SIDAAMU DAGOOMU QOQQOWI MOOTIMMA AFFINI GAAZEEXA
የሲዳማ ብሔራዊ ክልላዊ መንግሥት አፍኒ ጋዜጣ
SIDAAMA NATIONAL REGIONAL STATE AFFINI GAZETA

1kki Diro Kiiro 9
Hawaasa, Maaja 7, 2012 M.D

Sidaamu Dagoomu Qoqqowi Mootimma Amaalete Mini Allaalshi Hundaanni Fulinoho
በሲዳማ ብሔራዊ ክልላዊ መንግሥት ምክር ቤት ጠባቂነት የወጣ
Issued Under the Auspicies of the Council of the Sidama National Regional State

፩ኛ ዓመት ቁጥር ፱
ሀዋሳ፣ ሀዋሳ ሐምሌ ፯ ቀን ፳፻፲፪ ዓ.ም

Amado

Sidaamu Dagoomu Qoqqowi Mootimma Qaru Qorqorshi Loosu Mini Biilloonyenna Loosu Qeecha Murate Fulino Lallawi Kiiro 9/2012

ማውጫ

የሲዳማ ብሔራዊ ክልላዊ መንግስት ዋና ኦዲተር መሥሪያ ቤትን ስልጣን እና ተግባር ለመወሰን የወጣ አዋጅ ቁ ፱/፳፻፲፪

Content

Proclamation No 9/2020 Issued to Determine the Power and Duties of Sidama National Regional state General Auditor Office;

Qorqorshu amanyoote diriirsa mootimma qoqqowu miinja hasiisanno garinni massagatenna gashshate hasiissanno ikkadu taje afirate widoonni jawu qeechi noosiha ikkasinni,

Addi addi latishshunna gashshootu handaarubbara loossanno qoqqowu mootimma loosu minnanna uurrinshubba woxu gashshooti hasiissanno shallagote amadooshshi amanyoote harunsinoha, eote gambooshshi,

የኦዲት ሥርዓትን መዘርጋት መንግሥት የክልሉን ኢኮኖሚ በሚገባ ለመምራትና ለማስተዳደር የሚያስፈልገውን አስተማማኝ መረጃ በማግኘት ረገድ ከፍተኛ አስተዋጽኦ ያለው መሆኑ፣

በልዩ ልዩ የልማትና አስተዳደር መስኮች የተሰማሩ የክልል መንግስት መስሪያ ቤቶችና ድርጅቶች የገንዘብ አስተዳደር ተገቢዉን የሂሳብ አያያዝ ሥርዓት የተከተለ፣ የገቢ አሰባሰባቸው የወጪ አፈፃቀዳቸውና የንብረት

WHEREAS; establishing the audit system plays an important role in providing the government reliable data useful for the effective management and administration of, the regional economy;

WHEREAS, it is necessary to ascertain that the financial management of the regional Government offices and fushshote fajjootinna jajju gashshootinsa mootimmate seeranna biddissa harunsinoha ikkinotanna mixonna pirograamensano lifinxetenninna miinjitte doogonni gumulatenni agarranni hexxo gafa gansiisansa buuxa hasiissinoha ikkasinni,

Qorqorshu ogimma looso loossanno qoqqowu mootimma loosu minnaranna uurrinshubbara ogimmateirkonna amaale aate, qorqorshu deerra woy istaandarde fushshatenninna loosu aana hosasino harunsatenni agarranninsa hexxo wonshansa buuxa hasiise leellasenni,

Qoqqowu giddo heedhanno babbaxxitino mootimmate loosu minna giddo qorqorshu amanyoote kaajjishe loosu aana hosiisatenni xa’mamooshshe, xawadimmanna dancha gashshoote halashshate qorqorshu baxxino udiinnicho ikkasinni,

Qoqqowu mootimma miinju polise loosu aana hosiisa dandiinanni gede qoqqowu giddo heedhanno gashshootu, latishshunna owaante uyitanno

አስተዳደራቸው የመንግስት ሕግንና መመሪያን ተከትሎ የተፈጸመ መሆኑንና ዕቅድና ፕሮግራማቸውንም በቅልጥፍና እና ኢኮኖሚያዊ በሆነ መንገድ በማከናወን የሚጠበቅባቸውን ግብ ማሳካታቸውን ማረጋገጥ አስፈላጊ በመሆኑ፣

በኦዲት ሙያ ላይ ለተሰማሩት የክልል መንግሥት መሥሪያ ቤቶችና ድርጅቶች ሙያዊ እገዛና ምክር መስጠት፣ የኦዲት ደረጃ ወይም ስታንዳርድ ማውጣትና ተግባራዊ መሆኑን በመከታተል የሚጠበቅባቸውን ግብ ማሟላታቸውን ማረጋገጥ አስፈላጊ ሆኖ በመገኘቱ፣

በክልሉ ውስጥ በሚገኙ የተለያዩ የመንግሥት መሥሪያ ቤቶች ውስጥ የኦዲት ሥርዓቱን አጠናክሮ በመተግበር ተጠያቂነትን፣ ግልጽነትን እና መልካም አስተዳደርን ለማስፈን ኦዲት አይነተኛ መሳሪያ በመሆኑ፣

የክልሉ መንግሥት የኢኮኖሚ ፖሊሲን ተግባራዊ ማድረግ ይቻል ዘንድ በክልሉ የሚገኙ የአስተዳደር፣ የልማትና የአገልግሎት መሥሪያ ቤቶችና ድርጅቶች በብቃት ለመቆጣጠር በተጠናከረና ዘመናዊ በሆነ የኦዲት ተግባር መታገዝ ያለበት በመሆኑ የክልሉ ኦዲተር መሥሪያ ቤት በክልሉ የአስፈጻሚ አካላት ማቋቋሚያ፣ ስልጣንና

enterprises in various developmental and administrative activities follow proper accounting procedures, that the manner of' revenue collection, fund disbursement and property management is in accordance with government rules and regulations, and that their plan and Programmes are carried out efficiently and economically with a view to attaining their objectives;

WHEREAS, it become necessary to provide professional help and advice to regional government offices and organizations engaged in the auditing profession, by establishing audit levels or standards and monitoring their implementation to ensure that they meet their goals;

WHEREAS, audit is an effective instrument in ensuring proper accountability, transparency, and good governance in various Regional Government offices and within the State structure;

loosu minnanna uurrinshubba ikkadimmatenni qorqorate kaajjadunna yannichu qorqorshu loosinni irkisama noosehura Qoqqowu Jeefisiisaanote Bisubba Uurrisatenna Biilloonyenna Loosu Qeecha Murate Fulino Lallawi Kiiro 3/2012 quwa 11 cinaancho quwa 1 garinni uurrinohu qoqqowu Qaru Qorqorshu Loosu Mini biilloonyenna loosu qeecha konni quwi cinaanchu quwi 4 garinni mura hasiissinohura,

Sidaamu Dagoomu Qoqqowi Mootimma Amaale Mini Qoqqowu Bayriidi Seera quwa 48 cinaancho quwa (3) (a) nna Jeefisiisaanote Bisubba Uurrisate, Biilloonyenna Qeecha Murate Fulino Lallawa Kiiro 3/2012 quwa 11 cinaancho quwa (4) hundaanni uyinoonni biilloonyinni aane noohu lallawamino.

GAFA MITE

Xaphooomu Woro

1. Harancho Su'ma

Kuni lallawa "Sidaamu Dagoomu Qoqqowi Mootimma Qaru Qorqorshi Loosu Mini Biilloonyenna Loosu Qeecha Murate Fulino Lallawa Kiiro **9/2012**" yaamame

ተግባር መወሰኛ አዋጅ ቁጥር 3/2012 አንቀጽ 11 ንዑስ አንቀጽ 1 መሠረት የተቋቋመ በመሆኑና ስልጣንና ተግባሩን በዚሁ አንቀጽ ንዑስ አንቀጽ 4 መሠረት መወሰን በማስፈለጉ፣

የሲዳማ ብሔራዊ ክልላዊ መንግሥት ምክር ቤት በክልሉ ሕገ መንግሥት አንቀጽ 48 ንዑስ አንቀጽ (3) (ሀ) እና የአስፈጻሚ አካላት ማቋቋሚያ፣ ስልጣንና ተግባር መወሰኛ አዋጅ ቁጥር 3/2012 አንቀጽ 11 ንዑስ አንቀጽ (4) በተሰጠው ስልጣን መሠረት የሚከተለው ታውጇል፡

ክፍል አንድ

ጠቅላላ ድንጋጌ

1. አጭር ርዕስ

ይህ አዋጅ "የሲዳማ ብሔራዊ ክልላዊ መንግሥት የዋና ኦዲተር መሥሪያ ቤት ሥልጣንና ተግባር ለመወሰን የወጣ አዋጅ ቁጥር ፱/፳፻፲፪" ተብሎ ሊጠቀስ ይችላል፡፡

2. ትርጓሜ

በዚህ አዋጅ ውስጥ፡-

1. **"ምክር ቤት"** ማለት የሲዳማ ብሔራዊ ክልል ምክር ቤት ነው፡ ፡

WHEREAS, it is necessary that the Regional economic policy be supported by a modern and reliable audit system in order to ascertain proper implementation through effective monitoring of administrative, developmental and service rendering institutions in the Regional Public Sector, the regional auditor's office was established in accordance with Article 11 Sub-Article 1 of the proclamation No. 3/2020 on the Establishment, Powers and Duties of the Executive Bodies of the Region and the need to determine its powers and functions in accordance with Sub-Article 4 of the same Article

NOW, THEREFORE, in accordance with Article 48 Sub-article 3 (a) of the Constitution of the Sidama National Regional State, and in accordance with the authority given in Article 11 Sub-Article (4) of Proclamation No. 3/2020 Determining the Establishment, Powers and Functions of Executive Bodies, it is hereby Proclaimed as follows.

woshshamara dandaanno.

2. **Tiro**

Konni lallawi giddo:

1. **“Amaalete Mine”** yaa Sidaamu Dagoomu Qoqqowi Amaale Mineeti.
2. **“Qoqqowo”** yaa Sidaamu Dagoomu Qoqqowooti
3. **“Qoqqowu Qaru Qorqoraanchi”** yaa Sidaamu Dagoomu Qoqqowi Mootimma Bayriidi Seera quwa 110 cinaancho quwa (1) nna konne lallawa quwa 7 cinaancho quwa (1) garinni mootoo’manno Sidaamu Dagoomu Qoqqowi Mootimma Qara Qorqoraanchooti.
4. **“Loosu Mine”** yaa Sidaamu Dagoomu Qoqqowi Mootimma Jeefisiisaanote Bisubba Uurrisatenna Biilloonyenna Loosu Qeecha Murate Fulino Lallawa Kiiro 3/2012 quwa 11 cinaancho quwa (1) garinni seerunni uurrino Sidaamu Dagoomu Qoqqowi Mootimma Qaru Qorqoraanchi Loosu Mineeti.
5. **“Mootimmate Loosu Mine”** yaa Biiro, Komishiine, Biilloonye, Uurrinsha, Ejense,

2. **“ክልል”** ማለት የሲዳማ ብሔራዊ ክልል ነው::
3. **“የክልል ዋና ኦዲተር”** ማለት በሲዳማ ብሔራዊ ክልላዊ መንግሥት ሕገ መንግሥት አንቀጽ 110 ንዑስ አንቀጽ (1) እና በዚህ አዋጅ አንቀጽ 7 መሠረት የሚሾም የሲዳማ ብሔራዊ ክልላዊ መንግሥት ዋና ኦዲተር ነው::
4. **“መሥሪያ ቤት”** ማለት በሲዳማ ብሔራዊ ክልላዊ መንግሥት የአስፈጻሚ አካላት ማቋቋሚያ፣ ሥልጣንና ተግባር ለመወሰን የወጣ አዋጅ ቁጥር 3/2012 አንቀጽ 11 ንዑስ አንቀጽ 1 መሠረት በሕግ የተቋቋመ የሲዳማ ብሐራዊ ክልላዊ መንግሥት ዋና ኦዲተር መሥሪያ ቤት ነው::
5. **“የመንግሥት መሥሪያ ቤት”** ማለት ቢሮ፤ ኮሚሽን፤ ባለስልጣን፤ ተቋም፤ ኤጀንሲ፤ ጽህፈት ቤት እና ሌሎች የመሳሰሉትን ያካትታል::
6. **“ድርጅት”** ማለት ማናቸውም በሙሉ ወይም በከፊል የክልል መንግሥት የሆነ የማምረቻ፤ የማከፋፈያ፤ የአገልግሎት ሰጪ ወይም ሌላ የንግድ ድርጅት ነው::
7. **“የለጋሾችና አበዳሪዎች ሂሳብ”** ማለት የክልሉ መንግሥት መሥሪያ ቤት ወይም ድርጅት በዓይነት ወይም በጥሬ ገንዘብ ከለጋሹና ከአበዳሪው የተቀበለ ስጦታ፤ እርዳታ ወይም የብድር

PART ONE

GENERAL PROVISION

1.Short Title

This Proclamation may be cited as “The declaration issued to Determine the power and duties of the Sidama National Regional State General Auditor Office, **Proclamation No 9/2020**’’

2. Definition

In this Proclamation:

1. **"Council"** Means Sidama National Regional council;
2. **"Region"** Means Sidama National Regional State’’;
3. **"Regional Auditor General"** means a person appointed as Auditor General of Sidama National Regional State as provided in sub Article (1) of Article 110 and of the Constitution of Sidama National Regional State and Article 7 of this proclamation;

Borrote Minenna wole kuri labbannore hanqafanno.

6. **"Uurrinsha" yaa** wo'munni woy gamunni qoqqowu mootimma annimma hundaanni heedhanno aye laashshu, tuqishshu, owaante aate woy wole daddalu uurrinshaati.

7.**"Kaa'laanotenna Liqiissaanote Shallago"** yaa qoqqowu mootimma loosu mini woy uurrinsha danunni woy womaashshunni kaa'laanchunna liqiissaanchuwiinni haarino afansha, kaa'lo woy liqoote shallagooti.

8. **"Biiro"** yaa Sidaamu Dagoomu Qoqqowi Mootimma Fayinaansete Biirooti.

9. **"Mancho"** yaa kalaqamu mancho woy seerunni mannimmate qoosso uyinoonni bisooti.

10 **"Qorqoraancho"** yaa qoqqowu qaru qorqorshu loosu mini gobbaayidi qorqorshu loosira qaxarino ogeeyyeeti.

11. Aye labbaahu koo-teemmanni xawinsoonnihu meyaate koo-teemmano hanqafanno.

ሂሳብ ነው፡፡

8. **"ቢሮ"** ማለት የሲዳማ ብሔራዊ ክልላዊ መንግሥት ፋይናንስ ቢሮ ነው፡፡

9. **"ሰው"** ማለት የተፈጥሮ ሰው ወይም በህግ የሰውነት መብት የተሰጠው አካል ነው፡፡

10.**"ኦዲተር"** ማለት የክልሉ ዋና ኦዲተር መሥሪያ ቤት ለውጭ ኦዲት ስራ የቀጠራቸው ባለሙያዎች ማለት ነው

11. ማንኛውም በወንድ ጾታ የተደነገገ የሴትን ጾታ ይጨምራል፡፡

3. የአዋጁ የተፈጻሚነት ወሰን

ይህ አዋጅ በክልሉ ባሉት በሁሉም የመንግሥት መሥሪያ ቤቶች እና ድርጅቶች ላይ ተፈጻሚ ይሆናል፡፡

ምዕራፍ ሁለት

<u>የመሥሪያ ቤቱ መቋቋሚያ፣ አቋም፣ ሥልጣንና ተግባር</u>

4. የመሥሪያ ቤቱ መቋቋሚያ

የክልል ዋና ኦዲተር ዋና መሥሪያ ቤት ሀዋሳ ሆኖ ለሥራ አስፈላጊ በሆነ ቦታ ሁሉ ቅርንጫፍ መሥሪያ ቤት ይኖረዋል፡፡

5. የመሥሪያ ቤቱ አቋም

መሥሪያ ቤቱ፡-

1. ዋና ኦዲተር
2. ምክትል ዋና ኦዲተር

4. **"Office"** means the Office of the Auditor General of the Sidama National Regional Government established by law in accordance with Article 11 Sub-Article 1 of Proclamation No. 3/2020 issued to determine the establishment, powers and duties of the executive bodies of the Sidama National Regional Government.

5. **"Public Office"** means Bureau; commission; authority; institution; agency; It includes an office and so on.

6.**"Organization"** means any production, distribution, service rendering, regulatory or any other trading organization wholly or partially owned by the Regional Government;

7. **"Donors and lenders account"** means donation or support received in cash or in kind from donors or lenders by Regional Government Offices or Organizations;

8." **"Bureau"** means the Finance Bureau of Sidama

3. **Lallawu Jeefishshi Mami-geeshsha**

Kuni lallawi qoqqowu hundaanni heedhanno baalante mootimmate loosu minnaranna uurrinshubbara loosu aana hosanno.

GAFA LAME

<u>Loosu Mini Teesso, Uurrinsha, Biilloonyenna Loosu Qeecha</u>

4. Loosu Mini Teesso

Qoqqowu qaru qorqorshi qara loosu base Hawaasa ikkite loosoho hasiisanno wole basera sinu loosu mini heerannosi

5. Loosu Mini Giddooyidi Amado Loosu Mini:

1. Qara qorqoraancho
2. Layinki qara qorqoraancho
3. Hasiishshu garinni mootoo'mitanno lamenna hakkunni aleenni ikkitanno wole layinki qara qorqoraanonna loosu handaarra heedhannosi.

6. Loosu Mini Biilloonyenna Loosu Qeecha

1. Qoqqowu mootimma loosu minnanna uurrinshubba eotenna fushshote shallago

3. እንደ አስፈላጊነቱ ሁለትና ከዚያ በላይ የሚሾሙ ሌሎች ምክትል ዋና ኦዲተሮችና የሥራ ክፍሎች ይኖሩታል፡፡

6. የመሥሪያ ቤቱ ሥልጣንና ተግባር

1. የክልል መንግሥት መሥሪያ ቤቶች እና ድርጅቶችን የገቢና የወጪ ሂሳብ ኦዲት ያደርጋል፤ ያስደርጋል፡፡
2. የክልል መንግሥት መሥሪያ ቤቶች እና ድርጅቶችን የኢንፎርሜሽን ቴክኖሎጂ ሥርዓትን፣ አጠቃቀምና አስተዳደር ኦዲት ያደርጋል፤ ያስደርጋል፡፡
3. የክልል መንግሥት መሥሪያ ቤቶችና ድርጅቶች ያስገኙት ውጤት ሕጉን የተከተለ፣ ኢኮኖሚያዊ በሆነ አሠራር የተፈጸመ መሆኑንና የታለመለትን ግብ መምታቱን ለማረጋገጥ እንደ አስፈላጊነቱ የክዋኔና አከባቢ ጥበቃ ኦዲት ያደርጋል፤ ያስደርጋል፡፡
4. የክልሉ መንግሥት መሥሪያ ቤቶችና ድርጅቶች አጠቃላይ የቁጥጥር ሥርዓት በበቂ ሁኔታ መነደፉንና በትክክለኛ መንገድና በብቃት ተግባራዊ መሆኑን ለማረጋገጥ የሀብት ቁጥጥርና ምርመራ ያደርጋል፤ ያስደርጋል፡፡
5. የመንግስትንና የህዝብን ጥቅም ለማስጠበቅ ሲባል የግል ወይም የህዝባዊ ድርጅቶችን ኦዲት

National Regional Government.

9. **"person" "** means any natural or juridical person;
10. **"Auditor"** mean the experts hired by the Regional Auditor General's office for external audit work.
11. any expression in the masculine gender includes the feminine;

3. Scope of Application

This Proclamation will be applicable in all regional government offices, and organizations

PART TWO

<u>The Seat of the Office, Position, Power and Duty</u>

4.The Seat of The Office

The Head Office of the Regional Auditor General shall be inHawassa and may have Branch Offices elsewhere as may be necessary

5. The Position of the Office

The office shall have:

1. Auditor General
2. Deputy Auditor General
3. There will be two or

qorqoranno, qorqorsiisanno.

2. Qoqqowu mootimma loosu minnanna uurrinshubba informeeshiinete tekinoolooje amanyoote, horoonshanna gashshoote qorqoranno, qorqorsiisanno
3. Qoqqowu mootimma loosu minnanna uurrinshubba leellishshanno gumi seera harunsinoha, miinjitte loosishshu doogonni loosaminohanna amandoonni hexxo gafa ganinoha ikkasi buuxisate Hasiishshu garinni gumulshunna qoxeessu agarooshshe qorqoranno, qorqorsiisanno.
4. Qoqqowu mootimma loosu minnanna uurrinshubba xaphoomu qorqorshu amanyooti ikkadu garinni qixxaawasinna ragunni loosu aana hosasi buuxate jirote qorqorshanna buuxo assanno, assiisanno.
5. Mootimmatenna dagate horo agarsiisate hojji woy dagate uurrinshubba qorqoranno, qorqorsiisanno.
6. Qoqqowu mootimma loosu minnaranna uurrinshubbara assinoonni kaa'lono ikko afansha hattono liqoo

ያደርጋል፤ ያስደርጋል፡፡

5. የመንግስትንና የህዝብን ጥቅም ለማስጠበቅ ሲባል የግል ወይም የህዝባዊ ድርጅቶችን ኦዲት ያደርጋል፤ ያስደርጋል፡፡

6. ለክልል መንግሥት መሥሪያ ቤቶችና ድርጅቶች የተለገሱ እርዳታዎችም ሆነ ስጦታዎችን እንዲሁም ብድርን ኦዲት ያደርጋል፤ ያስደርጋል፡፡

7. በንዑስ አንቀጽ (1)፤ (2)፤ (3)፤ (4)፤ (5)፤ (6) እና (8) በተመለከተው መሠረት ያከናወነውን የኦዲት ውጤት እንደነገሩ ሁኔታ ለመሥሪያ ቤቱ ወይም ለድርጅቱ የበላይ ኃላፊ ያሳውቃል፤ ወንጀል መፈጸሙን የሚያሳይ ሆኖ ሲገኝም ለሚመለከተው የህግ አካል ወዲያውኑ ያሳውቃል፡፡

8. በክልል ምክር ቤት ጥያቄ፣ በመደበኛ ኦዲት የሥራ ጊዜ የዋና ኦዲተር መሥሪያ ቤት በሂሳብ ላይ ችግር መኖሩን ከተረዳ፣ በፍርድ ቤቶች አግባብ ያለው ትዕዛዝ ሲቀርብና እንዲሁም በጉዳዩ ክብደት ላይ ተመሥርቶ ከመንግሥት መሥሪያ ቤቶች፣ ከድርጅቶችና ከህብረተሰቡ ከሚቀርበው ጥያቄና ጥቆማ በመነሳት ከመደበኛ ኦዲት ውጭ ልዩ የኦዲት ሥራ ያከናውናል፣ እንዲከናወንም ያስደርጋል፡፡

9. ጉዳዩ ከሚመለከታቸው መሥሪያ ቤቶች ጋር በመመካከር የሂሳብና የንብረት ኦዲት ስርዓትና ደረጃን

more other deputy auditor
and departments
appointed as needed.

6. Powers and Duties of the Office

1. Audit or cause to be audited the accounts of the Regional Government offices and Organizations,
2. Audit or cause to be audited the Information Technology Systems, Utilization and Administration of the Offices of the Regional Government and Organizations.
3. Audit or cause to be carried out, as may be necessary performance audit in order to ensure that the performance of Regional Government offices and organizations is in accordance with the law, economically, sound and has attained the desired objectives.

4; Conducts and cause to be conducted asset control and investigation to ensure that the overall control system of the qorqoranno, qorqorsiisanno.

7. Konne quwa cinaano quwubba (1), (2), (3), (4), (5), (6) nna (8) garinni assino qorqorshu guma loosu mini woy uurrinshu aliidi loosu massagaanchira egensiisanno; jaddo loosantinota xawisannoha ikkiro hajo la’anno seeru bisira rahe egensiisanno.

8. Qoqqowu amaale mini xa’monni, rosamino qorqorshu loosi yannara qaru qorqorsha loosu mini shallagote aana qarru noota huwatiro, yoote mini hajajironna hattono hajote jawimma kaiminni mootimmate loosu minnanni, uurrinshubbatenninna dagoomu bisubbanni shiqqanno xa’monninna qummeessinni kae rosamino qorqorsha gobbaanni baxxino qorqorshu looso loosanno, loonsanni gedeno assanno.

9. Hajo la’annonsa loosu minna ledo amaalamatenni shallagotenna jajju qorqorshi amanyooti deerra la’anno biddissubba

የሚመለከቱ መመሪያዎችን ያወጣል፡፡

10. አስፈላጊ ሆኖ ሲያገኘዉ የማናቸዉም የክልል መሥሪያ ቤት የዉስጥ ኦዲተሮች የመሥሪያ ቤታቸውን ሂሳብና ንብረት በመመርመር ውጤቱን እንዲገልጹለት ሊያደርግ ይችላል፡፡

11. ከሚመለከታቸዉ አካላት ጋር በመተባበር እንደ አስፈላጊነቱ ለውስጥ ኦዲተሮች ሥልጠና ይሰጣል፡፡

12. ማንኛውም ሂሳብ ወንጀል ባለበት ሁኔታና ታማኝነት በጎደለው አኳኋን መያዙን ለማመን ምክንያት ያገኘ እንደሆነ ይህንኑ ሂሳብ የሚመለከቱ ጽሑፎች፣ መዝገቦች፣ ሰነዶችና ሌሎች ተያያዥነት ያላቸው መረጃዎች ላይ ያሽጋል፡፡

13. ቢሮው ስለገንዘብ አጠባበቅ የሂሳብ አያያዝና የንብረት አስተዳደር በተመለከተ በሚያዘጋጀው ህግ ረቂቆች ላይ አስፈላጊዉን ምክርና አስተያየት ይሰጣል፡፡

14. በክልሉ ውስጥ በኦዲት ሙያ ለሚሰማሩ ኦዲተሮችና የሂሳብ አያያዝ ሥራ ለሚያከናዉኑ የሂሳብ አዋቂዎች በሥራ መስክ ለመሰማራት የሚያስችላቸውን የምስክር ወረቀት ይሰጣል፣ ያድሳል፣ ያግዳል፣ ይሰርዛል፡፡

15. የምስክር ወረቀት የሚሰጥበትና የሚታደስበት የአገልግሎት ክፍያ

regional government offices and organizations is adequately designed and implemented in a proper and efficient manner;

5. Audit or cause to be carried out as may be necessary accounts of private or public organizations to protect Government and public interest.

6. Audit or cause to be audited donations, grants and loans made to Regional Government Offices and Organizations.

7. Report audit finding to the head of the audited Regional Government office and organization, as the case may be, the result of the audits performed in accordance with of Sub-Articles (1),(2),(3),(4) and (5).(6) and (8) of this Article, the result of the audits performed shall also be immediately submitted to the concerned body, where it indicates the commission of a crime;

8. Carry out a special audit outside of the regular audit, and will have it done at the request of the regional council, or if the auditor general's

fushshanno.

10. Hasiise leelliro aye qoqqowu loosu minna giddo qorqoraano loosu mininsa shallagonna jajja qorqoratenni afidhino guma xawissanno gede assara dandaanno.

11. Hajo la’annonsa bisubba ledo halamatenni hasiishshu garinni giddoyidi qorqoraanora qajeelsha aanno.

12. Aye shallago jaddonna ammanama xe’ino garinni amadantinota ammanate dandiisiisanno korkaata afiriha ikkiro tenne shallago la’anno borro, mareekko, sanadenna wole xaadooshshu noonsa tajubba aana cufanno.

13. Biiro woxu Agarooshshi, shallagote amadooshshinna jajju gashshoote lainohunni qixxeessanno safote seerubba aana hasiissanno amaalenna hedo aanno.

14. Qoqqowu giddo qorqorshu ogimmanni loossanno qorqoraanonna shallagote amadooshshi looso loossanno shallagote

ዝርዝር በመመሪያ ይወሰናል፡፡

16. ከፌደራል መንግስትና ከሌሎች የክልል ዋና ኦዲተር መሥሪያ ቤቶች ጋር በመተባበር የሂሳብ አያያዝና የኦዲት ሙያ ትክክለኛዉን ፈር ይዞ እንዲዳብር ጥረት ያደርጋል፣

17. ከፌዴራል ዋና ኦዲተር መሥሪያ ቤት ጋር የኦዲት ተግባር የሚዳብርበትን ሁኔታ በተመለከተ የቅርብ የሥራ ግንኙነት ያደርጋል፡፡

18. የክልሉ መንግሥት ከብር 500,000 (አምስት መቶ ሺህ) በላይ የሚጠይቅ ሥራ የግል የሥራ ተቋራጮች እንዲሠሩ በውል የሰጠ እንደሆነ ይህንኑ የመንግሥት ስራ ነክ የሆነ የግል ተቋራጮች ስራ ይመረምራል፤ ያስመረምራል፡፡

19. በንዑስ አንቀጽ 18 የተገለጸው እንደተጠበቀ ሆኖ የማጭበርበር ድርጊት ለመፈጸሙ ዋና ኦዲተር መሥሪያ ቤት በቂ ፍንጭ ያገኘ እንደሆነ ስራው የሚጠይቀው ገንዘብ ከብር 500,000 (አምስት መቶ ሺህ) በታች ቢሆንም የመንግሥት ስራ ነክ የሆነ የግል ተቋራጮች ስራ ይመረምራል፣ ያስመረምራል፡፡

20. የክልሉ ዋና ኦዲተር በአንቀጽ 6 ንኡስ አንቀጾች (1)፣ (2)፣ (3)፣ (4)፣ (5)፣ (6)፣ (8)፣ (18) እና (19) ድንጋጌዎች ሥር የተመለከቱትን ሥልጣንና

office finds out that there is a problem with the accounts during the regular audit, or when an appropriate order is submitted by the courts, and based on the weight of the case, the requests and suggestions from government offices, organizations and the public,

9. Issue directives, in cooperation with other concerned offices regarding accounts and propeay auditing procedures and standards;

10. Where it is necessary, require internal auditors of any Regional Government offices to audit the accounts and property of their offices and report the finding

11. where it is necessary, train internal auditors in cooperation with the concerned organs;

12. where it has reason to believe that any account has been kept in a criminal and dishonest manner, impound such books, documents, ledgers, vouchers and other materials related to such account;

afaaleeyye loosu handaarinni loosa dandiisiisannonsa naqqasote woraqata aanno, haaroonsanno, kianno, hoolanno.

15. Naqqasote woraqata uyinanninna haaroonsinanni owaante baatooshshe tittirsha biddissunni humulanni.

16. Federaalete mootimmaninna wolootu qoqqowu qara qorqorshu loosu minna ledo halamatenni shallagote amadooshshinna qorqorshu ogimma doogose agadhite lophitanno gede loosanno.

17. Federaalete qaru qorqorsha loosu mini ledo qorqorshu loosi Kaajjanno ikkito lainohunni muli loosu xaadooshshe assanno.

18. Qoqqowu mootimma 500,000.00 (Onte Xibbe Kume) birri aleenni xa'manno looso hojji loosu uurrinshubba loossanno gede sheemaate uyinoha ikkiro konne looso qorqoranno, qorqorsiisanno.

19. Konni quwira cinaancho

ተግባራት እንደ ለሌሎች ክልላዊ የኦዲት መሥሪያ ቤቶች ወይም ለግል ኦዲት ድርጅቶች በውክልና ሊሰጥ ይችላል፡፡

21. በንዑስ አንቀጽ 20 ድንጋጌ መሠረት ውክልና የተሰጣቸው የኦዲት አካላት በመሥሪያ ቤቱ የወጣውን የኦዲት ደረጃ እና የአሠራር ሥነ ሥርዓት መከተልና የደረሱበትን ውጤት የማሳወቅ ኃላፊነት ይኖርባቸዋል፡፡

22. መሥሪያ ቤቱ በውክልና ተቀባይ አካል የተደረገው ኦዲት ደረጃውን የጠበቀ መሆኑን ያረጋግጣል፤ ኦዲቱ የኦዲት ደረጃውን ያልጠበቀ ሆኖ ሲገኝ የኦዲት ዉጤት እንዲሰረዝ ሊያደረግ ይችላል፡፡

23. መሥሪያ ቤቱ ራሱ ኦዲት ለሚያደርጋቸውም ሆነ ውክልና ለሰጣቸው አካላት የኦዲት አገልግሎት ወጪው አስፈላጊ ሆኖ ሲገኝ በኦዲት ተደራጊ መሥሪያ ቤቶች እንዲሸፈን ያደርጋል፤ ዝርዝሩ በመመሪያ ይወሰናል፡፡

24. የመሥሪያ ቤቱ ኦዲተሮች ሊከተሉ የሚገባውን ዝርዝር የሙያ ሥነ ምግባር መመሪያ ያዘጋጃል፡፡

25. የመሥሪያ ቤቱን መዋቅርና የደመወዝ ስኬል በማዘጋጀትና በምክር ቤቱ በማጸደቅ የሠራተኞችን ደመወዝና ጥቅማ ጥቅሞቻቸዉን ክፍያ ይፈጽማል፤ ዝርዝር አፈጻጸሙን በተመለከተ ምክር ቤቱ ደንብ ያወጣል፡፡

13. Shall give the necessary advice and suggestion on the financial and accounting regulation drafts to be prepared by the Bureau;

14 Issues, renews, suspends and cancels certificates for auditors and accountants who are engaged in auditing in the region.

15. The list of service charges for issuance and renewal of certificates shall be determined by regulations.

16. Make efforts, in cooperation with other concerned Federal and regional Auditor General Offices, with a view to promote the Accounting and Auditing Profession; and ensure that the development of the Accounting and Auditing Profession of the regional Government is in the right direction;

17. Maintain closer contact and cooperation with the Auditor General of the Federal Governments with a view for enhance the development of auditing;

18. Shall Investigate and cause to be investigate the work of private contractors related to government

quwa 18 worroonnihu agarame heereenna awaawurshu assooti loosamasi qaru qorqorsha loosu mini ikkado gungumme afiriha ikkiro loosu xa’manno woxi 500,000.00 (Ontu Xibbe Kume) birra woroonni ikkirono konne looso qorqoranno, qorqorsiisanno.

20. Qoqqowunnihu qaru qorqoraanchi quwa 6 cinaano quwubba (1), (2), (3), (4), (5), (8), (18) nna (19) woro hundaanni xawinsoonni biilloonyenna loosu qeecha hasiishshu garinni wole qoqqowubba qorqorshu loosu minna woy hojji qorqorshu uurrinshubbara riqiwotenni aara dandaanno.

21. Konni quwira cinaancho quwa 20 woro garinni riqiwo uyinoonninsa qorqorshu bisubba loosu mininni fulino qorqorshu deerranna loosu amanyoote harunsanno iillitanno guma egensiisate gadadi heerannonsa.

22. Loosu mini riqiwo adhino bisi assino qorqorshi

ክፍል ሦስት

የክልል ዋና ኦዲተር አሿሿምና ተጠሪነት

7. ስለ ክልል ዋና ኦዲተር እና ምክትል ኦዲተሮች አሿሿምና ተጠሪነት

1. የክልል ዋና ኦዲተር እና ምክትል ዋና ኦዲተሮች በርዕስ መስተዳድሩ አቅራቢነት በምክር ቤት ይሾማሉ፡ ፡
2. የክልል ዋና ኦዲተር ተጠሪነቱ ለምክር ቤት ይሆናል፤
3. የምክትል ዋና ኦዲተሮች ተጠሪነታቸዉ ለምክር ቤት እና ለዋና ኦዲተሩ ይሆናል፡፡

8. የሹመት መመዘኛዎች

ለሹመት የሚያበቁ መመዘኛዎች የሚከተሉት ይሆናሉ፡-

1. ዜግነቱ ኢትዮጵያዊ የሆነ፤
2. ለህገ መንግሥቱ ተገዥ የሆነ
3. በኦዲት ሥራ ወይም በፋይናንስ ሥራ መራር ወይም አግባብነት ባለዉ ሌላሙያ የሰለጠነ እና በመንግሥት የኦዲት ሥራ ጥልቅ እውቀትና ልምድ ያለው፤
4. የመንግሥት ፖሊሲዎችና ስትራቴጂዎች የመፈጸምና የማስፈጸም ብቃት ያለው፤
5. በታታሪነቱ፣ በታማኝነቱ እና በሥነ ምግባሩ መልካም ስም ያተረፈ፤
6. በወንጀል ተከሶ ያልተፈረደበት,
7. ሥራውን ለመሥራት

work; if the Regional government has given contracts for work that requires more than 500,000 (five hundred thousand) birr.

19. Without prejudice to the provisions of Sub-Article (18) of this Article;whenever the auditor general's office has found enough clues to fraud commited, it will investigate and cause to be investigated the work of private contractors related to government work even if the amount required for the job is less than 500,000 (five hundred thousand).

20. The Powers and functions of the Regional Auditor General indicated under the provisions of sub-Article (1), (2), (3), (4), (5), (6), (8), (18) and (19) of Article 6 may be delegated to other regional audit offices or private audit organizations.

21. According to the provision of sub-Article 20, the audit bodies that have been delegated shall have the responsibility to follow the audit standard and procedure issued by the office and to inform the

deerrasi agadhinoha ikkasi buuxanno, qorqorshu deerrasi agadhinokkiha ikke leelliro qorqorshu gumi adhamooshshu heerannosikki gede assara dandaanno.

23. Loosu mini umisi qorqorannono ikko riqiwo uyinonsa bisubbara owaantete fushshaati hasiise leelliro qorqoramaano loosu minna baattanno assanno; tittirsha biddissunni murranni.

24. Loosu mini qorqoraano harunsa hasiissannonsa tittirshu loosu amuraati biddisssa qixxeessanno.

25. Loosu mini tantanonna damoozu deerra qixxeessatenninna amaalete mine kaajjishiishatenni loosaasinete damoozanna wole horo baatooshshe baatanno; tittirshu gumulsha lainohunni amaalete mini wodho fushshanno.

GAFA SASE

QOQQOWU QARU QORQORAANCHI MOOTOO'MANNA GALTINO

የሚያስችል የተሟላ ጤንነት ያለው፤

9. ከፍያና ተመድቦ ስለመሥራት

1. የዋና ኦዲተሩና የምክትል ዋና ኦዲተሮች ደመወዝ፣ አበልና ልዩ ልዩ ጥቅማጥቅሞች በዋና ኦዲትር አቅራቢነት በክልል ምክር ቤት ይወሰናል፣
2. ዋና ኦዲተሩና ምክትል ዋና ኦዲተሮች እድሚያቸው ለጡረታ ከመድረሱ አስቀድመው ከሹመት የተነሱ እንደሆነ በመንግሥት መሥሪያ ቤቶች ወይም ድርጅቶች ውስጥ ተመድበው እንዲሠሩ ሁኔታዎች ይመቻቹላቸዋል፣

10. የሥራ ዘመን

1. የዋና ኦዲተሩና ምክትሎቹ የሥራ ዘመን ሰባት ዓመት ይሆናል፡፡
2. በንዑስ አንቀጽ (1) የተገለጸው የሥልጣን ዘመን ካበቃ በኋላ በምክር ቤቱ ከታመነባቸዉ ዋና ኦዲተሩና ምክትል ዋና ኦዲተሮች እንደገና ሊሾሙ ይችላሉ፡፡

11.ተሿሚዎች ከኃላፊነት የሚነሱበት ሁኔታ

ዋና ኦዲተርና ምክትል ዋና ኦዲተሮች በሚከተሉት ሁኔታዎች ከኃላፊነት እንዲነሱ ሊደረግ ይችላል።

results they have reached.

22. The office shall ensure that the audit conducted by the delegated body is up to standard; When the audit is found not up to the standard, the result of the audit may be revoked.
23. If necessary, the offices to be audited shall cover the cost of audit service for those who conduct audits or for the bodies delegated by the audit offices; Particulars are determined by directive.
24. Shall prepare a detailed professional code of conduct to be followed by Office Auditors;
25. Shall pay the employees' salaries and benefits by preparing the office structure and salary scale and approving it by the council. The council will make regulations regarding the detailed implementation;

PART THREE

Appointment and accountability of the Regional Auditor General

7. Regarding Appointment and

7. Qoqqowu Qarunna Layinki Qorqoraano Mootoo'manna Galtino

1. Qoqqowunnihu qaru qorqoraanchinna layinki qorqoraano qoqqowu Pirezidaantichi shiqisheenna amaalete mini mootoonsanno.
2. Qoqqowunnihu qaru qorqoraanchi galannohu amaalete mini hunda ikkanno.
3. Layinki qorqoraano galtannohu amaalete mininna qaru qorqoraanchi hunda ikkanno.

8. Mootoo'mate Bikkaasinchuwa

Mootoo'mate dandiisiisanno bikkaasinchuwa aante noore ikkitanno:

1. Itophiyu qansicha ikkinohu,
2. Bayriidi Seerira hiramannohu,
3. Qorqorshu woy Fayinaansete loosi massagonni woy xaadooshshu noose wole ogimmanni qajeelinohunna mootimmate qorqorshi loosinni ikkadu egennonna rosichi noohu,
4. 4. Mootimmate polisenna istiraateeje gumulatenna gumulsiisate ikkadimma noohu,
5. Loosu kakkaooshshinni, Ammanamooshshunninna

1. በሕመም ምክንያት ሥራዉን በሚገባ ለማከናወን የማይችሉ መሆኑ ሲረጋገጥ፤
2. ግልፅ የሆነ የሥራ ችሎታ ማነስ መኖሩ ሲረጋገጥ፤
3. በሥራቸዉ ላይ በሚያሳዩት ቸለተኝነት ጥፋተኛ ሲሆኑ ወይም ምግባረ ብልሹ ሆነው ሲገኙ፤
4. ሙስና መሥራታቸው ወይም ህግን የሚጻረር ሌላ ድርጊት መፈፀማቸው ሲረጋገጥ፤
5. የጡረታ ዕድሜ ላይ የደረሱ እንደሆነ፤
6. የሥራ ዘመናቸው ሲያበቃ፤ ቀጣይነት ባለው የጤና ጉድለትወይም በሌላ ምክንያት በገዛ ፈቃዳቸው ሥራውን ለመልቀቅ በጽሁፍ ሲጠይቁ፤
7. በንዑስ አንቀጽ (1)፤ (2)፤ (3)፤ (4) እና (5) የተመለከቱ ድንጋጌዎች ተፈጻሚ የሚሆኑት ከምክር ቤቱ አባላት መካከል በሚቋቋም ኮሚቴ ተጣርቶ ሲረጋገጥና ለምክር ቤቱ ቀርቦ በሁለት ሶስተኛ ድምጽ ውሳኔ ሲያገኝ ይሆናል፡፡
8. በንዑስ አንቀጽ (5) የተደነገገው ቢኖርም ተሿሚው በምክር ቤቱ ፈቃድ የጡረታው መውጫ ዕድሜ በኃላ ከአንድ ዙር ለማይበልጥ ጊዜ ብቻ ሊያራዝም ይችላል፡፡

12. ክፍት የሥራ ቦታ ስለሚሙላት

1. በዚህ አዋጅ አንቀጽ 11 ውስጥ

Accountability of the Auditor General and Deputy Auditor of the Region

1. The Regional Auditor General and Deputy Auditors are appointed by the Council on the recommendation of the President.
2. The Regional Auditor General shall be Accountable to the Council;
3. The Deputy Auditor General shall be accountable to the Council and the Auditor General.

8. Criteria for Appointment

The following are eligibility criteria for appointment;

1. Shall be an Ethiopian Citizen;
2. Committed to abide by the provisions of the Constitution.
3. Qualified in auditing or related field with extensive experience in and knowledge of public auditing and finance
4. Capable of executing and implementing government policies and strategies;
5. A person of proven integrity, hardworking and good ethical behaviour;
6. No previous court ruling

amanyootunni dancha su’ma afirinohu,

6. Jaddote qaxxarame qorichishaminokkihu

7. Looso loosate dandiisiissanno wo’makeeraanchimma noohu.

9. Baatooshshenna Somame Loosa

1. Qarunna layinki qorqoraano damooza, awallenna addi addi horo qaru qorqoraanchi shiqisheenna amaalete mininni gumullanni.
2. Qarunna layinki qorqoraano dirinsa wommete iillara albaanni mootoommetenni kauha ikkiro mootimmate loosu minna woy uurrinshubba giddo somante loossanno gede injeessinanni.

10. Loosu Yanna

1. Qarunna layinki qorqoraano loosu yanna lamala dirooti.
2. Konni quwira cinaancho quwa (1) aana worroonni loosu yanna gooffu gedensaanni amaalete mini ammaniro wirro mootoo’mitara dandiitanno.

በተገለጹትና በሞት ምክንያት የክልሉ ዋና ኦዲተር በሌለ ጊዜ ምክትል ዋና ኦዲተር ከስድስት ወር ላልበለጠ ጊዜ ተክቶ ሊሠራ ይችላል፡፡

2. የክልሉ ዋና ኦዲተርና ምክትል ዋና ኦዲተሮች ቦታ በተመሳሳይ ጊዜ ክፍት የሆነ እንደሆነ የክልሉ ርዕሰ መስተዳድር ከኦዲት ዳይሬክተሮች አንዱን በንዑስ አንቀጽ (1) ለተጠቀሰው ጊዜ መድቦ ሊያሠራ ይችላል፡፡

ክፍል አራት

<u>የክልሉ ዋና ኦዲተርና ምክትል ዋና ኦዲተሮች ሥልጣንና ተግባር</u>

13. የክልሉ ዋና ኦዲተር ሥልጣንና ተግባር

የክልሉ ዋና ኦዲተር የሚከተሉት ሥልጣንና ተግባራት ይኖሩታል፡-

1. በዚህ አዋጅ በአንቀጽ 6 የተደነገጉትን ተግባራት ያስፈጽማል፣ይከታተላል ይቆጣጠራል፡፡
2. በአንቀጽ 6 ንዑስ አንቀጽ (1)፣ (2)፣ (3)፣ (4)፣ (5)፣ (6)፣ (8)፣ (18) እና (19) መሠረት ስለሚከናወነው ምርመራና ስለመሥሪያ ቤቱ ሥራዎች አጠቃላይ ዓመታዊ ሪፖርት ዘገባ ለክልል ምክር ቤት ያቀርባል፡፡

against for criminal proceedings

7. Is in good condition of health to carry out his duties;

9. Payment and being assigned in Government Offices

1. The salaries, allowances and various benefits of the Auditor General and Deputy Auditors are determined by the Regional Council on the recommendation of the Auditor General.
2. Upon vacating their offices at the end of their term appointees shall be assigned to work in government offices and organizations provided that they have not attained pension age;

10. Tenure of service

1. The term of Office of the Federal Auditor General and his deputies shall be seven years;
2. Notwithstanding sub-article (1) of this Article the Regional Auditor General and his deputies may be appointed for another term.

11. Mootoommetenni Ka’anno Gara

Qarunna layinki qorqoraano aante noo ikkituwanni mootoommetenni ka’anno gede assinara dandiinanni:

1. Xissotenni looso garinni loosate dandaannokkita buunxiro,
2. Xabbe leeltanno loosu ikkadimma anje heera buunxiro,
3. Loosu aana leellishanno dese’immanni hunaancho ikkiro woy amanyootu becimalle heedhuro,
4. Muisha loosasi woy seeru ledo kiphamanno wole assoote loosasi buunxiro,
5. Wommete dirisi iillinoha ikkiro,
6. Loosu yannasi gooffuro, safantino fayyimmate xe’ne woy wolu korkaatinni umisi fajjonni looso agurate borrotenni xa’miro,
7. Konni quwira cinaancho quwa (1), (2), (3), (4) nna (5) worroonni woro loosu aana hossannohu amaalete mini miilla mereerinni uurrinsanni komitenni buunxe halaalsinihunna amaalete minira shiqe sasetenni lame anganni

3. በንኡስ አንቀጽ 2 የተቀመጠዉ እንደተጠበቀ ሆኖ እንደ አስፈላጊነቱ የኦዲት ሪፖርት ዘገባ በዓመቱ አጋማሽ ለምክር ቤት ሊያቀርብ ይችላል፡፡
4. ቢሮው የክልል መንግሥት ያለፈው በጀት ዓመት ገቢና ወጪ ሂሳብ፣ ሀብትና ዕዳ እንዲሁም የመንግሥት ገንዘብ ነክ የሆኑ መረጃዎችን የሂሳብ መግልጫዎች የበጀት ዓመቱ እንደተጠናቀቀ በሦስት ወር ጊዜ ውስጥ ዘግቶ ለምርመራ እንዲልክለት ሊያደርግ ይችላል፡፡
5. ዋና ኦዲተሩ የሂሳብ ዘገባ በደረሰው በአራት ወር ጊዜ ውስጥ ምርመራ በማድረግ ሪፖርቱን ከነአስተያየት ለቢሮ ይልካል፤ ለምክር ቤት በሚያቀርበው ዓመታዊ ሪፖርት ውስጥ እንዲካተትም ያደርጋል፡፡
6. በአንቀጽ 6 ንዑስ አንቀጽ 7 መሠረት ውጤቱን እንዲያውቁ የተደረጉት አካላት የሰጡት አስተያየትና ያቀረቡት ተቃውሞ አጥጋቢ ሆኖ ካልተገኘ ይህንኑ በንዑስ አንቀጽ 2 በተጠቀሰው ሪፖርት ውስጥ ያስገባል፡፡
7. የመሥሪያ ቤቱን ረቂቅ በጀት ለምክር ቤት ያቀርባል፤ ሲፈቀድም በሥራ ላይ ያውላል፡
8.ተግባሩን በሚገባ ለማከናወን በሚያስችል አኳኃን መሥሪያ ቤቱን ያደራጃል፣
9. ከክልሉ ፐብሊክ ሰርቪስ አስተዳደር ስርዓት ወጥቶ ነጻ

11. Removal of the Regional Auditor General and his Deputies

The Regional Auditor General and his deputies may be removed from Office under the following conditions:

1. Inability to perform their duties due to apparent health condition.
2. Incompetence;
3. lack of commitment to discharge their responsibilitiesand for reasons of unethical practice;
4. Involvement in corruption and/or committing unlawful act;
5. Attained pension age;
6. End of tenure of service, written request for resignation due to prolonged poor health and other sufficient reason;
7. The provisions of Sub Articles (1), (2), (3), and (5) of this Article shall be effected upon investigation and confirmation by the committee of the House constituted for this purpose and when decided by 2/3 vote of the House of Peoples' Representatives.

gumulo afiriro ikkanno.

8. Konni quwira cinaancho quwa (5) worroonnihu noowa heereenna amaalete mini fajjonni wommete diri gedensoonni mitte doyicho sainokki yannara seedisa dandiinanni.

12. Fano Loosu Base Wonsha

1. Konni lallawi quwa 11 aana xawinsoonninna reyoote korkaatinna Qoqqowunnihu qaru qorqoraanchi heerannokki yannara layinki qaru qorqoraanchi lee agana sainokki yannara riqiwe loosara dandaanno.
2. Qoqqowu qarunna layinki qaru qorqoraano base mitte yannanni fano ikkitannoha ikkiro qoqqowu Pirezidaantichi qorqorshu dayirekiterooti giddonni mitto konni quwira cinaancho quwa (1) xawinsoonni yannara gaame loosiisa dandaanno.

በመሆን ምክር ቤቱ በሚያወጣዉ ደንብ መሠረት ለመሥሪያ ቤቱ ሥራ አስፈላጊ የሆኑ ሠራተኞችን ይቀጥራል፤ ያስተዳድራል፡፡

10. የመሥሪያ ቤቱን ተግባር ማንኛውም ሰው ያሰናከለ እና ያደናቀፈ እንደሆነ ለሚመለከተው የህግ አካል የክስ አቤቱታ ያቀርባል፣ ያስቀርባል፣ ይከታተላል፡፡
11. ለሥራዉ አስፈላጊ ሆኖ ሲገኝ በቂ መመሪያ በመስጠት የኦዲት ሥራ እንደ አግባቡ በግል ኦዲተሮች ወይም በሌሎች ባለሙያዎች እንዲከናወን ይወክላል፡፡
12. ኃላፊነቱን በተሟላ ሁኔታ ለመወጣት ይቻለው ዘንድ መጽሐፎችን፣ መዘክሮችን መዝገቦችን፣ ሰነዶችንና ሌሎች መረጃዎችን ለመመልከትና አስፈላጊ ሆኖ ሲያገኘው ከሕዝብ አገልግሎት ሰጪ ተቋማት መረጃዎችን ዘገባዎችንና ትንተናዎችን ጠይቆ መቀበል ይችላል፡፡
13. ለምክር ቤቱ በሚቀርቡ የመንግሥት ሂሳብ ኦዲት ሪፖርቶች ወይም የተጠቃለለ ፈንድ ሂሳብ፣ የመሥሪያ ቤቱ ሥራዎች የሚገልጹ ዓመታዊ ዘገባና ልዩ ዘገባዎች ላይ መፈረምን ሳይጨምር በዚህ አንቀጽ የተሰጡትን ሥልጣንና ተግባራት በውክልና ሊሰጥ ይችላል፡፡

8. Notwithstanding the provisions of sub-Article(5), the appointee may, with the approval of the Council, extend the term of office for a period not exceeding one cycle beyond the age of retirement.

12. To fill a Vacancies

1. Deputy Auditors General shall serve as acting Auditor General for a maximum of six months if the position of Auditor General is vacant due to the reasons mentioned in Article 11 above and for reasons of death.
2. In the absence of the Audit Operations Deputy Auditors General the president shall assign from audit directorates for the duration mentioned in sub-article (1) above.

GAFA SHOOLE

QOQQOWU QARUNNA LAYINKI QARU QORQORAANO BIILLOONYENNA LOOSU QEECHA

13. Qoqqowu Qaru Qorqoraanchi Biilloonyenna Loosu Qeecha

Qoqqowunnihu qaru qorqoraanchi aane noo biilloonyinna loosu qeechi heerannosi:

1. Konni lallawira quwa 6 aana worroonni loosu qeechuwa gumulsiisanno, harunsanno, illaallisanno.
2. Konni lallawira quwa 6 cinaancho quwa (1), (2), (3), (4), (5), (6), (8), (18) nna (19) garinni assinanni qortonna loosu mini loossa xaphoomu diru rippoorte qoqqowu amaale minira shiqishanno.
3. Konni quwira cinaancho quwa (2) aana worroonnihu noowa heereenna hasiishshu garinni qortote rippoorte bocu dirunni amaalete minira shiqishara

14. የምክትል ዋና ኦዲተር ሥልጣንና ተግባር

1. የመሥሪያ ቤቱን የሬጉላሪቲ ኦዲት ሥራዎች፣ የክዋኔና አከባቢ ጥበቃ ኦዲት ሥራዎች እና የኦዲት ጥራት፤ ምርምርና ሥልጠና ሥራዎች በማቀድ፣ በማደራጀት፣ በመምራት፣ በማስተባበር እና በመቆጣጠር ዋና ኦዲተሩን ይረዳል፡፡
2. ለምክር ቤቱ የሚቀርቡ የመንግሥት ሂሳብ ዘገባ ወይም የተጠቃለለ ፈንድ ሂሳብ፣ የመሥሪያ ቤቱን ሥራዎች የሚያመለክት ዓመታዊ ዘገባዎች ከመፈረም በስተቀር የክልሉ ዋና ኦዲተር በሌለ ጊዜ ተክቶ ተግባራቱን ያከናውናል፡፡
3. በክልሉ ዋና ኦዲተሩ የሚሰጡትን ሌሎች ተግባራት ያከናውናል፡፡

ክፍል አምስት

በጀትና ሂሳብ ምርመራ፣ ስለኦዲት ሥርዓት ወሰንና የጊዜ ገደብ እና የሙያ ከለላ

15. በጀትና ሒሳብ ምርመራ

1. ለክልል ዋና ኦዲተር መሥሪያ ቤት ከተፈቀደ በጀት ውስጥ የየሶስት ወር ድርሻ የሆነውን የሥራ ማስኬጃ በክልሉ ዋና ኦዲተር መሥሪያ ቤት ስም በተከፈተው የባንክ ሂሳብ ውስጥ በአንድ ጊዜ በቅድሚያ

PART FOUR

POWERS AND DUTIES OF THE REGIONAL AUDITOR GENERAL AND DEPUTY AUDITOR GENERALS

13. Powers and Duties of the Regional Auditor General

The Regional Auditor General shall have the following power and duties;

1. Executes, monitors and controls the activities stipulated in Article 6 of this proclamation;
2. Submit a consolidated annual audit report performed under sub-Articles (1), (2), (3), (4), (5), (6), (8), (18) and (19) of Article 6 and on the activities of the Office of the Regional Auditor General to the regional Council and between sessions, to the President of the Federal Republic;
3. Notwithstanding the provisions of sub-Article (2), he may submit an audit report to the council mid-year as required.
4. The Bureau shall cause to

dandaanno.

4. Biiro qoqqowu mootimmata sai baajette diri eonna fulo, jironna asale hattono mootimmanniha woxe labbanno tajubba shallago xawishshubba baajeettete diri goofinkunni sasu again giddo cuffe qorqorshaho sokkannosi gede assara dandaanno

5. Qaru qorqoraanchi shallagote borreesso iillitusinkunni shoolu again giddo qorqorsha assatenni rippoorte hedosi ledo biirote soyaanno; amaalete minira shiqishanno diru rippoorte giddo amadantinno gede assanno.

6. Konni lallawira quwa 6 cinaancho quwa (7) garinni guma affanno gede assinoonni bisubba uyitino hedonna shiqishshino giwo duushshitannota ikkite leella hoogguro tenne cinaancho quwa (2) xawinsoonni rippoorte giddo woranno.

7. Loosu minita safote baajeette amaalete minira shiqishanno, fajjiniro loosu

እንዲቀመጥ ይደረጋል፡፡

2. አስፈላጊ ሆኖ ባገኘ ጊዜ በክልሉ መንግስት ፋይናንስ አስተዳደር አዋጅ እና ደንብ መሠረት የመሥሪያ ቤቱን በጀት ከአንድ ርዕስ ወደ ሌላ ርዕስ ሊያዛዉር ይችላል፡፡

3. የክልሉ ዋና ኦዲተር መሥሪያ ቤት ሂሳብ የክልሉ ምክር ቤት በሚሰይመዉ ገለልተኛ ኦዲተር ይመረመራል፡፡

16. ስለኦዲት ሥርዓት ወሰን እና የጊዜ ገደብ

1. የክልል ዋና ኦዲተር ማንኛውንም ሂሳብ ኦዲት ሲያደርግ የኦዲት ተደራጊ መሥሪያ ቤቱን የውስጥ ቁጥጥር ሥርዓት በመገምገም እንደነገሩ ሁኔታ በዝርዝር ወይም በአልፎ አልፎ የኦዲት ዘዴ ሊመረምር ይችላል፡፡

2. በአንቀጽ 13 ንዑስ አንቀጽ (2) እና (3) መሠረት ሂሳቦችን ኦዲት አድርጎ በሚያቀርበው ዘገባ ውስጥ ለእያንዳንዱ ሂሳብ ያመራመሩን ሁኔታና ጥልቀት መግለፅ አለበት፡፡

3. የክልል ዋና ኦዲተር የሚያደርጋቸው ምርመራዎች ከሚመረመረው የበጀት ዓመት ወደ ኃላ ከሁለት በጀት ዓመታት ማለፍ የለባቸዉም፡፡ ነገር ግን ወንጀል መፈጸሙን ያመነ

close and send the annual report which the Regional Government income and expenditure accounts, assets and debt and financial statements of the government shall submit to it for review, within three months from the end of budget year,

5. The Auditor General shall comment on the annual report within four months of receipt, and submit his comments thereon to the Bureau; include same in his annual report to be submitted to the regional Council

6. Include the objections and comments raised by the organs notified under Article 6(7) of this Proclamation in the report indicated in sub-Article (2) of this Article where they appear to him unsatisfactory;

7. Prepare and submit the budget of the Office of the Federal Auditor General to the Council and implement same upon approval;

8. organize the office of the regions Auditor General so as to properly carry out his

aana hosiisanno.

8. Loosu mine loosoho injaanno garinni tantananno.
9. Qoqqowu Paabilik Servisete gashshooti amanyootinni fule amaalete mini fushshanno wodho garinni loosu minira hasiissanno loosaasine qaxaranno, gashshanno.
10. Aye manchi loosu miniha looso gufisiha ikkiro hajo la’anno seeru bisira qaxxarote ku’latto shiqishanno, shiqishiishanno, harunsanno.
11. Loosoho hasiise leelliro ikkadu biddissa aatenni qorqorshu loosi hasiishshu garinni hojji qorqoraanonni woy wolootu ogeeyyenni loosamanno gede riqiwanno.
12. Yawosi wo’millunni fula dandaanno gede maxaaffa, dhaggishsha, borreessaasincho, sanaddanna woloota tajubba la’’atenna hasiise leelliro dagate owaante uyitanno uurrinshuwa tajubba borreesso tittirshuwa xa’me adhara dandaanno.
13. Amaalete minira shiqqanno mootimmate shallago qorqorsha rippoorte woy xaphi yitino fande shallago, loosu mini loossa xawissanno diru

እንደሆነ ከተባሉት ሁለት የበጀት ዓመት ወደኃላ አልፎ ሊመረምር ይችላል፡፡

4. የክልሉ ዋና ኦዲተር የሒሳብ ምርመራ ሲያደርግ በዓለም አቀፍ የመንግሥት የኦዲት ደረጃዎች መሠረት ይሆናል፡፡

17. የኦዲት ባለሙያዎች የሙያ ሥነ-ምግባርና የሙያ ከለላ

1. የመሥሪያ ቤቱ ኦዲተሮች ዋና ኦዲተሩ የሙያ ሥነ-ምግባር አክብረው የመሥራት ግዴታ አለባቸው፡፡
2. ዋና ኦዲተር፣ ምክትል ዋና ኦዲተሮችና ኦዲተሮች የሀገሪቱን ህግና የሙያ ሥነ-ምግባር እና ዓለም አቀፍ የመንግሥት ኦዲት ደረጃዎችን አክብረው በሚያከናውኑት የኦዲት ሥራዎች ምክንያት አይከሰሱም ።
3. ለምክር ቤቱ ሥራ ተዘጋጅተው በዋና ኦዲተሩ የሚቀርቡ ሪፖርቶች እንደ ምክር ቤት ሪፖርቶች አካል ሆነዉ ይቆጠራሉ፡፡ በእነኚህ ሪፖርቶች መነሻነት በዋና ኦዲተር ላይ ምንም ዓይነት የፍትሐ ብሔርም ሆነ የወንጀል ክሶች አይመሰረቱም፡፡

duties;

9. Being independent from the public service management system, hire and administer the necessary staffs based on the rules and regulations enacted by the council,
10. Shall file and couse to file a complaint to the relevant legal body, submit it, and follow up, if anyone obstructs and hinders the duty of the office.
11. Where it is necessary, delegate with the necessary instruction, private auditors or other professionals to carry out audits;
12. Shall look at books, records, documents and other information and when finds it necessary, he can request and receive reports and analyzes of information from public service institutions in order to be able to fully carryout his responsibilities,
13. Shall carryout duties of the Auditor General in his absence except signing of the Government audit Report on the consolidated account of the government and annual Performance report of the office to be

borreessonna baxxitino borreesso aana malaatisa agurranna konni quwira uyinoonni biilloonyenna loosu qeecha riqiwotenni aara dandaanno.

14.Layinki Qaru Qorqoraanchi Biilloonyenna Loosu Qeecha

1. Loosu minita regulaaritete qorqorshi loossa, gumulshunna qoxeessu agarooshshi qorqorsha loossanna qorqorshu ikkadimma, xiinxallotenna qajeelshu loossa mixiratenni, maareekkatenni, massagatenni, qineessatenninna illaallisatenni qara qorqoraancho irkisanno.
2. Amaalete minira shiqqanno mootimmate shallago borreesso woy xaphi assinoonni fande shallago, loosu mini loossa la'anno diru borreesso aana malaatisa agurranna Qoqqowunnihu qaru qorqoraanchi heerannokki yannara riqiwe loosu qeechuwa loosanno.
3. Qoqqowu qaru qorqoraanchi aannosi wole loosu qeechuwa loosanno.

ክፍል ስድስት

<u>የተለያዩ ግዴታዎች እና ቅጣት</u>

18. የተመርማሪዎች ግዴታ

1. የክልሉ ዋና ኦዲተር፣ የመሥሪያ ቤቱ ኦዲተሮች ወይም የክልሉ ዋና ኦዲተር ወኪሎች ለምርመራ ጠቃሚና አስፈላጊ የሚመስሏዋቸውን መጻሐፍት፣ መዘክሮች፣ መዝገቦች፣ ሰነዶችና ሌሎች የጽሑፍና የቃል መረጃዎች ሲጠየቁ የተጠየቀዉ ግለሰብ፣ ሠራተኛ ወይም ባለስልጣን በትክክል በተሟላ አኳኃን ወዲያዉኑ የማቅረብ ግዴታ አለበት፡፡
2. የክልል ዋና ኦዲተር መሥሪያ ቤት እንዲቆጣጠራቸው በዚህ አዋጅ ሥልጣን የተሰጠው አካላትን ገንዘብ ወይም ንብረት የተረከበ፣ ወጪ ያደረገ፣ የከፈለ ወይም ለሂሳቡ ኃላፊ የሆነ ማንኛውም ሰው ሂሳቡን ኦዲት የማስደረግ ግዴታ አለበት፡፡
3. ተመርማሪ መሥሪያ ቤቶች በክልሉ ዋና ኦዲተር በተላኩ ሪፖርቶች በተገለጹ ግኝቶች ላይ ተገቢውን የእርምት እርምጃ እንዲወስዱ በተሰጠው የማሻሻያ ሃሣቦችና አስተያየቶች መሠረት ከ15 ቀናት ባልበለጠ ጊዜ ውስጥ እርምጃ የመውሰድ ግዴታ አለባቸው፡፡
4. በንዑስ አንቀጽ 3 የተደነገገው እንደተጠበቀ ሆኖ የወሰዱትን እርምጃ ወይም እርምጃውን

presented for the Council;

14.Power and Duties of Deputy Auditor General

1. Shall assist the Regional Auditor General by planning, Organizing, leading, coordinating and supervising regularity audit activities of the office;
2. Shall carryout duties of the Auditor General in his absence except signing of the audit Report on the consolidated account of the government and annual Performance report of the office to be presented for the parliament;
3. Shall carryout other duties assigned by the Regional Auditor General

GAFA ONTE

BAJJETTETENNA SHALLAGOTE BUUXO , QORQORSHU AMANYOOTINNA YANNATE MAMI-GEESHSHANNA OGIMMATE AGAROOSHSHE

15. Baajeettetenna Shallagote Buuxo

1. Qoqqowu qaru qorqorsha loosu minira fajjinoonni baajeette giddonni sasu sasu again qeecha ikkinoha looso harisate hasiisanno woxe qoqqowu qaru qorqorsha su’minni fannoonni baankete kiiro giddo mitte hige umonni worranni assinanni.
2. Hasiisannoha ikke leelli yannara qoqqowu mootimma fayinaansete gashshooti lallawinna wodho garinni loosu mini baajeette mittu birxichinni wole birxichira soorra dandaanno.
3. Qoqqowu qaru qorqorsha loosu mini shallago qoqqowu amaale mini somanno dassannokki qorqoraanchinni qorqorranni

ለመውሰድ ካልቻሉ ምክንያቱን በመግለጽ ለክልል ዋና ኦዲተር መሥሪያ ቤት ከላይ በተጠቀሰው የጊዜ ገደብ ውስጥ ማሳወቅ አለባቸው፡፡

5. የክልል ዋና ኦዲተር ለምክር ቤት በሚያቀርበዉ ሪፖርት ውስጥ ድክመት የታየባቸው መሥሪያ ቤቶች ኃላፊዎች በድክመቱ ላይ አስፈላጊውን የማስተካከያ እርምጃ ወስደው ይህንኑ ለምክር ቤቱና ለክልል ዋናው ኦዲተር የማሳወቅ ግዴታ አለባቸው፡፡
6. ማንኛውም ተመርማሪ የክልል ዋና ኦዲተር ተግባርና ኃላፊነቱን ለመወጣት ይቻለው ዘንድ የመደበው ኦዲተር ሥራውን ለማካሄድ የሚያስችለውን ቢሮ አዘጋጅቶ ወዲያዉኑ የመስጠት ግዴታ አለበት፡፡
7. በአንቀጽ 21 (ሀ) (4) ድንጋጌ እንደ ተጠበቀ ሆኖ የኦዲት ተደራጊ መሥሪያ ቤትን ሂሳብ ኦዲት ለማድረግ እንዲቻል በሕግ ጥላ ስር የሚገኝ ጉዳዩ የሚመለከተው ግለሰብ የማስመርመር ግዴታ አለበት፡፡

19. የመተባበር ግዴታ

መሥሪያ ቤቱ ሥልጣኑንና ተግባሩን ሥራ ላይ ለማዋል እንዲችል ማንኛውም መሥሪያ ቤት እና ሰው አስፈላጊውን ድጋፍ መስጠት ይኖርበታል፡፡

PART FIVE

BUDGET AND AUDITING PROCEDURES AND PERIOD OF LIMITATION

15.Budget and Audit

1. Proportionate quarterly appropriations of the operational budget of the approved budget of the office of the Regional Auditor General shall be deposited in advance in the bank account opened in the name of the Office of the Regional Auditor General.
2. When necessary, it can transfer the budget of the office from one topic to another topic according to the state government's financial management proclamation and regulation.
3. The accounts of the Reginal Auditor General's Office are audited by an independent auditor appointed by the

16. Qorqorshu Amanyootinna Yannate Mamigeeshsha

1. Qoqqowunnihu qaru qorqoraanchi aye shallago qorqoranno woyte qorqoramaanchu loosi mini giddooyidi qorqorshi amanyoote keenatenni hasiishshu garinni tittirshunni woy sae sae qorqorshu hayyo aanna buuxo assara dandaanno.
2. Konni lallawira quwa 13 cinaancho quwa (2) nna (3) garinni shallagote qorqorsha asse shiqishanno borreesso giddo mitte mittente shallago qorqorsha assinoonni garanna amado xawisa hasiissanno.
3. Qoqqowunnihu qaru qorqoraanchi assanno qorqorshi qorqorsha assinanni baajeettete diri albaanni lame bajeettete diro badhera hige sa"a dinosi. Ikkollana kayinni jaddo loosantinota ammaniro yinoonni lamu baajeettete dirinni badhera sae qorqorara dandaanno.
4. Qoqqowunnihu qaru

20. የማሳወቅ ግዴታ

1. የክልሉ ዋና ኦዲተር ኦዲት ሲያከናውን በጉዳዩ ላይ ወንጀል መሠራቱን ያመነ እንደሆነ ይህንኑ ለምክር ቤት፣ ለፍትህ አካላት እና ለሌሎች ጉዳዩ ለሚመለከታቸው ኦዲት ተደራጊ መሥሪያ ቤት ወይም ድርጅት የበላይ ኃላፊ ያሳውቃል፡፡
2. የሚከተሉት ሁኔታዎች ሲያጋጥሙ ሳይዘገይ ለክልል ዋና ኦዲተር መሥሪያ ቤት ሊገለጽለት ይገባል፡-

ሀ) የክልል መንግሥት ኃላፊዎች በጀት አያያዝን ወይም ከመንግሥት ደረሰኝና ክፍያ ጋር የተያያዙ ጠቅላላ ደንቦችን ወይም መመሪያዎችን ሲያወጡ ወይም ሲተረጉም፤

ለ) የክልል መንግሥቱን የሚመለከቱ ስምምነቶች ሲመሠረቱ፣ መሠረታዊ ለውጥ ሲደረግባቸው ወይም ሲቋረጡ

ሐ) በክልል መንግሥት እና ከፌደራል አስተዳደር ውጭ ባሉት አካላት ወይም በፌዴራል መንግሥቱ የክልል መንግሥትን የሚመለከቱ የበጀት አስተዳደር የሚምለከቱ ስምምነቶች ሲፈረሙ ፣

መ) የክልል መንግሥት ኃላፊዎች በፋይናንስ አስተዳደር ሥርዓቱ ላይ መሠረታዊ ለውጥ ሊያስከትሉ የሚችሉ ድርጅታዊ ወይም ሌሎች

Regional Council.

16. Procedurs and Period of Limitatios

1. The Regional Auditor General may review the internal control audit accounts in full or by a system of spot-checking which-ever he deems it appropriate in a given case provided,
2. however, that any report which he submits, in accordance with sub-Articles (2) and (3) of Article 13 of this Proclamation concerning the results of Audits of the accounts, shall contain a statement describing the nature and extent of the audit performed with respect to each account,
3. The investigations conducted by the regional auditor should not exceed two fiscal years after the fiscal year under investigation. However, if he admits that a crime has been committed, he can be investigated after two

qorqoraanchi shallagote buuxo assanno woyte kalqete deerri mootimmate qorqoshu deerrubba garinni ikkanno.

17. Qorqorshu Ogeeyye Ogimmate Amanyootenna Ogimmate Agarooshe

1. Loosu mini qorqoraano qaru qorqoraanchi fushshanno ogimmate amanyoote ayirrisse loosate gadadi noonsa.
2. Qaru qorqoraanchi, layinki qaru qorqoraanonna orqoraano gobbate seeranna ogimmate Amanyootenna kalqete mootimmate qorqorshu deerrubba ayirrisse loossanno qorqorshu loossa korkaatinni qaxxaro dishiqqannonsa.
3. Amaalete mini loosira qixxaabbe Qaru Qoriqoraanchinni shiqqanno rippoorte Amaalete mini rippoorte gede kiirantanno. Tenne rippoorte kaiminni Qaru Qoriqoraanchi aana ayi dani fitihabeerete woy

እርምጃዎችን በሥራ ላይ ለማዋል ሲያቅዱ፤

21. ቅጣት

ሀ) ማንኛዉም ሰው:-

1) ለክልል ዋናው ኦዲተር በቀጥታ ወይም በኦዲተሮቹ ወይም በወኪሎቹ አማካይነት ለምርመራ እንዲቀርብለት የሚጠይቀውን መጻሐፍት፣ መዘክሮች መዝገቦች፣ ሰነዶችና ሌሎች የጽሑፍ ወይም የቃል መረጃዎች ያላቀረበ፣
2) ለክልል ዋና ኦዲተሩ፣ ለመሥሪያ ቤቱ ወይም ለወኪሎች ሀሰተኛ መሆኑን እያወቀ ሀሰተኛ መረጃ የሰጠ ወይም እውነተኛ መሆኑን ለማመን ምክንያት ሳይኖረው ማናቸውንም መረጃ የሰጠ፣
3) የክልል ዋና ኦዲተር ሥራ በሚገባ እንዳይከናወን ያሰናከለ፣
4) ያለበቂ ምክንያት በክልሉ ዋናው ኦዲተር በቀረቡ ኦዲት ሪፖርቶች በተሰጡ የማሻሻያ አስተያየቶችና ሃሳቦች ላይ በወቅቱ እርምጃ ያልወሰደ፣
5) በአንቀጽ 18 ንዑስ አንቀጽ 3 ላይ በተገለጸው የጊዜ ገደብ ውስጥ በኦዲት ሪፖርቶች በተሰጡ የማሻሻያ አስተያየቶችና ሃሳቦች ላይ ለተወሰዱት እርምጃዎች አግባብነት ያለውን ምላሽ

fiscal years.

4. The Auditor General of the State conducts an audit based on international government auditing standards.

17. Code of conduct and protection from liability of Auditor General and staff of the office of the Regional Auditor General

1. All auditors of the office shall discharge their duties, adhering to professional code of conduct issued by the Regional Auditor General;
2. Auditor General Deputy Auditors General and other auditors of the office shall not be liable for the Audit activities they have conducted in good faith;
3. All report of the Auditor General published for the benefit of Council shall be treated as parliamentary report and shall enjoy all privilege accorded to Council

jaddote kisse dishiqqanno.

GAFA LEE

ADDI ADDI GADADONNA QORICHA

18. Qorqoramaanote Gadado

1. Qoqqowunnihu qaru qorqoraanchi, loosu mini qorqoraano, woy qoqqowu qaru qorqoraanchi riqiwaano qorqorshaho horo aannonna hasiisannoha lawannonsa maxaaffa, dhaggishsha, borreessamaasincho, sanaddanna woloota borrotenni qaalu tajubba xa'miniro xa'mamanno manchi, loosaasinchu woy biili ragunni wo'millunni rahote shiqishate gadadi noosi.
2. Qoqqowunnihu qaru qorqorsha loosu mini illaallissanno gede konni lallawinni roorreenya uyinoonni bisubba woxe woy jajja haarinohu, fulo assinohu, baatinohu woy shallagote sooreessa ikkinohu aye manchi shallago qorqorsiisate gadadi noosi.
3. Qorqoramaano loosu minna qoqqowu qaru

ያልሰጠ፣

6) በዚህ አዋጅ በተደነገገው መሠረት መፈጸም ሲኖርበት ለመፈጸም ፈቃደኛ ሆኖ ያልተገኘ፣ እንደሆነ በወንጀል ሕጉ የበለጠ የሚያስቀጣ ካልሆነ ከአምስት እስከ ሰባት ዓመት በሚደርስ እሥራት ወይም ከብር 10,000.00 እስከ ብር 30,000.00 (አሥር ሺ ብር እስከ ሰላሳ ሺ ብር) የገንዘብ መቀጮ ወይም በሁለቱም ይቀጣል፡፡

ለ) ማንኛውም ኦዲተር፡-

1) የሥራ ግዴታዉን ለመፈጸም ወይም በኃላፊነቱ ወይም በሥራ ግዴታዉ ማድረግ የሚገባዉን ላለማድረግ ወይም ማድረግ የማይገባዉን ለማድረግ ስጦታ፣ ገንዘብ፣ ወይም ሌላ ጥቅም እንዲሰጠዉ የጠየቀ፣ የተስፋ ቃል የተቀበለ ወይም የቀረበለትን የወሰደ፣
2) ለሚያደርገው የሂሳብ ምርመራ ተመርማሪው ያቀረበለት ሰነድ ሐሰተኛ መሆኑን እያወቀ እንደትክክለኛ ሰነድ ከያዘለት ወይም ትክክለኛነቱን እያወቀ ሊይዝለት የሚገባውን ሰነድ ሳይቀበለው የቀረ፣
3) የክልል መንግስት ገንዘብ ያጭበረበረ ወይም ሌላ ሰው እንዲያጭበረብር ሁኔታዎችን በማመቻቸት የተባበረ ወይም

report. No civil or criminal proceedings shall be instituted on the basis of this reports against the Auditor General or its staff.

PART SIX

Miscellaneous Obiligations and Penalities

18.Duties of Persons to be Audited

1. Any individual, employees or an official, upon request by the Regional Auditor General, Auditors of the Office of the Regional Auditor General or Representatives of the Regional Auditor, General, shall, forthwith, make available correct an complete books, documents, ledgers, vouchers and all other documentary or oral evidence which the Auditors deemed it useful and necessary for auditing;
2. Any person who has had in his custody or has paid or has expended or is in charge of the accounts of the money and property of the organs auditable by the

qorqoraanchinni sonkoonni rippoortuwanni xawinsoonni xe'ne aana hasiissanno taashshate qaafo adhitanno gede uyinoonni woyyeessate hedo garinni 15 barra sainokki yanna giddo qaafo adhate gadadi noonsa.

4. Konni quwira cinaancho quwa (3) aana worroonnihu agarame heereenna adhitino qaafo woy qaafo adhate dandiitinokkiha ikkiro korkaata xawisatenni qoqqowu qaru qorqorsha loosu minira aleenni xawinsi yanna giddo egensiisate gadadi noonsa.

5. Qoqqowunnihu qaru qorqoraanchi amaalete minira shiqishanno rippoorte giddo laanfe leeltino loosu minna sooreeyye laanfete aana hasiissanno taashshate qaafo adhite tenneno amaalete miniranna qoqqowu qaru qorqoraanchira xawisate gadadi noonsa.

6. Aye qorqoramaanchi qoqqowu qaru qorqorshi loosu qeechanna sooreessimmasi guutanno gede gaamino qorqoraanchi loososi loosate dandiisiisanno biiro

ያሴረ፣

4) ተገቢ ያልሆነ ጥቅም ለራሱ ለማግኘት ወይም ለሌላ ሰው ለማስገኘት ወይም ሌላ ሰውን ለመጉዳት በማሰብ በተመርማሪው የቀረቡለትን መጻሐፍት፣ መዘክሮች፣ መዝገቦች፣ ሰነዶችና ሌሎች ማናቸዉንም መረጃዎች እንዲጠፉ ያደረገ ወይም ወደ ሐሰት የለወጠ ወይም እንዲለወጡ ያደረገ፣

እንደሆነ በወንጀል ሕጉ የበለጠ የሚያስቀጣ ካልሆነ ከአምስት አስከ አስር ዓመት በሚደርስ እሥራት ወይም ከብር 10,000.00 እስከ ብር 40,000.00 (አሥር ሺ ብር እስከ አርባ ሺ ብር) የገንዘብ መቀጫ ወይም በሁለቱም ይቀጣል፡፡

ክፍል ሰባት

<u>ልዩ ልዩ ድንጋገዎች</u>

22. ደንብና መመሪያ የማውጣት ሥልጣን

1. ምክር ቤት ለዚህ አዋጅ አፈጻጸም አስፈላጊ የሆነ ደንብ ሊያወጣ ይችላል፡፡
2. መሥሪያ ቤቱ ለዚህ አዋጅ አፈጻጸም አስፈላጊ የሆኑ መመሪያዎችን ሊያወጣ ይችላል፡

23. ተፈጻሚነት የማይኖራቸው ሕጎች

ከዚህ አዋጅ ጋር የሚቃረን

office of the Regional Auditor General under the provisions of this proclamation, shall, upon request, have the obligation to have his accounts audited.

3. Auditee entities are obliged to take corrective measures, within 15 days from the date of delivery, on recommendations and comments included in the audit reports sent to them by the Regional Auditor General;
4. Notwithstanding the provision of sub-article 3, if they are unable to take such measures, shall inform the same and the reasons thereof to the Regional Auditor General within the period specified herein.
5. The Head of any audited office, whose weaknesses were commented in the report of the Regional Auditor General submitted to the Council, shall have the duty to take appropriate remedial measures and inform same to the Council of the House of Peoples' Representatives and the Regional Auditor General.
6. All audit entities shall

qixxeesse rahote aate gadadi noosi.

7. Konni lallawira quwa 21 cinaancho quwa (a) (1) hunda worroonnihu agarame heereenna qorqoramaanchu loosu mini shallago qorqorsha assate dandiinanni gede seeru caali hundaanni hosino hajo la'annosi manchi qorqorsiisate gadadi noosi.

19. Halamate Gadado

Loosu mini biilloonyesinna loosu qeecha loosu aana hosiisate dandaanno gede aye loosu mininna manchi hasiissanno irko assate gadadi noosi.

20. Egensiisate Gadado

1. Qoqqowunnihu qaru qorqoraanchi qorqorsha assanno woyte hajote aana jaddo loosantinoha ammaniha ikkiro tenne amaalete minira, farcote bisubbaranna woloota hajo la'annonsa qorqoramaano loosu minna woy uurrinshubba aliidi sooreeyyera egensiisanno.

2. Aante noo ikkituwa xaadduro keeshshikkinni qoqqowu

ማናቸውም ህግ ወይም የተለመደ አሠራር በዚህ አዋጅ በተጠቀሱ ጉዳዮች ላይ ተፈጻሚነት አይኖራቸውም፡፡

24. አዋጁ ስራ ላይ የሚውልበት ጊዜ

ይህ አዋጅ ከፀደቀበት ከሐምሌ ፯ ቀን ፳፻፲፪ ዓ.ም ጀምሮ ሥራ ላይ ይውላል፡፡

ሀዋሳ፤ ሐምሌ ፯ ቀን ፳፻፲፪ ዓ.ም

ደስታ ሌዳሞ

የሲዳማ ብሔራዊ ክልላዊ መንግሥት ርዕሰ መስተዳድር

prepare and provide office for the staff of Regional Auditor General to discharge duties and responsibilities of their office.

7. Notwithstanding the provision of Article 21(a) (4), shall have the obligation to cause investigated a concerned individual under law inorder to be able to audit the account of the office to be audited.

19. Duty to Co-operate

All offices and person shall Co-operate in providing necessary support to enable the office to exercise its power and discharge its responsibility;

20. Duty to Notify

1. The Regional Auditor General shall notify the Rgional Council, Ethics and Anti-Corruption Commission, Attorney General and the head of the audited Regional Government Office or Organization concerned where, in the course of his auditing, he has reasons to believe that an offence has been

qaru qorqorshu loosu minira xawinsara hasiisanno:

a) Qoqqowu mootimma sooreeyye baajeettete amadooshshi woy mootimmate darrasanyinna baatooshshe ledo amadisiisantino xaphoomu wodhuwa woy biddissuwa fushshitanno woy tirtanno woyte,

b) Qoqqowu mootimma la'anno sumuumme e'nanni, qara amadote soorro assinanni woy murranni woyte,

c) Qoqqowu mootimmanna Federaalete gashshooti gobbaanni noo bisubba woy Federaalete mootimmara qoqqowu mootimma la'anno baajeettete gashshooti sumuumme e'nanna,

d) Qoqqowu mootimma sooreeyye fayinaansete gashshooti amanyooti aana qara soorro abbitara dandiitanno uurrinshate woy wole qaafuwa loosu aana hosiisate mixidhanno woyte

21. Qoricha

a) Aye manchino:

1) Qoqqowu qaru qorqoraanchira dhaaddote woy qorqoraanote woy riqiwaanote widoonni

committed.

2. Office of the Regional Auditor General shall immediately be notified up on the following situation:

a) When regulations directives issued in relation to Government budget, Accounting, receipt and payment systems by Regional Governments.

b) When Regional Government related agreement are established, modified or terminated,

c) When agreements are signed between the regional government and entities outside the federal government or by the federal government regarding the budget management of the regional government,

d) When regional government Officials plan to implement organizational or other measures that may result fundamental changes to the financial management system,

21. Penality

a). Any person who:

1) fails to produce or make available books, documents,

buuxote shiqqannosi gede xa’manno maxaaffa, dhaggishsha, borreessamaasincho, sanaddanna woloota borrotenni woy qaalu tajubba shiqishinokkihu,

2) Qoqqowu qaru qorqoraanchira, loosu minira woy riqiwaanote kapho ikkasi afanni here Kaphu taje uyinohu woy halaale ikkase ammanate korkaatu heerisikkinni aye taje uyinohu,

3) Qoqqowu qaru qorqoraanchi loosi garinni loosamannokki gede gufisinohu,

4) Qoqqowu qaru qorqoraanchinni shiqqino qorqorshu rippoortenna uyinoonni woyyeessate hedubba kaiminni ikkadu korkaata noosikkiha rahotenni qaafo adhinokkihu,

5) Konni lallawira quwa 18 cinaancho quwa (3) aana xawinsoonni yanna giddo qorqorshu rippoortenna uyinoonni woyyeessate hedubba aana adhinoonni qaafo garimma dawaro uyinokkihu,

6) Konni lallawinni worroonni

ledgers, vouchers or any other documentary or oral evidence which the Federal Auditor General directly or through his employees or his representatives requires for auditing; or

2) gives to the Federal Auditor General, the Auditors of the Office of the Federal Auditor General or its representatives any information which he knows to be false or which he has no reason to believe to be true; or

3) Obstructs the proper carrying out of the functions of the Regional Auditor General; or

4) fails to take measures, within in a reasonable time from the date of delivery, on recommendations and comments included in the audit report of the Regional Auditor General;

5) who has not responded appropriately to the actions taken on the improvement comments and suggestions provided by the audit reports within the time limit specified in sub-Article 3 of Articl18;

6) fails to comply with the

garinni gumulama hasiissanna gumulate fajjaameessa ikkinokkihu, jaddote seeri roorunni qorichishannoha ikka hoogiro ontunni kayise lamalu diri geeshsha iillanno usurinni woy 10,000.00 (tonne kume) kayise 30,000.00 (Sajjoo kume) birra iillanno woxu qorichinni woy lamunkunni qorichishamanno.

b) Aye qorqoraanchi:

1) Loosu gadadosi guutate woy sooreessimmasinni woy loosisi gadadinni assa hasiissannosire assa hoogate woy assa hasiissannosikkire assate afansha, woxe, woy wole horo uyinasira xa’minohu, hexxote qaale adhinohu woy shiqinosi hexxote qaale adhinohu,

2) Loosanno shallagote qorqorshinni qorqoramaanchu shiqishinosi sanade kaphaancho ikkase afanni heere halaalaancho sanade gede asse amadisiro, woy halaalaanchimmase afanni heere amandasira hasiissanno sanade amadisikkinni gatiro,

3) Qoqqowu mootimma woxe awaawuriro woy wolu manchi

provisions of this Proclamation when he is required to do so;

Shall be punished with imprisonment from 5 to 7 years or with a fine or Birr 10,000 to 30, 000 (ten thousand to thirty thousand) or with both such fine and imprisonment.

b) Any Auditor who:

1. In consideration for the performance or for the omission of an act in violation of the duties proper to his office solicits, exacts a promise of or receives a gift, money or any other advantage; or
2. Accepts any auditable document as genuine where he knows that it is not or unduly rejects any valuable document submitted to him by the one to be audited; or
3. defrauds or cooperates with others by creating conducive conditions so that they can defraud or conspires in defrauding money of the Regional Government; or
4. with intent to obtain or procure undue advantage for himself or to a third person or to cause a harm

awaawuranno gede injo kalaqatenni halamiro woy sumuu yiiro,

4) Hosiissannokki horo umisira afirate woy wolu manchira afisiisate woy wole mancho gawajjate hede, qorqoramaanchunni shiqqino maxaaffa, dhaggishsha, borreessamaasincho, sanaddanna woloota aye tajubbanoba'anno gede woy Kaphu widira soorriro woy soorrantanno,

gede assiro jaddote seeri roore qorichisha hoogiro ontunni kayise tonnu diri geeshsha iillanno usurinni woy 10,000.00 (tonne kume) kayise 40,000.00 (shoyilloo kume) birri geeshshi woxu qorichinni woy lamunkunni qorichishamanno.

GAFA LAMALA

Addi Addi Woro

22. Wodhonna Biddissa Fushshate Roorreenya

1. Amaalete mini konne lallawa loosu aana hosiisate hasiissanno wodho fushshira dandaanno.
2. Loosu mini konne lallawa loosu aana hosiisate hasiisanno biddissa fushshira dandaanno.

on any other person, causes to disappear or falsify or cause to be falsified or forges any books, documents, ledgers, vouchers or any other evidence submitted to him by the one to be audited

shall be punished with imprisonment from 5 to 7 years or with a fine or Birr 10,000 to 40, 000 (ten thousand Birr to forty thousand Birr) or with both such fine and imprisonment.

PART SEVEN

MISCELLANEOUS PROVISIONS

22. Power to Issue Regulation and Directives

1. The Council may issue regulation for the effective implementation of this proclamation.
2. For effective implementation of this proclamation the Office of Regional Auditor General may issue all the necessary directives;

23. Loosu Aana Hosannokki Seera

Konni lallawi ledo kiphamanno aye seeri woy rosicho konni lallawinni xawinsoonni hajubba lainohunni loosu aana dihosanno.

24. Lallawu Loosu Aana Hosa Hanafanno Yanna

Kuni lallawi kajjino Maaja 7kki barra 2012 M.D. hanafe loosu aana hosanno.

Hawaasa, MaaJa 7/2012 M.D

Desta Ledamo

Sidaamu Dagoomu Qoqqowi Mootimma Pirezidaanticha

23. Repeal and Non-Applicability

Any Laws and Regulations which are inconsistent with this Proclamation shall not apply to matters provided for in this Proclamation

24. Effective Date

This Proclamation shall enter into force as of July 14/2020.

Hawassa, July 14/2020 G.C

DESTA LEDAMO

President of Sidama National Regional State.