



Waggaa 5<sup>ffaa</sup> ..... Lak. 8  
 5<sup>th</sup> year ..... No. 8

Finfinnee, Waxabajjii 30/1989  
 ፊንፊን ቤት 7 ቀን ፲፱፻፹፱  
 Finfine, July 7<sup>th</sup> 1997

# MAGALATA OROMIYAA

## መ ገ ለ ተ አ ሮ ሚ ያ

# MEGELETA OROMIA

Gatiin Tokkoo ..... 7.60 የገዳ ዋጋ ..... Unit Price. ....	Too'annaa Caffee Mootummaa Naannoo Oromiyaatiin Kan Bahe በኦሮሚያ ክልላዊ መንግሥት ም/ቤት ጠባቂነት የወጣ	Lakk. S. Poostaa ..... 101769 የፖ.ሣ.ቁጥር ..... P.O.Box .....
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**QABEENTAA**  
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 Labsii Bulchiinsa faaynaansii Mootummaa Naannoo Oromiyaa ..... Fuula 1

**ማዕሬ**  
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 የኦሮሚያ ብሔራዊ ክልላዊ መንግሥት የፋይናንስ አስተዳደር  
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**LABSII LAKK 17/1989**  
**LABSII BULCHIINSA FAAYNAANSII MOOTUMMAA NAANNOO OROMIYAA**  
 Mootummaan ittigaafatamummaa isaa sirriitti bahuu akka danda'uuf sirni bulchiinsa faaynaansii ammayyaa fi saf-fisaan diriiruu kan qabu waan ta'eef,  
 Mootummaa Naannoo Oromiyaatti bulchiinsi faaynaansii kan ittiin qajeelfamu yaada bu'uuraa, qajeeltoo fi dhimmoota guguddoo murteessuun barbaachisaa ta'ee waan argameef,  
 Heera Mootummaa Naannoo Oromiyaa keeyyata 49(3) (a) tiin kan armaan gadii labsamee jira.

**አዋጅ ቁጥር ፲፯/፲፱፻፹፱**  
**የኦሮሚያ ክልላዊ መንግሥት የፋይናንስ አስተዳደር አዋጅ**  
 መንግሥት ኃላፊነቱን በትክክል መወጣት እንዲችል ዘመናዊ እና ቀልጣፋ የፋይናንስ አስተዳደር ሥርዓትን መዘርጋት ያለበት በመሆኑ፤  
 የኦሮሚያ ክልላዊ መንግሥት የፋይናንስ አስተዳደር የሚመራበትን መሠረታዊ ጽንሰ ሀሳብ፣ መርህ እና ዋና ዋና ጉዳዮች መወሰን አስፈላጊ ሆኖ በመገኘቱ፤  
 በኦሮሚያ ሕገ መንግሥት አንቀጽ ፵፱/፫/ (ሀ) መሠረት የሚከተለው ታውጇል።  
**ክፍል አንድ፡**  
**ጠቅላላ**  
 ስ. አጭር ርዕስ

**PROCLAMATION No.17/1997**  
**FINANCIAL ADMINISTRATION PROCLAMATION OF OROMIA REGIONAL STATE**  
 Whereas, a modern and efficient financial administration system is essential to a well-functioning government;  
 Whereas, it has become necessary to set out the basic concepts, principles and elements which govern the management of financial resources in the Oromia Regional State;  
 Now therefore, in accordance with Article 49/3/(a) of the Constitution of the Oromia Regional State, it is hereby proclaimed as follows.  
**PART ONE**  
**General**

**KUTAA TOKKO WALIIGALA**  
 1. *Mataduree gabaabaa*  
 Labsiin kun "Labsii Bulchiinsa faaynaansii Mootummaa Naannoo Oromiyaa lakk. 17/1989" jedhamee yaamamuu ni danda'a.

ይህ አዋጅ "የኦሮሚያ ክልላዊ መንግሥት የፋይናንስ አስተዳደር አዋጅ ቁጥር ፲፯/፲፱፻፹፱" ተብሎ ሊጠቀስ ይችላል።

1. **Short Title**  
 This Proclamation may be cited as the "Oromia Regional State Financial Administration Proclamation No.17/1997".



2. *Hiikkaa*

*Labsii kana keessatti:*

1. "Caffee" jechuun Caffee Mootummaa Naannoo Oromiyaati.
2. "Gargaarsa gosaan keenname" jechuun Mootummaan Naannichaa maallaqaan alatti meeshaadhaan ykn bifa tajaajilaatiin walta'iinsa gar-lameetiin ykn garbaay'eetiin yookiin maddaawwan kan biraa irraa kan fudhatu gargaarsa kamiyyuu dha.
3. "Hayyamu" jechuun Fandii walitti kuufame irraa kaffaluu kan dandeessisu Caffee naannichaatiin kan kennamu aangoo kamiyyuu dha.
4. "Baasii kaappitaalaa" jechuun qabeenya dhaabbataa horachuudhaaf ykn fooyyeessuudhaaf herrega baasii godhamu yoo ta'u baasii tajaajila gorsaatiif godhamuus ni dabalata.
5. "Fandii walitti kuufame" jechuun bu'uura labsii kanaatiin maqaa mana hojii mootummaa kamiinuu herrega baankii Biiroo faaynaansii Naannichaatiin baname keessatti galii kan godhame maallaqa mootummaa naannichaa, maneetiin hojii mootummaa kaffalliidhaaf akka oolu maallaqa dheedhiidhaan kan qabatan akkasumas gargaarsa gosaan argameedha.
6. "Dirqama" jechuun waliigalteedhaan, ykn haalawwaan seeraan kaa'aman yoo guutaman itti gaafatamummaa uumamuudha.
7. "Kaffallii" jechuun fandii walitti kuufame keessa kan taa'e maallaqa Mootummaa baasii gochuu dha.

፪. ትርጓሜ

በዚህ አዋጅ ውስጥ፤

- ፩. "ምክር ቤት" ማለት የኦሮሚያ ክልላዊ መንግሥት ምክር ቤት ማለት ነው።
- ፪. "በዓይነት የተሰጠ እርዳታ" ማለት የክልሉ መንግሥት ከገንዘብ ሌላ በእቃ ወይም በአገልግሎት መልክ በሁለት ወይም በባለብዙ ወገን ስምምነት ወይም ከሌሎች ምንጮች የሚቀበለው ማናቸውም እርዳታ ነው።
- ፫. "መፍቀድ" ማለት ከተጠቃለለው ፈንድ ላይ ለመክፈል የሚያስችል በክልሉ ምክር ቤት የሚሰጥ ማናቸውም ሥልጣን ነው።
- ፬. "የካፒታል ወጪ" ማለት ቋሚ ሀብት ለማፍራት ወይም ለማሻሻል ወጪ የሚደረግ ሂሳብ ሲሆን ለምክር አገልግሎት የሚደረገውንም ወጪ ይጨምራል።
- ፭. "የተጠቃለለ ፈንድ" ማለት በዚህ አዋጅ መሠረት በማናቸውም የመንግሥት መ/ቤት ስም በክልሉ የፋይናንስ ቢሮ በተከፈተው የባንክ ሂሳብ ውስጥ ገቢ የተደረገ የክልሉ መንግሥት ገንዘብ፤ የመንግሥት መ/ቤቶች ለክፍያ እንዲውል በጥሬ ገንዘብ የያዙት እንዲሁም በዓይነት የተገኘ እርዳታ ነው።
- ፮. "ግዴታ" ማለት በውል፤ በስም ምነት ወይም በሕግ የተመለከተ ቴት ሁኔታዎች ሲሟሉ የሚፈጠር ኃላፊነት ነው።
- ፯. "ክፍያ" ማለት በተጠቃለለው ፈንድ ውስጥ የተቀመጠውን የመንግሥት ገንዘብ ወጪ ማድረግ ነው።

2. *Definitions*

In this Proclamation:

- 1) "Council" means the Council of Oromia Regional State.
- 2) "Aid in kind" means any assistance received by the State under a bilateral or multilateral agreement, or from other sources, that is received in the form of goods or services or any other form other than money.
- 3) "Appropriation" means any authority of the Council to pay money out of the Consolidated Fund.
- 4) "Capital expenditure" means an outlay for the acquisition of or improvements to fixed assets, and includes expenditures made for consultancy services.
- 5) "Consolidated Fund" means all public moneys that are on deposit at the credit of any public body where the bank account has been opened by the Bureau under this Proclamation; all public moneys held in cash by any public body pending disbursement and all aid in kind.
- 6) "Commitment" means an obligation that becomes a liability if and when the terms of existing contracts, agreements or legislation are met.
- 7) "Disbursement" means the release of any public money from the Consolidated fund.



- 8. "Mootummaa Naannoo" jechuun Mootummaa Naannoo Oromiyaati.
- 9. "Bara Baajataa" jechuun yeroo Adoolessa 1 irraa hanga Waxabajjii 30 tti jiru dha.
- 10. "Yeroo eeggannaa" jechuun bara baajata darbeetti meeshaa walirraa fuudhinsi raawwatee fi tajaajila kennameef gaaffii kaffallii bara baajata darbee keessatti dhihaateef baajata bara darbee irraa kan ittiin kafalamu waxabajjii 30 irraa eegalee kan jiru yeroo guyyoota 30ti.
- 11. "Yeroo Dhumaa" jechuun baasii gochuudhaaf eeyyamni kenname yeroo itti dhumuudha .
- 12. "Biiroo ykn hogganaa Biiroo" jechuun akkuma walduraa duubaan Biiroo faaynaansii Mootummaa Naannoo ykn hogganaa Biirichaati.
- 13. "Herregawwan biroo walitti qabamuu danda'an" jechuun gibiraa fi adabaan alatti Mootummaa Naannichaatiif kaffalamuu kan qabu maallaqa kamiyyuu dha.
- 14. "Mana hojii mootummaa" jechuun gar tokkoon ykn guutummaan guututti baajata Mootummaa Naannichiin kan bulu mana hojii kamiyyuu dha.
- 15. "Maallaqa mootummaa" jechuun hogganaa Biirichaa ykn hogganaa biraa kamiyyuu ykn maqaa Mootummaa Naanniichaatiin maallaqa fuudhuudhaaf ykn walitti qabuudhaaf taaytaan kan kennameef namni kamiyyuu kan fuudhe ykn kan walitti qabe ( akka waan walitti qabamuutti kan qabe) kan Mootummaa Naanniichaa kan ta'e maallaqa kamiyyuu yoo ta'u kan armaan gadiis ni dabalata:

- ፰. "የክልል መንግሥት" ማለት የአሮሚያ ክልላዊ መንግሥት ነው።
- ፱. "የበጀት ዓመት" ማለት ከሐምሌ ፩ እስከ ሰኔ ፱ ቀን ያለው ጊዜ ነው።
- ፲. "የችሮታ ጊዜ" ማለት ባለፈው የበጀት ዓመት ርክክቡ ለተፈጸመ እቃ እና ለተሰጠ አገልግሎት ባለፈው የበጀት ዓመት ውስጥ የቀረበው የክፍያ ጥያቄ ካለፈው ዓመት በጀት ላይ የሚከፈልበት ከሰኔ ፱ ቀን ጀምሮ ያለው የ፱ ቀናት ጊዜ ነው።
- ፲፩. "መቅረት" ማለት ወጪ ለማድረግ የተሰጠው ፈቃድ ማብቂያ ጊዜ ነው።
- ፲፪. "ቢሮ ወይም የቢሮ ኃላፊ" ማለት እንደቅደምተከተሉ የአሮሚያ ክልላዊ መንግሥት የፋይናንስ ቢሮ ወይም የቢሮው ኃላፊ ነው።
- ፲፫. "ሌሎች ተሰብሳቢ ሂግቦች" ማለት ከግብር እና ከመቀጫ በስተቀር ለክልሉ መንግሥት ሊከፈል የሚገባ ማናቸውም ገንዘብ ነው።
- ፲፬. "የመንግሥት መ/ቤት" ማለት ማንኛውም በክፍል ወይም በሙሉ በክልሉ መንግሥት በጀት የሚተዳደር መ/ቤት ነው።
- ፲፭. "የመንግሥት ገንዘብ" ማለት የቢሮው ኃላፊ ወይም ማናቸውም ባለሥልጣን ወይም ማናቸውም በክልሉ መንግሥት ስም ገንዘብ ለመቀበል ወይም ለመሰብሰብ ሥልጣን የተሰጠው ሰው የተቀበለው ወይም የሰበሰበው (በተሰብሳቢነት የያዘው) ማናቸውም የክልሉ መንግሥት ገንዘብ ሲሆን የሚከተሉትን ይጨምራል፤

- 8) "Regional State" means Oromia Regional State.
- 9) "Fiscal year" means period beginning Hamile and ending Sene 30th.
- 10) "Grace period" means thirty (30) days immediately following Sene 30th during which invoices received the previous fiscal year goods and services received in that year shall be paid from the previous year's appropriation.
- 11) "Lapse" means termination of spending approval.
- 12) "Bureau or Head of Bureau" means the Finance Bureau or Head of the Finance Bureau respectively.
- 13) "Other receivables" means any amount owing to the State other than a tax penalty.
- 14) "Public Body" means an organ of the Government which is partly or wholly financed by Government allocated budget.
- 15) "Public Money" means money belonging to the State received or collected (receivable) by the Head of the Bureau or by any official of the Government or by any person authorized to receive and collect such money on behalf of the Government and includes:



- (a) Fandiiwwan addaa kan Mootummaa Naannichaa fi galii kanneenumarraa argamu,
- (b) Galiiwwaan Mootummaa Naannoo,
- (c) Maallaqa Mootummaan Naannihcaa billeettoowwan wabummaa baasuudhaanii fi gurguruudhaan walitti qabamu,
- (d) Mootummaa Naannichaa ykn manni hojii mootummaa kamiyyuu walta'iinsa gar-lamee ykn garbaay'ee ykn madawwan biraarraa maallaqa liqiidhaan ykn gargaarsaan argatu,
- (e) Deeggarsa baajataa Mootummaa Federaalaa irraa ergamu.
- (f) Gargaarsa gosaan argamu

16. "Qabeenya Mootummaa" jechuun maallaqa mootummaa fi lafaan alatti qabeenya Mootummaa Naannoo kan ta'e meeshaa kamiyyuu dha.

17. "Dhiifama" jechuun gibira, adaba ykn herregawwan walitti qabaman kan biraa dhiisuu ykn bilisa gochuu dha.

18. "Idaa haquu" jechuun Mootummaan Naannoo herreegawwan walitti qabaman, dirqamaawwan ykn kan biraa gaafiwwan naaf ta'aa galmee herregaa irraa haquu jechuudha.

19. "Billeetoo wabii" jechuun waadaa faaynaansii ykn dirqama faaynaansii raawwachuudhaaf kan kennamu ykn waan qabatamu yoo ta'u, billeetoo man-kuusaa maallaqaa, billeetoo ab-dii fi Boondii ni dabalata.

ሀ) የክልሉ መንግሥት ልዩ ሂሳቦች እና ከእነዚህ የሚገኝ ገቢ፤

ለ) የክልሉ መንግሥት ገቢዎች፤

ሐ) የክልሉ መንግሥት የዋስትና ሰነዶችን በማውጣትና በመሸጥ የሚሰበሰቡ ገንዘብ፤

መ) የክልሉ መንግሥት ወይም ማናቸውም የመንግሥት መ/ቤት በባለሁለት ወገን ወይም በባለ ብዙ ወገን ስምምነት ወይም ከሌሎች ምንጮች በብድር ወይም በእርዳታ የሚያገኘው ገንዘብ፤

ሠ) ከፌዴራል መንግሥት የሚሰጥ የበጀት ድጋፍ፤

ረ) በዓይነት የሚገኝ እርዳታ።

፲፮. "የመንግሥት ንብረት" ማለት ከመንግሥት ገንዘብ እና መሬት በስተቀር የክልል መንግሥት ሀብት የሆነ ማናቸውም ንብረት ነው።

፲፯. "ምህረት" ማለት ግብርን፣ መቀጫን ወይም ሌሎች ተሰብሳቢ ሂሳቦችን መማር ወይም ነጻ ማድረግ ነው።

፲፰. "ዕዳ መሠረዝ" ማለት የክልል መንግሥት ተሰብሳቢ ሂሳቦችን፣ ግዴታዎችን፣ ወይም ሌሎች የይገባኛል ጥያቄዎችን ከሂሳብ መዝገብ መሠረዝ ነው።

፲፱. "የዋስትና ሰነድ" ማለት የፋይናንስ ቃል ኪዳን ወይም የፋይናንስ ግዴታን ለመፈጸም የሚሰጥ ወይም የሚያዝነገር ሲሆን፣ የግምጃ ቤት ሰነድን፣ የተስፋ ሰነድን ወይም በንድን ይጨምራል።

(a) special funds of the State, the income and revenues from them,

(b) revenues of the State,

(c) money raised by the State by the issuance and sale of securities,

(d) money received by the State or any public body as loans or as assistance under bilateral or multilateral agreements or from other sources;

(e) budget subsidy provided by the Federal Government, and

(f) aid in kind.

16) "Public property" means any property, except public money and land, belonging to the State,

17) "Remission" means the discharge or release from taxes, penalties or other receivables due to the State,

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

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



20. "Siinking fand" jechuun liqii yeroo dheeraatti akka deebifamuuf fudhatame kaffaluudhaaf meeshaawwan dhaab-bataa bakka buusuu-dhaaf ykn koreen hojii raawwachiiftuu naannichaa danbii baasuun kan murteessu kaayyoo biraa kamiifiyyuuf akka oolu maallaqa investii godhamuudha.

21. "Deeggarsa baajataa" jechuun Mootummaan federaalaa Mootummaa Naannootiif kan kennu deeggarsa baajata waggaa gaati.

22. "Jijjiiraa" jechuun mata duree tokkorraa, damee mata dureerraa ykn gulantaa herregaa irraa gara kan biraatti kan godhamu, kan hayyamaame jijjiirraa baajataati.

23. "Kaayyoo addaa" jechuun bu'uura aangoo seeraan kenneetiin maallaqa Mootummaa addaan bahee qabamuun kan raawwatamu hojii Mootummaa Naannichaati.

3. "Daangaa raawwiinsaa"

1. Labsiin kun kan raawwatamu manneetii hojii Mootummaa irratti dha.

2. Koreen hojii raawwachiiftuu naannichaa labsiin kun kan ilaalu facaatii mana hojii Mootummaa yeroo yeroodhaan ni baasa.

4. Ittigaafatamummaa itti waamamummaa Hoogganaa ol'aanaa mana hojii mootummaa tokoo-tokkoon isaa Labsii kanaa fi bu'uura labsii kanaatiin kan bahan dambii fi qajeelfama mana hojii hoogganu keessatti guutummaan guutuuttii fi karaa sirrii ta'een hojiirra ooluu isaanii karaa mirkaneessuuttiin koree hojii raawwachiiftuu Naannootiif ittigaafatamummaa qaba.

፳፻. "የጥሪት ፈንድ" ማለት በረጅም ጊዜ እንዲመለስ የተወሰደን ብድር ለመክፈል፣ ቋሚ ንብረቶችን ለመተካት ወይም የክልሉ ሥራ አስፈጻሚ ኮሚቴ በሚያወጣው ደንብ ለሚወሰነው ሌላ ማናቸውም ዓላማ እንዲውል አንሸስት የሚደረግ ገንዘብ ነው።

፳፩. "የበጀት ድጋፍ" ማለት የፌዴራል መንግሥት ለክልል መንግሥት የሚሰጠው ዓመታዊ የበጀት ድጋፍ ነው።

፳፪. "ዝውውር" ማለት ከአንድ አርእስት፣ ንኡስ አርእስት ወይም የሂሳብ መደብ ወደ ሌላ የሚደረግ የተፈቀደ የበጀት ዝውውር ነው።

፳፫. "የተለየ ዓላማ" ማለት በሕግ በተሰጠ ሥልጣን መሠረት ተለይቶ በሚያዝ የመንግሥት ገንዘብ የሚከናወን የክልል መንግሥት ተግባር ነው።

፫. የተፈጻሚነት ወሰን

፩. ይህ አዋጅ ተፈጻሚ የሚሆነው በመንግሥት መ/ቤቶች ላይ ነው።

፪. የክልሉ ሥራ አስፈጻሚ ኮሚቴ አዋጁ የሚመለከታቸውን የመንግሥት መ/ቤቶች ዝርዝር በየጊዜው ያወጣል።

፬. ኃላፊነት እና ተጠያቂነት የእያንዳንዱ የመንግሥት መ/ቤት የበላይ ኃላፊ የዚህ አዋጅና በአዋጁ መሠረት የሚወጡት ደንቦችና መመሪያዎች በኃላፊነት በሚመራው መ/ቤት ውስጥ ሙሉ በሙሉና በተገቢው መንገድ ተግባራዊ መሆናቸውን በማረጋገጥ ረገድ ለክልሉ ሥራ አስፈጻሚ ኮሚቴ ተጠያቂነት አለበት።

20) "Sinking Fund" means a fund invested to repay a long-term debt, replace fixed assets or for any other public purpose determined by regulations to be issued by the the State Executive Committee,

21) "budget Subsidy" means the annual budgetary amount provided by the Federal Government to the Regional government,

22) "Transfer" means the authorized movement of funds in an approved budget from one head, subhead or item to other.

23) "Special purpose" means any activity of the State which in accordance with legislative authority is carried out by earmarked public money.

3. Scope of Application

1) This Proclamation shall apply to public bodies.

2) The State Executive Committee may, from time to time, issue the list of public bodies to be governed by this Proclamation.

4. Responsibility and Accountability

The Head of every public body is accountable to the State Executive Committee for the responsibility to ensure that the Proclamation and of the Regulations as well as directives made under it are fully and properly implemented and the public body for which he is responsible.



**KUTAA LAMA**

*Maallaqa mootummaa walitti qabuu fi galii godhuu*

**5. Fandii walitti kuufame**

1. Haala addaatiin akka taa'u seeraan kan hayyama-meefiin alatti maallaqni Mootummaa Naannichaa hundumtuu galii kan itti godhamu fandiin walitti kuufame tokko ni jiraata.
2. Gargaarsi gosaan kenname bu'uura gatii Biirichi murteessuutiin fandii walitti kuufame keessatti ni galmeeffama.
3. Biirichi fandii walitti kuufame ni qaba; ni bulcha.
4. Biirichi maqaa mana hojii mootummaa kamiinyuu maallaqni Mootummaa kan keessa taa'u herrega baankii banuu ni danda'a. Herregni baankii bifa kanaas qaama fandii walitti kuufamee ta'a

**6. Walitti qabiinsa maallaqa mootummaa**

1. Seeraan yoo hayyamame malee maallaqa mootummaa kamiyyuu walitti qabuun hin danda'amu.
2. Maallaqni mootummaa kamiyyuu nagahee seeraa kan Biiroo Faynaansiitiin malee walitti qabamuu hin danda'u.
3. Maallaqa mootummaa kamiyyuu akka fuudhu ykn akka walitti qabu namni ykn qaamni aangoon kennameef, bu'uura qajeelfama Biirichi baasuutiin nagahee maallaqa ittiin fuudhee fi galii ittiin godhe galmeessee ni qabata.

**7. Maallaqa mootummaa kaa'uu**

1. Fandii walitti kuufame keessatti galmeeffamuu isaatiin kanuma keessa akka taa'eetti kan lakkaa'amu gargaarsa gosaan argamuun alatti maallaqni Mootummaa kamiyyuu maqaa Biiroo faaynaansiitiin fandii walitti kuufame keessa taa'a.

**ክፍል ሁለት**

**የመንግሥት ገንዘብ ስለመሰብሰብና**

**ገቢ ስለማድረግ**

**፩. የተጠቃለለ ፈንድ**

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

፪. በዓይነት የተሰጠ እርዳታ ቢሮው በሚወስነው ዋጋ መሰረት በተጠቃለለ ፈንድ ውስጥ ይመዘገባል።

፫. ቢሮው የተጠቃለለውን ፈንድ ይይዛል፤ ያስተዳድራል።

፬. ቢሮው በማንኛውም የመንግሥት መ/ቤት ስም የመንግሥት ገንዘብ የሚቀመጥበት የባንክ ሂሳብ ሊከፍት ይችላል። የዚህ ዓይነትም የባንክ ሂሳብ የተጠቃለለው ፈንድ አካል ይሆናል።

**፯. የመንግሥት ገንዘብ አሰባሰብ**

፩. በሕግ ካልተፈቀደ በስተቀር ማንኛውንም የመንግሥት ገንዘብ መሰብሰብ አይቻልም።

፪. ማንኛውም የመንግሥት ገንዘብ ያለ ፋይናንስ ቢሮ ሕጋዊ ደረሰኝ ሊሰበሰብ አይችልም።

፫. ማንኛውንም የመንግሥት ገንዘብ እንዲቀበል ወይም እንዲሰበሰብ ሥልጣን የተሰጠው ሰው ወይም አካል ቢሮው በሚያወጣው መመሪያ መሠረት ገንዘብ የተቀበለበት ገና ገቢ ያደረገበትን ደረሰኝ መዝግቦ ይይዛል።

**፺. የመንግሥት ገንዘብ ስለማስቀመጥ**

፩. በተጠቃለለው ፈንድ ውስጥ በመመዝገብ በዚህ እንደተቀመጠ ከሚቆጠር በዓይነት ከሚገኝ እርዳታ በስተቀር ማንኛውም የመንግሥት ገንዘብ በፋይናንስ ቢሮ ስም በተጠቃለለው ፈንድ ውስጥ ይቀመጣል።

**PART TWO**

**Collection and Deposit Of public money**

**5. Consolidated Fund**

- 1) There shall be one Consolidated Fund into which any public money shall be paid except the ones allowed to be kept in a special account by law.
- 2) Aid in kind shall be recorded in the Consolidated Fund at a value to be determined by the Bureau.
- 3) The Consolidated Fund shall be maintained and administered by the Bureau.
- 4) The Bureau may open in the name of any public body, bank accounts for the deposit of public money and such accounts shall form part of the Consolidated Fund.

**6. Collections**

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

**7. Deposits**

- 1) Any public money shall be deposited in the Consolidated Fund to the credit of the Bureau, except aid in kind which shall be recorded in the Consolidated Fund and deemed to be deposited.



2. Kaayyoo addaatiif maallaqni fandii walitti kuufame keessa taa'e kaayyoodhuma kanaaf akka oolu bu'uura seera hayyamuutiin baasii ta'ee kaffalamuu ni danda'a.

8. Dhala

1. Kaayyoo addaatiif akka oolu fandii walitti kuufame keessa maallaqa taa'eef fandii walitti kuufamerraa dhalli kaffalamuuf ni danda'a.

2. Hammi dhalichaa Biirichi abbaa maallaqa kaa'ate wajjin mari'achuudhaan kan dhiheessuu fi Caffeen naannichaa kan raggaasu ta'a.

3. Maqaa Biirichaatiin ykn maqaa mana hojii mootummaa kamiiniyyuu Baankii Biyyoolessa Itoophiyaa ykn Baankota daldalaatti kan banaman herregoota baankii keessa maallaqa taa'u hundaaf Baankonni dhala ni kafalu.

KUTAA SADI

Waa'ee idaa dhiisuu, haquu fi kaffallii adda addaa

9. Dhiifama idaa

1. Koreen hojii raawwachiiftuu Naannichaa sababiin gahaa ta'e jiraachuu isaa yoo itti amane abbaa taaytaa dhimmi ilaalurraa bu'uura yaada dhihaatuutiin gibira kamirraayyuu, kanumarratti kan kafalamu ykn kan kafalame dhala waliin dhiifama gochuu ni danda'a.

2. Biiricha ol'aantummaadhaan kan gaggeessu miseensi koree hojii raawwachiiftuu Naannichaa bu'uura qajeelfama koree hojii raawwachiiftuun baasuun sababiin gahaan jiraachuu isaa yoo itti amanu adaba gibira kamirrattuu murtaa'e, kanuma irratti kan kafalamu ykn kan kafalame dhala waliin dhiifama gochuu ni danda'a.

፪. ለተለየ ዓላማ በተጠቃለለው ፈንድ ውስጥ የተቀመጠ ገንዘብ ለዚህ ዓላማ እንዲውል በሚፈቅደው ሕግ መሠረት ወጪ ሆኖ ሊከፈል ይችላል።

፫. ወለድ

፩. ለተለየ ዓላማ እንዲውል በተጠቃለለው ፈንድ ውስጥ የተቀመጠው ገንዘብ ከተጠቃለለው ፈንድ ላይ ወለድ ሊከፈልበት ይችላል።

፪. የወለዱ መጠን ቢሮው ከአስቀማጭ ጋር በመመካከር በሚያቀርበውና የክልሉ ም/ቤት በሚያጸድቀው ልክ ይሆናል።

፫. በቢሮው ወይም በማናቸውም የመንግሥት መ/ቤት ስም በኢትዮጵያ ብሔራዊ ባንክ ወይም በንግድ ባንኮች በተከፈቱ የባንክ ሂሳቦች ውስጥ በሚገኝ ተቀማጭ ገንዘብ ላይ ባንኩ ወለድ ይከፍላል።

ክፍል ሶስት

ዕዳን ስለመግር፣ ስለመሠረዝና ስለ ልዩ

ልዩ ክፍያዎች

፱. የዕዳ ምህረት

፩. የክልሉ ሥራ አስፈጻሚ ኮሚቴ በቂ ምክንያት መኖሩን ሲያምንበት አግባብ ካለው ባለሥልጣን በሚቀርብ ለት አስተያየት መሠረት ከማንኛውም ግብር፣ በዚህ ላይ ከሚከፈል ወይም ከተከፈለ ወለድ ጭምር ምህረት ሊያደርግ ይችላል።

፪. ቢሮውን በበላይነት የሚመራው የክልሉ ሥራ አስፈጻሚ ኮሚቴ አባል የሥራ አስፈጻሚ ኮሚቴው በሚያወጣው መመሪያ መሠረት በቂ ምክንያት መኖሩን ሲያምንበት በማንኛውም ግብር ላይ ከተጣለ መቀጫ በዚህ ላይ የሚከፈልን ወይም የተከፈለን ወለድ ጭምር ምህረት ሊያደርግ ይችላል።

2) Money paid into the Consolidated Fund for a special purpose may be paid out of the Consolidated Fund, according to the law, which establishes the special purpose.

8. Interest

1) Interest may be paid from the Consolidated Fund on money paid into the Consolidated Fund for a special purpose.

2) Subject to the approval of the State Council, the rate of interest shall be established by the Bureau in consultation with the depositor.

3) The National Bank of Ethiopia or Commercial Bank of Ethiopia shall pay interest on deposits held by it in the name of the Bureau or any public body.

PART THREE

Remissions, Write-offs, fees and Charges

9. Remissions

1) The State Executive Committee may, for good cause and upon the recommendation of the appropriate head of a public body remit any interest payable on it.

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



3. Biiricha ol'aantummaa-dhaan kan gaggeessu miseensi koree hojii raawwachiiftuu Naan-nichaa, yoo koreen hojii raawwachiiftuu Naan-nichaa raggaasiseef, herregoota walitti qabamuu danda'an kamiyyuu akkasumas kanumarratti kan kafalame ykn kan kafalamu dhala waliinuu dhiifama gochuu ni danda'a

10. *Haalawwan dhiifamni itti godhamuu danda'u*  
Armaan olitti bu'uura keeyyata 9tti tumameetiin dhiifamni godhamu guutummaatti ykn gartokkeen, daangaadhaan ykn daangaa malee ta'ee:

(a) Taaksii, adaba ykn herregoota walitti qabamuu danda'an kan biraa galchuudhaaf dhimmichi himannaadhaaf erga qajeelfame, himmannichi erga jalqabame, ykn osoo hin jalqabamin dura,

(b) Taaksii, adaba ykn kan biraa herregoota walitti qabamuu danda'an raawwina murteetiin osoo hin kafalamin dura ykn erga kafalamaniin booda,

(c) Taaksii, adaba, ykn kan biraa herregoota walitti qabamuu danda'an kan ilaalu dhimmi kamiyyuu yoo jiraatee fi haalawwan ittigaafatamummaa kafaluu fidan irra osoo hin gahin dura kennamuu ni danda'a.

*Dhifama maallaqa kaffalamee*  
Labsii kanaan ykn seera biraa kamiiniyyuu diifamni kan godhame maallaqa kafalamerratti yoo ta'u maallaqichi kaayyoodhuma kanaaf herrega addaan ramadame keesaa baasii godhamee ni kafalama.

፫. ቢሮውን በበላይነት የሚመራው የክልሉ ሥራ አስፈጻሚ ኮሚቴ አባል ሥራ አስፈጻሚ ኮሚቴው ሲያጸድቅለት ማናቸውም ሌሎች ተሰብሳቢ ሂሳቦችን እንዲሁም በዚህ ላይ የተከፈለን ወይም የሚከፈልን ወለድ ጭምር ሊምር ይችላል።

፲. ምህረት የሚደረግባቸው ሁኔታዎች

በአንቀጽ ፱ በተደነገገው መሠረት የሚደረግ ምህረት በሙሉ ወይም በከፊል፣ በገደብ ወይም ያለገደብ ሆኖ፡

ሀ) ታክስ፣ መቀጫ ወይም ሌሎች ተሰብሳቢ ሂሳቦችን ለማስገባት ጉዳዩ ለክስ ከተመራ፣ ክሱ ከተጀመረ ወይም ከመጀመሩ በፊት፤

ለ) ታክስ፣ መቀጫ ወይም ሌሎች ተሰብሳቢ ሂሳቦች በፍርድ አፈጻጸም ከመከፈላቸው በፊት ወይም ከተከፈሉ በኋላ፤

ሐ) ታክስ፣ መቀጫ ወይም ሌላ ተሰብሳቢ ሂሳብን የሚመለከት ማናቸውም ጉዳይ ወይም ጉዳዮች ሲኖሩና የመከፈል ኃላፊነትን የሚያስከትሉ ሁኔታዎች ከመድረሳቸው በፊት ሊሰጥ ይችላል።

፲፩. የተከፈለ ገንዘብን ስለመማር በዚህ አዋጅ ወይም በሌላ በማናቸውም ሕግ ምህረት የተደረገው በተከፈለ ገንዘብ ላይ ሲሆን ገንዘቡ ለዚህ ዓላማ በተለይ ከተመደበው ሂሳብ ውስጥ ወጪ ተደርጎ ይከፈላል።

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

10. *Conditions for Remissions*  
A remission of the types described under Article 9 may be total or partial or conditional or unconditional and may be granted:

(a) before, after or pending any suit for the recovery of the tax, penalty or other receivable in respect of which the remission is granted;

(b) before or after any payment of the tax, penalty or other receivable has been made or enforced by process or execution; and

(c) with respect to a tax or other receivable in any particular case or class of cases and before the liability for it arises.

11. *Remissions of Amounts Paid*  
Remissions of amounts paid under this Proclamation or any other Proclamation shall be paid out of funds appropriated specifically for this purpose.



12. *Idaa dhiifamni godhameef gabaasuu*  
*Labsii kanaan ykn bu'uura labsii biraa kamiiniyyuu idaa dhiifamni bara baajataa tokko keessatti godhameef bu'uura qajeel-fama Biirichi kennuutiin herrega mootummaa bara baajata sana dhihaatu keessatti dabalamee gabaafama.*

13. *Idaa haquu*

1. Mootummaa Naannichaatiif galuu kan qabu herregni walitti qabamuu danda'u kamiyyuu dirqamni raawwatamuu qabu ykn gaaffiin naaf ta'aa guutum-matti ykn gartokkoon haala itti haqamuu danda'u koreen hojii raawwachiiftuu Naannichaa dambii baasuu ni danda'a. Dambiin akkanaas:

(a) Ulaagaalee ittiin herregni walitti qabamuu danda'u ykn gaaffiin naaf ta'aan kamiyyuu ittiin haqamu,

(b) Herregni walitti qabamuu danda'u dirqamni ykn gaaffiin kaffallii kamiyyuu osoo hin haqamin dura haalawwan guutamuu qabanii fi addeemsa raawwatamuu qabuu, fi

(c) Kan haqaman herregoota walitti qabamuu danda'an, dirqamawwanii fi gaaffiiwwan naaf ta'aa kan ilaaluun ragaawwanii fi galmeewwan qabatamuu qaban ta'uu ni danda'u.

2. Herrega walitti qabamu kamiyyuu dirqama ykn gaaffii naaf ta'aa haquun firiinsaa baajata hayyamame irraa hir'isuu kan fidu yoo ta'e idichi haqamuu kan danda'u labsii baajataatiin ykn labsii biraa kamiiniyyuu baajata baasiidhaan qabame yoo ta'u qofaadha.

፲፪. ምህረት የተደረገለትን ዕዳ ሪፖርት ስለማድረግ በዚህ አዋጅ ወይም በሌላ በማናቸውም አዋጅ መሠረት በአንድ የበጀት ዓመት ውስጥ ምህረት የተደረገለት ዕዳ ቢሮው በሚሰጠው መመሪያ መሠረት በበጀት ዓመቱ በሚቀርበው የመንግሥት ሂሳብ ውስጥ ተጠቃሎ ሪፖርት ይደረጋል።

፲፫. ዕዳን ስለመሠረዝ

፩. ለክልሉ መንግሥት መግባት ያለበት ማንኛውም ተሰብሳቢ ሂሳብ መፈጸም ያለበት ግዴታ ወይም የይገባኛል ጥያቄ በሙሉ ወይም በከፊል ስለሚሰረዝበት ሁኔታ የክልሉ ሥራ አስፈጻሚ ኮሚቴ ደንብ ሊያወጣ ይችላል። ይህም ደንብ፤

ሀ) ማንኛውም ተሰብሳቢ ሂሳብ፤ ግዴታ ወይም የይገባኛል ጥያቄ የሚሠርዘባቸውን መመዘኛዎች፤

ለ) ማንኛውም ተሰብሳቢ ሂሳብ፤ ግዴታ ወይም የክፍያ ጥያቄ ከመሠረዙ በፊት መሟላት ያለባቸው ሁኔታዎችና መፈጸም ስለሚገባው ሥነ ሥርዓት እና

ሐ) የተሰረዙ ተሰብሳቢ ሂሳቦችን፤ ግዴታዎችንና የይገባኛል ጥያቄዎችን በሚመለከት መያዝ ስለሚገባቸው መረጃዎችና መዝገቦች የሚያጠቃልል ሊሆን ይችላል።

፪. የማናቸውም ተሰብሳቢ ሂሳብ ግዴታ ወይም የይገባኛል ጥያቄ መሠረዝ ከተፈቀደው በጀት ላይ የመቀነስ ውጤት የሚያስከትል በሚሆንበት ጊዜ ዕዳው ሊሠረዝ የሚችለው በበጀት አዋጅ ወይም በሌላ ማናቸውም አዋጅ በወጪ በጀት የተያዘ ሲሆን ብቻ ነው።

12. *Reporting of Remissions*  
 Remissions granted under Proclamation or any Proclamation during a year shall be reported in public accounts for that year in such form as the Budgetary Commission directs.

13. *Write-offs*  
 1) The State Executive Council shall issue Regulations regarding the writing-off of all or part of any receivable or obligation due to the State or any claim by the State. Such Regulations shall prescribe:

- (a) the criteria for determining whether a receivable, obligation or claim may be written-off;
- (b) the requirements to be met and the procedure to be followed before any receivable, obligation or claim may be written-off; and
- (c) the information and records to be kept in respect of receivables, obligations and claims that are written off.

2) No receivable, obligation or claim, the writing-off of which would result in a charge to an appropriation, shall be written-off unless the amount written-off is included as a budgetary expenditure in an appropriation Proclamation or any other Proclamation.



Herrega walittiqabamu kammiyyuu, dirqama, ykn gaaffii naaf ta'aa kan biraa haquun mirga mootummaan naanniichaa idicha deebisiisuudhaaf ykn walittiqabuudhaaf qabu hin daangessu.

Bu'uura labsii kanaatiin ykn seera kan biraatiin bara baajatachaa keessatti kan haqame herregni walittiqabamu dirqamni ykn gaaffiin naaf ta'aa kan biraa kamiyyuu herrega mootummaa bara baajatachaa keessatti dabalamee gabaafamuu qaba.

**Kaffalliwwan tajaajilaa**  
Koreen hojii raawwachiiftuu Naannichaa meeshaa manneetiin hojii mootummaa dhiheessaniif, tajaajila kennaniif ykn gatii ittiin fayyadama tajaajilaatii kennaniif hammam akka kafalamu kan ilaalu dambii baasuu ni danda'a.

Dhimmoota keeyyata kana keeyyata xiqqaa (1) irraatti ibsaman ilaalchisee labsiin kan biraa aangoo addaa kan kenne yoo ta'e keeyyata xiqqaa kana irratti kan katabame hin raawwatu.

**KUTAA AFUR  
BAAJATA**

Sirna ittiin dhihaannaa fi baaxii baajataa  
Biirichii fi Biiron  
Karoora fi Misooma  
Dinagdee abbaa taayitaa mootummaa dhimmi ilaaluun waliin mari'achuudhaan, sirna baajatni waggaa ittin dhihaatuu fi gaaffii baajataa tokko tokkoo saatiif bu'uura kan ta'u baaxii baajataa ni beeksisu.

፫. የማንኛውም ተሰብሳቢ ሂሳብ ግዴታ ወይም ሌላ የይገባኛል ጥያቄ መሠረዝ የክልሉ መንግሥት እዳውን ለማስመለስ ወይም ለመሰብሰብ ያለውን መብት አይገድብም።

፬. ማንኛውም በዚህ አዋጅ ወይም በሌላ ሕግ መሠረት በበጀት ዓመቱ ውስጥ የተሠረዘ ተሰብሳቢ ሂሳብ ግዴታ ወይም ሌላ የይገባኛል ጥያቄ በበጀት ዓመቱ የመንግሥት ሂሳብ ውስጥ ተጠቃሎ ሪፖርት መደረግ አለበት።

**፲፬. የአገልግሎት ክፍያዎች**

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

፪. በዚህ አንቀጽ ንዑስ አንቀጽ (፩) የተዘረዘሩትን ጉዳዮች በተመለከተ በሌላ አዋጅ ልዩ ስልጣን የተሰጠ ከሆነ በንዑስ አንቀጹ የተመለከተው ተፈጻሚ አይሆንም።

**ክፍል አራት**

**በ ጀ ት**

**፲፮. የአቀራረብ ሥርዓት እና ጣሪያ**

፩. ቢሮው እና የፕላንና ኢኮኖሚ ልማት ቢሮ አግባብ ካለው የመንግሥት ባለሥልጣን ጋር በመመካከር ዓመታዊ በጀት ስለሚቀርብበት ሥርዓት ለእያንዳንዱ የበጀት ጥያቄ መሠረት የሚሆነውን የበጀት ጣሪያ ያሳውቃሉ።

3) The writing-off of any receivable, obligation or claim does not affect any right of the Government to collect or recover the receivable, obligation or claim.

4) Any receivable, obligation or claim written-off under this Proclamation or any other Proclamation during a fiscal year shall be reported in the public accounts for that year.

**14. Fees and Charges**

1) The State Executive Committee may issue regulations with respect to fees and charges levied by public bodies for providing goods, services or use of facilities.

2) Sub-Article (1) of this Article shall not apply where another law provides specific authority for the matters described herein.

**PART FOUR**

**Budget**

**15. Format and Ceiling of Budget**

1) The Bureau and the Planning and Economic Development Bureau in consultation with the concerned government authority shall establish the format for annual budgetary submissions and the maximum amount on which each budget request is to be based.



2. Biiron Karooraa fi Misooma Dinagdee waggoota walitti aananiif sagantaaleen investimentii mootummaa sirna ittiin dhihaatan ni dhaaba.

16. Baajata raggaasisuu fi beeksisuu Baajatni waggaadhaaf hayyamame hanga Waxabajjii bultii 30 tti Caffee Naannichaatiin ragga'ee, manneetiin. hojii mootummaa hundumtuu hanga Adoolessa bultii 7tti akka beekan ni godhama.

17. Jijjiirraa baajataa  
1. Bu'uura dambii koreen hojii raawwachiiftuu naannichaa baasuutiin baajata marmaartuu irraa gara baajata kaappitaalaatti jijjiiruun ni danda'ama.  
2. Baajata kaappitaalaa irraa gara baajata marmaartuutti jijjiiruun hin danda'amu.

18. Jijjiirraa baajataa mana hojii mootummaa keessatti godhamu  
1. Jijjiirraan baajataa mana hojii mootummaa keessatti godhamu baajata marmaartuu kan ilaalan jijjiirraa gitoota herrega ol'aanaa keessatti kan godhamu hanga ta'etti hogganaan Biirichaa baajata jijjiiruudhaaf aangoo qabu ittigaafatamaa ol'aanaa mana hojii mootummaa dhimmi ilaaluuf bakka bu'ummaadhaan kennuu ni danda'a.  
2. hogganaan Biiroo Karooraa fi Misooma Dinagdee baajata proojektii kaappitaalaa tokkorraa gara projektii kaappitaalaa kan biraatti jijjiiruudhaaf aangoo qabu ittigaafatamaa ol'aana mana hojii mootummaa dhimmi ilaaluuf bakka bu'iinsa kennuu ni danda'a.

፪. የፕላንና ኢኮኖሚ ልማት ቢሮ የተከታታይ ዓመታት የመንግሥት ኢንቨስትመንት ፕሮግራሞች የአቀራረብ ሥርዓት ይመሠርታል።

፲፯. በጀትን ስለማጽደቅና ስለማሳወቅ ለዓመቱ የተፈቀደው በጀት እስከ ሰኔ ፱ ቀን በክልሉ ምክር ቤት ጸድቆ ሁሉም የመንግሥት መ/ቤቶች እስከ ሐምሌ ፯ ቀን እንዲያውቁት ይደረጋል።

፲፰. የበጀት ዝውውር  
፩. የክልሉ ሥራ አስፈጻሚ ኮሚቴ በሚያወጣው ደንብ መሠረት ከመደበኛ በጀት ወደ ካፒታል በጀት ማዛወር ይቻላል።

፪. ከካፒታል በጀት ወደ መደበኛ በጀት ማዘዋወር አይቻልም።

፲፱. በመንግሥት መ/ቤት ውስጥ የሚደረግ የበጀት ዝውውር

፩. በመንግሥት መ/ቤት ውስጥ የሚደረግ የበጀት ዝውውር መደበኛ በጀትን በሚመለከት በዋና ሂሳብ መደቦች ውስጥ የሚደረግ ዝውውር እስከሆነ ድረስ የቢሮው ኃላፊ በጀትን ለማዛወር ያለውን ሥልጣን በውክልና አግባብ ላለው የመንግሥት መ/ቤት የበላይ ኃላፊ ሊሰጥ ይችላል።

፪. የፕላንና ኢኮኖሚ ልማት ቢሮ ኃላፊ በጀትን ከአንድ የካፒታል ፕሮጀክት ወደ ሌላ የካፒታል ፕሮጀክት ለማዘዋወር ያለውን ሥልጣን በውክልና አግባብ ላለው የመንግሥት መ/ቤት የበላይ ኃላፊ ሊሰጥ ይችላል።

2) The Planning and Economic Development shall establish the for the multi-year investment program

16. Budget Approval Notification  
The Budget approp shall be approved t Council on or before Se and all public bodies s notified by Hamle 7.

17. Budget Transfer  
1) Transfers shall be a from the Recurrent Bu the Capital Budget su regulations issued l State Executive Comr  
2) No transfer shall be a from the Capital Bu the Recurrent Budget.

18. Budget Transfers within Bodies  
1) The Head of the Bure delegate to transfer fi the appropriate head public body, provide transfers are within items of the Recurre get.  
2) The Head of the Plann Economic Developmen may delegate the appi head of the public t transfer budget fro capital project to anot



19. *Jijjiirraa baajataa manneetii hojii mootummaa gidduutti godhamu*

Koree hojii raawwachiiftuun naannichaa sababiiwwan armaan gadiitiin baajatni kaappitaalaa mana hojii mootummaa tokkoo gara baajata kaappitaalaa mana hojii mootummaa biraatti akka jijjiiramu eeyyamu ni danda'a:

- (a) Jijjiirraa caasaa mana hojii mootummaatiin ragga'een ykn sababa fooyya'iinsi ittigaa-fatamummaa hojii godhameen jijjiirraa baajataa gochuun barbaachisaa ta'ee yoo argamu,
- (b) Hanqina baajata kaappitaalaa mana hojii mootummaa tokko qunname salphisuudhaaf baajata kaappitaalaa mana hojii mootummaa kan biraatiif eeyyamame jijjiiruudhaan itti fayyadamuun barbaachisaa yoo ta'uu fi daballiin baajataa kuniis kan barbaachise baajata kaappitaalaa duraan durfamee eeyyamame ta'uun isaa yoo mirkanaa'u.

20. *Jijjiirraa baajataa baasii tasaatiif godhamu*

Labsii baajataa waggichaarratti kan kaa'ame daangaan kamiyyuu akka eeggametti ta'ee, sochii hojii bara baajataa hojii irra jiruuf baay'ee ariifachiisaa kan ta'ee fi baajatni waggichaa wayitii qophaahutti kan hin yaadatamin maallaqni dabalataan yoo gaafatamu koreen hojii raawwachiiftuu naannichaa baajata baasii tasaatiif qabame keessaa baasii dabalataan gaafatameef kan ta'u baajata jijjiiruu ni danda'a.

21. Dabalata baajataa Caffeen Naannichaa yaada murtii koreen hojii raawwachiiftuu naannichaa dhiheessu bu'uureefachuudhaan dabalata baajataa hayyamu ni danda'a.

፲፱. በመንግሥት መ/ቤቶች መካከል የሚደረግ የበጀት ዝውውር

የክልሉ ሥራ አስፈጻሚ ኮሚቴ በሚከተሉት ምክንያቶች የአንድ የመንግሥት መ/ቤት የካፒታል በጀት ወደ ሌላ የመንግሥት መ/ቤት የካፒታል በጀት እንዲዘዋወር ሊፈቅድ ይችላል፤

ሀ) በመንግሥት መ/ቤት የጸደቀ የመዋቅር ለውጥ ወይም የሥራ ኃላፊነት ማሻሻያ በመደረጉ ምክንያት የበጀት ዝውውር ማድረግ አስፈላጊ ሆኖ ሲገኝ፤

ለ) በአንድ የመንግሥት መ/ቤት ውስጥ ያጋጠመን የካፒታል በጀት እጥረት ለማቃለል በሌላ የመንግሥት መ/ቤት የተፈቀደ የካፒታል በጀት በማዘዋወር መጠቀም አስፈላጊ ሲሆንና ይህም ተጨማሪ በጀት ያስፈለገው ቀደም ሲል ለተፈቀደው የካፒታል በጀት መሆኑ ሲረጋገጥ፤

፳. ለድንገተኛ ወጪ ስለሚደረግ የበጀት ዝውውር

በዓመቱ የበጀት አዋጅ የተቀመጠው ማናቸውም ገደብ እንደተጠበቀ ሆኖ፣ በሥራ ላይ ላለው በጀት ዓመት የሥራ አንቅስቃሴ በጣም አስቸኳይ የሆነና የዓመቱ በጀት በሚዘጋጅበት ጊዜ ያልታሰበ ተጨማሪ ገንዘብ ሲጠየቅ የክልሉ ሥራ አስፈጻሚ ኮሚቴ ለድንገተኛ ወጪ ከተያዘው በጀት ውስጥ በተጨማሪ ለተጠየቀው ወጪ የሚሆን በጀት ማዘወር ይችላል።

፳፩. ተጨማሪ በጀት  
የክልሉ ምክር ቤት የክልሉ ሥራ አስፈጻሚ ኮሚቴ የሚያቀርበውን የውሳኔ ሀሳብ መሠረት በማድረግ ተጨማሪ በጀት ሊፈቅድ ይችላል።

19. *Budget Transfers Between Public Bodies*

The State Executive Committee may authorize the transfer of funds from the capital budget of one public body to the capital budget of another public body under the following conditions:

(a) Where such transfer is necessitated by an approved reorganization of the public body or reallocation of the public body, or responsibilities or,

(b) Where a deficiency in one public body's capital budget can be met by an offsetting transfer from another public body's capital budget, provided, the capital budget receiving additional funds is a previously approved capital budget.

20. *Transfer for Emergency Expenditures*

Emergency expenditures may be provided on the authority of the State Executive Committee by transferring from the provision for unforeseen expenses, subject to any limitations imposed by the Budget Proclamation for the current fiscal year, where additional funds are requested on the basis that they are urgently required for the current year's operations and could not have been foreseen in the annual Budget.

21. *Supplementary Budget*

Supplementary Budget appropriations may be authorized by the State Council upon the recommendation of the State Executive Committee.



22. turmaata raggaasisa baajataa

1. Caffeen Naannichaa jalqaba bara baajatichaa irratti baajata waggichaa osoo hin raggaasisin yoo hafu Caffeen baajata waggichaa hanga raggaasisutti baajatni marmaartuu bara darbe ragga'e ji'a ji'aan ilaalamee akka hojii irra oluu ni godhama.
2. Keeyyaata kana keeyyata xiqqaa (1) tti kan tumame yoo jiraateeyyuu, Biirichi kanaan dura kan eeyyamaman kaffallii proojektoota kaappitalaatiif raawwachuu kan danda'u Biiroo Karoraa fi Misooma Dinagdee waliin mar'achuudhaan ta'a.

KUTAA SHAN

Kaffallii maallaqa mootummaa Fandii walitti kuufamerraa kaffallii raawwachuu

1. Caffeen Naannichaa baajataan yoo hayyame malee fandii walitti kuufame keessaa kaffallii raawwachuun hin danda'amu,
2. Biirichi yoo raggaasise malee baajata hayyame irraa kaffallii raawwachuun ykn dirqama kaffallii galuun hin danda'amu.

24. daangaa kaffallii

Labsii kanaan keeyyata 17-22 tti bu'uura tumameetiin yoo ta'e malee bara baajata tokkoo keessatti labsii baajataatiin kan ibsaman manneetii hojii mootummaatiif akka kaffalamu maallaqa hayyamameen ol kaffallii raawwachuun hin dnada'amu.

25. Dirqama seenuu

1. Ittigaafatamaa ol'aanaa mana hojii mootummaatiin ykn nama inni bakka buusuun barreeffamaan Biirichi yoo gaafatame malee baajata mana hojichaatiif hayyamame irraa kaffallii raawwachuudhaaf dirqama seenuun hin danda'amu.

የበጀት መጽደቅ መዘግየት

፩. የክልሉ ምክር ቤት በበጀት ዓመቱ መጀመሪያ ላይ የዓመቱን በጀት ሳያጸድቀው ሲቀር ምክር ቤቱ የዓመቱን በጀት እስኪያጸድቀው ድረስ ባለ ፈው ዓመት የጸደቀው መደብ በኛ በጀት በየወሩ እየታየ ተፈጻሚ እንዲሆን ይደረጋል።

፪. በዚህ አንቀጽ ንኡስ አንቀጽ (፩) የተደነገገው ቢኖርም ቢሮው ቀደም ሲል ለተፈቀዱ የካፒታል ፕሮጀክቶች ክፍያ ሊፈጽም የሚችለው ከፕላንና ኢኮኖሚ ልማት ቢሮ ጋር በመመካከር ይሆናል።

ክፍል አምስት

የመንግሥት ገንዘብ ክፍያ

ከተጠቃለለው ፈንድ ክፍያ ስለመፈጸም

፩. የክልሉ ምክር ቤት በበጀት ካልፈቀደ በስተቀር ከተጠቃለለው ፈንድ ውስጥ ክፍያ ለመፈጸም አይችልም።

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

የክፍያ ገደብ

በዚህ አዋጅ ከአንቀጽ ፲፯—፳፪ በተደነገገው መሠረት ካልሆነ በስተቀር በአንድ የበጀት ዓመት ውስጥ በበጀት አዋጅ ለተመለከቱት የመንግሥት መ/ቤቶች እንዲከፈል ከተፈቀደው የገንዘብ መጠን በላይ ክፍያ መፈጸም አይችልም።

ግዴታ ስለመግባት

፩. በመንግሥት መ/ቤት የበላይ ኃላፊ ወይም እሱ በሚወክለው ሰው በጽሑፍ ካልተጠየቀ በስተቀር ለመ/ቤቱ ከተፈቀደው በጀት ላይ ክፍያ ለመፈጸም ግዴታ መግባት አይችልም።

22. Delay In Budget Approval

1) Where the State Council has not approved the annual Budget by the beginning of the fiscal year which it relates, then approved recurrent budget of the previous fiscal year shall be implemented on a monthly basis until the annual budget for the current fiscal year is approved.

2) Notwithstanding subarticle (1) of this Article funds for previously approved capital projects shall be released by the Bureau in consultation with the Planning and Economic Development Bureau.

PART FIVE

Public Disbursements

23. Disbursements Out of Consolidated Fund

1) No disbursement shall be made out of the Consolidated Fund without the prior authorization of the Council in the form of an appropriation.

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

24. Disbursement Limit

Except as provided for in articles 17 to 22, no disbursement to public bodies shall be made in a fiscal year which exceeds the amount appropriated in the budget Proclamation for that year.

25. Commitments

1) No commitment shall be made against an appropriation except upon requisition of the head of the public body or a person authorized by him in writing to do so.



2. Manni hojii mootummaa kamiyyuu bara baajatichaa keessatti kan qaqqabu idaa kamiyyuu kaffaluudhaaf kan dandeessisu baajata gahaa yoo qabaate malee bara baajatichaa keessatti walta'iinsa kaffallii gaafatu ykn dirqama gosa biraa keessa seenuu hin danda'u.

3. Biirichi gita herregaa tokko-tokkoo isaatiif dirqama faaynaansii galameef to'achuudhaaf sirna dandeessisuu fi orneela ittiin galmeeffamu ni baasa.

4. Ittigaafatamaa ol'aanaan mana hojii mootummaa bu'uura orneela Biirichi baasuutiin gita herregaa tokko tokkoof dirqama faaynaansii galameef to'achuudhaaf kan dandeessisu galmee ni qabata.

26. *Kaffallii meeshaawwanii fi tajaajilaawwaniiif godhamu*

1. Dhihaachuu kan qabu facaatii baasiitti ykn mirkaneessaa kaffalliitti dabalamaan ittigaafatamaa ol'aanaan mana hojii mootummaa ykn kan inni bakka buusu waan armaan gaditti kaa'aman yoo mirkaneesse malee kaffalliin raawwatamuu hin danda'u:

(a) Hojiiwwan raawwataman, kaffallii dhiheessaa meeshaatii fi tajaajila kan ilaalu yoo ta'u:

(i) Hojichi xumuramuu-saa, meeshichi dhihaachuusaa ykn tajaajilichi kenamuusaa fi gatichi bu'uura walta'iinsa kan gaafatame ta'uusaa, gatichi walta'iinsa yoo ibsamuu baatemmo fudhatama kan qabu ta'uusaa,

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

፫. ቢሮው ለእያንዳንዱ የሂሳብ መደብ የተገባለትን የፊናንስ ግዴታ ለመቆጣጠር የሚያስችል ሥርዓትና የሚመዘገብበትን ቅጽ ያወጣል።

፬. የመንግሥት መ/ቤት የበላይ ኃላፊ ቢሮው በሚያወጣው ቅጽ መሠረት ለእያንዳንዱ የሂሳብ መደብ የተገባለትን የፊናንስ ግዴታ ለመቆጣጠር የሚያስችል መዘገብ ይይዛል።

፭. ለዕቃዎችና አገልግሎቶች የሚደረግ ክፍያ

፩. መቅረብ ካለበት የወጪ ዝርዝር ወይም የክፍያ ማረጋገጫ በተጨማሪ የመንግሥት መ/ቤት የበላይ ኃላፊ ወይም እርሱ የሚወክለው ከዚህ በታች የተመለከቱትን ካላረጋገጠ በስተቀር ክፍያ ሊፈጽም አይችልም፤

ሀ) የተከናወኑ ሥራዎች የዕቃና አገልግሎት አቅርቦት ክፍያዎችን የሚመለከቱ ሲሆን፤

(i) ሥራው መጠናቀቁን፣ ዕቃው መቅረቡን ወይም አገልግሎቱ መሰጠቱን እና ዋጋው በስምምነቱ መሠረት የተጠየቀ መሆኑን፣ ዋጋው በስምምነቱ ባይገለጽም ተቀባይነት ያለው መሆኑን፤

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

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

4) The head of the public body shall maintain the records prescribed by the Bureau for the control of financial commitments chargeable to each budgetary item.

26. *Payments for Goods and Services*

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

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

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



- ii) Bu'uura dirqama walt-a'iinsicha galameetiin kaffalliin kan raawwatamu hojichi osoo hin xumuramin, meeshichi osoo hin dhihaatinii fi tajaajilichi osoo hin kennamin dura yoo ta'u kaffalichi bu'uura waltaiinsi chaatiin kan gaafatame ta'uu, ykn,
  - iii) Bu'uura sirna Biirichi baasuutiin mirkaneessaan osoo hin argamin dura kaffalliin raawwatamuu kan qabu yoo ta'u gaaffichi fudhatama kan qabu ta'uu, ykn,
  - b) Kaffallii kanaan alatti godhamu kamiyyuu yoo ta'u namni kaffalamuuf kaffalicha argachuu kan qabu ta'uun.
2. Biirichi bu'uura keeyyata kanaatiin guutamuu kan qabu sirna raawwii qulqulleessuutiifi mirkaneessuu hojii irra oolchuudhaaf kan dandeessisu qajeelfama baasuu ni danda'a.
27. *Dhuma bara baajataatti kan kennaamu yeroo eggannaa* Manni hojii mootummaa tokkoon tokkoonsaa barri baajatachaa osoo hin dhumin dura gaaffii kaffallii dhihaateef barri baajataa dhume gyyoota 30 keessatti:
- (a) Meeshaawwan ajajamanii fi meeshaawwan fudhateef, ykn,
  - (b) tajaajiloota ajajamanii fi tajaajiloota kennamaniif, ykn,
  - (c) Kaffalliin yeroo kamiyyuu kan qaqqabe ykn bu'uura dirqama waliigalteedhaan galameetiin buusii kaffalamuu qabu ykn dirqama fakkaataa kan biroo kaffaluu qaba.

- (ii) በስምምነቱ በተገባው ግዴታ መሠረት ክፍያው የሚፈጸመው ሥራው ከመጠናቀቁ፣ ዕቃው ከመቅረቡና አገልግሎት ከመስጠቱ በፊት ሲሆን ክፍያው በስምምነቱ መሠረት የተጠየቀ መሆኑን፣ ወይም
  - (iii) ቢሮው በሚያወጣው ሥርዓት መሠረት ማረጋገጫ ከመገኘቱ በፊት ክፍያ መፈጸም ያለበት ሲሆን ጥያቄው ተቀባይነት ያለው መሆኑን ወይም፡
    - ለ) ማናቸውም ከዚህ ውጪ የሚደረግ ክፍያ ሲሆን የሚከፈለው ሰው ክፍያውን ለማግኘት የሚገባው መሆኑን።
- ፪. ቢሮው በዚህ አንቀጽ መሠረት ሊሟላ የሚገባውን የማረጋገጥና የማጣራት አፈጻጸም ሥርዓት ሥራ ላይ ለማዋል የሚያስችል መመሪያ ሊያወጣ ይችላል።
- ፳፯. በበጀት ዓመት መጨረሻ የሚሰጥ የችሮታ ጊዜ እያንዳንዱ የመንግሥት መ/ቤት የበጀት ዓመቱ ከማለቁ በፊት ለቀረበለት የክፍያ ጥያቄ የበጀት ዓመቱ ባለቀ በ፴ ቀናት ውስጥ፡
- ሀ) ለታዘዙና ለተረከባቸው ዕቃዎች ወይም
  - ለ) ለታዘዙና ለተሰጡ አገልግሎቶች ወይም
  - ሐ) ማናቸውም የክፍያው ጊዜ የደረሰ ወይም በውል በተገባ ግዴታ መሠረት መከፈል ያለበትን መዋጮ ወይም ሌላ ተመሳሳይ ግዴታ መከፈል አለበት።

- (ii) that a payment is to be made, under the terms of the contract, before the completion of the work, delivery of the goods or rendering of the services, that the payment is according to the contract, or
  - (iii) that, in accordance with the procedure prescribed by the Bureau, payment is to be made in advance of verification, that the claim for payment is reasonable; or
  - (b) In the case of any other payment, that the payee is eligible for or entitled to the payment.
- 2) The Bureau may prescribe the procedures to be followed to give effect to the certification and verification required by this Article.
27. *Grace period at the end of the Fiscal Year*  
Within the 30 day period immediately following the end of each fiscal year, every public body shall pay a invoices received before the end of that year for:
- (a) goods ordered and received prior to the end of the fiscal year;
  - (b) services ordered and received prior to the end of the fiscal year;
  - (c) any amount due or owed under a contract, contribution or other similar arrangement entered in before the end of the fiscal year.



28. *Haala Addaa Baajatni Kap-pitaalaa Ittiin Ilaalamu* (ii)  
 Labsii kana keessatti keeyyata 27 tti kan ibsame jiraatus, koreen hojii raawwachiiftuu Naanichaa barri baajatichaa osoo hin xumuramin dura kaffallii kan raggaasise yoo ta'e baasiin kaap-pitaalaa barri baajaticha dhume guyyoota 30 keessatti raawwatamuu ni danda'a.

KUTAA JAHA  
 BULCHIINSA BAAJATA HOJII  
 IRRA HIN OOLINI

29. *Baajata Hojii irra hin oolinii*  
 1. Labsii kanaan keeyyata 27 fi 28 irratti kan ibsame akkasumas Biiirichi waa'ee dhimma kanaatiif qajeelfamni baasu akkuma jirutti ta'ee bara baajatichaatiif kan hayyamamee fi baasii osoo hin godhamin ykn hojii irra osoo hin oolin kan hafe herregni hundi hojii irra ooluunsaa hafee herrega man-kuusaa maallaqaa birrichaatiif nidhangalaafama.  
 2. Keeyyata kana keeyyata xiqqaa (1)tti kan tumame yoo jiraatellee herregni liqii fi gargaarsaa fandii walitti kuufame keessa taa'ee akkuma barbaachisummaasaatti hojii irra ooluu itti fufuu ni danda'a.

30. *Kaffallii Dursaa*  
 Dhuma bara baajata itti kennameetti kan hin deebi'in ykn hin bu'in ykn bakka hin buufamin herregni kaffallii dursaa kamiyyuu baruma sanatti kan dhihaatu herrega mootummaa waliin gabaafamuu qaba.

31. *Waldandeessisuu* (a)  
 Herregni kaffallii dursaa kamiyyuu akka bu'uura dambii kaffallii akkanaa ajajuutiin guutumatti ykn gartokkoon kan hin kaffalamin, kan walirraa hin buufamin ykn kan hin deebi'in yoo ta'u:  
 (a) Durgoo sooramaatiin alatti nama kaffallii dursaa fudhateef mootummaa naanichaatiin kan kafalamu maallaqa kamiyyuu ykn,  
 (b) Namni kaffallii dursaa fudhate du'eera yoo ta'e durgoo sooramaatiin alatti dhaaltotasaatiif mootummaa naannootiin kan kaffalamu maallaqa kamirraayyuu hir'isuun ni danda'ama.

፳፰. የካፒታል በጀት የሚታይበት ልዩ ሁኔታ (ii)  
 በዚህ አዋጅ ውስጥ በአንቀጽ ፳፯ የተመለከተው ቢኖርም፣ የክልሉ ሥራ አስፈጻሚ ኮሚቴ የበጀት ዓመቱ ከመጠናቀቁ በፊት ክፍያውን ያጸደቀው ከሆነ የካፒታል ወጪ የበጀት ዓመቱ ባለቀ በ፴ ቀናት ውስጥ ሊፈጸም ይችላል።

ከፍል ስድስት (iii)  
 ሥራ ላይ ያልዋለ በጀት አስተዳደር

፳፱. ሥራ ላይ ያልዋለ በጀት  
 ፩. በዚህ አዋጅ አንቀጽ ፳፯ እና ፳፰ የተመለከቱት እንደዚሁም ቢኖሩ ስለጉዳዩ የሚያወጣው መመሪያ እንደተጠበቀ ሆኖ፣ ለበጀት ዓመቱ የተፈቀደ እና ወጪ ሳይደረግ ወይም ሥራ ላይ ሳይውል የቀረ ሂሳብ ሁሉ ሥራ ላይ መዋሉ ቀርቶ ለቢሮው የትራገፊ ሂሳብ ፈሰስ ይደረጋል።

፪. በዚህ አንቀጽ ንዑስ አንቀጽ (፩) የተደነገገው ቢኖርም የእርዳታና የብድር ሂሳብ በተጠቃለለው ፈንድ ውስጥ ሆኖ እንደአስፈላጊ ነቱ ሥራ ላይ መዋሉ ሊቀጥል ይችላል።

፬. የቅድሚያ ክፍያ በተሰጠው የበጀት ዓመት መጨረሻ ያልተመለሰ፣ ወይም ያልተወራረደ፣ ወይም ያልተተካ ማናቸውም የቅድሚያ ክፍያ በሂሳብ ዓመቱ ከሚቀርበው የመንግሥት ሂሳብ ጋር ተጠቃሎ ሪፖርት መደረግ አለበት።

፴፩. ስለማቻቻል ማናቸውም የቅድሚያ ክፍያ ሂሳብ እንዲህ ያለውን ክፍያ በሚያዘውደንብ መሰረት በሙሉ ወይም በከፊል ያልተከፈለ፣ ያልተወራረደ ወይም ያልተመለሰ ሲሆን፣  
 ሀ) ከጡረታ አበል በስተቀር የቅድሚያ ክፍያውን ለወሰደው ሰው በክልሉ መንግሥት ከሚከፈል ማናቸውም ገንዘብ፣  
 ለ) የቅድሚያ ክፍያውን የወሰደው ሰው ሞቶ እንደሆነ ከጡረታ አበል በስተቀር ለወራሾቹ ከክልሉ መንግሥት ከሚከፈል ማናቸውም ገንዘብ ላይ ተቀናሽ ሊደረግ ይችላል።

28. *Special Conditions for Capital Budget*  
 Notwithstanding the provisions of Article 27, other payments for capital expenditures may be made in the 30 days period, provided such payment has been approved by the State Executive Committee prior to the end of the fiscal year.

PART SIX  
 Management of Unspent Funds

29. *Unspent Funds*  
 1) With the exception of Articles 27 and 28 of this Proclamation and subject to directives issued by the Bureau, the unspent balance of an appropriation granted for a fiscal year shall lapse and be credited to the Treasury Account of the Bureau.  
 2) Notwithstanding the provisions of sub-article (1) of this Article, unspent balances of grants and loans shall be retained in the consolidated fund for continued use as may be necessary.

30. *Advances*  
 Every advance that is not repaid, accounted for or recovered by the end of the fiscal year in which it was made shall be reported in the public accounts for that year.

31. *Set-off*  
 Any advance or portion of it that is not repaid, accounted for or recovered in accordance with the regulations governing such advances may be recovered:  
 (a) out of any money payable, except for pension money payable, by the Government to the person to whom the advance was made or,  
 (b) where the person is deceased, out of any money payable, except for pension money payable, by the Government to the heirs of that person.



32. **Baasii Deebi'u**  
 Bara baajatchaa keessatti mootummaan naannichaa kan fudhate:  
 (a) Baasii deebi'u,  
 (b) deebii kaaffallii dursaa,  
 (c) deebii maallaqa caalmaan kaffalamee,  
 (d) Herrega deebii, taaksii deebii ykn kaffallii irratti sirreessaan gatii sababii godhameen deebii argamu dabalatee,  
 (e) Gumaan (beenyaan) miidhamaa kaffalamuusaatiin maallaqa argame ykn  
 (f) Miidhaan qabeenya mootummaa irratti qaqabe ykn kasaaraan akka bakka bu'u sababii gaaffii dhihaateetiin maallaqni argamu kamiyyuu, Kanaan dura dhimmuma kanaaf baasiin godhame ykn herregni kaffallii dursaa mata duree baajata ittiin qabametiin jalatti galii ta'ee galmeeffamuu qaba.

**KUTA TORBA  
 IDAA MOTUMMAA  
 NAANNICHAA**

33. **Aangoo Liqeffachuu**  
 Daangaan liqii Mootummaan Federaalaa murteesu, akkasumas labsii kanaan kan tumame keeyyati 35,36 fi 37 akka eeggametti ta'ee, Caffeen Naannichaa yoo hayyame malee Mootummaa Naannichaatiin ykn maqaa Mootummaa Nannichaatiin maallaqa liqeffachuudhaaf ykn wabummaa kennuudhaaf hin danda'amu.

ሷ፪. የወጪ ተመላሽ  
 በበጀት ዓመቱ ውስጥ የክልሉ መንግሥት የተቀበለው ማናቸውም፤  
 ሀ) የወጪ ተመላሽ፤  
 ለ) የቅድሚያ ክፍያ ተመላሽ፤  
 ሐ) በብልጫ የተከፈለ ገንዘብ ተመላሽ፤  
 መ) በተመላሽ ሂሳብ፤ በተመላሽ ታክስ ወይም በክፍያ ላይ የዋጋ ማስተካከያ በመደረጉ ምክንያት የሚገኝ ተመላሽ ጭምር፤  
 ሠ) የጉዳት ካሳ በመከፈሉ ምክንያት የተገኘ ገንዘብ ወይም  
 ረ) በመንግሥት ጉብኒት ላይ የደረሰው ጉዳት ወይም ኪሣራ እንዲተካ በቀረበ ጥያቄ ምክንያት የሚገኝ ገንዘብ፤  
 ቀደም ሲል ለዚህ ጉዳይ የተደረገው ወጪ ወይም የቅድሚያ ክፍያ ሂሳብ በተያዘበት የበጀት ርዕስ ስር ገቢ ሆኖ መመዘገብ አለበት።

**ከፍል ሰባት**

**የክልሉ መንግሥት ዕዳ**

ሷ፫. የመበደር ሥልጣን  
 የፌዴራል መንግሥት የሚወስነው የብድር ገደብ እንዲሁም በዚህ አዋጅ አንቀጽ ፴፮፣ ፴፯ እና ፴፯ የተደነገገው እንደተጠበቀ ሆኖ፤ የክልሉ ምክር ቤት ካልፈቀደ በስተቀር በክልሉ መንግሥት ወይም በክልሉ መንግሥት ስም ገንዘብ ለመበደር ወይም ዋስትና ለመስጠት አይችልም።

32. **refunds of expenditure**  
 Any amount received by the Government in a fiscal year as:  
 (a) a refund of an Expenditure,  
 (b) a repayment of an advance,  
 (c) a refund or repayment of an overpayment,  
 (d) a rebate, including a tax rebate or some other price adjustment on a payment,  
 (e) a recovery from an indemnification, or  
 (f) a recovery under a claim for loss or damage to the asset of a public body,

shall be credited to the appropriation against which the related expenditure, advance or payment was charged.

**PART SEVEN**

**Public debt**

33. **Authority to Borrow**  
 Without prejudice to debt limits set by the Federal Government and Articles 35,36 and 37 of this Proclamation, no money shall be borrowed or security issued by or on behalf of the Government without the authorization of the Council.



4. *Aangoo Maallaqa walitti qabu*

- 1. Maallaqa walitti qabuudhaaf aangoon mootummaa naannichaatiin ykn maqaa mootummaa naannichaatiin yoo kennamu, maallaqicha walitti qabuudhaaf labsii hayyamu irratti kan tuqame akkuma eegametti ta'ee koreen hojii raawwachiiftuu naannichaa bu'uura labsicha kanaatiin maallaqichi guutumatti ykn gartokkoon liqii kallattitiin ykn karaa billeettoo wabummaatiin akka walitti qabamu hayyamuu ni danda'a.
- 2. Keeyyata kana keeyyata xiqqaa (1) irratti kan ibsame raawwachuu akka danda'u koreen hojii raawwachiiftuu naannichaa hogganaa Biirichaatiif ykn kan inni bakka buusu abbaa taay'taa Biirichaa kan birootiif kanneen armaan gaditti kaa'aman akka raawwatu aangoon ni kennaaf:
  - (a) Guyyaa billeettichi itti bahuufi idichi itti kaffalamuu fi akkaataa kaffallii idichaatii fi hamma dhalaa murteessuudhaaf,
  - (b) Billeettoowan wabummaa akkuma barbaachisummaa isaaniitti gurguruudhaaf,
  - (c) Liqii kallattii ykn billeettoowan wabummaa baasuu fi gurguruu ilaalchisee walta'iinsa gochuudhaaf, irdubbanoo gochuudaaf.
  - (d) Hogganaa Biirichaatiin fudhatama kan qabaatan jechootaa fi haalawwan waliigalteetiin maallaqa liqichaa gartokkoon ykn guutumatti deebisee liqeessuudhaaf.

፱፬. ገንዘብ የማሰባሰብ ሥልጣን

- ፩. በክልሉ መንግሥት ወይም በክልሉ መንግሥት ስም ገንዘብ ለማሰባሰብ ሥልጣን ሲሰጥ፣ ገንዘቡን ለማሰባሰብ በሚፈቅደው አዋጅ የተመለከተው እንደተጠበቀ ሆኖ፣ የክልሉ ሥራ አስፈጻሚ ኮሚቴ በዚህ አዋጅ መሠረት ገንዘቡ በሙሉ ወይም በክፍል በቀጥታ ብድር፣ ወይም በዋስትና ሰነድ አማካኝነት እንዲሰበሰብ ሊፈቅድ ይችላል።
- ፪. በዚህ አንቀጽ ንዑስ አንቀጽ (፩) የተመለከተውን ለማከናወን እንዲቻል የክልሉ ሥራ አስፈጻሚ ኮሚቴ የቢሮው ኃላፊ ወይም እርሱ የሚወክለው ሌላ የቢሮው ባለሥልጣን ከዚህ በታች የተዘረዘሩትን እንዲፈጽም ሥልጣን ይሰጠዋል፤
  - ሀ) ሰነድ የሚወጣበትንና እዳው ተከፋይ የሚሆንበትን ቀን እና የእዳውን አከፋፈልና የወለዱን መጠን ለመወሰን፤
  - ለ) የዋስትና ሰነዶችን እንደአስፈላጊነቱ ለመሸጥ፤
  - ሐ) የቀጥታ ብድር ወይም የዋስትና ሰነዶችን ማውጣትና መሸጥን በሚመለከት ስምምነት ለመፈጸም፤ እንደገና ለመደራደር፤
  - መ) በቢሮው ኃላፊ ተቀባይነት ባላቸው የውል ቃሎችና ሁኔታዎች የብድሩን ገንዘብ በክፍል ወይም በሙሉ መልሶ ለማበደር፤

34. *Power to Raise Money*

- 1) Where authority is given to raise money, by or on behalf of the State, the State Executive Committee may, subject to the Proclamation authorizing the raising of that money subsequently authorize the raising of all or part of that money by direct advance, or security.
- 2) For the purposes of implementing sub-article (1) of this Article, the State Executive Committee may authorize the Head of the Bureau or such other officer of the Bureau designated by him to:
  - (a) determine issuance and maturity dates, and dates of payment and rates of interest,
  - (b) sell any securities on terms necessary,
  - (c) enter into, and to renegotiate, such agreements relating to the issuance and sale of advances or securities as is considered necessary, and,
  - (d) lend all or a portion of a borrowing, subject to terms and conditions satisfactory to the Bureau.



35. *Liqiiwwan kallattii ykn billeettoowwan wabummaa kaf-faluudhaaf liqii fudhatamu*  
 Labsii kanaan keeyyata 37 irratti kan tumame akka eeggametti ta'ee, koreen hojii raawwachiiftuu naannichaa liqii kallattii yeroon kaffalliinsaa gahe ykn deebii akka godhamu kan gaaffiin itti dhihaate, ykn maallaqa kaffallii billeetoo wabummaa gochuu dandeessisu liqeeffachuu akka danda'uuf, hogganaa biirichaaf hayyama kennuu ni danda'a.

36. *Bulchiinsa fandii walitti kuufameetiif liqii fudhatamu*  
 Koreen hojii raawwachiiftuu naannichaa fandii mootummaa walitti kuufame haalla gahaa ta'een bulchuu kan dandeessisu maallaqa akka liqeeffatu Oogganaa Biirichaatiif hayyamuu ni danda'a.

37. *Liqiiwwan yeroof fudhataman*  
 Koree hojii raawwachiiftuun naannichaa kaffalliwwan seeraan eeyyamaman raawwachuudhaaf fandiin walitti kuufame gahaa ta'ee yoo itti mul'atuu baate, hogganaa Biirichaatiif hamma maallaqa fandichi walitti kuufame kaffalliwwaniif gahuu ni danda'a jedhee itti amanu hin caallee fi maallaqa yeroo baatiiwwaan jaha hin caalletti deebifamee kaffalamu akka liqeeffatu hayyama kennuu ni danda'a.

38. *Daangaa liqii*  
 Daangaa seera dhimmi ilaalu kan birootiin godhame osoo hin faallessin, koreen hojii raawwachiiftuu naannichaa kallattiidhaan liqeeffachuudhaanis ta'ee wabummaa kennuudhaan hamma idaa biyya keessaa liqeeffatamuu danda'u ni murteessa.

፴፮. ቀጥታ ብድሮችን ወይም የዋስትና ሰነዶችን ለመክፈል ስለሚወሰድ ብድር

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

፴፯. ለተጠቃለለው ፈንድ አስተዳደር ስለሚወሰድ ብድር

የክልሉ ሥራ አስፈጻሚ ኮሚቴ የተጠቃለለውን የመንግሥት ፈንድ በበቂ ሁኔታ ለማስተዳደር የሚያስችል ገንዘብ እንዲበደር ለቢሮው ኃላፊ ሊፈቅድ ይችላል።

፴፯. ጊዜያዊ ብድሮች

የክልሉ ሥራ አስፈጻሚ ኮሚቴ በሕግ የተፈቀዱትን ክፍያዎች ለመሸፈን የተጠቃለለው ፈንድ በቂ መሰሎ ሳይታየው ሲቀር የተጠቃለለው ፈንድ ለክፍያዎቹ ሊበቃ ይችላል ብሎ ከሚያምንበት የገንዘብ መጠን የማይበልጥና ከ፯ ወራት ባልበለጠ ጊዜ ተመልሶ የሚከፈል ገንዘብ እንዲበደር ለቢሮው ኃላፊ ፈቃድ ሊሰጥ ይችላል።

፴፰. የዕዳ ገደብ

በሌላ አግባብ ባለው አዋጅ የተደረገውን ገደብ ሳይቃረን፣ የክልሉ ሥራ አስፈጻሚ ኮሚቴ በቀጥታ በመበደርም ሆነ ዋስትና በመስጠት ከአገር ውስጥ መበደር የሚቻለውን የዕዳ መጠን ይወስናል።

35. *Loans for Redemption or Direct Advances, or Securities*  
 Except for borrowing under Article 37, the State Executive Committee may direct the Head of the Bureau to borrow such sums of money as are required for the payment of any direct advances or securities that are maturing or have been called for redemption.

36. *Loans for the Management of the Consolidated Fund*  
 The State Executive Committee may authorize the Head of the Bureau to borrow for the efficient management of the Consolidated Fund.

37. *Temporary Loans*  
 Where it appears to the State Executive Committee, that the Consolidated Fund will be insufficient to meet the disbursements lawfully authorized, it may direct the Head of the Bureau to borrow, for repayment period not exceeding six months, an amount not exceeding such amount necessary to ensure that the Consolidated Fund will be sufficient to meet those disbursements.

38. *Debt Limits*  
 Debt limits may be determined by the State Executive Committee, and may pertain to debt issued directly guaranteed, or both, and such limits shall be consistent with those contained in the relevant law.



**Kaffallii dirqamawwan liqii**  
 Liqiiwwaan kallattii mootummaa naannichaatiin ykn maqaa mootummaa naannichaatiin fudhatamanii fi maallaqa muummee billeettoowan wabummaa, kanuma irratti dhalli kafalamuu fi baasiin bulchiinsaa, fandicha walitti kuufamerraa kan heregaman ta'anii kanumarraa baasii godhamanii ni kafalamu.

**Kasaaraa**  
 Hogganaan Biirichaa:-

- (a) Gatii bittaa billeettoowan wabummaa guutummaatti ykn gartokkoon kaffalanii wabummaan sun ykn maallaqni kaffalan deebi'uu dhabusaatiin kasaaraa kaffaloota maallaqaa irra gahe kamiyyuu, fi
- (b) Billeetticha wabummaa deebisiisuudhaaf kasaaraa nama kamirrayyuu gahe, fandii walitti kuufamerraa baasii godhee kaffaluu ni danda'a.

**Wabummaa**

- 1. Dambii koreen hojii raawwachiiftuu Naannichaa baasuun kan wal hin faallessine hanga ta'etti Mootummaan Naannichaa raawwiinsa dirqamaatiif wabummaa kennuu ni danda'a.
  - 2. Kaffalliin wabummaa ilalchisee godhamu fandii walitti kuufame keessaa baasii godhamee kaffalama.
- Bulchiinsa Idaa**  
 Koreen hojii raawwachiiftuu Naannichaa idaa Mootummaa Naannichaa bulchuu-dhaaf, haala dhalli iduma kanarratti kaffalamu akkasumas bulchiinsa wabummaatiif dambiiwwan barbaachisaa ta'an baasuu ni danda'a.

**፱፱. የብድር ግዴታዎች ክፍያ**  
 በክልሉ መንግሥት ወይም በክልሉ መንግሥት ስም የተወሰዱ ቀጥታ ብድሮች እና የዋስትና ሰነዶች ዋና ገንዘብ፣ በዚህ ላይ የሚከፈል ወለድ እና የአስተዳደር ወጪ ከተጠቃለለው ፈንድ ላይ የሚታሰቡ ሆነው ከዚህ ወጪ ተደርገው ይከፈላሉ።

**፳፻. ኪሣራ**  
 የቢሮው ኃላፊ

- ሀ) የዋስትና ሰነዶችን የመግዣ ዋጋ በሙሉ ወይም በከፊል ከፍለው ዋስትናው ወይም የከፈሉት ገንዘብ ያልተመለሰባቸው በመሆኑ በገንዘብ ክፍያ ላይ የደረሰን ማናቸውም ኪሣራ እና
- ለ) የዋስትና ሰነዱን ለማስመለስ በማናቸውም ሰው ላይ የደረሰን ኪሣራ ከተጠቃለለው ፈንድ ወጪ አድርጎ ሊከፍል ይችላል።

**፳፻፩. ዋስትና**

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

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

**፳፻፪. የመንግሥት እዳ አስተዳደር**

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

39. **Payment of Loan Obligatio**  
 The payment of the principal of, interest on, and administrative expenses related to direct advances and securities issued by or on behalf of the State, is a charge on a payable out of the Consolidated Fund.

40. **Losses**  
 The Head of the Bureau may pay out of the Consolidated Fund:

- (a) any losses sustained by subscribers for securities who have paid all or part of the purchase price for those securities but have not received the securities or repayment of the amount so paid; and
- (b) losses sustained by any person in the redemption of securities.

41. **Guarantees**

- 1. The Government may guarantee the performance of an obligation, provided such guarantee is in compliance with regulations issued by the State Executive Committee.
- 2. Payment in respect of such guarantee shall be paid out of the Consolidated Fund.

42. **Management of Public Debt**

The State Executive Committee may issue regulations necessary for the management of the public debt, interest thereon, and guarantees.



43. *Dabarsuu idaa*

1. Koreen hojii raawwachii-ftuu Naannichaa haala idaan mootummaa naannichaa ittiin dabarfamu ilaalchisee, ykn, haala qaamiileen sadaffaa idaa gara mootummaa naannichaa tti dabarsuu danda'an ilaalchisee dambii baasuu ni danda'a.
2. Armaan olitti keeyyata xiqaa (1) irratti bu'uura tumameetiin yoo ta'e malee, idaan kamiyyuu dabarfamuu hin danda'u.

44. *Galmeessuu idaa*

Biirichi kan armaan gaditti tarreeffaman ilaalchisee galmeewwan guutuu fi facaatii gahaa ni qabata:

- (a) Hayyama Caffee Naannichaatiin kennameen liqiiwwan kallattii fi billetteetowwan wabummaa baasuudhaa fi gurguruudhaan maallaqa liqiin ittiin fudhatame,
- (b) Ibsa liqii maallaqaa akkaataadhuma kanaan argame,
- (c) Maallaqa liqiidhaan argame ilaalchisee maallaqa muummee kafalamee fi dhala isaa,
- (d) Liqiiwwan kallattii fi billetteetowwan wabummaa baassuurraan, bulchuurraa fi kafaluurraan haala walqabateen kan kennaman tajaajilaawwan bulchiinsaa akkasumas kenniinsa wabummootaa, bulchinsaa fi kaffaliinsa ilaalchisee kan godhaman tajajilaawwan bulchiinsaa rejistiraarotaaf, bakka bu'oota faaynansiitii fi kenneen biratiif hamma maallaqa kaffalamee,
- (e) Wabummoota ilaalchisee kan ittiin eeyyamaman, waa'ee ibsa wabumichaa hamma kaffalamee fi dimishaasha baasiiwwan bulchiinsaa,

ግ። ዕዳ ስለማስተላለፍ

፩. የክልሉ ሥራ አስፈጻሚ ኮሚቴ የክልሉ መንግሥት ዕዳ ስለሚተላለፍበት ሁኔታ ወይም ሶስተኛ ወገኖች ዕዳን ለክልሉ መንግሥት ሊያስተላልፉ ስለሚችሉበት ሁኔታ ደንብ ሊያወጣ ይችላል።

፪. ከዚህ በላይ በንኡስ አንቀጽ (፩) በተደነገገው መሠረት ካልሆነ በስተቀር ማንኛውም ዕዳ ሊተላለፍ አይችልም።

ግ። ዕዳ ስለመመዘገብ

ቢሮው ከዚህ በታች የተዘረዘሩትን በሚመለከት የተሟሉና ዝርዝር የሆኑ መዛግብት ይይዛል፤

ሀ) በክልሉ ምክር ቤት በተሰጠ ፈቃድ ቀጥታ ብድሮችን እና የዋስትና ሰነዶችን በማውጣትና በመሸጥ ብድር የተወሰደበትን ገንዘብ፤

ለ) በዚህ ዓይነት ብድር የተገኘው ገንዘብ መግለጫ፤

ሐ) ብድር የተገኘውን ገንዘብ በሚመለከት የተከፈለ ዋና ገንዘብ እና ወለድ፤

መ) ቀጥታ ብድሮች እና ዋስትና ሰነዶችን ከማውጣት፣ ከማስተዳደር እና ከመክፈል፣ ጋር በተያያዘ ለሚሰጡ አስተዳደራዊ አገልግሎቶች እንዲሁም ዋስትናዎችን መስጠት፣ ማስተዳደርንና መክፈልን በሚመለከት ለተደረጉ አስተዳደራዊ አገልግሎቶች ለፊደስትራሮች፣ ለፊናንስ ወኪሎች እና ለሌሎች የተከፈለውን የገንዘብ መጠን፤

ሠ) ዋስትናዎችን በሚመለከት የተፈቀዱበትን፣ ስለዋስትናው መግለጫ፣ የተከፈለውን መጠንና ጠቅላላ የአስተዳደር ወጪዎች።

43. *Assignment of Federal debts*

1. The State Executive Committee may issue regulations for the assignment of debts of the Government, or, for the assignment of debts by third parties to the Government.
2. Except as provided for in the regulations to be issued pursuant to sub-article (1) of this Article, no debts are assignable.

44. *Records of public Debt*

The Bureau shall maintain a comprehensive and detailed record:

- (a) showing any money authorized by the Council to be borrowed by the issue and sale of direct advances, and securities,
- (b) containing a description of any money so borrowed,
- (c) showing all amounts paid in respect of the principal of or interest on any money so borrowed,
- (d) showing all amounts paid to registrars, fiscal agents and others for administrative services relating to the issuance, management and for administrative services relating to the issuance, management and payment of guarantees,
- (e) containing authorizations, amounts paid, and all administrative expenses relating to guarantees.



KUTAA SADDEET

AANGOO MAALLAQA MOOTUMMAA INVESTI GOCHUU

Investimentii haftee fandii Hogganaan Biirichaa maallaqni fandii walitti kuufame keessatti argamu yeroodhaaf ka...

Dhaabiinsaa fi bulchiinsa siinkiiing fandii

- 1. Koreen hojii raawwachiiftuu Naannichaa haala siinkiiing fandiin ittiin dhaabbatuu fi ittiin bulu dambiidhaan ni murteessa. 2. Maallaqni siinkiiing fandiif barbaachisu fandii walitti kuufameerraa baasii ta'ee kaffalama.

KUTAA SAGAL

QABEENYA MOOTUMMAA NAANNICHAA

Qabachuu fi dhabamsiisuu Labsiiwwan biraatiin kan tumame akka eegametti ta'ee, bu'uura dambii koreen hojii raawwachiiftuu Naannichaa baasuutiin yoo ta'e malee...

Galmeewwan eegumsaa fi to'annaa qabeenyaa

Ittigaafatamaa ol'aanaan mana hojii mootummaa tokkoon tokkoonsaa waa'ee eegumsaa fi to'annaa qabeenyaa ilaalchisee bu'uura qajeel-fama Biirichi baasuutiin qabeenya mootummaa ittigaafatamummaa mana hojichaa...

ክፍል ስምንት

የመንግሥት ገንዘብን ኢንቨስት የማድረግ ሥልጣን

፱፮. የተረፈ ፈንድ ኢንቨስትመንት የቢሮው ኃላፊ በተጠቃለለው ፈንድ ውስጥ የሚገኘው ገንዘብ ለጊዜው ለከፍተኛ የማይፈለግ ሲሆን፤ ይህንን ገንዘብ የክልሉ ሥራ አስፈጻሚ ኮሚቴ የሚያወጣው ደንብ እንደተጠበቀ ሆኖ፤ የሥራ አስፈጻሚ ኮሚቴው ተገቢ ናቸው በሚላቸው የዋስትና ሰነዶች ላይ ኢንቨስት ሊያደርግ ይችላል።

፱፯. የጥሪት ፈንድ ማቋቋምና ማስተዳደር

፩. የክልሉ ሥራ አስፈጻሚ ኮሚቴ የጥሪት ፈንድ የሚቋቋምበትን ንፍ የሚተዳደርበትን ሁኔታ ደንብ በማውጣት ይወስናል።

፪. ለጥሪት ፈንድ የሚያስፈልገው ገንዘብ ከተጠቃለለው ፈንድ ላይ ወጪ ሆኖ ይከፈላል።

ክፍል ዘጠኝ

የክልሉ መንግሥት ንብረት

፱፻. ስለመያዝና ስለማስወገድ በሌሎች አዋጆች የተደነገገው እንደተጠበቀ ሆኖ፤ የክልሉ ሥራ አስፈጻሚ ኮሚቴ በሚያወጣው ደንብ መሠረት ካልሆነ በስተቀር የክልሉ መንግሥት መ/ቤት ንብረት ሊይዝ ወይም ሊያስተላልፍ ወይም ሊያስወግድ አይችልም።

፱፻፲. የንብረት ጥበቃና ቁጥጥር መዛግብት

እያንዳንዱ የመንግሥት መሥሪያ ቤት የበላይ ኃላፊ ቢሮው ስለንብረት ጥበቃና ቁጥጥር በሚያወጣው መመሪያ መሠረት በመ/ቤቱ ኃላፊነት ሥር የሚገኘውን የመንግሥት ንብረት በሚመለከት ብቃት ያለው መዝገብ መያዝ አለበት።

PART EIGHT

Authority to Invest public money

45. Investment of Surplus Funds

Where money of the Consolidated Fund is not immediately required for payments, the Head of the Bureau may, subject to regulations issued by the State Executive Committee, invest such money in eligible securities as determined by the State Executive Committee.

46. Establishment and Management of Sinking Funds

- 1. The State Executive Committee may provide for the creation and management of sinking funds. 2. Any money required for sinking funds may be paid out of the Consolidated Fund.

PART NINE

Public Property

47. Acquisition and Disposition

Subject to any other law, no public property shall be acquired or disposed of by the public body of the Government unless it is done so in accordance with regulations issued by the State Executive Committee.

48. Records for Custody and Control

The head of each public body shall keep adequate records in relation to public property for which his public body is responsible and shall comply with directives of the Bureau relating to the custody and control of such property.



KUTAA KUDHAN  
HERREGA MOOTUMMAA

49. Qopheessuu fi dhiheessuu gabaasaa

Biirichi gabaasa herrega tokkoo tokkoo bara baajataa qopheessudhaan hanga danda'ametti ariitiidhaan Caffee Naanichaaf ni dhiyeessa.

50. Qabeentaa gabaasichaa

Gabaasni herrega mootummaa kan dhiyaatu bu'uura qajeelfama Biirichi baasuutiin ta'ee kanneen kanaa gad jiran of keessatti ni qabata:

1. Ibsawwan Herregaa:

(a) Sochiiwwan faaynaansii bara baajatichaa,

(b) Bara baajatichaatti galiwwanii fi baasiiwwan mootummaa naannichaa,

(c) Fandii walitti kuufame,

(d) Idaawwan mootummaa Naannichaa, dirqamaawwan wabummaan galameetii fi dirqamawwan eegaman,

(e) Hamma maallaqaa bara baajatichaatiif hayyamame, baasii godhamee fi baasii hin godhamin,

(f) Siinkiing' fandiin yoo jiraate kanuma,

(g) Bara baajatichaatti ragaalee fi herregoota biroo kan haalaa fi sochiiwwan faaynaansii mootummaa naannichaa mul'isan;

2. Yaada Manni Hojii Odiitii Ol'aanaa Naannichaa ibsa faaynaansii Mootummaa Naannichaa xiinxalee kenne;

3. Ragaa fakkaataa kan biroo barbaachisummaansaa kan Biirichaan itti amaname.

51. Gosa maallaqaa

Herregni Mootummaa Naannichaa kan ittiin qabamuu fi kan ittiin gabaafamu Birrii Itoophiyaatiin ta'a.

ክፍል አሥር

የመንግሥት ሂሳብ

፵፱. የሪፖርት አዘገጃጀትና አቀራረብ

ቢሮው የእያንዳንዱን የበጀት ዓመት የሂሳብ ሪፖርት በማዘጋጀት በተቻለ ፍጥነት ለክልሉ ምክር ቤት ያቀርባል።

፶. የሪፖርቱ ይዘት

የመንግሥት ሂሳብ ሪፖርት የሚቀርበው ቢሮው በሚያወጣው መመሪያ መሠረት ሆኖ የሚከተሉትን ያካትታል፤

፩. የሂሳብ መግለጫዎች፤

ሀ) የበጀት ዓመቱ የፋይናንስ እንቅስቃሴዎች፤

ለ) የክልሉ መንግሥት የበጀት ዓመቱ ገቢዎችና ወጪዎች፤

ሐ) የተጠቃለለው ፈንድ፤

መ) የክልሉን መንግሥት ዕዳዎች፣ ዋስትና የተገባባቸውና የሚጠበቁ ግዴታዎች፤

ሠ) ለበጀት ዓመቱ የተፈቀደው፣ ወጪ የተደረገውንና ወጪ ያልተደረገውን የገንዘብ መጠን፤

ረ) የጥሪት ፈንድ ካለ ይህንኑ፤

ሰ) የክልሉን መንግሥት የበጀት ዓመቱን የፊናንስ እንቅስቃሴዎች እና አቋም የሚያሳዩ ሌሎች ሂሳቦችና መረጃዎች፤

፪. የክልሉ ዋና አዲተር መ/ቤት የክልሉን መንግሥት የፊናንስ መግለጫ መርምሮ የሰጠውን አስተያየት፤

፫. አግባብነቱ በቢሮው የታመነበት ሌላ ተመሳሳይ መረጃ።

፶፩. የገንዘብ ዓይነት

የክልሉ መንግሥት ሂሳብ የሚያዘውና ሪፖርት የሚደረገው በኢትዮጵያ ብር ይሆናል።

PART TEN

Public Accounts

49. Preparation and Reporting Accounts

The Bureau shall prepare public accounts for each fiscal year and submit to the Council as soon as possible.

50. Contents

The public accounts shall be a form directed by the Bureau and shall include:

(1) a statement of:

(a) the financial transactions of the fiscal year,

(b) the expenditures and revenues of the State for the fiscal year,

(c) the Consolidated Fund,

(d) debt, guaranteed debt and contingent liabilities of the fiscal year,

(e) sums appropriated, expended and unexpended for the fiscal year,

(f) sinking funds, if any and,

(g) such other accounts and information as

are necessary to show, with respect to

the fiscal year, the financial transactions and position of

the State and

(2) the opinion of the State Auditor General concerning his examination of

the financial statements of the State and,

(3) such other information as the Bureau considers it

appropriate.

51. Currency

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



52. *Galmeewwan*

1. Itti gaafatamaa ol'aanaan mana hojii mootummaa tokkoon tokkoonsaa bu'uura qajeelfama Biirichi baasuutiin itti gaafatamummaa mana hojichaa kan ilaalan galmeewwan faaynaansii ni qaba, Biirichaafis ni dhiheessa.
2. Manni hojii mootummaa tokkoon tokkoonsaa barri baajatichaa erga xumuraameen booda ariitiidhaan herregasaa cufee birichaf gabaasa ni dhiheessa.

KUTAA KUDHA TOKKO  
BITTAA FI  
WALIIGALTEEWWAN

53. *Dambiiwwan waliigalteewwan ittiin bulan*

Koreen hojii raawwaachiiftuu Naannichaa waa'ee waliigalteewwaniitii fi raawwina kaffalliitiif dambii baasuu ni danda'a. Dambiin kunis waa'ee bittaa fi raawwina waliigalteewwanii, waa'ee wabummaa waliigalteewwaniif kennamuu tumamaawwan raawwina waliigaltichaa kabachiisuuf ta'an kan of keessatti qabatu ta'uu ni danda'a.

54. *Dirqama waliigaltee*

1. Itti gaafatamaa ol'aanaan mana hojii mootummaa kamiyyuu baajatni bara baajatichaatiif hayyamame jiraachuusaa osoo hin mirkaneeffatin waliigaltee manni hojii mootummaa inni gaggeessu ittiin dirqisiifamu raawwachuu hin qabu.
2. Keeyyata kana keeyyata xiqqaa (1) tti kan tumame yoo jiraateyyuu piroojektii raawwiinisaa bara baajataa tokkoon ol fudhatuuf waliigaltee yeroo dheraa waliigaluudhaaf jalqaba bara pirojektichatti baajatni hayyamame jiraachuu mirkaneessuun qofti gahaa ta'a.

፶፪. መዛግብት

፩. የእያንዳንዱ የመንግሥት መ/ቤት የበላይ ኃላፊ ቢሮው በሚያወጣው መመሪያ መሠረት የመ/ቤቱን ኃላፊነት የሚመለከቱ የፊናንስ መዝገቦችን ይይዛል፤ ለቢሮውም ያቀርባል።

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

ክፍል አስራ አንድ  
ግዢና ውሎች

፶፫. ውሎች ስለሚገዙባቸው ደንቦች የክልሉ ሥራ አስፈጻሚ ኮሚቴ ስለውሎችና ክፍያ አፈጻጸም ደንብ ሊያወጣ ይችላል። ይህም ደንብ ስለግዥና ስለውሎች አፈጻጸም፣ ለውሎች ስለሚሰጠው ዋስትና የውሎን አፈጻጸም ማስከበሪያ የሚሆኑ ድንጋጌዎችን የሚያካትት ሊሆን ይችላል።

፶፬. የውል ግዴታዎች

፩. ማንኛውም የመንግሥት መሥሪያ ቤት የበላይ ኃላፊ ለበጀት ዓመቱ የተፈቀደ በጀት መኖሩን ሳያረጋግጥ እርሱ የሚመራው የክልሉ መንግሥት መ/ቤት የሚገደድበትን ውል መፈጸም የለበትም።

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

52. *Records*

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

PART ELEVEN  
*Procurement and contracts*

53. *Regulations Governing Contracts*

The State Executive Committee may issue regulations on the conclusions of contracts and payments, and such regulations may include, performance and security requirements of the contractual arrangements and holdback provisions.

54. *Contractual Obligations*

- 1) The Head of any public body shall not conclude a contract providing for the payment of any money by the public body he manages unless he has ascertained that a budget appropriation has been made for such payment.
- 2) Notwithstanding the provisions of sub-article (1) of this Article, in the case of the conclusion of a long-term contract relating to a project lasting for more than one fiscal year, the ascertainment of budget appropriation for the first fiscal year of the project shall be sufficient.



55. *Raawwinsa bittaa*  
 Bittaaan meeshaa fi tajaajilaa kamiyyuu kan raawwatamu bu'uura qajeelfama Biirichi baasuutiin ta'a. Qajeelfamni kunis haala facaatii ragaawwan meeshaawwanii fi tajaajilaawwan ittiin bitamanii fi haala bittaaan kun ummataaf ifa ittiin godhamu kan qabatu ta'uu qaba.

56. *Wayitummaa dembiwwan bittaa mirkaneessuu*  
 Biirichi dambiiwwanii fi qajeelfama bulchiinsaa kan bittaa fi waliigalteewwan mootummaa naannichaa wajjin walqabatan yeroo yeroodhaan baahuusaaniitii fi bal'inaan tamsa'uusaanii mirkaneessuudhaaf itti gaafatamummaa qaba.

**KUTAA KUDHA LAMA  
 WALQUNNAMTII  
 FAAYNAANSII MOOTUMMAA  
 FEDERAALAA FI  
 MOOTUMMAA NAANNICHAA**

57. *Waliigala*  
 1. Walqunnamtiin faaynaansii Mootummaa Federaala Itophiyaa fi Mootummaa Naannichaa gidduu jiraatu waggaa waggaatti deggarsa baajataa Mootummaan Federaalaa Itophiyaa Mootummaa Naannichaatiif kennu ni dabalata.  
 2. Mootummaan Naannichaa gargaarsa deeggarsa baajata Mootummaa Federaalaa irraa fudhatu ilalchisee bu'uura seera bulchiinsa faaynaansii Mootummaa Federaalichaatiin herregicha ni qaba, Mootummaa Federaalichaatiifis gabaasa ni dhiheessa.

58. *Liqii biyya keessaa*  
 1. Hamma maallaqa Mootummaan Naanihaa liqeefachuu danda'u murteessuu akka danda'uuf Biirichi Mootummaa Federaalichaatiif odeeffannoowwan barbaachiisaa ta'an hunda kennuu qaba.

፶፮. *የግዥ አፈጻጸም*  
 የማናቸውም ዕቃና አገልግሎት ግዥ የሚፈጸመው ቢሮው በሚያወጣው መመሪያ መሠረት ይሆናል። ይህም መመሪያ ዕቃዎችና አገልግሎቶች ስለሚገዙበትና ግዥው ለሕዝብ ግልጽ ስለሚደረግበት ሁኔታ ዝርዝር መረጃዎችን የሚይዝ መሆን አለበት።

፶፯. *የግዥ ደንቦችን ወቅታዊነት ስለማረጋገጥ*  
 ቢሮው ከክልሉ መንግሥት ግዥና ውሎች ጋር የተያያዙ የአስተዳደር መመሪያዎችና ደንቦች በየጊዜው መውጣታቸውንና በስፊት መሠረጨታቸውን የማረጋገጥ ኃላፊነት አለበት።

**ከፍል አሥራ ሁለት  
 የፌዴራል መንግሥትና የክልሉ  
 የፋይናንስ ግንኙነቶች**

፶፱. *ጠቅላላ*  
 ፩. በኢትዮጵያ ፌዴራላዊ መንግሥትና በክልሉ መንግሥት መካከል የሚኖረው የፋይናንስ ግንኙነት የኢትዮጵያ ፌዴራላዊ መንግሥት ለክልሉ የሚሰጠውን ዓመታዊ የበጀት ድጋፍ ይጨምራል።  
 ፪. የክልሉ መንግሥት ከፌዴራሉ መንግሥት የሚቀበለውን የበጀት ድጎማ በሚመለከት በፌዴራሉ መንግሥት የፋይናንስ አስተዳደር ሕግ መሠረት ሂሳቡን ይይዛል፤ ለፌዴራሉ መንግሥትም ሪፖርት ያቀርባል።

፷፩. *የአገር ውስጥ ብድር*  
 ፩. የክልሉ መንግሥት ሊበደር የሚችለውን የገንዘብ መጠን መወሰን እንዲቻል ቢሮው ለፌዴራሉ መንግሥት አስፈላጊ የሆኑ መረጃዎችን ሁሉ መስጠት አለበት።

55. *Mode of procurement*  
 All goods and services shall be procured on the basis of directives issued by the Bureau. These directives shall determine the manner in which goods and services are procured and the form in which information relating to such procurement shall be made public.

56. *Review of Procurement Guidelines*  
 The Bureau shall be responsible for ensuring that administrative policies and regulations relating to procurement of the State are widely disseminated and regularly updated.

**PART TWELVE  
 Federal and State  
 Financial Relations**

57. *General*  
 1) The Financial relations between the Federal Government and the Regional Government include the provision of an annual subsidy to the Government of the Federal Government.  
 2) The Government receiving a subsidy shall be accountable for having in place a financial record in accordance with the Financial Administration Law of the Federal Government and shall report to the Federal Government.

58. *Domestic Borrowing*  
 1) The Bureau shall provide the Federal Ministry of Finance with all information required to allow it to determine the amount to be borrowed by the Government, taking into account the national fiscal policy and borrowing limitations imposed by law and agreement.



2. Liqii Mootummaan Naannichaa fudhatu kan argame Baankii Biyyoolessa Itoophiyaatiin ala yoo ta'e malee kaffalliin maallaqa liqiidhaan argame irraa raawwatamu kamiyyuu Baankiin Biyyooleessa Itoophiyaa kan bulchu ta'a.

3. Liqii Mootummaan Naannichaa fudhatu Baankii Biyyoolessa Itoophiyaatiin ala kan argame yoo ta'u sirni bulchiinsa liqii kanaa akkaataa Ministeerri Maallaqaa Mootummaa Federaalaa fi Biiroon Faaynaansii Mootummaa naannichaa ittiin walt'aaniin raawwatama.

9. *Sharafa alaa*  
Biirichi fedhii sharafa alaa Mootummaa Naannichaa ilaalchisee odeeffannoo barbaachisaa ta'e Ministera Maallaqaa Mootummaa Federaalichaa aatiif ni kenna.

**KUTAA KUDHA SADI**  
**TUMAALEE ADDA ADDAA**

10. *Aangoo Qajeelfamawwan Baasuu*  
Biirichi labsii kana ykn haala labsii kanaatiin dambii bahu hojiirra oolchuuf qajeelfama baasuu ni danda'a.

1. *Badinsa maallaqaa fi qabaeenya mootummaa*  
Koreen hojii raawwaachiiftuu Naannichaa yaada Biiricha irraa argatu bu'uureffachuudhaan kanneen gaditti aanan irratti dambiiwwan baasuu ni danda'a:  
(a) Maallaqni ykn qabeenyi mootummaa karaa kamiiniyyuu yoo bade ykn yoo hir'ate tarkaanfiiwwan fudhatamuu qaban ilaalchisee,  
(b) Maallaqichi mootummaa kan bade ykn hir'ate baajatacha hayyamamer-raa haala ittiin hir'atu,

፪. የክልሉ መንግሥት የሚወስደው ብድር የተገኘው ከኢትዮጵያ ብሔራዊ ባንክ ውጪ ካልሆነ በስተቀር ማናቸውም ብብድር ከተገኘ ገንዘብ ላይ የሚፈጸም ክፍያ የኢትዮጵያ ብሔራዊ ባንክ የሚያስተዳድረው ይሆናል።

፫. የክልሉ መንግሥት የሚወስደው ብድር ከኢትዮጵያ ብሔራዊ ባንክ ውጪ የተገኘ ሲሆን፤ የክልሉ መንግሥት ፋይናንስ ቢሮና የፌዴራል መንግሥት የገንዘብ ሚኒስቴር በጋራ የሚስማሙበት የአስተዳደር ሥርዓት ተፈጻሚ ይሆናል።

፶፱. የውጭ ምንዛሪ ቢሮው የክልሉን መንግሥት የውጭ ምንዛሪ ፍላጎት በሚመለከት ለፌዴራሉ መንግሥት የገንዘብ ሚኒስቴር ተገቢውን መረጃ ይሰጣል።

**ክልል አሥራ ሦስት ልዩ ልዩ ደንጋጌዎች**

፳፯. መመሪያዎችን የማውጣት ሥልጣን ቢሮው ለዚህ አዋጅ እና በዚህ አዋጅ መሠረት የሚወጣውን ደንብ ሥራ ላይ ለማዋል የሚረዱ መመሪያዎችን ሊያወጣ ይችላል።

፳፩. ስለመንግሥት ገንዘብና ንብረት መጥፋት የክልሉ ሥራ አስፈጻሚ ኮሚቴ ከቢሮው የሚያገኘውን አስተያየት መሠረት በማድረግ በሚከተሉት ላይ ደንቦች ሊያወጣ ይችላል፤

ሀ) በማናቸውም መንገድ የመንግሥት ገንዘብ ወይም ንብረት ሲጠፋ ወይም ሲጉድል መወሰድ ስለሚገባቸው እርምጃዎች፤

ለ) የጠፋው ወይም የጉደለው የመንግሥት ገንዘብ ከተፈቀደው በጀት ላይ ስለሚቀነስ በት ሁኔታ፤

2) Disbursements on borrowing shall be managed by the National Bank of Ethiopia, unless these borrowings are from entities other than the National Bank of Ethiopia.

3) Where the borrowing of the Government is from entities other than the National Bank of Ethiopia, the Bureau and the Federal Ministry of Finance shall jointly agree on the administrative arrangements related to such borrowing.

59. *Foreign Currency*  
The Bureau shall provide the Federal Ministry of Finance with all relevant information on the Government foreign currency needs.

**PART THIRTEEN**  
**Miscellaneous**

60. *Directives*  
The Bureau may issue directives for the proper implementation of this Proclamation or for the Regulations to be issued on the basis of this Proclamation.

61. *Losses of Public Money and Public Property*  
The State Executive Committee, on the recommendations of the Bureau, may issue regulations:  
(a) prescribing the actions to be taken whenever there are losses of public money or public property,  
(b) regarding how losses of public money are to be charged against the appropriations to which they relate, and



(c) Armaan olitti qubee (a) iratti kan tuqame maalaqni ykn qabeenyi mootummaa kan bade kamiyyuu haala herrega mootummaa keessatti gabaafamu fi karaa ittiin galmeffamu.

62. *Balleessaawwanii fi Adabbii-wwan*

1. Maallaqa mootummaa walitti qabuudhaaf, bulchuudhaaf ykn kaffallii raawwachuudhaaf kan muudaman ykn hojjataan mana hojii mootummaa kamiyyuutti qaxarame:

(a) Bu'uura seeraatiin kaffalamuuf kan qabuu alatti hojii itti ramadame raawwachuusatiin kaffallii kamiyyuu yoo fudhate,

(b) Maallaqa mootummaa naannichaa malaanmalchuudhaan (waliin dhahuudhaan) ykn namni biraa akka malaanmalchu haalawwan mijeessuudhaan kan gamtaa'e ykn kan mala dhahe,

(c) Nama kan biroo kamiiniyyuu seerichi akka cabu ta'e jedhee kan hayyame,

(d) Hojii galii galmeessurratti ykn waraqaa ragaa kennuurrati bobba'ee kan jiru osoo ta'uu fedhii mataasatiin karaa kamiiniyyuu odeeffannoo sobaa galmeerratti kan qubachiise, waraqaa ragaa sobaa kan mallatteesse ykn kan qopheesse yoo ta'e:

Adabbii maallaqaa Qr.25,000 hin hanqannee fi Qr.35,000 hin caalleenii fi hidhaa cimaa waggaa 10 hin hanqannee fi wagga 15 hin caalleen adabama.

ሐ) ከዚህ በላይ በፊደል (ሀ) የተመለከተው ማናቸውም የጠፋ የመንግሥት ንብረት ወይም ገንዘብ በመንግሥት ሂሳብ ውስጥ ሪፖርት የሚደረግበትን ሁኔታና ስለሚመዘገብበት መንገድ።

፳፪. ቅጣቶች

፩. የመንግሥት ገንዘብ ለመሰብሰብ፣ ለማስተዳደር ወይም ክፍያ ለመፈጸም በማናቸውም የመንግሥት መ/ቤት የተቀጠረ የመንግሥት ሠራተኛ ወይም ተሟላ፤

ሀ) በሕግ መሠረት ሊከፈለው ከሚገባው በቀር የተመደበበትን ሥራ በማከናወኑ ማናቸውንም ክፍያ ከተቀበለ ወይም

ለ) የክልሉን መንግሥት ገንዘብ በማጭበርበር ወይም ሌላ ሰው እንዲያጭበረብር ሁኔታዎችን በማመቻቸት የተባበረ ወይም ያሰረ ወይም

ሐ) በሌላ ማናቸውም ሰው ሕጉ እንዲጣስ ሆን ብሎ የፈቀደ ወይም

መ) ገቢን በመመዘገብ ወይም የምስክር ወረቀት በመስጠት ሥራ ላይ የተሰማራ ሆኖ ሳለ በፈቃድ ኝነት በማናቸውም መንገድ ሀሰተኛ የሆነ መረጃን በመዘገብ ላይ ያሰፈረ፤ ሀሰተኛ የምስክር ወረቀት የፈረመ ወይም ያዘጋጀ እንደሆነ ከብር 25000 በማያንስና ከብር 35000 በማይበልጥ የገንዘብ መቀጮና ከ፲ ዓመት በማያንስና ከ፲፭ ዓመት በማይበልጥ ጽኑ እስራት ይቀጣል።

(c) prescribing records to be kept providing for reporting in the public accounts of every paragraph (a) hereabove.

62. Penalties

1. Any person appointed to be employed by public body to collect, manage or disburse public money who:

(a) receives any payment for the performance of his official duties except as prescribed by law,

(b) conspires or colludes with any person to defraud the Government, or provides an opportunity for any person to defraud the Government,

(c) Intentionally perpetrates a contravention of the law by any person,

(d) willfully makes or signs any false entry in any book or vouch fully makes or signs any false certificate or return in any document in which it is the duty of that person to make an entry, certify or return, shall be liable to conviction to a term of imprisonment not less than 25,000 and not more than Birr 35,000 to rigorous imprisonment for a term of less than 10 years and not more than 15 years.



2. Maallaqa mootummaa walitti qabuudhaaf, bulchuudhaaf ykn kaffallii raawwachuudhaaf namni mana hojii mootummaa kamiyyuu keessatti muudame ykn qaxarame kaffallii kamiyyuu hambisuudhaaf ykn hammasaa fooyyessuudhaaf ykn iyyannoo oowwaan himannaa seerri cabuusaa ilaalchisanii dhihaatan hambisuudhaaf kallattiin ykn karaa birraatiin keennaadhaan ykn bifa biraatiin mallaqni ykn wanna gatii qabaa akka kennamuuf kan gaafate, kan fudhate ykn fudhachuudhaaf kan yaale yoo ta'e adabbii maallaqaa Qr. 25,000 hin hanqannee fi Qr.35;000 hin caalleenii fi hidhaa cimaa waggaa 10 hin hanqannee fi waggaa 25 hin caaleetiin adabama.

3. Maallaqa mootummaa walitti qabuudhaaf, bulchuudhaaf ykn kaffallii raawwachuudaaf namni mana hojii mootummaa kamiyyuu keessatti muudame ykn ramadame labsii kana ykn dambiiwwan ykn qajeelfamawwan bu'uura labsii kanaatiin bahan irra darbuun ykn mallaanmalchuun raawwata muu osoo beekuu itti gaafatamtoota ol'aananiif gabaasa kan hin godhin adabbii maallaqaa Qr.10,000 hin caalleenii fi hidhaa cimaa waggaa 5 hin caalle adabama.

Lbsii kanaan keeyyata 54 tti kan tumamerra darbuudhaan baajatni hayyama jiraachuusaa osoo hin mirkaneeffatin waliigaltee kamiyyuu kan walii mallatteesse ykn akka mallatteeffamu kan godhe itti gaafatamaan Mana hojii mootummaa adabbii maallaqaa Qr5,000 hin hanqannee fi Qr.20,000 hin caalleenii fi hidhaa cimaa waggaa 5 hin hanqannee fi waggaa 10 hin caalle adabama.

፪. የመንግሥት ገንዘብ ለመሰብሰብ፣ ለማስተዳደር ወይም ክፍያ ለመፈጸም በማናቸውም የመንግሥት መ/ቤት የተሾመ ወይም የተቀጠረ ሰው ማንኛውንም ክፍያ ለማስቀረት ወይም መጠኑን ለማሻሻል ወይም ሕግ መጣሱን በሚመለከት የሚቀርቡ የክስ አቤቱታዎችን ለማስቀረት በቀጥታ ወይም በተዘዋዋሪ በስጦታ ወይም በሌላ መልክ ገንዘብ ወይም ዋጋ ያለው ነገር እንዲሰጠው የጠየቀ፣ የተቀበለ ወይም ለመቀበል የሞከረ እንደሆነ ከብር ፳፭ ሺ በማያንስ እና ከብር ፴፭ ሺ በማይበልጥ የገንዘብ መቀጮና ከ፲ ዓመት በማያንስና ከ፳፭ ዓመት በማይበልጥ ጽኑ እስራት ይቀጣል።

፫. የመንግሥት ገንዘብ ለመሰብሰብ፣ ለማስተዳደር ወይም ክፍያ ለመፈጸም በማናቸውም የመንግሥት መሥሪያ ቤት የተሾመ ወይም የተመደበ ሰው ይህን አዋጅ ወይም በዚህ አዋጅ መሠረት የወጡ ደንቦችን ወይም መመሪያዎችን የመተላለፍ ወይም የማጭበርበር ድርጊት መፈጸሙን እያወቀ ለበላይ ኃላፊዎች ሪፖርት ያላደረገ እንደሆነ ከብር ፲ ሺ በማይበልጥ የገንዘብ መቀጮ እና ከ፭ ዓመት በማይበልጥ ጽኑ እስራት ይቀጣል።

፬. በዚህ አዋጅ አንቀጽ ፶፬ የተደነገገውን በመተላለፍ የተፈቀደ በጀት መኖሩን ሳያረጋግጥ ማንኛውንም ውል የተፈራረመ ወይም እንዲፈረም ያደረገ የመንግሥት መ/ቤት ኃላፊ ከብር ፭ሺ በማያንስና ከብር ፳ሺ በማይበልጥ የገንዘብ መቀጮ እና ከ፭ ዓመት በማያንስና ከ፲ ዓመት በማይበልጥ ጽኑ እስራት ይቀጣል።

2) Any person appointed to or employed by public body to collect, manage or disburse public money who demands or accepts or attempts to collect, directly or indirectly, as payment or gift or otherwise, any sum of money, or other thing of value, for the compromise, adjustment or settlement of any charge or complaint for any contravention shall be liable on conviction to a fine not less than Birr 25,000 and not more than Birr 35,000 and to rigorous imprisonment for a term of not less than 15 years and not more than 25 years.

3) Any person appointed to or employed by public body to collect, manage or disburse public money who having knowledge or information of the contravention or of fraud committed by any person against this Proclamation or any regulations issued under it, fails to report to a superior officer shall be liable on conviction to a fine not more than Birr 10,000 and to rigorous imprisonment for a term of not exceeding five years.

4. The Head of public body who, in contravention of Article 54 of this Proclamation and without ascertaining that a budget appropriation has been made, concludes or authorizes the conclusion of a contract shall be liable on conviction to a fine not less than Birr 5,000 and not exceeding Birr 20,000 and to rigorous imprisonment for a term not less than 5 years and not more than 10 years.



5. Namni kamiyyuu maallaqa mootummaa walitti qabuurratti, bulchuurratti ykn hojii kaffallii raawwachuurratti kan bobb'a'e mana hojii mootummaa keessatti namni muudame ykn ramadame:

(a) Dhimma dhihaatee murtee eeggachuu irra jiru ykn sababii ittigaa-fatamummaa hojiisaa-tiin dhimma dhihaachuuf danda'urratti murtee kennamu ykn tarkaanfii fudhatamu gardhabsuudhaaf, ykn,

(b) Galii mootummaarratti hojiin malaanmalchuu akka raauruatu ykn hojichi yoo raawatu akka gargaaruuf ykn akka gamtaa'uuf ykn raawwatiinsa hojiichaatiif haalawwan mijeessuudhaaf ykn akka hayyamu gochuudhaaf yaaduudhaan mattaa'aa kennuudhaaf waadaa yoo galeef, yoo dhiheesseef ykn yoo kenne balleessaa ta'ee argamuunsaa yoo mirkanaa'u adabbii maallaqaa bifa mattaa'aatiin dhiheesse ykn kenne dachaa sadii hin caallee fi hidhaa cimaa waggaa 10 hin hanqannee fi waggaa 15 hin caalleen adabama.

6. Armaa olitti hojii badiiwan keeyyata kana keeyyata xiqqaa (5) jalatti kaa'aman raawwachuurratti qooda kan fudhaate fi dhimmichi gara mana murtiitti osoo hin dhihaatin dura badii raawwatamee fi gahee gamtootaa ilaalchisee nama odeeffannoo faayyidaa qabu kenneef himanna bu'uura seera kanaan aatiin itti dhihaaturraa Biiroo Dhimma Seeraatiin dhiifamni goodhamuufni danda'a.

፩. ማንኛውም ሰው የመንግሥት ገንዘብን በመሰብሰብ፣ በመስተዳደር ወይም ክፍያን በመፈጸም ላይ በተሰማራ የመንግሥት መ/ቤት ውስጥ የተሾመ ወይም የተመደበ ሰው፤

ሀ) የቀረበለትን ውሳኔ በመጠበቅ ላይ ያለውን ጉዳይ ወይም በሥራ ኃላፊነቱ ምክንያት ሊቀርብለት በሚችል ጉዳይ ላይ የሚሰጠውን ውሳኔ ወይም የሚወሰደውን እርምጃ ለማዛባት ወይም

ለ) በመንግሥት ገቢ ላይ የማጭበርበር ድርጊት እንዲፈጸም ወይም ድርጊቱ ሲፈጸም እንዲረዳ ወይም እንዲተባበር ወይም ለድርጊቱ መፈጸም ሁኔታዎችን ለማመቻቸት ወይም እንዲፈቅድ ለማድረግ በማሰብ ጉብ ለመስጠት ቃል ከገባለት፣ ካቀረበለት ወይም ከሰጠው ጥፋተኛ ሆኖ መገኘቱ ሲረጋገጥ በጉብ መልክ ያቀረበውን ወይም የሰጠውን ገንዘብ ሶስት እጥፍ በማይበልጥ የገንዘብ መቀጮ እና ከ፲ ዓመት በማያንስ እና ከ፲፮ ዓመት በማይበልጥ ጽኑ እስራት ይቀጣል።

፪. በዚህ አንቀጽ በንዑስ አንቀጽ (፮) ሥር የተዘረዘሩትን ጥፋቶች በመፈጸም ተግባር ውስጥ የተሳተፈና ጉዳዩ ወደ ፍ/ቤት ከመቅረቡ በፊት ስለተፈጸመው ጥፋት እና ስለተባባሪዎቹ ሚና ጠቃሚ መረጃ የሰጠ ሰው በዚህ ሕግ መሠረት ከሚቀርብበት ክስ በፍትህ ቢሮ ምህረት ሊደረግለት ይችላል።

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

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

(b) to influence that person to commit, or aid or abet in committing any fraud on the revenue, or to connive at, collude in, or allow or permit any opportunity for the commission of any such fraud, shall be guilty of an offence and liable on conviction to a fine not exceeding three times the amount so offered or accepted and to rigorous imprisonment for a term of not less than 10 years and not more than 15 years.

6) Any person who is engaged in the offences as specified in this Article and who, before the case is taken to court, provides significant information about the offence and his partner's role in it, may be immune from prosecution by the Justice Bureau.



63. *Billeettoowwan herregaa ilaalu*

1. Biirichi ykn qaamni aangoon seeraan kennameef kaamiyyuu itti gaafatammaa seeraan kennameef bahuudhaaf galmeewwan herregaa, barruuleewwan, waraqaawwan, billeettoowwan herregaatii fi ragaalee ilaaluudhaaf aangoo hin daangeeffamne qaba.
2. Keeyyata kana keeyyata xiqqaa (1) irratti kan ibsame jiraatus Biirichi galmeewwan herregaa, waraqaawwan, billeettoo herregaatii fi odeeffannoowwan manneetii hojii mootummaa qaaamoota raawwachiiftuu Mootummaa Naanichaatiif gabaasa hin goone ilaalu kan danda'u bu'uura walta'iinsa manneetii hojii mootummaa kanneen waliin godhamuutiin ta'a.

64. *Aangoo bakka bu'iinsaa kennuu*

Raawwina labsii kanaatiif jedhamee Hogganaan Biirichaa hogganoota mana hojichaa tiif ykn hogganoota Biiroolee birootiif aangoosaa bakka bu'ummaadhaan kennuudhaa fi haalawwan bakka bu'ummaan kun ittiin raawwachuu qabu murteessuu ni danda'a.

65. *Eegumsa billeettoowwanii*

Koreen hojii raawwachiiftuu naannichaa billeettoon herregaa tokkoon tokkoonsaa hanga yoomiitti eeggamuu akka qabu dambii ibsu ni baasa.

66. *Seera Raawwannaa hin-qabne*

Labsii kana kan faallessu seerri, dambiin, qajeelfamni ykn haalli hojii kamiyyuu, dhimmoota labsii kana keessatti ibsaman irratti raawwina hin qabaatu.

፳፫. የሂሳብ ሰነዶች ስለማየት

፩. ቢሮው ወይም በሕግ ሥልጣን የተሰጠው ማናቸውም ሌላ አካል በሕግ የተሰጠውን ኃላፊነት ለመወጣት የማናቸውንም መንግሥት መ/ቤት የሂሳብ መዛግብቶች፣ መጻሕፍት፣ ወረቀቶች፣ የሂሳብ ሰነዶች እና መረጃዎች ለማየት ያልተገደበ ስልጣን አለው።

፪. በዚህ አንቀጽ ንዑስ አንቀጽ (፩) የተመለከተው ቢሮም ለክልሉ መንግሥት አስፈጻሚ አካላት ሪፖርት የሚያደርጉ የመንግሥት መ/ቤቶች የሂሳብ መዛግብትን፣ ወረቀቶችን፣ የሂሳብ ሰነዶችን እና መረጃዎችን ቢሮው ለማየት የሚችለው ከእነዚህ የመንግሥት መ/ቤቶች ጋር በሚደረግ ስምምነት መሠረት ይሆናል።

፳፬. የውክልና ሥልጣን ስለመስጠት

በዚህ አዋጅ አፈጻጸም ሲባል የቢሮው ኃላፊ ለመ/ቤቱ ባለሥልጣኖች ወይም ለሌሎች ቢሮዎች ኃላፊዎች ሥልጣኑን በውክልና ለመስጠትና ውክልናው ተፈጻሚ የሚሆንባቸውን ሁኔታዎች ለመወሰን ይችላል።

፳፭. ሰነዶችን ስለመጠበቅ

የክልሉ ሥራ አስፈጻሚ ኮሚቴ እያንዳንዱ የሂሳብ ሰነድ መጠበቅ ያለበት ለምን ያህል ጊዜ እንደሆነ የሚገልጽ ደንብ ያወጣል።

፳፮. ተፈጻሚነት ስለማይኖራቸው ሕጎች

ይህን አዋጅ የሚቃረን ማንኛውም ሕግ፣ መመሪያ ወይም አሠራር በዚህ አዋጅ ውስጥ በተገለጹት ጉዳዮች ላይ ተፈጻሚነት አይኖረውም።

63. *Access to Records*

- 1) The Bureau or any other organ authorized by law shall have unrestricted access to all books, papers, accounts and records of all public bodies which it deems to be essential to the performance of its duties.
- 2) Notwithstanding sub-article (1) of this Article, the access to books, papers, accounts and records of public bodies, which do not report to the Executive organ of the Government shall mutually be determined by the Bureau and the relevant public body.

64. *Delegation of Powers*

The Head of the Bureau may delegate his powers under this Proclamation to the officials of the Bureau and to the heads of other public bodies and may specify the circumstances in which these powers may be exercised.

65. *Retention of Records*

Retention periods for individual categories of financial records shall be established by Regulations issued by the State Executive Committee.

66. *Repeal*

Any law, regulations, directives or practice inconsistent with this Proclamation shall not apply with respect to matters provided for in this Proclamation.





Waggaa 5<sup>ffaa</sup> ..... Lak. 7  
 ጅኛ ዓመት ..... ቁጥር ፯  
 5<sup>th</sup> Year ..... No. 7

Finfinnee, Caamsaa 3/1989  
 ፊንፕቤ ፲፱፻፹፱  
 Finfine, 11<sup>th</sup> May 1997

# MAGALATA OROMIYAA

## መ ገ ለ ተ ኦ ሮ ሚ ያ

### MEGELETA OROMIA

Gatiin Tokkoo ..... 1.30 የገዳ ዋጋ ..... Unit Price ..... ”	Too'annaa Caffee Mootummaa Naannoo Oromiyaatiin Kan Bahe በኦሮሚያ ክልላዊ መንግሥት ም/ቤት ጠባቂነት የወጣ	Lakk. S. Poostaa ..... 101769 የፖ.ባ.ቁጥር ..... ” P.O.Box ..... ”
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**QABEENTAA**  
 Labsii Lakk. 16/1989  
 Labsii Intarpraayizii  
 Mootummaa Naannoo Oromiyaa  
 ..... Fuula 1

**ማውጫ**  
 አዋጅ ቁጥር ፲፯/፲፱፻፹፱  
 የኦሮሚያ ክልላዊ መንግሥት የልማት ድርጅቶች  
 አዋጅ  
 ..... ፲፮ 1

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**LABSII INTARPRAAYIZII  
 MOOTUMMAA NAANNOO  
 OROMIYAA**  
 Mootummaan Naannoo Oromiyaa  
 karoora diinagdee waan baafatee fi  
 karoorichaas hojii irra oolchuuf  
 tarkaanfiin wal-irra hincinne  
 fudhaatamuu waan qabuuf;  
 Dhaabbatootni misoomaa kan ab-  
 bummaa Mootummaa Naannichaa  
 jala jiran tokko tokko sadarkaa ofiin  
 of-bulchuu irra waan gahaniif haala  
 amma irratti argamaniin caalaatti  
 bu'aa gaarii akka agarsiisan caasaa  
 of danda'e diriirsuuniif bar-  
 baachisaa ta'uun isaa waan itti  
 amanameef;  
 Heera Mootummaa Naannoo  
 Oromiyaa keewwata 49 (3) (a) irratti  
 hundaa'udhaan kan kanatti annu  
 labsameera:  
 1. *Mata Duree Gabaabaa*  
 Labsiin kun "Labsii Intar-  
 praayizii Mootummaa Naannoo  
 Oromiyaa Lakk. 16/1989"  
 jedhamee waamamuu ni dan-  
 da'a.

**አዋጅ ቁጥር ፲፯/፲፱፻፹፱  
 የኦሮሚያ ክልላዊ መንግሥት  
 የልማት ድርጅቶች አዋጅ**  
 የኦሮሚያ ክልላዊ መንግሥት የራሱን  
 የኢኮኖሚ ልማት ዕቅድ በማውጣቱና ዕቅ  
 ዱንም ሥራ ላይ ለማዋል የማይቋረጥ  
 ተከታታይነት ያለው እርምጃ መውሰድ  
 አስፈላጊ በመሆኑ ፤  
 በክልሉ መንግሥት ባለቤትነት ሥር  
 የሚገኙ አንዳንድ የልማት ተቋሞች ራሳቸ  
 ውን በራሳቸው ማስተዳደር የሚችሉበት  
 ደረጃ ላይ የደረሱ በመሆናቸው አሁን  
 ካሉበት ሁኔታ በበለጠ በብቃትና ትርፋማ  
 ሆነው ከግል የልማት ድርጅቶች ጋር  
 በመወዳደር መሥራት የሚያስችላቸው ነፃ  
 የሆነ መዋቅር ሊዘረጋላቸው እንደሚገባ  
 በመታመኑ ፤  
 በኦሮሚያ ክልላዊ መንግሥት ሕገ መን  
 ግሥት አንቀጽ ፵፱ (፫) (ሀ) መሠረት ከዚህ  
 የሚከተለው ታውጇል ።  
 ፩. አጭር ርዕስ  
 ይህ አዋጅ "የኦሮሚያ ክልላዊ መን  
 ግሥት የልማት ድርጅቶች አዋጅ  
 ቁጥር ፲፯/፲፱፻፹፱ ዓ.ም" ተብሎ  
 ሊጠቀስ ይችላል ።

Proclamation No. 16/1997  
**OROMIA REGIONAL  
 STATE ENTERPRISES  
 PROCLAMATION**  
 Whereas, the Oromia Regional State  
 has adopted a new economic policy and it  
 has become necessary to take successive  
 measures for the implementation of the  
 policy;  
 Whereas, some of the enterprises ow-  
 ned by the Regional State have reached a  
 stage whereby they can enjoy  
 management autonomy and thus it is  
 found necessary to enable them to be  
 efficient, productive and profitable as  
 well as strengthen their capability to  
 operate by competing with private enter-  
 prises;  
 Now, therefore, in accordance with Art.  
 49(3)(a) of the Constitution of the Oromia  
 Regional State, it is hereby proclaimed as  
 follows:  
 1. *Short Title*  
 This Proclamation may be cited as the  
 "Oromia Regional State Enterprises  
 Proclamation No. 16/1997."



2. **Hiikkaa**  
Akkaataan jechichi hojii irra itti oolu hiikkaa biraa kan keen-nisiisuuf yoo ta'e malee, Labsii kana keessatti:-

1. "Mootummaa Naannoo" jechuun Mootummaa Naannoo Oromiyaati.
2. "Mootummaa" ykn "Mana Maree Ministeerotaa" ykn "To'ataa Abbaa Taayitaa" jechuun akkuma wal-duraa duubaan Mootummaa ykn Mana Maree Ministeerotaa ykn Too'ataa Abbaa Taayitaa Feedaraalaati.
3. "Koree" jechuun koree Hojii Raawwachiiftuu Mootummaa Naannooti.
4. "Seera Dhaabbatoota Misoomaa Mootummaa Feedaraalaa" jechuun Labsii Dhaabbaatoota Misoomaa Lakk. 25/1984 jechuudha.

3. **Waa'ee Wal-simsiisuu**

1. Seera Dhaabbatoota Misoomaa Mootummaa Feedaraalaa irratti jijjiirraan barbaachisaan godhamee Mootummaa Naannootiin akka labsameetti lakkawamee Intarpraayizii Mootummaa Naannootiin dhaabbatu irratti raawwatiinsa ni qabaata.
2. Keewwata kana keewwata xiqqaa (1) kessatti jechi waliigalaan ibsame akkuma eegametti ta'ee, Seera Dhaabbatoota Misoomaa Mootummaa Feedaraalaa jalatti aangooniif dirqamni:
  - a) Mootummaaf kenname Mootummaa Naannootiin;
  - b) Mana Maree Ministeerootaatiif kenname Koreedhaan;
  - c) Hanga qaamni dhimmi ilaalu Koreedhaan Caffee jallati hundeeffamuti, aangooniif dirqamni To'ataa Abbaa Taayitaa Feedaralaaf kenname Koreedhaan niraawwata-ma.

4. **Yeroo Labsiin Kun itti ragga'u**  
Labsiin kun Caamsaa 3 bara 1989 irraa jalqabee kan hojiirra oolu ta'a.  
Finfinnee, Caamsaa 3/1989  
Kumaa Dammaqsaa  
Pireeziidaantii Mootummaa Naannoo Oromiyaa

፪. **ትርጓሜ**  
የቃሉ አገባብ ሌላ ትርጉም የሚያሰጠው ካልሆነ በስተቀር በዚህ አዋጅ ውስጥ :-

- ፩. "የክልል መንግሥት" ማለት የአርሚያ ክልላዊ መንግሥት ነው ።
- ፪. "መንግሥት" ወይም "የሚኒስትሮች ምክርቤት" ወይም "ተቆጣጣሪ ባለሥልጣን" ማለት እንደቅደም ተከተሉ የፌዴራል መንግሥት ወይም የሚኒስትሮች ምክርቤት ወይም ተቆጣጣሪ ባለሥልጣን ነው።
- ፫. "ኮሚቴ" ማለት የአርሚያ ክልላዊ መንግሥት ሥራ አሥሪዓሚ ኮሚቴ ነው ።
- ፬. "የመንግሥት የልማት ድርጅቶች ስጋ" ማለት የፌዴራል መንግሥት የልማት ድርጅቶች አዋጅ ቁ. ፳፮/፲፱፻፹፱ ነው ።

፭. **ሰለማሰማማት**

- ፩. በፌዴራል መንግሥት የልማት ድርጅቶች ስጋ ላይ አስፈላጊ ማሻሻያዎች ተደርገውበት በአርሚያ ክልላዊ መንግሥት ምክርቤት እንደታወጀ ተቆጥሮ በክልሉ መንግሥት በሚቋቋም በማንኛውም የልማት ድርጅት ላይ ተፈጻሚነት ይኖረዋል ።
- ፪. በዚህ አንቀጽ በንዑስ አንቀጽ (፩) የተጻፈው አጠቃላይ አነጋገር እንደ ተጠበቀ ሆኖ በፌዴራል መንግሥት የልማት ድርጅቶች ስጋ ውስጥ:-
  - ሀ) ለፌዴራል መንግሥት የተሰጠው ሥልጣንና ተግባር በአርሚያ ክልላዊ መንግሥት ፤
  - ለ) ለፌዴራል ሚኒስትሮች ምክርቤት የተሰጡት ሥልጣንና ተግባር በኮሚቴው ፤
  - ሐ) አገባብ ያለው አካል በክልሉ ምክርቤት ጽ/ቤት ውስጥ እስከሚቋቋም ድረስ ለፌዴራል መንግሥት ተቆጣጣሪ ባለሥልጣን የተሰጠው ሥልጣንና ተግባር በኮሚቴው ይከናወናል ።

፮. **አዋጁ የሚፀናበት ጊዜ**  
ይህ አዋጅ ከዛሬ ግንቦት ፫ ቀን ፲፱፻፹፱ ዓ.ም. ጀምሮ የፀና ይሆናል ።  
ፌንፊኔ ግንቦት ፫ ቀን ፲፱፻፹፱ ዓ.ም.  
ከ-ማ ደመቅሣ  
የአርሚያ ክልላዊ መንግሥት  
ፕሬዚዳንት

2. **Definitions**  
Unless the context requires otherwise, in this Proclamation:

1. "Regional State" means the Oromia Regional State.
2. "State" or "Council of Ministers" or "Supervising Authority" means the Federal State or Council of Ministers or Supervising Authority, respectively.
3. "Executive Committee" Means the Executive Committee of the Regional State.
4. "Law of Public Enterprises" means the Federal State Public Enterprises Proclamation No. 25/1992.

3. **Application with the necessary changes**  
The Federal law of Public Enterprises shall, *mutatis mutandis*, be applicable to any public enterprise established and owned by the Regional state.

2. Without prejudice to the generality of the provisions of sub-article (1) of this Article, the powers and duties specified in the Federal law of Public Enterprises and those given to:
  - a) The Federal State shall be exercised by the Regional State;
  - b) the Federal Council of Ministers shall be carried out by the Executive Committee;
  - c) the Federal Supervising Authority shall, until a concerned organ is established under the auspices of the Office of the Council of the Regional State, be performed by the Executive Committee.

4. **Effective Date**  
This Proclamation shall enter into force as of the 11<sup>th</sup> day of May 1997.  
Done at Finfine, this 11<sup>th</sup> day of May, 1997.  
Kuma Demeksa  
President of the Oromia Regional State



- 67. *Aangoo Dambi baasuu*  
Koreen hojii raawwachiiftuu Naanichaa labsii kana keessatti kan ibsamaniif fi dhimmoota raawwina labsichaatiif gargaaran ilaalchisee dambii baasuu ni danda'a.
- 68. *Tumaatoota Ce'umsaa*  
Labsii kanaan keeyyata 13, 14, 17, 41, 42, 43, 45, 46, 47, 53, fi 61 irratti kan tumaman jiraataniis damnbiin koree hojii raawwachiiftuu naannichatiin hanga bahutti dhimmoota kanneen ilaalchisee hojiirra kan jiru qajeelfamni ykn muuxannoon hojii labsii kana hanga hin faallessinetti raawwiin isaa itti fufa.
- 69. *Yeroo Labsichi itti Ragga'u*  
Labsiin kun caamsaa 3 bara 1989 irraa eegalee kan raggaa'e ta'a.  
Finfinnee, Waxabajjii 30, bara 1989  
Kumaa Dammaqsaa  
Pireezidaantii Mootummaa  
Naannoo Oromiyaa

፳፯. ደንብ የማውጣት ሥልጣን የክልሉ ሥራ አስፈጻሚ ኮሚቴ በዚህ አዋጅ ውስጥ የተገለጹትንና ለአዋጁ አፈጻጸም የሚረዱ ጉዳዮችን አስመልክቶ ደንቦችን ለማውጣት ይችላል።

፳፰. የመሸጋገሪያ ደንጋጌዎች በዚህ አዋጅ አንቀጽ ፲፫፣ ፲፬፣ ፲፯፣ ፵፩፣ ፵፪፣ ፵፫፣ ፵፬፣ ፵፭፣ ፵፮፣ ፶፫፣ እና ፷፩ የተደነገጉት በደንብ የክልሉ ሥራ አስፈጻሚ ኮሚቴ ደንብ እስከሚያወጣ ድረስ እነዚህን ጉዳዮች በሚመለከት በሥራ ላይ ያለው መመሪያ ወይም የአሠራር ልምድ ከዚህ አዋጅ ጋር እስካልተቃረነ ድረስ ተፈጻሚነቱ ይቀጥላል።

፳፱. አዋጁ የሚጸናበት ጊዜ ይህ አዋጅ ከግንቦት ፫ ቀን ፲፱፻፹፱ ዓ/ም ጀምሮ የጸና ይሆናል።

ፊንፊኔ ፣ ሰኔ ፴ ቀን ፲፱፻፹፱ ዓ.ም  
ከ-ማ ደመቅሣ  
የኦሮሚያ ክልላዊ መንግሥት

ፕሬዚዳንት

የኦሮሚያ ክልላዊ መንግሥት

67. *Power to Issue Regulations*  
Without being limited to other provisions of this Proclamation, the State Executive Committee shall have the power to issue regulations necessary for the proper implementation of this Proclamation.

68. *Transitory Provisions*  
Notwithstanding the provisions of Articles 13, 14, 17, 41, 42, 43, 45, 46, 47, 53 and 61, directives or practices with respect to such matters shall have effect, in so far as they are not inconsistent with this Proclamation, until replaced by regulations to be issued by the State Executive Committee.

69. *Effective Date*  
This Proclamation shall come into force as of the 11<sup>th</sup> day of May 1997.

Done at Finfine, July 7/1997  
Kuma Demeksa  
President of the Oromia  
Regional State