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MINISTERIAL ORDER N°008/16/10/TC
OF 01/11/2016 MODIFYING THE
MINISTERIAL ORDER N°002/13/10/TC OF
31/07/2013 ON MODALITIES OF USE OF A
CERTIFIED ELECTRONIC BILLING
MACHINE

ARRETE MINISTERIEL
N°008/16/10/TC DU 01/11/2016
MODIFIANT L'ARRETE
MINISTERIEL N°002/13/10/TC DU
31/07/2013 PORTANT MODALITES
D'UTILISATION DE LA MACHINE DE
FACTURATION ELECTRONIQUE
AGREEE

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**ITEKA RYA MINISITIRI
N°008/16/10/TC RYO KU WA 01/11/2016
RIHINDURA ITEKA RYA MINISITIRI
N° 002/13/10/TC RYO KU WA
31/07/2013 RIGENA
IMIKORESHEREZE Y'IMASHINI
Y'IKORANABUHANGA YEMEWE
MU GUTANGA INYEMEZABUGUZI**

**MINISTERIAL ORDER N°008/16/10/TC OF
01/11/2016 MODIFYING THE
MINISTERIAL ORDER N°002/13/10/TC OF
31/07/2013 ON MODALITIES OF USE OF A
CERTIFIED ELECTRONIC BILLING
MACHINE**

**ARRETE MINISTERIEL
N°008/16/10/TC DU 01/11/2016
MODIFIANT L'ARRETE
MINISTERIEL N°002/13/10/TC DU
31/07/2013 PORTANT MODALITES
D'UTILISATION DE LA MACHINE DE
FACTURATION ELECTRONIQUE
AGREEE**

Minisitiri w'Imari n'Igenamigambi,

**The Minister of Finance and Economic
Planning,**

**Le Ministre des Finances et de la
Planification Economique,**

Ashingiye ku Itegeko Nshinga rya
Repubulika y'u Rwanda ryo mu 2003
ryavuguruwe mu 2015, cyane cyane mu
ngingo zaryo, iya 121, iya 122 n'iya 176;

Pursuant to the Constitution of the Republic of
Rwanda of 2003 revised in 2015, especially in
Articles 121, 122 and 176;

Vu la Constitution de la République du
Rwanda de 2003 révisée en 2015,
spécialement en ses articles 121, 122 et 176;

Asubiye ku Iteka rya Minisitiri n°
002/13/10/TC ryo ku wa 31/07/2013 rigena
imikoreshereze y'imashini
y'ikoranabuhanga yemewe mu gutanga
inyemezabuguzi, cyane cyane mu ngingo
yaryo ya 11;

Having reviewed the Ministerial Order n°
002/13/10/TC of 31/07/2013 on modalities of
use of a certified electronic billing machine,
especially in Article 11;

Revu l'Arrêté Ministériel n° 002/13/10/TC
du 31/07/2013 portant modalités
d'utilisation de la machine de facturation
électronique agréée, spécialement en son
article 11;

Inama y'Abaminisitiri yateranye ku wa
12/10/2016, imaze kubisuzuma no
kubyemeza;

After consideration and approval by the Cabinet,
in its session of 12/10/2016;

Après examen et adoption par le Conseil des
Ministres, en sa séance du 12/10/2016 ;

ATEGETSE:

HEREBY ORDERS:

ARRETE:

Ingingo ya mbere: Inshingano z'ukoresha imashini y'ikoranabuhanga mu gutanga inyemezabuguzi

Ingingo ya 11 y'Iteka rya Minisitiri n°002/13/10/TC ryo ku wa 31/07/2013 rigena imikoreshereze y'imashini y'ikoranabuhanga yemewe mu gutanga inyemezabuguzi, ihinduwe ku buryo bukurikira:

“Abakoresha imashini y'ikoranabuhanga mu gutanga inyemezabuguzi bafite inshingano zikurikira:

- 1° kugura imashini y'ikoranabuhanga ikoreshwa mu buryo bwo gutanga inyemezabuguzi bwemewe ku mucuruzi wabiherewe uburenganzira;
- 2° gushyira ahakorerwa ubucuruzi imashini y'ikoranabuhanga mu gutanga inyemezabuguzi;
- 3° gutanga inyemezabwishyu yakozwe n'imashini y'ikoranabuhanga mu gutanga inyemezabuguzi ku mukiriya wese ugura ibintu cyangwa ukoresha serivisi;
- 4° gukora ku buryo imashini y'ikoranabuhanga mu gutanga inyemezabuguzi ishyirwa ahantu

Article One: Obligations of a user of a certified electronic billing machine

Article 11 of the Ministerial Order n°002/13/10/TC of 31/07/2013 on modalities of use of a certified electronic billing machine is modified as follows:

“Users of a certified electronic billing machine are subject to the following obligations:

- 1° to purchase a certified set of electronic billing machines from a licensed supplier;
- 2° to install a certified electronic billing machine at the sales location;
- 3° to issue a receipt printed by the certified electronic billing machine to every customer who purchases items or service;
- 4° to ensure that a certified electronic billing machine is placed where is accessible and visible to customers;

Article premier: Obligations de l'utilisateur de la machine de facturation électronique agréée

L'article 11 de l'Arrêté Ministériel n°002/13/10/TC du 31/07/2013 portant modalités d'utilisation de la machine de facturation électronique agréée est modifié comme suit:

“Les utilisateurs d'une machine de facturation électronique agréée sont soumis aux obligations suivantes:

- 1° acheter une machine de facturation électronique agréée auprès d'un fournisseur agréé;
- 2° installer une machine de facturation électronique agréée au lieu de vente;
- 3° délivrer un reçu établi par la machine de facturation électronique agréée à chaque client qui achète un bien ou un service;
- 4° veiller à ce que la machine de facturation électronique agréée soit

horoshye kugera kandi hagaragarira abakiriya;

placée à un endroit accessible et visible par les clients;

5° gukora ku buryo ibintu cyangwa serivisi byagurishijwe byose hakoreshejwe imashini y'ikoranabuhanga mu gutanga inyemezabuguzi bigira izina ridashidikanywaho ndetse n'igipimo cy'umusoro nyacyo;

5° to ensure that all items or services sold through the certified electronic billing machine have a clearly defined name and appropriate tax rate;

5° veiller à ce que tous les articles ou services vendus sous l'usage de la machine de facturation électronique agréée aient un nom clairement défini et un taux de taxe approprié;

6° kugaragaza inomeru iranga umusoreshe (TIN) ku nyemezabuguzi, mbere yo gutangira gutanga inyemezabuguzi, mu gihe bisabwe n'umukiriya wishyuye;

6° to indicate a taxpayer identification number (TIN) of a customer on the receipt before issuing the receipt, if the paying customer demands it;

6° indiquer le numéro d'identification fiscale du contribuable (NIF) sur le reçu avant de délivrer un reçu, si le client qui effectue le paiement en fait la demande;

7° gushyira ahashyizwe imashini y'ikoranabuhanga mu gutanga inyemezabuguzi icyapa cy'inyunganizi gikubiyemo ibi bikurikira:

7° to post a visible notice with the following information at the place where a certified electronic billing machine is installed:

7° afficher à l'endroit où la machine de facturation électronique est installée une pancarte comportant les informations suivantes:

a. izina, aderesi n'inomeru iranga umusoreshe (TIN);

a. name of the user, address and the taxpayer's identification number (TIN);

a. nom, adresse et le numéro d'identification fiscale (NIF) du contribuable;

b. inomeru yihariye y'imashini;

b. machine registration code;

b. le code d'enregistrement de la machine de facturation électronique;

c. inomeru ya seri y'imashini y'inyemezabwishyu (SDC);

c. sales data controller (SDC) serial number;

c. le numéro de série de la machine à reçu (MR);

- | | | |
|--|---|---|
| d. amagambo “igihe imashini igize ikibazo, abakozi bacuruza batanga inyemezabwishyu zanditse n’intoki zemewe n’ubuyobozi”; | d. a statement “In case of failure of a machine, sales personnel issue manual receipts authorized by Authority”; | d. la mention “En cas de panne de la machine, le personnel de l’utilisateur donne des reçus manuels reconnus par l’Autorité”; |
| e. amagambo “NTA KWISHYURA IGIHE UDAHAWE INYEMEZABWISHYU”; | e. a statement “DO NOT PAY IF A RECEIPT IS NOT ISSUED”; | e. la mention “NE PAYEZ PAS SI VOUS NE RECEVEZ PAS DE RECU”; |
| 8° kureka imashini y’ikoranabuhanga mu gutanga inyemezabuguzi igakorerwa ubugenzuzi ku byerekeranye n’ubuziranenge n’ubudasobwa bwayo; | 8° to make the certified electronic billing machine available for control with respect to its being intact and correct in its operations; | 8° assurer la disponibilité de la machine de facturation électronique agréée pour son contrôle eu égard à son état intact et de justesse opérationnelle; |
| 9° kwifashisha serivisi zabugenewe mu gukora igenzura ritegetswe ry’imikorere y’imashini, mu gihe bisabwe na Komiseri Mukuru; | 9° to conduct a compulsory technical inspection of the certified electronic billing machine with appropriate service agent, once requested by the Commissioner General; | 9° conduire obligatoirement une inspection technique de la machine de facturation électronique agréée par un service approprié, une fois demandée par le Commissaire Général; |
| 10° kubika kopi z’ibyanditse hakoreshejwe iyo mashini mu gihe cy’imyaka icumi (10); | 10° to keep copies of journal records of the certified electronic billing machine for ten (10) years; | 10° garder les copies d’enregistrement des rapports de la machine de facturation électronique agréée pendant dix (10) ans; |
| 11° kugenzura neza ko ahawe igitabo gikubiyemo amabwiriza yo gukoresha imashini igihe uwayigurishije ayitanze; | 11° to ensure that the user manual is received at the time of supply by the supplier; | 11° s’assurer que le manuel d’utilisateur est reçu au moment de la livraison par le fournisseur; |

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12°kugenzura neza ko umucuruzi w'imashini yari yarayandikishije mu Buyobozi igihe yayishyiraga ku isoko;	12°to ensure that the supplier registered the certified electronic billing machine with Authority at the time of supply;	12°s'assurer que le fournisseur a fait enregistrer la machine de facturation électronique agréée auprès de l'Autorité au moment de la livraison;
13°kumenyesha Ubuyobozi ko ahakorerwaga ubucuruzi hahindutse binyuze mu nzira zigenwa na Komiseri Mukuru;	13°to report to the Authority a change of sales location through the procedures determined by the Commissioner General;	13°informer l'Autorité du changement de lieu de vente par les procédures déterminées par le Commissaire Général;
14°kudahagarika ikoreshwa ry'imashini y'ikoranabuhanga mu gutanga inyemezabuguzi mu gihe kirenze amasaha cumi n'abiri (12) atabanje kubimenyesha ubuyobozi;	14°not to stop using the certified electronic billing machine for more than twelve (12) hours without prior notification to the Authority;	14°ne pas arrêter d'utiliser la machine de facturation électronique agréée pendant plus de douze (12) heures sans en informer au préalable l'Autorité;
15°kumenyesha Ubuyobozi imikorere mibi y'imashini y'ikoranabuhanga mu gutanga inyemezabuguzi mu gihe cy'amasaha atandatu (6);	15°to report to the Authority malfunctions of the certified electronic billing machine within six (6) hours;	15°informer l'Autorité du mauvais fonctionnement de la machine de facturation électronique agréée dans un délai de six (6) heures;
16°kubika mu Rwanda imashini y'inyemezabwishyu (SDC);	16°to keep the sales data controller (SDC) in Rwanda;	16°garder la machine à reçu (MR) au Rwanda;
17°kubika imashini y'inyemezabwishyu (SDC) mu gihe imashini y'ikoranabuhanga mu gutanga inyemezabuguzi igurishijwe cyangwa se ikuweho;	17°to preserve the sales data controller (SDC) in the event of sale or scrapping of a certified electronic billing machine;	17°préservée la machine à reçu (MR) en cas de vente ou de destruction de la machine de facturation électronique agréée;
18°kubika imashini y'inyemezabwishyu (SDC) nibura mu gihe cy'amezi cumi n'abiri (12)	18°to preserve the sales data controller (SDC) for at least twelve (12) months in a secure manner recommended by the	18°préservée la machine à reçu (MR) par l'utilisateur pendant au moins douze (12) mois de manière

ahantu hizewe kandi hagenwe
n'ubwayikoze. Ibyo kandi bigomba
gukorwa no ku mashini
y'inyemezabwishyu (SDC)
yasimbuwe kugira ngo ivanweho
cyangwa yasimbuwe kubera indi
mpamvu iyo ari yo yose;

manufacturer. This must also apply to a
sales data controller (SDC) which has
been replaced and dismantled or has
been replaced for some other reason;

sécurisée recommandée par le
fabricant. Cela s'applique également
à la machine à reçu (MR) qui a été
remplacée pour être démantelée ou
pour une autre raison;

19° kugirana amasezerano y'ubugure
bw'imashini y'ikoranabuhanga mu
gutanga inyemezabuguzi yemewe,
n'umucuruzi ubifitiye
uburenganzira;

19° to have a valid purchase contract for the
certified electronic billing machine from
an authorized supplier;

19° avoir un contrat valable d'achat de la
machine de facturation électronique
agréée auprès d'un fournisseur
autorisé;

20° gutanga amakuru afatika ku
nyandiko isabirwaho gutangira
gukoresha imashini
y'ikoranabuhanga mu gutanga
inyemezabuguzi kugira ngo ihabwe
umuyoboro utuma itangira
gukoreshwa;

20° to provide accurate information on the
application form for system activation of
an electronic billing machine;

20° fournir des informations précises sur
le formulaire de demande de la
machine de facturation électronique
agréée pour l'activation du système;

21° guha Ubuyobozi raporo ijyanye
n'isimbuzwa ry'imashini
y'ikoranabuhanga mu gutanga
inyemezabuguzi mu masaha cumi
n'abiri (12) uherye igihe iyo
mashini yasimburiywe cyangwa se
yakuwe ahantu hagenewe
kugurishirizwa kubera impamvu iyo
ariyo yose;

21° to report to the Authority about an
electronic billing machine replacement
in twelve (12) hours after the electronic
billing machine is replaced or removed
from the registered sales outlet for any
reason;

21° donner rapport à l'Autorité sur le
remplacement d'une machine de
facturation électronique agréée dans
douze (12) heures après que la
machine ait été remplacée ou
déplacée hors du point de vente
enregistré pour une raison
quelconque;

- | | | |
|---|---|--|
| 22° gusaba Ubuyobozi kuvana imashini ye ku muyoboro utuma imashini y'ikoranabuhanga mu gutanga inyemezabuguzi ikoresha mu gihe ahagaritse ibikorwa bye by'ubucuruzi; | 22° to submit a request to the Authority for electronic billing machine disactivation in case of cessation of business activity; | 22° soumettre la demande à l'Autorité pour la désactivation de la machine de facturation électronique agréée en cas de cessation d'activité; |
| 23° gutanga inyemezabuguzi yemewe itanzwe n'imashini y'ikoranabuhanga mu gutanga inyemezabuguzi hatitawe ko umukiriya yaba ayishaka cyangwa atayishaka, mu gihe cyose hari nibura imashini imwe ikora iri ahantu hacururizwa; | 23° to issue a certified receipt printed by an electronic billing machine, regardless whether the customer requires or rejects to take it, in case there is at least one electronic billing machine functioning properly at sales location; | 23° délivrer un reçu imprimé par la machine de facturation électronique agréée, indépendamment de la volonté du client d'en exiger ou ne pas en exiger la remise, au cas où il y a au moins une machine de facturation électronique agréée qui fonctionne correctement au point de vente; |
| 24° gukora inyandiko yemewe yo gusubiza amafaranga yanditswe n'imashini y'ikoranabuhanga mu gutanga inyemezabuguzi mu gihe haba hari nibura imashini imwe ikora neza aho bacururiza no kubika inyandiko zijyanye n'iryo subiza hakurikijwe amabwiriza y'isubiza ya Komiseri Mukuru; | 24° to make a certified refund receipt printed by a certified electronic billing machine in case there is at least one certified electronic billing machine functioning properly at sales location and keep the document relating to the refund in accordance with refund procedures determined by Commissioner General's instructions; | 24° faire un reçu de remboursement certifié, imprimé par la machine de facturation électronique agréée au cas où il y a au moins une machine de facturation électronique qui fonctionne correctement au point de vente et garder les documents en rapport avec le remboursement conformément à la procédure de remboursement déterminée par les instructions du Commissaire Général; |
| 25° gutanga inyemezabuguzi ebyiri zanditswe n'intoki hatitawe ko umuguzi ashaka cyangwa adashaka | 25° to issue invoices written by hand in two specimens, regardless whether the customer requires or rejects to take the | 25° émettre des factures manuscrites en deux exemplaires, sans tenir compte de la volonté du client de prendre ou |

inyemezabuguzi mu gihe nta mashini y'ikoranabuhanga mu gutanga inyemezabuguzi ikora neza ihari no kubika nibura mu gihe cy'inyaka icumi (10) imwe muri izo nyemezabuguzi hamwe n'indi y'umwimerere itangwa n'imashini y'ikoranabuhanga mu gutanga inyemezabuguzi nyuma y'uko imashini y'ikoranabuhanga mu gutanga inyemezabuguzi yongera gukora nk'uko bisanzwe;

invoice, in case there is no certified electronic billing machine functioning properly at the sales location and keep for at least ten (10) years the second specimen of a handwritten invoice together with original certified receipt printed after the certified electronic billing machine is recovered;

de ne pas prendre la facture, au cas où il n'y a pas de machine de facturation électronique agréée qui fonctionne correctement au point de vente et garder, au moins pendant dix (10) ans, le deuxième spécimen de la facture écrite à la main avec la facture originale émise après que la machine de facturation électronique ait été remise en état de fonctionnement normal;

26°gukora inyandiko yemewe yo gusubiza amafaranga mu gihe bibaye ngombwa ko hari asubizwa ku nyemezabuguzi yari yatanze kubera ko basanze hari harabayemo ikosa. Inyandiko yo gusubiza amafaranga ibikwa ikurikirana na ya nyemezabuguzi y'umwimerere hamwe n'inyandiko zose z'ibimenyetso zijyanye n'uko gusubiza amafaranga nk'uko biteganywa n'amabwiriza ya Komiseri Mukuru;

26°to make certified refund receipts in case of necessary balance correction for previously issued certified receipt due to entry error. The refund receipt in this case is in successive order from original receipt followed by documented evidence, in accordance with the refund procedure determined by Commissioner General's instructions;

26°faire un reçu de remboursement certifié en cas de correction d'une différence nécessaire pour un reçu certifié précédemment émis si on se rend compte qu'il y a eu une erreur d'entrée. Le reçu de remboursement est gardé classé dans l'ordre consécutif du reçu original, suivi par des justificatifs du remboursement conformément à la procédure de remboursement déterminée par les instructions du Commissaire Général;

27°kumenyesha Ubuyobozi mu nyandiko mu masaha cumi n'abiri (12) ko imashini y'ikoranabuhanga mu gutanga inyemezabuguzi idakora mu gihe habayeho kwibwa, cyangwa se ukundi kononekara

27°to notify the Authority in writing about cessation of certified electronic billing machines operation in twelve (12) hours due to theft or damage by force majeure like flood, fire, earthquake, accident in transportation or similar events and this

27°notifier à l'Autorité par écrit l'arrêt des opérations de la machine de facturation électronique agréée dans (12) heures en cas de vol ou de dommages causés par la force majeure tel que l'inondation,

kwaterwa n'impamvu zidasanzwe nk'imyuzure, inkongi y'umuriro, umutingito, impanuka y'ubwikorezi n'ibindi nkibyo, iryo menyesha rikaba riherekejwe na kopi ya raporo y'umuyobozi ubifitiye ububasha;

notification is accompanied by a copy of report from competent authority;

l'incendie, le tremblement de terre, l'accident de transport ou fait similaires et telle notification est accompagnée par une copie du rapport de l'autorité compétente;

28° kugira imashini y'inyemezabwishyu (SDC) ikora neza ikaba ikorana igihe cyose n'uburyo bwo gutanga inyemezabuguzi bwemewe (CIS);

28° to keep the proper functional of sales data controller (SDC) connected to certified invoicing system (CIS) all the time;

28° garder la machine à reçu (MR) qui fonctionne correctement connectée au système de facturation certifié (SFC) en permanence;

29° gukoresha imashini y'ikoranabuhanga mu gutanga inyemezabuguzi akoresha gusa ibipimo by'umusoro ku bicuruzwa na serivise, bihwanye n'ibiteganyijwe n'Ubuyobozi;

29° to perform operations on certified electronic billing machine by applying identical tax rates for goods and services only officially prescribed by the Authority;

29° effectuer des opérations sur la machine de facturation électronique agréée en appliquant des taux de taxe identiques pour les biens et services aux seuls prescrits officiellement par l'Autorité;

30° indi nshingano yose yashyirwaho na Komiseri Mukuru.

30° any other obligation that may be determined by the Commissioner General.

30° toute autre obligation pouvant être déterminée par le Commissaire Général.

Mu gihe imashini y'ikoranabuhanga mu gutanga inyemezabuguzi idakora nk'uko bivugwa mu gace ka 27° k'igika cya mbere cy'iyi ngingo, iyo ibikorwa by'ubucuruzi byongeye, umusoroshwa agomba kugura iyindi mashini y'ikoranabuhanga mu gutanga inyemezabuguzi mu gihe cy'iminsi umunani (8) y'akazi.

If there is a cessation of operation of a certified electronic billing machine in accordance with item 27° of Paragraph One of this Article, when the business activity is resumed, a taxpayer must purchase a new certified electronic billing machine within eight (8) working days.

S'il y'a un arrêt des opérations de la machine de facturation électronique agréée conformément au point 27° de l'alinéa premier du présent article, lorsque l'activité commerciale reprend, le contribuable est obligé d'acheter une nouvelle machine de facturation électronique agréée dans les huit (8) jours ouvrables.

Ingingo ya 2: Ivanwaho ry'ingingo zinyuranyije n'iri teka

Ingingo zose z'amateka abanziriza iri kandi zinyuranyije na ryo zivanyweho.

Ingingo ya 3: Igihe iri iteka ritangira gukurikizwa

Iri teka ritangira gukurikizwa ku munsu ritangarijweho mu Igazeti ya Leta ya Repubulika y'u Rwanda.

Kigali, ku wa **01/11/2016**

(sé)
GATETE Claver
Minisitiri w'Imari n'Igenamigambi

Bibonywe kandi bishyizweho Ikirango cya Repubulika:

(sé)
BUSINGYE Johnston
Minisitiri w'Ubutabera/Intumwa Nkuru ya Leta

Article 2: Repealing provision

All previous provisions contrary to this Order are repealed.

Article 3: Commencement

This Order comes into force on the date of its publication in the Official Gazette of the Republic of Rwanda.

Kigali, on **01/11/2016**

(sé)
GATETE Claver
Minister of Finance and Economic Planning

Seen and sealed with the Seal of the Republic:

(sé)
BUSINGYE Johnston
Minister of Justice/Attorney General

Article 2: Disposition abrogatoire

Toutes les dispositions antérieures contraires au présent arrêté sont abrogées.

Article 3: Entrée en vigueur

Le présent arrêté entre en vigueur le jour de sa publication au Journal Officiel de la République du Rwanda.

Kigali, le **01/11/2016**

(sé)
GATETE Claver
Ministre des Finances et de la Planification Economique

Vu et scellé du Sceau de la République:

(sé)
BUSINGYE Johnston
Ministre de la Justice/Garde des Sceaux

ITEKA RYA MINISITIRI N° 009/16/10/TC
RYO KU WA 01/11/2016 RISHYIRAHU
ABAGIZE KOMITE NGISHWANAMA
Y'IKIGEGA CY'UBWISHINGIZI
BW'AMAFARANGA YABIKIJWE MU
MABANKI NO MU BIGO BY'IMARI
ICIRIRITSE RIKANAGENA
INSHINGANO ZABO N'IGIHE BAMARA
KU MIRIMO

MINISTERIAL ORDER
N°009/16/10/TC OF 01/11/2016
APPOINTING MEMBERS OF
THE ADVISORY COMMITTEE
OF THE DEPOSIT GUARANTEE
FUND FOR BANKS AND
MICROFINANCE INSTITUTIONS
AND DETERMINING THEIR
RESPONSIBILITIES AND TERM
OF OFFICE

ARRETE MINISTERIEL
N°009/16/10/TC DU 01/11/2016
PORTANT NOMINATION DES
MEMBRES DU COMITÉ
CONSULTATIF DU FONDS DE
GARANTIE DES DEPOTS POUR
LES BANQUES ET INSTITUTIONS
DE MICROFINANCE ET
DETERMINANT LEURS
ATTRIBUTIONS ET LEUR
MANDAT

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**ITEKA RYA MINISITIRI N° 009/16/10/TC
RYO KU WA 01/11/2016 RISHYIRAHU
ABAGIZE KOMITE NGISHWANAMA
Y'IKIGEGA CY'UBWISHINGIZI
BW'AMAFARANGA YABIKIJWE MU
MABANKI NO MU BIGO BY'IMARI
ICIRIRITSE RIKANAGENA
INSHINGANO ZABO N'IGIHE BAMARA
KU MIRIMO**

**MINISTERIAL ORDER
N°009/16/10/TC OF 01/11/2016
APPOINTING MEMBERS OF
THE ADVISORY COMMITTEE
OF THE DEPOSIT GUARANTEE
FUND FOR BANKS AND
MICROFINANCE INSTITUTIONS
AND DETERMINING THEIR
RESPONSIBILITIES AND TERM
OF OFFICE**

**ARRETE MINISTERIEL
N°009/16/10/TC DU 01/11/2016
PORTANT NOMINATION DES
MEMBRES DU COMITÉ
CONSULTATIF DU FONDS DE
GARANTIE DES DEPOTS POUR
LES BANQUES ET INSTITUTIONS
DE MICROFINANCE ET
DETERMINANT LEURS
ATTRIBUTIONS ET LEUR
MANDAT**

Minisitiri w'Imari n'Igenamigambi;

**The Minister of Finance and
Economic Planning;**

**Le Ministre des Finances et de la
Planification Economique ;**

Ashingiye ku Itegeko Nshinga rya Repubulika
y'u Rwanda ryo mu 2003 ryavuguruwe mu
2015, cyane cyane mu ngingo zayo, iya 121, iya
122 n'ya 176;

Pursuant to the Constitution of the
Republic of Rwanda of 2003 revised in
2015, especially in Articles 121, 122
and 176;

Vu la Constitution de la République du
Rwanda de 2003 révisée en 2015,
spécialement en ses articles 121, 122 et
176;

Ashingiye ku Itegeko n° 31/2015 ryo ku wa
05/06/2015 rigena imiterere n'imikorere
by'Ikigega cy'Ubwishingizi bw'amafaranga
yabikijwe mu mabanki no mu bigo by'imari
iciriritse, cyane cyane mu ngingo yaryo ya 4;

Pursuant to Law n° 31/2015 of
05/06/2015 determining the
organization and functioning of
Deposit Guarantee Fund for banks and
microfinance institutions, especially in
Article 4;

Vu la Loi n° 31/2015 du 05/06/2015
portant organisation et fonctionnement
du Fonds de Garantie des Dépôts pour les
banques et les institutions de
microfinance, spécialement en son article
4;

Inama y'Abaminisitiri yateranye ku wa
12/10/2016 imaze kubisuzuma no kubyemeza;

After consideration and approval by the
Cabinet, in its session of 12/10/2016;

Après examen et approbation par le
Conseil des Ministres en sa séance du
12/10/2016 ;

ATEGETSE:

HEREBY ORDERS:

ARRETE:

Ingingo ya mbere : Icyo iri teka rigamiye

Iri teka rishyiraho abagize Komite Ngishwanama y'Ikigega cy'Ubwishingizi bw'amafaranga yabikijwe mu mabanki no mu bigo by'imari iciriritse cyitwa "Ikigega" mu ngingo zikurikira, rikanagena inshingano zabo n'igihe bamara ku mirimo.

Ingingo ya 2: Abagize Komite Ngishwanama

Komite Ngishwanama y'Ikigega igizwe n'abantu bakurikira:

- 1° Umuyobozi Mukuru ushinzwe Iterambere ry'Urwego rw'Imari muri Minisiteri y'Imari n'Igenamigambi, Perezida ;
- 2° Umunyamabanga Nshingwabikorwa w'Urugaga rw'Abanyamabanki mu Rwanda, Visi Perezida ;
- 3° Umuyobozi Mukuru ushinzwe Kubungabunga Ubusugire bw'Urwego rw'Imari muri Banki Nkuru y'u Rwanda;

Article One: Purpose of this Order

This Order appoints members of the Advisory Committee of the Deposit Guarantee Fund for banks and microfinance institutions in Rwanda hereinafter referred to as "fund" and determines their responsibilities and term of office.

Article 2: Members of the Advisory Committee

The Advisory Committee of the Fund is composed of the following members:

- 1° the Director General of Financial Sector Development at the Ministry of Finance and Economic Planning, Chairperson;
- 2° the Executive Secretary of the Rwanda Bankers Association, Vice Chairperson;
- 3° the Director General of the Financial Stability at the National Bank of Rwanda;

Article premier: Objet du présent arrêté

Le présent arrêté porte nomination des membres du Comité Consultatif du Fonds de Garantie des Dépôts pour les banques et les institutions de microfinance ci-après dénommé « fonds » et détermine leurs attributions et leur mandat.

Article 2: Membres du Comité Consultatif

Le Comité Consultatif du Fonds est composé de membres suivants:

- 1° le Directeur Général chargé du Développement du Secteur Financier au Ministère des Finances et de la Planification Economique, Président;
- 2° le Secrétaire Exécutif de l'Association des Banquiers au Rwanda, Vice Président;
- 3° le Directeur Général chargé de la Stabilité Financière à la Banque Nationale du Rwanda;

4° Umuyobozi Mukuru w'Ikigo cy'u Rwanda gishinzwe Guteza Imbere Amakoperative;	4° the Director General of the Rwanda Cooperative Agency;	4° le Directeur Général de l'Agence Rwandaise des Coopératives ;
5° Umunyamabanga Nshingwabikorwa w'Urugaga rw'Ibigo by'Imari Iciriritse mu Rwanda;	5° the Executive Secretary of the Association of Microfinance Institutions in Rwanda;	5° le Secrétaire Exécutif de l'Association des Institutions de Microfinance au Rwanda;
6° Umuyobozi w'Ishami rishinzwe Imikorere y'Ikigega ukorera muri Banki Nkuru y'u Rwanda, Umunyamabanga	6° the Head of the Fund at the National Bank of Rwanda, Secretary.	6° le Directeur du Fonds au sein de la Banque Nationale du Rwanda, Secrétaire.

Article 3: Inshingano za Komite Ngishwanama

Komite Ngishwanama y'Ikigega itanga inama za tekini ku buyobozi bwa Banki Nkuru y'u Rwanda mu birebana n'imicungire myiza n'iterambere by'Ikigega.

Mu gutunganya inshingano zayo, Komite Ngishwanama y'Ikigega itanga inama zireba ibi bikurikira:

- 1° gushora umutungo w'Ikigega;
- 2° umubare w'amafaranga yishingirwa n'ingano y'umusanzu;
- 3° ingamba zirebana no kumenyesha rubanda ibikorwa by'Ikigega;

Article 3: Responsibilities of the Advisory Committee

The Advisory Committee of the Fund provides technical advice to the management of the National Bank of Rwanda for the Fund's smooth management and development.

In performing its duties, the Advisory Committee of the Fund provides technical advice in the following areas:

- 1° investment of the Fund;
- 2° coverage and contribution rate;
- 3° strategies related to public awareness on the Fund's activities;

Article 3: Attributions du Comité Consultatif

Le Comité Consultatif du Fonds fournit des avis techniques à la direction de la Banque Nationale du Rwanda pour la bonne gestion et le développement du Fonds.

Dans l'exercice de ses fonctions, le Comité Consultatif du Fonds donne des conseils techniques dans les domaines suivants :

- 1° investissement du Fonds;
- 2° taux de couverture et de contribution;
- 3° stratégies liées à la sensibilisation du public sur les activités du Fonds;

4° imicungire ya dosiye z'ababikije amafaranga bakayabura;

5° politiki n'amabwiriza birebana n'iterambere ry'ubwishingizi bw'amafaranga yabikijwe.

4° management of depositors claims;

5° policies and regulation in the framework of deposit guarantee development.

4° gestion des litiges des déposants;

5° politiques et réglementation dans le cadre du développement du programme des fonds.

Ingingo ya 4 : Inama za Komite

Uburyo inama za Komite zitumizwamo buteganywa n'amategeko ngengamikorere ya Komite.

Komite Ngishwanama ishobora gutumira undi muntu mu nama zayo iyo isanga ari ngombwa. Uwo muntu agomba kuba atari umwe mu bagize inama y'ubuyobozi, umukozi cyangwa umunyamigabane muri banki cyangwa ikigo cy'imari iciriritse. Uwo muntu agomba kandi kuba atarigeze ahamwa no kugira uruhare mu ihomba ry'ikigo cy'imari cyangwa indi sosiyete y'ubucuruzi yaseshwe.

Ingingo ya 5 : Umushahara n'ibindi bihembo

Abagize Komite Ngishwanama y'Ikigega nta mushahara cyangwa ibindi bihembo ibyo ari ibyo byose bagenerwa.

Article 4: Meetings of the Committee

Modalities for convening Committee meetings are determined by the Internal Rules and Regulations of the Committee.

The Advisory Committee may, where it deems appropriate, invite any person to attend any of its meetings. That person cannot be a director, employee or shareholder of a bank or microfinance institution. He/she must not have been responsible for bankrupt of a financial institution or other company which was placed under liquidation.

Article 5: Remuneration and other benefits

Members of the Advisory Committee of the Fund are not entitled to any remuneration, whether by way of honorarium, salary or other benefits.

Article 4: Réunions du Comité

Les modalités de convocation des réunions du Comité sont déterminées par le Règlement d'Ordre Intérieur du Comité.

Le Comité Consultatif peut, lorsqu'il le juge approprié, inviter toute personne à assister à l'une de ses réunions. Cette personne ne doit pas être un administrateur, employé ou actionnaire d'une banque ou d'une institution de microfinance. Elle ne doit pas être reconnue responsable de faillite d'une institution financière ou d'une autre société qui a été placée en liquidation.

Article 5: Rémunération et autres bénéfices

Les membres du Comité Consultatif du Fonds ne reçoivent aucune rémunération que ce soit à titre d'honoraires, de salaire ou autres bénéfices.

Ingingo ya 6: Ivanwaho ry'ingingo zinyuranyije n'iri teka.

Ingingo zose z'amateka abanziriza iri kandi zinyuranyije na ryo zivanyweho.

Ingingo ya 7: Igihe iri iteka ritangira gukurikizwa

Iri teka ritangira gukurikizwa ku munsu ritangarijweho mu Igazeti ya Leta ya Repubulika y'u Rwanda.

Kigali, ku wa **01/11/2016**

(sé)
GATETE Claver
Minisitiri w'Imari n'Igenamigambi

Bibonywe kandi bishyizweho Ikirango cya Repubulika :

(sé)
BUSINGYE Johnston
Minisitiri w'Ubutabera/Intumwa Nkuru ya Leta

Article 6: Repealing provision

All prior provisions contrary to this Order are repealed.

Article 7: Commencement

This Order comes into force on the date of its publication in the Official Gazette of the Republic of Rwanda.

Kigali, on **01/11/2016**

(sé)
GATETE Claver
Minister of Finance and Economic Planning

Seen and sealed with the Seal of the Republic:

(sé)
BUSINGYE Johnston
Minister of Justice/Attorney General

Article 6: Disposition abrogatoire

Toutes les dispositions antérieures contraires au présent arrêté sont abrogées.

Article 7: Entrée en vigueur

Le présent arrêté entre en vigueur le jour de sa publication au Journal Officiel de la République du Rwanda.

Kigali, le **01/11/2016**

(sé)
GATETE Claver
Ministre des Finances et de la Planification Economique

Vu et scellé du Sceau de la République:

(sé)
BUSINGYE Johnston
Ministre de la Justice/Garde des Sceaux

ITEKA	RYA	MINISITIRI	MINISTERIAL	ORDER	ARRETE	MINISTERIEL
N°010/16/10/TC	RYO	KU	WA	N°010/16/10/TC	OF	01/11/2016. ON
01/11/2016	RYEREKEYE	IBIRIBWA	PROCESSED	FOODSTUFFS	AND	RELATIF
BITUNGANYIJWE	N'IBIRANGA	CREDIT	AND	DEBIT	NOTES	TRANSFORMES
IBYEMEZO	BIGABANYA	IMYENDA	DETAILS			DETAILS
N'IBIYONGERA						NOTES DE CREDIT ET DE DEBIT

ISHAKIRO

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Ingingo ya 2: Ibiranga ibyemezo bigabanya imyenda n'ibiyongera

Article 2: Credit and debit notes details

Article 2: Détails des notes de crédit et de débit.

Ingingo ya 3: Ivanwaho ry'ingingo zinyuranyije n'iri teka

Article 3: Repealing provision

Article 3: Disposition abrogatoire

Ingingo ya 4: Igihe iri teka ritangira gukurikizwa

Article 4: Commencement

Article 4: Entrée en vigueur

ITEKA RYA MINISITIRI	MINISTERIAL ORDER	ARRETE MINISTERIEL
N°010/16/10/TC RYO KU WA	N°010/16/10/TC OF 01/11/2016 ON	N°010/16/10/TC DU 01/11/2016
01/11/2016	PROCESSED FOODSTUFFS AND	RELATIF AUX ALIMENTS
RYEREKEYE IBIRIBWA	CREDIT AND DEBIT NOTES	TRANSFORMES ET DETAILS DES
BITUNGANYIJWE N'IBIRANGA	DETAILS	NOTES DE CREDIT ET DE DEBIT
IBYEMEZO BIGABANYA IMYENDA		
N'IBIYONGERA		

Minisitiri w'Imari n'Igenamigambi,

The Minister of Finance and Economic Planning,

Le Ministre des Finances et de la Planification Economique,

Ashingiye ku Itegeko Nshinga rya Repubulika y'u Rwanda ryo mu 2003 ryavuguruwe mu 2015, cyane cyane mu ngingo zaryo, iya 121, iya 122 n'iya 176;

Pursuant to the Constitution of the Republic of Rwanda of 2003 revised in 2015, especially in Articles 121, 122 and 176;

Vu la Constitution de la République du Rwanda de 2003 révisée en 2015, spécialement en ses articles 121, 122 et 176;

Ashingiye ku Itegeko n° 37/2012 ryo ku wa 09/11/2012 rishyiraho Umusoro ku Nyongeragaciro, nk'uko ryahinduwe kandi ryujujwe kugeza ubu, cyane cyane mu ngingo yaryo ya 23;

Pursuant to law n° 37/2012 of 09/11/2012 establishing the Value Added Tax, as modified and complemented to date, especially in Article 23;

Vu la Loi n° 37/2012 du 09/11/2012 portant instauration de la Taxe sur la Valeur Ajoutée, telle que modifiée et complétée à ce jour, spécialement en son article 23;

Inama y'Abaminisitiri yateranye ku wa 12/10/2016 imaze kubisuzuma no kubyemeza;

After consideration and approval by the Cabinet, in its session of 12/10/2016;

Après examen et adoption par le Conseil des Ministres, en sa séance du 12/10/2016;

ATEGETSE:

ORDERS:

ARRETE:

Ingingo ya mbere: Ubwoko n'agaciro bishya by'ibiribwa bitunganyijwe

Muri iri teka, ikiribwa cyose, cyaba igikomoka ku buhinzi cyangwa ku bworozi, gifatwa nk'ikiribwa cy'ubwoko bushya iyo cyatakaje ishusho yacyo yo mu isarura mu gihe bagitunganyaga.

Ikiribwa kivugwa mu gika cya mbere cy'iyi ngingo gifatwa nk'icyagize agaciro gashya iyo agaciro kacyo ku isoko kazamutse biturutse ku gikorwa cyo kugitunganya

Ingingo ya 2: Ibiranga ibyemezo bigabanya imyenda n'ibiyongera

Iyo bibaye ngombwa gusubira mu mubare fatizo w'umusoro ku nyongeragaciro ugomba kwishyurwa ku igurisha, icyemezo kigaragaza uwaguze igabanyuka ry'umwenda gishabura gutangwa n'uwagurishije cyangwa ikigaragaza uwagurishije igabanyuka ry'umwenda kigatangwa n'umuguzi. Buri gihe kopi yacyo igomba kubikwa.

Kugira ngo cyemerwe, icyemezo kivugwa mu gika cya mbere cy'iyi ngingo kigomba:

1° kugaragaza ikosa ry'umwimerere, gusubira mu mibare cyangwa

Article One: New form and value of Processed foodstuffs

In this Order, any agricultural or livestock foodstuff is considered transformed into a new form when it loses its raw form during processing.

An agricultural or livestock foodstuff mentioned in Paragraph One of this Article is considered to have acquired a new value when its market value has increased following processing.

Article 2: Credit and debit notes details

Where it becomes necessary to adjust the original VAT charge on a supply, a credit note may be issued by a supplier or a debit note by a customer or vice-versa. In either case, a copy must be kept.

To be valid, the note referred to in Paragraph One of this Article must:

1° reflect a genuine mistake, overcharge or an agreed reduction

Article premier: Nouvelles forme et valeur des aliments transformés

Par le présent arrêté, tout aliment qu'il soit d'origine agricole ou d'élevage, est considéré comme transformé en une nouvelle forme lorsqu'il a perdu sa forme brute au cours de son traitement.

Tout aliment qu'il soit d'origine agricole ou d'élevage est considéré comme ayant acquis une nouvelle valeur lorsque sa valeur marchande a augmenté à la suite du traitement subi.

Article 2: Détails des notes de crédit et de débit

Quand il s'impose d'ajuster le montant initial de la TVA à payer sur une livraison, une note de crédit peut être émise par le vendeur ou une note de débit par le client ou vice-versa. Dans chaque cas, une copie doit être gardée.

Pour être valable, la note mentionnée à l'alinéa premier du présent article doit:

1° refléter une erreur originale, une surcharge ou une réduction

kugabanyirizwa igiciro kwabayeye kandi kigatangwa mu gihe cy'amezi makumyabiri n'ane (24) uhareye ku itariki inyemezabuguzi y'umwimerere yatangiwe.

in the value of the supply, and be issued within twenty-four (24) months from the date of original invoice issuance;

accordée sur la valeur de la vente, et doit être émise endéans vingt-quatre (24) mois de la date d'émission de la facture originale;

2° kuba cyitwa "icyemezo kigaragariza uwaguze igabanyuka ry'umwenda" cyangwa "icyemezo kigaragariza uwagurishije igabanyuka ry'umwenda" kandi kikagaragaza ku buryo bwumvikana ibi bikurikira:

2° be headed "credit note" or "debit note" as appropriate and show clearly all the following details:

2° être intitulée "note de crédit" ou "note de débit" et mentionner clairement les détails suivants:

a. inomeru y'icyemezo n'itariki cyatangiweho;

a. the serial number of the note and its date of issuance;

a. le numéro de série de la note et sa date d'émission;

b. izina, aderesi n'inomeru yo kwiandikisha by'ugurisha;

b. the name, address and registration number of the supplier

b. le nom, l'adresse et le numéro d'enregistrement du vendeur;

c. izina na aderesi by'umuguzi;

c. the name and address of the customer;

c. le nom et l'adresse du client ;

d. impamvu yacyo;

d. the reason for its issuance;

d. le motif de son émission;

e. inyito y'ikintu cyangwa umurimo, bisabwa cyangwa bitangiwe isubiza;

e. a description which identifies the goods or services for which credit is claimed or allowed;

e. la description du bien ou du service pour lequel le crédit est réclamé ou accordé;

f. ingano n'agaciro bya buri kintu cyangwa umurimo uvugwa;

f. the quantity and amount of each description;

f. la quantité et la valeur de chaque bien ou service décrit;

g. umubare wose wemewe
gusubizwa hatarimo
VAT/TVA;

g. the total amount credited,
excluding VAT;

g. le montant total crédité, hors
TVA ;

h. igipimo n'umubare wa TVA
isubizwa;

h. the rate and amount of VAT
credited;

h. le taux et le montant de la TVA
créditée;

i. inomero n'itariki
inyemezamusoro
y'umwimerere ya TVA
yatangiweho.

i. the number and date of the
original VAT invoice.

i. le numéro et la date d'émission
de la facture initiale avec TVA.

Ingingo ya 4 : Ivanwaho ry'ingingo
zinyuranyije n'iri teka

Article 4: Repealing provision

Article 4: Disposition abrogatoire

Ingingo zose z'amateka abanziriza iri
kandi zinyuranyije na ryo zivanyweho.

All prior provisions contrary to this Order
are repealed.

Toutes les dispositions réglementaires
antérieures contraires au présent arrêté sont
abrogées.

Ingingo ya 5 : Igihe iri iteka ritangira
gukurikizwa

Article 5: Commencement

Article 5 : Entrée en vigueur

Iri teka ritangira gukurikizwa ku muni
ritangarijweho mu Igazeti ya Leta ya
Repubulika y'u Rwanda.

This Order comes into force on the date of
its publication in the Official Gazette of the
Republic of Rwanda.

Le présent arrêté entre en vigueur le jour de
sa publication au Journal Officiel de la
République du Rwanda.

Kigali, ku wa **01/11/2016**

(sé)
GATETE Claver
Minisitiri w'Imari n'Igenamigambi

**Bibonywe kandi bishyizweho Ikirango
cya Repubulika :**

(sé)
BUSINGYE Johnston
Minisitiri w'Ubutabera/Intumwa Nkuru ya
Leta

Kigali, on **01/11/2016**

(sé)
GATETE Claver
Minister of Finance and Economic
Planning

**Seen and sealed with the Seal of the
Republic:**

(sé)
BUSINGYE Johntson
Minister of Justice/Attorney General

Kigali, le **01/11/2016**

(sé)
GATETE Claver
Ministre des Finances et de la
Planification Economique

Vu et scellé du Sceau de la République :

(sé)
BUSINGYE Johnston
Ministre de la Justice/Garde des Sceaux

ITEKA RYA MINISITIRI N° 003/11.30
RYO KU WA 28/10/2016
RISHYIRAHU UMWANDITSI
W'IMITI N'IFUMBIRE
MVARUGANDA BIKORESHA MU
BUHINZI N'UBWOROZI
RIKANAGENA INSHINGANO ZE

MINISTERIAL ORDER N° 003/11.30
OF 28/10/2016 APPOINTING A
REGISTRAR OF AGROCHEMICALS
AND DETERMINING HER
RESPONSIBILITIES

ARRETE MINISTERIEL N° 003/11.30
DU 28/10/2016 PORTANT
NOMINATION D'UN REGISTRAIRE
DES PRODUITS AGROCHIMIQUES
ET DETERMINANT SES
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**ITEKA RYA MINISITIRI N° 003/11.30
RYO KU WA 28/10/2016
RISHYIRAHU UMWANDITSI
W'IMITI N'IFUMBIRE
MVARUGANDA BIKORESHA MU
BUHINZI N'UBWOROZI
RIKANAGENA INSHINGANO ZE**

**MINISTERIAL ORDER N°003/11.30
OF 28/10/2016 APPOINTING A
REGISTRAR OF AGROCHEMICALS
AND DETERMINING HER
RESPONSIBILITIES**

**ARRETE MINISTERIEL N°003/11.30
DU 28/10/2016 PORTANT
NOMINATION D'UN REGISTRAIRE
DES PRODUITS AGROCHIMIQUES
ET DETERMINANT SES
ATTRIBUTIONS**

Minisitiri w' Ubuhinzi n'Ubworozi,

**The Minister of Agriculture and Animal
Resources,**

**Le Ministre de l'Agriculture et des
Ressources Animales,**

Ashingiye ku Itegeko Nshinga rya
Repubulika y'u Rwanda ryo mu 2003
ryavugururwe mu 2015, cyane cyane mu
ngingo zaryo, iya 121, 122 n'iya 176;

Pursuant to the Constitution of the
Republic of Rwanda of 2003 revised in
2015, especially in Articles 121, 122 and
176;

Vu la Constitution de la République du
Rwanda de 2003 révisée en 2015,
spécialement en ses articles 121, 122 et
176;

Ashingiye ku Itegeko n° 30/2012 ryo ku
wa 01/08/2012 rigena imikoreshereze
y'ifumbire mvaruganda n'imiti ikoresheza
mu buhinzi no mu bworozi, cyane cyane
mu ngingo yaryo ya 5;

Pursuant to Law n° 30/2012 of 01/08/2012
governing agrochemicals, especially in
Article 5;

Vu la Loi n° 30/2012 du 01/08/2012
portant utilisation des produits
agrochimiques, spécialement en son
articles 5;

Asubiye ku Iteka rya Minisitiri n°
001/11.30 ryo ku wa 15/02/2013 rigena
inshingano z'Umwanditsi w'Imiti
n'Ifumbire Mvaruganda bikoreshwa mu
buhinzi n'ubworozi;

Having reviewed Ministerial Order n°
001/11.30 of 15/02/2013 determining the
duties of the Registrar of Agrochemicals;

Revu l'Arrêté Ministériel n° 001/11.30 du
15/02/2013 déterminant les attributions du
Registraire des Produits Agrochimiques ;

Inama y'Abaminisitiri yateranye ku wa
29/03/2016, imaze kubisuzuma no
kubyemeza;

After consideration and approval by the
Cabinet, in its session of 29/03/2016;

Après examen et adoption par le Conseil
des Ministres en sa séance du 29/03/2016;

ATEGETSE:

HEREBY ORDERS:

ARRETE:

Ingingo ya mbere: Ishyirwaho ry'Umwanditsi w'imiti n'ifumbire mvaruganda bikoreshwa mu buhinzi n'ubworozi

Madamu MUJAWAMALIYA Marie Goretti agizwe Umwanditsi w'imiti n'ifumbire mvaruganda bikoreshwa mu buhinzi n'ubworozi.

Ingingo ya 2: Inshingano z'Umwanditsi w'imiti n'ifumbire mvaruganda bikoreshwa mu buhinzi n'ubworozi

Ayobowe na Minisitiri ufite ubuhinzi n'ubworozi mu nshingano ze, Umwanditsi w'imiti n'ifumbire mvaruganda bikoreshwa mu buhinzi n'ubworozi ashinzwe kwandika imiti n'ifumbire mvaruganda bikoreshwa mu buhinzi n'ubworozi no gukurikirana ishyirwa mu bikorwa ry'amategeko agenga imikoreshereze y'ifumbire mvaruganda n'imiti ikoresheka mu buhinzi no mu bworozi.

By'umwihariko, Umwanditsi w'imiti n'ifumbire mvaruganda bikoreshwa mu buhinzi n'ubworozi afite inshingano zikurikira:

1° gushyiraho uburyo bwo kwandika imiti n'ifumbire mvaruganda

Article One: Appointment of the Registrar of agrochemicals

Mrs. MUJAWAMALIYA Marie Goretti is appointed Registrar of agrochemicals.

Article 2: Responsibilities of the Registrar of agrochemicals

The Registrar of Agrochemicals, under supervision of the Minister in charge of agriculture and animal resource, is responsible for the registration of agrochemicals and makes a follow up on the implementation of legal provisions governing agrochemicals.

In particular, the Registrar of agrochemicals has the following responsibilities:

1° to establish systems of registration of agrochemicals, their quality

Article premier: Nomination d'un Registraire des produits agrochimiques

Madame MUJAWAMALIYA Marie Goretti est nommée Registraire des produits agrochimiques.

Article 2: Attributions du Registraire des produits agrochimiques

Le Registraire des Produits Agrochimiques, sous la supervision du Ministre ayant l'agriculture et les ressources animales dans ses attributions est chargé de l'enregistrement des produits agrochimiques et de faire le suivi de la mise en application des dépositions légales régissant l'utilisation des produits agrochimiques.

Le Registraire des produits agrochimiques est spécialement chargé de:

1° établir des systèmes d'enregistrement des produits

bikoreshwa mu buhinzi n'ubworozi, kugenzura ubwiza bwabyo no gusesengura ibisigazwa byabyo hakurikijwe amabwiriza n'inama ahabwa n'Inama Ngishwanama ku ikoreshwa ry'ifumbire mvaruganda n'imiti bikoreshwa mu buhinzi n'ubworozi;	control and analysis of their residues in accordance with instructions and advice of the Advisory Council on the use of agrochemicals;	agrochimiques, de leur contrôle de qualité et d'analyse de leurs résidus conformément aux instructions du Conseil Consultatif sur l'utilisation des produits agrochimiques;
2° kuba Umwanditsi w'Inama Ngishwanama n'uwa Komite yayo ishinze kwemeza imiti n'ifumbire mvaruganda bikoreshwa mu buhinzi n'ubworozi;	2° to act as the Secretary to the Advisory Council and to its Committee responsible for approval of agrochemicals;	2° servir de Secrétaire du Conseil Consultatif et de son Comité chargé d'approuver les produits agrochimiques;
3° kwandika imiti n'ifumbire mvaruganda bikoreshwa mu buhinzi n'ubworozi;	3° to register agrochemicals;	3° enregistrer les produits agrochimiques;
4° gukurikirana ikorwa, iyinjizwa, igurishwa, ikwirakwizwa, ikoreshwa, ivanwaho ry'imiti n'ifumbire mvaruganda mu Gihugu, ndetse n'isuzumwa ry'ibisigazwa byabyo;	4° to monitor the manufacture, importation, sale, distribution, use, disposal of agrochemicals and test residues of agrochemicals;	4° assurer le suivi de la fabrication, de l'importation, de la vente, de la distribution, de l'utilisation, de la destruction et de l'analyse des résidus des produits agrochimiques;
5° gukusanya no kubika imibare n'andi makuru ajyanye no kwinjiza mu Gihugu, gukora, gukwirakwiza, kugurisha, gukoresha no kuvanaho imiti n'ifumbire mvaruganda	5° to collect and keep data and other information concerning the importation, manufacture, distribution, sale, use and disposal of agrochemicals and their residues;	5° assurer la collecte et la conservation des données statistiques et autres informations relatives à l'importation, à la fabrication, à la distribution, à la vente, à l'utilisation et à la

bikoreshwa mu buhinzi n'ubworozi
n'ibisigazwa byabyo;

destruction des produits
agrochimiques et de leurs résidus;

6° guha impushya abifuza kwinjiza
mu Gihugu, gukora, gukwirakwiza,
kugurisha cyangwa kuvanaho imiti
n'ifumbire mvaruganda
bikoreshwa mu buhinzi
n'ubworozi;

6° to issue licenses to persons for the
importation, manufacture,
distribution, sale or disposal of
agrochemicals;

6° délivrer des licences d'importation,
fabrication, distribution, vente,
utilisation et de destruction des
produits agrochimiques;

7° gutegura uburyo ngengamikorere
ku micungire n'igurishwa ry'imiti
n'ifumbire mvaruganda
bikoreshwa mu buhinzi
n'ubworozi;

7° to develop a code of practice for
the management of agrochemicals
and dealings in them;

7° élaborer un code pratique relatif à
la gestion et à la vente des produits
agrochimiques;

8° gukora ubukangurambaga ku
bijyanye n'imiti n'ifumbire
mvaruganda bikoreshwa mu
buhinzi n'ubworozi;

8° to conduct public awareness
campaigns on agrochemicals;

8° mener des campagnes de
sensibilisation sur les produits
agrochimiques;

9° gukora undi murimo uwo ari wo
wose ujyanye n'imiti n'ifumbire
mvaruganda bikoreshwa mu
buhinzi n'ubworozi bisabwe na
Minisitiri ufite ubuhinzi
n'ubworozi mu nshingano ze.

9° to perform any other duties in
relation to agrochemicals as the
Minister in charge of agriculture
and animal resources may require.

9° remplir toute autre fonction en
rapport avec les produits
agrochimiques à la demande du
Ministre ayant l'agriculture et les
ressources animales dans ses
attributions.

Amaze kubyemererwa na Minisitiri ufite
ubuhinzi n'ubworozi mu nshingano ze,
Umwanditsi w'imiti n'ifumbire
mvaruganda bikoreshwa mu buhinzi
n'ubworozi ashobora guha zimwe mu

The Registrar of Agrochemicals may,
under authorization of the Minister in
charge of agriculture and animal resources,
delegate some of responsibilities assigned

Le registraire des produits agrochimiques
peut, sur autorisation du Ministre ayant
l'agriculture et les ressources animales
dans ses attributions, déléguer certaines de
ses attributions prévues par le présent

nshingano ahabwa n'iri teka umwe mu bagenzuzi b'imiti n'ifumbire mvaruganda bikoreshwa mu buhinzi n'ubworozi.

to him/her under this Order to one of the inspectors of agrochemicals.

arrêté, à l'un des inspecteurs des produits agrochimiques.

Ingingo ya 3: Ivanwaho ry'ingingo zinyuranyije n'iri teka

Article 3: Repealing provision

Article 3: Disposition abrogatoire

Iteka rya Minisitiri n° 001/11.30 ryo ku wa 15/02/2013 rigena inshingano z'Umwanditsi w'imiti n'ifumbire mvaruganda bikoreshwa mu buhinzi n'ubworozi n'izindi ngingo zose z'amateka abanziriza iri kandi zinyuranyije na ryo bivanyweho.

Ministerial Order n°001/11.30 of 15/02/2013 determining the duties of the Registrar of Agrochemicals and all other prior provisions contrary to this Order are repealed.

L'Arrêté Ministériel n° 001/11.30 du 15/02/2013 déterminant les attributions du Registraire des produits agrochimiques et toutes les autres dispositions antérieures contraires au présent arrêté sont abrogées.

Ingingo ya 4: Igihe iteka ritangira gukurikizwa

Article 4: Commencement

Article 4: Entrée en vigueur

Iri teka ritangira gukurikizwa ku muni ritangarijweho mu Igazeti ya Leta ya Repubulika y'u Rwanda.

This Order comes into force on the date of its publication in the Official Gazette of the Republic of Rwanda.

Le présent arrêté entre en vigueur le jour de sa publication au Journal Officiel de la République du Rwanda.

Kigali, ku wa **28/10/2016**.

Kigali, on **28/10/2016**.

Kigali, le **28/10/2016**

(sé)

Dr. MUKESHIMANA Gerardine
Minisitiri w'Ubuhinzi n'Ubworozi

(sé)

Dr. MUKESHIMANA Gerardine
Minister of Agriculture and Animal
Resources

(sé)

Dr. MUKESHIMANA Gerardine
Ministre de l'Agriculture et des
Ressources Animales

**Bibonywe kandi bishyizweho Ikirango
cya Repubulika:**

**Seen and sealed with the Seal of the
Republic:**

Vu et scellé du Sceau de la République :

(sé)

BUSINGYE Johnston
Minisitiri w'Ubutabera/ Intumwa Nkuru
ya Leta

(sé)

BUSINGYE Johnston
Minister of Justice/ Attorney General

(sé)

BUSINGYE Johnston
Ministre de la Justice / Garde des Sceaux

AMABWIRIZA Y'UMUGENZUZI MUKURU N° 01/11/AG/16 YO KUWA 01/11/2016 ASHYIRAHU IMBONERAHAMWE N'INCAMAKE Y'IMYANYA Y'IMIRIMO BY'URWEGO RW'UBUGENZUZI BUKURU BW'IMARI YA LETA	AUDITOR INSTRUCTIONS N°01/11/AG/16 OF 01/11/2016 DETERMINING THE ORGANISATIONAL STRUCTURE AND SUMMARY OF JOB POSITIONS FOR THE OFFICE OF THE AUDITOR GENERAL OF STATE FINANCES	GENERAL'S INSTRUCTIONS DE L'AUDITEUR GENERAL N° 01/11/AG/16 DU 01/11/2016 DETERMINANT LA STRUCTURE ORGANISATIONNELLE ET LA SYNTHESE DES EMPLOIS DE L'OFFICE DE L'AUDITEUR GENERAL DES FINANCES DE L'ETAT
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Ingingo ya 3: Abashinzwe gushyira mu bikorwa aya mabwiriza

Article 3: Authorities responsible for the implementation of these Instructions

Article 3 : Autorités chargées de l'exécution des présentes instructions

Ingingo ya 4: Ivanwaho ry'ingingo zinyuranyije aya mabwiriza

Article 4: Repealing provision

Article 4 : Disposition abrogatoire

Ingingo ya 5: Igihe aya mabwiriza atangira gukurikizwa

Article 5: Commencement

Article 5 : Entrée en vigueur

AMABWIRIZA Y'UMUGENZUZI MUKURU N° 01/11/AG/16 YO KUWA 01/11/2016 ASHYIRAHU IMBONERAHAMWE N'INCAMAKE Y'IMYANYA Y'IMIRIMO BY'URWEGO RW'UBUGENZUZI BUKURU BW'IMARI YA LETA	AUDITOR INSTRUCTIONS N°01/11/AG/16 OF 01/11/2016 DETERMINING THE ORGANISATIONAL STRUCTURE AND SUMMARY OF JOB POSITIONS FOR THE OFFICE OF THE AUDITOR GENERAL OF STATE FINANCES	GENERAL'S INSTRUCTIONS DE L'AUDITEUR GENERAL N° 01/11/AG/16 DU 01/11/2016 DETERMINANT LA STRUCTURE ORGANISATIONNELLE ET LA SYNTHESE DES EMPLOIS DE L'OFFICE DE L'AUDITEUR GENERAL DES FINANCES DE L'ETAT
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Umugenzuzi Mukuru;

Ashingiye ku Itegeko n° 79/2013 ryo kuwa 11/09/2013 rigena inshingano, imitere n'imikorere by'Urwego rw'Ubugenzuzi Bukuru bw'Imari ya Leta, cyane cyane mu ngingo yaryo ya 20;

**ASHYZEHO AMABWIRIZA
AKURIKIRA:**

Ingingo ya mbere: Icyo aya mabwiriza agamije

Aya mabwiriza agena imbonerahamwe n'incamake y'imyanya y'imirimo by'Urwego rw'Ubugenzuzi Bukuru bw'Imari ya Leta.

Ingingo ya 2: Imbonerahamwe n'incamake y'imyanya y'imirimo

Imbonerahamwe n'incamake y'imyanya y'imirimo by'Urwego rw'Ubugenzuzi

The Auditor General;

Pursuant to Law n° 79/2013 of 11/09/2013 determining the mission, organization and functioning of the Office of the Auditor General of State finances, especially in its article 20;

HEREBY ISSUES THE FOLLOWING INSTRUCTIONS:

Article one: Scope of these instructions

These instructions shall determine the organizational structure and the summary of job positions of the Office of the Auditor General of State Finances.

Article 2: Organizational structure and summary of jobs

The Organizational structure and the summary of job positions of the Office of the

L'Auditeur General ;

Vu la Loi n° 79/2013 de la 11/09/2013 portant mission, organisation et fonctionnement de l'Office de l'Auditeur Général des finances de l'Etat, spécialement en son article 20;

DONNE LES INSTRUCTIONS SUIVANTES:

Article premier: Objet des présentes instructions

Les présentes instructions déterminent la structure organisationnelle et la synthèse des emplois de l'Office de l'Auditeur Général des Finances de l'Etat.

Article 2 : Organigramme et synthèse des emplois

La structure organisationnelle et la synthèse des emplois de l'Office de l'Auditeur Général

Bukuru bw'Imari ya Leta biri ku migereka ya I na II y' aya mabwiriza.	Auditor General of State Finances are respectively in annexes I and II of these instructions.	des Finances de l'Etat sont respectivement en annexes I et II des présentes instructions.
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Ingingo ya 3: Abashinzwe kubahiriza aya mabwiriza

Article 3: Authorities responsible for the implementation of these instructions

Article 3 : Autorités chargées de l'exécution des présentes instructions

Umugenzuzi Mukuru ashinzwe kubahiriza aya mabwiriza.

The Auditor General is responsible for the implementation of these instructions.

L'Auditeur General est chargé de l'exécution des présentes instructions.

Ingingo ya 4: Ivanwaho ry'ingingo zinyuranye n' aya mabwiriza

Article 4: Repealing provision

Article 4 : Disposition abrogatoire

Ingingo z'amateka abanziriza aya mabwiriza kandi zinyuranyije nayo zivanweho.

All previous provisions contrary to these instructions are hereby repealed.

Toutes les dispositions réglementaires antérieures contraires aux présentes instructions sont abrogées.

Ingingo ya 5: Igihe aya mabwiriza atangira gukurikizwa

Article 5: Commencement

Article 5 : Entrée en vigueur

Aya mabwiriza atangira gukurikizwa ku munsu atangarijweho mu Igazeti ya Leta ya Repubulika y'U Rwanda.

These instructions shall come into force on the date of its publication in the Official Gazette of the Republic of Rwanda.

Les présentes instructions entrent en vigueur le jour de sa publication au Journal Officiel de la République du Rwanda.

Kigali, ku wa 01/11/2016

Kigali, on 01/11/2016

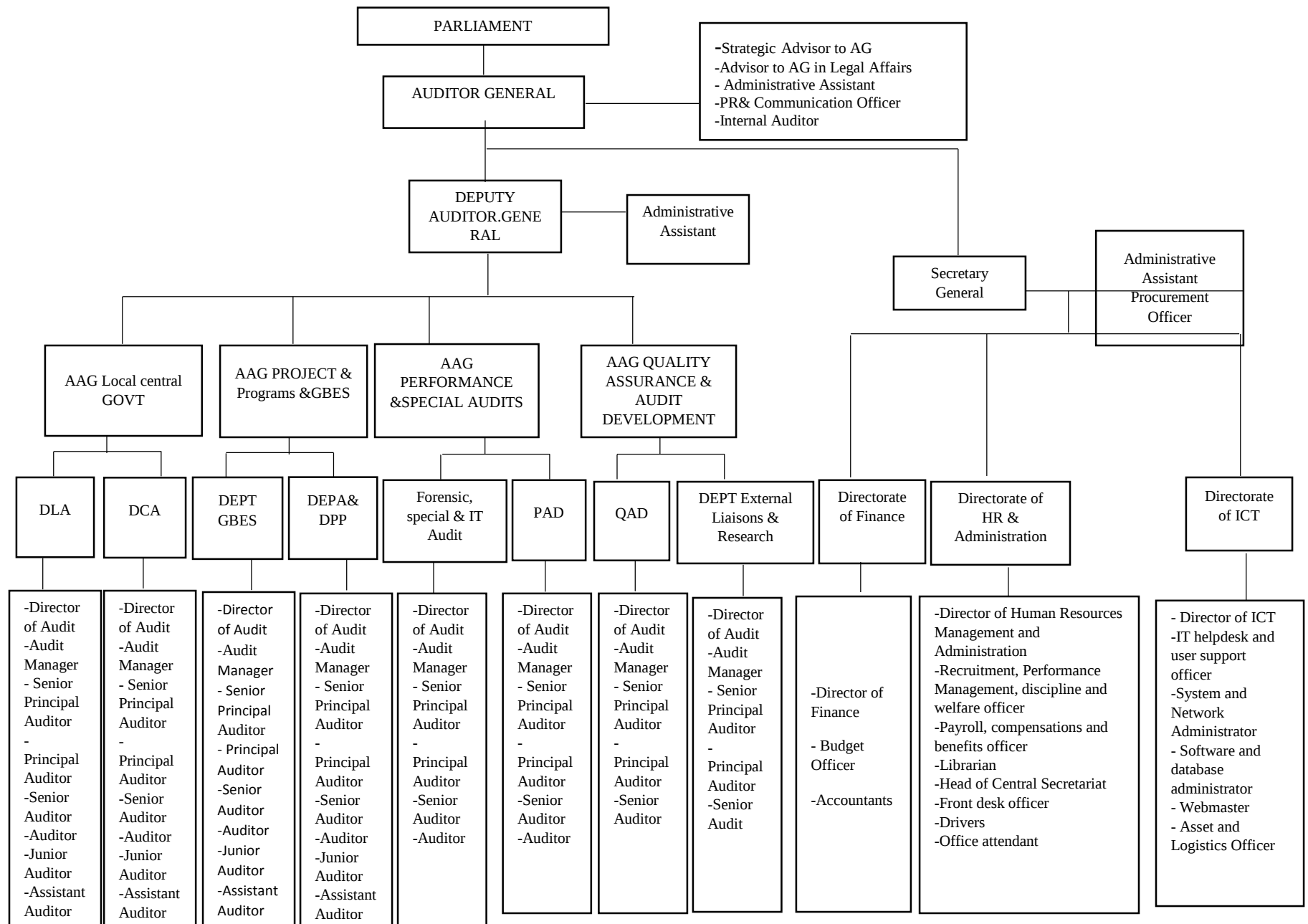
Kigali, le 01/11/2016

(sé)
BIRARO R. Obadiah
Umugenzuzi Mukuru

(sé)
BIRARO R. Obadiah
Auditor General

(sé)
BIRARO R. Obadiah
Auditeur General

UMUGEREKA WA I W'AMABWIRIZA Y'UMUGENZUZI MUKURU N° 01/11/AG/16 YO KUWA 01/11/2016 ASHYIRAHU IMBONERAHAMWE N'INCAMAKE Y'IMYANYA Y'IMIRIMO BY'URWEGO RW'UBUGENZUZI BUKURU BW'IMARI YA LETA	ANNEXE I TO AUDITOR GENERAL'S INSTRUCTIONS N° 01/11/AG/16 OF 01/11/2016 DETERMINING THE ORGANISATIONAL STRUCTURE AND SUMMARY OF JOB POSITIONS FOR THE OFFICE OF THE AUDITOR GENERAL OF STATE FINANCES	ANNEXE I DE L'INSTRUCTIONS DE L'AUDITEUR GENERAL N° 01/11/AG/16 DU 01/11/2016 DETERMINANT LA STRUCTURE ORGANISATIONNELLE ET LA SYNTHÈSE DES EMPLOIS DE L'OFFICE DE L'AUDITEUR GENERAL DES FINANCES DE L'ÉTAT
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UMUGEREKA WA II W' AMABWIRIZA Y'UMUGENZUZI MUKURU N° 01/11/AG/16 YO KUWA 01/11/2016 ASHYIRAHO IMBONERAHAMWE N'INCAMAKE Y'IMYANYA Y'IMIRIMO BY'URWEGO RW'UBUGENZUZI BUKURU BW'IMARI YA LETA	ANNEXE II TO AUDITOR GENERAL'S INSTRUCTIONS N° 01/11/AG/16 OF 01/11/2016 DETERMINING THE ORGANISATIONAL STRUCTURE AND SUMMARY OF JOB POSITIONS FOR THE OFFICE OF THE AUDITOR GENERAL OF STATE FINANCES	ANNEXE II DE L' INSTRUCTIONS DE L'AUDITEUR GENERAL N° 01/11/AG/16 DU 01/11/2016 DETERMINANT LA STRUCTURE ORGANISATIONNELLE ET LA SYNTHÈSE DES EMPLOIS DE L'OFFICE DE L'AUDITEUR GENERAL DES FINANCES DE L'ETAT
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Job Profiles for the Office of the Auditor General of State Finances, November 2016

Administrative Unit	Title of the job	Title of job positions linked to the job	Job Profiles	Proposed Jobs
Office of Auditor General	Auditor General	Auditor General	Political Appointee	1
	Strategic Advisor to AG	Strategic Advisor	Professional qualification as a certified Accountant (CPA, ACCA or any other certified Accounting qualification) with at least 10 years of experience in auditing in Supreme Audit Institution, MBA is an added advantage.	1
	Advisor to AG on Legal Affairs	Advisor to AG on Legal Affairs	Master's degree in Law with 2 years experience or Bachelors degree in Law with at least five (5) years working experience. Being Certified secretaries and Administrators or equivalent is an added value.	1
	Internal Auditor	Internal Auditor	Bachelors degree in Accounting, Finance, Part I of professional qualification recognised by IFAC (ACCA, CPA etc); with 5 years proven working experience in Audit.	1
	Administrative Assistant	Administrative Assistant	Bachelors degree in Secretarial Studies, Office Management, Public Administration, Management ; Or Diploma in Secretarial Studies, Office Management, Public Administration, Management ; or other relevant field with 3 years working experience	1
	Sub-Total			5
Office of Deputy Auditor General	Deputy Auditor General	Deputy Auditor General	Political Appointee	1
	Administrative Assistant	Administrative Assistant	Bachelors degree in Secretarial Studies, Office Management, Public Administration, Management ; Or Diploma in Secretarial Studies, Office Management, Public Administration, Management ; or other relevant field with 3 years working experience	1
Sub-Total				2
Assistant Auditor General	Assistant Auditor General Local and Central Government	Assistant Auditor General Local and Central Government	Professional qualification as a certified Accountant (CPA, ACCA or any other certified Accounting qualification) with at least 12 years of experience in auditing in Supreme Audit Institution, MBA is an added advantage.	1

Official Gazette n° 45 of 07/11/2016

Directorate of Local Government Audit	Director of Audit	Director of Local Government Audit	Professional qualification as a certified Accountant (CPA, ACCA or any other certified Accounting qualification) with at least 8 years of experience in auditing in Supreme Audit Institution, MBA is an added advantage; or 3 years in Audit Manager position. Advancement to this position will also depend on merit and ability as reflected in work performance and results that will only be basis of exceptional, excellent performance.	1
	Audit Manager	Audit Manager	Professional qualification as a certified Accountant (CPA, ACCA or any other certified Accounting qualification) with at least 6 years proven working experience in audit in Supreme Audit Institution, MBA is an added advantage; or 3 years in Senior Principal Auditor position. Advancement to this position will also depend on merit and ability as reflected in work performance and results that will only be basis of exceptional, excellent performance.	1
	Senior Principal Auditor	Senior Principal Auditor	Professional qualification as a certified Accountant (CPA, ACCA or any other certified Accounting qualification) with at least 5 years proven working experience in audit in Supreme Audit Institution, MBA is an added advantage; or 3 years in Principal Auditor position. Advancement to this position will also depend on merit and ability as reflected in work performance and results that will only be basis of exceptional, excellent performance.	2
	Principal Auditor	Principal Auditor	Accounting Professional Qualification recognised by IFAC (ACCA, CPA etc) and bachelor's degree in accounting with 4 years proven working experience in Audit or 2 years in Senior Auditor Position.	4
	Senior Auditor	Senior Auditor	Accounting Professional Qualification recognised by IFAC (ACCA, CPA etc); Or at least completed fundamental level of Accounting Professional Qualification recognised by IFAC (ACCA, CPA etc) and bachelor's degree in accounting with 3 years proven working experience in Audit or 2 years in Auditor Position.	6
	Auditor	Auditor	Accounting Professional Qualification recognised by IFAC (ACCA, CPA etc), Or at least completed 4 papers of Accounting Professional Qualification recognised by IFAC (ACCA, CPA etc) with 3 years proven working experience in Audit or 2 years in Junior Auditor Position.	5
	Junior Auditor	Junior Auditor	Accredited University degree in Accounting or Accounting Technician Qualification plus one year in Assistant Auditor Position	5
	Assistant Auditor	Assistant Auditor	Accredited University degree in Accounting or Accounting Technician Qualification	5
	S/Total			30

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Audit of Central Government Directorate	Director of Audit	Director of Central Government Audit	Professional qualification as a certified Accountant (CPA, ACCA or any other certified Accounting qualification) with at least 8 years of experience in auditing in Supreme Audit Institution, MBA is an added advantage; or 3 years in Audit Manager position. Advancement to this position will also depend on merit and ability as reflected in work performance and results that will only be basis of exceptional, excellent performance.	1
	Audit Manager	Audit Manager	Professional qualification as a certified Accountant (CPA, ACCA or any other certified Accounting qualification) with at least 6 years proven working experience in audit in Supreme Audit Institution, MBA is an added advantage; or 3 years in Senior Principal Auditor position. Advancement to this position will also depend on merit and ability as reflected in work performance and results that will only be basis of exceptional, excellent performance.	1
	Senior Principal Auditor	Senior Principal Auditor	Professional qualification as a certified Accountant (CPA, ACCA or any other certified Accounting qualification) with at least 5 years proven working experience in audit in Supreme Audit Institution, MBA is an added advantage; or 3 years in Principal Auditor position. Advancement to this position will also depend on merit and ability as reflected in work performance and results that will only be basis of exceptional, excellent performance.	2
	Principal Auditor	Principal Auditor	Accounting Professional Qualification recognised by IFAC (ACCA, CPA etc) and bachelor's degree in accounting with 3 years proven working experience in Audit or 2 years in Senior Auditor Position.	4
	Senior Auditor	Senior Auditor	Accounting Professional Qualification recognised by IFAC (ACCA, CPA etc); Or at least completed fundamental level of Accounting Professional Qualification recognised by IFAC (ACCA, CPA etc) and bachelor's degree in accounting with 3 years proven working experience in Audit or 2 years in Auditor Position.	6
	Auditor	Auditor	Accounting Professional Qualification recognised by IFAC (ACCA, CPA etc), Or at least completed 4 papers of Accounting Professional Qualification recognised by IFAC (ACCA, CPA etc) with 3 years proven working experience in Audit or 2 years in Junior Auditor Position.	5
	Junior Auditor	Junior Auditor	Accredited University degree in Accounting or Accounting Technician Qualification plus one year in Assistant Auditor Position	5
	Assistant Auditor	Assistant Auditor	Accredited University degree in Accounting or Accounting Technician Qualification	5
	S/Total			29

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Assistant Auditor General	Assistant Auditor General Project, Program and GBES	Assistant Auditor General Project, Program and GBES	Professional qualification as a certified Accountant (CPA, ACCA or any other certified Accounting qualification) with at least 12 years of experience in auditing in Supreme Audit Institution, MBA is an added advantage.	1
Audit of Public Enterprises Directorate	Director of Audit	Director of Public Enterprises Audit	Professional qualification as a certified Accountant (CPA, ACCA or any other certified Accounting qualification) with at least 8 years of experience in auditing in Supreme Audit Institution, MBA is an added advantage; or 3 years in Audit Manager position. Advancement to this position will also depend on merit and ability as reflected in work performance and results that will only be basis of exceptional, excellent performance.	1
	Audit Manager	Audit Manager	Professional qualification as a certified Accountant (CPA, ACCA or any other certified Accounting qualification) with at least 6 years proven working experience in audit in Supreme Audit Institution, MBA is an added advantage; or 3 years in Senior Principal Auditor position. Advancement to this position will also depend on merit and ability as reflected in work performance and results that will only be basis of exceptional, excellent performance.	1
	Senior Principal Auditor	Senior Principal Auditor	Professional qualification as a certified Accountant (CPA, ACCA or any other certified Accounting qualification) with at least 5 years proven working experience in audit in Supreme Audit Institution, MBA is an added advantage; or 3 years in Principal Auditor position. Advancement to this position will also depend on merit and ability as reflected in work performance and results that will only be basis of exceptional, excellent performance.	2
	Principal Auditor	Principal Auditor	Accounting Professional Qualification recognised by IFAC (ACCA, CPA etc) and bachelor's degree in accounting with 3 years proven working experience in Audit or 2 years in Senior Auditor Position.	4
	Senior Auditor	Senior Auditor	Accounting Professional Qualification recognised by IFAC (ACCA, CPA etc); Or at least completed fundamental level of Accounting Professional Qualification recognised by IFAC (ACCA, CPA etc) and bachelor's degree in accounting with 3 years proven working experience in Audit or 2 years in Auditor Position.	6
	Auditor	Auditor	Accounting Professional Qualification recognised by IFAC (ACCA, CPA etc), Or at least completed 4 papers of Accounting Professional Qualification recognised by IFAC (ACCA, CPA etc) with 3 years proven working experience in Audit or 2 years in Junior Auditor Position.	5
	Junior Auditor	Junior Auditor	Accredited University degree in Accounting or Accounting Technician Qualification plus one year in Assistant Auditor Position	5
	Assistant Auditor	Assistant Auditor	Accredited University degree in Accounting or Accounting Technician Qualification	5
	S/Total			30

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Audit of Projects and Prommes Directorate	Director of Audit	Director of Projects and Programmes	Professional qualification as a certified Accountant (CPA, ACCA or any other certified Accounting qualification) with at least 8 years of experience in auditing in Supreme Audit Institution, MBA is an added advantage; or 3 years in Audit Manger position. Advancement to this position will also depend on merit and ability as reflected in work performance and results that will only be basis of exceptional, excellent performance.	1
	Audit Manager	Audit Manager	Professional qualification as a certified Accountant (CPA, ACCA or any other certified Accounting qualification) with at least 6 years proven working experience in audit in Supreme Audit Institution, MBA is an added advantage; or 3 years in Senior Principal Auditor position. Advancement to this position will also depend on merit and ability as reflected in work performance and results that will only be basis of exceptional, excellent performance.	1
	Senior Principal Auditor	Senior Principal Auditor	Professional qualification as a certified Accountant (CPA, ACCA or any other certified Accounting qualification) with at least 5 years proven working experience in audit in Supreme Audit Institution, MBA is an added advantage; or 3 years in Principal Auditor position. Advancement to this position will also depend on merit and ability as reflected in work performance and results that will only be basis of exceptional, excellent performance.	2
	Principal Auditor	Principal Auditor	Accounting Professional Qualification recognised by IFAC (ACCA, CPA etc) and bachelor's degree in accounting with 3 years proven working experience in Audit or 2 years in Senior Auditor Position.	4
	Senior Auditor	Senior Auditor	Accounting Professional Qualification recognised by IFAC (ACCA, CPA etc); Or at least completed fundamental level of Accounting Professional Qualification recognised by IFAC (ACCA, CPA etc) and bachelor's degree in accounting with 3 years proven working experience in Audit or 2 years in Auditor Position.	6
	Auditor	Auditor	Accounting Professional Qualification recognised by IFAC (ACCA, CPA etc), Or at least completed 4 papers of Accounting Professional Qualification recognised by IFAC (ACCA, CPA etc) with 3 years proven working experience in Audit or 2 years in Junior Auditor Position.	5
	Junior Auditor	Junior Auditor	Accredited University degree in Accounting or Accounting Technician Qualification plus one year in Assistant Auditor Position	5
	Assistant Auditor	Assistant Auditor	Accredited University degree in Accounting or Accounting Technician Qualification	4
	S/Total			28

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Assistant Auditor General	Assistant Auditor General Performance Audits and Special Audits	Assistant Auditor General Performance Audits and Special Audits	Professional qualification as a certified Accountant (CPA or ACCA or CFE or Masters Degree in related field) with at least 12 years of experience in auditing in Supreme Audit Institution.	1
	Director of Audit Forensic, Special and IS/IT Audit	Director of Forensic, Special and IS/IT Audit	Certified fraud examiner (CFE), Bachelor's degree in law, with at least 8 years of experience in auditing in Supreme Audit Institution. Advancement to this position will also depend on merit and ability as reflected in work performance and results that will only be basis of exceptional, excellent performance.	
Forensic, Special and IS/IT Audit	Forensic, Special and IS/IT Audit	Forensic, Special and IS/IT Audit Manager	Certified fraud examiner (CFE), Bachelor's degree in law, with at least 6 years of experience in auditing in Supreme Audit Institution. Advancement to this position will also depend on merit and ability as reflected in work performance and results that will only be basis of exceptional, excellent performance.	1
	IT Auditor (PA)	Principal Auditor	CISA, Bachelor's degree in Computer Engineering, Electro-mechanical Engineering, or Electronics; with 2 years working experience in IT Audit	2
	Forensic Auditor (PA)	Principal Auditor	Certified fraud examiner (CFE), A Bachelor's degree in law, with at least 8 years of experience in auditing in Supreme Audit Institution. Advancement to this position will also depend on merit and ability as reflected in work performance and results that will only be basis of exceptional, excellent performance.in Accounting, Computer Science Finance, 3 years experience in audit function	1
S/Total				5
Performance Audit Directorate	Director of Audit	Director of Performance Audit	Certified government Auditor (CGA), Masters degree and any other audit qualification with at least 8 years experience in auditing in supreme audit institution. Advancement to this position will also depend on merit and ability as reflected in work performance and results that will only be basis of exceptional, excellent performance.	1
	Audit Manager	Audit Manager	Certified government Auditor (CGA), Masters degree and any other audit qualification with at least years experience in auditing in supreme audit institution. Advancement to this position will also depend on merit and ability as reflected in work performance and results that will only be basis of exceptional, excellent performance.	1
	Senior Principal Auditor	Senior Principal Auditor	Masters degree and any other audit qualification with at least 5 years experience in auditing in supreme audit institution. Advancement to this position will also depend on merit and ability as reflected in work performance and results that will only be basis of exceptional, excellent performance.	1

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	Principal Auditor	Principal Auditor	Masters degree and any other audit qualification with at least 4 years experience in auditing in supreme audit institution. Advancement to this position will also depend on merit and ability as reflected in work performance and results that will only be basis of exceptional, excellent performance.	4
	Senior Auditor	Senior Auditor	Bachol's degree and any other audit qualification with at least 3 years experience in financial audit with a supreme audit institution. Advancement to this position will also depend on merit and ability as reflected in work performance and results that will only be basis of exceptional, excellent performance.	4
	Auditor	Auditor	Bachol's degree and any other audit qualification with at least 3 years experience in financial audit with a supreme audit institution. Advancement to this position will also depend on merit and ability as reflected in work performance and results that will only be basis of exceptional, excellent performance.	4
	S/Total			15
Assistant Auditor General	Assistant Auditor General Quality Assurance Audit and Audit development	Assistant Auditor General Quality Assurance Audit and Audit development	Professional qualification as a certified Accountant (CPA, ACCA or any other certified Accounting qualification) with at least 12 years of experience in auditing in Supreme Audit Institution, MBA is an added advantage.	1
Quality Assurance Directorate	Director of Audit	Director of quality assurance departement	Professional qualification as a certified Accountant (CPA, ACCA or any other certified Accounting qualification) with at least 8 years of experience in auditing in Supreme Audit Institution, MBA is an added advantage; or 3 years in Audit Manger position. Advancement to this position will also depend on merit and ability as reflected in work performance and results that will only be basis of exceptional, excellent performance.	1
	Audit Manager	Audit Manager	Professional qualification as a certified Accountant (CPA, ACCA or any other certified Accounting qualification) with at least 6 years proven working experience in audit in Supreme Audit Institution, MBA is an added advantage; or 3 years in Senior Principal Auditor position. Advancement to this position will also depend on merit and ability as reflected in work performance and results that will only be basis of exceptional, excellent performance.	1
	Senior Principal Auditor	Senior Principal Auditor	Professional qualification as a certified Accountant (CPA, ACCA or any other certified Accounting qualification) with at least 5 years proven working experience in audit in Supreme Audit Institution, MBA is an added advantage; or 3 years in Principal Auditor position. Advancement to this position will also depend on merit and ability as reflected in work performance and results that will only be basis of exceptional, excellent performance.	1

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	Principal Auditor	Principal Auditor	Accounting Professional Qualification recognised by IFAC (ACCA, CPA etc) and bachelor's degree in accounting with 3 years proven working experience in Audit or 2 years in Senior Auditor Position.	5
	S/Total			9
External liaisons and Research Directorate	Development and training Officer (PA)	Development and training Officer (PA)	Accounting Professional Qualification recognised by IFAC (ACCA, CPA etc) and bachelor's degree in accounting with 3 years proven working experience in Audit or 2 years in Senior Auditor Position.	1
	S/Total			1
Office of Secretary General	Secretary General	Secretary General	Political Appointee	1
	Administrative Assistant	Administrative Assistant	Bachelor's degree in Secretarial Studies, Office Management, Public Administration, Management; Or Diploma in Secretarial Studies, Office Management, Public Administration, Management; or other relevant field with 3 years working experience	1
	Procurement	Procurement Officer	Bachelor's degree in Procurement, Purchase, Management, Accounting, Public Finance, Economics, Law or other relevant field qualifications related to specific domain with 3 years working experience	1
	S/Total			3
Directorate of Human Resources and Administration	Director of Departement	Director of Human Resources and Administration	Postgraduate studies degree in Human Resources Management, Organisation development, Strategic Management or its equivalent from a recognized University, 8 years experience in Human Resources Management, Organisation development function or 5 years in Senior HR position	1
	Human Resources Officer (PA)	Human Resources Officer (PA)	AO in Human Resources Management, Organisation development, Public Administration, Management; Or other relevant field with 3 year working experience in human resources services	2
	Documentation and Archives	Librarian	AO in Library and Information Science, Documentation Studies ; A1 in Library and Information Science, Documentation Studies, Or other relevant field with 3 year working experience	1
	Central Secretariat	Head of Secretary in Central Secretariat	A0 in Secretarial Studies, Office Management, Public Administration, Management; or A1 in Secretarial Studies, Office Management, Public Administration, Management; Or other relevant field with 3 year working experience	1

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	Front Desk Officer	Front Desk Officer	AO in Marketing, Public Administration , Or other relevant field with 3 year working experience	1
	Office attendant	Office attendant	3 years post primary studies, restaurant and hospitality trainings with minimum of 3 years working experience with important organisations.	1
	Driver	Driver Operations	3 post primary and B Category driving licence with good driving record and mecanichal skills; Fluent in Kinyarwanda, basic English and French. Courtesey and Discretion	3
	S/Total			10
Directorate of ICT	Director of Departement	Director of ICT	AO in Computer Sciences, Computer Engineering, Electro-mechanical Engineering, or Electronics; with minimum of seven (7) years working experience in managerial position	1
	ICT Officer	ICT Officer	AO in Computer Engineering, Electro-mechanical Engineering, or Electronics; with 2 years working experience	4
	Estate and Logistic Officer	Estate and Logistic Officer	A1 in electromecanics, electricity, electronics, with the same background at A2 level with 2 years working experience	1
	S/Total			6
Directorate of Finance	Director of Departement	Director of Finance Department	Postgraduate studies in Public Finance, Accounting, Management specializing in Finance/Accounting, plus Professional Qualification recognized by IFAC(ACCA, CPA) with 3 year working experience or A0 Public Finance, Accounting, Management specialized in Finance/Accounting with 5 year working experience, or 2 years in senior position	1
	Accounting	Accountant	A0 in Public Finance, Accounting, Management specializing in Finance/Accounting, plus Professional Qualification recognized by IFAC(ACCA, CPA) with 5 year working experience or A0 Public Finance, Accounting, Management specialized in Finance/Accounting with 5 year working experience, or 2 years in senior position	2
	Budget Officer	Budget Officer	A0 in Public Finance, Accounting, Management specializing in Finance/Accounting, plus Professional Qualification recognized by IFAC(ACCA, CPA) with 5 year working experience or A0 Public Finance, Accounting, Management specialized in Finance/Accounting with 5 year working experience, or 2 years in senior position	1
	S/Total			4
	Grand Total			177

**INGINGO Z'INGENZI Z'URWANDIKO RWA GATWAKAZI Domitille RUSABA
GUHINDURA IZINA**

Uwitwa **GATWAKAZI Domitille**, utuye mu Mudugudu wa Kamayenga, mu Kagari ka Gasheke, Umurenge wa Bushenge, Akarere ka Nyamasheke, mu Ntara y'Iburengerazuba; yasabye kwemererwa guhindura amazina ye **GATWAKAZI Domitille** akitwa **BAYISENGE Domitille** mu irangamimerere ye.

Impamvu atanga ni uko iryo zina rishingiye ku moko rikanamutera ipfunwe ku buryo adashobora kurivuga igihe cyose bibaye ngombwa kuvuga umwirondoro we.

Akaba asaba kwemererwa binyuze mu nzira zikurikije amategeko, guhindura amazina ye **GATWAKAZI Domitille** akayasimbuza **BAYISENGE Domitille** mu gitabo cy'irangamimerere kirimo inyandiko ye y'ivuka.

ICYEMEZO N° 015/RBO/2015 GIHA UBUZIMAGATOZI UMURYANGO “UMUCYO MINISTRIES”

Twebwe, Prof. SHYAKA Anastase, Umuyobozi Mukuru w’Ikigo cy’Igihugu Gishinzwe Imiyoborere,

Dushingiye ku Itegeko n° 06/2012 ryo ku wa 17/02/2012 rigena imitunganyirize n’imikorere by’imiryango ishingiyeye ku idini, cyane cyane mu ngingo zaryo za 21 na 22;

Dushingiye kandi ku busabe bw’ubuzimagatozi bw’Umuryango **UMUCYO MINISTRIES** asaba ubuzimagatozi;

Tumaze kubona ko uyu muryango wujuje ibisabwa byose kugira ngo Umuryango ushingiyeye ku idini uhabwe ubuzimagatozi nk’uko biteganywa n’itegeko ryavuzwe hejuru;

Duhaye ubuzimagatozi umuryango **UMUCYO MINISTRIES**.

Bikorewe i Kigali, ku wa 02/07/2015

(sé)
Prof. SHYAKA Anastase
Umuyobozi Mukuru

Rwanda Governance Board (RGB)
Ikigo cy'Igihugu Gishinzwe Imiyoborere
Office Rwandais de la Gouvernance

CERTIFICATE OF COMPLIANCE

This is to certify that **CONGREGATION DES RELIGIEUSES DE L'ASSOMPTION AU RWANDA** is a Religious-Based Organization legally operating in Rwanda granted legal personality through ARRETE ROYAL du 09/03/1955 and has fulfilled all requirements for compliance with the new law number 06/2012 of 17/02/2012 governing the organization and the functioning of national non-governmental organizations.

Done at Kigali, on 29/09/2015

(sé)
Professor SHYAKA Anastase
Chief Executive Officer

Annex: DETAILS OF THE LEGAL PERSONALITY FOR RELIGIOUS BASED ORGANIZATION

Name of Organization: CONGREGATION DES RELIGIEUSES DE L'ASSOMPTION AU RWANDA

Head Quarters/ Address: KICUKIRO District

The Legal Representative: SR. NZABAKURANA MARTHE

Deputy Legal Representative: SR. NYIRAMIRUHO SOLINE

Legal Personality n° ARRETE ROYAL du 09/03/1955

Certificate of Compliance issued by RWANDA GOVERNANCE BOARD

Date of issue: 29/09/2015

Type of Organization: RBO

Mission: Evangelism, Education and Health

**(sé)
Prof. SHYAKA Anastase
CEO / RGB**

**ICYEMEZO CY'UBUZIMAGATOZI BW'UMURYANGO NYARWANDA UTARI UWA
LETA N° 001/RGB/NGO/2016**

Twebwe, Prof. SHYAKA Anastase, Umuyobozi Mukuru w'Ikigo cy'Igihugu Gishinzwe Imiyoborere,

Dushingiye ku Itegeko n° 04/2012 ryo ku wa 17/02/2012 rigena imitunganyirize n'imikorere by'imiryango nyarwanda itari iya Leta, cyane cyane mu ngingo zaryo za 22 na 23;

Tumaze gusuzuma ubusabe bwawo tugasanga wujuje ibisabwa kugira ngo umuryango nyarwanda utari uwa Leta uhabwe ubuzimagatozi;

Duhaye ubuzimagatozi umuryango **ORGANISATION POUR L'ENSEIGNEMENT A PROGRAMME BELGE AU RWANDA.**

Bikorewe i Kigali, ku wa 10/08/2016

(sé)
Prof. SHYAKA Anastase
Umuyobozi Mukuru

**Annex: DETAILS OF THE LEGAL PERSONALITY FOR NATIONAL NON
GOVERNMENTAL ORGANIZATION**

**Name of Organization: ORGANISATION POUR L'ENSEIGNEMENT A PROGRAMME
BELGE AU RWANDA**

Head Quarters/ Address: NYARUGENGE DISTRICT

The Legal Representative: TONY SAEGERMAN

Deputy Legal Representative: MUTEMBE DANNY

Legal Personality n° 001/RGB/NGO/2016 issued by RWANDA GOVERNANCE BOARD

Date of issue: on 10/08/2016

Type of Organization: NGO

Mission: EDUCATION

**(sé)
Prof. SHYAKA Anastase
CEO / RGB**

**ICYEMEZO CY'UBUZIMAGATOZI BW'UMURYANGO NYARWANDA UTARI UWA
LETA N° 011/RGB/NGO/2016**

Twebwe, Prof. SHYAKA Anastase, Umuyobozi Mukuru w'Ikigo cy'Igihugu Gishinzwe Imiyoborere,

Dushingiye ku Itegeko n° 04/2012 ryo ku wa 17/02/2012 rigena imitunganyirize n'imikorere by'imiryango nyarwanda itari iya Leta, cyane cyane mu ngingo zaryo za 22 na 23;

Tumaze gusuzuma ubusabe bwawo tugasanga wujuje ibisabwa kugira ngo umuryango nyarwanda utari uwa Leta uhabwe ubuzimagatozi;

Duhaye ubuzimagatozi umuryango **ASSOCIATION RWANDAISE POUR L'EDUCATION ET LE DEVELOPPEMENT COMMUNAUTAIRE (AREDEC).**

Bikorewe i Kigali, ku wa 26/08/2016

(sé)
Prof. SHYAKA Anastase
Umuyobozi Mukuru

**Annex: DETAILS OF THE LEGAL PERSONALITY FOR NATIONAL NON
GOVERNMENTAL ORGANIZATION**

Name of Organization: ASSOCIATION RWANDAISE POUR L'EDUCATION ET LE
DEVELOPPEMENT COMMUNAUTAIRE (AREDEC)

Head Quarters/ Address: GASABO DISTRICT

The Legal Representative: SEMAVENGE CYPRIEN

Deputy Legal Representative: FIFI CHANTAL

Legal Personality n° 011/RGB/NGO/2016

Issued by RWANDA GOVERNANCE BOARD **on** 26/08/2016

Type of Organization: NGO

Mission: EDUCATION

(sé)
Prof. SHYAKA Anastase
CEO / RGB

**ICYEMEZO N°RCA/0283/2016 CYO KUWA 10/05/2016 GIHA UBUZIMAGATOZI
«COOPERATIVE DES TAXIMEN VELO DE RWERU» (COTAVRWE)**

Umuyobozi w'Ikigo cy'Igihugu gishinzwe guteza imbere Amakoperative;

Ashingiye ku Itegeko n° 50/2007 ryo kuwa 18 Nzeri 2007 rigena ishyirwaho, imiterere n'imikorere y'Amakoperative mu Rwanda, nk'uko ryahinduwe kandi ryujijwe kugeza ubu, cyane cyane mu ngingo yaryo ya 23, igika cya 3;

Ashingiye ku Itegeko n° 48/2013 ryo kuwa 28/06/2013 rishyiraho Ikigo cy'Igihugu gishinzwe guteza imbere Amakoperative, cyane cyane mu ngingo yaryo ya 3, igika cya 2;

Abisabwe na Perezida wa Koperative « **COTAVRWE**» ifite icyicaro i Batima, Umurenge wa Rweru, Akarere ka Bugesera, Intara y'Iburasirazuba;

YEMEJE:

Ingingo ya mbere:

Koperative « **COTAVRWE**» ifite icyicaro i Batima, Umurenge wa Rweru, Akarere ka Bugesera, Intara y'Iburasirazuba, ihawe ubuzimagatozi.

Ingingo ya 2:

Koperative « **COTAVRWE**» igamije guteza imbere ubukerarugendo bushingiye ku muco gakondo nyarwanda n'ubukorikori (kuboha, kubaza amashusho...). Ntiyemerewe gukora indi mirimo inyuranye n'iyi iherewe ubuzimagatozi keretse ibanje kubisaba ikanabihirwa uburenganzira.

Ingingo ya 3:

Koperative « **COTAVRWE**» itegetswe gutangaza iki Cyemezo mu Igazeti ya Leta ya Repubulika y'u Rwanda mu gihe kitarenze iminsi mirongo itatu (30) ikimara kugihabwa.

Kigali, kuwa 10/05/2016

(Sé)

MUGABO Damien

Umuyobozi w'Ikigo cy'Igihugu gishinzwe guteza imbere Amakoperative

**ICYEMEZO N°RCA/0424/2016 CYO KUWA 14/07/2016 GIHA UBUZIMAGATOZI
«KOPERATIVE Y'ABAVUMVU BA HUYE» (KOPABUHU)**

Umuyobozi w'Ikigo cy'Igihugu gishinzwe guteza imbere Amakoperative;

Ashingiye ku Itegeko n° 50/2007 ryo kuwa 18 Nzeri 2007 rigena ishyirwaho, imiterere n'imikorere y'Amakoperative mu Rwanda, nk'uko ryahinduwe kandi ryujijwe kugeza ubu, cyane cyane mu ngingo yaryo ya 23, igika cya 3;

Ashingiye ku Itegeko n° 48/2013 ryo kuwa 28/06/2013 rishyiraho Ikigo cy'Igihugu gishinzwe guteza imbere Amakoperative, cyane cyane mu ngingo yaryo ya 3, igika cya 2;

Abisabwe na Perezida wa Koperative « **KOPABUHU**» ifite icyicaro i Nyakagezi, Umurenge wa Huye, Akarere ka Huye, Intara y'Amajyepfo;

YEMEJE:

Ingingo ya mbere:

Koperative « **KOPABUHU**» ifite icyicaro i Nyakagezi, Umurenge wa Huye, Akarere ka Huye, Intara y'Amajyepfo, ihawe ubuzimagatozi.

Ingingo ya 2:

Koperative « **KOPABUHU**» igamije guteza imbere ubworozi bw'inzuki. Ntiyemerewe gukora indi mirimo inyuranye n'iyi ihereye ubuzimagatozi keretse ibanje kubisaba ikanabihirwa uburenganzira.

Ingingo ya 3:

Koperative « **KOPABUHU**» itegetswe gutangaza iki Cyemezo mu Igazeti ya Leta ya Repubulika y'u Rwanda mu gihe kitarenze iminsi mirongo itatu (30) ikimara kugihabwa.

Kigali, kuwa 14/07/2016

(Sé)

MUGABO Damien

Umuyobozi w'Ikigo cy'Igihugu gishinzwe guteza imbere Amakoperative

**ICYEMEZO N°RCA/1137/2009 CYO KUWA 14/09/2009 GIHA UBUZIMAGATOZI
«COOPERATIVE DE TRANSPORT AU MOYEN DE TAXIS – VELOS DE GASHORA»
(COTAVEGA URUMURI)**

Umuyobozi w'Ikigo cy'Igihugu gishinzwe guteza imbere Amakoperative;

Ashingiye ku Itegeko n° 50/2007 ryo kuwa 18 Nzeri 2007 rigena ishyirwaho, imiterere n'imikorere y'Amakoperative mu Rwanda, nk'uko ryahinduwe kandi ryujijwe kugeza ubu, cyane cyane mu ngingo yaryo ya 23, igika cya 3;

Ashingiye ku Itegeko n° 16/2008 ryo kuwa 11/06/2008 rishyiraho Ikigo cy'Igihugu gishinzwe guteza imbere Amakoperative, cyane cyane mu ngingo yaryo ya 3, igika cya 2;

Abisabwe na Perezida wa Koperative « **COTAVEGA URUMURI**» ifite icyicaro i Biryogo, Umurenge wa Gashora, Akarere ka Bugesera, Intara y'Iburasirazuba, mu rwandiko rwe rwo kuwa 21 Werurwe 2009;

YEMEJE:

Ingingo ya mbere:

Koperative « **COTAVEGA URUMURI**» ifite icyicaro i Biryogo, Umurenge wa Gashora, Akarere ka Bugesera, Intara y'Iburasirazuba, ihawe ubuzimagatozi.

Ingingo ya 2:

Koperative « **COTAVEGA URUMURI**» igamije gutanga serivisi zijyanye no gutwara abantu n'ibintu hakoreshejwe amagare. Ntiyemerewe gukora indi mirimo inyuranye n'iyi iherewe ubuzimagatozi keretse ibanje kubisaba ikanabiherwa uburenganzira.

Ingingo ya 3:

Iki Cyemezo kigira agaciro guhera umunsi cyatangarijweho mu Igazeti ya Leta ya Repubulika y'u Rwanda.

Kigali, kuwa 14/09/2009

(Sé)

MUGABO Damien

Umuyobozi w'Ikigo cy'Igihugu gishinzwe guteza imbere Amakoperative

**ICYEMEZO N°RCA/0463/2015 CYO KU WA 29/06/2015 GIHA UBUZIMAGATOZI
KOPERATIVE « DUKORANUMURAVA»**

Umuyobozi w'Ikigo cy'Igihugu gishinzwe guteza imbere Amakoperative;

Ashingiye ku Itegeko n° 50/2007 ryo kuwa 18 Nzeri 2007 rigena ishyirwaho, imiterere n'imikorere y'Amakoperative mu Rwanda, nk'uko ryahinduwe kandi ryujijwe kugeza ubu, cyane cyane mu ngingo yaryo ya 23, igika cya 3;

Ashingiye ku Itegeko n° 48/2013 ryo kuwa 28/06/2013 rishyiraho Ikigo cy'Igihugu gishinzwe guteza imbere Amakoperative, cyane cyane mu ngingo yaryo ya 3, igika cya 2;

Abisabwe na Perezida wa Koperative « **DUKORANUMURAVA**» ifite icyicaro i Ramba, Umurenge wa Mata, Akarere ka Nyaruguru, Intara y'Amajyepfo;

YEMEJE:

Ingingo ya mbere:

Koperative « **DUKORANUMURAVA**» ifite icyicaro i Ramba, Umurenge wa Mata, Akarere ka Nyaruguru, Intara y'Amajyepfo, ihawe ubuzimagatozi.

Ingingo ya 2:

Koperative « **DUKORANUMURAVA**» igamije guteza imbere uburuzi bw'imyaka (amasaka n'ibishyimbo). Ntiyemerewe gukora indi mirimo inyuranye n'iyi iherewe ubuzimagatozi keretse ibanje kubisaba ikanabihirwa uburenganzira.

Ingingo ya 3:

Koperative « **DUKORANUMURAVA** » itegetswe gutangaza iki Cyemezo mu Igazeti ya Leta ya Repubulika y'u Rwanda mu gihe kitarenze iminsi mirongo itatu (30) ikimara kugihabwa.

Kigali, kuwa 29/06/2015

(Sé)

MUGABO Damien

Umuyobozi w'Ikigo cy'Igihugu gishinzwe guteza imbere Amakoperative

**ICYEMEZO N°RCA/0493/2016 CYO KUWA 13/10/2016 GIHA UBUZIMAGATOZI
«NYABIHU BEEKEEPERS COOPERATIVE UNION» (NBCU)**

Umuyobozi w'Ikigo cy'Igihugu gishinzwe guteza imbere Amakoperative;

Ashingiye ku Itegeko n° 50/2007 ryo kuwa 18 Nzeri 2007 rigena ishyirwaho, imiterere n'imikorere y'Amakoperative mu Rwanda, nk'uko ryahinduwe kandi ryujijwe kugeza ubu, cyane cyane mu ngingo yaryo ya 23, igika cya 3;

Ashingiye ku Itegeko n° 48/2013 ryo kuwa 28/06/2013 rishyiraho Ikigo cy'Igihugu gishinzwe guteza Imbere Amakoperative, cyane cyane mu ngingo yaryo ya 3, igika cya 2;

Abisabwe na Perezida w'Ihuriro « **NBCU** » ifite icyicaro i Rega, Umurenge wa Bigogwe, Akarere ka Nyabihu, Intara y'Iburengerazuba;

YEMEJE:

Ingingo ya mbere:

Ihuriro « **NBCU** » rifite icyicaro i Rega, Umurenge wa Bigogwe, Akarere ka Nyabihu, Intara y'Iburengerazuba, ihawe ubuzimagatozi.

Ingingo ya 2:

Ihuriro « **NBCU** » rigamije guteza imbere ubworozi bw'inzuki. Ntiryemerewe gukora indi mirimo inyuranye n'iyi riherewe ubuzimagatozi keretse ribanje kubisaba rikanabihirwa uburenganzira.

Ingingo ya 3:

Ihuriro « **NBCU** » ritegetswe gutangaza iki Cyemezo mu Igazeti ya Leta ya Repubulika y'u Rwanda mu gihe kitarenze iminsi mirongo itatu (30) rikimara kugihabwa.

Kigali, kuwa 13/10/2016

(Sé)

MUGABO Damien

Umuyobozi w'Ikigo cy'Igihugu gishinzwe guteza imbere Amakoperative