

## KANYANJA N'ABANDI v. MUKANTABANA N'ABANDI

[Rwanda URUKIKO RW'IKIRENGA – RCAA0002/13/CS (Rugege, P.J., Mugenzi na Kanyange, J.) 25 Nzeri 2005]

*Amategeko agenga umuryango – Irage – Isangiramutungo – Gusohoka mu isangiramutungo – Uwarazwe umutungo agomba kugira uburenganzira busesuye bwo gusohoka mu isangiramutungo – Itegeko N°22/99 ryo kuwa 12/11/1999 ryuzuza Igitabo cya mbere cy'urwunge rw'amategeko mbonezamubano kandi rishyiraho igice cya gatanu cyerekeye imicungire y'umutungo w'abashyingiranywe, impano n'izungura, ingingo ya 46 iya 56 n'iya 91.*

*Amategeko agenga ibimenyetso – Inshingano yo gutanga ibimenyetso – Uvuga ko icyo yategekwaga gukora cyagaragajwe n'ibimenyetso atagitegetswe kugikora, agomba kugaragaza impamvu zakimukuyeho – Itegeko N°21/2012 ryo kuwa 14/06/2012 ryerekeye imiburanishirize y'imanza z'imbonezamubano, iz'ubucuruzi, iz'umurimo n'iz'ubutegetsi, ingingo ya 9(2).*

*Indishyi – Igenwa ry'indishyi mbonezamusaruro – Indishyi mbonezamusaruro ntizigenwa mu bushishozi bw'Urukiko igihe zigizwe ushobora kubarwa.*

*Amategeko agenga imiburanishirize y'imanza mbonezamubano – Ubujurire – Ikirego gishya – Ikirego gishya nticyakirwa ku rwego rw'ubujurire – Itegeko N°21/2012 ryo kuwa 14/06/2012 ryerekeye imiburanishirize y'imanza z'imbonezamubano, iz'ubucuruzi, iz'umurimo n'iz'ubutegetsi, ingingo ya 168.*

**Incamake y'ikibazo:** Buhiga yakoze irage agena uburyo igabana ry'umutungo rizakorwa hagati y'abazungura be ariko avuga ko umutungo asize utazagurishwa umuntu utari uwo mu muryango we. Abazungura be baregeye Urukiko Rwisumbuye bavuga ko ibivugwa mu irage bitashyizwe mu bikorwa, banasaba gusohoka mu mutungo rusange ndetse no kugabana indi mitungo itavugwa mu irage.

Urwo Rukiko rwemeje ko umutungo wose uvugwa mu irage ryakozwe na nyakwigendera ndetse nutavugwamo ugizwe n'ishyamba, isambu biri i Cyarwa hamwe n'inka ndwi nizazikomotseho, ugomba kugabanwa abantu bavugwa mu irage abapfuye bagahagararirwa n'abana babo. Rukomeza ruvuga ko mu kurangiza urubanza habaho kugurisha, mu gihe umwe mu bazungura adatanze amafaranga bagenzi be bemera, nta mpamvu umutungo utagurwa n'undi muntu wese. Urukiko rwategetse kandi ko mu mutungo uzungurwa havamo amafaranga y'igihembo cy'avoka ndetse n'indishyi z'akababaro.

Mukantabana, Kanyanja na Nibarere bajuriye mu Rukiko Rukuru maze rwemeza ko ubujurire bwa Kanyanja na Nibarere nta shingiro bufite ariko ubwa Mukantabana bufite ishingiro kuri bimwe naho ubujurire bwuririye ku bundi bwa Kabanya nabwo bufite ishingiro kuri bimwe. Urukiko rwagennye mu bushishozi bwarwo ko Kanyanja na Nibarere baha abazungura ba Buhiga 200.000.000Frw yavuye mu bukode bw'amazu bashinzwe gucunga ndetse bagafatanya gutanga amafaranga y'igihembo cy'avoka n'indishyi z'akababaro, ayo mafaranga akava mu mitungo yabo.

Kanyanja na Nibarere bajuriye mu Rukiko rw'Ikirenga bavuga ko ibyategetswe n'inkiko zabanje binyuranyije n'irage, ko kandi amafaranga Urukiko rwabategetse kwishyura ntaho ashingiye

kandi indishyi mbonezamusaruro zishingirwa ku bimenyetso bifatika. Bavuga kandi ko Urukiko rwirengagije ko mu mategeko y'u Rwanda urega ariwe utanga ibimenyetso.

Abaregwa bireguye bavuga ko batagomba guhatirwa kuguma mu mutungo rusange, ko bafite uburenganzira ku mutungo barazwe kandi ntakuntu bava mu mutungo rusange hatabaye kugurisha, bakaba basanga igihe nta muntu mu muryango ubonye amafaranga umutungo wagurwa n'abandi.

Ku bijyanye nuko uregwa ariwe utanga ibimenyetso, bavuga ko Urukiko rushobora guhatira ufite ibimenyetso kubigaragaza kugirango ukuri kumenyekane ariyo mpamvu Kanyanya na Nibarere bategetswe gutanga ibimenyetso by'uko ibyo bari bategetswe gukora byubahirijwe.

Abaregwa bakomeza bavuga ko abajuriye arivo batumye yinjira mu rubanza bakaba bagomba kubitangira indishyi zinyuranye.

**Incamake y'icyemezo:** 1. Uwarazwe umutungo agomba kugira uburenganzira busesuye kuriwo ni muri urwo rwego rero hagomba kubaho gusohoka mu isangiramutungo kandi ntibyashoboka hatabayeho igurishwa ryawo. Bityo kugirango hubahirizwe icyifuzo cya Buhiga, amahirwe yo kugura agomba guhabwa abo mu muryango we ariko batabona ubushobozi bwo kugura umutungo ukaba wagurwa n'abatari abanyamuryango we; ibi rero bikaba bitanyuranyije n'irage ahubwo ari ugushyira mu bikorwa ibyo ryategetse.

2. Uvuga ko icyo yategekwaga gukora cyagaragajwe n'ibimenyetso atagitegetswe kugikora, agomba kugaragaza impamvu zakimukuyeho. Iyo abiburiye ibimenyetso, uwo baburana aramutsinda. Kubw'ibyo Kanyanja na Nibarere bagomba kugaragaza uburyo bacunze umutungo.

3. Indishyi mbonezamusaruro ntizigenwa mu bushishozi bw'Urukiko igihe zigizwe n'umusaruro ushobora kubarwa. Bityo amafaranga yavuye mu bukode bw'inzu ashobora kubarwa mu buryo bw'imibare harebwa ayinjiye n'ayakoreshejwe.

4. Kuba abasabwa gutanga indishyi atarivo bafashe iyambere ngo barege, ntibyababuza kuzicibwa igihe abaziregera barinze kwiyambaza inkiko kugira ngo barenganurwe.

5. Ikirego gishya nticyakirwa ku rwego rw'ubujurire. Bityo kuba ikirego ku inyungu zikomoka ku inka Buhiga yasize kitarigeze gitangwa mu nkiko zabanje bituma kitakwakirwa muri uru Rukiko.

**Ubujurire bufite ishingiro kuri bimwe;**  
**Ubujurire bwuririye ku bundi bufite ishingiro kuri bimwe;**  
**Abajuriye bategetswe gufatanya gutanga amagarama y'urubanza.**

**Amategeko yashingiweho:**

Itegeko N°22/99 ryo kuwa 12/11/1999 ryuzuza Igitabo cya mbere cy'urwunge rw'amategeko mbonezamubano kandi rishyiraho igice cya gatanu cyerekeye imicungire y'umutungo w'abashyingiranywe, impano n'izungura, ingingo ya 46 iya 56 n'iya 91.

Itegeko N°21/2012 ryo kuwa 14/06/2012 ryerekeye imburanishirize y'imanza z'imbonezamubano, iz'ubucuruzi, iz'umurimo n'iz'ubutegetsi, ingingo ya 9(2) n'iya 168. Itegeko ryo kuwa 30/07/1888 rigenga amasezerano cyangwa imirimo nshinganwa, ingingo ya 258.

**Nta manza zifashishijwe.**

## **Urubanza**

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

[1] Buhiga Arcade yitabye Imana asiga akoze irage, bamwe mu bazungura be baregera urukiko bavuga ko ibivugwa muri iringi rage bitashyizwe mu bikorwa, banasaba gusohoka mu mutungo rusange no kugabana indi mitungo itavugwa mu irage.

[2] Urukiko Rwisumbuye rwa Huye rwaciye urubanza RC0173/010/TGI/HYE kuwa 29/02/2012 rwemeza ko imitungo yasizwe na Buhiga Arcade igomba kugabanywa, ko mu irangiza ry'urubanza hagabanywa imitungo yose ivugwa mu irage ryakozwe na Buhiga kuwa 07/08/2000 hamwe n'itaragaragaramo igizwe n'ishyamba ry'inturusি riri i Cyarwa Sumo, isambu iri i Cyarwa Sumo, inka indwi n'izazikomotseho, ikagabanwa n'abantu barindwi nk'uko bavuzwe mu irage, abapfuye bagahagararirwa n'abana babo, ko kandi mu kurangiza urubanza habaho kugurisha, mu gihe umwe mu bazungura adatanze amafaranga bagenzi be bemera, nta mpamvu umutungo utagurwa n'undi muntu wese. Rwategetse ko no ku birebana n'umutungo wavuzwe haruguru utagaragara mu irage, nawo ugabanwa n'abazungura ba Buhiga habaho kugurisha bikozwe mu buryo bumwe n'ibayavuzwe ku birebana n'umutungo uvugwa mu irage.

[3] Urukiko rwategetse kandi ko mu mutungo wasizwe na Buhiga havamo 2.000.000Frw agahabwa Uwineza Claire na Muhimpundu Clarisse y'igihembo cya avoka na 3.000.000Frw y'indishyi z'akababaro kubera ko abazungura ba Buhiga bakomeje kubananiza banga kuva mu isangiramutungo bituma babashora mu manza.

[4] Ku birebana n'amafaranga yavuye mu mutungo uzungurwa, rwasanze abarega batarayagaragarije ibimenyetso mu gihe abaregwa bavuga ko ayo mafaranga yakoreshejwe mu rwego rwo gusana no gufata neza umutungo.

[5] Mukantabana Josepha, Kanyanja Emilienne na Nibarere Costasie bajuririye urwo rubanza mu Rukiko Rukuru, urugerekko rwa Nyanza, ruca urubanza RCA0094/12/HC/NYA kuwa 18/12/2012 rwemeza ko ubujurire bwa Kanyanja n'ubwa Nibarere nta shingiro bufite, ko ubujurire bwa Mukantabana bufite ishingiro kuri bimwe, ko n'ubujurire bwuririye ku bundi bwa Kabanya bufite ishingiro kuri bimwe.

[6] Rwemeje ko Kanyanja na Nibarere baha abazungura ba Buhiga 200.000.000Frw agenwe mu bushishozi bw'urukiko, akomoka ku bukode bw'amazu bashinzwe gucunga mu gihe cy'imyaka 12, buri wese agatanga 100.000.000Frw, bagafatanya kandi guha Uwineza Claire na Muhimpundu Clarisse 2.000.000Frw y'igihembo cya avoka na 3.000.000Frw y'indishyi z'akababaro, buri wese agatanga 2.500.000Frw avuye mu mitungo yihariye yabo.

[7] Kanyanja Emilienne na Nibarere Costasie bajuririye Urukiko rw'Ikirenga bavuga ko ibyategetswe n'inkiko zabanje binyuranyije n'irage, ko kandi urukiko rwabategetse kwishyura 200.000.000Frw ntaho rubishingiye. Bavuga kandi ko Urukiko rwavuze ko abajuriye baheje

abandi mu mutungo kandi ataribo bonyine bashinzwe kuwukurikirana, bacibwa n'indishyi zo gushora abandi mu manza kandi ataribo batanze ikirego.

[8] Urubanza rwaburanishijwe bwa mbere kuwa 18/03/2014 Kanyanja na Nibarere bahagarariwe na Me Niyomugabo Christophe hamwe na Me Munyanze G.Pascal, Kabanyana Charlotte ahagarariwe na Me Habinshuti Yves, Rugomwa Fidèle yunganwi na Me Ndagiimana Augustin anahagarariye abandi bazungura ba Kanyumba Margueritte, abazungura ba Hategekimana Thacien na Mbarushimana François bahamagajwe ahatazwi batitabye, urubanza ruburanishwa badahari.

[9] Habanje gusuzumwa inzitizi yatanzwe na Me Habinshuti hamwe na Me Ndagiimana ishingiye ku biteganywa n'ingingo ya 28 y'Itegeko Ngenga N°03/2012/OL ryo kuwa 13/06/2012 rigena imiterere, imikorere n'ububasha by'Urukiko rw'Ikirenga kuko basanga mu nkiko zabanje abajuriye baratsinzwe ku mpamvu zimwe, Urukiko rwemeza ko iyo nzitizi nta shingiro ifite, urubanza rukomeza mu maburanisha yakurikiye hasuzumwa ingingo z'ubujurire z'abajuriye.

## **II. IBIBAZO BIRI MU RUBANZA N'ISESENGURWA RYABYO**

### **1. Kumenya niba inkiko zabanje zarategetse ibinyuranye n'irage.**

[10] Ababuranira Kanyanja na Nibarere bavuga ko ibyategetswe n'inkiko zabanje binyuranye n'irage bikananyuranya n'ikirego abarega bari batanze. Basobanura ko Buhiga Arcade yateganyije uko igabana hagati y'abazungura be rizakorwa, ko yavuze ko umutungo asize utazagurishwa umuntu utari uwo mu muryango we, nyamara Urukiko Rukuru rwemeza umwanzuro w'Urukiko Rwisumbuye urebana n'uko mu rwego rwo kugabana umutungo, hazabaho igerisha ko kandi mu gihe umwe mu bazungura adatanze amafaranga bagenzi be bemera, nta mpamvu utagurwa n'undi wese, bisobanuye ko ibyemejwe mu irage byateshejwe agaciro kandi nta muburanyi wabiregeye ahubwo bose bemeranya ku irage, icyaregewe akaba ari ukudakora ibyo ryateganyije.

[11] Bavuga ko mu gihe hagira ushaka gusohoka mu irage, byakorwa habanje kubaho ibarura ry'umutungo uzungurwa hakamenyekana uruhare rwa buri wese, uvuyemo akagurisha umugabane we ku bandi bo mu muryango nk'uko irage ryabigennye.

[12] Me Habinshuti uburanira Kabanyana (nawe uhagarariye abana be), avuga ko batagomba guhatirwa kuguma mu mutungo rusange nk'uko biteganywa n'ingingo ya 33 y'Igitabo cya gatatu cy'urwunge rw'amategeko mbonezamubano, ko kandi hashingiwe ku ngingo ya 46 y'itegeko ryerekeye imicungire y'umutungo w'abashakanye, impano n'izungura, abo aburanira bafite uburenganzira ku mutungo barazwe, wagabanya hashingiwe ku biteganywa n'ingingo ya 91 y'Itegeko rimaze kuvugwa hakurikijwe "expertise" yakozwe, mu gihe uwo mu muryango atabonye amafaranga abandi bemera umutungo ukaba wagurwa n'abandi bo hanze. Akomeza avuga ko Kabanyana yahabwa 1/7 cy'umutungo wagaragajwe na "expertise", akanahabwa umugabane we ku mafaranga 909.480.000Frw yavuye mu bukode bw'amazu Buhiga yasize abazwe mu gihe cy'imyaka 13.

[13] Me ndagiimana uburanira Mukantabana Josepha n'abazungura ba Kanyumba avuga ko kuba umucamanza yaravuze ko igihe cy'igabana ry'umutungo abantu bo hanze bashobora

kugura, byatewe n'uko yari yabisabwe kuko abo aburanira basanga ikigomba gushyirwa imbere ari uko umutungo wegukanwa n'uwo mu muryango uzatanga amafaranga menshi, ariko mu gihe atabonetse abo hanze bakaba bakwemererwa kugura.

[14] Asobanura ko abo aburanira bemera ko irage ryakurikizwa ku byemewe n'amategeko, hakubahirizwa ibiteganywa n'ingingo ya 29 y'Itegeko nshinga, naho ku bijyanye n'imitungo idashobora kugabanya, ikagurishwa, umusaruro uvuyemo ukagabanya. Avuga kandi ko ku birebana na Mbarushimana, urukiko rwategeka ko azungura Se gusa kuko adasangije ababyeyi bombi n'abandi bazungura.

[15] Rugomwa nawe avuga ko mu rwego rwo gusohoka mu irage, asanga abazungura bajya hamwe bakagena agaciro k'umutungo uzungurwa, uwo mu muryango ushatse kuvamo agatanga igiciro cyumvikanyweho ariko bitazitiye abo hanze bashobora gutanga amafaranga menshi kuko muri icyo gihe abazungura bose babivanamo inyungu.

## **UKO URUKIKO RUBIBONA**

[16] Ikibazo kigomba gukemurwa muri uru rubanza ni icyo kumenya niba mu gusohoka mu mutungo rusange uvugwa mu irage rya Buhiga, habaho kuwugurisha kandi ugashobora no kugurwa n'abatari abo mu muryango wa Buhiga.

[17] Mu irage Buhiga yakoze mbere yo kwitaba Imana, yagaragaje icyifuzo cy'uko umutungo asigiye umuryango we utagurishwa, keretse bamwe mu bazungura bemeye kugurisha, imigabane yabo ikagurwa n'abandi bo mu muryango. Urukiko rurasanga ariko, bamwe mu bavugwa mu irage basaba gusohoka mu mutungo rusange nk'uko bisobanuwe mu kirego cyatanzwe, bakagira uburenganzira busesuye ku ruhare rwabo, ibyo basaba kandi bikaba byubahirije ibiteganywa n'ingingo ya 46 y'Itegeko 22/99 ryo kuwa 12/11/1999 ryuzuza Igitabo cya mbere cy'urwunge rw'amategeko mbonezamubano kandi rishyiraho igice cya gatanu cyerekeye imicungire y'umutungo w'abashyingiranwe, impano n'zungura, iteganya ko umurage ari ikintu cyangwa ibantu bitanzwe na nyirabyo akiriho, ubihawekabyegukana uwabimuhaye atakiriho.

[18] Ababuranyi bose bemeranya ku isohoka mu mutungo rusange, icyo batemeranyaho akaba ari uburyo byakorwamo. N'ubwo uru rukiko rwemera ko icyifuzo cy'uaraze kigomba kubahirizwa hakurikijwe ibiteganywa n'ingingo ya 56 y'Itegeko 22/99 ryo kuwa 12/11/1999 ryavuzwe haruguru, iteganya ko irage ari igikorwa umuntu akoraagena amerekezo y'umutungo we mu gihe azaba atakiriho, akagaragaza ibyifuzo bye bya nyuma, rurasanga na none hatabura kwitabwa ku byifuzo bya bamwe mubarazwe mu gihe bagaragaje impungenge zishingiye ku ishyirwa mu bikorwa ry'icyifuzo cy'uaraze.

[19] Urukiko rurasanga mu rwego rwo gusohoka mu mutungo rusange wasizwe na Buhiga, ari ngombwa ko uwo mutungo ugurishwa nkuko byemejwe mu manza zabanje bikaba kandi binahura n'ibiteganywa n'ingingo ya 91 y'Itegeko N°22/99 ryo kuwa 12/11/1999 ryavuzwe haruguru, ivuga ko“ isambu itarengeje hegitari imwen'icyaricyo cyose kidashobora kugabanya bidashobora gucibwamo imirwi, ahubwo ba nyirabyo bumvikana uburyo bwo kubigurisha cyangwa bwo kubibyaza umusaruro ibivuyemo akaba aribyo bagabana”, ibi bikaba byakorwa habanje kubahoigenagaciro ry'uwo mutungo ryemeranyijweho n'abazungura bose.

[20] Urukiko rurasanga kandi mu rwego rwo kubahiriza icyifuzo cya Buhiga, amahirwe yo kugura (priorité) agomba guhabwa abo mu muryango we, ariko bitewe n'impungenge zagaragajwe na bamwe mu bazungura z'uko hari abatabona ubushobozzi bwo kugura, muri icyo gihe umutungo wagurwa n'abatari abo mu muryango wa Buhiga kuko bitabaye ibyo gusohoka mu mutungo rusange bitaba bigishobotse kandi nyamara uwarazwe umutungo agomba kugira uburenganzira busesuye kuri wo.

[21] Urukiko rurasanga kwemeza ibimaze kuvugwa, ari nabyo byemejwe mu manza zabanje, atari ukunyuranya n'irage nk'uko abajuriye babivuga ahubwo ari ugushaka uburyo bwo gushyira mu bikorwa ibyo ryategetse kandi binahuye n'ibyo itegeko riteganya, nta n'ubwo ari ugucira urubanza ku kitararegewe kuko abareze basabye kuva mu mutungo rusange, bityo impamvu y'ubujurire ya mbere ikaba nta shingiro ifite.

## **2. Ku birebana n'amafaranga 200.000.000Frw abajuriye bategetswe kwishyura.**

[22] Ababuranira Kanyanja na Nibarere bavuga ko Urukiko Rukuru rwabategetse kwishyura 200.000.000Frw mu buryo bunyuranyije n'amategeko kuko nk'indishyi mbonezamusaruro, zagombye gushingira ku bimenyetso bifatika. Bavuga kandi ko Urukiko rwashingiye ku nyandiko z'abahanga zinyuranye n'itegeko kuko zivuga ko uregwa ariwe utanga ibimenyetso mu gihe ingingo ya 9 y'itegeko ryerekeye imiburanishirize y'imanza z'imbonezamubano, iz'ubucuruzi, iz'umurimo n'iz'ubutegetsi, iteganya ko ibimenyetso bitangwa n'urega, ko rero Urukiko rwanyuranyije n'ibiteganywa n'ingingo ya 6 y'itegeko rimaze kuvugwa ivuga ko inyandiko z'abahanga zitashingirwaho iyo zinyuranye n'amategeko y'u Rwanda.

[23] Bavuga kandi ko Urukiko Rukuru rwemeje ko baheje abandi mu mutungo uzungurwa kandi nyamara ataribo bonyine bashinzwe gukurikirana ibyawo kuko mu irage hateganyijwe inama y'umuryango irimo na Mukantabana Josepha, ko no mu Rukiko Rukuru Rugomwa yemeye ko bahamagawe n'Umukuru w'Umuryango hagamijwe kureba uburyo bacungira hamwe umutungo basangiye ariko yanga kwitaba.

[24] Uburanira Kabanyana avuga ko n'ubwo ingingo ya 9 yavuzwe haruguru itegeka urega gutanga ibimenyetso by'ibyo aregera, ku birebana n'uru rubanza Nibarere ari we wakoranaga amasezerano y'ubukode n'abakodesha, amakuru babashije kubona akaba ari uko abakodesha bishyura hagati ya 300.000Frw na 200.000Frw buri kwezi, ko ariko urukiko rushobora guhatira ufite ibimenyetso kubigaragaza kugira ngo ukuri kumenyekane. Avuga ko hashingiwe ku makuru bafite, amafaranga yavuye mu bukode yagombye kuba angana na 909.480.000Frw hamaze kuvamo amafaranga yakoreshejwe (charges).

[25] Uburanira Mukantabana n'abazungura ba Kanyumba avuga ko ku birebana n'amafaranga yavuye mu bukode, basanga yagombye kuba 699.600.000Frw ariko umucamanza agena 200.000.000Frw, ko mu bimenyetso abo baburana batanze nta masezerano y'ubukode bigeze bagaragaza cyangwa ngo bagaragaze amafaranga yinjiye ahubwo bavuze gusa amafaranga yasohotse. Akomeza avuga ko abajuriye birengagiza ibiteganywa n'igika cya kabiri cy'ingingo ya 9 yavuzwe haruguru kibategeka gutanga ibimenyetso by'uko ibyo bari bategetswe gukora babyubahirije, ko inyandiko z'abahanga zashingiweho zahuzwa n'ibivugwa muri icyo gika.

[26] Rugomwa Fidèle nawe avuga ko Kanyanja na Nibarere bikubiye umutungo, ko kandi nta sanwa ry'amazu ryabayeho nk'uko babivuga ndetse amwe akaba yarafunzwe kubera

kononekara, ko rero amafaranga yose yavuye mu bukode bayabazwa uretse ayakoreshejwe bafitiye ibimenyetso.

[27] Nyuma yo kubona ko ababuranyi batemeranywa ku mafaranga yavuye mu mutungo uzungurwa, Urukiko rwashyizeho umuhanga bumvikanyeho ariwe *Kigali Consult and Supply Ltd* ihagarariwe na Nsanzimana Anastase, ahabwa inshingano zo gusuzuma imicungire y'umutungo wasizwe na Buhiga no kugaragaza amafaranga yinjiye kuva yitabye Imana n'amafaranga yasohotse mu rwego rwo guzunga uwo mutungo.

[28] Iyo raporo igaragaza ko amafaranga yavuye mu bukode bw'amazu kuva mu mwaka wa 2002 kugeza 2014 angana na 305.610.000Frw, ko amafaranga yakoreshejwe (dépenses) angana na 212.145.561Frw, hakaba andi 2.599.755Frw nayo yasohotse ariko atagaragarijwe ibimenyetso by'umwimerere. Igaragaza kandi ko hari 45.196.754Frw ari kuri konti, ko rero amafaranga agomba kugaragazwa n'abacunze umutungo angana na 50.867.440Frw.

[29] Me Ndagijimana Augustin avuga ko raporo y'umuhanga ihabanye n'ukuri, ko ahubwo hakwitabwa kuyo yari yakoze mbere yagaragazaga ko amafaranga abacunze umutungo bagomba kugaragaza angana na 243.139.457Frw. Mu byo anenga, hari umubare w'abakodesha avuga ko wagiye ugabanyuka ku buryo umwaka umwe urusha undi abakodesha 12 kandi nta nzu yavuyemo, hakaba kandi abakodesha bishyuye 47.600.000Frw muri Banki (muri 2013 na 2014) ariko bakaba batagaragara kuri liste y'abakodesha. Na none kandi ngo raporo igaragaza ko MTN yishyura 100.000Frw na 200.000Frw kandi bizwi ko ari 500.000Frw.

[30] Ku mafaranga yasohotse, avuga ko hari aho raporo igaragaza ko aruta ayinjiye, ikaba kandi igaragaza amafaranga agera kuri 52.572.388Frw nk'amafaranga yasanishijwe inzu nyamara aho yasohokeye hatagaragajwe, ko ayo mafaranga yazamutse akagera kuri 84.399.228Frw. Asanga ikimenyetso cyakozwe muri 2005 cyatanzwe na Ingénieur Byemayire Lambert kitashingirwaho kuko nta masezerano y'igihe kirekire ku mafaranga 52.572.388Frw yagaragajwe cyangwa ngo hagaragazwe aho yakiriye ayo mafaranga ahubwo ibimenyetso bihari bigaragaza ko yahembwe 2.140.000Frw yonyine.

[31] Me Ndagijimana avuga kandi ko hari amafaranga yagaragajwe ko yasohotse kandi atari mu nyungu z`umuryango ahubwo ari mu nyungu z`abajuriye, ko amafaranga abo aburanira bemera ko yasohotse angana na 83.436.749Frw agizwe na 6.085.7000Frw yakoreshejwe mu gushyingura, 31.995.773Frw y'imisoro, 11.680.000Frw yakiriwe n'abazungura, 7.494.580Frw y'amashuli y'abana ba Kanyanja, 5.272.540Frw y'ubwishingizi, 4.902.156Frw y'amazi n'umuriro, 9.535.000Frw y'abazamu, 6.000.000Frw y'umuhanga na 471.000Frw yo gusana ibikoresho.

[32] Rugomwa Fidèle nawe avuga ko raporo igaragaza ko hari amafaranga menshi yatanzwe hishyurwa amazi ariko ntihagaragazwe abakodesha bakoresheje ayo mazi, ko n`igihembo cya Nibarere kidasobanutse kuko atagaragaza icyo yakoze, akaba kandi yarashyizweho na Kanyanja abandi batabigizemo uruhare.

[33] Me Habinshuti Yves mu mwanya wa Kabanyana Charlotte nawe avuga ko raporo y'umuhanga itagaragaza ukuri ahubwo yagenekereje, ko hari amezi y'ubukode atagiye abarurwa mu mafaranga yinjiye, atanga ingero kuri OKAPI CAR, Gahenda Jean Baptiste, RAMA,

Uwimana Jeanne. Avuga kandi ko hari amafaranga angana na 8.860.000Frw agizwe n`ibihembo bya ba avoka yashyizwe kuri succession Buhiga kandi atarakoreshejwe mu nyungu zayo kuko itarezwe cyangwa ngo irege, ko yagombye kwishyurwa na Kanyanja na Nibarere nk`uko uruhande baburana rwiyishyurira ba avoka rukoresha.

[34] Na none kandi ngo hari amafaranga yashyizwe mu yasohotse mu mwaka runaka kandi atarishyuwe muri uwo mwaka, bivuze ko yagiye abarwa kabiri, atanga ingero z`amafaranga 36.572.388 yagaragajwe ko yasanishijwe inzu muri 2003 kandi mu myaka yakurikiyeho yongera abarwa mu mafaranga yasohotse, hakaba kandi 16.000.000Frw yafashwe nk`ayakoreshejwe muri 2003 kandi atarasohotse akongera kubarwa gutyo ku munsi yasohokeyeho.

[35] Akomeza avuga ko hari n`amafaranga yafashwe nk`ayakoreshejwe (depenses) nta kimenyetso cyayo, atanga ingero za *Tax paid on rent and property* 2004-2007, 2009, 2011, régime éducationnel 2006-2014, ko no mu myaka ya 2008-2010 amafaranga yose yasohotse adafite ibisobanuro, na 9.509.405Frw y`amazi mu myaka ya 2005-2011 nta bisobanuro bifatika yatangiwe, nta n`ikimenyetso cy`uko yishyuwe, akavuga kandi ko ku birebana na 16.632.182 Frw y`amazi n`umuriro, umuhanga ayashyira kuri succession Buhiga kandi mu bisobanuro yatanze avuga ko abakodesha aribo bishyura amazi n`umuriro. Na none kandi ngo umuhanga yafashe ko abana ba Nkurikiyimana bahawe régime alimentaire amezi yose kandi hariigihe Kanyanja yanze kuyitanga hakiyambazwa inkiko, asoza avuga ko raporo yakozwe mu buryo bubogamiye kuri Nibarere na Kanyanja kuko umuhanga yatubije umubare w`amafaranga binjije atubura uw`amafaranga bavuga ko yasohotse nyamara ibimenyetso byashingiweho bidafatika.

[36] Me Munyemana mu mwanya wa Kanyanja na Nibarere avuga ko ku birebana n`amafaranga yinjiye, yemeranya n`ibyo raporo y`umuhanga yagaragaje kuko yitaye ku nenge zari zagaragajwe ku birebana na raporo ya mbere. Avuga ariko ko ku birebana n`amafaranga yakoreshejwe, atemeranya na raporo y`umuhanga ku birebana n`amafaranga yishyuwe amazi n`umuriro kuko ari 23.184.346Frw aho kuba 16.632.182Frw yagaragajwe, ko ayasanishijwe amazu ari 87.977.671Frw aho kuba 84.399.288Frw, naho amafaranga yishyuwe ku bana ba Nkurikiyimana akaba ari 8.140.200Frw aho kuba 7.494.580Frw. Akomeza avuga ko imisoro yishyuwe itangana na 32.765.331Frw nk`uko raporo ibigaragaza ahubwo ingana na 33.395.773Frw, ko kandi umuhanga atahaye agaciro 8.500.000Frw yasanishijwe amatongo y`i Cyarwa.

[37] Na none kandi ngo umuhanga ntiyagombaga kwanga inyandiko zigaragaza amafaranga yasohotse angana na 2.599.755Frw abishingiye ko atari “documents comptables”, kandi nyamara abacunze umutungo batari bazi ko hazavuka impaka zatuma hakoreshwu “audit”, ko rero yagombaga kwita ku miterere n`imimerere y`ibyo yabururaga, hakanitabwa ko hari inyandiko zatabashije kuboneka kubera igithe gishize, hakaba n`ibikorwa byakozwe ariko ntihakorwe inyandiko bitewe n`imiterere yabyo.

[38] Akomeza avuga ko abajuriye batagombye gushinjwa kuba barikubiye umutungo uzungurwa mu gihe Kabanyana kuva yasenyerwa muri 1994 atuye muri imwe mu mazu ya Buhiga nta bukode yishyura, akaba afite n`imiryangi acururizamo indi akayikodesha, ko rero ibi byose urukiko ryabyitaho. Asaba kandi kuzashingira ku rubanza RCAA0069/12/CS rwo kuwa 04/04/2014 rwaciwe n`uru rukiko n`urubanza RA109/13.03/82 rwo kuwa 16/11/1982 rwaciwe

n'urukiko Rusesa imanza, rukanashingira ku byanditswe n'abahanga F.Terre na Lequette, *les Successions*.

## UKO URUKIKO RUBIBONA

[39] Urukiko rurasanga amafaranga 200.000.000 Urukiko Rukuru rwategetse Kanyanja na Nibarere guha abazungura ba Buhiga, yaragenwe mu bushishozi bwarwo mu gihe agizwe n'umusaruro ukomoka ku bukode bw'amazu azwi, ushobora kubarwa mu buryo bw'imibare harebwa ayinjiye n'ayakoreshejwe mu gusana cyangwa gufata neza ayo mazu.

[40] Ku kibazo cy'ugomba kubitangira ibimenyetso, ingingo ya 9 y'Itegeko N°21/2012 ryo kuwa 14/06/2012 ryerekeye imiburanishirize y'imanza z'imbonezamubano, iz'ubucuruzi, iz'umurimo n'iz'ubutegetsi ivuga ko urega agomba kugaragaza ibimenyetso by'ibyo aregera, yabibura uwarezwe agatsinda. Mu gika cya kabiri, iyo ngingo ivuga ko "uvuga ko icyo yategekwaga gukora cyagaragajwe n'ibimenyetso atagitegetswe kugikora, agomba kugaragaza impamvu zakimukuyeho. Iyo abiburiye ibimenyetso, uwo baburana aramutsinda".

[41] Kanyanja na Nibarere ntibahakana ko aribo bacunze umutungo Buhiga asize bashingiye ku bivugwa mu irage yakoze aho Kanyanja yagizwe umukuru w'umuryango, Nibarere na Mukantabana bakamwungiziza n'ubwo nta gikorwa cyagaragajwe Mukantabana yaba yarakoze mu rwego rwo gucunga uwo mutungo, mu gihe nyamara bigaragara ko Nibarere ariwe ukorana n'abakodesha amasezerano y'ubukode, bikanagaragara ko we na Kanyanja aribo bakoresha konti ijyaho amafaranga y'ubukode. Urukiko rurasanga rero hashingiwe ku gika cya kabiri cy'ingingo ya 9 yavuzwe haruguru, Kanyanja na Nibarere aribo bagomba kugaragaza uburyo bacunze uwo mutungo.

[42] Rapor y'umuhanga washyizweho n'Urukiko nyuma yo kwemeranyaho n'ababuranyi, yagaragaje amafaranga yinjiye n'ayakoreshejwe nk'uko byavuzwe mu gika cya 28 cy'uru rubanza, ariko ababuranyi bakaba batemeranya nayo nk'uko byavuzwe haruguru, usibye uburanira Kanyanja na Nibarere uvuga ko ayemera ku birebana n'amafaranga yinjiye.

[43] Ku birebana n'agaciro gahabwa raporo y'umuhanga, ingingo ya 98 y'Itegeko N°15/2004 ryo kuwa 12/06/2004 ryerekeye ibimenyetso mu manza n'itangwa ryabyo, iteganya ko Urukiko rudakurikiza byanze bikunze ibitekerezo by'abahanga mu gihe binyuranye n'imyumvire y'abacamanza.

[44] Umuhanga washyizweho yasobanuye ko nyuma yo kwita ku nenge ababuranyi bagaragaje kuri raporo yari yatanze mbere, byatumye imibare ihinduka, amafaranga yavuye mu bukode ava kuri 432.840.000Frw agera kuri 305.610.000Frw, ayakoreshejwe (dépenses) ava kuri 208.175.932Frw agera kuri 212.145.561Frw, ibi bikaba byaratumye amafaranga agomba gusobanurwa n'abacunze umutungo (net à justifier) ava kuri 243.139.457Frw agera kuri 50.867.440Frw.

[45] Urukiko rurasanga ariko ku birebana n'amafaranga yakoreshejwe, ibisobanuro umuhanga yatanze bitararunyuze ku byerekeye amafaranga 52.572.388 avuga ko yishyuwe Ingénieur Lambert Byemayire, kuko icyemezo ashingiraho cyo kuwa 12/01/2015 atari ikimenyetso cy'uko ayo mafaranga yasohotse koko kuko nubwo yaba yarishyuwe mu byiciro hagombye inyandiko

zibigaragaza, bityo amafaranga agomba kwemerwa ko ariyo yishyuwe akaba ari afitiwe ibimenyetso angana na 2.140.000Frw, bivuze ko asigaye angana na 50.432.388Frw agomba gukomeza kubarirwa mu mafaranga yinjiye.

[46] Na none kandi, hari amafaranga 8.500.000 agaragara muri raporo ya mbere ko ari mu yinjiye ariko muri raporo ya kabiri hakavugwa ko ari mu yasohotse ko kandi yishyuwe mu myaka yakurikiye ariko akaba ari nta bimenyetso byagaragajwe, bityo nayo akaba agomba kuguma mu mafaranga yinjiye.

[47] Ku bijyanye n'amafaranga y'amazi n'umuriro, Urukiko rurasanga umuhanga yaragiye atanga ibisobanuro bitandukanye aho muri raporo ya mbere yagaragazaga ko amazi yonyine ariyo agomba kwishyurwa na *Succession* Buhiga, abishingiye ku makuru yabwiwe n'umwe mu bakodesha y'uko aribo biyishyurira umuriro, muri raporo ya kabiri ashira amafaranga yose kuri Succession (amazi n'umuriro).

[48] Mu gusobanura iby'ayo mafaranga y'amazi n'umuriro, uburanira Kanyanja na Nibarere we avuga ko ari ayishyuwe mbere y'ishyirwaho rya *cash power*, ibi ariko bikaba bitavanaho ibivugwa mu ngingo ya 3 y'amasezerano y'ubukode iteganya ko abakodesha biyishyurira amazi n'umuriro, bityo amafaranga 16.632.182 yabazwe nk'ayakoreshejwe ku mazi n'umuriro akaba agomba kuvanwamo.

[49] Andi mafaranga atagaragarijwe impamvu yabarwa kuri Succession Buhiga ni agaragara muri raporo ko yishyuwe avoka kuva muri 2009 kugeza muri 2014 angana na 8.860.000Frw, akaba ataragaragarijwe ibimenyetso by`aho yishyuriwe n'impamvu yayo, akaba kandi atarishyuwe kubera uru rubanza kuko rwatangije muri 2012.

[50] Ku birebana n'umushahara wagenewe Nibarere, Urukiko rurasanga mu gihe bigaragara ko hari imirimo yakoze irebana n'imicungire y'umutungo uzungurwa, nko gusinya amasezerano y'ubukode binajyana no kwishyusa abakodesha n`indi mirimo ikenerwa kubera ubwo bukode, byumvikana ko umushahara yagenewe ufite impamvu yayo, ukaba rero wabarwa mu mafaranga yakoreshejwe. Ibimaze kuvugwa binareba amafaranga yagenewe abana ba Nkurikiyimana yo kubatunga no kubarihira amashuri nk'uko byateganyijwe mu irage, abanenga ingano yayo bakaba bataragaragaje ayagombaga gutangwa n'uburyo bayabara.

[51] Ku byerekeye izindi nenge ababuranyi bagaragaje, Urukiko rurasanga zitahabwaagaciro kuko nta bimenyetso bifatika batanga bivuguruza ibyashingiweho n'umuhanga kuko nko ku birebana n'amafaranga yinjiye, abaregwa nabo badahuriza ku mubare umwe ahubwo bagenekereza gusa mu gihe umuhanga yasobanuye ko yashingiye ku masezerano aho yashoboye kuboneka, ku misoro yishyurwaga no ku nyandiko za Banki. Byongeye kandi, kugaragaza umubare nyakuri w'amafaranga yavuye mu bukode ntibyoroshye harebwe igithe Buhiga yitabiye Imana n'igihe abavuga ko bahejwe mu mutungo baregeye, icyo gihe ubu kigeze ku myaka 13 kikaba cyaragize ingaruka zo kutabona ibimenyetso byose byashoboraga kugaragaza ukuri ku buryo umutungo wacunzwe.

[52] Hashigiwe ku byasobanuwe haruguru, Urukiko rurasanga amafaranga yavuye mu bukode hamwe n'ayasohotse, agomba kubarwa mu buryo bukurikira : 305.610.000Frw (raporo yagaragaje ko ariyo yavuye mu bukode) + 50.432.388Frw (avugwa mu gika cya 45) +

8.500.000Frw (avugwa mu gika cya 46) - 212.145.561Frw (raporo yagaragaje ko ariyo yasohotse) - ( 16.632.182Frw (avugwa mu gika cya 48) + 8.860.000 Frw (avugwa mu gika cya 49) = ni ukuvuga 364.542.388Frw - 186.653.379Frw = 177.889.009Frw, ayo mafaranga akavanwamo 42.898.140Frw ari kuri konti ya Succession Buhiga, bivuze ko Kanyanja na Nibarere bagomba kugaragaza angana na 177.889.009 – 42.898.140Frw = **134.990.869Frw**, bakaba bagomba kuyagarura akajya mu mutungo rusange ugomba kugabanya, akajya hamwe n'amasfaranga ari kuri konti, kuva kandi uru rubanza ruciwe, Kanyanja na Nibarere bakaba batemerewe gukoresha amasfaranga ava mu bukode batabanje kubyemeranywaho n'abandi bazungura.

[53] Ku birebana n'indi mitungo ya Buhiga itaravuzwe mu irage, Urukiko rurasanga ibyategetswe mu manza zabanje ari byo bigomba kugumaho, ikagabanwa uko ingana.

### **3. Ku birebana n'indishyi zaciwe Kanyanja na Nibarere zo gushora abandi mu manza, n'indishyi zisabwa mu bujurire bwuririye ku bundi.**

[54] Ababuranira Kanyanja na Nibarere bavuga ko baciwe indishyi z'uko bashoye abareze mu manza kandi bo bararezwe, abareze bakaba kandi bararegeye ibinyuranye n'irage ryagombye kubahirizwa na bose.

[55] Uburarira Kabanyana avuga ko Kanyanja na Nibarere aribo batumye yinjira mu rubanza, bakaba bagomba kubitangira indishyi, ko mu bujurire bwuririye ku bundi bategekwa gutanga 10.000.000Frw yo gushora abo aburanira mu manza yiyongera kuri 3.000.000Frw bagenewe mbere, bakanatanga 3.000.000Frw y'ikurikiranarubanza n'igihembo cya avoka.

[56] Uburanira Mukantabana n'abazungura ba Kanyumba avuga ko indishyi zaciwe abajuriye zifite ishingiro kuko baheje abandi mu mutungo uzungurwa bituma hiyambazwa inkiko, nawe mu bujurire bwuririye ku bundi asaba ko buri wese mubo aburanira yagenerwa 1.000.000Frw y'ikurikiranarubanza, abajuriye bakanatanga 10.000.000Frw y'abavoka babiri. Avuga kandi ko abajuriye bacunze umutungo kumara myaka 13 bawubyaje inyungu, bakaba bategekwa guha muri wese mubo aburanira 20.000.000Frw, bakanishyura 24.500.000Frw arebana n'inka 7 abajuriye basigaranye, mu myaka 12 izo nka zikaba zagombye kuba zingana na 49 ( $7 \times 6 = 42 + 7$ ), buri nka ikabarirwa 500.000Frw.

[57] Ku bisabwa mu bujurire bwuririye ku bundi, uburanira abajuriye avuga ko 20.000.000Frw basabwa nta shingiro afite kuko anyuranye n'umubare w'amasfaranga abayasaba bavuga ko yavuye mu bukode, ko n'izindi ndishyi zisabwa nta shingiro zifite kuko abajuriye barezwe kugira ngo bagaragaze uko bacunze umutungo kandi bakaba barabikoze, ko rero atari bo bazanye abandi mu rubanza. Ku birebana n'amasfaranga arebana n'inka, avuga ko hategewa ko izihari zagabanya abazungura, naho ku ndishyi Me Habinshuti asabira abo aburanira, avuga ko nta shingiro zazo kuko abajuriye batabikoze bagamije gutinza urubanza ahubwo bajuriye bashaka kubona ubutabera.

## **UKO URUKIKO RUBIBONA**

[58] Imikirize y'urubanza rw'Urukiko Rwisumbuye rwa Huye igaragaza ko ishingiro ry'indishyi zagenewe abana ba Kabanyana Charlotte ari uko abazungura ba Buhiga bakomeje

kubananiza banga kuva mu isangiramutungo bituma babashora mu manza kandi icyifuzo cyabo cyari gifite ishingiro, rubagenera 2.000.000Frw y'igihembo cya avoka na 3.000.000Frw y'indishyi z'akababaro agomba kuva mu mutungo wa Buhiga, Urukiko Rukuru ruyagumishaho ariko rwemeza ko azava mu mutungo bwite wa Kanyanja na Nibarere.

[59] Urukiko rurasanga kuba Kanyanja na Nibarere ataribo bafashe iya mbere ngo barege, bitabuza ko bacibwa indishyi mu gihe abazibarega barinze kwiyambaza inkiko kugira ngo bagire uburenganzira ku mutungo barazwe, bityo indishyi zagenwe zikaba zikwiye kuko zishingiye ku biteganywa n'ingingo ya 258 y'Igitabo cya gatatu cy'urwunge rw'amategeko mbonezamubano iteganya ko "Igikorwa cyose cy'umuntucyangirije undi gitegeka nyirugukora ikosa rigikomokaho kuriha ibyangiritse", bityo iyimpamu y'ubujurire ikaba nta shingiro ifite.

[60] Ku nyungu za 20.000.000Frw Me Ndajimana asabira abo aburanira na 24.500.000Frw akomoka ku nka Buhiga yasize, Urukiko rurasanga batayagenerwa kuko atigeze asabwa mu nkiko zabanje, akaba rero atasabirwa mu bujurire hashingiwe ku biteganywa n'ingingo ya 168 y'Itegeko ryerekeye imiburanishirize y'imanza z'imbonezamubano, iz'ubucuruzi, iz'umurimo n'iz'ubutegetsi ivuga ko mu bujurire hadashobora kuregerwa ikirego gishya keretse iyo ari uguhwanya imyenda cyangwa ikirego cyo kwiregura ku kirego cy'ibanze cyatanzwe mu bujurire, cyangwa nk'uko bivugwa mu gika cya kabiri cy'iyo ngingo, kwaka inyungu, ibyishyuwe ku bukode n'ibindi bintu by'inyongera byabonetse kuva urubanza ruciwe..., Urukiko rukaba rusanga inyungu zisabwa na Me Ndajimana zitandukanye n'izivugwa muri icyo gika.

[61] Ku byerekeye 1.000.000Frw y'ikurikiranarubanza na 10.000.000Frw y'igihembo cy'abavoka asabwa n'uburanira Mukantabana n'abazungura ba Kanyumba, urukiko rurasanga afite ishingiro hashingiwe ku biteganywa n'ingingo ya 258 yavuzwe haruguru, ariko kuba Kanyanja na Nibarere bagize ibyo batsindira ku birebana n'ingano y'amafaranga yavuye mu bukode, bakaba batanga 250.000Frw y'ikurikiranarubanza na 500.000Frw y'igihembo cya avoka kuri uru rwego, buri wese agatanga 375.000Frw.

[62] Ku byerekeye indishyi zo gushorwa mu manza, ikurikiranarubanza n'igihembo cya avoka zisabwa n'uburanira Kabanya Charlotte, Urukiko rusanga ku mpamu zimwe n'izavuzwe mu gika kibanziriza iki, bagenerwa 500.000Frw y'igihembo cya avoka na 250.000Frw y'ikurikiranarubanza, yiyongera kuri 5.000.000Frw yagenwe n'Urukiko Rukuru, ni ukuvuga 5.750.000Frw, buri wese mu bajuriye agatanga 2.875.000Frw.

### III. ICYEMEZO CY'URUKIKO

[63] Rwemeje ko ubujurire bwa Kanyanja Emilienne na Nibarere Costasie bufite ishingiro kuri bimwe;

[64] Rwemeje ko ubujurire bwuririye ku bundi bwa Kabanya Charlotte, Mukantabana Josepha n'abazungura ba Kanyumba bufite ishingiro kuri bimwe;

[65] Rwemeje ko mu rwego rwo kuva mu mutungo rusange, hazabaho kugurisha umutungo wasizwe na Buhiga Arcade, ari uvugwa mu irage n'utavugwamo, hakabanza kugenwa agaciro

kawo abazungura bemeranyijweho kandi amahirwe yo kugura agahabwa abo mu muryango wa Buhiga, bitashoboka uwo mutungo ukaba wagurwa n'abatari abo mu muryango;

[66] Rwemeje ko amafaranga yavuye mu bukode bw'amazu yasizwe na Buhiga ari 177.889.009Frw harimo 42.898.140Frw ari kuri konti ya Succession Buhiga, Kanyanja na Nibarere bakaba bagomba kugarura ikinyuranyo kingana na 134.990.869 Frw, ayo mafaranga hamwe n'ari kuri konti akajya mu mutungo rusange ugomba kugabanya;

[67] Rutegetse ko kuva uru rubanza ruciwe, Kanyanja na Nibarere batemerewe gukoresha amafaranga ava mu bukode batabanje kubyemeranyaho n'abandi bazungura;

[68] Rutegetse Kanyanja na Nibarere guha Kabanya Charlotte uhagarariye abana be Uwineza Claire na Muimpundu Claris, 5.750.000Frw nk'uko yasobanuwe, buri wese agatanga 2.875.000Frw;

[69] Rutegetse kandi Kanyanja na Nibarere guha Mukantabana n'abazungura ba Kanyumba, 750.000Frw nkuko yasobanuwe, buri wese agatanga 375.000Frw;

[70] Rutegetse Kanyanja na Nibarere gufatanya gutanga amagarama y'urubanza angana na 100.000Frw