



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

Qimaha ያንዱ ዋጋ Unit Price ብር	Dhool Gazeta Waxaa Soo Saara Golaha Xildhibaanada Dawladda Deegaanka Soomaalida	☒392
Bayaanka Tirsi 188/2012 Bayaanka Maamulka Shirkadaha Horumarinta Dawladda ..... Bog 1	<b>አዋጅ ቁጥር 188/2012</b> <b>የመንግስት የልማት ድርጅቶች አዋጅ</b> ..... ገጽ 1	Proclamation No.188/2020 Public Enterprises Proclamation .....Page 1
<p style="text-align: center;"><b><u>BAYAAN TIRSI :- 188/2012</u></b>  <b><u>BAYAANKA MAAMULKA</u></b>  <b><u>SHIRKADAHA HORUMARINTA</u></b>  <b><u>DAWLADDA</u></b></p> <p>Maadaama oo ay lagama maarman noqotay in dawladu galdaloolooyinka ka suuqa iyadoo kobcinaysa awooda fulineed ee shirkadaha gaarka ah si loo dardargaliyo doorka maalgalinta gaarka ah ee hanashada horumarka waara.</p> <p>Maadama ay lagama maarmaan noqotay in la dajiyo nidaam shaqo oo hufan oo shirkadaha hormarinta dawladu kaga midha dhaliyaan ujeedooyinkii iyo staraatiyadooda hormarineed ee loo aasaasay iyadoo raacaya hanaanka suuqa xorta ah sidoo kalana kor u qaadaya awoodooda fulineed</p> <p>Maadaama oo ay lagama maarmaan noqotay in la bayaamiyo nadaam sharci oo cad kaasoo u suurta galinaya shirkada hormarinta dawlada in ay ka qaybqaataan xasilinta suuqa, hanaanka tartanka suuqa xorta ah iyo ka faa'iidaysiga shacabka ee ujeedooyinka loo idmaday.</p>	<p style="text-align: center;"><b><u>አዋጅ ቁጥር 188/2012</u></b>  <b><u>የመንግስት የልማት ድርጅቶች አዋጅ</u></b></p> <p>መንግስት በኢኮኖሚው ዘርፍ ውስጥ የግለ-ንግድ የኢኮኖሚ ዘርፍ ድርሻ በማስፋፋት የክልሉን ኢኮኖሚ ለማፋጠን ከሚያደርገው ጥረት የሚፈጠሩ የገበያ ክፍተቶችን የማስፈጸም አቅምን በመገንባት የኢኮኖሚ እድገትን ማስቀጠል አስፈላጊ ሆኖ በመገኘቱ።</p> <p>የመንግስት የልማት ድርጅቶች የተቋቋሙለትን ዓላማ በአስተማማኝ ሁኔታ እየተወጡ በነጻ ገበያ ስትራቴጂ ውስጥ ተወዳድረው ትርፍ በማግኘት ለላቀ ተልዕኮ አቅማቸውን እያጠናከሩ የልማት ስትራቴጂካው ግቡን እንዲመታ ግልጽ የሆነ አሰራር መዘርጋት አስፈላጊ ሆኖ በመገኘቱ።</p> <p>የልማት ድርጅቶች የነጻ ገበያ ስርአቱን በመከተል እንድሰሩና ገበያን በማረጋገጥ የህዝብን ተጠቃሚነት ለማስጠበቅ አስፈላጊ ሆኖ ሲገኝ የክልሉ መንግስት የሚሰጠውን ተልዕኮ በብቃት መፈጸም እንድችሉ በግለፅና በሕግ ላይ የተመሰረተ አሰራር መዘርጋት አስፈላጊ ስለሆነ።</p>	<p style="text-align: center;"><b><u>PROCLAMATION NO: -</u></b>  <b><u>188/2020</u></b>  <b><u>PUBLIC ENTERPRISES</u></b>  <b><u>PROCLAMATION</u></b></p> <p><b>WHEREAS</b>, the government puts an effort to enhance the role of private sector in accelerating economic development, for sustainability of the economic development, it is found necessary to bridge market gap through capacity building,</p> <p><b>WHEREAS</b>, 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;</p> <p><b>WHEREAS</b>, to enable the Regulatory Authority, in administering, leading and supporting, public enterprises to fulfill their objectives efficiently, it is necessary to establish conducive environment;</p>

Maadaama oo ay lagama maarman noqotay in la aasaaso wakaalad dawladeed oo maamusha, hugaamisa, islamarkaana isku duba rida taageerada iyo taakulaynta kala duwan ay u baahan yihiin shirkadaha hormarinta ee dawlada.

Hadaba Golaha Xildhibaanada Deegaanka oo ka duulaya qodobka 49(3) (B) ee dastuurka dib loo habeeyay ee deegaanka waxaa la bayaaminayaa sida:

**QAYBTA KOOWAAD**

**GUUD AHAAN**

**1. Ciwaan Gabaan**

Bayaan kan waxaa loogu yeedhi karaa “**Bayaanka Maamulka Shirkadaha Horumarinta Dawladda ee Bayaan tirsi 188/2012**”

**2. Qeexid**

Hadaan habooniinta weedhu siinin macno kale, bayaan kan dhexdiisa;

1. “**Wakaalad**” waxaa loola jeedaa Wakaalada Dabagalka iyo Taakulaynta Shirkadaha Horumarinta Dawladda Deegaanka Soomaalida ee lagu aasaasay Qodobka 42<sup>aad</sup> ee Bayaankan.
2. “**Golaha maareynta**” waxaa loola jeedaa golaha maareynta shirkadaha Hormarinta dawlada ee lagu aasay Qodobka 11<sup>aad</sup> ee bayaan kan.
3. “**Faa’iidada Saafiga ah**” waxaa loola jeeda macaashka shirkada ee soo hadha marka dakhliga soo galay laga jaro kharashaadka sanad miisaaniyadeedka dhexdiisa ku baxay shaqooyinka shirkada, mushaharka, dugoowga Hantida iyo canshuurta.
4. “**Shirkad horumarineed**” waxaa loola jeedaa shirkadaha dawlada ee si buuxda ama qayb ahaan dawlada mulkiile ka tahay ee ka shaqeeya wax soosarka, qaybinta, dhismaha, adeegyada kala duwan iyo hawlaha horumarinta dhaqaalaha ee nidaam ganacsi ku shaqeeya.

የመንግሥት ልማት ድርጅቶች የሚያስተዳድር፣ የሚመራ እና የሚያስፈልጋቸው የደጋፋ አስጣጥ የሚያስተባብር ባለሥልጣን መቋቋም አስፈላጊ ሆኖ በመገኘቱ።

የሱማሌ ክልል ምክር ቤት በተሻሻለው የክልሉ ሕገ-መንግስት አንቀጽ 49 (3) (ሀ) መሰረት የሚከተለው ታውጧል።

**ምዕራፍ አንድ**

**ጠቅላላ ድንጋጌዎች**

**1. አጭር ርዕስ**

ይህ አዋጅ የመንግሥት የልማት ድርጅቶች አዋጅ ቁጥር 188/2012 ተብሎ ሊጠቀስ ይችላል።

**2. ትርጓሜ**

የቃሉ አግባብ ሌላ ትረጉም የሚያስጠው ካልሆነ በስተቀር በዚህ አዋጅ ውስጥ፡-

1. “**ባለስልጣን**” ማለት በዚህ አዋጅ አንቀጽ 42 መሠረት የተቋቋመው የሱማሌ ክልል የመንግሥት ልማት ድርጅቶች ተቆጣጣሪ ባለሥልጣን ማለት ነው።
2. “**ቦርድ** ” ማለት በዚህ አዋጅ አንቀጽ 11 መሠረት የተቋቋመው የመንግሥት የልማት ድርጅት የሥራ አመራር ቦርድ ነው።
3. “**የተጣራ ትርፍ**” ማለት ከገቢዎችና ከሌሎች ክፍያዎች ከተገኘው ገንዘብ ላይ ወጪዎችና በሂሳብ ዓመት ውስጥ ለሥራ ማስኬጃ፣ ደመወዝ በአግባቡ ወጪ የተደረጉ ሂሳቦች፣ የአርጅና ቅናሽ፣ ወለድና ልዩ ልዩ ታክሶች ተቀንሰው የሚቀረው ሂሳብ ነው።
4. “**የልማት ድርጅት** ” ማለት ሙሉ በሙሉ ወይም በክፍል በመንግሥት ተቋቁሞ የማምረት፣ የማከፋፈል፣ የመገንባት፣ አገለግሎት የመስጠት ወይም ሌሎች የኢኮኖሚ ልማት ተግባሮችንና ንግድ ጋር በተያያዘ ሥራዎች ላይ የተሰማሩ ነው።

**WHEREAS**, it is essential to establish an autonomous public enterprise that administer, lead and organize the support necessary to be provided , to public enterprises.

**NOW THEREFORE**, the Council of the Somali Region In accordance with Article 49 (A) of the Revised Constitution of Somali Regional state, it is hereby proclaimed as follows:

**PART ONE.**

**GENERAL PROVISIONS**

**1. Short Title.**

This Proclamation may be cited as the “**Public Development Enterprises Administration Proclamation No. 188/2020**”

**2. Definitions.**

In this Proclamation, unless the context otherwise requires:

1. “**Authority**” means the established public development enterprises support and supervision authority of Somali regional state, pursuant to Article 4 of this proclamation .
2. “**Board**” means the management board of an enterprise formed in accordance with Article 11 of this Proclamation.
3. “**Net profits**” means any excess of all revenue and other receipts over costs and operating expenses properly attributable to the operations of the financial year including depreciation, interest and taxes; Palatino Linotype
4. “**Enterprise**” means a wholly state owned public enterprise established pursuant to this Proclamation to carry on for gain manufacturing, distribution, service rendering or other economic and related activities;



T) Xaqiijinta in lacagta raasamaalka shikada la aasaasayo lagu shubay akoonka ku furan magaca shirkada.

2. Iyado arimaha lagu sheegay farqada 1(B) ee qodobkan sidiisa yahay hadii ay jirto hanti kale oo hanti-dhawrku xaqiijiyay waxaa lagu soo gudbin karaa qiimaha cabirka ku xusan diiwaanka xisaabaadka.

3. Khabiiirada lagu xeeriyey farqada 1(B) ee qodobkan waxaa looga baahan yahay in faahfaahinta hantida ku soo gudbiyaan warbixin qeexaysa habka iyo hanaanka loo maray cabirka iyo qiimaha la siiyey hantida kasta.

4. Hadii ay jirto kharash ay wakaaladu ku bixisay aasaasida shirkada kaasoo hantidhawrku xaqiijiyay waxaa loo xisaabinaya rasamaalka shirkada.

5. Lacagta lagu xeeriyay farqada 1(T) ee qodobkan lagama saari karo Akoonka ilaa inta la aasasayo shikada.’

**6. sharciga Aasaasida Shirkadaha Horumarinta**

Shariciyada lagu aasaasayo Shirkadaha Horumarineed hab waafaqsan Bayaankan waa inay qeexaan arrimahan :-

1. Magaca shirkada
2. Ujeedada shirkada
3. In shirkadu ay tahay shirkad lagu maamulayo bayaankan.
4. Raasamaalkala fasaxay
5. Cadadka lacagta iyo hantida kale ee loo meeldhigay aasaasida shirkada
6. Xarunta joogtada ah ee shirkada iyo laamaha kale ee ay yeelan karto.
7. Mudada jiritaanka shirkada

**7. Nidaamka Shaqo, Jiritaanka Sharciyeed iyo Masuuliyadda Shirkadaha Horumarinta Dawlada**

1. Shirkadaha Horumarinta Dawladu waxay yeelanayaan jiritaan Sharci.
2. Daynta hal shirkad lagu leeyahay waxay noqon mid ku sar go’an hantida shirkadu ay leedahay oo kaliya.

ለ). በመነሻ ካፒታልነት የተከፈለ ጥሬ ገንዘብ በሚቋቋመው ድርጅት ስም በተከፈተ የባንክ ሂሳብ ተቀማጭ መሆኑን ማረጋገጥ ይኖርበታል።

2. በዚህ አንቀጽ ንዑስ አንቀጽ 1(ሀ) ቢኖርም በአይነት የተደረገው ክፍያ በአዲተር የተረጋገጠ ሂሳብ ያለው ከሆነ ግምቱ በሂሳብ መዝገቡ መሰረት ሊሆን ይችላል ።

3. በዚህ አንቀጽ ንዑስ አንቀጽ 1(ሀ) የተመለከቱት ባለሙያዎች የንብረቱን ዝርዝር መግለጫ ለአያንዳንዱ ንብረት የተሰጠውን ዋጋ እና የአገማመቱን ዘዴ የያዘ ሪፖርት ያዘጋጃል።

4. ባለስልጣኑ ለድርጅቱ ምሥረታ ያደረገው ወጪ ካለና ይኸው በአዲተር የተረጋገጠ ከሆነ ለድርጅቱ በካፒታልነት ይታሰባል።

5. በዚህ አንቀጽ ንዑስ አንቀጽ 1(ለ) የተመለከተው ገንዘብ ድርጅቱ እስኪቋቋም ድረስ ከባንኩ ወጪ አይሆንም።

**6. የልማት ድርጅቶች መመስረቻ ስግ**

በዚህ አዋጅ መሰረት የሚቋቋመው ማንኛውም ድርጅት የመመስረቻ ስግ ቢያንስ የሚከተሉት ነጥቦች ሊኖረው ይገባል።

1. የድርጅቱ ስም
2. የድርጅቱ ዓላማ
3. ድርጅቱ በዚህ አዋጅ መሰረት የሚተዳደር መሆኑ
4. የተፈቀደ ካፒታል
5. በጥሬ ገንዘብ እና በአይነት የተከፈለው መነሻ ካፒታል መጠን
6. የድርጅቱ ዋና ጽ/ቤትና ድርጅቱ ቅርንጫፍ ሊኖሩት የሚችል መሆኑ
7. ድርጅቱ የሚቆይበት ጊዜ

**7. የመንግሥት የልማት ድርጅቶች አሠራር፣ ኃላፊነትና ስጋዊ ሰውነት**

1. የመንግሥት የልማት ድርጅቶች ስጋዊ ሰውነት ይኖራቸዋል።
2. የአንድ ልማት ድርጅት እዳ ሊሸፈን የሚችለው ድርጅቱ ባለው ጠቅላላ ንብረት ብቻ ይሆናል ።

b) Any cash paid as part of the capital is deposited in a bank in the name and to 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 such payment in kind may be taken into account.

3. The experts appointed 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. The supervising authority and the enterprise shall get one copy each of such report.

4. Where any expenses incurred by the Authority for the establishment of an enterprise, is confirmed by 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 enterprise is established.

**6. Establishment of the Public Enterprise**

Every enterprise shall be established by regulations to be issued pursuant to this Proclamation. The establishment regulations shall contain:

1. the name of the enterprise;
2. the purposes for which the enterprise is established;
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 cash and in kind;
6. the head office of the enterprise; and a statement that may authorize the enterprise to open branches;’
7. The duration for which the enterprise is established.

**7. Legal Personality and Liability of the Public Enterprise.**

1. The public enterprise shall have legal personality.
2. Enterprise may not be held liable beyond its total assets

- 3. Shirkad kasta waxay ku shaqayn hab waafaqsan Mabaadii'da nidaamka suuqa xorta ah.
- 4. Iyadoo Arrimaha lagu xeeeriyay farqada (1) ee qodobkan sidiisa tahay, hadana hadii dawladu u aragto in shacabka dan ugu jirto waxay si toos ah u hawlgalin kartaa shirkadaha Horumarinta.

**8. Xarunta Joogtada ah**

Xarunta Joogtada ah ee Shirkaddu waxay noqonaysaa goobta ay ku taalo xarunta Guud ee shirkadu, hase ahaatee waxay laamo ku yeelan kartaa meelaha kale eel agama maarmaanka loo arko.

**QAYBTA SADDEXAAD**

**QAAB-DHISMEEDKA IYO MAAREYNTA SHIRKADAHA HORUMARINTA DAWLADA**

**9. Qaab-Dhismeedka**

Shirkad kasta oo horumarineed waxay yeelanaysaa qaab-dhismeedka hoos ku xusan:-

- 1. Golaha maaraynta
- 2. Maareeyaha guud iyo kuxigeenka
- 3. Shaqaalaha kale ee muhiimka u ah shirkada

**10. Xubnaha Golaha Maareeynta**

- 1. Tirada xubnaha golaha maaraynta waxay ku xidhan tahay hadba heerka ama nooca ay shirkadu tahay hase ahaatee waxay noqonaysaa inta u dhaxeysa 5 ilaa 11 xubnood.
- 2. Xubno aan ka badnayn sadex meelood hal waxaa lagu xulanaya shirka weynaha guud ee shaqaalaha halka xubnaha kale ee golaha wakaaladu magacaabayso.
- 3. Xulashada iyo meeleynta xubnaha golaha waxaa lagu salaynayaa anshaxa, aqoonta, khibrada iyo kartida xubnaha.
- 4. Xubin golaha kamid ah wuxuu xubin ka noqon karaa shirkad kale taasoo aan tartan kula jirin shirkada uu horay xubinka uga ahaa.

- 3. ማንኛውም የልማት ድርጅት የነፃ ገበያ ህግና አሠራርን ተከትሎ የሚሠራ ይሆናል።
- 4. በዚህ አንቀጽ ንዑስ አንቀጽ 1 ስር የተደነገገው እንደተጠበቀ ሆኖ የህዝብ ተጠቃሚነትን ማስጠበቅ አስፈላጊ ሆኖ ሲገኝ ለመንግሥት ልማት ድርጅቶች አቅጣጫ በመስጠት ሊያሰራ ይችላል።

**8. አድራሻ**

የአንድ ድርጅት አድራሻ የድርጅቱ ዋና ጽ/ቤት በሚገኝበት ሆኖ እንደአስፈላጊነቱ ቅርንጫፍ ጽ/ቤቶችን ሊያቋቁም ይችላል።

**ምዕራፍ ሦስት**

**የመንግሥት የልማት ድርጅቶች**

**አደረጃጀትና አመራር**

**9. አደረጃጀት**

ማንኛውም የልማት ድርጅት ከዚህ የሚከተለውን አደረጃጀት ይኖረዋል:-

- 1. የሥራ አመራር ቦርድ
- 2. ዋና ሥራ አስኪያጅ እና ምክትል ዋና ሥራ አስኪያጅ እና
- 3. ለሥራው አስፈላጊ የሆኑ ሠራተኞች ይኖሩታል።

**10. የቦርድ አባላት**

- 1. የቦርድ አባላት ቁጥር በድርጅቱ ደረጃና አይነት መሠረት የሚወስን ሆኖ ከአምስት አስከ አስራ አንድ አባላት ሊኖር ይችላል።
- 2. ከቦርድ አባላት መካከል ቁጥራቸው ከአንድ ሦስተኛ የማይበልጥ አባላት የሚመረጡት በቋሚ ሠራተኞች ጠቅላላ ጉባኤ ይሆናል፤ ሌሎች አባላት በባለሥልጣኑ የሚመደቡ ይሆናሉ።
- 3. የቦርዱ አባላት ምደባና ምርጫ በሙያ፣ በሥራ ልምድና በችሎታ ብቃት ላይ የተመሠረተ ይሆናል።
- 4. ማንኛውም የቦርድ አባል ተወዳዳሪ ያልሆነ የሌላ ድርጅት ቦርድ አባል ሆኖ ሊመደብ ይችላል።

- 3. An enterprise shall follow the laws and systems of free market.
- 4. Without prejudice to the provision of sub-article 1 of this Article the government where found necessary shall 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 elsewhere as may be necessary.

**CHAPTER THREE**

**ORGANIZATION AND MANAGEMENT OF AN PUBLIC ENTERPRISES**

**9. Organization**

Any public development enterprise shall have:

- 1. Board
- 2. A General Manager, Deputy General Manager;
- 3. The necessary staff

**10. Members of the Boards**

- 1. Based on the Level and taype of an enterprise, the number of members of board may be form five to eleven.
- 2. Not more than one third of the members of the board shall be elected by the general assembly of the 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. Any member of a board may also be appointed to act as a board member of any other non-competing enterprise.

- 5. Mudada shaqo ee xubnaha golaha maareeynta waxay noqon doontaa ugu yaraan laba sano, hase ahaate kama badan karto sadex sano haddii ay lagama maarmaan noqoto xubinka Golaha dib ayaa loo dooran karaa marka wakhtigu ka dhamaado.
- 6. Haddii xubin kamid ah gudida maaraynta iskii golaha iskaga casilo, gudoomiyaha gudidu wuxuu ku wargalinaya wakaalada kadib si xubinka bedelkiisii loo magacaabo.
- 7. Wakaaladu xubin kasta oo si habsami leh ugudan waaya hawsha, islamarkaana aan soo gudbinin sababo lagu qanci karo ama shirka golaha 3 jeer ka maqnaado ama hal sanad miisaaniyadeed gudaheed in ka badan 5 kulan kamaqnaado wakaaladu waxay cida magacawday usoo jeedin kartaa in laga qaado xubinimada.

**11. Hanaanka Shirarka Golaha**

- 1. Golaha maareeyntu ugu yaraan bishiiiba hal mar ayuu shir caadi ah yeelan.
- 2. Golahu waxa uu yeelan karaa shir aan caadi ahayn Marka xaalad deg deg ah ay jirto ama inkabadan kalabadh xubnaha golahu codsaan gudoomiyaha gudigu wuxuu isugu yeedhayaa shir aan caadi ahayn.
- 3. Ajendhaha shirka waa in shirkaka hor lagu wargaliyo xubnaha golaha maareeynta.
- 4. Shirarka golaha wakaaladu wuxuu ku qabsoomayaa marka ay xubnaha goluhu intooda badan joogaan (50+1).
- 5. Go'aanada goluhu waxay ku meel marayaan cod hal dheeri ah ee xubnaha ka soo qayb galay shirka. Hase yeeshee, haddii codka xubnuhu uu is le'eg noqdo waxaa lagu go'aan qaadan dhanka uu shir gudoonku u codeeyo.
- 6. hadal qoraalka shirka Golaha waa inay saxeexaan dhamaan Xubnaha golaha.

- 5. የቦርድ አባላት የሥራ ዘመን ከሁለት ዓመት የማይነስና ከሦስት ዓመት የማይበልጥ ሆኖ የሥራ ዘመኑን የጨረሰ የቦርድ አባል በድጋሚ ሊመደብ ወይም ሊመረጥ ይችላል።
- 6. ማንኛውም የቦርድ አባል የቦርድ አባልነቱን የተወ እንደሆነ የቦርድ ሰብሳቢ በምደባው መሠረት ሌላ ሰው እንዲተካ ለባለስልጣኑ ያሳውቃል።
- 7. ማንኛውም የቦርድ አባል ሥራውን በብቃት ያልተወጣ እንደሆነ ፣ ያለበቁ ምክንያት በተከታታይ ከሦስት ጊዜ በላይ ወይም በአንድ የበጀት አመት ውስጥ ለአምስት ጊዜና ከዛ በላይ ከስብሰባ የቀረ እንደሆነ ባለስልጣኑ ለመደበው አካል ከአባልነት እንዲነሣ ኃሳብ ያቀርባል።

**11. የቦርድ ስብሰባ ሥነ ሥርዓት**

- 1. ቦርዱ ቢያንስ በወር አንድ ጊዜ መደበኛ ስብሰባ ይኖረዋል።
- 2. ቦርዱ አስቸኳይ ሁኔታ ሲያጋጥምና ካላባቱ መካከል ከግማሽ በላይ ሲጠየቁ ሰብሳቢው በማናቸውም ጊዜ አስቸኳይ ስብሰባ ሊደረግ ይችላል።
- 3. የስብሰባ አጀንዳ በቅድሚያ ለቦርድ አባላት እንዲደረስ ይደረጋል።
- 4. ከቦርዱ አባላት መካከል አብዛኛው ከተገኙ ምልዓተ ጉባኤ ይሆናል።
- 5. የቦርዱ ውሳኔ በድምፅ ብልጫ ይወሰናል። ድምጹ እኩል ለእኩል በሚሆንበት ጊዜ በቦርዱ ሰብሳቢ የተደገፈ ሃሳብ የቦርዱ ውሳኔ ይሆናል።
- 6. ቦርዱ በየስብሰባው በተገኙት አባላት የሚፈረም ቃለ ጉባኤ ይይዛል።

- 5. The term office of the members of the board shall be at least 2 but not more than 3 years. When necessary, a member of the board may be reappointed or reelected at the expiry of his term office.
- 6. Where any member resigns from membership, the board chairperson shall bring the manner to the attention of the supervising authority so that another person is assigned in the same manner as the member who has left the board was assigned.
- 7. Where a member of the board could not fulfill his responsibilities effectively; was consecutively absent from Meeting more than three times; or was absent for or more than five times in a fiscal year, the Authority proposes to the organ assigned for his dismissal.

**11. Meeting Procedures of the Board**

- 1. The board shall have a regular meet at least once a month
- 2. The chairman shall call a meeting of the board, at any time, in cases of urgency or where at least two members of the board so request.
- 3. The agenda of the board meeting shall, in advance, be communicated to the board members.
- 4. There shall be a quorum where a majority of the members are present.
- 5. The board shall take decision by majority vote. In case of a tie, the chairman shall have a casting vote.
- 6. The board shall keep minutes for every meeting, which shall be signed by the members present.

7. Xoghaynta golaha waxaa laga dhex xulan shaqaalaha.

8. Maareeyaha guud ee shirkadu isagoon cod lahayn wuxuu ka qeyb gali karaa shirka golaha maareeynta.

**12. Xilka Iyo Waajibaadka Golaha Maareeynta**

Golaha maareeynta isagoo hoostagaya wakaalada dabagalka shirkadaha Horumarinta waxa uu yeelanayaa xilka iyo waajibaadka hoos ku cad:-

1. Golaha maareeyntu waxay wakaalada fikir ahaan ama talo ahan u soo jeedin karaa kordhinta ama dhimista raasamaalka shirkadaha horumarineed.
2. Waxay xaqiijiyaan baadhitaanka hanti-dhawrka gudaha iyo dibada islamarkaana wuxuu suurto geliyaa in warbixinta waxqabadka iyo faahfaahinta xisaabaadka xiliga ku haboon wakaalada loogu soo gudbiyo.
3. Waxay baadhis ku samaysaa iibka waweeyn ee muhiimka u ah shirkada halkaasoo wakaalada ugu soo gudbinayo talabixinta natiijada baadhista; ansixin kadibna hirgalkeeda suurata galinayaa. Faahfaahinta hawshan waxaa lagu soo saaraya xeer-nidaameedka uu soo saaro Golaha Hawlfulintu.
4. Golaha waxay wakaalada usoo jeedinaya iibinta hantida ma guurtada ah ee aanay shirkadu u baahnayn.
5. Waxay lasocdaan ama hubiyaan habsami u ilaalinta hantida shirkada.
6. Iyadoo ay sideeda tahay Arrimaha lagu xeeriyay qodobka 28<sup>aad</sup> ee bayaankan u sidiisa yahay hadana gudidu iyagoo wakaalada ka fasax qaadanaya in qoondaynta lacagta kaydka dheeriga ah waxay go'aamin karta hab- istimaalka xisaabta (lacagta kaydka ah).

7. የቦርዱ ፀሐፊ ከድርጅቱ ሠራተኞች መካከል ተመርጦ የሚመደብ ይሆናል።

8. የድረጅቱ ዋና ሥራ አስኪያጅ በቦርድ ስብሰባ ላይ ያለድምፅ ይሳተፋል።

**12. የቦርዱ ስልጣንና ተግባር**

የሥራ አመራር ቦርዱ ተጠሪነት ለባለስልጣኑ ሆኖ የሚከተሉትን ስልጣንና ተግባራት ይኖሩታል።

1. የልማት ድርጅቶች ካፒታል እንዲጨምር ወይም እንዲቀነስ ለባለስልጣኑ ሐሳብ ያቀርባል።
2. ለውጭና ለውስጥ አዲተሮች የሂሳብ መዝገቦች፣ ለባለስልጣኑ የስራ አፈፃፀሙ ሪፖርት እንዲሁም የድረጅቱን የሂሳብ መግለጫ ወቅቱን ጠብቆ እንዲቀርብ ያደርጋል።
3. ለድርጅቱ ስራ ወሳኝነት ያላቸውን ትላልቅ የንብረት ግዥ በማጥናት ለባለስልጣኑ ሀሳብ ያቀርባል፤ በሚሰጠው ውሳኔ መሠረትም ያስፈጽማል። ዝርዝሩ በሚወጣው ደንብ ይወሰናል።
4. ለድርጅቱ ሥራ አስፈላጊ ያልሆኑ ቋሚ ንብረቶች ሽያጭ ለባለስልጣኑ ሀሳብ ያቀርባል።
5. የድርጅቱ ሂሳቦችና ንብርቶች በአግባቡ መያዛቸውን ይቆጣጠራል።
6. በዚህ አዋጅ አንቀጽ 28 ስር የተደነገገው እንደተጠበቀ ሆኖ ቦርዱ ባለስልጣኑን አስፈቅደው መጠባበቂያ ሂሳብ በተጨማሪ እንዲያዝ በመጠየቅ ማስመደብና አጠቃቀሙን መወሰን ይችላል።

7. a secretary shall be assigned from among the employees of the enterprise

8. The General Manager of the enterprise may attend meetings of the board without having the right to vote.

**12. Powers and Duties of the Board.**

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

1. Propose to the supervising authority the increase or decrease of the capital of the enterprise.
2. Submit books of account to external and internal auditors and periodic reports on the state of activities of the enterprise and financial reports to the Authority.
3. Study and propose the purchase of equipment and fixed asset that are necessary for the existence of the enterprise; and cause to implement. The details shall be determined by the regulation to be issued.
4. Propose to the Authority the sale of fixed asset that is not necessary for the enterprise.
5. Ensure that books of accounts and properties the enterprises are kept property.
6. Without prejudice to the article 28 of this proclamation, the board, based on the permission of supervisory authority, can retain contingency fund and decide how to use it.

- 7. Wuxuu ansixinayaa qorshe hawleedka iyo miisaaniyada shirkada islamarkaana hirgalintiisa dabagalaya warbixintana waxa uu usoo gudbin wakaalada.
- 8. Wuxuu ansixinaya shaqaalaynta, meelaynta, mushaharka iyo gunada masuuliyiinta hoostaga maareeyaha guud ee shirkada.
- 9. Golahu isagoo raacaya jahada ay bixiso wakaaladu wuxuu suurta galinaya in xiliga ku haboon lasoo diyaariyo qorshaha istiraatejiyada waxqabadka shirkada kaasoo loo soo gudbinayo wakaalada ansixin kadibna la dhaqan galinayo.

**14. Mas'uuliyada Golaha Maareeynta**

- 1. Xubnaha Golaha maareeynta waxaa looga baahan yahay in xilka iyo waajibaadka loogu idmaday bayaankan ay si ku dheehan xilkasmino u gutaan.
- 2. Waxay si guud iyo si gaar ahba mas'uul ka, noqonayaan dhibaataada shirkada ka soo gaadha ee ka timaada dhayalsiga gudasho la'aanta waajibaadka saaran.
- 3. Iyadoo ay sideeda tahay arrimaha lagu xeeriyay farqada (2) ee qodobkan sidiisa yahay hadana xubinka qaata fikir ka duwan xubnaha kale waxaa looga baahan yahay in fikirka ka duwanaanshaha lagu qoro hadal qoraalka shirka Golaha maareeynta kadibna la saxeeexo

**15. Xilka Iyo Waajibaadka Maareeyaha Guud ee Shirkada**

Maareeyaha guud wuxuu hoostagaya Golaha maareeynta waxa uu yeelanaya awooda iyo waajibaadka hoos ku xusan:-

- 1. Wuxuu diyaariyaa qorshaha, abaabulaa, hogaamiyaa, maamulaa islamarkana dabagalaa hawlaha shirkada.

- 7. የድርጅቱ የስራ ዕቅድ፣ በጀት ያፀድቃል ስለአፈፃፀማቸውን በመከታተል ለባለስልጣኑ ሪፖርት ያቀርባል።
- 8. ለድርጅቱን ዋና ስራ አስኪያጅ ተጠሪ የሆኑ የስራ ኃላፊዎችን ቅጥር፣ ምደባ፣ ስንብት፣ ደመወዝና አበል ያፀድቃል።
- 9. ከድርጅቱ ተልእኮ ጋር የሚጣጣም ስትራቴጂካዊ ዕቅድ በባለሥልጣኑ በሚሰጠው አቅጣጫ መሠረት ወቅቱን ጠብቀው በማዘጋጀት እንዲፀድቅ ለባለሥልጣኑ ያቀርባል። ሲፀድቅም ያስፈጽማል።

**14. የሥራ አመራር ቦርድ ተጠያቂነት**

- 1. የሥራ አመራር ቦርድ አባላት በዚህ አዋጅ መሠረት የተሰጣቸውን ተግባር በጥንቃቄ መፈፀም አለባቸው።
- 2. አባላቱ ተግባራቸውን በአግባቡ ባለመፈፀማቸው ምክንያት በድርጅቱ ላይ ለሚደረሰው ጉዳት በአንድነትና በነጠላ ተጠያቂ ይሆናሉ።
- 3. በዚህ አንቀፅ ንዑስ አንቀፅ 2 ስር የተደነገጉት ቢኖርም ቦርዱ ውሳኔ በሚሰጥበት ጊዜ ውሳኔው ትክክል አይደለም ብሎ በድምፅ የተለየ የቦርድ አባል ውሳኔው ለሚያስከትለው ጉዳት ተጠያቂ እንዳይሆን የልዩነት ሀሳቡን ዕፈው መፈረም ይኖርበታል።

**15. የልማት ድርጅት ዋና ሥራ አስኪያጅ ሥልጣንና ተግባር**

የዋና ሥራ አስኪያጁ ተጠሪነት ለሥራ አመራር ቦርድ ሆኖ ከዚህ የሚከተለውን ሥልጣንና ተግባር ይኖረዋል።

- 1. የድርጅቱን ሥራ ያቅዳል ያደራጃል፣ ይመራል፣ ያስተዳድራል፣ ይቆጣጠራል።

- 7. Approves the enterprises' work plan, budget,, follow up and report its implementation to the Authority.
- 8. Approve the employment, assignment, salary and allowance of those officers of the enterprise accountable to the General Manager.
- 9. Prepare strategic plan based on the mission of the enterprises according to the direction given from the Authority and submit to it for approval, upon approval cause its implementation.

**14. Liability of Board Members**

- 1. The members of the board shall carry out their duties with due care.
- 2. They shall be jointly and severally liable to the enterprise for damage caused by their failure to properly carry out their duties.
- 3. Notwithstanding sub-article 2 of this Article, a board member shall not be liable where he has dissented from the decision of the board which caused damage.

**15. Powers and Duties of the General Manager**

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

- 1. organize, direct, administer and control the activities of the Enterprise;



<p>2. Wuxuu shirkada ku matalaa xidhiidhka lala yeelanayo cida sadexaad.</p> <p>3. Isagoo tashi la samaynaya wakaalada iyo Golaha maareynta wuxuu shaqaaleeyaa, meeleeeyaa masuliyinta hoos tagta islamarkana shaqadooda go'aamiyaa.</p> <p>4. Si waafaqsan xeerka shaqaaleynta shirkada iyo sharciga shaqaalaha iyo loo shaqeeyaha wuxuu shaqaalaysiyaa hawlwadeenada kale ee shirkada, shaqada ka qaada.</p> <p>5. Wuxuu Si sharciga waafaqsan ku xafidaa xisaabaadka shirkada; wuxuuna magaca shirkada ku furaa akoonka shirkada islamarkana dhaqdhaqaaqijiyaa.</p> <p>6. Isago raacaya fasaxa Golaha maareeynta iyo sharciyada dhaqangalka ah wuxuu iibinayaa qalabka shirkada ee aan loo baahnayn.</p> <p>7. Wuxuu diyaarinayaa qorshe hawleedka iyo miisaaniyada waxaanu u gudbiyaa Golaha ansixin kadibna dhaqan galiyaa.</p> <p>8. Wuxuu fuliyaa, dhaqan galinayaa go'aanada Golaha maareeynta.</p> <p>9. Wuxuu u gudbiyaa Golaha iyo wakaaladda warbixinta waxqabadka wuxuuna ka qayb galayaa shirka qiimaynta ay qabanayso wakaaladu halkaasoo uu kasoo bandhigayo warbixinta waxqabadka shirkada.</p> <p>10. Isagoo raacaya jihada ay soo dhigaan Golaha maareyntu wuxuu soo diyaarinayaa qorshaha istiraatejiyada shirkada una soo gudbinayaa Golaha maareynta ansixin kadibna dhaqan galiyaa.</p> <p>11. Wuxuu fuliyaa hawlaha kale ee ay u xilsaaraan wakaalada iyo Golaha maareeynta shirkada</p>	<p>2. ድርጅቱ ክምስተኛ ወገኖች ጋር በሚያደርገው ግንኙነት ድርጅቱን ይወክላል።</p> <p>3. የሥራ አመራር ቦርዱንና ባለስልጣኑን እያስፈቀደ ለእሱ ተጠሪ የሆነ የሥራ ኃላፊዎችን ይቀጥራል፤ ይመድባል ተግባራቸውን ይወስናል።</p> <p>4. በድርጅቱ የሥራ ቅጥር ደንብና በአሠሪና ሠራተኛ ሕግ መሠረት ሌሎች የድርጅቱ የሥራ ኃላፊዎች ይቀጥራል፤ ያስናብታል</p> <p>5. የድርጅቱን ሂሳብ በሀገር መሠረት ይይዛል፤ በድርጅቱ ስም የባንክ ሂሳብ ይከፍታል ያንቀሳቅሳል።</p> <p>6. የሥራ አመራር ቦርዱ ፈቃድና አግባብነት ያላቸው ሕጎችን በመከተል ለድርጅቱ ሥራ አስፈላጊ ያልሆኑትን ንብረቶችን ይሸጣል።</p> <p>7. የድርጅቱን የሥራ ንግግራምና በጀት አዘጋጅቶ ለሥራ አመራር ቦርድ ያቀርባል። ሲፈቀድም ሥራ ላይ ያውላል።</p> <p>8. የሥራ አመራር ቦርድ ውሳኔዎችን ይፈጽማል፤ ያስፈጽማል።</p> <p>9. የድርጅቱን ዕቅድ አፈፃፀም ሪፖርት ለባለሥልጣኑና ለሥራ አመራር ቦርዱ በማቅረብ በባለሥልጣኑ በሚያካሂደው የሥራ አፈፃፀም ግምገማ ላይ በማስተፋ ሪፖርት ያቀርባል።</p> <p>10. የድርጅቱን እስትራቴጅካዊ ዕቅድ ለሥራ አመራር ቦርዱ በሚስቀምውን አቅጣጫ በመከተል ያዘጋጃል ለሥራ አመራር ቦርዱ ያቅርባል፤ ሲፀድቅም ይፈጽማል፤ ያስፈጽማል።</p> <p>11. በሥራ አመራር ቦርዱና በባለሥልጣኑ የሚሰጡት ሌሎች ተጨማሪ ተግባርት ይፈፅማል።</p>	<p>2. Represent the enterprise in all dealings with third parties;</p> <p>3. subject to the approval of the board and the Authority employ, assign and dismiss the officers of the enterprise accountable to him and define their functions;</p> <p>4. employ, and dismiss other employees of the enterprise in accordance with the internal regulations of the enterprise and labour proclamations/ law;</p> <p>5. keep proper books of accounts of the enterprise, and open and operate bank accounts of the Enterprise;</p> <p>6. Shall sale fixed assets not needed for the enterprise as per the approval of the Board and in accordance with applicable laws.</p> <p>7. prepare and submit to the board the work program and budget of the Enterprise, and implement same upon approval;</p> <p>8. implement and cause the implementation of the decisions of the board;</p> <p>9. Submit to the board and Authority a report on performance of the enterprise and participate performance evaluation meeting conducted by the Authority whereby the progress of the enterprise is discussed.</p> <p>10. In line with the strategic directions in placed by the Board, prepare strategic plan, submit for Board approval, implement and cause to implement up on approval.</p> <p>11. Perform other duties assigned to him by the Authority and the board.</p>
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**16. Masuuliyada Maareeyaha Guud**

Maareeyaha Guud ee shirkadu wuxuu mas'uul ka yahay lagalana xisaabtamayaa khasaaraha ka yimaada taxadardaro ama ula kac ah xagiisa ka soo gaadha shirkada.

**17. Xilka Iyo Waajibaadka Kuxigeenka Maareeyaha Guud ee Shirkada**

Kuxigeenka Maareeyaha guud:

1. Waxuu fuliyaa shaqooyinka gaarka ee uu u xilsaaro maareeyaha guud.
2. Wuxuu matalaa maareeyaha guud ee wakaalada marka uu maqan yahay ama uunan shaqada gudan Karin maareeyu.

**OAYBTA AFRAAD RAASAMAALKA SHIRKADA**

**18. Raasamaalka Aasaasida Shirkada**

1. Shirkad kasta oo horumarineed waxay yeelanaysaa hantida raasamaalka ah.
2. Wakaaladu waxay Golaha hawlfulinta u gudbisaa codsiga qoondaynta lacagta raasamaalka ee aasaasida shirkada.
3. Raasamaalku wuxuu ka koobnaan karaa lacag cadaan ah ama hanti kale.
4. Hadii raasamaalku yahay hanti kale wakaaladu sida ku xusan qodobka 5<sup>aad</sup> farqadiisa laad (b) waxay xaqiijinaysaa in hantidan la qiimeeyay islamarkaana qiimaheedu waafaqsanyahay midka ku qoran diiwaanka.

**19. Raasamaalka La Bixiyay Iyo Kan La fasaxay**

1. Shirkad kasta oo la aasaasayo cadadka lacagta rasamaalaka ee la bixinayo kama yaraan karto 25% lacagta raasamaalka ah ee shirkada loo qoondeeyay.

**16. የዋናው ሥራ አስኪያጅ ኃላፊነት**

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

**17. የድርጅቱ ምክትል ዋና ሥራ አስኪያጅ ሥልጣንና ተግባር**

ምክትል ዋና ሥራ አስኪያጅ፦

1. በዋና ሥራ አስኪያጁ ተለይተው የተሰጠውን ሥራዎች ይፈጽማል፤
2. ዋና ሥራ አስኪያጁ በማይኖርበት ወይም ኃላፊነቱን ማከናወን በማይችልበት ጊዜ ተክቶ ይሰራል፤

**ምዕራፍ አራት**

**የድርጅት ካፒታል**

**18. የልማት ድርጅት ለማቋቋም የሚያስፈልገው ካፒታል**

1. ማናቸውም የልማት ድርጅት የረሱ ካፒታል ይኖረዋል።
2. ባለስልጣኑ አንድ ድርጅት ለማቋቋም የሚያስፈልገውን መነሻ ካፒታል በክልሉ ካብኔ ምክር ቤት እንዲመደብ ያደርጋል።
3. የአንድ ልማት ድርጅት ካፒታል በጥሬ ገንዘብ ወይም በዓይነት ሊሆን ይችላል።
4. ካፒታሉ በዓይነት ከሆነ ባለሥልጣኑ በዚህ አዋጅ አንቀጽ 5 ንዑስ አንቀጽ 1/ሀ/ ስር በተደነገገው መሠረት የተገመተ መሆኑን ወይም በንብረት መዝገቡ መሠረት ትክክል መሆኑን ያረጋግጣል።

**19. ስለተከፈለና ስለተፈቀደ ካፒታል**

1. ማናቸውም ድርጅት ሲቋቋም ድርጅቱ የሚኖረው የተከፈለ የካፒታል መጠን ከተፈቀደው ካፒታል 25 በመቶ ሊያንስ አይችልም።

**16. Responsibility and Liability of the General Manager**

The General Manager shall be liable in accordance with the law, for damage he causes on the enterprise through negligence or intentionally.

**17. Powers and Duties of the deputy General Manager**

The deputy General Manager shall:

1. Discharge such other functions as are assigned to him by the General Manager.
2. Shall act in the stead of the deputy General Manager in the absence of the latter.

**CHAPTER FOUR**

**CAPITAL OF ENTERPRISES**

**18. Capital needed to establish an Enterprise.**

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

**19. 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. Shirkad kasta lacaga rasamaalka ah ee loo fasaxay waxaa looga baahan yahay in shan sano gudahood ku dhamayso dib ugu bixinta lacagta raasamaalka ah ee loo fasaxay.
- 3. Sida lagu xeeriyay farqada (2) ee qodobkan hadii shirkadu mudada loo qabtay gudaheed lacagta ku bixin waydo, wakaalada iyadoo aan dhawacayn xuquuqda cida sadexaad waxay go'aamin kartaa in raasamaalka shirkada hoos loogu dhigo cadadka lacagata la bixiyay.

**20. Kordhinta Raasamaalka La fasaxay**

Wakaaladu waxay Golaha hawfulinta ka codsan kartaa qoondaynta lacagta lagu kordhinayo raasamaalka shirkada ama ka codsan kartaa in loo ogolaado dakhliga shirkada lagu kordhiyo raasamaalka.

**21. Dhimista Raasamaalka**

Shirkad kasta marka ay la soo darsaan xaaladaha hoos ku xusan wakaaladu iyadoo aan wax u dhimayn xuquuqda cida sadexaad waxay dhimis ku samayn kartaa raasamaalka shirkada:

- 1. Marka hanti-dhawruhu ku tala bixiyo in la dhimo raasamaalka shirkada.
- 2. Marka go'aanka Golaha maareeynta lagu dhimo rasamaalka shirkada.
- 3. Sida ku xusan qodobka 19<sup>aad</sup> farqadisa (2) ay dhacdo in shirkadu bixin waydo lacagta raasamaalka ah ee la fasaxay.

**QAYBTA SHANAAD**  
**MAGACA IYO CALAAMADA**  
**SHIRKADA**

**22. Magaca Shirkada**

- 1. Magaca shirkadu waa magaca lagu fulinayo hawlaha shirkada sida darteed waa in uu yahay magac ka tarjumaya hawlaha shirkadu fulinayso.
- 2. Magaca shirkadu ma noqon karo mid lid ku ah siyaasada dawlada iyo anshaxa bulshada sidoo kale meelkadhac ku ah xuquuqda cid sadexaad.

2. የአንድ ድርጅት የተፈቀደ ካፒታል ድርጅቱ ከተቋቋበት ጊዜ ጀምሮ በአምስት ዓመት ውስጥ በሙሉ ተክፍሎ ማለቅ አለበት።

3. የተፈቀደው ካፒታል በዚህ አንቀጽ ንዑስ አንቀጽ 2 መሠረት በተወሰነው ጊዜ ውስጥ በሙሉ ተክፍሎ ካላለቀ ባለስልጣን የሦስተኛ ወገኖች መብት ሳይካየድ የድርጅቱን ካፒታል ወደ ተክፍለው የካፒታል መጠን ዝቅ እንዲል ይወስናል።

**20. የተፈቀደ ካፒታል ስለመጨመር**

ባለሥልጣኑ ከክልሉ አስፈጻሚ ምክርቤት ገንዘብ በማስመደብ ወይም ከድርጅቱ ገቢ የድርጅቱ ካፒታል እንዲጨምር ሊያደርግ ይችላል።

**21. የካፒታል ስለመቀነስ**

የሦስተኛ ወገኖችን መብት ሳይካየድ የአንድ ድርጅት ካፒታል የሚከተሉት ሁኔታዎች ካጋጠሙ ሊቀንስ ይችላል።

- 1. የድርጅቱ ካፒታል እንዲቀነስ አዲተር ሀሳብ ሲያቀርብ፤
- 2. በድርጅቱ የሥራ አመራር ቦርድ በሚቀርበው ሐሳብ መሠረት ካፒታሉ እንዲቀነስ ሲወስን፤
- 3. የድርጅቱ የተፈቀደ ካፒታል በዚህ አዋጅ አንቀጽ 19 ንዑስ አንቀጽ 2 ላይ በተደነገገው መሠረት በሙሉ ተክፍሎ ያላለቀ ሲሆን።

**ምዕራፍ አምስት**  
**የልማት ድርጅቱ ስምና የንግድ**  
**ምልክት**

**22. የድርጅቱ መጠሪያ ስም**

- 1. የአንድ ልማት ድርጅት መጠሪያ ስም ሥራውን የሚያከናውንበት ስም ሲሆን የድርጅቱን ሥራ በግልፅ የሚያመለክት መሆን ይኖርበታል።
- 2. የአንድ ልማት ድርጅት መጠሪያ ስም የመንግሥት ፖሊሲን እንዲሁም መልካም ሥነ ምግባርን የሚቃረንና የሦስተኛ ወገኖችን መብት የሚካካ አይሆንም።

2. The authorized capital of an enterprise shall be fully paid up within 5 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 rights of third parties, adjust the capital to the level of the paid up capital.

**20. Increase of Authorized Capital**

The authority may cause the funds needed to increase the capital of an enterprise to be allocated by the Executive Council or to be paid out of the net profits of the enterprise.

**21. Decrease of Capital.**

The capital of an enterprise may without prejudice to the rights of third parties, be decreased where:

- 1. The auditors have proposed that the capital should be decreased;
- 2. it was decided to decrease the capital following a proposal by the board to this effect;
- 3. The authorized capital of the enterprise has not been fully paid as provided for under sub-article 2 of Article 19.

**CHAPTER FIVE**

**NAME OF AN ENTERPRISE AND TRADEMARK**

**22. Name of an Enterprise.**

- 1. The name of an enterprise is the name under which the enterprise carries on its activities and it shall clearly designate such activities.
- 2. The name of an enterprise shall not offend public policy and morals and it shall not prejudice the rights of third parties.

3. Magac kasta oo shirkadi leedahay waa in si cad uu uga muuqdo goobta shaqada ee shirkada.

**23. xaqiijinta Wakaalada ee Hab-Isticmaalka Magaca Shirkadaha Dawlada**

- 1. Wakaalada ayaa waajib ka saaranyahay xaqiijinta in hab-isticmaalka magaca shirkada uu yahay mid waafaqsan sida ku cad qodobka 22 farqadiisa (2) ee kor ku xusan.
- 2. Shirkadii ku gafta arrimaha lagu xeeriyay qodobka 22 farqadiisa (2) ee kor ku xusan waxaa lagu ganaxaya in ay bixiso magdhawga dhaawaca iyadoo wakaaladu go'aaminayso in shirkadu aysan isticmaalin magacan isaga ah.

**24. Astaanta Shirkada**

Shirkad kasta waxsoo saarka ama adeega ay bixiso waxay u isticmaali karta calaamad ama astaan u gaar ah.

**25. Hab-Isticmaalka Caalaamada Shirkada**

- 1. Shirkad kasta waxay xaq u leedahay xulashada calaamada ay rabto
- 2. Wakaalada waxaa looga baahan yahay xaqiijinta in xulashada calaamada shirkadu yahay mid waafaqsan sida ku xusan qodobka 22<sup>aad</sup> farqadiisa (2) ee kor ku cad.
- 3. Calaamad shirkadeed kasta waxaa loo baahan yahay isticmaalkeeda ka hor in laga diiwaan galiyo hay'ada ay khusayso taasoo lagu soo saarayo jaraa'idada ama joornaalada kala duwan.
- 4. Wakaaladu waxay go'aamin karta in shirkadii ku xad gudubta farqada 2<sup>aad</sup> ee qodobkan ay ku ganaaxdo bixinta magdhawga dhawaca ay shirkadu geysatay kana joojiso isticmaalka calaamada.

3. የማናቸውም ድርጅት ስም በሥራ ቦታው በግልፅ መታየት ይኖርበታል።

**23. የመንግሥት ድርጅቶች የስም አጠቃቀም በባለሥልጣኑ ስለማረጋገጥ**

- 1. የአንድ ድርጅት ስም አጠቃቀም በዚህ አዋጅ አንቀጽ 22 ንዑስ አንቀጽ 2 ላይ በተመለከተው መሠረት መሆኑን ባለሥልጣኑ ማረጋገጥ ይኖርበታል።
- 2. በዚህ አዋጅ አንቀጽ 22 ንዑስ አንቀጽ 2 የተመለከተውን የተላለፈ ድርጅት ላደረሰው ካሳ እንዲከፈልና ይህንን ስም እንዳይጠቀም በባለሥልጣኑ ሊወሰን ይችላል።

**24. የንግድ ምልክት**

አንድ የልማት ድርጅት ለሚያመርተው ዕቃ ወይም ለሚሠጠው አገልግሎት ልዩ መለያ በማድረግ የሚጠቀምበት የንግድ ምልክት ይሆናል።

**25. የንግድ ምልክት አጠቃቀም ሁኔታዎች**

- 1. ማንኛውም የልማት ድርጅት ማናቸውንም የንግድ ምልክት ሊመርጥ ይችላል፤፤
- 2. የአንድ ድርጅት ስም አመራረጥ በዚህ አዋጅ አንቀጽ 22(2) በተመለከተው መሰረት መሆኑን ባለሥልጣኑ ያረጋግጣል።
- 3. የማናቸውም ድርጅት የንግድ ምልክት በሥራ ላይ ከመዋሉ በፊት አግባብ ባለው መሥሪያ ቤት መመዝገብ ይኖርበታል፤ በሰፊው በሚሠራጭ ጋዜጣ ላይ ታትሞ እንዲወጣ ይደረጋል።
- 4. በዚህ አንቀጽ ንዑስ አንቀጽ 2 የተመለከተውን በመተላለፍ ድርጅቱ ላደረሰው ጉዳት ካሳ እንዲከፍል እና ወይም ክርክር ባስነሳው የንግድ ምልክት እንዳይጠቀም በባለሥልጣኑ ሊወሰን ይችላል።

3. An enterprise shall display its name outside its premises.

**23. Restrictions in the use of Names of Enterprises.**

- 1. The authority shall ensure that the use of the name of an enterprise is in accordance with the provisions of Article 22(2) of this Proclamation.
- 2. The authority may order an enterprise to pay damages resulting from its act of violation of the provisions of Article 22(2) of this Proclamation and/or prohibit such enterprise from using the name giving rise to the dispute.

**24. Trademarks**

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

**25. Restrictions in the Use of Trademarks**

- 1. An enterprise may choose a trademark.
- 2. The Authority ensures that the selection of any trademark comply conditions laid down under Article 22 (2) of this proclamation.
- 3. Before the trademark is used, it shall be registered by the appropriate government office and published in a newspaper with wide circulation.
- 4. The Authority may order an enterprise to pay 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.

**QAYBTA LIXAAD**  
**XISAABAADKA IYO**  
**BAADHITAANKA XISAABTA**  
**SHIRKADAHA**

**CUTUB HOOSAADKA 1<sup>aad</sup>**  
**XISAABAADKA SHIRKADAHA**

**26. Mabaa'diida Xisaabaadka**

Shirkad kasta waxay yeelanaysaa habka xisaabaadka oo sax ah islamarkaana waafaqsan Mabaadii'da iyo nidaamka ganacsiga Xorta ah; faahfaahinta waxaa lagu xeerin xeer-nidaameedka uu soo saaro Golaha Hawlfulintu.

**27 Sanad Misaanivadeedka, Xisaab Xidhka & Warbixinta Xisaabta**

1. Sanad miisaaniyadeedka shirkad kasta wuxuu ahaanaya 1<sup>da</sup> Hamle ilaa 30ka sane.
2. Shirkad kasta waxaa looga baahan yahay in ugu yaraan in sanadki hal mar xisaabxidh ay samayso.
3. Xisaabta Sanad miisaaniyadeedka waxaa loo baahan yahay in dhamaadka sanad miisaaniyadeedka kadib muddo 3 bilood gudahod xisaabta lagu xidho diyaarna loo ahaado baadhitaanka hanti-dhawrka dibada.
4. Shirkada waxaa looga baahan yahay in warbixinta waxqabadka iyo miisaaniyada ay usoo gudbiso wakaaladda xiliga ku haboon.
5. Sida ku cad farqada (2) ee qodobkan shirkada xiliga ku haboon xisaabta xidhiwayda iyada ayaa masuuliyadeeda qaadaysa.

**28 Isticmalka Xisaabta Kaydka Ah**

1. Shirkad kasta waxay yeelanaysaa xisaabta kaydka ah.
2. Shirkad kasta sanadkii lacagta ay faa'iido boqolkiiba shan (5%) waxay ku shubaysaa sanduuqa kaydka tan iyo inta lacagtu ka gaadhayso boqolkiiba labaatn 20% raasamaalka shirkada.

**ምዕራፍ ስድስት**  
**ስለልማት ድርጅቶች ሂሳብና የሂሳብ ምርመራ**

**ንዑስ ክፍል አንድ**  
**ስለልማት ድርጅቶች ሂሳብ**

**26. ስለሂሳብ አያያዝ መርሆዎች**

ማናቸውም የልማት ድርጅት በነፃ ገበያ ንግድ አሠራር ተቀባይነት ያለው የሂሳብ አያያዝ ሥርዓት ይኖረዋል፡ አፈፃፀሙም የክልሉ አስፈፃሚ ምክር ቤት በሚያወጣው ደንብ ይወሰናል፡፡

**27. የሂሳብ ዓመት፣ ሂሳብ መዝጋትና የሂሳብ ራፖርት**

1. የማናቸውም የልማት ድርጅት የበጀት ዓመት ከሐምሌ 1 እስከ ሰኔ 30 ይሆናል፡፡
2. ማናቸውም የልማት ድርጅት ቢያንስ በዓመት አንድ ጊዜ ሂሳቡን መዝጋት ይኖርበታል፡፡
3. ዓመታዊ የሂሳብ በጀት ዓመቱ ባለቀ በሦስት ወር ጊዜ ውስጥ ተዘግቶ ለውጪ አዲተር ክፍት መሆን አለበት፡፡
4. ድርጅቱ የሥራ አፈፃፀም ሁኔታና የሥራ ዕቅድና መርሀግብር ላይ ራፖርት አዘጋጅቶ ለባለሥልጣኑ ማቅረብ ይኖርበታል፡፡
5. በዚህ አንቀጽ ንዑስ አንቀጽ 2 ላይ በተደነገገው መሠረት የድረጃቱን ሂሳብ በወቅቱ አለመዝጋት በኃላፊነት የሚያሰጠይቅ ይሆናል፡፡

**28. ስለመጠባበቂያ ሒሳብ አጠቃቀም**

1. ማንኛውም የልማት ድርጅት ሕጋዊ የሆነ የመጠባበቂያ ሒሳብ ይይዛል፡፡
2. ማንኛውም የልማት ድርጅት ከተጣራ ትርፍ ላይ አምስት በመቶ በየአመቱ እያነሳ በሕጋዊ መጠባበቂያ ሂሳብ የድርጅቱን ካፒታል 20 ከመቶ እስኪሆን ድረስ ወደ መጠባበቂያ ሂሳብ ያስገባል፡፡

**CHAPTER SIX**  
**ACCOUNTS AND AUDITING OF**  
**ACCOUNTS OF ENTERPRISES**

**SECTION ONE**  
**ACCOUNTS**

**26. Accounting Principles.**

Each enterprise shall keep books of accounts following generally accepted accounting principles. The details shall be determined by the regulation to be issued.

**27. Financial Year, Closing of Accounts and Financial Reports**

1. The financial year of an enterprise shall be July 1st to June 30th E.C.
2. Any 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.
4. The enterprise shall prepare a report on the state of its activities and affairs during the last financial year, including a statement of achievements and major plans and programs to be implemented in the near future.
5. Failure to close, in due time, the accounts of an enterprise in accordance with sub-article 2 of this Article may entail liability.

**28. Reserve Funds and their Utilization**

1. Any enterprise shall establish and maintain a legal reserve fund.
2. Without prejudice to the provisions of other laws providing otherwise, any enterprise shall annually transfer 5% of its net profits to the legal reserve fund until such reserve fund equals 20% of the capital of the enterprise.

- 3. Lacagta kaydka ah waxaa loogu talagalay
- B) in khasaaraha shirkada lagu daboolo.
- T) Kharashka lama filaanka ah ama daynta lagu bixiyo.

4. Golaha maareeynta shirkadkasta isagoo ka fasax qaadanaya wakaaladda wuxuu suurta galin Karaa in shirkadu yeelato kayd kale islamarkana hab-isticmaalka go'aamiyo. Faahfaahinta waxa lagu go'aamin doona xeer-nidaameedka uu soo saaro Golaha hawlfulintu.

**29. Bixinta Canshuurta**

- 1. Shirkadaha Horumarineed waa inay u hogaansamaan Shuruucda bixinta canshurta.
- 2. Sida lagu xeeriyay farqada (1) ee qodobkan isagoo sidiisa ah hadana waxaa suurta gal ah in shirkadaha sharci kale lagu siiyo xuquuqda canshuur dhaafka ah.

**30. Bixinta Saamiga Faa'iidada**

**Dawlada**

Shirkad kasta oo dawli ah waxaa looga baahan yahay dhamaadka sanad miisaaniyadeedka muddo 6 bilood gudahood ah in saamiga faa'iidada dawlada ay ku shubto akoonka sanduuqa horumarinta dawlada, akoonkaas oo ay furayso wakaaladu, isla markaana ay jaangoy naso cadadka saamiga faa'iidada ee ay shirkadu shubaysa.

**CUTUB HOOSAADKA 2<sup>AAD</sup>**  
**BAADHISTA XISAABAADKA**  
**SHIRKADAHA**

**31. Meelevnta Hantidhawrka**

- 1. Xuquuqda sharciyeed ee loogu idmaday hanti-dhawra guud ee deegaanka soomaalida isagoo sidiisa ah hadana xisaabta shirkad kasta waxaa baadhi kara hanti-dhawr dibada ah oo wakaaladu ansixisay.
- 2. Hanti-dhawraha wakaaladu hawlgalinayso waxay xaqiijinaysaa in uu yahay mid buuxiyay shuruudaha u dagan xafiiska hanti-dhawrka guud ee deegaanka soomaalida islamarkana hufnaan leh.
- 3. Wakaaladu ayaa go'aaminaysaa muddada shaqada hanti-hawrka dibada.

**3. መጠባበቂያ ሂሳብ የሚውለው**

- ሀ). የሚደርሰውን ኪሳራን ለመሸፈን
- ለ). ያልታሰበ ወጪዎችንና ዕዳዎችን ለመሸፈን ሊውል ይችላል።

4. የማናቸውም ድርጅት ቦርድ ባለስልጣኑን እያሰፈቀደ ሌሎች መጠባበቂያ ሂሳቦች እንዲይዙ እና አጠቃቀሙንም እንዲወስኑ ማድረግ ይቻላል. ዝርዝሩ በክልሉ አስፋፃሚ ም/ቤት በሚወጣው ደንብ የሚወሰን ይሆናል።

**29. ስለግብር እና ቀረጥ ክፍያ**

- 1. የግብርና ቀረጥ ክፍያ ሕጎች በድርጅቶች ላይ ተፈፃሚ ይሆናሉ።
- 2. በዚህ አንቀፅ ንዑስ አንቀፅ 1 ላይ የተደነገገው እንደተጠበቀ ሆኖ ድርጅቶች በሌላ ሕግ መሠረት ከግብር እና ቀረጥ ነፃ ለመሆን ያላቸውን መብት እንደተጠበቀ ይሆናል።

**30. የመንግስት የትርፍ ድርሻ ክፍያ**

ማንኛውም የመንግስት ድርጅት የሒሳብ አመቱ ከተፈፀመበት ጊዜ አንስቶ ባሉት ስድስት ወራት ውስጥ በባለስልጣኑ በሚወስን የመንግስትን የትርፍ ድርሻ መጠንና በባለስልጣኑ የሚከፈት የመንግስት የልማት ፈንድ ሒሳብ ቁጥር ላይ ገቢ ማድረግ አለባቸው።

**ንዑስ ክፍል ሁለት**  
**ስለሒሳብ ምርመራ**

**31. የአዲተሮች አመዳደብ**

- 1. ለሶማሌ ክልል ዋና አዲተር መ/ቤት በህግ የተሰጠው ስልጣንና ተግባር እንደተጠበቀ ሆኖ የማናቸውም ድርጅት ሒሳብ ባለስልጣኑ በሚያፀድቀው የውጭ አዲተሮች ይመረመራል።
- 2. በባለስልጣኑ የሚመደቡ የውጭ አዲተሮች የሶማሌ ክልል ዋና አዲተር መ/ቤት መመዘኛዎችን የሚያሟሉና ከማናቸውም ዓይነት ተፅእኖ ነፃ መሆናቸውን ማረጋገጥ አለበት።
- 3. ባለስልጣኑ የውጭ አዲተሮችን የሥራ ጊዜ ይወስናል።

3. The legal reserve fund may be utilized for covering:

- A. losses; and
- B. Unforeseeable expenses and liabilities.

4. The board of any enterprise with approval of the Authority may cause other reserve funds to be established. The details shall be determined by regulation.

**29. Payment of Taxes and Duties**

1. The relevant laws concerning payment of taxes shall be applicable to the Enterprises.

2. Nothing in this Proclamation shall affect the right of an enterprise to be exempt from taxes and duties and any other right under any other law.

**30. Payment of State Dividend.**

Any public enterprise shall be required to pay state dividend within six months of the end of budget year, and deposit to the bank account of the Government development fund which shall be opened as well as the amount of State Dividend to be deposited shall be determined by the Authority.

**SECTION TWO**

**AUDITING OF ACCOUNTS**

**31. Appointment of Auditors**

1. Without prejudice to the powers and duties of the Auditor General under other laws, the accounts of each enterprise shall be audited by external auditors appointed by the authority.

2. The authority shall ascertain that external auditors appointed by it satisfy the criteria set by the Auditor General and that they are free from being under any form of influence.'

3. The Authority shall determine the term of the external auditors.

**32. Wajibbaadka Gacansiinta**

Cid kasta oo shirkadaha la baadhayo lacagta qaaday ama bixisay ama hanti shirkadu leedahay haysa waxaa waajib ku ah in marka hanti-dhawraha gudahu ama dibada ee loo igmaday u baadhayo ay la shaqeyso xogta looga baahan yahayna hanti-dhawraha usoo gudbiso.

**33. Masuuliyada, Awooda Iyo Wajjibaadka Hanti-Dhawraha**

Masuuliyada, awooda iyo wajjibaadka hanti-dhawraha arrimaha la xidhiidha bayaankan waxaa dhaqangal ah sharciga ganacsiga iyo madaniga ee dalka.

**QAYBTA TODOBAAD**  
**ISKU DARKA IYO KALA**  
**QAYBINTA SHIRKADAHA**

**34. Mabaa'diida Aasaasiga ah**

1. Go'aanka golaha Hawlfulinta deegaanka iyadoo laga duulayo laba ama tiro kabadan oo shirkado ah inta la isku daro waxaa laga dhigi karaa Hal Shirkad.
2. Go'aanka golaha xukuumada deegaanka iyadoo laga duulayo hal shirkada waxaa loo kala qaadi karaa laba ama tiro kabadan oo shirkado ah.
3. Isku darka iyo kala qaybinta shirkadaha waxaa lagu fulinaya daraasaadka iyo talabixinta ay wakaaladu soo gudbiso.
4. Wakaaladu isku darka ama kala qaybinta shirkadaha ka hor waxay xaqiijinaysaa xuquuqda iyo wajjibaadka cida sadexaad.
5. Shirkadaha la isku darayo ama lakala qaadayo hadii ay tahay mid dayn lagu leeyahay lama qaadan karo go'aanka isku darka ama kala qaadista shirkada.
6. Shirkadaha la isku darayo ama lakala qaadayo waxaa la xisaab xidhayaa xisaabta sanadka ee soo socotay tan iyo inta laga soo gaadhayay isku darka ama kala qaybinta shirkadaha taasoo hanti-dhawku baadhayo.

**32. ሒሳብ የማስመርመር ግዴታ**

የተማሪማሪው ድርጅት ገንዘብ ወይም ንብረት የተረከበ፣ ወጪ ያደረገ፣ የክፍለ ወይም ለሂሳቡ ኃላፊ የሆነ ማንኛውም ሰው በውጪ ወይም በውስጥ ኦዲተር ሲጠየቅ ሒሳቡን የማስመርመርና አስፈላጊውን መረጃ የማቅርብ ግዴታ አለበት።

**33. የኦዲተሮች ኃላፊነት፣ ሥልጣንና ተግባር**

የኦዲተሮች ኃላፊነት ሥልጣንና ተግባር ከዚህ አዋጅ ጋር በተያያዘ የንግድና ፍታሐብሔር ሕግ ተፈጻሚነት ይኖረዋል።

**ምዕራፍ ሰባት**  
**ስለልማት ድርጅቶች መዋሐድና መከፋፈል**

**34. መሠረቱ**

1. በክልሉ አስፋጻሚ ምክር ቤት ውሳኔ መሠረት ሁለት ወይም ከሁለት በላይ ድርጅቶች በማዋሐድ አዲስ ድርጅት ሊፈጠር ይችላል።
2. አንድ ድርጅት በክልሉ አስፋጻሚ ምክር ቤት ውሳኔ መሠረት ለሁለት ወይም ከዛ በላይ ሊከፈል ይችላል።
3. መዋሐዱም ሆነ መከፋፈሉ በጥናት ላይ ተመስርቶ ባለሥልጣኑ በሚያቀርበው የውሳኔ ሀሳብ መሠረት ይሆናል።
4. ድርጅቶቹ ከመከፋፈላቸው ወይም ከመዋሐዳቸው በፊት የሦስተኛን ወገን መብትና ተጠያቂነት ባለስልጣኑ ማረጋገጥ አለበት።
5. ለመዋሐድ ወይም ለመከፋፈል የታሰበ አንድ ድርጅት እዳ ያለበት ከሆኔ በገንዘብ ጠያቂዎች በኩል የሚፈለግበትን ለመፈፀም የማይችል ከሆነ የመዋሐዱም ሆነ የመከፋፈሉ ውሳኔ አይሰጥም።
6. የሚዋሐዱ ወይም የሚከፋፈሉ ድርጅቶች በበጀት ዓመት መጀመሪያ አንስቶ መዋሐዱ ወይም መከፋፈሉ እስከተፈፀመበት ጊዜ ድረስ ያለውን ሂሳብ ይዘጋሉ፤ በኦዲተርም ያስመረምራሉ።

**32. Obligation to Cooperate.**

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 auditors the accounts to be audited and to furnish the necessary information.

**33. Accountability Power, Duties of Auditors**

Power, duties and liability of Auditors related to this proclamation is applicable in consistence with the commercial and civil codes.

**CHAPTER SEVEN**  
**AMALGAMATION AND DIVISION**  
**OF PUBLIC ENTERPRISES**

**34. Principle**

1. Two or more enterprise may be amalgamated by the decision of the Regional State Exective council,
2. The decision of the Regional State Exective council may be either by taking over of one enterprise by the formation of a new enterprise.
3. The decision to amalgamate or divide shall be effected based on research proposal presented by the authority.
4. Before amalgamation or division of an enterprise, the authority shall be sought the consent of the third party.
5. In the event that an enterprise which is being considered for amalgamation or division has obligation towards creditor, 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 creditor.
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.and shall be audited by Auditors.

**35. Wareejinta Xuquuqda iyo**

**Wajibbaadka**

1. Xuquuqda iyo waajibaadka shirkadaha la isku daray waxay u wareegaysa shirkada cusub.
2. Wakaaladu iyadoo la kaashanaysa cidaha ay khusayso waxay soo diyaarinaysaa daraasaadka iyo talabixinta habka loo qaybsanayo xuquuqda iyo waajibaadka shirkadaha la kala qaaday iyo shirkaada cusub.
3. Wakaaladu talabixinta ay soo jeediso waxay u gudbinaysaa xukuumada deegaanka, Ansixinta kadibna waxay nuqulka go'aanka u gudbinaysa shirkada cusub.
4. Wakaaladu sida ku xusan farqada 3<sup>aad</sup> ee qodobkan go'aanada ugu waweyn ee la gaadhay waxay kusoo saaraysa jaraa'iidka ugu baahinta balaadhan ee ku soo baxa afsoomaaliga ama afamxaariga ama afingiriiska hadba sida ku haboon.
5. Sida ku xusan farqada 1<sup>aad</sup> ee qodobkan iyadoo sideedaas ah hadana hadii shirkada la kala qaaday ay jirto xuquuq ay ku lahayd cid saddexaad shirkadaha cusub ee la aasaasay si guud iyo si gaar gaar ahba waxay masuul uga noqonayaan xuquudaas.

**QAYBTA SIDEEDAAD**

**BURBURKA IYO BAADHISTA**

**XISAABTA SHIRKADA DAWLIGA**

**AH**

**36. Shuruudaha Shirkadu Ku Burburi Karto**

Shirkada Horumarineed waxay ku burburi kartaa marka ay dhacdo mid ka mid ah sababaha hoos ku cad:-

1. Marka ay mudada jiritaanka shirkada ee ku xusan sharciga aasaasida shirkadu dhamaato.
2. Marka hawsha shirkada loo aasaasay ay dhamaato
3. Marka shirkadu ujeedadii loo aasaasay ku guuldaraysato
4. Marka raasamaalka la bixiyay ee shirkadu 50% iyo in kabadan ku khasaarto

**35. ለስመብትና ግዴታ ማስተላለፍ**

1. የተዋሐዱት ድርጅቶች መብትና ግዴታ አዲስ ወደ ተፈጠረው ድርጅት ይዛውራል።
2. በመከፋፈል የተለዩ ድርጅቶችና አዲስ የተፈጠሩ ድርጅቶች መካከል መብትና ግዴታ እንዴት መከፋፈል እንዳለበት የውሳኔ ሀሳብ በባለሥልጣኑ ይዘጋጃል።
3. በባለሥልጣኑ የተዘጋጀው ውሳኔ ሀሳብ ለክልሉ መንግስት ቀርቦ ይወሰናል፤ ቅጂውም አዲስ ለተቋቋሙት ድርጅቶች እንዲደርሳቸው ይደረጋል።
4. በዚህ አንቀጽ ንዑስ አንቀጽ 3 መሠረት የተሰጠው ዋና ዋና ውሳኔ በማስታወቂያ ውስጥ በማካተት ባለስልጣኑ እንደ አስፈላጊነቱ በሶማሌኛ፣ በአማርኛ ወይም በእንግሊዘኛ ቋንቋ ሰፊ ሽፋን ባለው ጋዜጣ እንዲታተም ያደርጋል።
5. በዚህ አንቀጽ ንዑስ አንቀጽ 1 የተደነገገው ቢኖርም የተከፈለው ድርጅት ቀደምሲል ለሦስተኛ ወገን የገባው ግዴታ ካለ አዲስ የተዋሐዱ ድርጅቶች በተናጥልም ሆነ በአንድነት ተጠያቂነት አለባቸው።

**ምዕራፍ ስምንት**

**ስለ ድርጅት መፍረስና ሂሳብ**

**ማጣራት**

**36. ድርጅት የሚፈረሱባቸው**

**ምክንያቶች**

ማናቸውም የልማት ድርጅት ከሚከተሉት ምክንያቶች በአንዱ ሊፈረስ ይችላል።

1. ድርጅቱ በህግ የሚቆይበት ጊዜ ወይም በመተዳደሪያ ደንቡ ውስጥ በተገለጸው መሰረት ጊዜው ሲያበቃ።
2. ድርጅቱ የተቋቋመበት ስራ ሲያልቅ።
3. ድርጅቱ የተቋቋመለት አላማ ሳያሳካ ሲቀር ወይም በምንም አይነት የማይቻል ሲሆን ሊፈጸም።
4. ለድርጅቱ ከተከፈለው ካፒታል ውስጥ ሃምሳ በመቶ (50%) እና ከዚያ በላይ ከጠፋ ወይም ከከሰረ።

**35. Transfer of Rights and Obligations**

1. The rights and obligations of an enterprise that ceases to exist as a result of amalgamation shall be transferred to the new enterprise resulting from the amalgamation.
2. The Authority shall prepare a proposal with regards to the distribution of the rights and obligations to the enterprise being divided to the newly established enterprise resulting from the division.
3. The proposal prepared by the Authority shall be submitted to the Administrative council of the Region, up on approval a copy shall be sent to newly established enterprises.
4. As provided here under sub article 3 of this article, the Authority shall put the major points of decision passed in a notice, either on Somali, Amharic or English newspaper with wider circulation.
5. Notwithstanding the provision of sub-article 1 of this article, the enterprise resulting from the division shall be individually and jointly liable toward the creditors of the enterprise divided.

**CHAPTER EIGHT ‘**

**DISSOLUTION AND WINDING-UP OF PUBLIC ENTERPRISES**

**36. Grounds for Dissolution**

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

1. The expiry of the life of the enterprise as fixed in its establishment regulations;
2. Completion of the venture for which the enterprise was established;
3. Failure of the purpose or impossibility of performance;
4. Loss of 50% of the paid up capital of the enterprise;



<p>5. Marka Golaha hawfulinta deegaanku go'aansado in shirkada la burburiyo.</p> <p>6. Marka maxkamadi go'aamiso in shirkadu khasaartay ama musalafstay.</p> <p><b>37. <u>Magacaabista, Xilka Iyo Waajibadka Cida Xisaabta Baadhaysa</u></b></p> <p>1. Sida lagu xeeriyay qodobka 35<sup>aad</sup> ee Bayaankan wakaaladu waxay magacaabaysaa hal ama in ka badan hal ruux oo baadha xisaabta shirkada kuwaasoo ka baxsan shaqaalaha shirkada isla markaana buuxinaya shuruudaha hanti dhawrka guud ee deegaanka.</p> <p>2. Wakaaladu waxay awood u leedahay in cida hawsha badhitaanka wada ay ku badasho cid kale sababo jira awgood.</p> <p>3. Xisaab baadheyaashu waxaa lagu wareejinayaa dokumentiyada iyo diwaanada xisaabeed ee shirkada Burburaysa.</p> <p>4. Wakaaladu hadii aysan si kale u go'aamin; xisaab baadheyaashu waxay masuul ka yihiin maamulka hantida shirkada.</p> <p>5. Xisaab baadheyaashu waxay yeelanayaan awooda iyo waajibaadka bayaankan lagu siiyay Golaha maareeynta iyo maareeyaha guud ee shirkada.</p> <p>6. Xisaab baadheyaashu fulinta waajibaadka shirkadu gashay ama hirgalinta hawsha baadhitaanka xisaabta wax ka baxsan oo hawl cusub ah ma fulin karaan.</p> <p>7. Golaha maareeynta shirkadu waxay soo diyaarinaysa warbixinta xisaabaadka intii u dhaxaysay dhamaadka sanad miisaaniyadeedkii lasoo dhaafa ilaa maalinta ay xubnaha baadhistu xilka la wareegeen kaasoo la gudoonsiinayo xubnaha baadhista.</p> <p>8. Xubnaha baadhista xisaabta iyo Golaha maareeynta waxay si wadajir ah u diyaarinayaan warbixin la xidhiidha xuquuqda iyo waajibaadka shirkada kaasoo dhamaantood saxeexayaan.</p>	<p>5. በክልሉ አስፈጻሚ ምክር ቤት ድርጅቱ እንዲፈርስ ከወሰነ።</p> <p>6. ድርጅቱ መክሰሩን በፍርድ ቤት ሲወሰን።</p> <p><b>37. የሂሳብ አጣሪዎች ሹመት፣ ስልጣንና ተግባር</b></p> <p>1. በዚህ አዋጅ አንቀጽ 35 ሥር በተመለከተት መሰረት የዋናው ኦዲተር መ/ቤት የሚያወጣውን መስፈርት የሚያሟሉ ከድርጅቱ ሠራተኞች ውጭ የሆነ አንድ ወይም ከአንድ የበለጠ ኦዲተር ባለስልጣኑ ይሾማል።</p> <p>2. ባለስልጣኑ በቂ ምክንያት ካለው ሂሳብ አጣሪዎችን አንስቶ ሌሎችን መሾም ይችላል።</p> <p>3. ሂሳብ አጣሪዎች በመፍረስ ላይ ያለውን ድርጅት መዝገብና ሂሳብ ይረከባሉ።</p> <p>4. ባለስልጣኑ በሌላ ሁኔታ ካልወሰነ በስተቀር ሂሳብ አጣሪዎች የድርጅቱን ንብረት በሃላፊነት ይዘው ያስተዳድራሉ።</p> <p>5. ሂሳብ አጣሪዎች በዚህ አዋጅ ለቦርድና ዋና ስራ አስኪያጅ የተሰጠውን ስልጣንና ተግባር ይኖራቸዋል።</p> <p>6. ሂሳብ አጣሪዎች ከ3ኛ ወገኖች ጋር ድርጅቱ የገባቦትን ግዴታ የመፈጸም ወይም ሂሳቡን የማጣራት ሥራ ከግብ ለማድረስ ካልሆነ በስተቀር አዲስ ሥራ መጀመር አይችሉም።</p> <p>7. ቦርዱ ካለፈው የሂሳብ አመት መጨረሻ ጀምሮ የሂሳብ ማጣራት ተግባር እስከተጀመረበት ቀን ድረስ ያለውን ጊዜ የሚሸፍን ስለ ድርጅቱ ሁኔታ የሚገልጽ ሪፖርት አዘጋጅቶ ለሂሳብ አጣሪዎች ያቀርባል።</p> <p>8. ሂሳብ አጣሪዎችና ቦርዱ የድርጅቱን መብቶችና ግዴታዎች የያዘ መግለጫ በጋራ አዘጋጅተው ይፈርሙበታል።</p>	<p>5. Where the Regional Administrative council passes a decision to dissolve the enterprise.</p> <p>6. Decision of the court declaring the enterprise bankrupt.</p> <p><b>37. <u>Appointment, Duties and Powers of Liquidators</u></b></p> <p>1. In cases referred to under Article 35 of this Proclamation, the authority, shall appoint one or more liquidators that could satisfy the criteria set by the Auditor General and who are not employees of the enterprise.</p> <p>2. The authority may dismiss the liquidators and replace them with other liquidators for good cause.</p> <p>3. The liquidators shall take possession of the books and accounts of the enterprise under liquidation.</p> <p>4. Unless the supervising authority decides otherwise, the liquidators shall take possession of the property of the enterprise.</p> <p>5. the liquidators shall assume the powers and duties of the board and the general manager under this Proclamation;</p> <p>6. The liquidators may not undertake new business unless required for the execution of contracts still running.</p> <p>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.</p> <p>8. The liquidators and the board shall jointly prepare and sign a statement of affairs summarizing the rights and obligations of the enterprise.</p>
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<p>9. Wakaaladu hadii aysan si kale u go'aamin gudida maareynta iyo maareeyaha shirkadu waxay gacan siinayaan xubnaha baadhista xisaabaadka shirkada.</p> <p><b>38. Baafinta Cida Deyn Ku Leh Ama Xuquuq Kale Shirkada</b></p> <p>1. Xubnaha baadhista xisaabaadku iyago cadaynaya in shirkada la Baabiinayo waxay wargalinayan in cida shirkada xuquuq ku leh ay la timaado caddeymaha sharciga ah.</p> <p>2. Sadex jeer oo xidhiidh ah waxaa jaraa'idka ugu baaxada weyn lagu soo saaraya wargalinta cidda xuquuq ku leh shirkada.</p> <p>3. Cidda xuquuqda leh ee rugteeda lagaranayo waxaa lagu wargalinayaa warqad qoraal ah.</p> <p>4. Cida xuquuqda leh laga bilaabo muddada ay soo baxdo wargalintu ilaa 90 maalmood gudahood waxaa looga baahan yahay soo gudbinta xuquuqda ay shirkada ku leeyihiin.</p> <p>5. Xubnaha baadhista xisaabaadku waxay wakaalada u gudbinayan warbixinta xisaabaadka iyago u kala saaraya tartiibta hanaanka bixinta daynta lagu leeyahay shirkada.</p> <p>6. Wakaaladu iyadoo ka duulaysa warbixinta iyo tala bixinta xubnaha baadhista xisaabaadka waxay go'aaminaysa habka bixinta daymaha shirkada iyadoo:</p> <p>b) Xaqiijinaysa cadeymaha ay soo gudbisteen cida xuquuqda ku leh shirkada waxay fasaxaysaa lacag bixinta.</p> <p>t) Shirkadu hadii ay awoodi waydo in daynta lagu leeyahay ay ku bixiso lacag cadaan ah iyado aan lagu xadgudbayn xuquuqaha cida saddexaad wakaaladu waxay soo saaraysa awaamiirta iibinta hantida shirkada ee bixinta lacagaha daynta ah kaasoo ay fuliyayaan xubnaha baadhista xisaabaadka shirkada.</p>	<p>9. ባለስልጣኑ በተለየ ሁኔታ ካልወሰነ በስተቀር ቦርዱና ዋና ስራ አስኪያጁ ሂሳብ አጣሪዎችን በስራቸው ይረዱዎቻቸዋል።</p> <p><b>38. ባለመብቶችን ስለመጥራት</b></p> <p>1. ሂሳብ አጣሪዎች ድርጅቱ የሚፈረስ መሆኑንና ያላቸውን ገንዘብ ጥያቄም በማስረጃ በማስደገፍ እንዲያቀርቡ ለባለ ገንዘቦች ያስታውቃል።</p> <p>2. በየሳምንቱ በሚወጣና ሰፊ ሥርጭት ባለው ጋዜጣ በሶስት ተከታታይ ማስታወቂያ ባለመብቶች እንዲያውቁት ይደረጋል።</p> <p>3. አድራሻቸው ለታወቀው ባለመብቶች በአድራሻቸው ተልኮላቸው እንዲያውቁት ይደረጋል።</p> <p>4. ባለመብቶች ደብዳቤ ከደረሳቸው ወይም የመጨረሻ የጋዜጣ ማስታወቂያ ከወጣበት ቀን ጀምሮ በዘመናዊ (90) ቀን ውስጥ ጥያቄያቸውን ሊያቀርቡ ይችላሉ።</p> <p>5. ሂሳብ አጣሪዎች ስለድርጅቱ ሂሳብና እዳ ካለ አከፋፈሉ የመጀመሪያ የኃላ በመለየት ለባለሥልጣን ሪፖርት ያቀርባል።</p> <p>6. ባለስልጣኑ ሂሳብ አጣሪዎች ያዘጋጁትን የሂሳብ ሁኔታ መግለጫ እና ያቀረቡትን ሂሳብ መሰረት በማድረግ የእዳ አከፋፈሉን አመዛዝኖ ይወስናል።</p> <p>ሀ). ባለመብቶች ያቀረቡትን የገንዘብ ክፍያ ጥያቄ በማስረጃ ላይ በማስደገፍ ክፍያው እንዲፈጸም ይፈቅዳል።</p> <p>ለ). ለድርጅቱ ጥሬ ገንዘብ ያለበት ዕዳ መሸፈን የማይችል ከሆነ የ3ኛ ወገን መብት ማይካ ሽያጭን አስመልክቶ በሚወጣው መመሪያ ላይ በመመስረት ሂሳብ አጣሪዎች የድርጅቱን ንብረት እንዲሸጡ ይፈቅዳል።</p>	<p>9. Unless the supervising authority decides otherwise, the board and the general manager shall assist the liquidators in carrying out their duties.</p> <p><b>38. Calling on Creditors</b></p> <p>1. The liquidators shall inform creditors of the proposed dissolution of the enterprise and require them to let their claims with supporting documents.</p> <p>2. Liquidators shall notify to the creditors by notice published in three successive weekly issued newspapers with wider circulation.</p> <p>3. A notification shall be sent to those creditors whose address is known.</p> <p>4. Creditors shall be required to submit their claims within 90 days from the date of receipt of the letter or from the date of the last issue of the notice in the newspaper, as the case may be.</p> <p>5. The liquidators shall then prepare and submit to the supervising authority a financial statement of the enterprise together with their recommendations and a list of creditors and priorities, if any, according to which such payments are to be made.</p> <p>6. The Authority, after taking in to consideration the financial statement and recommendation prepared by the liquidators shall decide the payment of the debt;</p> <p>a) authorize the payment of creditors who have led their claims with the necessary proof;</p> <p>b) Where the cash balances of the enterprises are not sufficient to cover the debts due to the creditors, authorize the liquidators to sell assets of the enterprise by using methods approved by him without a altering the rights of third parties.</p>
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7. Hadii hantida shirkadu ay dabooli waydo bixinta daynta lagu leeyahay shirkada islamarkana raasemaalka la fasaxay ee shirkada dhamaanti la shubin xubnaha baadhista xisaabaadku warbixinta baaqiga soo hadhay ee aan la bixin waxay u gudbinayaan Wakaaladda.

**39. Ilaalinta Xuquuqda Deynleayaasha**

1. Cida xuquuq ku leh Shirkada sida ku xusan qodobka 38<sup>aad</sup> farqadiisa 4aad ee bayaankan mudada loo qabtay gudaheed lacagtooda kusoo codsan waaya lacagta ay xaqa u leeyihiin waxaa lagu shubayaa akoon ku furan magaca cida deynta leh.
2. Iyadoo arrimaha lagu xeeriyay qodobka 38<sup>aad</sup> farqadiisa 4 ay sidooda yihiin hadana burburka shirkada ka dib wixii xuquuq ah ee shirkada lagu yeesho sababo awooda ka baxsan dartood ee gadaal kasoo shaac baxa waxaa suurta gal ah in lacagta daynta ah laga codsan karo in laga bixiyo lacagta shirkada ee lagu soo shubay khasnada dawlada; balse hadii lacagtani hada kahor loogu bixin waayay dhayalsi ka yimid xubnaha baadhista xisaabaadka waxay qaadi masuuliyada bixinta deyntaas.
3. Hawlaha shirkadu ay bilawday balse aan la dhamaystirin dooda kharash bixinta ah ee ka dhalata islamarkana cida xaqlaha ah aan damaanad loo hayn; lacagta kharashka qalabka ee doodu ka taagan tahay tan iyo inta go'aan laga gaadhayo waxaa lagu haynaya akoon gaar ah.

**40. Xisaabta U Dambaysa Iyo Wargalinta Burburka Shirkada**

1. Xubnaha loo idmaday baadhista xisaabaadka lacagaha lagu bixinayo daynta soo hadhay ee sida ku xusan qodobka 39<sup>aad</sup> farqada 1<sup>aad</sup> ee lagu shubay akoonka gaarka ah kadib waxay wakaalada u soo gudbinayaan warbixinta faahfaahinta xisaabta, hantida soo hadhay iyo daynta intaba.

7. የድርጅቱ ጠቅላላ ንብረት እዳውን ለመክፈል በቂ በማይሆንበት ጊዜና የተፈቀደው ካፒታል በሙሉ ሳይከፈል ከቀረ ሂሳብ አጣሪዎች ቀሪው ሂሳብ እንዲከፈል ለባለስልጣኑ ያቀርባሉ።

**39. የባለገንዘቦችን መብት ስለመጠበቅ**

1. የታወቁ ባለገንዘቦች በዚህ አዋጅ አንቀጽ 38/4/ በተመለከተው የጊዜ ገደብ ውስጥ ጥያቄያቸውን ሳያቀርቡ የቀሩ እንደሆነ ሊከፍላቸው የሚገባ ገንዘብ በባለገንዘቦቹ ስም በባንክ ተቀማጭ ይሆናል።
2. በዚህ አዋጅ አንቀጽ 38(4) ላይ የተጠቀሰው ቢኖርም የድርጅቱ ሕልውና ካበቃ በኋላ የሚቀርብ በድርጅቱ መዝገብ ያልታወቀ ገንዘብ ጠያቂዎች የገንዘብ ጥያቄያቸውን በተወሰነ ጊዜ ያላቀረቡት ከአቅም በላይ በሆነ ምክንያት ከሆነ በትርፍነት ለመንግስት ካገባው ሀብት ላይ እንዲከፍላቸው ሊጠይቁ ይችላሉ። እንዲሁም በሂሳብ አጣሪዎች ችልተኝነት ምክንያት ያልተከፈለቸው ባለገንዘቦች ሂሳብ አጣሪዎችን በኋላፊነት ሊጠይቁ ይችላሉ።
3. ባልተጠናቀቁ የድረጅቱ ሥራዎች መነሻነት የሚቀርቡ የገንዘብ ጥያቄዎችን ለመሸፈን የሚያስፈልገው ገንዘብ እንዲሁም ባለገንዘቦቹ ዋስትና ያልተሰጣቸው ከሆነ ክርክር ያስነሱ ዕቃዎችን ለመሸፈን የሚያስፈልገው ገንዘብ ክርክሩ እስከሚወሰን ድረስ ለብቻ ተቀማጭ ሆኖ ይያዛል።

**40. የመጨረሻ የሀብትና ዕዳ መግለጫና የድረጅቱ መፍረስ ስለማስታወቅ**

1. ባለገንዘቦች ከተከፈላቸውና ሊቀርቡ የሚችሉ የገንዘብ ጥያቄዎችን ለመሸፈን የሚያስፈልገው ገንዘብ በዚህ አዋጅ አንቀጽ 39/1/ መሠረት ተቀማጭ ከሆነ በኋላ ሂሳብ አጣሪዎች ድርጅቱ ትርፍ ሀብት ካለው ይህንኑ የሚያሳይ የመጨረሻ የሀብትና የዕዳ መግለጫ እዘጋጅተው ለባለሥልጣኑ ያቀርባሉ።

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 ask the authority for the full payment of the capital.

**39. Protection of Creditors**

1. Where known creditors have failed to file their claims within the time limit specified in Article 38 (4) of this proclamation, the amounts due to them shall be deposited with a bank to the names of the creditors.
2. Notwithstanding the provisions of Article 38 (4), after the enterprise ceased to exist, creditors not appearing 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. Creditors may claim against the liquidators, where they have not been paid owing to the liquidators' negligence.
3. Sums shall be set aside to meet claims 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.

**40. 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 39 (1), the liquidators shall prepare a final balance sheet showing surplus assets, if any, and submit the same to Authority.

- 2. Xubnaha baadhista xisaabaadku waxay nuqulka warbixinta xisaabta ku ogaysiinayaan xafiiska hanti-dhawrka guud ee deegaanka iyo xafiiska maaliyada iyo horumarinta dhaqaalaha ee deegaanka.
- 3. Xafiiska hanti-dhawrka guud ee deegaanku wuxuu soo jeedintiisa si deg-deg ah ugu gudbinayaa xafiiska maaliyadda.
- 4. Wakaaladu kadib markay ogolaansho ka hesho xafiiska maaliyada ee deegaanka islamarkaana ansixiso warbixinta kama dambaysta ah ee faahfaahinta hantida iyo daynta . Wakaaladu waxay talabixinta Burrburka shirkada hordhigaysa golaha hawlfuulinta deegaanka halkaasoo lagu go'aaminayo.
- 5. Xukuumada deegaanku waxay si sharciga waafaqsan u burinaysaa sharcigi lagu aasaasay shirkada.
- 6. Laga bilaabo xiliga xukuumada deegaanku buriso sharcigi lagu aasaasay shirkada waxaa soo xidhmaya xuquuqdi iyo waajibbaadki shirkada.
- 7. Dokumentiga shirkada ladumiyay waxaa muddo 10 sano ah gacanta ku haynaya wakaalada dabagalka shirkadaha dawlada deegaanka halkaasoo cidii u baahaninay daalacato laga qaadayo lacagta khidmada daalacashada dokumentiga.

**41. Hantida Loo Xeravnayo Dawlada**

Xaqiijin kadib hantida soo hadhay ee shirkada la dumiyay waxaa lagu soo shubaya khasnada dawlada deegaanka.

**QAYBTA SAGAALAAD**  
**AASAASKA IYO AWOODAHA**  
**WAKAALADDA DABAGALKA IYO**  
**TAAKULAYNTA SHIRKADAH**  
**HORUMARINTA**

**42. Aasaasid**

- 1. Waxaa hab waafaqsan Bayaankan lagu aasaasay Wakaaladda Dabagalka iyo Taakulaynta Shirkadaha Horumarinta Dawladda oo hada wixii ka dambeeya loogu yeedhi doono "Wakaaladd" oo ah Wakaalad dawladeed oo madaxbanaan lehna jiritaan Sharci.

- 2. የሂሳብ አጣሪዎቹ የሂሳብ መግለጫውን ግልባጭ ለዋናው አዲተር መ/ቤትና ለገንዘብና ኢኮኖሚ ልማት ቢሮ ያቀረባሉ።
- 3. የዋናው አዲተር መ/ቤት የሚሰጠው አስተያየት ካለው ወዲያውኑ ለገንዘብና ኢኮኖሚ ልማት ቢሮ ያሳውቃል።
- 4. ባለሥልጣኑ የክልሉን ገንዘብና ኢኮኖሚ ልማት ቢሮ ፈቃድ በማግኘት የመጨረሻውን የሀብትና የዕዳ መግለጫ ሲያጸድቀው ወዲያውኑ ድርጅቱ እንዲፈረስ የውሳኔ ሀሳብ ለክልሉ አስፈፃሚ ምክር ቤት አቅርቦ ያስወስናል።
- 5. የክልሉ አስፈፃሚ ምክር ቤት ድርጅቱ የተቋቋመበትን ህግና መተዳዳሪያ ደንብ ይሠርዛል።
- 6. የክልሉ አስፈፃሚ ምክር ቤትም ድርጅቱ የተቋቋመበትን ህግ ከሠረዘበት ጊዜ ጀምሮ የድርጅቱ ሕልውና ያበቃል።
- 7. የፈረሰ ድርጅት መዝገቦች በተቆጣጣሪው ባለሥልጣን ዘንድ ተቀምጠው ለ10 ዓመት ይቆያሉ። እነዚህን መዝገቦች ለማየት የሚፈልጉ አካላትም ተገቢውን የአገልግሎት ክፍያ በመክፈል መመርመር ይችላሉ።

**41. ለመንግሥት ገቢ ስለሚሆን ሀብት**

የፈረሰው ድርጅት ቀሪ ሀብት ተጣርቶ ወደ መንግሥት ካዘገገ ገቢ ይሆናል።

**ምዕራፍ ዘጠኝ**  
**ስለመንግስት ልማት ድርጅቶች**  
**ደጋፍና ክትትል ባለሥልጣን**  
**መቋቋምና ስልጣን**

**42. ስለመቋቋም**

- 1. የክልሉ መንግሥት ልማት ድርጅቶች ደጋፍና ቁጥጥር ባለስልጣን ከዚህ በኋላ «ባለሥልጣኑ» እየተባለ የሚጠራው ራሱን የቻለና ህጋዊ ሰውነት ያለው የክልሉ መንግሥት አስፋጻሚ መስሪያ ቤት ሆኖ በዚህ አዋጅ ተቋቋሟል።

- 2. The liquidators shall submit a copy of the balance sheet to Finance and Economic Development Bureau and Regional Auditors General.
- 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 approves the final balance sheet, and shall submit dissolution proposal to Regional Administrative Council for approval.
- 5. The State Government shall then repeal the establishment regulations of the enterprise.
- 6. The enterprise shall cease to exist as of the date of repeal of its establishment regulations.
- 7. The books of the dissolved enterprise shall be deposited with the supervising authority where they shall be kept for 10 years. Any interested person may inspect such books after payment of the prescribed fee.

**41. Assets Due to the Government**

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

**PART NINE**  
**ESTABLISHMENT AND POWERS**  
**OF THE PUBLIC ENTERPRISES**  
**SUPERVISING AUTHORITY**

**42. Establishment**

- 1. The Public Development Enterprises Supervising and Support Authority (hereinafter referred to as "the Authority") is hereby established as an autonomous government office having its own legal personality.

2. Wakaaladu waxay hoostegaysaa Xafiiska Madaxweynaha.

43: **Qaab dhismeedka Wakaalada**

Wakaaladu waxa ay yeelanaysaa qaabdhismeedka hoos ku cad:-

- 1. Maareeye iyo maareeye ku xigeen uu soo magacaabo Madaxwaynaha Deegaanku.
- 2. G/socodyada iyo shaqaalaha kale ee lagama maarmaanka u ah shaqada wakaalada

44. **Xarunta Guud ee Wakaalada**

Xarunta Guud ee wakaaladu waa Magaalo madaxda Deegaanka ee Jigjiga hase ahaatee, hadii lagama maar aan ay noqoto waxay Maamulada Magaalooyinka Gobalada iyo degmooyinka ku yeelan kartaa laamo xafiisyo oo baahida ku xidhan.

45: **Awooda \$ Wajibaadka Wakaalada**

Wakaaladdu waxay yeelanaysaa awoodaha iyo waajibaadyada hoos ku xusan:-

- 1. Wakaaladu Waxay dabagal iyo qiimaynba ku samaynaysaa qorshaha iyo waxqabadka mudaysan ee shirkadaha horumarineed ee dawladda iyadoo talooyinka lagama maarmaanka ah ka bixin karta.
- 2. Waxay daraasaad ku samaynaysaa baahida loo qabo aasaasida shirkadaha cusub ee dawlada waxayna natiijada kazoo baxda u gudbisaa golaha hawlfulinta marka la ansixiyana way dhaqangelisaa.
- 3. Waxay shirkadaha cusub ee la aasaasayo xukumada uga dalbaysaa in loo qoondeeyo Raasamaalka aasaasida islamarkaana waxay dabagalaysaa in lacagtan maalgalinta ah shirkaduhu khasnada dawlada dib ugu soo celiyaan muddo shan sano gudahood ah.
- 4. Waxay xukuumada hordhigaysaa in miisaaniyad kabis ah loo qoondeeyo shirkadaha dawlada islamarkana dabagal ku saaynaysa.
- 5. Waxay xaqiijisaa ka midha-dhalinta yoolasha sanadlaha ah iyo waxqabadka shirkadaha dawlada.

2. የባለሥልጣኑ ተጠሪነት ለክልሉ ርዕሰ መስተዳድር ጽ/ቤት ይሆናል፤

43. **የባለሥልጣኑ አደረጃጀት**

ባለሥልጣኑ ከዚህ በታች የተገለጸው አደረጃጀት ይኖረዋል:-

- 1. በርዕሰ መስተዳድሩ የሚሰየም ዋና ሥራ አስኪያጅና ምክትል ሥራ አስኪያጅ እና
- 2. ለሥራው አስፈላጊ የሆኑ የሥራ ኃላፊዎችና ሠራተኞች

44. **የባለሥልጣኑ ዋና መሥሪያ ቤት**

የባለሥልጣኑ ዋና መሥሪያ ቤት በክልሉ ዋና ርዕሰ ከተማ በጅጅጋ ውስጥ ሆኖ እንደአስፈላጊነቱ በክልሉ ዞኖች፣ ወረዳዎች እና ከተማ አስተዳደሮች ቅርንጫፍ ጽ/ቤቶች ሊኖር ይችላል።

45. **ስለባለሥልጣኑ ስልጣንና ተግባራት**

ባለሥልጣኑ የሚከተሉትን ስልጣንና ተግባራት ይኖሩታል:-

- 1. ባለሥልጣኑ የመንግስት የልማት ድርጅቶች ወቅታዊ ዕቅዶች የሥራ አፈጻጸም ክትትልና ግምገማ በማድረግ አስፈላጊ ምክሮች ይሰጣል እንዲሁም ያቀርባል፤
- 2. የመንግሥት የልማት ድርጅቶች ስለመቋቋም አስፈላጊነት ጥናት ያደርጋል። የጥናቱ ውጤትም ለክልሉ አስፈጻሚ ምክር ቤት በማቅረብ ሲፀድቅ ሥራ ላይ ያውላል፤
- 3. የሚቋቋመው አዲስ የልማት ድርጅት የሚቋቋሚ ካፒታል በክልሉ መንግሥት የማቋቋሚያ ካፒታል እንዲመደብ ሀሳብ ያቀርባል እንዲሁም ይህ የኢንቨስትመንት ገንዘብ የልማት ድርጅቶች በአምስት ዓመት የጊዜ ገደብ ውስጥ ወደ መንግሥት ካዘና እንዲመለስና መመለሱን ይከታተላል፤
- 4. ለልማት ድርጅቶች የድጎማ በጀት በመንግስት እንዲመደብ ለመንግስት ያቀርባል፤ ይከታተላል፤
- 5. የመንግስት ድርጅቶች ዓመታዊ ግቦችና አፈጻጸም ከግብ ማዳረሱን ያረጋግጣል፤

2. The Authority shall be accountable to the office of president.

43. **Organization of the Authority**

The Authority shall have:-

- 1. a Director General and deputy Director General to be appointed by the State President ;and
- 2. The necessary staff.

44. **Head Office**

The Authority shall have its head office in Jig-jiga and may have branch offices elsewhere in the Zonal, urban and woredas administration of the regional state as may be necessary.

45. **powers and duties of the Authority**

The authority shall have the following powers and duties:-

- 1. Follow up and evaluate work plan and performance of public enterprises; and provide the necessary advice and recommendations.
- 2. Undertake project study with a view to establish of public enterprises and forward the result of the study to the executive council of the state and implement it upon approval;
- 3. Cause government allocation of funds necessary for the initial capital of public enterprises to be established so that the authorized capital of a public enterprise shall be fully paid up within a period of five years.
- 4. Cause the allocation of supplementary funds by the government necessary for the public enterprises and follow-up it.
- 5. ensure the enterprise's annual general goals; and closely follow up of their implementation;

<p>6. Waxay soo saartaa awaamiirta go'aaminaysa xulashada, Shaqo ka eryida iyo heerka mushahaarka iyo gunooyinkooda maareeyaha iyo ku xigeenka shirkadaha horumarinta dawladda una gudbiyaa Xafiiska Maaliyada marka la ansixiyana way dhaqangelisaa.</p> <p>7. Waxay madaxweynaha waxay u gudbisaa magacaabista gudoomiyaha iyo xubnaha golaha maaraynta ee shirkadaha horumarinta marka la ansixiyana way hawl galinaysa.</p> <p>8. Waxay Furtaa Sanduuqa Horumarinta kaasi oo lagu shubo lacagaha Macaashka ah ee ay soo xereeyaan Shirkadaha Horumarinta ee Dawladdu.</p> <p>9. Iyadoo ka duulaysa natiijada baadhitaanka hanti-dhawrka ee faa'iidada waxay dajinaysa nidaamka abaalmarinta golaha maaraynta shirkada waxaanay u gudbisaa Golaha hawlfuinta marka la ansixiyana way dhaqangelisaa.</p> <p>10. Waxay dib u eegis ku samaysaa Mushaarka iyo gunooyinka la siinayo hawl wadeenada kala duwan ee shirkadaha horumarineed marka uu soo gudbiyo Golaha Maareyntu waxayna u gudbisaa Golaha hawlfuinta marka la ansixiyana way dhaqangelisaa.</p> <p>11. Waxay si waafaqsan sharciyada dhaqangalka ah u go'aaminaysaa codsiyada la xidhiidha hawlgabka hawl wadeenada iyo xubnaha maareynta shirkadaha ee da'dodu gaadhay xiligii Hawlgabka.</p> <p>12. Wakaaladu iyado la kaashanaysa cida ay khusayso waxay diyaarinaysa nidaamka waxbarashada iyo tababarka dalka dibadiisa ah ee hawl wadeenada shirkadaha dawlaga ah kaasoo faahfaahintiisa lagu soo saarayo awaamiirta wakaaladu soo saarto..</p> <p>13. Waxay ansixinaysaa nidaamka shaqaaleysiinta ama shaqo ka qaadista hanti-dhawrka gudaha shirkadaha horumarineed marka ay soo gudbiyaan Golaha maareyntu.</p>	<p>6. የመንግሥት የልማት ድርጅቶች ሥራ አስኪያጅና ምክትል ሥራ አስኪያጅ አመራረጥ፣ ስንብት እና የደመወዝና ጥቅማ ጥቅም መጠን የሚወስንበት መመሪያ አዘጋጅቶ ለክልሉ ፋይናንስ ቢሮ በማቅረብ፣ ሲፀድቅም ተግባራዊ ያደርጋል፤</p> <p>7. የመንግሥት የልማት ድርጅቶች የቦርድ ሰብሳቢና አባላቶች ለክልሉ ፕሬዝዳንት በማቅረብ እንዲሾሙ እና እንዲመድቡ ያደርጋል ሲፈቅድም ተግባራዊ ያደርጋል፤</p> <p>8. የመንግሥት የልማት ድርጅቶች የሚያስገኙ ትርፍ ገንዘብ ተቀማጭ የሚደረግበት የልማት ፈንድ ሂሳብ ይከፍታል፤</p> <p>9. አዲተሮች የምርመራ ውጤት መሠረት በማድረግ የድርጅቱን ትርፍ አስተዋፅዖ መሠረት የድርጅቱን የሥራ አመራር ቦርድ የሚሸልምበት ሥርዓት በመዘርጋት እንዲጸድቅ ለክልሉ አስፈጻሚ ም/ቤት በማቅረብ ሲፈቅድም ተግባራዊ ያደርጋል፤</p> <p>10. በሥራ አመራር ቦርድ አቅራቢነት የተለያዩ የልማት ድርጅቶች የሥራ ኃላፊዎች የሚከፈሉላቸው የደመወዝ እና ጥቅማ ጥቅም ክለሳ ያደርጋል። እንዲፀድቅም ለክልሉ አስፈጻሚ ም/ቤት ያቀርባል፤ አፈጻጸሙም ይከታተላል፤</p> <p>11. አግባብነት ያላቸው ህጎችን መሠረት የጡረታ ዕድሜያቸው የደረሰ የድርጅቱ ሠራተኞች እና የሥራ አመራር ቦርድ አማካይነት በሚያቀርበው የአገልግሎት ጊዜ ለማራዘም የሚጠይቅ ጥያቄዎች ውሳኔ ይሰጣል፤</p> <p>12. ባለሥልጣኑ የድርጅቱ ሠራተኞች ከሚመለከታቸው አካላት ጋር በመተባበር የትምህርት ዕድልና የውጭ ሀገር ስልጠናዎች የሚሰጥበት ሥርዓት በማዘጋጀት የሚመራበት መመሪያ ያወጣል፤</p> <p>13. በሥራ አመራር ቦርድ ሲቀርብ የልማት ድርጅቶች የውስጥ አዲተሮች የቅጥርና ስንብት ሥርዓት ይጸድቃል፤</p>	<p>6. issue a directive governing the procedure for the selection, revocation and the scale of salary and allowances that shall be paid to General managers and deputy managers of public enterprises and submit to the Finance Bureau, implment upon approval;</p> <p>7. Propose the Chairman and members of the boards of public enterprises for assignment to the President of the Regional Government;</p> <p>8. Open development fund whereby profits gained by public enterprises, shall be deposited.</p> <p>9. based on the audit finding shall cause a system for incentives to be allowed for leaders and management members of public enterprises that achieved high profitability, submit to executive council , follow up its implementation;</p> <p>10. shall review and present to the Executive council of the regional government the salary and allowance to be paid the workforce engaged in different public development enterprises, upon submitted to it by the management board, implement upon approval;</p> <p>11. to give final decision on requests to retain, in accordance with the law, employees of public enterprises in service beyond retirement age;</p> <p>12. In cooperation with concerned organs, shall device a system for granting of scholarship and external training schemes to personnel in public enterprises, details shall determine by a directive to be issued by the Authority.</p> <p>13. approve the procedure for the employment and termination internal auditors of public development enterprises when submitted to it by the management board;</p>
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<p>14. Waxay ansixisaa hawgalinta hanti-dhawrka dibada marka ay soo codsadaan Golaha Maareyntu islamarkana waxay ansixinaysaa natiijada baadhitaanka hanti-dhawrka.</p> <p>15. Waxay dabagalaysaa saamiyada dawlada lacagta macaashka ah ee lagu helo Shirkadaha ay dawladdu saamiga ku leedahay.</p> <p>16. Waxay daraasad ku samaynaysaa saamiyada waxtarka u leh koboca dhaqaalaha deegaanka iyadoo ku dhiiri galinaysa in shirkadaha dawladu ka qaybgaalan; dhaqangalkiisana xaqiijinaysa.</p> <p>17. waxay daraasad ku samaynaysaa sidii shirkadaha dawligu u kobcin lahayeen heerhooda waxqabadka iyadoo diyaarinaysa nidaamka kobcinta awooda fulineed ee shirkadaha kaasoo ansixinta xukuumada kadib la dhaqan galinayo.</p> <p>18. Wakaaladu iyadoo ka duulaysa heerka maalgalined iyo xaaladaha shirkadaha dawliga ah ay ku kala sugan yihiin waxay daraasaad ku samaynaysaa shirkadaha Horumarinta waxaanay ka soo saaraysaa heerka (darajada) shirkad waliba ay ku sugan tahay.</p> <p>19. Waxay dabagal iyo qiimayn xilile ah ku samaysaa Shirkadaha horumarined si loo xaqiijiyo in ujeedadii loo aasaasay ay fulinayaan waxaanay siisaa talooyinka ku haboon.</p> <p>20. Iyadoo la kaashanaya Xafiisyada ay khusayso waxay falanqayn ku samaysaa hindiseyaasha maalgalined ee maalqabeenada gaarka ahi ay dawlada ugu soo bandhigaan si shiraakaw ah shirkadaha horumarinta marka la ansixiyana waxay dabagal ku samaysaa dhaqangalkeeda.</p> <p>21. Iyadoo Awoodda inuu Golaha Hawlfulinta Deegaanka cidkale u xilsaaro aan waxba loo dhimayn, Iyadoo dawlada matalaysa wakaaladu waxay ka qabgalaysaa shirarka (kulamada) shirkadaha dawladu saamiga ku leedahay.</p>	<p>14. ለሥራ አመራር ቦርድ ሲጠየቅ የውጭ አዲተሮች ሥምሪት ያፀድቃል፤ እንዲሁም የድርጅቱን የውጭ አዲት የምርመራ ሪፖርቶች መርምሮ ያፀድቃል፤</p> <p>15. መንግሥት የአክሲዮን ባለቤት በሆነባቸው ድርጅቶች የመንግሥት የባለ ትርፍ ድርሻን ማካፈሉን ይቆጣጠራል፤</p> <p>16. ለክልሉ የኢኮኖሚ ዕድገት ወሳኝነት ያላቸው የአክሲዮን ዘርፎች የሚመለከት ጥናት በማድረግ የመንግሥት የልማት ድርጅቶች በነዚህ ዘርፎች እንዲሳተፉ ያበረታታል፤</p> <p>17. የመንግስት የልማት ድርጅቶች የማስፈጸም አቅማቸው እንዲያጎለብቱ ለማጥናት የማስፈጸም አቅም ግንባታ ሥርዓት አዘጋጅቶ እንዲጸድቅ ለክልሉ መንግሥት ያቀርባል፤</p> <p>18. የመንግሥት የልማት ድርጅቶች የኢንቨስትመንት ደረጃ እና ነባራዊ ሁኔታን ለመዳሰስ ስለመንግሥት የልማት ድርጅቶች የሚለይበት የዳሰሳ ጥናት ያደርጋል፤ የድርጅቶች ሁኔታ ደረጃ የሚያሳይ መግለጫ ይወጣል፤</p> <p>19. የመንግስት የልማት ድርጅቶች የተቋቋመባቸው ዓላማዎች እየተወጡ መሆናቸው ለማረጋገጥ የመንግሥት የልማት ድርጅቶች ወቅታዊ ግምገማና ክትትል ያካሄዳል እንዲሁም ተገቢው ምክር ይሰጣል፤</p> <p>20. ከሚመለከታቸው መሥሪያ ቤቶች ጋር በመተባበር የግል ባለሀብቶች ለመንግሥት የሚያቀርቡትን የልማት ድርጅቶች የሽርክና ኢንቨስትመንት ሀሳብ በማቅረብ ሲፀድቅም አፈጻጸሙን ይከታተላል፡፡</p> <p>21. የክልሉ መንግሥት ለሌላ አካል የማስተላለፍ ያለው ሥልጣን እንደተጠበቀ ሆኖ መንግሥት የሽርክና አክሲዮን ባለሀብት በሆነባቸው የልማት ድርጅቶች መንግሥትን በመወከል የድርጅቶችን ስብሰባዎች ይሳተፋል፤</p>	<p>14. Approve public enterprise external auditor assignment upon the request of management council ;and Approve financial reports of public enterprises made by external auditors;</p> <p>15. Follow up the amount of cash to be funded to government treasury from net profit of public private enterprises.</p> <p>16. Study and propose profitable shares that may contribute to economic growth in the Region by encouraging public enterprises to take part it, closely follow up of its implementation.</p> <p>17. undertake studies with a view to assisting public enterprises in building their performance capacities by designing means of enhancing the performance capacity of public enterprises; implement upon approval of the government;</p> <p>18. subject to the level of investment made to public enterprises and other underlying situations undertake study to assess the status and conditions where about of each enterprises,</p> <p>19. Follow up and evaluate periodically the performance of public enterprises; to ensure as to whether undertaking corporate objectives it stands for; Suggest appropriate recommendations;</p> <p>20. in cooperation with concerned Bureaus evaluate project proposals presented by investors intending to invest in partnership with the government in public enterprises; and follow up the implementation of same;</p> <p>21. subject to the power of Executive council of government to transfer to third party shall represent the government in general meeting of shareholders of public enterprises;</p>
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<p>22. Waxay Golaha hawfulinta ugudbinaysa iibka waaweyn ee waxtarka uleh waxqabadka iyo waxsoosaarka shirkadaha dawlada, marka la ansixiyana dhaqangalkeeda ayay dabagal ku samaynasaa, faahfaahinta waxaa lagu xeerin xeer-nidaameedka uu soo saaro Golaha Hawfulinta.</p>	<p>22. ለልማት ድርጅቶች አፈጻጸምና ምርታማነት ጠቀሜታ ያላቸው ትላልቅ ግዥዎች ለአስፈጻሚ ምክር ቤት ያቀርባል፤ ሲፀድቅም አፈጻጸሙን ይከታተላል ዝርዝሩን የክልሉ ካብኔ የሚያወጣው ደንብ ይወስናል፤</p>	<p>22. Submit purchase plan of large procurements that may enhance the performance and production capacity of public enterprises for Regional Government Council for approval, upon approval cause the implementation. The details shall be determined by the regulation to be issued.</p>
<p>23. Iyadoo lakaashanaysa cida ay khusayso waxay dajinaysaa nidaamka xisaabta shirkadaha looga masixi lahaa xisaabta ku taagan hab waafaqsan sharciyada dhaqangalka ah.</p>	<p>23. ከሚመለከታቸው አካላት ጋር በመተባበር የልማት ድርጅቶች በሀገር መሠረት ሂብ ከመዝገብ ስለሚሰርዝበት ሥርዓት አሰራር ይዘረጋል፤</p>	<p>23. In collaboration with concerned parties shall device in accordance relevant laws, a system on writing off of outstanding accounts of public enterprises.</p>
<p>24. Waxay daraasaad ku samaynaysaa qalabka duugoobay ama aan shirkadaha waxtarka u lahayn iyadoo laga ansixinayo cida ay khusayso ayay suurto gelisaa in xaraash lagu iibiyo; fulinteedana dabagashaa.</p>	<p>24. የድርጅቶችን የሀራጅ ወይም ጥቅም ላይ የሚውሉ ንብረቶች የዳሰሳ ጥናት ለማድረግ በሀራጅ እንዲወገዱ ለሚመለከተው አካል ያስፈቅዳል፤ አፈጻጸሙንም ይከታተላል፤</p>	<p>24. Undertake assessment study towards the depreciated properties/materials of the Enterprises or materials that have any value chain for public Enterprises and after being approved by the concerned organs shall cause its disposal through auction, closely follow up the execution.</p>
<p>25. Waxay daraasad ku samaysaa kadibna Golaha hawfulinta ugudbisaa xaalada iskudarka, kala qaybinta ama burburinta ama cid kale ku wareejinta shirkadaha dawlaga ah ansixin kadibna way dhaqan galisaa.</p>	<p>25. አስፈላጊ ሆኖ ሲገኝ ማናቸውም የልማት ድርጅት እንዲፈረሱ ከሌላ ድርጅት ጋር እንዲዋሃድ ወይም በሌላ በማናቸውም ሁኔታ ወደ ሶስተኛ ወገን እንዲተላለፍ እያጠና ለክልሉ አስፈጻሚ ምክር ቤት ሀሳብ ያቀርባል፤</p>	<p>25. assess and Propose to the Regional Government Council that any enterprise under the supervision of him to be dissolved, amalgamated with other enterprise or divided or to be transferred to third party, and implement upon approval;</p>
<p>26. Waxay suurta galisaa sidii shirkadaha horumarintu u qoondayn lahaayeen miisaanyada daraasaadka iyo qiimaynta xaaladaha dardargalinta waxqabadka shirkadaha; halkaasoo natiijada daraasaadka iyo dhaqangalkooda ay wakaaladu dabagaleyso.</p>	<p>26. የመንግሥት የልማት ድርጅቶች ለጥናትና ምርምር እና የድርጅት አፈጻጸም ሁኔታ ማስፋት ሥራዎች በቂ በጀት እንዲመድቡ ያደርጋል፤ ባለሥልጣ የጥናት ውጤቱን እና ተግባራዊነቱን ይከታተላል፤</p>	<p>26. Cause the allocation of fund for research activities by public enterprises and evaluation of matters related with upholding of enterprises performance, whereby it shall follow up the execution of research outcomes.</p>
<p>27. Waxay jangoysaa hantida shirkadaha ee taageero, iib ama siinba cid sadexaad lagu wareejinayo, faahfaahinta laga xeerin xeer-nidaameedka uu soo saaro Golaha hawfulinta.</p>	<p>27. የልማት ድርጅቶች በድጋፍ፣ በሽያጭ ወይም በስጦታ ለሶስተኛ ወገን የማስተላለፍ የሀብት መጠን ይወስናል፤ ዝርዝሩ በክልሉ ካብኔ በሚወጣ ደንብ ይወስናል፤</p>	<p>27. Fix the amount of asset of the enterprises that to be transferred to third party by way of gratuitous, sell or donation, details shall be determined by a regulation to be issued by the executive council of the government.</p>
<p>28. Waxay lasoconaysaa dabagalaysaa saamiyada ay shirkadaha dawlada galaan iyadoo wixii golduleelo ah ee soo baxa xaqiijinaysa in loo xaliyo hab sharciya waafaqsan.</p>	<p>28. የመንግስት የልማት ድርጅቶች ባለቤት በሆነባቸው አክሲዮኖች በመከታተል የሚታዩትን ጉድለቶች ካሉ በሀገር መሠረት ማስተካከያ ማድረጉን ያረጋግጣል፤</p>	<p>28. Manage and follow up shares that are owned by public enterprises and cause any uncertainties to be resolved as per the pertinent provisions of law;</p>
<p>29. Waxay dabagalaysaa qorshaha dayn qaadashada shirkadaha horumarineed halkaasoo ay ansixinayso codsiga daynta shirkadaha isla markaana waxay dabagalaysaa hab isticmaalka lacagta daynta ah.</p>	<p>29. የመንግስት የልማት ድርጅቶችን የብድር ጥያቄዎችን በማዕደቅ የብድር ዕቅዶች በመከታተል ስለተበዳሪው ገንዘብ አጠቃቀም ይቆጣጠራል፤</p>	<p>29. Approves requests to receive loan fund of public enterprises then follow up the execution of loan plans and it's management by public enterprises;</p>



30. Wakaaladu waxay darsaysaa codsiyada kordhinta ama dhimista Raasamaalka shirkadaha Horumarinta kadib waxay ugudbinaysa Golaha hawfulinta; iyadoo ansixinta xukumada kadib dhaqan galinaysa.

31. Waxay fulinaysaa hawlaha kale ee muhiimka u ah ka midhadhalinta ujeedooyinka loo aasaasay ee ay u xilsaaraan Madaxweynaha iyo Golaha hawfulinta.

**46. Awoodaha iyo Waajibaadka**  
**Maareeyaha Guud ee Wakaalada**

1. Wuxuu isagoo ah madaxa ugu sareeya ee Wakaaladda Haggaa, maamulaa islamarkaana kormeeraa shaqooyinka Wakaaladda.

2. Iyadoo aan la koobayn guud ahaanta farqada 1<sup>aad</sup> ee qodobkan ayaa:

b). Wuxuu hirgaliyaa awoodaha iyo waajibaadka lagu xusay qodobka 45<sup>aad</sup> ee Bayaankan.

t). Wuxuu hab waafaqsan shuruucda quseeysa ee maamulka shaqaalaha Dawlada ku shaqaaleeyaa, maamulaa, dalacsiiyaa, caydhiyaa shaqaalaha Wakaaladda

j). Wuxuu diyaariyaa barnaamijyada, qorshaha iyo Miisaaniyada Wakaaladda ee lagu fulinayo shaqooyinka una gudbiyaa Qaybaha ay khuseyso, marka loo fasaxana hirgaliyaa.

x). Wuxuu hab waafaqsan qorshaha Wakaaladda ku fasaxaa kharashaadka lacagta lagu fulinayo shaqooyinka sidoo kalana dabagalaa meel marinteeda/isticmaalkeeda.

kh). Wuxuu mataala wakaalada marka cid sedexaad heshiis ama cilaqaad shaqo wakaaladdu la yeelanayso

d). Wuxuu diyaariyaa uu ka warbixiyaa isticmaalka miisaaniyada rubuc kasta oo sanad miisaaniyadeedka islamarkaana u gudbiyaa ciddaha kale ee ay khusayso.

3. Marka ay dar-dargalinta shaqada awgeed lagama maarmaan u noqoto, Madax xafiisku wuxuu awoodaha iyo waajibaadkiisa qaybo kamid ah u wakiilan karaa shaqaalaha iyo mas'uuliiinta kale ee ka tirsan Wakalaaldda.

30. **ባለስልጣኑ የድርጅቱን ካፒታል እንዲጨምር ወይም እንዲቀንስ ስለሚቀርቡ ጥያቄ ይመረምራል፤ ለውሳኔ ለክልሉ አስፈጻሚ ምክር ቤት ያቀርባል፤ ሲፈቀድም ተግባራዊ ያደርጋል፤**

31. **ሌሎች የድርጅቱን የተቋቋመለት ዓላማ ከግብ ለማድረስ የሚረዱ በፕሬዝዳንቱና በከብኔው የሚሰጡት ተግባር ያከናውናል፤**

**46. የባለሥልጣኑ ዋና ሥራ አስኪያጅ ስልጣንና ተግባራት**

1. **ዋና ሥራ አስኪያጅ የባለሥልጣኑ ዋና አስፈጻሚ ሆኖ የተቋሙ ሥራዎች ይመራል፤ ያስተዳድራል፤ እንዲሁም ይቆጣጠራል፤**

2. **የዚህ አንቀጽ ንዑስ አንቀጽ 1 አጠቃላይ አነጋገር እንደተጠበቀ ሆኖ፡-**  
**ሀ/ በዚህ አዋጅ አንቀጽ 45 ስር ለባለሥልጣኑ የተሰጡት ሥልጣንና ተግባራት ያስፈፅማል፤**  
**ለ/ አግባብነት ያለው የመንግሥት ሠራተኞች ህግ መሠረት የባለሥልጣኑ ስራተኞች ይቀጥራል፤ ያስተዳድራል፤ ያሳድጋል፤ ያሰናብታል፤**

**ሐ).** **የባለሥልጣኑ ሥራዎች ማስፈጸሚያ የሥራ ፅቅድና በጀት በማዘጋጀት ለሚመለከተው አካል ያቀርባል ሲፀድቅም ተግባራዊ ያደርጋል፤**

**መ).** **ለባለሥልጣኑው የተፈቀደለት በጀትና የስራ ፕሮግራም መሠረት ገንዘብ ወጪ ያደርጋል፤**

**ረ).** **ባለሥልጣኑው ከሦስተኛ ወገኖች ጋር የሚያደርጋቸውን ግንኙነቶች ተቋሙን ይወክላል፤**

**ሠ).** **የባለሥልጣኑ የሩብ ዓመት የስራ አፈጻጸም ዘገባዎችንና የሂሳብ ሪፖርቶችን አዘጋጅቶ ለሚመለከተው አካል ያቀርባል፤**

3. **ለሥራው ቅልጥፍና አስፈላጊ ሆኖ ሲገኝ ሥልጣንና ተግባሩን በሙሉ ወይም በክፍል ለባለሥልጣኑ ሠራተኞችና የሥራ ኃላፊዎች በውክልና ሊሰጥ ይችላል፤**

30. Shall study and examine request for the increase and decrease of public enterprise's capital and submit to the executive body, as well as follow up its implementation upon approval of the Government.

31. Perform other related activities necessary for attainment of its purpose and assigned to it by the president and executive council.

**46 Powers and Duties of the General Manager of the Authority**

1. being the chief executive officer of the supervising Authority, shall organize, direct, administer and control the activities of the Authority;

2. without being limited to the generality of sub-article 1 of this Article, shall:-

a) Executive the powers and duties given to the Authority under Article 45 of this proclamation.

b) Employ, administer, promote and terminate employees of the Authority in accordance with appropriate civil service laws;

c) Prepare and present to the concerned organs the work plans and program and budget of the necessary for the implementation of the activities of the Authority and implement same upon approval;

d) Effect expenditures in accordance with the approved work program of the Authority. Fellow up its implementation;

e) Represent the Authority in its all dealings with third parties;

f) prepare and submit reports on the activities and financial operations of the Authority;

3. The General Manager of the Authority may delegate part of his powers and duties to other officials and employees of the Authority to the extent necessary for the effecteness and efficiency of the Authority.

**47. Awooda iyo Waajibaadka Kuxigeenka maareeyaha guud**

Kuxigeenka Maareeyaha Guud:

- 1) Waxuu fuliyaa shaqooyinka gaarka ee uu u xilsaaro maareeyaha guud.
- 2) Wuxuu matalaa maareeyaha guud ee wakaalada marka uu maqan yahay ama uunan shaqada gudan Karin.

**48. Illaha Miisaaniyada Wakaalada**

Miisaaniyada wakaaladu waxaa laga helayaa illaha maaliyadeed ee kala ah

- 1. Miisaaniyada ay Dawladu u qoondayso.
- 2. Dakhliyada kale ay ka hesho illaha kala duwan.

**49. Nidaamka xisaabaadka**

- 1. Wakaaladu waxa ay yeelan islamarkaana xafidi diwaano xisaabaad oo saxan
- 2. Diwaanada xisaabaadka iyo dhokumeentiyada lacageed ee shirkada waxaa sannad walba baadhis ku sameyn hanti dhowrka guud ama cidida uu hawshaas u wakiisho.

**QAYBTA TOBNAAD**  
**QODOBO KALA DUWAN**

**50. Awooda Soo Saarista Sharciyada**

- 1. Golaha Hawl-fulinta ee Deegaanku wuxuu soo saari karaa X/nidaameedyada lagama maarmaanka u ah hirgelinta Qodobada bayaankan.
- 2. Wakaaladu waxay soo saari kartaa Awaamiirta lagu dhaqangelinayo qodobada Bayaankan iyo xeer-nidaameedka loo soo saaro hab waafaqsan.

**51. Shuruucda Dhaqangalka Ah**

Sharciga ganacsiga iyo xeerka madaniga ee dalku waxay dhaqangalku yihiin arrimaha ku xusan bayaankan.

**52. Sharciyada Aan Dhaqan Galka**

**Ahayn**

- 1. Waxaa hab waafaqsan bayaankan loo buriyay:
  - b) Bayaanka asaasida Wakaalada abuurka xulka ah iyo calafka xoolaha ee tirsigiisu yahay: 105/2003

**47. የምክትል ዋና ሥራ አስኪያጅ ስልጣንና ተግባራት**

የባለሥልጣኑ ምክትል ዋና ሥራ አስኪያጅ:-

- 1. በባለሥልጣኑ ዋና ሥራ አስኪያጅ የሚሰጡትን ሌሎች ተግባራት ያከናውናል።
- 2. የባለሥልጣኑ ዋና ሥራ አስኪያጅ በማይኖርበት ወይም ሥራውን ማከናወን በማይችልበት ጊዜ እርሱን ተክቶ ይሰራል፤

**48:- የበጀት ምንጭ**

የባለሥልጣኑ በጀት ከሚከተሉት ምንጮች የሚገኝ ይሆናል:-

- 1. በክልሉ መንግሥት የሚመደብ በጀት፤
- 2. ከሌሎች አካላት የሚገኝ የበጀት ድጎማና ድጋፊ።

**49:- የባለሥልጣኑ የሂሳብ መዛግብት**

- 1. የባለሥልጣኑ የተሟላና ትክክለኛ የሆኑት የሂሳብ መዛግብት ይይዛል፤
- 2. የባለሥልጣኑ የሂሳብ መዛግብትና ገንዘብ ነክ ሰነዶች በክልሉ ዋና ኦዲተር ወይም ራሱ በሚወክለው ኦዲተሮች በየዓመቱ ይመረምራል።

**ክፍል አስር**  
**ልዩ ልዩ ድንጋጌዎች**

**50. ህግ የማውጣት ሥልጣን**

- 1. የክልሉ አስፈጻሚ ምክር ቤት ለዚህ አዋጅ ድንጋጌዎች አፈጻጸም የሚረዱ ደንቦችን ሊያወጣ ይችላል፤
- 2. ባለሥልጣኑ ይህንን አዋጅና በአዋጁ መሠረት የሚወጡትን ደንቦች ለማስፈጸም የሚረዱ መመሪያዎች ሊያወጣ ይችላል።

**51. ተፈጻሚነት የሚኖራቸው ሕጎች**

የኢትዮጵያ ንግድ ሕግ እና የፍትሐብሔር ሕግ በዚህ አዋጅ ውስጥ በተጠቀሱት ጉዳዮች ላይ ተፈጻሚነት ይኖራቸዋል።

**52. ተፈጻሚነት ሥለማይኖራቸው ሕጎች**

- 1. የሚከተሉት አዋጆች በዚህ አዋጅ መሠረት ተሸሯል።
- ሀ). የምርጥ ዘር እና መኖ ድርጅት ማቋቋሚያ አዋጅ ቁጥር 105/2003;

**47. Powers and Duties of the Deputy Manager**

The Deputy Manager:

- 1. Shall perform activities particularly assigned to him by the General Manager;
- 2. Shall act as the General Manager of the Authority on his/her absence or where unable to discharge his duties

**48:- Financial Sources of the Authority**

The Financial sources of the Authority shall be from the following sources;

- 1. A Budget allocated by the Government.
- 2. Income received from other sources ;

**49:- Books of Accounts of the Authority**

- 1. The Authority shall keep complete and accurate books of accounts.
- 2. The books of accounts and financial documents of the Authority shall be annually audited by the Auditor General or Auditors designated by him.

**CHAPTER TEN**  
**MISCELLANEOUS PROVISIONS**

**50. Powers to Issue Regulation**

- 1. The Executive Council may issue regulations necessary for the implementation of this proclamation.
- 2. The Authority may issue directives necessary for the implementation of this proclamation and regulations issued pursuant to this proclamation.

**51. Applicable Laws**

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

**52. Inapplicable Laws**

- 1. The following proclamations are hereby repealed:
  - a) The Proclamation to Establish Seed and Forage Enterprise Proclamation No: 105/2003.

t) Bayaanka aasaasida Shirkada Dhismaha jidadka, ee tirsigiisu yahay: 124/2005.

j) Bayaanka Aaasaasida Wakaaladda Dhismaha, Iibka iyo Adeegyada gaarka ah ee Booliska ee tirsigiisu yahay: 130/2005.

x) Bayaanka Aasaasida Wakaaladda Adeega gaadiidka basaska Dadweynaha ee magaalooyinka ee tirsigiisu yahay: 147/2006.

Kh) Bayaanka Aasaasida Wakaaladda darsaasaadka naqshadaynta iyo Dabagalka ee tirsigiisu yahay: 148/2006.

d) Bayaanka aasaasida Wakaaladda Qodista Ceelasha ee tirsigiisu yahay: 160/2008.

r) Bayaanka aasaasida Wakaaladda Dhismaha hawlaha Biyaha ee tirsigiisu yahay: 161/2008.

s) Bayaanka Aaasaasida wakaaladda Maamulka Mishiinada waaweyn iyo Dayactirka gaadiidka Dawladda ee tirsigiisu yahay: 165/2008.

Sh) Bayaanka Aaasaasida Shirkada Horumarinta iyo Suuqgaynta Xoolaha ee tirsigiisu yahay: 176/2009.

c). Qodobka 11 (9) (t) ee Bayaanka Dib Loo Habeeyay Ee Bayaaminta, Awoodaha Iyo Waajibaadka Xafiisyada Fulinta ee Tirsigiisu yahay: 185/2011.

2. Xeer iyo hab-dhaqankasta oo qodobada bayaankan ka soo horjeeda ma laha fulitaan sharci.

**53. Mudada Dhaqangalka Bayaanka**

Bayaankan wuxuu dhaqan galaya laga bilaabo maalinta lagu soo daabaco dhool Gazeta.

JIGJIGA, GINBOOT 2012  
**MUSTAFE MUXUMED CUMAR  
 KUXIGEENKA MADAXWEYNAHA  
 AHNA KUSIMAHA  
 MADAXWEYNAHA DAWLADDA  
 DEEGAANKA SOOMAALIDA**

ለ). የመንገድ ኮንስትራክሽን ድርጅት ማቋቋሚያ አዋጅ ቁጥር 124/2005.

ሐ). የፖሊስ ኮንስትራክሽን፣ ግዥና አገልግሎት ድርጅት ማቋቋሚያ አዋጅ ቁጥር 130/2005.

መ) የከተማ ትራንስፖርት ድርጅት ማቋቋሚያ አዋጅ ቁጥር 147/2006.

ሠ). የዲዛይንና ቁጥጥር ድርጅት ማቋቋሚያ አዋጅ ቁጥር 148/2006.

ረ). የውሃ ጉድጓድ ቁፋሮ ድርጅት ማቋቋሚያ አዋጅ ቁጥር 160/2008.

ሸ). የውሃ ሥራዎች ኮንስትራክሽን ድርጅት እንደገና ለማቋቋም የወጣ አዋጅ ቁጥር 161/2008

በ). የከባድ መሣሪያዎች አስራይ እና የመንግሥት ተሽከርካሪዎች የጥገና አገልግሎት ድርጅት ለማቋቋም የወጣ አዋጅ ቁጥር 166/2008.

ቀ). የእንሳሰት ገበያ ልማት ድርጅት ለማቋቋም የወጣ አዥቅ ቁጥር 176/2009.

ተ). በሰማሌ ክልላዊ መንግሥት አስፈጻሚ አካላትን ሥልጣንና ተግባር እንደገና ለመወሰን የወጣው አዋጅ ቁጥር 185/2011 አንቀጽ 11 ንዑስ አንቀጽ 9 በዚህ አዋጅ ተሽሯል።

2. ከዚህ አዋጅ ጋር የሚቃረኑ ማንኛውም ህግ፣ ደንብ፣ መመሪያ ወይም ልማዳዊ አሰራር በዚህ አዋጅ በተሸፈኑ ጉዳዮችን በሚመለከት ተፈጻሚ አይሆንም።

**53. አዋጁ የሚፀናበት ጊዜ**

ይህ አዋጅ በዶል ጋዜጣ ላይ ታትሞ ከወጣበት ቀን ጀምሮ የፀና ይሆናል።

**ጂግጂጋ ግንቦት 2012 ዓ.ም**  
**ሙስጠፌ ሙሁመድ ዑመር**  
**የሰማሌ ክልላዊ መንግሥት ምክትል**  
**ፕሬዝዳንትና ተጣባቂ ፕሬዝዳንት**

b) The Proclamation to Establish the Road Construction Enterprise Proclamation No 124/2005.

c) The Proclamation To Establish The Construction, Procurement And Special Services Of Liyu-Police Enterprise Proclamation No 130/2005.

d) The Proclamation to Establish the Urban Public Transport Service Enterprise Proclamation No: 147/2006.

e) The Proclamation to Establish the Design and Design and Supervision Enterprise Proclamation No 148/2006.

f) Water Well Drilling Enterprise Establishment Proclamation No 160/2016.

g) Water Works Construction Enterprise, Establishment Proclamation No 161/2016.

h) The Proclamation to Establish the Enterprise for the Administration of Heavy Machinery and Maintenance of Public Vehicles Proclamation No 165/2016.

i) The Proclamation to Establish Livestock Development and Marketing Enterprise Establishment, Proclamation No 176/2017.

j) Article 9(B) of the Definition of Powers and Duties of the Executive Organs Proclamation No 185/2019.

2. No laws or customary practice which is inconsistent with this Proclamation shall have legal effect.

**53. Effective Date**

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

**DONE AT JIJIGA, THIS DAY OF  
 MAY, 2020**  
**MUSTAPHE MOHOMED UMER**  
**INTERIM PRESIDENT, SOMALI  
 REGIONAL STATE**