/NS.P.C1/

REPUBLIKA Y'U RWANDA
MINISTERI Y'URUBYIRUKO NO
GUTSURA ZA KOPERATIVE

UBUYOBOZI BW'URUBYIRUKO
NA ZA KOPERATIVE MULI
PREFEGITURA YA CYANGUGU.-

Cyangugu, kuwa 08 Mata 1988

N° 080/15.16/03

A traiter par DGJ → DEF (DIVERS)
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Bwana Umuyobozi w'Urubyiruko na
za Koperative muli Komini (Bose)
....

Impamvu: Imbonerahamwe
y'inyigisho
zizatangwa
muli IGA.

Binyujijwe kuli Bwana Burugumestri
wa Komini (Bose)................

Bwana Umuyobozi,

Nshimishijwe no kuboherereza imbonerahamwe y'inyigisho zizatangwa muli IGA zo muli Komini mukoramo.

Umuyobozi w'Urubyiruko na za
Koperative muli Prefegitura
NZARAMBA Phocas

Bimenyeshejwe:

- Bwana Ministri w'Urubyiruko
  no Gutsura za Koperative
  K I G A L I.-
- Bwana Prefe wa Prefegitura
  C Y A N G U G U.-
- Bwana S/Prefe wa S/Prefegitura
  BUGUMYA na RWESERO.-
- Madamu Umuyobozi wa IGA muli Prefegitura
  C Y A N G U G U.-
- Bwana Umuyobozi w'Urubyiruko na za
  Koperative muli S/Prefegitura
  B U G U M Y A na R W E S E R O.-

INYIGISHO ZIZATANGWA MULI IGA ZIHERERANYE NA KOPERATIVE, N'AMASHYIRAHAMWE Y'URUBYIRUKO.

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1. Gutandukanya "Koperative" n'Amashyirahamwe.

a) Koperative n'iki ?

Mu mvugo isanzwe Koperative ni umuryango w'ubufatanye wemewe n'amategeko ni ukuvuga ko uba ufite ubuzima-gatozi n'inzego zawo z'ubutegetsi.

b) Amashyirahamwe n'iki ?

Amashyirahamwe ni imiryango nayo y'ubufatanye itarabona ubuzima - gatozi, twavuga ko aba akigerageza kwerekana ubushobozi bwayo, mbere yo kubona ubuzima-gatozi,

* Mu mashyirahamwe aliko hali ibyiciro bibili by'ingenzi.
  - Hali icyiciro cy'amashyirahamwe y'abantu bakuru bishyira hamwe ku bushake bwabo bagamije gukora imilimo yabateza imbere kandi bafite umugambi wo kuzasabira umuryango wabo ubuzima-gatozi bene ayo mashyirahamwe ashingwa agamije kuba Koperative.
  - Hali n'icyiciro cy'amashyirahamwe y'Urubyiruko ashingwa kandi n'abantu batayalimo. Ayo mashyirahamwe y'Urubyiruko yo aba agamije mbere na mbere kwigisha urwo rubyiruko gukora imilimo yo kuruteza imbere mu mibereho yarwo mu gihe kizaza. Bayita amashyirahamwe.
* Birumvikana rero ko Koperative n'amashyirahamwe agamije kuba Koperative bitandukanye n'amashyirahamwe y'Urubyiruko. Aho bitandukaniye ni uko Koperative n'amashyirahamwe agamije kuba Koperative bishingwa n'abantu biyemeje kubijyamo kubera akamaro babona bishobora kubagilira. Naho amashyirahamwe y'Urubyiruko ashingwa n'abantu batayalimo kubera akamaro babona yagilira urwo Rubyiruko.
* Koperative nyakuli n'amashyirahamwe agamije kuba Koperative twabyita <u>imiryango y'ubufatanye</u>, ubwo hakaba hasigaye <u>amashyirahamwe y'urubyiruko</u>.

2. Uko imiryango y'ubufatanye n'amashyirahamwe y'urubyiruko ashingwa.

A) Imiryango y'ubufatanye.

Imiryango y'ubufatanye (Koperative) ni igizwe n'abantu cyangwa imiryango bakorera hamwe ibikorwa bigamije kubateza imbere. Abo bantu cyangwa imiryango bagomba gutanga imigabane y'ifatizo kandi bagakulikiza amahame y'ubufatanye aliyo:

.../...

Hagomba inama zihagije kugirango abanyamuryango babanze bumvikane ku byo buli wese muli bo agomba gukora n'uburyo agomba kubikora, icyo umuryango uzamugenera kubera ibyo yakoze n'uburyo azakibona, maze ibikorwa bikabona gutangira.

* Ibikorwa mu miryango y'ubufatanye (Koperative).

Ku bikorwa bigomba gukorerwa mu miryango y'ubufatanye, ubundi utabibujijwe gusa bipfa kuba bikorwa n'abanyamuryango kandi alibo bigilira akamaro mbere na mbere. Ni ukuvuga rero ko niba abantu bali mu muryango w'ubufatanye wo kwegereza abanyamuryango ibyo bakeneye, bagomba kuba alibo benshi bahahira mu mangazini y'umuryango. Niba ali umuryango w'ububaji, w'ububumbyi, ababaji cyangwa ababumbyi bagomba kuba ali abanyamuryango. Biramutse bibaye ngombwa guha akazi abatali abanyamuryango ali uko nta munyamuryango ugashoboye.

* Imikorere y'imiryango y'ubufatanye (Koperative).

Itegeko ryo kuwa 22 Ugushyingo 1966 ligenga imiryango ya za Koperative liteganya uko iyo miryango igomba gukora.

- Ubutegetsi bwa za Koperative.

  a) Inama Rusange:

  Inama Rusange ihuliwemo n'imbaga y'abanyamuryango bose ali rwo rwego rukuru rw'umuryango. Urwo rwego rero ni rwo rwonyine rwemeza ibigomba gukorwa n'umunyamuryango rukulikije intego yarwo nk'uko yemejwe n'abanyamuryango nabo bashingiye ku byo bashaka ko umuryango wabo ubagezaho.

  Birumvikana rero ko nta rundi rwego, nta n'undi muntu ufite uburenganzira bwo gutanga amabwiliza yerekeye ibigomba gukorwa n'umuryango. Ngo urusha nyina w'umwana imbabazi hali icyo aba ashaka!!!.

  Ni ngombwa rero ko iyo nama rusange yajya iterana kugirango yemeze ibigomba gukorwa n'umuryango.

  Inama rusange itegetswe kuba nibura limwe mu mwaka kugirango isuzume aho imali y'umuryango igeze mu nzira, ishyireho abategetsi n'abagenzura imali. Iterana ku buryo budasanzwe iyo bisabwe n'igice kimwe cya kane cy'abanyamuryango, iyo Ministri ushinzwe za Koperative cyangwa abagenzuzi b'imali bayihamagaje. Inama rusange itumirwa n'inama y'Ubutegetsi hasigaye nibura iminsi 20 ngo iterane. Iryo hamagarwa lisobanura neza ahantu izabera, igihe n'ibizavugwa uwo munsi.

  b) Inama y'ubutegetsi:

  Kugirango ibyemezo n'amabwiliza by'inama rusange bishobore gushyirwa mu bikorwa, itegeko liteganya ko hagomba kubaho inama y'ubutegetsi ishinzwe kuyobora imilimo y'umuryango yose kugenzura imikorere yayo.

1. Listi yuzuye y'abatangiye umuryango, amazina yabo, umwuga bakora, ubwenegihugu n'aho buli wese atuye;
2. Impapuro zanditseho amategeko agenga umuryango;
3. Listi y'abanyamuryango mu gihe basaba ubuzima-gatozi;
4. Listi y'abagize inama y'ubutegetsi yanditseho n'imilimo basanzwe bakora;
5, Amazina y'umucunga-mali (Jera) hamwe n'amashuli yize;
6. Amazina y'abagenzuzi b'imali n'umwirondoro wabo.

B. <u>Amashyirahamwe y'Urubyiruko</u>.

(Amashyirahamwe ashingwa n'abantu babona ko igikorwa iki n'iki gishobora kugilira urubyiruko akamaro. Birashoboka aliko ko urubyiruko rushobora kwibonera ko gukorera hamwe byatuma rugera kuli byinshi aho kugirango buli wese yikorere ku giti cye).

* Imikorere y'amashyirahamwe.

Kugeza ubu nta tegeko ligenga imikorere yayo, aliko hali amabwiliza aliho arebana n'ayo mashyirahamwe. Ibyo alibyo byose aliko ayo mashyirahamwe ashobora gukora akulikije amategeko agenga amakoperative kandi ntacyo byayiciraho. Ni ukuvuga ko abayalimo bashobora kwiha amategeko agena ibyo buli wese agomba gukorera ishyirahamwe n'icyo naryo ryamugenera kubera ibyo akora. Abali mu ishyirahamwe kandi bashobora kwishyiliraho inzego z'ubutegetsi za ngombwa kugirango imilimo yabo igende neza.

* Ibikorerwa mu mashyirahamwe.

Ku byerekeye ibishobora gukorwa n'amashyirahamwe, nayo ntaho ahejwe nka iza Koperative. Icya ngombwa ni uko igikorwa kigamije kigomba kuba gishoboka, abali mu ishyirahamwe bose bagishyigikiye kandi bagishoboye akaba ali nabo kigilira akamaro mbere na mbere. Ni ukuvuga rero ko atali byiza gutangiza ishyirahamwe abalimo batabanje gusobanulirwa ibikorwa ligamije ngo babyemere.

3. <u>Igitabo cy'abanyamuryango</u>.

Ni igitabo cyandikwamo abanyamuryango ba Koperative bose hakulikijwe uko bakulikiranye binjira muli Koperative.

<u>Icyitegerezo cy'igitabo cyandikwamo abanyamuryango</u>.

ITALIKI	N°	AMAZINA	N° Y'IKARITA	AHO UMUNYAMURYANGO ABARIZWA	AMAFRANGA YATANZE	AMAFRANGA YASHUBIJWE

3. <u>Ibyemezo.</u>

Koperative (Ishyirahamwe) iyo aliyo yose ifite ibikorwa bituma amafranga cyangwa ibicuruzwa byinjira cyangwa bigasohoka kugirango ayo mafranga cyangwa ibyo bicuruzwa bishobore gukulikiranwa neza, koperative igomba gutanga cyangwa igasaba ibyemezo.

a) Icyemezo.

Icyemezo ni inyandiko ihamya ko watanze ikintu cyangwa amafranga.

* Urugero rw'icyemezo.

Izina rya Koperative Adresse	Icyemezo N° Amafranga(mu mibare)
Jyewe.. (Izina ry'uyakiliye n'icyo akora) Mpawe na.. (Izina n'icyo uyatanze akora) Umubare w'amafranga (mu nyuguti)................ .... Impamvu... Italiki.................Umukono w'uwakiliye amafranga:	

\- <u>Uko buzuza icyemezo.</u>

- Ntakwibagirwa na limwe gushyira izina na adresse rya koperative ku cyemezo gitanzwe.
- Igihe icyemezo gitanzwe, ni ngombwa gushyiraho numero.
- Byaba byiza guca uturongo dutambitse imbere n'inyuma y'umubare w'amafranga wanditse ku cyemezo.
- Utwo turongo tugomba kwegera cyane iyo mibare.
- Ni ngombwa gushyira umukono ku cyemezo gitanzwe.

<u>Icyitonderwa</u>: Kopi z'ibyemezo bitanzwe zigomba kubikwa neza. Kandi zibikwa muli Koperative nibura mu gihe cy'imyaka icumi (10).

* Iyo amafranga avuye mu isanduka agakoreshwa ikindi kintu kitali ukugura ibicuruzwa, kwaka icyemezo ni ngombwa.

* Iyo amafranga yinjiye atali ayo mu bicuruzwa, kuyatangira icyemezo ni ngombwa.

Igisika cya 5: Amafranga asohoka mu isanduku.

- Icyo gice cyandikwamo amafranga yose asohoka muli Koperative (Ishyirahamwe) Ajya: kurangura, guhemba abakozi, mu isanduka y'ubwiteganyilize bw'abakozi, mu misoro y'akazi, mu ngendo, mu mahugura, mu kwakira abantu, ahabwa abaje mu nama, imisoro n'amahôro, gukodesha inzu cyangwa imodoka, gusana ibyononekaye, ubwishingizi, risansi, imigabane itangwa mu bumwe, imigabane ishubijwe abanyamuryango, n'ibindi.....
- Hakoreshejwe sheki Koperative (Ishyirahamwe) yishyuye, nta cyandikwa muli icyo gice. Aliko iyo sheki yabariwe mu mafranga ali mu isanduku, iyo ajyanywe muli banki bifatwa nk'amafranga asohotse. Icyo gihe yandikwa muli iki gice.
- Iyo hali amafranga asohotse, byandikwa buli munsi muli iki gisika.
- Buli mafranga asohotse yandikwa ukwayo. Buli gikorwa kigomba kugira nimero n'icyemezo.

Igisika cya 6: Ahari (ali mu isanduka).

- Amafranga igitabo cy'isanduka cyerekana ko ahali, agomba kuba angana n'ari mu isanduka mu byukuli. Bishoboka no kuba bingana na zeru.
- Mu isanduka hashobora kuba harimo amafranga y'ikirenga cyangwa abura. Ibyo bigaragazwa n'uko hali ikinyuranyo hagati y'amafranga ahari koko n'ayo ikayi y'isanduka igaragaza ko ahari. Icyo kinyuranyo gishobora guterwa n'ikosa mu mibare, mu ibaruwa ry'amafranga ari mu isanduka, impamyabuguzi cyangwa ibindi byemezo bitabditse, cyangwa se kwibeshya mu kuvunja.....

* Ikayi y'isanduka igendana igihe cyose n'ibitabo byose by'icungamari muli Koperative (Ishyirahamwe). Koko rero, ibyerekeranye n'amafranga hafi ya byose bireba isanduka.
* Ikayi y'isanduka igomba kubikwa muli Koperative mu gihe byibuze cy'imyaka 10

Ibyitonderwa:

1. Gutangira urupapuro.

- Niba utangiye ikayi y'isanduka inyandiko zinjiza amafranga andika neza impamvu. Muli icyo gihe iyo nyandiko izahabwa nimero.
- Ibikorwa byose bigira icyo bihindura ku mafranga ari mu isanduka z'urukulikirane. Ibyimuwe byandikwa mu ntangiliro y'urupapuro ni byo byonyine bidahabwa izo nimero.

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7. Ikayi y'ibyaranguwe:

Ibintu byose tubonye tubiguze kandi bikaba bigenewe gucuruzwa byitwa ibyaranguwe.

Urugero rw'ikayi y'ibyaranguwe.

Italiki	Ibyo ali byo	Aho turebera: N° mu ikayi y'isanduka	Aho turebera: Italiki y'abatishyuwe	Uko bingana	Ikiranguzo cya 1 eye byose

8. Ikayi y'ibyacurujwe.

Ibicuruzwa cyangwa imilimo ikozwe bigomba kwishyurwa amafranga byitwa ibyacurujwe.

Urugero rw'ikayi y'ibyacurujwe.

Italiki	Icyo ali cyo	Aho turebera: N° mu isanduka	Aho turebera: Italiki mu ikaye y'abatishyuye	Uko bingana	Igicuruzo cya mbere	Igicuruzo cya byose

9. Ifishi y'ibibitswe.

Ifishi y'ibibitswe ni urupapuro rwandikwaho imihindagulike y'ibicuruzwa bibitse. Ibyo bintu biba bigenewe gucuruzwa.

Urugero.

Koperative

Adresse

Igicuruzwa :

N° z'ifishi:

Urugero-fatizo:

Italiki	Icyemezo	Impamvu	Ikiranguzo cya mbere	Ibyinjiye	ibisohotse	ibihali