UGANDA CONSORTIUM ON
CORPORATE ACCOUNTABILITY
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OKUTAGGULULA EBIKWATA KU:

OKWESALIRAWO KYEYAGALIRE, OLUVANNYUMA LWOKUNNYONYOKA BULUNGI

Okwesalirawo Kyeyagalire Oluvannyuma lwokunnyonyoka kye ki?

Abatuuze bannansangwa n'abantu abalala mu kitundu be kikwatako balina eddembe okwesalirawo ku bikwata ku ttaka lyabwe n'ebyobugagga ebirala ebiriko nga tebakakiddwa era nga basoose okumanyisibwa mu bujjuvu ku nkulaakulana yonna ezze ku ttaka lyabwe.

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Emiramwa Emikulu Mu Kwesalirawo Kyeyagalire Oluvannyuma Lwokunnyonyoka

1. KWA KYEYAGALIRE

Kino kitegeeza nti kukolebwa awatali kukakibwa, kutiisibwatiisibwa oba okubuguyazibwa kwonna

OKUMANYISIBWA

Bwe twogera ku kwesalirawo kyeyagalire, kikulu nnyo abatuuze okuweebwa amawulire gonna agafa ku pulojekiti yonna okuva mu gavumenti oba bannamikago abalala. Era abatuuze basaanye bamanye engeri pulojekiti gyegenda okukyuusamu obulamu bwabwe nga tennateekebwa mu nkola

2. KWE KUKULEMBERA

Okutema evvuunike erisooka. Okusalawo kwa abatuuze kukolebwa nga enkumbi esooka tennatemebwa; kwe kugamba mu mitendera egisookera ddala egyokutegeka enkulaakulana eyo; soo ssi kulinda batuuze kumala kwemulugunya

4. OKUKKIRIZA

Okukkiriza gwe mutendera ogusembayo mu Kwesalirawo Kyeyagalire oluvannyuma lwokunnyonyoka Bulungi. Kino kizingiramu okukkiriza oba okugaana pulojekiti okwa abatuuze bonna awamu nga ekitundu; nga kukoleddwa mu nkola ekozesebwa mu buwangwa bwekitundu.

3. KUGOBERERA OKUBANGULWA

Kino kitegeeza nti amawulire gonna agakwata ku pulojekiti engeri gye yategekebwa; engeri gyeyolekedde okukyusa obulamu bwa abatuuze (oba mu bulungi oba mu bubi); nengeri omulimo gwonna gye gugenda okukolebwamu, gateekeddwa okuweebwa abatuuze mu bwangu ate mu lulimi olutegeerwa abatuuze be kikwatako

OKUSALIRAWO AWAMU

Kino kyesigamizibwa ku ddembe lya abatuuze ba nnansangwa n'abatuuze abakoseddwa okukozesa ettaka lyabwe, ebitundu byabwe; n'ebyobugagga ebiriko; wamu ne ddembe lyabwe okwesalirawo ebiseera byabwe ebyomumaaso okwo ssaako okweyagalira mu byobuwangwa bwaabwe

Okwesalirawo Kyeyagalire Oluvannyuma lw'Okunnyonyoka Kukozesebwa ddi?

Abatuuze ba nnansangwa bwe babeera nga boolekedde okusengulwa ku ttaka lyabwe oba okusengulwa mu bitundu byabwe (Kisimbuddwa mu nnyingo 10 mu kiwandiiko kya amawanga amagatte ekirambika eddembe lya abatuuze bannansangwa).

Bwe wabeerawo okutereka oba okusuula ekintu kyonna ekiyinza okuvaako obulabe ku ttaka lya abatuuze ba nnansangwa oba mu bitundu byabwe (Kisimbuddwa mu nnyingo 29 mu kiwandiiko kya amawanga amagatte ekirambika eddembe lya abatuuze bannansangwa).

Enkola n'amateeka ebifuga Okwesalirawo Kyeyagalire Oluvannyuma Lwokunnyonyoka

Etteeka lya amawanga amagatte elirambika eddembe lya abakozi mu nsi yonna , mu nnyingo 169 ligamba bwe liti: gavumenti zinaakola kyonna ekyetaagisa okulamba ettaka abatuuze bannansangwa kwe bawangaalira era zinaakola kyonna ekyetaagisa okulaba nga eddembe lyabwe n'obwannanyini tebulinnyirirwa.

Etteeka lya amawanga amagatte elikwata ku ddembe lya abatuuze bannansangwa mu nsi yonna, lirambika bulungi nti abatuuze bannansangwa tebajjibwenga ku ttaka oba mu bitundu byabwe lwa mpaka. Etteeka era lirambika nti tewabeerengawo kusengulwa awatali kwesalirawo kyeyagalire nga abatuuze bategedde bulungi era nga bakkiriza okuliyirirwa mu bwenkanya; era nga bwe kiba kisoboka, balisobola okudda.

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Engeri Okwesalirawo Kyeyagalire Oluvannyuma Lwokunnyonyoka Gye Kukola:

1. **Okutumbula obumu mu kitundu wamu nokukuuma emirembe:** Pulojekiti eteekeddwa okussa ekitiibwa mu bumu bwa abatuuze ba nnansangwa ne abatuuze abalala mu kitundu wamu ne eddembe lyabwe okukozesa ettaka. Okusalawo kwa abatuuze okwa kyeyagalire ate nga bategedde bulungi kye kipimo ekyokutumbula eddembe, okussa ekimu, okutegeeragana, n'obutebenkevu.

2. **Okuzimba mu batuuze obusobozi bw'okwekulaakulanya:** Pulojekiti ziteekeddwa okukolerera okuyamba abatuuze mu bitundu okwekulaakulanya mu byenfuna, mu mbeera zaabwe ezabulijjo nebyobuwangwa nga ziyita mu kusalirawo awamu ebibatwala mu maaso.

3. **Okuzimba okussa ekimu n'okusalirawo awamu:** Enkola yobuwangwa eyokwebuuza etera kubeera kussa kimu; sso ssi ya kukuba kalulu na kusinza buwagizi. Enkola ya abatuuze bannansangwa ku nsonga zettaka eteekeddwa okulambikibwa okussa ekimu n'okusalirawo awamu sso ssi kusinza buwagizi.

4. **Okussa ekitiibwa mu bukulembeze bwa ekitundu:** Abakozi bonna ku pulojekiti bateekeddwa okussa ekitiibwa mu bukulembeze bwonna mu kitundu; era abantu bonna baneetabanga mu kusalirawo awamu mu nkola zi nnansangwa ezimanyiddwa n'obukulembeze obwenjawulo obumanyiddwa.

5. **Okussa ekitiibwa mu byobuwangwa:** Entegeka za pulojekiti zonna n'okuzissa mu nkola ku ttaka lya abatuuze bannansangwa n'abantu abalala ziteekeddwa okugoberera obuwangwa bwa abantu. Kino kizingiramu n'ebyokusinza byonna mu kitundu.

6. **Okukolerera abaana n'abazzukulu:** Enkola y'obuwangwa ku bwannanyini ku ttaka erambika bulungi nti ettaka ly'ebijja lya nsikirano; era abaliwo balikozesa nga bajjajjabwe, naye balikuumidde abalijja. Nolwekyo ssi lya kutunda oba okugabibwa. Pulojekiti zirina okulaba nga endagaano eno etali mpandiike ekuumibwa bulungi.

7. **Okussa ekitiibwa mu nnono:** Obukulu bwa amateeka g'ebyobuwangwa n'enkola eyokusalawo eya abatuuze ba nnansangwa biteekeddwa okuweebwa ekitiibwa naye nga biri wansi wa ssemateeka.

8. **Mu Bwerufu:** Enkola yonna erina okukolebwa mu bwerufu eri buli gwe kikwatako. Oyo yenna anoonya okufuna abantu besalirewo kyeyagalire ateekeddwa okuwa abatuuze amawulire gonna agafa ku pulojekiti yonna mu ngeri etegerekeka amangu eri buli gwe kikwatako.

Ensonga Lwaki Okwesalirawo Kyeyagalire Oluvannyuma lw'Okunnyonyoka Bulungi Kisaanye Okulangirirwa

Okwesalirawo:
Eddembe lya buli muntu okwesalirawo kyayagala okubeera empagi enkulu okwesigamiziddwa okwesalirawo kyeyagalire oluvannyuma lwokunnyonyoka bulungi. Empagi eno esimbulwa butereevu mu kisinde ekyagoba abafuzi ba amatwale kuno; era kyateekebwawo abantu basobole okununula obwetwaze bwabwe, besalirewo kye baagala okubeera leero ne mu mirembe egijja; nga beekolera okusalawo ku nsonga ezibakwatako n'okufuga ebyobugagga bwabwe.

Okuba n'obuyinza ku ttaka lyabwe, ebitundu byabwe n'ebyobugagga wamu n'okussa ekitiibwa mu byobuwangwa:
Enkola y'okwesalirawo kyeyagalire oluvannyuma lwokunnyonyoka bulungi ewa abatuuze bannansangwa n'abatuuze abalala okubeera n'obuyinza ku nzirukanya ya ettaka lyabwe, ebitundu byabwe wamu n'okussa ekitiibwa mu byobuwangwa okwo saako okwesalirawo naddala enkulaakulana yaabwe nga ab'enda emu

Eyo ye Ngabo:
Enkola y'okwesalirawo kyeyagalire oluvannyuma lwokunnyonyoka bulungi ewa abatuuze bannansangwa n'abatuuze abalala engabo okubeera n'obwogerero nga betaasa okukosebwa mu byenfuna, embeera za bulijjo, mu byobuwangwa obuyinza okuva mu pulojekiti.

Okusalirawo awamu:
Enkola y'okwesalirawo kyeyagalire nga bannyonyose bulungi ezingiramu okukkiriza oba okugaana pulojekiti okwa abatuuze bonna awamu nga ekitundu

Okussanganamu ekitiibwa:
Enkola y'okwesalirawo kyeyagalire ekolebwa mu mutima omulungi ogwokukkaanya; ogwokussanganamu ekitiibwa n'okuwa omukisa abatuuze bonna okwetaba mu kusalirawo obulungi bwe ekitundu, n'abatuuze

Okwogeraganya ne gavumenti wamu nebitongole oba amakampuni amalala:
Mu mutima ogwokussa ekitiibwa mu ddembe lya abatuuze bannansangwa, Enkola y'okwesalirawo kyeyagalire nga bategedde bulungi erambika bulungi enkolagana ya abatuuze bannansangwa ne gavumenti ku bikwata ku mirimo oba zi pulojekiti, amateeka, n'enkola ezikwata ku bulamu bwa abatuuze bannansangwa

Ebibala Ebiva mu Kwettanira Enkola Y'okwesalirawo Kyeyagalire Nga Bannyonyose Bulungi

- Okussa ekitiibwa mu nkola y'okwesalirawo kyeyagalire nga bategedde bulungi, kuwa abatuuze bonna akazindaalo okweyogerera ku ddembe lyabwe bbo bennyini ku buli mutendera kwekugamba ku gwokuteekateeka; ku kutema evvuunike ne mu kiseera ekyokussa mu nkola pulojekiti.
- Enkola y'okwesalirawo kyeyagalire nga bannyonyose bulungi kuteekateeka ebirowoozo bya abatuuze; endaba yaabwe eyensonga okwo ssaako endowooza ku bibala wamu n'obulabe ebileetebwa pulojekiti
- Enkola y'okwesalirawo kyeyagalire nga bategedde bulungi kukugira okwonooneka kwa embeera za abatuuze eza bulijjo; anti bafuna obudde okutegeka obubudamo ewalala nga ne pulojekiti bwetambula
- Enkola y'okwesalirawo kyeyagalire nga bategedde bulungi enyweza obuwangaazi bwa pulojekiti ; kino ne kyongera ku mikisa gy'okukulaakulana kw'eggwanga
- Enkola y'okwesalirawo kyeyagalire ewa omukisa abatuuze okwesalirawo ku nsonga ezibakwatako era n'okuwa ebirowoozo ku ngeri pulojekiti n'abatuuze bonna gye basobola okuganyulirwa awamu

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ENKOLA Y'OKWESALIRAWO KYEYAGALIRE EKOLERA KU ANI?

Enkola y'okwesalirawo kyeyagalire nga bannyonyose bulungi ekolera ku musajja oba omukazi ali ku ttaka era nga alina enkolagana eyenjawulo n'ettaka wamu n'obutonde; nga alima emmere oba ebirime ebirala byonna'. Kino kizingiramu n'abatalina ttaka

Enkola y'okwesalirawo kyeyagalire nga bannyonyose bulungi ekola ku bantu bannansangwa abakwatiddwako pulojekiti ekyuusa obulamu bwabwe; oba abantu b'ekyalo naddala bwe kikwata ku ttaka erya awamu.

Enkola y'okwesalirawo kyeyagalire nga bategedde bulungi ekolera ku bantu abanyigirizibwa naddala bannansangwa oba abeesanga nga mu kikula kyabwe be batono mu kitundu; naye nga baagala okutaasa n'okukuuma ekikula kyabwe n'obuwangwa

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Olukalala oluyamba okulaba oba pulojekiti yeetaga enkola Ey'okwesalirawo kyeyagalire nga bannyonyose bulungi

1. Pulojekiti enabeeramu okusengula oba kujjawo abatuuze ba nnansangwa okuva ku ttaka lyabwe?

2. Pulojekiti enabeeramu okubowa, okujjawo oba okwonoona ebyobuwangwa, ebyenjigiriza, ebyensinza okuva ku batuuze ba nnansangwa? lyabwe?

3. Pulojekiti enabeeramu okuyiikuula ebyobugagga mu ttaka nga amafuta ku ttaka lya abatuuze ba nnansangwa?

4. Pulojekiti enabeeramu okutema emiti ku ttaka oba mu kitundu kya abatuuze ba nnansangwa?

5. Pulojekiti enabeeramu okusalawo ku bikwata kugabana ebibala ebinaava mu ttaka oba ebitundu oba ebyobugagga bya abatuuze ba nnansangwa?

6. Pulojekiti enabeeramu okusalawo okukwata ku ddembe lya abatuuze ba nnansangwa okukozesa ettaka?

7. Pulojekiti enabeeramuokukwata magezi gobuwangwa, ebiyiye oba empisa za abatuuze ba nnansangwa n'ababalala mu kitundu?

8. Pulojekiti enakwata ku ddembe lya abatuuze ba nnansangwa okwongera okukozesa ettaka nobuwangwa bwabwe?

9. Pulojekiti enabeeramu okukosesa ebyobusuubuzi ettaka lya abatuuze ba nnansangwa oba ettaka lyensikirano?

10. Pulojekiti enabeeramu okulima ebikozesebwa mu makolero ku ttaka oba mu kitundu kya abatuuze ba nnansangwa?

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