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AMABWIRIZA AGENA UBURYO BW'IMIYOBORERE N'IMICUNGIRE Y'IMARI N'UMUTUNGO BY'ISHYAKA RYA GISOSIYALISITI RIRENGERA ABAKOZI MU RWANDA (PSR)

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IRIBURIRO

Ishyaka rya Gisosiyalitisi rirengera abakozi mu Rwanda (PSR) ryashinzwe mu nkubiri yo kurwanya amacakubiri n'akarengane byarangaga ubuyobozi bubi bwariho mu Rwanda, ubuyobozi bwaje kugeza kuri Jenoside yakorewe Abatutsi mu mwaka wa 1994 mu Rwanda.

Itegeko Nshinga rya Repubulika y'u Rwanda ryo mu 2003 ryavuguruwe mu 2015 riteganya mu ngingo yaryo ya 10, ko Imitwe ya Politiki myinshi yemewe kandi ko buri Mutwe wa Politiki ukora ibikorwa byawo hashingiwe ku Itegeko Ngenga nº 10/2013/OL ryo ku wa 11/07/2013 rigenga Imitwe ya Politiki n'Abanyapolitiki nk'uko ryahinduwe kugeza ubu.

Hashingiwe ku biteganywa n'iri tegeko ngenga, Umutwe wa Politiki PSR wavuguruye amategeko arigenga arimo Imategeko Shingiro n'Amategeko Ngengamikorere yaryo. Ni muri urwo rwego inzego z'ubuyobozi bwa PSR zemeje ko hagomba gutegurwa amabwiriza agena uburyo bw'imiyoborere n'imicungire by'imari n'umutungo byaryo. Mu gushyira icyi cyemezo mu bikorwa, hateguwe aya mabwiriza.

Aya mabwiriza agena mu gice cyayo cya mbere ibijyanye n'imicungire y'abakozi naho mu gice cyayo cya kabiri agena ibijyanye n'imicungire y'imari n'umutungo, igice cya gatatu kigena uburyo bukoreshwa mu kugura ibikoresho, imirimo, na serivis, naho igice cya kane kikagena uko ubugenzuzi bw'imari n'umutungo bukorwa.

AMABWIRIZA AGENA UBURYO BW'IMIYOBORERE N'IMICUNGIRE Y'IMARI N'UMUTUNGO BY'UMUTWE WA POLITIKI PSR

Komite Nyobozi ya PSR;

Ishingiye kw'Itegeko Ngenga nº10/2013/OL ryo kuwa 12/07/2013 rigenga Imitwe ya Politiki n'Abanyapolitiki nk'uko ryahinduwe kugeza ubu;

Ishingiye kw'Itegeko Shingiro rya PSR ryo ku wa ………… cyane cyane ingingo yaryo ya ,,,,,,,,,,;

Yemeje amabwiriza agena uburyo bw'imiyoborere n'imicungire y'imari n'umutungo bya PSR akubiye mu bice bikurikira :

1° Imicungire y'abakozi
2° Imicungire y'imari n'umutungo
3° Uburyo bukoreshwa mu kugura ibikoresho, imirimo, na serivisi
4° Ubugenzuzi bw'imari n'umutungo

I. IMICUNGIRE Y'ABAKOZI

PSR irigenga mu gushaka abakozi, ariko igomba kubahiriza ibiteganywa n'amategeko agenga umurimo mu Rwanda. Hagomba kandi kuba hari ingengo y'imari yagenewe gushaka abakozi no kubahemba. Inzego z'imirimo, inshingano n'ibigenerwa abakozi ba PSR biteganywa n'amabwiriza yihariye yemezwa na Komite Nyobozi ya PSR ku rwego rw'Igihugu.

Icyemezo cyo gushaka abakozi ba PSR gifatwa na Biro ya PSR ku rwego rw'Igihugu.

Kumenyekanisha imyanya ikeneye abakozi bikorwa n'Umunyamabanga Mukuru wa PSR, binyujijwe ku rubuga rwa Internet rwa PSR, izindi mbuga nkoranyambaga zagenewe gushakirwagi imirimo, cyangwa ubundi buryo bwatuma abashaka akazi bamenya amakuru ku mirimo ikeneye abakozi muri PSR.

Uwifuza gupiganira umwanya watangajwe na PSR yandikira Umuyobozi Mukuru wa PSR agaragaza umwanya yifuza gupiganira, bigakorwa mu buryo bwateganijwe mw'itangazo ryo gushaka abakozi. Ubusabe buherekezwa n'ibyangombwa byose byasabwe mw'itangazo rimenyekanisha umwanya cyangwa imyanya ipigaganirwa.

Iyo hari umwanya watangajwe utarabonye umukandida cyangwa abakandida, uwo mwanya wongera gutangazwa bundi bushya.

1.1. Gushaka no gushyira abakozi mu myanya y'akazi muri PSR

1.1.1. Gutoranya abakandida n'ikorwa ry'ibizamini

Itoranywa ry'abakandida rikorwa na Komite y'abantu batatu (3) b'abayoboke ba PSR, bashyirwaho na Biro ya PSR ku rwego rw'Igihugu, kandi bafite ubumenyi mu bijyanye n'umurimo ushakirwa abakozi, kandi umwe muri bo akaba azi ibyo gushaka abakozi.

Iyo komite niyo igenzura ko abakandida bujuje ibisabwa kuri buri mwanya, ikamenyesha Biro ya PSR ku rwego rw'Igihugu ibyavuye muri iryo genzura n'urutonde rw'abemerewe gukora ipiganwa.

Abujuje ibisabwa, nibo bemererwa gukora ikizamini cyanditse. Abakandida babonye nibura amanota mirongo itanu ku ijana (50%) nibo bemererwa gukora ikizamini gikozwe mu buryo bw'ikiganiro.

Icyakora, byemejwe na Biro ya PSR ku rwego rw'Igihugu, ku myanya yihariye iyi Komite ishobora gukoresha gusa abakandida ikizamini gikozwe mu buryo bw'ikiganiro.

Ibizamini bikorwa muri rumwe mu ndimi zemewe mu butegetsi mu Rwanda.

Umuyobizi Mukuru ku rwego rw'Igihugu niwe umenyesha abakandida bujuje ibyasabwe, aho ibizamini bizakorerwa n'igihe bizakorerwa. Ibizamini bikorwa ku munsi no mu masaha y'akazi yemewe mu Rwanda.

Ku munsi w'ikizamini, buri mukandida agomba kugaragaza icyangombwa kimuranga gitangwa n'inzego zibifitiye ububasha mbere y'uko yemererwa gukora ikizamini.
Umukandida akora ikizamini cyanditse n'ikizamini gikozwe ku buryo bw'ikiganiro cyangwa ikizamini mu buryo bw'ikiganiro gusa. Ibizamini byose bibarirwa amanota angana n'ijana (100%).

1.1.2. Itanganzwa ry'ibyavuye mu bizamini

Itanganzwa ry'ibyavuye mu bizamini bikorwa n'Umuyobozi Mukuru wa PSR ashingiye kuri raporo yagejejweho na Komite yahawe ububasha bwo gukoresha ibizamini.
Umukandida afatwa nk'uwatsinze ibizamini iyo yabonye nibura amanota aruta ay'abandi ku mwanya upiganirwa, ariko nanone ari hejuru ya 80%.

1.1.3. Kujuririra ibyavuye mu kizamini

Umukandida utanyuzwe n'uburyo bwakoreshejwe mu gutoranya abakandida cyangwa n'amanota yabonye, ajuririra Biro ya PSR ku rwego rw'Igihugu mu gihe kitarenze iminsi itatu (3) abimenyesheje mu nyandiko. Ubu bujurire buhagarika ibikurikiraho byose kugeza hafashwe icyemezo.

Icyemezo gifatwa na Biro ya PSR ku rwego rw'Igihugu, kandi ntikijuririrwa.

1.1.4. Ibikwa ry'impapuro zakoreweho ibizamini

Impapuro zakoreweho ibizamini byanditse zishyingurra mu Bunyamabanga Bukuru bwa PSR mu gihe kigenwa n'Umuyobozi Mukuru wa PSR.

1.1.5. Gushyira abakozi mu myanya

Nyuma yo gutangaza ibyavuye mu bizamini, uwahawe akazi akamenyeshwa igihe agomba gusinyira amasezerano n' aho azakorerera.

Imiterere y'amasezerano y'akazi yemezwa na Biro ya PSR ku rwego rw'Igihugu.

1.1.6. Uburenganzira n'indangagaciro biranga umukozi wa PSR muri rusange

Umukozi wa PSR afite uburenganzira bukurikira:

1° Guhabwa ibyangombwa bisabwa n'akazi yahawe kugira ngo ashobore kurangiza inshingano ze;
2° Guhabwa inyandiko zirebana n'imyitwarire n'imikorere ye mu kazi, n'uko agenda atera imbere mu kazi;
3° Kugira dosiye y'akazi;
4° Kureba muri dosiye ye y'akazi:
5° Kurindwa na PSR; mu bushobozi bwayo ku byamubangamira mu kazi ke, kubera cyangwa biturutse ku mirimo akora;
6° Kugira ubwiteganyirize n'ibindi biteganywa n'amategeko;
7° Guhabwa amahugurwa nyongerabumenyi.

Muri PSR, umukozi wese uri mu kazi agomba kurangwa n'indangaciro zikurikira:

1° kugaragaza umurimo unoze no kuwukorana umurava buri gihe;
2° kurangwa n'ubunyangamugayo, ukuri, kutabogama, kudasesagura cyangwa kwangiza umutungo w'Ishyaka;
3° kwita kubyo ashinzwe, ku nyungu rusange, n'ibindi;
4° gutanga serivisi nziza ku bamugana;
5° kugira ibanga ry'akazi;
6° kwirinda igikorwa icyo aricyo cyose kinyuranyije n'imyitwarire myiza no gushyira mu gaciro;
7° gukora neza imirimo yahawe kandi ku gihe;
8° kubahiriza amabwiriza y'akazi yihariye cyangwa rusange ahawe n'umukoresha;
9° kubahiriza amategeko n'amabwiriza agenga akazi.

1.1.7. Igihe cy'igeragezwa

Nk'uko biteganywa n'amategeko, umukozi wese utangiye akazi, ageragezwa mu

gihe cy’amezi atatu (3).
Umuyobozi we ubifitiye ububasha asuzuma imikorere ye ku bijyanye n’ubushobozi, imyitwarire n’imyifatire mu kazi. Uyu muyobozi ashobora gusubirishamo igeragezwa mu gihe kitarenze andi mezi atatu (3) bitewe n’impamvu zumvikana kandi zifatika.

Umukozi utishimiye isuzumabushobozi yakorewe, ashobora kujuririra mu nyandiko, Biro ya PSR ku rwego rw’Igihugu mu gihe kitarenze iminsi cumi (10) uhereye igihe yamenyesherejwe icyemezo yafatiwe.

Biro itanga igisubizo mu minsi itarenze mirongo itatu (30) uhereye igihe yaboneyeho ubujurire.

1.2. Amasezerano y’imihigo

Buri mukozi agomba kugira imihigo ishingiye ku nshingano, ku ntego no ku bikorwa bijyanye n’umwanya akoramo. Isuzuma ryo kureba niba intego zumvikanweho zigerwaho rikorwa ku buryo buhoraho.

Buri mukozi ashyira umukono ku masezerano y’imihigo, akayashingiraho kugira ngo yuzuze inshingano zijyanye n’umwanya arimo.

Amasezerano y’imihigo asinywa mu ntangiriro za buri mwaka w’ingengo y’imari, bitarenze itariki 31 Mutarama.

Ayo masezerano yerekana umusaruro umukozi ateganya kugeraho, ingano, ubwiza bushakwa, n’igihe uzagerwaho.

Imiterere y’inyandiko y’imihigo yemezwa na Biro ya PSR.

1.3. Isuzumamikorere ku bakozi

Buri mwaka w’ingengo y’imari hakorwa isuzumamikorere ku bakozi, rikorwa n’Umunyamabanga Mukuru wa PSR cyangwa undi muyobozi wabiherewe ububasha na Biro y’Ishyaka PSR.

Biro ya PSR niyo yakira ubujurire igihe hari uwajuririye icyemezo cyafashwe n’umuyobozi uteganywa mu gika kibanziriza iki.

Isuzumamikorere niryo rishingirwaho kugira ngo umukozi azamurwe mu ntera.

Biro ya PSR ku rwego rw'Igihugu igena imiterere y'ifishi y'isuzumamikorere ry'abakozi bayo.

1.3.1. Ibyiciro by'amanota atangwa ku bakozi bakorewe isuzumamikorere

Urutonde rw'ibyiciro by'amanota rukorwa haherewe ku bakozi bafite amanota menshi kugera ku bafite amanota make.

Amatsinda akorwa ku buryo bukurikira:

1° itsinda rya mbere (1) rishyirwamo abakozi bafite amanota angana cyangwa ari hejuru ya 80 %;
2° itsinda rya kabiri (2) rishyirwamo abakozi bafite amanota angana cyangwa ari hejuru ya 70 % ariko atageze kuri 80 %;
3° itsinda rya gatatu (3) rishyirwamo abakozi bafite amanota angana cyangwa ari hejuru ya 60 % ariko atageze kuri 70 %;
4° itsinda rya kane (4) rishyirwamo abakozi bafite amanota ari munsi ya 60%.

1.3.2. Ishimwe ku mukozi wagaragaje imikorere myiza

Umukozi ahabwa ishimwe hashingiwe ku musaruro w'ibikorwa wavuye mu isuzumabushobozi rya buri mwaka w'ingengo y'imari. Iryo shimwe ribarwa ku buryo bukurikira, hashingiwe ku mushahara fatizo umukozi agezeho:

1° 3% ku mukozi wabonye amanota angana cyangwa ari hejuru ya 80%;
2° 2% ku mukozi wabonye amanota angana cyangwa ari hejuru ya 70% ariko atageze kuri 80%.

Ishimwe rishobora kuba kandi n'urwandiko cyangwa ikindi cyemezo kigaragariza umukozi ko yakoze neza mu gihe cy'umwaka wasuzumwe.

Umukozi wabonye amanota ari munsi ya 70% nta shimwe ahabwa.

Umukozi ubonye amanota angana cyangwa ari hejuru ya 60% ariko atageze kuri 70% akomeza gukangurirwa kwisubiraho.

Umukozi wagize amanota ari munsi ya 60 % asezererwa ku murimo we nta mpaka kandi nta mperekeza agenerwa kubera ubushobozi buke.

Umukozi utishimiye amanota yahawe mu isuzuma ku rwego rwa nyuma, ajuririra Biro ya PSR ku rwego rw'Igihuyu mu gihe kitarenze iminsi cumi n'itanu (15) uhereye igihe yamenyesherejweho icyo cyemezo.

1.4. Amasaha y'akazi ku munsi

Usibye amabwiriza yihariye y'Umuyobozi Mukuru wa PSR ashobora kubigena ukundi, amasaha y'akazi ku munsi ni amasaha ateganywa n'Itegeko ry'umurimo mu Rwanda.

1.5. Umushahara n'ibindi bigenerwa umukozi wa PSR

1.5.1. Umushahara mbumbe

Buri mukozi abona umushahara wa buri kwezi wemejwe na Biro ya PSR ku rwego rw'Igihugu.

Kuri buri mukozi, umushahara mbumbe we wa buri kwezi ukubiyemo ibi bikurikira:

1° umushahara fatizo;
2° indamunite y'icumbi;
3° indamunite y'urugendo;
4° inkunga ku bwiteganyirize bw'umukozi;
5° inkunga y'umukoresha mu kuvuza umukozi.

Umukozi wa PSR ashobora kandi kugenerwa ibindi bimworohereza mu kazi bigenwa na Biro ya PSR ku rwego rw'Ihigu hashingiwe ku bushobozi buhari no ku ngengo y'imari yemejwe.

1.5.2. Amafaranga akurwa ku mushahara

Nk'uko biteganywa n'amategeko, amafaranga akurwa ku mushahara mbumbe w'umukozi ni amafaranga akurikira:

1° amafaranga y'umusoro ku mushahara;
2° amafaranga y'ubwisungane mu kwivuza;
3° amafaranga y'ubwiteganyirize;
4° amafaranga y'ikiruhuko cy'umubyeyi;
5° andi mafaranga yakwemezwa n'inzego zibifitiye ububasha.

Umushahara w'umukozi utangira kubarwa agitangira akazi. Uhagarikwa umunsi ukurikira uwo yahagarikiyeho akazi, kandi wishyurwa mu mpera za buri kwezi.

Umushahara ushyirwa kuri konti ya buri mukozi iri mu kigo cy'imari cyangwa banki umukozi yihitiyemo, umaze kuvanwamo imisoro n'ibindi biteganywa n'amategeko cyangwa byumvikanyweho.

1.6. Kuzamurwa mu ntera y'ingazi

Kuzamuka mu ntera y'ingazi ntambike biba iyo umukozi ashyizwe ku ntera yo hejuru ikurikira iyo yari asanzweho. Umukozi ahabwa umushahara fatizo wo ku rwego rw'umurimo agezeho.

Umukozi azamurwa mu ntera y'ingazi ntambike iyo:

1° amaze imyaka itatu (3) ku ngazi ntambike imwe akorera Ishyaka;
2° yabonye amanota amushyira mu itsinda rya mbere, irya kabiri cyangwa irya gatatu mu gihe cy'imyaka itatu (3) y'isuzumabushobozi, ariko atarashyizwe mu itsinda rya gatatu mu myaka ibiri (2) ikurikirana ku ngazi ntambike imwe;
3° muri iyo myaka itatu (3) atarahawe igihano cyo mu rwego rwa kabiri mu biteganywa n'aya mabwiriza.

Iyo umukozi atujuje ibisabwa biteganywa mu gika kibanziriza iki ategereza umwaka ukurikiyeho w'ingengo y'imari, yakuzuza ibisabwa akazamurwa.

Kuzamurwa mu ntera y'ingazi ntambike bikorwa buri gihe mu ntangiriro z'umwaka w'ingengo y'imari iyo umukozi yujuje ibisabwa. Iyo atabyujuje, ategereza umwaka w'ingengo y'imari ukurikira.

Kuzamurwa mu ntera ku ngazi mpagarike bikorwa binyuze mu ipiganwa cyangwa hafashwe icyemezo cyihariye na Biro ya PSR.

Iyo umukozi azamuwe mu ntera ku ngazi mpagarike, kuzamurwa mu ntera ku ngazi ntambike kuri we bikorwa nyuma y'imyaka itatu (3) uhereye igihe yazamuriweho kandi hakubahirizwa ibiteganywa n'aya mabwiriza.

Iyo hari umukozi wazamuwe ku mwanya w'umurimo wo ku rwego rw'ingazi mpagarike mbere y'uko yuzuza imyaka 3 y'isuzumabushobozi, ahita atakaza uburenganzira bwo kuzamurwa mu ngazi ntambike, akagenerwa umushahara w'intera mpagarike yashyizweho. Icyakora, iyo azamuwe ku rwego rw'ingazi mpagarike, akagenerwa umushahara uri munsi y'uwo yari agezeho mbere yo kuzamurwa mu ntera, agenerwa umushahara yari agezeho ku ngazi nto, kandi

akamurwa mu ngazi ntambike uko byari bitanijwe ku ngazi nto yari ariho.

1.7. Amahugurwa ku bakozi

Umukozi wa PSR ashobora kugenerwa amahugurwa amufasha kongera ubumenyi n'ubushobozi mu gihe ari mu kazi ke. Aya mahugurwa ashobora kubera mu gihugu cyangwa hanze yacyo hashingiwe ku bushobozi buhari.

Ibigenerwa umukozi wa PSR ugiye mu mahugurwa ateganywa mu gika kibanziriza iki bigenwa na Biro ya PSR ku rwego rw'Igihugu.

1.8. Ibiruhuko byemewe ku mukozi

Usibye ibyagenwa ukundi na Biro ya PSR ku rwego rw'Igihugu, umukozi wa PSR yemerewe ibiruhuko biteganywa n'amategeko abigenga mu Rwanda.

1.9. Imyitwarire y'abakozi

1.9.1. Imyitwarire iranga umukozi wa PSR

Umukozi wa PSR agomba:

1° kubahiriza ibiteganywa n'amategeko n'amabwiriza bimugenga ndetse n'andi mategeko muri rusange;
2° kurangwa no gushyira imbere inyungu rusange za PSR;
3° kubazwa no gusobanura ibikorwa by'akazi ashinzwe;
4° kutabogama, gushyira mu gaciro no gukorera mu mucyo;
5° kuba inyangamugayo;
6° kutakira cyangwa ngo atange ruswa n'ibindi bifitanye isano nayo.

1.9.2. Ibyemezo bishobora gufatirwa umukozi

Iyo umukozi atubahirije inshingano ze bifatwa nk'imyitwarire mibi ihanwa hashingiwe ku buremere bwayo.

Igikorwa cyose kijyanye n'ibihano gishyirwa mu nyandiko, kandi ibihano bishyizwe mu byiciro bibiri (2).

Ibihano byo mu rwego rwa mbere bitangwa ku makosa yoroheje, naho ibyo mu rwego rwa kabiri bigatangwa ku makosa aremereye.

Ibihano bwo mu rwego rwa mbere ni ibi bikurikira:

1° kugirwa inama yo kwikosora ariko ntibyandikwe mu idosiye y'umukozi;
2° kugirwa inama yo kwikosora ariko bikandikwa muri dosiye y'umukozi;
3° kwihanangirizwa;
4° kugawa mu nyandiko.

Ibihano bwo mu rwego rwa kabiri ni ibi bikurikira:
1° gukererwa kuzamurwa mu ntera;
2° guhagarikwa ku kazi mu gihe kitarenze amezi atatu (3) umukozi adahembwa;
3° kwirukanwa burundu.

Amabwiriza yihariye y'Umuyobozi Mukuru wa PSR agena uburyo ibi bihano bitangwa n'amakosa ajyanye nabyo.

1.10. Uburyo akazi karangira ku mukozi wa PSR

Ku mukozi wa PSR, amasezerano y'akazi ashobora kurangira kubera impamvu zikurikira:
1° amasezerano y'akazi arangiye;
2° amasezerano asheshwe;
3° umukozi asezeye ku kazi cyangwa agataye;
4° umukozi yirukanwe;
5° umukozi agiye mu kiruhuko cy'izabukuru;
6° urupfu rw'umukozi.

Umukozi utakiri mu kazi kubera impamvu iyo ari yo yose, asubiza ibikoresho by'akazi yahawe kandi inshingano z'akazi yarafite zirangirana n'uko yahawe icyemezo cy'uko yakoreye PSR kandi agahabwa n'ibindi agenerwa n'amategeko iyo biteganyijwe.

a) Amasezerano y'akazi arangiye

Iyo umukozi afite amasezerano y'igihe kizwi arangiye nti yongerwe, umukozi afatwa nk'aho atakiri umukozi. PSR nta nshingano cyangwa uburenganzira iba ikimufiteho cyangwa nawe abe hari uburenganzira cyangwa inshingano PSR ibe ikimufiteho.

b) Iseswa ry'amasezerano

Iseswa ry'amasezerano rishobora kuba kubera impamvu zinyuranye.
Uruhande rufashe icyemezo cyo gusesa amasezerano rugomba gutanga integuza iteganywa n'amategeko.

c) Guta akazi cyangwa gusezera ku kazi

Iyo umukozi asibye akazi nta mpamvu mu gihe kingana cyangwa kirenga iminsi cumi n'itanu (15), bifatwa ko yataye akazi; bityo amasezerano agahita aseswa nta mpaka kandi umukozi akaba ari we ubyirengera.

Umukozi ashobora kwemererwa gusezera ku kazi, iyo yubahirije inshingano yo gutanga integuza yo gusesa amasezerano y'akazi. Iyo umukozi asezeye ku kazi atubahirije integuza yo gusesa amasezerano y'akazi cyangwa iyo ataye akazi ke, Ubuyobozi bwa PSR bufite uburenganzira bwo kumusaba ikiguzi gihwanye n'igihe yasibye gisimbura integuza, cyangwa bukamugeza imbere y'Inkiko zibifitiye ububasha kugira ngo yishyure igihombo n'ibyangiritse kubera gusezera ku kazi cyangwa kugata.

d) Guhabwa akandi kazi mu nzego za Leta

Umukozi wa PSR uhamagariwe undi murimo kubera inyungu rusange, nta nteguza atanga, hitabwa gusa ku mategeko agenga urwego rushya agiye gukorera kandi agenerwa ibyo amategeko ateganya.

e) Kwirukanwa

Umuyobozi wa PSR ubifitiye ububasha ashobora kwirukana umukozi kubera amakosa akomeye yakoze yemejwe n'inzego zibifitiye ububasha. Icyo gihe hakurikizwa ibiteganywa n'amategeko.

f) Ikiruhuko cy'izabukuru

Ikiruhuko cy'izabukuru ni irangira risanzwe ry'umurimo w'umukozi.

Uburenganzira n'ibigenerwa umukozi ugiye mu kiruhuko cy'izabukuru bikurikiza amategeko abigenga.

g) Urupfu rw'umukozi

Umukozi upfuye aba arangije umurimo we kandi n'ikurikiranwa ku makosa yaba yarakoze mu kazi rirangirira aho.

Iyo umukozi apfuye, PSR igenera umuryango wa nyakwigendera inkunga y'amafaranga yo kumushyingura hakurikijwe ibiteganywa n'itegeko ry'umurimo mu Rwanda n'ibyo amategeko yihariye ya PSR ateganya.

II. IMICUNGIRE Y'IMARI N'UMUTUNGO

2.1. Imiterere n'inkomoko y'imari n'umutungo bya PSR

Umutungo wa PSR ugizwe n'ibintu byimukanwa n'ibitimukanwa. Uyu mutungo ukomoka aha hakurikira:

1° imusanzu w'abayoboke;
2° inkunga z'abayoboke;
3° inkunga ya Leta;
4° ibikorwa bya PSR;
5° impano n'indangano.

Umutungo wa PSR wakirwa kandi ugacungwa n'Umubitsi Mukuru afatanyije n'Umunyababanga Mukuru.

2.2. Gushaka no kongera umutungo n'imari bya PSR

Gushaka, kwakira no gucunga imari n'umutungo bya PSR ni inshingano z'Umubitsi Mukuru wa PSR. Gushaka umutungo ni igikorwa gihoraho, gifasha kubona umutungo ukenewe mu iterambere no mu ikorwa ry'imirimo inyuranye kandi ku buryo burambye, hagamijwe kugera ku ntego za PSR.

Komite Nyobozi ku rwego rw'Igihugu ishobora gushyiraho itsinda ry'abayoboke barifasha muri iki gikorwa cyo gushaka uburyo umutungo wa PSR wakwiyongera ariko bigakorwa mu buryo bwubahiriza amategeko.

2.3. Imisanzu y'Abayoboke ba PSR

2.3.1. Ubwoko bw'imisanzu

Kugira ngo Ishyaka rigere ku ntego zaryo, abayoboke basabwa gutanga imisanzu yabo. Mu rwego rw'abayoboke imisanzu yemewe ni iyi ikurikira:

1° umusanzu usanzwe ;
2° umusanzu udasanzwe.

2.3.2. Imisanzu isanzwe

Imisanzu isanzwe yemezwa na Biro Politiki kandi iteganyijwe ku buryo bukurikira:

1° abayoboke b'Ishyaka bafite manda politiki batanga 5% y'umushahara wabo utahanwa wa buri kwezi;

2° abakozi bafite umushahara bari muri Biro Politiki batanga 5% y'umushahara utahanwa buri kwezi;
3° abayoboke badafite akazi bari muri Biro Politiki batanga amafaranga ibihumbi bitatu (3.000 Frw) buri kwezi;
4° abayoboke bafite akazi bari muri Komite y'Akarere batanga 4% y'umushahara utahanwa buri kwezi;
5° abayoboke bafite akazi bari muri Komite y'Umurenge batanga 3% y'umushahara utahanwa buri kwezi;
6° abayoboke bafite akazi bari muri Komite y'Akagari n'Umudugudu batanga 2% y'umushahara utahanwa buri kwezi;
7° abayoboke badafite akazi bari muri Komite y'Akarere batari muri Biro Politiki batanga amafaranga igihumbi (1.000 Frw) buri kwezi;
8° abayoboke badafite akazi bari muri Komite y'Umurenge, Akagari n'Umudugudu batanga amafaranga magana abiri (200 Frw) buri kwezi;
9° abayoboke basanzwe, bafite akazi, batari mu nzego z'ubuyobozi, batanga 1% by'umushahara utahanwa buri kwezi.
10° abayoboke basanzwe badafite akazi, batari mu nzego z'ubuyobozi batanga amafaranga ijana (100 Frw) buri kwezi;
11° abikorera batanga umusanzu ugenwa na Komite Nyobozi imaze kubyumvikanaho nabo.

Iyo bibaye ngombwa, Komite Nyobozi isaba Inama Njyanama guhindura imiterere y'imisanzu isanzwe.

2.3.3. Umusanzu udasanzwe

Bitewe n'impamvu zihariye, Umuyoboke asabwa gutanga umusanzu udasanzwe kugira ngo igikorwa gikenewe gikorwe. Uwo musanzu wemezwa n'Inama Njyanama y'Ishyaka.

2.3.4. Uko imisanzu yakirwa

Abayoboke bari mu nzego za PSR ku rwego rw'igihugu batanga imisanzu yabo ku rwego rw'Igihugu, igashyirwa kuri Konti y'Ishyaka.

Abandi bayoboke batanga imisanzu yabo ku rwego rw'Akarere, igashyirwa kuri Konti y'Ishyaka nayo ku rwego rw'igihugu.

Buri Karere gatanga raporo ya buri gihembwe ku Mubitsi Mukuru w'Ishyaka igaragaza uko imisanzu yatanzwe.

Abayoboke bavuzwe mu gaka ka mbere k'iyi ngingo bashobora gutanga inkunga mu Karere bakoreramo ibikorwa bya politiki.

2.4. Igenamigambi no gutegura ingengo y'imari

2.4.1. Itegurwa ry'igenamigambi ry'ibikorwa bya PSR

Ishyaka rya PSR rigira Igenamigambi ry'Igihe kirekire ry'ibikorwa byaryo (Strategic Planning), igenamigambi ry'igihe kiringaniye (operational plan), n'igenamigambi ry'umwaka (annual plan). Buri genamigambi rigira kandi iteganyagaciro k'ingengo y'imari yo kurishyira mu bikorwa.

Igenamigambi ry'igihe kirekire ritegurwa hashingiwe ku cyerekezo cya PSR. Mu gutegura igenamigambi ry'ibikorwa bya PSR, igihe kirekire kingana n'imyaka itanu (5).

Igenamigambi ry'igihe kiringaniye (Operational Plan) ritegurwa hashingiwe kandi hagamijwe gushyira mu bikorwa ibyateganyijwe mw'igenamigambi ry'igihe kirekire. Mu gutegura igenamigambi ry'ibikorwa bya PSR, igihe kiringaniye kingana n'imyaka itatu (3).

Igenamigambi ry'umwaka ritegurwa hashingiwe ku byateganijwe gukorwa mw'igenamigambi ry'igihe kiringaniye.

2.4.2. Ingengo y'imari y'igihe kiringaniye n'ingengo y'imari y'umwaka

Ingengo y'imari y'igihe kiringaniye ishingira ku bikorwa biteganywa na PSR mu gihe cy'imyaka itatu(3). Ingengo y'imari y'umwaka ishingira ku bikorwa biteganywa na PSR mu gihe cy'umwaka, kuva ku wa mbere Nyakanga wa buri mwaka w'ingengo y'imari kugeza ku wa 30 Kamena z'umwaka ukurikira w'ingengo y'imari.

Ingengo y'imari itegurwa buri gihe mu mafaranga y'u Rwanda kandi igashingira ku bushobozi Ishyaka PSR rifite cyangwa ryizeye. Ingengo y'imari ya PSR yerekana mu mafaranga igenagacikiro k'imirimo yose izakorwa.

Mu byiciro byose by'imicungire y'ingengo y'imari, harebwa ibikorwa ku ruhande rumwe n'amafaranga bizatwara ku rundi ruhande.

Mu gushyira mu bikorwa igenamigambi ry'ibikorwa n'ingengo y'imari bya PSR bikorwa mu byiciro bitatu(3) bikurikira:

1. Guteganya ibizakorwa (planning);
2. Gusyira mu bikorwa ibyateganyijwe (implementation);
3. Isuzumamikorere n'igenzura ry'ibyagezweho (monitoring & evaluation).

Guteganya ibizakorwa ni ukugena mbere ubwoko n'ingano y'imirimo izakorwa, kureba ikigereranyo cy'amafaranga izatwara no guteganya ingengabihe bizakorerwaho.

Gushyira mu bikorwa ibyateganijwe bijyanye no kurangiza imirimo yose yateganijwe muri gahunda y'ibikorwa, hakorwa ibishoboka byose kugira ngo hubahirizwe ibyateganijwe byose.

Ikurikiranabikorwa n'igenzura rihoraho bikorwa hagamijwe kugereranya ibikorwa byakozwe n'amafaranga nyayo yabitanzweho, n'ibikorwa byari biteganijwe n'amafaranga yari ateganijwe, kugira ngo hagaragazwe ikinyuranyo cyabonekamo, n'impamvu yacyo. Nyuma y'ikurikiranabikorwa hategurwa ivugurura ry'ibikorwa n'iry'ingengo y'imari.

2.4.3. Itegurwa ry'iteganyabikorwa ry'umwaka rya PSR n'ingengo y'imari yaryo

Ibikorwa bya PSR bya buri mwaka w'ingengo y'imari, bitegurwa hashingiwe kuri gahunda y'igenamigambi ry'ibikorwa bya PSR ry'igihe kiringaniye, no ku ngamba na politiki bya PSR. Buri mwaka w'ingengo y'imari, Umunyamabanga Mukuru w'Ishyaka PSR ategura gahunda y'ibikorwa bizibandwaho. Iyo gahunda ishyikirizwa Komite nyobozi ya PSR ku rwego rw'Igihugu kugira ngo iyemeze, imaze gutangwaho ibitekerezo na komisiyo ibishinzwe.

Itegurwa rya gahunda y'ibikorwa by'umwaka rikorwa hakurikijwe ibyiciro bikurikira:

1° Umunyamabanga Mukuru amenyesha inzego zose z'ishyaka ku rwego rw'Igihugu itegurwa rya gahunda y'ibikorwa by'umwaka kandi agatanga amabwiriza yo gutangira gutegura icyo gikorwa;
2° Hategurwa inama yo gutegura gahunda y'ibikorwa by'umwaka;
3° Ikusanyamakuru n'itegurwa ry'ibikorwa;
4° Isesengura n'ihurizwa hamwe rya gahunda z'ibikorwa;
5° Umubitsi Mukuru wa PSR ku rwego rw'Igihugu ashaka kandi agahuriza hamwe amakuru n'imibare byerekeye ingengo y'imari y'imirimo ya PSR;
6° Guhuriza hamwe muri rusange gahunda y'ibikorwa by'umwaka;

7° Gusaranganya ingengo y'imari ku bikorwa byose, hitawe ku ngamba n'ibikorwa bya PSR;
8° Kunoza gahunda y'ibikorwa by'umwaka; bikozwe n'Abayobozi b'inzego z'Ishyaka ku rwego rw'Igihugu, n'Umunyamabanga mukuru wa PSR;
9° Gushyikiriza Komite Nyobozi ku rwego rw'Igihugu umushinga wa gahunda y'ibikorwa n'ingengo y'imari by'umwaka;
10° Umubitsi Mukuru wa PSR ku rwego rw'Igihu ategura umushinga w'ingengo y'imari ya buri mwaka ya PSR ashingiye ku bikorwa byemejwe na Komite Nyobozi;
11° Kwemeza gahunda y'ibikorwa n'ingengo y'imari yabyo bikorwa na Komite Nyobozi ku rwego rw'Igihugu.

2.5. Imikoreshereze y'ingengo y'imari

Ingengo y'imari ikoreshwa ku buryo bukurikira:

1° Ingengo y'imari ya PSR ikoreshwa hashingiwe ku bikenewe byagaragajwe mw'igenamigambi ry'umwaka ryemejwe na Komite Nyobozi ku rwego rw'Igihugu;
2° Abayobozi b'Inzego na Komisiyo by'Ishyaka bagomba kugira uruhare mu gukurikirana ikoreshwa ry'ingengo y'imari yagenewe ibikorwa bakuriye ku rwego bariho;
3° Komite Ngenzuzi ikurikiranira hafi imikoreshereze y'ingengo y'imari, ikanagenzura ikorwa ry'imirimo yateganyijwe n'ibipimo byerekana ko yakozwe; inakurikiranira hafi uko kandi amafaranga agenda akoreshwa, ikagenzura ko imirimo y'ibaruramari igenda neza;
4° Ingengo y'imari yemejwe ishyirwa mu bikorwa n'Umunyamabanga Mukuru w'Ishyaka hashingiwe ku bikorwa byateganyijwe.

Ibaruramari ni igikoresho cy'imicungire y'umutungo wa PSR rikorwa ku buryo hasohoka raporo z'imari zikoreshwa mu gufata ibyemezo ku ikoreshwa ry'imari y'Ishyaka mu gushyira mu bikorwa igenamigambi ry'Ishyaka, kandi rigatanga amakuru areba imicungire y'imari ku gihe ku nzego za Leta bireba.

2.5.1. Ikoranabuhanga mw'ibaruramari

Ibaruramari rya PSR rikorwa hifashishijwe porogaramu za mudasobwa zagenewe gukoreshwa mw'ibaruramari, kandi zizewe.

2.5.2. Ibigenderwaho mu ibaruramari n'amahame arigenga

Ibaruramari rya PSR rikorwa hubahirijwe amabwiriza n'amahame mpuzamahanga kuri raporo z'ibaruramari (International Financial Reporting Standards – IFRS), n'amahame y'ibararuramari yemeranywaho na buri wese muri uwo murimo (Generally Accepted Accounting Principles - GAAP).

Muri urwo rwego ibaruramari rya PSR rishingira ku bikorwa byose byakozwe bigashorwamo cyangwa bigomba gushorwamo imari, ibishobora kwinjiza imari mu isanduku ya PSR, ibigaragara ko bizagira ingaruka ku mari ya PSR, haba ari mu kwishyura cyangwa kwishyurwa (Accrual Basis of Accounting).

Amwe mu mahame n'amabwiriza y'ingenzi agomba kugenderwaho mw'ibaruramari rya PSR ni aya akurikira :

1° Ihame ry'ibaruramari rishingiye ku mutungo PSR rifite no ku myenda rifite;
2° Ihame ry'uko PSR rizakomeza gukora no mu gihe kiri imbere;
3° Ihame ryerekana uko amafaranga yagiye asohoka n'uko yagiye yinjira;
4° Ihame ryo kudakabiriza umutungo n'amafaranga PSR rifite n'iryo kudatubya imyenda rigomba abandi n'amafaranga risohora;
5° Ihame ryo gukurikiza uburyo bw'ibaruramari bwemejwe uko bwakabaye.

2.5.3. Uko ibaruramari rikorwa

a) Ibitabo by'ibaruramari

Ibaruramari rikorwa handikwa amakuru ajyanye n'isesengura, ingengo y'imari n'amafaranga mu bitabo by'ibaruramari. Ibitabo ry'ibaruramari byuzuzwa kandi bigacungwa hakoreshejwe porogaramu ya mudasobwa yagenewe icungamari.

Ibyo bitabo ni ibi bikurikira:

1° igitabo kerekana amakuru y'ibyakozwe byose buri munsi (Journal);
2° igitabo cyerekana ikoreshwa ry'amafaranga kashi ari mu isanduku (Cash Book);
3° igitabo cyerekana ikoreshwa ry'amafaranga ari muri (Bank Books);
4° gitabo kigaragaza ibyaguzwe (Purchase Book);
5° igitabo kigaragaza ibyanjijwe (Receipt book);
6° igitabo cya konti zose z'ibaruramari zigaragaza ibyakozwe mu micungire y'imari mu mwaka wose (General ledger);
7° igitabo kigaragaza ibijyanye n'umutungo urambye wimukanwa n'utimukanwa (Assets register);

8° imbonerahamwe igaragaza imishahara y'abakozi (Payroll);
9° n'ibindi bitabo nkenerwa mw'ibaruramari.

2.5.4. Uburyo bw'iyandikwa ry'impapuro z'ibaruramari

Iyandikwa ry'amakuru y'ibaruramari mu bitabo byabigenewe rikorwa hakurikijwe imirimo y'ibaruramari yisubiramo (accounting cycle) ku buryo bukurikira :

1° kwakira no kwandika inyemezabuguzi, n'izindi mpapuro gihamya z'ibyakozwe mw'ibaruramari (receiving transaction documents);
2° kugenzura no kwemeza umwimerere w'impapuro gihamya z'ibyakozwe (crosschecking and approval of transaction documents);
3° isesengura ry'impapuro gihamya z'ibaruramari (transaction analysis);
4° iyandikwa ry'imibare iri ku mpapuro gihamya mu bitabo by'ibaruramari (journal records, and ledger posting);
5° igenzura n'ishyingurwa ry'impapuro gihamya (transaction documents safekeeping);
6° kwandika raporo z'ibaruramari (reporting);
7° isesengura ry'amakonti n'imibare ihujwe igaragaza uko amafaranga yinjiye n'uko yakoreshejwe (financial analysis).

2.5.5. Kwakira no kwandika inyemezabuguzi, guzisesengura no kwishyura

Iyo inyemezabuguzi n'izindi mpapuro gihamya zimaze kwakirwa, zandikwa mu gitabo n'umukozi ubishinzwe.
Nyuma yaho, impapuro gihamya zohererezwa Umunyamabanga Mukuru kugira ngo yemeze ko zikwiye kwishyurwa.
Mu kwishyura, umubaruramari akora ibi bikurikira:

1° gusesengura impapuro;
2° kwishyura inyemezabuguzi yasesenguwe.

Mu gihe cyo kwishyura, Umubitsi Mukuru ufite imari mu nshingano agenzura ku rwego rwa mbere ibyateguwe n'umubaruramari akabyemeza.
Umunyamabanga Mukuru agenzura ku rwego rwa kabiri, akanemeza kwishyura.

2.5.6. Gushyingura impapuro z'ibaruramari

Ishyingurwa ry'impapuro gihamya ni ingenzi kugira ngo umurimo w'ibaruramari ukorwe neza. Ishyingurwa rikorwa hakurikijwe uko amatariki imirimo y'ibarumari yagiye ikorerwaho akurikirana.

Ishyingurwa ry'impapuro z'ibaruramari ku gikorwa iki n'iki rigomba gukorwa mu buryo bwuzuye. Igikorwa cyo kwishyura kigomba kugira gihamya y'ibintu bikurikira:

1° Inyemezabuguzi y'umwimerere;
2° Inyandiko isaba kugemura y'umwimerere;
3° Urupapuro rw'umwimerere rwerekana ibyakiriwe cyangwa serivisi yatanzwe;
4° Amasezerano.

2.5.7. Kwandika impapuro z'ibaruramari

Umubaruramari, afatanyije n'Umubitsi Mukuru, asesengura kandi akandika impapuro z'ibaruramari zikurikira:

1° ibitabo by'ibaruramari;
2° urusobe rw'ibitabo by'ibaruramari;
3° amafaranga yasigaye;
4° raporo z'imari (raporo y'amafaranga yasohotse, ifoto y'umutungo, raporo ku mikoreshereze y'ingengo y'imari, raporo ku mibare ihujwe igaragaza uko amafaranga yinjiye n'uko yasohotse kuri konti, n'ibindi).

2.5.8. Urutonde rw'amakonti

Urutonde rw'amakonti y'ibaruramari rukoreshwa (Chart of Accounts) rugizwe n'ibyiciro birindwi bikurikira:

1° Umutungo uramba utimukanwa;
2° Umutungo uramba wimukanwa;
3° Umutungo uri mu bubiko bunyuranye;
4° Amakonti y'abandi, n'amakonti y'agateganyo;
5° Amakonti y'amafaranga n'ibisa n'amafaranga;
6° Amakonti yo gukurirana ibyinjira (revenues) n'ibishoka (expenditures);
7° Amakonti yo gukurikirana ibihombo/amafaranga abura ku yari akenewe (deficit) n'inyungu/amafaranga y'imisago ku yari akenewe (surplus).

2.6. Imicungire y'imari ya PSR

Imari ya PSR igomba gucungwa neza, hirindwa gusesagura, kwangiza, gukoresha nabi imari ya PSR. Komite Nyobozi y'Ishyaka ku rwego rw'Igihugu niyo mugenga w'Ingengo y'Imari ya PSR. Gucunga imari n'umutungo bya PSR bikurikiza amabwiriza mpuzamahanga agenga raporo ku micungire y'imari n'umutungo (International Financial Reporting Standards - IFRS).

2.6.1. Imicungire y’amakonti ya PSR

Konti y’imari ya PSR ifungurwa n’Umunyamabanga Mukuru buri gihe bibaye ngombwa n’iyo bisabwe n’ umufatanyabikorwa, ariko bikabanza kumenyeshwa Komite Nyobozi ku rwego rw’Igihugu.

Iyo bibaye ngombwa, Umunyamabanga Mukuru, abyemeranijwe n’Umubitsi Mukuru, bimaze kwemezwa na Komite Ngenzuzi, afata icyemezo cyo gufunga konti y’imari, ariko bikabanza kumenyeshwa Umuyobozi Mkuru w’ishyaka.

2.6.1.1.Abemerewe gushyira umukono kuri konti z’imari

Umunyamabanga Mukuru w’Ishyaka n’Umubitsi Mukuru nibo bashyira umukono ku mpapuro zikoreshwa muri banki no ku zindi mpapuro zose zirebana no gusohora amafaranga y'lshyaka. Umukono w’Umunyamabanga Mukuru w’Ishyaka ni ngombwa buri gihe.

Iyo badahari, basigira uburenganzira umwe mu bandi bayobozi b’inzego za PSR ku rwego rw’igihugu kugira ngo basinye mu mwanya wabo, bamaze kubyemererwa na Komite Ngenzuzi, kandi bakabimenyesha banki n’ Umuyobozi Mukuru wa PSR. PSR yohereza muri banki urupapuro ruriho umukono w’umuntu uzasigariraho Umunyamabanga Mukuru w’Ishyaka. Iyo abasinya bose badahari, Komite Nyobozi ifata ibyemezo bikwiriye.

Abafite uburenganzira bwo gushyira umukono ku mpapuro zikoreshwa muri banki basinya babiri babiri kuri konti ya PSR.

2.6.1.2. Ihuzwa ry’imibare igaragaza uko amafaranga yinjiye n’uko yasohotse kuri konti

Mu mpera za buri kwezi, imibare ihujwe, igaragaza uko amafaranga yinjiye n’uko yasohotse kuri buri konti, itegurwa n’umubaruramari, ikagenzurwa n’Umubitsi Mukuru mbere yo kwemezwa n’Umunyamabanga Mukuru w’Ishyaka. Imibare ihujwe igaragaza uko amafaranga yinjiye n’uko yasohotse kuri buri konti ikusanywa hakurikijwe itariki amafaranga yinjiriyeho n’iyo yasohokeyeho.

2.6.2. Imikoreshereze y’amafaranga ya PSR

2.6.2.1. Uburenganzira bwo gusohora amafaranga

Inyemezabuguzi zohererezwa Umunyabanga Mukuru w’Ishyaka, nawe akazohereza Umubitsi Mukuru kugira ngo zigenzurwe kandi zandikwe mu gitabo

cyabugenewe.

Inyemezabuguzi zandikwa mu gitabo, cyerekana amakuru akurikira:

1° Nomero ziranga izo nyandiko (inyemezabuguzi);
2° Itariki y'inyemezabuguzi;
3° Amazina y'ugemura;
4° Ibikubiye mu nyemezabuguzi;
5° Amafaranga avugwa mu nyemezabuguzi;
6° Nomero y'amaseserano cyangwa y'inyandiko isaba kugemura.

Nyuma yaho, inyemezabuguzi zohererezwa umubaruramari akareba niba umubare w'amafaranga uvugwamo ari wo, niba zemewe kandi zikurikije amategeko, akazishyura.

Umubitsi Mukuru agenzura ku rwego rwa mbere impapuro zo kwishyura, kandi akemeza kwishyura.

Umunyamabanga Mukuru agenzura ku rwego rwa kabiri, kandi akemeza kwishyura. Amafaranga yoherezwa kuri Konti y'uwishyuza yanditse ku nyemezabuguzi yahawe PSR. Hazirikanywa ariko ibiteganywa n'amategeko.

Impapuro zishyuriweho zihabwa nomero hashingiwe k'uko zikurikirana muri *"systeme"*.

Umubaruramari ushinzwe kwishyura atera ku nyemezabuguzi yamaze kwishyurwa kashe yanditsweho «**Yishyuwe/ Paid**» aka kanya zicyishyurwa.

Impapuro zishyuriweho zishyingurwa hakurikijwe nimero ziziranga zasohotse muri "*systeme*".

Amafaranga atangwa ku ikoreshwa ry'amazi, n'andi yose adashobora guteganywa neza mbere kubera ko umubare wayo nyawo umenyekana nyuma y'uko serivisi zitangwa, yishyurwa igihe agaragarijwe kandi kwishyura bishingira ku mpapuro gihamya.

2.6.2.2.Amafaranga y'ubutumwa bw'akazi

a) Itegurwa ry'ubutumwa bw'akazi

Buri butumwa bw'akazi bukorerwa imbere mu gihugu cyangwa hanze yacyo bwemezwa n'urupapuro rwemerera umuntu kujya mu butumwa rushyirwaho umukono Umunyamabanga Mukuru. Icyakora, Umunyamabanga Mukuru we asinyirwa n'Umuyobozi Mukuru wa PSR, yaba atabonetse agasinyirwa

n'Umuyobozi Mukuru Wungirije wa PSR.

Imiterere y'urupapuro rwohereza umuntu mu butumwa rwemezwa na Komite Nyobozi ya PSR.

Amafaranga ahabwa ugiye mu butumwa abarwa hakurikijwe imibare n'ibiciro bishyirwaho na Komite Nyobozi, Imaze kugirwa inama na Biro.

Umubaruramari niwe ubara amafaranga ahabwa ugiye mu butumwa; ayo mafaranga asinyirwa n'Umuyobozi ushinzwe ubutegetsi n'imari kandi akemezwa n'Umuyobozi Mukuru w'Ishyaka.

Amafaranga yemerewe ugiye mu butumwa bw'akazi yoherezwa kuri konti ye mbere y'uko ubutumwa butangira.

Ugiye mu butumwa bw'PSR imbere mu gihugu ku manywa afite uburenganzira ku mafaranga ahabwa abagiye mu butumwa iyo agiye nibura mu birometero 30 kandi akaba ari bukore nibura akazi k'amasaha atandatu.

Ugiye mu butumwa wese bwa PSR yoroherezwa mu ngendo ajya cyangwa avuye aho yagiye mu butumwa. Abagiye mu butumwa bumwe kandi hamwe bari mu itsinda rimwe bakoresha uburyo bumwe, iyo bishoboka.

Iyo PSR yishingiye ibyangombwa nkenerwa by'ugiye mu butumwa bwa PSR (prise en charges) cyangwa urundi rwego, PSR rimugenera amafaranga y'ingoboka agenwa na Komite Nyobozi.

b) Amafaranga atangwa ku bantu bari mu butumwa bw'akazi

Amafaranga y'ubutumwa ahabwa umwe mu bagize Biro, Komisiyo n'inzego zihoraho za PSR, Umukozi wa PSR cyangwa indi ntumwa cyangwa bagiye mu butumwa imbere mu gihugu cyangwa hanze yacyo, agenwa na Komite Nyobozi.

c) Raporo y'ubutumwa

Nyuma y'ubutumwa, uwagiye mu butumwa atanga raporo mu gihe cy'iminsi irindwi (7) y'akazi ku butumwa bwo mu mahanga, n'iminsi itatu (3) y'akazi ku butumwa bw'imbere mu gihugu uhereye ku munsi yagarukiyeho.

2.6.2.3. Agasanduku k'ingoboka

Mu Bunyamabanga Bukuru hashobora kuba agasanduku k'ingoboka gashyirwamo amafaranga make yifashishwa mu kwishyura mu kugura ibikoresho cyangwa

serivisi nto yihutirwa. Umubare w'amafaranga ntarengwa ashobora guteganywa muri aka gasanduku n'imikoreshereze yayo byemezwa n'amabwiriza ya Komite Nyobozi ya PSR .

2.6.3. Raporo z'imari

Umwaka w'ibaruramari wa PSR utangira ku ya mbere Nyakanga ukarangira ku ya 30 Kamena y'umwaka ukurikira. Umubitsi Mukuru wa PSR ku rwego rw'Igihugu agomba gutanga raporo z'imari mbere y'itariki ya 31 Nyakanga y'umwaka usanzwe ukurikira umwaka w'ingengo y'imari wateguriwe raporo.

Raporo z'imari zigizwe n'ibi bikurikira:

1° ifoto y'umutungo;
2° ibarura ry'inyungu n'igihombo n'ibisobanuro ku ifoto y'umutungo no ku ibarura ry'inyungu n'igihombo.

Umubitsi Mukuru wa PSR ku rwego rw'Igihugu ategura kandi inyandiko zikurikira :

1° Raporo ku ikoreshwa ry'ingengo y'imari;
2° Raporo y'imari yerekana uko PSR ihagaze (amafaranga ibitse n'imyenda ibereyemo abandi);
3° Raporo y'amafaranga atagaragara mu ifoto y'umutungo;
4° Raporo y'imibare ihujwe igaragaza uko amafaranga yinjiye n'uko yasohotse kuri konti (kuri buri konti yafunguwe muri banki).

2.7. Imicungire y'umutungo wimukanwa

Umutungo wimukanwa urimo ibikoresho bya mudasobwa, ibikoresho binyuranye byo mu biro, intebe, utubati n'ameza byo mu biro n'undi mutungo wimukanwa wa PSR.

Umutungo wimukanwa uri mu nshingano z'Umubitsi Mukuru wa PSR ku rwego rw'Igihugu. Umutungo wose wimukanwa ubarurwa kandi ukandikwa muri porogaramu y'ibaruramari yabigenewe.

Umutungo wimukanwa wa PSR wandikwa mu gitabo cyabugenewe kigenwa na Komite Nyobozi ya PSR.

Amakuru yandikwa muri iki gitabo ni aya:

1° Ubwoko bw'umutungo wimukanwa;
2° Uko witwa;
3° Icyiciro umutungo ubarizwamo;
4° Icyo ukoreshwa;
5° Itariki wakiriweho;
6° Agaciro watanzweho;
7° Igipimo cy'ubwicungure;
8° Aho amafaranga yawuguze yaturutse;
9° Nomero iwuranga wahawe.

Buri mutungo wimukanwa ugaragazwa muri dosiye yo muri mudasobwa n'inomero iwuranga imwe rukumbi wanditsweho.

2.7.1. Guha nomero umutungo

Nyuma yo kugurwa, umutungo wose wimukanwa uhita ushyirwaho ikimenyetso kigaragaza ko ari uwa PSR. Nomero yahawe umutungo wimukanwa ihita iwandikwaho mu buryo budasibangana kandi butawangiza.

2.7.2. Gukurikiranira hafi umutungo wimukanwa

Iyo urupapuro rwerekana ibyaguzwe cyangwa inyemezabuguzi bimaze kwakirwa, hakorwa ifishi yo gukurikirana buri mutungo uko winjiye n'uko usohoka hamwe n'ifishi yerekana ko uwo mutungo uhari n'uwushinzwe.

Umutungo wimukanwa wandikwa mu ishami n'ibaruramari ku itariki winjireyeho muri porogaramu yibaruramari ya mudasobwa yabugenewe; ikandikwa mu inyandikomvugo yerekeye iyakirwa ry'uwo mutungo.

Umubaruramari abika ifishi ya buri gikoresho, igenda igaragaza aho icyo gikoresho kiba kiri mu gihe cy'ubuzima bwacyo bwose muri PSR.

Ifishi ikurikirana buri gikoresho yerekana nibura amakuru akurikira:

1. imirimo ikorwa kuri icyo gikoresho mu rwego rwo kucyitaho;
2. isanwa ryacyo cyangwa ibyo bagihinduyeho;
3. itariki PSR ikivaniyeho cyangwa ikigurishirijeho;
4. izina ry'umuguzi igihe kigurishijwe, cyangwa iry'ugihawe.

2.7.3. Abo umutungo wagenewe n'uwushinzwe

Buri mutungo wimukanwa ugomba kugira uwushinzwe uzwi ku giti cye. Ushinzwe buri mutungo wimukanwa niwe wa mbere ushinzwe imikoreshereze yawo ikwiye.

Inkuru ya buri mutungo wimukanwa wibwe cyangwa ubuze imenyeshwa Umunyamabanga Mukuru wa PSR, kandi hagakorwa iperereza kw'irengero ryawo. Iyo iperereza rirangiye, Umumyamabanga Mukuru abifataho icyemezo.

Umutungo wimukanwa wa PSR uhuriweho n'abantu benshi bawukoresha ukurikiranirwa hafi n'Umubitsi Mukuru wa PSR ku rwego rw'Igihugu.

Aho umutungo wimukanwa ushyizwe bwa mbere ukimara kugurwa cyangwa aho wimuriwe bigomba kwandikwa, bigakorerwa ifishi yabigenewe yerekana umuntu uwufite ari nawe uwushinzwe, kandi akayishyiraho umukono.

Ifishi yerekana ufite umutungo ishobora kuba ari ifishi isanzwe cyangwa igitabo gifasha kwerekana uko amatariki agenda akurikirana aho buri mutungo wimukanwa wagiye ushyirwa; bityo bigafasha kugaragaza neza uwushinzwe buri gihe kugira ngo hagaragazwe uwawubazwa.

Amafishi yerekana abo imitungo yanditsweho acungwa n'umubaruramari.

Ifishi yerekana uwo umutungo wimukanwa wanditseho ihuzwa n'igihe ari uko hakorwa inyandiko iwimurira ku wundi muntu. Iyo nta fishi ishyizweho umukono, ivuga aho umutungo wimuriwe n'uwushinzwe, uwo wari wanditseho wa nyuma niwe uwubazwa.

2.7.4. Ibarura ry'ibikoresho bigaragara

Mu mpera za buri mwaka, Umubitsi Mukuru wa PSR ku rwego rw'Igihugu akoresha ibarura ry'imitungo yimukanwa. Iri barura risozwa n'inyandikomvugo ishyirwaho umukono n'abantu bose bagize itsinda rishinzwe ibarura.

Umubitsi Mukuru wa PSR ku rwego rw'Igihugu agereranya ibyo ibarura ryerekanye n'ibyanditse ku mafishi. Iyo hari aho bidahuye, Umubitsi Mukuru wa PSR ku rwego rw'Igihugu agenzura ihuzwa n'igihe rya nyuma ry'amafishi yerekana abo umutungo wanditseho, ahereye ku mabwiriza agena aho umutungo ugomba kujya.

Iyo bikomeje kugaragara ko umubare w'umutungo udahuye, Umubitsi Mukuru wa PSR ku rwego rw'Igihugu amenyesha inzego ikinyuranyo cyagaragaye ariko anabasaba kumuha ibisobanuro bya ngombwa.

Inyandikomvugo z'ibarura ziherekejwe n'ibisobanuro by'Umubitsi Mukuru wa PSR ku rwego rw'Igihugu zohererezwa Komite Ngenzuzi, n'Umuyobozi Mukuru.

2.7.5. Ubwicungure bw'umutungo

Mu mpera za buri mwaka w'ingengo y'imari, umubaruramari ategura imbonerahamwe y'ubwicungure bwa buri mutungo.

Buri mutungo wimukanwa waguzwe muri uwo mwaka no mu myaka ibanza ugomba kugaragara muri iyo mbonerahamwe y'ubwicungure.

Imitungo yimukanwa yanditswe mu mbonerahamwe y'ubwicungure bw'umutungo igomba kugaragazwa na kopi z'inyemezabuguzi zibikwa n'umubaruramari hamwe na kopi zerekana uburyo bwakoreshejwe mu kwishyura (sheke, urupapuro ruhesha uburenganzira bwo kwishyura).

Igenwa ry'ubwicungure bw'umutungo rikorwa hakurikijwe uburyo bw'ubwicungure budahinduka hakurikijwe ibipimo biteganywa n'amategeko abigenga.

Ibipimo bya buri mwaka by'ubwicungure bw'umutungo wimukanwa bikubiye mu mbonerahawe ikurikira:

Umutungo urebwa n'ubwicungure	**Igihe**	**Igipimo**
Ibikoresho bya mudasobwa na porogaramu zayo	Imyaka 2	50%
Ibikoresho byo mu biro	Imyaka 4	25%
Intebe, ameza n'utubati	Imyaka 4	25%
Indi mitungo irimo nk'ibitanda, ibyuma bimanikwaho za rido n'utubati twubakiye mu nkuta z'inzu, n'ibindi	Imyaka 20	5%
Umutungo utimukanwa		5%

2.7.6. Ubwishingizi

PSR ifata ubwishingizi bw'umutungo wayo wimukanwa. Umubitsi Mukuru wa PSR niwe ushinzwe ibibazo byose by'ubwishingizi no kugenzura ko bwarangiye.

Umutungo wose uguzwe cyangwa uvuye mu mitungo ya PSR ugomba kongerwa cyangwa ugakurwa mu gitabo cyandikwamo imitungo, no ku rutonde rw'imitungo ifatirwa ubwishingizi.

2.7.7. Kutagenera umutungo agaciro

Ibikoresho bya PSR bifite agaciro kari hasi y'amafaranga ibihumbi mirongo itanu (50.000 Frw) ntabwo byandikwa mu gitabo cy'imitungo.

Umubitsi Mukuru wa PSR amenyesha abandi bagize Komite Nyobozi ku rwego rw'igihigu, akoresheje inyandiko, aho umutungo wimukanwa waguzwe ubarizwa mu ishami rye.

Urutonde rw'ibikoresho bitagenerwa agaciro rukorerwa imitungo yaguzwe ifite agaciro kari hasi ya 50.000 Frw kandi uzakoreshwa na PSR mu gihe kirenze umwaka.

2.7.8. Uko umutungo uvanwa ahantu ujyanwa ahandi

Uko byagenda kose umutungo uvanwa ahantu ujyanwa ahandi, uvanwa muri serivisi ujyanwa mu yindi cyangwa kubera impamvu zijyanye n'imicungire yawo, kubera iyimurwa ryawo ku buryo buhoraho cyangwa kubera indi mpamvu iyo ariyo yose, bikurikiranwa kandi bigatangirwa uburenganzira n'Umubitsi Mukuru wa PSR.

Uko buri mutungo uvanywe aho wari uri niko huzuzwa ifishi yemeza iyimurwa ryawo.

Imiterere y'iyi fishi yemezwa na Komite Nyobozi ya PSR.

2.7.9. Gusana no kwita ku bikoresho binyuranye

Iyo hari igikoresho gikeneye gusanwa cyangwa kwitabwaho, umukozi ugishinzwe abimenyesha Umuyobozi Mukuru wa PSR akagenera kopi Umubitsi Mukuru kugira ngo hafatwe umwanzuro w'igikwiye gukorwa.

2.7.10. Imicungire y'ububiko bw'ibikoresho bya PSR

Buri gikoresho kigemuwe kigomba kwandikwa mu gitabo cyabugenewe mbere y'uko gishyirwa mu bubiko. Iyo igikoresho gisohotse mu bubiko bigomba kugaragazwa mu gitabo cyabugenewe. Iki gitabo cyandikwamo amakuru akurikira:

1° itariki ibikoresho byinjiriyeho;
2° ingano y'ibikoresho byagemuwe;
3° inyandiko igaragaza ibikoresho byagemuwe;
4° ingano y'ibikoresho byasohotse;
5° ibikoresho bisigaye mu bubiko;
6° umukono w'ubyakiriye.

Buri gikoresho cyinjiye mu bubiko kigomba kugira ifishi y'ububiko yacyo igenewe kwandikwaho ibyinjira n'ibisohoka. Amafishi y'ububiko, ahora ahuzwa n'igihe

n'umukozi ubishinzwe, aba akubiyemo amakuru akurikira:

1° itariki ibikoresho byakiriweho;
2° imiterere yabyo;
3° nomero y'urupapuro rwerekana ko byakiriwe;
4° nomero y'inyandiko isaba kugemura ibikoresho;
5° amazina y'uwagemuye ibikoresho;
6° umubare w'ibikoresho byinjiye n'ibyasohotse;
7° umubare w'ibikoresho bisigaye mu bubiko;
8° agaciro k'ibikoresho biri mu bubiko.

Umukozi ubishinzwe yakira ibikoresho byose byaguzwe na PSR kandi:

1° akabigenzura kugira ngo yizere ko bihwanye n'ibyanditse ku nyandiko isaba kugemura;
2° abara ibikoresho kugira ngo arebe ko umubare wuzuye;
3° agereranya igiciro kiri ku nyemezabuguzi cyangwa ku rupapuro rwerekana ibikoresho bigemuwe n'igiciro kiri ku nyandiko isaba kugemura;
4° ashyira umukono ku rupapuro rwerekana ibikoresho bigemuwe yemeza ingano y'ibintu yakiriye, ariko akirinda guhita yemeza ko ibyo bintu yakiriye byujuje ubuziranenge; ibirenze kuri ibyo bikoresho bigaragaye bimenyeshwa Umubitsi Mukuru wa PSR akaba ari we wegera uwagemuye ibyo bintu kugira ngo atange ibyujuje ubuziranenge;
5° Iyo ibikoresho byangiritse cyangwa serivisi yatanzwe iri hasi y'iyari yitezwe, ibyo bikoresho cyangwa serivisi barabyanga kandi uwabitanze agahita abimenyeshwa. Ibikoresho byanzwe bisubizwa uwari wabigemuye, mu gihe kitarenze umunsi umwe, bikimeze uko byakiriwe.

Kugira ngo ibikoresho bisohorwe mu bubiko hagomba urupapuro rusaba ibikoresho rwateguwe n'umukozi ubikeneye kandi ruriho umukono n'Umubitsi Mukuru. Imiterere yarwo yemezwa na Komite Nyobozi.

Umuntu wakiriye ibyo bikoresho bivuye mu bubiko abisinyira ku rupapuro rukoreshwa mu gusaba ibikoresho mu rwego rwo kugaragaza ko abibonye.
Umukozi ubishinzwe yifashisha izo mpapuro zikoreshwa mu gusaba ibikoresho kugira ngo ahuze n'igihe amafishi y'ububiko.

Nyuma ya buri kwezi, raporo y'ibikoresho byo mu bubiko iteguwe n'umukozi ubishinzwe yohererezwa Umubitsi Mukuru kugira ngo ayigenzure, Umuyobozi Mukuru akagenerwa kopi.

Nyuma ya buri mezi atatu (3) no mu mpera z'umwaka, umukozi ubishinzwe akora ibarura ry'ibikoresho biri mu bubiko.

2.8. Ikoreshwa ry'ibikoresho by'Isakazamakuru n'Ikoranabuhanga mu Itumanaho bya PSR

PSR itanga ibikoresho by'Isakazamakuru n'Ikoranabuhanga mu Itumanaho (Information and Communication Technology - ICT materials) mu rwego rwo gufasha abakozi bayo mu mirimo yabo ya buri munsi. PSR isaba uwahawe iki gikoresho kugikoresha uko bikwiye, kukibungabunga kandi ugihawe agomba kugikoresha uko byateganijwe mu mirimo ya PSR.

2.8.1. Gufata neza ibikoresho by'Isakazamakuru n'Ikoranabuhanga

Abakoresha ibikoresho bya PSR bagomba kubifata neza, bakabirinda kandi bakabungabunga ibikoresho by'Isakazamakuru n'Ikoranabuhanga mu Itumanaho bahawe.

PSR ivanaho ibikoresho by'isakazamakuru n'ikoranabuhanga hashingiwe ku biteganywa n'imikoreshereze yabyo ku buryo bwa kinyamwuga. Cyakora igihe bigitanga umusaruro, PSR ishobora gukomeza gukoresha ibikoresho by'isakazamakuru n'ikoranabuhanga,

2.8.2. Ibibujijwe mu mikoreshereze y'ibikoresho by'Isakazamakuru n'Ikoranabuhanga mu Itumanaho

Ibikoresho by'Isakazamakuru n'Ikoranabuhanga mu Itumanaho ntibikoreshwa mu nyungu bwite z'uwabihawe.

2.8.3. Ibihano biteganyirijwe ukoresha mu buryo butemewe ibikoresho by'Isakazamakuru n'Ikoranabuhanga mu Itumanaho

Abakoresha ibikoresho by'Isakazamakuru n'Ikoranabuhanga mu buryo bunyuranyije n'inshingano zabo muri PSR babuzwa kubikoresha cyangwa bagahabwa ibindi bihano.

2.9. Imicungire y'umutungo utimukanwa

PSR igira umutungo utimukanwa. Uwo mutungo ushobora kuba ubutaka cyangwa inyubako. Imicungire y'umutungo utimukanwa wa PSR ikurikiza amabwiriza n'amategeko abigenga. Umutungo utimukanwa wa PSR wandikwa mu gitabo

cyabugenewe. Ugacungwa hifashishijwe porogaramu y'ikoranabuhanga yabugenewe (software/Asset register).

Buri mwaka w'ingengo y'imari, PSR ikora ibarura ry'umutungo utimukanwa n'agaciro usigaranye. Buri mwaka w'ingengo y'imari PSR ifata ubwishingizi bw'umutungo wayo utimukanwa.

2.10.Kwivanaho umutungo

2.10.1. Uburyo bwo kwivanaho umutungo wa PSR

Mu ntangiriro y'umwaka w'ingengo y'imari, Umubitsi Mukuru wa PSR akora urutonde rw'umutungo PSR igomba kwivanaho, agaragaza imiterere yawo n'agaciro kawo. Uru rutonde ruriho umutungo ugomba kugurishwa, gutangwa ku buntu, kuguranwa cyangwa kwivanaho burundu rutegurirwa igihe kimwe n'ingengo y'imari y'umwaka.

Guha agaciro umutungo PSR ishaka kwivanaho bishobora gushingwa impuguke zigenga, bitewe n'imiterere yawo yihariye. Iyo bikozwe na PSR, Umunyamabanga Mukuru ashyiraho itsinda ry'abantu batatu (3) batoranywa mu bagize inzego cyangwa abayoboke ba PSR babifitiye ubumenyi n'ubunararibonye, bakagena agaciro ka buri mutungo.

Mbere y'igurishwa ry'umutungo wa PSR, hagomba gutangwa itangazo rigenewe abantu benshi, rinyuzwa mu bitangazamakuru bigera ku bantu benshi, haba kuri murandasi, cyangwa mu binyamakuru byanditse ku mpapuro. Itangazo rimenyesha igurisha ry'uwo mutungo rimara nibura iminsi cumi n'itanu (15) uhereye itariki ryatangariweho mu bitangazamakuru.

Komite Nyobozi ya PSR ku rwego rw'igihugu ishyiraho itsinda ry'abantu batatu bashinzwe kugurisha umutungo wa PSR hakurikijwe amabwiriza abigenga.

Umutungo bwite wa PSR ugurishwa hakoreshejwe cyamunara. Icyakora hashingiwe ku miterere y'isoko, ingano y'ibigurishwa, agaciro kabyo, ibyerekeye ubuzima rusange n'ibidukikije, uburyo bukurikira bw'igurisha bushobora gukurikizwa:

1° gupiganwa binyuze mu mabahasha afunze;
2° ubwumvikane butaziguye;
3° kugurana; no

4° kugurisha umutungo n'uwari warawugurishije PSR.

Ibintu byose PSR yivanyeho bigomba guhita bivanwa mu bubiko no mu bitabo byayo by'ibaruramari.

a) Amabahasha afunze

Gukoresha ipiganwa binyuze mu mabahasha afunze bikorwa iyo ibintu bigurishwa biri ahantu hatatanye kubikusanyiriza hamwe bikaba bishobora guhenda PSR, iyo bifite agaciro kanini cyangwa iyo bidasanzwe bikenerwa n'abantu benshi.

b) Ubwumvikane butaziguye

Ubwumvikane butaziguye bukoreshwa iyo hakoreshejwe nibura inshuro ebyiri (2) uburyo bwa cyamunara ntihaboneke umuguzi cyangwa iyo ari ibintu byabangamira ibidukikije, cyangwa ubuzima bw'abantu.

c) Kugurana

Kugurana bikoreshwa ku bintu bitagifite agaciro, bitagikoreshwa cyangwa byangiritse ku buryo bitagifite akamaro byari bigenewe kandi iyo habonetse ubyifuza akaba hari ibindi yabigurana bikenewe na PSR ku buryo kubigurana ari byo bihendutse.

d) Kugurisha umutungo uwari warawugurishije PSR

Ntibyemewe kugurisha umutungo uwari warawugurishije PSR keretse iyo bikorwa ku bintu bishobora gukorwamo ibindi nkabyo bishya kandi bidashobora kuvanwaho burundu.

2.10.2. Amafaranga avuye mw'igurisha ry'umutungo

Amafaranga avuye mu igurishwa ry'umutungo ashyirwa mu ngengo y'imari ya PSR kandi yishyurirwa kuri konti ya PSR muri banki.

2.10.3. Gutanga ku buntu umutungo wa PSR

Umutungo wa PSR ushobora guhabwa ku buntu umuyoboke cyangwa undi muntu uwo ariwe wese, byemejwe na Komite Nyobozi ku rwego rw'igihugu.

III. UBURYO BUKORESHWA MU KUGURA IBIKORESHO, IMIRIMO, NA SERIVISI

3.1. Amategeko agenga itangwa ry'amasoko muri PSR

Usibye ibiteganywa ukundi muri iki Gitabo, Imitangire y'amasoko muri PSR ikurikiza amategeko n'amabwiriza bigenga itanga ry'amasoko yemezwa na Komite Nyobozi ya PSR. Ayo mabwiriza ashobora kubakirwa ku buryo amasoko atangwa muri Leta, amaze guhuzwa n'amategekoshingiro ya PSR.

3.2. Ababujijwe gupiganira amasoko muri PSR

Isosiyete Umuyobozi Mukuru w'Ishyaka PSR, abagize izindi inzego za PSR, umukozi wa PSR, amasosiyete cyangwa ibikorwa abafasha babo cyangwa abana babo bafitemo imigabane ntibishobora gupiganira isoko muri PSR.

Birabujijwe ko umwe mu bagize itsinda ryashinzwe kugurisha ibikoresho cyangwa undi muntu wese ufite aho ahuriye n'itangwa ry'amasoko yajya mu itangwa ry'isoko ryapiganiwe n'aba bakurikira:

1. Uwo bafitanye isano kugera ku rwego rwa kabiri rutaziguye no ku rwego rwa gatatu ruziguye;
2. Uwo bafitanye inyungu z'amafaranga;
3. Uwapiganwe afite amasezerano nabo cyangwa ateganya kubona akazi cyangwa indi nyungu yahabwa n'uwapiganwe.

Igikorwa cyose kinyuranye n'ibibujijwe muri iyi ngingo gituma biba ngombwa ko PSR isesa amasezerano y'isoko. Icyakora, iseswa ry'amasezerano y'isoko ntirikuraho ibindi bihano biri mu mategeko agenga PSR cyangwa andi mategeko.

3.3. Imitegurire n'itangwa rya raporo y'amasoko muri PSR

Raporo y'amasoko itegurwa buri kwezi n'urwego rubifite mu nshingano akayishyikiriza Umunyamabanga Mukuru wa PSR. Iyo raporo kandi kopi yayo ihabwa Komite Ngenzuzi.

IV. BUGENZUZI BW'IMARI N'UMUTUNGO

Mu rwego rwo gukomeza guharanira imicungire myiza y'imari n'umutungo bya PSR, Ishyaka PSR ryikorera ubugenzuzi buhoraho bw'imbere bw'imari n'umutungo waryo.

Bitabangamiye ibiteganywa n'andi mategeko, PSR yifashisha ubugenzuzi bw'imari bwo hanze bwigenga mu igenzura ry'imikoreshereze y'imari n'umutungo waryo, ndetse n'ubugenzuzi bw'imikorere y'inzego zaryo.

Umugenzuzi wigenga ntarenza imyaka itatu (3) agenzura PSR. Nyuma y'icyo gihe, hashakwa undi. Umugenzuzi wigenga wa PSR agomba kuba yanditse mu rugaga rw'abagenzuzi bo mu Rwanda.

Buri mezi atandatu, buri mwaka w'ingengo y'imari, n'ikindi gihe cyose bibaye ngombwa, Umugenzuzi wigenga akora ubugenzuzi bw'imikoreshereze y'imari n'umutungo n'ubw'imicungire y'abakozi ba PSR.

4.1. Intego z'ubugenzuzi bwigenga

Ubugenzuzi bwigenga bureba igenzura ry'impapuro z'ibarurumari n'irya konti z'amafaranga bya PSR kandi rifite intego zikurikira:

1° Kugenzura inyandiko z'ibaruramari;
2° Kugenzura niba amahame agenga ibaruramari azwi hose n'amahame akubiye mu gitabo cy'uburyo bw'imiyoborere n'icungamutungo asanzwe akurikizwa muri PSR yarubahirijwe;
3° Gusesengura raporo z'imari ziba mu mwaka n'izisoza umwaka no kuzikorera ubugororangingo, no kuzikurikiranya uko bikwiriye iyo ari ngombwa;
4° Kureba ko amakuru akubiye muri raporo z'imari zatanzwe na PSR yizewe, ko ariyo koko kandi ko yuzuye;
5° Kwemeza raporo z'imari zakozwe na PSR;
6° Kugenzura iyubahirizwa ry'amasezerano PSR igirana n'abafatanyabikorwa;
7° Gusesengura uburyo bw'igenzura ry'imbere;
8° Gutanga ibyifuzo byagira akamaro mu kunoza uburyo bw'igenzura ry'imbere no gutunganya ibaruramari.

4.2. Ibyo umugenzuzi ashingiraho kugira ngo yemeze ko PSR irangwa n'imikorere n'imicungire bikwiye

Umugenzuzi wigenga agomba gukora ubugenzuzi akurikije amabwiriza ngenderwaho mpuzamahanga yerekeye ubugenzuzi. Aya mabwiriza ngenderwaho asaba ko umugenzuzi wigenga akora gahunda y'ibyo azakora mu bugenzuzi kandi

akabukora kugira ngo yizere nta gushidikanya ko raporo z'imari zitarimo amakuru y'ibinyoma. Ubugenzuzi burimo kugenzura, hashingiwe ku igerageza, gihamya yerekana amafaranga no gutahura amakuru mashya iyo umugenzuzi asomye raporo z'imikoreshereze y'imari.

Ubugenzuzi bwigenga busuzuma amahame y'ibaruramari akoreshwa, amakuru y'ingenzi atanzwe n'ubuyobozi na raporo z'imari muri rusange umugenzuzi agejejweho.

Umugenzuzi wigenga agomba kugenzura ibikorwa byose birebana n'ibyaguzwe cyangwa ibyagurishijwe, cyane cyane ibirebana n'ibyaguzwe, amasoko yatanzwe, amafaranga ari mu gasanduku k'ingoboka, ari mu mabanki, raporo z'amafaranga yishyuwe n'ibindi.

Ubugenzuzi bugomba kwemeza ko igenzura ry'imbere rikorwa neza, hasuzumwa uburyo bw'igenzura bwose kugira ngo umugenzuzi agene amabwiriza y'igenzura akurikiza mu kwemeza raporo z'imikoreshereze y'imari, hitawe by'umwihariko ku bintu bikurikira:

1° Iyubahirizwa ry'amahame y'imiyoborere n'imicungire ya PSR;
2° Ingingo zigenga iyubahirizwa ry'ibikubiye muri aya mabwiriza;
3° Igenzura ry'uko ibikubiye mu myanzuro ya raporo z'ubugenzuzi bwakozwe mbere byubahirijwe.

4.3. Igenzura ry'imikorere y'inzego za PSR

Umugenzuzi wigenga wa PSR akora kandi igenzura ry'imikorere y'Inzego za PSR, hagamijwe kureba ko buri mukozi na buri rwego rwa PSR buzuza inshingano ziteganywa n'amategeko agenga PSR.

4.4. Inzego zishyikirizwa raporo y'ubugenzuzi

Nyuma yo gukora igenzura, umugenzuzi ategura raporo y'agateganyo akayishyikiriza Umuyobozi Mukuru wa PSR. Raporo y'igenzura igomba by'umwihariko kuba irimo ibi bikurikira:

1° Kwemeza raporo z'imari za PSR hatangazwa ko amahame y'ibaruramari nyayo yubahirijwe buri gihe uko bikwiriye; bityo umugenzuzi akaba yavuga icyo atekereza kuri izo raporo;
2° Raporo yerekeye uko ingingo zimwe na zimwe zikubiye mu masezerano y'impano zerekeye imisohorere y'amafaranga zubahirizwa nk'uko biteganyijwe muri ayo masezerano cyangwa mu masezerano y'ubwumvikane;
3° Raporo k'uburyo bw'igenzura ry'imbere rikorwamo igomba kuba igaragaza

imyanzuro igamije kunoza imikorere, imikoreshereze y'amafaranga n'imitunganyirize y'ibaruramari n'iy'imikorere ya PSR, hagamijwe imiyoborere ntamakemwa ya PSR.

Kimite Ngenzuzi ya PSR ishyikiriza Biro ya PSR raporo y'igenzura ryakozwe n'Umugenzuzi wigenga kugira ngo iyitangeho ibitekerezo byashyirwa muri raporo ntakuka y'ubugenzuzi.

Biro, binyuze kuri Komisiyo yasuzumye raporo y'igenzura, ishyikiriza raporo y'ubugenzuzi ya buri mwaka Inama Rusange mu gihe cyo gusuzuma raporo y'imikoreshereze y'imari n'umutungo by'umwaka wakorewe igenzura n'Umugenzuzi Wigenga.