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ZKr ስርዓት

ZIKRE HIG

**Of the Council of the Amhara National
Regional State
in the Federal Democratic Republic of
Ethiopia**

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**Issued under the
auspices of the Council
of the Amhara National
Regional State**

✉ 1324
ሰነድ ቁጥር BR 178.00
Unit price 178.00

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አዋጅ ቁጥር 186 /2003 ዓ.ም

በአማራ ብሔራዊ ክልላዊ መንግሥት

ዋና አዲተር መስሪያ ቤትን እንደገና ለማቋቋም፤ ለማደራጀት
እና ስልጣንና ተግባራትን ለመወሰን የወጣን አዋጅ ለማሻሻል
የወጣ አዋጅ

አዋጅ ቁጥር 186 /2003 ዓ.ም

በአማራ ብሔራዊ ክልላዊ መንግሥት

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ሃላፊነት SR>TN ምላሽ ሃላፊነት ሃላፊነት ሃላፊነት
ImM%TÂ I¥StÄdR ሃላፊነት ሃላፊነት ሃላፊነት
b¥GßT rgD kFt¾ xStêAâ ÄIW bmçnù\

Content

Proclamation No. 186/2011

**A Proclamation Issued to
Revise the Proclamation to
Re- establish the Office of
the Auditor General of the
Amhara National Regional**

Proclamation No. 186/2011

**The Amhara National
Regional State Office of the
Auditor General Re-
establishment Proclamation
Revised Proclamation**

Whereas, strengthening the Audit
system has great contribution with
regard to having access to reliable

data necessary to proper management and administration of the Regional State Economy;

bL† Lt yL¥TÂ xStÄdR mS÷C yts¥,, ¶mNGST
mS¶Ã bæèCÂ DRjèC ygNzB xStÄdR tgbpWN
y£úB xÃÃZ SR>T ytktl̄ ygbp xsÆsÆcW± ywÀ
xfÝqÄcW± ¶¶¶¶ yNBrT xStÄd%ocW ymNGST
P 7¶ N± g7¶7¶ Â mm¶Ã ¶¶ N tkTIÖ ytf™ m mçnùN
λ7.λ.0-¶ XQDÂ PéG%ocWN bQL_FÂ XÂ
xp÷ñ,ÃÊE bçn mNgD b¥kÂwN y,«bQÆcWN GB
¥à§¬cWN ¥rUq xSf§qb ¶¶ bm 77¶\

b hAa መንግሥት xwYqR b, gßù mSſÃ bæèC WS_
የአሠራር G A AnT፤ ውጤታማነት XÂ የፋይናንስ t«ያቂ nT l¥SfN
åÄbT አንዱ múſÃ bmcnù\

በቅርቡ በተከሔደው መሠረታዊ የስራ ሂደት አሠራር ለውጥ ጥናት የተገኘውን ውጤት መነሻ በማድረግ ይህንኑ ተግባር ወደ ላቀ ደረጃ ለማሸጋገር የክልሉን ዋና ኦዲተርና የመሥሪያ ቤቱን ገለልተኝነት፣የመደ ነፃነትና አሰራር ያበልጥ ማሻሻልና ማጠናከር እንደሚገባ በመታመኑ፤

yx¥% B¼¼%êE KLL MKR b¤T b ¢ñññ ¢ B¼¼%
%êE KLIùE Pg -mNGST xNqA 49 ንዑስ xNqA 3(1)
XÂ (8) ድንጋጌዎች ስር በተሰጠው ሥልጣን መሠረት y,ktIWN
xW©*L'''

Whereas, it has become necessary to ascertain that the financial management of government of government offices and organizations which get involved in various development and administrative sectors follow proper accounting procedures that the manner of revenue collection, fund disbursement and property management is executed in accordance with government rules, regulations and directives and that their plans and programs are carried out efficiently and economically with a view to attaining their objectives;

Whereas, audit is one instrument to prevail transparency, effectiveness and financial accountability in government offices with in regional State structure;

Whereas, it has become necessary to further improve and ensure the professional independence of the General Auditor and Office of the Region, based on the findings of the Business Process re-engineering thereon;

Now, therefore; the Council of the

Amhara National Region, in accordance with the Powers vested with it under Sub-Article 3/1 and /8/ of Article 49 of the Revised Constitution of the Region, hereby proclaims as follows:

KFL xND

«QŞŞ DNUgጽዎች

1.xuR R:S

YH xêJ "y አማራ B ሐ%‰E KL ላዊ መንግሥት êÂ âÄptR moግĀ bጽT X ጎ dgÂ ሄገገ ሚያጥገጽፈኛና ሥልጣንና ተግባራት መወሰኛ xêJ ማሻሻያ አዋጅ qÜ_R 186 /2003 ዓ.ም "tBIÖ Ip«qS YCŞL ""

2.TRÜ»

የቃሉ አገባብ ሌላ ትርጉም የሚያስጠው ካልሆነ በስተቀር በዚህ አዋጅ ውስጥ:-

1. "MKR bጽT" ማለት y አማራ ብሔራዊ KL ላይ MKR bጽT nW \
2. "yKLL mNGST moግĀ bጽT" ማለት bpé# ÷, >N# ጽ/ቤት፣ ÆISLÈN# tìM# xጳjNsb wYM ሄገገ ሚያጥገጽፈኛና የክልሉ mNGST moግĀ bጽT nW\
3. "DRJT" ማለት ሄገገ ሚያጥገጽፈኛና የግዛት wYM bkðL yKL ሉ mNGST yçn yጥMrÒ# yጥkífĀ# yxgLgIÖT su wYM ሄገገ ሚያጥገጽፈኛና yNGD DRJT nW\
4. "yt%‰Dâ fúB" ማለት yB ሐ%‰E KLŞÊE mNGS ቱ wYM የዚህ mNGST ማናቸውም ሥራያ bጽT wYM DRJT b>YnT wYM b_Ê

Part One

General Provisions

1. Short Title

This Proclamation may be cited as "The Amhara National Regional State Office of the Auditor General Re-establishment Proclamation Revised Proclamation No. 186/2011."

2. Definitions

Unless the context requires otherwise, in this proclamation:

1. "Council" means the Council of the Amhara National Region.
2. "Regional Government Office "means Bureau, Commission, Office, Authority, institution, Agency, or any other regional Government office.
3. "Organization" means any production, distribution, service rendering or other trade organization

gNzB kXRÄ→ sÄ አካላት የተቀበለው የብድር
wYM yXRÄ→ £úB nW\

wholly or partially owned by the
regional state.

4. “Donors Account” means any loan or
assistant received in cash or in kind
by the National regional Government
or any Office of same organization.

ክፍል ሁለት

ስለ ዋና ኦዲተር መሥሪያ ቤት እንደገና መቋቋም፤ ዓላማ
፤ ስልጣን፤ አደረጃጀትና አመራር

3. አንደገና ስለ ሠራተኛ

1. የአማራ B ሐ. %êE KLšêE mNGST êÄ ኦ ÄptR
mS¶Ä bxt /kzpbH b°§ "mS¶Ä bxt" XytÆI
y, «% /yPG sWnT ÄIW ና %sùN yÒI
yKLIù mNGST xµL çñ bzbH xêJ XNdGÄ
tìqÜàL ""

2. የ mo¶Ä bxtÜ t«¶n ት ለምክር ቤቱ YçÄL።

4. êÄ mo¶Ä bxt

ymo¶Ä bxt መደበኛ አድራሻ በባህር ዳር ከተማ çñ
XNdXSfšgpntÜ bKLIù WS_ btlÄ† ሥፍራ äC
QRNÄF ጽ/ቦጃèC ን ለፀደቀው YC\$L ""

5. ymo¶Ä bxtÜ ሃያ፳C

mo¶Ä bxtÜ በዚህ አዋጅ መሠረት የ, ktlùT ዓባይት
ሃያ፳C Yñ,, -L\

1. yKLIùN ሐድረ ልጅ bjT b, gÆ ImM%TÄ
I¥StÄdR y, ÄSfLgWN xSt¥¥Y mr©
I¥GßT y, rÄ yäÄpT SR>ት መመሥረትና
¥«ÄKR\

Part Two

Re-Establishment, Objective, Power, Structure and Leadership of office of the Auditor General

3. Re-establishment

1. Office of the Auditor General of the
Amhara National Regional State
(herein after referred to as “the Office”)
is hereby re-established as an
autonomous organ of the Regional
State having its own juridical
personality as per this proclamation.

2. The Office is accountable to the
council.

4. Head Office

The regular address of Office shall be in
Bahir- Dar, and may establish branch
offices in various places in the region as
may be necessary.

5. Objectives of the Office

The Office shall have the following main

2.yKLiù mNGST gNzBÂ NBrT b 7 mçrT
msBsbùN# m«bqÜN XÂ bxGÆbù o%o
§Y mêlùN ¥rUg_\

3. xGÆBnT μšcW xμšT UR bmtÆbR በከለሉ ውስጥ
y£úB xÃÃZÂ yâÄpT ÑÃ XNÄpÃDGÂ
XNÄp ዳብ R_rT ¥DrG\

4. የክልሉ mNGST ሞግሻ በጽርጃ Xሱ DRይር ተቀምጦ
በአዲስ አበባ ያለውን የጥሬ ምርት እና የተጨማሪ ምርት መጠን
መጥታታል።

objectives as per this proclamation:

1. Establish and strengthen the audit system helpful for getting reliable information required for the proper management and administration of the plans and budget of the region.

2. Ascertain that all receivable money and property of the Regional Government are collected, preserved and used properly in accordance with law.

3. Make efforts in cooperation with the concerned organs to promote and strengthen profession of accounting and auditing in the region.

4. Develop standards by which the accounts of the Offices and organizations of the Regional Government to be audited and follow up the implement of same thereof.

6. ymoŋÄ bxtÜ oLÈÂ tGÆR

1. moŋ̃ ɓæt̪ü ɓpG yts«WN tGÆR lɤkÂwN
y,ySfLgW oLÈN hùlù YñrêL;

2. bzpH x«Y§Y xnUgR úYwsN mo¶Ã bxtÜ\

υ. yKLlù mNGST mo¶Ã bxcÈC xÂ DRjèC

£úB åÄpT ÃdRUL# ÃSdRUL̄

λ. IKLIù mNGST mo¶Ã bæèCÂ DRJèC
ytIgsù Xc:Ä-ãCN¶ Sõ-ãCN åÄpT
ÃdRUL\ ÃSdRUL\

ch. yKLIù mNGST mo¶Ã bæèCÂ DRJèC
 ÃSgßùT W«xT PgùN ytktl#
 xp÷ñ,ÃÊE bçñ x¿%oR ytf™m
 mçñùNÂ tf§gpWN GB mM¬tÜN
 l¥rUg_ yKêñxç çħħqñ ҥñđ åÄpT
 ÃdRUL# ÃSdRUL\

6. Powers and Duties of the Office

1.The Office shall have all powers necessary for the performance of the duties entrusted to it by law.

2. Without being limited to the generality of this statement, the Office shall:

a. Audit and cause same to be audited the account of the Regional Government Offices and organizations;

b. Audit and cause to be audited
assistances and donations given to

ረ. በመደበኛው ኦዲት ወቅት የአሰራር ግድፈት ወይም ጉድለት ከመገኘቱ የተነሳ አንድ ሂሳብ በልዩ ሁኔታ ኦዲት እንዲደረግ በምክር ቤቱ፤ በ K.L.A. ፍርድ ቤቶችና በሌሎች የመንግስት መ/ቤቶችና ድርጅቶች አማካኝነት የተጠየቀ እንደሆነ በጉዳዩ ክብደት ላይ ተመስርቶ የዕቅዱ አካል በማድረግ ልዩ ኦዲት ያደርጋል።

- c. Carry out or cause to be carried out the examination of performance and environmental protection audit to ensure whether the whole system of control of the regional Government Offices and organizations is adequately devised and implemented properly and efficiently;
- d. Carry out or cause to carry out information audit in the region;
- e. Carry out and cause to be carry out the examination of resources control audit to ensure whether the whole system of the Regional Government Offices and organizations is adequately devised and implemented properly and efficiently;
- f. Undertake special audit assignment based on the seriousness of the matter when requested by the council, regional Courts, other Government Offices and Organizations as well as by the public at large owing to operational mistakes or irregularities to have been identified in the Regular auditing period;

g. Inform audit findings , performed in accordance with the provisions stipulated hereof, to heads of the pertinent office or organization ,

W«ጸቱ ከፍተኛ ጉድለት መከሰቱንና wNjL
mf™ÑN y,ÄüY çñ spgÿ ይህንኑ በግልባጭ
ለክልሉ ፍትህ ቢሮና ለክልሉ ርዕሰ መስተዳድር ጽ/ቤት
ይገልጻል። ጉዳዩ ከመሰና ጋር የሚያያዝ ሆኖ ከተገኘም
ለክልሉ ስነ ምግባርና ጸረ-መሰና ኮሚሽን ጭምር
ያሳውቃል።

[illegible]

ቀ.ኢ.ጠ/ክ-ርወ ጠዋላ ህጻኖች ልማት ለማረጋገጥ
ጠቅላይ ሥራ ማረጋገጫ ማድረግ
ሥራ ማረጋገጫ ማድረግ ማድረግ
የሥራ ማረጋገጫ ማድረግ ማድረግ

በ. xND ₪UB wNjL ÆlbT hùnx-Â ¬¥ŸnT
bgÖdlW xμ°ON mÃzùN l¥mN
MKNÃT ÃIW XNdçn YHNN ₪UB
y,mlktÜ ™ ùhùæC# mzKéC#
mZgiC snìCÂ ከነዚህ ጋር ግንኙነት ባላቸው
ሌሎች መረጃዎች ላይ በማሸግና በመመርመር ውጤቱን
ለሚመለከተው ያሳውቃል።

report to the Bureau of Justice of the Region and the Secretariat of the Head of Government, where the audit findings reveal the occurrence of grave irregularity and the commission of a crime; if related to corruption , it also inform to the Ethics and Anti- corruption Commission of the region;

h. Issue directives of audit standards and operational procedures in consultation with the concerned offices and organizations as well as federal and other regional audit offices;

i. Provide the required training and certificate of competence there to for internal auditors in cooperation with the concerned offices and organizations; be able to cause internal audit report to be submitted to it, as may be necessary;

j. where it has to believe that any account has been kept in a presence of criminal condition and dishonest manner, impound such books, documents, ledgers, vouchers and other materials related to such account; investigate and report the

result thereto;

k. Give the necessary advise on the financial control, maintenance of accounts and property administration draft laws, regulations and directives to be prepared by offices and enterprises of the Regional Government;

1. Make efforts, in cooperation with the pertinent federal and Regional Offices , that the accounting and auditing promotion be promoted geared in the right direction;

m. Issue, renew, suspend and cancel certificate of competence which enables those auditors performing audit profession and accountants carry out accounting in the region to involve in the field; follow up whether they perform in compliance with the standard; render training and consultancy; and where necessary, institute a case in accordance with the law;

n. Issue a uniform directive that enables to issue, suspend and cancel

o. Charge fees, which is to determined by a regulation issued pursuant to this proclamation, while issuing and renewing certificate of competence.

7. Organizational Structure

1. The Office shall have the following
Organs:

a. Auditor General;

b. Deputy Auditor General;

c. Audit Directors, Process Owners and Coordinators;

d. Audit Managers;

e. Performing Auditors;

f. Other necessary professionals and staffs.

2. The management of the Office, being directed by the Auditor General, comprises the deputy Auditor general, Auditor Directors, All Process Owners and Coordinators.

8. የወራተኛ አስተዳደር ህግ

1. መ/ቤቱ ወራተኞቹን የሚያስተዳድረው በክልሉ

መንግስት የሠራተኞች አስተዳደር ሀገጃዊነትና መመሪያዎች መሠረት ሆኖ በተለየ ሁኔታ የክልሉ መ/ቤቶች ቅጥር፤ ዝውውርና የደረጃ አድገት በልዩ ሁኔታ ላልተወሰኑ ጊዜ በሚታገዱበት ወቅት አገዳው የዋና ኦዲተር መ/ቤትን ሳይመለከተው የሰራ ስምሪቱን ያከናውናል።

3. Without prejudice the provisions of 1 and 2 of this Article, the Office may have other main and support process owners, as the work demands thereof.

8. Administration of Workers

1. The shall administer its employees on the basis of the civil servant laws, regulations and directives of the Regional State; however, where suspension of recruitment, transfer and promotion is , in a special situation, made for unspecified period, the Office shall perform its activities with out being affected by such suspension.

2. መ/ቤቱ የሠራተኞችን የደሞወዝ ስኬልና የጥቅማ ጥቅሞች አከፋፋል ስርዓት አጥንቶ ለክልል ምክር ቤት ወይም በውክልና ለክልሉ ርዕሰ መስተዳደር ያቀርባል፤ ሲፈቀድም ተግባራዊ ያደርጋል።

2. The Office shall submit the system of salary scale and benefits of its employees to the Regional council or, up on delegation, to the Head of the Regional Government; and implement same up on approval.

9. ሰላ በጀት

ዋና ኦዲተሩ፤

9. Budget

The Auditor General:

1. ymo¶Ã bætNÜ አመታዊ ybjT GMT xzUJè IMKR bætÜ ÃqRÆL\ spfqDM bo%o \$Y ÃW\$§L""
2. Imo¶Ã bætÜ ytfqdW x«Ý\$Y bjT ተግባር Â `šöntÜN btà\$ hùn፡ ImwÈT bqE çñ ÆLtgß gpb፡ yt=¥¶ bjT fÝDN y,mIkT Lt ጥያቄ IMKR bætÜ ወይም ምክር ቤቱ በማያሰበሰብበት ጊዜ እርሱ ለሚወክለው አካል ሊያቀርብ ሃርያለ""
3. xSf\$g፡ çñ ÆEgßW gpb፡ በክልሉ mNGST

1. Prepares and submit the Annual Budget of the Office to the Council; and implement same up on approval.
2. May submit a special request for supplementary budget, where the approved budget is not sufficient for the office to fully implement its duties

1. Audit the annual accounts of the regional Government prepared and submitted to him by the Finance and Economic Development Bureau with in eight months of receipts and pass his recommendation thereto the Bureau;
2. Prepare and submit annual report to the council describing performed activities pursuant to the powers

3. IMKR bᄁᄁ y,qRᄁ yKLIù mNGST
m ᄁᄁᄁ bᄁᄁCÂ DRJèC ᄁ ãÄᄁT ¶±RèC
§Y ᄁᄁᄁᄁ ᄁᄁᄁᄁ ᄁᄁᄁᄁ ᄁᄁᄁ ᄁᄁᄁᄁ ᄁᄁᄁᄁ
KTTL ᄁ Ädrg ᄁᄁᄁᄁ XRM© ᄁᄁᄁᄁSDbT
hùnᄁᄁ ᄁᄁᄁᄁᄁᄁ

[illegible]

5. tGÆ,,N b_gÆ lƳkÂwN YÒIW zND
mo¶Ã bœtÜN Ãd‰©L\

6. ymS¶Ã bætÜ åÄptéC lþktlùT
y_gÆWÑ ZRZR yñÃ on MGÆR
mm¶Ã ÄzU©L\

7. ImSŋǺ bætÜ kt ɹ.ɸ dW ybjT wsN úǺLF
xSfšgþ çñ spǺgßW ÑǺÊE xgLGIÖT
l¥GßT βƒΛθ. ɪɹɹ W ʌʔɹ lþêêL YC\$Λ\

vested in the Office under provisions provided in sub-article 2 (a-e) of Article 6 of this proclamation;

3. Advise as to how the Budget and Finance Standing Committee properly follows up and takes periodic measures on audit reports of the regional State Offices and Organizations submitted to the Council;

4. Submit a special report to the Council on any matters that should not be deferred pending the time scheduled for presenting the annual consolidated report;

5. Organize the Office so as to enable him to properly carry out his duties;

6. Prepare detailed professional code of ethics with which the auditors of the Office have to comply;

7. May contract out professional services with in the budget limit allocated for the office where the need arises;

8. `šöntÜN btàš hùnx¬ lmwÉT YÔIw
zND mA¼æCN# mzKéCN#
mZgïCN#¿nìCNÂ lœlÖC mr©ãCN
lmmLkTç λλδλλ λϣ spÃgßW kpZB

8. May have access to books, records, ledgers, vouchers and other documents, and as when he deems it necessary, require and receives

xgLGİÖT sÂ ተቋማት mr©ãCN#

zgÆãCNÂ TNtÂãCN «Yö mqbL ይቸላል\

9. IMKR bxtÜ b,qRbùT ymNGST fúB
åÄpT ¶±RT± ymS¶Ã bxtÜN ሥ%ãC
r,gLጽ >m¬êE ሪፖርት Â L† zgÆãC §Y
mfrM ን ሣይጨምር bzbH አንቀጽ ሥር yts«ùTN
SLÈNÂ tGÆ%OT bWKLÂ ሊ.ሀ.ጥ ይቸላል””

10. ዋና አዲተሩና ምክትል ዋና አዲተሩ በስራ ምክንያት
በማይኖሩበት ወቅት አንድ የአዲት ዳራክተር ተከቶ ይሰራል።

11. የምክትል êÂ åÄptR oLÈNÂ tGÆR

ምክትል ዋና አዲተሩ፣

1. ymo¶Ã bxtÜN yåÄpT o%ãC b¥qD#
b¥d%jT# bmM%OT# b¥StÆbR XÂ
bm ከታተል êÂ åÄpt,,N YrÄL””
2. êÂ åÄpt ሩ b ማይኖሩበት ወይም ሥራውን ለማከናወን
በማይችልበት ግቦፃ እርሱን tKèT ይሠራ. L””
3. bêÂ åÄpt ሩ y,m,,ITN l፻lÖC tGÆ%OT
ÃkÂWÂL””

documents, reports, and analysis from
public service providing institutions in
order to fully discharge his
responsibilities;

9. May delegate powers and duties
provided in under this article hereof
except the signing on audit reports of
government accounts(consolidated
fund account) annual report describing
the activities of the office and on
various reports;

10. One Auditor Director shall
perform in the absence of the General
Auditor and the Deputy Auditor
General.

11. Powers and Duties of the Deputy Auditor General

The Deputy Auditor General shall:

1. Assist the Auditor General in
planning, organizing and directing,
coordinating and controlling the
audit activities of the office;
2. Perform in the absence of the
Auditor General or where incapable
of the latter to carry out his
functions;
3. Carry out other functions assigned
to him by the Auditor General.

12. WKLÂ SImS«T

1. mo¶Ã bxtÜ bzpH xêJ xNqA 6 N;ùS xNq 2 ከፊደል ተራ ቁጥር ሀ እስከ ረ በሰፈሩት ድንጋጌዎች ሥር የተመለከቱትን ሥልጣንና ተግባራት እንደአስፈላጊነቱ IØÁ%L êÂ åÄptR መሥሪያ ቤት# ለጸገÖC KLላዊ የåÄpT ሠሥሪያ bæC wYM IGL yåÄpT ሥራ DRJèC bWKLÂ lps_YC\$L""
2. በዚህ አንቀጽ ንዑስ አንቀጽ 1 ድንጋጌዎች መሠረት ውክልና የተሰጣቸው የኦዲት አካላት በመሥሪያ ቤቱ የወጣውን የኦዲት ደረጃና yXç%R on SR>T mktLና የደረሱበትን ውጤት ለመሥሪያ ቤቱ የማሳወቅ ኃላፊነት ይኖርባቸዋል።
3. መሥሪያ ቤቱ በውክልና ተቀባይ xµ\$T ytdrgW åÄpT yåÄpት dr©ውን ytktl mçnùN ÅUGÈL፣ xSf\$gp çñ spgÿም yåÄpT xgLGIOtÜ wÀ båÄpT td%ogp ሠሥሪያ bæC እንዲ¹ ፈን ያደርጋል L""

13. ሰጠ êÂ åÄptR እና MKTL êÂ åÄptR x\$*\$*M

1. yKLIù êÂ åÄptR XÂ MKTL êÂ åÄptR b ከልሉ ርዕሰ መስተዳድር አቅራቢነት በMKR bxtÜ Yë¥lù""
2. እጩ t\$*, äcÜ båÄpT ሙያና bíYÂNS o%o xM%R እንዲሁም bmNGST ±lpspዎችና ስትራቴጂዎች ረገድ ተገቢው yTMHRT ዝግጅትና ሥልጠና የተካበተ yo%o LMDና አስተማማኝ የብቃት ደረጃ XNÄpñ%ocW ÅSfLUL""

12. Delegation

1. The Office may delegate the powers and duties indicated under the provisions provided in sub- articles 2 (a) to (e) of Article 6 of this proclamation to the Office of the Federal Auditor General, other regional Audit Offices or to private Audit operation organizations as deems necessary.
2. The Audit Bodies which are delegated pursuant to the provision of sub-article 1 of this article are responsibly bound to follow the auditing standards and procedures set by the Office and to notify the finding they attain to the Office;
3. The Office shall ensure that the audit carried out by the delegated bodies comply with the auditing standards, and where found necessary it shall cause the expense such audit service to be covered by the Offices subject to auditing.

13. Appointment of the Auditor General and Deputy Auditor General

1. The Council shall appoint the Auditor general and Deputy Auditor General of the Region up on their recommendation by the Head of the Regional Government.

2. The appointees are required to have relevant educational back ground as well as training, accumulated experience and reliable degree of efficiency with regard to audit profession and fiscal management as well as government policies and strategies.

3. ከዚህ በላይ በንዑስ አንቀጽ 2 ሥር የተደነገገው እንደተጠበቀ ሆኖ እጩ ተፈጻሚነቱን በብቃት ማሳካቱን ማረጋገጥ ይገባል፡፡

14. ከፍተኛ የሥራ አፈጻጸም ምክትል አባልነት ማረጋገጥ

1. ዋና አዲተሩ እና ምክትል ዋና አዲተሩ ከ $\frac{3}{4}$ WM ፍርድ ቤት አባልነት ማረጋገጥ ይገባል፡፡

2. ከዚህ አንቀጽ N;ùS xNqA 1 ሥር የተደነገገው ቢኖርም ዋና አዲተሩ እና ምክትል ዋና አዲተሩ ከፍተኛ የሥራ አፈጻጸም ምክትል አባልነት ማረጋገጥ ይገባል፡፡

15. ለፍትሕ ምክትል አባልነት ማረጋገጥ

1. የዋና አዲተሩና የምክትል ዋና አዲተሩ የደመወዝ የአባልነት ምክትል አባልነት ማረጋገጥ ይገባል፡፡

2. ዋና አዲተሩና ምክትል ዋና አዲተሩ በአገልግሎት ምክትል አባልነት ማረጋገጥ ይገባል፡፡

16. የአገልግሎት ምክትል አባልነት ማረጋገጥ

1. የአገልግሎት ምክትል አባልነት ማረጋገጥ ይገባል፡፡

3. With out prejudice to the stipulation under sub-article 2 hereof, appointees shall earn good reputation for diligence, honesty and good conduct.

14. Neutrality from Part Membership

1. The Auditor General and the Deputy Auditor General shall be neutral from any political party membership.

2. Notwithstanding the stipulation under sub- article 1 of this article, the Auditor General and Deputy Auditor general shall cease to hold office where they seek to join a political party and participate in any level.

15. Remuneration and Pension

1. Salary, allowance and various benefits of the Auditor General and Deputy Auditor General shall frequently be determined by the Council, or up on delegation, by the Head of the Regional Government.
2. Where the Auditor General or Deputy Auditor General do not attain the retirement age at the end of their term of office, they may serve being employed or assigned in any government Offices or enterprises in accordance with relevant law.

16. Term of Office

1. The term of office of the Auditor General and Deputy Auditor General shall be twelve years.

2. በዚሁ አንቀጽ N;ùS xNqA 1 ሥር የተመለከተው የሥራ ዘመን ሲያበቃ ዋና አዲተሩ እና ምክትል ዋና አዲተሩ በምክር ቤቱ ከታመነባቸው XNdgÂ Ipë ሙYC ላሉ'''
3. ከላይ በንዑስ አንቀጽ 2 የተገለጸው ቢኖርም በማንኛውም ሁኔታ ዋና አዲተሩና ምክትል ዋና አዲተሩ ከሁለት ዙር በላይ ሊያገለግሉ አይችሉም።

2. Up on the expiry of the term of offices specified under sub- article 1 of this article, the Council may appoint the Auditor General and Deputy Auditor General up on confidence.

17. ቴሽ* ዎች k`šǎnT ሰለ n ስ bT MKNÄT

ማንኛውም የመሥሪያ ቤቱ ቴሽ* ከ ktlùT ምክንያቶች በአንዱ ወይም በሌላው k`šǎnT ሊ.nú wYM ከሥራ ሊወናበት YC\$፡-

1. bPmM MKNÄT o%WN b_gÆ l¥kÂwN y¥YCL mçnù sprUg_\
2. GLA yçn yo% ClÖ→ ¥nS የሚታይበት ሆ ሽ spg ኝ\

17. Grounds for Removal of Appointees

Any appointee of the may be suspended

3. bo%W \$Y b,ÁúyW cLtYnT ሣቢያ _Ít^{3/4}
wYM MGÆr BL¹ù çñ spgY\
4. ÑSÂ wYM ÞGN y,ÚrR የወንጀል DRgbT
mf™ Ñ በበቂ ማስረጃ sprUg_\
5. MKR bætÜ ካስፈለገው አገልግሎቱን ለማራዘም
የሚኖረው ሥልጣን እንደተጠበቀ ሆኖ በሕግ ከተወሰነው
የቡረታ መውጫ :D» spdRS\
6. yo%o zmnù spÃbY\
7. qÈYnT ÆIW y«ጻÂ gùDIT wYM bqE
bçn lጻፍ MKNÃT በገዛ ፈቃዱ ለጽሕፈት ሃሳብ
mLqqEÃ _Ãq^{1/2} spÃqRB""

from responsibility or discharged from work up on one or the other following reasons:

1. Where it is ascertained that he is incapable of properly discharging his duties due to illness;
2. Where he manifests incompetence;
3. Where is guilty of neglect of duty or of malfeasances;
4. Where it is confirmed with sufficient evidence commits corrupt practices or unlawful act;
5. Where up on reaching the age of retirement determined by law without limiting to the power vested in the Council to extend the term of office as it deems necessary;
6. Up on termination of his terms of office;
7. Where he makes a written request to vacate the office or account of continued ill health or for any other sufficient reason.

18. **KFT የሥራ ስጦት ስለመመለስ**

1. yKLIù êÂ äÄptR bzbH xêጽ xNqA 17 ሥር በተዘረዘሩት MKNÃ ቶች ከኃላፊነት የተነሳ፣ ከሥራ የተሰናበተ ወይም ከዚህ ዓለም በሞት የተለየ እንደሆነ MKTL êÂ äÄptሩ እርሱን tKè Yፈ%oL\ ሆኖም ተተክቶ የሚሠራበት ጊዜ ከአንድ ዓመት መብለጥ የለበትም።

18. **Filling in a Vacant Position**

1. The deputy Auditor general performs in the place of the Auditor General of the Region where the latter gets removed from responsibility, discharged from work

2.yKLIù êÄ äÄptR XÄ MKTL êÄ äÄptR i-
btmúY gþzæ KFT yçñ XNdçñ የክልሉ ርዕሰ
መስተዳድር ከአዲት ዳሬክተሮች መካከል አንዱን ምክር ቤቱ
እስከሚሰበሰቡበት ጊዜ ድረስ በጊዜያዊነት mDï lpÃ¿%o
YC§L።

KFL ሶስT

L† L† DNUg፡ãC

19. ስለ yfúB መዛግብትና አዲት

1. የመስሪያ ቤቱ ሂሳብ በክልሉ መንግስት የሂሳብና የመዛግብት
አያያዝ ስርዓት መሠረት ይያዛል።
2. ymS¶Ã b፡xtÜ fúB bMKR b፡xtÜ b, syM
BqÜ XÄ ገለልተኛ bçñ äÄptR tmRMé
W«፡xtÜ IMKR b፡xtÜ YqRÆL ""

20. SläÄpT oR>T wsNÄ ygbzæ gdB

1. መሥሪያ ቤቱ xNDN fúB äÄpT spÃdRG
XNd አስፈላጊነቱ bZRZR wYM b ናመና yäÄpT
zÁ ሊጠቀም YC§L"" bþçNM bzþH xêJ ከፍል
ሁለት **xNqA 6 N;ùS xNqA 2** ከፊደል ተራ ቁጥር
ሀ እስከ መ በሰፈሩት ድንጋጌዎች m¿rT fúíCN äÄpT
xDRgÖ b, ÄqRbW ሪፖርት WS_ IXÄNÄNÇ
fúB yäÄpT zÁWN# hùñ፡-Ä _LqT mGIA
xlbT""

for reasons specified in under
Article 17 of this proclamation or
becomes deceased.

2. Where the posts of the general
Auditor and Deputy General Auditor
are simultaneously vacant, the head
of the Regional Government may
temporarily assign one of the audit
directors, till the time the Council
held its meeting.

19. Books of Account and Audit

1. The Books of account of the Office
shall be kept in accordance with the
system of keeping of Books of
Accounts of the Regional State.
2. The accounts of the Office shall be
audited by a qualified and
independent auditor designated by
the Council, and the result be
presented to the Council thereof.

20. Procedure, Scope and Period of Limitation of Auditing

1. The Office may Audit Accounts in
detail of by making use of system of
sample checking as circumstances
being so. However it shall state the
Auditing System, nature and depth for
each account in the report which it
represent having audited accounts in
accordance with provisions provided
in sub- article 2 (a) to (d) article 6 of

2. The Office shall not perform audit covering beyond a period of one fiscal year, prior to the auditing fiscal years. However, it may conduct auditing even prior to five fiscal years where it believes a crime to have been committed.

21. yãÄpT td%oogpãC GÁ¬

1. $\nabla N^{3/4}WM$ sW $\hat{a}\hat{A}pt,,$ $\hat{l}\hat{a}\hat{A}pT$ o%o xSfšgpb
ÂcW $\hat{A}\hat{s}cWN$ snìC# yÝL $\nabla Sr\odot\hat{a}C$
XÂ /wYM $\hat{l}\hat{x}\hat{l}\hat{O}\hat{C}$ mr© $\hat{a}\hat{C}N$ XNÄpÄqRB
bt«yq gpbz α wÄpÄWnù y ∇ QrB GÁ–
xlbT””
2. mS¶Ä b α † XNÄpöÈ«%oCW bzbH xêJ
SLÈN yts«W? $\chi\mu\delta T$ gNzB wYM NBrT
ytrkb# wÀ Ädrg# ykfl wYM y ∇ ir
ፋፆናንስና ንብረት አስተዳደር ደጋፊ የስራ ፎደት ባለቤትና
ፈጻሚ ባለሙያችሞ ሃር ኑ $\nabla N^{3/4}WM$ sW sp«yQ
£úbùn $\hat{a}\hat{A}pT$ y ∇ SdrG GÁ– xlbT””
3. $\hat{a}\hat{A}pT$ td%ogb mS¶Ä b α èC b መሥሪያ ቤቱ
በtškù ¶±RèC ውስጥ የtgi™ù GÿèC?
አስመልክቶ tgbpWN yXRMT XRM©
XNÄpwSÇ bts«ù y ∇ ššÄ |úĩCÂ
xStÄyèC mጎrT የኦዲት ሪፖርት ከደረሳቸው ቀን
ጀምሮ ለፋፆናንስና ሀገራዊነት ኦዲት k15 qÂT፻ለከዋኔና
ለተጠቃለለ ፈንድ ሂሳብ ኦዲት ከ30 ቀናት ÆLbl«
gpbz α WS_ XRM© ymWsD እና ውጤቱን
የመሣጣዎቹ GÁ– x|ÆcW””

21. Duties of those Subject to Auditing

1. Any person shall be duty bounded where requested to immediately make available documents, oral evidences and /or other information that the auditor deems them necessary for auditing.
2. Any person who has received expended and paid money or property, who is in charge of accounts of bodies, which the office supervises in accordance with the power vested in it by this proclamation, shall be duty bound to get his accounts audited when requested.
3. Audit entities shall be duty bound to take corrective measures with in a period not exceeding 15 days for finance and legality audit, not exceeding 30 days for performance and consolidated fund finance audit, in

[illegible]

4. Any audit entities shall be duty bound to provide necessary accommodations for any auditor assigned by the office with a view to discharging his duties and responsibilities

22. Duty to Cooperate

Any person is duty bound to provide the necessary assistance in order to enable the Office to exercise its powers and duties.

23. Duty to Notify

The Office of the Auditor General of the Region is duty bound to notify to the Justice Bureau, the auditing office and its immediate higher controlling office, the Council and the Secretariat of the Head of government; and if the act is of crimes of corruption, to Ethics and Anti- Corruption Commission as well as to the other concerned bodies, where in the course of

1. ¥N^{3/4}WM sW''-

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yÝL ¥Sr©ãCÂ /wYM lxlÖC mr©ãC

ÄŒqrb\

- ሊ. hst¾¼ mçnùN XÄwq wYM XWnt¾¼
mçnùN l¥mN MKNÄT úYñrW
¥N¾¼WNM mr© IKL ½ êÄ äÄptc ys«\

its auditing have sufficient reasons to believe that an office has been committed.

24. Offences and Penalty

1. Any person who:

- a. Fails to make available documents, oral evidences, and/or any other information, which the Office require for Auditing and having relevancy thereto;
- b. Imparts to the Auditor General of the Region any information that he knows to be false or which he has know no reason to believe to be true;

- ሐ. መ/ቤቱ ዐ%ዐውን b_gÆ XNÄYkÄwN ÄsÄkl\
- መ. bqE ና ህጋዊ MKNÄT ሣይኖረው ከመሥሪያ ቤቱ
bqrbù äÄpT ¶±RèC ላይ bts«ù y¥ŒŒÄ
xStÄyèCÄ |úïC መሠረት wQ ታዊና አጥጋቢ
XRM© ÄLwsd\
- ሠ. የzpHN xêJ DNUg፳äC XNÄpfAM
bt«yq gþz፳ fÝd¾¼ çñ ÄLt፳ß XNdçn
kxMST XSk sÆT ፶mT lþdRS b_CL
XS%oT wYM bBR 10,000.00 / xSR
¹þH BR / ygNzB mq ሙ wYM
bhùltÜM YqÈL'''

2. ማንኛውም አዲተር፦

- ሀ. የሥራ ግዴታውን ለመፈጸም ወይም ቢኃላፊነቱ ወይም በሥራ
ግዴታው ማድረግ የሚገባውን ላለማድረግ ወይም
ማድረግ የማይገባውን ለማድረግ ስጦታ፣ገንዘብ ወይም
ሌላ ጥቅም እንዲሰጠው የጠየቀ፣የተሰፋ ቃል የተቀበለ
ወይም የቀረበለትን የወሰደ፤ ወይም

- c. Obstructs the proper performance of the Office;
- d. Fails to take timely and satisfactorily measures with no adequate reason in accordance with recommendations given on audit reports presented by the Office;
- e. Fails to comply with the provisions of this proclamation where he is required to do so;is punishable with imprisonment from five to seven years or with a fine of Birr 10,000 (Ten Thousand Birr) or with both.

ለ. ለሚያደርገው የሂሳብ ምርመራ ተመርማሪው ያቀረበለት ሰነድ ሐሰተኛ መሆኑን እያወቀ እንደትከከለኛ ሰነድ ከያዘለት ወይም ትከከለኛነቱን እያወቀ ሊያዘለት የሚገባውን በሰነድ ሳያቀበለው የቀረ፤ ወይም

ሐ. የክልሉን መንግሥት ፕገዘብ ያጭበረበረ ወይም ሌላ ሰው እንዲያጭበረበር ሁኔታዎችን በማመቻቸት የተባበረ ወይም ያሰረ፤ ወይም

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 as genuine where he knows that it is not or unduly rejects any valuable document subjected 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

መ. ተገቢ ያልሆነ ጥቅም ለራሱ ለማግኘት ወይም ሌላ ሰውን ለመጉዳት በማሰብ በተመርማሪው የቀረቡለትን መጽሀፍት፣ መዘክሮች፣ መዝገቦች፣ ሰነዶችና ሌሎች ማናቸውንም መረጃዎች እንዲጠፋ ያደረገ ወይም ወደ ሐሰት የለወጠ ወይም እንዲለወጡ ያደረገ፤

እንደሆነ ከአምስት እስከ አሥር ዓመት በሚደርስ እሥራት እና ኩብር 10000.00 እስከ ብር 15000.00 /ኩብር አሥር ሺ እስከ ብር አሥራ አምስት ሺ/ በሚደርስ የፕገዘብ መቀጮ ያቀጣል።

d. With intent to obtain or procure undue advantage for himself or to a third person or to cause 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

27 . ytš„Â tfÚ_nT y¥Yñ%ocW
pgÖC

- የአማራ ብሔራዊ ክልላዊ መንግሥት ዋና ሰፎትR mo¶Ã
bαTN XNdgÂ l¶l̄M ywÈW xêJ qÜ_R
98/1996 ዓ.ም bzpH xêJ t>...L'''
- kzpH xêJ UR y_ÝrN ¥N¾⁄₄W ም xêJ፣ ደንብ፣
መመሪያ ወይም ytImd x¿%oR bzpH xêJ ውስጥ
bt«qsù gùÄ×C \$Y tfÚ_nT xYñ ¿ WM'''

28. *ᐃᓴᓂᓴ mmᓴÃ ᓴᓴWÈT oLÈN*

1. **ሪፖርት ላይ ተጠቅሞ የሚያስፈልጉትን ደንቦች ምክር ቤቱ ለፕላን ማረጋገጥ ይገባል።**
2. **መሥሪያ ቤቱ ለዚህ አዋጅና በአዋጁ መሠረት ለሚወጡ ደንቦች መሉ ተፈጻሚነት የሚያግዙ ዝርዝር መመሪያዎችን ሊያወጣ ይችላል።**

punishable with imprisonment from five years to ten years and with fine from 10,000 Birr to 15,000 Birr.

25. Repealed and Inapplicable Laws

1. The Amhara National Regional State Office of the Auditor General Re-establishment Proclamation No. 98/2004 is hereby repealed by this proclamation.
2. Any law, regulation, directive or customary practice inconsistent with this proclamation shall not be applicable on matters provided in this proclamation.

28. Repealed and Inapplicable Laws

1. The Amhara National Regional State Office of the Auditor General Re-establishment Proclamation No. 98/2004 is hereby repealed by this proclamation.
2. Any law, regulation, directive or customary practice inconsistent with this proclamation shall not be applicable on matters provided in this proclamation.

29. xê^o yTM ÂbT qbzꝛ

29. Date Effective

ሃዘ ጸጅጋ በክልሉ መንግሥት ዝክረ-ሕግ ጋዜጣ ታትሞ ከወጣበት ቀን
ጋዜጣው ላይ ይጻፋል።

፳፻፲ ልደት

----- ቀን 2003 ዓ.ም

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የአማራ ብሔራዊ ክልል

ፕሬዝዳንት

This Proclamation shall enter into
force up on the date of publication in
the Zikre- Hig Gazette of the Regional
State.

Done at Bahir- Dar,
This.... Day of2011

Ayalew Gobezie
President of the Amhara National Region