NATIONAL INSTITUTE OF STATISTICS OF RWANDA

IKIGO CY'IGIHUGU GISHINZWE IBARURISHAMIBARE MU RWANDA

IGITABO GIKUBIYEMO AMABWIRIZA AGENGA IBARURA RY'IBIGO N'IMIRIMO IKORERWAMO (ESTABLISHMENT CENSUS 2014)

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ISHAKIRO

ISHAKIRO i

I. INGINGO ZIBANZA 1

1.1 Intego z'ibarura ry' ibigo n'imirimo ikorerwamo 1

1.2 Ibyitabwaho mu gihe cy'ibarura 1

II. IBISOBANURO BY'AMAGAMBO Y'INGENZI 3

2.1. Ikigo 3

2.2 Umuyobozi w'ikigo 5

2.3 Aho ikigo gikorera 5

2.4 Imikorere cyangwa ubuzima bw'Ikigo (Working status) 6

2.5 Umwaka ikigo cyatangiye gukoreraho mu Rwanda 7

2.6 Umurimo w'ingenzi ikigo gikora (Major economic activity) 7

2.7 Undi murimo ikigo gikora (Secondary activity) 7

2.8 Icyiciro cy'imikorere (Institutional Sector) 7

2.9 Ubwenegihugu bwa ba Nyir'ibigo 10

2.10 Uburyo bw'amategeko 10

2.11 Imicungire y'umutungo w'ikigo 11

2.12 Nyir'ikigo 11

2.13 Ibaruramari rihoraho mu bitabo byabugenewe 11

2.14 Icyicaro cy'ikigo 12

2.15 Umubare w'abakozi hakurikijwe igitsina, ubwenegihugu, n'ubwoko bw'amasezerano y'akazi. 13

2.16 Umubare w'abakora hakurikijwe uburyo bahembwamo (payment status) 13

2.17 Igicuruzo ku mwaka (the annual turnover) 14

2.18 Igishoro gikoreshwa ubu (Capital employed) 14

2.19 Umutungo winjiye utavuye mu bucuruzi (Revenue/income) 14

2.20 Umusanzu wakusanyijwe (contribution) mu gutangiza ikigo 14

2.21 Kwiyandikisha 15

2.22 Ubwoko bw'imisoro 16

2.23 Nomero iranga ubucuruzi (TIN : Tax Identification Number) 18

III. Amabwiriza ajyanye n'ibarura 18

3.1. Itegurwa ry'ibarura (preparing the field work) 18

3.2. Uko ibarura rizakorwa 18

3.3 Kuzuza urutonde rw'ibibazwa 19

V.INSHINGANO Z'ABAKOZI BATANDUKANYE BAZAKORA MU IBARURA RY'IBIGO N' IMIRIMO IKORERWAMO 25

5.1. Umugenzuzi ku rwego rwa Region (Umugenzuzi ushinzwe Uturere 6)............................ 25

5.2. Umugenzuzi ku rwego rwa Zone (Umugenzuzi ushinzwe Uturere 3)............................... 25

5.3. Umuyobozi w'itsinda (Team leader mu Karere) 25

5.4. Inshingano z'abakarani b'ibarura (Enumerator mu Murenge) 26

VI UMUGEREKA 27

I. IFISHI IKORESHWA MU KUBARURA IBIGO (LISTING) 27

II. RAPORO YA BURI MUNSI Y'UMUKARANI W'IBARURA.. 28

III. RAPORO YA BURI CYUMWERU Y'UMUKARANI W'IBARURA.. 29

IV. RAPORO YA BURI CYUMWERU Y'UMUYOBOZI KU RWEGO RW'AKARERE 30

V. RAPORO Y'UMUYOBOZI KU RWEGO RWA ZONE.. 31

VI.RAPORO Y'UMUYOBOZI KU RWEGO RW'INTARA.. 32

I. INGINGO ZIBANZA

1.1 Intego z'ibarura ry' ibigo n'imirimo ikorerwamo

Intego z'ibarura ry' ibigo n'imirimo ikorerwamo ryo mu mwaka wa 2014, ni izi zikurikira:

1. Gutanga imibare yizewe kandi ya vuba yerekeranye n'imirimo yose ibyara inyungu ikorwa n'ibigo byose bikorera mu Rwanda.

2. Gutanga imbonerahamwe zirimo ibiranga ahakorerwa imirimo: aho ikigo giherereye, umubare w'abakozi, uburyo cyanditswemo, ubuzima gatozi, igitsina cya nyiri ikigo/ukiyobora, icyiciro gikoreramo n'ibindi.

3. Kubona amakuru azifashishwa mu gushyira ikigo mu gice giherereyemo hakurikijwe ingano yacyo (igitoya, ikiri hagati, ikinini).

4. Gutanga amakuru afatika azifashishwa mu kugaragaza ikigo gikora mu buryo buzwi (formal) n'igikora mu buryo butazwi (Informal).

5. Gufasha mu gushyiraho uburyo bwo kubarura imirimo y'ubucuruzi, ibyo bikazifashishwa mu gutegura ubundi bushakashatsi ku bijyanye n'ubukungu mu gihe kizaza.

1.2 Ibyitabwaho mu gihe cy'ibarura

- Mbere yuko Umukarani atangira ibarura, agomba kwimenyekanisha no gusobanura ikimugenza. Agomba kwitwara neza imbere y'uwo yagendereye, akamusobanurira ibijyanye n'akazi yaje gukora.

- Umukarani agomba kuba iteka afite hafi ye ikarita y'akazi yakwerekana igihe cyose bibaye ngombwa. Umukarani agomba kwiyoroshya, guca bugufi : ni ukuvugako ikangata ryose cyangwa iterabwoba by'umukarani bishobora kudindiza akazi k'ibarura. ariko, iyo bibaye ngombwa kubahiriza itegeko ryo gusubiza rireba buri muturage, umukarani w'ibarura abimenyesha abamukuriye mu kazi ari bo bashobora kwiyambaza ubuyobozi bw'inzego z'ibanze bukabafasha gukemura ikibazo cyavutse cyangwa gukumira igishobora kuvuka.

- Ingorane zose umukarani yahuye nazo kandi zidafite igisubizo muri aka gatabo, zizashyikirizwa abashinzwe igenzura maze zandikwe mu "ibyitonderwa" kandi zizagaragazwe muri raporo y'icyumweru.

- Iyo umukarani atagize umuntu n'umwe asanga mu kigo, akomeza akazi ke mu bindi bigo. Ariko, ni ngombwa ko akomeza kubaza numero za telephone za nyiri ikigo no gukomeza kugisura igihe cyose azi ko ikigo gikora cyangwa cyahagaritse imirimo by'agateganyo. Iyo atabonye nyiri icyo kigo mu minsi yose yagenewe ibarura,

abimenyesha abamukuriye mu kazi akaba ari bo bamuha uburenganzira bwo kuzuza urupapuro rw'ibarura ahereye ku byo abaturanye n'icyo kigo bakizi neza cyangwa umuyobozi w'umudugudu babashije kumubwira, ibyo bikazagaragara muri raporo.

- Ni umukarani w'ibarura wenyine wuzuza urutonde rw'ibibazwa, nta muntu wundi wemerewe kubikora.
- Amabwiriza yose yatanzwe mu magambo cyangwa se mu nyandiko agomba gukurikizwa uko ateye. Ntawe ugomba gukora uko abyumva. Iyo hajemo gushidikanya, yiyambaza umuyobozi w'ikipe nawe atabishobora akabigeza ku buyozi bumukuriye.
- Buri kibazo kigomba kwandikirwa igisubizo. Hagomba rero iteka ryose igisubizo gisobanutse.
- Buri mukarani ategetswe kugenzura buri gihe niba ibisubizo yahawe bifite ishingiro cyangwa bishoboka. Iyo bigaragara ko igisubizo abonye kidakwiye, umukarani akomeza kubaza ubarurwa, akarushaho kumusobanurira bibaye ngombwa kugeza ubwo abonye igisubizo nyacyo.
- Ubwiza bw'igisubizo buturuka ku buryo ikibazo cyabajijwe. Ntawe ugomba kwirushya asobanura amagambo adakubiye mu gatabo k'umukarani w'ibarura.
- Ibarura rigomba gukorwa rikarangira mu gihe cyateganyijwe. Ntawe ugomba gupfusha ubusa igihe yahawe.
- Nta mukarani wemerewe gusezeranya abo abarura inyungu iyo ariyo yose cyangwa kugira icyo abizeza gishingiye kuri iri barura riri gukorwa.
- Iyo igisubizo cyigaragaza ubwacyo, nta wirirwa abaza ikibazo: urugero; ntawe ubaza igitsina cy'umuntu barikumwe.

II. IBISOBANURO BY'AMAGAMBO Y'INGENZI

2.1. Ikigo

Ni ahantu hadahindagurika hakorerwa umurimo umwe cyangwa imirimo myinshi, kandi hakaba hayobowe n'umuntu umwe. Nyiri aho hantu ashobora kuba umuntu umwe cyangwa abantu benshi bafatanyije, Leta, cyangwa Leta ifatanyije n'abikorera.

Ibigo bizakorerwaho ibarura twavuga :

- **Ibigo by'ubucuruzi :** Ni ibigo bikora imirimo irebana n'ubucuruzi bubyara inyungu. Urugero : SIMBA SUPER MARKET, BOUTIQUE DU QUARTIER, CHEZ VINCENT, uruganda rwa SUPA rukora impapuro z'isuku, Hoteli Lemigo n'ahandi.

- **Ibigo bya Leta :** Ibizabarurwa ni ibigo by'inzego z'ibanze, amavuliro n'ibigo by'amashuri.

  Urugero : Akarere ka Nyabihu, Ibitaro bya Kirinda, Ikigo nderabuzima cya Kabutare, Urwunge rw'amashuri rwa RUGARAMA, Urwunge rw'amashuri rwa Mutagatifu Andereya n'ahandi.

- **Ibigo by'amadini :** Ni ibigo byose bigamije ivugabutumwa no kwamamaza inkuru nziza zishingiye ku myizerere y'abantu. Urugero : Kiliziya ya Mutagatifu Karoli Lwanga Paruwasi ya Nyamirambo, ADEPR paroisse Gihundwe, itorero ry'abadivantisiti b'umunsi wa karindwi intara y'amajyepfo, Umusigiti w'abayisilamu wa Musambira n'ahandi.

- **Ibigo by'imiryango itegamiye kuri leta (Nyarwanda cyangwa Mpuzamahanga) :** ni imiryango itegamiye kuri Leta kandi idaharanira inyungu yavukiye mu Rwanda cyangwa yaturutse mu mahanga. Ku miryango yaturutse mu mahanga, hazabarurwa imishinga iyo miryango ifasha : Urugero : USAID-Higa Ubeho, IMBUTO FUNDATION- Tubarere, Association-Mwana Ukundwa n'ibindi.

- **Imitwe ya Politiki :** Aha imitwe ya politiki nayo izakorerwaho ibarura nk'ibindi bigo. Ibyicaro byayo mu ntara bizafatwa nk'amashami ariko bizaterwa naho umutwe wa politiki ufite icyicaro. **Urugero** : Bureau y'umuryango FPR- Nyagatare.

Iby'ingenzi biranga ikigo ni ibi bikurikira:

a) Aho gikorera hadahindagurika (Urugero: Stand/ igitanda gicururizwaho mw'isoko rya Huye)
b) Kuba hakorerwa umurimo umwe cyangwa myinshi (**Urugero**: Gucuruza inkweto no kuzisana)
c) Kuba gifite umuntu umwe ukiyobora ku rwego kiriho (**Urugero**: Umuyobozi wa Groupe scolaire Muhura).

IBYITONDERWA:

a) **Iyo ikigo** gikorera ahantu hatandukanye imirimo isa cyangwa itandukanye ariko gifite intego imwe, hakaba nta mibare yihariye ya buri hantu, icyo gihe hose habarwa nk'ikigo kimwe igihe cyose nyiracyo ari umwe. (**Urugero**: Umuntu ufite ibagiro ry'inyama mu isoko rya Ngororero akagira n'irindi bagiro mw'isoko rya Muhanga).

b) Iyo gikora imirimo myinshi, kiyikorera ahantu hamwe cyangwa henshi hatandukanye, buri hantu hakorerwa umurimo hose hafatwa nk'ikigo cyihariye mu gihe buri wose ufite imibare n'imicungire byihariye. **Urugero**: Banki ya Kigali (BK) ishami rya Musanze na Banki ya Kigali (BK) ku rwego rw'igihugu. Birumvikana ko banki ya Kigali ishami rya Musanze ibarwa nk'ishami rya Banki ya Kigaki Urwego rw'igihugu, ariko kubera ko buri hantu hafite imibare n'imicungire byihariye, buri hamwe hose habarwa nk'ikigo ukwacyo.
Ariko, iyo ikigo gifite umuyobozi n'imicungire y'umutungo itandukanye, buri kigo kibarwa nk'ikigo ukwacyo. Urugero: AMEKI COLOR, AMEKI MEUBLE:

c) Mu gihe bidashoboka gutandukanya amakuru/imibare y'imirimo itandukanye ikorerwa ahantu hamwe, kandi iyo mirimo ikaba ikorerwa ahantu hafatwa nk'ikigo kimwe, icyo gihe umurimo ufatwa nk'umurimo w'ingenzi w'ikigo ni umurimo winjiza amafaranga menshi. (**Urugero**: Umurimo wo kubakira abantu amazu (Construction), n'umurimo wo gukora akazi k'igenzura ku nyubako zakozwe n'ibindi bigo (surveillance et controler).

d) Mu gihe hari abantu benshi bakorera imirimo yabo ahantu hamwe, ariko buri wese yikorera, buri wese afatwa nk'ikigo cyihariye, n'ubwo baba bakora umurimo umwe (Urugero: abacuruzi bafite stands mw'isoko, abacuruzi bakorera mu nzu imwe ariko bari muri groupage, abadozi bakorera mu inzu imwe kandi buri wese afite imashini ye kandi yikorera ku giti cye).

e) Ibigo bikora ubucuruzi bwo gutwara abantu n'ibintu (Agence de Transport) bizafatwa nk'ibigo by'ubucuruzi. Ndetse na Cooperative y'abashoferi cyangwa abatwara ibindi binyabiziga bafite ibiro n'ubuyobozi bazabarurwa nk'ibigo. (VIRUNGA Express, VOLCANO express, SAFARI Tours, ASSETAMORWA, Cooperative de transporteurs du Rwanda,

f) Inzu zikorerwamo ubucuruzi zitari isoko ntizizabarurwa nk'ibigo keretse muri iyo nzu haramutse harimo ibiro n'ubuyobozi bishinzwe ubugenzuzi no gutanga service kuri iyo nzu **(Urugero**: T 2000, RUBANGURA House, City plaza, n'ahandi.

g) Inzu zitwa isoko kandi zikorerwamo imirimo itandukanye, ibigo bizikoreramo bizabarurwa mu buryo bukurikira: Ahagaragara nk'isoko ni ahazaba hari ubutanda batandikaho ibicuruzwa (Stands) cyangwa etajeri zimanitseho ibicuruzwa ariko nazo ziri impande z'ubwo butanda (stands). Naho ikindi gice cy'iyo nzu kitarimo stands kizabarwa nkaho atari mu isoko. Urugero: Ahitwa isoko rya Nyarugenge, Isoko rya Huye, Isoko rya Karongi, isoko rya Nyabugogo, ahitwa kwa Mutangana.

h) Ahantu hazaba hakorerwa ubucukuzi bw'amabuye y'agaciro hazabarurwa nk'ikigo mu gihe umukarani w'ibarura azaba asanze imirimo ikorwa. Igihe asanze nta bakozi bahari azahareka kuko hazaba habarwa nk'ahafunze.

Icyitonderwa : Aba bakurikira ntabwo babarwa nk'ikigo:

- Abacururiza mu mihanda (**Urugero**: Abafite imitaka ku mihanda batanga service za TIGO-Cash, abacuruza inkweto, imbuto ku mihanda.
- Abatwara amatagisi badafite agence babarizwamo cyangwa Cooperative ifite aho gukorera n'ubuyobozi. (**Urugero**: taxman Alphonse)
- Ahakorerwa ubwubatsi bw'amazu n'imihanda (**Urugero**: Chantier ya HYGEBAT iri kubaka inzu ya RUKUNDO cyangwa COTRACO LTD iri gusana umuhanda Kigali Ruhengeri.
- Inyubako zikorerwamo imirimo y'igihe gito (**Urugero**: Inzu ikodeshwa kugirango hakorerwemo I Murikagurisha: Inzu mberabyombi y'akarere ka Huye imurikirwamo ubugeni n'ubukorikori by'abanyakenya cyangwa abanya Misiri.
- Ububiko bw'ibicuruzwa bufunze kandi butagira abakozi (Depot y'ibicuruzwa bya MUKWANO enterprise).

2.2 Umuyobozi w'ikigo

Umuyobozi w'ikigo ni umuntu ushinzwe kuyobora no gukurikirana ibikorwa by'ikigo umunsi ku munsi. **Urugero:** Umuyobozi wa SULFO-RWANDA, Umuyobozi wa Equity Bank.

2.3 Aho ikigo gikorera

Ibigo bishobora gukorera mu masoko azwi, hanze y'isoko cyangwa mu cyanya cy'inganda.

i. Mu isoko:

Isoko rirangwa n'uko haba hari abacuruza n'abagura ibicuruzwa kandi bakaba binjira bakanasohoka nta kiguzi. Ku bigendanye n'iri barura ry'ibigo n'imirimo

ikorerwamo, isoko ni ahantu hagenewe ubucuruzi, hasakaye kandi hagaragaramo ubutanda (stand) cyangwa etajeri batandikaho cyangwa bamanikaho ibicuruzwa. Utuduka dukikije za stand kandi dukorerwamo buri munsi natwo dufatwa nk'udukorera mu isoko. Muri iri barura, amasoko atarema buri munsi ntafatwa nk'amasoko. Gusa, umukarani w'ibarura azinjiramo ku munsi utari uw'isoko, abarure abacuruzi azasangamo bafite stands (ibitanda) bashyizeho ibicuruzwa byabo nk'ibigo by'ubucuruzi. Urugero: Isoko rya RANGO. Twibutse ko amazu yitwa isoko aba afite igice cyitwa mw'isoko n'ahandi hatari mu isoko (Reba: Icyitonderwa ku murongo g.) Urugero: Isoko rya Huye.

ii. Ahatari mu isoko :

Ni ahantu hose hatitwa mu isoko: hashobora kuba mu nzu y'iguriro, muri boutique zo muri quartier, amazu agaragara ku mihanda minini cyangwa imito n'ahandi hose hafatwa nk'ahatari isoko.

iii. Mu cyanya cy'Inganda:

Ni ahantu hagaragara ko ari mu gice inganda zikoreramo (Parc industriels) ibintu bitandukanye bigenewe gucuruzwa ariko hakaba hagaragaramo n'ubucuruzi: Urugero: aho **RWANDA FOAM** ikorera matelas hari n'iguriro.

Icyitonderwa: ahantu hagaragara uruganda hatari mu cyanya cy'inganda (parc industriels) habarwa nk'ahatari mu isoko.

Urugero: aho **INYANGE INDUSTRIES Ltd** ikora ibicuruzwa bikomoka ku mata no ku mbuto**.**

2.4 Imikorere cyangwa ubuzima bw'Ikigo (Working status)

i. Ikigo gikora

Ni ikigo kirangwa n'uko hagaragara imirimo ihakorerwa n'abayikora, hakaba hari ubuyobozi n'imicungire y'ibikorwa by'icyo kigo.

ii. Ikigo gihagaritse imirimo by'agateganyo

Ni ikigo gikora imirimo iyo ariyo yose kandi cyujuje ibisabwa byose kugira ngo iyo mirimo ikorwe, ndetse kikaba gifite n'abakozi, ariko nyamara kikaba kidakora mu gihe cy'ibarura kubera impamvu zitandukanye (Gusana, Gutaka/decoration, urugendo rwa nyiracyo…).

iii. Ikigo cyahagaritse imirimo yacyo burundu

Ni ikigo cyahagaritse imirimo yacyo kubera impamvu zitandukanye (Guhomba, kureka uwo murimo ku bushake…), kandi kikaba nta mukozi n'umwe gifite uhakorera. Ikigo gifunze burundu, umukarani azakibwirwa n'uko azahasanga nk'ibikoresho byahasigaye

bigaragaza ko cyigeza kuhakorera: **Urugero**: Imashini ziparitse zigaragara nk'izakoraga, Comptoirs, n'ibindi.

2.5 Umwaka ikigo cyatangiye gukoreraho mu Rwanda

Aha ni ukuvuga umwaka imirimo y'ikigo yatangiriye gushyirwa mu bikorwa ku butaka bw'igihugu cy'u Rwanda. Aha hazarebwa Ukwezi n'umwaka. Igihe ubazwa atibutse ukwezi ikigo cye cyatangiriye, hakwifashishwa ibyangombwa yahawe yandikisha ikigo cye niba bihari. Niba bidahari, kwandika 0 mu tuzu twabugenewe.

2.6 Umurimo w'ingenzi ikigo gikora (Major economic activity)

Umurimo uvugwa aha ni umurimo ukorwa n'ikigo mu gihe cy'ibarura. Uwo murimo ukaba ufatwa nk'ufitiye ikigo akamaro kurusha indi mirimo ihakorerwa. Urugero: Ku bigo bikora ubucuruzi, umurimo ufatwa nk'uwingenzi ni umurimo winjiza amafaranga menshi nk'inyungu. Umurimo w'ingenzi ukorwa n'ikigo ugomba kwandikwa mu buryo bugaragara kandi usobanuye neza hakurikijwe urutonde mpuzamahanga rw'ahakorerwa imirimo (ISIC).

Urugero: Ubudandazi bw'imyenda mu isoko/mu iduka, kuranguza ibikoresho by'ubwubatsi mu isoko/mu iduka, Gukora blocks sima, Ubudozi bw'imyenda y'abagabo, Gutiza amakasete video, Kwensitala ibikoresho bijyanye n'isuku (lavabo, douche, toilette…), consultant w'umu ingénieur mu bwubatsi, Uburezi mu mashuri abanza, consultance mu by'amategeko….

2.7 Undi murimo ikigo gikora (Secondary activity)

Igihe ikigo gifite imirimo irenze umwe, hari umurimo ubarwa nk'uwingenzi ikigo kiba gikora ariko hakaba indi mirimo ikigo cyaba gikora. Iyo mirimo ishobora kuba ishamikiye ku murimo w'ingezi cyangwa itawushamikiyeho. Umurimo ukenewe hano n'umurimo ubarwa nk'uwa kabiri mu mirimo ifitiye ikigo akamaro ni ukuvuga uwa kabiri mu kwinjiza inyungu.

2.8 Icyiciro cy'imikorere (Institutional Sector)

i. Ikigo cy'abikorera (Private sector)

Ni ikigo cy'umuntu umwe cyangwa itsinda ry'abantu. Kigomba kuba gifite nibura umukozi umwe ugikoramo, akorera umushahara mu buryo buhoraho. Icyakora, iyo nyiri ikigo ari we ubwe ucyiyoborera kandi ibikorwa byacyo bikaba ntaho bihurira n'imibereho ya buri munsi y'urugo rwe cyangwa abarugize, icyo kigo kibarwa nk'icyigenga nubwo nta mukozi ukorera umushahara mu buryo buhoraho kiba gifite. Buri kigo cyose cyashinzwe ku bufatanye bw'abantu benshi kibarwa mu bigo byigenga.

Ikigo cyigenga kigaragara mu buryo bukurikira:

Mu bigo by'abikorera harimo:

a) **Koperative**

Koperative: Hashingiye ku mategeko akurikizwa mu Rwanda, cyane cyane Itegeko n° 50/2007 ryo kuwa 18 Nzeri 2007 rigena ishyirwaho, imiterere, n'imikorere y'Amakoperative mu Rwanda nk'uko ryavuguruwe kandi ryujujwe mw'itegeko n° 001/2013 yo kuwa 05 ukuboza 2013 kugeza ubu; Koperative ni ikigo kigizwe n'abantu 10 cyangwa barenga bishyize hamwe kugirango bakore igikorwa runaka kibyara inyungu. Abanyamuryango ba Koperative bagira uburenganzira bungana ku mutungo wa Koperative. Aha, mu gihe cy'ibarura, umukarani azabaza niba abanyamuryango barandikishije koperative yabo mu kigo gishinzwe amakoperative mu Rwanda kugirango abone gufata icyo kigo nka koperative. **Urugero**: COVARU (Cooperative de vanerie de Ruhashya). Mu gihe azahabwa igisubizo ko ikigo ari koperative, azandika Koperative mu magambo arambuye no mu mpine zayo nkuko hari aho bisabwa ku ntonde z'ibibazwa.

b) **Kampani/Sosiyete y'ubucuruzi (Business Company)**: Ni ikigo cy'ubucuruzi gishobora gushingwa n'umuntu umwe cyangwa benshi hashingiwe ku bufatanye cyangwa ku mikoranire ya ba nyiracyo. Ikigo cy'ubucuruzi kibarwa nka kampani iyo kiyandikishije biteganywa n'itegeko n° 07/2009 ryo kuwa 27/04/2009 rijyanye n'imikorere n'iyandikishwa ry'amakampani/sosiyete mu Rwanda. Aha nibyiza ko umukarani yabaza niba ikigo cyarandikishijwe nka Sosiyete y'ubucuruzi/Kampani kugirango yemeze ko icyo kigo ari kampani koko Kenshi izina rya kampani riherwa n'ikirango cy'uburyozwe (Limited (ltd) cyangwa Unlimited. **Urugero** TECHNO MARKET LTD**.**

c) **Ishyirahamwe (Association)**: Ni abantu bishyira hamwe bafite intego imwe bashaka gukora mu buryo buzwi. Aha, turareba amashyirahamwe akora ubucuruzi. Kenshi usanga amashyirahamwe yarashinzwe n'imiryango itegamiye kuri leta cyangwa abantu ku giti cyabo. **Urugero**: Association Mumporeze.

d) **Ikigo cy'umuntu kitari kampani/sosiyete**: Ni ubucuruzi bukorwa n'umuntu umwe cyangwa benshi mu bagize urugo. Aha, ntabwo byoroshye gutandukanya umutungo w'urugo n'umutungo uva muri ubwo bucuruzi kandi rimwe na rimwe umuntu ukora muri ubwo bucuruzi ntahabwa umushahara nk'igihembo. **Urugero:** Butiki chez Papa Thiery, Daily ya Gakwerere.

ii. Ikigo cya Leta

Ni ikigo kigenzurwa na Leta kandi imigabane yose y'icyo kigo ikaba ifitwe na Leta ijana kw'ijana (100%). Mu bigo bya Leta, hagaragaramo inzego bwite z'ubuyobozi bwa leta. **Urugero**: Akarere, ibigo by'amashuri: Mu bigo bya leta hagaragaramo kandi ibigo by'ubucuruzi, ONATRACOM, EWSA-Ex-Electrogaz, Ibigo bishinzwe guhugura abantu:

Rwanda Administration Management Institute (RAMI), Business Development Center (BDC), Business Development Fund (BDF), ibigo by'ubuvuzi n'ibindi.

N.B: Ibigo bya Leta bikurikira ntibizabarurwa: Minisiteri n'ibigo bizishamikiyeho, Ibigo by'ingabo na Polisi.

iii.Ikigo cya Leta n'abikorera (Mixed)

Ni ikigo gifite ingano y'imigabane runaka ifitwe na Leta n'indi migabane ifitwe n'abikorera ku giti cyabo bakomoka mu gihugu cyangwa abanyamahanga. Mu ihuriro rya leta n'abikorera habonekamo ibice bibiri:

a) *Ihuriro rya leta n'abikorera mu gukora ubucuruzi*: Aha twavuga igihe leta n'abikorera bakora ubucuruzi butanga inyungu zikomoka ku gishoro cy'imigabane iba yatanzwe. Urugero: Gushora imari mu mahoteli: HOTEL MERDIEN (Novotel Umubano), Gukora umushinga w'urugomero rw'amashanyarazi, n'ibindi.

b) *Ihuriro rya Leta n'abikorera bitajyanye n'ubucuruzi*: Aha twavuga igihe Leta iba yarasinye amasezerano y'ubufatanye n'abikorera kugirango hakorwe igikorwa runaka gifitiye abaturage akamaro. **Urugero**: kubaka, kugenzura no gufasha amashuri, amavuriro n'ibindi. Urugero ku mashuri aho Leta ifatanyije n'amadini: Groupe scolaire de Butare (Leta na Eglise Catholique), Groupe Scolaire de Runyombyi (Eglise Baptiste na Leta).

iv. Umuryango nyarwanda utegamiye kuri Leta

Ni ikigo kitegamiye kuri Leta gikomoka mu Rwanda, kidaharanira inyungu mu mirimo gikora. Urugero rw'ibyo bigo ni nk'imitwe ya politike, amahuriro y'imyidagaduro, amahuriro y'abakozi. Urugero: RWAMREC, PROFEMMES TWESE HAMWE, IMBUTO FUNDATION, AJEPRODO-JIJUKIRWA n'indi.

v) Umuryango mpuzamahanga utegamiye kuri Leta

Ni ikigo kitegamiye kuri leta gikomoka mu mahanga haba mu karere cyangwa ku wundi mugabane, kidaharanira inyungu mu mirimo gikora.

Icyitonderwa: Icyicaro gikuru cy'Ibigo bishamikiye ku muryango w'abibumbye, za ambasade…bigamije umubano n'ubutwererane ntabwo bizakorerwa ibarura. Hazabarurwa gusa imishinga ibishamikiyeho. Bimwe muri ibyo bigo ni nka UNDP,UNFPA, FAO, UNICEF, UNESCO n'ibindi. Imishinga ibishamikiyeho cyangwa ifashwa n'ibyo bigo ni nka: USAID Higa Ubeho, USAID Akazi kanoze, n'indi.

Ibigo bitegamiye kuri leta kandi bidaharanira inyungu bikaba byarashyizweho hagendewe ku bufatanye n'ubutwererane bw'ibihugu byombi nabyo ntibizabarurwa. Bimwe muri byo ni nka: SIDA, CIDA, JICA, GIZ, KOIKA, CTB, UKAID, USAID DANIDA, GLOBAL FUND n'ibindi. Umukarani aramutse agize kujijinganya yahamagara umuyobozi w'ikipe umukuriye akamusobanuza ibyo adasobanukiwe.

2.9 Ubwenegihugu bwa ba Nyir'ibigo

Muri iri barura, ubwenegihugu bw'abakorera imirimo yabo mu Rwanda ni ngombwa kuko bufasha kumenya niba amafaranga yose yashowe mu bikorwa ari ay'abanyarwanda, cyangwa niba abanyarwanda bafatanije n'abashoramari bakomoka mu bindi bihugu, cyangwa niba igishoro cyose ari icy'abashoramari b'abanyamahanga.

Kuvuga ko umuntu cyangwa abantu ari ba nyir'ikigo bijyanye n'amafaranga yaguzwe imigabane bagifitemo. Amafaranga tuvuga hano n'amafaranga ashorwa mu gikorwa cy'ubucuruzi gusa (ibikoresho byifashishwa mu gikorwa n'igishoro gikoreshwa ubu); hatarimo amazu bakoreramo kuko bishoboka ko baba banayakodesha.

2.10 Uburyo bw'amategeko

Hakurikijwe itegeko no 7/2009 ryo kuwa 27/04/2009 rirebana n'imikorere n'iyandikishwa ry'amakampani/Sosiyete mu Rwanda, no kugena imigabane no kuyandikisha nkuko ryasohotse mu igazeti ya leta yo kuwa 14/05/2010, ibigo bishobora kuba mu matsinda akurikira:

i. ***Umutungo w'umuntu umwe (Proprietorship)***: Ni ikigo cyigenga cy'umuntu umwe gusa. Uwo muntu ashobora gufata icyemezo nta wundi agishije inama.

ii. ***Isosiyete ifite uburyozwe buhiniye ku migabane (Limited by share):*** Ni isosiyete yemera ko uburyozwe bw'abayifitemo imigabane bungana n'amafaranga bemeye kwishyurira imigabane yabo yaba yarishyuwe cyangwa atarishyurwa. Aha, iyo sosiyete igize igihombo, hafatirwa imigabane gusa ikagurishwa igakurwamo ubwishyu bw'abanyamuryango cyangwa undi ikigo kibereyemo umwenda.

iii. ***Isosiyetre ifite uburyozwe buhiniye ku ngwate (Limited by guarantee)***: Ni isosiyete yemera ko uburyozwe bw'abayigize bungana n'amafaranga biyemeje kwishyura (ingwate) haramutse habaye iseswa. Iyo sosiyete ihombye, uburyozwe bugarukira ku ngwate gusa abanyamigabane baba barashyizeho ikagurishwa ikishyura imyenda sosiyete ibereyemo abayigurije cyangwa abayishyuza.

iv. ***Isosiyete ishingiye ku buryozwe bw'imigabane ya ba nyirayo no ku ngwate (Limited by share and by guarantee):*** Ni isosiyete yashyizweho hifashishijwe ihame ry'uko uburyozwe bugarukira ku mafaranga yatanzwe na ba nyir'imigabane cyangwa ayo biyemeje niba atarishyurwa kuri iyo migabane yabo mu gihe ahari. Ingwate yatanzwe n'abagize sosiyete ingana n'amafaranga biyemeje gushyira hamwe kugira ngo azabe ingoboka mu gihe habaye iseswa. Iyo sosiyete ihombye cyangwa habayeho iseswa, abanyamigabane n'abandi isosiyete ibereyemo imyenda bishyurwa ku mafaranga yagurishijwe mu migabane no mu ngwate.

v. ***Isosiyete ifite uburyozwe busesuye (Unlimited)***: Ni isosiyete yashingiwe ku ihame ry'uko uburyozwe bw'abanyamigabane bayo butagira imipaka. Iyo habayeho iseswa rya sosiyete kandi sosiyete yari ifite imyenda igomba kwishyura, uburyozwe bukomereza no mitungo isanzwe y'abanyamigabane kugirango haboneke ubwishyu.

2.11 Imicungire y'umutungo w'ikigo

Aha, ikigamijwe ni ukumenya niba umutungo w'ikigo utandukanywa n'umutungo w'urugo mu buryo bw'imikoreshereze yawo n'imizigamire yawo (business account # Household account). Aha hazifashishwa ingero zo kumenya niba amafaranga akoreshwa mu rugo aturutse mu bikorwa by'ubucuruzi hari aho abarwa nibura mu gihe cy'ukwezi nyir'ikigo akaba azi ingano y'amafaranga yakoresheje mu gihe cy'ukwezi akomotse mu kigo cye. Ikindi, ikigo gikora ibaruramari kibarwa nk'ikitavanga umutungo.

2.12 Nyir'ikigo

Ni umuntu cyangwa abantu batangije ikigo bakoresheje igishoro cy'amafaranga runaka kandi bakaba bagira uruhare rukomeye mu gufata ibyemezo bijyanye n'imigendekere, imikorere n' imicungire y'ubuzima bw'ikigo. Aha, ashobora kuba ari we muyobozi w'ikigo cyangwa atari we.

2.13 Ibaruramari rihoraho mu bitabo byabugenewe

Hakurikijwe itegeko N°16/2005 ryo kuwa 18/8/2005, ibaruramari risabwa ku bigo, riboneka mu bitabo bikurikira:

1) ***Igitabo kigaragaza ibyinjiye n'ibisohoka buri munsi (Journal)***

   Iki gitabo gikoreshwa n'umuntu ukora ibaruramari mu bikorwa bye, kigaragaza ibyinjiye (Entry) n'ibyasohotse umunsi ku munsi.

2) ***Igitabo gikubiyemo ubwoko bw'amakonti y'ibaruramari kuri buri gikorwa cy'ubucuruzi (Grand Livre/ Ledger).***

Iki gitabo kigaragaza buri gikorwa uko cyagenze, niba cyarakozwe mu buryo buhuye (equilibre/balance) cyangwa cyarakozwe ku busumbane (no balance). Urugero: Ku gikorwa cyo kugura ibicuruzwa bya 2, 000,000 Frw hishyuwe 1, 500,000 Frw kashi hasigara ideni rya 500,000 frw. Iyo Konti twakwita ''purchasing '' iragaragaza uko igikorwa cyagenze mu buryo bw'ibaruramari.

3) ***Igitabo kigaragaza igihombo n'inyungu (Compte d'exploitation/Profit and loss account)***

Iki kigaragara muri raporo y'umutungo (income statement) hagaragazwa niba harabayeho kunguka cyangwa guhomba muri sosiyeti cyangwa mu bindi bikorwa by'ikigo runaka.

4) ***Igitabo kigaragaza ifoto y'umutungo mu gihe cy'umwaka (Bilan annuel/ Balance Sheet)***

Iki gitabo cy'ibaruramari gikorwa mu mpera z'umwaka kugira ngo hagaragazwe amakuru yose ajyanye n'ibaruramari ry'ikigo. Aha hagaragaramo ibyongera umutungo (Assets/ Actif) ndetse n'ibitubya umutungo (Liabilities/Passif). Iki gitabo gitanga ishusho nyayo y'uko ikigo gihagaze mu bijyanye n'iterambere ryacyo.

2.14 Icyicaro cy'ikigo

a. Icyicaro gikuru (Headquarter/Head office)

Iyo ikigo gifite amashami menshi ari mu bice bitandukanye by'igihugu, icyicaro gikuru kirangwa n'uko abayobozi bakuru b'ikigo ari ho bakorera. Uretse imirimo y'ubuyobozi, ku cyicaro gikuru hashobora gukorerwa indi mirimo ibyara inyungu ijyanye n'iby'ubucuruzi cyangwa iyamamaza idakorerwa mu mashami. Akenshi, icyicaro gikuru cy'ikigo kiba kiri ahantu hatandukanye n'aho amashami yacyo aherereye. Ariko, hari aho icyicaro gikuru gikorera ahantu hamwe n'aho rimwe mu mashami yacyo rikorera. Iyo bimeze bityo, ibyo bigo byombi bifatwa nk'ibitandukanye, mu gihe bifite ibitabo by'ibaruramari bitandukanye kandi n'aho bikorera hakaba hashobora gutandukanywa.

- *Urugero ku kigo gifite icyicaro gikuru hadakorera ishami ryacyo: SONARWA*
- *Urugero ku kigo gifite icyicaro gikuru hakorera n'ishami ryacyo: Banki ya Kigali (BK)*

b. Ikigo gifite aho gukorera hamwe/Kitagira amashami

Ni ikigo cyigenga kitagira ikindi gishamikiyeho haba mu Rwanda cyangwa mu mahanga kandi kikaba gifite aho gukorera hamwe n'ubuyobozi bushinzwe imikorere yacyo. **Urugero**: Harvest Enterprise, Entreprise URWIBUTSO-NYIRANGARAMA

c. Ishami ry'ikigo gikorera mu gihugu (Branche)

Ni ikigo gishamikiye ku kindi kinini kandi gisanzwe gikorera mu Rwanda. Iki kigo kiba gifite umuyobozi ugishinzwe nk'ishami, kikaba gikora ibaruramari ryacyo kandi umuyobozi wacyo akaba ashobora gufata ibyemezo runaka atagombye kugisha inama ku cyicaro gikuru. Mu gihe cy'ibarura, iryo shami rizafatwa nk'ikigo ukwacyo. Urugero: Banki zifite amashami ahantu hatandukanye: BK, EQUITY BANK, COGEBANK, KCB, MFI-UNGUKA n'izindi.

- **Icyitonderwa:**

  Iyo ikigo gifite ibikorwa bibiri bitandukanye, buri gikorwa kibarurwa nk'ikigo ukwacyo niba gifite aho gikorera hatandukanye n'aho ikindi gikorera, niba gifite umuyobozi wihariye kandi bakora ibaruramari ryihariye.

  Urugero: AMEKI MEUBLE NA AMEKI COLOR. Aha AMEKI Meuble ni kigo ukwacyo na AMEKI COLOR ni ikigo ukwacyo.

d. Agashami k'ikigo (Sous branche)

Ni ikigo gishamikiye ku ishami ry'ikigo kinini. Aha agashami k'ishami ry'ikigo gafite umuyobozi ufata ibyemezo kakagira n'ibaruramari ryihariye icyo gihe ako gashami kazafatwa nk'ikigo. Urugero: Banki y'abaturage agashami ka Gakenke (BP-Sous Branche

Gakenke). Ariko, niba agashami kadafite ibaruramari kihariye, icyo gihe kazabarurirwa ku ishami, ntikazafatwa nk'ikigo.

N.B: Ibigo bikomoka mu mahanga bikorera mu Rwanda bikaba bifite n'amashami, aho bikorera mu Rwanda hazabarwa nk'icyicaro gikuru. **Urugero:** Isosiyeti z'itumanaho: MTN, TIGO na AIRTEL. Ibigo by'Imari, Ubwishingizi, amabanki: Kenya Commercial Bank (KCB), Equity Bank, Ecobank, COGEBANK, IAP, Prime life, I&M n'izindi. Amashami yabyo mu Rwanda azabarurwa nk'amashami nkuko bigiye bifite amashami ahantu hatandukanye mu gihugu mu gihe afite ubuyobozi n'ibaruramari ryihariye.

2.15 Umubare w'abakozi hakurikijwe igitsina, ubwenegihugu, n'ubwoko bw'amasezerano y'akazi.

Ubwoko bw'amasezerano y'akazi

Amasezerano y'akazi akorwa hagati y'umukoresha n'umukozi kandi mu byumvikanwaho, harimo n'igihe ayo masezerano azamara. Icyo gihe gishobora kuba:

a. Munsi y'ukwezi kumwe: Ni amasezerano y'akazi atarengeje ukwezi kumwe;

b. Ukwezi 1 kugeza ku mezi 6: ni amasezerano y'akazi arengeje ukwezi kumwe ariko atarengeje amazi atandatu.

c. Hejuru y'amezi 6: ni amasezerano y'akazi arengeje amezi atandatu ariko akaba afite igihe kizwi azarangirira;

d. Ama**s**ezerano y'igihe kitazwi: ni amaserano y'akazi afite igihe kitazwi azarangirira.

2.16 Umubare w'abakora hakurikijwe uburyo bahembwamo (payment status)

Aha, ikigamijwe ni ukumenya umubare w'abakozi bakorera umushahara (bahembwa) no kumenya umubare w'abakora badahembwa. Umushahara ni amafaranga umuntu ahabwa nk'igihembo bitewe n'akazi runaka yakoze.

- *Ukora ahembwa (paid worker)*: Ni umuntu uhabwa igihembo kijyanye n'umusaruro ku murimo yakoze mu gihe runaka.

- *Ukora adahembwa (unpaid worker)*: Ni umuntu ukora adahabwa igihembo ku murimo aba yakoze. Urugero: Umwisengeneza wa nyiri ikigo , Umugore wa nyiri ikigo, Umwana wa Nyiri ikigo, Nyiri ikigo ubwe… bashobora gukora badahembwa.

- *Umukozi wimenyereza umwuga (apprentice)*: Uyu muntu ukora yimenyereza umwuga abarwa nk'udahembwa kuko igihembo yakira kibarwa nk'ubufasha kugirango akazi akora kagende neza (facilitation).

Icyitonderwa:

- Umuntu uhawe akazi k'ubufasha mu gihe uwagakoraga kamubanye kenshi ntabarwa nk'umukozi w'icyo kigo igihe atahaboneka buri gihe cyangwa ngo abe afite amasezerano azwi mu yo twavuze haruguru. (Gufasha gutera ibipesu ku myenda iriho idodwa).

- Abantu baza gukodesha ibikoresho by'umuntu ufite ikigo mu buryo budahoraho bagakora bakagenda ejo bakaba batagaruka; abo nabo ntibabarwa nk'abakozi bicyo kigo. Urugero: Abakodesha imashini zogosha ku muntu ufite inzu y'ubwogoshero (Salon de coiffure). Gusa abakora muri salon de coiffure bafite amasezerano na Nyiri iyo salon bafatwa nk'abakozi b'icyo kigo kabone n'iyo baba badakora buri munsi.

2.17 Igicuruzo ku mwaka (the annual turnover)

Muri rusange, igicuruzo ku mwaka ni ingano y'amafaranga yose yanyuze mu ntoki z'umucuruzi mu gihe cy'umwaka wose (amezi 12). Aha, turareba amafaranga yinjiye (inflows) ***mu mwaka wa 2013*** kuko ibarura rijyanye n'uyu mwaka wonyine. Abantu batangiye nyuma y'umwaka wa 2013 ntibababazwa amakuru ajyanye n'igicuruzo ku mwaka.

2.18 Igishoro gikoreshwa ubu (Capital employed)

Igishoro gikoreshwa ubu ni agaciro k'umutungo ufatika ukoreshwa(Ibicuruzwa n'ibiri mur stock, ibikoresho bigira uruhare mu kubyara inyungu) ukuyemo imyenda yose y'igihe kitarenze umwaka. Mu yandi magambo, igishoro gikoreshwa ubu ni agaciro k'umutungo wagize uruhare mu kubyara inyungu. Mu gihe ikigo gifite ibitabo by'ibaruramari, agaciro k'igishoro gikoreshwa ubu kagaragazwa mu ntangiriro z'umwaka muri ibyo bitabo. Mu gihe ikigo kidafite ibitabo by'ibaruramari, nyiri ikigo azagereranya.

2.19 Umutungo winjiye utavuye mu bucuruzi (Revenue/income)

Ni amafaranga aba yinjijwe n'ibigo bidakora ubucuruzi mu gihe cy'umwaka wose wa 2013. (Amadini, imiryango idaharanira inyungu, imitwe ya politiki n'indi miryango itegamiye kuri leta). Aya mafaranga yinjira avuye mu misanzu, inkunga, impano n'ahandi.

2.20 Umusanzu wakusanyijwe (contribution) mu gutangiza ikigo

Ni amafaranga yakusanyijwe n'ibigo bidakora ubucuruzi mu gihe hatangiraga ibikorwa byo gushinga ikigo. Igihe umusanzu cyangwa igishoro bitibukwa bitewe n'igihe ikigo cyatangiriye hakaba nta nyandiko zibigaragaza, icyo gihe mu gihe cyo gusubiza ikibazo mu gihe k'ibarura igisubizo kizaba "ntibizwi". Urugero: nk'ibigo byatangiye mu gihe cy'umwaduko w'abazungu mu Rwanda nka Kiriziya Gatorika, Paruwasi ya Zaza.

2.21 Kwiyandikisha

Ikigo gishobora kwiyandikisha hamwe cyangwa henshi muri aha hakurikira:

i. ***Ikigo cy'igihugu cy'imisoro n' amahoro (RRA)***: ni ikigo cy'Igihugu gishinzwe gusesengura, gukusanya no kubara imisoro n'amahoro n'ibindi bijyanye na yo byinjira mu gihugu.

ii. ***Ikigo cy'igihugu gishinzwe iterambere (RDB)***: ni ikigo cy'Igihugu gifite mu nshingano zacyo gufasha abashoramari gukora ishoramari ryabo mu Rwanda. Umuntu wese ushaka gutangira imirimo y'ubucuruzi ahamagarirwa kwiyandikisha mu kigo cy'Igihugu cy'Iterambere. Kubera ko mbere yuko ikigo cy'igihugu cy'iterambere gishyirwaho hari ibindi bigo byatangaga uruhusa rwo gucuruza (registre de commerce), ababuhawe n'ibyo bigo byasimbuwe na RDB nabo bazabarwa nk'abanditse muri RDB.

iii. ***Ikigo cy'igihugu cy'ubwishingizi n'ubwiteganyirize bw'abakozi mu Rwanda (RSSB)***: ni ikigo kimwe (RSSB) cyahurijwemo ibigo bibiri bitandukanye. Kimwe cyari ikigo gishinzwe ubwishingizi bwo kwivuza (RAMA) ikindi gishinzwe ubwiteganyirize bw'abakozi (CSR). Ku bijyanye n'abakozi, umukoresha agomba kwandikisha abakozi be mu kigo gishinzwe ubwishingizi n'ubwiteganyirize mu gihe kitarenze iminsi irindwi. Mu gihe ikigo gifite amashami menshi, buri shami rifite imicungire yihariye ryandikwa mu isanduku y'ubwishingizi n' ubwiteganyirize bw'abakozi y'u Rwanda.

iv. ***Ikigo cy'igihugu gishinzwe imiyoborere myiza (RGB):*** ni ikigo gishinzwe guteza imbere imiyoborere myiza no kwegereza abaturage ubuyobozi kandi kikaba gifite mu nshingano zacyo kwandika no kugenzura imikorere y'imiryango itegamiye kuri Leta nk'amadini, imitwe ya politiki;

v. ***Akarere***: Hari ibigo bimwe na bimwe bigitangira ubucuruzi cyangwa bikora ubucuruzi budakomeye byiyandikisha ku rwego rw'akarere.

vi. ***Umurenge:***Ikigo gikora ubucuruzi gishobora kuba cyanditse no ku rwego rw'umurenge

vii. ***Ikigo cy'Igihugu cy'Amakoperative (RCA)***: Iki kigo cyandika amakoperative akorera mu Rwanda.

viii. ***Urugaga rw'abikorera (PSF)***: Ni ihuriro rya barwiyemezamirimo n'abashoramari riharanira inyungu z'abikorera harimo ubuvugizi, ishoramari rusange, koroshya ibijyanye n' ubucuruzi mpuzamahanga, ubukemurampaka, n'ibindi bikorwa bijyanye n'ubucuruzi bw'imbere mu gihugu cyangwa hanze yacyo.

ix. ***Ikindi kigo***: Ibigo bimwe na bimwe nk'imiryango idaharanira inyungu bishobora kwandikwa mu bindi bigo bitandukanye bihuriye kuri zimwe mu ntego zabyo. **Urugero:** amashyirahamwe aharanira iterambere ry'abagore ashobora kwiyandikisha muri Pro Femmes Twese Hamwe. Imiryango iharanira uburenganzira bwa muntu ishobora kwiyandikisha muri CLADHO

2.22 Ubwoko bw'imisoro

a) **Umusoro ku nyongera gaciro (TVA/VAT):** Hagendewe ku itegeko nº 01/2012 ryo ku wa 03/02/2012 rihindura kandi ryuzuza itegeko n° 25/2005 ryo ku wa 04/12/2005 rigena imitunganyirize y'isoresha nk'uko ryahinduwe kandi ryujujwe kugeza ubu ndetse n'Itegeko n° 37/2012 ryo ku wa 09/11/2012 rishyiraho umusoro ku nyongeragaciro rigena ko umuntu wese wakoze ibikorwa bisoreshwa birenze amafaranga y'u Rwanda angana na miliyoni makumyabiri (20.000.000 Frw) y'ibyacurujwe mu gihe cy'umwaka usanzwe warangiye cyangwa angana n'amafaranga y'u Rwanda miliyoni eshanu (5.000.000 Frw) mu gihembwe kirangiye, agomba kwiyandikisha ku Musoro ku Nyongeragaciro mu buyobozi bw'imisoro mu gihe kitarenze iminsi irindwi (7) y'irangira ry'umwaka cyangwa ry'igihembwe nkuko byavuzwe haruguru. Umuntu wese udasabwa kwiyandikisha ku musoro ku nyongeragaciro, hakurikijwe ibivugwa haruguru, ashobora kuwiyandikishaho ku bushake bwe.

b) Umusoro ku bihembo (TPR)/ PAY AS YOU EARN (PAYE): Hagendewe ku itegeko nº 01/2012 ryo kuwa 03/02/2012 rihindura kandi ryuzuza itegeko n° 25/2005 ryo ku wa 04/12/2005. Rigena imitunganyirize y'isoresha nk'uko ryahinduwe kandi ryujujwe kugeza ubu, umusoro ku bihembo ni umusoro utangwa n'umukozi ukora akazi kamuhemba amafaranga angana n'ibihumbi mirongo itatu n'ifaranga rimwe (30,001) cyangwa hejuru yayo. Ingano y'umusoro itangwa hakurikijwe icyiciro cy' amafaranga yagenwe mw'itegeko rishyiraho imisoro. Itegeko riteganya ko umukoresha agomba kwandikisha umukozi we mu kigo gishinzwe kwakira imisoro n'amahoro bitarenze iminsi cumi n'itanu atangiye akazi (15 days).

c) Umusoro ku nyungu (Income tax): Mu nyugu, harimo inyungu zivuye mu bucuruzi, mu ishoramari ryakozwe n'abantu ku giti cyabo cyangwa ibigo. Inyungu mu bucuruzi ni inyungu ikomoka ku mirimo yose y'ubucuruzi hatabariwemo ibiba byashowe byose muri ubwo bucuruzi. Na none, mu nyungu z'ubucuruzi harimo ibikomoka mu mitungo yagurishijwe. Izo nyungu zose ziba zigomba gutangwaho umusoro. Ibi bikaba bigenwa n'itegeko nº 01/2012 ryo kuwa 03/02/2012 rihindura kandi ryuzuza itegeko n° 25/2005 ryo ku wa 04/12/2005 rigena imitunganyirize y'isoresha nk'uko ryahinduwe kandi ryujujwe kugeza ubu n'itegeko n° 16/2005 ryo ku wa 18/08/2005 rigena imisoro itaziguye ku musaruro.

d) Umusoro ku bicuzwa byihariye bigaragara nk'ibihenze (luxury) (Excise tax)

Ni umusoro ugenwa n'itegeko No.26/2006 ryo kuwa 27/5/2006, rigena kandi rishyiraho umusoro kuri bimwe ku bikoreshwa mu gihugu, kuri bimwe bitumizwa mu mahanga n'ibikorerwa mu gihugu.Ku bicuruzwa bigaragara ko bihenze (luxury) ugereranyije n'ibindi bicuruzwa nkenerwa ibyo bicuruzwa ni nka: itabi, amazi (mineral water), inzoga (Liquors and wines), amata yifu, amavuta atwara imodoka (fuels), imitobe yo mu nganda ………

e) Umusoro ku bicuruzwa bitumizwa mu mahanga (Import duties tax)

Hagendewe ku itegeko nº 24/2010 ryo kuwa 28/05/2010 ku ngingo yaryo ya 9: Umusoro ufatirwa ku bicuruzwa bitumizwa mu mahanga ni ubwoko bw'imisoro bwakirwa n'abakozi b'ikigo cy'igihugu gishinzwe imisoro n'amahoro bakorera ku mupaka-gasutamo. Uwo musoro usoreshwa ibicuruzwa biba biturutse mu bindi bihugu. Ubarwa hashingiwe ku gaciro k'ibicuruzwa hatabariwemo igiciro cy'ubwikorezi.

f) Umusoro ku burenganzira bwo gukora ibikorwa bibyara inyungu mu Rwanda (Patente/Trading licence tax)

Ni umusoro utangwa buri mwaka n'umuntu ku giti cye cyangwa ikigo cyiyemeje gukorera ubucuruzi mu Rwanda. Ibyo bikorwa by'ubucuruzi bigomba kuba byanditswe mu buryo bwemewe n'amategeko, ba nyiri ikigo bagahabwa icyangombwa cyemeza iyandikishwa ry'ubucuruzi nkuko bigenwa n'itegeko nº 01/2012 ryo kuwa 03/02/2012 rihindura kandi ryuzuza itegeko n° 25/2005 ryo ku wa 04/12/2005 rigena imitunganyirize y'isoresha nk'uko ryahinduwe kandi ryujujwe kugeza ubu.

g) Umusoro ku bukode/Impôt Locatif/Rental income tax

Umusoro ku bukode utangwa ku mutungo winjira uturutse ku bikoresho, inzu, ubutaka no ku zindi nyungu z'umuntu ukodesha undi mutungo cyangwa igice cy'umutungo kigize umutungo w'undi muntu cyangwa w'ikindi kigo kugirango kiwukoreshe mu bikorwa runaka bibyara inyungu. Uyu musoro utangwa na Nyir'umutungo, uwufite cyangwa uwawutijwe. Ibi bikubiye mw'itegeko nº 17/2002 ryo kuwa 10/05/2002 riha Umujyi wa Kigali n'utundi Turere ububasha bwo gukusanya imisoro ku mutungo utimukanwa.

h) Umusoro fatizo ku bacuruzi bato n'abaciriritse hagendewe ku gicuruzo ku mwaka (The flat tax regime/Impôt forfaitaire)

Tariki ya 05/06/2012, hagendewe ku mabwiriza yateguwe hifashishijwe itegeko nº 16/2005 ryo kuwa 18/08/2005 rigena umusoro ku nyungu, nkuko ryatowe n'abagize inteko ishinga amategeko mu Rwanda, hemejwe umusoro fatizo ku bigo bito n'ibiciriritse bifite igicuruzo ku mwaka kiri hagati ya 2,000,000 Rwf – 5,000,000 Rwf. Hemejwe ko: -abasora bafite igicuruzo ku mwaka kiri hagati ya 2,000,001 Rwf – 4,000,000 Rwf bishyura umusoro ungana na 60,000Rwf;

abacuruza hagati ya 4,000,001 Rwf – 7,000,000 Rwf bishyura umusoro ungana na 120, 000 Rwf; abacuruza igicuruzo cya 7,000,001 Rwf kugeza 10,000,000 Rwf bishyura umusoro ungana na 210,000 Rwf; abacuruza 10,000,001 Rwf kugeza 12,000,000 Rwf bishyura umusoro ungana na 300,000Rwf. Ibigo by'ubucuruzi biciriritse bicuruza kuva ku 12,000,001 Rwf - 50,000,000 Rwf mu mwaka bigomba kwishyura umusoro ku ijanisha rya (3%) ribariwe ku gicuruzo cy'umwaka wose.

2.23 Nomero iranga ubucuruzi (TIN : Tax Identification Number)

Hagendewe ku itegeko nº 07/2009 n'iteka rya Minisitiri ushinzwe ubucuruzi n'inganda nº 2/09/MINICOM ryo kuwa 8/05/2009 rigena iyandikishwa ry'ubucuruzi mu Rwanda, buri kigo kimaze kwandikishwa gihabwa nomero y'ubucuruzi ikiranga. Iyo nomero ikazajya ikoreshwa mu buryo butandukanye bujyanye n'ubucuruzi. Urugero: Gusora, kubarurwa n'ibindi. Iyi nomero igaragara ku cyangombwa gihabwa nyiri ikigo mu gihe amaze kwandikisha ubucuruzi bwe.

III. Amabwiriza ajyanye n'ibarura

3.1. Itegurwa ry'ibarura (preparing the field work)

Mbere yo kujya aho bazakorera ibarura, Umuyobozi ku rwego rw'intara (Reginal and Zonal Supervisor) afite inshingano zo gushyikiriza abayobozi b'amatsinda ku rwego rw'akarere ibikoresho byose bizakenerwa muri icyo gikorwa.

Ibyo bikoresho ni ibi bikurikira:

1. Igitabo gikubiyemo amabwiriza y'uko ibarura rizakorwa (Instructions manual);
2. Amafishi y'ibarura (Questionnaires);
3. Urwandiko ruzashyikirizwa inzego z'ibanze;
4. Impapuro;
5. Marquers;
6. Ikaramu y'igiti, agacongesho na rubber;
7. Amabahasha yo gushyiramo amafishi yujujwe.
8. Ifishi ya raporo y'umuyobozi w'itsinda (T.L).
9. Ifishi ya raporo y'umukarani w'ibarura, n'ibindi.

3.2. Uko ibarura rizakorwa

Mbere yo gutangira ibarura, umukarani, agomba kubanza kwimenyekanisha mu nzego zibanze, guhera ku rwego rw'akagari kugera ku rwego rw'umudugudu, akabasobanurira igikorwa agiye gukora uko giteye n'igihe kizamara.

Umukarani agomba kubarura ku buryo bukurikije uko umudugudu uteye kugira ngo yirinde gukorera mu kajagari bishobora gutuma hari ibigo byibagirana cyangwa se bikabarurwa kabiri.

3.3 Kuzuza urutonde rw'ibibazwa

Aya mabwiriza agomba gukurikizwa n'umukarani w'ibarura kugirango yuzuze neza urutonde rw'ibibazwa. Aya mabwiriza agomba gusomwa hifashishijwe ibisobanuro biri mu gice cya II.

Ikibazo cya 1.1 kugeza ku cya 1.5: Aho ikigo kibarizwa:

Umukarani yandika izina ry' Intara, Akarere, Umurenge, Akagari n'Umudugudu ikigo giherereyemo mu mwanya wabugenewe.

Ikibazo cya 1.6: Umukarani yandika nomero y'ikigo mu mudugudu mu tuzu twabugenewe.

Uhereye kuri 0001

Urugero:

0	0	0	1

Ikibazo cya 1.7: Umukarani yandika izina ry'ikigo mu mwanya wabugenewe (mu magambo arambuye).

Urugero: La galette Shop. Niba kidafite izina ry'ubucuruzi, umukarani w'ibarura ashyiraho izina rya nyiracyo riherekejwe n'ikiranga umurimo akoreramo (Urugero:Iduka rya BYIRINGIRO James)

Ikibazo cya 1.8: Umukarani w'ibarura yandika izina ry'ikigo mu mpine z'amagambo; urugero: Bank of Kigali, Wandika BK

Ikibazo cya 1.9: aha handikwa nomero za telefoni z'ikigo, niba nta telephone ikigo kigira ntacyo wuzuzamo.

Ikibazo cya 1.10: Umukarani w'ibarura yandika email y'ikigo (niba kiyifite).

Ikibazo cya 2: Iki kibazo kigamije kugaragaza aho ikigo gikorera. Urugero: mu isoko cyangwa hanze y'isoko. Umukarani aca akaziga ku gisubizo gikwiye, akanandika umubare ujyanye n'igisubizo mu tuzu twabugenewe atiriwe abaza.

Ikibazo cya 3: Iki kibazo kigamije kugaragaza ubuzima bw'ikigo: niba gikora, gifunza by'agateganyo cyangwa cyarafunze burundu. Umukarani aca akaziga ku gisubizo gikwiye, akanandika umubare ujyanye n'igisubizo mu tuzu twabugenewe.

Ibibazo kuva ku cya 4.1 kugeza ku cya 4.5: byerekeye umuyobozi w'ikigo, cyangwa ushinzwe gukurikirana ibikorwa by'ikigo umunsi ku munsi. Umukarani yandika amazina, igitsina, imyaka y'amavuko, nomero ya telephone na email mu mwanya wabigenewe.

Ikibazo cya 5: umwaka ikigo cyatangiye gukoreraho ugomba kwandikwa mu tuzu twabugenewe kandi ukandikwa umukarani ahereye iburyo ajya i bumoso kugirango atagira akazu asimbuka. Aha hakenewe ukwezi n'umwaka.

Urugero:

0	5	1	9	5	4

Niba ukwezi kutazwi, umukarani yuzuza 0 mu tuzu twabugenewe. Niba n'umwaka utazwi, na none yuzuza 0 mu tuzu twabugenewe.

Ikibazo cya 6 (Umurimo w'ingenzi): Umukarani w'ibarura asabwa kwandika ibijyanye n'umurimo w'ingenzi ukorerwa mu kigo hakurikijwe amabwiriza yatanzwe mbere mu gice cya II (**IBISOBANURO BY'AMAGAMBO Y'INGENZI**).

Icyitonderwa: Ikirango cy'umurimo ntabwo kizuzuzwa n'umukarani wibarura. Ahubwo umukarani w'ibarura asabwa gusobanura neza mu nyandiko umurimo abwiwe ko ikigo gikora. Ikirango cy'umurimo kizuzurizwa ku cyicaro cy'Ikigo cy'Igihugu gishinzwe Ibarurishamibare mu Rwanda n'abakarani bashinzwe kuzuza ibirango.

Ikibazo cya 7 (undi murimo wa kabiri ikigo gikora): Umukarani abaza niba haba hari undi murimo ikigo gikora. Niba uhari, awandika akurikije amabwiriza yatanzwe ku kibazo cya 6. Niba udahari, umukarani w'ibarura yandika "**Ntawo**".

Ikibazo cya 8 (Icyiciro ikigo kirimo): Aha, umukarani abaza icyiciro ikigo kibarizwamo. Aca akaziga ku mubare ujyanye n'gisubizo ahawe, akanawandika mu kazu kabugenewe. Iyo ikigo ari icy'abikorera, akomereza ku kibazo cya 9. Naho iyo ari ikigo icy'abikorera bafatanyije na leta, arasimbuka akajya ku kibazo cya 10. Niba ikigo ari icya leta cyangwa imiryango itegamiye kuri leta, umukarani w'ibarura arasimbuka akajya ku kibazo cya 17.

Ikibazo cya 9: iki kibazo kibazwa uwasubije 1 ku kibazo cya 8. Umukarani aca akaziga ku mubare ujyanye n'igisubizo ahawe akawanandika mu kazu kabugenewe agahita ajya ku kibazo cya 11.

Ikibazo cya 10: Iki kibazo kigamije gutandukanya ibikorwa leta ifatanyije n'abikorera bijyanye n'ubucuruzi cyangwa bitajyanye n'ubucuruzi**.** Iki kibazo kibazwa uwasubije 2 ku kibazo cya 8. Umukarani w'ibarura aca akaziga ku mubare ujyanye n'igisubizo ahawe akanawandika mu kazu kabugenewe. Iyo ari ikigo cy'ubucuruzi, akomereza ku kibazo cya 12. Iyo ari ikigo kidakora ubucuruzi, akomereza ku kibazo cya 17.

Ikibazo cya 11: (ubwenegihugu bwa nyir'ikigo): Umukarani w'ibarura abaza ubwenegihugu bwa nyir'ikigo. Umukarani aca akaziga ku mubare ujyanye n'igisubizo ahawe, akanawandika mu tuzu twabugenewe.

Ikibazo cya 12: Icyiciro cy'ikigo mu buryo bw'amategeko y'u Rwanda

Umukarani w'ibarura abaza nyiri ikigo cyangwa umuyobozi wacyo icyiciro ikigo kibarizwamo mu buryo bw'amategeko nk'uko agaragara mu gika cya II (Ibisobanuro by'amagambo y'ibanze, ingingo 2.10). Mu gihe uwo baganira adasobanukiwe neza ikibazo,

umukarani amusomera ibisubizo bishoboka akanabimusobanurira bibaye ngombwa. Aca akaziga ku mubare ujyanye n'igisubizo ahawe akanawandika mu kazu kabugenewe. Iyo igisubizo ahawe ari umutungo w'umuntu umwe (1), akomereza ku kibazo cya 13 no ku bindi bikurikiyeho. Iyo igisubizo ari 2 kugeza kuri 6, ajya ku kibazo cya 17.

Ikibazo cya 13: **(Imicungire y'umutungo w'ikigo niba itandukanywa n'imicungire y'umutungo w'urugo):** Umukarani abaza niba imicungire y'umutungo w'ikigo itandukanywa niy'uwu rugo. Umukarani aca akaziga ku gisubizo ahawe, akanandika umubare ujyanye n'igisubizo mu kazu kabugenewe.

Ikibazo cya 14: Iki kibazo kigamije kumenya niba umuyobozi w'ikigo ari nawe nyiracyo,. Umukarani aca akaziga ku gisubizo ahawe, akanandika umubare ujyanye n'igisubizo mu kazu kabugenewe. Niba igisubizo ari ''YEGO'' umukarani ajya ku kibazo cya 17.

Ikibazo cya 15: Iki kibazo kibazwa gusa abasubije "1" (umutungo w'umuntu umwe) ku kibazo cya 12 cyangwa "2" (Oya) ku kibazo cya 14. Umukarani w'ibarura abaza igitsina cya nyir'ikigo, agaca akaziga ku mubare ujyanye n'igisubizo ahawe, akanandika uwo mubare mu kazu kabugenewe.

Ikibazo cya 16: Iki kibazo kibazwa gusa iyo ku kibazo cya 14 basubije ko umuyobozi w'ikigo atari we nyiracyo. Umukarani w'ibarura abaza imyaka y'amavuko ya nyir'ikigo, agaca akaziga ku mubare ujyanye n'igisubizo ahawe, akanandika uwo mubare mu kazu kabugenewe.

Ikibazo cya 17: Umukarani w'ibarura agomba kwifashisha igice cya II (**IBISOBANURO BY'AMAGAMBO Y'INGENZI**) kugira ngo asobanurire uwo baganira ibijyanye n'ibaruramari rihoraho mu gihe yaba atabyumva neza. Aca akaziga ku mubare ujyanye n'igisubizo bamuhaye noneho akanawandika mu kazu kabugenewe.

Ikibazo cya 18: (Icyiciro cy'ikigo): Iki kibazo kigamije kureba niba ikigo ari icyicaro gikuru, ko nta mashami kigira cyangwa ko cyo kitari ishami ry'ikindi kigo kinini. Umukarani w'ibarura abibaza neza uwo baganira kugirango amenye igisubizo gikwiye. Aca akaziga ku mubare ujyanye n'igisubizo ahawe, akanandika uwo mubare mu kazu kabugenewe. Niba igisubizo ari ku cyicaro gikuru (1), akomereza ku bibazo bikurikiraho, ariko niba igisubizo atari 1, ajya ku kibazo cya 21.

<u>Icyitonderwa:</u>

1. Ku madini:

<u>Kiliziya Gatorika</u>

- Paruwasi ya Kiliziya Gatorika izabarwa nk'ikigo ukwacyo,
- Diyoseze ya Kiliziya Gatorika izabarwa nk'ikigo ukwacyo.

ADEPR

- Paruwasi izabarwa nk'ikigo ukwacyo
- Ururembo n'akarere bizashyirwa ku buyobozi bwa ADEPR ku rwego rw'igihugu bibe ikigo ukwacyo.

Abadivantisiti b'umunsi wa Karindwi

- Amatorero azabarirwa ku ntara bikore ikigo kimwe,
- Field imwe izabarwa nk'ikigo ukwacyo,

Abayisilamu

- Umusigiti uzabarwa nk'ikigo,
- Ihuriro ry'abayisilamu rizabarwa nk'ikigo ukwacyo.

2. Ku nzego za leta

- Akagali n'umurenge bizabarurirwa ku rwego rw'akarere bikore ikigo kimwe kitwa akarere

3. Urwego rw'abikorera mu Rwanda (PSF)

- Urwego rw'abikorera ku Ntara no ku Karere bazabarurirwa kuri PSF urwego rw'igihugu nk'ikigo kimwe.
- Amahuriro y'inzego z'abikorera (Chambers) bazabarurwa nk'amashami y'urugaga rw'abikorera,
- Ibigo bifite amaguriro cyangwa aho bitangira serivisi byohereje umukozi utigenga mu gufata ibyemezo kandi imibare yaho ibarizwa ku cyicaro cy'icyo kigo, bizabarurirwa ku cyicaro cy'icyo kigo, ntihabarwa nk'ishami.
  Urugero: Aho EntrepriseUrwibutso–Nyirangarama ifite amaguriro hose mu gihugu hazabarurirwa ku cyicaro cya Nyirangarama mu karere ka Rulindo.

Ikibazo cya 19: Iki kibazo kibarizwa ku cyicaro gikuru gusa kugira ngo hamenyekane umubare w'amashami. Umukarani yandika umubare w'amashami harimo n'icyicaro gikuru mu tuzu twabugenewe.

Ikibazo cya 20: Umukarani yandika umubare w'abakozi bose bo ku cyicaro gikuru hiyongereyeho abo mu mashami yose no mu dushami twose tw'ikigo mu tuzu twabugenewe.

Ikibazo cya 21: Iki kibazo kigamije kumenya umubare w'abakozi bagatandukanywa hagendewe ku bwenegihugu n'igitsina cya buri umwe wese. Umukarani abaza umubare w'abanyarwanda b'igitsina gabo akawandika mu tuzu twabugenewe, uw'abanyarwanda b'igitsina gore nawo akawandika mu tuzu twabugenewe akabona gukora igiteranyo. Niba harimo abakozi b'abanyamahanga, nabo abigenza atyo akabona gukora igiteranyo rusange. Iteka, yandika ahereye mu kazu k'iburyo asubira ibumoso. Urugero: niba mu kigo hari abakozi 63 bose hamwe, umukarani w'ibarura azandika uyu mubare muri ubu buryo:

0	6	3

Ikibazo cya 22: Iki kibazo kigamije kumenya umubare w'abakozi hagendewe ku gihe amaserano y'akazi azamara, igitsina, n'uburyo bw'imihembere yabo. Umukarani yandika umubare w'abakozi mu tuzu twabugenewe nkuko byasobanuwe ku kibazo cya 21. Niba nta mukozi uhari, yandika 0 mu tuzu twabugenewe.

Ibibazo 23 na 24 bibazwa gusa igihe ibisubizo ku kibazo cya 8 ari 1 cyangwa 2

Ikibazo cya 23: Iki kibazo kigamije kumenya umubare w'amafaranga yose yacurujwe mu gihe ***cy'umwaka wa 2013***. Umukarani aca akaziga ku mubare ujyanye n'igisubizo bamuhaye hanyuma akawandika mu kazu kabugenewe. Iyo ikigo cyatangiye mu mwaka hagati, amafaranga abarwa ni ayacurujwe mu mezi icyo kigo cyakozemo yonyine.

Ikibazo cya 24: Iki kibazo kigamije kumenya umubare w'amafaranga yose y'igishoro gikoreshwa ubu (2013). Umukarani aca akaziga ku mubare ujyanye n'igisubizo bamuhaye hanyuma akawandika mu kazu kabugenewe.

Ibibazo 25 na 26 bibazwa gusa igihe ibisubizo ku kibazo cya 8 ari 3, 4 na 5 cyangwa iyo ikibazo cya 10 ari 2

Ikibazo cya 25: Iki kibazo kigamije kumenya umubare w'amafaranga yose yinjijwe nk'umutungo cyangwa inyungu (income/revenue) mu gihe cy'umwaka wa 2013. Umukarani aca akaziga ku mubare ujyanye n'igisubizo bamuhaye hanyuma akawandika mu kazu kabugenewe.

Ikibazo cya 26: Iki kibazo kigamije kumenya umubare w'amafaranga yose yakiriwe mu buryo bwo gukusanya umusanzu (contribution) ***mu gutangiza ikigo***. Umukarani aca akaziga ku mubare ujyanye n'igisubizo bamuhaye hanyuma akawandika mu kazu kabugenewe.

Ikibazo cya 27: Umukarani w'ibarura agomba gukurikiza ibisobanuro bijyanye n'iyandikwa ry'ibigo nkuko bigaragara mu gice cya II (**IBISOBANURO BY'AMAGAMBO Y'INGENZI**). Kubera ko ikigo kimwe gishobora kwandikishwa ahantu hatandukanye, u umukarani asomera uwo baganira buri hamwe hose. Niba igisubizo ari YEGO, yandika 1 mu kazu kajyanye n'icyabajijwe. Niba igisubizo ari OYA, yandika 2 mu kazu kajyanye n'icyabajijwe agakomereza ku gikurikiyeho kugeza byose abirangije. Mu gihe habayeho gushidikanya mu kumenya niba ikigo cyanditswe ku rwego runaka, umukarani w'ibarura yifashisha ibisobanuro biri muri iki gitabo cy'amabwiriza kugira ngo afashe uwo baganira.

Ikibazo cya 28: Iki kibazo kigamije gufasha kumenya niba ikigo gikora ubucuruzi bwambukiranya imipaka. Aha hararebwa niba ikigo gicuruza cyangwa kigura ibicuruzwa mu mahanga. Umukarani aca akaziga ku mubare ujyanye n'gisubizo ahawe, akanandika uwo mubare mu kazu kabugenewe.

Ikibazo cya 29: (Ubwoko bw'imisoro ikigo cyishyura): Iki kibazo giteye nk'icya 27. Kubera ko ikigo kimwe gishobora kwishyura imisoro itandukanye, umukarani asomera

uwo baganira buri bwoko bw'umusoro nkuko bugaragara ku rutonde. Niba igisubizo ari YEGO, yandika 1 mu kazu kajyanye n'umusoro wabajijwe. Niba igisubizo ari OYA, yandika 2 mu kazu kajyanye n'umusoro wabajijwe agakomereza ku bwoko bukurikiyeho kugeza aburangije bwose.

Ikibazo cya 30: Iki kibazo kigamije kumenya niba ikigo gifite nomero iranga ubucuruzi (TIN number). Umukarani aca akaziga ku mubare ujyanye n'igisubizo bamuhaye hanyuma akawandika mu kazu kabugenewe. Niba igisubizo ari oya, umukarani w'ibarura asoza ikiganiro ashimira uwo baganiriye.

Ikibazo cya 31: (nomero y'umusoreshwa): iki kibazo kireba gusa abasubije YEGO ku kibazo ya 8.1, 8.2 cyangwa 10.1. Umukarani agomba kwandika neza iyi nomero nta mubarwa asimbutse cyangwa se yanditse nabi.

Umugereka: Ipaji irangiza urutonde rw'ibibazwa igizwe na lisiti iriho nomero (TIN Number) ziranga ibigo byiyandikishije mu kigo gishinzwe imisoro n'amahoro (RRA) hamwe n'ikigo cy'iterambere (RDB). Iyi lisiti izafasha abakora ibarura kubona no kugenzura ko nomero (TIN) n'amazina y'ibigo bahawe n'abasubiza ari zo. Bikaba byafasha no mu gihe usubiza ayobewe TIN Number y'ishami cyangwa y'ikigo ashinzwe gutangira amakuru.

Iyo umukarani arangije kuzuza urutonde rw'ibibazwa agomba:

- *kureba niba nta kibazo yibagiwe kugirango acyuzuze atarava muri icyo kigo;*
- *Kwandika izina rye, nomero ya Telefone, italiki yabaruriyeho icyo kigo hanyuma agasinya. Mbere yo kuva mu kigo, agomba gushimira uwo baganiriye akanasezera.*

V.INSHINGANO Z'ABAKOZI BATANDUKANYE BAZAKORA MU IBARURA RY'IBIGO N' IMIRIMO IKORERWAMO

5.1. Umugenzuzi ku rwego rwa Region (Umugenzuzi ushinzwe Uturere 6)

Umugenzuzi ku rwego rwa Region ashinzwe ibi bikurikira:

- Gukurikirana no kugenzura umunsi ku munsi ibikorwa by'Ibarura mu turere ashinzwe kugenzura;
- Gusuzuma intonde z'ibibazwa zuzujwe kugira ngo hirindwe amakosa yaba yakozwe mu gihe cyo gukusanya amakuru;
- Gutanga inama ku bashinzwe igenzura ku rwego rwa zone;
- Kumenyesha abashinzwe ibarura amakosa yagaragaye;
- Gukora Raporo ya buri munsi n'iyicyumweru igashyikirizwa umuhuzabikorwa w'ibarura ku rwego rw'igihugu.

5.2. Umugenzuzi ku rwego rwa Zone (Umugenzuzi ushinzwe Uturere 3)

Umugenzuzi ku rwego rwa zone ashinzwe:

- Gusaba no gutanga ibikoresho byose bikenewe ku bayobozi b'amatsinda;
- Kumenyekanisha igikorwa cy'ibarura ry'ibigo n'imirimo ikorerwamo ku nzego z'ibanze hagamijwe imikoranire myiza y'izo nzego n'abashinzwe ibarura;
- Kugenzura intonde zuzujwe kugirango arebe niba nta makosa yakozwe mu kuzuzuza.
- Gukorana inama n'abashinzwe amatsinda ku rwego rw'Akarere;
- Kumenyesha abashinzwe ibarura amakosa yagaragaye;
- Gukora Raporo ya buri munsi n'iy'icyumweru igashyikirizwa umuhuzabikorwa w'ibarura ku rwego rwa Region.

5.3. Umuyobozi w'itsinda (Team leader mu Karere)

Umuyobozi w'itsinda ku rwego rw'Akarere:

- Kumenyesha abayobozi b'inzego z'ibanze ibyerekeye ibarura mbere y'uko ritangira mu gace bayobora no kubasaba ubufatanye muri icyo gikorwa
- Kugenzura ko akazi gakorwa neza mu gace ashinzwe;
- Gufasha umukarani w'ibarura mu rugendo igihe bibaye ngombwa;

- Kugenzura intonde zuzujwe kugirango arebe niba nta makosa yakozwe mu kuzuza mbere y'uko zoherezwa ku rwego rumukuriye;
- Gukora inama buri gihe n'abakarani b'ibarura bakorera mu mirenge iri mu karere ashinzwe;
- Gutanga raporo ya buri munsi na buri cyumweru ku mugenzuzi wa zone;
- Kwegeranya no gupanga neza questionnaires zarangiye (zujujwe n'umukarani w'ibarura, zikanagenzurwa) hakurikijwe imirenge, akazishyikiriza umugenzuzi wa zone mu mpera z'icyumweru.

5.4. Inshingano z'abakarani b'ibarura (Enumerator mu Murenge)

Umukarani w'ibarura ashinzwe:

- Afatanyije n'abayobozi b'inzego z'ibanze, gushyira nomero no kubarura ibigo byose biri muri buri mudugudu ubarizwa mu murenge ashinzwe kubarura;
- Kureba niba ibikoresho byose bikenewe kugira ngo akore ibarura bihari;
- Kuzuza intonde z'ibibazwa (questionnaires) yifashishije agatabo k'amabwiriza y'umukarani w'ibarura;
- Kugenzura niba ibibazo byose bifite ibisubizo bisobanutse, mbere y'uko ava mu kigo abarura;
- Gutanga raporo ya buri munsi na buri cyumweru ku muyobozi w'itsinda;
- Kwegeranya no gupanga neza questionnaires zarangiye hakurikijwe umudugudu n'akagari akazishyikiriza umuyobozi w'itsinda;
- Gukoresha itumanaho/ guhamagara akabaza cyangwa agasobanuza niba hari ingorane cyangwa ikibazo ahuye nacyo mu gihe ariho abarura.

VI. UMUGEREKA

I. IFISHI IKORESHWA MU KUBARURA IBIGO (LISTING)

INTARA:…………………………………… AKAGALI:……………………………….

AKARERE:………………………………… UMUDUGUDU:……………………….

UMURENGE:…………………………... ITARIKI: ……/……/……………

No	NO Y'IKIGO	IZINA RY'IKIGO	IZINA RY'UMUYOBOZI W'IKIGO	NO YA TELEPHONE
1				
2				
3				
4				
5				
6				
7				
8				
9				
10				
11				
12				
13				
14				
15				
16				
17				
18				

Izina n'umukono by'umukarani w'ibarura:…………………………………………………………

II. RAPORO YA BURI MUNSI Y'UMUKARANI W'IBARURA

INTARA:…………………………….

AKARERE:………………………………

UMURENGE:…………………………….

ITARIKI	AKAGALI	UMUDUGUDU	UMUBARE W'IBIGO BYABARUWE

Izina ry'umukarani:………………………………………………..

Itariki: ……………………………………………………………………..

Isinya:

III. RAPORO YA BURI CYUMWERU Y'UMUKARANI W'IBARURA

INTARA: ……………………………………………

AKARERE: ……………………………………………

UMURENGE: ………………………………………………

ICYUMWERU CYO KUVA KUWA…………../………/……….. KUGEZA KUWA ………../………/……….

AMAZINA Y'UTUGALI TWASUWE	**UMUBARE W'IMIDUGUDU YOSE IRI MU KAGALI**	**UMUBARE W'IMIDUGUDU YOSE YASUWE IKARANGIRA**	**UMUBARE W'IBIGO BYOSE BYABARUWE**
IGITERANYO			

AMAZINA Y'UMUKARANI :

ITARIKI:

UMUKONO:

IV. RAPORO YA BURI CYUMWERU Y'UMUYOBOZI KU RWEGO RW'AKARERE

INTARA:……………………………

AKARERE:………………………………

ICYUMWERU CYO KUVA KUWA…………/…………../……………. KUGEZA KUWA……../………./…………….

IZINA RY'UMURENGE	**UMUBARE W'IMIDUGUDU YOSE IRI MU MURENGE**	**UMUBARE W'IMIDUDUGUDU YOSE YABARUWE IKARANGIRA**	**UMUBARE W'IBIGO BYOSE BYABARUWE**
IGITERANYO			

AMAZINA :

ITARIKI:

UMUKONO:

V. RAPORO Y'UMUYOBOZI KU RWEGO RWA ZONE

INTARA:…………………………….

AKARERE:………………………………

ICYUMWERU CYO KUVA KU WA……./………/………. KUGEZA KU WA……../………./……….

IZINA RY'UMURENGE	**UMUBARE W'IMIDUGUDU YOSE IRI MU MURENGE**	**UMUBARE W'IMIDUDUGUDU YOSE YABARUWE IKARANGIRA**	**UMUBARE W'IBIGO BYOSE BYABARUWE**
IGITERANYO			

AMAZINA :

ITARIKI:

UMUKONO:

VI.RAPORO Y'UMUYOBOZI KU RWEGO RW'INTARA

INTARA:……………………………..

INTARA:……………………………..

ICYUMWERU CYO KUVA KU WA……/………../…………. KUGEZA KU WA……../………./…………..

IZINA RY'AKARERE	**UMUBARE W'IMIDUGUDU YOSE IRI MU KARERE**	**UMUBARE W'IMIDUDUGUDU YOSE YABARUWE IKARANGIRA**	**UMUBARE W'IBIGO BYOSE BYABARUWE**
IGITERANYO			

AMAZINA :

ITARIKI:

UMUKONO: