xafiisku marka uu bixinayo ama cusboonaysiinayo caddaynta xirfadeed ee h/dhawrayaasha iyo aqoonyahanada xisaabaadka ee raba inay si gaar ah ugu shaqaystaan xirfaddan uu ka qaadayo khidmadda adeegga ee lagu xaddidi doono xeer-nidaameedka lagu soo saari doono hab wafaaqsan bayaankan, ayuu golaha deegaanku soo saaray xeer-nidaameedkani.

Qaybta Koobaad

Qodobdo Guud

1:- Ciwaan Gaaban

Xeer-nidaameedkani waxaa loogu yeedhi karaa “xeer-nidaameedka hanaanka bixinta shatiga cadaaynta xirfadeed ee h/dhawrayaasha iyo aqoonyahanka xisaabaadka ee iskood xirfaddani ugu shaqaysta iyo xadaynta khidmadda adeegga laga qaado ee Tirsigiisu yahay 6/2013”.

2:- Qeexid

Haddaan haboonaanta ereygu macno kale siin, xeerkani dhexdiisa:-

1. “Xafiiska” waxaa loola jeedda Xafiiska Hantidhawrka guud ee Dawladda Deegaanka Soomaalida ee dib loogu aas-aasay hab wafaaqsan bayaanka Tirsigiisu yahay 182/2011.
2. “Hantidhawre la aqoonsanyahay” waxaa loola jeedda Qofkasta oo hab wafaaqsan xeer-nidaameedkani u xafiiska hantidhawrka guud ee deegaanku siiyay ogolaanshaha fasaxa xirfadeed ee uu ku shaqaysan karo shaqada hantidhawrka.

የሶማሌ ክልል ምክር ቤት በሶማሌ ክልል ዋና ኢዲተር መስሪያ ቤትን አንደገና ለማቋቋም በወጣው አዋጅ ቁጥር 182/2011 አንቀጽ 6 ንዑስ አንቀጽ (17) እና በአንቀጽ 21 ንዑስ አንቀጽ (1) በግል ለሚሰሩ ኢዲተሮችና የሂሳብ አዋቂዎች የምስክር ወረቀቶችን በሚሰጥበትና በሚያሳድስበት ጊዜ በዚህ አዋጅ መሰረት በተስጠው ስልጣን በሚወጣው ደንብ የሚወሰነውን የአገልግሎት ዋጋ የስክፍላል በሚለው መሰረት ይህንን ደንብ አውጥቷል።

ክፍል አንድ

ጠቅላላ ድንጋጌዎች

1. አጭር ርዕስ

ይህ ደንብ «በክልሉ ውስጥ በግል ለሚሰሩ ኢዲተሮችና የሂሳብ አዋቂዎች የሙያ ምስክር ወረቀት አሰጣጥ እና የአገልግሎት ክፍያን ለመወሰን የወጣ ደንብ ቁጥር 6/2013» ተብሎ ሊጠቀስ ይችላል።

2. ትርጓሜ

የቃሉ አገባብ ሌላ ትርጉም የሚሰጠው ካልሆነ በስተቀር በዚህ ደንብ ውስጥ:-

1. «መስሪያ ቤት» ማለት በሶማሌ ክልላዊ መንግሥት በአዋጅ ቁጥር 182/2011 እንደገና የተቋቋመው የክልሉ ዋና ኢዲተር መስሪያ ቤት ማለት ነው።
2. «የተፈቀደለት ኢዲተር» ማለት የኢዲት ሥራ እንዲሰራ በዚህ ደንብ መሰረት በዋናው ኢዲተር መስሪያ ቤት የተፈቀደለት ሰው ማለት ነው።

NOW, THEREFORE, the Council of Somali state in accordance with provisions under Article 6(17) and Article 21 (1) of the Office of the state Auditor General Re-establishment Proclamation No. 182/2019 that provides when the office is to issue, and renew certificate of professional competence of private auditors and accountants will charge service fees to be determined by a regulation to be issued pursuant to the provisions of the proclamation, it is hereby issued this Regulation as follows;

PART ONE

GENERAL PROVISIONS

1. Short Title

This Regulation may be cited as the “Issuance of Certificate of Professional Competence to Private Auditors and Accountants and fixing of service fees chargeable to Applicants, Regulation No. 6/2021.”

2. Definitions

In this Regulation unless the context otherwise requires:

1. “Office” means the Somali Regional State Office of the Auditor General established under proclamation No-182/2019;
2. “Authorized Auditor” means an organization or individual authorized by the Office of the state Auditor General to provide auditing service in the Somali Region in accordance with this Regulation;

3. “Aqoonyahanka xisaabaadka ee la aqoonsanyahay” waxaa loola jeedda Qofkasta oo hab wafaqsan xeernidaameedkani u xafiiska hantidhawrka guud ee deegaanku siiyay ogoolaanshaha ama aqoonsiga fasaxa xirfadeed ee uu ku shaqaysan karo xirfadda xisaabaadka.

4. “koox” waxaa loola jeedda koox hantidhawr oo aan ka yarayn labo xubnood oo mudada lagu jiro shaqada baadhista hantidhawr ama hawlmaalmeedka hantidhawris wadajir uga wada qaybqaata.

5. “Jaamacad ama Kulliyad la aqoonsanyahay” waxaa loola jeedda xarumaha waxbarashada sare ee dawliga ah iyo kuwa gaarka loo leeyahay ee wasaarada waxbarashadu aqoonsantahay taasi oo leh manhaj waxbarasho ee kuliyada/qaybta Ganacsiga iyo dhaqaaluhu/Bussness and Economy/ku bixiso waxbarasho heerka dhigriiga koobaad iyo dhiblooma ee xirfada xisaabaadka.

6. “Hantidhawraha la aqoonsanyahay ee darajada 1” waxaa loola jeedda cidkasta oo hab wafaqsan xeernidaameedkani uu xafiiska hantidharaha guud u ogalaaday darajadan si uu hantidhawre ugu sameeyo dhamaan xafiisyada dawladda heerarka kala duwan ka aas-aasan, shirkadaha dawladda ee horumaarinta, dalada ururadda iyo iskaashatooyinka, shirkadaha iyo kombaniyada(share company) ee gaarka loo leeyahay, dhamaan ganacsatada canshuur-bixiyayaasha darajada B, T iyo J ku meelaysan xarumaha iyo laamaha hoosyimaada.

3. «የተፈቀደለት የሂሳብ አዋቂ» ማለት የሂሳብ ሥራ እንዲሰራ በዚህ ደንብ መሰረት በዋናው አዲተር መስሪያ ቤት የተፈቀደለት ሰው ማለት ነው።

4. «ቡድን» ማለት በአንድ የአዲት ሥራ ጊዜ በአዲት ተግባር ላይ የሚሳተፉ ከ2 ያላነሱ አባላትን የያዘ የአዲት ቡድን ነው።

5.«የታወቀ ዩኒቨርሲቲ/ኮሌጅ» ማለት በትምህርት ሚኒስቴር እውቅና የተሰጠው የመንግሥት ወይም የግል ከፍተኛ ትምህርት ተቋም ውስጥ በቢዝነስና በኢኮኖሚክስ ፋክሊቲ በሚሰጥ በሂብ አይያዝ ሙያ በዲግሪ፣ በዲፕሎማ ደረጃ ተመጣጣኝ ሥርዓት ትምህርት ያለው ዩኒቨርሲቲ/ኮሌጅ ነው።

6.«የተፈቀደለት አዲተር ደረጃ 1» ማለት ማንኛውንም ድርጅት ማለትም የመንግስት መስሪያ ቤቶች፣ የመንግስት ድርጅቶች፣ የንዮኖችና ማህበራት፣ የግል ድርጅቶች እና የግል ከባላዎች በደረጃ ሆ፣ለ እና ሐ የተመደቡ ነጋዴዎችና በራሳቸው የሚተዳደሩ ተቋማት ወዘተ... አዲት እንዲያደርግ በዚህ ደንብ መሠረት በዋና አዲተር መስሪያ ቤት የተፈቀደለት ሰው ነው።

3. “Authorized Accountant” means an individual authorized by the Office of the state Auditor General to provide accounting services in the somali Region in accordance with this Regulation;

4. “Team” means a group consist of at least two Auditors who during the engagement of auditing services jointly undertake and accomplish audit activities.

5. “Recognized University or College” means a government or private higher learning educational institutions **Recognized** by ministry of education to develop programmes of study in Business and Economics which offer a degree or diploma program in accounting.

6. “Category one of Authorized Auditor” means an individual who satisfy the criteria set for this purpose and recognized by the office as category one Authorized Auditor under this Regulation, which enable the capacity to audit the accounts of all Regional level Bureaus, public enterprises, cooperative unions and cooperative societies, private share companies, institutions which run with their own budget and all taxpayers scheduled under A.B.C business categories.

7. “Hantidhawraha la aqoonsanyahay ee darajada 2” waxaa loola jeedda qofkasta oo xafiiska hantidhawraha guud ee deegaanku uu aqoonsaday hab waafaqsan xeernidaameedkani inuu baadhis hantidhawr ku sameeyo daladaha Ururada iyo iskaashatooyinka, shirkadaha gaarka looleeyahay, shirkadaha adeegbixinta; maamuladda xaafadaha iyo degmooyinka, dugsiyada waxbarashada hoose ilaa dugsiyada sare iyo sidoo kale ganacsatada cashuur bixiyeyaasha daraajada B, T iyo J.

8. “Aqoonyahanka Xisaabaad ee Darajada 1” waxaa loola jeedda qofkasta oo hab waafaqsan xeernidaameedkani uu xafiiska Hantidhawka Guud u aqoonsaday inu adeeg xisaabaadka uu siiyo shirkadaha horumaarinta ee dawladda, iskaashatooyinka, hayadaha gaarka loo leeyahay, Shirkadaha (kombaniyada) saamilayda ah iyo hay’adaha ku shaqeeya dakhliga ay la soo baxaan iyo sidoo kale ganacsatada canshuur bixiyeyaasha daraajada b,t iyo j.

9. “Aqoonyahanka Xisaabaad ee Daraajada 2” waxaa loola jeedda qofkasta oo hab waafaqsan xeernidaameedkani uu xafiiska Hantidhawka Guud u aqoonsaday inuu adeega xisaabaadka siiyo shirkadaha ganacsiga (Partnership), iskaashatooyinka iyo sidoo kale ganacsatada canshuur-bixiyeyaasha daraajada T iyo J, shirkadaha yar-yar ee ganacsiga iyo maamulada xafaadaha iyo degmooyinka.

7. «የተፈቀደለት ኦዲተር ደረጃ 2» ማለት የንጹሃትና ማህበራት፣ የግል ድርጅቶች፣ አገልግሎት ሰጪ ከብረያዎች፣ የቀበሌ የወረዳ መስተዳድሮች ከአንደኛ ደረጃ እስከ መሰናዶ ያሉት የግል ትምህርት ቤቶችን እስከ ሁለተኛ ሳይክል አንደኛ ደረጃ ት/ቤቶችን እንዲሁም ደረጃ ሀ፣ለ፣ሐ ግብር ከፋይ ነጋዴዎችን ኦዲት እንዲደርግ በዚህ ደንብ መሰረት በዋና ኦዲተር መስሪያ ቤት የተፈቀደለት ሰው ማለት ነው።

8. «የተፈቀደለት የሂሳብ አዋቂ ደረጃ 1» ማለት ማንኛውም ድርጅቶች ማለት የመንግሥት ልማት ድርጅቶች፣ ማህበራት፣ የግል ድርጅቶች፣ ከብረያዎችና በራሳቸው ገቢ የሚተዳደሩ ተቋማት እንዲሁም ደረጃ ሀ፣ለ፣ሐ የተመደቡ ግብር ከፋይ ነጋዴዎችን ወዘተ... የሂሳብ ሥራ አገልግሎት ለመስጠት በዚህ ደንብ መሰረት በዋና ኦዲተር መስሪያ ቤት የተፈቀደለት ሰው ማለት ነው።

9. «የተፈቀደለት የሂሳብ አዋቂ ደረጃ 2» ማለት በሽርክና የተቋቋመ ድርጅቶች፣ ማህበራትን፣ የደረጃ ለና ሐ ግብር ከፋዮችን እንዲሁም ጥቃቅንና አነስተኛ ድርጅቶችን የቀበሌ፣ የወረዳ መስተዳድሮችን የሂሳብ ሥራ አገልግሎት ለመስጠት በዚህ ደንብ መሰረት በዋና ኦዲተር መስሪያ ቤት የተፈቀደለት ሰው ማለት ነው።

7. “Category two of Authorized Auditor” means any person who satisfy the criteria set for this purpose and the office of the Auditor General recognized as category two of Authorized Auditor under this Regulation to provide audit services and examine the accounts and financial documents of cooperative unions, cooperatives societies , private limited companies , service provider organizations , Kebeles and Woredas administrations, primary and secondary schools as well as taxpayers business persons of schedule A,B,C.

8. “Category one of an Authorized Accountant” means any person who the office Auditor General recognized as Category one of an Authorized Accountant under this Regulation, to provide accounting services to public development enterprises, cooperatives societies, organization/ associations, Share Companies and institutions which run with their own budget they generate and taxpayer business persons scheduled as A.B.C. category.

9. “Category two of an Authorized Accountant” means any person who the office of Auditor General recognized as Category two of an Authorized Accountant under this Regulation to provide financial and accounting services to business partnership, cooperatives societies, taxpayers business persons of schedule B.C category., small scale business enterprises and kebeles and woredas Administrations.

10. “Guddiga” waxaa loola jeedda Guddiga u xafiisku u aasaasayo si ay u xaqiijiyan oo hantidhawraha guud uga tala siiyaan in h/dhawrayaasha iyo aqoonyahanka xisaabaadka ee raba inay iskood ugu shaqaystaan xirfadahan ay buuxiyeen shuruudaha looga baahan yahay oo ay u qalmaan in cadaynta fasaxa shaqo la siiyo, loo cusbooneysiyo, laga joojiyo ama lagala noqdo.

11. Ereyada xeerkani dhexdiisa loogu xeeriyay labku waxay sidoo kale dhaqangal ku yihiin dhedigga.

12. “Qof” waxaa loola jeedda qof caadi ah ama xuquuq qofnimo sharcigu siiyay.

3. Xadka Fulineed/dhaqangalka

Xeer-nidaameedkani wuxuu dhaqan gal ku yahay dhamaan h/dhawrayaasha iyo aqoonyahanka xisaabaadka ee iskood ugu shaqaysta xirfadadan.

Qaybta Labaad

Aasaasida Iyo Xilka Iyo

Wajibaadka Guddiga

4. Aas-aasid

1. Waxaa hab wafaaqsan xeer-nidaameedkani lagu Aas-aasay Guddi hoos tagaya xafiiska hantidhawraha guud ee Deegaanka soomaalida oo Hantidhawraha Guud kala taliya marka ay xaqiijiyaan in h/dhawrayaasha iyo aqoon yahanka xisaabaad ee raba inay iskood ugu shaqaystaan xirfaddani ay buuxiyeen shuruudaha looga baahanyahay oo ay u qalmaan in la siiyo, loo cusbooneysiyo, laga joojiyo. sidoo kale, lagala noqdo cadaynta fasaxa shaqo.

10. «ኮሚቴ» ማለት በአዲት ሙያ ለሚሰማሩ አዲተሮች እና የሂሳብ አዋቂዎች በሙያው ለመሰማራት መቻላቸውን አረጋግጦ የምስክር ወረቀቱ እንዲሰጣቸው እንዲሁም የምስክር ወረቀቱ እንዲታደስ፣ እንዲታገድ ወይም እንዲሰረዝ ለዋና አዲተር የውሳኔ ሀሳብ የሚያቀርብ በመስሪያ ቤቱ የሚቋቋም ኮሚቴ ነው።

11. በማንኛውም በወንድ ጾታ የተገለጸ አነጋገር ሴትንም ይጨምራል።

12.«ሰው» ማለት የተፈጥሮ ወይም በሕግ የሰውነት መብት የተሰጠው ሰው ነው።

3. የደንቡ ተፈጻሚነት ወሰን

ይህ ደንብ በግል የሂሳብ ሙያ በሚሰሩ ማንኛውም የሂሳብ አዋቂዎችና አዲተሮች ላይ ተፈጻሚነት ይኖረዋል።

ክፍል ሁለት

ስለኮሚቴ ማቋቋምና ስልጣንና ተግባር

4. ስለማቋቋም

1. በዚህ ደንብ መሠረት በግል ለሚያመለክቱ አዲተሮችና የሂሳብ አዋቂዎች በሙያው ለመሰማራት መቻላቸውን አረጋግጦ የምስክር ወረቀት እንዲሰጣቸው፣ የተሰጠ የምስክር ወረቀት እንዲታደስ እና እንዲሰረዝ ለሰማሌ ክልል መንግሥት ዋና አዲተር ሐሳብ የሚያቀርብ ተጠሪነቱ ለዋናው አዲተር መስሪያ ቤት የሆነ ኮሚቴ በዚህ ደንብ ተቋቋሟል።

10. “Committee” means the committee established by the office which confirm and scrutinize and recommends to the Auditor General whether applicants for private auditors and accountants have fulfilled all the requirements set for and illegible for certificate of competence as well as recommend the renewal, cancelation or suspension of the certificate of competence issued .

11. Where the provisions of the Regulation are set out in the masculine gender they apply equally to the feminine gender.

12. “Person” means a natural or juridical person;

3. Scope of Application

This Regulation shall apply to all persons engaged as private Authorized Auditor or accountants in Somali region.

Part Two

Establishment And Duties \$ Responsibilities Of The Committee

4. Establishment of the Committee

1. In accordance with this Regulation a Committee accountable to the Office of the Auditor General is hereby established to confirm, and scrutinize the applications of private accountants and auditors and recommend to the Auditor General the issuance, renewal, suspension and cancellation of certificates of competence.

2. Guddigu waxay ka koobnaan karaan xubno ka socda xafiisyada kala duwan ee xidhiidhka la leh ama ay khusayso shaqada bixinta shatiga. Faah-faahinta xubnaha gudiga ee loo baahan yahay waxaa lagu salaynayaa awaamiirta uu xafiisku soo saari doono..

5. Xilka iyo Wajibaadka Guddiga

1. Waxay darsaan islamarkaana qiimeeyan xalaada h/dhawrayaasha iyo aqoonyahanka xisaabaad ee soo dalbaada inay hab wafaaqsan xeer-nidaameedkani iskood ugu shaqaystaan xirfadda hantidhawrista iyo xisaabinta.

2. Waxay xaqiijiyaan in codsabayaasha doonaya inay qaatan cadaynta fasaxa xirfadeed ay buuxiyeen shuruudaha islamarkaana imtixaanka loogu talagalay ay si fiican ugu gulaysteen kadibna waxay talo bixintooda u gudbiyaan hantidhawraha guud si loo siiyo fasaxa shatiga shaqo.

3. Marka ay xaqiijiyaan in h/dhawrayaasha iyo aqoonyahanka xisaabaadka ee la siiyay ama loo ogoladay inay ku shaqeeyaan xirfadani ay ku kaceen kuna sifoobeen ficilo uu ganaax ku mutaysan karo oo ka baxsan hab dhaqanka anshax ee looga baahanyahay ayay si looga joojiyo ama looga qaado shatiga fasaxa xirfadeed waxay talo-bixintooda u soo gudbiyan Hantidhawraha Guud.

4. Waxay diyaariyaan, habeeyaan islamarkaan haddii loo baahdo ay cusboonaysiiyan shuruudaha looga baahanyahay bixinta shatiga cadaynta xirfadeed ee qofka doonaya inu noqdo hantidhawre ama aqoonyahan xisaabaad oo loo ogol yahay inuu ku shaqaysto .

2. ኮሚቴው ከፍቃድ አሰጣጥ ጋር ግንኙነት ካላቸው የተለያዩ መስሪያ ቤች የተወጣጡ አባላት ሊኖሩት ይችላል። አስፈላጊው የኮሚቴ አባላቶች ዝርዝሩ በመስሪያ ቤት በሚወጣው መመሪያ መሠረት ይወሰናል።

5. የኮሚቴው ተግባርና ኃላፊነት

1. በዚህ ደንብ መሠረት የኢዲቲንግ ወይም የአካውንቲንግ ሥራ በግል ለመስራት የሚያመለክቱ የግል ኦዲተሮችና የሂሳብ አዋቂዎችን ሁኔታ ያጣራል።

2. አመልካቾች የሙያ ምስክር ወረቀት ለመውሰድ ብቁ መሆናቸውንና ተገቢውን ፈተና በብቃት መወጣታቸውን አረጋግጦ ዋና ኦዲተር መስሪያ ቤት የምስክር ወረቀት እንዲሰጠቸው የውሳኔ ሀሳብ ያቀርባል።

3. የምስክር ወረቀት የተሰጣቸው ወይም የተፈቀደላቸው ኦዲተሮችና የሂሳብ አዋቂዎች የሙያ ሥነ ምግባር ከሚጠይቀው ውጪ የሚያስጣ ተግባር መፈፀማቸውን ሲያረጋግጥ የሙያ ፈቃዳቸው እንዲታገድ ወይም እንዲሰረዝ ለዋና ኦዲተሩ የውሳኔ ሀሳብ ያቀርባል።

4. የተፈቀደለት አዲተር ወይም ሂሳብ አዋቂ ሆኖ ለመስራት የሚያስፈልጉ የሙያ ፈቃዳቸው መመዘኛዎችን ያዘጋጃል፤ ያሻሽላል፤ እንደአስፈላጊነቱም ያድሳል።

2. The committee shall comprise of competent members from the relevant government Bureaus for the issuance of certificates of competence. Details shall be determined by a directive to be issued by the Office of the Auditor General.

5. Duties and Responsibilities of the Committee

The Committee shall have the following duties and responsibilities:-

1. to confirm and scrutinize applications for private auditors and accountants who intend to engage in private accounting and auditing activities in accordance with this Regulation;

2. recommend to the Auditor General the issuance of certificates of competence to private auditors and accountants when confirmed that the applicants are competent to practice privately in auditing or accounting activities in accordance with this Regulation;

3. recommend to the Auditor General the suspension or cancellation of certificates of competence of private auditors and accountants violate the code of professional ethics and other conditions that may entail to suspend or cancel certificate of competence as referred to under this Regulation;

4. prepare, improve and revise the criteria set for issuance of certificates of competence to any person intends to be as an authorized private auditors or authorized private accountants ;

- 5. Waxay dabagaal iyo qiimayn ku sameeyaan in hantidhawrayaasha iyo xisaabiyayasha madaxabanaan ku shaqeeyaan hanaan wafaqsan hab dhaqanka anshax ee u yaala xirfadana shaqo.
- 6. Guddigu waxay diyaariyaan halbeegyada qiimaynta tayada xirfadeed oo loogu talagalay codsabayaasha haysta waxbarashada shahaadada koobaad ee Jaamacadda iyo wixii ka hooseeya. Wakaaladda Xaqiiqinta Tayada Xirfadlayaasha ee deegaanku iyadoo ka duulaysa halbeega shuruudaha loo dajiyay ayay diyaarinaysaa su'aalo faahfaahsan oo ay imtixaan kaga qaadaysaa codsabayaasha xirfadaha hantidhawrka iyo xisaabaadka madaxa banaan ee haysta shahaadada heerka koobaad ee Jaamacadda iyo wixii ka hooseeya. Wakaaladdu codsabayaasha imtixaanka ku guulaysta waxay siinaysaa cadaynta buuxinta tayada xirfadeed. Xafiisku isagoo ka duulaya cadaynta xirfadeed ayuu siinayaa hantidhawrayaasha iyo xisaabiyayaasha madaxabanaan cadaynta fasaxa shaqada. Kadibna wuxuu warqad ugu qori xafiiska ganacsiga iyo warshadaha si uu u siiyo shatiga ganacsiga ee shaqada.
- 7. Xafiisku wuxuu soo saari awaamiir dheeriya oo faahfaahsan oo ku saabsan nidaamka iyo qaab-shaqeedka guddiga.

- 5. የተፈቀደላቸው ኦዲተሮች ወይም የሂሳብ አዋቂዎች የሙያውን ሥነ ምግባር ተከትለው እየሰሩ መሆናቸውን ይከታተላል፤ ይገመግማል።
- 6. ኮሚቴው ለመጀመሪያ ድግሪ እና ከዚያ በታች ላሉ አመልካቾች የሚሆን ስታንዳርድ የሆነ የብቃት መመዘኛን ያዘጋጃል። ስታንዳርድ የሆነውን መመዘኛ መሰረት በማድረግ የክልሉ የብቃት ማረጋገጫ ተቋም ዝርዝር የፈተና ጥያቄዎችን በማዘጋጀት ለተፈተኛች ፈተና ይሰጣል። ለመጀመሪያ ድግሪ ወይም ከዚያ በታች ላሉ አመልካቾች የክልሉ የብቃት ማረጋገጫ ተቋም በፈተናው ውጤት መሰረት ብቃት ላላቸው ኦዲተሮችና የሂሳብ አዋቂዎች የብቃት መመዘኛ የምስክር ወረቀት ይሰጣል። በዚህም የብቃት መመዘኛ የምስክር ወረቀት መሰረት ብቃት ላላቸው ኦዲተሮችና የሂሳብ አዋቂዎች የሙያ የምስክር ወረቀት በዋናው ኦዲተር መስሪያ ቤት ይሰጣል፤ የሥራ ንግድ ፈቃድ በክልሉ የንግድና ኢንዱስትሪ ልማት ቢሮ እንዲሰጥ ደብዳቤ ይፀፋል።
- 7. መሥሪያ ቤቱ የኮሚቴውን የአሰራር ስርዓትን የሚመለከቱ ተጨማሪ መመሪያዎችን ያወጣል።

- 5. follow up and evaluate as to whether individuals issued with certificates of competence comply with the professional code of conduct and properly operate with the certificate on the basis of these Regulations;
- 6. The committee prepares and updates a list of currently recognized accounting quality assurance standard questioners to use as a basis for determining criteria for selecting authorized auditors having University education of first degree and below. The competence assurance Agency of Regional state shall on the basis of the standard for determining criteria set for shall prepare detailed questions and give examination for applicants of private auditors and accountants. based on the exam result shall provide professional assurance certificate, while the Office based the on the certification shall issue certificate of competence and also the office shall provide a recommendation letter to the bureau of trade and industry to issue trade license
- 7. Prepare directives, as required, for the proper functioning of the committee; implement the same upon approval.

Qaybta Sadeexaad
shuruudaha lagu mutaysto in xirfada
lagu shaqaysto

6. In la noqdo Hantidhawre la ogol
yahay in lagu shaqaysto shuruudaha
lagu mutaysto ee kartida xirfadeed
iyo khibradda shaqo

Qofkasta oo doonaya inuu ku shaqaysto xirfadda hantidhawre madaxbanaan ee darajada 1-2 ee cadaymaha uu keensaday la laga ogolaaday inay buuxinayaan shuruudaha hoos ku cad waxaalaga qaadi karaa imtixaanka xaqiijinta. Si loo siiyo cadaynta xaqiijinta kartida xirfadeedna waxaa looga baahan yahay inu imtixaanka Hagaha Handhawrka (Audit Manual) u keeno dhibco ka sareeya 50% Hagaha Cashuuraadkana helo dhibco ka sareeya 50%. Tartamaha/codsadaha aan helin dhibcahaasi mar labaad oo kaliya ayuu isku diiwaangalin karaa inuu imtixaanka u fadhiiisto.

1. Hantidhawraha la aqoonsanyahay ee
Daraajada 1

Iyadoo looga baahanyahay inu keeno cadaymaha waxbarasho ee muujinaya inu ku qalinjabiyay cilmiga Xisaabadka /Accounting, Maareynta Ganacsiga /Business Management, Aqoonta Ganacsiga/ Business Education.

- b). haddii u haysto shahaadada dhigriiga sadeexaad ee loo yaqaano “PHD” waa inu leeyahay hal sano oo waayo araagnimo shaqo ah oo uu ku soo shaqeeyay hantidhawre madaxbanaan ama
- t). haddii isagoo haysta shahaadada dhigriiga labaad/mastar iyo wax ka sareeya u haysto cadaynta /certificka loo yaqaano ACCA, CIA, APA, CA waxaa looga baahanyahay waayo araagnimo shaqo oo labo sano ah oo uu ku shaqeeyay hantidhawre madaxbanaan ama

ክፍል ሦስት

በሙያ ለመስራት የሚያበቁ
መመዘኛዎች

6. የተፈቀደለት ኦዲተር ሆኖ
ለመስራት የሚያበቁ መመዘኛዎች
የሙያ ብቃትና የሥራ ልምድ
ሁኔታዎች

የሚከተሉትን መመዘኛዎች የሚያሟላ ማንኛውም ሰው የተፈቀደለት ኦዲተር ደረጃ 1-2 ሆኖ ለመስራት መረጃውን አቅርቦ ተቀባይነት ሲያገኝ ፈተናውን ለመፈተን ይችላል። የምስክር ወረቀት ለማግኘት በኦዲት ማንዋል ከ50% በላይ እንዲሁም በግብርና ታክስ ማንዋል ከ50% በላይ ውጤት ማስመዘገብ ይጠበቅበታል። ይህን ውጤት ያላስመዘገበ አመልካች ለአንድ ጊዜ ድጋሜ ፈተና መመዘገብ ይችላል።

1. የተፈቀደለት ኦዲተር ደረጃ 1

በአካውንቲንግ፣ በቢዝነስ ማኔጅመንት፣ በቢዝነስ ጉምህርት (ኢ.ዱ.ኤ.ሽን) ስለመመረቁ የምህርት ማስረጃ የሚያቀርብ ሆኖ፡-

- ሀ). የዶክተራት ዲግሪ ያለው ከሆነ በውጭ ኦዲት 1 ዓመት የሥራ ልምድ፣ ወይም
- ለ). የመጀመሪያ ዲግሪ እና ከዚያ በላይ ኖሮት ACCA, CPA, CIA, CA ስርተፍኬት የሚያቀርብ ከሆነ በውጭ ኦዲት 2 ዓመት የስራ ልምድ ያለው፣ ወይም

Part Three

Requirements For Engagement As
Professional Practitioner

6. Level of Education and Work
Experience Requirement for
Authorized Auditor

Any person who has fulfilled should submit the required qualification testimony and are eligible to engage in private auditing activities of category one or two satisfies any of the following criteria apply to practise as an Authorized Auditor shall sit for accreditation examination. In order to give the professional competence certificate any applicant is required to sit and take the exam on Audit Manual and score 50% and above points as well as the exam on tax manual should score 50% and above points. Applicants who fail to score the above points may register for re-exam only for one time more.

1. Category one of Authorized Auditors

While required to submit the educational qualification testimony that witnessing that he is graduated with professions of Accounting, Business Management and Business Education fields;

- a) Where the applicant is PhD degree holder should have with one years' experience works as an external Auditor. or
- b) where he has master's degree and above and has special certificate known as ACCA,CIA, CPA, CA shall be required to have two years' experience worked as an external Auditor. or

j). haddii u haysto shahaadada heerka dhigriiga labaad ama mastarta waa inu leeyahay sadex sano oo waayo-araagnimo shaqo ah oo uu ku shaqeeyay hantidhawre madax-banaan ama

x). haddii u haysto shahaadada heerka dhigriiga koobaad waa inu leeyahay 5 sano oo waayo-araagnimo shaqo ah oo uu ku shaqeeyay hantidhawre madax-banaan, 3 sano oo ka mid ah mudadanni uu ku shaqeeyay madax kooxeed ama.

kh).Haddii uu shahaadada heerka dhigriiga koobaad ku qaatay qaybaha waxbarasho ee kala duwan oo uu muddo 10 sano uu leeyahay waayo-aragnimo shaqo oo uu ku soo shaqeeyay hantidhawre madax-banaan.

2. Hantidhawraha la aqoonsanyahay ee Daraajada 2

Qofkasta oo ku qalin-jabiyay cilmiga Xisaabaadka/Accounting, Maaraynta Ganacsiga /Business Management, Aqoonta Ganacsiga/Business Education iyo cilmiga dhaqaalaha ee haysta cadayn inuu qaatay maadada ‘principle of Accounting’ waxaa looga baahanyahay.

b). haddii uu haysto shahaadada dhigriiga saddexaad ee loo yaqaano PhD wax waayo-aragnimo shaqo ah loogama baahno, ama

t). haddii u haysto shahaadada dhigriiga labaad (mastar)ka waa inu haysto 2 sano oo waayo araagnimo shaqo ah oo uu ku shaqeeyay hantidhawre madax-banaan; ama

j). haddii uu haysto shahaadada dhigriiga koobaad waa inu leeyahay 4 sano oo waayo aragnimo shaqo ah oo uu ku shaqeeyay hantidhawre madax-banaan; ama

ሐ). የማስተርስ ዲግሪ ያለው ከሆነ በውጭ ኦዲት 3 ዓመት የስራ ልምድ፣ ወይም

መ). የመጀመሪያ ዲግሪ ያለው ከሆነ በውጭ ኦዲት 5 ዓመት የስራ ልምድ። ከዚህ ውስጥ ቢያንስ 3 ዓመት በቡድን መሪነት የሰራ፣ ወይም

ሠ). በማንኛውም የትምህርት መስክ የመጀመሪያ ዲግሪ ኖሮት በውጭ ኦዲት 10 ዓመት የስራ ልምድ ያለው።

2. የተፈቀደለት ኦዲተር ደረጃ 2

በአካውንቲንግ፣ በቢዝነስ ማኔጅመንት፣ በማኔጅመንት፣ በቢዝነስ ትምህርት (ኢ.ዲ.ኤ.ሽን) እና በኢኮኖሚክስ ቢያንስ Principle of Accounting ስለመውሰዱ ማስረጃ የሚያቀርብ ሆኖ፡-

ሀ). የዶክትሬት ዲግሪ ያለው ከሆነ በውጭ ኦዲት 0 ዓመት የሥራ ልምድ፣ ወይም

ለ). የማስተርስ ዲግሪ ያለው ከሆነ በውጭ ኦዲት 2 ዓመት የስራ ልምድ፣ ወይም

ሐ). የመጀመሪያ ዲግሪ ያለው ከሆነ በውጭ ኦዲት 4 ዓመት የስራ ልምድ፣ ወይም

c) Where he has master’s degree, should have three years’ experience worked as an external Auditor. or

d) Where he holds first degree, should have five years’ experience worked as an external Auditor. , three years of which experiences should be in a position of team leader. or

e) Where he/she holds first degree in other educational fields with ten years’ experience worked as external Auditor.

2. Category Two of Authorized Auditors

Any person who graduated in the field of Accounting, Business Management, Business Education who can testify that has taken courses on “principles of Accounting” shall be required:-

a) If he is a PHD degree holder No experience is required

b) If where he/she has master’s degree, should have 2 years’ experience worked as an external Auditor. or

c) if he/she holds first degree, should have 4 years’ experience worked as external Auditor or

- x). haddii uu haysto shahaadada dhigriiga koobaad waa inu 3 sano ku soo shaqeeyay hantidhawre madaxbanaan sidoo kalena uu leeyahay khibrad 3 sano oo uu ku shaqeeyay hantidhawraha gudaha ama khabiir xafiiska maaliyada iyo horumaarinta dhaqaalaha ama hantidhawre ururada iskaashatooyinka ama khabiirka xadeynta iyo ururinta dakhliga; ama.
- kh). Inuu haysta shahaadada dhigriiga koobaad oo uu xafiiska maaliyada iyo horumaarinta dhaqaalaha maddo 8 sano ah kaga soo shaqeeyay madaxa iyo shaqaale ka shaqeeyay waaxda dabgalka (inspection); ama
- d). Isagoo jaamacadaha la aqoonsan yahay kaga qaalin jabiyay shahaadada dhiploomaha ee xisaabaadka (Accounting) islamarkaana uu haysto waayo-aragnimo shaqo oo muddo 8 sano ah ku soo shaqeeyay hantidhawre madaxbanaan oo ugu yaraan 3 sano oo mudadaasi ka mid ah ka soo shaqeeyay shirkadaha iyo hay'addaha ku shaqeeya ama isticmaala habka xisaabaha ee labo baaxlaha ah (**double entry accounting system**) sidoo kalena 3 sano oo mudadan ka mid ah ku soo shaqeeyay heer masuuliyadeed oo hantidhawre madaxbanaan; ama
- r). Uu jaamacad la aqoonsanyahay ka haysto ugu yaraan shahaadada dhigriiga labaad ee Xisaabaadka oo muddo 4 sano ah soo ahaa bare bixiya maaadooyinka/koorsooyinka xisaabaadka; ama
- s). Uu jaamacad la aqoonsanyahay ka haysto ugu yaraan shahaadada dhigriiga labaad ee Xisaabaadka kaasi oo jaamacadaha ama kulliyadaha bixiya shahaadada xisaabaadka heer dhiblooma muddo 3 sano oo taxane ah kaga soo shaqeeyay macalin bixiya maaadooyinka dhanka xisaabaadka isla markaasina shirkadaha caanka ah ugu yaraan muddo hal (1) sano ah ka soo noqday hantidhawre madaxbanaan; ama

- መ). የመጀመሪያ ዲግሪ ያለው ከሆነ በውጭ አዲት 3 ዓመት እንዲሁም በውስጥ አዲት ወይም በገንዘብና አኮኖሚ ልማት ቢሮ በኤክስፐርትነት ወይም በማህበራት አዲተርነት ወይም በግብር አሰባሰብና አወሳሰን ኤክስፐርትነት 3 ዓመት የሥራ ልምድ ያለው፣ ወይም
- ሠ). የመጀመሪያ ዲግሪ ያለው ሆኖ በገንዘብና አኮኖሚ ልማት ቢሮ ውስጥ በኢንስፔክሽን ኃላፊነትና ሠራተኛነት 8 ዓመት የሥራ ልምድ፣ ወይም
- ረ). ከታወቀ ዩኒቨርሲቲ በሂሳብ አያያዝ ዲፕሎማ ያለውና 8 ዓመት በውጭ አዲተርነት የሠራ ከዚህ ውስጥ ቢያንስ 3 ዓመት በጥምር የሂሳብ አያያዝ /Double entry accounting/ በሚጠቀሙ ድርጅቶች ውስጥ የሠራ እንዲሁም ቢያንስ 3 ዓመት በውጭ አዲተርነት በኃላፊነት ደረጃ የሠራ፣ ወይም
- ሰ). ከታወቀ ዩኒቨርሲቲ በአካውንቲንግ ቢያንስ ማስተርስ ዲግሪ ኖሮት የአካውንቲንግ ኮርሶችን ለ4 ዓመት ያስተማረ፣ ወይም
- ሸ).ከታወቀ ዩኒቨርሲቲ በአካውንቲንግ ቢያንስ ማስተርስ ዲግሪ ኖሮት በዲፕሎማ ፕሮግራም በሚያስተምሩ የታወቀ ዩኒቨርሲቲ ወይም ኮሌጅ ውስጥ ለ3 ዓመት የአካውንቲንግ ኮርሶችን ያስተማረ፣ ወይም በታወቀ ድርጅቶች ውስጥ በውጭ አዲተርነት በኃላፊነት ደረጃ ቢያንስ አንደ ዓመት የሠራ፣

- d) if he/she holds first degree, should have 3 years' experience worked as external Auditor and 3 years' experience worked as internal Auditor or as expert in bureau of Finance and economic development or as Auditor of cooperative societies or as tax assessment and revenue collection expert or
- e) should have first degree and have 8 years' experience worked in the bureau of finance and economic development as head of and expert of inspection department, or
- f) A diploma in accounting from a recognized university or college with eight years' experience as an external Auditor. three years of which should be in a position of responsibility or in the capacity of senior auditor in a recognized enterprises or organization that use double entry accounting system .or
- g) a Master Degree in accounting from a recognized university with four years' experience in a position as instructor teaching accounting courses or
- h) a Master Degree in accounting from a recognized university with three years' experience in a position of as instructor teaching accounting courses in university or colleges that provide diploma program or in the capacity of senior auditor in a recognized enterprises or organization that use double entry accounting system for one .or

sh). Uu jaamacad la aqoonsanyahay ka haysto ugu yaraan shahaadada dhigriiga koobaad ee Xisaabaadka kaasi oo jaamacadaha ama kulliyadaha tacliinta sare ee bixiya waxbarashada Xisaabaadka heerka Dibloomaha ama hayadaha tababarada ee maaddooyinka dhanka nidaamka xisaabaadka si taxane ah oo xidhiidhsan u bixiya u barenimo kaga soo shaqeeyay muddo 6 sano ah oo shirkadaha caanka ahna muddo hal (1) sano ka badan hantidhawre madaxbanaan kaga soo shaqeeyey; ama

c). Uu shahaadada dhigriiga koobaad ku qaatay maadooyinka kala duwan ee waxbarasho midkood oo leh ugu yaraan 8 sano oo waayo aragnimo uu ku shaqeeyey hantidhawre madaxbanaan.

3. shuruudaha kale ee looga baahan yahay in la noqdo hantidhawre la aqoonsan yahay

Qofkasta oo loo aqoonsaday inuu noqdo hantidhawre madaxbanaan haddii u haykalka kala duwan ee Deegaanka ka samaysanayo ama aas-aasayo hay'ad hantidhawr ama uu rabo inuu iskii u shaqaysto waxaa looga baahan yahay inuu buuxiyo shuruudaha sare ku xusan iyo kuwan hoose;

b). waa in ayna maxkamadi ka xayuubin xuquuqdiisa oo xafiisyadii uu hadda ka hor kaga soo shaqeeyay hantidhawrenimo uu ka keeni karo cadaynta muddadu ka shaqaynayey;

t). mudada u soo shaqeeyay ay hay'adihii hantidhawrka ama xafiisku u shaqayn jiray ay khibraadiisa iyo kartidiisa shaqo caddaynayaan oo xafiiska hantidhawrka guud ee deegaankuna xaajijiyay.

ቀ).ከታወቀ ዩኒቨርሲቲ በሂሳብ አያያዝ ቢያንስ መጀመሪያ ዲግሪ ኖሮት በሂሳብ አያያዝ በዲፕሎማ በሚያስመርቁ በታወቁ ዩኒቨርሲቲዎች /ኮሌጆች/ ውስጥ ወይም ተከታታይነት ባለው የሂሳብ አያያዝ ትምህርቶችን በሚሰጡ የታወቁ የማሰልጠኛ ተቋማት ውስጥ 6 ዓመት ያስተማረና በታወቁ ድርጅቶች ውስጥ 1 ዓመት በላይ ውጭ በአዲተርነት የሠራ፣ ወይም

በ).በማንኛውም ትምህርት የመጀመሪያ ዲግሪ ያለውና በውጭ አዲተርነት ቢያንስ የ8 ዓመት የስራ ልምድ ያለው።

3. የተፈቀደለት አዲተር ለመሆን የሚያስፈልጉ ሌሎች ሁኔታዎች

ማንኛውም የተፈቀደለት አዲተር በየትኛውም ደረጃ የአዲት ድርጅት አቋቁሞም ሆነ በግል ለመስራት ከላይ ከተጠቀሱት በተጨማሪ የሚከተሉትን ማሟላት ይኖርበታል፡-

ሀ). በፍርድ ቤት መብቱ ያልተገፈፈ ሆኖ ቀደም ብሎ በአዲተርነት ከሰራቸው መስሪያ ቤቶች የአገልግሎት የምስክር ወረቀት የሚያቀርብ፤

ለ). በሰራተኛው ጊዜያት የሥራ ልምዱንና ብቃቱን አስመልክቶ ይሰራበት የነበረው የአዲት ድርጅቶች ወይም መስሪያ ቤት የተመሰከረና በዋና አዲተር መስሪያ ቤት የተረጋገጠ፤

i) have a First degree in accounting from a recognized university who at least for six years has been teaching accounting courses in university or colleges that provide diploma program or in training institutions has been teaching accounting courses and for at least one year serving as an external auditor in a recognized enterprises or

j) Have First degree in one of fields of educations from a recognized university who has eight years of experience serving as an external auditor.

3. Other Requirement for Authorized Auditor

Any person authorized as private auditor who intends to form an auditing firm that may practice in various hierarchy of the Regional State In addition to the qualifications stated in the previous Article is required to satisfy the following criteria ;

a) Be person who has not been deprived of his rights by a court of law and can bring from his former employer letter of experience during the term; which he served as an Auditor.

b) Has his term of engagement with his former employers has witnessed his experiences and performance capacity and the office of the Auditor general has accepted the recommendation given.

j). waa inu yahay mid leh akhlaaq iyo asluub suuban oo xirfadeed islamarkaana aan hadda ka hor ayna macaamiishiisu ka keeniin wax cabasho iyo tabasho ah, iyo

x).In uu yahay qof aan laga xayirin inu Deegaanka ka qabto shaqo hantidhawr.

7. Shuruudaha looga baahan yahay Aqoonyahanka xisaabaadka ee la aqoonsan/ogol yahay

1. Aqoonyahanka xisaabaadka Darajada 1 ee la aqoonsan yahay

Qofkakasta oo buuxinaya shuruudaha hoos ku cad wuxuu soo dalban/codsan karaa inuu helo loona aqoonsado aqoonyahanka xisaabaadka darajada 1 ee la aqoonsan yahay:-

b). qofkasta oo jaamacadaha tacliinta sare ee la aqoonsanyahay Xisaabadka (Accounting), Maareeynta iyo Dhaqaalaha ka haysta shahaadada dhigriiga saddexaad (PhD) ama Dhigriiga labaad (Master) oo leh waayo araagnimo shaqo oo u shirkadaha waaweyn ee dawladda ama xafiisyada dawladda muddo 3 iyo 4 sano sida ay u kala horeeyaan iyo wax ka badan ka soo noqday/shaqeeyay qaybaha xisaabaadka, Maaliyadda, Hantidhawrka, Xadeynta iyo Ururinta dakhliga oo hal sano oo ka mid ah muddadaas ka shaqeeyay shirkadaha caanka ah ee ku shaqeeya ama adeegsada nidaamka xisaabaad ee labo tibaaxlaha ah (double entry accounting system) islamarkaana ha (1) sano oo kale heer mas'uul ka soo noqday qaybaha maaliyada (xisaabadka) ama shaqada hantidhawrka sidoo kale ku soo shaqeeyay sargaal xisaabiye mashruuc; ama.

ሐ). መልካም የሙያ ሥነ ምግባር ያለውና በደንበኞች ምንም አይነት ቅሬታ ያልቀረበበት እና

መ). በክልሉ ውስጥ የአዲት ሥራ እንዳይሰራ ያልታገደ መሆን አለበት።

7. የተፈቀደለት የሂሳብ አዋቂ ሆኖ ለመስራት የሚያበቁ

1. የተፈቀደለት ሂሳብ አዋቂ ደረጃ 1

የሚከተሉት መመዘኛዎች የሚያሟላ ማንኛውም ሰው የተፈቀደለት የሂሳብ አዋቂ ደረጃ 1 ሆኖ ለመስራት ማመልከት ይችላል።

ሀ). ከታወቀ የኒቨርስቲ በሂሳብ አያያዝ፣ ማናጅመንት እና ኢኮኖሚክስ የዶክትሬት ወይም የማስተርስ ዲግሪ ያለውና በታወቁ ድርጅቶች ወይም የመንግሥት መስሪያ ቤቶች ውስጥ እንደቀደም ተከተላቸው 3 እና 4 ዓመትና ከዚያ በላይ በፋይናንስ፣ በሂሳብ አያያዝ፣ በኢዲተርነት፣ በግብር አሰባሰብና አወሳሰን የሥራ ልምድ ያለውና ከዚህ ውስጥ አንዱን ዓመት በጥምር የሂሳብ አያያዝ /Double entry accounting/ በሚጠቀሙ በታወቁ ድርጅቶች ውስጥ የሰራ በተጨማሪም 1 ዓመት በፋይናንስ/አካውንቲንግ/፣ በኢዲተር ሥራ በኃላፊነት ደረጃ የሰራ እንዲሁም በፕሮጀክት አካውንታንት በኤፌሰርነት የሰራ፣ ወይም

a) have professional integrity and good moral standing and no complaint is submitted against him by the clients;

b) Be a person whose license to practice in the Region as authorized Auditor never been suspended or cancelled.

7. Criteria Requirements for an Authorized Accountant

1. Category One of An Authorized Accountants

Any person who satisfies any of the following criteria may apply to practise as Category One of an authorized accountant:-

a) Any person having a PHD or Master degree in accounting, management or Economics from a recognized university who has three or four years of experience respectively serving in departments of as accountants, finance, audit, tax assessment and revenue collection in recognized public Enterprises or government Bureaus out of which one year should be in a position of responsibility as accountants or as auditor in a recognized enterprises that uses double entry accounting system and for one year as an accountant officer of a project.

t). qofkasta oo jaamacadaha tacliinta sare ee la aqoonsanyahay Xisaabadka (Accounting), Maareeynta iyo Dhaqaalaha ka haysta shahaadada dhigriiga koobaad oo leh waayo aragnimo uu muddo 6 sano iyo wax ka badan oo uu shirkadaha waaweyn ee dawladda ama xafiisyada dawladda ka soo shaqeeyay ama ku soo adeegay qaybta maaliyada, xisaabaadka, hantidhawrka, xadeynta iyo ururinta dakhliga kaasi oo ugu yaraan muddo hal sano oo ka mid ah muddadaas ka shaqeeyay hay'adaha caanka ah ee ku shaqeeya ama adeegsada nidaamka xisaabaadka ee labo tibaaxlaha ah (double entry accounting system) muddo 2 sano oo kalena ku soo shaqeeyey heer mas'uul qaybaha maaliyada, xisaabaadka, shaqada hantidhawrka, bangiga iyo hay'adda adeega lacagaha yar yar (Micro finance institution), sidoo kale, ku soo shaqeeyay sargaal ama xisaabiye mashruuc; ama

j). qofkasta oo jaamacadaha tacliinta sare ee la aqoonsanyahay xisaabaadka, maareeynta iyo dhaqaalaha kaga qalinjabiyey shahaadada dhigriiga labaad ama heer ka sareeya haysta, kaasi oo jaamacadaha la aqoonsanyahay ee bixiyay waxbarashada cilmiga xisaabadka ee dhiriiga koobaad (bachelor) muddo sadex sano iyo ka badan kaga soo shaqeeyay barenimo bixiya waxbarashada maddooyinka xisaabaadka sidoo kale, muddo ka badan hal sano ku soo adeegay/ shaqeeyay shirkadaha caanka ah ee ku shaqeeya ama adeegsada nidaamka xisaabaadka ee labo tibaaxlaha (double entry accounting) ama

ለ).ከታወቀ ዩኒቨርሲቲ በሂሳብ አያያዝ፣ በማኔጅመንት እና ኢኮኖሚክስ ባችለር ዲግሪ ኖሮት በታወቀ ድርጅት ወይም የመንግስት መስሪያ ቤት ውስጥ 6 ዓመትና በላይ በፋይናንስ፣ በሂሳብ አያያዝ፣ በኦዲተርነት፣ በግብር አሰባሰብና አወሳሰን የሥራ ልምድ ያለውና ከዚህ ውስጥ ቢያንስ ከ1 ዓመት በላይ ከዚያ በጥምር የሂሳብ አያያዝ /Double entry accounting/ በሚጠቀሙ የታወቁ ድርጅቶች የሰራ በተጨማሪ 2ቱን ዓመት በፋይናንስ/አካውንቲንግ/፣ በኦዲተር ሥራ፣ በባንክገንና በማይክሮ ፋይናንስ በኃላፊነት ደረጃ የሰራ፣ እንዲሁም በፕሮጀክት አካውንታንትና በኦራሰርነት የሰራ፣ ወይም

ሐ). ከታወቀ ዩኒቨርሲቲ በሂሳብ አያያዝ፣ ማናጅመንት እና ኢኮኖሚክስ ማስተርስ ወይም ከዚያ በላይ ዲግሪ ኖሮት የአካውንቲንግ ባችለር ዲግሪ በሚሰጡ በታወቁ ዩኒቨርሲቲዎች ውስጥ 3 ዓመታትና በላይ የሂሳብ አያያዝ ትምህርቶችን ያስተማረ እና በጥምር የሂሳብ አያያዝ /Double entry accounting/ በሚጠቀሙ በታወቁ ድርጅቶች ውስጥ ከ1 ዓመት በላይ የሂሳብ ሥራ የሰራ፣ ወይም

b) Any person who graduated from a recognized university with first degree in accounting, management or Economics who has six and above years of experience serving in departments of accountants, finance, audit, tax assessment and revenue collection in recognized public Enterprises or government Bureaus out of which one year served as accountants or as auditor in a recognized enterprises that uses double entry accounting system and for two years as a head of accounting, finance, auditing, bank and Micro finance institutions as well as an accountant officer of a project. or

c) Any person who graduated with master degree and above in accounting, management or Economics from a recognized university who has three years and above serving as instructor of accounting courses in a recognized university that provide bachelor degree of accounting educational programs and out of which for more than one year served as a recognized enterprises that uses double entry accounting system or

x). Qofkasta oo jaamacadaha tacliinta sare ee la aqoonsanyahay Xisaabadka, Maareeynta iyo Dhaqaalaha kaga qaalinjabyey shahaadada dhigriga labaad (master) ama heer ka sareeya haysta oo jaamacadaha ama kuliyaadaha la aqoonsan yahay ee bixiya waxbarashada heerka dhibloomaha ee cilmiga xisaabaadka ama xarumaha tababarada ee la aqoonsan yahay ee bixiya tababarada taxane ah oo ku taxaluqa cilmiga xisaabaadka muddo 4 sano iyo wax ka badan ku shaqeyay barenimo bixiya maddooyinka xisaabaadka kaasi oo sidoo kale muddo ka badan hal sano shirkadaha caanka ah ee ku shaqeyya ama adeegsada nidaamka xisaabaad ee labo tibaaxlaha ah (double entry accounting system) ku soo adeegay/ shaqeyay shaqada xisaabaadka ama maaliyadda; ama.

kh). Qofkasta oo jaamacad la aqoonsan yahay ka haysto ugu yaraan shahaadada dhigriiga kobaad ee Xisaabaadka, Maareeynta iyo Dhaqaalaha kaasi oo jaamacadaha la aqoonsan yahay ee bixiya waxbarashada Xisaabaadka heerka dhigriiga koobaad muddo 5 sano iyo wax ka badan kaga soo shaqeyay barenimo bixiya maddooyinka xisaabaadka sidoo kale muddo ka badan hal sano hay'adaha caanka ah ee ku shaqeyya ama adeegsada nidaamka xisaabaad ee labo tibaaxlaha ah (double entry accounting syetem) ku soo adeegay/ shaqeyay shaqada xisaabaadka ama maaliyadda; ama

መ). ከታወቀ ዩኒቨርሲቲ በሂሳብ አያያዝ፣ ማናጅመንት እና ኢኮኖሚክስ ማስተርስ ወይም ከዚያ በላይ ዲግሪ ኖሮት በአካውንቲንግ በዲፕሎማ በሚያስመርቁ በታወቁ ዩኒቨርሲቲዎች/ኮሌጆች/ ውስጥ ወይም ተከታታይነት ያለው የሂሳብ አያያዝ ትምህርት ሥልጠና በሚሰጡ በታወቁ የማሰልጠኛ ተቋማት ውስጥ 4 ዓመትና ከዚያ በላይ የአካውንቲንግ ኮርሶችን ያስተማረ እና በጥምር የሂሳብ አያያዝ /Double entry accounting/ በሚጠቀሙ በታወቁ ድርጅቶች ውስጥ ከ1 ዓመት በላይ በፋይናንስ ወይም በአካውንቲንግ ሥራ የሰራ፣ ወይም

ሠ). ከታወቀ ዩኒቨርሲቲ በሂሳብ አያያዝ፣ ማናጅመንት እና ኢኮኖሚክስ ባችለር ዲግሪ ኖሮት በአካውንቲንግ ባችለር ዲግሪ በሚሰጡ በታወቁ ዩኒቨርሲቲዎች ውስጥ 5 ዓመትና ከዚያ በላይ የሂሳብ አያያዝ ትምህርቶችን ያስተማረ እና በጥምር የሂሳብ አያያዝ /Double entry accounting/ በሚጠቀሙ በታወቁ ድርጅቶች ውስጥ ከ1 ዓመት በላይ በፋይናንስ/የሂሳብ አያያዝ ሥራ የሰራ፣ ወይም

d) Any person who graduated with master degree and above in accounting, management or Economics from a recognized university who has for four years and above served as instructor of accounting courses of education in recognized university or colleges that provide diploma educational programs in accounting or in recognized training institutions that provide consecutively as instructor of accounting courses as well as for one year served in a recognized enterprises that uses Double entry accounting system as accountant or as finance or

e) Any person has minimum of first degree and above in accounting, management or Economics from a recognized university who for five years and above served as instructor of accounting courses of education in recognized university that provide degree programs as well as for more than one year served in a recognized institutions that uses double entry accounting system as accountant or as finance or;

d). qofkasta oo jaamacad la aqoonsan yahay ka haysto ugu yaraan shahaadada dhigriiga kobaad ee Xisaabaadka, Maareyinta iyo Dhaqaalaha kaasi oo jaamacadaha ama kuliyadaha la aqoonsan yahay ee bixiya waxbarashada Xisaabaadka heerka dhibloomaha ama xarumaha tababarada oo si taxano ah u bixiyay tababarada xisaabaadka muddo 6 sano iyo wax ka badan kaga soo shaqeeyay barenimo bixiya cashirada maddooyinka xisaabaadka ee sidoo kale muddo ka badan hal sano xisaabiye ahaan kaga soo shaqeeyay hay'adaha caanka ah ee dalka ama deegaanka.

2. Aqoonyahanka xisaabaadka Darajada 2 ee la aqoonsan yahay

b). Qofkasta oo waxbarashada xisaabaadka ku haysta dhigriiga koobaad islamarkaana muddo 4 sano iyo wax ka badan waayo aragnimo ku haysta shaqooyinka maaliyada, xisaabaadka, hantidhawrka, xadeynta iyo ururinta dakhliga ama uruurinta gashiga daymaha; ama

t). Qofkasta oo ka hor sanadkii 1995 TI kulliyada la aqoonsan yahay ama laga bilaabo 1995 TI 10+3 kuliyadda farsamada kaga qaalinjabiyay shahaadada dhibloomaha ee Xisaabaadka islamarkaana leh waayo aragnimo dhan muddo 6 sano ah iyo wax ka badan oo u ka soo shaqeeyay shaqooyinka maaliyada, xisaabaadka, hantidhawrka, xadeynta iyo ururinta dakhliga ama uruurinta gashiga daymaha; ama

ረ). ከታወቀ የኒቨርስቲ በሂሳብ አያያዝ፣ ማኔጅመንት እና ኢኮኖሚክስ ባችለር ዲግሪ ኖሮት በአካውንቲንግ በዲፕሎማ በሚያስመርቁ በታወቁ የኒቨርስቲ ተምህርቶች/ወስጥ ወይም ተከታታይነት ያለው የሂሳብ አያያዝ ትምህርቶችን ሥልጠና በሚሰጡ በታወቁ የማሰልጠኛ ተቋማት ወስጥ 6 ዓመታትና ከዚያ በላይ የሂሳብ ትምህርቶችን ያስተማረ እና በታወቁ ድርጅቶች ወስጥ ከ1 ዓመት በላይ የሂሳብ ሥራ የሰራ።

2. የተፈቀደለት ሂሳብ አዋቂ ደረጃ 2

ሀ). በሂሳብ አያያዝ ትምህርቶች የመጀመሪያ ዲግሪ ኖሮት 4 ዓመትና ከዚያ በላይ በፋይናንስ፣ በሂሳብ አያያዝ፣ በኢ-ዲፕሎማ፣ በግብር አሰባሰብና አወሳሰን፣ በግብአት ብድር አሰባሰብ የሥራ ልምድ ያለው ወይም

ለ). ከ1995 ዓ/ም በፊት ከታወቀ ኮሌጅ ወይም ከ1995 ዓ/ም ጀምሮ በ10+3 ደረጃ ኮቴክኒክና ሙያ ት/ቤት በአካውንቲንግ ዲፕሎማ ያለውና በፋይናንስ፣ በሂሳብ አያያዝ፣ በኢ-ዲፕሎማ፣ በግብር አሰባሰብና አወሳሰን፣ በግብአት ብድር አሰባሰብ ቢያንስ 6 ዓመትና በላይ የሰራ ወይም

f) Any person who has minimum of first degree and above in accounting, management or Economics from a recognized university who for six years and above served as instructor of accounting courses of education in recognized university or colleges that provide diploma program or as instructor of accounting education in training institutions that consecutively provide accounting courses as well as for more than one year served in a recognized institutions at country or state level as accountant or as finance or

2. Category Two of An Authorized Accountants

a) Any person who has minimum of first degree in accounting education, from a recognized university who has four years and above experience in finance, accountants, audit, tax assessment and revenue collection works or as collection of loan resources/inputs or .

b) Any person who before 1995 .E. C graduated from recognized colleges in diploma in accounting or starting from 1995 graduated in 10+3 program of technical and vocational training college in diploma of accounting education who has six years' experience and above in finance, accountants, audit, tax assessment and revenue collection works or as collection of loan resources/inputs or.

j). Qofkasta oo laga bilaabo sanadkii 1995 kulliyadaha tababarka xirfadaha ee barnaamijka waxbarasho ee 10+2 iyo 10+1 ku qaatay/ kaga qaalinjabiya shahaadada heerka sartafileetka (certificate) level oo hay'adaha caanka ah ama xafiis dawladdeed muddo 7 sano iyo 8 sano iyo wax ka badan sida ay u kala horeeyan kaga soo shaqeeyay shaqooyinka maaliyada, xisaabaadka, hantidhawrka, xadeynta iyo uruurinta dakhliga ama uruurinta gashiga daymaha; ama

x). Qofkasta oo cilmiyada waxbarashada kala duwan ku haysta shahaadada heerka dhiiriga koobaad oo qaatay maadada loo yaqaano "Mabaadi'da Xisaabaadka" (**Principles of accounting**) oo muddo 6 sano ah iyo wax ka badan shirkadaha caanka ah ama xafiis dawladdeed kaga soo shaqeeyay shaqooyinka maaliyada, xisaabaadka, hantidhawrka, xadeynta iyo uruurinta dakhliga ama uruurinta gashiga daymaha islamarkaana in ka badan labo sano oo ka mid ah muddadaas shirkadaha caanka ah ee ku shaqeeya ama adeegsada nidaamka xisaabaad ee labo tibatxalaha ah (**double entry accounting system**) ka soo shaqeeyay, laba sano (2) oo kalena heer masuul kaga soo shaqeeyey shaqooyinka maaliyada, xisaabaadka, hantidhawrka, xadeynta iyo uruurinta dakhliga ama uruurinta gashiga daymaha sidoo kale xisaabiye mashruuc iyo sargaal xisaabaad soo noqday; ama

dh). h1995 q/900 ጀምሮ በ10+2 እና በ10+1 ደረጃ ከቴክኒክና ሙያ ት/ቤት በሰርተፍኬት ተመርቆ በፋይናንስ፣ በሂሳብ አያያዝ፣ በኦዲተርነት፣ በግብር አሰባሰብና አወሳሰን፣ በግብአት ብድር አሰባሰብ ከታወቀ ድርጅት ወይም መስሪያ ቤት 7 እና 8 ዓመትና ከዚያ በላይ እንዳየቅደም ተከተላቸው የሥራ ልምድ ያለው፣ ወይም

መ). በማንኛውም የትምህርት መስክ የባችለር ዲግሪ ኖርት (principle of accounting) የወሰደና በታወቀ ድርጅት ወይም የመንግስት መስሪያ ቤት ውስጥ 6 ዓመትና ከዚያ በላይ በፋይናንስ፣ በሂሳብ አያያዝ፣ በኦዲተርነት፣ በግብር አሰባሰብና አወሳሰን፣ በግብአት ብድር አሰባሰብ ልምድ ያለው ከዚህ ውስጥ ቢያንስ ከ2 ዓመት ከዚያ በላይ በጥምር የሂሳብ አያያዝ በሚጠቀሙ የታወቁ ድርጅቶች የሰራ በተጨማሪም 2ቱን ዓመት በፋይናንስ፣ በሂሳብ አያያዝ፣ በኦዲተርነት፣ በግብር አሰባሰብና አወሳሰን፣ በግብአት ብድር አሰባሰብ ኃላፊነት እንዲሁም በፕሮጀክት አካውንታንት እና በሂሳብ ኦፊሰርነት የሥራ፣ ወይም

c) Any person who starting from 1995 .E.C graduated with certificate from technical and vocational training colleges that provide 10+2 and 10+1 training program in accounting who served for seven and eight years and above with a responsibility of finance, accountants, audit, tax assessment and revenue collection or as collection of loan resources/inputs in recognized institutions or government offices or.

d) Have a First degree in different fields of education from a recognized university, has taken Principles of accounting course who for six years and above served with a responsibility of finance, accountants, audit, tax assessment and revenue collection or as collection or loan resources/inputs expert in recognized institutions or government offices as well as two years and above which should be worked in recognized enterprises that use double entry accounting system) in which two years in a position of in the capacity as head finance, accountants, audit, tax assessment and revenue collection or as collection of loan resources/inputs or project accountant officer or finance officer, or.

kh). Qofkasta oo bartay cilmiyada waxbarashada ee kala duwan kuna qaatay shahaadada heerka dhibloome kulliyadeed kaasi oo bartay maadada loo yaqaano “Mabaadi’da Xisaabaadka” (principle of accounting) islamarkaana leh 8 sano iyo wax ka badan oo waayo-araagnimo shaqo oo la xidhiidha shaqooyinka maaliyada, xisaabaadka, hantidhawrka, xadeynta iyo uruurinta dakhliga ama uruurinta gashiga daymaha kaasi oo ugu yaraan 3 sano iyo ka badan oo ka mid ah ka soo shaqeeyay shirkadaha caanka ah ee ku shaqeeya ama adeegsada nidaamka xisaabaad ee labo tibaaxlaha ah (double entry accounting system), isla markaasina muddo 5 sano ah kaga soo shaqeeyay heer masuuliyadeed shaqooyinka dhanka maamulka maaliyada, xisaabaadka, hantidhawrka, xadeynta iyo uruurinta dakhliga ama uruurinta gashiga daymaha sidoo kale soo noqday xisaabiye mashruuc iyo sargaal xisaabaad; ama

d). Qofkasta oo jaamacadaha taclinta sare ee la aqoonsanyahay cilmiga Xisaabaadka kaga qaalinjabiyay shahaadada dhiigriga labaad (master) ama heer ka sareeya oo jaamacadaha ama kuuliyadaha la aqoonsan yahay ee bixiya waxbarashada heer dhiigri ee cilmiga xisaabaadka ugu yaraan muddo 2 sano iyo wax ka badan ka ahaa bare bixiya maddooyinka xisaabaadka sidoo kale muddo ka badan hal sano ah hay’adaha caanka ah ee ku shaqeeya ama adeegsada nidaamka xisaabaad ee labo tibaaxlaha ah (double entry accounting system) ku soo adeegay/ shaqeeyay shaqada xisaabaadka; ama.

ሠ). በማንኛውም የትምህርት መስክ የኮሌጅ ዲፕሎማ ያለውና (principle of accounting) የወሰደና 8 ዓመትና ከዚያ በላይ በፋይናንስ፣ በሂሳብ አያያዝ፣ በኢንቨስትመንት፣ በግብር አሰባሰብና አወሳሰን፣ በግብአት ብድር አሰባሰብ የሥራ ልምድ ያለውና ከዚህ ውስጥ ቢያንስ ከ3 ዓመት ከዚያ በላይ በጥምር የሂሳብ አያያዝ (double entry accounting) በሚጠቀሙ የታወቁ ድርጅቶች የሰራ እንዲሁም 2 ዓመት በብድር አሰባሰብ በኃላፊነት እንዲሁም በፕሮጀክት አካውንታንት እና በሂሳብ ኤሌሌንት የሠራ፣ ወይም

ረ). ከታወቀ የኒቨርስቲ በሂሳብ አያያዝ ማስተርስ ወይም ከዚያ በላይ ዲግሪ ኖሮት በአካውንቲንግ ባችለር ዲግሪ በሚሰጡ በታወቁ የኒቨርሲቲ በሂሳብ አያያዝ ማስተርስ ወይም ከዚያ በላይ ዲግሪ ኖሮት የአካውንቲንግ ባችለር ዲግሪ በሚሰጡ በታወቁ የኒቨርሲቲዎች ውስጥ 3 ዓመታትና ከዚያ በላይ የሂሳብ ትምህርቶችን ያስተማረ እና በጥምር የሂሳብ አያያዝ /Double entry accounting/ በሚጠቀሙ በታወቁ ድርጅቶች ውስጥ ከ1 ዓመት በላይ የሂሳብ ሥራ የሰራ፣ ወይም

e) Have a diploma in different fields of education from a recognized college, has taken Principles of accounting course who has eight years of experience and above in fields of finance, accountants, audit, tax assessment and revenue collection or as collection or loan resources/inputs expert in recognized institutions or government offices as well as for three years and above which should be worked in recognized enterprises that use double entry accounting system in which five years served in a capacity of responsibility as head of finance, accountants, auditing, tax assessment and revenue collection or as collection of loan resources/inputs or project accountant or finance officer, or.

f) Any person who has graduated from a recognized university with master degree and above in accounting field who for two years and above served as instructor of accounting courses of education in recognized university or college that provide degree programs as well as who for more than one year served in a recognized institutions that uses Double entry accounting system as accountants or;

r). qofkasta oo jaamacadaha taclinta sare ee la aqoonsanyahay cilmiga nidaamka maamulka xisaabaadka kaga qaalin jabiyay shahaadada dhiigriga labaad (master) iyo heer ka sareeya oo jaamacadaha ama kuuliyadaha la aqoonsan yahay ee bixiya waxbarashada heerka dhibloomaha ee xisaabaadka ama xaruumaha tababarada ee la aqoonsan yahay ee si joogto ah u bixiya tababarada dhanka xisaabaadka ugu yaraan muddo 3 sano iyo wax ka badan ka ahaa bare bixiya maddooyinka xisaabaadka sidoo kale muddo ka badan hal sano hay'adaha caanka ah ee ku shaqeeya ama adeegsada nidaamka xisaabaad ee labo tibaaxlaha ah (**double entry accounting system**) ka soo ahaa / shaqeeyay shaqada xisaabaadka ama Maaliyadda; ama.

s). qofkasta oo jaamacadaha taclinta sare ee la aqoonsanyahay cilmiga nidaamka maamulka xisaabaadka kaga qaalinjabiyay shahaadada heerka dhiigriga koobaad kaasi oo jaamacadaha la aqoonsan yahay ee bixiya waxbarashada heerka dhiiriga koobaad ee cilmiga xisaabaadka ugu yaraan muddo 3 sano iyo wax ka badan ka ahaa bare bixiya maddooyinka xisaabaadka, sidoo kale muddo ka badan hal sano ka shaqeeyay shaqada xisaabaadka ama maaliyadda ee hay'adaha caanka ah ee ku shaqeeya ama adeegsada nidaamka xisaabaad ee labo tibaaxlaha ah (double entry accounting system); ama.

ሰ). ከታወቀ ዩኒቨርሲቲ በሂሳብ አያያዝ፣ ማስተርስ ወይም ከዚያ በላይ ዲግሪ ኖሮት በአካውንቲንግ በዲፕሎማ በሚያስመርቁ በታወቁ ዩኒቨርሲቲዎች/ ኮሌጆች/ ውስጥ ወይም ተከታታይነት ያለው የሂሳብ አያያዝ ትምህርት ሥልጠና በሚሰጡ በታወቁ የማሰልጠኛ ተቋማት ውስጥ 3 ዓመትና ከዚያ በላይ የአካውንቲንግ ኮርሶችን ያስተማረ እና በጥምር የሂሳብ አያያዝ በሚጠቀሙ በታወቁ ድርጅቶች ውስጥ ከ1 ዓመት በላይ በፋይናንስ አካውንቲንግ ሥራ የሰራ፣ ወይም

ሸ). ከታወቀ ዩኒቨርሲቲ በሂሳብ አያያዝ የባችለር ዲግሪ ኖሮት የአካውንቲንግ ባችለር ዲግሪ በሚሰጡ በታወቁ ዩኒቨርሲቲዎች ውስጥ 3 ዓመትና ከዚያ በላይ የሂሳብ አያያዝ ትምህርቶችን ያስተማረ በጥምር የሂሳብ አያያዝ / Double entry accounting/ በሚጠቀሙ በታወቁ ድርጅቶች ውስጥ ከ1 ዓመት በላይ በፋይናንስ/ ሂሳብ አያያዝ ከ1 ዓመት በላይ የሰራ፣ ወይም

g) Any person who has graduated from a recognized university with master degree and above in accounting and administration field who for three years and above served as instructor of accounting courses of education in recognized university or college that provide diploma programs or in training institutions that consecutively provide accounting courses as well as who for more than one year served in a recognized institutions that uses Double entry accounting system with responsibility as accountants or finance or;

h) Any person who has graduated from a recognized university with first degree and above in accounting and administration field who for three years and above served as instructor of accounting courses of education in recognized university that provide degree programs in accounting education as well as who for more than one year served in a recognized institutions that uses Double entry accounting system with responsibility as accountants or finance or;

sh). Qofkasta oo jaamacadaha taclinta sare ee la aqoonsan yahay cilmiga xisaabaadka kaga qaalinjabiyay shahaadada heerka dhiigriga koobaad oo jaamacadaha iyo kulliyadaha la aqoonsan yahay ee bixiya waxbarashada heerka dhibloomaha dhanka cilmiga xisaabaadka ama xaruumaha tababarada ee la aqoonsan yahay ee si joogto ah u bixiya tababarada dhanka cilmiga xisaabaadka ugu yaraan muddo 4 sano ah iyo wax ka badan ka ahaa bare bixiya maddooyinka xisaabaadka, sidoo kale muddo ka badan hal sano ka shaqeeyay shaqada xisaabaadka ee hay'adaha caanka ah ee ku shaqeeya ama adeegsada nidaamka xisaabaad ee labo tibaaxlaha ah (double entry accounting system).

3. shuruudaha kale ee looga baahan yahay in la noqdo heer kasta oo aqoonka yahan xisaabaadka la aqoonsan yahay ah

Si loo noqdo aqoonka yahan xisaabaadka ee la qoonsan yahay shuruudaha sare lagu soo sheegay waxaa kale oo u dheer oo looga baahan yahay kuwan hoose:-

1. waa in ayna maxkamadii ka xayuubin xaqa u leeyahay;
2. waa inu leeyahay kuna sifoobay akhlaaq iyo asluub suuban;
3. waa inu xafiisyada uu ka soo shaqeeyay ka keeno warqada qeexaysa waayo-aragnimadiisa iyo kartidiisa shaqo;
4. Waa inu yahay mid aan lagu soo roogin xayiraad lagaga joojinayo inu Deegaanka ka qabto shaqada xisaabaadka.

8. Habka loo xisaabiyo waayo-aragnimada shaqo

1. Xirfadlaha waayo-araagnimo shaqo ku helay kadib marku dhamaystay una qaatay shahaadada waxbarashada dhibloomaha kulliyadeed haddu cadaynta kartida xirfadeed soo codsado marku dhamaysto waxbarashada shahaadada heerka dhiigriga koobaad waayo-araagnimadii shaqo ee hore ee u ku mutaystay shaqada shahaadada dhibloomaha toos ayaa loogu tixgalin oo loogu xisaabin.

ቀ). ከታወቀ የኒቨርስቲ በሂሳብ አያያዝ የባችለር ዲግሪ ኖሮት የአካውንቲንግ በዲፕሎማ በሚያስመርቁ በታወቁ የኒቨርሲቲ/ኮሌጆች ውስጥ ወይም ተከታታይነት ያለው የሂሳብ አያያዝ ትምህርቶችን ሥልጠና በሚሰጡ በታወቁ የማሰልጠኛ ተቋማት ውስጥ 4 ዓመታትና ከዚያ በላይ የሂሳብ አያያዝ ትምህርቶችን ያስተማረ እና በታወቁ ድርጅቶች ውስጥ ከ1 ዓመት በላይ የሂሳብ ሥራ የሰራ።

3. በየትኛውም ደረጃ የተፈቀደለት የሂሳብ አዋቂ መሟላት ያለበት ሌሎች ሁኔታዎች

የተፈቀደለት የሂሳብ አዋቂ ለመሆን ከላይ ከተጠቀሱት በተጨማሪ የሚከተሉትን መሟላት ይኖርበታል:-

1. በፍርድ ቤት መብቱ ያልተገፈፈ፤
2. መልካም ሥነ ምግባር ያለው፤
3. የሥራ ልምዱንና ብቃቱን የሚገልጽ ደብዳቤ ከሰራዊቸው መስሪያ ቤቶች የሚያቀርብ፤
4. በክልሉ ውስጥ የሂሳብ ሥራ እንዳይሰራ ያልታገደ መሆን አለበት።

8. የሥራ ልምድ ስሌት አያያዝ

1. ከኮሌጆች ዲፕሎማ በኋላ የሥራ ልምድ ያለው ባለሙያ የመጀመሪያ ዲግሪ ካገኘ በኋላ የሙያ ብቃት ማረጋገጫ ሲጠይቅ ቀድሞ ሥራ ልምዱ በቀጥታ ይያዛል።

i) Any person who has graduated from a recognized university with first degree in accounting field of education who for four years and above served as instructor of accounting courses of education in recognized university or college that provide diploma programs or in training institutions that consecutively provide accounting courses as well as who for more than one year served in a recognized institutions that uses Double entry accounting system with responsibility as accountants or finance or;

3. Other Requirement for all category of Authorized Accountants

In addition to the qualificational requirements stated in the previous Article, an authorized accountant shall:-

1. be a person of good moral standing who has not been deprived of his rights by a court of law; and
2. have professional integrity;
3. should bring from his former employer a recommendation letter stating his work experience and professional integrity;
4. Has had his license to practice in the Region as authorized accountant not suspended or cancelled.

8. Manner of Computing of work experience

1. The applicant of certificate of competence who has work experience acquired after graduated with college diploma program but request the certificate of competence after obtaining a first degree, thus the previous work experience obtained during under diploma shall be fully considered and take into accounts.

2. xirfadlaha waayo-araagnimo shaqo ku helay mudadii ka dambeesay marku dhamaystay waxbarashada dugsiga 12aad kadibna sameeyay aqoon-koroodhsi heerkiisa waxbarasho haddu soo codsado cadaynta xaqiijinta kartida xirfadeed; ama
3. Haddu ay tahay marku dhamaystay waxbarashada heerka dhibloomaha kulliyadeed ama dhibloomaha waxbarashada farsamada iyo xirfadaha ee barnaamijka 10+3 kadib waayo-araagnimadiisa hore waxaa loo xisaabin iyadoo loogu dhufaanayo 0.5.
4. Haddii cadaynta xaqiijinta kartida xirfadeed u soo codsado kadib marku dhamaystay ee u qaatay shahaadada heerka dhiigiga koobaad waayo-araagnimadiisa shaqo ee hore waxaa loo xisaabin oo loogu dhuufan 0.5.
5. Qofkasta oo cadayn ahaan u keensada shahaadada heerka dhiigriga koobaad lakiin leh waayo-araagnimo uu ku helay shaqo oo qabtay intuu heerka dhibloomaha haystay waxaa looga baahan yahay inuu keeno shahaadada dhibloomaha ee uu ku helay khibraada shaqo.
6. Hantidhawraha madaxbanaan ama aqoonyahanka xisaabaad ee la aqoonsanyahay haddii ay soo dhaweestaan codsi ay ku doonayan in loo dalaacsiiyo heerka daraajo ee ka sareeysa heerka loo fasaxay mudada ay ku soo adeegeen daraajada labaad/2/ ee hore loo siiyay waxaa loo xisaabin mudada shaqo ee ay ku shaqeyeen. Taasina waxay surtoobi marka la ogaado islamarkaana warbixinta ay diyaariyeen laga yaaqiinsado in sanadkiiba ay xirfada hantidhawr iyo xisaabaad kaga shaqeyeen ugu yaraan hal xafiis/shirkad.

2. 12th ክፍል ካጠናቀቀ በኋላ የሥራ ልምድ ያለው ባለሙያ የትምህርት ዝግጅቱን ካሻሻለ በኋላ የሙያ ብቃት ማረጋገጫ ሲጠይቅ፤
3. የኮሌጅ ዲፕሎማ ወይም 10+3 ቴክኒክና ሙያ ዲፕሎማ ካገኘ በኋላ ከሆነ ቀድሞው ሥራ ልምድ በ0.5 ተባዘቶ ይያዛል፤
4. የመጀመሪያ ዲግሪ ካገኘ በኋላ ከሆነ ቀድሞ የሥራ ልምድ በ0.5 ተባዘቶ ይያዛል፤
5. የዲግሪ ሰርተፍኬት ለሚያቀርቡና በዲፕሎማ ያገለገሉበት ልምድ ያላቸው ከሆነ የዲፕሎማውን ማስረጃ ማቅረብ ያስፈልጋል፤
6. አንድ የተፈቀደለት አዲተርና የሂሳብ አዋቂ ከአንድ ደረጃ ወደ ከፍተኛ ደረጃ ፍቃዱን ለማሳደግ ጥያቄ በሚቀርብበት ወቅት በዝቅተኛ ደረጃ (2) የሰራተኛው የሥራ ዘመናት እንደአገልግሎት ዘመን ይቆጠሩለታል። ይህም ተግባራዊ የሚሆነው በየዓመቱ በያንስ የአንድ መስሪያ ቤት የኦዲትና ሂሳብ ሙያ መስራቱን በተዘጋጀ ሪፖርቶች ማረጋገጥ ሲቻልና የዘመኑን ግብር መክፈሉ ሲታወቅ ነው።

2. The applicant of certificate of competence who has work experience acquired after completed grade 12 education but graduated with college diploma program but request the certificate of competence after upgrading his level of education. or
3. if the certificate of competence is requested, After obtaining a college diploma or 10 + 3 technical and vocational diploma, previous work experience will be multiplied by 0.5;
4. if the certificate of competence is requested After earning a bachelor's degree, previous work experience will be multiplied by 0.5;
5. who so ever submitted certificate of bachelor's degree first degree as credential but have experience in a diploma, should be required to provide the diploma certificate under which he/she has acquired the experience;
6. At the request of an authorized auditor and accountant to change the category two of his certificate of competence to grade one or category one of certificate of competence the term of service provide under the initial grade of certificate of competence shall be considered into account. This is done when confirmed from their annual performance report that shows annual audited or accounted at least one company or institution

<p style="text-align: center;"><u>Qaybta Afraad</u> <u>Hanaanka Xayirada, Burinta Iyo</u> <u>Cusboonaysiinta Cadaynta Shatiga</u> <u>adeega</u></p> <p>9. <u>Siyaabaha Lagu Xayiro Cadaynta</u> <u>Shatiga adeega</u></p> <p>Arrimaha hoos ku cad waxay ka mid yihiin waxyaabaha lagu mutaysto xayiraada Aqoonsiga xirfadeed ee la bixiyay:-</p> <ol style="list-style-type: none"> 1. Markasta oo u ku kaco ficilo iyo hab dhaqan ka baxsan mabadiida hab dhaqanka anshax ee heer calaami iyo qaranba lagu midaysan yahay ee lagu dhaqmo; 2. Iyadoo lagu xisaabtamay inu buuxiyey shuruudaha halbeegyada xirfadeed hase yeeshe xafiiska hantidhawrka guud ee deegaanku marku liisaanka siiyay kadib u xaqiijiyey in aanu buuxin halbeegyada xirfadeed ee loogu ogolaaday; 3. Marka cadaymo dhamaystiraan lagu xaqiijiyo inu ku sifoobay hab dhaqan ka baxsan anshaxa xirfadeed ee shaqadani u yaala; 4. Marka la xaqiijiyo isagoo hantidhawr ahaan heer hayad ahaaneed isku diwaangeliyey inaanu haysan raasamaal ama uu shaqaalaystay xirfadleyaal aan lahayn heerka aqooneed ee looga baahnaa; 5. Marka maxkamad awood u lihi ay ku hesho kuna xukunto khiyaamo/wax isdabamaarin ama amaano lunsii; 6. Haddii la helo cadaymo dhamaystiraan oo muujinaya inu ku kacay ama isku daayey inu dhokumeentiyada shakhsiga, shirkada ama xafiiska u hantidhawrayo u qaab ka baxsan raabitaanka ama amar maxkamadeed la'aanteed u uga fa'iidaysto una adeegsado dano gaara oo shakhsi; 	<p style="text-align: center;"><u>ክፍል አራት</u> <u>ስለምስክር ወረቀት እገዳ፣ ስረዛና</u> <u>እድሳት</u></p> <p>9. <u>የምስክር ወረቀት የሚታገድባቸው</u> <u>ሁኔታዎች</u></p> <p>የሚከተሉት የተሰጠ የምስክር ወረቀት የሚታገድባቸው ሁኔታዎች ናቸው፡-</p> <ol style="list-style-type: none"> 1. በአለም አቀፍና በሀገር ደረጃ ተቀባይነት ያገኙና ከሚከበሩ የሙያ ስነ-ምግባርና መርሆዎች ውጪ ፈጽሞ ሲገኝ፣ 2. ያሚላል ተብሎ ፍቃድ ከተሰጠው በኋላ በሶማሌ ክልል መንግስት ዋና ኦዲተር መስሪያ ቤት ተቀባይነት ያገኙትን የሙያ ደረጃ መለኪያዎች አለሚሟላቱ ሲረጋገጥ፣ 3. ሙያው ሚጠይቀው የሙያ ሥነ-ምግባር ውጪ ፈጽሞ መገኘቱ በበቂ ማስረጃ ሲረጋገጥ፣ 4. ኦዲትን በተመለከተ በተቋም ደረጃ የተቋቋመ ከሆነ በሥራ ያዋለው ካፒታል በቂ አለመሆኑን ወይም ስለሙያው በቂ እውቀት የሌላቸው ባለሙያዎችን ቀጥሮ ማሰራቱ ሲረጋገጥ፣ 5. አግባብ ባለው ፍርድ ቤት በማጭበርበር ወይም እምነት በማጉደል ሲፈረድበት፣ 6. የኦዲት ተደራጊውን ግለሰብ/ድርጅት/ መስሪያ ቤት ሰነዶች ከኦዲት ተደራጊው ወይም ከፍርድ ቤት ትእዛዝ ውጭ ለግል ጥቅሙ ለማዋል እንደሞከረ በበቂ ማስረጃ ሲረጋገጥ፣ 	<p style="text-align: center;"><u>PART FOUR</u> <u>PROCEDURE FOR RENEWAL,</u> <u>SUSPENSION AND</u> <u>CANCELLATION OF CERTIFICATS</u> <u>OF COMPETENCE</u></p> <p>9. <u>Conditions for the Suspension or</u> <u>Cancellation of Certificates of</u> <u>Competence</u></p> <p>Any Certificate of competence of any authorized auditor or authorized accountant shall be suspended or cancelled, upon the consent of the Auditor General, under any one of the following conditions:-</p> <ol style="list-style-type: none"> 1. It has been found that the internationally accepted and recognized code of professional ethics and rules has been violated; 2. Expected to fulfil after the certificate has been issued that the professional level requirements accepted by the office of Auditor General has been proved unfulfilled; 3. Where the Committee ascertains that he has failed to apply professional standards; 4. Where the committee ascertains that the authorized auditor is incapable of hiring competent audit staff due to failure to have sufficient capital or any other reason; 5. When convicted by a court for reasons of fraud or dishonest practices; 6. Where there is sufficient Evidence that he has tried to use the documents of the auditee for personal gain without the consent of the auditee or order of the court.
---	---	--

7. Haddii u ku guuldaraysto inu shatiga fasaxa ee la siiyay u ku cusbooneysiisto mudada loo cayimay ee (1^{da} Hamle - 30^{ka} Maskaram);

8. Marka dhakhtarku cadeeyo inu qabo xanuun dhanka maskaxda ah;

9. Marka la xaqiijiyo inu bedelay ciiwaankiisa/meesha laga helo oo aanu muddo 6 (lix) bilood gudahood ah ku soo sheegin;

10. Marka xafiisku macaamiisha ama cidkale oo saddexaad ka helo cabashooyin caddaymo ku salaysan oo uu ku qanco inay saxan yihiin;

11. Haddii u ku guuldaraysto inu warbixinaha hantidhawr iyo xisaabeed ee u si taxane ah u fuliyay/qabtay aanu u guddbin/wargelin cidida ay khuseeyso;

12. Marka la ogaado inay jiraan xalaado xafiiska hantidhawrka guud u arko inay yihiin kuwo lagu mutaysan karo ama sabaabi kara xayiraada shatiga fasaxa shaqo;

Haddii guddiga xafiiska hantidhawrka guud aasaasay ee hoos timaada ee u qaabilsan arrimahani ay xaqiijiyaan jiritaanka in lagu kacay mid ka mid ah arrimaha sare lagu soo sheegay, xafiisku wuxuu awood u leeyahay inu shatiga fasaxa shaqo u muddo aan ka badneyn sadeex sano shaqada ka xayiro.

10. Siyaabaha xayiraada lagu qaadi karo

Xirfadlayaasha dhamaystay mudadii xayiraada ee Guddigu go'aankooda ku xaqiijiyaan in mudadii xayiraadu dhamaatay oo ay qaladkoodii ka qoomameeyeen iskana saxeen, sida cosade cusub oo kale ayay intay shuruudaha u soo buuxiyan shatiga fasaxa shaqada loo siinaya.

7. የምስክር ወረቀቱን በማሳደሻ የጊዜ ገደብ ውስጥ (ከሐምሌ 1- መስከረም 30) ሳያሳድስ ከቀረ፤

8. አእምሮው ትክክል አለመሆኑ በሐኪም ሲረጋገጥ፤

9. አድራሻ ለውጦ እስከ 6 ወር ሳያሳውቅ ሲረጋገጥ፤

10. ከደንበኞች ወይም ከጓደኛ ወገን በመረጃ የተደገፉ ቅሬታዎች ሲቀርቡና ቅሬታዎቹ አግባብ ያላቸው መሆናቸው በመስሪ ቤቱ ሲረጋገጥ፤

11. በተከታታይ የሰራበትን የሂሳብና የኦዲት ሪፖርት ለሚመለከታቸው አካላት ካላቀረበ፤

12. ዋና ኦዲተር መስሪያ ቤት የምስክር ወረቀት የሚያሳግዱ ሁኔታዎች ናቸው የሚላቸው ሌሎች ሁኔታዎች ተፈጥረው ሲገኙ።

ከላይ ከተጠቀሱት ጥፋቶች አንዱ መፈፀሙን በሶማሌ ክልል መንግሥት ዋና ኦዲተር መስሪያ ቤት በበላይነት በተቋቋመው ኮሚቴ ከተረጋገጠ ዋና ኦዲተር መስሪያ ቤት የምስክር ወረቀቱን ከ3 ዓመታት ላልበለጠ ጊዜ የማገድ ስልጣን አለው።

10. እገዳው የሚነሳበት ሁኔታ

የእገዳውን ጊዜ የጨረሱ ባለሙያዎች በኮሚቴው ውሳኔ መሠረት እገዳውን ማጠናቀቃቸውና ከጥፋታቸው ተፀዕተው ለሙያው ብቁ መሆናቸው ሲረጋገጥ እንደ አዲስ አመልካች መስፈርቱን አሟልተው የምስክር ወረቀቱ ይሰጣቸዋል።

7. where failed to renew The Certificate of Competence within the Time Limitation shall for renewal, from Hamle 1 to Meskerm 30;

8. When he is found not fit for work as established by a medical doctor due to mental disorder;

9. Where he fails to notify any change of his office address within six months;

10. Where the office ascertains that there have been complaints supported by sufficient evidence against him by clients or third parties, and

11. Where fails to declare or submit regularly to the concerned parties reports of auditing and accounting he/she performed ;

12. Other conditions as has been set by the Office of the Auditor General for the suspension of Certificate of Competence has been found committed.

One of the reasons enumerated under sub-article (1) of this Article may be sufficient to suspend the Certificate of Competence for a period of not more than three years in accordance with the recommendation of the disciplinary committee established as per the Code of Ethics issued by the Office of the Auditor General.

10. Reinstatement of a Suspended Certificate of Competence

The professionals who have served the suspension period and in accordance with the decision it has been ascertained that they have completed their term of suspension, they may apply for reinstatement of the Certificate of Competence as a new applicant.

11. Siyaabaha lagu buriyo shatiga fasaxa shaqo

Qofkasta oo hadda ka hor loo aqoonsaday hantidhawre madaxbanaan ama xisaabaad la aqoonsan yahay haddii la xaqiijiyo inu ku talaabsaday/kacay mid ka mid ficilada iyo xadgudubyada hoos ku cad waxaa lagala noqon ama laga burin shatiga fasaxa ee la siiyay.

1. Haddii la ogaado inu xirfadlihi la siiyay shatiga fasaxa shaqo u geeriyooday/dhintay.
2. Haddii qoraal lagu waydiiyo inu soo sheego ciwaanka laga helo oo u muddo sanad gudaheed ku soo cadeeyn waayo ama ku guuldaraysto;
3. Haddii muddo ilaa sadeex bilood ah dib ula dhaco oo u ku cusbooneysiin waayo shatiga fasaxa shaqo;
4. Haddii la ogaado in shatiga fasaxa xirfadeed lagu helay cadaymo been abuur ah oo u keensaday awgeed ama khiyaamo;
5. Haddii la ogaado lana cadeeyo inu qaab ka baxsan heerka iyo nooca xirfadeed ee loo siiyay liisaanka xirfadeed ku shaqaynayey ka sokoow in shatiga fasaxa shaqo ee la siiyay laga noqdo oo la buriyo waxaa u dheer lagula xisaabtami sharciga;
6. Marka lagu qanco in waxyaabaha sabaabay xayiraada shatiga shaqo ay yihiin kuwo culus islamarkaana hantidhawraha loo fasaxay xirfadu ama aqoonyahan xisaabaad ee la aqoonsaday aanay iska sixi karin;
7. Haddii shatiga fasaxa xirfadeed iyo liisaanka ganacsiga ee loo siiyay inu si shakhsiyan ah ugu shaqaysto shaqada hantidhawrka u ku wareejiyo oo u siiyo cid kale oo sadeexaad;

11. የምስክር ወረቀት የሚሰረዝበት ሁኔታ

ማኛውም የተፈቀደለት ኦዲተር ወይም የሂሳብ አዋቂ ቀጥለው ከቀረቡት ጥፋቶች መካከል አንዱን መፈፀማቸው በበቂ ማስረጃ ሲረጋገጥ የተሰጠው የምስክር ወረቀት ሊሰረዝ ይችላል።

1. የሙያ ብቃት ማረጋገጫ የተሰጠው ባለሙያ ከዚህ አለም በሞት ሲለይ፤
2. አድራሻውን እንዲያሳውቅ በደብዳቤ ተጠይቆ እስከ አንድ ዓመት ድረስ ሳያሳውቅ ከቀረ፤
3. የምስክር ወረቀት ሳያሳድስ ከ3 ወር በላይ ሲዘገይ፤
4. የምስክር ወረቀቱ የተገኘው ሀሰተኛ ማስረጃ በማቅረብ ወይም በማታለል ከሆነ፤
5. ከተሰጠው የሙያ ፍቃድ ደረጃና አይነት ውጪ መስራቱ በማስረጃ ከተረጋገጠ የምስክር ወረቀት ከማስረዝም በላይ በህግ ያስጠይቃል፤
6. የምስክር ወረቀት የታገደባቸው ሁኔታዎች ከባድ መሆናቸውና በተፈቀደለት ኦዲተር ወይም የሂሳብ አዋቂ ሊሻሻሉ እንደማይችሉ ሲታመን፤
7. የምስክር ወረቀቱን ወይም በግል ኦዲትን ለመስራት የሚያስችል የንግድ ሥራ ፍቃድ ለሌላ ሦስተኛ ወገን እንዲገለገልበት አሳልፎ ሲሰጥ፤

11. Conditions for the Cancellation of a Certificate of Competence

A Certificate of Competence may be cancelled if it is established that the authorized accountant or auditor has committed one or more of the following:

1. When the holder of the Certificate of Competence dies;
2. Where the person fails to notify his current address within a period of one year from the date of an enquiry sent by letter;
3. Where the holder of the Certificate of Competence fails to renew the certificate within a period of three months;
4. The Certificate of Competence has been issued based on falsified documents or fraud;
5. Where it is proved by sufficiently that he is found Practicing beyond the authorized level of practice, in addition to the cancellation of the certificate of competence shall be liable under relevant provisions of law.
6. Reasons for suspension of Certificate of Competence have been so grave that it has been established that the conditions cannot be improved by the authorized accountant or auditor;
7. Has transferred the Certificate of Competence or the trade license to practice as a private accountant or auditor to another person or organization;

8. Marka la helo cadaymo waafiya oo muujinaya inu ku kacay ficilo balmaarsan oo liddi ku ah anshaxa iyo hab dhaqanka xirfadeed;

9. Marka xafiiska hantidhawrka guud ee Deegaanku uu ku qanco islamarkaana garwaaqsado in lagu kacay xadgudubyo culus oo xafiisku amiinsanyahay inay sabaabi karan burinta shatiga fasaxa shaqo.

Marka uu xaqiijiyo jiritaanka in lagu kacay mid ka mid ah xadgudubiyada sare lagu soo sheegay, xafiiska hantidhawrka guud ee deegaanku wuxuu burinayaa shatiga fasaxa.

12. Hanaanka Shatiga Fasaxa Shaqo ee La Buriyay Dib Loogu Siinayo

Marka xafiisku xaqiijiyo kuna qanco in hantidhawraha madaxabanaan ama aqoonyahanka xisaabaad ee aqoonsigalagala noqday /laga buriyay cadaynta shatiga shaqo ee hore loo siiyay u ka waantoobo kana xumaaday xadgudubka u sameeyay oo u diyaar u yahay inu toosiiyo islamarkaana hagaajiyo hab dhaqankiisa anshax ama gafeefka kaleba ayaa inta la samaaxo oo u bixiyo lacagta cusbooneysiinta iyo ganaaxa ku waajibay shatiga fasaxa shaqada la siin kara.

13. Hanaanka Shatiga Fasaxa Shaqo si rabitaan ah loogu soo celiyo

1. Hantidhawraha madaxabanaan ama aqoony ahanka xisaabaad ee la aqoonsaday u sabaab kastaba ha ahaate qaban kari waayo adeega xirfadeed wuxuu muddo cayiman shatiga fasaxa shaqo si rasmiya ugu celin karaa xafiiska hantidhawraha Guud.

2. Xirfadlaha iskii u soo celiyay cadaynta shatiga fasaxa shaqo isla marka ay meesha ka baaxday ama ay dhamaatay waxyaabihii sabaabay inu shatiga fasaxa shaqada uu iska celiyo marka u keeno cadayn ka turjumaysa xalaaddii u ku sagna mudadii u ka maqnaa adeegsiga xirfada kadib ayuu dib u qaadan karaa shatigiisii fasaxa ee hore loogu oogoolaaday.

8. **ከሙያው ሥነ ምግባር ጋር የሚጋጭ ድርጊትን እንደሚፈጽም በበቂ ማስረጃ ሲረጋገጥ፤**

9. **ዋናው አዲተር መስሪያ ቤት የምስክር ወረቀትን ሊያሰርዙ ይችላሉ የሚላቸው ሌሎች ከባድ ጥፋቶች መፈጸሙ ሲረጋገጥ፤**

ከዚህ በላይ ከተዘረዘሩት ጥፋቶች መካከል አንዱ መፈፀሙን ካረጋገጠ ዋና አዲተር መስሪያ ቤት የምስክር ወረቀት ይሰርዛል።

12. የተሰረዘ የምስክር ወረቀት ተመልሶ ስለመስጠት

የምስክር ወረቀቱ የተሰረዘበት የተፈቀደለት አዲተር ወይም የሂሳብ አዋቂ በጥፋቱ ተፀዕቶ ሥነ-ምግባሩን ወይም ሌሎች ጥፋቶችን ለማሻሻል ዝግጁ መሆኑን መስሪያ ቤቱ ሲያረጋግጥ ምህረት ተደርጎለት የማሳደጃ ክፍያውን ከነቅጣቱ በመክፈል የምስክር ወረቀቱ ሊሰጠው ይችላል።

13. የምስክር ወረቀትን በፍቃደኝነት ስለመመለስ

1. **ማንኛውም የተፈቀደለት አዲተር ወይም የሂሳብ አዋቂ በማናቸውም ምክንያት ሙያዊ አገልግሎት ለመስጠት ካልቻለ የምስክር ወረቀቱን ለተወሰነ ጊዜ በቋሚነት ለዋና አዲተር መስሪያ ቤት ሊመልስ ይችላል።**

2. **የምስክር ወረቀቱን የመለሰ ባለሙያ የምስክር ወረቀቱን እንዲመልስ ያስገደደው ምክንያት እንዳለቃ ወይም እንደተወገደ ከሥራው ርቆ በቆየበት ጊዜ የነበረበትን ሁኔታ የሚገልፅ ማስረጃ በማቅረብ የፈቀደለትን የምስክር ወረቀቱን መልሶ መውሰድ ይችላል።**

8. When there is sufficient evidence of prove showing that he has violated the professional Code ofethics.

9. Where the Office of the Auditor General believes that there is sufficient reasons which are sufficient cause to cancel the Certificate of Competence.

One of the reasons enumerated under the above Article may be sufficient to suspend the Certificate of Competence for a period not more than three years in accordance with the recommendation of the disciplinary committee established as per the Code of Ethics issued by the Office of the Auditor General.

12. Condition for the Reinstatement of Cancelled Certificate of Competence

A cancelled Certificate of Competence may be re-instated if the authorized accountant or auditor has repented having committed those conditions for the cancellation and vowed to improve his ethical behaviours as well as other conditions and when it is confirmed by the committee and approved by the Auditor General.

13. Procedure for the Voluntary Return of Certificate of Competence

1. If an authorized accountant or auditor to whom a certificate of competence has been issued, is unable to provide professional service for any reason may return the renewed Certificate of Competence temporarily or permanently to the Office of the Auditor General.

2. An authorized accountant or auditor may reclaim the Certificate of Competence returned, when the reasons for discontinuing the service have been resolved or avoided provided that he submits an evidence on account of his activities during his absence.

Qaybta Shanaad

Lacagaha khidmadda adeegga

14. Bixinta shatiga fasaxa lagu mutaysto in loo aqoonsado aqoonyahan xisaabaad oo la aoonsanyahay ama hantidhawre madaxbanaan waa inay bixiso Lacagaha khidmadda adeegga ee hoos ku cad;

- 1. Diiwaangalinta 500 Bir
- 2. Qadashada shatiga
 - b). Darajada koobaad ee aqoonyahan xisaabeed la ogol yahay 1,500 Bir
 - t). Darajada labaad ee aqoonyahan xisaabeed la ogol yahay 1,000 Bir
 - j). Darajada koobaad ee hantidhawre madaxbanaan 2,500 Bir
 - x). Darajada labaad ee hantidhawre madaxbanaan 2,000 Bir

3. Cusbooneysiinta shatiga

- b). Darajada koobaad ee aqoonyahan xisaabeed la ogol yahay 400 Bir
- t). Darajada labaad ee aqoonyahan xisaabeed la ogol yahay 300 Bir
- j). Darajada koobaad ee hantidhawre la ogol yahay 800 Bir
- x). Darajada labaad ee hantidhawre la ogol yahay 600 Bir
- kh). Haddii shatiga fasaxa laga xayiray ama buriyay oo xayiraada ama burinta kadib la go'aamiyay in dib loogu cusbooneysiyo iyadoon lagu darin cadadka lacageed ee xayiraada ama burinta awgeed, lagu ganaaxay, labada nooc ee liisaanka fasaxa waxaa laga qaada:-
 - i. haddii waktiga loogu talagalay cusbooneysiinta ay ka soo wareegtay muddo ka badan 3 bilood waxaa laga qaadi 800 Bir oo dheeri ah;
 - ii. Haddii waktiga loogu talagalay cusbooneysiinta ay ka soo wareegtay muddo ka badan 1 sano inta laga qaado 2,000 Bir oo dheeri ah ayaa loo cusbooneysiin.

ክፍል አምስት

የአገልግሎት ክፍያዎች

14. የተፈቀደለት የሂሳብ አዋቂ/ኦዲተር ሆኖ ለመስራት የሚከተሉትን የአገልግሎት ክፍያዎች መፈጸም ይኖርበታል

- 1. ለመመዘገቢያ 500.00
- 2. ፍቃድ ለማውጣት
 - ሀ). የተፈቀደለት የሂሳብ አዋቂ ደረጃ አንድ 1,500.00
 - ለ). የተፈቀደለት የሂሳብ አዋቂ ደረጃ ሁለት 1000.00
 - ሐ). የተፈቀደለት ኦዲተር ደረጃ አንድ 2500.00
 - መ). የተፈቀደለት ኦዲተር ደረጃ ሁለት 2000.00

3. ለማሳደሻ

- ሀ). የተፈቀደለት የሂሳብ አዋቂ ደረጃ አንድ 400.00
- ለ). የተፈቀደለት የሂሳብ አዋቂ ደረጃ ሁለት 300.00
- ሐ). የተፈቀደለት ኦዲተር ደረጃ አንድ 800.00
- መ). የተፈቀደለት ኦዲተር ደረጃ ሁለት 600.00

ሠ). ፍቃዱ ከታገደ/ከተሰረዘ በኋላ በውሳኔ እንዲታደስለት ከተፈቀደ በመታገዱ/በመሰረዙ የተጣለበትን ቅጣት ሳይጨምር ለሁለቱም አይነት ፈቃድ:-

- i. ለማሳደሻው የጊዜ ገደብ በላይ 3 ወር ካለፈ ተጨማሪ 800 ብር ፣
- ii. ለማሳደሻው የጊዜ ገደብ በላይ 1 ዓመት ከሆነ ተጨማሪ 2000 ብር ከፍሎ ይታደሳል፡፡

PART FIVE

PAYMENT OF SERVICE FEE

14. To cover operating expenses for paperwork and related other expenses during the issuance and renewal of Certificates of Competence the following payments shall be made by the applicant:-

- 1. Registration Birr 500
- 2. Issuance of Certificate of Competence
 - a) for category one of Authorized Accountants Birr 1500
 - b) for category two of Authorized Accountants Birr 1000
 - c) for category one of Authorized Auditors Birr 2,500
 - d) for category two of Authorized Auditors Birr 2,000

3. Renewal of Certificates

- a) for category one of Authorized Accountants Birr 400
- b) . for category two of Authorized Accountants Birr 300
- c) for category one of Authorized Auditors Birr 800
- d) for category two of Authorized Auditors Birr 600
- e) certificate of competence cancelled or suspended of an Authorized Auditors or accountants shall be renewed upon payment of the following amount where decided to be lifted in addition to penalty imposed , shall pay for both category of certificate the following amount of fees:-

- i. It shall be charged 800 birr in addition to the payment of outstanding renewal fee where the renewal period has elapsed for three months.
- ii. Certificate of Competence cancelled due to the expiration of the time for renewal for one year may be renewed upon payment of 2000 birr as additional.

Qaybta Lixaad

ክፍል ስድስት

PART SIX

15. Qodobu Kala Duwan

15. ልዩ ልዩ ድንጋጌዎች

15. Miscellaneous Provisions

1. Xafiiska Hantidhawrka Guud si uu u la socdo islamarkaana u dabagal ugu sameeyo in hantidhawrayaasha madaxbanaan iyo aqoonyahanka xisaabaad ee loo aqoonsaday inay iskood u shaqaystaan ay yihiin kuwo heerkooda xirfadeed dhawra oo u hogaansan/ixтираama hab dhaqanka anshaxa ee xirfadu farayso islamarkaana lacagta khidmadda ee ay ka qaadan adeegyada ay bixiyan yihiin kuwo u dhigma shaqada islamarkaana wafaaqsan xeerka waxaa hantidhawre kasta oo madaxbanaan ama aqoonyahan kasta oo xisaabaad ee la aqoonsan yahay waajib ku ah inuu markasta oo la waydiiyo uu gacan ku siiyo;
2. Marka Xafiiska Hantidhawrka Guud ka dalbado waxaa waajib ku ah inay u soo dhaweeyaan;
 - b). Warbixinta hantidhawr ee shirkadaha ay hantidhawreen;
 - t). Warbixinta dhaqdhaqaaqyada shaqo ee xisaabaadkooda;
 - j). cuduudda shaqaalaha u shaqeeya iyo xaddiga khidmadda adeegga ee ay qaadaan; iyo
 - x). maluumaadka kale ee hadba, xafiiska hantidhawrka guud munaasib u arko ee la weeydiiyo.
3. Qof ama shirkadkasta oo xaq u yeelatay in loo aqoonsado hantidhawre madaxbanaan ama aqoon yahan xisaabaad oo la aqoonsan yahay, waxaa ka reeban oo ayna sinaba baadhitaan hantidhawr ugu sameeyn karin xisaabta ay aqoonyahan xisaabaad ahaan isla iyagu u xisaab-xidheen.

1. የዋናው ኦዲተር መስሪያ ቤት በግል የሚሰሩ የተፈቀደላቸው ኦዲተሮችና የሂሳብ አዋቂዎች የሙያ ደረጃቸውን የጠበቁ የሙያ ሥነ-ምግባር የሚያከብሩ እና ለአገልግሎት የሚያስከፍሉት ዋጋ ተመጣጣኝና ህግና ደንብን የተከተለ መሆኑን ለመቆጣጠር እንዲቻል ማንኛውም የተፈቀደለት ኦዲተር ወይም የሂሳብ አዋቂ በተጠየቀ ጊዜ አስፈላጊውን ትብብር የማድረግ ግዴታ አለበት፤
2. በዋና ኦዲተር መስሪያ ቤት ሲጠየቅ፡-
 - ሀ). የኦዲት ተደራጊ ድርጅቶችን የኦዲት ሪፖርት፤
 - ለ). የራሱን የሂሳብ የሥራ እንቅስቃሴ ሪፖርት፤
 - ሐ). በስራው የተሰማሩ የሰው ሀይልና የአገልግሎት ክፍያ መጠን፤
 - መ). የዋናው ኦዲተር መስሪያ ቤት እንደ አስፈላጊነቱ የሚጠይቃቸውን ሌሎች መረጃዎች የማቅረብ ግዴታ አለበት፡፡
3. አንድ የተፈቀደለት ኦዲተር ወይም የተፈቀደለት የሂሳብ አዋቂ የመሆን መብት ያለው ግለሰብ (ድርጅት) በምንም አይነት ምክንያት በሂሳብ አዋቂነት የዘጋውን ሂሳብ ኦዲት ማድረግ አይችልም፡፡

1. To enable the office of the Auditor General to oversee that the authorized auditors and authorized accountants adhere to and observe the professional code of ethics and professional standards and to ensure whether charged fair fees for their services, and operate in compliance rules and regulations every authorized auditors and authorized accountants is required to assist whenever so requested.
2. upon the request of the office of the Auditor General , is obliged to submit to the office the following information;
 - a) audit reports of public enterprises;
 - b) auditing report of its own activities;
 - c) list of employees and salaries paid;
 - d) Other necessary information requested by Office of the Auditor General.
3. it is prohibited for An authorized auditor or authorized accountant may not audit the accounts of that he has performed its settlement

4. Cidkasta oo hadda ka hor deegaan kale ka qaadatay fasaxa aqoonsiga hantidhawre madaxbanaan ama aqoonyahan xisaabaad oo la aqoonsanyahay oo doonaysa inay Deegaanka soomaalida ka qaadato shatiga fasaxa hantidhawre madaxbanaan ama aqoonyahan xisaabaad ay ku shaqaysato waa inay marka hore xafiiska hantidhawrka guud ee deegaankii aqoonsiga siiyay ee ay ka shaqeeyn jirtay ay ka keento warqad taageera ah oo tilmaameysa in una goobta deganaanshahiisa uu bedelin sabaabo la xidhiidha qaab sharciga balmaarsan ama dhaliilo anshax daro oo ay ku sifoobeen awgeed balse ay sababa kale awgeed u celiyeen cadaynta shatigoodii fasaxa xirfadeed ee Deegaankaasi siiyay.

5. Qofkasta oo hab wafaaqsan xeer-nidameedkan intay buuxisay shuruudaha lagu xeeriyay, bixisay khidmadda adeegga islamarkaana inu u qalmo shaqada hantidhawre madaxbanaan ama aqoonyahan xisaabaad oo la aqoonsanyahay ay xaqijiisay guddiga isla ujeedadani loo asaasay aan lagu siin fasaxa xirfadeed oo lagu helo ama la ogaado in iyadoo ku hawlan ama u shaqeeynaysa sida hantidhawrenimo ama aqoonyahan xisaabaad ahaan shirkadaha la hantidhawro ee ka jira deegaanka Soomaalida gudahiisa, waxaa lagula xisaabtami oo lala tigsaaan shuruudaha ku haboon arrintaasi.

6. Qofkasta oo shaqo joogta ah oo dawladeed ama mid gaar ahaaneedba hayasta xaq uma lahaa inuu qaab lamaane ku ah shaqadoodaas ay u qaatan/dalbaadan aqoonsiga/fasaxa hantidhawre madaxbanaan ama aqoonyahan xisaabaad oo la aqoonsanyahay oo ay isku barbar wadan.

16. Awooda Soo Saarida Awaamiir

Xafiiska Hantidhawrka Guud ee Deegaanku wuxuu awood u leeyahay inu soo saaro awaamiir kala duwan ee lagama maar maanka u ah habsami u dhaqangelinta qodobada xeer-nidaameedkani.

4. በሌላ ክልል ውስጥ ፍቃድ አውጥቶ ሲንቀሳቀስ የነበረ የሂሳብ አዋቂ ወይም ኦዲተር በሶማሌ ክልል መንግሥት ውስጥ የኦዲተርነት ወይም የሂሳብ አዋቂነት ፍቃድ ማውጣት ከፈለገ መጀመሪያ ፍቃድ አውጥቶ ሲንቀሳቀስበት ከነበረው ክልል ዋና ኦዲተር መስሪያ ቤት ከህገ-ወጥ አግባብ ወይም ሥነ-ምግባር ጉድለቶች ውጪ በሆኑ ምክንያቶች መኖሪያውን መቀየሩንና የሙያ ምስክር ወረቀቱን መመለሱን የሚገልፅ የድጋፍ ደብዳቤ ይዞ መምጣት አለበት።

5. ማንኛውም ግለሰብ በዚህ ደንብ መሰረት የሚፈልግበትን መመዘኛዎችና ክፍያ አሟልቶ የተፈቀደለት ኦዲተር ወይም የሂሳብ አዋቂ ለመሆን ብቁ መሆኑን ለዚህ ተግባር በተቋቋመው ኮሚቴ መሰረት ተጣርቶ የሙያ ፍቃድ ካልሰጠው በስተቀር በሶማሌ ክልል መንግሥት ውስጥ በሚገኙ ኦዲት ተደራጊ አካላት ውስጥ የኦዲተርነትም ሆነ የሂሳብ አዋቂነትን ሥራ ሲሰራ የተገኘ ማንኛውም ግለሰብ አግባብነት ባለው ህግ ተጠያቂ ይሆናል።

6. ቋሚ የመንግሥት ወይም የግል ሥራ ያላቸው ግለሰቦች ከዚህ ሥራቸው በተጨማሪ የኦዲተርነት ወይም የሂሳብ አዋቂነት ፍቃድ የማውጣት መብት የላቸውም።

16. መመሪያዎችን የማውጣት ስልጣን
የክልሉ ዋና ኦዲተር መስሪያ ቤት ይህንን ደንብ ድንጋጌዎች ተግባራዊ ለማድረግ የሚያስችሉ የተለያዩ መመሪያዎችን ሊያወጣ ይችላል።

4. an authorized auditor and authorized accountants who has been issued a certificate of competence by other Regional state , who intends to engage as an authorized auditor and authorized accountants in Somali Region, is firstly obliged to produce a supporting letter evidencing that he/she not changed its residence for reasons related with against legal procedure or reasons that contravenes with ethical code of conduct but for reasons of Voluntary Return of Certificate of Competence from the office of Auditor General of regional state that issued the first certificate of competence.

5. Any person who provides private auditing or accounting service without Certificate of Competence from the Office of the Auditor General shall be penalized in accordance with the appropriate law.

6. Any person who has permanent government works or his own private business has no right to obtain Certificate of Competence and engage or provide private auditing or accounting service simultaneously.

16. Power to Issue Directives
The state Auditor General may issue directives required In order to implement the provisions of this Regulation.

17. Mudada Dhaqangalka Xeer-Nidaameedkani

Xeer-nidaameedkani wuxuu dhaqangalaya laga bilaabo maalinta lagu soo daabaco Dhool Gazeeta.

Jigjiga, Hamle 12, 2013

MALLOW IBRAHIM CABDI
AFHAYEENKA GOLAHA
DEEGAANKA SOOMAALIDA

17. ደንብ የሚጸናበት ጊዜ

ይህ ደንብ በክልሉ ዶል ጋዜጣ ታትሞ ከወጣበት ጊዜ ጀምሮ የፀና ይሆናል።

በጁግጁጋ ሐምሌ 12 ቀን 2013 ዓ.ም

ሙሉው ኢብራህም አብዱ

የሶማሌ ክልል ምክር ቤት አፈ-ገባኤ

17. Effective Date

This Regulation shall enter into force upon the date of publication in the Dhool Gazeta

Done at Jigjiga this 19th day of July, 2021

MALLOW IBRAHIM ABDI
SPEAKER OF THE SOMALI STATE
COUNCIL