



**DAWLADDA DEEGAANKA SOOMAALIDA**  
**DHOOOL GAZETA**  
**Somali Regional State**  
**የሶማሌ ክልላዊ መንግሥት**

Qimaha ያንዱ ዋጋ Unit Price	Dhool Gazeta Waxaa Soo Saara Golaha Xildhibaanada Dawladda Deegaanka Soomaalida	☒ 392
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**Bayaan Tirsi 182 /2011**  
**Bayaanka Dib u Aas-aasida Xafiiska**  
**Hantidhawrka Guud ee Dawladda**  
**Deegaanka Soomaalida**

Markii la arkay xoojinta nidaamka hantidhawrka deegaanku inay door muhiim ah ku leedahay helitaanka xog lagu kalsoonaan karo oo loo adeegsado maaraynta iyo maamulka dhaqaalaha deegaanka;

Markii la arkay inay muhiim tahay xaqiijinta in maamulka maaliyadda ee xafiisyada iyo hayadaha dawladda deegaanka ee ku hawlan fulinta shaqooyinka kala duwan ee dhinacayada horumarka iyo maamulku ay waafaqsan tahay qaab-xisaabeedka saxda ah ee deegaanka isla markaasna nidaamka dakhli ururinta, kharash bixinta, iyo maamulka hantidaba fulintooda ay ku salaysan yihiin shuruucda iyo awaamiirta dawladdu u dajisay oo qorshayaashooda iyo mashaariicda ay fulinayaan yihiin kuwo loo qabtay si hufan, dhaqaalaysan oo wax-ku-ool ah;

Markii la arkay in fulinta siyaasadda dhaqaalaha ee deegaanka xaqiijinteedu ay u baahan tahay in hayadaha maamulka, adeegyada, iyo horumarka ee dawladda deegaanka lagu sameeyo dabagal adag oo lagu ladhay shaqo hantidhawr oo casri ah;

**አዋጅ ቁጥር 182/2011**  
**የሶማሌ ክልላዊ መንግሥት ዋና**  
**ኢኮኖሚ መሥሪያ ቤት እንደገና**  
**ለማቋቋም የወጣ አዋጅ**

የኢኮኖሚ ሥርዓትን ማጠናከር መንግሥት የክልሉን ኢኮኖሚ በሚገባ ለመምራትና ለማስተዳደር የሚያስፈልገውን አስተማማኝ መረጃ በማግኘት ረገድ ከፍተኛ አስተዋጽኦ ያለው በመሆኑ፤

በልዩ ልዩ የልማትና አስተዳደር መስኮች የተሰማሩ የክልል መንግሥት መሥሪያ ቤቶችና ድርጅቶች የገንዘብ አስተዳደር ተገቢውን የሂሳብ አያያዝ ሥርዓት የተከተለ የገቢ አሰባሰባቸው የወጪ አፈቃቀሞቻቸውና የንብረት አስተዳደራቸው የመንግሥት ሕግና መመሪያን ተከትሎ የተፈጸመ መሆኑንና ዕቅድና ነገራዊ ማቆሚያውንም በቅልጥፍና እና ኢኮኖሚያዊ በሆነ መንገድ በማከናወን የሚጠበቅባቸውን ግብ ማሟላታቸውን ማረጋገጥ አስፈላጊ በመሆኑ፤

የሶማሌ ክልላዊ መንግሥት የኢኮኖሚ ፖሊሲን በሚገባ ተግባራዊ ማድረግ ይቻል ዘንድ የክልል መንግሥት ይዘታ ሥር የሚገኙ የአስተዳደር፣ የልማትና የአገልግሎት መስሪያ ቤቶችና ድርጅቶች በብቃት ለመቆጣጠር በተጠናከረና ዘመናዊ በሆነ የኢኮኖሚ ተግባር መታገዝ ያለበት በመሆኑ፤

**PROCLAMATION No. 182/2019**  
**A PROCLAMATION TO RE-**  
**ESTABLISH THE OFFICE OF THE**  
**REGIONAL AUDITOR GENERAL**

WHERE AS, strengthening the audit system in the region plays an important role in providing reliable data useful for the effective management and administration of the regional economy;

WHERE As, it is necessary to ascertain that the financial management of the Regional Government offices and organizations in various developmental and administrative activities follow proper accounting procedures, that the manner of revenue collection, fund disbursement and property management is in accordance with government rules and regulations, and that their plan and program are carried out efficiently and economically with a view to attaining their objectives:

WHERE AS, it is necessary that the Somali Regional government economic policy be supported by a modern and reliable audit system in order to ascertain proper implementation through effective monitoring of administrative, developmental and service rendering institutions in the Regional Public Sector.

Markii la ogaaday in xaqiijinta ujeedooyinkan ay lagama maarmaan u tahay in dib-loo-habeeyo lana xoojiyo madax banaanida xirfadeed iyo qaab-shaqeed ee hantidhawraha guud iyo xafiiskiisa;

Ayaa iyadoo laga duulayo qodobka 49(3,D) iyo qodobka 107(5) ee dastuurka dib loo habeeyay ee Dawladda Deegaanka Soomaalida, waxaa la bayaamiyey sidan soo socota.

**Qaybta Kowaad**  
**Qodobo Guud**

**1:- Ciwaan Gaaban**

Bayaankan waxaa loogu yeedhi karaa “Bayaanka Dib u Aas-aasida Xafiiska Hantidhawrka Guud ee Dawladda Deegaanka Soomaalida”, ee Tirsigiisu yahay 182/2011.

**2:- Qeexid**

Bayaankan dhexdiisa:-

1. “**Golaha**” waxaa loola jeedaa Golaha Xildhibaanada ee Dawladda Deegaanka Soomaalida.
2. “**Hantidhawraha Guud**” waxaa loola jeedda masuulka hab wafaaqsan farqada 1<sup>aad</sup> ee qodobka 107<sup>aad</sup> ee Dastuurka dib loo habeeyay ee deegaanka iyo qodobka 7<sup>aad</sup> ee bayaankani loo doortay inu noqdo Hantidhawraha Guud ee Dawladda Deegaanka Soomaalida.
3. “**Xafiis**” waxaa loola jeedaa Xafiiska Hanti-Dhawrka Guud ee Dawladda Deegaanka Soomaalida.
4. “**Xafiisyada Dawladda Deegaanka**” waxaa loola jeedaa Xafiisyada, Koomishinada, Wakaaladaha, Mac-hadyada, kuliyadaha, Xafiiska Golaha & hayadda Garsoorka ama Hay’ad kasta oo dawladeed oo ay asaasto Dawladda Deegaanku.

ለዚህም የክልል ዋና አዲተርና የመ/ቤቱን የሙያ ነፃነት፣ አሠራርና አደረጃጀት ይበልጥ ማሻሻልና ማጠናከር በማስፈለጉ፣

በተሻሻለው የሶማሌ ክልላዊ መንግስት ህገ መንግስት አንቀጽ 49(3, ረ) እና አንቀጽ 107(5) መሠረት የሚከተለው ታውጃል፡፡

**ክፍል አንድ**  
**ጠቅላላ ድንጋጌ**

**1. አጭር ርዕስ**

ይህ አዋጅ “የሶማሌ ክልላዊ መንግሥት ዋና አዲተር መሥሪያ ቤት እንደገና ለማቋቋም የወጣ አዋጅ ቁጥር 182/2011” ተብሎ ሊጠቀስ ይችላል፡፡

**2. ትርጓሜ**

በዚህ አዋጅ ውስጥ:-

1. “**ምክር ቤት**” ማለት የሶማሌ ክልላዊ መንግስት የአውጪው ምክር ቤት ነው፡፡
2. “**ዋና አዲተር**” ማለት በተሻሻለው የሶማሌ ክልላዊ መንግስት ሕገ መንግሥት አንቀጽ 107 /1/ እና በዚህ አዋጅ አንቀጽ 7 መሠረት የተሾመ የሶማሌ ክልላዊ መንግስት ዋና አዲተር ነው፤
3. “**መስሪያ ቤት**” ማለት የሶማሌ ክልላዊ መንግስት ዋና አዲተር መ/ቤት ነው፤
4. “**የክልል መንግሥት መሥሪያ ቤት**” ማለት የክልል ቢሮዎች፣ ኮሚሽን፣ ባለሥልጣን፣ ተቋም፣ ኤጀንሲ ወይም ማናቸውም ሌላ የመንግሥት መሥሪያ ቤት ነው፤

WHERE AS, in order to realize these objectives፣ the need for further improving and enhancing the independence of the Regional Auditor and his office;

NOW, THEREFORE, in accordance with Article 49(3,F) and Article 107(5) 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 Office of Auditor General Re-establishment Proclamation No. 182/2019”.

**2. Definition**

In this Proclamation, unless the context otherwise requires:

1. “**Council**” means The Legislative organ of Somali Regional State;
2. “**Auditor General**” means a person appointed as Auditor General of the Somali Regional State in accordance with sub article (1) of Article 107 of the Revised Constitution of the State and Article 7 of this Proclamation.
3. “**Office**” means the Office of the Auditor General of Somali Regional State.
4. “**Regional Government Offices**” mean Bureaus, Commissions, Agencies, Authority, Institutions, or any other Regional Government Office;

- 5. ‘‘Hay’adaha horumarineed ee dawladda’’ waxaa loola jeedaa hay’ad kasta oo ka shaqeysa wax-soo-saarka, qaybinta, adeeg bixinta ama shaqo kale oo ganacsi ayna dhamaan ama qayb-ahaan mulkiyadeeda dawladda deegaanku leedahay.
- 6. ‘‘Xisaabaadka Deeqaha’’ waxaa loola jeedaa deeq kasta oo xafiisyada dawladda deegaanku qaab maal ama maadi ahba kaga helaan deeq bixiyaayasha.

3:- **Jinsiga**

Qodobada bayaankan ee lab ahaan loo muujiyey waxay sidoo kale khuseeyaan jinsiga dhidigga ah.

4:- **Dib-u- asaasid**

- 1. Bayaankani waxaa dib loogu aas-aasay Xafiiska Hantidhawrka Guud ee Dawladda Deegaanka Soomalida oo wixii hadda ka dambeeya loogu yeedhi doono ‘‘ Xafiiska Hanti-Dhawrka Guud’’ sida uu dhigayo qodobka 107(5) ee Dastuurka dib-loo-habeeyey ee Dawladda Deegaanka. Waxaanu yeelanayaa jiritaan sharciyadeed iyo madaxbanaani hay’adeed.
- 2. Iyadoo xarunta xafiisku ay tahay magaalada jig-jiga hadana markasta oo loo baahdo xafiisku wuxuu laamo ku yeelan karaa gobolada Deegaanka.

5:- **Ujeedooyinka Xafiiska**

Xafiisku wuxuu yeelanayaa ujeedooyinka hoos ku qeexan:-

- 5. ‘‘ድርጅት’’ ማለት ማናቸውም በሙሉ ወይም በከፊል የክልል መንግሥት የሆነ የማምረቻ፣ የማከፋፈያ፣ የአገልግሎት ሰጭ ወይም ሌላ የንግድ ድርጅት ነው።
- 6. ‘‘የለጋሾችና አበዳሪዎች ሂሳብ’’ ማለት የክልሉ መንግሥት መሥሪያ ቤት ወይም ድርጅት በዓይነት ወይም በጥሬ ገንዘብ ከለጋሾችና ከአበዳሪው የተቀበለው ስጦታ፣ እርዳታ ወይም የብድር ሂሳብ ነው።

3:- **ጾታ**

በወንድ ጾታ የተገለጸው ማንኛውም ድንጋጌ የሴትንም ምታ ይጨምራል።

4. **እንደገና ስለማቋቋም**

- 1. የሶማሌ ክልላዊ መንግሥት ዋና ኦዲተር መሥሪያ ቤት ከዚህ በኋላ ‘‘መሥሪያ ቤት’’ እየተባለ የሚጠራ በሕገ መንግሥት አንቀጽ ፩፻፯ (፮) በተመለከተው መሠረት የሕግ ሰውነት ያለው ራሱን የቻለ የክልል መንግሥት አካል ሆኖ እንደገና ተቋቁሟል።
- 2. የክልሉ ዋና ኦዲተር ዋና መስሪያ ቤት ጅግጁጋ ሆኖ ለሥራው አስፈላጊ ከሆነ በክልሉ ዞኖች ቅርንጫፍ መስሪያ ቤት ሊኖረው ይችላል።

5. **የመሥሪያ ቤቱ ዓላማዎች**

መሥሪያ ቤቱ የሚከተሉት ዓላማዎች ይኖሩታል:-

- 5. ‘‘Organization’’ means any production, distribution, service rendering, regulatory or any other trading organization wholly or partially owned by the Regional Government;
- 6. ‘‘Donors and lenders account’’ means any donation or support received in cash or in kind from donors or lenders by Regional Government Offices or Organizations.

3. **Gender**

Any expression in the masculine gender includes the feminine;

4. **Re-establishment**

- 1. The Office of the Auditor General of the Somali Regional State (hereinafter referred as ‘‘the Office of the Auditor General’’) is hereby re-established as an autonomous body of the state government in accordance with Article 107 (5) of the Revised Constitution of Somali Regional State.
- 2. The Head Office of The Office of the Regional Auditor General shall be in Jig-jiga and may have branch offices in the Zones of the region as may be necessary.

5. **Objectives of the Office**

The office shall have the following objectives

1. In u Dhiso islamarkaana xoojiyo nidaam hanti-dhawr oo sahlaya sidii loo heli lahaa macluumaadka dhabta ah ee loogu baahan yahay in si sax ah loo maareeyo maamulka qorshayaasha iyo miisaaniyadda dawladda deegaanka.
2. Inuu xaqiijiyo in dhamaan dakhliga iyo hantida dawladda deegaanka uruurintooda, ilaalintooda / xafidaadooda iyo isticmaalkooduba waafaqsan yihiin shuruucda, xeerarka iyo habraacyada shaqo ee loo dejiyey islamarkaana natiijada uu ka gaadho warbixin ka siiyo Golaha.
3. Inuu xafiisyada iyo hayadaha kale ee dawlada deegaanka ku fuliyo H/dhawrka maaliyada, hantidhawrka Waxqabadka, hantidhawrka gaarka ah, hantidhawrka ICT, hantidhawrka degaanka, dabagal hantidhawr iyo hantidhawrista kale ee loo arko in ay lagamamaarmaan tahay.
4. Isagoo la khashanayaa hay'adaha ay khusayso inuu dadaal u galo sidii loo kobcin lahaa loona xoojin lahaa xirfadaha xisaabaadka iyo hantidhawrka ee deegaanka.
5. Inuu talo iyo taageero xirfadeedba siiyo xafiisyada iyo hay'adaha kale ee dawladda deegaanka ee ku shaqada leh xirfadaha xisaabaadka iyo hantidhawrka.
6. Inuu dajiyo halbeegyada lagu hantidhawro xisaabaadka xafiisyada iyo hay'adaha horumaarined ee dawladda deegaanka islamarkaana ku dabagalo dhaqangalintooda.

**QAYBTA LABAAD**

**AWOODAHA IYO WAAJIBAADKA**  
**XAFIISKA HANTIDHAWRKA**  
**GUUD**

1. የክልሉ መንግሥት ዕቅዶችና በጀት በሚገባ ለመምራትና ለማስተዳደር የሚያስፈልገውን አስተማማኝ መረጃ ለማግኘት የሚረዳ የኦዲት ሥርዓትን ማጠናከር፤
2. የክልሉ መንግሥት ገንዘብና ንብረት በወጡት ሕጎችና ደንቦች መሠረት መሰብሰቡን፣ መጠበቁን እና በአግባቡ ሥራ ላይ መዋሉን ማረጋገጥ እና የደረሰበትን ውጤት ለምክር ቤቱ ሪፖርት ማቅረብ፤
3. የክልሉ መንግሥት መሥሪያ ቤቶች እና ድርጅቶች ላይ የፋይናንስ፣ የክዋኔ የአካባቢ ጥበቃ፣ የኢንፎርሜሽን ቴክኖሎጂ፣ የቁጥጥር ኦዲቶች፣ ልዩ ኦዲቶች እና ሌሎች ኦዲቶችን ማካሄድ፤
4. አግባብነት ካላቸው አካላት ጋር በመተባበር የሂሳብ አያያዝና የኦዲት ሙያ እንዲያደግና እንዲጠናከር ጥረት ማድረግ፤
5. በሂሳብ አያያዝና በኦዲት ሙያ ላይ ለተሰማሩት የክልሉ መንግሥት መስሪያ ቤቶችና ድርጅቶች ሙያዊ እገዛና ምክር መስጠት፤
6. የክልሉ መንግሥት መሥሪያ ቤቶች ሂሳብ የሚመረመርበትን የኦዲት ደረጃ ስታንዳርድ ማውጣትና ተግባራዊ መሆኑን መከታተል፡፡

**ክፍል ሁለት**

**የክልሉ ዋና ኦዲተር መሥሪያ**  
**ቤት ሥልጣንና ተግባር**

1. strengthen an audit system required for a reliable information necessary for the proper management and administration of the plans and budget of the Regional Government;
2. ascertain that all receivable money and property of the Regional Government are collected, preserved and used properly, in accordance with the laws and regulations of the Regional Government and report same to the council;
3. Undertake a financial, performance, environment, and information technology, and control, special and other audits of the offices and organizations of the Regional Government.
4. Make efforts, in cooperation with concerned other organs, to promote and strengthen accounting and audit profession.
5. Give professional assistance and advice to Regional offices and organizations engaged in accounting and audit profession.
6. draw up a standard of auditing by which accounts of the offices of the Regional Government shall be examined and follow up the implementation of same

**PART TWO**

**POWERS AND DUTIES OF THE**  
**OFFICE OF THE REGIONAL**  
**AUDITOR GENERAL**

**6:- Awoodaha Iyo Wajibaadka  
Xafiiska Hanti-dhawrka Guud**

Xafiiska Hantidhawrka Guud si uu u gutto waajibaadka sharcigu u xilsaaray wuxuu yeelanayaa awood kasta oo uu u baahdo. Iyadoo aanay taasi xadiddin waxaa kaluu yeelanayaa Awoodaha Iyo Wajibaadka hoos ku qeexan:-

1. Wuxuu baadhis hantidhawr ku sameeyaa ama uu amraa in la baadh xafiisyada iyo hay'adaha horumaarined ee deegaanka xisaabtooda.
2. Wuxuu baadhis hantidhawr ku sameeyaa ama uu amraa in la baadh xafiisyada iyo hay'adaha horumaarined ee degaanka nidaamkooda, isticmaalkooda, iyo maamulkooda ICT-ga.
3. Wuxuu baadhis hantidhawrka waxqabadka ah ku sameeyaa ama uu amraa in lagu sameeyo xafiisyada iyo hay'adaha horumaarined ee deegaanka si uu u xaqiijiyo in natiijooyinka ay gaadheen waafaqsan yihiin sharciga oo si dhaqaalaysan loo fuliyey isla markaana laga gun-gaadhay.
4. Si loo ilaaliyo danaha dawladda iyo dadweynaha wuxuu hantidhawraa ama amraa in la hantidhawro hayadaha gaarka loo leeyahay iyo kuwa dadweynahaba.
5. Wuxuu baadhis hantidhawr ku sameeyaa ama uu amraa in la baadh Deeqaha, Daymaha, ama Gargaarka la siiyo xafiisyada iyo hay'adaha horumaarined ee deegaanka.
6. Natiijooyinka baadhista hantidhawr ee lagu fuliyey sida ku cad firqadaha 1, 2, 3, 4, iyo 5 ee qodobkan wuxuu ogaysiinayaa madaxa xafiiska ama hayadda la hantidhawray. Hantidhawraha Guud haddii uu u arko in dambi la sameeyey isla markiiba wuxuu wargalinayaa hayadaha ku shaqada leh.

**6. የክልሉ ዋና ኦዲተር መሥሪያ ቤት  
ሥልጣንና ተግባር**

የክልሉ ዋና ኦዲተር መሥሪያ ቤት በሕግ የተሰጠውን ተግባር ለማከናወን የሚያስፈልገው ሥልጣን ሁሉ ይኖረዋል። በዚህ አጠቃላይ ድንጋጌ ሳይወሰን የክልሉ ዋና ኦዲተር መሥሪያ ቤት፡-

1. የክልሉ መንግሥት መሥሪያ ቤቶች እና ድርጅቶችን ሂሳብ ኦዲት ያደርጋል፤ ያስደርጋል፤
2. የክልሉ መንግሥት መሥሪያ ቤቶች እና ድርጅቶችን የኢንፎርሜሽን ቴክኖሎጂ ሥርዓት፣ አጠቃቀምና አስተዳደር ኦዲት ያደርጋል፤ ያስደርጋል፤
3. የክልሉ መንግሥት መሥሪያ ቤቶችና ድርጅቶች ያስገኙት ውጤት ሕጉን የተከተለ፣ ኢኮኖሚያዊ በሆነ አሠራር የተፈጸመ መሆኑንና ተፈላጊውን ግብ መምታቱን ለማረጋገጥ እንደአስፈላጊነቱ የክዋኔ ኦዲት ያደርጋል፤ ያስደርጋል፤
4. የመንግሥትንና የሕዝብን ጥቅም ለማስጠበቅ ሲባል የግል ወይም የሕዝባዊ ድርጅቶችን ኦዲት ያደርጋል፤ ያስደርጋል፤
5. ለክልሉ መንግሥቱ መሥሪያ ቤቶችና ድርጅቶች የተለገሱ እርዳታዎችን ወይም ስጦታዎችን፣ እንዲሁም ብድርን ኦዲት ያደርጋል፤ ያስደርጋል።
6. በዚህ አንቀጽ ንዑስ አንቀጾች (፩)፣ (፪)፣ (፫) እና (፬) በተመለከተው መሠረት ያከናወነውን የኦዲት ውጤት እንደነገሩ ሁኔታ ለመሥሪያ ቤቱ ወይም ለድርጅቱ የበላይ ኃላፊ ያሳውቃል። የክልል ዋና ኦዲተሩ የምርመራው ውጤት ወንጀል መፈጸሙን የሚያሳይ ሆኖ ሲገኝ ለሚመለከተው አካል ወዲያውኑ ያሳውቃል፤

**6. Duties of the Office of the State Auditor General**

The Office of the Regional Auditor General shall have all the powers necessary for the performance of its functions. Without limiting the generality of the foregoing, the Office of the Regional Auditor General shall:

1. audit or cause to be audited the accounts of the Regional Government offices and organizations,
2. Audit or cause to be audited the Information Technology Systems, Utilization and Administration of the Offices of the Regional Government and Organizations.
3. Audit or cause to be carried out, as may be necessary performance audit in order to ensure that the performance of Regional Government offices and organizations is in accordance with the law, economically, sound and has attained the desired objectives.
4. Audit or cause to be carried out as may be necessary accounts of private or public organizations to protect Government and public interest.
5. Audit or cause to be audited donations, grants and loans made to Regional Government Offices and Organizations.
6. report audit finding to the head of the audited Regional Government office and organization, as the case may be, the result of the audits performed in accordance with of Sub-Articles (1),(2),(3),(4) and (5) of this Article, the result of the audits performed shall also be immediately submitted to the concerned body, where it indicates the commission of a crime;

- 7. Isagoo kala tashanaya xafiisyada ay khusayso ayuu soo saarayaa awaamiirta iyo heerarka hantidhawr ee xisaabaadka iyo hantida.
- 8. Haddii loo baahdo hantidhawrka gudaha ee xafiis kasta oo dawladeed wuxuu u wakiilan karaa inuu u baadhdo xisaabaadka iyo hantida xafiiska uu ka tirsan yahay oo warbixinta natiijada u soo gudbiyo
- 9. Isagoo kaashanaya cidda ay khusayso ayuu hantidhawrayaasha gudaha tababarada ay u baahan yihiin siinayaa.
- 10. Haddii xisaab (account) uu ogaado in si aamin darro ah loo maamulay oo ay ku sugan tahay xaalad danbi, wuxuu meel ku xidhi karaa dhamaan dokumentiyada la xiidhiidha sida qoraalada, faylasha, diwaanada, iyo xogaha kale ee la xidhiidha.
- 11. Wuxuu talooyinka loo baahdo ka siiya xafiiska maaliyadda iyo horumarinta dhaqaaluhu awaamiirta uu u soo saaro xafidaadda lacagta, xisaabaadka, iyo maamulka hantida.
- 12. Isagoo la kaashanaya hayadaha ay khusayso ee deegaanada kale iyo dawladda federaalka ayaa wuxuu ku dadaalaa sidii ay xirfadaha xisaabaadka iyo hantidhawrku u noqon lahaayeen kuwo wadada saxda ah ku taagan oo horumarsan.
- 13. Wuxuu xidhiidh dhaw la yeelanayaa xafiisyada hantidhawrka iyo kuwa dabagalka ee dawladda deegaanada kale sidii kor loogu qadi lahaa xirfadda hantidhawrka.

- 7. ጉዳዩ ከሚመለከታቸው መሥሪያ ቤቶች ጋር በመመካከር የሂሳብና የንብረት ኦዲት ሥርዓትና ደረጃን የሚመለከቱ መመሪያዎችን ያወጣል፤
- 8. አስፈላጊ ሆኖ ሲያገኘው የግንኙነት ክልል መሥሪያ ቤት የውስጥ ኦዲተሮች የመሥሪያ ቤታቸውን ሂሳብና ንብረት በመመርመር ውጤቱን እንዲገልጹለት ሊያደርግ ይችላል፤
- 9. ከሚመለከታቸው አካላት ጋር በመተባበር እንደአስፈላጊነቱ ለውስጥ ኦዲተሮች ሥልጠና ይሰጣል፤
- 10. አንድ ሂሳብ ወንጀል ባለበት ሁኔታና ታማኝነት በጎደለው አኳኋን መያዙን ለማወቅ ምክንያት ያለው እንደሆነ ይህንን ሂሳብ የሚመለከቱ ጽሑፎች፣ መዘክሮች፣ መዝገቦች፣ ሰነዶችና ሌሎች ተያያዥነት ያላቸው መረጃዎች ላይ ያሸጋል፤
- 11. የገንዘብና የኢኮኖሚ ልማት ቢሮ ስለገንዘብ አጠባበቅ የሂሳብ አያያዝና የንብረት አስተዳደር በተመለከተ በሚያዘጋጀው መመሪያዎች ላይ አስፈላጊውን ምክር ይሰጣል፤
- 12. ከሌሎች ጉዳዩ ከሚመለከታቸው የፌዴራል መንግሥትና የክልል መሥሪያ ቤቶች ጋር በመተባበር የሂሳብ አያያዝ እና የኦዲት ሙያ ትክክለኛውን ፈር ይዞ እንዲዳብር ጥረት ያደርጋል፤
- 13. ከሌሎች ክልሎች የኦዲት መ/ቤቶች እና ቁጥጥር ቢሮዎች ጋር የኦዲት ተግባር የሚዳብርበትን ሁኔታ በተመለከተ የቅርብ የሥራ ግንኙነትና ትብብር ያደርጋል፤

- 7. issue directives, in cooperation with other concerned offices regarding accounts and property auditing procedures and standards;
- 8. where it is necessary, require internal auditors of any Regional Government offices to audit the accounts and property of their offices and report the finding;
- 9. where it is necessary, train internal auditors in cooperation with the concerned organs;
- 10. where it has reason to believe that any account has been kept in a criminal and dishonest manner, impound such books, documents, ledgers, vouchers and other materials related to such account;
- 11. shall give the necessary advice on the financial and accounting regulations to be prepared by the Bureau of Finance and Economic Development,
- 12. make efforts, in cooperation with other concerned Regional Offices, with a view to promote the Accounting and Auditing Profession; and ensure that the development of the Accounting and Auditing Profession of the Regional Government is in the right direction;
- 13. maintain closer contact and cooperation with the Audit and Control Offices of the Regional Governments with a view to enhance the development of auditing;

- 14. Hantidhawraha Guud marka uu sida ku xusan firqadaha 1,2,3,4,5, iyo 7 ee qodobkan hantidhawrayaasha cadaymaha haysta kuwa uu ka xusho baadhista ugu wakiisho waxaa looga baahan yahay inuu dabagalo oo xaqiijiyo hantidhawrkaasi inuu waafaqsan yahay heererka hantidhawrka u degsan. Arrintan fulinteedana xafiiska hantidhawka guud ayaa awaamiir kasoo saari doona.
- 15. Isagoo diyaarinaya shuruudaha looga baahan yahay ayaa wuxuu bixiyaa, cusboonaysiiyaa, xannibaa, ama buriyaa shatiyada caddaymaha ah ee ay u baahan yihiin inay deegaanka kaga shaqaystaan h/dhawrayaasha raba inay si gaar ah ugu shaqaystaan xirfadda h/dhawrka iyo aqoonyahanada xisaabaadka ee raba inay si gaar ah ugu shaqaystaan xirfadda xisaabaadka.
- 16. Isagoo kala tashanayaa xafiiska hantidhawraha guud ee dawladda federaalka, ayaa wuxuu soo saaraa awaamiir u saamaxaysa inuu bixiyo, xannibo, ama uu buriyo caddaynta xaqiijinta tayada xirfada hantidhawrka iyo aqoonyahanada xisaabaadka gaarka u shaqaysta.
- 17. Marka uu bixinayo ama cusboonaysiinayo Shatiyada caddaymaha wuxuu ka qaadayaa khidmadda adeegga ee lagu xaddidi doono awaamiirta lagu soo saari doono ayadoo la raacayo bayaanankan.
- 18. Wuxuu soo saaraa oo uu dhaqangaliyaa awaamiirta anshax-xirfadeedka, awaamiirta dabagalka iyo xakamaynta iyo awaamiirta kale loo baahdo ee ay ku dhaqmayaan xirfadlayaasha gaarka ugu shaqaysta xirfadaha hantidhawrka iyo xisaabaadka.

- 14. የክልሉ ዋና ኦዲተር መስሪያ ቤት በዚህ አንቀጽ ንዑስ አንቀጽ ፩፣፪፣፫፣፬፣፭ እና ፮ መሠረት የብቃት ማረጋገጫ የተሰጣቸውን ኦዲተሮች በመመልመል ኦዲት ሲያስደርግ ኦዲቱ ደረጃውን የጠበቀ ስለመሆኑ የመቆጣጠርና የማረጋገጥ ኃላፊነት አለበት። ዝርዝር አፈጻጸሙን በተመለከተ የክልሉ ዋና ኦዲተር መስሪያ ቤት መመሪያ ያወጣል።
- 15. በክልሉ ውስጥ በኦዲት ሙያ ለሚሰሩ ኦዲተሮችና የሂሳብ አያያዝ ስራ ለሚያከናውኑ የሂሳብ አዋቂዎች በሥራው መስክ ለመሰማራት የሚያስችለውን የምስክር ወረቀት መመዘኛ በማውጣት ይሰጣል፣ ያድሳል፣ ያግዳል፣ ይሰርዛል።
- 16. ከፌደራል መንግስት ዋና ኦዲተር መ/ቤት ጋር በመመካከር የኦዲተሮችንና የሂሳብ አያያዝ ባለሙያዎችን የብቃት ማረጋገጫ የምስክር ወረቀት ለመስጠት ለማገድና ለመሰረዝ የሚያስችል ወጥነት ያለው መመሪያ ያወጣል።
- 17. የምስክር ወረቀቶችን በሚሰጥበትና በሚታደስበት ጊዜ በዚህ አዋጅ መሠረት በሚወጣ ደንብ የሚወሰነውን የአገልግሎት ዋጋ ያስከፍላል።
- 18. በኦዲትና ሂሳብ አያያዝ ላይ የተሰማሩ ባለሙያዎች የሚከተሉት የሙያ ስነ-ምግባር መመሪያ የቁጥጥርና የክትትል መመሪያዎችና ሌሎች መመሪያዎችን አውጥቶ ስራ ላይ ያውላል።

- 14. where the Office of the Regional Auditor General cause as per Sub-Articles (1),(2),(3),(5),(6) and (7) of this Article by recruiting competent authorized auditors; it shall assume responsibility for the quality of audit carried out under such arrangement. The Office of Regional Auditor General shall issue detailed directive for implementation of this provision.
- 15. Issue, renew, suspend and cancel certificates of competence of private auditors and accountants who provide auditing and accounting services in the region:
- 16. Make efforts, in cooperation with the Office of the Federal Auditor General, with a view to promote the Accounting and Auditing Profession; take appropriate measures to ensure that the development of the Accounting and Auditing Profession of the Regional Government is in the right direction;
- 17. Charge fees for the issuance and renewal of such certificates in accordance with directives issued by the Regional Auditor General.
- 18. Issue directives, in cooperation with other offices concerned, regarding accounts and property auditing procedures and standards;

**Qaybta Saddexaad**  
**Hanaanka Xulashada &**  
**Magacaabista HantiDhawraha Guud**

**7:- Magacaabista**

1. Hantidhawraha guud ee deegaanka waxaa magacaaba golaha deegaanka, marka madaxwaynaha deegaanku u soo dhaweeyo.
2. Hantidhawraha Guud wuxuu hoos tagaa Golaha deegaanka. Labada kalfadhi inta u dhaxaysana ee Goluhu kala maqan yahayna wuxuu hoos tagayaa Madaxweynaha Dawladda deegaanka.

**8:- Xulashada**

Shuruudaha lagu xulanayo waa sidan hoos ku xusan:-

1. Waa inuu Deegaanka u dhashay.
2. Waa inuu u hogaansan yahay dastuurka dawladda deegaanka.
3. Waa inuu khibrad u leeyahay xirfadda hantidhawrka ama xirfad kale oo xidhiidh la leh.
4. Waa inuu yahay qof magac fiican ku kasbaday dadaal badni, dhaqan wanaag iyo aamin nimo.
5. Waa inuu yahay qof aan hadda ka hor lagu eedayn danbiyo kala duwan islamakaana aan lagu xukumin.
6. Waa inuu yahay qof caafimaad qaba oo shaqadiisa si fiican u gudan karaya.
7. Waa inuu noqdo qof siyaasad ahaan dhex-dhexaad ah oo xisbiyada ka madax banaan.

**ክፍል ሦስት**

**የዋናው ኦዲተር አሻሻያዎች ተጠሪነት**

**7. የክልሉ ዋና ኦዲተር አሻሻያዎች ተጠሪነት**

1. የክልሉ ዋናው ኦዲተር መሥሪያ ቤትን የሚመራ ዋና ኦዲተር በክልሉ ፕሬዝዳንት አቅራቢነት በክልል ምክር ቤት ይሾማል፤
2. የክልሉ ዋና ኦዲተር ተጠሪነት ለክልሉ ምክር ቤት ይሆናል። የክልል ምክር ቤት በሥራ ላይ በማይሆንበት ጊዜ ተጠሪነቱ ለክልሉ መንግሥት ፕሬዝዳንት ይሆናል።

**8. ለሹመት የሚያበቁ መመዘኛዎች**

ለሹመት የሚያበቁ መመዘኛዎች የሚከተሉት ይሆናሉ:-

1. ዜግነቱ የክልሉ ተወላጅ የሆነ፤
2. ለኢትዮጵያ ፌዴራላዊ ዲሞክራሲያዊ ሪፐብሊክ ሕገ መንግሥት ተገዥ የሆነ፤
3. በኦዲት ሥራ ወይም አግባብነት ባለው ሌላ ሙያ የሰለጠነ እና ሰፊ እውቀትና ልምድ ያለው፤
4. በታታሪነቱ፣ በታማኝነቱ እና በሥነ ምግባሩ መልካም ስም ያተረፈ፤
5. በወንጀል ጥፍት ተከሶ ያልተፈረደበት፤
6. ሥራውን ለመሥራት የሚያስችል የተሟላ ጤንነት ያለው፤
7. ከማንኛውም የፖለቲካ ፓርቲ ገለልተኛ የሆነ።

**PART THREE**

**APPOINTMENT AND ACCOUNTABILITY OF THE AUDITOR GENERAL**

**7. Appointment and Accountability of the Regional Auditor General**

1. The Regional Auditor General who heads the Office of the Regional Auditor General shall be appointed by the Regional Council upon recommendation by the President of the Regional State;
2. The Regional Auditor General shall be accountable to the Regional Council and, between sessions shall be accountable to the President of the Regional State.

**8. Criteria for Appointment**

The following are criteria for appointment:

1. Shall be a Citizen of the Regional State.
2. Committed to abide by the provisions of the Revised Constitution of the Regional State.
3. Qualified in auditing or related field with extensive experience.
4. A person of proven integrity, hardworking and good ethical behavior.
5. No previous court ruling against for criminal proceedings.
6. Is in good condition of health to carry out his duties.
7. Political neutrality.



9:- Meelevn Iyo Hawlgalin

Madaxa lagu magacaabo jagada hantidhawraha guud marka uu dhameysto muddada xilka magacaabista ah, haddii aanu gaadhin da'diisu wakhtigii hawlgabka, waxaa loo raadin fursado lagu meeleeyo xafiisyada ama hay'adaha kale ee dawladda jagada ku haboon.

10:-Mudada Shaqo ee hantidhawraha Guud

1. Mudada shaqo ee hantidhawraha guud waa lix sano.
2. Marka ay dhamaato mudada shaqo ee ku xusan farqada 1<sup>aad</sup> ee qodobkan, waxaa dib loogu magacaabi karaa mar labaad oo kaliya.

11:- Sababaha keeni kara in xilka laga qaado Hantidhawraha Guud

Hantidhawraha Guud wuxuu xilka ku waayi karaa ama lagaga xayuubin karaa qodobadan hoos ku xusan:-

1. Marka la xaqiijiyo in uuna xilkiisa si habsami leh u gudan Karin xaalado caafimaad awgeed.
2. Marka si cad loo xaqiijiyo inaanu shaqada karti u lahayn.
3. Marka la xaqiijiyo inaanu lahayn ka go'naansho uu shaqada ku gutto ama lagu arko anshax/dhaqan xumo.
4. Marka la xaqiijiyo inuu galay musuq ama falal kale oo sharciga ka hor imanaya.
5. Marka uu gaadho da'da hawlgabka.
6. Marka ay dhamaato mudadiisa shaqo.
7. Marka arimo la xidhiidha caafimaad daro joogto ah ama sababa kale awgood uu qoraal ku dalbado in uu shaqada ka tago.

9. ተመድቦ ስለመሰራት

ተሻሻሚዎቹ በሥራ ዘመናቸው ማብቂያ ላይ እድሜያቸው ለጡረታ ያልደረሰ ከሆነ በመንግሥት መሥሪያ ቤቶች ወይም ድርጅቶች ውስጥ ተመድቡዎቹ እንዲሰሩ ሁኔታዎች ይመቻቹላቸዋል።

10. የሥራ ዘመን

1. የዋና ኮዲተሩ የሥራ ዘመን ስድስት ዓመት ይሆናል፤
2. በዚህ አንቀጽ ንዑስ አንቀጽ (፩) የተገለጸው የሥራ ዘመን ካበቃ በኋላ ዋና ኮዲተሩ እንደገና ሊሾሙ ይችላሉ።

11. ተሻሻሚዎች ከኃላፊነት የሚነሱበት ሁኔታ

ዋና ኮዲተሩ በሚከተሉት ሁኔታዎች ከኃላፊነት እንዲነሱ ሊደረግ ይችላል:-

1. በሕመም ምክንያት ሥራውን በሚገባ ለማከናወን የማይችል መሆኑ ሲረጋገጥ፤
2. ግልፅ የሆነ የሥራ ችሎታ ማነስ መኖሩ ሲረጋገጥ፤
3. በሥራው ላይ በሚያሳየው ችልተኝነት ጥፋተኛ ሲሆን ወይም ምግባረ ብልሹ ሆኖ ሲገኝ፤
4. ሙስና መሥራቱ ወይም ህግን የሚፈረር ሌላ ድርጊት መፈፀሙ ሲረጋገጥ፤
5. የጡረታ ዕድሜ ላይ ሲደርስ፤
6. የሥራ ዘመኑ ሲያበቃ፤
7. ቀጣይነት ባለው የጤና ጉድለት ወይም በሌላ ምክንያት በገዛ ፍቃዱ ሥራውን ለመልቀቅ በጽሁፍ ሲጠይቅ፤

9. Being assigned in Government Offices

Upon vacating his office at the end of his term appointee shall be assigned to work in government offices and organizations provided that he has not attained pension age.

10. Tenure of service of the Auditor General

1. The term of Office of the Regional Auditor General shall be six years.
2. Notwithstanding sub-article (1) of this Article the Regional Auditor General may be appointed for another term.

11. Removal of the State Auditor General

The Regional Auditor General may be removed from Office under the following conditions:

1. inability to perform his duties due to apparent health condition ;
2. incompetence;
3. lack of commitment to discharge their responsibilities and for reasons of unethical practice;
4. involvement in corruption and/or committing unlawful act;
5. attained pension age;
6. end of tenure of service;
7. written request for resignation due to prolonged poor health and other sufficient reason;

8. Arrimaha lagu xeeriyay farqada 1- 4 iyo 7 ee qodobkani 8 wuxuu dhaqangalaya marka ay arrinta ku cad ay soo baadhan islamarkaana soo cadeeyan guddiga jootada ah ee golaha u qaabilsan arrintani islamarkaana u golaha deegaanku ku ansixiyo cod sadeex daloolow labo meelood ah;

**12:-Buuxinta booska Banaanaada**

Marka jagada hantidhawraha guud ee deegaanku ku banaanaato sababaha ku cad Qodobka 11<sup>aad</sup> ee bayaankan ama uu geeriyoodo, Afhayeenka Golaha ayaa agaasimayaasha hantidhawrka midkood mudo aan ka badnayn saddax bilood si ku meel gaadh ah xilka xafiiska ugu sii magacaabaya.

**Qaybta Afraad**

**Awoodaha & Waajibaadka Hantidhawraha Guud**

**13:- Awoodaha & Waajibaadka Hantidhawraha Guud ee Deegaanka**

Hantidhawraha guud ee deegaanku isagoo ah masuulka sare ee xafiiska hantidhawrka guud awoodaha iyo waajibaadka lagu siiyey qodobka 6<sup>aad</sup> ee bayaanka waxaa u dheer ee uu awoodaha & waajibaadka hoos ku qeexan:-

1. Warbixinta guud ee sanadlaha ah ee shaqooyinka xafiiska iyo warbixinta baadhista lagu fuliyey sida uu dhigayo qodobka 6<sup>aad</sup> farqadihiisa 1, 2, 3, 4, 5, iyo 6 ee Bayaankan ayuu Golaha horgeeyaa.
2. Wuxuu baadhaa xisaab-xidhka guud ee dakhliga iyo kharashka, khayraadka iyo daymaha, iyo waliba cadeymaha lacagta khuseeya ee dawlada deegaanka ee sannad miisaaniyadeedkii tagey ee uu markuu sanadku dhamaado mudo 6 bilood gudaheed ah ugu soo gudbiyo xafiiska maaliyada & Hor/dhaqaalaha.

8. ከንዑስ አንቀጽ ፩፣፪፣፫፣፬ እና ፯ ያሉት ተፈጻሚ የሚሆኑት ከምክር ቤቱ አባላት መካከል በሚቋቋም ኮሚቴ ተጣርቶ ሲረጋገጥና ለምክር ቤቱ ቀርቦ በሁለት ሶስተኛ ድምፅ የምክር ቤቱን ውሳኔ ሲያገኝ ይሆናል፡፡

**12. ክፍት ቦታ**

የክልል ዋና ኦዲተር ቦታ በዚህ አዋጅ አንቀጽ ፲፩ ውስጥ በተገለጹትና በሞት ምክንያት ክፍት የሆነ እንደሆነ የምክር ቤቱ አፈገብኛ ከኦዲት ዳይሬክተሮች አንዱን ከሞሱት ወር ላልበለጠ ጊዜ መድቦ ሊያሠራ ይችላል፡፡

**ክፍል አራት**  
**የክልል ዋና ኦዲተር**  
**ሥልጣንና ተግባር**

**13. የክልል ዋና ኦዲተር ሥልጣንና ተግባር**

የክልል ዋና ኦዲተር መሥሪያ ቤት የበላይ ኃላፊ በመሆን በዚህ አዋጅ አንቀጽ ፮ ለመሥሪያ ቤቱ የተሰጠውን ሥልጣንና ተግባር በሥራ ላይ ከማዋል በተጨማሪ ከዚህ የሚከተሉት ሥልጣንና ተግባራት ይኖሩታል፡-

1. በዚህ አዋጅ በአንቀጽ 6 ንዑስ አንቀጽ (1)፣ (2)፣ (3)፣ (4)፣ (5) እና (6) መሠረት ስለሚከናወነው ምርመራና ስለመሥሪያ ቤቱ ሥራዎች አጠቃላይ ዓመታዊ ሪፖርት ለክልል ምክር ቤት ያቀርባል፡፡
2. የገንዘብና ኢኮኖሚ ልማት ቢሮ የክልል መንግሥት ያለፈውን በጀት ዓመት ገቢና ወጪ ሂሳብ፣ ሀብትና ዕዳ እንዲሁም የመንግሥት ገንዘብ ነክ የሆኑ መረጃዎችን የሂሳብ መግለጫዎች የበጀት ዓመቱ እንደተጠናቀቀ በስድስት ወር ውስጥ ዘግቶ ለምርመራ ለክልል ዋና ኦዲተር ይልካል፡፡

8. The provisions of Sub Articles 1-4 and 7 of this Article shall be effected upon investigation and confirmation by the committee of the Regional Council constituted for this purpose and when decided by 2/3 vote of the Regional Council.

**12. Vacancies**

The Speaker of the State Council shall select and assign from amongst the Audit Directors as an acting Auditor General for a maximum of three months if the position of Auditor General is vacant due to the reasons mentioned in Article 11 above and for reasons of death.

**PART FOUR**

**POWERS AND DUTIES OF THE STATE AUDITOR GENERAL**

**13. Powers and Duties of the State Auditor General**

The State Auditor General shall be the head of the Office of the State Auditor General and shall in addition to implementing the powers and duties of the office Provided for under Article 6 of this Proclamation, have the following powers and duties:

1. Submit a consolidated annual audit report performed under sub-Articles (1), (2), (3), (4), (5) and (6) of Article 6 and on the activities of the Office of the Auditor General to the Council.
2. review the annual report which the Bureau of Finance and Economic Development shall submit to it, within six months from the end of budget year, concerning the Regional Government receipts and expenditures, assets and liabilities as well as the financial statistical data;

- 3. Marka warbixinta xisaab-xidhkaasi soo gaadho muddo afar (4) bilood gudahood ah ayuu intuu baadhista dhamaystiro natiijada iyo talabixintiisaba u diraa madax-xafiiseedka xafiiska maaliyadda iyo h/dhaqaalah.
- 4. Sida ku xusan qodobka 6<sup>aad</sup> farqadiisa 7<sup>aad</sup> natiijada madaxda loo gudbiyey fikirka iyo diimada ay ka soo celiyaan haddii aanu u garaabin warbixinta farqada 1<sup>aad</sup> ee qodabkan ku xusan ayuu ku darayaa.
- 5. Wuxuu xafiiska u habeeyaa hannaan u sahlaya gudashada masuuliyadiisa shaqo.
- 6. Wuxuu diyaariyaa una dhaweeyaa golaha qorshaha shaqo iyo miisaaniyada sannadka ee xafiiska marka la ansixiyana dhaqan galiyaa.
- 7. Wuxuu diyaarinayaa qaab dhismeedka xafiiska iyo cabbirka mushaaharka (salary scales) oo intuu golaha ka ansixiyo ayuu mushaarka iyo gunooyinkoodaba shaqaalaha siinayaa. Golaha ayaa xeer-nidaamiye ka soo saaraya faah-faahinta fulinteeda.
- 8. Isagoo ilaalinaya ujeedooyinka asaasiga ah ee sharciga iyo xeerka shaqaalaha dawladda ayuu isagoo waafajinaya xeer-nidaameedka goluhu soo saaro shaqaalaynayaa shaqaalaha xafiisku u baahdo kuna maamulayaa.
- 9. Marka uu lagama maarmaan u arko isagoo awaamiir cad siinaya dabagalna ku samaynaya wuxuu hawlaha hantidhawrka fulintooda u wakiilan karaa hantidhawrayaal madaxbanaan ama xirfadlayaal kale

- 3. ዋና አዲተሩም የሂሳብ ዘገባው በደረሰው በ4 ወር ጊዜ ውስጥ ምርምራ በማድረግ ሪፖርቱን ከአስተያየቱ ለቢሮ ሀላፊው ይልካል፤ ለክልል ምክር ቤት በሚያቀርበው ዓመታዊ ሪፖርት ውስጥ ሪፖርቱ እንዲካተት ያደርጋል፤
- 4. በዚህ አዋጅ አንቀጽ 6 ንዑስ አንቀጽ 7 መሠረት ውጤቱን እንዲያውቁ የተደረጉት አካላት የሰጡት አስተያየትና ያቀረቡት ተቃውሞ አጥጋቢ ያለመሆኑን የገመተ እንደሆነ ይህን በዚህ አንቀጽ ንዑስ አንቀጽ (1) በተጠቀሰው ሪፖርት ውስጥ ያስገባል፤
- 5. ተግባሩን በሚገባ ለማከናወን በሚያስችል አኳኝን መሥሪያ ቤቱን ያደራጃል፤
- 6. የመሥሪያ ቤቱን በጀት አዘጋጅቶ ለክልል ምክር ቤት ያቀርባል፤ ሲፈቀድም በሥራ ላይ ያውላል፤
- 7. የመ/ቤቱን መዋቅርና የደመወዝ ስኬል በማዘጋጀትና በክልል ምክር ቤት በማፀደቅ የሠራተኞችን ደመወዝና የጥቅማ ጥቅምቶቻቸውን ክፍያ ይፈጽማል፤ ዝርዝር አፈጻጸሙን በተመለከተ ምክር ቤቱ ደንብ ያወጣል፡፡
- 8. በክልል ፕብሊክ ሠርቪስ ህግና ደንብ ውስጥ የተመለከቱትን መሠረታዊ ዓላማዎች ጠብቆ የክልል ምክር ቤት በሚያወጣው ደንብ መሠረት ለመሰሪያ ቤቱ አስፈላጊ የሆኑ የሠራተኞችን ይቀጥራል፤ ያስተዳድራል፤
- 9. ለሥራው አስፈላጊ ሆኖ ሲገኝ በቂ መመሪያ በመስጠትና በመቆጣጠር የአዲት ሥራ እንደአግባቡ በግል አዲተሮች ወይም በሌሎች ባለሙያዎች እንዲከናወን ይወክላል፤

- 3. The Auditor General shall comment on the annual report within four months of receipt, and submit his comments thereon to the Bureau; include same in his annual report to be submitted to the Regional Council.
- 4. include the objections and comments raised by the organs notified under Article 6(7) of this Proclamation in the report indicated in sub-Article (1) of this Article where they appear to him unsatisfactory;
- 5. organize the office of the Regional Auditor General so as to properly carry out his duties;
- 6. Prepare and submit the budget of the Office of the Regional Auditor General to the Regional Council and implement same upon approval;
- 7. Shall prepare and submit the organization structure and salary scale of the Office and effect payment of their salary and benefits when approved by the Regional Council; the Regional Council shall issue regulation for implementation of this provision.
- 8. Hire and administer the necessary staffs based on the rules and regulations enacted by the Regional Council and based on the basic objectives of the Regional Public Service rules.
- 9.. Where it is necessary, delegate with the necessary instruction, private Independent auditors or other professionals to carry out audits;

**Qaybta Shanaad**  
**Qodobka Kala Duwan**

**ክፍል አምስት**  
**ልዩ ልዩ ድንጋጌዎች**

**PART FIVE**

**MISCELLANEOUS PROVISIONS**

14:- **Miisaaniyadda iyo Baadhista Xisaabaadka**

1. Miisaaniyadda loo ansixiyo xafiiska, gaar ahaan miisaaniyadda hawl-fulinta, saddexdii biloodba hal mar ayaa horumaris ahaan xisaabta (account) magaca xafiiska hantidhawrka guud bangiga ugaga furan loogu shubayaa.
2. Xisaabaadka xafiiska hantidhawrka guud ee deegaanka waxaa baadhaya hantidhawre madax banaan Goluhu ama marka Goluhu kala maqan yahay Madaxweynaha Deegaanku u xil saaro. Xafiiskuna wuxuu jawaab ka bixiyaa warbixinta baadhiista ee la soo bandhigo.

15:- **Nidaamka Hanti-Dhawr Iyo Xaddidaadda Muddada**

1. Hantidhawraha Guud wuxuu xisaabaadka ku sameeyaa baadhis qoto-dheer oo hal hal ah ama wuxuu adeegsan karaa habka muunadda si uu u qiimeeyo nidaamka xakamaynta gudaha ee hay'ada la hanti-dhawrayo. Hase ahaate, sida ku xusan qodobka (13) farqadihiisa (1) iyo (2) ee bayaankan, waa in warbixinta hantidhawrka ee xisaabaadka la baadhay lagu qeexo xisaab kasta sida loo hanti-dhawray iyo baaxadda baadhista.
2. Hantidhawraha guud markuu baadhista samaynayo sanad miisaaniyadeedka uu baadhayo intii ka horaysay laba sano wax ka badan dib umasii baadhi karo. Hase ahaate, haddii qiyaastiisa uu aaminsan yahay in dambi la sameeyey labada sano iyo in kabadanba intuu dib u dhaafo ayuu baadhi karaa.

14. **በጀትና ሂሳብ ምርመራ**

1. ለክልል ዋና ኦዲተር መሥሪያ ቤት ከተፈቀደው በጀት ውስጥ የየሶስት ወር ድርሻ የሆነው የሥራ ማስኬጃ በክልል ዋናው ኦዲተር መሥሪያ ቤት ስም በተከፈተው የባንክ ሂሳብ ውስጥ በአንድ ጊዜ በቅድሚያ እንዲቀመጥ ይደረጋል።
2. የክልል ዋና ኦዲተር መሥሪያ ቤት ሂሳብ በክልል ምክር ቤት፣ ምክር ቤቱ በሥራ ላይ በማይሆንበት ጊዜ በክልል ፕሬዚዳንት በሚሰየም ገለልተኛ ኦዲተር ይመረመራል።

15. **ስለኦዲት ሥርዓት ወሰን እና የጊዜ ገደብ**

1. የክልል ዋና ኦዲተር አንድን ሂሳብ ኦዲት ሲያደርግ እንደነገሩ ሁኔታ አንድ በአንድ፣ በዝርዝር ወይም በአልፎ አልፎ የኦዲት ዘዴ ሊመረምር ይችላል። ቢሆንም በዚህ አዋጅ አንቀፅ (13) ንዑስ አንቀጽ (1) እና (2) መሠረት ሂሳቦችን ኦዲት አድርጎ በሚያቀርበው ዘገባ ውስጥ ለእያንዳንዱ ሂሳብ ያመራመሩን ሁኔታና ጥልቀት መግለፅ አለበት።
2. የክልል ዋና ኦዲተር የሚያደርጋቸው ምርመራዎች ከሚመረመረው የበጀት ዓመት ወደኋላ ከሁለት በጀት ዓመታት ማለፍ የለባቸውም። ነገር ግን በእርሱ ግምት ወንጀል መፈጸሙን ያመነ እንደሆነ ከተባሉት ሁለት የበጀት ዓመት ወደኋላ አልፎ ሊመረመር ይችላል።

14. **Budget and Auditing**

1. Proportionate quarterly appropriations of the operational budget of the approved budget of the office of the Regional Auditor General shall be deposited in advance in the bank account opened in the name of the Office of the Regional Auditor General.
2. The Accounts of the Office of the State Auditor General shall be audited by a body to be designated by the Regional or by the president of the Regional State, where the Council is not in session, as the case may be.

15. **Audit Procedure and Period of Limitation**

1. the Regional Auditor General may audit accounts in full or by a system of spot-checking which-ever he deems it appropriate in a given case provided, however, that any report which he submits, in accordance with sub-Articles (1) and (2) of Article 13 of this Proclamation concerning the results of Audits of the accounts, shall contain a statement describing the nature and extent of the audit performed with respect to each account..
2. The Regional Auditor General shall not perform audits covering beyond a period of two fiscal years prior to the fiscal year upon which the audit is to be performed unless he believes that a crime has been committed.

3. Hantidhawraha Guud ee deegaanku marka uu xisaabaadka baadhayo waa inuu baadhistiisa ku saleeyaa heerarka caalamiga ah ee hantidhawrka dawladda.

16:- **Waaajibaadka xafiisiyada La hantidhawrayo**

1. Shakhshi kasta ama masuulka xafiiska ama hay'adda la hantidhawrayo buugaagta, diiwaanada, lejarada, foojarada, dhokumeentiyada, iyo cadaymaha kale ee qoraal iyo afba ah ee hantidhawraha guud, hantidhawrayaasha xafiiska ama wakiilada matalaya hanta-dhawraha guud ay u arkaan inay baadhista muhiim u yihiin oo ay ka dalbadaan wuxuu ku qasban yahay inuu isla markaaba iyagoo dhamaystiran u keeno.
2. Hay'adaha bayaankan awooda lagu siiyey xafiiska hantidhawrka guud inuu dabagalo lacagtooda iyo hantidoodaba qof kasta oo gacanta ku haya ama bixiyay ama kharashgareeyay ama madaxa xisaabaadkooda ah wuxuu ku qasban yahay inuu ku gacan siiyo baadhista xisaabtiisa.
3. Xafiisyada dawladda ee la hantidhawray waxaa waajib ku ah inay muddo 15 maalmood gudahood ah kaga talaabo qaataan talooyinka iyo fikradaha sixitaan ee loogu soo bandhigay warbixinta natijoooyinka baadhiseed ee xafiiska hantidhawrka guud ee deegaanku u soo gudbiyo. Waxaa kale ee looga baahan yahay in muddadaasi gudaheeda ay xafiiska hantidhawrka guud ku soo ogaysiiyaan talaabooyinka sixitaan ee ay qaadeen ama haddii qaadi kari waayeenna ay sababta u cadeeyaan.

3. የክልል ዋና ኦዲተር የሂግብ ምርመራ ሲያደርግ በዓለም አቀፍ የመንግሥት የኦዲት ደረጃዎች መሠረት ይሆናል።

16. የተመርማሪዎች ግዴታ

1. የክልል ዋና ኦዲተር፣ የመሥሪያ ቤቱ ኦዲተሮች ወይም የክልል ዋናው ኦዲተር ወኪሎች ለምርመራ ጠቃሚና አስፈላጊ የሚመስሏቸውን መጻሕፍት፣ መዘክሮች፣ መዝገቦች፣ ሰነዶችና ሌሎች የጽሑፍና የቃል መረጃዎች ሁሉ ሲጠይቁ የተጠየቀው ግለሰብ፣ ሠራተኛ ወይም ባለሥልጣን በትክክልና በተሟላ አኳኋን ወዲያውኑ የማቅረብ ግዴታ አለበት።
2. የክልል ዋና ኦዲተር መሥሪያ ቤት እንዲቆጣጠራቸው በዚህ አዋጅ ሥልጣን የተሰጠው አካላትን ገንዘብ ወይም ንብረት የተረከበ፣ ወጪ ያደረገ፣ የክፍለ ወይም ለሂግብ ኃላፊ የሆነ ማንኛውም ሰው ሲጠየቅ ሂግቡን ኦዲት የማስደረግ ግዴታ አለበት።
3. ተመርማሪ መሥሪያ ቤቶች በክልል ዋና ኦዲተር በተላኩ ሪፖርቶች በተገለፁ ግኝቶች ላይ ተገቢውን የእርምጃ እርምጃ እንዲወስዱ በተሰጡ የማሻሻያ ሃሳቦችና አስተያየቶች መሠረት ከ፳ ቀናት ባልበለጠ ጊዜ ውስጥ እርምጃ የመውሰድ ግዴታ አለባቸው። የወሰዱትን እርምጃ እና ለመውሰድ ካልቻሉ ምክንያቱን በመግለጽ ለክልል ዋናው ኦዲተር መሥሪያ ቤት ከላይ በተጠቀሰው የጊዜ ገደብ ውስጥ ማሳወቅ አለባቸው።

3. The Regional Auditor General shall carry out Audits based on International Standard of Supreme Audit Institutions.

16. **Duties of Persons to be Audited**

1. any individual, employees or an official, upon request by the Regional Auditor General, Auditors of the Office of the Regional Auditor General or Representatives of the Regional Auditor, General, shall, forthwith, make available correct and complete books, documents, ledgers, vouchers and all other documentary or oral evidence which the Auditors deemed it useful and necessary for auditing.
2. any person who has had in his custody or has paid or has expended or is in charge of the accounts of the money and property of the organs auditable by the office of the Regional Auditor General under the provisions of this proclamation, shall, upon request, have the obligation to have his accounts audited..
3. Auditable entities are obliged to take corrective measures, within 15 days from the date of delivery, on recommendations and comments included in the audit reports sent to them by the Regional Auditor General; if they are unable to take such measures, shall inform the same and the reasons thereof to the Regional Auditor General within the period specified herein.

- 4. Madaxda dhaliilaha xafiisyadooda ku xusan yihiin warbixinta hantidhawraha guud golaha u gudbiyo waxaa waajib ku ah intay talaabo sixitaan oo dhaliilahaasi lagu saxayo ka qaataan ay wargaliyaan golaha iyo hantidhawraha guudba.
- 5. Xafiis kasta oo la hantidhawrayo wuxuu ku qasban yahay inuu xafiis ay ku shaqayn karaan siiyo hantidhawrayaasha baadhaya ee uu hantidhawraha guud u soo diray isagoo gudanaya waajibaadkiisa.

**17: Ku Qasbanaanta Gacansiinta**

Si xafiisku awoodiisa iyo waajibaadkiisa shaqo uga midha dhaliyo oo u gutto, xafiis kasta iyo qof kasta waxaa waajib ku ah inuu taageeradii looga baahdo ku gacan siiyaan.

**18: Habdhaqanka/Anshaxa iyo Xasaanadda Xirfadeed**

- 1. Hantidhawrayaasha xafiiska wuxuu waajib ka saaran yahay in ay dhawraan oo ay ku dhaqmaan habdhaqanka anshaxa xirfadeed ee uu hantidhawraha guud soo saaro.
- 2. Hantidhawraha guud iyo hantidhawrayaasha kaleba laguma dacwayn karo shaqooyinka hantidhawr ee ay u fuliyaan qaab waafaqsan shuruucda dalka, habdhaqanka/anshaxa xirfadeed iyo heerarka caalemiga ah ee hantidhawrka dawladda.
- 3. Warbixinaha loo diyaariyo shaqo-hawleedka Golaha ee hantidhawraha guud soo jeediyo waxay ka mid noqonayaan warbixinaha Golaha. Sidaasi darteed, dacwo dambi ama madani oo ku salaysan warbixintaas laguma eedayn karo hantidhawraha guud.

- 4. የክልል ዋና አዲተር ለክልል ምክር ቤት በሚያቀርበው ሪፖርት ውስጥ ድክመት የታየባቸው መሥሪያ ቤቶች ኃላፊዎች በታዩት ድክመቶች ላይ አስፈላጊውን የማስተካከያ እርምጃ ወስደው ይህንኑ ለምክር ቤቱና ለክልል ዋናው አዲተር የማሳወቅ ግዴታ አለባቸው፡፡
- 5. ማንኛውም ተመርማሪ የክልል ዋና አዲተር ተግባርና ኃላፊነቱን ለመወጣት ይቻላው ዘንድ የመደበው አዲተር ሥራውን ለማካሄድ የሚያስችለውን ቢሮ አዘጋጅቶ የመስጠት ግዴታ አለበት፡፡

- 4. The Head of any audited office, whose weaknesses were commented in the report of the Regional Auditor General submitted to the State Council, shall have the duty to take appropriate remedial measures and inform same to the Regional Council and the Regional Auditor General.
- 5. All audit entities shall prepare and provide office for the staff of Regional Auditor General to discharge duties and responsibilities of their office.

**17. የመተባበር ግዴታ**

መሥሪያ ቤቱ ሥልጣኑንና ተግባሩን ሥራ ላይ ለማዋል እንዲችል ማንኛውም መስሪያ ቤት እና ሰው አስፈላጊውን ድጋፍ መስጠት ይኖርበታል፡፡

**17. Duty to Co-operate**

All offices and person shall Co-operate in providing necessary support to enable the office to exercise its power and discharge its responsibility.

**18. የአዲት ባለሙያዎች የሙያ ሥነ-ምግባርና የሙያ ክለሳ**

- 1. የመ/ቤቱ አዲተሮች ዋና አዲተሩ የሚያወጣውን የሙያ ሥነ-ምግባር አክብረው የመሥራት ግዴታ አለባቸው፡፡
- 2. ዋና አዲተሩና አዲተሮች የሃገሪቱን ህግና የሙያ ሥነ-ምግባር እና ዓለም አቀፍ የመንግስት አዲት ደረጃዎችን አክብሮ ለሚያከናውኑት የአዲት ስራዎች አይከሰሱም፡፡
- 3. ለክልል ም/ቤት ሥራ ተዘጋጅተው በዋና አዲተሩ የሚቀርቡ ሪፖርቶች እንደ ክልል ምክር ቤት ሪፖርቶች አካል ሆነው ይቆጠራሉ፡፡ በእነዚህ ሪፖርቶች መነሻነት በዋና አዲተር ላይ ምንም ዓይነት የፍትሐ ብሔርም ሆነ የወንጀል ክሶች አይመሠረቱም፡፡

**18. Code of conduct and protection from liability of Auditor General and staff of the office of the Auditor General**

- 1. All auditors of the office shall discharge their duties, adhering to professional code of conduct issued by the Regional Auditor General.
- 2. Auditor General and other auditors of the office shall not be liable for the Audit activities they have conducted in good faith.
- 3. All report of the Auditor General published for the benefit of parliament shall be treated as parliamentary report and shall enjoy all privilege accorded to parliamentary report. No civil or criminal proceedings shall be instituted on the basis of these reports against the Auditor General or its staff.

19: Wajibbaadka Wargelinta

- 1. Xafiiska hantidhawrka guud marka uu geedi-socodka baadhista hantidhawr ku ogaado in la sameeyey faldambiyeed, waxaa waajib ku ah inuu la socodsiiyo (wargaliyo) Golaha, Xafiiska Xeer-Idaalinta Guud Iyo Cadaalada, iyo madaxa sare ee xafiiska ama hay'ada dawladeed ee la baadhay.
- 2. Marka lala kulmo xaaladaha hoos ku xusan waa in si degdeg ah xafiiska hantidhawrka guud ee deeganka loo wargeliyo;
  - b) Madaxda xafiisyada dawladda deegaanku marka ay soo saarayaan ama ay tarjumayaan xeernidaameedyo ama awaamiirta la xidhiidha maamulka maaliyadda, miisaaniyadda, kharash bixinta, iyo resiidhada dawladda deegaanka.
  - t) Marka heshiisyada la xidhiidha dawladda deegaanka la diyaarinayo, la bedalayo, ama la joojinayo.
  - j) Marka ay madaxda dawladda deegaanku qorsheynayaan inay hirgaliyaan talaabooyin isbedel aasaasi ah ku keeni kara nidaamka maamulka maaliyadda.

20 :- Xad Gudubka Iyo cigaabta

- 1. Qof kasta oo:-
  - b) U keeni waaya buugaagta, foojarada, diwaanada, dhokmantiyada, xogaha kale ee qoraalka ah ama aan qoraalka ahayn ee hantidhawraha guud si toos ah ama isagoo u maraya hantidhawrayaashiisa ama wakiiladiisa uu ka dalbado in loo keeno si uu u baadho,ama
  - t) U gudbiya hantidhawraha guud, hanta-dhawrayaasha xafiiskiisa ama wakiiladiisa xog been ah isagoo garanaya inay been tahay ama xog run ahaanteedda ayna jirin sabab macquul ah oo uu ku aamino inay run tahay, ama

19. የማሳወቅ ግዴታ

- 1. የክልሉ ዋናው ኦዲተር ኦዲት ሲያከናውን በጉዳዩ ላይ ወንጀል መሠራቱን ያመነ እንደሆነ ይህንኑ ለክልሉ ምክር ቤት፣ ለጠቅላይ ዐቃቤ ህግ እና ለሌሎች ጉዳዩ ለሚመለከተው ኦዲት ተደራጊ መሥሪያቤት ወይም ድርጅት የበላይ ኃላፊ ያሳውቃል።
- 2. የሚከተሉት ሁኔታዎች ሲያጋጥሙ ሳይዘገይ ለክልል ዋና ኦዲተር መ/ቤት ሊገለጽለት ይገባል።
  - ሀ) የክልሉ መንግሥት ባለስልጣኖች በጀት አያያዝን ወይም ከመንግሥት ደረሰኝና ክፍያ ጋር የተያያዙ ጠቅላላ ደንቦችን ወይም መመሪያዎችን ሲያወጡ ወይም ሲተረጉሙ።
  - ለ) የክልል መንግሥቱን የሚመለከቱ ስምምነቶች ሲመሠረቱ፣ መሠረታዊ ለውጥ ሲደረግባቸው ወይም ሲቋረጡ።
  - ሐ) የክልል መንግሥቱ ባለሥልጣናት በፋይናንስ አስተዳደር ሥርዓቱ ላይ መሠረታዊ ለውጥ ሊያስከትሉ የሚችሉ ድርጅታዊ ወይም ሌሎች እርምጃዎችን በሥራ ላይ ለማዋል ሲያቅዱ።

20. ጥፋትና ቅጣት

- 1. ማንኛውም ሰው:-
  - ሀ) የክልል ዋናው ኦዲተር በቀጥታ ወይም በኦዲተሮቹ ወይም በወኪሎቹ አማካይነት ለምርመራ እንዲቀርብለት የሚጠይቀውን መጻሕፍት፣ መዘክሮች፣ መዝገቦች፣ ሰነዶችና ሌሎች የጽሑፍ ወይም የቃል መረጃዎች ያላቀረበ፣ ወይም
  - ለ) ለክልል ዋናው ኦዲተር፣ ለመሥሪያ ቤቱ ኦዲተሮች ወይም ለወኪሎች ሀሰተኛ መሆኑን እያወቀ ሀሰተኛ መረጃ የሰጠ ወይም እውነተኛ መሆኑን ለማመን ምክንያት ሳይኖረው ማናቸውንም መረጃ የሰጠ፣ ወይም

19. Duty to Notify

- 1. The Regional Auditor General shall notify Regional Council, Bureau of Justice and General prosecution and the head of the audited Regional Government Office or Organization concerned where, in the course of his auditing, he has reasons to believe that an offence has been committed.
- 2. Office of the Regional Auditor General shall immediately be notified up on the following situation:
  - A. when regulations or directives issued in relation to Government budget, Accounting, receipt and payment systems by head of Regional Government offices;
  - B. When Regional Government related agreement are established, modified or terminated,
  - C. Plan of majors that could fundamentally alter present financial management practice by Regional Government Authorities.

20. Offences and Penalty

- 1. any person who:
  - A. fails to produce or make available books, documents, ledgers, vouchers or any other documentary or oral evidence which the Regional Auditor General directly or through his employees or his representatives requires for auditing; or
  - B. gives to the Regional Auditor General, the Auditors of the Office of the Regional Auditor General or its representatives any information which he knows to be false or which he has no reason to believe to be true; or

j) Caqabad ku noqda ama is hortaaga habsami usocodka shaqada hantidhawraha guud, ama

x) Sabab la'aan wakhtigii loogu talagalay aan talaabo ka qaadin talooyinkii iyo fikradihii sixitaan ee warbixinta hantidhawraha guud loogu gudbiyey, ama la ogaado inaanu diyaar u ahayn inuu fuliyo waxyaabaha uu bayaankani ku waajibiyey inuu fuliyo;

Haddii lagu helo, waxaa lagu ciqaabayaa xadhig u dhexeeya 5 (shan) ilaa 7 (todoba) sano ama ganaax lacageed oo gaadhaya 10,000.00 (toban kun) ilaa 30,000.00 (soddon kun) oo Bir ama labadaba.

2. Hantidhawre kasta oo;

b) Gudashada waajibaadkiisa shaqo ama xilkiisa ama waajibaadkiisa shaqo wixii laga rabay inuu qabto si aanu u qaban ama wax inuu qabto aanay ahayn si uu u qabto codsada in la siiyo hadiyad, lacag ama faa'iido kale, ama qawl rajo gelin ah aqbala amaba wixii loo keeno qaata; ama

t) Baadhista xisaabaadka ee uu wado dhokumenti uu og yahay inuu been yahay la baadhaha ku saxan ahaan uga gudooma ama dhokumenti uu og yahay inuu saxan yahay oo ay ahayd inuu ka gudoomo ka baaqsada, ama

j) lacagta dawladda deegaanka lunsada, ama qof kale ku gacan siiya ama la khaa'ima si uu u lunsado, ama

ሐ) የክልል ዋናው አዲተር ሥራ በሚገባ እንዳይከናወን ያሰናከለ፤ ወይም

መ) ያለበቂ ምክንያት በክልል ዋናው አዲተሩ በቀረቡ አዲት ሪፖርቶች በተሰጡ የማሻሻያ አስተያየቶችና ሃሳቦች ላይ በወቅቱ እርምጃ ያልወሰደ፤ ወይም በዚህ አዋጅ በተደነገገው መሠረት መፈፀም ሲኖርበት ለመፈጸም ፈቃደኛ ሆኖ ያልተገኘ፤

እንደሆነ ከአምስት እስከ ሰባት ዓመት በሚደርስ እሥራት ወይም ከብር 10,000 ሺ እስከ ብር 30,000 ሺ /አሥር ሺ ብር እስከ ሰላሳ ሺ ብር የገንዘብ መቀጫ ወይም በሁለቱም ይቀጣል፡፡

2. ማንኛውም አዲተር፡-

ሀ) የሥራ ግዴታውን ለመፈጸም ወይም በኃላፊነቱ ወይም በሥራ ግዴታው ማድረግ የሚገባውን ላለማድረግ ወይም ማድረግ የማይገባውን ለማድረግ ስጦታ፣ ገንዘብ ወይም ሌላ ጥቅም እንዲሰጠው የጠየቀ፣ የተስፋ ቃል የተቀበለ ወይም የቀረበለትን የወሰደ፤ ወይም

ለ) ለሚያደርገው የሂሳብ ምርመራ ተመርማሪው ያቀረበለት ሰነድ ሐሰተኛ መሆኑን እያወቀ እንደትክክለኛ ሰነድ ከያዘለት ወይም ትክክለኛነቱን እያወቀ ሊያዘለት የሚገባውን በሰነድ ሳይቀበለው የቀረ፤ ወይም

ሐ) የክልል መንግሥት ገንዘብ ያጭበረበረ ወይም ሌላ ሰው እንዲያጭበረብር ሁኔታዎችን በማመቻቸት የተባበረ ወይም ያሴረ፤ ወይም

C. Obstructs the proper carrying out of the functions of the Regional Auditor General; or

D. fails to take measures, within in a reasonable time from the date of delivery, on recommendations and comments included in the audit report of the Regional Auditor General; or fails to comply with the provisions of this Proclamation when he is required to do so;

Is punishable with imprisonment from 5 to 7 years or with a fine or Birr 10,000 to 30, 000 (ten thousand to thirty thousand) or with both such fine and imprisonment.

2. any Auditor who:

A. in consideration for the performance or for the omission of an act in violation of the duties proper to his office solicits, exacts a promise of or receives a gift, money or any other advantage; or

B. accepts any auditable document as genuine where he knows that it is not or unduly rejects any valuable document submitted to him by the one to be audited; or

C. defrauds or cooperates with others by creating conducive conditions so that they can defraud or conspires in defrauding money of the Regional Government; or



x) si uu u helo faa'iido aan daw ahayn ama qof kale u fududeeya si uu uga faa'iidaysto ama si uu qof kale u waxyeleeyo lumiya ama been u badala ama in loo badalo ogolaada buugaagta, diiwaanada, foojarada, dhokumeentiyada, iyo guud ahaan cadaymaha kale ee la baadhuhu u dhiibo,

Haddii lagu helo waxaa lagu ciqaabayaa 5 ilaa 10 (shan ilaa toban) sano oo xadhig ah ama lacag ganaax ah oo dhan 10,000.00 (toban kun) oo Bir ilaa 30,000.00 (soddon kun) oo Bir ama labadaba.

21: **Awooda Soo Saarista Xeer-nidaameedvo Iyo Awaamiir**

- 1. Goluhu wuxuu soo saari karaa xeer-nidaameedyada lama huraanka u ah hirgalinta qodobada Bayaankan.
- 2. Xafiiska hantidhawrka guudna wuxuu soo saari karaa Awaamiirta loo baahdo si bayaankan si habsami leh u dhaqan galo.

22: **Shuruucda Aan Dhaqangalka Ahayn**

- 1. Bayaanka tirsigiisu yahay 6/1991 ee Aas-aasida xafiiska hantidhawrka guud ee dawlada deegaanka soomaalida waxaa lagu nasakhay bayaankan.
- 2. Sharci, xeer-nidaameed, Awaamiir ama hab-dhaqameed shaqo oo ka hor imanaya qodobada bayaankani dhaqan gal kuma noqonayaan arimaha uu xambaarsan yahay bayaankani.

23: **Mudada Dhaqan Galka**

Bayaankani wuxuu dhaqan galayaa laga bilaabo maalinta lagu soo daabaco Dhool Gazetta.

jig-jiga, Waxaa la ansixiyay 2da bisha Yakatiit, 2011

MUSTAFE MUXUMED CUMAR  
MADAXWAYNE KU XIGEENKA  
DEEGAANKA SOOMAALIDA  
LEHNA AWOOD MADAXWAYNE

መ) ተገቢ ያልሆነ ጥቅም ለራሱ ለማግኘት ወይም ለሌላ ሰው ለማስገኘት ወይም ሌላ ሰውን ለመጉዳት በማሰብ፤ በተመርማሪው የቀረቡለትን መጻሕፍት፤ መዘክሮች፤ መዝገቦች፤ ሰነዶችና ሌሎች ማናቸውንም መረጃዎች እንዲጠፋ ያደረገ ወይም ወደ ሐሰት የለወጠ ወይም እንዲለወጡ ያደረገ፡

እንደሆነ ከአምስት እስከ አሥር ዓመት በሚደርስ እሥራት እና ከብር 10,000 ሺ እስከ ብር 30,000 ሺ/ከብር አሥር ሺህ እስከ ብር ሰላሳ ሺ/ በሚደርስ የገንዘብ መቀጮ ወይም በሁለቱም ይቀጣል፡፡

21. **ደንብና መመሪያ የማውጣት ሥልጣን**

- 1. የክልል ምክርቤት ለዚህ አዋጅ አፈጻጸም አስፈላጊ የሆነ ደንብ ሊያወጣ ይችላል፤
- 2. የክልል ዋናው አዲተር መመሪያ ቤት ለዚህ አዋጅ አፈጻጸም አስፈላጊ የሆኑ መመሪያዎችን ሊያወጣ ይችላል፡፡

22. **የተሻሻሉ ተፈጻሚነት የማይኖራቸው ሕጎች**

- 1. የሶማሌ ክልልዊ መንግስት ዋናው አዲተር መመሪያ ቤትን ለማቋቋም የወጣው አዋጅ ቁጥር ፮/፩ሺ፱፻፺፩ በዚህ አዋጅ ተሽሯል፤
- 2. ከዚህ አዋጅ ጋር የሚቃረን ማንኛውም ሕግ ወይም የተለመደ አሠራር በዚህ አዋጅ በተጠቀሱ ጉዳዮች ላይ ተፈጻሚነት አይኖራቸውም፡፡

23. **አዋጁ የሚፀናበት ጊዜ**

ይህ አዋጅ በገለል ያል ጋዜጣ ታትሞ ከወጣበት ቀን ጀምሮ የፀና ይሆናል፡፡

ጅግጁጋ የካቲት ፪ ቀን ፪ሺ፲፩ ዓ.ም

ሙስጠፋ ሙሁመድ ኡመር  
የሶማሌ ክልል መንግስት ምክትል  
ፕሬዚዳንትና ተባብሮ ፕሬዚዳንት

D. with intent to obtain or procure undue advantage for himself or to a third person or to cause a harm on any other person, causes to disappear or falsify or cause to be falsified or forges any books, documents, ledgers, vouchers or any other evidence submitted to him by the one to be audited;

Is punishable with imprisonment from 5 to 10 years or with a fine or Birr 10,000 to 30, 000 (ten thousand Birr to thirty thousand Birr) or with both such fine and imprisonment.

21. **Power to Issue Regulation and Directives**

- 1. The Council may issue regulations necessary for the effective implementation of this proclamation.
- 2. For effective implementation of this proclamation, the Office of Regional Auditor General may issue all the necessary directives.

22. **Repeal and Non-Applicability**

- 1. The Proclamation to establish the Office of the Auditor General Proclamation No. 6/1999 is hereby repealed.
- 2. Any Laws, Regulations, directives that are inconsistent with this Proclamation shall not apply to matters provided for in this Proclamation.

23. **Effective Date**

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

Done at Jigjiga, this 9<sup>th</sup> day of February, 2019

MUSTAFE MUHUMED OMAR  
V/PRESIDENT AND  
ACTING PRESIDENT OF  
THE SOMALI REGIONAL  
STATE