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ZIKER HI
OF THE COUNCIL OF THE AMHARA NATINAL REGIONAL STATE IN THE FEDURAL DEMOCRATIC REPUBLIC OF ETHIOPIA

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Issued under the auspices of the council of the Amhara National Regional State

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CN T E N T S

Proclamation No.98/2004.

The Amhara National Regional state Office of the Auditor General of the Re-establishment proclamation

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uM¿ M¿ ¾MTƒ“ ›e}ÇÅ` Se¢‹ ¾}cT\ ¾S”Óeƒ Se]Á u?„‹“ É`Ï„‹ ¾Ñ”²w ›e}ÇÅ` }Ñu=¨<” ¾H>dw ›ÁÁ´ e`¯ƒ ¾}Ÿ}K' ¾Ñu= ›evcv†¨< ¾¨Ü ›ðnkÇ†¨<“ ¾”w[ƒ ›e}ÇÅ^†¨< ¾S”Óeƒ QÑA‹”' Å”x‹”“ SS]Á‹” }ŸƒKA ¾}ðçS SJ’<”“ pÉ“ ýaÓ^T†¨<”U upMØõ““ ›=¢•T>Á© uJ’ S”ÑÉ uTŸ“¨” ¾T>Öupv†¨<” Ów TTEL†¨<” T[ÒÑØ ›eðLÑ> J• uSÑ–~:

Proclamation No.98/2004.

Aproclamation Issued to Re-establish Office of the Auditor General of the Amhara National Regional state

WHEREAS, strengthening the audit system has great contribution with regard to having access to reliable data necessary for proper management and administration of the Regional state economy :

WHEREAS, it is necessary to ascertain that the finical management of government offices and organizations which get involved in various development and administrative sectors follow proper accounting procedures that the manner of revenu collection 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 and carried out efficiently and economically with a

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¾¡MK<” ª“ *Ç=}`“ ¾SY]Á u?~” ¾S<Á ’í’ƒ” uÃuMØ T[ÒÑØ ›eðLÑ> J• uSÑ–~'

u}hhK¨< ¾wN?^© ¡MK< QÑ-S”Óeƒ ›’kê 49 ”®<e ›”kê 3/1 □“ 8 É”ÒÑ@‹ SW[ƒ ¾T>Ÿ}K¨< □¨<ÍEM::

¡õM ›”É
ÖpLL É”ÒÑ@‹

1. ›ß` `°e

ÃI ›ªÏ "¾›T^ wN?^© ¡ML© S”Óeƒ ª“ *Ç=}` SY]Á u?ƒ □”ÅÑ“ TssT>Á ›ªÏ lØ` 98/1996 ¯.U" }wKA K=Öke Ã‹LM::

2. **ƒ`ÕT@**

¾nK< ›Ñvw K?L ƒ`Ñ<U ¾T>ÁcÖ¨< "MJ’ ue}k` u²=I ›ªÏ ¨<eØ:-

1. "U¡` u?ƒ " TKƒ ¾›T^ wN?^© ¡MM U¡` u?ƒ ’¨<::
2. "¾¡MM S”Óeƒ SY]Á u?ƒ" TKƒ u=a ¢T>i”' ê/u?ƒ vKYM×” }sU'›?Ë”c= ¨ÃU T“†¨<U K?L ¾¡MK< S”Óeƒ SY]Á u?ƒ ’¨<::
3. "É`Ïƒ " TKƒ T“†¨<U uS<K< ¨ÃU uŸòM ¾¡MK< S”Óeƒ ¾J’ ¾TU[‰ ¾TŸóðÁ' ¾›ÑMÓKAƒ cß ¨ÃU K?L ¾”ÓÉ É`Ïƒ ’¨<::
4. "¾}^É* H>Xw " TKƒ wN?^© ¡ML© S”Óe~ ¨ÃU ¾²=G< S”Óeƒ T“†¨<U SY]Á u?ƒ ¨ÃU É`Ïƒ u¯Ã’ƒ ¨ÃU uØ_ Ñ”²w Ÿ□`Ç□ cÜ ›"Lƒ view to attaining their objectives;

WHEREAS, audit is an instrument to provai accountability transparency and good governace is government offices and organizations with in Regiona state structure.

WHEREAS. it is necessaty to further ensure the professional independence of the Reginal Auditor General and the office.
NOW, THEREFORE, in accordance with provisions o Article 49, Sub- Article 3(1) and 8 of the Revise Constitution of the National Region, the following i hereby proclaimed.

PART ONE
GENERAL Provisions

1. **Short Title**

This proclamation may be be cited as "The Amhar National Regional State office of the the Auditc General Re-establishment proclamation98/2004"

2. **Definition**

Unless the contex equires otherwise,in the proclamation:

1. "Council"means the Council of the Amhar National Region.
2. "Regionsl Gevrnment office" mean Bureau,Commission,Office,Authori ty; institution, Agency or any other Regional Government office.
3. Organization" means any production distribution , service rendering or any other trading

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3. □”ÅÑ“ eKSssU

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4. ¾SY]Á u?ƒ ¯LT‹

Se]Á u?~ u²=I ›ªÏ SW[ƒ ¾T>Ÿ}K<ƒ ›uÃƒ ¯LT‹ Ã•\□M:-

1. ¾¡MK<” □pÉ“ uËƒ uT>Ñv KSU^ƒ“ KTe}ÇÅ` ¾T>ÁeðMÑ¨<” ›e}TT˜ S[Í KTÓ–ƒ ¾T>[Ç ¾*Ç=ƒ e`¯ƒ SSe[ƒ“ TÖ“Ÿ`::
2. ¾¡MK< S”Óeƒ Ñ”²w“ ”w[ƒ uQÓ SW[ƒ Scwcu<”'SÖul”“ u›Óvu< Y^ LÃ SªK<” T[ÒÑØ::
3. ›Óvw’ƒ "L†¨< ›"Lƒ Ò` uS}vu` u¡MK< ¨<eØ ¾H>dw ›ÁÁ´“ ¾*Ç=ƒ S<Á □”Ç=ÁÉÓ“ □”Ç=Çw` Ø[ƒ TÉ[Ó::
4. ¾¡MK< S”Óeƒ Se]Á u?„‹“ É`Ï„‹ H>dw *Ç=ƒ ¾T>Å[Óuƒ” Å[Í T¨×ƒ“ }Óv^© SJ’<” SŸ}□M::

5. ¾SY]Á u?~ ›sU

SY]Á u?~ ¾T>Ÿ}K<ƒ ›"Lƒ Ã•\□M:-

1. ª“ *Ç=}`'
2. U¡ƒM ª“ *Ç=}`
3. ¾*Ç=}` ÇÃ_¡}a‹'
4. ¾*Ç=}` Y^ ›eŸ=ÁÏ'
5. u}KÁ¿ Å[Í ¾T>Ñ–< *Ç=}a‹“
6. K?KA‹ ›eðLÑ> vKS<Á‹“ ÉÒõ cÜ W^}™‹::

organization wholly or partiall owned by the regional state.

4. "Donors Accountant"means any loan or assistance received in cash or in kind by the National Regional Government or any office of same government or organization.

3. Re-establishment

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 his proclamation.

4. Objectives of the Office

The office, pursuant to this proclamation,shall have the follwing main objectives;

1. Establish and strengthen the audit system helpful for getting reliable information required for the proper management and administration of the plans and dudget 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 ot the Regional Government and audited and follow up the implement of same there of.

5. Organization of the office

6. ª“ SY]Á u?ƒ

¾SY]Á u?~ SÅu— ›É^h uvl` Ç` Ÿ}T J• □”Å›eðLÑ>’~ u¡MK< ¨<eØ u}KÁ¿ Yõ^‹ p`”Ýõ ê/u?„‹” K=ÁslU Ã‹LM::

¡õM G<Kƒ

YM×”“ }Óv`

7. ¾SY]Á u?~ YM×”“ }Óv`

1. SY]Á u?~ uQÓ ¾}cÖ¨<” }Óv` KTŸ“¨” ¾TÁeðMÑ¨< YM×” G<K< Ã•[ªM::
2. u²=I ›ÖnLÃ ›’ÒÑ` XÃ¨c” SY]Á u~:-

G. ¾¡MK<” S”Óeƒ SY]Á u?„‹“ É`Ï„‹ H>dw *Ç=ƒ ÁÅ`ÒM' ÁeÅ`ÒM

K. K¡MK< S”Óeƒ SY]Á u?„‹“ É`Ï„‹ ¾}KÑc< □`Ç□‹”“ eÙ□‹” *Ç=ƒ ÁÅ`ÒM' ÁeÅ`ÒM'

N. ¾¡MK< S”Óe~ SY]Á u?„‹“ É`Ï„‹ ÁeÑ–<ƒ ¨<Ö?ƒ QÑ<” ¾}Ÿ}K' ›=¢•T>Á© uJ’ ›W^` ¾}ðçS SJ’<”“ }ðLÑ>¨<” Ów SU□~” KT[ÒÑØ □’Å›cðLÑ>’~ ¾¡ª’@ *Ç=ƒ ÁÅ`ÒM' ÁeÅ`ÒM'

S. ¾¡MM S”Óe~ Se]Á u?„‹“ É`Ï„‹ ›ÖnLÃ ¾lØØ` e`¯ƒ uum G<’@□ S’Åó”“ uƒ¡¡K— S”ÑÉ“ uwnƒ }Óv^© SJ’<” KT[ÒÑØ ¾Gwƒ lØØ` *Ç=ƒ ÁÅ`ÒM' ÁeÅ`ÒM'

W. uÑ<Ç¿ LÃ ¨”ËM }ðêTEM wKA uT>ÁU”uƒ ¨ÃU KSðçS< um õ”ß uT>ÁÑ˜uƒ uT“†¨<U Ñ>²? G<K< Ÿ}Ökc¨< ¾Ñ”²w SÖ” u□‹ ¾J’” H>dw *Ç=ƒ TÉ[Ñ< □”Å}Öuk J• ¾¡MK< S”Óeƒ ªÒ¨< Ÿw` 500,00.®00 /›Ueƒ S„ iI w` / uLÃ ¾J’” Y^ KÓM ¾Y^ }s^à‹ u¨<M ¾cÖ □”ÅJ’ ÃI”’< S”Óeƒ

The office shall have the following organs;

1. An Auditor General:
2. A deputy Auditor General;
3. Audit Director;
4. Audit Manager;
5. Auditor at various levels; and
6. Other nesessary professionals and supporting staff.

6. Head Office

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

PART TWO
POWERS AND DUTIES

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7. Powers and Duties of the office

1. The Office shall heve 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 or cause same the accounts of the Regional Government offices and organizations;
   B. Audit or cause to be audited assistances and Regional Government offices and organizations;
   C. Carry out or cause to be carried out performance audit, as may be necessary, to ensure that the result brought by the Regional Government offices and organizaions complies with law, is executed economically and attains the

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[. uSÅu— *Ç=ƒ ¨pƒ ¾›W^` ÓÉðƒ ¨ÃU Ñ<ÉKƒ ŸSÑ–~ ¾}’d ›”É H>dw uM¿ G<’@□ *Ç=ƒ □”Ç=Å[Ó uU¡` u?~ u¡MK< õ/u?„‹ uK?KA‹ ¾S”Óeƒ SY]Á u?„‹“ É`Ï„‹ □”Ç=G<U uQw[}cw ›T"˜’ƒ ¾}Ö¾k □”ÅJ’ uÑ<Ç¿ ¡wÅƒ LÃ }SY`„ M¿ *Ç=ƒ ÁŸ“¨<“M'

c. Ÿ²=I uLÃ ucð\ƒ É”ÒÑ@‹ SW[ƒ ÁŸ“¨’¨<” ¾*Ç=ƒ Y^ ¨<Ö?ƒ ›Óvw LK¨< ¾S”Óeƒ SY]Á u?ƒ ¨ÃU É`Ïƒ ¾uLÃ □Lò ÁX¨<nM' ¾*Ç=ƒ ¨<Ö?ƒ ¨”ËM Sðì S<” ¾T>ÁXÃ J• c=Ñ˜U ¨Ç=Á¨<’< KT>SKŸ}¨< ›"M ]û`ƒ ÁÅ`ÒM'

g. Ñ<Ç¿ ŸT>SKŸ□†¨< SY]Á u?„‹ □“ É`Ï„‹ □”Ç=G<U ŸôÈ^M“ ŸK?KA‹ ¡ML© ¾*Ç=ƒ SY]Á u?„‹ Ò` uSS"Ÿ` ¾*Ç=ƒ Å[Í / e□”Ç`É/“ ¾›W^` Y`¯ƒ S¨c— SS]Á‹ ÁS×M'

k. ŸT>SKŸ□†¨< SY]Á u?„‹“ É`Ï„‹ Ò` uS}vu` K¨<eØ *Ç=}a‹ }Ñu=¨<” eMÖ““ ¾S<Á wnƒ T[ÒÑÝ Ue¡`’ƒ Ãc×M' □”Å›eðLÑ>’~U ¾¨<eØ *Ç=ƒ]þ`ƒ □”Ç=k`wKƒ K=ÁÅ`Ó Ã‹LM'

u. ›”É H>dw ¨”ËM vKuƒ G<’@□“ □T˜’ƒ uÑAÅK¨< ›"D%E” SÁ²<” KTS” U¡”Áƒ ÁK¨< □”ÅJ’ ÃI”” H>dw uT>SKŸƒ êOö‹' S²¡a‹ S´Ñx‹' c’Ê‹”“ Ÿ□’²=G< Ò` Ó”– <’ƒ vL†¨< K?KA‹ S[Í‹ LÃ ÁiÒM'

}. ¾Ñ”²w“ ›=¢•T> MTƒ u=a eKÑ”²w“ ¾H>dw ›Övup T>Á²ÒÍ†¨< ¾QÓ“ Å”w [mq‹ LÃ ›eðLÑ>¨<” U¡`“ ›e}Á¾ƒ Ãc×M'

desired objectives;

D. Carry out or cause to be carried out the examination of resources control audit to ensure whether the whole system of contorl of the Regional Government offices and organizations is adequately devesed and implemented properly and efficiently;
E. Whenever the Auditor General believes or gets sufficient indications about commissions of irregularities on the matter, limiting to effect audit an account below the stated sum of money, and when the Regional Government gives a contractual work, exceeding Birr 500,000,00 (Five Hundred Thousand Birr) to private contractors on agreement, audit or cause same such accounts of private contractors related to government works;
F. Undertake special audit assignment based on the seriousness of the matter when requested by the council, Regional courts, other government offices and organization as will 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 accoudance with the provisions stipulated hereof, to Chief Head of the pertinent office or organization, and report to the concerned body where the audit findings reveal the commission of

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□. u¡MK< ¨<eØ u›Ç=ƒ S<Á KT>c\ *Ç=}a‹“ ¾H>dw ›ÁÁ´“ Y^ KT>ÁŸ“¨<’< ¾H>dw ›ªm‹ uY^¨< SM¡ KSWT^ƒ ¾T>Áe‹L†¨<” ¾Ue¡` ¨[kƒ Ãc×M' ÁÉLM' ÁÓÇM ÃW[³M'

’. ŸôÈ^K< S”ÓeƒªM“ *Ç=}` SY]Á u?ƒ Ò` uSS"Ÿ` ¾*Ç=}a‹”“ ¾H>dw ¾wnƒ T[ÒÑÝ ¾Ue¡` ¨[kƒ KSeÖƒ KTÑÉ“ KSW[´ ¾T>Áe‹M“ ¨Ø’ƒ ÁK¨< SS]Á Á¨×M'

–. ¾Ue¡` ¾¨[k„‹” uT>cØuƒ“ uT>ÁÉeuƒ Ñ>²? u²=I ›ªÏ SW[ƒ uT>¨× Å”w ¾T>¨c’¨<” ¾›ÑMÓKA ªÒ ÁeŸõLM::

8. ¨<¡M“ eKSeÖƒ

1. SY]Á u?~ u²=I ›ªÏ ›”kê 7 ”®<e ›”kê 2 ŸòÅM }^ lØ` G □eŸ [ ucð\ƒ É”ÒÑ@‹ Y` ¾}SKŸ~ƒ” eM×”“ }Óv^ƒ □”Å›eðLÑ>’~ KôÈ^M ª“ *Ç=}` SY]Á u?ƒ KK?KA‹ ¡ML© ¾*Ç=}` Se]Á u?„‹ ¨ÃU KÓM ¾*Ç=}` Y^ É`Ï‹u¨<¡M“ K=cØÃ‹LM::

2. u²=I ›”kê ”®<e ›”kê 1 É”ÒÑ@ SW[ƒ ¨<¡M“ ¾}c×†¨< ¾*Ç=ƒ ›"Lƒ uSY]Á u?~ ¾¨×¨<ƒ ¾*Ç=ƒ Å[Í“ ¾›W^` e’-e`¯ƒ SŸ}M“ ¾Å[c<uƒ” ¨<Ö?ƒ KSY]Á u?~ ¾Td¨p □Lò’ƒ Ã•`v†ªM::

3. SY]Á u?~ u¨<¡M“ }kvÃ ›"Lƒ ¾}Å[Ñ¨< *Ç=ƒ ¾*Ç=ƒ Å[Í¨<’ ¾}Ÿ}K SJ’<” Á[ÒÓ×M' ›eðLÑ> J• c=Ñ˜U ¾*Ç=ƒ ›ÑMÓKA~ ¨Ü u*Ç=ƒ }Å^Ñ> SY]Á u?„‹ □”Ç=gð” ÁÅ`ÒM::

a crime;

H. Issue directives of audit standards and operational procedures in consultation with the concerned offices and organizaions as well as Federal and other Regional audit offices;

I. Provide the required training and certification of competence thereto 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. Impound such books, documents, ledgers vouchers and an other materials related same where it has reasons to believe that an account has been kipt in a criminal and dishonest manner;

K. Provide the necessary advice and suggestion on drafts of rule and regulation prepared by the Finance and Economic Development Bureau regarding the keeping of finical and accounts;

L. Make efforts, in cooperation with the pertinent Federal and Regional Government offices, that the accounting and auditing profession be promoted geared in the right direction;

M. Issue,renew, suspend and cancel certificate of competence which enables those auditors performaing audit profession and

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¾›hEhEU Y’-Y`¯ƒ

9. **¾°Û‹ ›k^[w“ ¾›hEhEU Y’-Y`¯ƒ**

1. ¾¡MK< ª“ *Ç=}` □“ U¡ƒM ª“ *Ç=}` u¡MK< `°c Se}ÇÉ` ›p^u=’ƒ uU¡` u? ~ ÃjTK<::

2. □Û }hET>‹ u*Ç=ƒ S<Á“ uóÃ“”e Y^ ›S^` □”Ç=G<U uS”Óeƒ þK=c=‹“ eƒ^,Í=‹ [ÑÉ }Ñu=¨<” ¾ƒUl`ƒ ´ÓÏƒ“ eMÖ“ ¾}"u} ¾Y^ MUÉ“ ›e}TT˜ ¾wnƒ Å[Í □”Ç=•^†¨< ÁeðMÒM::

3. Ÿ²=I uLÃ u”®<e ›”kê 2 Y` ¾}Å’ÑÑ¨< □’Å}Öuk J• □Û }hET>‡ u□□]’□†¨<' u□T˜’□†¨<“ uY’-UÓv^†¨< SM"U eU Á}`ñ SJ” ÃÑv†ªM::

10. ŸþK+" þ`+ ›vM’ƒ ÑKM}— eKSJ”

1. ª“ *Ç=}\“ U¡ƒM ª“ *Ç=}\ ŸT”—¨<U ¾þK+" þ`+ ›vM’ƒ ÑKM}™‹ ÃJ“K<::
2. u²=I ›”kê ”®<e ›’kê 1 Y` ¾}Å’ÑÑ¨< u=•`U ª“ *Ç=}\“ U¡ƒM ª“ *Ç=}` uþK+" þ`+ ¨<eØ Ñw}¨< u¾ƒ—¨<U Å[Í SX}õ ŸðKÑ< upÉT>Á Y^†¨<” SMkp Ã•`v†ªM::

11. **¡õÁ“ Ö<[□**

1. □”ÅpÅU }Ÿ}L†¨< ¾ª“ *Ç=}\“ ¾U¡ƒM ª“ *Ç=}\ ÅS¨´' ›uM“ M¿ M¿ ØpTØpV‹ K¡MK< U¡` u?ƒ □¾k[u< Ã¨c“K<::
2. ª“ *Ç=}\“ U¡ƒM ª“ *Ç=}\ u›ÑMÓKAƒ ²S“†¨< TwmÁ LÃ □ÉT@Á†¨<

accountants carry out accounting in the Region to involve in the field;

N. Issue a uniform directive in consultation with the office of the Auditor General of the Federal Government that enables to issue, suspend and cancel certificates of competence of auditors and accountants;

O. Charge fees, which to be determined by a regulation issued pursuant to this proclammation, while issuing and renewing certificate of competence.

10. **Delegation**

1. The Office may delegate the powers and duties inducated under the provisions provided in sub article 2(a) to (e) of Article of this proclamation to the office of the federal Auditor-General, other Regional audit offices or to private audit operation organizations as deemed necessary.

2. The audit bodies which are delegated pursuant to the provision of sub-Article 1 of this article are responsibility bound to follow the auditing standards and procedures set by the office and to notify the finiding they attain to the office.

3. The office shall ensure that the audit carried out by delegated bodies comply with the auditing standards, and where found necessary it shall cause the expense of such audit service to the covered by the offices subject to auditing.

PART THREE

KÖ<[ÁMÅ[c ŸJ’ ›Óvw vK¨< QÓ SW[ƒ u¾ƒ—¨<U ¾S”Óeƒ SY]Á u?ƒ ¨ÃU ¾MTƒ É`Ïƒ }kØ[¨< ¨ÃU }SÅu¨< K=ÁÑKÓK< Ã‹LM::

12. **}Ö]’ƒ**

1. SY]Á u?~U J’ ª“ *Ç=}\ }Ö]’†¨< KU¡` u?~ ÃJ“M::
2. ¾U¡ƒM ª“ *Ç=}\ }Ö]’~ Kª“ *Ç=}\“ KU/u?~ ÃJ“M::

13. **¾Y^ ²S”**

1. ¾ª“ *Ç=}\“ ¾U¡ƒM ª“ *Ç=}\ ¾Y^ ²S” ›e^ G<Kƒ ¯Sƒ ÃJ“M::
2. u²=I ›”kê ”®<e ›”kê 1 Y` ¾}SKŸ}¨< ¾Y^ ²S” c=Áun ª“ *Ç=}\“ U¡ƒM ª“ *Ç=}\ uU¡` u?~ Ÿ†S’v†¨< †”ÅÑ“ K=jS< Ã‹LK<::

14. **}hET>‹ Ÿ†Lò’ƒ eKT>’c<uƒ U¡”Áƒ**

T”—¨<U ¾SY]Á u?~ }hET> ŸT>Ÿ}K<ƒ U¡”Á„‹ u›”Æ ¨ÃU uK?L¨< Ÿ†Lò’ƒ K=’X ¨ÃU ŸY^ K=W“uƒ Ã‹LM:-

1. uQSU U¡”Áƒ Y^¨<” uT>Ñv KTŸ“¨” ¾TÃ‹M SJ’< c=[ÒÑØ'
2. ÓMê ¾J’ ¾Y^ ‹KA† T’e ¾T>†Ãuƒ J• c=Ñ˜'
3. uY^¨< LÃ uT>ÁX¾¨< †M}˜’ƒ Xu=Á Øó}— ¨ÃU UÓv[wMg< J• c=Ñ˜'
4. S<e“ ¨ÃU QÓ” ¾T>é[` ¾¨”ËM É`Ñ>ƒ SðçS< uum Te[Í c=[ÒÑØ'
5. U¡` u?~ "eðKÑ¨< ›ÑMÓKA~” KT^²U ¾T>•[¨< eM×” †”Å}Öuk J• uQÓ Ÿ}¨c’ ¾Ö<[† S¨<Ý †ÉT@ c=Å`e'
6. ¾Y^ ²S’< c=Áun'
7. k×Ã’ƒ vK¨< ¾Ö?“ Ñ<ÉKƒ ¨ÃU um uJ’ K?L U¡”Áƒ uÑ³ ðnÆ uêG<õ ¾Y^ SMkmÁ ØÁo c=Ák`w::

15. **¡õƒ ¾Y^ x†” eKSS<Lƒ**

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Appointment procedure of Regional Auditor General and Deputy Auditor General

9. Procedure for presenting and Appointing

Appointees

1. The Council shall appooint the Auditor General and the deputy Auditor General of the Region upon their recommendation by the Head of the Regional Government.
2. The appointees are required to have relevant educational background as well as training, accumulated experience and reliable degree of efficiency with regard to audit profession and finical management as well as government polices and strategies.
3. Without prejudice to the stipulation under Sub-Article 2 hereof, appointees shall earn good reputation for diligence, honesty and good conduct.

10. **Neutrality from political party 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 politic party and participate in any level.

11. **Remuneration and pension**

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¾¡MK< ª“ *Ç=}` □“ U¡ƒM ª“ *Ç=}` x□ u}SXXÃ Ñ>²? ¡õƒ ¾J’ □”ÅJ’ ¾¡MK< `°e Se}ÇÉ` Ÿ*Ç=ƒ ÇÃ¡}a‹ ¨<eØ ›”Æ” uÑ>²?›©’ƒ SÉx K=ÁW^ Ã‹LM::

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¾¡MK< ª“ *Ç=}`“ U¡ƒM ª“
*Ç=}` eM×”“ }Óv`

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16. ¾ª“ *Ç=}\ YM×”“ }Óv`

¾¡MK< ª“ *Ç=}` ¾SY]Á u?~ ¾uLÃ □Lò uSJ” u²=I ›ªÏ ›”kê 7 Y` KSY]Á u?~ ¾}cÖ¨<” YM×”“ }Óv` uY^ LÃ ŸTªM u}ÚT] Ÿ²=I ¾T>Ÿ}K<ƒ ´`´` eMÖ”“ }Óv^ƒ Ã•\□M:-

1. ¾Ñ”²w“ ›=¢•T> MTƒ u=a ›²ÒÏ„ ¾T>MŸ¨<” ¾¡MK<” S”Óeƒ ¾}ÖnKK H>dw ueU”ƒ ¨^ƒ ¨<eØ *Ç=ƒ ›É^ÑAƒ ¾}Ñ–¨<” ¨<Ö?ƒ Ÿ›e}Á¾ƒ Ò` Ku=a¨< ÃSMXM:-

2. Ÿ²=I ›ªÏ ›”kê 7 ”®<e ›”kê 2 ŸòÅM }^ lØ` G □eŸ [ ucð\ƒ É”ÒÑ@‹ Y` KSY]Á u?~ u}cÖ¨< eM×” SW[ƒ ¾}Ÿ“¨’<ƒ” }Óv^ƒ ¾T>ÑMê ›S□© ²Ñv □Á²ÒË KU¡` u?~ Ák`vM:-

3. KU¡` u?~ uT>k`u< ¾¡MK< S”Óeƒ SY]Á u?„‹“ É`Ï„‹ ¾*Ç=ƒ ]þ`„‹ LÃ ¾S”Óeƒ uËƒ“ ¾H>dw sT> ¢T>, }Ñu=¨<” ¡ƒƒM □ÁÅ[Ñ ¨p□© `UÏ eKT>¨cÉuƒ G<’@□ ÁT¡^M:

4. ¯S□©“ ¾}ÖnKK ²Ñv KTp[w ›eŸ}¨c’¨< Ñ>²? É[e K=q¿ uTÃ‹K<' ›eðLÑ>“ ›ó×˜ “†¨< wKA vS’v†¨< Ñ<Ç¿‹ LÃ M¿ ²Ñv ›²ÒÏ„ KU¡` u?~

1. The salary, allowance and various benefits to the Auditor General and deputy Auditor General respectively shall be determined being submittied to the Council.

2. Where the Auditor General and deputy General do not attain the retirement age at the end of their term of office, they may serve being employed 01 assigned in any government offices or enterprises in accordance with relevant law.

12. **Accountability**

1. The office as well as the Auditor General shall be accountable to the Council.

2. The deputy Auditor General shall be accountable to Auditor General and the council.

13. **Term of Office**

1. The term of Office of the Auditor General and the deputy Auditor General shall be twelve years.
2. Upon expiry of the term of Office specified under sub-Article 1 of this Article, the Council may reappoint the auditor General and deputy auditor General upon confidence

14. **Grounds for Removeal of Appointees**

Any appointee of the office may be suspended from responsibility or discharged from work upon one or the other following reasons:

1. Where it is ascertained that he is incepable of properly discharging his duties due to illness;
2. Where he is of manifest

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5. }Óv\" uT>Ñv KTŸ“¨” Ã‰K¨< ²”É SY]Á u?~” ÁÅ^ÍM'
6. ¾SY]Á u?~” ¾uËƒ ÓUƒ›²ÒÏ KU¡` u?~ Ák`vM' c=ðkÉU uY^ LÃ Á¨<LM'

7. KSY]Á u?~ ¾}ðkÅ¨<” ›ÖnLÃ uËƒ }Óv`“ Lò’~” u}TEL G<’@ KS¨×ƒ um J• vM}Ñ– Ñ>²? ¾}ÚT] uËƒ ðnÉ” ¾T>SKŸƒ M¿ ØÁo KU¡` u?~ ¨ÃU U¡` u?~ uTÃcucwuƒ Ñ>²? `c< KT>¨¡K¨< ›"M K=Ák`w Ã‹LM'

8. ›eðLÑ> J• vÑ–¨< Ñ>²? u¡MK< S”Óeƒ SW© ¾óÃ“”e ›e}ÇÅ` S`J‹” SW[ƒ uSc]Á u?~ ¾¨<eØ uËƒ ´¨<¨<` LÃ Ã¨e“M'

9. Ÿ}ðkÅ¨< ¯S© ¾Y^ TeŸ?Í uËƒ LÃ ¾k×¿” ¨` É`h upÉT>Á uSe]Á u?~ ¾v”¡ H>dw ¨<eØ ’Ç=kSØ ÁÅ`ÒM'

10. ¾W^}™‹” pØ`“ ›e}ÇÅ` u¡MK< S”Óeƒ W^}™‹ Te}ÇÅ]Á QÓ' Å”w“ SS]Á SW[ƒ ÃðêTM'

11. ¾SY]Á u?~ *Ç=}a‹ K=Ÿ}K< ¾T>Ñv†¨<” ´`´` ¾S<Á Y’-UÓv` SS]Á Á²ÒÍM::

12. KSe]Á u?~ Ÿ}ðkÅ¨< ¾uËƒ ¨c” XÁMõ ›cðLÑ> J• c=ÁÑ–¨< S<Á© ›ÑMÓKAƒ KTÓ˜ƒ Ã‰K¨< ²”É ¨<KA‹” K=ªªM Ã‹LM'

13. Lò’~” u}TEL G<’@ KS¨×ƒ Ã‰K¨< ²”É SêNö‹”' S²¡a‹”' S ´Ñx‹”' W’Ê‹”“ K?KA‹ S[Í‹” KSSMŸƒ“ ›eðLÑ> J• c=ÁÑ˜¨< ŸQ´w ›ÑMÓKAƒ cÜ }sTƒ S[Í‹”'²Ñv‹”“ ƒ”}“-‹” ÖÃq SkuM Ã‹LM'

14. KU¡` u?~ uT>k`u< ¾S”Óeƒ incompetence;
3. Where he is guilty of neglect of duty or of malfeasances;
4. Where it is confirmend with sufficient evidence commits corrupt practices or unlawful act;
5. Where upon reaching the age of retirment determined by law without limiting to the power vested in the council to extend the term of office as it deems necssary
6. upon termination of his term 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

15. **Following in a vacant position**
1. The Deputy auditor-General perform in the place of the Auditor-General of the Region where the latter gets removed from responsibility, discharged from work for reasons specified in under Article 14 of this proclamation or becomes deceased,
2. Where the posts of the Auditor General and the Deputy Auditor General of the Region are simultaneously vacant, the Head of the Regional Government may temporarily assign one of the audit directors.

PART FOUR
Powers and duties of the Regional auditor General and Deputy Auditor General

16. **Powers and Duties of the Auditor General**

The Auditor General of the Region being the Chief Head of the office and

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17. ¾U¡fM ª“ *Ç=}\ YM×”“ }Óv`

U¡ƒM ª“ *Ç=}\:-

1. ¾SY]Á u?~” ¾*Ç=ƒ Y^‹ uTkÉ' uTÅ^Ëƒ' uSU^ƒ uTe}vu`“ uSq×Ö` ª“ *Ç=}\” Ã[ÇM'
2. ª“ *Ç=}\ uTÃ•`uƒ ¨ÃU Y^¨<” KTŸ“¨” uTÃ‹Muƒ Ñ>²? `c<” } ¡„ ÃW^M'

3. uª“ *Æ}\ ¾T>S\Kƒ” K?KA‹ }Óv^ƒ ÁŸ“¨<“M::

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18. eKSY]Á u?~ ¾H>dw U`S^

¾Se]Á u?~ H>dw uU¡` u?~ uT>c¾U wl “ ’í ¾J’ *Ç=}` }S`Ua ¨<Ö?~ KU¡` u?~ Ãk`vM::

19. eK*Ç=ƒ e`¯ƒ ¨<e”“ ¾Ñ>²? ÑÅw

1. SY]Á u?~ ›”É” H>dw *Ç=ƒ c=ÁÅ`Ó ”Å’Ñ\ G<’@ ›”É u›”É u´`´` ¨ÃU u›Mö ›Mö ¾*Ç=ƒ ²È K=ÖkU Ã‹LM:: u=J”U u²=I ›ªÏ ›”kê 7 ”®<e ›”kê 2 ŸòÅM }^ lØ` G eŸ S ucð\ƒ É”ÒÑ@‹ SW[ƒ H>dx‹” *Ç=ƒ ›É`ÑA uT>Ák`u¨< ²Ñv ¨<eØ K Á”Ç”Æ H>dw ¾*Ç=ƒ ²È¨<” G<’@“ ØMkƒ SÓKê ›Kuƒ'

2. SY]Á u?~ ¾T>ÁŸ“¨<“†¨< ¾*Ç=ƒ Y^‹ *Ç=ƒ ŸT>Å[Óuƒ ¾uËƒ ¯Sƒ ¨Å %EL Ÿ›Ueƒ ¾uËƒ ¯S ƒ TKõ ¾Kv†¨<U:: ’Ñ` Ó” ¨”ËM }ðêTEM

in additon to implementing the powers and duties entrusted to the office under Article 7 of this proclamation shall have the following specific powers and duties:

1. audit the annual accounts of the Regional Government prepared and submitted to him by the Finance and Economic Development Bureau within eight months of receipts and pass his recommendations thereon to the Bureau;
2. Prepare and submit annual report to the Council describing Performed activities pursuant to the powers vested in the Office Under Provisions provided in Sub-Article 2 (a to e) of Article 7 of this proclamation;

3. Advise as to how Government bedget and Finance standing committee properly follows up and takes periodic mesures on audit reports of the Regional State offices and organization 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 annal report
5. Organize the office so as to enable him to properly carry out his duties;
6. Prepare and submit the budget estimate of the office to the Council, and impliment same up on approval;

7. May submit a special repuest concerning supplementary budget approval to the Council or to abody delegated by same in case

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20. ¾*Ç=ƒ }Å^Ñ>‹ ÓÈ□

1. T”—¨<U c¨< *Ç=}\ K*Ç=ƒ Y^ ›eðLÑ> “†¨< ÁL†¨<” c’Ê‹' ¾nM Te[Í‹“ ¨ÃU K?KA‹ S[Í‹ □”Ç=Ák`w u}Ö¾k Ñ>²? ¨Ç=Á¨<’< ¾Tp[w ÓÈ□ ›Kuƒ::
2. SY]Á u?~ □”Ç=q×Ö^†¨< u²=I ›ªÏ eM×” ¾}cÖ¨<” ›"Lƒ Ñ”²w ¨ÃU ”w[ƒ ¾}[Ÿu' ¨Ü ÁÅ[Ñ' ¾Ÿð K ¨ÃU ¾H>dw □Lò ¾J’ T”—¨<U c¨< c=Ö¾p H>du<” *Ç=ƒ ¾TeÅ[Ó ÓÈ□ ›Kuƒ::
3. *Ç=ƒ }Å^Ñ> SY]Á u?„‹ uSY]Á u?~ u}LŸ<]þ`„‹ ¨<eØ ¾}ÑKè Ó˜„‹” ›eSM¡„ }Ñu=¨<” ¾□`UÍ □`UÍ □”Ç=¨cÆ u}cÖ< ¾ThhÁ

Hdx‹“ ›e}Á¾„‹ SW[ƒ Ÿ45 k“ƒ vMuKÖ Ñ>²? ¨<eØ □`UÍ ¾S¨<cÉ □“ ¨<Ö?~” ¾TX¨p ÓÈ□ ›Kv†¨<::

4. T”—¨<U *Ç=ƒ }Å^Ñ> ›"M SY]Á u?~ }Óv`“ □Lò’~” KS¨×ƒ Ã‰K¨< ²”É KSÅu¨< *Ç=}` Y^¨<” KT"H@É ¾T>Áe‹K¨< ¾}TEL u=a“ ¾Y^ SÑMÑÁ ›²ÒÏ„ ¾SeÖƒ ÓÈ□ ›Kuƒ::

of off session of the former where the total budget allocated for the office is found to be inadequate to fully descharge its duties and responsibilities;

8. Make decision on internal budeget transfer in the office in accurdance with the basic principles of the Retional Government financial administration, as it deems necessary;

9. Cause the successive month appropriation of the annual approved aperational budget of the office to be deposited in advance in to the bank account of the office;

10. Carry out the recrutment and administraion of empolyees in accordance with the Regional Government employees admiinistration, law, regulation and directive;

11. prepare detailed professional code of ethics with which the auditors of the office have to comply;

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

13. May have access to books, records ledgers, vouchers and other documents, and as when he deems it necessary, require and receive documents reports and analysis from public service providing institutions in order to fully discharge his responsibilities;

21. ¾S}vu` ÓÈ

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22. ¾Te¨p ÓÈ
¾¡MK< ª“ *Ç=}` SY]Á u?ƒ ¾*Ç=ƒ e^ uT>ÁŸ“¨<”<uƒ Ñ>²? ¨”ËM SðçS<” ¾T>ÁdU” um U¡”Áƒ ÁÑ– ”ÅJ’ ÃI”'< K¡MK< õƒI u=a “ KT>SKŸ†¨< ›"Lƒ ¾Te¨p ÓÈ ›Kuƒ::

23. Øóƒ“ p×ƒ

T”—¨<U c¨<:-

1. SY]Á u?~ KU`S^ ”Ç=k`u<Kƒ ¾T>ÖÃn†¨<”“ }Ñu='ƒ ÁL†¨<” c'Ê‹: ¾nM Te[Í‹“ ¨ÃU K?KA‹ S[Í‹ ÁLk[u'

2. Gc}— SJ'<” Á¨k ¨ÃU ¨<'}— SJ'<” KTS” U¡”Áƒ XÃ•[¨< T”—†¨<”U S[Í K¡MK< ª“ *Ç=}` ¾cÖ'

3. S/u?~ Y^¨<” uT>Ñv ”ÇÁŸ“¨<” Ác“ŸK'

4. um“ IÒ© U¡”Áƒ XÃ•[¨< ŸSY]Á u?~ uk[u< ¾*Ç=ƒ]þ`„‹ LÃ u}cÖ< ¾ThhÁ ›e}Á¾„‹“ HXx‹ SW[ƒ ¨p© “ ›ØÒu= `UÍ ÁM¨cÅ'
5. ¾²=I” ›ªÏ É”ÒÑ@‹ ”Ç=ðêU u}Ö¾k Ñ>²? ðnÅ— J• ÁM}Ñ– ”ÅJ’ Ÿ›Ueƒ eŸ ›vƒ ¯Sƒ K=Å`e uT>‹M e^ƒ ¨ÃU uw` 10,000.00 /›e` iI w`/ ¾Ñ”²w Skà uG<K~U Ãk×M::

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24. Å”w“ SS]Á ¾T¨<×ƒ YM×”

1. K²=I ›ªÏ }ðíT>'ƒ ¾T>ÁeðMÑ<ƒ” Å”x‹ U¡` u?~ K=Á¨× Ã‹LM::

14. 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 activites of the office and on various reports.

17. 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 ineapable of the letter to carry out his functions;

3. Carry out other Functons assigned to him by the Auditor General.

PART FIVE
Miscellaneous Provisions

18. Audit of the Accounts of the office

The accunts of the office shall be audited by a qualified and independent auditor designated by the council and the result prescnted to the council ther of.

19. Procedure, Scope and Period Limitaton of Auditing

1. The office may audit accounts in detail or by making use of system of sample checking as the circumistance being so. However,

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25. **¾}h\“ }ðíT>’ƒ ¾TÃ•^†¨< QÑA‹**

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2. Ÿ²=I ›ªÏ Ò` ¾T>n[” T”—¨<U QÓ' Å”w' SS]Á ¨ÃU ¾}KSÅ ›W^` u²=I ›ªÏ ¨<eØ u}Ökc< Ñ<Ç¿‹ LÃ }ðéT>’ƒ ›Ã•[¨<U::

26. **›ªÌ ¾T>ì“uƒ Ñ>²?**

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it shall state the auditing system, nature and depth for each account in the report which it presents having audited accounts in accordance with provisions provided in sub-Article 2(a-d) of Article 7 of this proclamation;

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

20. Duties of the Subject to Auditing

1. Any person shall be duty bound where requested to immediately make available documents, oral evidences and /of other information that the auditor deems them necessary for auditor.
2. Any person who has received, expended and paid money or property, or who is in charge of accounts of bodies, which the office supervises in accoudance 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 measure within a perod exceeding not 45 days in accordance with recommendation given to take an appropriate

measure concerning findings stated in reports sent by the office, and notify the result of same thereof.

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

21. 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.

22. Duty to Notify

The office of the Auditor General of the Region is duty bound to notify to the justice Bureau and the concerned bodies where in the course of its auditing have sufficient reasons to believe that an offenece has been committed.

23. Offences and Penalty

Any individual who:

1. Fails to make available documents, oral evidences and / or any other information, which the office requires for auditing and haveing relevancy thereto;

2. Imparts to Auditor General of the Region any information that he knows to be false or which he has no reason to believe to be true;

3. Obstructs the proper performance of the office;

4. Fails to take timely and satisfactory

measures with no adequate reason in accordance with recommendation given on audit reports presented by the office;

5. Fails to comply with the provsions of this proclamation where he is reqaired to do so, he shall be punished with imprisonment from five to seven years or with a fine of Birr 10,000 (Ten Thousand Birr) or with both

such fine and imprisonment/

24. Power to Issue Regulation and Directive

1. The council may issue regulations necessary for the implementation of this proclamation.

2. The Office may issue detiled directves helpful for the full implemention of this proclamation and regulations to be issued pursuant to the proclamation.

25. Repealed and Inpplicable laws

1. Proclamation No 6/1996 issued for the Establishment of the office the Auditor General of the Amhara National Regional State is hereby repealed by this proclamaton.

2. Any law, regulation directive or customary practice inconsistent with this proclamation shall not be applicable no matters provided in this proclamation.

26. Effective Date

This Proclamation shall come into force commencing the data of its pubilcation in the *zikre Hig Gezetta* of the Region.

Done at Bahir Dar,
This 20th day of the April, 2004

Yesef Retta
President of Amhara National
Region