SIDAAMU DAGOOMU QOQQOWI MOOTIMMA AFFINI GAAZEEXA

የሲዳማ ብሔራዊ ክልላዊ መንግሥት አፍኒ ጋዜጣ

SIDAAMA NATIONAL REGIONAL STATE AFFINI GAZETA

4ki Diro Kiiro 38

Hawaasa, Maaja 6, 2016 M.D

Sidaamu Dagoomu Qoqqowi Mootimma Amaalete Mini Allaalshi Hundaaanni Fulinoho

በሲዳማ ብሔራዊ ክልላዊ መንግሥት ምክር ቤት ጠባቂነት የወጣ

፬ኛ ዓመት ቁጥር ፴፰

ሀዋሳ ሐምሌ ፭ ቀን ፳፻፲፮ ዓ.ም

4th year No. 38 12 July, 2024

Amado

ማውጫ

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LALLAWU KIIRO 38/2016

Sidaamu Dagoomu Qoqqowi Mootimma Faynaansete Gashshooti Lallawa

Qoqqowu mootimma yawose garunni fulate dandiitanno gede owaatamaanotenna gutamaano bissa hasatto kassi assate dandiisiisannoha yannichanna lifixa faynaansete gashshooti amuraate diriirsa hasiissinoha ikkinohura;

Diriirsinanni qoqqowu deerri faynaansete gashshooti amuraati

አዋጅ ቁጥር ፴፰/፳፻፲፮

የሲዳማ ብሔራዊ ክልላዊ መንግሥት የፋይናንስ አስተዳደር አዋጅ

የክልሉ መንግሥት ኃላፊነቱን በአግባቡ ለመወጣት እንዲችል የተገልጋዩንና የባለድርሻ አካላት ፍላጎት ለማርካት የሚያስችል ዘመናዊ እና ቀልጣፋ የፋይናንስ አስተዳደር ሥርዓት መዘርጋት ያለበት በመሆኑ፤

የሚዘረጋው ክልላዊ የፋይናንስ አስተዳደር ሥርዓት ከሀገራዊ ሥርዓት ጋር የተናበበ፣ ብክነትን የሚቀንስ፣

PROCLAMATION No. 38/2024

Sidama National Regional State State Financial Administration Proclamation

WHEREAS, It has become necessary for the regional government to be able to fulfill its responsibilities properly, to render a modern and efficient financial management system to be established that satisfy the needs of the users and stakeholders;

WHEREAS it is belived that the regional financial management system to be developed should be gobboomu amuraati ledo sumumme nooha, hafanfarre ajishannoha, dagoomu horora balaxo aannoha, guma illachishinoha, hendanniha, xawadimmanna xa'mamooshshe buuxisannoha ikkanno gede seerunni massagama noosita ammanatenni;

Qoqqowu Bayriidi Seera quwa 48 Cinaancho quwa 3(a) garinni konninni aaninoha lallamboonni.

GAFA MITE

Xaphooma Woro

1. **Harancho Umo**

   Konne Lallawa "Sidaamu Dagoomu Qoqqowi Mootimma Faynaansete Gashshooti Lallawa Kiiro 38/2016" yine xawinsara dandiinanni.

2. **Tiro**

   Qaalu eosi garinni wole tiro uysiisannoha ikka hoogiro konni lallawi giddo:

   1. "**Qoqqowo**" yaa Sidaamu Dagoomu Qoqqowooti.
   2. "**Amaalete Mine**" yaa Sidaamu Dagoomu Qoqqowi Amaalete Mineeti.
   3. "**Jeefisiisaanote Amaale Mine**" yaa qoqqowu mootimma jawiidi jeefisiisaano bisi Amaale Mineeti.

ለሕዝብ ተጠቃሚነት ቅድሚያ የሚሰጥ፣ ውጤት ላይ ያተኮረ፣ ተገማች፣ ግልጽነትንና ተጠያቂነትን የሚያረጋግጥ እንዲሆን በሕግ ማዕቀፍ መመራት እንዳለበት በመታመኑ፣

በክልሉ ሕገ መንግሥት አንቀጽ 48 ንዑስ አንቀጽ 3(ሀ) መሠረት ከዚህ የሚከተለው ታውጇል፡፡

ክፍል አንድ

ጠቅላላ ድንጋጌዎች

1. **አጭር ርዕስ**

   ይህ አዋጅ "የሲዳማ ብሔራዊ ክልላዊ መንግሥት የፋይናንስ አስተዳደር አዋጅ ቁጥር ፴፰/፳፻፲፮" ተብሎ ሊጠቀስ ይችላል፡፡

2. **ትርጓሜ**

   የቃሉ አግባብ ሌላ ትርጉም የሚያሰጠው ካልሆነ በስተቀር በዚህ አዋጅ ውስጥ፡-

   1. "**ክልል**" ማለት የሲዳማ ብሔራዊ ክልል ነው፡፡
   2. "**ምክር ቤት**" ማለት የሲዳማ ብሔራዊ ክልል ምክር ቤት ነው፡፡
   3. "**መስተዳድር ምክር ቤት**" ማለት የክልሉ መንግሥት ከፍተኛ የአስፈጻሚ አካል ምክር ቤት ነው፡፡

guided by a legal framework; compatible with the national system, reduces resource wastage, prioritizes public benefit, result-oriented, predictable, ensures transparency and accountability;

NOW THEREFORE, in accordance with Article 48 (3a) of the Constitution of the Sidama National Regional State, it is hereby proclaimed as follows:

SECTION ONE

GENERAL PROVISIONS

1. **Short Tittle**

   This Proclamation may be cited as "Sidama National Regional Government Financial Administration Proclamation No 38/2024."

2. **Definition**

   In this Proclamation, unless the context requires otherwise:

   1. "**Region**" means Sidama National Regional State.
   2. "**Council**" means the council of Sidama National Regional State.
   3. "**Administrative Council**" means Sidama National Regional State Administrative Council;

4. **"Qoqqowu Mootimma"** yaa Sidaamu Dagoomu Qoqqowi Mootimmaati.
5. "**Biiro**" yaa Qoqqowu Faynaansete Biirooti.
6. "**Biirote Sooreessa**" yaa Qoqqowu Faynaansete Biiro sooreessaati.
7. "**Mootimmate Loosi Mine**" yaa ayee wo'munni woy gamunni qoqqowu mootimma baajeettenni galanno loosu mineeti,
8. "**Danunni Uynoonni Kaa'lo**" yaa Qoqqowu Mootimma woxu gobbaanni uduunnichunni woy owaantete daninni lamunni woy batinyu bisi sumiimmenni woy wole buichonni adhitanno ayee kaa'looti.
9. "**Wonsa**" yaa xaphi yitino fande aaninni baata dandiisiisanno Qoqqowu Amaale Mininni uynanni ayee biilloonyeeti.
10. "**Baajeettete Irko**" yaa Federaalete Mootimma Qoqqowu Mootimmara, Qoqqowu Mootimma aantetenni hundaseenni noo gashshooti deerrira uytanno diru baajeette irkooti.

4. **"ክልል መንግሥት"** ማለት የሲዳማ ብሔራዊ ክልላዊ መንግሥት ነው።
5. **"ቢሮ"** ማለት የክልሉ ፋይናንስ ቢሮ ነው።
6. **"የቢሮ ኃላፊ"** ማለት የክልሉ ፋይናንስ ቢሮ ኃላፊ ነው።
7. **"የመንግሥት መስሪያ ቤት"** ማለት ማንኛውም በሙሉ ወይም በከፊል በክልሉ መንግስት በጀት የሚተዳደር መስሪያ ቤት ነው።
8. **"በዓይነት የተሰጠ እርዳታ"** ማለት የክልሉ መንግሥት ከገንዘብ ሌላ በእቃ ወይም በአገልግሎት መልክ በሁለት ወይም በባለ ብዙ ወገን ስምምነት ወይም ከሌሎች ምንጮች የሚቀበለው ማንኛውም እርዳታ ነው።
9. "**ማጽደቅ**" ማለት ከተጠቃለለው ፈንድ ላይ ለመክፈል የሚያስችል በክልሉ ምክር ቤት የሚሰጥ ማናቸውም ሥልጣን ነው።
10. **"የበጀት ድጋፍ"** ማለት የፌደራል መንግሥት ለክልል መንግሥት፣ የክልሉ መንግሥት በተዋረድ በሥሩ ላሉ አስተዳደር እርከኖች የሚሰጠው ዓመታዊ የበጀት ድጋፍ ነው።

4. **"Regional Government''** means Government of National Regional State of Sidama.
5. **"Bureau''** means Bureau of Finance.
6. **"Head of Bureau''** means the head of Bureau of Finance.
7. "**Public Body''** means any office of the Government which is partly or wholly financed by regional government allocated Budget.
8. **"Aid in Kind**" means any assistance received by the Regional Government 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.
9. "**Approval"** means any authorization of Regional state council to pay money from the consolidated fund;
10. "**Budget Subsidy**" means the annual budgetary amount provided by the federal government to the regional government; and the regional government to administrative levels.

11. "**Kaappitaalete Fulo**" yaa uurrinshu miinja kalaqate woy woyyeessate fulo assinanni shallago ikkitanna, mereerimanna seeeda yanna mannu wolqa qajeelshira, xiinxallotenna amaalete owaantera assinanni fulono amaddanno.

12. "**Gadacho**" yaa sheemaatunni, sumiimmetenni woy seerunni xawinsoonni ikkito wo'ma ikkituro kalaqantanno yawooti

13. **"Chirootu Yanna**" yaa sai baajeettete diro loosantino kaappitaalete pirojekite ledo xaadinohunni shiqqino baatooshshu xa'mo sai diri kaappitaale baajeette aaninni baantanniha Maaja 1 barrinni hanafe noo sajjoo barrubbaati.

14. "**Xaphi Yitino Fande**" yaa konni lallawi garinni ayee qoqqowu mootimmate loosi minna su'minni Qoqqowu Faynaansete Biironni fanantino baankete kiiro giddo woy mootimmate loosi minna kaaziinira eo assinoonni qoqqowu mootimma woxe hattono danunni affi'noonni kaa'looti.

11. **"የካፒታል ወጪ"** ማለት ቋሚ ሀብት ለማፍራት ወይም ለማሻሻል ወጪ የሚደረግ ሂሳብ ሲሆን፣ ለመካከለኛና ለረዥም ጊዜ የሰው ሀይል ሥልጠና፣ ለምርምር እና ለምክር አገልግሎት የሚደረገውን ወጪ ይጨምራል፡፡

12. **"ግዴታ"** ማለት በውል፣ በስምምነት ወይም በህግ የተመለከቱት ሁኔታዎች ሲሟሉ የሚፈጠር ኃላፊነት ነው፡፡

13. **"የችሮታ ጊዜ"** ማለት ባለፈው የበጀት ዓመት ከተከናወነ የካፒታል ፕሮጀክት ጋር በተያያዘ የቀረበው የክፍያ ጥያቄ ካለፈው ዓመት የካፒታል በጀት ላይ የሚከፈልበት ከሐምሌ 1 ቀን ጀምሮ ያለው የሰላሳ ቀናት ጊዜ ነው፡፡

14. **"የተጠቃለለ ፈንድ"** ማለት በዚህ አዋጅ መሠረት በማናቸውም በክልሉ መንግሥት መስሪያ ቤት ስም በክልሉ ፋይናንስ ቢሮ በተከፈተው የባንክ ሂሳብ ውስጥ ወይም በመንግሥት መስሪያ ቤቶች ካዝና ገቢ የተደረገ የክልሉ መንግሥት ገንዘብ እንዲሁም በዓይነት የተገኘ እርዳታ ነው፡፡

11. "**Capital Expenditure**" means an account of expenditure for the acquisition or improvements to fixed assets, and includes expenditure on medium and long term manpower training, consultancy services and research;

12. "**Commitment**'' means an obligation that becomes a liability if and when the terms of existing contracts, agreements or laws are met;

13. **"Grace Period"** means the period of thirty (30) days commencing from Hamle of the Ethiopian calendar during which invoices received for activities of Capital project carried out in the previous fiscal year shall be paid from the previous fiscal year's capital budget appropriation.

14. "**Consolidated Fund**" means public moneys that are on deposit at the credit of any public body where the bank account has been opened by the regional bureau of finance on behalf of regional state and it includes aid in kind;

15. "**Woxu Tareeshsha Assa**" yaa xaphi yitino fande giddo ofollinoha mootimmate woxe fajjinoonnisi mootimmate loosi minira woy fajjinoonnisi mootimma loosi mini su'minni wole horameeyye bissarra saysate.

16. "**Baatooshshe"** yaa xaphi yitino fandenni sayinsoonni woxi aaninni dhaaddotenni fajjinoonnisi mootimmate loosi mine woy fajjinoonnisi mootimmate loosi mini su'minni wole horonsidhanno bissara shiqqino taje garinni woxe aate.

17. "**Fulo**" yaa mootimmate loosi minna e'ino sheemaatinni woy noonsa baatooshshu gadacho garinni fajjinoonninsa baajeette aaninni woxe adhate qoosso noosi manchira woy uurrinshara fulo assine baatate.

18. "**Baajeettete Diro**" yaa Maaja 1 kayse Ella 30 barri geeshsha noo yannaati.

19. "**Woloota Gamba Assinanni Baatooshshe**" yaa giwirunna qorichu gobbaanni qoqqowu mootimmara baatama hasissanno woxeeti.

20. "**Mootimmate Woxe**" yaa faynaansete biiro woy ayee mootimmate

15. **"የገንዘብ ዝውውር መፈፀም"** ማለት በተጠቃለለው ፈንድ ውስጥ የተቀመጠውን የመንግሥት ገንዘብ ለተፈቀደለት የመንግሥት መስሪያ ቤት ወይም በተፈቀደለት የመንግሥት መስሪያ ቤት ስም ለሌላ ተጠቃሚ አካል ማስተላለፍ ነው፡፡

16. **"ክፍያ"** ማለት ከተጠቃለለው ፈንድ ከተላለፈው ገንዘብ ላይ በቀጥታ ለተፈቀደለት የመንግሥት መስሪያ ቤት ወይም በተፈቀደለት የመንግሥት መስሪያ ቤት ስም ለሌላ ተጠቃሚ አካል በቀረበው ማስረጃ መሰረት ገንዘብ መስጠት ነው፡፡

17. **"ወጪ"** ማለት የመንግሥት መስሪያ ቤቶች በገቡት ውል ወይም ባለባቸው የክፍያ ግዴታ መሰረት ከተፈቀደላቸው በጀት ላይ ገንዘቡን የመቀበል መብት ላለው ሰው ወይም ድርጅት ወጪ አድርጎ መክፈል ነው፡፡

18. **"የበጀት ዓመት"** ማለት ከሐምሌ 1 እስከ ሰኔ 30 ቀን ያለውን ጊዜ ነው፡፡

19. **"ሌሎች ተሰብሳቢ ሂሳቦች"** ማለት ከግብር እና ከመቀጫ በስተቀር ለክልሉ መንግሥት ሊከፈል የሚገባ ማናቸውም ገንዘብ ነው፡፡

20. **"የመንግሥት ገንዘብ"** ማለት ፋይናንስ ቢሮ ወይም በማናቸውም የክልሉ

15. "**Undertaking Currency Shifting**" means transferring the money deposited in revolving fund of the government to the allowed public bodies or in its name to other beneficiaries;

16. "**Disbursement"** means the release of any public money from the consolidated fund to the public body or any other beneficiaries to which the budget is approved.

17. **"Expenditure**" means payment made to a person or an 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;

18. "**Fiscal Year"** means the period beginning Hamile 1st and ending Sene 30th of the Ethiopian calendar;

19. **"Other Receivables**" means any amount owing to the Regional Government other than a tax or penalty on tax;

20. **"Public Money**" means all moneys belonging to the regional Government received

biironni/biilloonyu loosu minna woy aye qoqqowu mootimma su'minni woxe adhate woy gamba assate biilloonye uynoonnisi manchi woy bisi haa'rino woy gamba assino qoqqowu mootimma woxe ikkanna aane noore amadanno:

a) Qoqqowu mootimmata babbaxxitino Shallagubbanna kuriuunni afantanno eo,
b) Qoqqowu mootimma eo,
c) Qoqqowu mootimma woy ayeehuno mootimmate loosi mini lamu-ragi bissa woy bacu-ragi bissa sumiimme woy wole bu'anni liqootenni woy irkotenni afi'nanni woxe,
d) Danunni afi'nanni kaa'lo,
e) Federaalete mootimmanni sonkannita baajeettete irko,
f) Maazzagaaju minnanni afi'nanni eo.

21. "**Shallagote Sanade**" yaa mootimmate woxu tareessonna woxu ledo xaaddinokki shallagote millimillo maareekkora horote aana hossanno eo gamba assinanninna fulo heewinsanni darrasanya hattono woloota labbanno sanaddaati.

22. "**Mootimmate Jajja"** yaa mootimmate woxenna baatto agurranna qoqqowu mootimma jiro ikkinoha ayee jajjaati.

መንግሥት ቢሮ/ባለስልጣን መ/ቤት ወይም ማናቸውም በክልሉ መንግሥት ስም ገንዘብ ለመቀበል ወይም ለመሰብሰብ ስልጣን የተሰጠው ሰው ወይም አካል የተቀበለው ወይም የሰበሰበው ማናቸውም የክልሉ መንግሥት ገንዘብ ሲሆን የሚከተሉትን ይጨምራል፡-

ሀ) የክልሉ መንግሥት ልዩ ልዩ ሂሳቦች እና ከእነዚሁ የሚገኝ ገቢ፣

ለ) የክልሉ መንግሥት ገቢዎች፣

ሐ) የክልሉ መንግሥት ወይም ማናቸውም የመንግሥት መስሪያ ቤት በባለ ሁለት ወገን ወይም በባለ ብዙ ወገን ስምምነት ወይም ከሌሎች ምንጮች በብድር ወይም በእርዳታ የሚገኘው ገንዘብ፣

መ) በዓይነት የሚገኝ እርዳታ፤

ሠ) ከፌደራል መንግስት የሚላክ የበጀት ድጋፍ፣

ረ) ከማዘጋጃ ቤቶች የሚገኝ ገቢ፡፡

21. **"የሂሳብ ሰነዶች"** ማለት ለመንግሥት ገንዘብ ዝውውር እና ገንዘብ ነክ ላልሆኑ የሂሳብ እንቅስቃሴዎች መመዝገቢያ በጥቅም ላይ የሚውል የገቢ መሰብሰቢያ እና የወጪ ማስመስከሪያ ደረሰኝ እንዲሁም ሌሎች ተዛማጅ ሰነዶች ናቸዉ፡፡

22. **"የመንግሥት ንብረት"** ማለት ከመንግሥት ገንዘብና መሬት በስተቀር የክልሉ መንግሥት ሀብት የሆነ ማናቸውም ንብረት ነው፡፡

or collected (or received) by the Bureau of Finance 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 and includes;

a) Special funds of the regional government and the income and revenue from them.
b) Revenues of the regional Government.
c) Money received by the Regional Government or any public body as loans or as assistance under bilateral or multilateral agreements or from other sources;
d) Aid in kind,
e) Budget subsidy from federal Government.
f) Revenue from municipality.

21. "**Accounting Documents**" Means receipts and other related documents used to record government money transfer, securities and non-financial accounting activities.

22. "**Public Property**" means all property, except public money and land belonging to the regional Government;

23. "**Maaro**" yaa giwire, giwiru aana tunganni qallo, qoricha woy woloota gamba assinanni shallago maaro assa woy agurate,

24. **"Asale Rigida**" yaa qoqqowu mootimma gamba assinanni shallagubba, gadachuwa woy wole hasiissannoe yitanno xa'mubba shallagote maareekkonni rigidate.

25. "**Woowete Sanade**" yaa faynaansete gondooro woy faynaansete gadacho gumulate uynanni woy amandanni sanadeeti,

26. **"Xirriitete Fande/Sinking Fund**/" yaa seeda yannanni qollara haa'noonni liqoo baatate, uurrinshate jajja riqiwate Jeefisiisaanote Amaale Mini fushshanno wodhonni gumullanni wole ayee hexxora hosanno gede addinni ofollanno gede assinanni woxeeti.

27. "**Baxxitino Hexxo**" yaa seerunni uynoonni biilloonyi garinni bande amandanni mootimmate woxinni gumulamanno qoqqowu mootimma assooteeti.

28. "**Baajeettete Tareesso**" yaa mootimmate loosu mininni wole mootimmate loosu minira, loosu ha'rinshonni wole loosu ha'rinshora, mitte pirogiraamenni wole pirogiraamera, mitte pirojekitenni wole

23. **"ምህረት"** ማለት ግብርን፣ ግብር ላይ የሚጣል ወለድን፣ መቀጫን ወይም ሌሎች ተሰብሳቢ ሂሳቦችን መማር ወይም ነፃ ማድረግ ነው፡፡

24. **"እዳ መሰረዝ"** ማለት የክልሉ መንግሥት ተሰብሳቢ ሂሳቦችን፣ ግዴታዎችን ወይም ሌላ የይገባኛል ጥያቄዎችን ከሂሳብ መዝገብ መሰረዝ ነው፡፡

25. **"የዋስትና ሰነድ"** ማለት የፋይናንስ ቃል ኪዳን ወይም የፋይናንስ ግዴታን ለመፈፀም የሚሰጥ ወይም የሚያዝ ሠነድ ነው፡፡

26. **"የጥሪት ፈንድ /ሲንኪንግ ፈንድ/"** ማለት በረጅም ጊዜ እንዲመለስ የተወሰደን ብድር ለመክፈል፣ ቋሚ ንብረቶችን ለመተካት የክልሉ መስተዳድር ም/ቤት በሚያወጣው ደንብ ለሚወሰነው ሌላ ማናቸውም ዓላማ ተለይቶ እንዲቀመጥ የሚደረግ ገንዘብ ነው፡፡

27. **"የተለየ ዓላማ"** ማለት በህግ በተሰጠ ሥልጣን መሰረት ተለይቶ በሚያዝ የመንግሥት ገንዘብ የሚከናወን የክልሉ መንግሥት ተግባር ነው፡፡

28. **"የበጀት ዝውውር"** ማለት ከመንግሥት መ/ቤት ወደ ሌላ የመንግሥት መስሪያ ቤት፣ ከሥራ ክፍል ወደ ሌላ የሥራ ክፍል፣ ከአንድ ፕሮግራም ወደ ሌላ ፕሮግራም፣ ከአንድ ፕሮጀክት ወደ ሌላ ፕሮጀክት እና

23. "**Remission**" means the discharge or release from taxes, penalties or other receivables due to the Regional Governement;

24. "**Write-off**" means the cancellation from the books of accounts, of receivables or obligations due to the Regional Government

25. "**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;

26. "**Sinking Fund**" means a fund set aside to repay a long-term debt, replace fixed assets or for any other public purpose determined by regulation to be issued by the Administrative Council of the Region;

27. "**Special Purpose**" means the activity of the Government which is carried out with the government funds separately pursuant to the authority given by the law.

28. "**Budget Transfer**" means an authorized budget transfer from one public body to another public body, from department to another department, from one program to another program, from one project to

pirojekiteraanna mitte shallagote boosonni wole shallaggote boosora assinara fajjinoonni baajeettete tareessooti.

29. "**Xaphisama Baajeette**" yaa loosu minna woy gashshootu deerrinni fulote mereershi, baajeetete daninna fulote shallagonni bandikkinni/ bebbeenkikkinni uynanni baajeetteeti.

30. "**Ledote Baajete**" yaa baajeetete dirinni mootimmate loossa jeefisiisate kaajjitinoti eote baajeette ikkado ikkitukki gatturo woy sai baajeete dirinni mixote aleenni eo gamba assiniro woy baajeettete dirira fulote baajeette kaajjitinnokki mootimmate loosi xaadinohura woy kaajjitinoti fulote baajeette ikkado ikka hoogate korkaatinni kaajjitanno ledote baajeetteeti.

31. "**Guma Kaima Assidhino Baajeettete Beehache"** yaa giwaatete aana ikkikkinni gumu aana kaima assidhino baajeettete qeechaati.

32. **"Jeefishshu Sheemaati Sumuumme Sanade Malaatisa**" yaa deerru deerrunkunni afantanno gashshootu taqqubbanna sekiterete loosu minna adhitanno xaphoomu baajeette uytanno latishshu gumi maa ikkinoro umo assine deerru deerrunkunni noo faynaansete loosu minna ledo sumuummete sheemaati sanade aana assinanni malaatisaati.

ከአንድ የሂሳብ መደብ ወደ ሌላ የሂሳብ መደብ የሚደረግ የተፈቀደ የበጀት ዝውውር ነው፡፡

29. **"ጥቅል በጀት**" ማለት ለመ/ቤቶች ወይም ለአስተዳደር እርከኖች በወጪ ማዕከል፣ በበጀት አይነትና በወጪ ሂሳብ ሳይለይ/ ሳይደለደል የሚሰጥ በጀት ነው፡፡

30. **"ተጨማሪ በጀት"** ማለት በበጀት ዓመቱ ለመንግሥት ሥራዎች ማስፈፀሚያ የፀደቀው የገቢ በጀት በቂ ሳይሆን ሲቀር ወይም ባለፈው የበጀት ዓመት ከዕቅድ በላይ ገቢ ሲሰበሰብ ወይም በበጀት ዓመቱ የወጪ በጀት ያልፀደቀለት የመንግሥት ሥራ በማጋጠሙ ወይም የፀደቀው የወጪ በጀት በቂ ባለመሆኑ ምክንያት የሚፀድቅ ተጨማሪ በጀት ነው፡፡

31. **"ውጤት ላይ የተመሰረተ የበጀት አደላደል**" ማለት በግብዓት ላይ ሳይሆን በውጤት ላይ የተመሰረተ የበጀት ድርሻ ነው፡፡

32. **"የአፈፃፀም ውል ስምምነት ሰነድ መፈራረም**" ማለት በየደረጃው የሚገኙ የአስተዳደር እርከኖችና ሴክተር መ/ቤቶች በሚወሰዱት ጥቅል በጀት የሚያስገኙት የልማት ውጤት ምን እንደሆነ በቅድሚያ በየደረጃው ካሉ ከፋይናንስ መ/ቤቶች ጋር በመግባቢያ ውል ስምምነት ሰነድ ላይ የሚፈፀመው መፈራረም ነው::

another project and from one account to another account.

29. **"Bulk Budget**" means the budget to be given to public bodies or Administrative levels without being identified or allocated in expenditure budget centre, type and account.

30. "**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 any activity is not sufficient.

31. "**Out come Based Budget Allocation"** means the budget share which is based on outcome rather than input.

32. "**Signing of the Implementation Contract Agreement Document**" means the undertaking of prior signing on negotiation contract agreement document with finance and economic development offices in each level of regarding the development outcomes that administrative levels and secto offices achieve from the bulk budget they receive.

33. "B**aajeetete Aleenni Assinoonni Fulo"** yaa kaajjitinonna fajjinoonni baajeette woy baajeettete tareessonni taashshinoonni woxu bikki aleenni fulo assate.

34. "**Xaphi Yitino Shallago**" yaa mootimmate woxe eonna fulo assinanni mootimmate shallagooti.

35. "**Mootimmate Asale**" yaa qoqqowu mootimma gobbate giddonni dhaaddotenni liqii'ratenni woy woowete sanaddanni adhitino liqoo woy woowe e'ino gadachooti.

36. "**Dhaaddotenni Liqii'ra**" yaa woowete sanadda widoonni ikkikkinni liqiissaanote ledo assinanni liqoote sumiimmenni woxe liqootenni adhate.

37. "**Maakiro Ikoonometenna Fiskalete Hanqafo**" yaa qoqqowu xaphoomu ikoonomenna faynaanse xawishsha ikkanna Qoqqowu xaphoomu latishshu eonna fulo baajeete, mixonna owaantete bikka leddanote.

38. "**Giddo Odiite**" yaa mootimmate loosi minnara ledote hornya kalaqqannonna mootimmate loosi minnata loosu millimmo woyyeessate dandiisiissanno ikkito suudinsannita co'ichanna hi'ra

33. **"ከበጀት በላይ የተደረገ ወጪ"** ማለት ከፀደቀው እና ከተፈቀደው በጀት ወይም በበጀት ዝውውር ከተስተካከለው የገንዘብ መጠን በላይ ወጪ ማድረግ ነው፡፡

34. **"የተጠቃለለ ሂሳብ"** ማለት የመንግሥት ገንዘብ ገቢና ወጪ የሚደረግበት የመንግሥት ሂሳብ ነው፡፡

35. **"የመንግሥት ዕዳ"** ማለት የክልሉ መንግሥት ከሀገር ውስጥ በቀጥታ በመበደር ወይም በዋስትና ሰነዶች አማካኝነት የወሰደው ብድር ወይም ዋስትና የገባበት ግዴታ ነው፡፡

36. **"በቀጥታ መበደር"** ማለት በዋስትና ሰነዶች አማካኝነት ሳይሆን ከአበዳሪው ጋር በሚደረግ የብድር ስምምነት ገንዘብ በብድር መውሰድ ነው፡፡

37. **"የማክሮ ኢኮኖሚ ፊስካል ማዕቀፍ"** ማለት የክልሉ አጠቃላይ ኢኮኖሚና ፋይናንስ ይዞታ አመልካች ሲሆን የክልሉ አጠቃላይ ምርት ገቢና ወጪ በጀት፣ ዕቅድና አገልግሎት ዋጋ ይዞታዎችን ይጨምራል፡፡

38. **"የውስጥ ኦዲት"** ማለት ለመንግሥት መስሪያ ቤት ተጨማሪ እሴት በሚፈጥር እና የመንግሥት መስሪያ ቤቱን የሥራ እንቅስቃሴ ማሻሻል በሚያስችል አኳኋን የሚቀረፅ ነፃ

33. "**Excess Expenditure"** means expenditure in excess of the approved or appropriated or the budget allocated through budget transfer.

34. "**Comprehensive Account"** means the government account in which government money is received and spent.

35. "**Government Debt**" means the obligations that the regional government has foretasted as a guarantor the loan if borrowed from with in the country or the loan it took through treasury documents.

36. **"Direct Advance**" means borrowing by entering into a loan agreement with the lender and not by issuing securities;

37. "**Macro Economy and Fiscal Frame Work**" means the region's total economy and finance possession indicator that includes the region's total product, income and expenditure budget and goods and services price state.

38. "**Internal Audit**" is an independent and objective assurance and consulting activity designed to add value and improve an organizations

e'nannikki buuxishshanna amaalete owaante aate looso ikkitanna reqeccimma leeltanno millimmo hasiisanno garinni massagate, qorqoratenna gashshate diriirsinoonni giddoydi qorqorshi amuraate gumaamo assitanno hayyonninna disippiliinenni massagamanni loosu mini hexxo darga gansiisate kaa'litannote.

39. "**Inspekishiine**" yaa wo'manta loosu ha'rinsho kikkissannota ikkite mootimmate loosi mini loosu massagonna loosaasinete loosu aana hosannoha ikke reqeccimma qoroqrate hattono taalasho ikkino buuxishsha aate dandiisiissanno garinni suudinsanninna loosu minna sokko darga gansiisate dandiisiissanno amuraateeti.

40. "**Faynaansete Gashshooti Loosu Kifilla**" yaa baajeettete, baatooshshu, shallagote, hirote, jajju gashshootinna odiitete loossa jeefissanno loosu kifillaati.

41. "**Manna"** yaa kalaqamunni woy seerunni mannimmate qoosso uynoonnisi bisooti.

42. Konni lallawi giddo mitte koo-teemmanni xawinsoonniri wole koo-teemmano amadannoho.

እና ገለልተኛ የሆነ ማረጋገጫ እና የምክር አገልግሎት የመስጠት ተግባር ሲሆን ተጋላጭነት የሚታይባቸውን እንቅስቃሴዎች በሚገባ ለመምራት፣ ለመቆጣጠር እና ለማስተዳደር የተዘረጋውን የውስጥ ቁጥጥር ስርዓት ውጤታማ በሚያደርግ ስልት እና ዲስፕሊን እየተመራ መስሪያ ቤቱ ዓላማውን ከግብ እንዲደርስ የሚያግዝ ነው፡፡

39. "**ኢንስፔክሽን**" ማለት ሁሉንም የስራ ሂደት የሚዳስስ ሲሆን በመንግሥት መስሪያ ቤት የስራ አመራር እና ሰራተኞች ተፈፃሚ የሚሆን ተጋላጭነትን ለመቆጣጠር እንዲሁም ሚዛናዊ የሆነ ማረጋገጫ ለመስጠት በሚያስችል አኳኃን የሚቀረጽ እና የመስሪያ ቤቱን ተልዕኮ ከግብ ለማድረስ የሚያስችል ስርዓት ነው፡፡

40. **"የፋይናንስ አስተዳደር ሥራ ክፍሎች"** ማለት የበጀት፣ የክፍያ፣ የሂሳብ፣ የግዥ፣ የንብረት አስተዳደር እና የኦዲት ተግባራትን የሚያከናውኑ የሥራ ክፍሎች ናቸው፡፡

41. "**ሰው**" ማለት የተፈጥሮ ወይም በሕግ የሰውነት መብት የተሰጠው አካል ነው፡

42. በዚህ አዋጅ ውስጥ በአንድ ፆታ የተገለጸው ሌላኛዉንም ፆታ ያካትታል፡፡

portions which helps an organization accomplish its objective by bringing in a systematic and disciplined approach to evaluate effectiveness of risk management control and governance process;

39. "**Inspection**" means all encompassing work process that is to be implemented by public body management and workers and the one desired in a manner to control exposure and to give balanced approval and a system enabling to achieve the goal of the public body's mission.

40. "**Financial Management Departments**" means departments that perform budget, disbursement, accounting, procurement, property management and audit functions.

41. "**Person**" means a natural or juridical person**.**

42. The provisions of this proclamation set out in one gender shall also apply to another gender.

3. Jeefishshu Mami-geeshsha

1. Kuni lallawi loosu aana hosannohu qoqqowu giddo afantanno loosu minna baalantera ikkanno.
2. Jeefisiisaanote Amaale Mini lallawu jeefamanno mootimmate bissa tittirsha yanna yannatenni fushshanno.

GAFA LAME

BIILLOONYENNA LOOSU QEECHA

4. Biirote Sooreessi Biilloonyenna Loosu Qeecha

1. Qoqqowu mootimmanna gashshootu taqqa mereero assinanniha faynaansete xaadooshshe massaganno, qineessanno, namoonte loosu aana hosansa buuxanno.
2. Qoqqowu mootimma Faynaansete gashshooti amuraati garunni loosu aana hosasi buuxanno, ha'runsanno, hasiisannoha ikke leelliro mootimmate loosu minna shallagote millimmo odiite assinanni gede assanno.
3. Mootimmate jiro garunni loosu aana hosiisate dandiisiissanno baajeettete gashshooti amuraati loosu aana hosanno gede assanno.
4. Qoqqowu mootimma diru baajeette Qoqqowu Amaale

3. የተፈፃሚነት ወሰን

1. ይህ አዋጅ ተፈፃሚ የሚሆነው በክልሉ በሚገኙ የመንግስት መስሪያ ቤቶች ሁሉ ላይ ይሆናል፡፡
2. መስተዳድር ምክር ቤት አዋጁ ተፈጻሚ የሚሆንባቸውን መሥሪያ ቤቶች ዝርዝር በየጊዜው ያወጣል፡፡

ክፍል ሁለት

ሥልጣንና ተግባር

4. የቢሮ ኃላፊ ሥልጣንና ተግባር

1. በክልል መንግስትና በአስተዳደር እርከኖች መካከል የሚደረገውን የፋይናንስ ግንኙነት ይመራል፣ ያስተባብራል፣ ተጣጥመው ሥራ ላይ መዋላቸውን ያረጋግጣል፡፡
2. የክልሉ መንግሥት ፋይናንስ አስተዳደር ስርዓት በአግባቡ ሥራ ላይ መዋሉን ያረጋግጣል፣ ይከታተላል፣ አስፈላጊ ሆኖ ሲያገኘው የመንግሥት መስሪያ ቤቶችን የሂሳብ እንቅስቃሴ ኦዲት እንዲደረግ ያደርጋል፡፡
3. የመንግሥትን ሀብት በትክክል በሥራ ላይ ለማዋል የሚያስችል የበጀት አስተዳደር ስርዓት ሥራ ላይ እንዲውል ያደርጋል፡፡
4. የክልሉ መንግሥት ዓመታዊ

3. Scope of Application

1. This proclamation shall be applicable to all public bodies in the region.
2. Administrative Council of the Region shall periodically issue a list of public bodies to which the proclamation is applicable.

SECTION TWO

Powers and Functions

4. Power and Function of Head of Bureau

1. Shall lead, direct, coordinate and ensure the harmonization of the financial relations between the regional government and the administrative levels.
2. Shall supervise, inspect and monitor the finance of the regional government; and conduct audit of public bodies, if it deems necessary.
3. Ensure that the budget adiminstration system has been implace for proper utilization of public resources.
4. Prepare regional government annual budget as well as the

mininni kaajjite shiqqanno qeechi garinni gashshootu taqqubbara uynanni baajeettete irko qixxeessanno, fajjinoonni baajeette garinni woxu tareessonna baatooshshe jeefisanno.

5. Mootimmate loosi minna giddo loosamannoha giddo odiite looso aliidimmatenni massaganno, giddo odiite assootira jeefishshu hee’rannonsa gara ikkinoha loosu deerranna amanyootu biddissubba hattono giddo qorqorshi amuraati deerrubba fushshanno, giddo odiite dhuka kaajjishanno.
6. Giddo odiite rippoorte qorqorshinni afi’noonni guma leellishshanno diru ripoorte Jefisiisaanote Amaale Minira shiqishanno, amaalete mininni uynanni gumulo jeefishsha ha’ruunsanno.
7. Hasiishshu garinni mootimmate loosu minnara addinni woy gamaho gutunni giddo odiite looso kaa’lannoha hi’ra e’nannikki odiitete komite uurrisanno.
8. Baajeettete jeefishsha ha’runsanno, keenanno, lewu aganinni mootimmate baajeette jeefishshi rippoorte qixxeessanni Jeefisiisaanote Amaale Minira shiqishanno.

በጀት በክልሉ ምክር ቤት ፀድቆ በሚቀርብለት ድርሻ መሠረት ለአስተዳደር እርከኖች የሚሰጠውን የበጀት ድጋፍ ያዘጋጃል፣ በተፈቀደው በጀት መሠረት የገንዘብ ዝውውር እና ክፍያ ይፈጽማል፡፡

5. በመንግሥት መሥሪያ ቤቶች ውስጥ የሚከናወነውን የውስጥ ኦዲት ሥራ በበላይነት ይመራል፣ ለውስጥ ኦዲት አሰራር ተፈፃሚነት የሚኖራቸው ተገቢ የሆኑ የሥራ ደረጃና የስነ-ምግባር መመሪያዎችን እንዲሁም የውስጥ ቁጥጥር ሥርዓት ደረጃዎችን ያወጣል፣ የውስጥ ኦዲቶችን አቅም ይገነባል፡፡
6. የውስጥ ኦዲትን ሪፖርት የምርመራ ግኝት የሚያሳይ ዓመታዊ ሪፖርት ለመስተዳድር ምክር ቤት ያቀርባል፣ በምክር ቤቱ የሚሰጠውን ውሳኔ አፈፃፀም ይከታተላል፡፡
7. እንደ አስፈላጊነቱ ለየመንግሥት መስሪያ ቤቱ በተናጠል ወይም ለተወሰኑ የመንግሥት መስሪያ ቤቶች በጋራ የውስጥ ኦዲትን ተግባር የሚያግዝ ገለልተኛ የኦዲት ኮሚቴ ያቋቁማል፡፡
8. የበጀት አፈፃፀምን ይከታተላል፣ ይገመግማል በየስድስት ወሩ ስለ መንግሥት በጀት አፈፃፀም ሪፖርት እያዘጋጀ ለመስተዳድር ምክር ቤት ያቀርባል፡፡

budget subsidy to be granted to local government formal approved by regional state council make disbursement based on the budget appropriated;

5. Shall oversee the internal audit functions of public bodies and develop appropriate standards of work and conduct for application through out all public bodies internal audit functions; develop internal control standards, assist in building the capacities of the internal audit;
6. Shall Submits an annual report showing the investigation findings of the internal audit report to the Administrative Council and monitors the implementation of the decision made by the Council.
7. Shall establish an independent audit committee for each public body individually or jointly for certain public bodies to assist in the internal audit function if it deems necessary.
8. Shall monitor and evaluate the execution of budget and submit biannual report to the Administrative Council on the performance of budget.

9. Mootimmate baajeette gashshootenna jeefishsha lainohunni daga huwanyo afidhanno gede assanno.
10. Mootimmate woxi/kaashe gashshooti gumaamo ikkanno gede dandiisiisanno amuraate diriirsanno.
11. Mootimmate shallago amadanno, shallagote sanaddanna maareekko attamsiisanno, tuqisanno, ha'ruunsanno, qoqqowu mootimmate faynaanse loossa jeefishshanna woxu amado leellishannoha xaphooma xawishsha diru dirunkunninna hasiisi yanna baalate qoqqowu amaale minira shiqishanno.
12. Mootimmate faynaansete gashshooti ragaanni mootimmate loosi minna dhuka kaajjishate assootubba loosu aana hosiisanno.
13. Mootimmannitanna mootimmannita ikkitinokki uurrinshubba widoonni afantanno kaa'lonna liqoo qoqqowu mootimma su'minni malaatisanno, Qoqqowu latishshu mixo ledo namoonte loosu aana hosanno gede injeessanno, qineessanno, ha'ruunsanno.
14. Qoqqowu mootimma aksiyoone, sa'annotanna

9. ስለ መንግሥት በጀት አስተዳደርና አፈፃፀም ህብረተሰቡ ግንዛቤ እንዲያገኝ ያደርጋል፡፡
10. የመንግሥት ጥሬ ገንዘብ አስተዳደር ውጤታማ እንዲሆን ማድረግ የሚያስችል ስርዓት ይዘረጋል፡፡
11. የመንግሥትን ሂሳብ ይይዛል፣ የሂሳብ ሰነዶችና መዛግብት ያሳትማል፣ ያሰራጫል፣ ይቆጣጠራል፤ የክልል መንግሥትን የፋይናንስ ክንውንና የገንዘብ ይዞታ የሚያሳይ ጠቅላላ መግለጫ በየዓመቱና በአስፈለጊ ጊዜ ሁሉ ለክልል ምክር ቤት ያቀርባል፡፡
12. በመንግሥት ፋይናንስ አስተዳደር ረገድ የመንግሥት መስሪያ ቤቶችን አቅም የመገንባት ተግባር ያከናውናል፡፡
13. ከመንግሥታዊና መንግሥታዊ ካልሆኑ ድርጅቶች የሚገኝ እርዳታና ብድር በክልሉ መንግሥት ስም ይፈርማል፣ ከክልሉ የልማት ዕቅድ ጋር ተጣጥሞ በስራ ላይ እንዲውል ያመቻቻል፣ ያቀናጃል፣ ይከታተላል፡፡
14. የክልሉ መንግሥት አክሲዮኖች፣ የሚተላለፉና የማይተላለፉ

9. Shall make the public aware of the government's budget administration and performance.
10. Shall establish a system which renders cash management effective and economical.
11. Shall maintain governments' accounts, publish, distribute and control accounting documents and records; a general statement showing the Regional Government's financial performance and financial holdings submit to the state council every year and whenever necessary.
12. Shall perform the task of building the capacity of public bodies in terms of public finance management.
13. On behalf of the Regional Government shall sign grants and loans from governmental and non-governmental organizations coordinate, and monitor in accordance with the regional governments' development plan.
14. Shall hold and maintain the

sa’annokkita woxu sanaddanna woloota labbanno woxu sanadda amadanno, agaranno.

15. Qoqqowu mootimma hirotenna jajju gashshooti amuraate diriirsanno, loosu aana hosasi illaalisanno, ha’ruunsanno, seeritte taashshote qaafo adhanno, adhinanni gede assanno.
16. Mootimmate loosu minna giddo noo faynaansete gashshooti kifilla tantano Dagitte Owaantenna Mannu jiro Latishshi Biironna la’annonsa bissa ledo amalamatenni gumulanno.
17. Konkolaatta, jajjabba maashiinanna wolota gutu owantera hosanno gede hanqafote hironni hirranni gede assanno; kayinsanni jajji amanyote diriirsanno.
18. Mootimmate konkolaatta amadoshunna horonsishu amanyotu heeranno gede asanno.
19. Meererimu yanna qoqqowu maakiro ikkonoome fisikalete polise xinxallo pilaanete biiro ledo halame qixessatenni xinxallote guma jeefisaanote amaalete minira shiqishe kaajishiishanno.

የገንዘብ ሰነዶችና ሌሎች ተመሳሳይ የገንዘብ ሰነዶች ይይዛል፣ ይጠብቃል፡፡

15. የክልሉን መንግሥት የግዥ እና ንብረት አስተዳደር ስርዓት ይዘረጋል፣ በሥራ ላይ መዋሉን ይከታተላል፣ ይቆጣጠራል፣ ህጋዊ የማስተካከያ እርምጃ ይወስዳል፣ እንዲወሰድ ያደርጋል፡፡
16. በመንግሥት መሥሪያ ቤቶች ውስጥ ያሉ የፋይናንስ አስተዳደር ክፍሎችን አደረጃጀት ከፐብሊክ ሰርቪስና ሰው ሀብት ልማት ቢሮ እና ከሚመለከተው አካል ጋር በመመካከር ይወስናል፡፡
17. ተሽከርካሪዎች፣ትላልቅ ማሽነሪዎች እና ሌሎች በማዕቀፍ እንዲገዙ የተወሰኑ ለጋራ አገልግሎት መጠቀሚያ የሚውሉ ዕቃዎች በጥቅል ግዥ እንዲፈፀም ያደርጋል፤ የሚወገዱ ንብረቶች የሚወገዱበትን ስርዓት ይዘረጋል፡፡
18. የመንግሥት ተሽከርካሪ አያያዝና አጠቃቀም ስርዓት እንዲኖረው ያደርጋል፡፡
19. የመካከለኛ ዘመን የክልሉን ማክሮ ኢኮኖሚ ፊስካል ማዕቀፍ ጥናት ከፕላን ቢሮ ጋር በመናበብ ያጠናል፣ውጤቱንም ለመስተዳድር ምክር ቤት አቅርቦ ያስፀድቃል፡፡

Regional Governments’ shares, transferable and non - transferable financial instruments and other similar financial instruments.

15. Shall establish the Regional government's procurement and property management system, monitor its implementation, supervise, takes legal corrective action, and cause it to be taken.
16. Shall determine organization of financial management units in public bodies in consultation with the Public Service and Human Resource Development Bureau and the relevant body.
17. Shall perform consolidated procurement of vehicles and common use items also establish system of disposal.
18. Shall establish the system of public vehicles management and utilization.
19. Shall conduct mid-term regional macro economy fiscal policy study in collaboration with plan bureau and submit the results to theAdministrative Council.

20. Konni lallawi giddo xawinsoonni faynaansete loossa baalanti mootimmate faynaansete polisubbanni massagantannota tittirshu biddissubba fushshanno.

5. Mootimmate Loosu Minna Aliidi Sooreeyye Biilloonyenna Loosu Qeecha

1. Sooreessimmansa hunda afantannota mootimmate jiro hasiisannohuranna hajo la'annosi mootimmate bisi kaajjishino hexxora calla hosase hattono horonshise suuqo, ikkadimmanna gumaamimma jawu deerrinni uytara dandiitanno doogonni jeefama buuxate yawo noonsa.
2. Konni quwi cinaanco quwa 1 xawinsoonnihu xaphoomu xawishshinni gawalamikkinni mootimmate loosi minna aliidi sooreeyye faynaansete yawo aantinore leddanno:

a) Biiro diriirsitinohu faynaansete gashshooti amuraati xeikkinni loosu mini giddo xanbenna xa'mamooshshe halashshanno faynaansete gashshooti amuraate diriirsitanno, diriirsinoonni loosu amuraati garunni loosasi buuxxanno,

b) Giddo odiite gadadishshu nookkita, gumaame, jawaatanna, ikkonoomitte ikkitino doogonni

20. በዚህ አዋጅ የተመለከቱት የፋይናንስ ሥራዎች ሁሉ በመንግሥት የፋይናንስ ፖሊሲዎች የሚመሩባቸው ዝርዝር የአፈጻጸም መመሪያዎችን ያወጣል፡፡

5. የመንግሥት መስሪያ ቤቶች የበላይ ኃላፊዎች ሥልጣንና ተግባር

1. በኃላፊነታቸው ስር የሚገኘውን የመንግሥት ሀብት ለተገቢው እና አግባብነት ባለው የመንግሥት አካል ላፀደቀው ዓላማ ብቻ መዋሉን እንዲሁም አጠቃቀሙ ቁጠባን፣ ብቃትን እና ውጤታማነትን በከፍተኛ ደረጃ ሊያስገኝ በሚችል መንገድ መፈፀሙን የማረጋገጥ ኃላፊነት አለባቸው፡፡
2. በዚህ አንቀጽ ንዑስ አንቀጽ 1 በተመለከተው አጠቃላይ አገላለፅ ሳይወሰን የመንግሥት መስሪያ ቤቶች የበላይ ኃላፊዎች የፋይናንስ ኃላፊነት የሚከተሉትን ይጨምራል፡-

ሀ) ቢሮው የዘረጋው የፋይናንስ አስተዳደር ስርዓት ሳይጣስ በመስሪያ ቤቱ ውስጥ ግልፀኝነትና ተጠያቂነትን የሚያሰፍን የፋይናንስ አስተዳደር ስርዓት ይዘረጋሉ፣ የተዘረጋው የአሰራር ስርዓት በትክክል መስራቱን ያረጋግጣሉ፣

ለ) የውስጥ ኦዲት በነፃነት፣ ውጤታማ፣ ፈጣንና ኢኮኖሚያዊ በሆነ መንገድ

20. Shall issue detailed performance directive to all the financial activities, government's financial policies referred to in this proclamation.

5. Powers and Functions of Head of Public Bodies

1. Head of public bodies shall have the duty to ensure that all of the resources for which they are responsible, make sure use for proper and approved proposes and that they are used in the most economical, efficient and effective way.
2. With out demitting the generality of the provisions of Sub-Article (1) of this Article, the financial responsibility of heads of public bodies shall include but are not limited to;

a) Finance administration system shall be laid down without by passing the financial administration system that the Bureau laid down or to be laid down, ensure working system is properly applicable.

b) Ensuring that the internal audit system is carried out efficiently, effectively and loosamase buuxxanno.

c) Loosu mininni diriirsinoonnihu giddo qorqorshi amuraati mittu mittunku loosaasinchi yawosi bade loosa dandiissiisannosiha hasiisannoha loosu beehache assinoonniha ikkasi, hasiisanno qajeelsha afidhinorenna dandoo noonsa loosaasine gaamamansa buuxxanno,

d) Yannittenna gara ikkitino huluullissannokki faynaansete tajenna fattalo qixxaawasenna tuqase buuxxanno,

e) Loosu minita shallagote rippoorte yannate beehachi garini faynaansete biiro sooreessira sowamamase buuxanno, diru goofimarchi kiiro loosu mini shallago cunfe qara odiiterenni qorqorantanno gede assitanno,

f) Biirote sooreessi fushshanno biddissi garinni diru baajeettensa qixxeessite shiqishshanno,

g) Loosu minita loosu pirogiraame keenatenni woxu/kaashete hasatto mixo shiqishshanno,

h) Gobbaydi woy giddo odiite rippoortenni la'noonni garinni hasiissannota taashshate qaafo adhaitnno,

i) Mittu mittunku mootimmate loosi mini aliidi sooreessi lallawunna lallawu garinni fultanno wodhonna biddissu massaganno loosi mini giddo

መከናወኑን ያረጋግጣሉ፣

ሐ) በመሥሪያ ቤቱ የተዘረጋው የውስጥ ቁጥጥር ስርዓት እያንዳንዱ ሰራተኛ ኃላፊነቱን ለይቶ ማከናወን የሚያስችል አስፈላጊ የስራ ክፍፍል የተደረገበት መሆኑን፣ ተገቢውን ሥልጠና ያገኙ እና ችሎታ ያላቸው ሰራተኞች መመደባቸውን ያረጋግጣሉ፣

መ) ወቅታዊ እና አግባብ ያለው አስተማማኝ የፋይናንስ መረጃና ትንታኔ መዘጋጀቱንና መሰራጨቱን ያረጋግጣሉ፣

ሠ) የመሥሪያ ቤቱ የሂሳብ ሪፖርት በጊዜ ሰሌዳው መሰረት ለፋይናንስ ቢሮ ኃላፊ መላኩን ያረጋግጣሉ፣ በየዓመቱ መጨረሻ የመስሪያ ቤቱ ሂሳብ ተዘግቶ በዋና ኦዲተር እንዲመረመር ያደርጋሉ፣

ረ) የቢሮ ኃላፊው በሚያወጣው መመሪያ መሠረት ዓመታዊ በጀታቸውን አዘጋጅተው ያቀርባሉ፣

ሰ) የመ/ቤቱን የሥራ ፕሮግራም በመገምገም የጥሬ ገንዘብ ፍላጎት እና ፍሰት ዕቅድ ያቀርባሉ፣

ሸ) በውጭ ወይም በውስጥ ኦዲት ሪፖርት በተመለከተው መሰረት አስፈላጊውን የእርምት እርምጃ ይወስዳሉ፣

ቀ) የእያንዳንዱ የመንግሥት መስሪያ ቤት የበላይ ኃላፊ አዋጅና በአዋጁ መሠረት የሚወጣ ደንብና መመሪያ በሚመራው መስሪያ ቤት

economically;

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

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

e) Ensuing that the financial report of the public body is submitted to the head of the Bureau of finance on the due date, closing accounts of the public body at the end of the fiscal year and submitting the same to the auditor general for audit;

f) Preparing their annual budget in accordance with the directive issued by the head of Bureau of finance;

g) Submit the cash requirement and cash flow prepared based on the evaluation of the public body's program;

h) Take appropriate measures in accordance with the report of the internal or external audit.

i) Head of each public body shall have responsibility of ensuring the application of this proclamation and provisions issued in line with this law are fully and properly garinni loosu aana hosansa buuxate yawo noosi.

6. Giddo Odiite Biilloonyenna Loosu Qeecha

1. Qoqqowu mereershira noo mitte mittente mootimmate loosu minnati giddo odiite sooreessinna ogeeyye hundaanchimma loossanno loosu mini sooreessiranna Biirote ikkitanno. Tittrsha wodhotenni gumullanni.
2. Zoonete mereershira noo mitte mittente mootimmate loosu minnati giddo odiite sooreessinna ogeeyye hundaanchimma loossanno loosu mini sooreessiranna Zoonete Ikonoomete Handaari Qineesso Biddishshira ikkitanna Zoonete Ikonoomete Handaari Qineesso Biddishshiti giddo odiite sooreessinna ogeeyyye hundaanchimma biddishshahonna Biirote ikkitanno.
3. Hawaasi quchumi gashshooti hunda noo sinu quchumi Faynaansete loosu minnati giddo odiite sooreessinna ogeeyye hundaanchimma loossanno loosu miniranna Quchumu Faynaansete Biddishshira ikkitanna Quchumu Gashshooti Faynaansete Biddishshiti giddo odiite sooreessinna ogeeyye hundaanchimma Biddishshahonna Biirote ikkitanno.
4. Woradunna quchumu gashshootira giddo odiite noonsa

ውስጥ ተግባራዊ መሆናቸውን የማረጋገጥ ኃላፊነት አለበት፡፡

6. የውስጥ ኦዲት ሥልጣንና ተግባር

1. በክልል ማዕከል ያሉ የእያንዳንዱ የመንግሥት መስሪያ ቤቶች የውስጥ ኦዲት ኃላፊ እና ባለሙያዎች ተጠሪነት ለሚሠራበት መስሪያ ቤት ኃላፊና ለቢሮው ይሆናል፡፡ ዝርዝሩ በደንብ ይወሰናል፡፡
2. በዞን ማዕከል ያሉ የእያንዳንዱ የመንግሥት መስሪያ ቤቶች የውስጥ ኦዲት ኃላፊ እና ባለሙያዎች ተጠሪነት ለሚሠራበት መስሪያ ቤት ኃላፊና ለዞን ኢኮኖሚ ዘርፍ ማስተባበሪያ ሲሆን የዞኑ ኢኮኖሚ ዘርፍ ማስተባበሪያ መምሪያ የውስጥ ኦዲት ኃላፊ እና ባለሙያዎች ተጠሪነት ለመምሪያውና ለቢሮው ይሆናል፡፡
3. በሀዋሳ ከተማ አስተዳደር ሥር ያሉ ክፍለ ከተማ ፋይናንስ መሥሪያ ቤቶች የውስጥ ኦዲት ኃላፊ እና ባለሙያዎች ተጠሪነት ለሚሠራበት መስሪያ ቤት እና ለከተማው ፋይናንስ መምሪያ ሲሆን የከተማ አስተዳደሩ ፋይናንስ መምሪያ የውስጥ ኦዲት ኃላፊ እና ባለሙያዎች ተጠሪነት ለመምሪያውና ለቢሮው ይሆናል፡፡
4. በወረዳዎች እና በከተማ አስዳደሮች የውስጥ ኦዲት መዋቅር ያለባቸው የመንግሥት

functionalized.

6. Powers and Functions of Internal Audit

1. The staffs and the head of Internal Audit within each public bodies of the regional center shall be accountable to the head of respective public bodies. The details shall be determined in the regulation to be issued.
2. The staffs and the head of Internal Audit at Zonal Level shall be accountable to head of public bodies at the zonal center and to zone economic coordination department; the head and staff of audit in zone economic coordinatition department shall be accountable to head of economic coordination and to the bureau.
3. The staffs and the head of Internal Audit in each sub-city finance offices of Hawasa City administration shall be accountable to the head of respective office and department of Finance; the staffs and the head of Internal Audit of Hawassa City administration finance department shall be accountable to Hawassa City finance department and to the Bureau.
4. The staff and the head of Internal Audit of woreda or city administration shall be

mootimmate loosi minnati giddo odiite sooreessinna ogeeyye hundaanchimma loossanno loosu mini sooreessiranna Woradu woy Quchumu Gashshooti Faynaansete Borro Minira ikkitanna Woradu woy Quchumu Faynaansete Borro Miniti giddo odiite sooreessinna ogeeyye hundaanchimma Borrote Miniranna Zoonete Ikonoomete Handaari Qineesso Biddishshira ikkitanno.

5. Konni quwira cinaancho quwa (1) kayse (4) geeshsha worroonni woro lainhunni tittirsha wodhotenni gumullanni.

6. Mitte mittente mootimmate loosu mini giddo odiitera aantanno yawo heedhanse:

a) Loosu minnaha loosu jeefishsha keenate hattono loosu minna woxinna jajji hasiisanno garinni horote aana hosasi buuxate worroonni yannanni odiite assitanno, odiitete rippoorte odiitete dani garinni Biiro fushshitanno biddissi aana xawinsanni yanna guiddo loosu mini sooreessiranna Biirote sooreessira shiqishshanno, afi'noonni gumi kaiminni qaafo adhinoonnita buuxxanno;

b) Loosu mini hasatto baxxinohunni wonshitanno odiitete pirogiraamma qixxeessitanno;

c) Loosu mini giddo garimma afidhino giddonna gobba biddissubbanna amuraatubba mageeshsha loosu aana hossinoro worroonni yanna

መስሪያ ቤቶች የውስጥ ኦዲት ኃላፊ እና ባለሙያዎች ተጠሪነት ለሚሠራበት መስሪያ ቤት ኃላፊና ለወረዳው ወይም ለከተማ አስተዳደሩ ፋይናንስ ጽ/ቤት ሲሆን የወረዳው ወይም የከተማ አስተዳደሩ ፋይናንስ ጽ/ቤት የውስጥ ኦዲት ኃላፊና ባለሙያዎች ተጠሪነት ለጽ/ቤቱ እና ለዞን ኢኮኖሚ ዘርፍ ማስተባበሪያ መምሪያ ይሆናል፡፡

5. በዚሁ አንቀጽ ንዑስ አንቀጽ (1) እስከ (4) ያሉ ድንጋጌዎችን በተመለከተ ዝርዝሩ በደንብ ይወሰናል፡፡

6. እያንዳንዱ የመንግሥት መስሪያ ቤት የውስጥ ኦዲት የሚከተሉት ሥልጣንና ተግባራት ይኖሩታል፡-

ሀ) የመስሪያ ቤቱን የሥራ ክዋኔ ለመገምገም እንዲሁም የመስሪያ ቤቱ ገንዘብና ንብረት በተገቢው መንገድ ጥቅም ላይ መዋሉን ለማረጋገጥ በተወሰነ ጊዜ ልዩነት ኦዲት ያደርጋል፣ የኦዲት ሪፖርቱን እንደ ኦዲቱ አይነት ቢሮው በሚያወጣ መመሪያ በሚገለፀው የጊዜ ገደብ ውስጥ ለመስሪያ ቤቱ የበላይ ኃላፊ እና ለቢሮ ኃላፊው ያቀርባል፣ በግኝቱም መሠረት እርምጃ መወሰዱን ያረጋግጣል፣

ለ) መስሪያ ቤቱን ፍላጎት በተለይ የሚያሟሉ የኦዲት ፕሮግራሞች ያዘጋጃል፤

ሐ) መስሪያ ቤት ውስጥ አግባብነት ያላቸው የውስጥና የውጪ

accountable to the head of respective public body and office of the finance and economic development of woreda or city administration and the staff and head of auditors within the office of finance and economic development of woreda or city administration shall be accountable to its respective office head and Zone economic coordination department.

5. The details concerning provisions of sub-article (1-4) of this article shall be determined by the regulation to be issued.

6. The internal audit of each public bodies shall have the following powers and functions:-

a) Conduct internal audit at specific intervals to evaluate the performance of the public body; ascertain that public money and public property are used for intended purposes; submit audit reports to the head of public body and to the head of the Bureau of finance; follow-up measures taken based on audit findings;

b) develop audit programs and audit procedures which are specifically designed to meet the requirements of the public body;

badooshshinni keenatenna loosu mini sooreessiranna biirote sooreessira rippoorte shiqishate dandiissiisanno amuraate qixxeessitanno;

d) Loosu minita loosu ha'rinsho amuraatenna giddo qorqorshi jawaatanna gumaamo ikkasi worroonni yannate badooshshinni loosu mini aliidi sooreessira amaale uytanno.

7. Giddo odiite sooreessinna ogeeyye konni lallawinni uynoonninsa yawo fulansa korkaatinni iillitannonsata gawajjo gargarate mootimma agarooshshe assitanno. Tittirshu jeefishsha wodhotenni gumullanni.

GAFA SASE

Mootimmate Woxe Gamba Assanna Eo Assa

7. Xaphi Yitino Fande

1. Baxxino garinni seerunni fajjinoonnihu gobbaanni mootimmate woxe baala eo assinanniti mitte xaphi yitino fande heedhanno.
2. Biiro hajo la'annonsa loosu minnanni afidhanno taje kaima assi'ratenni danunni uynoonni

መመሪያዎችና ስርዓቶች ምን ያህል ተፈፃሚ እንደሆኑ በተወሰኑ የጊዜ ልዩነቶች ለመመዘንና ለመስሪያ ቤቱ የበላይ ኃላፊ እና ለቢሮ ኃላፊው ሪፖርት ለማቅረብ የሚያስችል ስርዓት ይዘረጋል፣

መ) የመስሪያ ቤቱ የአሰራር ስርዓት እና የውስጥ ቁጥጥር ቀልጣፋ፣ ውጤታማና ኢኮኖሚያዊ ለመሆኑ በተወሰነ የጊዜ ልዩነት ለመስሪያ ቤቱ የበላይ ኃላፊ ምክር ይሰጣል፡፡

7. የውስጥ ኦዲት ኃላፊና ባለሙያዎች በዚህ አዋጅ የተሰጣቸውን ኃላፊነት በመወጣታቸው ምክንያት የሚደርስባቸውን ማናቸውም ተፅዕኖ ለመከላከል መንግስት ጥበቃ ያደርጋል፡፡ ዝርዝር አፈፃፀሙ በደንብ ይወሰናል፡፡

ክፍል ሶስት

የመንግሥትን ገንዘብ ስለ መሰብሰብና ገቢ ስለማድረግ

7. የተጠቃለለ ፈንድ

1. በተለየ ሁኔታ በሕግ ካልተፈቀደ በስተቀር የመንግሥት ገንዘብ ሁሉ ገቢ የሚደረግበት አንድ የተጠቃለለ ፈንድ ይኖራል፡፡
2. ቢሮው ከሚመለከታቸው የመንግሥት መስሪያ ቤቶች የሚያገኘውን መረጃ መሠረት

c) Develop a monitoring system which will; at regular internal, test and report to management and the head of finance Bureau on the public body's compliance with the applicable internal and external directives and procedures; and,

d) Advise management, at regular intervals, on its internal practices and controls and on whether they are efficient and economical.

7. The Government shall endow heads and staff of internal audit with legal protection against any persecution because of performance of their duties. The details shall be determined by the regulation to be issued.

SECTION THREE
COLLECTION AND DEPOSIT OF PUBLIC MONY

7. Consolidated Fund

1. There shall be one consolidated fund into which all public money shall be disbursed except that otherwise allowed by law.
2. The bureau shall record aid in kind in the consolidated fund based on the information obtained

kaa’lo waaga xaphi yitino fande giddo borreessantanno.

3. Biiro xaphi yitino fande amaddanno, gashshitanno.
4. Biiro aye mootimmate loosi minna su’minni mootimmate woxi ofollanno baankete shallago fantanno, fannoonni baankete shallago cuffanno, tinino baankete shallago xaphi yitino fande biso ikkitanno.

8. Mootimmate Woxe Gamba Assa

1. Seerunni fajja hoongiro ayno mootimmate woxe gamba assa didandiitanno.
2. Ayee mootimmate woxe gamba assinannihu biiro atantanno woy atamantanno gede fajjitanno darrasanyinni callaati.
3. Ayee mootimmate woxe haa’ranno gede woy gamba assanno gede biilloonye uynoonnisi manchi biiro fushshitanno biddissi garinni haa’rinoha woy gamba assinoha mootimmate woxe xaphi yitino fandera eo assanno, woxe haa’rinohanna eo assino darrasanya borreesse amadanno.
4. Konni quwi cinaanchu quwi (3) worroonnihu heerirono biiro mootimmate loosu mine baxxino loosu akata hedote giddo woratenni gamba assanno giddo eo horonsi’ranno gede fajjitara dandiitanno. Tittirsha biiro

በማድረግ በዓይነት የተሰጠ ዕርዳታ ዋጋ በተጠቃለለ ፈንድ ውስጥ ይመዘግባል፡፡

3. ቢሮው የተጠቃለለውን ፈንድ ይይዛል፣ ያስተዳድራል፡፡
4. ቢሮው በማንኛውም የመንግሥት መስሪያ ቤት ስም የመንግሥት ገንዘብ የሚቀመጥበት የባንክ ሂሳብ ይከፍታል፣ የተከፈተውንም የባንክ ሂሳብ ይዘጋል፣ ይህም የባንክ ሂሳብ የተጠቃለለው ፈንድ አካል ይሆናል፡፡

8. የመንግሥት ገንዘብ አሰባሰብ

1. በሕግ ካልተፈቀደ በስተቀር ማናቸውንም የመንግስት ገንዘብ መሰብሰብ አይቻልም፡፡
2. ማናቸውም የመንግሥት ገንዘብ የሚሰበሰበው ቢሮው በሚያሳትመው ወይም እንዲታተም በሚፈቅደው ደረሰኝ ብቻ ነው፡፡
3. ማናቸውንም የመንግሥት ገንዘብ እንዲቀበል ወይም እንዲሰበስብ ሥልጣን የተሰጠው ሰው ቢሮው በሚያወጣው መመሪያ መሰረት የተቀበለውን ወይም የሰበሰበውን የመንግስት ገንዘብ ወደ ተጠቃለለው ፈንድ ገቢ ያደርጋል፣ ገንዘብ የተቀበለበትንና ገቢ ያደረገበትን ደረሰኝ መዝግቦ ይይዛል፡፡
4. የዚህ አንቀጽ ንዑስ አንቀጽ (3) የተደነገገው ቢኖርም ቢሮው የመንግሥት መስሪያ ቤቱን የተለየ የስራ ባህሪ ከግምት ውስጥ በማስገባት በሚሰበስበው የውስጥ ገቢ እንዲጠቀም ሊፈቅድ ይችላል፤

from the concerned public body.

3. The consolidated fund shall be maintained and administered by then Bureau of finance.
4. The Bureau shall open a bank account in the name of public body where governmet funds are deposited, and close the opened bank account, such bank account shall be part of the consolidated fund.

8. Collection 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 finance Bureau.
3. Every person authorized to receive or collect any government money shall deposit the received or collected government money into the consolidated fund pursuant to the directive to be issued by bureau, and shall keep a record of the receipt of money received and income.
4. Notwithstanding the provisions of subsection (3) of this article, the public body may allow the use of the internal revenue it collects, taking into account the special nature of the work of the public

fushshitanno biddissinni gumullanni.

5. Konni quwi cinaanchu quwi (4) garinni loosu aana hosino woxu bikki mootimmate loosu mine shallagote rippoortera xawunni baxxe leella noosi.
6. Konni lallawi garinni qoqqowoho afantanno gashshootu taqqara sai baajeetete dirira gamba assinoonni ledote eo heedhanno yannara horonsira dandiinanni tittirshu gara biiro fushshitanno biddissinni gumulanni.
7. Qoqqowo noo gashshootu taqqara sai baajetete dirira gamba assinoonni ledote eo qoqqowu mootimmara sayinsanni qeecha qoqqowu gashshootu amaale mini gumulanno garinni biiro loosu aana hosiisanno.
8. Konni quwaira cinaancho quwa (7) aana worroonnihu noo gedeenni heerenna baajeetete dirira babbaxitino mootimmate gashshootu taqqanni gamba assinoonni ledote eo heedhuronna qoqqowu amaale mini kaajjishino diru urrinshate giddooyidi eo bikki aleenni ikkite leelturo eo gamba assate seerunni biilloonye uynoonisi bisi Biirote ledo qinawatenni giddoyidi eo mixo taashsho assatenni kaajjitano gede

ዝርዝሩ ቢሮው በሚያወጣው መመሪያ ይወሰናል፡፡

5. በዚህ አንቀጽ ንዑስ አንቀጽ (4) መሠረት ሥራ ላይ የዋለው የገንዘብ መጠን በመንግሥት መስሪያ ቤቱ የሂሳብ ሪፖርት ውስጥ በግልጽ ተለይቶ መመልከት አለበት፡፡
6. በዚህ አዋጅ መሠረት በክልሉ በሚገኙ አስተዳደር እርከኖች ባለፈው የበጀት ዓመት የተሰበሰበ ትርፍ ገቢ በሚኖርበት ወቅት መጠቀም ስለሚቻልበት ዝርዝር ሁኔታ ቢሮው በሚያወጣው መመሪያ ይወሰናል::
7. በክልሉ ባሉ አስተዳደር እርከኖች ባለፈው የበጀት ዓመት ከተሰበሰበ ትርፍ ገቢ ለክልሉ መንግሥት ፈሰስ ስለሚደረግ ድርሻ የክልሉ መስተዳድር ምክር ቤት በሚወስነው አግባብ ቢሮው ተፈፃሚ ያደርጋል፡፡
8. በዚህ አንቀፅ ንዑስ አንቀፅ (7) ላይ የተደነገገው እንደተጠበቀ ሆኖ በበጀት ዓመቱ በተለያዩ የመንግሥት የአስተዳደር እርከኖች የተሰበሰበ ትርፍ ገቢ ሲኖር እና የክልሉ ምክር ቤት ካፀደቀው አመታዊ የመደበኛ የውስጥ ገቢ መጠን በላይ ሆኖ ከተገኘ ገቢ የመሰብሰብ ሥልጣን በሕግ የተሰጠው አካል ከቢሮው ጋር

body; the details shall be determined by the directives to be issued by the Bureau.

5. The amount of money used according to article (4) of this article shall be clearly identified in the accounting report of the public body.
6. According to this proclamation, the details of how to use surplus income collected by the administrative levels in the region during the previous fiscal year shall be determined by the directive to be issued by the Bureau.
7. The share of excess income collected by the administrative levels of the region in the last fiscal year will be invested to the regional government and will be implemented by the Bureau as determined by the regional administrative council.
8. Without prejudice to the provisions of sub-article (7) of this article, when there is excess revenue collected by various levels of government administration in the fiscal year and if it is found to be more than the annual recurent internal revenue amount approved by the Regional Concil, the body empowered by law to coordinate with the bureau to adjust the

Qoqqowu Amaale Minira shiqishshanno.

9. Konni quwira cinaancho quwa (8) aana worroonnihu noo gedeenni hee'renna baajetete dirira mitttu mittunku mootimmate gashshootu taqqira gamba assinanni gede lallanboonni giddooydi eo aleenni gamba assinoonniha ikkironna Qoqqowu Amaale Mini uurrinshu gambooshshu yanna gobbaanni ikkanno yannara ledote eo gamba assinoonnita eo gamba assate biilloonye seerunni uynoonnisi bisi shiqishino rippoorte heedhanno yannara xa'mo Gashshootu Amaale Minira shiqqeenna eote mixo woyyeessa dandiinanni.
10. Wolootu seerubbanni worroonnihu noo gedeenni hee'reenna qoqqowu biilloonyi danni hundaanni gamba assinanni giddooyidi eo Itoophiyu Daddalu Baankenni ledotenni Biiro gumultanno doorshu baanke widoonni sayinsanni gede assinara dandiinanni.

9. Mootimmate Woxe Wodha

1. Xaphi yitino fande giddo borreessamatenni konne ofollinohu gede kiirranni danunni afantanno kaa'lo gobbaanni ayehuno mootimmate woxi faynaansete biiro su'minni xaphi yitino fande giddo ofollanno.
2. Baxxitino hexxora xaphi yitino fande giddo ofollino woxi tenne hexxora hosanno gede fajjanno lallawi garinni fulo ikke baatamanno.

በመቀናጀት የውስጥ ገቢ እቅድ ማስተካከያ በማድረግ እንዲፀድቅ ለክልሉ ምክር ቤት ያቀርባል፡፡

9. በዚህ አንቀፅ ንዑስ አንቀፅ (8) ላይ የተደነገገው እንደተጠበቀ ሆኖ በበጀት ዓመቱ በአንዳንድ የመንግሥት የአስተዳደር እርከኖች እንዲሰበሰብ ከታወጀው የውስጥ ገቢ በላይ የተሰበሰበ ከሆነና የክልሉ ምክር ቤት የመደበኛ የስብሰባ ጊዜ ውጪ በሚሆንበት ጊዜ ትርፍ ገቢ ስለመሰብሰቡ ገቢ የመሰብሰብ ሥልጣን በሕግ የተሰጠው አካል ያቀረበው ሪፖርት በሚኖርበት ወቅት ጥያቄው ለመስተዳድር ምክር ቤት ቀርቦ የገቢ እቅድ ማሻሻያ ሊደረግ ይችላል፡፡
10. በሌሎች ህጎች የተደነገገው እንደተጠበቀ ሆኖ በክልሉ የሥልጣን ወሰን ሥር የሚሰበሰብ የውስጥ ገቢ ከኢትዮጵያ ንግድ ባንክ በተጨማሪ ቢሮው በሚወስነው አማራጭ ባንክ በኩል እንዲተላለፍ ሊደረግ ይችላል፡፡

9. የመንግሥት ገንዘብ ስለማስቀመጥ

1. በተጠቃለለው ፈንድ ውስጥ በመመዝገቡ በዚሁ እንደተቀመጠ ከሚቆጠር በዓይነት ከሚገኝ ዕርዳታ በስተቀር ማናቸውም የመንግሥት ገንዘብ በፋይናንስ ቢሮ ስም የተጠቃለለ ፈንድ ውስጥ ይቀመጣል፡፡
2. ለተለየ ዓላማ በተጠቃለለ ፈንድ ውስጥ የተቀመጠ ገንዘብ ለዚሁ ዓላማ እንዲውል በሚፈቅደው አዋጅ መሰረት ወጪ ሆኖ ይከፈላል፡፡

internal revenue plan for approval to Council of the region.

9. Without prejudice to Sub-Article (8) of this article, if more than the internal revenue declared to be collected by some of the government administrative levels has been collected during the fiscal year and the Regional Concil is outside the regular meeting session, when the body empowered by law to collect the revenue, the administrative council may make amendment of the revenue plan when request is made.
10. Without prejudice to the provisions of other laws, internal revenue collected under the jurisdiction of the region may be transferred through an alternative bank determined by the bureau in addition to the Commercial Bank of Ethiopia.

9. Deposits of Public Money

1. All Public money shall be deposited in the consolidated fund account of bureau, except aid in kind which shall be recorded in the consolidated fund and therefore deemed to be deposited.
2. Money that has been deposited for the special purpose in the consolidated fund account would be renbursed in accordance with the proclamation which permits the mode of the payment.

10. **Qallo**

Biirote woy ayee mootimmate loosu mini su’minni fannoonni baankete shallagubba giddo afamanno woxira baanke qallo baattara dandiitanno. Tittirshu Woxu Ministere diriirsitanno loosu amuraaatinni jeefamanno.

GAFA SHOOLE

Asale Maara, Rigidanna Babbaxxino Baatooshshe

11.Asale Maara

1. Jeefisiisaanote Amaale Mini ikkadu korkaati hee’rasi ammaniro biirotenni shiqqanno hedo garinni ayee giwiri konni aaninnino baantanni woy baantoonni qallo lede maaro assara dandaanno.
2. Jefisiisaanote Amaale Mini ikkado korkaata afi’riro ayetano wole gamba assinanni shallago hattonno konni aaninni baantoonni woy baantanni qallo lede maaro assara woy maaro assate biilloonyesi wo’munni woy gamunni biirote soorreessira aara dandaanno.
3. Biiro ikkadu korkaati hee’rasi ammanturo Jeefisiisaanote Amaale Mini fushshanno wodhonni gumulamino woxu bikki geeshsha gamba assinanni asale maaro assitara dandiitanno.

10. **ወለድ**

በቢሮው ወይም በማናቸውም የመንግሥት መስሪያ ቤት ስም በተከፈቱ የባንክ ሂሳቦች ውስጥ በሚገኝ ተቀማጭ ገንዘብ ላይ ባንኩ ወለድ ሊከፍል ይችላል፡፡ ዝርዝሩ ገንዘብ ሚኒስቴር በሚዘረጋው አሰራር መሰረት ይፈፀማል፡፡

ክፍል አራት

ዕዳን ስለመማር፣ ስለመሰረዝ እና ስለ ልዩ ልዩ ክፍያዎች

11. የዕዳ ምህረት

1. የመስተዳድር ምክር ቤት በቂ ምክንያት መኖሩን ሲያምንበት ከቢሮው በሚቀርብለት አስተያየት መሠረት ከማንኛውም ግብር በዚሁ ላይ ከሚከፈል ወይም ከተከፈለ ወለድ ጭምር ምህረት ሊያደርግ ይችላል፡፡
2. የመስተዳድር ምክር ቤት በቂ ምክንያት ሲያገኝ ማናቸውም ሌሎች ተሰብሳቢ ሂሳቦችን እንዲሁም በዚሁ ላይ ከተከፈለ ወይም ከሚከፈል ወለድ ጭምር ምህረት ሊያደርግ ወይም ምህረት የማድረግ ሥልጣኑን ሙሉ በሙሉ ወይም በከፊል ለቢሮ ኃላፊው ሊሰጥ ይችላል፡፡
3. ቢሮው በቂ ምክንያት መኖሩን ሲያምንበት የመስተዳድር ምክር ቤት በሚያወጣው ደንብ እስከ ተወሰነው የገንዘብ መጠን ድረስ ከተሰብሳቢ ሂሳብ ዕዳ ምህረት ሊያደርግ ይችላል፡፡

10. **Interest**

The Bank shall pay interest on money deposited in all accounts held by it in the name of the bureau or public body. The detail shall be implemented in accordance with the work structure to be laid down by ministry of finance.

SECTION FOUR

Remissions, Debt write-offs, Fees and Charges

11. Remission

1. TheAdministrative Council of the region may for good cause remit any other receivables and any interest paid or payable on it accordance with recommendation of finance Bureau.
2. TheAdministrative Council of the region may, for good cause remit any tax, inducing any paid or payable on it or delegate such power in whole or in part to the head of finance Bureau.
3. TheAdministrative Council of the region may, for good cause remit any tax, inducing any paid or payable on it or delegate such power in whole or in part to the head of finance Bureau.

12. Maaro Assinanni Ikkitubba

1. Konne lallawi quwa 11 worroonni garinni assinanni maaro baalanka woy gamunni, bikkunni woy bikkiweelo ikke:

a) Taakise, taakisete aana baantanni qallonna qoricha woy wole gamba assinanni shallago eessate hajo qaxxarote sa'uro, qaxxaro hanafanturo woy hanafantara albaanni;

b) Taakise, taakisete aana baantanni qallonna qoricha woy wole gamba assinanni shallago yoote jeefishshinni baatamate albaanni woy baatamihu gedensaanni;

c) Taakise woy woloota gamba assinanni shallago lainohunni ayee hajubba heedhuronna baatate yawo ha'runsiissanno ikkitubba iillitara albaanni uynara dandiinanni.

2. Konni quwira maaro assinoonnihu baantoonni giwiri aana ikkiro maaro assinoonni woxi bikki giwiru baataasinchi konni albira baatanno giwiri ledo kiisamanno gede assinanni.

13. Maaro Assinoonni Asale Rippoorte Assa

Konni lallawinni woy wolu ayee lallawi garinni mittu baajeetete diri giddo maaro assinoonni asale baajeetete dirinni shiqqanno mootimmate shallago giddo xaphi assine rippoorte assinanni.

12. ምህረት የሚደረግባቸው ሁኔታዎች

1. በዚህ አዋጅ በአንቀጽ 11 በተደነገገው መሠረት የሚደረግ ምህረት በሙሉ ወይም በከፊል፣ በገደብ ወይም ያለገደብ ሆኖ፡-

ሀ) ታክስ፣ በታክስ ላይ ከሚከፈል ወለድና መቀጫ ወይም ሌሎች ተሰብሳቢ ሂሳቦችን ለማስገባት ጉዳዩ ለክስ ከተመራ፣ ክሱ ከተጀመረ ወይም ከመጀመሩ በፊት፣

ለ) ታክስ፣ በታክስ ላይ ከሚከፈል ወለድና መቀጫ ወይም ሌሎች ተሰብሳቢ ሂሳቦች በፍርድ አፈፃፀም ከመከፈላቸው በፊት ወይም ከተከፈሉ በኋላ፣

ሐ) ታክስ ወይም ሌሎች ተሰብሳቢ ሂሳቦችን የሚመለከት ማናቸውም ጉዳይ ወይም ጉዳዮች ሲኖሩና የመክፈል ኃላፊነት የሚያስከትሉ ሁኔታዎች ከመድረሳቸው በፊት ሊሰጥ ይችላል፡፡

2. በዚህ አንቀፅ መሰረት ምህረት የተደረገው በተከፈለ ግብር ላይ ሲሆን ምህረት የተደረገው ገንዘብ መጠን ግብር ከፋዩ ለወደፊት ከሚከፍለው ግብር ጋር እንዲካካስ ይደረጋል፡፡

13. ምህረት የተደረገን ዕዳ ሪፖርት ስለማድረግ

በዚህ አዋጅ ወይም በሌላ በማንኛውም አዋጅ መሠረት በአንድ የበጀት ዓመት ውስጥ ምህረት የተደረገን ዕዳ በበጀት ዓመቱ በሚቀርበው የመንግሥት ሂሳብ ውስጥ ተጠቃሎ ሪፖርት ይደረጋል፡፡

12. Conditions for Remissions

1. A remission of the types provided under Article 11 of this proclamation 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.

13. Reporting of Debt Remissions

Debt remissions made with in ascertain fiscal year under this or any other proclamation shall be included in a government account and reported in accordance with directives to be issued by the bureau.

14. Asale Rigida

1. Qoqqowu mootimmara ea hasiissannoha ayee gamba assinanni shallago, jeefama hasiissanno gadacho, la'aae yitanno xa'mo woy bainoha mootimmate jajja wo'manka woy gamunni rigidate biilloonyi Qoqqowu Amaale Miniha ikkanna rigindanni ikkito lainohunni Qoqqowu Jeefisiisaanote Amaale Mini wodho fushshara dandaanno. Tini wodhono:

a) Ayee gamba assinanni shallago, gadacho woy la'annoe yitanno xa'mo hoollanni safaraano;

b) Ayee gamba assinanni shallago, gadacho woy baatooshshu xa'mo hoolantara albaanni wonsha hasiissanno ikkitubbanna jeefama hasiissannosa amanyoote;

c) Hoolantinota gamba assinanni shallago, gadachuwanna la'annoe yitanno xa'mubba lainohunni amadama hasiissanno tajubbanna maareekkubba;

d) Mootimmate jajji ba''ano yannara maareekkotenni hoollanni gede wonsha hasiissanno ikkitubbanna;

e) Foorarunni, du'namatenni woy wole kalaqamu korkaattanni

14. ዕዳ ስለመሰረዝ

1. ለክልሉ መንግሥት መግባት ያለበት ማናቸውም ተሰብሳቢ ሂሳብ፣ መፈፀም ያለበት ግዴታ፣ የይገባኛል ጥያቄ ወይም የጠፋ የመንግሥት ንብረት በሙሉ ወይም በከፊል የመሰረዝ ሥልጣን የክልሉ ምክር ቤት ሆኖ ከምክር ቤቱ ስልጣን በታች ስለሚሰረዝ ዕዳ መጠንና ሁኔታ የክልሉ መስተዳድር ምክር ቤት ደንብ ሊያወጣ ይችላል፡፡ ይህም ደንብ፡-

ሀ) ማንኛውም ተሰብሳቢ ሂሳብ፣ ግዴታ ወይም የይገባኛል ጥያቄ የሚሰረዝባቸው መመዘኛዎች፣

ለ) ማንኛውም ተሰብሳቢ ሂሳብ፣ ግዴታ ወይም የክፍያ ጥያቄ ከመሰረዙ በፊት መሟላት ያለባቸው ሁኔታዎችና መፈፀም የሚገባውን ስነ-ስርዓት፣

ሐ) የተሰረዙ ተሰብሳቢ ሂሳቦችን፣ ግዴታዎችንና የይገባኛል ጥያቄዎችን በሚመለከት መያዝ የሚገባቸው መረጃዎችና መዝገቦች፣

መ) የመንግሥት ንብረት በሚጠፋበት ጊዜ ከመዝገብ እንዲሰረዝ ለማድረግ መሟላት ያለባቸውን ሁኔታዎች፤ እና

ሠ) በትነት፣ በፍሰት ወይም በሌላ

14. Debt Write-offs

1. The Regional Concil shall have power to write-off all or part of any receivable or obligation due to the regional government and theAdministrative Council may issue regulation on the circumstances of debt writing off. Such a regulation may prescribe:

a) the criteria for determining whether any receivable, obligation or claim nay 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,

c) the information and records to be kept in respect of receivable obligations and claims that are written-off,

d) the conditions under which public property lost may be written-off;

e) the manner in which goods lost due to depletion, leakages or hafanfaranno uduunni waaga maareekkotenni hoollanni safaraancho xaphi assannoha ikkara dandaanno.

2. Ayee gamba assinanni shallago gadacho woy la'annoe yitanno xa'mo hoola fajjinoonni baajeete aaninni xeisate gumi ha'runsiisannoha ikkanno woyte asalu ho'lara dandaannohu baajeetete lallawira fulote baajeetenni amadaminoha ikkiro callaati.
3. Ayee konni lallawinni woy wolu lallawi garinni mittu baajeetete diri giddo maaro assinoonnihu woy hoolloonni gamba assinanni shallago, gaadacho, asale woy wole la'annoe yitanno xa'mo baajeetete diri mootimmaate shallago giddo xaphi yite rippoorte ikka noose.
4. Ayee gamba assinanni shallago, gadacho woy wole la'annoe yitanno xa'mo hoolama qoqqowu mootimma asale qolsiisate woy gamba assate noose qoosso diki'anno.
5. Qoqqowu mootimma baatanno shallago shallagote maareekonni rigidate dandiinanni.

ተፈጥሯዊ ምክንያት የሚባክን ዕቃ ዋጋ ከመዝገብ የሚሰረዝበትን መመዘኛ የሚያጠቃልል ሊሆን ይችላል፡፡

2. የማንኛውም ተሰብሳቢ ሂሳብ ግዴታ ወይም የይገባኛል ጥያቄ መሰረዝ ከተፈቀደው በጀት ላይ የመቀነስ ውጤት የሚያስከትል በሚሆንበት ጊዜ ዕዳው ሊሰረዝ የሚችለው በበጀት አዋጅ በወጪ በጀት የተያዘ ሲሆን ብቻ ነው፡፡
3. ማንኛውም በዚህ አዋጅ ወይም በሌላ በማናቸውም አዋጅ መሠረት በአንድ የበጀት ዓመት ውስጥ ምህረት የተደረገ ወይም የተሰረዘ ተሰብሳቢ ሂሳብ፣ ግዴታ፣ ዕዳ ወይም ሌላ የይገባኛል ጥያቄ በበጀት ዓመቱ የመንግሥት ሂሳብ ውስጥ ተጠቃሎ ሪፖርት መደረግ አለበት፡፡
4. የማንኛውም ተሰብሳቢ ሂሳብ፣ ግዴታ ወይም ሌላ የይገባኛል ጥያቄ መሰረዝ የክልሉ መንግሥት ዕዳውን ለማስመለስ ወይም ለመሰብሰብ ያለውን መብት አይገድብም፡፡
5. የክልሉ መንግሥት ተከፋይ ሂሳብ ከሂሳብ መዝገብ ላይ ሊሰረዝ ይችላል፡፡ ዝርዝር ቅድመ

any other natural cause may be written-off

2. No receivable obligation or claim the debt writing-off which would result in a charge to an appropriation shall be written-off unless the amount written-off is included as budgetary expenditure in an appropriation proclamation.
3. Any accrual account, obligation, debt or other claim forgiven or written off in a fiscal year pursuant to this Proclamation or any other Proclamation shall be consolidated and reported in the government accounts for that fiscal year.
4. The writting off any receivable obligation or other claim shall not limit the Government's right to recover or collect the debt.
5. The regional government's account payables may be written off from the balance sheet. The details shall be determined by the

Titittirshu ikkitto lainohunni wodhotenni gumulanni.

6. Konni quwi cinaanchu quwi (5 garinni jeefinsonni baatantanno shallaho rigidate ikkitto seeraancho tajenni kiote yanna sauikkinni xa'manno jirote anni xa'mirate qoossosi gatisannokkiha ikkanna konni garinni baantanni baatooshshi heeriro baajete amande jeefinsanni.

15.Uduunnunna Owaantete Baatooshshubba

1. Qoqqowu Jeeefisiisaanote Amaale Mini mootimmate loosi minna shiqishshanno uduunnira, uytanno owaantubbanna owaante afi'rate baatisiissanno waagi bikka lainohunni wodho fushshitara dandiitanno.

2. Konni quwi cinaancho quwa 1 tittirroonni hajubba lainohunni wolu lallawinni baxxino biilloonye uynoonniha ikkiro cinaanchu quwira xawinsoonniti loosu aana dihossanno.

ሁኔታዎች በደንብ ይወሰናሉ፡፡

6. በዚህ አንቀጽ ንዑስ አንቀጽ (5) መሰረት የተፈጸመ ተከፋይ ሂሳብን የመሰረዝ ተግባር ሕጋዊ በሆነ ማስረጃ የይርጋ ጊዜ ሳያልፍ የሚጠይቅ ባለገንዘብ የመጠየቅ መብቱን የማያስቀር ሲሆን በዚህ መልኩ የሚፈጸም ክፍያ ሲያጋጥም በጀት ተይዞ የሚፈጸም ይሆናል፡፡

15. የዕቃና አገልግሎት ክፍያዎች

1. የመስተዳድር ምክር ቤት የመንግሥት መስሪያ ቤቶች ለሚያቀርቡት ዕቃ፣ ለሚሰጡት አገልግሎት እና ለአገልግሎት መስጫዎች የሚያስከፍሉትን ዋጋ ልክ በሚመለከት ደንብ ሊያወጣ ይችላል፡፡

2. በዚህ አንቀፅ ንዑስ አንቀጽ 1 የተዘረዘሩትን ጉዳዮች በተመለከተ በሌላ አዋጅ ልዩ ስልጣን የተሰጠ ከሆነ በንዑስ አንቀጹ የተመለከተው ተፈፃሚ አይሆንም፡፡

regulation.

6. The act of cancelling a payee's account in accordance with Sub-Artilce 5 of this article shall not waive the right of creditor that requests with legal evidence before the exipiration of the grace period; a payment to be made in this way shall be budgeted and executed.

15. Fees and Charges

1. TheAdministrative Council may issue regulation with respect to fees and charges levied by public bodies for providing goods, services or use of facilities.
2. Sub-Article (1) of this Article shall not apply where a law provides specific authority for the matters described therein.

GAFA ONTE

BAAJEETE

16. Diru Baajeete

Mittu mittunku baajeetete diri qoqqowu mootimma eo, fulonna gashshootu taqqara uynanninsata baajeetete irko hattono fulote jeefishsha leellishshanno baajeete Qoqqowu Amaalete Minenna deerru deerrunkunni noo gashshooti Amaale Minnara kaajjitanno.

17. Maakiro Ikoonometenna Fiskalete Hanqafo

1. Biirote sooreessi diru dirunni qoqqowu mootimmanita maakiro ikoonometenna fiskalete hanqafo nna diru baajeete qixxesse jeefisissanote amale minira shiqishsanno;
2. Konni quwi cinaancho quwa 1 garinni suudinsanniti diru baajeete qixxeessinanninna shiqinshanni amuraati ajanni ajiro aantannore amada hasiissanno:
   a) Baajeetete dirinni gamba assa dandiinanni yine hendanniha ayee mootimmate woxe,
   b) Qoqqowu mootimma baajeetete diri madawanyanna kaapitaalete fulo bikka,
   c) Gashshootu taqqubbara

ክፍል አምስት

በጀት

16. ዓመታዊ በጀት

የእያንዳንዱን የበጀት ዓመት የክልል መንግሥት ገቢ፣ ወጪ እና ለአስተዳደር እርከኖች የሚሰጠውን የበጀት ድጋፍ እንዲሁም የወጪውን አሸፋፈን የሚያሳይ በጀት በክልሉ ምክር ቤት እና በተዋረድ በየአስተዳደር እርከኑ ምክር ቤቶች ይፀድቃል፡፡

17. የማክሮ ኢኮኖሚና ፊስካል ማዕቀፍ

1. የቢሮው ኃላፊው የክልሉን መንግሥት የማክሮ ኢኮኖሚና የፊስካል ማዕቀፍ እንዲሁም ዓመታዊ በጀት በማዘጋጀት ለክልሉ መስተዳድር ምክር ቤት ያቀርባል፤
2. በዚህ አንቀፅ ንዑስ አንቀፅ 1 መሰረት የሚዘጋጀው ማዕቀፍ እና ዓመታዊ በጀት አዘገጃጀትና አቀራረብ ሥርዓት ቢያንስ የሚከተሉትን ሊይዝ ይገባል፡-
   ሀ) በበጀት ዓመቱ ውስጥ ሊሰበሰብ የሚችለውን ገቢ ግምት በዋና ዋና የገቢ ምንጮች በመለየት፣
   ለ) የክልል መንግሥትን የበጀት ዓመቱን የመደበኛና የካፒታል ወጪ ግምት፣
   ሐ)ለአስተዳደር እርከኖች የሚሰጠውን የበጀት ድጋፍ፣

SECTION FIVE

BUDGET

16. Annual Budget

The budget for each fiscal year which comprises the Regional Government revenue, expenditure and subsidy to the Administrative hierarchy as well as the expenditure shall be approved by the Regional Concil and council of each administrative level.

17. Macro-economic and Fiscal Framework

1. The Head of the Bureau shall annually submit to theAdministrative Council regional government's macro-economic and fiscal framework and annual budget.
2. The annual budget preparation and submission framework pursuant to sub-Article 1 of this article shall includes at least the following:

a) The estimates of all revenue to be collected during the fiscal year by classifying the main revenue item;
b) The estimates of the fiscal year recurrent and capital expenditure;
c) The estimates of budget subsidy to each administrative levels;

uynanni baajeetete irko,

d) Baajeetete dirita fulo dimbbanni gara,

e) Qoqqowu mootimma baajeetete qixxaawo koo-tee amuraatenna baxxitino irko hasidhanno dagoomu bissa hedote giddo wortinota ikka noose.

18. Baajeetete Shiqishshi Amuraatenna

Baajeetete Birxicho

1. Biirote sooreessi mitte mittente baajeetete xa’mora kaima ikkitara dandiitannota jawiidi fulote baajeete bikka gumulanno,
2. Biiro garimma afidhino mootimmate bissa ledo amaalamatenni gashshootu taqqubbanna baajeetete annuwa ikkitino loosi minna diru baajeete hasiissannonsata jawiidi fulo baajeete bikka woy birxicho gumullannita baajeetete xa’mo shiqishate amuraate suudisanno.
3. Biiro garimma afidhino mootimmate bissa ledo amaalamatenni guma kaima assidhino baajeetete beehachenna jeefishshu sheemaati sumiimme bortaje malaatisate amuraate diriirsanno.
4. Jeefisiisaanote Amaale Mini guma kaima assidhinota baajeetete beehachenna jeefishshu sheemaati sumiimme bortaje malaatisate amuraati wodho fushshanno.

መ) የበጀት ዓመቱን የወጪ አሸፋፈን፣

ሠ) የክልሉ መንግሥት በጀት ዝግጅት ሥርዓት ፆታንና ልዩ ድጋፍ የሚሹ የህብረተሰብ ክፍሎችን ከግምት ውስጥ ያስገባ መሆን ይኖርበታል፡፡

18. የበጀት አቀራረብ ሥርዓትና የበጀት ጣሪያ

1. የቢሮ ኃላፊው ለእያንዳንዱ የበጀት ጥያቄ መሰረት ሊሆን የሚገባውን ከፍተኛውን የወጪ በጀት መጠን ይወስናል፡፡
2. ቢሮው አግባብ ካለው የመንግሥት አካል ጋር በመመካከር የአስተዳደር እርከኖችና ባለበጀት መስሪያ ቤቶች ዓመታዊ በጀት የሚያስፈልጋቸውን ከፍተኛውን የወጪ በጀት መጠን ወይም ጣሪያ የሚወሰንበት የበጀት ጥያቄ አቀራረብ ስርዓት ይቀርፃል፡፡
3. ቢሮው አግባብ ካለው የመንግሥት አካል ጋር በመመካከር በውጤት ላይ የተመሠረተ የበጀት አደላደልና የአፈፃፀም ውል ስምምነት ሰነድ መፈራረም ስርዓት ይዘረጋል፡፡
4. የመስተዳድር ምክር ቤት በውጤት ላይ የተመሰረተ የበጀት አደላደልና የአፈፃፀም ውል ስምምነት ሰነድ መፈራረም ሥርዓት ደንብ ያወጣል፡፡

d) The estimates of the fiscal year expenditure;

e) The regional government budget preparation system shall give a special consideration for gender and people those who need special support.

18. Budget Submission System and Budget Ceilings.

1. The head of Bureau shall determine the maximum amount of the expenditure budget on the basis for each budget request.
2. The Bureau shall consult with concerned public body and devise the system of deciding on highest expenditure budget amount or ceiling determining budge demand which is necessary.
3. Bureau shall consult with concerned government body and lay down the out come based budget allocation and implementation contract agreement document signing system.
4. The region Administrative Council shall issue a regulation concerning on the outcome based budget allocation and implementation contract agreement document signing system.

19. Baajeete Kaajjishanna Egensiisa

1. **Biirote Sooreessi:**
   a) Aanino baajeetete dirira hasiissanno baajeete qoqqowu Jeefisiisaanote Amaale Minira shiqishanno,
   b) Qoqqowu Amaale Mine leellatenni qoqqowu Jeefisiisaanote Amaale Mininni irkisante sowaamantino baajeetera xawishsha aanno,
2. Diru baajeete Maaja 15 geeshsha deerru deerrunkunni kaajjitenna beehante goofa noose, hattono Qoqqowu Amaalete Mininni kaajjitino baajeete Affini Gaazeexira attamante fultanno gede assinanni.

20. Baajeetete Tareessa

1. Madawanyatenni Kaappitaale baajeetewa tareessa dandiinanni.
2. Kaappitaaletenni madawanya baajeetewa tareessa didandiinanni
3. Tareessate tareessa assa didandiinanni.
4. Saaxinete tareessa mitte hinge calla fajjinara dandiinanni.
5. Madawanya baajeetewiinni madawanya baajeetewa tareessa dandiinanni.
6. Baajeetete tareessa ledo amadantino tittirshu hajubba Biiro fushshitanno biddissinni gumullanni.

19. በጀት ስለማፅደቅና ስለማሳወቅ

1. **የቢሮ ኃላፊው፡-**
   ሀ) ለተከታዩ በጀት ዓመት የሚያስፈልገውን በጀት ለመስተዳድር ምክር ቤት ያቀርባል፤
   ለ) በክልሉ ምክር ቤት በመገኘት በመስተዳድር ምክር ቤት ተደግፎ ስለተላከው በጀት ማብራሪያ ይሰጣል፤
2. የዓመቱ በጀት እስከ ሐምሌ 15 ቀን በየደረጃው ፀድቆና ተደልድሎ መጠናቀቅ አለበት፤ እንዲሁም በክልሉ ምክር ቤት የፀደቀው በጀት በአፍኒ ጋዜጣ ታትሞ እንዲወጣ ይደረጋል፡፡

20. የበጀት ዝውውር

1. ከመደበኛ በጀት ወደ ካፒታል በጀት ማዛወር ይቻላል፡፡
2. ከካፒታል በጀት ወደ መደበኛ በጀት ማዛወር አይቻልም፡፡
3. የዝውውር ዝውውር መፈፀም አይቻልም፡፡
4. የሳጥን ዝውውር ለአንድ ጊዜ ብቻ ሊፈቀድ ይችላል፡፡
5. ከመደበኛ በጀት ወደ መደበኛ በጀት ማዛወር ይቻላል፡፡
6. ከበጀት ዝውውር ጋር የተያያዙ ዝርዝር ጉዳዮች ቢሮው በሚያወጣው መመሪያ ይወሰናል፡፡

19. Budget Approval and Notification

1. **The Head of the Bureau**:
   a) Shall submit to theAdministrative Council the budget projection for the coming fiscal year;
   b) Provide justifications on the budget endorsed by theAdministrative Council to the state council of the Region.
2. The annual budget shall be approved and allocated until Hamele 15 and published in Affini Gazette.

20. 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.
3. It is impossible to transfer from transferred budget.
4. The transfer of money box may be allowed only for once.
5. It is possible to transfer ordinary budget to other ordinary budget.
6. Details related to budget transfers are determined by the directive to be issued by the Bureau.

21. Mootimmate Loosi MineAssinanni Baajeetete Tareessa

1. **Biirote Sooreessi**:
   a) mootimmate loosi mini giddo baajeete mitte pirograamenni wole pirograamera; mitte cinaancho pirograamenni wole cinaancho pirograamera, mitte pirojekitenni wole projekitera woy mitte madawanya baajeetenni wole madawany baajeetera tareessate,
   b) Mitte pirograame woy cinaancho pirograame giddo noo fulote madabba baajeete mittetenni wolete tareessate,
   c) Alba noo dirra giddo gumulantinotinna baajeetete dirira amandoonnikki pirograamete, cinaancho pirograamenna pirojekitete kaappitaale gattino yawo jeefisiisate hossanno baajeete jeefisiisanno loosi minira kaajjitino pirograamete, cinaancho pirograame woy pirojektete baajeete tareessate,
   d) Mittu mootimmate loosi mini hunda noo pirograamma karsanturo woy babbadanturo kalaqantanno pirogiraamete baajeete mittetewiinni wolete tareessate biilloonye uynoonnisi.

21. በመንግሥት መስሪያ ቤት ውስጥ የሚደረግ

የበጀት ዝውውር

1. **የቢሮ ኃላፊው፦**
   ሀ) በአንድ የመንግሥት መስሪያ ቤት ውስጥ በጀትን ከአንድ ፕሮግራም ወደ ሌላ ፕሮግራም፣ ከአንድ ንዑስ ፕሮግራም ወደ ሌላ ንዑስ ፕሮግራም፣ ከአንድ ፕሮጀክት ወደ ሌላ ፕሮጀክት ወይም ከአንድ የመደበኛ በጀት ወደ ሌላ መደበኛ በጀት ለማዛዋወር፣
   ለ) በአንድ ፕሮግራም ወይም ንዑስ ፕሮግራም ውስጥ ካሉ የወጪ መደቦች በጀት ከአንዱ ወደ ሌላ ለማዘዋወር፣
   ሐ) አስቀድሞ ባሉ ዓመታት ለፀደቀ እና በበጀት ዓመቱ በጀት ላልተያዘለት የፕሮግራም፣ የንዑስ ፕሮግራም ወይም የፕሮጀክት ካፒታል ቀሪ ግዴታዎች ማስፈፀሚያ የሚውል በጀት ለአስፈፃሚው መስሪያ ቤቱ ከፀደቀ የፕሮግራም፣ የንዑስ ፕሮግራም ወይም የፕሮጀክት በጀት ለማዘዋወር፣
   መ) በአንድ የመንግስት መስሪያ ቤት ሥር ያሉ ፕሮግራሞች ሲዋሃዱ ወይም ሲነጣጠሉ ለተፈጠረ ፕሮግራም በጀቱን ከአንዱ ወደ

21. Budget Transfer within Public Bodies

1. **The Head of Bureau is here by empowered to:**
   a) transfer budget in one public body from one program to another program, from one sub-program to another sub-program, from one project to another project or from one regular budget to another regular budget;
   b) transfer budgets from one expenditure category within a program or sub-programme to another;
   c) transfer the budget to theAdministrative Council for the implementation of the remaining obligations of the program, sub-program or project capital that has been approved in previous years and has not been budgeted for the current fiscal year.
   d) transfer the budget from one to another for a program created when programs under one public body are

e) Mitte albanni noo kaappitaalete pirojektewiinni wole haaaro fajjinoonni kaappitaalete pirojektera tareessate biilloonye uynoonnisi.

2. Biirote sooreessi konni quwi hunda cinaancho quwa (1) uynoonnisi biilloonye riqiwotenni garimma afi'rino mootimmate loosi mini aliidi sooreessira aara dandaanno.

22. Mootimmate Minna Mereero Assinanni Baajeetete Tareessa

1. Mootimmate loosu mini fajjinoonnisita madawanya baajeete horonsi'rannokkita ikkite afanturo biirote sooreessi baajeete wolu loosu minira tareessa dandaanno.
2. Biirote sooreessi aante noo korkaattanni mittu mootimmate loosi mini kaappitaalete baajeete wolu mootimmate loosi minira kaappitaalete baajeete tareessinanni gede fajjara dandaanno:

a) Mittu mootimmate loosi mini giddo tuncu yitinota kaapitaalete baajeete xe'ne shotisate baajeete diri wolu mootimmate loosi mine fajjinoonnitanna horote aana hossinokkita kaappitaalete baajeete tareessatenni horonsi'ra hasiissuronna tinino ledote baajeete hasiissinohu

ሌላው ለማዛወር፣

ሠ)ከአንድ ነባር የካፒታል ፕሮጀክት ወደ ሌላ አዲስ የተፈቀደ የካፒታል ፕሮጀክት ለማዛወር፤ ሥልጣን ተሰጥቶታል፡፡

2. የቢሮ ኃላፊው በዚህ አንቀፅ ንዑስ አንቀፅ (1) የተሰጠውን ሥልጣን በውክልና አግባብ ላለው የመንግሥት መስሪያ ቤት የበላይ ኃላፊ ሊሰጥ ይችላል፡፡

22 በመንግሥት መስሪያ ቤቶች መካከል የሚደረግ የበጀት ዝውውር

1. አንድ የመንግሥት መስሪያ ቤት የተፈቀደለትን መደበኛ በጀት የማይጠቀምበት ሆኖ ሲገኝ የቢሮ ኃላፊው በጀቱን ወደ ሌላ መስሪያ ቤት ለማዛወር ይችላል፡፡
2. የቢሮ ኃላፊው በሚከተሉት ምክንያቶች የአንድ የመንግሥት መስሪያ ቤት ካፒታል በጀት ወደ ሌላ የመንግስት መስሪያ ቤት የካፒታል በጀት እንዲዘዋወር ሊፈቅድ ይችላል፡-

ሀ) በአንድ የመንግሥት መስሪያ ቤት ውስጥ ያጋጠመውን የካፒታል በጀት እጥረት ለማቃለል በበጀት ዓመቱ ለሌላ የመንግስት መስሪያ ቤት የተፈቀደና ጥቅም ላይ ያልዋለን የካፒታል በጀት በማዘዋወር መጠቀም አስፈላጊ ሲሆንና

merged or separated;

e) transfer from one existing capital project to another newly approved capital project; He is empowered.

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

22. Budget Transfer Between Public Bodies

1. The Head of Bureau 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 shall not utilize its budget.
2. The Head of Bureau 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 konni albanni kaajjitino pirogiraamera, cinaancho pirogiraamera, pirojekitete woy madawanyate fulo qara qara assootubba ikkansa buuxanturo;

b) Konni albaanni noo dirrara kaajjitinonna baajeete dirira baajeete amandoonnikki pirogiraame, cinaancho pirograame, pirojekte woy madawanyate fulo qara qara assootubbara gattino gadachubba jeefishshira hossanno baajeete xa’mo shiqqinoha ikkiro,

c) Babbaxxitino mootimmate loosi minna hunda noo pirograamma xaadduro woy babbaxxituronna baajeete mittetewiinni wolunniwa tareessinanni gede assa hasiissinota ikkite leelturo.

23. Agarooshshu Baajeetenni Assinanni Baajeete Tareessa

Diru baajeete lallawira ofollinohu ayee ittishshi agarame hee’reennanni loosu aana noo baajeete diri loosu millimo lowonta wiinama ikkituronna diru baajeete qixxaabbanno yannara hendoonnikkiha ledote woxe xa’miniro woy albidi baajeete dirira shiqino uduunnira woy uynoonni owaantera

ይህም ተጨማሪ በጀት ያስፈለገው ቀደም ሲል ለፀደቀ ፕሮግራም፣ ንዑስ ፕሮግራም፣ ፕሮጀክት ወይም የመደበኛ ወጪ ዋና ዋና ተግባራት መሆኑ ሲረጋገጥ፤

ለ) አስቀድሞ ባሉት ዓመታት ለፀደቀና በበጀት ዓመቱ በጀት ላልተያዘለት ፕሮግራም፣ ንዑስ ፕሮግራም፣ ፕሮጀክት ወይም የመደበኛ ወጪ ዋና ዋና ተግባራት ቀሪ ግዴታዎች ማስፈፀሚያ የሚውል በጀት ጥያቄ የቀረበ እንደሆነ፣

ሐ) በተለያዩ የመንግሥት መስሪያ ቤቶች ሥር ያሉ ፕሮግራሞች ሲዋሃዱ ወይም ሲነጣጠሉና በጀቱን ከአንዱ ወደ ሌላ እንዲዘዋወር ማድረግ አስፈላጊ ሆኖ ሲገኝ፤

23 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

provided that the capital budget receiving additional funds is a previously approved program, sub-program,project, xpenditures.

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

c) When budget transferring is necessitated due to the merger or split of the programs in different public bodies.

23. Transfer from Continjency Budget

Without prejudice to the limitations set by the budget Proclamation of the year, when additional funds are requested for the work activities of the current fiscal year that are very urgent and not considered during the preparation of the fiscal year's budget, or when it is confirmed that there is an unpaid debt for goods or services baantoonnikki asali hee'rasi buunxironna Jeefisiisaanote Amaale Mininni fajjiniro biirote sooreessi agarooshsheho amandoonni baajeete giddonni ledote xa'minoonni fulora ikkitanno baajeete tareessa dandaanno.

24. Hedeweelcho Fulora Assinanni Baajeetete Tareessa

Wiinamunna hedeweelcho ikkitubba tuncu yaansa Jeefisiisaanote Amaale Mini gumuliro aleenni quwa 22 nna 23 hunda xawinsoonnihu noo gede hee'reenna ayee mootimmate baajeete buenni amandoonni baajeetenni Jeefisiisaanote Amaale Mini baajeete tareessinanni gede fajjara dandaanno. Tareessano faynaansete loosi minnanni jeeffannoha ikkanno.

25. Ledote Baajeete

Qoqqowu Amaale Mini, Qoqqowu Jeefisiisaanote Amaale Mini shiqishanno gumulote hedo kaima assatenni ledote baajeete fajjara dandaanno.

26. Baajeete Kaajjitukki Keeshsha

1. Qoqqowu Amaale Mini haaru baajeete diri hanafo geeshsha diru baajeete kaajjishikki keeshshiro, Amaalete Mini diru baajeete kaajjisha geeshsha konni albaanni

አገልግሎት ያልተከፈለ ዕዳ መኖሩ ሲረጋገጥ እና በመስተዳድር ምክር ቤት ሲፈቀድ የቢሮ ኃላፊው ለመጠባበቂያ ከተያዘው በጀት ውስጥ በተጨማሪ ለተጠየቀው ወጪ የሚሆን በጀት ማዛወር ይችላል፡፡

24. ለድንገተኛ ወጪ ስለሚደረግ የበጀት ዝውውር

አጣዳፊና ድንገተኛ ሁኔታዎች መከሰታቸውን የክልሉ መስተዳድር ምክር ቤት ሲወስን ከላይ በአንቀጽ 22 እና 23 የተጠቀሰው እንደተጠበቀ ሆኖ ከማንኛውም የመንግስት በጀት ምንጭ ከተያዘው በጀት የመስተዳድር ምክር ቤት የበጀት ዝውውር እንዲደረግ ሊፈቅድ ይችላል፡፡ ዝውውሩም በፋይናንስ መስሪያ ቤቶች ተፈፃሚ ይደረጋል፡፡

25. ተጨማሪ በጀት

የክልሉ ምክር ቤት በመስተዳድር ምክር ቤት የሚያቀርበውን የውሳኔ ሀሳብ መሠረት በማድረግ ተጨማሪ በጀት ሊፈቅድ ይችላል፡፡

26. የበጀት መጽደቅ መዘግየት

1. የክልሉ ምክር ቤት እስከ አዲሱ የበጀት ዓመት መጀመሪያ የዓመቱን በጀት ሳያፀድቅ ቢዘገይ ምክር ቤቱ የዓመቱን በጀት

provided in the previous fiscal year and it is approved by theAdministrative Council, the head of the Bureau may transfer budget from the continjency budget for the requested expenses.

24. Budget Transfer for Unexpected Expense

TheAdministrative Council may allow the budget transfer from any government budget source reserved when urgent and sudden situations encounter not withstanding the provision under Article 22 and 23 of this proclamation.

25. Supplementary Budget

Supplementary budget appropriation may be authorized by the Regional Council on the recommendation of the Administrative Council.

26. Delay in Budget Approval

1. If the Regional Concil does not approve the annual budget until the beginning of the new fiscal year, the money used for the

fajjinoonni pirograammara, cinaancho pirogiraammara, pirojekitubbaranna madawanya fulo qara qara assootu jeefishshira hosanno woxi biirote sooreessi fajjonni horote aana hosanno.

2. Konni quwi cinaancho quwa (1) garinni saynsoonni woxi Qoqqowu Amaale Mine kaajjitanno diru baajeete aaninni xeinsanniha ikkanno.

GAFA LEE

MOOTIMMATE WOXI BAATOOSHSHE

27. Xaphisantino Fande Aaninni Baatooshshe Baata

1 Qoqqowu Amaale Mini baajeete kaajjisha hoogi ikkiro xaphi yitino fande aaninni baatooshshe baata didandiinanni.

2 Biirote sooreessi fajja hoogi ikkiro Qoqqowu Amaale Mini kaajjitino baajeete aaninni baatooshshe baata woy baatooshshu gadacho ea didandiinanni.

28. Baatooshshu Birxicho

Konni lallawi quwa 21 nni 24 geeshsha worroonni garinni ikka hoogiro mittu baajeete diri giddo

እስከሚያፀድቀው ድረስ ቀደም ሲል ለተፈቀዱ ፕሮግራሞች፣ ንዑስ ፕሮግራሞች፣ ፕሮጀክቶች እና የመደበኛ ወጪ ዋና ዋና ተግባራት ማስፈፀሚያ የሚውል ገንዘብ በቢሮ ኃላፊው እየተፈቀደ ጥቅም ላይ ይውላል፡፡

2. በዚህ አንቀጽ ንዑስ አንቀጽ (1) መሠረት የተላለፈው ገንዘብ በክልሉ ምክር ቤት ከሚፀድቀው የዓመቱ በጀት ላይ ተቀናሽ ይደረጋል፡፡

ክፍል ስድስት

የመንግሥት ገንዘብ ክፍያ

27. ከተጠቃለለው ፈንድ ላይ ክፍያ ስለመፈፀም

1. የክልሉ ምክር ቤት በጀት ካላፀደቀ በስተቀር ከተጠቃለለው ፈንድ ውስጥ ክፍያ መፈፀም አይቻልም፡፡
2. የቢሮ ኃላፊው ካልፈቀደ በስተቀር በክልሉ ምክር ቤት ከፀደቀው በጀት ላይ ክፍያ መፈፀም ወይም የክፍያ ግዴታ መግባት አይቻልም፡፡

28. የክፍያ ገደብ

በዚህ አዋጅ ከአንቀጽ 21 እስከ 24 በተደነገገው መሠረት ካልሆነ በስተቀር በአንድ የበጀት ዓመት

implementation of previously approved programs, sub-programs, projects and main activities of regular expenses will be used with the approval of the head of the bureau until the council approves the annual budget.

2. The money transferred according to sub-article (1) of this article will be deducted from the annual budget approved by the Regional Council.

SECTION SIX

DISBURSMENTS OF PUBLIC MONEY

27. Disbursements out of the Consolidated Fund

1. No disbursements shall be made out of the consolidated fund without the prior authorization of the state council.
2. No payment or obligation to pay shall be made from the budget approved by Regional Concil unless authorized by the Head of Bureau.

28. Disbursement Limits

Except as provided in Articles 21 to 24 of this proclamation, baajeete lallawira xawinsoonni mootimmate loosi minnara baantanni gede shallagote boosonni bande fajjinoonni woxu bikki aleenni baatooshshe baata didandiinanni.

29. Woxu Sa"annonna Woxu Hasatto Shiqishannire

1. Biiro fushshitanno biddissi noo gedeenni hee'reenna mootimmate loosi mini sooreessi woy isi riqiwanno manchi loosu mini pirogiraame ledo namoontannota loosu minita woxu hasattonna shiqo Biirote sooreessira shiqisha hoogiro fajjinoonni baajeete aaninni baatooshshe baata didandiinanni.
2. Mootimmate loosi mini shiqishino woxu hasatto garinni baatooshshe baantanni gede baankete hajajo sayinsannihu mootimmate eonna mootimmate loosi mini pirogiraame kaima assatenni ikkanno.
3. Biirote sooreessi woxu shiqonna hasatto shiqinshanni yanna shae fushshanno.

30. Gadacho Ea

1. Mootimmate loosi mini sooreessi woy isi riqiwino manchinni borrotenni xa'ma hoongiro loosu minira fajjinoonni baajeete

ውስጥ በበጀት አዋጁ ለተመለከቱት የመንግሥት መስሪያ ቤቶች እንዲከፈል በሂሳብ መደብ ተለይቶ ከተፈቀደው የገንዘብ መጠን በላይ ክፍያ መፈፀም አይቻልም።

29. የጥሬ ገንዘብ ፍሰት እና የጥሬ ገንዘብ ፍላጎትን ስለማቅረብ

1. ቢሮ የሚያወጣው መመሪያ እንደተጠበቀ ሆኖ የመንግሥት መስሪያ ቤት የበላይ ኃላፊ ወይም እሱ የሚወክለው ሰው ከመስሪያ ቤቱ የሥራ ፕሮግራም ጋር የተጣጣመ የመ/ቤቱን የጥሬ ገንዘብ ፍሰት እና የጥሬ ገንዘብ ፍላጎት ለቢሮ ኃላፊው ካላቀረበ በስተቀር ከተፈቀደው በጀት ላይ ክፍያ መፈፀም አይቻልም።
2. የመንግሥት መ/ቤቱ ባቀረበው የጥሬ ገንዘብ ፍላጎት መሠረት ክፍያ እንዲፈፀም ለባንክ ትዕዛዝ የሚተላለፈው የመንግሥትን ገቢ እና የመንግሥት መስሪያ ቤቱን የሥራ ፕሮግራም መሠረት በማድረግ ይሆናል።
3. የቢሮ ኃላፊው የጥሬ ገንዘብ ፍሰትና የጥሬ ገንዘብ ፍላጎት ማቅረቢያ የጊዜ ሠሌዳ ያወጣል።

30. ግዴታ ስለመግባት

1. በመንግሥት መስሪያ ቤት የበላይ ኃላፊ ወይም እሱ በሚወክለው ሰው በጽሁፍ ካልተጠየቀ በስተቀር ለመስሪያ ቤቱ ከተፈቀደው በጀት

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

29. Submission of Cash Flow and Cash Requirements

1. Without prejudice to the directives to be issued by the Head of Bureau, no disbursements shall be made out of the approved budget unless the head of the public body or his authorized representative submits to the Head of Bureau cash flow and cash requirements.
2. Payment instructions based on the cash flow requirement 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 Head of Bureau shall establish the calendar for submission of cash flow and cash requirements

30. Commitments

1. No commitment shall be made against an apropriation except by requisition of the head of the public body or by a person

aaninni baatooshshe baatate gadacho ea didandiinanni.

2. Ayee mootimmate loosi mini baajeetete diri giddo iillannoha ayee asale baatate dandiissiissanno ikkado baajeete nookkiha ikkiro mootimmate woxi baatooshshe xa’mitanno sumiimme woy wolu dani gadacho giddo ea didandiinanni.

3. Konni quwi cinaancho quwa (2) worroonnihu hee’rirono jeefishshu mitto baajeetete diri aleenni adhitanno pirojektera seeda yanna sheemaate eate pirojektennita umi dirira kaajjitino baajeete hee’rase buuxa calla ikkado ikkitanno.

4. Biirote sooreessi mitte mittente shallagote boosora e’noonniha faynaansete gadacho qorqorate dandiissiisanno amuraatenna shallago borreessantanno ikkito gumulanno.

5. Mootimmate loosi mini soorreessi biirote sooreessi diriirsanno amuraati garinni mitte mittente shalagote boosora e’nonni faynaansete gadacho qorqorate dandiissiissanno maareekko amadanno.

ላይ ክፍያ ለመፈፀም ግዴታ መግባት አይቻልም፡፡

2. ማናቸውም የመንግስት መስሪያ ቤት በበጀት ዓመቱ ውስጥ የሚደርስ ማናቸውም ዕዳ ለመክፈል የሚያስችል በቂ በጀት ካልኖረው በስተቀር የመንግስት ገንዘብ ክፍያን የሚጠይቅ ስምምነት ወይም ሌላ ዓይነት ግዴታ ውስጥ መግባት አይቻልም፡፡

3. በዚህ አንቀጽ ንዑስ አንቀጽ (2) የተደነገገው ቢኖርም አፈፃፀሙ ከአንድ የበጀት ዓመት በላይ ለሚወስድ ፕሮጀክት የረዥም ጊዜ ውል ለመዋዋል ለፕሮጀክቱ የመጀመሪያ ዓመት የፀደቀ በጀት መኖሩን ማረጋገጥ ብቻ በቂ ይሆናል፡፡

4. የቢሮ ኃላፊው ለእያንዳንዱ የሂሳብ መደብ የተገባለትን የፋይናንስ ግዴታ ለመቆጣጠር የሚያስችል ስርዓትና ሂሳቡ የሚመዘገብበትን አኳኋን ይወስናል፡፡

5. የመንግሥት መስሪያ ቤት የበላይ ኃላፊ የቢሮ ኃላፊው በሚዘረጋው ሥርዓት መሠረት ለእያንዳንዱ የሂሳብ መደብ የተገባለትን የፋይናንስ ግዴታ ለመቆጣጠር የሚያስችል መዝገብ ይይዛል፡፡

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 subarticle (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 Head of 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 Head of Bureau.

31. Uduunnichohonna Owaantete Baantanni Baatooshshe

Mootimmate loosu mini sooreessi woy isi riqiwanno manchi shiqa hasiissanno fulote tittirsha woy baatooshshu buuxisiishsha lede konni woroonni xawinsoonniri wo'mansa buuxa hoogi geeshsha baatooshshe baata didandaanno:

1. Baatooshshu loosamino loosira woy uduunnichohonna owaantete shiqishsho lainoha ikkiro:

a) Loosu goofasi, uduunnu shiqasi woy owaante aamamasenna baatooshshu sumiimmete garinni xa'maminoha ikkasi, baatooshshu sumiimmete aana xawinsoonniha ikka hoogirono adhamooshshu nooha ikkasi,

b) Sumiimmete e'noonni gadacho garinni baatooshshu baatamannohu loosu goofara, uduunnu shiqasiranna owaante aamamasera albaanni ikkanna baatooshshu sumiimmete garinni xa'maminoha ikkiro, woy

c) Biiro fushshitanno amuraati garinni buuxishshu afamara albaanni baatooshshu baatama

31. ስለ ዕቃዎችና አገልግሎቶች የሚደረግ ክፍያ

የመንግሥት መስሪያ ቤት የበላይ ኃላፊ ወይም እርሱ የሚወክለው መቅረብ ካለበት የወጪ ዝርዝር ወይም የክፍያ ማረጋገጫ በተጨማሪ ከዚህ በታች የተመለከቱት መሟላታቸውን ካላረጋገጠ በስተቀር ክፍያ ሊፈፅም አይችልም፡-

1. ክፍያው የተከናወኑ ሥራዎችን ወይም የዕቃና የአገልግሎት አቅርቦትን የሚመለከት ሲሆን፣

ሀ) ሥራው መጠናቀቁን፣ ዕቃው መቅረቡን ወይም አገልግሎቱ መሰጠቱንና ዋጋው በስምምነቱ መሠረት የተጠየቀ መሆኑን፣ ዋጋው በስምምነቱ ካልተገለፀም ተቀባይነት ያለው መሆኑን፣

ለ) በስምምነቱ በተገባው ግዴታ መሠረት ክፍያው የሚፈፀመው ሥራው ከመጠናቀቁ፣ ዕቃው ከመቅረቡና አገልግሎቱ ከመሰጠቱ በፊት ሲሆን ክፍያው በስምምነቱ መሠረት የተጠየቀ መሆኑን፣ ወይም

ሐ) የቢሮ ኃላፊው በሚያወጣው ስርዓት መሠረት ማረጋገጫ ከመገኘቱ በፊት ክፍያ መፈፀም ያለበት ሲሆን ጥያቄው

31. Payments for Goods and Services

In addition to the list of expenses or proof of payment to be submitted, the head of a public body or his representative shall not make a payment unless he confirms that the following are fulfilled:-

1. 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, or if not specified by the contract, is reasonable;

b) According to the obligation under the agreement, the payment is made before the work has been completed, the goods are delivered and the service is provided, and the payment is requested according to the agreement, or

c) According to the system issued by the head of the bureau, payment shall be made before confirmation noosiha ikkanna xa'mo adhamooshshu noota ikkase, woy

d) Ayeehano konni gobbaanni assinanni baatooshshe ikkiro baantannisi manchi baatooshshe afi'ra hasiissannoha ikkasi,

2. Biiro konni quwi garinni wonsha hasiissannore buuxatenna xinbiiwate jeefishshi amuraate loosu aana hosiisate dandiisiisanno biddissa fushshitara dandiitanno.

3. Biiro fushshitanno biddissinni gumulamanno woxi bikki aleenni noohu ayee mootimmate woxi baatooshshi baatama noosihu baankete shallagora woxe saysatenni ikkanno.

4. Mootimmate loosi minna shiimammaada fulo baatooshshira hosanno woxi ofollanno kaaziini hee'ransara hasiisannoha ikkanna kaaziinaho gashshidhanno woxi bikki biiro fushshitanno biddissi garinni gumulamanno.

32. Kaappitaale Baajeetera Uynanni Chirootu Yanna

Mittu baajeete diri giddo loosu aana hossino pirogiraame, cinaancho progiraame woy

ተቀባይነት ያለው መሆኑን፣ ወይም

መ) ማናቸውም ከዚህ ውጪ የሚደረግ ክፍያ ሲሆን የሚከፈለው ሰው ክፍያውን ማግኘት የሚገባው መሆኑን፤

2. ቢሮው በዚህ አንቀጽ መሰረት ሊሟሉ የሚገባቸውን የማረጋገጥና የማጣራት አፈፃፀም ስርዓት ሥራ ላይ ለማዋል የሚያስችል መመሪያ ሊያወጣ ይችላል፡፡

3. ቢሮ በሚያወጣው መመሪያ ከሚወሰን የገንዘብ መጠን በላይ ያለ ማናቸውም የመንግስት ገንዘብ ክፍያ መፈፀም ያለበት በባንክ ሂሳብ ገንዘብ በማስተላለፍ ይሆናል፡፡

4. የመንግሥት መስሪያ ቤቶች ለጥቃቅን ወጪዎች ክፍያ የሚውል ገንዘብ የሚቀመጥበት ካዝና ሊኖራቸው የሚገባ ሲሆን፣ በካዝና ሊያሳድሩት የሚገባው የገንዘብ መጠን ቢሮው በሚያወጣው መመሪያ መሠረት ይወሰናል፡፡

32. ለካፒታል በጀት የሚሰጥ የችሮታ ጊዜ

በአንድ የበጀት ዓመት ውስጥ ከተከናወነ ፕሮግራም፣ ንዑስ ፕሮግራም ወይም ፕሮጀክት ጋር በተያያዘ የቀረበ የፕሮግራሙ፣

is received and the request is accepted, or

d) If any payment is made outside of this, the person who has been paid deserves to receive the payment;

2. The bureau may issue directive for the implementation of the verification and verification performance system that must be fulfilled.

3. Payment of any government funds exceeding the amount determined by the directive to be issued by bureau shall be made by bank account transfer.

4. Public bodies shall have a safe where money can be kept to pay for small expenses, and the amount of money to be kept in the safe will be determined according to the directive to be issued by the bureau.

32. Grace Period for Capital Budget

A request for payment of capital expenditure of the program, pirojekte ledo amadaminnohunni shiqqino pirogiraamete, cinaancho progiraame woy pirojektete kaappitaalete fulo baatooshshi xa'mo baajeetete diri goofihu gedensaanni heedhanno sajjuu barrubba giddo goofino baajeetete diri pirogiraamete, cinaancho progiraame woy pirojektennita kaappitaale baajeetenni hendeenna baatamara dandaanno.

33. Eotenni Qollanniha

1. Wole seerubbanni ki'noonni kio noo gede heedheenna mootimmate loosi minnara so'rotenni eo assinoonni woxi hee'rasi buuxanturo, woxu qoosso noosihura qolamara dandaanno; Tittrshu jeefishshi biddissunni gumulamanno.

2. Konni quwi cinaancho quwa (1) aana worroonniha jeefisate so'rotenni eo assinoonni woxe gooffino baajeetete dirinni ikkiro woxe qolate aanino diri baajeetenni irkinsara hasiisanno.

የንዑስ ፕሮግራሙ ወይም የፕሮጀክቱ የካፒታል ወጪ ክፍያ ጥያቄ የበጀት ዓመቱ ካለቀ በኋላ ባለው ሠላሳ ቀን ጊዜ ውስጥ ከተጠናቀቀው በጀት ዓመት የፕሮግራሙ፣ የንዑስ ፕሮግራሙ ወይም የፕሮጀክቱ የካፒታል በጀት ላይ ታስቦ ሊከፈል ይችላል፡፡

33. የገቢ ተመላሽ

1. በሌሎች ሕጎች የተደረገው ገደብ እንደተጠበቀ ሆኖ ለመንግሥት መስሪያ ቤት በስህተት ገቢ የተደረገ ገንዘብ መኖሩ ሲረጋገጥ፣ ገንዘቡ ለባለመብቱ ተመላሽ ሊደረግ ይችላል፡፡ ዝርዝር አፈፃፀሙ በመመሪያ ይወሰናል፡፡
2. በዚህ አንቀጽ ንዑስ አንቀጽ (1) ላይ የተደነገገውን ተፈፃሚ ለማድረግ በስህተት ገቢ የተደረገው ገንዘብ በተጠናቀቀው የበጀት ዓመት ከሆነ ገንዘቡን ተመላሽ ለማድረግ በተያዘው የበጀት ዓመት በበጀት ሊደገፍ ይገባል፡፡

sub-program or project carried out in one fiscal year may be paid against the capital budget of the program, sub-program or project within thirty days after the end of the fiscal year.

33. Refunds of Revenue

1. 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 determined by the directive directive to be issued.
2. In order to implement the provisions of sub-article (1) of this article, if the wrongly collected money is in the completed fiscal year, it should be funded in the budget of the fiscal year in which the money is to be returned.

GAFA LAMALA

LOOSU AANA HOSSINOKKI BAAJEETE GASHSHOOTE

34. Loosu Aana Hossinokki Baajeette

1. Konni lallawinni baajeetennire xawinsoonniri hattono biiro hajote fushshitanno biddissi noo gedeenni hee'reenna baajeete dirira fajjinoonninna baajeete diri goofimarchi barri geeshsha fulo assinikkinni woy loosu aana hossukki gattino shallago baalanti qoqqowoho xaphi yitino fande shallagora higgannota ikkitanno.
2. Konni quwi cinaancho quwa (1) xawinsoonni baajeete aananno baajeetete dirira ledote baajeetimmanni Qoqqowu Amaale Minira shiqqe kaajjitannonna loosu aana hossanno gede assinanni.
3. Biiro baajeete dirinni madawanyatenna kaappitaalete baajeetera fajjineenna loosu aana hossukki gattino baajeete qoqqowu mootimma asale baatate woy shallago taashshate hosiisa dandiitanno.
4. Loosu aana hossukki gattino maazzagaajju eo aananno baajeetete diri shallagiweelo baajeete hanqafame qoqqowu amaale mininni kaajjituro maazzagaajju mini loosu aana hosiisanno.

ክፍል ሰባት

ሥራ ላይ ያልዋለ በጀት አስተዳደር

34. ሥራ ላይ ያልዋለ በጀት

1. በዚህ አዋጅ ስለበጀት የተመለከተው እንዲሁም ቢሮው ስለ ጉዳዩ የሚያወጣው መመሪያ እንደተጠበቀ ሆኖ፣ ለበጀት ዓመቱ የተፈቀደ እና እስከ በጀት ዓመቱ መጨረሻ ቀን ድረስ ወጪ ሳይደረግ ወይም ሥራ ላይ ሳይውል የቀረ ሂሳብ ሁሉ ለክልሉ የተጠቃለለ ፈንድ ሂሳብ ተመላሽ ይደረጋል፡፡
2. በዚህ አንቀጽ ንዑስ አንቀጽ (1) የተገለፀውን በጀት በቀጣዩ የበጀት ዓመት በተጨማሪ በጀትነት ለክልሉ ምክር ቤት ቀርቦ እንዲፀድቅና በሥራ ላይ እንዲውል ይደረጋል፡፡
3. ቢሮው በበጀት ዓመቱ ለመደበኛ እና ካፒታል በጀት ተፈቅዶ በሥራ ላይ ያልዋለን ተራፊ በጀት ለክልሉ መንግሥት ዕዳ ክፍያ ወይም ሂሳብ ማስተካከያ ማዋል ይችላል፡፡
4. ሥራ ላይ ያልዋለው የማዘጋጃ ቤት ገቢ በቀጣዩ የበጀት ዓመት ያለቀመር በበጀት ተካቶ በክልሉ ምክር ቤት ሲፀድቅ ማዘጋጃ ቤቱ ሥራ ላይ ያውለዋል፡፡

SECTION SEVEN

ADMINISTRATION OF UNUSED BUDGET

34. UNUSED BUDGET

1. Without prejudice to to the provisions of this proclamation and bureaus' directive regarding the budget on the matter, all the accounts approved for the fiscal year and left unspent or unused until the end of the fiscal year shall be returned to the consolidated fund account of the region
2. The budget described in sub-artilce (1) of this article will be presented to the Regional Concil as an additional budget in the next fiscal year for approval and implementation.
3. The bureau may use the budget approved for the regular and capital budget in the fiscal year to pay the government's debt or adjust the balance.
4. The unused municipal revenue is included in the budget of the next fiscal year without any formula and the municipality uses it when approved by the Regional Concil.

5. Konni quwi cinaancho quwa (1) worroonnihu hee'rirono kaa'lotenna liqoote shallago xaphi yitino fande giddo ikkite hasiishshu garinni loosu aana hosase suffara dandiitanno.

35. Balaxote Baatooshshe

1. Biirote sooreessi mootimmate loosi minnaranna gashshootu taqqubbara mittu baajeete diri giddo baajeetensanni qoltannoha balaxote baatooshshe fajjinansara dandaanno.
2. Baajeete diri goofimarchira qolloonnikkiti, karroonnikkiti woy riqimboonnikkiti ayee balaxote baatooshshi shallago dirunni shiqqanno mootimmate shallago ledo xaphi yite rippoorte ikka noose.

36. Odiitetenni Anfoonni Qollanni Woxe

1. Ayee mootimmate losu minna gido bajeetete dirinni qorqorshunni afantino woxu xe'nenni qolloonni woxe, bajeetete diri bajeetete ikkino gede kiirre horote aana hoosinsanniha ikkanno.
2. Konni quwi cinaancho quwa (1) worroonnihu hee'rirono qolloonni woxi sa'u bajeetete dirrara oditete afaminoha ikkiro ledote bajeete assine Qoqqowu Amalete Mininin kajitanno woyte horote aana hosannoha ikkanno.
3. Konni quwi cinaancho quwa (2)

5. በዚህ አንቀጽ ንዑስ አንቀጽ (1) የተደነገገው ቢኖርም የዕርዳታና ብድር ሂሳብ በተጠቃለለው ፈንድ ውስጥ ሆኖ እንደ አስፈላጊነቱ ሥራ ላይ መዋሉ ሊቀጥል ይችላል፡፡

35. ቅድመ ክፍያ

1. የቢሮ ኃላፊው ለመንግሥት መሥሪያ ቤቶችና ለአስተዳደር እርከኖች በአንድ የበጀት ዓመት ውስጥ ከበጀታቸው ተመላሽ የሚደረግ ቅድመ ክፍያ ሊፈቅድላቸው ይችላል፡፡
2. በበጀት ዓመቱ መጨረሻ ያልተመለሰ፣ ያልተወራረደ ወይም ያልተተካ ማናቸውም የቅድመ ክፍያ ሂሳብ በዓመቱ ከሚቀርበው የመንግሥት ሂሳብ ጋር ተጠቃሎ ሪፖርት መደረግ አለበት፡፡

36. የኦዲት ግኝት ተመላሽ

1. በማናቸውም የመንግሥት መስሪያ ቤቶች ውስጥ በበጀት ዓመቱ ከተመረመረ ሂሳብ የተገኘ የኦዲት ግኝት ተመላሽ ገንዘብ የበጀት ዓመቱ በጀት አካል እንደሆነ ታሳቢ ተደርጎ በጥቅም ላይ የሚውል ይሆናል፡፡
2. በዚህ አንቀጽ ንዑስ አነቀጽ (1) ላይ የተጠቀሰው እንደተጠበቀ ሆኖ ተመላሽ የተደረገው ገንዘብ ያለፉ በጀት ዓመታት የኦዲት ግኝት ከሆነ በተጨማሪ በጀትነት በክልሉ ምክር ቤት ሲፀድቅ በጥቅም ላይ የሚውል ይሆናል፡፡

5. Notwithstanding the provisions of sub-article (1) of this article, the grant and loan account may continue to be used in the Consolidated Fund as necessary.

35. Advances

1. The Head of Bureau head may allow the advance that to be returned from their annual budget to public body and administrative levels.
2. 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.

36. Return of Audit Findings

1. In any public body, the refund of audit findings obtained from audited accounts during the fiscal year shall be considered as part of the budget of the fiscal year and shall be utilized.
2. Notwithistanding to Sub-Artilce (1) of this article, if the returned money is an audit finding of previous fiscal years; it shall be used as an additional budget when approved by the Regional Concil.
3. Notwithstanding to sub-artilce (2)

worroonnihu hee'rirono sa'u bajeetete dirra oditetenni afaminonna qolloonni woxe qoqqowu xaphi yitino fande shallagora eo assinanni.

37. Balaxote Baatooshshira Xeisa

Ayee balaxote baatooshshi shallago hajajjanno wodho garinni wo'munni woy gama baantoonnikkita, karroonnikkita woy qolloonnikkita ikkituro:

1. Wommete baatooshshe agurranna balaxote baatooshshe adhino manchira qoqqowu mootimma widoonni baattanni woxe,
2. Balaxote baatooshshe adhino manchi reynoha ikkiro wommete baatooshshinninna reyotenni owaante uurrate korkaatinni baantanni baatooshshe agurranna ragi'raanote mootimmate widoonni baantanni woxi aaninni xeinsanni.

38. Fulote Qola

Baajeetete dirinni qoqqowu mootimma adhitinoha ayee:

1. Fulo qolloonniha,
2. Sayinse baanteenna qolloonni woxe,
3. Qolloonni shallago, qolloonni taakise woy baatooshshu aana waagu taashsho assinoonni

3. በዚህ አንቀጽ ንዑስ አንቀጽ (2) ላይ ያለው እንደተጠበቀ ሆኖ ያለፉት በጀት ዓመታት የኦዲት ግኝት ተመላሽ የተደረገው ገንዘብ የተጠቃለለው ፈንድ ሂሳብ ውስጥ ገቢ መደረግ ይኖርበታል፡፡

37. የቅድመ ክፍያ ተቀናሽ

ማናቸውም የቅድመ ክፍያ ሂሳብ በሚያዘው ደንብ መሠረት በሙሉ ወይም በከፊል ያልተከፈለ፣ ያልተወራረደ ወይም ያልተመለሰ ሲሆን፡-

1. ከጡረታ አበል በስተቀር የቅድመ ክፍያውን ለወሰደው ሰው በክልል መንግስት ከሚከፈል ማናቸውም ገንዘብ፣
2. የቅድመ ክፍያውን የወሰደው ሰው ሞቶ እንደሆነ ከጡረታ አበልና በሞት ምክንያት አገልግሎት ሲቋረጥ ከሚከፈል ክፍያ በስተቀር ለወራሾቹ በመንግሥት ከሚከፈል ማናቸውም ገንዘብ ላይ ተቀናሽ ሊደረግ ይችላል፡፡

38. የወጪ ተመላሽ

በበጀት ዓመቱ ውስጥ የክልሉ መንግሥት የተቀበለው ማናቸውም፡-

1. የወጪ ተመላሽ
2. በብልጫ የተከፈለ ገንዘብ ተመላሽ፣
3. በተመላሽ ሂሳብ፣ በተመላሽ ታክስ ወይም በክፍያ ላይ የዋጋ ማስተካከያ በመደረጉ ምክንያት

of this article, the refund of audit findings of previous fiscal years should be credited to the consolidated fund account.

37. Prepayment Deduction

Any Prepaid Account that has not been fully or partially paid, settled or refunded:

1. From any amount paid by the regional Government to the person who has taken the advance payment, except pension;
2. If the recipient of the advance payment passes away, is may be subtracted from any sum that the government pays heirs, with the exception of pensions and death-related service terminations.

38. Refunds of Expenditure

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

1. a refund of an expenditure;
2. Replaneshiment for an overpayment;
3. a rebate, including a tax rebate

korkaatinni afi'nannita ledote qolo,

4. Gawajjo kiisate baantoonni baatooshshi korkaatinni afamino woxi, woy
5. Mootimmate loosi mini jiro aana iillitino gawajjo kiisate shiqqino xa'mo korkaatinni afi'nanni woxe, konni albaanni tenne hajora assinoonni fulo woy balaxote baatooshshi shallago amandoonni baajeete umi hunda eo ikkite maareekkama noose.

GAFA SETTE

MOOTIMMATE ASALENNA MOOTIMMATE UYNANNI LIQOO

39. Liqii'rate Biilloonye

1. Konni lallawira quwa 41 worroonnihu noo gedeenni hee'reenna Qoqqowu Amaale Mininni fajja hoongiro qoqqowu mootimmanni woy qoqqowu mootimma su'minni woxe dhaaddotenni liqii'ra woy liqii'rate kaa'litannota wowete borro taje aate didandiinanni.
2. Konni quwira cinaancho quwa (1) aana worroonni garinni Qoqqowu Amaale Mini fajjiro biirote sooreessi qoqqowu mootimma su'minni woxe liqii'rate, liqoote kaa'litanno wowete bortaje fushshatenna wowe aate dandaanno.

የሚገኝ ተመላሽ ጭምር፣

4. የጉዳት ካሳ በመከፈሉ ምክንያት የተገኘ ገንዘብ፣ ወይም
5. በመንግስት መስሪያ ቤት ሀብት ላይ የደረሰው ጉዳት ወይም ኪሳራ እንዲተካ በቀረበ ጥያቄ ምክንያት የሚገኝ ገንዘብ፣ ቀደም ሲል ለዚሁ ጉዳይ የተደረገው ወጪ ወይም የቅድመ ክፍያ ሂሳብ በተያዘበት የበጀት ርዕስ ሥር ገቢ ሆኖ መመዝገብ አለበት፡፡

ክፍል ስምንት

የመንግሥት ዕዳ እና ከመንግሥት የሚሰጥ ብድር

39. የመበደር ሥልጣን

1. በዚህ አዋጅ በአንቀጽ 41 የተደነገገው እንደተጠበቀ ሆኖ በክልሉ ምክር ቤት ካልተፈቀደ በስተቀር በክልል መንግሥት ወይም በክልል መንግሥት ሥም ገንዘብ በቀጥታ መበደር ወይም ለመበደሪያነት የሚያገለግል የዋስትና ሰነድ ለመስጠት አይቻልም፡፡
2. በዚህ አንቀጽ ንዑስ አንቀጽ (1) ላይ በተደነገገው መሠረት የክልሉ ምክር ቤት ሲፈቅድ የቢሮ ኃላፊው በክልሉ መንግስት ሥም ገንዘብ ለመበደር፣ ለመበደሪያነት የሚያገለግል የዋስትና ሰነድ ለማውጣት እና ዋስትና ለመስጠት ይችላል፡፡

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

SECTION EIGHT

PUBLIC DEBT AND LOAN GRANTED BY THE GOVERNMENT

39. Authority to Borrow

1. Without prejudice to article 41 of this proclamation no money shall be borrowed or security issued by or on behalf of the Regional Government without the authorization of the Regional Council.
2. The Head of Bureau is only authorized to borrow money or issue a guarantee or securities on behalf of the Regional Government.

40. Liqoote Sumuumme Malaatisa

Biirote sooreessi qoqqowu mootimma su'minni liqoote sumuumme malaatisanno gede wole qoqqowu mootimma biilira lekkishsha aara dandaanno.

41. Liqii'nanni Bortaje Soorri'ranna Liqoo Xaphi Assa

Biirote sooreessi hasiissu yannara liqiissannohu ledo sumuu yaatenni:

1. Baatooshshu yanna iillitara albaanni adhinoonni liqoo balaxe baatate,
2. Liqoote bortajenni adhinoonni liqoo wole liqoote udiinnichinni riqiwate,
3. Mitte woy mittete ale ikkitino liqoo balanxe adhinoonni liqoonni woy haaro liqoonni xaphi assara dandaanno.

42. Liqii'nanni Woxi Dana

Qoqqowu mootimma su'minni haa'noonni dhaaddote liqoo woy qoqqowu mootimma su'minni fultino wowete bortajja woy wowe e'noonni gadachubba gobbate woxinni qolle baantara dandiinanni.

43. Liqoote Gadachubba Baatooshshe

Qoqqowu mootimma su'minni adhinoonni liqoonna wowete

40. **የብድር ስምምነቶችን ስለመፈረም**

የቢሮ ኃላፊው በክልል መንግሥት ስም የብድር ስምምነቶችን እንዲፈርም ለሌላ የክልሉ መንግሥት ባለሥልጣን ውክልና ሊሰጥ ይችላል፡፡

41. **የመበደሪያ ሰነድን ስለመለወጥና ብድሮችን ስለማጠቃለል**

የቢሮ ኃላፊው አስፈላጊ በሚሆንበት ጊዜ ከአበዳሪው ጋር በመስማማት፡-

1. የክፍያው ጊዜ ከመድረሱ በፊት የተወሰደን ብድር አስቀድሞ ለመክፈል፣
2. በአንድ የመበደሪያ ሰነድ የተወሰደን ብድር በሌላ የመበደሪያ መሳሪያ ለመተካት፣
3. አንድ ወይም ከአንድ በላይ የሆኑ ብድሮችን ቀድሞ በተወሰደ ብድር ውስጥ ወይም በአዲስ ብድር ለማጠቃለል ይችላል፡፡

42. **የመበደሪያ ገንዘብ ዓይነት**

በክልል መንግሥት ስም የተወሰዱ ቀጥታ ብድሮች ወይም በክልሉ መንግሥት ስም የወጡ የዋስትና ሰነዶች ወይም ዋስትና የተገባባቸው ግዴታዎች በሀገሪቱ ገንዘብ ተመልሰው ሊከፈሉ ይችላሉ፡፡

43. **የብድር ግዴታዎች ክፍያ**

በክልል መንግሥት ስም የተወሰዱ ብድሮችና የዋስትና ሰነዶች ዋና

40. Execution of Loan Agreements

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

41. Loans for the Management of the Consolidated Fund

The Head of Bureau shall, in agreement with the Lender, when necessary:

1. To prepay a loan taken before the due date;
2. To replace a loan taken from one debt instrument with another debt instrument;
3. Can consolidate one or more loans into an existing loan or into a new loan.

42. Types of Loan

Direct loans taken in the name of the regional government or securities issued in the name of the regional government or guaranteed obligations may be repaid in the country's currency.

43. Payment of Loan Obligations

The principal amount of loans and securities taken on behalf of the regional government, the interest bortajja qara woxe, kuri aana baantanni qallonna loosu massago fulo xaphi yitino fandenni hendante kawiinni fulo ikkite baatantanno.

44. Dandiissiisa

1. Biirote sooreessi mootimma liqiissitino woxenna liqiissaano baattara hasiisannoha buuxamino asali ledo dandiisiisamanno gede assara dandaanno
2. Togoo dandiisiishshi mootimmate shallago rippoorte giddo xawadu garinni baxxe leella noosi.

45. Mootimmate Asali Gashshoote

Jeefisiisaanote Amaale Mini qoqqowu mootimma asale gashshooote, konni asali aana qallo baantanni ikkito hattono wowete gashshootira hasiissannota wodhubba fushshara dandaanno.

46. Asale woy Qoosso Saysa

1. Jeefisiisaanote Amaale Mini:

a) Qoqqowu mootimma asali sa’’anno gara,

b) Sayikki bissa noonsa qoosso qoqqowu mootimmara sayissara dandiitanno ikkito wodho fushshara dandaanno.

ገንዘብ፣ በእነዚሁ ላይ የሚከፈል ወለድ እና የአስተዳደር ወጪ ከተጠቃለለው ፈንድ የሚታሰቡ ሆነው ከዚሁ ወጪ ተደርገው ይከፈላሉ፡፡

44. **ማቻቻል**

1. የቢሮ ኃላፊው መንግሥት ካበደረው ገንዘብ ለእነዚህ አበዳሪዎች ሊከፍል ከሚገባው የተረጋገጠ ዕዳ ጋር እንዲቻቻል ሊያደርግ ይችላል፡፡
2. የዚህ ዓይነቱ ማቻቻል በመንግሥት የሂሳብ ሪፖርት ውስጥ በግልፅ ተለይቶ መመልከት አለበት፡፡

45. **የመንግሥት ዕዳ አስተዳደር**

መስተዳድር ምክር ቤት የክልል መንግሥትን ዕዳ ስለ ማስተዳደር፣ በዚህ ዕዳ ላይ ወለድ ስለሚከፈልበት ሁኔታ እንዲሁም ለዋስትና አስተዳደር አስፈላጊ የሆኑ ደንቦችን ሊያወጣ ይችላል፡፡

46. ዕዳን ወይም መብትን ስለማስተላለፍ

1. መስተዳድር ምክር ቤት፡-

ሀ) የክልል መንግስት ዕዳ ስለሚተላለፍበት፣

ለ) ሶስተኛ ወገኖች ያላቸውን መብት ለክልል መንግስት ሊያስተላልፉ ስለሚችሉበት ሁኔታ ደንብ ሊያወጣ ይችላል፡፡

payable on the same and the administrative expenses are considered from the consolidated fund and are paid from the same expenditure.

44. SET-off

1. The head of the Bureau may make the money lent by the government to be offset against the guaranteed debt owed to these creditors.
2. This type of set-off should be clearly identified in the government accounting report**.**

45. Government debt management

TheAdministrative Council may issue regulations necessary for the management of the state government's debt, the conditions for payment of interest on such debt, and the management of securities.

46. Assignment of Rights or Debts

1. TheAdministrative Council:

a) Regional government debt transfer,

b) assignment of rights of third parties to the Regional Government.

2. Konni quwi cinaancho quwa (1) worroonni garinni Jeefisiisaanote Amaale Mini fushshanno wodhora xawinsanni garinni ikka hoogiro ayee asale woy qoosso saysa didandiinanni.

47. Mootimmate Asale Maareekka

Biirote sooreessi konni woroonni tittirre worroonni garinni guutanna tittirancho ikkitino maareekkubba amadanno:

1. Konni lallawira worroonni garinni gobbate giddoydinni dhaaddote liqoo adhatenninna wowete bortajja fushshatenninna hiratenni liqootenni adhinoonni woxi bikka,
2. Konni garinni liqootenni afamino woxi xawishsha,
3. Liqootenni afamino woxe lainohunni baantoonni qara woxenna qallo,
4. Dhaaddote liqoo adhatenna wowete bortajja fushshatenni, gashshatenna qole hidhate ledo amadaminohunni maareekkotenna faynaansete riqiwaanora hattono woloota massagote owaantuwara hattono wowe aatenni, gashshatenna e'noonni wowe gadacho garinni baatate ledo amadante aamantanno massagote owaantuwara assinoonni fulo,
5. Wowe lainohunni fajjinoonni

2. በዚህ አንቀጽ ንዑስ አንቀጽ (1) በተደነገገው መሰረት መስተዳድር ምክር ቤት በሚያወጣው ደንብ በተመለከተው መሠረት ካልሆነ በስተቀር ማናቸውም ዕዳ ወይም መብት ሊተላለፉ አይችሉም፡፡

47. የመንግሥትን ዕዳ ስለ መመዝገብ

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

1. በዚህ አዋጅ በተደነገገው መሠረት ከሀገር ውስጥ ቀጥታ ብድር በመውሰድ እና የዋስትና ሰነዶችን በማውጣትና በመሸጥ በብድር የተወሰደውን ገንዘብ መጠን፣
2. በዚህ ዓይነት በብድር የተገኘው ገንዘብ መግለጫ፣
3. በብድር የተገኘውን ገንዘብ በሚመለከት የተከፈለ ዋና ገንዘብና ወለድ፣
4. ቀጥታ ብድር ለመውሰድ እና የዋስትና ሰነዶችን ከማውጣት፣ ከማስተዳደር እና መልሶ ከመግዛት ጋር በተያያዘ ለምዝገባ እና ለፋይናንስ ወኪሎች እንዲሁም ሌሎች አስተዳደራዊ አገልግሎቶች እንዲሁም ዋስትና ከመስጠት፣ ከማስተዳደር እና በተገባው የዋስትና ግዴታ መሰረት ከመክፈል ጋር በተያያዘ ለሚሰጡ አስተዳደራዊ አገልግሎቶች የተደረገውን ወጪ፣
5. ዋስትናዎችን በሚመለከት

2. Except as provided by regulations to be issued pursuant to sub-article (1) of this article no rights or debts are assignable.

47. Records of Public Debt

The Head of Bureau shall maintain a comprehensive and detailed record;

1. In accordance with the provision of this proclamation, the amount of money borrowed by taking direct loans from the domestic loan, issuing and selling securities;
2. Declaration of the proceeds of such loan;
3. Principal and interest paid in respect of the proceeds of the loan;
4. Expenses incurred for registration and financial agents and other administrative services in relation to taking direct loans and issuing, managing and repurchasing securities, as well as administrative services provided in connection with guaranteeing, managing and paying under due guarantee obligations.
5. Regarding the guarantees, it

gara, wowete xawishsha, baantoonni bikkanna xaphooma massagote fulo maareekkanno.

የተፈቀዱበትን ሁኔታ፣ ስለ ዋስትናው መግለጫ፣ የተከፈለውን መጠንና ጠቅላላ የአስተዳደር ወጪዎች ይመዘግባል፡፡

records the conditions of approval, the description of the guarantee, the amount paid and the total administrative expenses.

GAFA HONSE

MOOTIMMATE WOXE INVESTE ASSATE BIILLOONYE

48. Gattino Fande Investimeente

Jeefisiisaanote Amaale Mini fushshanno wodho noo gedeenni heedheenna Biirote sooreessi xaphi yitino fandenni afamanno woxe yannate baatooshsheho hansannikkiha ikkasi buuxe gumulote hedo Jeefisiisaanote Amaale Mini shiqishatenni wowete bortajja aana investe assara dandaanno.

49. Jirote Fande Uurrisanna Gashsha

1. Jeefisiisaanote Amaale Mini jirote fande uurritannonna galtanno gara gumulanno.
2. Jirote fandera hasiisanno woxi xaphi yitino fandenni fulo ikke baatamanno.

ክፍል ዘጠኝ

የመንግሥት ገንዘብ ኢንቨስት የማድረግ ሥልጣን

48. የተረፈ ፈንድ ኢንቨስትመንት

መስተዳድር ምክር ቤት የሚያወጣው ደንብ እንደተጠበቀ ሆኖ የቢሮ ኃላፊው በተጠቃለለው ፈንድ ውስጥ የሚገኘውን ገንዘብ ለጊዜው ለክፍያ የማይፈለግ መሆኑን በማረጋገጥ የውሳኔ ሀሳቡን ለመስተዳድር ምክር ቤት አቅርቦ የዋስትና ሰነዶች ላይ ኢንቨስት ሊያደረግ ይችላል፡፡

49. የጥሪት ፈንድ ማቋቋምና ማስተዳደር

1. የመስተዳድር ምክር ቤት የጥሪት ፈንድ የሚቋቋምበትንና የሚተዳደርበትን ሁኔታ ይወስናል፡፡
2. ለጥሪት ፈንድ የሚያስፈልገው ገንዘብ ከተጠቃለለው ፈንድ ወጪ ሆኖ ይከፈላል፡፡

SECTION NINE

AUTHORITY TO INVEST PUBLIC MONEY

48. Investment of Surplus Funds

Without prejudice to the regulation to be issued by the administrative council, where money in the consolidated fund is not immediately required for payments, the Head of Bureau may, subject to regulations to be issued by the Administrative Council, invest such money in eligible securities as determined by the administrative council,

49. Establishment and Management of Sinking Fund

1. The Administrative Council shall determine the conditions under which the Trust Fund will be established and managed.
2. The amount required for the reserve fund shall be paid as an expense from the general fund.

50. Kaappitaalete Widira Soorra

Biirote sooreessi qoqqowu mootimma latishshu uurrinshuwawiinni hansanni asale kaappitaalete widira qole soorrate dandaanno.

GAFA TONNE

MOOTIMMATE JAJJA

51. Jajju Amadonna Hoolsiisa

Wolu lallawinni worroonnihu noo gedeenni hee'reenna Qoqqowu Jeefisiisaanote Amaale mini fushshanno wodho garinni ikka hoogiro qoqqowu mootimma loosu mini jajja amada, tareessa woy hoola didandaanno.

52. Jajja Agara, Qorqoranna Hoola

Mittu mittunku mootimmate loosi mini sooreessi, biiro jajja agara, qorqoranna hoola lainohunni fushshitanno biddissi garinni loosu mini sooreessimma hunda afamanno mootimmate jajja:-

1. Garunni maareekkaminohanna ha'runsote amuraate diriirsinoonnisiha

50. ወደ ካፒታል ስለመለወጥ

የቢሮ ኃላፊው የክልሉ መንግስት ከልማት ድርጅቶች የሚፈልገውን ዕዳ ወደ ካፒታል ለመለወጥ ይችላል፡፡

ክፍል አሥር

የመንግሥት ንብረት

51. ንብረትን ስለመያዝና ስለ ማስወገድ

በሌላ አዋጅ የተደነገገው እንደተጠበቀ ሆኖ የመስተዳድር ምክር ቤት በሚያወጣው ደንብ መሠረት ካልሆነ በስተቀር የክልል መንግሥት መስሪያ ቤት ንብረት ሊይዝ፣ ሊያስተላልፍ ወይም ሊያስወግድ አይችልም፡፡

52. የንብረት ጥበቃ፣ ቁጥጥር እና ማስወገድ

እያንዳንዱ የመንግሥት መሥሪያ ቤት የበላይ ኃላፊ ቢሮው ስለ ንብረት ጥበቃ፣ ቁጥጥርና ማስወገድ በሚያወጣው መመሪያ መሠረት በመሥሪያ ቤቱ ኃላፊነት ሥር የሚገኘው የመንግሥት ንብረት፡-

1. በሚገባ የተመዘገበና የክትትል ሥርዓት የተዘረጋለት፣

50. The conversion to capital

The head of the bureau may convert the debt to capital required by the state government from the public development organizations.

SECTION TEN

PUBLIC PROPERTY

51. Acquisition and Disposition

Without prejudice to the provisions of other proclamations, no public body acquire, transfer or dispose public property except in accordance with regulation issued by the Administrative Council.

52. Asset Protection, Control and Disposal

In accordance with the directive to be issued by the Bureau for the preservation, control, and disposal of government property, the head of each public body with regard to the property in its custody:-

1. Properly register and device monitoring system,

2. .Garunni agarooshshenna amadooshshe assinoonnisiha,
3. Owaante aannokkiha ikke afamiro yannatenni hoollanni gede assinoonniha ikkasi buuxate yawo noosi.

2. ተገቢው ጥበቃና እንክብካቤ የተደረገለት፣
3. አገልግሎት የማይሰጥ ሆኖ ሲገኝ በወቅቱ እንዲወገድ የተደረገ መሆኑን የማረጋገጥ ኃላፊነት አለበት፡፡

2. Appropriate protection and care,
3. Responsible for ensuring that the service is removed in time when it is found to be unavailable.

GAFA TONAA MITE

MOOTIMMATE SHALLAGO

ክፍል አሥራ አንድ

የመንግሥት ሂሳብ

SECTION ELEVEN

PUBLIC ACCOUNTS

53. Shallagote Rippoorte Qixxeessanna Shiqisha

Biirote sooreessi mootimmate loosi minnanni iillitannosita buuxantinota shallagote rippoortenna mereerima ginjaabeete shallago xaphi assatenni qoqqowu mootimmata diru shallago rippoorte qixxeesse aananno baajeetete diri jeefamara albaanni deerrisinni Qoqqowu Jeefisiisaanote Amaale Miniranna Qoqqowu Amaale Minira shiqishanno.

53. የሂሳብ ሪፖርት አዘገጃጀትና አቀራረብ

የቢሮ ኃላፊው ከመንግሥት መስሪያ ቤቶች የሚደርሰውን የተመረመረ የሂሳብ ሪፖርትና የማዕከላዊ ግምጃ ቤትን ሂሳብ በማጠቃለል የክልል መንግሥት ዓመታዊ የሂሳብ ሪፖርት አዘጋጅቶ የሚቀጥለው በጀት ዓመት ከመጠናቀቁ በፊት በደረጃው ለክልል መስተዳድር ምክር ቤት እና ለክልሉ ምክር ቤት ያቀርባል፡፡

53. Preparation and Reporting of Public Accounts

The Head of 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 theAdministrative Council and to the state coucil before the end of the next fiscal year.

54. Rippoortete Amado

Mootimmate shallago rippoorte lainohunni biiro fushshitanno biddissi garinni gumulamannoha ikke, aantete noore amadanno:

1. Qoqqowu mootimma shallagote xawishshubba:
   a) Baajeete diri faynaansete millimmo,
   b) Xaphi yitino fande,
   c) Qoqqowu mootimma asale,

54. የሪፖርቱ ይዘት

የመንግሥት ሂሳብ ሪፖርት አቀራረብን በሚመለከት ቢሮው በሚያወጣው መመሪያ መሠረት የሚወሰን ሆኖ የሚከተሉትን ያካትታል፡-

1. የክልል መንግሥት የሂሳብ መግለጫዎች፡-
   ሀ) የበጀት ዓመቱን የፋይናንስ እንቅስቃሴ፣

54. **Contents of Public Accounts**

Pursuant to the directive to be issued by the Bureau regarding the presentation of public accounts, it includes the following:

1. A statement of the Regional Government which contains;
   a) the financial transactions

wowe e'noonninna agarranni gadachubba,

d) Baajeete dirira fajjinoonni, fulo assinoonninna fulo assinoonnikki woxu bikka,

e) Jirote fande heedhuro tenneno,

f) Gashshootu taqqubbara sayinsoonni baajeete irko hattono, baajeetete irko hedote giddo worreenna gashshootu taqqubbara uynoonni liqoo,

g) Addi fande shallago,

h) Mootimmate faynaanse uurrinsha leellishshanno woloota shallaguwanna taje,

2. Qoqqowu Qara Odiite loosu mini qoqqowu mootimmata xaphi yitino shallago buuxe uyno hedo,

3. Garimmase Biirote sooreessinni ammanantinota wole hattoo taje.

ለ) የተጠቃለለውን ፈንድ፣

ሐ) የክልል መንግስትን ዕዳዎች፣ ዋስትና የተገባባቸውና የሚጠበቁ ግዴታዎች፣

መ) ለበጀት ዓመቱ የተፈቀደውን፣ ወጪ የተደረገውን እና ወጪ ያልተደረገውን የገንዘብ መጠን፣

ሠ) የጥሪት ፈንድ ካለ ይህንኑ፣

ረ)ለአስተዳደር እርከኖች የተላለፈውን የበጀት ድጋፍ፣ እንዲሁም ከበጀት ድጋፍ ታሳቢ ሆኖ ለአስተዳደር እርከኖች የተሰጠውን ብድር፣

ሰ) የልዩ ፈንድ ሂሳብ፣

ሸ)የመንግሥት ፋይናንስ አቋምን የሚያሳዩ ሌሎች ሂሳቦችና መረጃዎች፣

2. የክልሉ ዋና ኦዲተር መሥሪያ ቤት የክልል መንግሥትን የተጠቃለለ ሂሳብ መርምሮ የሰጠውን አስተያየት፣

3. አግባብነቱ በቢሮ ኃላፊው የታመነበት ሌላ ተመሳሳይ መረጃ፡፡

of the fiscal year,

b) the consolidated fund,

c) debt, guaranteed debt and contingent liabilities of the Regional Government,

d) sums appropriated, expended and unexpended for the fiscal year

e) sinking funds, if any,

f) Budget subsidy transferred to the regions as will as loans provided to the regional governments on account of their budget subsidy.

g) The accounts of special funds

h) 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 Auditor General after the examination of the consolidated accounts of the Regional Government;

3. Such other information as the Head of Bureau considered appropriate.

55. Woxu Dana

Mootimmate shallago amandannihunna rippoorte assinannihu Itophiyu Birrinniiti.

56. Maareekkubbanna Rippoorte

1. Mootimmate loosi mini sooreessi biiro fushshitanno biddissi garinni loosu mini yawo la'anno faynaansete maareekkubba amadanno.
2. Mootimmate loosi minna sooreeyye loosinsa mini shallago millimmo leellishshannota aganu aganunni rippoorte sowa noonsa.
3. Qoqqowoho sekiterete loosu minna gashshootu taqqubba shallagote cufonna rippoorte shiqishshanno yanna biiro fushshitanno yanna giddo gumulantanno.
4. Konni quwi cinaancho quwa (3) aana xawinsoonnihu noo gedeenni hee'reenna mittu mittunku mootimmate loosi mini sooreessi baajeete diri jeefi gedensaanni lamu agani yanna giddo shallago xaphi asse rippoorte biirote shiqisha noosi.
5. Konni quwi garinni shiqqanno rippoorte liqootenninna kaa'lotenni afamino mootimmate woxi bikkanna woxu horonshi gara leellishshannota ikka noose.

55. የገንዘብ ዓይነት

የመንግሥት ሂሳብ የሚያዘውና ሪፖርት የሚደረገው በኢትዮጵያ ብር ይሆናል፡፡

56. መዛግብትና ሪፖርት

1. የመንግሥት መሥሪያ ቤት የበላይ ኃላፊ ቢሮው በሚያወጣው መመሪያ መሠረት የመሥሪያ ቤቱን ኃላፊነት የሚመለከቱ የፋይናንስ መዝገቦችን ይይዛል፡፡
2. የመንግሥት መስሪያ ቤቶች የበላይ ኃላፊዎች የመስሪያ ቤታቸውን የሂሳብ እንቅስቃሴ የሚያሳይ ወርሃዊ ሪፖርት ለቢሮው መላክ አለባቸው፡፡
3. የክልል ሴክተር መስሪያ ቤቶችና የአስተዳደር እርከኖች የሂሳብ መዝጊያና ሪፖርት ማቅረቢያ ጊዜ ቢሮው በሚያወጣው የጊዜ ገደቡ ይወሰናል፡፡
4. በዚህ አንቀጽ ንዑስ አንቀጽ (3) የተገለፀው እንደተጠበቀ ሆኖ እያንዳንዱ የመንግሥት መስሪያ ቤት የበላይ ኃላፊ የበጀት ዓመቱ ከተጠናቀቀ በኂላ በሁለት ወራት ጊዜ ውስጥ ሂሳቡን ዘግቶ ሪፖርት ለቢሮው ማቅረብ ይኖርበታል፡
5. በዚህ አንቀጽ መሠረት የሚቀርበው ሪፖርት በብድርና ዕርዳታ የተገኘውን የመንግሥት ገንዘብ መጠንና የገንዘቡን አጠቃቀም ጭምር የሚያሳይ መሆን አለበት፡፡

55. Currency

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

56. Records and Reports

1. The head of each public body shall maintain financial records related to the body's responsibilities in accordance with the directives to be issued by the Bureau.
2. The head of each public body shall provide to the Bureau monthly reports showing the financial transactions of the public body.
3. The account closing and report presenting time schedule of the regional sector public bodies and administrative levels shall be determined by the Bureau.
4. Without prejudice to the provisions of sub-article 3 of this Article, Each public body shall close its accounts and report to the Bureau with in two months after the end of the fiscal year.
5. The report to be submitted in accordance with this Article shall include the amount received as grant.

57. Shallagote Buuxo

1. Biiro qoqqowu mootimmata xaphi yitino shallago rippoorte qixxeessite qara odiiterenni buuxisiissanno
2. Mittu mittunku mootimmate loosi mini shallago xaphi asse buuxote qara odiiterera shiqishanno ikkito amuraate diriirsanno.
3. Buuxo assinanni mootimmate loosi mini shallagote buuxo rippoorte iillitusi yanna giddo diru loosu jeefishshi rippoorte ledo qineessatenni hajo la'annosi bisira shiqishanno.

57. የሂሳብ ምርመራ

1. ቢሮው የክልሉን መንግሥት የተጠቃለለ የሂሳብ ሪፖርት በማዘጋጀት በዋናው ኦዲተር ያስመረምራል፡፡
2. እያንዳንዱ የመንግሥት መሥሪያ ቤት ሂሳቡን ዘግቶ ለምርመራ ለዋናው ኦዲተር ስለሚያቀርብበት ሁኔታ ሥርዓት ይዘረጋል፡፡
3. ተመርማሪው የመንግሥት መሥሪያ ቤት የሂሳብ ምርመራ ሪፖርቱ በደረሰው ጊዜ ውስጥ ከዘመኑ የሥራ አፈፃፀም ሪፖርት ጋር በማቀናጀት ለሚመለከተው አካል ያቀርባል፡፡

57. Audit

1. The Head of Bureau Shall prepare and submit for audit the consolidated accounts of the Regional Government to the Auditor General.
2. The Bureau shall be laid thesystem in order each public body close its account and present it to general auditor.
3. The public body audited shall submit to relevant body the audit report together with its performance report of the year's within one month from the receipt of the fiscal year audit inspection report.

GAFA TONAA LAME

QOQQOWU MOOTIMMA GASHSHOOTU TAQQUBBA FAYNAANSETE XAADOOSHSHE

58. Takisete Mittoonsa

1. Qoqqowoho deerru deerrunkunni noo gashshootu taqqubbara hee'rannohu takisete amuraati qoqqowu mootimma takisete amuraati garinni ikkanno
2. Biiro umise widoonni xiinxallo assatenni hasiissanno irko aatenni taalinohanna mittu garinni

ክፍል አሥራ ሁለት

የክልሉ መንግሥትና የአስተዳደር እርከኖች የፋይናንስ ግንኙነቶች

58. የታክስ ውህደት

1. በክልሉ በየደረጃው ባሉ የአስተዳደር እርከኖች የሚኖረው የታክስ ሥርዓት በክልሉ መንግሥት ታክስ ሥርዓት መሠረት ይሆናል፡፡
2. ቢሮው የበኩሉን ጥናት በማድረግና አስፈላጊውን ድጋፍ በመስጠት የተጣጣመና አንድ ወጥነት ያለው

SECTION TWELVE

The Regional Government Administrative Levels and Financial Relationships

58. Tax Harmonization

1. Tax systems at the Regional and administrative levels shall be harmonized and standardized tax bases.
2. The Bureau through research and administrative support shall facilitate such harmonization and

suwinoha takisete amuraati hee'ranno gede ikkito injeessitanno.

3. Biiro aleenni kayinsi hajubba fulate dandiissiisannose gede qoqqowu maakiro ikkonoomenna fiskaalete hanqafo ikkitubba kaima assi'ratenni takisete bikka woyyeessate hedo qixxeessitanno; fajjiniro loosu aana hossanno gede assitanno.

59. Rippoorte Shiqisha

1. Biirote sooreessi qoqqowu mootimmate shallago rippoorte shiqishanna amado gumulanno, qoqqowu shallagote rippoorte qixxeessanno, hajo la'annohurano iillitanno gede assanno.
2. Mootimmate faynaanse gashshoote garunni massagate dandaamanno gede qoqqowu mootimma loosu minnanna gashshootu taqqubba biirote sooreessi gumulanno garinni shallagote rippoorte shiqisha noonsa.

60. Irkote Baajeete Gashshoote

1. Qoqqowu mootimmanni gashshootu taqqubbara uynanni baajeete irko lainohunni

የታክስ ሥርዓት እንዲኖር ሁኔታዎችን ያመቻቻል፡፡

3. ቢሮው ከላይ የተመለከቱትን ለመወጣት እንዲያስችለው የክልሉን ማክሮ ኢኮኖሚና ፊስካል ማዕቀፍ ሁኔታዎችን መሠረት በማድረግ የታክስ ምጣኔ ማሻሻያ ሀሳብ ያዘጋጃል፣ ሲፈቀድም ተግባራዊ ያደርጋል፡፡

59. ሪፖርት ስለማቅረብ

1. የቢሮ ኃላፊው ክልላዊ የመንግሥት ሂሳብ ሪፖርት አቀራረብን እና ይዘትን ይወስናል፣ ክልላዊ የሂሳብ ሪፖርት ያዘጋጃል፣ ለሚመለከተውም ተደራሽ ያደረጋል፡፡
2. የመንግሥት ፋይናንስ አስተዳደርን በሚገባ ለመምራት እንዲቻል የክልል መንግሥት መሥሪያ ቤቶች እና የአስተዳደር እርከኖች የቢሮ ኃላፊው በሚወስነው መሰረት የሂሳብ ሪፖርት ማቅረብ አለባቸው፡፡

60. ስለ ድጋፍ በጀት አስተዳደር

1. ከክልል መንግሥት ለአስተዳደር እርከኖች የሚሰጠውን የበጀት

standardization.

3. Bureau shall prepare the tax economy improving proposal basing on the region's micro economy and physical conditions in order to discharge the above mentioned responsibilities and shall apply when allowed.

59. Reporting

1. The Head of Bureau of Finance shall determine the content and submission of Regional financial reports of the government and shall prepare Regional financial reports.
2. For the purposes of macro-economic management and financial administration, the heads of public bodies and different levels of Administrative hierarchies shall submit report in accordance with the requirements of the head of bureau of finance.

60. Management of Budgetary Subsidies

1. Regarding the budget support provided by the regional

gashshootu taqqubba qoqqowu mootimmara xa'mamooshshu noonsa.

2. Konni quwira cinaancho quwa 1 jeefishshi mitte mittenti gashshootu taqqubba konni lallawira worroonni garinni biiro fushshitanno biddissi ledo xaaddinota faynaansete gashshooti rippoorte shiqinshanni amuraate diriirsa noose.
3. Gashshootu taqqubbara fajjinoonni irkote baajeete baatooshshi jeefamannohu pirogiraamensa ledo namoonsite shiqishshanno woxi bikki hasatto garinni ikkanno.
4. Biiro gashshootu taqqubbawiinni shiqqannose xa'mo garinni gashshootu taqqubba baajeete gashshate assoote riqiwote jeefisiissara dandiitanno.

61. Loosu Qinaambe

Konni lallawinninna konne lallawa jeefisiisate fultanno wodhubbanna biddissubbanni diriirsinoonni faynaansete gashshooti amuraate roorenkanni gumaamo assate hajo la'annonsa mootimmate bissa mereero loosu qinaambe hee'ra noose.

ድጋፍ በተመለከተ የአስተዳደር እርከኖች ለክልሉ መንግሥት ተጠያቂነት አለባቸው፡፡

2. ለዚህ አንቀጽ ንዑስ አንቀጽ 1 አፈፃፀም እያንዳንዱ የአስተዳደር እርከን በዚህ አዋጅ በተደነገገው መሠረት ቢሮው ከሚያወጣው መመሪያ ጋር የተጣጣመ የፋይናንስ አስተዳደር ሪፖርት አቀራረብ ሥርዓት መዘርጋት ይኖርበታል፡፡
3. ለአስተዳደር እርከኖች የተፈቀደው የድጋፍ በጀት ክፍያ የሚፈፀመው ከፕሮግራማቸው ጋር አጣጥመው በሚያቀርቡት የጥሬ ገንዘብ ፍሰት ፍላጎት መሠረት ይሆናል፡:
4. ቢሮው ከአስተዳደር እርከኖች በሚቀርብለት ጥያቄ መሠረት የአስተዳደር እርከኖችን በጀት የማስተዳደሩን ተግባር በውክልና ሊያከናውን ይችላል፡፡

61. የሥራ ቅንጅት

በዚህ አዋጅ እና ይህንን አዋጅ ለማስፈፀም በሚወጡ ደንቦችና መመሪያዎች የተዘረጋውን የፋይናንስ አስተዳደር ሥርዓት ይበልጥ ውጤታማ ለማድረግ በሚመለከታቸው የመንግሥት አካላት መካከል የሥራ ቅንጅት ሊኖር ይገባል፡፡

government to the administrative levels, the administrative levels shall be accountable to the regional government.

2. For the purposes of sub-article (1) of this Article Administrative hierarchy shall have a financial management and reporting system consistent with the directive to be issued by the Bureau of Finance.
3. Disbursements of budgetary subsidies shall be made in accordance with cash requirements submitted by Administrative hierarchy consistent with their programs.
4. The Bureau may upon request administer the budget of each Administrative levels by delegation

61. Work Coordination

There shall be coordination between relevant public bodies to make the financial administration system more effective through implementation of this proclamation, regulation and directive to be issued to implement this proclamation.

62. Elektiroonikete Hayyonni Horonsi'ra

Biiro konni lallawinninna lallawa ha'runsite fultanno wodhonna biddissinni diriirtanno mootimmate faynaanse gashshooti amuraate roorenkanni lifixanna gumaamo ikkitanno gede assate dandiissiissannota elektiroonikete hayyo hala'ladunni horote aana hossanno gede assitanno.

GAFA TONAA SASE

ADDI DDI WORO

63. Mootimmate Woxinna Jajji Ba"a

Qoqqowu Jeefisiisaanote Amaale Mini aantannori aana wodho fushshara dandaanno:

1. Ayee doogonnino mootimmate woxi, bortaje woy jajju bairo adha hasiissanno qaafo,
2. Konni quwira cinaanchu quwa (1) worroonni garinni ayeehuno bainohu mootimmate jajji woy woxi mootimmate shallago giddo rippoorte assinanni ikkitonna maareekkamanno hayyo lainohunni.

62. በኤሌክትሮኒክ ዘዴዎች ስለመጠቀም

ቢሮው በዚህ አዋጅ እና አዋጁን ተከትሎ በሚወጣው ደንብና መመሪያ የተዘረጋው የመንግሥት ፋይናንስ አስተዳደር ሥርዓት ይበልጥ ቀልጣፋና ውጤታማ እንዲሆን ለማድረግ የሚያስችሉ የኤሌክትሮኒክ ዘዴዎች በስፋት ጥቅም ላይ እንዲውሉ ያደርጋል፡፡

ክፍል አሥራ ሦስት

ልዩ ልዩ ድንጋጌዎች

63. ስለ መንግሥት ገንዘብና ንብረት መጥፋት

የክልሉ መስተዳድር ምክር ቤት በሚከተሉት ላይ ደንቦች ሊያወጣ ይችላል፦

1. በማንኛውም መንገድ የመንግሥት ገንዘብ፣ ሰነድ ወይም ንብረት ሲጠፋ መወሰድ ስለሚገባቸው እርምጃዎች፣
2. በዚህ አንቀጽ ንዑስ አንቀጽ (1) እንደተመለከተው ማናቸውም የጠፋ የመንግሥት ንብረት ወይም ገንዘብ በመንግሥት ሂሳብ ውስጥ ሪፖርት የሚደረግበትን ሁኔታና ስለሚመዘገብበት መንገድ፡፡

62. Using Electronic Methods

The Bureau shall make widespread use of electronic methods to make the public financial management system more efficient and effective by impletaions of regulations and directives to be issued following the proclamation.

SECTION THIRTEEN

MISCELLANEOUS PROVISIONS

63. Losses of Public Money and Public Property

TheAdministrative Council of the Region may issue regulation on the followings :

1. Prescribing the actions to be taken whenever there are losses of public money, document or property is lost in any way,
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 this Article.

64. Gashshootaame Hunonna Qaafo

1. Mootimmate woxe gamba assate, gashshate woy baatooshshe baatate aye mootimmate loosi mine mootoo'mino woy gaamamino manchi: konni lallawinninna lallawa ha'runsite fultanno wodhonna biddissubba garinni ikkitote garinni mixo woy shallagote rippoorte biirote
   a) Seeru garinni baantasira hasiisannohu gobbaanni gaamamino looso loosasinni aye baatooshshe adhiro;
   b) Qoqqowu mootimma woxe awaawuratenni woy wolu manchi awaawuranno gede ikkito injeessatenni halaminohu woy sumuu yiinohu;
   c) Wolu ayee manchinni seeru ayirrisamanokki gede ikkona yee fajjinohu;
   d) Eo borreessatenni woy tajete woraqata aate looso loosannoha ikke hee're fajjosinni aye doogonni kaphu tajete woraqata malaatisinoha woy qixxeessinoha ikkiro Birra 50,000.00 (Ontawoo) kume ajannokkiha woy 100,000.00 (Xibbee) kume roorannokki woxe qorichishamanno.

64. አስተዳደራዊ ጥፋቶችና ቅጣቶች

1. የመንግሥት ገንዘብ ለመሰብሰብ፣ ለማስተዳደር ወይም ክፍያ ለመፈፀም በማናቸውም የመንግሥት መሥሪያ ቤት የተሾመ ወይም የተመደበ ሰው፣
   ሀ) በሕግ መሠረት ሊከፈለው ከሚገባ በስተቀር የተመደበበትን ሥራ በማከናወኑ ማናቸውንም ክፍያ ከተቀበለ፣
   ለ) የክልል መንግሥትን ገንዘብ በማጭበርበር ወይም ሌላ ሰው እንዲያጭበረብር ሁኔታዎችን በማመቻቸት የተባበረ ወይም ያሴረ፣
   ሐ) በሌላ ማናቸውም ሰው ሕጉ እንዲጣስ ሆን ብሎ የፈቀደ፣
   መ) ገቢን በመመዝገብ ወይም የምስክር ወረቀት በመስጠት ሥራ ላይ የተሠማራ ሆኖ ሳለ ለፈቃደኝነት በማናቸውም መንገድ ሀሰተኛ የምስክር ወረቀት የፈረመ ወይም ያዘጋጀ እንደሆነ ከብር 50,000.00 (ሃምሳ) ሺህ የማያንስ ወይም ከብር 100,000.00 (መቶ) ሺህ የማይበልጥ ገንዘብ ይቀጣል፡፡

64. Offences and Punishment

1. Any person appointed to or assigned by a public body to collect, manage or disburse public money:
   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 Regional Government, 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 into 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 an entry certificate or return shall be liable on to a fine not less than birr 50,000(fity thousand) and not more than birr 100,000(one hundred thousand).

e) Baajettete diri giddo gamba asse horonsi'rate fajjinoonni eo bikki aleenni gamba assatenni ledote baajeette assine deerru deerrunkunni biilloonyu noo bisi fajjikkinni horote aana hossanno gede injeessinohu woy fajjino biili woy ogeessi Birra 50,000.00 (Ontawoo) kume ajannokki woy 100,000.00 (Xibbee) kume roorannokki qorichinni qorichishamanno.

2. Mootimmate woxe gamba assate, gashshate woy baatooshshe baatate ayee mootimmate loosi mine mootoo'minohu woy gaamamino manchi ayee baatooshshe gatisara woy bikkasi woyyeessate woy seeru ayirrisaminokkita lainohunni shiqqanno qaxxarote ku'laato gatisate dhaaddotenni woy dhaaddiweelo eltotenni woy wole doogonni woxe woy waagu nooricho uynannisi gede xa'minohu, adhinohu woy adhate wo'naalinoha ikkiro Birra 50,000.00 (Ontawoo) kume ajannokkiha woy 100,000.00 (Xibbee) kume roorannokki qoricha qorichishamanno.

ሠ) በበጀት ዓመቱ ሰብስቦ እንዲጠቀም ከተፈቀደው የገቢ መጠን በላይ በመሰብሰብ በተጨማሪ በጀትነት በተዋረድ ሥልጣን በተሰጠው አካል ሳያስፈቅድ በጥቅም ላይ እንዲውል ያመቻቸ ወይም የፈቀደ ተሿሚ ወይም ባለሙያ ከብር 50,000.00 (ሃምሳ) ሺህ በማያንስ ወይም ከብር 100,000.00 (መቶ) ሺህ በማይበልጥ ይቀጣል፤

2. የመንግሥት ገንዘብ ለመሰብሰብ፣ ለማስተዳደር ወይም ክፍያ ለመፈፀም በማናቸውም የመንግሥት መሥሪያ ቤት የተሾመ ወይም የተቀጠረ ሰው 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 ከብር 50,000.00 (ሃምሳ) ሺህ በማያንስ ወይም ከብር 100,000.00 (መቶ) ሺህ በማይበልጥ ይቀጣል።

e) Any person appointed to or assigned by a public body collects more than the amount of revenue allowed to be collected and used in the fiscal year, and facilitates or allows it to be used without permission from the hierarchical authority, shall be liable to fine not less than birr 50,000.00 (fifty thousand) or not more than birr 100,000.00 (one hundred thousand).

2. Any person appointed to or assigned by a public body to collect, manage or disburse public money who demands or accepts or attempts to collect, directly or indirectly, as payment or otherwise, any sum of money, or other thing of value, for the compromise, adjustment or settlement of any change or avoid lawsuits or complaint made for any contravention shall be liable to fine not less than birr 50,000.00 (fifty thousand) or not more than birr 100,000.00 (one hundred thousand).

3. Mootimmate woxe gamba assate, gashshate woy baatooshshe baatate ayee mootimmate loosi mine gaamamino manchi konne Lallawa woy konni Lallawi garinni fultanno wodho sa"ate woy awaawurate assooti loosaminota afanni hee're aliidi sooreeyyera rippoorte assinokkihu Birra 30,000.00 (Sajjoo) kume ajannokkihunni woy 50,000.00 (Ontaawoo) kume Birra roorannokki qorichinni qorichisjhamanno.
4. Konni Lallawi aana worroonniha sa"atenni fajjinoonni baajeette noota buuxikkinni hattono fajjinoonni bajeette aleenni fulo assa xa'mitannoha ayee sheemaate malaatisiro woy malaatinsanni gede assinohu mootimmate loosu mini sooreessi Birra 50,000.00 (Ontaawoo) kume ajannokkiha woy 100,000.00 (Xibbee) kume Birra roorannokki qoricha qorichishamanno.
5. Mootimmate shallago rippoorte xaphi assate loosira gaammonni loosaasinchi eo gamba assanno bisinni shiqinosiha eo xaphi assate darrasanya woy mh 64 shallagote giddora eessara shiqqannosi yannara borreessinokkita buunxiro Birra 20,000.00 (Lemoo) kume ajannokki woy 50,000.00

3. የመንግሥት ገንዘብ ለመሰብሰብ፣ ለማስተዳደር ወይም ክፍያ ለመፈፀም በማናቸውም የመንግሥት መሥሪያ ቤት የተመደበ ሰው ይህን አዋጅ ወይም በዚህ አዋጅ መሠረት የሚወጡ ደንቦችን የመተላለፍ ወይም የማጭበርበር ድርጊት መፈፀሙን እያወቀ ለበላይ ኃላፊዎች ሪፖርት ያላደረገ እንደሆነ ከብር 30,000.00 (ሰላሳ) ሺህ በማያንስ ወይም ከብር 50,000.00 (ሃምሳ) ሺህ በማይበልጥ ይቀጣል፡፡
4. በዚህ አዋጅ ላይ የተደነገገውን በመተላለፍ የተፈቀደ በጀት መኖሩን ሳያረጋግጥ እንዲሁም ከተፈቀደ በጀት በላይ ወጪ ማድረግን የሚጠይቅ ማናቸውንም ውል የተፈራረመ ወይም እንዲፈረም ያደረገ የመንግሥት መሥሪያ ቤት ኃላፊ 50,000.00 (ሃምሳ) ሺህ ብር በማያንስ ወይም ከ100,000.00 (መቶ) ሺህ ብር በማይበልጥ ይቀጣል፡፡
5. የመንግሥት ሂሳብ ሪፖርት በማጠቃለል ሥራ ላይ የተመደበ ሠራተኛ ከገቢ ሰብሳቢ አካል የቀረበለትን የገቢ ማጠቃለያ ደረሰኝ ወይም መሂ64 ወደ ሂሳብ ቋት ውስጥ በቀረበለት ጊዜ ምዝገባ ያላደረገ መሆኑ ሲረጋገጥ ከብር 20,000.00 (ሃያ) ሺህ ብር

3. Any person appointed to or assigned by public body to collect, manage or disburse public money who having knowledge or information of the contravention or of fraud commited by any person against this proclamation or the regulations and directives to be issued following to this proclamation, fails to report the same to a superior shall be liable not less than birr 30,000.00 (thirty thousand) or not more than birr 50,000.00 (fity thousand).
4. The head of every public body without confirming the existence of an approved budget or signs any contract or causes to be signed or spent more than the approved budget in contravention to the provisions of this proclamation shall be liablte to fine not less than birr 50,000.00 (fifty thousand) or not more than birr 100,000.00 (one hundred thousand).
5. When it is confirmed that a person assigned to the work of summarizing the government account report has not registered the revenue summary receipt (*Mehi* 64) provided to him by the revenue collection body in the IBEX database shall be liable to fine not less than birr 20,000.00

(Ontawoo) kume roorannokki Birra qorichishamanno.

6. Ayno mootimmate loosu mine mootoo'minohu woy gaamamino manchi konni Lallawinna Lallawa harunsite fultanno wodhonna biddissubba garinni ikkitote garinni mixo woy shallagote ripporte Biirote woy gobbaydi odiiterera shiqishinokkiha woy shiqase buuxinokkiha woy gobbaydi odiitere woy giddo odiitere ripportera xawinsoonni garinni hasiissanno qaafo adhinokkihu woy qaafo adhinoonnita buuxinokkihu yawosi garunni fula hoogatenni Birra 30,000.00 (Sajjoo) kuminni kayse 50,000.00 (Ontaawoo) kume Birra ikkanno woxu qorichinni qorichamanno.

7. Konni quwira cinaancho quwa 1 kayse 6 geeshsha tungannihu gashshootaamu qorichi mitto mittonko yawosi fulinokkihura tunganniha ikkanno; ikkeennano seerunni worroonni gadacho fula hoogatenni sasu aleenni gashshootu qoricha tungoonnisi manchi yawosinni ka"anno gede Biirote Sooreessi hasiishshu garinni Qoqqowu Pirezidantichira woy Dagitte Owaantenna Mannu Jiro Latishshi Biirora xa'mo shiqishanno.

በማያንስ ወይም ከብር 50,000.00 (ሃምሳ) ሽህ በማይበልጥ ይቀጣል፡፡

6. በማንኛውም የመንግሥት መሥሪያ ቤት የተሾመ ወይም የተመደበ ሰው በዚህ አዋጅ እና አዋጁን ተከትሎ በሚወጡ ደንቦችና መመሪያዎች መሠረት እንደየሁኔታው እቅድ ወይም የሂሳብ ሪፖርት ለቢሮው ወይም ለውጭ ኦዲተር ያላቀረበ ወይም መቅረቡን ያላረጋገጠ ወይም በውጪ ኦዲት ወይም በውስጥ ኦዲት ሪፖርት በተመለከተው መሠረት አስፈላጊውን እርምጃ ያልወሰደ ወይም እርምጃ መወሰዱን ያላረጋገጠ እንደሆነ ኃላፊነቱን በአግባቡ ባለመወጣቱ ከብር 30,000.00 (ሰላሳ) ሺ.ህ እስከ ብር 50,000.00 (ሃምሳ) ሺ.ህ በሚደርስ የገንዘብ ቅጣት ይቀጣል፡፡

7. በዚህ አንቀጽ ከንዑስ አንቀጽ 1 እስከ 6 መሠረት የሚጣል አስተዳደራዊ ቅጣት በእያንዳንዱ ኃላፊነቱን በአግባቡ ባለመወጣቱ ምክንያት የሚጣል ይሆናል፤ ሆኖም በህግ የተጣለበትን ግዴታ ባለመወጣት ከሶስት ጊዜ በላይ አስተዳደራዊ ቅጣት የተጣለበት ሰው ከኃላፊነቱ እንዲነሳ ቢሮ ኃላፊው እንደ አግባብነቱ ለክልሉ ርዕሰ መስተዳድር ወይም ለፐብሊክ ሰርቪስና የሰው ሀብት ልማት ቢሮ ጥያቄ ያቀርባል፡፡

(twenty thousand) or not more than birr 50,000.00 (fity thousand thousand).

6. Any person appointed or assigned to any public body pursuant to directive and regulation to be issued following this proclamation fails to submit a plan or accounting report to the Bureau or the external auditor, or has not confirmed that it has been submitted, or has not taken the necessary action according to the external audit or internal audit report, or has not confirmed that action has been taken, properly fails to do so shall be liable to fine not less than birr 30,000.00 (thirty thousand) or not more than birr 50,000.00 (fity thousand).

7. In addition to administrative measures imposed in accordance with sub-Article 1 to 6 of this article, due to each person's failure to fulfill their responsibilities properly; the head of the Bureau may submit a request to the president of the region or the Public Service and Human Resource Development Bureau to remove the person who has been subjected administrative measures not more than three times for not fulfilling the obligations imposed by law.

8. Mootimmate woxe gamba assate, gashshate woy baatooshshe jeefisate ayee mootimmate loosi mine mootoo'minohu woy gaamaminohunna konni Lallawi giddo tittirre worroonni huno loosasinni sooreessimmatenni kaino biili woy ogeessi ayee garinnino Faynaansete tantano giddo marro hige mootoo'me woy gaamame loosa didandaanno.
9. Biiro konni quwi garinni tunganni gashshootaamo qoricha tugganno; hattono jeefissanno; konne jeefisate kaa'lannoha biddissa fushshitanno.

65. Shallagote Bortaje La"a

Biirote sooreessi woy seerunni biilloonye uynoonnihu ayehu wolu bisi seerunni uynoonni yawo fulate ayee mootimmate loosi mini shallago maareekkubba, maxaaffa, irkishshu bortajja, addi addi attamuwa, shallagote bortajjanna wole tajja la"ate gawalo nookki biilloonyi hee'rannosi.

66. Lekkishshu Biilloonye Aa

Konne Lallawa jeefisate biirote sooreessi biirote biiltora woy woloota mootimmate loosu minna sooreeyyera biilloonyesi

8. የመንግሥት ገንዘብ ለመሰብሰብ፣ ለማስተዳደር ወይም ክፍያ ለመፈፀም በማናቸውም የመንግሥት መስሪያ ቤት ውስጥ የተሾመ ወይም የተመደበ እና በዚህ አዋጅ ውስጥ የተዘረዘሩትን የጥፋት ዓይነቶች በመፈፀሙ ከኃላፊነት የተነሳ ተሿሚ ወይም ባለሙያ በማናቸውም መልኩ በፋይናንስ መዋቅር ውስጥ በድጋሚ ተሹሞ ወይም ተመድቦ መስራት አይችልም፡፡
9. ቢሮው በዚህ አንቀጽ መሠረት የሚጣሉ አስተዳደራዊ ቅጣቶችን ይጥላል፤ ያስፈጽማል፤ ይህንን ለማስፈፀም የሚያስችል ዝርዝር መመሪያ ያወጣል፡፡

65. የሂሳብ ሰነዶችን ስለማየት

የቢሮ ኃላፊው ወይም በሕግ ሥልጣን የተሰጠው ማናቸውም ሌላ አካል በሕግ የተሰጠውን ኃላፊነት ለመወጣት የማናቸውም የመንግሥት መሥሪያ ቤት የሂሳብ መዛግብቶች፣ መፃሕፍት፣ ደጋፊ ሰነዶች፣ ልዩ ልዩ ህትመቶች፣ የሂሳብ ሰነዶች እና መረጃዎች ለማየት ያልተገደበ ሥልጣን ይኖረዋል፡፡

66. የውክልና ሥልጣን ስለመስጠት

ለዚህ አዋጅ አፈፃፀም ሲባል የቢሮ ኃላፊው ለቢሮው ባለሥልጣናት ወይም ለሌሎች የመንግሥት

8. Any person appointed or assigned to any public body to collect, manage, or disburse government money commits the types of offenses listed in this proclamation shall not be re-appointed or assigned to work in the financial structure in any way.
9. The Bureau shall impose and enforce administrative penalties prescribed under this Article; issue directive on details and procedures of implementation.

65. Access to Records

The Head of 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.

66. Delegation of Powers

The Head of Bureau may delegate his powers under this proclamation to the officials of his ministry and to the officials lekkishshunni aatenna lekkishshu jeefanno ikkitubba gumulate dandaanno.

67. Bortaje Agara

Jeefisiisaanote Amaale Mini mitte mittenta shallagote bortaje agara hasiissannohu mageeshshi yannara ikkannoro xawissanno wodho fushshanno.

68. Reekkote Yanna Woro

Konni lallawi woro kuni lallawi fulara albaanni addi addi deerrinni yoote aate bissa albaanni shiqqeenna yekkeero assinanni hee'noonni hajubba aana dijeefantanno.

69. Wodhonna Biddissa Fushsha

1. Jeefisiisaanote Amaale Mini konne lallawa jeefisiisate wodho fushshara dandaanno.
2. Biiro konne lallawa loosu aana hosiisate kaa'litanno biddissubba fushshitara dandiitanno.

70. Jeefishshu Nookki Seeranna Asoote

1. Sidaamu Dagoomu Qoqqowi Mootimma Rosamino Mootimmate Loosira Albi Qoqqowinni Fultino

መስሪያ ቤቶች ኃላፊዎች ሥልጣኑን በውክልና ለመስጠትና ውክልናው ተፈፃሚ የሚሆንባቸውን ሁኔታዎች ለመወሰን ይችላል፡፡

67. ሰነዶች ስለመጠበቅ

የመስተዳድር ምክር ቤት እያንዳንዱ የሂሳብ ሰነድ መጠበቅ ያለበት ለምን ያህል ጊዜ እንደሆነ የሚገልፅ ደንብ ያወጣል፡፡

68. የመሸጋገሪያ ጊዜ ድንጋጌ

የዚህ አዋጅ ድንጋጌዎች ይህ አዋጅ ከመውጣቱ በፊት በተለያዩ ደረጃዎች የዳኝነት ወይም በከፊል ዳኝነት አካላት ፊት ቀርበው ክርክር እየተደረገባቸው ባሉ ጉዳዮች ላይ ተፈፃሚነት አይኖራቸውም ፡፡

69. ደንብ እና መመሪያ ስለማውጣት

1. መስተዳድር ምክር ቤት ይህንን አዋጅ ለማስፈፀም ደንብ ሊያወጣ ይችላል፡፡
2. ቢሮው ይህን አዋጅ አዋጁን ተከትሎ የሚወጣውን ደንብ ተግባራዊ ለማድረግ የሚረዱ መመሪያዎችን ሊያወጣ ይችላል፡፡

70. ተፈፃሚነት የሌለው ሕግና አሰራር

1. በሲዳማ ብሔራዊ ክልላዊ መንግሥት ለመደበኛ መንግስታዊ ሥራዎች በነባሩ ክልል የወጡ አዋጆች

of other public bodies and may specify the conditions in which those powers may be exercised.

67. Retention of Records

Retention periods for individual categories of financial records shall be determined by regulation to be issued by theAdministrative Council.

68. Transitory Provision

The provision of this proclamation shall not apply to the cases pending at different levels of regional judicial or quasi-judicial bodies prior to the issuance of this proclamation.

69. Issuance of Regulation and Directive

1. The RegionalAdministrative Council may issue regulation that help to implement this proclamation.
2. The Bureau may issue directives for the proper implementation of this proclamation.

70. Inapplicable Laws and Practices

1. Pursuant to Article 3 of the proclamation No. 8/2012 issued by the Sidama National Regional Government to allow the continuation of the

Lallawubba Loosu aana Hosansa Sufantanno Gede Fajjate Lallawi Kiiro 8/2012 quwa 3 garinni Wodiidi Qoqqowi Faynaansete Gashshooti Lallawi Kiiro 128/2002 lainohunni fajjinoonnihu konni lallawinni shaaramino.

2. Konne lallawa ledo kiphi yaanno ayee seeri woy assootu gade konni lallawinni hanqafantino hajubba aana jeefishshu dihee'rannonsa.

71. Lallawu Loosi Iima Hosanno Yanna

Kuni lallawi Maaja 6, 2016 M.D hanafe loosu iima hosanno.

Hawaasa,Maaja 6, 2016 M.D

Desta Ledamo

Sidaamu Dagoomu Qoqqowi Mootimma Pirezidanticha

ተፈጻሚነት እንዲቀጥል ለመፍቀድ በወጣው አዋጅ ቁጥር 8/2012 አንቀጽ 3 መሰረት የደቡብ ክልል ፋይናንስ አስተዳደር አዋጅ ቁጥር 128/2002 በተመለከተ የተፈቀደው በዚህ አዋጅ ተሽሯል፡፡

2. ይህን አዋጅ የሚቃረን ማንኛውም ሕግ ወይም የአሰራር ልምድ በዚህ አዋጅ በተሸፈኑ ጉዳዮች ላይ ተፈፃሚነት አይኖራቸውም፡፡

71. አዋጁ ሥራ ላይ የሚውልበት ጊዜ

ይህ አዋጅ ከሐምሌ ፮/፳፻፲፮ ዓ.ም ጀምሮ ሥራ ላይ ይውላል፡፡

ሀዋሳ፣ ሐምሌ ፮/፳፻፲፮ ዓ.ም

ደስታ ሌዳሞ

የሲዳማ ብሔራዊ ክልላዊ መንግሥት ርዕሰ መስተዳድር

implementation of the proclamation issued by the Sidama National Regional Government for regular governmental activities in the existing region, the proclamation No. 128/2009 regarding the financial Administration proclamation of the Southern Nations Nationalities and Peoples Region has been repealed by this proclamation.

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

71. Effective Date

This proclamation shall enter in to force as of the July day of 12, 2024

Hawassa 12 July, 2024

Desta Ledamo

President of Sidama National Regional State