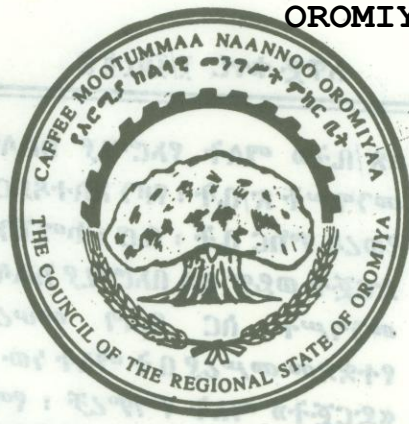


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 Finfinnee, 6<sup>th</sup> August, 1996.

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Proclamation NO. 10/1996  
 A PROCLAMATION TO PROVIDE FOR THE POWERS AND DUTIES OF THE OFFICE OF THE AUDITOR GENERAL OF OROMIA

WHEREAS, the Office of the Auditor General of Oromia has been established under the Establishment of the Executive Organs of the Oromia Regional State Proclamation No. 7/1995;

WHEREAS, it is necessary to define the powers and duties of the Office of the Auditor General of Oromia;  
 NOW, THEREFORE, in accordance with Article 49 (3) (a) of the Constitution of the Oromia Regional State, it is hereby Proclaimed as follows.

- Mata Duree Gabaabaa**  
 Labsiin kun " Labsii Angoo fi Hojii Mana Hojii Oodiitii Ol'aanaa Oromiyaa murteessuu dhaaf bahe lakk. 10/1988" jedhamee waamamu ni danda'a.
- Hiika**  
 Akkaataan jechichaa hiikka biraa kan kennisiisuuf yoo ta'e malee Labsii kana keessatti:-

- አጭር ርዕስ**  
 ይህ አዋጅ «የኦሮሚያ ዋናው አዲተር መ/ቤትን ሥልጣንና ተግባር ለመወሰን የወጣ አዋጅ ቁጥር 1/1996» ተብሎ ሊጠቀስ ይችላል።
- ትርጓሜ**  
 በዚህ አዋጅ ውስጥ የቃላት አገላለጽ ሌላ ትርጉም የሚያሰጠው ካልሆነ በስተቀር፣

- Short Title**  
 This Proclamation may be cited as "Definition of the Powers and Duties of the Office of the Auditor General of Oromia Proclamation No. 10/1996"

- Definitions**  
 In this Proclamation, unless the context requires otherwise:

“Waajjira” jechuun Waajjira Mootummaa Naannoo Oromiyaa, Bulchiinsa Godinaa, Caffee Aanaa, Biiroo, Komishiinii, dhaabbata, yookin kan biroo Mootummaa Naannoo Oromiyaa jalatti kan seeraan dhaabbatee dha.

“Jaarmaya” jechuun jaarmaya oomishaalee, raabsaa, tajaajila kan kennu yookin kan biraa guutumattii yookin gar tokkoon kan Mootummaa Naannoo Oromiyaa ta’ee dha.

“Mana Hojii Oodiitii” jechuun Mana Hojii Oodiitii Ol’aannaa Oromiyaa ti.

“Waldaa” jechuun waldaa hojii gamtaa, qotee bulaa, hojjetootaa yookin jiraattota magaalaa ykn kan biraa dhaabbatoota ummataa kan ta’ani dha.

“Naannoo” jechuun Naannoo Oromiyaati.

**Itti Waamamaa fi Muudama**

1. Hoogganaan Mana Hojii Odiitii, Pirezidaantii Mootummaa Naannootiin dhihaatee Caffee Mootummaa Naannootiin ni muudama.

2. Hogganaan Mana Hojii Odiitii itti waamamni isaa Caffee Mootummaa Naannichaatiif ta’ee, Caffeen yeroo walitti hin qabamne Pirezidaantii Caffichaatiif ni ta’a.

**Kaayoo**

Manni Hojii Odiitii kaayoo arman godii ni qabaata:

1. Waajjiraa yookin jaarmiyaa yookin waldaa dhaan qophaahee kan dhihaate ibsa herregaa irratti yaada kennuu fi ibsi herregaa sirna qabiinsa herregaa fi dambii irratti kan hundaaha ta’uu isaa mirkaneessuu;

2. Ibsi herregichaa bu’aa (firii) hojii waajjiraa, yookin jaarmiyaa yookin waldaa sirritti kan mullisu ta’uu isaa qorachuu;

3. Qabeenyinii fi meeshaan jiru gaalchaan kan eegamu ta’uu isaa qorachuudhaan yaada dhiheessuu;

4. Wajjirri yookin jaarmiyaan yookin waldaan tokko bu’aan (firiin) agarsiise karaa gahaa ta’een sirritti haala diinagdummaatiin raawwatamuu isaatii fi milkaa’uu isaa mirkaneessuu;

5. Ibsa galii, bahii, qabeenyaa fi idaa wagga-waggaa dhaan Caffee Mootummaa Naannootiif dhihaatu irratti yaada kennuu;

፩. «ጽ/ቤት» ማለት የኦሮሚያ ክልላዊ መንግሥት ጽ/ቤት፣ የዘን አስተዳደር፣ የወረዳ ምክር ቤት፣ ቢሮ፣ ኮሚሽን፣ ድርጅት ወይም ሌላ በኦሮሚያ ክልላዊ መንግሥት ስር በሕግ መሠረት የተቋቋመ መሥሪያ ቤት ማለት ነው።

፪. «ድርጅት» ማለት የማምረቻ፣ የማከፋፈያ፣ የአገልግሎት ሰጪ ወይም ሌላ በሙሉ ወይም በከፊል የኦሮሚያ ክልላዊ መንግሥት የሆነ ነው።

፫. «የአዲት መ/ቤት» ማለት የኦሮሚያ ዋናው አዲተር መ/ቤት ነው።

፬. «ማህበር» የሚለው ቃል የህብረት ሥራ፣ የአርሶ አደሮች ወይም የሠራተኞች ወይም የከተማ ነዋሪዎች ወይም ሌሎች የሕዝባዊ ድርጅቶች የሆኑ ማህበራትን ይጨምራል።

፭. «ክልል» ማለት የኦሮሚያ ክልል ነው።

**፮. አሻሻያና ተጠሪነት**

፩. የኦሮሚያ ዋና አዲተር በክልሉ መንግሥት ፕሬዚዳንት አቅራቢነት በክልሉ ምክር ቤት ይሾማል።

፪. ዋና አዲተሩ ተጠሪነቱ ለክልሉ መንግሥት ምክር ቤት ሆኖ ምክር ቤቱ በማይሰበሰብበት ጊዜ ለክልሉ መንግሥት ፕሬዚዳንት ይሆናል።

**፯. አላማዎች**

የአዲት መ/ቤቱ የሚከተሉት ዓላማዎች ይኖሩታል፡

፩. በጽ/ቤት ወይም በድርጅት ወይም በማህበር ተዘጋጅቶ በቀረበ የሂሳብ መግለጫ ላይ ሀሳብ መስጠት እና ሂሳብ መግለጫው በሂሳብ አያያዝ ስርዓት እና ደንብ ላይ የተመሰረተ መሆኑን የማረጋገጥ፤

፪. ሂሳብ መግለጫው የጽ/ቤቱን ወይም የድርጅቱን ወይም የማህበሩን የሥራ ውጤት በትክክል የሚያሳይ መሆኑን የማጥናት፤

፫. ያለው ሀብትና ንብረት በአግባቡ የሚጠበቅ መሆኑን በማጥናት አስተያየት የማቅረብ፤

፬. ማንኛውም ጽ/ቤት ወይም ድርጅት ወይም ማህበር ያሰገኘው የሥራ ውጤት በትክክል ኢኮኖሚያዊ በሆነ ሁኔታ፣ በብቃትና በተቃና መንገድ መከናወኑን የማረጋገጥ፤

፭. በየአመቱ ለክልሉ መንግሥት ምክር ቤት በሚቀርበው የገቢ፣ የወጪ፣ የሀብትና የአዳጋጫ ላይ አስተያየት የመስጠት።

1. “Office” means the Office of the Oromia Regional State, zonal administration, district council, bureau, commission, agency or any other office established under the auspices of the Oromia Regional State.

2. “Undertaking” means production, distribution, service-rendering or any other similar organization which is owned in whole or part by the Oromia Regional State.

3. “Audit Office” means the Office of the Auditor General of Oromia.

4. “Association” includes cooperative societies, peasants’ associations, trade unions, urban dwellers’ associations and similar other mass organizations.

5. “Region” means the Oromia Region.

**3. Appointment and Accountability**

1. The Auditor General of the Region shall be appointed by the Council of the Region upon submission of nomination by the President of the Regional State.

2. He shall be accountable to the Council of the Region and, when the Council is not in sessions, to the President of the Regional State.

**4. Objectives**

The Office of the Auditor General shall have the following objectives:

1. to comment on any financial statement prepared by an office, undertaking or association and to ensure that such a statement is maintained in line with accepted standards of accounting;

2. to ascertain that the financial statement reflects the true state of affairs of the performance of the office, undertaking or association;

3. to conduct studies on the proper handling of resources and make recommendations thereon;

4. to ascertain that the performance of any office, undertaking or association is made in proper economic environment and in an efficient as well as effective manner; and

5. to comment on the annual revenue and expenditure statements and balance sheets to be submitted to the Council of the Regional State.

5. Angoo fi Hojii Mana Hojii Odiitiichaa

Manni Hojii Odiitii kaayoo isaa haala gaariidhaan galmaan gahuu dhaaf angoo barbaachisu hunda ni qabaata. Jecha maraa kanaan osoo hin daangeeffamin:

1. Herrega waajjirootaa, waldootaa fi jaarmiyootaa oodiitii ni godha yookin ni goosiisa;
2. Bu'aan (firiin) hojii waajjiroonni; jaarmiyoonnii fi waldoonni agarsiisan seera yookin qajeelfama irratti hundaahaa karaa dinagdummaa qabuun raawwatamee gaal chaan barbaachisaa ta'e guuttamuu isaa mirkaneessuuf akkuma barbaachisaa ta'etti sagantaa hojii fi si'ayina isaa oodiitii ni godha yookin ni goosiisa;
3. Keewwata kana (1) fi (2) irratti hundeeffamee kan raawwate bu'aa (firiin) hojii oodiitii akkuma haala dhimmichaatti qaama ol'aanaa waajjiraa yookin jaarmiyaa yookin waldaa dhimmichi ilaalutti gabaasaan ni dhiyeessa; ni beek-sisa;
4. Qajeelfamni sirna qabiinsa galmee herregaa fi bulchiinsaa Biiroo Faaynaansii Naannichaatiin een-naa qophaahu irratti hirmaatee gorsa barbaachisaa ta'e ni kenna;
5. Herrega tokko irratti sobaa (dharaa) fi amantummaa dhabiinsa qabaachuu isaa amansiisuuf sababa gahaa yoo qabaate herrega kana kan ilaalu nagaheewwan, haarshamootaa fi kana kan fakkaatan irratti ni saamsa (cufa);
6. Ogeessoota herregaa fi oodiitaroota dhuunfaa hojii kanaan wal fakkaatu irratti kan bobba'uu barbaadan dandeettii isaanii qoratee galmeessuu dhaan waraqaa ragaa ni kenna, ni haaromsa, ni dhorka, ni haqa waraqaa ragaa kennuufis seera irratti hundaahaa kaffaltii barbaachisaa ta'e ni kaffalchiisa;
7. Barbaachisaa ta'ee ennaa argamu, qaama dhimmi-ilaalu wajjin walii galuu dhaan oodiitaroota keessaatiif leenjii ni kenna,
8. Barbaachisaa ta'ee ennaa argamu, oodiitaroonni keessaa kamiyyuu herregaa fi qabeenyaa waajjiraa, jaarmiyaa yookin waldaa isaanii oodiitii godhanii bu'aan (firiin) isaa akka ibsamuuf ni taasisa;
9. Qaama dhimmi ilaalu wajjin waliigaluu dhaan qabiinsi herregaa fi ogummaaleen oodiitii karaa sirrii ta'een akka dagaagu tattaaffii fi too'annoo barbaachisaa ni godha;

፩. የአዲት መ/ቤት ስልጣንና ተግባሮች

የአዲት መ/ቤት ዓላማውን በተሳካ ሁኔታ ከግቡ ለማድረስ አስፈላጊው ሥልጣን ሁሉ ይኖረዋል ። በዚህ አጠቃላይ አባባል ላይ ወሰን፡-

- ፩. የጽ/ቤቶችን ወይም የማህበራትን ሒሳብ አዲት ያደርጋል ወይም ያስደርጋል ።
- ፪. ጽ/ቤቶች፣ ድርጅቶች ወይም ማህበራት ያስገኙት የሥራ ውጤት በሀገርና በመመሪያ ላይ ተመስርቶ ፡ ኢኮኖሚያዊ በሆነ መንገድ ተከናውኖ ተፈላጊውን ግብ ማሟላቱን ለማረጋገጥ፣ እንደ አስፈላጊነቱ የሥራ ፕሮግራምና ቅልጥፍናውን አዲት ያደርጋል ፡ ያስደርጋል።
- ፫. በዚህ አንቀጽ ፊደል ተራ (፩) እና (፪) ላይ ተመስርቶ ያከናወነውን የአዲት ሥራ ውጤት እንደ ጉዳዩ ሁኔታ ጉዳዩ ለሚመለከተው መ/ቤት ወይም ድርጅት ወይም ማህበር የበላይ አካል በሪፖርት ያቀርባል ፡ ያሳውቃል ።
- ፬. የሂሳብ መዛግብት አያያዝና አስተዳደር ስርዓት በክልሉ ፋይናንስ ቢሮ ሲዘጋጅ ተሳትፎ በማድረግ አስፈላጊ የሆኑ ምክሮችን ይሰጣል ።
- ፭. አንድ ሂሳብ ተንኮል እና ታማኝነት በጉደለው አኳኋን መያዙን ለማመን በቂ ምክንያት ካለው ይህንኑ ሂሳብ የሚመለከቱት ሰነዶች ደረሰኞችና በመሳሰሉት ላይ ያሽጋል ።
- ፮. በአዲት ሥራ መሰማራት የሚፈለጉትን የሂሳብ ባለሞያዎችንና የግል አዲተሮችን ችሎታ ገምግሞ በመመዘገብ የምሥክር ወረቀት ይሰጣል ፡ ያድሳል ፡ ያግዳል ፡ ይሰርዛል ፡ የምስክር ወረቀት ለመስጠትም በሀገር ላይ ተመስርቶ አስፈላጊ የሆነውን ክፍያ ያስከፍላል ።
- ፯. አስፈላጊ ሆኖ ሲገኝ ፡ ጉዳዩ ከሚመለከተው አካል ጋር በመተባበር ለውስጥ አዲተሮች ስልጠና ይሰጣል ።
- ፰. አስፈላጊ ሆኖ ሲገኝ ማናቸውም የውስጥ አዲተሮች የጽ/ቤታቸውን ወይም የድርጅታቸውን ወይም የማህበራቸውን ሂሳብና ንብረት አዲት አድርገው ውጤቱን እንዲገልፁለት ያስደርጋል ።
- ፱. ጉዳዩ ከሚመለከተው አካል ጋር በመተባበር የሂሳብ አያያዝ እና የአዲት ሞያዎች በተስተካከለ አኳኋን እንዲዳብሩ አስፈላጊውን ጥረትና ቁጥጥር ያደርጋል ።

5. Powers and Duties of the Office

The Audit Office shall have the powers necessary for the discharge of its functions. Without limitation of its functions. Without limitation of the generality of the foregoing,

1. audit or cause to be audited the accounts of offices, undertakings or associations;
2. carry out or cause to be carried out, as may be necessary, any programme and efficiency study to ensure that the performance of offices, undertakings or associations is in line with the directives, is economical, sound and has attained the objectives set forth;
3. notify and report the outcome of the audits made in accordance with items (1) and (2) of this article, as the case may be, to the higher organs of the concerned office, undertaking or association;
4. give the necessary advice on financial and accounting regulations to be prepared by the Finance Bureau of the Region;
5. impound receipts and other financial documents where it has sufficient reasons to believe that the account is maintained in an active and dishonest manner;
6. upon careful assessment of the competence and receipt of prescribed fees, issue certificates to private accountant auditors as well as renege and cancel such certificates;
7. train, in cooperation with the concerned organs, internal auditors where necessary;
8. direct internal auditors to carry out audits and submit their findings on the financial and accounting operations of their respective offices, undertakings or associations;
9. make efforts, in cooperation with the appropriate organs, to promote the development of accounting and auditing systems and supervise the same.

10. Sirnaa fi sadarkaa oodiitii herregaa fi qabeenyaa ilaalchisee qajeelfama ni baasa;

Aangoo fi Hojii Hogganaa

Hogganaan; Itti Gaafatamaa Ol'aanaa Mana Hojii Odiitii ta'uu dhaan labsii kana keewwata 5 irratti kan mullate dabalatee angoo fi hojii armaan gadii ni qabaata:

1. Labsii kana keewwata 5(1) fi (2) irratti hundaahuudhaan waa'ee hojii oodiitii gaggeeffamee fi hojiiwwan mana hojii odiitii walumaa galaan Caffee Mootummaa Naannootif, yeroo Caffeen wal hin geenye Pirezidaantii Mootummaa Naannootiif gabaas a ni dhiheessa;

2. Gabaasa galii, bahii, qabeenyaa fi idaa akkasumas ragoolee maallaqaa kan Mootummaa Naannoo ta'an harshamoota kana ilaalu hunda waggaa waggaadhaan oodiitii gochuu dhaanii fi qayyabachuudhaan Caffee Mootummaa Naannoof yaada ni dhiheessa;

Gabaasa waggaa irratti yaadda ennaa dhiheessuus:-

(a) Herregichi herrega Mootummaa Naannoo keessatt kan ibsame hundee labsii kanaan oodiitii godhamuu isaa,

(b) Qabeentaan gabaasichaa yaada tokko tokkoonii fi akkasumas gorsa galchaa ta'e qabachuu isaa,

(c) Gabaansi dhihaate sirrii ta'uu yookin ta'uu dhiisuu (baachuu) isaa naqaashummaa ni kenna.

3. Labsii kana keewwata 5(3) irratti hundeeffamee qaamoleen bu'aa (firii) oodiitii akka beekan godhaman yaada kennaniifi mormii dhiheessan quubsaa hin taane jedhee yoo tilmaamame dhimma kana gabaasa keewwata kana (1) irratti kan ibsame keessatti ni galcha;

4. Akkaataa seera hojjettoota Mootummaa eegee hojjattoota mana hojii oodiitiiif barbaachisaa ta'an ni qaxara, ni bulcha, sadarkaadhaan ni guddisa, ni jijjiira, ni gaggeessa;

5. Hojii isaa akkaataa gaarii ta'een raawwachuudhaaf mana hojii oodiitii ni gurmeessa;

6. Baajeta mana hojii oodiitii qopheesse kallattii dhaan Caffee Mootummaa Naannoo Oromiyaaf ni dhiheessa; ennaa eeyyamames hojiirra ni oolcha;

፲. የሂሳብና የገብርን ምርመራ ሥርዓት እና ደረጃን በሚመለከት መመሪያ ያወጣል።

፯. የዋናው አዲተር ሥልጣንና ተግባር

ዋናው አዲተር ፡ የአዲት መ/ቤቱ የበላይ ኃላፊ በመሆን በዚህ አዋጅ አንቀጽ ፮ ላይ የተመለከተውን የአዲት መ/ቤትን ሥልጣንና ተግባሮች ጨምሮ ከዚህ በታች የተጠቀሱት ሥልጣንና ተግባሮች ይኖሩታል ፡

፩. በዚህ አዋጅ አንቀጽ ፮(፩) እና (፪) ላይ በመመስረት ስለተከናወነው የአዲት ሥራ እና የአዲት መ/ቤቱን ሥራዎች አጠቃላይ ሪፖርት ምክር ባት ፡ ምክርቤቱ በማይሰበሰብበት ጊዜ ለክልሉ መንግሥት ፕሬዚዳንት ያቀርባል።

፪. የክልሉ መንግሥት ገቢ ፡ ወጪ ፡ ሀብት እና እዳን የሚመለከት ሪፖርት እንደ ዚህም ገንዘብ ነክ የሆኑ መረጃዎችንና ሰነዶችን ሁሉ በየአመቱ በመመርመርና በማጥናት ለክልሉ መንግሥት ምክር ቤት አስተያየት ያቀርባል ፡

በዓመት ሪፖርቱ ላይ አስተያየት ሲያቀርብ፡-

ሀ) በክልሉ መንግሥት ሂሳብ ውስጥ የተገለጸው ሂሳብ በዚህ አዋጅ መሠረት አዲት መደረጉን ፡

ለ) የሪፖርቱ ይዘት ዝርዝር አስተያየት እና ተገቢ የሆነ ምክር ያለው መሆኑን ፡

ሐ) የቀረበው ሪፖርት ትክክለኛ መሆኑን ወይም ያለመሆኑን ምስክረነት ይሰጣል።

፫. በዚህ አዋጅ አንቀጽ ፮(፫) ላይ ተመስርቶ የምርመራውን ውጤት እንዲያውቁ የተደረጉት አካላት የሰጡት አስተያየትና ያቀረቡት ተቃውሞ አጥጋቢ አይደለም ብሎ ሲገምት ጉዳዩን በዚህ አንቀጽ በንዑስ አንቀጽ (፩) በተጠቀሰው ሪፖርት ውስጥ ያስገባል።

፬. በመንግሥት ሠራተኞች ሀገራት መሠረት ለመ/ቤቱ አስፈላጊ የሆኑ ሠራተኞችን ይቀጥራል ፡ ያስተዳድራል ፡ በደረጃ ያሳድጋል ፡ ያዛውራል ፡ ያሰናብታል ፡

፭. ተግባሩን በሚገባ አኳኋን ለማከናወን የአዲት መ/ቤቱን ያደራጃል።

፮. የአዲት መ/ቤቱን በጀት አዘጋጅቶ በቀጥታ ለአሮሚያ ክልላዊ መንግሥት ም/ቤት ያቀርባል ፡ ሲፈቀድም በሥራ ላይ ያውላል።

10. issue directives with regard to the standards and procedures of auditing.

6. Powers and Duties of the Auditor General

The Auditor General, in addition to the powers and duties of the Audit Office provided for under Article 5 of this Proclamation, shall have the following powers and duties:

1. to submit a consolidated report on the auditing and other activities performed by the Office in accordance with Article 5 (1) and (2) of this Proclamation to the Council of the Region and, where the Council is not in sessions, to the President of the Regional State;

2. to conduct an annual review of reports on the revenues, expenditures, assets and liabilities of the Regional States as well as other financial information and documents and submit recommendations, thereon to the Council of the Region. He shall, in the recommendation, comment or verify:

a. That the financial statements of the Regional State have been duly audited in line with the provisions of this Proclamation;

b. that the reports contain detailed explanations and recommendations; and

c. that whether or not the reports are well-founded;

3. to include in its report to be prepared in accordance with sub-Article (1) hereof, its comments where he has reasons to believe that the responses and objections of the organs notified under Article 5 (3) are not satisfactory;

4. to hire, administer, promote, transfer and fire, in line with the civil service laws, the personnel required for the Audit Office;

5. to organize the Audit Office to properly discharge its functions;

6. to prepare and submit the budget of the Audit Office to the Council of the Oromia Regional State and, upon approval, implement the same;

- 7. Hojii dhaaf barbaachisaa ta'ee yoo argame qajeelfama gahaa kennuu dhaan hojiin oodiitii oodiitaroota dhuunfaa dhaan yookin ogeessota biraatiin akka gaggeeffamu bakka bu'iinsa ni kenna.
- 8. Aangoo fi dirqama labsii qaamoolee raawwachiiftuu Mootummaa Naannoo Oromiyaa lakk. 7/1988 keewwata 28(c), (d), (e), fi (g) keessatti kan ibsame ni raawwata.

7. Qorannoo Herreega fi Baajetaa Mana Hojii Odiitiichaa

- 1. Baajeta mana hojii odiitiif eeyyamame keessaa kan tilmaamamu qoodamni baajeta hojii adeemsistuu ji'a sadi'ii Baankii Biyyoolessa Itiyooophiyaatti maqaa Mana Hojii Oodiitii Oromiyaatiin herrega baankii baname keessatti yeroo tokkoon duraan dursee akka taa'u ni godha.
- 2. Herregni mana hojii odiitii koree Caffeen yookin Pirezidaantii Mootummaa Naannootiin moggaafamuun oodiitii ta'a.

8. Sirnaa fi Raawwannaa Oodiitii

Manni hojii odiitii herrega tokko yeroo oodiitii godhu dhimmichaaf barbaachisaa akka itti fakkaateen tokko tokkoon yookiin mala oodiitii darbee darbeetin to'annaa gochuu ni danda'a. Garuu herrega oodiitii godhee gabaasa dhiheessu keessatti tokko tokkoon haala oodiitii herreega fi gadi fageenya isaa ibsuu ni qabaata.

9. Dirqama Warra Oodiitii ta'anuu (ta'an)

- 1. Hogganaan mana hojii odiitii, ooditaroonni yookin bakka bu'oonni hojii oodiitiif ni barbaachisa, faayidaa qaba jedhanii kan itti amanan kitaabban, galmeewwan, qimxoo fi kan biraa ragaa barreeffamaa fi afaanii hunda yoo gaafataman kan gaafatame hojjetaan yookiin abbaan angoo guutumatti yeroo murtaahe keessatti sirritti dhiheessuuf dirqama qaba.
- 2. Labsii kanaan qaama manni hojii odiitii akka oodiitii godhu taasifame keessatti qabeenyaa fi maallaqa yookiin tokkoon isaa kan fudhate, ba'ii kan godhe, kan kafaale yookin herregaaf itti gaafatamaa kan ta'e namni kamiyyuu herrega kana oodiitii goosisuuf dirqama qaba.

፯. ለሥራው አስፈላጊ ሆኖ ሲገኝ ፡ ተገቢ መመሪያ በመስጠት የአዲት ሥራ በግል አዲተሮች ወይም በሌሎች ባለሙያዎች እንዲከናወን ውክልና ይሰጣል ፤

፰. የአሮሚያ ክልል መንግሥት አስፈጻሚ አካላትን ሥልጣንና ተግባሮች ለመወሰን በወጣው አዋጅ ቁጥር ፯/፲፱፻፹፰ አንቀጽ ፳፰ (ሐ) ፣ (መ) ፣ (ሠ) እና (ረ) የተጠቀሱትን ተግባሮች ያከናውናል ።

፯. የአዲት መ/ቤቱ የሂሳብ ምርመራና በጀት

፩. ለአዲት መ/ቤቱ ከተፈቀደው የዓመት በጀት ውስጥ የሚታሰብ የየሰለት ወር ድርሻ የሆነ የሥራ ማስኬጃ በአንድ ጊዜ በኢትዮጵያ ብሔራዊ ባንክ በመ/ቤቱ ስም በተከፈተው የባንክ ሂሳብ ውስጥ በቅድሚያ እንዲቀመጥ ይደረጋል ።

፪. የአዲት መ/ቤቱ ሂሳብ ፡ በምክር ቤቱ ወይም በክልሉ መንግሥት ፕሪዚዳንት በሚሰየመው ኮሚቴ ይመረመራል ።

፫. የአዲት ሥርዓት ሁኔታ

የአዲት መ/ቤቱ አንድ ሂሳብ አዲት ሲያደርግ ለጉዳዩ አስፈላጊ እንደመሰለው አንድ በአንድ ወይም አልፎ አልፎ የአዲት ዘዴ ምርመራ ሊያደርግ ይችላል ። ሆኖም ሂሳቡን መርምሮ በሚያቀርበው ሪፖርት ውስጥ ስለእያንዳንዱ ሂሳብ የአመራመሩን ሁኔታና ጥልቀቱን መግለፅ አለበት ።

፬. የተመርማሪዎች ግዴታ

፩. ዋናው አዲተር ፡ ሌሎች አዲተሮች ወይም ወኪሎች ለምርመራ ያስፈልጋል ያሉትን እና ጥቅም አለው ብለው ያመነባቸውን መግለጻቸው ፡ መዝገቦች ፡ ሰነዶችና ሌሎች የፅሁፍና የቃል መረጃዎችን ሁሉ ሲጠየቅ የተጠየቀው ሠራተኛ ወይም ባለሥልጣን በተወሰነው ጊዜ ውስጥ በትክክል አሟልቶ የማቅረብ ግዴታ አለበት ።

፪. በዚህ አዋጅ የአዲት መ/ቤቱ እንዲመረምረው የተደረገውን አካል ገንዘብና ንብረት ወይም አንዱን የተረከበ ፣ ወጭ ያደረገ ፣ የክፈለ ወይም ለሒሳቡ ኃላፊ የሆነ ማንኛውም ሰው ሂሳቡን አዲት የማስደረግ ግዴታ አለበት ።

7. to delegate, with appropriate instructions, private auditors or other professionals to carryout auditing activities where it is deemed necessary to do so;

8. to perform the activities prescribed under Article 28 (c), (d), (e) and (f) of the Establishment of the Executive Organs of the Regional State Proclamation No. 1995.

7. Budget and Auditing of the Audit Office

1. A proportionate quarterly appropriation of approved operational budget of the Audit Office shall be deposited in advance in the National Bank of Ethiopia in an account opened in the name of the Office.

2. The accounts of the Audit Office shall be audited by a committee to be so designated by the Council of the Region or the President of the Regional State.

8. Modalities of Auditing

The Audit Office may, as is required under the circumstances, audit accounts in full or by a system of spot-checks provided, however, the report it submits shall describe the nature and extent of the audit performed with respect to each account.

9. Duties of Organs to be Audited

1. Any employee or official within the period of time to be specified, make available complete and complete books, documents and other written or oral information deemed necessary and useful for auditing by the Auditor General or other auditors or representatives of the Audit Office.

2. Any person who has taken custody of monies and property in part or whole, who has expended or received such monies or who is in charge of the accounts of an organ audited under the provisions of this Proclamation, shall have the obligation to have his accounts audited.

4) Hojiin, mana hojii odiitii akka hin raawwatamne gufuu ta'uun isaa hogganaa mana hojii oodiitii ol'aanaatii fi qaama dhimmi ilaalun yoo mirkanaa'e hidhaa hanga waggaa lamaa gahuun ykn hanga qarshii 5000 (kuma shanii) tiin ykn lamaaninu ni adabama.

፬. የአዲት መ/ቤቱ ሥራ እንዳይከናወን እንቅፋት የሆነ ፣ እስከ ሁለት ዓመት በሚደርስ እስራት ወይም እስከ ብር አምስት ሺህ በሚደርስ መቀጫ ወይም በሁለቱም ይቀጣል ።

4. obstructs the proper carry out of the Audit Office; shall be punishable with imprisonment not exceeding two years or with a fine not exceeding Bir five thousand both.

12. Seera Diiggame

Labsiin Mana Hojii Oodiitii Ol'aanaa Oromiyaa dhaabuuf bahe lak. 8/1986 labsii kanaan diigameera.

፲፪. የተሻረ ሕግ

የአሮሚያ ዋናው አዲተር መ/ቤትን ለማቋቋም የወጣው አዋጅ ቁጥር ፰/፲፱፻፹፮ ፻፹፮ በዚህ አዋጅ ተሸራል ።

12. Repeal

The Office of the Auditor General Oromia Establishment Proclamation No. 8/1994 is hereby repealed by this Proclamation.

13. Tumaata Ce'umsaa

Hojiwwan labsii kanaan duraan hojjataman ykn jalqabaman akka waan labsii kanaan hojjatamanitti ykn jalqabamanitti lakkaawamanii raawwatiinsi ykn hojiin isaanii itti fuufa.

፲፫. የመሸጋገሪያ ደንጋጌዎች

ከዚህ አዋጅ በፊት የተሰሩ ወይም የተጀመሩ የአዲት ጉዳዮች በዚህ አዋጅ እንደተሰሩ ወይም እንደተጀመሩ ተቆጥረው አፈጻጸማቸው ወይም ሥራቸው በዚህ አዋጅ መሠረት ይቀጥላል።

13. Transitory Provisions

Auditing functions doner or commenced prior to the coming into force of this Proclamation shall be deemed to have been done or commenced under this Proclamation and shall be carried out accordingly.

14. Aangoo Danbii Baasuu

Koreen Hojii Raawwachiiftuu Mootummaa Naannoo Oromiyaa labsii kana raawwachiisuuf danbii baasuu ni danda'a.

፲፬. ደንብ የማውጣት ሥልጣን

ይህንን አዋጅ ለማስፈጸም የክልሉ መንግሥት ሥራ አስፈጻሚ ኮሚቴ ደንብ ለማውጣት ይችላል ።

14. Power to issue Regulations

The Executive Committee of Oromia Regional State shall have power to issue regulations for proper implementation of this Proclamation.

15. Yeroo Labsiin kun Hojiirra itti Oolu

Labsiin kun guyyaa magalata Oromiyaa irratti maxxanfame irraa jalqabee hojiirra ni oola.

፲፭. አዋጁ የሚፀናበት ጊዜ

ይህ አዋጅ በመገለጥ አሮሚያ ታትሞ ከወጣበት ቀን ጀምሮ የፀና ይሆናል ።

15. Effective date

This Proclamation shall enter into force on the date of its publication in the Megeleta Oromia.

Finfinnee, Adooleessa 30, 1988  
Kumaa Dammaqsaa  
Pirezidaantii Mootummaa Naannoo  
Oromiyaa

ፊንፊኔ ሐምሌ ፱ ቀን ፲፱፻፹፰ ዓ.ም

ከሚያመቅሳ

የአሮሚያ ክልላዊ መንግሥት

ፕሬዚዳንት

Finfine August 6, 1996  
Kuma Demeksa  
President of the  
Regional State of Oromia

Jaarmaya Maxxansaa Birhaaninna Salaam  
ብርሃና ሰላም ማተሚያ ድርጅት  
Brhanena Selam Printing Enterprise