

## AFRICA NEW LIFE MINISTRIES v MUKAKALISA

[Rwanda URUKIKO RUKURU – RCA00086/2020/HC/KIG (Kabagambe, P.J.) 18 Werurwe 2021]

*Itegeko rigenga amasezerano – Amasezerano y’akazi – Amasezerano atanditse yunganiwe n’ibindi bimenyetso bicukumbuye – Amasezerano y’akazi ka “consultance” ntagomba buri gihe kuba yanditse – Uwakorewe ako kazi kandi agakoresha umusaruro wakavuyemo, ntiyakwitwaza ko nta masezerano bagiranye nuwakoze ako kazi ngo yange kumuha igihembo kandi yaragakuyemo inyungu.*

**Incamake y’ikibazo:** Uru rubanza rwatangiriye Mukakalisa arega Dr Kagali na Africa New Life Ministries mu Rukiko Rwisumbuye rwa Nyarugenge, asaba kwishyurwa igihembo cyo ku kazi ka “Consultance”; ubwo yabigiraga umushinga w’ubwishingizi bw’ubuvuzi bw’abakozi babo n’imiryango yabo, ukaba warugamije kugabanya amafaranga yakoreshwaga mu bwishingizi bw’abakozi akava ku mafaranga 108,910,372 Frw yatangwaga buri mwaka mu ma sosiyeti y’ubwishingizi akagera kuri 67,307,376Frw. Avuga ko ako kazi kagaragazwa na email yandikiranye Dr Kagali, Asaba ko yahabwa igihembo cya 30% ya 108,910,372Frw hakiyongeraho indishyi zitandukanye.

Dr Kagali yiregura avuga ko nta masezerano y’akazi ka consultance yagiranye na Mukakalisa avuga kandi ko nta n’ikimenyetso yagaragariye Urukiko cyerekana ko Kagali ahagarariye Afira Life Ministries.

Afira new Life Ministries ivuga ko nta mpamvu yo gukurikiranwa mu Rukiko ngo inishyuzwe amafaranga itazi aho aturuka kuko nta masezerano yagiranye na Mukakalisa. Soras Ag Ltd yagobokeshejwe ku gahato kugira ngo isobanure impamvu yatanze amakuru yari ibikiye umukiriya wayo Africa Life iyaha Mukakalisa wari umukozi wayo ubu akaba abasiragiza mu manza nta mpamvu.

Urukiko Rwisumbuye mu rubanza RC01094/2018/TGI/NYGE rwemeje kwakira ikirego cyatanzwe na Mukakalisa, rwemeza ko gifite ishingiro; rwemeje ko ikirego kiregera kwiregura cyatanzwe na Africa New Life nta shingiro gifite; rwemeje kandi rutegeka ko Africa New Life igomba gufatanyana na Dr Kagali kwishyura Mukakalisa igihembo cy’akazi yakoze n’indishyi zitandukanye.

Africa New Life ministries ntiyishimiye imikirize y’urubanza, irujuririra mu Rukiko Rukuru ivuga ko urukiko rutasuzumye ibibazo rwashyikirizwe na Africa New Life Ministries kugira ngo rubifateho umwanzuro; avuga kandi Umucamanza wabanje yitiranyije ibintu uko bitari, avuga na none ko Umucamanza yakoresheje itegeko n’ingingo bitakiriho ategeka Africa New Life Ministries kwishyura bidafite aho bikomoka; isaba kandi no gusuzuma ishingiro ry’indishyi yaciwe.

Dr Kagali we asaba gusuzuma inzitizi y’iburabubasha n’inzitizi yo kutakira ikirego kubera kubura inyungu zo kurega, gusuzuma niba yaba yaragiranye amasezerano y’akazi ka Consultancy na Mukakarisa; gusuzuma niba Urukiko rukwiye gutegeka Mukakarisa gutanga indishyi zo gushora Dr Kagali mu manza.

Mukakalisa yatanze ubujurire bwuririye ku bundi asaba indishyi z’ubukererwe.

Urukiko Rukuru mu rubanza RCA00086/2020/HC/KIG rwemeje ko Mukakalisa afite inyungu zo kurega, kuko yaregeye amasezerano atanditse yakoranye na Dr Kagali, ku nyungu za Africa New Life Ministries.

Ku bijyanye no kumenya niba Urukiko Rwisumbuye rutarasuzumye ibibazo rwashyikirijwe na Africa New Life ministries, Urukiko Rukuru rwemeje ko nta shingiro byahabwa kuko rwasanze Urukiko rubanza rwarasubije ibibazo bya Africa New Life, nubwo itemeranya n’urukiko ku isesengura rwakoze.

Ku bijyanye no kumenya niba Dr. Kagali yaragiranye amasezerano y'akazi ka Consultancy na Mukakarisa no kumenya niba email zakoreshejwe hagati ya Dr Kagali na Mukakalisa byatuma Africa New Life igira inshingano ku byakozwe hagati yabo, Urukiko rwemeje ko ibyakozwe na Mukakalisa na Dr Kagali byagiriye inyungu Africa New Life Ministries, bityo ko Urukiko Rwisumbuye nta kosa urukiko Rwisumbuye rwa Nyarugenge rwakoze mu kwemeza ko Africa New Life Ministries ifatanyana na Dr Kagali wari ufitanye amasezerano atanditse na Mukakalisa gufatanyana kumwishyura ku kazi yabakoreye.

Ku kibazo cyo kumenya niba Urukiko rwaritiraniye ibintu uko bitari, Urukiko rwemeje ko nta kwitiranyana ibintu kwabayeho kuko urukiko rwashingiye ku bimenyetso bitandukanye rugaragaza ko koko Mukakalisa yakoreye inyigo Africa New Life Ministries ijyanye no kuvuza abakozi bayo, kandi ikaba ariyo ikoresha.

Urukiko rukuru rwemeje na none ko ko Urukiko Rwisumbuye rutagombaga gukoresha ngingo ya 258 y'igitabo cya gatatu cy'urwunge rw'amategeko mbonezamubano mu gutanga indishyi kuko iryo tegeko ryavanweho ariko zagombaga gutangwa hashingiye ku yandi Mategeko.

Ku bijyanye n'ubujurire bwuririye ku bundi bwa Mukakalisa, Urukiko rwemeje ko nta shingiro bufite.

**Incamake y'icyemezo:1.** Amasezerano y'akazi ka “consultance” ntagomba buri gihe kuba yanditse. Bityo uwakorewe ako kazi kandi ukoresha umusaruro wakavuyemo, ntiyakwitwaza ko nta masezerano bagiranye nuwakoze ako kazi ngo yange kumuha igihembo kandi yaragakuyemo inyungu.

2. Amasezerano atanditse ntabwo abyara inyungu kuko nyine ntabwo aba yanditse ngo aziteganye kandi nta nubwo agaragaza igihe aba yaratangiriye ngo icyo gihe gihereho izo nyungu zibarwa.

3. Urubanza rwajuririwe rwashingiye ku Itegeko ritariho ariko rutanga uburenganzira buteganyijwe n'andi mateko, birakosorwa mu bujurire hagashingirwa ku mategeko nyayo.

**Ubujurire nta shingiro bufite.**

**Amategeko yashingiweho:**

Itegeko N°30/2018 ryo ku wa 02/06/2018 rigena ububasha bw'inkiko, ingingo ya 81.

**Nta manza zifashishijwe.**

## **Urubanza**

### **I. IMITERERE Y'URUBANZA**

[1] Uru rubanza rwatangiriye mu Rukiko Rwisumbuye rwa Nyarugenge, Mukakalisa Béatrice arega Dr Kagali Samuel na Africa New Life Ministries, asaba kwishyurwa igihembo cyo ku kazi ka “Consultance”; avuga ko batamuhaye igihembo cy'imirimo yabakoreye ya consultance ubwo yabigiraga umushinga w'ubwishingizi bw'ubuvuzi bw'abakozi babo bagera kuri 188 n'ababo bagera 342 (abagore n'abana), umushinga wagombaga gushyikirizwa inama y'ubutegetsi ya Africa New Life, ukaba warugamije kugabanya amafaranga yakoreshejwe mu bwishingizi bw'abakozi akava ku mafaranga 108,910,372Frw yatangwaga buri mwaka mu ma sosiyeti y'ubwishingizi akagera kuri 67,307,376Frw. Ko ku wa 21/05/2017 Mukakalisa Béatrice yahise ashikiriza Dr Kagali Samuel inyigo y'umushinga hanyuma bagenda bakorana, banungurana ibitekerezo kugeza ubwo umushinga wemewe unashyirwa mu bikorwa bikagaragazwa na email bandikiranye, ntibamwishyura. Asaba ko

yahabwa igihembo cya 30% ya 108,910,372 Frw angana na 36,303,460 Frw hakiyongeraho indishyi zingana na 10,000,000Frw kuko iki kibazo kigiye kumara imyaka ibiri (2), agahabwa 1,000,000Frw y'ikurikirana rubanza na miliyoni eshatu (3,000,000Frw) z'igihembo cy'Avoka, no gusubizwa amagarama y'urubanza angana n'ibihumbi makumyabiri 20,000 Frw, yose hamwe akaba 46,323,460Frw.

[2] Mu mwanzuro wa Dr Kagali Samuel avuga ko nta masezerano y'akazi ka consultance Mukakalisa Béatrice yagiranye na we ndetse nta n'ikimenyetso yagaragarije Urukiko cyerekana ko Gakali Samuel ahagarariye Afira Life Ministries ; ibi bigashimangirwa na none na Africa Life Ministries ivuga ko nta mpamvu yo gukurikiranwa mu Rukiko ngo inishyuzwe amafaranga itazi aho aturuka kuko nta masezerano yagiranye na Mukakalisa Béatrice. Mu mwanzuro wa Dr Kagali Samuel yatanze ikirego kiregera kwiregura asaba ko Mukakalisa Béatrice yamuha indishyi z'akababaro zo kumushora mu manza, ndetse akanamwishyura n'amafaranga y'igihembo cya Avoka.

[3] Muri uru rubanza hagobokeshejwe ku gahato Soras Ag Ltd kugira ngo isobanure impamvu yatanze amakuru yari ibikiye umukiriya wayo Africa Life Ministries iyaha Mukakalisa Béatrice wari umukozi wayo ubu akaba abasiragiza mu manza nta mpamvu.

[4] Mbere yo kwinjira mu mizi y'urubanza, Dr Kagali Samuel na Africa Life Ministries batanze inzitizi yo kutakira ikirego kuko Mukakalisa Béatrice nta bubasha, inyungu n'ubushobozi bwo kurega no kumenya niba urukiko rufite ububasha bwo kuburanisha uru rubanza.

[5] Urukiko rufata icyemezo ko Mukakalisa Béatrice afite ububasha inyungu n'ubushobozi bwo kurega ndetse ko urukiko rufite ububasha bwo kuburanisha uru rubanza, bikaba binakosowe aho mu cyemezo cy'Urukiko hibagiranye kwandika ko Mukakalisa Béatrice afite inyungu muri uru rubanza ariko bigaragara ko mu gika cya 11 cy'icyemezo cyafashwe ku wa 26/07/2019 byanditswemo ko Mukakalisa Béatrice afite inyungu muri uru rubanza.

[6] Urukiko rwisumbuye rwa Nyarugenge rwemeye kwakira ikirego cyatanzwe na Mukakalisa Béatrice, rugisuzumye rusanga gifite ishingiro; rwemeje ko ikirego kiregera kwiregura cyatanzwe na Africa New Life nta shingiro gifite; rwemeje kandi rutegeka ko Africa New Life igomba gufatanya na Dr Kagali Samuel kwishyura Mukakalisa Béatrice 36.303.460 Frw+670.000Frw; rwemeje ko Africa New Life igomba gufatanya na Kagali Samuel kwishyura Soras Ag Ltd amafaranga angana n'ibihumbi magana atanu (500.000Frw) y'igihembo cya Avoka.

[7] Africa New Life ministries ntiyishimiye imikirize y'urubanza, irujuririra ivuga ko urukiko rutasuzumye ibibazo rwashyikirizwe na Africa New Life Ministries mu rubanza rwa mbere kugira ngo rubifateho umwanzuro; kandi umucamanza yakurikije email yo kuwa 21/05/2017 no kuwa 09/06/2017, yemeza ko ubwo buryo bwa Email ko aribwo buryo bwakoreshwaga hagati ya Dr. Kagali Samuel n'inama y'Ubutegetsi ngo mukubagaragariza aho umushinga ugeze, kandi sibyo; ikindi Umucamanza yitiranyije ibintu uko bitari mu rubanza, cyane cyane mu gika cya 21; Umucamanza yakoresheje itegeko n'ingingo bitakiriho (Ingingo ya 258 y'Igitabo cya gatatu cy'urwunge rw'amategeko mbonezamubano) yemeza Africa New Life Ministries inshingano yo kwishyura idafite aho ikomoka; isaba kandi gusuzuma ibijyanye n'indishyi z'ikurikiranarubanza n'igihembo cy'avoka.

[8] Mukakalisa Béatrice yatanze ubujurire bwuririye ku bundi asaba kwishyurwa 36.000.000×3 kubera ko Africa New Life Ministries imaze imyaka itatu ikoresha umushinga yabakoreye ; asaba kandi gusuzuma ishingiro ry'indishyi za 10.000.000frw yari yasabwe ku rwego rwa mbere, n'amafaranga y'ikurikirana rubanza n'igihembo cy'Avocat mu bujurire.

[9] Dr Kagali asaba gusuzuma inzitizi y'iburabubasha n'inzitizi yo kutakira ikirego kubera kubura inyungu zo kurega, gusuzuma niba yaba yaragiranye amasezerano y'akazi ka Consultancy na

Mukakarisa Beatrice ; gusuzuma niba Urukiko rukwiye gutegeka Mukakarisa Beatrice gutanga indishyi zo gushora Dr Kagali Samuel mu manza.

[10] Ibibazo bigomba gusuzumwa mu rubanza ari ukumenya niba inzitizi y'iburabubasha n'inzitizi yo kutakira ikirego kubera kubura inyungu zo kurega zifite ishingiro; kumenya niba urukiko rutasuzumye ibibazo rwashyikirijwe na Africa New Life ministries; gusuzuma niba Dr. Kagali Samuel yaba yaragiranye amasezerano y'akazi ka Consultancy na Mukakarisa Beatrice no kumenya niba email zakoreshejwe hagati ya Dr Kagali Samuel na Mukakarisa Beatrice byatuma Africa New Life igira inshingana kubyakozwe hagati yabo, gusuzuma indishyi zisabwa mu rubanza.

## **II. ISESENGURA RY'IBIBAZO BIGIZE URUBANZA**

**Gusuzuma inzitizi y'iburabubasha n'inzitizi yo kutakira ikirego kubera kubura inyungu zo kurega**

[11] Abahagarariye Dr Kagali Samuel bavuga ko urukiko rwisumbuye rwa Nyarugenge rutari rufite ububasha bwo kuburanisha uru rubanza kandi na Mukakarisa Beatrice nta nyungu yari afite zo kurega Dr Kagali Samuel, kuko nta masezerano yagaragaje avuga ko bari bafitanye. Ko mu mwanzuro no mu rubanza mu mizi, Dr Kagali Samuel yagaragaje ko nta masezerano y'akazi ka consultance yagira nye Mukakarisa Béatrice haba ku giti cye cyangwa ahagarariye Africa New Life Ministries kuko nta bubasha abifiye. Akaba ariho yashingiye atanga inzitizi yo kutakira ikirego ngo gisuzumwe mu mizi ku mpamvu zo kuba Mukakarisa Béatrice nta nyungu yarafite mu rubanza kuko arega atagaragara amasezerano yashingiyeho nk'ikimenyetso simusiga akomoramwo inyungu zari gutuma arega Dr Kagali Samuel, ndetse akomeza abishingiraho atanga indi nzitizi ijyanye n'iburabubasha bw'urukiko avuga ko imitere y'amasezerano Mukakarisa Beatrice avuka ko yagiranye na Dr Kagali Samuel ari aya consultance kandi ayo masezerano muri Rusange aba afite imiterereye y'ubucuruzi cyane cyane ko kugira ngo ikigo cyangwa umuntu atange servize ya consultance imiterereye y'ubucuruzi cyane cyane ko kugira ngo ikigo cyangwa umuntu atange servize ya consultance agomba kuba yemewe mu Rugaga rw'Abakonsirita, afite Tin Number, Adekarara imisoro n'ibindi bijyanye n'amategeko agenda abakora uwo mwuga. Izi nzitizi zose ntizahawe agaciro nubwo impamvu zazo zari zihari,

[12] Mukakarisa Beatrice n'umwunganira bavuga ko amasezerano yabayeho ariko ntiyari yanditse, yari mu magambo. Ikindi ntiyatandukanya Africa New Life ministries na Dr Kagali Samuel kuko ibyo yamukoreraga byagiriraga inyungu Africa New Life ministries, akaba ari nayo mpamvu igomba kwishyura

## **UKO URUKIKO RUBIBONA**

[13] Ingingo ya 81 y'itegeko N°30/2018 ryo ku wa 02/06/2018 rigena ububasha bw'inkiko iteganya ko haseguriwe ibivugwa mu ngingo ya 27, agace ka 4<sup>o</sup>, Urukiko rw'Ubucuruzi ruburanisha mu rwego rwa mbere imanza zose z'ubucuruzi, iz'imari, iz'imisoro n'ibindi bibazo bifatanye isano nabyo ;

[14] Urukiko rusanze kuba Mukakarisa Béatrice avuga ko yakoranye na Dr Kagali Samuel amasezerano atanditse, ku nyungu za Africa New Life Ministries, yo kubigira umushinga w'ubwishingizi bw'ubuvuzi bw'abakozi babo bagera kuri 188 n'ababo bagera kuri 342 (abagore n'abana), ayo masezerano yakozwe hagati y'abantu babiri ku nyungu y'ikigo, atari amasezerano y'ubucuruzi ku buryo byavugwa ko ikirego cya Mukakarisa Béatrice kiri mu bubasha bw'urukiko rw'ubucuruzi. Hashingiwe ku ngingo ya 31 y'itegeko N°30/2018 ryo ku wa 02/06/2018 rigena ububasha bw'inkiko iteganya ko Inkiko Zisumbuye ziburanisha mu rwego rwa mbere imanza zose

zitahariwe kuburanishwa n'izindi nkiko ; urukiko rusanze urubanza rwajuririwe rwaburanishijwe n'urukiko rubifitiye ububasha ; nkuko byemejwe n'urukiko rwisumbuye rwa Nyarugenge.

[15] Urukiko rusanze kubijyanye n'inyungu za Mukakalisa Béatrice zo kurega, kuba yaregeye amasezerano avuga ko yakoranye na Dr Kagali Samuel, amasezerano atanditse, ku nyungu za Africa New Life Ministries, rusanze yari afite inyungu zo kurega, nkuko byemejwe n'urukiko rwisumbuye rwa Nyarugenge.

**Gusuzuma niba urukiko rutasuzumye ibibazo rwashyikirijwe na Africa New Life ministries.**

[16] Uhagarariye Africa New Life ministries avuga ko mu bibazo yashyikirije urukiko harimo ibibazo bikurukura: a) Ese Dr. Kagali Samuel yaba yaragiranye amasezerano y'akazi ka Consultancy na Mukakalisa Beatrice? b) Ese Dr. Kagali Samuel yaba yarafite ububasha bwo guhagararira Africa New Life ministries mu gihe ahura na Mukakalisa Beatrice ku buryo bagirana amasezerano akagira ingaruka kuri Africa New Life ministries? c) Ese Mukakalisa Beatrice nk'umukozi wa SORAS, agirana amasezerano na Dr. Kagali Samuel, yari ahagarariye SORAS? d) Ese Mukakalisa Beatrice amasezerano avuga ko yagiranye na Dr. Kagali Samuel, yaba yarakozwe mu nyungu za SORAS na Africa New Life Ministries buri wese ahagarariye ikigo yakoreraga? e) Ese Mukakalisa Beatrice yaba yarahawe inyandiko mpeshabubasha (Procurator/power of attorney) na Dr. Kagali Samuel yerekana ko ahagarariye Africa New Life ministries kuburyo bagirana amasezerano, mu izina rya Africa New Life ministries kugeza aho yabazwa ingaruka zayo masezerano? f) Ese Mukakalisa Beatrice yaba afite ikimenyetso kigaragaza ko inyigo y'umushinga avuga ko yahaye Dr Samuel Kagali yamurikiwe Inama y'Ubutegetsi ya Africa New Life ministries? g) Ese Mukakalisa Beatrice yaba afite ikimenyetso kigaragaza ko inyigo y'umushinga we avuga ko yahaye Dr Samuel Kagali ko waje kwemezwa n'inama y'ubutegetsi ya Africa New Life ministries? Bagasanga iyo umucamanza aza gusuzuma ibibazo bamugararije nk'uko bivugwa haruguru, no mu gika cya 13 cy'urubanza, ntiyari gufata icyemezo kirenganya Africa New Life ministries itegekwa kwishyura Mukakalisa Beatrice nta masezerano bafitanye, nta nyandiko mpeshabubasha Dr Samuel Kagali yamuhaye igaragaza ko yaba ayihagarariye, nta n'inyungu bahuriyeho.

[17] Uhagarariye Mukakalisa Beatrice avuga ko kuri iyi ngingo, uwajuriye yibaza ibibazo byinshi nyamara urukiko rwabitangiye ibisubizo kuva mugika cya 15- 24 cy'urubanza rujuririrwa. Urukiko rwagaragaje ko kuwa 21/5/2017 Mukakalisa Béatrice yohereje Dr Kagali Samuel inyigo y'umushinga yateguye, kandi ayohereza akoresheje ikorana buhanga rya e-mail na Power point kuko ari bwo buryo Dr Kagali Samuel yakoresheje mukugaragariza umushinga inama y'ubutegetsi. Iyi communication électronique ntabwo uwajuriye ayihakana cyangwa ngo ayinenge kandi amategeko ntabwo ayibuza. Ikindi nuko uwajuriye adahakana ko Dr Kagali Samuel yari umuyobozi ushinze ubuzima muri Africa New Life Ministries. Kugirana communication muri ubwo buryo bwa emails n'ikimenyetso kidashidikanywaho cyuko Mukakalisa Béatrice yakoze akazi kandi kakemerwa na Africa New Life Ministries.

[18] Uhagarariye Mukakalisa Beatrice avuga ko mu gika cya 19 cy'urubanza, urukiko rwagaragaje ikimenyetso cy'amasezerano gishingiye ku inyandiko yo kuwa 9/6/2017 igaragaza ko Mukakalisa Béatrice yohereje Dr Samuel Kagali urutonde rw'abanyamuryango bafite amasezerano hagati ya Africa New Life Ministries na Dream centre Medial Fund (Ikigo gishinzwe kwita kubarwayi) ndetse agaragaza n'ibiciro bisanzwe bikoreshwa. Ibi nabyo uwajuriye ntacyo abinenga kandi ntabwo agaragaza ko byakozwe m'urundi rwego rutari consultance yakorwaga na Mukakalisa Béatrice mu nyungu za Africa New Life Ministries. Urukiko rwashimangiye ko Mukakalisa Béatrice yakoranye kenshi na Dr Kagali Samuel binyuze kuri email, bungurana ibitekerezo, banonosora umushinga ndetse bandikirana ibirebana n'umushinga wavuzwe haruguru. Byumvikana neza ko ari ikimenyetso cy'uko hari amasezerano ya consultance. Urukiko kandi rwagaragaje ko Africa New Life Ministries

ariyo yagobokesheje SORAS kugira ngo isobanure uko yatanze amakuru ya Africa New Life Ministries (abakozi bayo) wari usanzwe afite ubwishingizi bw'abakozi muri SORAS, ayo makuru akaba ariyo Mukakalisa Béatrice yifashishije mu gutegura umushinga agamije kugira ngo ikiguzi cy'ubuvuzi Africa New Life Ministries yatangaga muri SORAS kigabanuke hakurikijwe inyungu y'umushinga yashikirije Africa New Life Ministries.

[19] Uhagarariye Mukakalisa Beatrice avuga ko kuba Africa New Life Ministries yaragobokesheje SORAS kugira ngo ibisobanure nuko yemera koko ko hari akazi yakorewe na Mukakalisa Béatrice. Ibi kandi urukiko rwabishingiyeho mu gika cya 21 cy'urubanza kandi kirasubiza ibibazo byinshi uwajuriye yagaragaje haruguru. Mu gika cya 22, urukiko rwagaragaje ko ibyavuzwe na SORAS, aho yagaragaje ko yahuye n'igihombo kubera kwamburwa umukiliya wayo ariwe Africa New Life Ministries, SORAS ikagaragaza ko byakozwe mu nyungu za Mukakalisa Béatrice afatanije na Africa New Life Ministries. SORAS yashimanagiye ko yahombye 108.901.372frw kubera umushinga w'ubwishingizi Mukakalisa Béatrice yakoreye Africa New Life Ministries. Iki nacyo n'ikimenyetso ndakuka cyatanzwe na SORAS wagobokeshejwe na Africa New Life Ministries. Bagasanga uwajuriye ntacyo abinengaho uretse kwibaza ibibazo urukiko rwatangiye ibisubizo.

[20] Uhagarariye Mukakalisa Beatrice avuga ko ikindi gikomeye urukiko rwagaragaje nuko uwo mushinga wateguwe kandi ukemezwa na Africa New Life Ministries ninawo bakoresha bavuzi abakozi babo ndetse n'imiryango yabo muri iki gihe kandi Africa New Life Ministries ntishobora kubona ikimenyetso kibivuguruza. Byongeye kandi Mukakalisa Béatrice wari umukozi wa SORAS yarirukanwe kuko yakoresheje ubumenyi ndetse n'amakuru akuye muri SORAS nk'umukoresha we maze ayiteza igihombo gishingiye ku kuba SORAS yaratakaje Africa New Life Ministries (abakozi ndetse n'imiryango yabo). Ibi kandi urukiko rwabisobanuye neza mugira ka cya 21 kandi birasubiza ikibazo cyo kwibaza niba hari amasezerano yabaye hagati ya Africa New Life Ministries na Mukakalisa Béatrice. Ku kibazo cyo kumenya niba Dr Kagali Samuel yari ahagarariye Africa New Life Ministries, kigaragazwa nuko umushinga wateguwe na Mukakalisa Béatrice niwe yawushikirije nawe akajya kuwusobanura mu nama y'ubutegetsi ndetse uremerwa nanubu kandi niwo Africa New Life Ministries ikoresha mu kuvuza abakozi bayo ndetse n'imiryango yabo. Ibimaze gusobanurwa haruguru urukiko rwabisobanuye neza mugira ka cya 21 kandi birasubiza ikibazo cyo kwibaza niba hari amasezerano yabaye hagati ya Africa New Life Ministries na Mukakalisa Béatrice.

[21] Uhagarariye Mukakalisa Beatrice avuga ko ku kibazo cyo kumenya niba Dr Kagali Samuel yari ahagarariye Africa New Life Ministries, kigaragazwa nuko umushinga wateguwe na Mukakalisa Béatrice niwe yawushikirije nawe akajya kuwusobanura mu nama y'ubutegetsi, ndetse uremerwa na nububu kandi niwo Africa New Life Ministries ikoresha mu kuvuza abakozi bayo ndetse n'imiryango yabo. Ibi bigaragara ntagushidikanya ko Dr Kagali Samuel yakoraga mu izina no mu nyungu za Africa New Life Ministries. Ingingo ya 2 y'itegeko N°15/2004 ryerekeye ibimenyetso mu manza n'itangwa ryabyo isobanura neza ko ikimenyetso mu manza ari uburyo bwose bukoresha kugira ngo ukuri kugaragare. Naho Ingingo y'itegeko N°15/2004 ryerekeye ibimenyetso mu manza n'itangwa ryabyo iteganya ko ibimenyetso bihamya amasezerano cyangwa ibindi bikorwa bishobora gutangwa hakoreshejwe inyandiko, ubuhamya, uburyo bwo gucukumbura, ukwiyemerera k'umuburanyi cyangwa herekanywe ibindi bintu bifatika.

[22] Uhagarariye Mukakalisa Beatrice avuga ko iyo basuzumye isesengura ryakozwe 'urukiko kuva mu gika cya 15-24, basanga urukiko rwarashingiye ku bimenyetso by'inyandiko (emails), ibikorwa bifatika (kuba umushinga warakozwe), ku bimenyetso bicukumbuye maze rwemeza ko amasezerano yabayeho ; bityo bakasanga ubujurire ntashingiro bufite. Ikimenyetso cy'amasezerano yabaye hagati ya Mukakalisa Beatrice na Africa New Life Ministries n'inyandiko zitandukanye urukiko rwashingiyeho ndetse na communication yabaye hakoreshejwe email na power point, hakiyongeraho imvugo ya SORAS m'urukiko, bityo ikibazo uwajuriye akomeza kugararukaho cyo

kuvuga ko nta masezerano yabayeho ni ukwirengagiza ukuri bityo urukiko rukaba rutagomba kubiha ishingiro.

## **UKO URUKIKO RUBIBONA**

[23] Urukiko Rukuru rusanze mu rubanza rujuririrwa, bigaragara ko urukiko rubanza rwashubije ku bibazo bya Africa New Life ministries mu bice bitandukanye by'urubanza. Urukiko rubanza rwasanze kuba hari inyandiko yo ku wa 21/05/2017 igaragaza igihe Mukakalisa Béatrice yashyikirije Dr Kagali Samuel inyigo y'umushinga yateguwe hakoreshejwe ikoranabuhanga E-mail na power point kuko aribwo buryo bwakoreshwaga na Dr Kagali Samueli mu kugaragariza inama y'ubutegetsu (conseil d'Administration) aho umushinga ugeze. urukiko rubanza rwasanze kandi hari inyandiko yo ku wa 09/06/2017 igaragaza ko Mukakalisa Béatrice yohereje Dr Kagali Samuel urutonde rw'abanyamuryango bafite amasezerano hagati ya Africa New Life na Dream cental medical fund (ikigo gishinzwe kwita ku barwayi) ndetse anagaragaza n'ibiciro bisanzwe bikoreshwa ariko akanavuga ko ibiciro bishya bitaramenyekana ndetse anamubwira n'ibiciro by'amakarita yo kwivurizaho, (Health care convention tariffs are the same as you have, the new tariffs are not yet published).

[24] Urukiko Rukuru rusanze kandi mu rubanza rujuririrwa, bigaragara ko urukiko rubanza rwasanze Mukakalisa Béatrice yarakoranaga kenshi, akanungurana ibitekerezo na Dr Kagali Samuel hifashishijwe E-mail zitandukanye zimaze kugaragazwa haruguru bagiye bandikirana, bityo izi nyandiko zigaragaza ko Mukakalisa Béatrice yakoreye Africa New life Ministries inyigo yo kuvuza abakozi bayo n'imiryango yabo nk'uko abivuga. Rwasanze kandi Africa New Life Ministries yasabye ko Soras Ag Ltd igobokeshwa muri uru rubanza kugira ngo Soras Ag Ltd isobanure uburyo yatanze amakuru y'umukiriya wayo agakoreshwa mu nyungu z'abantu ku giti cyabo cyangwa ariyo yatanze uburenganzira bwo kuyakoresha mu nyungu zayo, kandi yaragombaga kuyabungabunga ku buryo atasohoka, keretse Africa New Life Ministries yabitangiye uburenganzira, ibi bigaragaza ko Africa New Life Ministries yemera ko hari inyigo yerekeranye n'ubwishingizi bwo kuvuza abakozi ba New Life Ministries ndetse n'imiryango yabo Mukakalisa Béatrice yifashishije amakuru yavanye muri Soras Ag Ltd kuko ariyo yari yarishyigiyeye kuvuza abakozi ba New Life ndetse n'imiryango yabo.

[25] Urukiko Rukuru rusanze nanone mu rubanza rujuririrwa, bigaragara ko urukiko rubanza rwasanze Soras Ag Ltd igaragaza ko yahuye n'igihombo cyo kwamburwa umukiliya wayo Africa New Life Ministries kandi mu nyungu za Mukakalisa kuko yambuwe isoko na Mukakalisa afatanyije na Africa New Life Ministries yari ifite rya 108.91.372Frw kubera inyigo Mukakalisa Béatrice yabakoreye rikagera kuri 67.307.376Frw, kuva icyo gihe bituma SORAS ifata icyemezo cyo kumwirukana mu kazi kuko yari umukozi wayo, rugasanga iki ari ikimenyetso kigaragaza ko Mukakalisa Béatrice yakoreye koko Africa New Life Ministries inyigo yo kuvuza abakozi bayo ndetse n'imiryango yabo kuburyo yabizize bamwirukana mu kazi. Rwasanze kandi n'ubwo Africa New Life Ministries ihakana ko ntacyo yaryozwa kuko Kagali Samuel itigeze imuha uburenganzira bwo kuyihagararira ngo ijye gukorana na Mukakalisa Béatrice inyigo yo kuvuza abakozi bayo nk'uko abivuga, ariko rwasanze ibi nta shingiro bihawe kuko ari uburyo bwo gushaka kutishyura Mukakalisa Béatrice kuko umushinga yakoreye Africa New Life Ministries ariwo bakoresha bavuze abakozi babo n'imiryango yabo kuko batagaragaza ubundi buryo bakoresha babavuze. Rwasanze, hashingiwe ku bimaze kuvugwa ndetse n'ingingo z'amategeko Africa New Life Ministries ifatanyije na Kagali Samuel, bagomba kwishyura Mukakalisa Béatrice amafaranga angana na miliyoni mirongo itatu n'esheshatu n'amafaranga ibihumbi Magana atatu na bitatu n'amafaranga magana ane na mirongo itandatu (36,303,460Frw) y'igihombo cy'umushinga w'ubwishingizi bw'abakozi ba Africa New Life yakoze bakanga kumwishura.

[26] Urukiko Rukuru rusanze bigaragara ko urukiko rubanza rwasubije ku bibazo bwa Africa New Life, nubwo itemeranya n'urukiko ku isesengura rwakoze, bityo iyi mpamvu y'ubujurire ya Africa New Life ministries nta shingiro ifite.

**Gusuzuma niba Dr. Kagali Samuel yaba yaragiranye amasezerano y'akazi ka Consultancy na Mukakarisa Beatrice no kumenya niba email zakoreshejwe hagati ya Dr Kagali Samuel na Mukakalisa Beatrice byatuma Africa New Life igira inshingano ku byakozwe hagati yabo.**

[27] Uhagarariye Africa New Life ministries avuga ko mu rukiko rwa mbere, mu ncarubanza paragraphe 1, 18, 20, umucamanza yakurikije email yo ku wa 21/05/2017 no ku wa 09/06/2017, yemeza ko ubwo buryo bwa email ko aribwo buryo bwakoreshwaga hagati ya Dr. Kagali Samuel n'inama y'Ubutegetsi ngo mukubagaragariza aho umushinga ugeze, ariko sibyo kuko ntaho babona aho izo emails zigaragaza Umuyobozi Mukuru wa Africa New Life Ministries yohererezanya ubutumwa na Dr Kagali Samuel kuri icyo kibazo. Nta naho babona Inama y'Ubutegetsi ya Africa New Life ministries yateranye imurikirwa, iganira cyangwa yemeza uwo mushinga. Ariko, aha umucamanza ntaho yigeze agaragarizwa, kandi n'abaturanyi ntaho bigeze bagaragarizwa inyandiko ya email yakoreshejwe hagati ya Dr. Kagali Samuel na Mukakalisa Beatrice na Africa New Life ministries kugira ngo hagaragare uruhare rw'iki Kigo muri iryo tegurwa ry'umushinga. Aha, bavuga ko batazi aho umucamanza yashingiye ateguka Africa New Life ministries kwishyura. Umucamanza, mu rubanza yaburanishije, ntiyasuzumye niba Dr. Kagali Samuel mu gihe yakiraga cyangwa yohererezaga email Mukakalisa Beatrice, yari abitumwe na Africa New Life ministries cyangwa byakozwe hagati yabo kugiti cyabo. Dr. Kagali Samuel, n'abamuburanira bari mu rukiko, ariko ntibashoboye kugaragaza aho Africa New Life ministries ihuriye n'uru rubanza.

[28] Abahagarariye Dr Kagali Samuel bavuga ko Dr. Kagali Samuel asanga nta masezerano ayari yo yose ya Consultance yigeze agira na Mukakarisa Beatrice cyane ko no mu nyanzuro cyangwa mu miburanire yabayeho yasabwe kuyerekana ntabishobore kugira ngo hamenyekane neza ibiyakubiyemo ndetse n'ibitarubahirijwe. Bityo basanga umucamanza yarabogamye aca urubanza adashingiye ku bimenyetso bihujwe kamere n'ikiburanwa. Kuko email gusa ntiha gije ngo hemezwe ko hakoze amasezerano afite agaciro karengaje amafaranga y'U Rwanda ibihumbi mirongw'itanu (50,000Frw). Dr. Kagali Samuel ahereye ku biteganywa n'amategeko asanga ikirego cya Mukakarisa Beatrice nta shingiro na rito cyari gikwiye guhabwa ku ruhande rwe biteye nuko urega agomba kugaraza ibimenyetso by'ibyo aregera. Iyo abibuze aratsindwa. Umucamanza mu gika cya 15 cy'urubanza rujuririrwa yavuze ko hari ibimenyetso byanditse bituzuye ariko mu misesengurire y'urubanza ntiyaberekana ibyaribyoye, akora iri kosa ryo kuterekana ibindi bimenyetso bibyuzuzwa kandi bihujwe n'amategeko. Dr Kagali asaba urukiko ko rwasuzuma neza ibimenyetso byashyikirijwe urukiko, kuko hafatwa icyemezo ku nzitizi Umucamanza yavugaga ko icyemezo cyegishingiye ku masezerano Beatrice Mukakarisa yagiranye na Dr Kagali Samuel ahagarariye Africa New Life Ministries; ariko bareba muri system bakabura ayo masezerano, basabye kuyagaragarizwa barabyangirwa, ikibabaje kandi giteye agahinda mu icibwa ry'urubanza, umucamanza yaciye urubanza ashingiye ku bimenyetso byanditwe bituzuye atabashije kugaragazwa, ndetse ntiyigera anagaragaza ibindi bibyuzuzwa kandi byemewe n'amategeko nkuko amategeko abiteganywa. Byongeyeho niba ayo masezerano ahari kandi Dr Kagali Samuel akaba yarayasinye ahagarariye Africa New Life Ministries ntiyubahirizwe, ni gute batarega uwo yarahagarariye. Kuko imvugo gusa za Mukakarisa Beatrice ntabwo zahabwa ishingiro, nta kimenyetso cyanditse kizishyigikiye kandi byumvikana ko amasezerano ya consultance yabayeho afite agaciro karenze agateganywa n'Amategeko.

[29] Abahagarariye Dr Kagali Samuel bavuga ko Mukakarisa Beatrice atanga ikirego mu rukiko rubanza yasabaga gutegeka Africa New Life kwishyura Mukakalisa Beatrice igihembo cyo ku kazi ka "Consultance", kwishyura indishyi, kwishyura amafaranga y'ikurikiranarubanza, igihembo



cy'avoka no gusubiza igarama, Dr Kagali Samuel ntabwo yigeze yishimira uburyo urukiko rwafashe icyemezo cyo kumutegeka gufatanya kuriha ibyaregwaga Africa New Life Ministries kandi mu kirego ntaho Mukakarisa Beatrice yigeze asaba ko Dr Kagali Samuel afatanywa na Africa New Life Ministries gufatanywa kwishyura ibyo asaba urukiko ngo abyemererwe cyangwa abyangirwe.

[30] Mukakalisa Béatrice n'umwunganira bavuga ko ibisabwa n'abahagarariye Kagali Samuel ntibikwiye gusuzumwa kuko adakwiye guhabwa ijamba m'urubanza. Impamvu nuko yajuriye kuri Pst RC00051/2020/HC /KIG ariko kubera kutuzuzwa ibisabwa n'amategeko ubujurire bwe ntabwo bwakiriwe. Yatakambiye Perezida w'urukiko maze kuwa 14/7/2020 Perezida w'urukiko afata icyemezo cyuko ugutakamba kwa Me Ndiwokubwayo uhagarariye Kagali Samuel ntashingiro gufite yemeza ko icyemezo cy'umwanditsi w'urukiko kutakira no kutandika ikirego cyubujurire bwa Kagali Samuel Pst C00051/2020/HC /KIG kigumyeho, ntajamba Kagali samuel cyangwa umuhagarariye m'urubanza akwiye muri uru rubanza. Byongeye kandi ntabwo yarezwe m'ubujurire ari nayo mpamvu mu nama ntegururubanza bamwirukanye. Ibyo avuga rero ntibikwiye gusuzumwa kuko atarezwe kandi n'ubujurire bwe bukaba butarakiriwe, aritwara nk'umuntu wajurirye nyamara siko biri ahubwo babona ari uburyo bwo kuyobya urukiko kandi azi neza ko icyari kumugira umuburanyi ari ukujurira cyangwa akaba yararezwe, ibi byose biragaragara ko nta qualite afite muri uru rubanza yo gutanga ingingo z'ubujurire kandi hari icyemezo cyafashwe kubujurire bwe kandi cyabaye itegeko.

[31] Uhagarariye Mukakalisa Béatrice avuga ko m'urubanza ku rwego rwa mbere Dr Kagali Samuel wari ushinze ibikorwa by'ubuzima muri Africa New Life Ministries ntabwo yigeze ahakana ko atagiranye communication na Mukakalisa Béatrice, ahubwo yasabaga ko hagaragazwa amasezerano yanditse yagiranye na Mukakalisa Béatrice nkuko na Africa New Life Ministries ibivuga uyu muni. Uwajuriye yirengagiza ko amasezerano ashobora kuba yanditse cyangwa atanditse, icyingenzi ni uwasabye akazi (Africa New Life Ministries) kandi karakozwe, bityo ubujurire bwatanzwe akaba ari ikirego cy'amaherere kigamije gutinza kwishyura. Nyuma yuko icyemezo cy'urukiko gisomwe, ntabwo Dr Kagali Samuel yajuriye, bivuze ko yishimiye icyemezo cy'Urukiko cyuko ibyo yakoze yabikoze mu izina no mu nyungu za Africa New Life Ministries. Email ebyiri uwajuriye avuga ntabwo aribyo bimenyetso byonyine urukiko rwashingiyeho ;

[32] Uhagarariye Mukakalisa Béatrice avuga ko Urukiko rwagaragaje ko ku rwego rwa mbere, Africa New Life Ministries ariyo yagobokesheje SORAS kugira ngo isobanure uko yatanze amakuru ya Africa New Life Ministries (abakozi bayo) wari usanzwe afite ubwishingizi muri Soras, ayo makuru akaba ariyo Mukakalisa Béatrice yifashishije mu gutegura umushinga agamije kugira ngo ikiguzi cy'ubuvuzi Africa New Life Ministries yatangaga muri Soras kigabanuke hakurikijwe inyigo y'umushinga yashikirije Africa New Life Ministries. Kuba Africa New Life Ministries yaragobokesheje Soras kugira ngo ibisobanure, nuko yemera koko hari akazi yakorewe na Mukakalisa Béatrice. Ibi kandi urukiko rwabishingiyeho mu gika cya 21 cy'urubanza kandi birasubiza ibibazo uwajuriye yagaragaje haruguru. Byongeye kandi Mukakalisa Béatrice wari umukozi wa SORAS yarirukanywe kuko yakoresheje ubumenyi ndetse n'amakuru akuye muri SORAS nk'umukoresha we maze ayiteza igihombo gishingiye kukuba Soras yaratakaje Africa New Life Ministries (abakozi ndetse n'imiryango yabo). Ibi kandi urukiko rwabisobanuye neza mugika cya 21;

[33] Uhagarariye Mukakalisa Béatrice avuga ko kuba Mukakalisa Beatrice yakoreye akazi Africa New Life Ministries binagaragazwa n'ibaruwa yo kuwa 15/3/2019, SORAS yandikiye Mukakalisa Béatrice. Muri iyo baturwa SORAS igaragaza ko kuba Mukakalisa yarakoresheje amakuru y'umu client wayo ariwe Africa New Life Ministries yabimenyeshajwe na Africa New Life Ministries ubwayo. Bikaba rero bitumvikana ukuntu Africa New Life Ministries ihindukira ikavuga ko nta masezerano yagiranye na Mukakalisa Beatrice yo kuyikorera inyigo y'umushinga wo kuvuza abakozi, mugihe idahakana ko uwo mushinga ariwo ikoresha kugeza ubu.

[34] Uhagarariye Sanlam Ag Plc, mu mwanzuro we asobanura ko basanga impamvu zose zitangwa na Africa New Life ministries, ziyitera gukomeza gusaba ko Sanlam Ag Plc yagobokeshwa ku gahato muri uru rubanza yajuririye nta shingiro zifite, ikaba itagaragaza n'igihombo yaba koko yaratewe. Kandi nku'uko Sanlam Ag Plc yari yabivuze ku rwego rwa mbere, Mukakalisa Béatrice yari umukozi wa Soras Ag Ltd, imaze kumenya ko hari imyitwarire idahwitse yamuranze mu kazi ke kandi ibangamiye inyungu zayo ku bijyanye na dosiye ya Africa New Life Ministries, yasabwe gutanga ibisobanuro. Mu kubitangarero, yagaragaje ko byabayemo guca inyuma umukoresha we mu buryo ubwo aribwo bwose agamije kumwambura umukiliya we Africa New Life Ministries ngo amuteze igihombo kandi mu nyungu ze bwite kandi bakaba barabigezeho bombi ; bituma Sanlam Ag Plc ifata icyemezo cyo kumwirukana mu kazi. Nkuko kandi bigaragara Sanlam Ag Plc yagize igihombo gikomeye, kuko isoko yari isanzwe ifite yaryambuwe ku maherere bikorwa mu nyungu za Africa New Life Ministries ; icyo gihombo rero Mukakalisa Béatrice yayiteye afatanyije na Africa New Life Ministries n'ubwo bigaragara ko yo ikomeje kwihunza nkana imikoranire ye nawe, ahubwo igashakisha aho amakos aatari mu rwego rwo kujijisha ko itazi ibyabaye. Basanga ibyo ikomeje gukora amerezo izabiryoza, kuko yambuwe isoko n'abo bombi yari ifite rya 108.910.372frw kubera inyigo Mukakalisa Béatrice yabakoreye rikagera kuri 67.307.376frw, kuva icyo gihe Africa New Life Ministries ikava muri Sanlam Ag Plc .

[35] Abahagarariye Dr Kagali Samuel bavuga ko Dr Kagali ntiyahwemye gusaba Urukiko kumusabira Mukakalisa Béatrice kumugaragariza ayo masezerano avugwa ngo hasuzumwe ingingo zayo zitubahirijwe arizo zatumye aregera urukiko, ntiyabasha kuyagaragaza kugeza urubanza rupfundikiwe.

## **UKO URUKIKO RUBIBONA**

[36] Hashingiwe ku ngingo ya 153 y' itegeko N° 22/2018 ryo ku wa 29/04/2018 ryerekeye imiburanishirize y'imanza z'imbonezamubano, iz'ubucuruzi, iz'umurimo n'iz'ubutegets, iteganya ko Iyo bamwe mu baburanyi bajuririye abandi ntibajurire, ntibibuza ko bose bahamagarwa mu rubanza rw'ubujurire. Muri icyo gihe, abatarezwe mu bujurire bashobora gusaba ijamba bagamije kurengera inyungu zabo. Bashobora kandi kuririra ku bujurire bakagira ibyo basaba kimwe n'uko bashobora gutakaza bimwe mu byo bari baragenewe mu rubanza rwajuririwe. Urukiko rusanze kuba ubujurire bwa Dr Kagali Samuel butakiriwe, ariko amategeko amwemerera kuza mu rubanza nk'uregwa, kandi agatanga ubujurire bwuririye ku bundi, akarengera inyungu ze, rusanze ibisabwa na Dr Kagali Samuel bigomba gusuzumwa.

[37] Hashingiwe ku ngingo ya 4 y'itegeko N° 15/2004 ryo kuwa 12/06/2004 ryerekeye ibimenyetso mu manza n'itangwa ryabyo iteganya ko Urukiko ruca urubanza rwaregwe hakurikijwe ibimenyetso bihuje na kamere y'ikiburanwa ;

[38] Urukiko rusanze ku itariki ya 15/05/2017 Mukakalisa Beatrice yoherereje e-mail Dr Kagali Samuel ikubiyemo inyandiko yise “presentation” ; ku itariki ya 16/05/2017 Dr Kagali Samuel yandikiye e- mail Mukakalisa Beatrice, muri ayo magambo mu rurimi rw'icyongereza : “ you only missed delight Pharmacy in your frequency table otherwise. This looks great. I will let you know the progress. For now think of implementation and actual operation of the medical fund and start writing out the role out plan. Your work is brilliant, i would like to work with you.” Ku itariki ya 21/05/2017 Mukakalisa Beatrice yoherereje e-mail Dr Kagali Samuel, amwohereza inyigo yakoze yitwa “business proposal, Dream Medical Center (DMC) Fund. Ku itariki ya 24/05/2017, Mukakalisa Beatrice yoherereje email Dr Kagali Samuel, ikubiyemo inyandiko yiswe “Dream Medical Center (DMC) fund for pptx.

[39] Urukiko rusanze ku itariki ya 9/06/2017 Mukakalisa Beatrice yohereje Dr Kagali Samuel muri ayo magambo mu rurimi rw'icyongereza : “I send you the member list, contract between Africa New Life ministries and Dream Cental Medical Fund, Health care convention; tariffs are the same as you have, the new tariffs are not yet be published. Please, remember to send proposal about medical cards, I have 2 houses, the one in the town, they can not go below 1700frw per card; the other at Nyabugogo, they accept 1200 per card. I don't understand the reason of this difference if it is due to the quality of card. I will go to search for other informations” ; akomekaho “member list, a Africa New Life ministries contract, health care convention”

[40] Urukiko rusanze ku itariki ya 29/01/2019 Ubuyobozi bwa Soras AG Ltd bwandikiye Mukakalisa Beatrice ibaruwa imusaba ibisobanuro, buvuga ko buhereye ku ibaruwa yo kuwa 29/01/2019 bandikiwe na Africa New Life ministries ibamenyesha ko yayireze mu Rukiko Rwisumbuye rwa Nyarugenge yishyuzwa igihembo cy'inyigo (consultance) yayikoreye mu kwezi kwa 05/2017 yo kubereka uburyo bava mu bwishingizi bwo kwivuzwa bwa Mediplan bari basanzwe bafite muri Soras, kugira ngo amafaranga bishyuraga ubwo bwishingizi agabanuke nta bwishingizi bisunze; ariko muri iyo baruwa Africa New Life ministries ikaba ivuga ko nta nyigo yigeze imusaba; ko ahubwo yasohoye amabanga ya dosiye yabo y'ubwishingizi mu buryo bunyuranye n'amategeko akayaha abandi bantu, barimo Dr Kagali Samuel uyita inyigo. Bamwandikira kugira ngo bamusabe ko mu gihe kitarenze itariki ya 30/01/2019 saa 16h yaba yabahaye ibisobanuro ku makuru yaba yatanze, aho yayakuye n'abo bakoranye kugira ngo bibafashe gufata icyemezo kuri iyo myitwarire yavuzwe haruguru.

[41] Urukiko rusanze rero, e-mail zavuzwe haruguru, zigaragaza ko Mukakalisa Béatrice yakoranye na Dr Kagali Samuel amasezerano atanditse, yo kwiga ibijyanye n'ubwishingizi bw'ubuvuzi bw'abakozi ba Africa New Life Ministries. Rusanze kandi hashingiwe kubyavuzwe mu ibaruwa isaba ibisobanuro Mukakalisa Béatrice ivugwa haruguru, kimwe n'ibisobanuro byatanze n'uhagarariye Sanlam AG PLC mu rubanza, nkuko urukiko rubanza rwabisanze, Sanlam AG PLC igaragaza ko yahuye n'igihombo cyo kwamburwa umukiliya wayo Africa New Life Ministries, kandi mu nyungu za Mukakalisa, kuko yambuwe isoko na Mukakalisa afatanyije na Africa New Life Ministries, kuko yambuwe isoko n'abo bombi yari ifite rya 108.910.372frw kubera inyigo Mukakalisa Béatrice yabakoreye rikagera kuri 67.307.376frw, kandi kuva icyo gihe Africa New Life Ministries ikava muri Sanlam Ag Plc. Rusanze kuba ibyakozwe na Mukakalisa Béatrice na Dr Kagali Samuel byagiriye inyungu Africa New Life Ministries, nta kosa urukiko rwisumbuye rwa Nyarugenge rwakoze mu kwemeza ko Africa New Life Ministries afatanyije na Dr Kagali Samuel wari ufitanye amasezerano atanditse na Mukakalisa Béatrice, kwishyura Mukakalisa Béatrice ku kazi yabakoreye.

**Gusuzuma niba urukiko rwaritiraniye ibintu uko bitari mu gika cya 21 cy' urubanza rwajuririwe.**

[42] Uhagarariye Africa New Life Ministries avugaga ko asanga umucamanza, mu gusesengura icyifuzo cya Africa New Life Ministries mu rwego rwo kugobokesha SORAS, yaritiraniye ibintu uko bitari, abogamira kuri Mukakalisa, ariko ntagaragaze uruhare rwa SORAS. Ese SORAS niyo yemereye Mukakalisa Beatrice gukoresha ayo makuru yari ibitse ya Africa New Life Ministries mu nyungu ze bwite cyangwa yayakoresheje mu nyungu z'ikigo cya SORAS. Ntabwo bemeranyaga n'umucamanza, kuko banagaragaje impungenge za Africa New Life ministries ikimara kumenya ayo makuru, yandikiye SORAS gukora ubucukumbuzi ikamenya icyo kibazo. Aho yakimenyeye, nibwo yafataga umwanzuro wo guhagarika Mukakalisa Beatrice mu kazi kuko yayikoreye amakosa. Ntabwo Africa New Life ministries yari kuba ibifitemo inyungu, ngo yongere isabe ko umukozi wayifashije, bagiranye ayo masezerano bavugaga, ngo bamwirukane. Ibaruwa yo gusaba SORAS gukurikirana icyo kibazo bayishize muri dosiye, ariko umucamanza ntiyigeze agira icyo ayivugaho na gato. Bakaba

bifuzako iyi mpamvu y'ubujurire yasesengurwa neza hagendewe ku bika bibiri (21 na 22) z'urubanza rwa mbere ;

[43] Ko ntibyumvikana ukuntu Africa New Life Ministries yafatanyije na Mukakalisa Beatrice guhombya SORAS kandi Africa New Life Ministries yarandikiye SORAS iyasaba gucukumbura uburyo amakuru yayo yakoreshejwe na Mukakalisa Beatrice, akaba abishakiramo inyungu ze bwite. Bityo rero, mugihe SORAS yemera ko koko Mukakalisa yakoresheje amakuru y'umukiriya wayo kandi bitemewe, nk'uko yabimuhaniye ikamwirukana, yagombaga no kubisabira imbabazi, ikanabiryoza igatanga indishyi. Africa New Life Ministries ntacyo yemera, nta n'icyo izi kuberekeranye n'inyigo y'umushinga, ahubwo impamvu Africa New Life Ministries yavuye muri SORAS, nuko yabonye SORAS itagishoboye kubungabunga ubusugire bw'amakuru yayo nk'umukiriya, kugeza aho umukozi wayo Mukakalisa Beatrice ayakoresha kugiti cye no mu nyungu ze bwite.

[44] Mukakalisa Beatrice n'umwunganira bavuga ko kuri iyi ngingo Uwajuriye yemera ko Mukakalisa Béatrice yakoreye SORAS amakosa bituma isesa amaserano y'umurimo. Kuvuga ko Africa New Life Ministries yandikiye SORAS iyisaba kumenya uburyo amakuru yayo yakoreshejwe na Mukakalisa, ni uburyo Africa New Life Ministries yakoresheje bwo kujijisha kugira ngo yumvikanishe ko nta masezerano yagiranye na Mukakalisa, ariko ntabwo bikuraho ko inyigo yakorewe na Mukakalisa ariyo ikoresha mu kuvuza abakozi bayo n'imiryango yabo. Urukiko rwagagaragaje ko SORAS ubwayo yasobanuye ko nyuma yo kumenya ko amakuru ya Africa New Life Ministries yakoreshejwe na Mukakalisa mukwigira Africa New Life Ministries umushinga byakozwe n'umukozi wayo, byongera gushimangira ntagushidikanya ko Africa New Life Ministries yagiranye amasezerano na Mukakalisa Béatrice.

## **UKO URUKIKO RUBIBONA**

[45] Urukiko rusanze mu gace ka 21 cy'urubanza rwajuririwe, urukiko rubanza rwasanze Africa New Life Ministries yasabye ko Soras Ag Ltd igobokeshwa muri uru rubanza kugirango Soras Ag Ltd isobanure uburyo yatanze amakuru y'umukiriya wayo agakoreshwa mu nyungu z'abantu ku giti cyabo cyangwa ariyo yatanze uburenganzira bwo kuyakoresha mu nyungu zayo, kandi yaragombaga kuyabungabunga ku buryo atasohoka, keretse Africa New Life Ministries yabitangiye uburenganzira, ibi bigaragaza ko Africa New Life Ministries yemera ko hari inyigo yerekeranye n'ubwishingizi bwo kuvuza abakozi ba New Life Ministries ndetse n'imiryango yabo Mukakalisa Béatrice yifashishije amakuru yavanye muri Soras Ag Ltd kuko ariyo yari yarinshingiyeye kuvuza abakozi ba New Life ndetse n'imiryango yabo.

[46] Urukiko rusanze Africa New Life Ministries ariyo yabanje kwandikira Soras Ag Ltd kuwa 29/01/2019, iyimenyesha ko Mukakalisa Béatrice yayireze mu rukiko ayishyuzwa igihembo cy'inyigo yayikoreye mu kwezi kwa 5/2017 yo kubereka uburyo bava mu bwishingizi bwo kwivuzwa bwa Mediplan bari basanzwe bafite muri SORAS, kugira ngo amafaranga bishyuraga ubwo bwishingizi agabanuke ; ariko nta nyigo Africa New Life Ministries yigeze imusaba. Ibyo byaratumye Soras Ag Ltd yandikira umukozi wayo imusaba ibisobanura, binamuviramo kwirukanwa. Ndetse nyuma Soras Ag Ltd izagusanga Africa New Life Ministries yavuye mu bwishingizi bwayo, ikanabihomberamo, nkuko byasobanuwe n'uhagarariye Sanlam AG PLC yahoze ari Soras Ag Ltd, muri uru rubanza. Rusanze rero nta kwitiranywa ibintu kwabayeho kuko urukiko rwashingiye kuri ibyo bimenyetso rugaragaza ko koko Mukakalisa Béatrice yakoreye inyigo Africa New Life Ministries, kandi ariyo ikoresha na Africa New Life Ministries. Ibivugwa na Africa New Life Ministries kuri iyi ngingo bikaba nta shingiro bifite.

**Gusuzuma niba urukiko rwarashingiye ku itegeko n'ingingo bitakirihorwemeza Africa New Life ministries inshingano idafite aho ikomoka.**

[47] Uhagarariye Africa New Life ministries avuga ko Umucamanza yakoresheje itegeko n'ingingo bitakiriho (Ingingo ya 258 y'Igitabo cya gatatu cy'urwunge rw'amategeko mbonezamubano) yemeza Africa New Life ministries inshingano yo kwishyura idafite aho ikomoka kuko Africa New Life ministries ivuga ko nta nshingano ifite yo kwishyura Mukakalisa Beatrice kuko nta masezerano abahuza cyangwa akomokaho iyo nshingano yo kwishyura. Africa New Life ministries yakabaye itegekwa kwishyura Mukakalisa Beatrice mugihe, iyo umucamanza asuzuma niba : a) Harabayeho amasezerano hagati ya Mukakalisa Beatrice na Africa New Life ministries ; b) Amasezerano atarubahirijwe yose cyangwa zimwe mu ngingo zayo ; Ariko, igitangaje nuko umucamanza ibyo atabisuzumye, ahubwo yahise yemeza umwenda n'indishyi zawo. Urukiko rwishakiye amategeko yo kwemeza inshingano, ariko idafite aho ikomoka. Rugiye gushaka n'itegeko, rukoresha itegeko ryakuweho.

[48] Uhagarariye Mukakalisa Beatrice avuga ko iyi ngingo y'ubujurire nta shingiro ifite kuko iryo tegeko niryo ryariho igihe Mukakalisa Béatrice yakoraga akazi, bityo ntacyari kubuza urukiko kuyishingiraho mugihe rwabonaga ko Africa New Life Ministries yateje Mukakalisa akababaro. Ntabwo uwajuriye ahakana ko inyigo yakozwe na Mukakalisa ariyo Africa New Life Ministries ikoresha mu rwego rwo kuvuza abakozi bayo n'imiryango yabo. Ibyo ubwabyo bywari bikwiye gutuma urukiko rubona ko ubujurire nta shingiro bufite.

## **UKO URUKIKO RUBIBONA**

[49] Urukiko rukuru rusanze urukiko rubanza rutagombaga gukoresha ngingo ya 258 y'igitabo cya gatatu cy'urwunge rw'amategeko mbonezamubano mu gutanga amafaranga y'ikurikirana rubanza, iz'igihembo cy'avoka no gusubiza amagarama, kuko iryo tegeko rwavanweho. Rusanze ariko indishyi zatanzwe zijyanye n'amafaranga y'ikurikirana rubanza, iz'igihembo cy'avoka no gusubiza amagarama zagombaga gutangwa kuko ikirego cya Mukakalisa Béatrice gifite ishingiro, kandi ibyo biteganyijwe n'amabwiriza N°01/2014 akena ibihembo mbonera by'abavoka n'itegeko N° 22/2018 ryo ku wa 29/04/2018 ryerekeye imiburanishirize y'imanza z'imbonezamubano, iz'ubucuruzi, iz'umurimo n'iz'ubutegetsu. Izo ndishyi zikaba zigomba kugumaho.

**Gusuzuma niba Mukakalisa Beatrice akwiye kwishyurwa 36,000,000 frw3 ngo kubera ko Africa New Life ministries imaze imyaka itatu ikoresha umushinga yabakoreye.**

[50] Mukakalisa Beatrice n'umwunganira bavuga ko nkuko bigaragara mu myanzuro no mu miburanire ku rwego rwa mbere, Mukakalisa yari yasabye kwishyurwa 36.000.000frw kubera inyigo yakoreye Africa New Life Ministries mu gihe cy'umwaka umwe gusa. Aya mafaranga ni ayari yumvikanye n'impande zombi kubera gukoresha uwo mushinga mugihe cy'umwaka umwe. Mugihe cy'urubanza kurwego rwa mbere Mukakalisa yasabye ko ayo mafaranga yikuba inshuro ebyiri kubera ko hari hashize imyaka ibiri kubera ko Africa New Life Ministries yari imaze imyaka ibiri ikoresha umushinga wateguwe na Mukakalisa Beatrice. Kuri ubu hashize imyaka 3 Africa New Life Ministries ikoresha uwo mushinga, mugihe Mukakalisa washoye ubwenge bwiwe ndetse n'izindi resources ntacyo yahawe. Iyi ngingo ntabwo urukiko rwigeze ruyisuzuma, kandi urukiko rwari rufite inshingano yo gusuzuma ibyasabwe byose n'abaturanyi nkuko biteganywa n'ingingo ya 9 CPCCSA. Kubera akazi Mukakalisa yakoreye Africa New Life Ministries, ikiguzi cy'ubuvuzi bw'abakozi cyaragabanutse kuko cyavuye kuri 108.910.372frw kigera kuri 67.307.376frw. Byumvikane ko Africa New Life Ministries ikomeje kungukira kukazi kakozwe na Mukakalisa Béatrice. Ingingo ya 136 y'itegeko N°45/2011 rigenga amasezerano iteganya ko indishyi zishobora gutegekwa n'inkiko mu rwego rwo kurengera inyungu zirimo gutegeka gusubiza ikintu runaka kugira ngo hatabaho ukwikungahaza mu buryo budakwiye. SORAS yagaragaje ko kubera umushinga wa Mukakalisa Beatrice yatakaje aba clients bagizwe n'abakozi ba Africa New Life n'imiryango yabo, icyo n'Ikimenyetso cy' uko umushinga w'ubwishingizi bw'ubuzima wizwe na Mukakalisa Beatrice ariwo

Africa New Life ikoresha, icya kabiri, ibaruwa Africa New Lie yandikiye SORAS yanditswe nyuma y'umwaka ari uko Mukakalisa atangiye kwishyuzza kandi uwo mwaka Africa New Life ikaba yari iwumaze ikoresha uwo mushinga.

[51] Uhagarariye Africa New Life ministries avuga ko ibisabwa na Mukakalisa Beatrice nta shingiro byahabwa kubera ko Africa New Life Ministries ntaho ihuriye mu rwego rw' amasezerano na Mukakalisa Beatrice ari nayo mpamvu Africa New Life Ministries yandikiye SORAS iyimenyesha amakosa Mukakalisa yakoranye na Dr Kagali Samuel bigatuma Africa New Life Ministries ishorwa mu manza, icya kabiri nta kimenyetso na kimwe kigaragaza ko ubwishingizi Africa New Life Ministries ikoresha yabuhawe na Mukakalisa Beatrice. Kuvuga ko ibaruwa Africa New Life yandikiye SORAS nyuma y'umwaka kandi ko yakoreshe ubwo bwishingizi, ntabwo aribyo ahubwo nibwo yari ikimenya ko Mukakalisa Beatrice umukozi wa SORAS haribyho yakoranye cyangwa aziranyeho na Dr Kagali yita amasezerano.

## **UKO URUKIKO RUBIBONA**

[52] Urukiko rusanze Mukakalisa Beatrice asaba indishyi ashingiye ku ngingo ya 136 y'itegeko N°45/2011 ryo kuwa 25/11/2011 rigenga amasezerano iteganya ko indishyi zishobora gutegekwa n'inkiko mu rwego rwo kurengera inyungu zirimo ibi bikurikira : 1° gutanga umubare w'amafaranga ateganywa mu masezerano cyangwa indishyi. Rusanze ariko kuba amasezerano Mukakalisa Beatrice yakoranye na Dr Kagali, ku nyungu za Africa New Life, ari amasezerano atanditse ; nta kimenyetso agaragaza cy'uko bari bataganyijemo inyungu cyangwa indishyi mu masezerano, akaba kandi nta muni agaragaza wemejwe batagombaga kurenga bataramwishyura. Bityo ayo amafaranga Mukakalisa Beatrice asaba atagomba gutangwa.

### **Gusuzuma niba indishyi zari zasabwe na Mukakalisa Beatrice zari zifiteishingiro.**

[53] Mukakalisa Beatrice n'umwunganira bavuga ko bagaragaje ko Africa New Life Ministries ariyo yabaye nyirabayazana wo kugira ngo SORAS isese amasezerano y'umurimo, ubu ntakazi afite, nyamara yarakoze akazi nkuko yabyumvikanye na Africa New Life Ministries. Iyi akaba ari préjudice moral yatewe no kuba yarasebejwe na Africa New Life Ministries kandi bikamugiraho ingaruka zo gutakaza akazi ari nabyo asabira indishyi za 10.000.000frw, kuba urukiko rutarasuzumye iyo ngingo ngo ruyifateho icyemezo kandi yari yaratanzwe mu bibazo bisuzumwa, asanga binyuranyije n'ingingo ya 9 CPCCSA. Kubera iyo mpamvu, Mukakalisa Beatrice ashingiye kungingo ya 152 CPCCSA, atanze ubujurire bwuririye kubundi asaba urukiko kugira ngo rusuzume iyi ngingo maze ruyifateho icyemezo. Kuba Africa New Life yemera ko Mukakalisa yirukanywe ngo kubera amakosa y' akazi yakoreye SORAS, nubwo uru rukiko rutari urw' umurimo, ruzasuzume impamvu Mukakalisa yirukanywe, ruzasanga ari uwo mushinga yakoreye Africa New Life.

[54] Uhagarariye Africa New Life ministries avuga ko izo ndishyi nta shingiro ryabyo nkuko n'urukiko rwasanze bitari ngombwa kuko Mukakalisa ariwe wahemukiye SORAS bituma imwirukana, ntabwo yamwirukanye kubera Africa New Life ifite ubundi bwishingizi, ahubwo abakozi bavuye muri SORAS nyuma yuko Mukakalisa akoreye amakosa umukoresha we. Urukiko nirusuzuma rugasanga Mukakalisa Beatrice yarafitanye amasezerano na Africa New Life yo kuyikorera amasezerano y'ubwishingizi bizafatwe ko kwirukanwa kwa Mukakalisa byatewe n'ayo masezerano.

## **UKO URUKIKO RUBIBONA**

[55] Urukiko rusanze indishyi Mukakalisa Beatrice asaba Africa New Life kubera ko yirukanywe na SORAS, nta shingiro zifite kuko atagaragaza ko ari Africa New Life yari yamutumye gukura

amakuru muri SORAS mu buryo budakurikije amategeko. Akaba Mukakalisa Beatrice atabasha kugaragaza amakosa Africa New Life yaba yaramukoreye, yatumye yirukanywe na SORAS, izo ndishyi asaba zo kwirukanwa na SORAS atagomba kuzihabwa kuko nta shingiro zifite.

**Gusuzuma niba amafaranga y'ikurikiranarubanza n'igihembo cy'avoka m'ubujurire afite ishingiro.**

[56] Mukakalisa Beatrice n'umwunganira bavuga ko basaba 2,000,000frw y' ikurikiranarubanza n'igihembo cya Avoka ku rwego rw'ubujurire.

[57] Uhagarariye Africa New Life ministries avuga ko Mukakalisa Beatrice adakwiye guhabwa indishyi asaba kubera ko ariwe wakuruye Africa New Life muri izi manza nta masezerano bafitanye. Ahubwo basaba ko Mukakalisa Beatrice yategekwa guha Africa New Life ministries indishyi zo gushorwa mu manza nta mpamvu, zingana na 2.000.000frw, iz'ikurikiranarubanza zingana na 1.000.000frw ndetse n'igihembo cy'Avoka kingana na 1.000.000frw.

[58] Abahagarariye Dr Kagali Samuel bavuga ko Urukiko nirusanga Mukakalisa Beatrice atarafite inyungu n'ububasha bwo kurega Dr Kagali Samuel cyangwa Urukiko ubwarwo ntabubasha rwari rufite cyangwa urukiko rwajuririwe rugasanga ikirego cya Mukakalisa Beatrice ntashingiro cyari gifite, ruzabone ko Dr Kagali Samuel azaba yaramushowe mu manza na Mukakalisa kubw'amaherere akwiriye kubyirengera. Bityo ruzamutegeke Mukakalisa Beatrice guha Dr Kagali Samuel indishyi zo kumushora mu manza kubw'amaherere zingana na 1,500,000Frw n'igihembo cy'Avoka kinganana na 3,000,000Frw.

[59] Mukakalisa Beatrice avuga ko ntabwo abajuriye bahakana ko inyigo yakozwe na Mukakalisa Béatrice ariyo Africa New Life Ministries ikoresha mu rwego rwo kuvuza abakozi bayo n'imiryango yabo. Ibi ubwabyo birahagije kwerekana ko indishyi zisabwa n'ubajuriye nta shingiro zifite kimwe n'amafaranga y'ikurikirana rubanza n'igihembo cy'Avocat.

[60] Uhagarariye Sanlam Ag Plc asaba urukiko utegeka Africa New Life Ministries kuyiha 1500.000frw y'indishyi z'akababaro itahawe kandi yarazisabye ku rwego rwa mbere hiyongeraho na 500.000frw yo kuri uru rwego.

## **UKO URUKIKO RUBIBONA**

[61] Urukiko rusanze kuba ubujurire bwa Africa New Life Ministries budafite ishingiro, indishyi isaba itagomba kuzihabwa kuko nta shingiro zifite. Rusanze kandi ibisabwa na Dr Kagali Samuel nta shingiro bifite kuko ibyo yajuririye mu bujurire bwuririye ku bundi nta shingiro bifite.

[62] Urukiko rusanze indishyi z'akababaro zisabwa na Sanlam AG PLC na Mukakalisa Beatrice batagomba kuzihabwa kuko Africa New Life Ministries yari ifite uburenganzira bwo kujuririra imikirize ry'urubanza mu gihe itarwishimiye. Rusanze ariko kuba ubujurire bwa Africa New Life Ministries bwatumye Mukakalisa Beatrice akurikirana rubanza mu bujurire ndetse ashaka umwunganira mu mategeko, Africa New Life ministries igomba guha Mukakalisa Béatrice amafaranga 100.000frw y'ikurikirana rubanza na 250.000frw y'igihembo cy'avoka mu bujurire.

## **III. ICYEMEZO CY'URUKIKO**

[63] Rwemeje kwakira ubujurire bwatanzwe na Africa New Life ministries, rubusuzumye rusanga budafite ishingiro.

[64] Rwemeje ko ubujurire bwuririye ku bundi bwatanzwe na Mukakalisa Béatrice bufite ishingiro kuri bimwe.

[65] Rwemeje ko urubanza RC01094/2018/TGI/NYGE rwaciwe ku wa 21/01/2020 n'urukiko rwisumbuye rwa Nyarugenge rudahindutse.

[66] Rutegetse Africa New Life ministries guha Mukakalisa Béatrice amafaranga y'ikurikirana rubanza n'igihembo cy'avoka mu bujurire angana na 350.000frw.

[67] Rutegetse ko amafaranga 40.000Frw y'amagarama yatanzwe na Africa New Life ministries irega ahwanye n'ibyakoze mu rubanza.