

**INAMA
NKENGUZAMATEKA**

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SENAT

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**ICEGERANYO C'INGENDO ABAKENGUZAMATEKA BAGIZE MU
MAKOMINE YOSE Y'IGIHUGU MURI NYAKANGA 2026**

I. INTANGAMARARA

Inama Nkenguzamateka irafise ububasha bwo kugenzura ibikorwa vya Reta nkuko ingingo y'163 y'Ibwirizwa Shingiro ivyerekana. Vyongeye, ingingo y'185 y'Ibwirizwa Shingiro mu gace kayo ka 1 iratomora neza ko abakenguzamateka batorwa n'Inama z'amakomine. Ivyo bituma abakenguzamateka bagira ubucuti budasanzwe n'amakomine.

Mu ngingo y'192 y'iryo Bwirizwa Shingiro nyene, Inama Nkenguzamateka mu vyo ijejwe, harimwo kugenzura ibikorwa mu ntware y'igihugu, bikenewe igashikiriza ibikwiye gukorwa kugira ngo ntihagire intara n'imwe canke umurwi ukumirwa mu vyo Reta irangurira abanyagihugu, kugira inama Umukuru w'igihugu n'Umukuru w'Inama Nshingamateka ku bibazo vyose, cane cane ku vyerekeye gushinga amabwirizwa .

Ni muri iyo ntumbero Inama Nkenguzamateka yiyemeje kwama hafi y'indongozi mu makomine, kugira ngo ifashe gustimbataza umugambi wa Reta wo kwegereza ubutegetsu abenegihugu.

Inyuma y'umwaka uwo mugambi wa Reta wo kwegereza ubutegetsu abenegihugu uriko urashirwa mu ngiro, Inama Nkenguzamateka iriko irakurikirana yongera igenzura uko ishira mu ngiro ryawo ririko riragenda.

Kuri izo mvo zose, Inama Nkenguzamateka yaratunganiye ingendo mu makomine yose agize igihugu c'Uburundi. Intumbero y'izo ngendo ikaba yari iyo kuganira n'abo vyega kugira ngo bamenye aho gutorera umuti ibibazo batanguranye ikiringo cabo bigeze, ndetse barabe n'icokorwa kugira ibitaratorerwa inyishu na vyo bije ku murongo.

Mu kwezi kwa Gitugutu 2025, Inama Nkenguzamateka yaragize ingendo mu makomine yose agize igihugu c'Uburundi. Ico gihe, abakenguzamateka barumvirije intambamyi indongozi mu makomine zari zifise bongera barazisigurira ivyo umwe umwe wese ajejwe mu ntumbero yo kwegereza ubutegetsi abenegihugu bagaca bagirako banabatekerera n'impanuro.

Kw'igenekerezo rya 26 Ruhuhuma 2026, mw'Iseminari Nkuru yitiriwe Umweranda Yohani Pawulo wa II i Gitega, Inama Nkenguzamateka yaratumuranye uruganda rwayihuje na ba musitanteri hamwe n'abarongoye inama z'amakomine yose kugira ngo bashire hamwe ivyari vyasabwe mu ngendo zari zabaye muri Gitugutu 2025, bongere bavyumve kumwe (Atelier de restitution des recommandations issues des descentes d'octobre 2025 pour avoir une vision commune).

Muri urwo ruganda nyene, niho Inama Nkenguzamateka yaca imenyesha iza indongozi mu makomine ko iriko iratunganya izindi ngendo mu makomine yose, kugira ngo kabe akaryo ko kurimbura uko amakomine yifashe inyuma y'umwaka w'2025-2026 indongozi zimaze ziri ku kivi; baca barumvikana no ku gicapo indongozi mu makomine zokwisunga mu gushikiriza ivyaranguwe.

Izo ngendo zo kwirimbura zacye zitangura kw'igenekerezo rya 02 Nyakanga 2026 zica zirangira kw'igenekerezo rya 21 Nyakanga 2026. Mu gutunganya iza ngendo, abakenguzamateka bagendera intara batowemwo.

Abari batumiwe muri ivyo biganiro

1. Buramatari
2. Batatu bagize ibiro vy'inama ya komine
3. Musitanteri
4. Umunyamabanga nshingwabikorwa wa komine
5. Uwuserukira ACO Burundi
6. Abarongoye ibisata cumi na kimwe muri komine
7. Abarongoye amazone

II. UKO INGENDO ZAGENZE

II.1 UKO BASANZE VYIFASHE MU MAKOMINE AGIZE IGIHUGU

Muri iza ngendo, abakenguzamateka baramenyeshejwe ibibazo bihanze abenegihugu mu bisata bitandukanye, intambamyi indongozi zifise mw'irangurwa ry'imirimo yazo ya misi yose ndetse n'icokorwa kugira ivyo bibazo bitorerwe umuti.

Inyuma y'izo ngendo, ibibazo vyibonekeza mu makomine agize igihugu twobishira mu mice ikurikira :

- ❖ Ibibazo rusangi vyari vyarashikirijwe muri Gitugutu 2025 vyatorewe inyishu ;
- ❖ Ibibazo rusangi vyari vyarashikirijwe muri Gitugutu 2025 bitaratorerwa umuti ;
- ❖ Ibibazo rusangi vyashikirijwe gushasha muri izo ngendo zo muri Nyakanga 2026 ;
- ❖ Ibibazo vyiharijwe n'intara imwe imwe ukwayo.

II.1.1 IBIBAZO RUSANGI KU NTARA ZOSE

A. IBIBAZO RUSANGI VYARI VYARASHIKIRIJWE MURI GITUGUTU 2025 VYATOREWE INYISHU

1. Ikena ry'abigisha kuko abagenywe mu yandi mabanga canke abagehevyeye kubera imvo zitandukanye batarasubirizwa. Bashikirije ko hamaze gusubirizwa bake. Dufatiye ku biharuro vyatanzwe, **mu gihugu cose hakenewe abigisha 11.597;**
2. Uguteba kw'igitabu gitanga intumbero y'ibikorwa mu vyerekeye intwari n'ubutunzi (Manuel de procédures administratives et financières). Ico gitabo carashizweho ariko bavuga ko kirimwo utunenge twohinyanyurwa ;
3. Gushiraho amategeko mperekeza y'amabwirizwa atandukanye yerekeye intwari mu makomine no kwegereza ubutegetsu abenegihugu. Bamenyesheje ko yagiyeho ariko menshi arimwo utunenge kuko usanga harimwo ingingo ziteye kubiri no guha ubwigenge amakomine ;
4. Ukudahemba abakozi bafitaniye amasezerano n'ibitaro canke amavuriro. Ahenshi bamenyesheje ko bamaze gutunganirizwa ;
5. Ibirindiro vy'abajajwe umutekano bitaregerezwa ibiro vy'amazone. Ubu amazone yose arafise ibirindiro vy'abajajwe umutekano;
6. Ubukene bw'intebe z'abanyeshuri n'ibikoreshe mfashanyigisho bidakwiye. Hari intebe zimaze gutangwa n'izindi ziriko zirabandanya zikorwa. Dufatiye ku biharuro vyatanzwe, mu ntara ya Butanyerera yose **bakaba bagikeneye intebe 233.545 ariko bamenyesheje ko hariho izikiriko zirakorwa ;**
7. Ubukene bw'ibikoreshe (nk'imiduga, amamashini yo mu biro, amameza, intebe...) mu makomine n'amazone. Bamenyesheje ko hari ibimaze kuboneka naho bitarakwira.

B. IBIBAZO RUSANGI VYARI VYARASHIKIRIJWE MURI GITUGUTU 2025 BITARATORERWA UMUTI

1. Itegeko ngenderwako ryo kwisungwa rya komine (règlement d'ordre intérieur type) kitashizweho ;
2. Abaganga bagenywe mu yandi mabanga ntibarasubirizwa, ahenshi abagiye gukorera mu makomine n'amazone ni bo bongera bakaja kuza barafasha ku bitaro n'amavuriro bavuyeko. **Mu gisata c'amagara y'abantu, mu gihugu cose habura abakozi 4510;**
3. Amadeni y'umurenge Reta iharaniye ibitaro n'amavuriro vya Reta ;
4. Ubukene bw'imiti n'ibindi bikoresho vyo kwa muganga ku mavuriro n'ibitaro vya Reta kandi mu bikorera utwabo bihari ;
5. Kujuragirika mw'itunganywa ry'imirimo mu bisata bitandukanye vya komine kuko gushika ubu abatwara ibisata baracavuga ko bakukira ubushikiranganji kandi abakozi ba komine bategerezwa gutwarwa na Musitanteri ;
6. Ukutanganya ubutunzi kw'amakomine ariko agasabwa guhiganwa mw'iterambere ;
7. Ubukene bw'ibiro abakozi b'amakomine baranguriramwo imirimo ;
8. Ubukene bw'amamashini nyabwonko yo gukoresha mu bisata bitandukanye mu makomine no mu mazone ;
9. Ibiro vy'amazone mashasha bitararonswa umuyagankuba n'amazi meza;
10. Ibitigiri vy'abahuza ku mitumba bitacubahirije ibwirizwa (birenga canke bitagikwiye) kuko hari imitumba canke amakaritiye yaciwemwo kubiri canke agafatanywa ;
11. Inzoga zibangamiye amagara y'abenegihugu kuko zifise umwambiro mwinshi ;
12. Amafaranga ahabwa abajenama ba komine iyo bitavye inama (jeton de présence) bw'ibihumbi mirongo ibiri (20.000 Fbu) ni buke cane ugereranije n'ibiciro biri ku masoko muri iki gihe. Amakomine amwe amwe yarabaye arafata ingingo baratanga uturusho ariko ntibikorwa kumwe hose, ndetse hari n'abatarabikora kuko nta ngingo n'imwe bisunga ;
13. Ibura ry'umuyagankuba n'amazi meza n'icikagurika ryavyo ku babifise ;
14. Kutavugana kuri hagati ya OBR n'indongozi z'amakomine ku bijanye n'amakori ku mazu n'ibindi bibanza bikoteshejwe (impôt locatif) atwarwa yose na OBR ntihe amakomine ayo yategerezwa kuronswa bigatuma batamenya ayo OBR yatoje uko angana;
15. Kudasunura amabarabara n'ibiraro vyononekaye ;

16. Ibigo ARB na OBUHA vyatanguye ibikorwa bikabacira hagati ;
17. Ikena ry'imbutu zirobanuye ziboneka zidakwiye kandi ntiziboneke ku gihe ;
18. Imbibe z'amazone canke imitumba zidatomoye neza aho zica canke ziri aho zitategerezwa guca ;
19. Umwavu mvaruganda utangwa igihe kigiye kandi ukaza udakwiye, ndetse, hari n'abagiheraniwe ibirarane vyo mu myaka iheze,
20. Abapfasoni bafise umurwi w'amaraso ***O négatif*** bataronka uburyo bwo kugura umuti baterwa bahejeje kwibaruka ;
21. Igice c'amafaranga atozwa n'amakomine ashirwa mu migambi y'iterambere (Budget d'investissement) henshi ni gito cane ufatiye ku yaba yinjiye ;
22. Ikena ry'uburyo bwo kwiunguruza ku bakozi ba sentare rituma imanza ziteba gucibwa bigatuma haguma indyane mu benegihugu ;
23. Kubura aho bashorera umwimbu, n'iyo baharonse barateba guhembwa, cane cane ibigori kuko uwu mwaka nta n'umwe yari arekuriwe gushora ibigori birenga itoni imwe kandi nko ku makoperative baba bimbuye vyinshi ;
24. Hariho amasentare y'intango ataronka abacamanza, imanza zivuye mu bahuza zikabura iyungururizo ;
25. Hari abagenywe mu mabanga atabemerera kubandanya ari abajenama b'amakomine batigeze basubirizwa ;
26. Uburyo bwari butegekanijwe muri PTBA mu mezi atatu ya mbere y'umwaka w'amafaranga gushika muri Nyakanga 2026 ntibwari bwashikire amakomine, bituma ibikorwa vyari vyategekanijwe bitaranguka ;
27. Ubukene bw'uburaro n'amazi meza ku bajejwe umutekano mu mazone ;
28. Igicapo catanzwe (plan type) kugira cisungwe mw'iyubakwa ry'ibiro vy'amakomine kitisunga ivyo amakomine amwe amwe akeneye ;
29. Ikena ry'ibibanza vyo gutamwo imicafu n'ibihari ntibitunganijwe neza ;
30. Amatongo ya Reta n'ay'amakomine atagira impapuro ndangatongo bigatuma bashobora kuyihagira vyoroshe ;
31. Abahawe amatongo ya Reta ntibayakoreshe ico bayasabiye ;
32. Amazi mabi (eaux usées) ava mu tuzu twa surwumwe canke mu mazu atumberezwa mu miserege aho gutumberezwa mu binogo vyabigenewe (mu bisagara);
33. Amakomine ahana imbibe n'ibindi bihugu yamanye ibibazo vy'imihora yo gutumatumanako itigeze ishikaho abenegihugu baho ntibashobora

- kwumviriza iradiyo y'igihugu, bumviriza izo mu bihugu bihana imbibe n'Uburundi ;
- 34.Kudafurira ibinogo vyimbwemwo ubutare ;
 - 35.Abarongoye amazone badategekanirizwa kazoza mu mashirahamwe abijejwe (ONPR na INSS) ;
 - 36.Imiriro ya nyakanga ibangamiye ibidukikije ;
 - 37.Abigisha baheba akazi ku bwinshi ;
 - 38.Abitura ibigo rusangi (guichets uniques) batunganirizwa batevye ;
 - 39.Amagara y'abacukura ubutare adakingiwe ;
 - 40.Abanyabigega b'amakomine (comptables communaux) bagenywe kuba abanyabigega b'ibisata bikukira ubushikiranganji butandukanye ;
 - 41.Abakozi bashasha baronkejwe akazi mu bisata vyo mu makomine hisunzwe intumbero y'Ubushikiranganji bubijejwe batararonswa inomero ndangamukozi (numéro matricule) n'umushahara ;
 - 42.Abakozi bahawe ubuzi mu bisata bisaba ubumenyi bujanye n'ivyo bisata atari vyo bigiye ;
 - 43.Abakozi ba Reta barungikwa n'ubushikiranganji canke intara gukorera mu bisata bikukira komine Musitanteri atabimenyeshejwe ;
 - 44.Ibwirizwa rigenga itangwa ry'amasoko ya Reta ririmwo utunenge bigatuma imigambi amakomine yishinze kurangura idindira ;
 - 45.Icicaró c'ibanki y'abakenyezi BIDEF kiri kure y'abayitura bigatuma bagira umuruho munini bagiye gusaba ingurane ndetse bakanazironka bakoresheje uburyo bwinshi ;
 - 46.Itegeko bwirizwa rigenga ibikorwa vy'iterambere rusangi ritakijanye n'ibihe ;
 - 47.Abaganga bafitaniye amasezerano n'ibitaro (sans matricule) hari uturusho (prime de stabilisation) bataronka bigatuma baca bagenda ;
 - 48.Ishigikirwa ry'amakomine ritisunga amikoro ya buri komine ;
 - 49.Kudakorera mu buhinga bwa none mu bisata bigize ubuzima bwa komine (non digitalisation des services communaux) ;
 - 50.Uburyo buhabwa amashure y'indaro budakwiye turavye ibiciro ku masoko kandi bugashika butevye ;
 - 51.Abahabwa amatara n'amazi na REGIDESO barindira umwanya muremure kugira batunganirizwe ;
 - 52.Igiciro ku kiro c'amababi y'icayi ni gito cane ;
 - 53.Ivyaha, amatati no kudingiza iterambere biva ku kaborerwe gaterwa n'inzoga zikaze cane canke zidakozwe hisunzwe amategeko ;

54. Abahoze bakorera ikigo CDFC mu makomine ya kera boronswa ubuzi kuko gushika ubu bari muri komine badafise aho batwarwa hazwi ;
55. Ikena ry'amazi meza n'utuzu twa surwumwe tubereye ku mashure amwe amwe;
56. Gushaka kwubaka ibiro vy'amasentare yo mu makomine n'amazone mu bibanza bitazokworohereza abazoyitura ;

II.2.2. IBIBAZO VYIHARIJWE N'INTARA IMWE IMWE

❖ INTARA YA BUHUMUZA

1. Uruzi rugabura igihugu c'Uburundi n'ica Tanzaniya rwataye inzira bigatuma igice c'agataka k'Uburundi kija ku nkengera y'uruzi iri ku ruhande rwa Tanzaniya (Zone Kabanga, umutumba Ruveri) bigatera amadidane y'imbibe ;
2. Kudasenyera ku mugozi umwe hagati ya musitanteri n'abo bakorana (Komine Butihinda) ;
3. Ikena ry'umwuka wongereza impwemu kwa muganga aho basaba uburenganzira bwo kuwihingurira (Komine Butihinda) ;
4. Iyugarwa ry'amazi yokoreshejwe mu bitaro vya Gashoho rikorwa n'abanya Kiremba mu Ntara ya Butanyerera ;
5. Abafundi b'indimo bakoze ikibazo bakagitara ariko batarahabwa amakete y'akazi ;
6. Abarima mu mwonga Nyamuswaga utandukanya Muyinga na Butihinda barima begereza ibarabara rya kaburimbi bigatuma ibarabara ryononekara ;
7. Indongozi mu makomine zishira imbere guteza imbere aho zivuka gusa (Komine Butihinda) ;
8. Ubukene bw'amavuriro ya Reta (Komine Gisagara) ;
9. Ikena ry'ibirasi kubera ibitigiri vy'abana bahunguka ku bwinshi (Komine Gisagara) ;
10. Abahunguka badashikira aho bahunze bava kubera baba basize hari ivyo bononye bishika bagateza umutekano muke n'aho bashikiye ;
11. Umupaka wa Bumba (poste frontalier) uhita ariko udatunganijwe neza kugira hashobore kuba kugenzura uruja n'uruza rw'abantu n'ibintu (pas de services de migration et OBR) ;
12. Ikiraro gihuza Zone Gitanga na Tanzaniya cabomotse imigenderanire ntiyorohe ;

13. Abashora ikawa bakatwa ikiro canke ibiro bibiri bababwira ko ari ayo kwunguruza iyo kawa;
14. Ibitaro biri muri Zone Kigamba vyari bigenewe kwakira abagwayi ba Covid-19 ubu biriko birononekara kuko bitariko birakora.

❖ INTARA YA BUJUMBURA

1. Abenegihugu bataronswa imizibukiro ku bibanza bicukurwamwo ubutare be n'ibinogo vyimbwemwo ubutare bitazibigwa (Komine Rwibaga) ;
2. Ibiro vya komine Rwibaga biri muri Zone Kankima kandi mu mategeko handitswe ko ikorera muri Zone Ijenda ;
3. Ibice vyavamwo ubutunzi bwinshi muri Komine Isare vyagiye mu yandi makomine (Ntakangwa na Muramvya) ;
4. Ibarabara ryitiriwe Astrida ryononekaye cane kandi ryari gufasha kugabanya uruja n'uruza muri RN1 (Komine Isare) ;
5. Ibarabara rija kw'ivuriro rya Ryarusera ryarononekaye cane bigatuma na rusehabaniha idashobora kuhashika (Komine Isare) ;
6. Abana bo mw'ibarabara bamaze gukura bashobora guteza umutekano muke ata gikozwe (Komine Mukaza na Ntakangwa) ;
7. Abakozi bakorera mu biro vy'intara ya Bujumbura ariko bagahembwa na komine Mukaza basaba ko bogaruka bakaba abakozi ba komine ;
8. Itongo rigurishwa incuro nyinshi ku baguzi batandukanye (Komine Ntakangwa) ;
9. Ubukene bw'ibirasi vy'amashure mu mashure amwe amwe muri Komine Ntakangwa ;
10. Urugomero rwo kuvomera umuceri rwabomotse rutarasanurwa (Mu Rukaramu);
11. Uruzi Ruzibazi rwonona imihana y'abenegihugu ;
12. Ahubatswe ibiro vya Komine Muhuta abenegihugu bavuga ko habagora gushika ;
13. Ishirahamwe BUCECO rituma amagara y'abenegihugu baryegereye abangamirwa ;
14. Abenegihugu bo muri Komine Cibitoke barishe amahera yo gutunga amapasera bakaba batarayaronswa.

❖ INTARA YA BURUNGA

1. Amazu ya Reta, kuva aho habereye indinganizo nshasha yugawe n'ibisata vyahora biyakoreramwo kandi hari ibisata bishasha bitagira aho bikorera (Komine Bururi) ;
2. Ibibanza vy'iratiro bidafise amazu yo kwakira ba mukerarugendo kandi vyotuma bahasiga amafaranga mvamakungu ;
3. Ububiko bw'ifumbire igenewe Komine Musongati buri muri Komine Rutana na iyigenewe komine Bururi nayo ibikwa i Matana bigatuma ishikira abenegihugu bigoranye ;
4. Ibarabara rija kuri *failles des Allemands* ryononekaye cane ;
5. Amashure y'ubuhinga adafise abigisha bafise ubumenyi bukenewe na cane cane ko abana basigaye birukira ayo mashure y'ubuhinga kurusha ayandi ;
6. Ibarabara rihuza komine Bururi na Makamba basaba ko ryoshirwamwo ikaburimbo ;
7. Abayobozi b'amashure batashikanye mu buyobozi bw'indero muri komine amafaranga y'abakutsakivi n'abakorera bushake yatanze n'abavyeyi (Komine Makamba) ;
8. Uruzi Maragarazi rugabura Uburundi na Tanzaniya rwarataye inzira igice kinini gica kija ku ruhande rwa Tanzaniya (Muri Zone Mugeni na Gatabo).

❖ INTARA YA BUTANYERERA

1. Ibarabara Nyarunazi-Kobero na Kabanga-Gasenye rihuza ibihugu bitatu bari bemerewe ko rizoshirwamwo kaburimbo ntirirashobora gukorwa ;
2. Ubukene bw'ibitaro vya Komine Kiremba kuko baja kwivuza i NGOZI canke i BUYE mu karere k'ubuvuzi ka NGOZI canke mu GASURA mu karere k'ubuvuzi ka VUMBI, bigatuma bamwe bitaba Imana bariko baja kwivuza canke bakagurisha ivyo batunze kugira baronke impamba y'urugendo ;
3. Hariho ivuriro ryubatswe muri 2018 ryaheze ariko kugeza ubu rikaba ritarugururwa kubera ata bikoresho n'abakozi bari kuri iryo vuriro (Komine Kiremba);
4. Abana batoya bajanwa muri Tanzaniya, bamwe abavyeyi babizi abandi batabizi, bagatwarwa gukoreshwa ibikorwa vy'inguvu batarakwiza imyaka (Komine Tangara) ;
5. Abaporisi bakwiragijwe mu mazonde atandukanye, mu turere tumwe tumwe biramaze kuboneka ko bamwe bamwe ari bo bateza umutekano muke kandi ari bo bari bajejwe kuwuhagararira (Komine Tangara) ;
6. Abafise ubugwayi bwo mu mutwe imiti yabo irazimvye cane nta buryo imiryango ironka bwo kubavuzi (Komine Muhanga) ;

7. Komine Muhanga nta shure rya Reta rifise uburaro na rimwe bafise;
8. Abigisha baronse akazi kuva muri Munyonyo 2025 gushika ubu batarahembwa (Komine Kayanza) ;
9. Komine Kayanza ni ikomine yagutse cane ikaba ifise akarere kamwe gusa k'ubuvuzi (*district sanitaire*), biragorana cane gukurikirana neza igisata c'amagara y'abantu ;
10. Amavuriro ari kure y'ibiro vya komine ataronka abakozi kubera batemera kujayo (Komine Kayanza).

❖ INTARA YA GITEGA

1. Ishirahamwe PROTHEM ryugaye riheraniye abenegihugu n'abakozi baryo amafaranga y'amarundi arenga umuriyaridi (Komine Mwaro) ;
2. Kuva PROTHEM ryugaye, hariho amazone atakironka aho ashorera icayi gisoromwe (Komine Mwaro) ;
3. Abahunguka bose bashikanwa ku murwa w'intara ya Gitega kandi bamuka mu zindi ntara. Abajejwe intara na komine Gitega bakabura ukuntu babakira kuko ata buryo bw'ico gikorwa buba bwarategakanijwe ;
4. Komine Shombo ntifise aho yokwubaka ibiro vyayo ku mutumba wa Shombo, yipfuza kuyubaka ku mutumba wa Rusi,
5. Umurindi muto w'iterambere ry'igisagara c'umurwa mukuru wa poritike Gitega.

III. IVYASABWE

Kugira ibibazo vyibonekeza mu makomine bitorerwe inyishu, hari ivyasabwe.

A. KURI RETA

1. Gusubiriza abigisha, abaganga n'abandi bakozi bose bagenywe mu yandi mabanga canke abahevye ubuzi ku zindi mvo ;
2. Gutororokanya no guhinyanyura utunenge twose turi mu gitabu gitanga intumbero y'ibikorwa mu vyerekeye intwaro n'ubutunzi muri komine (Manuel de procédures administratives et financières) ;
3. Gushiraho amategeko mperekeza y'amabwirizwa atandukanye yerekeye intwaro mu makomine no kwegereza ubutegetsu abenegihugu.

4. Guhamba abakozi bafitaniye amasezerano n'ibitaro canke amavuriro bataratunganirizwa;
5. Guheraheza kuronsa amashure intebe z'abanyeshure n'ibikoresho mfashanyigisho ;
6. Kwunganira amakomine mu kuyaronsa ibikoresho (nk'imiduga, amamashini yo mu biro n'ibindi bikoresho) ;
7. Gushiraho igitabo ntunganyabikorwa ca komine (règlement d'ordre intérieur type) kitashizweho ;
8. Kuriha amadeni y'umurenge Reta iheraniye ibitaro n'amavuriro vya Reta kugira bishobore kugura imiti n'ibindi bikoresho vyo kwa muganga bikenera;
9. Guhinyanyura amategeko mperekeza agenga imirimo mu bisata bitandukanye vya komine yoba ateye kubiri n'umugambi wo kwegereza ubutegetsi abenegihugu no guha ubwigenge amakomine ;
10. Gutanga intumbero yotuma ihonyangwa ry'itunganywa ry'uburongozi mu makomine riranduranwa n'imizi kuko ubushikiranganji bushaka gushinga ibisata vyabwo mu makomine no gushiraho ibigega vyabwo bitandukanye n'ikigega ca komine ;
11. Kugerageza kubangabanganisha imigambi y'iterambere Reta ikorera mu makomine hisunzwe amikoro ya buri komine (renforcer la péréquation des fonds de l'Etat au niveau des communes) ;
12. Kuronsa amakomine n'amazone ibiro vyo gukoreramwo n'amamashini nyabwonko aho bikenewe;
13. Kuronsa umuyagankuba n'amazi meza ibiro vy'amazone mashasha;
14. Guhinyanyura ibwirizwa rigenga abahuza bo ku mitumba n'amakaritiye hisunzwe indinganizo nshasha y'imitumba n'amakaritiye kugira hubarizwe ibitigiri, aho birenga canke bitagikwira ndetse n'abigenza nabi bashobore gusubirizwa;
15. Guhozako isuzuma ko inzoga zemerewe gushirwa kw'isoko zibandanya zubahiriza ibisabwa ku bijanye n'akanovera n'urugero rw'umwambiro;
16. Gushiraho itegeko rishinga inzamuzo ihabwa abajenama b'amakomine igihe bitavye inama y'Inama ya komine kuko ibwirizwa rishasha rigenga intwari mu makomine ritakiyitegekanya ;
17. Kunagura ibisata vya Reta bitanga amazi n'umuyagankuba mu kubironsa uburyo bukenewe kugira ngo bitunganirize abenegihugu bavyitura. Bibaye ngombwa n'abikorera utwabo, Reta ikabaha uburengazira bwo gukorera muri ivyo bisata ;

18. Kumenyesha amakomine umusaruro OBR yatoje muri buri komine ku makori atozwa ku mazu n'ibindi bibanza bikoteshejwe (impôt locatif), kugira ngo vyoroherere komine kumenya ayo ifatirako mu gusaba ibice igenerwa n'ibwirizwa ;
19. Gusanura amabarabara n'ibiraro vyononekaye ;
20. Kuronsa uburyo ibigo ARB na OBUHA kugira biheraheze ibikorwa vyaciriye hagati ;
21. Kurwiza imbuto zirobanuye kandi zigatangwa ku gihe ;
22. Guhinyanyura ibwirizwa ritunganya gushasha imbibe z'intara, amakomine, amazone, imitumba n'amakaritiye kugira amatati y'imbibe yibonekeza mu burere bumwe bumwe atorerwe umuti ;
23. Gutanga umwavu mvaruganda ukwiye kandi ugatangwa ku gihe no gutunganiriza abagiheraniwe ibirarane ;
24. Kugira rusansuma rw'abapfasoni n'abigeme bafise umurwi w'amaraso **O négatif** kugira ngo Reta imenye igitigiri cabo, biyoroherere gufata ingigo zibereye zo kuboroherereza kuronka umuti baterwa bahejeje kwibaruka ;
25. Kuronsa uburyo bwo kwiyoungururiza amasentare kugira imanza zinyaruke gucibwa no gushirwa mu ngiro ;
26. Kuronsa amasentare y'intango abacamanza bakwiye, gutyo imanza zivuye mu bahuza zironke iyungururizo ;
27. Gusubiriza abajenama b'amakomine bagenywe mu mabanga atabemerera kubandanya ari abajenama b'amakomine batigeze basubirizwa ;
28. Kuronsa amakomine ku gihe uburyo buyategakanirijwe muri PTBA kugira biyoroherere gushira mu ngiro imigambi yateguye kandi bitume, hageze ko asuzumwa, ashobore kwerekana umwimbu ushemeye ;
29. Kuronsa uburaro n'amazi meza ibirindiro vy'abajejwe umutekano mu mazone ;
30. Guha uburenganzira amakomine bwo kwishiriraho igicapo c'inyubako z'ibiro vy'amakomine kubera ko atanganya uburyo, inyubako asanganywe n'ibibanza vyo kuzubakamwo ;
31. Gushiraho ibibanza vyo gutamwo imicafu, ibihari na vyo bitunganywe neza ;
32. Guhimiriza amakomine n'ibindi bisata vya Reta kwandikisha amatongo avyegukira ;
33. Kugarukana amatongo ya Reta yahawe abantu canke amashirahamwe atakoreshejwe ico yasabiwe ;
34. Guhimiriza amashirahamwe ya Reta n'ay'abigenga akorera mu gisata co gutumatumanako amakuru gushinga iminara ifise ubushobozi bwo gushika mu bice vyose vy'igihugu ;

35. Kugenzura iyubahirizwa ry'ibwirizwa ritunganya ivyo kwimba ubutare ku bijanye no kuzibira neza ibinogo vyimbwemwo ubutare ;
36. Gushiraho ibihano ruhasha ku baturira imiriro ya nyakanga ;
37. Gushiraho ingingo zotuma abakozi ba Reta batipfuza guta akazi;
38. Gushira ibigo rusangi (guichets uniques) ku mirwa mikuru y'amakomine mu ntumbero yo gupfunyiriza urugendo abenegihugu bavyitura ;
39. Kugenzura ko amashirahamwe n'amakoperative acukura ubutare akingira amagara y'abakozi bayo bacukura ubutare ;
40. Gusubiza mu makomine abanyabigega b'amakomine (comptables communaux) bagenywe kuba abanyabigega mu bindi bisata bikukira ubushikiranganji butandukanye ;
41. Kuronsa inomeru ndangamukozi (numéro matricule) n'umushahara abakozi bashasha baronkejwe akazi mu bisata vyo mu makomine hisunzwe intumbero y'Ubushikiranganji bubijejwe ;
42. Kumenyera gukorana n'indongozi z'amakomine mu migambi yose iyangurirwamwo yaba iyatunganijwe n'ubushikiranganji butandukanye canke ku rwego rw'intara hisunzwe iyubahirizwa ry'ibwirizwa ritunganya intwari muri komine ;
43. Guhinyanyura Ibwirizwa rigenga itangwa ry'amasoko ya Reta kugira ngo imigambi y'amakomine iranguke mu gihe kibereye ;
44. Gukwiragiza amashuri y'ibanki y'abakenyeye BDF ku mirwa mikuru y'amakomine, vyanse ku mirwa mikuru y'intara zose kugira bapfunyirize urugendo abayitura ;
45. Kuvugurura itegeko bwirizwa rigenga ibikorwa vy'iterambere rusangi ritakijanye n'ibihe ;
46. Guha abaganga bose bari ku kivi akarusho (prime de stabilisation);
47. Gushira mu buhinga bwa none ibisata bigize ubuzima bwa komine (digitalisation des services communaux) ;
48. Kwongereza uburyo buhabwa amashuri y'indaro hisunzwe ibiciro ku masoko kandi bugashika ku gihe;
49. Kuduza igiciro gihabwa umurimi ku kiro c'amababi y'icayi;
50. Kuronsa akazi abahize bakorera ikigo CDFC mu makomine ya kera bari muri komine ariko badafise aho batwarwa hazwi ;
51. Kuronsa amashuri amazi meza n'utuzu twa surwumwe tubereye aho bitari;
52. Kwubaka ibiro vy'amasentare yo mu makomine n'amazone mu bibanza vyorohereza abazoyitura ;

53. Gutorera umuti ibibazo vyose vyashizwe muri iki cegeranyo bigaragara ko vyiharijwe n'intara canke ikomine ubwayo (les problèmes spécifiques à chaque province ou commune identifiés dans ce rapport).

B. KU NAMA NKENGUZAMATEKA

1. Kubandanya kuba hafi amakomine mw'ishirwa mu ngiro ry'umugambi wa Reta wo kwegereza ubutegetsu abenegihugu ;
2. Kubandanya baronsa inyigisho indongozi zo mu makomine zobafasha gukora neza kurusha, n'abo mu mazone badasigaye inyuma kuko bashikirije ko benshi batabibuka ;
3. Gutegura ingendo shure mu makomine ateye imbere kurusha ayandi canke mu bindi bihugu kugira bungurane ubumenyi ;
4. Gukurikiranira hafi ingene ibibazo vyashikirijwe n'amakomine bigenda biratorerwa umuti ;
5. Gukomeza ibikorwa vy'abakozi bunganira abakenguzamateka bashizwe mu ntara kubera bimaze kugaragara ko vyazanye akarusho ku migenderanire iri hagati y'Inama Nkenguzamateka n'amakomine.

C. KU BAJEJWE INTWARO MU NTARA

1. Gukurikiranira hafi ibikorwa bibera mu makomine agize intara barongoye ;
2. Kuba hafi amakomine no gufasha gutorera umuti ibibazo vyerekeye imigambi ihuza amakome (projets d'intercommunalité).

D. KU NAMA Z'AMAKOMINE

1. Gushiraho itegeko ngenderwako ritomora imirimo ya misi yose y'Inama ya komine, mu kurundira ko haboneka itegeko ngenderwako ryofatirwako (règlement d'ordre intérieur type) rivuye mu bushikiranganji ;

E. KU BAJEJWE INTWARO MU MAKOMINE

1. Kwama bakora bisunga amategeko n'amabwirizwa ;
2. Gutegekaniriza kazoza abarongoye amazone mu mashirahamwe abijejwe (ONPR na INSS) ;
3. Kuduza igice c'amafaranga atozwa n'amakomine gishirwa mu migambi y'iterambere (Budget d'investissement) ;

4. Kugenzura no guhasha abarekurira amazi mabi (eaux usées) mu miserege, na cane cane ayo mu tuzu twa surwumwe canke yo mu mazu aho kuyatumbereza mu binogo vyabigenewe (mu bisagara);
5. Kwitwararika gushira mu ngiro ingingo zapfundikiwe mu nama ya komine ;
6. Kwitwararika umutekano mu masoko.

IV. GUSOZERA

Inyuma y’umwaka Reta ishizeho umugambi wo kwegereza ubutegetsu abenegihugu, ingendo Inama Nkenguzamateka yagize zatumye ibona neza uko ishira mu ngiro ry’uwo mugambi ririko riragenda. Vyaragaragaye ko ari umugambi mwiza cane wobandanya ushigikirwa kuko hacibonekeza utunenge mw’ishira mu ngiro ryawo. Inama Nkenguzamateka irakengurukira Sebarundi n’Urwego nshingwantwari rwa Reta y’Uburundi ku twigoro yagiye iragira mu gutorera umuti ibibazo vyibonekeza mu makomine.

Inama Nkenguzamateka irashimira kandi indongozi zo mu makomine ku kwitanga zerekanye mw’ishira mu ngiro ry’uwo mugambi mushasha naho intambanyi zitabuze. Irashima kandi kubona amakomine menshi cane yarashoboye kwegeranya amakori n’amatagisi arenga imiriyoni mirongo itanu ku kwezi (50.000.000BIF/mois) naho hari amakomine amwe amwe atarashikira urwo rugero (nka Bururi na Butaganzwa).

Inama Nkenguzamateka ihamagarira inzego zose z’igihugu gusenyerera ku mugenzi umwe mu gushigikira uwo mugambi aho n’umwe avuyemwo.

Inama Nkenguzamateka y’Uburundi ishikiriye iki cegeranyo Nyenicubahiro Umukuru w’igihugu kugira ngo kimwereke neza aho ishira mu ngiro ry’uwo mugambi rigeze n’intambanyi zimaze kwibonekeza, ikamusaba guhamagarira abo vyega bose gutorera umuti ibibazo vyashikirijwe.