AMABWIRIZA YA MINISITIRI N°001/10/10/Fisc. Dec. YO KUWA 17 JUN 2010 AGENA IMITERERE Y'ICYEMEZO CY'INAMA NJYANAMA GISHYIRAHO INGENGO Y'IMARI Y'AKARERE

Minisitiri w'Imari n'Igenamigambi;

Amaze kubona ko ari ngombwa gushyiraho imiterere y'icyemezo cy'Inama Njyanama gishyiraho Ingengo y'Imari y'Akarere;

Ashingiye ku Itegeko Ngenga N°37/2006 ryo kuwa 12/09/2006 ryerekeye imari n'umutungo bya Leta nkuko ryahinduwe kugeza ubu;

Ashingiye ku Itegeko N°08/2006 ryo kuwa 24 /02/2006 ryerekeye imitunganyirize n'imikorere y'Uturere;

Atanze amabwiriza akurikira:

Ingingo ya mbere: Ibikubiye muri aya mabwiriza

Aya mabwiriza agena imiterere y'icyemezo cy'inama Njyanama gishyiraho ingengo y'imari y'akarere n'ibigikubiyemo.

Ingingo ya 2: Amategeko agenderwaho mu gutegura no kwemeza ingengo y'imari y'Akarere

Mu gihe cyo gushyiraho icyemezo kigena ingengo y'Imari y'Akarere, Inama Njyanama ishingira ku mategeko akurikira:

Itegeko Ngenga N°37/2006 ryo kuwa 12/09/2006 ryerekeye imari n'umutungo bya Leta nkuko ryahinduwe kugeza ubu, cyane cyane mu ngingo yaryo ya 5, iya 6, iya 8, iya 9, iya 10, iya 24, iya 25, iya 29, iya 30, iya 32, iya 34, iya 37, iya 40, iya 43, iya 44, iya 45, iya 46, iya 48, iya 49, iya 50, iya 53 n'iya 64;

Itegeko N°08/2006 ryo kuwa 24 /02/2006 ryerekeye imitunganyirize n'imikorere y'Uturere, cyane cyane mu ngingo yaryo ya 20, iya 29, iya 30, iya 31, iya 32, iya 33, iya 34, iya 36, iya 121, iya 124, iya 126, iya 127, iya 128, iya 129, iya 130, iya 131, iya 133, iya 134, iya 135, iya 136, iya 137, iya 138, n'iya 142;

Iteka rya Minisitiri n° 004/07.01 ryo kuwa 18/09/2006 rishyiraho amategeko Ngengamikorere y'InamaNjyanama y'Akarere n'iy'Umujyi wa Kigali, cyane cyane mu ngingo yaryo ya 35;

MINISTRY OF FINANCE AND ECONOMIC PLANNING

Ingingo ya 3: Amafaranga ateganijwe kwinjira

Icyemezo kigena ingengo y'Imari y'Akarere kigaragaza amafaranga azinjira mu ngengo y'Imari y'Akarere ari nayo yemezwa n'Inama Njyanama mu mbonerahamwe "A" ikurikira:

Hakurikijwe Imbonerahamwe "A", amafaranga ateganijwe kwinjira mu Ngengo y'Imari y'Akarere ka …………………….. mu gihe cy'umwaka wa 2010/2011, ahwanye na………………………………………………..(mu magambo no mu mibare).

Ibisobanuro birambuye byerekeye amafaranga ateganyijwe kwinjira mu Isanduku y'Akarere agizwe n'imisoro n'andi mafaranga yinjizwa n'Akarere, inkunga ziva mu butegetsi bwite bwa Leta ndetse n'Inkunga zituruka mu bandi baterankunga batandukanye, biri ku mugereka wa mbere (I) w'icyi cyemezo.

Ayo mafaranga akwirakwije ku buryo bukurikira:

Imbonerahamwe "A"

I. AMAFARANGA YINJIZWA N'AKARERE	AMAFARANGA ATEGANIJWE
I.1. Imisoro yakwa n'Akarere	
I.1.1. Umusoro ku ku mutungo	
I.1.2. Umusoro ku bibanza	
I.1.3. Umusoro ku bukode	
I.1.4. Umusoro w'Ipatanti	
I.2. Amahoro yakwa n'Akarere	
I.2.1. Amahoro yakwa ku byapa byo kwamamaza	
I.2.2. Amahoro yo gusukura ahantu rusange	
I.2.3. Amahoro kuri servisi zitangwa n'ubuyobozi	
I.2.4. Amahoro ku minara y'itumanaho	
I.2.5. Amahoro kuri pulaki	
I.2.6. Amahoro kuri serivisi za Noteri	
I.2.7. Amahoro yakwa mu masoko y'ubucuruzi	
I.2.8. Amande yakwa n'ubuyobozi	
I.2.9. Amafaranga ava mu kugurisha ibitabo byo gupiganira amasoko	
I.2.10. Andi mafaranga yakwa n'Ubuyobozi	
I.2.11. Amafaranga ava ku bucukuzi bw'amabuye y'agaciro	
I.2.12. Amafaranga ava ku birombe by'imicanga n'amabuye	
I.2.13. Andi mafaranga yinjizwa n'Akarere	
II. INKUNGA Z'UBUTEGETSI BWITE BWA LETA	
II.1. Inkunga zitagenewe ibikorwa byihariye	
II.2. Inkunga zitagenewe ibikorwa byihariye	
II.2. Indi nkunga zikomoka mu nzego za Leta	
III. AMAFARANGA Y'ABATERANKUNGA	
IGITERANYO CY'AMAFARANGA ATEGANYIJWE KWINJIRA (I+II+III)	

MINISTRY OF FINANCE AND ECONOMIC PLANNING

Ingingo ya 4: amafaranga ateganyijwe gusohoka

Icyemezo kigena ingengo y'Imari y'Akarere kigaragaza amafaranga azakoreshwa mu ngengo y'Imari y'Akarere ari nayo yemezwa n'Inama Njyanama mu mbonerahamwe "B" ikurikira:

Hakurikijwe imbonerahamwe "B" ikurikira, amafaranga ateganyijwe gukoreshwa mu ngengo y'imari y'Akarere ka .... mu mwaka wa 2010/2011 ahwanye na .... (mu magambo no mu mibare).

Amafaranga yose Akarere gateganya gukoresha agabanijemo amafaranga akoreshwa mu Ngengo y'Imari isanzwe igenewe kwishyura Imishahara, kwishyura ibikoresho n'imirimo bihabwa Akarere mu kazi ka buri munsi ndetse n'amafaranga ashorwa mu mishinga y'Iterambere, akwirakwijwe ku buryo bukurikira:

Imbonerahamwe "B"

I. Amafaranga azakoreshwa mu Ngengo y'Imari isanzwe	**AMAFARANGA ATEGANIJWE**
I.1. Amafaranga yishyura Imishahara	
I.2. Amafaranga azakoreshwa mu kwishyura ibintu n'imirimo	
I.3. Amafaranga azakoreshwa kubera impamvu zidasanzwe	
I.4. Imisanzu n'amafaranga yohereza	
II. Amafaranga azashorwa mu mishinga y'Iterambere	
IGITERANYO CY'AMAFARANGA AZAKORESHWA N'AKARERE	

Amafaranga azakoreshwa n'Akarere asaranganyijwe hakurikijwe porogaramu na gahunda z'imirimo mu Karere ndetse n'uko ibikorwa bisaranganyijwe mu rwego rw'ubukungu nk'uko umugereka wa kabiri (II) ubyerekana.

Ingingo ya 5: Uburinganire bw'ingengo y'imari y'akarere

Icyemezo kigena ingengo y'Imari y'Akarere kigaragaza uburinganire bw'amafaranga Akarere kazinjiza n'uburyo azakoreshwa ari nabyo byemezwa n'Inama Njyanama mu gika gikurikira:

Uburinganire bw'Imari yinjira n'isohoka mu karere buhujwe ku buryo buteye butya hakurikijwe imbonerahamwe "C" ikurikira:

Imbonerahamwe "C"

I. AMAFARANGA YINJIZWA N'AKARERE UBWAKO	AMAFARANGA ATEGANIJWE
a) Amafaranga ava ku misoro y'Akarere	
b) Andi mafaranga atari imisoro yakwa n'Akarere	
II. INKUNGA Z'UBUTEGETSI BWITE BWA LETA	
a) Inkunga zigenewe ibikorwa byihariye	
b) Inkunga zitagenewe ibikorwa byihariye	
III. AMAFARANGA Y'ABATERANKUNGA	
IGITERANYO CY'AMAFARANGA ATEGANIJWE KWINJIRA MU ISANDUKU Y'AKARERE	
IGITERANYO CY'AMAFARANGA ATEGANIJWE GUKORESHWA N'AKARERE	
I. AMAFARANGA AZAKORESHWA MU NGENGO Y'IMARI ISANZWE	
I.1. Amafaranga yishyura Imishahara	
I.2. Amafaranga azakoreshwa mu kwishyura ibintu n'imirimo	
I.3. Amafaranga azakoreshwa azakoreshwa kubera impamvu zidasanzwe	
I.4. Imisanzu n'amafaranga yoherezwa	
II. AMAFARANGA AZASHORWA MU MISHINGA Y'ITERAMBERE	

Ingingo ya 6: Amahame agenga ingengo y'imari y'akarere

Icyemezo kigena ingengo y'Imari y'Akarere kigaragaza amahame agenga ingengo y'imari y'akarere ari nayo yemezwa n'Inama Njyanama mu gika gikurikira:

Hakurikijwe uburyo bw'ihuzwa ry'ibigize Ingengo y'Imari rusange y'Akareren'amahame ategeka ko Ingengo y'Imari ihurizwa hamwe, igakoreshwa mu mwaka umwe kandi ikagaragaza ibizinjira n'ibizakoreshwa byose. Ingengo y'Imari y'Akarere ihuriza hamwe amafaranga yinjizwa n'Akarere ubwako, Inkunga ziva mu Butegetsi bwite bwa Leta, amafaranga y'abaterankunga ndetse n'amafaranga azakoreshwa mu Ngengo y'Imari isanzwe n'igenewe gushorwa mu mishinga y'Iterambere.

Ingingo ya 7: Umuyobozi Mukuru ushinzwe gucunga ingengo y'imari y'akarere

Icyemezo kigena ingengo y'Imari y'Akarere kigaragaza Umuyobozi mukuru ushinzwe gucunga ingengo y'imari y'akarere ari nawe wemezwa n'Inama Njyanama mu gika gikurikira:

Umunyamabanga Nshingwabikorwa w'Akarere niwe Muyobozi Mukuru ushinzwe gucunga ingengo y'imari y'Akarere.

Ingingo ya 8: Gahunda irambuye yo gukoresha ingengo y'imari

Icyemezo kigena ingengo y'Imari y'Akarere kigaragaza ushinzwe kwemeza gahunda irambuye yo gukoresha ingengo y'imari y'akarere ari nabyo byemezwa n'Inama Njyanama mu gika gikurikira:

Iyo Ingengo y'Imari y'Akarere imaze gutorwa, Umuyobozi wa Komite Nyobozi y'Akarere ayimenyesha Inzego zemerewe Ingengo y'Imari, agafatanya nazo gutegura gahunda irambuye y'uko Ingengo y'Imari izakoreshwa.

Abyumvikanyeho n'abandi bagize Komite Nyobozi y'Akarere, Umuyobozi wa komite Nyobozi atanga uburenganzira bwo gukoresha amafaranga yinjira n'uko asohoka, na gahunda z'ibigomba gukorwa mbere y'ibindi.

Ingingo ya 9: Gukoresha amafaranga adateganijwe

Icyemezo kigena ingengo y'Imari y'Akarere kigaragaza ko bibujijwe gukoresha amafaranga adateganijwe mu ngengo y'imari ari nabyo byemezwa n'Inama Njyanama mu gika gikurikira:

Birabujijwe gukoresha amafaranga adateganijwe mu Ngengo y'Imari y'Akarere aho yava hose.

Ingingo ya 10: Ifatwa ry'icyemezo cyo kwishyura

Icyemezo kigena ingengo y'Imari y'Akarere kigaragaza uburyo hafatwa icyemezo cyo kwishyura ari nabyo byemezwa n'Inama Njyanama mu gika gikurikira:

Nta mafaranga yishyurwa hatarabanje gufatwa icyemezo mbere kigaragaza ko azishyurwa.

Mbere yo kwishyura, Umuyobozi Mukuru ushinzwe gucunga Ingengo y'Imari y'Akarere agomba kugenzura ko inyemezabuguzi zose zakiriwe n'Akarere zikandikwa mu bitabo byabigenewe mu gihe kigenwe kandi ko zose ziherekejwe n'urupapuro rugaragaza ko amafaranga yo kwishyura yashowe (Commitment order/Titre d'engagement).

Ingingo ya 11: Igabanywa ry'amafaranga agenewe gushorwa n'ayishyurwa

Icyemezo kigena ingengo y'Imari y'Akarere kigaragaza uburyo hafatwa icyemezo cyo kugabanya amafaranga agenewe gushorwa n'ayishyurwa ari nabyo byemezwa n'Inama Njyanama mu gika gikurikira:

Bitewe n'uko amafaranga yinjira aba adahagije, Umuyobozi wa Komite Nyobozi y'Akarere ashobora kugabanya amafaranga agenewe gushorwa mu bikorwa n'ayishyurwa mu gihembwe cyangwa mu kwezi, akaba make ku yari yatangiwe uburenganzira.

Iryo gabanya rimenyeshwa inzego zigenerwa ingengo y'imari mbere y'igihe kirebwa nabyo, ku buryo haboneka igihe gihagije kugira ngo izo nzego zishobore kuvugurura gahunda z'imikoreshereze y'amafaranga iyo bibaye ngombwa.

Ingingo ya 12: Ububasha bwo kuguza ku rwego rw'akarere

Icyemezo kigena ingengo y'Imari y'Akarere kigaragaza uburyo hafatwa icyemezo cyo kuguza ari nabyo byemezwa n'Inama Njyanama mu gika gikurikira:

Mu rwego rw'Akarere, Inama njyanama y'Akarere ishobora gufata gusa imyenda yo gushora mu mishinga y'amajyambere hakurikijwe itegeko rishyiraho inkomoko y'imari n'umutungo by'uturere n'Umujyi wa Kigali nk'uko kandi biteganijwe mu Itegeko Ngenga N°37/2006 ryo kuwa 12/09/2006 ryerekeye imari n'umutungo bya Leta nkuko ryahinduwe kugeza ubu.

Inzego z'ubutegetsi bw'ibanze ntizifite ububasha bwo gutanga no kwemeza ingwate z'inguzanyo ku mutungo rusange wazo.

Ingingo ya 13: Itangwa ry'uburenganzira bwo kwimura amafaranga avanwa ku ngingo y'imari ajyanwa ku yindi

Icyemezo kigena ingengo y'Imari y'Akarere kigaragaza uburyo hafatwa icyemezo cyo kwimura amafaranga avanwa ku ngingo y'imari ashyirwa ku yindi ari nabyo byemezwa n'Inama Njyanama mu gika gikurikira:

Afatanije na Ministiri ufite Inzego z'ubutegetsi bw'ibanze mu nshingano ze, Minisitiri ufite imari mu nshingano ze agena imirongo mikuru yerekeye uburyo bukoreshwa mu kuvana amafaranga ku ngingo y'imari ashyirwa ku yindi.

Amafaranga yose yahinduriwe ingingo muri ubwo buryo agomba kumenyeshwa Umuyobozi w'Inama Njyanama mu nyandiko.

Hatitawe ku biteganywa mu gika kibanziriza iki, kwimura amafaranga ku ngingo y'imari uyashyira ku zindi ntibyemewe hagati y'ingingo z'imari z'imishahara n'ibijyana nayo n'ibindi byiciro by'Ingengo y'Imari isanzwe keretse byemejwe n'Inama Njyanama y'Akarere.

Ingingo ya 14: Ihagarikwa ry'uburenganzira bwo kwishyura

Icyemezo kigena ingengo y'Imari y'Akarere kigaragaza uburyo hafatwa icyemezo guhagarika uburenganzira bwo kwishyura ari nabyo byemezwa n'Inama Njyanama mu gika gikurikira:

Kuriha amafaranga agenwe mu Ngengo y'Imari y'umwaka ………. byemewe kugeza ku itariki ya 30/06 z'uwo mwaka, ariko kwemererwa uburenganzira bwo gushora amafaranga azakoreshwa bihagarikwa kuva ku itariki ya 15 Gicurasi y'uwo mwaka, keretse bitangiwe uruhushya rusobanura impamvu yabyo na Ministiri ufite imari mu nshingano ze.

Ingingo ya 15: Ingingo z'ibyemezo zivanwaho

Icyemezo kigena ingengo y'Imari y'Akarere kigaragaza ko ingingo z'amategeko cyangwa z'ibyemezo zitandukanye n'izivugwa mu cyemezo kigena ingengo y'imari y'Akarere zivanwaho ari nabyo byemezwa n'Inama Njyanama mu gika gikurikira:

Ingingo zose z'amategeko cyangwa ibindi byemezo bibanziriza icyi cyemezo kandi zinyuranyije nacyo zivanyweho.

Ingingo ya 16: Igihe icyemezo gishyiraho ingengo y'imari y'akarere gitangira gukurikizwa

Icyemezo kigena ingengo y'Imari y'Akarere kigaragaza igihe gitangira kubahirizwa ari nabyo byemezwa n'Inama Njyanama mu gika gikurikira:

Icyi cyemezo gitangira gukurikizwa Inama Njyanama y'Akarere imaze kwemeza Ingengo y'Imari y'Akarere, inyandikomvugo y'Inama Njyanama igashyikirizwa Guverineri w'Intara, kigashyirwaho umukono kandi kikanatangazwa. Gifite agaciro nk'ak'icyemezo gishyiraho Ingengo y'Imari y'Akarere gahera ku itariki ya 01 Nyakanga y'umwaka wa……..

Ingingo ya 17: Ishyirwaho ry'umukono na cashe ku cyemezo gishyiraho ingengo y'imari y'akarere

Icyemezo kigena ingengo y'Imari y'Akarere kigira agaciro iyo kigaragaza umunsi cyatoreweho, amazina y'Umuyobozi w'Inama Njyanama n'umukono we hamwe n'amazina n'umukono by'Umunyamabanga w'Inama Njyanama ubundi kigashyirwaho kashe y'Inama Njyanama.

Ingingo ya 18: Igihe amabwiriza atangira gukurikirirwa

Aya mabwiriza atangira gukurikizwa ku munsi ashyiriweho umukona na Minisitiri ufite imari mu nshingano ze.

Bikorewe i Kigali ku wa 17/06/2010

MINISTRY OF FINANCE AND ECONOMIC PLANNING

John RWANGOMBWA

Minisitiri