WAAJJIRA AFYAA'IIFI CAFFEE
OROMIYAATIIN KAN QOPHAA'E

Waggaa 13ffaa .... Lak. 2
፲፫ኛ ዓመት .... ቁጥር ፪
13th year .... No. 2

Adaamaa, Guraandhala 23/1997
አዳማ ፣ የካቲት ፳፫ ቀን ፲፱፻፺፯ ዓ.ም
Adama, March 2, 2005

MAGALATA OROMIYAA
መገለጫ ኦሮሚያ
MEGELETA OROMIA

Gatiin Tokkoo .... 4.25 ያንዱ ዋጋ .... '' Unit Price .... ''	Too'annaa Caffee Mootummaa Naannoo Oromiyaatiin Kan Bahe በኦሮሚያ ክልላዊ መንግሥት ም/ቤት ጠባቂነት የወጣ	Lakk. S. Poostaa .... 101769 የፖ.ሣ.ቁጥር .... '' P.O.Box .... ''

QABEENTAA	ማውጫ	CONTENT

Labsii Lakk. 88/1997

Labsii Bulchiinsa Faaynaansii Mootummaa Naannoo Oromiyaa Lakk. 17/1989 Fooyyeessuuf Labsii Bahe

Mootummaan ittigaafatamummaa isaa sirriitti bahuu akka danda'uuf sirni bulchiinsa faayaansii ammayyaa fi saffinaan haala tajaajila kennuu danda'uun diriiruu kan qabu waan ta'eef;

Mootummaa Naannoo Oromiyaatti bulchiinsi faaynaansii kan ittiin hojjatamaa ture haala caasaa harawwaatiin waan wal hinsimneef Labsii lakk. 17/1989 irra deebiidhaan fooyyeessuun waan barbaachiseef;

Akkaataa Heera Mootummaa Naannoo Oromiyaa keewwata 49(3)(a) tiin kan armaan gadii labsamee jira.

KUTAA TOKKO
WALIIGALA

1. *Mata Duree Gabaabaa*

Labsiin kun ''Labsii Bulchiinsa Faaynaansii Mootummaa Naannoo Oromiyaa Lakk. 17/1989 Fooyyeessuuf Labsii Bahe Lakk. 88/1997'' jedhamee waamamuu ni danda'a.

<u>አዋጅ ቁጥር ፹፰/፲፱፻፺፯</u>

<u>የኦሮሚያ ብሔራዊ ክልላዊ መንግሥት የፋይናንስ አስተዳደር አዋጅ ቁጥር ፲፯/፲፱፻፹፱ን ለማሻሻል የወጣ አዋጅ</u>

መንግሥት ኃላፊነቱን በትክክል መወጣት እንዲችል ዘመናዊ እና ቀልጣፋ የፋይናንስ አስተዳደር ሥርዓት መዘርጋት አስፈላጊ በመሆኑ፣

የኦሮሚያ ክልላዊ መንግሥት ሲሰራበት የነበረው የፋይናንስ አስተዳደር አዋጅ ቁጥር ፲፯/፲፱፻፹፱ ከአዲሱ አደረጃጀት ጋር ስለማይጣጣም እንደገና ማሻሻል በማስፈለጉ በኦሮሚያ ሕገ–መንግሥት አንቀጽ ፵፱/፫/ /ሀ/ መሠረት የሚከተለው ታውጇል ።

<u>ክፍል አንድ</u>

<u>ጠቅላላ</u>

፩· <u>አጭር ርዕስ</u>

ይህ አዋጅ "የኦሮሚያ ክልላዊ መንግሥት የፋይናንስ አስተዳደር አዋጅ ቁጥር ፲፯/፲፱፻፹፱ን ለማሻሻል የወጣ አዋጅ ቁጥር ፹፰/፲፱፻፺፯" ተብሎ ሊጠቀስ ይችላል ።

Proclamation No. 88/2005

A Proclamation Issued to Amend Oromia Regional State Financial Administration Proclamtion No. 17/1997

WHEREAS, a modern and efficient financial administration system is essential to a well-functioning government;

WHEREAS, the previously set financial administration of Oromia Regional State is not pursuant to newly established structural organization, it has become necessary to amend and update Finacial Administration Proclamation No. 17/1997;

NOW, THERFORE, in accordance with Article 49(3) (a) of the Constitution of the Oromia Regional State, it is hereby proclaimed as follows:

PART ONE
GENERAL

1. *Short Title*

This Proclamation may be cited as ''Proclamation Issued to Amend Oromia Regional State Financial Administration Proclamation No. 88/2005.''

2. Kiika

Akkaataan seensa jechichaa hiika biraa kan kennisisuuf yoo ta'e malee Labsii kana keessatti:

1. ''Caffee'' jechuun Caffee Mootummaa Naannoo Oromiyaati.
2. ''Gargaarsa gosaan keenname'' jechuun Mootummaan Naannichaa maallaqaan alatti meeshaadhaan ykn bifa tajaajilaatiin walta'iinsa gar-lameetiin yookiin maddawwan kan biraa irraa kan fudhatu gargaarsa kamiyyuu dha.
3. ''Hayyamuu'' jechuun fandii walitti kuufame irraa kaffaluu kan dandeessisu Caffee Naannichaatiin kan kennamu aangoo kamiyyuu dha.
4. ''Baasii Kaappitaalaa'' jechuun qabeenya dhaabbataa horachuudhaaf ykn fooyyessuudhaaf herrega baasii godhamu yoo ta'u baasii tajaajila gorsaatiif godhamus ni dabalata.
5. ''Fandii walitti kuufame'' jechuun bu'uura Labsii kanaatiin maqaa mana hojii mootummaa kamiinuu herrega Baankii Biiroo Maallaqaa fi Misooma Diinagdee Oromiyaatiin baname keessatti galii kan godhame maallaqa Mootummaa Naannichaa, manneetii hojii Mootummaa keessatti kaffaltii raawwachuuf akka oolu maallaqa dheedhiidhaan qabatan akkasumas gargaarsa gosaan argameedha.
6. ''Dirqama'' jechuun waliigalteedhaan, ykn haalawwan seeraan kaa'aman yoo guutaman itti gaafatamummaa uumamuudha.
7. ''Kaffaltii'' jechuun fandii walitti kuufame keessa kan taa'e maallaqa Mootummaa baasii gochuu dha.
8. ''Mootummaa Naannoo'' jechuun Bulchiinsa Mootummaa Naannoo Oromiyaati.
9. ''Bara baajataa'' jechuun yeroo Adoolessa 1 irraa hanga Waxabajjii 30 tti jiruu dha.
10. ''Yeroo eeggannaa'' jechuun bara baajataa darbeetti meeshaa walirraa fuudhinsi raawwatee fi tajaajila kennameef gaaffii kaffaltii bara baajata darbe keessatti dhihaateef baajata bara darbee irraa kan ittiin kaffalamu Adoolessa 1 irraa eegalee kan jiru yeroo guyyoota 30ti.

፪· ትርጓሜ

የቃሉ አገባብ ሌላ ትርጉም የሚያሰጠው ካልሆነ በስተቀር በዚህ አዋጅ ውስጥ፣

፩· "ምክር ቤት" ማለት የኦሮሚያ ክልላዊ መንግሥት ምክር ቤት ማለት ነው ።

፪· "በዓይነት የተሰጠ ዕርዳታ" ማለት የክልሉ መንግሥት ከገንዘብ ሌላ በዕቃ ወይም በአገልግሎት መልክ በሁለት ወገን ስምምነት ወይም ከሌሎች ምንጮች የሚቀበለው ማናቸውም ዕርዳታ ነው ።

፫· "መፍቀድ" ማለት ከተጠቃለለው ፈንድ ላይ ለመክፈል የሚያስችል በክልሉ ምክር ቤት የሚሰጥ ማናቸውም ሥልጣን ነው ።

፬· "የካፒታል ወጪ" ማለት ቋሚ ሀብት ለማፍራት ወይም ለማሻሻል ወጪ የሚደረግ ሂሣብ ሲሆን ለምክር አገልግሎት የሚደረገውንም ወጪ ይጨምራል ።

፭· "የተጠቃለለ ፈንድ" ማለት በዚህ አዋጅ መሠረት በማናቸውም የመንግሥት መ/ቤት ስም በክልሉ የገንዘብና የኢኮኖሚ ልማት ቢሮ በተከፈተው የባንክ ሂሣብ ውስጥ ገቢ የተደረገ የክልሉ መንግሥት ገንዘብ ፣ የመንግሥት መ/ቤቶች ለክፍያ እንዲውል በጥሬ ገንዘብ የያዙት እንዲሁም በዓይነት የተገኘ ዕርዳታ ነው።

፮· "ግዴታ" ማለት በውል ወይም በሕግ የተመለከቱት ሁኔታዎች ሲሟሉ የሚፈጠር ኃላፊነት ነው ።

፯· "ክፍያ" ማለት በተጠቃለለው ፈንድ ውስጥ የተቀመጠውን የመንግሥት ገንዘብ ወጪ ማድረግ ነው ።

፰· "የክልል መንግሥት" ማለት የኦሮሚያ ክልላዊ መንግሥት ነው ።

፱· "የበጀት ዓመት" ማለት ከሐምሌ ፩ እስከ ሰኔ ፴ ቀን ያለው ጊዜ ነው።

፲· "የችሮታ ጊዜ" ማለት ባለፈው የበጀት ዓመት ርክክቡ ለተፈፀመ ዕቃ እና ለተሰጠ አገልግሎት ባለፈው የበጀት ዓመት ውስጥ ለቀረበው የክፍያ ጥያቄ ካለፈው ዓመት በጀት ላይ የሚከፈልበት ከሐምሌ ፩ ቀን ጀምሮ ያለው የ፴ ቀናት ጊዜ ነው ።

2. *Definitions*

Unless the context requires otherwize, in this proclamation:

1) ''Coucil'' means the Council of Oromia Regioanl State.
2) ''Aid in kind'' means any assistance received by the 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.
3) ''Appropriation'' means any authority given by the Council of the Regional State to pay money out of the conslidated Fund.
4) ''Capital Expenditure'' means an outlay for the acquistion of or improvements to fixed assets, and includes expenditures made for consulatancy services.
5) ''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 under this proclamation; all public moneys held in cash by any public body pending disbursement and all aid in kind.
6) ''Commitment'' means an obligation that becomes a liability if and when the terms of existing contracts or legislation are met.
7) ''disbursement'' means the release of any public money from the consolidated Fund.
8) ''Regional State'' means the Oromia Rigional State.
9) ''Fisical Year'' means the period beginning Hamle 1st and ending Sene 30th.
10) ''Grace Period'' means the thirty (30) days immediately following Sene 30th during which invoices received in the previous fisical year for goods and services received in that year shall be paid from the previous fiscal year's appropration.

11. ''Yeroo Dhumaa'' jechuun maallaqa /qabeenya/ baasii gochuudhaaf eeyyamni kenname yeroo itti dhumuudha.
12. ''Biiroo ykn Hogganaa Biiroo'' jechuun akkuma waldura duubaan Biiroo Maallaqaa fi Misooma Diinagdee Oromiyaa ykn Hogganaa Biirooti:
13. ''Herregawwan biroo walitti qabamuu danda'an'' jechuun gibiraa fi adabbiiwwan alatti Mootummaa Naannichaa tiif kaffalamuu kan qabu maallaqa kamiyyuu dha.
14. ''Mana hojii mootummaa'' jechuun gartookkeen ykn guutumaan guutuutti baajata Mootummaa Naannichaatiin kan bulu mana hojii kamiyyuu dha.
15. ''Maallaqa Mootummaa'' jechuun Hogganaa Biirichaa ykn hogganaa biraa kamiyyuu ykn maqaa Mootummaa Naannichaa tiin maallaqa fuudhuudhaaf ykn walitti qabuudhaaf taaytaan kan kennameef namni kamiyyuu kan fuudhe ykn kan walitti qabe (akka waan walitti qabamuutti kan qabe) kan Mootummaa Naannichaa kan ta'e maallaqa kamiyyuu yoo ta'u kan armaan gadiis ni dabalata:
    a. Fandiiwwan addaa kan Mootummaa Naannichaa fi galii kanneenumarraa argamu,
    b. Galiiwwan Mootummaa Naannichaa,
    c. Mootummaan Naannichaa ykn manni hojii mootummaa kamiyyuu walta'iinsa garlamee ykn garbaay'ee ykn maddawwan biraarraa maallaqa liqiidhaan ykn gargaarsaan argatu,
    d. Deeggarsa baajata Mootummaa Federaalaa irraa argamu,
    e. Gargaarsa bifaan argamu,
16. ''Qabeenya Mootummaa'' jechuun maallaqa mootummaa fi lafaan alatti qabeenya Mootummaa Naannoo kan ta'e meeshaa kamiyyuu dha.
17. ''Dhiifama'' jechuun gibira, adaba ykn herregawwan walitti qabaman kan biraa dhiisuu ykn bilisa gochuu dha.
18. ''Idaa haquu'' jechuun herregawwan walitti qabaman, dirqamawwan ykn gaaffiiwwan naaf ta'aa kan biraa galmee herregaa irraa haquudha.

፲፩ ."መጨረሻ ጊዜ" ማለት ወጪ ለማድረግ የተሰጠው ፈቃድ ማብቂያ ጊዜ ነው ።

፲፪ ."ቢሮ ወይም የቢሮ ኃላፊ" ማለት እንደቅደም ተከተሉ የኦሮሚያ ክልላዊ መንግሥት የገንዘብና የኢኮኖሚ ልማት ቢሮ ወይም የቢሮው ኃላፊ ነው ።

፲፫ ."ሌሎች ተሰብሳቢ ሂሣቦች" ማለት ከግብር እና ከመቀጫ ውጪ ለክልሉ መንግሥት ሊከፈል የሚገባ ማናቸውም ገንዘብ ነው ።

፲፬ ."የመንግሥት መ/ቤት" ማለት ማንኛውም በከፊል ወይም በሙሉ በክልሉ መንግሥት በጀት የሚተዳደር መ/ቤት ነው ።

፲፭ ."የመንግሥት ገንዘብ" ማለት የቢሮው ኃላፊ ወይም ማናቸውም በክልሉ መንግሥት ስም ገንዘብ ለመቀበል ወይም ለመሰብሰብ ሥልጣን የተሰጠው ሰው የተቀበለው ወይም የሰበሰበው /በሰብሳቢነት የያዘው/ ማናቸውም የክልሉ መንግሥት ገንዘብ ሲሆን የሚከተሉትንም ይጨምራል ።

ሀ) የክልሉ መንግሥት ልዩ ሂሣቦች እና ከእነዚሁ የሚገኝ ገቢ ፤

ለ) የክልሉ መንግሥት ገቢዎች ፤

ሐ) የክልሉ መንግሥት ወይም ማናቸውም የመንግሥት መ/ቤት በሁለትዮሽ ወይም በባለ ብዙ ወገን ስምምነት ወይም ከሌሎች ምንጮች በብድር ወይም በዕርዳታ የሚገኘው ገንዘብ ፤

መ) ከፌዴራል መንግሥት የሚገኝ የበጀት ድጋፍ፤

ሠ) በዓይነት የሚገኝ ዕርዳታ ፤

፲፮· "የመንግሥት ንብረት" ማለት ከመንግሥት ገንዘብ እና መሬት በስተቀር የክልሉ መንግሥት ሀብት የሆነ ማናቸውም ንብረት ነው ።

፲፯· ምህረት" ማለት ግብርን ፤ መቀጫን ወይም ሌሎች ተሰብሳቢ ሂሣቦችን መማር ወይም ነፃ ማድረግ ነው ።

፲፰· "ዕዳ መሠረዝ" ማለት የክልል መንግሥት ተሰብሳቢ ሂሣቦችን ፤ ግዴታዎችን ፤ ወይም ሌሎች የይገባኛል ጥያቄዎችን ከሂሣብ መዝገብ መሠረዝ ነው ።

11) ''Lapse'' means termination of spending approval.
12) ''Bureau or Head of the Bureau'' means the Finance and Economic Development Bureau of Oromia or Head of the Finance and Economic Development Bureau of Oromia respectively.
13) ''Other receivables'' means any amount owing to the State other than a tax and penalty.
14) ''Public Body'' means any organ of the Government, which is partly or wholly financed by Government allocated budget.
15) ''Public Money'' means any money belonging to the Regional State received or collected (receivable) by the Head of the Bureau or by any official of the Government or by any person authorized to receive and collect such money on behalf of the Government and includes:
    (a) Sepcial funds of the State and revenues from them,
    (b) Revenues of the State,
    (c) Money received by the State or any public body as loans or as assistance under bilateral or mutilateral agreements or from other sources,
    (d) Budget subsidy provided by the Federal Government, and
    (e) Aid in kind
16) ''Public property'' means any property, except public money and land, belonging to the Regional State.
17) ''Remission'' means the discharge or release from taxes, penalties or other receivable due to the State.
18) ''Write off'' means the cancellation from the books of accounts of receivables or obligations due to the State or any claims by the State.

19. ''Mana Marii Naannoo'' jechuun Mana Marii Buclhiinsa Mootummaa Naannoo Oromiyaati.

20. ''Siinkiing fand'' jechuun liqii yeroo dheeraatti akka de-ebifamuuf fudhatame kaffaluudhaaf meeshaawwan dhabbataa bakka buusuudhaaf ykn Manni Maree Naannichaa dambii baasuun kan murteessu kaayyoo biraa kamiyyuuf akka oolu maallaqa investi godhamuudha.

21. ''Deeggarsa Baajataa'' jechuun Mootummaan Federaalaa Mootummaa Naannootiif, ykn Mootummaan Naannoo aanaalee fi magaalotaaf kan kennu deeggarsa baajata waggaati.

22. ''Jijjiirraa Baajataa'' jechuun mata duree tokkorraa, damee mata dureerraa ykn gulantaa herregaa irraa gara biraatti kan godhamu, jijjiirraa baajata heyyamamee mana hojii Mootummaa tokko keessatti ykn mana hojii Mootummaa tokko irraa gara biraatti kan raawwatamuudha.

23. ''Kaayyoo addaa'' jechuun bu'uura aangoo seeraan kennameetiin maallaqa Mootummaa addatti bahee qabamuun kan raawwatamu hojii Mootummaa Naannichaati.

3. Daangaa Raawwatiinsaa
   1. Labsiin kun kan raawwatamu manneetii hojii Mootummaa irratti dha.
   2. Manni Maree Naannichaa Labsiin kun kan ilaalu facaatii mana hojii Mootummaa yeroo yeroodhaan ni baasa.

4. Ittigaafatamummaa

Hogganaan ol'aanaa mana hojii mootummaa tokkoon tokkoon isaa Labsii kanaa fi bu'uura Labsii kanaatiin kan bahan dambii fi qajeelfamoota adda addaa mana hojii hoogganu keessatti guutumaan guutuutti fi karaa sirrii ta'een hojiirra ooluu isaanii karaa mirkaneessuutiin Mana Maree Naannootiif itti gaafatamummaa qaba.

KUTAA LAMA
MAALLAQA MOOTUMMAA WALITTI QABUU FI GALII GODHUU

5. Fandii Walitti Kuufame
   1. Haala addaatiin akka taa'u seeraan kan hayyamameefiin alatti maallaqni Mootummaa Naannichaa hundumtuu galii kan itti godhamu fandiin walitti kuufame tokko ni jiraata.
   2. Gargaarsi gosaan kenname bu'uura gatii Biirichi murteessuutiin fandii walitti kuufame keessatti ni galmeeffama.

፲፱· "የክልል ምክር ቤት" ማለት የኦሮሚያ ክልላዊ መንግሥት ምክር ቤት ነው ።

፳· "የጥሪት ፈንድ" ማለት በረጅም ጊዜ እንዲመለስ የተወሰደ ብድር ለመክፈል ፣ ቋሚ ንብረቶችን ለመተካት ወይም የክልሉ ምክር ቤት በሚያወጣው ደንብ ለሚወስነው ሌላ ማናቸውም ዓላማ እንዲውል ኢንቨስት የሚደረግ ገንዘብ ነው ።

፳፩· "የበጀት ድጋፍ" ማለት የፌዴራል መንግሥት ለክልል መንግሥት ፣ ወይም የክልሉ መንግሥት ለወረዳ ዎችና ለከተሞች የሚሰጠው ዓመታዊ የበጀት ድጋፍ ነው ፤

፳፪· "የበጀት ዝውውር" ማለት ከአንድ አርዕስት ፣ ንዑስ አርዕስት ወይም የሂሣብ መደብ ወደ ሌላ በአንድ መ/ቤት ውስጥ ከአንድ መ/ቤት ወደ ሌላ መ/ቤት የሚደረግ የተፈቀደ በጀት ዝውውር ነው ፤

፳፫· "የተለየ ዓላማ" ማለት በሕግ በተሰጠ ሥልጣን መሠረት ተለይቶ በሚያዝ የመንግሥት ገንዘብ የሚከናወን የክልል መንግሥት ተግባር ነው ።

፫· የተፈፃሚነት ወሰን
   ፩· ይህ አዋጅ ተፈፃሚ የሚሆነው በመንግሥት መ/ቤቶች ላይ ነው ።
   ፪· የክልሉ ምክር ቤት አዋጁ የሚመለከታቸውን የመንግሥት መ/ቤቶች ዝርዝር በየጊዜው ያወጣል።

፬· ኃላፊነትና ተጠያቂነት

የእያንዳንዱ የመንግሥት መ/ቤት የበላይ ኃላፊ የዚህ አዋጅና በአዋጁ መሠረት የሚወጡት ደንቦችና መመሪያዎች በኃላፊነት በሚመራው መ/ቤት ውስጥ ሙሉ በሙሉና በተገቢው መንገድ ተግባራዊ መሆናቸውን በማረጋገጥ ረገድ ለክልሉ ምክር ቤት ተጠያቂነት አለበት ።

ክፍል ሁለት
የመንግሥት ገንዘብ ስለመሰብሰብና ገቢ ስለማድረግ

፭· የተጠቃለለ ፈንድ
   ፩· በተለየ ሁኔታ እንዲቀመጥ በሕግ ከተፈቀደለት በስተቀር የክልል መንግሥት ገንዘብ ሁሉ ገቢ የሚደረግበት አንድ የተጠቃለለ ፈንድ ይኖራል ።
   ፪· በዓይነት የተሰጠ ዕርዳታ ቢሮው በሚወስነው ዋጋ መሠረት በተጠቃለ ፈንድ ውስጥ ይመዘገባል ።

19) ''Council of the Region'' means the Administrative Council of the Oromia Regional Government.

20) ''Sinking Fund'' means a fund invested to repay a long-term debt, replace fixed assets or for any other public purpose determined by regulations to be issued by the Council of Regional governement.

21) ''Budget subsidy'' means the annual budgetary amount provided by the Federal Government to the Regional Government or by the Regional Government to the districts and towns

22) ''Budget Transfer'' means the authorized movement of funds in an approved budget from one title, subtitle or item to others in one public body or from one public body to another public body.

23) ''Special Purpose'' means any activity of the state, which in accordance with legislative authority is carried out by earmarked public money.

3. *Scope of application*
   1) This proclamation shall apply to public bodies.
   2) The Council of the Regional Government may, from time to time, issue the list of public bodies to be governed by this proclamation.

4. *Responsibility and Accountability*

The Head of every public body is accountable to the Council of the Regional government for the responsibility to ensure that this proclamation and of the regulation as well as directives made under it are fully and properly implemented by the public body for which he is responsible.

PART TWO
Collection and Deposit of Public Money

5. *Consolidated Fund*
   1) There shall be one consolidated Fund into which any public money shall be paid except the ones allowed to be kept in a special account by law.
   2) Aid in kind shall be recorded in the Consolidated Fund at value to be determuned by the Bureau.

3. Biirichi fandii walitti kuufame ni qaba; ni bulcha.
4. Biirichi maqaa mana jojii mootummaa kamiiniyyuu herrega baankii maallaqni Mootummaa keessa taa'u ni bana. Herregni baankii bifa kanaas qaama fandii walitti kuufamee ta'a. Haalli raawwii isaa qajeelfama Biiroon baasuun murtaa'a.

6. Walitti Qabiinsa Maallaqa Mootummaa
   1. Seeraan yoo hayyamame malee maallaqha Mootummaa kamiyyuu walitti qabuun hin danda'amu.
   2. Maallaqni Mootummaa kamiyyuu nagahee seeraa kan Biirootiin malee walitti qabamuu hin danda'u
   3. Maallaqa Mootummaa kamiyyuu akka fuudhu ykn akka walitti qabu namni ykn qaamni aangoon kennameef, bu'uura qajeelfama Biirichi baasuutiin nagahee maallaqa ittiin fuudhee fi galii ittiin godhe galmeessee ni qabata.

7. Mallaqa Mootummaa Kaa'uu
   1. Fandii walitti kuufame keessatti galmeeffamuu isaatiin kanuma keessa akka taa'etti kan lakkaa'amu gargaarsa bifaan argamuun alatti, maallaqni Mootummaa kamiyyuu maqaa Biirootiin fandii walitti kuufame keessa taa'a.
   2. Kaayyoo addaatiif maallaqni fandii walitti kuufame keessa taa'e kaayyoodhuma kanaaf akka oolu bu'uura seera hayyamutiin baasii ta'ee kaffalamuu ni danda'a.

8. Dhala
   1. Kaayyoo addaatiif akka oolu fandii walitti kuufame keessa maallaqa taa'eef fandii walitti kuufamerraa dhalli kaffalamuuf ni danda'a.
   2. Hammi dhalichaa Biirichi abbaa maallaqa kaa'ate wajjin mari'achuudhaan kan dhiheessuu fi Mana Marii Naannichaatiin kan ragga'u ta'a.

KUTAA SADII
WAA'EE IDAA DHIISUU, HAQUU FI GATII TAJAAJILA ADDA ADDAA MURTEESSUU

9. Dhiifama idaa
   1. Manni Maree Naannichaa sababiin gahaa ta'e jiraachuu isaa yoo itti amane abbaa taaytaa dhimmi ilaalurraa bu'uura yaada dhihaatuutiin gibira, kiraa lafaa fi taaksii kamirraayyuu, kanumarratti kan kaffalamu ykn kan kaffalame dhala fi adaba waliin dhiifama gochuu ni danda'a.

፫. ቢሮው የተጠቃለለውን ፈንድ ይይዛል፣ ያስተዳድራል፣

፬. ቢሮው በማንኛውም የመንግሥት መ/ቤት ስም የመንግሥት ገንዘብ የሚቀመጥበት የባንክ ሂሣብ ይከፍታል ። የዚህ ዓይነት የባንክ ሂሣብ የተጠቃለለው ፈንድ አካል ይሆናል ። አፈጻጸሙ ቢሮው በሚያወጣው መመሪያ ይወሰናል ።

፮. የመንግሥት ገንዘብ አሰባሰብ
   ፩. በሕግ ካልተፈቀደ በስተቀር ማናቸውንም የመንግሥት ገንዘብ መሰብሰብ አይቻልም ፤
   ፪. ማናቸውም የመንግሥት ገንዘብ ያለ የገንዘብና የኢኮኖሚ ልማት ቢሮ ሕጋዊ ደረሰኝ ሊሰበሰብ አይችልም ፤
   ፫. ማናቸውንም የመንግሥት ገንዘብ እንዲቀበል ወይም እንዲሰበስብ ሥልጣን የተሰጠው ሰው ወይም አካል ቢሮው በሚያወጣው መመሪያ መሠረት ገንዘብ የተቀበለበትንና ገቢ ያደረገበትን ደረሰኝ መዝግቦ ይይዛል ።

፯. የመንግሥት ገንዘብ ስለማስቀመጥ
   ፩. በተጠቃለለ ፈንድ ውስጥ በመመዝገቡ በዚህ እንደተቀመጠ ከሚቆጠር በዓይነት ከሚገኝ ዕርዳታ በስተቀር ማናቸውም የመንግሥት ገንዘብ በገንዘብና ኢኮኖሚ ልማት ቢሮ ስም በተጠቃለለው ፈንድ ውስጥ ይቀመጣል።
   ፪. ለተለየ ዓላማ በተጠቃለለው ፈንድ ውስጥ የተቀመጠ ገንዘብ ለዚሁ ዓላማ እንዲውል በሚፈቅደው ሕግ መሠረት ወጪ ሆኖ ሊከፈል ይችላል ።

፰. ወለድ
   ፩. ለተለየ ዓላማ እንዲውል በተጠቃለለው ፈንድ ውስጥ የተቀመጠው ገንዘብ ከተጠቃለለው ፈንድ ላይ ወለድ ሊከፈልበት ይችላል ።
   ፪. የወለዱ መጠን ቢሮው ከአስቀማጩ ጋር በመመካከር በሚያቀርበውና የክልሉ ም/ቤት በሚያፀድቀው ልክ ይሆናል ።

ክፍል ሦስት
ዕዳን ስለመማር ፣ ስለመሠረዝና የልዩ ልዩ አገልግሎቶች ክፍያን መጠን ስለመወሰን

፱. የዕዳ ምህረት
   ፩. የክልሉ ምክር ቤት በቂ ምክንያት መኖሩን ሲያምንበት አግባብ ካለው ባለሥልጣን በሚቀርብለት አስተያየት መሠረት ግብር ፣ የመሬት ኪራይ እና ከማናቸውም ታክሶች ፣ በዚሁ ላይ ከሚከፈል ወይም ከተከፈለ ወለድ ጭምር ምህረት ሊያደርግ ይችላል ።

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 such accounts shall form part of the Consolidated Fund. The implementation precedures will be determined by the directives issued by the Bureau.

6. *Collections*
   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.
   3) Every authorized person or any organ who collects or receives public money shall keep a record of receipts and deposits of it in the form and manner prescribed in directives issued by the Bureau.

7) *Deposits*
   1) Any 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 deem ed 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 law, which established the special purpose.

8) *Interest*
   1) Interest may be paid from the Consolidated Fund on the money paid into the Consolidated Fund for a special purpose.
   2) Subject to the approval of the Council of the Regional government, the rate of interest shall be established by the Bureau in consulation with the depositor.

PART THREE
Remissions, Write-offs, fees and Charges

9) *Remissions*
   1) The Council of the Regional Government may, for good cause and upon the recommendation of the appropriate head of the concerned public body remit any revenue, land rent and tax, including any interest paid or payable on them.

2. Biirichi sababiin gahaa jiraachuu isaa yoo itti amanu adaba gibiraa fi adaba taaksii kamirrattuu murtaa'e, kanuma irratti kan kaffalamu ykn kan kaffalame dhala waliin dhiifama gochuu ni danda'a.
3. Manni Maree Naannichaa ykn qaamni Mana Marichaatiin aangon kennameef sababni gahaa ta'e jiraachuu isaa yoo itti amane, abbaa taayitaa dhimmi ilaalurraa bu'uura yaada dhihaatuutiin herregota walitti hin qabamin ykn herregota galii kamiyyuu akkasumas, kanumarratti kan kaffalame ykn kan kaffalamu dhala fi adaba waliin dhiifama gochuu ni dand'a.
   Aangoon dhiifama gochuu haalli itti kennamu dambiidhaan murtaa'a.

10. <u>Haalawwan dhiifamni itti godhamuu danda'u</u>

Armaan olitti bu'uura keewwata 9 jalatti tumameetiin dhiifamni godhamu guutumaatti ykn gartokkeen, daangaadhaan ykn daangaa malee ta'ee:

1. Gibira, taaksii, kiraa, adaba ykn herregota walitti qabamuu danda'an kan biraa galchuudhaaf dhimmichi himannaadhaaf erga qajeelfamee, himatichi erga jalqabamee, ykn osoo hin jalqabamin dura,
2. Gibira, taaksii, kiraa, adaba, ykn kan biraa herregota walitti qabamuu danda'an raawwina murteetiin osoo hin kaffalamin dura ykn erga kaffalamaniin booda,
3. Gibira, taaksii, kiraa, adaba, ykn kan biraa herregota walitti qabamuu danda'an kan ilaalu dhimmi kamiyyuu yoo jiraatee fi haalawwaan ittigaafatamummaa kaffaluu fidan irra osoo hin gahin dura kennamuu ni danda'a.

11. <u>Dhiifama maallaqa kaffalamee</u>

Labsii kanaan ykn seera biraa kamiiniyyuu dhiifamni kan godhame maallaqaa kafalameerratti yoo ta'u maallaqichi kaayyoodhuma kanaaf herrega haala addaatiin ramadame keessaa baasii godhamee ni kaffalama.

12. <u>Idaa dhiifamni godhameef gabaasuu</u>

Labsii kanaan ykn bu'uura labsii biraa kamiiniyyuu idaa dhiifamni bara baajataa tokko keessatti godhameef bu'uura qajeelfama Biirichi kennuutiin herrega Mootummaa bara baajata sana dhihaatu keessatti dabalamee gabaafama.

፪· ቢሮው በቂ ምክንያት መኖሩን ሲያምንበት በማንኛውም ግብር እና ታክስ ላይ ከተጣለ መቀጫ ፣ በዚሁ ላይ የሚከፈልን ወይም የተከፈለን ወለድ ጭምር ምህረት ሊያደርግ ይችላል ።

፫· የክልሉ ምክር ቤት ወይም በክልሉ ምክር ቤት ሥልጣን የተሰጠው አካል በቂ ምክንያት መኖሩን ሲያምንበት አግባብ ካለው ባለሥልጣን በሚቀርብለት አስተያየት መሠረት ያልተሰበሰቡ ሂሣቦችን ወይም ማናቸውንም ገቢ ሂሣቦችን እንዲሁም በዚሁ ላይ የተከፈለን ወይም የሚከፈልን ወለድ እና ቅጣት ጭምር ሊምር ይችላል ። ምህረት የማድረግ ሥልጣን አሰጣጥ በደንብ ይወሰናል ።

፲· <u>ምህረት የሚደረግባቸው ሁኔታዎች</u>

በአንቀጽ ፱ ሥር በተደነገገው መሠረት የሚደረግ ምህረት በሙሉ ወይም በከፊል ፣ በገደብ ወይም ያለገደብ ሆኖ ፣

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

ለ) ግብር ፣ ታክስ ፣ ኪራይ ፣ መቀጫ ወይም ሌሎች ተሰብሳቢ ሂሣቦች በፍርድ አፈጻጸም ከመከፈላቸው በፊት ወይም ከተከፈሉ በኋላ ፣

ሐ) ግብር ፣ ታክስ ፣ ኪራይ ፣ መቀጫ ወይም ሌላ ተሰብሳቢ ሂሣብን የሚመለከት ማናቸውም ጉዳይ ወይም ጉዳዮች ሲኖሩና የመክፈል ኃላፊነትን የሚያስከትሉ ሁኔታዎች ከመድረሳቸው በፊት ሊሰጥ ይችላል ።

፲፩· <u>የተከፈለ ገንዘብን ስለመማር</u>

በዚህ አዋጅ ወይም በሌላ በማናቸውም ሕግ ምህረት የተደረገው በተከፈለ ገንዘብ ላይ ሲሆን ገንዘቡ ለዚሁ ዓላማ በተለይ ከተመደበው ሂሣብ ውስጥ ወጪ ተደርጎ ይከፈላል።

፲፪· <u>ምህረት የተደረገለትን ዕዳ ሪፖርት ስለማድረግ</u>

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

2) The Bureau may, for good cause, remit any panalities on revenue and tax including any interest paid or payable on them.

3) The Council of the Regional government or any authorized organ by the Council may, for good cause and upon the recommendation of the appropriate official remit any other receivable or revenue, including any interest paid or payable on them and panalities according to the regulation issued by the Bureau.

10) *Conditions for Remissions*

A remission of the types described under article 9 may be total or partial or conditional or unconditional and may be:

1) Before, after or pending any suit for the recovery of the revenue, tax, rent, penalty or other receivable in respect of which the remisson is granted;
2) Before or after any payment of the revenue, tax, rent, penalty or other receivables have been made or enforced by process or execution, and
3) With respect to revenue, tax, rent, penalty or other receivables in any particular case or class of cases and before the liability for it arises.

11) *Remissions of Amounts Paid*

Remissions of amounts paid under this proclamation or any other proclamation shall be paid out of funds appropriated specificaly for this purpose.

12) *Reporting of Remissions*

Remissions granted under this proclamation or any other proclamation during a fiscal year shall be reported in the public accounts for that year in such form as the Bureau directs.

13. Idaa haquu

1. Mootummaa Naannichaatiif galuu kan qabu herregni walitti qabamuu danda'u ykn dirqamni raawwatamuu qabu ykn gaaffiin naaf ta'aa kamiyyuu guutumaatti ykn gar tokkoon haala itti haqamuu danda'u Manni Maree Naannichaa dambii baasuu ni danda'a Dambiin kunis:-
   a. Ulaagaalee ittiin herregni walitti qabamuu danda'u ykn dirqamni ykn gaaffiin naaf ta'aan kamiyyuu ittiin haqamu,
   b. Herrgni walitti qabamuu danda'u, dirqamni ykn gaaffiin kaffaltii kamiyyuu osoo hin haqamin dura haalawwan guutamuu qabanii fi addeemsa raawwatamuu qabuu, fi
   c. Herregota walitti qabamuu danda'an, dirqamawwanii fi gaaffiiwwan naaf ta'aa haqaman ilaalchisee ragaawwani fi galmeewwan qabatamuu qaban kan of keessaa qabu ta'uun irra jira.
2. Herrega walitti qabamu, ykn dirqama ykn gaaffii naaf ta'aa kamiyyuu haquun bu'aa baajata hayyamame irraa hir'isuu kan fidu yoo ta'e, idichi haqamuu kan danda'u labsii baajataatiin ykn labsii biraa kamiiniyyuu baajata baasiidhaan qabame yoo ta'u qofaadha.
3. Herrega walittiqabamu dirqama ykn gaaffi naaf ta'aa kamiyyuu haquun mirga Mootummaan Naanniichaa idicha deebisiisuudhaaf ykn walittiqabuudhaaf qabu hin daangessu.
4. Bu'uura Labsii kanaatiin ykn seera kan biraatiin bara baajatichaa keessatti kan haqame herregni walittiqabamu, dirqamni ykn gaaffiin naaf ta'aa kamiyyuu herrega Mootummaa bara baajatichaa keessatti dabalamee gabaafamuu qaba.

14. Gatii Tajaajila Adda Addaa

1. Manni Maree Naannichaa meeshaa manneetiin hojii Mootummaa dhiheessanii fi tajaajila kennaniif gatii kaffalchiisuun irra jiru ilaalchisee dambii baasuu ni danda'a.

፲፫· ዕዳን ስለመሠረዝ

፩· ለክልሉ መንግሥት መግባት ያለበት ማንኛውም ተሰብሳቢ ሂሣብ ወይም መፈጸም ያለበት ግዴታ ወይም ማንኛውም የይገባኛል ጥያቄ ሙሉ በሙሉ ወይም በከፊል ስለሚሠረዝበት ሁኔታ የክልሉ ምክር ቤት ደንብ ሊያወጣ ይችላል ። ይህም ደንብ ፤
   ሀ) ማንኛውም ተሰብሳቢ ሂሣብ ወይም ግዴታ ወይም የይገባኛል ጥያቄ የሚሠረዝባቸውን መመዘኛዎች ፤
   ለ) ማንኛውም ተሰብሳቢ ሂሣብ ፤ ግዴታ ወይም የክፍያ ጥያቄ ከመሠረዙ በፊት መሟላት ያለባቸው ሁኔታዎች መፈጸም ስለሚገባው ሥነ–ሥርዓት፤ እና
   ሐ) የተሠረዙ ተሰብሳቢ ሂሣቦችን፣ ግዴታዎችንና የይገባኛል ጥያቄዎችን በሚመለከት መያዝ ያለባቸውን መረጃዎችና መዝገቦችን ያጠቃለለ መሆን ይኖርበታል ።

፪· የማናቸውም ተሰብሳቢ ሂሣብ ፤ ወይም ግዴታ ወይም የይገባኛል ጥያቄ መሠረዝ ከተፈቀደው በጀት ላይ የመቀነስ ውጤት የሚያስከትል በሚሆንበት ጊዜ ዕዳው ሊሠረዝ የሚችለው በበጀት አዋጅ ወይም በሌላ በማናቸውም አዋጅ በወጪ የተያዘ በጀት ሲሆን ብቻ ነው ።

፫· ማንኛውም ተሰብሳቢ ሂሣብ ፤ ግዴታ ወይም የይገባኛል ጥያቄ መሠረዝ የክልሉ መንግሥት እዳውን ለማስመለስ ወይም ለመሰብሰብ ያለውን መብት አይገድብም ።

፬· ማንኛውም በዚህ አዋጅ ወይም በሌላ ሕግ መሠረት በበጀት ዓመቱ ውስጥ የተሠረዘ ተሰብሳቢ ሂሣብ ፤ ግዴታ ወይም የይገባኛል ጥያቄ በበጀት ዓመቱ የመንግሥት ሂሣብ ውስጥ ተጠቃሎ ሪፖርት መደረግ አለበት ።

፲፬· የአገልግሎት ክፍያዎች

፩· የክልሉ ምክር ቤት የመንግሥት መ/ቤቶች ለሚያቀርቡት ዕቃና ለሚሰጡት አገልግሎት የሚያስከፍሉትን ዋጋ ልክ በሚመለከት ደንብ ሊያወጣ ይችላል ።

13) *Write-offs*

1) The Council of the Regional government may issue Regulations regarding the writing off of all or part of any receivable or obligation due to the State or any claim by the State. such Regulations may prescribe:
   (a) The criteria for determining whether any receivable, obligation or claim may be written-off;
   (b) The requirements to be met and the procedures to be followed before any receivable, obligation or claim may be written off; and
   (c) The information and records to be kept in respect of receivables, obligations and claims that are written off.
2) No receivable , obligation or claim, the writing-off of 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 or any other proclamation.
3) The writing-off of any receivable, obligation or claim does not affect any right of the Government to collect or recover the receivable, obligation or claim.
4) Any receivable, obligation or claim written-off under this proclamation or any other proclamation during a fiscal year shall be reported in the public accounts for that year.

14) *Fees and Charges*

1) The Council of the Regional government may issue regulations with respect to fees and charges levied by public bodies for providing goods, services or use of facilities.

2. Dhimmoota keewwata kana keewwata xiqqaa (1) irratti ibsaman ilaalchisee labsii biraatiin aangoon addaa kan kenname yoo ta'e keewwata xiqqaa kana irratti kan tumame raawwatiinsa hin qabaatu.

KUTAA AFUR
BULCHIINSA BAAJATAA

15. Sirna Bajatni itti dhiyaatuu fi baaxii isaa
1. Biiroon abbaa taayitaa Mootummaa dhimmi ilaaluu waliin mari'achuudhaan sirna fi ulaagaa baajatni waggaa ittiin dhihaatuu fi tokkoon tokkoo gaaffii baajataatiif baaxii bu'uura ta'u ni beeksisa.
2. Biiroon baajata mana hojii mootummaa, aanaalee fi magaalotaa ulaagaadhaan herregee murtii Mootummatiif ni dhiyeessa.
3. Biiroon sirna sagantaaleen Investimentii Mootummaa waggoota walitti aananiif ittiin dhihaatan ni diriirsa.
4. Galiin Mootummaa Naanichaa kamiyyuu baajata keessatti kan hammatamu ta'a. Galiin Naannoon, aanaalee fi magaalotni sasaaban, akkasumas bulchiinsi galii keessaa qajeelfama Biiroon baasuun murtaa'a.

16. Baajata Raggaasisuu fi Beeksisuu

Baajatni waggaadhaaf qophaa'e hanga Waxabajjii 30tti Caffee Naannichaatiin ragaa'ee, manneetiin hojii Mootummaa hundumtuu hanga Adooleessa 7tti akka beekaan ni godhama.

17. Jijjirraa Baajataa
1. Jijjiirraan baajata marmaartuu tokko irraa gara biraatti ykn baajata marmaartuu irraa gara kaappitaalaatti ykn baajata kaappitaalaa irraa gara bajata kaappitaalaatti Biiroodhaan ykn mana hojii mootummaatiin raawwatamuu ni danda'a. Haalli raawwii isaa dambiidhaan ni murtaa'a.
2. Baajata kaappitaalaa irraa gara baajata marmaartuutti jijjiiruun hin danda'amu.

18. Jijjiirraa baajataa mana hojii Mootummaa keessatti godhamu

Jijjiirraan baajata marmaartuus ta'ee baajata kaappitaalaa mana hojii Mootummaa tokko keessatti godhamu itti-gaafatamaa ol'aanaa mana hojiichaatiin qajeelfama Biiroon baasu hordofee ni raawwatama.

፪· በዚህ አንቀጽ ንዑስ አንቀጽ /፩/ የተዘረዘሩትን ጉዳዮች በተመለከተ በሌላ አዋጅ ልዩ ሥልጣን የተሰጠ ከሆነ በንዑስ አንቀጹ የተመለከተው ተፈፃሚ አይሆንም ።

ክፍል አራት
የበጀት አስተዳደር

፲፭· የበጀት አቀራረብ ሥርዓት እና ጣሪያ
፩· ቢሮው አግባብ ካለው የመንግሥት ባለሥልጣን ጋር በመመካከር ዓመታዊ በጀት የሚቀርብበት ሥርዓትና መመዘኛ ፣ ለእያንዳንዱ የበጀት ጥያቄ መሠረት የሚሆነውን የበጀት ጣሪያ ያሳውቃል ።
፪· ቢሮው የመንግሥት መ/ቤቶችን ፣ የወረዳዎችንና የከተሞችን ዓመታዊ በጀት በመመዘኛው መሠረት ደልድሎ ለውሣኔ ለክልሉ መንግሥት ያቀርባል ።
፫· ቢሮው የተከታታይ ዓመታት የመንግሥት ኢንቨስትመንት ፕሮግራሞች የሚቀርብበትን ሥርዓት ይዘረጋል ።
፬· ማንኛውም የክልሉ መንግሥት ገቢ በበጀት ውስጥ የሚካተት ይሆናል ፣ ክልሉ ፣ ወረዳዎችና ከተሞች የሚሰበስቡት ገቢ እንዲሁም የውስጥ ገቢ አስተዳደር ቢሮው በሚያወጣው መመሪያ ይወሰናል ።

፲፮· በጀትን ስለማጽደቅና ስለማሳወቅ

ለዓመቱ የተፈቀደው በጀት እስከ ሰኔ ፴ ቀን በክልሉ ምክር ቤት ፀድቆ ሁሉም የመንግሥት መ/ቤቶች እስከ ሐምሌ ፯ ቀን እንዲያውቁት ይደረጋል ።

፲፯· የበጀት ዝውውር
፩· ከአንድ መደበኛ በጀት ወደ ሌላ መደበኛ በጀት ወይም ከመደበኛ በጀት ወደ ካፒታል በጀት ወይም ከካፒታል በጀት ወደ ካፒታል በጀት የሚደረገው የበጀት ዝውውር በቢሮው ወይም በመንግሥት መ/ቤት ሊፈጸም ይችላል ። አፈጻጸሙ በደንብ ይወሰናል ።
፪· ከካፒታል በጀት ወደ መደበኛ በጀት ማዘዋወር አይቻልም ።

፲፰· በመንግሥት መ/ቤት ውስጥ የሚደረግ የበጀት ዝውውር

በመንግሥት መ/ቤት ውስጥ የሚደረግ የመደበኛ በጀትም ሆነ የካፒታል በጀት ዝውውር ቢሮው በሚያወጣው መመሪያ መሠረት በመ/ቤቱ የበላይ ኃላፊ ይፈጸማል ።

2) Sub-Article (1) of this Article shall not apply where another law provides specific authority for the matters described herein.

PART FOUR
Budget Administration

15. *Format and Ceiling of Budget*
1) The Bureau in consultation with the concerned government authority shall establish the system/format and criteria for annual budgetary submissions and the maximum amount or ceiling on which each budget request is to be based.
2) The Bureau shall allocate the annual budget of the public bodies, districts and towns subject to the criteria set and introduce to the government for approval.
3) The Finance and Economic Development Bureau shall establish the format/system for the multi-year public investment program.
4) Any government revenue is incorporated in the budget. Revenues collected by the Region, distircts and towns as well as internal revenue administration shall be decided by the directives issued by the Bureau.

16. *Budget Approval and Notifi cation*

The Budget appropriation shall be approved by the Council of the Region on or before Sene 30th and all public bodies shall be notified up to Hamle 7.

17. *Budget Transfer*
1) Transfers from one Recurrent Budget to another, from Recurrent Budget to Capital Budget or Capital Budget to Capital Budget shall be allowed by the Bureau or public body subject to regulations issued by the Bureau.
2) No transfer shall be allowed from the Capital Budget to the Recurrent Budget.

18. *Budget Transfers Within Public Bodies*
1) Recurrent Budget or Capital Budget transfer within one public shall be implemented by the Head following directives issued by the Bureau.

19. Jijjiirraa Baajataa Manneetii Hojii Mootummaa Gidduutti godhamu

1. Jijjiirraan baajataa manneetii hojii Mootummaa ykn Naannoo fi aanaa giduutti godhamu Biiroodhaan ni raawwatama. Haalli raawwii isaa qajeelfama biiroodhaan bahuun ni murtaa'a.
2. Biiroon sababiiwwan armaan gaditiin keewwata kana keewwata xiqqaa (a) fi (b) tiin baajata mana hojii Mootummaa tokkoo irraa gara mana hojii Mootummaa biraatti akka jijjiiramu eeyyamuu ni danda'a.
   a. Jijjiirraa caasaa mana hojii Mootummaatiin ragga'eer, ykn sababa fooyya'insi ittigaafatamummaa hojii godhameen jijjiirraa baajataa gochuun barbaachisa ta'ee yooargamu,
   b. Hanqina baajata mana hojii Mootummaa tokko qunnamesalphisuudhaaf baajata mana hojii Mootummaa kan biraatiif eeyyamame jijjiiruudhaan itti fayyadamuun barbaachisaa yoo ta'uu fi daballiin baajataa kunis kan barbaachise baajata duraan durfamee eeyyamame ta'uun isaa yoo mirkanaa'u,

Sagantaan haaraa idileen ykn kaappitaalaa yoo quunnamu Manni Marii Naannichaa baajata heyyamame irraa jijjiiruudhaan akka raawwatamu murteessuu ni danda'a. Raawwiin isaa dambiidhaanmurtaa'a.

20. Jijjiirraa Baajataa Baasii Tasaatiif Godhamu

Labsii baajataa waggichaarratti kan kaa'ame daangaan kamiyyuu akka eeggametti ta'ee, sochii hojii bara baajataa hojii irra jiruuf baay'ee ariifachiisaa kan ta'ee fi baajatni waggichaa wayitii qophaahutti kan hin yaadamin maallaqni dabalataan yoo gaafatamu Manni Maree Naannichaa baajata baasii tasaatiif qabame keessaa baasii dabalataan gaafatameef kan ta'u baajata jijjiiruu ni danda'a.

21. Dabalata Baajataa

Caffeen Naannichaa yaada murtii Manni Maree Naannichaa dhiheessu bu'uureeffachuudhaan baajata dabalataa hayyamuu ni danda'a.

፲፱· በመንግሥት መ/ቤቶች መካከል የሚደረግየበጀትዝውውር

፩· በመንግሥት መ/ቤቶች ወይም በክልልና በወረዳዎች መካከል የሚደረግን የበጀት ዝውውር ቢሮው ይፈጽማል ። አፈጻጸሙ ቢሮው በሚያወጣው መመሪያ ይወሰናል።

፪· ቢሮው በዚህ አንቀጽ ንዑስ አንቀጽ /ሀ/ እና /ለ/ ሥር በተደነገጉት ምክንያቶች ከአንድ የመንግሥት መ/ቤት ወደ ሌላ የመንግሥት መ/ቤት በጀት እንዲዘዋወር ሊፈቅድ ይችላል ። ይህም የሚሆነው፡—

ሀ) በመንግሥት መ/ቤት በፀደቀ የመዋቅር ለውጥ ወይም በተደረገ የሥራ ኃላፊነት ማሻሻያ ምክንያት የበጀት ዝውውር ማድረግ አስፈላጊ ሆኖ ሲገኝ፣

ለ) በአንድ የመንግሥት መ/ቤት ውስጥ ያጋጠመን የበጀት እጥረት ለማቃለል ለሌላ የመንግሥት መ/ቤት የተፈቀደ በጀትን በማዘዋወር መጠቀም አስፈላጊ ሲሆንና ይህም ያስፈለገው ተጨማሪ በጀት ቀደም ሲል የተፈቀደ በጀት መሆኑ ሲረጋገጥ፣

፫· አዲስ የመደበኛ ወይም የካፒታል በጀት ፕሮግራም ሲያጋጥም የክልሉ ምክር ቤት ከተፈቀደው በጀት ላይ በማዛወር እንዲፈጸም ሊወስን ይችላል ። አፈጻጸሙ በደንብ ይወሰናል።

፳· ለድንገተኛ ወጪ 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 የክልሉ ምክር ቤት ለድንገተኛ ወጪ ከተያዘው በጀት ውስጥ በተጨማሪ ለተጠየቀው ወጪ የሚሆን በጀት ማዛወር ይችላል።

፳፩· ተጨማሪ በጀት

የክልሉ ምክር ቤት የሚቀርበውን የውሣኔ ሀሣብ መሠረት በማድረግ ተጨማሪ በጀት ሊፈቅድ ይችላል።

19. *Budget Transfer Between Public Bodies*

1) Budget transfer between public bodies or between the Region and the district shall be allowed by the Bureau subject to the directives issued by the Bureau.
2) The Bureau may allow the transfer of budget from one public body to another public body in accordance with the conditions set in Sub-Articles (a) and (b) of this Article.
   a) Where such a transfer is necessitated by an approved reorganization of the public body or reallocation of the public body responsibilities or,
   b) Where a deficiency in one public body's budget can be met by an offsetting transfer from another public body's budget, provided the budget receiving additional funds is a previously approved budget.
3) In cases where new program of recurrent or capital faces, the Council of the Regional government may allow the transfer from the appropriated budget for program implementation. Implementation procedures shall be decided by the regulations issued by the Bureau.

20. *Transfer for Emergency Expenditures*

Emergency expenditures may be provided on the authority of the council of the Regional Government by transferring from the provision for unforessen expenses, 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 forseen in the annual Budget.

21. *Supplementary Budget*

Suplementary Budget appropriations may be authorized by the Regional Council upon the recommendation of the council of the Regional government

22. Turmaata Raggaasisa Baajataa

Caffeen Naannichaa jalqaba bara baajatichaa irratti baajata waggichaa osoo hin raggaasisin yoo hafu hanga raggaasisutti haala baajata marmaartuu bara darbe ragga'eetiin j'ia ji'aan ilaalamee Biirichaan akka hojii irra oolu ni godhama. Akkasumas, Biirichi kanaan dura kan eeyyamaman kaffaltii proojektoota kaappitaalaatiif kaffaltii raawwaachuu ni danda'a.

23. Baajata Hojii Irra Hin Oolin

1. Labsii kana keewwata 31 fi 32 irratti kan ibsamee fi akkasumas Biirichi dhimma kanaaf qajeelfamni baasu akkuma jirutti ta'ee bara baajatichaatiif kan hayyamamee fi baasii osoo hin godhamin ykn hojii irra osoo hin oolin kan hafe herregni hundi hojii irra ooluunsaa hafee herrega man-kuusaa maallaqaa Biirrichaatiif ni dhangalaafama.
2. Keewwata kana keewwata xiqqaa (1) jalatti kan tumame yoo jiraatellee herregni liqii fi gargaarsaa fandii walitti kuufame keessa taa'ee akkuma barbaachisummaasaatti hojii irra ooluun isaa itti fufuu ni danda'a.

24. Kaffaltii Dursaa

Dhuma bara baajata itti kennameetti kan hin deebi'in, ykn hin bu'in ykn bakka hin buufamin, herregni dursee kaffalame kamiyyuu herrega Mootummaa bara saniif dhiyaatu waliin gabaafamuu qaba.

25. Waldandeessisuu

Herregni kaffaltii dursaa kamiyyuu akka bu'uura dambii kaffaltii akkanaa ajajuutiin guutummaatti ykn gartokkoon kan hin kaffalamin, kan hin buufamin ykn kan hin deebi'in yoo ta'u.

a. Durgoo sooramaatiin alatti nama kaffaltii dursaa fudhateef Mootummaa Naannichaatiin kan kaffalamu maallaqa kamiyyuu, ykn
b. Namni kaffaltii dursaa fudhate du'eera yoo ta'e durgoo sooramaatiin alatti dhaaltootasaatiif Mootummaa Naannootiin kan kaffalamu maallaqa kamirraayuu hir'isuun ni danda'ama.

26. Baasii fi Galii Deebi'u

1) Bara baajatichaa keessatti mootummaan Naannichaa kan fudhate:
   a. Baasii deebi'u,
   b. deebii kaffaltii dursaa,

፳፪· የበጀት መጽደቅ መዘግየት

የክልሉ ምክር ቤት በበጀት ዓመቱ መጀመሪያ ላይ የዓመቱን በጀት ሳያፀድቀው ሲቀር ምክር ቤቱ የዓመቱን በጀት እስኪያጸድቀው ድረስ ባለፈው ዓመት የፀደቀው መደበኛ በጀት በየወሩ እየታየ በቢሮው ተፈፃሚ እንዲሆን ይደረጋል ። እንዲሁም ቢሮው ቀደም ሲል ለተፈቀዱ የካፒታል ፕሮጀክቶች ክፍያ ሊፈፅም ይችላል ።

፳፫· ሥራ ላይ ያልዋለ በጀት

፩· በዚህ አዋጅ አንቀጽ ፴፩ እና ፴፪ የተመለከቱት እና እንደዚሁም ቢሮው ስለጉዳዩ የሚያወጣው መመሪያ እንደተጠበቀ ሆኖ ፣ ለበጀት ዓመቱ የተፈቀደ እና ወጪ ሳይደረግ ወይም ሥራ ላይ ሳይውል የቀረ ሂሣብ ሁሉ ሥራ ላይ መዋሉ ቀርቶ ለቢሮው የትሬዠሪ ሂሣብ ፈስስ ይደረጋል።
፪· በዚህ አንቀጽ ንዑስ አንቀጽ /፩/ የተደነገገው ቢኖርም የዕርዳታና የብድር ሂሣብ በተጠቃለለው ፈንድ ውስጥ ሆኖ እንደ አስፈላጊነቱ ሥራ ላይ መዋሉ ሊቀጥል ይችላል ።

፳፬· የቅድሚያ ክፍያ

በተሰጠው የበጀት ዓመት መጨረሻ ያልተመለሰ ወይም ያልተወራረደ ወይም ያልተተካ ማናቸውም የቅድሚያ ክፍያ ሂሣብ በዓመቱ ከሚቀርበው የመንግሥት ሂሣብ ጋር ተጠቃሎ ሪፖርት መደረግ አለበት ።

፳፭· ስለማቻቻል

ማናቸውም የቅድሚያ ክፍያ ሂሣብ እንዲህ ያለውን ክፍያ በሚያዘው ደንብ መሠረት በሙሉ ወይም በከፊል ያልተከፈለ ፣ ያልተወራረደ ወይም ያልተመለሰ ሲሆን ፣

ሀ) ከጡረታ አበል በስተቀር የቅድሚያ ክፍያውን ለወሰደው ሰው በክልሉ መንግሥት ከሚከፈል ማናቸውም ገንዘብ ወይም
ለ) የቅድሚያ ክፍያውን የወሰደው ሰው ሞቶ እንደሆነ ከጡረታ አበል በስተቀር ለወራሾቹ ከክልሉ መንግሥት ከሚከፈል ማናቸውም ገንዘብ ላይ ተቀናሽ ሊደረግ ይችላል ።

፳፮· የገቢና የወጪ ተመላሽ

፩· በበጀት ዓመቱ የክልሉ መንግሥት የተቀበለው ማናቸውም ፣
   ሀ) የወጪ ተመላሽ ፣
   ለ) የቅድሚያ ክፍያ ተመላሽ ፣

22. *Delay In Budget Approval*

1) Where the Regional Council has not approved the annual Budget by the beginning of the fiscal year to which it relates, then the approved recurrent budget of the previous fiscal year shall be implemented by the Bureau on a monthly basis until the annual budget for the current fiscal year is approved. For previously approved capital projects payment shall be released by the Bureau.

23. *Unspent Funds*

1) With the exception of Articles 31 and 32 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 be credited to the Treasury Account of the Bureau.
2) Notwithstanding the provisions of sub-article (1) of this Article, unspent balance of grants and loans shall be retained in the consolidated fund for continued use as may be necessary.

24. *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.

25. *Set-off*

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

a) Out of any money payable, except for pension money payable, by the Government to the person to whom the advance was made or,
b) Where the person is deceased, out of any money payable, except for pension money payable, by the Government to the heirs of that person.

26. *Refunds of Expenditure*

1) Any amount received by the Government in a fiscal year as:
   (a) a refund of an expenditure,
   (b) a repayment of an advance,

(c) deebii maallaqa caalmaan kaffalame,

(d) Herrega deeb'u taaksii deeb'u ykn sababa kaffaltii irratti sirreefamni gatii godhameen deeb'u argamu dabalatee,

(e) Beenyaan miidhamaa kaffalamuusaatiin maallaqaa aragame, ykn

(f) Miidhaan qabeenya Mootummaa irratti qaqqabe ykn kasaaraan akka bakka bu'u sababa gaaffii dhihaateetiin maallaqni argamu kamiyyuu, Kanaan dura dhimmuma kanaaf baasiin godhame ykn herregni kaffaltii dursaa mata duree baajata ittiin qabametiin jalatti galii ta'ee galmeeffamuu qaba.

2. Bara baajataa keessatti galiin galmeeffamee galee ture deebi'uu malu yoo qunnamu mata duree ittiin galii ta'een deebi'ee baasii ta'ee kaffalamuu ni danda'a.

3. Galiin sababa taaksii hir'isanii hambiisuudhaan (with-holding tax) fi sababa taaksii dabalata qabeenyaa (VAT) irraa kan ka'e caalmaadhaan kaffalamuun isaa yoo mirkanaa'e barri baajataa durbus, galii taaksii kanaa galii idiletti hin galmaa'in irraa akka deebi'u gochuun ni danda'ama. Raawwiin isaa qajeelfama Biiroon baasuun ibsama.

KUTAA SHAN
KAFFALTII MAALLAQA MOOTUMMAA

27. *Fandii Walitti Kuufamerraa Kaffaltii Raawwachuu*

1. Caffeen Naannichaa baajataan yoo hayyame malee fandii walitti kuufame keessaa kaffaltii raawwachuun hin danda'amu.

2. Baajata hayyamame Biirichi yoo beeksise malee kaffaltii raawwachuun ykn dirqama kaffaltii galuun hin danda'amu.

3. Hojjettoota Mootummaa dhaabbataa ta'aniif liqiin mindaa yeroo gabaabaa dhala malee, lqiin mindaa yeroo dheeraa dhalaan kennamuufi ni danda'a. Akkasumas kaffaltiiwwan dursaa ykn dhumaa durgoo addaa addaa fi geejibaa kennamuu ni danda'u. Haalli raawwii isaa dambiidhaan ni murtaa'a.

ሐ) በብልጫ የተከፈለ ገንዘብ ተመላሽ ፣

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

ሠ) የጉዳት ካሣ በመከፈሉ ምክንያት የተገኘ ገንዘብ ወይም

ረ) በመንግሥት ንብረት ላይ የደረሰው ጉዳት ወይም ኪሣራ እንዲተካ በቀረበ ጥያቄ ምክንያት የሚገኝ ማናቸውም ገንዘብ ፣ ቀደም ሲል ለዚሁ ጉዳይ የተደረገው ወጪ ወይም የቅድሚያ ክፍያ ሂሣብ በተያዘበት የበጀት ርዕስ ሥር ገቢ ሆኖ መመዝገብ አለበት።

፪· በበጀት ዓመቱ ገቢ ተደርጐ ተመዝግቦ የቆየና ተመላሽ ሊሆን የሚገባ ከአጋጠመ ገቢ ከተደረገበት ርዕስ ተመልሶ ወጪ ሆኖ ሊከፈል ይችላል ።

፫· ታክስን ፣ ግብርን ቀንሶ በማስቀረትና (With holding tax) በተጨማሪ እሴት ታክስ (VAT) ምክንያት የተከፈለ ገንዘብ መከፈል ከሚገባው ታክስ /ግብር በልጦ መገኘቱ ከተረጋገጠ የበጀት ዓመቱ ቢያልቅም በመደበኛ ገቢ ካልተመዘገበ ከዚሁ ገቢ ላይ ተመላሽ እንዲሆን ሊደረግ ይችላል ። አፈጻጸሙ ቢሮው በሚያወጣው መመሪያ ይገለፃል ።

ክፍል አምስት
የመንግሥት ገንዘብ ክፍያ

፳፯· ከተጠቃለለው ፈንድ ክፍያ ስለመፈጸም

፩· በክልሉ ምክር ቤት በበጀት ካልተፈቀደ በስተቀር ከተጠቃለለው ፈንድ ውስጥ ክፍያ መፈጸም አይቻልም ።

፪· የተፈቀደውን በጀት ቢሮው ካላሳወቀው በስተቀር ክፍያ መፈጸም ወይም የክፍያ ግዴታ መግባት አይቻልም ።

፫· ለቋሚ የመንግሥት ሠራተኞች የአጭር ጊዜ የደመወዝ ብድር ያለወለድ ፣ የረዥም ጊዜ የደመወዝ ብድር በወለድ ሊሰጣቸው ይችላል ። እንደዚሁም ለተለያዩ ውል አበሎችና መጓጓዣ አበሎች የቅድሚያ ወይም የመጨረሻ ክፍያዎች ሊሰጡ ይችላሉ ።

(c) a refund or repayment of an overpayment,

(d) a rebate, including a tax rebate or some other rebate due price adjustment on a payment,

(e) a recovery from an indemnification, or

(f) a recovery under a claim for loss or damage to the asset of public body, shall be credited to the appropriation against which the related expenditure, advance or payment was charged.

2) Where the collected and registered regional revenue seems to be repaid in the budget year, it could be repaid from that of deposited revenue account.

3) Over collected revenue due to cases like with holding tax and VAT s repayable even if the budget year is over, subject to the directives issued by the Bureau.

PART FIVE
Public Disbursements

27. *Disbursements Out of the consoldated Fund*

1) No disbursement shall be made out of the Consolidated Fund without the prior authorization of the Regional Council in the form of an appropriation.

2) No expenditure or commitment of expenditure shall be incurred from an appropriation with out the approval of the Bureau.

3) Non interest salary loan for short duration and with interest for long duration for permanent government employees as well as utilization of first or last payment for perdiem and transportation are allowed, subject to the regulations issued by the Bureau.

28. Daangaa kaffaltii

Labsii kanaan keewwata 17-22tti bu'uura tumameetiin yoo ta'e malee bara baajata tokkoo keessatti manneetii hojii Mootummaa labsii baajataatiin akka kaffalamu maallaqa hayyamameen ol kaffaltii raawwachuun hin danda'amu.

29. Dirqama Seenuu

1. Ittigaafatamaa ol'aanaa mana hojii mootummaatiin ykn kan inni bakka buusuun barreeffamaan yoo gaafatame malee baajata mana hojiichaattiif hayyamame irraa kaffaltii raawwachuudhaaf dirqama seenuun hin danda'amu.
2. Manni hojii Mootummaa kamiyyuu bara baajatichaa keessatti kan qaqqabu idaa kamiyyuu kaffaluudhaaf kan dandeessisu baajata gahaa yoo qabaate malee bara baajatichaa keessatti walta'iinsa kaffaltii gaafatu ykn dirqama gosa biraa keessa seenuu hin danda'u.
3. Biirichi gita herregaa tokko tokkoo isaatiif dirqama faaynaansii seename to'achuudhaaf sirna dandeessisuu fi orneela ittiin galmeeffamu ni baasa.
4. Ittigaafatamaa ol'aanaan mana hojii Mootummaa bu'uura sirnaa fi orneela Biirichi baasuutiin gita herregaa tokko tokkoof dirqama faaynaansii galame to'achuudhaaf kan dandeessisu galmee ni qabata.

30. Kaffaltii meeshaawwanii fi tajaajilaawwaniif godhamu

1. Dhihaachuu kan qabu facaatii baasiitti ykn mirkaneessaa kaffaltiitti dabalatee ittigafatamaa ol'aanaan mana hojii Mootummaa ykn kan inni bakka buusu dhimmoota armaan gaditti kaa'aman yoo mirkaneesse malee kaffaltiin raawwtamuu hin danda'u:
   a) Hojiiwwan raawwataman, kaffaltii dhiheessaa meeshaatii fi tajaajilaa kan ilaalu yoo ta'u:
      (I) Hojichi xumuramuusaa, meeshichi dhihaachuusaa ykn tajaajilichi kennamuusaa fi gatichi bu'uura waliigaleteetiin kan gaafatame ta'uusaa, gatichi waliigaltee irratti yoo ibsamuu baate immoo fudhatama kan qabu ta'uusaa,

፳፰· የክፍያ ገደብ

በዚህ አዋጅ አንቀጽ ፲፯–፳፪ በተደነገገው መሠረት ካልሆነ በስተቀር በአንድ የበጀት ዓመት ውስጥ በበጀት አዋጅ ለተመለከቱት የመንግሥት መ/ቤቶች እንዲከፈል ከተፈቀደው የገንዘብ መጠን በላይ ክፍያ መፈጸም አይቻልም ፡፡

፳፱· ግዴታ ስለመግባት

፩· በመንግሥት መ/ቤት የበላይ ኃላፊ ወይም እሱ በሚወክለው ሰው በጽሁፍ ካልተጠየቀ በስተቀር ለመ/ቤቱ ከተፈቀደው በጀት ላይ ክፍያ ለመፈጸም ግዴታ መግባት አይቻልም ፡፡

፪· ማናቸውም የመንግሥት መ/ቤት በበጀት ዓመቱ ውስጥ የሚደርስ ማናቸውም ዕዳ ለመክፈል የሚያስችል በቂ በጀት ካልኖረው በስተቀር በበጀት ዓመቱ ውስጥ ክፍያን የሚጠይቅ ስምምነት ወይም ሌላ ዓይነት ግዴታ ውስጥ መግባት አይቻልም ፡፡

፫· ቢሮው ለእያንዳንዱ የሂሳብ መደብ የተገባለትን የፋይናንስ ግዴታ ለመቆጣጠር የሚያስችል ሥርዓትና የሚመዘገብበትን ቅጽ ያወጣል ፡፡

፬· የመንግሥት መ/ቤት የበላይ ኃላፊ ቢሮው በሚያወጣው ቅጽ መሠረት ለእያንዳንዱ የሂሳብ መደብ የተገባለትን የፋይናንስ ግዴታ ለመቆጣጠር የሚያስችል መዝገብ ይይዛል ፡፡

፴· ለዕቃዎችና አገልግሎቶች የሚደረግ ክፍያ

፩· መቅረብ ያለበት የወጪ ዝርዝር ወይም የክፍያ ማረጋገጫን ጨምሮ የመንግሥት መ/ቤት የበላይ ኃላፊ ወይም እርሱ የሚወክለው ከዚህ በታች የተመለከቱትን ካላረጋገጠ በስተቀር ክፍያ ሊፈጽም አይችልም ፡፡

ሀ) የተከናወኑ ሥራዎች ፣ የዕቃ አቅርቦትና አገልግሎት ክፍያዎችን የሚመለከቱ ሲሆን፣

፩· ሥራው መጠናቀቁን ፣ ዕቃው መቅረቡን ወይም አገልግሎቱ መሰጠቱንና ዋጋው በስምምነቱ መሠረት የተጠየቀ መሆኑን ፣ ዋጋው በስምምነቱ ላይ ባይገለጽም ተቀባይነት ያለው መሆኑን ፣

28. *Disbursement Limit*

Except as provided for in Articles 17 to 22, no disbursement to public bodies shall be made in a fiscal year which exceeds the amount appropriated in the budgetary proclamation for that fiscal year.

29. *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 to do so.
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) The Bureau shall establish the procedures to be followed and the form in which records for the control of financial commitments chargeable to each budgetary item will be registered.
4) The head of the public body shall maintain the records prescribed by the Bureau for the control of financial commitments chargeable to each budgetary item.

30. 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:
   (a) In the case of a payment for the performance of work, the supply of goods and the rendering of services:
      i) That the work has been performed, the goods supplied or the services rendered, and that the price charged is according to the contract, or if not specified by the contract, is reasonable,

(ii) Bu'uura dirqama waliigalteen galameetiin kaffaltiin kan raawwatamu hojichi osoo hin xumuramin, meeshichi osoo hin dhihaatini fi tajaajilichi osoo hin kennamin dura yoo ta'u kaffaltichi bu'uura waliigalteetiin kan gaafatame ta'uu, ykn

(iii) Bu'uura sirna Biirichi baasuutiin mirkaneessaan osoo hin argamin dura kaffaltiin raawwatamuu kan qabu yoo ta'u, gaaffichi fudhatama kan qabu ta'uu, ykn

b) Kaffaltii kanaan alatti godhamu kamiyyuu yoo ta'u namni kaffalamuuf kaffalticha argachuuf mirga kan qabu ta'uu,

2. Biirichi bu'uura keewwata kanaatiin guutamuu kan qabu sirna raawwii qulqulleessuu fi mirkaneessuu hojii irra oolchuudhaaf kan dandeessisu qajeelfama baasuu ni danda'a.

31. Yeroo Eggannaa Dhuma Bara Baajataa Irratti Kennaamu

Mannii hojii mootummaa tokkoon tokkoonsaa barri baajatichaa osoo hin dhumin dura gaaffii kaffaltii dhihaateef barri baajataa dhumee guyyoota 30 keessatti:

1. Meeshaawwan ajajamaniifi fudhateef, ykn
2. Tajaajiloota ajajamanii kennamaniif, ykn
3. Kaffaltii kamiyyuu yeroon isaa qaqqabe, ykn bu'uura dirqama waliigalteetiin buusii kaffalamuu qabu ykn dirqama kan biroo kaffaluu qaba.

32. *Haala addaa Baajatni kaappitaalaa Ittiin Ilaalamu*

Labsii kana keewwata 31 jalatti kan ibsame jiraatus, Manni Marii Naannichaa, barri baajatichaa osoo hin xumuramin dura kaffaltii kan mirkaneesse yoo ta'e, baasiin kaappitaalaa barri baajatichaa dhumee guyyoota 30 keessatti raawwatamuu ni danda'a.

KUTAA JAHA
LIQII FIDAA MOOTUMMAA NAANNICHAA

33. Aangoo Liqeeffachuu

Daangaan liqii Mootummaan Federaalaa murteessu, akkasumas Labsii kanaan keewwata 34 fi 35tti kan tumame akka eegametti ta'ee, Caffeen Naannichaa yoo hayyame malee Mootummaa Naannichaatiin ykn maqaa Mootummaa Naannichaatiin maallaqa liqeeffachuudhaaf ykn wabummaa kennuudhaaf hin danda'amu.

፪· በስምምነቱ በተገባው ግዴታ መሠረት ክፍያው የሚፈጸመው ሥራው ከመጠናቀቁ ፣ ዕቃው ከመቅረቡና አገልግሎት ከመስጠቱ በፊት ሲሆን ክፍያው በስምምነቱ መሠረት የተጠየቀ መሆኑን ወይም

፫· ቢሮው በሚያወጣው ሥርዓት መሠረት ማረጋገጫ ከመገኘቱ በፊት ክፍያው መፈጸም ያለበት ሲሆን ጥያቄው ተቀባይነት ያለው መሆኑን ወይም ፣

ለ) ማናቸውም ከዚህ ውጪ የሚደረግ ክፍያ ሲሆን የሚከፈለው ሰው ክፍያውን ለማግኘት መብት ያለው መሆኑን ፣

፪· ቢሮው በዚህ አንቀጽ መሠረት ሊሟላ የሚገባውን የማረጋገጥና የማጣራት አፈጻጸም ሥርዓት ሥራ ላይ ለማዋል የሚያስችል መመሪያ ሊያወጣ ይችላል ።

፴፩· <u>በበጀት ዓመት መጨረሻ የሚሰጥ የችሮታ ጊዜ</u>

እያንዳንዱ የመንግሥት መ/ቤት የበጀት ዓመቱ ከማለቁ በፊት ለቀረበለት የክፍያ ጥያቄ የበጀት ዓመቱ ባለቀ በ፴ ቀናት ውስጥ ፣

ሀ) ለታዘዙና ለተረከባቸው ዕቃዎች ወይም ፣

ለ) ለታዘዙና ለተሰጡ አገልግሎቶች ወይም

ሐ) ማናቸውም ክፍያ ጊዜው የደረሰ ወይም በውል በተገባ ግዴታ መሠረት መከፈል ያለበትን መዋጮ ወይም ሌላ ተመሳሳይ ግዴታ መክፈል አለበት ።

፴፪· <u>የካፒታል በጀት የሚታይበት ልዩ ሁኔታ</u>

በዚህ አዋጅ ውስጥ በአንቀጽ ፴፩ የተመለከተው ቢኖርም ፣ የክልሉ መክር ቤት የበጀት ዓመቱ ከመጠናቀቁ በፊት ክፍያውን ያጸደቀ ከሆነ የካፒታል ወጪ የበጀት ዓመቱ ባለቀ በ፴ ቀናት ውስጥ ሊፈጸም ይችላል ።

<u>ክፍል ስድስት</u>

<u>የክልሉ መንግሥት ዕዳና ብድር</u>

፴፫· <u>የመበደር ሥልጣን</u>

የፌዴራል መንግሥት የሚወስነው የብድር ገደብ እንዲሁም በዚህ አዋጅ አንቀጽ ፴፬ እና ፴፭ የተደነገገው እንደተጠበቀ ሆኖ የክልሉ ምክር ቤት ካልፈቀደ በስተቀር በክልሉ መንግሥት ወይም በክልሉ መንግሥት ስም ገንዘብ ለመበደር ወይም ዋስትና ለመስጠት አይቻልም።

ii) 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 services, that the payment is according to the the contract, or;

iii) 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

(b) In the case of any other payment, that the payee is eligible for or entitled to the payment.

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

31. Grace Period at the end of the Fiscal Year

Within the 30 day period immediately following the end of each fiscal year, every public body shall pay all invoices received before the end of that year for:

1) Goods ordered and received prior to the end of the fiscal year;
2) Services ordered and rendered prior to the end of the fiscal year;
3) Any payment due or owing under a contract, contribution or other similar arrangements entered into before the end of the fiscal year.

32) Special Conditions for Capital Budget

Notwithstanding the provisions of Article 31, other payments for capital expenditures may be made in the 30 days period, provided such payment has been approved by the Council of the Regional government prior to the end of the fiscal year.

PART SIX
Public Debt

33. Authority to Borrow

Without prejudice to debt limits set by the Federal Government and articles 34 and 35 of this Proclamation, no money shall be borrowed or security issued by or on behalf of the Government without the authorization of the Council of the Region.

34. Bulchiinsa Fandii Walitti Kuufameetiif Liqii Fudhatamu

Manni Maree Naannichaa fandii Mootummaa walitti kuufame haala gahaa ta'een bulchuu kan dandeessisu maallaqa akka liqeeffatu Hoogganaa Biirichaatiif hayyamuu ni danda'a.

35. Liqiiwwan Yeroof Fudhataman

Manni Maree Naannichaa kaffaltiiwwan seeraan eeyyamaman raawwachuudhaaf fandiin walitti kuufame gahaa ta'ee yoo argamuu baate, Hogganaa Biirichaatiif hamma maallaqa fandichi walitti kuufame kaffaltiiwwaniif gahuu ni danda'a jedhee itti amanu hin caallee fi maallaqa yeroo ji'a jaha hin caalletti deebifamee kaffalamu, akka liqeeffatu hayyama kennuu ni danda'a.

36. Daangaa Liqii

Daangaa seera dhimmi ilaalu kan birootiin tumame osoo hin faallessin, Manni' Maree Naannichaa kallattiidhaan liqeeffachuudhaanis ta'ee wabummaa kennuudhaan hamma idaa biyya keessaa liqeeffatamuu danda'u ni murteessa.

37. Kaffaltii Dirqama Liqii

Liqiiwwan kallattii Mootummaa Naannichaatiin ykn maqaa Mootummaa Naannichaatiin fudhatamanii fi maalaqa ijoo kanuma irratti dhalli kaffalamuu fi baasiin bulchiinsaa, fandicha walitti kuufamerraa kan heregaman ta'anii kanumarraa baasii godhamanii ni kaffalamu.

38. Wabummaa

1. Dambii Manni Maree Naannichaa baasuun kan wal hin faallessine hanga ta'etti Mootummaan Naannichaa raawwiinsa dirqamaatiif wabummaa kennuu ni danda'a.
2. Kaffaltiin wabummaa ilaalchisee raawwatamu fandii walitti kuufame keessaa baasii godhamee kaffalama.

39. Bulchiinsa Idaa Mootummaa

1. Manni Maree Naannichaa idaa Mootummaa Naannichaa bulchuudhaaf, haala dhalli iduma kanarratti kaffalamu dambiiwwan barbaachisaa ta'an baasuu ni murteessa.
2. Maallaqni siinkiing fandiif barbaachisu fandii walitti kufamerraa baasii ta'ee kaffalama.

፴፬· <u>ለተጠቃለለው ፈንድ አስተዳደር ስለ ሚወሰድ ብድር</u>

የክልሉ ምክር ቤት የተጠቃለለውን የመንግሥት ፈንድ በበቂ ሁኔታ ለማ ስተዳደር የሚያስችል ገንዘብ እንዲ በደር ለቢሮው ኃላፊ ሊፈቅድ ይችላል ።

፴፭· <u>ጊዜያዊ ብድሮች</u>

የክልሉ ምክር ቤት በሕግ የተፈቀ ዱትን ክፍያዎች ለመሸፈን የተጠቃ ለለው ፈንድ በቂ ሆኖ ካልተገኘ የተጠቃለለው ፈንድ ለክፍያዎቹ ሊበቃ ይችላል ብሎ ከሚያምንበት የገንዘብ መጠን የማይበልጥና ከ፮ ወራት ባልበለጠ ጊዜ ተመልሶ የሚከፈል ገንዘብ እንዲበደር ለቢሮው ኃላፊ ፈቃድ ሊሰጥ ይችላል።

፴፮· <u>የብድር ገደብ</u>

በሌላ አግባብ ባለው አዋጅ የተደነገ ገውን ገደብ ሳይቃረን ፣ የክልሉ ምክር ቤት በቀጥታ በመበደርም ሆነ ዋስትና በመስጠት ከአገር ውስጥ መበደር የሚቻለውን የዕዳ መጠን ይወስናል ።

፴፯· <u>የብድር ግዴታዎች ክፍያ</u>

በቀጥታ በክልሉ መንግሥት ወይም በክልሉ መንግሥት ስም የተወሰዱ ብድሮች እና በዚሁ ላይ የሚከፈል ወለድ እና የአስተዳደር ወጪዎች ከተጠቃለለው ፈንድ ላይ የሚታሰቡ ሆነው ከዚሁ ወጪ ተደርገው ይከፈላሉ ።

፴፰· <u>ዋስትና</u>

፩· የክልሉ ምክር ቤት ከሚያ ወጣው ደንብ ጋር የማይቃረን እስከሆነ ድረስ የክልሉ መን ግሥት ለግዴታ መፈጸም ዋስ ትና ሊሰጥ ይችላል ።
፪· ዋስትናን በሚመለከት የሚደረግ ክፍያ ከተጠቃለለው ፈንድ ላይ ወጪ ተደርጐ ይከፈላል ።

፴፱· <u>የመንግሥት ዕዳ አስተዳደር</u>

፩· የክልሉ ምክር ቤት የክልሉን መንግሥት ዕዳ ስለማስተዳደር ፣ በዚሁ ዕዳ ላይ ወለድ የሚከፈል በትን ሁኔታ አስመልክቶ አስ ፈላጊ የሆኑ ደንቦችን ሊያወጣ ይችላል ።
፪· የብድር ፣ የክፍያና የክልሉ ቀሪ ዕዳ ለክልሉ ምክር ቤት በዝርዝር ሪፖርት ሊደረግ ይገባል ።

34. Loans for the Management of the Consolidated fund

The Council of the Regional government may authorize the Head of the Bureau to borrow, for the effcient management of the Consolidated Fund.

35. Temporary Loans

Where it appears to the Council of the Regional Government that the Consolidated Fund will be insufficient to meet the disbursements lawfully authorized, it may direct the Head of the Bureau to borr ow, for a repayment period not exceeding six months, an amount not exceeding such amount necessary to ensure that the consolidated Fund will be sufficent to meet those disbursements

36. Debt Limits

Debt limits may be determined by the Council of the Regional Government and may pertain to debt issued directly or guaranteed, or both, and such limits shall be consistent with those Contained in the relevant law.

37. Payment of Loan Obligations

The payment of the principal of, interest on, and adiminitrative expenses related to direct advances and securities issued by or on behalf of the Council of the Regional government is a charge on and payable out of the Consolidated Fund.

38. Guarantees

1) The Government may guarantee the performance of an obligation, provided such guarantee is in compliance with regulations issued by the Council of the Regional Government.
2) Payment in respect of a guarantee shall be paid out of the Consolidated Fund.

39. Management of Public Debts

1) The Council of the Regional government may issue regulations necessary for the mangement of the public debt, interest thereon, and guarantees.
2) Detail report regarding situation of loans, payment of interest and unpaid debts of the Regional government shall be reported to the Council of the Regional government.

40. Idaa Dabarsuu

1. Manni Maree Naannichaa haala idaan Mootummaa Naannichaa ittiin dabarfamu, ykn haala qaamooleen sadaffaa idaa gara Mootummaa Naannichaatti dabarsuu danda'an ilaalchisee dambii baasuu ni danda'a.
2. keewwata kana keewwata xiqaa (1) irratti bu'uura tumameetiin yoo ta'e malee, idaan kamiyyuu dabarfamuu hin danda'u.

41. Galmeessuu Idaa

Biirichi maallaqa liqiidhaan argame, maallaqa muummee kaffalamee fi dhala isaa ilaalchisee galmeewwan guutuu fi facaatii gahaa ni qabata.

KUTAA TORBA

AANGOO MAALLAQA MOOTUMMAA INVESTI GOCHUU

42. Investimentii Haftee Fandii

Hogganaan Biirichaa maallaqni fandii walitti kuufame keessatti argamu hin barbaadamne yoo ta'u maallaqicha kana dambiin Mana Maree Naannichaa baasu akka eegametti ta'ee, Manni Maree Naannichaa seera qabeessa kan ittiin jedhu billeettoowwan wabummaa irratti investi gochuu danda'a.

43. Dhaabiinsaa fi Bulchiinsa Siinking Fandii

1. Manni Maree Naannichaa haala siinkiing fandiin ittiin dhaabbatuu fi ittiin bulu dambiidhaan ni murteessa.
2. Maallaqni siinkiing fandiif barbaachisu fandii walitti kuufamerraa baasii ta'ee kaffalama.

KUTAA SADDEET

QABEENYA MOOTUMMAA NAANNICHAA

44. Qabachuu fi Maqsuu

Seera biraatiin kan tumame akka eegametti ta'ee, bu'uura dambii Manni Maree Naannichaa baasuutiin yoo ta'e malee manni hojii Mootummaa Naannichaa qabeenya qabachuu ykn dabarsuu ykn dhabamsiisuu hin danda'u.

45. Galmeewwan Eegumsaa fi To'annaa Qabeenyaa

Ittigaafatamaa ol'aanaan mana hojii Mootummaa tokkoon tokkoonsaa waa'ee eegumsa fi to'annaa qabeenyaa ilaalchisee bu'uura qajeelfama Biirichi baasuutiin qabeenya Mootummaa ittigaafatamummaa mana hojichaa jalatti argamu ilaalchisee galmee gahumsa qabu qabachuu qaba.

፵. ዕዳ ስለማስተላለፍ

፩· የክልሉ ምክር ቤት የክልሉ መንግሥት ዕዳ ስለሚተላለፍበት ሁኔታ ወይም ሦስተኛ ወገኖች ዕዳን ለክልሉ መንግሥት ሊያስተላልፉ ስለሚችሉበት ሁኔታን በተመለከተ ደንብ ሊያወጣ ይችላል ።

፪· ከዚህ በላይ በንዑስ አንቀጽ (፩) በተደነገገው መሠረት ካልሆነ በስተቀር ማንኛውም ዕዳ ሊተላለፍ አይችልም ።

፵፩· ዕዳ ስለመመዝገብ

ቢሮው በብድር የተገኘን ገንዘብ ፣ ከዋናው የተከፈለንና ወለድን በሚመለከት የተሟሉና ዝርዝር የሆኑ መዛግብት ይይዛል ፣

ክፍል ሰባት

የመንግሥት ገንዘብ ኢንቨስት የማድረግ ሥልጣን

፵፪· የተረፈ ፈንድ ኢንቨስትመንት

የቢሮው ኃላፊ በተጠቃለለው ፈንድ ውስጥ የሚገኘው ገንዘብ ለጊዜው ለክፍያ የማይፈለግ ሲሆን ፣ ይህንን ገንዘብ የክልሉ ምክር ቤት ተገቢ ናቸው በሚላቸው የዋስትና ሰነዶች ላይ ኢንቨስት ሊያደርግ ይችላል ።

፵፫· የጥሪት ፈንድ ማቋቋምና ማስተዳደር

፩· የክልሉ ምክር ቤት የጥሪት ፈንድ የሚቋቋምበትንና የሚተዳደርበትን ሁኔታ ደንብ በማውጣት ይወስናል ።

፪· ለጥሪት ፈንድ የሚያስፈልገው ገንዘብ ከተጠቃለለው ፈንድ ላይ ወጪ ሆኖ ይከፈላል ።

ክፍል ስምንት

የክልሉ መንግሥት ንብረት

፵፬· ስለመያዝና ስለማስወገድ

በሌሎች አዋጆች የተደነገገው እንደ ተጠበቀ ሆኖ ፣ የክልሉ ምክር ቤት በሚያወጣው ደንብ መሠረት ካልሆነ በስተቀር የክልሉ መንግሥት መ/ቤት ንብረት ሊይዝ ፣ ወይም ሊያስተላልፍ ወይም ሊያስወግድ አይችልም።

፵፭· የንብረት ጥበቃና ቁጥጥር መዛግብት

እያንዳንዱ የመንግሥት መሥሪያ ቤት የበላይ ኃላፊ ቢሮው ስለ ንብረት ጥበቃና ቁጥጥር በሚያወጣው መመሪያ መሠረት በመ/ቤቱ ኃላፊነት ስር የሚገኘውን የመንግሥት ንብረት በሚመለከት ብቃት ያለው መዝገብ መያዝ አለበት ።

40. Assignment of Debts

1) The Council of the Regional Government may issue regulations for the assignment of debts of the Government, or for the assignment of debts by third parties to the Government.
2) Except as provided for in the regulations to be issued pursuant to sub-article (1) of this Article, no debts are assignable.

41. Records of Public Debt

The Bureau shall maintain a comprenensive and detailed record showing all amounts paid in respect of the principal of or interest on any money so borrowed,

PART SEVEN

Authority to Invest Public Money

42. Investment of Surplus Funds

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

43. Establishment and Management of Sinking Funds

1) The Council of the Regional Government may provide for the creation and management of sinking funds.
2) Any money required for sinking funds maybe paid out of the Consolidated Fund.

PART EIGHT

Public Property

44. Acqusition and Disposition

Subject to any other law, no public property shall be acquired or disposed of by the public body of the Government unless it is done so in accordance with regulaions issued by the Council of the Regional Government.

45. Records for Custody and Control

The head of each public body shall keep adequate records in relation to public property for which his public body is responsible and shall comply with directives of the Bureau releating to the custody and control of such property.

46. Saanduqa Qarshii Qabaachuu

Manni hojii Mootummaa maallaqa callaa sochoosu ykn qabatu kamiyyuu saanduqa qarshii (kaaznaa) qabaachuun irra jira. Haalli bulchiinsaa fi qabiinsa kaaznaa akkasumas hammi maallaqa callaa kaaznaa keessa buluu qajeelfama Biirichi baasuun murtaa'a.

47. Badiinsa Maallaqaa fi Qabeenya Mootummaa

Manni Maree Naannichaa yaada Biiricha irraa argatu bu'uureffachuudhaan dhimmoota armaan gadii irratti dambii baasuu ni danda'a:

1. Maallaqni ykn qabeenyi Mootummaa karaa kamiiniyyuu yoo bade ykn yoo hir'ate tarkaanfiiwwan fudhatamuu qaban ilaalchisee,
2. Maallaqichi Mootummaa bade ykn hir'ate baajaticha hayyamamerraa haala ittiin hir'atu,
3. Keewwata kana keewwata xiqqaa (1) irratti kan tuqame maallaqni ykn qabeenyi Mootummaa bade kamiyyuu haala herrega Mootummaa keessatti gabaafamuu fi galmeeffamu.

KUTAA SAGAL
HERREGA MOOTUMMAA

48. Gabaasa Qopheessuu fi dhiheessuu

1. Biirichi gabaasa heerega tokkoon tokkoo ji'aa, kurmaanaa, ji'a jahaa fi bara baajataa qopheessuudhaan hanga danda'ametti ariitiidhaan Mana Maree Naannichaaf ni dhiyeessa.
2. Manni hojii Mootummaa kam-iyyuu gabaasa herrega tokkoon tokkoo ji'aa, kurmaanaa, ji'a jahaa fi bara baajataa qopheessuudhaan ariitiidhaan Biiroodhaaf dhiyeessuu qaba.

49. Qabiyyee Gabaasichaa

Gabaasni herrega Mootummaa kan dhiyaatu bu'uura qajeelfama Biirichi baasuutiin ta'ee kanneen armaan gaditti ibsaman of keessatti ni qabata:

1. Ibsawwan Herregaa:
   a. Sochiiwwan faaynaansii bara baajatichaa,
   b. Galiiwwanii fi baasiiwwan Mootummaa Naannichaa kan bara baajatichaa,
   c. Fandii walitti kuufame,
   d. Idaawwan Mootummaa Naannichaa, dirqamaawwan wabummaan itti galamee fi dirqamawwan eegaman,

፵፮· ካዝና ስለመኖር

የመንግሥት መ/ቤት የሚያንቀሳቅሰውን ጥሬ ገንዘብ ወይም ያላቸውን ማናቸውንም ገንዘብ የሚያስቀምጥበት ካዝና ሊኖረው ይገባል ። የገንዘብ አስተዳደርና ካዝና አያያዝ እንዲሁም በካዝናው ውስጥ ማደር ያለበት ገንዘብ መጠን ቢሮው በሚያወጣው መመሪያ ይወሰናል ።

፵፯· ስለመንግሥት ገንዘብና ንብረት መጥፋት

የክልሉ ምክር ቤት ከቢሮው የሚያገኘውን አስተያየት መሠረት በማድረግ በሚከተሉት ጉዳዮች ላይ ደንቦች ሊያወጣ ይችላል ፤

፩) በማናቸውም መንገድ የመንግሥት ገንዘብ ወይም ንብረት ሲጠፋ ወይም ሲጐድል መወሰድ ስለሚገባቸው እርምጃዎች ፤

፪) የጠፋው ወይም የጐደለው የመንግሥት ገንዘብ ከተፈቀደው በጀት ላይ ስለሚቀነስበት ሁኔታ፤

፫) ከዚህ በላይ በፊደል (ሀ) ስር የተመለከተው ማናቸውም የጠፋ የመንግሥት ንብረት ወይም ገንዘብ በመንግሥት ሂሳብ ውስጥ ሪፖርት ስለሚደረግበትና ስለሚመዘገብበት ሁኔታ ።

ክፍል ዘጠኝ
የመንግሥት ሂሳብ

፵፰· የሪፖርት አዘገጃጀትና አቀራረብ

፩· ቢሮው የእያንዳንዱን የበጀት ዓመት የሂሳብ ሪፖርት የወር ፤ የሩብ ዓመት ፤ የግማሽ ዓመትና የበጀት ዓመቱን በማዘጋጀት በተቻለ ፍጥነት ለክልሉ ምክር ቤት ያቀርባል ።

፪· ማናቸውም የመንግሥት መ/ቤት እያንዳንዱን የሂሳብ ሪፖርት የወር ፤ የሩብ ዓመት ፤ የግማሽ ዓመትንና የበጀት ዓመቱን በማዘጋጀት በተቻለ ፍጥነት ለቢሮው ማቅረብ አለበት ።

፵፱· የሪፖርቱ ይዘት

የመንግሥት ሂሳብ ሪፖርት የሚቀርበው ቢሮው በሚያወጣው መመሪያ መሠረት ሆኖ የሚከተሉትን ያካትታል ።

፩· የሂሳብ መግለጫዎች ፤
- ሀ) የበጀት ዓመቱ የፋይናንስ እንቅስቃሴዎች ፤
- ለ) የክልሉ መንግሥት የበጀት ዓመቱ ገቢዎችና ወጪዎች፣
- ሐ) የተጠቃለለ ፈንድ ፤
- መ) የክልሉን መንግሥት ዕዳዎች፣ ዋስትና የተገባባቸውና የሚጠበቁ ግዴታዎች ፤

46. Maintaining Cash Safe

Every public body shall have cash box. The administration of maintaining cash safe as well as amount of cash to be in the box shall be determined by the directives issued by the bureau.

47. Losses of Public Money and Public Property

The Council of the Regional Government on the recommendation of the Bureau, may issue regulations:

1) Prescribing the actions to be taken whenever there are losses of public money or public property,
2) Regarding how losses of public money are to be charged against the appropriations to which they related, and
3) Presctibing the records to be kept and providing for the reporting in the public accounts of every loss referred to in paragraph (1) here in above.

PART NINE
Public Accounts

48. Preparation and Reporting of Accounts

1) The Bureau shall prepare monthly, quarterly, six months and annual public acounts report for each fiscal year and submit to the Council as soon as possible.
2) Every public body shall prepare monthly, quarterly, six months and annual public accounts report for each fiscal year and submit to the Bureau as soon as possible.

49. Contents

The public accounts report shall be in a form directed by the Bureau and shall include:

1) a statement of:
   - a) the financial transactions of the fiscal year,
   - b) the expenditures and revenues of the Regional State for the fiscal year,
   - c) the Consolidated Fund,
   - d) debt, guranteed debt and contingent liabilities of the fiscal years,

e) Hamma maallaqa bara baajatichaatiif hayyamame, baasii godhamee fi baasii hin godhamin,
f) Siinkiing fandiin yoo jiraate kanuma,
g) Bara baajattichaatti ragaalee fi herregota biroo kan haala fi sochiiwwan faaynaansii Mootummaa Naannichaa mul'isan;

2. Yaada Manni Hojii Odiitii Ol'aanaa Naannicha ibsa faaynaansii Mootummaa Naannichaa xiinxalee kenne;
3. Ragaalee biroo barbaachisummaan isaa Biirichaan itti amaname.

50. Gosa Maallaqaa

Herregni Mootummaa Naannichaa kan itiin qabamuu fi kan ittiin gabaafamu Birrii Itoophiyaatiin ta'a.

51. Galmeewwan

1. Itti gaafatamaa ol'aanaan mana hojii Mootummaa tokkoon tokkoonsaa bu'uura qajeelfama Biirichi baasuutiin itti gaafatamummaa mana hojichaa kan ilaalan galmeewwan faaynaansii ni qaba, Biirichaafis ni dhiyeessa.
2. Manni hojii Mootummaa tokkoon tokkoonsaa barri baajatichaa erga xumurameen booda ariitiidhaan herregasaa cufee Biirichaaf gabaasa ni dhiheessa.

52. *Sanadoota Herregaa Ilaaluu*

1. Biirichi ykn qaamni aangoon seeraan kennameef kaamiyyuu itti gaafatamummaa seeraan kennameef bahuudhaaf galmeewwan herregaa, barruuleewwan, waraqaawwan, billeettoowwan herregaati fi ragaalee mana hojii Mootummaa kam iyyuu ilaaluudhaaf aangoo hin daangeeffamne qaba.
2. Keewwata kana keewwata xiqqaa (1) irratti kan ibsame jiraatuus Biirichi galmeewwan herregaa, waraqaawwan, sanadoota herregaatii fi odeeffannoowwan manneetii hojii Mootummaa qaamota raawwachiiftuu Mootummaa Naannichaatiif gabaasa hin goone ilaaluu kan danda'u, bu'uura walta'iinsa manneetii hojii Mootummaa kanneen waliin godhamutiin ta'a.
3. Manni hojii Mootummaa kamiyyuu caasaa too'annoo fi ooditii keessaa tokkoon tokkoo mana hojii Mootummaa keessatti dhaabbatu akka hordofuu fi too'atu aangoon kennameefi jira. Sirni to'annoo fi ooditiin keessaa mana hojii Mootummaa keessatti ittiin diriiru dambii fi qajeelfamaan ni murtaa'a.

ሠ) ለበጀት ዓመቱ የተፈቀደው፣ ወጪ የተደረገውንና ወጪ ያልተደረገውን የገንዘብ መጠን ፣
ረ) የጥሪት ፈንድ ካለ ይህንኑ፣
ሰ) የክልሉን መንግሥት የበጀት ዓመቱን የፋይናንስ እንቅስቃሴዎችን እና አቋም የሚያሳዩ ሌሎች ሂሳቦችና መረጃዎች ፣

፪· የክልሉ ዋና ኦዲተር መ/ቤት የክልሉን መንግሥት ፋይናንስ መርምሮ የሰጠውን መግለጫ ፣
፫· አስፈላጊነቱ በቢሮው የታመነበትን ሌላ ተመሳሳይ መረጃ ።

፶· <u>የገንዘብ ዓይነት</u>

የክልሉ መንግሥት ሂሳብ የሚያዘውና ሪፖርት የሚደረገው በኢትዮጵያ ብር ይሆናል ።

፶፩· <u>መዛግብት</u>

፩· እያንዳንዱ የመንግሥት መ/ቤት የበላይ ኃላፊ ቢሮው በሚያወጣው መመሪያ መሠረት የመ/ቤቱን ኃላፊነት የሚመለከቱ የፋይናንስ መዝገቦችን ይይዛል ፣ ለቢሮውም ያቀርባል ።
፪· እያንዳንዱ የመንግሥት መ/ቤት የበጀት ዓመቱ ከተጠናቀቀ በኋላ በተቻለ ፍጥነት ሂሳቡን ዘግቶ ለቢሮው ሪፖርት ያቀርባል ።

፶፪· <u>የሂሳብ ሰነዶች ስለማየት</u>

፩· ቢሮው ወይም በሕግ ሥልጣን የተሰጠው ማናቸውም አካል በሕግ የተሰጠውን ኃላፊነት ለመወጣት የማናቸውንም መንግሥት መ/ቤት የሂሳብ መዛግብቶች ፣ መጻሕፍት ፣ ወረቀቶች፣ የሂሳብ ሰነዶች እና መረጃዎችን ለማየት ያልተገደበ ሥልጣን አለው ።
፪· በዚሁ አንቀጽ ንዑስ አንቀጽ (፩) የተመለከተው ቢኖርም ለክልሉ መንግሥት አስፈጻሚ አካላት ሪፖርት የማያደርጉ የመንግሥት መ/ቤቶች የሂሳብ መዛግብትን ፣ ወረቀቶችን ፣ የሂሳብ ሰነዶችንና መረጃዎችን ቢሮው ለማየት የሚችለው ከእነዚህ የመንግሥት መ/ቤቶች ጋር በሚያደርገው ስምምነት መሠረት ይሆናል ።
፫· ማንኛውም የመንግሥት መ/ቤት ጠንካራ መዋቅራዊ ቁጥጥርና የውስጥ ኦዲት ሊኖረው ይገባል ። ቢሮው በያንዳንዱ የመንግሥት መ/ቤት ውስጥ የሚቋቋመውን መዋቅራዊ ቁጥጥርና የውስጥ ኦዲት እንዲከታተልና እንዲቆጣጠር ሥልጣን ተሰጥቶታል ። በያንዳንዱ መንግሥት መ/ቤት የቁጥጥርና የውስጥ ኦዲት የሚዘረጋበት ደንብና መመሪያ ይወጣል።

e) sums appropriated, spent and unspent for the fiscal year,
f) sinking funds, if any, and
g) such other accounts and information as are necessary to show, with respect to the fiscal year, the financial transactions and position of the Regional Government.

2) The opinion of the Regional State Auditor General concerning his examination of the financial statements of the Regional State and,
3) such other information as the Bureau considers it appropriate.

50. Currency

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

51. Records

1) The head of each public body shall keep and provide to the Bureau financial records for the responsibilites of his public body, in a form directed by the Bureau.
2) Each public body shall close its accounts and report to the Bureau as soon as possible after the end of the fiscal year.

52. Access to Records

1) The Bureau 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.
2) Notwithstanding sub-Article (1) of this Article, the access to books, papers, accounts and records of public bodies, which do not report to the Council of the Regional Government, shall mutually be determined by the Bureau and the relevant public body.
3) Every public body shall have controlling structure and strong internal audit. The Bureau is authorized to follow-up and controlling structure and internal audit created in each public body. System of controlling and establishing control the structure and internal audit in the public body shall be decided by the regulations and directives issued by the Bureau.

53. Egumsa Sanadootaa

Manni Maree Naannichaa tokkoon tokkoon sanadoota heregaa yeroo meeqaaf eegamanii turuu akka qaban ibsuun dambii ni baasa.

Kutaa Kudhan

Walqunnamtii Faaynaansii Mootummaa Federaalaa, Mootummaa Naannichaa, Aanaaleefi Magaalotaa

54. Waliigala

1. Walqunnamtiin faaynaansii Mootummaa Federaala Itoophiyaa fi Mootummaa Naannichaa giddu jiraatu deeggarsa baajata waggaa Mootummaan Federaalaa Itoophiyaa Mootummaa Naanichaatiif kennu ni dabalata.
2. Mootummaan Naannichaa aanaalee fi magaalotaaf deggersa baajataa ''Block grantiidhaan'' ni kennaaf. Akkasumas Manni Maree Naannichaa barbaachisaa ta'ee yoo argame haala addaatiin aanalee fi magaalotaaf deeggarsa baajataa gochuu ni danda'a.
3. Mootummaan Naannichaa deeggarsa baajata Mootummaa Federaalaa irraa fudhatu ilaalchisee bu'uura seera bulchiinsa faaynaansii Mootummaa Federaalichaatiin herregicha ni qaba, Mootummaa Federaalichaatiifis gabaasa ni dhiyeessa.
4. Bulchiinsi aanaalee fi magaalotaa deggarsa baajataa Mootummaa Naannoo irraa fudhatus ta'ee gabaasa raawwii galii, faaynaansii fi herregaa ilaalchisee bu'uura Labsii kanaatiin herrega ni qabata, Biiroofis gabaasa ni dhiyeessa.
5. Manni Maree Naannichaa barbaachisaa ta'ee yoo arge haala ittiin bulmaata Faaynaansii bulchiinsa magaalotaa ilaalchisee dabmii addaa baasuu ni danda'a.

55. Liqii Biyya Keessaa

1. Hamma maallaqa Mootummaan Naannichaa liqeeffachuu danda'u murteessuu akka danda'uuf Biirichi Ministeera Maallaqaa fi Misooma Dinagdeetiif odeeffannoowwan barbaachisaa ta'an hunda kennuu qaba.
2. Liqiin Mootummaa Naannichaa fudhatu kan argame Baankii Biyyoolessaa Itoophiyaatiin ala yoo ta'e malee kaffaltiin maallaqa liqiidhaan argame irraa raawwatamu kamiyyuu Baankiin Biyyoolessaa Itoophiyaa kan bulchuu ta'a.

፶፫· <u>ሰነዶችን ስለመጠበቅ</u>

የክልሉ ምክር ቤት እያንዳንዱ የሂሳብ ሰነድ መጠበቅ ያለበት ለምን ያህል ጊዜ እንደሆነ የሚገልጽ ደንብ ያወጣል ።

<u>ክፍል አሥር</u>

የፌዴራል መንግሥት የክልል መንግሥት ፣ የወረዳና የከተሞች የፋይናንስ ግንኙነቶች

፶፬· <u>ጠቅላላ</u>

፩· በኢትዮጵያ ፌዴራላዊ መንግሥትና በክልሉ መንግሥት መካከል የሚኖረው የፋይናንስ ግንኙነት የኢትዮጵያ ፌዴራላዊ መንግሥት ለክልሉ የሚሰጠውን ዓመታዊ የበጀት ድጋፍ ይጨምራል ።

፪· የክልሉ መንግሥት ለወረዳዎችና ለከተሞች የበጀት ድጋፍ በጅምላ ''Block Grant'' ይሰጣል ፣ እንዲሁም የክልሉ ምክር ቤት አስፈላጊ ሆኖ ሲገኝ በተለየ ሁኔታ ለወረዳዎችና ለከተሞች የበጀት ድጎማ ሊያደርግ ይችላል ።

፫· የክልሉ መንግሥት ከፌዴራሉ መንግሥት የሚቀበለውን የበጀት ድጎማ በሚመለከት በፌዴራል መንግሥት የፋይናንስ አስተዳደር ሕግ መሠረት ሂሳቡን ይይዛል ፣ ለፌዴራሉ መንግሥትም ሪፖርት ያቀርባል።

፬· የወረዳዎችና የከተሞች አስተዳደርም ከክልሉ መንግሥት የሚቀበለውን የበጀት ድጎማም ሆነ የገቢ አፈጻጸም ፣ ፋይናንስና ሂሳብን በሚመለከት በዚህ አዋጅ መሠረት ሂሳብ ይይዛል ፣ ለቢሮውም ሪፖርት ያቀርባል ።

፭· የክልሉ ምክር ቤት አስፈላጊ ሆኖ ሲያገኝ የከተሞች የፋይናንስ አስተዳደርን በሚመለከት ልዩ ደንብ ሊያወጣ ይችላል ።

፶፭· <u>የአገር ውስጥ ብድር</u>

፩· የክልሉ መንግሥት ሊበደር የሚችለውን የገንዘብ መጠን መወሰን እንዲችል ቢሮው ለገንዘብና ኢኮኖሚ ልማት ሚኒስቴር አስፈላጊ የሆኑ መረጃዎችን ሁሉ መስጠት አለበት ።

፪· የክልሉ መንግሥት የሚወስደው ብድር የተገኘው ከኢትዮጵያ ብሔራዊ ባንክ ውጪ ካልሆነ በስተቀር ማናቸውም በብድር ከተገኘው ገንዘብ ላይ የሚፈጸም ክፍያ የኢትዮጵያ ብሔራዊ ባንክ የሚያስተዳድረው ይሆናል ።

53. Retention of Records

Retention periods for individual categories of financial records shall be established by Regulations issued by the Council of the Regional Government.

PART TEN

Federal and Regional Government, Districts and Towns Financial Relations

54. General

1) The Financial relaltions between the Federal Government and the Regional Government include the provision of an annual subsidy to the Government by the Federal Government.
2) The Regional Government provides annual budget subsidy for the districts and towns in ''Block Grant.'' Furthermore, in cases where it seems necessary, the Council of the Regional Government provides special subsidy for them.
3) The Government in receving a subsidy shall be accountable for having in place a financial record in accordance with the Financial Administration Law of the Federal Government and produces a report for the Federal Government.
4) The administration of the districts and towns in receiving a subsidy as well as implementation of revenues and financial transactions shall be accountable for having in place a financial record in accordance with this Financial Administration Proclamation and produces a report for the Bureau.
5) In cases where the Council of the Regional Government gets necessary, shall issue special regulations regarding financial administration of the towns.

55. Domestic Borrowing

1) The Bureau shall provide the Federal Ministry of Finance and Economic Development with all relevant information required to allow it to determine the amounts to be borrowed by the Government.
2) Disbursements on borrowing shall be managed by the National Bank of Ethiopia, unless these borrowings are from entities other than the National Bank of Ethiopia.

3. Liqiin Mootummaan Naannichaa fudhatu Baankii Biyyoolessaa Itoophiyaatiin ala kan argame yoo ta'u, sirni bulchiinsa liqii kanaa akkaataa Minsteerri Maallaqaa fi Misooma Dingdee Mootummaa Federalaa fi Biiroon waliin irratti waliigalaniin raawwatama.

56. Sharafa Alaa

Biirichi fedhii sharafa alaa Mootummaa Naannichaa ilaalchisee odeeffannoo barbaachisaa ta'e Ministeera Maallaqaa fi Misooma Dinagdee Mootummaa Federaalichaatiif ni kenna.

Kutaa Kudha Tokko
Tumaalee Adda Addaa

57. Adabbiiwwan

1. Maallaqa Mootummaa walitti qabuudhaaf, bulchuudhaaf ykn kaffaltii raawwachuudhaaf kan qaxarame ykn muudame hojjataan mana hojii Mootummaa kamiyyuu:
   a) Bu'uura seeraatiin kaffalamuufii kan qabuu alatti hojii itti ramadame raawwachuu isaatiin kaffaltii kamiyyuu yoo fudhate ykn,
   b) Maallaqa Mootummaa Naannichaa waliin dhahuudhaan ykn namni biraa akka waliindhahu haalawwan mijeessuudhaan kan gamtaa'e ykn kan mala dhahe, ykn
   c) Nama biroo kaminiyyuu seerichi akka cabu ta'e jedhee kan hayyame,
   d) Hojii galii galmeessuurratti ykn waraqaa ragaa kennuurratti bobba'ee kan jiru ta'ee, fedhii mataasaatiin karaa kamiinyyuu odeeffannoo sobaa galmeerratti kan galmeesse, waraqaa ragaa sobaa kan mallatteesse ykn kan qopheesse yoo ta'e;

   Adabbii maallaqaa Qr.25,000 hin hanqannee fi Qr. 35,000 hin caalleenii fi hidhaa cimmaa waggaa 10 hin hanqannee fi wagga 15 hin caalleen adabama.

፫· የክልሉ መንግሥት የሚወስደው ብድር የተገኘው ከኢትዮጵያ ብሔራዊ ባንክ ውጪ ከሆነ የዚህ ብድር አስተዳደር የፌዴራል መንግሥት የገንዘብና የኢኮኖሚ ልማት ሚኒስቴርና ቢሮው በሚስማሙት ስምምነት ይፈጸማል።

፶፮· የውጭ ምንዛሪ

ቢሮው የክልሉን መንግሥት የውጭ ምንዛሪ ፍላጐት በሚመለከት ለፌዴራሉ መንግሥት የገንዘብና የኢኮኖሚ ልማት ሚኒስቴር ተገቢውን መረጃ ይሰጣል ።

ክፍል አስራ አንድ
ልዩ ልዩ ድንጋጌዎች

፶፯· ቅጣቶች

፩· የመንግሥት ገንዘብ ለመሰብሰብ፣ ለማስተዳደር ወይም ክፍያ ለመፈጸም በማናቸውም የመንግሥት መ/ቤት የተቀጠረ የመንግሥት ሠራተኛ ወይም ተሿሚ ፣
   ሀ) በሕግ መሠረት ሊከፈለው ከሚገባው ውጪ የተመደበበትን ሥራ በማከናወኑ ማናቸውም ክፍያ ከተቀበለ ወይም
   ለ) የክልሉን መንግሥት ገንዘብ በማጭበርበር ወይም ሌላ ሰው እንዲያጭበረብር ሁኔታዎችን በማመቻቸት የተባበረ ወይም ያሴረ ወይም
   ሐ) በሌላ ማናቸውም ሰው ሕጉ እንዲጣስ ሆን ብሎ የፈቀደ፣
   መ) ገቢን በመመዝገብ ወይም የምስክር ወረቀት በመስጠት ሥራ ላይ የተሰማራ ሆኖ ሳለ በራሱ ፈቃድ በማናቸውም መንገድ ሀሰተኛ የሆነ መረጃን በመዝገብ ላይ ያሰፈረ ፣ ሀሰተኛ የምስክር ወረቀት የፈረመ ወይም ያዘጋጀ እንደሆነ ከብር ፳፭ ሺ በማያንስና ከብር ፴፭ ሺ በማይበልጥ የገንዘብ መቀጮና ከ፲ ዓመት በማያንስና ከ፲፭ ዓመት በማይበልጥ ጽኑ እሥራት ይቀጣል ።

3) Where the borrowing of the Government is from entities other than the National Bank of Ethiopia, the Bureau and the Federal Ministry of Finance and Economic Development shall jointly agree on the administrative arrangements related to such borrowing

56. Foreign Currency

The Bureau shall provide the Federal Ministry of Finance and Economic Development with all relevant information of the Government foreign currency needs.

PART ELEVEN
Miscellaneous

57. Penalties

1) Any person appointed to or employed by 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) conspires or colludes with any person to defraud the Government, or provides an opportunity for any person to defraud the Government,
   c) intentionally permits a contravention of the law by any person,
   d) willfully makes or signs any false entry in any book or willfully makes or signs any false certificate or return in any case in which it is the duty of that person to make any entry, certificate or return,

   shall be liable on conviction 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. Maallaqa Mootummaa walitti qabuudhaaf, bulchuudhaaf ykn kaffaltii raawwachuudhaaf namni mana hojii Mootummaa kamiyyuu keessatti muudame ykn qaxarame kaffaltii kamiyyuu hambisuudhaaf, ykn hammasaa fooyyeessuudhaaf, ykn iyyannoowwan himannaa seerri cabuusaa ilaalchisanii dhihaatan hambisuudhaaf, kallattiin ykn karaa birraatiin kennaadhaan ykn bifa biraatiin mallaqni ykn wanna gattii qabaa akka kennamuuf kan gaafate, kan fudhate ykn fudhachuudhaaf kan yaale yoo ta'e, adabbii maallaqaa Qr. 25,000 hin hanqanee fi Qr. 35,000 hin caalleeni fi hidhaa cimaa waggaa 10 hin hanqannee fi waggaa 25 hin caallettiin adabama.
3. Maallaqa Mootummaa walitti qabuudhaaf, bulchuudhaaf ykn kaffaltii raawwachuudhaaf namni mana hojii Mootummaa kamiyyuu keessatti muudame ykn ramadame labsii kana ykn haala. Labsii kanaatiin dambii ykn qajeelfamawwan bahan irra darbuun ykn malaanmaltummaan raawwatamuu osoo beekuu itti gaafatamtoota ol'aanaatiif gabaasa kan hin godhin yoo ta'e adabbii maallaqaa Qr. 10,000 hin caalleenii fi hidhaa cimaa waggaa 5 hin caalleen adabama.
4. Labsii kana darbuudhaan baajatni hayyamame jiraachuusaa osoo hin mirkaneeffatin waliigaltee kamiyyuu kan mallatteesse ykn akka mallatteeffamu kan godhe ittigaafatamaan mana hojii Mootummaa adabbii mallaqaa Qar. 5,000 hin hanqannee fi Qar. 20,000 hin caalleenii fi hidhaa cimaa waggaa 5 hin hanqannee fi waggaa 10 hin caalleen adabama.
5. Namni kamiyyuu, nama mana hojii Mootummaa keessatti maallaqa Mootummaa walitti qabuurratti, bulchuurratti ykn hojii kaffaltii raawwachuurratti muudame ykn ramadame:
   a) Dhimma dhihaateefi murtee eeggachuu irra jiru, ykn sababa ittigaafatamumma hojiisaatiin dhimmaa dhihaachuuf danda'urratti murtee kennamu ykn tarkaanfii fudhatamu jallisuuf, ykn

፪. የክልሉ መንግሥት ገንዘብ ለመሰብሰብ ፣ ለማስተዳደር ወይም ክፍያ ለመፈጸም በማናቸውም የመንግሥት መ/ቤት የተሾመ ወይም የተቀጠረ ሰው ማንኛውንም ክፍያ ለማስቀረት ወይም መጠኑን ለማሻሻል ወይም ሕግ መጣሱን በሚመለከት የሚቀርቡ የክስ አቤቱታዎችን ለማስቀረት በቀጥታ ወይም በተዘዋዋሪ መንገድ በስጦታ ወይም በሌላ መልክ ገንዘብ ወይም ዋጋ ያለው ነገር እንዲሰጠው የጠየቀ፣ የተቀበለ ወይም ለመቀበል የሞከረ እንደሆነ ከብር ፳፭ሺ በማያንስ እና ከብር ፴፭ሺ የማይበልጥ የገንዘብ መቀጫና ከ፲ ዓመት በማያንስና ከ፳፭ ዓመት በማይበልጥ ጽኑ እሥራት ይቀጣል ።
፫. የክልሉ መንግሥት ገንዘብ ለመሰብሰብ ፣ ለማስተዳደር ወይም ክፍያ ለመፈጸም በማናቸውም የመንግሥት መሥሪያ ቤት የተሾመ ወይም የተመደበ ሰው ይህን አዋጅ ወይም በዚህ አዋጅ መሠረት የወጡ ደንቦችን ወይም መመሪያዎችን የመተላለፍ ወይም የማጭበርበር ድርጊት መፈጸሙን እያወቀ ለበላይ ኃላፊዎች ሪፖርት ያላደረገ እንደሆነ ከብር ፲ሺ በማይበልጥ የገንዘብ መቀጫና ከ፭ ዓመት በማይበልጥ ጽኑ እሥራት ይቀጣል ።
፬. ይህን አዋጅ በመተላለፍ የተፈቀደ በጀት መኖሩን ሳያረጋግጥ ማንኛውንም ውል የተፈራረመ ወይም እንዲፈረም ያደረገ የመንግሥት መ/ቤት ኃላፊ ከብር ፭ሺ በማያንስና ከብር ፳ሺ በማይበልጥ የገንዘብ መቀጫና ከ፭ ዓመት በማያንስና ከ፲ ዓመት በማይበልጥ ጽኑ እሥራት ይቀጣል ።
፭. ማንኛውም ሰው በመንግሥት መ/ቤት ውስጥ የመንግሥት ገንዘብን በመሰብሰብ ፣ በማስተዳደር ወይም ክፍያን በመፈጸም ላይ የተሾመ ወይም የተመደበ ሰው ፣
   ሀ) የቀረበለትንና ውሳኔ በመጠበቅ ላይ ያለውን ጉዳይ ወይም በሥራ ኃላፊነቱ ምክንያት ሊቀርብለት በሚችል ጉዳይ ላይ የሚሰጠውን ውሳኔ ወይም የሚወሰደውን እርምጃ ለማዛባት ወይም

2) Any person appointed to or employed by public body to collect, manage or disburse public money 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 charge or complaint for any contravention shall be liable on conviction 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 15 years and not more than 25 years.
3) Any person appointed to or employed by public body to collect, manage or disburse public money who having knowledge or information of the contravention or of fraud committed by any person against this Proclamation or any regulations issued under, it fails to report to a superior officer shall be liable on conviction to a fine not more than Birr 10,000 and to rigorous imprisonment for a term of not exceeding five years.
4) The Head of Public body who, in contravention of this Proclamation and without ascertaining that a budget appropriation has been made, concludes or authorizes the conclusion of a contract shall be liable on conviction to a fine not less than Birr 5,000 and not exceeding Birr 20,000 and to rigorous imprisonment for a term not less than 5 years and not more than 10 years.
5) Any person, who employed in any public body connected with the collection, management or disbursement of public money, with intent:
   (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) Galii Mootummaarratti hojiin malaammaltummaa akka raawwatamu ykn hojiin akanaa yoo raawwatamu akka gargaaruuf, ykn akka gamtaa'uuf ykn raawwatiinsa hojichaatiif haalawwan akka mijeessu ykn akka hayyamu gochuudhaaf yaaduudhaan mattaa'aa kennuudhaaf waadaa yoo galeef, yoo dhiheesseef ykn yoo kenne, balleessaa ta'ee argamuunsaa yoo mirkanaa'u adabbii maallaqaa bifa mataa'aatiin dhiheesse ykn kenne dachaa sadii hin caallee fi hidhaa cimaa waggaa 10 hin hanqannee fi waggaa 15 hin caalleen addabama.

6. Armaan olitti badiiwwan keewwata kana keewwata xiqqaa (5) jalatti kaa'aman raawwachuurratti qooda kan fudhatee fi dhimmichi gara mana murtiitti osoo hin dhihaatin dura badii raawwatamee fi gahee gamtootaa ilaalchisee namni odeeffannoo faayidaa qabu kenne himannaa bu'uura Labsii kanaatiin itti dhihaaturraa Biiroo Haqaa fi Nageenyaatiin dhiifamni godhamuufii ni danda'a.

58. Aangoo Bakka Bu'iinsaa Kennuu

Raawwannaa Labsii kanaatiif Hogganaan Biirichaa hoggantoota mana hojichaatiif ykn hoggantoota mana hojii Mootummaatiif aangoosaa bakka bu'ummaadhaan kennuudhaa fi haala bakka bu'ummaan kun ittiin raawwachuu qabu murteessuuf ni danda'a.

59. Seerota Raawwatiinsa Hinqabne

Seerri, dambiin, qajeelfamni ykn haalli hojii Labsii kanaan walfaallεesu kamiyyuu dhimmoota Labsii kana keessatti ibsaman irratti raawwatiinsa hin qabaatu.

60. Aangoo Dambii fi Qajeelfama Baasuu

1. Manni Maree Naannichaa Labsii kana keessatti kan ibsamanii fi dhimmoota raawwii Labsichaatiif gargaaran ilaalchisee dambii baasuu ni danda'a.
2. Biirichi Labsii kana ykn dambii hala Labsii kanaatiin bahu hojiirra oolchuuf qajeelfama baasuu ni dana'a.

ለ) በመንግሥት ገቢ ላይ የማጭበርበር ድርጊት እንዲፈጸም ወይም ድርጊቱ ሲፈጸም እንዲረዳው ወይም እንዲተባበረው ወይም ለድርጊቱ መፈጸም ሁኔታዎችን እንዲያመቻች ወይም እንዲፈቅድ ለማድረግ በማሰብ ጉቦ ለመስጠት ቃል ከገባለት፣ ካቀረበለት ወይም ከሰጠው ጥፋተኛ ሆኖ መገኘቱ ሲረጋገጥ በጉቦ መልክ ያቀረበውን ወይንም የሰጠውን ገንዘብ ሶስት እጥፍ በማይበልጥ የገንዘብ መቀጫና ከ፲ ዓመት በማያንስ እና ከ፲፭ ዓመት በማይበልጥ ጽኑ እሥራት ይቀጣል ።

፮· በዚህ አንቀጽ ንዑስ አንቀጽ (፭) ሥር የተዘረዘሩትን ጥፋቶች በመፈጸም ተግባር ውስጥ የተሳተፈና ጉዳዩ ወደ ፍ/ቤት ከመቅረቡ በፊት ስለተፈጸመው ጥፋት እና ስለተባባሪዎቹ ሚና ጠቃሚ መረጃ የሰጠ ሰው በዚህ ሕግ መሠረት ከሚቀርብበት ክስ በፍትህና ፀጥታ ቢሮ ምህረት ሊደረግለት ይችላል ።

፶፰· <u>የውክልና ሥልጣን ስለመስጠት</u>

ለዚህ አዋጅ አፈጻጸም የቢሮው ኃላፊ ለመ/ቤቱ ባለሥልጣኖች ወይም ለሌሎች የመንግሥት ቢሮ ኃላፊዎች ሥልጣኑን በውክልና ለመስጠትና ውክልናው ተፈጻሚ የሚሆንባቸውን ሁኔታዎች መወሰን ይችላል ።

፶፱· <u>ተፈጻሚነት ስለማይኖራቸው ሕጎች</u>

ይህን አዋጅ የሚቃረን ማንኛውም ሕግ፣ ደንብ፣ መመሪያ ወይም አሠራር በዚህ አዋጅ ውስጥ በተገለጹት ጉዳዮች ላይ ተፈጻሚነት አይኖረውም።

፷· <u>ደንብና መመሪያ የማውጣት ሥልጣን</u>

፩· የክልሉ ምክር ቤት በዚህ አዋጅ ውስጥ የተገለጹትንና ለአዋጁ አፈጻጸም የሚረዱ ጉዳዮችን አስመልክቶ ደንቦችን ማውጣት ይችላል ።

፪· ቢሮው ይህንን አዋጅ ወይም በዚህ አዋጅ የሚወጡትን ደንቦች በሥራ ላይ ለማዋል መመሪያ ማውጣት ይችላል ።

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

6) Any person who is engaged in the offences as specified in this Article and who, before the case is taken to court, provides significant information about the offence and his partner's role in it, may be excused immun; from prosecution by the Justice and Security Bureau.

58. Delegation of Powers

The head of the Bureau may delegate his powers under this Proclamation to the officials of the Bureau and to the heads of other public bodies and may specify the circumstances in which these powers may be exercised.

59. Inapplicable Laws

Any law, regulations directives or practice inconsistent with this Proclamation shall not apply with respect to matters provided for in this Proclamation.

60. Power to Issue Regulations and Directives

1) The Council of the Regional Government shall have the power to issue regulations necessary for the proper implementation of this Proclamation.
2) The Bureau may issue directives for the proper implementation of this Proclamation or for the regulation to be issued on the basis of this Proclamation.

61. Tumaa Ce'umsaa

Bittaa Mootummaa ilaalchisee tumaaleen Labsii Bulchiinsa Faaynansii Mootummaa Naannoo Oromiyaa Lakk. 17/1989 Keessatti hammataman hanga seera sirna bittaa biraatiin bakka bu'aniitti raawwiin isaanii itti fufa.

62. *Labsii Haqame*

Labsii kana keewwata 61 irratti kan tumame akkuma eegametti ta'ee Labsiin Bulchiinsa Faayinaansii Mootummaa Naannoo Oromiyaa Lakk. 17/1989 Labsii kanaan bakka bu'eer.

63. *Yeroo Labsiin Kun Itti Ragga'u*

Labsiin kun Guraandhala 23, bara 1997 irraa eegalee kan ragga'e ta'a.

Adaamaa

Guraandhala 23 bara 1997

Juneeydii Saaddoo

Pireezidaantii Bulchiinsa Mootummaa Naannoo Oromiyaa

፷፩· የመሸጋገሪያ ድንጋጌ

የመንግሥት ግዥን አስመልክቶ በክልሉ መንግሥት የፋይናንስ አስተ ዳደር አዋጅ ቁጥር ፲፯/፲፱፻፹፱ የተካ ተተው በሌላ የግዥ ሥርዓት ሕግ እስኪተካ ድረስ ሥራ ላይ ይውላል ፡፡

፷፪· የተሻረ አዋጅ

በዚህ አዋጅ አንቀጽ ፷፩ ሥር የተደነ ገገው እንደተጠበቀ ሆኖ የኦሮሚያ ክልላዊ መንግሥት የፋይናንስ አስተ ዳደር አዋጅ ቁጥር ፲፯/፲፱፻፹፱ በዚህ አዋጅ ተተክቷል ፡፡

፷፫· አዋጁ የሚፀናበት ጊዜ

ይህ አዋጅ ከየካቲት ፳፫ ቀን ፲፱፻፺፯ ዓ·ም ጀምሮ የፀና ይሆናል ፡፡

አዳማ

የካቲት ፳፫ ቀን /፲፱፻፺፯ ዓ·ም

ጁኔይዲ ሳዶ

የኦሮሚያ ክልላዊ መንግሥት

ፕሬዚዳንት

61. *Transitory Provisions*

The provisions indicated in the Financial Administration Proclamtion No. 17/1997 regarding Government purchase shall have effect, until replaced by other law to be issued.

62. *Repealed Law*

With the exception of Article 61 of this Proclamation, Financial Administration Proclamation No. 17/1997 has been fully replaced by this proclamation.

63. *Effective Date*

This Proclamation shall come into force as of the 2nd day of March 2005.

Adama

March 2, 2005

Juneydi Sado

President of the Oromia Regional State