



EYU -ETHIOPIA MANAGEMENT  
AMBAYE BUILDING, HOUSE NUMBER A061  
KEBELE 07, BELAY ZELEKE SUB-CITY  
BAHIRDAR  
ETHIOPIA

Date: 25<sup>th</sup> February 2021

Dear Sirs/Madams

**RE: FINANCIAL AUDIT REPORT TO THE YEAR ENDED DECEMBER 31<sup>st</sup> 2020**


In accordance with our appointment as auditors, we have audited the financial statements of Eyu-Ethiopia, an Eye Health Research, Training & Service center, hereinafter referred to as the "organization", for the year ended December 31, 2020. We have submitted a 10-page financial report detailing our examination and observation on the financial statements and its internal financial control system.

**Findings and recommendation**

Unqualified Opinion: in our opinion the financial statement of Eyu-Ethiopia gives a true and fair view of its financial position as of December 31<sup>st</sup>, 2020. The cash received and expenses incurred by the organization are in accordance with the accounting policy adopted by the organization and the results of its operation and its cash flow for the year ended is in conformity with General Accepted Accounting Principles (GAAP). We didn't have major findings and recommendation to report for the management.

We would like to thank the management and staff members for the assistance accorded to us during the course of our audit. We would be pleased to make ourselves available to discuss the matters raised in this report if found necessary.

Addis Ababa -Ethiopia  
February 25, 2021 G.C

  
ሥራ አስኪፊ  
Mulugeta Diress  
General Manager





# EYU -ETHIOPIA

## INDEPEDENT AUDITED FINANCIAL STATEMENT FOR THE YEAR ENDED 31, DECEMBER 2020 G.C

REGSTRATION NO-4209



አድራሻ:-1. አዲስ አበባ የካ ክፍለ ከተማ ወረዳ 8 ብስራት ህንፃ የቤት ቁጥር 3099 የቢሮ ቁጥር 3ለ  
2. ባህር ዳር ከተማ ፕሮቴክሽን ሀውስ ቢሮ ቁጥር 103 B ☎ 0918784515 አዲስ አበባ ☎ 0918004200  
Email-mulugetadiress@gmail.com  
ደረጃውን የጠበቀ የኦዲት አገልግሎት ለማቅረብ ተግተን እንሰራን ::

## INDEPENDENT AUDITORS' REPORT TO THE FINANCIAL STATEMENTS OF EYU-ETHIOPIA

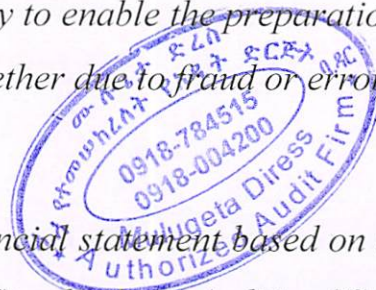
We have audited the accompanying financial statement Of Eyu-Ethiopia which comprise the Balance sheet as of 31, December 2020 the Statement of Cash Receipt & Cash Payment, statements of balance sheet, statement of Changes in equity and statement of cash flows for the year then ended, and a summary of significant accounting policies and other explanatory notes. The financial statements have been prepared by the management based on The financial reporting provisions of the charity and Societies proclamation number 621/2009 Council of Minister Regulation no 168/2009 and various implementation Directives issued by the charity and civil society agency ChSA) hereafter called the "ChSA Regulatory framework"

### **Managements' Responsibility for the Financial Statements**

Managements is responsible for the preparation and fair presentation of these financial statements in accordance with Generally Accepted Accounting principle (GAAP) and for such internal control as management determines is necessary to enable the preparation of financial statement that are free from material misstatement, whether due to fraud or error.

### **Auditors' Responsibility**

Our responsibility is to express an opinion on this financial statement based on our audit. We conducted our audit in accordance with International Standards on Auditing (ISA-800 Audits). Those standards require that we comply with ethical requirements and plan and perform the audit to obtain reasonable assurance whether the financial statements are free from material misstatement. An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on the auditors' judgments, including the assessment of the risks of material misstatement of the financial statements, whether due or error. In making those risk assessments, the auditor considers internal control relevant to the entity's preparation and fair presentation of the financial statements in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of repressing an opinion on the effectiveness of the entity's internal control. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of accounting estimates made by management, as well as evaluating the overall presentation of financial statements relating on the laws &



regulations Accordance with Charities and societies agency of Ethiopia. We believe that the Audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion.

**Basis for un -Qualified opinion**

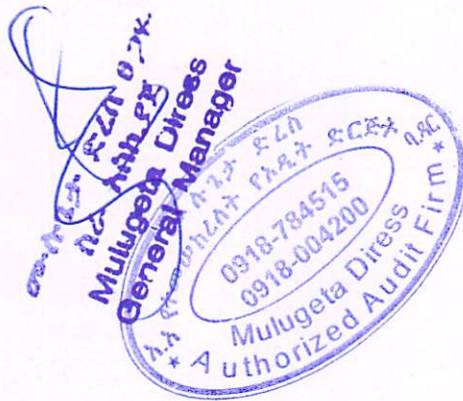
- We are appointed as the auditor for the company after the balance sheet as a result we didn't attend at the year end Cash count of the Organization, .

**Unqualified opinion**

In our opinion the financial statements give a true and fair view the financial position of the Eyu-Ethiopia as of December 31,2020, and The Cash received and expense incurred by the organization in Accordance with the Accounting policy adopted by the organization and the results of its operation and its cash flow for the year ended is in conformity with General Accepted Accounting Principles(GAAP) .

Addis Ababa –Ethiopia

February 25,2021 G.C



## **Over all Audit opinion**

*In our opinion the financial statements present fairly in All material respects .the financial position of the Eyu-Ethiopia as of December 31,2020 and The grant received and expense incurred by the organization in accordance with the Accounting policy adopted by the organization.*

## **Specific Opinions**

*Our specific opinions in relation to matters stated in article 16 of ChSA Directive no 8/2011 are as follows;.*

### **1. Income**

*In all materials respect we confirm that the Eyu-Ethiopia has*

- a) Collected all its income with a cash collections invoice which is registered and approved by the ChSA.*
- b) Properly identified and disclosed the source of its income*
- c) Recorded its income in appropriate period .*

### **2. Expenditure**

*In all materials respect we confirm that the Eyu-Ethiopia foundation has*

- a) Recorded all expense with originally legality acceptable and appropriate supporting documents*
- b) Used valid payment voucher for all its payments*
- c) Approved expenses by appropriate officials before payments*
- d) Programmed and administrative expenses are clearly and separately recorded*
- e) Administrative cost of the organization is 10.06 % of the total Expenditure of the organization.*

### **3. Fixed assets**

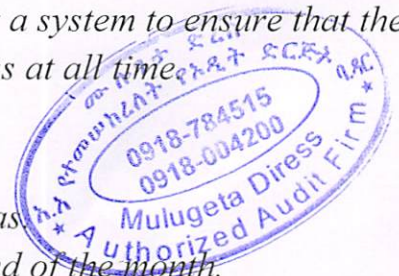
*In all materials respect we confirm that the Eyu-Ethiopia foundation has*

- a) Used valid documents upon procurements receipts and issuance of assets.*
- b) Maintained fixed assets register to ensure that assets are kept in good working conditions at all times*
- c) The count their fixed assets at the yearend .and reconcile with the fixed assets register,.*
- d) They tagged and coded all its fixed assets and put a system to ensure that the assets are maintained for good working conditions at all time*

### **4.Cash on hand**

*In all material respects we confirm that Eyu-Ethiopia has*

- I. Reconciled cash on hand with its records at the end of the month.*
- II. Cash on hand is counted at the year end.*



## 5. Cash at bank

In all material respects we confirm that Eyu-Ethiopia has.

- I. Disclosed its cash balance in all bank accounts with clear classifications.
- II. Received a Bank statement from all of its Bank Accounts
- III. Prepared statements of bank reconciliations from all of its bank Accounts at the end of each month
- IV. Operated all of its bank accounts with its duly authorized management

## 6. Recivables

In all material respects we confirm that Eyu-Ethiopia has.

- I. Disclosed its outstanding receivables with appropriate classifications .
- II. All receivable balance of the organizations is supported by appropriate supporting documents.

## 7. Liabilities

In all material respects we confirm that Eyu-Ethiopia has.

- I. Settled all of its tax obligations on the time and per the new Ethiopian tax proclamation no 979/2106 and 983/2016
- II. Disclosed its current and long term liabilities with clear classifications

## 8. Fund

We Confirm that Eyu-Ethiopia has performed to fund raising activities during the current audit period .

## 9. Fiscal Year

- The fiscal year of Eyu-Ethiopia is from 1<sup>st</sup> January to 31<sup>st</sup> December (G.C)
- Books us accounts will be closed at the end of the fiscal year.

Addis Ababa –Ethiopia

February 25, 2021 G.C

  
Mulugeta Dires  
General Manager

  
0918-784515  
0918-004200  
Mulugeta Dires  
Authorized Audit Firm

EYU-ETHIOPIA

STATEMENT OF FINANCIAL POSITION

AS AT 31 DECEMBER 2020

	Notes	2020	2019
<b>ASSETS</b>			
Property, Plant and Equipment	3	42,960.00	
Debtors and prepayment	4	101,659.76	
Cash and bank balances	5	3,147,156.41	125.21
		<b>3,248,816.17</b>	<b><u>125.21</u></b>
<b>CURRENT LIABILITY</b>			
Creditors and Accruals	6	-	
Total Liabilities		-	
<b>NET CURRENT ASSET</b>		3,248,816.17	
<b>TOTAL ASSET</b>		<b>3,291,776.17</b>	
<b>REPRESENTED BY</b>			
<b>Fund Balance</b>			
<b>Donation In Kind</b>		42,960.00	
BALANCE BROUGHT FORWARD		3,248,816.17	
<b>TOTAL FUND BALANCE</b>		<b>3,291,776.17</b>	<b><u>125.21</u></b>



**EYU-ETHIOPIA**

**STATEMENT OF REVENUE AND EXPENDITURE**

**FOR THE YEAR ENDED 31 DECEMBER 2020**

*Currency:-Ethiopian Birr*

Notes	2020	2019
<b>REVENUE</b>		
Released budget through,2020(TFGH NTD_SC 194)	3,591,035.75	
Released budget through,2020(Income from HCP Impire I)	149,965.49	
Exchange gain (Revaluation) through,2020	637,080.43	
	<b>4,378,081.67</b>	
<b>EXPENDITURES</b>		
Program Expenditure	7 1,015,796.68	
Administrative Expenditure	8 113,594.03	
<b>TOTAL EXPENDITURES</b>	<b>1,129,390.71</b>	
<b>EXCESS OF INCOME OVER EXPENDITURE</b>	<b>3,248,690.96</b>	
<b>BALANCE BROUGHT FORWARD</b>	<b>125.21</b>	
<b>BALANCE CARRIED FORWARD</b>	<b>3,248,816.17</b>	





**EYU-ETHIOPIA**

**STATEMENT OF FUND BALANCE  
FOR THE YEAR ENDED 31 DECEMBER 2020**

	Notes	2020	2019
Opening Fund Balance		125.21	
Current year Revenue		4,378,081.67	
Total in flow		4,378,206.88	
Total out flow		1,129,390.71	
Ending Fund Balance	8	1,129,390.71	
<b>BALANCE CARRIED FORWARD</b>		<b>3,248,816.17</b>	<b>125.21</b>



# EYU-ETHIOPIA

## NOTES TO THE FINANCIAL STATEMENTS (continued)

### FOR THE YEAR ENDED 31 DECEMBER 2020

#### 1 GENERAL INFORMATION

Eyu-Ethiopia (EE), is a non-profit, nongovernmental organization established with the aim of reducing the burden of avoidable blindness in Ethiopia through research, training and integrated community-based service delivery has been registered and licensed by the EFDRE Charities and Societies Agency with certificate No. 4209. The organization certificate has been issued on June 11, 2019.

#### The foundation has the following of objectives:-

**Research:** Generate robust evidence on eye care challenges, burdens, management strategies, and their impacts through various clinical and implementation researches.

**Service:** Implement an integrated and comprehensive eye care and rehabilitation service delivery programme through awareness creation, integrated case identification Eyu-Ethiopia Operations Manual Version 1.0 January 2020 2 and referral at all levels of the health care service system to reduce the burden of avoidable blindness and its associated impacts.

**Training:** Increase and build the capacity of eye care and rehabilitation service personnel in Ethiopia and beyond.

**Rehabilitation:** Engage in restoring functional ability and improving quality of life and independence of individuals with low vision or which have lost visual function.

#### 2 ACCOUNTING POLICIES

- Cash bases of accounting are adopted, i.e. income is recognized only when received and expenses when paid.
- Fixed assets are treated as expenditures at the time of purchase and a memorandum account is maintained for control
- All grants are recorded as and when received from donors.
- Transactions In foreign currencies are translated in to Birr at the rate ruling on the date of the transaction.

#### 3 PROPERTY, PLANT AND EQUIPEMENT

Laptop Computer ASUS/S510U

	2020	2019
	42,960.00	
	<b>42,960.00</b>	
	5,120.00	
	46,539.76	
	50,000.00	
<b>Total Other Current Asset</b>	<b>101,659.76</b>	
	163,979.90	125.21
	2,983,176.51	
<b>Total current Asset</b>	<b>3,147,156.41</b>	<b>125.21</b>
	-	
	12,755.20	
	2,300.00	
	6,435.00	
	3,000.00	
	74,723.98	
	22,627.45	
	6,763.65	

#### 4 DEBTORS AND PREPAYEMENTS

Prepaid office rent

Prepaid Insurance Life and Medical

Inventory Glass

**Total Other Current Asset**

#### 5 CASH AND BANK BALANCE

Cash at bank (EYU ETB account)

Cash at bank (EYU USD account)

**Total current Asset**

#### 6 CREDITORS AND ACCRUALS

#### 7 PROGRAM EXPENDITURE

Operational Utility

Montarbo rent (Advertizment)

Drug & Med Consumables material purchase

Registration fee

MHGAP & GCP Train Material and Refreshment expense

PPE & COVID19 Conumables Material purchase

Purchase of soap



**EYU-ETHIOPIA**

**NOTES TO THE FINANCILA STATEMENTS (continued)**

**FOR THE YEAR ENDED 31 DECEMBER 2020**

Purchase of stationary	9,314.19
Printing and copying of consent form	8,608.39
Beneficiary reimbursment	3,580.00
External field work perdiem case finding	27,600.00
Investigator perdiem expense	8,100.00
MhGap and GCP and piloting perdiem	93,000.00
Program staff salary and benefits	374,109.27
Study team field work perdiem(Staff)	108,060.00
Purchase of fuel for rented car	29,649.55
Vehicle rent and transportation expense	225,170.00
<b>Total Programe Expenditure</b>	<b>1,015,796.68</b>

Program Expenditure is 89.94% of the total expenditure of the Organization.

**8 ADMINSTRATIVE EXPENDITURE**

Admin staff salary and Benefit expense	40,048.05
Stationary and Office Supplies	300.00
DHL Postal service expense	391.00
Purchase of cleaning material	9,015.01
Admin Utlity(Telephone and Internet service)	640.00
Payment of Photograph for website	59.98
Payment of License and Permits	100.00
Office rent expense	63,039.99
<b>Total Project Administration Expenditure</b>	<b>113,594.03</b>

Administrative Expenditure is 10.06 % of the total Expenditure of the Organization.

9 *The Programming Cost for the Year Ended to December 31, 2020 birrr 1,015,796.68 89.94 %*

*The Administrative Cost for the Year Ended to December 31, 2020 birr 113594.03 10.06 %*

	currency	percentage
Programming Cost	1,015,796.68	89.94
Adminstrative Cost	113,594.03	10.06
Total Expenditure	1,129,390.71	100.00



በአማራ ብሔራዊ ክልላዊ መንግስት  
ንግድና ገበያ ልማት ቢሮ



Amhara National Regional State  
Market Development Bureau

ሰሪ ቁ./Serial No 2601666



የግብር ከጋይ መለያ ቁ /TIN 0011622595  
 የንግድ ምዝገባ ቁ . AM/BD/SESE/1/0000072/2008  
 Principal Registration No  
 የግድ ምዝገባ ቁ /TIN  
 Previous License No  
 የንግድ ሥራ ፈቃድ ቁጥር AM/BD/SESE/03/213/6204753/2012  
 Business License No.  
 ቀድሞ ተሰጠበት ቀን  
 Previous Date of issuance 26/11/2008  
 የተሰጠበት ቀን  
 Date of issuance  
 የታደሰበት ቀን : 4/11/2012  
 Renewal Date

የንግድ ሥራ ፈቃድ

Business License

በንግድ ምዝገባና ፈቃድ አዋጅ ቁጥር 980/2008  
መሰረት ተሰጠ

Issued Under Commercial Registration and Business  
license proc.No 980/2016

ለሰቡ/ድርጅቱ ስም ሙሉ ስም ድረስ ጸጋዩ  
 ገነት አትዮጵያዊ  
 ግድ ስም  
 ሩ አስከያጅ ስም አቶ ሙሉ ገብረ ጸጋዩ  
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 አማራ ዞን/ክፍለ ከተማ ባሕር ዳር ከተማ  
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 ቀበሌ 05 የቤት ቁጥር B-103  
 ስልክ ቁጥር 0918784515  
 ኢ-ሜይል

1. Owner/Company Name MULUGETA DIRES TESHAYE  
 2. Nationality Ethiopian  
 3. Trade Name  
 4. General Manager Name Mr. MULUGETA DIRES TESHAYE  
 5. Business Address  
 Region Amhara Zone/Sub City BAHIR DAR Ci  
 City BAHIR DAR- Woreda BAHIR DAR/TO  
 Kebele kebele 05 House No. B-103  
 P.O.Box Tel.No 0918784515  
 Fax E-mail

ግድ ሥራ ዘረፍ (852) የሂሳብና የሂሳብ መዝገብ አያላቅ

6. Sector of Business ACCOUNTING AND AUDITING ACTIVITIES

ግድ ሥራ መስክ በጀርባ ገፅ ይመልከቱ

7. Field of Business See back page

ርታል በኢት ብር 10,000.00

8. Capital in ETB 10,000.00

ንግድ ፈቃድ ዛሬ 4/11/2012 በ አማራ ብሔራዊ መንግስት

This Business License is issued in Amhara

ሰሪ ስም/Name of Official ማህተም ማ/Signature Seal

this day 7/11/2020

LP- 1. ይህ በንግድ ፈቃድ ቁጥር 980/2008 መሠረት በየብድራት ዓመቱ ከጥቅምት 1 ቀን እስከ ታህሳስ 30 ቀን ድረስ ያለቅጣት የሚታደስ ሲሆን፤ ከጥር 1 ቀን እስከ ሰኔ 30 ቀን ድረስ በአዋጅ በተቀመጠው በ የሚታደስ ይሆናል።  
 B This License Shall be renewed annually in accordance with Regulation no 980/2008 from 1 July to December 30 E.C with out penalty and with penalty from first January to June 30 E.C  
 2. ይህ የንግድ ፈቃድ የምስክር ወረቀት በቀሰትና ወይም በእዳ ሊያዝ አይችልም።  
 The holder of this License is forbidden from surety ship or debt



ፈቀደለት የሂሳብ አዋቂ (85211)

Authorized Accountant (85211)

ቀደለት አዲተር (85212)

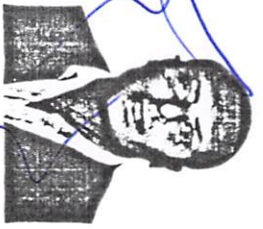
Authorized Auditor (85212)

ጭምር አድራሻ :

Branch Address :

ስ አበባ አዲስ አበባ 08 9999

Addis Ababa Yeka Addis Ababa 08 9999



በአማራ ብሔራዊ ክልላዊ መንግስት

የዋና አዲተር መ/ቤት

ባሕር ዳር

The Amhara National Regional State  
Office Of The Auditor General

Bahir Dar

ቁጥር: አ.ባ.ዋ/አ/ም/ቤ.ዋ/ቤ.ዋ/አ/አ/25/24  
No. \_\_\_\_\_  
ቀን: 11/11/2008 ዓ.ም  
Date \_\_\_\_\_

የሙያ ብቻት ማረጋገጫ የሚሰጠው ማረጋገጫ

ዋና አዲተር መ/ቤት: ባሕር ዳር ቀን: 186/2001

አንቀጽ 7 ንዑስ አንቀጽ 2/1 እና በገ/አ/1/109 ባደረገው

ገ/አ/1/2/102 ባደረገው 04/09/2008 ዓ.ም በተሰጠው

ውክልና መሠረት ለአቶ መብረኃ ድርቅ 0294

የተመሰገነው አዲተር ድርጅት የአዲት ስራ

አገልግሎት እንዲሰጥ ይህ የምስክር ወረቀት

ተሰጥቷል።

*Certificate of Professional Competence*

This certificate is issued to ATO MULUGETA  
DIRESS TSEGAYE Authorized Auditor firm  
under OAGS proclamation No. 186/2011 article 7  
sub article 2/M and the delegation of MOFED  
with reference No/ገ/አ/1/2/102 date 04/09/2008 E.C  
to provide Auditing practice.

This certificate should be renewed yearly!!!

የምስክር ወረቀት ባዕዳዎቹ መታደስ አለብዎት!

ታይዲ  
1010/13010

የ-የግንባታ ስራ ለመገንባት

ለ2011 ዓ.ም  
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/ / 1913/19  
/ / 12/12/10

ለ2012 ዓ.ም  
ቀን 26/11/2011  
የስራ ሂደት ባዘገበት ሰዎች ፈርማ  
/ /

ለ2013 ዓ.ም  
ቀን 27/11/2011  
የስራ ሂደት ባዘገበት ሰዎች ፈርማ  
/ /



ለ2014 ዓ.ም  
ቀን  
የስራ ሂደት ባዘገበት ሰዎች ፈርማ

ለ2015 ዓ.ም  
ቀን  
የስራ ሂደት ባዘገበት ሰዎች ፈርማ

ለ2016 ዓ.ም  
ቀን  
የስራ ሂደት ባዘገበት ሰዎች ፈርማ



የኢትዮጵያ ፌዴራላዊ ዲሞክራሲያዊ ሪፐብሊክ  
የአማራ ብሔራዊ ክልላዊ መንግስት ገቢዎች ባለስልጣን

Federal Democratic Republic of Ethiopia  
AMHARA NATIONAL REGIONAL STATE REVENUE AUTHORITY



የግብር ከፋይ ምዝገባ ሰርተፊኬት  
TAXPAYER REGISTRATION CERTIFICATE

የግብር ከፋይ መለያ ቁጥር:  
Taxpayer Identification Number:

0011622595

የድርጅት/የግለሰብ ስም:  
Name of Business/Individual:

ሙሉጌታ ድረስ ፀጋዩ  
MULUGETA DIRES TSEGAYE

የተመዘገበ አድራሻ/Registered Address:

ክልል:  
Region:  
ዞን/ከተማ:  
Zone/Sub City:

አማራ  
AMAHARA  
ምዕራብ ጎጃም ሆን  
WEST GOJAM

ወረዳ:  
Woreda:  
ቀበሌ /በአማርኛ/:  
Kebele/Farmer's Assoc.:

ባሕር ዳር ከተማ አስተዳደር  
BAHIRDAR TOWN ADMINIS.  
05  
05

የቤት ቁጥር:  
House No.:

B-103

የንግድ ዓይነት:  
Nature of Business:

ACCOUNTING, TAX PREPARATION, BOOKKEEPING



የሰጠው ተቋም:  
Issuing Authority:

የአማራ ብሔራዊ ክልላዊ መንግስት ገቢዎች ባለስልጣን  
AMHARA NATIONAL REGIONAL STATE REVENUE AUTHORITY

የተሰጠበት ቀን:  
Date of Issuance:

22 TAHSAS 2008  
01-JAN-16

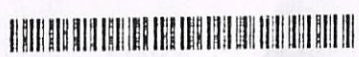
ይህ የምስክር ወረቀት የግብር ከፋይን ብቸኛ የግብር ከፋይነት ምዝገባ ሲሆን ከዚህ ቀደም የነበሩ የግብር ከፋይነት ምዝገባ ሰነዶች ካል-  
በዚህ ሰነድ የተተኩ መሆናቸውን ነው።  
ከላይ በተጠቀሰው መረጃ ላይ ማንኛውም አይነት ለውጥ ቢደረግ ግብር ከፋይ ለሚመለከተው የግብር ሰብሳቢ ጽ/ቤት የማሳወቅ ግዴታ  
አለበት።

This certificate represents the sole and only registration as a taxpayer and supersedes all prior registration  
documentation.  
The taxpayer is responsible for notifying the appropriate Tax Office of any changes to the above information.

*[Handwritten signature]*

የባለሥልጣን መ/ቤት ማህተም  
Seal of Issuing Authority

የሰርተፊኬት ቁ.:  
Certificate No.: 1176800420829







የኢትዮጵያ ፌዴራላዊ ዲሞክራሲያዊ ሪፐብሊክ  
የኢትዮጵያ ገቢዎችና ጉምሩክ ባለስልጣን  
የተጨማሪ እሴት ታክስ  
የምዝገባ የምስክር ወረቀት  
The Federal Democratic Republic of Ethiopia  
Ethiopian Revenue and Customs Authority  
Value Added Tax  
Registration Certificate



አቶ/ወ/ሮ ወይም የድርጅት ስም \_\_\_\_\_ ሙሉ ጊዳ ድረስ ዐ.ጊዩ \_\_\_\_\_  
 የንግድ ስም (ካለው) \_\_\_\_\_  
 አድራሻ/ክልል/ \_\_\_\_\_ አማራ \_\_\_\_\_ ሆን/ከፍለኩትም \_\_\_\_\_ ባህር ዳር \_\_\_\_\_ ወረዳ \_\_\_\_\_ ባህር ዳር \_\_\_\_\_  
 ተ/ቤት/ግ/ገበያ \_\_\_\_\_ 05 የቤት ቁጥር \_\_\_\_\_ ቤ-103 \_\_\_\_\_ ፖ.ሣ.ቁ \_\_\_\_\_  
 የገንዘብ ባለቤት ስም \_\_\_\_\_ የሚታወቅበት ተጨማሪ እሴት ታክስ አዋጅ ቁጥር 285/1994 \_\_\_\_\_  
 አንቀጽ 16 ወይም አንቀጽ 18 መሰረት በተጨማሪ እሴት ታክስ ቁጥር 10081370829 \_\_\_\_\_ የካቲት 01 ቀን 2008 ዓ.ም ጀምሮ ስለተመዘገቡ  
 ይህ የምዝገባ ሰርተፊኬት ተሰጥቷል::

Mr./s or Company Name MULUGETA DIRES TSEGAYE  
 Trade name /If any/ \_\_\_\_\_  
 Address (Region) AMAHARA Zone / Sub city WEST GOJAM Woreda BAHIRDAR TOWN ADMIN  
 Kebele/Farmers Ass. 05 House No. B-103 Telephone No. \_\_\_\_\_ P.O. Box \_\_\_\_\_  
 Whose Taxpayer Identification Number (TIN) is 0011622595 has been registered in accordance with VAT Proclamation No. 285/2002  
 Article 16 or Article 18 and hence, this VAT registration Number 10081370829 has been issued starting from 09-FEB-2016



በአማራ ብሔራዊ ክልላዊ መንግሥት  
 የገቢዎች ባለስልጣን  
 Amhara National Regional State  
 Revenue Authority

01-JAN-2016/ 2988970829

ባሕር ዳር  
 Bahir Dar

ባሕር ዳር  
BAHIR DAR



ዩኒቨርሲቲ  
UNIVERSITY

የባሕር ዳር ዩኒቨርሲቲ ሌኔት ገባኤ በከፍተኛ ትምህርት  
አዋጅ ቁጥር ፩ሺ ፩፻፶፪/፪ሺ ፲፩ ብተሰጠው ሥልጣን መሠረት

The Senate of Bahir Dar University by virtue of the power vested in it  
by the Higher Education Proclamation No. 1152/2019 hereby grants to:

የሳይንስ ምስተርስ ዲግሪ

**MULUGETA DIRESS TSEGAYE**

በአካውንቲንግ እና ኢዲቲንግ

**Master of Science**

ከመሰሉ ክብሩ ፣ ጥቅመሩና ግዴታዎቹ ጋር

መሰረታዊ ድረስ ፀጋዬ

**in Accounting and Auditing**

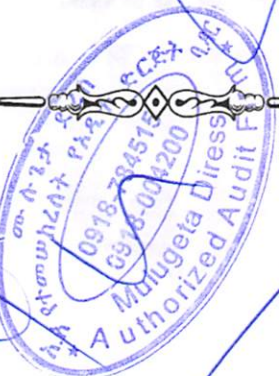
ለጥታል፡፡

ለዚህም ምስክር ይሆን ዘንድ በዲፕሎማው ላይ  
የዩኒቨርሲቲውን ማግኘትም አትሞ ፈርሞ በታል፡፡

With all Honours, Privileges and Obligations pertaining  
thereto and in witness thereof has authorized the issuance of  
this diploma duly signed and sealed. Issued in Bahir Dar on:

ግንቦት ፳፬ ቀን ፳፻፱ ዓ.ም ተሰጠ፡፡

June 1, 2017



*[Handwritten signature]*

የዩኒቨርሲቲው ፕሬዝዳንት  
President of the University

*[Handwritten signature]*

የዩኒቨርሲቲው ሬጅስትራር  
Registrar of the University

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