

PUROJEKITI Y'OKUTUNGUURA OBUHINGI N'OBURIISA KURABIRA OMUBUSHUBUZI

Okutunguura abahingi kurabira omubushubuuzi obwiine
akakwate n'ebigombe by'abahingi.





THE REPUBLIC OF UGANDA

**MINISITURE Y'OBUHINGI,
OBURIISA HAMWE N'OBUJUBI**

**ENGYENDERWAHO Y'ENTUNGUUKA
Y'EKIGOMBE KY'OMUHINGI**

**PUROJEKITI Y'OKUTUNGUURA OBUHINGI N'OBURIISA
KURABIRA OMUBUSHUBUZI**

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EBIGAMBO OMUBUGUFU

ACCE	Area Commodity Cooperative Enterprise
ACDP	Agricultural Cluster Development Project
AO	Agricultural Officer
ATAAS	Agriculture Technology Agribusiness Advisory Services
CBF	Community Based Facilitator
CDO	Community Development Officer
DCDO	District Community Development Officer
DCO	District Commercial Officer
DLG	District Local Government
DPO	District Production Officer
EVMA	Electronic Voucher Management System – e-voucher
FG	Farmer Group
FID	Farmer institutional Development
FO	Farmer Organisation
HLFO	Higher Level Farmers Organisation
IDE	Institutional Development Expert
IDO	Institutional Development Officer
MAAIF	Ministry of Agriculture Animal industry and fisheries
MEL	Monitoring, Evaluation and Learning
PCU	Project Coordination Unit
RPO	Rural Producer Organisation
TOT	Training of Trainers
UBA	United Bank for Africa
UCA	Uganda Cooperative Alliance

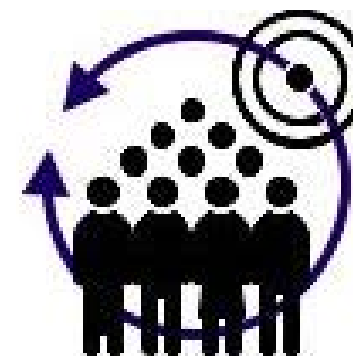
OBUMANYISO N'AMAKURU GAABWO .



Akamanyiso aka
nikoreka obwiire
obutirweho obw'omurimo
gurakorerwemu



Aka ko nikoreka
amakuru agashemereire
kushomerwa ekibiina



Akamanyiso aka nikoreka okuhajaana
kw'ekigombe



Aka nikoreka ngu omurimo
guriyo nigutandika
nahabewkyoengyenderwaho
eyinekushomerwa abanyakigombe
bakagikuratira nk'okukirikwetagisa



Akamanyiso nikorekaekora nungi omu
kushoroora n'okuhikiriza ebyetaago
bitari bimwe na bimwe by'abakazi
n'abashaija,okutunguura emikorere
y'abakazi n'okukoresa kurungi amagyezi
g'ahaiguru n'obukugu obu abakazi
n'abashaija baine.



**OMUTWE
GW'OKUBANZA**

**EMBEERA Y'EBIGOMBE
BY'ABAHINGI OMU
KIROREERO
N'OKWETEGYEREZA
ENKORA YA ACDP**

Omutwe ogu niguhereza:

- Amakuru g'ekigombe ky'omuhingi.
- Omutindo gw'ebigombe byabahingi omu bioreerobya purojekiti y'obuhingi.
- Ahabwenki ebigombe by'abahingi nibyetagwa kandi ahabwenki ACDP nekora nabyo.
- Ebirikukwata aha purojekiti ya ACDP orikugyeragyeranisa n'entunguuka y'ekigombe ky'omuhingi.
- Obuhereza aha bigombe by'abahingi n'entebekanisa erarugyemu amagoba.
- Enkora erakurirwe omu kutoorana abahingi hamwe n'ebigombe by'abahingi ebirayetabe omu nkozesa ya ACDP e-voucher.

Ekigyendererwa.

Ahamuheru gw'omutwe ogu abantu nibaija kubaasa kukyenga omugasho gw'ebigombe by'abahingi omu ntunguuka y'obuhingi hamwe n'oburiisa.

Obutumwa bukuru

Abahingi abari omu bigombe ebitunguukire n'okuteketekwa kurungi baine omugisha gw'okwongera enkurakurana aha bibanja byaabo n'okufuna obutare bw'amagoba ahabw'okwongyera entatsya yaabo.

EKICWEKA 1.1 EKIGOMBE KY'OMUHINGI NENKI?



Obwiire : Edakiika 10

Ebigyendererwa by'ekicweka

Aha muheru gw'ekicweka eki abashomi nibaija;

- Kushoberekyerwa omugasho gw'okuba omu kigombe ky'omuhingi.

- Omwegyesa atandikye ari kubuuza abashomi amakuru g'ekigombe ky'omuhingi. Ahimisirize enyiriri z'omugasho ezahebwayo abashomi omukushoboroora amakuru ekyokureberaho, **okumanywa omu butongore ,enkwatanisa ya boona, n'okugira enteekateeka nungi**



Ekigombe ky'abahingi kiine abantu ikumi n'abataano kuza ahari makumi abiri (15-20)



Entekateka nungi y'ekigombe ky'omuhingi



Ekigombe ky'omuhingi kiine kwehandikisa omuburyo oburibwe



Ekigombe ky'omuhigi kishemereire kugira obwebembezi burungi.

Notisi z'omwegyesa.

Ekigombe ky'omuhingi n'ekigombe ekikirizibwe omu mateeka ekiine obwebembezi burungi bw'oburinganiza ekirikwakiira abantu boona abarikweterana hamwe baine ekiteekateeko ky'okutunguura omutindo gwaabo gw'obuhingi kwenda kwongyera entatsya n'okutunguura emiturire.

EKICWEKA 1.1.1 Emiringoy'ebigombeby'abahingi.



Obwiire: Edakiika 20.

Omwegyesa

- Atandikye arikubuuza abantu kuhereza emiringo y'ebigombe by'abahingi omubiroreero byaabo.
- Ababuuze kuherezayo obumanyiso bwa buri muringo ogubahayo.



Ekitongore ky'abahingi aha rurengo rw'ahaiguru.

Notisi z'omwegyesa

Hariho emiringo eshatu y'ebitongore by'abahingi kurugirira ha nkora ya purojekiti ya ACDP nk'oku eri kushoboroorwaho ahaifo.

i. Ekigombe ky'omuhingi.

N'ekigombe ekirikutahwamu buri muntu ekiine enkora y'oburinganizaomu mirimo y'obuhingisa k'okusharuura, enkwata y'amasharuura, okwihamu eby'omugasho okwongyera omutindo n'okuguza ebirikugyenderera kwongyera entatsya y'omuhingi n'okumuha emiturire mirungi ekikirizibwe kukorera aha rurengo rw'ekyaaro.

Ebishanirizo by'ekigombe ky'omuhingi.

- Kuba kihandikirwe aha rurengo rw'egomborora, disitirikiti nari hoona.
- Kugira abantu ahagati ya ikumi n'abataano kuza ahari makumi abiri (15-20)
- Kugira engyenderwaho.
- Kugira akakiiko akaronzirwe nk'okukirikworekwa omu ngyenderwaho.
- Abanyakigombe bashemereire hakiri kuruga omu maka ashatugatarikushushana.
- Ekigombe kishemereire kukorera hamwe kikwataniise kandi kiine ebihandiko ebirikworeka omurimo ogwiine akakwate n'obuhingisa.
- Ekigombe ky'omuhingi kishemereire kuba ari memba omu kitongore eky'aharurengo rw'ekyaaro (PRO).

ii. Ekitongore ekirikusharuurira aha rurengo rw'ekyaaro (PRO).

N'ekitongore ekirikwakiira buri muntu ekikirizibwe omu mateeka kandi ekiine obwebembezi bw'oburinganiza, ebyegeitsire hamwe kutunguura omutindo gw'obuhingi omu kusharuura omu bwingi, kwongyera omugasho nainga okuronda obutare ebigyendereire kwongyera entatsya n'okutunguura emiturire.

Ebishanirizo;

- Kuba n'ekihandiko ekihamiibwe kuruga aha gomborora, disitirikiti nari hoona.
- Omurimo gw'abanyakigombe omukuru; okusharuura.
- Ekigyendererwa ky'okusharuura omu bwingi ni okwongyera omugasho hamwe n'okuronda obutare.
- Kishemereire kugira abanyakibiina kuruga aha bigombe bibiri by'abahingi kuza ahari ikumi.

iii. Ekigombe ky'ekyaaro ekyetereine hamwe (Area Commodity Cooperative Enterprise)

Ekigombe ekikiriziibwe omu mateeka, ekirikwakiira abantu boona kandi ekiine obwebembezi bw'oburinganiza, ekyetereine hamwe kutunguura omutindo gw'emirimo yaabo y'obuhingi omu kusharuura omu bwingi, omutindo, okwongyera omugasho ebigyendereire kwongyera entatsya n'okutunguura emiturire y'abantu.

- Omwanya gw'okukoreramu ni, egomborora, disitirikiti
- Kuhandikisibwa aha disitirikiti na Minisitire ye'bwobushubuuze, amakorero ne'beibiina byabeterine.
- Omurimo omukuru gw'abanyakibiina; okusharuura omu bwingi, okwongyera omutindo n'okuronda obutare.
- Ekigyendererwa; okwongyera obwingi hamwe n'omutindo omu kusharuura omu bwingi, okwongyera omugasho, hamwe n'okuronda akatare.

Ekicweka 1.2

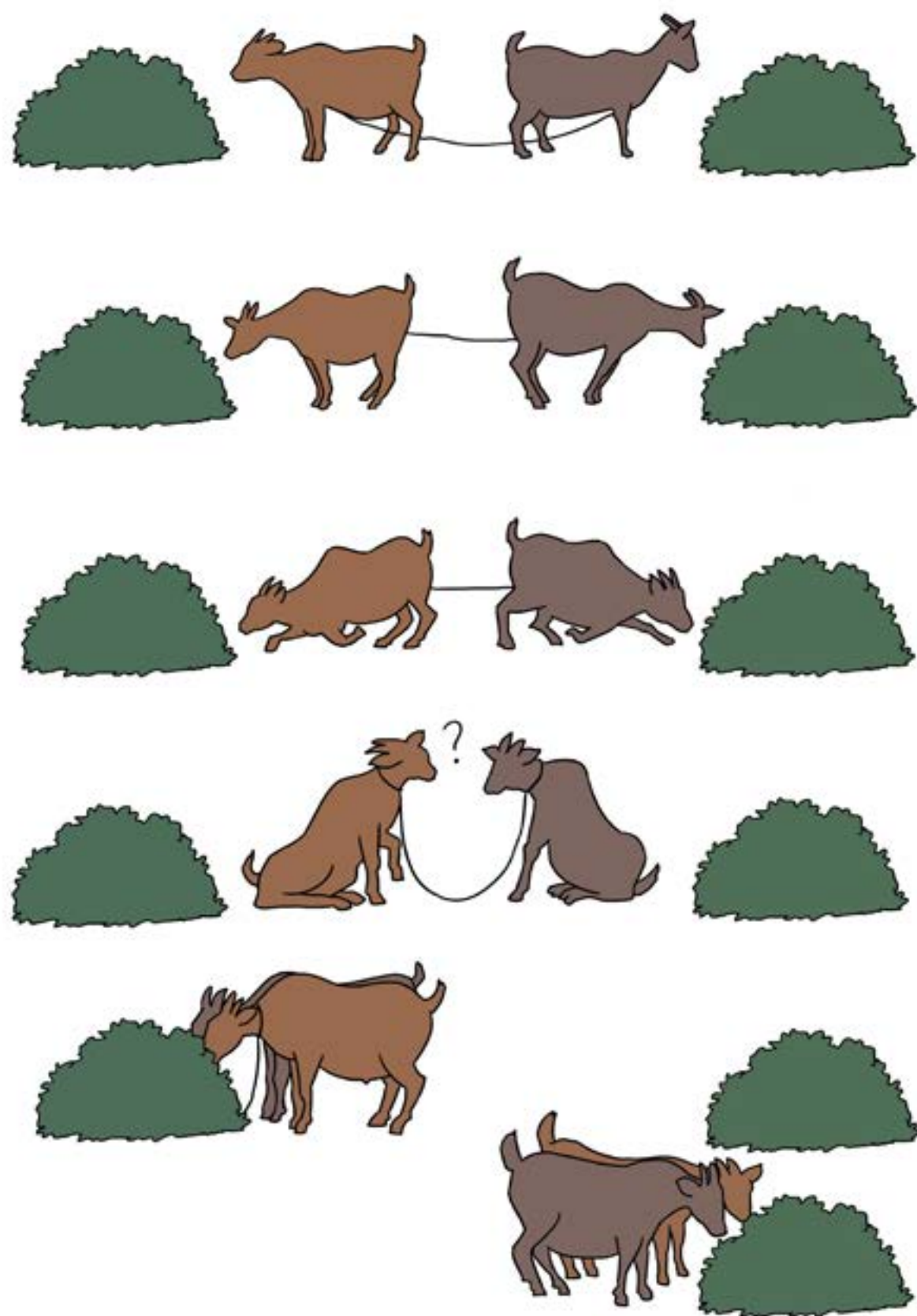
AHABWENKI EBIGOMBE BY'ABAHINGI NIBYETAAGWA?



Obwiire: Edakiika 30

Omwegyesa naija

- Kushaba abashomi kuza omu buukoro bahajaane ahabwenki ebigombe by'abahingi nibyetaagwa omuntunguuka y'obuhingisa.
- Abuuze obuukoro butarikushushana kuherezayo ebibahajaanaho.



ekigombe ky'abahingi kishemereire kugira obwebembezi bw'oburinganiza.

Notisi z'omwegyesa

Omwegyesa abuuze abahingi kugarukamu ebibuuzo ebi;

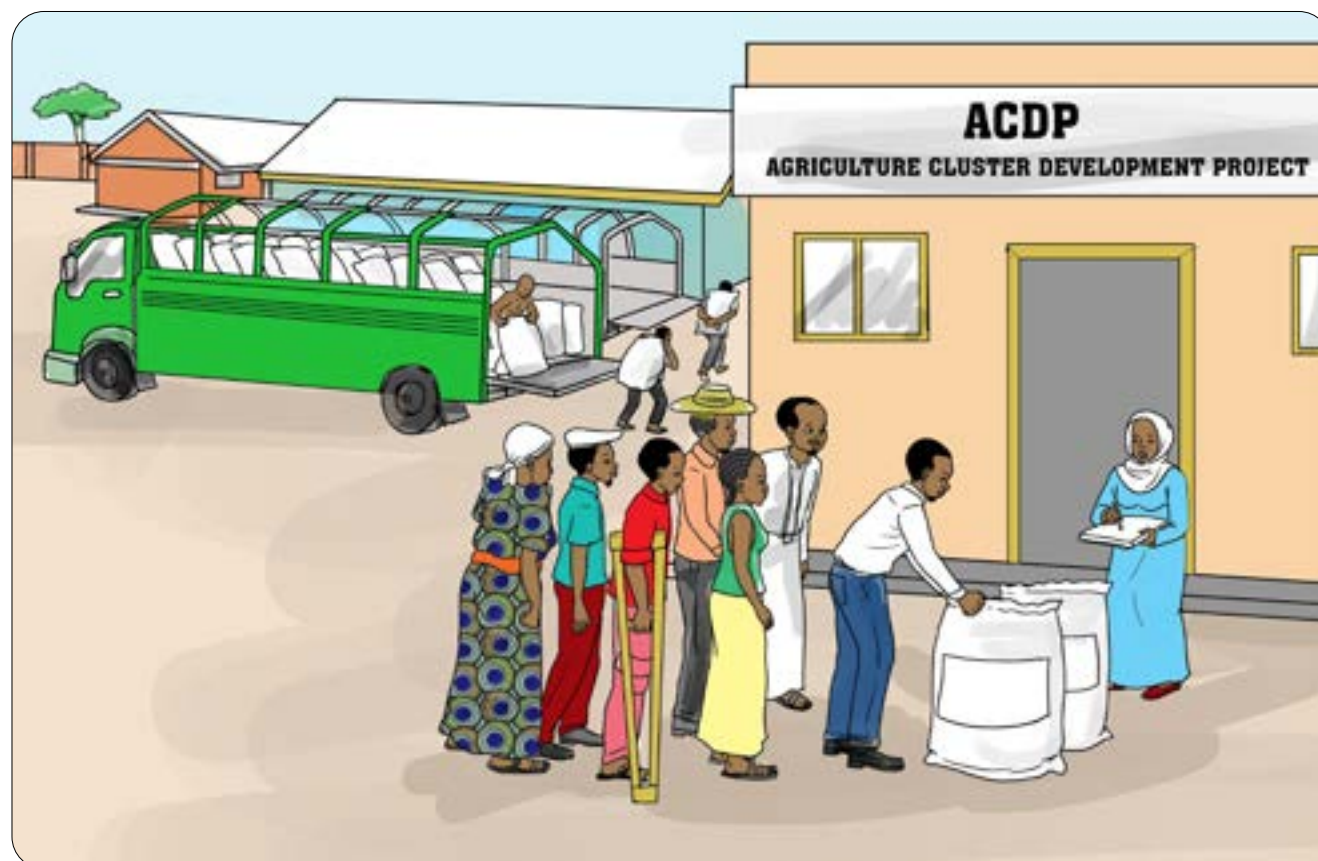
- Omukishushani nimureebamuki?
- Ekizibu kyaba kiri kiiha?
- Ekizibu ekyo kikamarwaho kita?
- Hakarugamu magobaki?

Bwanyima abuuze abashomi kugyeragyeranisa ekibareeba n'embeera ya buri eizooba omu kuhinga/ okushohoza n'okuguza omu biroreero byaabo.

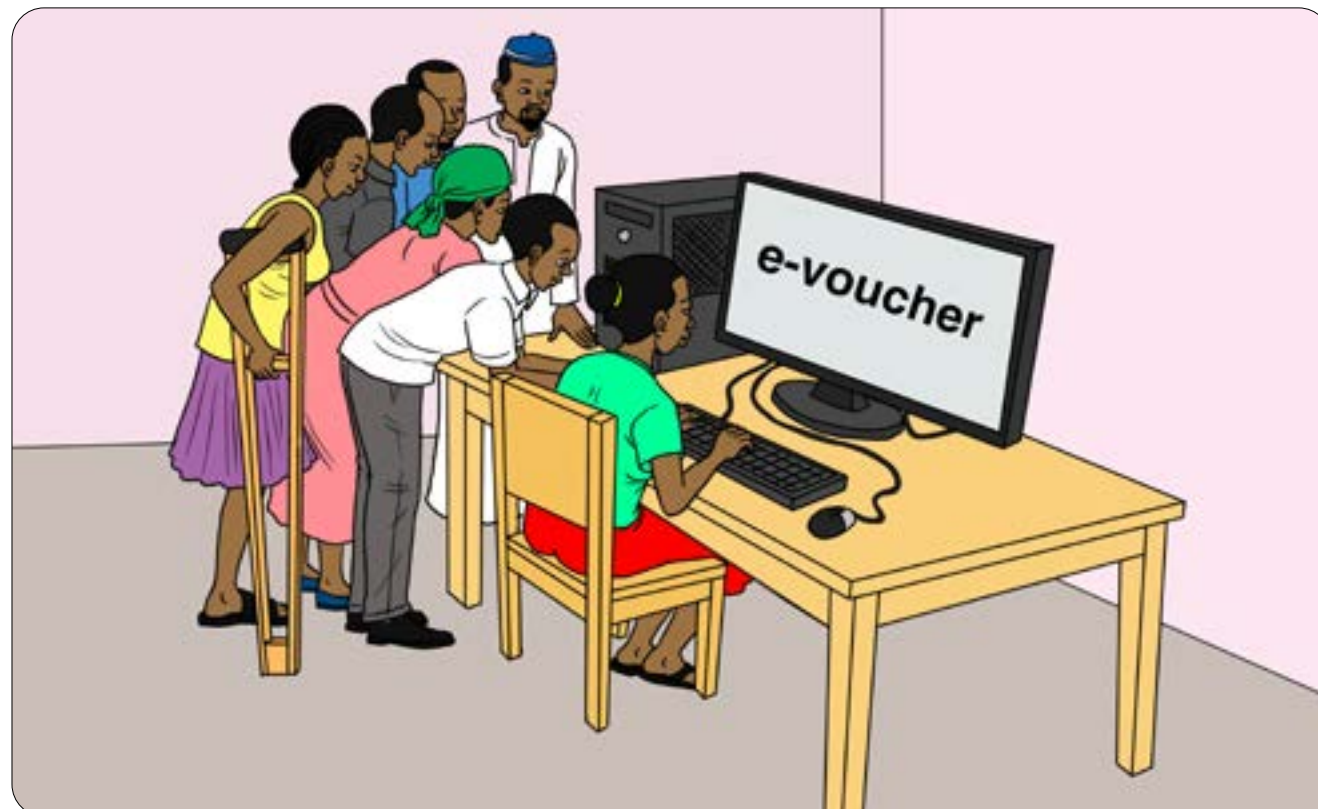
Notisi z'omwegyesa

Omwegyesa ahereze ebigarukwanmu ebindi aha kibuuze ahabwenki ebigombe by'obuhingi nibetaagwa nka

- Ebigombe nibikora emirimo nk'omwegyesa.
- Ebigombe nibiyamba bamemba kurundaana sente n'okufuna obukugu butsy oburikukoresibwa omukusharuura na baaheza kusharuura.
- Ebigombe nibyakiira abarikukunda kutunguura omutindo gw'ekibiina.
- K
- Ebigombe nibiretaho enkwatanisa omu bantu.
- Ebigombe nibyongyera enkurakurana omu mikorere y'abantu buntu nari aharurengo rw'ekigombe obwo barikugyendera aha mbariira etirwehho ekibiina.
- Ebigombe nibikora nk'omusingo omukweguza sente.
- Nibyangutsya okufuna obutare nahabwenkyo nibyongyera emikorere kurabira omu kugura n'okutunda.
- Nibiretera abahingi bagira amaani omumikorere yaabo ekirikwongyera omutindo gw'amasharuura.



amaani agongyeirwe omu buhingi kurabira omu mutindo gw'amasharuura



omugisha gwokwiguraho enkora ya kompyuta (e-voucher) erikubaretera kufuna ebintu ebishazirweho emihendo

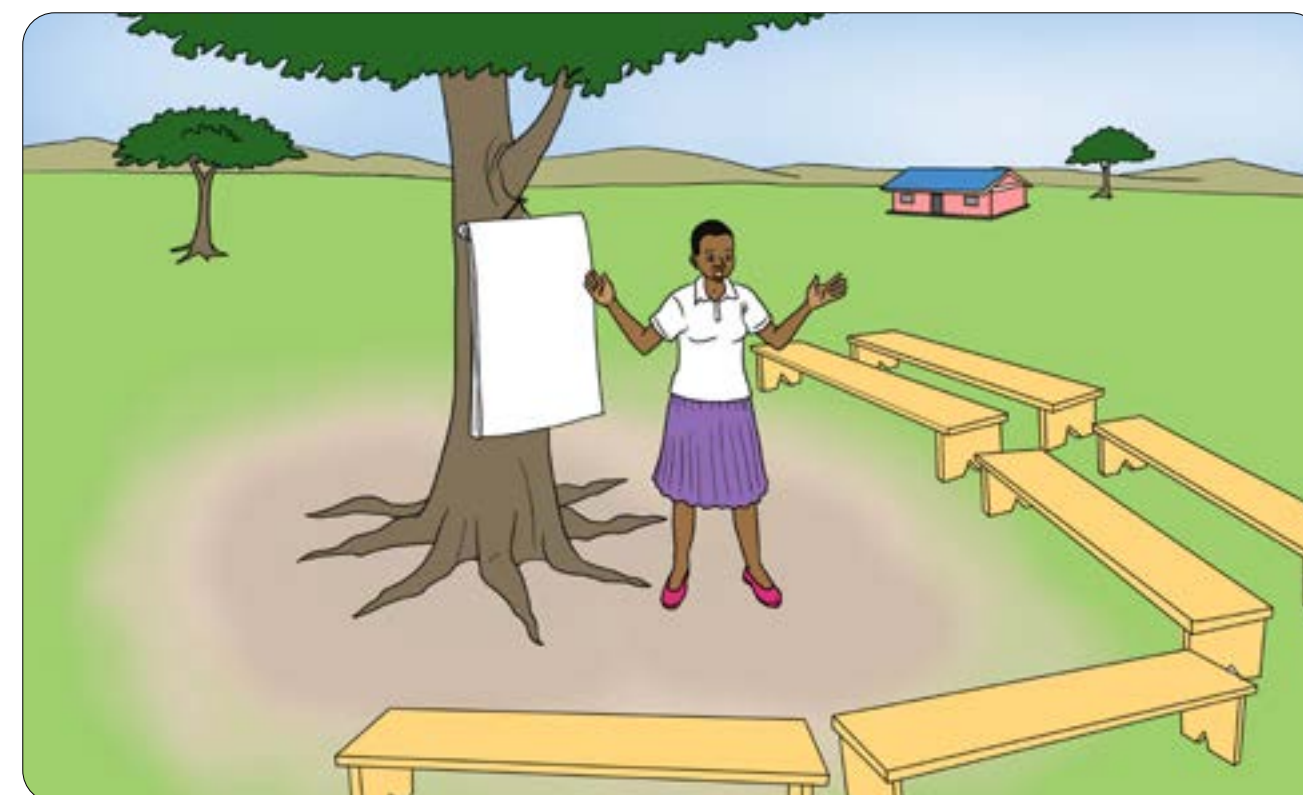
EKICWEKA 1.3 EMBEERA Y'EBIGOMBE BY'ABAHINGI OMU BIROREERO BYABAHINGI NEHA?



Obwiire: Edakiika 05

Omwegyesa abuuze abantu aha bibarikumanya ebikwatiriine n'ebigombe by'abahingi

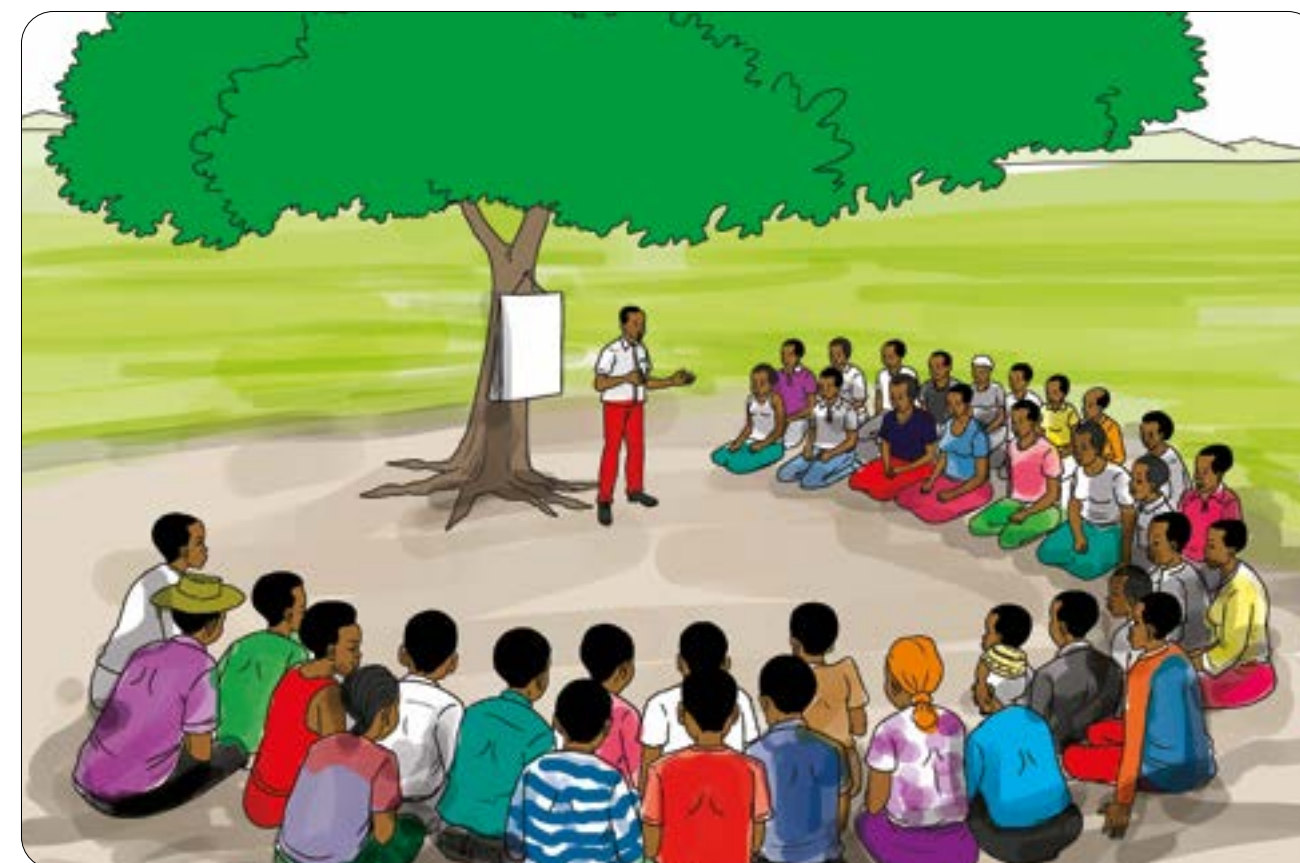
- N'abahingi bangahi abai omu bigombe by'abahingi?
- N'ebigombe bingahi ebirikukora omu biroreero byaanyu?
- Nafuna ebigarukwamu bitarikushushana kuruga omu bantu kandi byoona nibiba bihikire.
- Ahendera nabahereza omuringo ugu ebigombe by'abahingi gurimu omu biroreero.



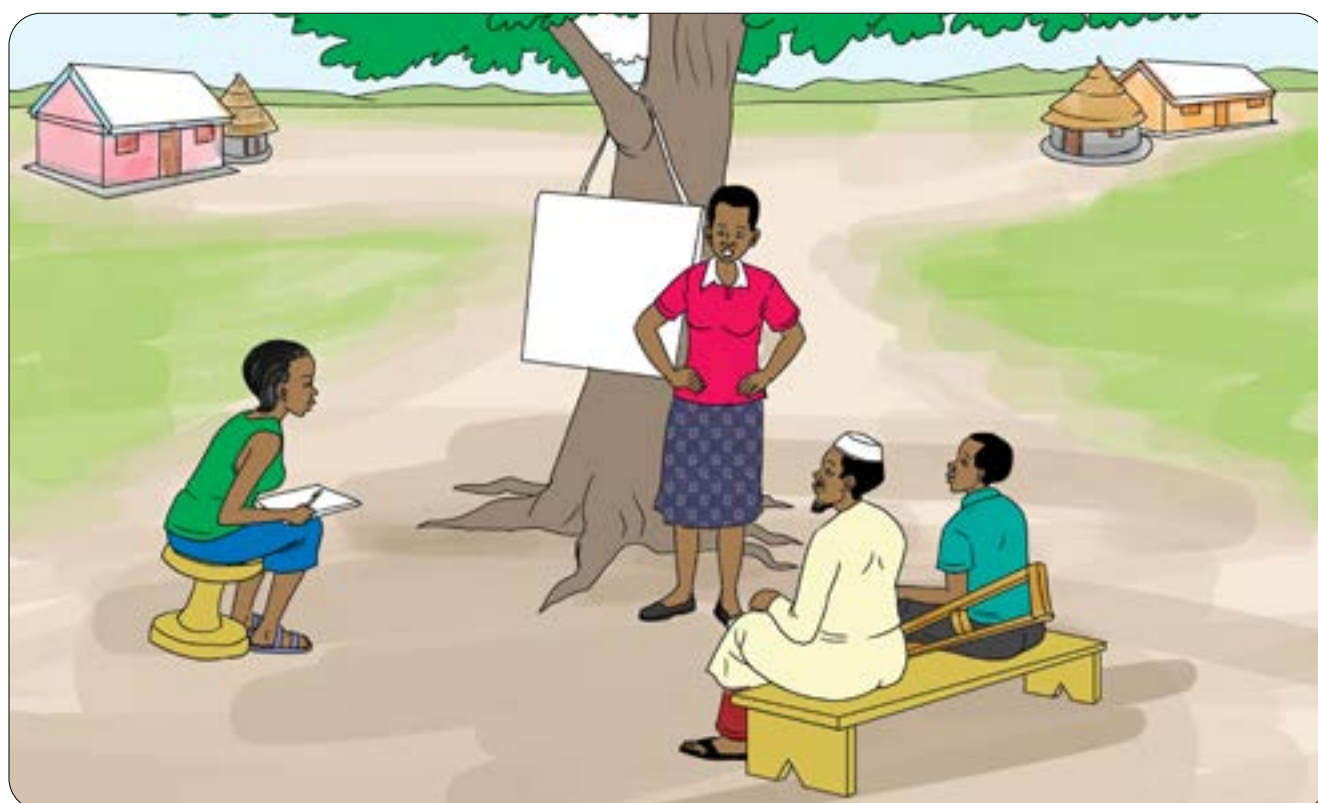
Be'imwe aha bigombe ebiriho tibirikukora (Bikagwa)



Ebimwe bikatandikwa kwonka bikabura ekigyendererwa.



Ekigombe kyabahingi tikishemereire kugira abantu baingi munonga.



Ekigombe kyabahingi ikishemereire kugira abantu abari ahansi ya ikumi n'abataano (15)

Notisi z'omwegyesa:

- Abahingi boona tibar mu bigombe by'abahingi.
- Bimwe aha bigombe by'abahingi ebiriho tibirikukora.
- Ebimwe bikatandikwa kwonka bikabura ekigyendererwa.
- Bimwe aha bigombe ebiriho tibyeine maani garikwemarira (tibirikwebaasa).
- Ebindi tibyeine nkoragana n'ebitongore ebirikukurira obuhingi ekirikugarura enyima entunguka .
- Ebimwe byeine bamemba bakye.

EKICWEKA 1.4

OKUKYENGA ENKORA YA ACDP N'EBIGOMBE BY'ABAHINGI.



Obwiire: Edakiika 15

The facilitator gives information about the ACDP:

Notisi z'omwegyesa

- Ayorekye enkora ya ACDP hamwe n'ebigombe.
- Ahereze amakuru agarikukwata ahari ebyo ebi barikufuna omu nkora ya kompyuta.
- Okutendekwa okufunirwe.
- Ebirikukwata aha buyambi obu ACDP erikuherezayo.

1.4.1 Ekishushani ekirikworeka enkora ya ACDP n'ebigombe byobuhingi

ebigombe byabahingi 3-10 (RPOs) ACDP; neyamba kubafunira obutare, endeberera y'amasharuura, okwongyera amaani kurabira omu buyambi.

Ebigombe byabahingi 15-20 ACDP neyamba omu kusharuura, ebintu ebibarikukozesa baaheza kusharuura, eitaka byoona kurabira aha nkora ya kompyuta.

ebigombe by'ekyaaro ebyetereine hamwe (ACCES) 20 RPOs n'okugaruka ahaiguru. Ebyerikuhereza harimu; obuyambi oburikugyenderera kwongyera omu bihingwa omugasho, okufuna obutare n'okubafunira emikago.

Ebi erikuhereza kurabira aha kompyuta.

- Embibo n'ekijumusa ahabihingwa byoona oyihireho omwani kandi kimwe ahari bibiri kiine kurondwamu.
- Ahabindi abahingi baine orusa rwokweronderamu ekibarikwenda.
- Abahingi nibabaasa kuguma kurundanira ekyo ekibarikwetaga munonga babe nikyo baatwara ebibatarikwetaga bakirekye.

Emishomo :

Abubagyendereire kufumamu ni; enkora ya tekinoloje omu buhingi, entunguuka y'ekigombe hamwe n'obushubuuze bw'obuhingi.

Emishomo negyenderera ebintu bikuru bishatu; Input usage

- Enkozesa y'ebikora.
- Kukyenga enkozesa y'esente

Ebirikukozesibwa baruga kusharuura

Support for these facilities and services is extended as a matching grant.

- Processing machines
- Transport hire services

Emperezayo y'omuhingi:

Ebigombe by'abahingi nibyeija kuherezayo esente byekundiire nk'okuhamisiriza kwaabo kw'obucweka makumi ashatu na bushatu ahari kikumi (33%) obwa gavumenti makumi mukaaga na mushanju (67%) butakahamibwe aba MAAIF.(minisitire y'obuhingi, oburiisa hamwe n'obujubi.)

EKICWEKA 1.5

ENGYENDERWAHO Y'OKUTORAANA OMUHINGI HAMWE N'EKIGOMBE AHABWA ACDP

A. Engyenderwaho y'okutoraana ebigombe by'abahingi

1 Okwikirizibwa

- Nikiteekwa kuba n'ekihandiiko ekirikuhamya ngu n'ekigombe nahabwekyo nikikirizibwa kwetaba omu puroguramu kyonka.
- Nikiteekwa kuba kihandikirwe owa mukuru w'ebyobuhingi nari ofisi y'egomborora.
- Nikiteekwa kuba kiri ekigombe ekirikukora kirikuhitsya obuhereza ahari bamemba baakyo.

2 Obwebembezi burungi

- i. Hashemereire kuba hariho ekitabo ky'abamemba.
- ii. Engyenderwaho y'ekigombe.
- iii. Bamemba abarikurenga kimwe kyakabiri kuba bashashwire esente zaabo z'obwamemba.
- iv. Akakiiko akaijwire kandi akaterirwe akaruuru.
- v. Kuba n'ekitinisa /eizina rirungi omububarikukora nabo nari omukiroreero.
- vi. Nikiteekwa kuba kiine encwamu erikworeka okwikiriza kwabamemba kwetaba omu kihingwa kya ACDP.
- vii. Kyaba kiri ACCE, kishemereire kugyendera aha biragiyo by'ekigombe.

3 Enkora y'ebyobushubuuzi

- i. Kishemereire kuba nikyeteba omukuhinga ekihingwa kya ACDP.
- ii. Okugira ebihandiiko by'obushubuuzi nk'ekitabo ky'ebyenyima hamwe nekya rusiiti.
- iii. Kuba nikihinga nainga kirikwenda kuhinga ekihingwa kya ACDP hakiri aha kishaayi kimwe ky'eitaka.
- iv. Emirimo yaabo emikuru eshemereire kuba eri egyo etarikushiisha ebyobuhangwa bw'eitaka.
- v. Nikiragirwa kuba ekigombe/ekitongore ekikozi ekirikuhiitsya obuhereza ahari bamemba baakyo.
- vi. Kishemereire kugiramubamembabarikuhinga ekihingwa kya ACDP omubwingi.
- vii. Hashemereire kubaho enkoragana nungi ahagati y'abaguzi, abashubuuzi mpaka n'omukatare.

4 Obuhangwa bw'omuntu

- i. Kiine kugira abakazi abarikurenga obucweka makumi ashatu ahri kikumi

(30%).

- ii. Nikiragirwa kugira abakazi aha kakiiko.
- iii. Kiine kugiramu eminyeeto erikurenga obucweka makumi abiri ahari kikumi (20%).
- iv. Eminyeeeto eshemereire kujwekyerwa.
- v. Abatarikwebaasa nabo bashemereire kwetaba omu kigombe (PWD, PLWHIA)

B. Engyenderwaho y'okutoorana omuhingi.

1. Ashemereire kuba ayine endangamuntu eriho NIN
2. Ashemereire kuba ayine esimuna simukaadi ehandikirwe na NIN ye.
3. Ashemereire kuba ari memba w'ekigombe kyabahingi, ekya PRO nainga ACCE.
4. Ashemereire kuba ari omuhingi w'ekihingwa ekyatoraniibwe disiturikiti egyo.
5. Ashemereire kuba ayine hakiri ebishaayi bibiri by'eitaka ebi arikukoreraho obuhingi n'oburiisa.
6. Ashemereire kwikiriza kuhayo hakiri hiika emwe y'eitaka eri omumwanya gumwe ahabw'ekihingwa kya ACDP.
7. Ashemereire kwikiriza kuhagira okugurwa kw'ebirikukozesibwa arikushashura esente z'okwehandikisa ezirikwingana emitwaro ebiri (20,000=)
8. Abe ayikiriize kwetaba omukwegyesibwa kw'enkora ya karimagezi (e-voucher) n'ebikozesibwa ebindi.
9. Ashemereire kugira ripoti nungi (ti munyangi, ti mukozi w'emishango, nainga takakozesahoga kubi ebirikuhebwayo omu kibiina.

Being a member of an active and focused farmer group contributes to improved household incomes and improved livelihoods.





**OMUTWE
GWAKABIRI**

**OKUSHOROORA
BAMEMBA
ABARIKWEJUMBIRA
MUNONGA OMU
MIRIMO Y'EKIGOMBE
HAMWE
N'EKITEEKATEEKO
KY'OBUSHUBUZI**

2.1 Enturukiriro

Omu kicweka eki, nihaija kuhajaanwa aha mugasho gw'okukora ekigombe ekiine bakama bakyo abarikubaasa.

Omurimo gw'okubanza omukutandika ekigombe n'okuronda bamemba b'ekibiina abarikubaasa kuba baine ebiteekateeko birikushushana, n'ebibarikukunda hamwe n'ekyetaago nainga ekizibu ekirikwetaga kumarwaho.

Obuhanguzi bw'ekigombe kyoona ky'omuhingi niburuga aha muringo ogu bamemba abaine ebizibu birikushushana barikushoorwamu n'okutahiibwa omukigombe.

2.2 Ebigyendererwa

Ahamuheru gw'ekicweka eki, abantu bashemereire kushoorora bamemba benyini n'ekiteekateeko kirungi ky'ekigombe.

2.3 Ebirimu

- i. Kuronda abantu abahikire aboshemereire kutandika nabo ekigombe.
- ii. Kushoorora ekiteekateeko ky'obushubuzi.

Ekicweka 2.1 OKUSHOROORA BAMEMBA ABARIKWEJUMBIRA MUNONGA OMU MIRIMO Y'EKIGOMBE.

Ebigyendererwa

Ahamuheru gw'okwegyesibwa abantu nibaija kubaasa;

- Kukyenga enkora y'okushoorora bamemba abarikwejumbira muonga omu mirimo y'ekigombe kyaabo.
- Kuhajaana aha bizibu ebiri omu bigombe.



Abahingi barikuhandiika ebyetaago byaabo aha rupapura.

Notisi z'omwegyesa.

- Omurimo gw'okubanza omu kutandika ekigombe n'okuronda bamemba abakyejumbiremu munonga abaine ebiteekateeko, ebibarikukunda n'ekyetaago birikushushana nainga ekizibu ekirikwetagwa kumarwaho.
- Okubaho n'okukurakurana kw'ekigombe ky'omuhingi nikurugirira munonga aha bamemba abaatandikireho ekigombe ekyo.

Activity 2.1.1

Okuronda abantu ab'oshemereire kutandika nabo ekigombe

Omwegyesa;

Abuuze oku omuntu yakubaasa kuronda n'okumanya abantu abu ashemereire kutandika nabo ekigombe.

Activity 2.1.2

Okwehabura ahabimurikwahukanamu n'amashushane

Ebigyendererwa

Ahamuheru gw'omurimo ogu, abatu nibaija;

1. Kushoroora enkwatanisa omuri bamemba kubaasa kuhikiriza ebigyendererwa byaabo.
2. Kuba bayetegyerize omugasho gw'abamemba kutuura nari kukorera hamwe.
 - Buuza abashomi abari omu rukiiko kuherezayo amashushane n'enyahaukana eri omu banyakigombe. Ebibarikushushanisa ni biiha? Nibahukanamu mu bintu ki?
 - Omutendeki naija kuhabura abashomi omu kushoroora ebizibu ebibarikukira kubona omu kigombe arikukoresa ekitabo ky'engyenderwaho ky'omwegyesa.

Activity 2.1.3

Manya omunyakigombe mugyenzi waawe

Ahamuheru gw'omurimo ogu,abantu nibaija;

3. Kuba bayemanyireho ebintu biingi.
4. Kukyenga oku amashushane garikubaasa kuretera abantu bakorera hamwe omu kigombe.



Farmers writing their needs on a piece of paper

Eitembezo ry'okubanza

Omu kagombe akakye kiineho ekihandiiko, "ogu ni nyowe" handiika ebi;

- Eiziina ryaawe.
- Emiturire yaawe
- Ahabwenki noyenda kuza omukigombe ky'abahingi.
- Ebi orikubaasa kwehayo kukorera ekigombe.

Eitembezo ry'akabiri:

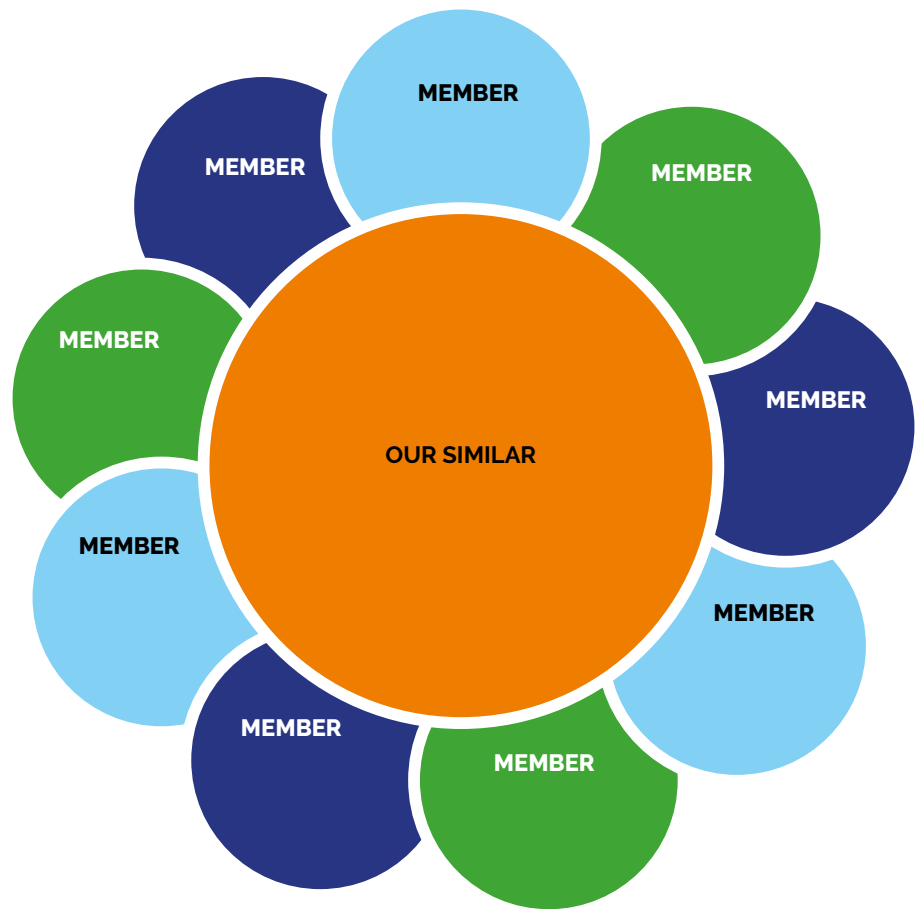
- Ekirikukurataho, bagana ebiwahandiika n'abanyakigombe.
- Buri memba naheebwa edakiika ibiri kweyanjura.
- Buri muntu yaba nayeyanjura noiya kuhandiika ebi yabagana omukagombe akahandikirweho memba.

Eitembezo ry'akashatu.

Omubyabaganwa na buri memba handiika byoona ebi bamemba barikushushanisa.

Eitembezo ry'akana.

Shomera ahaiguru amashushane n'enyahukanamu ebiwashoroora kandi obagane ebigarukwamu byaawe aha bibuuzo n'abanyakigombe.





Notisi z'omwegyesa.

Okutandikaho ekigombe, burijjo nikyetagisa bamemba abaakitandikreho kuba n'ebishanirizo ebyagambwaho ahaifo;

- Kushushanisa ebiteekateeko n'ebibarikukunda.
- Ekyetaago ekirikubagita nainga ekizibu ekirikwetaga kumarwaho.

Activity 2.1.4

Okugaiturira ebigombe

- Kurihakuba hariho bamemba abaine entaniso ezitakagaitwa hamwe, omwegyesa abahabure kuza omu bigombe ebindi nari akoremu otugombe otukye otwiine bamemba abainebyetaago birikushushana.
- Ekigombe kyaba kiine amashushane kwonka kirikwetaga kugaiturirwa ahabwokugira bamemba abarikurenga ahari makumi ashatu (30), okubahukanisamu kugyendere aha rugyendo, ebyobuhangwa n'ebindi ebibarikushushanisa.

Activity 2.2

Ebigyendererwa n'ebishaniriizo ebirikwetagwa omu kutandika ekigombe

Ebigyendererwa

1. Kuhereza ebiragiro by'okutandikaho ekigombe.
2. Kushoboroora okubaasa, ebigyendererwa hamwe n'ebyo ebirikuretera ekigombe kyahama.
3. Kukyenga ebirukora ekigombe.
4. Understand the Group Structure

2.2.1 Emitwarize mikuru y'ekigombe.

Omwegyesa atandikye arikushoboroora amakuru g'emitwarize mikuru y'ekigombe.

Emitwarize mikuru y'ekigombe n'ebiragiro ebirukwera abantu kukorera hamwe nk'ekigombe. Emitwarize egi nekira kuba eyiine akakwate aha nkoragana z'ebyobushubuuzi.

I. These values are often related to business relationships.



abahingi barikuhandiika ebyetaago byaabo aha rupapura.

Notisi z'omwegyesa.

Bamemba abejumbi nibetagisibwa kwetaaba omukutandikaho ekigombe omu miringo egi;

Kureebuka ngu entandikaho y'ekigombe negyendera aha mitwarize y'ekigombe. Omu harimu nka; okwingana,okweyamba,okwefaho,obumwe, oburinganiza hamwe n'obwebembezi burungi.

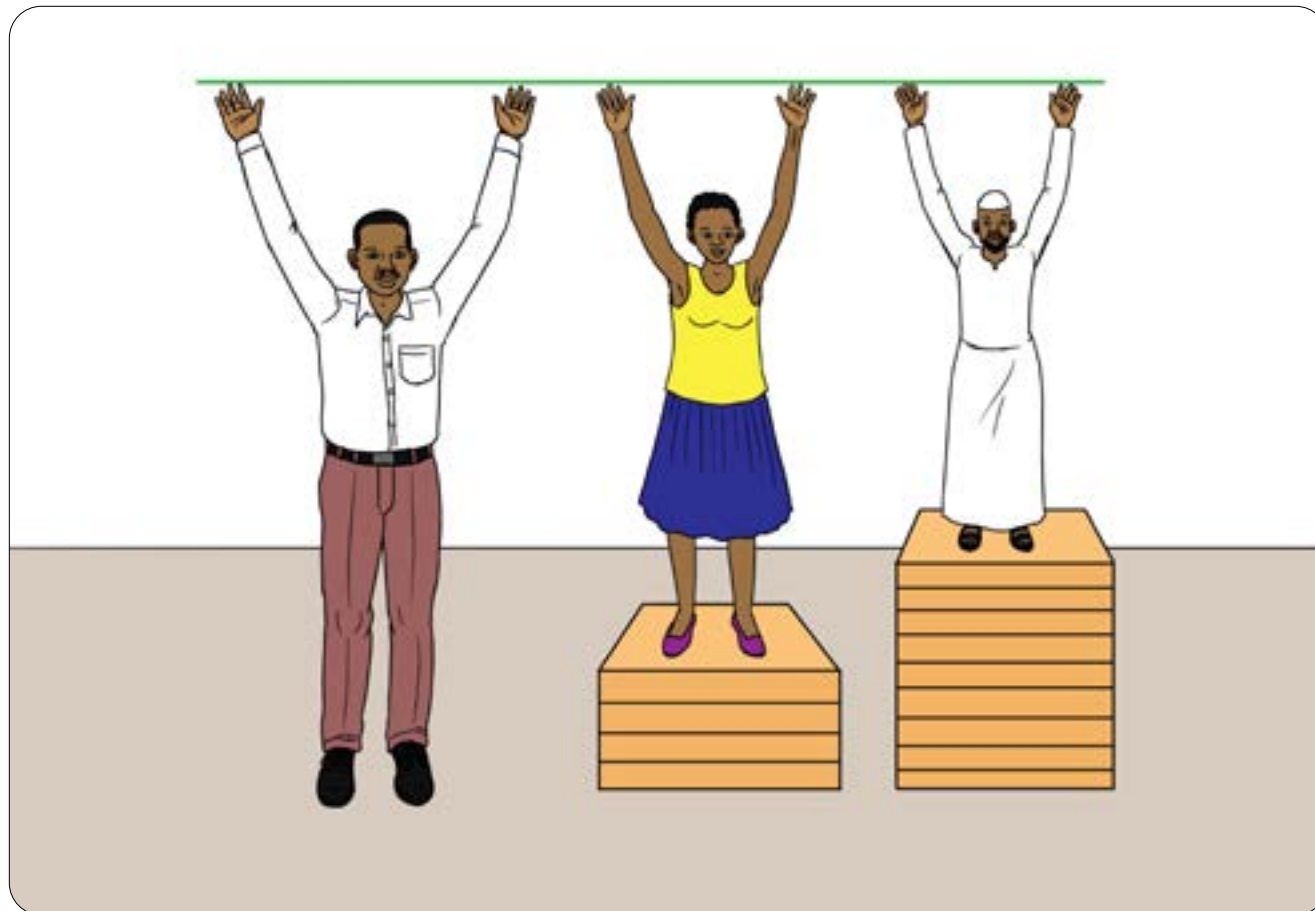
Okushoboroora okurikukiraho kuri aha bishushani ebitiirwe ahaifo.

Ebindi ebiragiyo ebirikugyenderwaho

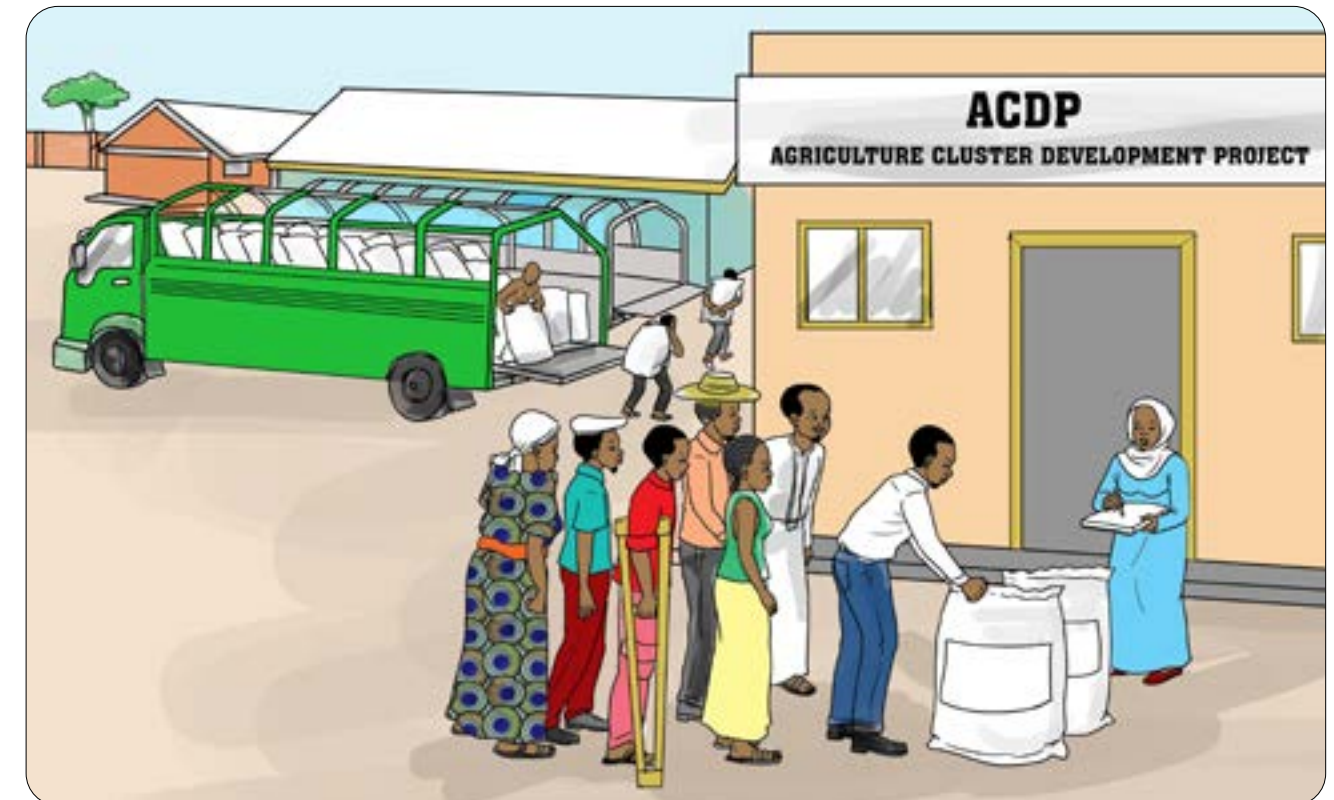
Bamemba boona baine;

- Kwehayo kuherezayo esente z'okuba memba.
- Kutaho obwire bw'emirimo y'ekigombe.
- Kwetaba omu kutebekanisa engyenderwaho y'obyobushubuuze,ekitimbe ky'ekigombe hamwe n'ebihandiiko ebindi ebirikwetagisa.

Okukuratira emitwarize mikuru y'ekigombe.



OKWINGANA : Ekigombe nikihereza abantu abainemu obuzibu obureberezi burungi kurugirira aha byetaago byaabo kwenda kubata aha rurengo rumwe n'abandi.



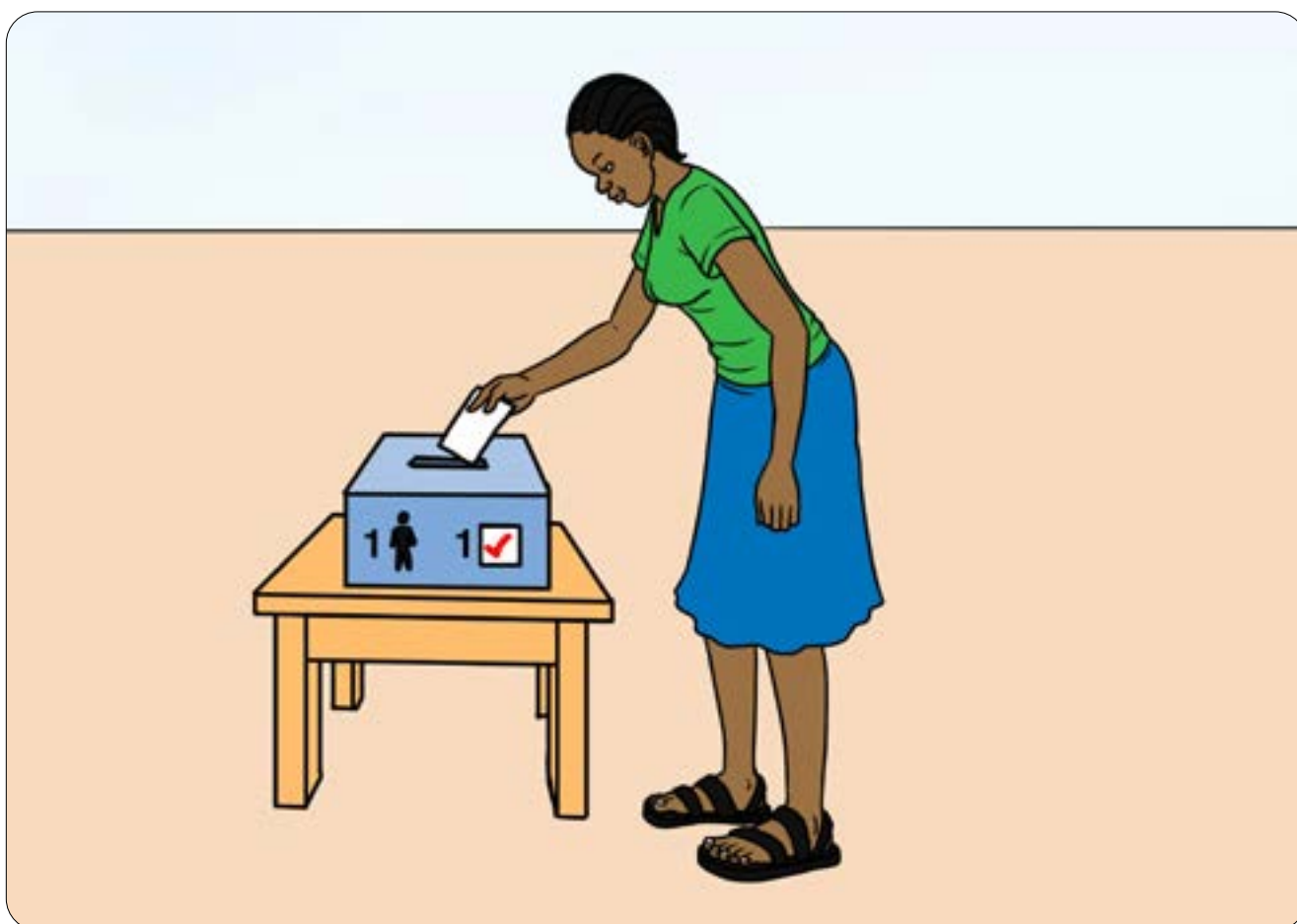
OKWEYAMBA: Ekigombe nikihereza abantu omwanya gw'okutunguura emiturir yaabohamwe n'ebiroreeo kurabira omu mirimo yaabo bonka n'amaani gaabo **nk'abantu**.



OKWEFAHO: Ekigombe kiri omu mikono ya bamemba boona nahabwekyo baine kufayo aha bikorwa, obujunanizibwa hamwe n'emirimo yaabo.



OBUMWE: Bamemba nibakwatanisa hamwe nangwa na naabo abari omu bigombe ebindi.



OBURINGANIZA: Buri memba nayikirizibwa kuteera akaruru kamwe otagyendeire aha buhereza bwe omu kigombe. Bamemba boona baine obugabe n'magoba garikwingana.



OBWEBEMBEZI BW'ENKORA Y'ABANTU: Ekigombe nikirebererwa n'okukorwa bamemba baakyo. Buri kiteekateeko kyoona ekirikuhebwayo nikihurirwa kandi kiheebwa ekitiniisa.

Ekyokukora 2.3

Okushoroora ebibarikubaasa hamwe n'ebigyendererwa.

Ebigyendererwa

Ahamuheru gw'omurimo, abantu bashemereire kubaasa;

- Kwecumintiriza aha bukugu hamwe n'ebigyendererwa byaabo.
- Kushoroora bamemba abarikubaasa kukora nk'abebembezi omu kigombe kyaabo.

Omwegyesa ayanjire eishomo ati;

N'ekyomugasho bamembakuba abanyamazima ahari ebyo ebibarikubaasa kukora kuhikiriza obujunanzibwa bwaabo kugia ngu kibayambe bukiri kare kushaba obuyambi kuruga aheeru nainga kufuna bamemba abarikubaasa kuherezayo ebikozesibwa n'obukugu obu bataine. Ebibuuzo ebiri ahafo nibibaasa kuyamba ekigombe kukiye cuncura

ekigyendererwa ky'abanyakigombe nokubaasa kushoroora ahu barikukoma. N'ekyomugasho omunyakigombe kwegambaho amazima oba yaaba nabaasa kuhikiriza ebishanirizo narishi baaba nibabaasa kufuna obukugu oburikwetagisa. Ahabw'omurimo ogu, emitendera egi eyine kukorwa obwo erikushomwa n'eiraka ry'ahaiguru.

Eitembezo ry'okubanza.

Shoma ebibuuzo n'obwegyendeserezakandi okyebere ekyo ekirikukwatagana n'ekigarukwamu kyaaawe.

Eitembezo ry'kabiri

Baganaho n'abanyakigombe ahu oyine ekigarukwamu "ngaaha".

Eitembezo ry'akashatu

Nk'ekigombe mushoroore ebibuuzo ebi baingi omurimwe mwahandikireho ngaaha kandi

Obukugu/omutindo/amagyezi	Eego	Ngaaha
1. Oyehireyo kukorera hamwe n'abagyenzi baawe ahabw'oburungi bw'abanyakigombe kukira okweyendeza nk'omuntu buntu?		
2. Nobaasa kubagana ebizibu n'ebyenfuna n'abanyakigombe abandi?		
3. Nokyenga kurungi emitwarize n'ebiragiro by'ekigombe?		
4. Noyehayo kukuratira emitwarize n'ebiragiro by'ekigombe?		
5. Nobaasa kuhayo aha bwiire bwaawe ahabw'emirimo y'ekigombe?		
6. Nobaasa kuhayo esente kuyamba omuby'entatsya y'ekigombe?		
7. Oyineobukugu bw'okugamba kurungi omu kukurakurana kw'ebyobushubuuzi bw'ekigombe?		
8. Oyine obukugu omu kusharamu?		
9. Oyine amaani gokubaasa kurundaana ebikozesibwa?		
10. Nobaasa kukora n'abandi kuhikiriza ekigyendererwa kyaanyu?		
11. Nobaasa kugyezaho aha bintu bitsya?		
12. Oyine eki orikumanya ahakureberera eby'obushubuuzi?		
13. Oyine eki orikumanya hamwe n'obukugu omu bya sente?		

muhajaane aha kumwakubaasa kuhinduramu omu magyezi nainga obukugu obwo. (Edakiika 10)

Notisi z'omwegyesa

- Omurimo ogwahezibwa aharuguru nigweija kuyamba abanyakigombe oku barikubaasa kweganyirwamu kuribakuba nibetaaga obuyambi omu myanya etari emwe n'emwe.
- Abanyakigombe nibeija kworekyererwa ahari abo abubakubaasa kutoorana nk'abebembezi.
- Omurimo nigweija kugaruka gukore nk'akakoryo k'okwecumintiriza aha byetaago

EKICWEKA 2.2
OKUSHOBOROORA
EKITEEKATEEKO KY'OBUSHUBUZI.

N'ekyomugasho kumanya ngu bamemba bashemereire kwikirizana aha kyetaago n'ekigyendererwa ky'ekigombe ekishororirwemu.

Ebigyendererwa

Ahamuheru gw'ekicweka, abantu nibaija kubaasa;

- Kwebaza omugasho gw'okugira ekigombe ekiine enteekateeka emwe.
- Kushoborooraokuekigombekyakubaasakutunguuraomutindogw'ebyobushubuuzi.
- Kukora amatembezo agateirweho kubaasa kushoroora ekyetaagoky'ekigombe.

Ekyokukora 2.2.1
Okushoroora ekyetaago



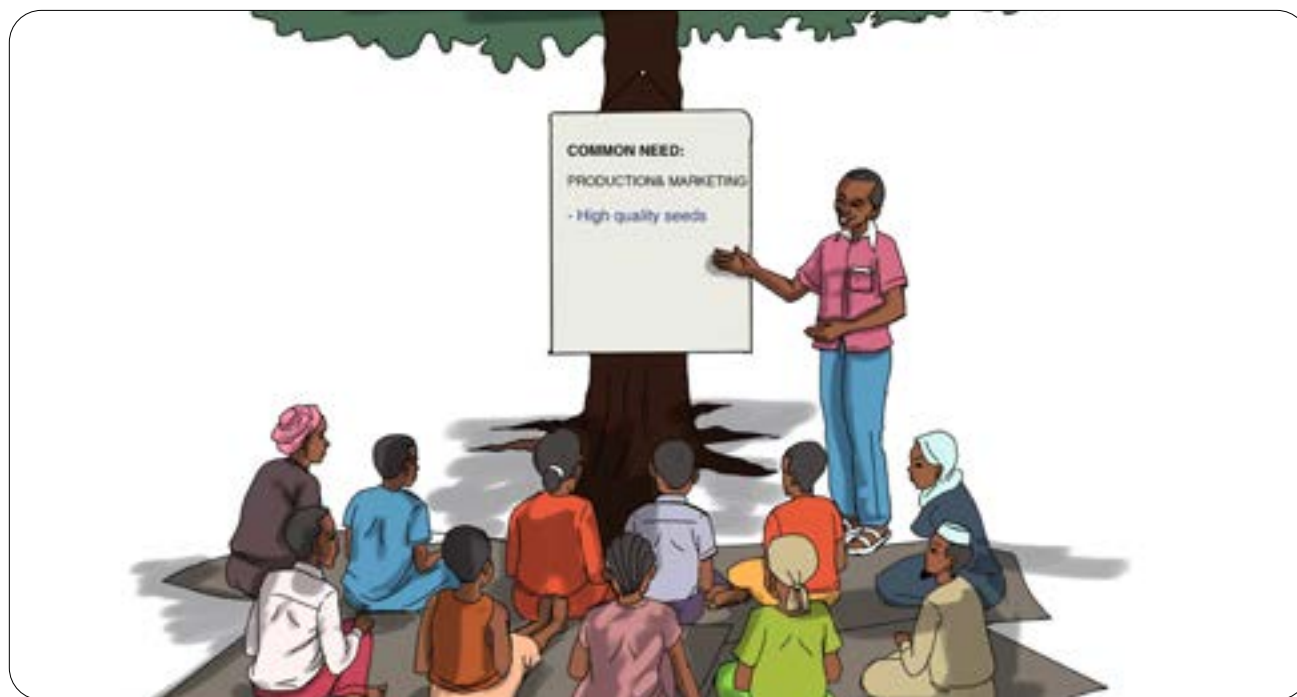
Obwiire : Edakiika 120

Omwegyesa,

- Abuuze abashomi ekibarikukyenga ahakugira ekiteekateeko ky'obushubuuzi omu kigombe.
- Ayikirize abashomi kuhajaana babiri babiri.

Ekyokureberaho ky'okubanza omu kushoroora ekyetaago kya hamwe omu kigombe.

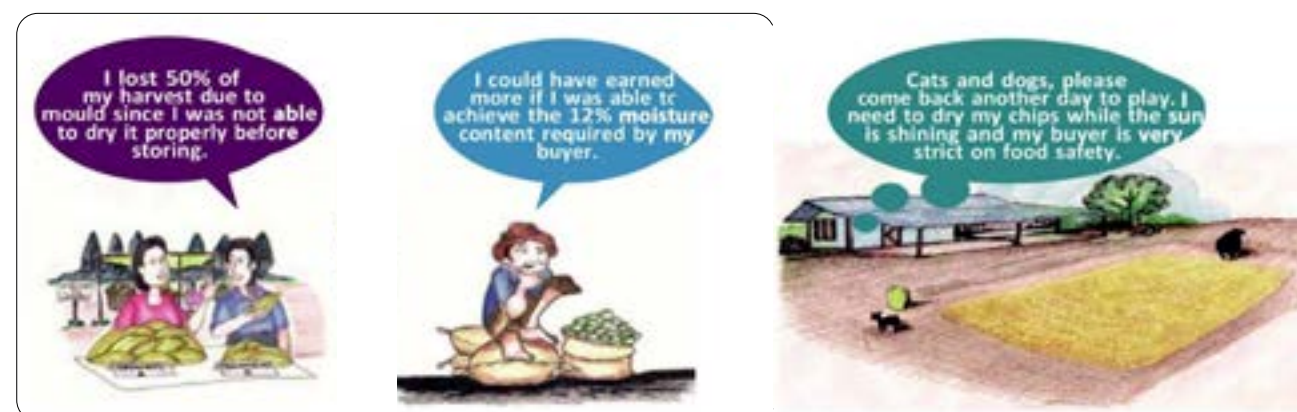
Reeba aha bishushani ebi ahaifo ohandikye sentensi ahansi ya buri kishushani kushoboroora ekizibu.



Ekiteekateeko ky'obushubuuzi nikiruga omu kyetaago ky'ekigombe

Problem identification set 1

EBIZIBU



The facilitator will ask each of the participants to identify a common problem

Ekyokukora 2.2.2

Ebizibu ebyebembeire

STEPS

1. Omwegyesa ashabe bamemba kuhayo ebizibu byaabo nari ebyetaago by'ekigombe.
2. Buri munyakigombe afune omurundi ogwe omu kushoma ebizibu byaabo.
3. Buri memba ku araabe nagamba, handiika ebyamukwataho munonga.
4. Handiika ebyamukwataho omu runyiriri rw'okubanza.
5. Ebizibu ebirukushushana bihandikwe omurundi gumwegwonka..
6. Hereza ebizibu obubonero.
7. Omukabokusi kokuheramu obubonero, ebizibu obireebere aha mugasho ogubikwiniire.
8. Tandika nekyo ekirikusingayo omugasho, kurasaho ekya kabiri n'ebindi mpaka ohikize aha kyakataano (ekitiine mugasho gw'amaani)
9. Bamemba boona kubaraheze kubyebere, gaita obubonero bwa buri kizibu ohereze omugaite .
10. Ahahandikirweho average, omugaite gugabisemu omuhendo gw'abamemba ofune enamba. Reeba ekyokureberaho aha rupapura oririkukurataho.
11. Shoroora ekizibu ekiine obubonero bukye.
12. Eki nikyo kizibu ky'amaani ky'ekigombe. Hajaanaho kakye n'abanyakigombe kubarabe nibikirizana n'ebyarugamu.

Ekyokureberho:

Ekiigombe ky'abahingi bamuhogo – Ebizibu by'abahingi bataano.

Ekyokukora 2.2.3

Okushoroora entandikiriro y'ekizibu n'ebirugwamu

EBIRIKUNKWA-TAHO MUNONGA	OMUHINGI 2	OMUHINGI 3	OMUHINGI 4	OMUHINGI 5
- okubaho kwingi kw'obukooko n'endwara - okucukuuka kw'omutindo gwa muhogo	- Emihendo y'ahaiguru omukutwara muhogo kuruga omu musiri kuza omukatare - Okubaho kwingi kw'obukooko n'oburwaire	- Eibura rya sente z'okuhangutsya omusiri - Okucukuuka kw'omutindo gwa muhogo	- Obuseezi bw'ebikozesibwa - Okubaho kwingi kw'obukooko n'oburwaire	- Eibura rya sente zokwongyera omusiri - Emihendo y'ahaiguru omu kutwara muhogo kuruga omu musiri kuza omukatare

$$1 + 3 + 1 + 4 + 3 = 12$$

$$12 \text{ divided by } 5 = 2.40$$

Problem	Ranking					Sum	Average
	ME	FARMER 2	FARMER 3	FARMER 4	FARMER 5		
High incidence of pests and diseases	2	1	5	1	5	14	2.80
Deterioration of quality of cassava	1	3	1	4	3	12	2.40
High cost of transportation from farm to market	3	2	4	3	1	13	2.60
Lack of capital to expand farm	4	4	2	5	2	17	3.40
High cost of inputs	5	5	3	2	4	19	3.80

Priority Problem: Low quality of cassava

Notisi z'omwegyesa

- Ogu nigwo omuringo ogwanguhi okufuna ekizibu ky'amaani.
- Kwonka burijo oshemereire kubuza abashomi abarikusinga obwaingi baaba nibikirizana n'ebyarugamu



Obwiire: Edakiika 25

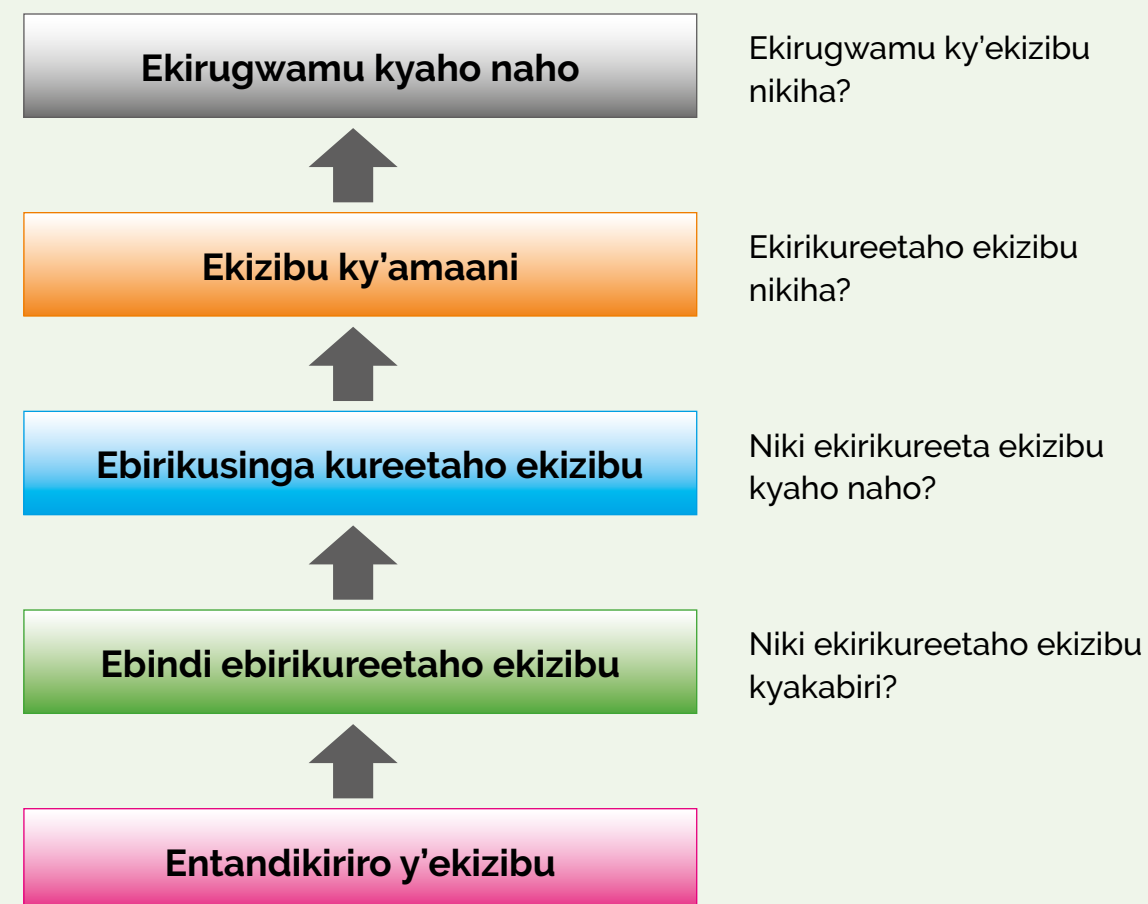
Omwegyesa abuuze abashomi eki barikukyenga aha bintu ebi bibiri;

- Ekirikureetaho ekizibu
- Ebirugwamu by'ekizibu

Ayikirize abantu kuhayo entekateeka yaabo, reero bwanyima abicencure arikukoresa ekishushani eki ahaifo.

Okwecumintiriza aha birikureetaho

Notisi z'omwegyesa



ekizibu orikukozesa omuti gw'ekizibu.

Omwegyesa hamwe n'abantu bacumintirize aha birikusinga kureetaho okucukuuka kwa muhogo nk'okukyashoorwa omu kyokureberaho ekyarugaho. Omwegyesa ayanjure eishomo nk'oku kirikworekwa ahaifo:

Ekyokureberaho:

Analysis of Causes and Effects of Low-Quality Cassava

Okwemanyiza omuringo gw'okushoorwa ebirukira kureetaho ekizibu n'ebirugwamu. Katugarukye enyima ahakyokureberaho ekyarugaho ekikwatsire aha bahingi ba muhogo abu ekizibu kyaabo ky'amaani kiri okucukuuka kw'omutindo gwa muhogo yaabo baheza kusharuura. Ahabwokugira ngu muhogo yaabo netsitsikara mangu baheza kusharuura, abahingi nikibaretera kugitunda aho naho n'aha mihendo y'ahansi. Omu bwiire obwingi, nibafuna ebicweka makumi mushanju kuza ahari makumi munana ahari kikumi (70-80%) ahabw'omuhendo oguriho ahabwokuba kurugirira aha baguzi emizi ya muhogo neeba etsitsikeire (eyijwire eitaka kandi ejunjire).

Ekyokukora ky'ekigombe aha muti gw'ekizibu.

EBIRUGWAMU BYAHO NAHO	Entatsya y'ahansi			
	Omuhendo gw'ahansi	okusharuka	tinkubaasa kugiguza kw'ebeeyi abarikugikoramu ebindi.	
EKIZIBU KY'AMAANI	okucukuuka kw'omutindo gwa muhogo			
EBIKIZIRE KUREETAHO EKIZIBU	amagyezi makye aha ndeberera		muhogo eyibaheza kusharuura kuteerwa enjura hamwe n'okuriibwa obukooko	muhogo okutojibwagye
EBINDI EBIRIKURETERAHO EKIZIBU	okutatende-kwa gye	okubura eibikiro	eibura ry'ekyooma n'omwanya guyonjibwe gw'okukoreramu	eiziba kuba hare
ENTANDIKIRIRO	Okubura abakozi barikumara kuhitsya obuhereza omubyaaro		Embarira nkye ya gavumenti Okutabaasa kugira ekiyayetandikiraho nk'omuntu; ahabwokugira ngu we nk'omuntu nasharuura omubukye.	

Notisi z'omwegyesa

- Abahingi nibareeta muhogo ecukuukire ahabwokuba baine amagyezi makye ahakugirebera kugira ngu tibarafunireho okutendekwa kwoona.
- Tibarikubaasa kuza kutendekwa ahabwokuba tikiri kya burijo abahereza ba gavumenti kuhika omu myanya yaabo ahabw'eibura ry'abakugu n'embarira.
- Okutsitsikara kwa muhogo nikuretw eibura eibura ry'eibikiro erikureetera muhogo yateerwa enjura n'okuriibwa obukooko.
- Abahingi tibarikubaasa kwojya gye muhogo yaabo ahabwokuba tibaine ekikozesibwa kandi n'eiziba riri haraingwa kuruga omu maka gaabo.
- Obuhango bw'emisiri ya muhogo emyingi tekuhika 'kishaayi kimwe oyihireho ekyokugira ngu tibakabaasa kuteeka sente omu by'amaizi n'ebikozesibwa ebindi ahabwokugira ngu okusharuura kwaabo nikukye.

Ebikora

- Akabaaho
- Empapura za manila
- Makansi
- Ekyokukwatisa

Omwegyesa ashabe abantu kukorera omu bukoro bwaabo kandi ahereze

ebirikugyenderwaho ebi;

Ebirikugyenderwaho

Katwecumintirize aha birikureetaho n'ebirugwamu by'ekizibu ky'amaani ekitwashoroora omu kyokukora 2A. Nimweija kukora buri eitembezo eribandikirwe ahaifo. Ni kikuru buri muntu kwetaba omu kugarukamu ebibuuzo kandi mukaikirizana ahabimwatensa. Kurimwakuba nimwenda ogundi mwanya orupapura orurikurataho rwabarekyerwaho.

Ekyokukora 2B	
Eitembezo ry'okubanza	Handiika ekizibu ky'amaani ekishorirwe omu kyokukora 2A.(Edakiika 05)
Eitembezo rya kabiri	Shoroora ebirikureetaho ekizibu ekyo. (Edakiika 05)
Eitembezo rya kashatu	Ebirikureetaho ebizibu omu mutendera gwakabiri nibiha? (Edakiika 05)
Eitembezo rya kana	Ebirikureetaho ebizibu omu mutendera gwakashatu nibiha? (Edakiika 05)
Eitembezo rya kataano	Ebirugwamu ebibi nainga ebirungi by'ekizibu nibiha? (Edakiika 05)

Ekyokukora 2.2.4
Okushoboroora amakuru g'ekiteekateeko kya bizinesi (ebyobushubuuzi)

Ebigyendererwa

- Aha muheru gw'ekyokukora, abantu nibaija kubaasa;
- Kukyenga okubakubaasa kuhika ahakiteekateeko ekyo.
 - Kuhajaana ahakubakuribaasa kuhika aha kyobushubuuzi ekyakubaasa kubatahiiza esente nk'ekigombe.
 - Kushoborora ahabwenki ekiteekateeko ky'ebyobushubuuzi kishemereire kumaraho ebirikureteraho byoona.



Obwiire: Edakiika 40

Omwegyesa ahereze enturikiriyo y'ekicweka nk'oku erikworekwa ahaifo.

Ekiteekateeko ky'ebyobushubuuzi nikiruga naingan'ekigarukwamu ky'ekizibu ekibagainweho narishi omugisha.

Okutunguura embeera nk'ekigombe nikihereza omwanya gwokugira ekimwayetandikiraho nk'ekigombe ekirikubatahiiza esente.

Ekyokureberaho, abarikutambuza emboga nibabaasa kwenda kutandikaho ekigombe kugira ngu bafune esente zokugura kahuuba kukyendekyeza aha maani agu babaire nibakoresa kwekorera ebyiibo by'emboga, kufuna ekibahwerwaho omu by'okwerinda, n'okutekaho obuhereza bw'esente bwaba memba.

Ekyokureberaho, waba oyine eigufa rihendekire, obujuma oburikukyendeza obusaasi nibutwara obusaasi kwonka noija kwetaaga okuragurirwa okundi kubaasa kukiza kurungi amagufa.

Omwegyesa;

Abuuze abantu oku abahingi ba muhogo baamazireho ebizibu byaabo kandi ayikirize abahingi kuherezayo ebiteekateeko byaabo.

Omwegyesa akozese ebishushani ebi ahaifo kworekyerera n'okuhika aha ky'ahamuheru

- Kubahereza ekiteekateeko okubakubaasa kushoborora ekiteekateeko ky'ebyobushubuuzi; katureebe oku abahingi ba muhogo baabasize kutunguura omutindo gwaabo.
- Omwegyesa ayijutsye abashomi entandikiriro y'ekizibu omu buhingi bwa muhogo.

Entandikiriro:

Notisi z'omwegyesa aha bigarukwamu



Tinkabaasa kutaho ahokubiika hamwe n'amaizi. Tindeije nakubaasa kufuna ezinatiiremu ahabwokugira ngu nyine eitaka rikye



Tinyine mwanya murungi gw'okubiikamu emizi yangye ya muhogo naaheza kusharuura kandi tindikumanya n'okunakubaasa kugyitangira okutsitsikara. Abakugu nibatayayira mwanya gwaitu ekitarareine.



Nyine amashemererwa ahabwokuba ntungire amasharuura maingi kwonka tinkubaasa kwozya emizi yangye ya muhogo ahabwokugira ngu nikintwarira edakiika makumi ashatu (30) kugihitsya aha mugyera oguri haihi.

by'ebyobushubuuzi.

Ebigarukwamu by'ebyobushubuuzi kubaasa kumara ho enturikiriro y'ekizibu. Abanyakigombe bakasharamu kutaho ekyooma omu kyaaro kyaabo baaheza



kusharuura ekirikukurirwa n'okurebererwa abahingi ba muhogo. Bakaikirizana kuherezayo sente ezirabayambe kufuna eibikiro ry'amaizi g'okukozesa omuby'obuhingi nangwa hamwe n'omumaka gaabo. Bakagaruka bacwamukutandika kuguza muhogo omu kampuni ezibahereire. Kwongyerera ahari ebi, bakagira ekiteekateko kyokubshaba obuyambi omu barikukurira ebyobuhingi, puroguramu z'entunguuka hamwe n'omugavumenti nangwa na za banka n'ebindi bibiina by'okweguzamu esente kubaasa kwongyera aha ntatsya yaabo.

Ebintu n'obuhereza ebirikwetagwa omu

kigombe ni nka;

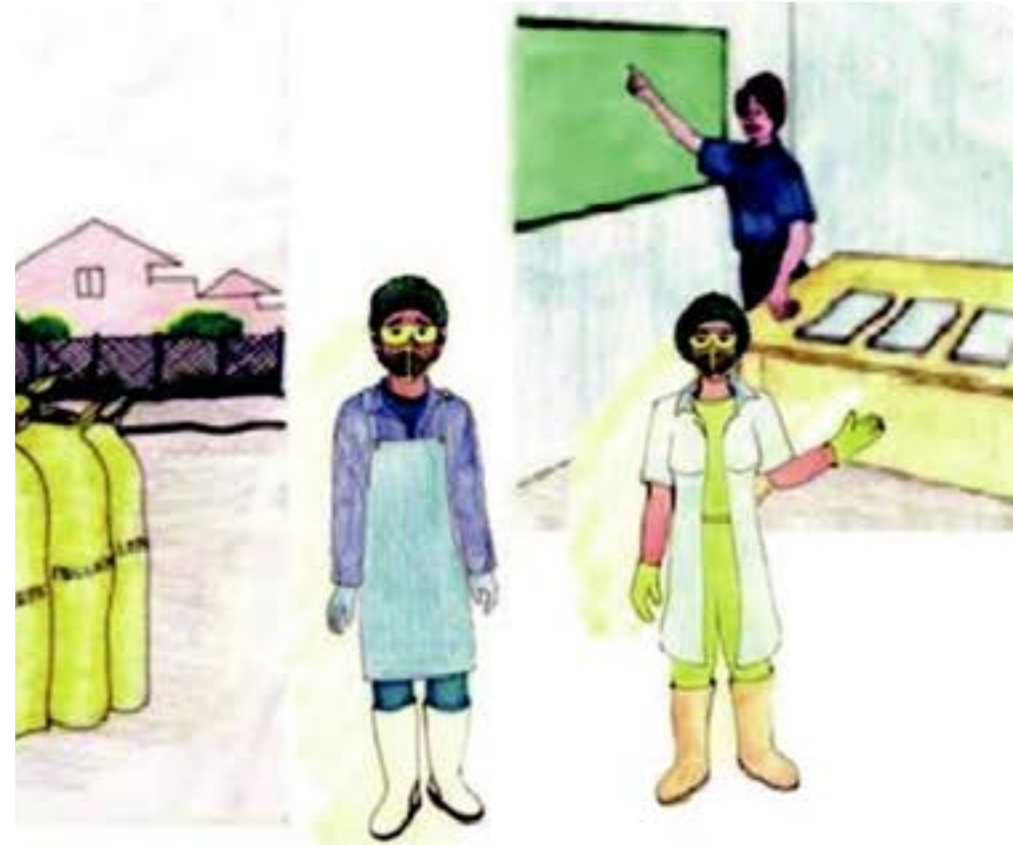
- Washing and storage facilities
- Water system for the homes
- Production of chips for feed companies
- Collective marketing of produce



- Ebyooma ebirukhwera omu kwozya n'okubiika muhogo.
- Enshuro z'amaizi omumaka



- Kuguza muhogo omu kampuni ezibahereire.
- Okurangwa hamwe kw'emisharuuro

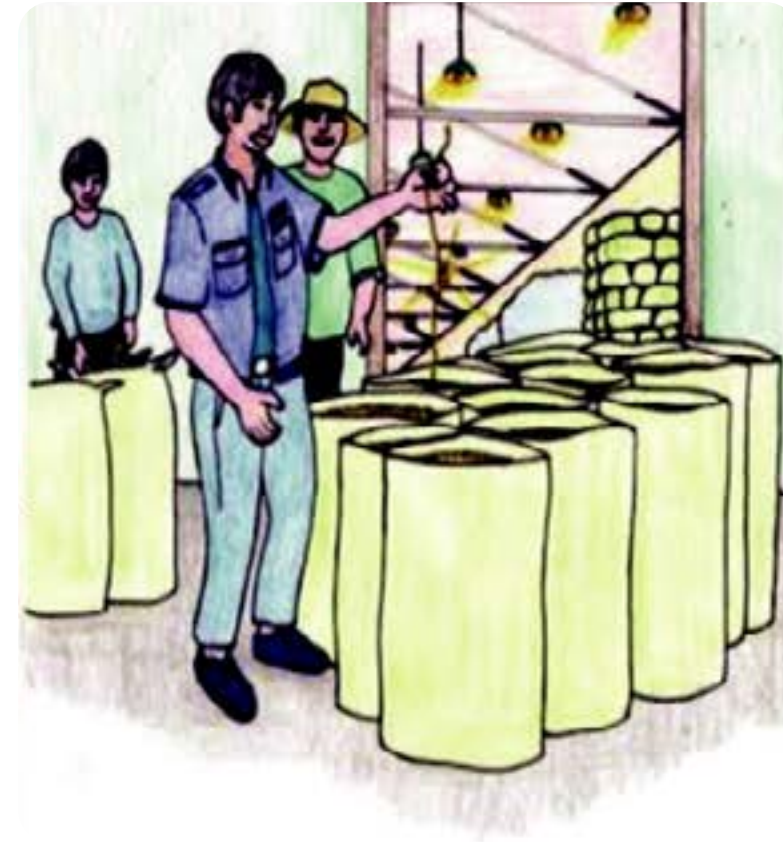


Okutendekwa kwa memba ahari ebyo ebyarafunemu nk'omukozi. Ebi bamemba barikuteekateeka kufunamu

Ebyokutekyereza kurugamu ebyomugasho ahabamemba bekigombe



kufuna obutare buhango kandi oburikubatahiza munonga



ebihingwa kugurwa aha mihendo y'ahiguru.

PROFIT

- Okweyongyera kw'entatsya
- Okufuna amaizi
- Okufuna obuhereza bw'ebyokwerinda

Notisi z'omwegyesa

Ebigombe bishemereire kwehayo kumaraho ebirikureetaho ebizibu bitari ebirugwamubyabyo. Ebiteekateeko by'okushaba obuyambi kubaasa kufuna ekyooma ky'okubahwera baaheza kusharuura, kuherezayo esente okufuna amaizi, bibasize kumaraho ekizibu ky'okucukuuka kw'omutindo gwamuhogo n'okutsitsikara mangu ebirikureetaho emihendo y'ahansi n'okutabaasa kugiguza abarikugyetaga. Eki nikyeija kwongyera entatsya omu maka g'abanyakigombe.

Omu bugufu, ekiteekateeko ky'ebyobushubuuzi aha bweki ni;

- Okufuna ekyooma kyokukozesa baruga kusharuura kubahwera omu kwozya n'okubiika baaheza kusharuura.
- Okufuna enshuro y'amaizi omu maka.
- Okusharuura muhogo omu bwingi.
- Okurangwa hamwe kw'amasharuura

Eki ekigombe kya muhogo nikyebare ahabwokuba kyashobororagye enkora yaaboy'obushubuuzi nk'oku erikukuratirwa.

Ekyokukora ky'ekigombe kyoona kubaasa kukorera hamwe kushoroora ekiteekateeko ky'ebyobushubuuzi.

Tutakagire aha mutwe gw'akashatu, ekigombe kishemereire kukozeza ebizibu ebishoroorirwe ebyahandikirwe aha mpapura za manila kubaasa kukora omuti gw'ekizibu ky'ekigombe obwo zirikuhanikwa aha kisiika. Narishi abanyakigombe nibabaasa kusharamu kuhandiika butsy ebizibu n'okukuratira emitendera eyayorekwa ahaifo. Abanyakigombe boona bashemereire kuhaburwa kwetabamu.

Ebirikukuratirwa by'omwegyesa

Kuruga omu kyokureberaho, mwareeba oku abahingi ba muhogo babasize kuhindura ebizibu byaabo ebibabagaineho omu kiteekateeko ky'ebyobushubuuzi eki buri munyakigombe yakubaasa kuganyirwamu. Hati reka tushoboroore okuwakubaasa kumaraho ekizibu ekiwashoroora. Kora emitendera egi eyayorekwa ahaifo nk'ekigombe.

Amatembezo .

Eitembezo ry'okubanza

Handiika ebintu bishatu ebyatandikireho ekizibu kyanyu. (Edakiika 10)

Eitembezo rya kabiri

Muhereze okumurikubaasa kumaraho ebintu ebyo. Muhandiikye ebiteekateeko ebyayikirizibwaho bamemba boona. (Edakiika 10)

Eitembezo rya kashatu

- Obuhereza narishi ebihingwa by'ekigombe kyanyu ebiteekateekirwe nibyeija kuba biiha? (Edakiika 10)
- Murebukye ngu obuhereza obwo bwamaraho ebyatandikireho ekizibu kyanyu. (Edakiika 10)

Eitembezo rya kana

Ebimurikuteekateekyera bamemba banyu kufunamu nibyo beiha? Mugarukye omu birugwamu by'ekizibu kyanyu mureebe ebimurikuteekateeka kufunamu byaba nibihereza bamemba boona embeera erikushushana. (Edakiika10)

Ekyokureberaho kya kabiri ekirikworeka oku orikushoroora ekyetaago kya hamwe omu kigombe.

a. Okushoborora ekiteekateeko ky'ebyobushubuuzi. The business idea Ekiteekateeko ky'ebyobushubuuzi nikiruga nainga n'ekigarukwamu ky'ekizibu ekyabaganwaho. Okutungura embeera nk'ekigombe nikihereza omwanya gw'ekiteekateeko ekyo.

Omwegyesa naija kubuza abashomi kusoma ebihandiko by'abahingi ebyayorekwa ahaifo na bwanyima babaase, kushorooramu ekiteekateeko kimwe ekirikushushana.

OMUHINGI 2

Tinkabaasa kufuna akatare.
Nkasharuura kubi omu sizoni ehweire.
Ebihimba byinemu obubara bukye burikuturinkanya.
Ebitaba tibiragiremu kurungi amaizi.

OMUHINGI 2

Tihariho katare
k'ebihimba byangye!
Ebihimba byangye byinemu orujwangye!

OMUHINGI 4

Nkaferwa abahagizi bangye ahabwokuba amasharuura gangye gakaba gatari kumara.

Bean fa Abahingi b'ebihimba nibashoboroora ebizibu byaabo bya sizoni ehweire.

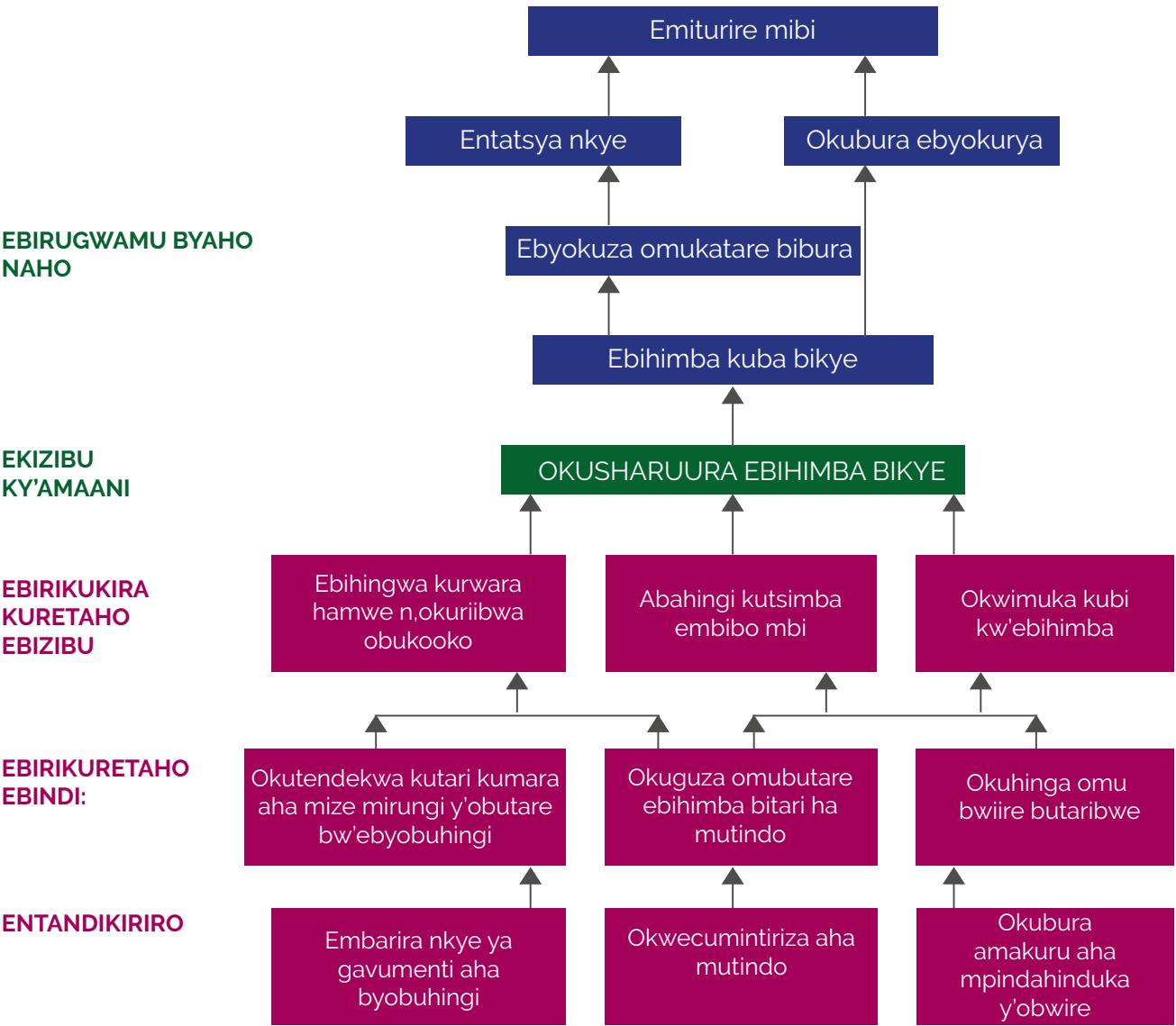
- Omwegyesa naija kubuuza abashomi kushoroora ekizibu ekikwatsire boona.
- Ayikirize ebiteekateeko kuruga omu bashomi batari bamwe na bamwe na bwanyima abahe ekirikyo arikukozesa notisi ezi ahaifo;

Notisi z'omwegyesa.

Ebizibu ebyabaganwaho abahingi byiine ebirikubireeta. Ekizibu ekirikukwata boona kurugirira aha bihandiko by'abahingi n'okusharuura ebihimba bikye nobubrabe nibakyoreka nk'ekyakatare. Ebi abahingi bariyo nibabaganaho n'ebirugwamu.

b. Okwecumintiriza aha bizibu n'ebirugwamu by'okusharuura ebihimba bikye

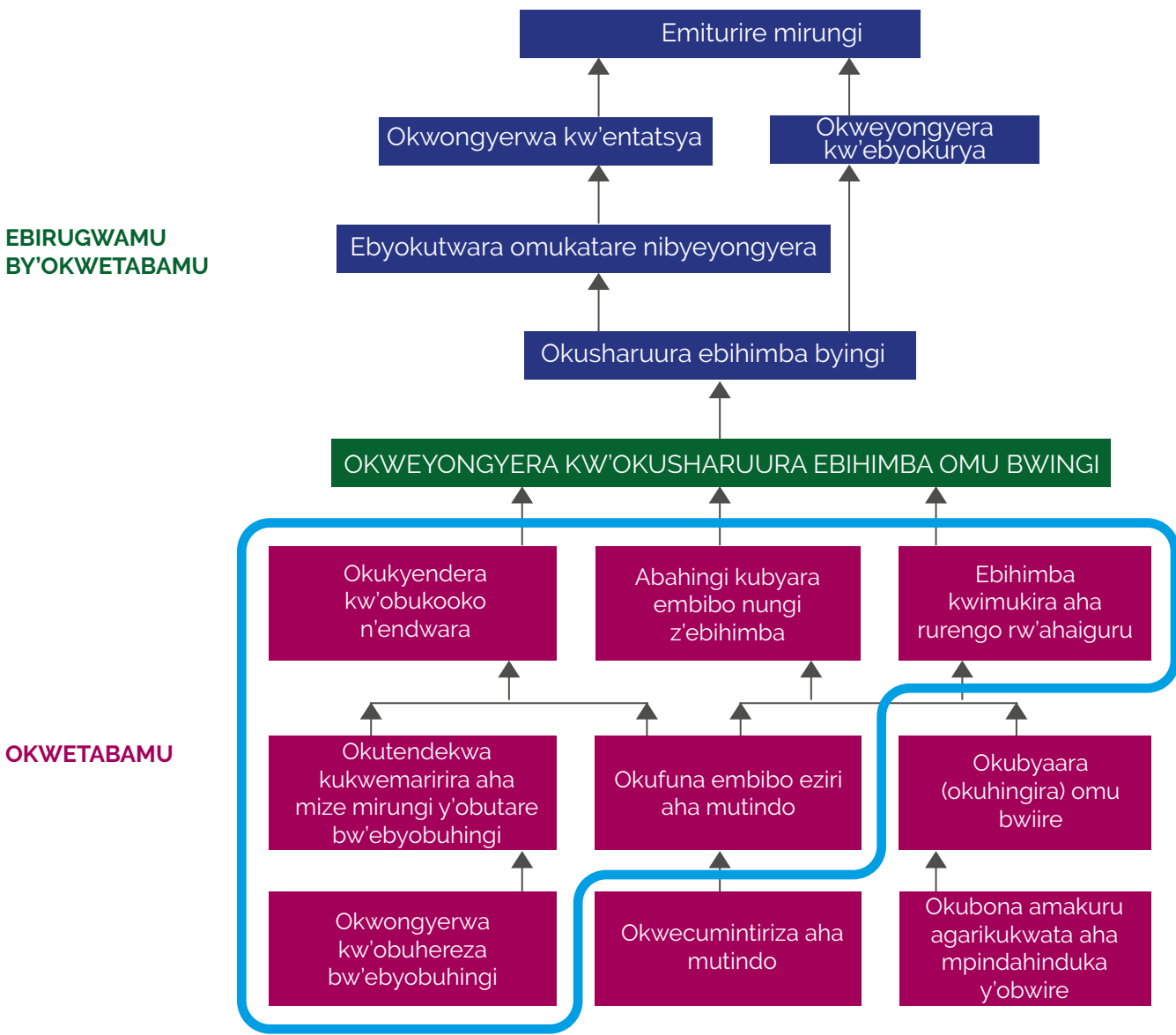
Eky'okusharuura ebihimba bikye kiine ekirikukireetaho. Omwegyesa hamwe n'abashomi bacencure ebirikureetaho ekizibu ky'okusharuura ebihimba bikye.



Notisi z'omwegyesa

- Abahingi nibakoresa emiringo y'obuhingi etari ha mutindo ahabwokugira ngu tibaine magyezi garikumara aha miring mirungi y'obuhingi.
- Tibarikubaasa kuza kutendekwa ahabwokuba abakugu b'ebyobuhingi kuruga omu gavumenti tibarikukira kuhika omu byanga byaabo ahabwokubura imbarira erikumara.
- Abahingi nibahinga embibo mbi ahabwokuba tibarikufuna embibo enungi ahabwokugira ngu abashubuuuzi nibaguza embibo zitari ha mutindo.
- Emisiri y'ebihimba nerwara, eribwa obukooko ahabwokuba abahingi tibarafunire kutendekwa ahakubakubaasa kutangira endwara ezo.
- Abahingi tibarikubyarira omu bwiire ahabwokuba tibarikufuna makuru agarikukwata aha mpindahinduka y'obwire.
- Ebi byoona ebyagambwaho aharuguru nibiretaho okusharuura ebihimba bikye.

Okwecumintiriza aha bigyendererwa n'ebirugwamu by'okusharuura ebihimba byingi.



Facilitator's Notes

Important to note that the intervention is chosen from the causes of the problems but not the effects. In this example, the intervention to train farmers in Good Agronomical practices and linking them to sources of quality seeds will improve the productivity of the beans. This will in-turn increase marketable volumes and food security thus achieving the ultimate goal of improving household incomes resulting into improved livelihoods.

Mwebare kuhika aha buhanguzi!
Ekiteekateeeeko kyaitu ky'ebyobushubuuzi
n'okwongyera okusharuurwa
kw'ebihimba omu bwingi



**OMUTWE GWA
KASHATU**

**OKWECUMINTIRIZA
AHA KUHIKIRIRA
KW'EKITEEKATEEKO
KY'EBYOBUSHUBUZI**

Enturikiriro

Omu mutwegwa kashatu, ekiteekateeko ky'ebyobushubuuze n'ikyeija kushobororwa. Omu bicweka mukaga ebirukugambwaho omu mutwe ugu, abashomi nibajira kwega okubakubaasa kushoboroora okuhikirira kw'ekiteekateeko ky'ebyobushubuuze. Okuhikirira nikimanyisa okugarukamu ekibuuze eki; Nimweija kubaasa kushohoza ekihingwa eki abantu barikwenda naingwa obuhereza kandi birukuguzibwa n'okufunamu amagoba? Eki nikyeta gisa okuronda amakuru n'okugacencura kureeba ekiteekateeko ky'ebyobushubuuze kyaba kiri kirungi naingwa kibi. Eki nikyeija kuyamba abashomi kumanya yaaba bizinesi eteekateekirwe nebaasa kukorwa kurugirira ahabikozzesibwa ebi abanyakigombe barikubaasa kufuna kandi baaba nibabaasa kuhayana n'abandi omukatare akubarikwenda kutwaramu ebyamaguzi byaabo. Nikyeija kugaruka kiyambe abanyakigombe kumanya yaaba ekiteekateeko ky'ebyobushubuuze ekyo kyakubaasa kumaraho ebizibu by'abamemba.

Ebigyendererwa

Aha muheru gw'omutwe ugu, abantu bashemereire kubaasa

Kutoorana n'okukora bizinesi y'amagoba.

Ekicweka	Omutwe	Obwiire
3.1	Okukyondooza bamemba abarikubaasa aha kiteekateeko ky'ebyobushubuuze	Edakiika 45
3.2	Okwetegyereza akatare	Edakiika 245
3.3	Okwecumintiriza okuhikirira kw'ekiteekateeko kyanyu ky'ebyobushubuuze	Edakiika 145
3.4	Okwecumintiriza aha sente eziriho yaba nizimara	Edakiika 155
3.5	Oshemereire kukora bizinesi egi?	Edakiika 35
3.6	Okuteekateeka enkora	Edakiika 35

EKICWEKA 3.1 OKURONDA BAMEMBA ABARIKUBAASA KWEIJA KWETABA OMU KUSHARUURA OMUBWINGI.



Obwiire: Edakiika 45

Ebigyendererwa

Aha muheru gw'ekicweka kyokutendekwa, abantu bashemereire kubaasa;

- Kumanya omuhendo gwa bamemba abarikubaasa kuherezayo ahabyobutunzi omu kigombe kyaabo.
- Kumanya bamemba nibajira kuherezayo ebihingwa birikwinganaki?
- Kuteberezwa omuhendo gwa bamemba n'esente ezibarikuteekateeka kuta omu kigombe.

Ekyokukora 3.1.1

Oku orikubaasa kuteberezwa omuhendo gw'ebihingwa kuruga omu banyakigombe batari bamwe na bamwe.



Obwiire: Edakiika 10

Omwegyesa naija kubuuza bamemba ebibuuze ebi;

? Ekigombe nikyeija kuteberezwa kita obwingi bw'ebihingwa kuruga omu bamemba batari bamwe na bamwe?

Notisi z'omwegyesa:

Kumanya ebirukukiraho ahari bamemba abarikubaasa, noyetaaga kugambaho nabo. Nobaasa kukora eki kurabira omu kutebekanisa enkiiko n'abamemba. Mwaba muri omurukiiko, buri munyakigombe naija kuhebwa fomu y'okwijuzamu erikworeka;

1. Eziina
2. Ebihingwa ebihingirwe n'obuhango bw'eitaka
3. Obucweka bungahi ahari kikuimi bw'ebihingwa bye obu arikuteekateeka kuguza kurabira omu kigombe.

Ekyokukora 3.1.2

Omubaro gw'abantu abarikuteekateekwa kuza omukigombe.



Obwiire: Edakiika 10

Omurukiiko, omwegyesa naija kubuuzza ebibuuzo ebi; Bamemba nibaija kuherezayo ebigarukwamu nk'oku bihandikirwe aha rupapura.



oku orikubaasa kumanya ebi orasharuure?

Ebibuuzo

1. Ekigombe kyanyu kiine bamemba bangahi?
2. Ni bamemba bangahi abarikwetaba omukuhinga ekyo ekitoreinwe?
3. Ni bamemba bangahi abarikuza kusharuurira entunguuka y'ekigombe?

Notisi z'omwegyesa

- Ekigombe nikiteekwa kuhamya ngu hariho abahingi barikumara abaraije kwejumbira omu mirimo yaakyo.
- Ekigyendererwa ky'okugamba na bamemba abarikubaasa nokwenda kushoroora ekibarikukunda omu bizinesi

Ekyokukora 3.1.3

Kumanya esente zoonza ezitirwe omukibiina ahabw'okuhagira ekiteekateeko ky'ebyobushubuuzi.



Obwiire: Edakiika 10

Omwegyesa naija kwikiriza bamemba kuza omu kuhajaana kw'ekigombe obwo barikuhandiika ebigarukwamu byabo aha rupapura.



Esente zoonza ezitirwe omukigombe

Ebibuuzo

1. Hereza ebikora ebirikwetagwa ahabw'ekiteekateeko ky'ebyobushubuuzi.
2. Shoroora obwingi bw'ebikora ebirikwetagwa omu bizinesi.
3. Ronda kandi omany e omuhendo gw'esente bamemba ogubarikuteekateeka kuherezayo.

Bwanyima y'okuhajaana, ebigombe nibyeija kworeka ebigarukwamu babihajaaneho n'omwegyesa obwo arikuborekyerera arikukoresa notisi ezi;

Notisi z'omwegyesa

- Ekigombe nikiteekwa kuronda n'okumanya ebikozesibwa byoona ebirikwetagisa ahabwa bizinesi, obwingi bwabyo n'esente buri memba ezarikuteekateeka kuherezayo.
- Ekigombe nikiteekwa kuba nabamemba abarikukunda kuherezayo esente ezirababasise kutebekanisa n'okukora kurungi bizinesi yaabo.
- Okuherezayo esente kuruga omu bamemba nikubaasa kuba okwokushashuriraho nainga okurindaho (omuhendo gushemereire kuba nigwingana n'esente ezayikirizibweho.

Ekyokureberaho.

Omuhenzo gw'esente wabazamu ba memba; omutwaro gumwe ahabwa buri memba (bamemba 50)

$10,000 \times 50 = 500,000$ (esente zokutandikanisa)

Ekyokukora 3.1.4

Oku orikubaasa kumanya obuhango bwa bizinesi kuruga omuri bamemba.



Obwiire: Edakiika 20

Notisi z'omwegyesa

Omwegyesa atandikye arikucencura obwingi bw'ebintu obuebigombe birikutekateka kushubuura nahabwekyo naija kubuuzza ebibuuzo ebi kubaasa kubimanya.

1. Nimukozesa eitaka ririkwinganaki kubaasa kukurakurana bizinesi y'ekigombe nk'okumwagikirizineho?
2. Nimushashuura birikwinganaki buri sizoni?
3. Buri memba nateekateeka kuguza ebirikwinganaki kurabira omu kigombe?
4. Byoona hamwe ebirikuteberezibwa kushuburwa kuruga omuri bamemba nibyeinganaki?



kugyezaho kumanya obuhango bwa bizinesi obuteberezibwe kuruga omuri bamemba.

Omu kuhajaana, omwegyesa naija kworekyerera ekigombe arikukoresa ekyokureberaho eki ahaifo.

Ebigarukwamu nibihajana n'obwingi bw'emishuburo erikutekatekwaho kuruga omu kigombe nebaririrwa murikukoresa emeeza egi ahaifo.

Ekirukugambwaho	Obwingi	ekirukigambwaho
A omuhendo gw'abahingi abari omu kigombe	20	
B obuhango bw'eitaka rya buri muhingi	1	
C ebisharuurwe omuri buri kishaayi ky'eitaka	1200	
D ebisharuurwe byoona hamwe Ebiriho ebyokuguzibwa	A×b×c kiro 24,000 Obucweka makumi munana ahari kikumi	Tihariho buhereza bw'ebyokurya omuka n'ebindi.

Notisi z'omwegyesa

- Ekigombe nikiteekwa kuba nikihamya ngu kiine ebirikwetagisa bikumara kutandikanisa bizinesi.
- Amagyezi agarabe gahairweyobamemba nago nigeija kuyamba bamemba empaji kuteekateeka kurungi aha bikoze sibwa ebirikwetagisa.
- Ahabw'ebigombe by'okuguza n'okushohoza eki nikimanyisa omuhendo gw'ebyamaguzi ebi bamemba barikwaija kuherezayo omukigombe ahabwogibwamu nainga okuguzibwa hamwe. N'ekyomugasho kwijuka ngu omu obwiire obwingi abashohozi nibabaasa kuba na puroguramu ezindi, ekyokureberaho; omuhingi ayine eibanja kuruga aha mushubuuzi nahabwekyo ayine kuherezayo akacweka aha masharuurage nk'enshashura) kndi eki nikiretera atabaasa kuhayo amasharuura ge goona omu kigombe. Okwegaita kw'ebikorwa birungi naky'o nikyoreka ngu okwikiriza abahingi kuguza akacweka k'amasharuura gaabo abaguzi hatari mu kigombe nikyeija kukyendeza okuguriza aha rubaju ekyokureberaho, obucweka makumi mukaga ahari kikumi (60%) bwamasharuura kuza omukigombe reero makumi ana(40%) bukaza ah'abaguzi abubarikwenda.
- Ahabw'ebigombe bya biika oguze, obuhango bwa bizinesi etekatekirwe ebaasa kuba omuhendo n'emirundi bamemba eyibarikwenda kubiika omu kigombe.
- Bamemba bashemereire kusiima ebirugwamu byokuguriza aharubaju (ahabwenki bashemereire kwesiimira omu kwehayo kwaabo.

EKICWEKA 3.2 OKUKORA OKWECUMINTIRIZA AHA



Obwiire: Edakiika 245

Ebigyendererwa by'ekicweka:

Ahamuheru gw'ekicweka, abantu bashemereire kubaasa;

- Kushoroora abaguzi abarikubaasa.
- Kusharamu obwingi bw'amasharuura oburikwetagwa ahabwa sizoni.
- Kuhajaana emihendo y'ekihingwa- eriho hamwe n'eyenyimaho.

Enturikiriro

Omu kicweka eki abaguzi b'ekihingwa, ebyetaago by'abaguzi, ebishanirizo by'omutindo gw'ekihingwa, emihendo hamwe n'abahereza b'ekihingwa kimwe ekyo nainga abarikukihayanira nibaija kushoorwa. Emihendo hamwe nogwo ogurikuhayanirwa ahabw'ebyamaguzi byaabo nainga obuhereza neija kumanywa n'okukyengwa.

Ekyokukora 3.2.1

Identifying the target customers



Obwiire: Edakiika 25



okutebekanisa imbarira y'enkora.

Ekyokukora

1. Kuruga omu kioreero n'emirirano yaabo, hereza abaguzi b'ekihingwa abu kironzire ahabwa bizinesi.
2. Bahereze obubonero kurugirira aha kwetaaga kwaabo, obuguzi nainga engyenderwaho n'obukwakurizo.
3. Toorana omuguzi murungi w'ebyamaguzi ebi ekigombe kirabe nikisharuura.

Ekyokukora 3.2.2

Okwecumintiriza aha baguzi abagyendereirwe nainga akatare



Obwiire: Edakiika 25

Omwegyesa naija kworekyerera abanyakigombe kurabira omu bibuuzo ebiri omu meeza egi kubaasa kubayamba kuherezayo ebigarukwamu ebihikire.



Okwecumintiriza aha baguzi abagyendereirwe nainga akatare

Ekibuuzo	Ekigarukwamu-kyanyu	Ahabw'okuky-ondooza	Obuyambi kuruga aheeru
1. Abarikusinga kugura ebyamaguzi byanyu ni baahi?			
2. Nobaasa kuguza abaguzi bangahi?			
3. Abaguzi nibetaaga ebintu			

Ekibuuzo	Ekigarukwamu-kyanyu	Ahabw'okuky-ondooza	Obuyambi kuruga aheeru
birikwinganaki?			
4. Abaguzi omu bwiire obu nibatebereza kubaasa kufuna ebyamaguzi birikwinganaki?			
5. Obwetaagi oburikuteberezibwa kuba butakahikirweho nibwinganaki?			
6. Ni ryari obu abaguzi barikuba nibetaagira kimwe ekyamaguzi?			
7. Obwetaagi bw'ekyamaguzi eki buri buta? Toorana omu bigarukwamu ebi; burigye, bweyongyeire, bukyendeire.			
8. Nibaija kutsigara barikwenda kugura ekymaguzi kyanyu naing obuhereza omu myaka etaano erikwaija?			

Ebigombe nibyeija kuhajaana aha bigarukwamu nk'oku omwegyesa araborekyerere arikukozesa notisi ezi ahaifo.

Notisi z'omwegyesa.

Nk'ekigombe, mushome buri kibuuzo kandi muhajaane aha bigarukwamu byanyu. Reero muhandikye ebigarukwamu ebi ekigombe kyayikirizanaho. Ebigarukwamu aha bibuuzo nibyo amakuru g'amaani agarikwetagisa kumanya yaba hariho akatare nainga abaguzi abarikumara ahabwa bizinesi etekatekirwe hamwe n'ebishanirizoebi orikwetaaga kubaasa kuguza abaguzi abu ogyendereire. Yijuka ngu okukyondooza nikwetagwa kubaasa kufuna amakuru agarikwetagisa kugarukamu ebibuuzo. Ahabw'ebibuuzo ebi mutarikumanya bigarukwamu byabyo, nainga ahu mutabasize kufuna amakuru tekaho akakyebezo n'eki murikuteekateeka kukora yaaba okukora okukyondooza nainga okuronda obuyambi bw'aheeru reero ogaiteho n'ekiteekateeko ahabw'ekishemereire kukorwa.

Ekyokukora ky'ekigombe.

Muronde ebirikwetagwa omu katare ahabwa bizinesi yanyu kandi kuruga omu kibaro kyanyu mumanye obwetaagi obutakahikirweho.

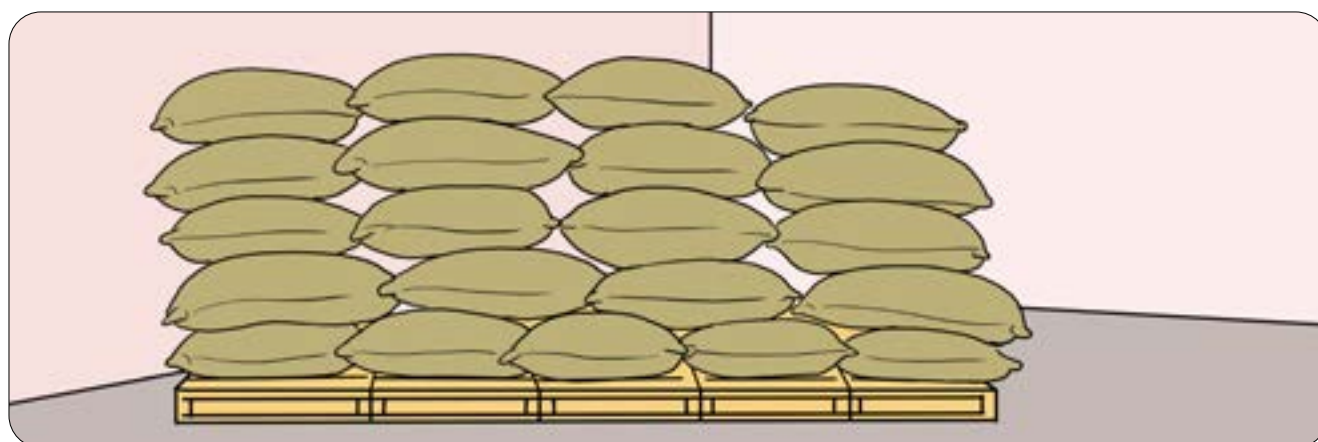
Ebirikwetagwa ebiriho – ebitakaretsirwe



Ebirikwetagwa



Ebiriho



: Ebitakaretsirwe

Ekyokukora 3.2.3

Okwecumintiriza ahari abo abumurikuhayana nabo.



Obwiire : Edakiika 20

Ekyokukora ky'ekigombe

Omwegyesa naija kuyamba abanyakigombe kurigirira omu bigombe byaabo ahakubakubaasa kugarukamu ebibuuzo ebiri omu meeza ahaifo.

Omu kyokukora, abanyakigombe bashemereire kworeka abubarikuhayana nabo.



okwecumintiriza ahari abo abumurikuhayana nabo

Ekibuuzo	Ekigarukwamu kyanyu	Ahabw'-okukyondooza	Obuyambi kuruga aheeru
1. Ebiro ebi abaguzi abogyendereire nibagura nkahi ebyamaguzi byaabo?			
2. Bizinesi ezindi zaba nizuguza ebyamaguzi bimwe nainga obuhereza, ahabwenki bashemereire kugura owanyu? Nimubahukanaho muta?			

Omu kyokukora ky'ekigombe, abanyakigombe bashemereire kumanya abubarikuhayana nabo okubarikuranga ebyamaguzi byabo.

Ekibuuzo	Ekigarukwamu kyanyu	Ahabw'-okukyondooza
1. Nikibanguhira kutaaha omu katare?		
2. Ni bubonero ki bw'ebyamaguzi byabo abumurikuhayana nabo obu abaguzi barikukunda munonga?		
3. Abumurikuhayana nabo nibabaasa ki?		

Aha muheru gw'ekyokukora ky'ekigombe, bamemba nibaija kuherezayo okuhajaana aha bigarukwamu barikuyambwaho omwegyesa arikukoresa notisi ezi ahaifo;

Notisi z'omwegyesa.

Omu kyokukora eki, nimweija kureeba ahari abo abumurikuhayana nabo hamwe n'omuringo ogu barikukoramu bizinesi. Amakuru agumurafune nigeija kubayamba kumanya yaaba ekigombe ekitandikirwe nikyeija kubaasa kufuna omwanya omu katare. Nikyeija na kubayamba kushoroora amaani agu ekigombe kirikwetaga kubaasa kuhayana nabandi omukatare. Ahabw'ebibuuzo ebi mutarikumanya bigarukwamu byabyo, nainga ahu mutabasize kufuna amakuru tekaho akakyebezo n'eki murikuteekateeka kukora yaaba okukora okukyondooza nainga okuronda obuyambi bw'aheeru reero ogaiteho n'ekiteekateeko ahabw'ekishemereire kukorwa.

Ekyokukora 3.2.4

Okukyenga entambura y'emihendo



Obwiire: Edakiika 50

Omwegyesa naija kutandika arikubaganisamu abantu. Shoma ebibuuzo byoona kandi oyikirize abantu kubihajaanaho omu bukoro bwaabo.



Okukyenga entambura y'emihendo.

Ebibuuzo.

1. Ebyamaguzi nainga obuhereza bwa bizinesi eziriho nibiguzibwa ahari muhendo ki?
2. Ab'orikuhayana nabo nibaguza ebyamaguzi byabo nainga obuhereza ahari shilingi zingahi?
3. Omuhendo nigurugirira ahariki?
4. Omuhendo niguteebwaho guta?
5. Emihendo neyahukanamu eta omu mwaka?
6. Ni nshonga ki ezirikushoboroora okweyongyera n'okukyendera kw'emihendo?
7. Hariho ekikomo kyokufuna emihendo mirungi kurugirira aha mutindo gw'ekyamaguzi nainga obumanyisobw'ekihingwa?

Notisi z'omwegyesa

Omuhenzo/ Ebeeyi n'esente ezirikwihwaho omuguzi ahabw'ebyamaguzi nainga obuhereza.

Bizinesi erikuhangura negyo erikuguza eki abaguzi barikwetaaga nainga barikwenda aha beeyi eyi barikukunda kushashura obwo barikurebuka ngu ebeeyi egi nekira esente z'okuherezayo ekihingwa. Omu murimo ugu, nimweija kureeba aha beeyi eyi abaguzi barikuguriraho ebyamaguzi ebirikushushana n'ebyorikuteekateeka kusharuura hamwe n'enshonga ezirikuretera emihendo kuba nk'oku eri.

EKICWEKA 3.3 OKWECUMINTIRIZA AHA KUHIKIRIRA KW'EKITEEKATEEKO KY'EBYOBUSHUBUZI.



Obwiire: Edakiika 145

Ebigyendererwa

Aha muheru gw'okutendekwa, abantu bashemereire kubaasa;

- Kworeka emirimo ahabw'ekiteekateeko ky'ebyobushubuzi.
- Kumanya ebirikukozesibwa ahabw'ekiteekateeko ky'ebyobushubuzi hamwe n'emihendo yaabyo.

Enturikiri;

Omwegyesa naija kubuza ebibuuzo ebi, ayikirize bamemba kuhajaana aha bibuuzo kandi akozese notisi z'omwegyesa kuborekyerera, kwikirizana n'okuherezayo omubufunze ebigarukwamu byabo. Ekicweka 2.3 nikiyamba kucencura okuhikirira kw'ekiteekateeko ky'ebyobushubuzi. Ahabw'omugasho ugu, emirimo hamwe n'ebikozesibwa byoona ebirikwetagisa kukora ekyamaguzi nari kuhayo obuhereza nibyeija kushoroorwa.

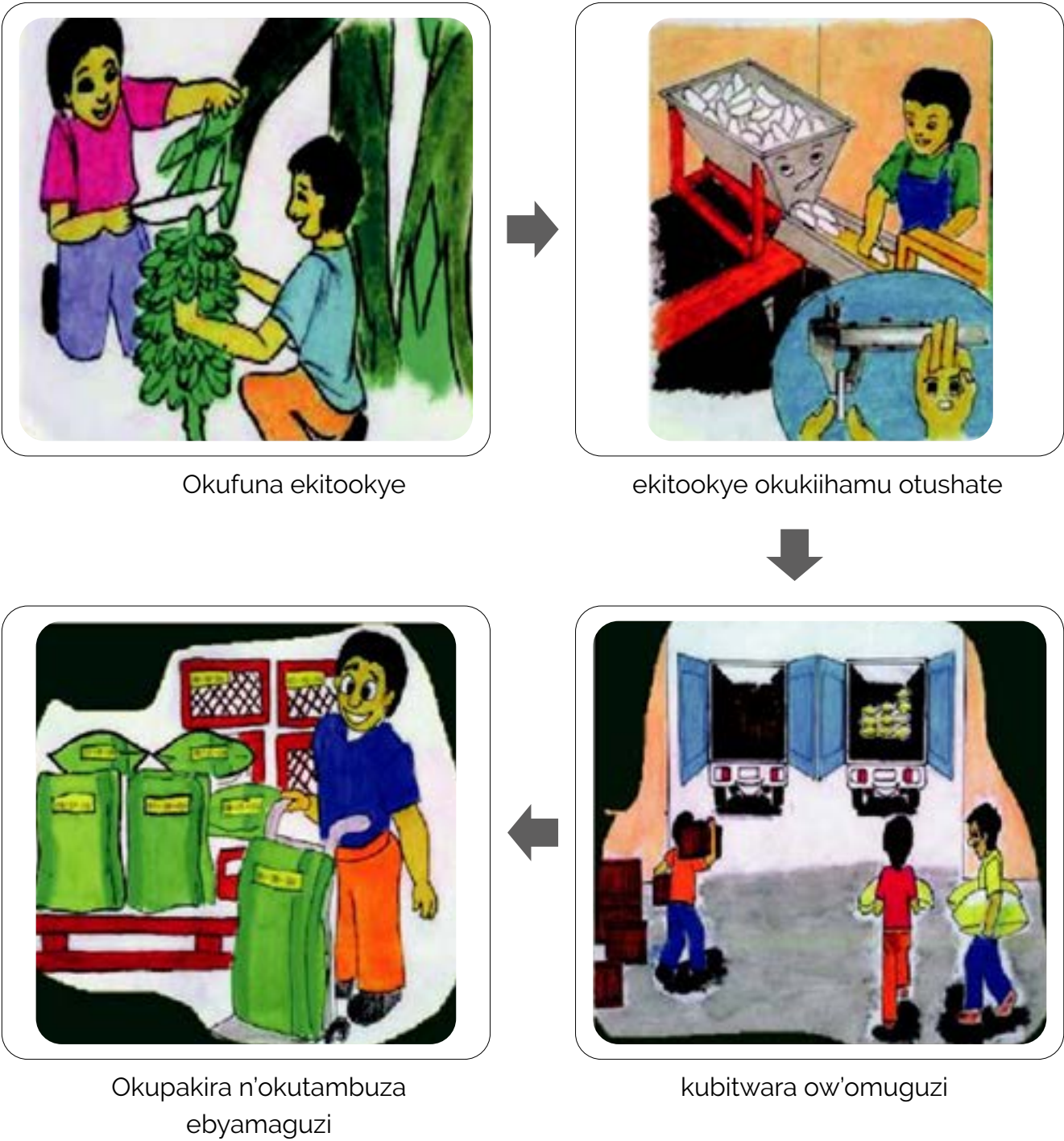


Assessing technical feasibility of the business idea

- Hereza bizinesi eyi murikuteekateeka kukora nk'ekigombe.
- Ni bukugu ki hamwe n'ebikozesibwa ebiri omu kigombe ebyakubaasa kuyamba omu kusharuura ekyamaguzi?
- Ni bukugu ki hamwe n'ebikozesibwa ebirikwetagisa kusharuura ekihingwa?
- Ni bukugu ki n'ebikozesibwa ebitari mu kigombe?
- Obukugu n'ebikozesibwa ebitarihonibyejjakubonwa bita?

Omwegyesa naija kuyamba aha kuhajaana kw'ekigombe arikukoresa ekyokureberaho eki ahaifo.

Ekyokureberaho : Ekigombe ky'okukora otushate tw'ebitookye



Notisi z'omwegyesa

Bizinesi erikugoba nerebukira omu kukyenga ebishare ebiteirwemu hamwe n'esente ezeihirwe omu kiteekateeko ky'ebyobushubuuzi kworeka yaabaekigombe kikozi amagoba.

Ekyokukora 3.3.1
Okworeka emirimo n'ebikozesibwa ebirikwetagisa kushohoza ekyamaguzi (ekihingwa) nainga obuhereza.



Ekyokukora ky'ekigombe

1. Hati katushoroore amatembezo aha gandi gw'enkora y'emirimo erikwetagisa kubaasa kuhitsya obuhereza aha muguzi.
2. Nimweija kugaruka mushoroore obukugu bw'omutaano, ekyooma hamwe n'ebikozesibwa ebindi ebirikwetagwa kukora omurimo ogu.

Ekyokureberaho kyahebwa ahari buri eitembezo kukora nk'endagiriro hamwe n'ekijukizo. Mukore amatembezo aga nk'ekigombe.. Mubanze mwetegyereze ekyokureberaho omu buri mutendera mutakajwize omu meeza kurugirira aha bizinesi eyanyu eyimuteekateekire.

AMATEMBEZO

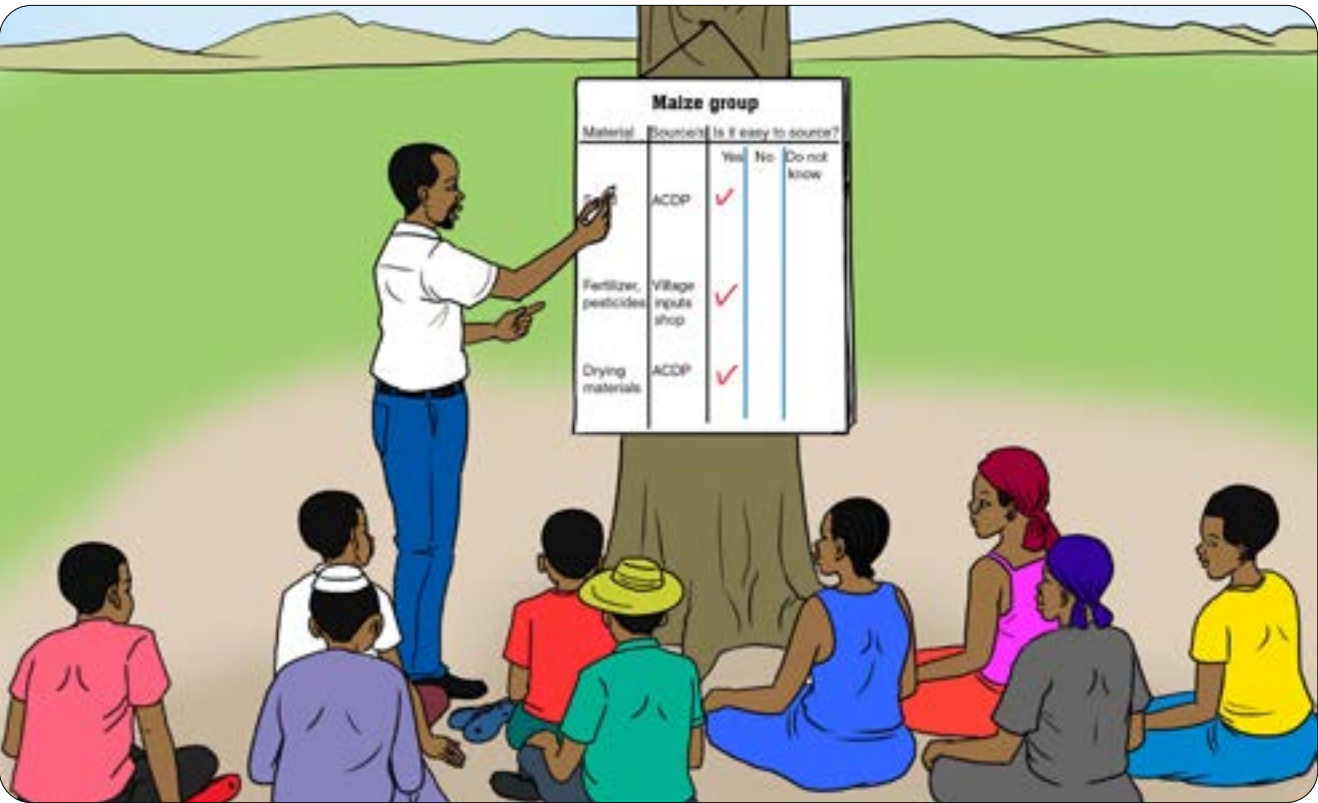
Eitembezo ry'okubanza: Mushoroore emirimo mikuru omu kushohozibwa kw'ekyamaguzi (ekihingwa) Ahabwa buri murimo, mushoroore ebyo ebirikwetagisa kubaasa kuhitsya ebishanirizo by'abaguzi, n'okuhikiriza omutinda hamwe n'ebiragiro.

Ekyokureberaho: obuhunga

Omurimo	Enshonga nkuru y'obusinguzi	R
Okufuna ebikyoori byomire, ekitookye hamwe na buto ya coconut	• Ekigombe kyahamya okufuna ebikyoori kuruga omuri bamemba. • Abahereza nibakyenga ebishanirizo by'omutindo kandi baine kubihikiriza.	
Oburambuzi bw'ebiretsirwe kuruga omu bahereza kureeba omwoya ogurimu, hamwe n'obuyonjo.	• Oburambuzi bw'omutindo n'obureberezi kurugirira aha ndeengo ezikirizibweho. • Okukyebera kurikumara	
Okupima n'okutwara ebikyoori omw'eibikiyiro	Ebikyoori kucencurwa kuruga omu katimba.	
Okusa ebikyoori omu kyooma	Ekyooma kirungi ky'okusa	
Okupakira, okuhandikaho n'okubiika	Okupakira omu bushaho bwa kiro ibiri, eitaano	
Okubihitsya aha muguzi	Omuhandanda murungi gw'okubigabiramu	

Eitembezo rya kabiri Murikukozesa ekyokureberaho ekyarugaho nk'ekijukizo, hati mushoroore emirimo yanyu emikuru n'enshonga z'obuhanguzi.

Eitembezo rya kashatu: Mwaba mutarikumanya enshonga z'obuhanguzi, mutekeho akakyebezo omu kanyiriri k'okukyondooza. Nimubaasa nakushaba omwegyesa kubayamba kushoboroora emitendera emikuru nainga emirimo y'okushohoza ekyamaguzi (ekihingwa) kyanyu nari okuhitsya obuhereza.



okworeka emirimo n'ebikozesibwa ebirikwetagwa omu kushohoza

Ekyokureberaho: Ekigombe ky'ebikyoori

Omurimo	Ebikozesibwa ebirikwetagwa	Nimubaasa kukyefunira mwenka?	
		Eego	Ngaaha

Eitembezo rya kana

Muhandikye ebikozesibwa bikuru ebimurikwetaaga omu bizinesi yanyu. Omukashengye kakabiri, mushoroore oburugo bw'ebikozesibwa ebi. Mushemereire na kworeka yaaba kyanguhi nainga kigumire kubifuna. (Edakiika 10)

Ekyokureberaho: Ekigombe ky'ebikyoori

Ekikozesibwa	Oburugo	Kyanguhi kukifuna?		
		Yeego	Ngaaha	Tindikumanya
Embibo	ACDP	✓		
Ekijumusa, emibazi y'okutngira obukooko	Eduuka ry'ebikozesibwa eri omukyaaro	✓		
Ebyokwomesa	ACDP	✓		

Ekikora	Oburugo	Kyanguhi kukifuna?		
		Yeego	Ngaaha	Tindikumanya

Murikukozesa ekyokureberahoekyarugaho nk'endagiriro yanyu, muhajaane kandi muhandikye ebikozesibwa ebimurikweija kwetaaga ahabw'ekyamaguzi nainga obuhereza bwanyu obuteekateekirwe.

EKICWEKA 3.4 OKUCENCURA YAABA ESENTE EZIRIHO

Obwiire: Edakiika 155

Ebigyendererwa

Aha muheru gw'okutendekwa, abantu bashemereire kubaasa;

- Kumanya esente zoonza ezirikwetagisa kutandikaho bizinesi.

Ekyokukora 3.4.1

Okubaririra esente z'okutandikanisa

Omwegyesa arabye ekigombe omu kyokureberaho eki.

Okugyerageranisa esente eziteetateekirwe kutekwamu hamwe n'ezirihwemu.

Omurimo	Okuhinga kwa kare Omuhingi A	Okutamu bikye Omuhingi A	Okutamu byingi Omuhingi C	Okuhingisa ebimotoka Omuhingi D
Okutebeknisa omwanya/ okushuusha	60,000	60,000	60,000	60,000
Okuhinga ogw'okubanza/okushuusha	150,000	150,000	140,000	
Okuhinga ogwakabiri			100,000	
Emibazi y'okutangira obukooko				30,000
Abarafuhiriremu emibazi egyo				15,000
Embibo	Eyangye	30,000	60,000	60,000
			(ezizwanjize)	(ezizwanjize)
Ebijumusa (basal)			150,000	150,000
Okutimba ebyiina	60,000	60,000		
Okutamu ebijumusa			60,000	80,000
Okubvara	80,	80,000	20,000	20,000
Okwombera	000		80,000	40,000
Emibazi y'okutangira obukooko			36,000	48,000
Okufuhirira			10,000	20,000
Ebijumusa ebyahamutwe gw'ebimera			120,000	120,000
Abakozi		40,000	40,000	40,000
Ebijumusa bya'ahamababi			40,000	40,000
Omubai gw'obukooko		15,000	40,000	40,000
Okufuhirira		24,000	15,000	15,000
Okusharuura	16,000	15,000	60,000	60,000
Obushaho	12,000	30,000	35,000	35,000
Okwihaho ebishushu	20,000	10,000	75,000	75,000
Entambura	5,000	12,000	30,000	30,000
Okwanika		15,000	45,000	45,000
Okwozya n'okubitsiba	10,000	40,000	40,000	40,000
Entundubare	20,000	601,000	80,000	80,000
Omugaite gw'esente zoona eziteirwemu	453,000			

Omurimo	Okuhinga kwa kare Omuhingi A	Okutamu bikye Omuhingi A	Okutamu byingi Omuhingi C	Okuhingisa ebimotoka Omuhingi D
Eitaka (kiro buri kishaayi)	700	1,000	1,356,000	1,163,000
Eziteirwemu	674	601	2500	2500
Omuhendo buri kiro	700	700	542700	465
Ezeihwirwemu ahari 700 buri kiro	490,000	700000	1,750,000	700
Amagoba	37,000	99,000	394,000	1,750,000
				587,000

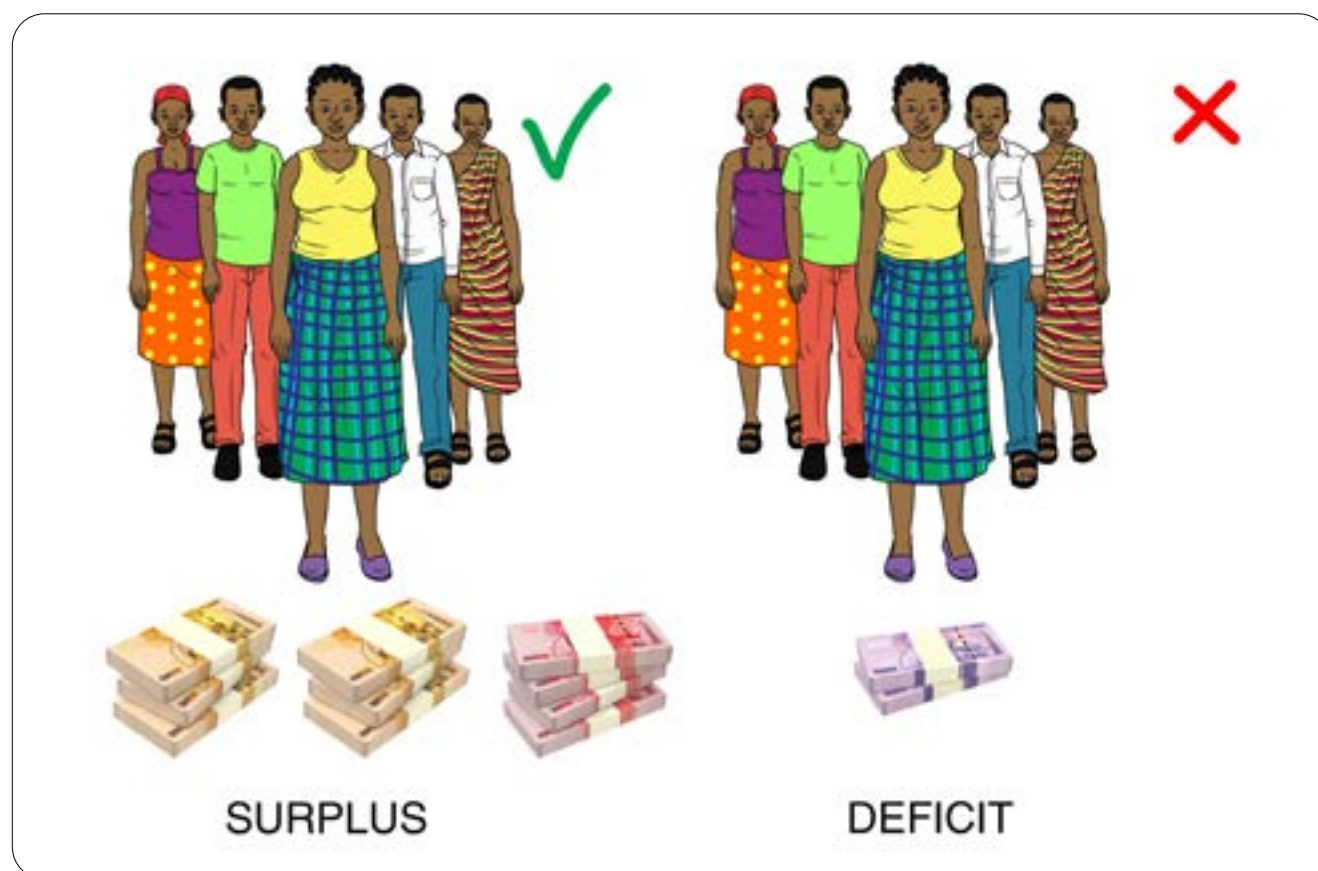
ROI = $\frac{\text{Gain} - \text{investment costs}}{\text{Investment cost}} \times 100$		OR	$\frac{\text{Benefit}}{\text{Cost}} \times 100$	
Traditional (A):	$\frac{490,000 - 453,000}{453,000} \times 100$	=	8%	
Low input (B):	$\frac{700,000 - 601,000}{601,000} \times 100$	=	16.5%	
High input (C):	$\frac{1,750,000 - 1,356,000}{1,356,000} \times 100$	=	29%	
Conservation Tillage (D):	$\frac{1,750,000 - 1,356,000}{1,356,000} \times 100$	=	50%	

Noti

Waba nokora okutendekwa kw'omuhingi omu CBA, emeeza eshemereire kuba erimu emirimo yoona eyakozirwe omu bizinesi kuruga aha kusharuura okuhitsya aha kuguza.

Amagoba = ebiguziibwe – ezateirwemu

Omuhingi A	=	490,000 – 453,000	=	37,000 Ugx
Omuhingi B	=	700,000 – 601,000	=	99,000 Ugx
Omuhingi C	=	1750,000 – 1356,000	=	394,000 Ugx
Omuhingi D	=	1750,000 – 1,163,000	=	587,000 Ugx



okucencura yaba esente eziriho nizimara

Notisi z'omwegyesa

Kurugirira aha bibaro ebyakuhebwa ahaiguru, aha kucencura omuhendo gw'amagoba nikyoreka ngu enkora y'okuhingisa ebimotoka nereeta amagoba maingi ekirikuretera entatsya kweyongyera. Amagoba mingi nigareta mangu esente z'okwongyeramu.

Ebigombe by'abahingi nibibaasa kukoresa ebishushani hamwe n'amakuru aga kubaasa kusharamu gye aha by'okutekamu esente ezibafunire aha kuhikirira kw'esente z'ekiteekateko kya bizinesi.

EKICWEKA 3.5 EKIGOMBE KISHEMEREIRE KUKORA BIZINESI?



Obwiire: Edakiika 35

Ebigyendererwa

Aha muheru gw'ekicweka ky'okutendekwa, abantu bashemereire kubaasa;

- Kushoroora esente zoonza ezirikwetagwa kutandikaho bizinesi.

Obutumwa bw'omugasho.

Okwetegyereza kurungi imbaririra nikiretera ekigombe kyasharamu aha kiteekateeko kya bizinesi.

Enturikiriro

Ekicweka eki nikyeija kuyamba kusharamu yaaba bashemereire kukora bizinesi kurugirira aha birugire omukushomesibwa nainga (ebicweka 2.1 kuza ahari 2.4)

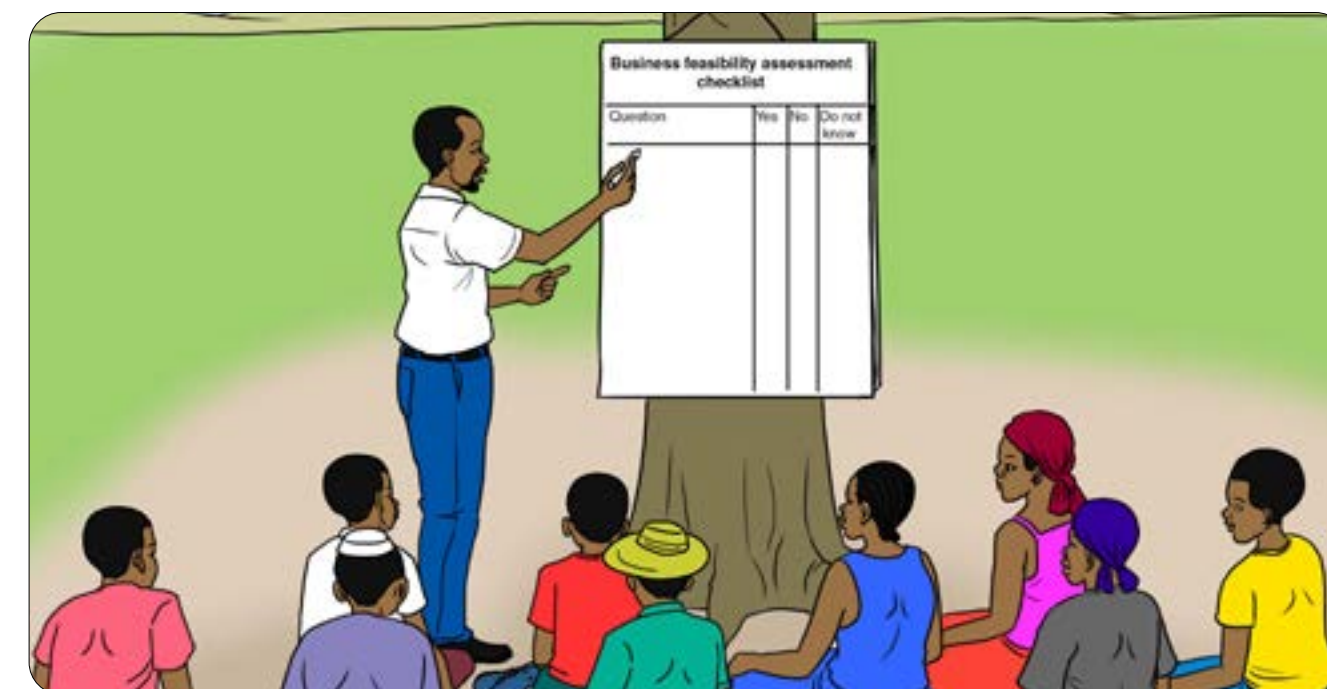
Nikyeija kugaruka kiyambe kushoroora amakuru agarikwetagwa kukunganywa kukora okusharamu okuhikire.

Ekyokukora 3.5.1

Orukarara rw'okukyebereraho okuhikirira kwa bizinesi.

Orukarara nirufunza enshonga 'nkuru ezishemereire kurebwaho waba noyetegyereza ekiteekateeko kya bizinesi.

Omurukiiko, omwegyesa naija kusoma omu mitendera reero ayorekyerere abahingi kukora emitendera nk'oku erashomwe.



Orukarara rw'okukyebereraho okuhikirira kwa bizinesi.

AMATEMBEZO

Eitembezo ry'okubanza.

Omwegyesa abuuze abantu buri omwe kugarukamu ebibuuzo arikukyeberaomukanyiriri akarikugyenda n'ekigarukwamu kyeye. Nikibaasa kwetagisa kugaruka omu biteirwemu omu bicweka 2.1 kuza ahari 2.4 arikugarukamu buri kibuuze. (Edakiika 10)

Question	Eego	Nga-aha	Tindi-kumanya
Harimu amagoba garikumara hamwe n'okwehayo kutandikaho ekigombe ky'abeteraine? (Ekicweka 3.1)			
Bamemba abatandikireho ekigombe nibikiriza kuherezayo esente z'okutandikaho n'okukora bizinesi? (Ekicweka 3.1)			
Bamemba b'ekigombe ekyabandizeho n'abamemba abakitandikire baine obwiire burikumara bw'okuherezayo omu kigombe ky'abeteraine? (Ekicweka 3.1)			
Hariho okwehayo omuri bamemba kubaasa kukora bizinesi? (Ekicweka 3.1)			
Bizinesi neyija kugira akatare karikwemarira ahabw'ebyamaguzi byayo nainga obuhereza? (Ekicweka 3.2)			
Ekigombe nikyeija kubaasa kuhayana n'abandi abahubuuzi abariho? (Ekicweka 3.2)			
Abaguzi abumugyendereire nibaija kugura ekyamaguzi kyanyu nainga obuhereza n'okureka ebyabandi? (Ekicweka 3.2)			
Hariho bamemba abari omu kigombe abaine obukugu bw'obwebembezi kubaasa kukora business? (Ekicweka 3.3)			
Hariho za puroguramu nainga abarikubaasa kuyamba ekigombe omu kwongyera amaani kushooza ekyamaguzi nainga obuhereza nk'oku omutindo ogurikwetagwa abaguzi hamwe n'ebiragiho?(Ekicweka 3.3)			
Ekigombe nikyeija kubaasa kurinda eby'entatsya byakyo kutandikaho bizinesi n'okuhika aha rurengo rw'entatsya orubarikwetaga? (Ekicweka 3.4)			
Ekigombe nikibaasa kufuna emyanya mirungi y'okukoreramu? (ekicweka 3.3)			
Omwanya oguteekateekirwe kukorerwaho bizinesi guri haihi n'oruguuto (nigubaasa kuhikwamu ekyeiruka) ? (ekicweka 3.3)			
Ekigombe nikibaasa kufuna ebikozesibwa hamwe n'obwengye bwa karimagezi obu kirikwetaaga? (ekicweka 3.3 na 3.4)			
Ebikozesibwa ebirikwetagisa ebiriho ahabw'ekigombe nibibaasa kugurwa buri eizooba? (ekicweka 3.3)			
Bizinesi yaaba neyetaaga amaizi hamwe n'amashanyarazi, ekigombe nikibaasa kufuna obuhereza obu? (ekicweka 3.3 na 3.4)			
Ekigombe nikyeija kukora amagoba garikumara kubaasa kushashura esente ezakozesiibwe omu kutandikaho bizinesi n'okuherezayo esente z'okuhangutsya n'enkurakurana? (ekicweka 3.4)			

Ku oraabe otabaasa kugarukamu "Eego" aha bibuuzo ebirikusingayo, oshemereire kugaruka kuteekateeka aha bizinesi eyi mubire muteekateekire. Aha bibuuzo byoona ebyogarukiremu " tindikumanya" oshemereire kuronda amakuru agarikwetagwa.

Eitembezo rya kabiri

Bagana kandi ohajaane ebigarukwamu byaawe n'ekigombe. Muhikye ahakwikirizana yaba ekigombe kishemereire kukora bizinesi. (Edakiika 10)
Ekigombe kishemereire kuteekateeka aha bizinesi? Yeego..... Ngaaha
Omwegyesa ayorekyerere okuhajaana kandi abashomi nibabaasa kukora encwamu y'omugasho aha kibuuze ekyabuuzibwa aharuguru kurugirira aha mazima.

Ekicweka 3.6
OKUTEEKATEEKA AHA NKORA.



Obwiire : Edakiika 45

Ebigyendererwa

- Aha muheru gw'ekicweka kyokutendekwa, abantu bashemereire;
- Kuraba omu mirimo kuruga aha kutandika ekigombe kuhitsya aha kwecumintiriza aha kuhikirira.
 - Kukora ekikorwa ekibarikuteekateeka ahabwa bizinesi yaabo

Ebikora

- Flip charts (empapura ezirikuhandikwaho eziri nk'orubaaho)
- Ebirangi (markers)
- Empapura z'okukoreraho omurimo (work sheets)

Enturikiriro

Omu kicweka eki, abantu nibaija kukora enteekateeka y'okumaririza okutandikaho ekigombe hamwe n'ekicweka ky'okutunguura bizinesi.

Ekyokukora 3.6.1
Okuteekateeka ekyokukora

Omwegyesa naija kworekyerera ekigombe kureeba omu bibahandiika aha mpapura zaabo kandi ashorooremu ebintu ebyo ebibaburaburamu/ ebitashoboroorwaho gye.



Okuteekateeka ekyokukora



**OMUTWE
GWAKANA**

**OKUKORA EMBARIRA
YA BIZINESI**

Ebigyendererwa

Abantu nibateberezibwa;

- Kwegu n'okutandikaho okushoboroora okubeteekateekire kushubuura, bizinesi oku eri hamwe n'ebirikugikwataho.
- Baronde emiringo y'okuhikirizamu okushubuura.

Enturikiriro



Omutwe ugu guteirweho kworekyerera ebigombe by'abahingi kubirabya omu miringo y'okubaasa kutunguura bizinesi zaabo, n'ekihandiiko ekirikugarukamu ekibuuzo kya bizinesi neyija kukora eta?

Egi n'enyorekyerero y'eitembezo aha rindi aha mwegyesa w'ekigombe hamwe n'ekigombe ky'abahingi kyoona hamwe aha kubakubaasa kuteekateeka n'okukora bizinesi.

Ekicweka 4.1 EMBARIRA YA BIZINESI NENKI?

Ebigyendererwa

Aha muheru gw'ekicweka, abantu nibajja;

- Kukyenga amakuru n'enshoboroora y'enkora ya bizinesi.
- Kuhereza ebirikukwata aha bizinesi
- Kworeka okubeteekateekiire bizinesi.



Obwiire: Edakiika 05

Enturikiriro

Okubarira bizinesi n'enyorekyerero erikushoboroora ahu ekigombe kiriyo nikiza n'okukyakubaasa kuhikayo. N'eshoboroora amakuru g'ekigambo bizinesi n'oku ereije kukorwa.

Okubarira kurungi bizinesi nikyeija kuyamba ebigombe kukyendeeza okwerarikira kw'okugwa. Ebigombe nibibaasa kukozeza enteekateeka egi omu kushaba obuyambi kuruga omu puroguramu z'entunguuka.



Business plan

Embarira ya bizinesi eshemereire kureebwamu n'okugarukwamu burijjo kurugirira aha mpindahinduka eziri omu bizinesi.yourselves with the structure of the business plan.

Ekyokukora 4.1

Endeebuka y'okweteeekateekyera bizinesi eri aha mutindo.



Eshemereire kugamba ahari ebi;

- Ebirikukwata aha bizinesi
- Ebyensharuura n'enshohoza
- Ebyakatare
- Ebyenkora
- Ebyendeberera y'okwerarikirira
- Ebyobureberezi
- Eby'esente

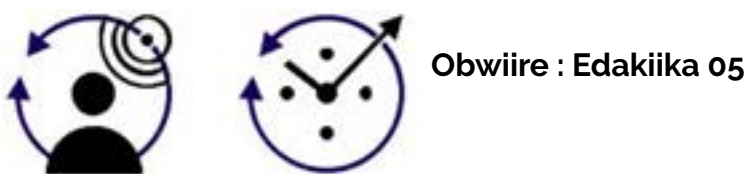
Eki nobukirabe nikyo kicweka kyokubanza ky'embarira ya bizinesi,nikihandiikwa bwanyima y'ebicweka ebindi kutebekanisibwa.

Eki cweka 4.2

EBIRIKUKWATA AHA BIZINESI

Ebigyendererwa

- Aha muheru gw'ekicweka, abantu nibaija kubaasa;
- Aha muheru gw'ekicweka, abantu nibaija kubaasa;

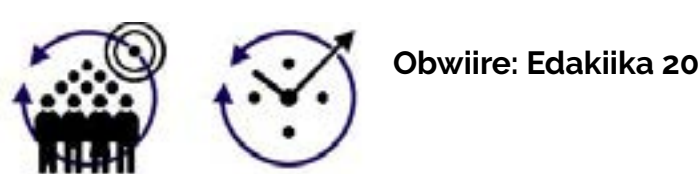


Session Overview

Ekicweka eki, nikihereza enshoboroora aha bikwatirine n'ekigombe nka ; omwanya gw'okukoreramu, owokwebuuzaho, obuhango bw'ekigombe, eki kirikukora n'ekirikuteekateeka kumaririza.

Ekyokukora 4.2.1

Okuhandiika aha birikukwata aha bizinesi



Notisi z'omwegyesa

Ebirikukwata aha bizinesi nibihereza amakuru againe akakwate aha kigombe nka; ahukirikukorera, owokwebuuzaho, obuhango bw'ekigombe, ekikirikukora n'ebikirikuteekateeka kumaririza.

Ekyokureberaho

EBIRIKUKWATA AHA KIGOMBE KY'ABAHINGI BA MUHOGO.

EKIBUUZO	EKYOKUREBERAHO	EKIGARUKWAMU KYANYU
Ebirikukikwataho		
Eiziina ry'ekigombe	Ekigombe ky'abahingi ba muhogo ba Nyaravur	
Oburugo	Eiziina rya disitirikiti, etauni hamwe n'eihanga	
Enamba z'esimu	Eiziina ry'omwebembezi n'enamba y'esimu	
Omuhenzo gwabamemba kurugirira aha buhangwa bwabo	Abahingi 200 omu eiziina ry'ekyanga nainga ebyaaro.	
Ekigyendererwa ky'ekigombe		
Ebigyendererwa by'okutandikaho ekigombe ni biiha? Okuhabura Garuka omubyokushohoza omu mutwe gw'okubanza	Okukyendeza okuferwa bwanyima yokwejumbira omu mirimo y'okwongyera omugasho kurabira omukushohoza chipusi turikukoresa amagyezi gekika ky'ahaiguru hamwe n'embeera nungi z'okukoreramu.	
Ekigombe nikyenda kuganyirwa kita omu kukorera hamwe?	• Okwongyera entatsya • Okufuna obutare buhango • Emirimo mirungi ahabwa bamemba nokubafunira obukumuni • Okufuna amaizi	
Omuringo gw'ekigombe (kyebera aha muringo ogurigwe)	✓ Okusharuura Obuhereza bwa katara Endiijo miring (gyorekye)	
Ni kyamaguzi ki nainga obuhereza obu ekigombe kirikwenda kuhereza?	Okushohoza muhogo omu muringo gwa chipusi.	

Ekicweka 4.3 OKUTEEKATEEKA EMBARIRA Y'ENSHOHOZA



Ebigyendererwa

- Aha muheru gw'ekicweka, abantu nibaija kubaasa;
- Kwikirizana aha nshonga ezirabaase kwongyera emitendera y'ensharuura hamwe n'ebigyendererwa by'ekigombe ahabw'ekibashazirehokukora.
 - Kuebereza obwingi bw'ekihingwa obubarikubaasa kufuna kuruga omu bamemba ekirabasise ekigombe kusharamu aha byakatare.
 - Kushoroora ebi bamemba barikwetaaga kukozeza omu kusharuura kubaasa kumanya obwingi obubarihemu n'okutaho enkora y'okubicondooza nk'ekigombe. (okutebekanisa omwanya, embibo, ebijumusa, obuhabuzi,obureberezi bw'obukooko hamwe n'ebirikukozesibwa bwanyimay'okusharuura).
 - Kushoroora ebizibu by'amaani omukuhikiriza ebigyendererwa by'okusharuura aha rurengo rw'omuhingi hamwe n'ekigombe.



okuteekateeka embarira y'enshozoa

Notisi z'omwegyesa

- Entebereza nainga ebirikugyenderwaho kubaasa kushohoza ekihingwa.
- Obwamemba; boona bamemba 20 b'ekigombe
- Ekihingwa : Muhogo
- Za sizoni: Sizoni emwe buri mwaka
- Obuhango bw'eitaka: ekishaayi kimwe buri muhingi
- Amasharuura agarikuteekwateekwa kuruga omuri buri kishaayi : tani emwe
- Obucwekamakumi munana ahari kikumi (80%) bwamasharuura nibwija kuguzibwa kurabira omu kigombe.

Embarira y'ebyensharuura erikuteekwateekwa

Yorekyerera abantu kumaririza enteekateeka y'ebyensharuura bya buri kihingwa baaba baine ebihingwa ebirikurenga ahari kimwe ahabw'ekigombe kyaabo.

No.	Ekirikugambwaho	Ekirikukora	Ekirikukigambwaho
A	Ekihingwa	Muhogo	Ebika byayo
B	Omuhendo gw'abahingi	20	Kugyenderera ahari bamemba abahamiibwe
C	Obuhango bw'eitaka	Ekishaayi kimwe	Nitutwara ekiri kiky e ahari buri memba
D	Ebirikutekwateekwa kusharuurwa omuri buri	Tani ikumi za kyipusi	Aha kihingwa ekitajwangire
E	Amasharuura goona	b*c*d = tani 200	Abahingi boona abari bamemba nibeija kwetaaga ebiri aha mutindo gw'omuringo ogurigwe
F	Embarira yoona	Obucweka makumi mushanju ahari kikumi (70%) = tani 140	Kukozesibwa omuka hamwe n'emirimo endiijo.

Ebibuuzo

- Ebikozesibwa ebirikwetagisa omu kushohoza ekihingwa ni biiha?
- Ni kwerarikirira ki hamwe n'ebizibu ebirikuteekwateekwaho?

Notisi z'omwegyesa

- Ebizibu ebirikubaasa kurugamu ni nka;
- Okufuna embibo nungi y'okuhinga
 - Okukyererera kuhinga hamwe n'okubyaara ahabwokukozesa efuuka z'omungaro hamwe n'amaani gabari omuka.
 - Obukooko hamwe n'oburwaire
 - Emisharuuro mibi ahabw'emize etari emwe n'emwe hamwe n'okutafuna okwegyesibwa.
 - Okukoresibwa omuka hamwe nokuguriza aha rubaju ekirikuretera ebyokutwara omukatara kuguriza hamwe byaba bikye.
 - Esente zitarikumara z'okubaasa kwongyera omu mutindo hamwe n'obwingi.

Ebirikubaasa kumaraho ebizibu ebyayorekwa aharuguru;

- Abanyakigombe boona bashemereire kwehandikisa n'obuhereza bwa karimagezi (e-voucher) kubaasa kuhebwa ebikozesibwa ebiri aha mihendo y'ahansi.
- Bamemba nibabaasa kuherezayo esente ezirayambe omu kutebekanisa omwanya hamwe n'okuronda obuyambi.
- Okufuna okutendekwa / okwegyesibwa kuruga owa mukuru w'ebyobuhingisa aha gomborora nikiretaho emihanda endiijo y'okufuniramu ebyokurya.
- Okutandikaho okubiika n'okweguza nk'ekigombe.

Ekicweka 4.4
OKUKORA EMBARIRA Y'AKATARE



Ebigyendererwa

- Ahamuheru gw'ekicweka, abantu bashemereire;
- Kushoboroora ebihingwa n'obuhereza obu ekigombe kireije kuba nikiherezayo ahabw'obushubuuzi.
 - Kushoboroora akatare akubarikureberemu ahabwa buri kyamaguzi nainga obuhereza.
 - Kutekaho enteekateeka aha byakatare.

Ekyokukora 4.4.1
Okushoboroora ekihingwa nainga obuhereza



mushoboroore ekihingwa ekimurikwenda kuguza



okukora embarira y'akatare

Notisi:

Okushoboroora ekihingwa nainga obuhereza nikyoreka obumanyiso bw'ekyamaguzi nari obuhereza, okuguza kw'omutaano kw'ekyamaguzi kyanyu hamwe n'oku ekyamaguzi ekyo kirikuhikiriza ebyetaago by'omuguzi.

Ekyokukora

1. Ekihingwa nainga obuhereza bw'ekigombe kyanyu nibwo buha?
2. Ekyamaguzi kyanyu nokirebera ahriki?
3. Nimuteekateeka kusharuura birikwinganaki omu mwezi nari omwaka?
4. Emigasho mikuru y'ekyamaguzi kyanyu nainga obuhereza neha?

Obukuru	• Okusharuurwa omu myeezi 10 kuza ahari 12
Oburungi	• Nibwo esharuurwe; tekarengire aha mwaka gumwe
Endebuuka	• Tihariho kamanyiso k'okuriibwa obukooko
Ebishate bya muhogo	
Orugyero rw'okwooma	Obucweka 12 kuza ahari 14 ahari kikumi –bukyebeirwe kurabira omu kooma k'okukyebera
Endebuuka n'erangi	• okweramu kuza aha kutukurinkanya
	• tihariho kamanyiso k'okuriibwa obukooko
Obuhango bw'ekishate	Tikirikurenga ahari kimwe kya kana kya futi (inch)
Akahooho	Tihariho ruhumbwe nainga ekinuuko kibi
Obugumi	Nerahuka kwatika wagihonda
Okupakira	Akashaho ka kiro 50 Akashaho kayonjirwe – akatarikukozesibwa ahabw'ebirungo ebyakubaasa kushisha ebyokurya.
Production Volume	1800MT buri mwaka
Emigasho	Ekyokurya ahabw'amatungo goona hamwe n'ebyenyanja.

Ekyokureberaho:

Okushoboroora aha katere k'ekigombe

Column 1	Column 2	Column 3
Ekibuuzo ky'okworekyerera	Ekyokureberaho: Ekigombe ky'abahingi ba muhogo	Ekigarukwamu kyanyu
Abaguzi nibahi?	Ebyooma; omu kyanga kyaitu harimu kampuni 05 za Bioethanol; 02 eziriyo nizatandika; ez'amarwa kampuni emwe yonka erikukozesa muhogo	
Yoreka abaguzi b'ekihingwa kyanyu nainga obuhereza abatarikushushana	• Abaguzi b'emizi ya muhogo eyaheza kwihwa/ kuhiigwa nainga abashubuuze abarikugitwara kampa. • Kampuni z'esaano: akacweka kakye la muhogo eshohozibwe niko karikuzi aha saano ya muhogo. • Bwa kampuni obukye oburikukoramu obuni bw'okurya • Akatare k'aheru aka china	
Omu bahagizi boona abumushoriire, ni muringo ki gw'abahagizi abu ekigombe kyanyu kiraije kutaho amaisho?	Ebyooma eburikukora ebyokurya by'amatungo	
Ahabwenki mushaziremu aha kicweka eki yakatare?	• kampuni itaano ez'amaani ziine obuhereza obu ekigombe kirikubaasa kufuna. • Hariho akatare k'oburiho hamwe n'omuhendo 'gwikirizibweho. • Za kampuni nizishashura omubwire kandi nizihereza abahereza obuyambi.	
Ahabwenki abaguzi abumugyendereire nibetaaga ekihingwa kyanyu?	• Tibarikuhikwa muhogo • Ebyooma obwahati nibikorera aha bucweka makumi mukaga ahari kikumi (60%) bwebyo ebibashemereire kushohoza.	
Ni kyetaago ki eki ekihingwa kyanyu nainga obuhereza burahikirize omu katere akumuteekateekire?	• Omutindo gw'okuhererezamu muhogo tigurikwesigwa • Obufukirizi bwingi butarikhikaana n'omutindo gw'ebyokurya • Nitwaija kugaruka kubaasa kuhereza abo boona abarikwetaaga muhogo eshatwirwe omu mizi ya muhogo etarimu mibazi. Aamakampuni gongyiire okushohoza kwago kw'ebyokurya byobuhangwa kubaasa kuhereza obwetagi bw'abariisa.	

Column 1	Column 2	Column 3
Ekibuuzo ky'okworekyerera	Ekyokureberaho: Ekigombe ky'abahingi ba muhogo	Ekigarukwamu kyanyu
Abarikuhayana naimwe nibaahi?	- Abariho benyini naabo abarikuhiiga emizi ya muhogo omu misiri yaabo hamwe n'okuruga omubahingi. - Nibagikoramu kypusi. - Nituhinga, tugiboneza, tuguza - Nahabwekyo, nitwehereza. Nobu barabe baine emisiri yaabo, nibagyendera ah'abahingi abarikukunda kubaguza. - Baingi omubarikubahereza nibasharuura omurundi gumwe gwonka omu mwaka.	
Nimubaasa muta kuhayana n'abandi?	- Omunteekateeka yaitu y'obuhingi, nitwajja kutunguura emyanya n'obuhingi omu bamemba baitu kubaasa kwaija kuherezayo omu mwaka gwoona hamwe n'emizi ya muhogo etarimu mibazi. - Abandi tibarikukozesa bukugu bwa karimagezi. Muhogo yaabo nekira kuba eri class B na C. Nitwajja kushohoza erikusinga oburungi(class A)	
Obwetagyi bw'ekihingwa kyanyu nainga obuhereza nibwiringanaki?	Omu kyanga, obwetagyi bwoona burin ka 200,000MT buri mwaka. Eki ni nk'akacweka kamwe ahari kikumi (1%) ahari ebyo byoona ebirikwetagwa.	
Nimubaasa muta kwongyera omugabo gwanyu gw'akatare bwanyima y'obwire?	Ekighombe nikyeija kwijuzza obucweka nk'abuna ahari kikumi (4%) bw'obuhereza. - Abahingi baine kwongyera aha masharuura gaabo kuruga omu misiri - Eitaka eriraho obwahati ni nk'obucweka makumi mushanju (70%) bweryo eririkwetagwa. - Tweine kwongyera enshohoza yaitu omu miringo yona kubaasa kuhayana naabo abarikugiiha aheeru. Tweine kugaruka tukongyera aha muhendo gwa muhogo oguturikushohoza.	
Akatare kanyu nikabaasa kukura? Kirikwinganaki?	Akatare ka muhogo na munonga ahabw'ebyooma by'ebyokurya by'amatungo nikateekwateekwa kukura ahabw'okweyongyera kw'amatungo. Akatare nikateekwateekwa kwongeraho obucweka butaano ahari kikumi (5%) buri mwaka kurugirira aha kukyondooza okukozirwe n'abebyooma byokukora ebyokurya by'amatungo omu kyanga kyaitu.	

Ekyokukora 4.4.2

Ebyokutunda



Obwiire: Edakiika 40

Omwegyesa;

- Ayebembere ekigombe , aherezese ekigombe omurimo n'ebirikukuratirwa kuhajaana n'okubagana aha miringo eyi ekigombe kireije kureeba ngu abahagizi abu bagyendereire bamanya aha by'amaguzi by'ekigombe, okubakubaasa kbabeihabeiha kugura ebyamaguzi ebyo.
- Akorese ebishushani nk'ebyokureberaho by'emiringo n'emanyanya oku abahagizi baramanye aha byamaguzi n'obuhereza.
- Ayorekyerere okuhajaana kubaasa kwikirizana aha biteekateeko oku ebyamaguzi birabaase kuhika abaguzi (abahagizi).
- Ayorekyerere arikukozesa ebishushani oku ekigombe kireije kutaho omuhendo gw'ebyamaguzi nainga obuhereza – kukorera hamwe kugarukamu ebibuuzo by'enyorekyerero.
- This is a group activity. Everybody should share their ideas and listen to each other.

Notisi z'omwegyesa

Muherize kushoroora obutare bwanyu n'ebyamaguzi nainga obuhereza. Nikyeyoreka ngu obutare n'ebyamaguzi nainga obuhereza obumwatoorana nibubaasa kubayamba kuhikiriza ebigyendererwa byanyu. Omu murimo ugu, nimweija kushoboroora okumurabaase kufuna abaguzi (abahagizi) bokugura ebyamaguzi byanyu nainga kukoresa obuhereza bwanyu. Ogu n'omurimo gw'ekigombe; buri omwe aherezese ekiteekateeko kye kandi muhurikizane.

EMITENDERA

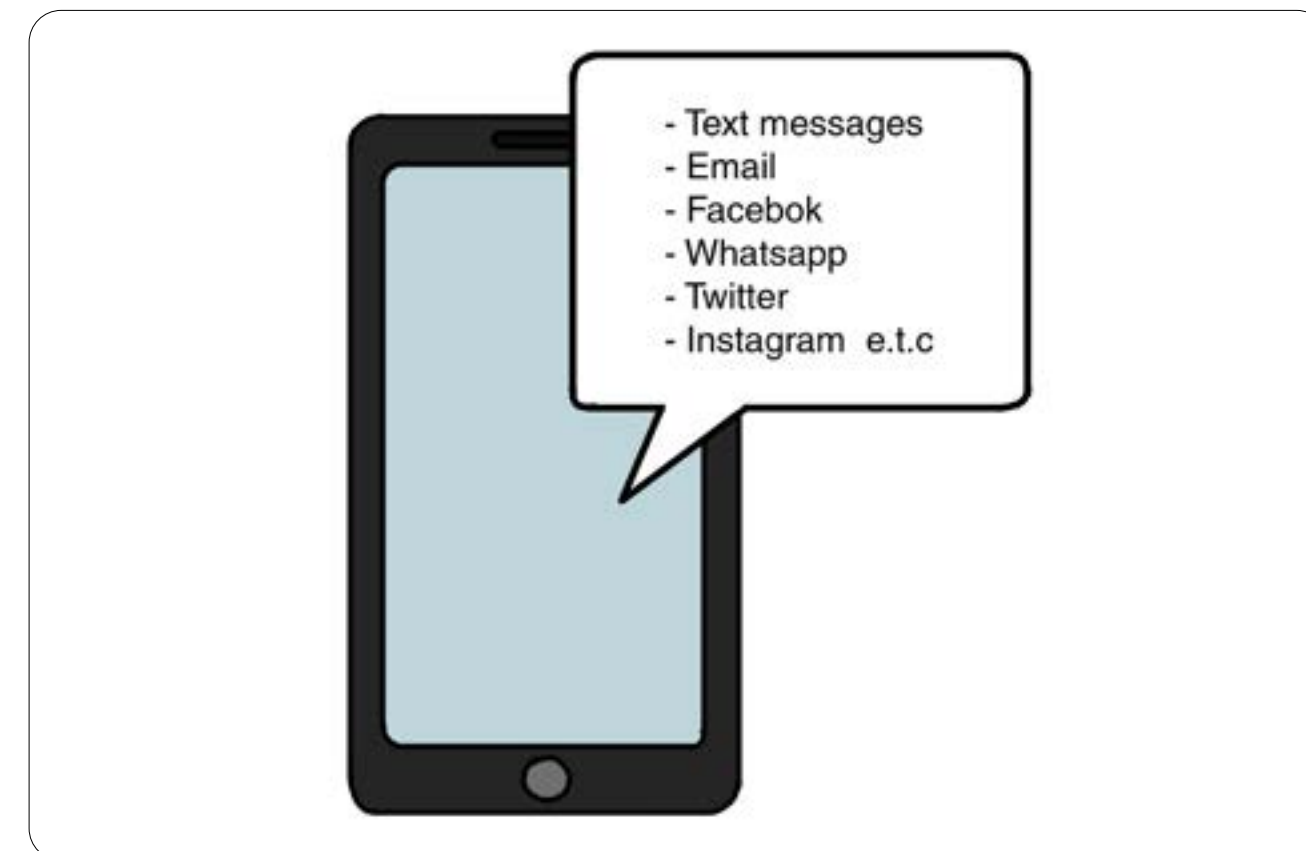
Omutendera gw'okubanza

a). Okwongyera obukoryo omu kushubuura

Abaguzi baawe abogyendereire nibaija kumanya bata aha kyamaguzi kyanyu nainga obuhereza.



okutayayira abaguzi batari bamwe na bamwe.



obutumwa n'omutimbagano



okuranga n'ebyaapa ebihango.

Ekyokureberaho (mwijuzemu ekigarukwamu kyanyu)

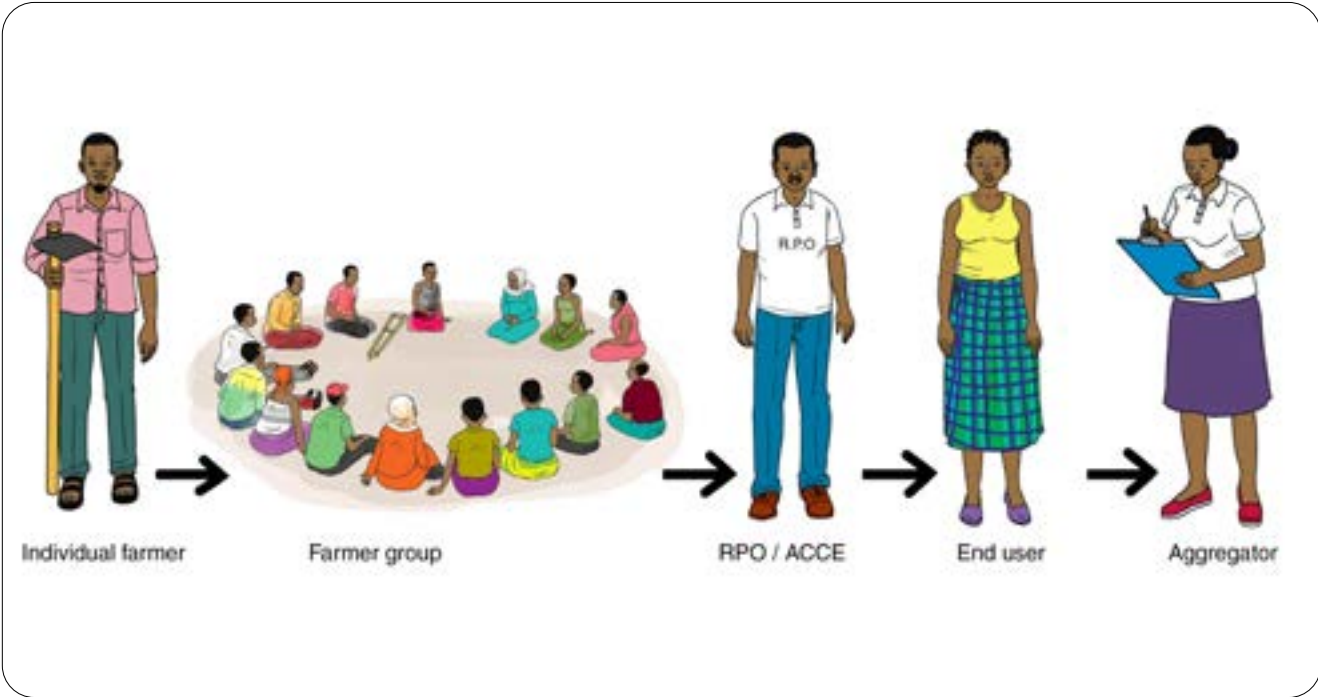
Ekibuuzo ky'okworekyerera	Ekyokureberaho: ekigombe ky'abahingi ba muhogo	Ekigarukwamu kyanyu
Nimweija kumanyisa muta abahagizi banyu abumworekyereire aha kyamaguzi kyanyu nainga obuhereza hamwe n'ekigombe?	- Nitweija kubugana n'abahagizi baitu kandi tubahereze ebyokureberaho hamwe n'ebirikutukwataho. - Nitweija kuneeta kutayayira emisiri ya muhogo yaba memba baitu n'eikorero ryaitu kubaasa kufuna obwesibwa bwabo. - Kukozesa muhogo yaitu nikyeija kuyamba ab'ebyooma byokukora ebyokurya by'amatungo kukora ebyokurya ebiri aha mutindo ogweyongyeire. -Nitubaasa kuyamba ebyooma byokukora ebyokurya by'amatungo kutaaha omu katara kaitu akiine muhogo etarimu mibazi. -N'omuhendo gwabamemba 200 abarikuha muhogo batandikaho okuhinga kw'omurembe, abaguzi baitu nibekakasa aha kufunaobuhereza omu mwaka gwoona.	
Obutumwa bw'amaani obu muraije kugambaho omu mirimo y'okuranga nibwo buha?		

b). Okugabira abantu

Nimweija kubaaasa muta kuhitsya ekyamaguzi kyanyu aha baguzi abumugyendereire?

Ekibuuzo ky'kworekyerera	Ekyokureberaho: Ekigombe ky'abahingi ba muhogo	Ekigarukwamu kyanyu
- Ekyamaguzi kyanyu nainga obuhereza nibweija kuhika buta aha baguzi banyu? - Shoboroora oku ekyamaguzi kyanyu kiraguzibwe yaaba kukitwarira abaguzi, nainga kurabira omuri bakayungirizi n'ebindi.	- Nibaija kuguza ebyooma bishatu omu kyanga. Ebyooma ebyo bishatubiri ahansi ya mailo 30 kuruga aha mwanya gw'eikorero ryaitu. - Nitweija kupangisa emotoka y'okubitwarayo. - Nibaija kuhandiika n'okuhamya ebyakatare n'ebyooma bishatu. - Ebihandiiko ebi nibihereza omuhendo hamwe n'okushashurwa kw'obucweka 20 kuza ahari 30 ahari kikumi (20%-30%) bwebyo ebihikirizibwe kuherezibwayo. - Nitweija kubahereza buri mwezi.	
Akakwate k'emikorere yanyu n'abaguzi banyu ni kaahi?		

Direct distribution



Direct distribution

c. Okutaho ebeeyi

Enshonga z'omunda	Enshonga ezindi
- Enshohoza y'okusharuura (ebikozesibwa) - Ebigyendererwa byakatare - Okuramuza n'omuguzi ahabw'emihendo eriyo - Omutindo n'obwingi	- Okuhayana omu buhereza n'obwetaagi - Enyetegyereza y'omuguzi aha muhendo n'omugasho.

Eki nikyetagisa okumanya okumurabaase kuhereza ekihingwa kyanyu nainga obuhereza omuhendo. Mukorere hamwe kugarukamu ebibuuzo.

Ekyokureberaho (Ekigombe kishemereire kwijuzamu ekigarukwamu kyabo)

Ekibuuzo ky'okworekyerera	Ekyokureberaho: ekigombe ky'abahingi ba muhogo	Ekigarukwamu ky'ekigombe
Nimweija kuteekaho muta omuhendo gw'ekihingwa kyanyu nainga obuhereza? Okutaho omuhendo aha kyamaguzi kyanyu nainga obuhereza nimukigyeragyeranisa muta n'omuhendo gw'akatare k'ebihingwa bimwe nainga obuhereza?	- Nitweija kuramuza n'abaguzi baitu ahabw'omuhendo oguteirweho ekigombe ogurabaase kumaririza enshohoza yoona n'okukwata hakiri obucweka 15 ahari kikumi (15%) bw'esente ezongibwe aha muhendo gw'okugurizaho. - omuhendo gw'akatare aha bwiire bwokuherezayo ekyamaguzi gwaba nigukira ogwo oguteirweho ekigombe, ekigombe ekyetereine nikyeija kufuna omuhendo gw'ahaiguru. - Ebyooma by'okukora ebyokurya by'amatungo nibitekaho omuhendo gwa muhogo kurugirira aha mutindo hamwe n'obwingi. Muhogo eyine omwooya ogurikurenga obucweka 14 ahari kikumi (14%) neyija kugurwa omuhendo gw'ahansi. - Kufuna omugasho ogwijwire gw'ebihingwa byaitu, ekigombe nikyeija kukoreera okwongyera obwingi bw'amasharuura kubaasa kufuna ebirabo ebirikuhebwayo ebyooma by'ebyokurya by'amatungo ahari abo abari kuherezayo muhogo enyingi buri mwezi. - Eki tikiri kutukwataho. Ebyooma nibitekaho omuhendo kurugirira ahari muhogo eherezibweyo hamwe n'ebikozesibwa ebindi nka kooni (corn) - Itwe kubaasa kutsigara nitukora kurungi, nitweija kwongyera esente omu kusharuura kwaburi kanya kubaasa kutsigaza enshohoza yaitu ahansi ahabwa muhogo.	

Ekicweka 4.5

OKUKORA EMBARIRA Y'ENKORA



Obwiire: Edakiika 05

Session overview

- Okuronda imbarira y'eby'enkora nikishoboroora okumuraije kushohoza ekihingwa kyanyu naing kuhitsya obuhereza.
- Nikyongera kushoboroora aha mwanya, ebikozesibwa ebirayetagise kushohoza ekyamaguzi naing kuhitsya obuhereza.
- Neyoreka oku bizinesi erabaase kurinda omutindo gw'ekyamaguzi, obuhereza, okusharuura hamwe n'oburungi bw'emirimo yona.
- Amakuru agarikusinga kwetagibwa kumaririza imbarira y'eby'enkora nigabaasa kushangwa omu birikushohozibwa omu mutwe gwakashatu.

Ebigyendererwa

Aha muheru gw'ekicweka, abantu nibajja;

- Kubaasa kushoroora ebikozesibwa bitari bimwe na bimwe ebirikwetagisa ahabwa bizinesi y'ekigombe. Kushoboroora omurimo gwoona nk'okuguri omukwirukanyza bizinesi y'ekigombe.
- Okukora imbarira y'enkora.

Ekyokukora 4.5.1

Ebikozesibwa



Obwiire : Edakiika 25

Notisi z'omwegyesa

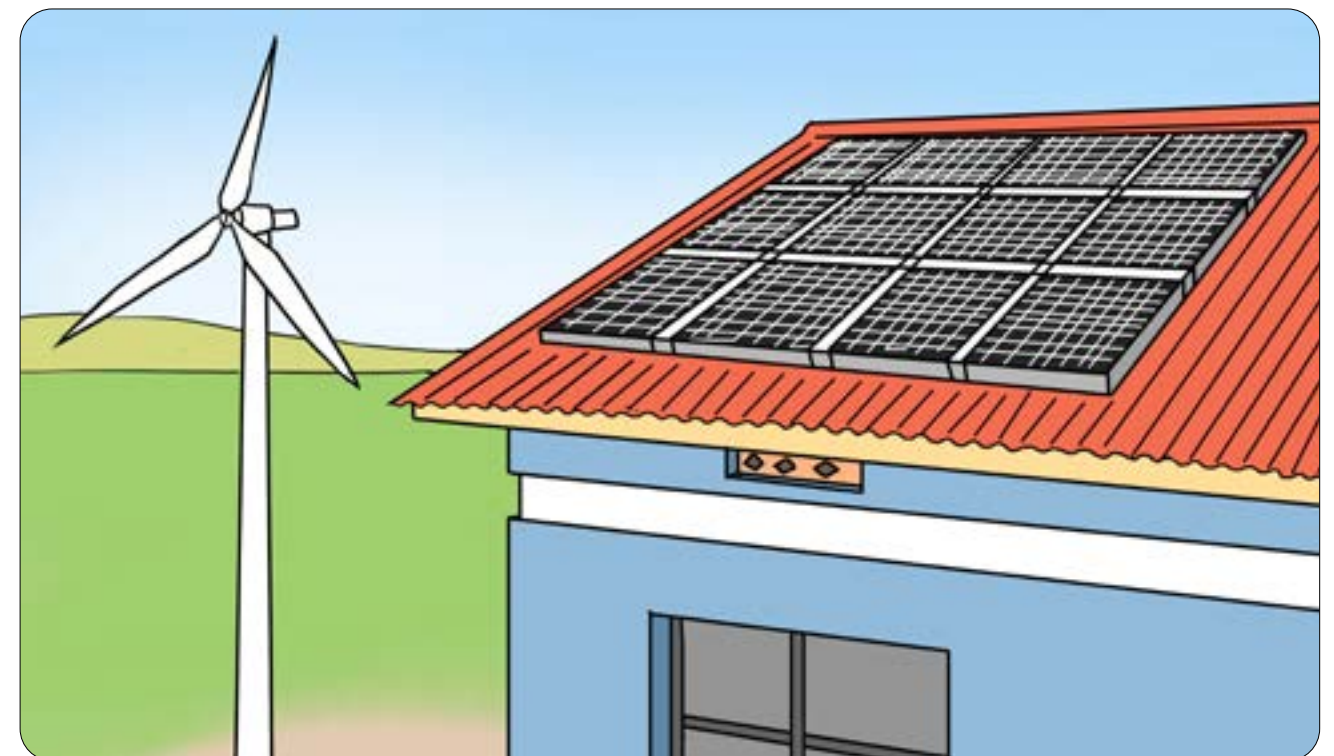
Ebikozesibwa harimu, eitaka, okwombeka hamwe n'ebindi bizimbe, ebyooma. Ebi nibyo bintu ebirikurebwa ebirikweija kukozebisibwa kushohoza ekihingwa naing kuhitsya obuhereza aha kigombe.

Eitembezo ry'okubanza: Edakiika 10

Ebirikugyenderwaho munonga omu kuronda omwanya gw'okukoreramu



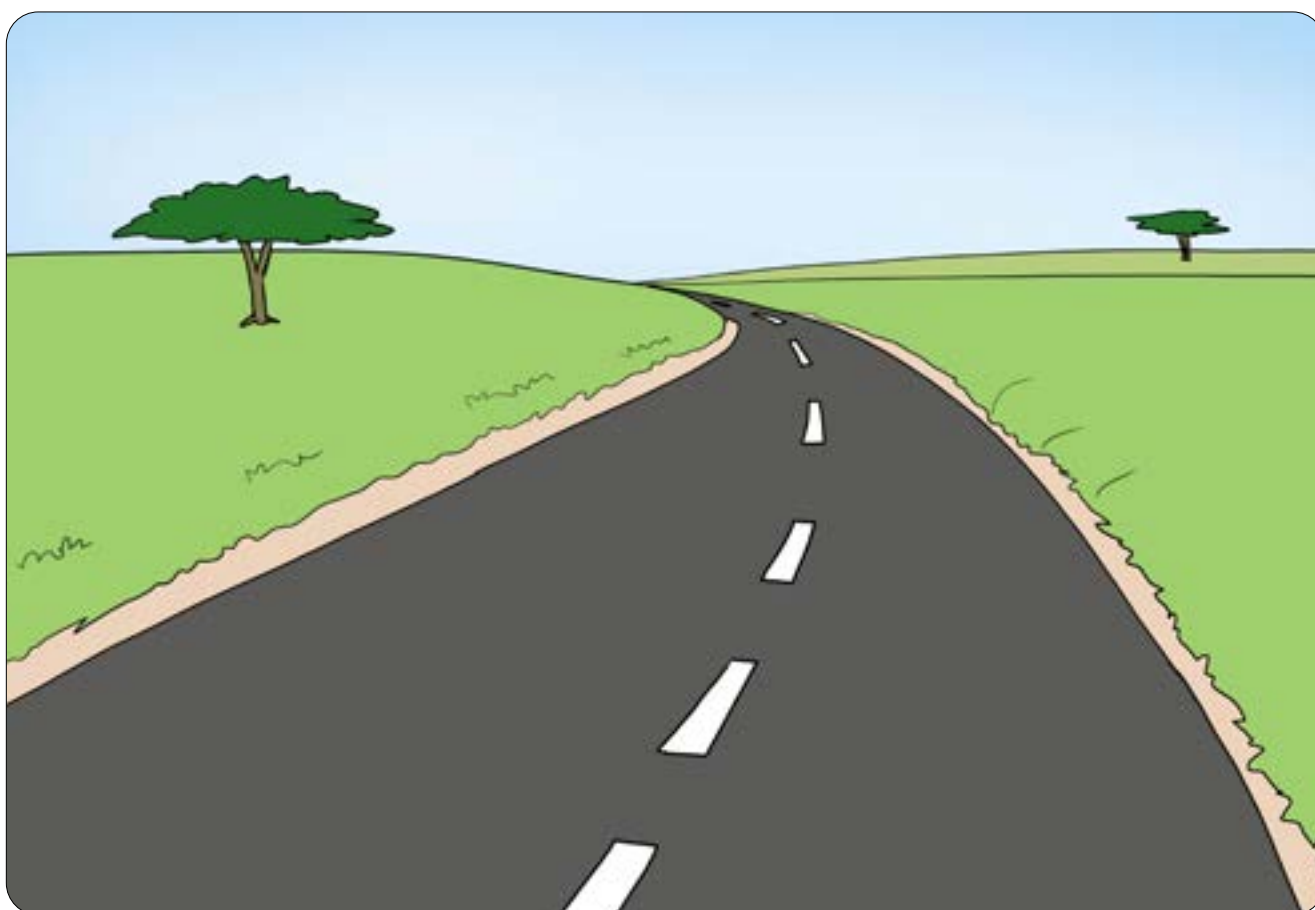
Obuhereza bw'amashanyaraze



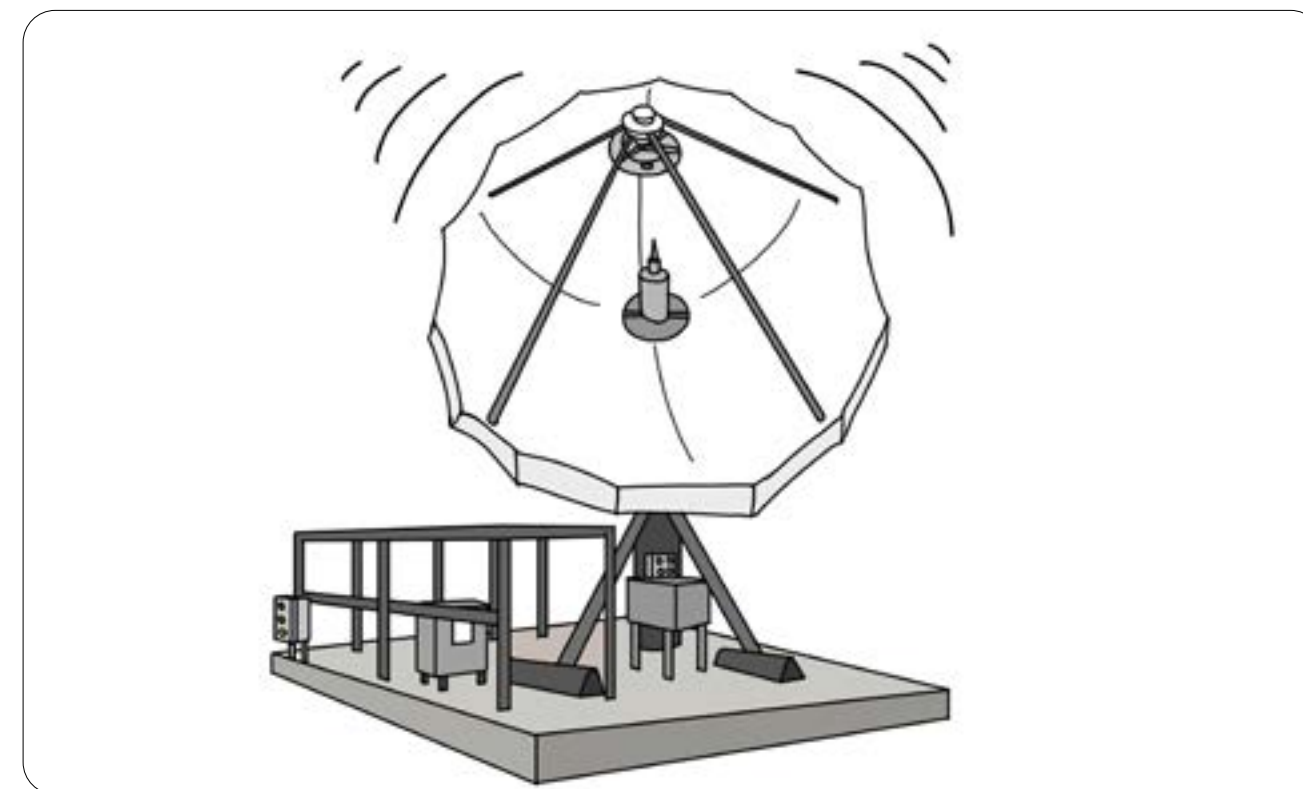
Amaani g'omushana hamwe n'omuyaga



Obuhereza bw'amaizi



Kuba guri haihi n'abaguzi hamwe nabarikujanjaza ebintu



Ekyooma ky'ebyempurizagana

Mushome ebibuuzo byokworekyerera omu kanyiriri k'okubanza, n'ekyokureberaho omu kakabiri reero muhandikye ebigarukwamu byanyu omu kakashatu.

Ekibuuzo ky'okworekyerera	Ekyokureberaho:Ekigombe ky'abahingi ba muhogo	Ekigarukwamu kyanyu
Bizinesi yanyu neyija kuba eri mu mwanyaki?	Neyija kuba eri (eiziina ry'ekyanga) erikusingayo kuhinga muhogo omu kyaaro.	
Ni birungi ki hamwe n'akabi k'omwanya ugu?	Omwanya oguteekateekirwe guri haihi n'emisiri ya muhogo hamwe n'abaguzi kandi guri haihi n'nguuto. Omwanya gwinemu amashanyaraze, obuhereza bw'amaizi nabwo ni bwingi, omwanya ugu tigurikuhikwamu mwijuzo, tihariho kwerarikirira aha bukumi bw'abakazi kandi gwine enkwasagana nungi y'amasimu g'omungaro hamwe n'omutimbagano.	

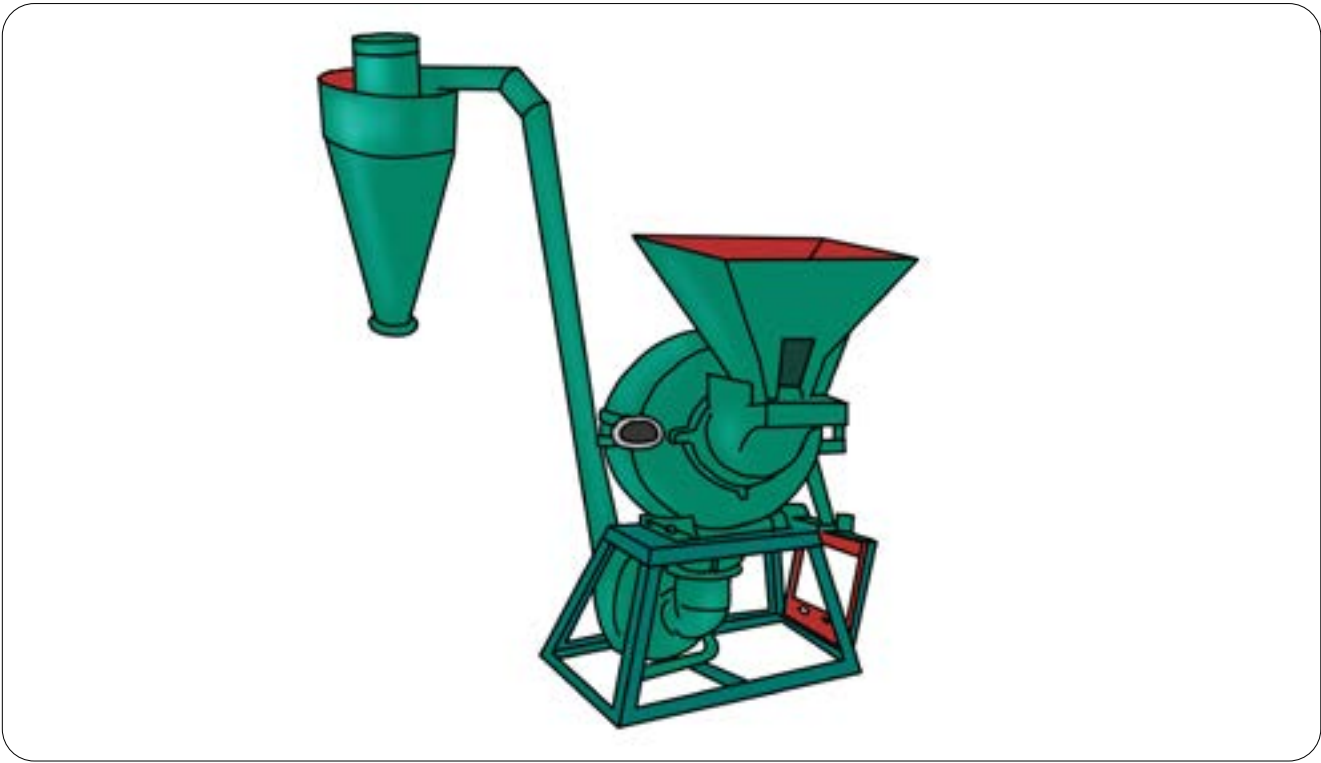
Eitembezo rya kabiri. Edakiika 15

Ebikozesibwa ebirikureebwa

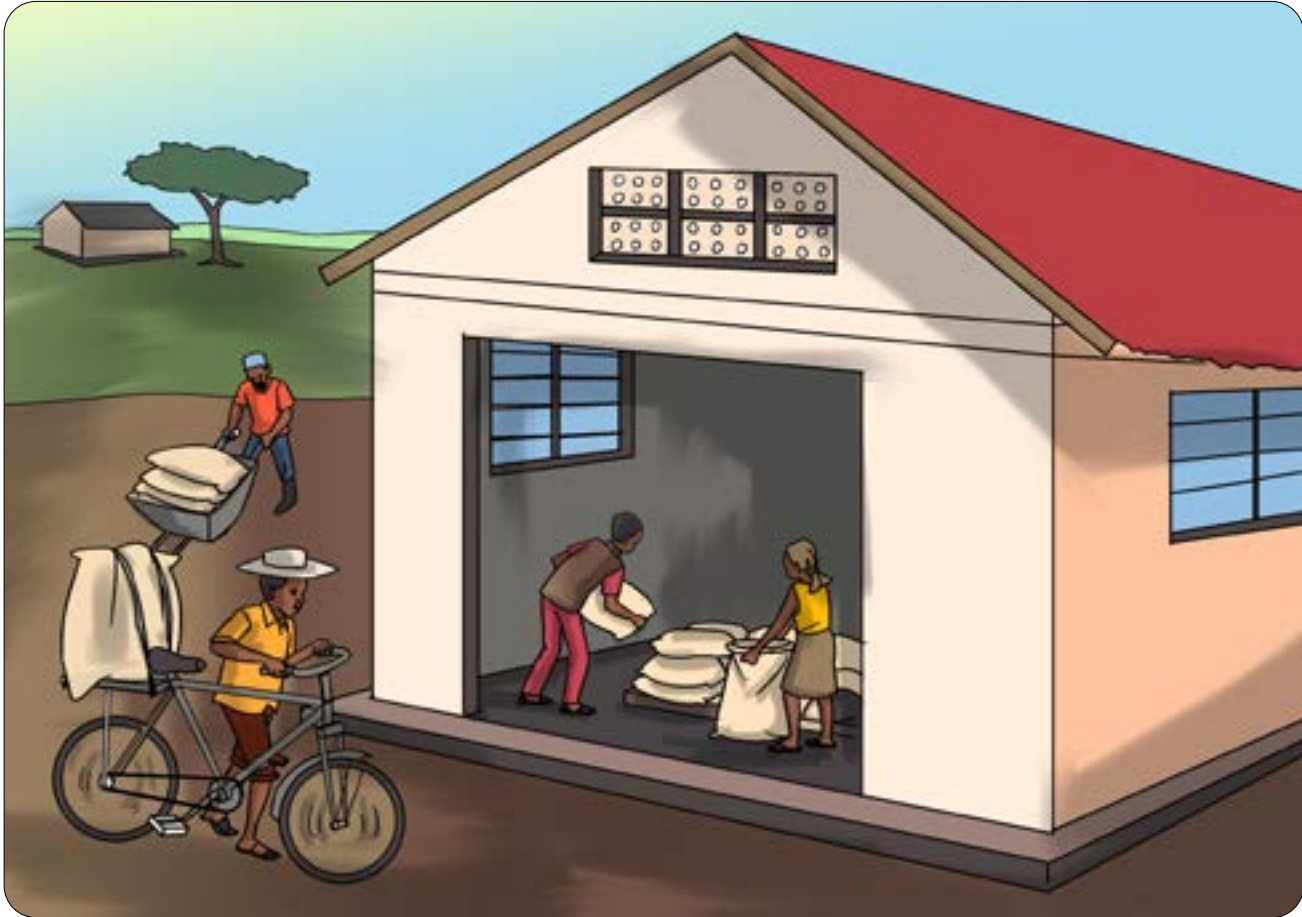
Ebikozesibwa ebirikwetagwa kushohoza ekihingwa nainga kuhitsya obuhereza.



Ekibunda ky'okukoreramu



Ekyooma kyokusa



Ebikozesibwa ebirikurebwa



Eibikiro

You will identify the equipment and facilities that the group will need and how the group plans to acquire these. By now, the group should have already validated whether the planned mode of acquisition identified during the feasibility study is feasible. Remember, you can also make use of existing assets and facilities of members to lower investment cost.

Ekyokureberaho: Ekigombe ky'abahingi ba muhogo

Ekikozesibwa	Enshoboroora	Oku ekigombe kiraije kufuna ekikozesibwa.
Eitaka	• Miita 250 (250 square metres)	Bamemba nibaija kwikiriza ekigombe ky'abeteraine
Okwombeka	• 150SM; design & layout nibyeija kukwatagana n'enkora nungi y'okwombeka	kukozesa eitaka ryakyo Omukoro gw'okurundaana esente
Omwanya	• Nka 50SM, ahokucwanyaguriza muhogo	Niguza kwombekwa;
gw'okukoreramu		ebikozesibwa nibyeija kuhebwayo bamemba.
Ekyooma ky'okushara	Bibiri (2 units)	
Ekyooma ky'okupimiraho	Bibiri (2 units)	Kugura
Akooma k'okukyebera	Kamwe (1 unit)	Kugura
orugyero rw'okwooma	Kwomezaho muhogo	Kugura Kwombekwa; ebikozesibwa nibyeija kuhebwayo bamemba
Emyanya etungukire	Byingi (units)	
Ebyokwogyezamu	Okutwara muhogo	Kugura
Emotoka		Okupangisa

Mumaririze emeeza egi ahaifo ahabw'ekigombe kyanyu.

Ekikozesibwa	Enshoboroora	Oku ekigombe kireije kukifuna

Ekyokukora 4.5.2

Omuringo gw'okukora



Obwiire : Edakiika 40

Activity overview

Ekicweka eki ky'embarira y'ebyenkora nikyeija kushoboroora oku bizinesi eraije kukorwa kuruga aha kuronda ebikozesibwa kuhitsya aha buhereza bwa bwanyima y'okuguza. Omuringo nigweija kwahukanamu kurugirira aha bizinesi yanyu. Nimweija kugaruka mwetagye kworeka oku murakume omutindo gw'ekyamaguzi nainga obuhereza hamwe n'ebyamagara n'obukumi bw'abakozi.

Ekyokukora ky'ekigombe.

Mukorere hamwe kumaririza buri mutendera eyayorekwa ahaifo. Mukozese ebyokureberaho hamwe n'ebishushani nk'enyorekyerero omu kugarukamu ebibuuzo

Omwegyesa;

- Omurukiiko buuza abantu kushoboroora emitendera ereije kwetagibwa ahabw'ekyamaguzi ekitoreinwe kirarabemu kitakaguzibwe ow'omuguzi/ omuhagizi.
- Baganisamu bamemba omu mitendera etarikushushana kandi obahereze omurimo gwokworeka omubugufu ekirikubaho aha buri mutendera hamwe n'omutindo n'obukumi
- Murikukoresa ebishushani ebi mworekye ekicweka oku kyagyenda omubugufu obwo murikubagana bwanyima y'ekigombe kuherezayo ebyakyo.

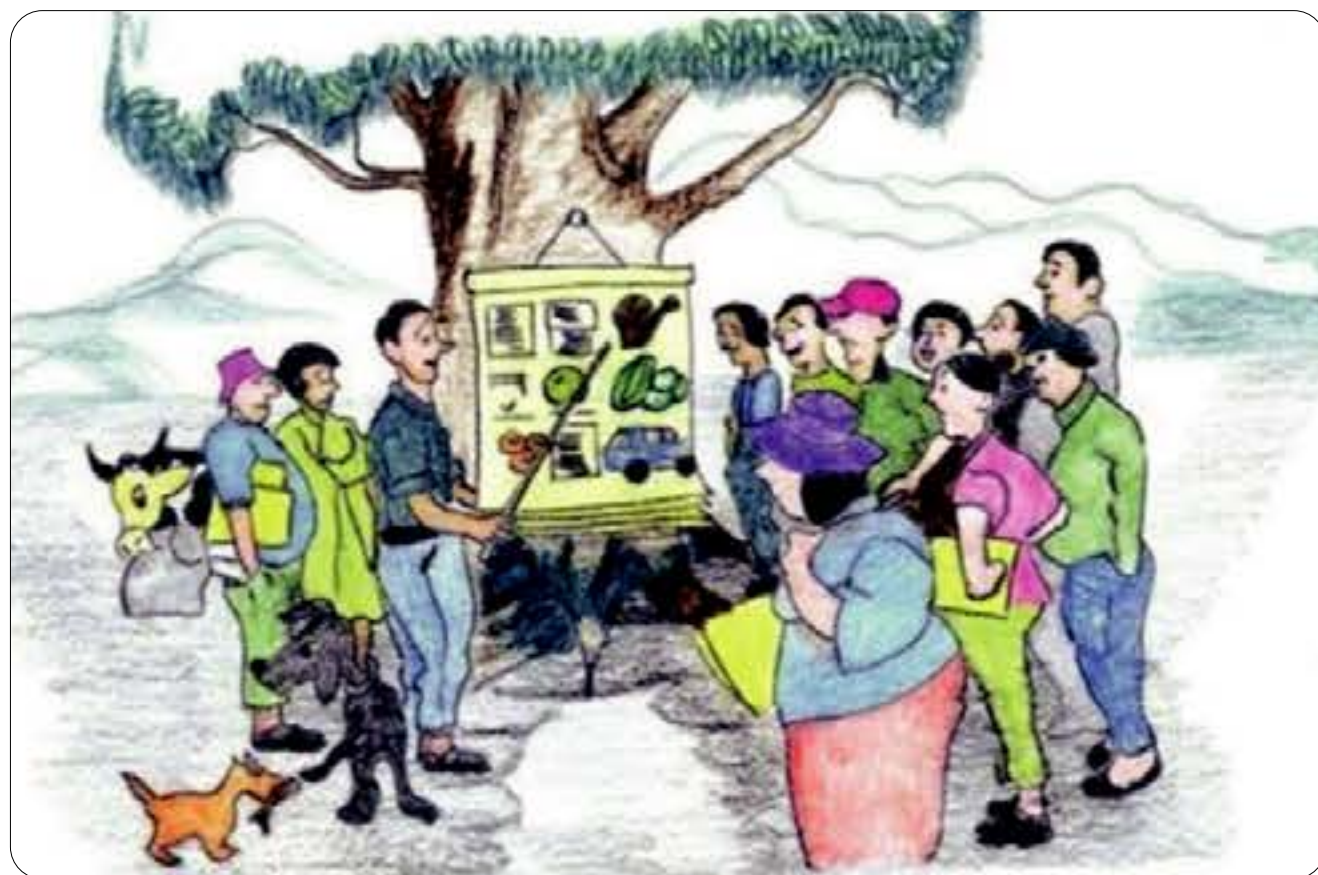
Ekibuuzo ky'okworekyerera	Ekyokureberaho: ekigombe ky'abahingi ba muhogo	Ekigarukwamu kyanyu
Nibikozesa ki ebimurikwetaaga kushohoza ekyamaguzi nainga obuhereza? Nimwetaaga birikwinganaki buri mwezi?	Emizi ya muhogo eyaheza kuhiigwa – 375 MT buri mwezi	
Ebikozesibwa ebi nimweija kubyeiha owooha? Nimweija kubaasa muta kureeba ngu mwafuna	Bamemba hamwe nabatari bamemba will be required to allocate at least 60% of their harvest for the group business • -Bamemba nibaija kushabwa kuherezayo hakiri obucweka 60 ahari kikumi (60%) bw'amasharuura gaabo ahabwa bizinesi y'ekigombe. • - Ekigombe nikyeija kuguma nikitaho	

Guide Question	Example: Cassava Farmers group	Ekigarukwamu
ebikozesibwa birikumara? What are the key requirements to become a supplier	eeikorero ryabo reero n'ahamuhuru kuba bamemba. - Nitweija kutunguura obuhingi oburi aha mutindo, nitweija kutaho okutendeka kuyamba abahingi kutunguura ensharuura hamwe n'okugyendera aha mutindo. - Okutakozesa mibazi y'ekijungu, muhogo etarimu mibazi eshemereire kutekwaho akamanyiso. - Tihariho kukoze abaana bato omu misiri. - Bamemba nibahebwa shilingi enkumi ibiri buri kiro. (Ugx2.000 per kg) - Omuhenzo gw'akatare gwaba guri ahaiguru y'enkumi ibiri aha shaaha yokuherezayo bamemba nibajja kufuna omuhendo gw'ahaiguru.	kyanyu
What are the terms of payments?		



Okufuna okukyeberwa kuri aha mutindo hamwe n'okutoorana.

Eitembezo ry'akashatu: (Edakiika 15)
Okugura ebikora ebirikwetagwa kushohoza ekyamaguzi nanga obuhereza.



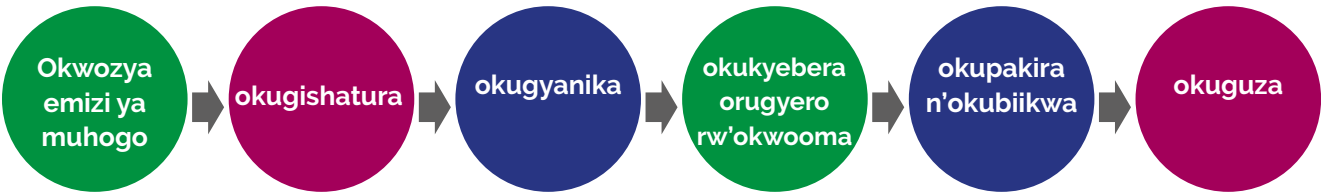
Omuranga gw'okushendashenda abarikujanjaza ebintu hamwe n'okubatendeka



Okupima hamwe n'okushashura.

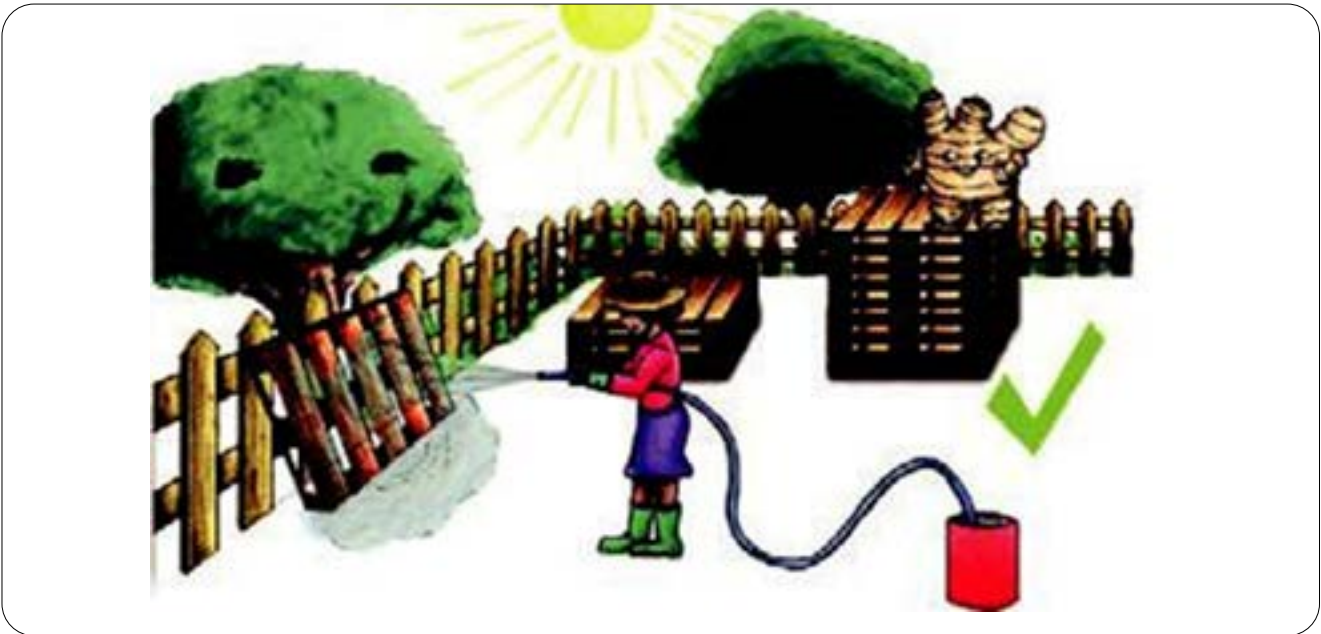
Eitembezo rya kana: Edakiika 25

Amatembezo g'okushohoza



Obutanda butebekanisibwe gye

Emiringo y'okukuuma omutindo n'obwerinzi



- Obutanda kwojibwa buriijo
- Abakozi nibajwara emyenda y'okubarinda
- Okukozesa amaizi g'amayonjo
- Obutanda kutebekanisibwa gye

Ekyokukora

Murikukozesa orupapura rw'okukoreraho omurimo nainga akabaaho, yorekyerera okuhajaana aha matembezo g'okushohoza orikwejunisa engyenderwaho egi:

1. Omu kanyiriri k'okubanza, hereza emirimo mikuru omu kushohoza ekyamaguzi nainga okuhitsya obuhereza.
2. Omu kakabiri, shoroora emiringo y'okukuuma omutindo hamwe n'oburinzi bw'abakozi,
3. Omu kakashatu, shoroora ebirikukwata ah'abantu abarikwetagwa kukora omurimo.

Ekyokureberaho: enshoboroora y'amatembezo g'enshozo ahabw'ekigombe ky'abahingi ba muhogo.

Omurimo	Emiringo y'okukuuma omutindo n'obwerinzi.	Abakozi
Okwozwa emizi ya muhogo	Amaizi g'amayonjo nigejja kukoze sibwa aha kwozwa	Abarikwozwa
Okushatura	• Obuhango bwa muhogo nibwejja kuba buri nka kimwe kya kana kubaasa kutagiramubucwanyaguruka. • Abashatuzi nibejja kukoze obutsyo bw'obwogi bwonka kubaasa kwetantara okucwanyaguza muhogo, kukyendeza oburuhe hamwe n'okwehutaza. • Ekyooma ky'okushatura kitakakozesibwe, orikukikozesa arebukye ngu obutsyo hamwe n'emitaho n'ebiyonjo; obutsyo bunywerizegye hamwe n'ekyooma kiri omu muringo murungi gw'okukoreramu.	Abashatuzi
Okupima	• Okukyebera n'obuhereza bw'ekyooma nibwejja kukorwa buri mwezi. Obwiire bwoona, orikukikozesa naija kujwara omwenda gw'okwerinda.	Omwebembezi w'abashatuzi/ abashatuzi
Okwanika	• Okushatura nikwejja kukorerwa omu mwanya gwomire kandi gw'omuyonjo ogukumirwe okutatahirirwa amatungo n'obukooko.	
Okukyebera ekyooya	• Omwanya gw'okushaturirwamu ab'engaro nigwejja kutebwaho obumori burikumara, ekibunda kandi gwigurwe kukyendeza okuhikwaho akabi kw'abakozi.	
Okupakira		Abakozi / Abaniki
Weighing of chips	Obubaketi/ obupeyiro obuyonjiibwe nibwejja kukoze sibwa kupima muhogo. Akapeyiro tikarikwejja kurenzwa kiro 15 kukyendeza oburuhe aha "bahaulers" • Muhogo nejja kwanikwa omu myanya eyonjiibwe eteine eitaka n'omucuucu. Nka kiro nk'eikumi neibiri za muhogo kwanikwa aha square meter emwe. • Muhogo neyija kuba nehindurwa buri bwanyima bw'ashaaha ibiri kubaasa kwomera hamwe. • Abakozi nibejja kurindwa gye okutaterwa mushana. Ekishate ekirikusingayo obuhango omuri ebyo ebyomire nikyejja kukyeberwa .	Abakozi / Abaniki
		Abakozi / Abaniki
		Abarikwakiira
	• Muhogo neyija kubiikwa omu myanya y'emiyonjo kandi eboneire. Obushaho nibwejja kukwatsibwa aha mutwe gw'obutandaro, hatari hansi kandi hare n'ebisiika. • -Muhogo neyija kubiikwa omu myanya y'emiyonjo kandi eboneire. Obushaho nibwejja kukwatsibwa	

Activity	Measures to ensure quality and safety	Profile
Okubiika	-Emotoka y'okutwariramu muhogo neyija kuramburwa aha bw'obuyonjo. -Ebyeiruka ebirikukozesibwa kutambuza obujimu bw'amatungo, ebijumusa hamwe n'emibazi y'obukooko ey'akabi aha muntu tizirikweija kukozebisibwa kutwariramu muhogo. - obusaniya nibweija kukozebisibwa omu kupakira enshaho kuyamba ekyamaguzi hamwe n'abakozi.	Abarikwakiira
Okutambuza		Abakozi bah'eibikiro

Mumaririze emeeza nk'egi ahabw'ekigombe kyanyu. Kubaasa kushoroora emiringo y'okukuumamu omutindo hamwe n'obwerinzi, mubanze mushoroore omutindo okwerarikirira okuri aha mutindo n'obwerinzi omuri buri murimo 'gw'amaani.

Omurimo	Okwerarikirira okuri aha mutindo hamwe n'obwerinzi	Emiringo y'okukuumamu omutindo hamwe n'obwerinzi	Abarikwetagwa

Ekicweka 4.6

OKWERINDA OBUZIBU



Obwiire : Edakiika 05

Enturikiriro

- Nk'ekitongore ekirikureberera ebintu by'abantu, nimwetaaga kuhamisiriza bamemba baanyu ngu ebintu byaabo ebibatutukire birinzirwe gye.
- Eki nikibaasa kukorwa kurabira omu kwerinda obuzibu kuruga omunda n'aheeru y'ekigombe.

- Okuremwa okwerinda obuzibu nikiretera ebigombe okutaferwa kyonka kwonka nokusinga munonga nibabaasa okutahikiriza ebigyendererwa baybyo.
- Okutataho mutima aha kwerinda obuzibu nikibaasa kurugamu okukinga kw'ekigombe naba memba kufeerwa ebintu byabo.

Ebigyendererwa

Aha muheru gw'ekicweka, abantu nibaija kubaasa;

- Kukyenga amakuru n'enkora y'obuzibu omu bizinesi.
- Kushoroora obuzibu bw'amaani hamwe n'emiringo y'okubwerinda

Ekyokukora 4.6.1

Okushoroora obuzibu hamwe n'okubwerinda.



Obwiire : Edakiika 45

Notisi z'omwegyesa

- Obuzibu nikishoboroorwa nk'enshonga yoona erikubaasa kuretera ekigombe kyafeerwa.
- Obuzibu nibubaasa kuruga aheeru y'ekigombe. Ekigombe nikibaasa kuba kine amaani makye aha kizibu eki ekyokureberaho, empinduka y'ebibarikwenda omu katere, embeera y'ebyobwebembezi omu eihanga n'ebindi.
- Hariho n'ebizibu ebindi ebirikuruga omu kigombe nka; bamemba okutakozesa obuhereza bw'ekigombe, bamemba okutejumbira mu nkiiko z'ekigombe hamwe n'emirimo y'ekigombe, ekigombe okutebemberwa kurungi nebindi
- Ekigombe nikyetaaga kumaraho ebizibu ebi, okumaraho ebizibu nikimanyisa okukyenga, okucencura hamwe n'okukora kyoona ekirikubasika kwongyera okuhangaara kwa bizinesi hamwe n'okukyendeza okugwa.

AMATEMBEZO

Eitembezo ry'okubanza: *Nk'ekigombe, muteekateekye aha bintu byoona ebirikubaasa kugyenda kubi omukigombe.*

- Mubhandiikye omu kanyiriri k'okubanza (Edakiika 120)
- Mureebe ahakubasika kwabyo kubaho. (Edakiika 05)

Eitembezo rya kabiri: *Ebirikubaasa kukira kubaho*

- Ebirikubaasa kubaho
- Ebitarikubaasa kubaho
- Yoreka akabi nainga akarungi aku kiine aha kigombe (Edakiika 05)

Eitembezo rya kashatu : Ni kibi munonga

- Ni kibi
- Tikiri kibi
- Shoroora eki mwakubaasa kukora kukizibira kubaho nainga kukyabaho eki mwakubaasa kukora kukyendeza akabi kakyoy. (Edakiika 15)

Okwecumintiriza aha buzibu hamwe n'okubukyendeza.

Obuzibu	Okubaasa kwaija kubaho	Ekyakubaasa kurugamu bwabaho	Measures to prevent from happening and/or reduce
Omuguzi kutuguraho	Nikibaasa kubaho	Ni kibi munonga	• Ekiragiro ngu tihariho muguzi omwe oshemereire kurenzaya aha buweka 35 ahari kikumi (35%) bw'ebiguziibwe. Eki nokwetangira okwekwata aha muguzi omwe (otariteka amahuri gaawe omu kiibo kimwe). Eki nikyeija kukyendeza ekizibu ky'okweyendeza. • Ekigombe nikyeija kutaho enkoragana hamwe n'ebigombe ebindi ebiri omu bizinesi erikushushana kubagana aha birikufa omu katara ,kukora hamwe emirimo y'okuranga, kuyambana omu kuhikiriza obwingi n'ebindi. • Okuhurikizana n'abaguzi kubaasa kutebereza empinduka. • okugumizamu kutunguura ekyamaguzi hamwe n'akatare • Okuhangutsya omubaro gw'abaguzi kurabira omu kwongyera esente omu kuranga ebintu hamwe n'obuhereza ebirikuhebwazo ekigombe. • Kyagira ngu kyabaho eshaaha egyo murekyere aho okushohozza mpaka ahimurafunire abaguzi abatsya. Kyaba kitarikubasika, muronde emiringo y'okwihamu ebyamaguzi ebyahezamu obwiire na munonga byaba nibizunda nainga mwongyere kutuura kwabyo kyaba nikibasika.

Ekicweka 4.7

EMBARIRA Y'EBYOBUREBEREZI

Enturikiriro

Ekicweka ky'embaririra y'ebyobureberezi nikishoboroora oku bizinesi eraije kukorwa. Nikigaruka kishoroora ebikozesibwa by'abantu hamwe n'obukugu obu bizinesi erayetage kubaasa kuhikiriza obwetaagi bw'abaguzi.

Session objectives

By the end of this session, participants should be able to:

- Describe and illustrate the structure of the operations of the group business
- Identify the likely human resources and skills set required of each
- Come up with a brief job description of each worker in the group business



Time: 5 minutes

Ekyokukora 4.7.1

Okukora orupapura rurikworeka oku murikukuratana.



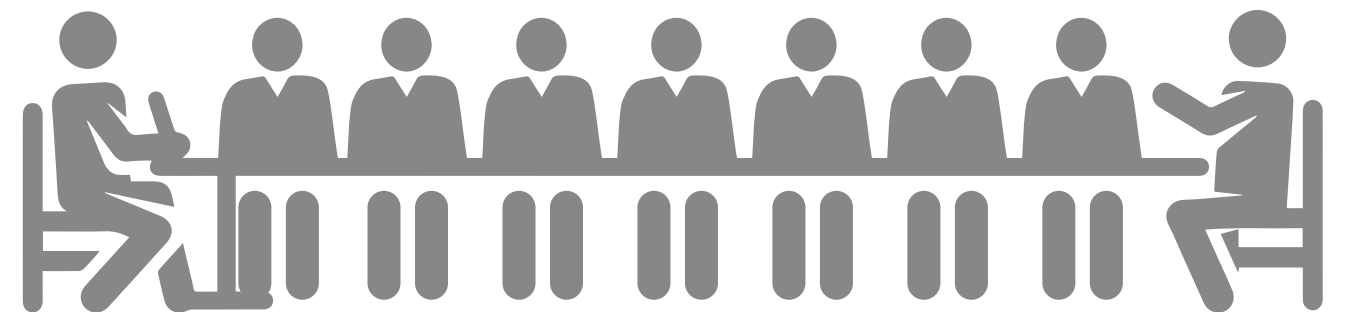
Obwiire: Edakiika 15

Omwegyesa :

- Abuuze abanyakigombe na munonga abebembezi kushoboroora oku eby'obwebembezi hamwe n'empurizagana biri omu kigombe na munonga ahabwa bizinesi.
- Aha rupapura nainga ekitabo muteere okumurikukuratana.
- Omwegyesa nateera omuringo oguhikire kuhendera ekicweka.

Ekishushani ky'ekitongore n'ekishushani ekirikworeka oku bizinesi eyombekirwe (eri). Nikiterwa orikukozesa obubokisi oburimu emirimo eyimurikukora hamwe n'obumanyiso oburikworeka akakwate akari ahagati y'abarikubakurira hamwe naabo abubarikwebembera.

Ekyokureberaho ekishushani ky'enkuratana nikyorekwa ahaifo.



Orukiiko rwabamemba boona

Harimu abo boona bamemba b'ekigombe abashashwire n'abehandikisize omubutongore.



Akakiiko

(abebembezi abaronzirwe kwongyerayo hamwe n'okureeba emirimo y'ekigombe.



Obukiiko obukye hamwe n'abakozi:

Abanyakigombe nibekoramubukye kubaasa kuhagira emirimo y'ekigombe hamwe n'okurambura abakozi.

Ekyokukora ky'ekigombe

1. Hati muteere hamwe ekishushani ky'enkuratana ky'ekigombe kyanyu.
2. Okugaruka omu mbaririra y'enshohoza hamwe n'emirimo nebaasa kubayamba kushorora abakozi abumurikwetaaga.
3. Kumuraheze muti kushorora emirimo eyimurikwenda, aho musharemu ahari noha orarete amakuru owoha.

Ekicweka 4.8

OKUKORA EMBARIRA YEBY'ESENTE.



Obwiire: Edakiika 05

Enturikiriro

- Ekicweka ky'embarira yeb'y'esente y'enteekateeka y'obushubuuze nehereza omubwijwire oku bizinesi ereije kugoba. Nimweija kugaruka mwetaagye kuhereza enteekateeka ezireije kworeka ngu bizinesi neyija kukorera aha sente z'okutandikanisa mpaka aherakorere eigoba. Omubugufu, omu kicweka eki nimuragirwa kworeka ngu bizinesi eteekateekirwe n'ekyokutamu esente kirugi.
- Nimugaruka mwetaaga kworeka aha esente ezirikwetagwa kutandikaho bizinesi n'okumurabaase kurundana zoonza ezirikwetagwa. Nobumurabe mwaherize kukishomaho omu mutwe gwakashatu, nikihaburwa ngu mugarukye murabe omu mihendo y'okutandikaho bizinesi yoonza mutakaherize imbarira ya bizinesi

Ebigyendererwa

Aha muheru gw'ekicweka, abantu nibaija kubaasa:

- Kwecumintiriza n'okushorora oku bizinesi ereije kugoba.
- Kukora enteekateeka oku bizinesi ereije kugumizamu.
- Kumanya esente z'okutandikanisa ezirikwetagwa bizinesi yaba etakakozire eigoba hamwe n'okumanya nizinganaki ezirikwetagwa kutandikaho bizinesi.

Ekyokukora 4.8.1

Okutebekanisa orukarara rw'emirimo/ enkora.



Obwiire : Edakiika 30

Omwegyesa;

- Abuuze abantu aha kibarikukya aha kigambo " enkarara z'entatsya"
- Arikukozesa ebyokureberaho bya burijjo, ashoboroore amakuru g'orukarara rw'entatsya hamwe nekirikusangwamu.
- Ahereze ekyokureberaho ky'ekihandiiko ekyo ahabwa abashomi kukuratira n'okwegyeraho, ashabe okukozesa ebyokureberaho.
- Ahereze ekigombe omurimo gw'okukora ekihandiiko ky'entatsya kurugirira aha bizinesi y'ekigombe.

Orukarara rw'entatsya nainga orukarara rw'enkora ahabwa bizinesi ntsya nikyoreka esente ezi bizinesi erabaase kutatsya nari kufeerwa omu bwiire obwahebwayo. Nikyoreka entebereza ya byoonza ebizubwe, emihendo y'ebyamaguzi nainga obuhereza obuguzibwe, ezishohozibwe omu kukora bizinesi hamwe n'enshangiri (amagoba) ekoziro aha bwiire obwahebwayo.

Okutebekanisa orukarara rw'enkora, nimwetaga kuba nimumanya kubara enshangiri (amagoba) hamwe n'okuferwa. Mwaherize kukishomaho omu kyokukora 4B omu mutwe gwakabiri. Ahabw'ekyokukora eki, nimweija kwetaga kugaruka omu bishohozibwe ebyenyima reero mubihandikye omu rukarara rw'enkora.

AMATEMBEZO

Eitembezo ry'okubanza: *Ekyokureberahokyo rukarara rw'enkora. (Edakiika 10)*

Orukarara rw'enkora rw'ekigombe ky'abahibngi ba muhogo kuruga omu kwezi kw'okubanza (biruuru) kuhitsya okweikumi n'eibiri (muzimbezi) 2019.

Ebirikwetagwa	akacweka	Obwingi bw'obucweka	Omuhendo gwa buri kacweka	Esente (000)
Entatsya: esente zishashwirwe ahabw'obuhereza bwanyu nainga entatsya. Ezeihirwe omu muhogo	Tani (metric ton)	1,800	200	360,000
Enshohoza				
Enshohoza : Esente ezitirwemu/ ezishohozibwekubaasa kureeta entatsya				
Ebikora				
Muhogo esikire	Metric ton	4,500	50	225,000
Enshaho	Pieces	6,000	0.2	1,200
Salaries/Wages				
Omushatuzi w'engaro	tani	1,500	4	6,000
Orikukozesa ekyooma	Omuntu okwezi	12	375	4,500
Orikwozya	Omuntu okwezi	12	200	2,400
Abarikwanika (abantu 05)	Omuntu okwezi	60	200	12,000
Abarikureberera ahokubiika	Omuntu okwezi	12	375	4,500
Receiving Clerk	Omuntu okwezi	12	200	2,400
Bookkeeper	Omuntu okwezi	12	200	2,400
Cashier	Omuntu okwezi	12	350	4,200
Manager	Omuntu okwezi	12	500	6,000
Social security benefits	Omuntu okwezi	12	500	6,000
Obuhereza n'enshozo endiijo				
Amashanyaraze	Omwezi	12	50	600
Amaizi	Omwezi	12	25	300
Eby'entambura	Turipu	12	200	2,400
Enshohoza endiijo	Omwezi	12	100	1,200
Eshohoza yoona				281,100
Entatsya yoona (omugaite gw'entatsya – enshohoza yoona)				78,900
Emishoro mikye Amagoba waheza kushashura emishoro				Entatsya yoona Emishoro mkikye

Ekicweka 4.9 OKUTEBEKANISA ENTEEKATEEKA Y'ESENTE OKUZIRATAMBURE.



Enturikiriro

Enteekateeka y'esente okuziratambure n'omuhendo gw'esente ogu orikuteekateeka kweija omu bizinesi yaawe n'esente ezirabe nizishohora kuruga omu bizinesi. Enteekateeka egi neyamba kumanya okuhikirira kw'ekigombe ,ekikuru munonga kyaba nikbaasa kushashura zoonza ezirikwetagwa kushohoza ekyamaguzi nainga obuhereza hamwe n'emirimo yoona ya bizinesi.

Orukarara rurikworeka entambura y'esente nirurambura entambura y'esente omu bwiire obwaherezibwayo (omwaka, kimwe kyakana ky'omwaka, omwezi) kandi nikyoreka esente ezoyine omungaro omu bwiire obuherezibweyo. Nikigaruka kyoreka yaaba omwanya gw'esente gweyongyeire na gweyongyeire na zingahi omu bwiire obuherezibweyo (ekyokureberaho aha kutandika kwa bizinesi hamwe na hahwaho emyeezi ikumi n'eibiri erikukora).

Ebigyendererwa

- Aha muheru gw'ekicweka, abantu nibaija;
- Kukyenga purojekiti y'entambura y'esente
 - Kushoroora ebikozesibwa ahabwa buri eitembezo ry'okutamburizaho esente kurugira kimwe ahari esente ezibahingiise.
 - Kwegu omugasho gw'okuteekateeka entambura y'esente omu kushohoza ahabw'embarira.
 - Kukora hamwe n'okukozesa ebihandiiko by'entambura y'esente ahabwa bizinesi zaabo.

Omwegyesa;

- Ayanjura ekyokukora, ashoboroore amakuru arikukozesa ebyokureberaho ebibarikumanya nk'omurimo gwokushohoza ekicoori kuruga aha kuhinga omusiri kuhitsya aha kuguza ahu emirimo yoona ekozirwe bwanyima yokuguza n'enshozo reerookuguzahamwenokufunaesenteezirizon'entatsya.Kurugiriraahabyokureberaho bya sizoni z'okushohoza, yoreka ngu abahingi nibetaga kumanya ekirikwetagisa esente na nka ryari; okutebekanisa omwanya,embibo,okwombera,omuringo gw'okusharuura

batakagurize hamwe n'okufuna esente nahabwekyo nibetaga kubarira.

- Ahendere ekicweka arikuhajaana omugasho n'ekyetaago kyokugira ebihandiiko by'entambura z'esente ahabwa bizinesi y'ekigombe hamwe n'emikorere yobuhingi y'omuntu buntu.
- statements both for the group business and individual farming practices.

Ekyokukora 4.9.1

Okukora orukarara rw'entambura y'esente ahaw'ekishushani ky'entambura y'esente ahabwa bizinesi y'ekigombe.

ENTATSYA

Esente nizeija zita omu bizinesi yanyu?



Okushohoza n'okuguza ebyamaguzi



Okuherezayo obuhereza



Okweguza



Okufuna obuyambi

ENSHOHOZA

Esente niziruga zita omu bizinesi yanyu?



Okugura ebikora



Okushashura emishaara y'abakozi



Okushashurira eby'entambura hamwe n'obundi buhereza.



Okupangisa ahokukorera

Eki n'ekyokukora ky'ekigombe. Mukore amatembezo nkoku garikushomwa.

EKIGOMBE KY'ABAHINGI BA MUHOGO

Enteekateeka y'entambura y'esente kuruga omu mwezi gwa biruuru (January) kuhitsya muzimbezi (December) 2019

Particular		Jan	Feb	Mar	Apr	May	June	July	Aug	Sept	Oct	Nov	Dec
Esente z'okutandika; Koporora esente eziwaherukireho omu mwezi oguhweire			1,675	8,350	14,725	21,400	28,075	31,750	38,425	45,100	55,450	62,125	
Entatsya	Eziheirweyo bamemba Obuyambi	20,000											
	Ezeihirwe omukuguza muhog	15,000											
	reeba aha kihandiiko ky'entatsya		30,000	30,000	30,000	30,000	30,000	30,000	30,000	30,000	30,000	30,000	30,000
Entatsya yona Gaitamu emihanda y'okutahizamu esente		35,000	31,675	38,350	44,725	51,400	58,075	61,750	68,425	75,100	78,775	85,450	92,125
Enshohoza	Ebikora	18,850	18,850	18,850	18,850	18,850	18,850	18,850	18,850	18,850	18,850	18,850	18,850
Hereza enshohoza	Emishaara	4,200	4,200	4,200	4,200	4,200	4,200	4,200	4,200	4,200	4,200	4,200	4,200
erikuteekwateekwa	Obuhereza	275	275	275	275	275	275	275	275	275	275	275	275
Rebeera aha nshohoza	Okukanika			300			300			300			
eri omukihandiiko	Ebikozesibwa	6,000											
ky'entatsya	Okwombeka	4,000											
Enshohoza yona Yoreka okumurikuteekateeka kushohoza esente –													
reeba aha rukarara rw'entatsya		33,325	23,325	23,325	23,325	23,325	23,325	23,325	23,325	23,325	23,325	23,325	23,325
Entambura y'esente yenyini		1,675	8,350	14,725	21,400	28,075	31,750	38,425	45,100	48,775	55,450	62,125	68,800

Okutunguura bizinesi y'ekigombe: enteekateeka z'entambura y'esente ahabwa jan kuhitsya dec 2019

Particular		Jan	Feb	Mar	Apr	May	June	July	Aug	Sept	Oct	Nov	Dec
Esente z'okutandika; Koporora esente eziwahererukireho omu mwezi oguhweire													
Entatsya	Eziheirweyo bamemba Obuyambi Ezeihirwe omukuguza muhog reeba aha kihandiiko ky'entatsya												
Entatsya yoona Gaitamu emihanda y'okutahizamu esente													
Enshohoza	Ebikora												
Hereza enshohoza	Emishaara												
erikuteekwateekwa	Obuhereza												
Rebeera aha nshohoza	Okukanika												
eri omukihandiiko	Ebikozesibwa												
ky'entatsya	Okwombeka												
Enshohoza yoona Yoreka okumurikuteekateeka kushohoza esente – reeba aha rukarara rw'entatsya													
Entambura y'esente yenyini													

Ekyokukora 4.9.2

Okutebekanisa orukarara rw'entatsya hamwe n'enshozoza Ebigyendererwa

Aha muheru gw'ekicweka, abantu nibajja;

- Kukyenga amakuru g'orukarara rw'entatsya hamwe n'enshozoza , n'enkora yarwo.
- Kubaasa kushoroora n'okutanisa ebirikushangwa omu rukarara rw'entatsya hamwe n'enshozoza.
- Kuherezayo obwengyea aha kukora orukarara rw'entatsya hamwe n'enshozoza.



Obwiire : Edakiika 30

Omwegyesa;

- Ayanjire ekyokukora arikubuuza abantu orahurireho orukarara rw'entatsya hamwe n'enshozoza.
- Ashoboroore kandi anywanise n'ebyokureberaho ebya burijjo.
- Ayorekyerere ekigombe kurabira omu byokureberaho bitarikushushana ebintu bikuru ebirikushangwa omu rukarara rw'entatsya hamwe n'enshozoza n'okubarikurukora.
- Arikukoresa ekyokureberaho akore orukarara rw'entatsya hamwe n'enshozoza.
- Ashabe kandi ayorekyerere ekigombe kukora orukarara rwakyo rw'entatsya hamwe n'enshozoza.

Notisi z'omwegyesa

Nobu orukarara rw'entatsya rurikworeka okutatsya nenki, orukarara rw'entatsya hamwe n'enshohoza nirworeka esente zoonza z'ekigombe. Orukarara rw'entatsya hamwe n'enshohoza nirugaita burikimwe eki ekigombe kiine, rwiha amabanza, rworeka ekyarugamu nk'ebintu byenyini ebi ekigombe kiine. Orukarara rw'entatsya hamwe n'enshohoza nirumurika omwanya gw'ebyesente za bizinesi aha bwiire obuhirweyo (ekyokureberaho aha muheru gw'omuka)

Entatsya	Neyingana	Amabanja	Ogaitsireho	Emigabo
Eky'omugasho eki ekigombe kiine		Esente ezi bizinesi erikubanza abantu nainga za bizinesi ezindi.		Emigabo y'abamemba omu bizinesi
Esente eziriho nainga eziri omu banka ,n'okushashurwa okumwine kufuna		Esente ezi bizinesi eyine		Esente ezokutandika kuruga omu bamemba, obuyambi
Ebikora hamwe n'ebikozesibwa ebiriho, okwombeka, ekyeiruka		Esente ezeguzibwe		Enshangi yenyini

Amatembezo

Eitembezo ry'okubanza : Shoma kandi oyetegyerere ekyokureberaho. (Edakiika 10)

EKIGOMBE KY'ABAHINGI BA MUHOGO

Entatsya:		Amabanja hamwe n'emigabo y'abamemba	
handiika ebintu byoona ebi bizinesi yafunire n'omuhendo ahari 31/12/2019		Amabanja Handiika amabanja goona ahari 31/12/2019	
	73,900	Akaunti zokushashuraLoans	-
Esente eziriho	10,000		-
Ebikozesibwa	30,000	Amabanja goona	-
Okushashura ebyaretsirwe omu muzimbezi			0
		Emigabo y'abamemba: esente ezabeire kiri omu bizinesi ahari muzimbezi 2019	
		Esente z'okutandika;	35,000
		Ezihirweyo bamemba, obuyambi	78,900
		Enshangi yenyini ahabwa 2018	113,900
Entatsya yoonza		Omuagite	

Ekicweka 4.10

EBIRIKUKWATA AHA BIZINESI OMUBUGUFU



Obwiire : Edakiika 05

Enturikiriro

Obu n'obufunze bwa buri kacweka k'embarira ya bizinesi. Nk'okukirikworekwa omu kicweka ky'okubanza, eki nikyo kicweka ky'okubanza ky'embarira ya bizinesi kwonka eki nobaasa kukimaririza bwanyima y'ebicweka ebindi. Kishemereire kuba kigufu kirikushoboroora aha bizinesi y'ekigombe erakwate amaisho g'omushomi hamwe n'okumuha amaani g'okweyongyera kukishomaho.

Ebigyendererwa

Aha muheru gw'ekicweka, abantu nibajja;

- Hereza ebicweka by'amaani omu mbarira ya bizinesi ebyine kuba omu bugufu bw'akakiiko.
- Yihamu omubufunze amakuru agari omu bicweka by'embarira ya bizinesi kubaasa kukora akakiiko akafundize.
- Kukora akakiiko ahabw'embarira ya bizinesi y'ekigombe.

Ekyokukora 4.10.1

Okuhandiika ebirikukwata aha nkora ya bizinesi omu bugufu.



Obwire : Edakiika

Omwegyesa:

- Ayanjire omutwe arikubuuza abantu baaba haine ekibarikumanya aha kakiiko omubugufu.
- Yikiriza ebigarukwamu byoona reero ohendere orikushoboroora amakuru hamwe n'enkora y'akakiiko omubufunze.
- Abantu barabye omu kyokukora ky'eitembezo ry'okubanza ry'ekyokureberaho

- ky'akakiiko omubufunze omu kugyendera aha bicweka by'embarira ya bizinesi.
- Abantu ababaganisemu omu bukoro bwa babiri kuza ahari bashatu nainga bana kuhajaana n'okumaririza ebicweka kurugirira aha makuru hamwe na bizinesi y'ekigombe.

Notisi z'omwegyesa

Omuringo gwanguhi gw'okuhandika akakiiko omubufunze n'okugaruka omu mbarira ya bizinesi hamwe n'okuhandiika sentensi emwe neinga ibiri kubaasa kufunza buri kicweka.

AMATEMBEZO

Eitembezo ry'okubanza: Shoma kandi ogarukye omu kyokureberaho. (Edakiika 10)

Ekyokureberaho ky'ebirikukwata aha nkora ya bizinesi omubugufu.

Ekyokureberaho ky'ebirikukwata aha nkora ya bizinesi omubugufu.

Eiziina ry'ekigombe: Ekigombe ky'abahingi ba muhogo

Omwanya :

Ekigombe kyaitu kiri omu (eiziina ry'ekyaaro) ekyaaro ekirikusingayo kushohoza muhogo omu eihanga.

Bamemba :

Abahingi ba muhogo nka 200 borekire ekiteekateeko kyokutaaha omu kigombe. Eki nikyoreka obucweka nka 40 ahari kikumi bw'enamba yona y'abahingi ba muhogo omu kyanga. Nituteekateeka ngu bamemba nibaija kweyongyera n'obucweka 5 ahari kikumi (15%) buri mwaka.

Ekyamaguzi (ekihingwa) nainga obuhereza hamwe n'emigasho.

Ekigombe nikyeija kukozeza emizi ya muhogo kuruga omu bamemba baakyo kigihinduremu ebishate by'omutindo ebishubwire n'ebitashubwire ahabwa kampuni. Ebishate bya muhogo ebishubwire nibyeija kuherezibwayo omu mwaka gwakabiri gwonka kuhereza ekigombe obwiire bwokufuna esente z'okugura ekyooma ky'okushubuza muhogo.

Obwingi :

Ahabw'omwaka gw'okubanza, tushohwize ebishate bya muhogo birikwingana 1,800MT.

Nituteekateeka kwongyera okushohoza n'obucweka 5 ahari kikumi (5%) buri mwaka.

Omuringo gw'okushohoza :

Nitweija kutunguura omutindo gw'obuhingi omu bamemba baitu kugira ngu tubaase kuherezayo omu omwaka gwona hamwe nokugira emizi ya muhogo etarimu mibazi. Okushohoza nikweija kuba okwekicweka ebyooma n'ekindi abantu.Eikorero ryaitu niryeija kwikirizana n'enkora nungi yokushohorezamu, oburinzi bw'abakozi nibweija

kwebembezibwa.

Abaguzi: Ekigombe nikyeija kwikiriza kuhereza ebyooma bishatu byokukora ebyokurya by'amatungo. Omu kyanga, obwetagi bwoona bw'ebishate bya muhogo ni nka 200,000 MTburi mwaka. Omwanya gw'okuherezayo ni nka 50,000 MT buri mwaka.

Obwebembezi/ obureberezi:

Abatandikireho ekigombe nibeija kurambura enkora y'eikorero. Nitweija kufuna maneja w'okureberera n'okurambura emirimo ya buri eizooba. Abakozi baitu nibeija kutendekwa omu mikorere mirungi, oburinzi bw'abakozi hamwe n'ebyamagara.

Enteekateeka y'ebyesente:

Nitweija kwetaga shilling 35,000 kutandikaho bizinesi yaitu. Ezokuruga omu bamemba niziteekwateekwa kuhika shilling 20,000. Nituteekateeka kukorayo okurundana shillingi 15,000 ezitsigaire. Entatsya y'omwaka ebaririrwe ahari shillingi 360,000 n'enshozo yokwingana shilling 282,500. Enshangi ebaririrwe omu mwaka (amagoba) ni shilling 77,500 (hatakeihirweho omushoro)

Eitembezo rya kabiri:

Muhandiikye ebirikukwata ahambarira yanyu ya bizinesi. Mureebe omu bikozeisibwa byanyu omu bicweka ebyarugaho kubaasa kwijuzza omu nyorekyerero egi ahaifo. Hereza bamemba babiri nari bashatu kukora ahari buri mutwe. (Edakiika 20)

Ekyokukora 4.11.1

Ekyokureberaho ky'ebirikukwata aha bizinesi omubugufu

Eiziina ry'ekigombe
Omwanya gw'okukoreramu
Bamemba

Ekyamaguzi/ obuhereza hamwe n'emigasho
Obwingi
Omuringo gw'okushohoza
Abaguzi
Obwebembezi /Obureberezi
Enteekateeka y'ebyasente

Ebigarukwamu:

Ekishushani ky'okubanza: Ebirikukwata aha bizinesi

Ekishushani kyakabiri: Embarira y'esente

Ekishushani kya kashatu: Embarira y'akatare

Ekisushani kya kana: Embarira y'enkora

Ekishushani kyakataano: Embarira y'obwebembezi

Ekishushani kya mukaga : OKureberera obuzibu



**OMUTWE
GWA
KATAANO**

**ENSHUSHA
Y'EKIGOMBE**

Module overview

- Omu mutwe ogu, abarikukyejumbiramu nibaija kwegha aha kigombe okukishemereire kwombekwa n'okurebererwa kubaasa kuhikiriza gye imbarira ya bizinesi.
- Nibaija kugaruka bashoboroore ekyapa ekitebekanisibwe ngu baherize kukora omu kicweka ky'enteekateeka y'obwebembezi y'embarira ya bizinesi.
- Nibaija kutaho ebiragiro ebirikwetagisa kureberera kurungi ebintu by'ekigombe hamwe nebya bamemba bakyo.

EKICWEKA 5.1 ENSHUSHA Y'EKIGOMBE KY'OMUHINGI



Obwiire : Edakiika 05

Ebigyendererwa

Aha muheru gw'ekicweka, abarikukyejumbiramu nibaija kukyenga;

- Ebicweka by'amaani omu kigombe kyomuhingi
- Omugasho gwokugira eitongore bitarikushushana omu kigombe

Obutumwa bukuru

- Ekigombe ekyombekirwe gye nikiteekwa kugira ebitongore bitari bimwe na bimwe ebyiine emirimo n'obujunanizibwa obushobororiwe kurungi.
- Ahabw'okukora kurungi kw'ekigombe, buri kitongore nikiteekwa kukyenga n'okukora emirimo yakyo.

Ekyokukora 5.1.1

Ebitongore by'amaani omu kigombe



Obwiire : Edakiika 30

Eitembezo ry'okubanza: Buuza abantu;

- Kuhereza ebitongore bitari bimwe na bimwe ebi ekigombe kishemereire kuba nabyo kyaza kukora kurungi.
- Kushoboroora omugasho gw'okugira ebitongore bitarikushushana omu kigombe ky'abahingi.

Notisi z'omwegyesa

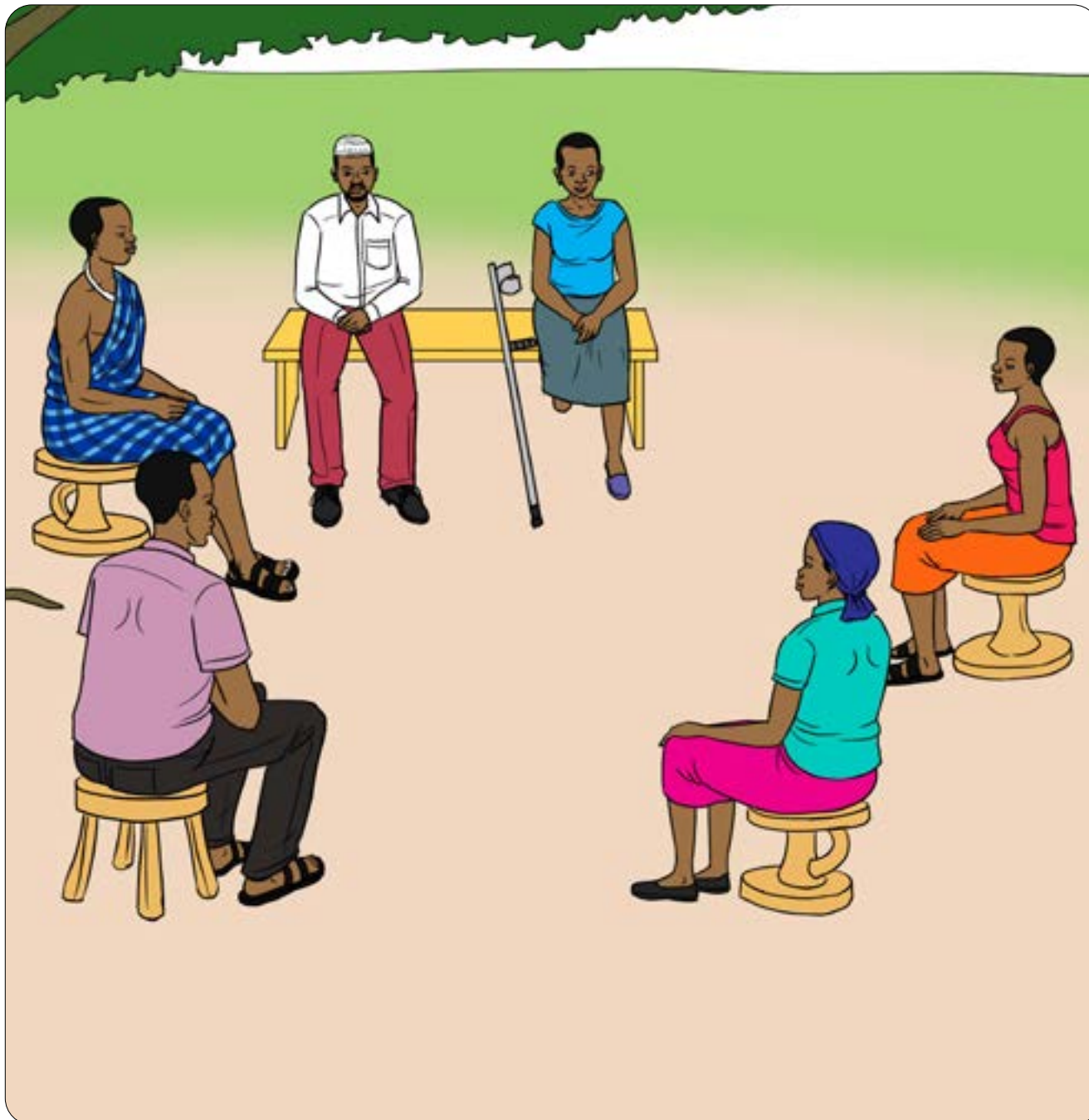
Ebitongore by'amaani by'ekigombe ky'abahingi ni:

- a. Orukiiko rwaba memba boona
- b. Akakiiko akakuru hamwe n'obukiiko obukye



Orukiiko rwaba memba boona.

- Orukiiko rwaba memba boona nirukorwa bamemba abashashwire zikahwayo.
- Aba nibeetwa aha mikoro y'omutaano kukora okusharamu kw'amaani nka; okuteera akaruru okuronda abebembezi, okwakiira bamemba abatsya, okuhamisiriza imbarira ya bizinesi n'engyenderwaho y'ekigombe hamwe n'okwakiira imbarira y'enkora.
- Nka bakama b'ekigombe, bamemba nibo barikusharamu. Okusharamu / okucwamu nikukorerwa omu nkiiko z'aba memba boona.
- Bamemba nibareberera ekigombe kyabo kurabira omu 'kakiiko akubarikwerondamu.



Akakiiko hamwe n'obukiiko obukye.

- Akakiiko nikatekaho ebiragiro ebirikwetaga kuhamisirizibwa bamemba kurabira omu omurukiiko rwaba memba boona.
- Akakiiko nikakora obukiiko obukye oburikwebemberwa obumwe bamemba b'akakiiko nainga kuronda bamemba abandi b'ekigombe kuba nibo babwebembera.
- Bamemba abandi nibakira kubetagira omu bukiiko obukye.
- Ekigombe kuhangura nikirugirira aha nkwatanisa yaba memba hamwe n'akakiiko n'obukiiko obukye.

Notisi z'omwegyesa

Omugasho gwokugira ebitongore bitari bimwe na bimwe omu kigombe ky'omuhingi.

- Okwahukanisamu emirimo n'obujunanizibwa. Buri kitongore kiine emirimo n'obujunanizibwa butarikushushana bwokuherezayo ahabw'obuhanguzi bw'ekigombe.
- Okukoresa kurungi ebikora. Akakiiko nikajunanibwa aha kurundana ebikora kandi keine kwanjurira bamemba omu rukiiko rwaba memba boona. Okwongyerera aha byaharuguru, nikikyendeza okukyupura kw'ekyokukora. Buri kakiiko akakye nikakora emirimo yako ekaheirwe.
- Okukyebera n'okuringaniza: Ebitongore bitarikushushana byiine obushoborozi bw'okurambura emirimo y'endiyo bitongore hamwe n'okutangira ebikorwa ebitarikuhikaana n'ekigyendererwa ky'ekigombe/ ebitarikugyendera aha ngyenderwaho y'ekigombe.
- Okweyikirizamu. Bamemba kuza aha bukiiko bukye butari bumwe na bumwe, nikibaretera kuhurira nk'abakama b'ekigombe, baikirizibwa hamwe n'okweyikirizamu.
- Okukyendeza okutongana ahagati y'abamemba ahabwokugira ngu ebitongore bitarikushushana byiine emirimo etarikushushana.
- Nikiyamba aha ntaro z'okweyendeza; buri kitongore kiine emirimo yakyo nk'oku erikworekwa omu ngyenderwaho y'ekigombe nahabwekyo ekyokukora habiri nikiba kyakyzendezibwa.
- Nikitunguura obukozi hamwe n'obuhereza burungi. Ahabwokugira ngu buri memba omu kigombe ayine omurimo gw'okuhikiriza, nibaija kufuba kuhikiriza emyoga yaabo.
- Nikitunguura imbarira ahakugira ngu ebitongore bitari bimwe na bimwe byeine kwanjurira ebindi bitongore ekyokureberaho akakiiko nikanjurira orukiiko rwaba memba boona obwe obukiiko obukye burikwanjurira akakiiko, nikibaretera boona buri omwe kufayo ahari mugyenzi we.

Ekyokukora 5.1.2

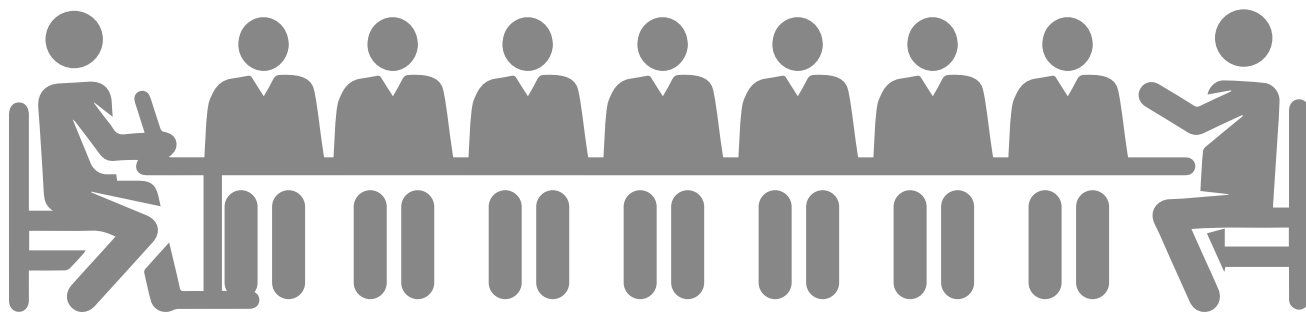
Okukora ekyapa ky'enshusha y'ekigombe



Developing an organisation chart

Ensusha y'ekigombe kyomuhingi

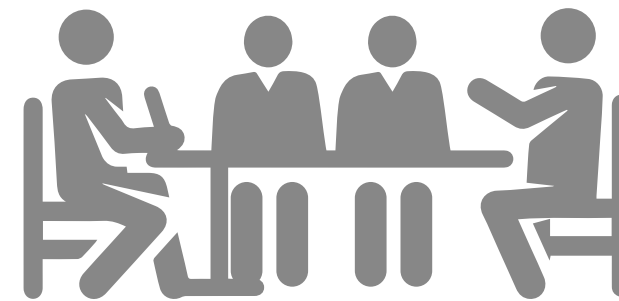
Orukungaana rw'aba memba boona



Bakama b'ekigombe:

Nibahagira ekigombe omu kwehayo hamwe n'okuherezayo esente. Ekitongore ky'ahaiguru n'obushoborozi bw'ahamuheru omu kusharamu hamwe n'okuhamisiriza ebiragiro n'embarira y'ekigombe.

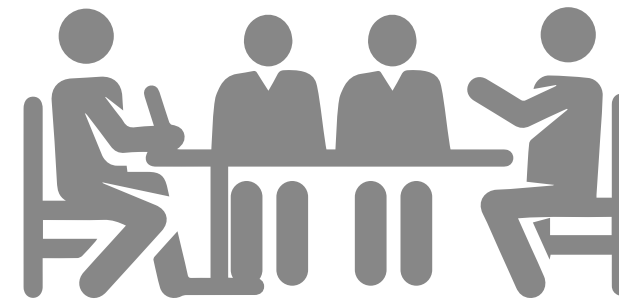
Akakiiko akakuru



Baronzirwe bamemba kuruga omu bamemba:

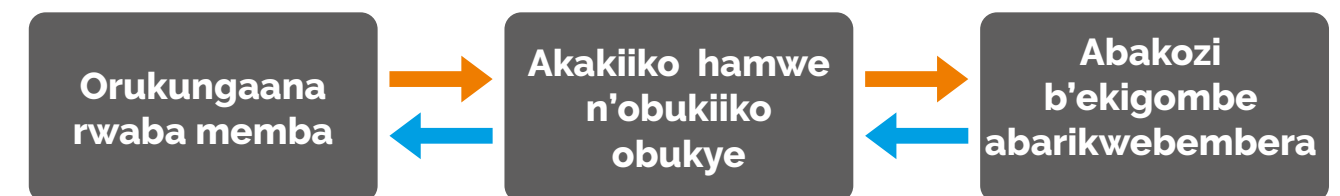
Nibakora ebiragiro by'ekigombe kugyenderaho, baronda bamemba b'obukiiko butari bumwe na bumwe, baraba omu mbarira n'emiringo y'esente hamwe n'okworekyerera ekigombe aha bigyendererwa byakyo byoona.

Batorainwe akakiiko:



Batorainwe akakiiko:

Nibajunaniwa ahaby'okukora ebibarikebwa akakiiko hamwe n'emirimo ya bri eizooba y'ekigombe kurugirira aha bigyendererwa byakyo.



Ekicweka 5.2

BAMEMBA HAMWE N'ORUKUNGAANA RWA BOONA



Obwiire : Edakiika 05

Session overview

- Nk'okumwaruga kwegu omu kicweka 5.1, orukiiko rwabamemba boona nikyo kitongore kirikukirayo omu kukora okusharamu omu kigombe ekiine obushoborozi bw'aha muheru aha nshonga z'obwebembezi bw'ekigombe.

- Orukiiko rwabamemba boona nirukorwa bamemba abaine emitwe erikukora kurungi.
- Kuba omumbera nungi, memba shemereire kwikirizana n'emirimo hamwe n'obujunanzibwa nk'oku bihandikirwe omu ngyenderwaho y'ekigombe. Omu kicweka eki, obugabe hamwe n'emirimo yabamemba nibyeija kukorwa. Ebirarugyemu nibyeija bwanyima kukora ekicweka ky'ebiragiro by'ekigombe nainga engyenderwaho

Ebigyendererwa:

Aha muheru gw'ekicweka, abantu nibaija kubaasa;

- Okukyenga obugabe bwaba memba.
- Kushoboroora obujunanzibwa bwaba memba.
- Kuhajaana emigasho y'okugira orukiiko rwaba memba boona.

Obutumwa bukuru:

- Obugabe nibufunirwa aha kwakirwa hatarimu kushoroora.
- Obugabe bwaba memba nikimanyisa ebiragiro by'ekikwikirizibwa naina kurugirira ahari bamemba nk'omu ngyenderwaho y'ekigombe.
- Omu kyokukora eki, nimweija kureeba aha bugabe bwaba memba oburikwetagisa kubaasa kufuna bimwe aha biteekateeko ahri ebyo ebimushemereire kwongyera omu ngyenderwaho.

Ekyokukora 5.2.1

Okushoroora obugabe bwaba memba



Obwiire : Edakiika 25

AMETEMBEZO

Eitembezo ry'okubanza

Buza abantu kuhereza obugabe bwabanyakigombe. Handiika ebigarukwamu byabo kandi obigyeragyeranise na notisi z'omwegyesa ahaifo.



omwegyesa arikubuuza abahingi obugabe bwabo

Notisi z'omwegyesa

Bumwe aha bugabe bwaba memba

1. Obugabe bw'okuherezayo ebiteekateeko by'okuhajanaho/ kwejumbira omu nkiiko.
2. Obugabe bw'okugambibwa ebirukwata aha kigombe.
3. Obugabe bw'okutera akaruuru.
4. Obugabe bw'okuruga omukigombe ahuyayendera.
5. Obugabe bw'okurondwa kukora aha kakiiko n'obukiiko obukye.
6. Obugabe bw'okukozesa ebintu n'obuhereza bw'ekigombe.
7. Obugabe bw'okuhindura omu ngyenderwaho.
8. Obugabe bw'okufuna okugaruzibwaho.



Obugabe bw'okuherezayo ebiteekateeka by'okuhajana hamwe n'okwejumbira omu nkiiko

Ekyokukora 5.2.2

Okushoroorwa emirimo ya bamemba



Obwiire : Edakiika 20

Obutumwa bukuru

- Hamwe n'obugabe, bamemba baine emirimo n'obujunanzibwa aha rurengo rw'omuntu buntu hamwe naha nkiiko za bamemba boona.
- Emirimo n'obujunanzibwa obu nibigambwaho omu ngenderwaho y'ekigombe.
- Omu kyokukora eki emirimo mikuru yabamemba neija kushoorwa.

Eitembezo ryakabiri

1. Abuze buri muntu kuhandiika hakiri emirimo ebiri n'obujunanzibwa bwaba memba obubakubire nibenda ngu bagaitemu baba nibateekateeka engyenderwaho y'ekigombe kyaabo? (Edakiika 10)
2. Reka buri muntu ashome ebyahandiika kandi ahandiikye ebigarukwamu by'ekigombe omubufunze reero abigyeragyeranisenebyo ebiri omu notisi z'omwegyesa.

Notisi z'omwegyesa

Emwe aha mirimo ya bamemba aha rurengo rw'omuntu buntu.

- Kukozeza obuhereza nainga ebyamaguzi by'ekigombe ekyokureberaho kufuna ebyokutamu kurabira omukigombe hamwe n'okuguriza hamwe.
- Kushashura esente ezikirizibweho hamwe n'ebindi bishare.
- Kwetaba omu kutendekwa kw'ekigombe
- Kwetaba omu kwecumintiriza n'okutoorana obukiiko/ kukoresa obugabe bw'okutera akaruuru.
- Kwikirizana n'ebikozesibwa hamwe n'endagaano (obwingi hamwe n'omutindo)

Emirimo yabamemba omu rukiiko rwa boona

- Kuhamya ebyenyima by'orukiiko oruhweire, imbarira ya bizinesi, okwanjurwa kw'ebyesente, imbarira, enteekateeka y'enkora hamwe n'ebiragiro ebiteirweho akakiiko.
- Okutoorana akakiiko.
- Okwakiira nainga okwanga bamemba abatsya.

3. Eitembezo ryakashatu.

Buza abantu kuherezayo emirimo endiyo eyi barikwikiriza ngu eshemereire kwongyerwa omu ngenderwaho y'ekigombe. (Edakiika 10)

- Handiika ebigarukwamu byabo.

Ekicweka 5.3

OBWEBEMBEZI BURUNGI

BW'EKIGOMBE



Obwiire: Edakiika 05

Enturikiriro

- Ababembezi nibareberera enkora y'ekigombe ahabwa bamemba baky.
- Bamemba nibatamu obwesigye, ebyetago byabo hamwe n'obushoborozi omu beembezi abuberondeire.
- Omu kicweka eki, emirimo hamwe n'obujunanzibwa bw'akakiiko n'obukiiko obukye nibyeija kutekwaho.
- Ebirugwamu by'ekicweka eki nabyo nibyeija kukora omusingye gw'okukorereho engyenderwaho naing ebiragiyo by'omunda by'ekigombe.

Obutumwa bukuru

- Obujunanzibwa n'eirimo y'omutaano eyi akakiiko hamwe n'obukiiko obukye barikuteekwateekwa kukora nk'omugasho gw'emirimo yaabo.
- Obushoborozi bw'okukora omu mwanya gw'ekigombe nibuheba akakiiko nk'ekitongore Atari muntu buntu nk'omunyakakiiko.
- Bashemereire kukorera omuki bamemba barikusinga kukunda.
- Okushoboroora kurungi kw'obujunanzibwa neky'omugasho aha kusingura kw'obukiiko.

Ekyokukora 5.3.1

Ebirikugyenderwaho munonga omu bwebembezi burungi omu bigombe by'abahingi hamwe n'ebitongore.



Obwiire : Edakiika 40

AMATEMBEZO

1. Okushoboroora amakuru g'obwebembezi.
2. Okujumbura obumanyiso bw'obwebembezi burungi.

Obutumwa bukuru

- Obwebembezi n'obujunanzibwa bw'abebembezi.
- Engyenderwaho n'ekihandiiko kikuru kyokworekyerera kuhamya obwebembezi burungi.
- Bamemba ababurijjo bashemereire kukyenga obujunanzibwa bw'abembezi hamwe nokubaretera kubuhikiriza.

Eitembezo ry'okubanza

Buuzabantu;

- Kushoboroora amakuru g'obwebembezi
- Kuhajana aha kiribakukyenga kuruga omu kishushani.



Obwebembezi burungi ahari obwebembezi bubi

Obwebembezi bubi:

Okubiika ebihama, Ebiragiro bigumire, Obushomankuzi, Okubura obwesigwa, Okutahikiriza

Obumanyiso bw'obwebembezi burungi.

1. **Okutamu ekitiniisa ebiteekateeko byaba memba hamwe n'obugabe.** Bamemba boona bashemereire kuhurikirizibwa baaba nibaherezayo ebiteekateeko byaabo



2. **Okwikiriza okwejumbiramu.** Omurukiiko rwaba memba boona, ceyamaani ashemereire kuhiga abanyakigombe boona kugamba aha nshonga eziriyoz nizehajaanwaho / nizegambwaho.



3. **Okugamba amazima hamwe n'embarira:** Omu muringo gwokukwatamu ebintu by'ekigombe, ebintu bishemereire kukorebwa omu mushana bitarikwimutsya okwerarikirira kwoona. Omu kwongerera aha by'aharuguru, hashemereire kubaho omuhanda murungi aha nkozesa y'ebikozesibwa by'ekigombe n'okwanjurira bamemba omu muringo ogurigwe ogurikugyendera aha biragiro ebiteirweho.



4. Okushaba orusa hamwe n'okwikiriza. mutakakozire okucwamu kw'amaani, okubuuza kushemereire kukorwa omu muringo murungi kandi ebigarukwamu byabaingi bishemereire kutebwamu ekitinisa.

Okuhereza abantu obushoborozi: yorekyerera bamemba kukora emirimo yaabo kandi obaikirize kugikora hatarimu okuteganisibwa

Okuhikiriza n'okubaasa: Maririza ekigyendererwa ekiteirweho omu bwiire obuteirwehon aha muhendo gw'ahansi munonga otatahirize omutindo gw'ekigarukwamu.



Obwebembezi obweine ekigyendererwa. : Obwebembezi oburikuranzya hare ahabw'ekigombe hamwe n'okukiteekateekyera kurungi

Okwingana . Emiringo, ebiragiho hamwe n'emihanda eteirweho eshemereire kuyamba bamemba boona kurugirira aha mperezayo yaabo ekyokureberaho enshangi eshemereire kubaganisibwa kurugirira aha mperezayo yamemba aha bizinesi y'ekigombe.



5. Obwengye n'obukugu omukwebembera. Obwebembezi obumanyirine na bizinesi y'ekigombe , baine obukugu hamwe n'okwehayo kwebembera abantu

6. Abebembezi abeheireyo kandi abarikweyesiga. Timu eyine obukugu kandi eteire amaisho gayo aha kuhikiriza ebikyendererwa obwo barikukora emirimo yaabo.



Ebikorwa bikuru by'obwebembezi burugi

Ebi ni bimwe aha bikorwa bikuru by'obwebembezi burungi.

7. Oburuuru bw'okuterwa burijjo, omu bwiire kandi burikwemaira. Abanyakigombe burijjo nibatoorana abaraije kwebembera ekigombe.



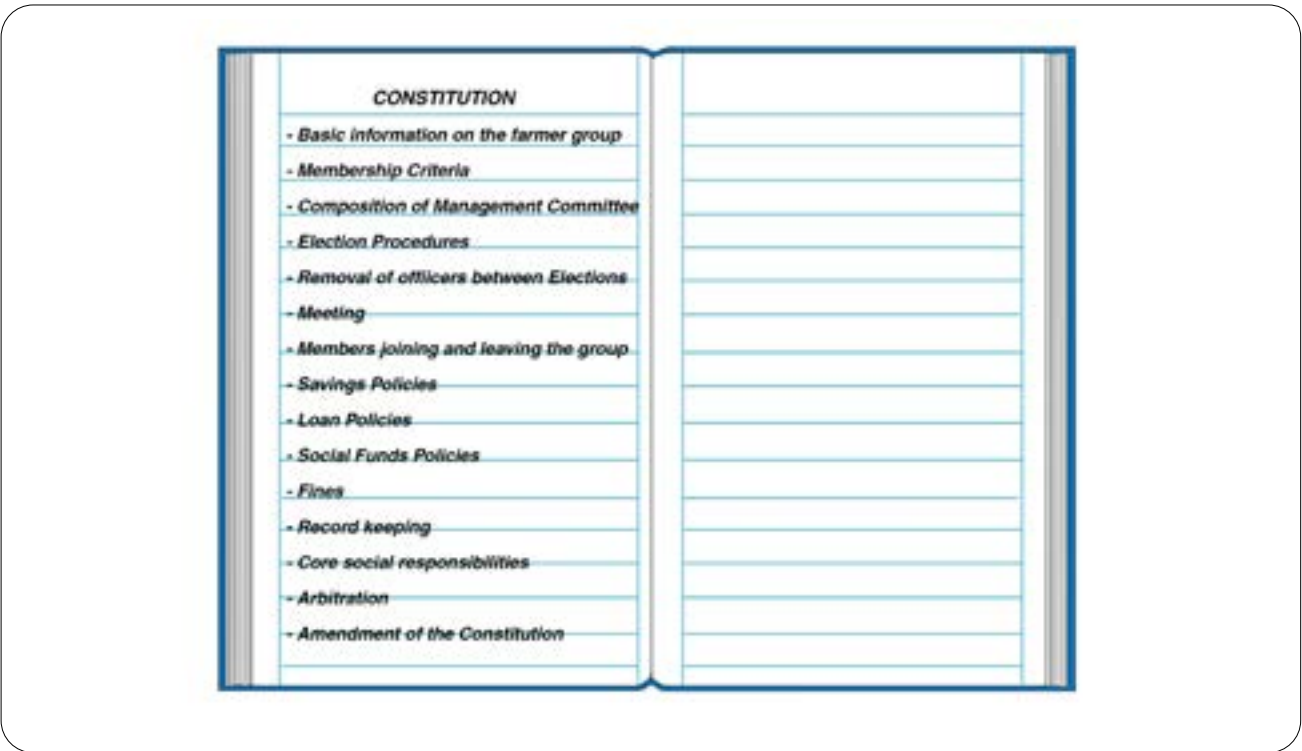
8. Emihingo y'encuro . Egi nekomya / nezibira omutnu obwiire obuyakukozire omu ofisi emwe nk'okukihandikirwe omu ngyenderwaho.



9. Amazima Amakuru goona nagabusha kandi gariho ahabwabamemba boona. Ekyokureberaho, enkiiko z'ekigombe nizijibwamu bamemba boona, enkarara z'ebyesente nizibaasa kurebwamu buri menba, ebiragiho hamwe nokucwamu nibyikirizibwa kuhajaanwaho. Ebyokukora nainga okusharamu byaba nibikorebwa aha mazima, ni kiba kugumire munonga ahabwa abamemba kubaasa kweyendeza.



10.Engyenderwaho. Ekigombe kishemereire kugira engyenderwaho erikworeka ebigyendererwa, emigasho hamwe n'ebiragiho.



11. Okubiika ebihandiiko: Ebihandiiko birungi nibiyamba ekigombe kurambura obuhanguzi bwakyo/ ahubahikire, kugaruka omu kuhajaana hamwe n'endagaano, kumanya enshohoza hamwe n'entatsya hamwe n'okukora za ripoti z'ebyesente.



6. Empurizagana nungi: Empurizigana nungi ahagati ya bamemba nikibayamba kwejumbira omu mirimo y'ekigombe hamwe n'okusharamu.



Ekyokukora 5.3.2
Obwebembezi bw'ekigombe ky'abahingi



Obwiire: Edakiika 40

- Ebikora**
- a) Egilasi ina zirimu ekicweka ky'amaizi
 - b) Otubaare
 - c) Egilasi y'amaizi
 - d) Sukaari
 - e) Omwondo

Obutumwa bukuru

- Abebembezi barungi nibebembeza ebigyendererwa by'ekigombe kukira ebyabo nk'abantu kandi nibakorera okukurakurana kw'ekigombe.
- Abebembezi niborekyererwa engyenderwaho y'ekigombe kandi nibateekateeka aha ntunguuka y'ekigombe.
- Nibafayo kutunguura ekigombe kandi bamemba abandi nibashendwashendwa omu kigombe.

Okukyenga omugasho ogwongirwemu abebembezi.
AMATEMBEZO

- 12. Tereza egilasi ina zirikureberwamu buri emwe erimu ekicweka ky'amaizi. Shaba abantu bana kwijuzza buri gilasi n'otubare oturi omu gilasi y'okubanza, amaizi omu gilasi ya kabiri, omwondo omu ya kashatu hamwe n'omwondo omu ya kana.
- 13. Reka buri muntu areebe ekyaba ah'amaizi kurugirira aha kyagaitwamu.

- Muhajaane aha bibuuzo ebi;**
- a. N'eha omu gilasi ina eyayongeramu omugasho/ oburungi?
 - b. Ni gilasi ki eyiwakukunzire kwihamu bwanyima y'okugaitamu ebikora?

- c. Ahabwenki niyo wakunzire kwihamu?
- d. Noteekateeka ekyokukora eki nikyegyesaki wakigyerageranisa n'obwebembezi?

Shoboroorera abantu orikukozesa notisi ezi ahaifo;

Notisi z'omwegyesa

N'ekyomugtasho kumanya ebi;

- Obwebembezi n'orugyendo
- Obwebembezi nibwetaaga ekigyendererwa kya hamwe.
- Obwebembezi buri aha kuhiga (abandi)
- Obwebembezi nibubaasa kwegwa.
- Obwebembezi buri aha kuba abakozi n'okwongyeramu ebitysa

Kurugirira aha kyokukora ekyarugaho, ebi nibyo byareebwa;

1. Ebikora bina nibyoreka abebembezi batarikushushana hamwe n'ebirugwamu byabo aha kigombe ky'abahingi.
2. Omu gilasi y'okubanza, nk'oku otubaare tutarayetabwire n'amaizi, omwebembezi takujwanga mu kigombe. Nayepanka kandi nakora buri kimwe kurugirira aha biteekateeka bye wenka n'okweyendeza. Omwebembezi ogwe nayemarira kandi tarikubuuza banyakigombe.
3. Omu gilasi ya kabiri, nk'oku amaizi gaburira omu maizi agaba garimu, amaizi tigaretaho mpinduka yona omu gilasi abebembezi nkabo tihaine kibarikukora. Tibarikuretaho mpinduka yona omu kigombe. Abebembezi nkabo tibarikukozesa kurungi obwengye bwabo.
4. Om gilasi ya kashatu, amaizi nigahinduka omwondo. Ekyaba nikinyweibwa omukubanza hati tikikanyweibwa. Nk'oku omwondo gwashisha amaizi, omwebembezi ogu nashisha ekigombe. Omwebembezi nareeta ebizibu byingi n'entongane omu kigombe. Omwebembezi nk'ogwo naba ari endeme.
5. Omu gilasi ya kana, amaizi niganura ahabw'okwongyeramu sukaari. Amaizi nigahindura omugasho omukunurira. Sukaari yajwanga n'amaizi omu gilasi kandi habaho empinduka. Nk'okusukaariyayongyera omugasho kandiekanuza amaizi, omwebembezi nayongyera omubuzi/ omugasho omu kigombe arikujwanga n'abanyakigombe hamwe n'okuretaho empinduka mpango na munonga omunkurankurana y'ekigombe.

OBUKORYO BW'OBWEBEMBEZI

Abebembezi nibakozesa obukoryo butari bumwe na bumwe kubaasa kureeta empinduka aha bigombe byabo by'abahingi. Obukoryo obumwe ni burungi omu mbeera zitari zimwe, obundi omu mbeera ezindi. Obumwe nikyetagisa kugaita obukoryo obu hamwe. Obu n'obukoryo bushatu oburikukira kwejunisibwa,



Obukoryo bw'obwebembezi

Abebembezi abarikuragiira. nibakora okusharamu ahabw'ekigombe kandi nibakiriza okuhajana kuye n'abanyakigombe nainga bakwangira kimwe. (eki nikibaasa kugyerageraniswa n'egilasi y'amaizi ejwangizemu otubaare omu kishushani ekyarugaho) eki nikibaasa kwetagwa omu bwiire bw'ebizibu kwonka burijo titikri kuhiga kigombe kukurakurana omu kweyikirizamu hamwe n'obukugu.

Abebembezi abarikubuuza: abebembezi aba nibahiga okuhajana reero bakora okusharamu ahabw'ekigombe (eki nikigyerageranisibwa n'egilasi endiijo omu kishushani ky'aharuguru, nibajwangamu kurungi kwonka tibarikureeta mpinduka yona aha kigombe).

Abebembezi abarikuha: abebembezi nibataho emihingo etari emwe kwonka nibahiga bamemba kuhajana kandi bakora okusharamu aha bwabo barikugyendera aha mihingo eteireweho (ekinikiringanizibwa n'egilasi y'amaizi omu kishushani aharuguru, eyajwangamu sukaari ekanurira). Obu nibumanywa nk'obwebembezi bw'okwejumbamu..

Abebembezi abarikweyendeza: tarikukuratira giragiro n'amatembezo, nasharamu ebikyendererwa by'okuhikirizibwa, kandi niwe arikureberera emirimo yona hatarimu kwetabamu kw'abandi (eki nikiringanizibwa n'egilasi y'amaizi omu mishushani aharuguru aha amaizi gaaba amarofa) bamemba nibaba batakuranda kigombe kyaabo.

Omwebembezi nk'ogwe nayeyendeza wenka kandi eki nikishisha ekigombe. Obwebembezi bw'okwejumbamu ti burikukoragye aha bigombe byoona nainga omu mbeera zoonka kwonka n'obwomugasho obwiire obwingi ahabwokukora n'ebiroreero hamwe n'obugombe bw'abahingi oburi bukye.

Ekyokukora 5.3.3

Ebishanirizo by'abebembezi b'ebigombe



Obwiire : Edakiika 40

Eitembezo ry'okubanza

- Gambira abantu ngu twaza kworeka bimwe aha bishanirizo by'abebembezi barungi.
- Baganisamu abantu omu bukora bwaba memba bana kuza ahari batano orikureeba ngu oyine enamba erikuhika ekyokureberaho twine obukoro buna .
- Shaba kimwe kyakabiri ky'obukoro obu (ekyokureberaho obukoro bubiri)kuteekateeka aha bwebembezi burungi omu bukoro bwabo n'okwieja n'orukarara rw'ebishanirizo ebirukukora omuntu omwebembezi murungi.
- Omu muringo nigwo gumwe, ekicweka ekyatsigara kigambe aha bwebembezi bubi kuruga omu bukoro bwabo kandi bahandikye orukarara rw'ebishanirizo ebirukukora omuntu omwebembezi mubi.
- Yikiriza ebigombe kuherezayo ekarara zaabo.
- Tandika okuhajaana aha nkarara ezo obwo orikugyendera aha bibuuzo ebi
- Buuza abantu yaba nibashanga bimwe aha bishanirizo kuba bigumire kubihikiriza nainga byanguhi.
- Shoroora yaba ebishanirizo ebimwew nibibuzabuza.
- Muhajaane oku ebi ebishanirizo byakubaasa kukorwa ah'abebembezi omu bigombe by'abahingi.
- Shoboroora orikukozesa notisi z'omwegyesa

Facilitator's Notes

Abebembezi barungi baine ebishanirizo byingi ebyabo nk'abantu.

Ebi ni bimwe aharibyo;

- **Kuba ekyokureberaho.** Omwebembezi natekwa kuba omunyamazima,

omwesigwa kandi arikutamu bagyenzi be ekitinisa. Nibesiga omwebembezi waabo kugira obujunanzibwa aha kigombe.

- **Arikuranzya hare:** Ekigyendererwa nikihabura kandi kyombeka enkwatanisa ahagati yabanyakigombe. Abantu nibesiga omwebembezi orikumanya ahibashemereire kuhika nan'okubarahikyeyo.
- **Ari omuhigi:** Abebembezi nibateekwa kuhiga n'okworekyerera abanyakigombe hamwe n'okubeihabeiha abaheeru ahakibarikukora.
- Okukwatanisa n'abandi: Abebembezi bashemereire kuba bamwe aha timu erikukora kubaasa kuhikiriza egibyendererwa by'ekigombe. Abebembezi barungi nibakwatanisiza hamwe n'abantu abandi kandi babebembera nk'ekyokureberaho.
- **Okweyikirizamu hamwe nokuba ab'omugasho:** Abantu nibareeba aha mwebembezi ahabw'bwebembezi. Ekyo nikimanyisa kubaasa kusharamu, kwegyesa abandi okweyikirizamu n'ekiconco ky'okubakurira mukakora kurungi munonga.
- **Okumarahoentongane:** Omwebembezimurunginakimanyangu ekigombe ekyegaitsire hamwe nikyo kyonka ekihami kandi ekirikubaasa kuhangura. Nayamba kumaraho enongane n'okutakwatanisa ahagati yabamemba kandi abahabura kukwatanisiza hamwe n'okukora eby'omugasho.



- **Omugambi murungi:** abebembezi nibateekwa kubaasa kugamba kurungi n'abanyakigombe. Nibahurikiriza eki buri omwe arikugamba (bataru bantu bakye) kandi beshoborooraho kurungi. Nibahiga okuretaho enkwatanisa omukigombe hamwe n'aheeru y'ekigombe.
- **Abetwazi:** Abebembezi barungi nibamaraho ebizibu omu kwetwara hamwe n'okutsigaza ekigyendererwa omu mitwe yaabo. Nibahenda

- ekizibu omu matembezo agarikubaasa kwanguha kuretaho entunguuka.
- **Omugyezi:** Abebembezi barungi tibarikwetagisa kuba abakugu baitu bashemereire kugira enkyenga nugni y'ebizibu ebi bamemba barikubugana kandi bashemereire kugira enteekateeka ahakubyakubaasa kumarwaho nainga kukyenezibwa.nibebuuza ahari bamemba hamwe n'abandi abantu ubukugu oburikwetagisa kumaraho ebizibu.
 - **Okwejumbiramu:** Okwebembera ekigombe ky'abahingi, omwebembezi nateekwa kurebuka ngu bamemba boona bahayo amaraka gaabo kandi bayejumbira omu kuhikiriza ebigyendererwa by'ekigombe.

Eitembezo ryakabiri

Shaba abantu buri omwe kushoma n'okugaruka omu bishanirizo ebyahandiikwa kandi bakyeberemu ebishanirizo bitano ebi barikwikiriza ngu bamemba bashemereire kugira kubaasa kutooranwa nk'abebembezi b'ekigombe.

Ebishanirizo by'obwebembezi

- Omunyamazima
- Ayikirizibwe bamemba ahabwokugira encwamu nungi hamwe n'enteekateeka aha bizinesi.
- Omwetwazi aha banyakigombe
- Omwebembezi w'ekiroreero, arikubaasa kukora n'abantu
- Ari omusinguzi omu bizinesi eye nk'omuntu
- Atarikweyendeza
- Ari omugyezi aha bizinesi y'ekigombe oteireho n'okuhurikiriza abantu
- Okwehayo kuza omu nkiiko z'obukiiko hamwe n'ezindi enkungaana.
- Ayine obukugu omu bizinesi y'ekigombe
- Arikwejumbira kurungi omu mirimo y'ekigombe nka memba.
- Arakozireho n'obukiiko hamwe n'ebitongore by'ebiroreero
- Obwengye, okukyenga eby'esente hamwe n'okubaasa kusoma enkarara z'ebyesente.
- Arikufa aha buringaniza.

Eitembezo ryakashatu

Gambira bamemba kuhandiika ebishanirizo ebitari ha rukarara oru ahaiguru ebi barikuteekateeka kuba ebyomugasho munonga byabanyabukiiko.

Eitembezo rya kana

Bagana kandi muhajaane aha bigarukwamu byanyu n'abantu, muhikye aha kwikirizana aha bishanirizo byabanyabukiiko. (Edakiika 10)

Ekyokukora 5.3.4

Omuringo gw'okutoorana abebembezi b'ekigombe



Obwiire : Edakiika 20

Buuzabantu kuhakubahariho orayejumbiire omu kutoorana kw'abebembezi aharurengo rw'ekigombe. Buuzababiri nainga bashatu omuribo kushoboroora ebirikukuratirwa omu kutoorana abebembezi. Handiika ebibaherezayo kandi obigyeragyeranise na notisi z'omwegyesa ahaifo

Notisi z'omwegyesa

Omubaro gw'abanyabukiiko nigurugirira aha ngyenderwaho y'ekigombe, enshusha hamwe n'enkora y'ekigombe. Abanyabukiiko bashemereire kuhiga oburinganiza kandi baine kuba abakazi n'abashaija. Okutoorana abanyabukiiko nikukira kubamu ebintu ebi;

- Memba omwe nateekwa kuhayo omuntu ahabw'omwanya
- Omuntu owahebwayo nateekwa kugamba yaba nayikiriza kwetsimbaho.
- Orukiiko rwabamemba boona nirwo rurikutoorana omuntu kumuhereza obukuru obwo.
- Obuhanguzi bw'ekigombe pacenti empango niburugirira aha kika ky'abebembezi bakyo.
- Nahabwekyo, n'ekyomugasho munonga kutoorana abanyabukiiko.

Ekyokukora 5.3.5

Obujunanizibwa bw'abanyabukiiko



Obwiire : Edakiika 30

Twarugakureeba aha bishanirizo by'abebembezi barungi n'omuringo gw'okubatoranamu. Omu kacweka aka, obujunanizibwa bw'obukiiko nabamemba bakuru b'obukiiko nibweija kuhajaanwa. Oyihireho obukiiko, ekigombe ky'abahingi kishemereire kugira obundi bukiiko obukye yaba obuteirweho nainga oburonzirwe akakiiko kugira emirimo y'ekigombe obukyakora. Bumwe aha bukiiko obwe ni nka; ak'ebyoburambuzi, enshohoza n'akatare, eby'esente, okugaita hamwe bamemba, hamwe n'obwegyese.

AMATEMBEZO

Eitembezo ry'okubanza

Baganisamu ekigombe omu bukoro reero oshabe buri kakoro kuhajaana n'okuhandiika emirimo / emigasho ya kamwe aha kakiiko.

Reka buri kakoro kaherezeyo ebigarukwamu byako, mubihandiikye kandi mubigyeragyeranise n'ebyomwegyesa.

Notisi z'omwegyesa

Obujunanizibwa bukuru bw'akakiiko

- Kurambura entatsya y'ekigombe
- Kugambira bamemba
- Kurinda ekishushani ky'ekigombe / ekitongore
- Kutekaho ebiragiro by'ekigombe
- Kutoorana bamemba aha bukiiko bukye butri bumwe na bumwe
- Okwecumintiriza aha mikorere y'ekigombe

Obujunanizibwa bw'akakiiko k'okurambura

- Kuhamya ebihandiiko by'embarira byatebekanisibwa omu bwiire kandi omuringo ogurigwe.
- Kuhamya ngu obureberezi bw'omunda bwatungurwa, bwakorwa kandi bwakuratiirwa kurugirira aha biragiro by'ekigombe ebiteirweho.
- Kurinda ebihama omu kukora aha bibuuzo byabamemba nainga ebyetaago by'ekigombe kubaasa kuhika ha ncwamu eriyo.
- Kwanjurira orukiiko rwabamemba boona aha mirimo y'akakiiko.
- Kurambura emirimo y'akakiiko kurabira omu kushoma ebyenyima burijo.
- Kweta enkiiko zaho naho ahukirikwetagisa

Obujunanizibwa bw'akakiiko k'okurambura

- Kuhamya ebihandiiko by'embarira byatebekanisibwa omu bwiire kandi omuringo ogurigwe.
- Kuhamya ngu obureberezi bw'omunda bwatungurwa, bwakorwa kandi bwakuratiirwa kurugirira aha biragiro by'ekigombe ebiteirweho.
- Kurinda ebihama omu kukora aha bibuuzo byabamemba nainga ebyetaago by'ekigombe kubaasa kuhika ha ncwamu eriyo.
- Kwanjurira orukiiko rwabamemba boona aha mirimo y'akakiiko.
- Kurambura emirimo y'akakiiko kurabira omu kushoma ebyenyima burijo.
- Kweta enkiiko zaho naho ahukirikwetagisa.

Akakiiko k'ebyesente

- Kuhereza ebyesente okubyemereire omu kigombe
- Okuronda ebikora (eby'omunda hamwe n'aheeru)
- Enteekateeka hamwe n'embarira y'ebyesente
- Okuhayo ripoti
- Okubiika, okubiika ebitabo n'ebihandiiko
- Kureberera entatsya y'ekigombe

Akakiiko k'emishango

- Kwakiira okwetomboita kuruga omu bamemba
- Kushoroora obwiire, eikiro hamwe n'omwanya gw'encwamu
- Okuhurikiriza embaju zoonza
- Okugarukanisa embaju ezirikukwatwaho
- Kubaasa kubongyeraho omu b'obushoboroozi abarikukirayo haba hatabireho kwikirizana

Akakiiko k'enkwatanisa hamwe n'obwegyese

- Kutebekanisa okugaita hamwe bamemba n'okuronda abakozi
- Kushoroora emyanya eriho omukutendekwa kwabamemba kandi akora purogamu okubaratendekwe.
- Okutebekanisa ebirikushendashenda abantu kumanya ekigombe
- Okwanjurira akakiiko akakuru

Eitembezo ryakabiri

Buuzza abantu kuherezayo endiijo mirimo/ obujunanizibwa obubarikuteekateeka kuba obw'omugasho kandi obushemereire kutekwaho omutima omukutebekanisa engyenderwaho (edakiika 10)

Ekyokukora 5.3.6

Abanyakakiiko akakuru



Obwiire : Edakiika 30

Kurugirira aha ngyenderwaho y'ekigombe, abanyakakiiko harimu; ceyamaani, omuhwezi we, karani/ omuhandiiki, hamwe n'omubiiki. Buri omwe omuri aba ayine emirimo ye nk'oku erikushoboroorwaho omu mateeka g'ekigombe.

Eitembezo ryakashatu

Kubaasa kushoboroorwaho gye emirimo ya buri munyakakiiko, buuza abantu kugarukamu ebibuuzo ebi ahifo. Buri kibuuze kukirabe nikishomwa, ronda ekigarukwamu kyawe nk'omuntu reero okibaganeho nabamemba abandi. Bashemereire kuhika aha kwikirizana batakagire aha kibuuze ekindi.

1. Nooha orikukora emirimoya ceyamaani yaba atariho naingatarikubaasa kuhikiriza emirimo ye?
 - a) Maneja
 - b) Omuhwezi wa ceyamaani
 - c) Omuhandiiki
 - d) Omubiiki
2. Nooha orikubiika orukarara rw'abamemba n'ebihandiiko by'enkiiko zoonza ez'obukiiko hamwe n'orwabamemba boona?
 - a) Ceyamaani
 - b) Omuhwezi wa ceyamaani
 - c) Omuhandiiki
 - d) omubiiki
3. Nooha orikushashura emihendo yoonza nk'oku akakiiko akakuru kasharamu hamwe n'okukyebera yaba esente eziriho, ezirikworekwa omu bihandiiko byoonza hamwe na za ripota ezahebwayo omu kakiiko akakuru zaba zihikire?
 - a) Ceyamaani
 - b) Omuhwezi wa ceyamaani
 - c) Omuhandiiki
 - d) omubiiki
4. Nooha orikutebeka n'otisi hamwe n'ebyenyima by'orukiiko?
 - a) Ceyamaani
 - b) Omuhwezi wa ceyamaani
 - c) Omuhandiiki
 - d) omubiiki
5. Nooha orikwebemba enkiiko n'okuhamya ngu ebiragiro n'amateeka byoonza byakururirwa?
 - a) Ceyamaani
 - b) Omuhwezi wa ceyamaani
 - c) Omuhandiiki
 - d) omubiiki

6. Nooha oyine obushoborozo aha sente zoonza hamwe n'ebihandiiko by'esente by'ekigombe?

- a) Ceyamaani
- b) Omuhwezi wa ceyamaani
- c) Omuhandiiki
- d) omubiiki

7. Nooha orikubiika engyenderwaho y'ekigombe, ebihandiiko by'bwamemba hamwe n'ebindi bihandiiko byomugasho?

- a) Ceyamaani
- b) Omuhwezi wa ceyamaani
- c) Omuhandiiki
- d) omubiiki

Eitembezo ryakashatu

- i. Buuza bamemba kuherezayo emirimo yabanyakakiiko akakuru.
- ii. Handiika ebigarukwamu kandi obigyeragyeranise na notisi z'omwegyesa ezi ahaifo.

Notisi z'omwegyesa

Emirimo ya ceyamaani/ orikwebemba ekigombe.

- Nabuganisa emirimo y'ekigombe
- Natebeka n'andiye abemba enkiiko hamwe n'okugaruka omubicweka
- Nahiga bamemba boona kwejumbira omu kuhajana, okusharamu hamwe n'okukora.
- Narebuka ngu engyenderwaho y'ekigombe yakururirwa.
- Narebuka ngu omuhandiiki hamwe n'omubiiki bakora emirimo yaabo.
- Narebuka ngu bamemba bashashura esente nk'okuzikirizibweho
- Nahereza ebyokukora.
- Narebuka ngu imbarira y'emirimo yakururirwa
- Narinda obusingye omu kigombe kyabahingirwa hamwe n'okugaita entaniso ezirikubaho ahagati yabamemba.
- Najwekyera ekigombe omu nkiiko nab'ebemba abandi.
- Nataho omukono aha nshohozwa y'ebyenfuna by'ekigombe ekyokureberaho nk'esente, ebikora

Emirimo y'omuhandiiki

Omuhandiiki najunanjwe aha bihandiiko by'ekigombe ky'abahingirwa. Na:

- a. Handiika enkururirwa n'ebyenyima, kandi abiika ebihandiiko byarikwejira omunkiko.

- b. Nabiika enkarara z'abamemba, engyenderwaho, ebiragiro, imbarira ya bizinesi n'ebindi bihandiiko by'omugasho.
- c. Shomera ahaiguru ebyenyima by'orukiiko.
- d. Koragana n'byempurizagana omunda n'aheeru y'ekigombe
- e. Yamba ceyamaani

Emirimo y'omubiiki

Omubiiki nareberera esente z'ekigombe ky'abahingi. Na:

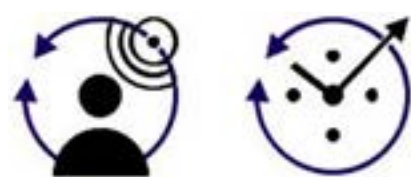
- a. Rinda kandi areberera esente z'ekigombe ky'abahingi.
- b. Biika ebihandiiko by'esente z'ekigombe ky'abahingi
- c. Yanjurira bamemba aha nshohoza hamwe na risiti, eziriho nainga eziri aha banka.
- d. Yakiira esente ahabw'ekigombe ky'abahingi hamwe n'okuhereza risiti ahabw'esente eziyakiira.
- e. Biika ekitabo ky'esente hamwe na za risiti z'ebintu ebyagurwa, ebiguzibwe hamwe n'esente ezayakiirwa.
- f. Bara esente ezibikirwe ekigombe ky'abahingi omukubaho kwabamemba.
- g. Tebkanisa enkarara z'esente nkoku kirikwetagwa n'ebitongore ebyaheeru nka abarikuhereza obuyambi, banka za gavumenti

EKICWEKA 5.4

OMUGASHO HAMWE

N'EBIRIKUSHANGWA OMU

NGYENDERWAHO Y'EKIGOMBE.



Obwiire: Edakiika 05

Enturikiriro

- Turebire aha mirimo hamwe n'obujunanizibwa bw'ebitongore bitari bimwe na bimwe omu kigombe.
- Okukora kurungi emirimo yaabo, ekigombe nikiteekwa kugira engyenderwaho eshemereire kukuratiirwa buri memba nainga ekitongore.
- Engyenderwaho n'ebiragiro by'ekigombe ebirikushoroora amaani n'emirimo y'ebitongore, obugabe bumwe ahari bamemba b'ekigombe.



Obwiire: Edakiika 155

Ebigyendererwa:

Aha muheru gw'ekicweka abantu nibajja;

- Kukyenga ebintu bikuru ebirikushangwa omu ngyenderwaho y'ekigombe ky'abahingi
- Kubaasa kushoboroora omugasho gw'engyenderwaho
- Kukora engyenderwaho y'okureberaho

Obutumwa bukuru

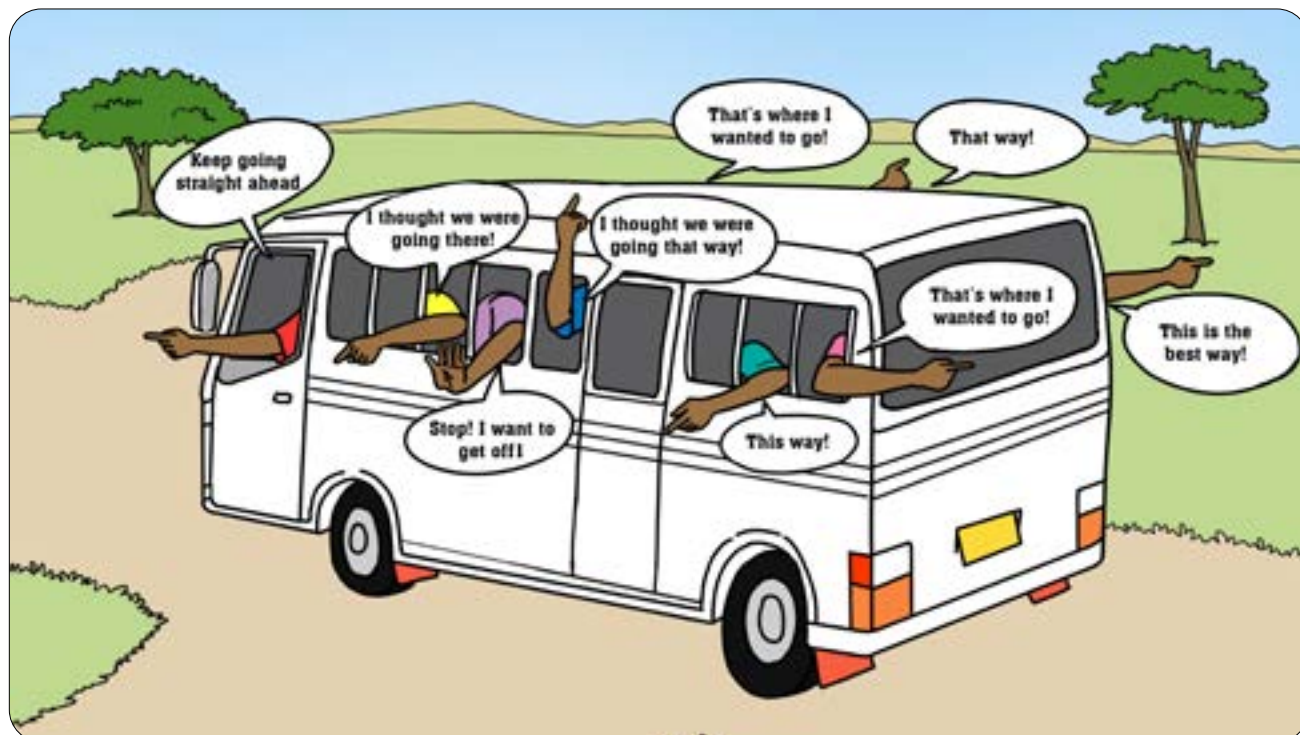
- Engyenderwaho neyecumintiriza aha bigyendererwa, ebiragiro by'ekigombe ky'abahingi kandi ehereza enyorekyerero yooni y'ekigombe.
- Buri kigombe kyabahingi nikyetaga kugira engyenderwaho yakyo ehamiibwe kandi erikukyengwa bamemba ahabw'enkora nungi y'emirimo.

AMATEMBEZO

Ekyokukora 5.4.1

Omugasho hamwe n'ebirikushangwa omu ngyenderwaho
Okukozesa basi (Edakiika 20)

Yoreka abantu ekyapa kandi obashabe kukyetegyerereza emirundi eshatu.



Omugasho gwokugira engyenderwaho

Barekye bahajaane aha kishushani kumara edakiika 05 barikwecumintiriza aha kishushani n'eki ekishushani kirikushoboroora.

Manya ebi:

Abantu kubakugiramu obuzibu omukushoborekyerwa ekyapa, borekyerere kukyenga ngu buri omwe ari omu basi nayenda basi emutware omu'handanda gwe kandi ekitakabasika

Notisi z'omwegyesa

Then for next 15 minutes, guide the plenary to brainstorm on the following questions;

1. Ahabwenki buri omwe ari aha basi nateekateeka kumutwara omu muhandagwe?
2. Embeera nk'egi eriyo nebaho aha basi nebaho omu bibombe by'abahingi?
3. Yaba eri yeego, ahabwenki embeera nkezi nizibaho kandi niziretaka aha bigombe by'abahingi?
4. Nitubaasa tuta kureeba ngu embeera nkezi tizabaho omu kigombe kyaitu ky'abahingi?

Manya ebi;

Aha kibuzo ky'ahamuhu abantu baherezeyo ekyetaago ky'ekigombe ky'abahingi kuba n'ebigyendererwa birikweyoreka kuruga omukutandika, ebiragiro birikwecumintiriza aha noha oshemereire kutaaha omu kigombe n'ekibashemereire kuteekateekakufunaomumuringogw'endagiri, obugabehamwen'ebigyendererwa.

Buuza omurukiiko

- Ni biiha ebishemereire kuba omu ngyenderwaho n'ahabwenki?
- Engyenderwaho nekorwa eta? / engyenderwaho yabo ekakorwa eta?
- Ni mirimo ki:
 - a. abebembezi b'ekigombe
 - b. bamemba baburiijo baine kukora omu kutaho engyenderwaho?

ENGYENDERWAHO		
•	ebirikukwata	aha kigombe
•	ky'abahingi	
•	okuwakubaasa	kuba memba
•	ebirikukora	akakiiko k'okureberera
•	emiringo	y'okutoorana
•	abebembezi	
•	kwiha abebembezi	omu buruuru
•	orukiiko	
•	bamemba abarikuza	n'okuruga
•	omu kigombe	
•	ebiragiro by'okubiika	
•	ebiragiro by'okweguza	
•	ebiragiro by'ekigombe	ky'oburinzi
•	bw'abantu	
•	emitango	
•	okubiika ebihandiiko	
•	obujunanizibwa	bukuru
•	encwamu y'emishango	
•	okugarukamu	engyenderwaho

ebirikushangwa omu ngyenderwaho

Yikiriza abantu kuhajaana n'okubagana aha biteekateeko byabo, bifunze kandi mubyikirizaneho orikukozesa notisi z'omwegyesa ezi ahaifo;

Notisi z'omwegyesa

Omugasho gw'engyenderwaho

Engyenderwaho neyetengwa;

- kuhereza omuganda gw'ebirikukuratirwa
- kushoboroora obugabe bwa buri memba hamwe n'ebigyendererwa aha kigombe hamwe nekitongore.
- Kworeka amagoba n'omugasho gw'ekigombe nainga ekitongore ahari bamemba.
- Ni eketago ky'ekitongore naiga ekigombe kubaasa kwehandikisa na gavumenti nainga kwiguraho akaunti omu banka.
- Bamwe omubarikuhereza obuyambikubaasa kukora n'ekigombe ky'abahingi nainga ekitongore nibetaaga kubanza kureeba aha ngyenderwaho.

Engyenderwaho eshemereire kukorwa eitembezo aharindi, kandi eyesigame aha bigyendererwa by'ekigombe nainga ekitongore. Ebigombe buriho nibibaasa kutiiza engyenderwaho kandi hariho emiringo y'omutindo eyi ebigombe by'abahingi barikubaasa kukopa. Byaba nibikora nk'entandikiriro, bamemba barebukye ngu eyibakopa nehikiriza ebyetaago byaabo.

Endagiri y'engyenderwaho

- ebirikukwata aha kigombe ky'abahingi
- okuwakubaasa kuba memba
- Ebirikukora akakiiko k'okureberera
- Emiringo y'okutoorana abebembezi
- Kwiha abebembezi omu buruuru
- Enkiiko
- Bamemba abarikuza n'okuruga omu kigombe
- Ebiragiro by'okubiika
- Ebiragiro by'okweguza
- Ebiragiro by'ekigombe ky'oburinsi bw'abantu
- Emitango
- Okubiika ebihandiiko
- Obujunanzibwa bukuru
- Encwamu y'emishango
- Okugarukamu engyenderwaho

Ekyokureberaho ky'engyenderwaho y'ekigombe ky'abahingi

1. EBIRIKUKWATA AHA KIGOMBE KY'ABAHINGI

Eziina ry'ekigombe.....

Oburugo; ahokutuura/posita/enamba y'esimu.....

Ekigombe kikatandikwa (ekiro eki bamemba bayehandikisizeho)

.....
Bizinesi nkuru y'ekigombe – ebyamaguzi hamwe n'emiringo y'emirimo

.....
Enshonga eyareteire ekigombe kubaho

2. OMURINGO GW'OKWEHANDIKISA KUBA MEMBA

Emyaka y'okutandikiraho.....

Emyaka yokukomaho.....

Obuhangwa bw'omuntu.....

Ahokutuura

Omuringo ogundi

3. ABANYAKAKIIKO AKAKURU

Ceyamaani

Omuhwezi wa ceyamaani.....

Omuhandiiki.....

Omubiiki.....

Omunyakakiiko.....

Omunyakakiiko.....

Omunyakakiiko

4. AMATEMBEZO G'OKUTERA AKARUURU

a) Omuhendo gwabamemba abarikwetaga kubaho orukiiko rwaza kubaho

b) Oburuuru nibyeija kuterwa emirundi engahi

c) Emirundi erikukirayo eyi memba arikubaasa kukora nk'omwebembezi omu mwanya gwoona ni:

- Memba ashemereire kuhebwayo n'okuhagirwa ondejjo memba batakamutereire karuuru

- Hakiri bamemba babiri (02) baine kwemereraho omuri buri mwanya kwonka ahari omwetsimbi omwe ashemereire kuhebwayo kuhamisirizibwa nk'owatooranwa bamemba abaingi

- Eitembezo ry'okutera akaruuru nihejja kukoze sibwa omuringo ogurigwe okusinga akapapura nainga kwimutsya emikono kutera akaruuru.

5. OKWEIHA ABEBEMBEZI OMU MYANYA YAABO AHAGATI Y'OBURUURU

Buri memba w'orukungaana rwa boona nabaasa kushaba akaruuru k'obutesigwa omuri omunyakakiiko akakuru. Akaruuru nikabaasa kubaho enamba yabamemba erikugamwaho omu kicweka kya 4 baaba bariho. Akaruuru kamusinga memba naragirwa kuruga omu ntebe reero memba ondiiho akatooranwa kuza omu mwanya nigwo gumwe.

6. ENKIIKO

- Bamemba nibaragirwa kuba omuri buri rukiiko. Enshonga ezirikwikirizibwa ahabwokubura omurukiiko hatariho kushashura omutango ni;
- Ahu ekigombe kirikwetaba omu kubiika, enkiiko z'okubiika zikorwe buri wiki. Hashemereire kubaho enkiiko ezindi ahabw'emigasho endiijo
- Ekigombe nikibaganisa ebyenfuna byakyo omu (omwezi hamwe n'omwaka)

7. BAMEMBA ABARIKUZA HAMWE N'OKURUGA OMUKIGOMBE

Memba yaba naza omukigombe, ashemereire kuhikiriza ebishanirizo by'okuba memba. Harimu;

- Omutuuzi w'ekyangi
- Ashashure esente zokuba memba hamwe n'ebigyendererwa ebindi

byenfuna

- Arikukwatanisa
- Ayehireyo kugyendera aha ngyenderwaho y'ekigombe
- Ashemereire kuba ari omu myaka eyibarikwenda

Memba yaruga omu kigombe ahabwokubura ekindi ekyokukora (ekyokureberaho, nka bashwerwa bakagyenda) ekigombe nikyeija kubarira esente ezibashemereire kugarurirwa arikukozesa ekiragiho eki:

Memba yaruga omukigombe okwetorora kutakahwire hatariho nshonga etarimu makuru, okwihaho baaba bekundiire kurugamu, ekigombe nikyeija kubarira ezokubashashura barikukozesa ekiragiho eki

Enshonga ezirikuretera omuntu kubingwa omukigombe ni;

Memba yabingwa omukigombe, ekigombe nikyeija kubarira esente ezibaine kumushashura barikukozesa ekiragiho eki

Memba yafa, ekigombe

8. EBIRAGIRO BY'OKUBIIKA ESENTE

Esente ezirikuhererukayo ezi memba ayiine kubiika buri rukiiko ni shillingi.....

Esente ezirikukirayo ezirikubaasa kubiikwa ahari buri rukiiko ni Shs.....

Memba yaremwa kubiika ebiragiho ebi nibyeija kukora

9. EBIRAGIRO BY'OKWEGUZA ESENTE

- Memba nayikirizibwa kugira loan emwe yonka
- Memba nabaasa kweguza yaheza kubiika hakiri esente ezirikwingana shs.....
- Memba nabaasa kweguza kuhika ahariobarizemu esente ezabikire omu sacco.
- Esente ezagurize ashemereire kuzishashurira omu (myezi).....
- Amagoba nigaija kwihwaho buri mwezi (esande ina ni)
- Memba yabura kushashura esente ezo nkokukirikworekwa ekiragiho eki nikyeija kukora.....

- Memba yabura kushashura esente ahamuheru gw'okwetorora ebiragiho ebi nibyeija kukora

a) Emitango

b) Okutwarwa omu koo

ti.....

10. EBIRAGIRO BY'EKIGOMBE KY'OBURINZI BW'ABANTU
 Esente ezirikugyenda omukitongore aki buri rukiiko nizeija kuba shs.....
 Memba yaremwa kuherezayo omugabo gwe ekiragiro eki nkiyeja kukora

Esente ezi nizeija kukozeibwa ahabw'enshonga ezi, nokushashurwa omuhendo ugu

Social Fund Contributions will be suspended once the Social Fund balance reaches Shs

Esente ezirikushashura	Obuyambi (omuhendo)	Omuhenzo gwokweguza hatarimu magoba

Okuherezayo esente omu kibiina eki nikweija kwemereibwa esente kuzirahikye shs.....

11. EMITANGO

Omushango	Omutango
• Okwosha orukiiko ahabw'enshonga zawe nk'omuntu (zitari ezo ezirikwikirizibwa ezayorekwa omu kicweka kya 6)	
• Okwaija okyerereirwe omunkiiko	

• Okutegania enkiiko ekyokureberaho okuganiriramu, esimu nebindi)	
• Okujooga ba memba b'orukungaana rwa boona	

12. OKUBIIKA EBIHANDIIKO



Ekigombe kishmereire kubiika ebihandiiko ebi;

- Engyenderwaho
- Ebyenyima by'enkiiko
- Enkarara z'ebyesente (okubiika,okweguza,okushashura,obuyambi)
- Enkarara zabarikweija omurukiiko
- Ebihandiiko ebyawe nk'omuntu (ebirikukwata aha musiri)

Ekigombe kishemereire kugira ekitaabo ky'embarira kumanya ebi;

- Ekitabo ky'okukyebereraho bamemba
- Eby'ekigombe ky'oburinzi bw'abantu

- ## Engyenderwaho y'entunguuka y'ekigombe ky'omuhingi

- ky'abahingi
- Kwega omugasho gw'emiringo etari emwe n'emwe y'ebihandiiko



Time: 30 minutes

Ekyokukora 5.5.1

Okubiika ebihandiiko

Buuzabantu,

- Kushoboroora amakuru g'okubiika ebihandiiko
- Kuhereza emiringo etari emwe nemwe y'ebihandiiko ebiri omu kigombe ky'abahingi
- Kuhajajana omugasho gw'emiringo etari emwe n'emwe y'ebihandiiko

Buuzabantu omurukiiko kugarukamu ebibuuzo ebi ahaiguru kandi ohandiikye ebigarukwamu. Gyeragyeranisa ebigarukwamu hamwe na notisi z'omwegyesa.

Notisi z'omwegyesa

Okubiika ebihandiiko n'omuringo gw'okuhandiika ebyamaguzi hamwe n'emirimo eri omu kubarira. Nk'oku ebiragiro by'okubarira birikugyendera aha kuhikirira (amazima) hamwe n'ebihandiiko bihikire, okubiika ebihandiiko nigw'omusingye gwokubarira

Ebi ni bimwe aha bihandiiko ebi ekigombe ky'abahingi kishemereire kuba nabyo.

Enshohoza ya bizinesi:

Mushemereire kubika satifiketi y'okwehandikisa, ebyenyima by'enkiiko, entetsya n'enshozo ya bizinesi.

Enkarara za banka:

Ezi n'obufunze bwentatsya n'enshozo aha akaunti ya bizinesi yanyu ya banka. Buri rukarara rwa banka nirworeka obwiire katugyeze nk'omwezi buri kuhwaho banka nebatindikira ekihandiiko kurugirira aha bwiire obu mwashabire.

Ahokushashurira:

Ah'okushashurira h'ekigombe n'orukarara rw'abakozi abarikufuna emishaara yaabo buri mwezi.

Ebirikukorwaho :

Ebi n'ebyamaguzi ebiri aha ndengo zitarikushushana ebiriyo nibiteekwateekwa kubaasa kuguzibwa. Omu harimu; ebyamaguzi ebyahwire (ebiriho kuguzibwa nka obuhunga) ebikora (kukoze sibwa kushohoza ebyamaguzi nka, ekicoori)

Ebiguzibwe :

Ebi n'ebihandiiko by'emirimo eyine akakwate n'obutunzi nainga omuhendo gw'ebyamaguzi ebiguzibwe omu bwiire obuhirweyo.

Entatsya :

Ogu n'omuhendo gw'esente ahu enshohoza erikwihwaho kubaasa kumanya esente ezitahiibwe.

Esente eziriho :

Ezi n'omuhendo mukye gw'esente ogurikukozesibwa aha nshohoza haba hatabireho okuhandiika cheki (cheque) ahabw'emitendera eri omu kuhandiika cheki.

Bili:

Eki n'ekihandiiko eki omuntu orikuguza arikuhereza omuguzi kirikworeka ebintu, obwingi, n'emihendo eyibayikirizana ahabw'ebintu ebiyamuha.

Orukarara rwokuguriraho:

Ekihandiiko eki omuguzi arikutsindikira orikuguza arikweraganisa kushashura yaheza kufuna ebyamaguzi ebiyabeire nashaba. Buri rukarara oru niruba rwineho enamba eri kuyamba owagura n'owaguza kubaasa kurondana ahabw'ebintu hamwe n'okushashura.

Ekyokukora 5.5.2

Omugasho gw'okubiika ebihandiiko.



Obwiire : Edakiika 50

Buuzabantu;

- Kuhereza ebishemereire kuba omu bihandiiko ebi (ekitabo ky'esente, ekitabo kya banka, ririti n'akapapura kokushashurira.)
- Kuherezaebyokureberahoby'ebitaboebyokandiobuuzabantu omuribokuhakubaharimu orayijwize omuri kimwe omu bitabo ebyo reero ayorekyerere abandi okubarikukikora. Handiika ebigarukwamu byabo kandi obigyeragyeranise na notisi z'omwegyesa ahaifo.

Notisi z'omwegyesa

- Oyiine omurimo gw'okukuma ebihandiiko birikumara. Ekyokubanza, oyiine kubiika ebihandiiko birikumara omu mateeka.
- Kubiika ebihandiiko kukuyamba kukurakurana bizinesi yaawe.
- Kukora omusingye gw'obwengye kuyamba abakozi baawe kukura hamwe n'okutunguuka.
- Okubiika ebihandiiko nikipuyamba kukozeza gye obwiire bwawe.

Risiti(Cash Receipt):

Receipt

R/No: DATE

Received with thanks from

The sum of shillings

Payment for

Cash/Cheque No/Mobile Money/EFT Balance

Shs Received by Sign

Risiti neteekwa kubaho:

- Enamba ya risiti
- Ekiro okushashurwa obu kwakorwa
- Eiziina ry'omuntu/ ekitongore ekyashashura
- Omuhendo ogwashashurwa
- Omugasho gw'okushashura
- Ezatsigarayo (kuzakuba ziriho)
- Omuringo gw'enshashura (eziriho, cheki, mobile money nebindi)
- Eiziina na sayini y'omuntu owayakiire esente

Akapapura k'okushashuriraho (Payment Voucher)

PAYMENT VOUCHER

Date: Invoice No:

Payee: (as supported by the attached documents) by: Cash Cheque Transfer Date Month Year

S/No	Particular	Qty	Unit Price	Amount
1.				
2.				
3.				
4.				
5.				
6.				
7.				
8.				
9.				
10.				
11.				
12.				
13.				
14.			Total	

Bank Account Cheque No. Prepared by Sign Date Approved by Sign Date

Akapapura k’okushashriraho nikateekwa kuba nebi;

- 13. Enamba y’akapapura
- 14. Ekiro okushashurwa obu kwakorwa
- 15. Eiziina ry’omuntu / ekitongore ekyayakiire esente’
- 16. Ebintu ebyagurwa ; esente za buri kintu hamwe n’omuhendo gw’ebintu byoona
- 17. Ku arabe yashashura na cheki hashemereire kuba hariho enamba ya akaunti na cheki
- 18. Eiziina na sayini y’omuntu owahandikire akapapura hamwe n’ebiro obu yakahandiika. Eiziina na sayini y’omuntu owahamize okushashura hamwe n’ebiro obuyahamya.

Ekitabo ky’esente (The Cash Book)

Ekitabo ky’esente nikibaasa kuba akatabo ka buriijo k’okuhandiikamu. Omubiiki nahandiika buri kaire esente ezaretwa nainga ezayihwa omu eibikiro aha runyiriri orutsya omu katabo ka sente.

S/N	Dates	Items	Payment out (Ug. shs)	Payment out (Ug. shs)	Balance (Ug. shs)
1	3 rd Jan 2020	Cash balance from the previous year			1,000,000
2	5 th Jan 2020	Annual subscription fee for 20 members (20 X 10,000)		200,000	1,200,000
3	6 th Jan 2020	Membership fee for new members (5 X 5,000)		25,000	1,225,000
4	8 th Jan 2020	Purchase of 100 bags (100X 1000)	100,000		1,125,000
5	8 th Jan 2020	Transport for the Treasurer to buy the bags	5,000		1,120,000
6	8 th Jan 2020	Deposit in the bank	500,000		620,000
7	20 th Jan 2020	Withdrawal from the bank		2,000,000	2,620,000
8	25 th Jan 2020	Transport to buy seed and fertilizers	10,000		2,610,000
9	25 th Jan 2020	Purchase of seed and fertilizers	2,000,000		610,000

Emeeza egi nehereza ekyokureberaho ky’ekitabo ky’esente

- 1. Orunyiriri 1 nirworeka esente ezabaire ziri omu eibikiro aha kutandika kw’omwaka. Ezi nizihandikwa omu kanyiriri ka balansi.
- 2. Orunyiriri 2 nirworeka esente ezirikuhebwayo bamemba buri mwaka (10,000 kuruga omu bamemba 20) ezabeire zibikirwe. Esente ezashashwire omu kabokisi k’esente

zikaba ziri 200,00 = Ezi nihandikwa omu kakanyiriri k’enshashura. Omugaite omutsya niguhandikwa omu kanyiriri ka balansi. Amaziina g’abamemba hamwe n’omuhendo ogubashashwire nigworekwa omu regisita y’abamemba.

- 3. Orunyiriri 3 nirworeka esente z’okwehandikisa z’abamemba 5,000 kuruga omuri buri memba (bamemba 05, omuhendo oguteirwe omu kabokisi ka sente ni 25,000= ogu omuhendo niguhandikwa omu runyiriri rwa balansi. Amaziina g’abamemba n’omuhendo ogubashashura nigorekwa omu regisita y’abamemba.
- 4. Orunyiriri 4 nirworeka ngu ekigombe kikagura obushaho 100 buteine kirimu ahari 1,000 buri kamwe. Omubiiki akatwara 100,000 kuruga omu eibikiro kushashura obushaho. omuhendo niguza omu kanyiriri k’enshashura.
- 5. Orunyiriri 5 nirworeka ngu omubiiki akakozesa 5,000= aha byentambura kugyenda kugura obushaho 100 buteine kirimu. Akaziha omu eibikiro. Omuhendo niguza omu kanyiriri k’enshashura
- 6. Orunyiriri 6 nirworeka ngu omubiiki akatwara 500,000= omu banka. Zikiihwa omu eibikiro nahabwekyo nizihandikwa omu kanyiriri k’enshashura, (Nizija kuhandikwa zonka omu katabo ka banka nk’ezashashurwa.)
- 7. Orunyiriri 7 nirworeka ngu ekigombe kikeihayo 2,000,000= kuruga omu banka, bazita omu eibikiro reero kuhahweireyo ebiro 05, bazikozesa kugura embibo n’ekijumusa. Omuhendo niguhandikwa omu kanyiriri k’enshashura. Omugaite omutsya omu eibikiro guhandikwe omu kanyiriri ka balansi. (nizeijwa kuhandikwa aharubaju omu kitabo kya banka nka ezashohora)
- 8. Orunyiriri 8 nirworeka ngu Mary, orikukurira ebyakatare omu kigombe, akaza aha duuka kugura embibo hamwe n’ekijumusa kuruga owa kayungirizi w’ebikora. Omubiiki akeihayo 10,000= omu eibikiro yazisahshurira entambura ye.
- 9. Orunyiriri 9 nirworeka ngu Mary , orikukurira ebyakatare omu kigombe akaza aha duuka kugura embibo hamwe n’ebijumusa kuruga owa kayungirizi w’ebikora. Omubiiki akeihayo 2,000,000= omu eibikiro yabishashurira.

Table 1: Example of a cash book

Ekitabo kya banka

Ekigombe kyaba kiine akaunti omu banka kishemereire kwahura ekitabo kuhandikamu eby’esente eza banka.Eki nikikorwa omu muringo gumwe nkoku ekitabo ky’esente kirikworekwa omu meza ahaifo.

Enamba	Ebiro (2020)	Ebintu	Ezishohwire (ug.shs)	Ezitahiibwe (ug.shs)	Ezitsigeireho (Ug.shs)
1	03/01/2020	Ezatsigaire aha z'omwaka ogwahweire			5,000,000
2	08/01/2020	Ezitiirwe omu banka Ezihirwe omu banka		500,000	5,500,000
3	20/01/2020	ahabw'embibo hamwe n'ebijumusa	2,000,000		3,500,000

- **Orunyiriri 1** nirworeka esente ezatsigeireho omwaka ogwahweire ezirikwingana 5,000,000=
- **Orunyiriri 2** nirworeka ngu omubiiki akatwara esente ezirikwingana 500,000= omu banka (yijuka akaziiha omu eibikiro kandi akazihandiika omu kitabo ky'esente.)
- **Orunyiriri 3** nirworeka ngu ekigombe kikeiha omu banka esente ezirikwingana 2,000,000= kugura embibo hamwe n'ebijumusa.

Ekyokukora 5.5.3

Esente z'ekibiina zikabaasa kurindwa gye zita?

Yikiriza bamemba kuhajaana aha kibuuza, ohandikye ebigarukwamu reero okzese notisi z'omwegyesa ezi ahaifo kworekyerera, kwikirizana hamwe n'okufunza ebigarukwamu byabo.

Omuringo gw'okubarira ogwanguhi.

Omuringo gw'okubarira ogwanguhi nigukorwa ebintu bina;

- Eibikiro erikutsibwa
- Ekitabo ky'esente ahu entatsya hamwe n'enshohoza yoona birikuhandikwa.
- Ekitabo kya banka (ekigombe kyaba kiine akaunti omu banka)
- Failo z'okukwata risiti hamwe n'ebindi bihandiiko omu order. Ekigombe nikyeija kwetaaga failo emwe ahabwa risiti z'esente n'endiijo ahabwa risiti za banka hamwe n'enkarara.

Eibikiro ry'esente

Eibikiro ry'esente nahu omubiiki arikubiika esente z'ekigombe, ekitabo kya banka nainga kadi ya banka hamwe na risiti ezindi ezitakateirwe mu failo. Nikiteekwa kutsigara kibikirwe kandi hatsibire n'ekishumuruzo kishemereire kuba kibikirwe omu mwanya ogurinzirwe gye. Hariho emiringo etari emwe nemwe y'okuhamya ngu eibikiro ry'esente riri omubukumi. Omubiiki nayikirizibwa kweigura eibikiro haba hariho enkiiko z'ekigombe, omu maisho gabamemba boona.

- Omubiiki nayikirizibwa keigura akabokisi haba hariho hakiri ondiijo muntu omwe.
- Omubiiki nabiika akabokisi k'esente kwonka ondiijo muntu niwe arikubiika ekishumurizo. Boona nibaragirwa kubaho kwigura akabokisi.
- Akabokisi k'esente nikabaasa kutebwaho ekufuru ibiri nainga ishatu buri emwe n'ekishumurizo kyayo.abantu batarikushushana babikye ebishumurizo kugira ngu boona babe bariho akabokisi kaba nikeigurwa.
- Esente ezibikirwe omu kabokisi k'esente buri zikutekwamu nainga kwihwamu nizihamdikwa omu kitabo ky'esente.

Fayilo

Esente zaheza kwihwa omu kabokisi nainga banka nihaba hashemereire kubaho akapapura akarikworeka owazitwara n'okuzakozesibwe.egi nebaasa kuba eri risiti kuruga ow'omushubuuza nainga eduuka. Abashubuzi bamwe hamwe n'amaduuka nibaheraho risiti . waba otagihirwe nikibaasa kwetagisa kubuuza. Yaba etariho, omuntu owakuguza afune akapapura ahandikye ebiro, ekiwagura, omuhendo kandi akahamye arikutekaho sayini.

Omubiiki natwara ezi za risiti zoonna omu fayilo kandi azitebekanisa gye. Okubaasa kukikora kurungi noyetaga kubanza kuzifumuramu obuhanda reero ozikwase

Ahari buri risiti, omubiiki ashemereire kuhandikaho enamba erikushushana gye omu fayilo obwo enkuru zirikubanza ahansi reero entsya zikatebwa ahamutwe.

Ahari buri risiti, omubiiki ahandikye enamba erikushushana negyo eri aha akatabo k'esente nainga aka banka.

- Ekishushani 1 nikyoreka ekyokureberaho kya risiti.
- Ekishushani 2 nikyoreka ekyokureberaho ky'akapapura kokushashuriraho.

Nikirungi munonga kubiika risiti omu fayilo aho nahozazakwija. Eki kyabakitarikubasika, reero omubiiki arondeho akairi akandi kokuzitereza hakiri nk'omurundi gumwe omu sande. Ogu omurimo ni mukuru nahabwekyo otabanza kurinda risiti kukanya ngu obone kuzikoraho.

Okukyebera yaba ebiri omu eibikiro ry'esente nibushushana n'ebyo ebiri omu kitabo ky'esente.

Omubiiki ashemereire burijjo (hakiri omurundi gumwe omu sande) yaba omubaro gw'esente oguri omu eibikiro gurikushushana n'omugaite oguhererukireyo omu kitabo ky'esente. Gwaba gurikwahukanamu, omubiiki nateekwa kuronda enshonga ahabwenki;

- Hariho owayebwa kuhandiika risiti ahabw'esente ezibashohoza nainga ezibata omu eibikiro?
- Harimu enshobe omukugaita omu kitabo ky'esente? (zigarukyemu ozibare butsy)
- Harimu enshobe om'esente ezibandikirwe omu kitabo ky'esente? Kyebera za risiti kuhamya emihendo yaba eriyo)
- Esente zabarwa kurungi? (garukamu obare kuhamya omuhendo gwaba guhikire)
- Hariho owayiha esente omu eibikiro ataine rusa? (noha owakubasaa kuba yakikora)

Okukyebera z'akaunti

Buri myezi eshatu nainga aha muheru gw'omwaka,omubiiki naragiirwa kukyebera z'akaunti. Za risiti hamwe n'omubaro oguri omu kitabo ky'esente hamwe n'ekya banka niguteekwa kuba nigushushana.

- Hashemereire kuba hariho risiti ahabwa buru runyiriri omu kitabo ky'esente nainga ekya banka.
- Ebiro by'okwezi nibiteekwa kushushana.
- Omugaite gw'esente oguri omu kitabo ky'esente niguteekwa kuba nigushushana n'ogwo oguri omu eibikiro.
- Omugaite oguri omu kitabo kya banka niguteekwa kuba nigushushana n'ogwo oguri omu rukarara rwa banka hamwe n'omugaite gwa za risiti zoon.

Aha muheru gw'omwaka, abakyebezi b'ebitabo nibaragiirwa kukyebera za risiti zoon hamwe n'omugaite n'obwegyendesereza kuhamya ngu buri kimwe kihikire.

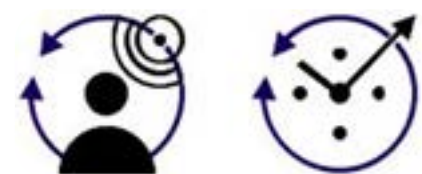
Ekyokukora 5.5.4

Ni birungi ki byokugira akaunti omu banka ahabw'ekigombe?

Yikiriza bamemba kuhajaana ekibuuzo, handiika ebigarukwamu byabo kandi okozese notisi z'omwegyesa ezi ahaifo kworekyerera, kwikirizana hamwe n'okufunza ebibagarukamu.

Ekicweka 5.6

OKUTEEKATEEKA EMBARIRA Y'ENKORA



Obwiire : Edakiika 05

Enturikiriro

- Mwebare kuhika aha businguzi. Mwahezayo emitwe yoon.
- Ebintu ebyatsigara kukora n'okumaririza enteekateeka zoon reero mukaigura bizinesi yanyu. Nk'ekyokukora ekirikushembayo, nimweija kuteekateeka imbarira yanyu y'enkor.

Ebigyendererwa

Aha muheru gw'ekicweka eki abantu nibaija kushoorora emirimo eyi ekigombe kyarate omu nkor omu myeezi eshatu, obu birakorwe, orabikore hamwe n'ebikora ebirikwetagisa. N'ekyomugasho kugira ngu emirimo eteekateekirwe yagarukwamu ahari buri muheru gw'emyezi eshatu kushoorora ebyo ebikozirwe hamwe ney ebitakakozibwe. Eki nikyeija kuyamba ekigombe kuteekateekyera emyezi endijo eshatu erikukurataho.

Ekyokukora 5.6.1

Okukora imbarira y'enkor



Obwiire : Edakiika 40

Shaba ekigombe kumaririza imbarira y'enkor abarikureeba ahamirimo emwe ehandikirwe omu kanyiriri k'okubanza' mwaba mwaguherize, muze aha runyiriri orurikurataho. Omu kanyiriri 2, mworekye obu muraje kukora aha murimo ugu. Omukakashatu, handiika omuntu nainga abantu abahirwe obujunanizibwa bw'okwebembera okumaririza omurimo. Ahamuheru, omu kakana mworekye ebikora ebirikwetagisa (ebyomunda hamwe nebyo ebirikuruga aheeru.)

Eitembezo ry'okubanza

- Gambira abantu ngu emirimo ey'amaani ehandikirwe omu kanyiriri k'okubanza
- Bagambire borekye obu omurimo gurakorwe (kanyiriri 2)
- Buuzabantu kworeka orakore emirimo (akanyiriri 3)
- Babuuze kuhandiika obuyambi oburikwetagwa ahari buri murimo.
- Reka babagane aha bigarukwamu byaabo, bahajaane hamwe nokwikirizana aha bwiire, abantu abarikujunanibwa hamwe n'obuyambi oburikwetagwa.

Notisi z'omwegyesa

Ebirungi by'okugira akauni omu banka.

- Ekigombe kyaba nikikwata esnte nyingi, kishemereire kwigura akaunti omu banka.
- Eki n'ekiteekateeko kirungi ahabw'enshonga zitari zimwe nz zimwe.
- a. Esente ezibikirwe omunju y'omuntu nizibaasa kwibwa kwonka eziri omu banka zirinzirwe gye.Esente eziri omu banka nizibaasa kukora amagoba.
 - b. Akaunti ya banka nebaasa kukozeisibwa omu by'obushubuuzi nk'okugura ebikozeisibwa hamwe n'okuguza ebyeihirwe omu misiri.

Eitembezo ryakabiri

Gambira abantu kuhandiika nainga kwongyeramu endiijo mirimo eyibarikuteekateeka ngu ekigombe kishemereire kukora omu bwiire bumwe kwonka etayorekwa omu mbarirra y'enkora aharuguru

Emirimo eyine kukorwa	Nimweija kubikora ryari?	Noha orabikore?	Obuyambi obumuraije kwetaga
1. Yigura okushaba kuba memba Hamya obwa memba			
2. Mugarukyemu nainga mukore engyenderwaho			
3. Mukore orukunagana rw'abona hamwe n'okutoorana abembezi			
4. Agenda:			
• Mukore engyenderwaho • Mukore imbarira ya bizinesi • Mutoorane abebembezi • Mutandikye okushoroza esente kuruga omu bamemba • Mutandikye kuronda obundi burugo bw'esente • Mutandikye okuramuza n'abaguzi • Mutandikye kuramuza n'abarabahereze ebyokukozesa • Okugura ebikora / okwombeka • Okurambura enshohoza yabamemba aha rurengo rw'emisiri			

OKUSIIMA

Engyenderwaho egi ekozirwe timu y'abantu kuruga omu kicweka kya bizinesi y'ebyobuhimgisay'ekigombe kyabeteraine kya Uganda hamwe n'obuhabuzi bw'abakugu kuruga omu minisiture y'obuhingi, oburiisa hamwe n'obujubi (MAAIF) aha puroguramu y'okutunguura ebyobuhingi n'oburiisa kurabira omubushubuuza (ACCDP).

Okwebaza kw'omutaano nikuza ahari:

Timu ya UCA

1. Justine Nalubega Ssesanga
2. Timothy Agaba
3. Prossy Egibwa
4. Robert Asiimwe
5. Rose Angeyango
6. Richard Sempijja

Timu ya MAAIF/ ACCDP

1. Stephen Ojangole
2. Fredrick Muhanguzi
3. Abarikukurira ebyobushubuuza
4. Obukiiko kuruga aha disiturikiti



PUROJEKITI Y'OKUTUNGUURA OBUHINGI N'OBURIISA (ACCDP)

**Okutunguura abahingi kurabira
omubushubuuzi obwiine akakwate
n'ebigombe by'abahingi.**

**Engyenderwaho y'entunguuka
y'ekigombe ky'omuhingi.**