INYANDIKOMVUGO Y'INAMA ISANZWE Y'INAMA NJYANAMA Y'AKARERE KA NYAMAGABE YATERANYE KU WA 26 UKWAKIRA 2014.

Ku Cyumweru tariki ya 26 Ukwakira 2014, mu cyumba cy'inama cy'Akarere ka Nyamagabe "Innovation Center" hateraniye inama isanzwe y'Inama Njyanama y'Akarere ka Nyamagabe.

Umuyobozi w'Inama Njyanama Bwana ZINARIZIMA Diogène amaze gusuzuma ko umubare wa ngombwa ugenwa n'itegeko (nibura 2/3 by'abagize Inama Njyanama y'Akarere) wuzuye; yatangije inama aranayiyobora.

Inama yitabiriwe n'Abajyanama 24 kuri 31 bagize Inama Njyanama y'Akarere ka Nyamagabe. Inama yitabiriwe kandi na bamwe mu bagize Inteko Ishinga Amategeko y'u Rwanda ari bo:

- Depite MUKAMURANGWA SEBERA Henriette
- Depite NYANDWI Joseph Desiré
- Depite NYIRARUKUNDO Ignatienne

Iyo nama yanatumiwemo kandi yitabirwa n'Umunyamabanga Nshingwabikorwa w'Akarere, abakozi b'Akarere, Abanyamabanga Nshingwabikorwa b'Imirenge n'abakuriye serivisi zikorera mu Karere.

Umuyobozi w'Inama yibukije abayitabiriye ingingo ziteganyijwe ku murongo w'ibyigwa ari zo zikurikira:

1. Kwemeza inyandikomvugo y' inama isanzwe y'Inama Njyanama y'Akarere ka Nyamagabe yateranye tariki ya 07 Nzeri 2014.
2. Kungurana ibitekerezo kuri raporo ya "Audit Committee" y'Akarere ka Nyamagabe iheruka.
3. Gusuzuma no kwemeza gahunda y'ishyirwa mu bikorwa ry'imihigo y'umwaka wa 2014-2015.
4. Gusuzuma raporo y'imikoreshereze y'ingengo y'imari y'Akarere ka Nyamagabe mu gihembwe cya I cy'umwaka wa 2014-2015.
5. Gusuzuma raporo ya Komisiyo y'Iterambere ry'Imibereho Myiza y'Abaturage ku birebana n' amabwiriza agenga abakozi bo mu ngo.
6. Gusuzuma raporo ya Komisiyo y'Imiyoborere Myiza ku butaka bwasabwe na MUTAGOMA Bernard buri mu mutungo bwite w'Akarere ka Nyamagabe .
7. Kungurana ibitekerezo ku mushinga w' iyagurwa rya " Centre " y'ubucuruzi ya Kitabi
8. Ibindi.

Mu bindi abagize Inama Njyanama bemeje ku bwumvikane busesuye ko biga ku birebana no kwamagana ibihuha n'abapfobya Jenoside yakorewe Abatutsi muri Mata 1994.

I. KWEMEZA INYANDIKOMVUGO Y' INAMA ISANZWE Y'INAMA NJYANAMA Y'AKARERE KA NYAMAGABE YATERANYE TARIKI YA 07 NZERI 2014.

Inyandikomvugo y'inama isanzwe y'Inama Njyanama y'Akarere ka Nyamagabe yateranye ku wa 07 Ukwakira 2014, imaze gusomwa mu ruhame no gukorerwa ubugororangingo yemejwe ku bwumvikane busesuye .

II. KUNGURANA IBITEKEREZO KURI RAPORO YA "AUDIT COMMITTEE" Y'AKARERE KA NYAMAGABE IHERUKA.

Kuri iyi ngingo, umuyobozi wa "Audit Commitee" Bwana BACONDO Jean Baptiste yahawe ijambo ageza ku Nama Njyanama raporo irambuye igaragaramo incamake y'ibyagaragajwe na raporo y'Umugenzuzi Mukuru w'Imari ya Leta.

1. Incamake y'ibyagaragajwe n'Umugenzuzi Mukuru w'Imari ya Leta.

A) Amafaranga yinjizwa n'Akarere.

a) Byaragaragaye ko hari amafaranga yinjizwa aturutse ku misoro ariko agatinda kugezwa ahabigenewe. Ubukererwe buri hagati y'iminsi 2 na 43.

Ibyemezo byo gukemura icyo kibazo byarafashwe. Ubu imisoro yakirwa n'ababigize umwuga hifashishijwe amasezerano. Iki kibazo kizakemuka burundu.

b) Ibibazo mu micungire y'ubukode bw'ubutaka.

- Akarere gakodesha bumwe mu butaka bwako gakoresheje amasezerano, ariko hari amasezerano 8 atagaragara.
- Hari ikinyuranyo hagati y'amafaranga yemejwe n'amasezerano n'agomba kwinjira hakurikijwe ibiciro byemejwe.
- Amafaranga aturuka k'ubukode ntagaragara neza mu bitabo by'imari ku buryo bitoroshye kugereranya ayinjiye n'ayagombaga kwinjira.

➢ Imicungire y'imisoro k'ubutaka

Byaragaragaye ko amafaranga angana na Miliyoni mirongo irindwi n'eshanu n'Ibihumbi Magana atandatu na mirongo inani na bitatu na Magana ane na mirongo itanu n'atatu (75,683,453 frw) yagombaga kwinjira nk'umusoro k'ubutaka, ariko hinjiye gusa angana na Miliyoni mirongo itatu n'imwe n'Ibihumbi Magana arindwi na mirongo ine n'abiri na Magana abiri na mirongo itatu n'ane (31,742 ,234 frw). Ikinyuranyo ntabwo kigaragara mu bitabo by'imari.

- Imisoro ku bukode bw'amazu

Igenzura ryagaragaje ko ubukode bugaragara hagati y'abakodesha na banyir'amazu butandukanye na Liste iri ku Karere.

B) Ingengo y'Imari

Hari ikinyuranyo hagati y'ingengo y'imari ivuguruye yemejwe n'Inama Njyanama n'ingengo y'imari nk'uko yashyizwe mu bikorwa kinyuranyo kingana na Miliyoni Magana atandatu na mirongo itatu n'eshanu n'Ibihumbi birindwi n'Ijana na mirongo icyenda n'atanu (635,007,195 Frw).

Ibibazo byaba bikomoka mu kwinjiza ingengo y'imari ivuguruye muri "smart IFMS". MINECOFIN yandikiwe ibaruwa isaba kubikosora.

Kudakoresha amafaranga yose yagenwe no kurenza ayagenwe (under and over spending).

Ibi byaba biterwa ahanini no gukosora ibyanyujijwe ku ngengo y'imari itariyo (mis postings)

➢ **Ikoreshwa ry'amafaranga**

Hagaragaye ubwishyu bungana na Miliyoni icyenda n'Ibihumbi magana abiri na mirongo itandatu na bitandatu (Frw 9,266,000) butagira impapuro mpamo : listes z'ubudehe, ibyemezo ko amafaranga yakiriwe.....

Hagaragaye kandi aho amategeko agenga amasoko ya Leta atubahirijwe. Urugero ni aho hatanzwe isoko ry'ibikoresho byo kubaka amashuri mu Murenge wa Mugano. Hashyizwe mu masezerano ko ibihano bikomoka k'ubukererwe bitazarenga 5% kandi amategeko avuga 10%.

Hagaragaye kandi kutubahiriza amasezerano mu isoko ry'inka zo gufasha abacitse ku icumu rya Jenoside yakorewe Abatutsi, abatishoboye na gahunda ya girinka. Rwiyemezamirimo ntabwo yubahirije ibisabwa cyane cyane aho yagombaga gutanga inka zihaka.

Ikimpoteri kidakoreshwa. Ikimpoteri cyo gukusanyirizamo imyanda ndetse n'imashini zo gukora ibicanwa bivuye mu myanda nazo ntabwo zikora.

Impamvu nyamukuru yaba ngo ari uko rwiyemezamirimo wari watsindiye isoko ry'isuku yataye akazi kandi gushaka undi bifata igihe.

Imirimo yahagaze : Akarere kasinye amasezerano yo gusana Guest House ku mafaranga Miliyoni cumin a zirindwi n'Ibihumbi ijana n'umunani na Magana abiri na mirongo itanu (17,108,250 frw). Kubera imikorere mibi ya rwiyemezamirimo, amasezerano yarasheshwe. Agaciro k'imirimo yakozwe kangana na Miliyoni zirindwi n'Ibihumbi Magana acyenda na mirongo ine na bibiri n'Ijana na cumi n'abiri (7,942,112 frw) naho ubwishyu bwakozwe bungana

na Miliyoni icyenda n'Ibihumbi Magana atanu na mirongo ine na birindwi na Magana atatu na mirongo inani na rimwe(9,547,381 frw).

Iki gihombo kizishyurwa na garentie. Imirimo isigaye izashakirwa undi rwiyemezamirimo.

Urutonde rw'abagenerwa bikorwa (abafashwa): uru rutonde ruranengwa kuba rukoze muri excel bityo bikaba byoroshye guhindurwa hato na hato. Hagaragaye kandi abantu bagera kuri 32 bafashwa kandi batagaragara ku rutonde, bikaba bigoye kwemeza niba babikwiriye.

- **Imicungire y'amafaranga**

Guhuza ibitabo bya cash n'ibituruka muri BNR. Byaragaragaye ko hari ibinyuranyo byinshi.

Hari amakosa BNR igomba gukosora, izakomeza yibutswe.

Imicungire y'amakonti ari muri SACCO.

Akarere kafunguye amakonti 17 muri SACCO kugira ngo yoroshye imicungire y'amafaranga yinjizwa n'imirenge, nyuma ayo makonti ntabwo yinjijwe mu ibaruramari ry'Akarere, nyuma aya makonti yaje kwegurirwa Imirenge ariko hakenewe ko yakorerwa « bank reconciliations »,

- **Imyenda igomba kwishyuzwa.**

Hari umwenda ukomoka ku bukode bw'inzu y'Akarere ungana n'ibihumbi magana inani na makumyabiri (820,000 frw) umaze igihe kirekire.

Umwenda ku ma telefone yagurijwe abaturage. Uyu mwenda umaze igihe kirekire.Nyuma y'uko Akarere kishyuriye BRD Miliyoni mirongo itatu na zirindwi n'Ibihumbi Magana atanu na mirongo icyenda na bitatu na Magana atandatu na mirongo itatu na rimwe (37,593,631), kagombaga nako kwishyuza abaturage bafashe ayo matelefone. Akarere gafite liste y'abagomba kwishyura amafaranga angana na Miliyoni Makumyabiri n'enye, Ibihumbi Magana arindwi na cumin a bitandatu na Magana abiri na mirongo icyenda n'abiri (24,716,292), ni ukuvuga ko Miliyoni cumi n'ebyiri n'Ibihumbi Magana inani na mirongo irindwi na birinddwi na Magana atatu na mirongo itatu n'icyenda (12,877,339 frw) ntaho afite abarizwa nta nubwo yanditse mu bitabo mbaruramutungo.

- **Ibigo bishamikiye ku Karere.**

a) Muri rusange:

- Amafaranga angana na Miliyari imwe na Miliyoni Magana inani na mirongo itanu n'umunani n'Ibihumbi Magana atatu na mirongo itandatu n'atatu na Magana arindwi n'icyenda (1,858,363,709 frw) yari mu bigo bitandukanye bishamikiye ku Karere ntabwo agaragara mu bitabo mbaruramutungo by'Akarere.

- Amafaranga agera kuri Miliyoni Magana atandatu na mirongo itandatu (660,372,905 frw) yoherejwe mu Mirenge yose yabazwe nk'aho yakoreshejwe kandi ku makonti anyuranye y'Imirenge yerekana ko hariho Miliyoni Magana ane n'enye n'Ibihumbi Magana atatu na mirongo itanu na birindwi na Magana abiri na mirongo itandatu n'atatu (404,357,263).
- Ibigo bishamikiye ku Karere byinjije Miliyari enye na Miliyoni Magana ane na cumi n'eshanu n'Ibihumbi Magana arindwi na mirongo irindwi na bitanu n'Ijana na cumi n'atatu (4,415,775,113 frw). Aya mafaranga ndetse n'imikoreshereze yayo ntabwo agaragara mu bitabo by'Akarere.
- Nta kigaragaza ko raporo z'ikoreshwa ry'amafaranga z'ibigo bishamikiye ku Karere zisuzumwa.

b) Mutuelle de santé

- Gutinda kohereza amafaranga kuri konti yabigenewe (Pooling Risk bank account). Ubukererwe bwageze ku mezi 13.
- Akarere kafashe icyemezo ko buri kwezi amafaranga ya Mutuelle azajya ashyirwa kuri "Pooling Risk Bank Account" nk'uko bigenwa n'amabwiriza ya Minisitiri w'imari n'igenamigambi n^{0} 006/12/10/fisc Dec yo ku wa 11 Oct 2012 agenga imicungire y'imari y'ibigo by'ubwisungane mu kwivuza n'ibigo by'Uturere bishinzwe gucunga no gukwirakwiza imiti bikorera ku rwego rw'Uturere kandi ayo mabwiriza akaba asaba ko fagitire zose zishyurwa hakoreshejwe iyo konti. Umugenzuzi Mukuru w'Imari ya Leta yagaragaje ko iki cyemezo cyafashwe hatabayeho kubaza Ministeri y'Ubuzima kandi bikaba bibangamiye amabwiriza N^{o} 20/55 yo ku wa 30/11/2011 agena imicungire ya mutuelle de santé.
- Imishahara y'abakozi b'ikigo cy'ubwisungane mu kwivuza (MUSA) yabazwe nabi cyane cyane ubwiteganyirize (RSSB). Amafaranga angana n'ibihumbi Magana inani na cumin a bitandatu na Magana arindwi na mirongo itatu na kimwe (816,731frw) ntabwo yigeze akatwa (ukwezi kwa kabiri, kwa gatatu, ukwa kane n'ukwa gatandatu 2013).
- Amafaranga angana na Miliyoni mirongo inani n'eshanu n'Ibihumbi Magana abiri na makumyabiri na bitanu na Magana atatu na mirongo icyenda na rimwe (85,225,391frw) amaze igihe kirekire atishyuwe na "Mutuelle de sante" (MUSA). Akarere kandikiye MINISANTE kwishyura ariya mafaranga, MINISANTE nayo isaba Akarere kuyishyura gakoresheje ubushobozi bwa "Mutuelle de sante" (MUSA) bwaba buhari. Kugeza ubu ntabwo arishyurwa kandi nta n'ubwo yigeze ashyirwa mu ngengo y'imari 2013/2014.

c) Farumasi y'Akarere

- Farumasi y'Akarere yahaye "Banque Populaire" amafaranga angana na Miliyoni mirongo itandatu (60,000,000 frw) ashyirwa kuri "compte blocqué" ibyara inyungu mu gihe cy'umwaka. Nyuma y'umwaka Farumasi yahawe ya mafaranga hiyongereyeho inyungu za Miliyoni esheshatu (6,000,000 frw). Ibibazo byagaragaye ni uko byabaye nta masezerano yanditse kandi igihe yahabwaga banki yaranditswe nk'ayakoreshejwe kandi atari byo.
- Umutungo utimukanwa ntabwo ucunzwe neza: nta rutonde rw'umutungo (fixed assets register), ntabwo ibikoresho (intebe, ameza....) briho ibirango, ntabwo ibarura ry'umutungo ryakozwe.

- Generator yaguzwe kuri 20/03/2013 yari itaratangira gukoreshwa mu kwa kabiri 2014.

d) VUP

- Gutinda kwishyura imyenda ya VUP.
- Imicungire mibi y'imishinga: mu mishinga 6 yasuwe, 3 yarahombye burundu.

e) Amashuri

- Ishuri rya GS Saint Nicolas Cyanika rifite amatungo agaragaza umusaruro ariko nta mafishi agaragaza uko uwo musaruro winjira
- Ibibazo mu micungire y'umutungo (fixed assets register): ibirango, ibarura ry'umutungo,..
- Hari abarimu bamaze amezi arenga 16 batagira amabaruwa abashyira mu kazi.
- Ingengo y'imari irategurwa ariko ikoreshwa ryayo ntaho rigaragara.
- Agahimbazamusyi k'abarimu kishyuwe nta gukuraho imisoro n'ubwiteganyirize.

f) Imicungire y'umutungo muri rusange

- Imicungire y'umutungo uramba : ntabwo umutungo w'Akarere wabaruwe, ntabwo bimwe mu bikenewe bigaragara ku rutonde (igiciro, nomero, ...)
- Ibiri mu bubiko: Ntabwo amafishi yuzuzwa nk'uko bisabwa. Ntabwo hakorwa ibarura ryigenga kugira ngo hahuzwe ibiri ku mafishi no mu bubiko.
- "Audit Committee" ntabwo yakoze "review of financial statement" kandi yateranye inshuro zitageze kuri 4 nk'uko amategeko abisaba.
- Ubugenzuzi buhoraho ntabwo bwerekanye impapuro ngenderwaho (standards working papers) zakoreshejwe mu bugenzuzi bwakozwe kandi ntabwo izihari zibitse kuburyo zafasha kugenzura imikorere.

g) Uburyo inama z'ubushize zatanzwe n'Umugenzuzi Mukuru w'Imari ya Leta zashyizwe mu bikorwa.

Inama zose zatanzwe	29
Inama zashyizwe mu bikorwa	20
Inama zashyizwe mu bikorwa igice	8
Inama zitashyizwe mu bikorwa	1

Abajyanama batanze ibitekerezo babaza n'ibibazo kuri iyi ngingo ku buryo bukurikira;

- Abajyanama babajije niba veterinaire w'Akarere atarumvikanye na rwiyemezamirimo bagatanga inka zidahaka babishaka.

- Abajyanama babajije icyakozwe kuri rwiyemezamirimo wari wasabwe gutanga inka zihaka nyuma bikaza kugaragara ko harimo n'izitahakaga.

- Ni izihe mpamvu zatumye ikimpoteri kidakoreshwa kandi cyaruzuye .

- Abajyanama babajije uko byagenze kugira ngo abantu 32 bahabwe ubufasha batagaragara ku rutonde na rumwe rw'abagombaga gufashwa.

Kuri ibi bibazo, Komite Nyobozi y'Akarere yahaye Abajyanama ibisubizo bikurikira:

- Ku bijyanye na Veterinaire wagombaga gukurikirana ko rwiyemezamirimo atanga inka zihaka zari zigenewe abagenerwabikorwa ba FARG nyuma bikaza kugaragara ko harimo n'izidahaka, abaturage bazaguranirwa kuko rwiyemezamirimo we yari yamaze gusinyirwa ko imirimo yagombaga gukora yayirangije kandi neza. Komite Nyobozi y'Akarere yasobanuriye Abajyanama kandi ko mu bisanzwe "Veterinaire" nta yandi makosa yo mu rwego rw'akazi yaba yaramugaragayeho mbere ariko ko ibyamubayeho yabibajijwe nawe arisobanura, agirwa inama kandi asabwa kwikosora akajya akurikiranira hafi ibyo ashinzwe. Hafashwe umwanzuro ko umugenerwabikorwa wagombaga guhabwa inka ihaka azaguranirwa kandi ubutaha kontaro zikazaba zirimo ingingo zose zatuma rwiyemezamirimo utakoze neza imirimo ye abibazwa.

- Ku byerekeranye na rwiyemezamirimo wari wasabwe gutanga inka zihaka nyuma bikaza kugaragara ko harimo n'izitahakaga, basubijwe ko mu kubigenzura basanze rwiyemezamirimo nta makosa afite kuko yatanze inka nk'uko yabisabwaga, bikaza kugaragara ko habayeho kwibeshya mu kuzitanga, izihaka zimwe zigahabwa abagenerwabikorwa bari bagenewe izidahaka.

- Ku bijyanye n'ikimpoteri cyari cyaruzuye ariko kidakoreshwa basubijwe ko mu kucyubaka hari hamijwe gufasha urubyiruko kubyaza umusaruro imyanda iboneka mu mujyi, bityo koperative y'urubyiruko niyo yagihawe ariko nyuma bigaragara ko yananiwe kugera ku ntego yari igamijwe; hakurikiraho gukoresha ipiganwa, haboneka "campany" HABONA iba ari yo itsindira kubyaza umusaruro imyanda ituruka mu mujyi kandi ikaba ikora.

- Ku byerekeranye n'abantu 32 bahawe ubufasha batagaragara ku rutonde na rumwe rw'abagombaga gufashwa, basobanuriwe ko byagaragaye ko hafashijwe abantu 32 batagaragara mu byiciro by'ubudehe by'abagombaga gufashwa ariko nabo bikaba byaragaragaraga ko ubufasha babukeneye kandi na liste yabo irahari uretse ko Umugenzuzi Mukuru w'Imari ya Leta yagaragaje ko bitari ngombwa kubafasha batagaragara mu byiciro by'ubudehe by'abagomba gufashwa

Kuri iyi ngingo, Abajyanama bashyigikiye ingamba zafashwe n'abagize Komite Nyobozi y'Akarere mu rwego rwo gukosora amakosa yagaragajwe n'Umugenzuzi Mukuru w'Imari ya Leta nk'inzira yo kugera kuri "clean audit report".

Zimwe muri izo ngamba ni izi zikurikira:

- Buri mukozi wagize uruhare rwo kutagera kuri clean "audit report" yandikiwe ibaruwa na Komite Nyobozi y'Akarere asabwa ibisobanuro ku ruhare yagize no kugaragaza ingamba zo gukosora amakosa yamugaragayeho.
- Mu mihigo y'abakozi b'Akarere bagiye banahiga kuzagera kuri "clean audit report"
- Hashyizweho itsinda ku rwego rw'Akarere rikurikirana uko inama zatanzwe n'Umugenzuzi Mukuru w'Imari ya Leta zishyirwa mu bikorwa.

Mu rwego rwo gukosora amakosa yagaragajwe n'Umugenzuzi Mukuru w'Imari ya Leta, ku bwumvikane busesuye Abajyanama bafashe ibyemezo bikurikira:

- Ku byerekeranye n'abaturage bagombaga guhabwa inka zihaka bakaba barahawe izidahaka, abo baturage bazaguranirwa bahabwe izindi nka zihaka.
- Amasezerano hagati y'Ubuyobozi bw'Akarere na ba rwiyemezamirimo agomba gutegurwa neza; akagaragaramo ingingo zivuga uburyo ba rwiyemezamirimo bakwishyura ibyo batubahirije biri mu masezerano.
- Ku byerekeranye n'abantu 32 bafashijwe kandi batagaragara ku rutonde na rumwe rw'abagomba gufashwa; abagize "Audit Committee" y'Akarere bafatanyije n'abagenzuzi bwite b'Akarere bazakurikirana iki kibazo maze raporo yabyo izashyikirizwe Inama Njyanama itaha.
- Ku byerekeranye n'umwenda usigaye kwishyurwa wa telefone zagurijwe abaturage; Komite Nyobozi y'Akarere izakora urutonde rw'abantu batarishyura igaragaza n'impamvu maze abazagaragara ko bafite ubushobozi bazakurikiranwe bishyuzwe, abazagaragara ko badafite ubushobozi nabo bazatange gahunda y'uko bateganya kuzakemura iki kibazo.
- Ku birebana n'imicungire y'umutungo aho byagaragaye ko ibigo byinshi bishamikiye ku Karere byakorewe igenzura nta "inventaire" y'umutungo bifite, hemejwe ko buri kigo bireba kizaba cyakoze iryo barura ry'umutungo mu gihe kitarenze ukwezi.
- PFM ku rwego rw'Imirenge n'Akarere bigomba kongererwa imbaraga (abazigize bagahabwa amahugurwa ku micungire y'umutungo) kugira ngo ifashe ibigo bishamikiye ku Karere kugera kuri "Clean Audit report".
- Kugira ngo amakosa yakozwe ubushize atazongera gukorwa, abakozi bagomba guhugurwa ku nshingano zabo, kandi ibigo byagenzuwe bizagaragarizwe ibyabivuzweho ndetse binasabwe kwikosora.
- Igihe cyose hagaragaye amakosa mu micungire y'ibya rubanda; ababigizemo uruhare bose bagomba kubibazwa hakurikijwe uko amategeko abiteganya

III. GUSUZUMA NO KWEMEZA GAHUNDA Y'ISHYIRWA MU BIKORWA RY'IMIHIGO Y'UMWAKA WA 2014-2015.

Abagize Komite Nyobozi y'Akarere bibukije abagize Inama Njyanama imihigo yemejwe n'Inama Njyanama y'Akarere ka Nyamagabe ko ari imihigo 75 igabanyije mu nkingi 4 za Guverinoma ku buryo bukurikira : 47 mu bukungu, 9 mu mibereho myiza y'abaturage,19 mu Ubutabera n'Imiyoborere Myiza.

Iyi ngingo, Abajyanama bayitanzeho ibitekerezo banayibazaho ibibazo bikurikira:

- Mu mihigo ko harimo kubaka isoko, aho ryimuriwe by'agateganyo ko harimo ibikoresho biburamo .
- Ese mu mihigo ko harimo kuzatanga amashanyarazi, urutonde rw'abaturage bayasaba, rurahari?

Abagize Komite Nyobozi basubije Abajyanama ko bigaragara koko ko aho isoko ryimukiye habangamiye abarikoreramo ariko ko hari kugeragezwa kureba icyakorwa kugira ngo abarikoreramo babone ibyangombwa by'ibanze kugira ngo bibafashe gukora mu gihe hagitegerejwe ko isoko rya kijyambere ryuzura.

Ku birebana n'urutonde rw'abaturage bakeneye umuriro w'amashanyarazi, basubijwe ko urutonde ruri gukorwa, kandi ko harimo na gahunda yo gufatanya n'abaturage b'Akarere.

Abagize Inama Njyanama bamaze gusuzuma no kungurana ibitekerezo kuri gahunda y' ishyirwa mu bikorwa ry'imihigo y'Akarere ka Nyamagabe mu mwaka wa 2014-2015 nk'uko iyo gahunda igaragara ku mugereka, bayemeje ku bwumvikane busesuye kandi basaba Abagize Komite Nyobozi ko yubahirizwa.

IV. GUSUZUMA RAPORO Y'IMIKORESHEREZE Y'INGENGO Y'IMARI Y'AKARERE KA NYAMAGABE MU GIHEMBWE CYA I CY'UMWAKA WA 2014-2015.

Umunyamabanga Nshingwabikorwa w'Akarere yagejeje ku bitabiriye Inama Njyanama raporo y'imikoreshereze y'ingengo y'imari mu gihembwe cya mbere cy'umwaka wa 2014-2015 mu buryo bukurikira:

Ku ngengo y'imari y'umwaka wa 2014-2015 yemejwe n'Inama Njyanama ingana na Miliyali cumi n'ebyiri na Miliyoni magana ane na mirongo itanu n'enye n'ibihumbi magana ane na mirongo itandatu na birindwi na Magana arindwi na mirongo ine na rimwe (12, 454, 467, 741 frw) , yaragabanutseho amafaranga angana na Miliyoni mirongo ine n'ebyiri n'Ibihumbi makumyabiri na birindwi na magana ane na mirongo icyenda (42,027,490 frw) y'imishinga ya LODA iri "earmarked" ubu ikaba ingana na Miliyari cumi n'ebyiri na Miliyoni magana ane na cumi n'ebyiri n'Ibihumbi magana ane na mirongo ine na magana abiri na mirongo itanu na rimwe (12,412,440,251 frw); kugeza ku itariki ya 30 Nzeri 2014 , harashoboye kuboneka angana na Miliyari ebyiri na Miliyoni magana arindwi na mirongo irindwi n'enye n'Ibihumbi magana arindwi na cumi na birindwi n'amafaranga magana abiri n'atanu (2,774,717,205 frw) ari

yo angana na 22.35% y'ingengo y'imari izaboneka; kuri aya mafaranga yabonetse, hakoreshejwe angana na Miliyari ebyiri na Miliyoni magana atandatu na mirongo inani n'imwe n'Ibihumbi magana ane na mirongo itandatu n'icyenda n'amafaranga magana ane na mirongo ine na rimwe y'amafaranga y'u Rwanda (2,681,469,441 frw) bingana na 21.60% y'ingengo y'imari.

Mu byerekeranye no kwinjiza imisoro n'amahoro, Akarere kari kihaye umuhigo wo kwinjiza amafaranga angana na Miliyoni magana abiri na makumyabiri n'ebyiri (222,000,000 frw) mu gihembwe cya mbere cy'umwaka wa 2014-2015; kashoboye kwinjiza angana na Miliyoni magana abiri n'ebyiri n'Ibihumbi magana ane na cumi n'umunani na Magana cyenda na mirongo ine n'ane y'amafaranga y'u Rwanda (202,418,944 frw) ari byo bingana na 91.18% y'amafaranga yagombaga kwinjira mu gihembwe cya mbere cy'umwaka wa 2014-2015.

Abajyanama babajije impamvu Akarere kari inyuma mu ikoreshwa ry'ingengo y'imari; maze Komite Nyobozi y'Akarere ka Nyamagabe igaragariza Inama Njyanama ingorane bahuye nazo ari nazo zatumye Akarere katagera byibura kuri 25% mu ikoreshwa ry'ingengo y'imari, zirimo ko ibikorwa byinshi biteganyijwe gukorwa mu mwaka wa 2014-2015 biba bikiri muri gahunda y' itangwa ry'amasoko ariko ko icyizere gihari ko bizihutishwa mu gihembwe gitaha.

Abagize Inama Njyanama y'Akarere ka Nyamagabe bamaze kubyunguranaho ibitekerezo bashimye ibimaze gukorwa maze ku bwumvikane busesuye bemeza ko Komite Nyobozi igomba kurushaho kwihutisha ishyirwa mu bikorwa ry'ingengo y'imari ku buryo mu bihembwe bikurikiraho, Akarere kazaba kageze ku kigereranyo gishimishije.

V. GUSUZUMA RAPORO YA KOMISIYO Y'ITERAMBERE RY'IMIBEREHO MYIZA Y'ABATURAGE KU BIREBANA N' AMABWIRIZA AGENGA ABAKOZI BO MU NGO.

Abagize Komisiyo y'Iterambere ry'imibereho Myiza y'Abaturage bagejeje ku Nama Njyanama raporo irebana n'amabwiriza yateguwe agenga abakozi bo mu rugo nk'uko babisabwe n'Inama Njyanama yateranye ku wa 07 Nzeri 2014.

Abagize Inama Njyanama bamaze kuyunguranaho ibitekerezo no gusanga ayo mabwiriza yarateguwe hakurikijwe ibyo iyo Komisiyo yari yasabwe n'Inama Njyanama, ku bwumvikane busesuye bemeje amabwiriza agenga abakozi bo mu rugo hamwe n'inyandiko igaragaza umwirondoro w'umukozi ushaka akazi ko mu rugo bamaze kuyakorera ubugororangingo.

Kuri iyi ngingo, Abajyanama bamaze kubaza impamvu umukozi wo mu rugo asabwa kuzana konti yo guhemberwaho maze basubizwa ko ari ngombwa mu rwego rwo gukangurira abakozi bo mu rugo kwizigamira, amabwiriza ari ku mugereka yaremwe.

VI. GUSUZUMA RAPORO YA KOMISIYO Y'IMIYOBORERE MYIZA KU BUTAKA BWASABWE NA MUTAGOMA BERNARD BURI MU MUTUNGO BWITE W'AKARERE KA NYAMAGABE.

Umuyobozi wa Komisiyo y'imiyoborere myiza Dr NTIVUGURUZWA Celestin, Abagize Komisiyo y'Imiyoborere Myiza bagaragarije Inama Njyanama raporo bakoze irebana n'iki kibazo nk'uko babisabwe n'Inama Njyanama yateranye ku wa 7/09/2014.

Umuyobozi wa Komisiyo yasobanuriye abitabiriye inama ibikorwa bikubiye muri raporo bari bakoze, basabwaga gukora birimo:

- Kubaza umugore wa kabiri wa NJANGWE na nyirasenge wa MUTAGOMA Mme Laetitia icyo bazi ku isambu y'ahubatswe CERAI/Kaduha.
- Kubaza uwubakishije CERAI/ Kaduha
- Kureba muri "archives" kuko harimo inyandiko zavugaga kuri iki kibazo ndetse hakarebwa n'ibivugwa mu nyandikomvugo y'Abajyanama ba Komini.
- Kumva ubuhamya bw'uwari Burugumesitiri wa Komini Karambo
- Gusaba MUTAGOMBA Bernard kuzana "procuration" y'uko ahagarariye umuryango

Abagize Inama Njyanama bamaze kubona ko iyi Komisiyo yakoze neza umurimo yahawe barayishimye, basanga kandi ubutaka busabwa bugabanyijemo ibice bitatu bikurikira:

- **Ubutaka buteyeho ishyamba**

Ahantu MUTAGOMA Bernard asabira ingurane hari ishyamba byagaragaye ko ari ishyamba rya Leta kuva kera hashingiwe ku makuru yatanzwe n'abaturage barimo uwitwa MUNYANTWALI Augustin wari Burumugumesitiri wa Komini Karambo mu gihe hubakwaga CERAI/Kaduha ndetse n'inyandiko zimwe na zimwe zabonetse muri "archive" y'icyahoze ari Intara ya Gikongoro. Aha hahoze mu mutungo wa Leta kandi ryanditse kuri Minisiteri y'Ubuhinzi n'ubworozi. Hari n'urubanza rwaciwe mu mwaka wa 1972 rwerekanaga ko iryo shyamba ari irya Leta kandi na NJANGWE ubwe ariwe sekuru wa MUTAGOMA Bernard yasinye kuri "copie de jujement" y'urwo rubanza.

Abagize Inama Njyanama bamaze kungurana ibitekerezo kuri ubu butaka buteyeho ishyamba MUTAGOMA Bernard asaba guhabwaho ingurane, bemeje ku bwumvikane busesuye ko ubu butaka nta ngurane yabutangwaho kuko ibimenyetso bihari bigaragaza ko butigeze buba ubw'umuryango wa MUTAGOMA Bernard ahubwo bukaba buri mu mutungo rusange wa Leta. Abagize Inama Njyanama kandi ku bwumvikane busesuye, bemeje ko Komite Nyobozi y'Akarere izamenyesha munyandiko Bwana MUTAGOMA Bernard ko ubutaka buteyeho ishyamba yasabiye ingurane buri mu mutungo rusange wa Leta.

- **Ubutaka bw'ahubatse CERAI:**

Ubutaka bw'ahubatse CERAI, amakuru agaragaza ko hashobora kuba harimo ibice 4 ari byo:

- Igipande cy'umuryango cyimuwemo NJANGWE Dismas
- Umunani wa NTAGANDA Marc.
- Igipande cyo kwa NTWARABASHI
- Igipande cya Leta

Abagize Inama Njyanama bamaze kungurana ibitekerezo ku byerekeranye n'ubutaka bwubatsemo CERAI/Kaduha busabwa na MUTAGOMA Bernard bemeje ku bwumvikane busesuye ko ari ngombwa guhuza abantu bavugwa mu makuru yatanzwe, bagahura bakerekana imbibi, hanyuma abahagarariye imiryango yimuwe n'igikorwa cyo kubaka CERAI bakazana "procurations" zemewe n'Ubuyobozi zerekana ko ari bo ba nyir'isambu kandi ari bo bahagarariye umuryango bakabona guhabwa ingurane

- **Ubutaka bw'ahubatse Imidugudu**

Ubutaka bwubatseho Imidugudu MUTAGOMA Bernard asabira ingurane avuga ko ari ubw'umuryango we, Inama Njyanama yasanze ubwo butaka bugabanyijemo ibice bine bikurikira:

- Ubutaka bw'umuryango RUHAMIRIZA Straton
- Ubutaka bw'umuryango wo kwa NTWARABASHI
- Ubutaka bw'umuryango wa NJANGWE Dismas
- Igipande cy'ubutaka bwa Leta.

Abagize Inama Njyanama bamaze kungurana ibitekerezo ku byerekeranye n'ubutaka bwubatsemo Imidug busabudu, bemeje ku bwumvikane busesuye ko ari ngombwa guhuza abantu bavugwa mu makuru yatanzwe, bagahura bakerekana imbibi, hanyuma abahagarariye imiryango yimuwe n'igikorwa cyo kubaka Imidugudu bakazana "procurations" zemewe n'Ubuyobozi zerekana ko ari bo ba nyir'isambu kandi ari bo bahagarariye umuryango bakabona guhabwa ingurane yemejwe.

Bitewe n'uko ubutaka bw'ahubatse Imidugudu hari ubwamaze kwishyurwa n'abaturage ndetse n'Akarere kakaba hari abatishoboye kari karamaze kwishyurira, Inama Njyanama yemeje ku bwumvikane busesuye ko hagaragaye ahishyuwe bidakwiye byakosorwa.

VII. KUNGURANA IBITEKEREZO KU MUSHINGA W' IYAGURWA RYA "CENTRE" Y'UBUCURUZI YA KITABI.

Abagize Komite Nyobozi y'Akarere bagejeje ku bagize Inama Njyanama y'Akarere icyifuzo cyo kwagura "centre" y'ubucuruzi ya Kitabi nk'uko yabigejejweho n'Umunyamabanga Nshingwabikorwa w'Umurenge wa Kitabi mu ibaruwa n^{0} 094/07.02.05.09 yo ku wa 03 Ukwakira 2014.

Abagize Inama Njyanama bamaze kungurana ibitekerezo kuri uyu mushinga wo kwagura "centre" y'ubucuruzi y'Umurenge wa Kitabi bawushyigikiye maze ku bwumvikane busesuye bemeza ko Komisiyo y'Imari n'Iterambere ry'Ubukungu izasuzuma ibirebana n'iyi ngingo, raporo yabyo ikazashyikirizwa Inama Njyanama itaha ari nayo izabifataho umwanzuro.

VIII. IBINDI.

Mu bindi, abagize Inama Njyanama y'Akarere bunguranye ibitekerezo ku byerekeranye no kwamagana ibihuha n'abapfobya Jenoside yakorewe Abatutsi muri Mata 1994.

Kuri iyi ngingo abagize Inama Njyanama y'Akarere, ku bwumvikane busesuye bashyigikiye ingamba zafashwe na Komite Nyobozi mu rwego rwo gukangurira abaturage gukunda Igihugu, kwamagana ibihuha n'abapfobya Jenoside yakorewe Abatutsi muri Mata 1994 zikurikira:

- Abanyeshuri mbere yo kujya mu biruhuko bahawe ikiganiro kibakangurira gukunda Igihugu, kwamagana ibihuha n'abapfobya Jenoside yakorewe Abatutsi muri Mata 1994
- Gutegura ibiganiro byihariye ku banyeshuri bari mu biruhuko
- Kwibutsa kirazira yo kudatiza umurindi abashaka gusubiza u Rwanda mu mateka mabi rwanyuzemo.
- Gutegura ibiganiro kuri gahunda ya "Ndi Umunyarwanda" mu Kwezi k'Ugushyingo 2014.
- Gukomeza kwamagana hakoreshejwe "social media" film "Rwanda's untold Story" yanyujijwe kuri "television" ya BBC umurongo wayo wa kabiri.
- Gukomeza gukangurira abaturage no kubigisha ko kizira gutiza umurindi abapfobya Jenoside yakorewe Abatutsi.
- Kugaragariza abaturage ibyavuzwe n'abandi bakunda ukuri kandi badashyigikiye ipfobya rya "Jenoside" yakorewe Abatutsi muri Mata 1994.

Inama Njyanama yemeje kandi ko uruhare rw'Abajyanama mu bikorwa byose byavuzwe ruzajya rugaragara. Inama Njyanama yasabye Komite Nyobozi ko mu biganiro izajya igirana n'abaturage, izajya ibagezaho ibirebana no gucunga umutekano wabo, kwamagana ibihuha n'abapfobya Jenoside yakorewe Abatutsi muri Mata 1994.

Inama yatangiye imirimo yayo saa yine n'iminota makumyabiri n'ine (10h24) iyisoza saa kumi n'ebyiri n'iminota itatu z'umugoroba (18h03).

Umwanditsi w'inama

AYINKAMIYE Donatille
Umunyamabanga w'Inama Njyanama y'Akarere ka Nyamagabe.

Umuyobozi w'inama

ZINARIZIMA Diogène
Umuyobozi w'Inama Njyanama y'Akarere ka Nyamagabe.