



Repubulika y'u Rwanda
Intara y'Amajyaruguru
Akarere ka Musanze

INYANDIKOMVUGO Y'INAMA ISANZWE Y'INAMA NYANAMA Y'AKARERE KA MUSANZE

YATERANYE KU WA 30/06/2024

Tariki ya 30/06/2024 guhera saa tatu (9:00AM) za mu gitondo, ku biro by'Akarere ka Musanze hateraniye inama isanzwe y'Inama Nyanama y'Akarere iyobowe na Perezida wayo, Bwana **NDAYAMBAJE Michel**.

Inama yatangiye haririmba indirimbo y'Igihugu cyacu ikurikirwa n'isengesho, hanyuma Umuyobozi wayo aha ikaze abayitabirye.

KU MURONGO W'IBYIGWA HARI INGINGO ZIKURIKIRA:

1. Kugezwaho no kwemeza inyandikomvugo y'Inama isanzwe y'Inama Nyanama y'Akarere yo ku wa 27/03/2024 n'ishyirwa mu bikorwa ry'ibyemezo byafatiwemo;
2. Ishyirwa mu bikorwa ry'imihigo y'Akarere y'umwaka wa 2023-2024;
3. Kugezwaho raporo y'ibikorwa by'amezi atandatu (6) by'abagize Komite Nyobozi y'Akarere;
4. Raporo za Komisiyo zihoraho z'Inama Nyanama y'Akarere;
5. Gusuzuma umushinga w'ingengo y'imari y'Akarere, umwaka wa 2024-2025;
6. Ibindi

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ISESENGURANGINGO:

INGINGO ZIZWEHO	INYANDIKOMVUGO, INGAMBA N'IBYIFUZO	IBYEMEZO BYAFASHWE
<p>1. Kugezwaho no kwemeza inyandikomvugo y'inama isanzwe y'inama Niyinama y'Akarere yo ku wa 27/03/2024 n'ishyirwa mu bikorwa ry'ibyemezo byafatiwemo;</p>	<p>-Umunyamabanga w'Inama Niyinama y'Akarere, Madamazela ITUZE Nicole yagejeje ku Bajyanama inyandikomvugo y'inama isanzwe y'Inama Niyinama yateranye ku wa 27/03/2024, hanyuma Umuyobozi w'Akarere, Bwana NSENGIMANA Claudien ageza ku bitabirije inama ishyirwa mu bikorwa ry'imyanzuro yayifatwemo. Inama Niyinama yashimye ibikubiye muri iyo raporo.</p>	<p>-Abitabirije inama y'Inama Niyinama bagejejweho inyandiko mvugo y'inama iteruka yo ku wa 27/03/2024 n'ibyemezo byayifatwemo, barabyemeza. -Inama y'Inama Niyinama yashimye aho ibyemezo bigeze bishyirwa mu bikorwa, ariko isaba ko icyemezo cyo kugaruza amafaranga yanyerejwe ku Kigo Nderabuzima cya Karwasa gikurikiranwa neza kigashyirwa nk'uko cyemejwe. [Cfr icyemezo N° 03/2024/087 cyo ku wa 27/03/2024]. -Inama y'Inama Niyinama irasanga icyemezo cyafashwe cyo kumenya no kubyaza umusaruro imitungo y'Akarere idakoresha kitarashyirwa mu bikorwa, bityo irasaba ko gikurikiranwa mu gihe kingana cy'ukwezi kumwe(1), Akarere kakazaba gafite gahunda isobanutse yo kubyaza umusaruro iyo mitungo. [Cfr icyemezo N°12/2023/077 cy'inama y'Inama Niyinama yo ku wa 28/12/2023]</p>
<p>2. Ishyirwa mu bikorwa ry'imihigo y'Akarere, umwaka</p>	<p>Umunyamabanga Nshingwabikorwa w'Akarere yagejeje ku nama y'Inama Niyinama ishyirwa mu bikorwa ry'imihigo y'Akarere, umwaka wa 2023-2024.</p>	<p>Inama y'Inama Niyinama yashimye uko Akarere ka Musanze gashoje umwaka gahagaze mu mihigo.</p>

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INGINGO ZIZWEHO	INYANDIKOMVUGO, INGAMBA N'IBYIFUZO	IBYEMEZO BYAFASHWE
<p>wa 2023-2024;</p>	<p>1. Imihigo y'ubukungu: 35 -Imihigo 34 yareshejwe 100%. -Umuhigo 1 ugeze ku kigero cya 75-99.9%.</p> <p>2. Imihigo y'imibereho myiza y'Abaturage: 67 -Imihigo 58 yareshejwe 100% -Imihigo 9 igeze ku kigero cya 75-99.9%.</p> <p>3. Imihigo yo mu miyoboreze myiza: 24 -Imihigo 22 yareshejwe 100% -Umuhigo umwe (1) ugeze ku kigero cya 75-99.9%. -Umuhigo umwe (1) igeze ku kigero cya 50-74.9%. Umwaka usoje imihigo 114/126 90.48%) yeshajwe 100%, imihigo 11 iri ku kigero cya 75-99.9%, umuhigo 1 uri kuri 55%.</p>	<p>Imihigo myinshi yeshejwe 100%; muri rusanze imihigo yose yeshejwe ku gipimo kirenga 90% n'ubwo hari icyo Akarere gasaba gushyiramo imbaraga umwaka ugutangira irimo kurangiza Imanza zabaye itegeko, gusezeranya imirango ibana itarasezeranye, ubwisungane mu kwivuza n'iyindi isaba ubukangurambaga bw'abaturage.</p>
<p>3. Kugezwaho raporo y'ibikorwa by'amezi atandatu (6) by'abagize Komite Nyobozi y'Akarere;</p>	<p>Buri wese mu bagize Komisiye Nyobozi y'Akarere Umuyobozi w'Akarere, yagejeje ku nama y'Inama Nyinama ibikorwa byakozwe biyanye n'inshingano ze nk'uko ziteganywa n'itegeko N° 065/2021 ryohywe kuwa 09/10/2021 rigenga Akarere, mu ngingo yaryo ya 35, 36 na 37 zigana inshingano z'Umuyobozi w'Akarere, Umuyobozi w'Akarere wungirije ushinzwe iterambere ry'ubukungu n'izi Umuyobozi w'Akarere wungirije ushinzwe iterambere ry'imibereho myiza y'abaturage.</p> <p>Abitabiriyeye inama bashimye ibikorwa bimaze kugerwaho mu Karere mu mezi atandatu, basaba Komite Nyobozi gukomeza gushyiramo imbaraga, baharanirira iterambere ry'Akarere kandi umuturage akaba ku isonga.</p>	<p>Inama y'Inama Nyinama yashimye uko abagize Komite Nyobozi bashyira mu bikorwa inshingano zabo n'uburyo bamenyereye vuba mu nshingano nshya. Basabwe gukomereza aho kandi bagakomeza umuco wo kujya inama.</p>

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INGINGO ZIZWEHO	INYANDIKOMVUGO, INGAMBA N'IBYIFUZO	IBYEMEZO BYAFASHWE
<p>4. Raporo za Komisiyo zihoraho z'Inama Njyanama y'Akarere;</p>	<p>Ibikorwa byakozwe na za Komisiyo zihoraho mu gihembwe cya kane(4), umwaka wa 2023-2024:</p> <p>➤ Komisiyo y'Imari n'iterambere ry'ubukungu:</p> <p>Umuyobozi wa Komisiyo y'iterambere ry'ubukungu yagejeje ku bitabirye inama ibyakozwe na Komisiyo:</p> <p>Mu kwezi kwa Mata 2024: hasuzumwe aho imihigo y'Akarere igeze ishyirwa mu bikorwa.</p> <p>Mu kwezi kwa Gicurasi 2024: abagize Komisiyo basuzumye:</p> <p>-Ishyirwa mu bikorwa ry'imihigo,</p> <p>-Ubusabe bw'abaturage bo mu Mudugudu wa Susa, Akagari ka Ruhengeri, Umurenge wa Muhoza basaba kurengeanurwa ku muhanda wafunzwe ujya muri site batuyemo, abagize Komisiyo basabye Umuyobozi w'ishami rya OSC ku Karere n'abatekinisiye kugikemura, bakazaha Komisiyo raporo.</p> <p>Mu kwezi kwa Kamena 2024, Komisiyo yasuzumye:</p> <p>-Sites z'imiturire 4 ariko hemezwa site 1 ya Bubandu yo mu Kagari ka Bukinanyana, Umurenge wa Cyuwe. muri izindi sites 3 zizabanza gusurwa na Komisiyo.</p> <p>-Ubusabe bw'Akarere bwo kuwa 18/06/2024 bujyanye no gusiba inguzanyo zahawe abagenewabikorwa ba VUP/FS (old loan) mu Murenge wa Musanze mu bitabo by'ibaruramari(written off) zananiranye kwishyurwa. Abatishoboye bafite umwenda ungana na frws 843,500ari mu byiciro bitatu (3):</p> <p>-Abapfuye 9 bafite amafaranga angana ni frws 62,800;</p> <p>-Abantu 46 bari mu bukene bukabije bafite umwenda ungana na frws 657,700;</p>	<p>06/2024/088: Komisiyo y'imari n'iterambere ry'ubukungu imaze kugeza ku nama y'Inama Njyanama ibisobanuro birambuye ku gishushanyo mbonezamiturire (physical plan) cya site ya Bubandu ihereye mu Kagari ka Bukinanyana mu Murenge wa Cyuwe, abitabirye inama y'Inama Njyanama bemeje ko igishushanyo mbonezamiturire cya site ya Bubandu gitangira gushyirwa mu bikorwa.</p> <p>06/2024/089: Bamaze gusesengura byimbitse, bakabona ko inguzanyo za kera VUP/FS(old loan) zahawe abagenewabikorwa mu Murenge wa Musanze zingana n'amafaranga y'u Rwanda ibihumbi Magana inani mirongo ine na bitatu na magana atanu (843,500 frws) zidashobora kwishyurwa ku mpamvu z'uko abantu 9 bapfuye, abaturage 46 bari mu bukene bukabije naho abandi 11 bimukiye ahandi kandi hatazwi, Abajyanama bemeje ko izi nguzanyo za kera zihwanye n'amafaranga yavuzwe haruguru zihanagurwa mu bitabo by'ibaruramari.</p>

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INGINGO ZIZWEHO	INYANDIKOMVUGO, INGAMBA N'IBYIFUZO	IBYEMEZO BYAFASHWE
	<p>-Abantu 11 bimukiye ahandi hatazwi bafite umwenda ungana na frws 123,000.</p> <p>Akarere karasaba ko izi nguzanyo za kera zidashobora kwishyurwa zasibwa mu bitabo by'ibaruramari.</p> <p>➤ Komisiyo y'iterambere ry'imibereho myiza:</p> <p>Umuyobozi wa Komisiyo y'imibereho myiza, Bwana Gasana Vedaste yatanze amakuru ku byakozwe mu gihembwe cya kane (4), umwaka 2023-2024.</p> <p>1. Mu kwezi kwa Mata 2024, Komisiyo yasuye abagenewabikorwa bo mu Murenge wa Remera hagamiye gusuzuma uko gahunda zo gufasha abatuye batishoboye no kubakura mu bukenne zihagaze. Basanze babyaza umusaruro gahunda zo kubakura mu bukenne kandi barashima Leta ibitaho</p> <p>2. Mu kwezi kwa Gicurasi 2024, Komisiyo yasuye Imidugudu y'icyitegererezo wa Gatovu (IDP Model Village) mu Murenge ya Gataraga no mu Murenge wa Kinigi (New IDP Model Village) hagamiye kureba imibereho y'abaturage batujwe muri iyi Midugudu.</p> <p>Ibyagaragaye mu Mudugudu wa Gatovu:</p> <ul style="list-style-type: none"> -Amazu amwe atarahawe umuriro, -Imiryango 20 itarahawe inka n'abavuga bo bazihawe ariko zikaba zaribwe. -Ibikumba byubatswe hasigayemo inka 4 gusa, abandi bavugaga 	<p>06/2024/090: Abitabiriye inama y'inama Niyinama y'Akarere, bamaze kubona ko aho irimbi ry'Akarere riri ubu hadakwirye kuko ari mu marembo y'umujyi wa Musanze ndetse hariye gushyirwa ibindi bikorwa byubukerarugendo ku mugezi wa Mukungwa, bemeje ko irimbi ry'Akarere ryari risanzwe mu Mudugudu wa Mukungwa, Akagari ka Kabilizi mu Murenge wa Gacaca nyimurirwa ku butaka bwa Leta bufitse U.P1:4/03/03/13271 n'ubuso bungana na Ha1.83 buherereye mu Mudugudu wa Mata, Akagari ka Kabilizi mu Murenge wa Gacaca.</p> <p>06/2024/091: Mu rwego rwo gukurikirana ibibazo byagaragaye muri raporo z'ubugenzuzi bwakorewe ibigo biri mu Karere n'ubw'imbere mu Karere, inama y'inama Niyinama yemeje ko Komite Ngenzuzi izakora umwihenero w'iminsi ibiri(2), igatumaho abantu bose bavugwa muri za raporo z'ubugenzuzi buri wese agatanga ibisobanuro ku makosa yagaragajwe muri izo raporo.</p>

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INGINGO ZIZWEHO	INYANDIKOMVUGO, INGAMBA N'IBYIFUZO	IBYEMEZO BYAFASHWE
	<p>ko baziragije.</p> <p>-Isuku nke kubera no kutita mu mazu batuyemo, ibirahuri byaramenutse n'ibindi.</p> <p>-Abana 64 bataye ishuri, ababyeyi basabwe gusubiza abana mu ishuri)</p> <p>-Imiryango 4 ibana mu makimbirane, basabwe ko bakwiyunga bakabana neza binyujijwe mu migoroba y'umuryango.</p> <p>Ibibazo biri mu Mudugudu wa Kinigi (New IDP MV):</p> <p>-Fagitire zamazi n'umuriro byatumye bashyirwa muri CRB kandi ataribo bakoresheje ayo mazi,</p> <p>-Abatuyemo nta byangombwa by'amazu bafite kandi baratanze ingurane,</p> <p>-Amatara yo muri corridor akurura umuriro cyane,</p> <p>-Abatuye hafi ya za corridor baravirwa cyane.</p> <p>-Abaturage 5 banze kwimukira mu Mudugudu kandi inzu zabo zihari zirimo ibikoreho, bikaba bishobora kwibwa.</p> <p>3. Mu kwezi kwa Kamena 2024, Komisiyo yagenzuye isuku mu Mirenge ya Cyuve na Muhoya, hasurwa udusoko 2 na za butike kuri santeri ku ngagi aho bakora isuku rimwe mu cyumweru mu gitondo cy'isuku bigatuma usanga hari umwanda, bagiriwe inama yo gukora isuku buri munsu.</p> <p>Hasuwe kandi Ikigo cy'amashuri cya APICUR gifite ibibazo bikurikira:</p> <p>-Ikigo kirashaje harimo n'isuku nkeya;</p> <p>-Ibiti bikuze cyane bishobora gutera impanuka;</p> <p>-Dortoir y'abakobwa harimo ubucucike nta mwuka urimo;</p>	

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INGINGO ZIZWEHO	INYANDIKOMVUGO, INGAMBA N'IBYIFUZO	IBYEMEZO BYAFASHWE
	<p>-Bashyira imyanda hafi naho abanyeshuri barara kandi imyanda ivangavanze ndetse idafundikiye;</p> <p>-Umwanda aho abana bafatira amafunguro;</p> <p>Kuri uwo muni hagenzuwe isuku kuri stade no mu mazu ari imbere ya stade, Komisiyo yasanze inyuma y'ayo mazu hari ahantu bamenya imyanda n'amazi yo muri za salon de coiffures biteje umwanda. Bagiriwe inama yo kuhakora isuku.</p> <p>➤ Komisiyo y'Imiyoboreze Myiza:</p> <p>Umuyobozi wa Komisiyo y'imiyoboreze myiza, Madamu Nyiramugisha Denyse yatanze amakuru ku bikorwa by'igihembwe cya kane (4), umwaka 2023-2024.</p> <p>Muri Mata, Gicurasi na Kamena 2024, abagize Komisiyo barateranye nk'uko bisanzwe. Komisiyo yasuye ubutaka buzimurirwaho irimbi ry'Akarere mu Murenge wa Gacaca, Akagari ka Kabirizi, Umudugudu wa Mata, ni ubutaka bwa Leta bufitte ubuso bungana na Ha 1.83. Umuhanda ujyayo ukeneye gukorwa ndetse hagatunganywa na parking</p> <p>Komisiyo yasuye Umurenge wa Gataraga hagamiye kurena imikorere y'abunzi, byagaragaye ko badakora neza, biri mu byatumye Inama Niyinama y'umurenge wa Gataraga ihagarika bamwe muri bo ariko idashishoje byimbitse.</p> <p>Komisiyo yasabye ko ubuyobozi bw'Akarere bwakurikirana imikorere y'Inama Niyinama y'Umurenge wa Gataraga n'abunzi kugirango hatangwe umurongo mwiza watumye imikorere irushako gutanga umusaruro n'ahari icyuho cyikaba cyavamo.</p>	

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INGINGO ZIZWEHO	INYANDIKOMVUGO, INGAMBA N'IBYIFUZO	IBYEMEZO BYAFASHWE
	<p>➤ Komite Ngenzuzi (Audit Committee):</p> <p>Komite Ngenzuzi yateranye isuzuma ingingo zikurikira:</p> <ol style="list-style-type: none"> 1. Ishyirwa mu bikorwa ry'imyanzuro y'inama yabaye tariki ya 22/03/2024 2. Raporo y'ubugenzuzi bw'imbere mu Karere bwari bugamije kureba imikoreze y'ibijyanze n'amasoko n'ibigo by'amashuri ku bijyanze na school feeding (CS Nyarubuye, CS Migeshi, CS Kabere na CS Susa) 3. Ibindi. <p>Muri rusange haba ku kurebe ku myanzuro y'inama yabaye ubushize no ku bugenzuzi bw'imbere mu Karere, abagize komite basanzemo ibibazo bine (4) by'ingenzi:</p> <ul style="list-style-type: none"> -Ikibazo kijyanze n'uburiganya muri school feeding aho usanga amashuri imibare batanga y'abanyeshuri n'ibyo kurya bakeneye itandukanye. -Ikindi Umuyobozi wa Centre Scolaire Nyarubuye mu Murenge wa Rwaza ntaho aheruka mu kazi bigatuma imikoreze itagenda neza, abagize Komite bagaragarirwe ko afite uburwayi bwo mu maguru. -Ikibazo cy'Umuyobozi wa Centre Scolaire ya Migeshi afite ikibazo cya pararize yo mu mutwe bigatuma ibyemezo afata biba bihubutse kandi bigatuma akoresha kandi ntaboneke neza mu kazi. -Umuyobozi wa Centre Scolaire ya Bisate na we afite ikibazo cyo mu mutwe. 	

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INGINGO ZIZWEHO	INYANDIKOMVUGO, INGAMBA N'IBYIFUZO	IBYEMEZO BYAFASHWE
<p>5. Gusuzuma umushinga w'ingengo y'imari y'Akarere, umwaka wa 2024-2025</p>	<p>Umuyobozi wa Komisiyo y'imari n'iterambere ry'ubukungu yagejeje ku nama y'Inama Nyanama umushinga w'ingengo y'imari, umwaka wa 2024-2025.</p> <p>Yatangiyeye avuga ko ingengo y'imari y'umwaka ushize wa 2023-2024 yari miliyari 44,177,254,532, iyi ngengo y'imari kugeza ubu ikaba yari imaze gukoresha ho amafaranga angana na 37,963,673,294 bingana na 86%.</p> <p>Hashingiye ku mafaranga yakiriye n'Akarere amaze gukoresha ari ku kigero cya 98%.</p> <p>Ingengo y'imari y'umwaka wa 2024-2025 ni Miliyari mirongo ine n'eshatu miliyoni ijana na mirongo irindwi n'icyenda ibihumbi magana tanu na bine n'amafaranga magana atanu makumyabiri n'abiri (43,179,504,522Frws), ugeraranyije n'ingengo y'imari y'umwaka urangiye 2023-2024 ingengo y'imari yagabanutseho Frws 997,750,010 bivuze yagabanutseho 2.2%. Impamvu yo kugabanuka kw'ingengo y'imari ni uko muri iyi ngengo y'imari nshya nta mishinga minini yahawe amafaranga ikindi nta mashuri azubakwa.</p> <p>Ingengo y'imari y'umwaka 2024-2025 ikaba iri mu byiciro bitatu (3) aribyo:</p> <ul style="list-style-type: none"> -Amafaranga y'imishahara (wages and salaries) ingana na 19,877,614,704Frws bikaba bingana na 46% by'ingengo y'imari yose akaba ari nayo menshi. -Amafaranga yo kwifashisha (running cost) angana na 9,362,602,571Frws bingana na 22% y'ingengo y'imari yose. 	<p>06/2024/092: Inama y'Inama Nyanama imaze kugezwaho ibikubiye mu mushinga w'ingengo y'imari y'Akarere, umwaka wa 2024-2025, yemeje ko ingengo y'imari ari Miliyari mirongo ine n'eshatu miliyoni ijana na mirongo irindwi n'icyenda, ibihumbi magana atanu na bine n'amafaranga magana atanu makumyabiri n'abiri (43,179,504,522Frws). Iyi ngengo y'imari yatowe n'Abajyanama bose uko bari bitabiriye inama y'Inama Nyanama.</p> <p>06/2024/093: Inama Nyanama imaze kugezwaho gahunda yitangwa ry'amasoko (Procurement Plan) mirongo ine na rimwe (41) yayishimye, irayemeza maze isaba ko yubahirizwa kugira ngo ibikorwa biteganyijwe byose bizakome neza kandi ku gihe.</p> <p>06/2024/094: Inama y'Inama Nyanama yemeje ibipimo by'imisoro n'amahoro (tarif) by'Umwaka wa 2024-2025.</p>

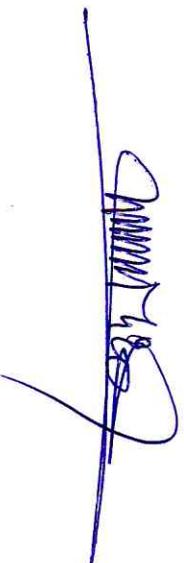
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INGINGO ZIZWEHO	INYANDIKOMVUGO, INGAMBA N'IBYIFUZO	IBYEMEZO BYAFASHWE
	<p>-Amafaranga y'ingengo y'imari yiterambere(development) angana na 13,939,287,247Frws bingana na 32% by'ingengo y'imari yose.</p> <p>Abitabiriyeye inama y'Inama Niyanamama bagaragarijwe gahunda iteganyijwe y'amasoko 41 azatangwa mu mwaka wa 2024-2025 ndetse na tarif nshya y'imisoro n'amahoro.</p> <p>➤ Kuri tarif, abitabiriyeye inama y'Inama Niyanamama beremeje ko ipantante yo muri gare iba kuri 30,000 frws ijya kuri 60,000 frws kimwe n'ahandi naho igisima cyo mu isoko rishya rya kariyeri kikajya kishyurwa 10,000frws/ku kwezi.</p>	

Inama yasoje imirimo yayo saa cyenda(03:00PM), Perezida w'Inama Niyanamama ashimira abitabiriyeye n'ibitekerezo batanze.

Umwanditsi w'Inama:



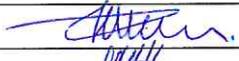
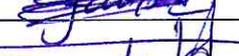
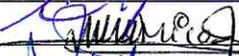
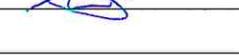
ITUZE Nicole
Umunyamabanga w'Inama Niyanamama
y'Akarere ka **MUSANZE**

Umu-yobozi w'Inama:



NDAYAMBAJE Michel
Perezida w'Inama Niyanamama
y'Akarere ka **MUSANZE**

**LISITI Y'ABAJYANAMA B'AKARERE KA MUSANZE BITABIRIYE
INAMA Y'INAMA NJYANAMA ISANZWE YATERANYE TARIKI YA
30/06/2024**

NO	AMAZINA YOMBI	ICYO ASHINZWE	UMUKONO
1	Mukanyamari Adele	Umujyanama	
2	SAFARI Qumupili	Umujyanama	
3	BIMENYIMANA Faustine	Umujyanama	
4	Habiyambere Jean T. Gasana Vedaste	Umujyanama	
5	KAYIRAWA Theobald	Umujyanama	
6	MURIRUNYONYE Emile	Umujyanama	
7	MUKADISI Florence	Umujyanama	
8	UWANTIRIGIRA Clarine	Umujyanama	
9	GASINABO Athanore	Dc Vice Chairp.	
10	NYIRAMUGISHA Denyse	umujyanama	
11	NYIRAMANA M. Clémence	umujyanama	
12	USENKIRANA Clémence	umujyanama	
13	Michel Ndayambaje	Dc chairperson	
14	Ituze Nicole	Dc Secretary	
15	MUKAMUKIRWA Marie Janvier	Member	
16	ABAYISENGA Emile	Member	
17	NYIRAMUGISHA Denyse	Member	

REPUBLIKA Y'U RWANDA



AKARERE KA MUSANZE

**Icyemezo cy'Inama Njyanama N° 057/07.04.03.CD 2024 cyo kuwa
30/06/ 2024 gishyiraho Ingengo y'Imari y'Akarere y'Umwaka wa
2024/2025**

**The District Council Decision N°057/07.04.03.CD 2024 of 30/06/ 2024
determining the District Finances for Fiscal Year 2024/2025**

**Décision du Conseil du District N° 057/07.04.03.CD 2024 du 30/06/
2024
portant Fixation des Finances du District pour la Période de
l'Exercice Fiscal 2024/2025**

**INGENGO Y'IMARI Y'AKARERE KA
MUSANZE Y'UMWAKA WA 2024/2025**

**MUSANZE DISTRICT BUDGET
FOR FISCAL YEAR 2024/2025**

**BUDGET DU DISTRICT DE MUSANZE POUR LA PÉRIODE DE
L'EXERCICE FISCAL 2024/2025**



INSANGANYAMATSIKO:

**KWIHUTISHA ITERAMBERE RY'UBUKUNGU
RIRAMBYE BINYUZE MU GUHURIZA HAMWE IMARI
YA LETA IKORESHA NDETSE N'ISHORAMARI MU
GUHANGANA N' INGARUKA Z'IMIHINDAGURIKIRE
Y'IKIRERE NO KUGABANYA IBYUKA BYANGIZA
IKIRERE HAGAMIJWE KUZAMURA IMIBEREHO.**

**THEME: SUSTAINABLE ECONOMIC
TRANSFORMATION THROUGH FISCAL
CONSOLIDATION AND INVESTMENT IN CLIMATE
CHANGE MITIGATION AND ADAPTATION FOR**

**THÈME: TRANSFORMATION ÉCONOMIQUE
DURABLE PAR LA CONSOLIDATION FISCALE ET
L'INVESTISSEMENT DANS L'ATTÉNUATION ET
L'ADAPTATION AU CHANGEMENT CLIMATIQUE
POUR AMÉLIORER LES MOYENS DE SUBSISTANCE.**

ICYEMEZO CY'INAMA NYANAMA N°
057/07.04.03.CD 2024 CYO KUWA
30/06/ 2024 GISHYIRAHO INGENGO
Y'IMARI Y'AKARERE KA MUSANZE
Y'UMWAKA WA 2024/2025

DISTRICT COUNCIL DECISION N°
057/07.04.03.CD 2024 OF
30/06/ 2024 DETERMINING THE
MUSANZE DISTRICT FINANCES
FOR THE FISCAL YEAR 2024/2025

DECISION DU CONSEIL DU DISTRICT
N° 057/07.04.03.CD 2024 DU
30/06/ 2024 PORTANT FIXATION DES
FINANCES DU DISTRICT DE
MUSANZE POUR LA PERIODE DE
L'EXERCICE FISCAL 2024/2025

Abagize Inama Nyanama y'Akarere ka
MUSANZE Mu nama yabo yo kuwa
30/06/ 2024 ;

The District Council Members of
MUSANZE District, in their session
of 30/06/ 2024;

Les membres du Conseil du District de
MUSANZE en leur séance du 30/06/
2024 ;

Bashingiye ku Itegeko Ngenza N°
002/2022.OL ryo Ku wa 12/12/2022
ryerekeye Imicungire y'imari n'umutungo
Bya leta cyane cyane mu ngingo yaryo ya
45,

Pursuant to the Organic Law N°
002/2022.OL of 12/12/2022 on Public
Finance Management especially in its
article 45,

Yu la Loi Organique n° 002/2022.OL du
12/12/2022 portant gestion des Finances
publiques spécialement en son article 45,



Bashingiye ku Itegeko N° 048/2023 ryo
ku wa 05/09/2023 rigena inkomoko
y'imari n'umutungo by'inzege
z'imitegekere y'igihugu zegerejwe
abatwaga cyane cyane mu ngingo yaryo

Pursuant to the Law No 048/2023 of
05/09/2023 determining the sources of
revenue and property of decentralized
administrative entities especially in its
articles 3, 4, 5, 47 and 57;

Yu la Loi No 75/2018 du 07/09/2018
déterminant les sources de revenus et du
patrimoine des entités administratives
décentralisées spécialement en ses articles
3, 4, 5, 47 et 57;

ya 3, iya 4, iya 5, iya 47, n'iya 57;

Bashingiye ku Itegeko N°065/2021 ryo ku
wa 09/10/2021 rigenga Akarere cyane
cyane mu ngingo yaryo ya 10;

Pursuant to the Law N° 065/2021 of
09/10/2021 governing the District
especially in its article 10;

Vu la Loi N° 065/2021 du 09/10/2021
régissant le District spécialement en son
article 10;

Bashingiye ku Iteka rya Minisitiri N° 007/07.01
ryo ku wa 13/07/2023 ryerekeye amategeko
ngengamikorere ashyizwaho n'Inama Njyanama
y'Akarere ;

Ministerial Order N° 007/07.01 of
13/07/2023 relating to rules of
procedure established by the District
Council;

Vu l'Arrêté Ministériel N° 007/07.01 du
13/07/2023 relatif au règlement d'ordre
intérieur établi par le Conseil de District;

BEMBEJE:

ADOPT:

ADOPTENT :

Ingingo ya mbere: Amafaranga
ateganyijwe kwinjira

Article One: Expected revenues

Article premier: Ressources

Hakurikiywe Imbonerahanwe "A" ikurikira,
amafaranga ateganyijwe kwinjira mu Ngenzo
y'Imari y'Akarere ka **MUSANZE** mu gihe
cy'umwaka wa **2024/2025**

In accordance with table "A" below, the
expected total resources for the District
Budget of **MUSANZE** for the fiscal year
2024/2025

Conformément au tableau "A" ci-après, le total
des ressources du Budget du District de
MUSANZE est évalué pour la période de
l'exercice fiscal **2024/2025**



ahwanye na Miliyari mirongo ine n'eshatu miriyoni ijana na mirongo irindwi n'icyenda ibihumbi magana atanu na bine na magana atanu na makumyabiri na biri (43,179,504,522 FRW).

are valued at Fourty three milliards one hundred seventy nine million, five hundred four thousand and five hundred twenty two Rwandan francs (43,179,504,522 FRW).

à Quarante trois milliards cent soixante dix neuf million cinq cent quatre mille cinq cent vingt deux franc Rwandais (43,179,504,522 FRW).

Ibisobanuro birambuye byerekeye ateganyijwe kwinjira mu Isanduku y'Akarere arimo akomoka ku misoro n'andi mafaranga yinjizwa n'Akarere, inkunga ziva mu butegetsi bwite bwa leta ndetse n'inkunga zituruka mu bandi baterankunga batandukanye, biri ku mugeruka wa mbere w'iki cyemezo.

Details of the tax and non tax revenues, grants from Central Government and other resources from donors are given in annex I of this Decision. Les détails des ressources provenant des taxes et non-taxes collectées par le District ainsi que les dons en provenance du Gouvernement Central et des autres bailleurs de fonds sont présentés en annexe I de la présente Décision.

Ayo mafaranga akwirakwijwe ku buryo bukurikira:

These resources are allocated as follows:

Ces recettes se répartissent comme suit :



Imbonerahamwe "A"		Table "A"		Tableau "A"		Umubare
Amafaranga yinjira		RECEIPTS		Recettes		Amount
		Tax Revenue		Impôts		Montant
11	Imisoro		Tax Revenue		Impôt sur le Revenu Locatif	173,543,116
111	Umusoro ku nyungu z'ubukode		Rental Income tax		Impôt sur les biens immobiliers	694,822,144
113	Umusoro ku mutungo utimukanwa		Immovable Property Tax		Droit de patente;	305,963,632
114	Umusoro w'ipatanti;		Trading licence tax;		Les frais perçus par une entité décentralisée	1,861,464,646
14	Amahoro yakirwa n'Urwego rw'Imitegekere y'Igihugu Rwegerejwe		Fees collected by a decentralized entity			

Imbonerahamwe "A"		Table "A"	Tableau "A"	Umubare Amount Montant
	Abaturage			
141	Amafaranga akomoka ku mutungo	Property Income	Revenus sur la propriété	0
142	Amafaranga akomoka ku bintu no ku mirimo ikorwa n'ubuyobozi	Sales Of Goods And administrative Services	Vente de biens et services administratifs	0
143	Amafaranga akomoka ku bihano	Fines, Penalties, And Forfeits	Amendes, pénalités et confiscations	1,861,464,646
144	Impano ziturutse imbere mu gihugu	Voluntary Transfers Other Than Grants	Autres dons provenant des organisations intérieures	
147	Amafaranga akomoka ku mutungo w' Akarere wagurishijwe	Gain on disposal of assets	Profit sur cession de l'actif	
<i>This space was left intentionally</i>				
13	Impano	Grants	Dons	28,352,708,967
137	Impano duhawe n'ibihugu zigenewe imishinga	Grants From Foreign Government	Dons des projets provenant des gouvernements extérieurs	0
138	Impano duhawe n'ibigo mpuzamahanga zigenewe imishinga	Grants From International Organizations	Dons des projets provenant des Organisations Internationales	
139	Inkunga zitagenewe ibikorwa byihariye	Block Grant transfers	Transferts non ciblés	2,889,734,154
139	Inkunga zigenewe ibikorwa byihariye	Earmarked transfers	Transferts ciblés	25,462,974,813
139	Izindi nkunga zikomoka mu nzego za leta n' amafaranga y' abaterankunga	Transfers from Other Government Agencies	Transferts d'autres agences gouvernementales	9,680,031,159
	Amafaranga azaturuka mu kugurisha imitungo	Proceeds from disposal of tangible fixed assets	Produit sur cession des actifs	0
31	Imari n'imigabane biri imbere mu gihugu	Domestic Financial Assets	Actifs financiers - Intérieurs	
32	Imari n'imigabane biri hanze y'igihugu	Foreign Financial Assets	Actifs financiers - Extérieurs	0
33	Ibintu binyura mu bubiko	Inventory	Avoirs stockés avant consommation	0
34	Imitungo iramba kandi ifatika itari imari n'imigabane	Fixed tangible non-financial Assets	Immobilisations corporelles non financiers	0
35	Imitungo iramba idafatika	Intangible Assets	Immobilisations incorporelles	0
	Inguzanyo	Loans	Emprunts	0
451	Inguzanyo z'igihe kirekire zimbere mu Gihugu	Non-Current Loans- Domestic Loans	Emprunts intérieurs	0
452	Inguzanyo z'igihe kirekire zivuye mu	External borrowing (Foreign Loans)	Emprunts extérieur	



Imbonerahamwe "A"	Table "A"	Tableau "A"	Umubare Amount Montant
mahanga			
Amafaranga yose atarakoreshejwe/yimukanwe	All unused funds/Closing Balances	Tous les fonds non utilisés / Soldes de clôture	2,110,970,859

Article 2 : Dépenses



Conformément au tableau "B" ci-après, les

dépenses totales du District de

MUSANZE pour la période de

l'exercice fiscal **2024/2025**

Article 2: Expenditures

In accordance with table "B" below, the

expenditures of the **MUSANZE** District

during the year **2024/2025**

are valued at **Forty three milliards one**

hundred seventy nine million, five

hundred four thousand and five

hundred twenty two Rwandan francs

(43,179,504,522

FRW).

sont évaluées à **Quarante trois**

milliards cent soixante dix neuf

million cinq cent quatre mille cinq

cent vingt deux franc Rwandais

(43,179,504,522

FRW).

FRW).

(43,179,504,522

FRW).

mwaka wa **2024/2025**

y'imari y'Akarere ka **MUSANZE** mu

amafaranga ateganyijwe gukoreshwa mu ngenzo

Hakurikijwe imbonerahamwe "B" ikurikira,

gusohoka

Ingingo ya 2: Amafaranga ateganyijwe

FRW).

(43,179,504,522

FRW).

Amafaranga yose urwego rwegerejwe

abatwaga ruteganywa gukoresha

agabanyemo amafaranga akoreshwa mu

ngenzo y'Imari isanzwe igenewe kwishyura

Imishahara, kwishyura ibikoresho n'imirimu

bihabwa urwego rwegerejwe abatwaga mu

The total expenditure of a decentralized Les dépenses totales d'une entité

entity is broken down into current décentralisée sont réparties en dépenses

expenditure to pay salaries and other goods courantes pour payer les salaires et autres

and services consumed by the decentralized biens et services consommés par l'entité

entity, and capital expenditure to finance the décentralisée ainsi que les dépenses en

decentralized entity's development projects as capital pour financer les projets de

kazi ka buri munsi ndetse n'amafaranga
ashorwa mu mishinga y'Iterambere,
akwirakwiywe ku buryo bukurikira:

follows:

développement d'une entité décentralisée
comme suit :



8 Shyira umukono kuri buri paji/Sign on each page/paragraphs ou signes sur chaque page.

Imbonerahanwe "B"	Table "B"	Tableau "B"	Umubare Amount Montant
IGITERANYO			
Amafaranga asohoka	Expenditure	Dépenses	29,240,217,275
21 Imishahara	Compensation Of Employees	Salaires	19,877,614,704
22 Amafaranga yishyura ibintu n'imirimo	Goods And Services	Dépenses sur les biens et services	5,921,817,266
24 Kwishyura inyungu ku nguzanyo	Finance cost	Versement d'intérêts	0
25 Ubufasha ku bigo binyuranye kugirango bihangane n'isoko	Subsidies	Subventions	0
26 Impano zisanzwe ku bigo bya Leta	Grants and other transfers	Dons de l'Etat aux établissements publics	2,933,089,434
27 Inkunga ihabwa abatishoboye	Social assistance	Assistance sociale	444,191,160
28 Andi mafaranga yishyurwa	Other Expenses	Autres dépenses	14,504,711
33 Ububiko bw'ibikoresho	Stocks	Inventory	0
34 Amafaranga akoresha mu kugura ibikoresho birambye	Acquisition of fixed assets	Achat des immobilisations	49,000,000
Ibikorwa by'iteramhere	Development budget	Budget de développement	13,939,287,247
22 Amafaranga akoresha mu kwishyura ibintu n'imirimo	Goods and services	Biens et services	2,552,161,692
26 Imisanzu n'amafaranga yoherezwa	Subsidies and current transfers	Subvention et transferts courants	635,930,501
33 Ibintu biri mu bubiko	Inventory	Avoirs en stock	0
27 Imisanzu n'inkunga bihabwa abatishoboye	Social benefits	Assistance sociale	1,888,221,197
34 Imitungo iramba kandi ifatika itari imari n'imigabane	Fixed tangible non-financial Assets	Immobilisations corporelles non financiers	8,862,973,857
35 Imitungo iramba idafatika	Intangible Assets	Immobilisations incorporelles	0
Kwishyura imyenda	Repayment of loans	Remboursement des dettes	0
41 Imyenda y'igihe gito yo mu gihugu	Domestic Liabilities	Dettes à court terme intérieures	0
42 Imyenda y'igihe gito yo hanze y'igihugu	Foreign Liabilities	Dettes à court terme extérieures	0
451 Kwishyura imyenda y'imbere mu gihugu	Repayment of LT Loans- Domestic	Remboursement des dettes à long terme intérieures	0
452 Kwishyura imyenda ituruka hanze y'igihugu	Repayment of LT Loans- External	Remboursement des dettes à long terme extérieurs	0

Amafaraŋga azakorehwa n'urwego **Details of the Decentralized Entity** Les d taills des d penses d'une entit 
rwegerejwe abatwage asaranganyijwe **expenditures by budget lines, National** d centralis e sont pr sent es par lignes
hakurikiye imirongo y'ingengo y'imari, **Strategy for Transformation (NSTI), by** budg taires, **Strat gie Nationale** de
Gahunda y'Igihugu yo kwihutisha iterambere sector, by programmes and sub- **Transformation (NSTI), par secteur d'activit ,**
(NSTI), ibyiciro by'imirimo, porogaramu programmes and by economic **par programme et sous-programme et par**
ndetse n'urwego rw'ubukungu nkuko **classification are provided in annex II.** **classification  conomique conform ment  **
umugereka wa II ubyerekana. **l'annexe II.**





Republic of Rwanda
Northern Province
Musanze District

**IBIPIMO BY'AMAHORO BISHYA, BYEMEJWE MU NAMA ISANZWE Y'INAMA NJYANAMA
Y'AKARERE KA MUSANZE YO KU WA 30 KAMENA 2024,UMWAKA W'INGENGO W'IMARI**

WA 2024-2025

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IRIBURIRO

1. Inkomoko y'imari n'umutungo by'inzego z'imitegekere y'Igihugu zegerejwe abaturage.

Imari n'umutungo by'inzego z'imitegekere y'Igihugu zegerejwe abaturage bikomoka aha hakurikira:

1. Imisoro n'amahoro byishyurwa hakurikijwe itegeko;
2. Amafaranga ava ku byemezo bitanzwe n'inzego z'imitegekere y'Igihugu zegerejwe abaturage n'ayakwa mu kubyongerera igihe;
3. Amafaranga inzego z'imitegekere y'Igihugu zegerejwe abaturage zunguka ku ishoramari n'ayo zunguka ku migabane yazo bwite no mu bikorwa bigamije kubyara inyungu;
4. Ihazabu yo mu rwego rw'ubutegetsi;
5. Amafaranga y'inguzanyo;
6. Amafaranga n'inkunga y'imari bitangwa na Guverinoma;
7. Impano n'indagano;
8. Amafaranga aturuka mu bafatanyabikorwa;
9. Amafaranga aturuka ku gaciro k'umutungo ugurishijwe muri cyamunara;
10. Amafaranga aturuka ku bukode bw'umumutungo w'inzego z'imitegekere y'Igihugu zegerejwe abaturage;
11. Andi mafaranga yose y'amahoro n'ihazabu yo mu rwego rw'ubutegetsi ashobora kwakirwa n'inzego z'imitegekere y'Igihugu zegerejwe abaturage hakurikijwe ibiteganywa n'andi mategeko y'u Rwanda.

Nk'uko bigenwa mu itegeko rishyiraho inkomoko y'imari n'umutungo by'inzego z'ibanze ndetse n'amateka ashyiraho amahoro asa n'imisoro, mu gushyiraho ibi bipimo hakurikijwe amategeko n'amateka akurikira:

- ✓ Iteka rya Perezida n° 075/01 ryo ku wa 04/12/2023 rishyiraho amahoro yakwa kuri serivisino ku byemezo bitangwa n'inzego z'imitegekere y'Igihugu zegerejwe abaturage.
- ✓ Iteka rya Minisitiri w'Intebe N° 004/03 ryo ku wa 16/02/2021 rigena urwego rubara kandi rwakira imisoro n'amahoro mu izina ry'inzego z'imitegekere y'Igihugu zegerejwe abaturage



- ✓ Iteka rya Minisitiri no 00 2 /23/ TC ryo ku wa 24/11/2023 rigena ibipimo fatizo n'ibindi bikurikizwa mu gushyiraho igipimo cy'umusoro wishyurwa kuri metero kare y'ubuso bw'ubutaka.
- Iteka rya Minisitiri No 006/Minifom ryo kuwa 14/09/2010 rigena amahoro yishyurwa kuri za Mine na kariyeri.

Inama Njyanama y'Akarere ka Musanze yateranye ku wa 30/06/2024; imaze gusuzuma ibikubiye muri iri tegeko n'amateka yavuzwe haruguru; yemeje ibipimo by'imisoro n'amahoro bigomba gukurikizwa mu mwaka w'ingego y'imari wa 2024-2024, mu Karere ka Musanze ku buryo bukurikira:

II. Ibice bigize inkomoko y'umutungo n'imari by'Akarere:

II.1. Imisoro n'Amahoro byakirwa n'inzego z'ibanze:

II.1.1. IMISORO:

- *Umusoro k'umutungo utimukanywa (Property Tax)*
- *Umusoro ku mutungo utimukanwa ugurishijwe (Tax on sale of immovable property)*
- *Umusoro w'Ipatante (Trading License)*
- *Umusoro ku nyungu z'ubukode (Rental Income Tax)*

II.1.1.1. IGICE CYA MBERE: IMISORO.

A. UMUSORO K'UMUTUNGO UTIMUKANYWA (PROPERTY TAX)

Umusoro ku mutungo utimukanwa ni:

a) Umusoro ku nzu (Inyubako) ubarwa hakurikijwe agaciro k'inyubako n'ikibanza ku buryo bukurikira:

- zero n'ibice bitanu ku ijana (0,5%) by'agaciro ku isoko k'inyubako n'ak'ikibanza byagenewe guturwamo;
- zero n'ibice bitatu ku ijana (0,3%) by'agaciro ku isoko k'inyubako n'ak'ikibanza byagenewe ubucuruzi;
- Zeru n'igice kimwe ku ijana (0,1%) by'agaciro ku isoko k'inyubako n'ak'ikibanza byagenewe inganda, inyubako n'ikibanza by'ibikorwa by'ubucuruzi bito n'ibiciriritse.

N.B: Ibi bukurikira byitabwaho by'umwihariko:

- ikibanza n'inzu yo guturamo y'amagorofa atatu bisoreshwa ku gipimo cya 0,25% by'agaciro kabyo ku isoko;
- ikibanza n'inzu yo guturamo irengeje amagorofa atatu bisoreshwa ku gipimo cya 0,1% by'agaciro kabyo ku isoko;

N.B: mu kugena agaciro gasoreshwa k'inzu y'ubucuruzi cyangwa uruganda, imashini n'ibindi byuma bifunzwe ku nyubako ntibibarwa.



- b) Umusoro wishyurwa ku bibanza. (Inama Njyanama yagennye amafaranga y'u Rwanda yishyurwa kuri metero kare y'ubuso bw'ubutaka) Reba ku mugereka);

B. UMUSORO KU MUTUNGO UTIMUKANWA UGURISHIJE:

Umusoro wishyurwa ku giciro k'igurisha ry'umutungo utimukanwa havuyemo amafaranga y'u Rwanda 5.000.000 Frw adasoreshwa asigaye akishyura umusoro ku buryo bukurikira:

- Igipimo cya 2% by'agaciro k'igurisha ry'umutungo utimukanwa wagenewe ubucuruzi iyo ugurishije ari usora wanditswe ku musoro ku nyungu;
- Igipimo 2.5% by'agaciro k'igurisha ry'umutungo utimukanwa ugurishijwe n'umuntu utanditswe ku musoro ku nyungu;

Umusoro ku mutungo utimukanwa wishyurwa bitarenze itariki ya 31 Ukuboza k'umwaka uhwanye n'igihe cy'isoresha.

C. UMUSORO KU NYUNGU Z'UBUKODE

NO	Hasoreshwa 50% by'amafaranga y'ubukode bw'umwaka ashirwa mu byiciro bitatu aribyo:	IBIPIMO
1	1-180,000 Frw	0%
2	180,001 – 1,000,000 Frw	20%
3	Hejuru 1,000,000 Frw	30%

UMUSORO KU NYUNGU Z'UBUKODE KU BISHYURA INYUNGU ZA BANKI

NO	Hasoreshwa 50% by'amafaranga y'ubukode bw'umwaka hakanakurwamo inyungu za banki asigaye agashirwa mu byiciro bitatu aribyo:	IBIPIMO
1	1-180,000 Frw	0%
2	180,001 – 1,000,000 Frw	20%
3	Hejuru 1,000,000 Frw	30%

N.B: Itariki y'imenyekanisha ry'umusoro ku nyungu z'ubukode:

Umuntu ubona inyungu z'ubukode zisoreshwa amenyekanisha umusoro ku nyungu z'ubukode bitarenze itariki ya 31 Mutarama ya buri mwaka.



D. UMUSORO W'I PATANTI

D.1. UMUSORO W'I PATANTI KU BIKORWA BYOSE BIBYARA INYUNGU BYANDITSE KU MUSORO K'UMUSARURO BISORESHEREZWA KU BYACURUJWE.

(Imbonerahamwe ya I)

NO	AMAFARANGA YOSE YACURUJWE	IPATANTE Frw/ KU MWAKA	IPATANTE Frw/ KU GIHEMBWE
1	50.000.000.000 kujyana hejuru	2.000.000	500.000
2	Kuva kuri 25.000.000.000 kugeza kuri 50.000.000.000	1.500.000	375.000
3	Kuva kuri 1.000.000.000 kugeza kuri 25.000.000.000	1.000.000	250.000
4	Kuva kuri 200.000.000 kugeza kuri 1.000.000.000	500.000	125.000
5	Kuva kuri 20.000.000 kugeza kuri 200.000.000	280.000	70.000
6	Kuva kuri 12.000.000 kugeza kuri 20.000.000	160.000	40.000
7	Kuva kuri 7.000.000 kugeza kuri 12.000.000	120.000	30.000
8	Kuva kuri 2.000.000 kugeza kuri 7.000.000	100.000	25.000

C.2. UMUSORO W'I PATANTI KU BIKORWA BIBYARA INYUNGU BITANDITSE KU MUSORO K'UMUSARURO (Imbonerahamwe ya II)

NO	Ibyishyura	Mu muji		Mu cyaro	
		IPATANTE KU MWAKA Frw	IPATATANE KU GIHEMBWE Frw	IPATANTE KU MWAKA Frw	IPATATANE KU GIHEMBWE Frw
1	Ibikorwa bibyara inyungu	60.000	15.000	30.000	7.500

Mu rwego rw'imisoreshereze y'umusoro w'i Patante Inama Njyanama yemeje ahafatwa nk'umujyi cyangwa icyaro mu mwaka w'ingengo y'imari wa 2024-2025 aha hakurikira:



D.3. AHAFATWA NK'UMUGI N'AHAFATWA NK'ICYARO K'UMUSORO W'IPATANTE KU BIKORWA BIBYARA INYUNGU BITANDITSE KU MUSORO K'UMUSARURO

No	AHAFATWA NK'UMUJYI BISHYURA 60,000 Frw NAHO MUCYARO BAKISHYURA 30,000 Frw KU I PATANTE Y'UBUCURUZI BUTANDITSE KU MUSORO K'UMUSARURO.					AHAFATWA NK'ICYARO Bishyura 30,000 Frw
	Imirenge	Akagari	Imidugudu	Ahafatwa nk'Umujyi		
1	Busogo	Gisesero	Jabiro	60,000		Ahandi hose hasigaye: 30,000 Frw
			Gahanga	60,000		
			Kabaya	60,000		
		Sahara	Nyarubuye	60,000		
			Ryamukutsi	60,000		
2	Cyuve	Bukinanyana	Bubandu	60,000		Ahandi hose hasigaye: 30,000 Frw
			Mubwiza	60,000		
			Murambi	60,000		
			Mwidagaduro	60,000		
			Mwirongi	60,000		
			Rugeshi	60,000		
		Kabeza	Bucuzi	60,000		
			Gashangiro	60,000		
			Karinzi	60,000		
			Kungo	60,000		
			Karunyura	60,000		
		Rwebeya	Marantima	60,000		
			Mubuga	60,000		
			Nganzo	60,000		
			Nyarubande	60,000		
3	Gacaca	Karwasa	Kavumu	60,000		Ahandi hose hasigaye: 30,000 Frw
		Gakoro	Murundo	60,000		
			Gahama	60,000		
4	Gashaki					
5	Gataraga	Rubindi	Gataraga	60,000		Ahandi hose hasigaye: 30,000 Frw
			Kaberege	60,000		
6	Kimonyi	Kivumu	Musezero	60,000		Ahandi hose hasigaye: 30,000 Frw
			Nyamugari	60,000		
		Birira	Rurembo	60,000		
7	Kinigi	Bisoke	Kumazi	60,000		Ahandi hose hasigaye: 30,000 Frw
		Kaguhu	Mpano	60,000		
		Kampanga	Muhe	60,000		



No	AHAFATWA NK'UMUJYI BISHYURA 60,000 Frw NAHO MUCYARO BAKISHYURA 30,000 Frw KU I PATANTE Y'UBUCURUZI BUTANDITSE KU MUSORO K'UMUSARURO.					AHAFATWA NK'ICYARO Bishyura 30,000 Frw
	Imirenge	Akagari	Imidugudu	Ahafatwa nk'Umuji		
8	Nyonirima		Nyejoro	60,000		Ahandi hose hasigaye: 30,000 Frw
			Butorwa 1	60,000		
			Butorwa 2	60,000		
			Nyagisenyi	60,000		
	Cyabararika		Muhoza	60,000		
			Gatorwa	60,000		
			Kabogobogo	60,000		
			Yorodani	60,000		
	Kigombe			60,000		
			Nyamagumba	60,000		
			Nyamuremure	60,000		
			Rukereza	60,000		
	Mpenge			60,000		
			Giramahoro	60,000		
			Mpenge	60,000		
			Rukoro	60,000		
	Ruhengeri			60,000		
			Bushozi	60,000		
			Byimana	60,000		
			Kabaya	60,000		
Muhe			60,000			
Susa			60,000			
9 Muko	Cyivugiza		Gakoro	60,000	Ahandi hose hasigaye: 30,000 Frw	
			Sangano	60,000		
			Susa	60,000		
	Mburabuturo		Mwanzanzara	60,000		
			Bugese	60,000		
		Ngabane	60,000			
10 Musanze	Cyabagarura		Bukane	60,000	Ahandi hose hasigaye: 30,000 Frw	
			Gikeri	60,000		
	Rwambogo		Buhunge	60,000	Ahandi hose hasigaye: 30,000 Frw	
			Gakoro	60,000		



No	AHAFATWA NK'UMUJYI BISHYURA 60,000 Frw NAHO MUCYARO BAKISHYURA 30,000 Frw KU I PATANTE Y'UBUCURUZI BUTANDITSE KU MUSORO K'UMUSARURO.					AHAFATWA NK'ICYARO Bishyura 30,000 Frw
	Imirenge	Akagari	Imidugudu	Ahafatwa nk'Umujyi		
11	Nkotsi	Bikara	Kinkware	60,000		Ahandi hose hasigaye: 30,000 Frw
			Kiruhura	60,000		
			Barizo	60,000		
			Kindiki	60,000		
12	Nyange	Cyivugiza	Kageshi	60,000		Ahandi hose hasigaye: 30,000 Frw
			Muhe	60,000		
		Kamwumba	Rugari	60,000		
13	Remera	Umurenge wose ni icyaro: 30,000 Frw				
14	Rwaza	Umurenge wose ni icyaro: 30,000 Frw				
15	Shingiro	Gakingo	Burengo	60,000		Ahandi hose hasigaye: 30,000 Frw

N.B:AMASHURI YOSE Y'ABIKORERA (Private schools) NABO BISHYURA UMUSORO W'IPATANTE

III. AMAHORO:

III.1. IBIPIMO BY'AMAHORO YAKIRWA N'INZEGO Z'IBANZE (Cfr Iteka rya Perezida n° 075/01 ryo ku wa 04/12/2023)

III.1.1. AMAHORO KURI PARKING RUSANGE YO KU MUHANDA (ART 7)

NO	IKINYABIZIGA	Ku isaha	Ku munsi	Ku kwezi
1	imodoka nto:	FRW 200	FRW 1.000	FRW 15.000
2	ikamyo nto na minibisi	FRW 300	FRW 1.500	FRW 20.000
3	ikamyo nini idafite remoruki, bisi nini na za taragiteri:	FRW 500	FRW 2.500	FRW 25.000
4	ikamyo ifite remoruki n'imashini nini zikoreshwa mu mirimo yo kubaka inzu cyangwa imihanda	FRW 1.000	FRW 5.000	FRW 30.000

Ikinyakiziga gikurura remoroki cg ikindi kinyabiziga uretse moto cyishyurirwa amahoro hakurikijwe icyiciro kirimo

III.1.3. AMAHORO KURI PARKING RUSANGE YUBAKIYE (Art.8)

NO	Amahoro ku kinyabiziga	Ibipimo ku munsi
1	imodoka itwara abagenzi muri rusange ifite ibyicarwo bitarenze 18 n'amavetiri akora tagisi,	FRW 500 ku munsi;
2	imodoka ifite ibyicarwo 19 kugeza kuri 30 itwara abagenzi muri rusange,	1,000 Frw ku munsi



3	imodoka ifite ibyicarwo 31 kugeza kuri 50 itwara abagenzi muri rusange: amahoro,	Guhera ku 1.500 kugeza ku FRW 3.000 ku munsi;
4	imodoka ifite ibyicarwo birenze 50 itwara abagenzi muri rusange:	Guhera ku FRW 3.500 kugeza ku FRW 10.000 ku munsi;
5	imodoka idatwara abagenzi muri rusange yinjijye muri parikingi rusange yishyurirwa	FRW 200 uko yinjijye muri parikingi rusange.

III.1.4. AMAHORO KURI PARIKINGI Z'UBWATO (Art. 9)

NO	AMAHORO KU UBWATO	Ku munsi	ku kwezi
1	Ubwato bufite moteri bwikorera toni zitarenze eshanu (5T)	150 Frw	4,000 Frw
2	Ubwato bufite moteri bwikorera toni zirenga eshanu (5T)	200 Frw	5,000 Frw
3	Ubwato butoya budafite moteri	100 Frw	3,000 Frw

III.1.5. AMAHORO Y'ISOKO KU BUCURUZI BW'AMATUNGO (ART.10)

ITUNGO				
UBWOKO BW'ITUNGO	inka:	ihene:	ingurube	intama
AMAFARANGA KU ITUNGO RIGUZWE	FRW 3.000	FRW 500	FRW 700	FRW 500

Aya mahoro yishyurwa n'umucuruzi w'amatungo kuri buri tungo rigurishijwe.

III.1.6. IKORESHA RY'IBAGIRO (ART 11)

Kubagira amatungo mu ibagiro ry'urwego rw'imitegekere y'Igihugu rwegerejwe abaturage byishyurirwa amahoro ku buryo bukurikira:

ITUNGO				
UBWOKO BW'ITUNGO	inka:	ihene:	ingurube	intama
AMAFARANGA KU ITUNGO RIBAZWE	FRW 2.000	FRW 500	FRW 1.000	FRW 500

III.1.7. AMAHORO YISHYURWA MU GUSHYINGIRWA IMBERE Y'UBUTEGETSI (ART 12)

No	IGIKORWA	AMAHORO
1	gushyingirwa imbere y'ubutegetsi ku munsi unyuranye n'uwagenwe n'Inama Njyanama	50,000 Frw

III.1.5.3. AMAHORO ATANGWA KU MPUSHYA ZO KUBAKA

Uruhushya rwo kubaka, kongerasha igihe cy'uruhushya cg guhindura impamvu yashingiweho mugusaba uruhushya rwo kubaka

NO	Uruhushya rwo kubaka k'ubuso	Amahoro FRW
1	Butarenze m ² 100	20,000
2	hejuru ya m ² 100 kugeza kuri m ² 200;	100,000
3	hejuru ya m ² 200 kugeza kuri m ² 500	150,000
4	burenze m ² 500	200,000



N.B: Inama Njyanama ishobora kwemerera utishoboye wabisabye, kutishyura amahoro yishyurwa mu gusaba uruhushya rwo kubaka.

III.1.5.4. AMAHORO ATANGWA KU NYANDIKO, IBYEMEZO NA SERIVISI

NO	Inyandiko, ibyemezo na serivisi	Amahoro FRW
1	Inyandiko y'irangamimerere	1,500
2	Inyandiko ihinnye y'irangamimerere	1,000
3	Ikarita ndangamuntu	500
4	Icyemezo gisimbura ikarita ndangamuntu yatakaye	3.000
5	Icyemezo cy'amavuko	500
6	Icyemezo cy'uko umuntu yashyingiwe	500
7	Icyemezo cy'uko umuntu ari ingaragu	500
8	Icyemezo cy'uko umuntu yatandukanye n'uwo bashyingiranywe	500
9	Serivisi yo kugurisha mu cyamunara itanzwe n'umuhesha w'inkiko utari uw'umwuga ku mitungo itimukanwa	5.000

III.1.5.4. INYANDIKO ZISHYIZWEHO UMUKONO NA NOTERI WA LETA

NO	Inyandiko, ibyemezo na serivisi zishirwaho umukono na Noteri wa Leta	Amahoro FRW
1	kwemeza ko inyandiko ari impamo	1,500
2	kwemeza ko kopi y'inyandiko ihuye n'iy'umwimerere	1,500
3	guhama imikono	1,200
4	gushyira umukono wa noteri kuri sitati hishyurwa buri rupapuro	500
5	gushyira umukono wa noteri ku masezerano ayo ari yo yose kuri buri rupapuro	500
6	gutanga izindi nyandiko z'umunoteri ziteganywa n'amategeko / buri rupapuro.	500

III.1.11. AMAHORO KU BYAPA BYAMAMAZA (Art.16)

NO	ICYAPA CYAMAMAZA	Amahoro ku Mwaka/ FRW
1	Buri ruhande rw'icyapa cyamamaza kuri m ² 1	15,000
2	Ibyapa byamamaza hakoreshejwe uburyo bw'ikorabuhanga (uko cyaba kingana cyose)	100,000
3	Icyapa cyamamaza ubutumwa budahoraho gisabirwa uburenganzira ku munsi	5,000
4	Banderole ku munsi	7,500
5	Kwamamaza hakoreshejwe indangurura majwi ku munsi	50,000

N.B: Ubundi buryo bwo kwamamaza budateganyijwe muri iri teka ni FRW 10.000 ku gihembwe cyangwa FRW 1.000 ku munsi.



III.1.13. AMAHORO KU CYAPA KIRANGA UBWATO (Art.21)

NO	ICYAPA KIRANGA UBWATO	IBIPIMO/ Frw
1	Icyapa kiranga ubwato bufite moteri	15,000
2	Icyapa kiranga ubwato budafite moteri	5,000
3	Gutakaza icyapa cy'ubwato	5,000

N.B: Aya mafaranga atangwa inshuro imwe gusa kuri buri bwato

III.1.15. AMAHORO KU MINARA Y'ITUMANAHU (Art. 22)

NO	UMUNARA W'ITUMANAHU	IBIPIMO/ UMWAKA/Frw
1	Umunara w'itumanaho cyangwa w'isakazamajwi buri 1m y'ubujyejuru yishyura	2,000
2	Umunara w'itumanaho cyangwa w'isakazamajwi uri ku nyubako cg ahandi (Uburebure bw'inyubako nabwo burabarwa bukishyurirwa)	1,000

III.1.16. AMAHORO KU BWIKOREZI BW'IBIKOMOKA KURI KARIYERI, UKO IKINYAKIZIGA KIJE GUPAKIRA (Art.23)

NO	IMODOKA	IBIPIMO/ m ³
1	Imodoka ipakiye ibikomoka kuri Kariyeri (kuri m ³ 1)	1,000
2	Imodoka ipakiye Amatafari (kuri m ³ 1)	1,000
3	Imodoka ipakiye Amategura (kuri m ³ 1)	500

II.1.18. AMAHORO KU BYASARUWE BIKOMOKA KU MASHYAMBA

NO	AMAFARANGA YAKWA NK'AMAHORO KURI	IBIPIMO/Frw
1	Buri rubaho (uwasatuye yishyura)	150
2	Buri mufuka w'amakara (uwatwitse amakara yishyura)	150
3	Buri m3 y'inkwi yishyurwa n'uwasaruye ishyamba	1,000
4	Buri m3 y'ibiti yishyurwa n'uwasaruye ishyamba	1,000

III.1.17. AMAHORO Y'AMAZU Y' AKARERE AKODESHWA

NO	IBISORESHWA	UBUKODE/UK WEZI
1	INZU YA REMERA	30,000 Frw
2	INYUBAKO AQUA VIRUNGA IKORERAMO	50,000 Frw
3	IMIRIMA Y'AKARERE	200,000 Frw/ha/an
4	IBISIGARA (Ubutaka bwatanzweho ingurane butakoreshejwe)	Agenwa n'Umugena gaciro kuri Metero Kare



5	GUKODESHA STAND MU GAKIRIRO KA BUKINANYANA	10,000 Frw
6	GUKODESHA STAND MU GAKIRIRO KA KINIGI	5,000 Frw
7	GUKODESHA IKIBUGA CYIGISHYIRIZWAMO IMODOKA KU GACURI AHAHOZE IKIROMBE	100,000 Frw

III.1.19. UBUKODE KU MA BOUTIQUES N'IBISIMA BYO MU ISOKO

1.ISOKO RYA BYANGABO

No	IGIKORWA	UBUKODE/Kwezi
1	Igisima	2,000 Frw
2	Restaurant	30,000 Frw
3	Dépôt	20,000 Frw
4	Atelier de couture	20,000 Frw
5	Boucherie	40,000 Frw
6	Boutique	15,000 Frw
7	Icyokezo	15,000 Frw
8	Iseta y'Imashini idoda	1,000 Frw
9	Amasete y'Udusanduku, Amazu yubatswe mu isoko, ameza n'imitaka biri mu isoko cyangwa iruhande	2,000 Frw
10	Iseta y' ahasigaye hose mu isoko hatubakiye ku kibanza	1,000 Frw
11	Gukoresha Toilette z'isoko/ 1 personne/ 1fois	100 Frw

2.ISOKO RYA KINIGI

ISOKO RYA KINIGI/ AHUBAKIYE

No	IGIKORWA	IGIIMO CY'UBUKODE KU KWEZI
1	IGISIMA KU KWEZI	2,000 Frw
2	AHASAKAYE HATARI IBISIMA KU KWEZI	1,500 Frw
3	AHASIGAYE HOSE HADASAKAYE, HATARI IBISIMA KU KIBANZA KU KWEZI	1,000 Frw
4	UBUKODE BW'IBAGIRO (20,000 FRW)	20,000 Frw

3.ISOKO RYA KINKWARE

ISOKO RYA KINKWARE AHUBAKIYE

NO	IGIKORWA	IGIIMO CY'UBUKODE + KU KWEZI
1	IGISIMA	2,000
2	GUKODESHA INZU ZO MU ISOKO	7,000
3	AHASIGAYE HOSE MU ISOKO RITUBATSE KU KIBANZA	1,000



4. ISOKO RYA MUKINGA

ISOKO RYA MUKINGA AHUBAKIYE

NO	IGIKORWA	IGIPIMO KU KWEZI
1	IGISIMA	1,000 Frw
2	GUKODESHA INZU ZO MU ISOKO	3,000 Frw

5.ISOKO RYA KARIYERI

NO	IGIKORWA	IGIPIMO KU KWEZI
1	GUKODESHA IGISIMA	10,000 Frw
2	GUKORESHA UBWIHERERO BW'ISOKO INSHURO IMWE KU MUNTU	100 Frw

III.1.21. IBIHANO BINYURANYE MU KARERE

NO	IKOSA	IGIHANO
1	GUCURUZA INZOGA MU MASAHA ATEMEWE	100,000 Frw
2	KUNYWA INZOGA MU MASAHA ATEMEWE	10,000 Frw
3	KUBUMBA AMATAFARI,AMATEGURA NO GUKATA AMA PAVE NO GUSYA GRAVIER NTABYANGOMBWA	50,000 Frw
4	GUTWARA IBIKOMOKA KUMASHYAMBA NTA RUHUSHYA	400,000 Frw
5	KUBAZA IBITI NTA RUHUSHYA	50,000 Frw
6	GUSARURA ISHYAMBA NTA RUHUSHYA	100,000 Frw
7	GUTWARA AMATUNGO N'IBIYAKOMOKAHO NTARUHUSHYA	100,000 Frw
8	KUBAKA UTAMANITSE ICYAPA	50,000 Frw
9	KUBAKA IBINYURANYE N'IBYO WEMEREWE BIRI KU GISHUSHANYO MBONERA CY'INZU	50,000 Frw
10	KUROBA NTABYANGOMBWA	10,000 Frw
11	KUBAGIRA ITUNGO AHATEMEWE	20,000 Frw
12	KUDAFATA AMAZI YO KU NZU AGASENYERA ABANDI	5,000 Frw
13	KURAGIRIRA KU GASOZI INKA (kandi nyiraryo akariha ibyangijwe)	100,000 Frw/itungo
14	KURAGIRIRA KU GASOZI IHENE	1,000 Frw/itungo
15	KURAGIRIRA KU GASOZI INTAMA	1,000 Frw/itungo
16	KURAGIRIRA KU GASOZI INGURUBE	5,000 Frw/itungo
17	Kugonga, kwangiza umukindo uri mu busitani	1,000,000 Frw
18	Kugonga, kwangiza umukindo uri mu busitani mu Murenge wa Muhoza	600,000 Frw
19	Kunyuzza ikinyakiziga mu busitani	500,000 Frw
20	Kwangiza ibindi biti kimwe cy'ubusitani	50,000 Frw/igiti
21	Kugonga, kwangiza umukindo uri mu busitani mu yindi Mirenge	300,000 Frw
22	Kunyuzza mu busitani itungo rimwe, kuragira mu busitani	20,000 Frw
23	Kwifotoreza mu busitani bwo mu Murenge wa Muhoza nta ruhushya	10,000 Frw



NO	IKOSA	IGIHANO
		4,000 Frw
24	Kwifotoreza mu busitani bwo mu yindi Mirenge nta ruhushya	300,000 Frw
25	Kwangiza Bordure z'umuhanda	2,000,000 Frw
26	Kugonga ipoto y'icyuma	1,000,000 Frw
27	Kugonga ipoto ikozwe muri sima n'ibyuma	200,000 Frw
28	Kwangiza ipoto y'igiti	50,000 Frw
29	Kwangiza ibikorwa remezo	50,000 Frw
30	Kwangiza inzira nyabagendwa y'umuhanda	5,000 Frw
31	Kwangiza poubelle zo ku muhanda	
32	Kumena imyanda yo mu rugo muri pubelle ziri ku muhanda no gukuraho iyo myanda	5,000 Frw
33	Kwangiza imiyoboro y'amazi (impombo n'ibindi bikoreshejwe umuyoboro)	10,000 Frw
34	Guhinga usatiriye umuhanda	50,000 Frw
35	Kutagira ubwiherero no kubugira butujuje ibyangombwa by'ibanze	15,000 Frw
36	KUTAJYANA UMWANA KU ISHURI(abandon)	5,000 Frw
37	KUTAGIRA ISUKU	5,000 Frw
38	Kwituma cyangwa kwihagarika ku gasozi	10,000 Frw
39	Gushyira inkomyi mu muhanda	50,000 Frw
40	Gufatwa ugura ibicuruzwa n. abazunguzayi, ugura n'ugurisha buriwese yishyura	10,000 Frw
41	Gucuruza Akabari ,Inzoga mu masaha atemewe cyangwa ukarenza amasaha yagenwe	100,000frw
42	Gucuranga ibyuma by'indangururamajwi ukarenza urugero mu masaha y'ijoro (Urusaku rwinshi	100,000FRW
43	Kotsa imyaka (Gusarura no Gutwara imyaka iteze mu mirima) eg: Ibirayi, Ibigori, Ibishyimbo	300,000frw
44	Gufatwa ucuruza ibitujuje ubuziranenge	100,000FRW
45	Gucururiza Inzoga ahatemewe no kuvanga inzoga n'ibiribwa muri za Boutique	50,000FRW
46	Gufatwa ucukura cyangwa Upakira kariyeri mu kirombe gikomye (100,000frw kuri buri wese Nyirikirombe na Nyiri modoka)	200,000FRW

III.1.22. URUTONDE RW'IBYAHA BYO KWANGIZA IBIDUKIKIJE N'AMANDE AGENEWE ABANGIZA IBIDUKIKIJE.

(cfr. Itegeko ngenga No 4/2005 ryo kuwa 08/04/2005 rigena uburyo bwo kurengera kubungabunga no guteza imbere ibidukikije)

No	Ubwoko bw'icyaha	Amande acibwa kuri buri cyaha
Ikorwa n'ikoresha ry'amasashe		
1	Gukora no gucururiza mu masashe atemewe	50,000 Frw no kwamburwa amasashe
2	Gutwara mu masashe atemewe	100.000 Frw no kwamburwa amasashe
3	Gutumiza amasashe atemewe	100.000 Frw no kwamburwa amasashe



No	Ubwoko bw'icyaha	Amande acibwa kuri buri cyaha
Ubucukuzi butemewe		
1	Gucukura amabuye y'agaciro utabifitiye uburenganzira	2.500.000 Frw no kwamburwa ibyo yacukuye
2	Gucukura amabuye yo kubaka utabifitiye uburenganzira	500.000 Frw no guteza cyamunara amabuye yacukuye
3	Gucukura imicanga utabifitiye uburenganzira	100.000 Frw umucanga ugategwa cyamunara
4	Gucukura laterite nta ruhushya	50.000 Frw laterite igategwa cyamunara
5	Gucukura ibumba nta ruhushya	50.000 Frw ibumba rigategwa cyamunara
Kwangiza amashyamba no gukoresha nabi ibyakomokaho		
1	Gutwika amatafari nta burenganzira	50.000 Frw no kwamburwa ibyo yatwitse
2	Gutwara ibikomoka ku mashyamba nta burenganzira	50.000 Frw no kwamburwa ibyo atwaye
3	Gutema ibiti mu ishyamba rya Leta	5.000 Frw kuri buri giti kandi akacyamburwa
4	Gutema ibiti birenze ibyo ufitiye uburenganzira	2.000 Frw kuri bun giti kandi akacyamburwa
5	Gutema ibiti biteze nta ruhushya	5.000 Frw kuri bud giti kandi akacyamburwa
6	Gutwika amatafari hakoreshejwe ibiti nta ruhushya	100.000 Frw no kwamburwa ibyatwitswe
Ibijyanye no gutwika		
1	Gutwika imyanda yo mu rugo hatubahirijwe amategeko abigenga	10.000 Frw
2	Gutwika mu murima (ibiyorero)	10.000 Frw
3	Gutwika imyanda yo mu nyubako z'ubucuruzi hatubahirijwe amategeko abigenga	50.000 Frw. Iyo an imyanda ifite uburozi uwabikoze akurikiranwa mu nkiko
4	Gutwika imyanda yo mu nganda bidakorewe ahagenwe n'inzego zibishinzwe	10.000 Frw. Iyo an imyanda ifite uburozi uwabikoze akurikiranwa mu nkiko
Ibijyanye no gufata neza ubutaka		
1	Kutarwanya isuri mu isambu ye	5.000 Frw
2	Kwangiza imirwanyasuri	10.000 Frw
Kwangiza ibishanga, imigezi, inzuzi n'inkengero zabyo		
1	Guhinga mu bishanga bikomye	20.000 Frw no gukuramo ibyahinzwe
2	Kubaka mu gishanga	1.000.000 Frw, gukuraho ibyubatswe no gusubirana ahangijwe
3	Kubaka ikiraro mu gishanga	200.000 Frw no gukuraho ikiraro



No	Ubwoko bw'icyaha	Amande acibwa kuri buri cyaha
4	Kuragira inka mu gishanga n'inkengero z'ikiyaga cyangwa umugezi	20.000 Frw kuri buri tungo ryaharagiwe no gusubirany ahangijwe
5	Guhinga mu nkengero z'umugezi mu ntera itemewe	50.000 Frw no kurangura ibyahinzwe
6	Kubaka mu nkengero z'umugezi mu ntera itemewe	1.000.000 Frw, gukuraho ibyubatswe no gusubirany ahangijwe
7	Guhinga mu nkengero z'ikiyaga mu ntera itemewe	30.000 Frw no kurandura ibyahinzwe
8	Kubaka mu nkengero z'ikiyaga mu ntera itemewe	1.000.000 Frw, gukuraho ibyubatswe no gusubirany ahangijwe
9	Kubumbira no gutwikira amatafari mu bishanga	300.000 Frw no gukuramo ibikorwa
10	Gucukura mu bishanga nta burenganzira	300.000 Frw no kwamburwa ibyacukuwe
Ibindi byaha		
1	Guturitsa intambi nta ruhushya	100.000 Frw
2	Kunywera itabi mu ruhame	5.000 Frw
3	Kwica cyangwa gukomeretsa inyamaswa zo mu gasozi nta burenganzira	100.000 Frw no kwamburwa inyamaswa yishe. Iyo ariinyamaswa yo mur Pariki cyangwa ibyanya birinzwe, akurikiranwa mu Nkiko.
4	Kubaka nta cyemezo cy'isuzumangaruka ku bidukikije (EIA) Certificate) ku bikorwa bigomba gukorerwa iyinyigo	1.000.000 Frw no gukuraho ibyubatswe

III.1.23. IBIHANO BIJYANA NO KUBAKA MU MUJYI HADAKURIKIJE AMATEGEKO

(cfr. Itegeko numero 10/2012 ryo kuwa 05/05/2002 rigena imicungire n'imyubakire y'imijyi mu Rwanda)

No	Ubwoko bw'icyaha	Amande acibwa
1	Kubaka inzu yo guturamo nta burenganzira	300.000 Frw no gukuraho ibyubatswe
2	Kubaka inzu y'ubucuruzi nta burenganzira	2.000.000 Frw no gukuraho ibyubatswe
3	Kumena ibikoresho by'ubwubatsi ahantu hatemewe	50,000 Frw

III.1.24. IBIHANO BIJYANA NO KUBAGIRA AHATEMEWE

No	Ubwoko bw'icyaha	Amande acibwa
1	Kubagira ahatemewe amatungo manini	20,000 Frw
2	Kubagira ahatemewe amatungo magufi	10,000 Frw

III.1.25. IBIHANO BIJYANA NO KUTITABIRA UMUGANDA N'IRONDO

No	Ubwoko bw'icyaha	Amande acibwa



1	Kutitabira Umuganda nta mpamvu	5.000 Frw (Cfr Itegeko Ngenga no. 53/2007 ryo kuwa 17/11/2007 rigenga Umuganda).
2	Kutajya ku irondo nta mpavu	2.000 Frw

IGIKORWA	IGIHANO KIGENWA N'ITEGEKO
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III.1.26. IBIHANO BIJYANYE NO KWANGIZA IBIDUKIKIJE

UBWOKO BW'ICYAHA	AMANDE ACIBWA
Ugomorora, uyobya cyangwa ufunga inzira y'uruzi atabanje kubibonera uruhushya rutangwa n'ubuyobozi bubifitiye ububasha;	300,000FRW
ugomorora igishanga atabanje kubibonera uruhushya rutangwa n'ubuyobozi bubifitiye ububasha;	300,000FRW
Kurandura cyangwa gutema ikimera gikomye	400,000 FRW
wogereza amabuye y'agaciro mu migezi, inzuzi n'ibiyaga;	300,000FRW
ukorera ibikorwa ibyo ari byo byose, uretse ibijyanye n'ubushakashatsi n'ubumenyi mu bishanga bikomye;	300,000FRW
Umuntu wese urunda, usiga, ujugunya imyanda cyangwa umena amazi yanduye cyangwa ibikoresho ahantu adafitiye uruhushya haba aha Leta cyangwa ah'umuntu ku giti cye	200,000 frws
umena imyanda yaba yumye, itemba, gazi ihumanya mu mugezi, mu ruzi, mu kiyaga no mu nkengeru zabyo	300,000FRW
urunda ibitaka n'ibindi bikoresho ku ntera ibujijwe	300,000FRW
Gutwika imyanda	50,000FRW
Kubangamira igenzura	300,000FRW
utwika cyangwa ukoresha ubundi buryo bwatuma imyanda ihumanya ishyingirwa ahantu kandi ishobora kubangamira ubuzima bw'abantu cyangwa ibidukikije	500,000FRW

**III.1.27. IBIHANO KU BAKORERA HANZE Y'AGAKIRIRO :
AGAKIRIRO KA BUKINANYANA**

No	IGKORWA	Amande acibwa	ICYITONDERWA
1	ABABAJI	50,000 FRW	Ufashwe afungirwa ibikorwa akajya mu gakiriro
2	ABAFITE STOCK Y'IMBAHO	50,000 FRW	Ufashwe afungirwa ibikorwa akajya mu gakiriro
3	ABASUDIRA	50,000 FRW	Ufashwe afungirwa ibikorwa akajya mu gakiriro

AGAKIRIRO KA KINIGI

NO	IGIKORWA	AMANDE	ICYITONDERWA
1	Ababajji	20,000 FRW	Ufashwe afungirwa ibikorwa akajya mu gakiriro
2	Abafite Stock	20,000 FRW	Ufashwe afungirwa ibikorwa akajya mu gakiriro



	y'imbaho		
3	Abasudira	20,000 FRW	Ufashwe afungirwa ibikorwa akajya mu gakiriro

III.1.28. IBINDI BIHANO

NO	IKOSA	IGIPIMO
1	Imodoka yatorotse idatanze amahoro y'ubwikorezi ku bikomoka kuri Kariyeri (incuro imwe)	100,000 Frw
2	Imodoka yatorotse idatanze amahoro y'ubwikorezi ku bikomoka kuri Kariyeri (insubira cyaha)	300,000 Frw
3	Imodoka ipakiye umucanga mu kirombe gikomye cya Kanganwa	200,000 Frw
4	Gucuruza inzoga zitemewe	100,000 Frw
5	Gukorera ubukanishi bw'ibinyabiziga ahatemewe	50,000 Frw
6	Gufungirwa ukifungurira mu gihe cy'ubugenzuzi	20,000 Frw
7	Gukodesha boutique cyangwa umwanya mu isoko nawe ukawugurisha cyangwa ukawukodesha undi	20,000 fRW
8	Gushinga icyapa udafite uburenganzira butangwa n'Akarere	50,000 Frw
9	KUBANGAMIRA IGIKORWA CY'ISORESHA: Kurwanya abakozi b'imisoro n'amahoro bari mu kazi cyangwa guca, gukuraho ibyo bakingishije	50,000 Frw
10	Kurenga ku mabwiriza n'imyanzuro rusange y'ubuyobozi yatangajwe binyuze kuri radio cg ibinyamakuru. (Hagamijwe: gukumira Ibiza ku bantu n'amatungo, kubungabunga umutekano, etc	5,000
11	Kwigabiza umutungo wa Leta nta burenganzira wahawe (Imirima, ibishanga, amashyamba, inyubako n'ibindi)	20,000 no guhita uhagarika ibikorwa
	Umubyeyi wanga gukingiza umwana	5,000
12	Umubyeyi wanga kujyana umwana mu ishuri agejeje igihe cyo gutangira ishuri	2,000
13	Umubyeyi ugira uruhare mu guta ishuri ku mwana	2,000

III.1.29. KUJABURA IMICANGA MU MIGEZI

1	IKIGUZI CY'UMUCANGA WINUWE	4,000 kuri M ³ (2,000 Frs Ajya kuri konti y'Akarere, 2,000 Frws Agahabwa abajabura Umucanga)
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III.1.30. KUBYAZA UMUSARURO IBIROMBE BYA KARIYERI ZA LETA

1	Ikiguzi cya kariyeri yacukuwe	2,000 frw/ m ³ hatabariwemo igihembo cy'abacukuye kariyeri bakanapakira imodoka
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III.1.31. KUBYAZA UMUSARURO IBIROMBE BY'ABIKORERA

1	Ikiguzi ku modoka yinjye mu kirombe gutwara kariyeri	2,000 frw/ ku modoka byishyurwa na Nyiri ikirombe. Imodoka nayo yishyura amahoro y'ubwikorezi uko bisanzwe
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III.1.32. GUKODESHA STADE UBWOROHERANE

1	IBITERANA BY'AMADINI N'AMATORERO ATANDUKANYE	400,000 Frw ku muni
2	ACTIVITE SOCIAL	200,000 Frw ku muni
3	BIG COMPANIES	500,000 Frw ku muni

IV. UMUSOZO

Gutangira, guhagarika no kureka igikorwa gitangirwa imisoro n'amahoro bimenyeshwa ubuyobozi bw'Akarere n'Ikigo cy'Igihugu cy'Imisoro n'Amahoro mu nyandiko.

Bikorewe i Musanze ku wa 30 Kamena 2024


NDAYAMBAJE Michel
Perezida w'Inama Njyanama y'Akarere ka MUSANZE

