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ጽሕፈት ዓመት..... ቁጥር.....፲፩/፪ሺ፲

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Finfine,.....April 15, 2018

MAGALATA OROMIYAA

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MEGELETA OROMIA

Gatiin Tokkoo Qarshii 3 የአፈጻጸም ዋጋ ብር 3 Unit Price Birr 3	To'annoo Caffee Mootummaa Naannoo Oromiyaatiin Kan Bahe ገንዘብ ስርዓት ለ፪፻፲፱፻፲፱ ዓ.ም ለ፪፻፲፱፻፲፱ ዓ.ም በፊኔሽን ስርዓት ለ፪፻፲፱፻፲፱ ዓ.ም	Lak. S. Poostaa 21383-1000 ፪፻፲፱፻፲፱ ዓ.ም21383-1000 P.O.Box 21383-1000
QABIYYEE Labsii Lakk.209/2010 Labsii Bulchiinsa Faayinaansii Mootummaa Naannoo Oromiyaa Lakk. 156/2002 Fooyyeessuuf Bahe Labsii Lakk.209/2010Fuula 1	ማዕረግ አዋጅ ቁጥር ፪፻፱/፪ሺ፲ አዋጅ ቁጥር ፪፻፱/፪ሺ፲ የኦሮሚያ ብሔራዊ ክልላዊ መንግሥት የፋይናንስ አስተዳደር አዋጅ ቁጥር ፪፻፱/፪ሺ፲ ለማሻሻል የወጣ አዋጅገጽ ፩	CONTENT Proclamation No. 209/2018 Proclamation No. 209/2018 A Proclamation provided to Amend the Financial Administration of Oromia National State Proclamation No.156/2010Page1
Labsii Bulchiinsa Faayinaansii Mootummaa Naannoo Oromiyaa Lakk. 156/2002 Fooyyeessuuf Bahe Labsii Lakk.209/2010	አዋጅ ቁጥር ፪፻፱/፪ሺ፲ የኦሮሚያ ብሔራዊ ክልላዊ መንግሥት የፋይናንስ አስተዳደር አዋጅ ቁጥር ፪፻፱/፪ሺ፲ ለማሻሻል የወጣ አዋጅ የስራ አስፈጻሚ አዋጅ እና የክልሉ ታክስ እና የገቢ ሕግ አስተዳደር ጋር ለማጣጠም እንዲሁም የወሰጥ አዲት አገልግሎት ወጤታማ ለማድረግ የኦሮሚያ ብሔራዊ ክልላዊ መንግሥት የፋይናንስ አስተዳደር አዋጅ ቁጥር ፪፻፱/፪ሺ፲ ለማሻሻል አስፈላጊ ሆኖ በመገኘቱ፤ ተሻሻሎ በወጣው የኦሮሚያ ብሔራዊ ክልላዊ መንግሥት ሕገ መንግሥት አዋጅ ቁጥር ፵፮/፲፱፻፺፬ አንቀጽ ፵፱(፫)(ሀ) መሠረት የሚከተለው ታውጏል፡፡	Proclamation No. 209/2018 A Proclamation provided to Amend the Financial Administration of Oromia National State Proclamation No.156/2010 WHEREAS, it has become necessary to amend the Financial Administration Proclamation No.156/2010 in order to coordinate with regional tax administration system and to enhance the effectiveness of internal audit service. NOW, THEREFORE, in accordance with Article 49(3)(a) of the revised Constitution of National Regional State of Oromia Proclamation No.46/2001, hereby proclaimed as follows:

1. Mataa Duree Gabaabaa

Labsiin kun “Labsii Bulchiinsa Faayinaansii Mootummaa Naannoo Oromiyaa Lakk. 156/2002 Fooyyeessuuf Bahe Labsii Lakk. 209/2010” jedhammee waamamuu ni danda’a.

2. Fooyya’iinsa

Labsiin Lakk. 156/2002 akka armaan gadiitti fooyya’eera.

1. Keewwanni 2 (2), (11), (12), (13), (17) fi (21) haqamanii kan kanatti aanuun bakka bu’aniiru:

2(2) “Biiroo fi Hoogganaa Biiroo” jechuun akka duraa-duuba isaatiin Biiroo Maallaqaa fi Walta’iinsa Dinagdee Oromiyaa fi Hoogganaa Biirichaati.

2(11) “Yeroo Eeggannoo” jechuun raawwii bara baajataa darbe sagantaa, sagantaa gad-aanaa yookiin pirojektota walqabatee gaaffii kaffaltii kaappitaalaa dhiyaate baajata sagantichaa, sagantaa gad-aanaa yookiin baajata pirojektichaa bara darbe irraa kan kaffalamu Adoolessa 1 irraa eegalee kan jiru yeroo guyyoota 30 dha.

2(12) “Baajata Dabalataa” jechuun bara baajatichaa keessatti raawwii hojiiwwan mootummaatiif baajata ragga’ee ol galii sassaabame yookiin deegarsaan argame hojii mootummaa baajanni baasii hin qabamneef yammuu qunnamu yookiin sababa baajanni baasii ragga’ee gahaa hin taaneef baajata dabalataa ragga’uu dha.

2(13) “Herregawwan Walitti Qabamoo Biroo” jechuun taaksii fi dhala yookiin adabbii taaksii irratti muramu irraa kan hafe maallaqa mootummaa naannichaaf kaffalamuu qabu kamiyyuu jechuu dha.

፩. አጭር ርዕስ

ይህ አዋጅ “የኦሮሚያ ብሔራዊ ክልላዊ መንግስት የፋናንስ አስተዳደር አዋጅ ቁጥር ፻፶፯/፪ሺ፪ ለማሻሻል የወጣ አዋጅ ቁጥር ፪፻፱/፪ሺ፯” ተብሎ ሊጠቀስ ይችላል።

፪. ማሻሻያ

አዋጅ ቁጥር ፻፶፯/፪ሺ፪ ከዚህ እንደሚከተለው ተሻሽሏል።

፩. አንቀጽ ፪ ንዑስ አንቀጽ (፪)፣ (፲፩)፣ (፲፪)፣ (፲፫)፣ (፲፯) እና (፳፩) ተሠርዘው በሚከተሉት ተተክተዋል።

፪(፪) “የቢሮ ኃላፊ እና ቢሮ” ማለት እንደቅደም ተከተሉ የኦሮሚያ ፋይናንስና ኢኮኖሚ ትብብር ቢሮ ኃላፊ እና ቢሮ ነው።

፪(፲፩) “የችሮታ ጊዜ” ማለት ባለፈው የባጀት ዓመት ከተከናወነ ንግድም፣ ንዑስ ንግድም ወይም ንግድክትጋር በተያያዘ የቀረበው የካፒታል ክፍያ ጥያቄ ካለፈው ዓመት የንግድ-መ፡፣ የንዑስ ንግድ-መ፡ ወይም የንግድክት ወይም በጀት ላይ የሚከፈልበት ከሐምሌ ፩ ቀን ጀምሮ ያለው ፱ ቀናት ጊዜ ነው።

፪(፲፪) “ተጨማሪ በጀት” ማለት በበጀት ዓመቱ ለመንግሥት ሥራዎች ማስፈጸሚያ ከፀደቀው የገቢ በጀት በላይ ለመስብሰብ ወይም የወጪ በጀት ያልጸደቀለት የመንግሥት ሥራ በማጋጠሙ ወይም የጸደቀው የወጪ በጀት በቂ ባለመሆኑ ምክንያት የሚፀድቅ ተጨማሪ በጀት ነው።

፪(፲፫) “ሌሎች ተሰብሳቢ ሂሳቦች” ማለት ከታክስ እና በታክስ ላይ ከተጣለ ወለድ ወይም መቀጫ በስተቀር ለክልሉ መንግሥት ሊከፈል የሚገባ ማናቸውም ገንዘብ ነው።

1. Short Title

This Proclamation may be cited as the “Proclamation No. 209/2018, A Proclamation provided to Amend the Financial Administration of Oromia National State Proclamation No.156/2010”

2. Amendment

The Financial Administration of Oromia National State Proclamation No.156/2010 is hereby amended as follows:

1. Article 2 (2),(11), (12), (13), (17) and (21) are deleted and replaced by the following new sub-articles:

2(2) “Bureau and Bureau Head” means the Oromia bureau of finance and Economic cooperation and the bureau head respectively.

2(11) “Grace period” means the thirty days period commencing on Hamle 1 of the Ethiopian Calendar during which invoices received for capital activities of a program, sub-program or project carried out in the previous fiscal year may be paid from the previous fiscal year’s capital budget of the program, sub-program or project;

2(12) “Supplementary budget” means budget approved to collect additional revenue beyond the revenue already approved for activities of the Government to be carried out in a fiscal year or in situations where budget is required for an activity of the Government to which expenditure budget is not approved or where the expenditure budget approved for an activity is not sufficient;

2(13) “Other receivables” means any amount owing to the Regional Government other than tax or interest or penalty on tax;

- 2 (17) “Dhiifama” jechuun taaksii, dhalaa fi adabbii taaksii osoo hin dabalatin herregawwan walitti qabamoo biroo, dhalaa fi adabbii isaa dhiifama yookiin bilisa gochuu dha.
- 2(21) “Jijjiirraa Baajataa” jechuun mana hojii mootummaa naannichaa tokko keessatti yookiin mana hojii mootummaa naannichaa tokko irraa gara mana hojii mootummaa naannichaa birootti, sagan-taalee, sagantaaleegad-aanaa, pirojektoota yookiin hojii-wwan ijoo baasii idilee gid-duu fi kanneen sadarkaa gita herreegaa tiin yookiin baajata eeggannoo irraa jijjiirraa baajataa hayyamamee dha.
2. **Keewwata 2 (28) tti aanee keewwata xiqqaan 29 haaraan dabalameera.**
- 2(29) “Gurmaa’insaHojiiBulchiinsa Faayinaansii” jechuun kutaalee hojiiwwan baajataa, kaffaltii, herreega, bittaa, bulchiinsa qabeenyaa fi odiitii kan raawwatan jechuu dha.
3. **Keewwata 5 (12) tti aanee keewwata xiqqaa haaraan 13, 14 fi 15 haaraan dabalameera.**
- 5(13) Gurmaa’iinsa hojii bulchiinsa faayinaansii manneen hojii mootummaa keessa jiru qaama mootummaa ilaallatuu fi Biiroo Paablik Sarviisii fi Misooma Qabeenya Namaa Oromiyaaf yaada ni dhiyeessa.
- 5(14) Walitti dhufeenya faayinaansii Mootummaa Federaalaa fi Mootummaa Naannoo gid-duu jiru ni gaggeessa; ni qindeessa; walsimanii hojiirra ooluu isaanii ni mirkaneessa.

፪(፲፭) “ምህረት” ማለት ታክስን፣ በታክስ ላይ ወለድና መቀጫ ሳይጨምር ሌሎች ተሰብሳቢ ሂሳቦችን መማር ወይም ነፃ ማድረግ ነው።

፪(፳፩) “የበጀት ዝውውር” ማለት ከአንድ የመንግሥት መሥሪያ ቤት ወደ ሌላ የመንግሥት መሥሪያ ቤት ፣ የመንግስት መሥሪያ ቤቶች በሚያስተዳድሯቸው ንግራሞች፣ ንግሮች ወይም መደበኛ ወጪ ዋና ዋና ተግባራት መካከል በእነዚህ ውስጥ በሂሳብ መደብ ደረጃ እንዲሁም ከመጠባበቂያ በጀት ላይ የሚደረግ የተፈቀደ የበጀት ዝውውር ነው።

፪. አንቀጽ ፪ ንዑስ አንቀጽ (፳፰) ቀጥሎ የሚከተለው አዲስ ንዑስ አንቀጽ (፳፱) ተጨምሯል።

፪(፳፱) “የፋይናንስ አስተዳደር የሥራ ክፍሎች” ማለት የበጀት ፣ የክፍያ፣ ሂሳብ፣ የግዥ፣ የንብረት አስተዳደር እና የኦዲት ተግባራትን የሚያከናውኑ የሥራ ክፍሎች ናቸው።

፫. ከአንቀጽ ፭ ንዑስ አንቀጽ (፲፪) ቀጥሎ የሚከተለው አዲስ ንዑስ አንቀጽ ፲፫፣ ፲፬ እና ፲፭ አዲስ ተጨምሯል።

፭(፲፫) በመንግሥት መሥሪያ ቤቶች ውስጥ ያለውን የፋይናንስ አስተዳደር የሥራ ክፍሎችን አደረጃጀት ከሚመለከተው የመንግሥት አካል እና ከፕብሊክ ሰርቪስና የሰው ሀብት ልማት ቢሮ ሃሳብ ያቀርባል።

፭(፲፬) በፌዴራል መንግሥት እና በክልሉ መንግሥት መካከል የሚደረገውን የፋይናንስ ግንኙነት ይመራል፣ ያስተባብራል ፣ ተጠጥመው ሥራ ላይ መዋላቸውን ያረጋግጣል።

2(17) “Remission” means the discharge or release from other receivables due to the Regional Government; other than taxes, interests and penalties on taxes.

2(21) “Budget transfer” means an authorized transfer of budget from one public body to another public body, between and among programs, sub-programs, projects or main activities of recurrent expenditure administered by public bodies as well as from contingency budget;”

2. **New sub-article (29) added following sub-article (28) of Article 2 of the Proclamation.**

2(29) Financial administration departments’ mean the departments which undertake the functions of budget, disbursement, account, procurement, property administration and audit.

3. **Following Article 5 (12) a new sub article 13 , 14 and 15 is added respectively:**

5(13) Submit an idea on the organization of the financial administration departments within public bodies, with the concerned public body and the Oromia bureau of Public Service and Human Resource Development;”

5(14) Lead, coordinate and ensure harmonization of the financial relations between Federal and Regional Governments;

5(15) Akkaataa barbaachisummaa isaatti mana hojii mootummaa horataalee gurguddaa bulchan tokkoo tokkoo keessatti yookiin manneen hojii mootummaa walitti qindeessuun koreen hojii odiitii keessaa deeggaru ni hundeesa, aangoo fi hojimaanni korichaa Qajeelfama bahuun ni murteessa.

4. Keewwanni 6 (4) haqamee kan kanatti aanuun bakka bu'eera:

6 (4) Odiitiin keessaa haala bilisummaa hojii eegeen, bu'aa-qabeessa, si'ataa fi diinagdaawaa ta'een raawwatamuu isaa ni mirkaneessa.

5. Keewwata 7 (2) tti aanee keewwattoonni xiqqaan 3, 4, 5, 6 fi 7 haaraan dabalamanii jiru:

7 (3) Itti gaafatamaa fi ogeeyyii odiitii keessaa manneen hojii mootummaa naannichaa sadarkaa naannootti argaman itti waamamni isaanii Biirichaaf ta'a.

7 (4) Itti gaafatamaa fi Ogeeyyii Odiitii Keessaa tajaajila waliinii Waajjira Maallaqaa fi Walta'iinsa Dinagdee Godinaa fi Bulchiinsa Magaalaa Muummee fi Ol'aanaa itti waamamni isaanii Biirichaaf ta'a.

7(5) Itti gaafatamaa fi Ogeeyyii Odiitii keessaa tajaajila waliinii Waajjira Maallaqaa fi Walta'iinsa Dinagdee Bulchiinsa Magaalaa Muummee fi Ol'aanaa ala jiran itti waamamni isaanii Waajjira Maallaqaa fi Walta'iinsa Dinagdee Godinaatiif ta'a.

7(6) Itti gaafatamaa fi Ogeeyyii Odiitii keessaa tajaajila waliinii Waajjira Maallaqaa fi Walta'iinsa Dinagdee Aanaa itti waamamni isaa Waajjira Maallaqaa fi Walta'iinsa Dinagdee Godinaaf ta'a.

፭(፲፭) እንደ አስፈላጊነቱ ለየመንግሥት መሥሪያ ቤቱ በተናጠል ወይም ለተወሰኑ የመንግሥት መሥሪያ ቤቶች በጋራ የውስጥ አዲትን ተግባር የሚያግዝ የአዲት ኮሚቴ ያቋቁማል።

፬. አንቀጽ ፮ ንዑስ አንቀጽ (፬) ተሠርዞ በሚከተለው አዲስ ተተክቷል፤

፮(፬) የውስጥ አዲት በነጻነት ፣ ውጤታማ ፣ ፈጣንና ኢኮኖሚያዊ በሆነ መንገድ መከናወኑን ያረጋግጣል።

፭. ከአንቀጽ ፮ ንዑስ አንቀጽ(፪) ቀጥሎ አዲስ ንዑስ አንቀጽ ፫፣፬፣፭፣፮ና ፮ ተጨምሯል፤

፮(፫) በክልል ዳራጃ ያሉ የመንግሥት መሥሪያ ቤቶች የውስጥ አዲት ኃላፊ እና ባለሙያዎች ተጠሪነታቸው ለቢሮው ይሆናል።

፮(፬) የዞን፣ አንደኛ ደረጃ እና የከፍተኛ ደረጃ ከተማ ገንዘብ እና ኢኮኖሚ ትብብር መሥሪያ ቤቶች የውስጥ አዲት ኃላፊ እና አዲት አገልግሎት ባለሙያዎች ተጠሪነታቸው ለቢሮው ይሆናል።

፮(፭) የዞን፣ አንደኛ ደረጃ የከፍተኛ ደረጃ ከተማ ገንዘብ እና ኢኮኖሚ ትብብር መሥሪያ ቤቶች የውስጥ አዲት ኃላፊ እና አዲት አገልግሎት ባለሙያዎች ወጭ ያሉት ተጠሪነታቸው ለዞን ይሆናል።

፮(፮) የወረዳ ገንዘብ እና ኢኮኖሚ ትብብር መሥሪያ ቤቶች የውስጥ አዲት ኃላፊ እና አዲት አገልግሎት ባለሙያዎች ተጠሪነታቸው ለዞን ይሆናል።

5(15) Setup an independent audit committee either for each public body separately or for group of public bodies, as the context requires, which supports the functions of internal audits.

4. Article 6(4) is reoeal and replaced by the following:

6(4) Ensuring that the internal audits are carried out independently, efficiently, effectively and economically;"

5. Following Article (2) new sub-article (3), (4),(5),(6) and (7), added respectively:

7(3) At regional level the head and professional staff of internal audits of public bodies shall be accountable to the bureau.

7(4) At zone, first and higher level of towns the head and professional staff of internal audit are accountable for bureau.

7(5) Other than zone, first and higher level of towns the head and professional staff of internal audit are accountable for zone.

7(6) The head and professional staff of internal audit of worda districts are accountable for zone.

- 7(7) Keewwata kana keewwata xiqqaa 1-6 jalatti haala walii-galaatiin kan tumame akkuma eegametti ta'ee, hojii odiitii keessaa ilaalchisee haalli walitti dhufeenya Biirichaa fi Manneen hojii mootummaa gidduu jiraachuu qabu Dambii kan murtaa'u ta'a.
6. **Keewwata 9 (4) itti aanee keewwatoonni xiqqaa 5 fi 6 haaraan dabalamaniiru:**
- 9(5) Tumaan keewwata kana keewwata xiqqaa 3 jiraatus Biirichi amala addaa mana hojichaa tilmaama keessa galchuun galii keessaa sassaabuun akka itti fayyadamu hayyamu ni danda'a. Haalli raawwii isaa Qajeelfama baahuun kan murtaa'u ta'a.
- 9 (6)' Bu'uura keewwata kana keewwata xiqqaa 5 tiin hanga galii sassaabamee fi maallaqa hojiiirra oole gabaasa herregaa mana hojichaa keessatti ifatti adda bahee ibsamuu qaba.
7. **Keewwanni 12 (2) haqamee kan kanatti aanuun bakka bu'eera:**
- 12 (2) ' Manni Marii Bulchiinsaa yaada Hoogganaa Biiroo irraa dhiyaatuun sababni gahaan jiraachuu isaa yoo itti amane herregawwan walitti qabamoo biroo kaffalamu kamiyyuu irraa dhiifama gochuu ni danda'a.
8. **Keewwata 19 (2) tti aanee keewwatni xiqqaa 3 haaraan dabalameera:**
- 19(3) Sirni qophii baajata mootummaa koorniyaa tilmaama keessa galchuu qaba.

- ፯(፯) በዚህ አንቀጽ ከንዑስ ፩-፮ አጠቃላይ የተደነገጋው እንደተጠበቀ ሆኖ የውስጥ አዲት በተመለከተ የመንግሥት መሥሪያ ቤቶች መካከል እና ቢሮው መካከል የሚደረገውን ግንኙነት ዝርዝር አፈፃፀም በሚወጣው ደንብ ይወሰናል።
- ፮. **አንቀጽ ፱ ከንዑስ አንቀጽ (፱) ቀጥሎ የሚከተሉት አዲስ ንዑስ አንቀጾች (፭) እና (፮) ተጨምሯል።**
- ፱(፭) የዚህ አንቀጽ ንዑስ አንቀጽ (፫) ድንጋጌ ቢኖርም የቢሮ ኃላፊው የመንግሥት መሥሪያ ቤቱን የተለየ የሥራ ባሕሪ ከግምት ውስጥ በማስገባት በሚሰበሰበው የውስጥ ገቢ እንዲጠቀም ሊፈቅድ ይችላል። ዝርዝር አፈፃፀም ቢሮው በሚያወጣው መመሪያ ይወሰናል።
- ፱(፮) በዚህ አንቀጽ ንዑስ አንቀጽ (፭) መሠረት ሥራ ላይ የዋለው የገንዘብ መጠን በመንግሥት መሥሪያ ቤቱ የሂሳብ ሪፖርት ውስጥ በግልጽ ተለይቶ መመልከት አለበት።
- ፯. **አንቀጽ ፲፪ ንዑስ አንቀጽ (፪) ተሠርዞ በሚከተሉት ንዑስ አንቀጽ ተተክቷል።**
- ፲፪(፪) የክልሉ ካቢኔ ከቢሮ ኃላፊው በሚቀርብለት አስተያየት መሠረት በቂ ምክንያት መኖሩን ካመና የሌሎች ተሰብሳቢ ሂሳቦች ክፍያ ላይ ምህረት ሊያደርግ ይችላል።
- ፰. **ከአንቀጽ ፲፱ ንዑስ አንቀጽ (፪) ቀጥሎ የሚከተለው አዲስ ንዑስ አንቀጽ (፫) ተጨምሯል፤**
- ፲፱(፫) የመንግሥት በጀት ዝግጅት ሥርዓተ ጾታን ከግምት ውስጥ ያስገባ መሆን አለበት።

- 7(7) Without prejudice sub article (1-6) the relationship regarding internal audit of bureau and between public bodies the detail shall be determined by regulation.
6. **The following new sub-articles (5) and (6) are added to of Article 9 of the Proclamation:**
- 9(5) Notwithstanding the provision of sub-article (3) of this Article, the bureau may allow a public body to expend internally collected revenue taking into consideration the special nature of the work of the public body. The detail shall be determined by a directive issued by the bureau.
- 9(6) The amount of money utilized in accordance with sub-article (5) of this Article shall be clearly indicated in the financial report of the public body."
7. **Article 12 (2) is repealed and replaced by the following.**
- 12(2) The council of Regional administration may for good cause and upon the recommendation of bureau head remit other receivable.
8. **The following new sub-article (3) is added following sub-article (2) of Article 19:**
- 19(3) Gender issues shall be taken into consideration during public budget preparation.

9. Keewwanni 23 (1) haqamee kana kanatti aanuun bakka bu'era:

23 (1) Hoogganaan Biirichaa:

- (a) Mana hojii mootummaa tokko keessatti baajata sagantaa, sagantaa gad-aanaa, pirojeektii yookiin hojii ijoo baasii idilee tokko irraa gara sagantaa, sagantaa gad-aanaa, pirojeektii yookiin hojii ijoo baasii idilee biraatti;
- (b) Baajata gulantaawwan baasii sagantaa yookiin sagantaa gad-aanaa tokko keessa jiran irraa gara biraatti;
- (c) Waggoottan darban keessatti baajata ragga'ee fi bara baajatichaa keessatti baasii kaapitaalaa sagantaa, sagantaa gad-aanaa yookiin pirojeektii baajatni hin qabamneef baajata dirqamawwan hafan raawwachiisuuf oolu baajata mana hojichaaf ragga'ee sagantaa, sagantaa gad-aanaa yookiin pirojeektii irraa;
- (d) Sagantaaleen mana hojii mootummaa tokko keessa jiran yammuu walitti dabalaman yookiin yammuu gargar bahaan baajatichaa tokko irraa gara biraatti; jijjiiruu ni danda'a.

10. Keewwanni 24 haqamee kan kanatti aanuun bakka bu'era:

24 Jijjiirraa Baajataa Manneen Hojii Mootummaa Giddutti Raawwatamu Hoogganaan Biiroo sababoota armaan gadiitiin baajanni mana hojii mootummaa tokkoo irraa gara baajata mana hojii mootummaa biraatti akka jijjiiraamu hayyamuu ni danda'a;

24(1) Hanqina baajata mana hojii mootummaa tokko keessatti qunname salphisuudhaaf bara baajatichaatti baajata mana hojii mootummaa biraatiif ragga'ee fi hojiirra osoo hin oolin hafe jijjiiruudhaan ittifayyadamuun barbaachisaa yammuu ta'uu fi kunis baajata dabalataa kan barbaachiseef dursee kan ragga'ee sagantaa, sagantaa gad-aanaa, pirojeektii yookiin hojiiwwan ijoo baasii idilee ta'uun isaa yammuu mirkanaa'u;

፩. አንቀጽ ፳፫ ንዑስ አንቀጽ (፩) ተሠርዞ በሚከተለው አዲስ ንዑስ አንቀጽ (፩) ተተክቷል፤

፳፫(፩) የቢሮ ኃላፊው፤

- (ሀ) በአንድ የመንግሥት መሥሪያ ቤት ውስጥ በጀትን ከአንድ ንግግራም፣ ንዑስ ንግግራም፣ ንግግራም ወይም የመደበኛ ወጪ ዋና ዋና ተግባር ወደ ሌላ ንግግራም፣ ንዑስ ንግግራም፣ ንግግራም ወይም የመደበኛ ወጪ ዋና ዋና ተግባር ለማዘዋወር፡፡
- (ለ) በአንድ ንግግራም ወይም ንዑስ ንግግራም ውስጥ ካሉ የወጪ መደቦች በጀት ከአንዱ ወደ ሌላ ለማዘዋወር፡፡
- (ሐ) አስቀድሞ ባሉት ዓመታት ለፀደቀ እና በበጀት ዓመቱ በጀት ላልተያዘለት ንግግራም፣ ንዑስ ንግግራም ወይም የንግግራም ካፒታል ወጪ ቀሪ ግዴታዎች ማስፈጸሚያ የሚውል በጀት ለአስፈጻሚ መሥሪያ ቤቱ ከፀደቀ የንግግራም፣ የንዑስ ንግግራም ወይም የንግግራም በጀት ለማዘዋወር፡፡
- (መ) በአንድ የመንግስት መሥሪያ ቤት ሥር ያሉ ንግግራሞች ሲዋገዱ ወይም ሲነጣጠሉ ባጀቱን ከአንዱ ወደ ሌላ ለማዘዋወር ሥልጣን ተሰጥቶታል፡፡

፲. አንቀጽ ፳፪ ተሠርዞ በሚከተለው አዲስ አንቀጽ ተተክቷል፡፡

፳፪ በመንግሥት መሥሪያ ቤቶች መካከል የሚደረግ የበጀት ዝውውር የቢሮ ኃላፊው በሚከተሉት ምክንያቶች የአንድ የመንግስት መሥሪያ ቤት ባጀት ወደ ሌላ የመንግስት መሥሪያ ቤት ባጀት እንዲዘዋወር ሊፈቅድ ይችላል፤

፳፪(፩) በአንድ የመንግስት መሥሪያ ቤት ውስጥ ያጋጠመን የባጀት እጥረት ለማቃለል በባጀት ዓመቱ ለሌላ የመንግስት መሥሪያ ቤት የፀደቀ እና ጥቅም ላይ ያልዋለን ባጀት በማዘዋወር መጠቀም አስፈላጊ ሲሆንና ይህም ተጨማሪ ባጀት በማዘዋወር መጠቀም አስፈላጊ ሲሆንና ይህም ተጨማሪ ባጀት ያስፈለገው ቀደም ሲል ለፀደቀ ንግግራም፣ ንዑስ ንግግራም፣ ንግግራም ወይም የመደበኛ ወጪ ዋና ዋና ተግባራት መሆኑ ሲረጋገጥ፡፡

9. Article 23(1) is repealed and replaced by the following:

23(1) The Bureau head:

- (a) Transfer budget from one program, sub program, project or main activities of recurrent expenditure to another program, sub program, project or main activities of recurrent expenditure within a public body;
- (b) Transfer budget between items of expenditure within a program or sub-program;
- (c) Transfer the budget approved for a program, sub program or project of the public body to finance pending obligations pertaining to capital expenditure of a program, sub program or project approved in previous years for which no budget is allocated in the current fiscal year;
- (d) Transfer budget to a newly created program where programs under a public body merge or split.

10. Article 24 is repealed and replaced by the following:

24. Budget Transfers between Public Bodies “The Bureau Head may authorize the transfer of budget from one public body to another public body under the following conditions:

24(1) Where it is necessary to transfer unspent budget approved for one public body for that fiscal year to meet shortfall in another public body's budget, provided that such additional budget is needed for a previously approved program, sub-program, project or main activities of recurrent expenditure.

24 (2) Baroota darban keessatti baajata ragga'ee fi bara baajatichaatti sagantaa, sagantaa gad-aanaa, pirojektii yookiin hojiiwwan ijoo baasii idilee baajanni hin qabamneef dirqamawwan hafan raawwachiisuuf kan oolu gaaffiin baajataa kan dhiyaate yoo ta'e;

24(3) Sagantaaleen manneen hojii mootummaa jala jiran yammuu walitti dabalaman yookiin yammuu gargar bahanii fi baajata tokko irraa gara biraatti jijjiiruun barbaachisaa ta'ee yammuu argamu.

11. Keewwanni 27 haqamee kan kanatti aanuun bakka bu'era:

27. Turmaata Raggaasisa Baajataa

27 (1)'Caffeen mootummaa naannichaa hanga jalqaba bara baajatichaatti baajata waggaa osoo hin raggaasisin kan turu yoo ta'e hanga Caffeen baajata waggichaa raggaasisutti sagantaa, sagantaa gad-aanaa, pirojektii fi hojiiwwan ijoo baasii idilee bara baajataa darbe hayyamame raawwachiisuuf maallaqa barbaachisu ji'a jia'aan Hoogganaa Biirootiin hayyamamee faayidaa irra ni oola.

27(2) Bu'uura keewwata kana keewwata xiqqaa 1 tiin maallaqni dabarfame baajata waggaa Caffeen ragga'u irraa ni hir'ifama.

12. Keewwanni 33 haqamee kan kanatti aanuun bakka bu'era:

33. Yeroo Eeggannoo Baajata Kaappitaalaaf Kennamu Bara baajata tokko keessatti raawwii sagantaa, sagantaa gad-aanaa yookiin pirojektiin walqabatee gaaffiin kaffaltii baasii kaappitaalaa dhiyaatu barri baajataa erga dhumee booda guyyoota 30 keessatti baajata kaappitaala sagantaa, sagantaa gad-aanaa yookiin pirojektii bara darbe irraa herregamee kaffalamuu ni danda'a.

፳፬(፪) አስቀድሞ ባሉት ዓመታት ለፀደቀ እና በባጀት ዓመቱ ባጀት ላልተያዘለት ንግግራም፣ ንዑስ ንግግራም፣ ንግግራም ወይም የመደበኛ ወጪ ዋና ዋና ተግባራት ቀሪ ግዴታዎች ማስፈጸሚያዎች የሚውል ባጀት ጥያቄ የቀረበ እንደሆነ።

፳፬(፫) በተለያዩ የመንግሥት መሥሪያ ቤቶች ሥር ያሉ ንግግራሞች ሲዋሀዱ ወይም ሲነጣጠሉና በጀቱ ከአንዱ ወደ ሌላ እንዲዘዋወር ማድረግ አስፈላጊ ሆኖ ሲገኝ።

፲፩. አንቀጽ ፳፯ ተሠርዞ በሚከተለው አዲስ አንቀጽ ተተክቷል።

፳፯ የባጀት መጽደቅ መዘግየት

፳፯ (፩) የክልሉ ምክር ቤት እስከ አዲሱ የባጀት ዓመት መጀመሪያ የዓመቱን ባጀት ሳያፀድቀው ቢዘገይ ምክር ቤቱ የዓመቱን በጀት እስኪያፀድቀው ድረስ፣ ቀደምሲል ለተፈቀዱ ንግግራሞች፣ ንዑስ ንግግራሞች፣ ንግግራም ወይም የመደበኛ ወጪ ዋና ዋና ተግባራት ማስፈጸሚያ የሚውል ገንዘብ በቢሮ ኃላፊው እየተፈቀደ ጥቅም ላይ ይውላል።

፳፯(፪) በዚህ አንቀጽ ንዑስ አንቀጽ (፩) መሠረት የተላለፈው ገንዘብ የክልሉ ምክር ቤት ከሚጸድቀው የዓመቱ ባጀት ላይ ተቀናሽ ይደረጋል።

፲፪. አንቀጽ ፴፫ ተሠርዞ በሚከተለው አንቀጽ ተተክቷል።

፴፫. ለካፒታል ባጀት የሚሰጥ የችሮታ ጊዜ በአንድ የባጀት ዓመት ውስጥ ከተከናወነ ንግግራም፣ ንዑስ ንግግራም ወይም ንግግራም ጋር በተያያዘ የቀረበ የንግግራሙ፣ የንዑስ ንግግራሙ ወይም የንግግራሙ የካፒታል ወጪ ክፍያ ያፀደቀ የባጀት ዓመቱ ካለቀ በኋላ ባለው ፴ ቀን ጊዜ ውስጥ ከተጠናቀቀው ዓመት የንግግራሙ፣ የንዑስ ንግግራሙ ወይም የንግግራሙ የካፒታል ባጀት ላይ ታስቦ ሊከፈል ይችላል።

24(2)where a budget is requested to finance pending obligations of a program, sub-program, project or main activities of recurrent expenditures approved in previous years for which no budget is allocated in the current fiscal year.

24(3)where it is necessary to transfer a budget from one public body to the other due to merge or split of programs of a public body.”

11. Article 27 is repealed and replaced by the following:

27.Delay in Budget Approval

27(1)If the Caffee had not approved the annual budget until the beginning of the new fiscal year, budgets for previously approved programs, sub programs, projects or main activities of recurrent expenditure shall be utilized upon appropriation by the bureau until the annual budget is approved by the Caffee.

27(2)The amount disbursed pursuant to sub-article (1) of this Article shall be deducted from the annual budget to be approved by the caffee.”

12. Article 33 is repeal and replaced by the following.

33. Grace Period for Capital Budget Payments of invoices in connection with capital expenditure of a program sub-program or project carried out in a fiscal year may be made in the 30 days period following the end of the fiscal year on the account of the capital budget of the program, sub-program or project of the preceding fiscal year.”

13. Keewwanni 46 haqamee kan kanatti aanuun bakka bu'era:

46. Wal-Dandeessisuu

46(1) Seerota taaksiitiin kan tumame akkuma eegametti ta'ee, maallaqa mootummaaf kaffalamuu qabuu fi idaa mootummaa irraa barbaadamuuf wal dandessisuun ni danda'ama.

46(2) Bu'uura keewwata kana keewwata xiqqaa 1 tiin hammi maallaqa wal dandeessifamuu gabaasa herreega mootummaa keessatti ifatti adda bahe ibsamuu qaba.

14. Keewwanni 55 haqamee kan kanatti aanuun bakka bu'era:

55) Idaa Gara Kaappiitaalaatti Jijjiiruu

Idaa mootummaan dhaabbilee misoomaa mootummaa irraa barbaadu Manni Marii Bulchiinsaa gara kaappitaalaatti jijjiiruu ni danda'a.

15. Keewwata 65 tti aanee keewwattoonni 66 fi 67 haaraan dabalamuun keewwattoonni itti aananii jiran waljalaa siiqanii kan dubbifaman ta'a.

66) Qindoomina Hojii

Tumaalee Labsii kanaa, Dambii fi Qajeelfamoota Labsicha raawachiisuuf bahaniin sirna bulchiinsa faayinaansii diriire caalmaatti bu'a qabeessa gochuuf qaamolee mootummaa dhimmi ilaallatu kamiyyuu Biiricha waliin qindoominaan hojjachuuf dirqama qabu. Raawwiin isaa Qajeelfama bahuun kan murtaa'u ta'a.

67) Maloota Elektirooniksiitiin Fyyadamuu

Biirichi Labsii kanaa fi labsicha raawachiisuuf dambii bahuun sirna bulchiinsa faayinaansii diriire daran si'ataa fi bu'aa qabeessa taasisuuf kan dandeessisan maloota elektirooniksii akka hojiirra oolu ni taasisa.

፲፫. አንቀጽ ፵፮ ተሠርዞ በሚከተለው አንቀጽ ተተክቷል፤

፵፮ ማቻቻል

፵፮(፩) በታክስ ሕግ የተደነገገው እንደተጠበቀ ሆኖ ፣ ለመንግስት ገቢ መደረግ ያለበትን ገንዘብ ከመንግሥት ይፈለጋል ለሚባል ተከፋይ ሂሳብ ማቻቻያ ማድረግ ይችላል።

፵፮(፪) በዚህ አንቀጽ ንዑስ አንቀጽ (፩) መሠረት የሚቻለው የገንዘብ መጠን በመንግሥት የሂሳብ ሪፖርት ውስጥ በግልጽ ተለይቶ መመልከት አለበት።

፲፬. አንቀጽ ፶፮ ተሠርዞ በሚከተለው አዲስ አንቀጽ ተተክቷል።

፶፮) ወደ ካፒታል ስለመለወጥ የክልሉ ምክር ቤት ከክልሉ መንግሥት የልማት ድርጅቶች የሚፈልገውን ዕዳ ወደ ካፒታል ለመለወጥ ይችላል።

፲፭. ከአንቀጽ ፷፭ ቀጥሎ አዲስ አንቀጾች ፷፮ እና ፷፯ ተጨምረው ቀጥለው ያሉት ነባር አንቀጾች እንደ ቅደም ተከተላቸው ተሽጋሽገዋል።

፷፮) የሥራ ቅንጅት

በዚህ አዋጅ እና ይህንን አዋጅ ለማስፈጸም በወጡት ደንቦች እና መመሪያዎች የተዘረጋውን የፋይናንስ አስተዳደር ሥርዓት ይበልጥ ውጤታማ ለማድረግ በሚመለከታቸው የመንግሥት አካላት መካከል የሥራ ቅንጅት ሊኖር ይገባል።

፷፯) በኤሌክትሮኒክ ዘዴዎች ስለመጠቀም ቢሮው በዚህ አዋጅ እና በአዋጁ መሠረት በሚወጣው ደንብ የተዘረጋው የመንግሥት ፋይናንስ አስተዳደር ሥርዓት ይበልጥ ቀልጣፋ እና ውጤታማ እንዲሆን ለማድረግ የሚያስችሉ የኤሌክትሮኒክ ዘዴዎች በስፋት ጥቅም ላይ እንዲውሉ ያደርጋል።

13. Article 46 is repeal and replaced by the following article

46. Set-Off

46(1) Without prejudice to the relevant provisions of the tax laws, Public Money due to the bureau set-off the debt owed by creditors of government against confirmed debt of the government to such creditors.

46(2) Notwithstanding the provision of sub-article (1) of this Article, amount money to be set off shall shown in the financial report of the government.”

14. Article 55 is repealed and replaced by the following:

55) Conversion into Capital

The council of regional Administration may convert debts owed to the regional Government by public enterprises into capital.”

15. Following Articles 65 a new sub article 66 and 67 are added; the subsequent articles shall be read by moving from each other respectively:

66) Co-ordination of Activities

There shall be co-ordination of activities among the concerned public bodies to make more effective the financial administration system set by this Proclamation, the Regulation and issued hereunder.”

67) Using Electronic Methods

To enhance the efficiency and effectiveness of the public finance administration system introduced by this Proclamation and the Regulations to be issued hereunder, the bureau shall promote the extensive use of electronic methods.”

16. Keewwata 68 tti aanee keewwatni 69 haaraan dabalamee keewwatootni itti aananii jiran waljalaa siqanii kan dubbifaman ta'a.
69. Adabbiiwwan Bulchiinsaa
- 69 (1) ' Ittigaafatamummaan seerota biroo keessatti tumame akkuma eegametti ta'ee; namni mana hojii mootummaa kamiyyuu keessatti muudame yookiin ramadame Labsii kanaa fi bu'uura labsichaan dambii fi qajeelfamoota bahan irratti hundaa'ee karoora fi gabaasa herreegaa Hoogganaa Biiroof yookiin odii-tara alaaf kan hin dhiyeessine yookiin dhiyaachuu isaa kan hin mirkan-eessine yookiin bu'uura gabaasa odiitii alaa yookiin odiitii keessaatiin ibsa-meen tarkaanfii barbaachisaa kan hin fudhanne yookiin tarkaanfii fudhaatamuu isaa kan hin mirkaneeessine yoo ta'e ittigaafatamummaa isaa haalaan bahuu dhabuu isaatiin akkuma haala isaatti maallaqa qarshii 5,000.00 hanga 10,000.00 gahuun ni adabama.
- 69 (2) ' Bu'uura keewwata kana keewwata xiqqaa 1 tiin adabbiin bulchiinsaa murtaa'u tokkoon tokkoon gochaa raawwatamee irratti yoo ta'u, dirqama seeraan irra kaa'ame bahuu dhabuun yeroo sadii ol namni adabbiin bulchiinsaa irratti murtaa'e ittigaafatamummaa irraa akka ka'u Hoogganaan Biiroo akkaataa barbaachisummaa isaatti muudamaa yoo ta'e Pirezidaantii Mootummaa Naannichaatiif, muudamaa yoo hin taane Biiroo Paablik Sarviisii fi Misooma Qabeenya Namaa tiif gaaffii ni dhiyeessa.
- 69(3) ' Hoogganaan Biiroo bu'uura keewwata kana keewwata xiqqaa 1 fi 2 tiin adabbiiwwan bulchiinsaa ni raawwata; ni raawwachiisa; raawwiin isaa Dambii bahuun kan murtaa'u ta'a.

፲፮. አንቀጽ ፷፰ ቀጥሎ አዲስ አንቀጽ ፷፱ ተጨምሮ ቀጥለው ያሉት ነባር አንቀጾች እንደቅደም ተከተላቸው ተሽጋሽገዋል።

፷፱. አስተዳደራዊ ቅጣቶች

፷፱ (፩) በማንኛውም የመንግሥት መሥሪያ ቤት የተሾመ ወይም የተመደበ ሰው በዚህ አዋጅ እና በአዋጁ መሠረት በወጡት ደንብ እና መመሪያዎች መሠረት እንደ ሁኔታው ዕቅድ ወይም የሂሳብ ሪፖርት ለቢሮ ኃላፊው ወይም ለውጭ ኦዲተር ያላቀረበ ወይም መቅረቡን ያላረጋገጠ ወይም በውጭ ኦዲት ወይም በውስጥ ኦዲት ሪፖርት በተመለከተው መሠረት አስፈላጊውን እርምጃ ያልወሰደ ወይም እርምጃ መውሰዱን ያላረጋገጠ እንደሆነ ኃላፊነቱን በአግባቡ ባለመወጣቱ ከብር ፭ሺ እስከ ብር ፲ሺ በሚደርስ ቅጣት ይቀጣል፤

፷፱ (፪) በዚህ አንቀጽ ንዑስ አንቀጽ (፩) መሠረት የሚጣል አስተዳደራዊ ቅጣት በኢያንዳንዱ ተግባር ልክ የሚጣል ሲሆን፣ በሕግ የተጣለበትን ግዴታ ባለመወጣት ከሶስት ጊዜ በላይ አስተዳደራዊ ቅጣት የተጣለበት ሰው ከኃላፊነቱ እንዲነሳ የቢሮ ኃላፊው እንደ አግባብነቱ ለክልሉ ፕሬዚዳንት ወይም ለ ኦሮሚያ ፕብሊክ ሰርቪስና የሰው ሀብት ልማት ቢሮ ጥያቄ ያቀርባል።

፷፱ (፫) ቢሮ ኃላፊው በዚህ አንቀጽ ንዑስ አንቀጽ (፩) እና (፪) መሠረት የሚጣሉ አስተዳደራዊ ቅጣቶችን ይጥላል፡፡ እንዲሁም ያስፈጽማል፤ ይህንን ለማስፈጸም የሚያስችል ዝርዝር ደንብ ያወጣል።

16. Following Article 68 new article 69 is added, and the subsequent article shall be read by moving away from each other consecutively.

69. Administrative Penalties

69(1) Where any person appointed to or employed by a public body, who should have but failed to submit or ensure the submission of plans or financial report to the bureau head or external auditor, failed to take corrective measures based on audit findings of internal or external audit or ensure that such measures are taken, in accordance with this Proclamation, the Regulations and Directives issued hereunder, as the case maybe, breaches duty and shall be liable to administrative penalty of Birr 5,000 to 10,000.

69(2) The administrative penalty to be imposed pursuant to sub-article (1) of this Article shall be for each instance of breach of duty and if a person has been penalized for failing to discharge his duty for more than three times the bureau shall request the Regional President or Oromia Public Service and Human Resource Development, as the case maybe, to dismiss such person.

69(3) The Bureau Head shall impose and cause the enforcement of the administrative penalties provided for under sub-articles (1) and (2) of this Article and issue a regulation for proper implementation thereof.

3. Seerota Raawwatiinsa Hin Qabaanne

Labsiin, Dambii, Qajeelfa-moonnii fi barmaatileen ho-jii Labsii kanaan walfaalles-san kammiyyuu dhimmoota Labsii kanaan hammataman irratti raawwatiinsa hin qa-baatan.

4. Yeroo Labsichi Hojiirra Itti Oolu

Labsiin kun guyyaa Magalata Oromiyaa irratti maxxanfamee bahe irraa eegalee hoji-irra kan oolu ta'a.

Finfinnee

Ebla 07, Bara 2010

Lammaa Magarsaa

Pirezidaantii Mootummaa Naan-noo Oromiyaa

፫. ተፈጻሚነት የሌላቸው ህጎች

ከዚህ አዋጅ ጋር የሚቃረኑ ማናቸውም አዋጆች፣ ደንቦች፣ መመሪያዎች እና ልማዳዊ አስራሮች በዚህ አዋጅ በተካተቱት ላይ ተፈጻሚነት አይኖራቸውም፡፡

፬. አዋጁ የሚጸናበት ጊዜ

ይህ አዋጅ በመገለጥ አሮሚያ ከታተመበት ቀን ጀምሮ ሥራ ላይ የሚወልድ ይሆናል፡፡

ፊንፊኔ

ሚያዝያ ፯ ቀን ፪ሺ፲ ዓ.ም

ለማ መገርሣ

የኦሮሚያ ብሔራዊ ክልላዊ

መንግሥት ንግዲያንት

3. Non –applicability

No law, regulation, directives or practices inconsistent with this proclamation shall have effect with respect to matters provided for in this proclamation.

4. Effective Date

This Proclamation shall come into force as of its publication on Megeleta Oromia.

Fifinnee

April 15, 2018

Lema Megersa

President of the National Regional State of Oromia

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በጨፌ ኦሮሚያ ጽ/ቤት የታተመ

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