WAAJJIRA AFYAA'IIFI CAFFEE OROMIYAATIIN KAN QOPHAA'E

Waggaa 18[faa] ...... Lak. 3/2002
፲፰ኛ ዓመት ...... ቁጥር ፫/፪ሺ፪
18[th] year .... № 3/2010

Finfinnee, Ebla 17 Bara 2002
ፊንፊኔ፣ ሚያዝያ ፲፯ ፪ሺ፪ ዓ.ም
Finfine, April 25, 2010

MAGALATA OROMIYAA
መገለጫ ኦሮሚያ
MEGELETA OROMIA

Gatiin Tokko ....
ያንዱ ዋጋ ....
Unit Price ....

To'annoo Caffee Mootummaa Naannoo Oromiyaatiin Kan Bahe
በኦሮሚያ ብሔራዊ ክልላዊ መንግሥት በጨፌ ኦሮሚያ ጠባቂነት የወጣ

Lak. S. Poostaa 21383-1000
የፖ.ሣ.ቁጥር ....
P.O.Box ....

QABIYYEE
Labsii Lakk.156 /2002

ማውጫ
አዋጅ ቁጥር ፩፻፶፮/፪ሺ፪

CONTENT
Proclamation No. 156/2010

Labsii Lakk.156 /2002

LABSII BULCHIINSA FAAYNAANSII MOOTUMMAA NAANNOO OROMIYAA LAKK. 88/1997 IRRA DEEBIIDHAAN FOOYYESSUUF LABSII BAHE

Bulchiinsa Faayinaansii Mootummaa Naannoo Oromiyaa wajjin wal qabatee rakkoowwan raawwii hojii irratti mudatan maqsuun qophii baajata Mootummaa, sassaabbii maallaqa Mootummaa, kaffaltii, qabiinsa herregaa fi hordoffii keessaa akkasumas bulchiinsa idaa fi qabeenyaa ga'uumsa, si'aa'inaa fi bu'aa akka qabaatu gochuun barbaachisaa ta'ee waan argameef,

Mootummaan itti gaafatamummaa irraa cegamu bahuuf Sirni Bulchiinsa Faaynaansii Mootummaa caalaatti bu'aa qabeessa gochuu fi bu'aa sagantaa qorannoo Fooyya'insa Siviil Sarvisii kan ta'an sirna hojimaata haaraa hojiirra oolchuuf Labsii Bulchiinsa Faaynaansii hojii irra jiru fooyyeesuun barbaachisaa ta'ee waan argameef,
Akkaataa Heera Mootummaa Naannoo Oromiyaa Fooyya'ee Bahe Labsii Lakk..46/ 1994 keewwata 49(3) (a) tiin kan kanatti aanu labsamee jira.

አዋጅ ቁጥር ፩፻፶፮/፪ሺ፪

የኦሮሚያ ብሔራዊ ክልላዊ መንግሥት የፋይናንስ አስተዳደር አዋጅ ቁጥር ፹፰/፺፯ እንደገና ለማሻሻል የወጣ አዋጅ

የኦሮሚያ ብሔራዊ ክልላዊ መንግሥት የፋይናንስ አስተዳደር ጋር ተያይዞ ሥራ ላይ ያጋጠሙ የአፈጻጸም ችግሮችን በማስወገድ የመንግሥት በጀት አዘገጃጀት፣ የመንግሥት ገንዘብ አሰባሰብ፣ የክፍያ፣ የሒሳብ አያያዝ እና የውስጥ ቁጥጥር እንዲሁም የሀብትና የዕዳ አስተዳደር ብቃት ያለው፣ ቀልጣፋ እና ውጤታማ እንዲሆን ለማድረግ አስፈላጊ መሆኑ ስለታመነበት፣

መንግሥት የሚጠበቅበትን ኃላፊነት ለመወጣት የፋይናንስ አስተዳደር ሥርዓት ይበልጥ ውጤታማ እንዲሆን ለማድረግ እና በሲቪል ሰርቪስ ማሻሻያ ኘሮግራም የተካሔደው ጥናት ውጤት የሆኑትን አዳዲስ የአሠራር ሥርዓቶች ሥራ ላይ ማዋል በሥራ ላይ ያለውን የፋይናንስ አስተዳደር ማሻሻል አስፈላጊ ሆኖ በመገኘቱ ፣
በተሻሻለው የኦሮሚያ ብሔራዊ ክልላዊ መንግሥት ሕገ መንግሥት አንቀጽ 49(3) (ሀ) መሠረት የሚከተለው ታውጇል።

PROCLAMATION No.156/2010

A PROCLAMATION TO RE-ESTABLISH THE FINANCIAL ADMINSTRATION OF OROMIA NATIONAL REGIONAL STATE PROCLAMATION NO.88/1997.

WHEREAS, it has become necessary to revise the Oromia Regional State Financial Administration Proclamation to render effective and efficient the budget preparation, collection and payment of public money, maintenance of accounts, internal audit and the management of public resource and debt by alleviating the problems encountered in the implementation of the Proclamation during the period in which it was in force;

WHEREAS, the government well functioning its accountability and to render more effective the system of public finance administration it has become necessary to implement the outcome of the studies carried out under the Civil Service Reform Program;.

NOW THEREFORE, in accordance with Article 49(3) (a) of the2001 Revised Constitution of the Oromia National Regional State, it is hereby proclaimed as follows.

KUTAA TOKKO
Tumaalee Waliigalaa

1. **Mata Duree Gabaabaa**

Labsiin kun "Labsii Bulchiinsa Faaynaansii Mootummaa Naannoo Oromiyaa Lakk. 88/ 1997 irra deebiidhaan fooyyessuuf Labsii bahe, Labsii Lakk. 156/2002" jedhamee waamamuu ni danda'a.

2. **Hiika**

Akkaataan jechichaa hiika biroo kan kennisiisuuf yoo ta'e malee labsii kana keessatti:

1) "Mana Maree bulchiinsaa" jechuun, Mana Maree bulchiinsa Mootummaa Naannoo Oromiyaati.
2) "Biiroo yookiin hogganaa Biiroo" jechuun, akkuma walduraa duubaan Biiroo Maallaqaa fi Misooma Dinagdee Oromiyaa yookiin hogganaa Biirichaati.
3) "Gargaarsa gosaan kenname" jechuun, Mootummaan Naannoo Oromiyaa maallaqaan alatti meeshaadhaan yookiin bifa tajaajilaa gar-lameetiin yookiin walta'iinsaan maddawwan kan biroo irraa kan fudhatu gargaarsa kamiyyuu dha.
4) "Raggaasuu" jechuun, fandii walitti kuufame irraa kaffaluu kan dandeesisu Caffee Mootummaa Naannoo Oromiyaatiin aangoo kennamuudha.
5) "Hayyamuu" jechuun, Caffee Mootummaa Naannoo Oromiyaatiin baajatni ragga'e hojii irraa akka oolu hayyama Biirichaan kennamu dha.
6) "Baasii Kaappitaalaa" jechuun, qabeenya dhaabbataa horachuudhaaf yookiin fooyyeessuudhaaf maallaqaa baasii taasifamu yoo ta'u leenjii, tajaajila gorsaa fi qorannoof maallaqa baasii godhamuus ni dabalata.
7) "Fandii walitti kuufame" jechuun, bu'uura labsii kanaatiin maqaa mana hojii Mootummaa Naannichaa kaminiyyuu herrega Baankii Birichaatiin yookiin damee Biirichaan baname keessatti galii kan taasifamee maallaqa Mootummaa manneen hojii Mootummaa keessatti kaffaltiif akka oolu maallaqaa dheedhiidhaan yookiin gargaarsa gosaan argameedha.
8) "Kaffaltii" jechuun, fandii walitti kuufame keessa kan taa'u maallaqaa Mootummaa manneen hojii Mootummaatiif hayyamamee yookiin qaama biroof seeraan dabarsuu jechuudha.
9) "Baasii" jechuun, manneen hojii Mootummaa waliigaltee seenaniin yookiin bu'uura dirqama kaffaltii qabaniin baajata hayyamamerraa maallaqa fudhachuuf nama mirga qabu yookiin dhaabbataaf baasii taasisee kaffaluudha.
10) "Bara baajataa" jechuun, Adoolessa 1 irraa hanga Waxabajjii 30tti yeroo jiruudha.

ክፍል አንድ
ጠ ቅ ላ ላ

፩. **አጭር ርዕስ**

ይህ አዋጅ « የኦሮሚያ ብሔራዊ ክልላዊ መንግሥት የፋይናንስ አስተዳደር ሕግ ቁጥር ፹፰/፺፯ እንደገና ለማሻሻል የወጣ አዋጅ ቁጥር ፩፻፶፮/ ፪ሺ፪» ተብሎ ሊጠቀስ ይችላል::

፪. **ትርጓሜ**

የቃሉ አገባብ ሌላ ትርጉም የሚያሰጠው ካልሆነ በስተቀር በዚህ አዋጅ ውስጥ፣

፩) "የክልሉ ምክር ቤት" ማለት የኦሮሚያ ብሔራዊ ክልላዊ መንግሥት መስተዳድር ምክር ቤት ነው፣
፪) "ቢሮ ወይም የቢሮ ሓላፊ" ማለት እንደቅደም ተከተሉ የገንዘብና ኢኮኖሚ ልማት ቢሮ ወይም የቢሮ ሓላፊ ነው::
፫) "በዓይነት የተሰጠ እርዳታ" ማለት የኦሮሚያ ብሔራዊ ክልላዊ መንግሥት ከገንዘብ ሌላ በዕቃ ወይም በአገልግሎት መልክ በሁለት ወይም በባለብዙ ወገን ስምምነት ከሌሎች ምንጮች የሚቀበለው ማናቸውም እርዳታ ነው
፬) "ማፅደቅ" ማለት - ፈንድ ላይ ለመክፈል የሚያስችል በክልሉ ጨፌ የሚሰጥ ሥልጣን ነው፣
፭) «መፍቀድ» ማለት የኦሮሚያ ብሔራዊ ክልላዊ መንግሥት ጨፌ ያፀደቀው በጀት ሥራ ላይ እንዲውል በቢሮው የሚሰጥ ፈቃድ ነው::
፮) "የካፒታል ወጪ" ማለት ቋሚ ሀብት ለማፍራት ወይም ለማሻሻል ወጪ የሚደረግ ገንዘብ ሲሆን ለሥልጠና፣ ለምክር አገልግሎት እና ለምርምር ወጪ የሚደረገውን ገንዘብ ይጨምራል::
፯) "የተጠራቀመ ፈንድ" ማለት በዚህ አዋጅ መሠረት በማናቸውም በክልሉ መንግሥት መሥሪያ ቤት ስም በገንዘብና ኢኮኖሚ ልማት ቢሮ ወይም በቢሮው ቅርንጫፍ በተከፈተው የባንክ ሂሣብ ውስጥ ገቢ የተደረገ የመንግሥት ገንዘብ፣ የመንግሥት መሥሪያ ቤቶች ለክፍያ እንዲውል በጥሬ ገንዘብ ወይም በዓይነት፣ በእርዳታ የተገኘ ነው፣
፰) "ክፍያ" ማለት ፈንድ ውስጥ የተቀመጠውን የመንግሥት ገንዘብ ለተፈቀደለት የመንግሥት መሥሪያ ቤት ወይም ለሌላ አካል በሕግ ማስተላለፍ ነው፣
፱) «ወጪ» ማለት የመንግሥት መሥሪያ ቤቶች በገቡት ውል ወይም ባለባቸው የክፍያ ግዴታ መሠረት ከተፈቀደላቸው በጀት ላይ ገንዘቡን የመቀበል መብት ላለው ሰው ወይም ድርጅት ወጪ አድርጎ መክፈል ነው::
፲) "የበጀት ዓመት" ማለት ከሐምሌ ፩ ጀምሮ እስከ ሰኔ ፴ ቀን ድረስ ያለው ጊዜ ነው፣

PART ONE
General

1. **Short Title**

This Proclamation may be cited as the "Oromia National Regional State Financial Administration Proclamation No.156/ 2010."

2. **Definitions**

In this proclamation:

1) "Council of regional State Administration" means Administration of the Oromia Regional State.
2) "Bureau or Bureau head" means the Bureau of Finance and Economic Development or the Bureau head of Finance and Economic Development respectively;
3) "Aid in kind" means any assistance received by the oromia regional state under a bilateral or multilateral agreement, or from other sources, that is received in the form of goods or services or any other form other than money;
4) "Approval" means any authorization of the caffee to pay money out of the Consolidated Fund;
5) "Appropriation" means the endorsement by the Bureau of the budget allocation based on the budget approved by the caffee of the regional state.
6) "Capital Expenditure" means an outlay for the acquisition of or improvements to fixed assets, and includes expenditures made for training, consultancy services and research;
7) "Consolidated Fund" means all public moneys that are on deposit at the credit of any public body where the bank account has been opened by the Bureau or branch office under this Proclamation; all public moneys held in cash by any public body pending disbursement; and all aid in kind;
8) "Disbursement" means the release of any public money from the consolidated Fund to the public body or any other organ to which the budget is approved;
9) "Expenditure" means payment made to a person or organization who has the right to receive such payments in accordance with the contract entered into by the Public Body or any other obligation to pay.
10) "Fiscal Year" means the period beginning Hamle 1st and ending Sene 30th;

3) Baajata waggaa naannichaa ni qopheessa.Bu'uura hayyamameen kaffaltii ni raawwata.
4) Hojii oditii keessaa manneen hojii mootummaa ni gaggeessa,
5) Hojiimaata fi sadarkaan oditiin keessaa ittiin raawatamuu fi sadarkaa hojii fi qajeelfama naamusaa ni baasa, dandeettii oditii keessaa ni cimsa
6) Raawwii gabaasa oditii keessaa ni hordofa,
7) Xinxaalaa yookiin qorannoo argannoo oditii keessaa kan argisiisu gabaasa waggaa Mana Maree Bulchiinsaatiif ni dhiyeessa, murtoo kenname ni raawwata.
8) Raawwii baajataa ni hordofa, ni gamaaggama, ji'a ji'aan gabaasa raawwii baajata Mootummaa qopheessee Mana Maree Bulchiinsaatiif ni dhiyeessa.
9) Waa'ee bulchiinsa baajata Mootummaa fi raawwii isaa hawaasni hubannaa akka argatu ni taasisa.
10) Bulchiinsii maallaqa Mootummaa bu'aa qabeessaa fi hojimaatni yookiin sirni dhimma kanaaf diriire haala qusannaan raawwachusaa ni hordofa.
11) Herrega Mootummaa ni hordofa. Raawwii Faaynaansii Mootummaa Naannoo hammata maallaqaa kan argisiisu ibsa waliigala waggaa yeroo barbaachisutti Mana Maree Bulchiinsaatiif ni dhiyeessa.
12) Bulchiinsa Faaynaansii Mootummaa ilaalchisee Manneen hojii Mootummaaf hojii ijaarsa dandeettii ni raawwata.

6. **Itti gaafatamummaa Hoggantoota Ol'aanoo Manneen Hojii Mootummaa**

1) Hoggantoonni Ol'aanooni Mootummaa Qabeenya itti gaafatamummaa isaanii jalatti argamu kaayyoo baheef qofaaf ooluu isaa, akkasumas itti fayyadamni isaa, qusannoo, gahuumsaa fi bu'aa qabeessummaa ol'aanaa argamsiisuu karaa danda'uun raawwachusaa mirkaneessuuf itti gaafatamummaa qabu.
2) Sirni hojiimaataa diriiree hojii irra ooluu isaa mirkaneeffachuu qabu.
3) Mana hojichaa keessatti iftoomaa fi itti gaafatamummaa kan mirkaneessu sirna bulchiinsa faaynaansii diriirsuu qabu.
4) Mana hojichaa keessatti sirni odiitii keessaa hundaa'ee humna nama baratee gahaa kan qabu ta'uusaa, oditiin keessaa bilisaan, siya'innaa fi haala qusannoo qabuun raawwachusaa mirkaneeffachuu qaba.

፫) የክልል መንግሥቱን ዓመታዊ በጀት ያዘጋጃል፣ በተፈቀደው በጀት መሠረት ክፍያ ይፈፅማል፣
፬) በመንግሥት መሥሪያ ቤቶች ውስጥ የሚከናወነውን የውስጥ ኦዲት ሥራ ይመራል፡፡
፭) ለውስጥ ኦዲት አሠራር ተፈፃሚነት የሚኖራቸው ተገቢ የሆኑ የሥራ ደረጃና የሥነ-ምግባር መመሪያዎችን ያወጣል፣ የውስጥ ኦዲቶችን አቅም ይገነባል፣
፮) የውስጥ ኦዲት ሪፖርትን አፈጻጸም ይከታተላል፣
፯) የውስጥ ኦዲት የምርመራ ግኝት የሚያሳይ ዓመታዊ ሪፖርት ለክልሉ መስተዳድር ምክር ቤት ያቀርባል፣ በምክር ቤቱ የሚሰጠውን ውሣኔ ይፈጽማል
፰) የበጀት አፈፃፀምን ይከታተላል፣ ይገመግማል፣ በየወሩ ስለበጀት አፈፃፀም ሪፖርት እያዘጋጀ ለመስተዳድር ምክር ቤት ያቀርባል፡፡
፱) ስለመንግሥት በጀት አስተዳደርና አፈፃፀም ኅብረተሰቡ ግንዛቤ እንዲያገኝ ያደርጋል፡፡
፲) የመንግሥት ጥሬ ገንዘብ አስተዳደር ውጤታማ እና አሠራሩ ወይም ለዚህ ጉዳይ የተዘረጋው ሥርዓት ኢኮኖሚያዊ በሆነ ሁኔታ በቁጠባ መከናወኑን ይቆጣጠራራል፡፡
፲፩) የመንግሥትን ሂሳብ ይቆጣጠራል፣ የክልሉ መንግሥትን የፋይናንስ ክንውንና የገንዘብ ይዞታ የሚያሳይ ዓመታዊ ጠቅላላ መግለጫ በየመቱና ባስፈለገ ጊዜ ሁሉ ለክልሉ መስተዳድር ምክር ቤት ያቀርባል፡፡
፲፪) የመንግሥት የፋይናንስ አስተዳደር አስመልቶ የመንግሥት መሥሪያ ቤቶችን አቅም የመገንባት ተግባር ያከናውናል፡፡

፮. **የመንግሥት መሥሪያ ቤቶች የበላይ ኃላፊዎች ኃላፊነት**

፩) የመንግሥት መሥሪያ ቤቶች የበላይ ኃላፊዎች በኃላፊነታቸው ሥር የሚገኘው የመንግሥት ሀብት ለተገቢ እና አግባብ ባለው የመንግሥት አካል ለፀደቀ ዓላማ ብቻ መዋሉን፣ እንዲሁም ቁጠባን፣ ብቃትን እና ውጤታማነትን በከፍተኛ ደረጃ ሊያስገኝ በሚችል መንገድ መፈፀሙን የማረጋገጥ ኃላፊነት አለባቸው፣
፪) የተዘረጋው የአሠራር ሥርዓት በሥራ መተርጎሙን ማረጋገጥ አለባቸው፡፡
፫) በመሥሪያ ቤቱ ውስጥ ግልፅነትና ተጠያቂነትን የሚያሰፍን የፋይናንስ አስተዳደር ሥርዓት መዘርጋት አለባቸው፡፡
፬) በመሥሪያ ቤቱ የተቋቋመው የውስጥ ኦዲት ሥርዓት ተገቢና በቂ የሰለጠነ የሰው ኃይል ያለው መሆኑን፣ የውስጥ ኦዲትን በነፃነት ፣ ውጤታማ፣ ፈጣንና ኢኮኖሚያዊ በሆነ መንገድ ማከናወኑን ያረጋግጣሉ፣

3) Prepare the Regional Government annual budget and make disbursements based on the budget appropriated;
4) Oversee the internal audit functions of public bodies.
5) Develop appropriate standards of work and conduct for application throughout all public bodies internal audit functions; develop internal control standards, assist in building the capacities of the internal audit;
6) Monitor measures taken in accordance with internal audit reports;
7) Submit annual reports on the findings of internal audit to the Council of Regional administration and monitor the implementation of decisions of the Council;
8) Monitor and evaluate the execution of budget and submit monthly report to the Council of Regional Administration on the performance of budget;
9) Raise the awareness of the public with regard to budget administration and execution;
10) Establish and monitor a system which renders cash management effective and economical;
11) Maintain the accounts of the government; submit annual report whenever necessary to the Council of Regional Administration on the financial activities and cash position of the Regional Government.
12) Build the capacities of regional government Public Bodies in the administration of public finance

6. **Responsibilities of The Heads of Public Bodies**

1) Heads of public bodies have the duty to ensure that all of the resources for which they are responsible are used for proper and approved purposes and that they are used in the most economical, efficient and effective way.
2) Developing a system for financial administration.
3) Ensures transparency and accountability and monitoring the system developed within the public body to ascertain is functioning well;
4) Ensuring that the established internal audit system is appropriately staffed with trained and qualified manpower and that the internal audits are carried out efficiently, effectively and economically;

5) Mana hojichaa keessaatti sirna to'annaa dirire tokkoon tokko hojjetaa itti gaafatamummaasaa addaan baasee akka raawwatu kan dandeesisu gaheen hojii jiraachuu, hojjattootni leenjii barbaachisu kan argatanii fi dandeettii qaban ramadamuu isaanii mirkaneeffachuu qaba.

6) Labsii bulchiinsa faaynaansii, dambii fi qajeelfama faaynaansii bu'uura gochuun haala addaa manneen hojii mootummaa ilaalu guutuu gochuuf facaatii tarreeffama raawwii hojii keessaa kan argisiisu qajeelfama ni baasu.

7) Odeeffannoon faaynaansii yeroo isaa eeggatee fi xiinxalamee qophaa'uu fi rabsamuu isaa mirkaneeffachuu qaba.

8) Gabaasaa herreegaa mana hojii mootummaa bu'uura sagantaa baheen Biiroof ergamuusaa ni mirkaaneessa.Dhuma waggaa irratti herrega mana hojichaa cufanii Mana Hojii Odiitara Muummiichatiin akka xinxaalamu ni taasisa.

9) Hojjettootni mana hojichaa labsii bulchiinsa faaynaansii, dambii fi qajeelfama, akkasumas sirna hojimataa hojii dirire hordofuun hojii raawwachuu isaanii, odiitiin keessaa yeroo isaa eegee raawachusaa mirkaneeffachuu qaba.

10) Baajata waggaa qopheessee Biroof ni dhiheessa.

11) Sagantaa hojii mana hojiichaa gamaaggamuun fedhii maallaqa callaa fi karoora dabarsa maallaqaa ni dhiyeessa.

12) Gabaasa odiitii alaa fi keessaa bu'uura gochuun tarkaanfii barbaachisaa ni fudhata.

7. Oditii Keessaa

1. Tokkoo tokkoon odiitiin keessaa manneen hojii Mootummaa itti gaafatamummaa armaan gadii ni qabaata.
   (a) Raawwii hojii mana hojichaa gamaaggamuuf, akkasumas, maallaqnii fi qabeenyii mana hojichaa karaa sirrii ta'een faayidarra ooluu isaa mirkaneessuuf yeroo murtaa'e keessatti odiitii ni taasisa.
   (b) Gabaasa oditii irrattis tarkaanfii seeraa akka fudhatuuf hogganaa mana hojii, koree odiitii fi Biiroof ni dhiyeessa. Tarkaanfiin fudhatamuu isaa ni hordofa.
   (c) Sagantaa oditii fedhii mana hojichaa mullisu ni qopheessa.
   (d) Mana Hojii Mootummaa keessatti fudhatama kan qaban, qajeelfamootaa fi sirni to'annoo keessaa fi alaa hagam akka raawwataman yeroo murtaa'e keessatti madaaluun hogganaa ol'aanaa mana hojichaa fi Biiroof gabaasa dhiyeessuu kan dandeesisu sirna ni qopheessa.

፭) በመሥሪያ ቤቱ የተዘረጋው የውስጥ ቁጥጥር ሥርዓት እያንዳንዱ ሠራተኛ ኃላፊነቱን ለይቶ ማከናወን የሚያስችል አስፈላጊ የሥራ ክፍፍል የተደረገበት መሆኑን፣ ተገቢው ሥልጠና እና ችሎታ ያላቸው ሠራተኞች መመደባቸውን ያረጋግጣሉ፣

፮) የፋይናንስ አስተዳደር አዋጅ ደንብና የፋይናንስ መመሪያዎችን መሠረት በማድረግ የመንግሥት መሥሪያ ቤቱን የተለየ ሁኔታ የተሟላ የሚያደርጉና የሚመለከቱ ዝርዝር የሥራ አፈፃፀሞችን የሚያሳዩ የውስጥ መመሪያዎች ያወጣሉ፣

፯) ወቅታዊ እና አግባብ ያለው አስተማማኝ የፋይናንስ መረጃና ትንታኔ መዘጋጀቱን እና መሰራጨቱን ያረጋግጣሉ፣

፰) የመሥሪያ ቤቱ የሂሳብ ሪፖርት በጊዜ ሠሌዳው መሠረት ለቢሮ ኃላፊ ጽ/ቤት መላኩን ያረጋግጣሉ፣ በየዓመቱ መጨረሻ የመሥሪያ ቤቱን ሂሳብ ዘግተው በዋናው ኦዲተር እንዲመረመር ያደርጋሉ፣

፱) የመሥሪያ ቤቱ ሠራተኞች የፋይናንስ አስተዳደር አዋጁን፣ ደንብና መመሪያ እንዲሁም የተዘረጋውን የአሠራር ሥርዓት በመከተል ተግባራቸውን ማከናወናቸውን፣ የውስጥ ኦዲት ጊዜውን ጠብቆ መፈፀሙን ያረጋግጣሉ፣

፲) ዓመታዊ በጀታቸውን አዘጋጅተው ለቢሮው ያቀርባሉ፣

፲፩) የመሥሪያቤቱን የሥራ ፕሮግራም በመገምገም የጥሬ ገንዘብን ፍላጐት እና የፍሰት ዕቅድ ያቀርባሉ።

፲፪) የውስጥ እና የውጭ ኦዲት ሪፖርት መሠረት በማድረግ አስፈላጊውን እርምጃ ይወስዳሉ።

፯. የውስጥ ኦዲት

፩) የእያንዳንዱ የመንግሥት መሥሪያ ቤት የውስጥ ኦዲት የሚከተሉት ኃላፊነቶች ይኖሩታል፣
   (ሀ) የመሥሪያ ቤቱን የሥራ ክንዋኔ ለመገምገም እንዲሁም የመሥሪያ ቤቱ ገንዘብና ንብረት በተገቢው መንገድ ጥቅም ላይ መዋሉን ለማረጋገጥ በተወሰነ የጊዜ ልዩነት ኦዲት ያደርጋል፣
   (ለ) በኦዲት ሪፖርት ላይ ሕጋዊ እርምጃ እንዲወሰድ ለመሥሪያ ቤቱ የበላይ ኃላፊ ኦዲት ኮሚቴ እና ለቢሮ ኃላፊ ያቀርባል፣ በግኝቱ መሠረት እርምጃ መወሰዱን ይከታተላል፣
   (ሐ) የመንግሥት መሥሪያ ቤቱን የኦዲት ፍላጐት የሚያሳይ ፕሮግራሞችን ያዘጋጃል፣
   (መ) በመንግሥት መሥሪያ ቤት ውስጥ አግባብነት ያላቸው የውስጥና የውጭ መመሪያዎችና ሥርዓቶች ምን ያህል ተፈፃሚ እንደተደረጉ በተወሰነ የጊዜ ልዩነት በመመዘን ለመሥሪያ ቤቱ የበላይ ኃላፊ እና ለቢሮው ሪፖርት ለማቅረብ የሚያስችል ሥርዓት ያዘጋጃል፣

5) Ensuring that sufficient numbers of appropriately trained employees are assigned to perform discrete function such that proper separation is maintained in the internal control system;

6) Based on this proclamation ,regulation and directives developing internal directives and procedures which are unique to the particular public body.

7) Ensuring that timely, relevant and reliable financial information analysis is prepared and disseminated;

8) Ensuing that the financial report of the Public Body is submitted to the Bureau on the due date, closing the accounts of the Public Body at the end of the fiscal year and submitting the same to the Regional Auditor General for audit;

9) ensuring that the employees of the Public Body are performing their duties in compliance with this Proclamation, the Regulations issued hereunder and procedures laid down in accordance with this Proclamation; and that the internal audit is carried out timely;

10) preparing their annual budget in accordance with the directives issued by the Bureau Head;

11) submitting the cash requirement and cash flow prepared based on the evaluation of the Public Body's program;

12) Take appropriate measures in accordance with the report of the internal and external audit.

7. Responsibilities of Internal Audit

1) The Internal Audit of Public Bodies shall be responsible for:
   (a) Conducting Internal Audit at specific intervals to evaluate the performance of the Public Body and to ascertain that Public Money and Public Property are used for intended purposes,
   (b) Submitting audit reports to the head of the public body, audit committee and to the Bureau Head, follow-up measures taken based on audit findings ;
   (c) Developing audit programs and audit procedures which are specifically designed to meet the requirements of the public body;
   (d) developing a monitoring system which will, at regular intervals, test and report to head of public body and the Bureau on the public body's compliance with the applicable internal and external directives and procedures; and

(e) Sirna hojimaata mana hojichaa fi to'annaan keessaa siyaa'inaa, bu'aa qabeessaa fi dinagdummaa isaa yeroo murtaa'e keessatti hogganaa ol'aanaa mana hojichaaf gorsa ni kenna.

2. Ittigaafatamaa odiitii keessaa fi ogeessotnii bu'uura labsii kanaan itti gaafatamummaa kennameef sababa bahaniif dhiibbaa isaanirra gahu hambisuuf mootummaan eegumsa ni taasisaaf.

Kutaa Sadii

Maallaqa Mootummaa Walitti Qabuu fi Galii Gochuu

8. **Fandii Walitti Kuufame**

1) Seeraan haala addaatiin akka taa'u yoo hayyamame malee, maallaqni Mootummaa hundumtuu galii kan itti ta'u fandiin walitti kuufame tokko ni jiraata.

2) Biiroon manneen hojii mootummaa dhimmi ilaalu irraa ragaa argatu bu'uura gochuun gatii gargaarsa gosaan kenname fandii walitti kuufamee keessatti ni galmeessa.

3) Biirichi fandii walitti kuufame ni qaba,ni bulcha.

4) Biirichi maqaa mana hojii mootummaa kamiiniyyuu herrega Baankii maallaqni Mootummaa keessa taa'u banuu fi herrega baankii baname cufuu ni danda'a. Herregnii Baankii akka kanaas qaama fandii walitti kuufamee ta'a. Haalli raawwii isaa qajeelfama Biiroon baasuun ni murtaa'a.

9. **Walitti Qabiinsa Maallaqa Mootummaa**

1) Seeraan yoo hayyamame malee maallaqa Mootummaa kamiyyuu walitti qabuun hin danda'amu.

2) Maallaqni Mootummaa kamiyyuu kan sassaabamu nagahee Biiroon maxxansiisuun yookiin akka maxxansiisu hayyamameen qofa ta'a.

3) Maallaqa Mootummaa kamiyyuu akka fuudhu yookiin akka walitti qabu namni yookiin qaamni aangoon kennameef, bu'uura qajeelfama Biiroon baasuun maallaqa sassaabe yookiin fuudhe gara tireezharitti galii taasisa.

4) Nagahee Maallaqa ittiin fuudhee fi galii ittiin taasise galmeessee ni qabata.

(ሠ) የመሥሪያ ቤቱ የአሠራር ሥርዓት እና የውስጥ ቁጥጥር ቀልጣፋ፣ ውጤታማና ኢኮኖሚያዊ ለመሆኑ በተወሰነ የጊዜ ልዩነት ለመሥሪያ ቤቱ የበላይ ኃላፊ ምክር ይሰጣል፡፡

፪. የውስጥ ኦዲት ኃላፊና ባለሙያዎች በዚህ አዋጅ የተሰጣቸውን ኃላፊነት በመወጣታቸው ምክንያት የሚደርስባቸውን ማናቸውንም ተፅዕኖ ለመከላከል መንግሥት ጥበቃ ያደርጋል፡፡

ክፍል ሦስት

የመንግሥት ገንዘብ ስለመሰብሰብና ገቢ ስለማድረግ

፰. **ፈንድ**

፩) በተለየ ሁኔታ እንዲቀመጥ በሕግ ከተፈቀደለት በስተቀር የመንግሥት ገንዘብ ሁሉ ገቢ የሚደረግበት አንድ የተከማቸ ፈንድ ይኖራል፡፡

፪) ቢሮው ከሚመለከታቸው የመንግሥት መሥሪያ ቤቶች የሚያገኘውን መረጃ መሠረት በማድረግ በዓይነት የተሰጠ እርዳታ ዋጋ የተከማቸ ፈንድ ውስጥ ይመዘግባል፡፡

፫) ቢሮው የተከማቸ ፈንድ ይኖረዋል፣ ያስተዳድራል፡፡

፬) ቢሮው በማንኛውም የመንግሥት መሥሪያ ቤት ስም የመንግሥት ገንዘብ የሚቀመጥበት የባንክ ሂሣብ ሊከፍት እና የተከፈተው የባንክ ሂሳብ እንዲዘጋ ሊያደርግ ይችላል፣ የዚህ ዓይነት የባንክ ሂሣብ የተከማቸ ፈንድ አካል ይሆናል፡፡ አፈጻጸሙ ቢሮው በሚያወጣ መመሪያ ይወሰናል፡፡

፱. **የመንግሥት ገንዘብ አሰባሰብ**

፩) በሕግ ካልተፈቀደ በስተቀር ማናቸውንም የመንግሥት ገንዘብ መሰብሰብ አይቻልም፡፡

፪) ማናቸውም የመንግሥት ገንዘብ የሚሰበሰበው ቢሮው በሚያሳትመው ወይም እንዲታተም በሚፈቅደው ደረሰኝ ብቻ ይሆናል፡፡

፫) ማናቸውንም የመንግሥት ገንዘብ እንዲቀበል ወይም እንዲሰበስብ ሥልጣን የተሰጠው ሰው ወይም ሥልጣን የተሰጠው አካል ቢሮው በሚያወጣው መመሪያ መሠረት የሰበሰበውን ወይም የተቀበለውን የመንግሥት ገንዘብ ወደ ትሬዠሪ (ካዝና) ገቢ ያደርጋል፣

፬) ገንዘብ የተቀበለበትን እና ገቢ ያደረገበትን ደረሰኝ መዝገቦ ይይዛል፡፡

(e) advising the head of public body, at regular intervals, on its internal practices and controls and on whether they are efficient and economical.

2) The government shall endow heads and staff of internal audit with legal protection against any persecution because of performance of their duties.

PART THREE

COLLECTION AND DEPOSIT OF PUBLIC MONEY

8. **Consolidated Fund**

1) There shall be one consolidated Fund into which all public money shall be deposit except that otherwise allowed by law.

2) The Bureau shall record Aid in kind in the Consolidated Fund based on the information it obtains from the concerned Public Body.

3) The Consolidated Fund shall be maintained and administered by the Bureau.

4) The Bureau may open, in the name of any public body, bank accounts for the deposit of Public Money and order the closing of the same. Such accounts shall form part of the Consolidated Fund. The execution prescribed in the directive issued by the bureau.

9. **Collections of Public Money**

1. No public money shall be collected except when authorized by law.

2) No public money shall be collected without the use of the official receipts of the Bureau or a receipt printed with the authorization of the Bureau.

3) Every authorized person who collects or receives public money shall deposit the Public Money so collected into the Consolidated Fund

4) Keep a record of receipts and deposits of it in the form and manner prescribed in directives issued by the Bureau.

10. Maallaqa Mootummaa Kaa'uu

1) Fandii walitti kuufame keessatti galmeeffamuun gargaarsaa akaakun argamuun alatti, kanuma keessa akka taa'etti kan laakka'amu maallaqni Mootummaa kamiyyuu maqaa Biirootiin fandii walitti kuufame keessa taa'a.
2) Kaayyoo addaatiif maallaqni fandii walitti kuufame keessa taa'e kaayyoo taa'eef akka oolu bu'uura hayyamuutiin baasii ta'ee kaffalamuu ni danda'a.
3) Maallaqni mootummaa naannichaa kan armaan gadii ni dabalata.
   (a) Herregawwan addaa Mootummaa Naannichaa fi galii herregawwan kanneen irraa argamu,
   (b) Galiiwwan Mootummaa Naannichaa,
   (c) Mootummaan Naannichaa yookiin manni hojii mootummaa kamiyyuu walta'iinsa gar-lamee yookiin gar-baay'ee yookiin maddawwan biraa irraa maallaqa liqiin yookiin gargaarsaan argatu,
   (d) Deeggarsa baajataa Mootummaa Federaalaa irraa argamuu fi Mootummaan Naannoo sanadoota wabii baasuu fi gurguruun maallqaa waliti qabu.
   (e) Gargaarsa akaakuudhaan argamu

11. Dhala

Maqaa Biirichaan yookiin maqaa Manneeen Hojii Mootummaa kaminiyyuu Baankiin Biyyooleessaa Itoophiyaa Baankii bakka buusu keessa maallaqa herrega keessa taa'ee jiru irratti Baankiichi dhala ni kaffala. Hanga dhala kaffalamuu waliigaltee Baankii fi Biiricha giddutti godhamuun ni murata'a. Haalli raawwii isaa qajeelfama Biiroon baasuun kan murtaa'u ta'a.

KUTAAAFUR

Waa'ee Dhiifama Idaa, Idaa Haquu fi Gatii Tajaajila Adda Addaa Murteessuu

12 Dhiifama Idaa

1) Manni Maree Bulchiinsaa sababni gahaa ta'e jiraachuu isaa yoo itti amane herregaa walitti qabamaa biroo kamiyyuu, akkasumas kana irratti kan kaffalamee yookiin dhala kaffalamu dabalee dhiifama gochuu yookiin dhiifama gochuu aangoo isaa guutuuma guututti yookiin gartokkeen hogganaaf kennuu ni dandaa'a.
2) Manni Maree Bulchiinsaa yaada Hogganaa Biiroo irraa dhiyaatu bu'uureffachuun sababa gahaan jiraachuu isaa yoo itti amane, gibira kamiyyuu dhala kana irratti kaffalamuu yookiin dhala kaffalame dabalee dhiifama gochuu ni danda'a.

፲. የመንግሥት ገንዘብ ስለማስቀመጥ

፩) ፈንድ ውስጥ በመመዝገቡ በዚሁ እንደተቀመጠ ከሚቆጠር በዓይነት ከሚገኝ እርዳታ በስተቀር ማናቸውም የመንግሥት ገንዘብ በቢሮው ስም ክምችት ፈንድ ውስጥ ይቀመጣል፡፡
፪) ለተለየ ዓላማ የክምችት ፈንድ ውስጥ የተቀመጠ ገንዘብ ለዚሁ ዓላማ እንዲውል በሚፈቀደው መሠረት ወጪ ሆኖ ይከፈላል፡፡
፫) የክልሉ መንግሥት ገንዘብ የሚከተሉትን ይጨምራል፡፡
   (ሀ) የክልሉ መንግሥት ልዩ ሂሣቦች እና ከእነዚሁ የሚገኝ ገቢ፣
   (ለ) የክልሉ መንግሥት ገቢዎች፣
   (ሐ) የክልሉ መንግሥት ወይም ማናቸውም የመንግሥት መሥሪያ ቤት በባለሁለት ወገን ወይም በባለብዙ ወገን ስምምነት ወይም ከሌሎች ምንጮች በብድር ወይም በእርዳታ የሚያገኘው ገንዘብ፣
   (መ) ከፌዴራራል መንግሥት የሚገኝ የበጀት ድጋፍ እና የክልሉ መንግሥት የዋስትና ሰነዶችን በማውጣትና በመሸጥ የሚሰበስበው ገንዘብ፣
   (ሠ) በዓይነት የሚገኝ እርዳታ፡፡

፲፩ ወለድ

በቢሮው ወይም በማናቸውም የመንግሥት መሥሪያ ቤት ስም በኢትዮጵያ ብሔራዊ ባንክ በሚወክለው ባንክ በተከፈቱ የባንክ ሂሣቦች ውስጥ በሚገኝ ተቀማጭ ገንዘብ ላይ ባንኩ ወለድ ይከፍላል፡፡ የወለዱም መጠን በባንኩና በቢሮው መካከል በሚደረግ ስምምነት ይወሰናል፡፡ አፈጻጸሙ ቢሮው በሚያወጣው መመሪያ ይወሰናል፡፡

ክፍል አራት

ዕዳን ስለመማር ስለመሠረዝና ለልዩ ልዩ አገልግሎቶች ክፍያዎችን ስለመወሰን

፲፪. የዕዳ ምህረት

፩) የክልሉ መስተዳደር ምክር ቤት በቂ የሆነ ምክንያት መኖሩን ሲያምንበት ማናቸውንም ሌሎች ተሰብሳቢ ሂሣቦችን እንዲሁም በዚሁ ላይ ከተከፈለ ወይም ከሚከፈል ወለድ ጭምር ምህረት ሊያደርግ ወይም ምህረት የማድረግ ሥልጣኑን ሙሉ በሙሉ ወይም በከፊል ለቢሮ ኃላፊው ሊሰጥ ይችላል፡፡
፪) የክልሉ መስተዳደር ምክር ቤት ከቢሮ ኃላፊው በሚቀርብለት አስተያየት መሠረት በማድረግ በቂ ምክንያት መኖሩን ሲያምንበት ከማንኛውም ግብር፣ በዚሁ ላይ ከሚከፈል ወይም ከተከፈለ ወለድ ጭምር ምህረት ሊያደርግ ይችላል፡፡

10. Deposits of Public Money

1) All public money shall be deposited in the Consolidated Fund to the credit of the Bureau, except aid in kind which shall be recorded in the Consolidated Fund and therefore deemed to be deposited.
2) Money paid into the Consolidated Fund for a special purpose may be paid out of the Consolidated Fund according to the Proclamation which established the special purpose.
3) Regional Government money includs
   (a) Special funds of the regional government and the income and revenue from them;
   (b) Revenues of the regional government;
   (c) Money raised by the regional government through direct loans or aid under bilateral or multilateral agreement or from other sources.
   (d) Budget subsidy from federal government.
   (e) Aid in kind.

11. Interest

Any delegated bank by The National Bank of Ethiopia shall pay interest on money deposited in all accounts held by it in the name of the Bureau or any public body. The rate of interest shall be fixed by a mutual agreement of the Bureau and the Bank. The procedures prescribed in the directive issued by the Bureau.

PART FOUR

Remissions write-offs, Fees and Charges

12. Remissions

1) The Council of Regional Administration may for good cause remit any other receivable and any interest paid or payable on it or delegate such power in whole or in part to the Bureau Head.
2) The Council of Regional administration may, for good cause and upon the recommendation of the Bureau Head remit any tax, including any interest paid or payable on it.

3) Hogganaan Biirichaa dambii Manni maree Bulchiinsaa baasuun gibira hanga maallaqa murtaa'ee yookiin idaawwan walitti qabaman biroon dhiifama gochuu ni danda'a.

13. Haalawwan Dhiifamni Idaa Itti Taasifamu

i) Bu'uura keewwata (12) jalatti tumameen dhiifamni godhamu guutumaan yookiin gartokkeen, daangaadhaan yookiin daangaa malee:

a) Adaba taaksii yookiin herregoota walitti qabaman biroo galchuudhaaf dhimmichi himannaaf erga qajeelfamee, himatichi eegalee yookiin utuu hin eegalin dura,

b. Adaba taaksii yookiin herregawwan walitti qabaman murtiin himata raawwiin, osoo hin kaffalamin dura yookiin erga kaffalamee booda,

c) Dhimmi kamiiyyuu taaksii yookiin herregaawwan walitti qabaman biroo ilaalu yookiin dhimmootni yoo jiraatanii fi haalawwan ittigaafatamummaa kaffaluu hordofsiisaan utuu hin ga'in dura kennamuu ni danda'a.

2) Bu'uura keewwata kana keewwata xiqqaa 1 tiin dhiifamni taasifame gibira kaffalame irratti yoo ta'e, hammi maallaqa dhiifama taasifame kaffalaan gibiraa garafuulduraatti gibiraa kaffalu waliin akka wal danda'u ni taasifama.

14. Dhiifama Idaa Taasifame Gabaasuu

Labsii kanaan yookiin bu'uura labsii biraa kamiiniyyuu bara baajataa tokko keessatti idaa dhiifamni taasifamee bara baajataa keessatti herrega Mootummaa dhihaatu waliin gabaafama.

15. Idaa Haquu

1) Mootummaa Naannoof galuu kan qabu herregni walitti qabamu kamiyyuu dirqamni raawwatamuu qabu yookiin gaaffiin naaf ta'aa yookiin qabeenyi Mootummaa bade guutumatti yookiin gar tokkoon haala itti haqamu Manni Maree Bulchiinsaa dambii baasuu ni danda'a.

2) Herrega walitti qabamu kamiyyuu dirqama yookiin haquun gaaffii naaf ta'aa baajata hayyamame irraa hir'isuu bu'aa kan hordofsiisu yoo ta'u, idichi haqamuu kan danda'u labsii baajataan baajatni baasiin kan qabame yoo ta'u qofaadha.

3) Herrega walitti qabamu kamiyyuu dirqama yookiin gaaffii naaf ta'aa biroo haquun Mootummaan Naanniichaa mirga idaa deebisiisuudhaaf yookiin walitti qabuudhaaf qabu hin daangessu.

፫) የክልሉ መስተዳደር ምክርቤት በሚያወጣው ደንብ እስከተወሰነው የገንዘብ መጠን ድረስ የቢሮ ኃላፊው የግብር ወይም ሌሎች ተሰብሳቢዎች ዕዳ ምህረት ሊያደርግ ይችላል።

፲፫. ምህረት የሚደረግባቸው ሁኔታዎች

፩) በአንቀጽ ፲፪ በተደነገገው መሠረት የሚደረግ ምህረት በሙሉ ወይም በከፊል፣ በገደብ ወይም ያለገደብ ሆኖ፣

(ሀ) ታክስ መቀጫ ወይም ሌሎች ተሰብሳቢ ሂሣቦችን ለማስገባት ጉዳዩ ለክስ ከተመራ፣ ክሱ ከተጀመረ ወይም ከመጀመሩ በፊት፣

(ለ) ታክስ መቀጫ ወይም ሌሎች ተሰብሳቢ ሂሣቦች በፍርድ አፈጻጸም ውሳኔ ከመከፈላቸው በፊት ወይም ከተከፈሉ በኋላ፣

(ሐ) ታክስን ወይም ሌሎች ተሰብሳቢ ሂሣቦችን የሚመለከት ማናቸውም ጉዳይ ወይም ጉዳዮች ሲኖሩና የመክፈል ሀላፊነትን የሚያስከትሉ ሁኔታዎች ከመድረሳቸው በፊት ሊሰጥ ይችላል።

፪) በዚህ አንቀጽ ንዑስ አንቀጽ ፩ መሠረት ምህረት የተደረገው በተከፈለ ግብር ላይ ሲሆን፣ ምህረት የተደረገው ገንዘብ መጠን ግብር ከፋዩ ለወደፊት ከሚከፍለው ግብር ጋር እንዲካካስ ይደረጋል።

፲፬. ምህረት የተደረገለትን ዕዳ ሪፖርት ስለማድረግ

በዚህ አዋጅ ወይም በሌላ በማናቸውም አዋጅ መሠረት በአንድ የበጀት ዓመት ውስጥ ምህረት የተደረገለት ዕዳ በበጀት ዓመቱ በሚቀርበው የመንግሥት ሂሣብ ውስጥ ተጠቃሎ ሪፖርት ይደረጋል።

፲፭. ዕዳን ስለመሠረዝ

፩) ለክልሉ መንግሥት መግባት ያለበት ማንኛውም ተሰብሳቢ ሂሣብ፣ መፈጸም ያለበት ግዴታ፣ የይገባኛል ጥያቄ ወይም የጠፋ የመንግሥት ንብረት በሙሉ ወይም በከፊል ስለሚሠረዝበት ሁኔታ የክልሉ መስተዳደር ምክር ቤት ደንብ ሊያወጣ ይችላል።

፪) የማናቸውም ተሰብሳቢ ሂሣብ፣ ግዴታ ወይም የይገባኛል ጥያቄ መሠረዝ ከተፈቀደው በጀት ላይ የመቀነስ ውጤት የሚያስከትል በሚሆንበት ጊዜ ዕዳው ሊሠረዝ የሚችለው የበጀት ወጪው በበጀት አዋጅ የተያዘለት እንደሆነ ብቻ ይሆናል።

፫) የማንኛውም ተሰብሳቢ ሂሣብ፣ ግዴታ ወይም ሌላ የይገባኛል ጥያቄ መሠረዝ የክልሉ መንግሥት ዕዳውን ለማስመለስ ወይም ለመሰብሰብ ያለውን መብት አይገድብም።

3) The Bureau Head may for good cause remit any tax or any other receivable up to an amount determined by Regulations issued by the Council of Regional administration.

13. Conditions for Remissions

i. A remission of the types described under Article 12 above may be total or partial or conditional or unconditional and may be granted.

(a) Before, after or pending any suit for the recovery of the tax penalty or other receivable in respect of which the remission is granted;

(b) Before or after any payment of the tax, penalty or other receivable has been made or enforced by process or execution; and

(c) With respect to a tax or other receivable in any particular case or class of cases and before the liability for it arises.

2. Where a remission granted in accordance with this Article is on tax paid, the amount of tax remitted shall be set off against the tax payable by the tax payer in future tax years.

14. Reporting of Remissions

Remissions granted under this Proclamation or any other Proclamation during fiscal year shall be reported in the public Accounts for that year.

15. Write-offs

1) The Council of Regional Administration may issue Regulations regarding the writing off of all or part of any receivable or obligation due to the regional Government or any claim by the regional Government.

2) No receivable obligation or claim the writing-off which would result in a charge to an appropriation shall be written-off unless the amount written-off is included as a budgetary expenditure in an appropriation Proclamation.

3) The writing-off any receivable obligation or claim does not affect any right of the Regional Government to collect or recover the receivable, obligation or claim.

4) Bu'uura labsii kanaan bara baajatichaa keessatti kan haqame herregni walittiqabamu, dirqamni yookiin gaaffiin naaf ta'aa bara baajatichaa keessatti hamatamee gabaafamuu qaba.

16. **Kaffaltii Meeshaa fi Tajaajilaa**

Manni Maree Bulchiinsaa meeshaawwan manneen hojii mootummaa dhiyeessan, tajaajila kennanii fi kennawwan tajaajilaaf hanga gatii kaffa!amuu dambii baasuu ni danda'a.

KUTAA SHAN

Baajata

17. **Baajata Waggaa**

Baajatni waggaa Mootummaa Naannoo tokko tokkoon isaa galii, baasii fi deeggarsa baajataa Mootummaa Federalaa irraa argatu, akkasumas uwwisa baasii kan agarsiisu Caffee Naannootiin ni mirkanaa'a.

18. **Dinagdee Maakiroo fi Hammata Fiizikaalaa fi Sirna Dhiyeessaa fi Qophii Baajata Waggaa**

1) Ogganaan Biiroo, dinagdee maakiroo fi hammata fiizikaalaa Mootummaa Naannoo qopheessuun waggaa waggaadhaan Mana Maree Bulchiinsaatti dhiyeessuu qaba.
2) Hammatamni kun waggoota sadii walitti aanan keessatti:-
   a) Tilmaama galii waggaa keessatti walitti qabamuu danda'an galiiwwanii sassaabaman maddawwan galii ijoo ijoo adda baasuun,
   (b) Tilmaama maallaqa waggaa waggaan tokkoo tokkoon manneen hojii Mootummaa baasii ta'uu danda'u baasii idilee fi kaappitaalaan addaan baasuun,
   (c) Baasii idilee fi kaappitaalaa sadarkaa dinagdeen addaan baasuun,
   (d) Mootummaan Naannoo deeggarsa baajataa Aanaalee fi Bulchiinsa Magaalootaa kennu,
   (e) Uwisa baasii,
   (f) Raawwii dinagdee maakiroo yeroo dhiyoo kan agarsiisu ta'uu qaba.
3) Bu'uura Keewwata kana keewwata xiqqaa (1) jalatti tumameen Hogganaa Biiroon qopha'ee kan dhiyaatu dinagdee maakiroo fi hammata fiizikaalaa karoora dinagdee maakiroo ijoo ijoo ta'an kan of keessatti qabatee ta'uu qaba.

፬) ማንኛውም በዚህ አዋጅ መሠረት በበጀት ዓመቱ ውስጥ የተሠረዘ ተሰብሳቢ ሂሣብ፣ ግዴታ ወይም ሌላ የይገባኛል ጥያቄ በበጀት ዓመቱ የመንግሥት ሂሣብ ውስጥ ተጠቃሎ ሪፖርት መደረግ አለበት::

፲፮ **የዕቃና የአገልግሎት ክፍያዎች**

የክልሉ መስተዳደር ምክር ቤት የመንግሥት መሥሪያ ቤቶች ለሚያቀርቡት ዕቃ፣ ለሚሰጡት አገልግሎት እና ለአገልግሎት መስጫዎች የሚያስከፍሉትን ዋጋ ልክ ደንብ ሊያወጣ ይችላል::

ክፍል አምስት

በ ጀ ት

፲፯. **ዓመታዊ በጀት**

የእያንዳንዱን የበጀት ዓመት የክልሉ መንግሥት ገቢ፣ ወጪ እና ከፌዴራል መንግሥት የሚያገኘው የበጀት ድጋፍ እንዲሁም የወጪውን አሸፋፈን የሚያሳይ በጀት በጨፌ ይፀድቃል::

፲፰. **የማክሮ ኢኮኖሚ እና የፊስካል ማዕቀፍ እና የአቅርቦት ሥርዓት እና የበጀት ዝግጅት**

፩) የቢሮ ኃላፊው የክልሉ መንግሥትን የማክሮ ኢኮኖሚና የፊስካል ማዕቀፍ በማዘጋጀት በየዓመቱ ለክልሉ መስተዳደር ምክር ቤት ማቅረብ አለበት::

፪) ይህም ማዕቀፍ በተከታታይ ሦስት ዓመታት ውስጥ፣
   ሀ) ሊሰበሰብ የሚችለውን ገቢ ግምት በዋና ዋና የገቢ ምንጮች በመለየት፣
   (ለ) በእያንዳንዱ የመንግሥት መሥሪያ ቤት ወጪ ሊደረግ የሚችለውን ገንዘብ ግምት በመደበኛ እና በካፒታል ወጪ በመለየት፣
   (ሐ) የመደበኛ እና የካፒታል ወጪዎችን በክፍላተ-ኢኮኖሚ በመለየት፣
   (መ) የክልሉ መንግሥት ለወረዳና ለከተማ አስተዳደር የሚሰጠውን የበጀት ድጋፍ
   (ሠ) የወጪውን አሸፋፈን፣
   (ረ) የቅርብ ጊየዜያት የማክሮ ኢኮኖሚ አፈፃጸሞችን፣ የሚያሳይ መሆን አለበት::

፫) በዚህ አንቀጽ ንዑስ አንቀጽ ፩ በተደነገገው መሠረት በቢሮ ኃላፊው ተዘጋጅቶ የሚቀርበው የማክሮ ኢኮኖሚን የፊስካል ማዕቀፍ ዋና ዋና የሆኑ የማክሮ ኢኮኖሚ ዕቅዶችን ያካተተ መሆን አለበት::

4) Any receivable obligation or claim written-off under this Proclamation during a fiscal year shall be reported in the public account for that year.

16. **Fees and Charges**

The Council of regional administration may issue regulations with respect to fees and charges levied by public bodies for providing goods, services or use of facilities;

PART FIVE

BUDGET

17. **Annual Budget**

The budget for each fiscal year which comprises the Regional Govern nt revenue, expenditure and subsidy from Federal Government as well as the financing of the budget shall be approved by the Caffee.

18. **Macro-economic and Fiscal Framework**

1) The Bureau Head shall annually submit to the Council of Regional administration macro-economic and fiscal framework.
2) Such framework shall cover three consecutive years and contain:
   (a) estimates of all revenue to be raised during each fiscal year classified per main revenue item;
   (b) estimates of expenditure for each fiscal year per each P lic Body segregated by recurrent and capital expenditure;
   (c) estimates of recurrent and capital expenditure segregated by economic sector;
   (d) estimates of budget subsidy to woreda and municipalities administration.
   (e) the financing of the budget; and
   (f) recent years macro-economic performance.
3) The macro-economic fiscal framework submitted by the Bureau head pursuant to sub-article 1 of this Article shall include major macro-economic plans.

19. Dinagdee Maakiroo fi Hammata Fiizikaalaa fi Sirna Qopheesuu fi Dhiyeessuu Baajata Waggaa

1) Biiroon, dinagdee maakiroo fi hammata fiizikaalaa fi sirna dhiyeessii fi qophii baajata waggaa ni baasa.
2) Bu'uura keewwata kana keewwata xiqqaa (1) irratti ibsameen, sirni qopheesuu fi dhiyeessuu baajata waggaa yoo xiqqaate qabxii armaan gadii qabachuu qaba:
   (a) Bara baajataa keessatti tilmaama maallaqa Mootummaa walitti qabama jedhame kamiyyuu,
   (b) Baajata waggaa tilmaama baasii idilee fi kaapitaala Mootummaa Naannoo,
   (c) Uwisa baasii baajata waggaa,
   (d) Deggarsa baajata Mootummaan federaalaa Naannoof kennu.

20. Baaxii Baajataa

Hogganaan Biirichaa gaaffii baajataa tokkoo tokkoof baaxii baajataa bu'uura gochuun hanga baasii baajataa ol'aanaa ni murteessa.

21. Baajata Raggaasisuu fi Beeksisuu

1) Hogganaan Biiroo:
   (a) Bara baajataa itti aanuuf baajata barbaachisu Manna Maree Bulchiinsaatiif ni dhiyeessa,
   (b) Caffee Naannoo irratti argamuun baajata Mana Maree Bulchiinsaa deeggaramee dhiyaate irratti ibsa ni kenna.
2) Baajatni waggaa hanga Waxabajjii 30tti Caffee Naannichaatiin ragga'ee, manneen hojii Mootummaa hundumtuu hanga Adooleessa 7tti akka beekan ni taasifama.
3) Aanaalee fi bulchiinsi Magaalotaa hanga Adooleessa 30tti baajata isaanii mirkaneesanii dhiyeessuu qabu.
4) Angoo Caffee Naannootiin baajatni ragga'e Magalata Oromiyaa irratti maxxanfame ni baha.

22. Jijjiirraa Baajataa

1) Baajata marmartuu irraa gara kaapitaalaatti jijjiiruun ni danda'ama.
2) Baajata kaappitaalaa irraa gara baajata marmaartuutti jijjiiruun hin danda'amu.

23. Jijjiirraa Baajataa Mana Hojii Mootummaa Keessatti Raawwatamu

1) Hogganaan Biirichaa
   (a) Mana hojii Mootummaa keessatti baajata idilee ilaalchisee gulantaa baasii keessatti jijjiirraa baajataa gochuuf,

፲፱. የማክሮ ኢኮኖሚ እና የፊስካል ማዕቀፍ እና የዓመታዊ በጀት አዘገጃጀት እና አቀራረብ ሥርዓት

፩) ቢሮው የማክሮ-ኢኮኖሚና የፊስካል ማዕቀፍ እና የዓመታዊ በጀት አዘገጃጀትና አቀራረብ ሥርዓት ይቀርፃል::
፪) በዚህ አንቀጽ ንዑስ አንቀጽ ፩ በተደነገገው መሠረት የሚቀረፀው የዓመታዊ በጀት አዘገጃጀትና አቀራረብ ሥርዓት ቢያንስ የሚከተሉትን ሊይዝ ይገባል::
   (ሀ) በበጀት ዓመቱ ውስጥ ሊሰበሰብ ይችላል ተብሎ የሚገመተውን ማናቸውም የመንግሥት ገንዘብ፣
   (ለ) የክልሉ መንግሥት የበጀት ዓመቱን የመደበኛ እና የካፒታል ወጪ ግምት፣
   (ሐ) የበጀት ዓመቱን የወጪ አሸፋፈን
   (መ) የፌዴራል መንግሥት ለክልል የሚሰጠውን የበጀት ድጋፍ፣

፳. የበጀት ጣሪያ

የቢሮው ኃላፊው ለእያንዳንዱ የበጀት ጥያቄ መሠረት የበጀት ጣሪያ ሊሆን የሚገባውን ከፍተኛውን የወጪ በጀት መጠን ይወስናል::

፳፩ በጀትን ስለማጽደቅና ስለማሣወቅ

፩) የቢሮ ኃላፊው
   (ሀ) ለተከታዩ የበጀት ዓመት የሚያስፈልገውን በጀት ለክልሉ መስተዳደር ምክር ቤት ያቀርባል::
   (ለ) በጨፌ ጉባኤ ላይ በመገኘት በክልሉ መስተዳደር ምክር ቤት ተደግፎ ስለቀረበው በጀት ማብራሪያ ይሰጣል::
፪) የዓመቱ በጀት እስከ ሰኔ ፴ ቀን በጨፌ ጸድቆ ሁሉም የመንግሥት መሥሪያ ቤቶች እስከ ሐምሌ ፯ ቀን ድረስ እንዲያውቁት ይደረጋል::
፫) ወረዳዎችና የከተሞች አስተዳደሮች እስከ ሐምሌ ፴ ቀን ድረስ በጀታቸውን አጽድቆ ማቅረብ አለባቸው::
፬) በጨፌ የፀደቀው በጀት በመገለተ ኦሮሚያ ታትሞ ይወጣል::

፳፪ የበጀት ዝውውር

፩) ከመደበኛ በጀት ወደ ካፒታል በጀት ማዛወር ይቻላል::
፪) ከካፒታል በጀት ወደ መደበኛ በጀት ማዘዋወር አይቻልም::

፳፫ በመንግሥት መሥሪያ ቤት ውስጥ የሚደረግ የበጀት ዝውውር

፩) የቢሮ ኃላፊው:-
   (ሀ) በመንግሥት መሥሪያ ቤት ውስጥ መደበኛ በጀትን በተመለከተ በወጪ መደቦች ውስጥ የበጀት ዝውውር ለማድረግ፣
   (ለ) በአንድ የመንግሥት መሥሪያ ቤት ውስጥ በጀትን ከአንድ

19. Format for Macro-economic and Fiscal Framework and Annual Budget Preparations and Submissions

1) The Bureau shall establish the format for macro-economic and fiscal framework and annual budget submissions.
2) The format to be established pursuant to sub-article 1 of this Article shall at least contain:
   (a) estimates of all revenue expected to be raised during the fiscal year to which the budget relates;
   (b) estimates of recurrent and capital expenditure for that fiscal year;
   (c) proposals for financing the budget for that fiscal year.
   (d) budget subsidy to be granted to Regional government by Federal government.

20. Ceilings of Budget

The Bureau Head shall establish the maximum amount on which each expenditure budget request is to be based.

21. Budget Approval and Notification

1) The Bureau Head shall annually:
   (a) submit to the Council of Regional administration the budget projection for the coming fiscal year;
   (b) provide justifications on the budget endorsed by the Council Regional administration to the caffee meetings.
2) The budget shall be approved by the Caffee by Sene 30th and all public bodies shall be notified by Hamle 7.
3) Woredas and manucipal administrations shall approve and submit their budget by Hamile 30th.
4) The budget approved by the Caffee shall be published in the Magalata Oromia.

22. Budget Transfer

1) Transfers shall be allowed from the Recurrent Budget to the Capital Budget.
2) No transfers shall be allowed from the Capital Budget to the Recurrent Budget.

23. Budget Transfers within Public Bodies

1) The Bureau Head may within a Public Body:
   (a) transfer funds within items of expenditure of the recurrent Budget;

(b) Mana hojii Mootummaa tokko keessatti pirojektiin kappitaalaa tokko irraa gara piroojektii kaappitaalaa biraatti baajata jijjiiruuf,

(c) Waggoota darban keessatti baajataa hayamamee fi bara baajatichaa keessatti pirojektii kaappitaalaaf baajatni kan hin qabamneef hafte dirqama raawwachuuf kan oolu kaappitaala hayyamamerra mana hojii raawwatuuf baajata jijjiiruuf,

(d) Mana hojii Mootummaa tokko jala manneen hojii jiran yoo walitti dabalaman yookiin yoo gargar bahan iddoo tokkoo gara iddoo biraatti baajaticha jijjiiruuf aangoon kennameefii jira.

2) Hogganaan Biirichaa keewwata kana keewwata xiqqaa 1 irratti angoo kennameefiin bakka bu'ummaa itti gaafatamaa ol'aanaa mana hojii dhimmi ilaaluuf kennuu ni danda'a

24. Jijjiirraa Baajataa Manneen Hojii Mootummaa Jidduutti Raawwatamu.

1) Manni hojii Mootummaa tokko baajata idilee hayyamameef kan itti hin fayyadamne ta'ee yoo argame, Hogganaan Biirichaa gara mana hojii biraatti baajaticha jijjiiruu ni danda'a.

2) Hogganaan Biirichaa sababa itti aananin baajata kaappitaalaa Mana hojii mootummaa tokkoo gara baajata kaappitaalaa mana hojii Mootummaa biraatti akka jijjiiramu hayyamuu ni danda'a.

(a) Hanqina baajataa mana hojii Mootummaa tokko keessatti qunname salphisuudhaaf bara baajatichaa mana hojii Mootummaa biraatiif hayyamamee fi hojii irraa kan hin ooliin baajataa kaappitaalaa jijjiiruudhaan itti fayyadamuun barbaachisaa yoo ta'uu fi daballiin baajataa kunis kan barbaachise dursee baajata kaappitalaalaa pirojeektiif hayyamame ta'uun isaa yoo mirkanaa'u,

(b) Baroota darban keessatti pirojektiin hayyamamee fi bara baajata keessatti baajatni pirojektii kan hin qabaminiif dirqama hafaniif raawwachuu kan oolu gaaffiin baajataa kan dhiyaate yoo ta'e,

(c) Jijjirraa caasaa mana hojii Mootummaatiin ragga'een yookiin sababa fooyya'insi ittigaafatamummaa hojii taasifameen jijjiirraa baajataa gochuun barbaachisaa ta'ee yoo argamu,

ካፒታል ፕሮጀክት ወደ ሌላ የካፒታል ፕሮጀክት ለማዘዋወር፣

(ሐ) አስቀድሞ ባሉት ዓመታት ለተፈቀደ እና በበጀት ዓመቱ ውስጥ በጀት ላልተያዘለት የካፒታል ፕሮጀክት ለቀሪ ግዴታዎች ማስፈፀሚያ የሚውል በጀት ለአስፈፃሚ መሥሪያ ቤቱ ከተፈቀደ የካፒታል በጀት ለማዘዋወር

(መ) በአንድ የመንግሥት መሥሪያ ቤት ሥር ያሉ መሥሪያ ቤቶች ሲዋሀዱ ወይም ሲነጣጠሉ በጀቱን ከአንዱ ወደሌላው ለማዘዋወር፣ሥልጣን ተሰጥቶታል።

፪) የቢሮ ኃላፊው በዚህ አንቀጽ ንዑስ አንቀጽ ፩ የተሰጠውን ሥልጣን በውክልና አግባብ ላለው የመንግሥት መሥሪያ ቤት የበላይ ኃላፊ ሊሰጥ ይችላል።

፳፬. በመንግሥት መሥሪያ ቤቶች መካከል የሚደረግ የበጀት ዝውውር

፩) አንድ የመንግሥት መሥሪያ ቤት የተፈቀደለትን የመደበኛ በጀት የማይጠቀምበት ሆኖ ሲገኝ፣ የቢሮ ኃላፊው በጀቱን ወደሌላ የመንግሥት መሥሪያ ቤት ለማዘዋወር ይችላል።

፪) የቢሮ ኃላፊው በሚከተሉት ምክንያቶች የአንድ የመንግሥት መሥሪያ ቤት የካፒታል በጀት ወደሌላ የመንግሥት መሥሪያ ቤት የካፒታል በጀት እንዲዘዋወር ሊፈቅድ ይችላል:

(ሀ) በአንድ የመንግሥት መሥሪያ ቤት ውስጥ ያጋጠመን የካፒታል በጀት እጥረት ለማቃለል በበጀት ዓመቱ ለሌላ የመንግሥት መሥሪያ ቤት የተፈቀደ እና ጥቅም ላይ ያልዋለን የካፒታል በጀት በማዘዋወር መጠቀም አስፈላጊ ሲሆንና ይህም ተጨማሪ በጀት ያስፈለገው ቀደም ሲል ለተፈቀደ የካፒታል ፕሮጀክት መሆኑ ሲረጋገጥ፣

(ለ) ባለፉት ዓመታት ለተፈቀደ የካፒታል እና በበጀት ዓመቱ በጀት ላልተያዘለት ፕሮጀክት ቀሪ ግዴታዎች ማስፈፀሚያ የሚውል በጀት ጥያቄ የቀረበ እንደሆነ።

(ሐ) በመንግሥት መሥሪያ ቤት በጸደቀ የመዋቅር ለውጥ ወይም የሥራ ኃላፊነት ማሻሻያ በመደረጉ ምክንያት የበጀት ዝውውር ማድረግ አስፈላጊ ሆኖ ሲገኝ:

፫) አዲስ መደበኛ ፕሮግራም ወይም ካፒታል

(b) transfer budget from one capital project to another capital project,

(c) transfer the budget approved for capital expenditure of the Public Body to finance pending obligations of a project approved in previous years for which no budget is allocated in the current fiscal year;

(d) transfer the budget when organs under a Public Body merge or split.

2) The Bureau Head may delegate the appropriate head of public body to exercise the power vested in him under sub- article 1 of this Article

24. Budget Transfers between Public Bodies

1) The Bureau Head may transfer a recurrent budget from one Public Body to the other if it is ascertained that the Public Body to which the budget is appropriated cannot wholly utilize its budget,

2) The Bureau Head may authorize the transfer of funds from the capital budget of one Public Body to the capital budget of another public body under the following conditions:

(a) Where a deficiency in one Public Body's capital budget can be met by an offsetting transfer from another public body's capital budget approved for that fiscal year provided the capital budget receiving additional funds is a previously approved capital budget.

(b) Where a budget is requested to finance pending obligations of a project approved in previous years for which no budget is allocated in the current fiscal year

(c) Where a transfer is necessitated by an approved reorganization of the public body or reallocation of the public body or responsibilities

3) Sagantaan haaraan idileen yookiin kaappitaalaa yoo qunnamu Manni Maree Bulchiinsaa baajata heyyamame irraa jijjiiruudhaan akka raawwatamu murteessuu ni danda'a. Raawwiinsaa danbiidhaan murtaa'a.

25. Ittiin Eegannoo irraa Jijjiirraa Baajataa Raawwatamu

Labsii baajataa waggaa irratti kan kaa'ame daangaan kamiyyuu akka eeggametti ta'ee, sochii hojii bara baajataa hojii irra jiruuf baay'ee ariifachiisaa kan ta'ee fi baajatni waggaa yeroo qophaa'utti kan hin yaadamin maallaqni dabalataan yoo gaafatamu yookiin bara baajata darbe keessatti meeshaa dhiyaate yookiin tajaajila kennameef idaan hin kaffalamne jiraachuun isaa yoo mirkanaa'e Manni Maree Bulchiinsaa baajata ittiin eeggannoof qabame irraa dabalataan baasii karoorfameef kan oolu baajata jijjiiruu ni danda'a.

26. Dabalata Baajataa

Caffeen Naannichaa yaada murtii Manni Maree Bulchiinsaa dhiyeessu bu'uura gochuudhaan baajata dabalataa hayyamuu ni danda'a.

27. Turmaata Raggaasisa Baajataa

Caffeen jalqaba bara baajatichaa irratti baajata waggaa osoo hin raggaasisin yoo ture hanga baajatni raga'utti

1) Baajata idilee Bara darbe ragga'e ji'a ji'aan ilaalamee akka hojii irra oolu ni ta'a.
2) Maallaqni pirojektoota kaappitaalaaf duraan dursee hayyamame Hogganaa Biirichaan hayyamamee faayidaa irra ni oola.
3) Bu'uura keewwata kana keewwata xiqqaa (1) fi (2)n maallaqni faaydaa irra oole baajata waggaa Caffeen ragga'u keessatti herregama.

KUTAA JAHA

Kaffaltii Maallaqa Mootummaa

28. Fandii Walitti Kuufame Irraa Kaffaltii Raawwachuu

1) Caffeen baajataan yoo raggaase malee fandii walitti kuufame keessaa kaffaltii raawwachuun hin danda'amu,
2) Hogganaan Biiroo yoo hayyame malee baajata caffeen raggaasise irraa kaffaltii raawwachuu yookiin dirqama kaffaltii seenuun hin danda'amu.
3) Kaffaltiiwwan durgoo adda addaa fi geejjibaa kaffaltii dursaatiin yookiin dhumaatiin kennamuu ni danda'u. Haalli raawwii isaa qajeelfamaan ni murtaa'a.

ሲያጋጥም የክልሉ መስተዳደር ምክር ቤት ከተፈቀደ በጀት ላይ በማዘዋር እንዲፈጸም መወሰን ይችላል። አፈጻጸሙ በደንብ ይወሰናል።

፳፭. ከመጠባበቂያ በጀት ስለሚደረግ የበጀት ዝውውር

በዓመቱ የበጀት አዋጅ የተቀመጠው ማናቸውም ገደብ እንደተጠበቀ ሆኖ፣ በሥራ ላይ ላለው በጀት ዓመት የሥራ እንቅስቃሴ በጣም አስቸኳይ የሆነና የዓመቱ በጀት በሚዘጋጅበት ጊዜ ያልታሰበ ተጨማሪ ገንዘብ ሲጠየቅ ወይም ባለፈው የበጀት ዓመት ለቀረበ ዕቃ ወይም ለተሰጠ አገልግሎት ያልተከፈለ ዕዳ መኖሩ ሲረጋገጥ የክልሉ መስተዳድር ም/ቤት ለመጠባበቂያ ከተያዘው በጀት ውስጥ በተጨማሪ ለተጠየቀው ወጪ የሚሆን በጀት ማዛወር ይችላል።

፳፮. ተጨማሪ በጀት

የክልሉ ጨፌ፣ የክልሉ መስተዳደር ምክር ቤት የሚያቀርበውን የውሳኔ ሐሣብ መሠረት በማድረግ ተጨማሪ በጀት ሊፈቅድ ይችላል።

፳፯. የበጀት መጽደቅ መዘግየት

ጨፌው በአዲሱ የበጀት ዓመት መጀመሪያ የዓመቱን በጀት ሳያፀድቀው ቢዘገይ በጀቱን እስኪያጸድቀው ድረስ፣

፩) ባለፈው ዓመት የጸደቀው መደበኛ በጀት በየወሩ እየታየ ተፈጻሚ እንዲሆን ይደረጋል።
፪) ቀደም ሲል ለተፈቀዱ የካፒታል ፕሮጀክቶች ማስፈፀሚያ የሚውል ገንዘብ በቢሮ ኃላፊው እየተፈቀደ ጥቅም ላይ ይውላል።
፫) በዚህ አንቀጽ ንዑስ አንቀጽ ፩ እና ፪ መሠረት ጥቅም ላይ የዋለው ገንዘብ በክልሉ ጨፌ ከሚፀድቀው የዓመቱ በጀት ውስጥ ይታሰባል።

ክፍል ስድስት

የመንግሥት ገንዘብ ክፍያ

፳፰. ከተጠቃለለው ፈንድ ላይ ክፍያ መፈጸም

፩) ጨፌ በበጀትነት ካላፀደቀው በስተቀር ከተጠቃለለው ፈንድ ውስጥ ክፍያ መፈጸም አይቻልም፣
፪) የቢሮ ኃላፊው ካልፈቀደ በስተቀር በጨፌ ከፀደቀው በጀት ላይ ክፍያ መፈጸም ወይም የክፍያ ግዴታ መግባት አይቻልም።
፫) የልዩ ልዩ አበሎች ክፍያ እና የትራንስፖርት ቅድሚያ ወይም በመጨረሻ ክፍያ ለመስጠት ይቻላል። የአፈጻጸም ሁኔታው በመመሪያ ይወሰናል።

3) In cases where new program of recurrent or capital faces, the Council of Regional Government Administration may allow the transfer from the appropriated budget for program implementation. Implementation procedures shall prescribed by regulation.

25. Transfer from Contingency Budget

Emergency expenditures may be provided on the authority of the Council Of Administration by transfer from the provision for Contingency Budget, subject to any limitations imposed by the budget Proclamation for the current fiscal year, where additional funds are requested on the basis that they are urgently required for the current year's operations and could not have been foreseen in the Annual Budget or when it is ascertained that payments are not effected for goods supplied and services rendered in the previous fiscal year.

26. Supplementary Budget

Supplementary Budget appropriation may be authorized by the Caffee on the recommendation of the Council of regional administration.

27. Delay in Budget Approval

If the Caffee had not approved the annual Budget by the beginning of the fiscal year to which it relates, then until the current year budget is approved:

1) the approved recurrent budget of the previous fiscal year shall be implemented on a monthly basis;
2) funds for previously approved capital projects shall be released upon approval by the Bureau Head;
3) the amount disbursed pursuant to sub-article 1 and 2 of this article shall be added to the annual budget to be approved by the Caffee.

PART SIX

DISBURSEMENTS OF PUBLIC MONEY

28. Disbursements out of the Consolidated Fund

1) No disbursements shall be made out of the Consolidated Fund without the prior authorization of the Caffee.
2) No expenditure or commitment of expenditure can be incurred from the budget approved before the budget is allocated by the Bureau Head
3) The payment of different allowances and transport is possible to effect by advance or final payment. The procedures prescribed in directive issued by the bureau.

29. Daangaa Kaffaltii Dhiyeessuu

Bu'uura Labsii kana keewwata 22 haga 25tti tumameen yoo ta'e malee bara baajataa tokko keessatti manneen hojii Mootuummaa labsii baajata waggaa irratti ibsamaniif akka kaffalamu gulantaa herregaan adda bahee hanga maallaqa hayyamameen ol kaffaltii raawwachuun hin danda'amu.

30. Yaa'insaa fi Fedhii Maallaqa Callaa Dhiyeessuu

1) Qajeelfamni ba'u akka egametti ta'ee, itti gaafatamaan ol'aanaan mana hojiichaa yookiin namni inni bakka buusu sagantaa mana hojiichaa waliin kan walsime dabarsa maallaqaa callaa mana hojichaa fi fedhii maallaqa callaa hogganaa Biiroof yoo dhiyeesse malee, baajata hayyamame irraa kaffaltii raawachuu hin danda'u.
2) Manni hojii Mootummaa bu'uura ajaja fedhii maallaqa callaa dhiyeesseen kaffaltiin akka raawwatuuf gaafii Baankiif darbu galii Mootummaa fi sagantaa hojii Mana hojii Mootummaa bu'uura godhachuudhaan ta'a.
3) Biirichi gabatee yeroo dhiyeessii yaa'insaa maallaqa callaa fi fedhii maallaqa callaa ni qopheessa.

31. Dirqama Seenuu

1) Ittigaafatamaan ol'aanaan Mana Hojii Mootummaa yookiin namni inni bakka buusu barreeffamaan yoo gaafatame malee, mana hojiichaaf baajata hayyamame irraa kaffaltii raawwachuuf dirqama seenuu hin danda'u.
2) Manni Hojii Mootummaa kamiyyuu bara baajatichaa keessatti idaa ga'u kamiyyuu kaffaluuf kan dandeessisu baajatni gahaan yoo jiraate malee waliigaltee kaffaltii maallaqa mootummaa gaafatu yookiin dirqama gosa biraa keessa seenuu hin danda'u.
3) Kan keewwata kana keewwata xiqqaa (2) jalatti tumame jiraatu iyyuu raawwiin isaa bara baajataa tokkoo ol kan fudhatu waliggaltee pirojektii yeroo dheeraa uumuuf waggaa jalqabaa pirojektiichaaf baajatni heyyamame jiraachuun isaa mirkaneessuun qofti gahaa ta'a.
4) Biirichi gulantaa herregaa tokko tokkosaatiif dirqama faaynaansii seename sirna to'achuuf dandeessisuu fi haala ittiin galmeeffamu ni murteessa.
5) Ittigaafatamaan ol'aanaan mana hojii Mootummaa sirna Biiroon diriisu bu'uureeffachuun gulantaa herregaa tokkoo tokkoof dirqama faaynaansii seene to'achuuf dandeessisu galmee ni qabata.

፳፱. የክፍያ ገደብ ስለማቅረብ

በዚህ አዋጅ ከአንቀጽ ፳፪ እስከ ፳፭ በተደነገገው መሠረት ካልሆነ በስተቀር በአንድ የበጀት ዓመት ውስጥ ለመንግሥት መሥሪያ ቤቶች በበጀት አዋጁ ለተመለከቱት እንዲከፈል በሂሣብ መደብ ተለይቶ ከተፈቀደው የገንዘብ መጠን በላይ ክፍያ መፈጸም አይቻልም።

፴. የጥሬ ገንዘብ ፍሰት እና የጥሬ ገንዘብ ፍላጎትን ስለማቅረብ

፩) ቢሮው የሚያወጣው መመሪያ እንደተጠበቀ ሆኖ፣ የመንግሥት መሥሪያ ቤት የበላይ ኃላፊ ወይም እሱ የሚወክለው ሰው ከመሥሪያ ቤቱ የሥራ ፕሮግራም ጋር የተጣጣመ የመሥሪያ ቤቱን የጥሬ ገንዘብ ፍሰት እና የጥሬ ገንዘብ ፍላጎት ለቢሮው ካላቀረበ በስተቀር ከተፈቀደው በጀት ላይ ክፍያ መፈፀም አይቻልም።
፪) የመንግሥት መሥሪያ ቤት ባቀረበው የጥሬ ገንዘብ ፍላጎት መሠረት ክፍያ እንዲፈፀምለት ለባንክ የሚተላለፈው ትዕዛዝ የመንግሥትን ገቢ እና የመንግሥት መሥሪያ ቤቱን የሥራ ፕሮግራም መሠረት በማድረግ ይሆናል።
፫) ቢሮው የጥሬ ገንዘብ ፍሰትና የጥሬ ገንዘብ ፍላጎት ማቅረቢያ የጊዜ ሠሌዳ ያወጣል።

፴፩ ግዴታ ስለመግባት

፩) በመንግሥት መሥሪያ ቤት የበላይ ኃላፊ ወይም እሱ በሚወክለው ሰው በጽሑፍ ካልተጠየቀ በስተቀር ለመሥሪያ ቤቱ ከተፈቀደው በጀት ላይ ክፍያ ለመፈጸም ግዴታ መግባት አይቻልም።
፪) ማናቸውም የመንግሥት መሥሪያ ቤት በበጀት ዓመቱ ውስጥ የሚደርስ ማናቸውንም ዕዳ ለመክፈል የሚያስችል በቂ በጀት ካልኖረው በስተቀር የመንግሥት ገንዘብ ክፍያን የሚጠይቅ የውል ስምምነት ወይም ሌላ ዓይነት ግዴታ ውስጥ መግባት አይችልም።
፫) በዚህ አንቀጽ ንዑስ አንቀጽ ፪ የተደነገገው ቢኖርም አፈጻጸሙ ከአንድ የበጀት ዓመት በላይ ለሚወስድ የረዥም ጊዜ ፕሮጀክት ውል ለመዋዋል የመጀመሪያ ዓመት ለፕሮጀክቱ የተፈቀደ በጀት መኖሩን ማረጋገጥ ብቻ በቂ ይሆናል።
፬) ቢሮው ለእያንዳንዱ የሂሣብ መደብ የተገባለትን የፋይናንስ ግዴታ ለመቆጣጠር የሚያስችል ሥርዓትና የሚመዘገብበትን አኳኋን ይወስናል።
፭) የመንግሥት መሥሪያ ቤት የበላይ ኃላፊ ቢሮው በሚዘረጋው ሥርዓት መሠረት በማድረግ ለእያንዳንዱ የሂሣብ መደብ የተገባለትን የፋይናንስ ግዴታ ለመቆጣጠር የሚያስችል መዝገብ ይይዛል።

29. Disbursement Limits

Except as provided in Articles 22 to 25, no disbursements to public bodies shall be made in a fiscal year which exceeds the amounts appropriated in the budgetary Proclamation for that fiscal year.

30. submission of Cash Flow and Cash Requirements

1) Subject to the directives of the Bureau Head, no disbursements shall be made out of the approved budget unless the head of the Public Body or his authorized representative submits to the Bureau cash flow and cash requirements.
2) Payment instructions based on the cash flow requirements of the Public Body may only be given to a bank taking into consideration the revenue collected by the Government and the work program of the Public Body.
3) The Bureau shall establish the calendar for submission of cash flow and cash requirements.

31. Commitments

1) No commitment shall be made against an appropriation except by requisition of the head of the public body or by a person authorized by him in writing.
2) No contract or other arrangement requiring payment shall be entered into by any public body unless there is a sufficient unencumbered balance from the budget to discharge any debt that will be incurred during the fiscal year in which the contract or other arrangement is made.
3) Notwithstanding the provisions of sub-article 2 of this Article, in the case of concluding a long-term contract relating to a project lasting for more than one fiscal year, the ascertainment of budget appropriation for the first fiscal year of the project shall be sufficient.
4) The Bureau shall establish the procedures to the followed and the manner in which records for the control of financial commitments chargeable to each budgetary item will be registered.
5) The head of the public body shall maintain the records for the control of financial commitments chargeable to each budgetary item in a manner prescribed by the Bureau.

32. Kaffaltii Meeshawwanii fi Tajaajilaawwaniif Raawwatamu

1) Itti gaafatamaa ol'aanaan mana hojii Mootummaa yookiin kan inni bakka buusu akkaataakeew.3(2) tiin facaatiin baasii dhiyaachuu qabuu yookiin ibsa kaffaltii dabalataa armaan gaditti eeraman guutamuu yoo mirkaneesse malee, kaffaltii raawwachuu hin danda'u:

2) Kaffaltiichi hojiiwwan raawwataman yookiin dhiyeessaa meeshaa fi tajaajilaa kan ilaalu yoo ta'u,

(a) Hojiichi xumuramee meeshiichi dhiyaachuu yookiin tajaajilichi kennamuusaa fi gatiin bu'uura waliigalteetiin kan gaafatame ta'uusaa, bu'uura dirqama walligaaltee galameen kaffaltiin kan raawwatamu hojichi osoo hin xumuramin, meeshichi osoo hin dhiyaatinii fi tajaajilichi osoo hin kennamin dura yoo ta'e, kaffaltiin bu'uura waliigaalteetiin kan raawwatame ta'uu,

(b) Sirna Biiroon baasuun ibsii osoo hin kennamin dura kaffaltiin kan raawwatamu yoo ta'e, gaaffichi fudhatama kan qabu ta'uu, yookiin

3) Kaffaltii kanaan alattii raawwatamu kamiyyuu yoo ta'e namni kaffalamuuf kaffalticha argachuuf mirga kan qabu ta'uu,

4) Bu'uura keewwata kanaan Biirichi sirna qulqulleessuu fi mirkaneessuu guutamuu qabu hojii irra oolchuu dandeessisu qajeelfama baasuu ni danda'a.

5) Hanga maallaqa murta'uu ol kan jiru maallaqni Mootummaa kamiyyuu kaffaltiin raawachuu qabu herrega Baankitti maallaqa dabarsuun ta'a.Haalli raawwii isaa qajeelfama Biiroon baasuun kaan murtaa'u ta'a.

6) Mana hojii Mootummaa keessatti kaffaltii baasii xixxiqaaf kan oolu kaazinaa maallaqni keessa taa'u qabaachuu qabu. Hanga maallaqa kaazinaa keessa buluu qajeelfama Biiroon baasuun murtaa'a.

33. Baajata Kaappitaalaaf Yeroo Eeggannaa Kennamu

Bara baajata tokko keessatti raawwii pirojektii kaappitaalaa waliin kan walqabate gaaffii kaffaltii dhiyaate barri bajaataa erga dhumee booda yeroo guyyoota 30 keessatti herregamee kaffalamuu qaba.

34. Galii Deebi'ee kaffalamu

Seerota biroon daangaan kaa'ame akka jirutti ta'ee, mana hojii Mootummaaf dogoggoraan maallaqni galii ta'e jirachuun isaa herregaan yoo mirkanaa'e maallaqni abbaa mirgaaf deebi'uu ni danda'a. Tarreeffamni raawwii isaa qajeelfama Biiroon baasuun ni murtaa'a.

፴፪ ለዕቃዎችና አገልግሎቶች የሚደረግ ክፍያ

፩) የመንግሥት መሥሪያ ቤት የበላይ ኃላፊ ወይም እርሱ የሚወክለው በአንቀፅ 3 ንዑስ አንቀፅ (2) መሠረት መቅረብ ያለበት የወጪ ዝርዝር ወይም ተጨማሪ የክፍያ መግለጫ ከዚህ በታች የተጠቀሱት መሟላታቸውን ካላረጋገጠ በስተቀር ክፍያ ሊፈጽም አይችልም::

፪) ክፍያው የተከናወኑ ሥራዎችን፣ ወይም የዕቃና አገልግሎት አቅርቦትን የሚመለከት ሲሆን፣

(ሀ) ሥራው ተጠናቆ፣ ዕቃው መቅረቡን ወይም አገልግሎቱ መሰጠቱንና ዋጋው በስምምነቱ መሠረት የተጠየቀ መሆኑን፣ በተገባው የውል ግዴታ መሠረት ክፍያ የሚፈጸመው ሥራው ሳይጠናቀቅ፣ ዕቃው ሳይቀርብ እና አገልግሎቱ ከመሰጠቱ በፊት ከሆነ፣ ክፍያው በስምምነቱ መሠረት የሚፈጸም መሆኑን፣

(ለ) ቢሮው በሚያወጣው ሥርዓት መሠረት ማረጋገጫ ከመሰጠቱ በፊት ክፍያ የሚፈጸም ከሆነ ጥያቄው ተቀባይነት ያለው መሆኑን፣ ወይም

፫) ማናቸውም ከዚህ ውጭ የሚደረግ ክፍያ ከሆነ የሚከፈለው ሰው ክፍያውን ለማግኘት ባለመብት መሆኑን::

፬) በዚህ አንቀጽ መሠረት ቢሮው ሊሟላ የሚገባውን የማጣራትና የማረጋገጥ ሥርዓት ሥራ ላይ ለማዋል የሚያስችል መመሪያ ሊያወጣ ይችላል::

፭) ቢሮው በሚያወጣው መመሪያ ከሚወሰን የገንዘብ መጠን በላይ ያለ ማናቸውም የመንግሥት ገንዘብ ክፍያ መፈፀም ያለበት በባንክ ሂሳብ ገንዘብ በማስተላለፍ ይሆናል:: አፈጻጸሙ ቢሮው በሚያወጣ መመሪያ የሚወሰን ይሆናል::

፮) በመንግሥት መሥሪያ ቤቶች ውስጥ ለጥቃቅን ወጪዎች ክፍያ የሚውል ገንዘብ የሚቀመጥበት ካዝና ሊኖራቸው ይገባል:: በካዝና ሊያሳድሩት የሚገባ የገንዘብ መጠን ቢሮው በሚያወጣው መመሪያ ይወሰናል::

፴፫. ለካፒታል በጀት የሚሰጥ የችሮታ ጊዜ

በአንድ የበጀት ዓመት ውስጥ ከተከናወነ የካፒታል ፕሮጀክት ጋር በተያያዘ የቀረበ የክፍያ ጥያቄ የበጀት ዓመቱ ካለቀ በኋላ ባለው የ፴ ቀናት ጊዜ ውስጥ ታስቦ መከፈል አለበት::

፴፬. የገቢ ተመላሽ ክፍያ

በሌሎችሕጎች የተቀመጠው ገደብ እንደተጠበቀ ሆኖ ለመንግሥት መሥሪያ ቤት በስህተት ገቢ የተደረገ ሂሣብ መኖሩ ሲረጋገጥ ፣ ገንዘቡ ለባለመብቱ ተመላሽ ሊደረግ ይችላል፣ ዝርዝር አፈፃፀሙ ቢሮው በሚያወጣው መመሪያ ይወሰናል::

32. Payments for Goods and Services

1) No payment shall be made by any public body unless, in addition to any other voucher or certificate required, the head of the public body or other person authorized by him certifies:

2) in the case of a payment for the performance of work, the supply of goods or the rendering of services:

(a) that the work has been performed, the goods supplied or the services rendered, and that the price charged is according to the contract, and that a payment is to be made, under the terms of the contract, before the completion of the work, delivery of the goods or rendering of the service, that the payment is according to the contract; or

b. that, in accordance with the procedures prescribed by the Bureau , payment is to be made in advance of verification, that the claim for payment is reasonable; or

3) in the case of .any other payment, that the payee is eligible for or entitled to the payment.

4) The Bureau may prescribe the procedures to be followed to give effect to the certification and verification required by this Article.

5) All payments over and above the threshold to be determined by the Bureau shall be effected by bank to bank transfer.

6) Public Bodies shall maintain safe deposit boxes in which petty cash is kept. The amount of money to be used as petty cash shall be determined by a directive to be issued by the Bureau.

33. Grace Period for Capital Budget

Payments of invoices in connection with a capital project carried out in a fiscal year may be made in the 30 days period, after the end of the fiscal year on the account of the capital budget of fiscal year ending.

34. Refunds of Revenue

Without prejudice to any limitations made by relevant laws, where it is ascertained that undue revenue is collected by the Public Body, such amount may be paid to the rightful person by making the necessary adjustments on the record. The mode of implementation of this provision shall be prescribed by a directive to be issued by the Bureau.

KUTAA TORBA

Bulchiinsa Bajaata Hojii irra hin Oolinii

35. Baajata Hojii Irra hin Oolinii

1) Labsii kana keewwata (34) irratti kan ibsame, akkasumas, Biiroon dhimma kanaaf qajeelfama baasu akkuma jirutti ta'ee, bara baajataa kan hayyamamee fi hanga bara baajata guyyaa dhumaatti baasii osoo hin ta'iin yookiin hojii irra osoo hin ooliin maallaqni hafe hundaa herrega tireejerii Biirichaatii ni dhangalaafama.
2) Keewwata kana keewwata xiqqaa (1) jalatti tumame jiraatu iyyuu, herregni liqii fi gargaarsaa fandii walitti kuufame keessa taa'ee akkuma barbaachisummaa isaatti hojii irra ooluun isaa itti fufuu ni danda'a.

36. Kaffaltii Dursaa

Herregni kaffaltii dursaa dhuma bara baajataa kennameetti hin deebi'in, hin bu'in yookiin bakka hin buufamin kamiyyuu herrega Mootummaa waggaa dhiyaatu waliin walitti qabamee gaabafamuu qaba.

37. Wal-dandeessisuu

Herregni kaffaltii dursaa kamiyyuu kaffaltii akkanaaf bu'uura dambiin ajajuun guutumaan yookiin gartokkoon hin kaffalamin, hin buufamin yookiin kan hin deebi'in yoo ta'u:

1) Durgoo sooramaa malee nama kaffaltii dursaa fudhateef Mootummaa naannichaatiin kan kaffalamu maallaqa kamiyyuu, yookiin
2) Namni kaffaltii dursaa fudhate kan du'e yoo ta'e, durgoo sooramaa fi sababa du'aan tajaajilli yeroo citu kaffaltii raawwatamu malee Mootummaa naannootiin dhaaltotaaf kaffaltii maallaqaa raawwatamu kamirraayyuu hir'isuun ni danda'ama.

38. Deebii Baasii

Bara baajataa keessatti mootummaan Naannoo kan fudhate:

1) Baasii deebi'u,
2) Maallaqa caalmaan kaffalame irraa deebi'u,
3) Herrega deebi'u, taaksii deebi'u yookiin kaffaltii irratti sirreeffamni gatii sababa taasifameen deebii dabalataa argamu,
4) Sababa beenyaan miidhamaa kaffalameen maallaqa aragame yookiin
5) Qabeenya manneen hojii Mootummaa irratti miidhaa qaqqabeen yookiin kasaaraa gahe akka bakka bu'u sababa gaaffii dhihaateen maallaqa argamu, dhimmuma kanaaf dursee baasii kan ta'e yookiin herregni kaffaltii dursaa mata duree baajata jalatti galii ta'ee galmeeffamuu qaba.

ክፍል ሰባት

ሥራ ላይ ያልዋለ በጀት አስተዳደር

፴፭ ሥራ ላይ ያልዋለ በጀት

፩) በዚህ አዋጅ አንቀጽ ፴፬ የተመለከተው እንዲሁም ቢሮው ስለዚህ ጉዳይ የሚያወጣው መመሪያ እንደተጠበቀ ሆኖ፣ ለበጀት ዓመቱ የተፈቀደ እና እስከ በጀት ዓመቱ መጨረሻ ቀን ድረስ ወጪ ሳይደረግ ወይም ሥራ ላይ ሳይውል የቀረ ገንዘብ ሁሉ ሥራ ላይ መዋሉ ቀርቶ ለቢሮው የትሬዠሪ ሂሣብ ተመላሽ ይደረጋል፡፡

፪) በዚህ አንቀጽ ንዑስ አንቀጽ ፩ የተደነገገው ቢኖርም የእርዳታና የብድር ሂሣብ በተጠቃለለው ፈንድ ውስጥ ሆኖ እንደአስፈላጊነቱ ሥራ ላይ መዋሉ ሊቀጥል ይችላል፡፡

፴፮. የቅድሚያ ክፍያ

በተሰጠበት የበጀት ዓመት መጨረሻ ያልተመለሰ፣ ያልተወራረደ፣ ወይም ያልተተካ ማናቸውም የቅድሚያ ክፍያ ሂሣብ በዓመቱ ከሚቀርበው የመንግሥት ሂሣብ ጋር ተጠቃሎ ሪፖርት መደረግ አለበት፡፡

፴፯. ስለማቻቻል

ማናቸውም የቅድሚያ ክፍያ ሂሣብ እንዲዚህ ዓይነት ክፍያ ደንቡ በሚያዘው መሠረት በሙሉ ወይም በከፊል ያልተከፈለ፣ ያልተወራረደ ወይም ያልተመለሰ ከሆነ፣

፩) ከጡረታ አበል በስተቀር የቅድሚያ ክፍያ ለወሰደው ሰው በክልሉ መንግሥት ከሚከፈል ማናቸውም ገንዘብ፣ ወይም

፪) የቅድሚያ ክፍያውን የወሰደው ሰው የሞተ እንደሆነ ከጡረታ አበል እና በሞት ምክንያት አገልግሎት ሲቋረጥ ከሚፈፀም ክፍያ በስተቀር ለወራሾቹ በክልሉ መንግሥት ከሚከፈል ማናቸውም ገንዘብ፣ ላይ ተቀናሽ ሊደረግ ይችላል፡፡

፴፰. የወጪ ተመላሽ

በበጀት ዓመቱ ውስጥ የክልሉ መንግሥት የተቀበለው ፣

፩) የወጪ ተመላሽ

፪) በብልጫ የተከፈለ ገንዘብ ተመላሽ፣

፫) በተመላሽ ሂሣብ፣ በተመላሽ ታክስ ወይም በክፍያ ላይ የዋጋ ማስተካከያ በመደረጉ ምክንያት የሚገኝ ተመላሽ ጭምር፣

፬) የጉዳት ካሣ በመከፈሉ ምክንያት የተገኘ ገንዘብ፣ ወይም

፭) በመንግሥት መሥሪያ ቤት ሀብት ላይ የደረሰው ጉዳት ወይም የደረሰው ኪሣራ እንዲተካ በቀረበ ጥያቄ ምክንያት የሚገኝ ገንዘብ፣ቀደም ሲል ለዚሁ ጉዳይ የተደረገው ወጪ ወይም የቅድሚያ ክፍያ ሂሣብ በተያዘበት የበጀት ርዕስ ስር ገቢ ሆኖ መመዝገብ አለበት፡፡

PART SEVEN

Management of Unspent Funds

35. Unspent Funds

1) With the exception of Articles 34 of this Proclamation and subject to directives issued by the Bureau, the unspent balance of an appropriation granted for a fiscal year shall lapse and shall be credited to the Treasury Account of the Bureau.
2) Notwithstanding the provisions of sub- Article 1 of this Article, unspent balances of grants and loans shall be retained in the Consolidated Fund for continued use as may be necessary.

36. Advances

Every advance that is not repaid, accounted for or recovered by the end of the fiscal year in which it was made shall be reported in the Public Accounts for that year.

37. Set-off

Any advance or any portion of it that is not repaid, accounted for or recovered in accordance with the regulations covering such advances may be recovered:

1) out of any money payable, except for pension money payable by the Regional Government to the person to whom the advance was made or;
2) Where the person is deceased, out of any money payable, except for pension money or the sum payable when the contract is severed due to the death of the employee, by the Regional Government to the heirs of that person.

38. Refunds of Expenditure

Any amount received by the Regional Government in a fiscal year as:

1) a refund of an expenditure;
2) a refund or repayment of an overpayment;
3) a rebate, including a tax rebate or some other price adjustment on a payment;
4) recovery from an indemnification; or
5) a recovery under a claim for loss of or damage to the asset of a public body; shall be credited to the appropriation against which the related expenditure, advance or payment was charged.

KUTAASADDEET

Idaa Mootummaa fi Liqii Mootummaan kennu

39. Aangoo Liqeeffachuu

1) Labsii kana keewwata 42 fi 43 irratti kan tumame akkuma eegametti ta'ee, Caffeen yoo hayyame malee maqaa Mootummaa Naannootiin kallaattiin maallaqa liqeeffachuu yookiin liqeeffannaaf kan gargaaru sanada wabii kennuun hin danda'amu.

2) Bu'ura Caffeen heyyameen,maqaa mootummaa Naannootiin kallaattiin liqeeffachuu, sanada wabii liqeeffannaf gargaaru baasuu fi wabii kennuu kan danda'u Hogganaa Biirichaa qofa ta'a.

40. Waliigaltee Liqii Mallaatteessuu

Hogganaan Biiroo maqaa Mootummaa Naannichaatiin waliigaltee liqii akka mallatteessu qaama Mootummaa Naannichaa kan biroof Aangoo bakka bu'ummaan kennuu ni danda'a.

41. Haalawwan Liqiin Itti Fudhatamu

1) Bu'uura Labsii kana keewwata 39 irratti tumameen Caffeen maqaa Mootummaa Naannichaatin liqiin akka fudhatamu yeroo hayyamu Biiroon liqicha guutuun yookaan gartokkeen kallaattiin liqeeffachuu yookiin sanada wabiin fudhachuu ni danda'a.

2) Hogganaan Biirichaa bu'ura keewwata kana keewwata xiqqaa (1) jalatti ibsameen:

(a) Guyyaa sanadi wabii itti ba'uu fi idaan itti kaffalamuu fi haala idaan itti kaffalamuu fi hanga dhalaa murtessuuf,

(b) Sanada wabii akka barbaachisutti gurguruu,

(c) Liqii kallaatii akka barbaachisutti yookiin sanada wabii baasuu fi gurguruu ilaalu waliigaltee uumuun irra deebi'anii waliigaluu,

(d) Hogganaan Biiroo haalawwaan jechoota waliigaltee fudhatama qabanii fi maallaqa liqeeffamu guutuun yookiin gamisaan irraa deebi'idhaan liqeessuu ni danda'a.

42. Idaa Kaffaluuf Liqii Fudhachuu, Jijjiirraa Sanada Liqii fi Liqiiwwan Walitti Fiduu

1) Hogganaan kaffalitti yeroon gahe yookiin akka deebi'u gaaffiin kan itti dhiyaate liqii kallaattiin fudhatame yookiin kaffaltii sanada wabii raawwachuuf kan dandeessisu maallaqa liqeeffachuu ni danda'a.

ክፍል ስምንት

የመንግሥት ዕዳ እና ከመንግሥት የሚሰጥ ብድር

፴፱. የመበደር ሥልጣን

፩) በዚህ አዋጅ በአንቀጽ ፵፪ እና ፵፫ የተደነገገው እንደተጠበቀ ሆኖ የክልሉ ጨፌ ካልፈቀደ በስተቀር በክልሉ መንግሥት ስም ገንዘብ በቀጥታ መበደር ወይም ለመበደሪያነት የሚያገለግል የዋስትና ሰነድ ለመስጠት አይቻልም::

፪) በጨፌው በተፈቀደ መሰረት በክልል መንግሥት ስም ገንዘብ በቀጥታ ለመበደር፣ ለመበደሪያነት የሚያገለግል የዋስትና ሰነድ ለማውጣትና ዋስትና ለመስጠት የሚችለው የቢሮ ኃላፊው ብቻ ነው::

፵. የብድር ስምምነትን ስለመፈረም

የቢሮ ሀላፊው በክልሉ መንግሥት ስም የብድር ስምምነቶችን እንዲፈርም ለሌላ የክልሉ መንግሥት ባለሥልጣን ውክልና ለመስጠት ይችላል::

፵፩ ብድር የሚወሰድባቸው ሁኔታዎች

፩) በዚህ አዋጅ አንቀጽ ፴፱ በተደነገገው መሠረት ጨፌ በክልሉ መንግሥት ስም ብድር እንዲወሰድ ሲፈቅድ ቢሮው ብድሩን በሙሉ ወይም በከፊል በቀጥታ በመበደር ወይም በዋስትና ሰነድ አማካይነት ሊወስድ ይችላል::

፪) የቢሮ ሀላፊው በዚህ አንቀጽ ንዑስ አንቀጽ ፩ ሥር የተመለከተውን ሥራ ላይ ለማዋል:-

(ሀ) የዋስትናው ሰነድ የሚወጣበትንና ዕዳው ተከፋይ የሚሆንበትን ቀን እና እዳው የሚከፈልበትንና የወለዱንም መጠን ለመወሰን፣

(ለ) የዋስትና ሰነዶችን እንደአስፈላጊነቱ ለመሸጥ፣

(ሐ) እንደአስፈላጊነቱ የቀጥታ ብድር ወይም የዋስትና ሰነዶችን ማውጣትና መሸጥን በሚመለከት ስምምነት ለመፈጸም፣ እንደገና ለመስማማት

(መ) የቢሮ ሀላፊው ተቀባይነት ባላቸው የውል ሁኔታዎች የብድሩን ገንዘብ በሙሉ ወይም በከፊል መልሶ ለማበደር፣ ይችላል::

፵፪. ዕዳን ለመክፈል ብድር ስለመውሰድ፣ የመበደሪያ ሰነድን ስለመለወጥ እና ብድሮችን ስለማጠቃለል

፩) የቢሮ ኃላፊው የክፍያው ጊዜ የደረሰ ወይም ተመላሽ እንዲደረግ ጥያቄ የቀረበበትን በቀጥታ የተወሰደ ብድር ወይም የዋስትና ሰነድ ክፍያ ለመፈጸም የሚያስችል ገንዘብ መበደር ይችላል::

PART EIGHT

PUBLIC DEBT AND LOAN GRANTED BY THE GOVERNMENT

39. Authority to Borrow

1) Without prejudice to Articles 42 and 43of this Proclamation no money shall be borrowed directly or security issued by or on behalf of the Regional Government without the authorization of the Caffee.

2) The bureau head on condition authorized by the caffee can borrow money from domestic sources or issue guarantee or securities on behalf of the regional government with in federal government.

40. Execution of Loan Agreements

The bureau Head may authorize other officials of the Regional Government to sign loan agreements on behalf of the Regional Government.

41. Modes of Borrowing

1) Where the Caffee authorizes to borrow money on behalf of the Regional Government as provided under Article 40 of this Proclamation, the Bureau may, subject to the Proclamation authorizing such borrowing, borrow all or part of that money by direct advance or security.

2) For the purpose of implementing sub-Article (1) of this Article the Minister may:

(a) Determine the issuance and maturity dates, and dates of payment and rates of interest;

(b) Sell any securities as may be necessary;

(c) Enter into, and to renegotiate, such agreements relating to the issuance and sale of advances or securities as is considered necessary; and

(d) Lend all or a portion of a borrowing subject to terms and conditions satisfactory to the bureau Head.

42. Borrowing for Repayment, Conversion and Consolidation of Loans

1) The Bureau Head may borrow such sums of money as are required for the payment of any direct advances, or securities that are maturing or have been called for redemption.

2) Hogganaan yeroo barbaachisaa ta'u liqeessaa waliin waligaluudhaan:

(a) Yeroon kaffaltii osoo hin ga'in dura liqii fudhatame dursanii kaffaluuf,

(b) Liqii Sanada wabii tokkoon fudhatame sanada liqii biraatiin bakka buusuuf,

(c) Liqii tokko yookiin tokkoo ol ta'an liqii duraan fudhatame keessaa yookiin liqii haaraan walitti fiduu ni danda'ama.

43. Bulchiinsa Fandii Walitti Kuufameef Liqii Fudhatamu

1) Biirichi fandii walitti kuufame haala gahaa ta'een bulchuu kan dandeessisu maallaqa liqeefachuu ni danda'a.

2) Biiroon bu'uura keewwata kana keewwata xiqqaa 1 jalatti ibsameen liqiin fudhatu deeggarsa baasii bara bajataaf hayyamameef caaluu hin qabu.

44. Gosa Maallaqaa Liqeefatamuu

1) Liqiin maqaa Mootummaa Naannichaatiin kallattiin fudhatame yookiin sanadiin wabii maqaa Mootummaa Naannichaatiin bahe yookiin dirqamni wabii galmeeffame kan biroo maallaqa biyya kamiin kaffalamuu akka qabu ibsamuu qaba.

2) Liqiin kan fudhatame maallaqa biyya biraan yoo ta'e, Baankiin Biyyooleessa Itoophiyaa bu'uura sharafa biyya alaa baasuun kan walsimu herregamee qarshii Itoophiyaan murtaa'a.

45. Kaffaltii Dirqama Liqii

Liqiiwwan maqaa Mootummaa Naannichaan yookiin Maqaa Biirootiin fudhatamani fi maallaqa ijoo sanadoowwan wabii irraatti dhalli kafalamuu fi baasiin bulchiinsaa, fandii walitti kuufamerraa heregamee baasii ta'ee kaffalama.

46. Waldandeessisuu

1) Hogganaan Biirichaa Mootummaan Liqeeffattoota irraa maallaqni barbaadu akkaasumas mootummaan liqeesitootaaf kan kaffaluufi qabu idaa mirkaanaa'e waliin akka waldanda'u gochuu ni danda'a.

2) Herregni gosa kanaa gabaasa herrega mootummaa keessatti ifatti adda ba'ee ibsamuu qaba.

47. Daangaa Liqii

1) Mootummaan bulchiinsa fandii walitti kuufameetiif liqii biyya keessaa Baankoota biyyaa keessaa irraa fudhatu hanga liqii Biiroo fi Baankii gidduutti mariidhaan murtaa'a.

፪) የቢሮ ኃኅላፊው አስፈላጊ በሚሆንበት ጊዜ ከአበዳሪው ጋር በመስማማት፣

(ሀ) የክፍያው ጊዜ ከመድረሱ በፊት የተወሰደን ብድር አስቀድሞ ለመክፈል፣

(ለ) በአንድ የመበደሪያ ሰነድ የተወሰደን ብድር በሌላ የመበደሪያ ሰነድ ለመተካት፣

(ሐ) አንድ ወይም ከአንድ በላይ የሆኑ ብድሮችን ቀድሞ በተወሰደ ብድር ውስጥ ወይም በአዲስ ብድር ለማጠቃለል፣ይችላል፡፡

፵፫. ለተጠቃለለው ፈንድ አስተዳደር ስለሚወሰድ ብድር

፩) ቢሮው የተጠቃለለውን ፈንድ በበቂ ሁኔታ ለማስተዳደር የሚያስችል ገንዘብ ለመበደር ይችላል፡፡

፪) ቢሮው በዚህ አንቀጽ ንዑስ አንቀጽ ፩ ሥር በተጠቀሰው መሠረት የሚወሰደው ብድር ለበጀት ዓመት የተፈቀደ የወጭ ድጋፍ መብለጥ አይችልም፡፡

፵፬. የመበደሪያ ገንዘብ ዓይነት

፩) በክልል መንግሥት ስም የተወሰዱ ቀጥታ ብድሮች ወይም የወጡ የዋስትና ሰነዶች ወይም የተመዘገቡ ዋስትና ግዴታዎች በሌላ ማናቸውም አገር ገንዘብ መከፈል እንዳለበት መገለፅ አለበት፡፡

፪) ብድሩ የተወሰደው በሌላ አገር ገንዘብ ከሆነ የኢትዮጵያ ብሔራዊ ባንክ በሚያወጣው የውጭ ምንዛሪ ተመን መሠረት ተመጣጣኙ ሂሣብ በኢትዮጵያ ብር ይወሰናል፡፡

፵፭. የብድር ግዴታዎች ክፍያ

በክልል መንግሥት ስም ወይም በቢሮው ሥም የተወሰዱ ብድሮች እና የዋስትና ሰነዶች ዋና ገንዘብ በእነዚሁ ላይ የሚከፈል ወለድ እና የአስተዳደር ወጪ ከተጠቃለለው ፈንድ ላይ የሚታሰቡ ሆነው ከዚሁ ወጪ ተደርገው ይከፈላሉ፡፡

፵፮ ማቻቻል

፩) የቢሮ ሀላፊው መንግሥት ከተበዳሪዎች የሚፈልገው ገንዘብ ለእነዚህ ተበዳሪዎች መንግሥት ሊከፍል ከሚገባው የተረጋገጠ ዕዳ ጋር እንዲቻቻል ሊያደርግ ይችላል፡፡

፪) የዚህ ዓይነቱ ሂሳብ በመንግሥት የሂሳብ ሪፖርት ውስጥ በግልፅ ተለይቶ መገለጽ አለበት፡፡

፵፯ የብድር ገደብ

፩) መንግሥት የተጠቃለለን ፈንድ ለማስተዳደር ከአገር ውስጥ ባንኮች ብድር ለመውሰድ፣ የብድሩም መጠን በቢሮውና በባንኩ መካከል በምክክር ይወሰናል፡፡

2) The Bureau Head may, when necessary, with the concurrence of the lender

(a) repay any loan prior to the redemption date of that loan;

(b) convert the loan into any other loan;

(c) consolidate one or more than one loans into an existing or new loan.

43. Loans for the Management of the Consolidated Fund

1) The Bureau may borrow money for the efficient management of the Consolidated Fund, from the ministry of finance and economic Development.

2) Pursuant to the article 1 the loan to be taken shall be deducted from their subsidy and hence shall not be over and above the subsidy budget approved.

44. Currency of Borrowings

1) Direct advances and securities issued or guaranteed by the Regional Government shall be denominated and repaid in the currency of any other country or countries.

2) If denominated in foreign currencies, equivalent amounts in Ethiopian Birr shall be determined by the rates of exchange quoted by the National Bank of Ethiopia.

45. Payment of Loan Obligations

The payment of the principal of, interest on, and administrative expenses rel... to direct advances and securities issued by the Bureau or on behalf of the Regional Government, is a charge on and payable out of the Consolidated Fund.

46. Set-Off

1) The Bureau Head may set-off the debt owed by creditors to the government against confirmed debt owed by the Government to such creditors.

2) The amount set-off in accordance with this Article shall be shown in the financial report of the government.

47. Debt Limit

1) The amount of domestic borrowing to be provided by the domestic Banks in each fiscal year for the management of the Consolidated Fund shall be determined in consultation between the Bank and the Bureau

2) Daangaa liqii murteessuuf liqii biyya keessaa jedhamee kan fudhatamu Mootummaan kallattiin liqeefachuu fi liqeessuuf kan gargaaran sanadoota wabii baasuudhaan liqii waliigalarra fudhate irraa sadarkaa Naannoo fi Aanaatti kan argamu lakkoofsa herreegota Baankii keessa maallaqaa jiru irraa erga hir'ate booda kan hafu herreega qulquluudha.

48. Wabii

1) Mootummaan Naannichaa raawwii dirqamaatiif wabii kennuu ni danda'a.
2) Kaffaltiin wabii ilaalchisee raawwatamu fandii walitti kuufame keessaa baasii taasifamee kaffalama.

49. Bulchiinsa Idaa Mootummaa

Idaa Mootummaa Naannichaa bulchuu,, haala dhalli itti kaffalamufi bulchiinsi wabii dambiin kan murtaa'u ta'a.

50. Idaa Mootummaa Galmeessuu

Hogganaan Biirichaa kanneen armaan gaditti tarreeffaman ilaalchisee galmeewwan guutuu ta'anii fi facaatii kan qaban ni qabaata.

1) Bu'uura tumaalee labsii kanaatiin biyya keessaa kallatiin liqii fudhachuu fi sanadoota wabii baasuu fi gurguruun hanga maallaqa liqiin fudhatamee,
2) Ibsa maallaqa liqii gosa kanaan argamee,
3) Maallaqa liqiin argame ilaalchisee maallaqa ijoo kaffalamee fi dhala,
4. Kallattiin liqii fudhachuu fi sanadoota wabii baasuu fi bulchuuf deebisanii bituu wajjiin kan walqabate galmeeffamuu fi bakka bu'aa faaynaansotaa akkasumas tajaajila bulchiinsa biroof baasii ta'e,

51. Idaa Yookiin Mirga Dabarsuu

1) Haala idaan Naannichaa itti darbuu fi qaamni sadaffaan mirga qabu Mootummaa Naannootiif haallii itti dabarsanii kennaan ilaalchisee dambii ba'uun kan murtaa'u ta'a.
2) Keewwata kana keewwata xiqaa (1)jalatti haala tumameen alatti idaan yookiin mirgii kamiyyuu darbuu hin danda'u.

52. Liqii Mootummaan Kennamu

1) Hogganaan Biiroo Aanaalee fi Bulchiinsa Magaalootaaf fandii walitti kuufame irraa liqii kennuu ni danda'a.
2) Aanaalee fi Magaalootaaf liqiin kennamu bajaata deeggarsa isaanii irraa kan hir'atu yemmuu ta'u, deeggarsa baasii isaanii waggaa ol ta'uu hin qabu.

፪) የብድር ገደብ ለመወሰን የአገር ውስጥ ብድር ተብሎ የሚወሰደው መንግሥት በቀጥታ ለመበደርና ለማበደር የሚረዱ የዋስትና ሰነዶችን በማውጣት በጠቅላላ ከተወሰዱ ብድር ውስጥ በክልልና በወረዳ ደረጃ ከሚገኝ የባንክ ሂሳብ ቁጥር ውስጥ ካሶው ገንዘብ ከተቀነሰ በኋላ የሚቀር የተጣራ ሂሳብ ነው::

፵፰. ዋስትና

፩) የክልሉ መንግስት ስለግዴታው መፈጸም ዋስትና ሊሰጥ ይችላል::
፪) ዋስትናን በተመለከተ የሚፈጸመው ክፍያ ከተጠቃለለው ፈንድ ውስጥ ወጭ ተደርጎ ይከፈላል::

፵፱. የመንግሥት ዕዳ አስተዳደር

የክልሉ መንግሥት ዕዳን ለማስተዳደር ወለድ ስለሚከፈልበት ሁኔታ እንዲሁም ለዋስትና አስተዳደር አስፈላጊ በሆኑ ደንቦች ሊወሰን ይችላል::

፶. የመንግሥትን ዕዳ ስለመመዝገብ

የቢሮ ኃላፊው ከዚህ በታች የተዘረዘሩትን በሚመለከት የተሟሉና ዝርዝር የሆኑ መዛግብት ይይዛል::

፩) በዚህ አዋጅ በተደነገገው መሠረት ከአገር ውስጥ ቀጥታ ብድር በመውሰድ እና የዋስትና ሰነዶችን በማውጣትና በመሸጥ በብድር የተወሰደውን የገንዘብ መጠን፣
፪) በዚህ ዓይነት በብድር የተገኘው ገንዘብ መግለጫ፣
፫) በብድር የተገኘውን ገንዘብ በሚመለከት የተከፈለ ዋና ገንዘብ እና ወለድ፣
፬) ቀጥታ ብድር ለመውሰድ እና የዋስትና ሰነዶችን ለማውጣት፣ ለማስተዳደር መልሶ ከመግዛት ጋር በተያያዘ ለምዝገባ እና ለፋይናንስ ወኪሎች እንዲሁም ለሌሎች አስተዳደራዊ አገልግሎቶች የተደረገውን ወጪ፣

፶፩. ዕዳን ወይም መብትን ስለማስተላለፍ

፩) የክልሉ መንግሥት ዕዳ ስለሚተላለፍበት፣ ሶስተኛ ወገኖች ያላቸውን መብት ለክልሉ መንግሥት ሊያስተላልፉ ስለሚችሉበት ሁኔታ፣ ደንብ ይወሰናል::
፪) በዚህ አንቀጽ ንዑስ አንቀጽ ፩ ሥር ከተደነገገው ውጪ ዕዳ ወይም ማናቸውም መብት ሊተላለፍ አይችልም::

፶፪. በመንግሥት የሚሰጥ ብድር

፩) የቢሮ ኃላፊው ለወረዳና ለከተሞች ተጠቃለለው ፈንድ ብድር ሊሰጥ ይችላል::
፪) ለወረዳዎችና ለከተማ አስተዳደሮች የሚሰጠው ብድር ከድጋፍ በጀታቸው ላይ ተቀናሽ የሚደረግ ሲሆን፣ ከዓመቱ የበጀት ድጋፍ ወጪ ያቸው በላይ መሆን የለበትም::

2) For the purpose of determining debt limits domestic debt shall be considered as the balance between the Regional Government borrowings in the form of Direct Advance and securities and the deposits in the accounts of the regional Public Body's and woredas bank accounts,

48. Guarantees

1) The Regional Government may guarantee the performance of an obligation.
2) Payment in respect of a guarantee shall be paid out of the Consolidated Fund.

49. Management of Public Debts

For the management of the public debt of the Regional Government, the payment of interest thereon, and for guarantees will prescribed by the regulation.

50. Records of Public Debt

The Bureau Head shall maintain a comprehensive and detailed record:

1) showing all domestic borrowings undertaken in accordance with this Proclamation by the issuance of direct advances and sale of securities;
2) containing a description of all money so borrowed;
3) showing all amounts paid in respect of the principal of and interest on all money so borrowed;
4) showing all amounts paid to registers, fiscal agents and others for administrative services relating to the issuances, management and redemption of direct advances, and securities, and for administrative services relating to the issuance, management and payment of guarantees;

51. Assignment of Rights or Debts

1) Assignment of debts of the Regional Government and the assignment of rights of third parties to the Regional Government; prescribed by regulation
2) Except as provided by regulations to be issued pursuant to sub-Articles (1) of this Article no rights or debts are assignable.

52. Loan provided by the Government

1) The Bureau Head may provide loans to woredas and municipalities from consolidated fund.
2) The Loan to be provided to waradas and municipalities shall be deducted from their subsidy budget and hence shall not be over and above the subsidy budget approved to the respective Woreda and municipality.

KUTAA SAGAL

Maallaqa Mootummaa Invastii Gochuu

53. Haftee Fandii Invastii Gochuu

Hogganaan Biiroo fandii walitti kuufame keessaa maallaqa yeroof kaffaltiif hin barbaadamne yoo ta'e,mootummaan Naannichaa sanada wabii irratti investii gochuu ni danda'a.. Haalli raawwii isaa dambii ba'uun kan murtaa'u ta'a.

54. Hundeeffamaa fi Bulchiinsa Sinkiing Fandii

1) Manni Maree Bulchiinsaa haala siinkiing fandiin itti hundeeffamuu fi bulu ni murteessa.

2) Maallaqni siinkiing fandiif barbaachisu fandii walitti kuufameerraa baasii ta'ee kaffalama.

55. Idaa Gara kaappitaalaatti Jijjiiruu

Hogganaan Biiroo idaa Mootummaan Naannoo dhaabbata Misooma Mootummaarraa barbaadu gara kaappitaalaatti jijjiiruu ni danda'a.

KUTAA KUDHAN

Qabeenya Mootummaa Naannichaa

56. Qabeenya Qabachuu fi Maqsuu

Akkaataa Seeraan hayyamamee yoo ta'e malee, manni hojii Mootummaa qabeenya qabachuu yookiin dhabamsiisuu yookiin maqsuu hin danda'u.

57. Qabeenya Eeguu, To'achuu fi Maqsuu

Ittigaafatamaa ol'aanaa mana hojii Mootummaa eegumsaa fi to'annaa qabeenyaa ilaalchisee ittigaafatamummaa armaan gadii ni qabaata.

1) Sirnaan kan galma'ee fi sirni hordoffii kan diriireef,

2) Egumsii fi tajaajilli barbaachisaa ta'e kan taasifameef

3) Tajaajilaan ala yookiin tajaajia kan hin kennine ta'ee yoo argame yeroon maqsamuusaa mirkaneessuuf itti gaafatamummaa qaba.

KUTAA KUDHA TOKKO

Herrega Mootummaa

58. Gabaasa Herregaa Qophessuu fi Dhiyeessuu

Biiroon Manneen hojii Mootummaa irraa gaabasa herregaa qoratamee gahuu fi herrega tirejeerii itti dabaluun gabaasa herrega waggaa Mootummaa Naannoo qopheessee barri baajataa itti aanu osoo hin xumuramin dura sadarkaa sadarkaan Mana Maree Bulchiinsaa fi Caffeet ni dhiyeessa.

59. Qabiyyee Gabaasichaa

Bu'uura labsii kan keewwata 58 jalatti akkaatuma tumameen, gabaasni herrega Mootummaa kan dhiyaatu bu'uura qajeelfama Biiroon baasuun ta'ee kanneen armaan gaditti ibsaman of keessatti ni qabata:

ክፍል ዘጠኝ

የመንግሥት ገንዘብ ኢንቨስት ስለማድረግ

፶፫. የተረፈ ፈንድ ኢንቨስትመንት

የቢሮ ኃላፊው ከተጠቃለለው ፈንድ ውስጥ የሚገኘው ገንዘብ ለጊዜው ለክፍያ የማይፈለግ ከሆነ፣ ተገቢ ናቸው በሚላቸው የዋስትና ሰነዶች ላይ ኢንቨስት ሊያደርግ ይችላል:: አፈፃፀሙም በሚወጣው ደንብ ይወሰናል::

፶፬. የጥሪት ፈንድ ማቋቋምና ማስተዳደር

፩) የክልሉ መንግሥት መስተዳደር ምክር ቤት የጥሪት ፈንድ የሚቋቋምበትንና የሚተዳደርበትን ሁኔታ ይወስናል::

፪) ለጥሪት ፈንድ የሚያስፈልገው ገንዘብ ከተጠቃለለው ፈንድ ላይ ወጪ ሆኖ ይከፈላል::

፶፭ ዕዳን ወደ ካፒታል ስለመለወጥ

የቢሮ ኃላፊው የክልሉ መንግሥት ከመንግሥት የልማት ድርጅቶች የሚፈልገውን ዕዳ ወደካፒታል ለመለወጥ ይችላል::

ክፍል አሥር

የክልሉ መንግሥት ንብረት

፶፮. ንብረትን ስለመያዝና ስለማስወገድ

በሕግ በተፈቀደው መሠረት ካልሆነ በስተቀር የክልሉ መንግሥት መሥሪያ ቤቶች ንብረት ሊይዙ ወይም ሊያስወግዱ አይችሉም::

፶፯. የንብረት ጥበቃ፣ ቁጥጥር እና ማስወገድ

የመንግሥት መሥሪያ ቤት የበላይ ኃላፊ ስለንብረት ጥበቃና ቁጥጥርን በተመለከተ ከዚህ በታች ያሉትን ኃላፊነቶች ይኖሩታል::

፩) በሥርዓት የተመዘገበና የክትትል ሥርዓት የተዘረጋለት፣

፪) ጥበቃና አስፈላጊ እንክብካቤ የተደረገለት፣

፫) ከአገልግሎት ውጭ ወይም አገልግሎት የማይሰጥ ሆኖ ከተገኘ በወቅቱ መወገዱን የማረጋገጥ ኃላፊነት አለበት::

ክፍል አሥራ አንድ

የመንግሥት ሂሣብ

፶፰. የሂሳብ ሪፖርት አዘገጃጀትና አቀራረብ

ቢሮው ከመንግሥት መሥሪያ ቤቶች የሚደርሰውን የተመረመረ የሂሣብ ሪፖርትና የማዕከላዊ ግምጃ ቤትን ሂሣብ በማጠቃለል የክልል መንግሥትን ዓመታዊ የሂሣብ ሪፖርት አዘጋጅቶ የሚቀጥለው የበጀት ዓመት ከመጥናቀቁ በፊት በየደረጃው ለክልሉ መስተዳደር ምክር ቤት ለጨፌ ያቀርባል::

፶፱. ሪፖርት ይዘት

በዚህ አዋጅ አንቀፅ ፶፰ በተደነገገው መሠረት የመንግሥት ሂሣብ ሪፖርት የሚቀርበው ቢሮው በሚያወጣው መመሪያ መሠረት ሆኖ የሚከተሉትን ያካትታል፣

PART NINE

AUTHORITY TO INVEST PUBLIC MONEY

53. Investment of Surplus Funds

Where money in the Consolidated Fund is not immediately required for payments, the Bureau Head may, subject to regulations issued by the Council of Regional administration invest such money in eligible securities as determined by the Council of Regional administration.

54. Establishment and Management of Sinking Funds

1) The Council of Regional Administration may provide for the creation and management of sinking funds.

2) All money required for sinking funds is paid out of the Consolidated Fund.

55. Conversion into Capital Expense

The Bureau Head may convert debts owed to the Regional Government by Public development agencies into capital.

PART TEN

PUBLIC PROPERTY

56. Acquisition and Disposition

No public property shall be acquired or disposed of by the Regional Government unless it is done so in accordance with the law.

57. Records for Custody and Control

The head of each public body shall, in accordance with directives of the Bureau, ensure that public property under the custody of his public body:

1) is properly registered and has system of monitoring ;

2) is given proper care and maintenance;

3) is disposed of if no longer serves the public body.

PART ELEVEN

PUBLIC ACCOUNTS

58 Preparation and Reporting of Accounts

The Bureau shall prepare public accounts for each fiscal year which shall embody the audited accounts of Public Bodies and the audited Consolidated Account of the central treasury and submit the same to the Council of regional administration and the Caffee before the end of the next fiscal year.

59. Contents of Public Account

The Public Accounts provided under Article 58 of this Proclamation shall be prepared in a form directed by the bureau and shall include:

1) Sochiiwwan faaynaansii bara baajataa,
2) Fandii walitti kuufame,
3) Idaawwan Mootummaa Naannichaa fi dirqamaawwan eegaman,
4) Hamma maallaqa bara baajataa hayyamame, baasii taasifamee fi hin taasifamne,
5) Sinking fandiin yoo jiraate kanuma ibsuu,
6) Baajata deeggarsaa darbeef akkasumas, deeggarsa baajatarraa herreegamee liqii kennameef;
7) Heerrega fandii addaa,
8) Qabiyyee faaynaansii Mootummaa kan argisiisu ragaalee fi ibsa herregota biroo,
9) Manni Hojii Oditara Muummichaa ibsa faaynaansii herreega walitti qabamee xiinxalee yaada kenne,
10) Ragaalee biroo barbaachisummaan isaa Hogganaa Biirootiin itti amaname.

60. Gosa Maallaqaa

Herreegni Mootummaa kan ittiin qabamuu fi gabaafamu qarshii Itoophiyaatiin ta'a.

61. Galmeewwanii fi Gabaasa

1) Itti gaafatamaa ol'aanaan mana hojii Mootummaa bu'uura qajeelfama Biiroon baasuun galmeewwan faaynaansii ni qabata.
2) Itti gaafatamaa ol'aanaan Mana Hojii Mootummaa sochii hojii faaynaansii Mana Hojiichaa kan argisiisu gabaasa ji'aa Biiroof erguu qaba.
3) Tokkoon tokkoo Ittigaafatamaan ol'aanaa Mana Hojii Mootummaa barri baajataa erga xumuramee booda ji'a sadii keessatti herreega cufee gabaasa Biirichaaf ni dhiyeessa.
4) Gabaasni bu'uura keewwata kanaan keewwata xiqqaa3tiin dhiyaatu maallaqa Mootummaa liqii fi gargaarsaan argame, hanga maallaqa Mootummaa fi itti fayyadama maallaqichaa dabalee kan agarsiisu ta'uu qaba.

62. Qorannoo Herreegaa

1. Biiroon gabaasa herrega naannichaa qopheessuudhaan Mana Hojii Oditara Muummichaatiin ni qorachiisa.
2) Tokko tokkoon Manni Hojii Mootummaa dhuma bara baajataarraa eegalee yeroo ji'a sadii keessatti herrega isaa cufee odiitiif Mana hojii Oditara Muummichaatti dhiyeessuu qaba.

፩) የበጀት ዓመቱን የፋይናንስ እንቅስቃሴዎች፣
፪) የተጠቃለለውን ፈንድ፣
፫) የክልሉን መንግሥት ዕዳዎችና የሚጠበቁ ግዴታዎች፣
፬) ለበጀት ዓመቱ የተፈቀደውን፣ ወጪ የተደረገውን እና ወጪ ያልተደረገውን የገንዘብ መጠን፣
፭) የጥሪት ፈንድ ካለ ይህንኑ መግለጽ
፮) የተላለፈውን የበጀት ድጋፍ፣ እንዲሁም ከበጀት ድጋፉ ታሳቢ ሆኖ የተሰጠውን ብድር፣
፯) የልዩ ፈንዶችን ሂሣብ፣
፰) የመንግሥትን የፋይናንስ አቋም የሚያሳዩ ሌሎች ሂሣቦችና መረጃዎች፣
፱) የክልሉ ዋናው ኦዲተር መሥሪያ ቤት የክልል መንግሥትን የተጠቃለለ ሂሣብ መርምሮ የሰጠውን አስተያየት፣
፲) አግባብነቱ በቢሮው ኃላፊ የታመነበት ሌላ ማስረጃ

፷. የገንዘብ ዓይነት

የመንግሥት ሂሣብ የሚያዘውና ሪፖርት የሚደረገው በኢትዮጵያ ብር ይሆናል።

፷፩. መዛግብትና ሪፖርት

፩) የመንግሥት መሥሪያ ቤት የበላይ ኃላፊ ቢሮው በሚያወጣው መመሪያ መሠረት የመሥሪያ ቤቱን ኃላፊነት የሚመለከቱ የፋይናንስ መዝገቦችን ይይዛል።
፪) የመንግሥት መሥሪያ ቤት የበላይ ኃላፊ የመሥሪያ ቤቱን የፋይናንስ እንቅስቃሴ የሚያሳይ ወርሀዊ ሪፖርት ለቢሮው መላክ አለበት።
፫) እያንዳንዱ የመንግሥት መሥሪያ ቤት የበላይ ኃላፊ የበጀት ዓመቱ ከተጠናቀቀ በኋላ ባለው የሦስት ወር ጊዜ ውስጥ ሂሣቡን ዘግቶ ለቢሮው ሪፖርት ያቀርባል።
፬) በዚህ አንቀፅ በንዑስ አንቀጽ ፫ መሠረት የሚቀርበው ሪፖርት በብድር እና በዕርዳታ የተገኘውን የመንግሥት ገንዘብ መጠንና የገንዘቡን አጠቃቀም ጭምር የሚያሳይ መሆን አለበት።

፷፪. የሂሣብ ምርመራ

፩) ቢሮው የክልል መንግሥትን የተጠቃለለ የሂሣብ ሪፖርት በማዘጋጀት በዋናው ኦዲተር ያስመረምራል።
፪) እያንዳንዱ የመንግሥት መሥሪያ ቤት የበጀት ዓመቱ ከተጠናቀቀበት ቀን ጀምሮ ባለው የሶስት ወር ጊዜ ውስጥ ሂሣቡን ዘግቶ ለምርመራ ለዋናው ኦዲተር መሥሪያ ቤት ማቅረብ አለበት።

1) the financial transactions of the fiscal year;
2) the Consolidated Fund;
3) debt, guaranteed debt and contingent liabilities of the Regional Government;
4) sums appropriated, expended and unexpended for the fiscal year;
5) sinking funds, if any,
6) budget subsidy transferred to as well as loans provided from account of budget subsidy;
7) the accounts of special funds
8) such other accounts and information as are necessary to showthe financial transactions and position of the Regional Government.
9) The opinion of the Regional Auditor General concerning his examination of the Consolidated Accounts of the Regional Government; and
10) Such other information as the Bureau considers appropriate.

60. Currency

The accounts of the Regional Government shall be kept and reported in Birr.

61. Records and Reports

1. The head of each public body shall keep financial records for the responsibilities of his public body, in a form directed by the Bureau.
2. The head of each public body shall provide to the Bureau monthly reports showing the financial transactions of his/her Public Body.
3) Each Public Body shall close its accounts and report to the bureau within three months after the end of the fiscal year.
4) The report to be submitted in accordance with this Article shall include the amount received as grant and loan and utilization of the same.

62. Audit

1) The Bureau shall prepare and submit for audit the Consolidated Accounts of the Regional Government to the Auditor General.
2) Each Public Body shall close and submit its account to the Auditor General within three months from the end of the fiscal year.

3) Manni hojii Mootummaa gabaasa oditii waggaa darbee Mana Hojii Odiitara Mummiichaa irraa isa gahee ji'a tokkoo keessatti raawwii hojii waggaa wajjin walitti qindeessuun Mana Maree Bulchiinsaaf dhiyeessu qaba.

63. Walqunnamtii Faaynaansii.

1) Walqunnamtiin faaynaansii Mootummaa Federaala fi Mootummaa Naannichaa gidduu jiraatu deeggarsa baajata waggaa Mootummaa Naanichaatiif kennu fi kan biroo ni dabalata.

2) Wal-qunnamtiin faaynaansii Mootummaan Naannichaa Aanaalee fi Bulchiinsa magaalota gidduu jiraatu deggarsa baajataa "Blook grantiidhaan" kennuu fi kan biroo ni dabalata.

3) Manni Maree Bulchiinsaa barbaachisaa ta'ee yoo argame, haala addaatiin Aanalee fi Bulchiinsa Magaalotaaf deeggarsa baajataa gochuu ni danda'a.

64. Walta'insa taaksii

1) Sirni taaksii sadarkaa Federaalaa, Naannoo, Aannaalee fi Bulchiinsa magaalotaa bu'uura taaksii wal-simee fi wal-fakkaatu qabaachuu qabu.

2) Biiroon Ministeera maallaqaa fi Misooma Dinagdee waliin marii gochuun sirna taaksii wal-simee fi tokko ta'ee akka jiraatu haallawwan mijeessuu qaba.

65. Gabaasa Dhiyeessuu

Manneen Hojii Mootumma Naannichaa, Aanaalee fi Bulchiinsa magaalotaa dinagdee Maakiroo fi bulchiinsa faaynaansii mootummaa sirritti geggeessuun akka danda'amuuf haala Biiroon murteessuun gabaasa dhiyeessuu qabu.

KUTAA KUDHA LAMA

Tumaalee Adda Addaa

66. Badiinsa Maallaqaa fi Qabeenya Mootummaa

1) Maallaqni yookiin qabeenyi Mootummaa bade yookiin hirdhate baajata hayyamame yookaan galmee irraa haala itti hir'ifamuu danda'u dambii bahuun kan murtaa'u ta'a.

2) Akkaataa Keewwata kana keewwata xiqqaa (1) jalatti tumameen maallaqni yookiin qabeenyi Mootummaa bade yookaan hir'ate kamiyyuu herreega Mootummaa keessatti gabaafamuu fi galmeeffamuu qaba.

67. Adabbiiwwan

1) Maallaqa Mootummaa walitti qabuudhaaf, bulchuudhaaf yookiin kaffaltii raawwachuudhaaf qaxarame yookiin muudame hojjataan mana hojii Mootummaa kamiyyuu:

(a) Bu'uura seeraatiin kaffalamuufii kan qabuu alatti hojii itti ramadame raawwachuu isaatiin kaffaltii kamiyyuu yoo fudhate yookiin

፫) ተመርማሪው የመንግሥት መሥሪያ ቤት ያለፈው ዓመት የሂሣብ ምርመራ ሪፖርቱ በደረሰው በአንድ ወር ጊዜ ውስጥ ከዘመኑ የሥራ አፈፃፀም ሪፖርት ጋር በማቀናጀት ለክልሉ መስተዳደር ምክር ቤት ያቀርባል።

፷፫. የፋይናንስ ግንኙነቶች

፩) በፌዴራል መንግሥትና በክልሉ መንግሥት መካከል ያለው የፋይናንስ ግንኙነት የፌዴራል መንግሥት ለክልሉ መንግሥት የሚሰጠውን ዓመታዊ የበጀት ድጋፍ እና ሌሎችን ይጨምራል።

፪) የክልሉ መንግሥት በወረዳዎችና በከተሞች አስተዳደር መሀከል የሚኖረው የፋይናንስ ግንኙነት የበጀት ድጋፍ 'Block grant' መስጠትን እና ሌላውንም ይጨምራል።

፫) የመስተዳሩ ምክር ቤት አስፋላጊ ሆኖ ከተገኘ ለወረዳዎች እና ለከተማ መስተዳድሮች በተለየ ሁኔታ የበጀት ድጋፍ ሊያደርግላቸው ይችላል።

፷፬. የታክስ ውህደት

፩) በፌዴራል፣ በክልል፣ በወረዳ እና በከተሞች ደረጃ ያሉ የታክስ ሥርዓቶች የተጣጣሙና ተመሣሣይ የታክስ መሠረት ያላቸው ሊሆኑ ይገባል።

፪) ቢሮው ከፌዴራል ገንዘብና ኢኮኖሚ ልማት ሚኒስቴር ጋር በመመካከር የተጣጣመና አንድ ወጥነት ያለው የታክስ ሥርዓት እንዲኖር ሁኔታዎችን ማመቻቸት አለበት።

፷፭ ሪፖርት ስለማቅረብ

የክልሉ መንግሥት መሥሪያ ቤቶች ወረዳዎች እና የከተሞች አስተዳደር የማይክሮ-ኢኮኖሚ እና የመንግሥት ፋይናንስ አስተዳደር በትክክል መምራት እንዲቻል ቢሮው በሚወስነው ሁኔታ ሪፖርት ማቅረብ አለባቸው።

ክፍል አሥራ ሁለት

ልዩ ልዩ ድንጋጌዎች

፷፮. ስለመንግሥት ገንዘብና ንብረት መጥፋት

፩) የጠፋ ወይም የጎደለ የመንግሥት ገንዘብ ወይም ንብረት ከተፈቀደው በጀት ላይ ወይም ከመዝገብ ላይ የሚቀነስበት ሁኔታ በሚወጣ ደንብ የሚወሰን ይሆናል።

፪) በዚህ አንቀጽ በንኡስ አንቀጽ ፩ በተደነገገው መሠረት የጠፋ ወይም የጎደለ ማንኛውም የመንግሥት ገንዘብ ወይም ንብረት በመንግሥት ሂሳብ ውስጥ መመዝገብ እና ሪፖርት መደረግ አለበት።

፷፯. ቅጣቶች

፩) የመንግሥት ገንዘብ ለመሰብሰብ፣ ለማስተዳደር ወይም ክፍያ ለመፈፀም በማናቸውም የመንግሥት መሥሪያ ቤት የተቀጠረ ወይም የተሾመ ማንኛውም የመንግሥት ሠራተኛ፣

(ሀ) በሕግ መሠረት ሊከፈለው ከሚገባ በስተቀር የተመደበበትን ሥራ

3) The Public Body audited shall submit to the council of regional administration the audit report together with its activity report within one month from the receipt of the audit report.

63. Financial Relations

1) The Financial relation between the federal government and the Regional government include the provision of an annual subsidy to the Regional Government by the federal Government.

2) The Regional Government, provides annual budget subsidy for woredas and municipalities in "Block Grant".

3) Where it seems necessary, the council of the Administration provides special subsidy for woredas ar manucipal administration.

64. Tax Harmonization

1) Tax systems at the Federal, Regional, woreda and municipality levels shall have harmonized and standardized tax bases.

2) The Ministry and Bureau, through research and administrative support, shall facilitate such harmonization and standardization.

65. Reporting

For the purposes of macro-economic management and financial administration, the Regional public bodies, woreda and municipalities shall report in accordance with the requirements of the Bureau.

PART TWELVE

MISCELLANEOUS PROVISIONS

66. Losses of public Money and Public Property

1) The condition for settlement of the loss of public money or property from the approved budget will prescribed by regulation.

2) Prescribing the records to be kept and providing for the reporting in the Public Accounts of every loss referred to in sub-Article (1) of Article.

67. Offences and Punishment

1. Every person appointed to or employed by a public body to collect, manage or disburse public money who:-.

(a) receives any payment for the performance of his official duty, except as prescribed by law;

(b) Maallaqa Mootummaa naannichaa waliin dhahuudhaan yookiin namni biraa akka waliindhahu haalawwan mijeessuudhaan kan gamtaa'e yookiin kan mala dhahe yookiin

(c) Nama biroo kamiinyyuu seerichi akka cabu ta'e jedhee kan hayyame ykn

(d) Hojii galii galmeessuurratti yookiin waraqaa ragaa kennuurratti bobba'ee kan jiru ta'ee, fedhii mataasaatiin karaa kamiiniyyuu odeeffannoo sobaa galmeerratti kan galmeesse yookaan waraqaa ragaa sobaa kan mallatteesse yookiin kan qopheesse yoo ta'e, seera yakkaatiin caalmaatti kan adabsiisu yoo ta'e malee, adabbii maallaqaa Qr.25,000 gadii kan hin taanee fi Qr. 35,000 kan hin caalleenii fi hidhaa cimaa waggaa 10 gad hin taanee fi waggaa 15 hin caalleen adabama.

2) Maallaqa Mootummaa walitti qabuudhaaf, bulchuudhaaf yookiin kaffaltii raawwachuudhaaf namni mana hojii Mootummaa kamiyyuu keessatti muudame yookiin qaxarame

(a) Kaffaltii kamiyyuu hambisuudhaaf, yookiin hammasaa fooyyeessuudhaaf, yookiin iyyannoowwan himannaa seerri cabuusaa ilaalchisanii dhihaatan hambisuudhaaf, kallattiin yookiin karaa birraatiin kennaadhaan yookiin bifa biraatiin mallaqni yookiin wanna gatii qabaa akka kennamuuf kan gaafate, kan fudhate yookiin fudhachuudhaaf kan yaale yoo ta'e, seera yakkaatiin caalmaatti kan adabsiisu yoo ta'e malee adabbii maallaqaa Qr. 25,000 gadi hin taane fi Qr.35,000 hin caallee fi hidhaa cimaa waggaa 10 gad hin taanee fi waggaa 20 hin caalleetiin adabama.

(b) Labsii kana yookiin haala Labsii kanaatiin dambii yookiin qajeelfamawwan bahan irra darbuun yookiin malaammaltummaan raawwatamuu osoo beekuu itti gaafatamtoota ol'aanaatiif gabaasa kan hin gabaasne yoo ta'e seera yakkaatiin caalmaatti kan adabsiisu yoo ta'e malee, adabbii maallaqaa Qr.10,000 hin.caalleen fi hidhaa cimaa waggaa 5 hin caallen adabama.

3) Itti gaafatamaan Mana Hojii Mootummaa labsii kana darbuudhaan baajatni hayyamame jiraachuusaa osoo hin mirkaneeffatiin waliigaltee kamiyyuu kan mallatteesse yookiin akka mallatteeffamu kan taasise seera yakkaatiin caalmaatti kan adabsiisu yoo ta'e malee adabbii mallaqaa Qr. 5,000(kuma shan) gad hin taanee fi 20,000(kuma digdama) hin caalleenii fi hidhaa cimaa waggaa 5(shanii) gad hin taanee fi waggaa 10(kudhan) hin caalleen adabama.

4) Namni kamiyyuu, Mana Hojii Mootummaa keessatti maallaqa Mootummaa walitti qabuurratti, bulchuurratti yookiin hojii kaffaltii raawwachuurratti muudame yookiin ramadame:

በማከናወኑ ማናቸውንም ክፍያ ከተቀበለ፣ ወይም

(ለ) የክልሉን መንግሥት ገንዘብ በማጭበርበር ወይም ሌላ ሰው እንዲያጭበረብር ሁኔታዎችን በማመቻቸት የተባበረ ወይም ያሴረ፣ ወይም

(ሐ) በሌላ ማንኛውም ሰው ሕጉ እንዲጣስ ሆን ብሎ የፈቀደ፣ ወይም

(መ) ገቢን በመመዝገብ ወይም የምስክር ወረቀት በመስጠት ሥራ ላይ የተሠማራ ሆኖ ሳለ፣ በራሱ ፈቃደኝነት በማናቸውም መንገድ ሀሰተኛ የሆነ መረጃን በመዝገብ ላይ ያሰፈረ፣ ሀሰተኛ የምስክር ወረቀት የፈረመ ወይም ያዘጋጀ እንደሆነ በወንጀል ሕግ የበለጠ የሚያስቀጣ ክልሆነ በስተቀር ከብር ፳፭ (ሃያ አምስት)ሺህ በማያንስ ከብር ፴፭ (ሰላሳ አምስት)ሺህ በማይበልጥ የገንዘብ መቀጫና ከ፲ (አስር)ዓመት በማያንስና ከ፲፭ (አስራ አምስት)ዓመት በማይበልጥ ጽኑ እሥራት ይቀጣል።

፪) የመንግሥት ገንዘብ ለመሰብሰብ፣ ለማስተዳደር ወይም ክፍያ ለመፈጸም በማናቸውም የመንግሥት መሥሪያ ቤት የተሾመ ወይም የተቀጠረ ሰው

(ሀ) ማንኛውንም ክፍያ ለማስቀረት ወይም መጠኑን ለማሻሻል ወይም ሕግ መጣሱን በሚመለከት የሚቀርቡ የክስ አቤቱታዎችን ለማስቀረት በቀጥታ ወይም በተዘዋዋሪ በስጦታ ወይም በሌላ መልክ ገንዘብ ወይም ዋጋ ያለው ነገር እንዲሰጠው የጠየቀ የተቀበለ ወይም ለመቀበል የሞከረ እንደሆነ በወንጀል ሕግ የበለጠ የሚያስቀጣ ክልሆነ በስተቀር ከብር ፳፭ (ሃያ አምስት)ሺህ በማያንስ ከብር ፴፭ (ሰላሳ አምስት)ሺህ በማይበልጥ የገንዘብ መቀጮና ከ፲ (አስር)ዓመት በማያንስና ከ፳(ሀያ) ዓመት በማይበልጥ ጽኑ እሥራት ይቀጣል።

(ለ) ይህን አዋጅ ወይም በዚህ አዋጅ መሠረት የወጡ ደንቦችን ወይም መመሪያዎችን የመተላለፍ ወይም የሙስና ድርጊት መፈጸሙን እያወቀ ለበላይ ኃላፊዎች ሪፖርት ያላደረገ እንደሆነ በወንጀል ሕግ የበለጠ የሚያስቀጣ ክልሆነ በስተቀር ከብር ፲ ሺህ (አስር ሺ) በማይበልጥ የገንዘብ መቀጮና ከ፭ (አምስት) ዓመት በማይበልጥ ጽኑ እስራት ይቀጣል።

፫) ይህን አዋጅ በመተላለፍ የተፈቀደ በጀት መኖሩን ሳያረጋግጥ ማናቸውንም ውል የተፈራረመ ወይም እንዲፈረም ያደረገ የመንግሥት መሥሪያ ቤት ኃላፊ በወንጀል ሕግ የበለጠ የሚያስቀጣ ክልሆነ በስተቀር ከብር ፭ (አምስት)ሺህ በማያንስና ከብር ፳ (ሃያ)ሺህ በማይበልጥ የገንዘብ መቀጮና ከ፭ (አምስት) ዓመት በማያንስና ከ፲ (አስር)ዓመት በማይበልጥ ጽኑ እሥራት ይቀጣል።

፬) ማንኛውም ሰው የመንግሥት ገንዘብን በመሰብሰብ፣ በማስተዳደር ወይም ክፍያን በመፈጸም ሥራ ላይ በተሠማራ

(b) conspires or colludes with any person to defraud the RegionalGovernment, or provides an opportunity for any person to defraud the government;

(c) intentionally permits any contravention of the law by any person.

(d) willfully makes or signs any false entry in any book, or wilfully makes or signs any false certificate or return in any case in which it is the duty of that person to make an entry certificate or return is liable on conviction unless the criminal law punishes more to a fine not less than birr 25,000 and not more than birr 35,000 and to rigorous imprisonment for a term of not less than 10 years and not more than 15 years.

2) Every person appointed to or employed by a public body to collect, manage or disburse public money

(a) who demands or accepts or attempts to collect, directly or indirectly, as payment or gift or otherwise, any sum of money, or other thing of value, for the compromise, adjustment or settlement of any change or complaint for any contravention is liable on conviction unless the criminal law punishes more to a fine not less than birr 25,000 and not more than birr 35,000 and to rigorous imprisonment for a term of not less than 10 years and not more than 20 years.

(b) Having knowledge or information of the contravention or of fraud committed by any person against this proclamation or any under it, fails to report that knowledge to a superior is liable on conviction unless the criminal law punishes more to a fine not more than birr 10,000 to and rigorous imprisonment for a term of not more than 5 years.

3) The Head of a public body who, in contravention this Proclamation and without ascertaining that a budget appropriation has been made, concludes or authorizes the conclusion of a contract which results Excess Expenditure is liable on conviction unless the criminal law punishes more to a fine not less than birr 5,000 and not more than birr 20, 000 rigorous imprisonment for a term of not less than 5 years and not more than 10 years.

4) Every person who, appointed to or employed in any public body connected with the collection, management or disbursement of public money, with intent:

(a) Dhimma dhihaatee murtee eeggachuu jiru, yookiin sababa ittigaafatamumma hojiisaatiin dhimma dhihaachuuf danda'urratti murtee kennamu yookiin tarkaanfii fudhatamu jallisuuf, yookiin

(b) Galii Mootummaarratti hojiin malaammaltummaa akka raawwatamu yookiin hojiin akkanaa . yoo raawatamu akka gargaaruuf, yookiin akka gamtaa'uuf yookiin raawwatiinsa hojichaatiif haalawwan akka mijeessu yookiin akka hayyamu gochuudhaaf yaaduudhaan mattaa'aa kennuudhaaf waadaa yoo galeef, yoo dhiheesseef yookiin yoo kenne seera yakkaatiin caalmaatti kan adabsiisu yoo ta'e malee adabbii maallaqaa bifa mattaa'aatiin dhiheesse yookiin kenne dachaa sadii hin caallee fi hidhaa cimaa waggaa 10 gad hin taanee fi waggaa 15 hin caalleen adabama.

5) Badiiwwan keewwata kana keewwata xiqqaa (4) jalatti ibsaman raawwachuurratti qooda kan fudhatee fi dhimmichi gara Mana Murtiitti osoo hin dhiyaatin dura badii raawwatamee fi gahee gamtootaa ilaalchisee namni odeeffannoo faayidaa qabu kenne himannaa bu'ura labsii kanaatiin itti dhiyaaturraa bilisa ta'uu ni danda'a.

68. Sanadoota Herregaa Ilaaluu

Biiroon yookiin qaamni aangoon kennameef sanadoota herregaa, galmeewwan herregaa, kitaabaa, sanadoota deeggaraa fi ragaawwan Manneen hojii Mootummaa kamiyyuu ilaaluuf aangoo ni qabu.

69. Aangoo Bakka Bu'iinsa Kennuu

Raawwii Labsii kanaaf jecha Hoogganaan Biiroo itti gaafatamtoota mana hojichaaf yookiin hoggantoota mana hojii Mootummaatiif aangoosaa bakka bu'ummaadhaan kennuu ni danda'a. Haalli raawwii isaa qajeelfama Biiroon baasun kan murtaa'u ta'a.

70. Eegumsa Sanadootaa

Yeroon turmaataa tokkoon tokkoon sanadoota herregaa dambii bahuun kan murtaa'u ta'a

71. Aangoo Dambii fi Qajeelfama Baasuu

1) Manni Maree Bulchiinsaa Labsii kana raawwachiisuf dambii baasuu ni danda'a

2) Biirichi labsii kana hojirra oolchuuf qajeelfama baasuu ni danda'a.

72. Seeroota Raawatiinsa Hin Qabaannee

1) Labsiin Bulchiinsa Faaynaansii Oromiyaa Lakk. 88/1997 labsii kanaan fooyya'eera.

የመንግሥት መሥሪያ ቤት ውስጥ የተሾመ ወይም የተመደበ ሰው፣

(ሀ) የቀረበለትንና ውሳኔ በመጠበቅ ላይ ያለውን ጉዳይ ወይም በሥራ ኃላፊነቱ ምክንያት ሊቀርብለት በሚችል ጉዳይ ላይ የሚሰጠውን ውሣኔ ወይም የሚወሰደውን እርምጃ ለማዛባት ወይም

(ለ) በመንግሥት ገቢ ላይ የማጭበርበር ድርጊት እንዲፈጸም ወይም ድርጊቱ ሲፈጸም እንዲረዳ ወይም እንዲተባበር ወይም ለድርጊቱ መፈጸም ሁኔታዎችን ለማመቻቸት እንዲስማማ እንዲመሳጠር ወይም እንዲፈቅድ ለማድረግ በማሰብ፣ ጉቦ ለመስጠት ቃል ከገባለት፣ ካቀረበለት ወይም ከሰጠው በወንጀል ሕግ የበለጠ የሚያስቀጣ ከልሆነ በስተቀር ጥፋተኛ ሆኖ መገኘቱ ሲረጋገጥ በጉቦ መልክ ያቀረበውን ወይም የሰጠውን ገንዘብ ሶስት እጥፍ የገንዘብ መቀጮ እና ከ ፲ ዓመት በማያንስ እና ከ፲፭ ዓመት በማይበልጥ ጽኑ እሥራት ይቀጣል።

፭) በዚህ አንቀጽ ንዑስ አንቀጽ ፬ ሥር የተዘረዘሩትን ጥፋቶች በመፈጸም ተግባር ውስጥ የተሳተፈና ጉዳዩ ወደ ፍርድ ቤት ከመቅረቡ በፊት ስለተፈጸመው ጥፋት እና ስለተባባሪዎቹ ሚና ጠቃሚ መረጃ የሰጠ ሰው በዚህ ሕግ መሠረት ከሚቀርብበት ክስ ነጻ ሊሆን ይችላል።

፷፰. የሒሣብ ሰነዶችን ስለማየት

ቢሮው ወይም በሕግ ሥልጣን የተሰጠው ማናቸውም አካል የማናቸውንም የመንግሥት መሥሪያ ቤት የሂሣብ መዛግብቶች፣ መጻህፍት፣ ደጋፊ ሰነዶች፣ የሂሣብ ሰነዶች እና መረጃዎች ለማየት ሥልጣን ይኖረዋል።

፷፱. የውክልና ሥልጣን ስለመስጠት

ለዚህ አዋጅ አፈጻጸም ሲባል የቢሮ ኃላፊ ለመሥሪያ ቤቱ ባለሥልጣኖች ወይም ለሌሎች የመንግሥት መስሪያ ቤቶች ኃላፊዎች ሥልጣኑን በውክልና ለመስጠት ይችላል። የአፈጻፀም ሁኔታው ቢሮው በሚያወጣው መመሪያ የሚወሰን ይሆናል።

፸. ሰነዶችን ስለመጠበቅ

የእያንዳንዱ የሂሣብ ሰነድ የጊዜ ቆይታታ በሚወጣው ደንብ የሚወሰን ይሆናል።

፸፩. ደንብ እና መመሪያ የማውጣት ሥልጣን

፩) የክልሉ መስተዳድር ምክር ቤት ይህን አዋጅ ለማስፈጸም ደንብ ሊያወጣ ይችላል።

፪) ቢሮው ይህን አዋጅ ለማስፈጸም መመሪያ ሊያወጣ ይችላል።

፸፪. ተፈጻሚነት ስለማይኖራቸው ሕጎች

፩) የኦሮሚያ ብሔራዊ ክልላዊ መንግሥት የፋይናንስ አስተዳደር አዋጅ ቁጥር ፹፰/፺፯ በዚህ አዋጅ ተሻሽሏል።

(a) to influence the decision or action of that person on any question or matter that is pending or may, by law, be brought before him in his official capacity. or

(b) to influence that person to commit, or aid or abet in committing any fraud on the revenue, or to connive at, collude in, or allow or permit any opportunity for the commission of any such fraud is guilty of an offence and liable on conviction unless the criminal law punishes more to a fine not exceeding three times the amounts so offered or accepted and to rigorous imprisonment for a term of not less than 10 years and not more than 15 years.

5) Every person who is engaged in the offences as described in sub-Article (4) above, and who before the case is taken to court, provides significant information about the offence and his partner's role in it, may be given immunity by the Ministry of Justice from prosecution under this proclamation.

68. Access to Records

The Buerue or any other organ authorized by law shall have unrestricted access to all books, papers, accounts and records of all public bodies which it deems to be essential to the performance of its duties.

69. Delegation of Powers

The bureau Head may delegate his powers under this proclamation to the officials of his Bureau and to the officials of other Public bodies and may specify the circumstances in which those powers may be exercised.

70. Retention of Records

Retention periods for individual categories of financial records shall be established by directives issued by the Bureau.

71. Power for Issuance of Regulations and Directives

1) The Council of Regional administration may issue Regulations.

2) The Bureau may issue directives for the proper implementation of this Proclamation.

72. Non-applicability

1) The Regional Government Financial Administration Proclamation No. 88/97 is Repealed and replaced by this Proclamation.

2) Seera fi barmaatileen hojii labsii kanaan wal-faallessan kamiyyuu dhimmoota labsii kanaan uwwifaman irratti raawwatiinsa hin qabaatan.

73. **Hojiiwwan Jalqabaman**
Labsiin kun fooyya'ee bahuun dura sochiin faaynaasii jalaqabaman Labsii Bulchiinsa Faaynaansii Mootummaa Naannoo Oromiyaa Lakk. 88/1997 fi labsicha raawwachiisuuf dambii fi qajelfamoota bahaniin xumura kan argatan ta'a.

74. **Yeroo Labsiin Kun Hojiirra Itti Oolu**
Labsiin kun Guyyaa 17/8/ 2002 irraa eegalee kan hojiirra oolu ta'a.

Finfinnee, Ebla 17 Bara 2002

Abbaaduulaa Gammadaa
Pireezidaantii Bulchiinsa
Mootummaa Naannoo Oromiyaa

፪) ይህን አዋጅ የሚቃረን ማንኛውም ሕግ፣ ደንብ፣ መመሪያ ወይም የአሠራር ልምድ በዚህ አዋጅ በተሸፈኑ ጉዳዮች ላይ ተፈጻሚነት አይኖረውም፡፡

፸፫. <u>የተጀመሩ ሥራዎች</u>
ይህ አዋጅ እንደገና ተሻሽሎ ከመውጣቱ በፊት የተጀመሩ የፋይናንስ እንቅስቃሴዎች በኦሮሚያ ብሔራዊ ክልላዊ መንግሥት የፋይናንስ አስተዳደር አዋጅ ቁጥር ፹፰/፲፱፻፺፯ እና አዋጁን ለማስፈፀም በወጣው ደንብና መመሪያዎች የሚያገኙ ይሆናል፡፡

፸፬. <u>አዋጁ ሥራ ላይ የሚውልት ጊዜ</u>
ይህ አዋጅ ከሚያዝያ ፲፯ ቀን ፪ሺ፪ ዓ.ም. ጀምሮ ሥራ ላይ የሚውል ይሆናል፡፡

ፊንፊኔ
ሚያዝያ ፪ሺ፪ ዓ.ም.

አባዱላ ገመዳ
የኦሮሚያ ብሔራዊ ክልላዊ መንግሥት
ፕሬዚዳንት

2) No law, regulations directives or practices inconsistent with this proclamation shallhave effect with respect to matters provided for in this proclamation.

73. **Transitory Provision**
Financial transactions commenced before the effective date of this Proclamation shall be concluded in accordance with the system laid down by the Regional Government Financial Administration No.88/97 and Regulations and directives issued there under.

74. **Effective Date**
This proclamation shall enter into force as of the 25 April 2010.

Done at Finfine April 25, 2010

Abba Dula Gamada
President of the Oromia National Regional State

11) "Yeroo eeggannaa" jechuun, bara baajataa darbe raawwii projeektoota kaapitaalaa waliin kan walqabate gaaffii kaffaltii dhiyaatu baajata Kaappitaala waggaa darbee irraa kan kaffalamu Adoolessa 1 irraa eegalee kan jiru yeroo guyyoota 30 dha.

12) "Baajata dabalataa" jechuun, bara baajataa keessatti hojii mootummaa Raawwachuuf baajatni galii hayyamame gahaa ta'uu yoo baate yookiin hojii mootummaa baajatni hin hayyamaminiif yoo qunname yookiin baajatni hayyamame sababa gahaa hin taaneef baajata hayyamamuu dha.

13) "Herregawwan walitti qabaman biroo" jechuun, gibiraa fi adabbiiwwan gibiraa alatti Mootummaa Naannootiif kan kaffalamu maallaqa kamiyyuu jechuu dha.

14) "Mana hojii mootummaa" jechuun, gartokkeen yookiin guutumaa guutuutti baajata Mootummaa Naannichaatiin kan bulu jechuudha.

15) "Maallaqaa Mootummaa" jechuun, Hoogganaan Biirichaa yookiin abbaa taayitaa kamiyyuu maqaa Mootummaa Naannichaatiin maallaqa fuudhuuf yookiin walitti qabuudhaaf aangoon seeraan kennameef, kan fuudhe yookiin kan walitti qabe kamiyyuu dha.

16) "Qabeenya Mootummaa" jechuun maallaqa mootummaa fi lafaan alatti abbummaa Mootummaa Naannoo jala kan jiru qabeenyaa kamiyyuu dha

17) "Dhiifama" jechuun, gibira, adaba yookiin herregaawwan walitti qabaman biroo dhiisuu yookiin irraa bilisa gochuu dha.

18) "Idaa haquu" jechuun, mootummaan herregawwan walitti qabaman, dirqamaawwan yookiin gaaffiwwan naaf ta'aa kan biroo galmee herregaa irraa haquu dha.

19) "Sinking fandii" jechuun, liqii yeroo dheeraatti deebi'suuf fudhatame kaffaluudhaaf, meeshaawwan dhaabbii bakka buusuudhaaf yookiin Manni Mareę Bulchiinsaa kaayyoo biraa kamifiyyuu maallaqaa oolulu dha.

20) "Deeggarsa Baajataa" jechuun, Mootummaan Federaalaa Mootummaa Naannootiif yookiin Mootummaan Naannoo Aanaalee fi Bulchiinsa Magaalotaaf deeggarsa baajataa bara baajataa keessatti kennuudha.

21) " Jijjiiraa Bajaataa" jechuun mana hojii Mootumma tokkorraa mata duree, damee mata duree, gulantaa herregaa yookiin projeektii tokkorraa gara birootti jijjiirraa baajataa hayyamamuudha.

፲፩) «የችሮታ ጊዜ» ማለት ባለፈው የበጀት ዓመት ከተከናወነ የካፒታል ፕሮጀክት ጋር በተያያዘ የቀረበው የክፍያ ጥያቄ ካለፈው ዓመት የካፒታል በጀት ላይ የሚከፈል ከሐምሌ ፩ ቀን ጀምሮ ያለው የ፴ ቀናት ጊዜ ነው።

፲፪) «ተጨማሪ በጀት» ማለት በበጀት ዓመት ውስጥ ለመንግሥት ሥራዎች ማስፈፀሚያ የተፈቀደው የገቢ በጀት በቂ ሳይሆን ሲቀር ወይም በጀት ያልተፈቀደለት የመንግሥት ሥራ በማጋጠሙ ወይም የተፈቀደው የወጪ በጀት በቂ ባለመሆኑ ምክንያት የሚፈቀድ በጀት ነው፣

፲፫) "ሌሎች ተሰብሳቢ ሂሣቦች" ማለት ከግብር እና ከግብር መቀጫ በስተቀር ለክልሉ መንግሥት ሊከፈል የሚገባ ማናቸውም ገንዘብ ነው፣

፲፬) "የመንግሥት መሥሪያ ቤት" ማለት በከፊል ወይም ሙሉ በሙሉ በክልሉ መንግሥት በጀት የሚተዳደር ነው፣

፲፭) "የመንግሥት ገንዘብ" ማለት የቢሮ ኃላፊው ወይም ማንኛውም የክልሉ መንግሥት ባለሥልጣን በክልሉ መንግሥት ስም ገንዘብ ለመቀበል ወይም ለመሰብሰብ ሥልጣን የተሰጠው ሰው የተቀበለው ወይም የሰበሰበው ገንዘብ ነው

፲፮) "የመንግሥት ንብረት" ማለት ከክልሉ መንግሥት ገንዘብ እና መሬት በስተቀር በክልሉ መንግሥት ባለቤትነት ሥር የሆነ ማንኛውም ንብረት ነው

፲፯) "ምህረት" ማለት ግብርና መቀጫን ወይም ሌሎች ተሰብሳቢ ሂሣቦችን መማር ወይም ነጻ ማድረግ ነው፣

፲፰) "ዕዳ መሠረዝ" ማለት መንግሥት ተሰብሳቢ ሂሣቦችን፣ ግዴታዎችን ወይም ሌሎች የይገባኛል ጥያቄዎችን ከሂሣብ መዝገብ መሠረዝ ነው፣

፲፱) "የጥሪት ፈንድ /ሲንኪንግ ፈንድ/" ማለት በረጅም ጊዜ እንዲመለስ የተወሰደን ብድር ለመክፈል ቋሚ ንብረቶችን ለመተካት ወይም የክልሉ መስተዳድር ምክር ቤት ሌላ ማናቸውም ዓላማ የሚያውል ገንዘብ ነው፣

፳) "የበጀት ድጋፍ" ማለት የፌዴራል መንግሥት ለክልል መንግሥት ወይም የክልል መንግስት ለወረዳና ለከተሞች አስተዳደር የሚሰጠው ዓመታዊ የበጀት ድጋፍ ነው፣

፳፩) "የበጀት ዝውውር" ማለት ከአንድ የመንግሥት መሥሪያ ቤት፣ወደ ሌላ የመንግሥት መሥሪያ ቤት አርዕስት፣ ንዑስ አርዕስት፣የሂሣብ መደብ ወይም ከአንድ ፕሮጀክት ወደ ሌላ ፕሮጀክት የሚደረግ የተፈቀደ የበጀት ዝውውር ነው፣

11. "Grace Period" means the thirty (30) days commencing Hamle 1 during which invoices received for activities of a capital project carried out in the previous fiscal year shall be paid from the previous fiscal year's capital budget appropriation;

12. "Supplementary Budget" means a budget approved in situations where the revenue budget appropriated for activities of the government to be carried out in a fiscal year is not sufficient or where a budget is required for an activity of the government to which budget is not appropriated or where the expenditure budget appropriated for an activity is not sufficient.

13. "Other Receivables" means any amount owing to the regional government other than a tax or penalty;

14. "Public Body" means any organ of the regional government which is partly or wholly financed by Government allocated budget.

15. "Public Money" means all money belonging to the regional government received or collected (or receivable) by the head of the Bureau or by any official of the regional Government or by any person authorized to receive and collect such money on behalf of the regional Government.

16) "Public property" means all property, except public money and land, belonging to the Regional government.

17) "Remission" means the discharge or release from taxes, penalties or other receivables due to the Regional government.

18) "Write-off" means the cancellation from the books of accounts, of receivables or obligations due to the Regional state or any claims by the Regional government;

19) "Sinking Fund" means a fund invested to repay a long-term debt, replace fixed assets or for any other public purpose determined by regulation issued by the Council of Regional Administration;

20) "Budget Subsidy" means the annual budgetary amount provided by the Federal Government to a Region or Regional Government to the Woredas and Manucipalities Administrational level.

21) "Budget transfer" means the authorized movement of funds in an approved budget from one public body, head, subhead, project or item to another;

22) "Odiitii keessaa" jechuun, hojii mana hojii Mootummaatiif bu'aa dabalataa uumuu ,haala sochii Mana hojiichaa fooyyeessuu fi loogii malee hojii tajaajila gorsaa kennuu yoo ta'u, sochii badiidhaaf saaxilu too'achuu fi bulchuuf adeemsa hojii diriireen bu'aa qabcessummaa isaa gamaggamuuf tooftaa dandeesisuu fi naamusaan gaggeeffamee kaayyoo mana hojichaa akka galma ga'u gocha gargaaruudha.

23) "To'annoo keessaa" jechuun, adeemsa hojii hundumaa kan ilaalu yoo ta'u, saaxilamuu gaggesitoota hojii fi hojjettootaa mana hojii Mootummaan kan raawwatuu to'achuuf, akkasumas madaalli mirkanaa'ee kennuu dandeesisu haala uummuu fi sirna ergama mana hojichaa galmaan ga'uu kan dandeesisuudha.

24) "Baasii Baajataa ol ta'e" jechuun, baajata mirkana'ee fi hayyamame yookiin jijjiirraadhan hanga ramadamee ol baasii gochuudha.

25) "Herrega Walitti Qabamaa" jechuun, maallaqni mootummaa galii fi baasii kan itti taasifamu Herrega Mootummaatti.

26) "Idaa Mootummaa" jechuun, Mootummaan Naannoo bu'ura labsii kanaan biyya keessaa kallatiidhaan liqaa fudhatuudhaa.

27) "Kallatiidhaan liqeeffachuu" jechuun, sanadoota wabiin osoo hin ta'iin liqeessaa waliin waliigaltee taasifamuun maallaqa liqiin fudhachuudha

28) "Sanada Wabii" jechuun, waadaa faaynaansii yookiin dirqama faaynaansii raawwachuuf kan kennamu yookiin kan qabamu sanadaa kamiiyyuu yoo ta'u, sanada mana kuusaa, sanada waadaa fi boondii ni dabalata.

3. <u>Daangaa Raawwatiinsaa</u>

1) Labsiin kun manneen hojii Mootummaa Naannichaa irratti raawwatiinsa ni qabaata.
2) Manni Maree Bulchiisaa facaatii manneen hojii Mootummaa labsiin kun ilaalu yeroo yeroodhaan ni baasa.

4. <u>Ibsa Saalaa</u>

Labsii kana keessatti saala dhiiraatiin kan ibsame dubartiis ni dabalata.

<u>Kutaa Lama</u>

<u>Itti Gaafatamummaa Faaynaansii</u>

5. <u>Itti gaafatamummaa Hogganaa Biiroo Hogganaan Biirichaa:</u>

1. Faaynaansiin Mootummaa Naannoo Oromiyaa sirriitti hojiira ooluu isaa ni mirkaneessa , ni hordofa, barbaachisaa ta'ee yoo argame sochii faaynaansii manneen hojii Mootummaa oditii ni taasisa.
2) Qabeenya Mootummaa sirriitti hojiirra oolchuuf kan dandeesisu qophii karooraa, qooddii qabeenyaa fi sirni ramaddii baajataa hojiira akka oolu ni taasisa.

፳፪) «የውስጥ ኦዲት» ማለት ለመንግሥት መሥሪያ ቤት ተጨማሪ እሴት በሚፈጥር እና የመንግሥት መሥሪያ ቤቱን የሥራ እንቅስቃሴ ማሻሻል በሚያስችል አኳኋን የሚቀረፅ ነፃ እና ገለልተኛ የሆነ ማረጋገጫ እና የምክር አገልግሎት የመስጠት ተግባር ሲሆን፣ ተጋላጭነት የሚታይባቸውን እንቅስቃሴዎች በሚገባ ለመምራት፣ ለመቆጣጠር እና ለማስተዳደር የተዘረጋውን የሥራ ሂደት ውጤታማነት ለመገምገም በሚያስችል ስልት እና ዲሲፕሊን እየተመራ መሥሪያ ቤቱ ዓላማውን ግብ እንዲያደርስ የሚያግዝ ነው::

፳፫) «የውስጥ ቁጥጥር» ማለት ሁሉንም የሥራ ሂደት የሚመለከት ሲሆን፣ በመንግሥት መሥሪያ ቤት የሥራ አመራር እና ሠራተኞች ተፈፃሚ የሚሆን፣ ተጋላጭነትን ለመቆጣጠር እንዲሁም ሚዛናዊ የሆነ ማረጋገጫ ለመስጠት በሚያስችል አኳኋን የሚቀረፅ እና የመንግሥት መሥሪያ ቤቱን ተልዕኮ ከግብ ለማድረስ የሚያስችል ሥርዓት ነው::

፳፬) «ከበጀት በላይ የተደረገ ወጪ» ማለት ከፀደቀውና ከተፈቀደው በጀት ወይም በበጀት ዝውውር ከተመደበው የገንዘብ መጠን በላይ ወጪ ማድረግ ነው::

፳፭) «የተጠቃለለ ሂሣብ» ማለት የመንግሥት ገንዘብ ገቢና ወጪ የሚደረግበት የመንግሥት ሂሣብ ነው::

፳፮) «የመንግሥት ዕዳ» ማለት የክልሉ መንግሥት በዚህ አዋጅ መሰረት ከአገር ውስጥ በቀጥታ የሚወሰደው ብድር ነው::

፳፯) «በቀጥታ መበደር» ማለት በዋስትና ሰነዶች አማካይነት ሳይሆን ከአበዳሪው ጋር በሚደረግ የብድር ስምምነት ገንዘብ በብድር መውሰድ ነው::

፳፰) "የዋስትና ሰነድ" ማለት የፋይናንስ ቃል ኪዳን ወይም የፋይናንስ ግዴታን ለመፈጸም የሚሰጥ ወይም የሚያዝ ማንኛውም ሰነድ ሲሆን፣ የግምጃ ቤት ሰነድን የተስፋ ሰነድንና ቦንድን ይጨምራል::

፫. <u>የተፈጻሚነት ወሰን</u>

፩) ይህ አዋጅ ተፈጻሚ የሚሆነው በክልሉ የመንግሥት መሥሪያ ቤቶች ላይ ይሆናል::
፪) የክልሉ መስተዳድር ምክር ቤት አዋጁ የሚመለከታቸውን መሥሪያ ቤቶች ዝርዝር በየጊዜው ያወጣል::

፬. <u>የፆታ አገላለፅ</u>

በዚህ አዋጅ ውስጥ በወንድ ፆታ የተደነገገው የሴትንም ፆታ ያካትታል::

ክፍል ሁለት

<u>የፋይናንስ ኃላፊነት</u>

፭. <u>የገንዘብና ኢኮኖሚ ልማት ቢሮ ኃላፊነት</u>

<u>የቢሮ ኃላፊው:-</u>

፩ የኦሮሚያ ብሔራዊ ክልላዊ መንግሥት ፋይናንስ በአግባቡ ሥራ ላይ መዋሉን ያረጋግጣል፣ ይከታተላል፣ አስፈላጊ ሆኖ ሲያገኘው የመንግሥት መሥሪያ ቤቶችን የፋይናንስ እንቅስቃሴ ኦዲት ያደርጋል፣
፪) የመንግሥትን ሀብት በትክክል ሥራ ላይ ለማዋል የሚያስችል የዕቅድ አዘገጃጀት፣ የሀብት ድልድል እና የበጀት አመዳደብ ሥርዓት ሥራ ላይ እንዲውል ያደርጋል፣

22) "Internal Audit" is an independent and objective assurance and consulting activity designed to add value and improve an organizations operations which helps an organization accomplish its objectives by bringing in a systematic and disciplined approach to evaluate the effectiveness of risk management, control and governance process.

23) "Internal Control" is an integral process that is affected by a public body's management and personnel, designed to address risks and to provide reasonable assurance that is the pursuit of the public body's mission.

24) "Excess Expenditure" shall mean expenditure in excess of the budget approved or appropriated or the budget allocated through budget transfer.

25) "Consolidated Account" means Regional government treasury accounts through which Public Money is received and Disbursements and Expenditures are made.

26) "Public Debt" Shall mean domestic borrowings of the Regional government by direct advances.

27) "Direct Advance" means borrowing made by entering into a loan agreement with the lender and not by issuing Securities.

28) "Security" means something given or pledged to secure a financial promise or a financial obligation and includes a treasury bill, a note or a bond;

3. <u>Scope of Application</u>

1. This proclamation applies to all Regional public bodies.
2. The Council of Regional Administration may from time to time issue the l[illegible] f public bodies to be governed by this Proclamation.

4. <u>Gender Reference</u>

Provisions of this Proclamation set out in the masculine gender shall also apply to the feminine gender.

PART TWO

Financial Responsibility

5. <u>Powers and Duties of the Bureau Head</u>

The Bureau Head of Finance and Economic Development shall have the duty to:

1. Supervise and monitor correct implementation of the finance of the Regional Government; and conduct audit of public bodies, if it deems necessary;
2) Ensure that systems are established for planning, allocating resources and appropriation of budget which enable proper utilization of public resources;