



**Kutaa Tokko**  
**Tumaalee Waliigalaa**

1. **Mata Duree Gabaabaa**  
Dambiin kun “Dambii Bulchiinsa Faayinaansii Oromiyaa Lak. 207/2011” jedhamee waamamuu ni danda’aa.
2. **Hiika**  
Akkaataan jechichaa hiika biroo kan kennisiisuuf yoo ta’e malee Dambii kana keessatti:
  - 1) “Biiroo” jechuun Biiroo Maallaqaa fi Walta’iinsa Diinagdee Oromiyaa jechuu dha.
  - 2) “Labsii” jechuun Labsii Bulchiinsa Faayinaansii Mootummaa Naannoo Oromiyaa Lak.156/2002 fi kan Labsii kana fooyyessuuf bahe Labsii Lak. 209/2010 dha.
  - 3) “Kaffaltii Dursaa” jechuun jijjiirraan gatii kan hin taasifamnee fi fudhataan yeroo murtaa’ee booda kaffaltii of irraa buusu yoo ta’u, waliigalteen osoo hin xumuramiin dura bu’uura waliigalteen dirqama kaffaltii sadarkaadhaan raawwatamu hin dabalatu.
  - 4) “Baasii Kaappitaalaa” jechuun:
    - (a) Daandiiwwan, gamoowwan yookiin ijaarsawwan biroo osoo hin dabaliin lafa qabachuudhaaf, deebisanii qabachuudhaaf, fooyyeessuudhaaf yookiin qopheessuudhaaf;
    - (b) Daandiiwwan, gamoowwan yookiin ijaarsawwan biroo qabachuuf, hojjachuuf, qopheessuuf yookiin fooyyeessuuf;
    - (c) Meeshaawwan dhaabbataa socho’an yookiin hin sochoone, tajaajilawwan, konkolaataawwanii fi dooniiwwan, xiyyaaraawwanii fi kan kana fakkaatan qabachuuf, dhaabuuf yookiin bakka buusuudhaaf;

**ክፍል አንድ**  
**ጠቅላላ ድንጋጌዎች**

- ፩. **አጭር ርዕስ**  
ይህ ደንብ “የኦሮሚያ የፋይናንስ አስተዳደር ደንብ ቁጥር 207/2011” ተብሎ ሊጠቀስ ይችላል።
- ፪. **ትርጓሜ**  
የቃሉ አገባብ ሌላ ትርጉም የሚያሰጠው ካልሆነ በስተቀር በዚህ ደንብ ውስጥ፡-
  - ፩) “ቢሮ” ማለት የኦሮሚያ ገንዘብና ኢኮኖሚ ትብብር ቢሮ ማለት ነው።
  - ፪) “አዋጅ” ማለት የኦሮሚያ ክልላዊ መንግስት የፋይናንስ አስተዳደር አዋጅ ቁጥር 156/2002 እና ይህን አዋጅ ለማሻሻል የወጣ አዋጅ ቁጥር 209/2010 ነው።
  - ፫) “ቅድመ ክፍያ” ማለት የዋጋ ልውውጥ ያልተደረገበት እና ተቀባዩ ከተወሰነ ጊዜ በኋላ የሚያወራርደው ክፍያ ሲሆን ውልን መሠረት በማድረግ በውሉ የተመለከተው ግዴታ ከመጠናቀቁ በፊት በየደረጃው የሚደረግን ክፍያ አይጨምርም።
  - ፬) “የካፒታል ወጪ” ማለት፡-
    - (ሀ) መንገዶችን፣ ሕንፃዎችን ወይም ሌሎች ግንባታዎችን ሳይጨምር መሬትን ለመያዝ፣ መልሶ ለመያዝ ለማሻሻል ወይም ለማዘጋጀት ወይም ለማሻሻል፣
    - (ለ) መንገዶችን፣ ሕንፃዎችን ወይም ሌሎች ግንባታዎች ለመያዝ፣ ለመስራት፣ ለማዘጋጀት ወይም ለማሻሻል፣
    - (ሐ) ተንቀሳቃሽ ወይም የማይንቀሳቀሱ መሳሪያዎች፣ መገልገያዎችን፣ ተሽከርካሪዎችን፣ መርከቦችን፣ አውሮፕላኖችን እና የመሳሰሉትን ለመያዝ ለመትከል ወይም ለመተካት፣

**Part One**  
**General Provisions**

1. **Short Title**  
This Regulation may be cited as “Oromia Financial Administration Regulation No 207/2019.”
2. **Definitions**  
Unless the context requires otherwise, in this regulation:
  - 1) “Bureau” means Oromia Finance and Economic Cooperation Bureau.
  - 2) “Proclamation” Means Oromia Regional State Financial Administration Proclamation No.156/2010 and its amending Proclamation No.209/2018.
  - 3) “Advance Payment” means a payment for which there is no change of value which is to be accounted for by the recipient at some later time and does not include a progress payment made on account of but before the completion of a contract.
  - 4) “Capital Expenditure” means expenditure made for:
    - (a) The acquisition, reclamation, enhancement or laying out of land excluding roads, buildings or other constructions;
    - (b) The acquisition, construction, preparation or enhancement of roads, buildings and other structures;
    - (c) The acquisition, installation or replacement of permanent movable or immovable materials, services, vehicles and vessels, aircrafts and other similar goods;

- (d) Armaan olitti keewwata xiqqaa 4 (a - c) tti kan tarreeffaman raawwachuudhaaf yookiin baasii hojiiwwan investmentii qabachuudhaaf taasifame yookiin ta’u nama kamiifiyyuu gargaarsa kaffaltii dursaa yookiin deeggarsa maallaqaa gosa biraan kennuu;
- (e) Dhaabbilee daldalaa qaamni seerummaa kennameef keessatti kaappitaala gahee akisiyoonaa yookiin kaappitaala liqii, abbumaadhaan qabachuuf;
- (f) Qo’annoo fi qorannoof;
- (g) Leenjii ijaarsa dandeettiitiif;
- (h) Tajaajila gorsaa dhimmoota armaan olitti tarreeffaman waliin walqabateef baasii taasifamuudha.
- 5) “Idaa Dabarsuu” jechuun ittigaa-fatamummaa nama idaa kaffaluu yookiin dhaabbata tokkoo irraa gara biraatti dabarsuu yoo ta’u, abbootii idaa yookiin abbootii maallaqaa gidduutti dabarsaa taasifamu dabalachuu ni danda’a.
- 6) “Gatii Meeshaa fi Tajaajilaa” jechuun meeshaa dhiyeessuuf, tajaajila argachuu fi meeshaawwanitti fayyadamuudhaaf, fayyadamtotni manneen hojii mootummaatiif kaffaltii taasisan yoo ta’u, kaffaltii adabbii hin dabalatu.
- 7) “Diinagdee Maakiroo fi Hammata Fiizikaalaa” jechuun qabeenyi mootummaa karoora yeroo giddugaleessaatiin akka gaggeeffamuu fi baajatni waggaa ramaadamus diinagdee maakiroo tasgabbaae raawwachuudhaaf waliin kan walsime gochuuf ka’umsaa baaxii baajataa murtaa’e kan ta’e yaada diinagdee maakiroo irratti kan hunda’ee waggaa waggaa kan siraa’u tilmaama galii fi baasii mootummaa waggaa 3 yoo ta’u, kanneen armaan gadii ni dabalata:

- (መ) ከዚህ በላይ ንዑስ አንቀጽ 4 ከ (ሀ-ሐ) የተዘረዘሩትን ለመፈፀም ወይም የኢንቨስትመንት ስራዎችን ለመያዝ ለተደረገ ወይም ለሚሆን ወጪ እንዲውል ለማንኛውም ሰው በቅድመ ክፍያ ዕርዳታ ወይም በሌላ ዓይነት የገንዘብ ድጋፍ መስጠት፤
- (ሠ) የአገ ሰውነት በተሰጣቸው የንግድ ድርጅቶች ውስጥ የአክሲዮን ድርሻ ካፒታል ወይም የብድር ካፒታል በባለቤትነት ለመያዝ፤
- (ረ) ለጥናትና ምርምር፤
- (ሰ) ለአቅም ግንባታ ሥልጠና፤
- (ሸ) ከዚህ በላይ ከተዘረዘሩት ጉዳዮች ጋር በተያያዘ የምክር አገልግሎት የተደረገ ወጪ ነው።
- (፭) “ዕዳን ማስተላለፍ” ማለት ዕዳን የመክፈል ኃላፊነትን ከአንድ ሰው ወይም ድርጅት ወደ ሌላ ማስተላለፍ ሲሆን በባለዕዳዎች ወይም በባለገንዘቦች መካከል የሚደረግ ማስተላለፍን ሊጨምር ይችላል።
- (፮) “የዕቃና አገልግሎት ዋጋ” ማለት ተጠቃሚዎች ለዕቃ አቅርቦት፤ አገልግሎት ለማግኘት እና በዕቃዎች ለመጠቀም ለመንግስት መሥሪያ ቤቶች የሚያደርጉት ክፍያ ሲሆን የመቀጮ ክፍያን አይጨምርም፤
- (፯) “የማክሮ-ኢኮኖሚና ፊስካል ማዕቀፍ” ማለት የመንግስት ሀብት በመካከለኛ ዘመን እቅድ እንዲመራና የሚመደበውም ዓመታዊ በጀት የተረጋጋ የማክሮ-ኢኮኖሚን ከማስፈፀም ዓላማ ጋር የተጣጣመ እንዲሆን ለማድረግ የሚወሰን የበጀት ጣሪያ መነሻ የሆነ የማክሮ ኢኮኖሚ ታሳቢዎች ላይ የተመሰረተና በየዓመቱ የሚስተካከል የ 3 ዓመት የመንግስት ገቢና ወጪ ግምት ሲሆን የሚከተሉትን ይጨምራል፡-

- (d) The making of advances, grants or other financial assistance to any person towards expenditure incurred or to be incurred by him on the matters mentioned under sub article 4(a-c) or in the acquisition of investments;
- (e) The acquisition of capital of share or loan capital in the commercial organizations for which legal personality is given;
- (f) Costs incurred for study and research activities;
- (g) For capacity building training costs; or
- (h) Any consultancy service costs in connection with the above issues.
- 5) “Debt Assignment” means transfer of the responsibility for repayment of debt from one person or organization to another; and may include the transfer from one debtor to another or from one creditor to another.
- 6) “Fees and Charges” means a payment made by users to government offices for the supply of goods, receiving services and utilization of materials; and does not include fines.
- 7) “Macro-Economic and Fiscal Framework” means annually adjustable projection of public revenue and expenditure of three years based on macro-economic assumptions which provides the basis of budget ceiling to be fixed in order to facilitate the management of public resource within the framework of mid-term plan and make sure that annual appropriation is geared towards ensuring macro-economic stability and includes the following:

- (a) Galii mootummaa bu'uura kaffaltii taarifa gibiraa mirkanaa'een walitti qabama jedhamee yaadamu;
- (b) Galiiwwan mootummaa taaksii hin taane irraa, bu'aa dhaabbilee hojii misooma mootummaa irraa fi kaffaltiiwwan tajaajilamtoota adda addaa irraa galii walitti qabama jedhamee yaadamu;
- (c) Taarifa gibiraa olaanaa buusuudhaan, sirna gibiraa adda ta'e diriirsuudhaan yookiin fooyya'iinsa caasaa bulchiinsa qaama gibira walitti qabuu yookiin bulchu taasisuudhaan, dabalataan tilmaama galii walitti qabamuu danda'u;
- (d) Galii dabalataa sababa imaammata dhaabbilee misoomaa mootummaatiin, imaammata gatii tilmaama damee diinagdee mootummaatiin, kaffaltiiwwan tajaajiloota hawaasummaa irratti sababa jijjiirraan taasifameetiin galiin dabalataa ni argama jedhamee yaadamu;
- (e) Galii maddawwan biyya keessaa fi biyya alaa irraa liqii fi gargaarsaan ni argama jedhamee yaadamu;
- (f) Tilmaama baasii marmaartuu fi kaappitaalaa;
- (g) Tilmaama deeggarsa baasii baajata naannoo, aanaalee fi bulchiinsa magaalotaa;
- (h) Hir'ina baajata mootummaa naannoo fi tilmaama hir'ina baajataa uwwisuu;
- (i) Deeggarsa baajataa mootummaa federaalaa irraa argama jedhamee yaadame.
- 8) "Sanada Maallaqaa Dabarfamuu" jechuun mallattoon yookiin maallattoo malee nama tokko irraa gara biraatti sababa darbeen nama darbeef saniif mirga abbummaa maallaqa sanada argamsiisuudha.

- (ሀ) ፀንቶ ባለው የግብር ማስከፊያ ምጣኔ መሰረት ይሰበሰባል ተብሎ የታሰበውን የመንግስት ታክስ ገቢ፤
- (ለ) ታክስ ካልሆኑ የመንግስት ገቢዎች፣ ከመንግስት የልማት ሥራ ድርጅቶች ከሚገኝ ትርፍ፣ ከተለያዩ ተጠቃሚዎች ክፍያዎች ይሰበሰባል ተብሎ የሚታሰብ ገቢ፤
- (ሐ) ከፍ ያለ የግብር ምጣኔ በመጣል ልዩ የግብር ሥርዓት በመዘርጋት ወይም በግብር ሰብሳቢ ተቋም የአስተዳደር መዋቅር ማሻሻያ ከሚደረግ በተጨማሪ ሊሰበሰብ የሚችለው የገቢ ግምት፤
- (መ) በመንግስት የልማት ድርጅቶች የፖሊሲ ማዕቀፍ ምክንያት፣ በመንግስት ክፍለ ኢኮኖሚ የዋጋ ግምት ፖሊሲ፣ በማህበራዊ አገልግሎቶች ክፍያዎች ላይ ለውጥ በመደረጉ ምክንያት ይገኛል ተብሎ የሚታሰበውን ተጨማሪ ገቢ፤
- (ሠ) ከአገር ውስጥ እና ከውጭ አገር ምንጮች በብድር እና በእርዳታ ይገኛል ተብሎ የሚታሰብ ገቢ፤
- (ረ) የመደበኛ እና የካፒታል ወጪ ግምት፤
- (ሰ) ለክልል፣ ለወረዳዎችና የከተማ መስተዳድሮች የሚደረገው የበጀት ድጋፍ ወጪ ግምት፤
- (ሸ) የክልል መንግስት የበጀት ጉድለት እና የበጀት ጉድለት አሸፋፊን ግምት፤
- (ቀ) ከፌደራል መንግስት ይገኛል ተብሎ የታሰበ የበጀት ድጋፍ፡፡
- ፰) “የሚተላለፍ የገንዘብ ሰነድ” ማለት በፊርማ ወይም ያለፊርማ ከአንድ ሰው ወደ ሌላ በመተላለፍ ምክንያት ለተላለፈለት ሰው የባለቤትነት መብት የሚያስገኝ የገንዘብ ሰነድ ነው፡፡

- (a) Government's tax revenue forecasts at existing rate of taxation;
- (b) Forecasts from non-tax revenues, from profits of public enterprises and charges collected from different users;
- (c) Estimation of additional tax revenues which may be mobilized by levying higher tax rates, by establishing a different tax system or by reforming tax collecting or management administrative structure in tax collection;
- (d) Estimation of additional income resulting from changes in the policy framework of public enterprises, from changes in pricing policy of the economic sector of the government and from the changes made on fees of social services;
- (e) Estimates of income to be obtained from domestic and foreign sources in loan and grants;
- (f) Projections of recurrent and capital expenditures;
- (g) Estimate of expenditure of budgetary subsidy made available to regional states, district and cities;
- (h) Projection of budget deficit and deficit financing of the regional government;
- (i) Estimation of the budgetary subsidy from the Federal Government.
- 8) "Negotiable Security" means a financial instrument which is transferable from one person to another by being delivered with or without endorsement so that the financial ownership title passes to the transferee;

- 9) “Qabsiisa Waabii” jechuun:
  - (a) Sanada hawaalaa ta’ee,
    - i. Biirichaaf kan kaffalamuu fi
    - ii. Dhaabbata maallaqaa beekkaamaan kan mirkanaa’e yookiin maqaa dhaabbata maallaqa beekkamaan kan bahe,
  - (b) Wabummaa mootummaa boondii kennamee, yookiin
  - (c) Mana hojii mootummaan fudhatama qabaachuu kan danda’uu fi Biirichaan kan mirkanaa’e wabummaa walfakkaatu kan bi-roodha.
- 10) “Galme’e” jechuun sanadaan yookiin elektrooniiksiin ragaa qabatamuudha.
- 11) “Kutaa Hojii Odiitii Keessaa” jechuun itti gaafatamaa odiitii fi ogeeyyii odiitii manneen hojii mootummaa keessaatti hojii odiitii raawwachuuf gurmaa’an jechuudha.
- 12) “Itti Waamama Bulchiinsaa” jechuun bulchiinsa qabeenya namaa kutaa hojii odiitii keessaa manneen hojii mootummaa naannoo yookiin tajaajila waliinii waajjira maallaqaa fi walta’iinsa diinagdee sadarkaa sadarkaan jiraanii jechuudha.
- 13) “Bulchiinsa Qabeenya Namaa” jechuun hojiiwwan gurmaa’insaa fi rammaddii hojii kutaa odiitii keessaa qacarrii, guddina sadarkaa, jijjiirraa, madaallii raawwii hojii, hojii gadi lakkisuu, leenjii, wabii hawaasummaa, tarkaanfiiwwan naamusaa fi dhimma biroo kan hammateedha.
- 14) “Muudamaa” jechuun mana hojii mootummaa yookiin dhaabbata akka hoogganu kallaattiin Pirezidantii Mootummaa Naannoo Oromiyaatiin yookiin Caffee Oromiyaatiin yookiin qaama muudama kennuf aangoo qabuun muudame hoogganaa olaanaa mana hojii jechuudha.

- ሀ) “የዋስትና መያዣ” ማለት፡-
  - (ሀ) የሀዋላ ሰነድ ሆኖ፡-
    - i. ለቢሮው የሚከፈል እና
    - ii. በታወቀ የገንዘብ ተቋም የተረጋገጠ ወይም በታወቀ የገንዘብ ተቋም ስም የወጣ፤
  - (ለ) በመንግስት ዋስትና የተሰጠበት ቦንድ ወይም
  - (ሐ) በመንግስት መሥሪያ ቤት ተቀባይነት ሊኖረው የሚችል እና በቢሮው የፀደቀ ሌላ ተመሳሳይ ዋስትና ነው።
- 10) “መዝገብ” ማለት በሰነድ ወይም በኤሌክትሮኒክስ ዘዴ አማካኝነት የሚያዝ መረጃ ነው።
- 11) “የውስጥ ኦዲት የሥራ ክፍል” ማለት በመንግስት መስሪያ ቤት መዋቅር ውስጥ የውስጥ ኦዲት ሥራዎችን ለማከናወን የተደራጀ የኦዲት ኃላፊና የኦዲት ባለሙያዎች ማለት ነው።
- 12) “አስተዳደራዊ ተጠሪነት” ማለት የመንግስት መስሪያ ቤቶች የውስጥ ኦዲት የስራ ክፍል በሰው ሃብት አስተዳደርና ልማት ረገድ ለመስሪያ ቤቱ የሚኖረው ተጠሪነት ነው።
- 13) “የሰው ሃብት አስተዳደር” ማለት የውስጥ ኦዲት የሥራ ክፍል አደረጃጀትና የሥራ-ተኞች የምደባ፣ የቅጥር፣ የደረጃ ዕድገት፣ የዝውውር፣ የሥራ አፈጻጸም ምዘና፣ የሰራ መልቀቂያ፣ የስልጠና፣ የማኅበራዊ ዋስትና ሥነ ሥርዓት ዕርምጃዎችና የመሳሰሉትን ተግባራት የሚያካትት ነው።
- 14) “ተገኝ” ማለት የመንግስት መሥሪያ ቤትን ወይም ተቋምን እንዲመራ በኦሮሚያ ክልላዊ መንግስት ፕሬዝዳንት ወይም በጨፌ ኦሮሚያ ወይም ሹመት ለመስጠት ሥልጣን ባለው አካል የተሾመ የመስሪያ ቤት ክፍተኛ አመራር ማለት ነው።

- 9) “Security Deposit” means:
  - (a) a bill of exchange:
    - (i) that is payable to the Bureau and
    - (ii) which is approved by a recognized financial institution or drawn on behalf of recognized financial institution.
  - (b) A government guaranteed bond; or
  - (c) Other similar security that may be acceptable by the government office and approved by the bureau.
- 10) “Record” means any evidence to be kept in form of document or electronically.
- 11) “Internal Audit Department” means the audit head and professionals of internal audits organized in government offices to perform auditing activities.
- 12) “Administrative Accountability” means human resource administration of internal audit department in the regional government offices or the common services of finance and economic cooperation offices at the hierarchical level.
- 13) “Human Resource Administration” means the organization and assignment activities of internal audit department including employment, promotion, transfer, performance evaluation, resignation, training, social security, disciplinary measures and other issues.
- 14) “Appointee” means higher head appointed by Oromia Regional State President or by the Caffee Oromia or by any other body authorized to appoint to manage a government office or an organization.

- 15) “Mana Maree Bulchiinsaa” jechuun Mana Maree Bulchiinsaa Mootummaa Naannoo Oromiyaa jechuudha.
- 16) “Nama Ramadame” jechuun mana hojii mootummaa keessatti adeemsa bulchiinsa faayinaan-sii akka gaggeessu hooggana mana hojiichatiin kan ramadame jechuudha.
- 17) “Adeemsa Bulchiinsa Faayinaan-sii” jechuun baajata, karoora, kaffaltii herregaa, bittaa, bulchiinsa qabeenyaa fi adeemsa odiitii keessaa jechuudha.
- 18) “Balleessaa Bulchiinsaa” jechuun bu’uura seeraa bulchiinsa faayinaan-siitiin karoora yookiin gabaasa baajata, maallaqa callaa, odiitii fi herrega yeeroosaatiin dhiyeessuu dhabuu yookiin argannoo odiitii irratti sirreeffama taasisuu dhabuu jechuudha.
- 19) “Tarkaanfii Bulchiinsaa” jechuun karoora fi gabaasa baajata, maallaqa callaa, odiitii fi herrega, yeeroodhaan dhiyaachuu dhabuu yookiin argannoo odiitii irratti sirreeffama gochuu dhabuu isaanitiin namoota muudaman yookiin ramadaman irratti tarkaanfii fudhatamu jechuudha.

**3. Ibsa Koorniyaa**

Dambii kana keessatti jechi koorniyaa dhiiraatiin ibsame kan dubartiis ni dabalata.

**Kutaa Lama Baajata**

**4. Qajeeltoowwan**

- 1) Baajatni mootummaa karoora irratti kan hundaa’e ta’uu qaba.
- 2) Baajatni mootummaa diinagdee maakiroo fi hammata fiizikaalaa bu’uura godhaachuun qophaa’uu qaba.
- 3) Karoorri misooma ittigaafatamtoota olaano manneen hojii mootummaan qophaa’uu qaba.

- 15) “የመስተዳደር ምክር ቤት” ማለት የኦሮሚያ ክልላዊ መንግስት መስተዳደር ምክር ቤት ማለት ነው።
- 16) “የተመደበ ሰው” በመንግስት መሥሪያ ቤት ውስጥ የፋይናንስ አስተዳደር የስራ ሂደት እንዲመራ በመስሪያ ቤቱ ሐላፊ የተመደበ ሰው ማለት ነው።
- 17) “የፈይናንስ አስተዳደር የሥራ ሂደት” ማለት የበጀት፣ የዕቅድ፣ የሂሳብ ክፍያ፣ የግዢ የንብረት አስተዳደርና የውስጥ ኦዲት የሥራ ክፍሎች ማለት ነው።
- 18) “አስተዳደራዊ ጥፋት” ማለት በመንግስት የፋይናንስ አስተዳደር ህጎች መሠረት የበጀት፣ የጥሬ ገንዘብ፣ የሂሳብ፣ የኦዲት ዕቅዶችን እና ሪፖርቶችን በወቅቱ አለማቅረብ እና በኦዲት ግኝቶች ላይ ማስተካከያዎች አለማድረግ ማለት ነው።
- 19) “አስተዳደራዊ እርምጃ” ማለት የበጀት፣ የጥሬ ገንዘብ፣ የኦዲትና የሂሳብ ዕቅዶችና ሪፖርቶች በወቅቱ ባለማቅረባቸውና በኦዲት ግኝቶች ላይ ማስተካከያዎች ባለማድረጋቸው በተጀመሩትና በተመደቡ ሰዎች ላይ የሚወሰድ እርምጃ ነው።

**፫. የጾታ አገላለፅ**

በዚህ ደንብ ውስጥ በወንድ ጾታ የተገለጸው የሴት ጾታንም ይጨምራል።

**ክፍል ሁለት በጀት**

**፬. መርሆዎች**

- ፩) የመንግስት በጀት በአቅድ ላይ የተመሰረተ መሆን አለበት፤
- ፪) የመንግስት በጀት የማክሮኢ ኮኖሚና ፊስካል ማዕቀፍን መሠረት በማድረግ መዘጋጀት አለበት፤
- ፫) የልማት ዕቅድ በመንግስት መሥሪያ ቤቶች የበላይ ኃላፊዎች መዘጋጀት ይኖርበታል፤

- 15) “Administrative Council” means Oromia Regional State Administrative Council.
- 16) “Assigned person” means a person assigned by the head of the government office to manage financial administration department.
- 17) “Finance Administration Process” means budget, plan, financial payments, procurement, property administration and internal audit processes.
- 18) “Administrative Fault” means failing to submit the plan or report of budget, cash money, audit and financial report on time or failing to make necessary correction on the findings of audit investigation in accordance with financial management laws.
- 19) “Administrative measure” means measures taken on the appointed or assigned persons for they fail to submit the budget, cash money, audit and financial plan and report on time or for they fail to make necessary correction on the findings of audit investigation.

**3. Gender Reference**

Any term in this regulation set out in masculine gender shall also apply to feminine gender.

**Part Two Budget**

**4. Principles**

- 1) Budget of the government shall be based on plan;
- 2) Budget of the government shall be prepared on the basis of macro-economic and fiscal framework;
- 3) Development plan shall be prepared by the higher heads of government offices;

- 4) Tilmaamni baajata galii fi baasii qophaa’u baajata bara itti aanuuf ta’uu qaba.
- 5) Baasiin kappitaalaa kamiyyuu diinagdee maakiroo fi hammata fiizikaalaa keessatti baaxii dameelee diinagdeetiif ramadaamee ol ta’u hin danda’u.
- 6) Baajata kaappitaalaa keessatti dursi dameelee diinagdeef kenamu kan murtaa’u diinagdee maakiroo fi hammata fiizikaalaa keessatti dursa ibsame bu’uureef-fachuun ta’a.
- 7) Manni hojii mootummaa galii keessaatti akka fayyadamu hayyamameef yoo jiraate, baajata galii fi baasii waliigala waajjirichaaf hayyamame keessatti ida’amuu qaba; ta’us garuu herrega qulqulluu agarsiisuun hin hayyamamu.

**5. Qophii fi Dhiyeessa Baajataa**

- 1) Tilmaamni baajataa kan qophaa’u karoora diinagdee maakiroo fi hammata fiizikaalaa Manni Maree Bulchiinsaa mirkanneessu ka’umsa godhachuudhaan Hoogganaan Biiroo xalayaa waamichaa baajata waggaa tiin kan beeksiisu fiixee fi sirna dhiyyeessa baajataa bu’uura godhachuudhaan ta’a.
- 2) Tilmaamni baajata baasii marmaartuu gabaasa baajata walakkaa waggaa barichaa, akkasumas, raawwannaa baajata bara darbee kan qabate ta’uu qaba.
- 3) Tilmaamni baajata baasii idilee fi kaappitaalaa itti gaafatamtoota olaano manneen hojii mootummaatiin mallatteeffamuu qaba.
- 4) Tilmaamni baajata maddaawwan galii taaksii irraa walitti qabamu Biiron kan qophaa’u ta’a.
- 5) Tilmaamni baajata galii maddawwan galii taaksii hin taane irraa argamu ittigaafatamaa olaanaa mana hojii mootummaan qophaa’ee Biiroof dhiyaachuu qaba.

- 4) የገቢ እና የወጪ በጀት ግምት የሚዘጋጅው ለሚቀጥለው የበጀት ዓመት መሆን አለበት፤
- 5) ማንኛውም የካፒታል ወጪ በማክሮ-ኢኮኖሚና በፊክሽን ማዕቀፍ ውስጥ ለኢኮኖሚ ዘርፎች ከተመደበው ጣሪያ በላይ ሊሆን አይችልም፤
- 6) በካፒታል በጀት ውስጥ ለኢኮኖሚው ዘርፎች የሚሰጠው ቅድሚያ የሚወሰነው በማክሮ-ኢኮኖሚ እና በፊክሽን ማዕቀፍ የተመለከተን ቀደምትነት መሠረት በማድረግ ይሆናል።
- 7) የመንግስት መስሪያ ቤት በውስጥ ገቢው መጠቀም እንዲችል ተፈቅዶለት ከሆነ ለመስሪያ ቤቱ በተፈቀደው ጠቅላላ የገቢ እና ወጪ በጀት ድምር ውስጥ መደመር ይኖርበታል፤ ሆኖም ግን የተጣራ ሂሳብን ማሳየት አይፈቀድም።

**5. የበጀት ዝግጅት እና አቀራረብ**

- 1) የበጀት ግምት የሚዘጋጅው የክልሉ ምክር ቤት በሚፈቅደው የማክሮ-ኢኮኖሚና ፊክሽን ማዕቀፍ መነሻ ብሮ በዓመታዊው የበጀት ጥሪ ደብዳቤ የሚያስተዋውቀውን ጣሪያ እና የበጀት አቀራረብ ሥርዓት መሠረት በማድረግ ይሆናል፤
- 2) የመደበኛ ወጪ በጀት ግምት የዓመቱን አጋማሽ በጀት ሪፖርት እንዲሁም ያለፈውን ዓመት የበጀት አፈፃፀም የሚይዝ ሊሆን ይገባል፤
- 3) የመደበኛ እና የካፒታል ወጪ በጀት ግምቶች በመንግስት መስሪያ ቤት የበላይ ኃላፊዎች መፈረም አለባቸው፤
- 4) ታክስ ነክ ከሆኑ የገቢ ምንጮች የሚሰበሰቡ ገቢ በጀት ግምት በቢሮ የሚዘጋጅ ይሆናል፤
- 5) ታክስ ካልሆኑ የገቢ ምንጮች የሚገኘው የገቢ በጀት ግምት በመንግስት መስሪያ ቤቶች የበላይ ኃላፊ ተዘጋጅቶ ለቢሮ መቅረብ አለበት፤

- 4) Budget estimates of revenues and expenditures shall be prepared for the upcoming fiscal year;
- 5) No capital expenditure shall exceed the ceiling set in respect of each economic sector in the macro-economic and fiscal framework;
- 6) The priorities established in the macro-economic and fiscal framework shall determine the priorities to be given for sectors in the capital budget;
- 7) Where a government office is permitted to retain and expend its revenues, such revenues shall be included in both its revenue and expenditure appropriation totals permitted to it; however, it is not permitted to show the net finance.

**5. Budget Preparation and Submission**

- 1) Budget estimates shall be prepared on the basis of the ceiling and budget submission system announced by the head of the Bureau with annual budget call letters depending on the macro-economic and fiscal framework plan to be approved by the administrative council;
- 2) Budget estimates of recurrent expenditures shall include a budget report of the first half of the current year and the previous year budget performance;
- 3) Budget estimates of recurrent and capital expenditure shall be signed by heads of government offices;
- 4) Budget estimates of tax revenue shall be prepared by the Bureau;
- 5) Budget estimates of revenue from non tax sources shall be prepared by the head of the government office and submit to the Bureau;

- 6) Tilmaamni baajata baasii marmaartuu fi kaappitaalaa gamagamaaf barbaachisaa yeroo ta'utti irraa deebi'amee akka ilaalamu gochuudhaa fi hojiiwwan xumuraaf Biiroodhaaf dhiyaachuu qaba.
- 7) Tilmaamni baajata biyya alaa irraa liqiin argamu akkasumas mana hojii mootummaa kamiyyuu bara baajataa itti aanutti tilmaama gargaarsa maallaqa dheedhii fi gosaan nan argadha jedhee eegu gosa gargaarsa bifaan argamu, maallaqaan ni baasa jedhamee gatii tilmaamamu waliin tarreeffama ragaa guutuu kan qabu ta'uu qaba.
- 8) Manni hojii mootummaa galii isaatiin akka fayyadamu hayyameef, haftee bara darbee osoo hin dhangalaasiin akka itti fayyadamu seeraan kan hayyameef yoo ta'e, herrega qulqulla'ee fi haftee maallaqa naanna'ee tilmaama baajata galii fi baasii waliin dhiyeessuu qaba.

**6. Tilmaama Baajataa Raggaasisuu**

- 1) Tilmaamni baajataa gamaaggamaamee, qorannoonii fi mareen barbaachisaa ta'e ittigaafatamtoota olaano manneen hojii mootummaa waliin taasisamee erga xumramee booda Hoogganaan Biiroo tilmaamni baajata waliigalaa baasii marmaartuu fi kaappitaalaa ilaalamme akka deeggaramu Mana Maree Bulchiinsaaf ni dhiyeessa.
- 2) Hoogganaan Biiroo tilmaama baajataa Mana Maree Bulchiinsaatiin deeggaramu Caffeedhaaf ni dhiyeessa.
- 3) Hoogganaan Biirichaa baajata Caffeedhaan ragga'e ittigaafatamtoonni olaanoon mana hojii mootummaa akka beekan ni taasisa.

- 6) የካፒታልና የመደበኛ ወጪ በጀት ግምት ለግምገማ አስፈላጊ በሚሆንበት ጊዜ እንደገና እንዲታይ ለማድረግ እና ለማጠቃለያ ሥራዎች ለቢሮ መቅረብ አለበት፤
- 7) ከውጭ አገር የሚገኝ ብድር የበጀት ግምት እንዲሁም ማንኛውም የመንግስት መሥሪያ ቤት በሚቀጥለው የበጀት ዓመት በጥሬ ገንዘብና በዓይነት አገኛለሁ ብሎ የሚያስበው እርዳታ ግምት በዓይነት የሚገኘው እርዳታ ዓይነት በገንዘብ ያወጣል ተብሎ የሚገመትን ጥጋ ከተሟላ ዝርዝር ጋር የሚይዝ መሆን አለበት፤
- 8) በራሱ የውስጥ ገቢ እንዲጠቀሙ የተፈቀደላቸው የመንግስት መሥሪያ ቤቶች ያለፈው ዓመት በጀት ቀሪ ፈሰስ ሣያደርጉ እንዲጠቀሙ በሕግ የተፈቀደላቸው ከሆነ የተጠራ ሂሳብና ቀሪ ገንዘብ የተዛወረ በጀት ገቢና ወጪ ግምት ጋር ማቅረብ አለባቸው።

**6. የበጀት ግምትን ስለማፅደቅ**

- 1) የበጀት ግምት ከተገመገመ እና ከመንግስት መሥሪያ ቤቶች የበላይ ኃላፊዎች ጋር አስፈላጊው ማጣራት እና ውይይት ተደርጎ ከተጠናቀቀ በኋላ የቢሮ ሐላፊው የተጠቃለለው የመደበኛ እና የካፒታል ወጪ በጀት ግምት ታይቶ እንዲደግፍ ለክልል ምክር ቤት ያቀርባል፤
- 2) የቢሮ ሐላፊው በክልሉ ምክር ቤት የተደገፈውን የበጀት ግምት ለጨፌ ያቀርባል፤
- 3) የቢሮ ሐላፊው በጨፌ የፀደቀውን በጀት የመንግስት መሥሪያ ቤቶች የበላይ ኃላፊዎች እንዲያውቁት ያደርጋል ።

- 6) Budget estimates of capital and recurrent expenditure of government offices shall be presented to the Bureau for evaluation any necessary revisions and consolidations;
- 7) Budget estimates shall include estimates of foreign loan as well as all aids in cash and in kind that a public body expects to receive in the upcoming fiscal year including full details of the nature of the aid-in-kind and its estimated monetary value;
- 8) If any government office allowed to use his revenue and pending of approved budget in previous year shall be provided with consolidated account and budget revenue estimation and disbursement.

**6. Approval of Budget Estimates**

- 1) Upon completion of evaluations and any necessary revisions and discussions with the heads of government office head of the Bureau shall present the compiled budget estimates of recurrent and capital expenditures to the regional state Administrative Council for review and recommendation;
- 2) Head of the Bureau shall submit the budget estimates recommended by the Administrative Council to the Caffee;
- 3) The Bureau shall notify the budget approved by the Caffee to the higher heads of government offices.

**7. Gabatee Yeroo Baajataa**  
Biiron qajeelfama gabatee yeroo qophii baajataa murteessu ni baasa.

**8. Aangoo Addaa**  
Manni hojii mootummaa kamiyyuu, bu'uura Dambii kana keewwata 7 tiin gabatee yeroo baajataa murtaa'u keessatti tilmaama baajata isaa yoo hin dhiyeessine Hoogganaan Biiron aangoo addaa kennameef fayyadaamuun tilmaama baajataa keessatti wantoota qabamuu qaban ni murteessa.

**9. Raawwii Qophii Baajataa**  
Raawwiin qophii baajataa haala armaan gadiitiin ta'a:

- 1) Biiron ulaagaa baajatni idilee fi kaappitaalaa ittiin qoodamuu fi baaxii baajata Naannoo, Aanaalee fi Bulchiinsa Magaalotaa qopheessuun waamicha baajataa manneen hojii mootummaaf ni erga.
- 2) Manneen hojii mootummaa ulaagaa qooddii fi baaxii baajataa ergameef bu'uureffachuudhaan baajata idilee fi kaappitaalaa qopheessanii dhiyeessuun mariin baajataa deeggaruun gaggeeffama.
- 3) Biiron yookiin waajjiraaleen maallaqaa fi walta'insa diinagdee baaxii baajata irratti hundaa'uun baajataa manneen hojii mootummaa deeggarame walitti qindeessuun waliigaltee mana maree bulchiinsa sadarkaan jiraniif ni dhiyeessu.
- 4) Erga irratti waliigalameen booda Biiron yookiin Waajjirri Maallaqaa fi Walta'insa Diinagdee gaaffii baajata deeggaramee qindeessuudhaan akka ragga'uuf Caaffee yookiin Mana Maree Aanaa yookiin Mana Maree Bulchiinsa Magaalaaf ni dhiyeessu.

**7. የበጀት የጊዜ ሰሌዳ**  
ቢሮው የበጀት የጊዜ ሰሌዳን የሚወስን መመሪያ ያወጣል።

**8. ልዩ ሥልጣን**  
ማንኛውም የመንግስት መሥሪያ ቤት በዚህ ደንብ አንቀጽ 7 መሠረት በሚወሰነው የጊዜ ሰሌዳ ውስጥ የበጀት ግምቱን ካላቀረበ የቢሮ ሐላፊው የተሰጠውን ልዩ ሥልጣን በመጠቀም በበጀት ግምት ውስጥ ሊካተቱ የሚገባቸውን ነገሮች ይወስናል።

**9. የበጀት ዝግጅት አፈጻጸም**  
የበጀት ዝግጅት አፈጻጸም እንደሚከተለው ይሆናል፡

- 1) ቢሮው የመዳበኛና የካፒታል በጀት የሚከፋፈሉበትን መስፈርት እና የክልል፣ የወረዳ እና የከተማ አስተዳደሮችን የበጀት ጣሪያ በማዘጋጀት ለመንግስት መሥሪያ ቤቶች የበጀት ጥሪ ይልካል፤
- 2) የመንግስት መስሪያ ቤቶች በተላኩት የበጀት ማከፋፈያ መስፈርት እና የበጀት ጣሪያ መሠረት በማድረግ የካፒታልና የመደበኛ በጀት አዘጋጅተው በማቅረብ የበጀት ድጋፍ ምክክር ይካሄዳል፤
- 3) ቢሮው ወይም የፋይናንስ እና ኢኮኖሚ ትብብር ጽህፈት ቤቶች በበጀት ጣሪያ ላይ በመመስረት የመንግስት መስሪያ ቤቶችን የበጀት ድጋፍ በማቀናጀት በየደረጃው ላሉ ምክር ቤቶች ያቀርባሉ፤
- 4) መግባባት ላይ ከተደረሰበት በኋላ ቢሮው ወይም የፋይናንስ እና ኢኮኖሚ ትብብር ጽህፈት ቤቶች የበጀት ጥያቄ አቀናጅቶ እንዲጸድቅ ለጨፌ ወይም ለወረዳ ወይም ለከተማ መስተዳድር ምክር ቤት ያቀርባል፤

**7. Budget Calendar**  
The Bureau shall issue a directive that determines the budget preparation calendar.

**8. Discretion**  
Where the government office fails to submit its budget estimates in accordance with article 7 of this regulation, on schedule of the budget calendar set by the bureau head, the head shall use its discretion to decide what shall be included in the budget estimates

**9. Performance of Budget Preparation**  
Budget preparation shall be performed as follows:

- 1) The Bureau shall prepare criteria for allocation of recurrent and capital budget and budget ceilings of the Region, Districts and City Administrations and send a budget call to government offices;
- 2) On the basis of budget allocation and budget ceilings sent to them government offices prepare and submit recurrent and capital budget proposal for support discussion;
- 3) The Bureau or the respective Finance and Economic Cooperation offices shall organize support budget of government offices based on budget ceilings and submit budget agreements to respective administrative council;
- 4) After agreed up on it, the Bureau of Finance and Economic Cooperation offices shall organize the support budget request and submit for approval to the Caffee or to the District or city administration administrative council;

- 5) Biiroon yookiin Waajirri Maallaqaa fi Walta'iinsa Diinagdee baajata raggaa manneen hojii mootummaa fi qaamni dhimmi ilaalu hundi akka beekan ni taasisa.
- 6) Waajirri Naallaqaa fi Walta'insa Diinagdee Aanaa yookiin Bulchiinsa Magaalaa baajata raggaa Biirroof ariitiidhaan ni beeksisu.

**10. Jijjiirraa Baajataa**

- 1) Hoogganaan Biirichaa sababa jijjiirraa caasaa mana hojii mootummaatiin yookiin kaayyoowan mootummaa galmaan gahuuf barbaachisaa ta'ee yoo argame, jijjiirraa baajata idilee irraa gara kaappitaalaatti taasifamu hayyamuu ni danda'a.
- 2) Baajata marmaartuu irraa gara mindaa, gatii humnaa yeroo gabaabaa yookiin tajaajilaa yookiin durgoo hojjattootaaf jijjiirraa raawwachuu kan danda'amu Hoogganaa Biirrootiin yoo hayyamame qofa ta'a.
- 3) Baajata kaappitaalaa irraa gara baajata marmaartuutti jijjiiruun hin danda'amu.
- 4) Manni hojii mootummaa baajata hayyamameef kan itti hin fayyadamne ta'ee yoo argame, gara mana hojii mootummaa biraatti jijjiiruu akka danda'u Hoogganaa Biirrootiin sirna raawwii baajataa hordofuu dandeesisu ni diriirsa. Sirna jijjiirraan baajataa itti raawwatamuu ilaalchisee qajeelfama Biirrootiin baasuun kan murtaa'u ta'a.
- 5) Baajatni erga raggaa booda sagantaan haaraa idilee yookiin kaappitaalaa yoo qunname Biirichi murtee Mana Maree Bulchiinsaa irratti hundaa'uudhan mana hojii tokko keessatti yookiin mana hojii tokko irraa gara biraatti yookiin sagantaa akka cufamu itti murtaa'u irraa gara sagantaa haaraa idilee yookiin kaappitaalaa hayyamametti jijjiirraan baajata akka raawwatamuu ni taasisa.

- 5) ቢሮው ወይም የገንዘብ እና ኢኮኖሚ ትብብር ጽህፈት ቤቶች የፋይናንስና የኢኮኖሚ ትብብር ጽህፈት ቤቶች የጸደቀውን በጀት ለመንግስት መስሪያ ቤቶች እና ለሚመለከተው አካል ሁሉ የሳውቃል፤
- 6) የወረዳ ወይም የከተማ አስተዳደር የፋይናንስ እና ኢኮኖሚ ትብብር ጽህፈት ቤቶች የጸደቀውን በጀት በፍጥነት ለቢሮው ያሳውቃል።

**10. የበጀት ዝውውር**

- 1) የቢሮ ሐላፊው በወደቀው የመንግስት መሥሪያ ቤት የአደረጃጀት ለወጥ ምክንያት ወይም ለመንግስት ዓላማዎች ለማሳካት አስፈላጊ ሆኖ ሲያገኘው ከመደበኛ ወደ ካፒታል በጀት ዝውውር እንዲደረግ ሊፈቅድ ይችላል፤
- 2) ከሌሎች መደበኛ ወጪዎች በጀት ወደ ሰራተኛ ደመወዝ፣ ወደ የአጭር ጊዜ የጉልበት ዋጋ ወይም የአገልግሎት ዋጋ ወይም ወደ ሰራተኞች አበል የበጀት ዝውውር ሊደረግ የሚችለው የቢሮ ሀላፊው ሲፈቅድ ይሆናል፤
- 3) ከካፒታል በጀት ወደ ተዘዋዋሪ በጀት ዝውውር ማድረግ አይቻልም፤
- 4) አንድ የመንግስት መሥሪያ ቤት የተፈቀደለትን በጀት የማይጠቀምበት ሆኖ በሚገኝበት ጊዜ ወደሌላ የመንግስት መሥሪያ ቤት ማዘዋወር እንዲችል ቢሮው የበጀት አፈፃፀምን መከታተል የሚያስችል ሥርዓት ይዘረጋል፤ የበጀት ዝውውሩ የሚፈፀምበት ሁኔታ ቢሮው በሚያወጣው መመሪያ የሚወሰን ይሆናል፤
- 5) በጀት አጸደቀ በኋላ አዲስ የካፒታል እና መደበኛ ፕሮግራም ሲያጋጥም ቢሮው በአስተዳደር ምክር ቤት ውሳኔ መሠረት ከአንድ የመንግስት መሥሪያ ቤት ወደ ሌላ እንዲዘጋ ለተወሰነ ፕሮግራም ወደ ሌላ የተፈቀደ አዲስ መደበኛ ወይም ካፒታል የበጀት ፕሮግራም ዝውውር እንዲከናወን ያደርጋል፤

- 5) The Bureau or Finance and Economic Cooperation office shall inform the approved budget to the government office and any concerned body;
- 6) Finance and Economic Cooperation offices of the District and City Administrations shall urgently notify the approved budget to the Bureau.

**10. Budget Transfer**

- 1) Head of the Bureau may permit transfer of budget from recurrent to capital due to the reorganization of government office or where it is found necessary for the achievement of the government objectives;
- 2) Transfer from other recurrent expenditures to salaries, wages of physical work or allowances of workers shall only be possible by the approval of head of the Bureau;
- 3) Transfer from capital budget to recurrent budget is not allowed;
- 4) Head of the Bureau shall extend a budget implementation monitoring mechanism in order to enable it effect transfer the budget appropriated to a certain government office which is found unable to use its budget to another government office. The budget transfer implementation system shall be determined by the directive to be issued by the Bureau;
- 5) Where a new recurrent or capital program has been encountered after the budget approval based on the decision of Administrative Council, the Bureau may transfer budget within a public body or from one government office to another or a program to be decided to be closed to new recurrent or authorized capital budget.

- 6) Jijjiirraan baajataa sadarkaa Aanaatti yookiin Bulchiinsa Magaalaatti manneen hojii mootummaa gidduutti taasifamu gaaffiin isaa Waajjira Maallaqaa fi Walta'iinsa Diinagdeef dhiyaatee yaa da murtii waajjira kanaa Mana Maree Bulchiinsaa Maagaalaaf yookiin Aanaaf dhiyeessuun murtii Mana Maree Bulchiinsaan kennamu irratti hundaa'uudhan Waajjirri Maallaqaa fi Walta'iinsa diinagdeetiin ni raawwatama.
- 7) Jijjiirraa baajataa kamiyyuu Aanaa tokko irraa gara Aanaa biraatti yookiin Bulchiinsa Magaalaa tokko irraa gara Bulchiinsa Magaalaa biraatti raawwachuun kan danda'amu Manni Maree Bulchiinsaa yoo murteesse qofa ta'a.
- 8) Hoogganaan Biirichaa bu'uura Labsii Lak. 209/2010 keewwata 23 fi 24tiin aangoo baajata jijjiiruu kennameef guutuun yookiin gartookkeen bakka bu'ummaa itti gaafatamtoota olaano manneen hojii mootummaaf kennuu ni danda'a. Haallii raawwiisaa qajeelfamaa baahuun kan murtaa'u ta'a.

**11. Raawwii Jijjiirraa Baajataa**

Manni hojii mootummaa jijjiirraa baajataa gaaffatu yookiin bakka bu'iinsa kennameefiin jijjiirraa raawwatu kamiyyuu bu'uura qajeelfama Biiron baasuun unkaalee gaaffii fi hayyama baajataa kooppii gahaan guutuu qaba.

**12. Baajata Dabalataa**

- 1) Gaaffii baajata dabalataa dhiyeessuun barbaachisaa ta'ee yoo argamu, gaaffiichi qajeelfama Biiron baasuu bu'uura gochuun qophaa'ee Biroof ni dhiyaata.
- 2) Biiron bu'uura Labsii Lakk.156/2002 keewwata 21(2) tiin kan ka'aame sirna baajata raggaasisuu fi beeksisuu hordofuun baajata dabalataa akka ragga'u ni taasisa; hojiirra ni oolcha.

- 6) በወረዳ እና በከተሞች መሥሪያ ቤቶች መካከል የሚደረግ የበጀት ዝውውር ጥያቄ ለገንዘብ እና ኢኮኖሚ ትብብር ጽህፈት ቤቶች ቀርቦ ለከተማ ወይም ለወረዳ ምክር ቤት በማቅረብ በምክር ቤቱ ውሳኔ ላይ በመመስረት በገንዘብ እና ኢኮኖሚ ትብብር ጽህፈት ቤት ይፈጸማል፤
- 7) ማንኛውም የበጀት ዝውውር ከአንድ ወረዳ ወደ ሌላ ወረዳ ወይም ከአንድ ከተማ አስተዳደር ወዳ ሌላ ከተማ የሚከናወነው የክልሉ ምክር ቤት ከወሰነ ብቻ ይሆናል፤
- 8) የቢሮ ሐላፊው በአዋጅ ቁጥር 209/2010 አንቀፅ 23 እና 24 መሰረት የተሰጠውን በጀት የማዘዋወር ሥልጣን በሙሉ ወይም በከፊል ለመንግስት መስሪያ ቤቶች የበላይ ኃላፊዎች ሊሰጥ ይችላል ። ዝርዝር አፈፃፀሙ በሚወጣ መመሪያ የሚወሰን ይሆናል።

**11. የበጀት ዝውውር አፈፃፀም**

ማንኛውም የበጀት ዝውውር የሚጠይቅ ወይም በተሰጠው ውክልና መሠረት ዝውውር የሚፈፅም የመንግስት መሥሪያ ቤት ቢሮ በሚያወጣው መመሪያ መሠረት የበጀት መጠየቂያና መፍቀጃ ቅፆችን በበቂ ቅጂ መሙላት አለበት።

**12. ተጨማሪ በጀት**

- 1) የተጨማሪ በጀት ጥያቄ ማቅረብ አስፈላጊ ሆኖ ሲገኝ ጥያቄው ቢሮ የሚያወጣውን መመሪያ መሠረት ተዘጋጅቶ ለቢሮው ይቀርባል፤
- 2) ቢሮው በአዋጅ ቁጥር 156/2002 አንቀጽ 21(2) መሰረት የተደነገገውን የበጀት ማጽደቅና ማሳወቅ ሥርዓት በመከተል ተጨማሪ በጀት እንዲጸድቅ ያደርጋል፤ ሥራ ላይ እንዲወልድ ያውላል።

- 6) The request of the budget transfer to be made among government offices at district or city administration shall be submitted to Finance and Economic Cooperation office and the office shall submit the issue to city or district administrative council with approval recommendation and the Finance and Economic Cooperation office implements the decision of the administrative council;
- 7) Budget transfer from one district to another or from one city administration to another shall only be made by the decision of the Regional Administrative Council;
- 8) Head of the Bureau may in whole or in part delegate the budget transfer power vested in it by Article 23 and 24 of proclamation No. 209/2017 to the higher heads of the government offices. Its implementation particulars shall be determined by the directive to be issued.

**11. Performance of Budget Transfer**

Any government office requesting budget transfer or performing such transfer in accordance with the power delegated to it shall complete the necessary number of copies of the budget request and authorization form in accordance with the directive to be issued by the Bureau

**12. Supplementary Budget**

- 1) Where it is found necessary to present request for supplementary budget, proposals for such request shall be submitted to the Bureau in accordance with the directives to be issued by the Bureau;
- 2) The Bureau shall cause supplementary budget to be approved and become effective in accordance with budget approval and notification procedures set in article 21(2) of the proclamation No 156/2010 and implements same.

**13. To'annaa Baajataa**

- 1) Hooggantootni olaanoon manneen hojii mootummaa bu'uura qajeelfama Biirtoon baasuun tokkoo tokkoo mata duree baajataa fi piroojektiin galmee jijjiirraa baajataa hayyammamee fi ramaddii agarsiisu qabaachuu qabu.
- 2) Ittigaafatamtoonni olaanoon manneen hojii mootummaa, bu'uura qajeelfama Biirtoon baasuun, mootummaan baajata irratti to'annoo taasisuu kan dandeesisu odeeffannoo giddugaleessummaadhaan kennuu qabu.

**Kutaa Sadii**

**Kaffaltii Maallaqa Mootummaa**

**14. Kaffaltii fi Baasii**

Kaffaltiin maallaqa mootummaa raawwatamuu kan danda'u baajatni hayyamame yoo jiraate qo-faadha.

**15. Ajaja Baasii Maallaqa Mootummaa**

Ajajni baasii seeraa qabeessa ta'e osoo hin guutamiin kaffaltii maallaqa mootummaa kamiyyuu raawwachuu yookiin baasii ta'uu hin danda'u. Kanaafuu, manneen hojii mootummaa baasii hunda raawwataniif bu'uura qajeelfama Biirtoon baasuun ajaja guutuu qabu.

**16. Tarreeffama Namoota Bakka Bu'iinsi Kennameef**

- 1) Tokkoon tokkoon Ittigaafatamaa olaanaa mana hojii mootummaa sanadoota dambii kanaan ibsaman akka mallatteessaniif ittigaafatamtootaa fi hojjattoota bakka bu'iinsi kennameef tarreeffama maqaa qopheessuu fi qabachuu qaba.
- 2) Tarreeffamni maqaa hojjattootaa bakka bu'iinsii kennameef adeemsa hojii faayinaansii, odiitii fi Biirrodhaaf darbuu qaba.

**13. የበጀት ቁጥጥር**

- 1) የመንግስት መስሪያ ቤቶች የበላይ ኃላፊዎች ከቢሮ በሚተላለፈው መመሪያ መሠረት ለእያንዳንዱ የካፒታል ፕሮጀክት የተፈቀደውን ዝውውር እና ድልድል የሚያሳይ የበጀት መዝገብ መያዝ አለባቸው።
- 2) የመንግስት መሥሪያ ቤቶች የበላይ ኃላፊዎች በቢሮ በሚተላለፍ መመሪያ መሰረት መንግስት በበጀት ላይ ቁጥጥር ማድረግ የሚያስችላቸውን በማዕከላዊነት መረጃ መስጠት አለባቸው።

**ክፍል ሦስት**

**የመንግስት ገንዘብ ክፍያ**

**14. ክፍያ እና ወጪ**

የመንግስት ገንዘብ ክፍያ ሊፈጸም ወይም ወጪ ሊደረግ የሚችለው የተፈቀደ በጀት ሲኖር ብቻ ነው።

**15. የመንግስት ገንዘብ ወጪ ማዘዣ**

ተገቢው ማዘዣ ሳይሞላ ማናቸውም የመንግስት ገንዘብ ክፍያ ሊፈፀም ወይም ወጪ ሊደረግ አይችልም። ስለሆነም የመንግስት መሥሪያ ቤቶች ሊያደርጉት ወጪ ሁሉ ከቢሮ በሚወጣው መመሪያ መሠረት ማዘዣ መሙላት አለባቸው።

**16. ውክልና ስለተሰጣቸው ሰዎች ዝርዝር**

- 1) እያንዳንዱ የመንግስት መሥሪያ ቤት የበላይ ኃላፊ በዚህ ደንብ የተመለከቱትን ሰነዶች እንዲፈርሙ ውክልና የተሰጣቸው ኃላፊዎችና ሠራተኞች ስም ዝርዝር ማዘጋጀትና መያዝ አለበት።
- 2) ውክልና የተሰጣቸው ሠራተኞች ስም ዝርዝር ለመስሪያ ቤቱ የፋይናንስ፣ የኦዲት ሥራ ሂደት እና ለቢሮው መተላለፍ አለበት።

**13. Budgetary Control**

- 1) Heads of the government offices shall maintain a register of each budgetary head, authorized budget transfers of capital projects and allotments in accordance with the directives to be issued by the Bureau;
- 2) Heads of the government offices shall provide information that helps the government to make necessary controls over budgetary funds in accordance with the directives to be issued by the Bureau.

**Part Three**

**Public Finance Disbursements**

**14. Disbursement and Expenditure**

Disbursements or expenditures of public finance may be made only where there is authorized budget.

**15. Payment Vouchers of Public Finance**

No payment of public finance shall be made unless it is adequately vouched; and the government offices shall complete payment vouchers for all payments in accordance with the directives to be issued by the Bureau.

**16. Lists of Authorized Persons**

- 1) Every higher head of the government office shall prepare and maintain a list of authorized heads and employees to sign the documents referred to in this regulation;
- 2) Such lists of names of the authorized workers shall be sent to the finance and audit departments and to the Bureau.

**17. Bulchiinsa Maallaqa Callaa**

- 1) Manneen Hojii Mootummaa sagantaa mana hojichaa raaw-wachiisuuf baajata baasii mana kuusaa mootummaa irraa rama-dameef hojiirra oolchuuf fedhiin dabarsa maallaqa callaa qaban humna galii mana kuusaa mootummaa tilmaama keessaa galchuu qaba.
- 2) Manneen hojii mootummaa dhimma keewwata kana keewwata xiqqaa 1 jalatti ibsame hojiirraa oolchuuf madaallii zeeroo irratti kan hundaæ sirna bulchiinsa maallaqa callaa akka hordofan ni taasifama.
- 3) Ittigaafatamtoonni olaano manneen hojii mootummaa ji'a sadii sadiin karoora fedhii maallaqa callaa qaban ji'aan hiruudhaan Biiroof dhiyeessuu qabu.
- 4) Manneen hojii mootummaa keewwata kana keewwata xiqqaa 3 jalatti haala ibsamee fi bu'uura qajeelfama fedhii maallaqa callaan karoora yoo hin dhiyeessine Biirichi ragaa jiru irratti hunda'uun baaxii baajataa ni murteessa.
- 5) Karoorri maallaqa callaa hanga baasii ji'a ji'aan bahuu fi yeroo maallaqichi itti barbaadamu kan argisiisu ta'uu qaba.
- 6) Keewwata kana keewwata xiqqaa 5 jalatti kan ibsame akkuma eegametti ta'ee, manneen hojii mootummaa galii walitti qaban karoora galii ji'a ji'aanii fi raawwii galii ji'a darbee Biiroof dhiyeessuu qabu.

**18. Maallaqa Mootummaa Kaffaluu fi Baasii Gochuu**

- 1) Kaffaltiin yookiin baasiin maallaqa mootummaa kan raawwatamu gara herrega baankii manneen hojii mootummaa kaffaltiin yookiin baasiin raawwatamutti maallaqa dabarsuun ta'a.

**17. የጥራ ገንዘብ አስተዳደር**

- 1) የጥራ ገንዘብ አስተዳደር የመንግስት መሥሪያ ቤቶች የሥራ ፕሮግራሞቻቸውን ለማስፈፀም ከመንግስት የተመደባቸውን የወጪ በጀት ሥራ ላይ ለማዋል የሚኖራቸው የጥራ ገንዘብ ፍላጎት የመንግስትን የገቢ አቅም ግምት ውስጥ ማስገባት አለበት፤
- 2) የመንግስት መሥሪያ ቤቶች በዚህ አንቀፅ ንዑስ አንቀጽ 1 ሥር የተደነገገውን ሥራ ላይ ማዋል እንዲቻል በዜሮ ሚዛን ላይ የተመሠረተ የጥራ ገንዘብ አስተዳደር ሥርዓት እንዲከተሉ ይደረጋል፤
- 3) የመንግስት መሥሪያ ቤቶች የበላይ ኃላፊዎች የሚኖራቸውን የጥራ ገንዘብ ፍላጎት ዕቅድ በየሶስት ወሩ ለየወሩ በመክፈል ለቢሮው ማቅረብ አለባቸው፤
- 4) በዚህ አንቀፅ ንዑስ አንቀፅ 3 በተገለፀው ሁኔታ እና ቢሮ በሚያወጣው መመሪያ መሠረት የመንግስት መስሪያ ቤቶች የጥራ ገንዘብ ዕቅድ ካላቀረቡ ቢሮ ባለው መረጃ ላይ በመመሥረት መጠኑን ይወስናል፤
- 5) የጥራ ገንዘብ ዕቅድ የየወሩን የወጪ መጠን እና ገንዘቡ የሚፈልግበትን ጊዜ የሚያሳይ መሆን አለበት፤
- 6) በዚህ አንቀፅ ንዑስ አንቀፅ 5 ሥር የተደነገገው እንደተጠበቀ ሆኖ ገቢ ሰብሳቢ የመንግስት መሥሪያ ቤቶች የየወሩ የገቢ ዕቅድና ያለፈን ወር ገቢ አፈፃፀም ለቢሮ ማቅረብ አለባቸው፡፡

**18. የመንግስት ገንዘብ መክፈልና ወጪ ስለማድረግ**

- 1) የመንግስት ገንዘብ ክፍያ ወይም ወጪ የሚፈጸመው የሚደረገው ገንዘቡን ክፍያው ሚፈፀምለት የመንግስት መሥሪያ ቤት ወይም ወጪ ወደሚደረግለት ባለሙሉት ያባንክ ሂሳብ በማስተላለፍ ይሆናል፤

**17. Cash Management**

- 1) Cash management shall be handled in such a manner as to enable the maintaining of accounts at minimum balance based on the cash requirement of public bodies to execute the expenditure budget appropriated to their work programs and the cash flow of the treasury;
- 2) For the implementation of sub article 1 of this article, the government offices shall be required to apply a cash management approach based on zero balance accounting;
- 3) The heads of government offices shall have to submit to the Bureau plan of the quarterly cash requirements by breaking it down into months;
- 4) In the event of failure by the government offices to submit their cash requirements plan in accordance with sub article 3 of this article and directives of the cash requirements, the Bureau shall fix the amount on the basis of information available to it;
- 5) The cash requirement plan shall indicate the amount of monthly expenditure and the time when the cash is needed;
- 6) Without prejudice to the provision of sub article 5 of this article, public bodies collecting revenue shall be required to submit to the Bureau their plan and performance report of revenue collection of each upcoming and outgoing month.

**18. Disbursement and Payment of Public Money**

- 1) Disbursement or payment of public money shall be effected by depositing the money into the bank account of the government office or creditor to whom the money is transferred;

- 2) Keewwata kana keewwata xiqqaa 1 jalatti kan ibsame yoo jiraat-eyyuu baasiin cheekiidhaan yookiin leeter of kireediitiidhaan yookiin maallaqa callaadhaan haala itti raawwatu qajeelfama Biiron baasuun murtaa'a.
- 3) Kaffaltiin maallaqa mootummaa kan raawwatu ka'umsa karoora maallaqa callaa manneen hojii mootummaa dhiyeessan irratti hundaa'ee fiixee Biiron murteessuun ta'a.

**19. Eegumsa Maallaqa Mootummaa Qarshii Qabduu Harka Taa'uu**  
 Biirichi maallaqa mootummaa qarshii qabduu harka taa'u sababa adda addaatiin yeroo badu maallaqicha bakka buusuu kan dandeessisu sirna wabiin inshuuransii itti seenamu ni diriirsa.

**Kutaa Afur**

**Gatii Meeshaa fi Tajaajilaa**

- 20. Qajeeltoowwan  
 Manneen hojii mootummaa hanga gatii meeshaa fi tajaajilaa yeroo murteessan qajeeltoowwan armaan gadii yaada keessa galchuu qabu:
  - 1) Hawaasa kaffalaa gibiraaf haqa qabeessa ta'uuf, manneen hojii mootummaa tajaajila dhiyeessaniif uwwisa baasii barbaachisu hawaasa bal'aa gibira kaffalu irra buusuu irraa hawaasaa itti fayyadamaa kallattii tajaajilicha ta'e irratti buusuu,
  - 2) Dhiyeessiin meeshaawwanii fi tajaajilootaa, sirna qajeeltoo gabaa akka hordofu gochuudhaan gahumsa itti fayyadama qabeenyaa guddisuu.

- 2) በዚህ አንቀጽ ንዑስ አንቀጽ 1 ሥር የተመለከተው ቢኖርም ወጪ በቼክ ወይም በሌተር ኦፍ ክራዲት ወይም በጥሬ ገንዘብ የሚፈጸምበት ሁኔታ ቢሮ በሚያወጣው መመሪያ ይወሰናል፤
- 3) የመንግስት ገንዘብ ክፍያ የሚፈጸመው የመንግስት መሥሪያ ቤቶች በሚያቀርቡት የጥሬ ገንዘብ ዕቅድ ላይ በመመስረት ቢሮው በሚወስነው ጣሪያ መሠረት ይሆናል።

**19. በገንዘብ ያገኙ እጅ ስለሚቀመጥ የመንግስት ገንዘብ ደህንነት**  
 ቢሮው በገንዘብ ያገኙ እጅ የሚቀመጠው የመንግስት ገንዘብ በተለያዩ ምክንያቶች በሚጠፋበት ጊዜ ገንዘቡን ለመተካት የሚያስችል የመድን ዋስትና የሚገባበትን ሥርዓት ይዘረጋል።

**ክፍል አራት**

**የዕቃና የአገልግሎት ዋጋ**

- 20. መርሆዎች**
- የመንግስት መሥሪያ ቤቶች የዕቃና የአገልግሎት ዋጋ መጠን በሚወስኑበት ጊዜ የሚከተሉትን መርሆዎች ከግምት ውስጥ ማስገባት አለባቸው፡
- 1) ለግብር ከፋዩ ሕብረተሰብ ፍትሀዊ ለመሆን የመንግስት መሥሪያ ቤቶች ለሚያቀርቡት አገልግሎት የሚያስፈልገውን የወጪ ጫና በአጠቃላይ የግብር ከፋይ ኅብረተሰብ ላይ ከማሳረፍ ይልቅ የአገልግሎቱ ቀጥተኛ ተጠቃሚ በሆነው የኅብረተሰብ ክፍል ላይ ማሳረፍ፤
  - 2) የዕቃዎችና አገልግሎቶች አቅርቦት የገበያ መርህ ሥርዓት እንዲከተል በማድረግ የሀብት አጠቃቀም ብቃትን ማሳደግ።

- 2) Notwithstanding to the provision of sub article (1) of this Article, the conditions in which payment may be effected by check, letter of credit or in cash shall be prescribed by a directive to be issued by the Bureau;
- 3) Disbursement shall be effected in accordance with the financial limits to be established by the Bureau on the basis of cash requirement plans submitted by government offices.

**19. Safety of Money in the Custody of Cashiers**  
 The Bureau shall establish an insurance scheme that helps to recover the risk of loss of government money in the custody of cashiers for different reasons.

**Part Four  
Goods and Service Fees**

- 20. Principles**
- The government offices shall consider the following principles while establishing the extent of goods and service fees:
- 1) For the promotion of fairness to tax payers, shifting imposition of the cost of a particular activity from tax payers at large to the direct beneficiaries of such service;
  - 2) Promotion of the efficiency of resources utilization by introducing a market oriented principle to be followed by the supply of goods and services.

**21. Dhiyeessa Meeshaa fi Tajaajilaa Qorachuu**

Manneen hojii mootummaa Lab-sii ittiin hundeeffaman bu'uura gochuudhaan hojiiwwan raaw-watan keessa itti fayyadaamtoota irraa gatiin meeshaa fi tajaajilaa gaafachuuf haala itti danda'amu adda baasuuf sochiiwwan isaanii irratti qorannoo adeemsisuu qabu.

**22. Ulaagaalee Hanga Kaffaltii Meeshaa fi Tajaajilaa Murteessuu**

Manneen hojii mootummaa hanga kaffaltii meeshaa fi tajaajilaa yeroo murteessan dhimmoota armaan gadii tilmaama keessa galchuu qabu:

- 1) Baasiiwwan meeshaa fi tajaajilaa;
- 2) Gatiin meeshaa fi tajaajilaa dandeettii galii maddisiisuudhaaf qabu akkasumas, sochiiwwan gatiin itti kaffalamuu fi hojiiwwan mootummaa kan biroo irratti faayidaa argamsiisu;
- 3) Fayyadamtootni qulqullina meeshaa yookiin tajaajilaa fi gatii isaa irraa ka'uun kaffaluudhaaf fedhii fi humna qaban.
- 4) Itti fayyadamtootni qulqullinaa fi gatiin meeshaawwanii yookiin tajaajilootaa gaarii ta'uu isaa irratti ilaalcha qaban.

**23. Raggaasisuu**

- 1) Ittigaafatamtootni olaanoon manneen hojii mootummaa gatii haaraa akkasumas, kaffaltii duraa irratti jijjiirraa taasifamu ilaalchisee yaa-da murtee qaban karaa Birootiin Mana Maree Bulchiinsaatiif dhiyeessanii raggaasisuu qabu.

**21. የዕቃና የአገልግሎት አቅርቦትን ስለማጥናት**

የመንግስት መሥሪያ ቤቶች የተቋቋሙበትን አዋጅ መሠረት በማድረግ የሚያከናውኗቸው ተግባራት ውስጥ ከተጠቃሚዎች የእቃና የአገልግሎት ዋጋ ለመጠየቅ የሚቻልባቸውን ሁኔታዎች ለመለየት በእንቅስቃሴዎቻቸው ላይ ጥናት ማካሄድ አለባቸው።

**22. የዕቃና የአገልግሎት ክፍያዎችን መጠን የመወሰኛ መመዘኛዎች**

የመንግስት መሥሪያ ቤቶች የዕቃና የአገልግሎት ዋጋ መጠን በሚወስኑበት ጊዜ የሚከተሉትን ከግምት ውስጥ ማስገባት አለባቸው፡-

- 1) የዕቃና የአገልግሎት ወጪ፤
- 2) የእቃና የአገልግሎት ዋጋ ገቢ በማመንጨት ረገድ ያለውን አቅም እንዲሁም ዋጋ በሚከፈልበት እንቅስቃሴ እና በሌሎችም የመንግስት ተግባራት ላይ የሚኖረውን ውጤት፤
- 3) ተጠቃሚዎች ከዕቃው ወይም ከአገልግሎት ጥራት እና ከዋጋው አንጻር ለመክፈል ያላቸውን ፈቃደኝነት እና አቅም፤ እና
- 4) ተጠቃሚዎች የዕቃዎች እና የአገልግሎቶች ጥራት እና ዋጋ መልካም ስለመሆኑ ያላቸውን አስተያየት።

**23. ማስጸደቅ**

- 1) የመንግስት መሥሪያ ቤቶች የበላይ ኃላፊዎች አዳዲስ ዋጋን እንዲሁም በነጻ ክፍያዎች ላይ የሚደረግን ለውጥ በሚመለከት ያላቸውን የውሳኔ ሀሳብ በቢሮ በኩል ለክልሉ ምክር ቤት አቅርበው ማስፀደቅ ይኖርባቸዋል፤

**21. Studying Supply of Goods and Services**

The government offices shall conduct studies on their activities in order to identify as to how they can require the goods and service fees from the beneficiaries/clients in the activities they perform depending on their establishment laws.

**22. Criteria for Determining Extent of Goods and Services Fees**

In determining the extent of goods and service fees and charges, the government offices shall take in to account the following criteria:

- 1) The costs of materials and services;
- 2) The potential of the material and service fee to generate revenue and its positive ramification on the payable activities and on the other government activities;
- 3) The willingness and ability of users to pay based on the quality and value of the goods or services;
- 4) The apparent opinions of users regarding their satisfactions on the quality and value of the goods or services.

**23. Approval**

- 1) The higher heads of government offices shall submit their recommendation regarding the new variations on the fees and advance payment to the administrative council through the Bureau for approval

2) Keewwata kana keewwata xiqqaa 1 jalatti kan tumame jiraatus, manneen hojii mootummaa ha-waasaaf meeshaan dhiyeessaanii fi tajaajilli kennan idileedhaan kan raawwatu yoo ta'uu baate yookiin meeshaadhaa fi tajaajilaaf gatiin baaqqeedhan gaafatamuu qarshii 50.00 (shantama) kan hin caalle yoo ta'e hanga kalfaltii Biiroodhaan raggaasisuu ni danda'u.

**24. Beeksisuu**

Manneen hojii mootummaa tarreeffama gatii meeshaa fi tajaajila haaraa ragga'anii fi kan kanaan dura turan irratti fooyya'iinsa taasifam-anii fi guyyaa hojiirra oolan dabalee ummataaf beeksisuu qabu.

**25. Xiinxaluu**

Manneen hojii mootummaa hanga gatii meeshaa fi tajaajila kaffalamu gahaa ta'uu isaa qajeelfama Biiroon baasuun yeroo adda bahee murtaa'u keessatti gamaaggama taasisuu qabu.

**Kutaa Shan**

**Maallaqa Mootummaa Walitti Qabuu fi Galii Gochuu**

**26. Maallaqa Mootummaa Walitti Qabuu**

Tokkoon tokkoon ittigaaffatamaa olaanaa mana hojii mootummaa maallaqa mootummaa walitti qabuuf dirqamni seeran itti kenname maallaqa mootummaa walitti qabuuf sirni to'annoo keessaa guutuu fi gahumsa qabu jiraachuu isaa fi maallaqni mootummaa sirriitti walitti qabamuu isaa mirkaneessuu qaba.

**27. Maallaqa Mootummaa Fuudhuu**

1) Maallaqa maqaa mootummaa naannootiin walitti qabamu kamiifiyyuu nagaheen seera qabeessa ta'ee fi lakkoofsa walitti aanu qabu Biiroodhan yookiin qaama bu'uura bakka bu'iinsa kennameen qophaa'een kennamee ni danda'u.

2) በዚህ አንቀጽ ንኡስ አንቀጽ 1 ስር የተደነገገው ቢኖርም የመንግስት መሥሪያ ቤቶች ለህብረተሰቡ የሚያቀርቡት ዕቃና የሚሰጡት አገልግሎት በመደበኛነት የሚከናወን ካልሆነ ወይም ለዕቃው እና ለአገልግሎቱ የሚጠይቀው የተናጠል ዋጋ ከብር 50 (ሀምሳ) ብር የማይበልጥ ከሆነ የክፍያውን መጠን በቢ.ሮ ሊያስፀድቁ ይችላሉ።

**24. ስለማሳወቅ**

የመንግስት መሥሪያ ቤቶች አዳዲስ የፀደቁ የዕቃና የአገልግሎት ዋጋዎች እና በነባር ዋጋዎች ላይ የተደረጉና የፀደቁ ማሻሻያዎችን ዝርዝር ከሚጸኑበት ቀን ጭምር ለህብረተሰቡ ማሳወቅ አለባቸው።

**25. መመርመር**

በመንግስት መሥሪያ ቤቶች የሚከፈል የእቃና የአገልግሎት ዋጋ መጠን በቂ ስለመሆኑ ቢሮ በሚያወጣው መመሪያ ተለይቶ በሚወሰነው ጊዜ ውስጥ ግምገማ ማድረግ አለባቸው።

**ክፍል አምስት**

**የመንግስት ገንዘብ መሰብሰብና ገቢ ማድረግ**

**26. የመንግስት ገንዘብ መስበሰብ**

የመንግስት ገንዘብ ለመሰብሰብ በሕግ ግዴታ የተጣለበት የኢንግዲነሩ የመንግስት መሥሪያ ቤት የበላይ ኃላፊ ለመንግስት ገንዘብ አሰባሰብ ተግባር የተሟላና ብቃት ያለው የውስጥ ቁጥጥር ሥርዓት መኖሩን እና የመንግስት ገንዘብ በሚገባ መሰብሰቡን ማረጋገጥ አለበት።

**27. የመንግስት ገንዘብ ስለመቀበል**

1) በክልሉ መንግስት ስም ለሚሰበሰብ ማንኛውም ገንዘብ ሕጋዊና ተከታታይ ቁጥር ያለው ደረሰኝ በቢ.ሮው ወይም ውክልና በተሰጠው አካል ተዘጋጅቶ መሰጠት አለበት።

2) Notwithstanding to the provision of sub article 1 of this Article, if the materials supplied and services rendered by the government offices is not performed on regular basis or if the unit price required for the goods and services does not exceed 50 (fifty) birr, they may get the amount of payment approved by the Bureau.

**24. Notification**

The government offices shall notify to the public the list of all newly approved material and service fees and the modifications made on the pre-existing ones including their effective dates.

**25. Review**

Government offices shall conduct review of the adequacy of the material and service fees being paid within the period to be determined by the directive issued by the Bureau.

**Part Five  
Collection and Deposit of  
Public Money**

**26. Collection of Public Money**

Every higher head of the government office which is legally empowered to collect public money shall ensure that there is an adequate and effective internal control system for such collection activity and ensure that the public money is collected properly.

**27. Receipt of Public Money**

1) For any sum of money collected on behalf of the regional government a serially numbered official receipt to be provided by the Bureau or by the authorized body shall be issued;

- 2) Maallaqa callaadhaan, cheeki-idhaan yookiin dabarsa baankiitiin Biiroo irraa yookiin maallaqa mana hojii mootummaa kan biraa irraa dabarfame fudhatan kamiifiyyuu nagahee seeraa qabeessa kennuu qaba.
- 3) Keewwata kana keewwata xiqqaa 1 fi 2 jalatti kan tumame jiraatullee maallaqa mootummaa herrega baankiitti galii ta'eef nagaheen baankii gahaadha.

**28. Maallaqa Imaanaa**

- 1) Ajaja mana murtii yookiin mana hojii mootummaa dhimmi ilaalu irraa kennamuun, walii-galtee dhaabbata yookiin nama dhuunfaa waliin taasifamuun yookiin bu'uura wabiin raawwii bittaa gaafatamuun manneen hojii mootummaa maqaa dhaabbileetiin yookiin nama dhuunfaatiin maallaqa imaanaa yeroodhaaf of bira tursiisuu yookiin bulchuu ni danda'u.
- 2) Manneen hojii mootummaa maallaqa imaanaadhaan fuudhan maallaqa mootummaa irraa addaan baasuudhaan gita herrega addaatiin galmeessuu qabu.

**29. Maallaqa Cheekiidhaan Walitti Qabamu**

- 1) Cheekiin Baankii Itiyoophiyaa keessa jiruun ba'u, guyyaa fuuldura jirutti kan kaffalamu hanga hin taanee fi mana hojii mootummaa fudhatuuf akka kaffalamu kan ajajame hanga ta'etti, bu'uura qajeelfama Biiroon baasuutiin kaffaltiidhaaf fudhatama argachuu ni danda'a.
- 2) Cheekiin keewwata kana keewwata xiqqaa 1 jalatti ibsame maqaa mana hojii mootummaa kan ibsu "Fandii walitti kuufame keessatti galii gochuuf qofa" jechuudhaan itti fayyadamamaa kan daangeessu mallattoon itti taasifamuu qaba.

- 2) በጥሬ ገንዘብ፣ በቼክ ወይም በባንክ ዝውውር ከቢሮ ወይም ከሌላ የመንግስት መሥሪያ ቤት የተዘዋወረን ገንዘብ ለተቀበሉ ማንኛውም ሰው ሕጋዊ ደረሰኝ መስጠት አለበት፤
- 3) በዚህ አንቀጽ ንዑስ አንቀጽ 1 እና 2 የተደነገገው ቢኖርም በመንግስት ባንክ ሂሳብ ገቢ ለተደረገ ገንዘብ የባንክ ደረሰኝ በቂ ይሆናል።

**28. የአደራ ገንዘብ**

- 1) ከክፍር ቤት ወይም አግባብ ካለው የመንግስት መሥሪያ ቤት በሚሰጥ ትዕዛዝ፣ ክፍርጅቶች ወይም ግለሰቦች ጋር በሚያደርጉት ስምምነት ወይም ለግዥ አፈፃፀም በሚጠየቅ ዋስትና መሠረት የመንግስት መሥሪያ ቤቶች በክፍርጅቶች ወይም በግለሰቦች ስም የአደራ ወይም የመያዣ ገንዘብ በጊዜያዊነት ማቆየት ወይም ማስተዳደር ይችላሉ፤
- 2) የመንግስት መሥሪያ ቤቶች በአደራ ወይም በመያዣ የተቀበሉትን ገንዘብ ሂሳብ ከመንግስት ገንዘብ ለይተው በተለየ የሂሳብ መደብ መመዝገብ አለባቸው።

**29. በቼክ ስለሚሰጡ ገንዘብ**

- 1) በኢትዮጵያ ውስጥ ያለ ባንክ የሚያወጣው ቼክ ወደፊት ባለ ቀን የሚከፈል እስከሌላው እና ለተቀባዩ የመንግስት መሥሪያ ቤት እንዲከፈል የታዘዘ እስከሆነ ድረስ መስሪያ ቤቱ በሚያወጣ መመሪያ መሠረት ለክፍያ ተቀባይነት ሊኖረው ይችላል፤
- 2) በዚህ አንቀጽ ንዑስ አንቀጽ 1 ሥር የተገለጸው ቼክ የመንግስት መሥሪያ ቤቱን ስም የሚገልፅ "በተጠቃለለው ፈንድ ውስጥ ገቢ ለማድረግ ብቻ" በሚል ሀረግ አጠቃቀሙን የሚገድብ ምልክት ሊደረግበት ይገባል።

- 2) For any remittance received in cash transfers or in check or bank transfer from the Bureau or other government office, an official receipt shall be issued;
- 3) Notwithstanding to the provisions under sub-article 1 and 2 of this Article, it shall be sufficient to produce bank deposit slip in respect of money deposited in the bank accounts of the Government.

**28. Money Kept in Trust**

- 1) The government offices may receive and keep any sum of money on behalf of organizations or individuals for temporary custody in trust or as security in accordance with agreements they conclude with such organizations or individuals;
- 2) The government offices which receive money in trust shall keep such money by registering in a separate account code from the public money.

**29. Money Collection in Checks**

- 1) The check drawn on a bank within a bank in Ethiopia shall be accepted for payment subject to directives issued by the bureau provided they are not post-dated and are made payable to the public body to which they are tendered;
- 2) The check provided under sub article 1 of this article shall be endorsed restrictively as "For Deposit Only to the Consolidated Fund" and shall be signed to limit its utilization.

**30. Galii Qabeenya Mootummaa Irraa Argamu**

- 1) Galiin qabeenya mootummaa irraa manneen hojii mootummaatiin walitti qabamu kamiyyuu bu'uura qajeelfama Biiron baasuun ta'uu qaba.
- 2) Manni hojii mootummaa qabeenya mootummaa irraa galii argatutti akka fayyadamu yoo hayyamameef malee qabeenyaa mootummaa dabarsuun yookiin qabeenya mootummaa dhabamsiisuun galiin argamu kamiyyuu fandii walitti kuufame keessatti galii taasifamuu qaba.

**31. Maallaqa Mootummaa Galii Gochuu**

- 1) Walitti qabaan maallaqa yookiin bakka bu'ummaan maallaqa mootummaa kan walitti qabu namni kamiyyuu guyyaa guyyaadhaan yookiin hojimaata addaa qajeelfama Biiron baasuun hordofuun maallaqa walitti qabe baankiitti galii gochuu qaba.
- 2) Maallaqa galii ta'u hunda herrega baankii mana hojii mootummaa maallaqicha walitti qabee yookiin lakkoofsa herrega baankii mana kuusaa maallaqa mootummaa Biirichaatti galii gochuu qaba.
- 3) Mootummaa naannoof yookiin mana hojii mootummaa maallaqichi galii ta'uuf fandii walitti kuufame irraa akka kaffalamu kan hin ajajamne cheekiin, sanada haawaalaa fi sanada abdiitiin galii gochuu hin danda'u.

**32. Galmeessuu**

- 1) Akkaataa dambii kana keewwata 26 fi 27 tiin nagaheewwan galmeessuun kan raawwatamu qajeelfama Biiron baasuun ta'a.
- 2) Haala Labsii Bulchiinsa Faayinaansii Lak. 156/2002 keewwata 38 tiin ibsameen baasii deebi'u malee maallaqni mootummaa walitti qabame kamiyyuu galiitti galmeeffamuu qaba.

**30. ከመንግስት ንብረት የሚገኝ ገቢ**

- 1) ማንኛውም ከመንግስት ንብረት በመንግስት መሥሪያ ቤት የሚሰበሰብ ገቢ ቢሮ በሚያወጣው መመሪያ መሠረት መሆን አለበት፤
- 2) የመንግስት መሥሪያ ቤት ከመንግስት ንብረት በሚያገኘው ገቢ መጠቀም ካልተፈቀደለት በስተቀር በመንግስት ንብረት በማገልገል ወይም የመንግስትን ንብረት በማስወገድ የተገኘ ማንኛውም ገቢ በተጠቃላለው ፈንድ ውስጥ ገቢ መደረግ አለበት፡፡

**31. የመንግሥት ገንዘብ ገቢ ስለማድረግ**

- 1) ማንኛውም ከገንዘብ ሰብሳቢ ወይም በውክልና የመንግስት ገንዘብ የሚሰበሰብ ሰው በየቀኑ ወይም ቢሮው በሚያወጣው መመሪያ ልዩ አሰራር መሠረት የሰበሰበውን ገንዘብ ገቢ ማድረግ አለበት፤
- 2) ገቢ የሚደረግ ገንዘብ ሁሉ ገንዘቡን ለሰበሰበው የመንግስት መሥሪያ ቤት የባንክ ሂሳብ ወይም በቢሮው የመንግስት ገንዘብ ማከማቻ የባንክ ሂሳብ ውስጥ ገቢ ማድረግ አለበት፤
- 3) ለክልሉ መንግስት ወይም ገንዘቡ ገቢ ለሚደረግለት የመንግስት መሥሪያ ቤት የተጠቃላለ ፈንድ እንዲከፈል ያልታዘዘን በቼክ፣ በሀዋላ ሰነድ እና በተስፋ ሰነድ ገቢ ሊያደርግ አይችልም፡፡

**32. መመዘገብ**

- 1) በዚህ ደንብ አንቀጽ 26 እና 27 መሠረት የሚደረገው የደረሰኞች ምዝገባ የሚከናወነው ቢሮው በሚያወጣው መመሪያ መሠረት ይሆናል፤
- 2) በፋይናንስ አስተዳደር አዋጅ ቁጥር 156/2002 አንቀጽ 38 መሰረት ከተደነገገው የተመላሽ ወጪ በስተቀር ማንኛውም ተሰብሳቢ የመንግስት ገንዘብ በገቢነት መመዘገብ አለበት፡፡

**30. Income Collected from Public Property**

- 1) The government offices shall collect income from public property in accordance with the directive to be issued by the Bureau;
- 2) Unless a government office generating income from public property is authorized to use its income directly, any income derived by an office from the use or disposal of public property shall be deposited in to the consolidated fund.

**31. Depositing Public Money**

- 1) Any collector of money or who collects public money through representatives shall deposit it to the bank daily or in accordance with the special procedure that follow the directives to be issued by the Bureau;
- 2) The collector shall deposit all the money to be deposited in the bank account of the collector or in the bank account of the Bureau;
- 3) The check not made payable to the consolidated fund of the Regional Government or to the government office to which it is tendered, bills of exchange and promissory notes are not acceptable for deposit.

**32. Recording**

- 1) Recording of receipts in accordance with Article 26 and 27 of this regulation shall be performed in accordance with directives to be issued by the Bureau;
- 2) Any public money collected shall be recorded as revenue except for refunds of expenditure as provided under Article 38 of the finance administration proclamation No.156/2010.

**33. Qajeelfamoota**

Sirna maallaqni mootummaa itti walitti qabamuu fi galii itti ta'u irratti Biiron qajeelfama baasuu ni danda'a.

**Kutaa Jaha**

**Kaffaltiiwwan Dursaa**

**34. Hojjattoota Bittaaaf Kaffaltiiwwan Dursaan Kennaman**

- 1) Bittaa raawwachuun barbaachisaa ta'e yoo argamu hojjattoota mana hojii mootummaatiif kaffaltiin dursaa maallaqa calaadhaan kennamuu ni danda'a.
- 2) Kaffaltii dursaa keewwata kana keewwata xiqqaa 1 jalatti ibsame itti gaafatamaan olaanaa mana hojichaa yoo hayyame malee guyyaa kaffaltichi kenname irraa eegalee guyyaa hojii torba keesatti hojjataan of irraa buusuu qaba.
- 3) Ittigaafatamaan olaanaa mana hojii mootummaa yookiin hojjataan ittigaafatamtichi barreeffamaan bakka buuse hanga kaffaltii dursaa olaanaa ni murteessa.
- 4) Hanga kaffaltii dursaa olaanaa murteessuudhaaf haalawwan guutamuu qaban irratti qajeelfama Biiron baasuun kan murtaa'u ta'a.

**35. Kaffaltii Dursaa Durgoo Oolmaa fi Geejjibaaf Taasifamu**

- 1) Bara baajataa tokkoo keessa walitti aansuudhaan ji'oota sadii ol kaffaltii durgoo oolmaa raawwachuun hin danda'amu.
- 2) Keewwata kana keewwata xiqqaa 1 jalatti kan tumame jiraatuuyyuu ittigaafatamaa olaanaa mana hojii mootummaa irraa gaaffiin dhiyaate sababa gahaan deeggaramuu isaa Hoogganaan Biiroo yoo itti amane durgoon oolmaa ji'oota sadii olitti akka kaffalamu hayyamuu ni danda'a.

**33. መመሪያዎች**

የመንግስት ገንዘብ የሚሰበሰቡትን እና ገቢ የሚሆንበትን ሥርዓት አስመልክቶ ቢሮው መመሪያ ሊያወጣ ይችላል።

**ክፍል ስድስት**

**የቅድሚያ ክፍያዎች**

**34. ለግዢ ሠራተኞች ስለሚሰጡ የቅድሚያ ክፍያዎች**

- 1) ግዢ መፈፀም አስፈላጊ ሆኖ ሲገኝ ለመንግስት መሥሪያ ቤት ሠራተኞች የጥሬ ገንዘብ የቅድሚያ ክፍያ ሊደረግ ይችላል፤
- 2) ሠራተኛው በዚህ አንቀጽ ንዑስ አንቀጽ 1 ሥር የተገለጸውን የቅድሚያ ክፍያ የመስሪያ ቤቱ የበላይ ኃላፊ ካልፈቀደ በስተቀር ክፍያው በተሰጠው በሰባት የሥራ ቀናት ውስጥ ማወራረድ አለበት፤
- 3) የመንግስት መስሪያ ቤት የበላይ ኃላፊ ወይም ኃላፊው በጽሑፍ የወከለው ሠራተኛ የቅድሚያ ክፍያውን ክፍተኛ መጠን ይወስናል፤
- 4) የቅድሚያ ክፍያውን ክፍተኛ መጠን ለመወሰን መሟላት ያለባቸው ሁኔታዎች ቢሮው በሚያወጣው መመሪያ የሚወሰን ይሆናል።

**35. ለውሎ አበልና ለመጓጓዣ ስለሚደረግ የቅድሚያ ክፍያ**

- 1) በአንድ የበጀት ዓመት ውስጥ በተከታታይ ከሦስት ወር በላይ የውሎ አበል ክፍያ መፈፀም አይቻልም፤
- 2) በዚህ አንቀጽ ንዑስ አንቀጽ ስር የተደነገገው ቢሮም ከመንግስት መሥሪያ ቤት የበላይ ኃላፊ የቀረበው ጥያቄ በበቂ ምክንያት የተደገፈ ነው ብሎ ሲያምን የቢሮው ሐላፊ የውሎ አበል ከሦስት ወር በላይ እንዲከፈል ሊፈቅድ ይችላል፤

**33. Directives**

The Bureau may issue directive regarding the system of collection and deposit of public money.

**Part Six**

**Advances**

**34. Advances for Purchasers**

- 1) Where found necessary to make purchases, cash advances may be made to the workers of the government offices;
- 2) Advances provided under sub article 1 of this article shall be settled within seven working days after payment is received unless authorized by the head of the Bureau;
- 3) The maximum amount of such advances shall be determined by the head of the government office or by a person authorized in writing by the head of the same office;
- 4) The criteria to be fulfilled for determining the amount of such advances shall be determined by the directive to be issued by the Bureau.

**35. Advances of Per Diem and Travel Allowances**

- 1) No per diem shall be paid for more than 3 consecutive months within a fiscal year;
- 2) Notwithstanding to sub-article 1 of this article, the head of the bureau may authorize payment of per diem beyond the time limit stated where it is satisfied that the application for the extension of the time limit submitted by the head of the government office is justifiable;

3) Kaffaltiin dursaa durgoo oolmaa fi geejjibaa bu'uura qajeelfama Biiron baasuun ni raawwatama.

**36. Daangaa Kaffaltii Dursaa**  
Hojjataan mootummaa herrega kaffaltii dursaan kennameef hanga of irraa buusuutti kaffaltiin dursaa gosa kamiyyuu hin kennamuuf.

**37. Kaffaltiiwwan Dursaa Deebisiisuu**

- 1) Hojjataan mana hojii mootummaa kamiyyuu kaffaltii dursaa bu'uura dambii kanaatiin kennameef guutummaatti yookiin gartokkee osoo hin kaffaliin yookiin osoo of irraa hin buusiin yoo hafe, herregni kaffaltii dursaa hin kaffalamiin durgoo sooramaan alatti maallaqa mootummaan hojjataaf kaffalu kamiyyuu irraa hir'achuu yookiin bakka bu'uu ni danda'a.
- 2) Hojjataan mana hojii mootummaa kamiyyuu kaffaltii dursaa bu'uura dambii kanaatiin kennameef guutummaatti yookiin gartokkee osoo hin buusiin yookiin osoo hin deebisiin yoo du'e, durgoo sooramaa fi hojjataan yeroo du'u maallaqa maatii isaatiif kaffalamu irraa kan hafe mootummaan dhaaltota hojjatichaatiif kaffalu kamiyyuu irraa hir'achuu yookiin bakka bu'uu ni danda'a.
- 3) Manni hojii mootummaa kamiyyuu kaffaltii dursaa hin kaffalamiin irratti tarkaanfii barbaachisaa fudhachuudhaan dhuma ji'a ji'aan kaffaltii dursaa hin kaffalamiin hunda qulqulleessuu qaba.
- 4) Manni hojii mootummaa hojjataa kamiyyuu fedhii isaatiin hojii dhiise yookiin soorama bahe kaffaltii mindaa yeroo dhuma osoo hin kaffalamiin dura kaffaltiin dursaa fudhate deebi'uu isaa mirkaneessuu qaba.

3) የውሎ አበልና የመንግሥት አበል የቅድሚያ ክፍያ አፈፃፀም ቢርው በሚያወጣው መመሪያ መሠረት ይፈፀማል።

**36 የቅድሚያ ክፍያ ገደብ**  
የቅድሚያ ክፍያ የተሰጠው የመንግስት ሠራተኛ የሚፈለግበትን የቅድሚያ ክፍያ ሂሳብ እስካወራረደ ድረስ ምንም ዓይነት የቅድሚያ ክፍያ አይሰጠውም።

**37 የቅድሚያ ክፍያዎችን ስለማስመለስ**

- 1) የንኛውም መንግስት መሥሪያ ቤት ሠራተኛ በዚህ ደንብ መሠረት የተሰጠውን የቅድሚያ ክፍያ በሙሉ ወይም በከፊል ሳይከፍል ወይም ሳያወራርድ ቢቀር ያልተከፈለው የቅድሚያ ክፍያ ሂሳብ ቢቀር ያልተከፈለ የቅድሚያ ክፍያ ሂሳብ ከጡረታ አበል በስተቀር መንግስት ለሠራተኛው ከሚከፍለው ማንኛውም ገንዘብ ላይ ሊቀንስ ወይም ሊተካ ይችላል፤
- 2) ማንኛውም የመንግስት መሥሪያ ቤት ሠራተኛ በዚህ ደንብ መሠረት የተሰጠውን የቅድሚያ ክፍያ በሙሉ ወይም በከፊል ሳያወራርድ ወይም ሳይመልስ ከሞተ ያልተመለሰውን የቅድሚያ ክፍያ ሂሳብ ከጡረታ አበል እና በመንግስት ሠራተኞች አዋጅ በተደነገገው መሠረት የመንግስት ሰራተኛ በሚሞትበት ጊዜ ለቤተሰቡ ከሚከፈለው ገንዘብ በስተቀር መንግስት ለሠራተኛው ወራሾች ከሚከፍለው ማንኛውም ገንዘብ ላይ ሊቀንስ ወይም ሊተካ ይችላል፤
- 3) ማንኛውም የመንግስት መሥሪያ ቤት ባልተከፈሉ የቅድሚያ ክፍያዎች ላይ አስፈላጊውን እርምጃ በመውሰድ በእያንዳንዱ በየወሩ መጨረሻ ያልተከፈሉ የቅድሚያ ክፍያዎችን ሁሉ ማጣራት አለበት፤
- 4) የመንግስት መሥሪያ ቤት በራሱ ፍቃድ ሥራውን የሚለቅ ወይም ጡረታ የሚወጣ ማንኛውም ሰራተኛ የመጨረሻው ጊዜ የደመወዝ ክፍያ ከመክፈሉ በፊት የወሰደው የቅድሚያ ክፍያ መመለሱን ማረጋገጥ አለበት፤

3) Advances of per diem and travel allowances shall be made in accordance with the directive to be issued by the Bureau.

**36. Restriction on Advances**  
No advance of any kind shall be issued to a worker of government office unless he returned pre- advances.

**37. Recovery of Outstanding Advances**

- 1) Where any worker of a government office fails to repay an advance fully or in part made to him in accordance with this regulation, the unpaid amount of the advance may be recovered from any sum of money payable to him by the government except allowance pension;
- 2) Where the worker of government office under this regulation remains outstanding or unaccounted for at the time of his death, the outstanding amount shall be recovered or replaced from pension payment or any some of money payable by the government to the heirs of the worker;
- 3) Any government office shall take measure to clear overdue advance on all unpaid advances and review at the end of every six- month;
- 4) Any government office shall ensure that the worker who resign or retire has returned back the advance he has taken before he receives his last payment of salary;

- 5) Manni hojii mootummaa kamiyyuu barri baajataa dhume jii'a itti aanu tarreeffama ibsa kaffaltii dursaa hin kaffalamiinii ni qopheessa.
- 6) Tarreeffamnni keewwata kana keewwata xiqqaa 5 jalatti ibsame kaffaltiiwwan dursaa deebi'uu hin dandeenye addaan baasuudhaan sababa deebi'uu hin dandeenyee kan agarsiisu ibsa qabaachuun kan irra jiru yoo ta'u, barrii baajataa dhume jii'a lama keessatti garagalchi isaa Biroof ergamuu qaba.

**38. Galmeewwan**

Tokkoon tokkoon mana hojii mootummaa herrega kaffaltii dursaa ilaalchisee galmee herregaa qulqulluu fi guutuu ta'e qabaachuu qaba.

**39. Gabaasa Dhiyeessuu**

Manni hojii mootummaa kamiyyuu bu'uura qajeelfama Biirtoon baasuun dhuma tokkoo tokkoo bara baajata irratti gabaasa kaffaltii dursaa hin kaffalamiin kamiyyuu gabaasa herrega bara baajata xumuramee waliin dhiyeessuu qaba.

**Kutaa Torba**

**Herregawwan Walitti Qabaman, Dirqamawwanii fi Gaaffiiwwan Naaftaa Galme Irraa Haquu**

**40. Aangoo Galme Irraa Haquu**

- 1) Ittigaafatamaan olaanaa mana hojii mootummaa yookiin bakka bu'aan adeemsa hojii qaama dhimmi ilaalu qajeelfama irratti hunda'ee yaada dhiyaatu bu'uureeffachuun tokkoo tokkoo sanada herregaa qarshii 10,000.00 (kuma kudhan) hin caalle galmee irraa haquun aangoon kan kennameef yoo ta'u, haala kanaan galmee irraa herregni haqamu bara baajataa tokko keessatti qarshii 50,000.00 (kuma shantama) caaluu hin qabu.

- 5) ማንኛውም የመንግስት መሥሪያ ቤት የበጀት ዓመቱ አልቆ ቀጥሎ ባለው ወር የተሟላ ያልተከፈለ የቅድሚያ ክፍያ ዝርዝር መግለጫ ያዘጋጃል፤
- 6) በዚህ አንቀጽ ንዑስ አንቀጽ 5 ስር የተገለጸው ዝርዝር ሊመለሱ የማይችሉ ያልተከፈሉ የቅድሚያ ክፍያዎችን በመለየት ሊመለሱ ያልቻሉበት ምክንያት ከሚያሳይ መግለጫ ሊኖረው የሚገባ ሲሆን ቅጂው የበጀት ዓመቱ ባለቀ በሁለት ወራት ውስጥ ለቢሮው መላክ አለበት፡፡

**38 መዛግብት**

እያንዳንዱ የመንግስት መሥሪያ ቤት የቅድሚያ ክፍያ ሂሳቡን በሚመለከት ጥራት ያለውና የተሟላ የሂሳብ መዝገብ ሊኖረው ይገባል፡፡

**39. ሪፖርት ስለማቅረብ**

ማንኛውም የመንግስት መሥሪያ ቤት ቢሮው በሚያወጣው መመሪያ መሠረት በእያንዳንዱ የበጀት ዓመት መጨረሻ ላይ ያልተከፈሉ ማንኛውም የቅድሚያ ክፍያ ከተጠናቀቀው በጀት ዓመት ሪፖርት ጋር ማቅረብ አለበት፡፡

**ክፍል ሰባት**

**ተሰባሳቢ ሂሳቦችን፣ ግዴታዎችንና የይገባኛል ጥያቄዎችን ከመዝገብ ስለመሠረዝ**

**40. ከመዝገብ የመሠረዝ ሥልጣን**

- 1) የመንግስት መሥሪያ ቤት የበላይ ኃላፊ ወይም ተወካዩ ለጉዳዩ አግባብ ያለው የሥራ ሒደት መመሪያ ላይ በመመስረት የሚቀርበውን አስተያየት መሠረት በማድረግ ለእያንዳንዱ የሒሳብ ሰነድ ክብር አስር ሺህ የማይበልጥ ገዝብ ከመዝገብ የመሠረዝ ሥልጣን የተሰጠው ሲሆን በዚህ ሁኔታ ከመዝገብ የሚሠረዘው ሂሳብ በአንድ የበጀት ዓመት ውስጥ ክብር 50, 000 (ሀምሳ ሺህ) ብር ሊበልጥ አይችልም፤

- 5) Any government office shall prepare a list of all outstanding advances in the month following the end of each fiscal year;
- 6) The list provided under sub article 5 of this article shall contain all outstanding advances which are considered to be irrecoverable and supported by a reason for not recovered; and its copy shall be forwarded to the Bureau within two months of the end of each fiscal year.

**38. Books of Accounts**

Any government office shall maintain appropriate and complete books of accounts regarding advances

**39. Reporting**

Any government office shall report any outstanding advances at the end of each fiscal year together with the financial report for the just completed fiscal year in accordance with the directive to be issued by the Bureau.

**Part Seven**

**Write-offs of Receivables Obligations and Claims**

**40. Power to Write-Off From Records**

- 1) The higher head of a government office or representative of the concerned work process shall be empowered to write-off upon the recommendation the debt up to an amount of 10, 000 birr (ten thousand) for each financial document depending on the recommendation submitted as per the directive provided that the total amount to be written off in a fiscal year shall not exceed 50,000.00 birr (fifty thousand) birr;

- 2) Hoogganaan Biiroo, ittigaafatamaa olaanaa mana hojii mootummaa yookiin adeemsa hojii dhimmi ilaalu qajeelfama irratti hundaa'ee yaada dhiyeesu bu'uurreeffachuun tokkoo tokkoo sanada herrega qarshii 10,000.00 (kuma kudhan) ol hanga qarshii 100,000.00 (kuma dhibba tokko) hin caalle galmee irraa haquun aangoon kan kennameef yoo ta'u, haala kanaan bara baajata tokko keessa herregni galmee irraa haqamu qarshii 1,000,000.00 (miiliyoona tokko) caaluu hin qabu.
- 3) Tokkoon tokkoon sanada herreega akka haqamu yaadni itti dhiyaate maallaqni qabate qarshii 100,000.00 (kuma dhibba tokko) ol hanga qarshii 1,000,000.00 (miliyoona tokko) hin caalle ta'ee, aangoon galmee irraa haquu Pirezidaantii Mootummaa Naannoo Oromiyaatiif ta'a.
- 4) Gaaffiin dhimma keewwata kana keewwata xiqqaa 3 jalatti ibsame Pirezidaantii Mootummaa Naannichaatiif osoo hin dhiyaatiin dura murteen akka itti kennameef ittigaafatamaa olaanaa mana hojii mootummaa dhimmi ilaalu irraa ragaadhaan walqabatee Biiroodhaaf ni dhiyaata.
- 5) Biiroon yaadni murtii dhiyaate qajeelfama irratti hundaa'ee ta'uu isaa mirkaaneessuudhaan ragaalee murtii kennuudhaaf gargaaran waliin Waajjira Pirezidaantiif ni dhiyeessa.
- 6) Haala kanaan bara baajataa tokko keessa galmee irraa herregni haqamu qarshii 10,000,000.00 (miliyoona kudhan) caaluu hin qabu.

- 2) የቢሮው ሐላፊ ከመንግስት መሥሪያ ቤት የበላይ ኃላፊ ወይም አግባብ ካለው መስሪያ ቤት የሥራ ክፍል መመሪያ ላይ በመመስረት በሚቀርብለትን አስተያየት መሠረት በማድረግ ክብር 10,000 (አስር ሺህ) በላይ እስከ ብር አንድ መቶ ሺህ ገንዘብ የያዘውን ሰነድ እያንዳንዱን ሰነድ ከመዘገብ የመሰረዘ ሥልጣን የተሰጠው ሲሆን ፤ በዚህ ዓይነት ከመዘገብ የሚሰረዘው ሂሳብ በአንድ የበጀት አመት ውስጥ ክብር አንድ ሚሊዮን ሊበልጥ አይገባም፤
- 3) እያንዳንዱ እንዲሰረዘ አስተያየት የቀረበበት ሂሳብ የያዘው ገንዘብ ክብር 100,000.00 (አንድ መቶ ሺህ) በላይና ከአንድ ሚሊዮን ብር የማይበልጥ ሲሆን ከመዘገብ ላይ የመሰረዘ ሥልጣን የኦሮሚያ ክልላዊ መንግሥት ፕሬዝዳንት ይሆናል፤
- 4) በዚህ አንቀጽ ንዑስ አንቀጽ 3 ሥር የተገለጸው ጉዳይ ጥያቄ ለክልሉ መንግስት ፕሬዝዳንት ሳይቀርብ በፊት ጉዳዩ ከሚመለከተው የመንግስት መስሪያ ቤት የበላይ ሐላፊ ውሳኔ እንዲሰጠው በማስረጃ ተደግፎ ለቢሮው ይቀርባል፤
- 5) ቢሮው የቀረበው የውሳኔ ሐሳብ በመመሪያ ላይ ተመስርቶ መሆኑን በማረጋገጥ ውሳኔ ለመስጠት ከሚረዱ ማስረጃዎች ጋር ለፕሬዝዳንቱ ጽህፈት ቤት ያቀርባል፤
- 6) በዚህ ሁኔታ በአንድ የበጀት ዓመት ውስጥ ከመዘገብ የሚሰረዘው ሐሥብ ከ 10,000,000.00 (አስር ሚሊዮን) ብር መብለጥ የለበትም፤

- 2) Head of the Bureau or head of government office or concerned work process shall be empowered to write-off upon the recommendation the debt of an amount more than 10, 000 birr (ten thousand) for each financial document up to 100,000.00 birr (one hundred thousand birr) depending on the recommendation submitted as per the directive; provided that the total amount to be written off in one fiscal year shall not exceed 1000,000.00 birr (one million) birr;
- 3) Where the amount in each financial document in respect of which write off is recommended is more than 100,000.00 birr (one hundred thousand birr) up to 1,000,000.00 birr (one million birr), the power to write off from record shall be the president of Oromia regional state;
- 4) The question on the issues provided under sub-article 3 of this article be submitted to the Bureau being supported by the evidences from concerned head of the government office for decision before submitting to the president of the region;
- 5) The Bureau shall, by ascertaining that the decision recommendation is based on a directive, submit to the president office together with the evidences necessary to render the decision;
- 6) The total amount to be written off in one fiscal year under this condition shall not exceed 10,000,000.00 (ten million) birr;

7) Tokkoon tokkoon sanada herregaa akka galmee irraa haqamu yaadni dhiyaate qarshii 1,000,000.00 (miiliyoona tokko) ol kan qabate yoo ta'e, murtee Mana Maree Bulchiinsaatiin kan haqamu yoo ta'u, yaadni murtoo ragaalee barbaachisaa ta'an waliin ittigaafatamaa olaanaa mana hojii mootummaa dhimmi ilaaluu fi Biiroo irraa ni dhiyaata.

7) ከመዝገብ እንዲሰረዝ ሐሳብ የቀረበበት እያንዳንዱ የሐሳብ ሰነድ ከ 1000,000.00 (ከአንድ ሚሊዮን) ብር በላይ የያዘ ከሆነ በክልሉ አስተዳደር ምክር ቤት ውሳኔ የሚሰረዝ ሲሆን የውሳኔ ሐሳብ አስፈላጊ ከሆኑ ማስረጃዎች ጋር ጉዳዩ ከሚመለከተው የመንግስት መሥሪያ ቤት የበላይ ከቢሮው ይቀርባል።

**41. Idaa Hojjattootaa Haquu**

- 1) Mindaa hojjattootaaf hin mallee ol kan kaffalameef yoo ta'e yookiin sababa qacarriin walqabateen herregni walitti qabamaa kan barbaadamu kamiyyuu, dirqamni yookiin gaaffiin naaf ta'aa yookiin kan kana fakkaatu Hoogganaa Biirrootiin yoo ragga'e malee galmee irraa haqamuu hin danda'u.
- 2) Keewwata kana keewwata xiqqaa 1 jalatti kan ibsame yoo jiraateeyyuu hojiirraa kan geggeeffamaniif kaffaltiin isaaniif kaffalamuu qabu kamiyyuu erga kaffalameefii booda hojjattoota durii irraa idaa mootummaan barbaadamu herrega walitti qabama dirqama yookiin gaaffii naaf ta'aa kamiyyuu ilaalchisee qajeeltoowwan adeemsa herrega galmee irraa haquun kan raawwatu ta'a.

**41. የሰራተኞችን ዕዳ መሰረዝ**

- 1) የመንግስት ሠራተኞች ከተገቢው ደመወዝ በላይ ከተከፈለ ከሆነ ወይም ከቅጥር ጋር በተያያዘ የሚፈለገው ማንኛውም ተሰብሳቢ ሂሳብ ግዴታ ወይም የይገባኛል ጥያቄ ወይም የመሳሰሉት በቢሮ ሐላፊው ካልጸደቀ በስተቀር ከመዝገብ ሊሰረዝ አይችልም፤
- 2) በዚህ አንቀጽ በ30-ስ አንቀጽ 1 የተደነገገው ቢኖርም ከሥራ ለተሰናበቱት ሊከፈል የሚገባው ማንኛውም ክፍያ ከተፈፀመ በኋላ ከቀድሞ ሠራተኞች በመንግስት የሚፈለግ ዕዳ ተሰብሳቢ ሂሳብ ግዴታ ወይም ማንኛውም የይገባኛል ጥያቄ በሚመለከት ከመዝገብ የመሰረዝ አካሄድ መርህ መሰረት የሚፈጸም ይሆናል።

**42. Dirqama Gabaasa Gochuu**

- 1) Tokkoon tokkoon mana hojii mootummaa dhuma ji'aatti herregoota walitti qabamuu danda'an, dirqamaawwanii fi gaaffiiwwan naaf ta'aa ilaalchisee ibsa guutuu ta'e qopheessuu fi garagalcha isaa Biirroof erguu qabu.
- 2) Ibsi keewwata kana keewwata xiqqaa 1 jalatti kaa'ame herregoota walitti qabamaa galii ta'uu hin dandeenye, dirqamaawwanii fi gaaffiiwwan naaf ta'aa addaan baasee, sababa murtii kana irra gahuu dandeessise ibsa gabaabaa qabaachuu qaba.

**42. ሪፖርት የማድረግ ግዴታ**

- 1) እያንዳንዱ የመንግስት መሥሪያ ቤት በየወሩ መጨረሻ ላይ ተሰብሳቢ ሂሳቦችን፣ ግዴታዎችንና የይገባኛል ጥያቄዎችን በሚመለከት የተሟላ መግለጫ ማዘጋጀት እና የዚህ ግልባጭ ለቢሮው መላክ አለበት፤
- 2) በዚህ አንቀጽ ንዑስ አንቀጽ 1 ሥር የተደነገገው መግለጫ ገቢ ሊሆኑ የማይችሉትን ተሰብሳቢ ሂሳቦች፣ ግዴታዎች እና የይገባኛል ጥያቄዎች ለይቶ የሚያሳይና ከዚህ ውሳኔ ላይ ለመድረስ የተቻለበትን ምክንያት በሚዘረዝር አጭር መግለጫ ሊኖረው ይገባል፤

7) Where amount of money in each financial document in respect of which write off is recommended exceeds 1,000,000 birr (one million), it shall be written off by the decision of the Regional Administrative Council; the decision recommendation together with the necessary evidences or information shall be submitted from the higher heads of the concerned government office and the Bureau.

**41. Write-off Employment Debt**

- 1) No receivables, obligations or claims resulting from the over payment of salaries paid for the workers or due to the employment related allowances while any consolidate account is required or any part of them shall not be written off without prior approval of the head of the Bureau;
- 2) Notwithstanding to the provision of sub article 1 of this Article, the principle of write off shall apply to receivables, obligations or claims owing to the government by its former worker that are discovered after their employment has ceased and all benefits payable to them have been paid.

**42. Duty to Report**

- 1) At the end of each month, every government office shall prepare a complete analysis of all receivables, obligations and claims and forward a copy thereof to the Bureau;
- 2) The explanation provided under sub-article 1 of this article shall identify those receivables, obligations and claims which are considered to be uncollectible and shall be supported by the reason for this determination;

- 3) Qajeelfama Biiron bahu hordofuudhaan manneen hojii mootummaa dhuma ji'aatti herrega walitti qabamu galmee isaani irratti mul'atu, dirqamaa fi gaaffii naaf ta'aa Biiroof gabaasuu, akkasumas, dhuma waggaa waggaa galmee isaanii irratti kan mul'atu herrega walitti qabamu, dirqamaa fi gaaffii naaf ta'aa herrega mootummaa bara baajata xumurame keessatti gabaasuu qabu.
- 4) Keewwata kana keewwata xiqqaa 3 jalatti kan ibsame akkuma eegametti ta'ee, manni hojii mootummaa kamiyyuu galmee irraa kan haqame herrega walitti qabamu, dirqamaa fi gaaffii naaf ta'aa, Biiroof ji'a ji'aan gabaasuu fi bara baajata xumurameetti galmee irraa kan haqame herrega walitti qabamu, dirqama yookiin gaaffii naaf ta'aa baruma sanatti yookiin waggoota darbanitti kan raawwatame ta'uu isaa addaan baasuudhaan gabaasuu qaba.
- 5) Hojimaatni bu'uura herrega walitti qabamu, dirqamaa fi gaaffii naaf ta'aa yookiin raawwii galmee irra haquu qajeelfama Biiron baasuun kan murtaa'u ta'a.

**Kutaa Saddeet**

**Liqii fi Maallaqa Mootummaa Investi Gochuu**

**43. Tarsiimoo Bulchiinsa Liqii**

- 1) Biiron hanga maallaqa barbaachisuu yeroo barbaachisaa ta'etti kaayyoo waliigalaa liqeeffachuu bu'uura kan godhatee fi baasii hir'isuun, tasgabii baasii waliin raawwii walmadaaleen qajeelfamuun haala dhiibbaa idaa fi dandeetti kaffaltii bu'uura gochuun liqiin fudhachuun danda'amu tarsiimoon bulchiinsa liqii qophaa'uu qaba.

- 3) የመንግስት መሥሪያ ቤቶች በቢሮው የሚወጣውን መመሪያ በመከተል በየወሩ መጨረሻ በመዘገባቸው ላይ የሚታየውን ተሰብሳቢ ሂሳብ፣ ግዴታ እና የይገባኛል ጥያቄ ለቢሮ ሪፖርት የማድረግ እንዲሁም በየዓመቱ መጨረሻ በመዘገባቸው የሚታየውን ተሰብሳቢ ሂሳብ፣ ግዴታ እና የይገባኛል ጥያቄ በተጠናቀቀው የበጀት ዓመት የመንግስት ሂሳብ ውስጥ ሪፖርት ማድረግ አለባቸው፤
- 4) በዚህ አንቀጽ ንዑስ አንቀጽ 3 ሥር የተገለጸው እንደተጠበቀ ሆኖ ማንኛውም የመንግስት መሥሪያ ቤት ከመዘገብ የተሰረዘውን ተሰብሳቢ ሂሳብ፣ ግዴታ እና የይገባኛል ጥያቄ በየወሩ ለቢሮ ሪፖርት በማድረግ እና በተጠናቀቀው የበጀት ዓመት ከመዘገብ የተሰረዘውን ተሰብሳቢ ሂሳብ ግዴታ ወይም የይገባኛል ጥያቄ በዚያው ዓመት ወይም ባለፉት ዓመታት የተፈፀመ መሆኑን በመለየት ሪፖርት ማድረግ አለበት፤
- 5) የተሰብሳቢ ሂሳብ፣ ግዴታ እና የይገባኛል ጥያቄ ወይም ከመዘገብ የመሰረዘ አፈጻጸም አሰራር ቢሮው በሚያወጣው መመሪያ የሚወሰን ይሆናል፡፡

**ክፍል ስምንት**

**የመንግስት ብድር እና ገንዘብ ኢንቨስት ስለማድረግ**

**43. የብድር አስተዳደር ስትራቴጂ**

- 1) ቢሮው ተፈላጊውን የገንዘብ መጠን በተገቢው ጊዜ የመበደርን አጣቃላይ ዓላማ መሠረት ያደረገ እና ወጪን መቀነስን ከተረጋጋ ወጪ ጋር ባመዘነ አፈጻጸም ለመምራት እንዲሁም ብድር የዕዳ ጫና ሁኔታን እና የመክፈል አቅምን መሠረት በማድረግ ብድር መውሰድ የሚያስችል የብድር አስተዳደር ስትራቴጂ መዘገጃት አለበት፤

- 3) The government offices shall report all receivables, obligations and claims which are outstanding at the end of every month to the Bureau and shall report all receivables, obligations and claims which are outstanding at the end of every fiscal year in the public account for the fiscal year just ended in accordance with the directive to be issued by the Bureau;
- 4) Without prejudice to the provision of sub article 3 of this article, any government office shall report all receivables, obligations and claims written off each month to the Bureau and shall report all receivables, obligations and claims written off in the fiscal year just ended according to whether these write-offs pertained to receivables, obligations and claims of that year or of prior years;
- 5) The basic procedures for write-off of a receivable, obligation, claim or implementation of writes-off shall be determined by the directive to be issued by the Bureau.

**Part Eight**

**Investment of Public Debt and Money**

**43. Debt Management Strategy**

- 1) Debt management strategies shall be developed by the Bureau based on the overall objective of borrowing appropriate amounts at appropriate times and in a way that balance minimization of cost with cost stability and taking into consideration the level of debt and the ability to re-pay;

- 2) Liqii yeroo fudhatamu dhimmoota dhalaan ala ta’anii fi baasiwwan adda addaa liqiidhaan walqabatan tilmaama keessa galchuu qabu. Kunis, kaffalttii adda addaa kan akka komishinii, galmeessuu fi baasiwwan bulchiinsa bakka bu’oota faayinaansii ni dabalata.
- 3) Bulchiinsi liqii rakkoolee diinagdee waliigalaa irratti bu’aa hin barbaachifne hordofsiisan, imaammata maallaqaa irratti yookiin madaala kaffaltii irratti raafamni akka uumamu taasisanii fi kan kana fakkaatan haala ittisuu danda’uun ta’uu qaba.
- 4) Liqii yeroo gabaabaa sochii jijjiirraa gabaa keessatti madaala herregaa jiru akkasumas, tilmaama baajata galii fi baasii ilaalchisee odeeffannoo yeroo amansiisaa ta’e bu’uura gochuudhaan raawwatamuu qaba.

**44. Liqii Mootummaan Fudhatamu**

- 1) Hoogganaan Biirraa karoorra fiiskaala waggaa kan ragga’e bu’uura godhachuudhaan yaada murtee fedhii faayinaansii Mootummaa Naannichaa guutu ji’a jaha jahaan Mana Maree Bulchiinsaatiif dhiyeessee ni raggaasisa.
- 2) Yaadni murtee bifa keewwata kan keewwata xiqqaa 1 jalatti ibsameen dhiyaatu fedhii maallaqa kallattiin liqeeffachuu yookiin mala sanada wabii baasuu fi gurguruudhaan kan walitti qabamu ta’uusaa odeeffannoo ibsu qabaachuu qaba.

**45. Aangoo To’annoo Biirichaa**

Biirichi dhaabbiileen misoomaa fi faayinaansii mootummaa haala liqii itti fudhatanii fi raawwii liqichaa ni to’ata.

- 2) ብድር በሚወሰድበት ጊዜ ከወለድ ውጪ የሆኑ ጉዳዮችንና የተለያዩ ክፍያዎችን ከግምት ውስጥ ማስገባት አለበት፤ ይህም የተለያዩ ክፍያዎችን እንደ ኮሚሽኖች፣ ማዘገባ እና የፋይናንስ ወኪሎችን አስተዳደራዊ ወጪዎች ይጨምራል፤
- 3) የብድር አስተዳደር በአጠቃላይ ኢኮኖሚው ላይ የሚያስከትሉት አሉታዊ የሆኑ ውጤት በተለይም በገንዘብ ፖሊሲው ላይ ወይም በክፍያ ሚዛን ላይ መዋገር እንዲፈጠር የሚያደርጉና የመሳሰሉ ሁኔታዎችን መከላከል በሚያስችል መንገድ መሆን አለበት፤
- 4) የአጭር ጊዜ ብድር የገበያ ልውውጥ ውስጥ ያለውን የሂሳብ ሚዛን እንዲሁም የገቢ እና ወጪ በጀትን ግምትን በሚመለከት አስተማማኝ የሆኑ ወቅታዊ መረጃን መሠረት በማድረግ መፈፀም አለበት፡፡

**44. በመንግስት የሚወሰድ ብድር**

- 1) የቢሮ ሐላፊው የጸደቀውን ዓመታዊ የፈሰሰ ፅቅድ መሠረት በማድረግ የክልሉ መንግስትን የፋይናንስ ፍላጎት የሚያሟላ የውሳኔ ሃሳብ በየስድስት ወሩ ለክልሉ አስተዳደር ምክር ቤት አቅርቦ ያስፀድቃል፤
- 2) በዚህ አንቀጽ ንዑስ አንቀጽ 1 መሰረት የሚቀርበው የውሳኔ ሃሳብ በቀጥታ ገንዘብ የመበደር ወይም የዋስትና ሰነዶችን በማውጣት እና በመሸጥ ዘዴዎች የሚሰበሰብ መሆኑን የሚገልጽ መረጃዎች መያዝ አለበት፡፡

**45. የቢሮው የመቆጣጠር ሥልጣን**

ቢሮው የመንግስት የልማት ድርጅቶች እና የፋይናንስ ተቋማት ብድር የሚወስዱበትን ሁኔታ እና የብድርን አፈፃፀም ይቆጣጠራል፡፡

- 2) Borrowing shall take into account non-interest costs and different expenses related to borrowing. This includes the various payments like commissions, registration and other administrative costs of finance agents;
- 3) Borrowing shall be managed in such manner that prevents any negative impacts on the general economy such as creating instability in monetary policy or on balance of payments and the likes;
- 4) Short-term borrowing shall be performed based on reliable current information on the governments balance in the banking system, exchange market activity and budget estimates of fiscal inflows and outflows.

**44. Government Loans**

- 1) The head of the Bureau shall, in accordance with the approved fiscal plan, submit for approval to the Regional Administrative Council in in every six months proposals fulfil the government’s financial requirements;
- 2) The recommendation submitted as provided under sub article 1 of this article shall contain information describing as the money may be collected through acquiring directly in loan or by issuing guarantee or through sale of securities.

**45. Regulatory Power of the Bureau**

The Bureau shall have the power to regulate the manner in which public enterprises and financial agencies obtain foreign loans and the execution of such loans.

**46. Wabummaa**

- 1) Biirichi raawwannaa dirqamaatiif wabummaa kennuu ni danda'a. Wabummaa osoo hin kenniin dura haalawwan armaan gadii qulqulleessuu qaba:
  - (a) Sababa wabummaan barbaachisee fi bu'aa wabummaa irraa argamu,
  - (b) Bu'uura wabummaatiin haalli dirqama ittiin bahu kan uumamu ta'uu isaatii fi tilmaamuun bu'aa inni hordofsiisu.
- 2) Bu'uura keewwata kana keewwata 1 tiin Biirichi dirqama raawwachiisuuf wabummaa kennuu kan danda'u liqiin wabummaa itti gaafatame Manni Maree Bulchiinsaa karoora misoomaa raggaasisu keessatti piroojektii dursii kennameef raawwachuuf yoo ta'eedha.
- 3) Qaamni wabummaa Biiroon kennutti fayyaadamaa ta'e wabummaa kennuudhaaf Biirichi baasii baase kamiyyuu bakka buusuuf dirqama qaba.

**47. Investimentii**

Fandii walitti kuufame keessatti kan argamuu fi yeroo gabaabaa keessatti maallaqni kaffaltiida haaf hin barbaadamne sanada wabummaa irratti investitaasifamuu kan danda'u, maallaqicha kaffaltiida haaf kan hin barbaadamne maallaqa haftee ta'usaa fi bu'aa fooyya'aa kan argamsiisu hojii bulchiinsa idaa mootummaa kan biraatiif oolu kan hin danda'amne ta'usaa Biiroon yoo mirkaneesse qofa.

**48. Fandii Sinkingii**

- 1) Fandiin siinkingii liqii yeroo dheeraa kaffalamuuf fudhatame, qabeenya kaappitaalaa bakka buusuudhaaf yookiin dhimmoota biroo Manni Maree Bulchiinsaa murteessuuf irratti dhaabbachuu ni danda'a.

**46. ዋስትና**

- 1) ቢሮው ለግዴታዎች አፈፃፀም ዋስትና ሲሰጥ ይችላል፤ ዋስትናውን ከመስጠቱ በፊት የሚከተሉትን ሁኔታዎች ማጣራት አለበት፡
  - (ሀ) ዋስትናው ያስፈለገበትን ምክንያት እና ከዋስትናው የሚገኘውን ጥቅም፤
  - (ለ) በዋስትናው መሠረት ግዴታን የመወጣት ሁኔታ የሚፈጥር ስለመሆኑ የሚኖረውን እና የሚያስከትለውን ውጤት መገመት፡፡
- 2) በዚህ አንቀጽ ንዑስ አንቀጽ 1 መሠረት ቢሮው ለግዴታዎች አፈፃፀም ዋስትና ሊሰጥ የሚችለው፣ ዋስትና የተጠየቀበት ብድር የክልሉ አስተዳደር ምክር ቤት በሚያጸድቀው የልማት ዕቅድ ቅድሚያ ለተሰጣቸው ፕሮጀክቶች ማስፈጸሚያ ውል ሲሆን ነው፤
- 3) ቢሮ በሚሰጠው ዋስትና ተጠቃሚ የሆነ አካል ዋስትናውን ለመሰጠት ቢሮ ያወጣውን ማንኛውም ወጪ የመተካት ግዴታ አለበት፡፡

**47. ኢንቨስትመንት**

በተጠቃለለው ፈንድ ውስጥ የሚገኝ እና በአጭር ጊዜ ውስጥ ለክፍያ የማይፈለግ ገንዘብ በዋስትና ሰነዶች ላይ ኢንቨስት ሊያደረግ የሚችለው ገንዘብ በአርግጥ ለክፍያ የማይፈለግ ትርፍ ገንዘብ መሆኑን እና የተሻለ ጥቅም ለሚያስገኝ ለሌላ የመንግስት ዕዳን የማስተዳደር ተግባር እንዲውል ማድረግ የማይቻል መሆኑን ቢሮው ሲያረጋግጥ ብቻ ነው፡፡

**48 ሲንኪንግ ፈንድ**

- 1) የሲንኪንግ ፈንድ በረዥም ጊዜ እንዲከፈል የተወሰደን ብድር ለመክፈል፣ ለቋሚ (የካፒታል) ንብረቶች መተኪያ ወይም የክልል መስተዳድር ምክር ቤቱ ለሚወሰንጣቸው ሌሎች ጉዳዮች የሚውል የጥረት ፈንድ ሊቋቋም ይችላል፤

**46. Guarantee**

- 1) The Bureau may issue guarantee for the performance of obligations. Before issuance of guarantee, it shall check the following conditions:
  - (a) The reason for the importance of the guarantee and its benefits;
  - (b) The possibility to perform obligation and the consequences of such guarantee;
- 2) The Bureau may issue a guarantee for the performance of an obligation to repay pursuant to sub article 1 of this article provided that the proceeds of the loan in respect of which guarantee is sought are used to finance the implementation of projects to which priority is given in the development plan of the government approved by the Administrative Council;
- 3) The party benefiting from the guarantee given by the Bureau shall have the obligation to reimburse any expense incurred by the Bureau to satisfy the guarantee.

**47. Investment**

Money in the consolidated fund that is not immediately required for payments shall only be invested in securities when the Bureau is satisfied that it is genuinely surplus and cannot be required to put it to better use in some other area of public debt management.

**48. Sinking Fund**

- 1) Sinking funds may be established for re payment of long term loans, for replacement of fixed assets or for any other purpose that the administrative council may determine;

- 2) Fandiin Siinkingii dhaabba-chuu kan daanda'u Manni Maree Bulchiinsaa bu'aa dinagdummaa qabaachuu isaa yoo itti amane qofaadha.
- 3) Hojiin fandii sinkiingii dhaabuu yoo xiqqaate akka sochii daldalaatti bu'aa buusuu danda'uu isaa karooricha fiisikaalaa fi sagan-taa investmentii Mootummaa Naannichaa waliin walqabsii-suudhaan bu'aa fandichi argamsiisuun xiinxala mul'isuun deeg-garamuu qaba. Xiinxalli daldalaa kunis filannoowwan investim-entii turanii fi sababa filannoon fudhatama argate filannoow-wan biroo caaluu danda'ee kan mul'isu ta'uu qaba.
- 4) Bulchiinsi fandii sinkiingii sir-na herrega galmeessuu mataa isaa danda'ee fi gabaasa sochii fandichaa, gabaasa kanaan dura dhiyaateen booda jijjiirama taas-ifame akkasumas, gabaasa yeroo karoorfameef keessatti gatii ni qabaata jedhamee tilmaamamu kan mul'isu ta'uu qaba.
- 5) Fandiin Sinkiingii keewwata kana keewwata xiqqaa 4 jalatti ibsame yeroo murtaa'e keessatti Mana Maree Bulchiinsaatti dhi-yaatee deeggaramuu qaba.

**49. Idaa Dabarsuu**

- 1) Manni Maree Bulchiinsaa yoo mirkaneesse malee idaa liqii qaama sadaffaa kan biyya keessaa yookiin mirga idaa walitti qabuu qaama sadaffaa biyya keessaa mootummaa naannootti dabarsuun hin danda'amu.
- 2) Manni Maree Bulchiinsaa hojii idaa dabarsuu osoo hin raawwatiin dura sanadni seera qabeessi qaama dhimmi ilaaluun mirkanaa'ee isa gahuu qaba.

- 2) የሲንኪንግ ፈንድ ሊቋቋም የሚችለው የክልሉ አስተዳደር ምክር ቤት ኢኮኖሚያዊ ጠቀሜታ ያለው መሆኑን ሲያምንበት ብቻ ነው፤
- 3) የሲንኪንግ ፈንድ የማቋቋም ተግባር ቢያንስ እንደ ንግድ እንቅስቃሴ ሊያዋጣ መቻሉን ከፋይናንስ ዕቅድና ከክልሉ መንግስት የልማት እቅድ ጋር በማያያዝ የፈንዱ መቋቋም የሚያስገኘውን ጥቅም በሚያሳይ ትንታኔ መደገፍ አለበት፤ ይህ የንግድ ትንታኔም የነበሩትን የኢንቨስትመንት አማራጮች እና የተወሰደው አማራጭ ከሁሉም የተሻለ ሊሆን የቻለበትን ምክንያት የሚያሳይ መሆን አለበት፤
- 4) የሲንኪንግ ፈንድ አስተዳደር ራሱን በቻለ የሃሳብ አመዘጋገብ ሥርዓት እና የሲንኪንጅ ፈንዱን እንቅስቃሴ ከዚህ ቀደም ከቀረበው ሪፖርት በኋላ የተደረገውን ለውጥ እና በታቀደለት ጊዜ ውስጥ ይኖረዋል ተብሎ የሚገመተውን ዋጋ የሚያሳይ መሆን አለበት፤
- 5) በዚህ አንቀጽ ንዑስ አንቀጽ 4 ሥር የተገለጸው የሲንኪንጅ ፈንድ በተወሰነ ጊዜ ውስጥ ለአስተዳደር ምክር ቤት ቀርቦ ድጋፍ ማግኘት አለበት።

**49. ዕዳን ስለማስተላለፍ**

- 1) የመስተዳድር ምክር ቤት ካላጸደቀው በስተቀር የአገር ውስጥ የብድር ዕዳ ለሦስተኛ ወገን ማስተላለፍ አይችልም ወይም የአገር ውስጥ የሦስተኛ ወገን ዕዳ የመሰብሰብ መብት ለክልሉ መንግስት ማስተላለፍ አይቻልም፤
- 2) የመስተዳድር ምክር ቤት የዕዳ ማስተላለፉን ተግባር ከመፈጸሙ በፊት ጉዳዩ በሚመለከተው አካል የተረጋገጠ ሕጋዊ ሰነድ ሊደርሰው ይገባል።

- 2) Sinking fund shall only be established where its economic feasibility is considered by the administrative council;
- 3) The sinking fund establishment activity shall be supported by analysis indicating the profit that the fund results by connecting it with fiscal plan and investment program of the regional state ; such commercial analysis shall indicate the existing investment options and the reason for the better acceptability of such option than others;
- 4) Management of a sinking fund shall be supported by a system of records and periodic reports to the Regional Administrative Council on the progress of the sinking fund, any changes made since the previous report and projections of its expected value by its planned date of maturity;
- 5) The sinking fund provided under sub article 4 of this article shall be submitted and approved by the Administrative Council within limited period.

**49. Transfer of Debts**

- 1) No transfer of domestic debts of third party or the right to collect the domestic debt of third parties to the regional governments shall be possible without the approval of the Regional Administrative Council;
- 2) The Administrative Council shall receive authenticated legal documents from the concerned body before performing transfer of debts.

**50. Galmeewwanii fi Herregoota**

Hoogganaan Biiroo akkaataa Labsii Bulchiinsa Faayinaansii lak. 156/2002 keewwata 50 tiin bulchiinsa idaa Mootummaa Naannichaa ilaalchisee sirni qabiinsa herregaa fi galmee akka hundeeffamu ni taasisa. Sirni kunis dhimmoota armaan gaditti ibsaman ni dabalata:

- 1) Maallaqa liqiidhaan akka fudhatamu Mana Maree Bulchiinsaatiin hayyamame kamiyyuu;
- 2) Ibsa maallaqa liqiidhaan fudhatame kamiyyuu agarsiisu;
- 3) Maallaqa liqiidhaan fudhatame keessaa idaa ijoo kaffalame yookiin dhala yookiin kaffaltiiwan biro;
- 4) Ibsa maallaqa investmentiif oole kamiyyuu;
- 5) Galii investmentii kana irraa argame akkasumas, maallaqa investmentoota kana qabachuudhaaf, bulchuudhaaf, gadidhiisuudhaaf kaffalame;
- 6) Ibsa sanadota wabii hayyaman agarsiisu;
- 7) Fandii walitti kuufame irraa dirqama wabummaan galameef kaffaltii raawwatame, sababa kaffalticha raawwachuuf barbaachise dabalatee; fi
- 8) Ibsa dhaabbata misooma mootummaa fi liqeeffatoota biroo liqiin kennameef agarsiisuu.

**Kutaa Sagal**

**Walqunnamtiiwwan Faayinaansii Naannoo, Federaalaa, Aanaalee fi Magaalootaa**

51. Sirna Gabaasni Faayinaansii Itti Dhiyaatu
  - 1) Sirni dhiyeessa gabaasa faayinaansii Aanaalee fi Bulchiinsa Magaalotaa kan naannootiin kan walsimu ta'uu qaba.

**50. መዛግብት እና ሂሳቦች**

የቢሮ ሐሳብ በፋይናንስ አስተዳደር አዋጅ አንቀጽ 156/2002 አንቀጽ 50 መሠረት የመንግስት ዕዳ አስተዳደርን የሚመለከት የሂሳብ እና መዝገብ አያያዝ ሥርዓት እንዲመሰረት ያደርጋል። ይህም ሥርዓት የሚከተሉትን ጉዳዮች የሚጨምር ይሆናል፡

- 1) በብድር እንዲወሰድ በመስተዳድር ምክር ቤቱ የተፈቀደ ማንኛውም ገንዘብ፤
- 2) በብድር የተወሰደ ማንኛውም ገንዘብ የሚያሳይ መግለጫ፤
- 3) በብድር ከተወሰደ ገንዘብ ውስጥ የተከፈለው ዋና ዕዳ ወይም ወለድ ወይም ሌሎች ክፍያዎች፤
- 4) ለኢንቨስትመንት የዋለ ማንኛውም ገንዘብ መግለጫ፤
- 5) ከዚህ ኢንቨስትመንት የተገኘ ገቢ እንዲሁም እነዚህን ኢንቨስትመንቶች ለመያዝ፣ ለማስተዳደር እና ለማስለቀቅ የተከፈለ ገንዘብ፤
- 6) የተፈቀዱ የዋስትና ሰነዶችን የሚያሳይ መግለጫ፤
- 7) ከተጠቃለለው ፈንድ ለዋስትና ግዴታ ምዝገባ የተፈፀመ ክፍያ፣ ክፍያውን መፈጸም ያስፈለገበትን ምክንያት ጨምሮ፤
- 8) ለመንግስት ልማት ድርጅቶች እና ሌሎች ብድር የተሰጣቸው ተበዳሪዎችን የሚያሳይ መግለጫ።

**ክፍል ዘጠኝ**

**የክልል፣ የፌደራል፣ የወረዳዎች እና የከተሞች የፋይናንስ ግንኙነቶች**

**51. የፋይናንስ ሪፖርት አቀራረብ ሥርዓት**

- 1) የወረዳዎች እና የከተማ መስተዳድሮች የፋይናንስ ሪፖርት አቀራረብ ሥርዓት ከክልል ጋር የተጣጣመ መሆን አለበት።

**50. Books and Financial Accounts**

Head of the Bureau shall cause the financial accounts and books management system regarding the public debt management to be established in accordance with Article 50 of Financial Administration Proclamation No. 156/2010. This system shall include the following issues:

- 1) Any money authorized by the regional administrative council to be taken in loan;
- 2) Any description which shows the money taken in loan;
- 3) The principal debt paid or interest or other charge paid in respect of all the money received in loan;
- 4) Any description of money invested;
- 5) The income earned from such investment as well as money paid for the acquisition, administration and redemption of these investments
- 6) A description showing authorized guarantees;
- 7) All payment out of the consolidated fund against such guarantees including the reasons necessary for such payment;
- 8) A description indicating the public enterprises and other borrowers granted with loans.

**Part Nine**

**Financial Relations of the Regional, Federal, Districts and City Administrations**

**51. Financial Reporting Systems**

- 1) The financial reporting system of the districts and city administrations shall correspond with that of the regional state;

- 2) Gabaasni faayinaansii Biirooleen Naannoo, Aanaalee fi Bulchiinsa Magaalotaan Mana Maree Bulchiinsaa sadarkaa sadarkaan jiruuf dhiyaatu sirna dhiyeessa gabaasaa guutee dhiyaachuu qaba.
- 3) Walitti dhufeenya Aanaalee, Bulchiinsa Magaalotaa fi Naannoo cimsuuf sirna dhiyeessa gabaasaa qabaachuu akka danda'aniif Biirichi deeggarsa ni kenna.
- 4) Aanaalee fi Bulchiinsa Magaalotaa uulaagaalee fi unkaalee Biirichi baasu hordofuun gabaasa faayinaansii ji'aa, kurmaanaa, ji'a jahaa fi waggaa Biirichaaf ni dhiyeessu.
- 5) Gabaasni herrega mootummaa sochiiwwan faayinaansii mootummaa Naannoo, Aanaalee fi Bulchiinsa Magaalotaa galiwwanii fi baasiiwwan maddasaanii lakkoofsa herregaatiin adda baasuun maallaqa callaa qabuu fi hanga idaa hin kaffalamiin akka sumas, raawwii hojii kan argisiisu ta'uu qaba.
- 6) Hoogganaan Biiroo akkaataa keewwata kana keewwata xiqqaa 4 tti gabaasa Biirooleen Naannoo, Aanaalee fi Bulchiinsa Magaalotaa dhiyeessan irratti hundaa'uun gabaasa faayinaansii naannoo waliigalaa kurmaanaan, walakkaa waggaa fi kan waggaa qopheessuun Mana Maree Bulchiinsaaf dhiyeessuu qaba.
- 7) Biiroon Mootummaa Naannoo fi Federaalaa gidduutti sochiiwwan faayinaansii kan argisiisu galmee guutuu ni qabaata.

**52. Madda Faayinaansii Naannoo Liqii Aanaalee fi Bulchiinsa Magaalaaf Kennamu**

- 1) Maddi faayinaansii mootummaa naannoo deeggarsa mootummaa federalaalaa fi galii naannichaa irratti kan hundaa'u ta'a.

- 2) የክልል መስሪያ ቤቶች፣ ወረዳዎች እና የከተማ መስተዳድሮች በየደረጃው ላለው የመስተዳድር ምክር ቤት የሚቀርበው የፋይናንስ ሪፖርት የሪፖርት አቀራረብ ሥርዓትን አሟልቶ መቅረብ አለበት፤
- 3) የወረዳዎችን፣ የከተማ አስተዳደሮችንና የክልል የፋይናንስ ግንኙነቶችን ለማጠናከር የሚያስችል የፋይናንስ ሪፖርት አቀራረብ ስርዓት እንዲኖራቸው ቢሮው ተገቢውን ድጋፍ ይሰጣል፤
- 4) ወረዳዎችና የከተማ አስተዳደሮች ቢሮው የሚያወጣውን መስፈርቶችና ፎርምች በመከተል ወራዊ፣ የሩብ ዓመት፣ የግማሽ አመት እና አመታዊ የፋይናንስ ሪፖርት ለቢሮው ያቀርባሉ፤
- 5) የመንግስት የፋይናንስ ሪፖርት የክልሉን፣ የወረዳዎችና ከተማ አስተዳደሮች የፋይናንስ እንቅስቃሴዎች ገቢዎችና ወጪዎች ምንጫቸውን በሂሳብ መለያ ቁጥሮች በመለየት ያላቸውን ጥሬ ገንዘብ፣ ያልተከፈለ ዕዳ መጠንና የሥራ አፈፃፀማቸውን የሚያሳይ መሆን አለበት፤
- 6) የቢሮ ሐላፊው በዚህ አንቀጽ ንዑስ አንቀጽ 4 መሠረት የክልሉ ቢሮዎች፣ ወረዳዎችና የከተማ አስተዳደሮች ያቀረቡት ሪፖርት ላይ በመመስረት የክልሉን የተጠቃለለ የሩብ አመት፣ የግማሽ አመትና ዓመታዊ የፋይናንስ ሪፖርት በማዘጋጀት ለአስተዳደር ምክር ቤት ማቅረብ አለበት፤
- 7) ቢሮው በክልሉ መንግስትና በፌዴራል መካከል ያሉትን የፋይናንስ እንቅስቃሴዎች የሚያሳይ የተሟላ መዝገብ ይኖረዋል፡፡

**52. ለወረዳዎችና ለከተማ አስተዳደሮች የሚሰጥ ብድር የክልል የፋይናንስ ምንጭ**

- 1) የክልል መንግስት የፋይናንስ ምንጭ ከፌዴራል መንግስት በሚሰጥ ድጋፍ እና ከክልሉ በሚገኝ ገቢ ላይ የሚመሰረት ይሆናል፤

- 2) The financial reporting of the regional, District and city offices that submit to the Council at various level shall fulfill the requirements of the system of the reporting;
- 3) The Bureau shall provide the necessary support to strengthen financial relation of Region, district and cities to enable them have submission of reporting system;
- 4) The Districts and cities shall submit monthly, quarterly, six months and annual financial report to the Bureau in accordance with the criteria and formats developed by the Bureau;
- 5) The report of the public account of the financial transaction of the regional, district and city administrations revenues and expenditure shall identify and indicate their source with their account number, existing cash money, amount of unpaid debts as well as the work performance;
- 6) The head of the Bureau in accordance with sub article 4 of this article, shall prepare consolidated quarterly, semi-annual and annual financial reports of the government based on financial reports of regional Bureaus, districts and city administration and submit to the regional administrative council;
- 7) The Bureau shall maintain complete financial record on the financial transactions between the regional state and Federal Government.

**52. Regional Source of Finance and Loan to be Granted to District and City Administration**

- 1) The source of finance of the regional government shall be based on budgetary subsidy of the federal government and the region's own revenue.

2) Biiron Aanaalee fi Bulchiinsa Magaalotaa hanqinni maallaqaa yeroo muudatutti deeggarsa baajataa waggaa itti aanuu irraa kan hir'atu maallaqa liqeessuufii ni danda'a.

**53. Walta'iinsa Taaksii**

- 1) Sadarkaa mootummaa Fedaraalaa, Naannoo, Aanaalee fi Bulchiinsa Magaalotaatti taaksiiwwan haarofni yeroo buufaman yookiin taaksiiwwan kanaan dura turan yeroo jijjiiraman bu'uurri taaksii kan walfakkaatuu fi kan walsime ta'uu isaa mirkaneessuuf mootummaa Naannoo fi Federaalaa gidduutti mariin taasifamuu qaba.
- 2) Biiron bu'uurri taaksii Aanaalee fi Magaalotaa buusan bu'uura taaksii mootummaan naannoo buusu waliin kan walfakkatuu fi walsime akka ta'u qo'annoo gaggeessuudhaan deeggarsa bulchiinsaa ni kenna.

**54. Fedhii Sharafa Alaa fi Deeggarsa Baajataa**

- 1) Biiroolen Naannoo, Aanaalee fi Bulchiinsa Magaalotaa baajata isaanii yeroon qopheeffachuu akka danda'aniif Biiron baaxii baajataa deeggarsaan kennamuuf yeroodhaan ni beeksisa.
- 2) Manneen hojii Mootummaa Naannichaa, Aanaalee fi Bulchiinsa Magaalotaa fedhii sharafa alaa qaban Biirroof ni beeksisu.

**55. Orneelotaa fi Daangaa Yeroo**

Manneen hojii mootummaa Naannoo, Aanaalee fi Bulchiinsa Magaalootaa tilmaama galiwwan wani, unkaalee liqii fi fedhiwwan sharafa alaa ittiin dhiyaatu yeroo daangaa fi tarreeffama raawwii kan murteessu Biiron qajeelfama ni qopheessa.

2) ወረዳዎችና የከተማ አስተዳደሮች የገንዘብ እጥረት በሚያጋጥሟቸው ጊዜ ቢሮው ከሚቀጥለው ዓመት በጀት ድጋፍ ላይ ተቀናሽ የሚሆን ገንዘብ ሊያበድራቸው ይችላል።

**53. የታክስ መጣጣም**

- 1) በፌዴራል፣ በክልል መንግስት፣ በወረዳዎችና ከተማ መስተዳድሮች ደረጃ አዳዲስ ታክሶች በሚጣሉበት ወይም ነባር ታክሶች በሚለወጡበት ጊዜ የታክስ መሠረቱ ተመሳሳይ እና የተጣጣመ መሆኑን ለማረጋገጥ በፌዴራልና በክልል መንግስታት መካከል ምክክር መደረግ አለበት፤
- 2) ቢሮው ወረዳዎችና የከተማ መስተዳድሮች የሚጥሉት የታክስ መሠረት የክልሉ መንግስት ከሚጥለው ጋር ተመሳሳይ እና የተጣጣመ እንዲሆን ለማድረግ ጥናት በማካሄድ አስተዳደራዊ ድጋፍ ይሰጣል።

**54. የውጭ ምንዛሬ ፍላጎት እና የበጀት ድጋፍ**

- 1) የክልል ቢሮዎች፣ ወረዳዎች እና ከተማ አስተዳደር በጀታቸውን በጊዜ ለማዘጋጀት እንዲችሉ ቢሮው የሚሰጣቸውን የድጋፍ በጀት ጣሪያ በወቅቱ ያሳውቃል፤
- 2) የክልሉ መንግስት መሥሪያ ቤቶች፣ ወረዳዎች እና የከተማ አስተዳደሮች የወጪ ምንዛሬ ፍላጎታቸውን ለቢሮ ያሳውቃሉ።

**55. አርኬሎችና የጊዜ ገደብ**

የክልል መስሪያ ቤቶች፣ ወረዳዎች እና የከተማ መስተዳድሮች የገቢ ግምታቸውን ፣ የብድር እና የወጪ ምንዛሬ ፍላጎታቸውን የሚያቀርቡበት ቅጾች የጊዜ ገደብ እና ዝርዝር አፈፃፀማቸውን የሚወስን መመሪያ ቢሮ ያዘጋጃል።

2) Where district and city administration faced financial shortfall, the bureau may give them loan in the form of advance to be charged to their budgetary subsidy of the following year.

**53. Tax Harmonization**

- 1) Deliberation shall be made between the Regional and Federal governments while levying new taxes or changing the existing taxes at the federal, regional, district and city administration levels so as to ensure that the tax bases are uniform and harmonized;
- 2) The bureau shall provide, as required, the research and provide administrative support to districts and cities to facilitate the harmonization of their tax bases with those of the regional government.

**54. Subsidy and Foreign Currency**

- 1) The Bureau shall notify the budget subsidy ceilings in time to the regional Bureaus, districts and city administrations to enable them prepare their budget in time;
- 2) The regional government offices, districts and city administrations shall submit their foreign currency requirements to the Bureau.

**55. Formats and Deadlines**

The Bureau shall issue a directive which determines the deadlines and implementation procedures whereby the regional government offices, district and city administrations submit their list of revenue forecasts, loan formats and foreign currency requirements.

**56. Gabaasa Herrega Mootummaa**

- 1) Gabaasni herrega manneen hojii mootummaa Naannoo, Aanaalee fi Bulchiinsa Magaalootaa sochiiwwan faayinaansii fi haalawwan faayinaansii qaamoolee kana gidduutti argisiisu gabaasa bara baajata dhumaa bifa waliigalaa fi walmadaaleen kan qabate ta'uu qaba.
- 2) Biiron gabaasa herregaa sochiiwwan faayinaansii akka dhiyeessan kan taasisu waliigaltee raawwii Aanaalee fi Bulchiinsa Magaalotaa waliin ni mallatteessa.

**57. Qorannoo Herregaa**

Manni Hojii Odiitara Mummichaa Oromiyaa idileedhaan sochii faayinaansii manneen hojii mootummaa Naannoo, Aanaalee fi Bulchiinsa Magaalootaa ni qorata; odiitii ni taasisa.

**Kutaa Kudhan**

**Herrega Mootummaa**

**58. Dhiyeessii Herrega Mootummaa**

Bu'uura Labsii Bulchiinsa Faayinaansii Lak. 156/2002 keewwata 62 tiin kallattiidhaan Mana Maree Bulchiinsaatiif itti wamamoo kan hin taane manneen hojii mootummaa raawwii hojii fi qorannoo gabaasa herrega isaanii walitti qindeessuun Caffeedhaaf kan dhiyeessan karaa mana hojii mootummaa itti waamamaniin taa.

**59. Herrega Mootummaa Cufuu**

Manneen hojii mootummaa barri baajataa xumuramee ji'a sadii keessatti herrega isaanii cufanii Mana Hojii Odiitara Muummichaa Oromiyaatiin akka qoratu mu dhiyeessuu qabu.

**56. የመንግስት ሂሳብ ሪፖርት**

- 1) የመንግስት ሂሳብ ሪፖርት በክልል መስሪያ ቤቶች፣ ወረዳዎች እና ከተማ መስተዳድሮች መካከል የተደረጉትን የፋይናንስ እንቅስቃሴዎች እና የፋይናንስ ሁኔታዎች የሚያሳይ የበጀት ዓመቱን የመጨረሻ ሪፖርት በተጠቃለለና በተነፃፀረ መልኩ የሚይዝ መሆን አለበት፤
- 2) ቢሮው የወረዳ እና ከተማ መስተዳድሮች የፋይናንስ እንቅስቃሴዎች ሪፖርት እንዲያቀርቡ የሚያደርግ የአፈፃፀም ስምምነት ከወረዳና ከከተማ መስተዳድሮች ጋር ይፈራረማል።

**57. የሂሳብ ምርመራ**

የኦሮሚያ ዋና ኦዲተር መሥሪያ ቤት የክልል መስሪያ ቤቶችን፣ የወረዳና የከተማ መስተዳድሮች የፋይናንስ እንቅስቃሴ በመደበኛነት ይመረምራል፤ ኦዲት ያደርጋል።

**ክፍል አሥር**

**የመንግስት ሂሳብ**

**58. የመንግስት ሂሳብ አቀራረብ**

በፋይናንስ አስተዳደር አዋጅ 156/2002 አንቀጽ 62 መሠረት ለኦሮሚያ ምክር ቤት በቀጥታ ተጠሪ ያልሆኑ የመንግስት መሥሪያ ቤቶች የሥራ አፈፃፀምና የሂሳብ ምርመራ ሪፖርት በማቀናጀት ለጫፌ የሚያቀርቡት ተጠሪ በሆኑላቸው መስሪያ ቤቶች በኩል ይሆናል።

**59 የመንግስት ሂሳብ ስለመዘጋት**

የመንግስት መሥሪያ ቤቶች የበጀት አመቱ በተጠናቀቀ በሦስት ወር ውስጥ ሂሳባቸውን በመዘጋት በኦሮሚያ ዋና ኦዲተር መስሪያ ቤት እንዲመረመር ማቅረብ አለባቸው።

**56. Public Accounts**

- 1) The public accounts of regional government offices, districts and city administration shall contain details of the financial transactions among them and fiscal year report on consolidated and comparative basis;
- 2) Bureau shall enter in to a performance agreement with the districts and city administrations, requiring them to be submit their financial transaction of the account report.

**57. Financial Audit**

The Auditor General Office, as part of its regular audit program shall inspect the financial transactions of the regional, districts and city administration offices; Make audits.

**Part Ten**

**Public Accounts**

**58. Submission of Public Accounts**

Pursuant to Article 62 of the Financial Administration Proclamation No 156/2010, the government offices which are not directly accountable to the Administrative Council shall submit their work performance and their investigation by compiling with their financial report to the Caffee through the government office to which they are accountable.

**59. Closure of Public Accounts**

The government offices shall close and submit their account to be audited by Oromia Auditor General Office within three months from the end of the fiscal year.

**Kutaa Kudha Tokko**  
**Odiitii Keessaa**

**Itti Waamamaa fi Ittigaafatamummaa**  
**60. Itti Waamama**

- 1) Itti waamamni bulchiinsaa kutaa hojii odiitii keessaa manneen hojii mootummaa sadarkaa Naannoo fi tajaajila waliinii Godinaalee, Bulchiinsa Magaalotaa Muummee fi Olaanaa Biriichaafta'a.
- 2) Itti waamamni bulchiinsaa kutaa hojii odiitii keessa tajaajila waliinii Bulchiinsa Magaalaa Olaanaa gadi jiranii fi tajaajila waliinii Aanaa Waajjira Maallaqaa fi Walta'iinsa Diinagdee Godinaatiif ta'a.

**61. Itti gaafatamummaa Biiroo**

- 1) Manneen hojii mootummaa baajata ramadamu, hanga qabeenya bulchaniif fi bal'ina hojii raawwatan ilaalcha keessa galchuun, gurmaa'insaa fi ramaddii odiitii keessaa akka jiraatu ni taasisa; gitoota hojiitiif gahee hojii ni qopheessa;
- 2) Manneen hojii mootummaa keessatti ittigaafatamaa odiitii fi ogeeyyii odiitii keessaa ni ramada; ni gaggeessa;
- 3) Gandoota keessaatti odiitii haawaasaa ni gurmeessa; ni hordofa;
- 4) Ramaddiin ogeeyyii odiitii keessaa manneen hojii mootummaa osoo hin raawwatamiin dura ramadaman gahumsa ogummaa barbaachiisu qabaachuuu isaanii ni mirkaneessa;
- 5) Ogeeyyiin odiitii keessaa manneen hojii mootummaa keessaatti ramadamaanii jiran sadarkaa barumsaa, muuxannoo hojii kallattii fi hojicha ilaalchisee leenjiiwwan fudhatan gamaaggamuun, gahumsa ogummaa kan hin qabneef gahumsa akka qabaatan ni taasisa;

**ክፍል አሥራ አንድ**  
**የውስጥ ኦዲት**  
**ተጠሪነትና ሐላፊነት**

**60. ተጠሪነት**

- 1) በየክልል ደረጃ የመንግስት መስሪያ ቤቶችና የዞኖች፣ የዋና ከተሞችና የከፍተኛ ከተሞች የወል አገልግሎት የውስጥ ኦዲት የአስተዳደር ክፍል ተጠሪነት ለቢሮው ይሆናቸዋል፤
- 2) ከከፍተኛ ደረጃ በታች ያሉ የከተማ መስተዳድሮች እና የወረዳ የወል አገልግሎት ክፍል የውስጥ ኦዲት አስተዳደር ክፍል ተጠሪነት ለገንዘብና ኢኮኖሚ ትብብር ጽህፈት ቤት ይሆናል፡፡

**61. የቢሮው ኃላፊነት**

- 1) የመንግስት መሥሪያ ቤቶች የሚመደብላቸውን በጀት፣ የሚያስተዳድሩትን የንብረት መጠን እና የሚያከናውኑትን የሥራ ስፋት ከግምት ውስጥ በማስገባት የውስጥ ኦዲት አደረጃጀትና ምደባ እንድናራቸው ያደርጋል፤ ለየስራ መደቦችም የስራ ድርሻ ያዘጋጃል፤
- 2) በየመንግስት መሥሪያ ቤቶች ውስጥ የውስጥ ኦዲት ኃላፊና የኦዲት ባለሙያዎችን ይመድባል፤ ያሰናብታል፤
- 3) በቀበሌዎች ውስጥ የማህበረሰብ ኦዲት ያደራጃል፤ ይከታተላል፤
- 4) የመንግስት መሥሪያ ቤቶች ባለሙያዎች ከመመደባቸው በፊት የተመደቡት አስፈላጊው የሙያ ብቃት መኖራቸውን ያረጋግጣል፤
- 5) በየመንግስት መሥሪያ ቤቶች ውስጥ የተመደቡ የኦዲት ባለሙያዎች የትምህርት ደረጃ፣ አግባብ ያለው የስራ ልምድና ሥራውን አስመልክቶ የወሰዳቸው ሥልጠናዎች በመገምገም የሙያ ብቃት፤

**Part Eleven**  
**Internal Audit**

**Accountability and Responsibility**  
**60. Accountability**

- 1) The internal audit department administration of government offices of the regional level and the zonal general service provision departments, the capital and principal city administrations shall be accountable to the Bureau;
- 2) Internal audit department administration of common service under higher city administrations and the district common services shall be accountable to the Finance and Economic Cooperation offices of the zone.

**61. Responsibility of the Bureau**

- 1) Government offices shall ensure the existence of organization and assignment of internal audit; prepare work positions and job descriptions based on the budget to be allocated, amount of resource they govern and size of work they perform;
- 2) Assign; dismiss where necessary the head and professional staff of internal audits in the government offices;
- 3) Organize and follow up community audit in the kebeles;
- 4) Ensure that the professionals assignment performed before the assignment of professional staff of internal audits of government offices to have the necessary professional efficiency;
- 5) Evaluate the professional staff of internal audits assigned in government offices have the necessary competency based on their educational status, their direct work experience and the training they have attended in connection with such activity and based on the result of the evaluation, shall make get professional efficiency for those having such limitations;

- 6) Raawwii hojii ittigaafatamtoota odiitii keessaa manneen hojii mootummaa ni madaala;
- 7) Ogeeyyii odiitii keessaa ni qacara; sadarkaa guddinaa ni kenna; walumaagalatti qabeenya misooma nama hojjattoota odiitii keessaa ni bulcha;
- 8) Ogeeyyii odiitii keessaa mana hojii tokko irraa gara mana hojii birootti ni jijjiira;
- 9) Manneen hojii mootummaa fi kutaa hojii odiitii keessaa gidduutti walhabbiin hojii irratti yoo umaame itti dhiyeenyaan hordofuun furmaata akka argatu ni taasiisa;
- 10) Sirna hojimaataa, imaammataa fi sadarkaawwan odiitiin keessaa ittiin gaggeeffamu ni baasa; ni fooyyeessa; akkasuumas hojiirra oolmaa isaa ni hordofa;
- 11) Galmee fi ragaawwan adda addaa hojjattoota kutaa hojii odiitii keessaa haala barbaachisaa fi qulqullina qabuun teknoloojii ammayyaan ni qaba; yeroo yerootti sirna gurmaa'insa qabiinsa ragaa ammayyaa fi si'ataa ta'e hojiirra oolchuun tajaajila ragaa qabeenya misooma namaa ni kenna;
- 12) Fedhii humna nama kutaa hojii odiitii keessa bu'uureeffachuun akaakuu ogummaa fi baay'inaan addaan baasuun ragaawwan karoora humna namaa waayitawaa ta'uu isaa ni mirkaneessa;
- 13) Qorannoo fedhii leenjii hojjattoota kutaa hojii odiitii keessaa taasisuun, fedhii leenjii yeroo gabaabaa fi dheeraa addaan baasuun qindeessee ni qabata;
- 14) Baajata leenjii ni qabata; leenjiiin yeroo gabaabaa fi dheeraa akka kennamu gochuun dandeettii hojjattoota odiitii keessaa akka dabaluu ni taasisa;

- 6) የመንግስት መስሪያ ቤቶችን የውስጥ ኦዲት ሐላፊዎችን የሥራ አፈጻጸም ይገመግማል፤
- 7) የውስጥ ኦዲት ባለሙያዎችን ይቀጥራል፤ የደረጃ ዕድገት ይሰጣል፤ በአጠቃላይ የውስጥ ኦዲት ሠራተኞች ሀብት ልማት ያስተዳድራል፤
- 8) በውስጥ ኦዲት ባለሙያዎችን ከአንድ የመንግስት መስሪያ ቤት ወደ ሌላ መስሪያ ቤት ያዛውራል፤
- 9) በመንግስት መስሪያ ቤቶችና በኦዲት ስራ ክፍል መካከል የሥራ አሰማግባባት ከተፈጠረ በቅርቡ ክትትል በማድረግ መፍትሔ እንዲያገኝ ያደርጋል፤
- 10) የውስጥ ኦዲት የሚመራበትን አሰራር ሥርዓቶች፣ ፖሊሲና ደረጃዎችን ያወጣል፤ ያሻሽላል እንዲሁም ተግባራዊነቱን ይከታተላል፤
- 11) የውስጥ ኦዲት የሥራ ክፍል ሠራተኞችን ሪከርድና ልዩ ልዩ መረጃዎችን በተገቢው ሁኔታ፣ ጥራትና በዘመናዊ ቴክኖሎጂ ይይዛል፤ በየጊዜውም የተሻሻሉ ዘመናዊና ቀልጣፋ የመረጃ አያያዝና አደረጃጀት ሥርዓቶችን በመተግበር የፕሮሶኔል መረጃ አገልግሎት ይሰጣል፤
- 12) የውስጥ ኦዲት የሥራ ክፍል የሰው ሀይል ፍላጎትን መሠረት በማድረግ በሙያ ዓይነትና ብዛት በመለየት የሰው ኃይል ዕቅድ መረጃዎችን ወቅታዊነት ያረጋግጣል፤
- 13) የውስጥ ኦዲት የሥራ ክፍል ሠራተኞችን የሥልጠና ፍላጎት የዳሰሳ ጥናት በማድረግ የአጭርና የረጅም ጊዜ የስልጠና ፍላጎቶችን ለይቶና አደራጅቶ ይይዛል፤
- 14) የሥልጠና በጀት ይይዛል፤ የአጭርና የረጅም ጊዜ ሥልጠናዎች እንዲሰጡ በማድረግ የውስጥ ኦዲት ሠራተኞችን አቅም ይገነባል፤

- 6) Shall evaluate performance of the head of the internal audit in the government office;
- 7) Employ professional staff of internal audits; grant promotion; in general manage the workers of the human resource of the internal audits;
- 8) The Bureau shall transfer professional staff of internal audits from one government offices to another.
- 9) If dispute occurred on the work between public bodies and internal audit department the bureau shall follow up at the nearest and causes to be settled;
- 10) The bureau shall be issues the procedural, policy and the internal audit engagement system; amend and follow up its implementation as well;
- 11) Handle the files various evidences of professional staff of internal audit department in modern technology and properly; Frequently implement modern and efficient data handling system and provide human resource development data handling service;
- 12) The Bureau shall ensure the effectiveness of Human Resource plan by including human resource demand in the auditing process and by identifying the number and type of the demanded human resource;
- 13) The Bureau shall register and hold the demand of short and long term training by assessing the demand of employees in the internal audit department.
- 14) Facilitate budget for training, ensure the provision of short term and long term training to build the capacity of professional staff of internal audits;

- 15) Manneen hojii mootummaa keessatti leenjiiwwan yeroo adda addaatti kennaman jijjiirama isaan fidan ni gamaaggama; ciminaa fi hanqina adda baasuun tarkaanfii jajjabeessaa ni fudhata;
- 16) Dhimmootni wabii hawaasummaa hojjattoota kutaa hojii odiitii keessaa manneen hojii mootummaa bu'uura seeraatiin ni raawwata;
- 17) Komiiwwan naamusaa hojjattoota kutaa hojii odiitii keessaa qoraachuun bu'uura dambii naamusaa fi komii hojjattoota bulchiinsa mootummaa naannoo oromiyaatiin murtiin ni kennama;
- 18) Bulchiinsa hojjattota hojii odiitii keessaa ilaalchisee barbaachisa ta'e yoo argame Biirichi qaama dhimmi ilaaluuf bakka bu'ummaa kennu ni danda'a. Haalli raawwii isaa qajeelfama bahuun kan murta'u ta'a.
- 19) Keewwata kana keewwaata xiqqaa 1 – 8 jalattii kan jiran haala raawwii waliigala bulchiinsa hojjattota kutaa hojii odiitii keessaa ilaalchisee, Labsii, Dambii fi Qajeelfama Biiroo Pabiliiki Sarviisii fi Qabeenya Misooma Namaa Oromiyaatiin kan raawwatu ta'a.

**62. Gahee fi Gaafatamummaa Manneen Hojii Mootummaa**

Manneen hojii mootummaa:

- 1) Kutaa hojii odiitii keessaaf mijataa ta'ee fi qindoominni hojii gaarii akka uumamu ni taasisu; kutaalee hojiif mijataa ta'e ni qopheessu;
- 2) Faayidaa adda addaa hojjattootni mana hojichaa biroo argatan hojjattoota kutaa hojii odiitii keessaafis akka guutamuu ni taasisu;

- 15) በተለያዩ ጊዜያት ለመንግስት መሥሪያ ቤቶች የተሰጡ ሥልጣናዎች ያመጡትን ለውጦች ይገመግማል፤ ጥንካሬና ድክመታቸውን ለይቶ የማበረታቻ እርምጃዎች ይወስዳል፤
- 16) የመንግስት መሥሪያ ቤቶች የውስጥ ኦዲት ሠራተኞች የማህበራዊ ዋስትና ጉዳዮች አግባብ ባለው ሕግ መሠረት ይፈጽማል፤
- 17) የውስጥ ኦዲት የሥራ ክፍል ሰራተኞች የስነ-ምግባር ወይም የዲስፕሊን ቅሬታዎችን በመመርመር በኦሮሚያ ክልላዊ መንግስት የሠራተኞች ሥነ-ምግባርና ቅሬታ አቀራረብ ደንብ መሰረት ውሳኔ ይሰጣል፤
- 18) የውስጥ ኦዲት ክፍል ሠራተኞች አስተዳደርን በተመለከተ አሰራላጊ ሆኖ ከተገኘ ቢሮው ለሚመለከተው ሌላ አካል በውክልና ሊሰጥ ይችላል፤ የአፈጻጸሙ ሁኔታ በሚወጣው መመሪያ የሚወሰን ይሆናል፤
- 19) በዚህ አንቀጽ ንዑስ አንቀጽ 1-8 ስር ያሉትን የውስጥ ኦዲት ሠራተኞች አጠቃላይ አስተዳደራዊ ሁኔታ አፈጻጸምን በተመለከተ በኦሮሚያ ፕብሊክ ሰርቪስና የሰው ሐብት ልማት ቢሮ አዋጅ፣ ደንብና መመሪያ መሰረት የሚፈጸም ይሆናል፡፡

**62. የመንግሥት መሥሪያ ቤቶች ተግባርና ኃላፊነት**

የመንግሥት መሥሪያ ቤቶች፡-

- 1) ለውስጥ ኦዲት የስራ ክፍል ምቹ የሆነ የሥራ አካባቢ እና ጤናማ የሥራ ግንኙነት ይፈጥራሉ፤ ለሥራ አመቺ ክፍሎችንም ያዘጋጃሉ፤
- 2) የውስጥ ኦዲት ሰራተኞች ሌሎች የመሥሪያ ቤቱ ሠራተኞች የሚያገኙትን ጥቅማ ጥቅሞች እንዲሟሉላቸው ያደርጋሉ፤

- 15) The Bureau shall evaluate the result of trainings given in public bodies; identify the strength and limitation of the training to take the supportive measure.
- 16) The bureau shall execute social security issues of the professional staff of internal audits of the public bodies as per the law;
- 17) Examine the disciplinary complaints of professional staff of internal audits and decide in accordance with Oromia Civil Servants' Law;
- 18) Regarding administration of the professional staff of internal audits, bureau may give delegation to the concerned body, if necessary; Its implementation particulars shall be determined by the directive to be issued;
- 19) The general performance of professional staff of internal audit administration under sub-article 1-18 of this article shall be implemented by the proclamation, regulation and directive of Oromia Public Service and Human Resources Bureau.

**62. Duties and Responsibilities of Government Offices**

Government offices shall:

- 1) Cause the creation of conducive working environment and better work cooperation for the internal audit department; facilitate favorable work rooms;
- 2) Make the internal audit workers get the various benefits that other workers of the same office have obtained;

- 3) Mindaa hojjattoota kutaa hojii odiitii keessaaf ni kaffaalu; baajatni hojii adeemsiistuu hojichaaf barbaachisu akka ramadamu ni taasisu, akkasumas, hojiichaaf meeshaalee barbaachisu haala gahaa ta'een akka guutamu ni taasisu;
- 4) Raawwii waliigalaa kutaa hojii odiitii keessaa ni hordoofu; sa'aatti hojii kabajanii galuu fi bahuu isaanii ni to'aatu; kurmaana kurmaanaan Biiroof gabaasa ni dhiyeessu;
- 5) Bu'aa qabeessummaa hojiiwwaan odiitiif deeggarsa barbaachisu ni taasisu;
- 6) Hanqina naamusa hojjattoota kutaa hojii odiitii keessaa ilaalchisee Biiroof ni gabaasu.

**63. Aangoo Odiitii Keessaa**

Odiitaroonni keessaa sochiiwwaan hojii maallaqaa fi qabeenyaa mana hojii isaanii kamiyyuu odiitii gochuudhaaf aangoo hin daangeffamne qabu.

**64. Itti Gaafatamummaa fi Hojii Odiitii Keessaa**

- 1) Odiitarootni keessaa sochiiwwan faayinaansii gargaarsa, liqii fi galiwwan keessaa manneen hojii faayinaansii fi raawwii isaanii odiitii ni taasisu.
- 2) Karoora hojii odiitii bara baajataa itti aanuu ittigaafatamaa ol'aanaa mana hojichaatiif dhiyeessuun ni mirkaneessisa, karoora mirkanaa'e Biiroodhaaf ni dhiyeessa.
- 3) Bu'uura gaabasa odiitii dhiyaateen murteen hoogganaa ol'aanaa mana hojichaatiin kenname hojii irra oolmaa isaa ni hordofa, bu'aa hordooffii gabaasaa itti gaafatamaa ol'aanaa fi Biiroodhaaf ni dhiyeessa.
- 4) Fedhii yookiin karoora baajata kutaa hojii odiitii keessaaf qopheessuun mana hojiichaaf ni dhiyeessa.

- 3) ለውስጥ ኦዲት ሥራ ክፍል ሠራተኞች ደመወዝ ይከፍላል፤ ለሥራው የሚያስፈልገው የስራ ማስኬጃ በጀት እንዲመደብ ያደርጋል፤ እንዲሁም ለሥራው የሚያስፈልጉ መሣሪያዎችንም በበቂ ሁኔታ እንዲሟላ ያደርጋል፤
- 4) የውስጥ ኦዲት የስራ ክፍል አጠቃላይ የስራ አፈጻጸም ይከታተላል፤ የውስጥ ኦዲት ሰራተኞች የስራ መግቢያና መውጫ ሰዓት ማክበራቸውን ይቆጣጠራል፤ በየሩብ ዓመቱ ለቢሮው ሪፖርት ያቀርባል፤
- 5) ለኦዲት ተግባራት ውጤታማነት ተገቢውን ድጋፍ ያደርጋል፤
- 6) የውስጥ ኦዲት የሥራ ክፍል ሠራተኞች የሥነ-ምግባር ጉድለትን አስመልክቶ ለቢሮው ሪፖርት ያቀርባል።

**63. የውስጥ ኦዲት ሥልጣን**

የውስጥ ኦዲተሮች የመስሪያ ቤታቸውን ማንኛውንም የገንዘብና የንብረት የሥራ እንቅስቃሴ ኦዲት የማድረግ ያልተገደበ ስልጣን አላቸው።

**64. የውስጥ ኦዲት ተግባርና ኃላፊነት**

- 1) የውስጥ ኦዲተሮች የፋይናንስ መስሪያ ቤቶችን የዕርዳታ፣ ብድር እና የውስጥ ገቢዎች የፋይናንስ እንቅስቃሴ እና አፈጻጸማቸውን ኦዲት ያደርጋል፤
- 2) የሚቀጥለው በጀት ዓመት የኦዲት ሥራ ዕቅድ ለመስሪያ ቤቱ የበላይ ሐላፊ በማቅረብ ያስጸድቃል፤ የጸደቀውን ዕቅድ ለቢሮው ያቀርባል፤
- 3) በቀረበው የኦዲት ሪፖርት መሰረት በመስሪያ ቤቱ የበላይ ሐላፊ የተሰጠው ውሳኔ ሥራ ላይ መዋሉን ይከታተላል፤ የክትትሉን ውጤት ለበላይ ሐላፊውና ለቢሮው ሪፖርት ያቀርባል፤
- 4) ለውስጥ ኦዲት ክፍል የበጀት ፍላጎት ወይም ዕቅድ በማዘጋጀት ለመስሪያ ቤቱ ያቀርባል፤

- 3) Pay salary for the internal audit department workers; causes the budget necessary to run the activity to be allocated and make the materials necessary for the activity to be fulfilled sufficiently;
- 4) Follow up the general performance of internal audit department; monitor punctuality of the workers of the department and submit report to the Bureau on quarterly basis;
- 5) Provide necessary support to ensure the effectiveness of the audit activities;
- 6) Report the disciplinary problems of internal audit department workers to the Bureau;

**63. Power of Internal Audits**

Internal auditors shall have unlimited power to audit any activity related to the finance and properties of their government office.

**64. Responsibilities and Duties of the Internal Audit**

- 1) Internal auditors shall carry out financial auditing of accounts of grants, loans and internal revenue of office's finance and their performances;
- 2) Internal Audit department shall submit work plan of audit of following year to the head of the government office and causes to be approved; and submit approved plan to the Bureaus;
- 3) Follow up whether the decision given the head of public body implemented as per to the submitted reporting; submit the result of the reporting to the head and Bureau;
- 4) Prepare demand or budget plan for the internal audit department and submit to the Bureau;

- 5) Ragaalee hojjattoota kutaa hojii odiitii keessaa guutuu qindeesse ni qabata.
- 6) Itti gaafatamaan kutaa hojii odiitii keessaa walakkaa waggaatti raawwii ogeeyyii odiitii keessaa ni madaala, bu'aa isaas Biiroof ni erga.
- 7) Itti gaafatamaan kutaa hojii odiitii keessaa gita hojii banaa odiitii keessaa addaa baasuun gitichi qacarriin yookiin guddinaan yookiin jijji-irraadhaan akka guutamuuf Biir-ichaa ni beeksiisa.
- 8) Itti gaafatamaan kutaa hojii odiitii keessaa hojjattootni sa'attii hojii mootummaa kabajani hojiirratti argamuu isaanii ni to'ata.
- 9) Itti gaafatamaan kutaa hojii odiitii keessaa dhuma ji'aa irratti hojjattoota hojii irra jiraanii fi hayyamaa malee yoo hojii irraa hafan ibsuun kutaa mindaa kaffaluuf barreeffaman ni beeksisa.
- 10) Haala dhiyeessa karoora, gabaasa odiitii fi kenniinsa duubdeebii kuta hojii odiitii manneen hojii mootummaa ilaalchisee qajeelfama Biiroon baasuun kan raawwatamu ta'a.

- 5) የውስጥ ኦዲት ክፍል ሰራተኞች መረጃዎችን በማቀናጀት ይይዛል፤
- 6) የውስጥ ኦዲት የሥራ ክፍል ሐላፊ በዓመቱ አጋማሽ የውስጥ ኦዲት ባለሙያዎችን የስራ አፈጻጸም ይገመግማል፤ ውጤቱንም ለቢሮው ያቀርባል፤
- 7) የውስጥ ኦዲት የሥራ ክፍል ሐላፊ በውስጥ ኦዲት የሥራ ክፍል ክፍት የሥራ መደብ በመለየት የስራ መደቡ በቅጥር ወይም በዕድገት ወይም በዝውውር እንዲሟላ ለቢሮው ያሳውቃል፤
- 8) የውስጥ ኦዲት የሥራ ክፍል ሐላፊ ሠራተኞቹ የመንግስት የስራ ሰዓት አክብረው በስራ ላይ መገኘታቸውን ይቆጣጠራል፤
- 9) የውስጥ ኦዲት የሥራ ክፍል ሐላፊ በወሩ መጨረሻ በሥራ ላይ ያሉ ሠራተኞችና ያለፍቃድ ከስራ ከቀሩ ይህንኑ በመግለጽ ለደሞዝ ክፍያ ክፍል በጽሁፍ ያሳውቃል፤
- 10) የመንግስት መስሪያ ቤቶች የኦዲት ክፍል የዕቅድ፣ ኦዲት ሪፖርትና ግብረ መልስ አቀራረብ ሁኔታ በተመለከተ ቢሮው በሚያወጣው መመሪያ መሰረት የሚፈጸም ይሆናል

- 5) Compile and keep the full evidence of the internal audit workers;
- 6) The Manager of Internal audit Department shall evaluate the performance of the auditors in semi-annually; send its feedback to the bureau.
- 7) The Manager of Internal Department shall identify vacant posts of internal audit and announce the vacancy to the bureau to fulfill the post by recruiting new employees or by promotion or transfer.
- 8) The Manager of Internal Department shall monitor the punctuality of employees.
- 9) At the end of the month, the manager of Internal Department shall identify the employees who are on the work and describe about those that absent without permission in written form and notify to the concern finance.
- 10) Regarding submission of plan, audit report and given of feedback of public body audit shall be executed in accordance with the directive to be issued by the Bureau.

**Kutaa Kudha Lama  
Badii Maallaqaa fi Qabeenya  
Mootummaa**

**65. Qorannoo Adeemsisuu**

- 1) Maallaqnii fi qabeenyi mootummaa baduusattiif yookiin hir'achuu isaatiif gabaasa karaa kamiiniyyuu dhiyaate irratti deeggarsi guutuun hojjattoota mana hojii mootummaa jiraatee qorannoon gaggeeffamuu qaba.
- 2) Badiiwwan xixiqqoo hojiiin walqabataniin alatti yakki malaamaltummaa raawwatamuu isaa ragaan agarsiisu yoo jiraate Komishinii Poolisii Oromiyaa fi Mana Hojii Abbaa Alangaa Waliigalaa Oromiyaatiif gabaafamuu qaba.
- 3) Mana hojii mootummaa keessatti qorannoon sadarkaa duraa adeemsifamu maallaqa mootummaa yookiin badii qabeenyaa waliin kan walqabate balleessaan raawwata-meera jechuudhaaf kan dandeesisu jiraachuusaa mirkaneessuu irratti kan hundaa'u ta'a.

**ክፍል አሥራ ሁለት  
የመንግስት ገንዘብና ንብረት መጥፋት**

**65. ምርመራ ስለማካሄድ**

- 1) የመንግስት ገንዘብና ንብረት ስለመጥፋቱ ወይም ስለመገደቡ በየትኛውም መልኩ በቀረበ ሪፖርት ላይ የመንግስት መሥሪያ ቤት ሠራተኞች ሙሉ ድጋፍ መኖሩ ምርምር መካሄድ አለበት፤
- 2) ከሥራ ጋር የተያያዙ አነስተኛ ጥፋቶች በስተቀር የሙስና ወንጀል መፈጸሙን የሚያሳይ ማስረጃ በሚገኝበት ጊዜ ለኦሮሚያ ፖሊስ ኮሚሽን እና ለኦሮሚያ ክልል ጠቅላይ አቃቤ ሕግ ሪፖርት መደረግ አለበት፤
- 3) በመንግስት መስሪያ ቤት ውስጥ የሚካሄደው የመጀመሪያ ደረጃ ምርመራ ከመንግስት ገንዘብ ወይም ንብረት መጥፋት ጋር የተያያዘ ጥፋት ተፈፅሟል ለማለት የሚስችል ምክንያት መኖሩን በማረጋገጥ ላይ የተመሰረተ ይሆናል።

**Part Twelve**

**Loss of Public Money and Property**

**65. Conducting Investigation**

- 1) There shall be full support of all the workers of the government offices and study shall be undertaken on any report submitted from any direction regarding the loss or reduction of public money and property;
- 2) With exception of minor problems related to work, where there exist evidences indicating that corruption offence is committed, it shall be reported to the Oromia Police Commission and office of Attorney General;
- 3) The preliminary examination undertaken in government office shall be limited to ascertaining whether any allegation of an offence associated with a loss of public money or property is well founded.

**66. Gabaasa Dhiyeessuu**

- 1) Hojjataan mootummaa kamiyyuu badiin raawwatamuu isaa yoo bira gahu yookiin yoo shaku yeroodhuma sana ittigaafatamaa kutaa isaatiif gabaasuu qaba. Ittigaafatamichi gabaasni isaaf dhiyaate yeroodhuma sana adeemsa bulchiinsa humna namaatiif barreeffamaan gabaa-famuusaa akkasumas, adeemsa hojii dhimma seeraa fi odiitii mana hojichaatiif garagalchaan gabaasichi dhaqqabuusaa mirkaneessuuf ittigaafatamummaa qaba. Itti gaafatamaan adeemsa hojii humna namaa ittigaafatamaa mana hojichaa fi Biiroof garagalcha gabaasichaa erguu qaba.
- 2) Manni hojii mootummaa kamiyyuu keessatti badiin hojjattootaan raawwatamuu isaa yoo beekame gabaasa gochuuf ittigaafatamummaa qabu.

**Kutaa Kudha Sadii**

**Tarkaanfiwwan Bulchiinsaa**

**67. Balleessaa Adabbiwwan Bulchiinsaa Hordofsiisan**

- 1) Ittigaafatamummaan seerota biroo keessatti tumame akkuma eegametti ta'ee, namni mana hojii mootummaa kamiyyuu keessatti muudame yookiin ramadame bu'uura dambii yookiin qajeelfamoota bahan irratti hundaa'ee karoora yookiin gabaasa herregaa jiini itti aanu seenee guyyaa 15 keessatti Hoogganaa Biiroof kan hin dhiyeessine yookiin odiitara alaaf gabaasa herregaa yeroo gaafatametti kan hin dhiyeessine yookiin dhiyaachuu isaa kan hin mirkaneessine ittigaafatamummaa isaa haalaan bahuu dhabuu isaatiin yeroo jalqabatiif ofeeggannoon barreeffamaa kan kennamuuf yoo ta'u, balleessaa yeroo lammaffaatiif raawwatame immoo maallaqa qarshii 5,000.00 (kuma shanii) gad hin taanee fi qarshii 7,000.00 (kuma torba) hin caalleen ni adabama.

**66. ሪፖርት ስለማቅረብ**

- 1) ማንኛውም የመንግስት ሠራተኛ ጥፋት መፈፀሙን ሲደርስበት ወይም ሲጠረጥር ወዲያውኑ ለክፍሉ ኃላፊ ሪፖርት ማድረግ አለበት፤ ኃላፊውም የቀረበለት ሪፖርት ወዲያውኑ ለሠው ሀይል አስተዳደር ኃላፊው በፅሁፍ ሪፖርት መደረጉን እንዲሁም የመስሪያ ቤቱ የሕግ እና የኦዲት የሥራ ሂደቶች የሪፖርቱ ግልባጭ የደረሰላቸው መሆኑን የማረጋገጥ ኃላፊነት አለበት፤ የሠው ሐይል አስተዳደር ኃላፊው የሪፖርቱን ግልባጭ ለመስሪያ ቤቱ የበላይ ኃላፊና ለቢሮው መላክ አለበት።
- 2) በማንኛውም የመንግስት መስሪያ ቤት ውስጥ በሰራተኞች ጥፋት መፈጸሙ ከታወቀ ሪፖርት የማድረግ ኃላፊነት አለባቸው።

**ክፍል አሥራ ሦስት  
አስተዳደራዊ እርምጃዎች**

**67. አስተዳደራዊ እርምጃ የሚያስወስዱ ጥፋቶች**

- 1) በሌሎች ሕጎች የተደነገገው ተጠያቂነት እንደተጠበቀ ሆኖ ማንኛውም በመንግስት መሥሪያ ቤት ውስጥ የተሾመ ወይም ተቀጠረ ሰው በወጡ ደንቦች ወይም መመሪያዎች ላይ በመመሥረት ወር በገባ በ15 ቀን ውስጥ የሂሳብ አቅድና ሪፖርት ለቢሮ ኃላፊው ያላቀረበ ወይም ለውጭ ኦዲተር የሂሳብ ሪፖርት በተጠየቀበት ጊዜ ያላቀረበ ወይም መቅረቡን ያላረጋገጠ ሰው ኃላፊነቱን በአግባቡ ባለመወጣት መስጠንቀቂያ የሚሰጠው ሲሆን፤ ለሁለተኛ ጊዜ ለሚረጸም ጥፋት ግን ከ5000 ሺህ (አምስት ሺህ) ብር በማያንስና ከ7000 ሺህ (ሰባት ሺህ) ብር በማይበልጥ የገንዘብ መቀጮ ይቀጣል፤

**66. Reporting**

- 1) Every employee who discovers or suspects that a loss has occurred shall report it immediately to the head of his department. The latter is responsible for ensuring that all losses which are reported to him is promptly reported in writing to the head of administration department as well as, whether the copies of such report reach work process of legal affair and audit of the sectors. The head of human resource administration shall send a copy of this report to the head of the office and the Bureau.
- 2) Any government office shall be responsible to report whenever it is aware of the commission of faults by the workers.

**Part Thirteen**

**Administrative Measures**

**67. Offences Entailing Administrative Measures**

- 1) Without prejudice to the responsibility enacted in other laws any person who is appointed or employed in any government office failed to submit a plan or financial report to the head or failed to submit financial report to the external auditor when required within 15 days after the entering of the following month as per the issued regulation or directive or fails to ascertain its being submitted shall be liable for his failure to discharge his responsibility in oral reprimand to be given in writing for offence committed for the first time and he shall be punished in fine not less than birr 5000 and not more than birr 7000.00 for the offence committed for the second time;

- 2) Ittigaafatamummaan seerota biroo keessatti tumame akkuma eegametti ta'ee, namni mana hojii mootummaa kamiyyuu keessatti muudame yookiin ramadame bu'uura dambii yookiin qajeelfamoota bahan irratti hunda'ee, gabaasa odiitii alaa yookiin odiitii keessaatiin ibsameen tarkaanfii barbaachisaa kurmaanni dhummee guyyaa 30 keessaatti kan hin fudhanne yookiin tarkaanfii fudhaatamuu isaa kan hin mirkaneessine yoo ta'e ittigaafatamummaa isaa haalaan bahuu dhabuu isaatiin yeroo jalqabatiif ofeeggannoon bareeffamaa kan kennamuuf yoo ta'u, balleessaa yeroo lammaffaatiif raawwatame immoo haala ulfaatina isaatiin maallaqa qarshii 7,000.00 (kuma torba) gad hin taanee fi qarshii 10,000.00 (kuma kudhan) hin caalleen ni adabama.
- 3) Biiron haala raawwii waliigala tarkaanfii bulchiinsaa keewwata kana keewwata xiqqaa 1 fi 2 jalatti caqafame ilaalchisee qajeelfama baasuu ni danda'a.

**68. Ittigaafatamummaa Irraa Kaasuu**  
 1) Namni mana hojii mootummaa keessatti kan muudame yookiin ramadame labsii bulchiinsa faayinaansii mootummaa, dambii yookiin qajeelfamoota bahaniin ittigaafatamummaa seeraan kennameef bahuu dhabuun adabbiin bulchiinsaa yeroo sadii ol yoo irratti kenname gaaffii Hoogganaa Biiroo yookiin Ittigaafatamaa Waajjira Maallaqaa fi Walta'iinsa Dinaagdeetiin ittigaafatamummaa isaa irraa akka ka'u ni ta'a.

- 2) በሌሎች ሕጎች ውስጥ የተደነገገው ተጠያቂነት እንደተጠበቀ ሆኖ ማንኛውም በመንግስት መሥሪያ ቤት ውስጥ ተሾሞ ወይም ተቀጠሮ የሚሰራ ሰው በወጡ ደንቦች ወይም መመሪያዎች ላይ በመመሥረት በውጭ ወይም በውስጥ አዲት ሪፖርት መሰረት የሩብ ዓመቱ ባለቀ በ30 ቀናት ውስጥ አስፈላጊውን እርምጃ ያልወሰደ ወይም እርምጃው መወሰዱን ያላረጋገጠ ከሆነ ኃላፊነቱን ባለመወጣት ለመጀመሪያ ጊዜ የጽሁፍ ማስጠንቀቂያ የሚሰጠው ሲሆን፤ ለሁለተኛ ጊዜ ለተፈጸመ ጥፋት ደግሞ እንደ ጥፋቱ ክብደት ከ7000 (ሰባት ሺህ) ብር በማያንስና ከ10,000 (አሥር ሺህ) ብር በማይበልጥ የገንዘብ መቀጮ ይቀጣል፤
- 3) ቢሮው በዚህ አንቀጽ ንዑስ አንቀጽ 1 እና 2 ሥር የተደነገገውን አስተዳደራዊ እርምጃ አጠቃላይ አፈጻጸም በተመለከተ መመሪያ ሊያወጣ ይችላል።

**68. ከኃላፊነት ማንላት**  
 1) ማንኛውም በመንግስት መሥሪያ ቤት የተሾመ ወይም የተመደበ ሰው በመንግስት ፋይናንስ አስተዳደር አዋጅ፣ ደንብ እና መመሪያዎች መሰረት የተሰጠውን ኃላፊነት ባለመወጣቱ ምክንያት ከሦስት ጊዜ በላይ አስተዳደራዊ ቅጣት ከተወሰነበት በቢሮ ሐላፊው ወይም በገንዘብና ኢኮኖሚ ትብብር ሐላፊ ጥያቄ ከኃላፊነቱ እንዲነሳ ይደረጋል፤

- 2) Without prejudice to the responsibility enacted in other laws, when a person who is appointed or employed in any government office failed to take necessary measure or ensure such measure to be taken prescribed by the external audit or internal audit report within 30 days after the end of the quarter year, he shall be liable for his failure to discharge his responsibility in written warning for the first time and he shall be punished in fine not less than birr 7000.00 and not more than birr 10,000.00 for the offence committed for the second time depending its gravity;
- 3) The Bureau may issue directive regarding the general implementation of administrative measures provided under sub-article 1 and 2 of this article.

**68. Removal from Position**  
 1) A person who is appointed or assigned in the public body that failed to discharge his responsibility as per the government finance administration proclamation, regulation and directive and disciplinary measure is taken against him for more than 3 times, he shall be removed from his responsibility by the request of head of the Bureau or head of finance and economic cooperation office;

- 2) Namni mana hojii mootummaa sadarkaa naannoo keessatti muudame bu’uura dambii kanaan balleessa tokko tokkoon addatti yookiin balleessaa tokkoon yookiin balleessaa tokkoon ol yeroo adda addaatti raawwachuun adabbii maallaqaan adabamuun ida’amaani yeroo sadii ol yoo ta’e, yeroo ji’a tokko keessatti ittigaafatamummaa isaa irraa akka ka’uuf Hoogganaan Biiroo, Pireezidantii Mootummaa Naannichaatiif gaaffii ni dhiyeessa; Garagalchaanis Waajjira Caffee ni beeksisa.
- 3) Namni mana hojii mootummaa sadarka Godinaa jiran keessaatti muudame bu’uura dambii kanaan balleessa tokko tokkoon addatti yookiin balleessaa tokkoon yookiin balleessaa tokkoon ol yeroo adda addaatti raawwachuun adabbii maallaqaan adabamuun ida’amaani yeroo sadii ol yoo ta’e, yeroo ji’a tokko keessaatti itti gaafatamummaa isaa irraa akka ka’uuf Ittigaafataman Waajjira Maallaqaa fi Walta’iinsa Dinaagdee Godinaa, Bulchaa Godinichaaf gaaffii ni dhiyeessa.
- 4) Namni mana hojii mootummaa sadarka Magaaloota yookiin Aanaalee jiran keessaatti muudame bu’uura dambii kanaan balleessa tokko tokkoon addatti yookiin balleessaa tokkoon yookiin balleessaa tokkoon ol yeroo adda addaatti raawwachuun adabbii maallaqaan adabamee ida’amaan yeroo sadii ol yoo ta’e, hoogganaan yeroo ji’a tokko keessaatti ittigaafatamummaa isaa irraa akka ka’uuf Ittigaafatamaan Waajjira Maallaqaa fi Walta’iinsaa Diinaagdee Aanaa yookiin Bulchiinsa Magaalaa Bulchaa Aanichaaf yookiin Kantiibaa Magaalichaaf gaaffii ni dhiyeessa; Garagalchaanis Mana Maree Bulchiinsaa Aanichaa yookiin Bulchiinsa Magaalichaa ni beeksisa.

- 2) በክልል ደረጃ ባለ ማንኛውም የመንግስት መስሪያ ቤት የተሾመ ሰው በዚህ ደንብ መሰረት በየንዳንዱ ጥፋት በተናጥል ወይም በአንድ ጥፋት ወይም ከአንድ በላይ ጥፋቶች በተለያዩ ጊዜ በመፈጸም በገንዘብ መቀጮ በመቀጣት በድምሩ የተቀጣበት ጊዜ ከሦስት ጊዜ በላይ ከሆነ በአንድ ወር ጊዜ ውስጥ ከኃላፊነቱ እንዲነሳ የቢሮ ሐላፊው ለክልሉ ፕሬዝዳንት ጥያቄ ያቀርባል፤ በግልባጭም ለጨፌ ጽህፈት ቤት ያሳውቃል፤
- 3) በዞን ደረጃ ባለ ማንኛውም የመንግስት መስሪያ ቤት የተሾመ ሰው በዚህ ደንብ መሰረት በየንዳንዱ ጥፋት በተናጥል ወይም በአንድ ጥፋት ወይም ከአንድ በላይ ጥፋቶች በተለያዩ ጊዜ በመፈጸም በገንዘብ መቀጮ በመቀጣት በድምሩ የተቀጣበት ጊዜ ከሦስት ጊዜ በላይ ከሆነ በአንድ ወር ጊዜ ውስጥ ከኃላፊነቱ እንዲነሳ የዞን ገንዘብና ኢኮኖሚ ትብብር ጽህፈት ቤት ለዞን አስተዳዳሪ ጥያቄ ያቀርባል፤
- 4) በከተማ አስተዳደር ወይም በወረዳ ደረጃ ባለ ማንኛውም የመንግስት መስሪያ ቤት የተሾመ ሰው በዚህ ደንብ መሰረት በየንዳንዱ ጥፋት በተናጥል ወይም በአንድ ጥፋት ወይም ከአንድ በላይ ጥፋቶች በተለያዩ ጊዜ በመፈጸም በገንዘብ መቀጮ በመቀጣት በድምሩ የተቀጣበት ጊዜ ከሦስት ጊዜ በላይ ከሆነ በአንድ ወር ጊዜ ውስጥ ከኃላፊነቱ እንዲነሳ የከተማ አስተዳደሩ ወይም የወረዳው ገንዘብና ኢኮኖሚ ትብብር ጽህፈት ቤት ሐላፊ ለከተማው ከንቲባ ወይም ለወረዳው አስተዳዳሪ ጥያቄ ያቀርባል፤ በግልባጭም ለከተማ አስተዳደሩ ወይም ለወረዳው ምክር ቤት ያሳውቃል፤

- 2) When disciplinary measure is taken on a person who is appointed in the government office at the regional level as per this regulation at different time for the same fault or for one fault or for more than one fault at different times and the sum of his fine punishment becomes more than three times, head of the bureau shall submit question to the president of the regional state within one month for the removal of the appointee from his position. He also notifies office of the Caffee;
- 3) Where a disciplinary measure is taken on a person who is appointed at zonal level as per this regulation at the different times for the same fault or one fault or for more than one fault at different times and the sum of his fine punishment becomes more than three times, the head of zonal finance and economic cooperation office shall submit question to the zonal administrator within one month for the removal of the appointee from his position;
- 4) Where disciplinary measure is taken on a person who is appointed at city or district level as per this regulation at the different times for the same fault or one fault or for more than one fault at different times and when the sum of his fine punishment becomes more than three times, the head of district or city administration finance and economic cooperation office shall submit question to the district administrator or to the mayor of the city administration within one month for the removal of the appointee from his position; He shall also notify this report to the district or city administration administrative council;

- 5) Keewwata kana keewwata xiqqaa 2 - 4 jalatti kan tumame akkuma eegametti ta'ee, muudamtoota it-tiwaamamni isaanii Godinaaf yookiin Naannoof ta'an ilaalchisee gaaffiin aangoo irraa kaasuu kan dhiyaatu qaama isaan itti waamaniif ta'a.
- 6) Mana hojii mootummaa kamiyyuu keessatti namni ramadame bu'uura dambii kanaan balleessaa tokkoo tokkoon addatti yookiin balleessaa tokkoon yookiin balleessaa tokkoon ol yeroo adda addaatti raawwachuun adabbii maallaqaan adabamee ida'amaan yeroo sadii ol yoo ta'e, Hooggaannan Biiroo yookiin Ittigaafatamaan Waajjira Maallaqaa fi Walta'iinsa Diinagdee:
  - (a) Namni ramadame ittigaafatamaa kutaa hojii odiitii keessaa yoo ta'e, ji'a tokko keessatti ittigaafatamummaa irraa akka ka'uuf Biiroo Paablik Sarviisii fi Misooma Qabeenya Namaa Naannichaatiif gaaffii ni dhiyeessa.
  - (b) Namni ramadame ittigaafatamaa kutaa hojii biraa yoo ta'e, manni hojiicha ji'a tokko keessaatti ittigaafatamummaa irraa akka ka'uuf yoo gaafate kanuma Biiroo Paablik Sarviisii fi Misooma Qabeenya Namaa Naannichaatiif gaaffii ni dhiyeessa.

**69. Murtii Tarkaanfii Bulchiinsaa Mana Hojii Beeksisuu**

- 1) Biiroo yookiin Waajjirri Maallaqaa fi Walta'iinsa Diinagdee sadarkaa sadarkadhaan jiran yaadota murtii adabbiiwwan bulchiinsaa bu'uura dambii kana keessatti ibsamaniin yammuu dhiyaatan mana hojii dhimmii ilaalu xalayaan ni beeksiisa.
- 2) Murtii adabbii bulchiinsaa bu'uura keewwata 67 fi 68 fudhatamu kamiyyuu kallattiin mana hojii balleessicha raawwateef, garagalchaan immoo, Daarektooretii Inispeekshiinii Biiroof, daarektooretii yaada murtii adabbii dhiyeesseef akkasumas, kutaa hojii odiitii keessaa manneen hojii mootummaa dhimmichi ilaallatu akka gahu ni taasisa.

- 5) በዚህ አንቀጽ ንዑስ አንቀጽ 2-4 ሥር የተደነገገው እንደተጠበቀ ሆኖ ተጠሪነታቸው ለዞን ወይም ለክልል የሆኑ ተሟላጾችን አስመልክቶ ከስልጣን የማንሳት ጥያቄ የሚቀርበው ተጠሪ ለሆኑ ሰነድ አካል ይሆናል፤
- 6) በማንኛውም የመንግስት መሥሪያ ቤት የተመደበ ሰው በዚህ ደንብ መሰረት በየንዳንዱ ጥፋት በተናጥል ወይም በአንድ ጥፋት ወይም ከአንድ በላይ ጥፋቶች በተለያየ ጊዜ በመፈጸም በገንዘብ መቀጮ በመቀጣት በድምሩ የተቀጣበት ጊዜ ከሦስት ጊዜ በላይ ከሆነ የቢሮ ሐላፊው ወይም የገንዘብና ኢኮኖሚ ትብብር ጽህፈት ቤት ሐላፊ፡-
  - (ሀ) የተመደበው ሰው የውስጥ ኦዲት ሐላፊ ከሆነ በአንድ ወር ውስጥ ከሐላፊነት እንዲነሳ ለክልሉ ፐብሊክ ሰርቪስና የሰው ሐብት ልማት ቢሮ ጥያቄ ያቀርባል፤
  - (ለ) የተመደበው ሰው የሌላ የስራ ክፍል ከሆነ መስሪያ ቤቱ በአንድ ወር ውስጥ ከሐላፊነት እንዲነሳ ከጠየቀ ይህንኑ ለክልሉ ፐብሊክ ሰርቪስና የሰው ሐብት ልማት ቢሮ ጥያቄ ያቀርባል፡፡

**69. የአስተዳደራዊ እርምጃ ውሳኔዎችን ለመስሪያ ቤቶች ስለማሳወቅ**

- 1) በየደረጃው ያለ የገንዘብና ኢኮኖሚ ትብብር ቢሮ ወይም ጽህፈት ቤት የአስተዳደራዊ ቅጣት የውሳኔ ሐሳቦች በዚህ ደንብ ውስጥ በተገለጹት መሰረት በሚቀርቡበት ጊዜ ጉዳዩ ለሚመለከተ አካል በደብዳቤ ያሳውቃል፤
- 2) በአንቀጽ 67 እና 68 መሰረት የሚወሰድ ማንኛውም የቅጣት ውሳኔ በቀጥታ ጥፋቱን ለፈጸመው መስሪያ ቤት በግልባጭ ደግሞ ለቢሮው ኢንስፔክሽን ዳይሬክቶሬት፣ የቅጣት የውሳኔ ሐሳብ ላቀረበው እንዲሁም ጉዳዩ ለሚመለከታቸው መስሪያ ቤቶች የውስጥ ኦዲት ክፍል እንዲደርስ ያደርጋል፤

- 5) Without prejudice to the provision under sub-article 2-4 of this article, regarding appointees accountable to the zone or region, the question of removal from position shall be submitted to the body for which they are accountable;
- 6) Where the disciplinary measure is taken on a person employed in any government office as per to this regulation at the different times for the same fault or one fault or more than one fault at different times and the sum of his fine punishment becomes more than three times, head of the Bureau or head of finance and economic cooperation office shall:
  - (a) If the employed person is head of the internal audit department, submit question for removal of the worker from position to Oromia public service and human resource development Bureau within one month;
  - (b) If the employed person is head of other department, the office shall submit question for the removal of the employee from position to Oromia public service and human resource development Bureau within one month.

**69. Notifying Administrative Penalty to the Offices**

- 1) Bureau or office of the finance and economic cooperation of each hierarchical level shall notify to the concerned government office about the administrative penalty that submitted as per the explanation of this regulation;
- 2) Causes to be send any administrative penalty which taken as per article 67 and 68 of this regulation directly to the government office that committed the offences; make the copy thereof forward to the directorate of inspection of the Bureau for directorate that submitted recommendation to take measure and to the concerned internal audit department of the public body;

3) Bu'uura dambii kanaan Biiroon yookiin Waajjirri Maallaqaa fi Walta'iinsa Diinaagdee sadarkaa sadarkaan jiru ragaa tarkaanfiiwwan adabbii bulchiinsaa fudhataman manneen hojiin adda baasuun ni qabata; akkaataa barbaachisummaa isaatti yammuu gaafatamu ni dhiyeessa.

**70. Sirna Komii Adabbii Bulchiinsaa**  
Namni adabbiin bulchiinsaa irratti fudhatame komii isaa bu'uura Labsii Hojjattoota Mootummaa Naannichaatiin qaama dhimmicha ilaaluuf aangoo qabuuf dhiyeffachuu ni danda'a.

**71. Hordofii Adabbii Bulchiinsaa**

- 1) Ittigaafatamaan odiitii keessaa mannen hojii mootummaa hojjiirraa oolmaa murtiiwwan adabbii kennaman hordofuudhaan gabaasa ji'aa wajjiin Hoogganaa Biirichaaf yookiin Ittigaafatamaa Waajjira Maallaqaa fi Walta'iinsa Diinaagdee sadarkaa sadarkaan jiruuf ni dhiyeessa.
- 2) Biiroon yookiin caasaaleen isaa sadarkaan jiran bu'aa raawwii murtiiwwan adabbii bulchiinsaa qindeessudhaan kan hin rawwatamiin yoo jiraate adda baasee akka raawwatamu ni taasisa.

**72. Tarkaanfii Hariiroo Hawaasaa**

- 1) Hir'ina qabeenyaa fi maallaqaa kamiyyuu tarkaanfiin deebisiiisuu dandeessisu bu'uura seera dhimmi ilaaluutiin fudhatamuu qaba.
- 2) Bu'uura Labsii Bulchiinsa Faayinaansii Lak. 156/2002 keewwata 67 (5)tiin manni hojii mootummaa himanicha akka dhaabu haala addaatiin yoo eeyyamame malee, hojjataan mootummaa kan ittiin gaafatame meeshaa yookiin maallaqa hir'ate deebisuu qaba.

3) በየደረጃው ያለ የገንዘብና ኢኮኖሚ ትብብር ቢሮ ወይም ጽህፈት ቤት በዚህ ደንብ መሰረት የተወሰዱትን አስተዳደራዊ የቅጣት እርምጃዎች መስሪያ ቤቶችን በመለየት ይይዛል፤ እንዳስፈላጊነቱ በሚጠየቅበት ጊዜ ያቀርባል።

**70. የአስተዳደራዊ ቅጣት ቅሬታ አቀራረብ ሥርዓት**

አስተዳደራዊ እርምጃ የተወሰደበት ሰው ቅሬታውን በክልሉ የመንግስት ሰራተኞች አዋጅ መሰረት ጉዳዩን ለመመልከት ስልጣን ላለው አካል ሊያቀርብ ይችላል።

**71. የአስተዳደራዊ ቅጣቶች ክትትል**

- 1) የመንግስት መስሪያ ቤቶች የውስጥ ኦዲት ኃላፊ የተሰጡትን የቅጣት ውሳኔዎችን ተፈጻሚነት በመከታተል ከወራዊ ሪፖርት ጋር ለቢሮ ኃላፊው ወይም በየደረጃው ላሉ የገንዘብና ኢኮኖሚ ትብብር ጽህፈት ቤቶች ሀላፊ ያቀርባል፤
- 2) ቢሮው ወይም በየደረጃው ያሉ መዋቅሮቹ የአስተዳደራዊ ቅጣት ውሳኔዎቹን አፈጻጸም ውጤት በማቀናጀት ያልተፈጸመ ካለም በመለየት እንዲፈጸም ያደርጋል።

**72. የፍትሐብሄር እርምጃ**

- 1) ማንኛውንም የገንዘብና የንብረት ጉድለት ለማስመለስ የሚያስችል የህግ እርምጃ ጉዳዩ በሚመለከተው ህግ መሠረት መወሰድ አለበት፤
- 2) በፋይናንስ አስተዳደር አዋጅ ቁጥር 156/2002 አንቀጽ 67 (5) መሠረት የመንግስት መስሪያ ቤት ክስን እንዲያቆም በተለየ ሁኔታ ካልተፈቀደ በስተቀር የመንግስት ሠራተኛ ተጠያቂ የሆኑትን ያጎደለውን ንብረት ወይም ገንዘብ መመለስ አለበት።

3) The Bureau or finance and economic cooperation office found at various hierarchies shall identify and keep data of administrative measures through identifying them in office; provide same where requested as necessary.

**70. Administrative Penalty Complain Procedure**

A person up on whom administrative penalty is imposed may lodge his complain to the concerned body in accordance with the regional civil servants proclamation.

**71. Follow up of Administrative penalties**

- 1) The head of internal audit of the government offices shall follow up implementation of the given administrative decision and submit to the head of the bureau or head of finance and economic cooperation office of various hierarchical level with the monthly report;
- 2) The Bureau or its structures at each hierarchy shall organize the implementation of the administrative penalties and identify the unenforced ones and causes it to be implemented.

**72. Civil Measure**

- 1) Any measure that enables to recover the reduced public money and property shall be taken in accordance with the relevant laws;
- 2) Unless specially permitted for the government office to withdraw the suit in accordance with article 67 (5) of the financial administration proclamation No.156/2010, the worker shall return the reduced money or property.

**73. Tarkaanfii Naamusaa**

- 1) Ittigaafatamaan olaanaan mana hojii mootummaa ragaan gahaan jiraachuu isaa yoo mirkaneeffatu bu'uura seera Hojjattoota Mootummaatiin hojjataa mootummaa hir'inicha raawwate irratti tarkaanfii naamusaa ni fudhata.
- 2) Akkaataa keewwata kana keewwata 1 tiin murteen tarkaanfiin naamusaa akka fudhatamu mana hojii mootummaatiin murtaa'u tarkaanfii qaamota birootiin fudhataman kamiyyuu hin hambisu.

**74. Bakka Buusuu**

Maallaqni mootummaa sababa badeef hir'inichi maallaqa kaffaltii baasiiwwan dabalataa gaafatu yeroo qunnamu ittigaafatamaan olaanaan mana hojichaa yookiin barreeffamaan hojjataan ramadame yoo raggaasise, hojii walfakkaatuuf akka oolu baajata hayyamame irraa kaffaltiin akka raawwatamu gaafatamuu qaba.

**75. Saanduqa Mootummaa**

- 1) Qabduun maallaqaa mana hojii mootummaa hayyama malee yoo hafu, yoo du'u yookiin dandeettii yoo dhabu saanduuqichi ittigaafatamaa faayinaansii fi ittigaafatamaa olaanaa odiiitii keessaatiin ni saamsama.
- 2) Ittigaafatamaan olaanaa mana hojii mootummaa bu'uura qajeelfama Biirootiin qabeenya sanduuqa keessatti argamu murteessuu fi tarreeffama isaa qopheessuudhaaf yeroodhuma sana koree ni hundeesa.
- 3) Korichi ragoota duratti kaazinaa banuudhaan bu'uura qajeelfamni Biiron baasu ajajuun qorannicha gaggeessuu fi bu'aa argatus gabaasuu qaba.

**73. የዲ.ሲ.ፐ.ሲ.ን እርምጃ**

- 1) የመንግስት መስሪያ ቤት የበላይ ኃላፊ በቂ ማስረጃ መኖሩን ሲያረጋግጥ በክልሉ የመንግስት ሰራተኞች ህግ መሰረት ጉድለት የተገኘበት የመንግስት ሰራተኛ ላይ የዲ.ሲ.ፐ.ሲ.ን እርምጃ ይወስዳል፤
- 2) በዚህ አንቀጽ ንዑስ አንቀጽ 1 መሠረት የዲ.ሲ.ፐ.ሲ.ን እርምጃ እንዲወሰድ በመንግስት መስሪያ ቤት የሚወሰነው ውሳኔ በሌሎች አግባብ ባላቸው አካላት የሚወሰደውን ማንኛውንም እርምጃ አያስቀርም፡፡

**74. ስለመተካት**

የመንግስት ገንዘብ በመጥፋቱ ምክንያት ተጨማሪ ክፍያን የሚጠይቅ የገንዘብ ጉድለት ሲያጋጥም የመስሪያ ቤቱ የበላይ ኃላፊ ወይም በፅሁፍ የተመደበ ሌላ ሰራተኛ ካጸደቀው ለተመሳሳይ ተግባር እንዲውል ከተፈቀደው በጀት ላይ ክፍያ እንዲፈጸም መጠየቅ አለበት፡፡

**75. የመንግስት ካዘና**

- 1) የመንግስት መስሪያ ቤት ገንዘብ ያዥ ያለፈቃድ ሲቀር፣ ሲሞት ወይም ችሎታ ሲያጣ ካዘናው በፋይናንስ ኃላፊ እና በውስጥ ኦዲት የበላይ ኃላፊ ይታሸጋል፤
- 2) የመንግስት መስሪያ ቤት የበላይ ኃላፊ በቢሮው መመሪያ መሠረት በካዘና ውስጥ የሚገኘውን ንብረት ለመወሰን እና ዝርዝሩን ለማዘጋጀት ወዲያውኑ ኮሚቴ ያቋቁማል፤
- 3) ኮሚቴው በምስክርታ ፊት ካዘናውን በመክፈት ቢሮው የሚያወጣው መመሪያ በሚያዘው መሠረት ምርመራውን ማካሄድ እና የሚያገኘውን ውጤትም ሪፖርት ማድረግ አለበት፡፡

**73. Disciplinary Measure**

- 1) Where the higher head of a government office make sure of the existence of sufficient evidence, he shall take disciplinary measure on the worker who has caused the reduction in accordance with the civil servants law;
- 2) The disciplinary measure decided to be taken by the government office as per sub article 1 of this article shall not bar any other measure to be taken by other bodies.

**74. Reimbursement**

When the shortage of cash resulting from loss of public money which calls for additional disbursement arises, the reimburse shall be charged from the allowed budget to implement the related activities up on approval by the head of the government office or by other worker as may be assigned in writing.

**75. Public Strongbox**

- 1) In the case of unauthorized absence or death or incapacity of a cashier of the government office, the strongbox shall be sealed by the head of finance and internal audit of the office;
- 2) The higher head of the government office shall immediately form a committee in accordance with directives issued by the Bureau to determine the properties in the strongbox and to prepare its list;
- 3) The committee shall conduct inspection of the strongbox by opening it in the presence of witnesses and report its finding in accordance with directives issued by Bureau.

**76. Hir'ina Gabaasuu**

- 1) Hir'inni kamiyyuu herrega mootummaa keessatti gabaafamuu qaba.
- 2) Dimshaashni hir'ina maallaqaa herrega deebi'u kamiyyuu osoo hin dabaliin gabaasa herrega bara baajata hir'inichi itti raaw-watametti yookiin hir'inichi yammuu sanatti osoo hin beekamiin yoo hafu, bara hir'inichi bira gahametti herrega mootummaa keessatti ni gabaafama.
- 3) Hir'inootni yoo deebifaman herrega mootummaa bara baajataa maallaqni itti deebi'etti gabaafamuu qaba.

**Kutaa Kudha Afur  
Tumaalee Adda Addaa**

**77. Daangaa Yeroo Turtii Galmee**

- 1) Manni hojii mootummaa kamiyyuu mana hojichaatiif yookiin odiitaroota alaatiif dhimma kamiyyuu odeeffannoodhaaf kan barbaachisan ragaalee faayinaan-sii fi galmeewwan yeroo gahaa ta'ee tursiisuu qaba.
- 2) Keewwata kana keewwata xiqqaa 1 jalatti kan tumame jiraatus, odeeffannoowwanii fi galmeewwan faayinaan-sii kamiyyuu yoo xiqqaate waggaa kudhaniif tursiisuu qabu.

**78. Gosa Galmeewwan Turuu Qabanii**

- Bu'uura dambii kana keewwata 77 tiin odeeffannoowwanii fi galmeewwan faayinaan-sii turuu qaban kanneen armaan gaditti ibsaman ni dabalatu:
- 1) Mana Maree Bulchiinsaan yookiin Biirichaan akka raggaasifaman dhimmoota dhiyaatan kamiyyuu;
  - 2) Tarkaanfiin fudhatamuu isaa kan ibsan ragaalee kamiyyuu;
  - 3) Dhimmoota faayinaan-sii ilaalchisee barreeffamaa turan;
  - 4) Tarreeffama sochii faayinaan-sii fi sanadoota deeggarsaa kamiyyuu; fi

**76. ጉድለትን ሪፖርት ስለማድረግ**

- 1) ማንኛውም ጉድለት በመንግስት ሂሳብ ውስጥ ሪፖርት መደረግ አለበት፤
- 2) ማንኛውም የተመላሽ ሂሳብ ጠቅላላ የገንዘብ ጉድለት ሳይጨምር ጉድለቱ በተፈፀመበት የበጀት ዓመት ሂሳብ ሪፖርት ወይም ጉድለቱ በወቅቱ ሳይታወቅ ሲቀር ጉድለቱ በተደረሰበት ዓመት የመንግስት ሂሳብ ውስጥ ሪፖርት ይደረጋል፤
- 3) ጉድለቶች ተመላሽ ሲደረጉ ገንዘቡ በተመለሰበት የበጀት ዓመት የመንግስት ሂሳብ ሪፖርት መደረግ አለበት፡፡

**ክፍል አሥራ አራት  
ልዩ ልዩ ድንጋጌዎች**

**77. የመዛግብት የቆይታ ጊዜ ገደብ**

- 1) ማንኛውም የመንግስት መስሪያ ቤት ለመስሪያ ቤቱ ወይም ለውጭ አዲተሮች ለማንኛውም ጉዳይ በመረጃነት የሚያስፈልጉ የፋይናንስ መረጃዎችና መዛግብት በቂ ለሆነ ጊዜ ማቆየት አለበት፤
- 2) በዚህ አንቀጽ ንዑስ አንቀጽ 1 ሥር የተደነገገው ቢኖርም ማናቸውንም የፋይናንስ መረጃዎችና መዛግብት ቢያንስ ለአስር አመት ማቆየት አለባቸው፡፡

**78. መቆየት ያለባቸው የመዛግብት ዓይነቶች**

- በዚህ ደንብ አንቀጽ 77 መሠረት መቆየት ያለባቸው የፋይናንስ መረጃዎችና መዛግብት ከዚህ በታች የተመለከቱትን ይጨምራል፡-
- 1) በአስተዳደር ምክር ቤት ወይም በቢሮው እንጾድቁ የቀረቡ ማናቸውም ጉዳዮች፤
  - 2) እርምጃ መወሰዱን የሚገልጹ ማናቸውም ማስረጃዎች፤
  - 3) የፋይናንስ ጉዳዮችን አስመልክቶ የተደረጉ መጻጻፎች፤
  - 4) ማንኛውም የፋይናንስ እንቅስቃሴ ዝርዝር እና ደጋፊ ሰነዶች፤

**76. Reporting Losses**

- 1) Any loss shall be reported in the public accounts;
- 2) The total amount of the loss of money excluding any recoveries shall be reported in the public account for the fiscal year in which the loss occurred or when the loss is not discovered in this time, in the public account of the year that such loss is discovered;
- 3) Where the loss is recovered, it shall be reported in the public accounts of the fiscal year in which the money is recovered.

**Part Fourteen**

**Miscellaneous Provisions**

**77. Limitation Period of Retaining Accounts**

- 1) Any government office shall retain any financial evidences and accounts for sufficient period any matter to provide necessary information for the government office or external auditors;
- 2) Notwithstanding to sub article 1 of this article they shall retain any financial information and accounts for at least ten years.

**78. Types of Accounts to be Retained**

- The financial information and accounts to be retained in accordance with article 77 of this regulation shall include the following:
- 1) Any matter submitted for approval by the regional Administrative Council or the Bureau;
  - 2) Any evidence indicating that measure has been taken;
  - 3) Finance related issues so far written;
  - 4) Any list of financial transactions and supporting documents;

5) Galmeewwan maallaqa callaa, nagaheewwanii fi galmeewwan bu'uura faayinaansii kamiyyuu.

**79. Mala Elektroniksiin Fayyadamuu**

- 1) Biiroon sirna bulchiinsa faayinaansii mootummaa Labsii fi dambiidhaan diriire caalaatti siya'ataa fi bu'a qabeessa akka ta'u taasisuuf kan dandeessisan mala elektirooniksii bal'inaan akka faayidaa irra oolan ni taasisa.
- 2) Biiroon sirna bulchiinsa faayinaansii mootummaa ammayyeesuu fi si'oomina akka qabatu taasisuuf odiitii bulchiinsaa baajataa, kaffaltii yookiin dabarsa maallaqaa, herreega walitti qabamaa fi gabaasa maloota elektirooniksiitiin fayyadamuun haala hojii irra itti ooluu ni dirirrisa.
- 3) Biiroon sirni bulchiinsa qabeenyaa ammayyaa ta'e hojii irraa akka oolu taasisuuf moosajii yookiin sooftweerii faayadamuun haala hojii irraa itti oolu ni diriirsa.
- 4) Biiroon qisaasama qabeenyaa hir'isuuf kuusaa ragaa elektirooniksii yookiin daataa beezii ammayyaa hojii irra ni oolcha.

**80. Tumaalee Ce'umsaa**

- 1) Hojjattoota mootummaatiif liqin yeroo dheeraa kennama ture akkuma jiruttii kan itti fufu ta'ee, haalli raawwii isaa qajeelfama Biiroon baasuun kan murtaa'u ta'a. Barbaachisaa ta'ee yoo argame Biiroon dhaabuu ni danda'a.
- 2) Dambiin kun osoo hin bahiin dura sochiiwwan faayinaansii eegalaman akkaataa dambii lakk.138/2004 tiin xumura kan argatan ta'a.

5) ማንኛውም የጥሬ ገንዘብ መዛግብት፣ ደረሰኞች እና መሠረታዊ የፋይናንስ መዛግብት።

**79. በኤሌክትሮኒክ ዘዴዎች ስለመጠቀም**

- 1) ቢሮው በአዋጅና በዚህ ደንብ የተዘረጋው የመንግስት የፋይናንስ አስተዳደር ሥርዓት ይበልጥ ቀልጣፋ እና ውጤታማ እንዲሆን ለማድረግ የሚያስችሉ የኤሌክትሮኒክስ ዘዴዎች በስፋት ሥራ ላይ እንዲውሉ ያደርጋል፤
- 2) ቢሮው የመንግስት ፋይናንስ አስተዳደር ሥርዓትን ለማዘመንና ቀልጣፋ ለማድረግ የባጀት አስተዳደር ኦዲት፣ የክፍያ ወይም የገንዘብ ማስተላለፍ፣ ተሰብሳቢ ሂሳብና ሪፖርት የኤሌክትሮኒክስ ዘዴዎችን በመጠቀም የሚተገበርበትን ሥርዓት ይዘረጋል፤
- 3) ቢሮው ዘመናዊ የንብረት አስተዳደር ሥርዓት ተግባር ላይ እንዲውል ለማድረግ ሞላጅ ወይም ሰፍትዌር በመጠቀም ሥራ ላይ የሚውልበትን ሁኔታ ይዘረጋል፤
- 4) ቢሮው የንብረት ብክነትን ለመቀነስ ዘመናዊ የኤሌክትሮኒክስ ማስረጃዎች ክምችት ወይም ዳታ ቤዝ ሥራ ላይ ያውላል።

**80. የመሽጋገሪያ ድንጋጌዎች**

- 1) ለመንግስት ሠራተኞች ይሰጥ የንብረው የረጅም ጊዜ ብድር እንደተጠበቀ የሚቀጥል ሆኖ አፈጻጸሙ ቢሮው በሚያወጣው መመሪያ የሚወሰን ይሆናል፤ አስፈላጊ ሆኖ ከተገኘ ቢሮው ሊያቆም ይችላል፤
- 2) ይህ ደንብ ሥራ ላይ ከመሞሉ በፊት የተጀመሩ የፋይናንስ እንቅስቃሴዎች በደንብ ቁጥር 138/2004 መሰረት ፍጻሜያቸውን የሚያገኙ ይሆናል።

5) Any cash books, receipts and basic financial records.

**79. Using Electronic Methods**

- 1) The Bureau shall implement the wider application of electronic methods that help to make the financial administration system of the government established in proclamation and regulation more efficient and effective;
- 2) To ensure the efficiency and modernization of the public finance administration system, the Bureau shall make the budget administration audit, payment or cash transfer, consolidate account and report to be implemented by using electronic method;
- 3) The Bureau shall introduce the application of software in order to ensure the implementation of modern property administration system;
- 4) The Bureau shall implement modern electronic evidence record or data base so as to minimize wastage of resources.

**80. Transitory Provisions**

- 1) Without prejudice to the continuation of long term loan hitherto been provided to civil servants, its implementation particulars shall be determined by the directive to be issued by the Bureau; The Bureau may suspend such loan where found necessary;
- 2) Financial transactions commenced prior to the issuance of this regulation shall be completed in accordance with regulation No.138/2012.

**81. Malawwan Turtii**  
 Biiron malawwan qabiinsaa fi haalawwan sanadaa irratti hundaa'ee odeeffannoo fi galmeewwan faayinaansii yeroo turtii isaa ittiin murteessu qajeelfamaan baasuu ni danda'a.

**82. Seerota Raawwatiinsa Hin qabaanne**  
 1) Dambiin, qajeelfamni fi barmaatileen hojii dambii kanaan walfaalleessan kamiyyuu dhimmoota dambii kana keessatti hammataman irratti raawwatiinsa hin qabaatan.  
 2) Dambiin Bulchiinsa Faayinaansii Mootummaa Naannoo Oromiyaa lak.138/2004 dambii kanaan haqamee jira.

**83. Angoo Qajeelfama Baasuu**  
 Biiron dambii kana raawwachiiisuuf qajeelfama baasuu ni danda'a.

**84. Yeroo Dambiin Kun Hojiirra Itti Oolu**  
 Dambiin kun Waxabajjii guyyaa 6, bara 2011 irra eegalee hojiirra kan oolu ta'a.

**Finfinnee,**  
**Waxabajjii 6, bara 2011**  
**Shimallis Abdiisaa**  
**Pirezidaantii Ittaanaa Mootummaa Naannoo Oromiyaa**

**81. የቆይታ ዘዴዎች**  
 ቢሮው በሰነድ አያያዝ ዘዴና ሁኔታ ላይ በመመስረት የፋይናንስ መረጃና መዛግብት የቆይታ ጊዜ የሚወስንበት መመሪያ ሊያወጣ ይችላል።

**82. ተፈጻሚነት ስለማይኖራቸው ሕጎች**  
 1) ይህን ደንብ የሚቃረን ማንኛውም ደንብ፣ መመሪያ እና ልማዳዊ አሠራር በዚህ ደንብ ውስጥ በተሸፈኑ ጉዳዮች ላይ ተፈጻሚነት አይኖረውም፤  
 2) የኦሮሚያ የፋይናንስ አስተዳደር ደንብ ቁጥር 138/2004 በዚህ ደንብ ተሸሯል።

**83. መመሪያ የማውጣት ሥልጣን**  
 ቢሮው ይህን ደንብ ለማስፈጸም መመሪያ ሊያወጣ ይችላል።

**84. ደንቡ የሚፀናበት ጊዜ**  
 ይህ ደንብ ከሰኔ 6, 2011 ጀምሮ የፀና ይሆናል።

**ፊንፊኔ**  
**ሰኔ 6, 2011**  
**ሺመልስ አብዲሣ**  
**የኦሮሚያ ክልላዊ መንግስት ምክትል ፕሬዝዳንት**

**81. Methods of Retention**  
 The Bureau may issue directive whereby it determines the duration of retention of financial information and records depending on handling methods and condition of the documents.

**82. Inapplicable Laws**  
 1) Any regulation, directive and customary practice which contradicts with this regulation shall not be applicable on the matters covered under this regulation;  
 2) Oromia Regional State Financial Administration Regulation No.138/2012 is repealed by this regulation.

**83. Power to issue directive**  
 The Bureau may issue directive for the implementation of this regulation.

**84. Effective Date**  
 This Regulation shall enter in to force as of June 13, 2019

**Finfine**  
**June 13, 2019**  
**Shimelis Abdisa**  
**Vice President of Oromia Regional State**