



Waggaa 6<sup>ffaa</sup> ..... Lak. 5  
 ጸንፎ ዓመት ቁጥር .....  
 6<sup>th</sup> year ..... No. 5

Finfinnee, Amajii 30/1990  
 ፊንፊኔ ጥር 30 ቀን 1990  
 Finfine, February 7/1998

# MAGALATA OROMIYAA

መ ገ ለ ተ አ ሮ ሚ ያ

# MEGELETA OROMIA

Gatiin Tokkoo ..... 6.50 የንዲ ዋጋ ..... Unit Price .....	Too'annaa Caffee Mootummaa Naannoo Oromiyaatiin Kan Bahe በኦሮሚያ ክልላዊ መንግሥት ም/ቤት ጠባብነት የወጣ	Lakk. S. Postaa ..... 101769 የፖ.ሣ.ቁጥር ..... P.O.Box .....
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**QABEENTAA**  
**Dambii Lakk: 8/1990**  
**Dambii Bulchiinsa Faaynaansii**  
**Mootummaa Naanno Oromiyaa**  
**murteessuuf bahe**  
 ..... *Fuula 1*

**መግለጫ**  
 ደንብ ቁጥር ፮/፲፱፻፺፯  
 የኦሮሚያ ክልላዊ መንግሥት የፋይናንስ  
 አስተዳደር ለመወሰን የወጣ ደንብ  
 ..... ፲፮/1

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*Oromia Regional State Financial*  
*Administration Regulations*  
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**DAMBII BULCHINSA**  
**FAAYNAANSII**  
**MOOTUMMAA**  
**NAANNOO OROMIYAA**  
**MURTEESSUUF BAHE**

*Koree hojii raawwachiiftuun Mootummaa Naannoo Oromiyaa aangoo Labsii Bulchiinsa Faaynaansii Mootummaa Naannoo Oromiyaa lakkofsa 17/1989 keeyyata 67 kennameefiin dambii kana baaseera.*

**KUTAA TOKKO**  
**WALII-GALA**

1. *Mata duree Gabaabaa*  
 Dambiin kun "Dambii Bulchiinsa Faaynaansii Mootummaa Naannoo Oromiyaa murteessuuf bahe Lakk. "8/1990" jedhamee waamamuu ni danda'a.

**የኦሮሚያ ክልላዊ መንግሥት የፋይናንስ**  
**አስተዳደርን ለመወሰን የወጣ ደንብ**

የኦሮሚያ ክልላዊ መንግሥት ሥራ አስፈጻሚ ኮሚቴ በኦሮሚያ ክልላዊ መንግሥት የፋይናንስ አስተዳደርን አዋጅ ቁጥር 17/1989 አንቀጽ 67 በተሰጠው ሥልጣን መሠረት ይህን ደንብ አውጥቷል።

**ከፍል አንድ**  
**ጠቅላላ**

፩ አዋጅ ርዕስ  
 ይህ ደንብ "የኦሮሚያ ክልላዊ መንግሥት የፋይናንስ አስተዳደርን ለመወሰን የወጣ ደንብ ቁጥር ፮/፲፱፻፺፯" ተብሎ ሊጠቀስ ይችላል።

**OROMIA REGIONAL STATE**  
**FINANCIAL**  
**ADMINISTRATION**  
**REGULATIONS**

These Regulations are issued by the Executive Committee of Oromia Regional State pursuant to Article 67 of the Oromia Regional State Financial Administration Proclamation No. 17/1997.

**PART ONE**  
**GENERAL**

1. *Short title*  
 These Regulations may be cited as the "Oromia Regional State Financial Administration Regulations No. 8/1998."

2. *Hiikkaa*

Dambii kana keessatti:

1. "Kaffalii dursaa" jechuun, kaffalii jijjiirraan gatii itti hin godhaminii fi kaffalii fudhataan yeroo murtaah- een booda ofirraa buusu yoo ta'u, waliigaltee bu'uura godhachuudaan dirqamni waliigalticha irratti tuqame otoo hin xumuramin dura kaffalii sadarkaa sadaarka- adhaan godhamu hin dabal- atu.
2. "Kabachiisa caalbaasii" jechuun, kontraaktarichi ykn meeshaalee kan dhiyeessu ykn tajaajila kan kennu, ca- albaasicha yoo mo'ate waliigalticha kan mallatteessu ta'uu isaatiif wabii akka ta'u mana hojii mootumma- atiiif kan kennu boondii caal- baasii ykn qabdi wabumm- aati.
3. "Baasii kaappitaalaa" jechu- un;
  - (a) Daandiiwwan, biilsota ykn ijaarsawwan biraa osoo hin dabal in lafa qab- achuudhaaf, deebisanii qabachuudaaf, fooyyessu- udhaaf ykn qopheessu- udhaaf,
  - (b) Daandiiwwan, biilsota ykn ijaarsawwan biraa qabachuudhaaf, hojjachu- udhaaf, qopheessuudh- aaf ykn fooyyessuudh- aaf,
  - (c) Pilaantota sossu'an ykn hin sossuone, meeshaaw- wan, meeshaawwan taja- ajilaa, konkolaataawwa- nii fi dooniiwwan qabachu- udhaaf, dhaabuudhaaf ykn bakka buusuudh- aaf,
  - (d) Armaan oliti keeyyata xi- qqaa (a-c)tti kan tarreeff- aman raawwachuudh- aaf ykn hojiiwwan invest- imentii qabachuudhaaf baasii godhameef ykn ba- asii godhamuuf akka oolu nama kamiifiyyuu kaffalii dursaa, gargaar- sa ykn deeggarsa maall- aqaa gara biraa kennuu,
  - (e) Dhaabbatoota daldalaa namummaan seeraan ke- nnameef keessatti kaap- pitaala gahee aksiyoo- naa ykn kaappitaala liqii abbummaadhaan qabachuudhaaf,
  - (f) Tajaajila gorsaa dhimmota armaan olitti tarreeff- aman wajjiin wal-qabat- eef baasii godhameedha.
4. "Waliigaltee" jechuun manni hojii mootummaa kamiyyuu maqaa Mootum- maa Naannoo Oromiyaat- iin kan godhu waliigaltee:

፪. ትርጓሜ

በዚህ ደንብ ውስጥ:-

- ፩. "የቅድሚያ ክፍያ" ማለት የዋጋ ልውውጥ ያልተደረገበት እና ተቀባዩ ከተወሰነ ጊዜ በኋላ የሚያወራርደው ክፍያ ሲሆን፤ ሆኖም ውልን መሠረት በማድረግ በውሉ የተመለከተው ግዴታ ከመጠናቀቁ በፊት በየደረጃው የሚደረግን ክፍያ አይጨምርም።
- ፪. "የጨረታ ማስከበሪያ" ማለት የሥራ ተቋራጫ ወይም የዕቃ አቅራቢው ወይም አገልግሎት ሰጪው ጨረታውን ቢያሸንፍ ውሉን የሚፈርም ለመሆኑ ዋስትና እንዲሆን ለአርሚያ ክልላዊ መንግሥት የሚሰጠው የጨረታ ቦንድ ወይም የዋስትና መያዣ ነው።
- ፫. "የካፒታል ወጪ" ማለት
  - (ሀ) መንገዶችን፣ ሕንጻዎችን ወይም ሌሎች ግንባታዎችን ሳይጨምር መሬትን ለመያዝ ፣ መልሶ ለመያዝ፣ ለማሻሻል ወይም ለማዘጋጀት፤
  - (ለ) መንገዶችን፣ ሕንጻዎችን ወይም ሌሎች ግንባታዎችን ለመያዝ ፣ ለመሥራት፣ ለማዘጋጀት ወይም ለማሻሻል፤
  - (ሐ) ተንቀሳቃሽ ወይም የማይንቀሳቀሱ ፕላንቶችን፣ መሣሪያዎችን፣ መገልገያዎችን፣ ተሽከርካሪዎችን እና መርከቦችን ለመያዝ፣ ለመትከል ወይም ለመተካት፤
  - (መ) ከዚህ በላይ ከፊደል (ሀ-ሐ) የተዘረዘሩትን ለመፈጸም ወይም የኢንቨስትመንት ሥራዎችን ለመያዝ ለተደረገ ወይም ለሚደረግ ወጪ እንዲውል ለማናቸውም ሰው የቅድሚያ ክፍያ፣ ዕርዳታ ወይም ሌላ ዓይነት የገንዘብ ድጋፍ መጠጠት፤
  - (ሠ) የሕግ ሰውነት በተሰጣቸው የንግድ ድርጅቶች ውስጥ የአክሲዮን ድርሻ ካፒታል ወይም የብድር ካፒታል በባለቤትነት ለመያዝ፤
  - (ረ) ከዚህ በላይ ከተዘረዘሩት ጋር ለተያያዘ የምክር አገልግሎት የተደረገ ወጪ ነው።
- ፬. "ውል" ማለት ማንኛውም የመንግሥት መ/ቤት በአርሚያ ክልላዊ መንግሥት ስም የሚያደርገውን፤

2. *Definition*

In these Regulations:

1. "Advance" means a payment for which there is no exchange of value and that is to be accounted for by the recipient at some later date and does not include a progress payment made on account of, but before the completion of a contract.
2. "Bid security" means a bid bond or security deposit given by a contractor or supplier or service-giver to the government to guarantee entry into a contract if the contract is awarded to that contractor or supplier or service-giver.
3. "Capital expenditure" means:
  - (a) the acquisition, reclamation, enhancement or laying out of land exclusive of roads, buildings or other structures,
  - (b) the acquisition, construction, preparation, enhancement or replacement of roads, buildings and other structures,
  - (c) the acquisition, installation or replacement of movable or immovable plant, machinery and apparatus, vehicles and vessels,
  - (d) the making of advances, grants or other financial assistance to any person towards expenditure incurred or to be incurred by him on the matters mentioned in paragraphs (a-c) above or in the acquisition of investments,
  - (e) the acquisition of share capital or loan capital in business organizations, and
  - (f) any associated consultancy costs of the above.
4. "Contract" includes:

- (a) Hojii konistraakshinii
  - (b) Dhiheessa meeshaa
  - (c) Tajaajilaa ykn
  - (d) Kiraa ni dabalata.
5. "Kabachiisa waliigaltee" jechuun:
- (a) Kontraaktarichi hojii ykn meeshaa dhiyeessan ykn tajaajila kennaan bu'uura waliigaltichaatiin raawwatu dhiisuu isaatiin miidhaa dhaqqabu sirreessuudhaaf maqaa isaatiin Mootummaa Naannoo Oromiyaa tiif kan kennamu,
    - (i) Miidhaa Mootummaa Naannoo Oromiyaa irra gahe kiisuudhaaf ykn
    - (ii) Bu'uura haalawwanii fi jechoota boondii kaffalii ykn boondii raawwii nsaa irratti tuqamaniitiin raawwii waliigaltichaa xumuruudhaaf kan oolu, boondii kaffalii ykn boondii raawwii, ykn.
  - (b) Bu'uura jechootaa fi haalawwan dirqama waliigaltichi ittiin galameetiin kan raawwatamu ta'uusaatiif wabii akka ta'u koontraaktarichi hojii ykn meeshaa dhiyeessaan ykn tajaajila kennaan Mootummaa Naannoo Oromiyaatiif kan kennu qabdi wabummati.
6. "Ittigaafatamummaa eegumsaa" jechuun itti gaafatamaa olaanaa mana hojii mootummaatiin ykn nama ittigaafatamichi bakka buusuun, qabeenyi mootummaa hanga dhabamsiifamutti, ykn galmees irraa hanga haqamutti, ykn hojjataa gara biraatiin ykn eegumsa mana hojii jala akka oolu hanga dabrutti, qabeenya mootummaa qabuu fi eeguudhaaf, itti gaafatamummaa hojjataa mootummaa tokkoof kennamuudha. Ittigaafatamummaan kunis qajeelfama Biiroo Faaynaansiitiin bahu irratti bu'uureffamuudhaan itti gaafatamummaa galmees qabuus dabalachuu ni danda'a.
7. "Idaa dabarsuu" jechuun ittigaafatamummaa idaa kaffaluu nama tokkorraa ykn dhaabbata irraa gara biraatti dabarsuu yoo ta'u abbootii idaa ykn abbootii maallaqaa jiddutti dabarsaa godhamu kan ilaalu ta'uu ni danda'a.

- ሀ) የኮንትራክት ሥራ፤
  - ለ) የዕቃ አቅርቦት፤
  - ሐ) የአገልግሎት ወይም
  - መ) የኪራይ ውልን ይጨምራል።
- ፮. "የውል ማስከበሪያ" ማለት
- ሀ) የሥራ ተቋራጫ ወይም የዕቃ አቅራቢው ወይም አገልግሎት ሰጪው በውሉ መሠረት ባለመረጃ ምክንያት የሚደርሰውን ጉዳት ለማስተካከል በአርሱ ስም ለአርሚያ ክልላዊ መንግሥት የሚሰጥ፤
  - (i) የአርሚያ ክልል መንግሥት የደረሰበትን ጉዳት ለመከሰድ ወይም
  - (ii) በከፍተኛ ጉዳይ ወይም በአፈጻጸም ጉዳይ በተመለከተት ቃላትና ሁኔታዎች መሠረት የውሉን አፈጻጸም ለማጠናቀቅ የሚውል የከፍተኛ ጉዳይ ወይም የአፈጻጸም ጉዳይ ወይም
  - ለ) በውሉ ግዴታ በተገባባቸው ቃላትና ሁኔታዎች መሠረት የሚፈጸም ለመሆኑ ዋስትና እንዲሆን የሥራ ተቋራጫ ለአርሚያ ክልላዊ መንግሥት የሚሰጠው የዋስትና መያዣ ነው።
- ፯. "የጥበቃ ኃላፊነት" ማለት በመንግሥት መ/ቤት የበላይ ኃላፊ ወይም ኃላፊው በወከለው የሥራ መሪ የመንግሥት ኅብረት እስከሚወገድ ወይም ከመዝገብ እስከሚሠረዝ ወይም በሌላ ሠራተኛ ወይም መ/ቤት ጥበቃ ሥር እንዲውል እስከሚተላለፍ ድረስ የመንግሥት ኅብረት ለመያዝና ለመጠበቅ ለአንድ የመንግሥት ሠራተኛ የሚሰጥ ኃላፊነት ነው። ይህም ኃላፊነት ከፋይ ናንሰ ቢሮ በሚወጣ መመሪያ በተመለከተው መሠረት መዝገብ የመያዝ ኃላፊነትንም ሊጨምር ይችላል።
- ፰. "ዕዳን ማስተላለፍ" ማለት ዕዳን የመክፈል ኃላፊነትን ከአንድ ሰው ወይም ድርጅት ወደሌላ ማስተላለፍ ሲሆን በባለዕዳዎች ወይም በባለን ዘቦች መካከል የሚደረገውን ማስተላለፍ የሚመለከት ሲሆን ይችላል።

- (a) a construction contract,
  - (b) a supply contract,
  - (c) a service contract, or
  - (d) a lease, entered into on behalf of the Government by a public body.
5. "Contract security" means:
- (a) A payment bond or a performance bond given on behalf of a contractor or supplier or any other person to Oromia Regional State to make good on any default by the contractor or supplier or another person under the contract by:
    - (i) compensating the Oromia Regional State or
    - (ii) completing the performance of the contract to the extent required by the terms and conditions of the payment bond or performance bond, or
  - (b) A security deposit given by the contractor to the State Government to secure the performance of the contract to the extent required by the terms and conditions of the contract;
6. "Custodial responsibility" means the responsibility conferred on a government employee by the head of a public body or his delegated manager to protect and maintain public property, until either its disposal or deletion or its transfer to the custody of another employee or organization. This responsibility may also include the record keeping required under the directives of the Finance Bureau.
7. "Debt assignment" means the transfer of the responsibility for a debt from one person or organization to another. It may refer to a transfer from one debtor to another or one creditor to another.

- 8. "Haquu" jechuun qabeenyaan mootummaa fi gatiin isaa gal-mee irraa akka haqamu gochu-udha.
- 9. "Dhabamsiisuu" jechuun qabe-nyaa mootummaa gurgurtaa-dhaan ykn jijjiirraadhaan qaama gara biraatiif dabar-suu ykn akka badu gochuu-dha.
- 10. "Ariifachiisaa" jechuun yaad- amuu kan hindandeenye haal-awwan walqabatan ykn tarka- anfii hataattamaa fudhachuu kan gaafatu ykn firii kanneen- umaati.
- 11. "Kaffalii meeshaa fi tajaaji- laa" jechuun dhiheessii meesh- aatiif, tajaajila argachuudhaa fi meeshaa tajaajilaatti fayya- damuudhaaf ittin fayyadamto- otni kaffalii mana hojii mootu- mmaatiif godhan yoo ta'u adaba hin dabalatu.
- 12. "Meeshaa dhaabbii" jechuun emeeshaa qaamaan mul'atuu fi gatiin kophaasaa Birrii 200 fi isaan ol kan ta'e waggaa tokkoo oliif faaydaa dinagdum- maa kan qabaatu fi tajaajila kennuu irratti kan argamu kan akka biilsaa, daandii, bo'oo dhangala'aa, riqicha, jall- isii, hidha, meeshaa biiroo, ko- mpiitara, meeshaa ulfaataa, konkolaataa, doonii, xiyaaraa fi kkf ni dabalata.
- 13. "Karoora fiisikaalaa" jech- uun kanneen armaan gadii ni dabalata:
  - (a) Tilmaama dinagdee Maakiroo wajjiin haala wal simateen ragga'ee kanjiru jiru bu'uura tilm- aama kaffalchiisuu gibira- aatiin walitti ni qabama jedhamee kan yaadamu galii mootummaa.
  - (b) Haala jijjiirraan imaam- mataa itti hin godhamin- iin kan hojjatamu karo- rri dinagdee Maakiroo g aliiwwan mootummaa taaksii hin taane irraa (bu'aa qulqullaaha kan dhaabilee hojii misooma mootummaa irraa kaffal- iwwan irraa gatii itti fay- yadamtoota irra walitti qabamu irraa fi kkf irraa) galii walitti qab- ama jedhamee yaadame,

፩. "መሠረዝ" ማለት የመንግሥትን ንብረት እና ዋጋውን ከመዝገብ እንዲሰረዝ ማድረግ ነው።

፪. "ማስወገድ" ማለት የመንግሥትን ንብረት በሽያጭ ወይም በዝውውር ለሌላ ወገን ማስተላለፍ ወይም እንዲጠፋ ማድረግ ነው።

፫. "አስቸኳይ" ማለት ሊታሰቡ የማይችሉ የተያያዙ ሁኔታዎች ወይም አፋጣኝ እርምጃዎች መውሰድን የሚጠይቅ ወይም የእነዚህ ውጤት ነው።

፬. "የዕቃና የአገልግሎት ክፍያ" ማለት ለዕቃ አቅርቦት ፣ አገልግሎት ለማግኘት እና በመገልገያዎች ለመጠቀም ተጠቃሚዎች ለመንግሥት መ/ቤቶች የሚያደርጉት ክፍያ ሲሆን መቀጫን አይጨምርም።

፭. "ቋሚ ንብረት" ማለት ግዙፋዊ ሀልዎት ያለውና የተናጠል ዋጋው ብር 200 እና ከዚያ በላይ የሆነ ከአንድ ዓመት በላይ ለሆነ ጊዜ አኮኖሚያዊ ጠቀሜታ የሚኖረው እና አገልግሎት በመስጠት ላይ የሚገኝ እንደ ሆነ፡ መንገድ፣ የፍላጎት መለመር፣ ድልድይ፣ መስኖ፣ ግድብ፣ የቢሮ ዕቃ፣ ኮምፒውተር፣ ከባድ መግሪያ ፣ ተሽከርካሪ፣ መርከብና አውሮፕላን፣ የመሳሰሉ ሌሎችን ይጨምራል።

፮. "የፋይናንስ ዕቅድ" የሚከተሉትን ይጨምራል፡

(ሀ) ከማክሮ ኢኮኖሚያዊ ግምት ጋር በተጣጣመ ሁኔታ ፀንቶ ባለው የግብር ማስኬፊያ መጣኔ መሠረት ያሰበሰባል ተብሎ የታሰበውን የመንግሥት ገቢ፤

(ለ) የፖሊሲ ለውጥ ባልተደረገ ገቢት ሁኔታ በሚሠራ የማክሮ-ኢኮኖሚያዊ ዕቅድ ታክስ ከልሆኑ የመንግሥት ገቢዎች ከመንግሥት የልማት ሥራ ድርጅቶች የዘቀጠት ጉርጉም ፣ ክፍያዎች ፣ ከተጠቃሚዎች ከሚሰበሰቡ ዋጋ ውዘተ ያሰበሰባል ተብሎ የታሰበውን ገቢ ፤

8. "Deletion" means the removal of public property and its value from the records.

9. "Disposal" means the sale or transfer of public property to another party or scrap of public property.

10. "Emergency" means an unforeseen combination of circumstances or the resulting state that calls for immediate action.

11. "Fees and Charges" means a payment made by users to public bodies for the supply of goods, rendering of services and use of facilities; and does not include fines or penalties.

12. "Fixed Assets" means any tangible asset costing Birr 200 or more that is in operational use and that has a useful economic life of more than one year, such as buildings, roads, swers, bridges, irrigation systems, dam, furniture, computers, heavy equipment, vehicles, ships and aircraft.

13. "Fiscal plan" includes:
 

- (a) revenue forecasts at the existing rates of taxation consistent with the macroeconomic assumptions,
- (b) forecasts of non-tax revenues (surplus of public enterprises, fees, user charges, etc.) based on macroeconomic projections, but without any changes in policy.

- (c) Tilmaama galii dabalamaan walitti qabamuu danda'u fakkeenyaaf taarifa gibiraa ol aanaa buusuudhaan, sirna gibiraa adda ta'e dhiriirsudhaan ykn haala gibira walitti qabuutiin kan dhaabbate ykn fooyya'ina caasaa bulchiinsaa gochuudhaan dabalamaan tilmaama galii walitti qabamuu danda'uu,
  - (d) Hammattaa imaamata dhaabilee hojii misooma mootummaatiin, imaammata gateessaa gatii damee dhinagdee mootummaatiin, sababii kaffaliwwan tajaajiloota hawaasummaa irratti jijjiirraan godhameetiin ni argama jedhamee kan yaadamu galii dabalataa,
  - (e) Maddaawwan biyya keessaaf biyya alaa irraa liqqi fi gargarsaan ni argama jedhamee yaadamu,
  - (f) Tilmaama baasii marmaartuu fi baasii misoomaa.
14. "Odiitii keessaa" jechuun sirnoota to'annaa diriirfamanii fi raawwii hojii ilaalchisee gorsa kennuudhaaf akka tajaajilu kan dhaabbatu, sochiiwwan bulchiinsaa dabalatee raawwiin hojii kamiyyuu sirrii fi sirnaa fi mala madaallii eeggateenii fi haala bilisa ta'een hojii gamaaggamaa gochuudhaa.
  15. "To'annaa keessaa" jechuun qabeenya mootummaa badii irraa ittisuudhaaf, wayitummaa ragalee herregaa, sirrummaa fi amansiisummaasaanii mirkaneessuudhaaf, gahumsa raawwii hojii guddisuudhaaf qajeelfamootanii fi dambiileen kabajamuusaanii mirkaneessuudhaaf sirna ijaarumsaa fi sirna raawwii hojii gaggeessitoonni hojii hordofanii dha.
  16. "Sirna bara lubbuu" jechuun hojiiwwan meeshaa mootummaa wajjiin wal-qabatanii fi baasiwwan, jechuunis, hojii karooruu, qabuu, fuudhuu, itti fayyadamuu, suphuu, leessuu ykn dhabamsiisuu ykn hojii galmees irraa haquu yaada keessa galchuudhaan hojii bulchiinsaa fi to'annaan meeshaa mootummaa karaa gahumsa qabuun akka qajeelu gochuudha.
  17. "Billeetoo maallaqaa dabarfamu" jechuun mallattoo gochuudhaan ykn mallattoodhaan alatti sababii nama tokko irraa gara nama biraatti dabreetiin nama itti dabreetiif mirga abbummaa kan argamsiisu billeetoo maallaqaati.
  18. "Kaffalii sadarkaa sadarkaadhaan godhamu" jechuun raawwanan waliigaltee guutummaa guutuutti osoo hin xumuramin dura isa raawwatameef bu'uura jechoota waliigaltichaatiin Mootummaa Naannoo Oromiyaatiin ykn maqaa Mootummaa Naannoo Oromiyaatiin kaffalii raawwatuudha.

- (h) ከፍተኛ የግብር መጣኔ በመጣል የተለየ የግብር ሥርዓት በመዘርጋት ወይም በግብር አሰጣፊ ረገድ የተቋም ወይም የአስተዳደር መዋቅር ማሻሻያ በማድረግ በተጨማሪነት ሊሰጠው የሚችለውን የገቢ ግምት፤
- (መ) በመንግሥት የልማት ሥራ ድርጅቶች የፖሊሲ ማዕቀፍ፣ በመንግሥት ከፍለ-ኤኮኖሚ የዋጋ ትመና ፖሊሲ፣ በማገባበራዊ አገልግሎቶች ክፍያዎች ላይ ለውጥ በመደረጉ ምክንያት ይገኛል ተብሎ የሚታሰበውን ተጨማሪ ገቢ፤
- (ሠ) ከአገር ውስጥ እና ከውጭ አገር ምንጮች በብድር እና በእርዳታ ሊገኝ ይችላል ተብሎ የሚታሰበውን፤
- (ረ) የመደበኛ እና የልማት ወጪን ግምት።

፲፩. "የውስጥ እድገት" ማለት የተዘረጉ የቁጥጥር ሥርዓቶችን እና የሥራ ክንዋኔዎችን በሚመለከት ምክር ለመስጠት እንዲያገለግል የሚቋቋም የአስተዳደር እንቅስቃሴዎችን ጨምሮ ማናቸውንም የሥራ ክንውን በትክክል ሚዛናዊነቱን የጠበቀ ሥርዓትና ዘዴ ከማንኛውም ሁኔታ ነፃ ሆኖ የመገምገም ተግባር ነው።

፲፪. "የውስጥ ቁጥጥር" ማለት የመንግሥት ሀብት ከጥፋት ለመከላከል፣ የሂሳብ መረጃዎችን ወቅታዊነት፣ ትክክለኛነት እና አስተማማኝነት ለማረጋገጥ፣ የሥራ ክንውን ብቃት ለማሳደግ እና ደንቦች እና መመሪያዎች መከበራቸውን ለማረጋገጥ የሥራ አመራሩ የሚከተለው የአደረጃጀትና የሥራ አፈጻጸም ሥርዓት ነው።

፲፫. "የሕይወት ዘመን ሥርዓት" ማለት ከመንግሥት ንብረት ጋር የተያያዙ ተግባሮች እና ወጪዎችን ማለትም የማቀድ፣ የመያዝ፣ የመረከብ፣ የመጠቀም፣ የጥገና፣ የፍጆታ ወይም የማስወገድ ወይም ከመዘገብ የመሠረዝ ተግባራትን ከግምት ውስጥ በማስገባት የመንግሥት ንብረት አስተዳደር እና ቁጥጥር ብቃት ባለው መንገድ እንዲመራ ማድረግ ነው።

፲፬. "የሚተላለፍ የገንዘብ ሰነድ" ማለት ምልክት በማድረግ ወይም ያለምልክት ከአንድ ሰው ወደ ሌላ በመተላለፍ ምክንያት ለተላለፈለት ሰው የባለቤትነት መብት የሚያስገኝ የገንዘብ ሰነድ ነው።

፲፭. "በየደረጃው የሚደረግ ክፍያ" ማለት የውሉ አፈጻጸም ሙሉ በሙሉ ከመጠናቀቅ በፊት በክፍል ለተፈጸመው የውሉ ክፍል በውሉ ቃሎች መሠረት በእርሚያ ክልላዊ መንግሥት ወይም በእርሚያ ክልላዊ መንግሥት ስም የሚፈጸም ክፍያ ነው።

- (c) estimation of additional revenues, which may be mobilized by for example, higher tax rates, a different tax structure, or institutional and administrative reforms in tax collection.
  - (d) estimation for additional income resulting from changes in the policy framework for public enterprises, public sector pricing policy, charges in the social sectors, etc.
  - (e) estimates of resources available from internal and external borrowing and grants.
  - (f) projections of current and development expenditure.
14. "Internal audit" means a systematic, independent and appraisal of all operations, including administrative activities, for purposes of advising management practices and controls.
  15. "Internal control" means the plan of organizations and all the coordinated methods and measures adopted by management to safeguard asset, ensure the timeliness, accuracy and reliability of accounting data, promote operational efficiency and maintain adherence to regulations and directives.
  16. "Life-Time Approach" means the effective management and control of public property by taking into account all associated activities and costs; namely, planning, acquisition, receipt, use, maintenance, consumption or disposal or write-off of public property.
  17. "Negotiable security" means a financial instrument, which is transferable from one person to another, by being delivered with or without endorsement so that the title passes to the transferee.
  18. "Progress payment" means a payment made by or on behalf of Oromia Regional State under the terms of a contract in respect of which the payment is made but before the performance of the whole contract.

- 19. "Maallaqa qabamu" jechuun bu'uura waliigaltichaatiin kontraaktarichi hojii kan gaafatamu kaffalii sadarkaa sadarkaadhaan godhamu keessaa raawannaan waliigaltichaa hamma dhumuttii fi kontraaktarichi koontraktaroota hojii xixiqqoof kaffalii raawachuunsaa hanga mirkanaahutti koontraaktaricha hojiif osoo hin kaffalamin herrega turuudha.
- 20. "Qabdi wabummaa" jechuun:
  - (a) Billeettoo dabarsuu ta'ee:
    - (i) Biiroo Faaynaansiitiif kan kaffalamuu fi,
    - (ii) Jaarmiyaa maallaqaa beekameen kan mirkanaahe ykn jaarmiyaa maallaqaa beekameen maqaa isaatiin kan bahe,
  - (b) Boondii mootummaadhaan wabbummaan itti kenname, ykn,
  - (c) Mana hojii mootummaatiin fudhatama argachuu kan danda'uu fi wabummaa walfakkaataa Biiroo Faaynaansiitiin ragga'eedha.
- 21. "Meeshaa dhumataa" jechuun meeshaa dhaabbataan ala kan ta'e meeshaa mootummaa kamiyyuu yoo ta'u yeroo itti bitame irraa kaasee waggaa tokkoof faaydaa irra kan ooluu fi meeshaa gatiin Birrii 200 gad ta'es ni dabalata.
- 22. "Tarreeffama dhiheessitootaa" jechuun Biiroo Faaynaansiitiin ykn mana hojii mootummaa kan biraaf aangoo kennameen kan dhaabbatuu fi kan eeggamu manneetiin hojii mootummaa dorgomtummaa caalbaasiitiin fudhachuu kan danda'an facaatii maqaa fi teessoo dhiheessitootaa qabatuudha.

**KUTAA LAMA  
ITTIGAAFATAMUMMAA  
FAAYNAANSII**

- 3. *Itti Gaafatamummaa Biiroo Faaynaansii*  
Biiron faaynaansii:
  - (a) Dambii kanarratti akka ka'a'ametti hojii faaynaansii mootummaa keessatti qajeelfamoota imaammatawan faaynaansii mootummaa ilaalan ni baasaa; ni tamsaasa,

፲፱. "የሚያዝ ገንዘብ" ማለት በውሉ መሠረት በሥራ ተቋራጭ ከሚጠየቀው በየደረጃው የሚደረግ ክፍያ ውስጥ የውሉ አፈጻጸም እስከሚጠናቀቅ እና ሥራ ተቋራጭ ለገዑ ሥራ ተቋራጮች ክፍያ መፈፀሙ እስከሚረጋገጥ ድረስ ለሥራ ተቋራጭ ሳይከፈል የሚቆይ ሂሳብ ነው።

፳. "የዋስትና መያዣ" ማለት፡-  
(ሀ) የሀዋላ ሰነድ ሆኖ  
(i) ለፋይናንስ ቢሮ የሚከፈል እና  
(ii) በታወቀ የገንዘብ ተቋም የተረጋገጠ ወይም በታወቀው የገንዘብ ተቋም በራሱ ስም የወጣ፤  
(ለ) በመንግሥት ዋስትና የተሰጠበት ሰነድ ወይም  
(ሐ) በመንግሥት መ/ቤት ተቀባይነት ሊኖረው የሚችል እና በፋይናንስ ቢሮ የዐደቀ ሌላ ተመሳሳይ ዋስትና ነው።

፳፩. "አላቂ ዕቃ" ማለት ከቋሚ ዕቃ ውጭ የሆነ ማናቸውም የመንግሥት ንብረት ሲሆን፤ ከተገዛበት ጊዜ ጀምሮ ለአንድ ዓመት ጥቅም ላይ የሚውል እና ዋጋው ከብር 200 በታች የሆነን ንብረት ይጨምራል።

፳፪. "የአቅራቢዎች ዝርዝር" ማለት በፋይናንስ ቢሮ ወይም በሌላ ስልጣን በተሰጠው የመንግሥት መ/ቤት የሚቋቋም እና የሚጠበቅ የመንግሥት መ/ቤቶች በጨረታ ተወዳዳሪነት ሊቀበሉዋቸው የሚችሉትን አቅራቢዎች ስም እና አድራሻ የሚያዝ ዝርዝር ነው።

**ከፍል ሁለት  
የፋይናንስ ኃላፊነት**

፫. የፋይናንስ ቢሮ ሥልጣንና ተግባር  
የፋይናንስ ቢሮ፡-  
(ሀ) በዚህ ደንብ በዝርዝር እንደተቀመጠው በመንግሥት የፋይናንስ ሥራዎች ሁሉ የመንግሥት የፋይናንስ ፖሊሲዎችን የሚመለከቱ ዝርዝር መመሪያዎችን ያወጣል፤ ያሠራጫል፤

19. "Retention" means a portion of the progress billings called for under the terms of a contract that is not payable to the contractor until the contract has been completed and all subcontractors have been paid by the contractor.

20. "Security deposit" means  
(a) a bill of exchange:  
(i) that is payable to the Finance Bureau, and  
(ii) that is certified by an approved financial institution or drawn by an approved financial institution on itself;  
(b) a government guaranteed bond, or  
(c) such other security as may be deemed appropriate by the public body and approved by the Finance Bureau.

21. "Supplies" means all public property other than fixed assets. It includes all assets that may be used within one year of purchase and costing less than 200 Birr.

22. "Suppliers list" means a list that is established and maintained by the Finance Bureau or by another authorized public body which sets out the names and addresses of suppliers from whom public bodies may solicit bids.

**PART TWO  
FINANCIAL RESPONSIBILITY**

3. *Responsibility of the Finance Bureau*  
The Finance Bureau shall:  
(a) formulate and distribute directives that detail the financial policies of the government in all areas of the government finances as detailed in these Regulations.

(b) Haala hojiin oodiitii keessaa manneetii hojii mootummaa keessatti itti raawwatama qabaatu, sadarkaa hojii barbaachisaa ta'ee fi qajeelfamoota naamusaa ni qopheessa, ni qabata,

(c) Karoora Fiisikaalaa ni qopheessa.

4. *Itti Gaafatamummaa Biiroo Karooraa fi Misooma Dinagdee*

Biiron Karooraa fi Misooma Dinagdee:

- (a) Tilmaama baasii kaappitalaa qindeessuu,
- (b) Hammattaa dinagdee maa-kiroo qopheessuu,
- (c) Sagantaa investmentii mootummaa raawwachiisuu,
- (d) Deggarsa baajata Mootummaa Naanichaatiif barbaachisu qopheessuf ittigaafatamummaa qaba.

5. *Itti Gaafaamummaa Itt Gaafatamtoota Ol aanoo Manneetii Hojii Mootummaa*

Itti gaafatamtoonni ol aanoon manneetii hojii mootummaa qabeenyaan mootummaa itti gaafatamummaa isaanii jala jiru kaayyoo barbaachisaa ta'ee fi kaayyoo qaama Mootummaa barbaachisaa ta'een ragga'e qofaaf ooluu isaa, akkasumas ittiin fayyadamin isaa qusan-naa, ga'umsaa fi bu'a-buusummaa sadarkaa ol aanaadhaan karaa argamsiisuu danda'uun raawwatamuusaa mirkaneessuuf ittigaafatamummaa qabu. Akkaataa armaan olitti ilaala-meen osoo hin daanggeffamin ittigaafatamummaan faaynaansii ittigaafatamtoota olaano manneetii hojii mootummaa kanneen armaan gadiis ni dabalata:

- (a) Mana hojichaa keessatti sirni hojii diriifame sirriitti hojjatuu isaa ni mirkaneessu.
- (b) Hojjatoota isaan jalatti hojjetaniif bakka bu'ummaa ni kennu.
- (c) Hojjatoota mootummaa hojii maallaqa mootummaa fuudhuurrattii fi kaffaluurratti akkasumas rawwanaa bittaa irratti bobba'anii aangoo mallatteessuu ni kennu.

- (ሰ) በመንግሥት መ/ቤቶች የውስጥ ለዲት አሠራር ተፈጻሚነት የሚኖራቸው ተገቢ የሆኑ የሥራ ደረጃና የሥነ ምግባር መመሪያዎችን ያዘጋጃል ይይዛል።
- (ሐ) የፊሊዛል ፕላን ያዘጋጃል።

፩. የፕላንና ኢኮኖሚ ልማት ቢሮ ሥልጣንና ተግባር

- የፕላንና ኢኮኖሚ ልማት ቢሮ፡-
- (ሀ) የካፒታል ወጪ ግምቶችን የማቀናጀት፤
  - (ለ) የማከሮ ኢኮኖሚን ማዕቀፍ የማዘጋጀት፤
  - (ሐ) የመንግሥት ኢንቨስትመንት ፕሮግራምን የማስፈጸም፤
  - (መ) ለክልሉ የሚያስፈልገውን የበጀት ድጋፍ የማዘጋጀት ኃላፊነት አለበት።

፪. የመንግሥት መ/ቤቶች የበላይ ኃላፊዎች ሥልጣንና ተግባር

- የመንግሥት መ/ቤቶች የበላይ ኃላፊዎች በኃላፊነታቸው ሥር የሚገኘው የመንግሥት ሀብት ለተገቢና ለሌሎች ግቦች ለሰጠው የመንግሥት አካል ለፀደቀ ዓለማዊ ብቻ መዋሉን ለንዲሁም አጠቃቀሙ ቁጠባዥ ብቃትን ለሌሎች ለውጤታማነትን በከፍተኛ ደረጃ ሊያስገኝ በሚችል መንገድ መፈፀሙን የማረጋገጥ ኃላፊነት አለባቸው። ከዚህ በላይ በተመለከተው አጠቃላይ አነጋገር ሳይወሰን የመንግሥት መ/ቤቶች የበላይ ኃላፊዎች የፋይናንስ ኃላፊነት የሚከተሉትን ይፈጽሟል፡-
- (ሀ) በመ/ቤቱ ውስጥ የተዘረጋው የአሠራር ሥርዓት በትክክል መሥራቱን ያረጋግጣል።
  - (ለ) ለበታች ሠራተኞቻቸው የውክልና ሥልጣን ይሰጣል።
  - (ሐ) የመንግስት ገንዘብ በመቀበልና በመክፈል ተግባር ለንደዚሁም በግብር ለፈጻሚ ለተሠማሩት የመንግሥት ሠራተኞች የመፈረም ሥልጣን ይሰጣል።

- (b) develop and maintain appropriate standards of work and conduct for application throughout all public bodies internal audit functions,
- (c) prepare fiscal plan.

4. *Responsibilities of the Planning and Economic Development Bureau*

The Planning and Economic Development Bureau shall be responsible for:

- (a) Coordinating capital expenditure estimates,
- (b) Preparation of macro-economic framework,
- (c) Implementation of the Public Investment Program,
- (d) Preparation of estimates of Regional subsidies.

5. *Responsibilities of Heads of Public Bodies*

Heads of public bodies shall have the duty to ensure that all of the resources for which they are responsible are used only for proper and approved purposes, and that they are used in the most economical, efficient and effective way. Without limiting the generality of the foregoing, the financial responsibilities of heads of public bodies shall include but are not limited to:

- (a) ensuring that the system developed within the public body is functioning well,
- (b) issuing delegations of authority to subordinates,
- (c) establishing signing authorities for all employees involved in the process of receiving and disbursing public money and in procurement,

- (d) Sirni odiitii keessaa mana hojjichichaa keessatti dhaabbate humna namaa ga'aa fi barbaachisaa ta'e kan qabu ta'uusaa, odiitiin keessaas karaa saffisaa, bu'a qabeessaa fi karaa dinagdummaa ta'een raawwachuu isaa ni mirkaneessu.
- (e) Mana hojjichaa keessatti kan diriirfame sirni to'annaa keessaa tokkoon tokkoon hojjataa ittigaafatamummaa isaa addaan baase akka raawwatu kan isa dandeessisu qooddaan hojii barbaachisaa ta'e kan godhame ta'uusaa, hojjatootni leenjii fi dandeettii barbaachisaa ta'e qaban ramadamuu isaanii ni mirkaneessu.
- (f) Labsii Bulchiinsa Faaynaansii, Dambii kanaa fi qajeelfamoota Biiron Faaynaansii baasu akka guutamu kan taasisanii fi haala addaa mana hojjichaa kan ilaalan qajeelfamtoota keessaa kan gadifageenyaan raawwannaa hojii agarsii-san ni baasu.
- (g) Waytummaa fi barbaachisaa kan ta'e odeeffannoo fi ragaaleen faaynaansii amansiisaan qophaahuu fi tamsaafamuu isaa ni mirkaneessu.
- (h) Hojjatootni mana hojjichaa Labsii Bulchiinsa Faaynaansii, Dambii kana, akkasumas Labsicha bu'ura godhachuudhaan sirna hojii diriirfame hordofuudhaan hojii isaanii raawwachuusaanii fi odiitiin keessaa yeroosaa eegatee raawwatamuusaa ni mirkaneessu.

6. Itti Gaafatamummaa Odiitii Keessaa

Odiitin keessaa mana hojii motummaa hundaa ittigaafatamummaa kanatti aanan ni qaabaata:

- (መ) በመ/ቤቱ የተቋቋመው የውስጥ እዲት ሥርዓት ተገቢና በቂ የሰው ኃይል ያለው መሆኑን፣ የውስጥ እዲት ውጤታማ ሊጣነና አኮኖሚያዊ በሆነ መንገድ ማከናወኑን ያረጋግጣል።
- (ሠ) በመ/ቤቱ የተዘረጋው የውስጥ ቁጥጥር ሥርዓት እያንዳንዱ ሠራተኛ ኃላፊነቱን ለይቶ ማከናወን የሚያስችል አስፈላጊ የሥራ ዝርዝር የተደረገበት መሆኑን፣ ተገቢው ሥልጠና እና ችሎታ ያላቸው ሠራተኞች መመደባቸውን ያረጋግጣል።
- (ረ) የፋይናንስ አስተዳደር አዋጁን፣ ይህንን ደንብና የፋይናንስ ቢሮ የሚያወጣቸውን የፋይናንስ መመሪያዎች የተሟላ የሚያደርጉና የመንግሥት መ/ቤቱን የተለየ ሁኔታ የሚመለከቱ ዝርዝር የሥራ አፈጻጸሞችን የሚያሳዩ የውስጥ መመሪያዎችን ያወጣል።
- (ሰ) ወቅታዊ እና አግባብ ያለው አስተማማኝ የፋይናንስ መረጃና ትንታኔ መዘጋጅቱን እና መሠራራቱን ያረጋግጣል።
- (ሸ) የመ/ቤቱ ሠራተኞች የፋይናንስ አስተዳደር አዋጁን፣ ይህንን ደንብ እንዲሁም አዋጁን መሠረት በማድረግ የተዘረጋውን የአሠራር ሥርዓት በመከተል ተግባራቸውን ማከናወናቸውን፣ የውስጥ እዲት ጊዜውን ጠብቆ መፈፀሙን ያረጋግጣል።

፯. የውስጥ እዲት ሥልጣንና ተግባር

የእያንዳንዱ የመንግሥት መ/ቤት የውስጥ እዲት የሚከተሉት ኃላፊነቶች ይኖሩታል፡

- (d) ensuring that the internal audit system is appropriately staffed with trained and qualified manpower and that internal audits are carried out efficiently, effectively and economically,
- (e) ensuring that sufficient numbers of appropriately trained employees are assigned to perform de-secrate function such that proper separation is maintained in the internal control system,
- (f) developing internal directives and procedures, which complement the Financial Administration Proclamation, these Regulations and any financial Directives of the Finance Bureau, which are unique to the particular public body,
- (g) ensuring that timely, relevant and reliable financial information analysis is prepared and disseminated,
- (h) ensuring that the employees of the public body are performing their duties in compliance with the Financial Administration Proclamation, these Regulations and procedures laid down in accordance with the Proclamation, and that the internal audit is carried out timely.

6. Responsibilities of Internal Audit

The internal audit of public bodies shall be responsible for:



- (a) Maallaqnii fi meeshaan-mootummaa karaa barbaachisaa ta'een faaydaa irra ooluusaa mirkaneesuudhaaf yeroo murtaahe keessatti qorannoo ni ad-eemsisa, gabaasa qorannichaas itti gaafatamaa ol aanaa mana hojichaa tiif ni dhiheessa.
- (b) Sagantaalee fi sirnoota odiitii fedhii mana hojichaa guutan ni qoplieessa.
- (c) Mana hojichaa keessatti qajeelfamootnii fi sirnootni keessaa fi alaa barbaachisaa ta'an hangam akka raawwataman garaa garummaa yeroo murtaaheetti madaaluu fi bulchiinsichaaf gabaasa dhiheessuudhaaf sirna dandeessisu ni qopheessa.
- (d) Haalli hojii fi to'annaan keessaa kan baratame safisaa, bu'a qabeessaa fi dinagdummaa ta'uusaa tifi garaa-garummaa yeroo murtaahee keessatti bulchiinsichaaf gorsa ni kenna.

**KUTAA SADI**  
**QOPHII, DHIHAANNA FI**  
**RAGGA'UU**  
**SAGANTAA INVESTIMENTII**  
**MOOTUMMAA**

**7. Qajeeltoo**

- 1. Sagantaan investmentii mootummaa manneetii hojii mootummaa Biiroo Karoraa fi Misooma Dinagdeetiin moggaafamaniin kan qophaahu karoraa faaynaansii baasii kaappitaalaa waggootii sadii walitti aananiiti.
- 2. Baasiin kaappitaalaa kamiyyuu sagantaa investmentii mootummaa keessatti mul'achuu qaba.
- 8. *Qophii fi dhihaannaa sagantaa investmentii mootummaa.* Sagantaan investmentii mootummaa, xalayaa waamicha sagantaa investmentii mootummaa Biiron Karoraa fi Misooma Dinagdee waggaa waggaa dhihaachuu qaba.

(ሀ) የመ/ቤቱ ገንዘብና ንብረት በተገቢው መንገድ ጥቅም ላይ መዋሉን ለማረጋገጥ በተወሰነ የጊዜ ልዩነት ምርመራ ያካሂዳል፤ የምርመራውን ሪፖርት ለመ/ቤቱ የበላይ ኃላፊ ያቀርባል፤

(ለ) የመንግሥት መ/ቤቱን ፍላጎት በተለይ የሚያሟሉ የአዲት ፕሮግራሞች ሥርዓቶች ያዘጋጃል፤

(ሐ) በመንግሥት መ/ቤቱ ውስጥ አግባብ ያላቸው የውስጥና የውጭ መመሪያዎችና ሥርዓቶች ምን ያህል ተፈጻሚ እንደተደረጉ በተወሰነ የጊዜ ልዩነት ለመመዘንና ለአስተዳደሩ ሪፖርት ለማቅረብ የሚያስችል ሥርዓት ያዘጋጃል፤

(መ) የተለመደው የውስጥ አሠራርና ቁጥጥር ቀልጣፋ፣ ውጤታማና ኤኮኖሚያዊ ለመሆኑ በተወሰነ የጊዜ ልዩነት ለአስተዳደሩ ምክር ይሰጣል።

**ከፍል ሦስት**

**የመንግሥት ኢንቨስትመንት ፕሮግራም**  
**ዝግጅት ፡ አቀራረብ እና መፅደቅ**

**፯. መርህ**

፩. የመንግሥት ኢንቨስትመንት ፕሮግራም በፕላንና ኤኮኖሚ ልማት ቢሮ በሚሰየሙ የመንግሥት መሥሪያ ቤቶች የሚዘጋጁ የተከታታይ ሦስት ዓመታት የካፒታል ወጪ የፋይናንስ ዕቅድ ነው።

፪. ማናቸውም የካፒታል ወጪ በመንግሥት የኢንቨስትመንት ፕሮግራም ውስጥ መታየት አለበት።

**፰. የመንግሥት ኢንቨስትመንት ፕሮግራም ዝግጅት እና አቀራረብ**

የመንግሥት ኢንቨስትመንት ፕሮግራም የፕላንና ኤኮኖሚ ልማት ቢሮ በዓመታዊው መንግሥት ኢንቨስትመንት ፕሮግራም ጥሪ ደብዳቤ በሚሰጠው መመሪያ መሠረት ተዘጋጅቶ መቅረብ አለበት።

- (a) conducting internal audit at specific intervals to ascertain that the public money and property are used for intended purposes; and submitting audit reports to the head of the public body.
- (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 may, at regular intervals, test and report to management on the public body's compliance with the applicable internal and external directives and procedures; and
- (d) advising management, at regular intervals, on its internal practices and controls and on whether they are efficient, effective and economical.

**PART THREE**  
**PUBLIC INVESTMENT**  
**PROGRAM PREPARATION,**  
**SUBMISSION AND APPROVAL**

**7. Principle**

- 1. The Public Investment Program is a three-year rolling financial plan of capital expenditure which is to be prepared by public bodies designated by the Planning and Economic Development Bureau.
- 2. All capital expenditures shall be included in the Public Investment Program.

**8. Preparation and Submission of the Public Investment Program**

The Public Investment Program shall be prepared and submitted in accordance with the guidelines prescribed by the Planning and Economic Development Bureau in its annual Public Investment Program call letter.

9. *Gabatee yeroo sagantaa investmentii mootummaa*  
 Biiron Karooraa fi Misooma Dinagdee Biiroo Faaynaansii wajjin mari'achuudhaan qajeel-fama gabatee yeroo sagantaa investmentii mootummaa murteessu ni baasa.

10. *Raggaasisuu Sagantaa Investmentii Mootummaa*

1. Hojiin gamaaggamaa yoo xumuramee fi qorannoon barbaachiisaan yoo raawwatame akkasumas itti gaafatamtoota ol aantota manneetii hojii mootummaa wajjiin mariin godhamu erga xumurameen booda Ittigaa-fatamaan Biiroo Karooraa fi Misooma Dinagdee sagantaa investmentii mootummaa ilaalamee akka deeg-garamuuf koree hojii raawwachiiftuu Naannichaatiif ni dhiheessa.
2. Sagantaa investmentii mootummaa koree hojii raawwachiiftuu mootummaa naannichaatiin deeggarame Caffeedhaa ni dhihaata.

11. *Aangoo addaa*

Manni hojii mootummaa kamiyyuu, guyyaa xalayaa waamicha sagantaa investmentii Mootummaa irratti ibsamutti yoo hin dhiheessin, Biiron karooraa fi Misooma Dinagdee sagantaa investmentii mootummaa keessatti maal akka kaa'amuu qabu ni murteessa.

KUTAA AFUR  
 QOPHII ITTIN  
 DHIHAANNA  
 FIRAGGA'UU

TILMAAMA BAAJATAA

12. *Qajeeltoo*

1. Tilmaamni galii fi baasii baajataa kan qophaahu bara baajata itt aanuuf ta'uu qaba.
2. Sagantaa investmentii mootummaatiin yoo ragga'e malee baasiin kaappitaalaa kamiyyuu baajata kaappitaalaa keessatti eda'amu hin danda'u.
3. Baajata jaapptaalaa keessatti dursaaan kan murtaahu dursan sagantaa investmentii mootummaatiin kan ilaalame bu'uura godhachuu dhaan ta'a.

ii. የመንግሥት ኢንቨስትመንት ፕሮግራም የጊዜ ሠሌዳ  
 የፕላንና ኤኮኖሚ ልማት ቢሮ ከፋይ ናንሰ ቢሮ ጋር በመመካከር የመንግሥት ኢንቨስትመንት ፕሮግራምን የጊዜ ሠሌዳ የሚወስን መመሪያ ያወጣል።

i. የመንግሥት ኢንቨስትመንት ፕሮግራም ስለማጠቃለያ

- ፩. የግምገማው ሥራ ከተጠናቀቀ እና አስፈላጊ የሆነው ማጣራት ከተከናወነ እንዲሁም ከመንግሥት መሥሪያ ቤቶች የበላይ ኃላፊዎች ጋር የሚደረገው ውይይት ከተጠናቀቀ በኋላ የፕላንና ኤኮኖሚ ልማት ቢሮ ኃላፊው የመንግሥት ኢንቨስትመንት ፕሮግራም ታይቶ እንዲደገፍ ለክልሉ ሥራ አስፈጻሚ ኮሚቴ ያቀርባል።
- ፪. በክልሉ ሥራ አስፈጻሚ ኮሚቴ የተደገፈው የመንግሥት ኢንቨስትመንት ፕሮግራም ለክልሉ ምክር ቤት ቀርቦ ይወያያል።

ii. ልዩ ሥልጣን

ማናቸውም የመንግሥት መ/ቤት በመንግሥት ኢንቨስትመንት ፕሮግራም ጥሪ ደብዳቤ በሚገለጸው ቀን ካላቀረበ የፕላንና ኤኮኖሚ ልማት ቢሮ የመንግሥት ኢንቨስትመንት ፕሮግራም ውስጥ ምን ሊካተት እንደሚገባ ይወስናል።

ከፍል አራት  
 የበጀት ግምት ዝግጅት ፡ አቀራረብ  
 እና መፅደቅ

iii. መርህ

- ፩. የገቢ እና የወጪ በጀት ግምት የሚዘጋጀው ለተከታዩ የበጀት ዓመት መሆን አለበት።
- ፪. በመንግሥት ኢንቨስትመንት ፕሮግራም ካልፀደቀ በስተቀር ማናቸውም የካፒታል ወጪ በካፒታል በጀት ውስጥ ሊጠቀሙ አይችሉም።
- ፫. በካፒታል በጀት ውስጥ ቀደም ትኑት የሚወሰነው በመንግሥት ኢንቨስትመንት ፕሮግራም የተመለከተውን ቀደምትነት መሠረት በማድረግ ይሆናል።

9. *Public Investment Program Calendar*

The Planning and Economic Development Bureau shall issue directives on Public Investment Program Calendar in consultation with the Finance Bureau.

10. *Approval of the Public Investment Program*

1. Upon completion of evaluation and any necessary revisions and discussions with the heads of public bodies, the head of Planning and Economic Development Bureau shall present the Public Investment Program to the State Executive Committee for review and recommendation.
2. The Public Investment Program recommended by the State Executive Committee shall be submitted to the State Council for its approval.

11. *Discretion*

If a public body fails to submit its Public Investment Program by the specified date in the call letters, the Planning and Economic Development Bureau shall use its own discretion as to what shall be included in the Public Investment Program.

PART FOUR  
 BUDGET ESTIMATES-  
 PREPARATION, SUBMISSION  
 AND APPROVAL

12. *Principle*

1. Budget estimates of revenue and expenditures shall be prepared for the coming fiscal year.
2. No capital expenditure shall be included in the capital budget if it has not been approved in the public investment program.
3. The priorities established in the Public Investment Program set the priorities of the capital budget.

4. Manni hojii mootoummaa galiisaatiin fayyadamuu akka danda'u hayyamameef yoo jiraatu, galiin akka kanaa dimishaasha ida'ama baajata galii ykn baajata baasii mana hojichaatiif hayyame keessatti eda'amu qaba; herrega qulqullaahemul'isuun hin hayyamamu.

13. Qophii fi dhiheessuu baajataa

1. Tilmaamni baajataa kan qophaahu akkuma barbaachisummaasaatti Oogganaan Biiroo Faaynaansii ykn Oogganaan Biiroo Karooraa fi Misooma Dinagdee xalayaa waammicha baajata waggatiin kan beeksisan fiixee fi sirna ittiin dhihaannaa baajataa bu'uura godhachuudhaan ta'a.
2. Tilmaamni baajata baasii marmartuu, gabaasa yeroo yeroo kan barichaa walakkaa waggaa bara baajata isa jalqabaa, akkasumas raawwan-naa bara baajata darbee kan of keessatti qabate ta'uu qaba.
3. Tilmaamni baajata baasii marmartuu fi kaappitaalaa itt gaafatamtoota ol aanaa manneetii hojii mootummaatiin mallatteefamuu qabu.
4. Tilmaamni baajata galii taaksii fi maddawwan gara biraa irraa argamuu ittigaafatamaa ol aanaa mana hojii mootummaa ittigaafatamummaan kennameeffiin mallatteefamuu qaba.
5. Tilmaamni baajata baasii marmartuu gamaaggamaaf barbaachisaa yeroo ta'us irra deebi'amee akka ilaalamu gochuudhaa fi hojiiwwan xumuraatiif, Biiroo Faaynaansii tiif dhihaachuu qaba.
6. Tilmaamni baajata baasii kaappitaalaa gamaaggamaaf barbaachisaa yeroo ta'uttis irra deebi'amee akka ilaalamu gochuudhaaf, akkasumas hojiiwwan xumuraatiif Biiroo Karooraa fi Misooma Dinagdeetiif dhihaachuu qaba.
7. Tilmaamni baajata galii taaksii fi maddawwan gara biraa irraa argamanii, karaa ittigaafatamaa ol aanaa mana hojii mootummaa ittigaafatamummaan kennameeffiin, Oogganaa Biiroo Faaynaansii tiif dhihaachuu qaba.
8. Tilmaamni baajata mana hojii mootummaa kamiyyuu, bara baajataa itti aanuutti tilmaama gargaarsaa gosaan (bifaan) ni argadha jedhe eegu, gosa gargaarsa bifaan argamuu, gatii maallaqaan ni baasa jedhamee tilmaamamu tarreeffama guutuu wajjiin kan qabatu ta'uu qaba.

፬. በገቢው መጠቀም እንዲችል የተፈቀደለት የመንግሥት መ/ቤት ሲኖር ፣ የዚህ ዓይነቱ ገቢ ለመ/ቤቱ በተፈቀደው የገቢ እንዲሁም የወጪ በጀት ድምር ውስጥ መጠቀሙን ይኖርበታል፤ የተጣራ ሂሳብን ማላየት አይፈቀድም።

፲፫. የበጀት ዝግጅት እና አቀራረብ

- ፩. የበጀት ግምት የሚዘጋጀው እንደ አግባብነቱ የፋይናንስ ቢሮ ኃላፊ ወይም የፕላንና ኤኮኖሚ ልማት ቢሮ ኃላፊ በዓመታዊው የበጀት ጥሪ ደብዳቤ የሚያስታውቁትን ጣሪያ እና የበጀት አቀራረብ ሥርዓት መሠረት በማድረግ ይሆናል።
- ፪. የመደበኛ ወጪ የበጀት ግምት የዘመኑን የመጀመሪያውን ግማሽ ዓመት በጀት ጊዜያዊ ሪፖርት እንዲሁም ያለፈውን ዓመት የበጀት አፈጻጸም የሚያጠቃልል ሊሆን ይገባል።
- ፫. የመደበኛ እና የካፒታል ወጪ በጀት ግምት ስለመንግሥት መ/ቤት የበላይ ኃላፊዎች መፈረም አለባቸው።
- ፬. ከታክስ እና ከሌሎችም ምንጮች የሚገኘው የገቢ በጀት ግምት ኃላፊነቱ በተሰጠው የመንግሥት መ/ቤት የበላይ ኃላፊ መፈረም አለበት።
- ፭. የመደበኛ ወጪ የበጀት ግምት ለግምገማ አስፈላጊ በሚሆንበት ጊዜም እንደገና እንዲታይ ለማድረግ እና ለማጠቃለያ ሥራዎች ለፋይናንስ ቢሮ መቅረብ አለበት።
- ፮. የካፒታል ወጪ የበጀት ግምት ለግምገማ አስፈላጊ በሚሆንበት ጊዜም እንደገና እንዲታይ ለማድረግ እንዲሁም ለማጠቃለያ ሥራዎች ለፕላንና ኤኮኖሚ ልማት ቢሮ መቅረብ አለበት።
- ፯. ከታክስ እና ከሌሎችም ምንጮች የሚገኘው የገቢ በጀት ግምት ኃላፊነቱ በተሰጠው የመንግሥት መ/ቤት የበላይ ኃላፊ አማካኝነት ለፋይናንስ ቢሮ ኃላፊው መቅረብ አለበት።
- ፰. የበጀት ግምት ማናቸውም የመንግሥት መ/ቤት በተከታዩ የበጀት ዓመት በዓይነት አገኛለሁ ብሎ የሚጠብቀውን እርዳታ ግምት ፣ በዓይነት የሚገኘውን እርዳታ ዓይነት ፣ በገንዘብ ያወጣል ተብሎ የሚገመተውን ዋጋ ከተሟላ ዝርዝር ጋር የሚይዝ መሆን አለበት።

13. Preparation and Submission of Budget

1. Budget estimates shall be prepared in accordance with the financial limits and formats prescribed by the Finance and the planning and Economic Development Bureaux in their annual budget call letters.
2. Budget estimates of recurrent expenditures shall include a report on the preliminary budget estimates of results for the first half of the current year and previous year performance.
3. Budget estimates of recurrent and capital expenditures shall be approved and signed by the heads of the public bodies.
4. Budget estimates of revenues from taxation and other sources shall be approved and signed by the heads of the responsible public bodies.
5. Budget estimates of recurrent expenditures shall be presented and submitted to the Finance Bureau for evaluation, any necessary revisions and consolidation.
6. Budget estimates of capital expenditures shall be submitted and presented to the Planning and Economic Development Bureau for evaluation, any necessary revisions and consolidation.
7. Budget estimates of revenues from taxation and other sources shall be presented and submitted by the responsible public bodies to the Finance Bureau.
8. Budget estimates shall include estimates of all aids-in-kind that the public body expect to receive in the upcoming fiscal year including full details of the nature of the aid-in-kind and its estimated monetary value.

14. *Raggaasisuu Tilmaama Baajataa*

1. Tilmaamni baajataa yoo gamaaggamamee fi qulqulleessun barbaachisaa ta'e erga raawwatame, akkasumas mareen ittigaafatamtoota ol aanaa manneetiinhoojii mootummaa wajjiin godhamu erga xumurameen booda, Ooggantichi Biiroo Faaynaansii, tilmaamni baajaa baasii marmartuu fi kaapitaalaa walitti dabalamee ilaalamee akka deeggaramu koree hoji-raawwachiiftuu naannichaatiif ni dhiheessa.
2. Tilmaamni baajataa koree hojii raawwachiiftuu Naannichaatiin deggarama Caffeedhaaf ni dhihaata. Tilmaamni baajatachaa Caffeedhaan erga ragga'een booda Magalata Oromiyaa irratti maxxanfamee ni baha: ittigaafatamtoonni ol aanon mana hojii mootummaa baajatachaa ragga'e akka beekan ni godhama.

15. *Gabatee yeroo Baajataa*  
Biiroon Faaynaansii, Biiroo Karooraa fi Misooma Dinagdee wajjiin mari'achuudhaan, qajeelfama gabatee yeroo baajataa murteessu ni baasa.

16. *Aangoo Addaa*  
Manni hojii mootummaa kamiyyuu Oogganaan Biiroo Faaynaansii bu'uura Dambii kana keeyyat 15 irratti tumameen gabatee yeroo murteessuutiin tilmaama baajatasaa yoo hin dhiheessin Oogganaan Biiroo Faaynaansii fi Oogganaan Biiroo Karooraa fi Misooma Dinagdee aangoo addaa isaan-iitti fayyadamuudhaan tilmaama baajatachaa keessatti maaltu hammatamuu akka qabu ni murteessu.

KUTAA SHAN  
RAAWWANNAA BAAJATAA

17. *Jijjiirraa Baajataa*

1. Koreen hojii raawwachiiftuu naannichaa, sababii jijjiirraa caasaa mana hojii mootummaa ragga'eetiin ykn fiixaan bahiinsa kaayyoowwan mootummaatiif barbaachisaa ta'ee yoo arge, jijjiirraan baajata marmartuu irraa gara kaappitaalaatti akka godhamu hayyamuu ni danda'a.

፲፬. የበጀት ግምትን ስለማዕደቅ

- ፩. የበጀት ግምት ከተገመገመ እና አስፈላጊ የሆነው ማጣራት ከተከናወነ እንዲሁም ከመንግሥት መ/ቤት የበላይ ኃላፊዎች ጋር የማይረገው ወይይት ከተጠናቀቀ በኋላ የፋይናንስ ቢሮ ኃላፊው የተጠቃለለው የመደበኛ እና የካፒታል ወጪ በጀት ግምት ታይቶ እንዲደገፍ ለክልሉ ሥራ አስፈጻሚ ኮሚቴ ያቀርባል።
- ፪. በክልሉ ሥራ አስፈጻሚ ኮሚቴ የተደገፈው የበጀት ግምት ለክልል ምክር ቤት ይቀርባል። የበጀት ግምት በክልል ምክር ቤት ከዐደቀ በኋላ በመገለጥ አሮማያ ታትሞ ይወጣል። እንዲሁም የመንግሥት መ/ቤት የበላይ ኃላፊዎች የዐደቀውን በጀት እንዲያውቁ ይደረጋል።

፲፭. የበጀት የጊዜ ሠሌዳ

የፋይናንስ ቢሮ ከፕላንና ኤኮኖሚ ልማት ቢሮ ጋር በመመካከር የበጀት የጊዜ ሰሌዳን የሚወስን መመሪያ ያወጣል።

፲፮. ልዩ ሥልጣን

ማናቸውም የመንግሥት መ/ቤት የፋይናንስ ቢሮ ኃላፊው በዚህ ደንብ አንቀጽ ፲፭ መሠረት በሚወስነው የጊዜ ሠሌዳ የበጀት ግምት ካላቀረበ የፋይናንስ ቢሮ ኃላፊው እና የፕላንና ኤኮኖሚ ልማት ቢሮ የራሳቸውን ልዩ ሥልጣን በመጠቀም በበጀት ግምት ውስጥ ምን መካተት እንደሚገባው ይወስናሉ።

ከፍል አምስት  
የበጀት አፈጻጸም

፲፯. የበጀት ዝውውር

- ፩. የክልሉ ሥራ አስፈጻሚ ኮሚቴ በዐደቀ የመንግሥት መመሪያ ቤት የአደረጃጀት ለውጥ ምክንያት ወይም ለመንግሥት ዓላማዎች ግብ መድረስ አስፈላጊ ሆኖ ሲያገኘው ከመደበኛ ወደ ካፒታል በጀት ዝውውር እንዲደረግ ሊፈቅድ ይችላል።

14. *Approval of Budget Estimates*

1. Upon completion of evaluations and any necessary revisions and discussion with the heads of public bodies, the Finance Bureau head shall present the compiled budget estimates of recurrent and budget estimates of capital expenditures to the State Executive Committee for review and recommendation.
2. The Budget estimates recommended by the State Executive Committee shall be submitted to the State Council. After approval, the budget estimates shall then be published in the Megeleta Oromia and notification shall be made on the approved estimates to the heads of public bodies.

15. *Budget Calendar*

The Finance Bureau shall issue directives on budget calendar in consultation with the Planning and Economic Development Bureau.

16. *Discretion*

If public body fails to submit its budget estimates by the specified date in the call letters, the Finance and Planning and Economic Development Bureau Heads, in accordance with Article 15 of these Regulations, shall use their own discretion as to what shall be included in the budget estimates.

PART FIVE  
BUDGET EXECUTION

17. *Budget Transfer*

1. The State Executive Committee may authorize transfers from recurrent to capital appropriations when necessitated by an approved reorganization of a public body, or where it can be demonstrated that it is clearly beneficial to the achievement of government objectives.

- 2. Mindaa irraa, hojjataadh-aaf kan kaffalamu gatii humnaa yeroo gabaabaa, ykn gatii tajaajilaa, ykn durgoo irraa gara baajata baasii marmaartuu biraatti jijjiiruun kan danda'amu, jijjiiricha Oogganaan Biiroo Faaynaansii yoo raggaasise qofa ta'a.
- 3. Baasiiwwaan baajata marmaartuu kan biraa irraa, gara mindaatti, gara gatii humnaa hojjatootaaf yeroo gabaabaa keessatti kaffalamuutti, ykn gara gatii tajaajilaatti fi gara durgootti jijjiiruun hin danda'amu.

18. *To'annaa Baajataa*

- 1. Ittigaafatamotoonni ol aanoon mana hojii mootummaa, bu'uura qajeelfama. Oogganaa Biiroo Faaynaansii irraa darbuutiin, galme baajataa jijjiirraa fi ramaddii tokko tokkoo mata duree, damee mata duree baajataatii fi tokko tokko priojektii kaappitaalaatiif hayyame agarsiisu qabachuu qabu.
- 2. Ittigaafatamotoonni ol aanoon mana hojii mootummaa, bu'uura qajeelfama Oogganaa Biiroo Faaynaansii irraa ykn Oogganaa Biiroo Karooraa fi Misooma Dinagdee irraa darbuutiin, odeeffannoo mootummaan baajata irratti giddu galeessummaadhaan to'annaa akka godhu dandeessisan, kennuu qabu.

19. *Baajata Dabalataa*

- 1. Sababii haalli haaraan ykn haalli hin yaadamin uumamuutiin gaaffii baajata marmaartuu dabalataan dhiheessuun barbaachisaa ta'ee yoo argamu, gaaffichi qajeelfama Biiroon Faaynaansii baasu bu'uura godhachuudhaan qophaahee Oogganaa Biiroo Faaynaansiitiif ni dhihaata.
- 2. Sababii haalli haaraan ykn haalli hin yaadamin uumamuutiin gaaffii baajata kaappitaalaa dabalataan dhiheessuun barbaachisaa ta'ee yoo argamu gaaffichi qajeelfama Biiroon Karooraa fi Misooma Dinagdee baasu bu'uura godhachuudhaan qophaahee Oogganaa Biiroo Karooraa fi Misooma Dinagdeetiif ni dhihaata. Garagalchi gaaffichaa Biiroo Faaynaansiitiif ni dabarfama.

ደ. ከደመወዝ ለሠራተኛ ከሚከፈል የአድድሞ ጊዜ የጉልበት ወይም የሌላ ሌላ መደብኛ ወጪ በጀት ማዘዋወር የሚቻለው ዝውውሩን የፋይናንስ ቢሮ ኃላፊው ሲያወድቀው ብቻ ይሆናል ።

ደ. ከሌሎች መደብኛ ወጪዎች በጀት ወይ ደመወዝ ፣ ለሠራተኛ ወይሚከፈል የአድድሞ ጊዜ የጉልበት ወይም የሌላ ሌላ መደብኛ ወጪ ላይ ለሌላ ማዘዋወር አይቻልም ።

፲፰. የበጀት ቁጥጥር

ደ. የመንግሥት መ/ቢ.ቶች የበላይ ኃላፊዎች ከፋይናንስ ቢሮ ኃላፊው በሚተላለፈው መመሪያ መሠረት ለአያንዳንዱ የበጀት ርዕስ ፡ ንዑስ ርዕስ እና ለአያንዳንዱ የካፒታል ፕሮጀክት የተፈቀደውን ዝውውር እና ድልድል የሚያሳይ የበጀት መዝገብ መያዝ አለባቸው ።

ደ. የመንግሥት መ/ቢ.ቶች የበላይ ኃላፊዎች ከፋይናንስ ቢሮ ኃላፊው ወይም ከፕላንና ኢኮኖሚ ልማት ቢሮ ኃላፊ በሚተላለፍ መመሪያ መሠረት መንግሥት በበጀት ላይ በማዕከላዊነት ቁጥጥር ማድረግ የሚያስችለውን መረጃ መስጠት አለባቸው ።

፲፱. ተጨማሪ በጀት

ደ. አዲስ ወይም ያልታሰበ ሁኔታ በመፈጠሩ ምክንያት የተጨማሪ መደብኛ በጀት ጥያቄ ማቅረብ አስፈላጊ ሆኖ ሲገኝ ጥያቄው የፋይናንስ ቢሮ የሚያወጣውን መመሪያ መሠረት በማድረግ ተዘጋጅቶ ለፋይናንስ ቢሮ ኃላፊው ይቀርባል ።

ደ. አዲስ ወይም ያልታሰበ ሁኔታ በመፈጠሩ ምክንያት የተጨማሪ የካፒታል በጀት ጥያቄ ማቅረብ አስፈላጊ ሆኖ ሲገኝ ጥያቄው የፕላንና ኢኮኖሚ ልማት ቢሮ የሚያወጣውን መመሪያ መሠረት በማድረግ ተዘጋጅቶ ለፕላንና ኢኮኖሚ ልማት ቢሮ ኃላፊ ይቀርባል ፣ የጥያቄው ቅጂ ለፋይናንስ ቢሮ ይተላለፋል ።

- 2. Transfers from salaries, wages and allowances to another recurrent expenditure shall be subject to the approval of the Finance Bureau head.
- 3. No transfer shall be allowed from other recurrent expenditures to salaries, wages and allowances.

18. Budgetary Control

- 1. Subject to directives of the Finance Bureau head, the heads of public bodies shall maintain a register of appropriations, authorized transfers and allotments for each budgetary head and for each capital project.
- 2. Subject to directives of the Finance Bureau head and the Planning and Economic Development Bureau head, the heads of public bodies shall provide information to enable the government to maintain necessary central controls over budgetary funds.

19. Supplementary Appropriation

- 1. When the need arises as a result of new or unforeseen conditions, proposals for supplementary appropriations for recurrent expenditures shall be submitted to the Finance Bureau head in accordance with the directives of the Finance Bureau.
- 2. When the need arises as a result of new or unforeseen conditions, proposal for supplementary appropriations for capital expenditures shall be submitted to the Planning and Economic Development Bureau head in accordance with the directives of Planning and Economic Development Bureau; and a copy shall be submitted to the Finance Bureau.

20. *Ittiin Gaaffii Baajataa*  
 Manni hojii mootummaa dabarsa maallaqaa gaafatu kamiyyuu bu'uura qajeelfama Biiron Faaynaansii baasuutiin qitsoota (Orneelota) ittiin gaaffii fi ittiin hayyama baajataa kopphii gahaadhaan guutuudhaan Biiroo Faaynaansiitiif dhiheessuu qaba.

**KUTAA JAHA  
 KAFFALII MAALLAQA  
 MOOTUMMAA**

21. *Hayyama Kennuu*  
 Kaffaliin maallaqa mootummaa raawwatamuu kan danda'u baajatni hayyamame yoo jiraate qofaadha.

22. *Ajajchiisaa kaffalii*  
 Ajajchiisaan kaffalii barbaachisaa ta'e osoo hin guutamin kaffaliin maallaqa mootummaa kamiyyuu raawwatamuu hin danda'u. Kana waan ta'ee fis manneetiin hojii mootummaa kaffalii maallaqa mootummaa raawwatan hundaaf bu'uura qajeelfama Biiroo Faaynaansiitiin bahuutiin ajajchiisaa kaffalii guutuu qabu.

23. *Tarreeffama namoota hayyamni kennameef*

1. Ittigaafatamaa ol'aanaan mana hojii mootummaa kamiyyuuu, facaatii maqaa hojjattoota billeettoowwan dambii kanarratti ilaalaman akka mallatteessan hayyamni kennameef qopheessuu fi qabachuu qaba.

2. Tarreeffamni maqaa hojjetootaa kun abbaa herregaa mana hojichaatiif, itti gaafatamaa odiitii keessaatii fi Biiroo Faaynaansii tiif darbuu qaba.

24. *Raawwatiinsa kaffalii Maallaqa Mootummaa*

Kaffaliwwan maallaqa mootummaa bu'uura qajeelfama Biiron Faaynaansii baasuutiin maallaqa dheedhiidhaan, cheekiidhaan, xalayaa liqitiin, dabarsa baankiitiin, ykn ajajchiisaa kaffaliitiin ni raawwatama.

**KUTAA TORBA  
 KAFFALIIWWAN MEESHA  
 FI TAJAJILAA**

25. *Qajeeltoo*  
 Manneetiin hojii mootummaa, hamma kaffaliwwan meeshaa fi tajaajilaa yeroo murteessan, qajeeltoowwan kanaan gadii yaada keessa galchuu qabu:

፳. የቦጀት መጠየቂያ  
 ማናቸውም የገንዘብ ዝውውር የሚጠይቅ የመንግሥት መ/ቤት የፋይናንስ ቢሮ በሚያወጣው መመሪያ መሠረት የቦጀት መጠየቂያ መፍቀጃ ቅጾችን በባቂ ቅጂ መሙላት እና ለፋይናንስ ቢሮ ማቅረብ አለበት።

**ክፍል ለድለት**

የመንግሥት ገንዘብ ክፍያ

፳፩. ፈቃድ ስለመስጠት  
 የመንግሥት ገንዘብ ክፍያ ሊፈጸም የሚችለው የተፈቀደ በጀት ሲኖር ብቻ ነው።

፳፪. ክፍያ ማዘገፍ  
 ተገቢው የክፍያ ማዘገፍ ላይዋላ ማናቸውም የመንግሥት ገንዘብ ክፍያ ሊፈጸም አይችልም ስለሆነም የመንግሥት መ/ቤቶች ለሚፈጽሙት የመንግሥት ገንዘብ ክፍያ ሁሉ ከፋይናንስ ቢሮ በሚወጣው መመሪያ መሠረት የክፍያ ማዘገፍ መሙላት አለባቸው።

፳፫. ፈቃድ ስለተሰጣቸው ሰዎች ዝርዝር  
 ለ. እያንዳንዱ የመንግሥት መ/ቤት የባላይ ኃላፊ በዚህ ደንብ የተመለከተውን ሰነዶች እንዲፈረሙ ፈቃድ የተሰጣቸውን ሠራተኞች ስም ዝርዝር ማዘጋጀትና መያዝ አለበት።

ለ. የሠራተኞቹ የስም ዝርዝር ለመ/ቤቱ ሂሳብ ሹም ፡ ለውስጥ እዲት ኃላፊ ፡ እና ለፋይናንስ ቢሮ መተላለፍ አለባቸው።

፳፬. የመንግሥት ገንዘብ ክፍያ አፈጻጸም  
 የመንግሥት ገንዘብ ክፍያዎች ፋይናንስ ቢሮው በሚያወጣው መመሪያ መሠረት በጥሬ ገንዘብ ፣ በቼክ ፣ በሌተር እና ክሬዲት ፣ በባንክ ዝውውር ወይም በክፍያ ማዘገፍ ይፈጸማሉ።

**ክፍል ሰባት**

የዕቃ እና የአገልግሎት ክፍያዎች

፳፭. መርህ  
 የመንግሥት መ/ቤቶች የዕቃና የአገልግሎት ክፍያዎችን ልክ በሚወሰኑበት ጊዜ የሚከተሉትን መርሆዎች ከግምት ውስጥ ማስገባት ይኖርባቸዋል፡

20. *Budget Requisition*  
 Any public body which requires a transfer of fund shall complete the necessary number of copies of the Budget Request and Authorization Form in accordance with directives issued by the Finance Bureau and forward them to the Finance Bureau.

**PART SIX**

**PUBLIC DISBURSEMENTS**

21. *Authority*  
 Payments shall be made only if they are approved.

22. *Payment Vouchers*  
 No payment shall be made unless it is adequately vouched and public bodies shall complete Payment Vouchers for all payments in accordance with directives issued by the Finance Bureau.

23. *List of Authorized Persons*  
 1. The head of every public body shall establish and maintain a list of employees whom he has authorized to sign the documents referred to in these Regulations.

2. Such lists shall be circulated to the senior financial officer of the public body, the head of the Internal Audit of the public body and to the Finance Bureau.

24. *Mode of Payment*  
 Payments shall be made by means of cash, check, and letters of credit, bank transfers, or payment orders, in accordance with directives issued by the Finance Bureau.

**PART SEVEN**

**FEES AND CHARGES**

25. *Principles*  
 All public bodies shall consider the following principles in establishing and maintaining fees and charges:

- (a) Hawaasa gibira kaffal-uuf haqaalessa ta'uudhaaf manneetiin hoji mootummaa tajaajila dhiheessaniif ba'aan baasii barbaachisu hawaasa waliigala kaffaloota gibiraa irratti bu'uusaarra karaa itti kutaa hawaasa itti fayyadamaa tajaajilichaa ta'e irratti bu'u barbaaduu ykn,
- (b) Fedhiinii fi dhiheessiin meeshaawwanii fi tajaajilootaa, bifa sirna gabayaa akka hordofu gochuu-dhaan gahumsa itti fayyadamummaa qabeenyaa guddisuu.

26. QAYYABUU DHIHEESSII MEESHAA FI TAJAJILAA  
Manneetiin hojii mootummaa labsii ittiin hundaahan bu'uura godhachuudhaan hojiiwwan raawwatan keessaa itti fayyadamtoota irraa kaffalii meeshaa fi tajaajilaa gaafachuudhaaf sochiiwwan isaanii irratti qayyabannoo adeemsisuu qabu.

27. MADAALIWWAN MURTEESSAA HAMMA KAF-FALIWWAN MEESHAA FI TAJAJILAA  
Manneetiin hojii mootummaa hamma kaffaliiwwan meeshaa fi tajaajilaa yeroo murteessan kanneen armaan gadii yaada keessa galchuu qabu:

- (a) Baasii kaffalicha meeshaa fi tajaajilaa,
- (b) Kaffalichi meeshaa fi tajaajilaa, humna karaa galii maddisiisuutiin qabu akkasumas sochiin kaffalichi irratti murtaa'ee fi hojiiwwan mootummaa kan biroo irratti bu'aa inni qabaatu,
- (c) Itti fayyadamtootni haala qulqullummaa meeshaa ykn tajaajilaa fi haala gatii ilaalchisee humnaa fi fedhii kaf-faluudhaaf qaban,
- (d) Itti fayyadamtootni gatii fi qulqullummaan meeshaawwanii fi tajaajilootaa quubsaata'uusaatiif sadarkaa ilaalchaa isaan qaban.

(ሀ) ለግብር ከፋይ ኅብረተሰብ ፍትሀዊ ለመሆን የመንግሥት መ/ቤቶች ለሚያቀርቡት አገልግሎት የሚያስፈልገው የወጪ ጫና በአጠቃላይ የግብር ከፋይ ኅብረተሰብ ላይ ከሚያርፍ ይልቅ የአገልግሎቱ ቀጥተኛ ተጠቃሚ በሆነው የኅብረተሰብ ክፍል ላይ የሚያርፍበትን መንገድ መፈለግ እና/ወይም፡

(ለ) የዕቃዎችና የአገልግሎቶች አቅርቦት እና ፍላጎት የገበያ ዓይነት ሥርዓትን እንዲከተል በማድረግ የሀብት አጠቃቀምን ብቃት ማሳደግ።

፳፮. የዕቃ እና የአገልግሎት አቅርቦትን ስለማጥናት

የመንግሥት መ/ቤቶች የተቋቋሙበትን አዋጅ መሠረት በማድረግ ከሚያከናውኗቸው ተግባራት ውስጥ ከተጠቃሚዎች የዕቃና የአገልግሎት ክፍያ ለመጠየቅ የሚቻልባቸውን ለመለየት በእንቅስቃሴዎቻቸው ላይ ጥናት ማካሄድ አለባቸው።

፳፯. የዕቃና የአገልግሎት ክፍያዎችን ልክ የመወሰኛ መመዘኛዎች

የመንግሥት መ/ቤቶች የዕቃና የአገልግሎት ክፍያዎችን ልክ በሚወስኑበት ጊዜ የሚከተሉትን ከግምት ውስጥ ማስገባት አለባቸው፡

- (ሀ) የዕቃና የአገልግሎት ክፍያውን ወጪ፡
- (ለ) የዕቃና የአገልግሎት ክፍያው ገቢ በማመንጨት ረገድ ያለውን አቅም እንዲሁም ክፍያው በተጣለበት እንቅስቃሴ እና በሌሎችም የመንግሥት ተግባራት ላይ የሚኖረው ውጤት፤
- (ሐ) ተጠቃሚዎች ከዕቃው ወይም ከአገልግሎቱ ጥራት እና ከዋጋው አንጻር ለመክፈል ያላቸውን ፈቃደኝነት እና አቅም፤
- (መ) ተጠቃሚዎች የዕቃዎች እና የአገልግሎት ጥራት እና ዋጋ አጥጋቢ ስለመሆኑ ያላቸውን አስተያየት ደረጃ።

- (a) the promotion of fairness to tax payers by shifting the costs of a particular activity from taxpayers at large to the specific users who benefit most directly from that activity, and/or
- (b) the promotion of a more efficient allocation of resources by introducing a commercial-type disciplines on the demand for and supply of goods and services.

26. *Survey of Activities*  
Subject to the law which established them, all public bodies shall conduct a survey of all their activities in order to determine those for which they may justifiably subject their clients or users to a fee or a charge.

27. *Criteria for Determining Level of Fees and Charges.*  
In determining the level of fees and charges, all public bodies shall take into consideration the following criteria:

- (a) the cost of the activity in question,
- (b) an initial assessment of the revenue potential of the fee and its ramifications on this activity and other activities of the government,
- (c) the willingness and ability of users to pay in the light of the quality and value of the goods or services; and
- (d) the apparent level of user satisfaction as indicated by quality and value of the goods or services.

28. RAGGAASISUU

Ittigaafatamtootni ol aanoon manneetii hojii mootummaa kaffaliiwwan haaraa akkasumas kaffaliiwwan kanaan dura turan irratti jijjiirraa godhamu ilaalchisee ilaalcha qaban karaa Biiroo Faaynaansiitiin koree hojii raawwachiiftuu Naan-nichaatiif dhiheessanii rag-gaasisuu qabu.

29. BEEKSISUU

Manneetiin hojii mootummaa kaffaliiwwan ragga'an kan meeshaa fi tajaajila haaraa, ykn kaffaliiwwan kanaan dura turan irratti facaatii fooyya'ina godhamanii fi rag-ga'anii guyyaa itti ragga'an waliin beeksisuu qabu.

30. XIINXALUU

Manneetiin hojii mootummaa qajeelfama Biiroo Faaynaansiitiin bahuun garaagarum-maa yeroo murtaahe keessatti hammi kaffaliiwwan meeshaa fi tajaajilaa gahaa ta'uusaatiif gamaaggama adeemsisuu qabu.

KUTAA SADDEET  
MAALLAQA MOOTUMMAA  
FUUDHUU FI GALII GOCHUU

31. MAALLAQA MOOTUMMAA  
WALITTI QABUU FI GALII  
GOCHUU

Tokkoon tokkoon it-tigaafatamaa ol'aanaa mana hojii mootummaa maallaqa mootummaa walitti qabuudhaaf dirqamni seeraa irratti gatame hojii walitti qabuu maallaqa mootum-maatiif jireenya sirna to'anna keessaa guutuu fi gahaa ta'ee fi maallaqni mootummaa sirritti walitti qabamuusaa mirkaneessuu qaba.

32. MAALLAQA MOOTUMMAA  
FUUDHUU

1. Maallaqa maqaa Mootum-maa Naannoo Oromiyaatiin walitti qabamu kamiifiyyuu nagaheen seeraa kan Biiroo Faaynaansii lakkoofsa walitti aanan qabu kennamu qaba.

28. ማዕደቅ

የመንግሥት መ/ቤቶች የበላይ ኃላፊዎች አዳዲስ ክፍያዎችን እንዲሁም በነባር ክፍያዎች ላይ የሚደረገን ለውጥ በሚመለከት ያላቸውን አስተያየት በፋይናንስ ቢሮው በኩል ለክልሉ ሥራ አስፈጻሚ ኮሚቴ አቅርበው ማስፀደቅ ይኖርባቸዋል።

ጸዘ. ስለማግኘት

የመንግሥት መ/ቤቶች የጸደቀ አዳዲስ የዕቃና የአገልግሎት ክፍያዎችን እንዲሁም በነባር ክፍያዎች ላይ የተደረገውን የዕቃ ማሻሻያዎችን ዝርዝር ከሚፀኑበት ቀን ጭምር ማላወቅ አለባቸው።

ጸዥ. መመሪያ

የመንግሥት መ/ቤቶች ከፋይናንስ ቢሮ በሚወጣው መመሪያ በሚወሰን የጊዜ ልዩነት የዕቃና የአገልግሎት ክፍያዎች መጠን በቂ ስለመሆኑ ግምገማ ማካሄድ አለባቸው።

ክፍል ስምንት

የመንግሥት ገንዘብ ስለመቀበልና

ገቢ ስለማድረግ

ጸዩ. የመንግሥት ገንዘብ መሰብሰብ ሰብና ገቢ ማድረግ

የመንግሥት ገንዘብ ለመሰብሰብ በሕግ ግዴታ የተጣለበት የአያንዳንዱ የመንግሥት መ/ቤት የበላይ ኃላፊ ለመንግሥት ገንዘብ አሰባሰብ ተግባር የተሟላና ብቃት ያለው የውስጥ ቁጥጥር ሥርዓት መኖሩን እና የመንግሥት ገንዘብ በሚገባ መሰብሰብ ማረጋገጥ አለበት።

ጸዩ. የመንግሥት ገንዘብ ስለመቀበል

ጹ. በአሮሚያ ክልላዊ መንግሥት ስም ለሚሰበሰብ ማናቸውም ገንዘብ ተከታታይ ቁጥር ያለው የፋይናንስ ቢሮ ሕጋዊ ደረሰኝ መስጠት አለበት።

28. Approval

The heads of the public bodies shall forward their recommendations for new fees and charges and changes in existing fees and charges, through the Finance Bureau to the State Executive Committee for approval.

29. Publication

All public bodies shall publish the details of all new approved fees and charges and any approved changes to existing fees and charges together with their effective dates.

30. Review

All public bodies shall review the adequacy of their fees and charges at intervals stated in directives issued by the Finance Bureau.

PART EIGHT  
RECEIPT AND DEPOSIT OF  
PUBLIC MONEY

31. Collection and Deposit of Public Money

The head of every public body shall ensure that there is an adequate and effective internal control system for the collection functions within the public body so that all public money, which the public body is legally obliged to collect, is collected promptly.

32. Receipt of Public Money

1. For every sum of money collected on behalf of Oromia Regional State a serially numbered, official receipt of the Finance Bureau shall be issued.



2. Maallaqa deebi'aa kamiif-iiyyuu, maallaqa dheedhiidhaan, Cheekiidhaan ykn dabarsa baankiitiin Biiroo Faaynaansii Irraa ykn maallaqa mana hojii mootummaa kan biraa irraa dabarfame dabalee, kan fuudhe nagahee seeraa kennuu qaba.

33. MAALLAQA ADARAA

1. Bu'uura ajaja mana mur-tii irraa ykn mana hojii mootummaa dhimmi ilaalu irraa kennamuutiin manneetiin hojii mootummaa maqaa dhaab-batootaatiin ykn maqaa dhuunfaaleetiin maallaqa adaraa yeroo murtaa'eef fuudhanii tursuu ni danda'u.

2. Manneetiin hojii mootummaa maallaqa adaraadhaan fuudhan maallaqa qabeenya mootummaa Naannoo Oromiyaa ta'erraa addaan baasanii kaa'uu qabu.

34. MAALLAQA CHEEKIIDHAAN WALITTI QABAMU

Cheekiin Baankiin Itoophiyaa keessa jiru baasu, guyyaa fuuldura jirutti kan kaffalamu hanga hin ta'inii fi mana hojii mootummaa fudhataaf akka kaffalamu kan ajajame hanga ta'etti, bu'uura qajeel-fama Biiron Faaynaansii baasuutiin kaffaliidhaaf fudhatama argachuu ni danda'a. Cheekii fudhatama argate yoroma sana "Fandii walitti kuufame keessatti galii gochuudhaaf (maqaa mana hojii mootummaa maallaqa fudhatuu)" kan jedhu mallattoon itti fayyadamasaa daangessu itti godhamuu qaba.

፪. ለማናገሩም ተመላሽ ገንዘብ ፡ በጥሪ ገንዘብ ፡ በጅክ ወይም በባንክ ዝውውር ከፋይናንስ ቢሮ ወይም ከሌላ የመንግሥት መ/ቤት ለተዘዋወረው ገንዘብ ጥምር ፡ ተቀባዩ ሕጋዊ ደረሰኝ መስጠት አለበት ።

፳፱. የአደራ ገንዘብ

፩. ከፍርድ ቤት ወይም አግባብ ካለው የመንግሥት መ/ቤት በሚሰጥ ትዕዛዝ መሠረት የመንግሥት መ/ቤቶች በደርጅቶች ወይም በግለሰቦች ስም የአደራ ገንዘብ በጊዜያዊነት ተቀብለው ለማቆየት ይችላሉ ።

፪. የመንግሥት መ/ቤቶች በአደራ የተቀበሉትን ገንዘብ የአርማያ ክልል መንግሥት ሀብት ከሆነው ገንዘብ ለይተው ማስቀመጥ አለባቸው ።

፳፱. በጅክ ስለሚሰበሰብ ገንዘብ በኢትዮጵያ ውስጥ ያለ ባንክ የሚያወጣው ጅክ ለወደፊት ባለ ቀን የሚከፈል እስካልሆነ እና ለተቀባዩ የመንግሥት መ/ቤት እንዲከፈል የታዘዘ እስኪሆን ድረስ የፋይናንስ ቢሮ በሚያወጣው መመሪያ መሠረት ለክፍያ ተቀባይነት ሊኖረው ይችላል ። ተቀባይነትን ያገኘ ጅክ ወዲያው "በተጠቃ ለለው ፈንድ ውስጥ ገቢ ለማድረግ ብቻ (የተቀባዩን የመንግሥት መ/ቤት ስም)" የሚል አጠቃቀሙን የሚገደብ ምልክት ሊያረጋግጥ ይገባል ።

2. For every remittance received, including cash transfers from the Finance Bureau or other public bodies, whether they are in the form of cash, check or bank transfer, an official receipt shall be issued to the remitter by the receiver.

33. Temporary Custody

1. Public bodies may receive and keep any sum of money on behalf of organizations or individuals for temporary custody in trust or any other reasons when they are ordered by courts or appropriate public body.

2. Public bodies shall keep such money separately from receipts of money belonging to the Regional State.

34. Collection in Checks (cheques)

Checks drawn on a bank within Ethiopia may be accepted in payment, subject to directives issued by the Finance Bureau provided they are not post-dated and are made payable to the public body to which they are tendered. If they are accepted, such checks shall be immediately endorsed restrictively as follows: "For Deposit Only to the Consolidated Fund (name of receiving public body)."

35. GALII GOCHUU

1. Namni walitti qabduu maallaqaarraa ykn nama kan biraa kamiyyuurraa maallaqa mootummaa walitti qabu ykn fuudhu kamiyyuu guyyuma guyyaadhaan ykn qajeelfama Biiroo Faaynaansiitiin bahuun kan ilaalamu bu'uura hojii ad-daatiin maallaqa walitti qabe galii gochuu qaba.
2. Maallaqni galii godhamu hundinuu galii baajataa yoo ta'u herrega baankii mana hojii mootummaa maallaqicha walitti qabeetti ykn herrega baankii Biiroo Faaynaansii baankota Baankiin Biyyooleessaa moggaasutti argamu keessatti galii godhamuu qaba.
3. Fandii walitti kuufame kan mootummaa Naannoo Oromiyaatiif ykn kan mana hojii mootummaa maallaqichi galiin godhamuutiif akaa kaf-falamu kan hin ajajamin cheekiin, billeettoon dabarfamaa fi billeettoon abdiin galii godhamuu hin danda'u.

36. GALMEESSUU

1. Galmeessuun nagahootaa keewwata 32 fi 33 Dambii kanaatiin raawwatamu bu'uura qajelfama Biiroon Faaynaansii baasuutiin ta'a.
2. Baasii deebifamaa Labsii Bulchiinsa Faaynaansii keeyyata 32 irratti ilaalameen alatti maallaqni mootummaa walitti qabamuu danda'u kamiyyuu galiidhaan galmeeffamuu qaba.

37. QAJEELFAMOOTA

Qajeelfamni akaakuu sirna maallaqni mootummaa ittiin walitti qabamuu fi ittiin gatii godhamu murteessu Biiroo Faaynaansiitiin baha.

ሕግ፡ ገቢ ስለማድረግ

- አ. ማናቸውም ከገንዘብ ሰብሳቢ ወይም ከማናቸውም ሌላ ሰው የመንግሥት ገንዘብ የሚሰበሰብ ወይም የሚቀበል ሰው በየቀኑ ወይም ከፋይናንስ ቢሮ በሚወጣው መመሪያ በሚመለከተው ልዩ አሠራር መሠረት የሰበሰበውን ገንዘብ ገቢ ማድረግ አለበት።
- ቁ. ገቢ የሚደረግ ገንዘብ ሁሉ የበጀት ገቢ ሲሆን ገንዘቡን በሰበሰበው የመንግሥት መ/ቤት የባንክ ሂሳብ ወይም ብሔራዊ ባንክ በሚሰጡት ባንኮች በሚገኘው የፋይናንስ ቢሮ የባንክ ሂሳብ ውስጥ ገቢ መደረግ አለበት።
- ለአርማያ ዘልላዊ መንግሥት ወይም ገንዘብ ገቢ ለማድረግ የመንግሥት መ/ቤት የተጠቃለለ ረንድ እንዲዘረዘር ያልታዘበ ፔክ የሀዋላ ሰነድ እና የተሰፋ ሰነድ ገቢ ሊደረግ አይችልም።

ሕግ፡ ምዝገባ

- አ. በዚህ ደንብ አንቀጽ ሕግ እና ሕግ መሠረት የሚደረገው የደረሰኞች ምዝገባ የሚከናወነው ከፋይናንስ ቢሮ በሚወጣው መመሪያ መሠረት ይሆናል።
- በፋይናንስ አስተዳደር አዋጅ አንቀጽ ሕግ ከተመለከተው የተመለከተ ወጪ በሰተቀር ማናቸውም የሰብሳቢ የመንግሥት ገንዘብ በገቢነት መመዝገብ አለበት።

ሕግ፡ መመሪያ

የመንግሥት ገንዘብ የሚሰበሰብበትን እና ገቢ የሚደረግበትን ዝርዝር ሥርዓት የሚወስን መመሪያ በፋይናንስ ቢሮ ይወጣል።

35. Deposit

1. Every person who collects or receives public money from a collector or any person shall deposit it daily or in accordance with the exceptions contained in directives issued by the Finance Bureau.
2. All such deposits shall be made either in the Treasury bank account of the public body which collects it in the case of budgetary revenue, or in the Treasury bank account of the Finance Bureau with the National Bank or with Bank designated by the National Bank.
3. Checks not made payable to the Consolidated Fund of the Government of or to the public body to which are tendered, Bills of Exchange and Promissory Notes are not acceptable for deposit.

36. Recording

1. All recording of receipts under Article 32 shall be done in accordance with directives of the Finance Bureau.
2. All receipts of public money, except for refunds of expenditure as described in Article 32 of the State Financial Administration Proclamation, shall be recorded as revenue.

37. Directives

The Finance Bureau shall issue detailed procedures for the collection and deposit of public money.

**KUTAA SAGAL  
KAFFALIWWAN DURSAA**

**38. BITTAA RAAWWACHUU-  
DHAA FI KAFFALIWWAN  
DURSAAN KENNAMAN**

1. Bittaa raawwachuun barbaachisaa ta'ee yoo argamu hojjattoota mana hojii mootummaatiif kaffaliin dursaa maallaqa dheedhii dhaan godhamuu ni danda'a. Hojjatichi kaffalii dursaa akkanaa itti gaafatamaan ol aanaa mana hojichaa yoo eeyyame malee guyyaa hojii torba keesatti ofirraa buusuu qaba.
2. Itti gaafatamaan ol aanaa mana hojii mootummaa, ykn hojjataan ittigaafatamtichi barreeffamaan bakka buuse hamma (baay'ina) ol aanaa kaffalii dursaa ni murteessa. Baay'ina (hamma) ol'aanaa kaffalii dursaa murteessuudhaaf haalli maal-maal akka guutamuu qaban qajeelfama Biiron Faaynaansii baasuun murtaaha.

**39. KAFFALII DURSAA DUR-  
GOO OOLMAA FI NAAN-  
NA'UUMSAAF GODHAMU**

1. Ji'oota sadii oliif walitti aansuudhaan kaffalii durgoo oolmaa raawwachuun hin danda'amu.
2. Kaffaliin dursaa durgoo oolmaa fi naanna'uumsaa bu'uura qajeelfama Biiron Faaynaansii baasuun raawwatama.

**40. KAFFALII DURSAA  
MINDAA KAN YEROO  
GABAABAA**

1. Bu'uura qajeelfama Biiron Faaynaansii baasuun hojjattoota mootummaatiif kaffaliin dursaa mindaa kan yeroo gabaabaa kennamuu ni danda'a.
2. Kaffaliin dursaa mindaa kan yeroo gabaabaa ji'a itti kennametti mindaa hojjatichaa irraa hir'achuu qaba.

**ክፍል ዘጠኝ  
የቅድሚያ ክፍያዎች**

**ሀ) ግዢ ለመፈጸም ስለሚሰጡ  
የቅድሚያ ክፍያዎች**

አ. ግዢ ለመፈጸም አስፈላጊ ሆኖ ሲገኝ ለመንግሥት መ/ቤቱ ሠራተኛ የጥራ ገንዘብ የቅድሚያ ክፍያ ሊያረግ ይችላል ። ሠራተኛው እንዲህ ያለው የቅድሚያ ክፍያ የመ/ቤቱ የበላይ ኃላፊ ካልፈቀደ በስተቀር ክፍያው በተሰጠው ዘመን የሥራ ቀናት ውስጥ ማወራረድ አለበት ።

ቤ. የመንግሥት መ/ቤት የበላይ ኃላፊ ወይም ኃላፊው በጽሑፍ የወከለው ሠራተኛ የቅድሚያ ክፍያውን ከፍተኛ መጠን ይወስናል ። የቅድሚያ ክፍያን ከፍተኛ መጠን ለመወሰን ምን ሁኔታዎች መሟላት እንዳለ ባዥው ፋይናንስ ቢሮ በሚያወጣው መመሪያ ይወስናል ።

**ለ) የውሎ አበልና የመንገዥ  
ስለሚያረግ የቅድሚያ ክፍያ**

አ. ፋይናንስ ቢሮ በሚያወጣው መመሪያ መሠረት ለመንግሥት ሠራተኛ የአዎር ጊዜ የደመወዝ ቅድሚያ ክፍያ ሊሰጥ ይችላል ።

ቤ. የውሎ አበልና የመንገዥ አበል የቅድሚያ ክፍያ ፋይናንስ ቢሮው በሚያወጣው መመሪያ መሠረት ይፈጸማል ።

**ሐ) የአዎር ጊዜ የደመወዝ ቅድሚያ ክፍያ**

አ. ፋይናንስ ቢሮ በሚያወጣው መመሪያ መሠረት ለመንግሥት ሠራተኛ የአዎር ጊዜ የደመወዝ ቅድሚያ ክፍያ ሊሰጥ ይችላል ።

ቤ. የአዎር ጊዜ የደመወዝ ቅድሚያ ክፍያ ከተሰጠበት ወር እንስተ ከሠራተኛው ደመወዝ መቀነስ አለበት ።

**PART NINE  
ADVANCE PAYMENTS**

**38. Advances for Purchases**

1. When necessary to make purchases cash advances may be made to an employee of a public body which shall be settled within seven working days after payment is received unless otherwise authorized by the head of the public body.
2. The maximum amounts of such advances shall be established by the heads of the public body or by an officer authorized in writing by the head of the same public body. The criteria for determining the amount of such advances shall be determined in accordance with directives issued by the Finance Bureau.

**39. Advances of per diem and Travel Allowances**

1. No per diem shall be paid for more than 3 months.
2. Advances of per diem and travel allowances shall be made in accordance with directives issued by the Finance Bureau.

**40. Short Term Salary Advances**

1. Short-term salary advances may be granted to a government employee in accordance with directives issued by the Finance Bureau.
2. Short-term salary advances shall be deducted from the salary of the employee in the same month in which the advance was granted.

3 Biiron Faaynaansii Fandii naanna'aa manneetiin hojii mootummaa kaffalii dursaa mindaa kan yeroo gabaabaatiif oolchan qabuu ni danda'a.

41. KAFFALII DURSAA MINDAA KAN YEROO DHEERAA

Bu'uura qajeelfama Biiron Faaynaansii baasuun hojjattoota mootummaa dhaabbii ta'aniif kaffaliin dursaa mindaa kan yeroo dheeraa kennamuufii ni danda'a.

42. DAANGAA KAFFALII DURSAA

Hojjataan mootummaa kaffaliin dursaa kennameef herrega kaffalii dursaa irraa barbaadamu hanga ofirraa hin buusinitti ykn hanga bakka hin buusinitti sabaabii wal fakkaatuun kaffaliin dursaa hin kennamuuf.

43. DEEBISIISUU KAFFALIWWAN DURSAA

1. Hojjataan mana hojii mootummaa kamiyyuu kaffalii dursaa bu'uura dambii kanaatiin kennameef guutumatti ykn gar-tokkoon osoo hin kaffalin ykn osoo ofirraa hin buusin yoo hafe herregni kaffalii dursaa hin kaffalamini durgoo sooramaan alatti maallaqa mootummaan Naannoo Oromiyaa hojjatichaaf kaffalu kamiyyuu irraa hir'achuu ykn bakka bu'uu ni danda'a.

2. Hojjataan mana hojii mootummaa kamiyyuu kaffalii dursaa bu'uura dambii kanaatiin kennameef guutumatti ykn gartokkoon osoo ofirraa hin buusin ykn osoo hin deebisin yoo du'e herregni kaffalii dursaa hin deebiin durgoo sooramaatiin alatti maallaqa kamiyyuu Mootummaan naannoo Oromiyaa dhaaltota hojjatichaatiif kaffalu irraa hir'achuu ykn bakka bu'uu ni danda'a.

፩. የፋይናንስ ቢሮ የመንግሥት መ/ቢት ቢት ለአድድሞ ጊዜ የደመወዝ ቅድሚያ ክፍያ የማያውሉትን ተዘዋዋሪ ሂሳብ ሊያዝ ይችላል ።

፵፩. የረጅም ጊዜ የደመወዝ ቅድሚያ ክፍያ

ፋይናንስ ቢሮ በሚያወጣው መመሪያ መሠረት ለቋሚ የመንግሥት ሠራተኛ የረጅም ጊዜ የደመወዝ ቅድሚያ ክፍያ ሊሰጥ ይችላል ።

፵፪. የቅድሚያ ክፍያ ገደብ

የቅድሚያ ክፍያ የተሰጠው የመንግሥት ሠራተኛ የሚፈለግበትን የቅድሚያ ክፍያ ሂሳብ እስካለው ራሪ ወይም እስካልተካ ድረስ በተመሳሳይ ምክንያት የቅድሚያ ክፍያ አይሰጠውም ።

፵፫. የቅድሚያ ክፍያዎችን ስለማስመለስ

፩. የማናቸውም መንግሥት መ/ቢት ሠራተኛ በዚህ ደንብ መሠረት የተሰጠውን የቅድሚያ ክፍያ በሙሉ ወይም በከፊል ሳይከፍል ወይም ሳያወራርድ በቀር ያልተከፈለው የቅድሚያ ክፍያ ሂሳብ ከጡራታ አበል በስተቀር የአሮሚያ ክልል መንግሥት ለሠራተኛው ከሚከፈለው ማናቸውም ገንዘብ ላይ ሊቀነስ ወይም ሊተካ ይችላል ።

፪. ማንኛውም የመንግሥት መ/ቢት ሠራተኛ በዚህ ደንብ መሠረት የተሰጠውን የቅድሚያ ክፍያ በሙሉ ወይም በከፊል ሳያወራርድ ወይም ሳይመለስ በሞት ያልተመለሰው የቅድሚያ ክፍያ ሂሳብ ከጡራታ አበል በስተቀር የአሮሚያ ክልል መንግሥት ለሠራተኛው ወራሾች ከሚከፈለው ማናቸውም ገንዘብ ላይ ሊቀነስ ወይም ሊተካ ይችላል ።

3. The Finance Bureau may maintain a revolving fund to be used by public bodies for the payment of short-term salary advances.

41. Long Term Salary Advances

Long-term salary advances may be granted to permanent government employees in accordance with directives issued by the Finance Bureau.

42. Restrictions in Advances

No advances of the same type may be issued to an employee of a public body unless all existing advances are accounted for or returned by the employee to whom they were issued.

43. Recovery of Outstanding Advances

1. Where any employee of a public body fails to repay or account for an advance or any portion of an advance made to him in accordance with these Regulations, the outstanding amount of the advance may be recovered from any money payable to him by the Government, except for pension money payable.

2. Where an advance or any portion of an advance made to any employee of a public body under these Regulations remains outstanding and unaccounted for at the time of his death, the outstanding amount of the advance may be recovered from any money payable by the Government to the heirs of that employee, except for pension money payable.

3. Manni hojii mootummaa kamiyyuu kaffaliiwwan dursaa hin kaffalamin irratti tarkaanfii barbaachisaa fudhachuun akka danda'amu dhuma ji'a ji'aatti kaffaliiwwan dursaa hin kaffalamin hunda qulqulleessuu qaba.

4. Manni hojii mootummaa kamiyyuu fedhii mataa isaaniitiin hojii kan dhiisan ykn hojjattoota soorata bahan kaffalii mindaa yeroo dhuma osoo hin argatin dura kaffaliin dursaa kan fudhatan deebi'usaa mirkaneessuu qaba.

5. Manni hojii mootummaa kamiyyuu ji'a bara baajatichaa dhumeetti aanee jirutti tarreeffama ibsa kaffalii dursaa hin kaffalaminii ni qopheessa. Tarreeffama ibsa kanaas kaffaliiwwan dursaa deebi'uu hin dandeenyee addaan baasuudhaan sababii isaan ittiin hin deebine kan agarsiisu ibsa gabaabaa waliin dhihaachuu kan qabu yoo ta'u garagalchaan isaa barri baajataa dhume j'i'a lama keessatti Biiroo Faaynaan-siitiif ergamuu qaba.

44. GALMEEWWAN

Manni hojii mootummaa tokkoo tokkoonsaa herrega kaffalii dursaa kan ilaalu galmee herregaa barbaachisaa fi guutuu ta'e qabachuu qaba.

45. GABAASA GOCHUU

Manni hojii mootummaa kamiyyuu bu'uura qajeelfama Biiroon Faaynaansii baasuutiin dhuma waggaa bara haajata hundaatti gabaasa kaffaliiwwan dursaa deebi'ee galii hin godhamin kamiyyuu gabaasa herrega bara baajata xumuramee waliin dhiheessuu qaba. Kaffaliiwwan dursaa kan raawwataman bara baajata qabameetti ykn waggootii dabranitti ta'uun addaan bahee ilaalamuu qaba. Itti dabalamaanis manni hojii mootummaa kamiyyuu bara baajata xumurameetti galmee herregaa irraa kan haqaman kaffaliiwwan dursaa kanuma hara sanaa ykn kaffaliiwwan dursaa waggootii dabranii ilaalchisee gabasa dhiheessuu qaba.

፫. ማናቸውም የመንግሥት መ/ቤት ባልተከፈሉ የቅድሚያ ክፍያዎች ላይ አስፈላጊ እርምጃ ለመውሰድ እንዲቻል በያንዳንዱ ወር መጨረሻ ያልተከፈለ የቅድሚያ ክፍያዎችን ሁሉ ማጣራት አለበት።

፬. ማናቸውም የመንግሥት መ/ቤት በራሳቸው ፈቃድ ሥራቸውን የሚለቁ ወይም ጡረታ የሚወጡ ሠራተኞች የመጨረሻውን ጊዜ ደመወዝ ክፍያ ከማግኘታቸው በፊት የወሰዱት የቅድሚያ ክፍያ መመለሱን ማረጋገጥ አለበት።

፭. ማናቸውም የመንግሥት መ/ቤት የበጀት ዓመቱ ባለቀ ቀጥሎ ባለው ወር የተሟላ ያልተከፈለ የቅድሚያ ክፍያ ዝርዝር መግለጫ ያዘጋጃል። ይህ ዝርዝር መግለጫ ሊመለሱ የማይችሉ ያልተከፈሉ የቅድሚያ ክፍያዎችን በመለየት ሊመለሱ ያልቻሉበትን ምክንያት ከሚያሳይ አጭር መግለጫ ጋር መቅረብ ያለበት ሲሆን፣ ቅጂው የበጀት ዓመቱ ባለቀ በሁለት ወራት ውስጥ ለፋይናንስ ቢሮ መላክ አለበት።

፬. መዘግብት

እያንዳንዱ የመንግሥት መ/ቤት የቅድሚያ ክፍያ ሂሳብን የሚመለከት ተገቢና የተሟላ የሂሳብ መዘገብ መያዝ አለበት።

፭. ሪፖርት ስለማቅረብ

ማናቸውም የመንግሥት መ/ቤት የፋይናንስ ቢሮ በሚያወጣው መመሪያ መሠረት በያንዳንዱ በጀት ዓመት መጨረሻ ያልተከፈሉ ማናቸውም የቅድሚያ ክፍያዎች ሪፖርት ከተጠናቀቀው በጀት ዓመት ሂሳብ ሪፖርት ጋር ማቅረብ አለበት። የቅድሚያ ክፍያዎች የተፈፀሙት በተያዘው የበጀት ዓመት ወይም ባለፉት ዓመታት መሆኑ ተለይቶ መታየት አለበት። በተጨማሪም ማናቸውም የመንግሥት መ/ቤት በተጠናቀቀው በጀት ዓመት ከሂሳብ መዘገብ የተፋቁትን የቢዮኑ ዓመት ወይም ያለፉትን ዓመታት የቅድሚያ ክፍያዎች በሚመለከት ሪፖርት ማቅረብ አለበት።

3. Public bodies shall review advances outstanding at the end of every month as the basis for taking the necessary action to clear overdue advances.

4. Every public body shall ensure that all of its employees who resign or retire are required to clear all their advances before they receive their last payment of salary.

5. In the month following the end of each fiscal year, each public body shall prepare a complete analysis of all outstanding advances. This analysis shall isolate all those outstanding advances, which are considered to be irrecoverable and shall be supported by a brief indication of why this determination was made. A copy of this analysis shall be forwarded to the Finance Bureau within two months of the end of each fiscal year.

44. Records

Every public body shall maintain appropriate and complete accounting records of all advances made by the public body.

45. Reporting

Subject to directives issued by the Finance Bureau, all public bodies shall report all advances outstanding at the end of every fiscal year in the Public Accounts for the fiscal year just ended. These advances shall be divided according to whether they had been made in that year or in prior years. In addition, all public bodies shall report all advances written off in the fiscal year just ended according to whether these advances had been made by the public body in that year or in prior years.

KUUTAA KUDHAN  
HERREGAWWAN WALITTI  
QABAMAN DIRQAMAAWWANII  
FI GAAFFIIWAN NAAF TA'AA  
GALMEE IRRAA HAQUU

46. AANGOO GALMEE IRRAA  
HAQUU

1. Ittigaafatamaan ol'aanaa mana hojii mootummaa ykn itti gaafatamticha bakka bu'uudhaan itti aanaa itti gaafatamaa bu'ura yaada koree qulqulleessituu irraa dhihaatuutiin tokkoo tokkoo herrega Birrii 2000 hin caalle qabatee aangoon galmee irraa haquu kan kennameef yoo ta'u haala kanaan herregni galmee irraa haqamu bara baajata tokkoo keessatti Birrii 10,000 caaluu hin danda'u.
2. Oogganaan Biiroo Faaynaansii bu'uura yaada itti gaafatamaa olaanaa mana hojii mootummaa fi koree qulqulleessituu irraa dhihaatuutiin tokkoo tokkoo herrega Birrii 2000 caalu qabate aangoon galmee irraa haquu kan kennameef yoo ta'u haala kanaan herregni galmee irraa haqamu bara baajata tokkoo keessatti Birrii 20,000 caaluu hin danda'u.
3. Oogganaan Biiroo Faaynaansii haala koreen qulqulleessituu ittiin hundaahu ilaalchisee qajeelfama ni baasa.
4. Tokkoon tokkon herrega akka haqamu yaadni itti dhihaatee maallaqni qabate Birrii 20,000 kan caalu yoo ta'u, koree hoji raawwachiiftuu Naannootiin murteen akka itti kennamee, yaadni itti gaafatamaa ol'aanaa mana hojii mootummaa dhimmi ilaalluu fi Biiroo Faaynaansii irraa akkasumas odeeffannowwan kennaa murteetiif barbaachisaa ta'an waljiin ni dabarfama.

ከፍል አሥር  
ተሰብሳቢ ሂሳቦችን ግዴታዎችንና  
የይገባኛል ጥያቄዎችን  
ከመዝገብ ስለመሠረዝ

ግዴታ ከመዝገብ የመሠረዝ ሥልጣን

- ፩. የመንግሥት መ/ቤት የበላይ ኃላፊ ወይም ኃላፊውን በመወከል ምክትል ኃላፊው ከአጣሪ ኮሚቴ በሚቀርብለት አስተያየት መሠረት ከብር 2,000 የሚበልጥ ገንዘብ የያዘውን እያንዳንዱ ሂሳብ ከመዝገብ የመሠረዝ ሥልጣን የተሰጠው ሲሆን፣ በዚህ ዓይነት ከመዝገብ የሚሠረዘው ሂሳብ በአንድ የበጀት ዓመት ውስጥ ከብር 10,000 ሊበልጥ አይችልም።
- ፪. የፋይናንስ ቢሮው ኃላፊ ከመንግሥት መ/ቤት የበላይ ኃላፊ እና ከአጣሪ ኮሚቴ በሚቀርብለት አስተያየት መሠረት ከብር 2,000 የሚበልጥ ገንዘብ የያዘውን እያንዳንዱ ሂሳብ ከመዝገብ የመሠረዝ ሥልጣን የተሰጠው ሲሆን፣ በዚህ ዓይነት ከመዝገብ የሚሠረዘው ሂሳብ በአንድ የበጀት ዓመት ውስጥ ከብር ፳ ሺ ሊበልጥ አይችልም።
- ፫. የፋይናንስ ቢሮው ኃላፊ አጣሪ ኮሚቴ የሚቋቋምበትን ሁኔታ በሚመለከት መመሪያ ያወጣል።
- ፬. እያንዳንዱ እንዲሰረዝ አስተያየት የቀረበበት ሂሳብ የያዘው ገንዘብ ከብር 20,000 የሚበልጥ ሲሆን፣ በክልሉ ሥራ አስፈጻሚ ኮሚቴ ውሳኔ እንዲሰጥበት ከሚመለከተው የመንግሥት መ/ቤት የበላይ ኃላፊ እና የፋይናንስ ቢሮ አስተያየት እንዲሁም ለውሳኔ አሰጣጥ አስፈላጊ ከሆኑ መረጃዎች ጋር ይተላለፋል።

PART TEN  
WRITE-OFFS RECEIVABLES  
OBLIGATIONS AND CLAIMS

46. Power to Write-off

1. The head of a public body or the deputy head on behalf of the head, shall have the power to write-off upon the recommendation of a review committee in every case up to an amount of 2,000 Birr, provided, however, it does not exceed a total of Birr 10,000 in a fiscal year.
2. The Finance Bureau head shall have the power to write-off upon the recommendation of the head of the public body and a review committee in every case when the amount is more than 2,000 Birr, provided however, it does not exceed Birr 20,000 in a fiscal year.
3. The Finance Bureau head shall issue directives for the establishment of a review committee.
4. In every case where there is an amount of 20,000 Birr or more proposed to be written-off, the matter shall be referred to the State Executive Committee together with recommendations of the head of the public body, and the Finance Bureau, and all other relevant information necessary for the decision of the State Executive Committee.

47. HAQUMSA IDAA  
HOJJATTOOTAA FI  
HOJJATTOOTA DURII

1. Mootummaa Naannoo Oromiyaatti mindaa hojjattootaaf barbaachisuun ol kan kaffalameef ykn sababii durgoo qaxarumsa waliin wal-qabateetiin kan barbaadamu herregni walitti qabamuu danda'u kamiyyuu dirqamni ykn gaaffiin naaf ta'aa ykn kutaan isaa koree hojii raawwachiiftuu Naannootiin yoo ragg'a'e malee galmee irraa haqamuu hin danda'u.
2. Armaan olitti keeyyata xiqqaa (1) irratti kan ilaalame jiraatus hojii irraa kan gaggeeffamanii fi kaffaliin isaaniif kaffalamuu qabu kamiyyuu erga raawwatameen booda hojjattoota durii irraa herrega walitti qabamuu kan Mootummaa Naannootiin barbaadamu kamiyyuu, dirqama ykn gaaffiin naaf ta'aa ilalchisee adeemsi galmee irraa haquu ni raawwatama.

48. DIRQAMA GABAASA  
GODHUU

1. Mana hojii mootummaa tokkoon tokkoonsaa dhuma ji'a ji'aatti herregoota walitti qabamuu danda'an dirqamaawwanii fi gaaffiiwwan naaf ta'aa ilalchisee ibsa guutuu ta'e qopheessuu fi garagalcha isaa Biiroo Faaynaansiitiif erguu qaba. Ibsi kunis herregoota walitti qabamaa galii ta'uu hin dandeenye; dirqamaawwanii fi gaaffiiwwan naaf ta'aa addaan baasee, sababii murtee kanarra gahuu dandessise kan mul'isu ibsa gaabaabaadhaan kan deggarame ta'uu qaba.

፵፯. የሠራተኞችና እና የቀድሞ ሠራተኞች የዕዳ ስረዛ

- ፩. በአርግጥ ክልል መንግሥት ለሠራተኞች ከተገቢው በላይ ከተከፈለ ደመወዝ ወይም ከቅጥር በተያያዘ አበል ምክንያት የሚፈለግ ማናቸውም ተሰብሳቢ ሂሳብ፣ ግዴታ ወይም የይገባኛል ጥያቄ ወይም የዚህ ክፍል በክልሉ ሥራ አስፈጻሚ ኮሚቴ ካልጸደቀ በስተቀር ከመዝገብ ሊሠረዝ አይችልም።
- ፪. በዚህ አንቀጽ በንዑስ አንቀጽ (፩) የተመለከተው በኅርም ከሥራ ከተሰናበቱ እና ሊከፈላቸው የሚገባ ማናቸውም ክፍያ ከተፈጸመ በኋላ ከቀድሞ ሠራተኞች በክልሉ መንግሥት የሚፈለግ ማናቸውንም ተሰብሳቢ ሂሳብ፣ ግዴታ ወይም የይገባኛል ጥያቄ በሚመለከት ከመዝገብ የመሠረዝ መርህ ተፈጻሚ ይሆናል።

፵፰. ሪፖርት የማድረግ ግዴታ

- ፩. እያንዳንዱ የመንግሥት መ/ቤት በየወሩ መሠረሻ ተሰብሳቢ ሂሳቦችን፣ ግዴታዎችንና የይገባኛል ጥያቄዎችን በሚመለከት የተሟላ መግለጫ ማዘጋጀት እና የዚህን ግልባጭ ለፋይናንስ ቢሮ መላክ አለበት። ይህም መግለጫ ገቢ ሊሆኑ የማይችሉትን ተሰብሳቢ ሂሳቦች፣ ግዴታዎች እና የይገባኛል ጥያቄዎች ለይቶ የሚያሳይና ከዚህ ውሳኔ ላይ ለመድረስ የተቻለበትን ምክንያት በሚዘረዝር አጭር መግለጫ የተያገፈ መሆን አለበት።

47. Employees and Former Employees

1. No receivables, obligations or claims resulting from the overpayment by the Government of Oromia of salaries or employment related allowances, or any part of them shall be written off without the prior approval of the State Executive Committee.
2. Notwithstanding sub-article (1) of this Article the principal of write-offs shall apply to receivables, obligations or claims owing to the Government by its former employees that are discovered after their employment has ceased and all benefits payable to them have been paid.

48. Duty to Report

1. At the end of each month, every public body shall prepare a complete analysis of all receivables, obligations and claims and forward its copy to the Finance Bureau. This analysis shall isolate all those receivables, obligations and claims that are considered to be uncollectible and shall be supported by a brief statement of why this determination was made.

2. Bu'uura Labsii Bulchiinsa Faaynaansiitiin aangoo kennameen qajeelfama bahu hordofuudhaan manneetiin hojii mootummaa dhuma ji'a ji'aatti herrega walitti qabamee galmee isaaniirratti mul'atu dirqamaa fi gaaffii naaf ta'aa Biiroo Faaynaansiitii dirqama gabaasuu akkasumas dhuma waggaa waggaa galmee isaaniirratti kan mul'atu herrega walitti qabamee, dirqamaa fi gaaffii naaf ta'aa herrega Mootummaa bara baajata xumuramee keessatti dirqama gabaasuu qabu.

3. Kan armaan olitti ibsameetti dabalamaan manni hojii mootummaa kamiyyuu galmee irraa kan haqame herrega walitti qabamaa, dirqamaa fi gaaffii naaf ta'aa Biiroo Faaynaansii tiif ji'a ji'aan gabaasuu, akkasumas bara baajata xumurameetti galmee irraa dirqama ykn gaaffii naaf ta'aa baruma sanatti ykn waggoota dabranitti kan raawwatame ta'uusaa addaan baasuudhaan gabaasuu qaba.

49. **QAJEELFAMOOTA**  
Herregoota walitti qabaman, dirqamawwan, ykn gaaffiiwan naaf ta'aa, ykn kutaadhuma kanneenii raawwiin galmee irraa haquu kan gaggeeffamu bu'uura qajeelfama Biiroo Faaynaansiitii bahuun ta'a.

**KUTAA KUDHA TOKKO**  
**LIQII MOOTUMMAA FI**  
**MAALLAQA MOOTUMMAA**  
**INVESTI GOCHUU**

50. **TARSIIMOO BULCHIINSA LIQII**

1. Oogganaan Biiroo Faaynaansii hamma maallaqa barbaachisuu yeroo barbaachisaa ta'etti kaayyoo waliigalaa liqeeffachuu bu'uura kan godhatee fi baasii hir'isuu baasii itite waliin raawwii wal-madaaleen qajeelchuu kan dandeessisu tarsiimoon bulchiinsa liqii akka dhaabbatu gochuu qaba.

፩. በፋይናንስ አስተዳደር አዋጅ በተሰጠ ሥልጣን መሠረት የሚወጣውን መመሪያ በመከተል የመንግሥት መ/ቤቶች በየወሩ መሠረሻ በመዝገባቸው የሚታየውን ተሰብሳቢ ሂሳብ፣ ግዴታ እና የይገባኛል ጥያቄ ለፋይናንስ ቢሮ ሪፖርት የማድረግ እንዲሁም በየዓመቱ መሠረሻ በመዝገባቸው የሚታየውን ተሰብሳቢ ሂሳብ፣ ግዴታ እና የይገባኛል ጥያቄ በተጠናቀቀው የበጀት ዓመት የመንግሥት ሂሳብ ውስጥ ሪፖርት የማድረግ ግዴታ አለባቸው።

፪. ከዚህ በላይ ከተገለጸው በተጨማሪ ማናቸውም የመንግሥት መ/ቤት ከመዝገብ የተሠረዘውን ተሰብሳቢ ሂሳብ፣ ግዴታ እና የይገባኛል ጥያቄ በየወሩ ለፋይናንስ ቢሮ ሪፖርት የማድረግ እንዲሁም በተጠናቀቀው የበጀት ዓመት ከመዝገብ የተሠረዘውን ተሰብሳቢ ሂሳብ፣ ግዴታ ወይም የይገባኛል ጥያቄ በዚያው ዓመት ወይም ባለፉት ዓመታት የተፈጸመ መሆኑን በመለየት ሪፖርት ማድረግ አለበት።

፻፱. መመሪያዎች  
ተሰብሳቢ ሂሳቦችን፣ ግዴታዎችን ወይም የይገባኛል ጥያቄዎችን ወይም የእነዚህ ክፍል ከመዝገብ የመሠረዙ አፈጻጸም የሚመራው ከፋይናንስ ቢሮ በሚወጣው መመሪያ መሠረት ይሆናል።

ክፍል አሥራ አንድ  
የመንግሥት ብድር እና የመንግሥትን  
ገንዘብ አንሸሳት ስለማድረግ

፻. የብድር አስተዳደር ስትራቴጂ

፩. የፋይናንስ ቢሮው ኃላፊ ተፈላጊውን የገንዘብ መጠን በተገቢው ጊዜ የመበደርን አጠቃላይ ዓላማ መሠረት ያደረገ እና ወጪን መቀነስን ከተረጋጋ ወጪ ጋር ባመጣጠነ አፈጻጸም መምራት የሚያስችል የብድር አስተዳደር ስትራቴጂ እንዲመሠረት ማድረግ አለበት።

2. Subject to directives issued under the authority of the state Financial Administration Proclamation, all public bodies shall report all receivables, obligations and claims which are outstanding at the end of every month to the Finance Bureau and shall report all receivables, obligations and claims which are outstanding at the end of every fiscal year in the Public Accounts for the fiscal year just ended.

3. All public bodies shall also report all receivables, obligations and claims written off each month to the Finance Bureau and shall report all receivables, obligations and claims written-off in the fiscal year just ended according to whether these write-offs pertained to receivables, obligations and claims of that year or of prior years.

49. **Directives**  
The write-off of a receivable, obligation or claim or part of a receivable, obligation or claim shall be done in accordance with directives issued by the Finance Bureau.

**PART ELEVEN**  
**PUBLIC DEBT AND THE**  
**INVESTMENT OF**  
**PUBLIC MONEY**

50. **Debt Management Strategy**

1. Debt management strategies shall be developed by the Head of the Finance Bureau based on the overall objective of borrowing appropriate amounts at appropriate times and in a way that will balance minimization of costs with cost stability.



- 2. Liqin dhalaan ala ta'an billeettoowwan itti liqeeffanna adda addaa gurguruudhaaf baasii godhaman tilmama keessa galchuu qaba. Baasiiwwan gosa kanaas komiishinoota adda addaa, baasiiwwan bulchinsaa kan rejestiraarota fi bakka bu'oota fiisikaalaa ni dabalatu.
- 3. Liqin dinagdee waliigalaa irratti bu'aa hin barbaachifne hordofsiisan, keessumattuu imaammata maallaqaa irratti ykn madaala kaffalii irratti raafama uumamu haalawwan fakkaatan karaa ittisuu danda'uun bulfamuu qaba.
- 4. Liqin yeroo gabaabaa mootummaan baankotaa fi sochii jijjiirraa gabayaa keessatti madaala herregaa jiru akkasumas tilmaama baajata galiif baasii ilaalchisee odeeffannoo wayitii amansiisaa ta'e bu'uura gochuudhaan raawwatamuu qaba.

51. LIQII

- 1. Oogganaan Biiroo Faaynaansii oodeeffannoowwan karaa idaa mootummaatiin jiraniif fi hamma idaa karooraan qabamee jiruu irratti jijjiirraa godhame kan hiiku, akkasumas barichaa fi waggootii sadeen dhufanitti ni jiraatan jedhamee kan tilmaamamu idaa mootummaa fi waggaa waggaa dhaan idaa kaffaluudhaaf baasii barbaachisu kan agarsiisu karoora fiisikaalaa kan waggaa qopheessuudhaan koree hojji-raawwachiiftuu Naannichaatiif dhiheessee ni raggaasisa.
- 2. Oogganaan Biiroo Faaynaansii karoora fiisikaalaa kan waggaa kan ragga'e bu'uura godhachuudhaan yaada murtee fedhii faaynaansii mootummaa guutu yeroo murtaahetti koree hojji-raawwachiiftuu Naannichaatiif dhiheessee ni raggaasisa. Yaadni murtee bifa kanaan dhihaatu maallaqichi liqii fi ykn billeettoowwan wabummaa baasuudhaa fi gurguruu fi malaawwan kana fakkaataniin kan walitti qabamu ta'uusaa odeeffannoo ibsu qabachuu qaba.

- ፩. ብድር ከወለድ ውጪ የሆኑ የተለያዩ የመበደሪያ ሰነዶችን ለመሸጥ የሚያረጉ ወጪዎችን በግምት ውስጥ ማስገባት አለበት። የዚህ ዓይነት ወጪዎች የተለያዩ ኮሚሽኖች፣ ክፍያዎች፣ የራጂስትራሮችን እና የፋይናንስ ወኪሎችን የአስተዳደር ወጪዎች ይጨምራሉ።
- ፪. ብድር በአጠቃላይ ኤኮኖሚ ላይ አሉታዊ የሆነ ውጤት የሚያስከትሉ በተለይም በገንዘብ ፖሊሲ ወይም በክፍያ ሚዛን ላይ የሚፈጠር አለመረጋጋትን የመሰላሉ ሁኔታዎችን መከላከል በሚያስችል መንገድ መተዳደር ይኖርበታል።
- ፫. የአድር ጊዜ ብድር መንግሥት በባንኮች እና በልዩ-ወጥ ገበያ እንቅስቃሴ ውስጥ ያለውን የሂሳብ ሚዛን እንዲሁም የገቢ እና የወጪ በጀትን ግምት በማመልከት አስተማማኝ የሆነ ወቅታዊ መረጃን መሠረት በማድረግ መፈጸም አለበት።

፶፩. ብድር

- ፩. የፋይናንስ ቢሮው ጎላፊ በመንግሥት ዕዳ ረገድ ያሉ መረጃዎችን እና በዕቅድ ተይዞ በነበረው የዕዳ መጠን የተደረገውን ለውጥ የሚተነትን እንዲሁም በዘመን እና በመጠን ያለውን የመንግሥት ዕዳ እና በየዓመቱ ዕዳን ለመከፈል የሚያስፈልገውን ወጪ የሚያሳይ ዓመታዊ የፋይናንስ ዕቅድ በግንባር ለዘላለም ሥራ አስፈጻሚ ኮሚቴ አቅርቦ ያስጸድቃል።
- ፪. የፋይናንስ ቢሮው ጎላፊ ያዕደቀውን ዓመታዊ የፋይናንስ ዕቅድ መሠረት በማድረግ የመንግሥትን የፋይናንስ ፋላንት የሚያሟላ የውሳኔ ሀሳብ በተወሰነ ጊዜ ለዘላለም ሥራ አስፈጻሚ ኮሚቴ አቅርቦ ያስጸድቃል። በዚህ ዓይነት የሚቀርበው የውሳኔ ሀሳብ ገንዘብ በብድር እና ወይም የዋስትና ሰነዶችን ማውጣትና መሸጥን በመሰላሉ ዘዴዎች የሚሰበሰብ መሆኑን የሚገልጽ መረጃን መያዝ አለበት።

51. Borrowing

- 1. The head of the Finance Bureau shall prepare an annual fiscal plan for the approval of the State Executive Committee that shows background data and analysis of changes in debt from the previous plan, and projections of debt level and annual servicing costs for the present three up-coming years.
- 2. The head of the Finance Bureau shall, in accordance with the approved fiscal plan, submit for approval of the State Executive Committee periodic proposals to meet the government's financial requirements. These proposals shall contain information on how the money shall be raised, such as by loans and/or by the issue or sale of securities.

52. WABUMMAA

Ittigaafatamaan Biiroo Faaynaansii raawwannaa dirqamaawwaniitiif wabummaa kennuun dura haalawwan kanatti aanan sirriitti qullahuu isaanii mirkaneessuu qaba.

- (a) Sabaabii wabummaan barbaachisee fi bu'aa wabummaa irraa argamu,
- (b) Dirqamni wabummaa raawwatamaa akka ta'u yoo godhame kaayyoo kanaaf kan oolu baajatni hayyame jiraachuusaa fi mata duree baajata kamiirraa akka yaadamuu qabuu fi,
- (c) Bu'uura wabummichaatiin haalli dirqama ittiin bahuu kan uumamu ta'uu isaatiif tilmaama qabaatu fi bu'aa inni hordofsiisu.

53. INVESTIMENTII

- 1. Fandii walitti kuufame keessatti kan argamuu fi yeroo gabaabaa keessatti maallaqni kaffaliidhaaf hin barbaadamne billeettoowwan-wabummaa irratti investi godhamuu kan donda'u, dhugumatti kaffaliidhaaf kan hin baraaadmne ta'uusaa fi bu'aa fooyya'e kan argamsiisu hojii bulchiinsa idaa mootummaa kan biraatiif akka oolu godhuun kan hin danda'amne ta'uusaa Biirron Faaynaansii yoo mirkaneessu ta'a.
- 2. Siinkiing fandiin dhaabbachuun kan danda'u koreen hojii raawwachiiftuu Naannichaa bu'aa qabeessummaa dinagdee kan qabu ta'uusaa yoo itti amanu qofa ta'a. Meeshaawwan kaappitaalaa bakka buusuudhaan kan oolu siinkiing fandiin qabamuu kan danda'u hojii karoofameerra akka oolu qofaa fi.

ሃዲ. ዋስትና

የፋይናንስ ቢሮው ኃላፊ ለገደታዎች እፈፃሚ ዋስትና ከመስጠቱ በፊት የሚከተሉት ሁኔታዎች በሚገባ መጣ ራታቸውን ማረጋገጥ አለበት፡

- (ሀ) ዋስትናው ያስፈለገበትን ምክንያት እና ከዋስትናው የሚገኘውን ጥቅም፡
- (ለ) የዋስትናው ገደብ ተፈጻሚ እንዲሆን በደረግ ለቢህ ዓላማ የሚውል የተፈቀደ በጀት መኖሩንና ከየትኛው የበጀት ርዕስ ሊታሰብ እንደሚችል እና
- (ሐ) በዋስትናው መሠረት ገደቡን የመወጣት ሁኔታ የሚፈጠር ስለመሆኑ የሚኖረውን ግምት እና የሚያስከትለውን ውጤት።

ሃ፲. ኢንቨስትመንት

፩. በተጠቃለለው ፈንድ ውስጥ የሚገኝ እና በአጭር ጊዜ ውስጥ ለከፍተኛ የማይፈለግ ገንዘብ በዋስትና ሰነዶች ላይ ኢንቨስት ሊደረግ የሚችለው የፋይናንስ ቢሮው ይህ ገንዘብ በእርግጥ ለከፍተኛ የማይፈለግ ትርፍ ገንዘብ መሆኑን እና የተሻለ ጥቅም ለሚያስገኝ ለሌላ የመንግሥት ዕዳን የማስተዳደር ተግባር እንዲውል ማድረግ የማይቻል መሆኑን ሲያረጋግጥ ይሆናል።

፪. የጥሪት ፈንድ ሊጻፍ የሚችለው የዘልሎ ሥራ አስፈጻሚ ኮሚቴ ኢኮኖሚያዊ ጠቀሜታ ያለው መሆኑን ሲያምንበት ብቻ ይሆናል። የካፒታል ገብረቶችን ለመተኪያ የሚውለው የጥሪት ፈንድ ሊያዝ የሚችለው ለታተደለት ተግባር እንዲውል ብቻ ነው።

52. Guarantee

The head of the Finance Bureau shall ensure that no guarantee of the performance of an obligation shall be made unless full consideration has been given to:

- (a) why the guarantee is necessary and the benefits that will be gained from it;
- (b) the appropriation (s) and budgetary items that would have to be charged if the guarantee is exercised; and
- (c) the probability and consequences of the guarantee have to be exercised.

53. Investment

1. Money in the Consolidated Fund, that is not immediately required for payments, shall only be invested in securities when the Finance Bureau is satisfied that it is truly surplus to requirements and cannot be put to better use in some other area of public debt management.

2. Sinking funds shall only be established where it is considered economically sound by the State Executive Committee. Sinking funds for capital replacement shall only be reserved for the purpose intended.

3. Hojiin sinkiing fandii dha-abuu yoo xinnaate akka sochii daldalaatti bu'aa buusuu danda'uunsaa karooricha fiisikaalaa fi sagantaa investmentii mootummaa wajjiin wal qabachiisuu dhaan bu'aa dhaabbachuun fandichaa argamsiisu xiinxala mul'isuun deggaramuu qaba. Xiinxalli daldalaa kunis filmaataawwan investmentii kanaan dura turanii fi sababii filmaanni fudhatame hundarra kan caale ittiin ta'uu danda'eef kan mul'isu ta'uu qaba.

4. Bulchiinsi siinkiing fandii sirna galmeessuu mataa isaa danda'ee fi sochii siinkiing fandichaa gabaasa kanaan dura dhihaateen booda jijjiirraa godhamee fi yeroo karoorfameef keessatti gatii ni qabaata jedhamee tilmaamamu kan mul'isu yeroo murtaahe keessatti gabaasa hojii raawwachiftuu Naannichaatiif dhihaatuun deggaramuu qaba.

5. Bulchiinsi maallaqa dheedhii fedhii hojii adeemsistuu fi sochii dhangala'a maallaqaa bu'uura godhachuudhaan madaalli herregaa baay'ina gad-aanaadhaan akka turu haala dandeessisuun qajeelfammuu qaba.

54. **IDAA DABARSUU**  
 Biiron Faaynaansii yoo raggaanse malee idaa biyya keessaa kan garee sadaffaa ykn garee sadaffaa irraa mirgi idaa biyya keessaa walitti qabuu Mootummaa Naannichaatiif dabarsuun hin danda'amu. Iidaan haala kanaan dabarfamu fudhatama argachuu isaatiif maallattoo Biiron Faaynaansiitiin mirkanaahuu qaba. Biiron Faaynaansii hojii dabarsuu osoo hin fudhatin dura karaa barbaachisaa ta'een billeettoon karaa seera qabeessa ta'een mirkanaahee isa gahuu qaba.

፫. የጥሪት ፈንድ የማቋቋም ተግባር በደንብ እንደ ንግድ እንቅስቃሴ ሊያዋጣ መቻሉን ከፋይናንስ እቅድና ከመንግሥት ሊንቨሱት መንገድ ፕሮግራም ጋር በማያያዝ የፈንዱ መቋቋም የሚያስገኘውን ጥቅም በሚያሳይ ትንታኔ መደገፍ አለበት። ይህ የንግድ ትንታኔ የነበሩትን የሊንቨሱት መንገድ አማራጮች እና የተወሰደው አማራጭ ከሁሉም የተሻለ ሊሆን የቻለበትን ምክንያት የሚያሳይ መሆን አለበት።

፬. የጥሪት ፈንድ አስተዳደር ራሱን በቻለ የሂግብ አመዘጋገብ ሥርዓት እና የጥሪት ፈንድን እንቅስቃሴ ቀደም ሲል ከቀረበው ሪፖርት በኋላ የተደረገውን ለውጥ እና በታዘቀው ጊዜ ውስጥ ይኖረዋል ተብሎ የሚገመተውን ዋጋ በሚያሳይ በየተወሰነ ጊዜ ውስጥ ለክልሉ ሥራ አስፈጻሚ ኮሚቴ በሚቀርብ ሪፖርት መደገፍ አለበት።

፭. የጥሪ ንግድ አስተዳደር የሥራ ማስኬጃ ፍላጎትን እና የገንዘብ ፍላጎትን እንቅስቃሴ መሠረት በማድረግ የሂግብ ማዘን በገዢዎች መጠን እንዲቆይ ማድረግ በሚያስችል ሁኔታ መመራት ይኖርበታል።

፮. **ዕዳን ስለማስተላለፍ**  
 የፋይናንስ ቢሮው ከላይኛው በስተቀር የሦስተኛ ወገኖችን የላገር ውስጥ እዳ ወይም ከሦስተኛ ወገኖች የላገር ውስጥ እዳን የመሰብሰብን መብት ለእርሚያ ክልል መንግሥት ማስተላለፍ አይችልም። በዚህ ዓይነት የሚተላለፍ እዳ ተቀባይነት ያገኘ መሆኑ በፋይናንስ ቢሮው ፈርማ መረጋገጥ አለበት። የፋይናንስ ቢሮው የማስተላለፉን ተግባር ከመቀበሉ በፊት በተገቢው መንገድ የተረጋገጠ ሕጋዊ ሰነድ ሊደርሰው ይገባል።

3. The creation of a sinking fund shall be supported, as a minimum, by a thorough business case, linked to the fiscal plan and the public investments program, showing why it is beneficial to establish such a fund. This business case shall also show the investment options considered and the reason why the one chosen is best.

4. The management of a sinking fund shall be supported by a system of records and periodic reports to the State Executive Committee on the progress of the sinking fund, any changes made since the previous report, and projections of its planned date of maturity.

5. Cash shall be managed to keep balances at minimum levels, given operational needs and the availability of cash flows.

54. **Assignment of Debts**  
 No assignment of the domestic debts of third parties or the right to collect the domestic debts of third parties shall be made to the Government without the approval of the Finance Bureau. Such assignments must have the signed acknowledgement of the assignment by the Finance Bureau. Before acknowledging the assignment, the Head of Finance Bureau shall be provided with the properly authenticated legal documents.

55. GALMEEWWANII FI HERREGOOTA

Oogganaan Biiroo Faaynaansii bu'uura Labsii Bulchiinsa Faaynaansii Lakk. 17/1989 keeyyata 44 tiin bulchiinsa idaa mootummaa ilalachisee sirni qabiinsa herregaa fi galmeewwan akka dhaabbatuu ni godha. Sirni kunis kanneen gadditti aanan ni dabalata.

- (a) Koree hojii raawwachiiftuu Naanichaatiin liqidhaan akka fudhatamu maallaqa hayyamame kamiyyuu,
- (b) Maallaqa liqidhaan fudhatame kamiyyuu ibsa agarsiisu,
- (c) Maallaqa liqidhaan fudhatame keessaa idaa kaffalame ykn dhala,
- (d) Ibsa maallaqa investimentiif oole kamiyyuu,
- (e) Galii investmentoota kana irraa arggamu, akkanumattis baasii investmentoota kana qabachuudhaaf, bulchuudhaaf fi gad dhiisuuudhaaf kaffalame,
- (f) Ibsa wabummoota hayyamaman agarsiisu,
- (g) Dirqama wabummaan galameef fandii walitti kuufame irraa kaffalii raawwatame, sababii kaffalicha raawwachuu barbaachise waliin,

56. GABAASA

Ittigaafatamtoonni ol aanoon manneetii hojii mootummaa tilmaama fedhiwwan maallaqaa jii'a jii'aa qabaniif gabaasa itti fayyadama maallaqaa jii'a jii'aaan bu'uura dambii kanaatiin qajeelfama Biiron Faaynaansii baasu hordofuudhaan dhiheessuu qabu.

፶፮ መገባዕት እና ሂሳቦች

የፋይናንስ ቢሮው ኃላፊ በፋይናንስ አስተዳደር አዋጅ ቁ. 17/1989 እንቀጽ ፵፬ መሠረት የመንግሥት ዕዳ አስተዳደርን የሚመለከት የመገባዕት እና የሂሳብ አያያዝ ሥርዓት እንዲመሠረት ያደርጋል። ይህም ሥርዓት የሚከተሉትን የሚያሟላ ይሆናል፡

- (ሀ) በክልሉ ሥራ አስፈጻሚ ኮሚቴ በብድር እንዲወሰድ የተፈቀደውን ማናቸውንም ገንዘብ፤
- (ለ) በብድር የተወሰደውን ማናቸውንም ገንዘብ የሚያሳይ መግለጫ፤
- (ሐ) በብድር ከተወሰደው ገንዘብ ውስጥ የተከፈለውን ዋና ዕዳ ወይም ወለድ፤
- (መ) ለአንሰት መንገት የዋለውን ማናቸውንም ገንዘብ መግለጫ፤
- (ሠ) ከአንሰት መንገት የተገኘውን ገቢ እንዲሁም እንዲሁን አንሰት መንገቶች ለመያዝ፣ ለማስተዳደር እና ለማስለቀቅ የተከፈለውን ገንዘብ፤
- (ረ) የተፈቀዱ ዋስትናዎችን የሚያሳይ መግለጫ፤
- (ሰ) ዋስትና ለተገባለት ግዴታ ከተጠቀለለው ሪንድ የተፈጸመውን ክፍያ፣ ክፍያውን መፈጸም ያስፈለገበትን ምክንያት ይያዝ።

፶፯ ረገጽ

የመንግሥት መ.ቡ.ት የባላዩ ኃላፊዎች ወርሃዊ የገንዘብ ፍላጎት ችግራት እና የየወሩን የገንዘብ አጠቃቀም ረገጽ በዚህ ደንብ መሠረት የፋይናንስ ቢሮው የሚያወጣውን መመሪያ በመከተል ማቅረብ አለባቸው።

55. Books and Records

The Finance Bureau head shall cause to be maintained a system of books and records on its public debt management in accordance with Article 44 of the State Financial Administration Proclamation No. 17/1997. In addition, this system shall, in accordance with the State Financial Proclamation:

- (a) show all money authorized by the State Executive Committee to be borrowed,
- (b) contain a description of and record of all money so borrowed;
- (c) show all money paid in respect of the principal or interest of all money so borrowed.
- (d) contain a description of and record of all money invested;
- (e) show all money earned from this money so invested, as well as amounts paid for the acquisition, administration, and redemption of these investments.
- (f) contain a description and record of all guarantees authorized, and
- (g) show all payments out of the Consolidated Fund against such guarantees, including the reasons why such payments were necessary.

56. Reporting Requirements

The heads of public bodies shall submit monthly forecasts of financial requirements and monthly reports of financial usage in accordance with directives issued by the Finance Bureau under these Regulations.

**KUTAA KUDHALAMA QABEENYA MOOTUMMAA**

**57. QAJEELTOO**

Qabeenya mootummaa hojii qabeenyummaadhaan qabuu, itti fayyadamuu, suuphuu, eegu fi dhabamsii-suu, baajata xinnaadhaan fayyadamuudhaan karaa bu'a qabeessa, saffisaa fi dinagdummaa qabuun raawwatamu-usaa mirkanaahuu qaba.

**58. QABEENYA QABUU**

1. Kaayyoon qabeenya mootummaa kamiyyuu abbummaadhaan qabuu, sagantaalee mootummaa raggaa'an raawwachiisuu, fi tajaajilasaa ariifachiisuudhaaf hanga danda'ametti bu'a qabeessa gochuudhaaf ta'uu qaba.

2. Biiron Faaynaansii mana hojii Mootummaa Naannichaa kamiyyuu jala kan hin jirre qabeenyaawwan Mootummaa Naannichaa qabeenyummaa mootummaatiin ni qaba.

**59. ITTIIN FAYYADAMUU FI SUUPHUU**

1. Itti gaafatamaan ol'aanaa mana hojii mootummaa kamiyyuu qabeenya Mootummaa kamiyyuu hanga danda'ameen bifa itti gaafatamummaa mana hojichaa bu'a qabeessa godhuun tajaajila irra ooluu isaa mirka-neessuu qaba.

2. Itti gaafatamaa ol'aanaan mana hojii mootummaa kamiyyuu bu'uura qajeelfama Biiron Faaynaansii baasuutiin meeshaan mootummaa hanga danda'ameen karaa bu'a qabeessaa fi dinagdummaa ta'een tajaajila akka kennu sirna suphaa dhaabuu qaba.

**60. BULCHINSA QABEENYA MOOTUMMAA**

1. Ittigaafatamaan ol'aanaa mana hojii mootummaa, qabeenya Mootummaa bulchuudhaaf sirna bara lubbuu ni hordofa.

**ክፍል አሥራ ሁለት የመንግሥት ንብረት**

**፶፯. መርህ**

የመንግሥትን ንብረት በንብረትነት የመያዝ፣ የመጠቀም፣ የጥገና፣ የጥበቃ እና የማስወገድ ተግባር በአነስተኛ በጀት በመጠቀም ውጤታማነት ቀልጣፋ እና ኤኮኖሚያዊ በሆነ መንገድ መፈጸሙ መረጋገጥ አለበት።

**፶፰. ንብረትን ስለመያዝ**

፩. ማናቸውንም የመንግሥት ንብረት በባለቤትነት የመያዝ ብቸኛ ዓላማ፣ የዐደቁትን የመ/ቤቱን ፕሮግራሞች ለማስፈጸም እና አገልግሎቱን በማፋጠን በተቻለ መጠን ውጤታማና ብቁ ለማድረግ መሆን አለበት።

፪. የፋይናንስ ቢሮው በማናቸውም የክልሉ መንግሥት መ/ቤት ሥር ያልሆኑትን የክልሉን መንግሥት ንብረቶች በመንግሥት ንብረትነት ይይዛል።

**፶፱. አጠቃቀምና ጥገና**

፩. የማናቸውንም የመንግሥት መ/ቤት የበላይ ኃላፊ ማናቸውንም የመንግሥት ንብረት በተቻለ መጠን የመ/ቤቱን ኃላፊነት ውጤታማ በሚያደርግ መልኩ አገልግሎት ላይ መዋሉን ማረጋገጥ አለበት።

፪. ማናቸውንም የመንግሥት መ/ቤት የበላይ ኃላፊ የፋይናንስ ቢሮ በሚያወጣው መመሪያ መሠረት የመንግሥት ንብረት በተቻለ መጠን ኤኮኖሚያዊና ውጤታማ በሆነ መንገድ አገልግሎት እንዲሰጥ ተገቢ የጥገና ሥርዓት ማቋቋም አለበት።

**፷. የመንግሥት ንብረት አስተዳደር**

፩. የመንግሥት መ/ቤት የበላይ ኃላፊ የመንግሥት ንብረትን ለማስተዳደር የሕይወት ዘመን ሥርዓትን ይከተላል።

**PART TWELVE PUBLIC PROPERTY**

**57. Principle**

The public property shall be managed to ensure economy, efficiency and effectiveness in its acquisition, use, maintenance, protection and disposal within budgetary constraints.

**58. Acquisition**

1. All acquisitions of public property shall be for the sole purpose of facilitating the delivery and maintenance of approved programmes as efficiently and effectively as possible.

2. The Finance Bureau shall acquire as public property any property of the government for which there is no ownership established.

**59. Use and Maintenance**

1. Heads of public bodies shall ensure that public property is used as productively as possible in carrying out the responsibilities of their public bodies.

2. Heads of public bodies shall establish a proper maintenance system for public property to ensure that it will operate as economically and effectively as possible in accordance with the directives of the Finance Bureau.

**60. Management of Public Property**

1. The heads of public bodies shall adopt a life time approach to the management of public property.

- 2. Ittigaafatamaan ol aanaa mana hojii mootummaa qabeenya mootummaa kan ittiin qabame hanga guyyaa tajaajilaan ala ta'eetti, guyyaa, akaakuu isaa, baay'ina isaatii fi tarreeffama baasii inni hordofsiise agarsiisu galmeeffamuusaa mirkaneessuu qaba.
- 3. Ittigaagatamaa olaanaan mana hojii mootummaa meeshaa dhaabbii kamiyyuu kan mana hojichaa ittigaafatamummaan eeguu sadrkaa jalqabaatiin meeshicha akka itti fayyadaman ittigaafatamtoota ittigaafatamummaan kennameef kennamuusaa fi galmee giddu-galeessa guddicharratti akaakuun eegdotaa fi meeshaaleen dhaabbii to'annaa isaanii jala jiran bakkeen itti argaman barreeffamuu isaa mirkaneessuu qaba.
- 4. Ittigaafatamaan ol aanaa mana hojii mootummaa, meeshaaleen dhumaan kan dafanii hojiirra hin oolle galmee facaatii meeshaa keessatti kaa'amu saanii fi eegumsa isaanii tiif itti gaafatamaan ramadamuusaa mirkaneessuu qaba.
- 5. Meeshaan mootummaa kamiyyuu yoo xiqqaate waggaaatti si'a tokko lakkaa'amuudhaan galmee facaatii meeshaa waliin ilaalamuu dhaan mirkanaahuu qaba.
- 6. Gatii sirrii meeshaa mootummaa murteessuun osoo hin danda'amin yoo hafu tilmaamnisaa bu'ura qajeelfama Biiron Faaynaansii baasuutiin murtaaha.

- ፩. የመንግሥት መብት የበላይ ኃላፊ የመንግሥት ንብረት ከተያዘበት ጀምሮ ከአገልግሎት ውጪ እስከሆነበት ቀን ድረስ ቀኑን፣ ዝርዝር መግለጫውን፣ ብዛቱን እና ያስከተለውን ወጪ የሚያሳይ ዝርዝር መመዝገብን ማረጋገጥ አለበት።
- ፪. የመንግሥት መብት የበላይ ኃላፊ የመ/ቤቱን ማናቸውንም ቋሚ ንብረት የመጠበቅ ኃላፊነት በመጀመሪያ ደረጃ ንብረቱን እንዲገለገሉበት ኃላፊነት ለተሰጣቸው ኃላፊዎች መሰጠቱንና በዋናው ማዕከላዊ መዝገብ የጠባቂዎቹ ዝርዝርና በእነርሱ ጥበቃ ስር ያሉት ቋሚ ንብረቶች የሚገኙበት ቦታ መስፈሩን ማረጋገጥ አለበት።
- ፫. የመንግሥት መብት የበላይ ኃላፊ ወዲያውኑ ጥቅም ላይ የማይውሉ አላቂ ዕቃዎች በዕቃ ዝርዝር መዝገብ ውስጥ መካተታቸውንና ለጥበቃቸው ኃላፊ መመደብን ማረጋገጥ አለበት።
- ፬. ማናቸውም የመንግሥት ንብረት ቢያንስ በዓመት አንድ ጊዜ እየተቆጠረ ከዕቃ ዝርዝር መዝገብ ጋር በማመሳከር መረጋገጥ አለበት።
- ፭. የመንግሥትን ንብረት ትክክለኛ ዋጋ ለመወሰን ሳይቻል ሲቀር ግምቱ ፋይናንስ ቢሮ በሚያወጣው መመሪያ መሠረት ይወሰናል።

- 2. The heads of public bodies shall ensure that items of public property are recorded as to date, description, quantity and cost from acquisition to the end of their lifetime.
- 3. The heads of public bodies shall ensure that the custodial responsibility for each fixed asset acquired is assigned to the managers primarily responsible for its use and that there is a central record of the names of the custodians and the locations of the fixed assets assigned to them.
- 4. The heads of public bodies shall ensure that supplies, not acquired for immediate consumption, shall form part of supply inventories and that custodial responsibility be assigned for such inventories.
- 5. All inventories of public property shall be physically verified against records at least annually.
- 6. Where the actual cost of public property is not determinable, its cost shall be estimated, in accordance with directives from the Finance Bureau.

7. Ittigaafatamaa ol aanaan mana hojii mootummaa bu'uura qajeelfama Biiron Faaynaansii baasuutiin facaatii meeshaa dhumaa kamiyyuu fi gatii fi ibsa meeshaa dhabbii gabaasa herrega mootummaa keessatti dabalammu isaa mirkan-eessuu qaba.

8. Sirni galii fi baasii tilmaamnisa bu'uura qajeelfama Biiron Faaynaansii baasuutiin murtaaha.

61. **EEGUU FI KUNUUNSUU**  
Ittigaafatamaan ol aanaa fi hojjattootni mana hojii mootummaa kamiyyuu ittigaafatamummaa meeshaa mootummaa eeguu fi kunuunsuu qabu.

62. **DHABAMSIISUU**  
1. Meeshaan mootummaa kan dhabamsiifamu bu'uura qajeelfama Biiron Faaynaansii baasuutiin ta'a.  
2. Ibsi meeshaa mootummaa dhabamsiifamee fi hammi maallaqa meeshaa dhabamsiisuudhaan argamee gabaasa herrega mootummaa keessatti dabalammu qaba.

63. **HAQUU**  
1. Meeshaan mootummaa mana hojii mootummaa itti argamuuf ykn mana hojii mootummaa kan biraatiif kan hin fayyadnee fi gatii kan hin baafne ta'uun isaa yoo mirkanaahu bu'uura qajeelfama Biiron Faaynaansii baasuutiin ni haqama.  
2. Meesdhaan mootummaa yoo manca'u, faaydaadhaan ala yoo ta'u, yoo hatamu, ykn sababii fakkaataa biraatiin yoo hir'atu ykn yoo badu galmee meeshaa keessaa ni haqama.

፯. የመንግሥት መ/ቤት የበላይ ኃላፊ ፋይናንስ ቢሮ በሚያወጣው መመሪያ መሠረት የማናቸውም የአላቂ ዕቃ ዝርዝርና የቋሚ ንብረት መግለጫና ዋጋ በመንግሥት ሂሳብ ሪፖርት ውስጥ መጠቀሙን ማረጋገጥ አለበት።

፰. የዋጋ እና የወጪ አተማመን ሥርዓት የፋይናንስ ቢሮ በሚያወጣው መመሪያ ይወሰናል።

**፳፮. መጠበቅና መንከባከብ**

ማናቸውም የመንግሥት መ/ቤት የበላይ ኃላፊ እና ሠራተኞች የመንግሥትን ንብረት የመጠበቅና የመንከባከብ ኃላፊነት አለባቸው።

**፳፯. ማስወገድ**

፩. የመንግሥት ንብረት የሚወገደው ፋይናንስ ቢሮ በሚያወጣው መመሪያ መሠረት ይሆናል።

፪. የተወገደ የመንግሥት ንብረት መግለጫና ንብረቱን በማስወገድ የተገኘው ገንዘብ መጠን በመንግሥት ሂሳብ ሪፖርት ውስጥ መጠቀሙን አለበት።

**፳፰. መሠረዝ**

፩. የመንግሥት ንብረት ለሚገኝበት የመንግሥት መ/ቤት ወይም ሌላ የመንግሥት መ/ቤት የማይጠቅምና ዋጋ የማያወጣ መሆኑ ሲረጋገጥ የፋይናንስ ቢሮው በሚያወጣው መመሪያ መሠረት ይሠረዛል።

፪. የመንግሥት ንብረት ሲበላሽ፣ ከጥቅም ውጪ ሲሆን፣ ሲሰረቅ ወይም በማናቸውም ሌላ ተመሳሳይ ምክንያት ሲጎድል ወይም ሲጠፋ ከንብረት መገዛብ ይሠረዛል።

7. The heads of public bodies shall ensure that the value of all inventories of supplies and the description and cost of fixed assets shall be included in the Public Accounts in accordance with directives of the Finance Bureau.

8. Valuation and costing of public property shall be determined by the directives of the Finance Bureau.

**61. Protection and preservation**

The Heads and all employees of public bodies are responsible for the protection and preservation of public property.

**62. Disposal**

1. The disposal of public property shall be made in accordance with directives issued by the Finance Bureau.
2. The description and amount received from all public property disposed of shall be included in the Public Accounts.

**63. Deletion**

1. Where public property is considered to be of no use in the public body or elsewhere, and has no scrap value, it shall be deleted in accordance with the directives of the Finance Bureau.
2. Deletion of public property shall be recorded when losses take place from inventory shortages, destruction, theft or any other reason.

3. Meeshaan mootummaa kamiyyuu yoo haqamu ibsi isaatii fi hammi maa-llaqaa bu'uura qajeelfama Biiron Faaynaansii baasuutiin gabaasa herrega mootummaa keessatti dabalamee mul'achu qaba.

64. GALIIWWAN

- 1. Manni hojii mootummaa kamiyyuu meeshaa mootummaa irraa galii kan walitti qabu bu'uura qajeelfama Biiron Faaynaansii baasuutiin ta'uu qaba.
- 2. Manni hojii mootummaa galicha argate, galichaan fayyadamuudhaaf yoo hayyamameef malee meeshaa mootummaatti fayyadamuudhaan ykn meeshaa mootummaa dhabamsiisuudhaan galiin argame kamiyyuu fandi walitti kuufame keessatti galii godhamuu qaba.

KUTAA KUDHA SADI BITTAAWWANII FI WALII GALTEEWWAN

65. QAJEELTOO

- 1. Manni hojii mootummaa kamiyyuu waliigalteewwan bittaa raawwatu kamiifiyyuu maallaqni mootummaa kaffalu gatii wal-gitaa ta'e argamsiisuusaa mirkaneessuu qaba.
- 2. Manni hojii mootummaa kamiyyuu, gatiinii fi qulqullumaan meeshichaa wal-fakkaataa yoo ta'ee fi oomishni Itoophiyaa keessatti oomishame yeroo itti oomishni biyya alaa itti dhiyaatu ykn isaa asitti dhiyaachuusaa yoo mirkaneesse, ykn haala koreen hojii raawwachiiftuu Naannichaa murteessu kan biraa kan guutu yoo ta'e, oomisha alarra kan biyya keesaa filachuu qaba.

፫. ማናቸውም የመንግሥት ንብረት ሲሰረዝ መግለጫውና የገንዘብ መጠን የፋይናንስ ቢሮ በሚያወጣው መመሪያ መሠረት በመንግሥት ሂሳብ ሪፖርት ውስጥ ተጠቃልሎ መታየት አለበት።

፳፱. ገቢዎች

- ፩. ማናቸውም የመንግሥት መ/ቤት ከመንግሥት ንብረት ገቢ የሚሰበሰበው የፋይናንስ ቢሮ በሚያወጣው መመሪያ መሠረት መሆን አለበት።
- ፪. ገቢውን ያገኘው የመንግሥት መ/ቤት በገቢው ለመጠቀም ካልተፈቀደለት በቀር በመንግሥት ንብረት በመገልገል ወይም የመንግሥትን ንብረት በማስወገድ የተገኘ ማናቸውም ገቢ፣ በተጠቃለለው ፈንድ ውስጥ ገቢ መደረግ አለበት። ክፍል አሥራ ሶስት ግዢዎችና ውሎች

፳፳. መርህ

- ፩. ማናቸውም የመንግሥት መ/ቤት ለማፈጸማቸው ማናቸውም የግዢ ውሎች የሚከፈሉ የመንግሥት ገንዘብ ተመጣጣኝ የሆኑ ዋጋ ማግኘቱን ማረጋገጥ አለበት።
- ፪. ማናቸውም የመንግሥት መ/ቤት የዕቃው ጥራትና ዋጋ ተመሳሳይ ሲሆንና በኢትዮጵያ የተመረተው ምርት ከውጪው አገር ባንሰ ወይም በተመሳሳይ ጊዜ ሊቀርብ የሚችል መሆኑ ሲረጋገጥ ወይም ማናቸውንም በክልሉ መንግሥት ሥራ አስፈጻሚ ኮሚቴ የሚወሰንን ሌላ ሁኔታ ሲያሟላ ከውጭ አገር ምርት የአገር ውስጥን ምርት መምረጥ አለበት።

3. The description and amounts of all public property deleted shall be included in the Public Accounts in accordance with the directives of the Finance Bureau.

64. Revenues

- 1. The raising of any revenues on property by the heads of public bodies shall be in accordance with directives of the Finance Bureau.
- 2. All revenues from the use or disposal of public property shall be deposited in the Consolidated Fund unless a public body has the authority to retain and expend these revenues.

PART THIRTEEN PROCUREMENT CONTRACTS

65. Principle

- 1. All public bodies shall ensure that they obtain the best value for the public money they spend in awarding all their procurement contracts.
- 2. Public bodies shall purchase goods produced in Ethiopia in preference to goods produced abroad where the price and quality are the same and where the Ethiopian supplier undertakes to make delivery within the same or a shorter time as the foreign supplier, or any other considerations as determined by the State Executive Committee.



66. **FACAATII DHIHEESSTITO-OTA MEESHAA**

1. Biiron Faaynaansii manneetii hojii mootummaa dhimmi ilaalu kan biraa waliin mari'achuudhaan keeyyata kanaan manneetii hojii biraatiif kan kenname osoo hin dabalini bittaawwan biyya keesaa kamiyyuu ilaalchisee facaatii dhiheessitoota meeshaa ni qopheessaa, ni qabata.
2. Biiron Hojiif Misooma Magaalaa waliigalteewwan hojii konistraakshinii ilaalchisee facaatii dhiheessitootaa ni qopheessa, ni qaba.
3. Biiron Faaynaansii akkasumas hojiiwwan konistraakshinii ilaalchisee Biiron Hojiif Misooma Magaalaa facaatii dhiheessitootaa keessa seenuudhaaf ulaagaaleen maal maal guutamuu akka qaban qajeelfama mul'isu ni baasu.
4. Biiron Geejjibaa fi Qunnamtii bittaa konkolaatootaa ilaalchisee facaatii dhiheessitoota meeshaa ni qopheessaa, ni qabata.
5. Biiron Karooraa fi Misooma Dinagdee facaatii dhaabbiilee tajaajila gorsaa kennanii ni qopheessaa, ni qabata.

67. **CAALBAASII**

1. Manni hojii mootummaa kamiyyuu waliigaltee kamiyyuu osoo hin raawwatin dura bu'uura keeyyata xiqqaa (3) keeyyata kanaa tiin caalbaasii baasuu qaba.

፳፯. **የዕቃ አቅራቢዎች ዝርዝር**

- ሀ. የፋይናንስ ቢሮ ከሌሎች አግባብ ካላቸው የመንግሥት መ/ቤቶች ጋር በመመካከር በዚህ አንቀጽ ለሌሎች መ/ቤቶች የተሰጠውን ሳይሆን ማናቸውንም የአገር ውስጥ ግዢዎችን በሚመለከት የዕቃ አቅራቢዎች ዝርዝር ያዘጋጃል፡ ይይዛል።
- ለ. የሥራና ከተማ ልማት ቢሮ የኮንስትራክሽን ሥራዎችን በተመለከተ የአቅራቢዎችን ዝርዝር ያዘጋጃል፡ ይይዛል።
- ለ. የፋይናንስ ቢሮ እንደዚሁም የኮንስትራክሽን ሥራዎችን በተመለከተ የሥራና ከተማ ልማት ቢሮ በአቅራቢዎች ዝርዝር ውስጥ ለመግባት ምን ምን መመዘኛዎች መሟላት እንዳለባቸው የማያሳይ መመሪያ ያወጣል።
- ሐ. የትራንስፖርትና መገናኛ ቢሮ የተሰጠውን ግዢዎችን የዕቃ አቅራቢዎች ዝርዝር ያዘጋጃል፡ ይይዛል።
- ከ. የጥገናና ኢኮኖሚ ልማት ቢሮ የምክር አገልግሎት የሚሰጡ ድርጅቶችን ዝርዝር ያዘጋጃል፡ ይይዛል።

፳፱. **ጨረታ**

- ሀ. ማናቸውም የመንግሥት መ/ቤት ማናቸውንም ውል ከመረጠው በፊት በዚህ አንቀጽ ገዕሥ አንቀጽ (፫) በተገለጸው መሠረት ጨረታ ማውጣት አለበት።

66. **Suppliers' List**

1. The Finance Bureau, in consultation with an appropriate public body shall establish and maintain a Suppliers' List for all local purchases, except in so far as is provided to other public bodies under this Article.
2. In the case of construction contracts, a Suppliers' List shall be established and maintained by the Works and Urban Development Bureau.
3. The Finance Bureau shall issue directives listing the criteria for the inclusion of contractors on Suppliers' Lists and the Works and Urban Development Bureau shall do likewise for construction contractors.
4. The Transport and Communication Bureau shall prepare and maintain Suppliers' List for the purchase of vehicles.
5. The Planning and Economic Development Bureau shall prepare and maintain Suppliers' List for consultant services.

67. **Bids**

1. Before entering into any contract, all public bodies shall solicit bids for such contracts in the manner prescribed by sub-article(3) of this Article.

2. Keeyyata kana jalatti keeyyata xiqqaa (1) irratti kan tumame jiraatus, manni hojii mootummaa kamiyyuu haalawwan kanaan gadditti ilaalaman keessaa tokko yoo guutamu caalbaasii baasuun osoo hin barbaachisin waliigaltee raawwachuun ni danda'a.

- (a) Itti gaafatamaa ol aanaan mana hojii mootummaa (kan biraatiif bakka bu'ummaa kennuun hin danda'amu) baay'ee ariifachiisaa ta'uusaarraan kan ka'e yoo ture mana hojichaa irratti rakkoo cimaa kan uumuu fi raawwii hojii mana hojichaa irratti miidhaa kan hordofsiisu ta'usaa amanuu dhaan barreeffamaan yoo mirkaneessu,
- (b) Tilmaamni baasii godhamuu qajeelfama Biiron Faaynaansii baasuun kan murtaahe hamma maallaqaa kan hin caalle yoo ta'u,
- (c) Haala amala hojii tiin yoo ilaalamu caalbaasii baasuun fedhii Mootummaa Naannoo osoo hin ta'in yoo hafu,
- (d) Waliigalticha raawwachuun kan danda'u koontiraaktara hojii ykn dhiyeessaa meeshaa ykn tajaajila kennaan tokko qofaa yoo ta'u,

3. Manni hojii mootummaa kamiyyuu caalbaasii kan baasu,

- a) Haala hojii fudhatama qabu kan baratame bu'ura godhachuudhaan sab-qunnamtii uummataatiin waammicha caalbaasii dabarsuudhaan ykn,
- b) Facaatii dhiheessitoota meeshaa keessaa hojii karoorfame akka raawwatan dhiheessitoota murtaahan caalbaasiidhaaf affeeruu dhaan ykn,

ደ. በዚህ አንቀጽ ንዑስ አንቀጽ (፩) የተደነገገው በደንብ ማናቸውም የመንግሥት መ/ቤት ከዚህ በታች ከተመለከቱት ሁኔታዎች አንዱ ሲግላ ጨረታ ማውጣት ሳያስፈልግ ውል መፈጸም ይችላል :

(ሀ) የመንግሥት መ/ቤት የበላይ ኃላፊ (ለሌላ ውክልና መስጠት አይቻልም) በጣም አስቸኳይ ከመሆኑ የተነሳ በዘገይ በመ/ቤቱ ላይ ከላይ ችግር የሚፈጥርና በመ/ቤቱ የሥራ አፈጻጸም ላይ ጉዳትን የሚያስከትል መሆኑን በማመን በጽሑፍ ሲያረጋግጥ :

(ለ) የሚያረጋገው ወጪ ግምት ፋይናንስ በ.ር በሚያወጣው መመሪያ ከተወሰነው የገንዘብ መጠን ያልበለጠ ሲሆን :

(ሐ) ከሥራው ዐባይ አንጻር ሲታይ ጨረታ ማውጣቱ የክልል መንግሥት ፍላጎት ሳይሆን ሲቀር :

(መ) ውሉን መፈጸም የሚችል አንድ የሥራ ተቋራጭ ወይም የዕቃ አቅራቢ ወይም የአገልግሎት ሰጪ ብቻ ሲሆን ።

ደ. ማናቸውም የመንግሥት መ/ቤት ጨረታ የማያወጣው :

(ሀ) የተለመደውንና ተቀባይነት ያለውን አሠራር መሠረት በማድረግ በመገናኛ ብዙሃን የጨረታ ጥሪ በማስተላለፍ ፣ ወይም

(ለ) ከዕቃ አቅራቢዎች ገርገር ውስጥ የታቀደውን ሥራ እንዲያከናውኑ የተወሰኑ አቅራቢዎችን ለጨረታ በመጋበዝ ወይም

2. Notwithstanding sub-article(1) of this Article, a public body may enter into a contract without soliciting bids where any one of the following conditions apply:

(a) the Head of the public body has determined (this shall not be delegated by him) and documented that the need is one of pressing emergency in which delay would create serious problems and therefore be injurious to the performance of that public body;

(b) the estimated expenditure does not exceed the amount to be determined by directives of the Finance Bureau;

(c) the nature of the work is such that it would not be in the interests of the Government to solicit bids;

(d) only one contractor or supplier or service-giving person is capable of performing the contract.

3. All public bodies shall solicit bids by:

(a) giving public notice, in a manner consistent with generally accepted practices, of a call for bids respecting a proposed contract, or

(b) inviting bids on a proposed contract from suppliers on a suppliers' list; or

- c) Daandeettii fi gahumsa dhiheessitootni meeshaa qaban ilaaluu gofaan wal dorgomsiiisuudhaan.
- 4. Qajeelfama Biiron Faaynaansii baasuun haala adda ta'een akka ilaalamu yoo godhame malee bittaawwan alaa bu'uura sirna raawwii caalbaasii addunyaatiin raawwatamu.
- 5. Manneetiin hojii mootummaa caalbaasii baasanitti hirmaachuu kan danda'an facaatii dhiheessitootaa keessatti kan galmaahan kontraakteroota ykn meeshaa dhiyeessitoota ykn tajaajila kennitoota gofaadha.
- 6. Bittaaan konkolaataawwan mootummaa bu'uura facaatii (speesifikeeshini) Biiron Geejjibaa fi Quunnamtii baasuun raawwatama.
- 68. **KABAJCHIISA CAALBAASII**
  - 1. Manni hojii mootummaa kamiyyuu kontraaktarootni hojii ykn meeshaa dhiyeessitootni ykn tajaajila kennitootni kabajchiisaa caalbaasii akka qabsiisan gaafachuu qaba.
  - 2. Manni hojii mootummaa kabajchiisa caalbaasii tiif maallaqa dheedhii, cheekii, ykn boondii caalbaasii ittin raawwachiisan fudhachuu ni danda'a.
  - 3. Manni hojii mootummaa dirqamawwan billeettoo wabummaa irratti ilaalamam hanga raawwatamanitti kabajchiisa caalbaasichaa qabachuu qaba.
  - 4. Hammi maallaqa kabajchiisa caalbaasiitiif qabsiisuun danda'amu qajeelfama Biiron Faaynaansii baasuun murtaaha.
  - 5. Manni hojii mootummaa kamiyyuu kabajchiisa caalbaasii fudhate kamiyyuu bu'uura keyyatoota xixiqoo (6) fi (7) keeyyata kanaatiin hanga deebifamutti qabachuu qaba.
  - 6. Caalbaasichi fudhatama yoo argatuu fi kabajchiisi waliigaltee akka kennamu yoo gaafatamu:

- (ሐ) ዕቃ አቅራቢዎች ወይም አገልግሎት ሰጭዎች ወይም የሥራ ተቋራጮች ያላቸውን ብቃትና ችሎታ በማየት ብቻ በማወዳደር ።
- ፩. የፋይናንስ ቢሮ በሚያወጣው መመሪያ በተለየ ሁኔታ እንዲታይ ካልተደረገ በስተቀር የውጪ ገዢዎች በዓለም አቀፍ የጨረታ አፈጻጸም ሥርዓት መሠረት ይከናወናሉ ።
- ፪. የመንግሥት መ/ቤቶች በሚያወጡት ጨረታ መሳተፍ የሚችሉት በአቅራቢዎች ወይም አገልግሎት ሰጭዎች ወይም የሥራ ተቋራጮች ዝርዝር ውስጥ የተመዘገቡ ብቻ ናቸው።
- ፫. የመንግሥት ተሽከርካሪዎች ግዢ የትራንስፖርትና መገናኛ ቢሮ በሚያወጣው ዝርዝር (ስፔሲፊኬሽን) መሠረት ይፈጸማል ።
- ፬. የጨረታ ማስከበሪያ
  - ፩. ማንኛውም የመንግሥት መ/ቤት የሥራ ተቋራጮች ወይም እቃ አቅራቢዎች ወይም አገልግሎት ሰጪዎች ለአሮሚያ ክልላዊ መንግሥት የጨረታ ማስከበሪያ እንዲያስይዙ መጠየቅ አለበት ።
  - ፪. የመንግሥት መ/ቤት ለጨረታ ማስከበሪያ ጥራ ገንዘብ ፣ ፔክ ወይም የጨረታ ማስፈጸሚያ ቦንድ ሊቀበል ይችላል ።
  - ፫. የመንግሥት መ/ቤት በዋስትና ሰነድ ላይ የተመለከቱት ግዴታዎች እስኪፈጸሙ ድረስ የጨረታ ማስከበሪያውን መያዝ አለበት ።
  - ፬. ለጨረታ ማስከበሪያ ማስያዝ የሚቻለው የገንዘብ መጠን የፋይናንስ ቢሮ በሚያወጣው መመሪያ ይወሰናል ።
  - ፭. ማንኛውም የመንግሥት መ/ቤት የተቀበለውን ማንኛውም የጨረታ ማስከበሪያ በዚህ አንቀጽ ንዑስ አንቀጽ (፮) እና (፯) መሠረት እስከሚመለስ ድረስ መያዝ አለበት ።
  - ፮. ጨረታው ተቀባይነት ሲያገኝና የውል ማስከበሪያ እንዲሰጥ ሲጠየቅ ፡

- (c) short-listing suppliers by the process of pre-qualification.
- 4. Foreign purchases shall be made by means of International Competitive Bidding unless there are exceptions provided in directives of the Finance Bureau.
- 5. Only contractors or suppliers or service giving persons in the approved Suppliers List may bid on contracts to be awarded by public bodies.
- 6. All purchases of vehicles shall be made in accordance with specifications of the Transport and Communication Bureau.
- 68. **Bid Security**
  - 1. All public bodies shall require contractors or suppliers or service-giving persons to give the Government bid security.
  - 2. A public body may accept cash, check or a bid bond as bid security.
  - 3. A public body shall hold any bid security that is received by it until the terms of the security are fulfilled.
  - 4. Directives issued by the Finance Bureau shall establish the amounts of any bid security.
  - 5. A public body shall hold any bid security received by it until it can be disposed of in accordance with sub-articles(6) and (7) of this Article.
  - 6. Where a bid is accepted and contract security is required to be provided;

- (a) Kabajchiifni waliigaltichaa hanga kennamutti manni hojii mootummaa kabajchiisa caalbaasichaa qabachuu fi,
- (b) Kabajchiifni caalbaasichaa qaama kabajchiisa waliigaltee yoo ta'e malee kabajchiifni waliigaltichaa akkuma argameen kontraaktaricha hojii meeshaa dhiyeesaa ykn tajaajila kennatiif deebi'uu qaba.

7. Dorgomtichi caalbaasichaa osoo hin injifatin yoo hafu manni hojii mootummaa wabummaa kabajchiisa caalbaasii fudhate ni deebis-aaf.

**69. KABAJCHIISA WALII GALTEE**

1. Manni hojii mootummaa kamiyyuu kontraaktarootni hojii kabajchiisa waliigaltee akka kennan gaafachuu qaba.
2. Manni hojii mootummaa kabchiisa waliigalteetiif maallaqa dheedhii, cheekii, boondii raawwiinsaa, billeettoo maallaqaa dabarfamaa fi hin dabarfamne fudhachuu ni danda'a.
3. Manni hojii mootummaa kabajchiisa waliigalteetiif maallaqa dheedhii ykn cheekii kan fudhate yoo ta'e ykn bu'uura keeyyata 68(6)(b) Dambii kanaatiin kabajchiisa caalbaasichaa kan qabate yoo ta'e kanuma yeroodhuma sanatti fandii walitti kuufame keessatti galchuu qaba.
4. Manni hojii mootummaa kan dabarfamu billeettoo taa'aa wabummaa kabajchiisa walii galteetiin kan fudhate yoo ta'u:
  - (a) Kabajchiisa waliigaltichaa kaazinaa keessa kaa'uu, ykn,
  - (b) Kabajchiisa waliigaltichaa Biiron Faaynaansii akka kaa'u yeroodhuma sana erguu qaba.
5. Manni hojii mootummaa kabajchiisa waliigaltichaa tiif kan fudhate billeettoo taa'aa wabummaa yoo ta'uu fi walii galtichi:

(ሀ) የውል ማስከበሪያው እስኪሰጥ ድረስ የመንግሥት መ/ቤት የጨረታ ማስከበሪያውን መያዝ እና

(ለ) የጨረታ ማስከበሪያው የውል ማስከበሪያው አካል ካልሆነ በስተቀር የውል ማስከበሪያው እንደተገኘ ለሥራ ተቋራጭ ወይም ለዕቃ አቅራቢ ወይም ለአገልግሎት ሰጪው መመለስ አለበት።

፯. ተጨረታዊ በጨረታው ላይ ሸንፎ ሲቀር የመንግሥት መ/ቤት የተቀበለውን የጨረታ ማስከበሪያ ዋስትና ለባለቤቱ ይመልሳል።

**፷፱. የውል ማስከበሪያ**

፩. ማናቸውም የመንግሥት መ/ቤት የሥራ ተቋራጭነት ወይም ዕቃ አቅራቢነት ወይም አገልግሎት ሰጪዎች ለእርምጃ ዘልላዊ መንግሥት የውል ማስከበሪያ እንዲሰጡ መጠየቅ አለበት።

፪. የመንግሥት መ/ቤት ጥራ ገንዘብ፣ ቼክ፣ የማስፈጸሚያ ቦንድ፣ የሚተላለፍ የማይተላለፍ የገንዘብ ሰነድ በውል ማስከበሪያነት መቀበል ይችላል።

፫. የመንግሥት መ/ቤት በውል ማስከበሪያነት ጥራ ገንዘብ ወይም ቼክ የተቀበለ እንደሆነ ወይም በዚህ ደንብ አንቀጽ ፳፭ (፯) (ለ) መሠረት የጨረታ ማስከበሪያውን የያዘ እንደሆነ ይህንኑ ወዲያው በተጠቃለለው ሪፖርት ውስጥ ማስቀመጥ አለበት።

፬. የመንግሥት መ/ቤት የሚተላለፍ የዋስትና ተቀማጭ ሰነድ በውል ማስከበሪያነት የተቀበለ ሲሆን፡

(ሀ) የውል ማስከበሪያውን ካዘና ውስጥ ማስቀመጥ ወይም

(ለ) የውል ማስከበሪያውን የፋይናንስ ቢሮ እንዲያስቀምጠው ወዲያው መላክ አለበት።

፭. የመንግሥት መ/ቤት ለውሉ ማስከበሪያ የተቀበለው የሚተላለፍ የዋስትና ተቀማጭ ሰነድ ሲሆንና ውሉ፡-

(a) the public body shall continue to hold the bid security until the contract security is provided; and

(b) when the contract security is provided, the public body shall return the bid security to the contractor or supplier or service giving person from whom it was received unless it forms part of the contract security.

7. Where a bid is rejected, the public body shall return the bid security to the bidder from whom it was received.

**69. Contract Security**

1. All public bodies shall require contractors or suppliers or service giving persons to give the Regional Government contract security.

2. A public body may accept as contract security cash, a check, a performance bond, a negotiable or a non-negotiable security.

3. Where cash or a check is received by a public body as contract security or is retained by a public body in accordance with Article 68 (6) (b) of these Regulations, the public body shall immediately deposit the cash or check in the consolidated Fund.

4. Where a negotiable security deposit is received, the public body shall:

(a) hold the contract security in safekeeping; or

(b) immediately forward the contract security to the Finance Bureau.

5. Where a negotiable security deposit has been received by a public body in respect of a contract and the contract has been:

- (a) Haala guutuu ta'een yoo raawwatamu ykn,
- (b) Kontraaktarichi hojii ykn meeshaa dhiyeesaan ykn tajaajila kennaan badiin raawwate kamiyyuu osoo hin jiraatin waliigaltichi yoo addaan cituu fi manni hojii mootummaa sababii waliigaltichaatiin ykn haala waliigaltichaan wal-qabateen namicha irratti kan dhiheessu gaaffiin naaf ta'aa kamiyyuu osoo hin jiraatin yoo hafu manni hojii mootummaa wabum-micha taa'aa abbaa isaaf deebisuu qaba.

70. LIQII FI GARGAARSA

Waliigalteewwan mad-dawwan Faaynaansii isaanii liqii biyya alaa irraa fi ykn gargaarsa ta'e wal-ta'iinsa gar-lameetiin ykn gar-baay'eetiin ni bulfamuu.

71. KAFFALII SADARKAA SADARKAADHAAN GOD-HAMU

1. Manni hojii mootummaa kamiyyuu raawwiinsa walii galtichaatiif saf-fisiisummaa fi bu'a qabeessummaan barbaachisaa ta'ee yoo arge, kaffalichi sadrkaa sadarkaadhaan akka ta'u waliigaltee eeyyamu waliigaluu ni danda'a.
2. Manni hojii mootummaa kamiyyuu kontraaktarichi hojii ykn meeshaa dhiyeesaan ykn namni biraa bu'uura waliigaltichaatiin dirqamichi raawwatamuusaa tii fi hayyama mana hojii mootumma dhimmi ilaaluutiin kontraaktarootni xixiqqoon kaffalii barbaachisaa ta'e argachuun isaanii hanga mirkanaahutti sadrkaa sadarkaadhaan akka kaffalamuuf kan qabame keessaa maallaqa murtaahe hir'isuu ykn qabatee turuu qaba.
3. Hammi maallaqa qabamee turuu tii fi hanga yeroo kamiitti qabuu akka danda'u qajeelfama Biirroo Faaynaansiitiin bahuun murtaaha.

(ሀ) በተሟላ ሁኔታ ሲፈጸም ወይም

(ለ) ሥራ ተቋራጩ ወይም ዕቃ አቅራቢው ወይም አገልግሎት ሰጪው የፈጸመው ምንም ጥፋት ሳይኖር ውሉ ሲቋረጥ እና የክልል መንግሥት በውሉ ምክንያት ወይም ከውሉ ጋር በተያያዘ በግለሰብ ላይ የሚያቀርበው ምንም የይገባኛል ጥያቄ ሳይኖር ሲቀር የመንግሥት መ/ቤት የዋስትና ተቀማጭን ለሥራ ተቋራጩ ወይም ለዕቃ አቅራቢው ወይም ለአገልግሎት ሰጪው መመለስ አለበት ።

፸. ብድር እና ዕርዳታ

የፋይናንስ ምንጫቸው ከውጭ አገር ብድር እና/ወይም ዕርዳታ የሆኑ ውሎች በባለሀብት ወይም በባለብዙ ወገኖች ስምምነት ይገዛሉ ።

፸፩. በየደረጃው የሚደረግ ክፍያ

፩. ማናቸውም የመንግሥት መ/ቤት ለውሉ አፈጻጸም ውጤታማነት አስፈላጊ ሆኖ ሲያገኘው ክፍያው በየደረጃው እንዲሆን የሚፈቅድ ውል መዋዋል ይችላል ።

፪. ማናቸውም የመንግሥት መ/ቤት የሥራ ተቋራጩ በውሉ መሠረት ግዴታው መፈጸሙንና በሚመለከተው የመንግሥት መ/ቤት ፈቃድ ከሥራ ተቋራጩ ጋር የሚሠሩት ማናቸውም ንዑስ የሥራ ተቋራጮች ወይም ዕቃ አቅራቢው ወይም ሌላው ሰው ተገቢውን ክፍያ ማግኘታቸው አስከረጋገጥ ድረስ በየደረጃው እንዲከፈል ከተያዘው ውስጥ የተወሰነውን ገንዘብ መቀነስ ወይም ይዞ መቆየት አለበት ።

፫. ተይዞ የሚቆየው ገንዘብ መጠንና ለምን ያህል ጊዜ ሊያዝ እንደሚችል በፋይናንስ ቢሮ በሚወጣ መመሪያ ይወሰናል ።

- (a) satisfactorily performed,
- (b) terminated for a reason that is not attributable to any fault of the contractor or supplier or service giving person, and the Government has no claim against the person arising out of the contract or relating in any manner to the contract, the public body shall return that security deposit to the contractor or supplier or any other person.

70. Loan and Aid

Contracts, which are financed by foreign loans and/or aid, shall be governed by the terms of the bilateral or multilateral agreement.

71. Progress Payment

1. Any public body may enter into a contract that provides for the making of progress payments where it is deemed necessary for the most efficient and effective execution of the contract.
2. A public body shall retain or hold back a portion of the progress billings called for under the terms of every contract until the public body is satisfied that the contract has been completed and that all nominated subcontractors who have been approved by the public body concerned have been paid by the contractor.
3. The amount retained and the duration of the retention shall be stipulated in directives issued by the Finance Bureau.

72. DAMBILEE WALII GAL-  
TEEWWAN ITTIN  
QAJEELFAMAN  
Tumaatonni addaa Dambii  
kanaa akkuma eeggamani-  
tti ta'ee raawwiin bittaa moo-  
tummaa seera hariiroo haw-  
aasaatiin manneen hojii  
kutaa bulchiinsaa waliigalte-  
ewwan godhan bu'uura tum-  
ameetiin kan qajeelfamu  
ta'a.

KUTAA KUDHA AFUR  
WAL QUNNAMTIIWWAN  
FAAYNAANSII-NAANNOO FI  
FEDERAALAA

73. SIRNA GABAASNI  
FAAYNAANSII ITTI  
DHIHAATU

1. Sirni ittiin dhiheessuu gabaasa Faaynaansii Manni Maree Ministeerota Mootummaa Federaalaa akka guutamu gaafatu eeggamuu qaba.
2. Biiron Faaynaansii, Manni Maree Ministeerota kan gaafatu guutuudhaa nii fi foormii Ministeerri Maallaqaa baasu hordofuudhaan ji'a ji'aan, ji'a sada-sadiin, ji'a jaha jahaanii fi waggaa waggaadhaan gabaasa faaynaansii Ministeera Maallaqaa Mootummaa Federaalaatiif ni dhiheessa. Gabaasaawwan kunis galiwwanii fi baasiwwan Naannichaa maddasaaniitii fi gita herregasaa nii tiin addaan baasuudhaan, hamma maallaqa dheedhii, hamma idaa hin kafalamini fi raawwannaa hojii kaayyoo deeggarsi bajataa ittiin gaafatame wajjiin walmadaaluudhaan mul'isu u qabu.
3. Biiron Faaynaansii sochiwwaan faaynaansii Mootummaa Naannoo fi Mootummaa Federaalaa gidduutti godhame kan mul'isu galmee guutuu ta'e ni qabata.

ወሎች የግብርና ጥቅም ደንቦች የዚህ ደንብ ላይ ደንቦች እንደ ተጠበቁ ሆነው የመንግሥት ግዥ አፈጻጸም በፍትህ ስር ስለተደረገ ከፍለ መሥሪያ ቤቶች ስለሚያደርጉባቸው ወሎች በተደንገገው መሠረት የግብር ደብዳቤ ።

ዘፍለ አሥራ አራት  
የፌዴራል እና የክልል የፋይናንስ  
ግንኙነቶች

የፋይናንስ ሪፖርት አቀራረብ ሥርዓት

የፌዴራል መንግሥት የሚሰጡ ጥቅም ቤት እንዲሆን የሚጠይቀው የፋይናንስ ሪፖርት አቀራረብ ሥርዓት መጠበቅ አለበት ።

የፋይናንስ ቢሮ በሚሰጡ ጥቅም ቤት የሚጠይቀውን የግብርና ሪፖርት ለፌዴራል መንግሥት ገንዘብ ሚኒስቴር ያቀርባል ። እነዚህም ሪፖርቶች የክልሉን ገቢዎችና ወጪዎች በምንጫቸውና በሂሳብ መደብ ቁጥሮች በመለየት የጥሪ ገንዘብ ልዝጊት፣ የልዝጊታቸውን ዕዳ መጠንና አፈጻጸምን የደጋፊ በጀት ከተጠየቀበት ዓላማ ጋር በማነፃፀር ማሳየት አለባቸው ።

የፋይናንስ ቢሮ በክልሉ መንግሥትና በፌዴራል መንግሥት መካከል የተደረጉ የፋይናንስ እንቅስቃሴዎችን የሚያሳዩ የተሟላ መዝገብ ይይዛል ።

72. Provisions Applicable to Contracts

Without limiting the special provisions of these Regulations, government procurement shall be governed by the provisions of Administrative Contracts under the Civil Code of Ethiopia.

PART FOURTEEN  
FEDERAL AND STATE  
FINANCIAL RELATIONS

73. Financial Reporting Systems

1. The financial reporting system of the Government shall correspond with those of the federal government.
2. The Finance Bureau shall provide monthly, quarterly, semi-annual and annual financial reports to the Federal Government Minister of Finance in accordance with the reporting requirements of Council of Ministers. These reports shall show details of receipts and disbursements by revenue and expenditure source codes; financial assets and liabilities; current and accumulated surpluses and deficits, and performance against the objectives stated in subsidy requests.
3. The Finance Bureau shall keep complete records on the financial transactions between the Federal and the Regional Governments.

74. LIQII BIYYA KEESSAA

- 1. gFedhiiwwan faaynaansii Mootummaa Naannoo Oromiyaa karoora fiisikaalaa fi baajata Mootummaa Federaalaa waliin kan walsime ta'uu qabu. Sadarkaa mootummoota lamaaniitti dhaabbattootni Faaynaansii dhimmich ilaalu walqunnamtii hojii walitti dhihate qabaatanii bara baajata ichaa keessatti dimishaasha baasiiwwan liqii hir'isuu fi dinagdee biyyoolessaa haala fayyaduun hojjachuun isaanii mirkaneessuu qabu.
- 2. Biiron Faaynaansii, Mootummaa Naannoo Oromiyaa aatiif, Baankii Biyyoolessaatiif fi dhaabbattoota biraatiin kan godhamu raawwan naa kaffalii liqii ni hordofa.

75. DEEGGARSA BAAJATAA

Baajatni Mootummaa Federaalaa osoo hin ragga'in dura Biiron Faaynaansii gaaffii deeggarsa baajata isaa Ministeera Maallaqaa Mootummaa Federaalaatii fi Ministeera Misooma Dinagdee fi Gamtaatiif ni dhiheesa.

76. WALSIMUU TAAKSII

Sakarkaa Mootummaa Federaalaa fi Mootummaa Naannoo Oromiyaatti taaksootni haaronni yeroo ramadaman ykn taaksootni kanaan dura turan yeroo jijjiiraman bu'uurri taaksii walfakkaataa fi kan walsime ta'uusaa mirkaneessuudhaaf Mootummaa Federaalaa fi Mootummaa Naannoo Oromiyaa jeddutti mareen godhamuu qaba.

77. ORNEELOTAA FI DAANGAA YEROO

Biiron Faaynaansii bu'uura orneelotaa fi daangaa yeroo Mootummaan Federaalaa kennuutiin:

- (a) Gaaffii deeggarsa baasii, tilmaama galii dabalatee,
- (b) Fedhii liqii biyya keessaa,
- (c) Fedhii sharafa alaa Mootummaa Naannichaa, Ministeera Maallaqaa Mootummaa federaalaatiif ni dhiheessa.

፩. የአገር ውስጥ ብድር

- ፩. የኦሮሚያ ክልላዊ መንግሥት የፋይናንስ ፍላጎት ከፌዴራል መንግሥት የፋይናንስ ዕቅድና በጀት ጋር የተጣጣመ መሆን አለበት። በሁለቱ መንግሥታት ደረጃ ጉዳዩ የሚመለከታቸው የፋይናንስ ድርጅቶች የተቀራረበ የሥራ ግንኙነት ኖሮባቸው በበጀት ዓመቱ ውስጥ አጠቃላይ የብድር ወጪዎችን ለመቀነስና ብሔራዊ ኢኮኖሚውን በማጠቀም መሥራታቸውን ማረጋገጥ አለባቸው።
- ፪. የፋይናንስ ቢሮ ለኦሮሚያ ክልላዊ መንግሥት በብሔራዊ ባንክና በሌሎች ድርጅቶች የሚደረገውን የብድር ክፍያ አፈጻጸም ይከታተላል።

፪. የበጀት ድጋፍ

የፌዴራል መንግሥት በጀት ከመጽደቁ በፊት የፋይናንስ ቢሮ የድጋፍ በጀት ጥያቄውን ለፌዴራል መንግሥት ገንዘብ ማረጋገጥና ለኢኮኖሚ ልማትና ጉብብር ማረጋገጥ ያቀርባል።

፫. የታክስ ውህደት

በፌዴራል እና በኦሮሚያ ክልላዊ መንግሥት ደረጃ አዳዲስ ታክሶች በሚጣሉበት ወይም ነባር ታክሶች በሚለወጡበት ጊዜ የታክስ መሠረቱ ተመሳሳይ እና የተዋሃደ መሆኑን ለማረጋገጥ በፌዴራል መንግሥትና በኦሮሚያ ክልላዊ መንግሥት መካከል ምክክር መደረግ አለበት።

፬. ቅጾችና የጊዜ ገደብ

የፋይናንስ ቢሮ የፌዴራል መንግሥት ገንዘብ ማረጋገጥ በሚሰጠው የጊዜ ገደብና ቅጽ መሠረት የክልሉን መንግሥት፡-

- ሀ) የድጋፍ በጀት ፡ ጥያቄ ፡ የገቢ ግምቱን ጭምር ፡
- ለ) የአገር ውስጥ ብድር ፍላጎት ፡
- ሐ) የውጭ ምንዛሪ ፍላጎትን ለፌዴራል መንግሥት ገንዘብ ማረጋገጥ ያቀርባል።

74. Internal Borrowing

- 1. The financial requirements of the Regional Government shall be closely aligned with the federal government's fiscal plan and budget and both levels of governments shall ensure that their respective financial organizations maintain close working relations during the course of the fiscal year to minimize overall borrowing costs and to act in the best interests of the national economy.
- 2. The Finance Bureau shall monitor the disbursements of the National Bank of Ethiopia and any other entities against the borrowings of Government.

75. Subsidy

Before the approval of the Federal budget, the Finance Bureau shall submit the subsidy request of the State to the Federal Government Ministers of Finance and Economic Development and Cooperation.

76. Tax Harmonization

Consultations between federal and state governments shall take place on all new or charged taxes at both levels of government to ensure that tax bases are harmonized and standardized.

77. Formats and Deadlines

The Finance Bureau shall submit in accordance with the format and deadlines given by the Federal Government Ministry of Finance the request of the Government on:

- (a) subsidy;
- (b) internal borrowings; and
- (c) foreign currency requirements.

78. GABAASA HERREGA MOOTUMMAA

Gabaasni herrega mootummaa sochiiwwan Faaynaansii Mootummaa Federaalaa fi Mootummaa Naannoo Oromiyaa giddutti godhaman, raawwannaa deeggarsa baajataa Mootummaa Naannoo Oromiyaa karoora faaynaansii wajjin wal-madaaluudhaanii fi haala Faaynaansii Mootummaa Federaalaatii fi Mootummaa Naannoo Oromiyaa mulisu gabaasa dhumaa bara baajataa haala qindaa'ee fi haala walmadaale kan qabatu ta'uu qaba.

KUUTAA KUDHA SHAN BADIINSA MAALLAQAA FI MEESHAA MOOTUMMAA

79. QORANNOO ADEEMSIISUU

1. Maallaqnii fi meeshaan mootummaa baduusaatiif ykn hir'achuu saatiif gabaasa karaa kamiiniyyuu dhihaate irratti deeggarsi (gamtummaan) guutuun hojjattoota mana hojii mootummaa jiraatee qorannoon guutuun godhamuu qaba.
2. Hojii yakkaa kan hin dabalte badiiwwan xixiqqoo hojii walqabataniin alatti badiin jiraachuusaatiif shakkii yoo jiraatu poolisiidhaaf gabaafamuu qaba.
3. Mana hojii mootummaa keessatti kan adeemsifamu qorannoon sadarkaa jalqabaa sababiin badiin raawwata mee jira jechisiisu jiraachuusaa mirkaneessuurratti kan'hundaa'e ta'a.
4. Ittigaaftamaan qajeelchaa dhimmi isaa ilaalu qorannoon poolisii kan hin barbaanne hir'inaawwan hojjattootaan raawwataman irrattis tarkaanfiin osoo hin fudhatamin dura waa'ee yaadessummaa dhimmichaa ilaalchisee kutaa seeraa mana hojichaa yaada gaafachuu ni danda'a.

፱፰. የመንግሥት ሂሳብ ሪፖርት

የመንግሥት ሂሳብ ሪፖርት በፌዴራል መንግሥትና በአርማያ ክልላዊ መንግሥት መካከል የተደረገውን የፋይናንስ እንቅስቃሴዎች፣ የአርማያ ክልላዊ መንግሥትን የድጋፍ በጀት አፈጻጸም ከፋይናንስ ዕቅድ ጋር በማንጸጸር እና የፌዴራልና የአርማያ ክልላዊ መንግሥት የፋይናንስ ሁኔታ የማያሳይ የበጀት ዓመቱን የመጨረሻ ሪፖርት በተጠቃ ለለና በተነጻጸረ መልኩ የሚይዝ መሆን አለበት።

ከፍል አሥራ አምስት የመንግሥት ገንዘብና ንብረት ስለመጥፋት

፱፱. ምርመራ ስለማካሄድ

- ፩. የመንግሥት ንብረትና ገንዘብ ስለ መጥፋቱ ወይም ስለመገደቡ በየትኛውም መልኩ በቀረበው ሪፖርት ላይ የመንግሥት መ/ቤት ሠራተኞች መሉ ትብብር ኖሮ የተሟላ ምርመራ መደረግ አለበት።
- ፪. የወንጀል ተግባርን ከማይጨምሩ እነስተኛ ከሥራ ጋር የተያያዙ ጥፋቶች በስተቀር ጥፋት እንዳለ ጥርጣሬ ሲኖር ለፖሊስ ሪፖርት መደረግ አለበት።
- ፫. በመንግሥት መ/ቤት የሚካሄደው የመጀመሪያ ደረጃ ምርመራ ጥፋት ተፈፅሏል ለማለት የሚያስችል ምክንያት መኖሩን በማረጋገጥ ላይ የተወሰነ ይሆናል።
- ፬. ጉዳዩ የሚመለከተው የመምሪያ ኃላፊ የፖሊስ ምርመራ የማይፈልጉ በሠራተኞች የተፈፀሙ ጉድለቶች ላይ እርምጃ ከመውሰዱ በፊት የመ/ቤቱን የሕግ ክፍል ስለጉዳዩ አሳሳቢነት አስተያየት ሊጠይቅ ይችላል።

78. Public Accounts

The Public Accounts shall contain details of the financial transactions between federal and the state government, performance against the financial plans of state Government vis-a-vis its budget subsidies, and fiscal year-end reports on the financial status of the federal and state governments on a consolidated and comparative basis.

PART FIFTEEN LOSSES OF PUBLIC MONEY AND PUBLIC PROPERTY

79. Investigation

1. All losses of public money and property, however they are reported, require full investigation with the complete cooperation of all the employees of the public body.
2. Suspected losses, with the exception of certain minor, employment-related incidents, which do not involve criminal activity, shall be reported to the police.
3. Any preliminary examination undertaken by a public body shall be limited to ascertaining whether there is possible basis for allegation.
4. The responsible department head may refer suspected losses involving employees, that do not require an immediate response by the police, to the public body's legal service for an opinion on the seriousness of the incident before further action is taken.



80. GABAASA DHIHEESSUU

1. Hojjataan mootummaa kammiyyuu badiin raawwatamuu isaa yoo bira gahu ykn yoo shakku yeroo dhuma sana itti gaafatamaa kutaa isaatiif gabaasuu qaba. Itti gaafatamtichi gabaasni isaaf dhihaate yeroodhuma sana qajeelcha bulchiinsaatiif barreeffamaan gaabaafamuusaa akkasumas qajeelchota seeraa fi odiitii mana hojichaatiif garagalhaan gabaasichi dhaqqabuusaa mirkaneessuudhaaf itti gaafatamummaa qaba. Qajeelchi Bulchiinsaa itti gaafatamaa ol aanaa mana hojichaatii fi Biiroo Faaynansiitiif gargalchaa gabasic-haa ni erga.
2. Manni hojii mootummaa kamiyyuu badiin raawwatamuu isaa yoo beekan itti gaafatamummaan gabaasa gochuu kan isaanirra jiru ta'uusaa hojjatootaaf beeksisuu qaba.

81. TARKAANFII HARIIROO HAWAASAA

1. Hir'ina meeshaa fi maallaqaa kamiyyuu tarkaanfiin deebisiisuu dandeessisu bu'uura qajeelfama Biiron Faaynaansii baasuutiin fudhatamuu qaba.
2. Bu'uura Labsii Bulchiinsa Faaynaansii keeyyata 9tiin manni hojii mootummaa himannichaa akka dh-aabu haala addaatiin yoo eeyyamame malee hojjataan mootummaa kan ittiin gaafatame meeshaa ykn maallaqa hir'ate deebisuu qaba.

82. TARKAANFII NAAMUSAA

1. Itti gaafatamaan olaanaan mana hojii mootummaa raagaan gahaan jiraachuu isaa yoo mirkaneeffatu bu'uura qajeelfama Biiroo Bulchiinsa Hojjettota Mootummaa Naannichaatiin hojjataa mootummaa hir'inni-chi ilaalu irratti tarkaanfii naamusaa ni fudhata.
2. Manni hojii mootummaa tarkaanfiin naamusaa fudhatamuu akka qabuu yoo murteessu, tarkaanfiin akka-naa abbootii taa'itaa brbaachisaa ta'an kan biraatiin tarkaanfiwwan fudhata-man kan biraa hin ilaalu.

፱. ሪፖርት ስለማቅረብ

- ፩. ማናቸውም የመንግሥት ሠራተኛ ጥፋት መፈፀሙን ሲደርስበት ወይም ሲጠረጥር ወዲያውኑ ለከፍሉ ኃላፊ ሪፖርት ማድረግ አለበት። ኃላፊው የቀረበለት ሪፖርት ወዲያውኑ ለአስተዳደር መምሪያ በጽሁፍ ሪፖርት መደረጉን እንዲሁም የመ/ቤቱ የሕግ እና የአዲት መምሪያዎች የሪፖርቱ ግልባጭ የደረሰባቸው መሆኑን የማረጋገጥ ኃላፊነት አለበት። የአስተዳደር መምሪያው ለመ/ቤቱ የበላይ ኃላፊና ለፋይናንስ ቢሮ የሪፖርቱን ግልባጭ ይልካል።
- ፪. ማናቸውም የመንግሥት መ/ቤት ጥፋት መፈፀሙን ሲያውቁ ሪፖርት የማድረግ ኃላፊነት ያለባቸው መሆኑን ለሠራተኞቹ ማሳወቅ አለበት።

፳፩. የፍትህ ስልጠና እርምጃ

- ፩. ማናቸውንም የገንዘብና የንብረት ጉድለት ለማስመለስ የሚያስችል እርምጃ የፋይናንስ ቢሮ በሚያወጣው መመሪያ መሠረት መወሰድ አለበት።
- ፪. የፋይናንስ ቢሮ በፋይናንስ አስተዳደር አዋጅ አንቀጽ ፱ መሠረት የመንግሥት መ/ቤት ከሱን እንዲያቆም በተለይ ካልፈቀደ በስተቀር የመንግሥት ሠራተኛ ተጠያቂ የሆነ በትን ያገደለውን ንብረት ወይም ገንዘብ መመለስ አለበት።

፳፪. የዲስፕሊን እርምጃ

- ፩. የመንግሥት መ/ቤት የበላይ ኃላፊ በቂ ማስረጃ መኖሩን ሲያረጋግጥ በከፍሉ የመንግሥት ሠራተኞች አስተዳደር ቢሮ መመሪያዎች መሠረት ጉድለቱ በሚመለከተው የመንግሥት ሠራተኛ ላይ የዲስፕሊን እርምጃ ይወስዳል።
- ፪. የመንግሥት መ/ቤት የዲስፕሊን እርምጃ መወሰድ እንዳለበት ሲወሰን፣ እንዲህ ያለው እርምጃ አግባብ ባላቸው ሌሎች ባለሥልጣናት የሚወሰደውን ማናቸውም ሌላ እርምጃ አይመለከትም።

80. Reporting

1. Every employee who discovers or suspects that a loss has occurred shall report it immediately to the head of his department. The latter is responsible for ensuring that all losses which are reported to him are promptly reported in writing to the administration department of the public body with copies of the report to its legal and internal audit departments. In addition, the administration department shall forward a copy of this report to the heads of the public body and the Finance Bureau.
2. All public bodies must ensure that all of their employees are aware of their responsibility to report all losses of which they have knowledge.

81. Civil Action

1. Action must be taken in accordance with directives issued by the Finance Bureau.
2. When an employee is accountable for a loss of money or property, the loss must be recovered from that employee unless the Finance Bureau has specifically authorized the public body to waive recovery in accordance with Article 9 of the Financial Administration Proclamation.

82. Disciplinary Action

1. Subject to directives by the State Public Service Administration Bureau disciplinary action shall be taken against the employee(s) involved in the loss, when the head of the public body considers that the circumstances warrant it.
2. When a public body determines that disciplinary action is warranted, such action is distinct from any other measures that may be taken by the appropriate authorities.

83. BAKKA BUUSUU

Hir'inni maallaqaa kaffalii gaafatan, akka herrega bakka bu'uutti, hir'inni qabduu maallaqaa fi hir'ina galii irratti raawwatame kamiyyuu bakka buusuun yoo barbaachisu itti gaaftamaan ol aanaa mana hojichaa ykn hojjataan biraa bareeffamaan ramadame yoo raggaasise hojii walfakkaatuuf akka oolu baajata hayyamane irraa gaafacuu qaba.

84. KAAZINOOTA MOOTUMMAA

1. Qabduun maallaqaa mana hojii mootummaa hayyama malee yoo hafu, yoo du'u ykn dandeettii yoo dhabu kaaznichis shuumii herregaatiinii fi ittigaafatamaa ol'aanaa odiitii keessattiin ni cufama.
2. Ittigaafatamaan olaanaa mana hojii mootummaa bu'uura qajeelfama Biiroo Faaynaansiitiin waan kaazinaa keessatti argamu beekuudhaa fi facaatiisaa qopheessuudhaaf yeeroodhuma sana koree ni hundeesa.
3. Korichi bu'uura qajeelfama Biiroon Faaynaansii baasu ajajuun qorannicha gaggeessuu fi bu'aa argatus gabaasuu qaba.

85. HIR'INA GABAASUU

1. Hir'inni kamiyyuu herrega mootummaa keessatti gabaafamuu qaba.
2. Dimshaashni hir'inni maallaqaa (barbaachisaa yoo ta'u tilmaamnisaa) deebifama kamiyyuu osoo hin dabaln gabaasa herrega baabajata hir'innichi itti raawwatameetti, ykn hir'innichi wayitii sanatti osoo hin beekamin yoo hafu hojii irra ooluu bara danda'utti gabaasa herrega mootummaa keessatti gabaafama.
3. Hir'innootni yoo deebifaman herrega mootummaa bara baajata maallaqni itti deebi'eetti gabaafamuu qaba.

KUTAA KUDHA JAHA TUMAATOTA ADDA ADDAA

86. DAANGAA YEROO

1. Manni hojii mootummaa kamiyyuu mana hojjichaatiif ykn odiitaroota alaatiif dhimma kamiifiyyuu odeeffannoodhaaf kan barbaachisan ragaalee faaynaansii fi galmeewwan yeroo gahaa ta'eef tursiisuu qaba.

ዘ፲. ስለመተካት

ክፍያን የሚጠይቁ የገንዘብ ጉድለቶች፡ እንደሚተካ ሂሳብ ፡ የገንዘብ ያዥ ጉድለትና በገቢ ላይ የተፈፀመን ማናቸውንም ጉድለት መተካት ሲያስፈልግ የመ/ቤቱ የበላይ ኃላፊ ወይም በጽሑፍ የተመደበው ሌላ ሠራተኛ ሲያፀድቀው ለተመዛዛይ ተግባር እንዲውል ከተፈቀደው በጀት መጠየቅ አለበት ።

ዘ፲፱. የመንግሥት ካዝናዎች

- ፩. የመንግሥት መ/ቤት ገንዘብ ያዥ ያለፈቃድ ሲቀር ፡ ሲሞት ወይም ችሎታ ሲያጣ ካዝናው በሂሳብ ሹምና በውስጥ አዲት የበላይ ኃላፊ ይታሰታል።
- ፪. የመንግሥት መ/ቤት የበላይ ኃላፊ በፋይናንስ ቢሮ መመሪያ መሠረት በካዝናው ውስጥ የሚገኘውን ለማወቅና ዝርዝሩን ለማዘጋጀት ወዲያውኑ ኮሚቴ ያቋቁማል ።
- ፫. ኮሚቴው ፋይናንስ ቢሮ የሚያወጣው መመሪያ በሚያዘው መሠረት ምርመራውን ማካሄድና ስላገኘውም ውጤት ሪፖርት ማድረግ አለበት ።

ዘ፲፳. ጉድለትን ሪፖርት ስለማድረግ

- ፩. ማናቸውም ጉድለት በመንግሥት ሒሳብ ውስጥ ሪፖርት መደረግ አለበት ።
- ፪. አጠቃላይ የገንዘብ ጉድለት(አስፈላጊ ሲሆን ግምቱን) ማናቸውንም ተመላሽ ሳይዟምር ጉድለቱ በተፈጸመበት የበጀት ዓመት ሒሳብ ሪፖርት ወይም ጉድለቱ በወቅቱ ማይታወቅ ሲቀር ተግባራዊ ሊሆን በሚችልበት ዓመት በመንግሥት ሒሳብ ሪፖርት ውስጥ ሪፖርት ይደረጋል ።
- ፫. ጉድለቶች ተመላሽ ሲደረጉ ገንዘቡ በተመለሰበት የበጀት ዓመት የመንግሥት ሒሳብ ሪፖርት መደረግ አለበት ።

ክፍል አ/ሥራ ስድስት ልዩ ልዩ ደንቦች

ዘ፲፮. የጊዜ ገደብ

፩. ማናቸውም የመንግሥት መ/ቤት ለመ/ቤቱ ወይም ለውጭ አዲተሮች ለማናቸውም ጉዳይ በመረጃነት የሚያስፈልጉትን የፋይናንስ መረጃዎችና መዛግብት በቂ ለሆነ ጊዜ ማቆየት አለበት ።

83. Reimbursement

Losses of money that require a disbursement to reimburse such as cashier shortages and all losses of revenue shall be charged to the appropriation of the related activity, after approval by the head of the public body or such other senior employees as may be designated in writing by him.

84. Government Safes

1. In the event of the unauthorized absence, death or incapacity of a cashier of a public body the senior financial officer and the head of the Internal Audit shall seal the safe.
2. The head of the public body shall immediately establish a committee in accordance with directives issued by the Finance Bureau to determine the contents of the safe and prepare a list of them.
3. The committee shall conduct an examination and report its findings as required by directives issued by the Finance Bureau.

85. Reporting of Losses

1. All losses must be reported in Public Accounts.
2. The gross amount of a loss(estimated when necessary) irrespective of any recoveries, is to be reported in the Public Accounts for the fiscal year in which the loss occurred or, when the loss is not discovered in time, in the first Public Accounts in which it is practicable to do so.
3. Recoveries against losses shall be reported in the Public Accounts for the fiscal year in which the amount is recovered.

PART SIXTEEN MISCELLANEOUS PROVISIONS

86. Time-Limit

1. All public bodies shall retain all financial information and records for a length of time adequate to recover all required references to that information by the public body itself or external auditors.

2. Keeyyata kana keeyyata xiqqaa (1) irratti kan tumame akka eeggametti ta'ee galmeewwanii fi odeeffannoowwan faaynaansii kamiyyuu yoo xiqqaate waggaa kudhaniif turuu qabu.

፩. ከዚህ በላይ በገዑስ አንቀጽ (፩) የተመለከተው እንደተጠበቀ ሆኖ ማናቸውም የፋይናንስ መረጃዎችና መዛግብት ቢያንስ ለአስር ዓመት መቆየት አለባቸው።

2. Notwithstanding sub-article(1) of this Article, all financial information and records shall be retained for a minimum of ten years.

87. GOSAWWAN GALMEE TUR-UU QABANII

Bu'uura keeyyata 86 Dambii kanaatiin odeeffannoowwanii fi galmeewwan faaynaansii turuu qaban kanneen armaan gaditti tuqaman ni dabalatu:

፳፯. መቆየት ያለባቸው የመዛግብት ዓይነቶች

በዚህ ደንብ አንቀጽ 86 መሠረት መቆየት ያለባቸው የፋይናንስ መረጃዎችና መዛግብት ከዚህ በታች የተመለከቱትን ይሠጥራሉ፡

87. Types of Records to be retained

Financial information and records to be retained under Article 86 of these Regulations shall include all:

- (a) Koreen hojii raawwachii-ftuu fi (ykn) Biiron Faaynaansii akka isaan ragga-asisan dhimmoota dhiha-atan kamiyyuu,
- (b) Tarkaanfiin fudhatamu-usaa kan ibsan ragaalee kamiyyuu,
- (c) Dhimmoota faaynaansii ilaalchisee babarreeff-ama godhaman,
- (d) Akaakuuwwan sochii faaynaansii kamiyyuu fi billeettoowwan gargaaran,
- (e) Galmeewwan maallaqa dheedhii fi nagahootaa fi kkf galmeewwan bu'ura faaynaansii kamiyyuu.

(ሀ) የሥራ አስፈጻሚ ኮሚቴ እና/ወይም ፋይናንስ ቢሮ እንዲያወጡ ቃቸው የቀረቡ ማናቸውም ጉዳዮች፤

(a) submissions for approval to the Finance Bureau and/or to the State Executive Committee,

(ለ) እርምጃ መወሰዱን የሚያስረዱ ማናቸውም ማስረጃዎች፤

(b) documents that inform of decisions being taken,

(ሐ) የፋይናንስ ጉዳዮችን በተመለከተ የተደረጉ መጻጻፎች፤

(c) correspondences that relate to financial matters,

(መ) ማናቸውም ዝርዝር የፋይናንስ እንቅስቃሴዎችና ደጋፊ ሰነዶች፤

(d) details of financial transactions and supporting documents,

(ሠ) የጥሪ ገንዘብና የደረሰኞች መዛግብትን የመሳሰሉት ማናቸውም መሠረታዊ የፋይናንስ መዛግብት።

(e) basic financial records such as cash books and records of receipts.

88. TOOFTAALIE TURSIISUU

Biiron Faaynaansii akkaataa qabiinsa galmeewwanii fi odeeffannoowwan faaynaansiitii fi hanga yeroo kamiitti akka turan qajeelfama ni baasa.

፳፰. የማቆየት ዘዴዎች

ፋይናንስ ቢሮ ስለፋይናንስ መረጃዎችና መዛግብቶች አያያዝና ለምን ያህል ጊዜ እንደሚቆዩ ዝርዝር መመሪያ ያወጣል።

88. Methods of Retention

The Finance Bureau shall issue directives that detail the methods and length of retention of financial information and records.

89. YEROO DAMBIIN KUN ITTIRAGGA'U

Dambiin kun Amajjii 30 bara 1990 irraa eegalee kan ragga'e ta'a.

፳፱. ደንቡ የሚያስፈልገው ጊዜ

ይህ ደንብ ከጥር ፱ ቀን ፲፱፻፺፯ ይኖር የዐና ይሆናል።

89. Effective Date

These Regulations shall come into force as of the 7th day of February 1998.

Finfinnee Amajjii 30, Bara 1990

Kumaa Dammaqsa  
Pirezidaantii Mootummaa  
Naannoo Oromiyaa

ፊንፊኔ : ጥር ፱ ቀን ፲፱፻፺፯

ከሚያመቅላ

የእርሚያ ክልላዊ መንግሥት  
ፕሬዝዳንት

Done at Finfine, this 7<sup>th</sup> day of February, 1998.

Kuma Demeksa  
President of the  
Oromia Regional State