DAWLADDA DEEGAANKA SOOMAALIDA

DHOOL GAZETA

Somali Regional State

የ ሶማሌ ክልላዊ መንግሥት

Qimaha ያንዱዋጋ . Unit Price	Dhool gazeta waxaa soo saara golaha xildhibaanada dawladda deegaanka soomaalida	✉ 392

BAYAAN TIRSI:- 225/2015

BAYAAANKA WAXKA-BEDELKA BAYAANKA DIB-LOO HABEEYAY EE MAAMULKA MAALIYADDA DAWLADDA DEEGAANKA SOOMAALIDA

Maadaama oo ay lagama maarmaan noqotay in wax ka bedel lagu sameeyo bayaanka dib loo habeeyay ee maamulka maaliyadda dawladda deegaanka soomaalida, bayaan tirsi: 110/2004 T.I,

Hadaba, iyada oo la raacayo qodobka 49 (3, B) ee dastuurka dib loo habeeyay ee dawladda deegaanka soomaalida waxaa la bayaamiyay sidan:

QAYBTA KOOWAAD

GUUD AHAAN

Qodobka 1[aad] **Cinwaan Gaaban**

Bayaankan waxa logu yeedhi karaa "**Bayaanka waxka-bedelka bayaanka dib loo habeeyay ee maamulka maaliyadda dawladda deegaanka Soomaalida, bayaan tirsi: 225/2015"**

Qodobka 2[aad] waxka bedel

bayaanka dib loo habeeyay ee maamulka maaliyadda dawladda deegaanka Soomaalida, bayaan tirsi: 110/2004, waxaa lagu sameeyay wax ka bedelkan:

አዋጅ ቁጥር:- 225/2015

የሶማሌ ክልላዊ መንግሥት የተሻሻለውን የፋይናንስ አስተዳደር አዋጅን ለማሻሻል የወጣ አዋጅ

የሶማሌ ክልላዊ መንግስት የተሻሻለውን የፋይናንስ አስተዳደር አዋጅ ቁጥር 110/2004 ማሻሻል በማስፈለጉ፤

በሶማሌ ክልላዊ መንግሥት ሕገ-መንግሥት አንቀጽ 49/3/ሀ/ መሠረት የሚከተለው ታውጇል፡፡

ክፍል አንድ

ጠቅላላ

1. **አጭር ርዕስ**

ይህ አዋጅ ''**የሶማሌ ክልላዊ መንግሥት የተሻሻለው የፋይናንስ አስተዳደር (ማሻሻያ) አዋጅ ቁጥር 225/2015** ተብሎ ሊጠቀስ ይችላል፡

2. **ማሻሻያ**

የሶማሌ ክልላዊ መንግሥት የተሻሻለው የፋይናንስ አስተዳደር አዋጅ ቁጥር 110/2004 እንደሚከተለው ተሻሽሏል፤

PROCLAMATION No. 225/2023

A PROCLAMATION TO AMEND THE SOMALI REGIONAL STATE REVISED FINANCIAL ADMINISTRATION PROCLAMATION

WHEREAS, it has become necessary to amend the Somali Regional State revised Financial Administration Proclamation no 110/2012 G.C;

NOW, THEREFORE, in accordance with Article 49(3,A) of the Revised Constitution of the Somali Regional State, it is hereby proclaimed as follows:

PART ONE

GENERAL

1. **Short Title**

This proclamation may be cited as the "**Somali regional state revised financial administration (Amendment) Proclamation No. 225 /2023**".

2. **Amendment**

The Somali Regional State Revised Financial Administration Proclamation No. 110/2012 is hereby amended as follows:

1. Qodob hoosaadyada (10), (11), (13), (17) iyo (22) ee Qodobka 2[aad] ee bayaanka ayaa la tiray waxaana lagu bedelay qodob hoosaadyadan:

10) **''Muddo dheeraynta''** waxaa loola jeedaa muddo sodon maalmood ah oo ka bilaabanta 1[da] Hamle oo qaansheegyada (invocies) la helay shaqooyinka mashaariicda la qabtay sannad Miisaaniyadeedkii dhamaaday lagana bixinayo qorshaynta miisaaniyadda mashaariicda sannad miisaaniyadeedkii hore.

11) **"Miisaaniyad dheeri ah"** waxaa loola jeedaa miisaaniyadda la ansixiyo marka ay timaado dakhli dheeri ah oo ka baxsan miisaaniyad hore loo meel-mariyay oo loo baahday in lagu fuliyo shaqooyin dheeri ah ama marka miisaaniyaddii loo qoondeeyay shaqooyinka dawladda si loogu qabto ay ku fillaan waydo.

13) **''Qaamaha kale''** waxaa loola jeedaa xisaab kasta oo ay dawladu ku leedahay cid kale, oo aan ahayn cashuur, dulsaar ama ganaax cashuureed.

17) **''Saamaxid''** waxaa loola jeedaa cafis la cafiyo ama laga dhaafayo canshuuraha, dulsaarka, ganaaxyada cashuureed ama qaamaha kale ee la urursho ee ay waajib tahay in la siiyo dawladda deegaanka.

22) **"Miisaaniyad wareejin"** waxaa loola jeedaa dhaq-dhaqaaq miisaaniyadeed oo la fasaxay lagana wareejiyo xafiis-dawladeed, madax-xisaabeed, madax-xigeen-xisaabeed, mashruuc ama god xissaabeed ama qaybaha muhiimka ah ee miisaaniyadda caadiga ah oo ay ku jirto miisaaniyadda keydka ah loona wareejiyo xafiis, madax-xisaabeed, madax-xigeen xisaabeed, mashruuc ama god xisaabeed kale.

1. የአዋጁ አንቀጽ 2 ንዑስ አንቀጾች (10), (11), (13), (17) እና (22) ተሰርዘው በሚከተሉት አዲስ ንዑስ አንቀጾች ተተክተዋል፡፡

''10/ ''**የችሮታ ጊዜ**'' ማለት ባለፈው የበጀት ዓመት ከተከናወነ ፕሮግራም፣ ንዑስ ፕሮግራም ወይም ፕሮጀክት ጋር በተያያዘ የቀረበው የካፒታል ክፍያ ጥያቄ ካለፈው ዓመት የፕሮግራሙ የንዑስ ፕሮግራሙ ወይም የፕሮጀክቱ በጀት ላይ የሚከፈልበት ከሐምሌ 1 ቀን ጀምሮ ያለው 30 ቀናት ጊዜ ነው፤

''11/ ''**ተጨማሪ በጀት**'' ማለት በበጀት ዓመቱ ለማከናወን ሥራዎች ማከፈጸሚያ ከፀደቀው የገቢ በጀት በላይ ለማሰባሰብ ወይም የወጪ በጀት ያልጸደቀለት የማከናወን ሥራ በማጋጠሙ ወይም የፀደቀው የወጪ በጀት በቂ ባለመሆኑ ምክንያት የሚፀድቅ ተጨማሪ በጀት ነው፤

''13/ ''**ሌሎች ተሰብሳቢ ሂሳቦች**''› ማለት ከታክስ እና በታክስ ላይ ከተጣለ ወለድ ወይም መቀጫ በስተቀር ለክልሉ መንግሥት ሊከፈል የሚገባ ማናቸውም ገንዘብ ነው፤

''17/ ''**ምህረት**'' ማለት ለክልሉ መንግሥት መክፈል ያለባቸው ታክስን፣ በታክስ ላይ የተጣለን ወለድና መቀጫ ወይም ሌሎች ተሰብሳቢ ሂሳቦችን መሠረዝ ወይም ነጻ ማድረግ ነው፤

''22/ ''**የበጀት ዝውውር**'' ማለት ከአንድ መሥሪያ ቤት ወደ ሌላ መሥሪያ ቤት፣ ከአንድ ፕሮግራም፣ ንዑስ ፕሮግራም፣ ፕሮጀክት ወይም የመደበኛ ወጪ ዋና ዋና ተግባራት መካከል እና በእነዚህ ውስጥ በሂሳብ መደብ ደረጃ እንዲሁም ከመጠባበቂያ በጀት ላይ የሚደረግ የተፈቀደ የበጀት ዝውውር ነው፤

1. Sub-articles (10), (11), (13), (17) and (22) of Article 2 of the proclamation are deleted and replaced by the following

''10). ''**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;

''11/. ''**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;

13) '**Other receivables''** means any amount owing to the Federal Government other than tax or interest or penalty on tax;

''17) ''**Remission**'' means the discharge or release from taxes, interests and penalties on taxes 'or other receivables;

''22). '**'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. Waxaa qodobka 2^{aad} ee bayaanka lagu daray labadan qodob hoosaad oo noqonaya (32) iyo (33) halka qodob hoosaadyadii sii jiray ee (32) iyo (33) loo akhriyi doono (34) iyo (35):

(32). **"Cashuur"** iyada oo la raacayo ujeedada bayaankan waxaa loola jeedaa cashuurta dadban iyo midda tooska ah ee sharcigu baneeyay in ay ururiso ama ururin karto dawladda deegaanka soomaalida.

(33).**"Waaxyaha maamulka maaliyadda"** waxaa loola jeedaa qaybaha fuliya shaqooyinka miisaaniyadda, qorshaynta, xisaabaadka, kharash-bixinta, iibka, maamulka hantida iyo hantidhawrka gudaha.

3. Qodob hoosaadkan soo socda oo noqonaya qodob hoosaadka (2) ee qodobka 5^{aad} ayaa lagu soo kordhiyay iyada oo qodob hoosaadyadii hore loo akhriyi doono (3) ilaa (13) siday u kala horeeyaan:

(2) Wuxuu talo soo jeedin ka bixiyaa qaabdhismeedka ay yeelanayaan geedi-socodyada maamulka maaliyadda ee xafiisyada dawladdu isaga oo wada tashi kala yeelanaya xafiiska ay khusayso iyo xafiiska adeegga shacabka una gudbiyaa cidda awood uleh inay ansixiso.

4. Waxaa la tiray qodob hoosaadka (3) ee qodobka 5^{aad} waxaana loo bedelay sidan:

(3) Wuxuu hogaamiyaa, xaqiijiyaa, islamarkaana hubiyaa habsami u socodka xidhiidhka maaliyadeed ee ka dhexeeya Dawladda Deegaanka iyo Dawladda Federaalka.

2. በአዋጁ ከአንቀጽ 2 ሥር የሚከተሉት አዲስ ንዑስ አንቀጾች 32 እና 33 ተጨምረው ነባሩ ንዑስ አንቀጽ 32 እና 33 ንዑስ አንቀጽ 34 እና 35 ሆኖ ተሸጋሽጓል፤

''32''/ ''**ታክስ**'' ማለት ለዚህ አዋጅ ዓላማ ሚፕቻውዓም በሶማሌ ክልል መንግሥት ሕግ የተጣለ ወይም የሚጣል ቀጥተኛ ወይም ቀጥተኛ ያልሆነ ግብር እና ታክስ ነው፤

''33/ ''**የፋይናንስ አስተዳደር የሥራ ክፍሎች**'' ማለት የበጀት፣ የክፍያ፣ የሂሳብ፣ የግዥ፣ የንብረት አስተዳደር እና የኦዲት ተግባራትን የሚያከናውኑ የሥራ ክፍሎች ናቸው፤

3. በአዋጁ አንቀጽ 5 ሥር የሚከተለው አዲስ ንዑስ አንቀጸ 2 ተጨምረው ነባሩ ንዑስ አንቀጽ 2 ንዑስ አንቀጾች እንደቅደም ተከተላቸው ከንዑስ አንቀጽ (3) እስከ (13) ሆነው ተሸጋሽገዋል፤

''2/ በክልል መንግሥት ቤቶች ውስጥ ያለውን የፋየናንስ አስተዳደር የሥራ ክፍሎችን አደረጃጀት ከሚመለከተው የመንግሥት አካል እና ከሲቪል ሰርቪስ. ቢሮ ጋር በመመካከር ይወስናል፤

4. የአዋጁ አንቀጽ 5 ንዑስ አንቀጽ 3 (እንደተሸጋሸገው) ተሰርዞ በሚከተለው አዲስ ንዑስ አንቀጽ 3 ተተክቷል፤

''3/ በፌዴራልና በክልል መንግሥት መካከል የሚደረገውን የፋይናንስ ግንኙነት ይመራል፣ ያስተባብራል፣ ተጣጣሚው ሥራ ላይ መዋላቸውን ያረጋግጣል፤

2. The following new sub-articles (32) and (33) are added after sub-article (31) of Article 2 of the proclamation and the existing subsequent sub-article (32) is re-numbered as sub-article (34):

"(32) ''**Tax**'' means, for the purpose of this proclamation, any direct or indirect tax levied or to be levied by the law of the somali regional state;

(33). ''**Financial administration departments''** mean the departments which undertake the functions of budget, disbursement, accounting, procurement, property administration and audit;

3. The following new sub-article (2) is added following sub-article (1) of Article 5 of the Proclamation and the existing subsequent sub-articles are re-numbered as from sub-article (3) up to (13), respectively:

"(2) Recommend on the organization of the financial administration departments within public bodies, in consultation with the concerned public body and civil service bureau;

4. Sub-article (3) of Article 5 of the Proclamation (as re-numbered) is deleted and replaced by the following new sub-article (3):

"(3). Lead, coordinate and ensure harmonization of the financial relations between the Federal and Regional Governments.

5. Qodobhoosaadkan (13) ayaa lagu daray qodobka 5[aad] ee bayaanka oo ku xigaya qodobka (12) tirsigii dib loogu habeeyay:

(13) Wuxuu si gaar ah u aas-aasaa ama ka dhex aas-aasaa xafiisyada dawladda guddi hantidhawr oo gaar ah kaaasi oo hadba sida ku haboon taageerada lagama maarmaanka ah siiya hanti dhawrka gudaha.

6. Waxaa la tiray xarafka (T) ee qodob hoosaadka (2) ee qodobka 6[aad] ee bayaanka waxaana loo bedelay sidan:

(t) Waxay xaqiijiyaan in shaqooyinka hantidhawrka gudaha loo fuliyo qaab madax banaan, tashiilan, wax ku ool ah islamarkaana wax-tar leh.

7. Qodob-hoosaadkan (1) ayaa lagu daray qodobka 7[aad], qodob-hoosaadyadii horena waxaa dib loogu habeeyay (2) iyo (3) siday u kala horeeyaan:

(1) Madaxa iyo shaqaalaha xirfadleyaasha ah ee hantidhawrka gudaha ee xafiisyada dawladdu waxay hoos tagayaan madaxa xafiiska, faahfaahinta waxaa lagu xeerin awaamiirta uu soo saaro xafiiska maaliyaddu.

8. Waxaa lagu daray qodobka 10[aad] labadan qodob hoosaad ee (4) iyo (5) oo ku xigi doona qodob hoosaadka (3) ee qodobka:

(4) iyada oo arrimaha lagu sheegay qodob hoosaadka (3) ay sideeda tahay madaxa xafiisku waxa uu u fasixi karaa xafiisyadu inay shaqooyinka xafiiska gudihiisa u isticmaalaan dakhliga ay soo saaraan isaga oo ku xisaabtamaya nooca iyo ujeedada uu u aas-aasan yahay xafiiskaas.

5. በአዋጁ ከአንቀጽ 5 ንዑስ አንቀጽ 12 ቀጥሎ የሚከተለው አዲስ ንዑስ አንቀጽ 13 ተጨምሯል፤

‘‘13/ እንደአስፈላጊነቱ ለመንግሥት መሥሪያ ቤት በተናጠል ወይም ለተወሰኑ የመንግሥት መሥሪያ ቤቶች በጋራ የውስጥ ኦዲትን ተግባር የሚያግዝ ገለልተኛ የኦዲት ኮሚቴ ያቋቁማል፤

6. የአዋጁ አንቀጽ 6 ንዑስ አንቀጽ 2 ፊደል ተራ (ለ) ተሰርዞ በሚከተለው አዲስ ፊደል ተራ (ለ) ተተክቷል፤

(ለ) የውስጥ ኦዲት በነጻነት፣ ውጤታማ ፈጣንና ኢኮኖሚያዊ በሆነ መንገድ መከናወኑን ያረጋግጣል፤

7 በአዋጁ አንቀጽ 7 ሥር የሚከተለው አዲስ ንዑስ አንቀጽ 1 ተጨምሮ ነባሮቹ ንዑስ አንቀጾች (1) እና (2) እንደቅደም ተከተላቸው ንዑስ አንቀጾች (2) እና (3) ሆነው ተሸጋሽገዋል፤

‘‘1/ የክልል መስሪያ ቤቶች የውስጥ ኦዲት ኃላፊ እና ባለሞያዎች ተጠሪነት ለቢሮው ኃላፊ ይሆናል፡፡ ዝርዝር አፈጻጸሙ በፋይናንስ ቢሮው በሚያወጣው መመሪያ ይወሰናል፡፡

8 በአዋጁ አንቀጽ 10 ከንዑስ አንቀጽ 3 ቀጥሎ የሚከተሉት አዲስ ንዑስ አንቀጾች 4 እና 5 ተጨምረዋል፤

‘‘4/ የዚህ አንቀጽ ንዑስ አንቀጽ -3 ቢኖርም የቢሮው ኃላፊው የክልል መስሪያ ቤቱን የተለየ የሥራ ባህሪ ከግምት ውስጥ በማስገባት በሚሰበስበው የውስጥ ገቢ እንዲጠቀም ሊፈቅድ ይችላል፤

5. The following new sub-article (13) is added following sub-article (12) of Article 5 (as re-numbered) of the Proclamation:

(13) 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.”

6. Paragraph (b) of sub-article (2) of Article 6 of the Proclamation is deleted and replaced by the following new paragraph (b):

“b) Ensuring that the internal audits are carried out independently, efficiently, effectively and economically;”

7. The following new sub-article (1) is added under Article 7 of the Proclamation and the existing subsequent sub-articles (1) and (2) are re-numbered as sub-article (2) and (3), respectively:

“(1) The head and professional staffs of internal audits of public bodies shall be accountable to the bureau head. The details shall be determined by a directive to be issued by the Bureau.

8. The following new sub-articles (4) and (5) are added following sub-article (3) of Article 10 of the Proclamation.

(4). The Bureau head may allow a public body to expend internally collected revenue taking into consideration the special nature of the work of the public body; the details of which shall be provided by the directive of the bureau.

(5) Xaddiga lacageed ee xafiisyadu u isticmaalaan hab waafaqsan qodob-hoosaadka (4) ee qodobkani waa in lagu sheegaa warbixinta maaliyadeed ee xafiisyada.

9. Waxaa la tiray qodob hoosaadka (2) iyo (3) ee qodobka 13aad waxaana loo bedelay qodob hoosaadyadan cusub ee (2), (3) iyo (4):

(2) Golaha kaabineedka deegaanku, marka uu u arko inay haboontahay soo jeedinta madaxa xafiiska kadib waxa uu ka saamixi karaa nooc kasta oo cashuureed, dulsaar ama ganaax cashuureed.

(3) Iyada oo ay sideeda tahay arrimaha lagu sheegay qodob-hoosaadka (2) ee qodobkan, madaxa Xafiisku waxa uu saamixi karaa dulsaarka laga bixiyay ama laga bixin karo cashuurta.

(4) Madaxa xafiisku waxa uu saamixi karaa marka uu u arko inay haboon tahay xaddiga cashuureed ama deyn ee lagu sheegay xeer-nidaameedka uu soo saaro golaha hawlfulintu.

10. Waxaa la tiray qodob hoosaadka (1) ee qodobka 14aad waxaana lagu bedelay qodob hoosaadyadan cusub ee (1) waxaa kale oo qodobka lagu soo kordhiyay qodob hoosaadka (2):

(1) Noocyada saamaxaada ee lagu xusay qodobka 13aad ee bayaankani waxay noqon kartaa wadarta guud ahaan ama qayb ahaan ay tahay in laga bixiyo:

b) Kahor ama kadib dacwadda loo furay si loo soo xereeyo cashuurta, dulsaarka ama ganaaxa cashuureed ee la xidhiidha qadarka la saamaxay.

''5/ በዚህ አንቀጽ ንዑስ አንቀጽ 4 መሠረት ሥራ ላይ የዋለው የገንዘብ መጠን በመሥሪያ ቤቱ የሂሳብ ሪፖርት ውስጥ በግልጽ ተለይቶ መመልከት አለበት፡፡

9 የአዋጁ አንቀጽ 13 ንዑስ አንቀጽ (2) እና (3) ተሠርዘው በሚከተሉት አዲስ ንዑስ አንቀጾች (2)፣ (3) እና (4) ተተክተዋል፤

''2/ የክልሉ ካቢኔ በቢሮው ኃላፊው በሚቀርብለት አስተያየት መሠረት በቂ ምክንያት መኖሩን ሲያምንበት ከማንኛውም ታክስ፣ በታክስ ላይ ከሚከፈል ወለድና መቀጫ ምህረት ሊያደርግ ይችላል፡፡

''3/ በዚህ አንቀጽ ንዑስ አንቀጽ 2- የተመለከተው ቢኖርም የቢሮ ኃላፊው በቂ ምክንያት ሲኖረው በታክስ ላይ ከተከፈለ ወይም ከሚከፈል ወለድ ምህረት ሊያደርግ ይችላል፡፡

''4/ የቢሮ ኃላፊው በቂ ምክንያት መኖሩን ሲያምንበት የክልሉ ካቢኔ ምክር ቤት በሚያወጣው ደንብ እስከ ተወሰነው የገንዘብ መጠን ደረስ ከታክስ ወይም ሌሎች ተሰብሳቢዎች ዕዳ ምህረት ሊያደርግ ይችላል፡፡

10 የአዋጁ አንቀጽ 14 ንዑስ አነቀጽ (1) እና (2) ተሠርዘው በሚከተሉት አዲስ ንዑስ አንቀጽ (1) እና (2) ተተክተዋል፤

''1/ በዚህ አዋጅ በአንቀጽ 13 በተደነገገው መሠረት የሚደረግ ምህረት በሙሉ ወይም በከፊል፣ በገደብ ወይም ያለገደብ ሆኖ፣

ሀ/ ታክስ፣ በታክስ ላይ ከሚከፈል ወለድና መቀጫ ወይም ሌሎች ተሰብሳቢ ሂሳቦችን ለማስገባት ጉዳዩ ለክስ ከተመሯ፣ ክሱ ከተጀመረ ወይም ከመጀመሩ በፊት፣

(5) The amount of money utilized in accordance with sub-article (4) of this Article shall be shown in the financial report of the public body.

9. Sub-articles (2) and (3) of Article 13 of the Proclamation are deleted and replaced by the following new sub-articles (2), (3) and (4):

(2) The Administrative council of the region may, for good cause and upon the recommendation of the Bureau head, remit from any tax, interest and penalty on tax.

(3) Notwithstanding to the provision of sub-article (2) of this Article, the bureau may for good cause remit from an interest paid or to be paid on tax.

(4) The Bureau head may for good cause remit any tax or other receivable up to an amount determined by a regulation issued by the administrative council."

10. Sub-articles (1) and (2) of Article 14 of the Proclamation are deleted and replaced by the following new sub-articles (1) and (2):

(1) A remission of the types provided under Article 13 of this Proclamation 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, interest and penalty on tax or other receivable in respect of which the remission is granted;

t) Kahor ama kadib marka la bixiyo cashuurta, dulsaarka ama ganaaxa cashuureed iyada oo la raacayo fulin amar maxkamadeed.

j) Marka ay la xidhiidho cashuur ama deymo kale noockasta ha ahaatee kahor inta aanay waajibin bixinteedu.

(2) Marka saamaxaada loo bixiyay hab waafaqsan qodobkani ay la xidhiidho cashuur la bixiyay, qadarka cashuurta ah ee la bixiyay waxaa laga jari doonaa cashuurta sanadada xiga ku waajibtay cida cashuurta laga saamaxay

11. Waxaa Qodobka 20[aad] lagu daray qodob-hoosaadkan (3) oo ku xigi doona qodob hoosaadka (2):

(3) Arrimaha sinjiga waa in lagu xisaabtamaa marka la diyaarinayo qorshaha miisaaniyadeed.

12. Waxaa la tiray qodob hoosaadka (1) ee qodobka 24[aad] waxaana lagu bedelay qodob hoosaadkan cusub ee (1):

(1) Madaxa xafiiska waxaa awood loo siiyay inuu:

b) Miisaaniyad ka wareejiyo madax-xisaabeed, madax-xigeen xisaabeed, mashruuc ama god xisaabeed ama qeybaha muhiimka ah ee Miisaaniyadda Caadiga ah una wareejiyo, madax-xisaabeed, madax-xigeen xisaabeed, mashruuc ama god xisaabeed kale isla Xafiis gudihiisa.

t) In uu miisaaniyad u kala wareejiyo noocyo walax kharasheed oo kale duwan ee isku hal mashruuc ama qayb mashruuc kamid ah.

ለ/ ታክሰ፣ በታክስ ላይ ከሚከፈል ወለደና መቀጫ ወይም ሌሎች ተሰብሳቢ ሂሳቦች በፍርድ አፈጻጸም ከመክፈላቸው በፊት ወይም ከተከፈሉ በኋላ፣

ሐ/ ታክስን ወይም ሌሎች ተሰብሳቢ ሂሳቦችን የሚመለከት የመክፈል ኃላፊነትን የሚያስከትሉ ሁኔታዎች ከመድረሳቸው በፊት ሊሰጥ ይችላል፡ ፡

‘’2/ በዚህ አንቀጽ መሠረት ምህረት የተደረገው በተከፈለ ታክስ ላይ ሲሆን፣ ምህረት የተደረገው ገንዘብ መጠን ታክስ ከፋዩ ለወደፊት ከሚከፍለው ታክስ ላይ እንዲካካስ ይደረጋል፡ ፡

11. በአዋጁ ከአንቀጽ 20 ንዑስ አንቀጽ 2 ቀጥሎ የሚከተለው አዲስ ንዑስ አንቀጽ 3 ተጨምሯል፤

‘’3/ የመንግሥት በጀት ዝግጅት ሥርዓተ ጾታን ከግምት ውስጥ ያስገባ መሆን አለበት፡ ፡

12. የአዋጁ አንቀጽ 24 ንዑስ አንቀጽ 1 ተሠርዞ በሚከተለው አዲስ ንዑስ አንቀጽ 1 ተተክቷል፤

’’1/ የቢሮ ኃላፊው፡

ሀ/ በአንድ መሥሪያ ቤት ውስጥ በጀትን ከአንድ ፕሮግራም ወደ ሌላ ፕሮግራም፣ ከአንድ ንዑስ ፕሮግራም ወደ ሌላ ንኡስ ፕሮግራም፣ ከአንድ ፕሮጀክት ወደ ሌላ ፕሮጀክት ወይም ከአንድ የሚደበኛ ወጪ ዋና ዋና ተግባራት ወደ ሌላ ለማዛዋወር፣

ለ/ በአንድ ፕሮግራም ወይም ንኡስ ፕሮግራም ውስጥ ካሉ የወጪ ሚደቦች በጀት ከአንዱ ወደ ሌላ ለማዛዋወር፣

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

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

(2) Where a remission granted in accordance with this Article is on tax paid, the amount of tax remitted shall be set off against the tax payable by the payer in future tax years.”

11. The following new sub-article (3) is added following sub-article (2) of Article 20 of the Proclamation:

“3) Gender issues shall be taken into consideration during public budget preparation.

12. Sub-article (1) of Article 24 of the Proclamation is deleted and replaced by the following new sub-article (1):

“(1) The Bureau head is hereby empowered to:

a) Transfer budget from one program to another program, from a sub- program to another sub-program, from a project to another project or main activities of recurrent expenditure to another recurrent expenditure within a public body;

b) Transfer budget between items of expenditure within a program or sub-program;

j) In uu ka wareejiyo miisaaniyad loo qoondeeyay mashruuc, qayb mashruuc kamid ah si loogu bixiyo deymo hore loo galay oo ku saabsan mashruuc la ansixiyay sanadadii lasoo dhaafay marka aan wax miisaaniyad ah loo qoondayn sanad miisaaniyadeedka lagu jiro.

x) In uu miisaaniyadda u wareejiyo mashruuc cusub oo la abuuray marka mashaariic hoos imanaysay hal xafiis wax ka badan la isku daro ama labo iyo wax ka badan loo kala saaro.

13. Waxaa la tiray Qodobka 28aad ee bayaanka waxaana lagu bedelay qodobkan 28aad ee cusub:

28. **Dib u dhaca ansixinta miisaaniyadda**

1) Hadii golaha xildhibaanadu uusan meelmarin miisaniyadii kahor inta uusan bilaabmin sanad miisaaniyadeedku, miisaaniyaddaha la xidhiidha mashaariic, ama qeyb kamid ah mashruuc hore loo ansixiyay ama qeybaha muhiimka ah ee miisaaniyadda caadiga ah waxaa loo isticmaali si waafaqsan awaamiirta madaxa xafiiska inta laga ansixinayo miisaaniyadda.

2) Xaddiga miisaaniyadeed ee loo sii daayo hab waafaqsan qodob hoosaadka (1) ee qodobkan waxaa laga jari miisaaniyadda uu meelmariyo golaha xildhibaanadu.

14. Waxaa la tiray qodobka 34aad ee bayaanka waxaana lagu bedelay qodobkan 34aad ee cusub:

ሐ/ አስቀደሞ ባሉት ዓመታት ለፀደቀ እና በበጀት ዓመቱ በጀት ላልተያዘለት የፕሮግራም፣ የንዑስ ፕሮግራም ወይም የፕሮጀክት ካፒታል ወጪ ቀሪ ግዴታዎች ማስፈጸሚያ የሚውል በጀት ከፀደቀ የፕሮግራም፣ የንዑስ ፕሮግራም ወይም የፕሮጀክቱ በጀት ለማዛዋወር፣

መ/ በአንድ መሥሪያ ቤት ሥር ያሉ ፕሮግራሞች ሲዋሃዱ ወይም ሲነጣጠሉ ለተፈጠረ ፕሮግራም በጀቱን ለማዛዋወር፣ ሥልጣን ተሰጥቶታል፡፡

13. የአዋጁ አንቀጽ 28 ተሠርዞ በሚከተለው አዲስ አንቀጽ 28 ተተክቷል፤

''28. **የበጀት መጽደቅ ማዘግየት**

1) የክልሉ ምክር ቤት እስከ አዲሱ የበጀት ዓመት መጀመሪያ የዓመቱን በጀት ሳያፀድቀው በዘገየ፣ ምክር ቤቱ የዓመቱን በጀት እስከሚያፀድቀው ድረስ፣ ቀደም ሲል ለተፈቀዱ ፕሮግራሞች፣ ንዑስ ፕሮግራሞች፣ ፕሮጀክቶች እና የመደበኛ ወጪ ዋና ዋና ተግባራት ማስፈጸሚያ የሚውል ገንዘብ በኃላፊው እየተፈቀደ ጥቅም ላይ ይውላል፡፡

2) በዚህ አንቀጽ ንዑስ አንቀጽ (1) መሠረት የተላለፈው ገንዘብ በክልሉ ም/ቤት ከሚጸድቀው የዓመቱ በጀት ላይ ተቀናሽ ይደረጋል፡፡

14. የአዋጁ አንቀጽ 34 ተሠርዞ በሚከተለው አዲስ አንቀጽ 34 ተተክቷል፣

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 program created where programs under a public body merge or split."

13. Article 28 of the Proclamation is deleted and replaced by the following new Article 28:

"28. **Delay in Budget Approval**

1) If the State Council has 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 by the approval of the Bureau head until the annual budget is approved by the Council.

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

14. Article 34 of the Proclamation is deleted and is replaced by the following new Article 34:

’34’’. **Muddo dheeraynta miisaaniyadda maashaariicda**

Bixinta deymaha la xidhiidha mashaariic, ama qeyb kamid ah mashruuc ee la fuliyay sanad miisaaniyadeedka gudihiisa waxaa la bixin karaa 30 cisho kadib dhamaadka sanad miisaaniyadeedka iyada oo laga bixinayo god xisaabeedka mashruuca, ama qeyb kamid ah mashruuca ee sanad miisaaniyadeedkii hore.

15. Waxaa bayaanka lagu soo daray qodobka 41[aad] oo cusub oo ku xigi doona qodobka 40[aad], waxaana dib loogu habeeyay qodobadii 41[aad] ilaa 64[aad] inay noqdaan 42[aad] ilaa 65[aad].

41**. Istaraatiijiyadda maareynta deynta**

1) Madaxa xafiiska ayaa diyaarin una soo jeedin si golaha kaabineedka deegaanku u meelmariyo istaraatiijiyadda amaahashada isaga oo ku xisaabtamaya ujeedada guud ee amaahashada iyo xaddiga la amaahanayo, wuxuuna waajib ka saaranyahay in uu inta lagama maarmaanka ah dhimo kharashka amaahashada ku baxay, xaddiga deymeed ee horey loo galay iyo kartida dib-u-bixinta deynta ee dawladda.

2) Amaahda marka la qaadanayo waa in lagu xisaabtamo kharaashyada kale ee ka baxsan dulsaarka sida kharashaadka aan muuqanin ee suuqa amaahashada oo ay ku jiraan gunnooyinka iyo kharashaadka maamul ee la xidhiidha qoraalka heshiisyada iyo wakiilada.

‘’34. **ለካፒታል በጀት የሚሰጥ የችሮታ ጊዜ**

በአንድ የበጀት ዓመት ውስጥ ከተከናወነ ፕሮግራም፣ ንዑስ ፕሮግራም ወይም የፕሮጀክቱ የካፒታል ወጪ ክፍያ ጥያቄ የበጀት ዓመቱ ካለቀ በኋላ ባለው 30 ቀን ጊዜ ውስጥ ከተጠናቀቀው ዓመት የፕሮግራሙ የንዑስ ፕሮግራሙ ወይም የፕሮጀክቱ የካፒታል በጀት ላይ ታስቦ ሊከፈል ይችላል፡፡

15. ከአዋጁ አንቀጽ ከ40 ቀጥሎ የሚከተለው አዲስ አንቀጽ 41 ተጨምሮ፣ ከአንቀጽ 41 እስከ አንቀጽ 64 ያሉት ነባር አንቀጾች እንደቅደም ተከተላቸው አንቀጽ 42 እስከ አንቀጽ 65 ሆነው ተሸጋሽገዋል፤

‘’41. **የብድር አስተዳደር ስትራቴጂ**

1) የቢሮ ኃላፊው ተፈላጊውን የገንዘብ መጠን በተገቢው ጊዜ የመበደርን አጠቃላይ ዓላማ መሠረት ያደረገ እና ወጪ መቀነስን ከተረጋጋ ወጪ ጋር በማመዛዘን አፈጻጸም ለማሟላት እንዲሁም ብድር የዕዳ ጫና ሁኔታን እና የመክፈል አቅምን መሠረት ባደረገ አኳኋን መወሰድ የሚያስችል የብድር አስተዳደር ስትራቴጂ ማዘጋጀት አለበት፡፡

2) ብድር በሚወሰድበት ጊዜ ከወለድ ወጪ የሆኑ የተለያዩ ከብድሩ ጋር የተያያዙ ወጪዎችን ከግምት ውስጥ ማስገባት አለበት፡፡ የዚህ ዓይነቶቹ ወጪዎች የተለያዩ ኮሚሽኖችን፣ ክፍያዎችን፣ የሬጅስትራሮች እና የፋይናንስ ወኪሎች የአስተዳደር ወጪዎችን ይጨምራሉ፡፡

“34. **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.”

15. The following new Article 41 is added following Article 40 of the Proclamation and the existing subsequent Articles from 41 up to Article 64 are re-numbered as Article 42 up to 65 respectively:

“41**. Debt management strategy**

1) Debt management strategies shall be developed by the Bureau head based on the overall objective of borrowing appropriate amounts at appropriate times and in a way that balance minimization of cost with stability and taking into consideration the level of debt and the ability to repay.

2) Borrowing shall take into account non-interest costs, such as the different marketing costs which are incidental to borrowing. These include the various commissions, fees and other administrative costs of registers and fiscal agents.

3) Deynta waa in loo maamulo hab ka hortegaysa inuu yimaado khal-khal maaliyadeed oo ku timaada dhaqaalaha guud, sida deganaanshiyo la'aan ku timaada siyaasada lacagta iyo lacag is weyaarsiga debeda.

4) Amaahda waqtiga yar waa in lagu saleeyo xogta waqtigaas la joogo la hayo ee deganaanshaha maaliyadeed ee dawladda iyo nidaamka bangiyada, wax isweydaarsiga suuqa, qoondeynta miisaaniyadda iyo dhaq-dhaqaaqa maaliyadeed.

16. Qodobka 45aad ee bayaanka (Tirsiga dib loogu habeeyay) ayaa la tiray waxaana lagu bedelay Qodobkan 45aad ee cusub.

45. **Isu qaandhabid (Set-off)**

1) Iyada oo aan waxba loo dhimayn sharciyada cashuurta ee dhaqangalka ah, Lacag-kasta oo ay tahay in loo shubo dawladda laguma qaan-dhaban karo lacag kale oo dawladda qaab kale loogu yeeshay.

2) Iyada oo xaalada lagu sheegay qodob-hoosaadka (1) ee qodobkani ay sideeda tahay, madaxa xafiisku wuxuu ku qaan-dhabi karaa deyn kasta oo dawladda lagu leeyahay deynta ay dawladdu ku leedahay deynlehaas.

3) Xaddiga lacageed ee la qaan-dhabay hab waafaqsan qodob-hoosaadka (2) ee qodobkani waa in lagu sheegaa warbixinta maaliyadeed ee dawladda.

3). ብድር በአጠቃላይ ኢኮኖሚው ላይ አሉታዊ የሆነ ውጤት በሚያስከትሉ በተለይም በገንዘብ ፖሊሲ ወይም በክፍያ ሚዛን ላይ የሚፈጥር አለመረጋጋትን የመሳሰሉ ሁኔታዎችን መከላከል በሚያስችል መንገድ መተዳደር ይኖርበታል፡፡

4). የአጭር ጊዜ ብድር ማግኘት በባንኮች እና በልውውጥ ገበያ እንቅስቃሴ ውስጥ ያለውን የሂሳብ ሚዛን እንዲሁም የገቢ እና የወጪ በጀትን ግምት በሚያመለከት አስተማማኝ የሆነ ወቅታዊ መረጃን መሠረት በማድረግ መፈጸም አለበት፡፡

16. የአዋጁ አንቀጽ 45 (እንደተሸጋሸገው) ተሠርዞ በሚከተለው አዲስ አንቀጽ 45 ተተክቷል፤

‘’45. **ማቻቻል**

1) በታክስ ሕጎች የተደነገገው እንደተጠበቀ ሆኖ፣ ለመንግሥት ገቢ መደረግ ያለበትን ገንዘብ ከመንግስት ይፈልጋል ለሚባል ተከፋይ ሂሣብ ማቻቻያ ማድረግ፣

2) የዚህ አንቀጽ ንዑስ አንቀጽ (1) ድንጋጌ ቢኖረም የቢሮ ኃላፊው መንግሥት ከተበዳሪዎች የሚፈልገውን ገንዘብ ለእነዚህ ተበዳሪዎች መንግሥት ሊከፍል ከሚገባው የተረጋገጠ ዕዳ እንዲቻቻል ሊፈቅድ ይችላል፡፡

3) በዚህ አንቀጽ ንዑስ አንቀጽ (2) መሠረት የሚቻቻለው የገንዘብ መጠን በመንግሥት የሂሳብ ሪፖርት ውስጥ በግልጽ ተለይቶ መመልከት አለበት፡፡

3) Debt shall be managed in such a manner as to prevent any negative impacts on the general economy, such as creating instability in monetary policy or balance of payments.

4) Short-term borrowing shall be based upon reliable current information on the government's balance in the banking system, exchange market activity, and budget estimates of fiscal inflows and outflows."

16. Article 45 of the Proclamation (as re-numbered) is deleted and replaced by the following new Article 45.

"45. **Set-Off**

1) Without prejudice to the relevant provisions of the tax laws, Public Money due to the Government shall not be set-off against an amount claimed from the Government.

2) Notwithstanding the provision of sub-article (1) of this Article, the Minister may set-off the debt owed by creditors to the Government against confirmed debt owed by the Government to such creditors.

3) The amount set-off in accordance with sub-article (2) of this Article shall be shown in the financial report of the government."

17. Qodobka 50^{aad} ee bayaanka (Tirsiga dib loogu habeeyay) ayaa la tiray waxaana lagu bedelay qodobkan 50^{aad} ee cusub.

50. **<u>Daynta oo loo badalo mashaariic</u>**

Madaxa xafiisku waxuu deynta ay dawladda ku leedahay shirkadaha horumarinta ee dawlada ee kala duwan uu ubedeli karaa mashaariic.

18. Waxaa bayaanka lagu daray qodobadan oo noqonaya 61^{aad}, 62^{aad}, 63^{aad} iyo 64^{aad} kuwaasi oo ku xigi doona qodobka 60^{aad} (Tirsiga dib loogu habeeyay) qodobada ku xigana waxaa dib loogu habeeyay inay noqdaan 65^{aad} ilaa 68^{aad} siday u kala horeeyaan.

61. **<u>Isku xidhka shaqooyinka</u>**

Waa in xafiisyada ay khusaysaa si wada jir ah u fuliyaan shaqooyinka iskuxidhan si hanaanka maamulka maaliyadeed uu u noqdo mid waafaqsan bayaankan, xeer-nidaameedyada iyo awaamiirta loo soo saaro hab waafaqsan.

62. **<u>Ganaaxyada maamul</u>**

1) Qofkasta oo loo magacaabo xil, ama shaqaale ka ah xafiis dawladeed oo ay waajib ku tahay inuu sameeyo, hase ahaatee ku guuldareysta inuu u gudbiyo qorshaha ama warbixinta maaliyadeed xafiiska maaliyadda ama hantidhawrka guud. ama ku guuldareysta inuu fuliyo talaabooyinka saxitaan ee uu soo jeediyo hantidhawrka gudaha ama hantidhawrka guud ama ku guuldareysta inuu xaqiijiyo in la qaadey talaabooyinka saxitaan hab waafaqsan bayaankan, xeer-nidaameedka iyo awaamiirta loo soo saaro hab waafaqsan waxa uu u qoolanyahay ganaax maamul oo aan ka yareyn 5,000 Birr kana badnayn 10,000 Birr.

17 የአዋጁ አንቀጽ 50 (እንደተሻሻገው) ተሰርዞ በሚከተለው አዲስ አንቀጽ 50 ተተክቷል፣

‘’50. **<u>ወደ ካፒታል ስለማለወጥ</u>**

የቢሮው ኃላፊ መንግሥት ከመንግሥት የልማት ድርጅቶች የሚፈልገውን ዕዳ ወደ ከፒታል ለማለወጥ ይችላል፡ ፡

18 በአዋጁ አንቀጽ 60 (እንደተሻሻገው) ቀጥሎ አዲስ አንቀጾች 61, 62, 63 እና 64 ተጨምረው ቀጥለው ያሉት ነባር አንቀጾች እንደቅደም ተከተላቸው እንደገና ተሻሻገው ከአንቀጽ 65 እስከ 68 ሆነዋል፤

‘’61. **<u>የሥራ ቅንጅት</u>**

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

‘’62. **<u>አስተዳደራዊ ቅጣቶች</u>**

2) በማንኛውም የመንግሥት መሥሪያ ቤት የተሾመ ወይም የተመደበ ሰው በዚህ አዋጅ እና በአዋጁ መሠረት በወጡ ደንብ እና መመሪያዎች መሠረት እንደሁኔታው ዕቅድ ወይም የሂሳብ ሪፖርት ለፋይናንስ ቢሮ ወይም ለውጭ ኦዲተር ያላቀረበ ወይም መቅረቡን ያላረጋገጠ ወይም በውጭ ኦዲት ወይም በውስጥ ኦዲት ሪፖርት በተመለከተው መሠረት አስፈላጊውን እርምጃ ያልወሰደ ወይም እርምጃ መወሰዱን ያላረጋገጠ እንደሆነ ኃላፊነቱን በአግባቡ ባለመወጣቱ ከብር 5 ሺ እስከ ብር 10 ሺ በሚደርስ ቅጣት ይቀጣል፡ ፡

17 Article 50 of the Proclamation (as re-numbered) is deleted and replaced by the following new Article 50:

“**50. <u>Conversion into Capital</u>**

The Bureau head may convert debts owed to the State Government by public enterprises into capital.”

18 The following new Articles 61, 62 63 and 64 are added following Article 60 of the Proclamation (as re-numbered); and the existing subsequent Articles are again re-numbered as Articles 65 to 68, respectively:

“**61. <u>Co-ordination of Activities</u>**

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 Directives issued hereunder.”

62**. <u>Administrative Penalties</u>**

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 Finance Bureau 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 Regulation and Directives issued hereunder, as the case may be, breaches duty and shall be liable to administrative penalty of Birr 5,000 to 10,000.

2) Ganaaxa maamul ee lagu sheegay qodob hoosaadka (1) ee qodobkan waxaa la saari markasta oo uu waajibaadkaasi qofku ku guuldareysto, hase ahaatee hadii qofku waajibaadkan ku guuldareysto saddex jeer wax ka badan, madaxa xafiisku waa inuu ka codsadaa madaxweynaha ama xafiiska adeegga shacabka in talaabada ku haboon laga qaado.

3) Madaxa xafiisku waa inuu fuliyo dhaqangelinta ganaaxyada lagu xusay qodob-hoosaadyada (1) iyo (2) ee qodobkan isaga oo soo saaraya awaamiirta lagu fulinayo.

63. **<u>Dambiyada iyo ciqaabtooda</u>**

1) Qofkasta oo loo magacaabay ama lagu meeleeyay boos si uu u ururyo lacagta dawladda, maareeyo ama loo xilsaaray bixinteeda kaasi oo:

b) Lacag kaga qaata cid kale gudashada wajibaadkiisa, hadii aan si cad sharciga loogu fasixin,

t) Kula heshiiya cid kale in la khiyaameyo dawladda ama cid kale u suurtogeliya inay khiyaamayso dawladda;

j) Si ula kac ah islamarkaana sharciga ka dhan ah ugu ogolaada cid kale inay faro-gelin ku samayso nidaamka maaliyadeed;

x) Si ula kac ah u saxeexa diwaan been abuur ah ama sameeya cadeyn been abuur ah taasi oo kamid ah waajibaadkiisa;

Waxaa uu uqoolanyahay xadhig adag oo aan ka yareyn 5 sano kana badneyn 15 sano iyo ganaax lacageed oo aan ka yareyn 25,000 Birr kana badneyn 35,000 birr.

2) በዚህ አንቀጽ ንኡስ አንቀጽ (1) መሠረት የሚጣል አስተዳደራዊ ቅጣት በእያንዳንዱ ኃላፊነቱን በአግባቡ ባለመወጣቱ ምክንያት የሚጣል ይሆናል፤ ሆኖም በሕግ የተጣለበትን ግዴታ ባለመወጣት ከሦስት ጊዜ በላይ አስተዳደራዊ ቅጣት የተጣለበት ሰው ከኃላፊነቱ እንዲነሳ የቢሮ ኃላፊው እንደ አግባብነቱ ለፕሬዝዳንቱ ወይም ለሰቪል ሰርቪስ ቢሮ ጥያቄ ያቀርባል፡፡

3). የቢሮ ኃላፊው በዚህ አንቀጽ ንዑስ አንቀጽ (1) እና (2) መሠረት የሚጣሉ አስተዳደራዊ ቅጣቶችን ይጥላል እንዲሁም ያስፈጽማል፣ ይህንን ለማስፈጸም የሚያስችል ዝርዝር መመሪያም ያወጣል፡፡

63. **<u>ጥፋቶች እና ቅጣቶች</u>**

1) የመንግሥት ገንዘብ ለመሰብሰብ፣ ለማስተዳደር ወይም ክፍያ ለሚፈጸም በማናቸውም የመንግስት መሥሪያ ቤት የተሾመ ወይም የተመደበ ማንኛውም ሰው –

h¼ b?G m\rT l!kflW k¸gÆ bStqR ytmdbbTN |‰ b¥kÂwn# ¥ÂcWNM KFÃ ktqbl⁝

l¼ ymNG|TN gNzB b¥+bRbR wYM l@§ sW XNÄ!Ã+brBR h#n@¬ãCN b¥mÒcT ytÆbr wYM Ãs@r⁝

/¼ bl@§ ¥N¾WM sW ?g# XNÄ!ÈS çN BlÖ yfqd⁝

m¼ gb!N bmmZgB wYM yMSKR wrqT bmS-T |‰ §Y yt\¥‰ çñ úl bf”d"nT b¥ÂcWM mNgD hst¾ yçn mr©N bmZgB §Y Ãsfr½ hst¾ yMSKR wrqT yfrm wYM ÃzUj

XNdçn⁝ kBR 2**5** 1!H b¥ÃNSና kBR 3**5** 1!H b¥YbL_ ygNzB mqÅ **እና** k5 ›mT b¥ÃNSÂ k**15** ›mT b¥YbL_ {n# X|‰T YqÈLÝÝ

2) The administrative penalty to be imposed pursuant to sub-article (1) of this Article shall be for each instance of breach of duty; provided, however, if a person has been penalized for failing to discharge his duty for more than three times the Bureau head shall request the office of the President or Bureau of Civil Service, as the case may be, to dismiss such person.

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 directive for proper implementation thereof.

63. **<u>Offences and Punishment</u>**

1) Every person appointed to or employed by a public body to collect, manage or disburse public money who:

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

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

c) intentionally permits any contravention of the law by any person;

d) willfully makes or signs any false entry in any book, or willfully makes or signs any false certificate or return in any case in which it is the duty of that person to make an entry certificate or return;

is liable on conviction to a fine not less than birr 25,000 and not more than birr 35,000 and to rigorous imprisonment for a term of not less than 5 years and not more than 15 years፡፡

2) Qofkasta oo loo magacaabay ama lagu meeleeyay boos si uu u ururyo lacagta dawladda, maareeyo ama loo xilsaaray bixinteeda kaasi oo ka dalbada cidkale inay siiso lacag ama aqbala lacag ay siisay cid kale ama isku daya inuu lacag ka qaato cid kale si toos ah iyo si dadbanba, isaga oo qaadanaya hadiyado ama waxkasta oo kale oo leh qiimo isaga oo dhaafsanaya inuu ku kaco fal uu ku dhaafayo ama wax kaga bedelayo waajibaad saarnaa qofka kale waxa uu u qoolanyahay xadhig adag oo aan ka yareyn 15 sano kana badneyn 25 sano iyo Ganaax lacageed oo aan ka yareyn 25,000 Birr kana badneyn 35,000 birr.

3) Qofkasta oo loo magacaabay ama lagu meeleeyay boos si uu u ururyo lacagta dawladda, maareeyo ama loo xilsaaray bixinteeda kaasi oo hela xog sheegaysa in qof uu ku kacay fal been abuur ah amaba si kale uga hor imanaya qodobada bayaankan, hase ahaatee ku guuldareysta inuu wargeliyo masuulkiisa waxa uu u qoolanyahay xadhig adag oo aan ka badneyn 5 sano iyo ganaax lacageed oo aan ka badneyn 10,000 Birr.

4) Madaxa xafiis dawladeed ee hab aan waafaqsanayn qodobka 32aad ee bayaanka ee isaga aan xaqiijin in miisaniyad loo qoondeeyay Amra ama heshiis cid kale la gala, taasina oo keenta in kharash dheeraad ah la galo waxa uu uqoolanyahay xadhig Adag oo aan ka yareyn 5 sano kana badneyn 10 sano iyo ganaax lacageed oo aan ka yareyn 5,000 oo Birr kana badneyn 20,000 oo birr.

2) ymNG|T gNzB lmsBsB½ l¥StÄdR wYM KFÃ lmf[M b¥ÂcWM ymNG|T m|¶Ã b@T ytëm wYM ytq-r sW ¥N¾WNM KFÃ l¥SqrT wYM m-n#N l¥šŠL wYM ?G mÈs#N b¸mlkT y¸qRb# yKS xb@t$¬ãCN l¥SqrT bq_¬ wYM btzêê¶ bSõ¬ wYM bl@§ mLK gNzB wYM êU ÃlW ngR XNÄ!s-W yጠyqÏ ytqbl wYM lmqbL yäkr XNdçn kBR 25 ¹!H b¥ÃNSና kBR 35 ¹!H b¥YbL_ ygNzB mqô ፳ና k15 ›mT b¥ÃNSÂ k25 ›mT b¥YbL_ {n# X|‰T YqÈLÝÝ

3) ymNG|T gNzB lmsBsB½ l¥StÄdR wYM KFÃ lmf[M b¥ÂcWM ymNG|T m|¶Ã b@T ytëm wYM ytmdb sW YHN xêJ wYM bz!H xêJ m\rT yw-# dNïCN ymt§lF wYM y¥+bRbR DRg!T mf[ÑN XÃwq lb§Y `§ðãC ¶±RT Ã§drg XNdçn kBR 10 ¹!H b¥YbL_ ygNzB mqôÂ k5 ›mT b¥YbL_ {n# XS‰T YqÈLÝÝ

4). bz!H xêJ xNq{ 32 ytdnggWN bmt§lF ytfqd bjT mñ„N úÃrUG_ Ÿ}ðkÅKƒ uËƒ uLÃ ¨Ü TÉ[Ó" ¾T>ÖÃp ¥ÂcWNM WL ytf‰rm wYM XNÄ!frM Ãdrg ymNG|T m|¶Ã b@T `§ð kBR 5 ¹!H b¥ÃNSÂ kBR 20 ¹!H b¥YbL_ ygNzB mqôÂ k5 ›mT b¥ÃNSÂ k10 ›mT b¥YbL_ {n# X|‰T YqÈLÝÝ

2) Every person appointed to or employed by a 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 change or complaint for any contravention is 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) Every 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 the regulations issued pursuant to this Proclamation, fails to report the same to a superior is liable on conviction to a fine not more than birr 10,000 and to rigorous imprisonment for a term of not more than 5 years.

4) The head of a public body who, in contravention of Article 32 of this Proclamation and without ascertaining that a budget appropriation has been made, concludes or authorizes the conclusion of a contract which results excess expenditure, is 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 of not less than 5 years and not more than 10 years.

5) Qofkasta oo, u balanqaada ama isku daya inuu siiyo noockasta oo laaluush ah qof loo magacaabay ama lagu meeleeyay boos si uu u ururiyo lacagta dawladda, maareeyo ama loo xilsaaray bixinteeda isaga oo uga danleh:

b) Inuu wax ka bedelo go'aanka qofka masuulka ah ee ku saabsan arrin hortiisa taala ama si kale oo sharciga waafaqsan loogu soo gudbiyay;

t) Inuu ku dhiirigeliyo masuulku inuu sameeyo fal Musuq ah, ama gacan uu ku siiyo si loo galo falkaas, ama uu qayb ka noqdo fal musuq ah oo ka dhan ah dakhliga ama uu gacan ku siiyo cid kale inay gasho falkaas;

waxa uu u qoolanyahay xadhig adag oo aan ka yareyn 10 sano kana badneyn 15 sano iyo ganaax lacageed oo u dhigma sadex laabka lacagta uu isku dayay inuu siiyo ama siiyay masuulka.

6) Qofkasta oo ku lug leh falka lagu sheegay qodob hoosaadka (5) ee qodobkan kaasi oo ka hor inta aan fal-dambiyeedka loo gudbin maxkamad bixiya xog dhamaystiran oo ku saabsan kaalinta oo falka ku lahayd cidii kala qaybgashay, waxaa xafiiska xeer-ilaalinta guud ka dhaafi karaa in falkaas lagu eedeeyo hab waafaqsan bayaankan.

5) ymNG|T gNzBN bmsBsB½ b¥StÄdR wYM KFÃN bmf[M |‰ §Y bt\¥‰ ymNG|T m|¶Ã b@T WS_ ytëm wYM ytmdb sW፡-

h¼ yqrblTNÂ Wún@ bm-bQ §Y ÃlWN g#ÄY wYM b|‰ `§ðnt$ MKNÃT l!qRBlT b¸CL g#ÄY §Y y¸s-WN Wœn@ wYM y¸wsdWN XRM© l¥²ÆT wYM

l¼ bmNG|T gb! §Y y¥+bRbR DRg!T XNÄ!f[M wYM DRg!t$ s!f[M XNÄ!rÄ wYM XNÄ!tÆbR wYM lDRg!t$ mf[M h#n@¬ãCN l¥mÒcT XNÄ!S¥¥ XNÄ!múጢ wYM XNÄ!fQD l¥DrG b¥sB½

g#ï lmS-T ”L kgÆlT½ µqrblT wYM ks-W _Ít¾ çñ mgßt$ s!rUg_ bg#ï mLK ÃqrbWN wYM ys-WN gNzB îîT X_F ygNzB mqô XÂ k10 ›mT b¥ÃNS XÂ k15 ›mT b¥YbL_ {n# X|‰T YqÈLÝÝ

6). bz!H xNq{ N;#S xNq{ /**5**/ ytzrz„TN _ÍèC bmf[M tGÆR WS_ ytútfÂ g#Ä† wd FRD b@T kmQrb# bðT Sltf[mW _ÍT XÂ SltÆÆ¶ãc$ ¸Â -”¸ mr© ys- sW bz!H ?G m\rT k¸qRBbT KS bFTH ቢሮው MHrT l!drGlT YC§LÝÝ

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

a) to influence the decision or action of that person on any 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;

is punishable with a fine three times the amounts so offered or accepted and to rigorous imprisonment for a term of not less than 10 years and not more than 15 years.

6) Whoever is engaged in the offences as stipulated in sub-article (5) of 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 given immunity by the Bureau of Justice from prosecution under this Proclamation.

64. **Isticmaalka qalabka elektarooniga**

Si loo dhaqangeliyo hanaanka cadcadaanta iyo shaqo wanaaggu ku dheehantahay ee lagu bayaamiyay bayaankan, madaxa xafiisku waa inuu dhiirigeliyaa sidii maamulka maaliyadeed loogu isticmaali lahaa qalabka elektarooniga ah.

Qodobka 3[aad] **Mudada dhaqangalka**

Bayaankani waxa uu dhaqangelayaa maalinta lagu soo daabaco Dhool Gazeta.

Jigjiga, Yakaatit 6, 2015 T.I

MUSTAFE MUXUMED CUMAR

MADAXWEYNAHA DAWLADDA DEEGAANKA SOOMAALIDA

‘’64. **በኤሌክትሮኒክ ዘደዎች ስለመጠቀም**

የቢሮው ኃላፊ በዚህ አዋጅ እና በአዋጁ መሠረት በሚወጣው ደንብ የተዘረጋው የመንግሥት ፋይናንስ አስተዳደር ሥርዓት ይበልጥ ቀልጣፋ እና ውጤታማ እንዲሆን ለማድረግ የሚያስችሉ የኤሌክትሮኒክ ዘደዎች በስፋት ጥቅም ላይ እንዲውሉ ያደርጋል፡፡

3. **አዋጁ የሚጸናበት ጊዜ**

ይህ አዋጅ በክልሉ ዶል ጋዜጣ ታትሞ ከወጣበት ቀን ጀምሮ የፀና ይሆናል፡፡

ጅግጅጋ የካቲት 6 ቀን 2015 ዓ.ም

ሙስጠፋ መሀመድ ዑመር

የሶማሌ ክልላዊ መንግስት ፕሬዝዳንት

“63. **Using Electronic Methods**

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

3. **Effective Date**

This Proclamation shall enter into force on the date of publication in the Dhool Gazette.

Done at Jijiga, this 13th day of February, 2023

MUSTAFA MUHAMMAD OMAR

PRESIDENT OF THE SOMALI REGIONAL STATE