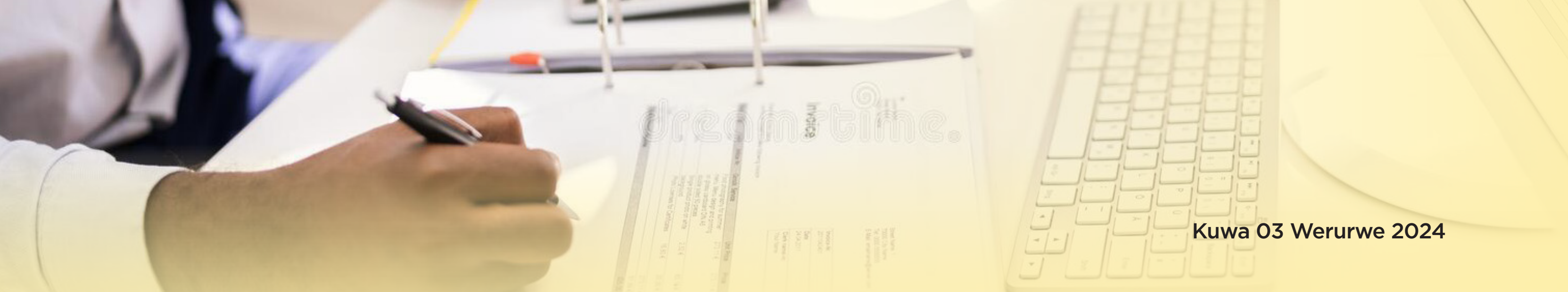

Kuwa 03 Werurwe 2024

ITANGAZO RIGENEWE ABANTU BOSE

KU MIKORERE INYURANYIJE N'AMATEGEKO IREBA ABABARURAMARI BATARI AB'UMWUGA

Urugaga Nyarwanda rw'Ababaruramari b'Umwuga (ICPAR) ni ikigo gifite ubuzima gatozi cyashyizweho n'itegeko n° 11/2008 ryo kuwa 06 Gicurasi 2008 gihabwa inshigano zo guteza imbere umwuga w'ibaruramari ry'umwuga mu Rwanda. Nkuko biri munshingano zayo kubungabunga inyungu rusange, ICPAR iramenyesha abantu bose ko binyuranyije n'amategeko kandi ko bibujijwe gukora ibaruramari cyangwa gukoresha umubaruramari utarabigize umwuga muri serivisi zose z'ibaruramari.

UMUBARURAMARI W'UMWUGA NI NDE?

Umubaruramari w'Umwuga ni umuntu ufite ubuhanga mu bijyanye n'ibaruramari, yagezeho binyuze mu kwiga no gusoza neza amasomo atanga impamyabumenyi y'umwuga mu ibaruramari cyangwa n'indi mpamyabumenyi ihwanye nayo; afite uburambe mu ibaruramari, kandi akaba yujuje ibi bikurikira:

- Kuba agaragaza kandi asigasira ubushobozi mu ibaruramari;
- Kuba afite imyitwarire iranga ababaruramari b'umwuga;
- Kuba yubahiriza amahame y'umwuga akaba yahabwa n'ibihano mugihe anyuranyije nayo cyangwa n'uburyo ngenzuramikorere buba bwashyizweho na ICPAR;
- Kuba yanditswe mu Rugaga Nyarwanda rw'Ababaruramari b'Umwuga kandi azwiho imyitwarire myiza iranga ababaruramari b'umwuga.

Kuba azwiho imyitwarire myiza mu rugaga bisobanuye ko yishyura umusanzu w'umunyamuryango wishyurwa buri mwaka, akora amahugurwa nkarishyabumenyi ahoraho y' amasaha 40 buri mwaka kandi ko adafite ubusembwa runaka bitewe n'imyitwarire idahwitse, n'ibindi. Umunyamuryango uzwiho imyitwarire myiza mu rugaga ni we wenyine wemerewe kwitwa CPA (R): Umubaruramari w'umwuga, cyangwa CAT (R): Umutekinisiye mwibaruramari.

Abanyeshuri barangije amasomo ya CPA cyangwa CAT hamwe n'abandi bantu bose ntibemerewe kwiyitirira cyangwa kwitwara nk'Ababaruramari b'Umwuga cyangwa Abatekinisiye mu ibaruramari kugeza igihe bujuje ibisabwa abanyamuryango kandi bakemezwa na ICPAR. Urutonde rw'abanyamuryango ruboneka ku rubuga rwa ICPAR kandi abantu bose bashobora kurubona.

NI NDE UKORA UMWUGA W'IBARURAMARI?

Umuntu ukora umwuga w'ibaruramari ni umunyamuryango wujuje ibisabwa mu rugaga (ICPAR) wemerewe gutanga serivisi z'ubugenzuzi mu by'imari [Audit] no mu bindi bikorwa bishamikiyeho. Agomba kuba afite icyemezo cyo gukora ubugenzuzi bw'imarigitangwa binyuze mu kigo cy'ubugenzuzi bw'imari cyahawe uruhushya na ICPAR.Urutonde rw'abagenzuzi b'imari n'ibigo byemerewe uwo mwuga narwo ruboneka ku rubuga rwa ICPAR.

NI IZIHE NYUNGU ZO GUKORESHA UMUBARURAMARI W'UMWUGA?

Gukoresha umubaruramari w'umwuga bizanira ikigo inyungu nyinshi, nko:

- Kubahiriza amabwiriza agenga kubika inyandiko, gutegura imisoro, gusuzuma no kuyimenyekanisha;
- Gufasha ikigo gutegura no gusobanura inyandiko z'imari n'izindi raporo z'icungamutungo;
- Gufasha ikigo kugenzura no gukosora ibibazo byose bijyanye n'imari;
- Gutanga ibitekerezo n'inama ku bijyanye no gusesengura ingamba no gufata ibyemezo mu micungire myiza y'imari mu kigo.

Abantu bose barasabwa kugenzura umuntu ku giti cye cyangwa ikigo bavuga ko ari ababaruramari b'umwuga cyangwa abakora umwuga w'ibaruramari mbere yo kubakoresha muri serivisi iyo ari yo yose y'ibaruramari. Abantu bose barashishikarizwa kandi gutanga amakuru ku muntu utari umunyamuryango wa ICPAR ariko akaba avuga ko ari umubaruramari w'umwuga cyangwa akora umwuga w'ibaruramari. Kwitwara no kwiyitirira umwuga w'ibaruramari ni icyaha gihanwa n'amategeko y'u Rwanda agena ibyaha n'ibihano muri rusange. ICPAR izafata ingamba zikenewe kugira ngo abantu nk'abo bamenyekane kandi bakurikiranwe n'inzego zibishinzwe.

SIKANA KODE

Ku yandi makuru cyangwa ibisobanuro bijyanye n'umubaruramari w'umwuga cyangwa ukora umwuga w'ibaruramari,

mwakwandikira ICPAR kuri **pds@icparwanda.com**

cyangwa mukaduhamagara kuri **0784 103 930**.

ICPAR
Unlimited possibilities

Follow us: @iCPAR @i_cpar icpar.official Institute of Certified Public Accountants of Rwanda

Contact us: +250 784 103 930 info@icparwanda.com www.icparwanda.com