



የአዲስ አበባ ከተማ አስተዳደር

**አዲስ ነጋሪ ጋዜጣ**

**ADDIS NEGARI GAZETA**

OF THE CITY GOVERNMENT OF ADDIS ABABA

አራተኛ ዓመት ቁጥር ፵፩  
አዲስ አበባ መጋቢት ፲፪ ቀን ፪ሺ፩ ዓ.ም

በአዲስ አበባ ከተማ  
ምክር ቤት ጠባቂነት የወጣ

4<sup>th</sup> Year No. 45  
ADDIS ABABA March 21, 2012

**ማውጫ**

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ኢንተርፕራይዝን ለማቋቋምና የሚመራበትን ሁኔታ  
ለመወሰን የወጣ ደንብ**

**Regulation No. 45/2012**

**A Regulation to Provide for the Establishment and  
Conditions under which the Addis Ababa City Government  
Saving Houses Development Enterprise is to be Managed**

በአዲስ አበባ ከተማ እየታየ ያለውን ፈጣን የልማት ጉዞ  
የሚከተለውን መዋቅራዊ ለውጥ፣ የማምረቻና አገልግሎት  
ዘርፎች መስፋፋትን የበለጠ ለማፋጠን የመኖሪያ ቤት  
እጥረት እየተቀረፈ እንዲሄድ ቁጠባና ቀጣይነት ካለው  
ልማት ጋር የሚያስተሳስር የቁጠባ ቤቶች ልማት መርሃ ግብር  
ነድፎ በአስተዳደሩ ባለቤትነት መተግበር በማስፈለጉ፤

WHEREAS, it is found necessary to design and  
implement saving houses development program under the  
City Government which connects saving with sustainable  
development with the view to alleviate problem of  
residential houses so that further enhance the fast growth,  
structural change, extension of production and service  
sectors within the City of Addis Ababa;

በመርሃ ግብሩ የከተማው ነዋሪዎችና ዜጎች በቆጠቡት  
ገንዘብ የመኖሪያ ቤትና ቋሚ ንብረት ባለቤት እንዲሆኑ  
ለማስቻል መርሃ ግብሩ ተደራሽነት በሚኖረው አግባብ  
መፈፀም የሚገባ በመሆኑ፤

WHEREAS, it is proper to execute the program in  
accessible manner to enable the residents and citizens be  
owners of house and immovable property by the money  
they saved through such program;

በአስተዳደሩ ከቁጠባ ቤቶች ልማት ጋር ተያይዘው የሚሰጡ  
መንግስታዊ ድጋፎችን ፍትሐዊነት፣ በሂደት የሚፈጠረው  
የሥራ ዕድል፣ የኢንዱስትሪ ልማትና ኢኮኖሚያዊ ብዙነት  
የሚያበረታታ የተደራጀ የልማት ሂደትን ለማረጋገጥ፤

WHEREAS, to ensure the justness of governmental  
supports in relation to the saving houses development with  
the City Government, and further ensure organized  
development process that encourages job creation,  
industrial development and economic multiplication  
thereof;

የአዲስ አበባ ከተማ አስተዳደር ካቢኔ በተሻሻለው የአዲስ  
አበባ ከተማ አስተዳደር ቻርተር አዋጅ ቁጥር ፫፻፳፩/፲፱፻፺፭  
አንቀጽ ፳፫/፩(ረ) በተሰጠው ሥልጣን መሠረት ይህንን ደንብ  
አውጥቷል፡፡

NOW, THEREFORE, the Addis Ababa City Government  
Cabinet, in accordance with Article 23(1) (f) of the Addis  
Ababa City Government Revised Charter Proclamation  
No.361/2003, issued this Regulation as follows.

ያንዱ ዋጋ  
Unit price

አዲስ ነጋሪ ጋዜጣ ፖ.ሣ.ቁ ፳፬፻፵፭  
Addis Negari Gazeta P.O.Box 2445

## ክፍል አንድ ጠቅላላ ድንጋጌዎች

### ፩. አጭር ርዕስ

ይህ ደንብ “የአዲስ አበባ ከተማ አስተዳደር የቁጠባ ቤቶች ልማት ኢንተርፕራይዝ ለማቋቋምና የሚመራበትን ሁኔታ ለመወሰን የወጣ ደንብ ቁጥር ፵፭/፪ሺ፬ ተብሎ ሊጠቀስ ይችላል፡፡

### ፪. ትርጓሜ

በዚህ ደንብ ውስጥ የቃሉ አገባብ ሌላ እስካልሆነ ድረስ፡-

፩. “ኢንተርፕራይዝ” ማለት በከተማ አስተዳደሩ ሙሉ ወይም በከፊል ባለቤትነት የቁጠባ ቤቶችን ግንባታ በማካሄድ ለተጠቃሚዎች ባግባቡ የማስተላለፍና ከእዚህ ጋር የተያያዙ ሥራዎችን በንግድ ወይም በሌላ መልክ ለማካሄድ በዚህ ደንብ መሠረት የተቋቋመ የአስተዳደሩ ድርጅት ነው፡፡

፪. “ጠቅላላ ንብረት” ማለት የኢንተርፕራይዙ የማይንቀሳቀሱና ተንቀሳቃሽ ንብረቶች፣ ኢንተርፕራይዙ ገና ያልተቀባላቸው ገቢዎች፣ ጥሬ ገንዘብና የባንክ ሂሳብ ሲሆን፣ ግዙፍ ያልሆኑ ንብረቶችን፣ በቅድሚያ የተከፈሉ ወጪዎችንና ሌሎች ገቢ መሆን ያለባቸው ሂሳቦችን ይጨምራል፡፡

፫. “የተጣራ ጠቅላላ ንብረት” ማለት ከጠቅላላ ንብረት ላይ በተያዘው የበጀት ዓመት ውስጥ የሚከፈሉ እዳዎች፣ በረዥም ጊዜ የሚከፈሉ እዳዎች፣ በቅድሚያ የተከፈሉ እዳዎችና ሌሎች እዳዎች ተቀንሰው የሚቀረው የኢንተርፕራይዙ ንብረት ነው፡፡

፬. “ካፒታል” ማለት ኢንተርፕራይዙ በዚህ ደንብ፣ እንደተመለከተውና በከተማ አስተዳደሩ በማንኛውም ጊዜ የሚመደበው የተጣራ ንብረት በተመደበበት ጊዜ ያለው ዋጋ ነው፡፡

፭. “የተጣራ ትርፍ” ማለት ከገቢዎችና ከሌሎች ክፍያዎች ከተገኘው ገንዘብ ላይ ወጪዎችና በበጀት ዓመት ውስጥ ለሥራ ማስኬጃና ደመወዝ፣ ባግባቡ ወጪ የተደረጉ ሂሳቦች፣ የእርጅና ቅናሽ፣ ወለድና ልዩ ልዩ ታክሶች ተቀንሰው የሚቀረው የኢንተርፕራይዙ ሂሳብ ነው፡፡

## PART ONE GENERAL PROVISIONS

### 1. Short Title

This Regulation may be cited as the “Addis Ababa City Government Regulation to Establish and Determine the conditions under which the Addis Ababa City Government Saving Houses Development Enterprise is to be Managed No.45/2012.”

### 2. Definitions

In this Regulation, unless the context demands otherwise:

1. “**Enterprise**” means an enterprise established in accordance with this Regulation to undertake the construction of saving houses and transfer same to the beneficiaries properly and other related functions thereof in the form of business or otherwise under the full or partial ownership of the City Government.

2. “**Total Assets**” means the fixed and current assets, receivables, cash and bank balance of the enterprise, including intangible assets, deferred charges, and other receivables.

3. “**Net General Asset**” means total assets of a fiscal year minus current liabilities, long-term debts, deferred debts and other liabilities of the enterprise.

4. “**Capital**” means the value of the total assets that the enterprise secures as per this Regulation and as at any time of the assignment of net total assets to it by the City Government.

5. “**Net Profit**” means the remaining balance of the enterprise that exists after expenditures, operational costs and salaries properly disbursed in the Fiscal Year, depreciation, interests and various taxes have been deducted from revenues and other payments.

- ፮. “የአስተዳደሩ የትርፍ ድርሻ” ማለት ከተጣራ ትርፍ ላይ ወደ ሕጋዊ መጠባበቂያ ሂሳብና ሌሎች መጠባበቂያ ሂሳብ ገቢ የሚሆነው ገንዘብ ተቀንሶ የሚቀረው ሂሳብ ነው፡፡
- ፯. “አስተዳደር” ማለት የአዲስ አበባ ከተማ አስተዳደር ነው፡፡
- ፰. “አዲተር” ማለት በዚህ ደንብ አንቀጽ ፲፮ በተመለከተው መሠረት የኢንተርኖራይዙን ሂሳብ የሚመረምር የተፈጥሮ ሰው ወይም የሕግ ሰውነት የተሰጠው አካል ነው፡፡
- ፱. “ካቢኔ” ማለት የአዲስ አበባ ከተማ አስተዳደር ካቢኔ ነው፡፡
- ፲. “አበዳሪ ባንክ” ማለት የኢትዮጵያ ንግድ ባንክ ሲሆን እንደሆኔታው ሌሎች አበዳሪ ተቋማትን ሊጨምር ይችላል፡፡

**ክፍል ሁለት**  
**የኢንተርኖራይዙ መቋቋምና ዓላማ**  
**ምዕራፍ አንድ**  
**መቋቋምና ዋና ጽህፈት ቤት**

**፫. መቋቋምና ካፒታል**

- ፩. ከዚህ በኋላ ኢንተርኖራይዝ እየተባለ በጥቅል የሚጠቀስና ሕጋዊ ሰውነት ያለው የአዲስ አበባ ከተማ አስተዳደር የቁጠባ መኖሪያ ቤቶች ልማት ኢንተርኖራይዝ፡-
- ሀ. ጠቅላላ የተፈቀደ ብር ፶ ሚሊዮን (ሀምሳ ሚሊዮን ብር)፤
- ለ. በዓይነት የተከፈለ ብር ፳ ሚሊዮን (ሃያ ሚሊዮን ብር) ፤
- ሐ. በጥሬ ገንዘብ የተከፈለ ብር ፴ ሚሊዮን (ሠላሳ ሚሊዮን ብር) ኖሮት በዚህ ደንብ ተቋቁሟል፡፡

6. “The Dividends of the Government” means the balance that remains after the money to be posted to the legal reserve account and other reserve accounts have been deducted.
7. “Government” means the Addis Ababa City Government.
8. "Auditor" means a natural or legal person to audit accounts of the enterprise as per the provisions of Article 16 of this Regulation.
9. “Cabinet” means the Addis Ababa City Government cabinet.
10. “Lending bank” means the Ethiopian Commercial Bank and may include other lending institutions as may be necessary.

**PART TWO**  
**ESTABLISHMENT AND OBJECTIVE OF THE**  
**ENTERPRISE**  
**Chapter one**  
**Establishment and Head office**

**3. Establishment and capital**

1. The Addis Ababa City Government Saving Houses Development Enterprise, hereafter referred to as “enterpris”, is hereby established having legal personality and with a capital of:
- a. Total authorized capital: Birr 50,000,000.00 (Fifty Million Birr) ;
- b. Payment in kind of the part of the capital: Birr 20,000,000.00 (Twenty Million Birr);
- c. Money paid in cash: Birr 30,000,000.00 (Thirty Million Birr).

፪. የኢንተርኖራይዙ ዕድሜ ላልተወሰነ ጊዜ ይሆናል፡፡

፫. ኢንተርኖራይዙ በዋና ሥራ አስኪያጁና በዚህ ደንብ መሠረት ሥልጣን በተሰጣቸው ሌሎች ወኪሎች አማካኝነት ሥራውን ይፈጽማል፤ መብት ያገኛል፤ ግዴታ ይገባል፡፡

፬. የአንድ ድርጅት ዕዳዎች ሊሸፈኑ የሚችሉት ድርጅቱ ባለው ጠቅላላ ንብረት ብቻ ይሆናል፡፡

፭. በዚህ አንቀጽ መሠረት የተቋቋመ ወይም በሌላ ደንብ የሚቋቋም ድርጅት የሚኖረው የተከፈለ ካፒታል መጠን ከተፈቀደው ጠቅላላ የካፒታል መጠን ጳፍ በመቶ ሊያንስ አይችልም፡፡

፮. የኢንተርኖራይዙ የተፈቀደ ካፒታል መጠን ድርጅቱ በተቋቋመ በአምስት ዓመት ውስጥ በሙሉ ተከፍሎ ያልቃል፡፡

፯. የተፈቀደው ካፒታል በዚህ አንቀጽ ንዑስ አንቀጽ ፮ በተወሰነው ጊዜ በሙሉ ተከፍሎ ካላለቀ ካቢኔው የሦስተኛ ወገኖችን መብት ሳይነካ የድርጅቱን ካፒታል ወደ ተከፈለው የካፒታል መጠን ዝቅ ያደርገዋል፡፡

፰. የኢንተርኖራይዙ ካፒታል በዚህ አንቀጽ ንዑስ አንቀጽ (፩) ከተወሰነው ሊጨምር ወይም ሊቀንስ ይችላል፤ ካፒታሉ ሊቀንስ የሚችለው የሦስተኛ ወገኖችን መብት ሳይነካ ከዚህ ከሚከተሉት በአንዱ ምክንያት ይሆናል፡-

ሀ. የድርጅቱ ካፒታል እንዲቀንስ አዲተሮች ሃሳብ ሲያቀርቡ፤ ወይም

ለ. የድርጅቱ ቦርድ በሚያቀርበው ሃሳብ መሠረት ካፒታሉ እንዲቀንስ ሲወስን፤ ወይም

ሐ. የድርጅቱ የተከፈለ ካፒታል ድርጅቱ ከተቋቋመበት ጊዜ ጀምሮ በ፩ (አምስት) ዓመት ጊዜ ውስጥ ተከፍሎ ካላለቀ ነው፡፡

#### ፩. ዋና ጽህፈት ቤት

ኢንተርኖራይዙ ዋና ጽህፈት ቤት በአዲስ አበባ ከተማ ውስጥ ሆኖ፤ እንደየአስፈላጊነቱ በከተማው ውስጥ በተለያዩ ስፍራዎች ቅርንጫፍ ጽህፈት ቤቶች ሊኖሩት ይችላል፡፡

2. Duration of the enterprise shall be for indefinite period of time.
3. The Enterprise shall execute its activities through the General Manager and other representatives authorized in accordance with this Regulation, it acquires right and enters into obligation.
4. Debts of the Enterprise shall be covered only by the total assets of the Enterprise.
5. The paid capital of the Enterprise shall not be less than 25% of the total capital authorized.
6. The authorized capital of the Enterprise shall be fully paid within five years of its establishment.
7. Where the authorized capital has not been fully paid within the time limit fixed by sub-article 6 of this Article, the Cabinet shall reduce the capital of the Enterprise to the paid up capital without affecting the rights of third partis.
8. Capital of the Enterprise may increase or decrease from the amount fixed by sub-article (1) of this Article; It may decrease, however, without prejudice to the rights of third parties and where;
  - a. auditors recommend for the capital of the enterprise to decrease; or
  - b. it is decided that the capital of the Enterprise be reduced on the basis of the propeosal made by the Board; or
  - c. the authorized capital of the Enterprise has not been fully paid within five years from the date of establishment of the Enterprise.

#### 4. Head office

The head office of the Enterprise shall be situated in the City of Addis Ababa, and it may have branch offices else where in the City, where necessary.

**ምዕራፍ ሁለት**

**የኢንተርኘራይዝ ተግባርና ኃላፊነት**

**፩. የአዲስ አበባ ከተማ አስተዳደር የቁጠባ ቤቶች ልማት ኢንተርኘራይዝ የሚከተሉት ተግባራትና ሃላፊነቶች ይኖሩታል፡-**

- ፩. በቁጠባ ላይ የተመሠረተ የቤቶች ልማት መርሃ ግብር በከተማው አስተዳደር ይፈጽማል፤ ያስፈጽማል፤
- ፪. በከተማው አስተዳደር በቁጠባ ላይ ተመስርቶ ለሚሠሩ ከፍተኛ ህንፃዎች የሚያስፈልገውን የመሬት፣ የመሠረተ ልማትና ተዛማጅ ዝግጅት እንዲደረግና እንዲሟላ ያደረጋል፤
- ፫. የኖሮጀክት ሣይቶችን ሥራ ያስተባብራል፤ ይቆጣጠራል፤
- ፬. ኢንተርኘራይዝ ቁጠባን መሠረት ያደረጉ የጋራ መኖሪያ ቤቶች ልማት በመርሃ ግብሩና መርሃ ግብሩን ለማስፈፀም በተነደፈ ስትራቴጂ መሠረት ለማስፈፀም ተወስነው ከተሰጡት ኃላፊነትና ተግባራት አኳያ የአሠራር መመሪያዎችና ማንዋሎች ያዘጋጃል፤ ስርዓት ይዘረጋል፤ አፈጻጸሙን ይከታተላል፤
- ፭. ለመኖሪያ ቤቶች ልማት የተቆጠበውንና በቁጠባው ላይ የተመሠረተ ከአበዳሪ ባንክ ብድር ይበደራል፤ ሥራ ላይ ያውላል፤ አግባብ ባለው የፋይናንስ ስርዓት መሠረት ይይዛል፤ ያስተዳድራል፤ ግንባታውን አጠናቅቆ ለባንክ ሲያስረክብ ባለፅዳነቱን ያወርዳል፤ ለንግድ ዓላማ የተፈቀዱ የህንፃ ወለሎች በሚዘጋጀው ስርዓትና መመሪያ መሠረት በቅድሚያ ወይም ከተገነቡ በኋላ እንዲሸጡ ያደርጋል፤ የመኖሪያ ቤቶች ዋጋ ለማካካስ በሚዘጋጀው መመሪያ መሠረት ሥራ ላይ ያውላል፤
- ፮. በቁጠባና ብድር ስርዓት መሠረት ለሚገነቡ ከፍተኛ ህንፃዎች ከከተማው ገጽታ ግንባታ፣ ከተማ ማደስና ከአካባቢ ልማት ነፃ እንደዚሁም የተጠቃሚዎችን ፍላጎት ከግንባታ ወጪ ጋር የተገናዘበ አጠቃላይና ዝርዝር ዲሳይን ይሠራል፤ ያሠራል፤

**PART TWO**

**FUNCTION AND DUTY OF THE ENTERPRISE**

**5. The Addis Ababa City Government saving Houses Enterprise shall have the following functions and duties:**

1. Implement and cause the implementation of housing development program within the City Government which is based on saving;
2. Cause the preparation and fulfillment of the necessary land, infrastructure and related matters, for the buildings constructed by the City Government on saving basis;
3. Supervise and coordinate project site works;
4. Issue working directives and manuals regarding responsibilities and functions demarcated in accordance with the program and strategy formulated to execute the program of condominium development based on saving; set procedure and follow up the implementation thereof;
5. Take loan from the lending bank based on the saving for residential houses development; execute same; keep and administer same in accordance with appropriate financial procedure; relieved from debt upon accomplishment of the construction and transfer to bank; cause the sale of floors identified commercial purpose, in accordance with the procedure and directive set, in advance or after being built; implement same in accordance with the directive issued to compensate Price of residential houses;
6. Prepare or cause the preparation of general and detailed design for high rising buildings, to be built based on saving and loan procedure, in consideration of image building of the City, renewal of the city and local development plan as well as demand of beneficiaries and cost of building;

- ፮. በከተማው ፍላጎትና የገንዘብ ፍሰትን መሠረት ባደረገ ሁኔታ አስፈላጊ የሆኑ የግንባታ ግብአቶች ገዝቶ አሟልቶና የሀንጻ ተቋራጮችንና አማካሪዎችን ቀጥሮ ግንባታዎችን ያከናውናል፤ እንዲከናወኑ ያደረጋል፤
- ፯. የተገነቡት የቁጠባ መኖሪያ ቤቶች መጠናቀታቸውን አረጋግጦ ለአበዳሪ ባንኩ ያስተላልፋል፤ እዳውንም በዚህ መጠን ያወራርዳል፤
- ፱. ኢንተርኖራይዙ የኖርጀክት አፈፃፀሙን አስመልክቶ ወቅታዊ ሪፖርት ለቦርዱና ለከተማው አስተዳደር ያቀርባል፤
- ፲. ከአበዳሪ ባንኩ፣ ከኖርጀክት ሣይቶችና ከከተማው አስተዳደር ጋር ወቅታዊና መሠረታዊ የመረጃ ልውውጥ ለማድረግ የሚያስችል ሰዓት ይዘረጋል፤
- ፲፩. ዓላማውን ለማስፈፀም የሚረዱት ሌሎች ተግባራት ያከናውናል/ሊያከናውን ይችላል፡፡

**ክፍል ሦስት**  
**በኢንተርኖራይዙ አቋምና አሠራር**  
**ምዕራፍ አንድ**  
**የኢንተርኖራይዙ አቋምና ሥልጣንና ተግባራት**

**፩. የድርጅቱ አካላት**

- ፩. ኢንተርኖራይዙ የሚከተሉት አካላት ይኖሩታል፡-
- ሀ. የሥራ አመራር ቦርድ፤
- ለ. ዋና ሥራ አስኪያጅ እና እንደአስፈላጊነቱ ምክትል ሥራ አስኪያጅ፤ እና
- ሐ. ለሥራው አስፈላጊ የሆኑ የሥራ ክፍሎችና ሠራተኞች ይኖሩታል፡፡
- ፪. የሥራ አመራር ቦርዱ ተጠሪነቱ ለከተማው አስተዳደር ካቢኔ ይሆናል፡፡

**፯. የካቢኔው ሥልጣንና ተግባር**

ካቢኔው፡-

- ፩. የዚህ ደንብ አንቀጽ ፲(፩) (ለ) እንደተጠበቀ ሆኖ የቦርድ አባላትን ይመድባል፤ ያነሳል፤
- ፪. ከሚመድባቸው አባላት መካከል የቦርዱን ሰብሳቢ ይሾማል፤

7. Undertake construction or cause it undertaken by purchasing and fulfilling the necessary construction input and employing contractors and consultants based on demand of the City and financial how;
8. Transfer to the lending bank the saving residential houses upon ascertaining their completion; replenish the debt to that extent;
9. Submit timely report to the Board and the City Government regarding execution of the project;
10. Set a system that enables exchange of current and basic information among the lending bank, project sites, and the City Government;
11. Perform such other functions that help execute its objective.

**PART THREE**  
**ORGANIZATIONAL STRUCTURE AND**  
**WORKING PROCEDURES OF THE**  
**ENTERPRISE**

**Chapter One**

**Structure, Power and Duties of the Enterprise**

**6. Organs of the enterprise**

1. The Enterprise shall have:
- Management Board;
  - General manager and where the need exists, Deputy General Manager; and
  - divisions and personnel necessary for its work.
2. The Management Board shall be accountable to the Cabinet of the City Government.

**7. Powers and Functions of The Cabinet**

The Cabinet shall:

- Designate and dismiss Board members without prejudice to Article 10 (1) (b) of this Regulations;
- Appoint the chairman of the Board from among the members it designates;

- ፫. ለቦርዱ አባላት የሚከፈል አበልና ማበረታቻ በመመሪያ ይወሰናል። እንዲሁም የኢንተርኖራይዝን ዋና ሥራ አስኪያጅ የደሞዝ ጣሪያ የሚያመለክት ደረጃ በመመሪያ ይወሰናል፤
- ፬. የውጭ አዲተሮችን ይሰይማል፤
- ፭. የድርጅቱን መነሻ ካፒታል ይወስናል፤
- ፮. የድርጅቱን ካፒታል እንዲቀንስ ወይም ከአስተዳደሩ ገንዘብ በማስመደብ ወይም የድርጅቱን ገቢ በማሳደግ የድርጅቱ ካፒታል እንዲጨምር ይወስናል፤
- ፯. የኢንተርኖራይዝ የተፈቀደ ካፒታል በዚህ ደንብ አንቀጽ ፲(፮) በተመለከተው ጊዜ ውስጥ ተከፍሎ እንዲያልቅና የመጠበቂያ ሂሳቦች እንዲያዙ ወይም ከአስተዳደሩ ገንዘብ እንዲመደብ ያደርጋል፤
- ፰. በቦርድ በሚቀርብለት ሃሳብ መሠረት ከተጣራው ትርፍ ውስጥ በየዓመቱ ለአስተዳደሩ ፈሰስ ሊደረግ የሚገባውን መጠን ይወስናል፤
- ፱. የድርጅቱን የሂሳብ ሪፖርትና የውጭ አዲተር ሪፖርት ያፀድቃል፤
- ፲. በቦርድ የሚቀርብለትን የድርጅቱ ሙከራ ንዋይ ዕቅድ ያፀድቃል፤
- ፲፩. አስፈላጊ ሲሆን ኢንተርኖራይዝ እንዲፈርስ፣ ከሌላ ድርጅት ጋር እንዲዋሀድ ወይም እንዲከፈል ወይም እንዲሸጥ ይወስናል፤
- ፲፪. ለቦርድ የተሰጠው ሥልጣንና ተግባር እንደተጠበቀ ሆኖ የአስተዳደሩን የባለቤትነት መብት ለማስከበር የሚያስፈልጉ ሌሎች ተግባሮችን ያከናውናል፤
- ፲፫. የሦስተኛ ወገኖች መብት ሳይነካ፡-
  - ሀ. ኢንተርኖራይዝ በንግድ ሕግ መሠረት የንግድ ማህበር ሆኖ እንዲቋቋም ይወስናል፤
  - ለ. ኢንተርኖራይዝ እንዲሸጥ ወይም በሌላ አኳኝን ድርጅቱ ወይም አስተዳደሩ እንዲተላለፍ ይወስናል፤ በዚህ ዓይነት የሚሰጠው ውሳኔ አስተዳደሩ በድርጅቱ ላይ ያለውን የባለቤትነት መብት የሚያሳጣ በሚሆንበት ጊዜ ለምክር ቤት አቅርቦ ያስወስናል፤ በምክር ቤቱ በሚወጣ ደንብ መሠረትም ተግባራዊ ያደርጋል፡፡

3. Determine by directive the allowances and incentives to be paid to Board members; It shall also determine by directive the scale indicating the ceiling of the salary of the General Manager of the Enterprise;
4. Appoint external auditors;
5. Determine the initial capital of Enterprise;
6. Determine that capital of the enterprise be reduced or that it be increased by securing allocation of money from the Government or by increasing income of the enterprise;
7. Ensure that the authorized capital of the enterprise is fully paid within the time limit set forth by Article 3(6) of this Regulation and that reserve funds are maintained or that money is allocated by the government;
8. Determine the amount of money to be paid to the Government every year out of the net profit on the basis of the proposals submitted to it by Board;
9. Approve the financial reports of the enterprise and the respective report of external auditor;
10. Approve the investment plan of each enterprise submitted to it by the Board;
11. Decide to dissolve the enterprise, to amalgamate it with another enterprise or to divide it into parts, or to sell it;
12. Undertake other activities to ensure the ownership rights of the government without prejudice to the powers and functions given to the Board;
13. Without prejudice to the rights of third parties:
  - a. Decide that the enterprise be established as a business association in accordance with the Commercial Code;
  - b. Decide that the enterprise be sold, or that the enterprise or its management be transferred in another form. It shall, however, submit the matter to the Council for approval where the decision to be given to this effect is to result in the Government's loss of ownership of the enterprise and implement as approved as per Regulation to be issued by the Council itself.

፲፬. በዚህ አንቀጽ ንዑስ አንቀጽ ፲፬ (ሀ) መሠረት በሚቋቋም የንግድ ማህበር በመንግስት የተያዘ አክሲዮን እንዲሸጥ ይወሰናል፤

፲፭. ኢንተርኖራይዙ ገንዘብ ወጪ የሚደረግበትንና ሽያጭም ሆነ ግዥ የሚፈፀምበትን ሁኔታ በመመሪያ ይወስናል፤

፲፮. የኢንተርኖራይዙ ሥራ ክትትል እና ማስተባበር በተለየ ክፍል እንዲካሄድ ያደርጋል፤ የክፍሉን ዝርዝር ኃላፊነትና ተግባር በመመሪያ ይወስናል፤

፲፯. ይህንን ደንብ ተግባራዊ ለማድረግ የሚያስፈልጉ መመሪያዎችን ያወጣል፡፡

**፳. የሥራ አመራር ቦርድ አመሰራረት** 8.

፩. የቦርዱ አባላት ከባለድርሻ አካላት የሚወጣጣ ሆኖ ቁጥሩ ዘጠኝ ይሆናል፤

፪. የቦርድ አባላት፣ ሰብሳቢውን ጨምሮ በካቢኔ ይመደባሉ፤

፫. የቦርድ አባላት ምደባ በሙያ፣ በሥራ ልምድና በብቃት ላይ የተመሠረተ ይሆናል፤

፬. ማንኛውም የቦርድ አባል ተወዳዳሪ ያልሆነ የሌላ ድርጅት ቦርድ አባል ሆኖ እንዲሠራ ሊመደብ ይችላል፤

፭. የቦርድ አባላት የሥራ ዘመን ከ፫ ዓመት የማያንስ፣ ከ፭ ዓመት ለማይበልጥ ይሆናል፤ አስፈላጊ ሲሆን አንድ የቦርድ አባል የሥራ ዘመኑ ሲያልቅ እንደገና ሊመደብ ይችላል፤

፮. የቦርድ የሥራ እንቅስቃሴ ቀጣይነት ይኖረው ዘንድ፣ የአባላቱ፣ የሥራ ዘመን ማብቂያ በአንድ ወቅት አይሆንም፤

፯. ማንኛውም የቦርድ አባል የቦርድ አባልነቱን የለቀቀ እንደሆነ፣ ቦርዱ አባልነቱን የለቀቀው አባል በተመደበው አኳኝን ተተኪ አባል እንዲመድብ ለካቢኔ ማሳሰቢያ ያቀርባል፤

፰. የድርጅቱ ካፒታል እንዲጨምር፣ ወይም እንዲቀንስ ለካቢኔ ሃሳብ ያቀርባል፤

14. Decide that shares owned by the Government in a business association to be established as per this Sub-Article 14(a) be sold;

15. Decide by directive the conditions under which money is to be disbursed and sales as well as purchase is to be carried out by the enterprise;

16. Ensure the follow up and coordination work of the enterprise be conducted by a separate division, it shall determine by directive, the detailed responsibilities and functions thereof;

17. Issue directives necessary to implement this Regulation.

**8. Managing Board Establishment**

1. The number of board members shall be nine and they shall be extracted from stakeholders;

2. Board members, including the chairman, shall be designated by the Cabinet;

3. The selection and placement of Board members shall be based upon qualification, work experience and competence;

4. Any Board member may be designated to work by becoming a Board member of another enterprise which is not competitive;

5. The term of office of Board members shall be no less than 3 years and not more than 5 years. Where necessary, a given Board member may, upon the termination of his term of office, be designated or elected again;

6. The end of the term of office of the members of a Board shall not be at the same period so that its operations are continuous;

7. A Board shall upon the resignation of its members, submit reminder to the Cabinet for a replacement which shall be made in the manner the outgoing member has been assigned;

8. Submit to the Cabinet a proposal on increase or decrease of capital of the Enterprise;

፱. በካቢኔ በሚወሰነው ደረጃ መሠረት የዋና ሥራ አስኪያጅን የደመወዝ ጣሪያ ተከትሎ የበታች ኃላፊዎችንና ሠራተኞችን የደመወዝ እርከንና የድርጅቱን አደረጃጀት ይወስናል፤ ተግባራዊ መሆኑንም ያረጋግጣል፤

፲. የቦርድ አባላት ተግባራቸውን በጥንቃቄ ባለመፈፀማቸው ምክንያት በድርጅቱ ላይ ለሚደርሰው ጉዳት በአንድነትና በነጠላ ተጠያቂ ይሆናሉ፤ ሆኖም ውሳኔው ትክክል አይደለም ተብሎ በድምጽ የተለየ የቦርድ አባል ውሳኔው ለሚያስከትለው ጉዳት ተጠያቂ አይሆንም፡፡

**፱. የቦርድ ስብሰባ ሥነ ሥርዓት**

9.

- ፩. ቦርዱ ቢያንስ በወር አንድ ጊዜ ይሰበሳል፤
- ፪. አስቸኳይ ሁኔታ ሲያጋጥም ወይም ከቦርድ አባላት መካከል ቢያንስ ሁለት አባላት ሲጠይቁ በማናቸውም ጊዜ ቦርዱን ስብሰባው ይሰበሰባል፤
- ፫. የስብሰባው አጀንዳ በቅድሚያ ለአባላቱ እንዲደርስ ይደረጋል፤
- ፬. ከአባላቱ ብዙኃኑ ከተገኙ ምልዓተ ጉባኤ ይሆናል፤
- ፭. ውሳኔ በድምጽ ብልጫ ይተላለፋል፤ ድምጽ እኩል በሚሆንበት ጊዜ ስብሰባው ወሳኝ ድምጽ ይኖረዋል፤
- ፮. የድርጅቱ ዋና ሥራ አስኪያጅ ድምጽ የመስጠት መብት ሳይኖረው በቦርዱ ስብሰባ ላይ ሊገኝ ይችላል፤
- ፯. በየስብሰባው በተገኙት አባላት የሚፈረም ቃለ ጉባኤ ይያዛል፤ ለዚህም ዓላማ ከድርጅቱ ሠራተኞች መካከል ቃለ ጉባኤ የሚይዝ ፀሐፊ ይመደባል፤
- ፰. የራሱን የአሰራር ደንብ ሊያወጣ ይችላል፡፡

**፲. የድርጅቱ ዋና ሥራ አስኪያጅ ሥልጣንና ተግባር**

- የኢንተርኖራይዙ ዋና ሥራ አስኪያጅ ለድርጅቱ ቦርድ ተጠሪ ሆኖ፡-
- ፩. የኢንተርኖራይዙን ሥራ ያደራጃል፤ ይመራል፤ ያስተዳድራል፤ ይቆጣጠራል፤

- 9. Determine the Orgnizational Structure and salary scale of inferior officials and employee of the Enterprise based on the level and salary ceiling of the General Manager decided by the Cabinet; Ensure implementation of same;
- 10. Members of the Board shall be jointly and severally liable for the injury the Enterprise encounters due to their failure to carefully discharge their function; however, a member dissenting on the basis of illegality of the decision shall not be liable for the resulting injury.

**9. Procedures of Board Meeting**

- 1. The Board shall meet at least once in a month;
- 2. It shall meet at the call of the chairperson wherever an emergency transpires or at least two members of the board make a request to that effect;
- 3. The agenda for a meeting shall reach members in advance;
- 4. It shall constitute quorum where the majority of its members are present;
- 5. Decision shall be made by majority vote; where there is a tie, the chairman shall have a casting vote;
- 6. The General Manager of the enterprise without having the right to vote may attend Board meetings;
- 7. Minutes of every meeting to be signed by members present; to this effect, it shall assign someone from among the workers of the enterprise as a recording secretary;
- 8. Develop its own internal rules of operations.

**10. Power and function of General Manager of the Enterprise.**

- General Manager of the enterprise shall be accountable to the Board and he shall:
- 1. Organize the work of the enterprise; manage and supervise the enterprise;

- ፪. ኢንተርኖራይዙ ከሦስተኛ ወገኖች ጋር የሚያደርገውን ግንኙነትና ድርጅቱ በሚያቀርባቸው ክሶች ድርጅቱን ወክሎ ይሰራል፤
- ፫. በቦርዱ በሚወሰነው መሠረት ለእርሱ ተጠሪ የሆኑ የሥራ ኃላፊዎችን ይቀጥራል፤ ያሰናብታል፤ ደመወዝና አባላቸውን ይወስናል፤
- ፬. በኢንተርኖራይዙ ውስጥ ደንብና አግባብ ባለው ሕግ መሠረት ሌሎች ሠራተኞችን ይቀጥራል፤ የሰናብታል፤ ደመወዝና አባላቸውን ይወስናል፤
- ፭. የኢንተርኖራይዙን ሂሳቦች በአግባቡ ይይዛል፤ ለድርጅቱ የባንክ ሂሳብ ይከፍታል፤ ያንቀሳቅሳል፤
- ፮. ለኢንተርኖራይዙ ሥራ ማስኬጃ የሚውል የአጭር ጊዜ ብድር ውል ይዋዋላል፤ ቦርዱን በማስፈቀድ የረዥም ጊዜ ብድር ይበደራል፤ ለእነዚህ አላማዎች ቦርዱን እየሰፈቀደ የድርጅቱን የሚንቀሳቀስና የማይንቀሳቀስ ንብረት በመያዣነት ሊሰጥ ይችላል፤ በቁጠባ ቤቶች ልማት መርሃ ግብሩ ስትራቴጂ ማዕቀፍ መሠረት ለመኖሪያ ቤቶች ልማት የሚያስፈልገውን የባንክ ብድር በአስተዳደሩ ውሳኔና ፍቃድ ይበደራል፤ ሥራ ላይ ያውላል፤ ከንግድ ቤቶች ሽያጭ ለመኖሪያ ቤቶች ድጋፍ የሚውለውን ለይቶ ሥራ ላይ ያውላል፤ ሂሳቡ በሚዘጋጀው መመሪያና ደንብ መሠረት ተለይቶ እንዲያዝ ያደርጋል፤
- ፯. የኢንተርኖራይዙን የሥራ መርሃ ግብር፤ በጀት እንዲሁም ውስጠ ደንብ አዘጋጅቶ ለቦርዱ ያቀርባል፤ ሲፀድቅም ተግባራዊ ያደርጋል፤
- ፰. በካቢኔ በሚወጣ መመሪያ መሠረት በድርጅቱ ሕልውና ላይ ወሳኝነት የሌላቸውን የድርጅቱን ቋሚ ንብረቶች ይሸጣል፤ ገንዘብ ወጪ ያደርጋል፤
- ፱. የቦርዱን ውሳኔዎች ይፈጽማል፤ ያሰፈጽማል፤
- ፲. ቦርዱ በሚወሰነው ሁኔታ ሪፖርት ያቀርብለታል፤
- ፲፩. አስፈላጊ ሆኖ በተገኘው መጠን ስልጣንና ተግባሩን ለድርጅቱ ሥራ ኃላፊዎችና ሠራተኞች በውክልና ይሰጣል፤
- ፲፪. በሥራው የሚመክርና በሥራ ግምገማዎች፤ በእቅዶችና ውሳኔዎች ላይ የሚወያይ የማኔጅመንት ኮሚቴ ያቋቁማል፤ ስብሰባውንም ይመራል፤
- ፲፫. በቦርዱ የሚሰጡትን ሌሎች ተግባሮች ይፈጽማል፤

- 2. Act as a representative of the enterprise in its relations with third parties and in lawsuits instituted by the enterprise;
- 3. Hire, assign and determine the functions of officials accountable to him on the basis of the decision to be made by the Board;
- 4. Hire, dismiss and determine the salaries and allowances of other workers in accordance with the internal regulations of the enterprise and relevant laws;
- 5. Handle accounts of the enterprise properly, and shall open and operates bank accounts of the enterprise;
- 6. Conclude short term loan contracts for operational costs of the enterprise and shall borrow long-term loan as per the authorization of the Board. To this effect, he may produce movable and immovable assets of the enterprise as objects of guarantee upon the authorization of the Board; Enter into bank loan necessary for development of residential houses in accordance with the framework of saving houses development program and strategy based on the decision and permission of the City Government;
- 7. Prepare and submit to the Board the work program and budget as well as the internal rules of the enterprise, and shall implement same upon approval;
- 8. Sell the fixed assets of the enterprise which do not have negative impact upon the existence of the enterprise and shall expend money on the basis of the directive to be issued by the Cabinet;
- 9. Implement, and cause the implementation of the decision of the Board;
- 10. Submit report to the Board as per the modality to be determined by the latter;
- 11. Delegate his powers and functions to subordinate officials and workers of the Enterprise to the extent it is found necessary;
- 12. Establish, and preside over the meetings of, a management committee which consults on the process of work and which debates on performance evaluations, plans and decisions;
- 13. Implement other activities to be assigned to him by the Board;

፲፬. ተግባሩንም በሚፈጽምበት ጊዜ በቸልተኝነት ወይም ሆነ ብሎ በድርጅቱ ላይ ለሚያደርሰው ጉዳት በሕግ ተጠያቂ ይሆናል፡፡

### ምዕራፍ ሁለት

### ስለድርጅቱ ሂሳብ አያያዝ ሥርዓትና ምርመራ

#### ፲፩. የድርጅት የሂሳብ አያያዝ ሥርዓት

ኢንተርኖራይዙ በንግድ አሠራር ተቀባይነት ያለው የሂሳብ አያያዝ ሥርዓት ይኖረዋል፡፡ ይህንኑ ተግባራዊ ለማድረግ ካቢኔው አስፈላጊ የሆኑ መመሪያዎችን ሊያወጣ ይችላል፡፡

#### ፲፪. የሂሳብ ዓመት፣ሂሳብ መዝጋትና ዓመታዊ ሪፖርት

፩. የኢንተርኖራይዙ የሂሳብ ዓመት በካቢኔ ይወሰናል፤

፪. ኢንተርኖራይዙ ቢያንስ በዓመት አንድ ጊዜ ሂሳቡን ይዘጋል፤ ዓመታዊ ሂሳብ የበጀት ዓመቱ ባለቀ በሦስት ወር ጊዜ ውስጥ መዘጋት አለበት፤

፫. ኢንተርኖራይዙ ስላለፈው ዓመት ሥራዎችና አቋሞች ሁኔታ፣ ስለተከናወኑ ተግባሮችና በቅርብ ሥራ ላይ ሊውሉ ስለታሰቡ ዋና ዋና እቅዶችና መርኃ ግብሮች ጭምር ሪፖርት ይዘጋጃል፤

፬. በዚህ አንቀጽ ንዑስ አንቀጽ ፪ መሠረት የኢንተርኖራይዙን ሂሳብ በወቅቱ አለመዘጋት የሚያስጠይቅ ይሆናል፤

፭. የሂሳብ ዓመት ከተዘጋ በኋላ ካቢኔው በሚያወጣው መርኃ ግብር መሠረት የተዘጋው ሂሳብ በዓመቱ በካቢኔው በሚሰየም የውጭ አዲተር ይመረመራል፡፡

#### ፲፫. ስለመጠባበቂያ ሂሳቦችና አጠቃቀም

፩. ኢንተርኖራይዙ ሕጋዊ የመጠባበቂያ ሂሳብ ይኖረዋል፤

፪. በሌላ ሕግ በተለየ ሁኔታ የተወሰነው እንደተጠበቀ ሆኖ፣ ኢንተርኖራይዙ ከተጣራ ትርፍ ላይ ፭ በመቶ በየዓመቱ እያነሳ ህጋዊ መጠባበቂያ ሂሳብ የድርጅቱ ካፒታል ፳ በመቶ እስኪያህል ድረስ ወደ መጠባበቂያ ሂሳቡ ይሰበስባል፤

፫. ሕጋዊ የመጠባበቂያ ሂሳብ

ሀ. ኪሳራን ለመሸፈን፤

ለ. ያልታሰቡ ወጪዎችንና ዕዳዎችን ለመሸፈን ሊውል ይችላል፡፡

14. Be liable in accordance with law for the damage he entails upon the enterprise negligently or intentionally in the discharge of his powers and functions.

### Chapter Two

### System of Accounts and Auditing

#### 11. Account System and Accounts of Enterprise

The system of handling accounts of the enterprise shall have an accounting system acceptable in commercial practice. In order to implement same the Cabinet may issue the necessary directives.

#### 12. Fiscal Year, closure of Accounts and Annual Report

1. The fiscal Year of the enterprise shall be determined by the Cabinet;
2. The Enterprise shall close its accounts at least once in a Year. Annual accounts must be closed within three months after the fiscal year has lapsed;
3. The enterprise shall prepare report about the activities and the status of the enterprise during the previous year, including achievements and major plans and programmes envisaged to be implemented soon;
4. The Failure to close accounts of the enterprise on time in accordance with Sub-Article (2) of this Article shall entail liability;
5. Accounts of the enterprise shall, after the closure thereof, be audited by an external auditor to be designated by the Cabinet as per the schedule to be issued by it.

#### 13. Reserve Funds and Their Utilization

1. The enterprise shall have a legal reserve Fund;
2. Subject to what has been stipulated otherwise by law, the enterprise shall set aside every year 5% of the net profit as a legal reserve fund and this shall continue until the legal reserve fund reaches 20% of the capital of the enterprise;
3. The legal reserve fund shall be used
  - a. To cover losses;
  - b. To cover un-foreseen expenditures and debts.

**፲፬. ስለግብርና ቀረጥ ክፍያ**

- ፩. የግብርና ቀረጥ ክፍያን በተመለከተ አግባብ ያላቸው ህጎች በድርጅት ላይ ተፈጻሚ ይሆናሉ፤
- ፪. ድርጅቱ በሌላ ሕግ መሠረት ከግብርና ከቀረጥ ነፃ ለመሆን ያለውን መብትና ሌላም ይህ ደንብ አያስቀርብትም፡፡

**፲፭. የአስተዳደሩ የትርፍ ድርሻ ክፍያ**

የዚህ ደንብ አንቀጽ ፱ ንዑስ አንቀጽ (፯) እንደተጠበቀ ሆኖ፣ኢንተርኖራይዙ የሂሳብ ዓመቱ ከተፈጸመበት ጊዜ አንስቶ ባሉት ሰባት (፯) ወራት ውስጥ የአስተዳደሩን የትርፍ ድርሻ ለአስተዳደሩ ፈሰስ ያደርጋል፡፡

**፲፮. የኦዲተሮች አመዳደብ**

- ፩. በሕግ ለከተማው አስተዳደር ዋና ኦዲተር መስሪያ ቤት የተሰጠው ሥልጣንና ተግባር እንደተጠበቀ ሆኖ፣ የኢንተርኖራይዙ ሂሳብ ካቢኔው በሚሰይማቸው የውጭ ኦዲተሮች ይመረመራል፤
- ፪. ካቢኔው የሚሰይማቸው የውጭ ኦዲተሮች በፌደራል ዋና ኦዲተርና በአስተዳደሩ ዋና ኦዲተር መሥሪያ ቤት የወጡ መመዘኛዎችን የሚያሟሉና ከማንኛውም ዓይነት ተጽእኖ ነጻ መሆናቸውን ማረጋገጥ አለበት፡፡

**፲፯. ሂሳብ የማስመርመር ግዴታ**

የኢንተርኖራይዙን ገንዘብ ወይም ንብረት የተረከበ፣ ወጪ ያደረገ፣ የከፈለ ወይም የሂሳቡ ኃላፊ የሆነ ማንኛውም ሰው ሲጠየቅ ሂሳቡን የማስመርመርና አስፈላጊውን መረጃ የማቅረብ ግዴታ አለበት፡፡

**፲፰. የኦዲተሮች ሥልጣን፣ ተግባርና ተጠያቂነት**

በልማት ድርጅቶች አዋጅ ቁጥር ፳፭/፲፱፻፹፬ አንቀጽ ፴፬ በተደነገገው መሠረት የንግድ ሕግ ቁጥር ፫፻፸፫፣ ፫፻፸፬፣ ፫፻፸፯፣ ፫፻፸፮ እና ፫፻፹ አስፈላጊው ለውጥ ተደርጎባቸው የኦዲተሮችን ሥልጣን፣ ተግባርና ኃላፊነት በሚመለከት ተፈጻሚ ይሆናሉ፡፡

**14. Payment of Taxes and Duties**

1. Relevant laws shall be applicable to the enterprise in respect of the payment of tax and duties;
2. This Regulation shall not deprive the enterprise the rights and other benefits to be exempted from taxes and duties on the basis of other laws.

**15. Dividend Accruing To the City Government**

Subject to Article 7, Sub-Article (9) of this Regulation the enterprise shall pay the dividend accruing to the City Government within the period of 7 (seven) months starting from the end of the Fiscal year.

**16. Assignment of Auditors**

1. Notwithstanding the powers and functions vested upon the Auditor General office of the City Government, accounts of the enterprise shall be audited by external auditors to be designated by the Cabinet;
2. The Cabinet must ensure whether external auditors to be designated satisfy the criteria issued by the Auditor General of the Federal Government and by the Auditor General Office of the City Government and that they are free from any influence.

**17. Duty to be Audited**

Any person who has received, expended, paid, the money or any person who is in charge of the property or money of the enterprise has the duty to be audited whenever he is required to do so.

**18. The powers, Functions and Liability of Auditors**

The Commercial Code Articles 373,374,376,377 and 380 shall be applicable as regards the powers, functions and responsibilities of auditors with the necessary modifications being made as stipulated by the public Enterprises proclamation No. 25/1992 Article 34.

## **ምዕራፍ ሦስት** **የድርጅት መዋሐድና መከፋፈል**

### **፲፱. መሠረቱ**

- ፩. ኢንተርኖራይዙ እንደየአግባቡ ከሌላ ድርጅት ጋር አንዱ ሌላውን በመጠቅለልም ሆነ አንድ ሌላ አዲስ ድርጅት በመፍጠር እንዲዋሐዱ ካቢኔው በሚያወጣው ደንብ ሊደነገግ ይችላል፡፡
- ፪. ኢንተርኖራይዙ ሁለት ወይም ከሁለት በላይ የሆኑ አዲስ ድርጅቶች እንዲሆን በካቢኔ በሚወጣ ደንብ መሠረት ሊከፋፈል ይችላል፡፡

### **፳. ስለ ዕዳና ሂሳብ**

- ፩. ኢንተርኖራይዙ ከአበዳሪ ባንክ ወይም ድርጅት ጋር የብድር ስምምነት አድርጎ እዳው ገና ያልተከፈለ ከሆነ ከመዋሐዱ ወይም ከመከፋፈሉ በፊት የአበዳሪውና የዋስትና ሰጪውን ስምምነት መጠየቅ አለበት፡፡
- ፪. ለማዋህድ ወይም ለመከፋፈል ሲታሰብ ኢንተርኖራይዙ እዳ ያለበት ከሆነና በገንዘብ ጠያቂዎች በኩል የሚፈለግበትን ግዴታ ለመፈጸም የማይችል ከሆነ መዋሐዱም ሆነ መከፋፈሉ አይፈቀድም፡፡
- ፫. ኢንተርኖራይዙ የሚዋህድ ወይም የሚከፋፈል ሲሆን ካለፈው የሂሳብ ዓመት መጀመሪያ አንስቶ መዋህዱ ወይም መከፋፈሉ እስከተፈጸመበት ጊዜ ድረስ ያለውን ሂሳብ ይዘጋል፤ በኦዲተርም ይመረመራል፡፡

### **፳፩. የመብትና ግዴታ መተላለፍ**

- ፩. ኢንተርኖራይዙ በመዋህድ ምክንያት ሕልውናውን ሲያጣ መብትና ግዴታው ወደ ሚጠቀልለው ወይም በመዋህድ ወደሚፈጠረው አዲስ ድርጅት ይተላለፋል፡፡
- ፪. ኢንተርኖራይዙ ከተከፋፈለ መብትና ግዴታው በዚህ ደንብ አንቀጽ ፲፰ በተመለከተው የመብትና ግዴታ ምደባ መሠረት በመከፋፈሉ ወደሚፈጠሩት አዲስ ድርጅቶች ይተላለፋል፡፡

## **Chapter Three**

## **Amalgamation and Division of the Enterprises**

### **19. Principle**

1. It may be stipulated by Regulation to be issued by the cabinet to incorporate another new enterprise through the inclusion of one of them by the other or by founding a new enterprise as the case may be.
2. The enterprise may be divided into two or more new enterprises by Regulation to be issued by the Cabinet.

### **20. Debts and Accounts**

1. If the Enterprise has not yet paid the debts it owes to a credit institution or bank and guarantors must secure the consent of them before it is amalgamated or divided.
2. Amalgamation or division may not be allowed where the enterprise owes debts and is unable to fulfill its obligations with respect to creditors.
3. Where the Enterprise is to be amalgamated or divided it shall close the accounts thereof by beginning with the end of the fiscal year until the date of the amalgamation or division.

### **21. The Transfer of Rights and Duties**

1. The rights and duties of the enterprise which loses its existence on account of amalgamation shall be transferred to the enterprise absorbing it or to the new one to be incorporated as a result of the amalgamation.
2. The rights and duties of the Enterprise where it is divided shall be transferred to new enterprises to be created as a result of the division in accordance with the assignment of rights and duties set out under Article 18 of this Regulation.

**፳፪. ኢንተርኘራይዙ ሲከፋፈል መብትና ግዴታ አመዳደብ**

፩. ኢንተርኘራይዙ ሲከፋፈል፡-

ሀ. መብትና ግዴታው በመከፋፈል ወደሚፈጠሩት ድርጅቶች የሚመደበው በካቢኔ በሚወጣ ደንብ በሚወሰነው መሠረት ይሆናል፤

ለ. ቦርዱ የኢንተርኘራይዙን መከፋፈል ውሳኔ የያዘና መብትና ግዴታው በመከፋፈል በተፈጠሩት ድርጅቶች መካከል እንዴት እንደተመደበ የሚያሳይ የተሟላ ሪፖርት ያዘጋጃል፤

ሐ. የሪፖርቱ አንድ ቅጂ በመከፋፈል የተፈጠረው እያንዳንዱ ድርጅት በሚቋቋምበት ጊዜ ለካቢኔ ይቀርባል፤ በመከፋፈሉ የተፈጠረው እያንዳንዱ ድርጅትም አንድ ቅጂ ይሰጠዋል፤

መ. ካቢኔው የሪፖርቱን ዋና ዋና ነጥቦች የያዘ ማስታወቂያ በአዲስ ልሳን ጋዜጣ ታትሞ እንዲወጣ ያደርጋል፡፡

፪. የዚህ አንቀጽ ንዑስ አንቀጽ (፩) ድንጋጌ ቢኖርም፤ በመከፋፈል የተፈጠሩት ድርጅቶች ሁሉ የተከፋፈለው ኢንተርኘራይዝ ለሦስተኛ ወገኖች የገባውን ግዴታ በሚመለከት በአንድነትና በነጠላ ኃላፊነት አለባቸው፡፡

**ምዕራፍ አራት**

**ስለ ኢንተርኘራይዙ መፍረስና ሂሳብ ሰለማጣራት**

**፳፫. ኢንተርኘራይዙ የሚፈርስባቸው ምክንያቶች**

ኢንተርኘራይዙ ከሚከተሉት ምክንያቶች በአንዱ ሊፈርስ ይችላል፡-

፩. ኢንተርኘራይዙ የተቋቋመበት ሥራ ሲያልቅ፤

፪. ድርጅቱ የተቋቋመበት አላማ ሲከሸፍ ወይም ሊፈፀም የማይችል ሲሆን፤

፫. ከመቶ ሰባ አምስት እጅ (፸፭ በመቶ) የሚሆነው የተከፈለው የድርጅቱ ካፒታል ሲጠፋ፤

፬. ካቢኔው የኢንተርኘራይዙን ሕልውና የሚነካ ውሳኔ ሲሰጥ፤ ወይም

፭. የኢንተርኘራይዙ መክሰር በፍርድ ቤት ሲወሰን፡፡

**22. Assignment of Rights and Duties During Division of the Enterprise**

1. The enterprise which is in the process of division:

a. Shall have its rights and duties assigned to the enterprises to be incorporated as a result of the division as per the stipulations of the regulation to be issued to this effect by the Cabinet;

b. The Board shall prepare a complete report which contains the decision of the division and the assignment of the rights and duties of the new enterprises emerging from the division;

c. One copy of the report shall be submitted to the Cabinet upon the incorporation of each enterprise out of the division while the other copies shall be distributed among such new enterprises;

d. The Cabinet shall cause a notice which contains the highlights of the report to be published in the Addis Lisan Gazette.

2. Notwithstanding the provisions of sub-Article (1) of this Article, all enterprises incorporated as a result of the division shall, jointly and severally, be liable as regards obligations that their common predecessor has owed to third parties.

**Chapter Four**

**Dissolution and Liquidation of the Enterprise**

**23. Grounds for Dissolution of the Enterprise**

The enterprise may be dissolved on account of one of the following grounds:

1. Where the work for which the enterprise has been established is completed;

2. Where the objective for which the enterprise has been established has aborted, or where it is impossible to achieve it;

3. Where 75% (seventy five percent) of the paid capital of the enterprise is lost;

4. Where the cabinet makes a decision which affects the existence of the Enterprise;

5. Where it is decided by a court that the Enterprise has come bankrupt.

**፳፬. በኪሳራ ጊዜ ስለሚደረግ ሂሳብ ማጣራት**

- ፩. የመክሰር ስርዓትን በሚመለከት በልማት ድርጅቶች አዋጅ ቁጥር ፳፭/፲፱፻፹፬ አንቀጽ ፵ በተደነገገው መሠረት የንግድ ሕግ ፭ኛ መጽሐፍ ድንጋጌዎች አስፈላጊ ለውጥ ተደርጎባቸው በኢንተርኔት-ይዘት ላይ ተፈፃሚ ይሆናሉ፡፡
- ፪. በንግድ ሕግ ቁጥር ፩ሺ፩፻፲፮ (፩) እና (፪) የተደነገገው ቢኖርም፣ ፍርድ ቤት የኢንተርኔት-ይዘት መክሰር የሚጣራበት ሁኔታ በንግድ ሕግ መሠረት በአጭር ሥነ-ሥርዓት እንዲመራ ሊወሰን ይችላል፡፡

**፳፭. ስለሂሳብ አጣሪዎች ሹመት፣ ተግባርና ሥልጣን**

- ፩. በዚህ ደንብ አንቀጽ ፳፮(፩) እስከ (፱) የተመለከቱት ሁኔታዎች ሲያጋጥሙ ካቢኔው በፌደራል ዋና ኦዲተር ወይም በከተማ አስተዳደሩም ዋና ኦዲተር መሥሪያ ቤት የወጣውን መመዘኛ የሚያሟላ እና የድርጅቱ ሠራተኛ ያልሆነ አንድ ወይም ከአንድ በላይ ሂሳብ አጣሪዎች ይሾማል፡፡ በቂ ምክንያት ሲያጋጥም ካቢኔው አጣሪዎችን ይሸርና በምትካቸው ሌሎችን ይሾማል፡፡
- ፪. ሂሳብ አጣሪዎች በመፍረስ ላይ ያለውን ድርጅት መዝገቦችና ሂሳቦች ይረከባሉ፡፡
- ፫. ካቢኔው በተለየ ሁኔታ ካልወሰነ በስተቀር ሂሳብ አጣሪዎች የድርጅቱን ንብረት በኃላፊነት ይይዛሉ፤ በሥራ አፈፃፀማቸውም በዚህ ደንብ ለቦርዱና ለዋናው ሥራ አስኪያጅ የተሰጠው ሥልጣንና ኃላፊነት ይኖራቸዋል፤ ሆኖም ግዴታቸው ያላለቀ ውሎችን ለመፈፀም ወይም የሂሳብ ማጣራቱን ተግባር ለማሳካት አስፈላጊ ሆኖ ካልተገኘ በስተቀር አዲስ ሥራ መጀመር አይችሉም፡፡
- ፬. ቦርዱ ካለፈው የሂሳብ ምርመራ መጨረሻ ጀምሮ የሂሳብ ማጣራት ተግባር እስከተጀመረበት ቀን ያለውን ጊዜ የሚሸፍንና ስለድርጅቱ ሪፖርት ያቀርባል፡፡

**24. Liquidation in the Event of Bankruptcy**

1. The Provision of Book 5 of the Commercial Code shall be applicable to the enterprise with necessary modifications being made to them as per the stipulations made by Article 40 of Public Enterprises proclamation No.25/1992 as regards bankruptcy.
2. Notwithstanding the provisions of Article 1166(1) and (2) of the Commercial Code, a Court may order the investigation of bankruptcy of the Enterprise to be conducted in an accelerated procedure as per the Commercial Code.

**25. Appointment, power and functions of liquidators**

1. Where situations set under Sub-Article(1) up to (4) of Article 27 of this Regulation, are encountered, the Cabinet shall appoint one or more auditors who satisfy the Criteria set by the Federal Auditor-General or by the Auditor General Office of the City Government and who do not have employment relations with the Enterprise. Where a sufficient cause exists, the Cabinet shall dismiss the auditors and shall appoint other auditors in their place.
2. Liquidators shall receive the records and accounts of the enterprise which is in the process of dissolution.
3. Unless the Cabinet decides otherwise, liquidators shall keep the property of the enterprise responsibly; They shall have the powers and functions given by this Regulation to the Board and the General Manager in the performance of their work; They may not, however, launch a new undertaking unless it is found necessary to perform contracts whose obligations has not been fully effected or to accomplish the work of liquidation.
4. The board shall prepare and submit to liquidators a report covering the time between the end of the previous audit term and the start of the Job of liquidation and stating the status of the position of the enterprise.

፭. ሂሳብ አጣሪዎችና ቦርዱ የድርጅቱን መብቶችና ግዴታዎች ባጭሩ የያዘ መግለጫ በጋራ አዘጋጅተው ይፈርመብታል፡፡

፮. ካቢኔው በተለየ ሁኔታ ካልወሰነ በቀር ቦርዱና ዋናው ሥራ አስኪያጅ ሂሳብ አጣሪዎችን በሥራቸው ይረዷቸዋል፡፡

## ፳፮. ባለገንዘቦችን ስለመጥራት

፩. ሂሳብ አጣሪዎች ኢንተርኖራይዙ የሚፈርስ መሆኑንና ያላቸውን የገንዘብ ጥያቄ በማስረጃ በማስደገፍ እንዲቀርቡ ለባለገንዘቦች ያስታውቃል፡፡

፪. ስማቸው በኢንተርኖራይዙ መዝገብ ተይዞ ለሚገኙት በሌላ ሁኔታ ሊታወቁ ባለገንዘቦች ማስታወቂያ በሪከማንዴ ይሰጣቸዋል፤ ሌሎች ባለገንዘቦች በአዲስ ልሳን ጋዜጣ በየሳምንቱ በሚወጡ ሦስት ተከታታይ ማስታወቂያዎች እንዲያውቁ ይደረጋል፤ ባለገንዘቦቹ እንደነገሩ ሁኔታ ደብዳቤ ከደረሳቸው ወይም የመጨረሻ የጋዜጣ ማስታወቂያ ከወጣበት ቀን ጀምሮ በዘጠና (፺) ቀን ውስጥ የገንዘብ ጥያቄያቸውን እንዲያቀርቡ ይጠበቃል፡፡

፫. ሂሳብ አጣሪዎች ስለኢንተርኖራይዙ የሂሳብ አቋም መግለጫ አዘጋጅተው ስለእዳው አከፋፈል ያላቸውን ሐሳብ፣ የባለገንዘቦችን ዝርዝርና የአከፋፈሉን ቅደም ተከተል (የሚኖር ከሆነ) በመጨረሻ ለካቢኔው ያቀርባሉ፡፡

፬. ካቢኔው ሂሳብ አጣሪዎች ያዘጋጁትን ሂሳብ አቋም መግለጫ መሠረት በማድረግና ስለእዳው አከፋፈል ያቀረቡትን ሂሳብ በማመዛዘን፡-

ሀ. የገንዘብ ጥያቄዎችን በማስረጃ በማስደገፍ ላቀረቡት ባለገንዘቦች ክፍያ እንዲፈፀም ይፈቅዳል፤

ለ. የኢንተርኖራይዙ ጥሬ ገንዘብ ለባለገንዘቦች መከፈል ያለበትን እዳ የማይሸፍን ሆኖ ሲገኝ የሦስተኛ ወገኖች መብት ሳይነካ በሚያፀድቀው የሽያጭ ዘዴ አማካይነት የድርጅቱን ንብረቶች ሂሳብ አጣሪዎች እንዲሸጡ ይፈቅዳል፡፡

5. The liquidators and the Board shall jointly prepare and sign a brief containing the rights and duties of the Enterprise.

6. Unless the Cabinet decides otherwise, the Board and the General Manager shall assist the liquidators in their work.

## 26. Summoning Creditors

1. The liquidators shall inform creditors that the enterprise is due to be dissolved and to present their financial claims with a support of evidence.

2. Notice shall be sent by registered letter to creditors whose names are kept in the records of the enterprise and otherwise identified. Other creditors shall be informed by means of three consecutive notices to be published in the Addis Lisan Gazette. The Creditors shall be expected to submit their financial claims within 90 days starting from the date of their receipt of letter or the last notice of Gazette to this effect, as the case may be.

3. The liquidators shall prepare and submit ultimately to the Cabinet a financial statement of the enterprise, together with their proposal as regards the mode of payment of the debts of the enterprise, a lost of creditors and the order to be followed in the payment of debts, if any.

4. The Cabinet, marking as a basis the financial statement prepared by the liquidators and by considering the proposal submitted as regards the mode of payment of debts, shall:

a. Authorize payment to be effected to those creditors who have submitted their claims with a support of evidence;

b. Authorize liquidators to sell the assets of the enterprise as per the methods of sell developed by it and in a manner not prejudicing the rights of third parties wherever the cash of the enterprise fails to cover the payment of debts.

፭. የኢንተርኖራይዙ ጠቅላላ ንብረት እዳውን ለመክፈል በቂ በማይሆንበት ጊዜና የተፈቀደው ካፒታል በሙሉ ሳይከፈል ከቀረ ሂሳብ አጣሪዎች ቀሪው ሂሳብ እንዲከፈል ካቢኔውን ይጠይቃል፡፡

**፳፯. የባለገንዘቦችን መብት ስለመጠበቅ**

፩. የታወቁ ባለገንዘቦች በዚህ ደንብ አንቀጽ ፳፭ ንዑስ አንቀጽ (፪) በተመለከተው የጊዜ ገደብ ውስጥ ጥያቄያቸውን ሳያቀርቡ የቀሩ እንደሆነ ሊከፈላቸው የሚገባ ገንዘብ በሕግ የተወሰነው የጊዜ ገደብ እስኪያበቃ ድረስ በባለገንዘቦቹ ስም በባንክ ተቀማጭ ይሆናል፡፡

፪. ባልተጠናቀቁ የኢንተርኖራይዙ ሥራዎች መነሻነት የሚቀርቡ የገንዘብ ጥያቄዎችን ለመሸፈን የሚያስፈልገው ገንዘብ ወይም ባለገንዘቦች ዋስትና ያልተሰጣቸው ከሆነ ክርክር ያስነሱ ዕቃዎችን ለመሸፈን የሚያስፈልገው ገንዘብ ክርክሩ እስከሚወሰን ድረስ ለብቻ ተቀማጭ ሆኖ ይያዛል፡፡

፫. በኢንተርኖራይዙ መዝገብ ያልታወቁ ገንዘብ ጠያቂዎች የገንዘብ ጥያቄያቸውን በአንቀጽ ፳፯ ንዑስ አንቀጽ (፪) በተወሰነው ጊዜ ያላቀረቡት ከአቅም በላይ በሆነ ምክንያት ከሆነ በትርፍነት ለአስተዳደሩ ከገባው ሀብት ላይ እንዲከፈላቸው ሊጠይቁ ይችላሉ፤ እንዲሁም በሂሳብ አጣሪዎች ቸልተኝነት ምክንያት የልተከፈላቸው ባለገንዘቦች ሂሳብ አጣሪዎችን በኃላፊነት ሊጠይቁ ይችላሉ፡፡

5. The liquidators shall request the Canonet for the remaining balance to be paid where the total asset of the enterprise is not found sufficient to pay debts and where the authorized capital of the enterprise has not been fully paid.

**27. Protecting the Rights of Creditors**

1. If known creditors fail to bring their claims within the time limit set forth under Article 25(2) of this Regulation, the money which should be paid to them shall be deposited at a Bank in the names of the creditors until lapse of the period of limitation stipulated by law.

2. The money which is required to cover financial claims to be brought on account of incomplete works of an enterprise or if guarantee has not already been undertaken to creditors and to money which is required to cover the cost of goods constituting the subject-matter of a dispute shall be kept separately until the dispute is decided.

3. Creditors who are unknown by the records of the enterprise but who have brought their financial claims after the enterprise has ceased to exist may demand payment out of the profit paid to the Government, provided that it is for reasons beyond their control that they have failed to present financial claims within the period of time set under Article 27(2). Likewise, creditors who have not secured payment due to the negligence of liquidators may hold the liquidators liable.

**፳፰. የመጨረሻ የሀብትና ዕዳ መግለጫ እና የመፍረስ ማስታወቂያ ስለማውጣት**

፩. ባለገንዘቦች ከተከፈላቸውና ሊቀርቡ የሚችሉ የገንዘብ ጥያቄዎችን ለመሸፈን የሚያስፈልገው ገንዘብ በዚህ ደንብ አንቀጽ ፳፮ በንዑስ አንቀጽ (፩) እና (፪) መሠረት ተቀማጭ ከሆነ በኋላ ሂሳብ አጣሪዎች ድርጅቱ ትርፍ ሀብት ካለው ይህንኑ የሚያሳይ የመጨረሻ የሀብትና የዕዳ መግለጫ አዘጋጅተው ለካቢኔው ያቀርባሉ፤ እንዲሁም ለአስተዳደሩ ፋይናንስና ኢኮኖሚ ልማት ቢሮና ለአስተዳደሩ ዋና ኦዲት መሥሪያ ቤት ግልባጭ ያደርጋሉ፡፡

፪. የዋና ኦዲተር መሥሪያ ቤት የሚሰጠው አስተያየት ካለው ወዲያውኑ ለአስተዳደሩ ፋይናንስና ኢኮኖሚ ልማት ቢሮና ለካቢኔው ያቀርባል፤ ካቢኔው የፋይናንስና ኢኮኖሚ ልማት ቢሮን ስምምነት በማግኘት የመጨረሻውን የሀብትና የዕዳ መግለጫ ሲያፀድቀው ወዲያውኑ ድርጅቱ እንዲፈርስ መወሰኑን በመግለጽ የደንብ ረቂቅ ያዘጋጃል፡፡

፫. በሚወጣው ደንብም ኢንተርኘራይዙ የተቋቋመበት ደንብ ተሽሮ የድርጅቱ ሕልውና ያበቃል፡፡

፬. የፈረሰ ድርጅት የሂሳብና ተዛማጅ መዝገቦች በአዲስ አበባ ከተማ አስተዳደር ተቀምጠው ለ፲ ዓመት ይቆያሉ፡፡ እነዚህን መዝገቦች ለማየት የሚፈልጉ ሰዎችም ተገቢውን የአገልግሎት ክፍያ በመክፈል መመርመር ይችላሉ፡፡

**፳፱. ለከተማ አስተዳደሩ ገቢ ስለሚሆን ሀብት**  
ፈርሶ ሂሳብ የተጣራው ኢንተርኘራይዝ ትርፍ ሀብት ለፋይናንስና ኢኮኖሚ ልማት ቢሮ ገቢ ይሆናል፡፡

**28. Issuance of a Final Assets and Liabilities Statement and Notice Of Dissolution**

1. Liquidators shall, where the enterprise has already secured profit, prepare and submit to the Cabinet a final assets and liabilities statement, after payment has been effected to creditors and after the money which suffices to cover financial claims that might be brought has been set aside in accordance with Sub-Articles (1) and (2) of Article 26; They shall also send a carbon copy of it to the Finance and Economic Development Bureau and the Auditor General Office of the City Government.
2. Where the Auditor General of the Government has to provide some suggestion, it shall forthwith forward its suggestions to the finance Bureau of the City Government and to the Cabinet. Where the latter has approved the final Assets and Liabilities Statement by securing the consent of the Finance and Economic, Development Bureau, it shall forthwith declare that the dissolution of the enterprise is decided and shall Produce draft Regulation to this effect.
3. The Regulation with which the enterprise has come into being shall be repealed by the regulation to be issued, and the enterprise shall cease to exist.
4. The Books of accounts and related records of the dissolved enterprise shall be kept and maintained for 10 years in the Addis Ababa City Government Office. Persons who want to examine these books and records may do it by paying proper service fee.

**29. Assets to be payable to the City Government**  
The remaining assets of the dissolved enterprise subject to liquidation shall be payable to the Finance and Economic Development Bureau of the City Government.

**ክፍል አራት**

**ልዩ ልዩ ድንጋጌዎች**

**፱. ስለሌሎች ሕጎች ተፈፃሚነት**

በዚህ ደንብ በሌላ ሁኔታ ካልተወሰነ በስተቀር አግባብነት ያላቸው የፍትሐብሔር ሕግና የንግድ ሕግ ድንጋጌዎች በአንተርፕራይዙ ላይ ተፈፃሚ ይሆናሉ፡፡

**፴፩. ደንቡ የሚፀናበት ጊዜ**

ይህ ደንብ ከመጋቢት ፲፪ ቀን ፪ሺ፬ ጀምሮ የፀና ይሆናል፡፡

**አዲስ አበባ**

**መጋቢት ፲፪ ቀን ፪ሺ፬ ዓ.ም**

**ኩማ ደመቅሳ**

**የአዲስ አበባ ከተማ ከንቲባ**

**PART FOUR**

**MISCELLANEOUS PROVISIONS**

**30. The Applicability of other laws**

Relevant provisions of the Civil Code and Commercial Code shall be applicable to the enterprise unless otherwise indicated by this Regulation.

**31. Effective Date**

This Regulation shall be effective as of 21<sup>st</sup> of March 2012.

**Done at Addis Ababa**

**On this 21<sup>st</sup> day of March 2012**

**Kuma Demeksa**

**Mayor of Addis Ababa City**