



DAWLADDA DEEGAANKA SOOMAALIDA

DHOOL GAZETA

Somali Regional State

የሶማሌ ክልላዊ መንግሥት

<p>Qimaha የንዳ ዋጋ Unit Price 41.20</p>	<p>Dawlada Deegaanka Soomaalida Somali Regional State Government</p>	<p>✉ 205</p>
---	--	---------------------

<p>Bayaan Tirsi 110 /2004 E.C. <i>Bayaanka Dib U Habaynta Maamulka Maaliyadda Ee Dawladda Deegaanka Soomaalida..... Bog 1</i></p>	<p>አዋጅ ቁጥር ፩፻፲፩/፳፯ በሶማሌ ክልላዊ መንግሥት የፋይናንስ አስተዳደር አዋጅን ለማሻሻል የወጣ አዋጅ..... ገጽ ፩</p>	<p>Proclamation No. 110/2001 <i>A Proclamation Issued To Revise Finance Administration Of Somali Regional State.....Page 1</i></p>
--	---	---

<p><u>BAYAAN TIRSI 110 /2004 E.C.</u> <u>BAYAANKA DIB U HABAYNTA MAAMULKA MAALIYADDA EE DAWLADDA DEEGAANKA SOOMAALIDA</u></p> <p>Maadaama, ay lagama maarmaan noqotay in dib loo habeeyo Bayaanka maamulka maaliyadda Dawladda Deegaanka Soomaalida ee Tirsigiisu yahay: 69/2001, si uu u keeno diyaarinta miisaaniyadda, ururinta iyo bixinta lacagta dawladda, haynta xisaabaadka, hanti-dhawrka gudaha iyo maaraynta khayraadka dawladda iyo daynta oo ficil ahaan u jira wax-qabad fiicanna leh, iyada oo la tirtirayo dhibaatooyinkii lala kulmay xilligii fulinta Bayaankii dhaqan-galka ahaa.</p> <p>Maadaama, oo ay tahay in uu keeno hab maamul maaliyadeed oo sax ah ayaa lagama maarmaan noqotay in la fuliyo midhihii ka soo baxay daraasaadkii barnaamijka dib u habaynta adeeg bixinta dawladda.</p>	<p>አዋጅ ቁጥር ፩፻፲፩/፳፯ በሶማሌ ክልላዊ መንግሥት የፋይናንስ አስተዳደር አዋጅን ለማሻሻል የወጣ አዋጅ</p> <p>የሶማሌ ክልላዊ መንግሥት የፋይናንስ አስተዳደር አዋጅ ቁጥር 69/2001 ሥራ ላይ በቀየባቸው ዓመታት ያጋጠሙ የአፈፃፀም ችግሮችን በማስወገድ የመንግሥት በጀት አዘገጃጀትና የመንግሥት ገንዘብ አስባሰብና የክፍያ ሂሳብ አያያዝ እና የወሰጥ ቁጥጥር እንዲሁም የሀብትና የዕዳ አስተዳደር ብቃት ያሰጠ ቀልጣፋ እና ዉጤታማ እንዲሆን ለማድረግ ይህ አዋጅ አስፈላጊ በመሆኑ</p> <p>የፋይናንስ አስተዳደር ሥርዓተ ደብዳቤ ዉጤታማ እንዲሆን ለማድረግ በሊቪዳ ስርቪስ ማሻሻያ ፕሮግራም የተካሄደዉ ፕሮግራም ዉጤት የሆኑትን አዳዲስ የአስራ ሥርዓተ ሥራ ላይ ለማዋል አስፈላጊ ሆኖ በመገኘቱ፤</p>	<p>PROCLAMATION NO. 110 /2004 <u>A PROCLAMATION ISSUED TO REVISE FINANCE ADMINISTRATION OF SOMALI REGIONAL STATE</u></p> <p>WHEREAS, it has become necessary to revise the Somali Regional state Financial Administration Proclamation no: 69/2001 to render effective and efficient the budget preparation, collection and payment of public money, maintenance of accounts, internal audit and the management of public resource and debt by alleviating the problems encountered in the implementation of the Proclamation during the period in which it was in force;</p> <p>WHEREAS, to render more effective the system of public finance administration it has become necessary to implement the outcome of the studies carried out under the Civil Service Reform Program;</p>
--	--	--

Hadaba, iyada oo la raacayo Qodobka 49 (3, B) ee Dastuurka dib loo habeeyay ee Dawladda Deegaanka Soomaalida ayaa la bayaamiyay arrimahan soo socda:

Qaybta Koowaad

Guud ahaan

Qod. 1^{aad} Cinwaan Gaaban

Bayaankan waxa lagu magaca-abikaraa **“Bayaanka Maamulka Maaliyadda Dawladda Deegaanka Soomaalida, Bayaan Tirsi 110/2004”**

Qod. 2^{aad} Oeexid:

Haddii ay haboonaanta eraygu siinin macne kale bayaanka dhexdiisa:-

1. **“Deeqda aan lacagta ahayn”** waxaa loolaa jeedaa caawimaad kasta oo ah qaab alaabeed ama adeeg oo ay dawladda deegaanka soomaalidu ku hesho heshiis laba dhinac ah amaba dhinacyo badan leh waxaan ka ahayn lacag.
2. **“Ansixin”** waxaa loola jeedaa fasixid kasta oo uu sameeyo golaha xildhibaanada deegaanku in lacag laga bixiyo Qasnadda dhexe.
3. **“Kharashka mashaariicda”** waxaa loolaa jeedaa kharashyada ku baxa helitaanka ama habaynta iyo horumarinta hantida joogtada ah iyo kharashyada ku baxa adeegyada la talinta, tababarka iyo cilmi-baadhista.
4. **“Qasnadda dhexe”** waxaa loola jeedaa dhammaan lacagaha dawladda, taas oo la dhigo xafiis kasta oo dawladeed, halkaas oo xisaabta baanka loo furay iyada oo la raacayo bayaankan, iyada oo dhamaan lacagtaa dawladda lagu hayo lacag ahaan ama deeq aan lacag ahayn si loo isticmaalo.

የሶማሊ ክልላዊ መንግስት በተሻሻለው የክልሉ ህገ መንግስት ስንቀጽ 49 ንዑስ ስንቀጽ (3)(ሰ) መሰረት የሚከተለውን ስሜት ፡፡

ክፍል ስንድ
ጠቀላላ

ስንቀጽ 1. ስም ርዕስ

ይህ ስምድ «የሶማሊ ክልላዊ መንግስት የፋይናንስ ስስተዳደር ስም ቅጥር **ፊፂ፲/፪ሺ፬**» ተብሎ ሲጠቀስ ይቻላል፡፡

ስንቀጽ 2. ትርጓሜ

የቃሉ ስገባብ ሲላ ትርጉም የሚያስጠጠር ካልሆነ በስተቀር በዚህ ስምድ ውስጥ፡-

1. «በዓይነት የተሰጠ እርዳታ» ማለት የሶማሊ ክልላዊ መንግስት ከገንዘብ ሲላ በሰቃ ወይም በስገባብ ስር ለሌሎች ወይም በባህሪ ወይም በሌሎች ምንጮች የሚቀበለው ማናቸውም እርዳታ ነው፡፡
2. «ማሰዳቀ» ማለት ከተጠቃሰበ ፈንድ ላይ ስመክረድ የሚያስችል በክልሉ ምክር ቤት የሚሰጥ ማናቸውም ሥልጣን ነው፡፡
3. «የካፒታል ወጪ» ማለት ቋሚ ሀብት ለማፍራት ወይም ለማሻሻል ወጪ የሚደረግ ገንዘብ ሲሆን ለሥልጠና፣ ለምክር ስገባብ ስር እና ለምርምር የሚደረገው ወጪ ይወጣል፡፡
4. «የተጠቃሰበ ፈንድ» ማለት በዚህ ስምድ መሠረት በማናቸውም የመንግሥት መ/ቤት ስም በቢሮው በተከፈተው የባንክ ሂሳብ ውስጥ ገቢ የተደረገ የመንግስት ገንዘብ፣ የመን ገዛት መ/ቤቶች ስኬቶች እንዲሁም በግዴታ የተገኘ እርዳታ ነው፡፡

NOW, THEREFORE, in accordance with Article 49(3) (b) of the revised Constitution of the Somali regional state, it is hereby proclaimed as follows:

PART ONE
General

Article 1. Short Title

This Proclamation may be cited as the “Somali Regional State Financial Administration Proclamation No: 110 /2004.”

Article 2. Definitions

In this Proclamation, unless the context indicates otherwise requires:

1. “Aid in kind” means any assistance received by the Regional Government under a bilateral or multilateral agreement, or from other sources, that is received in the form of goods or services or any other form other than money;
2. “Approval” means any authorization of the Regional Council to pay money out of the Consolidated Fund;
3. “Capital Expenditure” means an outlay for the acquisition of or improvements to fixed assets, and includes expenditures made for training, consultancy services and research;
4. “Consolidated Fund” means all public moneys that are on deposit at the credit of any public body where the bank account has been opened by the Bureau under this Proclamation; all public moneys held in cash by any public body pending disbursement; and all aid in kind;

5. "Ballanqaad" waxaa loola jeedaa waajibaad ay fulintiisu khasab noqonayso marka la buuxiyo shuruudaha uu dhigayo sharcigu, heshiis ama qandaraas jiray.

6. "Lacag siideyn" waxaa loola jeedaa ka saaridda lacag ka mid ah lacagta dawladda laga saaro khasnadda dhexe loona saaro xafiis dawladeed ama xafiis kale kaas oo loo ansixiyay miisaaniyadda.

7. "Kharash" waxaa loola jeedaa lacag-bixin kasta oo loo sameeyo qof ama xafiis kaas oo mutaystay inuu qaato lacagtaas si waafaqsan heshiiskii lala galay ama waajibaad kale oo keena in la siiyo.

"Dawlad" waxaa loola jeedaa dawladda deegaanka soomaalida.

"Sannad Miisaaniyadeed" waxaa loola jeedaa muddada u dhexaysa kawda (1^{da}) Hamle ilaa sodonka (30^{ka}) Sane.

"Muddo dheeraynta" waxaa loola jeedaa muddo sodon maalmood ah oo ku xigta sodonka sane oo qaansheegyada (invocies) la helay sannad Miisaaniyadeedkii kal-hore ee shaqooyinka mashaariicda la helay isla sannadkaas laga bixinayo qorshaynta miisaaniyadda mashaariicda ee sannad miisaaniyadeedka kal hore.

"Miisaaniyad dheeri ah" waxaa loola jeedaa miisaaniyadda la ansixiyo xaaladaha; halka miisaaniyad-dekhliyeedkii loo meelmariyay shaqooyinka dawladda si loogu qabto ay ku fillaan waydo ama halka loogu baahdo in lagu qabto shaqo aan miisaaniyad loo qaban billawgii sannadka.

"Xafiis iyo madax-xafiiseed" waxaa loola jeedaa xafiiska Maliyaada iyo H/Dhaqaalaha dawladda deegaanka soomaalida iyo Madax-xafiiseedkiisa siday u kala horeeyaan.

5. «ገደታ» ማለት በዚህ ስም ምክት ወይም በሌላ የተመሰከተ ሁኔታዎች ሲሟሉ የሚፈጠር ኃሳድ ነት ነው።

6. «ክፍያ» ማለት በተጠቃሰበዉ ፈንድ ዉስጥ የተቀመጠዉን የሙንገስት ገንዘብ ስተፈቀደሰት የሙንገስት ሙ/ቤት ወይም ሲባ ስካዕ መስጠት ነው።

7. «ወዉ» ማለት የሙንገስት ሙ/ቤትን በገቡት ዉሳኔ ወይም ባለባቸዉ የክፍያ ገደታ መሰፈት ከተፈቀደ ሳቸዉ በጁት ሳይ ገንዘቡን የሙቀበዕ ሙብት ሳሰዉ ሰዉ ወይም ዶርጅት ወዉ ስዶረጎ መክፈዕ ነው።

8. «ክሰዕ» ማለት የሶማሊ ክሰዕዊ የሙንገስት ነው።

9. «በጁት ዓመት» ማለት ከሐምሌ 1 ስስክ ሰኔ 30 ቀን ያሰው ጊዜ ነው።

10. «የጥፋታ ጊዜ» ማለት ባሰፈው የበጁት ዓመት ከተከናወነ የበጁት ዓመት የከፈታው ገርጃክት ጓር በተያያዘ የቀረበው የክፍያ ጥያቄ ከሰፈው ዓመት የከፈታው በጁት ሳይ የሚከፈሰበት ከሰኔ 1 ቀን ጅምር ያሰው 30 ቀናት ጊዜ ነው።

11. «ተወሳይ በጁት» ማለት በበጁት ዓመት ሰሙንገስት ስራዎች ማስፈጸም የተፈቀደሰት የገቢ በጁት በቂ ሳይሆን ሲቀር ወይም በበጁት ዓመት የወዉ በጁት ያሰተፈ ቀደሰት የሙን ገስት ሥራ በማጋጠሙ ወይም የተፈ ቀደዉ የወዉ በጁት በቂ ባሰመሆኑ ምክንያት የሚፈቀዉ በጁት ነው።

12. « ቢሮ እና የቢሮ ኃሳድ» ማለት እንደቀደም ተከተሉ የገንዘብና ሲኮኖሚ ዕማት ቢሮ እና የገንዘብና ሲኖሚ ዕማት ቢሮ ኃሳድ ነው።

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

6. "Disbursement" means the release of any public money from the consolidated fund to the public body or any other organ to which the budget is approved;

7. "Expenditure" means payment made to a person or organization who has the right to receive such payments in accordance with the contract entered into by the public body or any other obligation to pay;

8. "Region" means the Somali regional state

9. "Fiscal Year" means the period beginning Hamle 1 st and ending Sene 30th of the Ethiopian calendar;

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

11. "Supplementary Budget" means a budget approved in situations where the revenue budget appropriated for activities of the Government to be carried out in a fiscal year is not sufficient or where a budget is required for an activity of the Government to which budget is not appropriated or where the expenditure budget appropriated for an activity is not sufficient;

12. "Bureau and Bureau Head" means the Bureau of Finance and Economic Development and the Bureau Head of Finance and Economic Development respectively;

- 13. "Qaamaha kale" waxaa loola jeedaa xisaab kasta oo ay cid kale ku leedahay dawladda Deegaanku, oo aan ahayn cashuur ama ganaax cashuureed.
- 14. "Xafiis dawladeed" waxaa loola jeedaa laan ka tirsan laamaha dawladda deegaanka oo dhammaan ama qayb ahaan loogu maalgaliyo miisaaniyadda dawladda deegaanka.
- 15. "Lacagta dawladda" waxaa loola jeedaa lacag kasta oo ay leedahay dawladda deegaanka soomaalidu oo uu qabtay ama ururiyey ama uu soo ururindoono madaxa xafiisku ama mas'uul kale oo ka tirsan dawladda deegaanka ama qof kale oo awood loo siiyay in magaca dawladda deegaanka ku ururiyo ama qabto lacagaha noocaas ah; lacagta dawladdu waxay ka kooban tahay:-
 - b) Sanduuqyada gaarka ah ee dawla dda deegaanka iyo dakhli-iga ay ka hesho sanduuqyadaas.
 - t) Dakhliga dawladda deegaanka.
 - j) Lacagta ay dawladda deegaanku ka soo saarto iibinta dammaanad lacageedayada.
 - x) Lacagta ay dawladda Deegaanku ama xafiis dawladeed uu heshiis labo dhinac ah ama dhinacyo badan leh, ama ilo kale kaga helo deeq ahaan ama amaah ahaan.
 - Kh) Deeqaha aan lacagta ahayn.
- 16. "Hantida dawladda" waxaa loola jeedaa nooc kasta oo hantiya oo aanay ku jirin lacagta iyo dhulku oo ay leedahay dawladda deegaanku.
- 17. "Saamaxid" waxaa loola jeedaa cafis la cafiyo ama laga dhaafayo canshuuraha, ganaaxyada ama qaamaha kale ee la urursho ee ay waajib tahay in la siiyo dawladda deegaanka.

- 13. ሲሉች ተሰብሳቢ ሂሳቦች» ማለት ከገቢ ስጋና በገቢ ላይ ከተጣሳ መቀጫ በስተቀር ሰከሰሱ መንገድ ሥት ሲከፈሱ የሚገባ ማናቸውም ገንዘብ ነዉ።
- 14. «የመንገድት መ/ቤት» ማለት ማንኛ ዉም በከፈሰ ወይም ሙሉ በሙሉ በመንገድት በጅት የሚተዳደር የክሰት መንገድት መ/ቤት ነዉ።
- 15. «የመንገድት ገንዘብ» ማለት የቢሮ ኃላፊዉ ወይም ማንኛዉም የክሰት መንገድት ባሰሰሰሰዉ ወይም ማንኛ ዉም በክሰት መንገድት ስም ገንዘብ ሰመቀበሰ ወይም ሰመሰብሰብ ሥሰሰዉ የተሰጠዉ ሰዉ የተቀበሰዉ ወይም የሰበሰበዉ (ወይም በተሰብሳቢነት የያዘዉ) ማናቸዉም የክሰት መንገድት ገንዘብ ሲሆን የሚከተሉትን ደዉምራሰ:-
 - ሀ) የክሰት መንገድት ሰዩ ሂሳቦች እና ከነዚህ የሚገኝ ገቢ።
 - ለ) የክሰት መንገድት ገቢዎች
 - ሐ) የክሰት መንገድት ወይም ማናቸ ዉም የክሰት መንገድት መ/ቤት ባሰሰሰት ወገን ወይም በባሰብዙ ወገን ስምምነት ወይም ከሲሉች ምንጮች በብድር ወይም በእርዳታ የሚገኝዉ ገንዘብ።
 - መ) በዓደነት የሚገኝ እርዳታ
- 16. «የመንገድት ንብረት» ማለት ከክሰት መንገድት ገንዘብ እና መሬት በስተቀር የክሰት መንገድት ሀብት የሆነ ማናቸዉም ንብረት ነዉ።
- 17. «ምህረት» ማለት ገቢን መቀጫን ወይም ሲሉች ተሰብሳቢ ሂሳቦችን መማር ወይም ነፃ ማድረግ ነዉ።

- 13. "Other Receivables" means any amount owing to the Regional Government other than a tax or penalty on tax;
- 14. "Public Body" means any organ of the Regional Government which is partly or wholly financed by Government allocated budget;
- 15. "Public Money " means all money belonging to the Regional Government received or collected (or receivable) by the Bureau Head or by any official of the Regional Government or by any person authorized to receive and collect such money on behalf of the Regional Government and includes:
 - a. Special funds of the Regional Government and the income and revenue from them;
 - b. Revenues of the Regional Government;
 - c. money raised by the Regional Government by the issuance and sale of securities;
 - d. Money received by the Regional Government or any Regional public body as loans or as assistance under a bilateral or multilateral agreements or from other sources;
 - e. Aid in kind.
- 16. "Public Property" means all property, except public money and land, belonging to the Regional Government;
- 17. "Remission" means the discharge or release from taxes, penalties or other receivables due to the Regional Government;

18. "Tir- tiris" waxaa loola jeedaa ka tirtirista buugta xisaabaadka laga tirtirayo, qaamaha ay tahay in la ururiyo, waajibaadyada ay tahay in loo fuliyo dawladda deegaanka ama sheegashooyinka kaleba.

19. "Dammaanad lacageed" waxaa loola jeedaa warqad rasmi ah oo loo bixiyo ama rahmo si ay dammiin uga moqoto fulinta balanqaadka lacageed, waxayna noqon kartaa qaansheegta qasnadda dhexe (Treasury bill), warqad-lacageed (Promissory note) ama caddayn-lacageed (Bond).

20. "Sanduuqa dhltaynta"(Sinking fund) waxaa loola jeedaa sanduuqa ama lacagta loo qoondeeyo maalgelinta dib u bixinta deynta xilliga dheer, beddelista hantida joogtada ah ama ujeeddo maalgelin kasta oo kale oo lagu go'aamiyay xeer-nidaamiye uu soo saaro Kaabineedka Deegaanka Soomaalidu.

21. "Miisaaniyadda kabista" waxaa loola jeedaa cadadka miisaaniyadda ee dawladda dhexe ee federaalku sannad kasta siiso dawladda deegaanka ama dawladda deegaanku siiso degmooyinka ama maamulada magaaloooyinka.

22. "Miisaaniyad wareejin" waxaa loola jeedaa dhaqdhaqaaq miisaaniyadeed oo la fasaxay lagana wareejiyo xafiis-dawladeed, madax-xisaabeed, madax-xigeen xisaabeed, mashruuc ama god xisaabeed loona wareejiyo xafiis-dawladeed, madax-xisaabeed, madax-xigeen xisaabeed, mashruuc ama god xisseaabeed kale.

23. "Ujeeddo gaar ah" waxaa loola jeedaa lacag-dawladeed sharan oo si sharciga waafaqsan dawladda deeganku ku fulinayso hawlo gaar ah.

18. «ሰዳ መስረዝ» ማለት የክፍያ መገንባት ተሰብሳቢዎች ሂሳቦች ውስጥ ገዴታቸውን ወይም ሴቶች የደገባኛው ጥያቄዎችን በሂሳብ መገንብ መስረዝ ነው።

19. «የዋስትና ሰንዶ» ማለት የፋይናንስ ቋሻ ኪዳን ወይም የፋይናንስ ገዴታ ጋን ሰመረደም የሚሰጥ ወይም የሚያዝ ማናቸውም ሰንዶ ሲሆን የገምጃ ቤት ሰንዶን፣ የተሰፋ ሰንዶንና ቦንዶን ይወያዛሉ።

20. «የጥረት ፈንድ /ሲንኪንግ ፈንድ/» ማለት በረዶም ጊዜ ስንዲመሰስ የተወሰደን ብድር ሰመክ ፈፀ፣ ቋሚ ንብረቶችን ሰመተካት ወይም የክፍያ ካቢኒት ምክር ቤት በሚያወጣዉ ደንብ ሰሚወሰነዉ ሴሳ ማናቸውም ዓላማ እንዲወሰዱ ሲንሸሱት የሚደረግ ገንዘብ ነዉ።

21. «የቦደት ዶጋፍ» ማለት የክፍያ መገንባት ሰወረዳዎችና ሰከተማ ሰከተዳደሮች የሚሰጠዉ ዓመታዊ የቦደት ዶጋፍ ነዉ።

22. «የቦደት ዝዉዉር» ማለት ከሰንዶ መ/ቤት ስርዕሰት፣ ንዑስ ስርዕሰት ወይም የሂሳብ መደብ ወይም ከሰንዶ ገርጃክት ወደሌላ የሚደረግ የተፈቀደ የቦደት ዝዉዉር ነዉ።

23. «የተሰየ ዓላማ» ማለት በህግ በተሰጠ ሥልጣን መስረት ተሰደቶ በማያዝ የመገንባት ገንዘብ የሚከናወን የክፍያ መገንባት ተገባር ነዉ።

18. "Write-off" means the cancellation from the books of accounts, of receivables or obligations due to the Regional Government or any claims by the Regional Government;

19. "Security" means something given or pledged to secure a financial promise or a financial obligation and includes a treasury bill, a note or a bond;

20. "Sinking Fund" means a fund invested to repay a long-term debt, replace fixed assets or for any other public purpose determined by regulation issued by the Cabinet Council of Regional Government;

21. "Budget Subsidy" means the annual budgetary amount provided by the Federal Government to the Regional Government or the annual budgetary amount provided by the Regional Government to woredas and city administrations;

22. "Budget Transfer" means the authorized movement of funds in an approved budget from one public body, head, subhead, project or item to another;

23. "Special purpose" means an activity of the Regional Government which in accordance with legislative authority is carried out by earmarked public money;

24. **“Hanti-dhawrka gudaha”**waa xaqiijin madax banaan oo dhab ah iyo shaqo latalineed oo loogu talo-galay inuu qiimo iyo hor u kac ku daro shaqooyinka xafiisyada taas oo caawinaysa inuu guto xafiisku ujeedooyinkiisa iyada oo la raacayo hab-cilmiyeed xushmad leh si loo qiimeeyo wax ku oolnimada maaraynta khataraha, koontoroolida iyo hab-socodka maamulka.

25. **“Xakamaynta gudaha”** (Internal control) waxaa loola jeedaa hab isku dhafan oo ay dhaqan galiyaan maamulka iyo shaqaalaha xafiisku looguna talo galay inuu diiradda saaro khataraha iyo inuu keeno xaqiijin wax ku ool ah taas oo la xidhiidha xafiis-dawladeedka himiladiisa.

26. **Kharash dheeri ah**”(Excess Expenditure) waxaa loola jeedaa kharashka ka bata miisaaniyaddii loo ansixiyay ama loo meelmariyay ama miisaaniyaddii loo qoondeeyay iyada oo la isticmaalayo miisaani-yad wareejin.

27. **“Isu gaynta god xisaabeedyada”** (Consolidated accounts) waxaa loola jeedaa god xisaabeedyada qasnadda dhexe ee dawladda ee lacagta dawladda qabashadeeda, siidaynteeda iyo bixinteeda lagu sameeyo.

28. **“Daynta dawladda”**waxaa loola jeedaa ka soo amaahashada dawladda deegaanka gudaha iyo dibadaba taas oo ka timid hormaris toos ah iyo iibinta dammaanadaha (Securities) sidoo kale dammaanad-hantiyeedyada (Guarantees) ay soo saartay dawladda deegaanku.

29. **“Hormaris toos ah”**waxaa loola jeedaa ka soo amaahashada dayn bixiyeyaasha iyadoo lala galayo heshiis dayn balse aan la samaynayn dammaanad.

24. «የወሰጥ ስደት» ማለት ሰሙን ሥት ሙ/ቤት ተወማሪ እሴት በሚረገፍ እና የሙንገስት ሙ/ቤትን የሥራ እንቅስቃሴ ማሻሻያ በሚያስችል ስኬትን የሚቀረፅ ነፃ እና ገሰጠተኛ የሆነ ማረጋገጫ እና የምክር ስገሰገሱት የሙስጠት ተገባር ሲሆን፣ ተጋባዩነት የሚታይ ባቸዉን እንቅስቃሴዎች በሚገባ ሰሙራት፣ ሰሙቆጣጠር እና ሰማሰተዳደር የተዘረጋዉን የስራ ሂደት ወጪታ ማነት ሰሙንምገም በሚያስችል ስደት እና ዲሲፒሊን ስየተመራ ሙ/ቤቱ ዓላማዉን ገብ እንዲያደርስ የሚያገዝ ነዉ።

25. «የወሰጥ ቁጥጥር» ማለት ሁሉን የሚደስስ የሥራ ስሙራር እና ሠራተኞች ተረፃሚ የሚሆን፣ ተጋባዩነትን ሰሙቆጣጠር እንዲሁም ሚዛናዊ የሆነ ማረጋገጫ ሰሙስጠት።

26. «ከበጅት በላይ የተደረገ ወዉ» ማለት ከፀደቀዉ ስና ከተፈቀደዉ በጅት ወይም በበጅት ዝዉዉር ከተሙደበዉ የገንዘብ ሙጠን በላይ ወዉ ማደረግ ነዉ።

27. «የተጠቃሰሰ ሂሳብ» ማለት የሙን ገስት ገንዘብ ሲሆን ገቢና ወዉ የሚደረግበት የሙንገስት ሂሳብ ነዉ፤

28. «የሙንገስት ሰዳ» ማለት የከሰሱ ሙንገስት በዚህ ስዋጅ ሙሠረት ከስገር ወሰጥ በቀጥታ በሙበደር ወይም በዋስትና ሰነዶች ለማካኛነት የወሰደዉ ብድር ወይም ዋስትና የገባበት ገደታ ነዉ።

29. «በቀጥታ ሙበደር» ማለት በዋስትና ሰነዶች ለማካኛነት ሳይሆን ከስበዳ ፊዉ ጋር በሚደረግ የብድር ስም ምነት ገንዘብ በብድር ሙወሰድ ነዉ።

24. “Internal Audit” is an independent and objective assurance and consulting activity designed to add value and improve an organization operations which helps an organization accomplish its objectives by bringing in a systematic and disciplined approach to evaluate the effectiveness of risk management, control and governance process;

25. “Internal Control” means an integral process that is effected by a public body’s management and personnel, designed to address risks and to provide reasonable assurance that is the pursuit of the public body’s mission;

26. “Excess Expenditure” means expenditure in excess of the budget approved or appropriated or the budget allocated through budget transfer;

27. “Consolidated Account” means the Regional Government treasury account through which public money is received and disbursements and expenditures are made;

28. “Public Debt” means domestic borrowings of the Regional Government by the issuance of direct advances and sale of securities as well as guarantees issued by the Regional Government;

29. “Direct Advance” means borrowing made by entering into a loan agreement with the lender and not by issuing securities;

30. “Dawladaha eegaanada” waxaa loola jeedaa xubnaha gobolada jamhuuriyadda dimuqraadiga federaalka itoobiya ee lagu taxay Qodobka 47^{aad} ee dastuurka jamhuuriyadda dimuqraadiga federaalka itoobiya waana in ujeedada bayaankan loo fasiraa si waafaqsan Qodobka 2^{aad} ee dastuurka dib loo habeeyay ee dawladda deegaanka soomaalida.

31. “Qof” waxaa loola jeedaa qof alle samee ama qaanuun samee ah (Natural or juridical person)

32. “Degmooyin” waxaa loola jeedaa maamul hoosaadyo madax bannaan marka laga duulo macnaha ay keenayaan dastuurada federaalka iyo ka deegaankuba.

33. “Ismaamul Magaalo” waxaa loola jeedaa magaalo kasta oo ka tirsan deegaanka soomaalida oo ay ku nool yihiin tiro dadweyne oo dhan 30,000 oo qof iyo in ka badan isla markaana uu golaha kabi-needka deegaanku xeer-nidaameed waafaq-san bayaanka la habeeyay ee Aasaaska, Awoodaha iyo Wa-ajibaadka Magaalooyinka Dawlad-da Deegaanka Soomaalida ku siiyo aqoonsi magaalo leh ismaamul magaalo.

Qod. 3^{aad} Baxaadda Dhaqan galka

1. Bayaankani wuxuu dhaqan gala ku yahay dhammaan xafiis-dawladee-dyada heerarka kala duwan ee hoos yimaadda dawladda deegaanka
2. Golaha xildhibaanada dawladda deegaanku si xillile ah ayuu u soo saari karaa liistada xafiis-dawladeedyada ay tahay in lagu maamulo bayaankan

Qod. 4^{aad} Tix-raaca Jinsi (Gender reference)

Qodobada bayaankan ee u dhigan qaab ab dhedigana way saamaynayaan

30. «Pheedo amnigah» ayaa ka kooban qaybaha gobolada Jamhuuriyadda Dimuqraadiga Federaalka Itoobiya ee lagu taxay Qodobka 47^{aad} ee Dastuurka Jamhuuriyadda Dimuqraadiga Federaalka Itoobiya waana in ujeedada bayaankan loo fasiraa si waafaqsan Qodobka 2^{aad} ee Dastuurka dib loo habeeyay ee dawladda deegaanka Soomaalida.

31. «Qof» ayaa ka kooban qof alle samee ama qaanuun samee ah (Natural or juridical person)

32. «Degmooyin» ayaa ka kooban maamul hoosaadyo madax bannaan marka laga duulo macnaha ay keenayaan dastuurada Federaalka iyo ka deegaankuba.

33. «Ismaamul Magaalo» ayaa ka kooban magaalo kasta oo ka tirsan deegaanka Soomaalida oo ay ku nool yihiin tiro dadweyne oo dhan 30,000 oo qof iyo in ka badan isla markaana uu Golaha Kabi-needka Deegaanku xeer-nidaameed waafaq-san bayaanka la habeeyay ee Aasaaska, Awoodaha iyo Waajibaadka Magaalooyinka Dawladda Deegaanka Soomaalida ku siiyo aqoonsi magaalo leh ismaamul magaalo.

Art. 3. Scope of Application

1. This Proclamation applies to all Regional public bodies.
2. The Council of Regional state may from time to time issue the list of public bodies to be governed by this Proclamation.

Art. 4. Gender Reference

1. The provisions of this proclamation set out in the masculine gender shall also apply to the feminine gender.

30 Regional Governments” means member states of the Federal Democratic Republic of Ethiopia listed under Article 47 of the Constitution of the Federal Democratic Republic Ethiopia and for purposes of this Proclamation it mean as listed under article 2 of the of the revised Constitution of the Somali regional state.

31. “Person” means a natural or juridical person.

32. “District” shall mean an autonomous independent administration as provided by the Federal as well Regional constitution.

33. “City Administration” shall mean a city which has a number of population 30,000 or more and in accordance with a regulation issued by the Cabinet Council of the region in accordance with Urban Centers Establishment proclamation classified as City Administration.

Article 3. Scope of Application

1. This Proclamation applies to all Regional public bodies.
2. The Council of Regional state may from time to time issue the list of public bodies to be governed by this Proclamation.

Article 4. Gender Reference

1. The provisions of this proclamation set out in the masculine gender shall also apply to the feminine gender.

Qaybta Labaad
Mas'uuliyadda Maaliyadeed

Qod.5^{aad} Awoodaha iyo Mas'uuliyada-
ha Xafiiska Maaliyadda iyo H/Dha-
qaalaha

Xafiiska Maaliyadda iyo H/Dhaqa-
aluhu wuxuu yeelandoonaa waajib-
aadkan:

1. Wuxuu kormeeri oo uu dabagal ku samayn lacagaha dawladda deegaanka wuxuuna hanti-dhawr ku samayn xafiisyada dawladda hadday lagama maarmaan noqoto sidaasi.
2. Wuxuu hogaamin, isku xidhi, haddana hubin habsami u socodka xidhiidhka ka dhexeeya dawladda federaalka iyo ta deegaanka.
3. Wuxuu hubin aasaasida habab qorshayneed, qoondaynta khayraadka iyo meelmarinta miisaaniyadda kuwaas oo suurto galinaya habsami u isticmaalka khayraadka dawladda.
4. Wuxuu diyaarin miisaaniyadda dawladda deegaanka wuuna siidayn iyada oo ku salaysan miisaaniyadda la meelmariyay.
5. Wuxuu cayimi unugyada hanti-dhawrada gudaha ee xafiisyada dawladda wuxuuna soo saari hal-beegyo ku haboon shaqada, deedna wuu ku hawl-gali isaga oo ka dhaqangalinaya dhammaan xafiisyada dawladda unugyada hanti-dhawrka, wuxuuna soo saari halbeegyada xakamaynta gudaha, wuuna caawin dhismaha tayada hanti-dhawrka gudaha.
6. Wuxuu hubin in waaxda kormeerka ee hanti-dhawrka gudaha ee deegaanku hoos yimaado lagu shaqaaleeyay cudud shaqaale oo tababar iyo aqoon leh, iyo in hanti-dhawrka guduhu u shaqaynayo si waxqabad fiican, saamayn iyo tashiilaan leh.

ከፍሰ ሀሰት

የፋይናንስ ኃላፊነት

ስንቀሳ 5. የቢ.ፎ.ወ. ሥልጣንና ኃላፊነት

በዚህ ስዋጅ መሠረት ቢ.ፎ.ወ. ከዚህ በታች የተመለከተ ስልጣንና ኃላፊነቶች ይኖሩ ታላ:-

1. የመንግሥት ፋይናንስ በስገባቱ ሥራ ላይ መዋቱን ያረጋግጣል፣ ይከተላል፣ ስለሥራው ሆኖ ስያገግጣል የመንግሥት መ/ቤቶች የፋይናንስ ስለገንቀስ ቃሲ ስደት ያደርጋል፤
2. በፊደራል እና በክፍለ መንግሥት መካከል የሚደረገውን የፋይናንስና ገንዘብ ደመራል ፤ያስተባብራል፤ በሥራ ላይ መዋቱን ያረጋግጣል
3. የመንግሥትን ሀብት በትክክል ሥራ ላይ ለማዋል የሚያስችል የሰቀድ ስዘገጃዎች፣ የሀብት ደብዳቤ እና የበጎት ስሙደብ ሥርዓት ሥራ ላይ እንዲወጡ ያደርጋል፤
4. የመንግሥትን ንግድ በጎልተኛ ስልት ያዘጋጃል፤ በዘወትር በጎልተኛ ስልት መሠረት ከፍተኛ ደረጃ ላይ ያደርጋል፤
5. በመንግሥት መ/ቤት ውስጥ የሚከናወነውን የውስጥ ስደት ሥራ በበጎት ደመራል፤ በውስጥ ስደት ስለሥራ ተፈጻሚነት የሚኖራቸው ተገቢ የሆኑ የሥራ ደረጃና የሥነ-ምግባር መመሪያዎችን እንዲሁም የውስጥ ቁጥጥር ሥርዓት ደረጃዎችን ያወጣል፣ ስደቶችን ስቀም ይገነባል
6. በመ/ቤት የተቋቋመ የውስጥ ስደት ተገቢ የሆነ ብቃት ስንደሰው ያረጋግጣል፡፡

PART TWO
FINANCIAL RESPONSIBILITY

Article 5. Powers and Duties of the Bureau of Finance and Economic Development

The Bureau of Finance and Economic Development shall have the duty to:

1. supervise and monitor the finance of the Regional Government; and conduct audit of public bodies, if it deems necessary;
2. lead, coordinate and ensure harmonization of the fiscal relations between Federal and Regional Government;
3. ensure that systems are established for planning, allocating resources and appropriation of budget which enable proper utilization of public resources;
4. prepare the regional Government budget make disbursements based on the formula approved by the Regional Council
5. oversee the internal audit functions of public bodies and develop appropriate standards of work and conduct for application throughout all public bodies internal audit functions; develop internal control standards, assist in building the capacities of the internal audit;
6. ensure and monitor that the Internal audit body has the necessary qualified, Economical and competent staff.

- 7. Wuxuu kormeeri talaabooyinka la qaaday si waafaqsan warbixinaha hanti-dhawrka gudaha, wuxuuna u gudbinayaa golaha hawl fulinta deegaanka midhaha ka soo baxay warbixin-sannadeedka hanti-dhawrka gudaha, wuuna dabagalayaa fulinta go'aanada golaha.
- 8. Wuxuu dabagalayaa uuna qiimaynayaa isticmaalka miisaaniyadda, wuxuuna u soo gudbinayaa warbixin laba xilliile ah golaha hawl fulinta taas oo ah waxqabadkii miisaaniyada.
- 9. Wuxuu kor u qaadi wacyiga bulshada arrinta la xidhiidha maamulka iyo isticmaalka miisaaniyadda.
- 10. Wuxuu aasaasi habka maamulka lacagta (Cash management) oo waxtar iyo tashiilaan leh.
- 11. Wuxuu hayn xisaabaadka dawladda uguna warbixin si sannadle ah iyo mar kasta oo ay warbixintu lagama maarmaan noqoto golaha hawl fulinta deegaanka dhaqdhaqaaqyada maaliyadeed iyo heerka lacagta cad (Cash position) ee dawladda deegaanka.
- 12. Wuxuu dhisayaa xafiisyada dawladeed ee dawladda deegaanka dhinaca maaliyadda dawladda (Public finance).

- 7. Fooma hanti talaabooyinka la qaaday si waafaqsan warbixinaha hanti-dhawrka gudaha, wuxuuna u gudbinayaa golaha hawl fulinta deegaanka midhaha ka soo baxay warbixin-sannadeedka hanti-dhawrka gudaha, wuuna dabagalayaa fulinta go'aanada golaha.
- 8. Fooma dabagalayaa uuna qiimaynayaa isticmaalka miisaaniyadda, wuxuuna u soo gudbinayaa warbixin laba xilliile ah golaha hawl fulinta taas oo ah waxqabadkii miisaaniyada.
- 9. Fooma kor u qaadi wacyiga bulshada arrinta la xidhiidha maamulka iyo isticmaalka miisaaniyadda.
- 10. Fooma aasaasi habka maamulka lacagta (Cash management) oo waxtar iyo tashiilaan leh.
- 11. Fooma hayn xisaabaadka dawladda uguna warbixin si sannadle ah iyo mar kasta oo ay warbixintu lagama maarmaan noqoto golaha hawl fulinta deegaanka dhaqdhaqaaqyada maaliyadeed iyo heerka lacagta cad (Cash position) ee dawladda deegaanka.
- 12. Fooma dhisayaa xafiisyada dawladeed ee dawladda deegaanka dhinaca maaliyadda dawladda (Public finance).

- 7. monitor measures taken in accordance with internal audit reports, submit annual reports on the findings of internal audit to the cabinet Council and monitor the implementation of decisions of the Council;
- 8. monitor and evaluate the execution of budget and submit bi-annual report to the Cabinet Council on the performance of budget;
- 9. raise the awareness of the public with regard to budget administration and execution;
- 10. establish a system which renders cash management effective and economical;
- 11. maintain the accounts of the government; submit annually and whenever necessary to the Cabinet Council a report on the financial activities and cash position of the Regional Government;
- 12. build the capacities of regional government public bodies in the administration of public finance.

**Qod. 6^{aad} Mas'uuliyadaha Madaxxaf-
iiseedada iyo Xafiisyada Dawladda**

ጠንቀቅ 6. Fooma hanti talaabooyinka la qaaday si waafaqsan warbixinaha hanti-dhawrka gudaha, wuxuuna u gudbinayaa golaha hawl fulinta deegaanka midhaha ka soo baxay warbixin-sannadeedka hanti-dhawrka gudaha, wuuna dabagalayaa fulinta go'aanada golaha.

Article 6. Responsibilities of Heads of Public Bodies

- 1. Madax-xafiiseedadu waxay mas'uul ka yihiin inay hubiyaan dhammaan khayraadka ay mas'uulka ka yihiin in loo isticmaalay si haboon iyo ujeedooyinkii loogu talo-galay, loona isticmaalay si aad u tashiilan, waxqabad fiican iyo saamayn leh.
- 2. Iyada oo aan la xaddidayn arrimaha lagu sheegay Qodob-hoosaadka (1) ee Qodobkan mas'uuliyaha maaliyadeed ee madaxda xafiisyada dawladda waxaa ka mid ah oo aan ku koobnayn:

- 1. Fooma hanti talaabooyinka la qaaday si waafaqsan warbixinaha hanti-dhawrka gudaha, wuxuuna u gudbinayaa golaha hawl fulinta deegaanka midhaha ka soo baxay warbixin-sannadeedka hanti-dhawrka gudaha, wuuna dabagalayaa fulinta go'aanada golaha.
- 2. Fooma dhisayaa xafiisyada dawladeed ee dawladda deegaanka dhinaca maaliyadda dawladda (Public finance).

- 1. Heads of public bodies have the duty to ensure that all of the resources for which they are responsible are used for proper and approved purposes and that they are used in the most economical, efficient and effective way.
- 2. Without limiting the generality of the provisions of sub-article (1) of this Article, the financial responsibility of heads of public bodies shall include but are not limited to:

- B) Inay sameeyaan hab maamul maaliyadeed oo xaqiijinaya cadcaddaan, mas'uuliyad iyo dabagalid habkan xafiiska laga dhex sameeyay si loo dhabeeyo inuu si sax ah u shaqaynayo.
- T) Inay xaqiijiyaan in cudud shaqaale oo tiro iyo tababar ahaanba ku haboon lagu shaqaaleeyay shaqooyinka kala duwan, si habsami u kala soocidda waajibaadku uga hirgasho xakamaynta gudaha.
- J) Inay soo saaraan awaamir-hoosaadyo (Internal directives) iyo hab raacyo khaas ku ah xaaladaha xafiis-dawladeed-kaas, kuwaas oo dhamaystiraya bayaankan, xeer-nidaameedka uu soo saaro golaha hawl fulinta iyo awaamirta uu soo saaro Xafiisku.
- X) Inay xaqiijiyaan in warbixin maaliyadeed oo faahfaahsan, munaasib ah, aan wakhtigeeda dhaafin, la iskuna halaynkaro la diyaariyay lana gudbiyay.
- Kh) Inay xaqiijiyaan in warbixinta maaliyadeed ee xafiis-dawladeedka loo gudbiyay Xafiiska taariikhda kama danbaysta ah ee xisaab-xidhka dhammaadka sannadmiisaaniyadeedka, warbixin taas la mid ahna loo gudbiyay Hanti-dhawrka guud si uu u baadho.
- D) Inay xaqiijiyaan in shaqaalaha xafiis-dawladeedku ay waajib-aadkooda u qabanayaan si ku haboon bayaankan, xeer-nidaamiyaha iyo awaamirta la soo saarayo iyada oo laga duulayo bayaankan iyo hab-raacyada loo dhigidoono si bayaankan ku saxan iyo waliba waa in hanti-dhawrka guduhu shaqadiisa guto waqtiga loo cayimay.

- ሀ) በመሥሪያ ቤቱ ውስጥ ገቢዎችን ተጠቃሚነትን የሚያሰፍን የፋይናንስ ስለተደደረ ሥርዓት ደዘር ጋሱ፣ የተዘረጋገጠ የሰው ሥርዓት በተከከሰ መሥሪቱን ያረጋግጣል።
- ለ) በመ/ቤቱ የተቋቋመው የውስጥ ስድስት ሥርዓት ተገቢና በቂ የሰው ሥርዓት ደረጃ ያሰጠ በመሆኑ፣ የውስጥ ስድስት በነፃነት ወጪታማ፣ ፍጥነትና ስነ-ምግባር በሆነ መንገድ ማከናወን ያረጋግጣል።
- ሐ) የፋይናንስ ስለተደደረ ስድስት መመሪያ በማድረግ የክስ ስነ-ምግባር ቤት የሚያወጣውን ደንብና ቢሮ የሚያወጣቸውን የፋይናንስ መመሪያዎች የተሟላ የሚያደርጉና የመንግሥት መ/ቤቱን የተሰደ ሁኔታታ የሚሰጡ ሰነድ ዝርዝር የሥራ ስሪዎችን የሚያሳዩ የውስጥ መመሪያዎች የወጣቱ፤
- መ) ወቅታዊ እና ስግብ ያሰጠ ስለተማማኝ የፋይናንስ መረጃና ተንታኔ መዘጋጃትን እና መሰሪያዎችን ያረጋግጣል።
- ሠ) የመሥሪያ ቤቱ የሂሳብ ሪፖርት በጊዜ ሰጠው መመሪያ ስርዓት መሰረት ያረጋግጣል፤ በየዓመቱ መመሪያ መሥሪያ ቤቱን ሂሳብ ዘገተው በክስ ዋና ስድስት እንዲመረመር ሁኔታዎችን ያመቻቻል፤
- ረ) የመሥሪያ ቤቱ ሠራተኞች የፋይናንስ ስለተደደረ ስድስት መመሪያ ስርዓት በማድረግ የሚወጣውን ደንብና መመሪያ እንዲሁም የተዘረጋገጠ የሰው ሥርዓት በመከተል ተገቢነቱን ማከናወን፣ የውስጥ ስድስት ጊዜዎች ውስጥ መሰረት ያረጋግጣል፤

- a. developing a system for financial administration which ensures transparency and accountability and monitoring the system developed within the public body to ascertain is functioning well;
- b. ensuring that the internal audit system is appropriately staffed with trained and qualified manpower and that the internal audits are carried out efficiently, effectively and economically;
- c. Developing internal directives and procedures which complement this Proclamation, the Regulation to be issued pursuant to this Proclamation by the Cabinet Council and the Directives to be issued by the Bureau head.
- d. ensuring that timely, relevant and reliable financial information analysis is prepared and disseminated;
- e. ensuing that the financial report of the public body is submitted to the Bureau on the due date, closing the accounts of the public body at the end of the fiscal year and submitting the same to the regional Auditor General for audit;
- f. ensuring that the employees of the public body are performing their duties in compliance with this Proclamation, the Regulation and Directive issued pursuant to this Proclamation and procedures laid down in accordance with this Proclamation; and that the internal audit is carried out timely;

R) Inay diyaariyaan miisaaniyad-sanadeedkooda si waafaqsan awaamirta uu xafiisku ku soo saaro hab waafaqsan bayaankan.

S) Inay soo gudbiyaan baahidooda lacageed iyo diyaarinta qaab-socodka lacageed oo ku salaysan qiimaynta uu xafiiska dawladdu ku sameeyay barnamijkiisa.

Sh) Inay qaadaan tallaabooyin haboon oo la xidhiidha warbixinaha hanti-dhawrada dibadda iyo gudahaba.

Qod. 7^{aad} Mas'uuliyadaha Hanti-dhawrka Gudaha

1. Hanti-dhawrka guduhu wuxuu mas'uul ka noqon:

B) Wuxuu sameeyaa hanti-dhawrid gudeed xilliyo xaddidan si uu u qiimeeyo waxqabadka xafiiska dawladda uuna xaqiijiyo in lacagta iyo hantida dawladda loo isticmaalay ujeedooyinkii loogu talo galay, warbixinno hanti-dhawra u soo gudbiyo madaxa xafiiska dawladda iyo Xafiiska Maaliyadda iyo H/Dhaqaalaha, uuna dabagalo tallaabooyinka laga qaaday natiijooyinka hanti-dhawrka.

T) Soo saarida barnaamijyo iyo hab-raacyo hanti-dhawr kuwaas oo si gooni ahaaneed loogu talo galay in ay wax ka qabtaan baahiyaha xafiisyada dawladda.

J) Soo saarida nidaam dabagal kaas oo hubinaya una warbixinaya xilliyo joogto ah maamulka iyo madaxa xafiiska kana warbixindoona u hogaansanaanta xafiiska dawladda awaamirta iyo hab-raacyada dibadda iyo gudahaba ee dhaqan galka ah iyo,

ሰ) ቢሮዉ በሚያወጣዉ መመሪያ መሠረት ዓመታዊ በጸታቸዉን ስዘገጹተዉ ያቀርባሉ።

ሸ) የመሥሪያ ቤቱን የሥራ ገርግ ራያ በመገምገም የጥሪ ገንዘብ ፍላጎት እና ፍላጎት ሰቀዶ ያቀርባሉ።

ቀ) በዉስጥ እና በዉጭ ሱዲት ሪፖርት በተመሰከተዉ መሠረት ስከሪ ባገዉን እርምጃ ይወስዳሉ።

ሰንቀሳ 7. የዉስጥ ሱዲት ኃላፊነት

1. እያንዳንዱ የመንገሥት መሥሪያ ቤት የዉስጥ ሱዲት የሚከተሉት ኃላፊነት ትች ይኖራታል፡-

ሀ) የመሥሪያ ቤቱን የሥራ ከገጥኔ ለመገምገም እንዲሁም የመሥሪያ ቤቱ ገንዘብና ንብረት በተገቢ መንገድ ጥቅም ላይ መዋሉን ለማረጋገጥ በተወሰነ የጊዜ ሰዩነት ሱዲት ያደርጋል፤ የሱዲቱን ሪፖርት ለመሥሪያ ቤቱ የበላይ ኃላፊ እና ለቢሮ ኃላፊዉ ያቀርባል፤ በገዥ መሠረት እርምጃ መወሰዱን ይከታተላል፤

ለ) የመንገሥት መሥሪያ ቤቱን ፍላጎት በተሰደ የሚያሟሉ የሱዲት ገርግራሞችን ያዘጋጃል፤

ሐ) በመንገሥት መሥሪያ ቤት ዉስጥ ስገብ ያላቸዉ የዉስጥና የዉጭ መመሪያዎችና ሥርዓቶች ምን ያህል ተፈጻሚ እንደተደረጉ በተወሰነ የጊዜ ሰዩነት ለመመዘንና ለመሥሪያ ቤቱ የበላይ ኃላፊ ሪፖርት ለማቅረብ የሚያስችሉ ስርዓት ያዘጋጃል፤

g. preparing their annual budget in accordance with the Directive issued by the Bureau;

h. submitting the cash requirement and cash flow prepared based on the evaluation of the public body's program;

i. take appropriate measures in accordance with the report of the external audit or internal audit.

Article 7. Responsibilities of Internal Audit

1. The Internal Audit of public bodies shall be responsible for:

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

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

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

X) Kala talinta maamulka xafiiska xilliyo joogto ah hab-dhaqanka iyo xakamaynta gudaha iyo haddii ay yihiin kuwo waxtar iyo tashiilaan leh.

2. Dawladdu waxay siindoontaa madaxda iyo shaqaalaha hanti-dhawrka gudaha ilaashimo sharciyeed oo ka ilaaliya wax kasta oo caddibaad iyo cadaadis loogu sameeyo gudashada shaqadooda awgeed.

Qod. 8^{aad} Mas'uuliyad u Ooolaanta (Accountability)

Xafiis-madaxeed kasta oo dawladeed golaha hawl fulinta hortiiisa wuxuu u qoolanyahay mas'uuliyadda inuu hubiyo qodbada bayaankan iyo xeer-nidaamiyaha la soo saaro isaga oo laga duulayo bayaankan in si sax ah iyo gabi ahaanba uu u fuliyay xafiis-dawladeedka uu mas'uulka ka yahay/tahay.

**Qaybta Saddexaad
Ururinta iyo Xeraynta Lacagta
Dawladda**

Qod. 9^{aad} Qasnadda Dhexe

1. Waxaa jiridoona hal qasnad oo dhexe taas oo dhammaan lacagta dawladda lagu xerayn doono, marka laga reebo ta la ogolaaday qaanuun ahaan in xisaab bangi gooni ah lagu hayo.
2. Deeqaha aan lacagta ahayn xafiisku wuxuu ku diiwaan galin qasnadda dhexe iyada oo laga duulay xogta laga helay xafiis-dawladeedka ay khusayso.
3. Xafiisku wuxuu hayn oo uu maamuli qasnadda dhexe.
4. Xafiisku wuxuu magaca xafiis kasta oo dawladeed ku furi karaa xisaab bangi (Bank account) la dhigo lacagta dawladda, xisaabta sidaas lagu dhigo waxay noqon qayb ka mid ah qasnadda dhexe wuuna xidhi karaa xisaabtaas bangi.

uu) Foomulka ila hawlgelinta iyo foomulka hanti-dhawrka ee dawladda iyo xafiisaha ay yihiin kuwo waxtar iyo tashiilaan leh.

2. Foomulka hanti-dhawrka ee dawladda iyo xafiisaha ay yihiin kuwo waxtar iyo tashiilaan leh.

hanti-dhawrka ee dawladda

hanti-dhawrka ee dawladda iyo xafiisaha ay yihiin kuwo waxtar iyo tashiilaan leh.

hanti-dhawrka ee dawladda

Foomulka hanti-dhawrka ee dawladda

hanti-dhawrka ee dawladda

1. Hanti-dhawrka ee dawladda iyo xafiisaha ay yihiin kuwo waxtar iyo tashiilaan leh.
2. Hanti-dhawrka ee dawladda iyo xafiisaha ay yihiin kuwo waxtar iyo tashiilaan leh.
3. Hanti-dhawrka ee dawladda iyo xafiisaha ay yihiin kuwo waxtar iyo tashiilaan leh.
4. Hanti-dhawrka ee dawladda iyo xafiisaha ay yihiin kuwo waxtar iyo tashiilaan leh.

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

2. The government shall endow heads and staff of internal audit with legal protection against any persecution because of performance of their duties.

Article 8. Accountability

The head of every public body is accountable to the Cabinet Council for the responsibility to ensure that the provisions of this Proclamation and or Regulations issued pursuant to this Proclamation are fully and properly implemented by the public body for which he or she is responsible.

**PART THREE
COLLECTION AND DEPOSIT OF
PUBLIC MONEY**

Article 9. Consolidated Fund

1. There shall be one consolidated fund into which all public money shall be paid except that otherwise allowed by law.
2. The Bureau shall record aid in kind in the consolidated fund based on the information it obtains from the concerned public body.
3. The consolidated fund shall be maintained and administered by the Bureau.
4. The Bureau may open, in the name of any public body, bank accounts for the deposit of public money and order the closing of the same. Such accounts shall form part of the consolidated fund.

Qod. 10^{aad} Ururinta Lacagta Dawladda

1. Lacag dawladeed lama ururin karo hadduuna sharcigu ku ogolayn.
2. Lacag dawladeed lama ururin karo haddii aan la isticmaalayn rasiidyada (Juwannada) xafiiska ee rasmiga ah ama juwano lagu daabacay amarka xafiiska.
3. Qof ama hay'ad kasta oo loo xil saaro ururinta lacagta dawladda waa inuu ku xereeyo qasnadda dhexe, isagoo raacaya awaamiirta xafiisku soo saarana wuxuu diiwaangelin lacagta uu qabtay iyo midda uu xereeyay wuuna hayn diiwaanada.

Qod. 11^{aad} Xeraynta Lacagta Dawladda

1. Dhamaan lacagta dawladda waa in lagu xereeyo qasnadda dhexe iyadoo dhinaca bidix (Credit) loo dhigayo xafiiska, marka laga reebo deeqaaha aan lacagta ahayn, kuwaas oo lagu diiwaangalinayo qasnadda dhexe, loona tixgalinayo in la xereeyay.
2. Lacagta qasnadda dhexe loo dhigo ujeeddo gaar ah, waxaa looga saari karaa hab waafaqsan bayaanka oggolaanaya ujeeddadaas.

Qod. 12^{aad} Dulsaar

Baanka ganacsiga itoobiya ayaa bixin dulsaarka lacagaha lagu dhigo xisaabaadka bagi (Bank Accounts) ee ku furan magaca xafiiska ama xafiis-dawladeed kale, xadiga dulsaarkana waxaa xaddidi heshiis ay u simanyihiin xafiiska iyo baanka qaranka itoobiya.

Qaybta Afaraad

Saamaxaadaha, Tirtirida,

Ujoorooyinka iyo Kharashyada

Qod. 13^{aad} Saamaxaadaha

1. Golaha hawl fulintu, isagoo ku salaynaya sabab macquul ah waxa uu saamixi karaa ama dhaafi karaa qaan kasta oo laleeyahay iyo weliba dulsaarka laga bixiyay ama bixin lahaa, ama wuxuu u wakiilan karaa awoodaas oo dhan ama qayb ahaan xafiiska.

Art. 10. Fooma-gacsiyada Dawladda

1. Lacag dawladeed lama ururin karo hadduuna sharcigu ku ogolayn.
2. Lacag dawladeed lama ururin karo haddii aan la isticmaalayn rasiidyada (Juwannada) xafiiska ee rasmiga ah ama juwano lagu daabacay amarka xafiiska.
3. Qof ama hay'ad kasta oo loo xil saaro ururinta lacagta dawladda waa inuu ku xereeyo qasnadda dhexe, isagoo raacaya awaamiirta xafiisku soo saarana wuxuu diiwaangelin lacagta uu qabtay iyo midda uu xereeyay wuuna hayn diiwaanada.

Art. 11. Xeraynta Lacagta Dawladda

1. Dhamaan lacagta dawladda waa in lagu xereeyo qasnadda dhexe iyadoo dhinaca bidix (Credit) loo dhigayo xafiiska, marka laga reebo deeqaaha aan lacagta ahayn, kuwaas oo lagu diiwaangalinayo qasnadda dhexe, loona tixgalinayo in la xereeyay.
2. Lacagta qasnadda dhexe loo dhigo ujeeddo gaar ah, waxaa looga saari karaa hab waafaqsan bayaanka oggolaanaya ujeeddadaas.

Art. 12. Dulsaar

Baanka ganacsiga itoobiya ayaa bixin dulsaarka lacagaha lagu dhigo xisaabaadka bagi (Bank Accounts) ee ku furan magaca xafiiska ama xafiis-dawladeed kale, xadiga dulsaarkana waxaa xaddidi heshiis ay u simanyihiin xafiiska iyo baanka qaranka itoobiya.

heshiis hadda

Art. 13. Saamaxaadaha

1. Golaha hawl fulintu, isagoo ku salaynaya sabab macquul ah waxa uu saamixi karaa ama dhaafi karaa qaan kasta oo laleeyahay iyo weliba dulsaarka laga bixiyay ama bixin lahaa, ama wuxuu u wakiilan karaa awoodaas oo dhan ama qayb ahaan xafiiska.

Article 10. Collections of Public Doney

1. No public money shall be collected except when authorized by law.
2. No public money shall be collected without the use of the official receipts of the Bureau or a receipt printed with the authorization of the Bureau.
3. Every authorized person who collects or receives public money shall deposit the public money so collected into the consolidated fund and keep a record of receipts and deposits of it in the form and manner prescribed in directives issued by the Bureau.

Article 11. Deposits of Public Money

1. All public money shall be deposited in the consolidated fund to the credit of the Bureau, except aid in kind which shall be recorded in the consolidated fund and therefore deemed to be deposited.
2. Money paid into the consolidated fund for a special purpose may be paid out of the consolidated fund according to the proclamation which established the special purpose.

Article 12. Interest

The National Bank of Ethiopia shall pay interest on money deposited in all accounts held by it in the name of the Bureau or any public body. The rate of interest shall be fixed by a mutual agreement of the Bureau and the National Bank.

PART FOUR

Remissions, Write-Offs, Fees and Charges

Article 13. Remissions

1. The Cabinet Council of Regional Government may for good cause remit any other receivable and any interest paid or payable on it or delegate such power in whole or in part to the Bureau.

Qod. 16^{aad} Tir-tirista

1. Golaha hawl fulintu wuxuu xeer-nidaamiye ka soo saari karaa tirtirista dhammaan ama qayb ahaan xisaabaha ka maqan ama waajibaadyada ay tahay in loo gudo dawladda deegaanka, xeer-nidaamiyahaasi wuxuu koobi;
 - b) Waxyaabaha salka u ah (The criteria) go'aaminta in la tirtiti karo xisaab ka mid ah qaamaha, waajibaadka ama sheegashada.
 - t) Shuruudaha loo baahan yahay buuxintooda iyo nidaamka la raacayo ka hor inta aan la tirtirin qaamaha; waajibaadka ama sheegasho, iyo.
 - j) Xogaha iyo diiwaanada khuseeya qaamaha, waajibaadyada iyo sheegashooyinka la tirtiray ee loo bahan yahay in la hayo.
 - x) Xaaladaha ay ku sugantahay hantida dawladda ee luntay ee ay tahay in la tirtiro iyo
 - kh) Xaaladda alaabta luntay ay ku sugantahayba sida isdhin, daroorin ama sabab kale waa la tirtiri karaa.
2. Lama tirtiri karo xisaab ka mid ah qaamaha, waajibaadka ama sheegasho sababi karta in ay isdhinto qorshayn la qoond ee yey, haddii aan xisaabta la tirtirayo lagu sheegin bogga kharash-miisaaniyadeedka ee bayaanka qoondaynta.
3. Tirtirista qaan, waajibaad ama sheegasho waxba ka dhimayso xuquuqda ay dawladda degaanku u leedahay in ay urursato ama dib uga qaadato qaamaha, waajibaadka ama sheegashada.
4. Qaan kasta, waajibaad ama sheegashada la tirtiray sannad-miisaaniyadeed gudhii iyadoo la raacayo bayaankan ama bayaan kale, waa in laga soo warbixiyo oo lagu soo daro xisaabta dawladda ee sannad miisaaniyadeedkaasi.

አገጥሞ 16. ሰዳጎ ስሰጠሰረዝ

1. ሰዳጎገስት ሰዳጎት ያሰበት ማንኛ ውም ተሰብሳቢ ሂሳብ፣ መረዳም ያሰበት ገዲታ ወይም የደገባኛው ጥያቄ በሙሉ ወይም በክፈፊ ስሰጠሰረዝበት ሁኔታታ የክስሱ ካብኒት ምክር ቤት ደንብ ሲያወጣ ይችላል። ይህም ደንብ፡-
 - ሀ) ማንኛውም ተሰብሳቢ ሂሳብ፣ ገዲታ ወይም ደገባኛው ጥያቄ የሚሰረዝባቸውን መመዘኛዎች፤
 - ለ) ማንኛውም ተሰብሳቢ ሂሳብ ገዲታ ወይም የክፍያ ጥያቄ ከመሰረዙ በፊት መሟላት ያስባቸው ሁኔታዎችና መረዳም ስሰጠሰረዝ ሥነ-ሥርዓት፤
 - ሐ) የተሰረዙ ተሰብሳቢ ሂሳቦችን ገዲታዎችንና ደገባኛው ጥያቄዎችን በሚመሰክት መደብ ስሰጠሰረዝ መረዳዎችና መዝገቦች፤
 - መ) የሰዳጎገስት ንብረት በሚጠፋበት ጊዜ ከመዝገብ እንዲሰረዝ ሰማዶረገ መሟላት ያስባቸውን ሁኔታዎች፤
 - ሠ) በትነት፣ በፍጹም ወይም በሌላ ተፈጥሮአዊ ምክንያት የሚባከን ሰቃ ሞገ ከመዝገብ የሚረዝ በትን መመዘኛ የሚያጠቃሰድ ሲሆን ይችላል።
2. የማናቸውም ተሰብሳቢ ሂሳብ፣ ገዲታ ወይም የደገባኛው ጥያቄ መሠረዝ ከተፈቀደ በጅት ሳይሆን የመቀነስ ወጪት የሚያስከትል በሚሆንበት ጊዜ ሰዳጊው ሲሰረዝ የሚችሉበት በበጅት ስዋጅ በመሆኑ በጅት የተያዘ ሲሆን ነው።
3. የማናቸውም ተሰብሳቢ ሂሳብ፣ ገዲታ ወይም ሌላ የደገባኛው ጥያቄ መሠረዝ መንገዱን ሰዳጊው ስሰጠሰረዝ ወይም ስሰጠሰረዝ ያሰጠውን መብት ስይገድብም።
4. ማንኛውም በዚህ ስዋጅ መሠረት በበጅት ዓመት ውስጥ የተሰረዘ ተሰብሳቢ ሂሳብ፣ ገዲታ ወይም ሌላ የደገባኛው ጥያቄ በበጅት ዓመት የሰዳጎገዱን ሂሳብ ውስጥ ተጠቃሱ ፈገፍት መደረግ ስለበት።

Article 16. Write-offs

1. The Council of Regional Government may issue regulation regarding the writing-off of all or part of any receivable or obligation due to the Regional Government or any claim by the Regional Government. Such regulation may prescribe:
 - a. the criteria for any receivable, obligation or claim may be written-off;
 - b. the requirements to be met and the procedures to be followed before any receivable obligation or claim may be written-off;
 - c. the information and records to be kept in respect of receivable obligations and claims that are written-off;
 - d. the conditions under which public property lost may be written-off; and
 - e. The manner in which goods lost due to depletion, leakages or any other natural cause may be written-off.
2. No receivable obligation or claim the writing-off which would result in a charge to an appropriation shall be written off unless the amount written off is included as a budgetary expenditure in an appropriation Proclamation.
3. The writing-off any receivable obligation or claim does not affect any right of the Government to collect or recover the receivable, obligation or claim.
4. Any receivable obligation or claim written off under this proclamation during a fiscal year shall be reported in the public account for that year.

Qod. 17^{aad} Ujuurooyinka iyo Kharashyada

(Fees and Charges)

1. Golaha hawl fulinta Deegaanku wuxuu xeer-nidaameed ka soo saari karaa qiimaha ay xafiisyada dawladdu ku iibiyaan alaabada, adeegyada ay fidiyaan ama isticmaalka alaabada.
2. Qayb-hoosaadka 1^{aad} ee qodobkan lama adeegsan karo, haddii uu bayaan kale cid gaar ah awood u siiyo arrimaha lagu sheegay isla farqada 1^{aad} ee qodobkan.

Qaybta Shanaad Miisaaniyadda

Qod. 18^{aad} Sannad-miisaaniyadeedka

Miisaaniyadda, sannad-miisaaniyadeed kasta waxaa ansixiya Golaha xildhibanada deegaanka iyada oo ay ka koobantahay dakhliga dawladda deegaanka, kharashka, kabidda dawladda federaalka, baaqigii ka soo wareegay sannadkii hore sidoo kale wixii lagu maalgalinayo miisaaniyadda.

Qod. 19^{aad} Dhaqaalaha Guud iyo Qorshe-hawleedka Duleed (Macroeconomic and Fiscal Framework)

1. Madaxa xafiisku wuxuu u gudbin sannad walba golaha hawl fulinta dawladda deegaanka Dhaqaalaha iyo Qorshe-hawleedka Guud. Qorshe-hawleedkaasi wuxuu dabooli uuna koobi seddex sano oo isku xigta:
 - B) Qiyaasaha dakhli ee ay tahay in la soo ururiyo sannad-miisaaniyadeed walba iyada oo loo kala saaray qodobyada dakhli ee waaweyn
 - T) Qiyaasaha kharash ee sannad-miisaaniyadeed kasta iyada oo loo kala saaray xafiis xafiis loona kala qaaday kharashka joogtada ah iyo ka mashariicda

አንቀጽ 17. የሰቃይና የስገራገራት ክፍያዎች

1. የክፍሉ ካብኔት ምክር ቤት የሙንገ ስት ሙ/ቤትን ሰሚያቀርቡ ሰቃይ ሰሚሰጡት ስገራገራት እና ስስገራገራት ሙስሚዎች የሚያስከፍሱትን ዋጋ ዕክ በሚመሰክት ደንብ ሲያወጣ ይችላል።
2. በዚህ አንቀጽ ገዕስ አንቀጽ(1) የተዘረዘሩት ጉዳዮች በተመሰከተ በሲባ ስገ ሰቆ ሥራጣን የተሠጠ ከሆነ ከዚህ በላይ በተጠቀሰው ገዕስ አንቀጽ የተመሰከተው ተረጎሚ ስይሆንም።

ክፍል ስምዕት በጸት

አንቀጽ 18. ዓመታዊ በጸት

በእያንዳንዱ የበጸት ዓመት የክፍሉ ሙንገሥት ገቢ፣ ወጪ፣ ክፍሉ ከፊደራል ሙንገሥት የሚያገኘውን የበጸት ደጋፊ፣ ክፍሉ ሰወረዳዎችና ከተማ ስስተዳደሮች የሚሰጠውን የበጸት ደጋፊ እንዲሁም የወጪውን ስብረትን የሚያሳይ በጸት በክፍሉ ምክር ቤት ይጸድቃል።

አንቀጽ 19. የማከር- ሲኮኖሚና የፈሰካዕ ማዕቀፍ

1. የቢሮ ጋላፊዉ የሙንገስት የማከር ሲኮኖሚና የፈሰካዕ ማዕቀፍ በማዘጋጀት በየበጸት ዓመቱ ሰከፊት ካብኔት ምክር ቤት ማቀራብ ስለበት። ይህም ማዕቀፍ በተከታታይ ሦስት ዓመታት ዉስጥ፡-
 - ሀ) በየዓመቱ ሲሰበሰብ የሚችሉዉን ገቢ ገምት በዋና ዋና የገቢ ምንጮች በመሰየት፤
 - ለ) በየሰውት እያንዳንዱ የሙንገሥት ሙሥሪያ ቤት ወጪ ሲያደረግ የሚችሉዉን ገንዘብ ገምት በመደበኛ ስእና በካፒታል ወጪ በመሰየት፤

Article 17. Fees and Charges

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

PART FIVE BUDGET

Article 18. Annual Budget

The budget for each fiscal year which comprises the Regional Government revenue, expenditure, subsidy budget from the federal Government and the region subsidy to woredas and city administrations as well as the financing of the budget shall be approved by the council of the Region.

Article 19. Macro-economic and Fiscal Framework

1. The Bureau Head shall annually submit to the Cabinet council of Regional Government's macro-economic and fiscal framework. Such framework shall cover three consecutive years and contain:
 - a. estimates of all revenue to be raised during each fiscal year classified per main revenue item;
 - b. estimates of expenditure for each fiscal year per each public body segregated by recurrent and capital expenditure;

J) Qiyaasaha kharashyada joogta- da ah iyo kuwa mashaariicda loona kala qaaday waax dhaqaale (economic sector)

X) Maalgalinta miisaaniyadda (Fi- nancing of the budget) iyo.

Kh) Waxqabadka dhaqaalaha guud ee sanadahan danbe.

2. Qorshe-hawleedka dhaqaalaha Guud ee uu gudbiyo madaxa xafiisku iyada oo laga duulayo qodob-hoosaadka (1^{aad}) ee qodobkan wuxuu koobi qorsheyaasha dhaqaalaha guud ee ugu waaweyn.

Qod.20^{aad} Foomasha Dhaqaalaha iyo Qorshe-hawleedka Guud, Diyaarinta Miisaaniyad-sannadeedka iyo Soo Gudbinteeda

1. Xafiisku wuxuu dejin foomasha loo isticmaalayo Qorshehawleedka dh- aqaalaha Guud iyo soo gudbinta miisaaniyad-sannadeedka.

2. Foomasha ay tahay in la dejiyo iyada oo laga duulayo qodob- hoosaadka (1^{aad}) ee qodobkan wuxuu koobi ugu yaraan:

B) Qiyaasaha dakhli oo dhan ee la filayo in la soo ururiyo sannad- miisaaniyadeedka ay la xidhi- idho miisaaniyaddu

T) Qiyaasaha kharashka caadiga ah iyo ka mashaariicda ee sannad-miisaaniyeedkaas

J) Soo jeedimaha (Proposals) sidii loo maalgalin lahaa miisaan- iyadda sannad-miisaaniyadee- dkaas

Qod.21^{aad} Miisaaniyad Xaddidida (Ceilings of Budget)

Xafiisku waa inuu dejiyo caddadka ugu sareeya kaas oo ay tahay in lagu saleeyo codsi kasta oo kharash miisaaniyadeed ah.

Qod.22^{aad} Ansixinta iyo Ogaysiinta Miisaaniyadda

1. Xafiisku wuxuu sannad walba:

dh) Foomaalka iyo Fiqiiraha wadaadka iyo hogaamiyayaasha bulshada

uu) Nidaamka iyo hawlaha dawladda iyo Foomaalka iyo Fiqiiraha

uu) Foomaalka iyo Fiqiiraha

dd) Foomaalka iyo Fiqiiraha dawladda iyo Foomaalka iyo Fiqiiraha

2. Nidaamka iyo hawlaha dawladda /1/ Nidaamka iyo hawlaha dawladda iyo Foomaalka iyo Fiqiiraha

hawlaha 20. Foomaalka iyo Fiqiiraha dawladda iyo Foomaalka iyo Fiqiiraha

1. Nidaamka iyo hawlaha dawladda iyo Foomaalka iyo Fiqiiraha

2. Nidaamka iyo hawlaha dawladda iyo Foomaalka iyo Fiqiiraha

uu) Nidaamka iyo hawlaha dawladda iyo Foomaalka iyo Fiqiiraha

uu) Foomaalka iyo Fiqiiraha dawladda iyo Foomaalka iyo Fiqiiraha

uu) Foomaalka iyo Fiqiiraha dawladda iyo Foomaalka iyo Fiqiiraha

hawlaha 21. Foomaalka iyo Fiqiiraha

Nidaamka iyo hawlaha dawladda iyo Foomaalka iyo Fiqiiraha

hawlaha 22. Foomaalka iyo Fiqiiraha

1. Nidaamka iyo hawlaha dawladda

c. estimates of recurrent and capital expenditure segregated by economic sector;

d. the financing of the budget and

e. Recent year's macro-economic performance.

2. The macro-economic fiscal framework submitted by the Bureau pursuant to sub article (1) of this Article shall include major macro-economic plans.

Article 20. Format for Macro-economic and Fiscal Framework and Annual Budget Preparations and Submissions

1. The Bureau shall establish the format for macro-economic and fiscal framework and annual budget submissions.

2. the format to be established pursuant to sub article (1) of this Article shall at least contain

a. estimates of all revenue expected to be raised during the fiscal year to which the budget relates;

b. estimates of recurrent and capital expenditure of the Regional Government for that fiscal year;

c. proposals for financing the budget for that fiscal year.

Article 21. Ceilings of Budget

The Bureau shall establish the maximum amount on which each expenditure budget request is to be based.

Article 22. Budget Approval and Notification

1. The Bureau shall annually:

Qod. 25th Miisaaniyad Wareelinta Laba Xafiis Dhexdood ah

1. Golaha hawl fulintu waxaa dhici karta inuu miisaaniyadda joogtada ah ka wareejiyo xafiis-dawladeed una wareejiyo xafiis-dawladeed kale hadduu xaqiijiyo inuuna wada isticmaali karin xafiiskii loo qoondeeyay.

2. Kabineedku waxaa la arkaa inuu ogolaado wareejinta miisaaniyadda mashaariicda xafiis-dawladeed loona wareejiyo mashaariic xafiis-dawladeed kale xaaladahan soo socda:

B) Halka isdhin ka yimid miisaaniyadda mashaariicda ee xafiis-dawladeed lagu xallin karo (dabooli karo) soo wareejin miisaaniyad mashaariiceed oo xafiis-dawladeed kale loona ansixiyay sannad-miisaaniyadeedkaas iyada oo uu yahay mashruuca loo wareejinayaa mid horay loo ansixiyay.

T) Halka miisaaniyadda la codsaday lagu maalgalinayo waajibaadyo taagnaa oo ah mashaariic sannado hore la ansixiyay kuwaas oo aan loo qoondayn miisaaniyad sannad-miisaaniyadeedka la joogo.

Qod. 26th Wareelinta Miisaaniyadda Kawiika

1. Waxaa suuro gal ah in kharashyada deg degga ah kabineedku awoodiisa ugu wareejiyo miisaaniyadda kaydka ah ee lagu xayiray bayaan-miisaaniyadeedka sannad-miisaaniyadeedka la joogo iyada oo laga duulayo lacagaha dheeraadka ah ee deg degga loogu baahday shaqooyinka sannadka la joogo, oo ayna suurto gal noqon in la sii saadaaliyo miisaaniyad-sannadeedka hexdeeda ama marka la xaqiijiyo in aan la bixinin kharash lagu helay alaab ama adeeg sannad-miisaaniyadeedkii hore.

አንቀጽ 25. በመንግሥት መሥሪያ ቤቶች መካከል የሚደረግ የቦዲት ዝግጠራ

1. ስንድ የመንግሥት መሥሪያ ቤት የተፈቀደበትን የመደበኛ ቦዲት የማደጠቀምበት ሆኖ ሲገኝ የክስኮ ካቢኔት ምክርቤት በጽኑ ወደሌላ የመንግሥት መሥሪያ ቤት ሰማዘዋወር ይችላል።

2. ካቢኔት በሚከተሉት ምክንያቶች የስንድ የመንግሥት መሥሪያ ቤት የካፒታል ቦዲት ወደሌላ የመንግሥት መሥሪያ ቤት የካፒታል ቦዲት እንዲዛወር ሲፈቀድ ይችላል።

ሀ/ በስንድ የመንግሥት መሥሪያ ቤት ውስጥ ያገጠመን የካፒታል ቦዲት ስፕሪት ሰማዓሰብ በቦዲት ዓመቱ ስሌት የመንግሥት መሥሪያ ቤት የተፈቀደ እና ጥቅም ላይ ያወጣበትን የካፒታል ቦዲት በማዘዋወር መጠቀም ስኬታማ ሲሆንና ይህም ተጨማሪ ቦዲት ያስፈልገዉ ቀደም ሲል ሰተፈቀደ የካፒታል ገርጃክት መሆኑ ሲረጋገጥ፤

ለ/ ስስቀደሞ ባሉት ዓመታት ሰተፈቀደ እና በቦዲት ዓመቱ ቦዲት ሳስተደዘበት ገርጃክት ቀፊ ገዴታዎች ማስፈጸሚያ የሚዉሰዱ ቦዲት ጥያቄ የቀረበ እንደሆነ።

አንቀጽ 26. ከመዘገብዎ ቦዲት ስሰሚደረግ የቦዲት ዝግጠራ

1. በክስኮ ካቢኔት ምክርቤት በዓመቱ የቦዲት ዓመት የተቀመጠው ማናቸውም ገደብ እንደተጠበቀ ሆኖ በስራ ላይ ሳሰው የቦዲት ዓመት የስራ እንቅስቃሴ በጣም ስስቸኳይ የሆነና የዓመቱ ቦዲት በሚቀደበት ጊዜ እና ያዕታሰበ ተጨማሪ ገንዘብ ሲጠየቅ የክስኮ ካቢኔት ምክርቤት ሲወሰን ማዛወር ይችላል።

Article 25. Budget Transfers between Public Bodies

1. The Cabinet may transfer a recurrent budget from one public body to the other if it is ascertained that the public body to which the budget is appropriated cannot wholly utilize its budget.

2. The Cabinet Council may authorize the transfer of funds from the capital budget of one public body to the capital budget of another public body under the following conditions:

a. where a deficiency in one public body's capital budget can be met by an offsetting transfer from another public body's capital budget approved for that fiscal year provided that the capital budget receiving additional funds is a previously approved capital budget;

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

Article 26. Transfer from Contingency Budget

1. Emergency expenditures may be provided on the authority of the Cabinet Council of Regional Government by transfer from the provision for contingency budget, subject to any limitations imposed by the budget Proclamation for the current fiscal year.

2. Qodob-hoosaadka (1^{aad}) ee qodobkani isaga oo sidiisa ah Xafiisku wuxuu awoodiisa ku wareejin miisaaniyadda mushaarka kaydka ah.

Qod.27^{aad} Miisaaniyad Dheeri ah

Golaha xildhibaanada deegaanku waxaa la arkaa inuu fasaxo miisaaniyad dheeri ah iyada oo laga duulayo talo bixinta golaha hawl fulinta deegaanka.

Qod. 28^{aad} Dib u Dhaca Ansixinta Miisaaniyadda

Haddii golaha xildhibaanada deegaanku uuna ansixinin miisaaniyad-sannadeedka ilaa billawga sannad-miisaaniyadeedka cusub, markaa ilaa miisaaniyad-sannadeedka uu ka ansixinayo goluhu.

1. Miisaaniyadda joogtada ah ee la ansixiyay sannad-miisaaniyadeedkii hore ayaa la dhaqan galin si bille ah.
2. Lacagaha mashaariicda horay loo ansixiyay waa la siidayn marka uu xafiisku ansixiyo
3. Qadarka lacageed ee la siidaayay iyada oo laga duulayo qodob-hoosaayada (1) iyo (2) ee qodobkan waxaa laga jari miisaaniyad-sannadeedka uu ansixinayo golaha xildhibaanada deegaanku

Qaybta Lixaad

Siidaynta Lacagta Dawladda

Qod.29^{aad} Ka Siidaynta Qasnadda Dhexe

1. Lacag lagama siidayn karo qasnadda dhexe hadduuna ka hor fasixin golaha xildhibaanada deegaanku
2. Miisaaniyadda la ansixiyay Lagama gali karo kharash iyo ballanqaad midna ka hor inta uuna xafiisku qoondayn

Qod. 30^{aad} Xadka Siidaynta Lacageed

Marka laga reebo arrimaha lagu sheegay qodobada 23^{aad} ilaa 26^{aad} ee bayaankan xafiisna looma siidayn karo sannad-miisaaniyadeed dhexdiis lacag ka badan inta loogu meelmariyay bayaan-miisaaniyadeedka sannad-miisaaniyadeedkaas.

2. PHLU ስንቀጽ ንዑስ ስንቀጽ (1) እንደተጠበቀ ሆኖ ቢሮው የመጠ ባበቂዎ ደግሞ ሲያዛውር ይችላል።

ስንቀጽ 27. ተጨማሪ በጅት

የክልሉ ካብረት ምክር ቤት የሚያቀርበውን የጠላኔ ሐሳብ መሠረት በማድረግ የክልሉ ምክር ቤት ተጨማሪ በጅት ሲያወጥስ ይችላል።

ስንቀጽ 28. የበጅት ጠዋዳ ጠዘገዦት

የክልሉ ምክር ቤት የዓመቱ በጅት እስከ ሰኔ 30 ሳያወጥስም ቢዘገዥ ምክር ቤቱ የዓመቱን በጅት እስኪያወጥስ ድረስ፡-

1. ባሳፈጠ በጅት ዓመት የዘደቀው ጠዋዳ በጅት በየወሩ እያታየ ተፈጻሚ እንዲሆን ይደረጋል፤
2. ቀደም ሲል ሰተረቀዱ የካርታታ ገርጃክቸቸ ማስፈጸሚያ የሚጠበቅ ገንዘብ በቢሮው እየተፈቀደ ጥቅም ላይ ይውላል
3. በዚህ ስንቀጽ ንዑስ ስንቀጽ (1) እና (2) መሠረት ጥቅም ላይ የዋሰደ ገንዘብ በክልሉ ምክር ቤት ከሚጠየቅ ድቀጠ የዓመቱ በጅት ላይ እንዲካተት ይደረጋል።

ክፍል ስድስት

የመንግስት ገንዘብ ክፍያ

ስንቀጽ 29. ከተጠቃሰበዉ ፈንድ ላይ ክፍያ ሰጠደጠም

1. የክልሉ ምክር ቤት በበጅቱ ካሳወጠው በስተቀር ከተጠቃሰበዉ ፈንድ ጠላጥ ክፍያ መፈጸም ስይችሉም፤
2. ቢሮው ካሳፈቀደ በስተቀር በክልሉ ምክር ቤት ከወጣ በጅት ላይ ክፍያ መፈጸም ወይም የክፍያ ገደታ መገባት ስይችሉም።

ስንቀጽ 30. የክፍያ ገደብ

በዚህ ስዋጅ ከስንቀጽ 23 ስከከ 26 በተደነገገዉ መሠረት ካሳሆነ በስተቀር በስንድ የበጅት ዓመት ጠላጥ በበጅት ስዋጅ ሰተመሰከቱት የመንግስት መሥሪያ ቤቶች እንዲከፈሉ በሚሰጡ ጠዋዳ ተሰደቱ ከተፈቀደዉ የገንዘብ መጠን በላይ ክፍያ መፈጸም ስይችሉም ።

2. Without Prejudice Sub-article (1) of this article the Bureau may transfer the Salary contingent budget.

Article 27. Supplementary Budget

Supplementary budget appropriation may be approved by the Council of the Region on the recommendation of the Cabinet Council of Regional Government.

Article 28. Delay in Budget Approval

If the Council of the Region has not approved the annual budget until the beginning of the new fiscal year, the council:

1. The approved recurrent budget of the previous fiscal year shall be implemented on a monthly basis;
2. Funds for previously approved capital projects shall be released upon approval by the Bureau;
3. The amount disbursed pursuant to sub article (1) and (2) of this Article shall be added to the annual budget to be approved by the Council of the Region.

**PART SIX
DISBURSEMENTS OF PUBLIC MONEY**

Article 29. Disbursements out of the Consolidated Fund

1. No disbursements shall be made out of the consolidated fund without the prior authorization of the Council of the Region.
2. No expenditure or commitment or expenditure can be incurred from the budget approved before the budget is allocated by the Bureau.

Article 30. Disbursement Limits

Except as provided in Articles 23 to 26 of this Proclamation, on disbursement to public bodies shall be made in a fiscal year which exceeds the amounts appropriated in the budgetary Proclamation for that fiscal year.

Qod. 31^{aad} Soo Gudbinta Qaabsocodka iyo Baahiyaha Lacageed

1. Iyada oo laga duulayo awaamirta xafiiska, miisaaniyadda la ansixiyay lacag lagama siidayn karo hadduuna madaxa xafiis-dawladeedku ama wakiilkiisu xafiiska u soo gudbin qaab-socodka lacagaha (Cash flow) iyo baahiyaha lacagta (Cash requirements)
2. Tilmaan lacag bixineed oo ku salaysan baahida qaab-socodka lacagta ee xafiis-dawladeedka ayaa suurto gal ah in loo gudbiyo Baanka iyada oo la tixgalinayo dakhliga ay dawladdu soo ururisay iyo barnaamijka shaqo ee xafiis-dawladeedka
3. Xafiisku wuxuu dejin taariikhda la soo gudbinayo qaab-socodka iyo baahiyaha lacageed

Qod. 32^{aad} Ballanqaadyo (Commitments)

1. Miisaaniyadda la meelmariyay wax lagama ballanqaadi karo hadduuna sidaas codsanin madaxa xafiis-dawladeedku ama qof uu qoraal ku wakiishay
2. Xafiis-dawladeedna Qandaraas ama heshiis kale oo u baahan in lacag la bixiyo ma gali karo hadduuna jirin qadar lacageed oo ku filan oo aan wax laga dhimin taas oo laga bixindoono dayn kasta oo la galidoono sannad-miisaaniyadeedka gudihiisa oo ka dhalanaya qandaraaskaas ama heshiiskaas la sameeyay
3. Iyada oo aan la xeerinayn qodob-hoosaadka (2) ee qodobkan, marka la galayo qandaraas mashruuc soconaya hal sano wax ka badan, waxaa ku filan xaqiijinta qabashada miisaaniyad ku filan sannadka koobaad
4. Xafiisku wuxuu dejin hab-socodyo la raaco iyo sida diiwaanada xakamaynta ballanqaadyada lacageed ee lagu dallacayo god-miisaaniyadeed kasta loo diiwaangalin lahaa.

አንቀጽ 31. የጥሬ ገንዘብ ፍላጎት እና የጥሬ ገንዘብ ፍላጎትን ስለማቀራረብ

1. ቢሮው የሚያወጣው መመሪያ እንደተጠበቀ ሆኖ፣ የመንግስት መሥሪያ ቤት የበላይ ኃሳብ ወይም እሱ የሚወከለው ሰው ከመሥሪያ ቤቱ የሥራ ገርገራም ጋር የተጣጣሙ የመሥሪያ ቤቱን የጥሬ ገንዘብ ፍላጎት እና የጥሬ ገንዘብ ፍላጎት ስብርታኛ ኃሳብ ካሳቀረበ በስተቀር ከተፈቀደው በጀት ላይ ክፍያ መፈፀም አይችልም፡፡
2. የመንግስት መሥሪያ ቤቱ ባቀረበው የጥሬ ገንዘብ ፍላጎት መሠረት ክፍያ ስንዲፈፀም ሰባኛነት ተሰዳሽ የሚተሳሰረው የመንግስት ገቢ እና የመንግስት መሥሪያ ቤቱን የሥራ ገርገራም መሠረት በማድረግ ይሆናል፡፡
3. ቢሮው የጥሬ ገንዘብ ፍላጎትና የጥሬ ገንዘብ ፍላጎት ማቀራረቢያ የጊዜ ሠሌዳ ያወጣል፡፡

አንቀጽ 32. ገዲታ ስለመገባት

1. በመንግስት መሥሪያ ቤት የበላይ ኃሳብ ወይም እሱ ከሚወከለው ሰው በጽሑፍ ካሳተመው በስተቀር ስመሥሪያ ቤቱ ከተፈቀደው በጀት ላይ ክፍያ ስሙ ፈጸም ገዲታ መገባት አይችልም፡፡
2. ማናቸውም የመንግስት መሥሪያ ቤት በበጀት ዓመቱ ውስጥ የሚደርስ ማናቸውም ዕዳ ስመክረዕ የሚያስችሏቸው በቂ በጀት ካሳኛረዉ በስተቀር የመንግስት ገንዘብ ክፍያ የሚጠይቁ ስምምነት ወይም ሲሳ ዓይነት ገዲታ ውስጥ መገባት አይችልም፡፡
3. ከዚህ በላይ በገጠሉ አንቀጽ (2) የተደነገገው ቢኖረም ስፈፃፀሙ ከአንድ የበጀት ዓመት በላይ ለሚወስድ ገርገላት የረዥም ጊዜ ወሲ ስመዋዋሪ ስንገርገላቱ የመጀመሪያ ዓመት የተፈቀደ በጀት መኖሩን ማረጋገጥ ብቻ በቂ ይሆናል፡፡
4. ቢሮው ስለደንበኞች የሂሳብ መደብ የተገበላትን የፍደናን ገዲታ ስመቀጣጠር የሚያስችሏቸው ሥርዓትና ሂሳብ የሚመዘገቡበትን ስኬታን ይወስናል፡፡

Article 31. Submission of Cash Flow and Cash Requirements

1. Subject to the directives of the Bureau, No disbursements shall be made out of the approved budget unless the head of the public body or his authorized representative submits to the Bureau cash flow and cash requirements.
2. Payment instructions based on the cash flow requirements of the public body may only be given to a bank taking into consideration the revenue collected by the Government and the work program of the public body.
3. The Bureau shall establish the calendar for submission of cash flow and cash requirements.

Article 32. Commitments

1. No commitment shall be made against an appropriation except by requisition of the head of the public body or by a person authorized by him in writing.
2. No contract or other arrangement requiring payment shall be entered into by any public body unless there is a sufficient unencumbered balance from the budget to discharge any debt that will be incurred during the fiscal year in which the contract or other arrangement is made.
3. Notwithstanding the provisions of sub-article (2) of this Article, in the case of concluding a long-term contract relating to a project lasting for more than one fiscal year, the ascertainment of budget appropriation for the first fiscal year of the project shall be sufficient.
4. The Bureau shall establish the procedures to be followed and the manner in which records for the control of financial commitments chargeable to each budgetary item will be registered.

5. Wuxuu Madaxa xafiis-dawladeedku hayn diiwaanada lagu xakamayn-ayo ballanqaadyada maaliyadeed ee lagu dallacayo god-miisaaniyadeed kasta sida uu qeexo xafiisku

5. የመንግስት ሙሉ ስልጣን ለሰጠው ጋላጊ ቢሮ፣ በሚከተለው ሥርዓት መሠረት ስለሚገኙ የሥራ ሰነድ ሰነድ የተገባ ሰነድ የራዲዮ ገጽ ስሙን ለማሳደግ የሚያስችል መዝገብ ይደረጋል።

5. The head of the public body shall maintain the records for the control of financial commitments chargeable to each budgetary item in a manner prescribed by the Bureau.

Qod.33^{aad} Bixinta Lacagta Qalabyada-ivo Adeegvada

አንቀጽ 33. ስለ ሰነድና ስገራ ስራ የሚደረግ ክፍያ

Article 33. Payments for Goods and Services

1. Ka sakow caddeymaha ama warqadaha kale ee lacag bixinta (Vouchers) ee ay tahay in lasoo bandhigo, madaxa xafiiska dawladu ama qofka uu isagu wakiisho lacag ma bixin karo ilaa uu xaqiijiyo;

1. የመንግስት ሙሉ ስልጣን ለሰጠው ጋላጊ ወይም ስለሌሎች የሚወከሉ ሰነድ መቀረብ ካለበት የወጪ ዝርዝር ወይም ክፍያ ማረጋገጫ በተወሰነ ክፍያ በታች የተመሰከተውን መሥሪታችን ካረጋገጠ በስተቀር ክፍያ ሲሰጥ ስለሚችል።

1. No payment shall be made by any public body unless, in addition to any other voucher or certificate required, the head of the public body or other person authorized by him certifies:

B) Haddii bixintu la xidhiidho qabasho shaqo, keenid qalab ama bixin adeeg:

ሀ/ ክፍያዉ የተከናወነ ሥራዎችን ወይም የሰነድ ስገራ ስቀርቦት ክፍያዎችን የሚመሰክት ሲሆን፡-

A. in the case of a payment for the performance of work, the supply of goods or the rendering of services:

i. In shaqada la dhamays-tiray, qalabka la keenay ama adeegga la bixiyay iyo in qiimaha la soo dalbaday la mid yahay qiimahii lagu heshiiyey ama in qiimuhu yahay mid la aqbali karo (macquulah) haddii qiimuhu aanu ku jirin heshiiska, waxaana la raaci markaas qawaaniinta ku haboon.

i. ሥራዉ መጠናቀቅን ሰነድ መቀረቡን ወይም ስገራ ስቀርቦት መሰጠቱንና ዋጋዉ በስምሙነት መሠረት የተጠየቀ መሆኑን፣ ዋጋዉ በስምሙነት ካሳተገለጸም ተቀባይነት ያሰጠ መሆኑን፤

I. that the work has been performed, the goods supplied or the services rendered, and that the price charged is according to the contract, or if not specified by the contract, is reasonable:

ii. In lacagta loo soo dalba-dey sidii lagu heshiiyey ee uu waajibaadka heshiisku ahaa in bixinta lacagtu ka horayso dhamaystirka shaqada, keenida alaabada ama bixinta adeegga ama.

ii. በስምሙነት በተገባዉ ገጽታ መሠረት ክፍያዉ የሚረደደ መዉ ሥራዉ ከመጠናቀቅ ሰነድ ከመቀረቡና ስገራ ስቀርቦት ከመሰጠቱ በፊት ሲሆን ክፍያዉ በስምሙነት መሠረት የተጠየቀ መሆኑን፣ ወይም

II. that a payment is to be made, under the terms of the contract, before the completion of the work, delivery of the goods or rendering of the service, that the payment is according to the contract; or

iii. In dalabku yahay mid la aqbali karo (caqli gal ah) marka, iyadoo la raacayo nidaamka uu soo saaro xafiisku ay tahay in la bixiyo lacagta ka hor soo gudbinta caddeymaha ama

iii. ቢሮዉ በሚያወጣዉ ሥርዓት መሰረት ማረጋገጫ ከመገኘት በፊት ክፍያ መረደም ያለበት ሲሆን ጥያቄዉ ተቀባይነት ያሰጠ መሆኑን፣ ወይም

III. that , in accordance with the procedures prescribed by the Bureau, payment is to be made in advance of verification, that the claim for payment is reasonable; or

T) Marka si ka duwan sida kor lagu sheegay lagu bixinayo lacag, in cidda lacagta la siinayaa xaq u leeydahay lacagta la bixinayo.

ሰ/ ማናቸዉም ከዚህ ወጭ የሚደረግ ክፍያ ሲሆን የሚከፈለዉ ሰነድ ክፍያዉን ለማግኘት የሚገባዉ መሆኑን፤

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

- 2. Xafiisku wuxuu ku caddayn awaamir hab-raaca ay tahay in la raaco si loo dhaqangaliyo habsiimaha iyo caddaynaha uu u baahanyahay qodobkani.
- 3. Dhammaan lacag biximaha ka sareeya xadda uu dhigay (Threshold) xafiisku waxaa loo isticmaali kala wareejin baankiyada ah.
- 4. Xafiis-dawladeedyadu waxay yeelan qasnad lagu ilaaliyo hawl-fulinta yar (Petty cash). Xaddiga lacagta loo isticmaalayo hawl-fulinta yarna (Petty cash) xafiiska ayaa awaamir ku go'aamin.

Qod. 34^{aad} Muddo Dheeraynta Miisaaniyadda Mashaariicda

Rasiidada (Invoices) la xidhiidha mashaariicda la qabtay sannad-miisaaniyadeedka waxaa la bixin karaa muddo 30 maalmood gudahood ah, intuu dhammaaday sannad-miisaaniyadeedku waxaana laga bixin xisaabta isla sannadkaas.

Qod. 35^{aad} Dib u Celinta Dakhliga (Refunds of Revenue)

Iyada oo aan la jabinayn xaddidaad kasta oo ay dhigeen qawaaniinta la xidhiidhaa, halka la xaqiijiyo in uu xafiis-dawladeed ururiyay dakhli aan la mutaysan, caddadkaas waxaa loo celinayaa qofka xaq u leh iyada oo lagu samaynayo dib u habaynta lagama maarmaanka u ah diiwaanada. Qaabka loo fulinayo qodobkan waxaa caddayndoono awaamir uu soo saaro xafiisku.

Qaybta Todobaad

Maaraynta Miisaaniyadda aan La Isticmaalin (Management of Unspent Funds)

Qod. 36^{aad} Miisaaniyadda aan La Isticmaalin

- 1. Iyada oo aan la jabinayn qodobka 34^{aad} ee bayaankan iyo awaamirta uu soo aaro xafiisku, hadhaaga lacagaha aan laga isticmaalin, qoondaha sannad-miisaaniyadeedka waxaa dib loogu celin qasnadda dhexe ee xafiiska.

- 2. **ቢሮው በዚህ ስንቀጽ መሠረት ሲሟሳ የሚገባውን የሚገገግና የሚጣራት ስፎት ስፍራ ስፍራ ስፍራ የሚያስችል መመሪያ ሲያወጣ ይችላል።**
- 3. **ቢሮው በሚያወጣው መመሪያ ከሚወሰን የገንዘብ መጠን በላይ ያለ ማናቸውም የመንገስ ገንዘብ ክፍያ መሬትም ያለበት በባንክ ሂሳብ ገንዘብ በማስተላለፍ ይሆናል።**
- 4. **የመንገስ መሥሪያ ቤቶች ስጥቃቅን ወጪዎች ክፍያ በካዘና ሲያስቀምጡት የሚገባ የገንዘብ መጠንን ቢሮው በሚያወጣው መመሪያ መሠረት ይወስናል።**

ስንቀሳ 34. ሰባትታ ሰዓት የሚሰጥ የብርታ ጊዜ

በስንቀሱ የሰዓት ዓመት ውስጥ ከተከናወነ የብርታ ጊዜ ገደብ ጋር በተያያዘ በቀረበ የክፍያ ጥያቄ መሰረት የሰዓት ዓመቱ ካለበት በኋላ ባለው የ30 ቀን ጊዜ ውስጥ ከተጠናቀቀው ዓመት የብርታ ጊዜ ሰዓት ታስቦ ሲከፈል ይችላል

ስንቀሳ 35. የገቢ ተመሳሽ

በሰዓቶች ስንቀጽ የተደረገው ገደብ ስንቀጽተጠበቀ ሆኖ ሲመንገጥ መሥሪያ ቤት በስህተት ገቢ የተደረገ ሂሳብ መኖሩ ሲገገግ ገንዘቡ ለባለሙያው ተመሳሽ ሲደረግ ይችላል። ዝርዝር ስፈርቶች ቢሮው በሚያወጣው መመሪያ መሰረት ይወስናል።

ክፍል ስዓት

ሥራ ላይ ያደገው ሰዓት ስስተዳደር

ስንቀሳ 36. ሥራ ላይ ያደገው ሰዓት

- 1. የስንቀሱ 34 ደንብ ስንቀጽተጠበቀ ሆኖ ለሰዓት ዓመቱ የተፈቀደ እና እስከ ሰዓት ዓመቱ መጨረሻ ቀን ድረስ ወጪ ሳይደረግ ወይም ሥራ ላይ ሳይወጣ የቀረ ሂሳብ ሁሉ ሥራ ላይ መዋሉ ቀርቶ ለቢሮው የተፈቀደ ሂሳብ ተመሳሽ ይደረጋል።

- 2. The Bureau may prescribe by directive the procedures to be followed to give effect to the certification and verification required by this Article.
- 3. All payments over and above the threshold to be determined by the Bureau shall be effected by bank transfer.
- 4. Public bodies shall maintain safe deposit boxes in which petty cash is kept. The amount of money to be used as petty cash shall be determined by a directive to be issued by the Bureau.

Article 34. Grace Period for Capital Budget

Payments of invoices in connection with a capital project carried out in a fiscal year may be made in The 30 day period, after the end of the fiscal year on the account of the capital budget of the fiscal year ending.

Article 35. Refunds of Revenue

Without prejudice to any limitation made by relevant laws, where it is ascertained that undue revenue is collected by the Public Body, such amount may be paid to the rightful person by making the necessary adjustments on the record. The mode of implementation of this provision shall be prescribed by a directive to be issued by the Bureau.

PART SEVEN

Management of Unspent Funds

Article 36. Unspent Funds

- 1. Without prejudice to the Article 34 of this Proclamation, the unspent balance of an appropriation granted for a fiscal year shall lapse and shall be credited to the treasury account of the Bureau.

5. Magdhaw loo sameeyay sheegasho khasaare ama waxyeelo soo gaadhay hantida joogtada ah ee xafiis-dawladeedka, Waxaa dib loogu celin ama xerayn qoondomiisaaniyadeedka uu la xidhiidhay kharashku ama horumarintu ee horay loogu dallacay.

Qaybta Sideedaad

Daynta Dawladda Deegaanka

Qod. 40^{aad} Awoodda Amaah Qaadasho

1. Magaca dawladda deegaanka amaah laguma qaadi karo hadduuna ogolaanin golaha xildhibaanada deegaanku
2. Xafiiska oo kaliya ayaa loo awood siiyay inuu lacag ku soo amaahdo magaca dawladda deegaanka iyada oon la dhaafayn xadka uu dejiyay wasiirka maaliyadda iyo H/dhaqaaluhu, kana soo amaahdo ilo heer qaran aan dhaafsiisnayn marka uu golaha xildhibaanada deegaanku ansixiyo.

Qod. 41^{aad} U Soo Amaasho Dayn Bixintii iyo Isugaynta Daymaha (Borrowing for Repayment Conversion and Consolidation of Loans)

1. Waxaa suuro gal ah in madaxa xafiisku soo amaahdo laacaga kolba sida loogu baahdo, taas oo lagu bixinayo horumarin toos ahayd (Direct advances) ama dammaanado (Securities) waqtigoodii gaadhay ama dib loogu baaqay si bixiyo.
2. Waxaa suuro gal ah in madaxa xafiisku, markay lagama maarmaan noqoto, iyada oo heshiis laga hayo daynlaha
 - B. Uu bixiyo dayn kasta ka hor inta ayna gaadhin taariikhdiisu
 - T. U badalo daynka dayn kale
 - J. Ku daro laba ama wax ka badan oo daymo ah dayn sii jiray ama mid cusub.

5. በመገንከት መሥሪያ ቤት ሀብት ሳይ የደረሰው ጉዳት ወይም ኪሳራ እንዲተካ በቀረበ ጥያቄ ምክንያት የሚኝ ገንዘብ ተቀዳሚ ሲሰጥ ጉዳይ የተደረገው ወደ ወይም የቀድሞ ክፍያ ሂሳብ በተያዘበት የበጀት ርዕስ ሥር ገቢ ሆኖ መመዘገብ አለበት።

ክፍል ስምንት

የመገንከት ሰነድ እና ከመገንገሥት የሚሆኑ ብድር

አንቀጽ 40. የመበደር ሥልጣን

1. በክፍሉ መገንገሥት ስም ገንዘብ መበደር ወይም ስመበደሪያነት የሚያገለግል የዋስትና ሰነድ መስጠት የሚችል የክፍሉ ምክር ቤት ሲፈቀድ ብቻ ነው።
2. ቢሮው በገንዘብና ሲቲኖሚ ደረጃ ሚኒስቴር ከሚወሰነው ጣሪያ ሳያሳፍ ከክፍሉ ምክር ቤት በተፈቀደው መሠረት በክፍሉ መገንገሥት ስም ከሰጠው ውስጥ ምንጮች ገንዘብ መበደር፣ ስመ በደሪያነት የሚያገለግል ዋስትና ሰነድ የሚወጣትና ዋስትና መስጠት ይችላል።

አንቀጽ 41. ሰነድ ክፍያ ብድር ስለመወሰድ፣ የመበደሪያ ሰነድን ስለመሰወድ እና ብድሮችን ስለማጠቃለል

1. የቢሮ ኃላፊው የክፍያው ጊዜ የደረሰ ወይም ተመሳሽ እንዲደረግ ጥያቄ የቀረበበትን በቀጥታ የተወሰደ ብድር ወይም የዋስትና ሰነድ ክፍያ ስመረጫም የሚያስችል ገንዘብ መበደር ይችላል።
2. የቢሮ ኃላፊ አስፈላጊ በሚሆንበት ጊዜ ከአብዳሪው ጋር በመስማማት፡-
 - ሀ/ የክፍያው ጊዜ ከመደረሱ በፊት የተወሰደው ብድር ስለቀድሞ ስመክፍት፣
 - ለ/ በሰነድ የመደበሪያ ሰነድ የተወሰደ ሰነድ ብድር በሌላ የመበደሪያ መሣሪያ ስመተካት፤
 - ሐ/ ሰነድ ወይም ከሰነድ በላይ የሆኑ ብድሮችን ቀድሞ በተወሰደ ብድር ውስጥ ወይም በሌላ ብድር ስማጠቃለል ይችላል።

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

**PART EIGHT
PUBLIC DEBT AND LOAN**

GRANTED BY THE OVERNMENT

Article 40. Authority to Borrow

1. No money shall be borrowed on behalf of the regional State without the authorization of the Council of the Region.
2. The Bureau may, as allowed for by the Council of the Region, without exceeding the ceiling authorized by the Finance and Economic Development Ministry, borrow money from domestic sources, issue security document and ensure guarantee thereof.

Article 41. Borrowing for Repayment, Conversion and consolidation of Loans

1. The Bureau Head may borrow such sums of money as are required for the payment of any direct advances, or securities that are maturing or have been called for redemption.
2. The Bureau Head may, when necessary, with the concurrence of the lender:
 - a. repay any loan prior to the redemption date of that loan;
 - b. convert the loan into any other loan;
 - c. Consolidate two or more loans into an existing or new loan.

Qod. 42^{aad} Daymaha Lagu Maamulo Qasnadda Dhexe

Waxaa suuro-gal ah in madaxa xafiisku soo daynsado lacag si loogu maamulo qasnadda dhexe si habsami leh.

Qod. 43^{aad} Bixinta Waajibaadka Amaahda

Raasamaalka, dulsaarkiisa iyo kharashka ku baxa maamulista amaahda tooska ah iyo warqad-lacageedyada lagu soo saaray magaca dawladda waxaa lagu dallici oo ay dayn ku noqon qasnadda dhexe.

Qod. 44^{aad} Dayn Qaan Ku Gudub (Set-off)

1. Madaxa xafiisku waxaa suurto-gal ah inuu ku gudbo daynlaha qaan dhab ah oo ay dawladdu ku leedahay
2. Qadarka laceeg ee la isku gudbay marka laga duulo qodobkan waxaa lagu muujini warbixinta maaliya-deed

Qod. 45^{aad} Maamulista Daynta Dawladda

Golaha hawl fulinta deegaanka ayaa soo saari xeer-nidaameedka lagama maarmaanka u ah maaaraynta deynta dawladda deegaanka, bixinta dulsaarka iyo dammaanadaha.

Qod. 46^{aad} Diiwaanada Daynta Dawladda

Xafiisku wuxuu hayn diiwaan dhamaytiran oo faahfaahsan:

1. Tusinaya dhammaan daymaha gudaha iyo dibadda kuwaas oo toos loo daynsaday ama iibin waraaq-lacageed ah si waafaqsan bayaan-kan.
2. Koobaya qeexidda dhammaan lacagaha la soo amaahday hadda ka hor.
3. Tusinaya dhammaan caddadka lacageed ee laga bixiyay raasamaalka iyo dulsaarka lacagaha la soo amaahday hadda ka hor.

አንቀጽ 42. ብተጠቃሰበው ፈንድ አስተዳደር ስለሚወሰድ ብድር

ቢሮው የተጠቃሰበውን ፈንድ በበቂ ሁኔታ ስማስተዳደር የሚያስችል ገንዘብ ስመበደር ይችላል።

አንቀጽ 43. የብድር ገደታዎች ክፍያ

በክስቱ መንገድ ስም የተወሰዱ ብድሮች ችፍ የዋስትና ሰነዶች ዋና ገንዘብ በነዚህ ላይ የሚከፈል ወሰድ ችፍ የሰስተዳደር ወወደ ከተጠቃሰበው ፈንድ ላይ የሚቀሰቡ ሆነው ከዚህ ወወደ ተደረገው ይከፈላሉ።

አንቀጽ 44. ማቻቻ

1. የቢሮ ኃላፊው መንገድ ከተበደረዎች የሚፈሰገውን ገንዘብ ሰነዚህ ተበደረዎች መንገድ ሲከፈል ከሚገባው የተረጋገጠ ሰነድ ጋር እንዲቻቻል ሲያደረግ ይችላል።
2. የዚህ ዓይነት ሂሳብ በመንገድ የሂሳብ ፈገፍት ዉስጥ በገደብ ተሰደት መመዘኑት አስበት።

አንቀጽ 45. የመንገስት ሰነድ አስተዳደር

የክስቱ ካብኔት ምክር ቤት የመንገስትን ሰነድ ስለማስተዳደር፣ በዚህ ሰነድ ላይ ወሰድ ስለሚከፈልበት ሁኔታ እንዲሁም ሰዋስትና አስተዳደር አስፈላጊ የሆኑ ደንቦችን ሲያወጣ ይችላል።

አንቀጽ 46. የመንገድ ሰነድ ስለመመዘን

ቢሮው ከዚህ በታች የተዘረዘሩትን በሚመለከት የተሟሉና ዝርዝር የሆኑ መዛገብት ይደዛል።

1. በዚህ አዋጅ በተደነገገው መሠረት ከአገር ዉስጥ ቀጥታ ብድር በመወሰድ እና የዋስትና ሰነዶችን በማዉጣትና በመሸጥ ብድር የተወሰደውን የገንዘብ መጠን፣
2. በዚህ ዓይነት ብድር የተገኘው ገንዘብ መገለጫ
3. ብድር የተገኘውን ገንዘብ በሚመስ ከት የተከፈሰ ዋነ ገንዘብ እንደ ወሰድ፣

Article 42. Loans for the Management of the Consolidated Fund

The Bureau may borrow money for the efficient management of the consolidated fund.

Article 43. Payment of Loan Obligations

The payment of the principal of, interest on, and administrative expenses related to direct advances and securities issued by or on behalf of the Regional Government, is a charge on and payable out of the consolidated fund.

Article 44. Set-off

1. The Bureau Head may set-off the debt owed by creditors to the government against confirmed debt owed by the Government to such creditors.
2. The amount to be set-off in accordance with this Article shall be shown in the financial report of the government.

Article 45. Management of Public Debts

The Cabinet Council of Regional Government may issue regulations necessary for the management of the public debt of the Government, the payment of interest thereon, and for guarantees.

Article 46. Records of Public Debt

The Bureau shall maintain a comprehensive and detailed record:

1. Showing all domestic borrowings undertaken in accordance with this Proclamation by the issuance of direct advances and sale of securities.
2. Containing a description of all money so borrowed;
3. Showing all amounts paid in respect of the principal of and interest on all money so borrowed.

4. Tusinaya Dhammaan caddadka lacageed ee lagu bixiyay diiwanada, wakiilada iyo waxyaabaha kale ee adeegga maamul kuwaas oo la xidhiidha soo saaridda maaraynta iyo dib u soo celinta rahaamadaha iyo waraaq-lacageedyada, iyo adeegyada maarayneed ee la xidhiidha soo saaridda, maaraynta iyo bixinta dammaanadaha.

Qaybta Sagaalaad

Awoodda Lagu Maalgaliyo Lacagta Dawladda

Qod. 47^{aad} Maalgalinta Lacagaha Dheeriga ah

Iyada la dhawrayo xeer-nidaamiyaha uu soo saaro golaha hawl fulinta deegaanku marka wakhtiga xaadirka ah in wax laga bixiyo lacagta ku jirta ama ku hadhay qasnadda dhexe aan loo baahnayn, xafiisku isagoo u hogaansamaya xeer-nidaamiyaha golaha hawl fulinta deegaanka, wuxuu lacagtaasi maalgelin karaa oo ku bixin waraaq-lacageedyada uu golaha hawl fulinta deegaanku u arko inay tahay tu habboon.

Qod. 48^{aad} Aasaasida iyo Maaraynta Sanduuqa Dhitaynta (Sinking Fund)

1. Aas-aasida iyo sida loo maarayn sanduuqa dhitaynta waxa go'aamin golaha hawl fulinta deegaanka
2. Lacag kasta oo lama huraan u ah sanduuqa dhitaynta waxa laga bixin qasnadda dhexe.

Qod. 49^{aad} Daynta oo Loo Badalo Mashaariic

Madaxa xifiisku wuxuu u badali karaa daynta dawladda deegaanku ku leedahay shirkadaha dawladda (Public enterprises) mashaariic.

**Qaybta Tobanaad
Hantida Dawladda**

Qod. 50^{aad} Helista iyo Tuurista (Acquisition & Disposal)

Hanti dawladeed kuma heli karto kumana tuuri karto dawladda deegaanku haddayna taas u marin qaanuun.

4. ቀጥታ ብድር ከመወሰድ እና የዋስትና ሰነዶችን ከማወጣት፣ ከማስተዳደር እና መልሶ ከመገዛት ጋር በተያያዘ ለምዝገባ እና ለፋይናንስ ወኪሎች እንዲሁም ለሲቦች ስስተዳደራዊ ስገልገሎች የተደረገውን ወጪ ይይዛል።

ክፍል አምስት

የመንግስት ገንዘብ ኢንቨስት የማድረግ ሥልጣን

አንቀጽ 47. የተረፈ ፈንድ ኢንቨስትመንት

የክልሉ ከብዩነት ምክር ቤት የሚያወጣው ደንብ እንደተጠበቀ ሆኖ የቢሮ ጋላሬ ከጠቅላላው ፈንድ ውስጥ የሚገኝው ገንዘብ ለጊዜው ለክፍያ የማይፈለግ ሲሆን፣ ይህንን ገንዘብ ካኔት ምክር ቤቱ ተገቢ ናቸው በሚላቸው የዋስትና ሰነዶች ላይ ኢንቨስት ሲያደረግ ይችላል።

አንቀጽ 48. የጥረት ፈንድ ማቋቋምና ማስተዳደር

1. የክልሉ ካኔት ምክር ቤት የጥረት ፈንድ የሚቋቋምበትንና የሚተዳደርበትን ሁኔታ ይወስናል።
2. ለጥረት ፈንድ የሚያስፈልገውን ገንዘብ ከተጠቃሰመው ፈንድ ላይ ወጪ ሆኖ ይከፈላል።

አንቀጽ 49. ወደ ካፒታል ስለመለወጥ

የቢሮ ጋላሬው የክልሉ መንግስት ሲሆን ሰን ከመንገሥት የልማት ድርጅቶች የሚፈለገውን ዕዳ ወደ ካፒታል ስመ ለወጥ ይችላል።

ክፍል አምስት

የመንግስት ንብረት

አንቀጽ 50. ንብረትን ስለመያዝና ስለማስወገድ

በሕግ በተፈቀደ መሰረት ካልሆነ በስተቀር የክልሉ መንግሥት መ/ቤቶች ንብረት ሲይዙ ወይም ሲያስወገድ አይችሉም።

4. Showing all amounts paid to registers, fiscal agents and others for administrative services relating to the issuances, management and redemption of direct advances, and securities. Containing authorizations, descriptions, amounts paid and all administrative expenses relating to guarantees.

PART NINE

AUTHORITY TO INVEST PUBLIC MONEY

Article 47. Investment of Surplus Funds

Without prejudice to the regulation to be issued by the Council of Regional Government, where money in the consolidated fund is not immediately required for payments, the Bureau Head may, invest such money in eligible securities as determined by the Cabinet Council of Regional Government.

Article 48. Establishment and Management of Sinking Fund

1. The Council of Regional Government may provide for the creation and management of sinking funds.
2. All money required for sinking funds is paid out of the consolidated fund.

Article 49. Conversion into Capital

The Bureau Head may convert debt owed to the Regional Government by public bodies into capital.

PART TEN

PUBLIC PROPERTY

Article 50. Acquisition and Disposition

No public property shall be acquired or disposed of by the Regional Government unless it is done so in accordance with the law.

Qod. 51^{aad} Haynta iyo Ilaalinta Diiwaanada Hantida

Madaxa xafiis-dawladeed kasta isaga oo raacaya awaamirta uu soo saaro xafiisku ayuu xaqiijin in hantida dawladda ee mas'uuliyadda xafiiskiisa ku jirta.

1. In si sax ah loo diiwaangaliyay iyo in ay nidaam dabagal leedahay.
2. In la siiyay daryeel haboon iyo ilaalo.
3. In si habsan loo tuuray hadayna xafiiska dawladeed adeeg siinayn hadda ka dib.

Qaybta Kow iyo Tobanaad Xisaabaadka Dawladda

Qod. 52^{aad} Diyaarinta iyo Ka Warbixinta Xisaabaadka

Xafiisku wuxuu diyaarin sannad walba xisaabaadka dawladda oo koobaya xisaabaadka xafiisyada dawladda oo la hanti-dhawray iyo xisaabaadka qasnadda guud oo la hanti-dhawray, deedna uu u gudbin kabineedka deegaanka iyo golaha xildhibaanada deegaanka ka hor inta aanu dhammaan sannadka xigaa.

Qod. 53^{aad} Tasmada Warbixinta Xisaabaadka Dawladda

Xisaabaadka dawladda ee lagu sheegay qodobka 52^{aad} ee bayaankan waxaa loo diyaarin si waafaqsan awaamir uu soo saari xafiisku, waxaana ka mid ah:

1. Warbixinta dawladda deegaanka oo koobaysa
 - B. Dhacdooyinkii maaliyadeed ee sannad-miisaaniyadeedka
 - T. Qasnadda dhexe.
 - J. Daymaha, daymaha dammaanada leh iyo daymaha la filayo ee dawladda deegaanka.
 - X. Wadarta la meelmariyay (Appropriated), inta la isticmaalay iyo inta aan la isticmaalin sannad-miisaaniyeedkaas.
 - Kh. Sanduuqyada dhitaynta hadday jiraan.

አንቀጽ 51. የንብረት ጥበቃ እና ቁጥጥር

እያንዳንዱ የመንግሥት ሰ/ቤት የበላይ ሃላፊ ቢሮዉ ስለንብረት ጥበቃና ቁጥጥር በሚያወጣዉ መመሪያ መሠረት በሰ/ቤቱ ኃላፊነት ሥር የሚገኙ የመንግሥት ንብረት፡-

1. በሚገባ የተመዘገበና የክትትል ሥርዓት የተዘረጋገጠ፤
2. ተገቢዉን ጥበቃና እንክብካቤ የተደረገለት፤
3. አገልግሎት የማይሰጥ ሆኖ ሲገኝ በወቅቱ እንዲወገድ የተደረገ መሆኑን የማረጋገጥ ሃላፊነት አለበት።

ክፍል አሥር አንድ የመንግሥት ሂሳብ

አንቀጽ 52. የሂሳብ ሪፖርት አዘገጃጀትና አቀራረብ

ቢሮዉ ከመንግሥት መሥሪያ ቤቶች የሚደርሰዉን የተመረመረ የሂብ ሪፖርትና የማዕከላዊ ገምጃ ቤትን ሂሳብ በማጠቃለል የክልሉን መንግሥት ዓመታዊ የሂሳብ ሪፖርት አዘጋጅቶ የሚቀጥሰዉን የበጀት ዓመት ከመጠናቀቁ በፊት በክልሉ ካብኒት ምክር ቤት ያቀርባል።

አንቀጽ 53. የሪፖርቱ ይዘት

በዚህ አዋጅ አንቀጽ 52 በተደነገገዉ መሠረት የመንግሥት ሂሳብ ሪፖርት የሚቀርበዉ ቢሮዉ በሚያወጣዉ መመሪያ መሠረት ሆኖ የሚከተሉትን ያካትታል፡-

1. የክልሉ መንግሥት የሂሳብ መገለጫዎች፡-
 - ሀ/ የበጀት ዓመቱን የፋይናንስ እንቅስቃሴዎች፤
 - ለ/ የተጠቃሰዉን ፈንድ፤
 - ሐ/ የክልሉ መንግሥት ዕዳዎች እና የሚጠበቁ ገደታዎች፤
 - መ/ ሰበጀት ዓመቱ የተፈቀደዉን ወጪ የተደረገዉን እና ወጪ ያልተደረገዉን የገንዘብ መጠን፤
 - ሠ/ የጥሪት ፈንድ ካላ ይህንን።

Article 51. Records for Custody and Control

The head of each public body shall, in accordance with directives of the Bureau, ensure that public property under the custody of his public body:

1. Is properly registered and has a system of monitoring;
2. Is given proper care and maintenance;
3. Is disposed off if no longer serves the public body.

PART ELEVEN PUBLIC ACCOUNTS

Article 52. Preparation and Reporting of Accounts

The Bureau shall prepare public accounts for each fiscal year which shall embody the audited accounts of public bodies and the audited consolidated account of the central Treasury and submit the same to the Cabinet Council of Regional Government before the end of the next fiscal year.

Article 53. Contents of Public Accounts

The public accounts provided under Article 52 of this Proclamation shall be prepared in accordance with the directive to be issued by the Bureau and shall include:

1. a statement of the Regional Government which contains:
 - a. the financial transactions of the fiscal year,
 - b. the consolidated fund,
 - c. debt and contingent liabilities of the Regional Government,
 - d. sums appropriated, expended and unexpended for the fiscal year,
 - e. sinking fund, if any,

D. Kabista miisaaniyadeed ee loo soo xawilay deegaanka sidoo kale daymaha la siiyay dawladda deegaanka iyadoo looga horumariyay kabideeda miisaaniyadeed.

R. Xisaabaadka fananka gaarka ah (accounts of special funds).

S. Xisaabo kale iyo xogo lagama maarmaan u ah tusinta dhacdooyinka maaliyadeed iyo heerka waxqabad ee dawladda deegaanka ee sannad-miisaaniyadeedkaas.

2. Ra'yiga uu soo gudbiyo hanti-dhawrka guud ee deegaanku, ka dib markuu baadho xisaabta guud ee dawladda deegaanka.

3. Warbixinaha kale ee xafiisku u arko inay muhiim yihiin.

Qod. 54^{aad} Hal-beeg Lacageedka (Currency)

Xisaabta dawladda deegaanka waxaa lagu hayn lagagana warbixin Birr.

Qod. 55^{aad} Diiwaanada iyo Warbixi-aha

1. Madaxa xafiis-dawladeed walba wuxuu hayn diiwaanada maaliyadeed ee xafiiskiisu mas'uulka ka yahay, habka uu tilmaamo xafiisku

2. Madaxa xafiis-dawladeed walba waa inuu si bille ah ugu gudbiyo xafiiska dhacdooyinka maaliyadeed ee xafiiskiisa

3. Xafiis-dawladeed walba wuxuu xidhi xisaabaadkiisa, wuxuuna uga warbixin xafiiska dhammaadka sannad-miisaaniyadeedka seddexda bilood ee ku xigta gudaheeda.

4. Warbixinta ay tahay in la gudbiyo si waafaqsan qodobkan waxaa ku jira lacagta loo helay si deeq iyo dayn ahaan ah iyo sidoo kale isticmaalkeeda.

ረ/ በክስሱ የተላሰፈላቸውን የበጀት ድጋፍ፣ እንዲሁም ከበጀት ድጋፍ ታላቢ ሆኖ የተሰጠውን ብድር፤

ሰ/ የልዩ ፈንዶችን ሂሳብ፤

ሸ/ የመንግስትን የፋይናንስ አቋም የሚያሳዩ ሴሎች ሂሳቦችና መረጃዎች፤

2. የክስሱ ዋና ጾዲተር መ/ቤት የክስሱ መንግስት የተጠቃሰሰ ሂሳብ መርምር የሰጠውን አስተያየት፤

3. አገባብነቱ በቢሮው የታመነበት ሴላተመሣሣይ መረጃ።

አንቀጽ 54. የገንዘብ ዓይነት

የመንግስት ሂሳብ የሚያዘወድ ሪፖርት የሚደረገው በኢትዮጵያ ብር ይሆናል።

አንቀጽ 55. መዛገብና ሪፖርት

1. አያንዳንዱ የመንግስት መ/ቤት የበላይ ኃላፊዎች ቢሮው በሚያወጣው መመሪያ መሰረት የመ/ቤቱን ኃላፊነት የሚመሰክቱ የፋይናንስ መዘገቦችን ይይዛሉ።

2. የመንግስት መ/ቤቶች የበላይ ኃላፊዎች የመ/ቤታቸውን የፋይናንስ እንቅስቃሴዎች የሚያሳዩ ወርሀዊ ሪፖርት ሰቢሮው መላክ አለባቸው።

3. አያንዳንዱ የመንግስት መ/ቤት የበጀት ዓመቱ ከተጠናቀቀ በኋላ ባለው የሦስት ወር ጊዜ ውስጥ ሂሳቡን ዘገታ ሰቢሮው ሪፖርት ያቀርባል።

4. በዚህ አንቀጽ መሰረት የሚቀርበው ሪፖርት በብድር እና በዕርዳታ የተገኘውን የመንግስት ገንዘብ መጠንና የገንዘቡን አጠቃቀም ጥምር የሚያሳይ መሆን አለበት።

f. budget subsidy transferred to as well as loans provided on account of their budget subsidy;

g. the accounts of special funds;

h. such other accounts and information as are necessary to show, with respect to the fiscal year, the financial transactions and position of the Regional Government.

2. The opinion of the auditor General concerning his examination of the consolidated accounts of the Regional Government; and

3. Such other information as the Bureau considers appropriate.

Article 54. Currency

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

Article 55. Records and Reports

1. The head of each public body shall keep financial records for the responsibilities of the public body, in a form directed by the Bureau.

2. The head of each public body shall provide to the Bureau monthly reports showing the financial transactions of the public body.

3. Each public body shall close its accounts and report to the Bureau within three months after the end of the fiscal year.

4. The report to be submitted in accordance with this Article shall include the amount received as grant and loan and utilization of the same.

Qod. 56^{aad} Hanti-dhawr

1. Xafiisku wuxuu u diyaarin una gudbin hanti-dhawrka guud xisaabaadka qasnadda dhexe ee dawladda deegaanka si uu u baadho
2. Xafiis kasta oo dawladeed wuxuu xidhi una gudbin xisaabaadkiisa hanti-dhawrka guud laga billaabo markuu dhammaado sannad-miisaaniyadeedku muddo seddex bilood gudaheed ah.
3. Xafiis-dawladeedka la baadhay wuxuu u gudbin golaha xildhibaanada deegaanka warbixinta hanti-dhawrka oo ay la socoto warbixinta waxqabadkiisa muddadaas hal bil gudaheed laga billaabo marka uu helay warbixinta baadhida hanti-dhawrka sannadkii hore.

**Qaybta Labo iyo Tobanaad
Xidhiidhka Maaliyadeed ee Ka
Dhexeeya Deegaanka, Degmooyinka
iyo Maamulada Magaalooyinka**

**Qod. 57^{aad} Is-waafajinta Canshuurta
(Tax Harmonization)**

1. Nidaam canshuureedka heer deegaan, degmooyin iyo maamulada magaalooyinku waxay lahaanayaan isku sar-go'naan iyo iswaafaqsanaan sal canshuureed (Tax base).
2. Xafiisku wuxuu fududaynayaa isku sar-go'naantaas iyo iswaafaqsanaantaas isaga oo adeegsanaya cilmi-baadhis iyo taageero maamul.

Qod. 58^{aad} Warbixin

Xafiiska ayaa go'aamin tasmada iyo xilliga la gudbin warbinaha lacageed ee deegaan ee maamulada degmooyinka.

**Qaybta Saddex iyo Tobanaad
Qodobo kala Duwan**

Qod. 59^{aad} Hallawga Lacagta iyo Hantida Dawladda

Golaha Hawlfulinta ee Deegaanku wuxuu soo saari karaa Xeer-nidaameedyo:

አንቀጽ 56. የሂሳብ ምርመራ

1. ቢሮው የክልሉን መንግስት የተጠቃሰ የሂሳብ ሪፖርት በማዘጋጀት በክልሉ ዋና ሕዲተር ያስመረምራል።
2. እያንዳንዱ የመንግስት መ/ቤት የበጀት ዓመት ከተጠናቀቀበት ቀን ጀምሮ ባለው የሶስት ወር ጊዜ ውስጥ ሂሳቡን ዘገት ለምርመራ ሰክልሉ ዋና ሕዲተር ማቅረብ አለበት።
3. ተመርማሪው የመንግስት መ/ቤት ያለው ዓመት የሂሳብ ምርመራ ሪፖርት በደረሰው በአንድ ወር ጊዜ ውስጥ ከዘመኑ የሥራ አፈፃፀም ሪፖርት ጋር በማቀናጀት ሰክልሉ ምክር ቤት ያቀርባል።

ክፍል ስምራ ሁለት

የረደራ መንገዶችና የክልሉ የፋይናንስ ገንጠታ

አንቀጽ 57. የታክስ ውህደት

1. በረደራና በክልል ደረጃ ያሉ የታክስ ሥርዓቶች የተጣጣሙና ተመሳሳይ የታክስ መሠረት ያላቸው ሊሆኑ ይገባል።
2. ቢሮው በጥናት የተጣጣሙና አንድ ወጥነት ያለው የታክስ ሥርዓት እንዲኖረው ሁኔታዎችን ማመቻቸት አለበት።

አንቀጽ 58. ሪፖርት ስለማቅረብ

ቢሮው የሚቀርቡትን ብሔራዊ የሂሳብ ሪፖርት ይዘት ይወስናል፤ የሂሳብ ሪፖርቶችና ያዘጋጃል።

ክፍል ስምራ ሦስት

ዐዩ ዐዩ ደንጋጌዎች

አንቀጽ 59 ስለ መንገዶች ገንዘብና ንብረት መጥፋት

የክልሉ ካብኔት ምክር ቤት በሚከተሉት ላይ ደንቦች ሊያወጣ ይችላል።

Article 56. Audit

1. The Bureau shall prepare and submit for audit the consolidated accounts of the Regional Government to the Auditor General of the Region.
2. Each public body shall close and submit its account to the Auditor General of the Region within three months from the end of the fiscal year.
3. The public body audited shall submit to the council of Region the audit report together with its performance report of the period within one month from the receipt of the last year audit inspection report.

**PART TWELVE
FEDERAL AND REGIONAL
FINANCIAL RELATIONS**

Article 57. Tax Harmonization

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

Article 58. Reporting

The Bureau shall determine the content and submission of national financial reports of the government and shall prepare national financial reports.

**PART THIRTEEN
MISCELLANEOUS PROVISIONS**

Article 59. Losses of public Money and public Property

The Cabinet Council of Regional Government, may issue regulations:

1. Caddaynaya tallabooyinkii laga qaadi lahaa mar kasta oo la helo lunsii lacag ama hanti dawladeed
2. Caddaynaya diiwaanada la ilaalinayo iyo ku soo daridda warbixinta xisaabaadka dawladda lunsii kasta, kaas oo lagu tixraacay qodob-hoosaadka (1^{aad}).

Qod. 60^{aad} Awood Eegid u Lahaanshaha Diiwaanada

Xafiiska iyo cid kasta oo qaanuun awood loogu siiyay waxay leedahay awood aan xaddidnay inay eegto buugta, waraaqaha, xisaabaadka iyo diiwaanada dhammaan xafiis-dawladeedyada, kaas oo u muuqda wax ku ool gudashada waajibaadkooda.

Qod. 61^{aad} Awoodaha Soo Saarista Xeerka

1. Golaha Hawl fulinta Deegaanku wuxuu awood u leeyahay soo saarista Xeer-nidaameedyada laga ma maarmaanka u ah fulinta arrimaha lagu xusay Bayaankan.
2. Xafiisku wuxuu soo saari karaa awaamiir lagu meel marinayo awoodaha iyo waajibaadada lagu siiyay bayaankan iyo xeer-nidaameedka lagu soo saaro hab waafaqsan bayaankan.

Qod. 62^{aad} Qodobada Kala Guurka

Dhacdooyinka maaliyadeed ee billawday dhaqan galka bayaankan ka hor, waxaa lagu dhamaystiri si waafaqsan habka uu dhigay bayaanka dib loo habeeyay ee maamulka maaliyadda dawladda deegaanka soomaalida, bayaan tirsi 69/2001 iyo xeer-nidaamiyihii iyo awaamirtii loo soo saaray fulitaankiisa.

Qod. 63^{aad} Shuruucda Aan Dhaqan galka la hayn

1. Waxaa bayaankan lagu nasakhay/buriyay oo aan dhaqan gal sharci lahayn bayaankii dib loo habeeyay ee maamulka maaliyadda dawladda deegaanka soomaalida, bayaan tirsi 69/2001,

1. **ጠያፍቶቹ ማንኛውንም የመንግሥት ገንዘብ ወይም ንብረት ሲጠፋ መወሰድ ስለሚገባቸው እርምጃዎች፡**
2. **በዚህ አንቀጽ ንዑስ አንቀጽ 1 እንደተመለከተው ጠያፍቶቹ የጠፋ የመንግሥት ሂሳብ ወስጥ ሪፖርት የሚደረገባቸውን ሁኔታ እና ስለሚመዘገቡት መንገድ፡፡**

አንቀጽ 60. የሂሳብ ሰነዶችን ስለማየት

ቢሮው ወይም በህግ ስልጣን የተሰጠው ጠያፍቶቹ ሲሳኩስ በህግ የተሰጠውን የመንግሥት መስሪያ ቤት የሂሳብ መዝገብ፣ መጻሕፍት፣ ደጋፊ ሰነዶች፣ የሂሳብ ሰነዶች እና መረጃዎች ለማየት ያስፈልገዋል ስልጣን ይኖረዋል፡፡

አንቀጽ 61. ደንብና መመሪያ የማወጣት ሥልጣን

1. የክልሉ ምክር ቤት ስዚህ አዋጅ አፈጻጸም የሚረዱ ደንቦች ሲያወጣ ይችላል፡፡
2. በሮው ደህንን አዋጅና ደንቦችን ተገባራዊ እንዲሆኑ ለማድረግ መመሪያዎችን ሲያወጣ ይችላል፡፡

አንቀጽ 62. የመሸጋገሪያ ደንብ

ይህ አዋጅ ከፀናበት ቀን በፊት የተጀመረ የፋይናንስ እንቅስቃሴዎች በክልሉ መንግሥት የፋይናንስ አስተዳደር አዋጅ ቁጥር 69/2001 ዓ/ም እና አዋጁን ለማስፈጸም በወጣው ደንብ እና መመሪያ በተዘረጋው ሥርዓት መሠረት ፍፃሜ ያገኛሉ፡፡

አንቀጽ 63 የተሻረና ተፈጻሚነት የማይኖራቸው ህጎች

1. የሶማሌ ክልላዊ መንግሥት የፋይናንስ አስተዳደር አዋጅ ቁጥር 69/2001 ተሸር በዚህ አዋጅ ተተክቷል፡፡

1. Prescribing the actions to be taken whenever there are losses of public money or public property;
2. Prescribing the records to be kept and providing for the reporting of the public accounts of every body referred to in sub-article (1) of this Article.

Article 60. Access to Records

The Bureau or any other organization authorized by law shall have unrestricted access to all books, papers, accounts and records of all public bodies which it deems to be essential for the performance of its duties.

Article 61. Power to Issue Regulations and Directives

1. Cabinet council may issue regulations necessary for the implementation of this Proclamation.
2. The Bureau may issue directives for the implementation of the Proclamation and the Regulations issued under this Proclamation.

Article 62. Transitory Provision

Financial transactions commenced before the effective date of this Proclamation shall be concluded in accordance with the system laid down by the Somali Regional State Financial Administration Proclamation No. 69/2001, and regulations and directives issued there under.

Article 63. Repealed and Inapplicable Laws

1. The Somali Regional State financial Administration proclamation No. 69/2001, is repealed and replaced by this proclamation.

2. Sharci, xeer nidaameed ama fiil iyo qaab dhaqmeed kasta oo ka hor imanaya qodobada lagu xusay bayaankan malaha dhaqan gal sharci.

2. ይህንን አዋጅ የሚቃረን ማንኛውም ሌላ አዋጅ፣ ደንብ፣ መመሪያ ወይም የተሰጠደ አሰራር በዚህ አዋጅ በተሸፈኑ ጉዳዮች ላይ ተፈጻሚነት አይኖረዉም ።

2. Any other proclamation, regulation, directive or practice contrary to this proclamation shall be in applicable on matters provided in this proclamation.

Qod. 64^{aad} Mudada Dhaqan Galka Bayaanka

አንቀጽ 64. አዋጁ የሚጸናበት ጊዜ

Article 64. Effective Date

Bayaankani wuxuu dhaqan galayaa laga bilaabo maalinta uu ku soo baxo Dhool Gazette.

ይህ አዋጅ በሶማሊ ክልላዊ መንግስት ደሴ ጋዜጣ ታትሞ ከወጣበት ቀን ጀምሮ የጸና ይሆናል።

This Proclamation shall come into force as of its publication date in the DHOOL Gazette of the regional State.

**Mudane Cabdi Maxamuud Cumar
Madaxweynaha Dawladda
Deegaanka Soomaalida**

**አብዱ መሀመድ ዑመር
የሶማሊ ክልላዊ መንግስት ፕሬዝዳንት**

**Abdi Mohamud Omar
President of the Somali Regional
State**