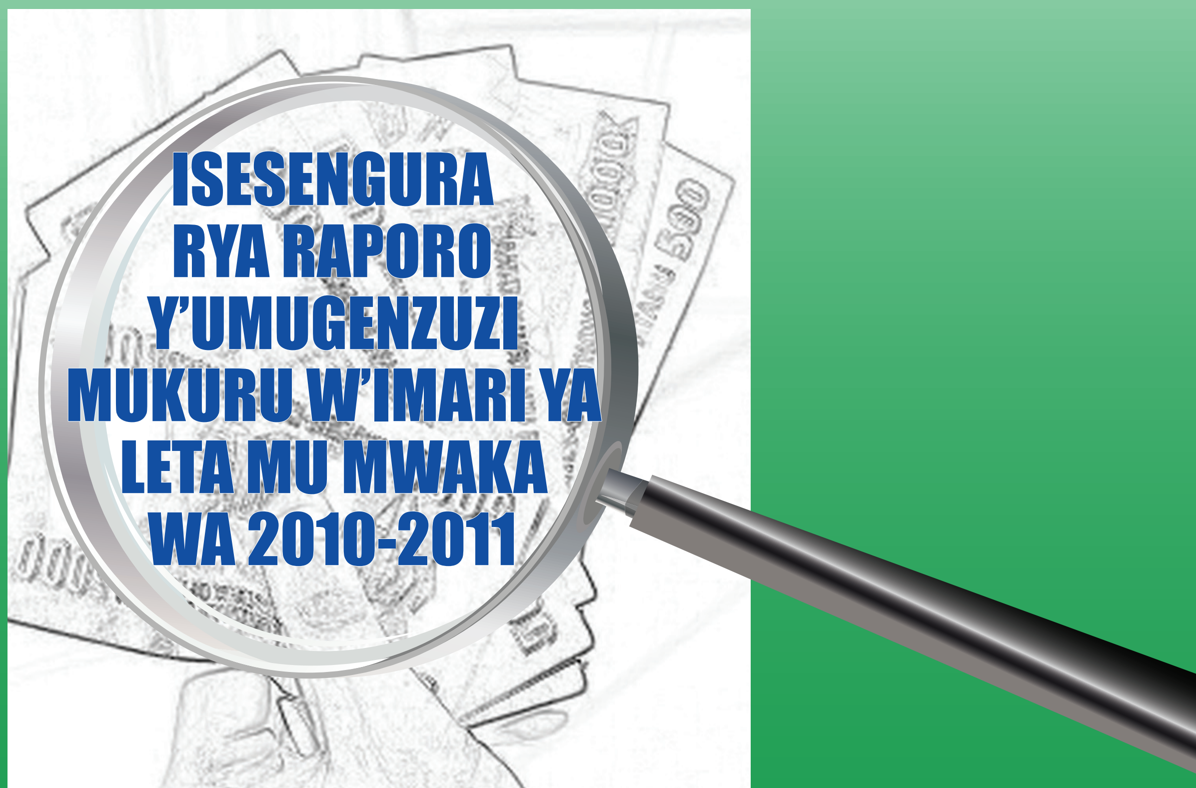
TRANSPARENCY INTERNATIONAL RWANDA



ISESENGURA RYA RAPORO Y'UMUGENZUZI MUKURU W'IMARI YA LETA MU MWAKA WA 2010-2011

Mu rwego rwo kubahiriza inshingano yayo yo "Kurwanya ruswa hashimangirwa indangagaciro z'ubudakemwa mu muryango nyarwanda,'' Umuryango utagengwa na Leta Transparency International Rwanda (TI-Rw), usuzuma raporo y'Umugenzuzi Mukuru w'Imari ya Leta kugira ngo ushobore gusobanukirwa neza n'ibibabazo byagaragajwe muri iyo raporo, maze ukabona gutanga inama za ngombwa zikenewe kugirango ibyo bibazo bikemuke.
Ubu noneho TI-Rw, ibitewemo inkunga n'umuryango GIZ, yasesenguye raporo ku Turere twose mu mwaka usoreshwa washojwe muri Kamena 2011. N'ubwo uturere tumwe na tumwe twanogeje imikoreshereze y'imari yatwo kuva ubwo twatangiraga iki gikorwa cy'isesengura mu mwaka wa 2008, bityo rero utwo turere tukaba dukwiye gushimwa, isesengura ry'imikoreshereze y'ingengo y'imari 2010 – 2011 ryagaragaje ko nta karere na kamwe kabaye indakemwa ijana ku ijana mu byerekeye icungamari no kwirinda amakosa yo mu rwego rw'iyubahiriza ry'amategeko n'amabwiriza agenga itangwa ry'amasoko ya Leta.

Muri raporo zasuzumwe, hari byinshi Umugenzuzi Mukuru w'Imari ya Leta yanenze bifite agaciro katari munsi ya FRW 70,391,299,441. Amafaranga yakoreshejwe nabi, yaburiwe irengero cyangwa atagaragazwa uko yakoreshejwe ni menshi cyane.
Raporo y'Umugenzuzi Mukuru w'Imari ya Leta ni ingirakamaro cyane kuko ari igikoresho cy'ingenzi gifasha kunoza uburyo Uturere dukoresha amafaranga tugenerwa na Leta kubera ko ayo mafaranga aba ari ay'abaturage b'u Rwanda, bityo akaba agomba gukoreshwa ku nyungu z'abaturage bose. U Rwanda ntirushobora kwihanganira ko ayo mafaranga apfushwa ubusa.

Mu isesengura twakoze, ibyo UMugenzuzi Mukuru w'Imari ya Leta yanenze twabishyize mu nzego ebyiri z'ingenzi: ibyanenzwe bijyanye n'amafaranga yakoreshejwe, n'ibyanenzwe bitagira aho bihuriye n'amafaranga yakoreshejwe. Iri sesengura ry'ubwinshi bw'ibyakozwe nabi ryakurikiwe no kureba ubwiza bw'ibyakozwe ndetse n'ibiganiro mu matsinda agizwe n'abakozi b'uturere tunyuranye ndetse n'ab'urwego rw'ubushinjacyaha ndeste na Polisi y'igihgu. Ubu buryo bufasha kugereranya ibyakozwe n'uturere dutandukanye uko imyaka igenda ishira, bukanafasha kandi gutegura inama zigamije kunoza imicungire myiza y'imari ku rwego rw'akarere.

Intego y'iri sesengura ni ukugira ngo haboneke imibare ihamye y'ibipimo byatoranyijwe bizafasha gukurikirana buri gihe intambwe uturere dutandukanye tugenda dutera mu micungire y'imari ya Leta itugenerwa. Ku rundi ruhande, iri sesengura rigamije gusobanura mu buryo bworoshye ibyagaragajwe na Raporo y'Umugenzuzi Mukuru w'Imari ya Leta no kubigeza ku bantu benshi. Ibyo tukabiterwa n'uko mu muyango TI-Rw twemera ko iyo abaturage basanzwe bumva neza kandi bagakurikirana uko Uturere dukoresha imari ya Leta tugenerwa, icyo gihe amafaranga ya Leta aba ashobora kurushaho gukoreshwa neza ku nyungu z'abanyarwanda bose.

Marie Immaculée Ingabire
Perezida w'Inama y'ubutegetsi, TI-Rw

Ibiro by'Umugenzuzi Mukuru w'Imari ya Leta byatangaje Raporo ku buryo Uturere twose tw'u Rwanda twakoresheje imari tugenerwa na Leta mu mwaka w'isoreshwa warangiye muri Kamena 2011. Umuryango 'Transparency International Rwanda (TI-Rw) wasesenguye iyo raporo. Muri iyo raporo, harimo byinshi Umugenzuzi Mukuru w'Imari ya Leta yanenze bifite agaciro k'amafaranga menshi cyane kandi nta karere na kamwe iryo genzura ryagaragaje ko kabaye indashyikirwa muri urwo rwego.

Umuryango TI-Rw washyize ibyanenzwe mu nzego ebyiri: **Ibyanezwe bijyanye n'imikoreshereze y'amafaranga; n'ibyanenzwe bitagira aho bihuriye n'imikoreshereze y'amafaranga.**

A) IBYANENZWE BIJYANYE N'IMIKORESHEREZE Y'AMAFARANGA

Iri sesengura rigaragaza akayabo ka **Frw 21,869,752,057** yaburiwe irengero cyangwa yakoreshejwe nabi mu turere 27 bitewe no kunyerezwa, gucungwa nabi, amakosa mu kudakurikiza amabwiriza, n'ibindi.

N#	AKARERE	UMUBARE WA Frw
1	MUSANZE	0
2	NYARUGURU	0
3	RUHANGO	0
4	NYAMASHEKE	2,825,557
5	NGOMA	8,764,847
6	GAKENKE	8,932,333
7	RWAMAGANA	9,907,536
8	MUHANGA	25,683,843
9	GISAGARA	56,272,000
10	GICUMBI	73,125,530
11	RULINDO	142,394,607
12	KARONGI	192,650,456
13	NYAGATARE	202,023,049
14	BUGESERA	202,232,805
15	KAMONYI	305,040,321
16	KAYONZA	318,022,059
17	NGORORERO	329,546,577
18	KICUKIRO	598,906,328
19	GASABO	643,367,808
20	NYABIHU	723,308,436
21	HUYE	762,562,646
22	BURERA	941,073,291
23	RUTSIRO	1,132,621,669
24	RUSIZI	1,392,723,723
25	KIREHE	1,544,507,608
26	NYAMAGABE	1,582,608,710
27	NYARUGENGE	2,315,578,016
28	GATSIBO	2,383,085,911
29	NYANZA	2,941,778,965
30	RUBAVU	3,030,207,426
	IGITERANYO	**21,869,752,057**

1. Imikoreshereze mibi cyangwa inyerezwa ry'amafaranga

- Aho byagaragaye: Uturere 16;
- Amafaranga yabuze: Hafi Frw 4,920,306,697;
- Aho byagaragaye kurusha ahandi: Uturere twa NYANZA (Frw 1,704,530,823), NYABIHU (Frw 723,308,436), RUTSIRO (Frw700,308,331) na GATSIBO (Frw: 611,619,158).

2. Imikoreshereze mibi y'imari kenshi bitewe no kutubahiriza amategeko n'amabwiriza

- Aho byagaragaye: Uturere 19;
- Amafaranga yabuze: Frw 11,199,900,180;
- Aho byagaragaye kurusha ahandi: Uturere twa RUBAVU (Frw 2,366,198,519), NYARUGENGE (Frw 2,169,626,470), GATSIBO (Frw 1,771,466,753), KIREHE (Frw 1,544,507,608) na NYAMAGABE (Frw 1,315,277,608).

3. Kutubahiriza amabwiriza: Kutagira inyandiko za ngombwa, inyandiko zitariho imikono ya ngombwa no kutubahiriza amategeko n'amabwiriza

- Aho byagaragaye: Uturere 16;
- Amafaranga yabuze: Frw 3,731,262,808;
- Aho byagaraye kurusha ahandi: Uturere twa NYANZA (Frw 896,365,268), HUYE (Frw 684,296,854), RUTSIRIO (Frw 432,313,338) na NGORORERO (Frw 329,546,577).

Amabwiriza yerekeye amasoko ya Leta:

- Amafaranga yabuze: Frw 2,129,813,669;
- Aho byagaraye kurusha ahandi: Uturere twa RUSIZI (Frw 1,282,963,813), KICUKIRO (Frw 398,281,892) na GASABO (Frw 403,434,744).

Ingero:

A1. *Imishinga ya serivisi zitanga amafaranga ifashwa na VUP, gahunda ya Leta yo kurwanya ubukene, yakoreshejwe nabi ahantu hamwe. Aho hantu amafaranga yahawe amatsinda atatu y'abagenerwabikorwa ariko ibikorwa ayo mafaranga yashowemo ntibyigeze bigaragazwa ubwo igenzurwa ryakorwaga kandi ayo mafaranga ntiyari yararangije kwishyurwa n'abo yahawe.*

A2. *Frw 33,536,350 yishyuwe abakozi b'Akerere ka Rusizi nk'agahimbazamusyi k'ukwezi kwa 13, nyamara ibyo byari binyuranyije n'amategeko. Abahawe ayo mafaranga bagomba kuyasubiza ariko amafaranga yarasigaye kwishyurwa ntaho agaragara mu nyandiko zigaragaza imikoreshereze y'amafaranga.*

A3. *Mu Karere ka HUYE, amafaranga angana na 684,296,854 yishyuwe nta nyandiko zigaragaza aho yagiye. Bityo rero, nta gihamya ko ayo mafaranga yakoreshejwe neza cyangwa ko ayo ariyo yonyine yakoreshejwe*

B)IBYANENZWE BITAGIRA AHO BIHURIYE N'IMIKORESHEREZE Y'AMAFARANGA

Ibyanenzwe bitagira aho bihuriye n'imikoreshereze y'amafaranga **bifite agaciro ka Frw 48,521,547,384** ku Turere 30. Mu byanenzwe, harimo ibyatewe n'amakosa mu rwego rw'icungamari (amakosa mu myandikire, imibare y'icungamari ifitse n'icungamutungo ridahwitse) n'amakosa yo mu rwego rw'ubutegetsi (kutubahiriza amategeko no kudakurikiza ibikorwa byateganyijwe mu igenamigambi ry'umwaka).

N#	AKARERE	UMUBARE WA Frw
1	KARONGI	190,618,911
2	KAYONZA	538,652,109
3	GATSIBO	617,175,430
4	KAMONYI	637,377,930
5	NYABIHU	736,227,248
6	BUGESERA	743,152,272
7	GASABO	908,951,462
8	MUSANZE	1,233,209,499
9	GICUMBI	1,266,933,023
10	KIREHE	1,269,981,105
11	RWAMAGANA	1,290,263,081
12	HUYE	1,327,461,856
13	NGOMA	1,366,719,578
14	GAKENKE	1,370,184,625
15	BURERA	1,437,754,519
16	NYURUGURU	1,559,838,420
17	NYAGATARE	1,629,499,092
18	RUHANGO	1,830,796,065
19	MUHANGA	1,837,881,183
20	NYANZA	1,844,606,228
21	NGORORERO	1,932,949,506
22	RULINDO	2,057,528,660
23	NYAMASHEKE	2,067,944,926
24	NYAMAGABE	2,081,980,399
25	GISAGARA	2,518,475,639
26	RUTSIRO	2,522,670,578
27	RUSIZI	2,560,147,721
28	KICUKIRO	2,890,886,576
29	NYARUGENGE	3,072,498,126
30	RUBAVU	3,179,181,617
	IGITERANYO	**48,521,547,384**

1. Amakosa mu myandikire y'amafaranga yakoreshejwe

- Aho byaragaragaye: Mu turere twose;
- Amafaranga ajyanye n'ayo makosa: Rwf 1,879,429,211;
- Aho byagaragaye cyane kurusha ahandi ni mu Karere ka RULINDO (Rwf 3,473,841,416).

2. Inyandiko z'icungamari zififitse

- Amafaranga ajyanye n'ayo makosa: Rwf 3.513.623.991;
- Aho byagaragaye cyane kurusha ahandi ni mu Karere ka NGORORERO (Rwf 1.495.049.572).

3. Kutubahiriza amategeko n'amabwiriza agenga itanga ry'amasoko ya Leta

- Harimo kubika amadosiye na dosiye zabuze cyangwa zituzuye;
- Aho byagaragaye: Mu Turere 10;
- Amafaranga ajyanye n'ayo makosa Rwf 3,513,623,991;
- Aho byagaragaye cyane kurusha ahandi ni mu Karere ka RUBAVU (Rwf 1.310.389.088).

4. Kutubahiriza amatego n'amabwiriza

- Kudatanga amasoko yari ateganyijwe muri gahunda y'amasoko yemejwe mu mwaka w'isoreshwa warangiye muri Kamena 2011. Ibyo bikaba byaratumye ibyari biteganyijwe bidashyirwa mu bikorwa cyangwa bigashyirwa mu bikorwa hatubahirijwe amategeko n'amabwiriza agenga itanga ry'amasoko ya Leta;
- Aho byagaragaye: Mu Turere 13 kuri 30;
- Amafaranga ajyanye n'ayo makosa: Rwf 1.193.77.816;
- Aho byagaragaye cyane kurusha ahandi ni mu Turere twa RWAMAGANA (Rwf 391.745.139), RUTSIRO (Rwf 193.012.766) na GASABO (Rwf 157.035.609).

Ingero:

B1. *Ibikorwa bitanditswe byakozwe kandi bitari biri mu biteganyijwe mu ngengo y'imari y'Akarere, ikinyuranyo hagati y'ibintu na serivisi hakurikijwe ibyagaragajwe mu mikoreshereze y'imari no muri raporo y'imikoreshereze y'ingengo y'imari, ihuza mibari kwikoreshwa ry'amafaranga yo muri Banki, ibikorwa byagiye byandikwa kabiri, n'ibindi.*

B2. *Igiteranyo cy'amafaranga yakoreshejwe kigaragara muri raporo y'imikoreshereze y'amafaranga gitandukanye n'icyigaragara muri raporo y'imikoreshereze y'ingengo y'imari. Uko niko byagenze mu Karere ka KICUKIRO aho ubuyobozi butashoboye gusobanura ikinyuranyo cy'amafaranga 658,183,011.*

B3. *Akarere ka GASABO kohereje mu mirenge inyuranye amafaranga y'u Rwanda agera kuri 322,569,467 kandi ubwo igenzura ryakorwaga nta raporo yari ihari yagaragazaga imikoreshereze y'ayo mafaranga.*

B4. *Igihe cyagenwe cyo gutegura inyandiko zitanga amasoko ni iminsi 30 hakurikijwe itegeko ririho, ariko Akarere ka Huye kageneye isoko rimwe iminsi 11 irindi soko karigenera minsi 7.*

C) INCAMAKE

Ibyanenzwe byose hamwe (bijyanye cyangwa bitagira aho bihuriye n'amafaranga yakoreshejwe bifite agaciro kangana na **Frw 70,391,299,441** ku turere twose uko ari 30.

N#	AKARERE	UMUBARE WA Frw
1	KARONGI	383,269,367
2	KAYONZA	856,674,168
3	KAMONYI	942,418,251
4	BUGESERA	945,385,077
5	MUSANZE	1,233,209,499
6	RWAMAGANA	1,300,170,617
7	GICUMBI	1,340,058,553
8	NGOMA	1,375,484,425
9	GAKENKE	1,379,116,958
10	NYABIHU	1,459,535,684
11	NYARUGURU	1,559,838,420
12	RUHANGO	1,830,796,065
13	NYAGATARE	1,831,522,141
14	MUHANGA	1,863,565,026
15	NYAMASHEKE	2,070,770,483
16	HUYE	2,090,024,502
17	GASABO	2,169,494,700
18	RULINDO	2,199,923,267
19	NGORORERO	2,262,496,083
20	BURERA	2,378,827,810
21	GATSIBO	2,383,085,911
22	GISAGARA	2,574,747,639
23	KIREHE	2,814,488,713
24	KICUKIRO	3,489,792,904
25	RUTSIRO	3,655,292,247
26	NYAMAGABE	3,664,589,109
27	RUSIZI	3,952,871,444
28	NYANZA	4,786,385,193
29	NYARUGENGE	5,388,076,142
30	RUBAVU	6,209,389,043
	IGITERANYO	**70,391,299,441**

D) INAMA

Inama zigenewe ubuyobozi bw'uturere:

- Ubuyobozi bw'uturere bugomba gukora ku buryo amafaranga yose yishyuwe hagaragazwa inyandiko n'impapuro zose za ngombwa zitanga ibisobanuro bihagije kw'ikoreshwa ry'ayo mafaranga.
- Ubuyobozi bw'uturere bugomba kongera ingufu mu rwego rw'imigenzurire y'imari mu turere (Audit interne) by'umwihariko mu migenzurire ya za konti z'akarere mu ma banki.
- Akarere kagomba gushyiraho uburyo buboneye bwo gucunga ububiko no gutegura neza raporo y'imikoreshereze y'ibintu bibitse mu bubiko.
- Akarere kagomba kubahiriza amategeko n'amabwiriza ariho agenga itangwa ry'amasoko. Amasoko yose ateganyijwe gutangwa agomba gushyirwa mu igenabikorwa rya buri mwaka kandi iryo genabikorwa rikajya rihuzwa n'ibihe kandi ibihindutse byose bikamenyeshwa Ikigo cy'Igihugu Gishinzwe Amasoko ya Leta.

Inama zigenewe Umugenzuzi Mukuru w'Imari ya Leta:

- Kutirengangiza ko iyo byihutirwa cyane abakozi b'Akarere badashobora gukurikiza amabwiriza yose; iyo bimeze bityo kandi Guverinoma igomba gutanga impapuro zose za ngombwa zikenewe kandi Umugenzuzi Mukuru w'Imari ya Leta akaba agomba kubyitaho.
- Kugerageza gusuzuma ibigo byose bigenerwa imari ya Leta aho kuryoza uturere twonyine amakosa akorwa na bene ibyo bigo.
- Kugerageza gukora igenzura ry'umwaka wose w'isoreshwa kandi rigakorwa buri gihe uko umwaka w'isoreshwa utangiye.

Inama zigenewe Guverinoma:

- Za Minisiteri zigomba guha uturere amabwiriza ku buryo bwo gukoresha ingengo y'imari kandi ayo mabwiriza agatangirwa rimwe n'igihe ingengo y'imari yemejwe.
- Gukora isesengura rigereranya itegeko rigenga ingengo y'imari n'amategeko agenga igenzura kugira ngo hakumirwe amabwiriza ashobora kuvuguruzanya
- Kugerageza kongera umubare w'abakozi ku rwego rw'Akarere, bashinzwe amasoko, imari, n'abashinzwe igenzura ry'imbere mu kigo.
- Guteganyiriza amahugurwa abakozi bireba bo ku rwego rw'Akarere.

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