



MAGALATA OROMIYAA
መገለጫ ኦሮሚያ
MEGELETA OROMIA

Waggaa 17^{ffaa} Lakk.....138/2004
 17th ዓመት ቁጥር.....138/2004
 17th year No.....138/2012

Finfinnee.....Onkololeessa 19/2004
 ፊንፊኔ.....ጥቅምት 19/2004
 Finfine.....October, 27/2012

Gatii Tokkoo _____ ያንዱ ዋጋ _____ Unit Price _____	To'annoo Caffee Mootummaa Naannoo Oromiyaatiin kan Bahe በኦሮሚያ ብሔራዊ ክልላዊ መንግሥት በጨፌ ኦሮሚያ ጠባቂነት የወጣ	Lakk S. Poostaa _____ ፖ.ሣ. ቁጥር _____ P.O. Box _____
<p align="center"><u>Qabeentaa</u> Dambii Lakk. 138/ 2004 Dambii Bulchiisa Faayinaansii Mootummaa Naannoo Oromiyaa Irra Deebiidhaan Bahe</p>	<p align="center"><u>ማውጫ</u> ደንብ ቁጥር 138/2004 በድጋሚ የወጣ የኦሮሚያ ክልላዊ መንግሥት የፋይናንስ አስተዳደር ደንብ</p>	<p align="center"><u>Content</u> Regulation: No 138/2012 Oromia Regional Government Financial Administration Regulation</p>
Mootummaan itti gaafatamummaa irraa eegamu bahuuf Sirni Bulchiinsa Faaynaansii Mootummaa caalaatti bu'aa qabeessa gochuu fi karoraa guddinaa fi transiiformeeshinnii hojiirra oolchuuf Dambii Bulchiinsa Faaynaansii baasuun barbaachisaa ta'ee waan argameef; Labsii Bulchiinsa Faayinaansii Mootummaa Naannoo	መንግሥት የሚጠበቅበትን ተጠያቂነት ለመወጣት የመንግሥት ፋይናንስ አስተዳደር ስርዓት በበለጠ ውጤታማ ለማድረግና የይድገትና ትራንስፎርሜሽን ይቅድ ሥራ ላይ ለማዋል ፋይናንስ አስተዳደር ደንብን ማውጣት አስፈላጊ ሆኖ በመገኘቱ፤ የኦሮሚያ ክልላዊ መንግሥት ፋይናንስ አስተዳደር አዋጅ ቁጥር	Whereas; in order to discharge the responsibility of making its financial administration system more efficient and implement Growth and Transformation Plan it is found necessary to issue financial administration regulation; Whereas; in order to implement Financial Administration Proclamation of the Regional Government of Oromia it is

<p>Oromiyaa Lakk. 156/2002 hojiirra oolchuf dambii kana baasuun barbaachisaa ta, ee waan argameef; Akkaataa Labsi Lakk.163//2003 keewwata 65 (2) tiin dambiin kanatti aanu bahee jira.</p> <p style="text-align: center;">Kutaa Tokko Tumaalee Waliigalaa</p> <p>1. Mata Duree Gabaabaa Dambiin kun “Dambii Bulchiinsa Faayinaansii Mootummaa Naannoo Oromiyaa Irra Deebiidhaan Bahe Lakk.138/2004” jedhamee waamama.</p> <p>2. Hiika Akkaataan jechichaa hiika biroo kan kennisiisuuf yoo ta'e malee dambii kana keessatti:</p> <p>1) “Biirroo” jechuun Biirroo Maalaqaa fi Misooma Dinagdee Oromiyaati.</p> <p>2) “Kaffaltii dursaa” jechuun jijjiirraan gatii kan hin taasifamnee fi fudhataan yeroo murtaa'ee booda kaffaltii of irraa buusuu yoo ta’u, waliigalteen osoo hin xumuramin dura bu’uura waliigalteen dirqama kaffaltii</p>	<p>156/2002 ሥራ ላይ ለማዋል የይህንን ደንብ ማውጣት አስፈላጊ ሆኖ በመገኘቱ፤</p> <p>በአዋጅ ቁጥር 163/2003 አንቀፅ 65/2 መሠረት የሚከተለው ደንብ ወጥተዕል።</p> <p style="text-align: center;">ክፍል አንድ ጠቅላላ ድንጋጌዎች</p> <p>1) አጭር ርዕስ ይህ ደንብ “በድጋሚ የወጣ የኦሮሚያ ክልላዊ መንግሥት ፋይናንስ አስተዳደር ደንብ ቁጥር 138/2004” ተብሎ ይጠቀሳል።</p> <p>2) ትርጓሜ የቃሉ አገባብ ሌላ ትርጉም የሚያሰጠው ካልሆነ በስተቀር በዚህ ደንብ ውስጥ፡-</p> <p>1) “ቢሮ” ማለት የኦሮሚያ ገንዘብና ኢኮኖሚ ልማት ቢሮ ማለት ነው።</p> <p>2) “ቅድመ-ክፍያ” ማለት የዋጋ ለውጥ ያልተደረገለት እና ተቀባይ ከተወሰነ ጊዜ በኋላ ክፍያን ከራስ ላይ ማውረድ ስሆን፤ ስምምነት ሳይጠናቀቅ</p>	<p>found necessary to issue this regulation;</p> <p>Now, Therefore; according to Proclamation No 163/2011 article 65(2) this regulation is issued.</p> <p style="text-align: center;">Part One General Provisions</p> <p>1. Short title This Regulation may be cited as “Re-issued Financial Administration Regulation of Regional Government of Oromia No 138/2011”</p> <p>2. Definitions In this Regulation unless the context requires otherwise:</p> <p>1) “Bureau” means the Oromia Finance and Economic Development Bureau.</p> <p>2) “Advance” means payment for which there is no exchange of value and that is to be accounted for by the recipient at some later date and does not include a progress payment made on account of but before the completion of the</p>
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<p>sadarkaadhaan raawwatamu hin dabalatu.</p> <p>3) “Baasii kaappitaalaa” jechuun :-</p> <p>(a) Daandiiwwan, gamoowwan yookaan ijaarsaawwan biroo osoo hin dabalin lafa qabachuudhaaf, deebisanii qabachuudhaaf, fooyeessuudhaaf yookaan qopheessuudhaaf,</p> <p>(b) Daandiiwwan, gamoowwan yookaan ijaarsawwan biroo qabachuuf, hojjechuuf, qopheessuuf yookaan fooyeessuuf,</p> <p>(c) Meeshaawwan dhaabbata socho'an yookaan hin sochoone, tajaajilawwan , konkolaataawwanii fi dooniiwwan, xiyyaraawwan fi kan kana faakkataan qabachuuf, dhaabuuf yookaan bakka</p>	<p>በሬት በስምምነት መሠረት በደረጃ የምፈጸም የክፍያ ግዴታ አይጨምሪም።</p> <p>3) “የካፕታል ወጪ” ማለት፡-</p> <p>(ሀ) መንገዶች ህንፃዎች ወይም ሌሎች ግንባታዎችን ሳይጨምር መሬትን ለማያዝ፤ መልሶ ለመያዝ፤ ለማሻሻል ወይም ለማዘጋጀት፤</p> <p>(ለ) መንገዶች ህንፃዎች ወይም ሌሎች ግንባታዎች ለማያዝ፤ ለመስራት፤ ለማዘጋጀት ወይም ለማሻሻል፤</p> <p>(ሐ) ተንቀሳቃሽ ቋሚ ይቃዎች ወይም የማይንቀሳቀሱ፤ አገልግሎቶች፤ ተሽከርካሪዎችና መርከቦች፤ አውሮፕላኖችና የመሳሰሉትን ለመያዝ፤ ለማቆም ወይም ለመተካት፤</p> <p>(መ) ከዝህ በላይ በንሑስ አንቀፅ (ሀ-ሐ) ላይ የተዘረዘሩትን ለመፈጸም ወይም የኢንቨስትመንት ሥራ ወጪ ለመያዝ የተደረገው ወይም የምሆን ለማንኛውም ሰው የቅድመ-ክፍያ</p>	<p>contract.</p> <p>3) “Capital Expenditure” means:-</p> <p>(a) The acquisition, reclamation, enhancement or laying out of land exclusive of roads, buildings and other constructions;</p> <p>(b) The acquisition, construction, preparation, enhancement of roads, buildings and other constructions;</p> <p>(c) The acquisition, installation or replacement of movable or immovable permanent plant, services, vehicles and vessels and airplanes and other similar goods.</p> <p>(d) The making of advances, grants, or other financial assistance to any person towards</p>
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<p>buusuudhaf, (d) Armaan olitti keewwata xiqqaa a-c tti kan tarreeffaman raawwachuudhaaf yookaan baasii hojiiwwan investmentii qabachuudhaaf taasfame ykn ta'u nama kamiifiyyuu gargaarsa kaffaltii dursaa, yookaan deeggarsa maallaqaa gosa biraan kennuu, (e) Dhaabbatoota daldalaa qaamni seerummaa kennameef keessatti kaappitaala gahee aksiyoonaa yookaan kaappitaala liqii, abbummaadhaan qabachuuf, (f) Qo'annoo fi qorannoof, (g) Leenjii ijaarsa dandeettiif, (h) Tajaajila gorsaa dhimmoota armaan olitti tarreeffaman waliin wal-qabateef baasii taasifamuudha.</p>	<p>ድጋፍ ወይም የገንዘብ ድጋፍ በሌላ ዓይነት መስጠት፤ (ሠ) ሕጋዊ አካልነት የተሰጣቸው የንግድ ድርጅቶች ውስጥ የአክሲዮን ድርሻ ካፕታል ወይም የብድር ካፒታል በባለ-ቤትነት ለመያዝ፤ (ረ) ለጥናትና ምርምር፤ (ሰ) ለአቅም ግንባታ ስልጠና፤ (ሸ) በላይ ከተዘረዘሩት የምክር አገልግሎት ጉዳዮች ጋር ለተያያዘው የምደረገው ወጪ ነው፡፡ 4) “ይዳ ማስተላለፍ” ማለት የይዳ ከፋዩ ሰው ተጠያቅነት ወይም ከአንድ ድርጅት ወደ ሌላ ድርጅት ማስተላለፍ ስሆን፤ የይዳ ባለ-ቤቶች ወይም የገንዘብ ባለ-ቤቶች መካከል የምደረግ ማስተላለፍ ልጩምር ይችላል፤ 5) “የይዳና አገልግሎት ዋጋ” ማለት ይቃን ለማቅረብ፤ አገልግሎት ለማግኘትና በይቃዎች ለመገልገል፤ ተገልጋዮች ለመንግሥት መስሪያ ቤቶች የምያደርጉት ክፍያ</p>	<p>expenditure incurred or to be incurred by him on the matters mentioned from paragraphs (a) to (c) of this sub article or in the acquisition of investments; (e) The acquisition of share capital or loan capital in business organizations; (f) Costs incurred for research and study; (g) Capacity building training costs; (h) any associated consultancy costs of the above 4) “Debt assignment” means the transfer of the responsibility for a debt from one person, organization to another. It may include transfer from one debtor to another or one creditor to another. 5) “Fees and Charges” means a payment made by users to public bodies for the supply of goods,</p>
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<p>4) “Idaa Dabarsuu” jechuun ittigaafatamummaa nama idaa kaffaluu, yookaan dhaabbata tokkoo irraa gara biraatti dabarsuu yoo ta’u, abbootii idaa yookaan abbootii maallaqaa gidduutti dabarsaa taasifamu dabalatuu ni danda'a.</p> <p>5) “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,</p> <p>6) “Dinagdee maakiroo fi hammata fiizikaalaa” jechuun qabeenyi mootummaa karooraa yeroo giddu galeessaatiin akka gaggeeffamuu fi baajatni waggaa ramaadamus dinagdee maakiroo tasgabaa’e raawwachuudhaaf waliin kan walsime</p>	<p>ስሆን፤ የቅጣት ክፍያን አይጨምርም፤</p> <p>6) “የማይክሮ ኢኮኖሚና ፊዚካል ማቀፍ” ማለት የመንግሥት ንብረት በመካከለኛው ጊዜ ይቅድ እንድመራና የሚመደበው የዓመት በጀትም የተረጋጋ ማይክሮ ኢኮኖሚ ለመፈፀም ጋር የተቀናጀ ለማድረግ የተወሰነ የበጀት ጣራ መነሻ የሆነ የማይክሮ ኢኮኖሚ ሐሳብ ላይ የተመሠረተ በየዓመቱ የምስተካክል የገቢ ተመን እና የመንግሥት የ3 ዓመት ወጪ ስሆን የሚከተሉትን ይጨምራል፡-</p> <p>(ሀ) የመንግሥት ገቢ በፀደቀው በታሪፍ ግብር ክፍያ መሠረት ይሰበሰባል ተብሎ የምታሰብ፤</p> <p>(ለ) ታክስ ካልሆነው የመንግሥት ገቢ ላይ፤ ከመንግሥት ልማት ድርጅቶች ውጤት ላይ እና</p>	<p>rendering of services and use of facilities, and does not include penalties.</p> <p>6) “Macro Economic and Fiscal framework” means an estimated government revenue and expenditure of 3 years which is adjustable annually; a determined initial gross budget, based on macro-economic idea which is to make government asset be managed on middle term plan and also the allocated annual budget helps for stabilization of the macro-economy and includes the following:-</p> <p>(a) Tax revenue forecasts at existing rate of taxation,</p> <p>(b) Forecasts of non-tax revenues (surplus of public enterprises, fees, user charges, etc.) based on revenue projections applicable in setting where there is no change in policy,</p> <p>(c) Estimation of</p>
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<p>gochuuf ka'umsaa baaxii baajataa murtaa'e kan ta'e yaada dinagdee maakiroo irratti kan hunda'ee waggaa waggaan kan siraa'u tilmaama galii fi baasii mootummaa waggaa 3 yoo ta'u, kanneen armaan gadii ni dabalata:</p> <p>(a) Galii mootummaa bu'uura kaffaltii taarifa gibiraa mirkannaa'en walitti qabama jedhamee yaadamu,</p> <p>(b) Galiiwwan mootummaa taaksii hin taane irraa, bu'aa dhaabbiilee hojii misooma mootummaa irraa, fi kaffaltiiwwan tajaajilamtoota adda addaa irraa galii walitti qabama jedhamee yaadamu,</p> <p>(c) Taarifa gibiraa ol'aanaa buusuudhaan, sirna gibiraa adda ta'e diriirsuudhaan yookaan fooyya'insa</p>	<p>ከተለያዩ ተገልጋዮች ክፍያዎች ላይ ይሰበሰባል ተብሎ የምታሰብ ገቢ፤</p> <p>(ሐ) ከፍተኛ የግብር ታርፍ በማትረፍ የተለየ የግብር ስርዓት በመዘርጋት ወይም የግብር ሰብሳቢ አካል አስተዳደር የመዋቅር ማሻሻያ ወይም የሚያስተዳድር በማድረግ፤</p> <p>በተጨማሪ ልሰበሰብ የምችለው የዋጋ ተመን፤</p> <p>(መ) ተጨማሪ ገቢ በመንግሥት ልማት ድርጅት ፖ.ሊ.ሲ ምክንያት፤ የመንግሥት ኢኮኖሚ ቅርንጫፍ የዋጋ ግምት ፖ.ሊ.ሲ፤ የማሕበራዊ ክፍያዎች አገልግሎት ላይ</p>	<p>additional tax revenues which may be mobilized by higher tax rates, a different tax structure, or institutional and administrative reforms in tax collection,</p> <p>(d) Estimation for additional income resulting from changes in the policy framework for public enterprises, public sectors pricing policy, charges in the social sectors,</p> <p>(e) Estimates of resources available from domestic and external borrowing and grants,</p> <p>(f) Projection of capital and recurrent expenditures,</p> <p>(g) Estimates of expenditure of budgetary subsidy of region, districts and city administration,</p> <p>(h) Projection of budget deficit of regional</p>
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<p>caasaa bulchiinsa qaama gibira walitti qabuu yookaan bulchuu taasisuudhaan, dabalataan tilmaama galii walitti qabamuu danda'uu</p> <p>(d) Galii dabalataa Sababa imaamata dhaabbilee misooma mootummatiin, imaammata gatii tilmaama damee dinagdee mootummaatiin, kaffaltiiwwan tajaajiloota hawaasummaa irratti sababa jijjirraan taasifameetiin galiin dabalataa ni argama jedhamee yaadamu,</p> <p>(e) Galii maddawwan biyya keessaa fi biyya alaa irraa liqii fi gargaarsaan ni argama jedhamee yaadamu,</p> <p>(f) Tilmaama baasii marmaartuu fi kaappitaalaa.</p> <p>(g) Tilmaama deggersa baasii baajata</p>	<p>ለውጥ በተፈጸመው ምክንያት ተጨማሪ ገቢ ይገኛል ተብሎ የምታሰብ፤</p> <p>(ሠ) ከሀገር ውስጥና ውጭ ሀገር ምንጭ ላይ በብድሪና ይርዳታ ይገኛል ተብሎ የምታሰብ ገቢ፤</p> <p>(ረ) የተመላላሽና ካፕታል ወጪ ግምት፤</p> <p>(ሰ) የክልል፤ ወረዳዎችና ከተሞች አስተዳደር የወጪ ድጋፍ በጀት ግምት፤</p> <p>(ሸ) የክልል መንግሥት የበጀት ጉድለት እና የበጀት ጉድለት ግምት መሸፈን፤</p> <p>(ቀ) ከፌዴራል መንግሥት ይገኛል ተብሎ የታሰበው የበጀት ድጋፍ።</p> <p>7) “የገንዘብ ሰነድ</p>	<p>government and deficit financing;</p> <p>(i) Projection of budgetary subsidy of the Federal Government,</p> <p>7) “Negotiable Security” means a financial instrument which is transferable from one person to another by being delivered with or without endorsement so the title passes to the transferee.</p> <p>8) “Security Deposit” means</p> <p>(a) A bill of exchange:</p> <p>(i) That is payable to the Bureau, and</p> <p>(ii) That is certified by an approved financial institution or drawn by an approved financial institution on itself;</p> <p>(b) A government guaranteed bond; or</p> <p>(c) Such other security as may be deemed</p>
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<p>naannoo ,aanaalee fi bulchiinsa magaalotaa,</p> <p>(h) Hir'ina baajata mootummaa naannoo fi tilmaama hir'ina baajataa uwisuu,</p> <p>(i) .Deeggarsa baajataa mootummaa federaalaa irraa argama jedhamee yaadame,</p> <p>7) “Sanada maallaqaa dabarsuu” jechuun mallattoon yookaan maallattoo malee nama tokkoo irraa gara biraatti sababa darbeen nama darbeef saniif mirga abbummaa maallaqaa sanada argamsisuudhaa.</p> <p>8) “Wabummaa qabachuu” jechuun:</p> <p>(a) Sanada hawaalaa ta’ee,</p> <p>(i) Biiirichaaf kan kaffalamuu fi</p> <p>(ii) dhaabbata maallaqaa beekkamaan kan mirkanaa’e yookaan maqaa dhaabbata</p>	<p>“ማስተላለፍ” ማለት በፍርማ ወይም ያለፍርማ ከአንድ ሰው ወደ ሌላ ሰው ስለተላለፈ ለተላለፈለት ሰው የገንዘብ ባለ-ቤትነት ሰነድ የምያስገኝ ነው፤</p> <p>8) “ዋስትና መያዝ” ማለት (ሀ) የሐዋላ ሰነድ ሆኖ፤</p> <p>(i) ለቢሮው የምክፈል እና፤</p> <p>(ii) በታዋቂ ገንዘብ ድርጅት የተረጋገጠ ወይም በታዋቂ ገንዘብ ድርጅት ስም ወጪ የሆነ፤</p> <p>(ለ) ለተሰጠው ቦንድ የመንግሥት ዋስትና፤</p> <p>(ሐ) በመንግሥት መስሪያ ቤት ተቀባይነት ልኖረው የምችልና በቢሮው የተረጋገጠ ሌላ ተመሳሳይ ዋስትና፡፡</p> <p>9) አዋጅ ማለት የኦሮሚያ ክልላዊ መንግሥት ፋይናንስ አስተዳደር አዋጅ</p>	<p>appropriate by the public body and approved by the Bureau;</p> <p>9) “Proclamation” means Financial Administration of Oromia Regional Government Proclamation No 156/2002.</p> <p>10) “Record” means any information in document or electronics.</p> <p>11) Other terms used in this Regulation shall have the respective meaning ascribed to them in the proclamation.</p> <p style="text-align: center;">Part Two Budget</p> <p>3. Principles</p> <p>1) Budget of the government shall have to be founded on plan;</p> <p>2) Budget of the government shall be prepared in accordance with macro-economic and fiscal framework;</p> <p>3) Mid-term development plan shall be prepared by the heads of government</p>
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<p>maallaqa beekkamaan kan bahe,</p> <p>(b) wabummaa mootummaa boondii kennamee yookan</p> <p>(c) Mana hojii mootummaan fudhatama qabachuu kan danda'uu fi Biirichaan kan mirkanaa'e wabuummaa walfakkaatuu kan biroodha.</p> <p>9) "Labsii" jechuun Labsii Bulchiinsa Faaynaansii Mootummaa Naannoo Oromiyaa Lakk.156/2002dha</p> <p>10) "Galme'e" jechuun sanadaan yookaan elektrooniksiin ragaa qabatamuudha.</p> <p>11) Labsii bulchiinsa faaynaasii mootummaan hiikan kennamee dambii kana keessatti jecha fi himooni hojii irraa oolaan labsiidhan hiikaa kennameef ni qabaatu.</p> <p>Kutaa Lama Baajata</p> <p>3. Qajeeltoowwan</p>	<p>ቁጥር፤ 156/2002 ነው፤</p> <p>10) መዝገብ ማለት በሰነድ በኤሌክትሮንክስ የምያዝ መረጃ ማለት ነው፤</p> <p>11) በመንግሥት ፋይናንስ አስተዳደር አዋጅ የተሰጠው ትርጉም በዚህ ደንብ ውስጥ ሥራ ላይ የዋሉ ቃላትና ዐረፍተ ነገሮች በአዋጅ የተሰጣቸውን ትርጉም ይኖራቸዋል።</p> <p>ክፍል ሁለት በጀት</p> <p>3) መመሪያዎች</p> <p>1) የመንግሥት በጀት ይቅድ ላይ የተመሰረተ መሆን አለበት፤</p> <p>2) የመንግሥት በጀት የማይክሮ እኮኖሚና የፊዚካል ሽፋን መሠረት በማድረግ መዘጋጀት አለበት፤</p> <p>3) የመካከለኛ ጊዜ ልማት በመንግሥት መስሪያ ቤት ከፍተኛ ሥራ አስኪያጆች መዘጋጀት አለበት፤</p> <p>4) የምዘጋጅ የገቢና ወጪ</p>	<p>offices;</p> <p>4) Budget estimates of revenue and expenditure shall be prepared for the upcoming fiscal year;</p> <p>5) No capital expenditure shall exceed the ceiling set in respect of each sector by the macro-economic and fiscal framework;</p> <p>6) The priorities established in the macro-economic and fiscal framework shall determine the priorities to be given for sectors in the capital budget.</p> <p>7) Where a government office is permitted to expend its internal revenue, such revenue shall be included in both its revenue and expenditure appropriation totals; however, no netting is permitted.</p> <p>4. Budget Preparation and Submission</p> <p>1) Budget estimates shall be prepared in accordance with financial limits and formats prescribed by the Bureau in</p>
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<p>1) Baajatni mootummaa karoora irratti kan hundaa'e ta'uu qaba.</p> <p>2) Baajatni mootummaa dinagdee maakiroo fi hammata fiizikaalaa bu'uraa godhaachuun qophaa'uu qaba.</p> <p>3) Karoorri misooma yeroo gidduu galeessaa itti gaafatamtoota ol'aannoo manneen hojii mootummaan qophaa'uu qaba.</p> <p>4) Tilmaamni baajata galii fi baasii qophaa'u baajata bara itti aanuuf ta'uu qaba.</p> <p>5) Baasiin kappitaalaa kamiyyuu dinagdee maakiroo fi hammata fiizikaalaa keessatti baaxii dameelee dinagdeetiif ramadaamee ol ta'u hin danda'u.</p> <p>6) Baajata kaappitaalaa keessatti dursi dameelee dinagdeef kennamu kan murtaa'u dinagdee maakiroo fi hammata fiizikaalaa keessatti dursi ibsame buu'ureffachuun ta'a.</p> <p>7) Manni hojii mootummaa</p>	<p>በጀት ግምት ለምቀጥለው ግመት በጀት መሆን አለበት፤</p> <p>5) ማንኛውም የካፒታል ወጪ የማይክሮ ኢኮኖሚና የፊዚካል ሽፋን ውስጥ ለኢኮኖሚ ቅርንጫፎች ጣራ ከተመደበው በላይ ልሆን አይችልም፤</p> <p>6) በካፒታል በጀት ውስጥ ለኢኮኖሚ ቅርንጫፎች የሚሰጠው ቅድሚያ የምወሰነው የማይክሮ ኢኮኖሚና የፊዚካል ሽፋን ውስጥ የተገለፀውን ቅድሚያ መሠረት በማድረግ ይሆናል፤</p> <p>7) በውስጥ ገቢ እንድጠቀም የተፈቀደለት የመንግሥት መስሪያ ቤት ካለ የገቢ በጀት እና ለመስሪያ ቤቱ የተፈቀደው ጠቅላላ ወጪ ውስጥ መደመር አለበት፤ የተጣራ ሕሳብን ማሳየት አይፈቀድም፤</p> <p>4) የበጀት ፍላጎትና አቅርቦት</p> <p>1) የበጀት ግምት የምዘገጀው የማይክሮ ኢኮኖሚ ግምት</p>	<p>the annual budget call letters on the basis of the macro-economic and fiscal framework to be approved by the by Administrative Council of the Region.</p> <p>2) Budget estimates of recurrent expenditure shall include a report of preliminary results of the first half of the current fiscal year and previous year budget performance;</p> <p>3) Recurrent and capital budget expenditure shall be signed by high officials of government offices.</p> <p>4) Budget estimates of tax revenue shall be prepared by the Bureau.</p> <p>5) Budget estimates of revenue from non tax sources shall be prepared the heads of government offices and submitted to the Bureau.</p> <p>6) Budget estimates of recurrent and capital budget expenditure shall be presented to the Bureau for revisions and consolidation.</p> <p>7) Budget estimates shall include estimates of foreign loan as well as all aids in cash and in kind that</p>
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<p>galii keessaatti akka fayyadamu hayyamameef yoo jiraate baajataa galii fi baasii waliigala wajjiriichaaf hayyamamee keessatti ida'amu qaba. Herrega qulqulluu agarsiisuun hin hayyamamu.</p> <p>4. Qophii Fi Dhiyeesa Baajataa</p> <p>1) Tilmaamni baajataa kan qophaa'u karoorra dinagdee maakiroo fi hammata fiizikaalaa Manni Maree Bulchiinsaa Naannichaa mirkanneessu ka'uumsa godhachuudhaan Hogganaan Biiroo xalayaa waamichaa baajata waggatiin kan beeksisu fiixee fi sirna dhiyeesa baajataa bu'uura godhachuudhaan ta'a.</p> <p>2) Tilmaamni baajata baasii marmaartuu gabaasa baajataa walakkaa waggaa barichaa, akkasumas, raawwannaa baajata bara darbee kan qabate ta'uu qaba.</p> <p>3) Tilmaamni baajata baasii</p>	<p>እና የፊዚካል ሽፋን የክልሉ አስተዳደር ምክር ቤት በምያፀድቀው መነሻ በማድረግ የቢሮው ሐላፊ የጥሪ ደብዳቤ በአመት በጀት በምያሳውቀው ጫፍ እና የበጀት አቀራረብ ስርዓት መሠረት በማድረግ ይሆናል፤</p> <p>2) የተመላሽ ወጪ በጀት ግምት የዘመኑ ግማሽ አመት ሪፖርት፤ እንደሁም የባለፈው በጀት ዘመን አፈጻጸም ያካተተ መሆን አለበት፤</p> <p>3) የቋሚ እና ካፕታል ወጪ በጀት ግምት በመንግሥት መስሪያ ቤት ከፍተኛ ባለ-ስልጣናት መፈረም አለበት፤</p> <p>4) ከታክሲ ገቢ ምንጮች በጀት ግምት የምሰበሰበው በቢሮ የምወሰን ይሆናል፤</p> <p>5) ከታክሲ ገቢ ምንጮች በጀት ግምት አልሆነው የምገኘው በመንግሥት ከፍተኛ መስሪያ ቤት ሐላፊ ተዘገጅቶ ለቢሮው</p>	<p>government offices expect to receive in the upcoming fiscal year including full details of the nature of the aid-in-kind and its estimated monetary value.</p> <p>8) A government office permitted to expend its internal revenue, when allowed by law to expend the last year unspent money without crediting should present the balance of net account and transferred unspent money, revenue and expenditure budget estimate.</p> <p>5. Approval of Budget Estimate</p> <p>1) Upon completion of evaluations and any necessary revisions and discussions with the heads of government offices, the Bureau shall present the compiled budget estimations of recurrent and capital expenditures to the Administrative Council for recommendation.</p> <p>2) The budget estimates recommended by the Administrative Council of the region shall be submitted to the “Caffee” by head of</p>
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<p>idilee fi kaappitaalaa itti gaafatamtoota ol aanoo manneen hojii mootummaatiin mallatteeffamuu qaba.</p> <p>4) Tilmaamni baajata maddawwan galii taaksii irraa walitti qabamu Biiron kan qophaa’u ta’a.</p> <p>5) Tilmaamni baajata galii maddawwan galii taaksii hin taanee irraa argamu itti gaafatamaa ol’aanaa mana hojii mootummaan qophaa’ee Biiroof dhiyaachuu qaba.</p> <p>6) Tilmaamni baajata baasii marmaartuu fi kaappitaalaa gamagamaaf barbaachisaa yeroo ta’utti irraa deebi’amee akka ilaalamu gochuudhaa fi hojiiwwan xumuraaf Biiroodhaaf dhiyaachuu qaba.</p> <p>7) Tilmaamni baajataa biyya alaa irraa liqiin argamu akkasumaas mana hojii mootummaa kamiyyuu bara baajataa itti aanutti tilmaama</p>	<p>መቅረብ አለበት፤</p> <p>6) የተመላሽና ካፕታል ወጪ በጀት ግምት ለግምገማ አስፈላጊ በምሆንበት ጊዜ በድጋሚ እንድታይ ለማድረግ እና ለመጨረሻ ሥራዎች ለቢሮ መቅረብ አለበት፤</p> <p>7) ከውጭ ሀገር በብድር የምገኝ የበጀት ግምት እንድሁም ማንኛውም የመንግሥት መስሪያ ቤት በምቀጥለው የበጀት አመት የጥሬ ገንዘብ ድጋፍ ግምት እና በአይነት አገኛለው ብሎ ከምጠብቀው በመልክ የሚተይ የእርዳታ አይነት፤ በገንዘብ ያወጣል ተብሎ ከምገመተው ዋጋ ጋር የሙሉ መረጃ ዝርዝር ያለው መሆን አለበት፤</p> <p>8) በገቢው እንድጠቀም የተፈቀደለት የመንግሥት መስሪያ ቤት፤ የባለፈውን አመት ቀሪ ሳያፍስስ እንድጠቀምበት በሕግ የተፈቀደለት ከሆነ፤ የተጣራ ሕሳብና የተዛወረ</p>	<p>the Bureau.</p> <p>3) The head of the Bureau shall notify heads of government offices the budget approved by the “Caffee”.</p> <p>6. Budget Calendar The Bureau shall issue a directive setting the budget calendar.</p> <p>7. Discretion If a government office fails to submit its budget estimates in accordance with article 6 of this Regulation on schedule of the budget calendar set by the Bureau, the head of Bureau shall use its discretion to decide what shall included in the budget estimates.</p> <p>8. Budget Preparation Performance The process of preparation, confirmation and approval of annual budget of government offices being according to article 4 and 7 of the Finance Administration Regulation, its accomplishment will be as follows:-</p> <p>1) The Bureau after preparation of criteria for allocation of recurrent and capital budget and budget ceilings of the Region,</p>
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<p>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.</p> <p>8) Manni hojii mootummaa galii isaatiin akka fayyadamu hayyamameef, haftee bara darbee osoo hin dhangalaasin akka itti fayyadamu seeraan kan heyyamameef yoo ta'e, herrega qulqullaa'ee fi haftee maallaqa naanna'ee tilmaama baajata galii fi baasii waliin dhiyeessuu qaba.</p> <p>5. Tilmaama Baajataa Raggaasisuu</p> <p>1) Tilmaamni baajataa gamaaggamamee, qorannoonii fi mareen barbaachisaa ta'ee itti gaafatamtoota ol'aanoo manneen hojii mootummaa waliin taasisamee erga xumuramee booda,</p>	<p>ቀሪ ገንዘብ የበጀት ገቢ እና ወጪ ግምትን አብሮ ማቅረብ አለበት።</p> <p>5) የበጀት ግምትን ማፅደቅ</p> <p>1) የተገመገመው በጀት ግምት አስፈላጊ ጥናትና ምክክር ክፍተኛ የምንግሥት መስሪያ ቤት ሀላፊዎች ጋር ተደርጎ ከተጠናቀቀ በኋላ የቢሮው ሀላፊ አጠቃላይ በጀት ተመላላሽና ካፕታል ወጪ ግምት ታይቶ እንድደገፍ ለአስተዳደር ምክር ቤት ያቀርባል፤</p> <p>2) የቢሮ ሀላፊ በክልሉ አስተዳደር ምክር ቤት የተደገፈውን የበጀት ግምት ለጨፌ ያቀርባል፤</p> <p>3) የቢሮው ሀላፊ በጨፌ የፀደቀውን ክፍተኛ የምንግሥት መስሪያ ቤት ሀላፊዎች እንድያውቁ ያደርጋል።</p> <p>6) የበጀት ጊዜ ሠንጠረዥ</p> <p>ቢሮ የበጀት ዚግጅት ጊዜን የምወስን የሠንጠረዥ መመሪያ ያወጣል።</p>	<p>Districts and Cities administration sends a budget call to government offices.</p> <p>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.</p> <p>3) The Bureau or respective Offices of Finance and Economic Development based on budget ceilings coordinated supported budget of government offices and submit agreements to respective administrative council.</p> <p>4) After agreed up on supported budget request the Bureau or Offices of Finance and Economic Development coordinated and submitted for approval to the Caffee and administrative council of District and city administration.</p> <p>5) The Bureau or Finance and Economic Development Office make the approved budget known to concerned</p>
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<p>Hogganaan Biiroo tilmaamni baajataa waliigalaa baasii marmaartuu fi kaappitaalaa ilaalamee akka dergaramu mana maree bulchiinsaaf ni dhiyeessa.</p> <p>2) Hogganaan Biiroo tilmaama baajataa mana maree bulchiinsaaf naannichaatiin deggarame caffeehaaf ni dhiyeessa</p> <p>3) Hogganaan Biirichaa baajata caffeehaan ragga'e itti gaafatamtoonni ol'aanoon mana hojii mootummaa akka beekan ni taasisa.</p>	<p>7) ልዩ ሥልጣን ማንኛውም የመንግሥት መስሪያ ቤት በዚህ አንቀጽ 6 መሠረት የምወሰን የበጀት ጊዜ ሠንጠረዥ ውስጥ የበጀት ግምቱን ካላቀረበ የቢሮው ሀላፊ የተሰጠውን ልዩ ሥልጣን ተጠቅሞ የበጀት ግምት ውስጥ ልያዙ የምገባቸውን ነገሮች ይወስናል፤</p> <p>8) የበጀት ዝግጅት አፈጻጸም የመንግሥት መስሪያ ቤቶች የአመት በጀት የዝግጅት አፈጻጸም ህደት፤ ማረጋገጥና ማዕደቅ በፋይናንስ አስተዳደር ደንብ አንቀጽ 4 እና 7 ስር በተደነገገው መሠረት የምክናወን ሆኖ፤ አፈጻጸም እንደምክተለው ይሆናል፡-</p> <p>1) ቢሮ ቋሚና ካፒታል በጀት የምክፋፈልበት መስፈርትና የክልል፤ ወረዳና ከተማ አስተዳደሮች በጀት ጣራ በማዘጋጀት ለመንግሥት መስሪያ ቤቶች የበጀት ጥሪ ይልካል፤</p> <p>2) የመንግሥት መስሪያ</p>	<p>body. Finance and Economic Development Office of District or City Administration urgently notifies the Bureau the approved budget.</p> <p>9. Budget Transfer</p> <p>1) The head of the Bureau may grant transfer from recurrent to capital appropriations when necessitated by an approved reorganization of government office, or where it can be demonstrated beneficial to the achievement of government objectives</p> <p>2) Transfer from other recurrent expenditures to salaries, wages and allowances shall be subject to the approval of head of the Bureau.</p> <p>3) Transfer from capital budget to recurrent budget is not allowed.</p> <p>4) The head of the Bureau shall introduce a budget implementation monitoring mechanism in order to enable it effect transfer to another government office budget appropriated to a certain government office which fails to us the budget.</p>
<p>6. Gabatee Yeroo Baajataa Biiroon qajeelfama gabatee yeroo qophii baajataa murteessu ni baasa.</p> <p>7. Aangoo Addaa Manni hojii mootummaa kamiyyuu, bu'uura dambii kana keewwata 6n gabatee yeroo baajataa murtaa'u keessatti tilmaama baajata isaa yoo hin dhiyeessine Hogganaan Biiroo aangoo addaa kennameef</p>		

<p>fayyadaamuun tilmaama baajataa keessatti wantoota qabamuu qaban ni murteessa.</p> <p>8. Raawwii Qophii Baajataa</p> <p>Adeemsi raawwii qophii, mirkaneesuu fi raggaasisuu baajata waggaa manneen hojii mootummaa akkaataa dambii bulchiinsa faaynaansii keewwata 4 fi 7 jalatti tumameen kan raawwatamu ta'ee, raawwiin isaa haala armaan gadiitiin ta'a.</p> <p>1) Biiron ulaagaa baajatni idilee fi kaappitaalaa ittiin qoodamuu fi baaxii baajataa naannoo, aanaalee fi bulchiinsa magaalotaa qopheessuun waamicha baajataa manneen hojii mootummaaf ni erga.</p> <p>2) Manneen hojii mootummaa ulaagaa qoodii fi baaxii baajataa ergameef bu'uureeffachuudhan baajataa idilee fi kaappitaalaa qopheessanii dhiyeessuun mariin</p>	<p>ቤቶች የተላከላቸውን የበጀት ማከፋፈልና ጣራ መስፈርት መሠረት በማድረግ የአሜሪካ ካፕታል በጀት አዘጋጅቶ በማቅረብ በበጀት ምክር ቤብ መደገፍ ይካሄዳል፤</p> <p>3) ቢሮ ወይም የገንዘብና እኮኖሚ ጽሕፈት ቤቶች በበጀት ጣራ ላይ በመመስረት የተደገፈውን የመንግሥት መስሪያ ቤቶች በጀት በማቀናጀት በየደረጃው ላሉት የአስተዳደር ምክር ቤት ስምምነት ያቀርባል፤</p> <p>4) ከተስማማበት በላይ ቢሮ ወይም የገንዘብና እኮኖሚ ልማት ጽሕፈት ቤት የተደገፈውን የበጀት ጥያቄ በማቀናጀት እንደፀድቅ ለጨፌ ወይም ለወረዳ እና ከተማ አስተዳደር ምክር ቤት ያቀርባል፤</p> <p>5) ቢሮ ወይም የገንዘብና እኮኖሚ ልማት ጽሕፈት ቤት የጸደቀውን በጀት የመንግሥት መስሪያ</p>	<p>The Bureau shall issue a directive establishing a procedure by which such transfer may be effected.</p> <p>5) After the budget closure, when a new recurrent or capital program has faced, based on the decision of Administrative Council, the Bureau may transfers budget within a government office, or from one government office to another, or a program to be decided to be closed to new recurrent or authorized capital budget.</p> <p>6) A request shall be submitted to Finance and Economic Development Office for a budget transfer to be made among government offices at district or city administration and the office shall submit the issue to city or district administrative council with approval recommendation and the Finance and Economic Development Office implements the decision of the administrative council.</p> <p>7) Budget transfer from one district to another or from one city administration to</p>
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<p>baajataa deeggeeruun gaggeeffama.</p> <p>3) Biiron yookiin waajjiraaleen maallaqaa fi misooma dinagdee baaxii baajata irratti hundaa'uun baajataa manneen hojii mootummaa deeggarame walitti qindeessuun waliigaltee mana maree bulchiinsa sadarkaan jiraniif ni-dhiyeessu.</p> <p>4) Erga irratti waliigalameen booda Biiron yookiin waajjirii maallaqaa fi misooma dinagdee gaaffii baajata deeggaramee qindeessuudhaan akka ragga'uuf caaffee yookaan mana maree aanaa fi bulchiinsa magaalaaf ni dhiyeessu.</p> <p>5) Biiron yookiin waajjiirri maallaqaa fi misooma dinagdee baajata ragga'e manneen hojii mootummaa fi qaamni dhimmi ilaalu hundi akka beekan ni taasisa.</p> <p>6) Waajjiirri maallaqaa fi</p>	<p>ቤቶችና የምመለከተው ሁሉም አካል እንድያውቁ የደርጋል። የወረዳና ከተማ አስተዳደር የፀደቀውን በጀት ለቢሮ በአስቸኝዕይ ያሳውቃሉ።</p> <p>9. የበጀት ለውጥ</p> <p>1) የቢሮው ሀላፊ በመንግሥት መስሪያ ቤት መዋቅር ለውጥ ምክንያት ወይም የመንግሥትን አለማ ከግብ ለማድረስ አስፈላጊ ሆነ ካገኘው፤ ከሚሚ በጀት ወደ ካፕታል በጀት የምደረገውን የበጀት ለውጥ መፍቀድ ይችላል፤</p> <p>2) ከተመላላሽ በጀት ወደ ደሞዝ፤ የአጭር ጊዜ የጉልበት ዋጋ ወይም አገልግሎት ወይም የሰራተኞች ውሎ አበል ለውጥ መፈጸም የምቻለው በቢሮው ሀላፊ ከተፈቀደ ከተፈቀደ ብቻ ይሆናል፤</p> <p>3) ከካፕታል በጀት ወደ ተመላላሽ በጀት መለወጥ አይቻልም፤</p> <p>4) የመንግሥት መስሪያ ቤት የተፈቀደለትን በጀት የማይጠቀም ሆነው ከተገኘ፤</p>	<p>another shall only be done by the decision of Regional Administrative Council.</p> <p>8) The head of the Bureau may in whole or in part delegate to heads of government offices the budget transfer power vested in him by article 23 and 24 of the Proclamation. The mode of implementation of this delegation shall be described by a directive.</p> <p>10. Procedure of Budget transfer Any government office requesting budget transfer or effecting 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.</p> <p>11. Supplementary Appropriation</p> <p>1) When the need for supplementary appropriation arises, proposals for such appropriation shall be submitted to the Bureau in accordance with the directives to be issued by the Bureau.</p> <p>2) The head shall cause</p>
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<p>misooma dinagdee aanaa yookiin bulchiinsa magaalaa baajata ragga'e Biiroof ariitiidhaan ni beeksisu.</p> <p>9. Jijjiirraa Baajataa</p> <p>1) Hogganaan Biirichaa sababa jijjiirraa caasaa mana hojii mootummaatiin yookaan kaayyoowwan mootummaa galmaa'an gahuuf barbaachisaa ta'ee yoo arge, jijjiirraa baajata idilee irraa gara kaappitaalaatti taasifamu hayyamuu ni danda'a.</p> <p>2) Baajata marmaartuu irraa gara mindaa, gatii humnaa yeroo gabaabaa yookaan tajaajilaa yookaan durgoo hojjettootaaf jijjiirraa raawwachuu kan danda'amu Hogganaa Biiroon yoo hayyamame qofa ta'a.</p> <p>3) Baajata kaappitaalaa irraa gara baajata marmaartuutti jijjiiruun hin danda'amu.</p> <p>4) Manni hojii Mootummaa baajata hayyamameef kan itti hin fayyadamne</p>	<p>ወደ ሌላ መንግሥት መስሪያ ቤት መለወጥ እንደምችል የቢሮው ሀላፊ የበጀት አፈጻጸም መከተል የምያስችል ስርዓት ይዘረጋል፤ የበጀት ለውጥ ስርዓት የምፈጸምበት አስመልክቶ ቢሮው በምያወጣው መመሪያ የሚወሰን ይሆናል፤</p> <p>5) በጀት ከጸደቀ በኋላ የቋሚ ወይም ካፕታል አድስ ፕሮግራም ካጋጠመ ቢሮው የአስተዳደር ምክር ቤት ውሳኔ ላይ በመመስረት አንድ መስሪያ ቤት ውስጥ፤ ወይም ከአንድ መስሪያ ቤት ወደ ሌላ ወይም እንድዘጋ ከምወሰንበት ውሳኔ ወደ ተፈቀደለት አድስ ቋሚ ወይም ካፕታል ፕሮግራም በጀት በመቀየር እንድከናወን ያደርጋል፤</p> <p>6) የበጀት ለውጥ በወረዳ ደረጃ ወይም በከተማ አስተዳደር የመንግሥት መስሪያ ቤት መካከል የምደረገው ጥያቄው ለገንዘብና ኢኮኖሚ ጽሕፈት ቤት ቀርቦ የጽሕፈት ቤቱ የውሳኔ ሀሳብ ለወረዳ ወይም</p>	<p>supplementary budget to be approved and become effective in accordance with budget approval and notification procedures set in proclamation No 156/2002 article 21(2) and implements the same.</p> <p>12. Budgetary Control</p> <p>1) Subject to directives to be issued by the Bureau, heads of government officials shall maintain a register of appropriations, authorized transfers and allotments for each budgetary head and sub-head and each capital project.</p> <p>2) Subject to directives to be issued by the Bureau, the heads of government offices shall provide information to enable the government to maintain necessary central controls over budgetary funds.</p> <p style="text-align: center;">Part Three Public Disbursements</p> <p>13. Disbursement and Payment</p> <p>Disbursements or payments may be made only if they are appropriated.</p> <p>14. Payment Vouchers</p> <p>No payment shall be made unless it is adequately vouched; and government offices shall</p>
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<p>ta'ee yoo argame, gara mana hojii mootummaa biraatti jijjiiruu akka danda'u Hogganaan Biirichaa sirna raawwii baajataa hordofuu dandeessisu ni diriirsa . Sirna jijjiiraan baajataa itti raawwatamuu ilaalchisee qajeelfamaa Biiron baasuun kan murtaa'u ta'a.</p> <p>5) Baajatni erga ragga'een booda sagantaan haaraa idilee yookaan kaappitaalaa yoo qunname Biirichi murtee mana maree bulchiinsaa irratti hundaa'uudhan mana hojii tokko keessatti, yookaan mana hojii tokko irraa gara biraatti ykn sagantaa akka cufamu itti murtaa'u irraa gara sagantaa haaraa idilee yookaan kaappitaalaa heyyamametti jijjiirraan baajata akka raawwatamu ni taasisa.</p> <p>6) Jijjiirraan baajataa sadarkaa aanaatti yookaan bulchiinsa magaalaatti manneen</p>	<p>ከተማ አስተዳደር ምክር ቤት በማቅረብ በአስተዳደር ምክር ቤት በምስጢር ውሳኔ ላይ በመመስረት የገንዘብና ኢኮኖሚ ጽሕፈት ቤት ያከናውናል፤</p> <p>7) ማንኛውም የበጀት ለውጥ ከአንድ ወረዳ ወደ ሌላ ወረዳ ወይም ከአንድ ከተማ አስተዳደር ወደ ሌላ ከተማ አስተዳደር ማከናወን የምቻለው የክልሉ አስተዳደር ምክር ቤት ከወሰነ ብቻ ብቻ ይሆናል፤</p> <p>8) የቢሮው ሀላፊ በአዋጅ አንቀጽ 23 እና 24 መሠረት የተሰጠውን በጀት የመለወጥ ስልጣን በሙሉ ወይም በግማሽ ከፊተኛ የመንግሥት መስሪያ ቤቶች ሀላፊዎች ውክልና መስጠት ይችላል። አፈጻጸሙ በመመሪያ የምወሰን ይሆናል፤</p> <p>10. የበጀት ለውጥ አፈጻጸም የበጀት ለውጥ የምጣይቅ ወይም በተሰጠው ውክልና ለውጥ የምያከናውን ማንኛውም የመንግሥት</p>	<p>complete payment vouchers for all payments in accordance with the directives to be issued by the Bureau.</p> <p>15. List of Authorized Persons</p> <p>1) The heads of every government offices shall establish and maintain list of employees whom he has authorized to sign the documents referred to in this regulation.</p> <p>2) Such lists shall be circulated to Work Process of Finance, Audit and the Bureau.</p> <p>16. Cash Management</p> <p>1) Cash management shall be handled in such a manner as to enable the maintain of accounts at minimum balance based on the cash requirement of government offices to execute the expenditure budget appropriated to their work programs and the cash flow of the treasury;</p> <p>2) For the purpose of sub-article (1) of this Article, government offices shall be required to apply a cash management approach based on zero balance accounting;</p>
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<p>hojii mootummaa gidduutti taasifamu gaaffiin isaa waajjira maallaqaa fi misooma diinagdeef dhiyaatee yaada murtii waajjira kanaa mana maree bulchiinsa maagaalaaf yookaan aanaaf dhiyeessuun murtii mana marii bulchiinsan kennamu irratti hundaa'uudhan waajjirri maallaqaa fi misooma dinagdee ni raawwatama.</p> <p>7) Jijjiirraa baajataa kamiyyuu aanaa tokko irraa gara aanaa biraatti yookaan bulchiinsa maagaala tokko irraa gara bulchiinsa magaala biraatti raawwachuun kan danda'amu manni maree bulchiinsa naannichaa yoo murteesse qofa ta'a.</p> <p>8) Hoogganaan biirichaa bu'uura labsii keewwata 23 fi 24tiin aangoo baajata jijjiiruu kenameef guutuun yookaan gartookkeen bakka bu'ummaa itti</p>	<p>መስሪያ ቤት ቢሮ በምያወጣው መመሪያ መሠረት የጥያቄና በጀት ፍቃድ በበቂ ቅፅ ኮፒ መሙላት አለበት።</p> <p>11.ተጨማሪ በጀት</p> <p>1) ተጨማሪ በጀት መጠየቅ አስፈላጊ ሆኖ ስገኝ፤ ጥያቄው ብሮው የምያወጣን መመሪያ መሠረት በማድረግ ተዘጋጅቶ መቅረብ አለበት፤</p> <p>2) ሀላፊ አዋጅ ቁጥር 156/2002 አንቀፅ 21.2 መሠረት የተቀመጠውን በጀት የማጽደቅና መሳወቅ ስርዓት በመከተል ተጨማሪ በጀት እንድጸድቅ ያደርጋል።</p> <p>12.የበጀት ቁጥጥር</p> <p>1) የመንግሥት መስሪያ ቤቶች ከፍተኛ ሀላፊዎች ቢሮ በምያወጣ መመሪያ መሠረት እያንዳዱ የበጀት ሪፖርት እና የተፈቀደው የፕሮጀክት የበጀት ለውጥ መዝገብ እና የምያሳየው</p>	<p>3) Heads of government offices shall have to submit to the Bureau plan of the quarterly cash requirements of the respective government office for which they are responsible, by breaking it down into parts representing their monthly requirements;</p> <p>4) In the event of failure by government offices to submit their cash requirements in accordance with sub article (3) of this Article and the directive to be issued by the Bureau, the Bureau shall fix the amount on the basis of information available to it.</p> <p>5) A cash requirement plan shall indicate the amount of monthly expenditure and when the cash is needed.</p> <p>6) Without prejudice to the provision of sub article (5) of this Article, government offices collecting revenue shall be required to submit to the Bureau their plan and performance report of revenue collection of each upcoming and outgoing month.</p>
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<p>gaafatamtoota ol'aanoo manneen hojii mootummaaf kennuu ni danda'a. Haallii raawwiisaa qajeelfamaan kan murtaa'u ta'a.</p>	<p>ምደባ መኖር አለበት፤</p> <p>2) ከፊትኛ የመንግሥት መስሪያ ቤቶች ሀላፊዎች ቢሮ በምያወጣ መመሪያ መሠረት መንግሥት በጀት ላይ ቁጥጥር ማድረግ የምያስችል መረጃን በማይክሌት ማቅረብ አለባቸው።</p>	<p>17. Disbursement and Payment of Public Money</p> <p>1) Disbursement or payment of public money shall be effected by depositing the money in to the bank account of government offices or creditor to whom the money is transferred.</p> <p>2) Notwithstanding the provision of sub article (1) of this Article, the condition in which payment may be effected by cheque, letter of credit or in cash shall be prescribed by a directive to be issued by the Bureau.</p> <p>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 public bodies.</p>
<p>10. Raawwii Jijjiirraa Baajataa</p> <p>Manni hojii mootummaa jijjiirraa baajataa gaaffatu yookaan bakka bu'iinsa kennameefiin jijjiirraa raawwatuu kamiyyuu bu'uura qajeelfama Biirtoon baasuun unkaalee gaaffii fi hayyama baajataa kooppii gahaan guutuu qaba.</p>	<p>ክፍል ሦስት</p> <p>የመንግሥት ገንዘብ ክፍያ</p> <p>13. ክፍያና ወጪ</p> <p>የመንግሥት ገንዘብ ክፍያ መፈጸም የምችለው የተፈቀደው በጀት ካለ ብቻ ነው።</p>	<p>18. Safety of Money in the custody of Cashers</p> <p>The Bureau shall use an insurance scheme to hedge against risk of loss, under any circumstances, of public money in the custody of cashers.</p>
<p>11. Baajataa Dabalataa</p> <p>1) Gaaffiin dabalata baajataa dhiyeessuun barbaachisaa ta'ee yoo argamu, gaaffiichi qajeelfama Biirtoon baasuu bu'uura gochuun qophaa'ee Biirtoof ni dhiyaata.</p> <p>2) Biirtoon labsii lakk.156/2002 keewwata 21.2n kan ka'aame sirna baajata raaggaasiisuu fi beeksisuu hordofuun baajata dabalataa akka ragga'u ni taasisa, hojii irra ni oolcha.</p>	<p>14. የመንግሥት ገንዘብ ወጪ ማዘዣ</p> <p>ሕጋዊ የሆነ የወጪ ማዘዣ ሳይሆን የመንግሥት ገንዘብ ክፍያ መፈጸም ወይም ወጪ ልሆን አይችልም። ስለዚህ፤ የመንግሥት ምስሪያ ቤቶች ለሚፈጽሙት ሁሉም ወጪ ቢሮው በምያወጣው መመሪያ መሠረት ትዛዝ ማሙላት አለባቸው።</p>	<p>Part Four</p> <p>Fees And Charges</p> <p>19. Principles</p>
<p>12. To'annaa Baajataa</p> <p>1) Ooggantootni ol'aanoon manneen hojii</p>	<p>15. ውክልና የተሰጣቸው ሰዎች</p>	

<p>mootummaa, bu'uura qajeelfama Biiron baasuun tokkoo tokkoo mata duree baajata fi piroojeektiin galmee jijjiirraa baajataa hayyammamee fi ramaddii agarsiisu qabaachuu qabu.</p> <p>2) Itti gaafatamtoonni ol aanoon manneen hojii mootummaa, bu'ura qajeelfama Biiron baasuun, mootummaan baajata irratti to'annoo taasisuu kan dandeesisuu odeeffannoo jiddu galeessummaadhaan kennuu qabu.</p> <p>Kutaa Sadii Kaffaltii Maallaqa Mootummaa 13. Kaffaltii Fi Baasii Kaffaltiin maallaqa mootummaa raawwatamuu kan danda'u baajatni hayyamame yoo jiraate qofaadha.</p> <p>14. Ajaja Baasii Maallqa Mootummaa Ajajni baasii seeraa qabeessa ta'ee osoo hin guutamiin kaffaltii maallaqaa mootummaa kamiyyuu raawwachuu ykn baasii ta'uu hin danda'u. Kanaafuu manneen hojii mootummaa baasii hunda raawwataniif bu'uura qajeelfama Biiron baasuun ajaja guutuu qabu.</p> <p>15. Tarreeffama Namoota Bakka Bu'iinsii Kennameeffii 1) Tokkoon tokkoon Ittigaafatamaan ol'aanaan mana hojii</p>	<p>ዝርዝር</p> <p>1) ኢያንዳንዱ የመንግሥት መስሪያ ቤት ክፍተኛ ሀላፊ በዚህ ደንብ የተገለጹ ሰነዶች እንድፈራረሙ በሀላፊዎች ስምና ውክልና የተሰጣቸው ሰራተኞች ስም ዝርዝራቸውን በማዘጋጀት መያዝ አለበት፤</p> <p>2) ውክልና የተሰጣቸው የሰራተኞች ስም ዝርዝር ለፋይናንስ ሥራ ይደት፤ ለኦዲትና ለቢሮ መተላለፍ አለበት፡፡</p> <p>16. የጥሬ ገንዘብ አስተዳደር</p> <p>1) የመንግሥት መስሪያቤቶች የመስሪያ ቤቱን ፕሮግራም ለማስፈጸም ከመንግሥት ክምችት ቤት የተመደበላቸውን የወጪ በጀት ሥራ ላይ ለማዋል ጥሬ ገንዘብ ለማስተላለፍ ያላቸው ፍላጎት ከመንግሥት ክምችት ቤት ግምት ውስጥ ማስገባት አለበት፤</p>	<p>All government offices shall consider the following principles in establishing and maintaining fees and charges:-</p> <p>1) The promotion of fairness to tax payers shifting the cost of a particular activity from tax payers at large to the specific users who benefit most directly from that activity;</p> <p>2) The promotion of a more efficient allocation of resources by introducing a market oriented discipline on the demand for the supply of goods and services.</p> <p>20. Survey of Activities Subject to the proclamation which established them, all government offices shall conduct survey of all their activities in order to determine those for which they may justifiably subject their clients or users to a fee or charge.</p> <p>21. Criteria for Determining Level of Fees and Charges In determining the level of fees and charges, all government offices should take in to consideration the following criteria:-</p>
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<p>mootummaa sanadoota dambii kanaan ibsaman akka mallatteessan maqaa Itti gaafatamtootaa fi hojjetoota bakka bu'iinsii kennameef tarreeffama maqaa isaanii qopheessuu fi qabachuu qaba.</p> <p>2) Tarreeffamni maqaa hojjetootaa bakka bu'iinsii kennameefii adeemsa hojii faaynaansii, oditii fi Biiroodhaaf darbuu qaba.</p>	<p>2) የመንግሥት መስሪያ ቤቶች በዚህ አንቀጽ ንሑስ አንቀጽ 1 ስር የተገለጸውን ሥራ ላይ ለማዋል በዜጮች ግምገማ ላይ የተመሠረተውን የጥሬ ገንዘብ አስተዳደር ስርዓት እንድከተሉ የደረጋል፤</p>	<p>1) The cost of activity in question;</p> <p>2) An initial assessment of the revenue potential of the fees and its ramifications on this activity and other activities of the government;</p> <p>3) The willingness and ability of users to pay in the light of the quality and value of goods or services;</p> <p>4) The apparent level of user satisfaction on the quality and value of the goods and services.</p>
<p>16. Bulchiinsa Maallaqa Callaa</p> <p>1) Manneen hojii Mootummaa sagantaa mana hojiichaa raawwachiisuuf baajata baasii mana kuusaa mootummaa irraa ramadameef hojii irraa oolchuuf fedhiin dabarsa maallaqa callaa qaban humna galii mana kuusaa mootummaa tilmaama keessaa galchuu qaba.</p> <p>2) Manneen hojii mootummaa dhimma keewwata kana keewwata xiqqaa 1 jalatti ibsame hojii irraa oolchuuf madaallii zeroo irraatti kan hunda'ee sirna bulchiinsa maallaqa callaa akka hordofan ni taasifama.</p> <p>3) Itti gaafatamtooni ol'aanoo manneen hojii</p>	<p>3) ከፊተኛ የመንግሥት መስሪያ ቤቶች ሀላፊዎች በየሶስት ወሩ ያላቸውን ጥሬ ገንዘብ ፍላጎት ይቅድ በወር በማካፈል ለቢሮ ማቅረብ አለባቸው፤</p> <p>4) የመንግስት መስሪያ ቤቶች በዚህ አንቀጽ ንሑስ አንቀጽ 3 ስር የተገለጸው ሁኔታና በጥሬ ገንዘብ ፍላጎት መመሪያ መሠረት ይቅድ ካላቀረቡ ቢሮው ባለው መረጃ መሠረት የበጀት ጣራን ይወስናል፤</p> <p>5) የጥሬ ገንዘብ ይቅድ በየወሩ የምወጣ ወጪ ያህል እና ገንዘቡ የምፈለግበት ጊዜ የምያሳይ መሆን አለበት፤</p> <p>6) በዚህ አንቀጽ ንሑስ</p>	<p>22. Approval</p> <p>1) Heads of government offices shall be required to submit for approval to the administrative council, proposals on new fees or charges or on variations to existing fees or charges through the Bureau.</p> <p>2) Notwithstanding the provision of sub article (1) of this Article, the Bureau shall have the power to approve proposals of fees or charges of goods and services if such goods and services are of a kind that the government office does not supply or render to the</p>

<p>mootummaa ji'a sadii sadiin karoora fedhii maallaqa callaa qaban ji'aan hiruudhaan Biiroof dhiyeessuu qabu.</p> <p>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 huda'uun baaxii baajataa ni murteessa.</p> <p>5) Karoorii maallaqa callaa hanga baasii ji'a ji'aan bahuu fi yeroo maallaqich itti barbaadamu kan argisiisu ta'uu qaba.</p> <p>6) Kan keewwata kana keewwata xiqqaa 5 jalatti ibsame akkumaa eegameetti ta'ee manneen hojii mootummaa galii walitti qaban karoora galii ji'a ji'aanii fi raawwii galii ji'a darbee Biiroof dhiyeessuu qabu.</p> <p>17. Maallaqa Mootummaa Kaffaluu Fi Baasii Gochuu</p> <p>1) Kaffaltii yookaan baasii maallaqa mootummaa kan raawwatamu gara herrega baankii manneen hojii mootummaa kaffaltiin yookaan baasii raawwatmuutti maallaqa dabarsuun ta'a.</p> <p>2) Keewwata kana</p>	<p>አንቀፅ 5 ስር የተገለፀው እንደተጠበቀ ሆኖ ገቢ የሚሰበሰቡ የመንግስት ምስሪያ ቤቶች ወራዊ የገቢ ይቅድና የባለፈው ወር ገቢ አፈጻጸም ለቢሮ ማቅረብ አለባቸው።</p> <p>17. የመንግሥት ገንዘብ መክፈልና ወጪ ማድረግ</p> <p>1) የመንግሥት ገንዘብ ክፍያ ወይም ወጪ የምፈጸመው ክፍያ ወይም ወጪ ወደምፈጸመው የመንግሥት መስሪያ ቤት የባንክ ሕሳብ በማስተላለፍ ይሆናል፤</p> <p>2) በዚህ አንቀፅ ንሑስ አንቀፅ 1 ስር የተገለፀው ብኖሪም ወጪ በቼክ ወይም በሌተር ኦፍ ክሬዲት (letter of credit) ወይም በጥሬ ገንዘብ የምፈጸምበት ሁኔታ ቢሮ በምያወጣው መመሪያ ይወሰናል፤</p> <p>3) የመንግሥት ገንዘብ ክፍያ የምፈጸመው</p>	<p>public on regular basis or the unit price of which does not exceed fifty (50) Birr.</p> <p>23. Publication</p> <p>All government offices shall review the adequacy of their fees or charges and any approved changes to the existing fees and charges together with their effective dates.</p> <p>24. Review</p> <p>All government offices shall review the adequacy of their fees and charges at intervals stated in directives issued by the Bureau.</p> <p style="text-align: center;">Part Five Collection And Deposit Of Public Money</p> <p>25. Collection of Public money</p> <p>The head of every government office shall ensure that there is an adequate and effective internal control system for the collection functions within the government office so that all public money, which the government office is legally obliged to collect, is collected efficiently.</p> <p>26. Receipt of public money</p> <p>1) For every public money collected on behalf of the</p>
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<p>keewwata xiqqaa 1 jalatti kan ibsame yoo jiraate iyyuu baasiin cheekiidhaan yookaan Leeter of kireediitiidhan, yookaan maallaqa callaadhaan haala itti raawwatu qajeelfama Biiron baasuun murtaa'a.</p> <p>3) Kaffaltiin maallaqa mootummaa kan raawwatu ka'umsa karoora maallaqa callaa manneen hojii mootummaa dhiyeessan irratti hundaa'ee fiixee Biiron murteessuun ta'a.</p> <p>18. Eegumsa Maallaqa Mootummaa Qarshii Qabduu Harka Taa'uu Biirichi maallaqa mootummaa qarshii qabduu harka taa'u sababa adda addaan yeroo badu maallaqicha bakka buusuu kan dandeesissuu sirna wabiin inshuuraansii itti seenamu ni mijeessa. Kutaa Afur Gatii Meeshaa Fi Tajaajilaa</p> <p>19. Qajeeltowwan Manneen hojii mootummaa hanga gatii meeshaa fi tajaajilaa yeroo murteessan qajeeltowwan kanaan gadii yaada keessa galchuu qabu</p> <p>1) Hawaasa kaffalaa gibiraaf haqa qabeessa ta'uuf manneen hojii mootummaa tajaajila dhiyeessaniif uwwisa baasii barbaachisu</p>	<p>የመንግስት መስሪያ ቤቶች በምያቀርቡት የጥሬ ገንዘብ ይቅድ መነሻ ላይ ተመስሪቶ ቢሮ በምወስነው ጣራ ይሆናል፤</p> <p>18. ገንዘብ ያገር እጅ የምቀመጠው የመንግሥት ገንዘብ ጥበቃ ገንዘብ ያገር እጅ የምቀመጠው የመንግሥት ገንዘብ በተለያዩ ምክንያት ስጠፋ ቢሮው ገንዘቡን ለመተካት የምያስችል የኢንሹራንስ ዋስትና የምገባበት ስርዓት ያመቻቻል።</p> <p>ክፍል አራት የይቃ እና አገልግሎት ዋጋ</p> <p>19. መመሪያዎች የመንግሥት መስሪያ ቤቶች የይቃና አገልግሎት ዋጋ ተመን ሲወስኑ የምክተሉትን መመሪያዎች ሀሳብ ውስጥ ማስገባት አለባቸው፡-</p> <p>1) ለግብር ከፋይ ማይበረሰብ ሀቀኛ ለመሆን አገልግሎት</p>	<p>regional government, a serially numbered, official receipt of the Bureau or of entities authorized by the Bureau shall be issued.</p> <p>2) For any remittance received, including cash transfers from the Bureau or other government offices, whether they are in the form of cash, cheque or bank transfer an official receipt shall be issued to the remitter by the receiver.</p> <p>3) Notwithstanding the provisions of sub articles (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.</p> <p>27. Money Kept in Trust</p> <p>1) Government offices may receive, keep and administer any some of money on behalf of organizations or individuals for temporary custody in trust or as a security when they are ordered by courts or appropriate government authorities or in accordance with agreements they</p>
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<p>hawaasa bal'aa gibira kaffalu irra buusuu irraa hawaasaa itti fayyadamaa kallattii tajaajilicha ta'e irratti buusuu,</p> <p>2) Dhiyeessiin meeshaawwan fi tajaajilootaa, sirna qajeelloo gaba'aa akka hordofu gochuudhaan gahumsa itti fayyadama qabeenyaa guddisuu.</p> <p>20 .Dhiyeessa Meeshaa Fi Tajaajilaa Qorachuu Manneen hojii mootummaa labsii ittiin dhaabbatan bu'uura gochuudhaan hojiiwwan raawwatan keessa itti fayyadaamtoota irraa gatiin meeshaa fi tajaajilaa gaafachuuf haala itti danda'amu adda baasuuf sochiiwwan isaanii irratti qorannoo adeemsisuu qabu.</p> <p>21 .Ulaagaalee Hanga Kaffaltii Meeshaa Fi Tajaajilaa Murteessuu Manneen hojii mootummaa hanga kaffaltii meeshaa fi tajaajilaa yeroo murteessan dhimoota armaan gadii tilmaama keessa galchuu qabu:-</p> <p>1) Baasiiwwaan meeshaa fi tajaajilaa,</p> <p>2) Gatiin meeshaa fi tajaajilaa dandeetti galii maddisiisuudhaaf qabuu akkasumas sochiiwwaan gatiin itti kaffalamuu fi hojiiwwan mootummaa kan biroo irratti fayidaa</p>	<p>ለሚያቀርቡላቸው የመንግሥት መስሪያ ቤቶች የምፈለገውን ወጪ ሽፋን ግብር ከምክፍለው ሰፊ ማይበረሰብ ላይ ከማውረድ ይለቅ በአገልግሎቱ ቀጥተኛ ተጠቃሚ በሆኑት ማይበረሰብ ላይ ማውረድ ፤</p> <p>2) የይቃዎችና አገልግሎቶች አቅርቦት የገበያን ቀጥተኛ ስርዓት እንድከተል በማድረግ የሀብት ተጠቃሚነት ብቃትን ማሳደግ ፤</p> <p>20.የይቃና አገልግሎት አቅርቦትን ማጥናት የመንግሥት መስሪያ ቤቶች የተቋቋሙበትን አዋጅ መሠረት በማድረግ የተከናወኑ ሥራዎች ውስጥ ከተጠቃሚዎች የይቃና አገልግሎት ዋጋን መጠየቅ የሚቻልበት ሁኔታን ለመለየት እንቅስቃሴዎቻቸው ላይ ጥናት ማድረግ</p>	<p>conclude with organizations or individuals or as per a requirement under a procurement contract to submit performance bond.</p> <p>2) Government offices shall enter receipts of money to be kept in trust separately under a code of account different from that of receipt of money belonging to the government.</p> <p>28. Collection in cheque</p> <p>1) Cheques drawn on a bank within Ethiopia may be accepted in payment, subject to directives to be issued by the Bureau provided they are no post-dated and are made payable to the government office to which they are tendered.</p> <p>2) A cheque provided under sub article 1 of this Article, shall immediately endorsed restrictively as follows; “for Deposit Only to the Consolidated Fund (name of receiving body).”</p> <p>29. Collection of Income from Public property</p> <p>1) Government offices may collect income from public property in accordance with</p>
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<p>argamsiisu,</p> <p>3) Fayyadamtootni qulqullina meeshaa yookaan tajaajilaa fi gatii isaa irraa ka'uun kaffaluudhaaf fedhii fi humna qaban.</p> <p>4) Itti fayyadamtootni qulqullinaa fi gatiin meeshaawwanii yookaan tajaajilootaa gaarii ta'uu isaa irratti ilaalcha qaban.</p> <p>22 .Raggaasisuu</p> <p>1) Itti gaafatamtootni ol'aanoon manneen hojii mootummaa gatii haaraa akkasumas kaffaltii duraa irratti jijjiirraa taasifamu ilaalchisee yaada murtee qaban karaa Biirootiin mana maree bulchiinsatiif dhiyeessanii raggaasisuu qabu.</p> <p>2) Keewwata kana keewwata xiqqaa 1 tiin kan tumame jiraatus manneen hojii mootummaa hawwasaaf meeshaan dhiyeessanii fi tajaajilii kennan idileedhaan kan raawwatu yoo tu'u baate yookaan meeshaadhaa fi tajajailaaf gatiin baaqqeedhan gaafatamuu qarshii 50 kan hin caalle yoo ta'e hang kaffaltii Biiroodhan raggaasisuu ni danda'u.</p> <p>23 .Beeksisuu</p> <p>Manneen hojii mootummaa</p>	<p>አለባቸው።</p> <p>21.የይቃና አገልግሎት ዋጋ ተመን መስፈርትን መወሰን የመንግሥት መስሪያ ቤቶች የይቃና አገልግሎት ዋጋ ተመንን ሲወስኑ የሚከተሉትን ጉዳዮች ከግምት ውስጥ ማስገባት አለባቸው፡-</p> <p>1) የይቃና አገልግሎት ወጪዎች፤</p> <p>2) የይቃና አገልግሎት ዋጋ ገቢ ለማመንጨት ያለው አቅም እንዲሁም ዋጋ የምክፈልበት እንቅስቃሴዎች እና ሌሎች የመንግሥት ሥራዎች ላይ ጥቅም የምያስገኝ፤</p> <p>3) የይቃ ጥራት ተጠቃሚዎች ወይም ከአገልግሎቱና ዋጋው ላይ በመከላከት ለመክፈል ፍላጎትና አቅም ያላቸው፤</p> <p>4) ሀላፊዎች ጥራትና የይቃዎች ዋጋ ወይም አገልግሎቶች በጎ መሆኑ ላይ ያላቸው አመለካከት፤</p> <p>22.ማጽደቅ</p> <p>1) የመንግሥት መስሪያ ቤቶች ከፍተኛ ሀላፊዎች አድስ ዋጋ እንድሁም መነሻ ክፍያ ላይ የምደረገውን ለውጥ አስመልክቶ ያላቸውን የውሳኔ ሀሳብ በቢሮ በኩል ለአስተዳደር ምክር ቤት አቅርበው ማጽደቅ</p>	<p>the directive to be issued by the bureau.</p> <p>2) Unless the government office generating income from a public property is authorized to use its income directly, any income derived by that office from the use or sell of public property shall be deposited in to the consolidated fund.</p> <p>30. Deposit</p> <p>1) Every person who collects or receives public money from a collector or from any other person shall deposit it daily or in accordance with the exceptions contained in the directives to be issued by the Bureau.</p> <p>2) All such money forms part of the revenue budget and shall be deposited either in the bank account of the government office which collects it or in the bank account of the Bureau with the National bank of Ethiopia or with banks delegated by the National bank.</p> <p>3) Cheques not made payable to the consolidated fund of the regional government or to the government office to</p>
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<p>tareeffama gatii meeshaa fi tajaajila haaraa ragga'an fi kan kanaan dura turan irratti fooyya'insa taasifamanii fi guyyaa hojii irraa oolan dabalee uummataaf beeksisuu qabu.</p>	<p>አለባቸው፤ 2) በዚህ አንቀጽ በንቡህ አንቀጽ 1 መሠረት የተደነገገው ብኅሪም የመንግሥት መስሪያ ቤቶች ለማይበረሰብ የምቀርቡት ይቃና የምስጢት አገልግሎት በአገልግሎት የማይከናወን ከሆነ ለይቃና ለአገልግሎት በነጠላ የምጠየቅ ዋጋ ከ50 ብር ማይበልጥ ከሆነ የክፊያ መጠን በቢሮ ማጽደቅ ይችላሉ።</p>	<p>which they are tendered, bills of exchange and promissory notes are not acceptable for deposit.</p>
<p>24 .Xiinxaaluu Manneen hojii mootummaa ammaa gatii meeshaa fi tajaajila kaffalamu gahaa ta'uu isaa qajeelfama Biiroon baasuun yeroo addaa bahee murta'uu keessatti gamaggaama taasisuu qabu.</p>	<p>23. ማስተዋወቅ የመንግሥት መስሪያ ቤቶች አድስ የጸደቁ የይቃና የአገልግሎት ዋጋ ዝርዝር እና ከዝህ በፊት በነበሩት ላይ የተደረጉት ማሻሻያና ሥራ ላይ የምውሉበትን ቀን ጨምሮ ለአዝብ ማቅረብ አለባቸው።</p>	<p>31. Recording 1) All recording of receipts under articles 25 and 26 of this regulation shall be done in accordance with directive to be issued by the Bureau. 2) All receipts of public money, except for refunds of expenditure as provided under article 39 of the finance administration proclamation shall be recorded as revenue.</p>
<p>Kutaa Shan Maallaqa Mootummaa Walitti Qabuu Fi Galii Gochuu 25 .Maallaqaa Mootummaa Walitti Qabuu Tokkoon tokkoon itti gaaffatamaa ol'aanaa mana hojii mootummaa maallaqaa mootummaa walitti qabuuf dirqamni seeran itti kenname maallaqaa mootummaa walitti qabuuf sirni to'annoo keessaa guutuu fi gahumsa qabu jirachuu isaa fi maallaqni mootummaa sirriitti walitti qabamuu isaa mirkaneessuu qaba.</p>	<p>24. ማጤን የመንግሥት መስሪያ ቤቶች የምክፈለው የይቃና ለአገልግሎት ዋጋ ተመን በቂ መሆኑን ቢሮው በምያወጣው መመሪያ ተለይቶ በምወሰንበት ውስጥ ጊምገማ ማድረግ አለባቸው። ክፍል አምስት የመንግሥት ገንዘብ መሰብሰብና ገቢ ማድረግ</p>	<p>32. Directives The Bureau may issue a directive prescribing the detailed procedures for the collection and deposit of public money.</p> <p>Part Six Advances</p> <p>33. Advances for purchasers 1) When necessary to make purchases, cash advances may be made to an employee of a government office. 2) Advances provided under sub article 1 of this article must be settled within seven working days after payment</p>
<p>26 .Maallaqa Mootummaa Fuudhuu 1) Maallaqa maqaa mootummaa naannootiin walitti qabamu kamiifiyyuu nagaheen seera qabeessa ta'ee fi lakkoofsa walitti aanu qabu Biiroodhan</p>	<p>25. የመንግሥት መሰብሰብና ገንዘብ</p>	

<p>yookaan bu'uura bakka bu'uiinsa kenneen qophaa'e kennamuu qaba.</p> <p>2) Maallaqa Callaadhaan, Cheekiidhaan yookaan dabarsa baankiitiin Biiroo irraa yookaan maallaqa mana hojii mootummaa kan biraa irraa dabarfame kamiif iyyuu fudhataan nagahee seeraa qabeessa kennuu qaba.</p> <p>3) Keewwata kana keewwata xiqqaa 1 fi 2 jalatti kan tumame jiraatulee maallaqaa mootummaa herregaa baankiitti galii ta'eef nagaheen baankii gahaadha.</p> <p>27 .Maallaqa Imaanaa</p> <p>1) Ajaja mana murtii yookaan mana hojii mootummaa dhimmi ilaalu irraa kennamuun, waliigaltee dhaabbata yookaan nama dhuunfaa waliin taasifamuun yookaan bu'uura wabiin raawwii bittaa gaafatamuun manneen hojii mootummaa maqaa dhaabbatootaatiin yookaan nama dhuunfatiin maallaqa imaanaa yeroodhaaf of bira tursiisuu yookaan bulchuu ni danda'u.</p> <p>2) Manneen hojii mootummaa maallaqa imaanaadhaan fuudhan maallaqaa mootummaa</p>	<p>እያንዳንዱ የመንግሥት መስሪያ ቤት ከፍተኛ ሀላፊ የመንግሥትን ገንዘብ ለመሰብሰብ በሕግ የተሰጣቸው ጊዴታ የመንግሥትን ገንዘብ ለመሰብሰብ የውስጥ ቁጥጥር ስርዓት ሙሉና ብቃት ያለው መኖሩና የመንግስት ገቢ እና የመንግሥትን ገንዘብ በትክክል መሰብሰቡን ማረጋገጥ።</p> <p>26.የመንግሥትን ገንዘብ መውሰድ</p> <p>1) በክልል መንግሥት ስም የምስበሰበውን ለማንኛውን ገንዘብ ሕጋዊና ተከታታይ ቁጥር ያለው በቢሮ ወይም ውክልና በተሰጠው መሠረት ተዘጋጅቶ መሰጠት አለበት፤</p> <p>2) ገንዘብን በጥሬ፣ በፔክ ወይም በባንክ ማስተላለፍ ከቢሮ ወይም ከሌላ የተላለፈ ለማንኛውም የመንግሥት መስሪያ ቤት ገንዘብ ገንዘብ ተቀባይ ሕጋዊ ደረሰኝ መስጠት አለበት፤</p> <p>3) በዚህ አንቀጽ በንሁስ አንቀጽ 1 እና 2 ሥር የተደነገገው ብኖሪም ወደ ባንክ ሕሳብ ገቢ ለተደረገው ለመንግሥትን ገንዘብ የባንክ ደረሰኝ በቂ ነው።</p> <p>27.የአደራ ገንዘብ</p>	<p>is received unless otherwise authorized by the head of the government office.</p> <p>3) The maximum amounts of such advances shall be established by the head of the government office or by an officer authorized in writing by the head of the same government offices.</p> <p>4) The criteria for determining the amount of such advances shall be determined in accordance with the directives to be issued by the Bureau.</p> <p>34. Advances of Per Diem and Travel Allowances</p> <p>1) No per diem shall be paid for more than 3 consecutive months with in a fiscal year.</p> <p>2) Notwithstanding the provision of sub article 1 of this article, the head of the Bureau may authorize payment of per diem beyond the time limit stated where he is satisfied that the application for the extension of the time limit submitted by the head of government office is justified.</p> <p>3) Advances of per diem and travel allowances shall be</p>
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<p>irraa addaan baasuudhaan gita herreega addaatiin galmeessuu qabu.</p> <p>28 .Maallaqa Cheekiidhaan Walitti Qabamu</p> <p>1) Cheekiin Baankii Itoophiyaa 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 Biiron baasuutiin kaffaltiidhaaf fudhatama argachuu ni danda'a.</p> <p>2) .Cheekiin keewwata kana keewwata xiqqaa 1 jalatti ibsame maqaa mana hojii mootummaa kan ibsu "Fandii walitti kuufame keessatti galii gochuuf qofa" jechuudhaa itti fayyadamasaa kan daangessu mallattoon itti taasifamuu qaba.</p>	<p>1) ከፍርድ ቤት ወይም ከምመለከተው የመንግሥት መስሪያ ቤት በምስጢው ትህዛዝ ክድርጅት ወይም ግለሰብ ጋር በሚደረገው ወይም የጊዢ አፈጻጸም ዋስትና በምጠየቀው መሠረት የመንግሥት መስሪያ ቤቶች በድርጅቶች ስም ወይም በግለሰብ ገንዘብን በአደራ ለጊዜያዊ ማቆየት ወይም ልያስተዳድሩ ይችላሉ፤</p> <p>2) የመንግሥት መስሪያ ቤቶች በአደራ የተቀበሉትን ገንዘብ ከመንግሥት ገንዘብ በመለየት በልዩ ሕሳብ መደብ መመዝገብ አለባቸው።</p>	<p>made in accordance with directives to be issued by the Bureau.</p> <p>35.Restriction in Advances</p> <p>No advance of any kind may be issued to an employee of a government office unless and until all existing advances are accounted for or returned by the employee to whom they are issued.</p> <p>36.Recovering of Outstanding Advances</p> <p>1) Where any employee of any government office fails to repay or account for an advance or portion of an advance made to him or her in accordance with this Regulation, amount of the advance may be recovered from any sum of money payable to him or her by the government except pension money.</p> <p>2) Where an advance or any portion of an advance made to any employee of a government office under this Regulation</p>
<p>29 .Galii Qabeenya Mootummaa Irraa Argamu</p> <p>1) Galiin qabeenya mootummaa irraa manneen hojii mootummaatiin waliitti qabamu kamiyyuu bu'uura qajeelfama Biiron baasuun ta'uu qaba.</p> <p>2) Mannii Hojii Mootummaa qabeenya mootummaa irraa galii argatutti akka</p>	<p>28.በቼክ የምስበሰብ ገንዘብ</p> <p>1) ኢትዮጵያ ውስጥ ባለው ባንክ የምወጠው ቼክ ክፍት ለፊት ባለው ቀን የምክፈል ካልሆነና ለምወስደው መንግሥት መስሪያ ቤት እንድክፈል የታዘዘ እስከሆነ ድረስ ቢሮው በምያወጣው መመሪያ መሠረት ለክፍያ ተቀባይነት ማገኘት ይችላል፤</p> <p>2) በዚህ አንቀጽ በንሁስ አንቀጽ 1 ሥር የተገለጸው ቼክ የመንግሥት መስሪያ ቤት</p>	

<p>fayyaadamu yoo hayyamameef malee qabeeynaa mootummaa dabarsuun yookaan qabeenyaa mootummaa dhabamsisuun galiin argamuu kamiyyuu fandii walitti kuufame keessatti galii taasifamuu qaba.</p>	<p>ስም የምገልጽ “በተከማቸ ፈንድ ውስጥ ገቢ ለማድረግ ብቻ” ብሎ መጠቀሙን የምገድብ ምልክት መደረግ አለበት።</p>	<p>remains outstanding or unaccounted for at the time of his death, the outstanding amount may be recovered from any some of money payable by the government to heirs of the employee, except for pension money and money payable to the family of any employee of a government in the event of death.</p>
<p>30 .Maallaqa Mootummaa Galii Gochuu</p>	<p>29.ከመንግሥት ንብረት የምገኝ ገቢ</p>	<p>3) All government offices shall review all advances outstanding at the end of every month as the basis for taking the necessary action to clear overdue advances.</p>
<p>1) Walitti qabaan maallaqaa yookaan bakka bu’ummaan maallaqa mootummaa kan walitti qabu namni kamiyyuu guyyaa guyyaadhaan yookaan hojimataa addaa qajeelfama Biiron baasuu hordofuun maallaqa walitti qabe baankiitti galii gochuu qaba,</p>	<p>1) ከመንግሥት ንብረት በመንግሥት መስሪያ ቤቶች የምስበስበው ማንኛውም ገቢ ቢሮ በምያወጣው መመሪያ መሠረት መሆን አለበት፤</p>	<p>4) Every government offices shall ensure that all of its employees who resign or retire clear advances before they receive their last payment of salary.</p>
<p>2) Maallaqa galii ta’u hunda herregaa baankii mana hojii mootummaa maallaqicha walitti qabee yookaan lakkoofsa herregaa baankii mana kusaa maallaqa mootummaa Biirichaatti galii gochuu qaba.</p>	<p>2) የመንግሥት መስሪያ ቤት ከመንግሥት መስሪያ ቤት በምያገኘው ገቢ እንድጠቀምበት ከተፈቀደለት እንጂ የመንግሥትን ንብረት ማስተላለፍ ወይም የመንግሥትን ንብረት በማስወገድ የምገኘው ማንኛውም ገቢ በተከማቸው ፈንድ ውስጥ ገቢ መደረግ አለበት።</p>	<p>5) In the month following the end of each fiscal year, each government office shall prepare a complete analysis of all outstanding advances.</p>
<p>3) Mootummaa naannoof yookaan mana hojii mootummaa maallaqichi galii ta’uuf fandii waliiti kuufame irraa akka kaffalamu kan hin ajajamne cheekiin, sanada haawalaa fi sanada abdiitiin galii gochuu hin danda’u.</p>	<p>30.የመንግሥት ንብረት ገቢ ማድረግ</p>	
	<p>1) የገንዘብ ሰብሳቢ ወይም በውክልና የመንግሥትን ገንዘብ የምስበስበ ማንኛውም ሰው በየቀኑ ወይም ቢሮው በምያወጣው መመሪያን በመከተል የሰበሰበውን ገንዘብ ወደ ባንክ ገቢ ማድረግ አለበት፤</p>	
	<p>2) ገንዘቡን የሰበሰበው</p>	

<p>31 .Galmeessuu</p> <p>1) Akkaataa Dambii kana keewwata 25 fi 26 tiin nagaheewwan galmeessuun kan raawwatamu Qajeelfama Biiron baasuun ta'a.</p> <p>2) Haala labsii bulchiinsa faaynaasii keewwata 39 tiin ibsameen baasii deebi'u malee maallaqni mootummaa walitti qabame kamiyyuu galiitti galmeeffamuu qaba.</p> <p>32 .Qajeelfamoota</p> <p>Sirna maallaqnii mootummaa itti waliitti qabamuu fi galii itti ta'u irratti Biiron qajeelfama baasuu ni danda'a.</p> <p style="text-align: center;">Kutaa Jaha</p> <p style="text-align: center;">Kaffaltiiwwan Dursaa</p> <p>33 .Hojjattoota Bittaaf Kaffaltiiwwan Dursaan Kennaman</p> <p>1) Bittaa raawwachuun barbaachisaa ta'ee yoo argamu hojjetoota mana hojii mootummaatiif kaffaltiin dursaa maallaqa callaadhaan kennamuu ni danda'a.</p> <p>2) Kaffaltii dursaa keewwata kana keewwata xiqqaa 1 jalatti ibsame itti gaafatamaan ol'aana mana hojichaa yoo heyyame malee guyyaa kaffaltichi kenname irraa eegalee guyyaa hojii torba keessatti hojjataan of irraa buusuu qaba.</p>	<p>የመንግሥት መስሪያ ቤት ገቢ የምሆነውን ገንዘብ በሙሉ በባንክ ሕሳብ ወይም በቢሮው መንግሥት ገንዘብ ክምችት ክፍል በባንክ ሕሳብ ቁጥር ገቢ ማድረግ አለበት፤</p> <p>3) ለክልል መንግሥት ወይም ገንዘብ ገቢ የምደረግለት የመንግሥት መስሪያ ቤት ከተከማቸው ፈንድ ላይ እንድከፈል ያልታዘዘውን በጅክ፤ በሐዋላ ሰነድ እና በተስፋ ሰነድ ገቢ ማድረግ አይችልም፡፡</p> <p>31.መመዘገብ</p> <p>1) በዚህ ደንብ አንቀፅ 25 እና 26 መሠረት ደረሰኞችን መመዘገብ የምከናወነው ቢሮው በምያወጣው መመሪያ ይሆናል፤</p> <p>2) በፋይናንስ አስተዳደር አዋጅ አንቀፅ 39 መሠረት የምመለስ ወጪ እንጂ የተሰበሰበው ማንኛውም የመንግሥት ገንዘብ በገቢ መመዘገብ አለበት፡፡</p> <p>32.መመሪያዎች</p> <p>የመንግሥት ገቢ የሚሰበሰብበት እና ገቢ የሚሆንበት ላይ ቢሮው መመሪያ ማውጣት ይችላል፡፡</p> <p style="text-align: center;">ክፍል ስድስት</p>	<p>6) The analysis provided under sub article 5 of this article shall isolate all those outstanding advances which are considered to be irrecoverable and shall supported by a brief indication of why this determination was made. A copy of this analysis shall be forwarded to the Bureau within two months of the end of each fiscal year.</p> <p>37. Records</p> <p>Every government office shall maintain appropriate and complete records of all advances.</p> <p>38. Reporting</p> <p>Subject to the directives issued by the Bureau, government office shall report all advances outstanding at the end of every fiscal year in the public accounts for the fiscal year just ended.</p> <p style="text-align: center;">Part Seven</p> <p style="text-align: center;">Write-Offs Of Receivable, Obligations And Claims</p> <p>39. Power to Write-Off</p> <p>1) The head of government office or his representative or respective work process shall have the power to</p>
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<p>3) Itti gaafatamaan olaanaa mana hojii mootummaa yookaan hojjetaan itti gaafatamtichi barreeffamaan bakka buuse hanga kaffaltii dursaa ol'aanaa ni murteessa.</p> <p>4) Hanga kaffaltii dursaa ol'aanaa murteessuudhaaf haalawwan guutamuu qaban irratti qajeelfama Biiron baasuun kan murtaa'uu ta'a.</p> <p>34 .Kaffaltii Dursaa Durgoo Oolmaa Fi Geejjibaaf Taasifamuu</p> <p>(a) Bara baajataa tokkoo keessa walitti aansuudhaan ji'oota sadii ol kaffaltii durgoo oolmaa raawwachuun hin danda'amu.</p> <p>(b) Kan keewwata kana keewwata xiqqaa 1 jalatti tumame jiraatuu iyyuu itti gaafatamaa ol'aanaa mana hojii mootummaa irraa gaaffiin dhiyaate sababa gahaan deeggeramuu isaa Oogganaan Biiroo yoo itti amane durgoon oolmaa ji'oota sadii olitti akka kaffalamu hayyamuu ni danda'a.</p> <p>(c) Kaffaltiin dursaa durgoo oolmaa fi geejjibaa bu'uura qajeelfama Biiron baasuun ni raawwatama</p> <p>35 .Daangaa Kaffaltii Dursaa Hojjetaan mootummaa</p>	<p style="text-align: center;">ቅድመ ክፍያዎች</p> <p>33.ለግዢ ሰራተኞች በቅድሚያ የሚሰጡ ክፍያዎች</p> <p>1) ግዢ ማከናወን አስፈላጊ ሆኖ ስገኝ ለመንግሥት መስሪያ ቤት ሰራተኞች ቅድመ-ክፍያ በጥሬ ገንዘብ ልሰጥ ይችላል፤</p> <p>2) በዚህ አንቀጽ በንሁስ አንቀጽ 1 ሥር የተገለጸው ቅድመ-ክፍያ የመስሪያ ቤቱ ክፍተኛ ሥራ አስኪፊ ከፈቀደ እንጂ ክፍያው ከተሰጠበት ቀን ጀምሮ በ7 የሥራ ቀናት ውስጥ ሰራተኛው ማወራረድ አለበት፤</p> <p>3) የመንግሥት መስሪያ ቤት ክፍተኛ ሥራ አስኪፊ ወይም ሥራ አስኪፊ በጽሕፈት የወከለው ሰው የክፍተኛ ቅድመ-ክፍያ ተመን ይወስናል፤</p> <p>4) የክፍተኛ ቅድመ-ክፍያ ተመን ለመወሰን መሆኑን ያለባቸው ጉዳዮች ላይ ቢሮው በምያወጣው መመሪያ የምወሰን ይሆናል።</p> <p>34.ለውሎ አበል እና መከፋፈል የሚደረግ ቅድመ-ክፍያ</p> <p>1) በአንድ የበጀት አመት ውስጥ በተከታታይ ከ3 ወር በላይ የውሎ አበል ክፍያ ማከናወን አይቻልም፤</p> <p>2) በዚህ አንቀጽ በንሁስ</p>	<p>write-off up on the recommendation of the relevant department of the government office, debt up to an amount of Birr ten thousand in each case provided that the total amount to be so written off in a fiscal year shall not exceed Birr fifty thousand.</p> <p>2) The head of the Bureau shall have the power to write-off up on recommendation of the head of the government offices or relevant department of the Bureau, debt in the amount ranging from Birr ten thousand to Birr one hundred thousand in each case provided that the total amount to be so written-off in a fiscal year shall not exceed one million Birr.</p> <p>3) It will be the power of the president of the regional government administration to write off where each debt proposed for write-off contains the amount ranging from Birr one hundred thousand to an amount not exceeding Birr one million.</p>
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<p>herrega kaffaltii dursaan kennameef hanga of irraa buusuutti kaffaltiin dursaa gosa kamiyyuu hin kennamuuf.</p> <p>36 .Kaffaltiiwwan Dursaa Deebisiisuu</p> <p>1) Hojjetaan mana hojii mootummaa kamiyyuu kaffaltii dursaa bu'uura dambii kanaatiin kennameef guutumatti yookaan gar tokkee osoo hin kaffalin yookaan osoo of irraa hin buusin yoo hafe, herregni kaffaltii dursaa hin kafalamin durgoo sooramaan alatti maallaqa mootummaan hojjataaf kaffalu kamiyyuu irraa hir'achuu yookaan bakka bu'uu ni danda'a.</p> <p>2) Hojjetaan mana hojii mootummaa kamiyyuu kaffaltii dursaa bu'uura dambii kanaatiin kennameef guutumatti yookaan gar tokkee osoo hin buusini yookaan osoo hin deebisin yoo du'e, durgoo sooramaa fi hojjataan yeroo du'u maallaqa maatii isaatiif kaffalamu irraa kan hafe mootummaan dhaaltota hojjetichaatiif kaffalu kamiyyuu irraa hir'achuu yookaan bakka bu'uu ni danda'a.</p> <p>3) Manni hojii mootummaa kamiyyuu kaffaltii dursaa hin kaffalamin</p>	<p>አንቀጽ 1 ሥር የተገለጸው ብኖሪም ከመንግሥት መስሪያ ቤት ከፍተኛ ሥራ አስኪጃ ላይ የቀረበው ጥያቄ በበቂ ምክንያት መደገፉን የቢሮ ሀላፊ ካመነበት የውሎ አበል ከ3 ወር በላይ እንድከፈል መፍቀድ ይቻላል፤</p> <p>3) የውሎ አበል ቅድመ-ክፍያ ቢሮው በሚያወጣው መመሪያ መሠረት ይከናወናል።</p> <p>35.የቅድመ-ክፍያ ወሰን የመንግሥት ሰራተኛ በቅድመ-ክፍያ የተሰጠውን ሕሳብ እስክያወራርድ ማንኛውም አይነት ቅድመ-ክፍያ አይሰጠውም፤</p> <p>36.ቅድመ-ክፍያዎችን ማስመለስ</p> <p>1) ማንኛውም የመንግሥት መስሪያ ቤት ሰራተኛ የመጀመሪያ ክፍያ በዚህ ደንብ መሠረት የተሰጠውን በሙሉ ወይም በግማሽ ሳይክፍል ወይም ሳያወራርድ ከቀረ ያልተከፈለው የቅድመ-ክፍያ ሕሳብ ከጡረታ አበል ውጪ መንግሥት ለሰራተኛ ከምክፍለው ከማንኛውም ገንዘብ ላይ መቀነስ ወይም መተካት ይቻላል፤</p> <p>2) ማንኛውም የመንግሥት መስሪያ ቤት ሰራተኛ</p>	<p>4) For application of the case provided under sub article 3 of this Article, the head of respective government office shall forward the proposal together with necessary information to the Bureau before the case is submitted to the President of the Regional Government.</p> <p>5) Where the Bureau is ascertains that the approval recommendation is based on a directive, forwarded it to the President Office together with evidences supporting for decision.</p> <p>6) The amount of write-off of debt in this way shall not exceed Birr ten million in one fiscal year.</p> <p>7) Where a debt in respect of which write off is recommended exceeds Birr one million, the matter shall be referred to the Administrative Council of the Region together with the recommendations of the head of respective government office and the Bureau and all other relevant information necessary to make a</p>
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<p>irratti tarkaanfii barbaachisaa fudhachuudhaan dhuma ji'a ji'aan kaffaltii dursaa hin kaffalamin hunda qulqulleessuu qaba.</p> <p>4) Manni hojii mootummaa hojjataa kamiyyuu fedhii isaatiin hojii dhiise yookaan soorata bahe kaffaltii mindaa yeroo dhumaa osoo hin kaffalamin dura kafaltiin dursaa fudhate deebi'uu issaa mirkaneessuu qaba.</p> <p>5) Manni hojii mootummaa kamiyyuu barri baajataa dhume j'i'a itti aanu tarreeffama ibsa kaffaltii dursaa hin kaffalaminii ni qopheessa.</p> <p>6) Tarreeffamni 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 j'i'a lama keessatti garagalchi isaa Biiroof ergamuu qaba.</p>	<p>የመጀመሪያ ክፍያ በዚህ ደንብ መሠረት የተሰጠውን በሙሉ ወይም በግማሽ ሳያወራርድ ወይም ሳይመልስ ከሞተ የጡረታ አበል እና ሰራተኛው ስሞት ለቤተሰቡ የምክፈል ገንዘብ በስተቀር መንግሥት ማንኛውም ለሰራተኛው ወራሽ የምክፈል ላይ መቀነስ ወይም መተካት ይቻላል፤</p> <p>3) ማንኛውም የመንግሥት ሰራተኛ ባልተከፈለው ቅድመ-ክፍያ ላይ አስፈላጊውን እርምጃ በመውሰድ በየወሩ መጨረሻ ቅድመ-ክፍያ ባልተደረገ ሁሉንም ማጣራት አለበት፤</p> <p>4) የመንግሥት መስሪያ ቤት በፍላጎቱ ስራን የለቀቀ ወይም ጡረታ የወጣ ማንኛውንም ሰራተኛ የመጨረሻ ደሞዘት ሳይከፈል በፊት የወሰደው ቅድመ-ክፍያ መመለስን ማረጋገጥ አለበት፤</p> <p>5) ማንኛውም የመንግሥት መስሪያ ቤት የበጀት ዘመን አልቆ በምቀጥለው ወር ያልተከፈለውን የቅድመ-ክፍያ ዝርዝር መግለጫ ያዘጋጃል፤</p> <p>6) በዚህ አንቀጽ በንጉስ አንቀጽ 5 ሥር</p>	<p>decision.</p> <p>40. Employees and Former Employees</p> <p>1) No receivables, obligations or claims resulting from the overpayment by the government of salaries or employment related allowances, or any part of them shall not be written off without prior approval of the head of the Bureau;</p> <p>2) Notwithstanding 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 employees that are discovered after their employment has ceased and all benefits payable to them have been paid.</p> <p>41. Duty to Report</p> <p>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 of it to the Bureau.</p> <p>2) This analysis shall isolate all those receivables, obligations and claims which are considered to be</p>
<p>37 .Galmeewwan Tokkoon tokkoon mana hojii mootummaa herrega kaffaltii dursaa ilaalchisee galme herregaa qulqulluu fi guutuu ta'e qabaachuu qaba.</p> <p>38 .Gabaasa Dhiyeessuu Manni hojii mootummaa</p>		

<p>kamiyyuu bu'uura qajeelfama Biiron baasuun dhuma tokkoo tokkoo bara baajata irratti gabaasa kaffaltii dursaa hin kaffalamin kamiyyuu gabaasa herrega bara baajata xumuramee waliin dhiheessuu qaba.</p> <p>Kutaa Torba Herregawwan Walitti Qabaman, Dirqamaawwanii Fi Gaaffiiwwan Naaf Ta'aa Galmee Irraa Haquu</p> <p>39 Aangoo Galmee Irraa Haquu</p> <p>1) Itti gaafatamaan ol'aanaa mana hojii mootummaa yookaan bakka bu'aan adeemsa hojii qaama dhimmi ilaalu qajeelfamaa irraatti hundaa'ee yaada dhiyaatuu bu'urreeffachuun tokko tokkoo sanada herregaa qarshii 10,000 hin caalle galmee irraa haquun aangoon kan kennameef yoo ta'u, haala kanaan galmee irraa herregni haqamu bara baajata tokko keessatt qarshii 50,000 caaluu hin qabu.</p> <p>2) Hogganaan Biiroo itti gaafatamaa ol'aanaa mana hojii mootummaa yookaan adeemsa hojii dhimmi ilaaluu qajeelfamaa irratti hundaa'ee yaada dhiyeessu bu'urreeffachuun tokkoo tokkoo sanada herrega qarshii.10, 000</p>	<p>የተገለጸው ዝርዝር መመለስ የማይችሉ የቅድመ-ክፍያዎችን በመለየት መመለስ ያልቻለበትን ምክንያት የምያሳይ መግለጫ ማኖር ያለበት ስሆን የበጀት ዘመኑ አልቆ 3 ወር ውስጥ ለቢ.ሮ መላክ አለበት።</p> <p>37.መዝገቦች እያንዳንዱ የመንግሥት መስሪያ ቤት የቅድመ-ክፍያን ሕሳብን አስመልክቶ ጥራትና ሙሉ የሆነ የሕሳብ መዝገብ ልኖረው ይገባል።</p> <p>38.ሪፖርት ማቅረብ ማንኛውም የመንግሥት መስሪያ ቤት ቢ.ሮው በምያወጣው መመሪያ መሠረት በያንዳንዱ የበጀት ዘመን መጨረሻ ላይ ያልተከፈለውን ማንኛውንም የቅድመ-ክፍያ ሪፖርት በተገባደደው ከበጀት ዘመን ሕሳብ ሪፖርት ጋር ማቅረብ አለበት።</p> <p>ክፍል ሰባት የተሰበሰቡ ሕሳቦች፤ ግዴታዎች እና የሀገራዊ ጥያቄ ከመዝገብ ላይ መሠረዝ</p> <p>39.ከመዝገብ ላይ የመሠረዝ ሥልጣን</p> <p>1) የመንግሥት መስሪያ ቤት ከፍተኛ ስራ-ስካጅ ወይም ተወካዩ የምመለከተው የሥራ ሕደት አካል</p>	<p>uncollectable and shall be supported by a brief statement of why this determination was made.</p> <p>3) Following a directive to be issued by the Bureau, all 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.</p> <p>4) Without prejudice to the provision of sub article 3 of this Article, any government office shall report receivables, obligations, and claims written-off each month to the Bureau and shall all receivables, obligations and claims written-off in the fiscal year just ended according to weather these write-offs pertained to receivables, obligations and claims of that year or of prior years. .</p> <p>5) Basic procedures for</p>
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<p>ol hanga qarshii 100,000 hin caallee galmee irraa haquun aangoon kan kennameef yoo ta'u, haala kanan bara baajata tokkoo keessa herregni galmee irraa haqamuu qarshii 1,000,000 caaluu hin qabu.</p> <p>3) Tokkoon tokkoon sanada herregaa akka haqamu yaadni itti dhiyaate maallaqni qabate qarshii 100,000 ol hanga qarshii 1,000,000 hin caalle ta'e, aangoon galmee irraa haquu Preezidaantii Bulchiinsa Mootummaa Naannichaatiif ta'a.</p> <p>4) Gaafiin dhimma keewwata kana keewwata xiqqaa 3 jalatti ibsame Pirezidaantii Bulchiinsa Mootummaa Naannichaatiif osoo hin dhiyaatin dura murteen akka itti kennamuuf itti gaafatamaa ol aanaa mana hojii mootummaa dhimmi ilaalu irraa ragaadhaan walqabatee Biiroodhaaf ni dhiyaata.</p> <p>5) Biiron yaadni murtii dhiyaate qajeelfama irratti hundaa'ee ta'uu isaa mirkaaneessuudhaan ragaalee murtii kennuudhaaf gargaaran waliin wajjira Preezidaantiif ni</p>	<p>መመሪያ ላይ ተመስሪቶ የምያቀርበውን ሐሳብ ላይ በመመስረት እያንዳንዱ የህሳብ ሰነድ 10,000 በላይ ከ100,000 የማይበልጥ ከመዝገብ ላይ ለመሰረዝ ሥልጣን የተሰጠው ስሆን በዚህ ሁኔታ ከሐሳብ መዝገብ ላይ የምሰረዝ ሐሳብ በአንድ የበጀት ዘመን ውስጥ ከ50,000 መብለጥ የለበትም፤</p> <p>2) የቢሮ ሀላፊ የመንግሥት መስሪያ ቤት ከፍተኛ ስራ-ሰነድ ወይም የምመለከተው የሥራ ይደት መመሪያ ላይ ተመስሪቶ የምያቀርበውን መሠረት በማድረግ እያንዳንዱን የሐሳብ ሰነድ 10,000 ብር በላይ እስከ 100,000 የማይበልጥ ከመዝገብ ላይ በመሰረዝ ሥልጣን የተሰጠው ስሆን በዚህ ሁኔታ በአንድ የበጀት ዘመን ውስጥ ከመዝገብ ላይ የምሰረዝ ሐሳብ ከ1,000,000 ብር መብለጥ የለበትም፤</p> <p>3) እያንዳንዱ የሐሳብ ሰነድ እንደሠረዘ ሐሳብ የቀረበበት የያዘው ገንዘብ ከ100,000 ብር በላይ እስከ 1,000,000 የማይበልጥ ሆኖ ከመዝገብ ላይ የመሠረዘ</p>	<p>collection of receivables, obligations and claims and implementation of writes-off shall be determined by the directive to be issued.</p> <p>Part Eight Public Debt And The Investment Of Public Money</p> <p>42. Debt Management Strategy</p> <p>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 in to consideration the level of debt and the ability to re-pay.</p> <p>2) Issues out of interest and different expenses related to debt shall be taken in to account while taking debt. Different payments like commission, registration and include administrative expenses of finance representatives.</p>
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<p>dhiyeessa.</p> <p>6) Haala kanaan bara baajataa tokko keessa galmee irraa herregni haqamu qarshii 10,000,000 caaluu hin qabu.</p> <p>7) Tokkoon tokkoon sanada herregaa akka galmee irraa haqamu yaadni dhiyaate qarshii 1,000,000 ol kan qabate yoo ta'e, murtee Mana Maree Bulchiinsaa Naannichaatiintiin kan haqamu yoo ta'u, yaadni murtoo ragaalee barbaachisaa ta'an waliin itti gaafatamaa ol aanaa mana hojii mootummaa dhimmi ilaaluu fi Biiroo irraa ni dhiyaata.</p> <p>40 .Idaa Hojjettootaa Haquu</p> <p>1) Mindaa hojjettootaaf hin malle ol kan kaffalameef yoo ta'e yookaan sababa qaxarriin wal-qabateen herregni walitti qabamaa kan barbaadamu kamiyyuu, dirqamni yookaan gaaffiin naaf ta'aa yookaan kan kana fakkaatu Hogganaa Biirootiin yoo ragga'e malee galmee irraa haqamuu hin danda'u.</p> <p>2) Kan keewwata kana keewwata xiqqaa (1) jalatti ibsame yoo jiraatee iyyuu hojii irraa kan geggeeffamaniif kaffaltiin isaaniif kaffalamuu qabu kamiyyuu erga</p>	<p>ሥልጣን ለክልሉ መንግሥት አስተዳደር ፕሬዝዳንት ይሆናል፤</p> <p>4) ጥያቄ በዚህ አንቀጽ ንሑስ አንቀጽ 3 ሥር የተገለጸው ጉዳይ ለክልሉ መንግሥት አስተዳደር ፕሬዝዳንት ሳይቀርብ በፊት ውሳኔ እንድሰጠው ከሚመለከተው የመንግሥት መስሪያ ቤት ከፍተኛ ስራ-ሰነድ ላይ ከማስረጃ ጋር ተያይዞ ለቢሮ ይቀርባል፤</p> <p>5) የቀረበውን የውሳኔ ሐሳብ መመሪያ ላይ ተመስሪቶ መሆኑን ቢሮው በማረጋገጥ የውሳኔ ምስክሮችን ለመስጠት ከምያስችሉ ጋር ለፕሬዝዳንት ጽሕፈት ቤት ያቀርባል፤</p> <p>6) በዚህ ሁኔታ በአንድ የበጀት ዘመን ውስጥ ከመዝገብ ላይ ምሥረዝ ሕሳብ ከ10,000,000 መብለጥ የለበትም፤</p> <p>7) እያንዳንዱ የሕሳብ ሰነድ ከመዝገብ ላይ እንድሠረዝ ሐሳብ የቀረበ ከ1,000,000 በላይ የያዘ ከሆነ በክልሉ አስተዳደር ምክር ቤት ውሳኔ የምሰረዝ ስሆን የውሳኔ ሐሳብ አስፈላጊ ከሆነ ማስረጃዎች ጋር ለሚመለከተው</p>	<p>3) Borrowing shall be managed in such a manner as to prevent any negative impacts on the general economy, such as creating instability in monetary policy or balance of payments.</p> <p>4) Short term borrowing shall be based up on reliable current on the governments balance in the market exchange activity, and budget estimates fiscal inflows and outflows.</p> <p>43. Debt taken by the Government</p> <p>1) The head of the Bureau shall, in accordance with the approved annual fiscal plan, submit for approval of the Administrative Council of the Region semi annually proposals to meet the government's financial requirements.</p> <p>2) The proposals shall contain information on how the money shall be</p>
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<p>kaffalameefii booda hojjattoota durii irraa idaa mootummaan barbaadamu herrega walitti qabama dirqama yookaan gaaffii naaf ta'aa kamiyyuu ilaalchisee qajeeltowwan adeemsa herrega galmee irraa haquun kan raawwatu ta'a.</p> <p>41 .Dirqama Gabaasa Gochuu</p> <p>1) Tokkoon tokkoon mana hojii mootummaa dhuma ji'atti herregoota walitti qabamuu danda'an, dirqamaawwanii fi gaaffiwwan naaf ta'aa ilaalchisee ibsa guutuu ta'e qopheessuu fi garagalcha isaa Biiroof erguu qabu.</p> <p>2) Ibsi keewwata kana keewwata xiqqaa 1 jalatti kaa'ame herregoota walitti qabamaa galii ta'uu hin dandeenye, dirqamaawwanii fi gaaffiwwan naaf ta'aa addaan baasee, sababa murtii kana irra gahuu dandeessise ibsa gabaabaa qabaachuu qaba.</p> <p>3) Qajeelfama Biiron bahu hordofuudhaan manneen hojii mootummaa dhuma ji'atti herrega walitti qabamu galmee isaani irratti mul'atu, dirqamaa fi gaaffii naaf ta'aa Biiroof gabaasuu,</p>	<p>የመንግሥት መስሪያ ቤት ከፍተኛ ስራሰነድ ከቢሮ ላይ ይቀርባል።</p> <p>40.የሰራተኞችን ህዳ መሠረዝ</p> <p>1) ለሰራተኞች የማይገባቸው ደግሞ በላይ ተከፍሎቻቸው ከሆነ ወይም ከቅጥር ጋር በተያያዘ ማንኛውም የምራሰገው የተሰበሰበ ሕሳብ ግዴታ ወይም የይገባኛል ጥያቄ የምመሰሉት በቢሮው ሀላፊ ከተረጋገጠ እንጂ ከመዝገብ ላይ መሠረዝ አይችልም፤</p> <p>2) በቢህ አንቀጽ በንሑስ አንቀጽ 1 ሥር የተገለጸው ብኖሪም ከስራ ለተሰናበቱት ማንኛውም ልክፈላቸው የምገባ ከተከፈላቸው በኋላ ከድሮ ሰራተኞች ላይ በመንግሥት ምራሰገው ህዳ የተሰበሰበ ሕሳብ ማንኛውንም ግዴታ ወይም የይገባኛል ጥያቄ አስመልክቶ ከመዝገብ ላይ ሕሳብ የመሠረዝ ይደረጉ መመሪያ መሠረት የምከናወን ይሆናል።</p> <p>41.ሪፖርት የማድረግ ግዴታ</p> <p>1) እያንዳንዱ የመንግሥት መስሪያ ቤት በየወሩ መጨረሻ ልሰበሰቡ የምችሉ ሕሳቦች፤ ግዴታዎችና የይገባኛል</p>	<p>raised such as by loans and/or by the issue or sale of securities.</p> <p>44.Regulatory power of the Bureau</p> <p>The Bureau controls the manner in which public enterprises and financial agencies obtain loans and the execution of such loans.</p> <p>45.Guarantee</p> <p>1) The Bureau may issue guarantee for the performance of obligations with due consideration being given to the following conditions before issuing guarantee:-</p> <p>(a) The reason why the guarantee is necessary and the benefits to be gained from it.</p> <p>(b) The probability and consequences of the guarantee being exercised.</p> <p>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</p>
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<p>akkasumas dhumaa waggaa waggaaatti galmee isaanii irratti kan mul'atu herrega walitti qabamu, dirqama fi gaaffii naaf ta'aa herrega mootummaa bara baajata xumurame keessatti gabaasuu qabu.</p> <p>4) Kan keewwata kana keewwata xiqqa 3 jalatti 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 yookaan gaaffii naaf ta'aa baruma sanatti yookaan waggoota darbanitti kan raawwatame ta'uu isaa addaan baasuudhaan gabaasuu qaba.</p> <p>5) Hojimaatni bu'uura herrega walitti qabamu, dirqamaa fi gaaffii naaf ta'aa yookaan raawwii galmee irra haquu qajeelfama Biiron baasuun kan murtaa'u ta'a.</p> <p>Kutaa Saddeet Liqii Fi Maallaqa Mootummaa Investii Gochuu</p> <p>42 .Tarsiimoo Bulchiinsa Liqii</p> <p>1) Biiron hanga maallaqa barbaachisuu yeroo</p>	<p>ጥያቄዎችን አስመልክቶ ሙሉ የሆነ መግለጫ ማዘጋጀትና ግልባጩን ለቢሮ መላክ አለባቸው፤</p> <p>2) በዚህ አንቀጽ በንሑስ አንቀጽ 1 ሥር የተቀመጠው መግለጫ ገቢ ልሆኑ የማይችሉ የተሰበሰቡ ሕሳቦች፤ ግዴታዎችና የይገባኛል ጥያቄዎችን ለይቶ በዚህ ውሳኔ ላይ እንድደርሱ ያስቻለውን አጭር መግለጫ ልኖረው ይገባል፤</p> <p>3) በቢሮ የምወጣውን መመሪያ በመከተል የመንግሥት መስሪያ ቤቶች በወር መጨረሻ መዝገባቸው ላይ የምታየውን የምሰበሰብ ሕሳብ፤ ግዴታና የይገባኛል ጥያቄን ለቢሮ ማመልከት፤ እንድሁም በየአመቱ መጨረሻ መዝገባቸው ላይ የምታየውን የምሰበሰብ ሕሳብ፤ ግዴታና የይገባኛል ጥያቄን ባለቀው በጀት አመት የመንግሥት ሕሳብ ውስጥ ሪፖርት ማድረግ አለባቸው፤</p> <p>4) በዚህ አንቀጽ በንሑስ አንቀጽ 1 ሥር የተገለጸው እንደተጠበቀ ሆኖ፤ ማንኛውም የመንግሥት መስሪያ ቤት ከመዝገብ</p>	<p>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.</p> <p>3) The party benefiting from the guarantee shall have the obligation to reimburse any expense incurred by the Bureau to satisfy the guarantee.</p> <p>46. Investment</p> <p>Money in the consolidated fund that is not immediately required for payment shall only be invested in securities when the Bureau is satisfied that it is truly surplus to requirements and cannot be put to better use in some other area of public debt management.</p> <p>47. Sinking Funds</p> <p>1) Sinking fund may be established for re payment of long term loans, for replacement of fixed assets or any other purpose that the Administrative Council may determine.</p> <p>2) Sinking funds shall normally only be established</p>
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<p>barbaachisaa ta'etti kaayyoo waliigalaa liqeefachuu bu'uura kan godhatee fi baasii hir'isuun, tasgabii baasii waliin raawwii wal-madaaleen qajeelfamuun haala dhiibbaa idaa fi dandeetti kaffaltii bu'uura gochuun liqiin fudhachuun danda'amu tarsii moon bulchiinsa liqii qophaa'uu qaba.</p> <p>2) Liqiin yeroo fudhatamu dhimmoota dhalaa ala ta'anii fi baasii wwan adda addaa liqiidhaan walqabatan tilmaama keessa galchuu qabu. Kunis kaffalttii adda addaa kan akka komishinii, galmeessuuf fi baasii wwan bulchiinsa bakka bu'oota faayaansii ni dabalata.</p> <p>3) Bulchiinsi liqii rakkoollee dinagdee waliigalaa irratti bu'aa hin barbaachifne hordofsiisan, imaammata maallaqaa irratti yookaan madaala kaffaltii irratti raafamni akka uumamu taasisanii fi kan kana fakkaatan haala ittisuu danda'uun ta'uu qaba.</p> <p>4) Liqiin yeroo gabaabaa sochii jijjiirraa gabayaa keessatti madaala herregaa jiru akkasumas tilmaama</p>	<p>ላይ የተሰረዘ የምስበሰብ ሕሳብ፤ ግዴታና የይገባኛል ጥያቄን ለቢሮ በየወሩ ሪፖርት ማድረግ እና ባለቀው በጀት ዘመን ከመዝገብ ላይ የተሰረዘ የምስበሰብ ሕሳብ፤ ግዴታና የይገባኛል ጥያቄን በዘመኑ ወይም ባለፉት አመታት የተከናወነ መሆኑን በመለየት ሪፖርት ማድረግ አለባቸው፤</p> <p>5) የምስበሰብ ሕሳብ መሠረት ስርዓት፤ ግዴታና የይገባኛል ጥያቄ ወይም ከመዝገብ ላይ የመሰረዘ አፈጻጸም ቢሮ በምያወጣው መመሪያ የምወሰን ይሆናል።</p> <p>ክፍል ስምንት ብድር እና የመንግሥት ገንዘብ ኢንቨስት ማድረግ</p> <p>42. የብድር አስተዳደር ስትራቴጂ</p> <p>1) ቢሮ የምያስፈልገውን ገንዘብ መጠን አስፈላጊ በሆነ ጊዜ ለአጠቃላይ አላማ መበደር መሠረት ያደረገ እና ወጪ በመቀነስ ከተረጋጋ ወጪ ጋር የተመጣጠነ በመመራት የህዳ ተጽኖ ሁኔታ እና የመክፈል ችሎታን መሠረት በማድረግ መውሰድ የምቻለው ብድር የብድር አስተዳደር ስትራቴጂ</p>	<p>where it is considered economically sound by the Administrative Council.</p> <p>3) The creation of a sinking fund shall be supported, as a minimum, by a through business case, linked to the fiscal plan and the development plan of government, showing why it is beneficial to establish such a fund. This business case shall also show the investment options considered and the reason why the one chosen is best.</p> <p>4) The management of a sinking fund shall be supported by a system of records and periodic reports, any changes made since the previous report and projections of its expected value by its planned date of maturity.</p> <p>5) Sinking funds provided under sub article (4) of this Article shall be presented to and approved by the Administrative Council.</p> <p>48. Assignment of Debts</p> <p>1) No assignment of domestic or foreign debts of the third party or to the right to</p>
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<p>baajata galii fi baasii ilaalchisee odeeffannoo yeroo amansiisaa ta'e bu'uura gochuudhaan raawwatamuu qaba.</p> <p>43 .Liqii Mootummaan Fudhatamu</p> <p>(a) Hogganaan Biirichichi karoora fiiskaala waggaa kan ragga'e bu'uura godhachuudhaan yaada murtee fedhii faaynaansii mootummaa naanichaa guutu ji'a jaha jahaan Mana Maree Naannichaatiif dhiyeessee ni raggaasisa;</p> <p>(b) Yaadni murtee bifa keewwata kan keewwata xiqqaa (1) jalatti ibsameen dhiyaatu fedhii maallaqa kallattiin liqeeffachuu yookaan mala sanada wabii baasuu fi gurguruudhaan kan walitti qabamu ta'uusaa odeeffannoo ibsu qabaachuu qaba.</p> <p>44 .Aangoo To'annoo Biirichaa Biirichichi dhaabbiileen misoomaa fi Faayaansii mootummaa haala liqii itti fudhatanii fi raawwii liqichaa ni to'ata.</p> <p>45 .Wabummaa</p> <p>1) Biirichichi raawwannaa dirqamaatiif wabummaa kennuu ni danda'a. Wabummaa osoo hin kennin dura haalawwan kanatti aanan qulqulleessuu qaba.</p>	<p>መዘጋጀት አለበት፤</p> <p>2) ብድር ስወሰድ ከወለድ ነፃ የሆነ ጉዳዥና ከብድር ጋር የምያያዙ የተለያዩ ወጪዎች ከግምት ውስጥ ማስገባት አለባቸው። ይህም የተለያዩ ጉዳዮች ከሚሸጉ ምዝገባ እና የፋይናንስ አስተዳደር ወጪዎችን ይጨምራል፤</p> <p>3) የብድር አስተዳደር አጠቃላይ የኢኮኖሚ ችግሮች ላይ የማይፈለጉ ውጤት የምያስከትሉ በገንዘብ ፖሊሲ ላይ ወይም የክፍያ ሚዛን ላይ ንቅናቄ እንድፈጠር የምያደርጉ እና ይህንን የመሳሰሉ መከላከል በምስችል ሁኔታ መሆን አለበት፤</p> <p>4) የአጭር ጊዜ ብድር የገበያ ለውጥ እንቅስቃሴ ውስጥ ያለውን የሕሳብ ሚዛን እንዲሁም የገቢ በጀት ግምት እና ወጪን አስመልክቶ አስተማማኝ የሆነ ወቅታዊ መረጃ መሠረት በማድረግ መከናወን አለበት።</p> <p>43. በመንግሥት የሚወሰድ ብድር</p> <p>1) የቢሮ ሀላፊ የጸደቀውን የፍሰት አመት ይቅድ መሠረት በማድረግ የክልሉን መንግሥት ፋይናንስ ፍላጎት የሚያሟላ የውሳኔ ሐሳብ</p>	<p>collect the domestic debt of third parties to the regional government without the approval of the Regional Administrative Council.</p> <p>2) Before acknowledging the assignment, the administrative Council shall provide with the property authenticated legal documents.</p> <p>49. Books and Records</p> <p>The head shall cause to be maintained the system of books and records on its public debt management in accordance with Article 50 of Finance Administration Proclamation. This system shall include the following:-</p> <p>1) All money authorized by the Administrative Council of the Region to be borrowed;</p> <p>2) A description of all money borrowed;</p> <p>3) All principal interest and other charges paid in respect of all money borrowed;</p> <p>4) A description of all money invested;</p> <p>5) All income earned from money invested, as well as amounts paid for the</p>
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<p>(a) Sabaaba wabummaan barbaachisee fi bu'aa wabummaa irraa argamu,</p> <p>(b) Bu'uura wabummaatiin haalli dirqama ittiin bahuu kan uumamu ta'uu isaatii fi tilmaamuun bu'aa inni hordofsiisu.</p> <p>2) Bu'uura keewwata kana keewwata (1) tiin Biirichi dirqama raawwachiisuuf wabummaa kennuu kan danda'u liqiin wabummaa itti gaafatame manni maree bulchiinsa karooraa misoomaa raggaasisu keessatti projeektii dursii kenneeef raawwaachuuf yoo ta'eedha.</p> <p>3) Qaamni wabummaa Biiron kennutti fayyaadamaa ta'e wabummaa kennuudhaaf Biirichi baasii baase kamiyyuu bakka buusuu dirqama qaba.</p> <p>46 .Investimentii Fandii walitti kuufame keessatti kan argamuu fi yeroo gabaabaa keessatti maallaqni kaffaltiidhaaf hin barbaadamne sanada wabummaa irratti investii taasifamuu kan danda'u, maallaqicha kaffaltiidhaaf kan hin barbaadamne</p>	<p>በየስድስት ወር ለክልሉ ምክር ቤት አቅርቦ ያስጸድቃል፤</p> <p>2) በዚህ አንቀጽ በንጉሥ አንቀጽ (1) ስር በተገለጸው ውሳኔ ሐሳብ መልክ የምቀርብ ገንዘብን በቀጥታ የመበደር ፍላጎት ወይም የዋስ ሰነድ ማውጣት ችሎታ እና በሽያጭ የምሰበሰብ መሆኑን የምገልጽ መረጃ ልኖረው ይገባል።</p> <p>44.የቢሮው የቁጥጥር ሥልጣን ቢሮው የልማት ተጠቃሚ እና የመንግሥት ፋይናንስ ብድርን የምወስዱበት ሁኔታና የብድሩን አፈጻጸም ይቆጣጠራል።</p> <p>45.ዋስትና 1) ቢሮው ለግዴታ አፈጻጸም ዋስትና ልሰጥ ይችላል። ዋስትና ሳይሰጥ በፊት የምከተሉትን ማጣራት አለበት፤ (ሀ) ዋስትና ያስፈለገበትና ከዋስትና የሚገኘው ውጤት፤ (ለ) በዋስትና መሠረት ግዴታ የመወጣት ሁኔታ የምፈጠረው መሆኑና መገመት የምያስከትለው ውጤት።</p> <p>2) በዚህ አንቀጽ በንጉሥ አንቀጽ (1) መሠረት ቢሮው ግዴታን</p>	<p>acquisition, administration and redemption of these investments;</p> <p>6) A description of all guarantees authorized;</p> <p>7) All payments out of consolidated fund against such guarantees, including the reason why such payments were necessary and;</p> <p>8) A description of all loans granted to enterprises and other debtors.</p> <p style="text-align: center;">Part Nine Federal/State, District And Cities Financial Relations</p> <p>50.Financial Reporting Systems</p> <p>1) The financial reporting systems of District and cities shall correspond with that of the regional governments.</p> <p>2) The financial reporting requirements of the Administrative Council shall be observed by regional, District and cities offices.</p> <p>3) The districts and cities shall provide quarterly, semi-annual and annual</p>
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<p>maallaqa haftee ta'uusaa fi bu'aa fooyya'aa kan argamsiisu hojii bulchiinsa idaa mootummaa kan biraatiif oolu kan hin danda'amne ta'uusaa Biirtoon yoo mirkanesse qofa.</p>	<p>ለማስፈጸም ዋስትና መስጠት የምችለው ዋስትና የተጠየቀበት ብድር የልማት ይቅድ አስተዳደር የምስጸድቅ ምክር ቤት ውስጥ ቅድምያ የተሰጠው ፕሮጀክትን ለማስፈጸም ከሆነ ነው፤</p>	<p>financial reports to the Bureau in accordance with the format provided by the Bureau.</p>
<p>47 . Fandii Sinkiingii 1) Fandiin siinkingii liqii yeroo dheeraa kaffalamuuf fudhatame, qabeenya kaappitaalaa bakka buusuudhaaf yookaan dhimmoota biroo Manni Maree Bulchiinsaa murteessuuf irratti dhaabbachuu ni danda'a.</p>	<p>3) ቢሮው በምሰጠው ዋስትና ተጠቃሚ የሆነው አካል ዋስትና ለመስጠት ቢሮው ያወጣውን ማንኛውንም ወጪ መተካት ግዴታ ነው።</p>	<p>4) The repot shall show details of their receipts and disbursements by revenue and expenditure source codes and cash balances and levels of outstanding debt.</p>
<p>2) Fandiin Siinkingii dhaabbachuu kan daanda'u Manni Maree Bulchiinsaa Naannichaa bu'aa dinagdummaa qabaachuu isaa yoo itti amane qofadha.</p> <p>3) Hojiin fandii sinkiingii dhaabuu yoo xiqqaate akka sochii daldalaatti bu'aa buusuu danda'uunsaa karooricha fiisikaalaa fi sagantaa investmentii mootummaa naannichaa waliin wal-qabsiisuudhaan bu'aa fandichi argamsiisun xiinxala mul'isuun deeggaramuu qaba. Xiinxalli daldalaa kunis filannoowwan investmentii turanii fi sababa filannoon fudhatama argate filannoowwan biroo</p>	<p>46.ኢንቨስትመንት በተከማቸ ፈንድ ውስጥ የምገኝ እና በአጭር ጊዜ ውስጥ ለክፍያ የማይፈለግ ገንዘብ በዋስትና ሰነድ ላይ ኢንቨስት ልደረግ የምችል ገንዘብ ለክፍያ የማይፈለግ ቀሪ ገንዘብ መሆኑ እና የተሻለ ውጤት የሚያስገኝ ለሌላ የመንግሥት ይዳ አስተዳደር ሥራ እንድውል የማይቻል መሆኑን ቢሮው ካረጋገጠ ብቻ ነው።</p>	<p>5) 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.</p> <p>6) The Bureau shall maintain complete record on the financial transactions between regional and the federal governments.</p>
<p>47.ፈንድ ሲንክንግ 1) ፈንድ ሲንክንግ ለረጅም ጊዜ ልክፈል የተወሰደው ብድር፤ የካፒታል ንብረትን ለመተካት ወይም ሌሎች ጉዳዮች የምክር ቤት አስተዳደር ለመወሰን ማቋቋም ይችላል፤</p>	<p>47.ፈንድ ሲንክንግ 1) ፈንድ ሲንክንግ ለረጅም ጊዜ ልክፈል የተወሰደው ብድር፤ የካፒታል ንብረትን ለመተካት ወይም ሌሎች ጉዳዮች የምክር ቤት አስተዳደር ለመወሰን ማቋቋም ይችላል፤</p>	<p>51.Sources of Finance and Loan to be Granted to Districts and City Administration 1) The source of finance of</p>

<p>caaluu danda'eef kan mul'isu ta'uu qaba.</p> <p>4) Bulchiinsi fandii sinkiingii sirna herrega galmeessuu mataa isaa danda'ee fi gabaasa sochii fandichaa, gabaasa kanaan dura dhihaateen booda jijjiirama taasifame akkasumas gabaasa yeroo karoorfameef keessatti gatii ni qabaata jedhamee tilmaamamu kan mul'isuu ta'uu qaba.</p> <p>5) Fandiin Sinkiingii keewwata kana keewwata xiqqaa afur jalatti ibsame yeroo murtaa'e keessatti mana maree bulchiinsatti dhiyaatee deeggaramuu qaba.</p>	<p>2) የሲንክንግ ፈንድ መቋቋም የምኝለው የክልሉ አስተዳደር ምክር ቤት ኢኮኖሚያዊ ትቅም መኖሩን ካመነበት ብቻ ነው፤</p> <p>3) የሲንክንግ ፈንድ አስተዳደር ራሱን የቻለ የሕሳብ መዝገብ ስርዓት የፈንዱው እንቅስቃሴ ሪፖርት ከዝህ በፊት በቀረበው ሪፖርት በላ የተደረገው ለውጥ እንድሁም ሪፖርት በታቀደለት ጊዜ ውስጥ ዋጋ ይኖረዋል ተብሎ የምገመት የምያሳየው መሆን አለበት፤</p> <p>4) የሲንክንግ ፈንድ በዚህ አንቀፅ በንሑስ አንቀፅ (4) ሥር የተገለጸው በተወሰነ ጊዜ ውስጥ በአስተዳደር ምክር ቤት ቀርቦ መጽደቅ አለበት፡፡</p>	<p>the regional government shall be based on budgetary subsidy of the federal government and the region's own revenue.</p> <p>2) Where districts and city administration experience financial shortfall in any fiscal year, the Bureau may give them loan in the form of advance to be charged to their budgetary subsidy of the following year.</p>
<p>48 . Idaa Dabarsuu</p> <p>1) .Manni maree naannichaa yoo mirkaneesse malee idaa liqii qaama sadaffaa kan biyya keessa yookaan mirga idaa walitti qabuu qaama sadaffaa biyya keessaa motuummaa naannootti dabarsuun hin danda'amu.</p> <p>2) Manni mare bulchiinsa hojii idaa dabarsuu osoo hin raawwatin dura sanadni seera qabeessi qaama dhimmi ilaaluun mirkanaa'e isa gahuu qaba.</p>	<p>48.ይዳ ማስተላለፍ</p> <p>1) የክልሉ ምክር ቤት ካጸደቀ እንጂ የሀገር ውስጥ ሶስተኛ ወገን የሶስተኛ ወገን የብድር ይዳ ወይም የሀገር ውስጥ የሶስተኛ ወገን ይዳ የመሰብሰብ መብት ወደ ክልል መንግሥት ማስተላለፍ አይቻልም፤</p> <p>2) የክልል ምክር ቤት ይዳ የማስተላለፍ ሥራ ሳይጨርስ በፊት ሕጋዊ</p>	<p>52. Tax Harmonization</p> <p>1) Consultations between the federal, regional, districts and city administration shall take place on all new or changed taxes at both federal and regional governments to ensure that the tax bases are harmonized and standardized.</p> <p>2) The Bureau shall provide research and administrative support to districts and cities to facilitate the harmonization of their tax</p>

<p>49 .Galmeewwanii Fi Herregoota Hogganaan akkataa labsii bulchiinsa faaynaansii keewwata 50 tiin bulchiinsa idaa mootummaa naanichaa ilaalchisee sirni qabiinsa herregaa fi galmee akka hundeeffamu ni taasisa. Sirni kunis dhimmoota armaan gaditti ibsaman ni dabalata:-</p> <ol style="list-style-type: none"> 1) Maallaqa liqiidhaan akka fudhatamu Mana Mareen Bulchiinsa Naannichaatin heyyamame kamiyyuu, 2) Ibsa maallaqa liqiidhaan fudhatame kam-iyyuu agarsiisu, 3) Maallaqa liqiidhaan fudhatame keessaa idaa ijoo kaffalame yookaan dhala yookaan kaffaltiwwan biroo, 4) Ibsa maallaqa investmentiif oole kamiyyuu, 5) Galii investmentii kana irraa argame, akkasumas maallaqa investmentoota kana qabachuudhaaf, bulchuudhaaf, gad-dhiisisuudhaaf kaffalame, 6) Ibsa sanadota wabii hayyamaman agarsiisu, 7) Fandii walitti kuufame irraa dirqama wabummaan galameef kaffaltii raawwatame, sababa kaffalticha raawwachuuf 	<p>ሰነድ በምመለከተው አካል የጸደቀ ልደርሰው ይገባል።</p> <p>49.መዝገቦች እና ሕሳቦች ሀላፊው በፋይናንስ አስተዳደር አዋጅ አንቀፅ 50 መሠረት የክልሉ መንግሥት ይዳ አስተዳደር አስመልክቶ የሕሳብና መዝገብ አያያዝ ስርዓት አስመልክቶ እንድመሰረት ያደርጋል። ይህ ስርዓትም ከዝህ በታች የተዘረዘሩትን ጉዳዮች ያካትታል፡-</p> <ol style="list-style-type: none"> 1) ማንኛውም ቡብድር እንድወሰድ በክልሉ ምክር ቤት አስተዳደር የተፈቀደ ገንዘብ፤ 2) ማንኛውንም ቡብድር የተወሰደ ገንዘብ የምያሳይ መግለጫ፤ 3) ቡብድር ከተወሰደ ገንዘብ ውስጥ የተከፈለው ዋና ህዳ ወይም ወለድ ወይም ሌሎች ክፍያዎች፤ 4) ማንኛውንም ለኢንቨስትሜንት የዋለ የገንዘብ መግለጫ፤ 5) ከዝህ ኢንቨስትሜንት ላይ የተገኘ ገቢ እንድሁም ይህንን የኢንቨስትሜንቶች ገንዘብ ለመያዝ፤ ለማስተዳደር፤ ለማስለቀቅ ተከፈለ፤ 6) የተፈቀዱ ዋስትና ሰነዶች የምያሳይ መግለጫ፤ 7) ከተከማቸ ፋንድ ላይ ለተገባው ዋስትና ግዴታ 	<p>bases with those of regional government.</p> <p>53.Subsidy and Foreign Currency</p> <ol style="list-style-type: none"> 1) The Bureau shall notify regional bureaus, districts and city administration their budget subsidy ceilings in time for them to prepare their budget. 2) Sectors of the region, districts and city administrations shall submit their foreign currency requirements to the Bureau. <p>54.Formats and Deadlines The Bureau shall issue a directive to establish the deadlines and procedure of submission by government offices, districts and city administrations of their revenue forecasts, borrowing and foreign currency requirements.</p> <p>55.Public Accounts</p> <ol style="list-style-type: none"> 1) The public accounts of regional government offices, districts and city
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<p>barbaachise dabalatee, 8) Ibsa dhaabbata misooma mootummaa fi liqeeffatoota biroo liqiin kennameef argarsiisuu. Kutaa Sagal Wal Qunnamtiiwwan Faaynaansii Naannoo, Federaalaa, Aanaalee Fi Magaalotaa</p> <p>50 .Sirna Gabaasni Faaynaansii Itti Dhiyaatu</p> <p>1) Sirni dhiyeessa gabaasa faaynaansii aanaalee fi magaalotaa kan naannoon kan walsimu ta'uu qaba.</p> <p>2) Gabaasni faaynaansii waajjiraalee naannoo, aanaalee fi magaalotaan mana maree Bulchiinsaatiif dhiyaatu sirna dhiyeessa gabaasaa guutee dhiyaachuu qaba.</p> <p>3) Walitti dhufeenya aanaalee, magaalotaa fi naannoo cimsuuf sirna dhiyeessa gabaasaa qabaachuu akka dandaa'aniif Biirichi deeggarsa ni kenna.</p> <p>4) Aanaalee fi magaalotni uulaagaalee fi uunkaalee Biirichi baasu hordofuun gabaasa faaynaansii ji'aa, kurmaanaa, ji'a jahaa fi waggaa Biirichaaf ni-dhiyeessu.</p> <p>5) Gabaasni herrega mootummaa sochiiwwan faaynaansii mootummaa naannoo, aanaalee fi magaalootaa galiwwanii fi baasiwwan</p>	<p>የተከናወነ ክፍያ፤ ክፍያውን ለማከናወን ያስፈለገውን ምክንያት ጨምሮ፤</p> <p>8) የመንግሥት ልማት ተቋም መግለጫ እና ብድር የተሰጣቸው ሌሎች ተበዳሪዎች ማሳየት።</p> <p>ክፍል ዘጠኝ የክልል፣ ፌዴራል፣ ወረዳዎች እና ከተሞች የፋይናንስ ግንኙነቶች</p> <p>50.የፋይናንስ ሪፖርት የምቀርብበት ሥርዓት</p> <p>1) የወረዳዎች እና ከተሞች ፋይናንስ ሪፖርት አቀራረብ ስርዓት ከክልል ጋር የተዛመደ መሆን አለበት፤</p> <p>2) ለአስተዳደር ምክር ቤት የምቀርብ የክልል፣ ወረዳዎችና ከተሞች ጽሕፈት ቤቶች ፋይናንስ ሪፖርት የፋይናንስ ሪፖርት አቀራረብ ስርዓትን አልቶ መቅረብ አለበት፤</p> <p>3) የወረዳዎች፣ ከተሞች እና ክልል ግንኙነትን ለማጠናከር የሪፖርት አቀራረብ ስርዓት እንድናራቸው ቢሮው ድጋፍ ይሰጣል፤</p> <p>4) ወረዳዎችና ከተሞች ቢሮው በምወጣቸው መስፈርቶችና ቅጾች በመከተል የወር፣ የንሀስ፣ የ6 ወር እና የአመት የፋይናንስ ሪፖርት</p>	<p>administration shall contain details of the financial transactions among them and fiscal year end reports on consolidated and comparative basis.</p> <p>2) The Bureau shall enter into a performance agreement with the government offices of the region, districts and city administrations requiring them to supply timely information on their financial operation.</p> <p>56.Audit The Auditor General Office, as part of its regular audit program, shall inspect and audit the regional government offices', districts' and city administrations' records of their financial transactions.</p> <p>Part Ten Public Accounts</p> <p>57.Submission Of Public Account Pursuant to Article 62 sub article (2) of Financial</p>
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<p>maddasaanii lakkoofsa herregaatiin adda baasuun maallaqa callaa qabuu fi hamma idaa hin kaffalamin akkasumas raawwii hojii kan argisiisu ta'uu qaba.</p> <p>6) Hogganaan Biiroo akkataa keewwata kana keewwata xiqqaa 4tti gabaasa biirooleen naannoo, aanaalee fi bulchiinsa magaalotaa dhiyeessan irratti hundaa'uun gabaasa faaynaansii naannoo waliigalaa kurmaanaan, walakkaa waggaa fi kan waggaa qopheessuun Mana Maree Bulchiinsaa dhiyeessuu qaba.</p> <p>7) Biiroon Mootummaa Naannoo fi Federaalaa gidduutti sochiiwwan faayaansii kan argisiisu galmee guutuu ni qabaata.</p> <p>51 . Maddaa Faaynaansii Naannoo Liqqi Aanaalee Fi Bulchiinsa Magaalaaf Kennamu</p> <p>1) Maddi faaynaansii mootummaa naannoo deggarsa mootummaa federalaalaa fi galii naannichaa irratti kan hundaa'u ta'a.</p> <p>2) Biiroon aanaalee fi bulchiinsa magaalotaa hanqinnii maallaqaa yeroo mudatutti deeggarsa baajataa waggaa itti aanuu irraa kan hir'iratu maallaqaa liqeessuufii ni</p>	<p>ለቢሮው ያቀርባሉ፤</p> <p>5) የመንግሥት ሕሳብ ሪፖርት የክልል፣ ወረዳዎች እና ከተሞች መንግሥት ፋይናንስ እንቅስቃሴ ገቢዎችና ወጪዎች ምንጫቸውን በሕሳብ ቁጥር በመለየት ያለውን ጥሬ ገንዘብና ያልተከፈለው የይዳ መጠን እንድሁም የሥራ አፈጻጸምን የምያሳይ መሆን አለበት፤</p> <p>6) የቢሮ ሐላፊ በዚህ አንቀጽ በንጉሱ አንቀጽ (4) መሠረት የክልል፣ ወረዳዎች እና ከተሞች ቢሮዎች በምያቀርቡት ሪፖርት ላይ በመመስረት የአጠቃላይ የክልል ፋይናንስ ሪፖርት የንጉሱ፣ የግማሽ አመት እና የአመት በማዘጋጀት ለአስተዳደር ምክር ቤት ማቅረብ አለበት፤</p> <p>7) ቢሮው በፌዴራል እና ክልል መንግሥት መካከል የፋይናንስ እንቅስቃሴ የምያሳይ ሙሉ መዝገብ ይኖረዋል።</p> <p>51. የክልል ፋይናንስ ምንጭ ለወረዳዎችና ከተማ አስተዳደር የምስጠው ብድር</p> <p>1) የክልል መንግሥት ፋይናንስ ምንጭ የፌዴራል መንግሥት ድጋፍ እና በክልሉ ገቢ ላይ የምመሠረት ይሆናል፤</p> <p>2) ወረዳዎች እና ከተማ አስተዳደሮችን የበጀት ጉድለት ስያጋጥማቸው ድጋፍ ከምቀጥለው በጀት አመት የምቀነስ ገንዘብ</p>	<p>Administration Proclamation, government offices which are not directly accountable to the administrative Council of the region shall submit their financial report along with their activity report to the Caffee through the Bureau to which they are accountable.</p> <p>58. Closure of Public accounts</p> <p>Government Offices shall close and submit their account to the Auditor General within three months from the end of the fiscal year.</p> <p style="text-align: center;">Part Eleven Internal Audits</p> <p>59. Power of Internal Audits</p> <p>Internal audits of government offices shall have unlimited power of audits over the whole range of finance, property and activity of their government office.</p> <p>60. Duties and Responsibilities of Internal Audit</p> <p>1) Internal auditors carry out financial audit including accounts of grants, loans and internal</p>
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<p>danda'a.</p> <p>52 .WALTA'INSA TAAKSII</p> <p>1) Sadarkaa mootummaa fedaraalaa, naannoo, aanaalee fi bulchiinsa magaalaatti taaksotni haarofni yeroo buufaman yookaan taaksotni kanaan dura turan yeroo jijjiiraman bu'uurri taaksii kan walfakkaatuu fi kan walsime ta'uu isaa mirkaneesuuf mootummaa naannoo fi federaalaa gidduutti mariin taasifamuu qaba.</p> <p>2) Biiron bu'uurri taaksii aanaalee fi magaalotaa buusan bu'uura taaksii mootummaan naannoo buusu waliin kan walfakkaatuu fi walsime akka ta'u qo'aannoo gaggeessuudhaan deggarsa bulchiinsaa ni kenna.</p> <p>53 .Fedhii Sharafa Alaa Fi Deggarsa Baajataa</p> <p>1) Biirooleen naannoo, aanaalee fi bulchiinsa magaalota baajata isaanii yeroon qopheeffachuu akka dandaa'aniif Biiron baxii baajataa deeggarsaan kennamuuf yeroodhaan ni beeksisa.</p> <p>2) Manneen hojii naannichaa, aanaalee fi bulchiinsa magaalotaa fedhii sharafa alaa qaban Biirootti ni beeksisu.</p> <p>54 .Orneelotaa Fi Daangaa Yeroo</p> <p>Biiron manneen hojii mootummaa, aanaalee fi bulchiinsa magaaloota tilmaama galiwwanii, uunkaalee liqii fi fedhiwwan sharafa alaa ittiin dhiyaatu,</p>	<p>ቢሮው ልዎበድርሳቸው ይችላል።</p> <p>52. የታክስ ትብብር</p> <p>1) በፌዴራል፣ ክልል፣ ወረዳዎች እና ከተማ አስተዳደር መንግሥት ደረጃ አዳድስ ታክሶች ስተርፉ ወይም ከዝሀ በፊት የነበሩት ታክሶች ስቀየሩ የምመሳሰል እና የተባበረ የታክሲ መሠረት መሆኑን ለማረጋገጥ በክልል እና በፌዴራል መንግሥት መካከል ውይይት መደረግ አለበት፤</p> <p>2) ቢሮው ወረዳዎችና ከተማ አስተዳደሮች የምያከናውኑትን የታክስ መሠረት ክልል መንግሥት ከምያከናውኑት ታክስ መሠረት ጋር የምመሳሰል እና የተባበረ እንድሆን ጥናት በማካሄድ አስተዳደራዊ ድጋፍ ይሰጣል።</p> <p>53. የውጪ ምንዛሬ ፍላጎት እና የበጀት ድጋፍ</p> <p>1) የክልል፣ ወረዳዎች እና ከተሞች አስተዳደር ቢሮዎች በጀታቸውን በጊዜ ለማዘገጀት እንድመቻቸው በድጋፍ የምሰጣቸውን የበጀት ጣራ ቢሮው በጊዜ ያሳውቃቸዋል፤</p> <p>2) የክልሉ፣ ወረዳዎች እና ከተሞች አስተዳደር መስሪያ ቤቶች ያላቸውን የውጪ ምንዛሬ ፍላጎት ለቢሮው ያሳውቃሉ።</p> <p>54. አረኔሎች እና የጊዜ ገደብ</p> <p>1) ቢሮው የመንግሥት መስሪያ</p>	<p>revenue, and performance audit of their respective government offices;</p> <p>2) Submit for approval to the head of the government office, their work plan of audit of the following year and communicate the same to the Bureau;</p> <p>3) Report to the head of the government office, the result of audit they carried out, notify the same to the Bureau by a copy of the report;</p> <p>4) Follow up the implementation of measures prescribed by the Bureau on the basis of their recommendation in the audit report and communicate the result to the Bureau and the head of the government office.</p> <p style="text-align: center;">Part Twelve</p> <p style="text-align: center;">Losses Of Public Money And Public Property</p> <p>61. Investigation</p> <p>1) All losses of public money and public property, however they are</p>
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<p>yeroo dangaa fi tarreffama raawwii kan murteessu qajeelfama ni qopheessa.</p> <p>55 .Gabaasa Herrega Mootummaa</p> <p>1) Gabaasni herrega manneen hojii mootummaa naannoo, aanaalee fi bulchiinsa magaalootaa sochiiwwan faaynaansii fi haalawwan faayaansii qaamoolee kana gidduuti argisiisu gabaasa bara baajata dhumaa bifa waliigalaa fi wal-madaaleen kan qabate ta'uu qaba.</p> <p>2) Biiron gabaasa herregaa sochiiwwan faaynaansii akka dhiyeessan kan taasisu waliigaltee raawwii aanaalee fi bulchiinsa magaalotaa waliin ni mallatteessa.</p> <p>56 .Qorannoo Herregaa Manni Hojii Oditara Mummichaa idileedhaan sochii faayaansii manneen hojii mootummaa naannoo, aanaalee fi magaalootaa ni qorata, odiitii ni taasisa. Kutaa Kudhan Herrega Mootummaa</p> <p>57 .Dhiyeesii Herrega Mootummaa Bu'uura Labsii bulchiinsa faaynaansii keewwata 62(2)tiin kallattiidhaan Mana Maree Bulchiinsaa Naannootiif 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 ta'a.</p> <p>58 .Herrega Mootummaa Cufuu Manneen hojii mootummaa bari baajataa xumuramee</p>	<p>ቤቶች፤ ወረዳዎች እና ከተሞች አስተዳደር የገቢዎች ግምት፤ የብድር ቅጽ ቅጾች እና የውጫ ምንዛሬ ፍላጎት የምቀርብበት የጊዜ ገደብና የአፈጻጸም ዝርዝርን የምወስን መመሪያ ያዘጋጃል።</p> <p>55. የመንግሥት ሕሳብ ሪፖርት</p> <p>1) የክልል፤ ወረዳዎች እና ከተሞች አስተዳደር የመንግሥት መስሪያ ቤቶች ሕሳብ ሪፖርት የፋይናንስ እንቅስቃሴ እና የፋይናንስ ሁኔታዎች በነዝህ አካላት መካከል የምያሳይ የመጨረሻ የበጀት ዘመን ሪፖርት በጠቅላይ እና በተመጣጠነ የያዘ መሆን አለበት፤</p> <p>2) ቢሮው የፋይናንስ እንቅስቃሴ ሕሳብ ሪፖርት እንድያቀርቡ የምያደርግ የአፈጻጸም ስምምነት በወረዳዎች እና ከተሞች አስተዳደር ጋር ይፈረማል።</p> <p>56. የሕሳብ ምርምር ጠቅላይ አዲተር መስሪያ ቤት በአማካኝ የክልል፤ ወረዳዎች እና ከተሞች አስተዳደር የመንግሥት መስሪያ ቤቶች ፋይናንስ እንቅስቃሴ ይመረምራል፤ አዲት ያደርጋል። ክፍል አሥር የመንግሥት ሕሳብ</p> <p>57. የመንግሥት ሕሳብ አቅርቦት በፋይናንስ አስተዳደር አዋጅ አንቀፅ 62 (2) መሠረት በቀጥታ ለክልል አስተዳደር ምክር ቤት ተጠሪ ያልሆኑ የመንግሥት መስሪያ ቤቶች</p>	<p>reported, require complete investigation with full cooperation of all the employees of the government office.</p> <p>2) With exception of minor employment related incidents which do not involve criminal activity, losses in which employees are suspect shall be reported to the police and anti-Corruption Commission, if such losses constitute an offence of corruption.</p> <p>3) Any preliminary examination undertaken by a 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.</p> <p>62. Reporting</p> <p>1) Every employee who discovers or suspects that a loss has occurred shall report it immediately to the head of his or her</p>
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<p>baatii sadii keessatti herreega isaanii cufanii Mana Hojii Oditaara Muummichaan akka qoratamu dhiyeessuu qabu.</p> <p>Kutaa Kudha Tokko Oditii Keessaa</p> <p>59 .Aangoo Oditii Keessaa Oditaroonni keessaa sochiiwwaan hojii maallaqaa fi qabeenyaa mana hojii isaanii kamiyyuu oditii gochudhaaf aangoo hin daangeffamne qabu.</p> <p>60 .Itti Gaafatamummaa Fi Hojii Odiitii Keessaa</p> <p>1) Oditaroonni keessaa sochiiwwaan faaynaansii gargarsa, liqqi fi galiwwaan keessaa manneen hojii faaynaansii fi raawwii isaanii oditii ni taasisu.</p> <p>2) Karoora hojii oditii bara baajataa itti aanuu ittigaafatamaa ol'aanaa mana hojichaatiif dhiyeessuun ni mirkaneessisa, karoor mirkanaa'e Biiroodhaaf ni dhiyeessa.</p> <p>3) Ittigaafatamaa ol'aanaa mana hojichaaf bu'aa raawwii oditii ni dhiyeessa, garagalchaan Biiroodhaf ni beeksisa.</p> <p>4) Bu'uura gaabasa oditii dhiyaateen murteen ooganaa ol'aanaa mana hojichaatiin kenname hojii irra oolusaa ni hordofa, bu'aa hordooffii gabaasaa itti gaafatamaa ol'aanaa fi Biiroodhaaf ni dhiyeessa.</p> <p>Kutaa Kudha Lama Badii Maallaqaa Fi Qabeenyaa Mootummaa</p> <p>61 .Qorannoo Adeemsisuu</p> <p>1) Maallaqnii fi qabeenyi mootummaa baduusaatiif</p>	<p>የሥራ አፈጻጸም እና የሕሳባቸውን ሪፖርት ምርምር በማቀናጀት ለጨፌ የምያቀርቡት በተጠሩበት የመንግሥት መስሪያ ቤት ይሆናል።</p> <p>58. የመንግሥት ሕሳብ መዝጋት የመንግሥት መስሪያ ቤቶች የበጀት አመት ተጠናቅቆ 3 ወር ውስጥ ሕሳባቸውን ዘግተው በጠቅላይ ኦዲተር መስሪያ ቤት እንድመረመር ማቅረብ አለባቸው።</p> <p>ክፍል አስራ አንድ የውስጥ ኦዲት</p> <p>59. የውስጥ ኦዲት ሥልጣን የውስጥ ኦዲተሮች የገንዘብ ሥራ እንቅስቃሴ እና ማንኛውንም የመስሪያ ቤታቸውን ንብረት ኦዲት ለማድረግ ያልተገደበ ሥልጣን አላቸው።</p> <p>60. ተጠያቂነት እና የውስጥ ኦዲት ሥራ</p> <p>1) የውስጥ ኦዲተሮች ይርዳታ፣ ብደር እና የውስጥ ገቢዎች የመስሪያ ቤታቸውን የፋይናንስ እንቅስቃሴዎች ኦዲት ያደርጋሉ።</p> <p>2) የምቀጥለው በጀት አመት የኦዲት ሥራ ይቅድ ለመስሪያ ቤቱ ከፍተኛ ሀላፊ በማቅረብ ያስጸድቃል፤ የጸደቀውን ይቅድ ለቢሮ ያቀርባል፤</p> <p>3) ለመስሪያ ቤቱ ከፍተኛ ሀላፊ የኦዲት አፈጻጸም ውጤት ያቀርባል፤ በግልባጭ ለቢሮ ያሳውቃል፤</p> <p>4) በቀረበው ኦዲት ሪፖርት መሠረት በመስሪያ ቤቱ</p>	<p>department. The latter is responsible for ensuring that all losses which are reported to him or her are promptly reported in writing to the head of administration department of the government office with the copies of the report to its legal and internal audit departments. In addition, the head of the administration department shall forward a copy of its report to the head of the government office and the Bureau.</p> <p>2) All government offices must ensure that all their employees are aware of their responsibility to report all losses of which they have knowledge.</p> <p>63. Civil Action</p> <p>1) Action must be taken in accordance with relevant laws to recover all losses of public money or property.</p> <p>2) When an employee is</p>
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<p>yookaan hir'achuu isaatiif gabaasa karaa kamiiniyyuu dhiyaate irratti deeggarsi guutuun hojjettoota mana hojii mootummaa jiraatee qoronnoon gaggeeffamuu qaba.</p> <p>2) Badiiwwan xixiqqoo hojiin walqabataniin alatti yakki malaamaltummaa raawwatamuu isaa ragaan agarsiisu yoo jiraate poolisii fi Koomishinii Naamusaa fi Farra Maalamaltummaaf gabaafamuu qaba.</p> <p>3) Mana hojii mootummaa keessatti qorannoon sadarkaa duraa adeemsifamu maallaqa mootummaa yookaan badii qabeenyaa waliin kan walqabate balleessaan raawwaatameera jechuudhaaf kan dandeesisu jiraachuusaa mirkaneessuu irraatti kan hundaa'u ta'a.</p> <p>62 .Gabaasa Dhiheessuu</p> <p>1) Hojjetaan mootummaa kamiyyuu badiin raawwatamuu isaa yoo bira gahu yookaan yoo shakku yerumasana itti gaafatamaa kutaa isaatiif gabaasuu qaba. Itti gaafatamtichi gabaasni isaaf dhiyaate yerumasana adeemsa bulchiinsa humna namaatiif barreeffamaan gabaafamuusaa, akkasumas adeemsa hojii dhimma seeraa fi ooditii mana hojichaatiif gargalchaan gabaasichi dhaqqabuusaa mirkaneessuudhaaf itti</p>	<p>የቀረበው የከፍተኛ ሀላፊ ውሳኔ ሥራ ላይ መዋሉን ይከታተላል፤ የሪፖርት ክትትል ውጤት ለከፍተኛ ስራ-ስካጅ እና ለቢሮ ያቀርባል።</p> <p>ክፍል አስራ ሁለት የገንዘብ ጥፋት እና መንግሥት ንብረት</p> <p>61. ምርምር ማካሄድ</p> <p>1) የመንግሥት ንብረት እና ገንዘብ በምጥፋቱ ወይም በመቀነሱ በማንኛውም መንገድ በቀረበው ሪፖርት ላይ የመንግሥት መስሪያ ቤት ሰራተኞች በሙሉ ድጋፍ አጠፋ ተብሎ በተጠረጠረው በምደረገው ድጋፍ ምርምር መካሄድ አለበት፤</p> <p>2) ከሥራ ጋር የምያያዙ ትንንሽ ጥፋቶች ውጪ የሙስና ወንጀል መፈጸሙን የምያሳይ ማስረጃ ካለ ለፖሊስ እና ፀረ-ሙስና ኮሚሽን ሪፖርት መደረግ አለበት፤</p> <p>3) የመንግሥት መስሪያ ቤት ውስጥ የምካሄደው የመጀመሪያ ደረጃ ምርምር የመንግሥት ገንዘብ ወይም የንብረት ጥፋት ጋር የተያያዘ ጥፋት ተፈጽሞል ለማለት ምያስችል መኖሩን ማረጋገጥ ላይ የምወሰን ይሆናል።</p> <p>62. ሪፖርት ማቅረብ</p> <p>1) ማንኛውም የመንግሥት ሰራተኛ ወንጀል በፈጸሙን ስደርስበት ወይም ስጠረጥር ያንኑ ጊዜ በክፍሉ</p>	<p>accountable for a loss of public money or property, the loss must be recovered from that employee unless the respective government office specially authorized in accordance with Financial Administration Proclamation Article 67 to waive such recovery.</p> <p>64. Disciplinary Action</p> <p>1) Disciplinary action shall be taken in accordance with the law of Civil Service against the employee involved in the losses where the head of a public body considers that the circumstances warrant such action.</p> <p>2) A disciplinary action that may be taken by a government office in accordance with sub article (1) of this Article shall not bar any other measure that may be taken by the appropriate authorities.</p>
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gaafatamummaa qaba. Itti gaafatamaan Adeemsa hojii humna namaa itti gaafatama mana hojichaa fi Biiroof gargalcha gabasichaa erguu qaba.

2) Manni hojii mootummaa kamiyyuu keessatti badiin hojjetootan raawwatamuu isaa yoo beekan gabaasa gochuuf itti gaafatamummaa qabu.

63 Tarkaanfii Hariiroo Hawaasaa

(a) Hir'ina qabeenyaa fi maallaqaa kamiyyuu tarkaanfiin deebisiisuu dandeessisu bu'uura seera dhimmi ilaaluutiin fudhatamuu qaba.

(b) Bu'uura Labsii bulchiinsa faaynaansii keewwata 67 keewwata xiqqaa 5tiin manni hojii mootummaa himanicha akka dhaabu haala addaatiin yoo eeyyamame malee, hojjetaan mootummaa kan ittiin gaafatame meeshaa yookaan maallaqa hir'ate deebisuu qaba.

64 Tarkaanfii Naamusaa

1) Itti gaafatamaan ol'aanaan mana hojii mootummaa ragaan gahaan jiraachuu isaa yoo mirkaneeffatu bu'uura seera Siviil Sarviisiin hojjetaa 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 qaamoota birootiin fudhataman kamiyyuu hin hambisu.

ሀላፊ ሪፖርት ማድረግ አለበት። ሀላፊውም ሪፖርት ቀርቦለት ያንኑ ጊዜ ለሰው ሐይል አስተዳደር የሥራ ሕደት በጽሑፍ ሪፖርት መደረጉን እንድሁም ለመስሪያ ቤቱ ሕግ እና ኦዲት ጉዳይ ሥራ ሕደት በግልባጭ ርፖርቱ መድረሱን ለማረጋገጥ ተጠያቂነት አለበት። የሰው ሐይል አስተዳደር የሥራ ሕደት ለመስሪያ ቤቱ ሀላፊ እና ለቢሮ የርፖርቱን ግልባጭ መላክ አለበት፤

2) ማንኛውም የመንግሥት መሥሪያ ቤት ውስጥ ሰራተኞች ወንጀል መፈጸሙን ካወቁ ሪፖርት ለማድረግ ግዴታ አለባቸው።

63. የማይበራዊ ግንኙነት እርምጃ

1) ማንኛውንም የንብረት እና ገንዘብ ጉድለት ማስመለስ የምያስችል እርምጃ በምመለከተው ሕግ ጉዳይ መሠረት መወሰድ አለበት፤

2) በፋይናንስ አስተዳደር አዋጅ አንቀፅ 67 ንብረት አንቀፅ 5 መሠረት የመንግሥት መሥሪያ ቤት ክስን እንድያቆም በልዩ ሁኔታ ካልተፈቀደ በስተቀር የተጠየቀበትን ይቃ ወይም የጎደለውን ገንዘብ የመንግሥት ሰራተኛ መመለስ አለበት።

64. የስነ-ምግባር ቅጣት

1) የመንግሥት መሥሪያ ቤት ከፍተኛ ስራ-ስነጅ በቂ ማስረጃ መኖሩን ስያረጋግጥ በሲቪል ሰርቪስ ሕግ

65. Reimbursement

Shortage of cash resulting from loss of money which calls for additional disbursement to reimburse shall be charged to the appropriation of the related activity after approval by the head of the government office or such other senior employee as may be designated in writing by him/her.

66. Public Safes

1) In the event of unauthorized absence, death or incapacity of a cashier of a government office, the safe shall be sealed by the heads of financial and internal audit of the government office.

2) The head of the government office shall immediately establish a committee in accordance with directives to be issued by the Bureau to determine the contents of the safe and prepare a list

<p>65. Bakka Buusuu Maallaqni mootummaa sababa badeef hir'inichi maallaqa kaffaltii baasiwwan dabalataa gaafatu yeroo qunnamu Itti gaafatamaan ol'aanaan mana hojichaa yookaan barreeffamaan hojjatan ramadame yoo raggaasise, hojii walfakkaatuuf akka oolu baajata hayyamame irraa kaffaltiin akka raawwatamu gaafatamuu qaba.</p> <p>66. Saanduqa Mootummaa</p> <ol style="list-style-type: none"> 1) Qabduun maallaqaa mana hojii mootummaa hayyama malee yoo hafu, yoo du'u yookaan dandeettii yoo dhabu saanduuqichi itti gaafatamaa faaynaansii fi ittgaafatamaa ol'aanaa oditii keessaatiin ni samsama. 2) Ittigaafatamaan ol'aanaa mana hojii mootummaa bu'uura qajeelfama Biirrootiin qabeenya sanduuqa keessatti argamu murteessuu fi tarreeffama isaa qopheessuudhaaf yeruma sana koree ni hundeessa. 3) Korichi ragoota duratti kaazinaa banuudhaan bu'uura qajeelfamni Biirtoon baasu ajajuun qorannicha gaggeessuu fi bu'aa argatus gabaasuu qaba. <p>67. Hir'ina Gabaasuu</p> <ol style="list-style-type: none"> 1) Hir'inni kamiyyuu herrega mootummaa keessatti gabaafamuu qaba. 2) Dimshaashni hir'inna maallaqaa herrega deebi'u kamiyyuu osoo hin dabalin, gabaasa herrega bara baajata hir'inichi itti raawwatametti yookaan hir'inichi waytii sanatti 	<p>መሠረት ጉድለቱን በፈጸመው የመንግሥት ሰራተኛ ላይ የስነ-ምግባር እርምጃ ይወስዳል፤</p> <ol style="list-style-type: none"> 2) በዚህ አንቀጽ በንሱስ አንቀጽ (1) መሠረት የስነ-ምግባር ውሳኔ እንድወሰድ በመንግሥት መሥሪያ ቤት የምወሰነው በሌሎች አካላት የምወሰደውን ማንኛውንም እርምጃ አያስቀርም፡፡ <p>65. መወከል የመንግሥት ገንዘብ ስለጠፋ ጉድለቱን ተጨማሪ ወጪዎች ክፍያ ገንዘብ የምጠይቀው ስያጋጥም የመሥሪያ ቤቱ ከፍተኛ ስራ-ስካጅ ወይም በጽሑፍ የተመደበው ሰራተኛ ካጸደቀ ለተመሳሳይ ሥራ እንድውል ከተፈቀደው በጀት ላይ ክፍያ እንድፈጸም መጠየቅ አለበት፡፡</p> <p>66. የመንግሥት ካዝና</p> <ol style="list-style-type: none"> 1) የመንግሥት መሥሪያ ቤት ገንዘብ ያሻር ያለፍቃድ ስቀር፤ ስሞት ወይም እውቀት (ችሎታ) ስያጣ ካዝናው በሕሳብ ሐላፊ እና በከፍተኛ የውስጥ አዲት ሀላፊ እታሸጋል፤ 2) የመንግሥት መሥሪያ ቤት ከፍተኛ ስራ-ስካጅ በቢሮው መመሪያ መሠረት በካዝና ውስጥ የምገኘውን ንብረት መወሰን እና ዝርዝሩን ለማዘጋጀት በአስቸኳይ ኮሚቴ ያቀጣጣል፤ 3) ኮሚቴው በምስክሮች ፊት ካዝናውን በመክፈት ቢሮው የምያወጣውን መመሪያ በማዘዝ ምርምሩን ማካሄድ 	<p>of them</p> <ol style="list-style-type: none"> 3) The committee shall conduct the inspection by opening the safe in the presence of witnesses and report its finding in accordance with directives issued by the Bureau. <p>67. Reporting of Losses</p> <ol style="list-style-type: none"> 1) All losses must be reported in the public accounts. 2) The gross amount of a loss exclusive of recoveries is to be reported in the public account for the fiscal year in which the loss occurred or, when the loss occurred or, when the loss is not discovered in time, in the first public accounts in which it is practicable to do so. 3) Recoveries against losses are to be reported in the public accounts for the fiscal year in which the amount is recovered. <p style="text-align: center;">Part Thirteen</p>
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<p>osoo hin beekamin yoo hafu, bara hir'inichi bira gahametti herrega mootummaa keessatti ni gabaafama.</p> <p>3) Hir'inootni yoo deebifaman herrega mootummaa bara baajataa maallaqni itti deebi'etti gabaafamuu qaba.</p> <p>Kutaa Kudha Sadii Tumaalee Adda Addaa</p> <p>68. Daangaa Yeroo Turtii Galmee</p> <p>1) Manni hojii mootummaa kamiyyuu mana hojichaatiif yookaan odiitaroota alaatiif dhimma kamiifiyyuu odeeffannoodhaaf kan barbaachisan ragaalee faaynaansii fi galmeewwan yeroo gahaa ta'eef tursiisuu qaba.</p> <p>2) Keewwata kana keewwata (1) jalatti kan tumame jiraatus odeeffannoowwanii fi galmeewwan faaynaansii kamiyyuu yoo xiqqaate waggaa kudhaniif tursiisuu qabu.</p> <p>69. Gosa Galmeewwan Turuu Qabani</p> <p>Bu'uura dambii kana keewwata 68tiitiin odeeffannoowwanii fi galmeewwan faaynaansii turuu qaban kanneen armaan gaditti ibsaman ni dabalatu:-</p> <p>1) Manni maree Bulchiinsa yokaan Biirichi akka raggaasisan dhimmoota dhiyaatan kamiyyuu,</p> <p>2) Tarkaanfiin fudhatamuusaa kan ibsan ragaalee kamiyyuu,</p> <p>3) Dhimmoota faaynaansii ilaalchisee barreeffamaa turan ,</p>	<p>እና ያገኘውንም ውጤት ሪፖርት ማድረግ አለበት።</p> <p>67. ጉድለትን ሪፖርት ማድረግ</p> <p>1) ማንኛውም ጉድለት በመንግሥት ሕሳብ ውስጥ ሪፖርት መደረግ አለበት፤</p> <p>2) የገንዘብ ጉድለት ጠቅላይ ግምቱ ማንኛውንም የምመለስ ሕሳብ ሳይጨምር ጉድለቱ በተፈጸመ የበጀት ዘመን ሕሳብ ሪፖርት ወይም ሕሳቡ በዝያን ጊዜ ሳይታወቅ ስቀር ጉድለቱ በተደረሰበት ዘመን ውስጥ በመንግሥት ሕሳብ ውስጥ ሪፖርት ይደረጋል፤</p> <p>3) ጉድለቶች ስመለሱ ገንዘቡ በተመለሰበት በጀት ዘመን የመንግሥት ሕሳብ ውስጥ ሪፖርት መደረግ አለበት።</p> <p>ክፍል ሦስት ልዩ ልዩ ድንጋጌዎች</p> <p>68. የመዝገብ ቆይታ ጊዜ ወሰን</p> <p>1) ማንኛውም የመንግሥት መስሪያ ቤት ለመስሪያ ቤቱ ወይም ለውጪ ኦዲተር ለማንኛውም ጉዳይ ለመረጃ የምያስፈልጉትን የፋይናንስ መረጃ እና መዝገቦች ለበቂ ጊዜ ማቆየት አለበት፤</p> <p>2) በዚህ አንቀጽ በንሑስ አንቀጽ (1) ስር የተደነገገው ቢኖርም ማንኛውም ኦዲት ያልሆኑ የፋይናንስ መረጃዎች እና መዝገቦች ብያንስ ለ10 አመት ማቆየት አለበት።</p> <p>69. መቆየት ያለባቸው የመዝገቦች አይነት</p> <p>በዚህ ደንብ አንቀጽ 68 መሠረት ልቆዩ የምገቡ የፋይናንስ</p>	<p>Miscellaneous Provisions</p> <p>68. Time Limit of Retaining Records</p> <p>1) All government offices shall retain all financial information and records for a length of time adequate to provide all required references to that information by the government office itself or external auditors.</p> <p>2) Notwithstanding sub-article (1) of this Article, all financial information and records shall be retained for a minimum of ten years.</p> <p>69. Types of Records to be Retained</p> <p>Financial information and records to be retained in accordance with article 68 of this Regulation shall include the following:-</p> <p>1) Submissions for approval to the Administrative Council or the Bureau;</p> <p>2) Documents that inform of decisions being taken;</p> <p>3) Correspondences that</p>
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- 4) Tarreeffama sochii faaynaansii fi sanadoota deeggersaa kamiyyuu,
- 5) Galmeewwan maallaqa callaa, nagaheewwanii fi galmeewwan bu'uura faaynaansii kamiyyuu.

70. Mala Elektroniksiin Fayyadamuu

Biiron sirna bulchiinsa faaynaansii mootummaa labsii fi dambiidhaan diriire caalaatti siya'ataa fi bu'a qabeessa akka ta'u taasisuuf kan dandeessisan mala elektroniksii bal'inaan akka faayidaa irra oolan ni taasisa.

71. Tumaalee Ce'umsaa

- 1) Hojjattoota mootummaatiif liqiin yeroo dheeraa kennammaa ture akkuma jirutti raawwiinsaa kan itti fufu ta'ee Biiron barbaachisa jedhee yoo itti amane dhaabuu ni danda'a.
- 2) Dambiin kun osoo hin bahin dura sochiiwwan faaynaansii eegalaman akkaataa dambii lakk.55/1997 tiin xumuura kan argatan ta'a.

72. Malawwan Turtii

Biiron malawwan qabiinsaa fi haalawwan sanadaa irratti hundaa'ee odeeffannoo fi galmeewwan faaynaansii yeroo turtiisaa ittiin murteessu qajeelfamaan baasuu ni danda'a.

መረጃዎች እና መዝገቦች ከታች የተዘረዘሩትን ይጨምራል፡-

- 1) የአስተዳደር ምክር ቤት ወይም ቢሮው እንደያጸድቅ የቀረቡ ማንኛውም ጉዳዮች፤
- 2) እርምጃ መወሰዱን የምገልጽ ማንኛውም ማስረጃ፤
- 3) የፋይናንስ ጉዳዮችን አስመልክቶ የነበሩ ጽሑፎች፤
- 4) ማንኛውም የፋይናንስ እንቅስቃሴ እና የድጋፍ የሰነዶች ዝርዝር፤
- 5) ማንኛውም የጥሬ ገንዘብ ሰነዶች፤ ደረሰኞች እና የፋይናንስ መሠረት መዝገቦች፤

70. በኤሌክትሮኒክስ ዘዴ መጠቀም

ቢሮው በአዋጅ እና በደንብ የተዘረጋውን የመንግሥት የፋይናንስ አስተዳደር ሥርዓትን በበለጠ ቀልጣፋና ውጤታማ እንድሆን ለማድረግ የምያስችሉ የኤሌክትሮኒክስ ዘዴ በስፋት ሥራ ላይ እንድውሉ ያደርጋል፡፡

71. የሽግግር ድንጋጌዎች

- 1) ለመንግሥት ሰራተኞች ስለጥ የነበረው የረዥም ጊዜ ብድር አፈጻጸሙ እንዳለ እነደተጠበቀ ሆኖ ቢሮው ያስፈልጋል ብሎ ካመነበት ማቆም ይችላል፤
- 2) ይህ ደንብ ሳይወጣ በፊት የተጀመሩ የፋይናንስ እንቅስቃሴዎች በደንብ ቁጥር 155/1997 መሠረት ድምዳሜ

- relate to financial matters;
- 4) Details of financial transactions and supporting documents;
- 5) Basic financial records such as cash books and records of receipts.

70. Using Electronic Methods

To enhance the efficiency and effectiveness of the public finance administration system introduced by the proclamation and this Regulation, the Bureau shall promote the extensive use of electronic methods.

71. Transitory Provisions

- 1) Provision of long-term loan to civil servants shall continue until the Bureau deems necessary to discontinue.
- 2) Financial transactions begin before the issuance of this Regulation shall come to an end in accordance with Regulation No 55/2005.

72. Methods and Length of Time of Retention

The Bureau shall issue

<p>73. Seeroota Raawwatiinsa Hin Qabaanne</p> <p>1) Dambiin, qajeelfamni fi barmaatileen hojii dambii kanaan walfaalleessu kamiyyuu dhimmoota dambii kana keessatti ibsaman irratti raawwatiinsa hin qabaatan</p> <p>2) Dambiin Bulchiinsa Faaynaansii Mootummaa Naannoo Oromiyaa Lakk.55/1997 haqamee dambii lakk. 138/2004 kanaan bakka bu'eera.</p>	<p>የምያገኙ ይሆናሉ።</p> <p>72. የቆይታ ዘዴዎች</p> <p>ቢሮው የመያዣ ዘዴዎች እና ሰነድ ሁኔታዎች ላይ ተመስራቶ መረጃ እና የፋይናንስ መዝገቦች የቆይታ ጊዜውን የምወስንበት መመሪያ ማውጣት ይችላሉ።</p> <p>73. ተፈጻሚነት የሌላቸው ሕጎች</p> <p>1) በዚህ ደንብ ውስጥ የተካተቱትን ጉዳዮች የሚቃረኑ ማንኛውም ደንብ፣ መመሪያ እና ልማዳዊ አሰራሮች ተፈጻሚነት የላቸውም</p> <p>2) የኦሮሚያ ክልል መንግሥት ፋይናንስ አስተዳደር ደንብ ቁጥር 55/1997 ተሰሪዞ በደንብ ቁጥር 138/2004 ተተክቷል።</p>	<p>directive to prescribe method of retention of financial information and records and the length of time of retaining such information and records.</p> <p>73. Inapplicable Laws</p> <p>1) Regulation, directive and practices incompatible with this regulation is inapplicable for cases incorporated under this regulation</p> <p>2) Financial Regulation of Oromia Regional Government No 55/2005 is repealed and replaced by this Regulation.</p>
<p>74. Angoo Qajeelfama Baasuu</p> <p>Biiron dambii kana raawwwachiisuuf qajeelfama baasuu ni danda'a.</p>	<p>74. መመሪያ የማውጣት ስልጣን</p> <p>ቢሮው ይህንን ደንብ ለማስፈጸም መመሪያ ማውጣት ይችላል።</p>	<p>74. Power to Issue Directive</p> <p>The Bureau may issue a directive to implement this Regulation.</p>
<p>75. Yeroo Dambiin Kun Hojii Irra Itti Oolu</p> <p>Dambiin kun Onkololeessa 3 bara 2004 irraa eegalee kan hojii irra oolu ta'a.</p> <p>Alamaayyoo Atoomsaa Pirezidaantii Mootummaa Naannoo Oromiyaa Onkololeessa 3 bara 2004 Finfinnee</p>	<p>75. ደንቡ ሥራ ላይ የሚውልበት ጊዜ</p> <p>ይህ ደንብ ከጥቅምት 3/2004 ጀምሮ ሥራ ላይ የምውል ይሆናል።</p> <p>አለማዮ አቶምሳ የኦሮሚያ ክልላዊ መንግሥት ፕሬዚዳንት ጥቅምት 3/2004 ዓ.ም ፊንፊኔ</p>	<p>75. Effective Date</p> <p>This Regulation shall enter in to force up on 31st day of October 2011.</p> <p>Alamayehu Atomsa Prezident of Oromia Regional Government October 2012 Finfinnee</p>