Waggaa 21ffaa..... Lak. 7/2005
፳፩ኛ ዓመት........ ቁጥር ፯/፪ሺ፭
21st year .... No. 7/2013

Finfinnee, Adoolessa 7/2005
ፊንፊኔ፣ ሐምሌ ፯ ቀን ፪ሺ፭
Finfine, July 14, 2013

MAGALATA OROMIYAA
L µ E p ‰ Z Më ¦
MEGELETA OROMIA

Gatiin Tokko .... Qar. 7.40 ¦¿«è ”¶ .... ፯ ብር ከ፵ ሣንቲም Unit Price .... Birr 7.40	To'annoo Caffee Mootummaa Naannoo Oromiyaatiin Kan Bahe I‰ZM¦ ብሔራዊ ŒGF” L¿·Rr በጨፌ ኦሮሚያ °mf}r £'»	Lak. S. Poostaa .... 21383-1000 £Þ.Q.e¼Y .... P.O.Box ....

QABIYYEE

ማውጫ

CONTENT

Labsii Lak. 181/2005
Labsii Dhaabbilee Misoomaa Mootummaa Naannoo Oromiyaa

Mootummaan dameewwan dinagdee keessatti qooda kutaa dinagdee dhuunfaa jajjabeessaa, qaawwa hanqinni gabaa uumu humna raawwachiisummaa ijaaruudhaan duuchuun misooma ittifufsiisuun barbaachisaa ta'ee waan argameef;

Dhaabbileen misoomaa qabeenya mootummaa naannichaa ta'an ergama hundaa'aniif karaa amansiisaa ta'een bahachaa, imaammata gabaa bilisaa keessatti dorgomanii bu'aa buufataniin ergama ol'aanaadhaaf dandeettii isaanii cimsachaa tarsiimoo misoomaa galmaan gahuufi guddina dinagdee mirkaneessuu keessatti qooda murteessaa taphachuu akka danda'an gochuuf hojimaata ifa ta'e ittiin gaggeeffaman diriirsuun barbaachisaa waan ta'eef;

Dhaabbileen misoomaa imaammata gabaa bilisaa hordofanii akka hojjetaniifi bakka gabaa tasgabbeessuufi faayidaa ummataa eegsisuuf murteessaa ta'etti ergama mootummaan itti kennu karaa gahumsa qabuun raawwachuu akka danda'aniif hojimaata ifa ta'eefi seera irratti hundaa'e diriirsuun barbaachisaa waan ta'eef;

አዋጅ ቁጥር ፩፻፹፩/፪ሺ፭
የኦሮሚያ ብሔራዊ ክልላዊ መንግስት የልማት ድርጅቶች አዋጅ

መንግስት በኢኮኖሚው ዘርፍ ውስጥ የግሉን የኢኮኖሚ ዘርፍ ድርሻ በማበረታታት የገበያ እጥረት የሚፈጥረውን ክፍተት የማስፈጸም አቅምን በመገንባትና በመድፈን ልማትን ማስቀጠል አስፈላጊ ሆኖ በመገኘቱ፤

በክልሉ መንግሥት ባለቤትነት ሥር የሚገኙ የልማት ድርጅቶች የተቋቋሙለትን ዓላማ በአስተማማኝ ሁኔታ እየተወጡ በነጻ ገበያ ፖሊሲ ውስጥ ተወዳድረዉ ባገኙት ትርፍ ለላቀ ተልዕኮ አቅማቸውን እያጠናከሩ የልማት ስትራቴጂው ግቡን እንዲመታና የኢኮኖሚ እድገቱን እውን በማድረግ ወሳኝ ሚና እንዲጫወቱ ለማድረግ የሚመሩበት ግልጽ የሆነ አሠራር መዘርጋት አስፈላጊ ሆኖ በመገኘቱ፤

የልማት ድርጅቶች የነጻ ገበያ ፖሊሲ ስርዓትን በመከተል እንዲሰሩና ገበያን ማረጋጋትና የህዝብን ተጠቃሚነት ማስጠበቅ አስፈላጊ ሆኖ ሲገኝ የክልሉ መንግሥት የሚሰጠውን ተልዕኮ በብቃት መፈጸም እንዲችሉ በሕግ ላይ የተመሰረተ ግልፅ አሠራር መዘርጋት አስፈላጊ በመሆኑ፣

Proclamation No. 181/2013
Oromia National Regional State Public Enterprises Proclamation

WHEREAS, it is found necessary for the government to put an effort to bridge the market gap through capacity building by enhancing the role of the private sector in accelerating economic development for sustainability of the economic development;

WHEREAS, public enterprises have to continue under state ownership, it is necessary to provide them with such guidance so as to enable them to improve their effectiveness, to be competitive and profitable and thereby play appropriate role in the implementation of the economic development;

WHEREAS, it becomes necessary to establish clear and legal procedures that public enterprises follow in the free market economy, to participate in the stabilization of the market for public benefit and/or efficiently implementation of the mission given to them;

Abbaan Taayitaa dhaabbilee misoomaa dhiyeenyatti hogganuufi to'achuuf hundaa'e, hojimaata ifa ta'een gaggeeffamee gaheesaa bahuu akka danda'uuf haala mijaa'aa uumuun barbaachisaa ta'ee waan argameef;

Akkaataa Heera Mootummaa Naannoo Oromiyaa Fooyya'ee Bahe, Labsii Lak. 46/1994 Keewwata 49 Keewwata Xiqqaa 3 (a)tiin Labsiin kanatti aanu labsameera.

KUTAA TOKKO
Tumaalee Waliigalaa

1. Mata Duree Gabaabaa

Labsiin kun "Labsii Dhaabbilee Misoomaa Mootummaa Lak. 181/2005" jedhamee waamamuu ni danda'a.

2. Hiika

Akkaataan jechichaa hiika biraa kan kennisiisuuf yoo ta'e malee, Labsii kana keessatti:

1) **"Abbaa Taayitaa"** jechuun Abbaa Taayitaa To'annoo Dhaabbilee Misoomaa Mootummaa Oromiyaati.
2) **"Boordii"** jechuun Boordii hojii gaggeessaa dhaabbata misoomaa mootummaa jechuudha.
3) **"Bu'aa Qulqulluu"** jechuun maallaqa galiifi kaffaltii adda addaa irraa argaman irraa baasii adda addaafi bara baajetaa keessatti hojii gaggeessuu, mindaaf herrega seeraan baasii ta'an, tilmaama dullumaa akkasumas dhalaafi taaksii kaffalamee herrega hafe jechuudha.
4) **"Dhaabbata Misoomaa"** jechuun dhaabbata misoomaa guutummaan yookiin gartokkeen mootummaadhaan hundeeffamanii hojii oomishaa, raabsaa, ijaarsaafi kenna tajaajilaa yookiin hojiiwwan misooma dinagdeefi daldalaa waliin wal qabatan irratti bobba'an jechuudha.
5) **"Kaappitaala Ka'umsaa"** jechuun dhaabbata tokkoof yeroo hundeeffama isaafi isaa booda qabeenya mootummaan ramadamuuf jechuudha.
6) **"Mana Maree Bulchiinsaa"** jechuun qaama raawwachiifuu ol'aanaa Bulchiinsa Mootummaa Naannichaa jechuudha.
7) **"Mootummaa"** jechuun Mootummaa Naannoo Oromiyaa jechuudha.
8) **"Odiitara"** jechuun akkaataa Labsii kanaatiin herrega dhaabbilee misoomaa kan qoratu nama uumamaa yookiin dhaabbata qaamni seerummaa kennameef jechuudha.
9) **"Qooda Bu'aa Mootummaa"** jechuun bu'aa qulqulluu irraa herrega of eeggannoo seeraafi of eeggannoo birootti maallaqni galii ta'u hir'atee herrega hafuudha.

የመንግሥት ልማት ድርጅቶችን በቅርበት ለመምራትና ለመቆጣጠር የተቋቋመው ባለሥልጣን ግልፅ በሆነ አሰራር እየተመራ የድርሻውን እንዲወጣ ለማድረግ አመቺ ሁኔታ መፍጠር አስፈላጊ ሆኖ በመገኘቱ፤

ተሻሽሎ በወጣው የኦሮሚያ ብሔራዊ ክልላዊ መንግሥት ሕገ መንግስት አዋጅ ቁጥር ፵፮/፲፱፻፺፬ አንቀጽ ፵፱ ንዑስ አንቀጽ ፫(ሀ) መሰረት የሚከተለው ታውጇል።

ምዕራፍ አንድ
ጠቅላላ ድንጋጌዎች

፩. አጭር ርዕስ

ይህ አዋጅ "የመንግሥት የልማት ድርጅቶች አዋጅ ቁጥር ፩፻፹፩/፪ሺ፭" ተብሎ ሊጠቀስ ይችላል።

፪. ትርጓሜ

የቃሉ አገባብ ሌላ ትርጉም የሚያሰጠው ካልሆነ በስተቀር በዚህ አዋጅ ውስጥ፦

፩) **"ባለስልጣን"** *ማለት የኦሮሚያ የመንግሥት ልማት ድርጅቶች ተቆጣጣሪ ባለሥልጣን ማለት ነው።*
፪) **"ቦርድ"** *ማለት የመንግሥት የልማት ድርጅት የሥራ አመራር ቦርድ ነው።*
፫) **"የተጣራ ትርፍ"** *ማለት ከገቢዎችና ከሌሎች ክፍያዎች ከተገኘው ገንዘብ ላይ በበጀት ዓመቱ ውስጥ ልዩ ልዩ ወጪና ለሥራ ማስኬጃ፣ ለደመወዝ በአግባቡ ወጪ የተደረጉ ሂሳቦች፣ የእርጅና ቅናሽ፣ እንዲሁም ወለድና ታክስ ተቀንሶ የሚቀረው ሂሳብ ማለት ነው።*
፬) **"የልማት ድርጅት"** *ማለት ሙሉ በሙሉ ወይም በከፊል በመንግሥት ተቋቁሞ በማምረት፣ በማከፋፈል፣ በመገንባትና፣ አገልግሎት በመስጠት ሥራ ወይም በሌሎች የኢኮኖሚ ልማት ተግባሮችና ከንግድ ጋር በተያያዙ ሥራዎች ላይ የተሠማሩ ማለት ነው።*
፭) **"መነሻ ካፒታል"** *ማለት ለአንድ ድርጅት በተቋቋመ ጊዜና ከዚያ በኋላ ከመንግሥት የሚመደብለት ንብረት ማለት ነው።*
፮) **"የመስተዳድር ምክር ቤት"** *ማለት የክልላዊ መንግሥት መስተዳድር ከፍተኛ አስፈፃሚ አካል ማለት ነው።*
፯) **"መንግሥት"** *ማለት የኦሮሚያ ብሔራዊ ክልላዊ መንግሥት ማለት ነው።*
፰) **"ኦዲተር"** *ማለት በዚህ አዋጅ መሠረት የልማት ድርጅቶችን ሂሳብ የሚመረምር የተፈጥሮ ሰው ወይም ህጋዊ ሰውነት የተሰጠው አካል ማለት ነው።*
፱) **"የመንግሥት የትርፍ ድርሻ"** *ማለት ከተጣራው ትርፍ ላይ ሕጋዊ የመጠባበቂያ የሂሳብ ፈንድና ሌሎች መጠባበቂያ ሂሳቦች ገቢ የሚሆነው ገንዘብ ተቀንሶ የሚቀረው ሂሳብ ማለት ነው።*

WHEREAS, to enable the Regulatory Authority, in leading and supporting public enterprises to fulfill their objectives efficiently, it is necessary to establish conducive environment;

NOW, THEREFORE, in accordance with Article 49 Sub-Article 3 (a) of Proclamation No. 46/1994 of the Revised Constitution of the National Regional State of Oromia, it is hereby proclaimed as follows.

CHAPTER ONE
General Provisions

1. Short Title

This Proclamation may be cited as "Public Enterprise Proclamation No. 181/2013".

2. Definition

In this proclamation, unless the context otherwise requires:

1) **"Authority"** means Oromia Government Public Enterprise Regulatory Authority.
2) **"Board"** means the management board of government public enterprise.
3) "**Net Profit"** means any excess of all revenue and receipts over costs, salary and operating expenses properly attributable to the operations of the financial year including depreciation, interest and taxes.
4) **"Public Enterprise"** means a wholly or partially state owned public enterprise established by the government to carry on manufacturing, distribution, construction service rendering or other economic development and related activities.
5) **"Initial Capital"** means total assets assigned to the enterprise by the government at the time of its establishment and later.
6) **"Regional Administrative Council"** means supreme excutive organ of the National Regional Government.
7) **"Government"** means the National Regional Government of Oromia.
8) **"Auditor"** means a natural or juridical person who is enpowered to audit the accounts of public enterprise.
9) **"State Dividend"** means the remaining balance after deduction of legal reserve and other reserve from the net profit.

3. Ibsa Koorniyaa

Labsii kana keessatti jechi koorniyaa dhiiraatiin ibsame dubartiis ni dabalata.

4. Daangaa Raawwatiinsaa

Labsiin kun dhaabbilee misoomaa amma hojiirra jiranis ta'ee, dhaabbilee misoomaa Labsii kana booda hundaa'aan hunda irratti raawwatiinsa ni qabaata.

KUTAA LAMA
Hundeeffamaafi Qaama Seerummaa Dhaabbata Misoomaa

5. Dhaabbanni Misoomaa Osoo Hin Hundeeffamiin Dura Ulaagaalee Gutamuu Qaban

1) Abbaan Taayitaa dhaabbanni misoomaa tokko osoo hin hundeeffamiin dura:
   (a) Kaffaltiin akaakuudhaan raawwatame ogeessaan sirriitti tilmaamamuu isaa;
   (b) Qarshiin callaa kaappitaalaa ka'umsaaf kaffalamee herrega baankii maqaa dhaabbata hundeeffametti galii ta'uu isaa mirkaneeffachuu qaba.
2) Keewwata kana Keewwata Xiqqaa 1(a) jalatti kan tumame jiraatuyyuu kaffaltiin akaakuudhaan raawwatame herrega odiitaraan mirkanaa'e kan qabu yoo ta'e bu'uura galmee herregichaatiin raawwatamuu ni danda'a.
3) Keewwata kana Keewwata Xiqqaa 1(a) jalatti ogeeyyoonni ibsaman gabaasa ibsa tarreeffama qabeenya gatii tokko tokkoo qabeenyichaatiif kennamee fi tooftaa tilmaamni ittiin gaggeeffame kan qabu ni qopheessu.
4) Hundeeffama dhaabbataatiif jecha baasiin Abbaan Taayitaa baase odiitaraan kan mirkanaa'e yoo ta'e kaappitaala dhaabbatichaatti kan herregamu ta'a.
5) Keewwata kana Keewwata Xiqqaa 1(b) jalatti qarshiin tuqame hanga dhaabbatichi hundaa'utti baankiidhaa bahii hin ta'u.

6. Seera Ittiin Hundeeffamaa Dhaabbata Misoomaa

Dhaabbanni misoomaa kamiyyuu bu'uura Labsii kanaatiin kan hundeeffamu ta'ee seerri ittiin hundeeffamu yoo xiqqaate qabxiilee armaan gadii qabaachuu qaba:

1) Maqaa dhaabbatichaa;
2) Kaayyoo dhaabbatichaa;
3) Dhaabbatichi Labsii kanaan kan bulu ta'uusaa;
4) Kaappitaala heyyamame;
5) Kaappitaala akaakuufi maallaqa callaan kaffalame;
6) Teessoo waajjira muummee dhaabbatichaa;
7) Dhaabbatichi dameewwan qabaachuu kan danda'u ta'uusaa;

፫. ሥርዓተ ፆታ

በዚህ አዋጅ ውስጥ በወንድ ፆታ የተገለፀው ሴትንም ያካትታል።

፬. የተፈፃሚነት ወሰን

ይህ አዋጅ አሁን በሥራ ላይ ባሉ የልማት ድርጅቶች እና አዋጁ ከወጣ በኂላ በሚቋቋሙ የልማት ድርጅቶች ላይ ሁሉ ተፈፃሚነት ይኖረዋል።

ምዕራፍ ሁለት
የልማት ድርጅት አመሰራረትና ሕጋዊ ሰውነት

፭. የልማት ድርጅት ባለሥልጣን ከመቋቋሙ በፊት ሊሟሉ ስለሚገባቸው ሁኔታዎች

፩) አንድ የልማት ድርጅት ከመቋቋሙ በፊት ባለስልጣኑ ፡-
   (ሀ) በአይነት የተደረገ ክፍያ በባለሙያዎች በትክክል የተገመተ መሆኑን፣
   (ለ) በመነሻ ካፒታልነት የተከፈለ ጥሬ ገንዘብ በሚቋቋመው ድርጅት ስም በተከፈተ የባንክ ሂሣብ ገቢ መሆኑን ማረጋገጥ ይኖርበታል።
፪) በዚህ አንቀጽ ንዑስ አንቀጽ ፩(ሀ) የተደነገገው ቢኖርም በአይነት የተደረገው ክፍያ በኦዲተር የተረጋገጠ ሂሳብ ያለው ከሆነ ግምቱ በሂሳብ መዝገቡ መሰረት ሊሆን ይችላል ።
፫) በዚህ አንቀጽ ንዑስ አንቀጽ ፩(ሀ) የተመለከቱት ባለሙያዎች የንብረቱን ዝርዝር መግለጫ ለእያንዳንዱ ንብረት የተሰጠውን ዋጋ እና የአገማመቱን ዘዴ የያዘ ሪፖርት ያዘጋጃሉ ።
፬) ባለስልጣኑ ለድርጅቱ ምሥረታ ያደረገው ወጪ ካለና ይኸው በኦዲተሮች የተረጋገጠ ከሆነ ለድርጅቱ በካፒታልነት ይታሰባል።
፭) በዚህ አንቀጽ ንዑስ አንቀጽ ፩(ለ) ሥር የተመለከተው ገንዘብ ድርጅቱ እስኪቋቋም ድረስ ከባንኩ ወጪ አይሆንም።

፮. የልማት ድርጅት መመስረቻ ሕግ

ማንኛውም የልማት ድርጅት የሚቋቋመው በዚህ አዋጅ መሰረት ሆኖ የመመስረቻ ሕጉ ቢያንስ የሚከተሉት ነጥቦች ሊኖረው ይገባል።

፩) የድርጅቱ ስም፣
፪) የድርጅቱ ዓላማ፣
፫) ድርጅቱ በዚህ አዋጅ መሰረት የሚተዳደር መሆኑ፣
፬) የተፈቀደ ካፒታል፣
፭) በአይነት እና በጥሬ ገንዘብ የተከፈለው መነሻ ካፒታል መጠን፣
፮) የድርጅቱ ዋና ጽ/ቤት አድራሻ፣
፯) ድርጅቱ ቅርንጫፍ ሊኖሩት የሚችል መሆኑ፣

3. Gender Reference

Provisions of this proclamation set out in masculine gender shall also apply to feminine gender.

4. Scope of Application

This Proclamation shall be applicable on any existing public enterprise and on those established after the issuance of this Proclamation.

CHAPTER TWO
Establishment and Legal Personality of Public Enterprise

5. Requirements to be Met Before Establishment of an Enterprise

1) Before the establishment of an enterprise the Authority shall ascertain that:
   (a) The payment which is made in kind is valued properly by an expert.
   (b) Cash paid as part of the initial capital is deposited in a bank and in the account of the enterprise.
2) Notwithstanding Sub-Article 1(a) of this Article if the payment made in kind has audited accounts the book value of each payment in kind may be taken into account.
3) The experts stated under Sub-Article 1(a) of this Article shall prepare a report containing a detailed description of the property, the value given to each item and the method of valuation.
4) Where any expenses incurred by the Authority for the establishment of an enterprise is confirmed by the auditors, it shall form part of the capital.
5) The sums deposited under Sub-Article 1(b) of this Article shall not be withdrawn from the bank until the establishment of the enterprise.

6. Establishment of the Public Enterprise

Any public enterprise shall be established by this Proclamation and the establishment law shall contain:

1) The name of the enterprise,
2) The objectives of the enterprise,
3) A statement that the enterprise shall be governed by this proclamation,
4) The authorized capital,
5) The amount of the initial capital paid up both in kind and in cash,
6) The address of the head office of the enterprise,
7) That it may have branches,

8) Yeroo turmaata dhaabbatichaa.

7. Qaama Seerummaa, Ittigaafatamummaafi Hojimaata Dhaabbata Misoomaa

1) Dhaabbanni Misoomaa tokko qaama seerummaa ni qabaata.
2) Idaan dhaabbata misoomaa tokko uwwifamuu kan danda'u hanga qabeenya waliigalaa dhaabbatichi qabuun qofaan ta'a.
3) Dhaabbanni misoomaa seeraafi hojimaata gabaa bilisaa hordofee kan hojjetu ta'a.
4) Keewwata kana Keewwata Xiqqaa 3 jalatti kan tumame akkuma jirutti ta'ee, fayyadamummaa ummataa eegsisuuf barbaachisaa ta'ee bakka argetti Mootummaan dhaabbata misoomaa kallattiin hojjechiisuu ni danda'a.

8. Teessoo

Teessoon dhaabbata tokko bakka waajjirri muummeen dhaabbatichaa argamutti ta'ee, akkuma barbaachisummaa isaatti dameewwan qabaachuu ni danda'a.

KUTAA SADII
Gurmaa'inaafi Gaggeessummaa Dhaabbata Misoomaa

9. Gurmaa'ina

Dhaabbanni misoomaa kamiyyuu gurmaa'ina armaan gadii ni qabaata:

1) Boordii;
2) Hojii Gaggeessaa Ol'aanaafi akkuma barbaachisummaa isaatti Hojii Gaggeessaa Itti Aanaafi
3) Hojjettoota barbaachisaa ta'an ni qabaata.

10. Aangoofi Gahee Hojii Abbaa Taayitaa

Aangoofi gaheen hojii Abbaa Taayitaatiif seera birootiin kenname akkuma eegametti ta'ee, aangoofi gahee hojii armaan gadii ni qabaata:

1) Karooraafi gabaasni Dhaabbilee Misoomaa irraa akka dhiyaatuuf ni taasisa; ni xiinxala; ni hordofa; raawwii isaas ni gamaaggama; duub-deebii ni kenna.
2) Walitti qabaafi miseensota Boordii dhaabbilee misoomaa hundeeffamanii Pireezidaantii Naannichaatti dhiyeessuun akka muudamaniifi akka ramadaman ni taasisa.
3) Durgoo miseensota Boordiif kaffalamuu qabu ni murteessa; hojiirra ooluu isaa ni hordofa.
4) Kaappitaala qabaniifi haala uumama isaanii irratti hundaa'uun sadarkaa dhaabbilee ni murteessa.
5) Kaappitaalli ka'umsaa dhaabbilee misoomaatiif mootummaan akka ramadu ni taasisa.

፰) የድርጅቱ የቆይታ ጊዜ፤

፯. የልማት ድርጅቱ አሠራር፣ ኃላፊነትና ሕጋዊ ሰውነት

፩) አንድ የልማት ድርጅት ሕጋዊ ሰውነት ይኖረዋል፡፡
፪) የአንድ የልማት ድርጅት እዳ ሊሸፈን የሚችለው ድርጅቱ ባለው ጠቅላላ ንብረት ብቻ ይሆናል፡፡
፫) አንድ የልማት ድርጅት የነፃ ገበያ ህግና አሠራርን ተከትሎ የሚሠራ ይሆናል፡፡
፬) በዚህ አንቀጽ ንዑስ አንቀጽ ፫ ስር የተደነገገው እንደተጠበቀ ሆኖ የህዝብ ተጠቃሚነትን ማስጠበቅ አስፈላጊ ሆኖ ሲገኝ መንግሥት የልማት ድርጅቶችን በቀጥታ ሊያሰራ ይችላል፡፡

፰. አድራሻ

የአንድ ድርጅት አድራሻ የድርጅቱ ዋና ጽ/ቤት በሚገኝበት ቦታ ሆኖ እንደአስፈላጊነቱ ቅርንጫፍ ጽ/ቤቶች ሊኖሩት ይችላል፡፡

ምዕራፍ ሦስት
የልማት ድርጅት አደረጃጀትና አመራር

፱. አደረጃጀት

ማንኛውም የልማት ድርጅት ከዚህ የሚከተለው አደረጃጀት ይኖረዋል፡፡

፩) ቦርድ፣
፪) ዋና ሥራ አስኪያጅ እና እንደአስፈላጊነቱ ምክትል ዋና ሥራ አስኪያጅ እና
፫) አስፈላጊ የሆኑ ሠራተኞች ይኖሩታል፡፡

፲. የባለሥልጣኑ ሥልጣንና ተግባር

ለባለሥልጣኑ በሌሎች ህጎች የተሰጠው ስልጣንና ተግባር እንደተጠበቀ ሆኖ ከዚህ የሚከተለው ሥልጣንና ተግባር ይኖረዋል፡፡

፩) የመንግሥት የልማት ድርጅቶች ዕቅድና ሪፖርት እንዲቀርብለት ያደርጋል፣ ይመረምራል፣ ይከታተላል፣ አፈፃፀሙንም ይገመግማል፣ ግብረ መልስ ይሰጣል፡፡
፪) የመንግሥት ልማት ድርጅቶች የቦርድ ሰብሳቢና አባላቶችን ለክልሉ ፕሬዝዳንት በማቅረብ እንዲሾሙ እና እንዲመደቡ ያደርጋል፡፡
፫) ለቦርድ አባላት መከፈል የሚገባውን አበል ይወስናል፣ ሥራ ላይ መዋሉንም ይከታተላል፡፡
፬) የልማት ድርጅቶችን ደረጃ ባላቸው ካፒታል እና በአፈጣጠር ሁኔታ ላይ በመመስረት ይወስናል፡፡
፭) ለልማት ድርጅቶች መነሻ ካፒታል በመንግሥት እንዲመድብ ያደርጋል፡፡

8) The duration for which the enterprise is established.

7. Working Procedure, Legal Personality and Liability of Public Enterprise

1) A public enterprise shall have legal personality.
2) A public enterprise may not be held liable beyond its total assets;
3) An enterprise shall follow the laws and systems of free market.
4) Without prejudice to the provision of Sub-Article 3 of this Article where found necessary the government may order the enterprises directly to intervene for the benefit of the public.

8. Address

The address of an enterprise shall be the place where its head office is situated and may have branch offices as may be necessary.

CHAPTER THREE
Organization and Management of an Enterprise

9. Organization

Any public development enterprise shall have the following organisation:

1) Board,
2) A General Manager and a Deputy General Manager as may be necessary;
3) The necessary staff.

10. Powers and Duties of the Authority

Without prejudice to the powers and duties of the Authority given by other laws, the Authority shall have the following powers and duties:

1) Cause public enterprises to submit a plan and performance report; analyze; follow up; evaluate its performance and give feedback.
2) Propose the chairperson and members of the Board of public enterprises for appointment and assignment to the President of the Regional Government.
3) Fix allowance to be paid to the members of the Board, follow up its implementation.
4) Decide the standard of public enterprise based upon their capital and manner of establishment.
5) Cause the allocation of initial capital of the enterprises by the government.

6) Yeroo waggaa shanii keessatti dhaabbata haarawaa hundeeffameef kaappitaalli hundeeffamaa kaffalamee akka xumuramu, herregni baajata ofeeggannoo akka qabamu yookiin mootummaa irraa akka ramadamu ni taasisa.
7) Bu'aa qulqulluu dhaabbilee misoomaa mootummaa irraa dhibbeentaa mootummaadhaaf yeroo yerootti dhangala'u yeroo kenname keessatti galii ta'uusaa ni hordofa; ni raawwachiisa.
8) Bu'aa qulqullaa'ee mootummaaf dhangala'uu qabu irraa dhaabbata misoomaatiif akka dhiifamu yookiin kennamu Boordiin gaaffii yoo dhiyeesse, yaada murtee Mana Maree Bulchiinsaatiif ni dhiyeessa; yeroo murtaa'us hojiirra ni oolcha.
9) Dhaabbileen kaayyoo misoomaa isaanii galmaan ga'uu akka danda'aniif haala humni raawwachiisummaa isaanii itti cimu ni qorata; bu'aa qorannoo isaas Mana Marii Bulchiinsaatiif ni dhiyeessa; yeroo murtaa'u hojiirra oolmaa isaa ni hordofa.
10) Karoora bittaa qabeenya dhaabbii gurguddoo hojii dhaabbatichaaf murteessaa ta'an akka mirkanaa'u Mana Maree Bulchiinsaatiif ni dhiyeessa; yoo mirkanaa'e ni raawwachiisa. Tarreeffamni isaa Dambii ba'uun murtaa'a.
11) Herregni dhaabbilee misoomaa galmeerraa haala itti haqamu qajeelfama ni baasa; raawwii isaas ni hordofa.
12) Dhaabbilee misoomaa ilaalchisee yaada imaammataa ni maddisiisa; yeroo mirkanaa'us hojiirraa ni oolcha; dhaabbilee misoomaatiif kallattii tarsiima'aa ni kenna.
13) Aangoofi hojiin Boordiif kenname akkuma eegametti ta'ee, hojiiwwan biroo mirga abbaa qabeenyummaa mootummaa kabachiisan ni raawwata.

11. Miseensota Boordii

1) Baay'inni miseensota Boordii akkaataa sadarkaa dhaabbatichaatti shanii hanga kudha tokkoo ta'uu ni danda'a.
2) Miseensota Boordii harka sadii keessaa tokko kan hincaalle walga'ii waliigalaa hojjettoota dhaabbii dhaabbatichaatiin kan filataman ta'u. Miseensonni Boordii biroo Abbaa Taayitaatiin filatamu.
3) Ramaddiifi filannoon miseensota Boordii naamusa, ogummaa, muuxannoofi dandeettii qaban irratti kan hundaa'u ta'a.

፮) አዲስ ለተቋቋመው ድርጅት የተከፈለው የመመስረቻ ካፒታል ክፍያ በአምስት ዓመት ጊዜ ውስጥ ተከፍሎ እንዲያልቅ፣ የመጠባበቂያ በጀት ሂሳብ እንዲያዝ ወይም በመንግሥት እንዲመደብ ያደርጋል፡፡
፯) ከመንግስት የልማት ድርጅቶች በየጊዜው በመቶኛ ፈስስ መደረግ የሚገባው የተጣራ ትርፍ በተሰጠው ጊዜ ውስጥ በወቅቱ ገቢ መሆኑን ይከታተላል፣ ያስፈጽማል፡፡
፰) ቦርዱ ለመንግሥት ፈሰስ ከሚደረገው የተጣራ ትርፍ ላይ ለልማት ድርጅቶች እንዲቀር ወይም እንዲሰጥ ጥያቄ ካቀረበ የውሣኔ ሀሳብ ለመስተዳድር ምክር ቤት ያቀርባል፣ ሲወሰንም ሥራ ላይ ያውላል፡፡
፱) ድርጅቶች የልማት ዓላማቸውን ከግብ ለማድረስ እንዲችሉ የማስፈፀም ብቃታቸው የሚጠናከርበትን ሁኔታ ያጠናል፤ የጥናት ውጤቱን ለመንግሥት መስተዳድር ምክር ቤት ያቀርባል፤ ሲወሰን ሥራ ላይ መዋሉን ይከታተላል፡፡
፲) ዋና ዋና ለድርጅቱ ሥራ ወሳኝ የሆኑ የቋሚ ንብረቶች ግዥ ዕቅድ እንዲፀድቅ ለመስተዳድር ምክር ቤት ያቀርባል፤ ሲወሰንም ያስፈፅማል፡፡ ዝርዝሩ በሚወጣው ደንብ የሚወሰን ይሆናል፡፡
፲፩) የመንግስት የልማት ድርጅቶች ሂሳብ ከመዝገብ ስለሚሰረዝበት ሁኔታ መመሪያ ያወጣል፣ አፈጻጸሙን ይከታተላል፡፡
፲፪) የልማት ድርጅቶችን በተመለከተ የፖሊስ ሀሳብ ያፈልቃል፣ ሲፀድቅ ሥራ ላይ ያውላል፤ ስትራቴጂካዊ የሆነ አቅጣጫ ይሰጣል፡፡
፲፫) ለቦርዱ የተሰጠው ሥልጣንና ተግባር እንደተጠበቀ ሆኖ የመንግሥት የባለቤትነት መብትን ለማስከበር የሚያስፈልጉ ሌሎች ተግባሮችን ያከናውናል፡፡

፲፩. የቦርድ አባላት

፩) የቦርድ አባላት ቁጥር እንደ ድርጅቱ ደረጃ ከአምስት እስከ አስራ አንድ ሊሆን ይችላል፡፡
፪) ከቦርድ አባላት መካከል ቁጥራቸው ከአንድ ሦስተኛ የማይበልጡ የሚመረጡት በቋሚ ሠራተኞች ጠቅላላ ጉባኤ ይሆናል፣ ሌሎች የቦርዱ አባላት በባለሥልጣኑ ይመረጣሉ፡፡
፫) የቦርዱ አባላት ምደባና ምርጫ ባላቸው ሥነ ምግባር፣ ሙያ፣ ሥራ ልምድና ችሎታ ላይ የሚመሠረት ይሆናል፡፡

6) Cause the allocation of reserve fund or funds by the Government so that the authorized capital of a newly established public enterprise to be fully paid up within five years.
7) Follow up, cause the implementation of the amount to be paid to government from net profit of the public enterprises.
8) Upon the request of the board, submit a request with its recommendation to the Administrative Council of the Government the amount of state dividend to be given to an enterprise, execute upon approval.
9) Undertake study on a means of building the capacity of public enterprises for effective achievements of their objectives, submit it to the Administrative Council of the Government, upon approval follow up its implementation.
10) Submit purchase plan of fixed assets that is necessary for the activities of an enterprise; submit to the Administrative Council for approval; cause its implementation upon approval. The details shall be determined by the regulation to be issued.
11) Issue Directives with regards to writing off the accounts of public enterprises and follow up its implementation.
12) Formulate policy with regards to public enterprises, execute upon approval; provide strategic directions for public enterprises.
13) Without prejudice to the powers and duties given to the Board, perform other functions necessary for the protections of the ownership rights of the state.

11. Members of the Board

1) Based on the standard of the enterprise, the number of members of the Board may be from five to eleven.
2) Not more than one third of the members of the Board shall be elected by the general assembly of the permenant workers. The rest of the members of the Board shall be appointed by the Authority.
3) The members of the Board shall be appointed or elected on the basis of their profession, experience and competence.

4) Miseensi Boordii kamiyyuu miseensa dhaabbata waldorgomaa hin taane kan biroo ta'ee ramadamee hojjechu ni danda'aa.
5) Yeroon hojii miseensa Boordii waggaa sadii ta'ee, akkuma barbaachisummaa isaatti miseensi Boordii bara hojii waggaa sadii xumure al-tokko irra deebi'ee filatamuu yookiin ramadamuu ni danda'a.
6) Miseensi Boordii tokko miseensummaa yeroo dhiisu dura ta'aan Boordii akkaataa adeemsa ramaddiitiin namni biroon akka bakka bu'u Abbaa Taayitaa beeksisuu qaba.
7) Miseensi Boordii hojii isaa gahumsaan bahuu yoo dadhabe, sababa gahaa malee walitti aansuun yeroo sadii ol yookiin bara baajataa tokko keessatti yeroo shaniifi isaa ol walgahii irraa kan hafe yoo ta'e, Abbaan Taayitaa miseensummaa irraa akka ka'uu qaama ramadeef yaada ni dhiyeessa.

12. Sirna Walgahii Boordii

1) Boordiin yoo xiqqaate ji'atti yeroo tokko walgahii idilee ni qabaata.
2) Haalli ariifachiisaan yoo qunname yookiin miseensota Boordii keessaa harki shantamaa ol yoo gaafatan dura taa'aan Boordii walgahii waamuu qaba.
3) Ajandaan walgahii dursee miseensota Boordii akka dhaqqabu ni taasifama.
4) Miseensota Boordii keessaa harki caalu yoo argaman walgahichi gaggeeffamuu ni danda'a.
5) Murteen Boordii sagalee caalmaan kan darbu ta'a; sagaleen walqixa yoo ta'e, yaadni walitti qabaa Boordiitiin deeggarame murtii Boordii ta'a.
6) Boordiin qaboo yaa'ii walgaahii miseensonni irratti mallatteessan ni qabaata.
7) Barreessaan Boordii hojjettoota dhaabbatichaa keessaa Boordiidhaan filatamee kan ramadamu ta'a.
8) Hojii Gaggeessaan Ol'aanaa Dhaabbatichaa walgahii Boordii irratti sagalee malee ni hirmaata.
9) Boordiin sirna hojimaata mataa isaa ni baafata.

13. Aangoofi Gahee Hojii Boordii

Ittiwaamamni Boordii Abbaa Taayitaatiif ta'ee, aangoofi gahee hojii armaan gadii ni qabaata.

1) Hojii Gaggeessaa Ol'aanaa dhaabbatichaa ni qacara; mindaafi durgoo isaa ni murteessa; hojiirraa ni gaggeessa.
2) Kaappitaalli dhaabbatichaa akka dabalu yookiin akka hir'atu Abbaa Taayitaatiif yaada ni dhiyeessa.

፬) ማንኛውም የቦርድ አባል ተወዳዳሪ ያልሆነ የሌላ ድርጅት ቦርድ አባል ሆኖ ተመድቦ ሊሠራ ይችላል፡፡
፭) የቦርድ አባላት የሥራ ዘመን ሦሥት ዓመት ሆኖ እንደአስፈላጊነቱ ሦስት ዓመት የሥራ ዘመኑን የጨረሰ የቦርድ አባል በድጋሚ ለአንድ ጊዜ ብቻ ሊመረጥ ወይም ሊመደብ ይችላል፡፡
፮) ማንኛውም የቦርድ አባል የቦርድ አባልነቱን የተወ እንደሆነ የቦርድ ሰብሳቢው በምደባው መሠረት ሌላ ሰው እንዲተካ ለባለስልጣኑ ማሳወቅ አለበት፡፡
፯) ባለስልጣኑ ማንኛውም የቦርድ አባል ሥራውን በብቃት መወጣት ካልቻለ፣ ያለበቂ ምክንያት በተከታታይ ከሦስት ጊዜ በላይ ወይም በአንድ የበጀት አመት ውስጥ ለአምስት ጊዜና ከዛ በላይ ከስብሰባ የቀረ እንደሆነ ለመደበው አካል ከአባልነት እንዲነሣ ሃሳብ ያቀርባል፡፡

፲፪. የቦርድ ስብሰባ ሥነ ሥርዓት

፩) ቦርዱ ቢያንስ በወር አንድ ጊዜ መደበኛ ስብሰባ ይኖረዋል፡፡
፪) አስቸኳይ ሁኔታ ሲያጋጥም ወይም ከቦርዱ አባላት መካከል ቢያንስ ከሃምሳ እጅ በላይ አባላት ሲጠይቁ የቦርዱ ሰብሳቢ ስብሰባ መጥራት አለበት፡፡
፫) የስብሰባው አጀንዳ በቅድሚያ ለቦርድ አባላት እንዲደርስ ይደረጋል፡፡
፬) ከቦርዱ አባላት መካከል አብዛኛው ከተገኙ ስብሰባው ሊካሄድ ይችላል፡፡
፭) የቦርዱ ውሣኔ በድምፅ ብልጫ ይወሰናል፣ ድምጹ እኩል በሚሆንበት ጊዜ በቦርዱ ሰብሳቢ የተደገፈ ሃሳብ የቦርዱ ውሳኔ ይሆናል፡፡
፮) ቦርዱ አባላቱ የሚፈርሙበት ቃለ ጉባኤ ይኖረዋል፡፡
፯) የቦርዱ ፀሐፊ ከድርጅቱ ሠራተኞች መካከል ተመርጦ በቦርዱ የሚመደብ ይሆናል፡፡
፰) የድርጅቱ ዋና ሥራ አስኪያጅ በቦርድ ስብሰባ ላይ ያለድምፅ ይሳተፋል፡፡
፱) ቦርዱ የራሱን የአሰራር ሥርዓት ያወጣል፡፡

፲፫. የቦርድ ስልጣና ተግባር

የቦርዱ ተጠሪነት ለባለስልጣኑ ሆኖ የሚከተሉት ስልጣንና ተግባራት ይኖሩታል፡፡

፩) የድርጅቱን ዋና ሥራ አስኪያጅ ይቀጥራል፣ ደመወዝና አበሉን ይወሰናል፣ ከሥራ ያሰናብታል፡፡
፪) የድርጅቱ ካፒታል እንዲጨምር ወይም እንዲቀንስ ለባለስልጣኑ ሐሳብ ያቀርባል፡፡

4) Any member of a Board may also be appointed as a Board member of any other non competing enterprise.
5) The term of office of the members of the Board shall be three years; where necessary a member of a Board may be reelected or reassigned at the expiry of his term of office for the next one term only.
6) Where any member of the Board resigns from membership, the chairperson of the Board shall bring the matter to the attention of the Authority so that another person is assigned in the same manner.
7) Where a member of the Board could not fulfill his responsibilities effectively; was consecutively absent from a meeting more than three times or was absent for or more than five times in one fiscal year, the Authority submits a proposal for his dismissal to the organ that assigned him.

12. Meeting Procedures of the Board

1) The Board shall have a regular meet ing at least once a month.
2) The chairperson shall call a meeting where there is an urgent matter or where at least more than fifty percent of the members of the Board so request.
3) The agenda of the meeting shall be communicated to the Board members in advance.
4) The meeting commences where a majority of the members are present.
5) The Board shall take a decision by a majority vote, in case of a tie the chairperson shall have a casting vote.
6) The Board shall have a minute signed by the members.
7) The Board shall select and assign a secretary from among the employees of the enterprise.
8) The General Manager of the enterprise shall attend meetings of the Board without having the right to vote.
9) The Board shall draw its own working procedure.

13. Powers and Duties of the Board

The accountability of the board shall be to the Authority, and shall have the following powers and duties:

1) Appoint and dismiss the General Manager of the enterprise and decide his salary and allowance.
2) Propose to the Authority for the increase or decrease of the enterprise's capital.

3) Odiitara alaatiifi keessaatiif harshammeewwan herregaa, Abbaa Taayitaatiif immoo gabaasawwan raawwii hojiifi ibsawwan herregaa dhaabbatichaa yeroo isaa eegee akka dhiyaatu ni taasisa.
4) Bittaa gurguddoo meeshaafi qabeenya hojii dhaabbatichaaf murteessaa ta'an qorannoon mirkaneeffatee Abbaa Taayitaatiif yaada ni dhiyeessa; murtii kennamu irratti hundaa'udhaan ni raawwachiisa. Tarreeffamni isaa Dambii bahuun kan murtaa'u ta'a.
5) Gurgurtaa qabeenya dhaabbii hojii dhaabbatichaaf barbaachisaa hin taane ni mirkaneessa.
6) Herregniifi meeshaawwan dhaabbatichaa akkaataa seeraatiin qabamuu isaanii ni to'ata.
7) Labsii kana Keewwata 27 jalatti kan tumame akkuma eeggametti ta'ee, Boordiin dhabbatichaa Abbaa Taayitaa eeyyamsiisuun herregni ofeeggannoo dabalataan akka qabatan gaafachuun, ramachiisuufi itti fayyadama isaas murteessuu ni danda'a.
8) Karoora hojii, baajataafi Dambii Keessaa dhaabbatichaa ni mirkaneessa; raawwii isaas hordofee Abbaa Taayitaa ni beeksisa.
9) Qaxara, ramaddii, mindaafi durgoo ittigaafatamtoota ittiwaamamni isaanii Hojii Gaggeessaa Ol'aanaatiif ta'e ni mirkaneessa.
10) Karoora tarsiima'aa, ergama dhaabbatichaa waliin walsimu kallattii Abbaan Taayitaa kennu hordofee yeroo isaa eegee qopheessee akka mirkanaa'u Abbaa Taayitaatiif ni dhiyeessa; yeroo mirkanaa'us ni raawwachiisa.

14. Itti Gaafatamummaa Miseensota Boordii

1) Miseensonni Boordii bu'uura Labsii kanaan aangoofi gahee hojii isaanitti kenname of-eeggannoon raawwachuu qabu.
2) Miseensonni Boordii hojii isaanitti kenname sirnaan bahuu dhabuurraa miidhaa dhaabbatichaa irra gahuuf dhuunfaafi waliin kan itti gaafataman ta'a.
3) Keewwata kana Keewwata Xiqqaa 2 jalatti kan tumame jiraatullee murteen Boordii yeroo kennamu miseensi Boordii mormee sagaleen addaa bahe itti-gaafatamummaa murtichi fidu irraa bilisa akka ta'u yaada isaa barreessee mallatteessuu qaba.

፫) ለውጭና ለውስጥ ኦዲተሮች የሂሳብ መዝገቦች፤ ለባለስልጣኑ ደግሞ የስራ አፈፃፀም ሪፖርቶችን እና የድርጅቱ የሂሳብ መግለጫ ወቅቱን ጠብቆ እንዲቀርብ ያደርጋል፡፡
፬) ለድርጅቱ ስራ ወሳኝነት ያላቸውን ትላልቅ የንብረት ግዥ በማጥናት ለባለስልጣኑ ሀሳብ ያቀርባል፤ በሚሰጠው ውሳኔ መሠረትም ያስፈጽማል፡፡ ዝርዝሩ በሚወጣው ደንብ ይወሰናል፡፡
፭) ለድርጅቱ ሥራ አስፈላጊ ያልሆኑ ቋሚ ንብረቶች ሽያጭ ያፀድቃል፡፡
፮) የድርጅቱ ሂሳቦችና ንብረቶች በአግባቡ መያዛቸውን ይቆጣጠራል፡፡
፯) በዚህ አዋጅ አንቀጽ ፳፯ ስር የተደነገገው እንደተጠበቀ ሆኖ ቦርዱ ባለስልጣኑን አስፈቅዶ መጠባበቂያ ሂሳብ በተጨማሪ እንዲያዝ በመጠየቅ ማስመደብና አጠቃቀሙን መወሰን ይችላል፡፡
፰) የድርጅቱን የስራ ዕቅድ፣ በጀትና የውስጥ ደንብ ያፀድቃል፤ አፈፃፀሙን በመከታተል ለባለስልጣኑ ያሳውቃል፡፡
፱) ለድርጅቱ ዋና ስራ አስኪያጅ ተጠሪ የሆኑ የስራ ኃላፊዎችን ቅጥር፣ ምደባ፣ ደመወዝና አበል ያፀድቃል፡፡
፲) ከድርጅቱ ተልእኮ ጋር የሚጣጣም እስትራቴጂካዊ ዕቅድ ባለሥልጣኑ የሚሰጠውን አቅጣጫ ተከትሎ ወቅቱን ጠብቆ በማዘጋጀት እንዲፀድቅ ለባለሥልጣኑ ያቀርባል፣ ሲፀድቅም ያስፈጽማል፡፡

፲፬. የቦርድ አባላት ተጠያቂነት

፩) የቦርዱ አባላት በዚህ አዋጅ መሠረት የተሰጣቸውን ሥልጣንና ተግባር በጥንቃቄ መፈፀም አለባቸው፡፡
፪) የቦርዱ አባላት ተግባራቸውን በአግባቡ ባለመፈፀማቸው ምክንያት በድርጅቱ ላይ ለሚደርሰው ጉዳት በአንድነትና በነጠላ ተጠያቂ ይሆናሉ፡፡
፫) በዚህ አንቀፅ ንዑስ አንቀፅ ፪ ስር የተደነገገው ቢኖርም ቦርዱ ውሳኔ በሚሰጥበት ጊዜ በተቃውሞ ድምፅ የተለየ የቦርድ አባል ውሳኔው ለሚያስከትለው ጉዳት ተጠያቂ እንዳይሆን የልዩነት ሀሳቡን ፅፎ መፈረም ይኖርበታል፡፡

3) Submit books of account to external and internal auditors, also periodic reports on the state of activities and financial reports of an enterprise to the Authority.
4) Study and propose the purchase of equipment and fixed asset that are necessary for the enterprise; and based on the decision cause to be implemented. The details shall be determined by the Regulation to be issued.
5) Approve the sale of fixed asset that is not necessary for the enterprise.
6) Ensure that books of accounts and properities of the enterprise are kept properly.
7) Without prejudice to Article 27 of this Proclamation, the Board may request the Authority for additional contingency fund and upon permission cause to be assigned, and decide on its use.
8) Approves the enterprises' work plan, budget and internal regulations, follow up and report its implementation to the Authority.
9) Approves the employment, assignment, salary and allowance of those officers of the enterprise accountable to the General Manager.
10) Prepare strategic plan compatible with the mission of the enterprises based on the direction given from the Authority, and submit it for approval; upon approval cause its implementation.

14. Accountability of the Board Members

1) The members of the Board, shall carry out their powers and duties with due care.
2) The members of Board shall be accountable individually and jointly for the damage caused on the enterprise by their failure to perform properly.
3) Notwithstanding Sub-Article 2 of this Article, a Board member who dissented from the decision should have to write and sign specifying his point of dissent so as not to be held accountable.

15. Aangoofi Gahee Hojii, Hojii Gaggeessaa Ol'aanaa Dhaabbata Misoomaa

Ittiwaamamni Hojii Gaggeessaa Ol'aanaa Boordiidhaaf ta'ee, aangoo fi hojii armaan gadii ni qabaata.

1) Hojiiwwan dhaabbatichaa ni karoorsa; ni gurmeessa;, ni hoggana; ni bulcha; ni to'ata.
2) Walqunnamtii qaama sadaffaa wajjin taasifamu irratti dhaabbaticha bakka ni bu'a.
3) Eeyyama Boordiitiin, ittiwaamamni isaanii isaaf kan ta'an ittigaafatamtoota ni qaxara; ni ramada; hojii isaanii ni murteessa.
4) Dambii Keessaa dhaabbatichaafi seeraa hojjataafi hojjachiisaa irratti hundaa'ee hojjettoota biroo ni qaxara; ni ramada; hojiirraa ni gaggeessa; mindaafi durgoo isaanii ni murteessa.
5) Herrega dhaabbatichaa akkaataa seeraatiin ni qaba; herrega baankii dhaabbatichaa ni bana; ni sochoosa.
6) Eeyyama Boordiifi qajeelfama Abbaan Taayitaa baasu hordofuudhaan qabeenya hojii dhaabbatichaaf barbaachisaa hin taane ni gurgura.
7) Karoora hojiifi baajata dhaabbatichaa, akkasumas Dambii Keessaa qopheessee Boordiif dhiyeessee yoo eeyyamame hojii irra ni oolcha.
8) Murteewwan Boordii ni raawwata; ni raawwachiisa.
9) Karooraafi raawwii hojii dhaabbatichaa kan gamaaggamu koree maanajimantii ni hundeessa; walgahii isaas ni hoggana; akkasumas gamaaggama raawwii hojii Abbaan Taayitaa gaggeessuu irratti dhiyaatee ibsa yookiin gabaasa ni dhiyeessa.
10) Karoora tarsiima'aa dhaabbatichaa kallattii Boordiin kaa'u hordofee ni qopheessa; Boordiif ni dhiyeessa; yeroo mirkanaa'u ni raawwata; ni raawwachiisa.
11) Hojiiwwan dabalataa Boordiin kennuuf ni raawwata.

16. Ittigaafatamummaa Hojii Gaggeessaa Ol'aanaa

Hojii Gaggeessaa Ol'aanaan yeroo hojii isaa raawwatutti dagannoon yookiin itti yaadee dhaabbata irratti miidhaa geessisuuf seeraan kan itti gaafatamu ta'a.

KUTAA AFUR

Kaappitaala Dhaabbata Misoomaa

17. Dhaabbata Misoomaa Hundeessuuf Kaappitaala Barbaachisu

1) Dhaabbanni Misoomaa kamiyyuu kaappitaala ni qabaata.

፲፭. የልማት ድርጅት ዋና ሥራ አስኪያጅ ሥልጣንና ተግባር

የዋና ሥራ አስኪያጅ ተጠሪነት ለቦርድ ሆኖ ከዚህ የሚከተለው ሥልጣንና ተግባር ይኖረዋል።

፩) የድርጅቱን ሥራ ያቅዳል፣ ያደራጃል፣ ይመራል፣ ያስተዳድራል፣ ይቆጣጠራል፡፡
፪) ከሦስተኛ ወገን ጋር በሚደረግ ግንኙነት ድርጅቱን ይወክላል፡፡
፫) ቦርዱን አስፈቅዶ ለእሱ ተጠሪ የሆነ የሥራ ኃላፊዎችን ይቀጥራል፣ ይመድባል፣ ተግባራቸውን ይወስናል፡፡
፬) በድርጅቱ የውስጥ ደንብና በአሠሪና ሠራተኛ ሕግ መሠረት ሌሎች ሰራተኞች ይቀጥራል፣ ይመድባል፣ ያሰናብታል ደመወዝና አበላቸውን ይወስናል፡፡
፭) የድርጅቱን ሂሳብ በህጉ መሠረት ይይዛል፣ የድርጅቱን የባንክ ሂሳብ ይከፍታል፣ ያንቀሳቅሳል፡፡
፮) በቦርዱ ፈቃድና ባለሥልጣኑ የሚያወጣውን መመሪያ በመከተል ለድርጅቱ ሥራ አስፈላጊ ያልሆኑትን ንብረቶች ይሸጣል፡፡
፯) የድርጅቱን የሥራ ዕቅድና በጀት እንዲሁም የውስጥ ደንብ አዘጋጅቶ ለቦርድ አቅርቦ ሲፈቀድ ሥራ ላይ ያውላል፡፡
፰) የቦርድ ውሳኔዎችን ይፈጽማል፣ ያስፈጽማል።
፱) የድርጅቱን ዕቅድና የሥራ አፈፃፀም የሚገመግም የማኔጅመንት ኮሚቴ ያቋቁማል፤ ስብሰባውንም ይመራል፤ እንዲሁም ባለሥልጣኑ በሚያካሄደው የሥራ አፈፃፀም ግምገማ ላይ ቀርቦ ማብራሪያ ይሰጣል ወይም ሪፖርት ያቀርባል፡፡
፲) የድርጅቱን እስትራትጂካዊ ዕቅድ ቦርዱ የሚያስቀምጠውን አቅጣጫ በመከተል ለቦርዱ ያቀርባል፤ ሲፀድቅም ይፈጽማል፣ ያስፈጽማል፡፡
፲፩) ቦርድ የሚሰጠውን ተጨማሪ ተግባራት ይፈፅማል፡፡

፲፮. የዋናው ሥራ አስኪያጅ ኃላፊነት

ዋናው ሥራ አስኪያጅ ተግባሩን በሚፈጽምበት ጊዜ በቸልተኝነት ወይንም ሆን ብሎ በድርጅቱ ላይ ለሚያደርሰው ጉዳት በሕግ ተጠያቂ ይሆናል፡፡

ምዕራፍ አራት

የልማት ድርጅት ካፒታል

፲፯. የልማት ድርጅት ለማቋቋም የሚያስፈልገው ካፒታል

፩) ማንኛውም የልማት ድርጅት ካፒታል ይኖረዋል፡፡

15. Powers and Duties of the General Manager of a Public Enterprise

The accountability of the General Manager shall be to the Board and have the following powers and duties:

1) Plan organize, direct, administer and control the activities of the enterprise.
2) Represent the enterprise in dealing with third parties.
3) Subject to the approval of the Board, employ, assign and define the functions of officers accountable to him.
4) Employ, assign, dismiss and determine the salary and allowance of other employees of the enterprises in accordance with its internal regulation and labor law.
5) Keeps proper books of accounts of the enterprise, and opens and operate bank accounts of the enterprise.
6) Shall sell fixed assets not needed by the enterprise based upon the approval of the Board and Directives of the Authority to be issued.
7) Prepare and submit to the Board the internal regulation as well as the work plan and budget of the enterprise and implement the same upon approval.
8) Implement and cause the implementation of the decisions of the Board.
9) Establish and preside over the meetings of the management committee; participate and brief, and submit a report on performance evaluation meetings conducted by the Authority.
10) Prepare a strategic plan inline with the directions set by the Board, submit to the Board for approval, implement and cause to implemented upon approval.
11) Perform other duties assigned to it by the Board.

16. Responsiblity and Liability of the General Manager

The General Manager shall be liable for the damage he causes on the enterprise through negligence or intentionally in the process of dispensing his responsibility.

CHAPTER FOUR

Capital of Public Enterprise

17. Capital Needed to Establish a Public Enterprise

1) Any public enterprise shall have a capital.

2) Dhaabbata Misoomaa tokko hundeessuuf kaappitaala ka'umsaa barbaachisu Manni Maree Bulchiinsaa akka ramadu Abbaan Taayitaa ni taasisa.
3) Kaappitaalli dhaabbata misoomaa tokko maallaqaan yookiin akaakuudhaan ta'uu ni danda'a.
4) Kaappitaalichi akaakuudhaan yoo ta'e, Abbaan Taayitaa akkaataa Labsii kana Keewwata 5 Keewwata Xiqqaa 1(a) jalatti tumameen kan shallagame ta'uu yookiin bu'uura galmee qabeenyaatiin sirrii ta'uu isaa ni mirkaneessa.

18. Kaappitaala Kaffalameefi Eeyyamame

1) Dhaabbanni misoomaa kamiyyuu yeroo hundeeffamu hangi kaappitaala kaffalamee dhaabbatichi qabaachuu qabu kaappitaala eeyyamame keessaa dhibbeentaa digdamii shanii gadi ta'uu hin qabu.
2) Kaappitaalli dhaabbata misoomaa tokkoof eeyyamame guyyaa dhaabbatichi hundaa'e irraa eegalee waggoota shan keessatti guutumaan guutuutti dhaabbatichaaf kaffalamee xumuramuu qaba.
3) Akkaataa Keewwata kana Keewwata Xiqqaa 2 jalatti tumameen kaappitaalli eeyyamame yeroo murtaa'e keessatti guutumaan guutuutti dhaabbata misoomaa saniif kaffalamee kan hin xumuramne yoo ta'e, mirga qaama sadaffaa osoo hin tuqiin Abbaan Taayitaa kaappitaala dhaabbatichaa gara hanga kaappitaala kaffalameetti akka xiqqaatu ni murteessa.

19. Kaappitaala Eeyyamame Dabaluu

Abbaan Taayitaa mootummaa irraa maallaqa ramachiisuun yookiin galii dhaabbatichaa irraa kaappitaalli dhaabbatichaa akka dabalu taasisuu ni danda'a.

20. Kaappitaala Hir'isuu

Mirga qaama sadaffaa osoo hin tuqiin haalli armaan gadii yoo qunname kaappitaalli dhaabbata kamiyyuu hir'ifamuu ni danda'a.

1) Kaappitaalli dhaabbatichaa akka hir'ifamu odiitarri yaada yoo dhiyeesse;
2) Yaada Boordii dhaabbatichaatiin dhiyaatu irratti hundaa'uudhaan kaappitaalli dhaabbatichaa akka hir'ifamu yoo murtaa'e;
3) Akkaataa Labsii kana Keewwata 18 Keewwata Xiqqaa 2 jalatii tumametti kaappitaalli dhaabbatichaaf eeyyamame guutumaan guutuutti kaffalamee kan hin xumuramne yoo ta'e.

፪) ባለሥልጣኑ አንድ ድርጅት ለማቋቋም የሚያስፈልገውን መነሻ ካፒታል በመስተዳድር ምክር ቤቱ እንዲመደብ ያደርጋል፡፡

፫) የአንድ ልማት ድርጅት ካፒታል በጥሬ ገንዘብ ወይም በዓይነት ሊሆን ይችላል፡፡

፬) ካፒታሉ በዓይነት ከሆነ ባለሥልጣኑ በዚህ አዋጅ አንቀጽ ፭ ንዑስ አንቀጽ ፩(ሀ) ስር በተደነገገው መሠረት የተገመተ መሆኑን ወይም በንብረት መዝገቡ መሠረት ትክክል መሆኑን ያረጋግጣል፡፡

፲፰. የተከፈለና የተፈቀደ ካፒታል

፩) ማናቸውም የልማት ድርጅት ሲቋቋም ድርጅቱ የሚኖረው የተከፈለ የካፒታል መጠን ከተፈቀደው ካፒታል ፳፭ በመቶ ማነስ የለበትም፡፡

፪) ለአንድ ልማት ድርጅት የተፈቀደ ካፒታል ድርጅቱ ከተቋቋመበት ጊዜ ጀምሮ በአምስት ዓመት ውስጥ ሙሉ በሙሉ ተከፍሎ ማለቅ አለበት፡፡

፫) የተፈቀደው ካፒታል በዚህ አንቀጽ ንዑስ አንቀጽ ፪ መሠረት በተወሰነው ጊዜ ውስጥ ሙሉ በሙሉ ተከፍሎ ካላለቀ ባለስልጣኑ የሦስተኛ ወገን መብት ሳይነካ የድርጅቱ ካፒታል ወደ ተከፈለው የካፒታል መጠን ዝቅ እንዲል ይወስናል፡፡

፲፱. የተፈቀደ ካፒታል ስለመጨመር

ባለሥልጣኑ ከመንግሥት ገንዘብ በማስመደብ ወይም ከድርጅቱ ገቢ የድርጅቱ ካፒታል እንዲጨምር ሊያደርግ ይችላል፡፡

፳. ካፒታል ስለመቀነስ

የማንኛውም የልማት ድርጅት ካፒታል የሚከተሉት ሁኔታዎች ካጋጠሙ የሦሥተኛ ወገን መብት ሳይነካ ሊቀንስ ይችላል፡፡

፩) የድርጅቱ ካፒታል እንዲቀነስ ኦዲተር ሀሳብ ሲያቀርብ፣

፪) በድርጅቱ ቦርድ በሚቀርበው ሐሳብ መሠረት ካፒታሉ እንዲቀነስ ሲወሰን፣

፫) ድርጅቱ የተፈቀደ ካፒታል በዚህ አዋጅ አንቀጽ ፲፰ ንዑስ አንቀጽ ፪ ላይ በተደነገገው መሠረት ሙሉ በሙሉ ተከፍሎ ያላለቀ ሲሆን፡፡

2) The Authority shall cause the initial capital needed to be allocated by the Administrative Council.
3) The capital of an enterprise may be in cash or in kind.
4) Where it is paid in kind the Authority shall ensure that the property is correctly valued in accordance with Article 5 and Sub-Article 1 (a) of this Proclamation or conforms with the book value thereof.

18. Paid Up and Authorized Capital

1) The amount of the paid up capital of an enterprise at the time of its establishment shall not be less than 25% of its authorized capital.
2) The authorized capital of an enterprise shall be fully paid up within five years from the date of its establishment.
3) Where the authorized capital is not fully paid up as provided under sub-Article 2 of this Article, the Authority shall, without prejudice to the right of the third parties adjust the capital to the level of the paid up capital.

19. Increase of Authorized Capital

The Authority may cause the funds needed to increase the capital of an enterprise to be allocated by the Government or to be paid out of the income of the enterprise.

20. Decreasing of Capital

The capital of an enterprise may without prejudice to the right of third parties to decrease, where:

1) The auditor proposes for the capital to be decreased;
2) It was decided for the capital to decrease following a proposal submitted by the Board;
3) The authorized capital of the enterprise has not been fully paid as provided for under Sub-Article 2 of Article 18 of this Proclamation.

KUTAA SHAN

Maqaafi Mallattoo Daldalaa Dhaabbata Misoomaa

21. Maqaa Dhaabbataa Misoomaa

1) Maqaan dhaabbata misoomaa tokko maqaa hojii isaa ittiin gaggeessu ta'ee, hojii dhaabbatichaa ifatti kan agarsiisu ta'uu qaba.
2) Maqaan dhaabbata misoomaa tokko imaammata mootummaafi safuu ummataa kan faallessu, akkasumas mirga qaamota sadaffaa kan tuqu ta'uu hin qabu.
3) Maqaan dhaabbata misoomaa kamiyyuu iddoo hojii isaatti ifatti mul'ifamu qaba.

22. Haala Ittifayyadama Maqaa

1) Filannoon maqaa dhaabbata misoomaa tokko akkaataa Labsii kana Keewwata 21 Keewwata Xiqqaa 2 jalatti tumametti ta'uu isaa Abbaan Taayitaa mirkaneessuu qaba.
2) Dhaabbanni Labsii kana Keewwata 21 Keewwata Xiqqaa 2 jalatti tumame irra darbe, miidhaa dhaqqabsiiseef beenyaa akka kaffaluu fi maqaa falmii kaasisetti akka hin fayyadamne murtaa'uu ni danda'a.

23. Mallattoo Daldalaa

Mallattoon daldalaa, dhaabbanni misoomaa tokko meeshaa oomishuuf yookiin tajaajila kennuuf mallattoo addaa taasifachuun maqaa moggaasa, aasxaafi mallattoo addaa kan biraa kamiyyuu kan itti fayyadamu ta'a.

24. Haala Ittifayyadama Mallattoo Daldalaa

1) Dhaabbanni misoomaa tokko mallattoo daldalaa kamiyyuu filachuu ni danda'a.
2) Filannoon mallattoo daldalaa tokko bu'uura Labsii kana Keewwata 21 Keewwata Xiqqaa 2tiin ta'uu isaa Abbaan Taayitaa ni mirkaneessa.
3) Mallattoon daldalaa kamiyyuu osoo hojiirra hin ooliin dura mana hojii mootummaa dhimmi ilaallatu biratti galmaa'uu qaba. Gaazexaa tamsaasa bal'aa qaburrattis maxxanfamee akka bahu ni taasifama.
4) Keewwata kana Keewwata Xiqqaa 2 jalatti kan tumame irra darbuun dhaabbanni misoomaa miidhaa dhaqqabsiiseef beenyaa akka kaffaluufi mallattoo daldalaa falmii kaasisetti akka hin fayyadamne murtaa'uu ni danda'a.

ምዕራፍ አምስት

የልማት ድርጅቱ ስምና የንግድ ምልክት

፳፩. የልማት ድርጅቱ ስም

፩) የአንድ ልማት ድርጅት ስም ሥራውን የሚያከናውንበት ስም ሲሆን የድርጅቱን ሥራ በግልፅ የሚያመለክት መሆን ይኖርበታል፡፡
፪) የአንድ የልማት ድርጅት ስም የመንግሥት ፖሊሲና የሕብረተሰቡን መልካም ሥነ ምግባርን የሚቃረን፣ እንዲሁም የሦስተኛ ወገኖችን መብት የሚነካ መሆን የለበትም፡፡
፫) የማናቸውም የልማት ድርጅት ስም በሥራ ቦታው በግልፅ መታየት ይኖርበታል፡፡

፳፪. ባለሥልጣኑ የስም አጠቃቀም ሁኔታዎች

፩) የአንድ የልማት ድርጅት ስም አመራረጥ በዚህ አዋጅ አንቀጽ ፳፩ ንዑስ አንቀጽ ፪ ላይ በተመለከተው መሠረት መሆኑን ባለሥልጣኑ ማረጋገጥ ይኖርበታል፡፡
፪) በዚህ አዋጅ አንቀጽ ፳፩ ንዑስ አንቀጽ ፪ የተመለከተውን የተላለፈ ድርጅት ላደረሰው ጉዳት ካሣ እንዲከፍልና ክርክር ባስነሳው ስም እንዳይጠቀም ሊወሰን ይችላል፡፡

፳፫. የንግድ ምልክት

የንግድ ምልክት አንድ የልማት ድርጅት ለሚያመርተው ዕቃ ወይም ለሚሠጠው አገልግሎት ልዩ መለያ በማድረግ ስያሜ፣ አርማና ማንኛውንም ሌላ ልዩ የሆነ ምልክት የሚጠቀም ይሆናል፡፡

፳፬. የንግድ ምልክት አጠቃቀም ሁኔታዎች

፩) አንድ የልማት ድርጅት ማናቸውንም የንግድ ምልክት ሊመርጥ ይችላል፡፡
፪) የአንድ የንግድ ምልክት አመራረጥ በዚህ አዋጅ አንቀጽ ፳፩ ንዑስ አንቀጽ ፪ ላይ በተመለከተው መሠረት መሆኑን ባለሥልጣኑ ማረጋገጥ ይኖርበታል፡፡
፫) ማናቸውም የንግድ ምልክት በሥራ ላይ ከመዋሉ በፊት አግባብ ባለው መሥሪያ ቤት መመዝገብ ይኖርበታል፤ በሰፊው በሚሠራጭ ጋዜጣ ላይ ታትሞ እንዲወጣ ይደረጋል፡፡
፬) በዚህ አንቀጽ ንዑስ አንቀጽ ፪ የተመለከተውን በመተላለፍ ድርጅቱ ላደረሰው ጉዳት ካሳ እንዲከፍል እና ክርክር ባስነሳው የንግድ ምልክት እንዳይጠቀም ሊወሰን ይችላል፡፡

CHAPTER FIVE

Name and Trademark of a Public Enterprise

21. Name of a Public Enterprise

1) The name of a public enterprise is the name under which the enterprise carries on its activities and shall clearly designate such activities.
2) The enterprise shall not go against government policy and offend the moral of the society, and also it shall not prejudice the right of third parties.
3) An enterprise shall display its name outside its premises.

22. Restrictions in the Use of the Name

1) The Authority shall ensure that the selection of the name of a public enterprise is in accordance with the provisions Article 21 Sub-Article 2 of this Proclamation.
2) It may be decided on an enterprise to pay for the damage resulting from its act of violation of the provisions of Article 21 Sub-Article 2 of this Proclamation and prohibit such enterprise from using the name giving rise to this dispute.

23. Trademark

A trademark is a name, designation, emblem or any other distinctive sign used by an public enterprise to distinguish its goods and services.

24. Restrictions in the Use of Trademarks

1) A public enterprise may choose any kind of trademark.
2) The Authority shall ensure that the selection of a trademark of an enterprise is in accordance with the provisions Article 21 Sub-Article 2 of this Proclamation.
3) Before the trademark is used, it shall be registered by the appropriate government office and published in a news paper with wider circulation.
4) It may be decided on an enterprise to pay for the damage resulting from its act of violation of the provisions of Sub-Article 2 of this Article and/or prohibit such enterprise from using the trademark giving rise to the dispute.

KUTAA JAHA
Herregaafi Qorannoo Herregaa Dhaabbata Misoomaa
KUTAA XIQQAA TOKKO
Herrega Dhaabbata Misoomaa

25. Sirna Qabiinsa Herregaa

Sirni qabiinsa herregaa dhaabbata misoomaa kamiyyuu, akkaataa hojimaata daldalaatiin fudhatama kan qabu ta'uu qaba. Raawwatiinsi isaa Dambii bahuun kan murtaa'u ta'a.

26. Bara Baajataa, Cufiinsa Herregaafi Gabaasa Faayinaansii

1) Barri baajata dhaabbata misoomaa Adoolessa 1 irraa hanga Waxabajjii 30tti ta'a.
2) Dhaabbanni misoomaa kamiyyuu yoo xiqqaate herrega isaa waggaatti yeroo tokko cufuu qaba.
3) Herregni waggaa barri baajataa xumuramee ji'a sadii keessatti cufamee odiitara alaatiif banaa ta'uu qaba.
4) Dhaabbatichi haala raawwii hojii, karooraafi sagantaalee hojii gurguddoo irratti gabaasa qopheessee Abbaa Taayitaatiif ni dhiyeessa.
5) Keewwata kana Keewwata Xiqqaa 2 jalatti akkaataa tumameen herrega cufuu dhabuun ittigaafatamummaa ni hordofsiisa.

27. Herrega Ofeeggannoofi Ittifayyadama Isaa

1) Dhaabbanni misoomaa kamiyyuu herrega ofeeggannoo seera qabeessa ta'ee ni qabaata.
2) Dhaabbanni misoomaa kamiyyuu bu'aa qulqulluu argate irraa dhibbeentaa shan waggaa waggaan herrega ofeeggannoo isaatti hanga kaappitaala isaa dhibbeentaa digdama gahutti ni dhangalaasa.
3) Herregni ofeegannoo:
   (a) Kisaaraa dhaqqabe haguuguuf;
   (b) Baasii yookiin idaa hin yaadamne kaffaluuf ooluu ni danda'a.
4) Boordiin dhaabbata misoomaa kamiyyuu Abbaa Taayitaa eeyyamsiisuun herrega ofeegannoo biroo akka qabatan taasisuufi akkaataa itti fayyadama isaanii murteessuu ni danda'a. Tarreeffamni isaa Dambii bahuun kan murtaa'u ta'a.

28. Kaffaltii Gibiraafi Qaraxaa

1) Seeronni dhimma kaffaltii gibiraafi qaraxaa irratti barbaachisaa ta'an dhaabbilee irratti raawwatiinsa ni qabaatu.
2) Keewwata kana Keewwata Xiqqaa 1 jalatti kan tumame jiraatullee mirga dhaabbileen kaffaltii gibiraafi qaraxa irraa bilisa ta'uu seera birootiin kennameef akkuma eeggametti ta'a.

ምዕራፍ ስድስት
ስለ ልማት ድርጅት ሂሳብና የሂሳብ ምርመራ
ንዑስ ክፍል አንድ
የልማት ድርጅት ሂሳብ

፳፭. የሂሳብ አያያዝ ሥርዓት

ማናቸውም የልማት ድርጅት በንግድ አሠራር ተቀባይነት ያለው የሂሳብ አያያዝ ይኖረዋል፤ አፈፃፀሙም በሚወጣው ደንብ የሚወሰን ይወሰናል፡፡

፳፮. የበጀት ዓመት፣ ሂሳብ መዝጋትና የሂሳብ ሪፖርት

፩) የማናቸውም የልማት ድርጅት የበጀት ዓመት ከሐምሌ ፩ እስከ ሰኔ ፴ ይሆናል፡፡
፪) ማናቸውም የልማት ድርጅት ቢያንስ በዓመት አንድ ጊዜ ሂሳቡን መዝጋት ይኖርበታል፡፡
፫) ዓመታዊ ሂሳብ የበጀት ዓመቱ ባለቀ በሦስት ወር ጊዜ ውስጥ ተዘግቶ ለውጪ ኦዲተር ክፍት መሆን አለበት፡፡
፬) ድርጅቱ የሥራ አፈፃፀም ሁኔታ የቁልፍ ሥራዎች ዕቅድና መርሀግብር ላይ ሪፖ`ርት አዘጋጅቶ ለባለሥልጣኑ ያቀርባል፡፡
፭) በዚህ አንቀጽ ንዑስ አንቀጽ ፪ ላይ በተደነገገው መሠረት የድርጅቱን ሂሳብ በወቅቱ አለመዝጋት በኃላፊነት ያስጠይቃል፡፡

፳፯. መጠባበቂያ ሒሳብ አጠቃቀም

፩) ማንኛውም የልማት ድርጅት ሕጋዊ የሆነ የመጠባበቂያ ሒሳብ ይኖረዋል፡፡
፪) ማንኛውም የልማት ድርጅት ከተጣራ ትርፍ ላይ አምስት በመቶ በየአመቱ እያነሳ የመጠባበቂያ ሂሳቡ የድርጅቱን ካፒታል ፳ ከመቶ እስኪሆን ድረስ ወደ መጠባበቂያ ሂሳብ ያስገባል፡፡
፫) መጠባበቂያ ሂሳቡ፡
   (ሀ) የሚደርሰውን ኪሣራን ለመሸፈን፣
   (ለ) ያልታሰበ ወጪና ዕዳን ለመሸፈን ሊውል ይችላል፡፡
፬) የማናቸውም የልማት ድርጅት ቦርድ ባለስልጣኑን እያስፈቀደ ሌሎች መጠባበቂያ ሂሳቦች እንዲይዙ ማድረግና አጠቃቀሙንም መወሰን ይችላል፡፡ ዝርዝሩ በሚወጣው ደንብ የሚወሰን ይሆናል፡፡

፳፰. ግብር እና ቀረጥ ክፍያ

፩) በግብርና ቀረጥ ክፍያ ጉዳይ ላይ አስፈላጊ የሆኑ ሕጐች በድርጅቶቹ ላይ ተፈፃሚነት ይኖራቸዋል፡፡
፪) በዚህ አንቀፅ ንዑስ አንቀፅ ፩ ላይ የተደነገገው እንደተጠበቀ ሆኖ ድርጅቶች በሌላ ሕግ መሠረት ከግብር እና ቀረጥ ነፃ ለመሆን የተሰጣቸው መብት እንደተጠበቀ ይሆናል፡፡

CHAPTER SIX
Accounts and Auditing of Accounts of Public Enterprises
SECTION ONE
Public Enterprise Accounts

25. Accounting Principles

Any public enterprise shall keep books of accounts following a generally accepted accounting principles. The details shall be determined by the Regulation to be issued.

26. Financial Year, Closing of Accounts and Financial Reports

1) The financial year of an enterprise shall be from July 1st to June 30th E.C.
2) Any public enterprise shall close its accounts at least once a year.
3) The annual closing of accounts shall be completed within three months following the end of the financial year and shall be open to an external auditor.
4) The enterprise shall prepare work performance report on plans of major activities and program to the Authority.
5) Failure to close, in due time, the account of an enterprise in accordance with Sub-Article 2 of this Article may entail liability.

27. Reserve Funds and Its Utilization

1) Any public enterprise shall have a legal reserve fund.
2) Any public enterprise shall annually transfer 5 % of its net profit to legal reserve fund until such fund equals 20 % of the capital of the enterprise.
3) The legal reserve fund may be utilized for covering:
   (a) Losses, and
   (b) Unforeseeable expenses and liabilities;
4) The Board of any public enterprise with the approval of the Authority, may cause the enterprises to secure other reserve funds and may decide on its usalization. The details shall be determined by the Regulation to be issued.

28. Payment of Taxes and Duties

1) The relevant laws concerning taxes and duties shall be applicable on the enterprises.
2) Notwithstanding the provision of Sub-Article 1 of this Article, the right of an enterprise to be exempt ed from taxes and duties under any other law, shall be effective.

29. Qooda Bu'aa Mootummaaf Kaffalamu

Dhaabbileen misoomaa barri baajataa xumuramee ji'a jaha keessatti qooda bu'aa mootummaa lakkoofsa herrega baankii fandii misoomaatti galii taasisuu qabu.

KUTAA XIQQAA LAMA

Qorannoo Herregaa Dhaabbilee Misoomaa

30. Ramaddii Odiitaraa

1) Aangoofi hojiin seeraan Mana Hojii Odiitara Muummicha Oromiyaatiif kenname akkuma eegametti ta'ee, herregni dhaabbata kamiyyuu odiitara alaa Abbaan Taayitaa mirkaneessuun kan qoratamu ta'a.
2) Abbaan Taayitaa odiitaroonni ramadaman ulaagaalee Mana Hojii Odiitara Muummichaa Oromiyaatiin bahan kan guutan ta'uufi dhiibbaa kamiyyuu irraa walaba ta'uu isaanii mirkaneeffachuu qaba.
3) Abbaan Taayitaa yeroo turtii hojii odiitara alaa ni murteessa.

31. Dirqama Herrega Qorachiisuu

Maallaqa yookiin qabeenya dhaabbata qoratamuu kan fuudhe yookiin baasii kan godhe, kan kaffale yookiin ittigaafatamaa herregaa kan ta'e namni kamiyyuu odiitara alaa ramadameeniifi odiitara keessaatiin yoo gaafatame herrega qorachiisuufi odeeffannoo barbaachisu hunda dhiyeessuuf dirqama qaba.

32. Ittigaafatamummaa, Aangoofi Hojii Odiitaraa

Ittigaafatamummaa, aangoofi hojii odiitaraa ilaalchisee dhimma Labsii kanaan walqabatu irratti seerri daldalaafi hariiroo hawaasaa raawwatiinsa ni qabaata.

KUTAA TORBA

Walitti Makamuufi Addaan Bahuu Dhaabbilee Misoomaa

33. Qajeeltoo Bu'uuraa

1) Murtee Manni Maree Bulchiinsaa dabarsuun dhaabbilee lama yookiin lamaa ol walitti makuun dhaabbaata haaraa uumuu yookiin tokko kan biroo dhuunfaachiisuun ni danda'ama.
2) Dhaabbanni tokko murtee Mana Maree Bulchiinsaatiin iddoo lamatti yookiin lamaa olitti addaan qoodamuu ni danda'a.
3) Walitti makuun yookiin addaan baasuun qorannoo irratti hundaa'ee yaada murtii Abbaan Taayitaa dhiyeessuun ta'a.
4) Abbaan Taayitaa, dhaabbileen osoo addaan hin baane yookiin walitti hin makamne dura fedhiifi ittigaafatamummaa qaama sadaffaa beeksisuu qaba.

፳፱. የመንግስት የትርፍ ድርሻ ክፍያ

የልማት ድርጅቶች የበጀት አመቱ ከተፈፀመበት ጊዜ አንስቶ ባሉት ስድስት ወራት ውስጥ የመንግስትን የትርፍ ድርሻ በመንግስት የልማት ፈንድ ሒሳብ ቁጥር ላይ ገቢ ማድረግ አለባቸው፡፡

ንዑስ ክፍል ሁለት

የልማት ድርጅቶች ሒሳብ ምርመራ

፴. የኦዲተር አመዳደብ

፩) ለኦሮሚያ ዋናው ኦዲተር መ/ቤት በህግ የተሰጠው ስልጣንና ተግባር እንደተጠበቀ ሆኖ የማናቸውም ድርጅት ሒሳብ ባለስልጣኑ በሚያጸድቀው የውጭ ኦዲተር ይመረመራል፡፡
፪) ባለስልጣኑ የሚመደቡ የውጭ ኦዲተሮች የኦሮሚያ ዋና ኦዲተር መ/ቤት መመዘኛዎችን የሚያሟሉና ከማናቸውም ዓይነት ተፅእኖ ነፃ መሆናቸውን ማረጋገጥ አለበት፡፡
፫) ባለስልጣኑ የውጭ ኦዲተር የሥራ ቆይታ ይወስናል፡፡

፴፩. ሒሳብ የማስመርመር ግዴታ

የተመርማሪውን ድርጅት ገንዘብ ወይም ንብረት የተረከበ ወይም ወጪ ያደረገ፣ የከፈለ ወይም ለሂሳቡ ኃላፊ የሆነ ማንኛውም ሰው በተመደበው የውጭ ኦዲተር ወይም በውስጥ ኦዲተር ሲጠየቅ ሒሳቡን የማስመርመርና አስፈላጊውን መረጃ የማቅረብ ግዴታ አለበት፡፡

፴፪. የኦዲተር ኃላፊነት፣ ሥልጣንና ተግባር

የኦዲተር ኃላፊነት፣ ሥልጣንና ተግባር አስመልክቶ ከዚህ አዋጅ ጋር በተያያዘ ጉዳይ የንግድ እና ፍትሐ ብሔር ሕግ ተፈፃሚነት ይኖረዋል፡፡

ምዕራፍ ሰባት

የልማት ድርጅቶች መዋሐድና መከፋፈል

፴፫. መሠረታዊ መርህ

፩) በመስተዳድር ምክር ቤት ውሳኔ መሠረት ሁለት ወይም ከሁለት በላይ ድርጅቶች በማዋሐድ አዲስ ድርጅት መፍጠር ወይም አንዱ ሌላውን ድርጅት እንዲጠቀልል ማድረግ ይቻላል፡፡
፪) አንድ ድርጅት በመስተዳድር ምክር ቤት ውሳኔ ለሁለት ወይም ከዛ በላይ ሊከፈል ይችላል፡፡
፫) መዋሐዱም ሆነ መከፋፈሉ በጥናት ላይ ተመስርቶ ባለሥልጣኑ በሚያቀርበው የውሣኔ ሀሣብ ይሆናል፡፡
፬) ባለሥልጣኑ ድርጅቶቹ ከመከፋፈላቸው ወይም ከመዋሐዳቸው በፊት የሦስተኛን ወገን ፍላጎትና ተጠያቂነት ማሳወቅ አለበት፡፡

29. Payment of State Dividend

Public enterprises shall pay state dividend within six months from the end of the budget year and deposit to the bank account of the Government development fund.

SECTION TWO

Auditing of Accounts of Public Enterprises

30. Assignment of an Auditor

1) Without prejudice to the powers and duties of the Auditor General of Oromia given by the law, the account of each enterprise shall be audited by an external auditor approved by the Authority.
2) The Authority shall ascertain that the external auditors assigned satisfies the criteria set by the Office of Auditor General of Oromia and that they are free from any form of influence.
3) The Authority shall determine the term of an external auditor.

31. Obligation to Cooperate for Audit

Any person who has received, paid or expended or is in charge of the accounts of the money or property of the enterprise being audited shall, when requested have the obligation to produce to the enternal and external auditors the accounts to be audited and to provide the necessary information.

32. Accountability, Power, Duties of an Auditor

Accountability, power and duties of auditors related to this Proclamation is applicable in consistence with the commercial and civil codes.

CHAPTER SEVEN

Amalgamation and Division of Public Enterprises

33. Basic Principle

1) Two or more enterprise may be amalgamated by the decision of the Administrative Council and form a new enterprise or take over one enterprise.
2) An enterprise may be divided by the decision of the Administrative Council in to two or more enterprises.
3) The decision to amalgamate or divide shall be effected based on research proposal presented by the Authority.
4) Before amalgamation or division of the enterprises, the Authority shall inform the interest and accountability of the third party.

5) Dhaabbanni walitti makamuuf yookiin addaan bahuuf yaadame tokko idaa irra jiru qaamota kaffaltii idaa gaafatuuf kaffaluu kan hin dandeenye yoo ta'e murtiin addaan bahuu yookiin walitti makamuu kennamuu hin danda'u.
6) Dhaabbileen walitti makaman yookiin addaan bahan jalqaba bara baajataa irraa kaasanii hanga yeroo walitti makamuun yookiin addaan bahuun raawwatametti herrega isaanii ni cufu; odiitaraanis ni qorachiisu.

34. Mirgaafi Dirqama Dabarsuu

1) Mirgaafi dirqamni dhaabbilee misoomaa walitti makamanii gara dhaabbata haaraa uumameetti ni darba.
2) Mirgaafi dirqamni dhaabbilee addaan bahanii dhaabbilee haaraa dhaabbatan gidduutti akkamiin akka addaan qoodamu yaadni murtii Abbaa Taayitaatiin ni qophaa'a.
3) Yaadni murtii qophaa'e Mana Maree Bulchiinsaatiif dhiyaatee ni murtaa'a. Waraabbiin isaa dhaabbilee haaraa hundeeffamaniif akka ga'u ni taasifama.
4) Akkaataa Keewwata kana Keewwata Xiqqaa 3tiin Abbaan Taayitaa murtii kenname gurguddoo gaazexaa Afaan Oromoo yookiin Afaan Amaaraa yookiin Afaan Ingliiziitiin tamsaasa bal'aa qabuun beeksisaan maxxanfamee akka ba'u ni taasisa.
5) Keewwata kana Keewwata Xiqqaa 1 jalatti kan tumame yoo jiraatellee, dhaabbanni misoomaa addaan bahe qaama sadaffaaf dirqamni duraan gale yoo jiraate dhaabbileen haaraa uumaman dhuunfaafi tokkummaan ittigaafatamummaa ni qabaatu.

KUTAA SADDEET
Diigamuu Dhaabbata Misoomaafi Herrega Qulqulleessuu

35. Sababoota Dhaabbanni Misoomaa Ittiin Diigamu

Dhaabbanni misoomaa kamiyyuu sababoota armaan gadii keessaa tokkoon diigamuu ni danda'a.

1) Yeroon turmaata dhaabbatichaa seera ittiin hundeeffame keessatti tumame yoo xumurame;
2) Hojiin dhaabbatichi hundeffameef yoo xumurame;
3) Dhaabbatichi kaayyoo dhaabbateef fiixaan baasuu yoo baate yookiin haala kamiinuu raawwatamuu kan hin dandeenye yoo ta'e;
4) Kaappitala dhaabbatichaaf kaffalame keessaa dhibbeentaan shantamaafi isaa ol yoo bade yookiin yoo kasaare;
5) Manni Maree Bulchiinsaa dhaabbatichi akka diigamu yoo murteesse;

፭) ለመዋሐድ ወይም ለመከፋፈል የታሰበ አንድ ድርጅት እዳ ያለበት ሲሆን በገንዘብ ጠያቂዎች በኩል የሚፈለግበትን ዕዳ ለመክፈል የማይችል ከሆነ የመዋሐዱም ሆነ የመከፋፈሉ ውሣኔ ሊሰጥ አይችልም፡፡
፮) የሚዋሐዱ ወይም የሚከፋፈሉ ድርጅቶች ከበጀት ዓመቱ መጀመሪያ አንስቶ መዋሐዱ ወይም መከፋፈሉ እስከተፈፀመበት ጊዜ ድረስ ያለውን ሂሳብ ይዘጋሉ፤ በኦዲተርም ያስመረምራሉ፡፡

፴፬. ስለመብትና ግዴታ ማስተላለፍ

፩) የተዋሐዱት ልማት ድርጅቶች መብትና ግዴታ አዲስ ወደ ተፈጠረው ድርጅት ይተላለፋል፡፡
፪) በመከፋፈል በተለዩ ድርጅቶችና አዲስ በተፈጠሩ ድርጅቶች መካከል መብትና ግዴታ እንዴት መከፋፈል እንዳለበት የውሳኔ ሀሳብ በባለሥልጣኑ ይዘጋጃል፡፡
፫) በባለሥልጣኑ የተዘጋጀው ውሳኔ ሀሳብ ለመስተዳድር ምክር ቤት ቀርቦ ይወሰናል፡፡ ቅጂውም አዲስ ለተቋቋሙት ድርጅቶች እንዲደርሳቸው ይደረጋል፡፡
፬) ባለሥልጣኑ በዚህ አንቀፅ ንዑስ አንቀፅ ፫ መሠረት የተሰጠውን ዋና ዋና ውሳኔ ሰፊ ሽፋን ባለው ጋዜጣ ላይ በኦሮሚኛ ወይም በአማርኛ ወይም በእንግሊዝኛ ቋንቋ ታትሞ በማስታወቂያ እንዲወጣ ያደርጋል፡፡
፭) በዚህ አንቀፅ ንዑስ አንቀፅ ፩ የተደነገገው ቢኖርም የተከፈለው ድርጅት ቀደም ሲል ለሦስተኛ ወገን የገባው ግዴታ ካለ አዲስ የተፈጠሩ ድርጅቶች በተናጥልም ሆነ በአንድነት ተጠያቂነት አለባቸው፡፡

ምዕራፍ ስምንት
የልማት ድርጅት መፍረስና ሂሳብ ማጣራት

፴፭. የልማት ድርጅት የሚፈርባቸው ምክንያቶች

ማንኛውም የልማት ድርጅት ከሚከተሉት ምክንያቶች በአንዱ ሊፈርስ ይችላል፡፡

፩) በማቋቋሚያ ህግ ውስጥ የተደነገገው የድርጅቱ የቆይታ ጊዜ ሲያበቃ፣
፪) ድርጅቱ የተቋቋመበት ስራ ሲያልቅ፣
፫) ድርጅቱ የተቋቋመለትን አላማ ሳያሳካ ሲቀር ወይም በምንም አይነት ሊፈጽም የማይችል ሲሆን፣
፬) ለድርጅቱ ከተከፈለዉ ካፒታል ዉስጥ ሃምሣ በመቶ እና ከዚያ በላይ ከጠፋ ወይም ከከሰረ፣
፭) መስተዳድር ምክር ቤቱ ድርጅቱ እንዲፈርስ ከወሰነ፣

5) In the event that an enterprise which is being considered for amalgamation or division has obligation towards creditors, no decision shall be taken to amalgamate or divide, if the enterprise resulting from the amalgamation or division is unable to meet the obligation towards the creditors.
6) The accounts of an enterprise to be amalgamated or divided shall be closed and audited from the beginning of the financial year up to the date of the amalgamation or division.

34. Transfer of Right and Obligation

1) The rights and obligation of an amalgameted enterprise shall be transferred to the newly created enterprise.
2) The Authority shall prepare a proposal with regards to the distribution of the rights and obligations among the enterprises divided and the newly established enterprises resulting from the division.
3) The proposal prepared by the Authority shall be submitted to the Administrative Council for decision; up on approval a copy shall be sent to the newly established enterprises.
4) As provided here under Sub-Article 3 of this Article, the Authority shall put the major points of decisions passed in a notice either on Afan Oromo, Amharic or English newspaper with wider circulation.
5) Notwithstanding the provision of Sub-Article 1 of this Article, where there is an obligation entered with a third party previously, the new enterprises resulting from the division shall be individually and jointly liable towards the creditors.

CHAPTER EIGHT
Dissolution and Winding–up of Accounts

35. Grounds for Dissolution of an Enterprise

An enterprise may be dissolved for any one of the following reasons;

1) On the expiry of the life of the enterprise fixed in its establishment law;
2) Completion of the venture for which the enterprise is established;
3) Failure to achieve the purpose of the enterprises and where its implementation is found to be impossibile;
4) Loss of fifty percent of the paid up capital or due to bankruptcy;
5) Where the Administrative Council passes a decision to dissolve the enterprise;

6) Dhaabbatichi kasaaruun isaa mana murtiitiin yoo murtaa'e.

36. Muudama, Aangoofi Gahee Hojii Qulqulleessitoota Herregaa

1) Labsii kana Keewwata 34 jalatti sababoonni tarreeffaman yoo uumaman, Abbaan Taayitaa ulaagaa Mana Hojii Odiitara Mummichaa kan guutan hojjettoota dhaabbatichaan ala ta'an qulqulleessitoota herregaa nama tokko yookiin nama tokko ol ni muuda.
2) Abbaan Taayitaa sababa gahaa yoo qabaate qulqulleessitoota herregaa kaasee kan biroo muudu ni danda'a.
3) Qulqulleessitoonni herregaa, galmeewwaniifi herrega dhaabbata diigamaa jiruu ni fuudhu.
4) Abbaan Taayitaa haala addaan yoo murteesse malee qulqulleessitoonni herregaa qabeenya dhaabbatichaa abbummaan qabatanii ni bulchu.
5) Qulqulleessitoonni herregaa Labsii kanaan aangoofi hojii Boordiifi Hojii Gaggeessaa Ol'aanaaf kenname ni qabaatu.
6) Qulqulleessitoonni herregaa waliigaltee dirqamni isaa hin raawwatamne raawwachuuf yookiin hojii herrega qulqulleessuu fiixaan baasuuf yoo ta'ee malee hojii haaraa eegaluu hin danda'an.
7) Xumura herrega bara darbee irraa eegalee hanga guyyaa herrega qulqulleessuun eegalameetti kan jiru gabaasa haala dhaabbatichaa ibsu Boordiin qopheessee qulqulleessitoota herregaaf ni dhiyeessa.
8) Qulqulleessitoonni herregaafi Boordiin ibsa gabaabaa mirgaafi dirqama dhaabbatichaa agarsiisu waliin ta'uun erga qopheessanii booda irratti ni mallatteessu.
9) Abbaan Taayitaa haala biroon yoo murteesse malee Boordiifi Hojii Gaggeessaan dhaabbatichaa qulqulleessitoota herregaa ni gargaaru.

37. Abbootii Mirgaa Waamuu

1) Qulqulleessitoonni herregaa dhaabbatichi kan diigamu ta'uu isaafi abbootiin mirgaa, mirga qabaachuu isaanii ragaan deeggaranii akka dhiyeeffatan ni beeksisu.
2) Abbootii mirgaa gaazexaa tamsaasa bal'aa qabuufi torban torbaniin maxxanfamuun beeksisa yeroo sadii walitti aansee bahuun akka beekan waamichi ni taasifama.
3) Abbootii mirgaa beekamaniif waamichi teessoo isaaniitiin akka dhaqqabu ni taasifama.
4) Abbootiin mirgaa guyyaa xalayaan isaan dhaqqaberraa yookiin beeksisni dhumaa bahe irra eegalee guyyoota 90 keessatti gaaffii isaanii dhiyeeffachuu ni danda'u.

፮) ድርጅቱ መክሰሩ በፍርድ ቤት ሲወሰን፡፡

፴፮. የሂሳብ አጣሪዎች ሹመት፣ ስልጣንና ተግባር

፩)ባለሥልጣኑ በዚህ አዋጅ አንቀጽ ፴፬ ሥር በተመለከቱት መሰረት የዋናው ኦዲተር መ/ቤት የሚያወጣዉን መስፈርት የሚያሟላ ከድርጅቱ ሠራተኞች ውጭ የሆነ አንድ ወይም ከአንድ የበለጠ የሂሣብ አጣሪ ይሾማል፡፡
፪) ባለስልጣኑ በቂ ምክንያት ካለው ሂሳብ አጣሪዎችን አንስቶ ሌሎችን መሾም ይችላል::
፫) ሂሳብ አጣሪዎች በመፍረስ ላይ ያለውን ድርጅት መዝገብና ሂሳብ ይረከባሉ::
፬) ባለስልጣኑ በሌላ ሁኔታ ካልወሰነ በስተቀር ሂሳብ አጣሪዎች የድርጅቱን ንብረት በሃላፊነት ይዘው ያስተዳድራሉ፡፡
፭) ሂሳብ አጣሪዎች በዚህ አዋጅ ለቦርድና ዋና ስራ አስኪያጅ የተሰጠው ስልጣንና ተግባር ይኖራቸዋል፡፡
፮) ሂሳብ አጣሪዎች ድርጅቱ የገባውን ግዴታ የመፈጸም ወይም ሂሳቡን የማጣራት ሥራ ከግብ ለማድረስ ካልሆነ በስተቀር አዲስ ሥራ መጀመር አይችሉም፡፡
፯) ቦርዱ ካለፈው የሂሳብ አመት መጨረሻ ጀምሮ የሂሳብ ማጣራት ተግባር እስከተጀመረበት ቀን ድረስ ያለውን ጊዜ የሚሸፍን ስለ ድርጅቱ ሁኔታ የሚገልጽ ሪፖ`ርት አዘጋጅቶ ለሂሳብ አጣሪዎች ያቀርባል፡፡
፰) ሂሳብ አጣሪዎችና ቦርዱ የድርጅቱን መብቶችና ግዴታዎች የያዘ መግለጫ በጋራ አዘጋጅተው ይፈርሙበታል፡፡
፱) ባለስልጣኑ በተለየ ሁኔታ ካልወሰነ በስተቀር ቦርዱና ዋና ስራ አስኪያጁ ሂሳብ አጣሪዎችን በስራ ይረዷቸዋል፡፡

፴፯. ባለመብቶችን ስለመጥራት

፩) ሂሳብ አጣሪዎች ድርጅቱ የሚፈርስ መሆኑን በመጥቀስ ያላቸውን ጥያቄ በማስረጃ በማስደገፍ እንዲያቀርቡ ለባለ መብቶች ያስታውቃሉ፡፡
፪) በየሳምንቱ በሚወጣና ሰፊ ሥርጭት ባለው ጋዜጣ በሶስት ተከታታይ ማስታወቂያ ባለመብቶች እንዲያውቁት ጥሪ ይደረጋል፡፡
፫) አድራሻቸዉ ለታወቁ ባለመብቶች ጥሪው በአድራሻቸው እንዲደርስ ይደረጋል፡፡
፬) ባለመብቶች ደብዳቤ ከደረሳቸው ወይም የመጨረሻ የጋዜጣ ማስታወቂያ ከወጣበት ቀን ጀምሮ በ፺ ቀን ዉስጥ ጥያቄያቸውን ሊያቀርቡ ይችላሉ፡፡

6) Decision of the court declaring the enterprise bankrupt.

36. Appointment, Duties and Powers of Liquidators

1) Where cases referred under Article 34 of this Proclamation occur, the Authority shall assign one or more liquidators outside the employees of the enterprise in line with the criteria set by the Auditor General.
2) The Authority may dismiss the liquidators and appoint other liquidators for good cause.
3) The liquidators shall take over the books and accounts of the enterprise under liquidation.
4) Unless the Authority decides otherwise, the liquidators shall take over the property of the enterprise and manage it.
5) Liquidators have the powers and duties of the Board and the General Manager given by this Proclamation.
6) The liquidators may not undertake new business other than the execution of contracts still running with third party or where the interests of the winding up so require.
7) The Board shall prepare a report for the liquidators on the affairs of the enterprise covering the period from the end of the last financial year to the date the winding-up started.
8) The liquidators and the Board shall jointly prepare and sign a statement of affairs summarizing the rights and obligations of the enterprise.
9) Unless the Authority decides otherwise, the Board and the General Manager shall assist the liquidators in carrying out their duties.

37. Calling on Creditors

1) The liquidators shall inform creditors of the proposed dissolution of the enterprise and require them to file their claims with supporting documents.
2) Liquidators shall notify to the creditors by notice published in three successive weekly issued newspaper with wider circulation.
3) A notification shall be sent to those creditors whose address is known.
4) Creditors may submit their claims within 90 days from the date the letter is delivered or from the last issue of the notice in the news paper.

5) Qulqulleessitoonni herregaa waayee herrega dhaabbatichaafi akkaataa kaffaltii idaa duraafi boodaa yoo qabaate addaan baasuun Abbaa Taayitaatiif gabaasa ni dhiyeessu.
6) Abbaan Taayitaa qulqulleessitoonni herregaa, gabaasaafi yaada dhiyeessan bu'uura godhachuun akkaataa kaffaltii idaa madaaluun ni murteessa.
   (a) Abbootiin mirgaa maallaqa gaafataniif ragaa isaan dhiyeeffatan ilaaluun kaffaltiin akka raawwatamuuf ni eeyyama.
   (b) Maallaqni dhaabbatichaa idaa jiru uwwisuu kan hin dandeenye yoo ta'e mirga qaama sadaffaa osoo hin tuqne akkaataa gurgurtaa ilaalchisee qajeelfama baasu irratti hundaa'uun qabeenya dhaabbatichaa qulqulleessitoonni herregaa akka gurguran ni eeyyama.
7) Qabeenyi dhaabbatichaa hundi idaa jiru uwwisuu kan hin dandeenyeefi kaappitaalli eeyyamame guutummaan guutuutti kan hin kaffalamne yoo ta'e qulqulleessitoonni herregaa herregni hafe akka kaffalamu Abbaa Taayitaatiif ni dhiyeessu.

38. Mirga Abbootii Maallaqaa Eeguu

1) Abbootiin mirgaa beekaman bu'uura Labsii kana Keewwata 37 Keewwata Xiqqaa 4 jalatti tumameen yeroo murtaa'e keessatti gaaffii isaanii dhiyeeffachuu yoo baatan qarshiin kaffalamuufii qabu maqaa isaaniitiin baankii ni kaa'ama.
2) Labsii kana Keewwata 37 Keewwata Xiqqaa 4 jalatti kan tumame jiraatullee dhaabbatichi erga diigamee gaaffii kaffaltii galmee herrega dhaabbatichaa irratti hin beekamne sababa humnaa ol ta'een osoo hin dhiyaanne kan hafe yoo ta'e haftummaadhaan mootummaaf galii kan ta'e keessaa akka kaffalamuuf gaafachuu kan danda'u ta'ee, dagannoo qulqulleessitoota herregaatiin yoo ta'e qulqulleessitoonni herregaa kan ittigaafataman ta'a.
3) Hojiiwwan dhaabbatichi jalqabee hin xumurre ka'umsa godhachuudhaan gaaffii kaffaltii maallaqaa ka'u uwwisuuf maallaqni barbaachisu, akkasumas abbaa mirgaatiif wabiin kan hin kennamne yoo ta'e, meeshaalee falmii kaasisan uwwisuuf maallaqni barbaachisu hanga falmiin xumura argatutti kophaatti addaan bahee ni qabama.

39. Qabeenya, Idaa Dhumaafi Diigamuu Dhaabbatichaa Beeksisuu

1) Abbootii mirgaatiif erga kaffalameefii gaaffii kaffaltii biroo dhiyaachuu danda'uuf bu'uura Labsii kana Keewwata 38 Keewwata Xiqqaa 1 tiin erga baankii taa'ee booda qulqulleessitoonni ibsa herregaa, haftuu qabeenyaafi idaa agarsiisu Abbaa Taayitaatiif ni dhiyeessu.

፭) ሂሳብ አጣሪዎች ስለ ድርጅቱ ሂሳብና ቀደም ያለና የኋላ እዳ ካለው በመለየት ስላከፋፈሉ ቅደም ተከተል ለባለስልጣኑ ሪፖርት ያቀርባሉ፡፡
፮) ባለስልጣኑ ሂሳብ አጣሪዎች ያዘጋጁትን ሪፖርትና ያቀረቡትን ሃሳብ መሰረት በማድረግ የዕዳ አከፋፈሉን አመዛዝኖ ይወስናል፡፡
   (ሀ) ባለመብቶች ለጠየቁት ገንዘብ ያቀረቡትን ማስረጃ በማየት ክፍያው እንዲፈጸም ይፈቅዳል፡፡
   (ለ) የድርጅቱ ጥሬ ገንዘብ ያለበት እዳ መሸፈን የማይችል ከሆነ የ፫ኛ ወገን መብት ሳይነካ ሽያጩን አስመልክቶ በሚያወጣው መመሪያ ላይ በመመስረት ሂሳብ አጣሪዎች የድርጅቱን ንብረት እንዲሸጡ ይፈቅዳል፡፡
፯) የድርጅቱ ጠቅላላ ንብረት እዳውን ለመሸፈን የማይችል ሲሆንና የተፈቀደውም ካፒታል ሙሉ በሙሉ ያልተከፈለ ከሆነ ሂሳብ አጣሪዎች ቀሪው ሂሳብ እንዲከፈል ለባለስልጣኑ ያቀርባሉ፡፡

፴፰. የባለገንዘቦችን መብት ስለመጠበቅ

፩) የታወቁ ባለገንዘቦች በዚህ አዋጅ አንቀጽ ፴፯ ንዑስ አንቀፅ ፬ በተመለከተው የጊዜ ገደብ ውስጥ ጥያቄያቸውን ሳያቀርቡ የቀሩ እንደሆነ ሊከፈላቸው የሚገባ ገንዘብ በስማቸው በባንክ ተቀማጭ ይሆናል፡፡
፪) በዚህ አዋጅ አንቀጽ ፴፯ ንዑስ አንቀፅ ፬ ሥር የተጠቀሰው ቢኖርም ድርጅቱ ከፈረሰ በኋላ በድርጅቱ መዝገብ ያልታወቀ የክፍያ ጥያቄ ከአቅም በላይ በሆነ ምክንያት ሳይቀርብ ቀርቶ ወደ መንግስት ካዝና ገቢ ከሆነ ለመንግሥት ገቢ ከተደረገው ውስጥ እንዲከፈለው መጠየቅ የሚችል ሆኖ ሂሳቡ ያልተከፈለው በሂሳብ አጣሪዎች ቸልተኝነት ከሆነ ሂሳብ አጣሪዎቹ የሚጠየቁበት ይሆናል፡፡
፫) ድርጅቱ ጀምሮ ያላጠናቀቃቸውን ሥራዎች መነሻ በማድረግ የሚነሳ የገንዘብ ጥያቄ ለመሸፈን የሚያስፈልገውን ገንዘብ እንዲሁም ለባለገንዘቡ ዋስትና ያልተሰጠው ከሆነ ክርክር ያስነሱ ዕቃዎችን ለመሸፈን የሚያስፈልገው ገንዘብ ክርክሩ እስከሚወሰን ድረስ ለብቻ ተቀማጭ ሆኖ ይያዛል፡፡

፴፱.ንብረት፣ የመጨረሻ ዕዳ እና የድርጅቱን መፍረስ ማሳወቅ

፩) ባለገንዘቦች ከተከፈላቸውና ሊቀርቡ የሚችሉ ሌሎች የገንዘብ ጥያቄዎችን ለመሸፈን የሚያስፈልገው ገንዘብ በዚህ አዋጅ አንቀጽ ፴፰ ንዑስ አንቀፅ ፩ መሠረት ተቀማጭ ከሆነ በኋላ ሂሳብ አጣሪዎች የሂሣብ፣ ቀሪ ሀብትና ዕዳ የሚያሳይ መግለጫ አዘጋጅተው ለባለሥልጣኑ ያቀርባሉ፡፡

5) The liquidators shall prepare and submit financial statement of the enterprise and sequential term payment of a debt if any, and report to the Authority.
6) The Authority, after taking into consideration the financial statement and recommendation prepared by the liquidators shall decide the payment of the debt.
   (a) Authorize the payment of creditors who have filed their claims.
   (b) Where the balance of the enterprise is not sufficient to cover the debt due to creditors, authorize the liquidators to sell assets of the enterprise based on the Directive to be issued without affecting the right of the third party.
7) Where the total assets of the enterprise are not sufficient to pay off its debts and the authorized capital is not fully paid up, the liquidators shall submit to the Authority for the payment of the debt.

38. Provision of Creditors

1) Where known creditors have failed to file their claims within the time limit specified under Article 37 Sub-Article 4 of this Proclamation, the amounts due to them shall be deposited in a bank to the names of the creditors.
2) Notwithstanding the provisions of Article 37 Sub-Article 4, after the enterprise ceased to exist, creditors not cited in the books of the enterprise may claim from the surplus assets collected by the Government, provided their failure to claim within the time-limit was due to force majeure. Where the creditors have not been paid due to the liquidator's negligence, the liquidators shall be accountable.
3) Sums shall be set aside to meet claims in respect of undertakings of the enterprise which are not completed or disputed claims where the creditors have not been guaranteed until the dispute is settled.

39. Final Balance Sheet and Publication of Notice of Dissolution

1) After the money to the creditors have been set aside to meet potential claims pursuant to Article 38 Sub-Article 1 of this Proclamation, the liquidators shall prepare a final balance sheet showing surplus assets, if any, and submit the same to Authority.

2) Qulqulleessitoonni herregaa waraabbii ibsa herrega Mana Hojii Odiitara Muummichaatiifi Biiroo Maallaqaafi Misooma Dinagdee Oromiyaatiif garagalcha ni taasisu.
3) Mana Hojii Odiitara Muummichaa yaada yoo qabaate hatattamaan Biiroo Maallaqaafi Misooma Dinagdee Oromiyaatiif ni beeksisa.
4) Abbaan Taayitaa eeyyama Biiroo Maallaqaafi Misooma Dinagdee Oromiyaa argachuun gabaasa dhumaa ibsa qabeenyaafi idaa dhaabbata diigamee yoo mirkaneesse yaada murtii diigamuu dhaabbatichaa Mana Maree Bulchiinsaatiif dhiyeessee ni murteessisa.
5) Manni Maree Bulchiinsaa Dambiifi seera dhaabbatichi ittiin hundeeffame ni haqa.
6) Guyyaa Manni Maree Bulchiinsaa seera dhaabbatichi ittiin hundeeffame haqe irraa eegalee mirgaafi dirqamni dhaabbatichaa ni raawwata.
7) Galmeewwaan dhaabbata diigamee waggaa kudhaniif Abbaa Taayitaa bira taa'u qabu. Qaamni galmeewwan dhaabbata diigamee kana qorachuu barbaade kaffaltii tajaajilaa barbaachisu erga raawwatee booda qorachuu ni danda'a.

40. Qabeenya Mootummaaf Galii Ta'uu Qabu

Haftuun qabeenya dhaabbata diigamee qulqullaa'ee saanduqa mootummaatti galii ta'a.

KUTAA SAGAL

Tumaalee Adda Addaa

41. Aangoo Dambii Baasuu

Manni Maree Bulchiinsaa Labsii kana raawwachiisuuf Dambii baasuu ni danda'a.

42. Seerota Raawwatiinsa Qabaatan

Seerri Daldalaafi Hariiroo Hawaasaa Itoophiyaa akkaataa dhimmichaatti dhimmoota Labsii kanaan tumaman irratti raawwatiinsa ni qabaata.

43. Seerota Raawwatiinsa Hinqabaanne

1) Labsiin Dhaabbilee Misoomaa Naannichaa Lak. 16/1989 Labsii kanaan haqameera.
2) Seeronniifi barmaatileen hojii kamiyyuu dhimmoota Labsii kana keessatti tumaman faallessan raawwatiinsa hin qabaatan.

44. Yeroo Labsiin Kun Hojiirra Itti Oolu

Labsiin kun Adoolessa 7 Bara 2005 irraa eegalee hojiirra kan oolu ta'a.

Alamaayyoo Atoomsaa
Pireezidaantii Mootummaa Naannoo Oromiyaa
Finfinnee, Adoolessa 7 Bara 2005

፪) የሂሳብ አጣሪዎቹ የሂሳብ መግለጫውን ለዋናው ኦዲተር መ/ቤትና ለገንዘብና ኢኮኖሚ ልማት ቢሮ ግልባጭ ያደርጋሉ፡፡
፫) የዋናው ኦዲተር መ/ቤት አስተያየት ካለው ወዲያውኑ ለገንዘብና ኢኮኖሚ ልማት ቢሮ ያሳውቃል፡፡
፬) ባለሥልጣኑ የክልሉን ገንዘብና ኢኮኖሚ ልማት ቢሮ ፈቃድ በማግኘት የመጨረሻውን የሀብትና የዕዳ መግለጫ ካፀደቀ ድርጅቱ እንዲፈርስ የውሳኔ ሀሳብ ለመስተዳድር ምክር ቤት አቅርቦ ያስወስናል፡፡
፭) የመስተዳድር ምክር ቤቱ ድርጅቱ የተቋቋመበትን ህግና መተዳዳሪያ ደንብ ይሠርዛል፡፡
፮) የመስተዳድር ምክር ቤቱ ድርጅቱ የተቋቋመበትን ህግ ከሠረዘበት ጊዜ ጀምሮ የድርጅቱ መብትና ግዴታ ያበቃል፡፡
፯) የፈረሰ ድርጅት መዝገቦች በተቆጣጣሪው ባለሥልጣን ዘንድ ተቀምጠው ለ፲ ዓመት ይቆያሉ፡፡ እነዚህን መዝገቦች ለማየት የሚፈልግ አካል ተገቢውን የአገልግሎት ክፍያ በመክፈል መመርመር ይችላል፡፡

፵. ለመንግሥት ገቢ ስለሚሆን ሀብት

የፈረሰው ድርጅት ቀሪ ሀብት ተጣርቶ ወደ መንግሥት ካዝና ገቢ ይሆናል፡፡

ምዕራፍ ዘጠኝ

ልዩ ልዩ ድንጋጌዎች

፵፩. ደንብ የማውጣት ሥልጣን

የመስተዳድር ምክር ቤት ይህን አዋጅ ለማስፈፀም የሚያስፈልግ ደንብ ማውጣት ይችላል፡፡

፵፪. ተፈፃሚነት የሚኖራቸው ሕጐች

የኢትዮጵያ ንግድ እና የፍትሐብሔር ሕግ በዚህ አዋጅ ውስጥ በተጠቀሱት ጉዳዮች ላይ ተፈፃሚነት ይኖረዋል፡፡

፵፫. ተፈፃሚነት የሌላቸው ሕጐች

፩) የክልሉ ልማት ድርጅቶች አዋጅ ቁጥር ፲፮/፲፱፻፹፱ በዚህ አዋጅ ተሽሯል፡፡
፪) ይህን አዋጅ የሚቃረኑ ማናቸውም ህጎችና ልማዳዊ አሠራሮች በዚህ አዋጅ በተሸፈኑ ጉዳዩች ላይ ተፈፃሚነት አይኖራቸውም፡፡

፵፬. አዋጁ ሥራ ላይ የሚውልበት ጊዜ

ይህ አዋጅ ከሐምሌ ፯ ቀን ፪ሺ፭ ዓ.ም. ጀምሮ ሥራ ላይ የሚውል ይሆናል፡፡

አለማየሁ አቶምሣ
የኦሮሚያ ብሔራዊ ክልላዊ መንግሥት ኘሬዝዳንት
ፊንፊኔ፣ ሐምሌ ፯ ቀን ፪ሺ፭ ዓ.ም.

2) The liquidators shall submit a copy of the balance sheet to Auditor General's Office and Oromia Finance and Economic Development Bureau.
3) The Auditor General shall promptly forward its comments, if any, to Finance and Economic Development Bureau.
4) As per the permission of Finance and Economic Development Bureau, the Authority approve the final balance sheet, and shall submit the dissolution proposal to the Administrative Council and cause its approval.
5) The Administrative Council shall then repeal the establishment Proclamation and bylaws of the enterprise.
6) The enterprise's right and obligation shall cease to exist as of the date of repeal of its establishment Proclamation.
7) The books of the dissolved enterprise shall be deposited with the Authority where they shall be kept for ten years. Any interested organ may inspect such books after payment of the prescribed fee.

40. Assets Due to the Government

Any surplus assets of an enterprise dissolved and liquidated shall devolve to the Government account.

CHAPTER NINE

Miscellaneous Provisions

41. Power to Issue Regulation

The Administrative Council may issue a Regulation for the implementation of this Proclamation.

42. Applicable Laws

Ethiopian Commercial and civil code shall be applicable on matters provided in this Proclamation.

43. Inapplicable Laws

1) The Regional State Enterprises Proclamation No. 16/1997 is hereby repealed by this Proclamation.
2) Laws and practices inconsistent with this Proclamation, shall have no effect with respect to matters provided for in this Proclamation.

44. Effective Date

This proclamation shall enter into force as of the 14th of July 2013.

Alemayehu Atomsa
President of the National Regional State of Oromia
Finfinne, the 14th of July 2013

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Published by Office of the Speaker & the "Caffee" of the NRSO
Sadaasa 6 Bara 2006/ ህዳር ፮ ቀን ፪ሺ፮ ዓ.ም /15th of November 2013