



Dawladda Deegaanka Qowmiyadda Soomaaliyeed

# DHOOL GAZETA

የሶማሌ ብሔራዊ ክልላዊ መንግሥት

**Somali National Regional State**

Qimaha የንዱ ዋጋ Price <u>4.50</u>	Dhool Gazeta Waxaa Soo Saara Baarlanka Dawladda Deegaanka Qowmiyadda Soomaaliyeed	☒ <u>205</u>
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Bayaanka Maamulista Maaliyada ee  
 Dawladda Deegaanka Qowamiyada  
 Soomaalida

Maadaama oo uu jiritaanka hab Maamul  
 maaliyadeed oo waxqabad habooni lag-  
 ama maamaan u yahay habsami u sooco-  
 dka hawlaha Dawladda. Ayaa waxaa lag-  
 ama marmaan noqotay in la isla meel  
 dhigo mabaadi’ida, Qaanuunka iyo Arrim-  
 aha Muhiimka ah ee gundhiga u noqon-  
 aya Maamulka iyo Maareynta ilaha Maali-  
 yadeed ee Dawladda Deegaanka Qowmiy-  
 ada Soomaalida.

Sidas darteed, iyadoo la racayo Qodobka  
 49(3)b, ee Dastuurka Dawladda Deegaa-  
 nka Qowmiyaada Soomaalida, waxaa la  
 bayaamiyey oo la xeeriyay sidan so soco-  
 ta:-

አዋጅ ቁጥር 12/1991

የሶማሌ ብሔራዊ ክልላዊ

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 ዘመናዊና አስፈላጊ የሆኑ ሥልጣኖችን  
 ለመጠቀም አስፈላጊ በመሆኑት ሥልጣኖችን  
 ለመጠቀም አስፈላጊ በመሆኑት እንዲሁም  
 በሶማሌ ብሔራዊ ክልላዊ መንግሥት የገቢ  
 ምንጮች ለመስተዳድሩ መሠረታዊ የፋይ-  
 ናንስ አስተዳደር መርሆዎች መዘርጋትና  
 መዘጋጀት ለክልሉ አስፈላጊ በመሆኑ፡-  
 በሶማሌ ብሔራዊ ክልላዊ መንግሥት በአገ  
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 አዋጅ ታውጋል።

Proclamation No. 12 1999

Proclamation of the Financial  
 Administration of the Somali National  
 Regional State

Where as, a modern and efficient ad-  
 ministration system is essential to a well-  
 functioning of the Financial activities of  
 the region.

Where as, it has become necessary to  
 set out the basic concepts, principles and  
 elements which govern the arrangement of  
 financial resource, in the Somali Regional  
 State.

Now, therefore, in accordance with ar-  
 ticle 49(3)(a) of the constitution of Somali  
 National Regional State, it is here by  
 proclaimed as follows;

**QAYBTA KOOWAAD.**  
**Qodobbo Guud.**

**1- Cinwan Gaaban:-**

Bayaanka waxa lagu magacaabi kara "Bayaan Lr 12/1991, ee Maamulista Maaliyada dawladda deegaanka qouumiyada Soomaalida".

**2- Qeexid:**

Haddi weedhe earagu kujiro sikale loo akhriyn bayaanka dhexdiisa:-

1. "Waxyaabaha Deeqda ah" waxaa loolaa jeedda alaabada, adeegyada iyo wax kasta, laga reebo lacagta ay dawladda deegaanka qowumiyada Soomaalidu caawimo ahaan kaga hesho heshiis lalagalo dhinac ama dhinacyo badan leh ama siyaabo kaleba.
2. "Qorshayn" waxaa loolaa jeedda ansixin kasta oo uu Golaha Baarlamaanka Deegaanku ku oggolaanayo in lacag laga bixiyo ama saaro khasnada Dhexe.
3. "Kharashka mashaariicda" Waxaa loolaa jeedda kharashka loogu talo-galay dhismaha (Acquisitio) iyo habeynta horumarinta hantida maguuraanka ah oo ay ku jirto kharashka ku baxa la taalintu.
4. "Khasnada dhexe" waxaa loola jeedda dhamman lacagta dawladda iyo wayaabaha deeqda ah ee xafiiska dawlaaddu isaagoo raacaya bayaankan, lagu dhiigo magaca xafiiska ama account number, siauu u isticmaaloo.
5. "Balan qaad" waxaa loolaa jeedda waajibbaad ay fulintiisu khasab noqonayso marka la buuxiyo shuruudaha u dhigayo sharcigu heshiis ama qandaraas jiray.
6. "Sii deynta" waxaa loola jeedda ka saarid lacag ka mid ah lacagta dawladda laga sarro ama bixiyo khasnadda dhexe.
7. "Dawladd" waxaa loola jeedda dawladda Deegaanka Qawmiyada soomaalida.
8. "Sannad xisaabeed" waxaa loola jeedda muddada ka bilaabanta kawda (1<sup>st</sup>) Hamte ee ku dhammaata sodonka (30<sup>th</sup>) sanne.
9. "Muddo dheeraynta" waxaa loola jeedda muddo sodon casho ah oo ka bilaabanta sanne sadonkeeda oo qaansheegyada (invocies) la helay sannad xisaabeedka kal hore ee alaabada iyo adeegyada la helay isla sannadkaas laga bixinayo qorshaynta sannad xisaabeedka kal hore.
10. "Dhicitaan" waxaa loola jeedda dhammamshaha muddadi la'og-golaa in kharash la bixiyo.

**ክፍል አንድ**  
**ጠቅላላ**

- ፩. አዎር ርዕስ  
ይህ አዋጅ «የሶማሌ ብሔራዊ ክልላዊ መንግሥት የፋይናንስ አስተዳደር አዋጅ ቁጥር ፲፪/፲፱፻፺፩» ተብሎ ሊጠቀስ ይችላል።
- ፪. ትርጓሜ  
የቃሉ አግባብ ሌላ ትርጉም የሚያሰጠው ካልሆነ በስተቀር በዚህ አዋጅ ውስጥ፡-  
  - ፩. «በዓይነት የተሰጠ እርዳታ» ማለት የሶማሌ ብሔራዊ ክልላዊ መንግሥት ከገንዘብ ሌላ በዕቃ ወይም በአገልግሎት መልክ በሁለት ወይም በባለብዙ ወገን ስምምነት ወይም ከሌሎች ምንጮች የሚቀበለው ማናቸውም እርዳታ ማለት ነው።
  - ፪. «መፍቀድ» ማለት ከተጠቀለለው ፈንድ ላይ ለመክፈል የሚያስችል የክልሉ ም/ቤት የሚሰጠው ማናቸውም ስልጣን ማለት ነው።
  - ፫. «የካፒታል ወጪ» ማለት ቋሚ ሀብት ለማፍራት ወይም ለማሻሻል ወጪ የሚደረግ ሂሳብ ሲሆን ለምክር አገልግሎት የሚደረገው ወጪም ይጨምራል ማለት ነው።
  - ፬. «የተጠቀለለ ፈንድ» ማለት በዚህ አዋጅ መሠረት በማናቸውም የመንግሥት መ/ቤት ለክፍያ እንዲውል በጥሪ ገንዘብ የያዙት እንዲሁም በዓይነት የተገኘ እርዳታ በገንዘብ ሚኒስቴር ቢሮ በራሳቸው ስም በባንክ ሂሳብ ውስጥ ገቢ የተደረገ የመንግሥት ገንዘብ ማለት ነው።
  - ፭. «ግዴታ» ማለት በውል ፣ በስምምነት ወይም በሌላ የተመለከቱት ሁኔታዎች ሲሟሉ የሚፈጠር ኃላፊነት ማለት ነው።
  - ፮. «ክፍያ» ማለት በተጠቀለለው ፈንድ ውስጥ የተቀመጠውን የመንግሥት ገንዘብ ወጪ ማድረግ ማለት ነው።
  - ፯. «ክልል» ማለት የሶማሌ ብሔራዊ ክልላዊ መንግሥት ማለት ነው።
  - ፰. «የበጀት ዓመት» ማለት ከሐምሌ ፩ እስከ ሰኔ ፴ ቀን ያለው ጊዜ ማለት ነው።
  - ፱. «የችሮታ ጊዜ» ማለት ባለፈው የበጀት ዓመት ርክክቡ ለተፈጸሙ ዕቃ እና ለተሰጠ አገልግሎት ባለፈው የበጀት ዓመት ውስጥ የቀረበው ክፍያ ጥያቄ ካለፈው ዓመት በጀት ላይ የሚከፈልበት ከሰኔ ፴ ቀን ጀምሮ ያለው የ፴ ቀናት ጊዜ ማለት ነው።
  - ፲. «መክረት» ማለት ወጪ ለማድረግ የሰጠው ማብቂያ ጊዜ ማለት ነው።

**PART ONE**  
**General**

1. **Short Title**  
This proclamation may be cited as "The Financial Administration of the Somali National Regional State Proclamation No. 12/1999."
2. **Definitions**  
Unless the word read otherwise in this proclamation:-  
  - 1) "Aid in kind" means any assistance received by the state Government under a bilateral or multilateral agreement or from other sources, that is received in the form of goods or services or any other than money.
  - 2) "Appropriation" Means any authority of the state council to pay money out of the consolidated fund.
  - 3) "Capital expenditure" means an outlay for the acquisition or improvements of fixed assets and includes expenditure made for consultancy services.
  - 4) "Consolidated Fund" means all state moneys that are on deposit at the creat of any bureau body where they bank account has been opened by the Bureau under this proclamation; all state moneys held in cash by any state body pending disbursement, and all are in kind.
  - 5) "Commitment" means an obligation that becomes a liability if and when the terms of existing contracts, agreements or legislation are met.
  - 6) "Disbursement" means the release of any state money from the consolidated fund.
  - 7) "State" means the Somali National Regional State.
  - 8) "Fiscal year" means the period between Hamle 1<sup>st</sup> and Sane 30<sup>th</sup>.
  - 9) "Grace Period" means the thirty (30) days immediately following Sane 30<sup>th</sup> during which invoices received in the previous fiscal year for goods and service recived in that year shall be paid from the previous fiscal year's appropriation.
  - 10) "Lapse" means the termination of spending approval.

- 11. "Xafiis iyo madax xafiis" waxaa loola jeedda xafiiska maliyaada dawladda deeganka qowmiyaada Soomaalidda iyo madax-xafiiskisa (madaaxisa).
- 12. "Xisaabaha kale ee la ururiyo" waxaa loola jeedda xisab kasta, wixii aan ka ahayn cashuur ama ganaax, ay ururso dawladda Deegaanku.
- 13. "Xafiis Dawladeed" waxaa loola jeedda laan ka tirsan laamaha dawladda deegaanka oo dhammaan ama qayb ahaan ay maal-geliso dawladda deegaanku.
- 14. "Lacagta dawladda" waxaa loola jeedda lacaga kasta oo ay leedahay dawladda Deegaanku oo uu xereeyey ama ururiyey ama uu soo ururin doono madaxa xafiisku ama mas'uul kale oo ka tirsan dawladda Deegaank, ama qof kale oo awood loo siiyey in magaca dawladda Deegaanka ku ururiyo amaba qabto lacagaha nocaas ah; lacagta dawladda waxay ka kooban tahay:-
  - (a) Sanduuqyada gaarka ah ee dawladda Deegaanka iyo Dakhliga ay ka hesho.
  - (b) Dakhliga dawladda Deegaanka.
  - (c) Lacagta ay dawladda Deegaanku ka ururso libinta dammaanad lacageedyada.
  - (d) Lacagta ay dawladda Deegaanku ama xafiis dawladeed u heshiis labo dhinac ah ama dhinacyo badan leh, ama meel kale kaga helo deeq ahaan ama amaah ahaan.
  - (e) Miisaaniyad kabista laga helo Dawladda Dhexe ee Federaalka iyo
  - (f) waxyaabaha deeqda ah.
- 15. "Hantida dawladda" waxaa loola jeedda nooc kasta oo hantiya oo aanay ku jirin lacagta iyo dhulku oo ay leedahay dawladda Deegaanku.
- 16. "Saamaxiid" waxaa loola jeedda cafis la cafiyo ama laga chaafayo canshuuraha, ganaaxyada ama xisaabaha kale ee la urursho ee ay waajib tahay in la siiyo dawladda Deegaanka.
- 17. "dayn-dhaaf" waxaa loola jeedda ka tirtirista bugta xisaabaadka laga tirtiryo xisaabaha ay tahay in loo ururiyo, waajibaadyada ay tahay in loo fuliyo dawladda Deegaank ama sheegashooyinka kale ee dawladda deegaanka.
- 18. "Dammaanad lacageed" waxaa loola jeedda warqad rasmi ah oo loo bixiyo ama rahmo si ay dammiin uga noqoto fulinta balanqaad ka lacageed, waxayna noqon kartaa tareeshari bill (a treasury bill, boond (a bond) ama baromisary noot (a Promisory note).

- ፲፩. «የቢ.ሮ ኃላፊና ቢ.ሮ» ማለት እንደየ ቅደም ተከተሉ የፋይናንስ ቢ.ሮ ኃላፊና የክልሉ ፋይናንስ ቢ.ሮ ማለት ነው።
- ፲፪. «ሌሎች ተሰብሳቢ ሂሳቦች» ማለት ከግብር እና ከመቀጫ በስተቀር ለክልሉ መንግሥት ሊከፈል የሚገባ ማናቸውም ገንዘብ ማለት ነው።
- ፲፫. «የመንግሥት መሥሪያ ቤት» ማለት ማንኛውም በከፊል ወይም ሙሉ በሙሉ በመንግሥት በጀት የሚተዳደር የክልሉ መንግሥት መሥሪያ ቤት ማለት ነው።
- ፲፬. «የክልሉ ገንዘብ» ማለት የቢ.ሮ ኃላፊው ወይም ማንኛውም የክልሉ የመንግሥት ባለሥልጣን ወይም ማንኛውም በክልሉ መንግሥት ስም ገንዘብ ለመቀበል ወይም ለመሰብሰብ ሥልጣን የተሰጠው ሰው የተቀበለው ወይም የሰበሰበው ወይም በሰብሳቢነት የያዘው ማናቸውም የክልሉ መንግሥት ገንዘብ ሲሆን የሚከተሉትን ይጨምራል።
  - ሀ) የክልሉ መንግሥት ልዩ ሂሳቦችና ከነዚህ የሚገኝ ገቢ፤
  - ለ) የክልሉ መንግሥት ገቢዎች፤
  - ሐ) የክልሉ መንግሥት የዋስትና ሰነዶችን በማውጣትና በመሸጥ የሚሰበሰብ ገንዘብ፤
  - መ) የክልሉ መንግሥት ወይም ማናቸውም የመንግሥት መ/ቤት በባለሀብት ወገን ወይም በባለብዙ ወገን ሥምምነት ወይም ከሌሎች ምንጮች በብድር ወይም በእርዳታ የሚያገኘው ገንዘብ፤
  - ሠ) ከፌዴራሉ መንግሥት የሚገኝ የበጀት ድጋፍ እና
  - ረ) በዓይነት የሚገኝ እርዳታ።
- ፲፭. «የክልሉ ንብረት» ማለት ከመንግሥት ገንዘብና መሬት በስተቀር የክልሉ መንግሥት ሀብት የሆነ ማናቸውም ንብረት ማለት ነው።
- ፲፮. «ምህረት» ማለት ግብርን መቀጫን ወይም ሌሎች ተሰብሳቢ ሂሳቦችን ግዴታዎችን ወይም ሌላ የይገባኛል ጥያቄዎችን ከሂሳብ መዝገብ መሰረዝ ማለት ነው።
- ፲፯. «ዕዳ መሠረዝ» ማለት የክልሉ መንግሥት ተሰብሳቢ ሂሳቦችን መማር ወይም ሌላ የይገባኛል ጥያቄዎችን ከሂሳብ መዝገብ መሠረዝ ማለት ነው።
- ፲፰. «የዋስትና ሰነድ» ማለት የፋይናንስ ቃል ኪዳን ወይም የፋይናንስ ግዴታን ለመፈጸም የሚሰጥ ወይም የሚያዝነገር ሲሆን የግምጃ ቤት ሰነድን የተሰፋ ሰነድንና ንግድን ይጨምራል ማለት ነው።

- 11) Bureau and Head of the Bureau means the Somali National Regional State Finance bureau and the head of the bureau respectively.
- 12) "Other Receivables" means any amount owing to the regional state other than a tax or penalty.
- 13) "State body" means any organ of the state government which is partially (partly) or wholly financed by regional state allocated budget.
- 14) "State money" means all money belonging to the regional state received or collected (or receivable) by the head of the Bureau or by any official of the regional state or by any person authorized to receive and collect such money on behalf of the state and include:
  - (a) special funds of the state government and the income and revenue from them,
  - (b) revenues of the regional state,
  - (c) money raised by the regional state by the issue and sale of securities,
  - (d) money received by the state regional or any public body as loans or as assistant under bilateral or multilateral agreements or from other sources,
  - (e) budget subsidy provided by the federal government and,
  - (f) aid in kind.
- 15) "State property" means all property, except state money and land, belonging to the state.
- 16) "Remission" means the discharge or release from taxes, penalties or other receivables due to the state government, or any claims by the state which essential.
- 17) "Write off" means the cancellation, from the books of accounts, of receivable or obligations due to the state government or any claims by the state government.
- 18) "Security" means something given or pledged to secure a financial promise or a financial obligation and includes treasure bill, a promisory note or bond.

19. "Sanduqa dib u bixinta deynta iyo beddelista hantida" waxaa loola jeedda sanduuqa ama lacagta loo qoondeeyo maal-gelinta dib u bixinta deynta xilliga dheer, beddelista hantida maguuraanka ah ama dhaxalka ah ama maalgelinta ujeeddo kasta oo kale oo guddiga fulinta deegaanku xeer ka soo saaro.

20. "Miisaaniyad kabista" waxaa loola jeedda cadadka miisaaniyadda ee dawladda dhexe ee federaalku sannad kasta siiso dawladda Deegaanka.

21. "Wareejin" Waxaa loola jeedda miisaaniyada laga wareejiyo good xissaabeed ama xubin xisseaabeed loona wareejiyay good xissabeed ama xubin xissabeed kale.

22. "Ujeeddo gaar ah" waxaa loolaa jeedda lacag dawladeed qorshaysan oo sida sharciga waafaqsan dawladda deeganku ku fulinayso hawlo gaar ah.

3- Xadka Fulinta:-

1) Bayaankan waxaa lagu Fulinaya xafiisyaada dawladda.

2) Guddiga fulinta Deegaank wuxuu wakhti kasta soo saari liiska xafiis yada bayaankani khuseeyo.

4. Xil iyo wajibaadka:-

Xafiis-dawladeed walba madaxiisu, wuxuu xil ka saaran yahay, mas'uulna uga yahay guddiga fulinta, xaqiijinta inay sida la rabo awaamiirta iyo xeerarka loo soo saaro dhaqangelinta bayaankan iyo bayaanka laftiisuba ugu fuleen xafiiska uu mas'uulka ka yahay.

QAYBTALABAAD.

Ururinta iyo Xeeraynta lacagta dawladda

5. Khasnadda Dhexe:-

1. Haddii aan sharcigu si kale loogu xeerin, waxaa jira khasnad dhexe oo keliya oo la dhigo ama lagu xereeyo dhammaan lacagta.
2. Waxyaabaha deeqda ah waxa lagu diiwaangelin khasnada dhexe qiimaha uu u gooyo ama ku qiimeeyo xafiisku.
3. Xafiisku wuxuu hayn oo uu maamuli khaasanada dhexe.
4. Xafiisku wuxuu magaca xafiis walba ku furi karaa bank akawnt (Bank Account) la dhigo lacagta dawladda xisaabta sidaas lagu dhiga waxay noqonayaa qayb ka mid ah khasnada dhexe.

፲፱. "የጥሪት ፈንድ/ስንኪንግ ፈንድ" ማለት በረጅም ጊዜ እንዲመለስ የተወሰደን ብድር ለመክፈል ቋሚ ንብረቶችን ለመተካት ወይም የክልል መንግሥቱ ሥራ አስፈጻሚ ኮሚቴ በሚያወጣው ደንብ ለሚወሰነው ሌላ ማናቸውም ዓላማ እንዲውል ኢንቨስት የሚደረግ ገንዘብ ነው።

፳. «የበጀት ድጋፍ» ማለት የፌዴራል መንግሥት ለክልል መንግሥት የሚሰጠው ዓመታዊ የበጀት ድጋፍ ማለት ነው።

፳፩. «ዝውውር» ማለት ከአንድ አርዕስት ንዑስ አርዕስት ወይም የሂሳብ መደብ ማለት ወደ ሌላ የሚደረግ የተፈቀደ የበጀት ዝውውር ማለት ነው።

፳፪. «የተለየ ዓላማ» ማለት በሕግ በተሰጠ ሥልጣን መሠረት ተለይቶ በሚያዝ የክልሉ መንግሥት ገንዘብ የሚከናወን የክልሉ መንግሥት ተግባር ማለት ነው።

፫. የተፈጻሚነት ወሰን

፩. ይህ አዋጅ ተፈጻሚ የሚሆነው በመንግሥት መሥሪያ ቤቶች ላይ ነው።

፪. የክልሉ መንግሥት ሥራ አስፈጻሚ ኮሚቴ አዋጁ የሚመለከታቸውን መሥሪያ ቤቶች ዝርዝር በየጊዜው ያወጣል።

፬. ሥልጣንና ተግባር

የእያንዳንዱ የመንግሥት መ/ቤት ኃላፊ በዚህ አዋጅና በአዋጁ መሠረት የሚወጡት ደንቦች፣ ድንጋጌዎች በመ/ቤት ውስጥ ሙሉ በሙሉ መንገድ ተግባራዊ መሆናቸውን በማረጋገጥ ረገድ ለክልሉ ሥራ አስፈጻሚ ኮሚቴ ተጠያቂነት አለበት።

ከፍል ሁለት

የክልሉን ገንዘብ ስለመሰብሰብና

ገቢ ስለማድረግ

፩. የተጠቃለለ ፈንድ

፩. በተለየ ሁኔታ እንዲቀመጥ በሕግ ከተፈቀደለት በስተቀር የክልሉ ገንዘብ ሁሉ ገቢ የሚደረግበት አንድ የተጠቃለለ ፈንድ ይኖራል።

፪. በዓይነት የተሰጠ እርዳታ ቢሮው በሚወሰነው ዋጋ መሠረት በተጠቃለለ ፈንድ ውስጥ ይመዘገባል።

፫. የተጠቃለለ ፈንድ ይቆጣጠራል ያስተዳድራል።

፬. ቢሮው በማንኛውም የመንግሥት መሥሪያ ቤት የክልሉ መንግሥት ገንዘብ የሚቀመጥበት የባንክ ሂሳብ ሊከፍት ይችላል። የዚህ ዓይነቱም የባንክ ሂሳብ የተጠቃለለው ፈንድ አካል ይሆናል።

19) "Sinking Fund" means a fund invested to repay a long-term debt, replace fixed assets or for any other state purpose determined by regulations, issued by the state executive committee,

20) "Budget subsidy" means the annual budgetary amount provided by the federal government to the regional state,

21) "Transfer" means the authorised movement of funds in an approved budget from one head, sub head or item to another,

22) 'Special purpose' means an activity of the Regional State which in accordance with legislative authority is carried out by earmarked Regional State money,

3. Scope of Application

1) This Proclamation applies to Bureaus.

2) The state executive committee have a power to, issues the list of bureaus to be governed by this Proclamation.

4. Responsibility and Accountability

the head of every burca is accountable to the state executive committee for the responsibility to ensure that the provisions of this proclamation and of the regulations made under it are fully and properly imlemented by the bureau for which he/she responsible.

PART TWO

Collection and Deposit of state money

5. Consolidated fund.

1) There shall be one consolidated fund which all Regional state shall be deposited except that allowed by law.

2) Aid in kind shall be recorded in the consolidated fund at a value to be determined by the Bureau.

3) The consolidated fund shall be maintained and administrated by the Bureau.

4) The Bureau may open, in the name of any bureau, bank accounts for the deposit of the state money and such accounts shall form part of the consolidated fund.

6- Nidaamka loo ururiyo lacagta

Dawladda:-

- 1- Haddii aanu sharcigu oggolayn ururinteeda, lacag ka mid ah lacagta dawlada lama ururin karo.
- 2- lacag ka mid ah lacagta dawladda lama ururin karo iyadoo an la isticmaalayn rasiidyada (Juwanaada) rasmiga mooye.
- 3- Qof kasta oo loo xilsaro ururinta lacag ka mid ah lacagta dawladda isagoo raacaya awaamiirta xafiisku soo saaro wuxuu diiwaangelin oo uu hayn rasiidka (Juwanka) lacagta uu ku xareeyey ama uu ku u ururiyey.

7- Lacagta dawlada:-

- 1. Lacagta dawladda wixii aan ka ahayn waxyaabaha deeqda ah ee lagu diiwaangeliyey Khasnada dhexe looguna xereeyn khasnada dhaxe magaca xafiiska maaliyadda ayaa lagu dhigi khasnada dhexe.
- 2. Lacagta khasnada dhexe loo dhigo ujeeddo gaar ah, waxa looga saari karaa khasnada oo kaliga, si waafaqsan bayaanka oggolanaya ujeeddadaas.

8- Dulsaar:-

- 1. Dulsaarka lacagta ujeeddada gaarka ah loo dhigay khasnada dhexe, waxa laga bixin karaa khasnada dhexe.
- 2. Xadige Dulsaarku (The interest rate) waxaa uu ku salaysnaanayaa qiimaha uu xafiisku kula heshiyo dhigtaha ee uu ansixiyo guddiga fulintu.
- 3. Bangiga qaranka itoobiya iyo Bangiga ganacsiga itoobiya ayaa bixin dulsaarka lacagaha ku yala magaca xafiiska ama xafiis yada kale.

QAYBTA SADDEXAAD.

Saamaxaadaha:- dhafiitanka

ujrooyinka iyo karshyada:-

9- Saamaxaadaha:-

- 1. Guddiga fulinta Deegaanku, isagoo ku salaynaya ra'yiga uu soo jeediyo ama qabo madaxa xafiiska ay khusayso, haddii uu rumaysan yahay jiritaanka sabab macquul ah, waxaa uu saamixi karaa ama dhaafi karaa canshuurta iyo weliba dulsaarka laga bixiyay ama bixin lahaa.

፮ የክልሉ መንግሥት ገንዘብ አሰባሰብ

- ፩. በሕግ ካልተፈቀደ በስተቀር ማናቸውም የክልሉ መንግሥት ገንዘብ መሰብሰብ አይችልም።
- ፪. ማናቸውም የክልሉን መንግሥት ገንዘብ ያለ ቢሮው ሕጋዊ ደረሰኝ ሊሰበሰብ አይችልም።
- ፫. ማናቸውም የክልሉን መንግሥት ገንዘብ እንዲቀበል ወይም እንዲሰበሰብ ሥልጣን የተሰጠው ሰው ገንዘብ የተቀበለ በትን እና ገቢ ያደረገበትን ደረሰኝ መገገብ ይይዛል።

፯ የክልሉን መንግሥት ገንዘብ ስለማስቀመጥ

- ፩. በተጠቃለለው ፈንድ ውስጥ በመገገቡ ውስጥ እንዲቀመጥ ከሚቆጠር በዓይነት ከሚገኝ እርዳታ በስተቀር ማናቸውም የክልሉ መንግሥት ገንዘብ በፋይናንስ ቢሮ ስም በተጠቃለለው ፈንድ ውስጥ ይቀመጣል።
- ፪. የተለየ ዓላማ በተጠቃለለው ፈንድ ውስጥ የተቀመጠው ገንዘብ ለዚሁ ዓላማ እንዲውል በሚፈቅደው አዋጅ መሠረት ወጪ ይሆናል።

፰ ወለድ

- ፩. የተለየ ዓላማ እንዲውል በተጠቃለለው ፈንድ ውስጥ የተቀመጠው ገንዘብ ከተጠቀለለው ፈንድ ላይ ወለድ ሊከፈልበት ይችላል።
- ፪. የወለዱ መጠን ቢሮው ከአስቀመጠው ጋር በመመካከር በሚያቀርበውና የክልሉ ሥራ አስፈጻሚ ኮሚቴ በሚያጸድቀው ልክ ይሆናል።
- ፫. በቢሮው ወይም በማናቸውም የመንግሥት መሥሪያ ቤት ስም በኢትዮጵያ ብሔራዊ ባንክ በተከፈቱ የባንክ ሂሳቦች ውስጥ በሚገኝ ተቀማጭ ገንዘብ ላይ ባንኩ ወለድ ይከፍላል።

ከፍል ሶስት

ዕዳን ስለመግር፣ ስለመሠረዝና ስለልዩ ልዩ ክፍያዎች

- ፱. የዕዳ ምህረት
- ፩. የክልሉ ሥራ አስፈጻሚ ኮሚቴ በቂ ምክንያት መኖሩን ሲያምንበት ከቢሮው ወይም ከሚመለከታቸው አካላት በሚቀርብለት አስተያየት መሠረት ከማንኛውም ግብር በዚሁ ላይ ከሚከፈል ወይም ከተከፈለ ወለድ ጭምር ምህረት ሊያደርግ ይችላል።

6 The procedure of Collection of the state money

- 1. No State money shall be collected unless authorized by law.
- 2) No State money shall be collected without the use of the official receipts of the Bureau.
- 3) Every authorized person who collects or receives state money shall keep a record of receipts and deposits of it in the form and manner prescribed by directives issued by the bureau.

7 Deposit

- 1) All state money shall be deposited in the consolidated fund by name of the Finance Bureau, except aid in kind which shall be recorded in the consolidated fund and therefore deemed to be deposited.
- 2) Money paid in to the consolidated fund for a special purpose, may be paid out of the consolidated fund, in accordance with the Proclamation established for special purpose.

8 Interest

- 1) Interest may be paid from the consolidated fund on the money paid in to the consolidated fund for a special purpose.
- 2. Subject to the approval of the state executive committee, the rate of interest shall be established by the Bureau in consultation with the depositer.
- 3. The national Bank of Ethiopia and the commenal Bank of Ethiopia shall pay interest on deposits held by it in the name of the Bureau or any other Bureaus.

PART THREE

Remissions, write offs, fees and charges.

9 Remissions.

- 1) The state executive committee may, for good cause and upon the recommendation of the appropriate head of the bureau, remit any tax, including any interest paid or payable on it.

2. Xubinka Guddiga fulinta deegaanka ka mid ah ee Guddiga wakiil uga ah xafiiska haddii uu rumaysan yahay jiritaanka sababo macquul ah isgoo raacayo ama ku salaynaya awaamiita uu soo saaro guddiga fulinta deegaanku, wuxuu saamixi ama dhaafi karaa Ganaax kasta iyo weliba dulsaarka laga bixiyey ama laga bixin lahaa ee la xidhiidha canshuur.

3. Xubinka Guddiga fulinta deegaanka uga wakiil ah xafiiska wuxuu haddii ay jiraan sababo macquul ahi saamixi karaa xisaabaha kale ee la ururiyo iyo waliba dulsaarkeeda la biiyay ama bixin lahaa; saamaxadasina waxay dhaqangeli marka uu ansixiyo guddiga fulinta Deegaanku.

10. Sababata loo fidiyo Saamaxaadaaha:-

Saamaxaada mid ka mid ah kuwa lagu caddeeyey qodobka 9aad ee kor ku xusani, wuxuu noqon karaa mid ka mida ama qayb shuruud ku xidhan ama aan ku xidhnayn, waxaana la fidin karaa:-

- a) Ka hor, ka dib ama inta laga suggayo go'aan dacwad la xidhiidha qaadista cashuurta, ganaaxa ama xisaabta kale ee la ururiyay ee saamaxaada loo fidiyay.
- b) Ka hor ama ka dib bixinta lacagta canshuurta, Ganaaxa ama xisaabta kale ee la ururiyay ama meel marinta Nidaam maxkemaded.
- c) Inta aanya gaadhin wakhtigii la bixin lahaa amaba ay waajib ahayd in la bixiyo marka ay jirto sababa lagu bixiyo canshuur ama xisaabaha kale la ururiyo.

11. Sammaxaada lacagaha la baxshay:-

Marka saamaxaada la fidiyo, iyadoo la raacayo bayaankan ama bayaan kale, lacagta la bixiyey waaxa laga jari oo laga bixin sanduuqa sida gaarka ah loogu qoondeeyey arintaas.

12. Ka warbixinta Saamaxaadaaha:-

Saamaxaadaaha, iyadoo la raacayo bayaankan ama bayaan kale, la fidiyo sannad xisaabeed gudihii, waxa sida xafisku uu ujiheeyo loog soo warbixin xisaabta dawladda deegaanka ee sanadkaasi.

13. Tir-tirista:-

1. Guddiga fulinta deegaanku wuxuu xeerar ka soo saar karaa tirtirista dhammaan ama qayb ahaan xisaabaha ka maqan ama waajibaadyada ay tahay in loo gudo dawladda deegaanka xeerarkaasina waxay caddeyn:-

፩. የክልሉ የሥራ አስፈጻሚ ኮሚቴ አባል እንዲሁም የቢሮው ተወካይ በቂ ምክንያት መኖሩን ሲያምንበት እንዲሁም ሥራ አስፈጻሚ በሚያወጣው ደንብ መሠረት በማንኛውም ግብር ላይ ከተጣለ መቀጫ በዚሁ ላይ የሚከፈል ወይም የተከፈለ ወለድ ጭምር ምህረት ሊያደርግ ይችላል።

፫. የክልሉ ሥራ አስፈጻሚ ኮሚቴ አባልና የቢሮው ተወካይ ሲያጸድቅለት ማናቸውንም ሌሎች ተሰብሳቢ ሂሳቦችን እንዲሁም በዚሁ ላይ የተከፈለ ወይም የሚከፈል ወለድ ሊጨምር ይችላል።

፲. ምህረት የሚደረግባቸው ሁኔታዎች ከዚህ በላይ በአንቀጽ ፱ በተደነገገው መሠረት የሚደረግ ምህረት በሙሉ ወይም በከፊል በገደብ ወይም ያለገደብ ሆኖ:-

- ሀ) ታክስ መቀጫ ወይም ሌሎች ተሰብሳቢ ሂሳቦችን ለማስገባት ጉዳዩ ለክስ ከተመራ ክስ ከተጀመረ ወይም ከመጀመሩ በፊት፡
- ለ) ታክስ፡ መቀጫ ወይም ሌሎች ተሰብሳቢ ሂሳቦች በፍርድ አፈጻጸም ከመከላከላቸው በፊት ወይም ከተከፈሉ በኋላ፡
- ሐ) ታክስን ወይም ሌሎች ተሰብሳቢ ሂሳቦችን የሚመለከት ማናቸውም ጉዳይ ወይም ጉዳዮች ሲኖሩና የመክፈል ኃላፊነትን የሚያስከትሉ ሁኔታዎች ከመድረሳቸው በፊት ሊሰጥ ይችላል።

፲፩. የተከፈለ ገንዘብ ስለመማር/ምህረት ማድረግ/

በዚህ አዋጅ ወይም በሌላ በማናቸውም አዋጅ መሠረት በተከፈለ ገንዘብ ላይ ሲሆን ገንዘቡ ለዚሁ ዓላማ በተለይ ከተመደበው ሂሳብ ውስጥ ወጪ ተደርጎ ይከፈላል።

፲፪. ምህረት የተደረገለትን ዕዳ ሪፖርት ስለማድረግ፡

በዚህ አዋጅ ወይም በሌላ በማናቸውም አዋጅ መሠረት በአንድ የበጀት ዓመት ውስጥ ምህረት የተደረገለት ዕዳ በበጀት ዓመቱ በሚቀርበው የክልሉ መንግሥት ሂሳብ ውስጥ ተጠቃሎ ሪፖርት ይደረጋል።

፲፫. ዕዳን ስለመሠረዝ

፩. ለክልሉ መንግሥት መግባት ያለበት ማናቸውም ተሰብሳቢ ሂሳብ መፈጸም ያለበት ግዴታ ወይም የይገባኛል ጥያቄ በሙሉ ወይም በከፊል ስለሚሠረዝበት ሁኔታ የክልሉ ሥራ አስፈጻሚ ኮሚቴ ደንብ ሊያወጣ ይችላል። ይህም ደንብ:-

2) The member of the state executive committee who is responsible for the Bureau, may for good cause remit and in accordance with directives issued by the state executive committee, remit any penalties or tax, including any interest paid or payable on them.

3. The member of the executive committee who is responsible for the Bureau may, upon approval by the state executive committee, for good cause remit any other receivable and any interest paid or payable on it.

10. Conditions for remissions.

A remission of types described under art 9 above may be total or partial, conditional or unconditional and may be granted;

- 1) before, after or pending any suit for the recovery of the tax, penalty or other recievable in respect of which the remission is granted;
- 2) before or after any payment of the tax, penalty or other recivable has been accounts enforced by process of execution; and
- 3) with respect to a tax or other receivable in any particular case or class of cases and be for the liability for it arises.

11. Remissions of Amounts paid.

Remissions of Amounts paid, under this proclamation or any other Proclamation shall be paid out of funds appropriated specifically for this purpose.

12. Reporting of Remissions.

Remissions granted under this proclamation or any other Proclamation during a fysical year shall be reported in the public accounts for that year in such form as the Bureau directs.

13. Write-offs.

1) The state executive committee may issued regulations regarding the writing off of all or part of any receivable or obligation due to the state government or any claim by the state government. Such regulations may prescribe;

- (a) Waxyaabaha salka u ah (The creation) go'aaminta in la tirtiti karo xisaab ka mid ah xisaabaha la ururiyo waajib-aad ama sheegashada.
  - (b) shuruudaha loo baahan yahay buuxintooda iyo nidaamka la raacayo ka hor intaan la tirtirin xisaab la ururiyay, waajibaad ama sheegasho, iyo.
  - (c) warbixinada iyo dukumentiyada (documents) ama diiwaanada khuseeya xisaabaha la ururiyo, waajibaadyada iyo sheegashooyinka la tirtiray ee loo baahan yahay in la hayo.
2. Lama tirtiri karo xisaab ka mid ah xisaabaha la ururiyo, waajibaad ama sheegasho sababi karta in ay is dhinto qorshayn la qoond-eeyey, haddii aan xisaabta la tirtirayo lagu sheegin booga kharash miisaanyiyadeedka ee bayaanka qorshaynta ama bayaan kale.
  3. Tirtirista xisaab la ururiyay, waajibaad ama sheegasho waxba ka dhimi mayso xuquuqda ay dawlada deegaanku u leedahay in ay urursato ama dibugu gadato xisaabta la ururiyay, waajibaadka ama sheegashada.
  4. Xisaab kasta oo ka mid ah xisaabta la ururiyay, waajibaad ama sheegashada la tirtiray sannad xisaabeed gudhii iyadoo la raacayo bayaankan ama bayaan kale, waa in lagga soo warbixiyo oo lagu soo darro xisaabta dawladda ee sannad xisaabeedkaasi.

14. Kharshyada Adeegga:-

1. guddiga fulinta Deegaanku wuxuu xeer ka soo saari karaa qiimaha ay xafiisyada dawladu ku iibiyaan alaabada, adeegyada ay fidiyaan ama isticmaalka alaabada.
2. Qaybta labaad ee qodobkan lama adeegsan karo, haddii uu bayaan kale cid gaar ah awood u siiyo caymista arrimaha lagu sheegay isla qaybta laad ee qodoobkan.

- (ሀ) ማንኛውም ተሰብሳቢ ሂሳብ ግዴታ ወይም የይገባኛል ጥያቄ የሚሠረገባቸውን መመዘኛዎች፡
- (ለ) ማንኛውም ተሰብሳቢ ሂሳብ ግዴታ መይም የክፍያ ጥያቄ ከመሠረዘ በፊት መግለጹ የለባቸው ሁኔታዎችና መፈጸም ስለሚገባቸው ሥነ-ሥርዓት፡ እና
- (ሐ) የተሠረዘ ተሰብሳቢ ሃሳቦችን ግዴታዎችንና የይገባኛል ጥያቄዎችን በሚመለከት መያዝ ስለሚገባቸው መረጃዎችና መገዛቦች የሚያጠቃልል ሊሆን ይችላል፡

፩. የማንኛውም ተሰብሳቢ ሂሳብ ግዴታ ወይም የይገባኛል ጥያቄ መሠረዝ ከተፈቀደ በጀት ላይ የመቀነስ ውጤት የሚያስከትል በሚሆንበት ጊዜ ዕዳው ሊሠረዝ የሚችለው በበጀት አዋጅ ወይም በሌላ ማንኛውም አዋጅ በወጪ በጀት የተያዘ ሲሆን ብቻ ነው።

፪. የማንኛውም ተሰብሳቢ ሂሳብ ግዴታ ወይም ሌላ ይገባኛል ጥያቄ መሠረዝ የክልሉ መንግሥት ዕዳውን ለማስመለስ ወይም ለመሰብሰብ ያለውን መብት አይገድቡም።

፫. ማንኛውም በዚህ አዋጅ ወይም በሌላ አዋጅ መሠረት በበጀት ዓመቱ ውስጥ የተሠረዘ ተሰብሳቢ ሂሳብ ግዴታ ወይም ሌላ የይገባኛ ጥያቄ በበጀት ዓመቱ የክልሉ መንግሥት ሂሳብ ውስጥ ተጠቃሎ ሪፖርት መደረግ አለበት

15. የአገልግሎት ክፍያዎች

፩. የክልሉ ሥራ አስፈጻሚ ኮሚቴ የመንግሥት መ/ቤቶች ለሚያቀርቡት ዕቃ ለሚሰጡት አገልግሎት እና ለአገልግሎት መስጫዎች የሚያስከፍሉትን ዋጋ ልክ በሚመለከት ደንብ ሊያወጣ ይችላል።

፪. በዚህ አንቀጽ ንዑስ አንቀጽ /፩/ የተዘረዘሩትን ጉዳዮች በተመለከተ በሌላ አዋጅ ልዩ ሥልጣን የተሰጠ ከሆነ በንዑስ አንቀጽ የተመለከተው ተፈጻሚ አይሆንም።

- (a) the criteria for determining whether any receivable, obligation or claim may be written off,
  - (b) the requirement to be met and the procedures to be followed before any receivable obligation or claim may be written off, and
  - (c) the information and records to be kept in respect of receivables, obligations and claims that are written off.
- 2) No receivable, obligation or claim, the writing off, of which would result in a charge to on an appropriation, shall be written off, unless, the amount written off is included as a budgetary expenditure in an appropriation proclamation or any other Proclamation.
  - 3) The writing-off of any receivable, obligation or claim does not affect any right of the state to collect or recover the receivable, obligation or claim.
  - 4) Any receivable, obligation or claim written off under this proclamation or any other proclamation during a fiscal year shall be reported in the public accounts for that year.

14. Fees and Charges

- 1) The state executive committee 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 another Proclamation provides specific authority for the matters described there in.

**QAYBTA AFRAAD**

**Misaaniyadda**

**15. Qabka diyaarinta iyo xadka ugu sareeya Miisaaniyada:-**

1. Xafiiska maliyada iyo xafiiska qorshaynta iyo horumarinta dhaqaalaha iyagoo kala tashanaya hay'adaha dawliga ah ee ay khusayso, waxay aasaasi ama caddeyn hanaanka loo gudbiyo dalbashooyinka miisaaniyad sannadeedka iyo cadadka ugu badaan ee dalbasha kasta oo miisaaniyadeed.
2. Xafiiska qorshaynta iyo Horumarinta dhaqaaluhu wuxuu aas-aasi amaba samayn hanaanka maalgelinta barmaamijyada sannadha xidhiidhka ee dawlada Deegaanka.

**16. Ansixinta iyo oggaysiinta Miisaaniyada:-**

Golaha baarlamaanka Deegaanku wuxuu ansixin qorshaynta miisaaniyaadaha ugu danbayn bisha sanne 30<sup>keeda</sup> dhammaan xafiisyada dawlada waxaa la ogaysiin ugu danbayn bisha Hamle 7<sup>keeda</sup>

**17. Wareejinta miisaaniyadda:-**

1. Iyadoo la raacayo xeerka uu soo saaro guddiga fulinta ee Deegaanku, miisaaniyadda joogtada ah waxaa loo wareejin karaa miisaaniyada mashaariiced.
2. Miisaaniyadda mashaariiced looma wareejin karo Miisaaniyada joogtada ah.

**18. Miisaaniyadd wareejinta isla xafiis ka gudhihiisa:-**

1. Marka ay wareejintu la xidhiidho tixraac xisaabeedyada muhiimka ah ee miisaaniyadda joogtada ah, madax xafiiseedku wuxuu wareejinta miisaaniyadda ee isla xafiiska gudhihiisa u wakiilan karaa (deligata) madaxa xafiiska ay wareejintu khusayso.
2. Madaxa xafiiska qorshaynta iyo Horumarinta dhaqaaluhu wuxuu awoodda miisaaniyadda hal mashuruuc loogu wareejinayo miisaaniyadda mashruuc kale siin karaa madaxa xafiiska ay wareejintu khusayso.

**19. Miisaaniyad wareejinta xafiisyada dawlada dhexdo:-**

Sababah soo socda dartood, guddiga fuliinta ee Deegaanku wuxuu fasaxi in miisaaniyada mashaariixda hal xafiis loo wareejiyo miisaaniyada shaariciga xafiis kale.

1. Marka is bedel ku yimado qaab-dhis-meedka la ansixiyey ama dib u habaynta mas'uuliyadda shaqo ee xafiiska dartii ay lagama maarmaan noqoto wareejinta miisaaniyaddu.
2. Marka loo arko lagama maarmaan miisaaniyad mashaaricedka xafiiska dawlada loo wareejiyo miisaaniyad mashaariced xafiis dawladeed kale, si loogu isticmaalo oo loogu xaliyo yaraanshaha miisaaniyad mashaariiced ka wakhti hore la ansixiyey ee so wajahdey xafiis ka dawlada loo wareejinayo miisaaniyadda.

**ክፍል አራት**

**ቦጀት**

**፲፩. የአቀራረብ ሥርዓትና ጣሪያ**

፩. የፋይናንስ ቢሮው እና የክልሉ ፕላንና ኢኮኖሚ ልማት ቢሮው አግባብ ካለው የክልሉ መንግሥት ባለሥልጣን ጋር በመመካከር ዓመታዊ ቦጀት ለማቀርብ በትና ለአያንዳንዱ የቦጀት ጥያቄ መሠረት ሊሆን ስለሚገባው ክፍያው የገንዘብ መጠን የቦጀት አቀራረብ ሥርዓት ይቀርጻል።

፪. የክልሉ ፕላንና ኢኮኖሚ ልማት ቢሮው የታከታታይ ዓመታት የክልሉ መንግሥት ኢንቨስትመንት ፕሮግራሞች የአቀራረብ ሥርዓት ይመሠረታል።

፫. ቦጀትን ስለማጽደቅና ስለማሳወቅ ለዓመቱ የተፈቀደው ቦጀት እስከ ሰኔ ፱ ቀን በክልል ም/ቤት ጸድቆ ሁሉም የመንግሥት መ/ቤቶች እስከ ሐምሌ ፯ ቀን እንዲያውቁ ይደረጋል።

**፲፯. የቦጀት ዝውውር**

፩. የክልሉ ሥራ አስፈጻሚ በሚያወጣው ደንብ መሠረት ከመደበኛ ቦጀት ወደ ካፒታል ቦጀት ማዛወር ይቻላል።

፪. ከካፒታል ቦጀት ወደ መደበኛ ቦጀት ማዛወር አይቻልም።

**፲፰. ቦመ/ቤት ውስጥ የሚደረግ የቦጀት ዝውውር**

፩. በመንግሥት መ/ቤት ውስጥ የሚደረግ የቦጀት ዝውውር መደበኛ ቦጀትን በሚመለከቱ በዋና ሂሳብ መደቦች ውስጥ የሚደረግ ዝውውር እስከሆነ ድረስ ቢሮው ቦጀትን ለማዛወር ያለውን ሥልጣን በውክልና አግባብ ላለው የመንግሥት መ/ቤት የበላይ ኃላፊ ሊሰጥ ትችላል።

፪. የክልሉ ፕላንና ኢኮኖሚ ልማት ቢሮ ቦጀትን ከአንድ ካፒታል ፕሮጀክት ወደ ሌላ የካፒታል ፕሮጀክት ለማዛወር ያለውን ሥልጣን በውክልና አግባብ ላለው የመንግሥት መ/ቤት የበላይ ኃላፊ ሊሰጥ ይችላል።

**፲፱. በመንግሥት መ/ቤቶች መካከል የሚደረግ የቦጀት ዝውውር፡**

የክልሉ ሥራ አስፈጻሚ ኮሚቴ በሚከተሉት ምክንያቶች የአንድ የመንግሥት መሥሪያ ቤት የካፒታል ቦጀት እንዲዘዋወር ሊፈቅድ ይችላል።

፩. በመንግሥት መ/ቤት የጸደቀ የመዋቅር ለውጥ ወይም የሥራ ኃላፊነት ማሻሻያ በመደረጉ ምክንያት የቦጀት ዝውውር ማድረግ አስፈላጊ ሆኖ ሲገኝ፤

፪. በአንድ የመንግሥት መ/ቤት ውስጥ ያጋጠመ የካፒታል ቦጀት እጥረት ለመቀነስ ለሌላ የመንግሥት መ/ቤት የተፈቀደ የካፒታል ቦጀት በማዘዋወር መጠቀም አስፈላጊ መሆኑና ይህም ተጨማሪ ቦጀት ያስፈለገው ቀደም ሲል ለተፈቀደ የካፒታል ቦጀት መሆኑ ሲረጋገጥ።

**PART FOUR**

**Budget**

**15. Format and ceiling of budget**

1. The Finance bureau and the planing and economic development Bureau in consultation with the relavant government authority shall establish the format for annual budgetary submissions and the muximum amount on which each budget request is to be based.
- 2) The planning and economic development Bureau shall establish the format for the multi-year public investment programme.

**16. Budget approval and notification:-**

The fiscal budget shall be approved by the state council from Sane 30 and shall notify to the state bureaus up to Hamle 7.

**17. budget Approval and notification:-**

- 1) Transfers shall be allowed from the recurrent Budget to the capital Budget subject to the regulations issued by the state executive committee.
- 2 No transfers shall be made from the capital Budget to the recurrent Budget.

**18. Budget transfers with in bureau:**

- 1) The head of the Bureau may delegate any authorization to transfer funds to the appropriate head of the bureau provided such transfers are within major items of the recurrent Budget
2. The head of the planing and economic development Burau may be authorized to transfer Budget from one capital project to another.

**19. Budget Transfer Between bureaus.**

The state executive committee may authorize the transfer of funds from the capital Budget of one bureau to the capital Budget of another bureau under the following conditions.

- 1) Where such transfer is necessitated by an approved re-organization of the bureau or by a reallocation of reponsibilites; or
- 2) Where a deficiency in one bureau capital budget can be met by an off-setting transfer from another bureau's capital, provided the capital budget receiving additional funds is a previously approved capital budget.

**20- Wareejinta miisaaniyadda kharashyada aan la filayn:-**

Iyadoo aan laga hor imanayn sida uu dhigayo bayaanka miisaaniyada ee sanadkaasi marka ay soo baxdo in loo baahdo kharash kadis ah oo deg-deg loogu baahan yahay oo aan muuqan markii la diyaarinayey miisaaniyadda sanadka Guddiga fulinta Deegaanka, wuxuu fasixi karaa in miisaaniyadda laga wareejiyo miisaaniyadda kharashyada aan la filayn oo loo wareejiyo miisaaniyadda kharashka deg-dega loogu baahdey.

**21- Miisaaniyad kabista (Supplementary budget):-**

Golaha baarlamaanka deegaanku, isagoo tixraacaya talo bixinta uu soo gudbiyo guddiga fulinta Deegaanku, wuxuu oggolan oo uu qorshayn miisaaniyada kabista.

**22- Dib u dhaca ansixinta Miisaaniyadda:-**

1. Haddii golaha baarlamaanka deegaanku uuna bilowga sannad xisaabeedka ansixin miisaaniyad sanadeedka waxaa dhaqan-gal ahaan lagu sii dhaqmi miisaaniyaddi tiyoo loo eegayo bil kasta miisaaniyaddi jootada ah ee sanadki hore la ansixiyey ilaa iyo inta uu goluhu ka ansixinayo miisaaniyadda.

2. Iyadoo qodobkan qaybtiisa 1<sup>aad</sup> ay sidaa ahaanayso, xafiisku isagoo latashanaya xafiiska qorshaynta iyo horumarinta dhaqaalaha, waxaa uu bixinta lacagta qalab mashaarii ceedyada (Capital projects) wakhti hore la ansixiyey.

**QAYBTA SHANAAD**

Siideynta Lacagta dawladda

**23- Sii deynta lacagta khasnada dhexe:-**

1. Waxba lagama sii deyn karo khasnada dhexe, ilaa uu golaha baarlamaanka deegaanku oggolado qoondeeynta bixintaas.

2. Wax kharash ah lagama bixin karo, lamana geli karo balan-qaad in kharash laga bixiyo qorshayaasha uu xafiisku fasaxo.

**፳ ለድንገተኛ ወጪ ስለሚደረግ**

**የበጀት ዝውውር**

በዓመቱ የበጀት አዋጅ የተቀመጠው ማናቸውም ገደብ እንደተጠበቀ ሆኖ በሥራ ላይ ላለው በጀት ዓመት የሥራ እንቅስቃሴ በጣም አስቸኳይ የሆነና የዓመቱ በጀት በሚዘጋጅበት ጊዜ ያልታሰበ ተጨማሪ ገንዘብ ሲጠየቅ የክልሉ ሥራ አስፈጻሚ ኮሚቴ በድንገተኛ ወጪ ከተያዘው በጀት ውስጥ በተጨማሪ ለተጠየቀው ወጪ የሚሆን በጀት ማዘዋወር ይቻላል።

**፳፩ ተጨማሪ በጀት**

የክልሉ ም/ቤት የክልሉ ሥራ አስፈጻሚ ኮሚቴ በሚያቀርበውን የውሳኔ ሃሳብ መሠረት በማድረግ ተጨማሪ በጀት ሊፈቅድ ይችላል።

**፳፪ የበጀት ማጽደቅ መዘገየት**

፩. የክልሉ ም/ቤት በበጀት ዓመቱ መጀመሪያ ላይ የዓመቱን በጀት ሳያጸድቀው ሲቀር ም/ቤቱ የዓመቱን በጀት እስኪያጸድቀው ድረስ ባለፈው ዓመት የጸደቀው መደበኛ በጀት በየወሩ እየታየ ተፈጻሚ እንዲሆን ይደረጋል።

፪. በዚህ አንቀጽ ንዑስ አንቀጽ ፩ የተደነገገው እንደተጠበቀ ሆኖ ቢሮው ቀደም ሲል ለተፈቀዱ የካርታል ፕሮጀክቶች ክፍያ ሊፈጸም የሚችለው ከሚመለከታቸው የፕላንና ልማት ቢሮ ባለሥልጣናት ጋር በመመካከር ይሆናል።

**ክፍል አምስት**

**የመንግሥት ገንዘብ ክፍያ**

**፳፫ ከተጠቃለለው ፈንድ ክፍያ ስለመፈጸም**

፩. የክልሉ ምክር ቤት በበጀት ካልፈቀደ በስተቀር ከተጠቀሰው ፈንድ ውስጥ ክፍያ መፈጸም አይቻልም።

፪. ቢሮው ካላጸደቀው በስተቀር ከተፈቀደው በጀት ላይ ክፍያ መፈጸም ወይም የክፍያ ግዴታ መግባት አይቻልም።

**20. Transfer for Emergency expenditures**

Emergency Expenditures may be provided on the authority of the state executive committee by transfer from the provision for unforeseen expenses subject to any limitation imposed by Budget proclamation for the current fiscal year, where additional funds are operations and could not have been for seen in the Annual Budget.

**21. Supplementary Budget**

supplementary budget appropriations may be authorized by the state council on the recommendation of the state executive committee.

**22. Delay in budget approval**

1) If the state council has not approved the annual Budget by the beginning of the fiscal year to which it relates, in the approved recurrent budget of the previous fiscal year shall be implemented on a monthly basis until the annual Budget for the current fiscal year is approved.

2) Notwithstanding sub-article 1 of this article, funds for previously approved capital projects shall be released by the Bureau in consultation with the planning and economic development Bureau.

**PART FIVE**

**State Disbursement**

**23. Disbursement of the Consolidate Fund**

1) No disbursement shall be made out of the consolidated fund without the prior authorization of the state council in the form of appropriation.

2) No expenditure or commitment of expenditure can be incurred from an appropriation without the approval of the Bureau.

24- Heerarka sii deynta:-

Laga reebo sida lagu xeeriyey qodobada 17 ilaa 22 ee bayaankan, lama sii deyn karo oo lama siin karo xafiis dawladeed cadad ka badan lacagaha loo qorsheeyay ee lagu sheegay bayaanka miisaaniyadda ee sannad xisaabeedkaas.

25- Balanqaadyada:-

1. Ilaa si qoraal ah loogaga kadsado ama waydiisto madax xafiis dawladeed ama cida uu isagu wakiisho ama matalaya, lama geli karo balanqaad wax lagaga bixin karo qorshayn la qoondeeyay.
2. Xafiisna ma geli karo heshiis ama waajibaad kale oo u baahan bixin lacageed, ilaa ay jirto miisaaniyad dheerya oo bixin karta deyn kastoo ay waajib tahay in la baxsho sannad xisaabeedkaas mooyea.
3. Xafiisku si uu u mamulo waajibaad lacageedyada lagalo ee tixraac xisaabeed kale, wuxuu samaysan Nidaam la raacayo, soona saari foom (form) lagu qoro/ la diiwaangeliyo waajib lacageedyada.
4. Madax kasta oo xafiis dawladeed si uu u kantoroolo waajib lacageedyada la galo ee tixraac xisaabeed kale wuxuu samaysan oo uu haysan diiwaan ku salaysan foomka uu soo saaro xafiisku.

26- Bixinta lacagta qalabyada iyo Adeegyada:-

1. Ka sokow caddeymaha ama warqada kale ee lacag bixinta (Voucher) ee ay tahay in lasoo bandhigo, madax xafiiska dawladu ama qofka uu isagu wakiisho lacag ma bixin karo ilaa uu xaajiiyo:-
  - B) Haddii bixintu la xidhiidho qabasho shaqo, keenid qalab ama fidin.
    - 1) In shaqada la dhamaystiray, qalab la keenay ama adeegga la fidiyey iyo in qiimaha la soo dalbadey la mid yahay qiimahii lagu heshiiyey iyo in qiimuhu yahay mid la aqbali karo (macquulah) haddii qiimo hore lagu heshiiyey aanu jirn.

፳፱. የክፍያ ገደብ

በዚህ አዋጅ አንቀጽ ፲፯-፳፪ በተደነገገው መሠረት ካልሆነ በስተቀር በአንድ የበጀት ዓመት ውስጥ በበጀት አዋጁ ለተመለከቱት የመንግሥት መሥሪያ ቤቶች እንዲከፈል ከተፈቀደው ገንዘብ መጠን በላይ ክፍያ መፈጸም አይችልም ።

፳፺. ግዴታ ስለመግባት

፩. በመንግሥት መሥሪያ ቤት የበላይ ኃላፊ ወይም እሱ በሚወክለው ሰው በጽሁፍ ካልተጠበቀ በስተቀር ለመሥሪያ ቤቱ ከተፈቀደው በጀት ክፍያ ለመፈጸም ግዴታ መግባት አይችልም ፡

፪. ማናቸውም የመንግሥት መሥሪያ ቤት በበጀት ዓመቱ ውስጥ የሚደርስ ማናቸውም ዕዳ ለመክፈል የሚያስችል በቂ በጀት ካልኖረው በስተቀር በበጀት ዓመቱ ውስጥ ክፍያን የሚጠይቅ ስምምነት ወይም ሌላ ዓይነት ግዴታ ውስጥ መግባት አይችልም።

፫. ቢሮው ለእያንዳንዱ የሂሳብ መደብ የተገባለትን የፋይናንስ ግዴታ ለመቆጣጠር የሚያስችል ሥርዓትና የሚመዘገብበት ቅጽ ያወጣል ፡

፬. የመንግሥት ቅጽ መሠረት ለእያንዳንዱ የሂሳብ መደብ የተገባለትን የፋይናንስ ግዴታ ለመቆጣጠር የሚያስችል መዝገብ ይይዛል ፡

፳፮. ስለዕቃዎችና አገልግሎቶች የሚደረግ ክፍያ

፩. መቅረብ ካለበት የወጪ ዝርዝር ወይም የክፍያ ማረጋገጫ በተጨማሪ የመንግሥት መሥሪያ ቤት የበላይ ኃላፊ ወይም እሱ የሚወክለው ከዚህ በታች የተመለከቱትን ካላረጋገጠ በስተቀር ክፍያ ሊፈጸም አይችልም ።

ሀ) የተከናወኑ ሥራዎች የዕቃና አገልግሎት አቅርቦት ክፍያዎችን የሚመለከት ሲሆን፡-

፩. ሥራው መጠናቀቁን ዕቃው መቅረቡን ወይም አገልግሎቱ መስጠቱና ዋጋው በስምምነቱ መሠረት የተጠየቀ መሆኑን ዋጋው በስምምነቱ ካልተገለጸ ፡

24. Disbursement Limits

Except as provides in Articles 17 up to 22, no disbursement to state bureau shall be made in a fiscal year which exceeds the amounts appropriated in the budgetary Proclamation for that fiscal year.

25. Commitments

1) No commitments shall be made against an appropriation except by requisition of the head of the bureau or by a person authorized by him in writing.

2) No contractor other arrangement requiring payment shall be entered into by any state bureau unless there is a sufficient unencumbered balance from the budget to display any debt that will be incurred during the fiscal year in which the contract or other arrangement is made.

3) The Bureau shall establish the procedures to be followed and the form in which records for the control of financial commitments chargeable to each budgetary item will be registered.

4) The head of the bureau shall maintain the records for the control of financial commitments chargeable to each budgetary item.

26. Payments for Goods and Services.

1) No payment shall be made by any state bureau unless, in addition to any other voucher or certificate required, the head of the bureau or other persons Authorized by him certifies; (a) in the case of a payment for the performance of the work the supply of goods or the rendering of services,

1) that the work has been performed, the goods supplied or the services rendered, and that the price changed is according to the contract, or if not specified the contract, is reasonable.

- 2. In lacagta loo soo dalbadey sidii lagu heshiiyey uu waajibbaadka heshiisku ahaa in bixinta lacagtu ka horayso dhamaystirka shaqada, keenida alaabta ama fidinta adeegga ama.
- 3. In dalabku yahay mid la aq-bali karo (caqli gal ah) marka, iyadoo la raacayo nidaamka uu soo saaro xafiisku ay tahay in la bixiyo lacagta ka hor soo gudbinta caddeymaha.
- T. marka si ka duwan sida kor lagu sheegay lagu bixin lacag, in cidda lacagta 'la siinayaa xaq u leeydahay lacagta.

2. Xafiisku waxa uu soo saari nidaamka la raacayo, si loo dhaqangasho xaqiijinta iyo Caddeymaha uu Xeerinayo qaybta 1<sup>aad</sup> ee qodobkani.

**27- Dheeraynta muddada dhammaadka sannad xisaabeedka:-**

Xafiis dawladeed kastaa wuxuu sodon maalmood (30 days) gudahood oo ka bilaabmaysa dhammaadka sannad xisaabeedka ku bixin qaan-sheegashooyinka uu helo ka hor dhammaadka sannad xisaabeedka ee;

- a) Qalabka la dalbaday, lana helay ka hor dhammaadka sannad xisaabeedka.
- b) Adeegyada la dalbaday, lana helay ka hor dhammaadka sannad xisaabeedka.
- c) Bixin lacag uu waajib ka dhigayo qandaraas la galay waajibbaadkiis ama waajibaad kale oo noocaas ah oo la galay ka hor dhammaadka sannad xisaabeedka.

**28- Xaalada u gaar ka Miisaaniyadda mashaariicda:-**

Iyadoo uu qodobka 27<sup>aad</sup> ee bayaankani uu sidiisa ahaanayo, haddii guddiga fulinta ee deegaanku fasaxo bixinta ka hor dhammaadka sananad xisaabeedka, kharash mashaariiceedka waxa lagu bixin sodon cisho (30 days) gudahood ka dib, dhammaadka sannad xisaabeedka.

**QAYBTA LIXAAD**

**Maamulka missaniyada aan la Isticmaalin**

**29. Missaaniiyadda aan la isticmaalin:-**

- 1. Iyadoo aan laga hor imanayn qodob-bada 27<sup>aad</sup> iyo 28<sup>aad</sup> ee bayaankan, loona hoggaansamayo awaamirta uu xafiisku ka soo saaro, way dhici kharash garaynta baaqiga miisaaniyad qorshaysan oo aan la isticmaalin san-nad xisaabeedka gudihisa, waxaana lagu shubi khasanada maaliyada ee xafiska Maaliyada.

፪. በስምምነቱ በተገባው ግዴታ መሠረት ክፍያው የሚፈጸመው ሥራው ከመጠናቀቁ ፡ ዕቃው ከመቅረቡና አገልግሎቱ ከመሰጠቱ በፊት ሲሆን ክፍያው በስምምነቱ መሠረት የተጠየቀ መሆኑን ወይም ፡

፫. ቢሮው በሚያወጣው ሥርዓት መሠረት ማረጋገጫ ከመገኘቱ በፊት ክፍያ መፈጸም ያለበት ሲሆን ጥያቄው ለማግኘት የሚገባው መሆኑን፡

ለ) ማናቸውም ከዚህ ውጪ የሚደረግ ክፍያ ሲሆን የሚከፈለው ሰው ክፍያውን ለማግኘት የሚገባው መሆኑን ፡

፬. ቢሮው በዚህ አንቀጽ መሠረት ሊሟላ የሚገባውን የማረጋገጥና የማጣራት አፈጻጸም ሥርዓት ሥራ ላይ ለማዋል የሚያስችል መመሪያ ሊያወጣ ይችላል።  
**፳፯. በበጀት ዓመት በመጨረሻ የሚሰጥ የችሮታ ጊዜ**

እያንዳንዱ የመንግሥት መሥሪያ ቤት የበጀት ዓመቱ ከማለቁ በፊት ለቀረበለት የክፍያ ጥያቄ የበጀት ዓመቱ ባለቀ በ፴ ቀናት ውስጥ፡-

ሀ). የበጀት ዓመቱ ከማለቁ በፊት ለታዘዙና ለተሰጡ አገልግሎቶች እና

ለ). የበጀት ዓመቱ ከማለቁ በፊት ለታዘዙና ለተሰጡ አገልግሎቶች እና

ሐ). የበጀት ዓመቱ ከማለቁ በፊት ማናቸውም የክፍያው ጊዜ የደረሰ ወይም በውል በተገባው ግዴታ መሠረት መክፈል ያለበትን መዋጮ ወይም ሌላ ተመሳሳይ ግዴታ መክፈል አለበት ።

**፳፰. የካፒታል በጀት የሚታይበት ልዩ ሁኔታ**

ከዚህ በላይ በአንቀጽ ፳፯ የተመለከተው እንደተጠበቀ ሆኖ የክልሉ የሥራ አስፈጻሚ ኮሚቴ የበጀት ዓመቱ ከመጠናቀቁ በፊት ክፍያውን ያጸደቀው ከሆነ የካፒታል ወጪ የበጀት ዓመቱ ባለቀ በ፴ ቀናት ውስጥ ሊፈጽም ይችላል ።

**ከፍል ስድስት**

**ሥራ ላይ ያልዋለው በጀት አስተዳደር**

**፳፱. ሥራ ላይ ያልዋለ በጀት**

፩. በዚህ አዋጅ አንቀጽ ፳፯ እና ፳፰ የተመለከቱት እንደዚሁም ቢሮው ስለጉዳዩ የሚያወጣው መመሪያ እንደተጠበቀ ሆኖ ለበጀት ዓመቱ የተፈቀዱትና ወጪ ሳይደረግ ወይም ሥራ ላይ ሳይውል የቀረ ሂሳብ ሁሉ ሥላ ላይ መዋሉ ቀርቶ ቢሮው የትሬዝራ ሂሳብ ፈሰስ ይደረጋል ፤

2. that apayment is to be made under the terms of the contact, before the completion of the work, delivery of the goods or rendering of the services, that payment is according to the contract, or

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

(B) in the case of any other payment, that the payee is eligible for he is a entitled to pay.

2) The Bureau may prescribe to be followed to give effect to the certification and verification required by this article.

27. *Grace of the end of the fiscal year*  
In the 30 days period immediately following the end of each fiscal year, every public bureau shall pay all invoices received before the end of that fiscal year for.

(a) goods ordered and received prior to the end of the fiscal year,

(b) Services ordered and rendered prior to the end of the fiscal year,

(c) Any amount due or owing under acontract, contribution or other similar arrangement entered into before the end of the fiscal year.

**28. special conditions for capital Budget**

Not with standing article 27 of the proclamation, payment for capital expenditures may be made in the 30 days, provided such payment has been approved by the state executive committee prior to the end of the fiscal year.

**PART SIX**

**Management of Unsepent Funds**

**29. Unspent Funds**

1) With the exception of Articles 27 and 28 of this Proclamation and subject to directions issued by the Bureau, the unspent balance of an appropriation granted for a fiscal year shall lapse and shall be created to the treasury account of the Bureau.

2. Iyadoo qodobkan qaybtisa 1<sup>and</sup> ay sidaas ahaanayso, hadii loo arko ama ay noqoto lagama maarmaan waa la sii wadi karaa isticmaalka xisaabha deeqda iyo deynta ah ee ku jira khasnada dhexe.

30. Horumarinta lacagaha (advance Payments):-

Xisaab kasta oo ka mid ah horumarin laa bixiyey oo aan dib losoo celin, lana daalacnaasilin (Balanced) ama aan la qaan-dhabin isla sannad xisaabeedka la bixiyey, waxa lagaga soo warbixin oo lagu soo dari xisaabta dawladda ee la soo bandhigayo sannadkaasi.

31. Qaandhabasho (Set off):-

Haddii dhammaan ama qayb ahaan lacag loo bixiyey horumarin ahaan aan la qaan-dhabin, la daalacnaasilin ama aan la soo celin iyadoo lagu salaynayo xeerarka xeeriya lacagaha horumarinta ah, waxa lacagtaasi laga jari:-

- 1) Lacag kasta. laga reebo tan hawl-gabnimada, oo la siin doonaa qofka sii qaatey horumarinta.
- 2) Haddii uu dhinto qofka horumarinta sii qaatey, lacag kasta laga reebo tan hawl-gabnimada oo la siin doono dhaxleyaashiisa.

32. Kharashyada loo soo celiyo:-

Xisaab kasta oo dawladda deegaanku hesho sannad xisaabeed gudihis oo ah:-

- 1. Kharashyada dib loogu soo celiyey.
- 2. Lacag horumarin ahayd oo dib loogu soo celiyey.
- 3. Lacag dheeraad ahaan loo baxshay oo dib loogu soo celiyey.
- 4. Xisaab dib loogu soo celiyey, cashuur dib loogu soo celiyey ama qiimaha oo dib loo saxay awgii lacagta dib loogu soo celiyo.
- 5. Lacag magdhaw ahaan loo siiyey, ama
- 6. Lacag loo siiyey qaan-dhabista luminta ama waxyeelaynta hantida xafiis dawladeed waxa lagu xerayn oo laga diiwaangelin cinwaan miisaaniyadeedka lagu dalacay kharashyadaas, laga baxshay xisaabahaas ama horumarintaas.

QAYBTA TODOBBAD

Deynta dawladda Deegaanka

33. Awooda Amaah qaadasho:-

Iyadoo aan laga hor imanayn xadka amaahashada ee Dawladda Federaalku goysyo iyo qodobada 35, 36 & 37 ee bayaankan, haddii uuna oggolaanin Golaha Baarlamaanku, Deegaanku ma amaahan karto lacag mana samayn karto Waraaq lacageed. Magaca dawladda.

፩. በዚህ አንቀጽ ንዑስ አንቀጽ (፩) የተደረገው እንደተጠበቀ ሆኖ የእርዳታና የብድር ሂሳብ በተጠቃለለው ፈንድ ውስጥ ሆኖ እንደአስፈላጊነቱ ሥራ ላይ መዋሉ ሊቀጥል ይችላል።

ሷ. የቅድሚያ ክፍያ

በተሰጠው የበጀት ዓመት መጨረሻ ያልተወራረደ ወይም ያልተካተተ ማናቸውም የቅድሚያ ክፍያ ሂሳብ በዓመቱ ከሚቀርበው የክልሉ መንግሥት ሂሳብ ጋር ተጠቃሎ ሪፖርት መደረግ አለበት።

ሸ. ስለማቻቻል

ማናቸውም የቅድሚያ ክፍያ ሂሳብ እንዲህ ያለውን ክፍያ በሚያዘው ደንብ መሠረት በሙሉ ወይም በከፊል ያልተከፈለ፣ ያልተወራረደ ወይም ያልተመለሰ ሊሆን፡-

፩. ከጡረታ አበል በስተቀር የቅድሚያ የክፍያውን የወሰደ፣

፪. የቅድሚያ ክፍያውን የወሰደው ሰው ሞቶ እንደሆነ ከጡረታ አበል በስተቀር ለወራሹ ከሚከፈል ማናቸውም ገንዘብ ላይ ተመላሽ ሊደረግ ይችላል።

ሰ. የወጪ ተመላሽ

በበጀት ዓመቱ ውስጥ የክልሉ መንግሥት የተባለው ማናቸውም፡-

፩. የወጪ ተመላሽ፣

፪. የቅድሚያ ክፍያ ተመላሽ፣

፫. በብልጫ የተከፈለ ገንዘብ ተመላሽ፣

፬. በተመላሽ ሂሳብ፣ በተመላሽ ታክስ ወይም ክፍያ ላይ የዋጋ ማስተካከያ በመደረጉ ምክንያት የሚገኝ ተመላሽ ጭምር፣

፭. የጉዳት ካሳ በመክፈሉ ምክንያት የተገኘ ገንዘብ ወይም፣

፮. የመንግሥት መሥሪያ ቤት ሀብት ላይ የደረሰው ጉዳት ኪሣራ እንዲተካ በቀረበ ጥያቄ ምክንያት የሚገኝ ገንዘብ፣ ቀደም ሲል ለዚህ ጉዳይ የተደረገው ወጪ ወይም የቅድሚያ ክፍያ ሂሳብ በተያዘበት የበጀት ርዕስ ሥር ገቢ ሆኖ መመዝገብ አለበት።

ከፍል ሰባት

የክልሉ መንግሥት ዕዳ

ሰ. የመበደር ሥልጣን

በፌዴራሉ መንግሥት ያስቀመጠው ገደብና በዚህ አዋጅ አንቀጽ ሷ፩ እና ሷ፯ የተደነገገው እንደተጠበቀ ሆኖ የክልል ምክር ቤት ካልፈቀደ በስተቀር በክልሉ መንግሥት ወይም በክልሉ መንግሥት ስም ገንዘብ ለመበደር ወይም ዋስትና ለመስጠት አይችልም።

2. With out pre-judging sub Article 1 this Article, if it deems so necessary shall be implemented the account, and debts in the state treasury.

30. Advances

Every advance that is not repaid accounted for a recovered by the end of the fiscal year in which was made shall be repaid in the state accounts for that year.

31. Set Off

Any advance or any portion of it that is not repaid, accounted for or recovered accordance with the regulations covering such advances may be recovered;

- 1) Out of any money payable, except for pension money payable, by the person to whom the advance was made, or
- 2) Where the person is a deceased, out of any money payable, except for pension money payable, by the state government to the heirs of that person.

32. Refunds of Expenditure

- 1) A refund of an expenditure.
- 2) A repayment of an advance.
- 3) A refund or repayment of an overpayment.
- 4) A rebate including a tax rebate or some other price adjustment on a payment.
- 5) A recovery from an indemnification, or
- 6) A recovery under claim for loss of or damage to the asset of bureau, shall be created to the appropriation against which the related expenditure, advance or payment was charged.

PART SEVEN

State Debt

33. Authority to Borrow.

Without prejudice to debt limits set by the Federal Government and articles 35,36 and 37 of this proclamation, no money shall be borrowed or security issued by or on behalf of the Regional State without the Authority of the state council.

34. Awoodda lagu ururiyo lacag:-

1. Marka loo fasaxo dawlada Deegaanka ama in magaca deegaanka lagu ururiyo lacag. Iyadoo loo hoggaansamayo bayaanka oggolaanaya ururinta lacagtaas. Guddiga fulinta ee Deegaanku wuxuu fasixi karaa in iyadoo la bixinayo dammaanada dhammaan ama qayabaha lacagtaas lagu ururiyo warqad lacageed ama si toos ah loo amaahdo.
2. Si loo fuliyo arrinta lagu sheegay qodobkan qaybta 1<sup>aad</sup>, guddiga fulinta ee deegaanku wuxuu madaxa xafiiska ama wakiilka maaliyaada ka mid ah oo uu isagu wakiishay awood u siin fulinta arrimahan soo socda:-
  - B) Inuu cayimo maalinta soo saarayo iyo maalmaha la soo dalbanayo furashada waraaq lacageedyada iyo deynta tooska ah, maalmaha la bixinayo.
  - T) In la'ibiyo warqaadaha damanad koolba sida loogu bahanyahay.
  - J) Inuu dib ula gorgortamo (Baayactarmo) sameeyana ama galo heshiis khuseeya soo saarista iyo iibinta waraaq lacageed iyo qaadashada deynta tooska ah (Direct advances)
  - X) Iyadoo ku salaysan shuruuda iyo odhaahyo lagu caddeeyey qandaraas uu aqbali karo madax xafiiseedku inuu u bixin karo deyn ahaan dhammaan ama qayb ahaan lacagta la soo amaahdey.

35. Amaahda loo qaadanavo si loo celivo devn toos ah ama dammaanad lacageed:-

Iyadoo aan laga hor imanayn qodobka 37 aad ee bayaankan, Guddiga fulinta ee deegaanku wuxuu fasixi karaa in xafiisku amaahdo lacag si loo bixin karo deymaha wakhtigii bixintoodu gaadho ama dib u celinta deyn toos ah ama dammaanad lacageed la soo dalbadey.

36. Qaadashada ammaahda lagu Maamulo khasnada dhexe:-

Gudiga fulinta ee deegaanku wuxuu fasixi karaa in xafiisku amaahdo lacag si uu xafiisku uu si habboon u maamulo khasnada dhexe.

37. Qaadashada Amaahda ku meel-gaadhka ah:-

Guddiga fulinta ee Deegaanku, haddii uu khasnada dhexe u arko in aanay dabooli karayn bixinta lacagaha uu sharcigu ogol yahay bixintooda, wuxuu fasixi karaa amaahashada lacag lagu bixin doono Lix (6) bilood gudahood oo aan ka badnayn cadadka lacagta ah ee uu guddigu rumaysan yahay inay dabooli doonto bixinta dhammaan lacagta uu sharcigu oggol yahay bixinteeda.

38. Xadka la amaahan karo:-

Iyadoo aan laga hor imanayn xadka uu bayaan kale oo munaasib ahi xaddeeyo, guddiga fulinta ee Deegaanku wuxuu go'aamin cadadka daynta ah ee sannad xisaabeed gudihii dawladda deegaanku uu iibinta waraaq lacageedyada ama deynta tooska ah kaga amaahan karo wadanka gudihisa ama dibadisa.

፴፬. ገንዘብ የማሰባሰብ ሥልጣን

፩. በክልል መንግሥት ወይም በክልል መንግሥት ስም ገንዘብ ለማሰባሰብ ሥልጣን ሲሰጥ ገንዘቡን ማሰባሰብ በሚፈቅደው አዋጅ የተመለከተው እንደተጠበቀ ሆኖ የክልሉ ሥራ አስፈጻሚ በዚህ አዋጅ መሠረት ገንዘቡ በሙሉ ወይም በክልል በቀጥታ ብድር ወይም ሰዋስትና ሰነድ አማካኝነት እንዲሰባሰብ ሊፈቅድ ይችላል።

፪. በዚህ አንቀጽ ንዑስ አንቀጽ (፩) የተመለከተውን ለማከናወን እንዲችል የክልሉ ሥራ አስፈጻሚ ኮሚቴ ቢሮው ወይም እራሱ የሚወክለው ሌላ የቢሮው ባለሥልጣን ከዚህ በታች የተዘረዘሩትን እንዲፈጽም ሥልጣን ይሰጠዋል።

ሀ) ሰነዱ የሚወጣበትንና ዕዳው ተካፋይ የሚሆንበትን ቀን እና የዕዳውን አከፋፈልና የወለዱን መጠን ለመወሰን፤

ለ) የዋስትና ሰነዶችን እንደአስፈላጊ ጊነቴ ለመሸጥ፤

ሐ) የቀጥታ ብድር ወይም የዋስትና ሰነዶች የማውጣትና መጠጥን፤ በሚመለከት ስምምነት ለመፈጸም እንደገና ለመደራደር፤

መ) ቢሮው ኃላፊ ተቀባይ ባላቸው የውል ቃላትና ሁኔታዎች፤ የብድሩን ገንዘብ በክልል ወይም በሙሉ መልሶ ለማበደር፤

፴፭. ቀጥታ ብድሮችን ወይም የዋስትና ሰነዶች ለመክፈል ስለሚወሰድ ብድር

በዚህ አዋጅ አንቀጽ ፴፯ የተደነገገው እንደተጠበቀ ሆኖ የክልሉ ሥራ አስፈጻሚ ኮሚቴ የክፍያው ጊዜ የደረሰ ወይም ተመላሽ እንዲደረግ ጥያቄ የቀረበለትን የቀጥታ ብድር ወይም የዋስትና ሰነድ ክፍያ ለመፈጸም የሚያስችል ገንዘብ መበደር እንዲደችል ቢሮው ፈቃድ ሊሰጥ ይችላል።

፴፮. ለተጠቃለለው ፈንድ አስተዳደር ስለሚወሰድ ብድር

የክልሉ ሥራ አስፈጻሚ ኮሚቴ ቢሮው የተጠቃለለውን ፈንድ በበቂ ሁኔታ ለማስተዳደር የሚያስችል ገንዘብ እንዲበደር ሊፈቅድ ይችላል።

፴፯. ጊዜያዊ ፋይድሮች የክልሉ ሥራ አስፈጻሚ ኮሚቴ በሕግ የተፈቀዱትን ክፍያዎች ለመሸፈን የተጠቃለለው ፈንድ በቂ መስሎ ሳይታየው ሲቀር የተጠቃለለው ፈንድ ለክፍያዎች ሊበቃ ይችላል ብሎ ከሚያምንበት የገንዘብ መጠን የማይበልጥና ከስድስት ወራት ባልበለጠ ጊዜ ተመልሶ የሚከፈል ገንዘብ እንዲበደር ለቢሮው ፈቃድ ሊሰጥ ይችላል።

፴፱. የዕዳ ገደብ

በሌላ አግባብ ባለው አዋጅ የተደረገውን ገደብ ሳይቃረን የክልሉ ሥራ አስፈጻሚ ኮሚቴ ከአገር ውስጥ፣ ከውጪ አገር ወይም ከሁለቱም በቀጥታ በመበደርም ሆነ ዋስትና በመስጠት የክልሉ መንግሥት ሊበደር የሚችለውን የዕዳ መጠን ይወስናል።

34. Power to Raise Money.

1) Where authority is given to raise money, by or on behalf of regional state, the state executive committee may, subject to the Proclamation authorising the raising of that money, subsequently authorize the raising of all or part of that money by direct advances, or security.

2) For the purposes of implementing sub article 1 of this article, the state executive committee may authorize the head of the Bureau or such other officer of the Bureau designated by him to;

(a) determine issuance and maturity dates, and dates of payment and rates of interest,

(b) sell any securities on terms necessary, and

(c) enter in to contract and to negotiate, such instruments which are as is considered necessary, and

(d) on lend all or a portion of a borrowing, subject to the terms and conditions satisfactory to the Bureau.

35. Loans for Redemption of Direct Advances, or Securities.

Except for borrowing under article 37 below, the state executive committee may direct the head of the bureau to borrow such sum of money as are required for the payment of any direct advances, or securities that are maturing or have been called for redemption.

36. Loans for the Redemption of the Consolidated Fund.

The state executive committee may authorize the head of the bureau to borrow for the efficient management of the consolidated fund.

37. Temporary Loans.

Where it appears to the executive committee that the consolidated fund will be insufficient to meet the disbursements law fully authorized, it may direct the head of the bureau to borrow, for a repayment period not exceeding six months, an amount not exceeding such amount necessary to ensure that the consolidated fund will be sufficient to meet those disbursements.

38. Debt Limits

Debt limits may be determined by the state executive committee, and may pertain to debt issued directly or guaranteed, or both, and to internal or external debt, or both, and such limits shall be consistent with those contained in relevant Proclamation.

39-Bixinta Waajibaadyada Amaahda:-

Raasamaalka, dulsarkooda iyo Kharashka ku baxa Maamulista amaahda tooska ah iyo waraaq lacageedyada ay qaadatey (Ama iibsatey dawladda lagu Deegaanku ama lagu qaadey) ama soo saaray magaceeda waxa laga jari khasnada dhexe.

40-Khasaaraha:- Madaxa xafiisku wuxuu ka saari karaa khasnada dhexe oo uu bixin karaa:-

B. wixi Khasaare ah ee ay sababeen dammaanad lacageedyadu ee soo gaadha qof kasta (Subscribers) oo bixiyay dammaanad ama qayb ahaan qiimaha qadashada waraaq lacageedyadaasi, ee aan la siin waraaq ama cadadkii uu bixiyey.

T. Khasaaraha qof ku soo gaadha dib u celin ama furashada waraaq lacageedyada.

41-Dammaanada (Guarantee):-

1. Dawlada Deegaanku waxay gudashada ama fulinta waajibaad siin kartaa dammaanad, iyadoo aan laga hor imanayn xeerarka uu soo saaro guddiga fulinta Deegaanku.

2. dammaanada waxa laga bixin khasnada dhexe.

42-Maamuliista Deynta dawladda:-

Guddiga fulinta ee Deegaanku wuxuu soo saari xeer ku sabsan maamulista deynta dawladda, sida loo bixin dulsarka iyo weliba Maamulka dammaanada.

43-Wareejinta deynta dawladda Deegaanka:-

1. Guddiga fulinta ee Deegaanku wuxuu xeer ka soo saari karaa sida loo wareejiyo deynta dawladda Deegaanka.

2. Guddiga fulinta ee Deegaanku wuxuu xeer ka soo saari karaa sida u qof saddexaad (Third party) deyn ugu wareejin karo dawladda deegaanka.

3. Laga reebo ta loo wareejiyo si waafqsan qaybaha 1&2 ee qodobkan, lama wareejin karo deyn.

44-Diiwaan-galinta Deynta

Dawladda:-

Xafiisku wuxuu hayn diiwaan dhamays-tiran oo faah-faahsan oo ku saabsan:-

1. Lacagta lagu amaahanayo soo saarida iyo iibinta waraaq lacageedka iyo deynta tooska ah ee uu Golaha baarlamaanka Deegaanku oggolaadey.

2. Caddeymaha lacagta lagu helay amaah noocan ah.

3. Dulsarka la for saarayo iyo raasamaalka lacagta lagu helay amaahda.

ሳ. የብድር ግዴታዎች ክፍያ ከክልሉ መንግሥት ወይም በክልሉ መንግሥት የተወሰዱ ቀጥታ ብድሮች እና የአስተዳደር ወጪ ከተጠቃለለው ፈንድ ላይ የሚታሰብ ሆነው ከዚህ ወጪ ተደርገው ይከፈላል።

ሳ፩. ኪሣራ የቢሮው ኃላፊ:-

፩. የዋስትና ሰነዶችን የመግዣ ዋጋ በሙሉ ወይም በክፍል ክፍለው ዋስትናው ወይም ጉት ገንዘብ ያልተመለሰላቸው በመሆኑ በገንዘብ ከፋዮቹ ላይ የደረሰው ማናቸውንም ኪሣራ እና

፪. የዋስትና ሰነድን ለማስመለስ በማናቸውም ሰው ላይ የደረሰን ኪሣራ ከተጠቃለለው ፈንድ ወጪ አድርጎ ሊከፍል ይችላል።

ሳ፪. ዋስትና

፩. የክልሉ ሥራ አስፈጻሚ ኮሚቴ ከሚያወጣው ደንብ ጋር የማይቃረን እስከሆነ ድረስ የክልሉ መንግሥት ለግዴታ መፈጸም ዋስትና ሊሰጥ ይችላል።

፪. ዋስትናን በሚመለከት የሚደረግ ክፍያ ከተጠቃለለው ፈንድ ላይ ወጪ ተደርጎ ይከፈላል።

ሳ፫. የክልሉ መንግሥት ዕዳ አስተዳደር የክልሉ ሥራ አስፈጻሚ ኮሚቴ የክልሉን መንግሥት ዕዳ ስለማስተዳደር በዚህ ዕዳ ላይ ወለድ ስለሚከፍልበት ሁኔታ እንዲሁም ለዋስትና አስተዳደር አስፈላጊ የሆኑ ደንቦችን ሊያወጣ ይችላል።

ሳ፫. የክልሉ መንግሥት ዕዳ ስለማስተላለፍ

፩. የክልሉ ሥራ አስፈጻሚ ኮሚቴ የክልሉ መንግሥት ዕዳ ስለሚተላለፍበት ሁኔታ ደንብ ሊያወጣ ይችላል።

፪. የክልሉ ሥራ አስፈጻሚ ኮሚቴ ሦስተኛ ወገኖች ዕዳን ለክልሉ መንግሥት ሊያስተላለፍ ስለሚችሉበት ሁኔታ ደንብ ሊያወጣ ይችላል።

፫. በዚህ አንቀጽ ንዑስ አንቀጽ (፩) እና (፪) በተደነገገው መሠረት ካልሆነ በስተቀር ማናቸውም ዕዳ ሊተላለፍ አይችልም።

ሳ፬. የክልሉም መንግሥት ዕዳ ስለመመዘን

ቢሮው ከዚህ በታች የተዘረዘሩትን በሚመለከት የተሟሉና ዝርዝር የሆኑ መዛግብት ይይዛል።

፩. በክልሉ ም/ቤት በተሰጠ ፈቃድ ቀጥታ ብድሮችን እና የዋስትና ሰነዶችን በማውጣትና በመሸጥ ብድር የተወሰደበትን ገንዘብ ፣

፪. በዚህ ዓይነት በብድር የተገኘው ገንዘብ መግለጫ ፣

፫. በብድር የተገኘውን ገንዘብ በሚመለከት የተከፈለ ዋና ገንዘብ እና ወለድ።

39. 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 State, is a charge on and payable out of the consolidated fund.

40. Losses.

The head of the bureau may pay out of the consolidated fund.

- 1) Any losses sustained by subscribers for securities who have paid all or part of the purchase price for the securities but have not received security or repayment of the amount so paid; and
- 2) Losses sustained by any person in respect of redemption of securities.

41. Guarantees.

- 1) The Regional State may require the performance of a guarantor provided such guarantee is in compliance with regulations issued by the state executive committee.
- 2) Payment in respect of a guarantor shall be paid out of the consolidated fund.

42. Management of state Debts

The state executive committee may issue regulations necessary for the management of the state debt of the Regional State, payment of interest thereon, and guarantees.

43. Assignment of State Debts:

- 1) The state executive committee may issue regulations for the assignment of debts of the Regional State.
- 2) The state executive committee may issue regulations for the assignment of debts by third parties to the Regional State.
- 3) Except as provided by regulations, no debt shall be issued pursuant to sub article 1 and 2 of this article no debts shall be assignable.

44. Records of State Debt.

The bureau shall maintain a comprehensive and detailed record;

- 1) Showing all money authorized by the state council to be borrowed by issuance and sale of direct advances and securities.
- 2) Containing a description of all money so borrowed.
- 3) Showing all amounts paid in respect of the principal of or interest on money so borrowed.

- 4. Cadadka lacagta ee ku baxdey hawlaha Maamulka ee la xidhiidha soo saarida, maamulka iyo bixinta deynta tooska ah iyo waraaq lacageedyada iyo weliiba Cadadka lacagta ah ee la siiyey diiwaangeliyeyasha, wakiilada Maaliyada iyo kuwa kale ee ku hawshooday siinta, maamulista iyo bixinta dammaanadaha.
- 5. Oggolaanshaha (fesaxyada) dammaanadaha faahfaahintooda, cadadka lagu bixiyey iyo kharashka ku baxay guud ahaan maamulistooda.

**QAYBT SIDDEEDAAD**  
*Awooda Lagu Maalgeliyo Lacagta dawladda*

**45-Maalgelinta lacagta hadhaaga ah:-**

Marka wakhtiga xaadirka ah in wax laga bixiyo lacagta ku jirta ama hadhay khasnada dhexe aan loo baahnayn, xafiisku isagoo u hoggaansamaya xeerka uu soo saaro guddiga fulinta deegaanku, wuxuu lacagtaasi maalgelin karaa oo uu ku bixin waraaq lacageedyada uu guddiga fulintu u arko inay tahay tu habboon.

**46-Aas-aasida iyo Maamulista sanduuqa dib u bixinta deynta iyo beddalista haantida (Sinking Fund):-**

- 1. Aas-aasida iyo sida loo maamulayo sanduuqa dib u bixinta deynta iyo beddelista hantida waxa go'aamin guddiga fulinta ee Deegaanka.
- 2. Lacagta lama huraanku u ah sanduuqa dib u bixinta deynta iyo beddalista hantida waxa laga bixin karaa khasnada dhexe.

**QAYBTA SAGAALAAD**

**Hantida dawladda Deegaanka**

**47-haysa shada iyo ka tanaasulid (Acquisition and disposal):-**

Iyadoo aan laga hor imanayn sida ay bayaano kale xeeriyaan, dawladda deegaanku kuma yeelann karto, kumana iibin karto ama bixin karto hanti si ka baxsan xeerka uu soo saaro guddiga fulinta ee Deegaanku.

**48-Haynta iyo Ilaalinta Hantida:-**

Xafiis dawladeed walba madax xafiiseedkiisu wuxuu si waafaqsan awaamiirta uu xafiisku ka soo saaro ilaalinta iyo haynta hantida, u hayn faylka khuseeya hantida mas'uuliyadda xafiiskiisa hoos timaada.

**QAYBTA TOBNAAD**

**Xisaabta dawladda**

**49-Diyaarinta iyo ka warbixinta**

Xisaabaadka:-

Xafiisku wuxuu diyaarin, sida ugu dhakh-saha badana uguna gudbin Golaha baarilamaanka deegaanka warbixinta xisaabta dawladda ee sannad xisaabeed kasta.

**50-Tusmada Warbixinta:-**

Warbixinta xisaabta dawladda waxa loo gudbin si waafaqsan foomka uu soo diyaariyo xafiisku, waxayna ka koobnaan:-

4. ቀጥታ ብድሮች እና የዋስትና ሰነዶችን ከማውጣት ከማስተዳደር እና ከመክፈል ጋር በተያያዘ ለሚሰጡ አስተዳደራዊ አገልግሎቶች እንዲሁም ዋስትናዎችን መስጠትን ማስተዳደርንና መክፈልን በሚመለከት ለተደረጉ አስተዳደራዊ አገልግሎቶች ፡ ለራጂስትራሮች ፡ ለፋይናንስ ወኪሎች እና ለሌሎች የገንዘብ መጠን ፡

5. ዋስትናዎችን በሚመለከት የተፈቀዱ በትን ስለዋስትናው መግለጫ የተከፈለውን መጠንና ጠቅላላ የአስተዳደር ወጪዎች፡-

**ክፍል ስምንት**

**የክልሉን መንግሥት ገንዘብ ኢንቨስት**

**የማድረግ ሥልጣን**

45. የተረፈ ፈንድ ኢንቨስትመንት ማድረግ

በ.ሮው በተጠቃለለው ፈንድ ውስጥ የሚገኘው ገንዘብ ለጊዜው ለክፍያ የማይፈለግ ሲሆን ይህንን ገንዘብ የክልሉ ሥራ አስፈጻሚ ኮሚቴ የሚያወጣው ደንብ እንደተጠበቀ ሆኖ ሥራ አስፈጻሚው ተገቢ ናቸው በሚላቸው የዋስትና ሰነዶች ላይ ኢንቨስት ሊያደርግ ይችላል።

46. የዘቀጠ ፈንድ ማቋቋምና ማስተዳደር

47. የክልሉ ሥራ አስፈጻሚ ኮሚቴ የዘቀጠ ፈንድ የሚቋቋምበትንና የሚተዳደርበትን ሁኔታ ይወስናል ።

48. ለዘቀጠው ፈንድ የሚያስፈልገው ገንዘብ ከተጠቃለለው ፈንድ ላይ ወጪ ሆኖ ይከፈላል።

**ክፍል ስምዓ**

**የክልሉ መንግሥት ንብረት**

49. ስለመያዝና ስለማስወገድ

በሌሎች አዋጆች የተደነገገው እንደተጠበቀ ሆኖ የክልሉ ሥራ አስፈጻሚ በሚያወጣው ደንብ መሠረት ካልሆነ በስተቀር የክልሉ መንግሥት ንብረት ሊይዝ ወይም ሊያስወግድ አይችልም።

50. የንብረት ጥበቃና መያዝ

እያንዳንዱ የመንግሥት መሥሪያ ቤት የበላይ ኃላፊ በ.ሮው ስለንብረት ጥበቃና ቁጥጥር በሚያወጣው መመሪያ መሠረት በመሥሪያ ቤቱ ኃላፊነት ሥር የሚገኘውን የክልሉ መንግሥት ንብረት በሚመለከት ብቃት ያለው መዝገብ መያዝ አለበት።

**ክፍል አሥር**

**የክልሉ መንግሥት ሂሳብ**

51. የሪፖርት አዘገጃጀትና አቀራረብ

በ.ሮው የእያንዳንዱ የበጀት ዓመት የሂሳብ ሪፖርት በማዘጋጀር በተቻለ ፍጥነት ለክልል ም/ቤት ያቀርባል።

52. የሪፖርት ይዘት

የክልሉ መንግሥት ሂሳብ ሪፖርት የሚቀርበው በ.ሮው በሚያወጣው መመሪያ መሠረት ሆኖ የሚከተሉትን ያካትታል።

4) Showing all amounts paid to registrars, fiscal agents and others for administrative services relating to the issuance, management and reudction of direct advances, and securities, and for administrative services relating to the issuance, management and payment of quarantines.

5) Containing authorizations, discription, amount paid, and all administrative expenses relating to guarantees.

**PART EIGHT**

**Authroity to Invest State Money**

**45. Investment of Surplus Funds.**

Where money of the consolidated fund is not immediately required for payment the head' of the bureau, may subject to regulations issued by the state executive committee, invest such money is eligible securities as determined by the state executive committee.

**46. Establishment and Management of Sinking Fund**

1) The state executive committee may provide for the creation and management of sinking funds.

2) All money required for sinking funds may be paid out of the consolidated fund.

**PART NINE**

**State Property**

**47. Acquisition and Disposition**

Subject to any other Proclamation, no State property shall be aquired or disposed of by the Regional State, unless it is done so in accordance with regulations issued by the state executive committee.

**48. Records custody and control**

The head of each bureau shall keep adequate records in relation to public property for which his/her bureau is responsible and shall comply with directives of the Bureau on the custody and cotnrol of such property.

**PART TEN**

**State accounts**

**49. Preparation and Reporting of accounts**

The Bureau shall prepeare public accounts for each fiscal year and submit to the state council as soon as possible.

**50. Contents**

The state accounts shall be in a form directed by the Bureau and shall include;

- a) Faah-faahinta xisaabta;
  - i. Wax qabadka mas'uuliyada ee sanad xisaabedkaas.
  - ii. Dakhliga iyo kharashka dawlada deegaanka ee sannad xisaabedkaas.
  - iii. Khasnada dhexe.
  - iv. Deymaha iyo waajibaadyada dammaanadaha leh ee wa reajnayo ee dawladda Deegaanka.
  - v. Miisaaniyadda la qorsheeyey sannad xisaabedkaasi, caddadka lacagta la isticmaalay iyo inta aan la isticmaalin.
  - vi. Sanduuqa dib u celinta deynta iyo beddelista hantida (Sinking fund) haddii uu jiro.
  - vii. Xisaabo kale iyo akhbaar tusi-naya heerka waxqabad ee maaliyada dawladda deegaanka ee sannad xisaabedkaasi.
  - viii. Ra'yigu uu soo gudbiyo xafiiska hanti dhawrka ee deegaanka ka dib, markuu kormeero ama baadho faah-faahinta xisaabta dawladda deegaanka.
  - ix. Warbixino kale oo noocaas ah oo xafiisku uu u arko muhiim.

51.- *Nooca lacagaha*:-  
Xisaabta dawladda waxaa lagu dalban, laguna xisaab xidhi birka itoobiya (Ethiopian Birr).

52. *Waraaqaha rasmiga ah (Nuqulada lacagaha)*:-

- 1. Xafiis dawladeed walba madax xafiseedku wuxuu isagoo raacaya foomka uu xafiisku soo saaro hayn, sidoo kalena uu gudbin xafiiska maaliyada nuqulada (Financial documents) ee uu xafiiskiisu mas'uul ka yahay.
- 2. Xafiis dawladeed waliba wuxuu markuu dhammaado sannad xisaabed kasta xidhi xisaabta. Isla markaana sida ugu dhakhsaha badan warbixin ugu soo gudbin xafiiska.

**QAYBTA KAW IYO TOBNAAD**

Ilbka iyo Qandaraasyada

53- *Xeerarka Qandaraasyada*:-  
Guddiga fulinta ee Deegaanku wuxuu xeer ka soo saari karaa qandaraasyada iyo hirgelintoda. Xeerkan waxaa xeerin doonaa waxa ka mid noqon kara iibka, gelista qandaraasyada, dammaanada qandaraasyada iyo sharciyo xeeriya fulinta Qandaraasyada.

54- *Gelista Qandaraasyada*:-

- 1. Madax xafiiseed kasta oo xafiis ma geli karo qandaraas ku waajib yeeli kara dawlada deegaanka in ay bixiso lacag. Ilaa uu xaqiijiyo in ay jirto miisaaniyad qorshaysan sannad xisaabedkaas oo loo qoondeeyey bixinta lacagtaasi mooye.
- 2. Tiiyoo qodobkan qaybtiisa ay sidaa ahaanayso, marka mashruucu yahay mid soconaya in ka badan hal sannad xisaabed, xaqiijnta jiritaanka miisaaniyad u qorshaysan sannad xisaabedka ugu horeeya ee mashruucaas ayaa ku filan si loo galo qandaraaska xilliga dheer (To conclude along-term contract).

- ፩. የሂሳብ መግለጫዎች
- i. የበጀት ዓመቱ የፋይናንስ እንቅስቃሴዎች
- ii. የክልል መንግሥት የበጀት ዓመቱ ገቢዎችና ወጪዎች፡
- iii. የተጠቃለለው ፈንድ፡
- iv. የክልሉ መንግሥት ዕዳዎች ዋስትና የተገባባቸውን የሚጠበቁ ገዴታዎች፡
- v. ለበጀት ዓመቱ የተፈቀደው፡ ወጪ የተደረገውን እና ወጪ
- vi. ያልተደረገውን ገንዘብ መጠን፡
- vii የዘቀጠ ፈንድ ካለ ይህንኑ እና
- viii. የክልሉ መንግሥት የበጀት ዓመቱን፡ የራስን እንቅስቃሴዎች እና አዳዎ የሚያሳዩ ሌሎች ሂሳቦችና መረጃዎች፡
- viii የክልሉ አዲተር የክልሉ መንግሥትን የፋይናንስ መግለጫ መርምሮ የሰጠውን አስተያየት፡
- ix አገባብነቱ ከቢሮው የታመነበት ሌላ ተመሳሳይ መረጃ፡

፶፩. የገንዘብ ዓይነት፡  
የክልሉ መንግሥት ሂሳብ የሚያዘውና ሪፖርት የሚደረገው በኢትዮጵያ ብር ይሆናል።

፶፪. መዛግብት

፩. እያንዳንዱ የመንግሥት መሥሪያ ቤት የበላይ ኃላፊ ቢሮው በሚያወጣው መመሪያ መሠረት የመሥሪያ ቤቱን ኃላፊነት የሚመለከቱ የፋይናንስ መዝገቦችን ይይዛል።

፪. እያንዳንዱ የመንግሥት መሥሪያ ቤት የበጀት ዓመቱ ከተጠናቀቀ በኋላ በተቻለ ፍጥነት ሂሳቡን ዘገቡ ለቢሮው ሪፖርት ያቀርባል።

**ክፍል አሥራ አንድ ግዥና ውሎች**

፶፫. ውሎች ስለሚተዳደሩባቸው ደንቦችተነ

የክልሉ ሥራ አስፈጻሚ ኮሚቴ ስለውሎችና ክፍያ አፈጻጸም ደንብ ሊያወጣ ይችላል። ይህም ደንብ ግዥና ውሎች አፈጻጸም፡ ለውሎች ስለሚሰጠው ዋስትና እና ውሎች አፈጻጸም ማስከበሪያ የሚሆኑ ድንጋጌዎችን የሚያካትት ሊሆን ይችላል።

፶፬. የውል ገዴታ

፩. ማንኛውም የመንግሥት መሥሪያ ቤት የበላይ ኃላፊ ለበጀት ዓመቱ የተፈቀደ በጀት መኖሩን ሳያረጋግጥ ቢሮው መንግሥቱን የገንዘብ ክፍያ እንዲያደርግ የሚገደድበት ውል መፈጸም የለበትም።

፪. በዚህ አንቀጽ ንዑስ አንቀጽ (፩) የተደነገገው እንደተጠበቀ ሆኖ አፈጻጸሙ ከአንድ የበጀት ዓመት በላይ ለሚወስድ ፕሮጀክት የረጅም ጊዜ ውል ለመዋዋል ለፕሮጀክቱ የመጀመሪያ ዓመት የተፈቀደ በጀት መኖሩን ማረጋገጥ ብቻ በቂ ይሆናል።

- (a) Statement of,
  - i. The financial transactions of the fiscal year,
  - ii. The expenditures and revenue of the Regional State for the fiscal year.
  - iii. The consolidated fund.
  - iv. Debt, guaranteed and contingent liabilities of the Regional State.
  - v. Sums appropriated, expended and unexpended for the fiscal year.
  - vi. Sinking funds, if any, and.
  - vii. Such other accounts and information as are necessary to show, with respect to the fiscal year, the financial transaction and position of the Regional State.
  - viii. the opinion of the State Auditor general concerning his examination of the financial statements of the state government and
  - ix. such other information as the bureau considers appropriate.

51. *Currency*  
The accounts of the Regional State shall kept and reported in birr.

52. *Records*

- 1) The head of each bureau shall keep and provide to the bureau the financial records for the responsibilities of his/her bureau, in a form directed by the Bureau.
- 2) Each bureau body shall closes its accounts and report to the Bureau as soon as possible after the end of the fiscal year.

**PART ELEVEN**

*Proclament and contracts*

53. *Regulations governing Contracts*  
The state executive committee may issue regulations on the issuance and payment of contracts, and such regulations may include, performance an security requirements of such contractual arrangements and holdback provisions.

54. *Contractual Obligations*

- 1) The head of any bureau shall not conclude a contract providing to the payment of any money on Regional State unless he/she has ascertain that a budget appropriation has been made for such payment .
- 2) Notwithstanding, the provision of sub-article 1 of this article in the case of concluding a long-term contract relating to a project costing for more than one fiscal year the as certainment of budget appropretion for the first fiscal year of the project shall be sufficient.

55- Sida loo iibsado qalabka iyo Adeegyada:- Xafiisku wuxuu soo saari awaamiir caddeynaysa sida loo dalbado ama iibsado qalabka iyo adeegyada iyo sida dalabka loo wargelinayo dadweynaha (looga dhigo waqaf). Dalbasha ama iibsasho kasta oo qalaba ama adeega waa in lagu saleeyo Awaamiirtaas.

56- Xaqiijinta jiritaanka xeerarka iibka:-

Xafiisku wuxuu mas'uul ka yahay xaqiijinta inay wakhti kasta soo baxaan oo ay fidaan siyaasadaha Maamulka iyo xeerarka la xidhiidha iibka iyo Qandaraasyada dawladda Deegaanka.

QAYBTA LABA IYO TOBNAAD Xidhiidhka Maalyadeed ee Ka Dhaxeeya Dawladda Federaalka iyo dawladda Deegaanka

57- Guud ahaan:-

1. Xidhiidhka maaliyadeed ee ka dhaaxeeya Dawladda federaalka Itoobiya iyo Deegaanku wuxuu noqonayaa miisaaniyad kabista ay dawlada federaalku siiso dawladda Deegaanka.

2. dawladda Deegaanku wuxuu si waafaqsan sharciga Maamulka Maaliyada ee Dawlada Federaalka Itoobiya u hayn xisaabta miisaaniyad kabista uu ka helo Dawlada Federaalka, sidoo kale warbixin ayuu u gudbin Dawlada Federaalka.

58- Amaahda Wadanka gudhiisa:-

1. Si ay ugu suurto gasho Dawlada Federaalka in ay go'aamiso cadadka lacagta ah ee uu Deegaanku amaahan karo, xafiisku wuxuu dhammaan akhbaarta lagama maarmaanka ah siin wasaarada Maaliyadda ee Federaalka.

2. Haddii amaahda ay dawladda Deegaanku heshay aanay ahayn mid laga helay meelo ka baxsan Bangiga qaranka ee Itoobiya, sii deyn kasta oo lacagtaas amaahda ah waxa Maamuli Bangiga Qaranka ee Itoobiya.

3. Ammaahda ay dawladda Deegaanku ka hesho meelo kale oo ka baxsan bangiga qaranka Itoobiya, waxa lagu Maamuli nidaamka maamul ee ay ku heshiiyaan dawladda Deegaanka iyo wasaarada Maaliyadda ee Dawlada Federaalku.

59- Sarifka lacagaha Qalaad:-

Xafiisku wuxuu warbixin fiican oo ku saabsan sarifka lacagaha qalaad ee dawladda Deegaanku u baahan tahay siin wasaarada Maaliyadda ee Dawlada Federaalka.

QAYBTA SADDEX IYO TOBNAAD Qodobo Kale Duwan

60- Awaamiir

Xafiisku wuxuu soo saari awaamiir si, bayaankan loo dhaqangaliyo.

፶፩. የግዥ አፈጻጸም ማናቸውም ዕቃ እና አገልግሎት ግዢ የሚፈጸመው ቢሮው በሚያወጣው መመሪያ መሠረት ይሆናል። ይህም መመሪያ ዕቃዎችና አገልግሎቶች ስለሚገዙበት እና ግዥው ለሕዝብ ግልጽ ስለሚደረግበት ሁኔታ ዝርዝር መረጃዎችን የሚይዝ መሆን አለበት።

፶፪. የግዥ ደንቦችን ወቅታዊነት ስለማረጋገጥ

ቢሮው ከክልሉ መንግሥት ግዥዎች ጋር የተያያዙ የአስተዳደር ፖሊሲዎችና ደንቦች በየጊዜው መውጣታቸውንና በሰፊው መሠራጨታቸውን የሚረጋገጥ ኃላፊነት አለበት።

ክፍል አሥራ ሁለት የፌዴራላዊ መንግሥትና የክልሉ የፋይናንስ ግንኙነቶች ጠቅላላ

፶፫. የታክስ ውህደት

፩. በፌዴራሉና በክልሉ መንግሥት ያሉ የታክስ ሥርዓቶች የተጣጣሙና ተመሳሳይ የታክስ መሠረት ያላቸው ሊሆኑ ይገባል።

፪. የክልሉ መንግሥት የበኩሉን ጥናት በማድረግና አስፈላጊውን ድጋፍ በመስጠት የተጣጣሙና አንድ ወጥነት ያለው የታክስ ሥርዓት እንዲኖር ሁኔታዎችን ማመቻቸት አለበት።

፶፬. የአገር ውስጥ ብድር

፩. የክልሉ መንግሥት አገር አቀፍ የፊናንስ ፖሊሲ እና በሌሎች ሕጎችና ስምምነቶች የተደረገውን የብድር ገደብ ግምት ውስጥ በማስገባት የክልል መስተዳድሩ ሊበደር የሚችለውን የገንዘብ መጠን መወሰን እንዲችል የክልል መስተዳድሩ አስፈላጊ የሆኑ መረጃዎችን ሁሉ መስጠት አለበት።

፪. የክልል መስተዳድሩ የሚወስደውን ብድር ከኢትዮጵያ ብሔራዊ ባንክ ውጪ የተገኘ ካልሆነ በስተቀር ማናቸውም በብድር ከተገኘ ገንዘብ ላይ የሚፈጸም ክፍያ የኢትዮጵያ ብሔራዊ ባንክ የሚያስተዳድረው ይሆናል።

፫. የክልል መስተዳድሩ የሚወስደው ብድር ከኢትዮጵያ ብሔራዊ ባንክ ውጪ የተገኘ ሲሆን የክልል መንግሥትና የፌዴራሉ የገንዘብ ሚኒስቴር የሚሰማሙበት የአስተዳደር ሥርዓት ተፈጻሚ ይሆናል።

፶፱. የውጪ ምንዛሪ የፌዴራል መንግሥት ይህንን ኃላፊነቱን መወጣት እንዲችል የክልሉ መስተዳድር የውጪ ምንዛሪ ፍላጎቱን በሚመለከት በቂ መረጃ መስጠት አለበት።

ክፍል አሥራ ሶስት ልዩ ልዩ ደንጋጌዎች

፷. መመሪያዎች ቢሮው ይህን አዋጅ ተግባራዊ ለማድረግ የሚረዱ መመሪያዎችን ሊያወጣ ይችላል።

55. Mode of Procurement All goods and services shall be procured on the basis of directives issued by the Bureau, and these directives shall outline the manner in which goods and services are procured and the form in which information pertaining to such procurement is made public.

56. Review of procurement Guideline The Bureau is responsible for ensuring that administrative policies and regulations relating to procurement of the Regional State are widely disseminated and regularly updated.

PART TWELVE Federal and State Financial Relations

57. General

1) The financial relations between the Federal Government and the state government includes the provision of an annual subsidy to the Regional State from the federal government.

2) The Regional State in receiving a subsidy shall be accountable for having in place a financial management in accordance with the financial Administration proclamation of the Federal government and shall report to the federal government.

58. Internal Borrowing.

1. The bureau shall provide the Federal Ministry of Finance with all information required to allow it to determine the amount to be borrowed by Regional state, taking in to account the National Fiscal policy and borrowing limitations imposed by law of agreements.

2. disbursements on borrowings shall be managed by the National Bank of Ethiopia, unless there borrowings are from entities other than the National Bank of Ethiopia.

3. If the borrowing of the Regional State is from entities other than the National Bank of Ethiopia, the bureau and the Federal Ministry of Finance shall jointly agree on the administrative arrangement related to such borrowing.

59. Foreign Currency

The Bureau shall provide the federal ministry of finance with all relevant information on the Regional State Foreign currency needs.

PART THIRTEEN Miscellaneous.

60. Directives

The Bureau may issue directives for the implementations of this proclamation.

61- Lacagta iyo hantida lunta ee dawladda Deegaanka:-

Guddiga fulinta ee Deegaanku isagoo ku salaynaya fikrada uu u soo guddibiyo xafiisku wuxuu xeerar ka soo saari karaa:-

- (a) Talabooyinka ay tahay in la qaado marka ay lunto, si kastaba ha u luntee ee lacag ama hanti dawlada Deegaanku leedahay.
- (b) Sida lacagta dawladda ee lunta looga jaro miisaaniyadda qorshaysan ee ay khasayso.
- (c) Sida looga warbixiyo iyo habka loo diiwaangeliyo lacag ama hanti ka mid ah kuwa lagu sheegay qaybaha B & T ee qodobkan.

62- Faldanbiyeedka iyo Ciqaabta:-

1. Qofkasta oo shaqaale dawladeed ah oo lagu shaqaaleeyay xafiis dawladeed, loona shaqaaleeyay inuu uruiyo, maamulo ama bixiyo lacagaha dawladda ee;

- a) si sharci darro ah, fulinta shaqada loo qaybiyey darteed ku qaata ama ku hela lacag.
- b) Si ula kac ah qof kale ugu oggolaada in uu sharci jabiyo.
- c) Isaga oo ka shaqaynaya diiwaangelinta ama goynta warqadda caddeynta ah (Juwanka) si camdi ah uu diiwaangeliya war been ah, saxeexa ama diyaariya juwan been abuur ah.
- x) Wuxuu ciqaab ahaan u mutasan ganaax lacageed oo aan kayarayn 25,000 oo birr kana badnayn 35,000 oo birr iyo xabsi xulus (Regorious Imprisonment) oo aan ka yarayn 10 sannadood, kana badnayn 15 sannadood.

2. Qofka xafiiska dawladda lagu magacaabay ama shaqaaleeyey inuu ururiyo, Maamulo ama bixiyo lacagta dawlada ee qaata ama isku daya inuu u qaato lacag ama shay kale oo qiimo leh, si haadiyaad ahaan ama weji kale oo toosa amaba dadban, si uu u dheeli tiro ama wax uga bedelo cadadka lacagta la soo dalacay ama si uu u hor istaago dacwaadoo faldanbiyeed, waxa uu ciqaab ahaan u mutaysan ganaax lacageed oo aan ka yarayn 25,000 birr. Kana badnayn 35,000 birr iyo xabsi xulus oo aan kayarayn 10 sannadood, kana badnayn 25 sannadood.

3. Qodka xafiis dawladeed loogu magacaabay ama looga shaqaaleeyey inuu ururiyo, maamulo ama bixiyo lacagta dawladda ee aan soo wargelin mas'uuliyiintiisa khayaamo ama faldanbiyeed lid ku ah bayaankan uu qof galo wuxuu ciqaab ahaan u mutaysan ganaax lacageed oo aan ka badnayn 10,000 birr iyo xabi xulus oo aan ka yarayn 5 sannadood.

ጅ. ስለ ክልሉ መንግሥት ገንዘብና ንብረት መጥፋት

የክልሉ ሥራ አስፈጻሚ ኮሚቴ ከቢሮው የሚያገኘውን አስተያየት መሠረት በማድረግ በሚከተሉት ላይ ደንቦች ሊያወጣ ይችላል ።

- ሀ) በማናቸውም መንገድ የክልሉ መንግሥት ገንዘብ ወይም ንብረት ሲጠፋ መወሰድ ስለሚገባው እርምጃ፤
- ለ) የጠፋው የክልሉ መንግሥት ገንዘብ ከተፈቀደው በጀት በላይ ስለሚቀንስ በት ሁኔታ ፤
- ሐ) በዚህ አንቀጽ ንዑስ አንቀጽ (፩) እንደተመለከተው ማናቸውም የጠፋ የመንግሥት ንብረት ወይም ገንዘብ በመንግሥት ሂሳብ ውስጥ ሪፖርት የሚደረግበትን ሁኔታና ስለሚመዘገብበት መንገድ፤

፩. ጥፋቶችና ቅጣቶች

፩. የክልሉ መንግሥት ገንዘብ ለመሰብሰብ፣ ለማስተዳደር ወይም ክፍያ ለመፈጸም በማናቸውም የመንግሥት መሥሪያ ቤት የተሾመ ወይም የተመደበ ሰው፡-

- ሀ) በሕግ መሠረት ሊከፈለው ከሚገባ በስተቀር የተመደበበትን ሥራ በማከናወኑ ማናቸውንም ክፍያ ከተቀበለ፡
- ለ) የክልሉ መንግሥት ገንዘብ በማጭበርበር ወይም ሌላ ሰው እንዲያጭበረብር ሁኔታዎችን በማመቻቸት የተባበረ ወይም ያሴረ፤
- ሐ) በሌላ ማንኛውም ሰው ሕጉ እንዲጣስ ሆነ ብሎ የፈቀደ፤
- መ) ገቢን በመመዘገብ ወይም የምስክር ወረቀት በመስጠት ሥራ ላይ የተሰማራ ሆኖ ሳለ በፈቃደኝነት በማናቸው መንገድ ሠራተኛ የሆነ መረጃን በመዘገብ ላይ ያሰፈረ ሠራተኛ የምስክር ወረቀት የፈረመ ወይም ያዘጋጀ እንደሆነ ከብር ጳጅ ሺህ በማያንስና ከብር ፴፮ ሺህ ብር በማይበልጥ የገንዘብ መቀጫና ከ10 ዓመት በማያንስና ከ፲፮ ዓመት በማይበልጥ ጽኑ እሥራት ይቀጣል።

፪. የክልሉን መንግሥት ገንዘብ ለመሰብሰብ፣ ለማስተዳደር ወይም ክፍያ ለመፈጸም በማናቸውም የመንግሥት መሥሪያ ቤት የተሾመ ወይም የተቀጠረ ሰው ማንኛውንም ክፍያ ለማስቀረት ወይም መጠኑን ለማሻሻል ወይም ሕግ መጣሱን በሚመለከት የሚቀርቡ የክስ አቤቱታዎችን ለማስቀረት በቀጥታ ወይም በተዘዋዋሪ በስጦታ በሌላ መልክ ገንዘብ ወይም ሌላ ዋጋ ያለው ነገር እንዲሰጠው የጠየቀ ፣ የተቀበለ ወይም ለመቀበል የሞከረ እንደሆነ ከብር ጳጅ ሺህ በማያንስና ከብር ፴፮ ሺህ ብር በማይበልጥ የገንዘብ መቀጫና ከ፲፮ ዓመት በማይበልጥ ጽኑ እስራት ይቀጣል።

፫. የክልሉን መንግሥት ገንዘብ ለመሰብሰብ፣ ለማስተዳደር ወይም ክፍያ ለመፈጸም በማናቸውም የመንግሥት መ/ቤት የተሾመ ወይም የተመደበ ሰው ይህንን አዋጅ ወይም በዚህ አዋጅ መሠረት የወጡ ደንቦችን የመተላለፍ ወይም የማጭበርበር ድርጊት መፈጸሙን እያወቀ ለበላይ ኃላፊዎች ሪፖርት ያላደረገ እንደሆነ ከብር ፲ ሺህ በማይበልጥ የገንዘብ መቀጫና ከ፮ ዓመት በማይበልጥ ጽኑ እስራት ይቀጣል።

61. Losses of state money and public property

The state executive committee, on the recommendation of the bureau, may issue regulations;

- (a) Prescribing the actions to be taken whenever there are losses of state money or public property.
- (b) Regarding how losses of state money are to be charged against the appropriations to which they relate; and
- (c) Prescribing the records to be kept and providing for the reporting in the public accounts of every losses referred to sub-article (1) above.

62. Offences and Punishment.

1) Every person appointed to or employed by bureau to collect, manage or disburse state money who;

- (a) Receipts any payment for the performance of his official duty, except as prescribed by law.
- (b) Conspires or colludes with any person to defraud the Regional State, or provides an opportunity for any person to defraud the government.
- (c) Internationally permits any contravention of the law by any person.
- (d) Will fully make or sign false entry in any book, or will fully make or sign any false certificate or return in any case in which it is duty of that person to make an entry, certificate or return is liable on conviction to a fine not less than birr 25,000 and not more than birr 35,000 and to regorous imprisonment for a term of not less than 10 years and not more than 15 years.

2) Every person appointed to or employed by state to collect, manage or attempts to collect, directly or indirectly, a payment or site or otherwise, any sum of money, or other thing of value, for the charge or compromise, adjustment or settlement of any charge or complaint for any contravention is liable on conviction to a fine not less than birr 25,000 and nto more than birr 35,000 and to rigorous imprisonment for a term of not less than 15 year and not more than 25 years.

3) Every person appointed to or employed by bureau to collect, manage or disburse state money who, having knowledge or information of the contravention or of trend committed by any person against this procalmation or any regulations issued under it, if fails to report that knowledge to a superior is liable on conviction to a fine not more than birr 10,000 and rigorous imprisonment's for a term of not more than 5 years.

- 4. Madaxa xafiiska dawladeed ee isagoo jibinaya qodobka 54<sup>aad</sup> ee bayaankan gala (saxeexa) ama fasaxa in lagalo qandaraas wuxuu ciqaab ahaan u mutaysanayaa ganaax aan ka yarayn 5,000 oo birr kana badnayn 20,000 oo birr iyo xabsi xulus oo aan ka yarayn 5 sannadood kana badnayn 10 sannadood.
- 5. Qof kasta oo u keena ama u balanyqaada inuu siinayo ama u siiyay laaluush qof lagu magacaabay ama lagu shaqaaleeyey xafiis dawladeed ururinta, maa-mulista ama bixinta lacagta dawladda si uu;
  - (a) U hor istaago go'aanka la sin lahaa ama talaabooyinka laga qaadi lahaa arrin sugaysa in la go'aamiyo ama arin mas'uuliyadiisa shaqo darteed loogu soo gudbin karo.
  - (b) Si uu uga caawiyo samaynta fal khiyaamo ah, kalkaaliyo ama ugu oggolaado fulinta falkaas ama uu ugu fasaxo inuu khayaamo dakhliga dawladda. Wuxuu haddii lagu helo, ciqaab ahaan u mutaysanayaa ganaax lacageed oo dhan saddex laabka lacagta uu laaluush ahaanta u qaatay iyo ganaax kabadan 10 sannadood, kana badnayn 15 sannadood oo xadhigaa.
- 6. Xafiiska Cadaladda Deegaanku wuxuu dacwada lagu soo oogay ee ku salaysan bayaankan ka cafayn karaa qof qayb ka qaata falista danbiyada lagu sheegay qaybta 5<sup>aad</sup> ee qodobkan ee ka hor inta aan dacwada la geyn Maxkamadda/haddu sheego warar muhiim ah oo ku saabsan faldanbiyeedka iyo dorka Kal-kaalayayaasha.

63- Eegista dokumentiyada Xisaabta:-

- 1. Xafiisku ama xubinka kale ee sharcigu, siiyo guto waajibaadka ama mas'uuliyadda uu sharcigu saarray, wuxuu leeyahay awood aan xaddeysnayn oo uu ku eego faylasha xisaabta, diiwaanada waraaqaha iyo qoraalada xafiis dawladeed kasta ee muhiimada gaarka ah u leh guudaashaada waajibaadkooda.

፬. በዚህ አዋጅ አንቀጽ ፶፬ የተደነገገውን በመተላለፍ የተፈቀደ በጀት መኖሩን ሳያረጋግጥ ማናቸውንም ውል የተፈራረመ ወይም እንዲፈረም ያደረገ የመንግሥት መሥሪያ ቤት ኃላፊ ከብር ፭ ሺህ በማያንስና ከብር ፳ ሺህ በማይበልጥ የገንዘብ መቀጮና ከ፪ ዓመት በማያንስና ከ፲ ዓመት በማይበልጥ ጽኑ እሥራት ይቀጣል።

፭. ማንኛውም ሰው የክልሉ መንግሥት ገንዘብን በመሰብሰብ፣ በማስተዳደር ወይም ክፍያን በመፈጸም ሥራ ላይ በተሰማራ የመንግሥት መሥሪያ ቤት ውስጥ የተሾመ ወይም የተመደበ ሰው፡-

ሀ) የቀረበለትንና ውሳኔ በመጠበቅ ላይ ያለውን ጉዳይ ወይም

በሥራ ኃላፊነቱ ምክንያት ሊቀርብለት በሚችል ጉዳይ ላይ

የሚሰጠውን ውሳኔ ወይም የሚወሰደውን እርምጃ ለማዛበት፡ ወይም

ለ) በክልሉ መንግሥት ገቢ ላይ የማጭበርበር ድርጊት እንዲፈጸም ወይም ድርጊቱ ሲፈጸም እንዲረዳ ወይም እንዲተባበር ወይም ለድርጊቱ መፈጸም ሁኔታዎችን ለማመቻቸት እንዲስማማ፣ እንዲመሰጠር ወይም እንዲፈቅድ ለማድረግ በማሰብ፣ ጉብ ለመስጠት ቃል ከገባለት፣ ካቀረበለት ወይም ከሰጠው ጥፋተኛ ሆኖ መገኘቱ ሲረጋገጥ በጉብ መልክ ያቀረበውን ገንዘብ ሦስተኛ እጥፍ የገንዘብ መቀጮና ከ፲ ዓመት በማያንስና ከ፲ ዓመት በማይበልጥ ጽኑ እሥራት ይቀጣል።

፮. በዚህ አንቀጽ ንዑስ አንቀጽ /፭/ የተዘረዘሩትን ጥፋቶች በመፈጸም ተግባር ውስጥ የተሳታፊና ጉዳዩ ወደ ፍርድ ቤት ከመቅረቡ በፊት ስለተፈጸመው ጥፋት እና ስለተባባሪዎቹ ማና ጠቃሚ መረጃ የሰጠ ሰው በዚህ ሕግ መሠረት ከሚቀርብበት ክስ በክልሉ ፍትህ ቢሮ ምሕረት ሊያረገገለት ይችላል።

፳፫. የሂሳብ ሰነዶችን ስለማየት

፩. ቢሮው ወይም በሕግ ሥልጣን የተሰጠው ማናቸውም ሌላ አካል በሕግ የተሰጠውን ኃላፊነት ለመወጣት የማናቸውንም የመንግሥት መ/ቤት የሂሳብ መዘግብቶች መጸሐፍት፣ ወረቀቶች፣ የሂሳብ ሰነዶች እና መረጃዎች ለማየት ያልተገደበ ሥልጣን ይኖረዋል።

4) The head of public body who, in contravention of article 54 of this proclamation and without ascertaining that a budget appropriation has been made, concludes or authorizes the conclusion of a contract is liable on conviction to fine not less than 5,000 and not exceeding birr 20,000 and to rigorous imprisonment for a term not less than 5 years and not more than 10 years.

5) Every person who, promises, offers or gives any bribe to any person appointed to or employed in any public body connected with the collection, management or disbursement of public money, with intent:

(a) To influence the decision or action of that person on any matter that is pending, or may, by law, be brought before him in his official capacity, or

(b) To influence that person to commit any trade on the revenue, or to convict, collude in, or allow or permit any opportunity to the commission of any such frauds.

(c) Is liable on conviction to a fine not exceeding three times the amount so offered or allotted and to rigorous imprisonment for a term of not less than 10 years and not more than 15 years.

6) Every person who is engaged in the offences described in sub-article 5 and who, before the case is taken to court, provides significant information about the offence and his partner's role in it, may be given immunity by the Justice bureau from prosecution under this Proclamation.

63. Access to Records.

1) The bureau or an other organ authorized by law shall have unrestricted access to all books, papers, accounts and records of all public bodies which it deems to be essential to the performance of its duties.

2. Iyadoo ay qaybta 1<sup>aad</sup> ee qodookani asideeda ahaanayso, xafiiska ama xubinka kale ee loo awood siiyo iyo xafiis dawladeedka ay khusayso, ayaa si wada jir ah' u go'aamin sida ay noqonayso awooda lagu eegi ama baadhi karo faylasha xisaabta, diiwaanada, waraaqaha xisaabaadka iyo qoraalada xafiis dawladeedyada aan warbbixintooda siin guddiga fuliinta ee Deeganka.

64- Wakiilashada:-

Si uu si habboon ugu dhaqan-galo bayaankani, madaxa xafiisku wuxuu awoodaha uu bayaankani siinayo u wakiilan karaa mas'uuliyiinta kale ee ka tirsan xafiiska ama mas'uul xafiis dawladeed kale, wuxuuna caddeyn siyaabaha iyo xaaladaha loo isticmaali karo, loona fulin karo awoodaasi.

65. Haynta diiwaanada:-

Habka gaar ahaaneed ee loo dhigayo diiwaanada lacagta waxa xeer-hoosaad ku go'aamin guddiga fulinta ee deegaanka.

66. Fulin la'ant sharci:-

sharci, xeer-hoosaad, awaamiir iyo ficil kasta oo khilaafaya bayaankan kuma fulayo arrimaha ku xusan bayaankan.

67. Awoodda soosaarida xeer-hoosaad:-

Iyadoo ku koobnayn qodobbada sheegay bayaankan, guddiga fulinta ee deegaanku wuxuu awood u lehay in uu soo saaro xeer-hoosaad, si loo dhaqangeliyo bayaankan.

68. Qodobada kala guurka:

arrimaha ku xusan qod 13,14, 17, 41, 42, 45, 46, 47, 53, iyo 61, awamiirta iyo ficilada khuseeya arrimaha, haddii aanay khilaafayn bayaankan ilaa inta guddiga fuliinta ee deegaanku xeer-hoosaad ku tirtirayo waa la adeegsanayaa.

69. Muddada dhaqan-galka:-

Bayaankani wuxuu dhaqan-galayaa laga bilaabo maalinta lagu soo daabaco dhool gazette.

Maxamed Macalin Cali

Madax-Whynaha dawladda deeganka Qowmiyaada Soomaaliida

Jijjiga Ginbot, 1991

፮. በዚህ አንቀጽ ንዑስ አንቀጽ /፩/ የተመለከተው እንደተጠበቀ ሆኖ ለክልሉ የመንግሥት ሥራ አስፈጻሚ አካላት ሪፖርት የማያደርጉ የመንግሥት ማ/ቤቶች የሂሳብ መዘግብትን፣ ወረቀቶችን ፣ የሂሳብ ሰነዶችን እና መረጃዎችን ቢሮው ወይም ሌላ በሕግ ሥልጣን የተሰጠው አካል ለማየት የሚችለው ለእነዚህ የመንግሥት መሥሪያ ቤቶች ጋር በሚደረግ ስምምነት መሠረት ይሆናል።

፳፬. የውክልና ሥልጣን ስለመስጠት ለዚህ አዋጅ አፈጻጸም ሲባል የቢሮ ኃላፊው ለመሥሪያ ቤቱ ባለሥልጣናት ወይም ለሌሎች ቢሮዎች ባለሥልጣናት ሥልጣኑን በውክልና ለመስጠትና ክፍያው ተፈጻሚ የሚሆንባቸውን ሁኔታዎች ለመወሰን ይችላል።

፳፭. መዝገቦችን ስለመያዝ የፋይናንስ ወገገቦች በግል ስለሚቀጠቡት ሁኔታ የክልሉ ሥራ ፣ አስፈጻሚ ኮሚቴ በደንብ ይወስናል።

፳፮. መሻር ከዚህ አዋጅ ጋር የማይጣጣም ማንኛውም ሕግ ፣ ደንቦች ፣ መመሪያና ተግባሮች በዚህ አዋጅ በተመለከቱት ጉዳዮች ላይ ተፈጻሚነት አይኖረውም።

፳፯. ደንብን የማውጣት ሥልጣን በዚህ አዋጅ የተጠቀሱትን ደንቦች ላይ ሳይወሰን የክልሉ ሥራ አስፈጻሚ ኮሚቴ አዋጅ በአግባቡ ተግባራዊ ለማድረግ አስፈላጊ የሆኑትን ደንቦች የማውጣት ሥልጣን ይኖረዋል።

፳፰. መሸጋገሪያ ደንቦች በአንቀጽ ፲፫፣ ፲፬፣ ፲፯፣ ፵፩፣ ፵፪፣ ፵፫፣ ፶፫፣ እና ፳፩ የተመለከቱ መመሪያዎችና ተግባሮች ከዚህ አዋጅ ጋር እስከማይጋፈፍና የክልሉ ሥራ አስፈጻሚ ኮሚቴ የሚወጡ ደንቦች እስከ ሚሻሩ ድረስ ተፈጻሚ ይሆናሉ።

፳፱. አዋጁ የሚጻፍበት ጊዜ ይህ አዋጅ በዶል ጋዜጣ ከታተመበት ቀን ጀምሮ የፀና ይሆናል።

መሐመድ መግሊን አሊ የሶማሌ ብሔራዊ ክልላዊ መንግሥት ርዕሰ መስተዳድር

ጅጅጋ ግንቦት ፲፱፻፺፩

2) Not with standing sub-article (1) the records of public bodies which do not report to the executive committee of the Regional State shall mutually be determined by the Bureau or other empowered body and the relevant public body.

64. Delegation of Powers. The head of the bureau may delegate powers under this proclamation to the officials of this Bureau and to the officials of other bureaus bodies and may specify the circumstance in which those powers may be excuted.

65. Retention of Records. Retention of records for individual categories of financial records shall be established by regulations issued by the state executive committee.

66. Repeal No laws, regulations directives or practices inconsistent with this proclamation shall have no effect with respect to matters provided for in this Proclamation.

67. Power to Issue Regulations. Without being limited to other provisions of this procalmation the state executive committee shall have the power to issue regualtions necessary for the proper implemmentation of this Proclamation.

68. Transistory Provision Not with standing the provisions of Articles 13, 14, 17, 41, 42, 45, 46, 47, 53, and 61 directives or practies with respect to such matters shall have effect, in so far as. They are not inconsistent with this Proclamation, until repealed by regulations to be issued by the state executive committee.

69. Effective Date This proclamation shall come in to force on the date of its publication on the dhool gazetta.

Mohamed Moalin Ali President of the Somali National Regional State

Done at Jijiga March, 1999.