



**AIJAANAKINETA NUKA BUSINESS DEVELOPMENT SERVICES**  
**Kanu Arucokina Aiyat Agaria Edumune Fish Value Chain Actors**

Eitaabo lo Isisianakini Ekatak Agaria  
 Epurojekt loka GIZ lo kingarakite Arucokina naka Ekatak,  
 GIZ Responsible Fisheries Business Chains Project (RFBCP)



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The first part of the document discusses the importance of maintaining accurate records of all transactions. It emphasizes that every entry should be supported by a valid receipt or invoice. This not only helps in tracking expenses but also ensures compliance with tax regulations.

In the second section, the author provides a detailed breakdown of the company's revenue streams. This includes sales from various product lines and services. The analysis shows that while one product line is currently the primary source of income, diversification into new markets is a strategic priority for the future.

The third section addresses the company's financial health and liquidity. It highlights the need for a robust cash flow management strategy to ensure that all operational needs are met. The author suggests implementing regular financial reviews to identify potential risks and opportunities for cost optimization.

Finally, the document concludes with a series of recommendations for the management team. These include strengthening internal controls, improving communication between departments, and investing in employee training to enhance overall productivity and innovation.

# AI SIYALAMIKINETA

Argent Development Consult (ADC) ka etimu lo epepeuni aiwadikaeta na kimoriarite Ijaka Seguya Henry Kizito ka Louis Kagga kesi isiyalamikito itunga kere lu ajaikina toma aipepeun aiwadikaet na. Iyalama iso noi ne ejai erionget loka GIZ- Responsible Fisheries Business Chain (RFCBP) project staff kacut, Ejakait Gerstl Adolf, Ajakait Rebecca Ahabwe, Ajakait Sarah Namigadde ka Ejakait Muwanguzi Joshua Ngobi kanu acobeu kesi napol kanu aiwadikaet kana.

Erionget loka ADC  
Argent Development Consult nesi itolomunit aiwadiakaet na arai Emanuel lo.



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## **AGIROKINET**

Erai na aiwadikaet naka @GIZ

Ikulepek BDS Training Manual kesi luka GIZ.

Epedorio atakun kosodete aitolomun aiwadikaeta na naka BDS Manual kotoma atutubet arai bo nat kere kaileleba ke komamei bobo adumun apedori kane ejai elope, kanu aisianakina itunga arai aswam na mam imedaunere ikapun, konye kojai aisiyalamikite luepepeunak arai ne elibunitor aiwadikaet na. Mam itolomuno aiwadikaet na kanu agwelar arai aicursia komam edumunitai apedor kotoma aiwadik naka GIZ.



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# I. AITEGEARET TOMA AIWADIKAET NAKA AITUTUOR

## 1.1 Inyo nuikamunitos aiwadikaet na?

Ne itolosotor itunga ebisines kec epolokit kesi aiyinakina iponesio lu itopoloet aicurus ngin kodumununete ameda. Elosikit aiwadikaet na aicorakin ka aitogogong eicurusae locici, ka lo epol mot aiyatakin aijen, acoa ka apirianut kec kotoma oponesio lu itoloset ebisines kanu adumuna aimedaun ido kopoloete ingaren. Ejaas aiwadikaet na ka iwadikaeta ice lu erucokinete iryongeta luka Business Development Services (BDS) tetere kesi da ikulepek esiomete apak kec na ailajaara.

## 1.2 Alosikinet naka eitaabo nepepe ka epurojekt loka arucokina Naibecokina naka Esubusak kotoma Agaria, Responsible Fisheries Business Chain project (RFBCP)

Ipepeunitos luka GIZ- RFBCP eitaabo lo kanu aikasia ka aitopol agwelanaro naka apuuta. Alosikinet napolon naka epurojekt kalo nesi na awanyun ebe ejaun ayuwara naka inyamate nepepe ka aitidisiar ican kotoma aiyatakin eikame loka apuutai nepepe ka edumune loka ikapun kotoma ke. Idulokina epurojekt lo toma aswamasio auni nuapolok:

1. Agaria nu ipu kiyatakinos ikapun luedumunio
2. Aitogogong eikase lu eyuwara loka agaria, ka
3. Aitidisiar Eikase loka Agaria lo emwangit Ikisila, Illegal, Unreported and Unregulated (IUU).

Ipu aswamasio nuka ekase loka agaria ko Uganda nu ijaikito itunga aikata agaria nu mam edolito, nepepe ka aitaswam iwaitin lu mam igangito apol naka agaria ne da ijaikini ekatak agaria idulokina ecanit ido komunaaritos erikot lo ekase loka agaria. Mam ibisinesin luipu emisiikitos ebe ayuwarite iboro lukocor nesi ingarakini aijar naka aicurus kocor kotoma okisila nepepe ka aidar arucokina naka epoloe loka agaria. Erai do aitopolor eiswamae lo ijaikini agaria epoloete ejok ido ebisines kec da elosi ingaren.

Eiswamae loka ijaikini agaria epoloete ejok ido ebisines lo ipu iwaitin lu iswamaere. Ediope erai asesene idare loka arucokinet naka apolo naka agaria. Aitaswam iwaitin luepiriaka kanu aitopolo ajaut naka agaria nesi ingarakini adumunio naka ikapun luipu ido kingarakinete arucokina naka agaria.

Elosikit epurojekt aingarakin ikalia ka atekerin nu edit edumune kec, ekatak agaria lu atakerin nucicik, ibisinesin lucicik luka Micro, Small and Medium Enterprises (MSMEs) kotoma orionget loka agaria. Luipu kotunga kalu emisiikinet eitolose loejok loka eicurusae kec. Kanu adumun aitepedoreet naka apolo na ekotoi, ejokuna ibisinesin lu apolo kotupitete ejautene loko Uganda. Kanu kangun abu RFBCP koduk eijanakine loka edula loka aomisio 'Business Development Services (BDS) think tank' lo ajaas ka ipirioitin luka aitolot ibisinesin kane ejaas iryongeta luka apugan nepepe ka itunga ikulepek bon. Apotu loricorakisi epone loka aijanakin BDS nepepe ka eitolose ke.

Kolomunite kotoma aicoreta nu ejaikino, aponi kitolomunai aiwadikaeta nuka BDS manuals (trainers' and learners' manuals) kanu aitolomuna Micro and Small & Medium Enterprises (MSMEs) kanu ibisinesin luegelegela kotoma orikoi luka agaria. Aponi nu kitodolikinai kotoma odistriktan lukocor luikasere agaria 15 ko Lake Victoria. Ipu awumokinet nu edumunitai kanu aitutuoreta kanu. Eraas adumununeta kwape kangun kejaikisi luipu ayinakin airic ngun ka aiswamaun kesi kocor loka Lake Kyoga. Akes apolou ebe, ipopunitai aiwadikaet na kotupitete nuesisisauno kotoma eitoswamae ke kotoma Lake Victoria konye kotupitete nuiswamai kaikat agaria kocor loka Lake Kyoga.

## 1.3 Luka ngai elosikit aiwadikaet na?

Itolomunitai aiwadikaet naka Business Development Services (BDS) Training Manual kanu atekerin nuikasete agaria kimoriarite ikiliok ka angor nu ejaas ka aicurus naidit, MSMEs.

Etiakitai ibisinesin luta kowaitin luta;

1. **Ikulepek atakerin;** itunga lu itaswamaete atakerin kec kwape ebisines aipagisaanar. Epedorete araut luitaswamete atakerin nukec ikulepek.
2. **Ekatak agaria:** itunga luelokete ka luikasete agaria.
3. **Isubusin luka agaria;** itunga lu egwelete ka agwelanar agaria. Imoriarit na ngul lu ejaas kane egweliatar ka agwelanar agaria kec; lu itolosete kogaalin arai kopikipikin; arai amotokan nucicik.

**4. Lu ejengete, itoonete agaria;** Imoriarit itunga luiswamete alosikinet naka aitola arai aidar agaria kanu agwelaro ekaulo nepepe ka aiyat edumune loka agaria kangun.

**5. Lu itolomunete iboro ice kotoma amunin ka iboro ice luka agaria;** Ekotosi lu amunin nuka agaria, akwes kec, itim, akojo, atarion, igurai ka amoeteka nuka agaria.

## 1.4 Alosikinet nuka aiwadikaet kana

### 1.4.1 Alosikinet napolon kakere

Alosikinet naisipo naka aiwadikaet kana nesi awanyun ebe esisiak luejaas ka ibisinesin lucicik kotoma oicurusae loka agaria kesi itopolorete amisiikinet kec, kapirianar kosodete aijulakin eomoomoe kec kanu ibisinesin kec.

### 1.4.2 Alosikinet Nuitebeikitai

Kaitebeikinet, elosikit aiwadikaet na aingarakin itunga:

- i) Aiyatakin airwanar ka amisiikin iwaitin luibecokina kanu ibisinesin kec kwape kitolomunitere kotoma aitutuorio.
- ii) Aijaikin acoa ka apirianut na adumun toma obisinesin kec.
- iii) Amisiikin eiswamae lokodoco kanu aipopounin aicurus, eingarenikine ka eidare loka apiyai.

## 1.5 Aicoreta nueposik nuisisiauno

Ekot esisian/asioman awanhun ebe kangin apak na aitutuorio, edumuni ngesi nuta:

1. **Amisiikin ilope;** ekot ngesi ajenun nukamunito eiswamae ke, akotokin aisia nuipe tetere itojokaari eicurusae ke kojai aimonikina ebe epedori ngesi da aitojokaar ebisines ke kanu aitodolikin ipudesia ke.
2. **Acamunit ka ayongit luce;** ; Ayinakina toma ojutene kec ka ajenun atiaketaketa nu ejaas aiboisio ace. Ejok kesi amisiikin ejautene kec ka aomisio kec kosodete aisiaun kanu inyo ejatatar iboro ice kopone kec komamei aretonokin.
3. **Aomisio nuijulakina kanu aijar/ebisines;** ekot isisiak amisiikin ejare loka atitingu. Ekot kesi aisiaun aijulanakineta, acamun kesi ka aitodolikin kes.
4. **Amisiikin ejok iboro lueyangaunete arorwa konye mere arorwa alopel edolit aisinyikokin ;** isisiak ajenun iboro lu eyangaunete ejautene aititololokin. Epedorete isisiak amisiikin nuiswamaete kesi nu epedorete kesi aijulakin. Ingarakini na kesi ajenun nuebeikit kesi aswam.
5. **Komisiik epone lo epedora ateker aijulakin;** Kitoritete nuijaikino kotoma aitutuorio, epote isisiak amisiikin, acamun, ka aimor aomisio nuka ejautene kec, loka kaluce da ka inonosio. Ekot ijo aitijenikin kesi ebe nuka kolo ingarakitos aipepe nuka koingaren nere aicawarit kesi. Eputosi na ka alimunet na ebala ebe, 'Mam ibukori akipi nu ilongia ijo imukereu ka imukeru da.'
6. **Komisiik epone lo epedora ateker aijulakin;** Ekot etutuoran kopedorite aijerakin aomoom naka isisiak amisiikin ebe epedorete kesi aijulakin ateker kec ka eicurusae loka aikat agaria. Ekot kesi aisiaunakin luce ainapeta nuka BDS ka aitaun kwape itopolootor ebisines. Ekot aisiaun na kijulak eomoomoe loka itunga ka aingarakin kesi aijulun aomisio kec toma aijulakineta. Akes apolou ebe ekot isisian kobonot.

## 1.6 Epone lo Airereor Nuisisiauna

Kangetakinet naka atutubet, akou akirot, atenu naka akou naka akirot, ekot isisian airereor nu esisiaun ngesi kwape yen itutuorio. Aingiseta nueposik eraas nu ingarakinete ngesi amisiikin ejautene ke;

1. Apedori eong da aitijenikin luce nu esisiau eong. Karai kesisiak eong luce, epedorete kesi da aisisianakin itunga ice?
2. Apedorit eong aitotol amorun aomisio kanu esisiau eong?
3. Apedori eong aitodolikin nu esisiau eong toma obisines ka kanu aitolomuun aijulakinet?
4. Apedori eong aitolomikin nu esisiau eong kanu aitopolo epulani loka ebisines ka/eitolose?

## 1.7 Nu ejaas toma naka Eitaabolo kotoma awurianut

Ejaas aiwadikaet naka aitutuor loka BDS Training manual itaaboi 3 nuka aitutuor kwape itetemitere kokwap. Atutuben nuka aitutuor ka akiro ace nu ejaas toma kesi inapitai kokwap;

### Ainapet I I: Itoduunit kotoma awurianut nu ejaas atutubena

ISUULAI	Akiro/aiboisio kangin atutubet
AITEGEARET NAKA AIWADIKAET	<ul style="list-style-type: none"> <li>• Asipokinet naka emanual</li> <li>• Nuikamunito epurojekt</li> <li>• Aitoloset naka emanual</li> <li>• Alosikinet naka emanual</li> <li>• Nuisisiauna nu epolok</li> </ul>
EITAABO 1: IGURUPUN LUITIGOGONGOETE	<ul style="list-style-type: none"> <li>• Eingarenikine ka eipugae</li> <li>• Eipugae Kogurupu</li> <li>• Arucokina Kogurupu</li> <li>• Aisinapikin Aretonikin</li> <li>• Aipikor Aibiroret</li> </ul>
EITAABO 2: APIRIANAR KOTOMA AICURUS	<ul style="list-style-type: none"> <li>• Asipokineta nuka apirianar kotoma aicurus</li> <li>• Amisiikin aikat agaria kwape ebisines</li> <li>• Eicurusae loka Agaria</li> <li>• Aitegearet naka apulaning kanu ebisines</li> <li>• Aitegearet naka agwekar ebisines kon</li> </ul>
EITAABO 3: AIDAR APIYAI NUKA EBISINES	<ul style="list-style-type: none"> <li>• Aiticaun eidare loka apiyai</li> <li>• Eidare loka lkapun</li> <li>• Nuikamunito eidare loka apiyai</li> <li>• Aiwadikaeta nuka Ebisines ka Eidare ke</li> </ul>



## 2. IGURUPUN LUITOGOGOETE

### 2.1 Aitegearet

Itegearit atutubet naka aiwadikaet na iwaitin lu egelegela lu ipedori ijo awanyuna ebe esipokin egurupu kon nepepe ka iwaitin ice lu ingarakinet egurupu kon apolo toni ne ikopakina ijo eiswamae ngol odwe kon koroko iswamai cut kodoco. Ingarakini ijo atutubet na amisiikin iwaitin luipu luka aitotol akiro kogurupu ido kimoriarito nuta; eingarenikine ka eipugae, eipugae loka egurupu, arucokina naka egurupu, aisinapikin aretonokin & aiyamakin nepepe ka aipikor aibioret.

### 2.2 Alosikineta nuka atutubet

Kengetakin atutubet na ekot ijo kopedorite aigang egurupu kon asipokin tir. Ejokuna noi karai ipedo ijo aikopakin akon araut emeebe ne ejaas idwe kon. Kotoma aswam ngun ekot ijo kolosikinete aidar eikase loka agaria kotoma ocor loka Lake Kyoga ka arucokina naka aimedaun.

**Kaibecokina, ekot isisian;**

1. Komisiikite apolou naka engaronone ka nuingarakinete egurupu aingarenikino ejok
2. Komisiikite eingarenikine loka ebisines ke.
3. Komisiikite ajaut ogurupu ka aingarakite egurupu apolo.

### 2.3 Eingarenikine ka eipugae

#### 2.3.1 Aitegearet naka engarenikine

##### Ingai ingarenon?

Erai ingarenon itunganan yen eseseni epone lo itojokaaret iboro kosodi atukun itunga aigang ngesi kotoma aitodolikin aomisioit ke. Epedorte engarenok aitodolikin airujiasia kec kibwaikitos itunga luipugaete kesi ingaren naka aswam kec.

Epedori ngin itunganan araun ingarenon kanu aswam na ejaijin, aitopol ekale, aingarenikin kotoma asubanasia ka ice da

Kiyit ebe engarenon lo ajokan ngesi imorikikit egurupu ke kere. Itoduunit ajaikina naka itunga oguupu ngol ebe imorikikina, elelete kotoma ogurupu ido kiswamaete aswamisio ace ka etau ediope. Kanu kangun, ekot engarenon awanyun ebe kotoma apak naka epelu ke ejai ngesi atukunit itunga ka aitojokaarit ejautene kec.



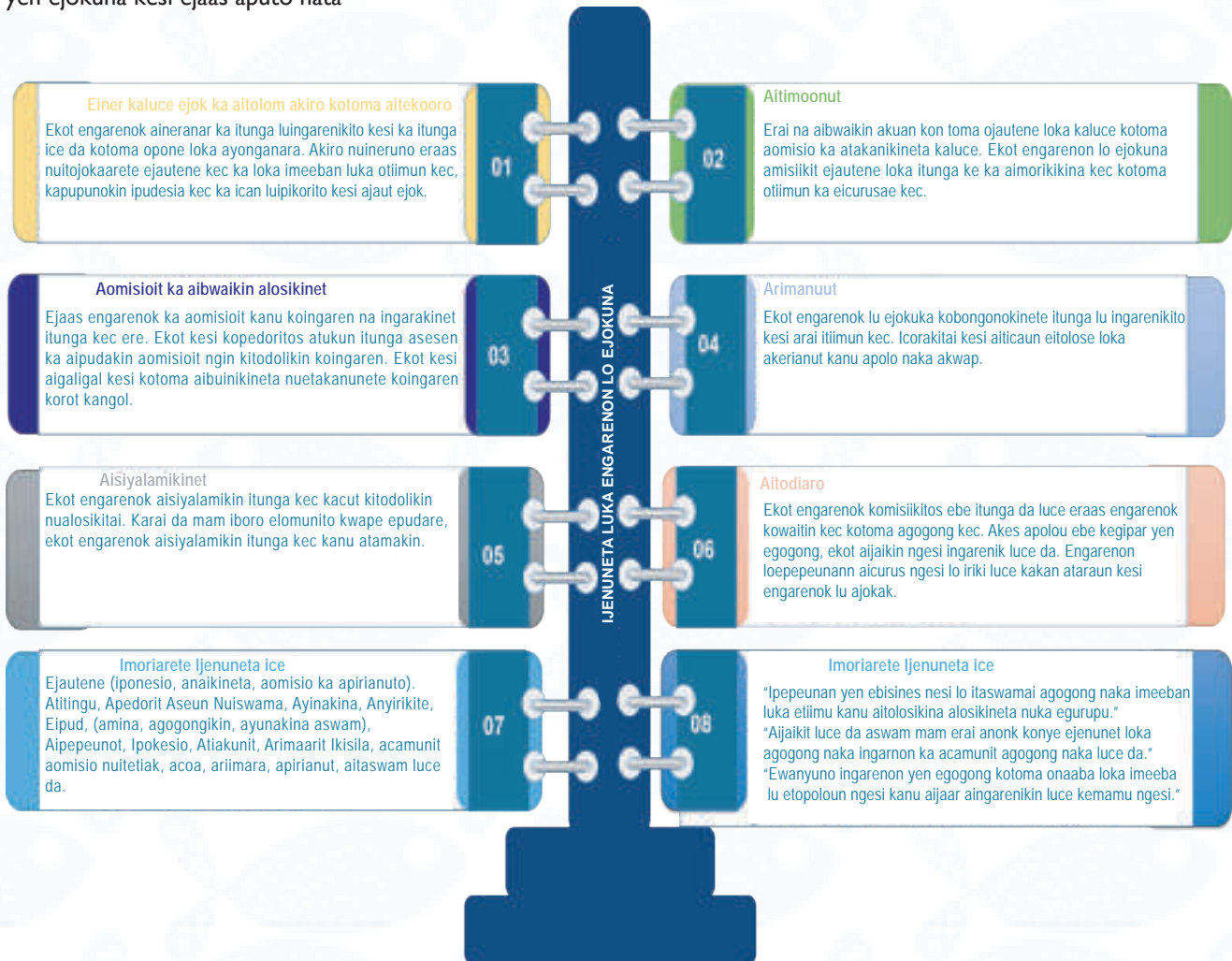
Imeeba yen egurupu ingarenikit amorun aomisio kotoma ogurupu

## Inyo engarenone?

Erai engarenone epelu loka aingarenikit itunga arai eryonget. Kotoma oingarenone, itolomete kwi aicoreta nuetupakino, ainapeta nuingarkinito itunga atupakin nuicorakitai nepepe ka aijulakin eomoomoe loka itunga kanu adumuna nu alosikinitai.

## Ajenuneta nuka ingarenon yen ejokuna

Erai araut ingarenon yen ejokuna ibore yen ingarakini etiimu kere aitodolikin nu ipudas kes. Edolit ingarenon airereor ebe ngesi ejaas ka ajenuneta nuka ingarenon yen ejokuna, koseseni ainingosia ke, agogong ka anonok ke. Epedori ngin itunganan araun ingarenon kanu aswam na ejaikin, aitopol ekale, aingarenikin kotoma asubanasia ka ice da. Ajenuneta ace nuka ingarenon yen ejokuna kesi ejaas aputo nata



### 2.3.2 Araun imeeba yen ejokuna kogurupu

Ipedori ijo araun imeeba yen epol ajokus kogurupu kowaitin luipu;



### 1. Kitaswam agogong kon kanu kaluce (Kiminakin aipues naka italantan)

Icorakitai kojai ibore yen ijokunar ijo. Kocam iupasia kon kominakisi nuipedorit ijo aswam kosodi aitaswam atalantan ngun aingarakina etiimu. Siri kirumata ileic kacut kilimokisi ijo itunga nu eminakit kesi kama kon. Ne idumuna ijo nu ipedori ijo aswam kotiimu kon, ingarakini ijo aigang etiimu ejok.



### 2. Komisiiki Alosikineta nuka Etiimu

Ne mam itiimun iswamatar ejok, etapit araut naarai mam emisiikitos alosikineta nuka egurupu. Arai ikoto ijo araut imeeba yen ebolia ejok ekot ijo amisiikin alosikineta nuka egurupu. Kingitakin aingiseta nu epolok kwape nuta:

- Kanu inyo kijaar oni ne?
- Apak na etia ai kijai ka oni kanu adauna epelu lo?
- Kopone ali engarakina eong alosikineta nuka etiimu aitodolokino?
- Irwan imwas ai kiriamununor oni?
- Ingai ebeit aitodolikin aomisio wok?
- Ali ipeluek kijatar kangin idiope kaoni?
- Kocau nu ebeit ijo aswam kangina. Kopone kalo, idauni ijo aswam kon kojokan noi.



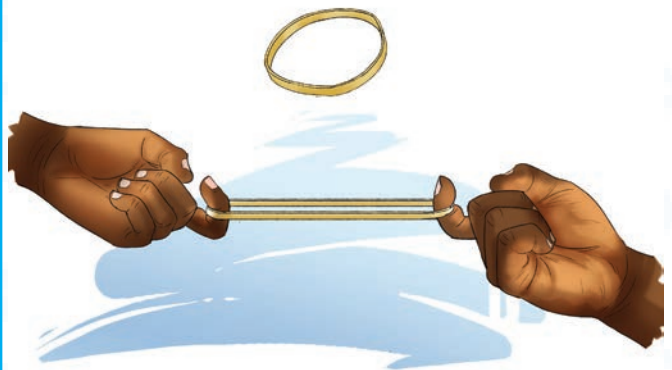
### 3. Koraun Yeni emunono

Kisumun egurupu kon nu itodolikini ijo. Ijaikini na egurupu kon amunokin ijo kwape ajokus kogurupu



### 4. Kolujukoor

Ijulasi iboro noi kotoma otiimu. Abolian yeni ejokuna kotiimu nesi yen ilujukuk komam itijiete aijulanakineta – aibois ke, ewanyunete kesi aijulanakineta ngun kwapee arereng naka apoloor. Erai na atalanta na epol noi kobisines.



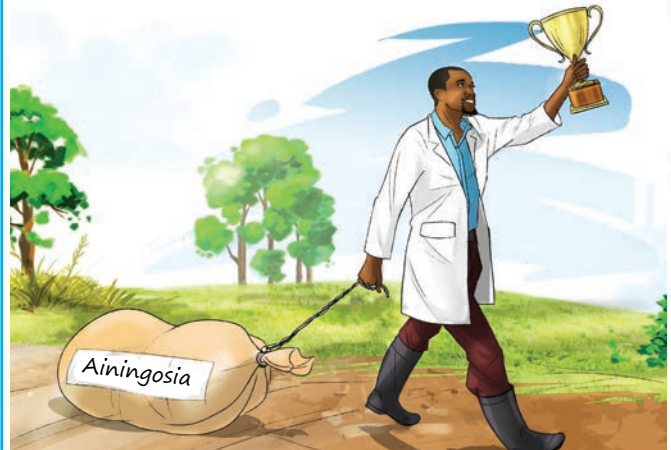
**5. Korau Alimonokinan lo ejokuna**

Kojai ogurupu lo ekukurana. Karai kiboi ijo kililingi kojai ice itunganan inera aomisoit na ijani ijo ebe mam ebuni aswam, ibuni ijo amudiar arerengusio nuka etiimu aitodolikin alosikineta ke. Karai ejai ijo awai ece lo epedori aingarakin etiimu, komurutu kakesi. Kosodi da: karai kinerasi ituinga epulani lo iomit ijo ebe epol, kigangak kesi. Epedorete kwi aminakin aomisoit kon, karaida mam kesi ikwai kinete nen, kosalaki ijo kiyongit kesi.



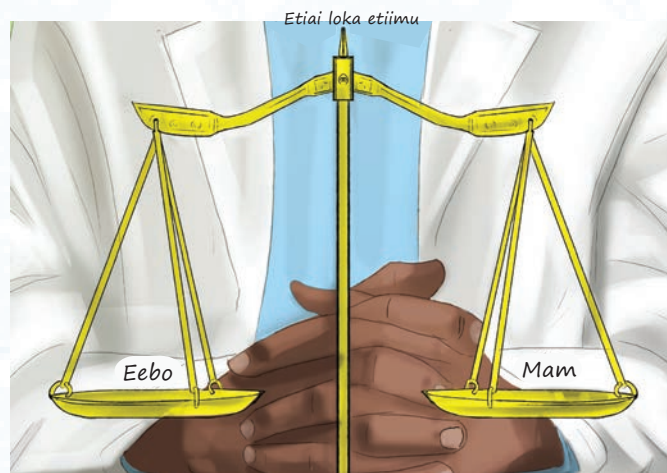
**6. Kojai kin toma oboro kere ido kinumunum ka etiimu nu edauna ejok**

Epol acodunet aseun ipurojektan lu esubito bala epataka, lu ijaikinete ijo aimedaun arai lu ibecokina atalantan kon. Konye karai kiseu ijo ipurojektan lu eninik, kosodi acamun nu ijaikito kesi ijo aswam. Kosodi bobo aitereikin ka atiokusio, ejokuna ijo aswam agogong kwape epone lo ibunio ijo aingarakin atalantan kon agogongor. Ingai ejeni, ilepunos atalantan nu lem engopis da.



**7. Atenit koponesio**

Epol etiai loka atenit koponesio kotoma otiimu. Ipaup yen ejokuna mam etemari “eebo” kangin ibore kotoma aomiso nuka etiimu. Iswamaete kesi nu epedorete karai da eseseni itunganan.



**8. Kigangak Itunga Ice Kotiimu Kon**

Kijaik abongonokinet na ingarakini, ido kokapakina aingarakin ipaup kon luipudakinos agangat. Ingarakini ijo acamunit aigang luce egurupu apolo. Irwan ipu isiyilamikino ijo, ido apak na ipudakinor ijo da agangat kijaikinete ijo. Etiimu lo igangana nesi etiimu lo ewuriar.



**9. Komurutu Akiro ka Apirianut kede Etiimu kon**

Kiyitu ebe ijaas yesi kere nen kanu alosikinet adiope – ido ne imoriatar yesi akiro, itodolikinete yesi alosikinet ngin. Arai kibwaara apirianuto komam luce edolokinete kesi, kitijenik ipaup kon ne edumakinete kesi. Arai ejaas nu itakanikito ijo kolo, komurutu ka kesi. Epote ipaup luka etiimu kon aisiyalamikin ijo kosodete amorun ka ijo nuyatakina.



**10. Kosalak Ojautene lo Ejokuna**

Karai kinguriani ijo, kiyapi, arai kitaanikite luce ican, epote itunga ajenun ijo kwape yen iriinikin kesi. Kitacakisi kesi ijo mam icela. Ejokuna aomoom ejok, kwape araut itunganan yen ejokuna. Kironiar ijo, epedorete atacakin ijo kwape iswamakin ijo kesi. Emunaari aomoom erono ejautene kon ido komunaari eiswamae kon ka luce.





## EPONE LOKA ABOLIA KWAPE ETIIMU

Erai aiswamanara kwape etiimu ibore yen itepedoori ipelueik lu ipu adaunun. Aso, epol ijo aitopoloun atalantan konkosodi aiyatakin nuiswamai ijo kotiimu – etiimu kere lo ijai ijo toma.

Itiimun lu eboliaete emopiira arai amunyelet kesi eraas ijenuneta lu epedoriatar itunga luipu abolia adumun aipikor na mam abolian ediope bon ti kedumu kanuka. Irwan ipu, ipu ipelueik lu eboliata kesi, kwape ejatatar agogongusio kec – kosodi aingaranakin ka aicoranakin, kijaikin iboro aiswamaun. ejai duc ekooici ediope: Aso, ipuda ijo da etutuoron.

### 2.3.3 Ingarenikinan ijo ilope

Irai ijo ingarenikinan yen kaijar kon ido ekot ijo kojeni ngun. Ijeni lem ijo ngun? Iminakit ijo airereor epone lo itolosio ijo aijar kon? Aitocouneta nuta ace iponesio lu ipedoria ijo aingarenikin aijar kon.

#### Inyo ingarenikinan akuan ke?

Erai ingarenikinan akuan ilope ne iomooma ijo, ipupio ijo ijo kiswamai ijo kere nu ipedori kanu aitodolikin alosikineta kon.

#### Epone lo araun ingarenon bonik ka ipepeunan loka ebisines

Ipu iwaitin lu eraunor itunganan ingarenon kakuan ke ido kotakanunete aijulanakineta nu ipu kaijar kec:

##### 1. Kibwaiki alosikineta nuka aijar kon.

Kibwaik alosikinet nuka kangin apaaran, kangol elap ka ngun nuka apak na eoj korucokina ka airujasia kon. Mam ikurianar alosikin ibore yen epol – mam ibore yen mam epedori kacut kiyunakin ijo toma ke. Kidau ijo aibwaikin alosikineta kon, kingitanar kangin paaran nu iswamai ijo kanu aitodolikin kesi.

##### 2. Kingarenik kede eitetedet.

Kangin apaarit, arai ijani ijo arai mam, ijaikinit ijo itunga lu idunyatari ijo eitetedet lo ajokan arai lo aronon. Erai aijar kon aitijenaaret, aso, ijo araut ingarenion yen aijar kon ingarakini akirot na ajokan adolokin otunga.

##### 3. Koraun yen emamei akurian.

Ekot ijo adumun apolou kon kama ejai aijar kon. Edolit ijo angicun agogong naejai ijo. Kisisianaki akuan kon atitibgor, komam ikuriana. Kocamunite adoere aibiror, kosodi bobo anyoun. Ekot ijo aitiji kaijar kon iboro lu itukurianete ijo – naarai ne ititingor ijo nesi epoloror aninik kon.

##### 4. Koyingite luce.

Araut ingarenon yen ka aijar kon erai ijo aiyapepara kijaikite ne ejai amuno angosibib ke. Arai kiswamatos itunga ice aswam kisiyalamik kesi. Alingar ingaren kaluac da erai aingarenikit luce; ekot ijo alosit ka kesi. Aibois na ijo akote ebe kituritetet ijo, kitodik kesi ebe ibwoi ijo ka kesi ijo imina ijo nu iswamaete kesi.

##### 5. Kijau aomisio nu itetiak ka arerengusio.

Siri kikurianari ijo ibore yen itet, arai arereng, acoa arai atakanikinet. Kitarau ngin paarit naisisiaunet, ido kitarau ipurogramun, ipurojektan ka aitolosio koraunos arereng. Ngin ibore arai yen mam apedori toni ne eswamauna etunganan losodit, aso koraun ijo yen sodit.

##### 6. Kongicu ngin ibore.

Koraun itunganan yen ingitanari, kane ejaas luce nepepe ka ijo ilope aingitakin boni. Ne epuwater aingiseta nu ingisi ijo, nesi epoloror amisiikinet kon, kojenui ijo nuipu. Karai mam ijo kidounitere ka nesi, kipopou akote ajenun nu ipu, amisiikin apirianuto ka aijen. Kingitu aingiseta nuisipokinete ijo – aingiseta nuepataka nujaikinet ijo amissikin na idul. Arai yen aiyirionut acoa nesi epol npo kanu itunganan araun engarenikinin loka itunga ice.



## 7. Kiswama nuedolit, mere nu epataka.

Ejaasi iboro lu mam ijo kijalakini titai. Kedol aitekooro, amunoonut ka ajaut ka iponesio, mam icamakini ace ailom toma. Kowanyu ebe nu inera ijo ka nu iswamai ijo kesi eriananara; kidara aitekooro koponesio. Iraiui oni kere itunga, ido mam itunga itodolikina bonik. Konye kijaas ijo ka apedor naka aseun nu edolito ijo kwape itunganan, nu ingarakinete ijo..

## 8. Kongicu kane ejai ngin itunganan atemelel ka ajokus kane ejai ngin itunganan.

Epatana aimuwarit aronus ka asoridid na ejai akwap. Konye arai kiyunakin oni aingic ajokus ka atemelel ka ejai ngin itunganan, ijulakinis iboro. Erai oni ejai epelu lo asesen, aisiyalamikin ka aimor atemelel na ijabatatar oni.

## 9. Kosak akurianut noi.

Ejai duc ibore yen imuwari akuan. Aibois ke, kiducokin aimuwarit nu engerito atakanun. Ne epolor oni aicawarit agoolaik nuperon, kopol ailel noi. Adumun ebe adu ngesi iyayupepet. Kwape engarenon loka aijar kon, ijaas ijo ka apedor naka araun yen itururei arai yen eleli kotoma aseuneta kon nuka kangin apaaran.

## 10. Korau aijukakinet na ikot ijo kojaun akwap.

Ngin ibore yen ikoto ijo egeun kanekon. Kanu ajaut akwap naka airujasia kon, icorakit ijo, kotoma akiro nuka Gandhi, araun aijulakinet na ipuda ijo. Kiruja naepol kogeu edite.

## 11. Kolukak akuan kon ka itutuorok ka isisianakinak.

Mam ijo ipoloor karai kiwomit ijo ebe ijo nesi idite kakere kagola. Kongicak itutuorok ka isisianakinak lu epol acoa adepar nakon. Koyinakin aisia iboro lu ipu. Kitojooka apolo ka aiyatakite apol kotoma aijar kon na ingarenikit ijo ka iswamak luce.

## 12. Kopodokin ido kigangak itunga.

Kowanyu ebe itopoloorit ijo aitimonoro ka aitimit luce. Kiswamau ijo kwangin, nen nesi iraunor ijo mere ingarenon yenika aijar kon konye epote itunga ice aseun ijo aingarenikin kesi.

### 2.3.4 Koraun ingarenon kobisines

#### Ingai ingarenon kobisines?

Ingarenon yen kobisines ngesi yen ingarakit luce itunga aiswamanar kanu aitodolikin alosikinet adiope naka egurupu. Imorikikit da aseun alosikinet na itolosi aijar. Imorikikt aingarakin itunga ice da kotoma alosikineta nu epolok.

#### Kopone ali epedoro epepeunan ebisines aingarenikin luce?

Aitetemeta nuka ingarenon yeni ejokuna kesi iriamara ka ipepeunan ebisines ajatatar kede. Kejaas nu da, ipepeunan ebisines nesi ekoto kojatatar ka nuta;

- 1. Aingisingisitoi:** Erai ipepeunan ebisines ngesi epol aingic, karai airere iboro kojokan. Emoete airujasia kanu adumun aomisio nuetiting kanu aiyatakina epoli ke. Einono lo ajaut ogurupun da nesi iyatakita araut itunga lu ingitaka. Erai aingisingisitoi acamunit atamanakin iboro ice luka imeeban, kwape ingarenok lu ejokuka kijaik kes araun lu ingitingitaka ijo kipopouna acoasines ace da.
- 2. Airereor-ilope bon:** Ingarenok luajokak kobisines kesi eraas lu epalarete ber, kosodete airere agogong kec kisisia agogong nepepe kacut (kanuepolok cut) anonok kec. Ijaikini agogong naka ilope. Ingarenok luajokak kesi lu ejenunete ido koseunete amisiikin anonoku kec tetere kesi kitemokinos koingaren.
- 3. Aipal akuan:** Ipu iboro lu itakadikinet kane ijai ijo, kosodi kirau ijo yen ingarakini ijo. Ingarenikinan yeni

kajokan ngei emisiikini iponesio lu itaswama kanu aisinapikina apagaluto ketakanutu. Konye apalikina mam erai apalisonut, kilema itunganan yen ingarenikini luce ngesi etapit aituk akiro kosodi aigangite aseun nu iswama karai da eraun ngesi aipal akuan ke.

4. **Kowomoon kolosi ingaren.** Siri kidarek ebe kodol ber, ido eroko itunganan ice ekoporo aomisiot naka kocamu aiyatakit asioman korewok. Kocamu aisia iboro lu itetiak ido kosac aitironon itunga luce kanu adiaknareta. Kitawam adiaknareta ngun kanu aiaisauna nu ipu. Koraun itunganan yen irwanari bala irai ijo da idiope ka kesi.
5. **Kipopou akou naka akirot na alosikinet.** Ekot aingarenikit ebisines akirot na ecai naka alosikinet kanu egurupu kere ayunakina toma. Ekoto yesi koyunakina toma alosikinet na ingarenikini yesi alosit ingaren. Kanu inyo iswama ijo nu? Kanu inyo epolor aswam ngun? Kitarau abongonokinet nuka aingiseta nu alosikinet kus. Erai na aijilunet naka alosikinet kus na ingarenikini yesi kotoma aipopoun einono loka egurupu, alosikinea nu iriamara kanu apolo naka aswam kus ka aswam ace da kere.

## 2.4 Eipugae kogurupu ka Aiyatakite

### 2.4.1 Amisiikin Eipugae kogurupu

Irai ijo yeni koipugae kogurupu kus ido nu etakanunete kere eraas nu ikamunito ijo da. Kanu aitodolikin nu, ekot ijo aijen agogong, anonoku, ka arerengusio nepepe ka ainingosia nu ejaas ogurupu kus. Enyara nu ka Amusugun SWOT, ebe S= Strengths Agogong, W=Weaknesses Anonoku, O=Opportunities Arerengusio ka T=Threats Ainingosia. Ijaikina ijo toma ainerun nuka SWOT konye ejokuna airereor nu ingicunit ijo kotoma apak kon naka ailajaara. Mam airereonor na engetakin.

“Erai SWOT aiswamet na ingarakini amisiikin ejautene loka toma (agogong ka anonoku) ka ngol lokokinga (arerengusio ka ainingosia) nu ingarakineta aiswamaun epulani lo ibecokin. Ijaikinit na airereor nuk’oingaren ka ajenun ationus.”

**Kwape imeeba yeni kogurupu kaluce, ekoto amisiikin;**

1. Kodukoto agogong kus
2. Kipikosi anonoku
3. Kopikosi ainingosia nu engicunitai
4. Kitawamata arerengusio kanu aingarakina egurupu

### Agogongu

Aingiseta nu epolok angicuna agogong Inyo iswamai ijo ejok noi kogurupu? Inyo iboro lu itegelikina iyangaunit ijo ogurupu?  
 Inyo esipo noi kogurupu? Inyo edeparitor egurupu kus luce?  
 Aitetemeta  
 Eipugae lo ajokan  
 Aitegoro kotoma akerianut  
 Aimorikikina naka imeeban  
 Ajokus naka aitolomuneta kus

### Anonoku

Aingiseta nu ingarakinete aitijenuun anonoku Inyo ekoto aitojokaaro?  
 Ai ikidiokotor iboro luipidai?  
 Inyo iteete luce kwape anonoku kosi?  
 Akiro nuingarakinete  
 • Inyo iboro lu mam elosete ejok kotoma ogurupu?  
 • Kanu inyo iswamatar igurupun ice adepar lokus?  
 • Kowanyu inyo emamei kogurupu kus  
 • Inyo imikit yesi aswam ejok noi?  
 Aitetemeta  
 • Erono eipugae  
 • Edit aitekooro kotoma akerianut  
 • Etiakatiaka imeeban  
 • kace da

### Arerengusio

Aingiseta nu ingarakinete aiticaun arerengusio Anu ererengusio ejaas ka egurupu kus?  
 Inyo ipedorete yesi aitaswam aingarakina egurupu kus?  
 Kopone ali itaraunata yesi anonoku arerengu?  
 Akiro nungicuna  
 • Ibore yen epedorete imeeban kere ayinakina toma aswam.  
 • Epedorete alomun kotoma nuimorunete yesi, aitopoloeta kotoma osookoni, kaice. Epedori araut itolomuneta luitetiak kotoma agaria nuekoti  
 • Epedorete arerengusio alomun kotoma ainingosia nu eyangauni apugan kokisila, katekerin, ejautene loka itunga ka ejare kec.  
 Aitetemeta  
 • Akatalen nuitetiak kanu itolomuneta nuka agaria  
 • Akatalen nuitetiak  
 • Angangat naka apiyai kane ejai apugan

### Ainingosia

Aingiseta nueposik aiticaun ainingosia Inyo ainingosia iticanete egurupu kus?  
 Ainingosia anu eyangaunito anonoku naka egurupu?  
 Akiro nuiticaunete nuta  
 • Eraas ainingosia ngun kere nuitikokit egurupu apolo  
 • Ejokuna aitemokina kanu ainingosia eroko kilikoro egurupu ka imeeban ke  
 • Kokapakina adumun aijulakinet ka aipulaninga kanu aijulakineta nu esuupaka ka ngun nuka apak naeoj.  
 • Kogipunite arai ejaas nu ekotosi asurokit egurupu kus  
 Aitetemeta  
 • Eti ai loka iboro kokatalen adisiar  
 • Ebeyi loka itaswamaeta aikeara noi  
 • Aikidiokus naka eswamak

#### KIYITUNITE

Ipedori ijo aitolomikin airere naka SWOT toma kangin aswam kere nepepe ka ne ijai ijo da ilope. Kingicuni ijo nu ipu noi nu ingarakinete ijo apolo

## 2.5 Aisinapikin Angurian/Aretokina

### 2.5.1 Aiticaun angurian/aretokin

#### Inyo angurian/aretokina?

Aretokina kotoma ogurupu nesi angurian kane ejaas imeeban kanu agelegela naka aomisio, nu eyangaunete ipegeta ka egurupu aibiror. Epedorete ingungeta ice ayangaun apolo kogurupu, naarai mam aretonokin kere erono.

Erai aretonokin ibore yen kaijar wok duc. Ipedori ijo angerokin akiro nuka okale, ipaup arai imeeban lukogurupu. Konye ipu iwaitin luka ainapikin aretonokin ngin. Ejok egurupu aisinapikin angurian kotoma aitodolikin alosikinet naka egurupu.

#### Inyo eyaunit angurian arai aretonokin kogurupu?

- Atiakatiaka naka itunga
- Iponesio luka itunga lu mam ice eminakito
- Aisumuneta nuka egurupu nu mam itodolikitai
- Amamus eirian koijanakine
- Aimwarit luce
- Aise ikur kobaale
- Aipikor amisiikin aijulanakineta kotoma kec

- Amamus aimor iyemuto, amoru luce
- Atiakatiaka kotoma eiswamae
- Aisiom arai Einer luce

### Kopone ali isinapikina ijo aretokino?

Ipu iwaitin lu aisinapikin aretonokin.

**1. Kiticau esusut loka aretokin;** Erai aiticaun esusut loka aretokina na ingarakini ijo amisiikin akirosit kwape ageunor. Kiyatakini, ibuni ijo aiworokin iwaitin ioare lu engungakina ainerun. Ekot ijo apupokin inerasi kesi nu epudasi kesi. Ekot ijo aisinapikin kesi kojaas toma amunonoro. Kongicak aingitun aingiseta toni ijo ajenun ebe amisiikisi iwaitin kere epone loka engunget kec.

**2. Kinerakinos ka iwaitin lu aretokinos** Koseu aibois na eyuwara ijo kingadaara tetere aineruna. Kanu adukun einer lo eduki, ekoto ne inerare kingadaara. Ijaikini aibois kwape kanginijo adumun einer lo itekooro komam akurian kane ejaas kesi aitetem akiro nu ejaas ingaren kec.

**3. Kopupok kojokan ido kocamak ngin itunganan alimun akiro;**

Kedautu iwaitin kere acamun aibois na iriamunet, kocamak ngin idiope ka kesi alimun akiro nu eriebeta ngesi. Kijaik ngin ewai apak na eirian komam isei ikur kobaale. Kitolot airiamun na inapaara ido kogogong nuke. Arai epedori, kitolom ikisila eroko airiamun kiboikina. Kijaik ngin ewai aikeun angurian ke komam akurianu komisiikinet esusut loka engunget kosodete aipopoun nu iswama kanu apedor aisinapikina kesi kowaitin kere.

**4. Kongicu ejautene:**

Kidau ijo apupokin iwaitin kere, koyengak apak kosodi aingic angurian ngin. Mam imotakin aitub emusaago. Kidulokin toma akiro ngun kacut nu ayangaunete kesi etakanunete, nu eomitos itunga ice. Kingitu idiope kotunga yen emunoono nu ikamunito akiro ngun. Ipedori ijo aijaikin kesi akiro ngu kotoma awurianut. Ipedori ijo bobo ainyakanakin kesi akiro kec kotoma aurianut. Bobo, kotam aingic ace akiro nu engopitos arai mam edeleete sek.

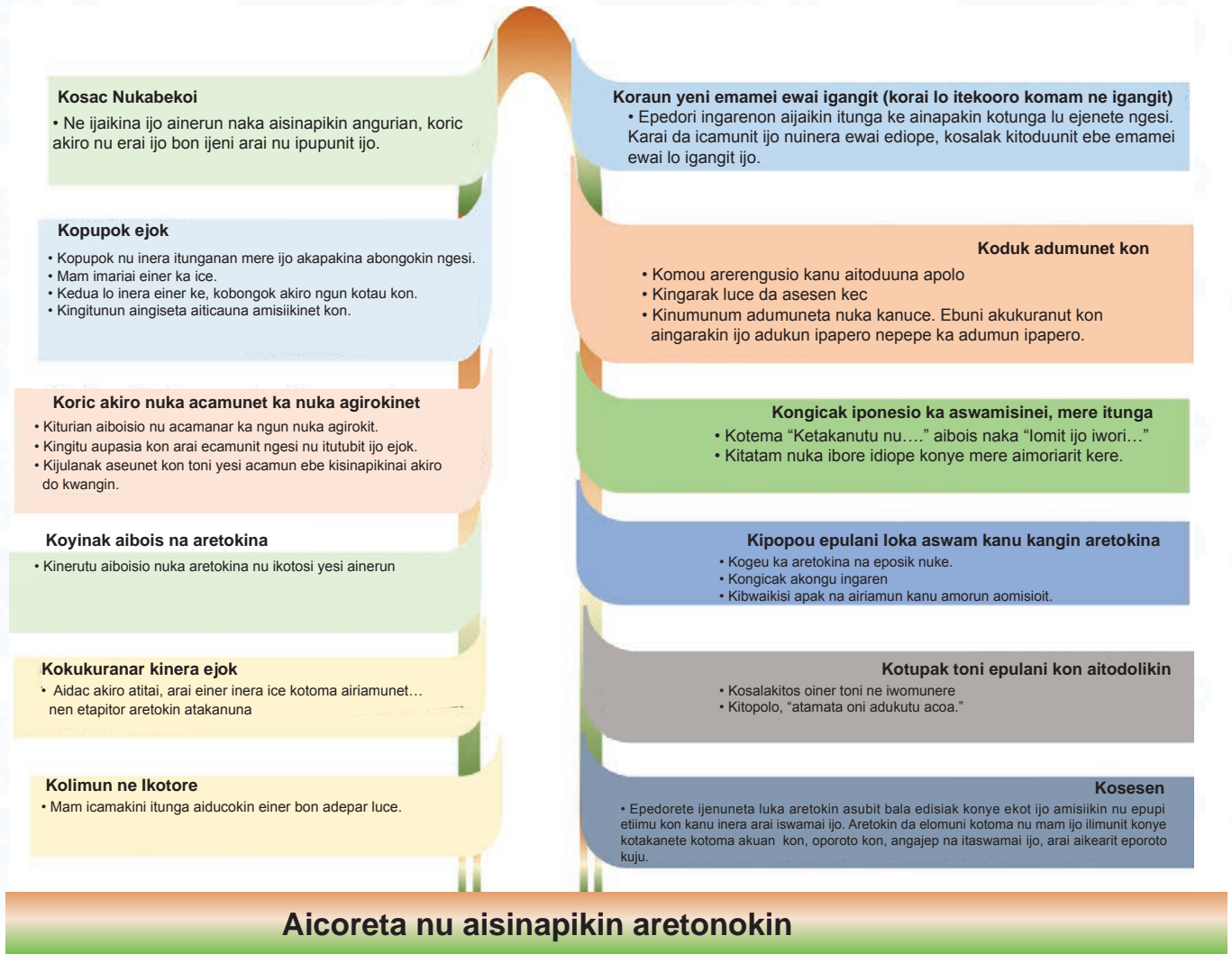
**5. Koseu iwaitin lu edumunere alosikinet naka kangin itunganan**

Kotoma aisinapikin aretonokin, ekot ijo ajaut ka alosikinet naka ngin itunganan. Kosodi ekot ijo aijen adoketa nuka aisinapikin ingungeta ikoto aisinapikin aretokin. ekot ijo amisiikin adoketa nuka aretokinet kana. Ijaikini na ijo aite ka amoun nu iswama. Ekot kojaas iwaitin lu edolokinere alosikinet ngin. Kidau ijo aiticaun esusut loka aretokin, kinerakinos ka iwaitin kere kanu airocun alosikinet naka itunga kere, na itepedori yesi adolokin alosikinet ngin. Kopupok, kolimuni nukon kosodete amorun aomisioit kanu atamatam iwaitin luipu kanu ainapakina akiro.

**6. Kocamanaros nuka ibore yen edolit aiswamaun kosodi akorakin ngin ewai epelu loka aitodolikin ngun.**

Aisinapikin aretokina nesi ekoto ijo kojoni ainerun ka itunga. Etapit iswamak amorunun aomisio kec ka ipuap kec lu iswamatar kesi. Etapit eswamak amorunun aomisio kec nuka alosikinet naka ekampuni. Aso, kidau ijo aingic akiro koseu iwaitin lu isinapikinet angurian ngin. Ekot ngol ewai kotamak alimun nu eomit ngesi epedorete ainharakin ngesi ainapakin. Kanu adumun na ejok kakere, ekot ijo apupokin aomisio kangin iwai. Kosodete do yesi arior aite alosikinet naka ekampuni. Koseunete ipekieik luka kangin itunganan. Bobo, ejokuna kane ajenun esusut loka engunget kalo tetere aitikokin engunget lo bobo atakanuun

**7. Kirwana epone lo ejaatar iboro kosodi aipopoun ariebokinet kanu koingaren.**



## 2.6 Aipikor Aibioret

### 2.6.1 Aiticaun Aibioret

#### Inyo aibioret?

Erai aibioret amamus naka adumunet. Acepak erai atwaniar aitodolikin alosikinet na epuda akuan.

Apak na imenia oni aitodolikin alosikinet wok, itemari oni ebe erai aibioret. Konye ejaas apakio nu mam oni kitodolikina alosikinet wok komam eraun aibioret. Ipu nu idumuni oni komam keraas nu iomit oni. Ejokuna ainumunum adumuneta kere. Kwape epopounan ebisines ekot ijo kojoni iponesio luka aibioreta;



**Kwape engarenon/epopounan ekoto ijo amisiikin iponesio luka aibioreta;**



**2.6.2 Ajokus naka aibioret**

**Kanu inyo ejokunar aibioret?**

Mam aibioret erono konye isisianakini oni nuipu. Imoriarito nuta;

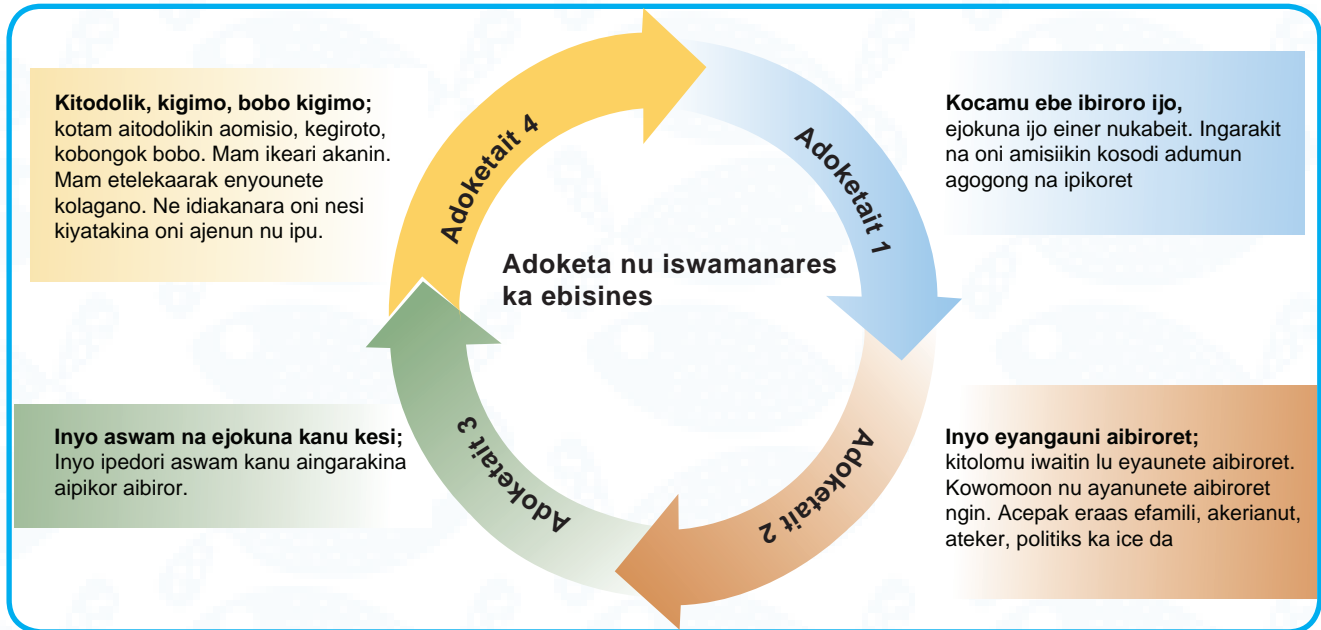
1. **Atakanikineta;** Kotoma aibioreta, idumuni oni acoa naepol na ingarakini oni akapakina tetere ma iswamauni adiakareta ngun koingaren ka amisiikin aijar. Nesi ebalare ebe epol ipolok acoa naarai amisiikisi aijar na ejaiki kesi atakanikineta nu ipu nuisisiaet kotoma.
2. **Acoa;** Ijaikini aibioret oni acoa na epolik. Epedoro acoa ngin aitaswam koingaren kanu aipikoro aibioret kwape kangin. Emamei ibore yen eburakini acoa na edumunio arai da ejai apipilu kigeari. Itunga luipu kesi ijeni ebe epolok kesi epolok naarai apotu konyirikisi atamanar aitemonokin aiboisio. Erai na naarai kopotu kesi kodumutu acoa na apol na kwana ingarakit kesi aisinapikin iboro.
3. **Alujukuk;** Ingarakit aibioret adukun alujukuk arai abonut. Ne inanga oni kibironor nesi ne inanga oni isisiauni ace. Naarai, karai kiyu oni ebe ilosi oni adumun kotoma atamakinet nasodit, atamanakineta ace da, ingarakinete nu oni adukun atitingu aibioret naepipil noi.
4. **Apolo ;** Kibiror oni, ipoloor oni katiokete kwape itunga. Kidulokini oni amisiikinet naka iboro ka aijar ka amisiikin nu iswamai oni. Ingarakini oni airwanar ka aite iboro iswamas. Erai aijar na ipolo oni. Agear kwape itunga toni ateker ejai onia polo. Kotupitete ejautene loka itunga iboro lu isubete oni kwape idiopie diopen, epedoros kotoma ataker kotoma adoketait naka akwap kere. Arai emamei apolo, emamei aijar na itopoloi oni kowaitin kere.
5. **Ajokus;** Idiopie kotoma aisisiaununeta nu idumuni oni kotoma aijar nesi ebe ejokuka aibironereta kanu aitolomuna ajokus. Kotoma abeit, ajokus nesi ejai otau loka kangin itunganan. Erai nesi epir loka aipikoret. Kiwomoom ijo aibironereta kon, owanyu ajokusio nu ayaun inyammat omeesa. Ti ijo ijaikinit ajokus na? Ti ngun kitidisiari ajokus? Ne isisiauna ijo amisiikin ajokus, kosodi ijo ayinakin aswam ngun, idumuni ijo ebe elosete iboro ejok.

1 Etakunitai kama: <https://www.wanderlustworker.com/the-importance-of-failure-5-valuable-lessons-from-failing/>

### 2.6.3 Aitemokin aibioret

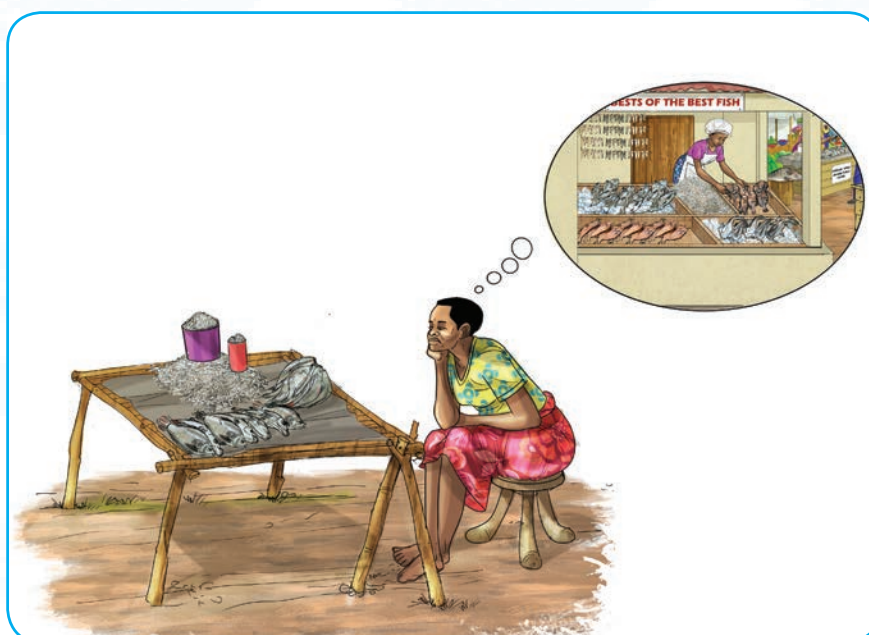
#### Adoketa kanu aitemokin aibioret

1. **Kolimu ebe kimenata ijo iboro;** ajokuna araut yen itekooro apak na etakanuna aibioret. Ijaaikini na ijo apedorosio nuka aitub.
2. **Inyo kobu koyau aibioret;** Kongicu iwaiting lu eyangaunete aibioret. Kowomoom nuka iboro lu ayangaunete aibioret. Imoriarito ekale, akerianut, nuka etunganane, nuka apugan ka aceda.
3. **Aswamiso ani epedorete aiteten iboro;** nu inyoika iswamai oni aitemokin ationus na.
4. **Aitodolikin, eitetemoor ka aingic bobo;** itodolik aomisio. Arai kibiroros, mam ikeari akanin. Mam lu etubete enyounete koisaawe. Ne iswamauna oni aibucaret nesi ne iyatakina oni da apolus.



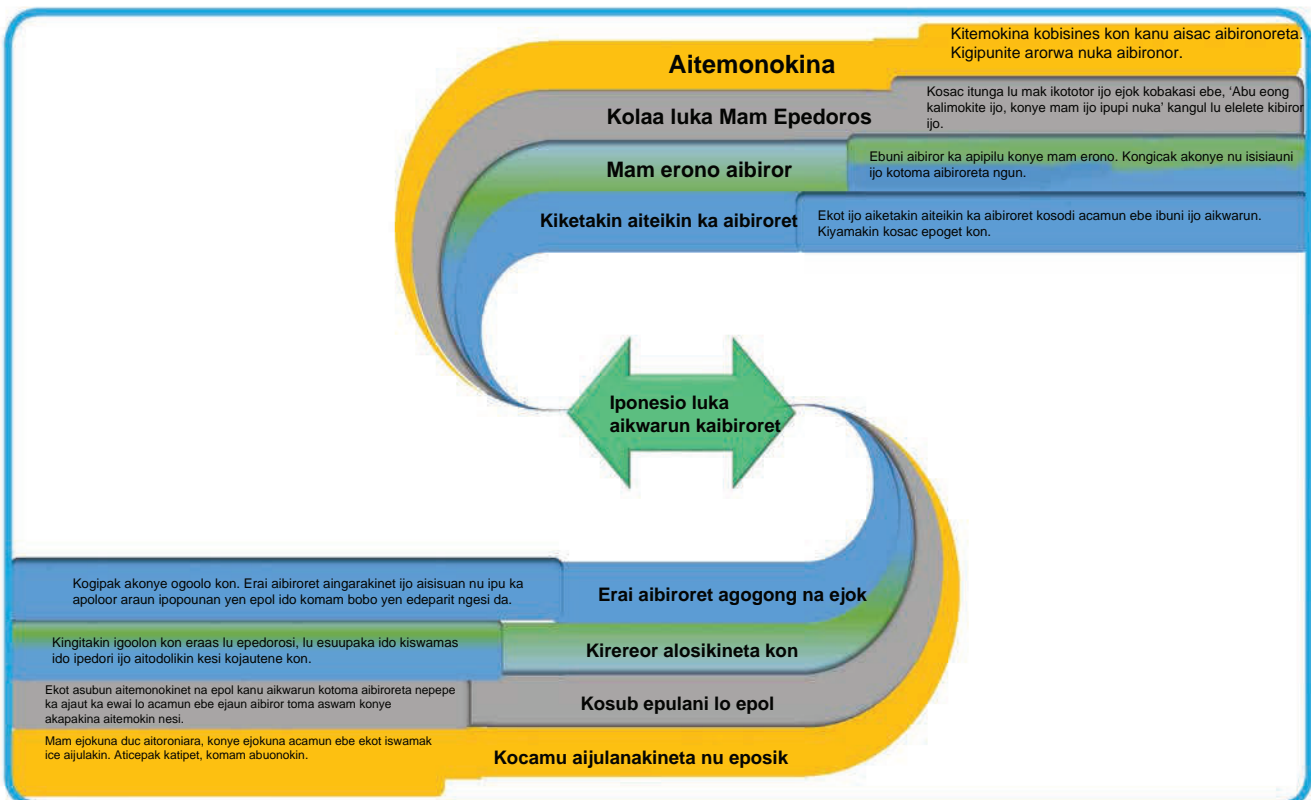
#### Epedoro aitemokin aibioreta koponesio lu ipu;

1. **Aitemonokin;** Ekot epopunan loka ebisines aitemonokin epulani loka ebisines kocoikite aisac aibironor. Ekot agipunit arorwa nuetapit aibironor aicurus ka akapakina arapanar apanya nuetakanunete.



Agwelanaran agaria iyitori aibironoreta nuka ebisines ke kojai amuno adumun k'oi ngaren

2. **Mam ipupi nuka Mam epedori;** Kola itunga lu inerasi erono kangul lu ebalasi, “Abu eong kalimok ijo, mam ijo ipupi” ka ngul lu iyalamasi kibironor ijo. Mam ilomari adipidip atorob kon ebe iswama ijo erono konye kogipak akonye nu ebeit aswam aikwarunor
3. **Mam erono aibiror;** edouni aibiror ka apipilu konye mam ace. Ekot oni agipakin nu isisiauni oni kotoma ke. Kipote nu aingarakin oni ajokunar. Kijenu oni nu apotu itunga lu kwana iswamaete ejok kisiautu kotoma aibiroror kec, ingarakino oni. Ekot ijo ainyikokin asesen itunga lu kopotu kitopolooto ebisines kec kasodete aikeun akwes wok. Ekot ijo ainyikokin kasodete ajenun inyo kobu kolot erono.
4. **Kiketakin kiteikinos ka aibioret;** Ekot ijo aiketakin aiteikin ka aibioret kanu aikwarun. Kojenik ebe ipedori ijo anyoun bobo. Kinapakin, mam icamakini epoget aipuga ijo. Ipu nu isisiauna kotoma aibiroror. Kopuko adam kon aisiaun nu apotu korokiaros. Ne icamakina oni epoget wok aipuga oni mam bobo oni ipupi nuka luce. Kisaisau ationus kede adam na ecamunit aisiaun ationus kanu aingarakinor.
5. **Erai aibioret agogong;** Kogipak akonye oogoolo. Ekot aibioret koraun aitogongooret ijo aisiaun nupu koraun epopounan lo apolon. Kiwadik aibioret, kakai, ibore yen ayangauni ka nu itemokina ijo aswam aikwarunor bobo. Mam aibioret erai angetakinet naka erot, ingarakini ijo adolore ne ipuda ijo.
6. **Kirereo bobo alosikineta arai igoolon kon;** Kingitakin eraas kesi nu epedorosi, edolito, kiswamasi kotoma ojaute ne kon. Kobu ijo kogipunte kesi akou kon? Kobu ijo kotupakite elose ebisines? Ipedori ijo airereor igoolon kon, ilujukuk ijo ido kocamunite kwangin?
7. **Kiswamau epulani lo epol;** Kanu aikwarun ekot aiswamain epulani lo epol tetere akapakina aisac aibiror bobo. Ingarakinete ijo aitemonokineta ngun aikwarun mot kane ejaas atiokusio kere, atikitketa, akadakineta arai aibioreta. Kijaikinos ka aikwenyareta kwape ingarenon ebisines nu itijenikinet ijo ebe mam iboro elosete ejok.
8. **Kocam ebe ekot aijulanakineta nu itegelikina kojaunos;** karai da mam ejokuna aiducokina aitoroniara, epol acamun ebe ekot iswamak ice aijulanakin. Aticepak, kiswamau ngun komam ibuonokin.



## 3. APOPOUN EBISINES

### 3.1 Aitegearet

Itegearit eitaabo lo iboro lu egelegela luka aipopoun ebisines loka agaria kojai aiyatakit aimedaunet kotoma. Ebuni itaabo aitijenikin ijo inyo aipopoun ebisine loka agaria, epone lo esunere ebisines lo edolit ka adumun esookoni loka agaria.

### 3.2 Objectives of the module

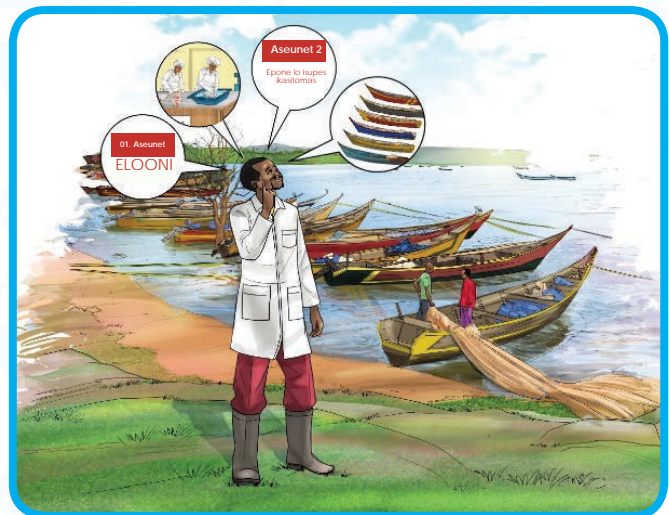
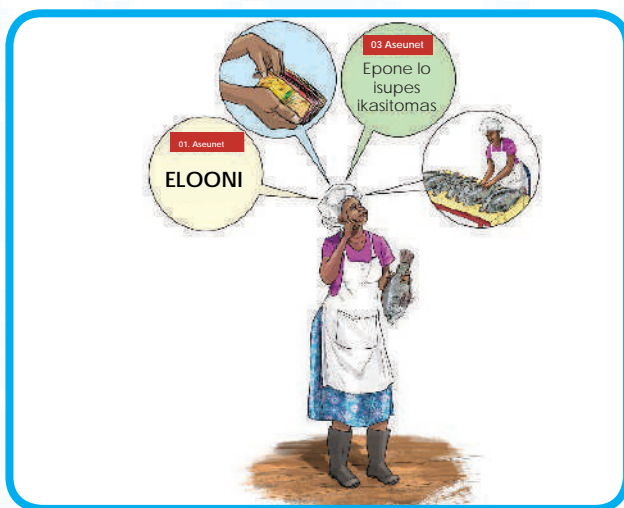
Kotoma angetakin naka eitaabo, ibuni ijo apedorit aiticaun inyo ipopounan loka ebisines ka akapanakineta nu ebeit atupakit nepepe ne edumunere esookoni.

#### Kacut, ekoto isisiak;

1. Amisiikin inyo ipopounan
2. Amisiikin epone lo iteotor ipopounak ibisinesin
3. Amisiikin agwelar ebisines kon

### 3.3 Asipeta nuka Aipopoun

#### 3.3.1 Aiticaun inyo ipopounan



#### *Ipopounak luka ebisines loka agaria*

#### **Apolou naka Ipopounak**

Erai ipopounan itunganan yen esubuni aicurs ke kotoma aomisio ke ido kokapakina ayangari atiokusio kere nuka ebisines toma aitodolikin eipud loka ikasitomas kec. Ikiliok ka angor kere kesi eraas ipopounak luegong; mam erai ebe erai itunganan ekilokit arai aberu.

Itunganan yen ecamuni atiokusio nuka asubun, asipokin ka aitolot ebisines.

“Think of a person who sits by the roadside leading to your home and who has been selling the same type of food, from the same

#### **Apolou naka aipopoun**

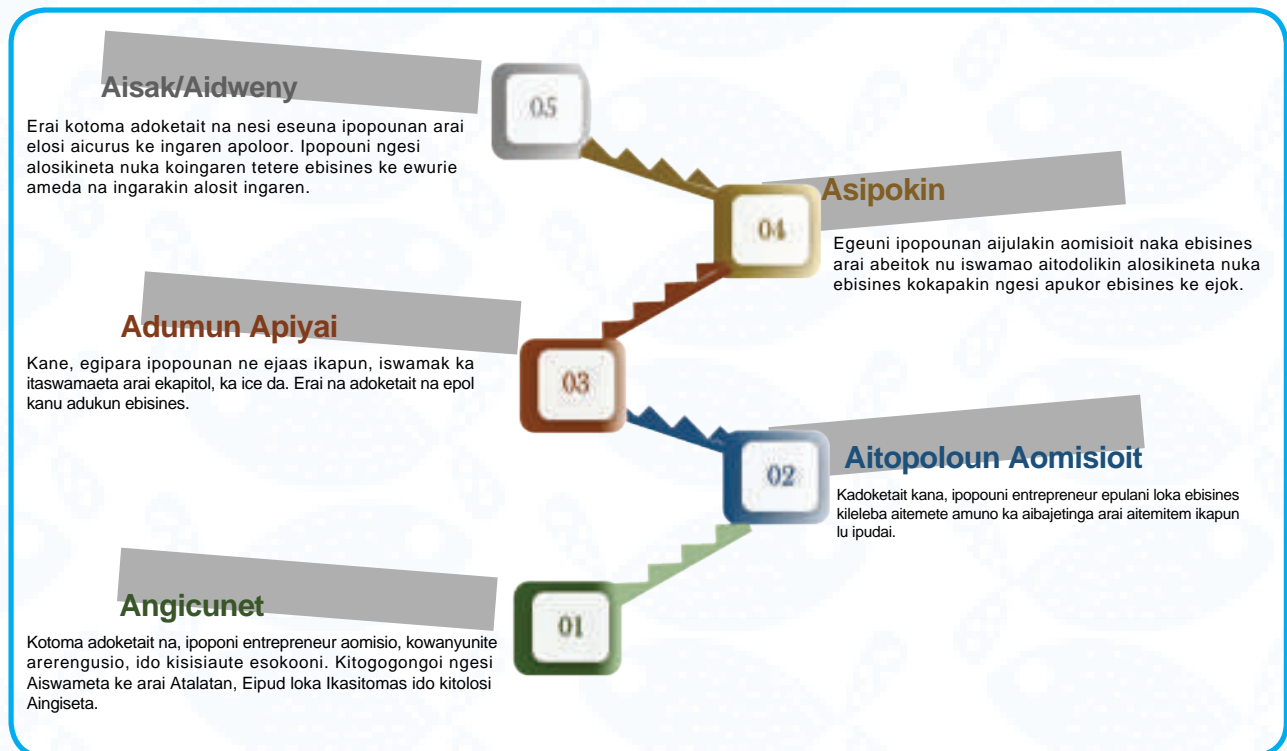
Erai agear ebisines kanu abongokin ipudesia lu angicun komunokina aimedauna kotoma. Erai aipopoun alosikinet, elose, mere enange; epone lo edolere, mere esange. Egeune loka ebisines ka etolose ke. Erai na angasikinet na epol aidak atikusio.



### 3.3.2 Adoketa nuka Etolose loka ipopounan

Ejaas adoketa nu itupakin ijo kanu araun ipopounan ido kimoriarito nuta;

1. **Angicunet;** Kitogogongoi ngesi Aiswamaeta ke arai Atalatan, Eipud loka Iksitomas kosodi aitetemoor Kibwaite Aingiseta.
2. **Atipoloun Aomisioit;** Kotoma adoketait na, egeuni ipopounan aipopoun aitemokinet arai Epulani loka Ebisines.
3. **Atukun Ikapun;** Kane egeuni ipopounan atukun ikapun, iswamak ka itaswamaeta luka ebisines, ka ice da. Erai aibois n ejenunere arai epatanar adumun ikapun lu ipudas itunga noi. Erai na adoketait na epol noi kanu asipokin ebisines.
4. **Asipokin;** Kotoma adoketait na eraun aomisioit ibore yen esipo ido kitegearite aswam naka aitodolikin alosikineta nuka aicurus. Itodolikino alosikineta nuka ebisines kwape etamakina aitodolikin alosikineta ke kacut aitemonokin kanu ainumunum kadoketait naka kokuju kanu epukorere ebisines ke.
5. **Aisak;** Erai adoketait na nesi eseuna ipopounan arai alosit ingaren kede ebisines kanu apolo koingaren, arai mam, ipopouni ngesi aitemonokineta nuka aswam ke kojai aimedaun kanu ikapun ajaut iswamaete kobisines. Ewanyuni ngesi ebe aswAmisinei nu itolosio nesi eyengarete atur naka atumunak edolokinete ameda tetere ikapun ice ekorikino bobo obisines kanu koingaren.



### 3.3.3 Ijenuneta nuka ipopounan yen ajokan

Ipu ijuenuneta luka ipopounan yen ajokan. Kimarunitai idis kaneta:

1. **Amoote arerengusio:** Lu ipu ko ipopounak egearete kede agipar eipud kosodete atipet akotokin aitodolikin eipud ngol. Etapit kesi aikweny ne ejaas arerengusio ka akoponokin kesi, konye itemonokinete ejok kanu aitodolikin eipud loka aingarakin ka aitodoliki arereng ngin.
2. **Asekun Alosikinet arai Egoolo:** Ipopounak lu elosete ingaren kesi eraas lu esipokina akonye asesen egoolo. Itolomunete kesi egoolo lo epedorio ka aswam aitodolikin nesi. Aiyinakina kesi toma alosikinet nesi ingarakini aitodolikino. Aswamisio kesi kere kesi elosikitos aitodolikin ngun.
3. **Aimo Iyemuto;** Ipopounan yeni ajokan ngesi yen engici akiro koroi iyemuto kanu amoun iponesio lu ingarakinet aisiyalamikin ikasitomas ke. Eroi ngesi iyemuto lu kane ejaas ikasitomas, lu ekorete itaswamaeta, ipopounak ice kanu ajaut olagano kontenite.

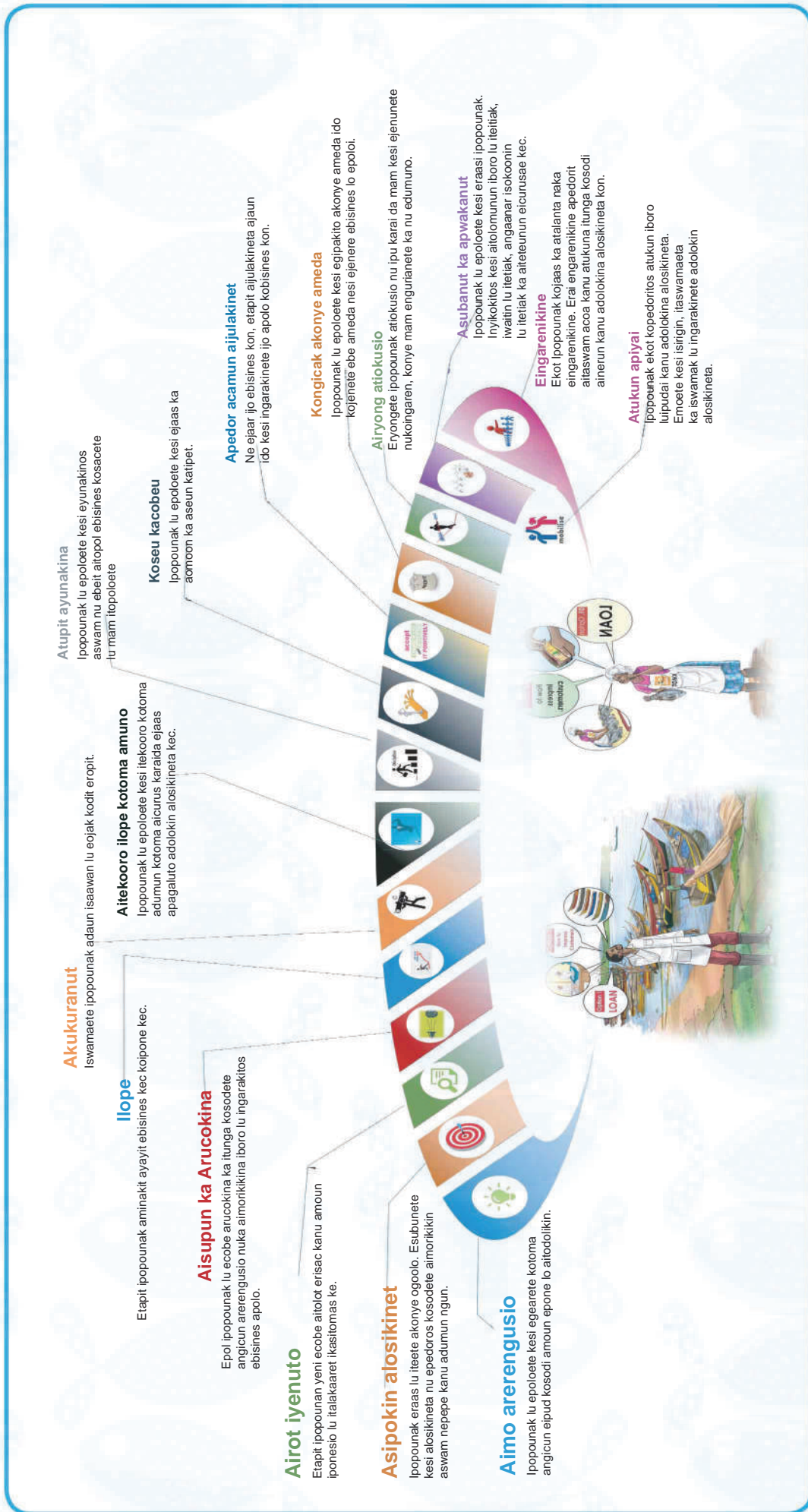


4. **Aisupun ka Arucokina;** Ipopounak lu ajokak kesi ngul lu erucokina ka itunga ido kowanyunito arerengusio nu ingarakinere ebisines. Ejenete kesi ebe karai kiriamunos kesi ka itunga lu itetiak epedori aingarakin kesi aiyatakin acoa kec ka ajenun nu ekotoi kobisines. Itaswamaete kesi angajep na iyapepeara kanu aisupuna ikasitomas agwel iboro kec.
5. **Elope Apolokiniton:** Ipopounak lu ipu kesi ikulepek aswamasio ngun. Ijenuneta luka ayaikina bon ka ayinakina aswam kesi ijaikinete ipopounak ageun ebisines kec.
6. **Akukuranut:** Ipopounak luka ebisines kesi eraas lu iswamaete adaun apak na eoj kodit ailajaara. Epol kesi amuno ebe ingarakini akukuranut kesi aitodolokin nu ipudas kesi.
7. **Aitekooro atitingu:** Ipopounak lu ipu lu elosete akonye kesi itekooro kotoma aiketakina adumun alosikineta kec. Epol kesi amuno ebe ainyikokite kec nesi ingarakini aicurus alosit ingaren.
8. **Arimaara:** Ipopounak lu elosete akonye kesi ibwaikito aomisio kec oboro lu epolok ido kimuwaritos ngul lu mam itopoloete. Mam Ipopounak lu ejokuka kakerianut icanicanete apak konye ekukuraka aitodolikin ipelueik kec.
9. **Aitolom aseuneta nu ecobe:** Ipopounak lu elosete akonye kesi epedoritos aomoom ka aseun nuiswama katipe. Mam kesi itopolooritos nukec kwape itunga naarai ejenete kesi asesen iboro kwape ejatatar.
10. **Apedor acamun aijulanakineta:** Etapit aijulanakineta atakanuun ne ijatar ijo ka ebisines kon, egongakina ipopounan toma aijulakineta kanu aitopol ebisines. Epedorete Ipopounak aseun epone lo itelekaarit aiswamauna ibore, karai da egelakina kwape akototor kesi sek.
11. **Kongicak akonye ameda:** Ipopounak lu elosete akonye kesi duc ecopakito akonye ameda kojenete ebe alosit ingaren naka ebisines nesi ipimao kotoma ameda na edumuno.
12. **Adakit atiokusio/akangasia:** Etapit ipopounak aseunun nu iswama kotoma abuonokin konye koyunakina aidak atiokusio ngun, konye mam kesi ileete kede atakanuneta. Ecamunito kesi ayangaarationus na edit konye kopol ejok ido kopol arereng naka aitub.
13. **Asumunak ka Etegearak:** Ipopounak lu elosete ingaren kesi eraasi etegearak. Ibwaikinete kesi agogong keck ere aipopoun ebisines loitolomuni ibore yen egelakina. Ipudasi kesi aswam iboro kopone lo ejokuna adepar.
14. **Eingarenikine:** Ekot ipopounak ajaut ka ijenuneta luka engarenikine. Erai eingarenikine apedorit atukun itunga kitaswamaete angajep na ejokun. Ingarakinete kesi luce adolokin alosikinet naka igoolon.
15. **Atukun apiyai:** Ekot ipopounak apedorit atukun itaswamaeta kanu aitolomuuna iboro lu ejojuka. Ekot kesi aimo isigirin, itaswamaeta, iswamak kanu aingarakina adumun losikineta kec.

### Angetakineta

Ipu ipopounak apirianuto nu ingarakineta kesi aitolot ebisines kec arai edisiak arai epolok ejok. Konye, mam ipopounak epedorete ajaut kede atalantan nu ekotoi. Ejai ngesi da aisiauun arai aipagis kane ejaas ngul lu ejenete adepar ngesi kosodete ngul aingarakin ngesi aitolot ebisines ke. Iturianitai atalantan nu kokwap kane;

Adumun	Aipulaninga	Apedor
a. aimo arerenusio b. ainyikokina c. ayunakina aswam d. aingisit adoketai naka e. aibwok atiokusio kere	f. asekun egoolo/alosikinet g. aipulaninga ejokuka ka atupakite h. airot iyemuto	i. aisupun j. aitekooro ilope kotoma amuno



**Nuiswama:** Kiwadik ijenuneta luka ipopounak lu epedorete aingarakin kesi ka ngul lu ingarakinete araun ipopounak lu itojiokarete luce.

Ijenuneta luka ipopounak	Adoketait naka apedorit			Apulaninga aswam/ijenuneta luka aiyatakina
	Ikeara	Kiding	Kwap	
<b>Aitemonokin</b>				
Asipokin egoolo				
Aipulaninga ejok ka atupakinit				
Airot iyemuto				
Acamun aijulanakineta				
Asubanut ka Ipopounak				
<b>Adumun</b>				
Aimo arerengusio				
Ainyikokina				
Ayunakina aswam				
Akote adoketait				
Airyong atiokusio				
Atukun ikapun				
Akukuranut				
<b>Aswam adumun</b>				
Aisupun ka arucokina				
Aitekooro				
Eingarenikine				
Arimaara				
Airot iyemuto				
Kongicak akonye ameda				

### 3.4 Amisiikin aicurus naka agaria

#### 3.4.1 Ebisines loka agaria

##### **Inyo ebisines?**

Erai ebisines aswam naka agwel ka agwelanar iboro aitam aisimonikin ipudesia luka ikastoma konye kanu adumun ameda kopone lo ejokuna. Erai itunga, igurupun arai apugan epolokitos.

Ebisines loka agaria nesi ne itolosotor itunga aicurus kotoma agaria, aikat, agwelanar, aitolot, aitola ayangar ne ejai esokooni kanu adumuna ikapun. Erai alosikinet adiope adumun ameda.

Aswam naka aitam adumun ikapun mam egitakina ka nuce, kilema bon ebe epone lo edumunere apiyai mam inapakitai ejok. Itetemikino bala emisiiri, arai etunganan lo ijakini aberu ke agaria agwelar ka aitodolikin ipudesis luka ore.





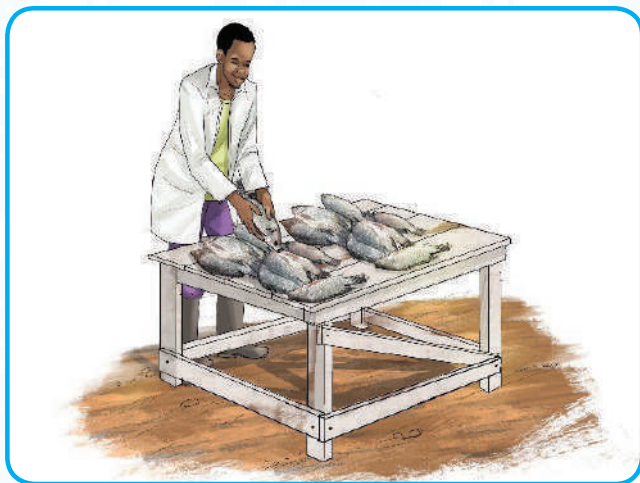
*Ikiliok ka angor nu ejaas aicurus agaria*

### 3.4.2 Iponesio luka Etolotok Ibisinesin

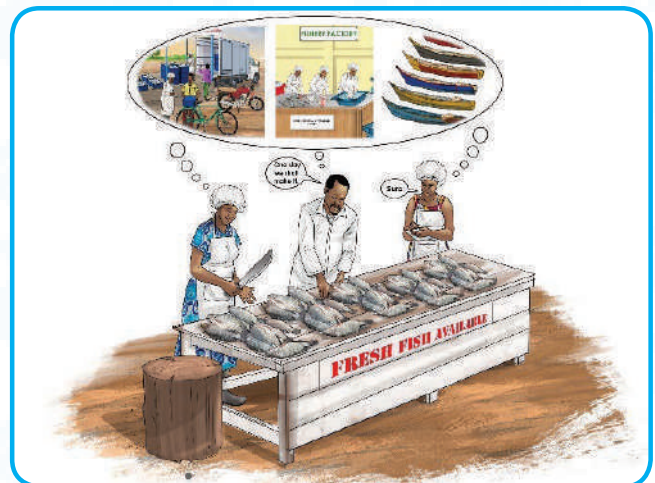
Ipu iponesio luka ibisinesin luka agaria kacut arucokina, konye kanu aisia kana naka arucokina naka ebisines loka agaria, iwanyuni iuni;

#### Iponesio luka etolotok ibisinesin

- i. Sole proprietorship (loka itunganan idiopé bon)
- ii. Partnership (loka itunga lu edeparito idiopé komam edeparete 20)
- iii. Cooperative (loka itunga kogurupu lo elal)



Idiopé bon



Ebisines loka itunga idis





### Ebineses loka itunga luipu

Iponesio luka etolotok ibisinesin	Aiticaunet	Ajokusio	Arokusio
<p><b>Sole proprietorship (loka itunganan idiopie bon)</b>  <b>Koric:</b> Ekot etutuoron aingarakin agwelanarak amisiikin epone loka ebineses lo naarai nesi lo etapit ajaut. Konye kitijena da bobo atiokusio nuka epone loka ebineses kalo.</p>	<p>Erai lo ebineses egeunit ido kitolosi itunganan idiopie bon.</p>	<p>i. Emamei itunganan ice epolokit nesi.            ii. Ameda kere naka sole proprietor erai nake.            iii. Epatana aseun nu iswama kwape eraar itunganan idiopie bon            iv. Epol ailajaara koiolosse ebineses</p>	<p>i. Ilope ngesi ibwoki aibiroreta kere            ii. Edite ekapitol loka ebineses arai ikapun lu itaswamao            iii. Epol alangiru edakio. Epedoro iboro luka itunganan aikamario kemen ngesi aitac apesenin.</p>
<p><b>Partnership (loka itunga lu edeparito idiopie komam edeparete 20)</b></p>	<p>Kotoma obineses lo itunga iare arai adepar kesi etukunete ikapun ekapitol kanu ageuna ebineses</p>	<p>i. Epatana adumun ikapun ekapitol naarai ipu itunga lu ejaas toma.            ii. Ekorio ameda kere kane ejaas itunga luetukokitis apiyai kec            iii. Ekorasi atiokusio da nuka aibiroreta kane ejaas imeeban            iv. Epedoro adumun ikapun luipudai naarai eyangaunete lu ipu kwape nat apirianuto, ikapun, acoasinei ka aijen</p>	<p>i. Mam epatana aseun nu iswama. Ekot itunga kere kojaasi.            ii. Edite ailajaara naarai ekot aomisio kere nuka itunga kijaunai naarai ngin itunganan elemunit nuke            iii. Edake loka apesenin nesi elal noi naarai edeparit nu elemunit itunganan ageara.</p>
<p><b>Cooperative (loka itunga kogurupu lo elal)</b></p>	<p>Itunga lu egelegela kesi epote nepepe kanu aitodolikin alosikinet naka kere. Kotoma obineses loka cooperative, imeeban luipu kesi enyaraunitai ajaun toma ido itoloseite kesi akiro nuka ebineses.</p>	<p>i. Erai lo ebineses lo epol adepar loka idiopie arai loka itunga iare toni 20            ii. Emorete imeeban ameda ido kere ejaas ka apedorosio nueirian            iii. Etukunete imeeban apiyai nueirian kanu ekapitol            iv. Itunga idis ijaikino aingarenikino kotoma aseuno            v. Mam alangiru na edaki ngesi epol noi            vi. Kwape ipuatatar itunga lu eyayitos ebineses lo, epatana atukun agangat naka apiyai kotoma Apugan arai kopurograms ke.</p>	

### 3.5 Aingic Ebisines loka Agaria

#### 3.5.1 Asubun aijililunet naka aomisio nuka ebisines loka agaria Aomisioit naka ebusines

Erai aomisioit naka ebisines na esuupana kiticaunite nu elosikitai aswam. Eroko kegeuna ebisines, ekot kocai aomisioit nu ilosikit aitolot. Ipu duc aomisio nuka ebisines nu ikotokin ijo. Etapit aseun ngun nu ipedori ijo bon naarai mam ijo ipedori aitodolokin kesi kere.



Angicun aomisio nu egelegela nuka ebisines loka arucokina aiyat ameda kagara

**Aswam:** Kiwadik aomisioit naka ebisines kon nu ikoto ijo aitodolikin agaria kanu erucokina adoketai kec kitaswamai nuta. Kodau kesi kere.

Aomisioit	Aitetemet
Aomisioit 1: Agwelanar agaria adiope diope	Ajeni eong nu ikamunito agaria ido aminakit eong aikat agaria. Emamei itunganan ice iswamai nu. Apedori eong adumun nu ekotosi kesi ido ajeni eong ikapun lu ekotoi kanu ageuna. Amina eong airiamun ka itunga lu ipu.
Aomisioit 2: Agwelanar aitolomuneta kagara	.....

#### 3.5.2 Aijilil aomisio nuka ebusines

Kwape iwanyunitor ijo, ipu aomisio nuka ebisines nu ejaas. Karai da ikoto ijo ti aitodolikin nu ipu kakesi, mam epedoros. Erai ijo aseun na ibecokina. Enyaritai na aijilil aomisio nuka ebisines. Epedorio aijilil kotupitete alosikineta konye ekot aseun na edolit. Imoriarete nuta:





**Bobo, kwape aipimaunet, kowanyu**

Aimedaunet naka aomisioit. Inyo ekoto esokooni? Ibwaikini ijo etia ali? Etia ai ikapun lu itaswamai ijo ayangauna iboro kon okatale — kere ka kangin idiope? Ne edoliotor iboro okatale, ejai ne ejai angaarany? Idunyasi ibisinesin ngul ka luce? Ekoto nu kiriamara ka aijilil ibisinesin.

**Epone lo ijililes aibois naka ebisines**

Epone lo egelara	Aomisioit 1	Aomisioit 3	Aomisioit 3	Aitetemet naka eebo arai mam na esunitai
<b>Ne edolit (Eebo/Mam)</b>				
Etupit aomisioit aijanakin ipudesia luka esokooni ka ikasitomas				
Epedori aomisioit (aimorikikin ekapitol)				
Iswama aomisioit kodoco				
Ecamanara aomisioit ka einono				
Imedauni aomisioit ijo ingarakini apolo				
Edolit aomisioit				
Epedori aomisioit aibwo ka luce lu ilaganete ka ngesi				
Ejai ijo atakanikinet na ingarakini ebisines? Ipedoro ijo adumun aicoretait.				
Kitacau aijulakin ido korucok ne ejaas alosikineta nuka ebisines.				

**Kinyikokin aswam ka aomisio nu ipu eebo kama kec. Koseu do nu iswama**

**NB: Ne inyikokina ijo aomisioit, nesi ingarakini aomisioit ke, koraun aitodolikinet**



Aomisiot naka ebisines na eseunitai

## 3.6 Aitegearet Aipulaning Ebisines

### 3.6.1 Aiticaun epulani loka ebisines

Erai epulani loka aicurus, epulani loka ebisines aiwadikaet na itetemi kotoma idules epone lo egearere ebisines—kacut ageunet—aitiaun alosikineta, epone lo itodolikina ngesi alosikineta ke. Epulani loka ebisines nesi erai amaapu na igirunitai kanu adolokina osokooni, agwelanar ka aisibwouneta nuka ebisines.

**Eraas nu ace kotoma akiro nu ijaikinete ijo akotokin epulan loka ebisines:**

- Arai kigeuni ijo epurojket arai ebisines lo itetet
- Arai kimoi ijo ipaup kobisines
- Arai ikotokin ijo apiyai ka aiyatakineta
- Aingarakina ebisines apolo ejok
- Aipimauna eiswamae ke ka awanyun nu etemokitai

### 3.6.2 Apolou naka epulani loka ebisines

**Epol epulani loka ebisines kowaitin lu ipu lu imoriarito;**

- Ingarakini aiticaun nuikamunito ebisines
- Ingarakini ijo aipulaning ejautene loka ebisines kon
- Ingarakini ijo aitaswam apiyai kon ejok
- Ingarakini ijo agipar apirianuto nu eposik (nu ipedori ijo aswam ejok) ka anonoku
- Ingarakini ijo ajenun anonok ka ainingosia
- Ingarakini ijo awanyun arerengusio nu itetiak
- Ingarakini ijo amisiikin lu itepegete ijo
- Ingarakini ijo kotoma ingarakine kon kotoma ipelueik ka ipudasia

Koric: Ekot ipoponak aiyitun ebe mam ice ejeni ebisines kon adepar ijo. Aijen nu epedorete kesi aswam, ka ne ekotosi kesi ajaikin koingaren, nesi erai apolou naka epulani loka ebisines lo ejokuna. Kojaas akiro nu aare, epol aitopoloun alosikineta kanu aitodolikin alosikineta.



### 3.6.3 Nukotoma opulani loka ebisines

ENAABA	ESUULA	NUKO TOMA
1	1. Aitetemet naka ebisines	<ul style="list-style-type: none"> <li>• Ekiror loka ebisines, aibois naka ebisines ka aibois</li> <li>• Epone loka aswam naka ebisines</li> <li>• Atiokusio nu ekot ebisines aitemokin</li> <li>• Egurupu/epone loka ebisines</li> <li>• Iksitoma yen edolit</li> <li>• Akiro ace kotoma aurianut nu itetemete kanu inyo epedora ebisines aibwo</li> </ul>
2	2. Nu ikamunitos itunganan	<ul style="list-style-type: none"> <li>• Ekiror loka ilope/ikulepek ebisines, ejaikainak alomun</li> <li>• Asioman, aitutuoret</li> <li>• Apirianut na ingarakini aswam naka ebisines</li> </ul>
	Aitolomuneta ka/arai eijanakin	<ul style="list-style-type: none"> <li>• Inyo ebuni ekampuni agwelar</li> <li>• Kopone ali edumunia ekampuni ikapun kotoma aitolomuneta ka/arai aijanakin</li> <li>• Etemokino etiai bia</li> <li>• Kopone ali erukotor ebeyi lo ka luce</li> </ul>
3	3. Aitemokinet naka esokooni	<ul style="list-style-type: none"> <li>• Inyo ebuni ekampuni agwelar</li> <li>• Aibois na ejai esokooni ka ikasitomas</li> <li>• Kanu inyo ipedora ijo abolobol ka lu ejaas sek osokooni ido kirwana ijo loka iboro/aswamisinei kaluce (etiai, ejautene/adoketait, eitei, eiswamae,)</li> <li>• Eipud loka iboro/aijanakin kon kolo, kwana, koingaren (ipimauni ijo) kotoma osokooni (etiai kotoma alangiru/enaaba kangin paarit/elap)</li> <li>• Lu ijaikinete ijo ka nu ekotosi kesi</li> <li>• Etiai kangin idiopie</li> <li>• Idauni ijo apak na etia ai igwelanari (ijo ilope, aitaswam luce. Koric: Imorikik angicun na idumunit ijo kotoma akatale</li> </ul>
4	4. Itemokinet naka aitotot nesi	<ul style="list-style-type: none"> <li>• Luka angai ejaas toma obisines lo?</li> <li>• Kitacau ne iswamai ngin itunganan (arai epedori)</li> <li>• Itolosio ebisines kopone ali (kwape nat; abeyanakin, apakio, ejautene)?</li> </ul>
5	5. Epulani loka Apiyai	<ul style="list-style-type: none"> <li>• Ikapun lu ekorikino toma</li> <li>• Itaswamaeta lu esipos, (kwape nat; alupok, itaswamaeta, acuuman)</li> <li>• Ikapun lu itegearete</li> <li>• Ikapun lu aitotot aswam (kwape nat; luka adieketa/ikisila, alaisiisin, luko bank,)</li> <li>• Aitac aitegearet (kwape nat; akipi,akim na eipiei, aitala aibois, ka ice.)</li> <li>• Ekapitol lo iswamai (iboro lo itegearet, erent, akipi, etranspot, ka ice da.)</li> </ul>
6	Ne edumakino apiyai	<ul style="list-style-type: none"> <li>• Lu ekotoi kere</li> <li>• Kuko okale/opapero</li> <li>• Luka ilope/akorikineta</li> <li>• Iloonin lu ijaunitai sek, apiyai ace</li> <li>• Ikapun kere lu ejaas</li> <li>• Lu eroko emameete</li> <li>• Eloonin lo ekot kijaunai</li> </ul>
7	Epulani loka aswam	<ul style="list-style-type: none"> <li>• Kilema ikapun kanu aitolomuna</li> <li>• Ikapun lu elomunete kotoma agwelanar</li> <li>• Ikapun lu eomitai edumunos</li> <li>• Ameda ijililiuna</li> <li>• Akorakin kere</li> <li>• Eloose loka apiyai kirwanar</li> </ul>
8	Aomite nu eposik	<ul style="list-style-type: none"> <li>• Kijaik aomit kon na eposik kopulan ko, kwape nat, ne iomit ijo epuniatar apiyai</li> </ul>
9	Ejautene loka ebisines/ Kaurianut	<ul style="list-style-type: none"> <li>• Iboro kere kaurianut kapapula adiope</li> </ul>

## Aswam: Koduk epulani loka ebisines kon



Kodum eitaabo lo iwadikainikin ijo epulani loka ebisines kon iroko ijo ijai toma aitutuorio na. Apak na engetakinor eitaabo ediope, kirwana epone lo iyatakina ijo epulani kon ajokunar.

## Aswam: Adukun epulani loka ebisines kon



Kopoko eitaabo kon loka epulani kitorite aijilileeta nuka ebisines loka agaria loka arucokina naka ebisines loka agaria.

Kiwadik nu ikamunito:

Aitetemet naka ebisines kakere

- Ekiror loka ebisines, aibois ka aibois
- Epone loka aswam naka ebisines
- Atiokusio nu itemokini ebisines
- Epone loka ebisines (partnership, cooperative, loitet, loemojongit)
- Iksitoma lu edolito
- Akiro ace nu itetemet kaurian epone lo ebunio ebisines aibwo

Nuka itunganan ilope

- Ekiror loka ilope/ikulepek ebisines ka lu ijaikinete apiyai
- Asioman, aitutuoret
- Apirianuto nu ingarakinete ebisines

Aitolomuneta ka/arai Aijanakineta

- Inyo ebuni ebisines agwelar?
- Kopone ali edumunia ebisines apiyai kaitolomuneta ka/arai aijanakineta?

### 3.7 Aitalakin akatale

#### 3.7.1 Aitacaunet naka Aitalakin akatale

Erai aitalakin akatale aswam kere naka ebisines kanu aitolot aitegwel iboro ka aijanakineta ke ne ejaas ikasitomas.

Toma aitalakin akatale ebunio ajenun nu ekotosi ikasitomas kitodolikinai nepepe ka aiyatakin aijanakin kesi. Imoriarit ngin ajenun kesi, nu ekotosi kesi, itiasinei, nepepe ka abolobol na ejai osokooni. Imoriari nu ikoto ijo kojoni toma ogwelare loka iboro kon. Imoriarit aitalakin akatale asupun ikasitomas, agwelar ka aijanakin kesi.

#### 3.7.2 Apolou/ajokusio nuka aitalakin akatale

Kakere, ekoto aitalakin akatale aijaikin iboro ka aijanakineta nu ekotosi ikasitomas adumun.

Kitojaka ijo ne ibuni ijo agwelanar ejok kodumuni ameda. Ebuni ebisines adumun nu ipu nu imoriarito nuta;

1. **Asubun apupok;** Ejaikini aitalakin akatale ekampuni adumun ikasitomas lu ekot nesi aijanakin komuno aimedaun. Na ijatatar ka itunga kwape kangul nesi iyatar agwelanar.
2. **Aiyatakin apupokin ka aijulanakin;** Ejenikit ebisines iboro lu ipudas ikasitomas ke. Ijaikini na apak naka aijulanakin kanu aitodolikin eipud kec kobisines.
3. **Ijenunet;** Keadun apak ebuni ebisines atakar kane ejaas luce kere kotoma oijanakin ke. Edumun ijenunet ke bon ebrand kon.
4. **Apolo naka Ekampuni;** Na iyatar ekampuni italakini akatale ke nesi iyata nesi epoloi, kiyata epoloi kojautene ke kojaunos ka itunga lu itodunos, kolomakinete aingic erisac ka aisupu nuka oingaren kanu akapakina airebor atiokusio.

### 3.7.3 Kopone ali italakinere akatale naka agaria?

Eraas lu ice kowaitin lu italakinere akatale naka iboro luka agaria.

**i) Ilope Agwelar**

Erai acamanara naka iwaitin iare irwan aare agwelanaran ka agwelan, eitei, kotapite arai acamanar etia.

**ii) Agwelanar Kojenanara**

Edukuni ajenar na kotoma ejanakine ka arucokina na acamanara ne ekotore aisimonikin ikasitomas kotoma apak na itolosio.

**iii) Agwelanar naka Aimorikikina**

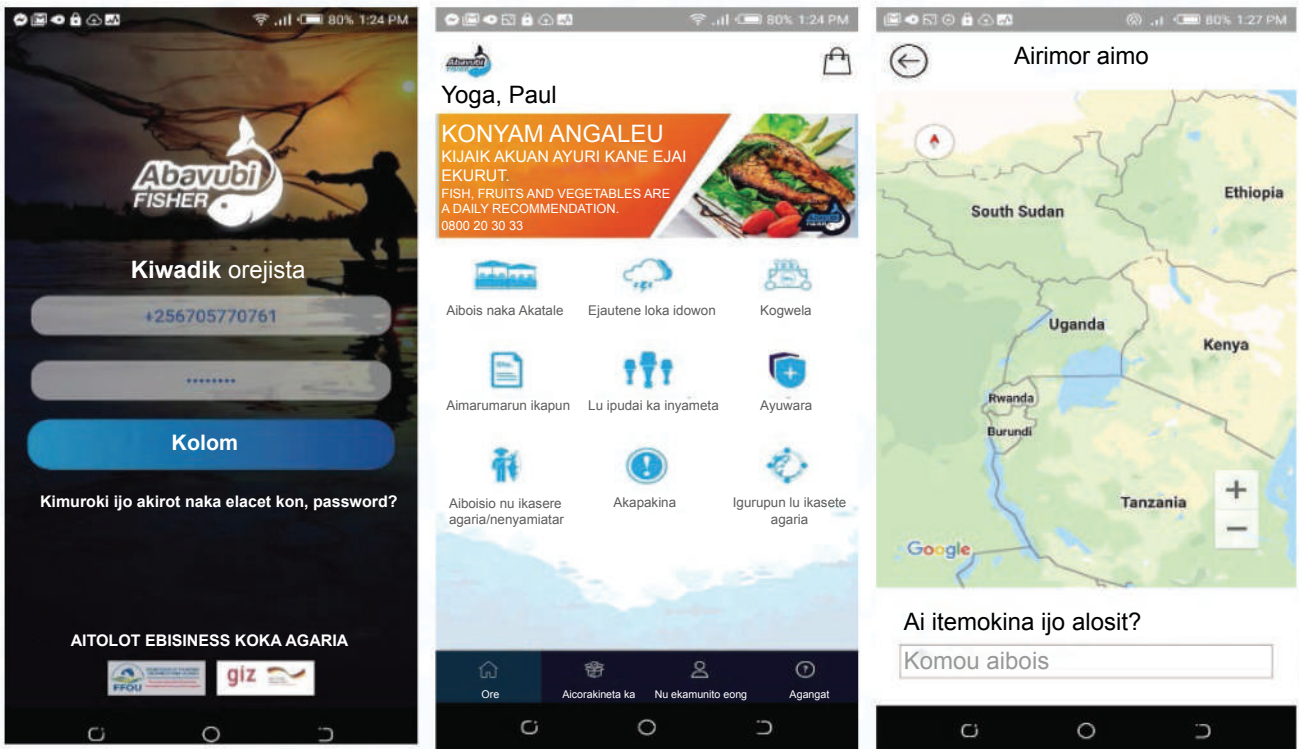
Imorikikinete agwelanarak ka agwelak apirianuto kec ka ikapun kanu adukunio ebisines loka aimorikikina; ipulaningaete kesi nepepe; emorio ikasitomas; kojai abolobol koro ekampuni iyemuto lu ingarakinete iwaitin iarei kere kacut ekasitoma.

**iv) Agwelanar Kotiimu**

Aitaswam etiimu loka ipirioitin agwelanar ne ejaas ikasitomas lu eposik.

**v) Agwelar ko Email/akompyuta, olago**

Erai agwelanar naka olago na icamakini ijo ajanakin idiophe kodiope ka ikasitomas kon kodukuni ijo ajenar kosodi alosit ingaren aitodolikin nu ipuda nesi kotoma ogwelare losodit. Kane, isinyikokik itunga kere aitaswam abore nako olago, abavubi app.



**ABAVUBI app**

**vi) Aitalakin akatale kolago**

Itunga lu etapit aitaswam elago kanu social media edaunete isaawan 3 kangin apaaran. Karai da itukuriani kigeari, epol nuka aitalalaarit ne ijai ijo kolago. Koricakin ne ejaas lu ikoto ijo aipup nukon. Ai ejaas kesi apak na epol? Nu inyoika eminakit kesi? Kopone ali itojiokaara ijo arereng ngin?



Aberu egwelanari agaria kosoookoni

### 3.7.4 Egwelanare lo iswamai

Erai egwelanare lo iswamai lo ipugato iinyukutan 5 luka P luka Amusugun arai 5Ps: Product, Pricing, Place, Promotion and people, Iboro, Etiai, Aibois, Aitalakin ka itunga.



Iboro arai itolomuneta kesi iboro/aijanakineta naka agwelar, korucokina ka eipud loka ikasitomas.



### Aiyatakite aitetem 5Ps kokwap;

#### 1. IBORO

Eraas iboro, iboro luitingio/aijanakineta kanu agwelar lu ikamanara ka eipud loka ikasitomas

#### Ace aingiseta nu ekot ijo aingitakin kesi;

- Inyo iboro/aijanakineta na agwelar eong?
- Kanu inyo aseuna eong agwelanar kesi?
- Ejaas eong ikasitomas lu ekotosi iboro?
- Ejaas iboro ice lu ma agwelaros ejok?
- Atuki eong iboro lu mam egwelaros?

Kopupok nu ekotosi ikasitomas ka nu mam kesi ekotosi. Arai ekotokin kijulakin. Kijulak iboro kon ka aijanakineta kon kanu aisimonikin ikasitomas. Kongicu kotoma orisac nu ekotoi kanu ebisines kon aiyatakin. Arai mam egwelio lu igwelanari ijo, kowomoom acoa ace na itet na adumun ikasitomas luitetiak.

#### 2. ETIAI

Erai etiai ebeyi lo egwelarere iboro/ aijanakineta. Ekot itiasinei kon kijesuna kwap ne epedorete aisuoun ikasitomas agwelia konye kikeyara ne edolit ijo da aimedauna.

#### Kanu ijo aibwaikin etiai, ekot ijo;

- Aijen ikapun lu itaswamat ijo.
- Aijen etiai lo ecamunito ikasitomas aitac.
- Aijen etiai loka agwelanarak ice.
- Aijen epone lo eraunor etiai kon lo isupi agwelak

#### 3. AIBOIS

Erai aibois iwaitin lu egelegela lu itodolikineta iboro arai aijanakineta kon okasitomas kon. Enyaritai aikor. Arai mam ebisines kon ejai eidunya ka ikasitomas, kodum iwaitin lu idolokina ijo kesi, iwaitin lu epatanar aisidunuyikin kesi. Ipedori ijo akorokor iboro kon ne ejaas ikasitomas koponesio luta;

- Aitegwel kesi ijo ilope eitei.
- Aikor naka idiopediope arai ejuula

#### 4. AITALAKIN

Erai aitalakin epone lo elimokinere ikasitomas ka aisupun kesi agwel iboro kon arai ijanakineta kon. Imoriarit aitalakin akatale aikwenyar itunga koyemuto, aiyatakin agwelanar na isupere agwelak, ajaut otunga ka agwelanar ilope ebisines. Kitaswam aiwe iyemuto kanu atukuno ikasitomas lu ekotosi iboro kon. Erai aiwe iyemuto na imoriari ajenuneta nu iwadiakino apapulai nu elakak, aputosia, apapulai nuiyemuto. Ipedori ijo aitaswam ne isupere agwelak;

- Kowanyu ebe ikamete alimonoreta kon.
- Kijaik ikasitomas kon kotamakisi luitetiak.
- Kitolom abolobol
- Kiteteminik itunga
- Kogwelana iboro luilelebikinete eipud kalu igwelanari ijo (ngul lu elosete nepepe)

#### 5. ITUNGA

Eraas itunga ikasitomas kon, ijo ilope ka iswamak kon. Ekot ijo aiyitunit iswamak kon ka ikasitomas da kanu apolo naka ebisines kon. Imorariat na amisiikin ipudesia luka ikasitomas ka aipimaun eijanakine lo ekotosi kesi tetere itodolikino ngun. Ekot ijo aoomoo nuka aitutuor iswamak kon tetere kesi edumunete apirianut kosodete aijanakin ikasitomas ejok

Komisiik itunga lu egwelet kanekon ka ngul lu ikoto ijo kogwelete koingaren. Bobo, kowomoom nuka ikasitomas lu enyekikisi agwel kane ijai ijo kosodi aisiaun ibore ejaikini kesi enangete agwel ka ijo. Iburai ijo aipopoun iwaitin lu isupunnes kesi abongun mama kon.

#### Iwaitin lu itirianet ipudesia luka ikasitomas kon ka luka ebisines

- Komisiiki ipudesia luka ikasitomas kolema eimyel kec. Eimyel nesi akote iboro lu ti ekotosi kesi adumun kotoma obisines kon konye kotoma apak ngin emamei ajokus kec kotoma obisines.
- Komisiik iboro lu itolomi ebisines kon ido kowanyu ebe kisiriama kesi ka ipudesia luka ikasitomas
- Komou aiboisio nu eminakito ikasitomas kon
- Kowanyu ebe kotoma oipud kec itolomi ijo ameda na edolit kobisines.



Esokooni loka agaria nu egelegela: epone ali isupuna ijo ikastomas?



### 3.7.5 Aitemonokin Acoa naka Aitalakin Akatale

Ne italakina ijo akatale kotupak ace kanuta;

1. Aitakakin kinyalal (Ps 4 luka aitalakin): Kowanyu akiro nu ijaikitai.
2. Alosikineta nuka Aitalakin: Inyo alosikineta kon kanu aitalakinakatale.
3. Ebajet loka Aitalakin: Kimaru ikapun lu iomoit ijo itepedorete ijo aitalakin akatale ejok.
4. Airereor abolobol: Komisiik agwelanarak lu ilaganete ka ijo, nu iswamaete kesi ido biai. Kitaswam nu aitemokina akatale naka abolobol.
5. Atiaketa, adodikin ka asipokin: Imoriarit na amisiikin itunga lu imoun ijo apupukin nukon, kotiakiunite koptoma apupok nuka ebisines.

### 3.8 Ainamakin ebisines ekiror ka itolomuneta

#### 3.8.1 Aitacaun Ainamakin Ekiror

Enyaritai ainamakin ebisines ekiror, arai branding, ne

**“epwakunere ekiror loka ebisines, ejenunet ke arai aputo ke na etiakunit nesi kane ejaas ice”.**

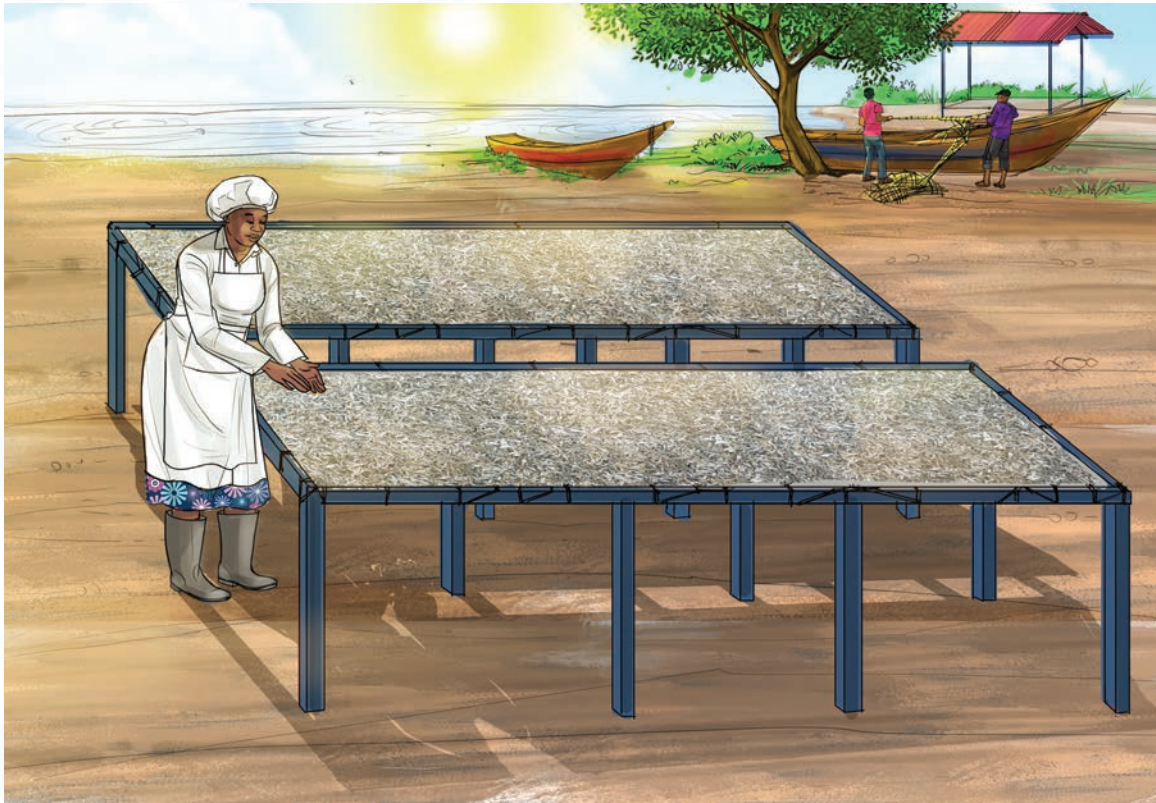
Epedoro agaria da ainamakin ekiror. Ejaas iwaitin lu inamakinere agaria ekiror loka ebisines ka itolomuneta luka agaria. Kwape nat, ageutu itunga ainamanakin agaria iikirora, kwape emukene kotoma amukeben, emukene lo irieryitai ido ece lo itoolatai. Ipu idukai lu egwelanarete agaria nuepalal adepar kwape kolo ne etolosere agaria kogaalin toni osokooni bon ka aiboisio ace.



Agaria nu inamakitai iikirora kotoma osokoonin luapolok, supermarkets



Ekot aijen ebe agaria, kacut nuepalal, kesi mam epatana ainamakin ekiror ka asipokit ebisines. Kanu asipokina nuka iboro luka ebisines, epol aitemokin iponesio lu esalakina ebisines esipo. Kwape nat, ekotosi agaria nuepalal aidario kotoma amwanus na edit, agaria nu italgatai ekotosi abongokino aitalig. Ekot do aipopoun iwaitin lutetiak lu idaris agaria tetere egwelaro kokirora luinamakitai kesi. Idiope kowaitin erai atukun akiro nu ikamunito agwelak tetere adolokin kesi ketakanutu agaria.



*Emukene loitoonitai eroko kiyatakina aitolom ka ainamakin ekiror*

### 3.8.2 Ajiokus naka ainamakin ekiror

**Epolok nuka ainamakin ebisines ekiror koponesio lu ipu kanuta;**

- i) **Atakan naka ebisines;** Epatana ajenun ebisines kotoma okiror lo inamakitai ido epatana itunga amisiikin iboro kon. Anamakin ebisines ekiror. Erai ekiror aisumunet naka SMEs ibisinesin lu edisiak ka lu etamito ebe epote kesi aijanakin ikastomas kojokan. Itijenikin kesi ne ebeit kesi adumun kotoma oboro ka aijaanakineta kec, ido itigetaari aswam komam eputosi naka luce. Itolomuno ekiror loinamakino kane ejai SME, nu ekotos kesi araun ido nu ejenete itunga kesi araut.
- ii) **Aitekooro kaluipu;** Ingarakini ainamakin ebisines ekiror ko SME naarai ingrakini nesi aitekoor kana ejaas luce ido kotiakunite kesi kane ejaas ice. Iyatakin aitodolikin amina naka ebisines kakonye nuka ekasitoma. Kanu aiswamaun nu, ekot ijo akorikin apiyai kanu aitolomuna ebrand ece lo ebuni araun aingobel naka kangin itunganan. Kotenite ekiror loemaikino, idumuni ijo apedor naka ayayit itunga ice, aso, siri kimuwa nu.
- iii) **Kosub ikasitoman luka amunonut ka ayunakina;** Abrand na ejokuna nesi iswamauni ikastomas lu kesi isupakinete yesi itunga ice ido kopote kesi aijinenaar koingaren. 'Kosak isipo kadamio kec'.

**Ingarakit ebranding ijo aitodikin ikasitomas ebe ipedorit ijo, ido isipo. Ipedori ijo alingak alimokin itunga nu nu ebeit kesi amunokin kobisines kon.**

- iv) **Ejokuna kanu eswamak kon;** iyatakini ebranding ajokus naka ekampuni kon. Ijaikini ekampuni itunga akotokin koras luko tiimu karaut lukotoma. Ijaikinit kesi epoget araut loka ekampuni ido atutubet naka etiimu. Ijaikit kesi aiswamun iboro adapar epelu.



### 3.8.3 Asubun ebrand loetubit

Erai asubun ebrand lo ejokuna bala alosit korot na mam enangi kanu ajenun nu ipu. Epedori araun apak na etiono, eyengari apak na eoj ido kopagal. Ekoto ipopounak abongokin aingiseta nuta:

- a. Inyo epelu loka apeleikinet enterprise?
- b. Anu ajokusio nuka apeleikinet naka agaria?
- c. Nu inyoika ebalasi itunga kani apelikinet kangin?
- d. Anu ajokusio ekotosi agwelak agongakina ka?

Kidau abongokin aingiseta nu, ekot ijo amisiikin nu ijaiknete ijo inamakini ekiror kon, komisiikin nu ijaiknete ebisines kon aswam noi kane ejaas ikasitomas (kwana ka luka mwace), iswamak luka ekampuni ka ice lu epodosi. Ice kowaitin lu ingarakinete asubun ekiror lo inanakino asubuno;

1. **Kongicu, kosub ido kitodolik;** Ejai epone lo inamakinere ekiror, ne igeuna ijo ka angicun ingai/inyo ikoto ijo araut luejaikina toma obisines kon, kosubuni ijo ekiror kosodi aitotol iboro kere kwangin. Epedori na kopone kalota;
  - Kodum ejenunet lo epol. Kiwadik aiboisio kere.
  - Kodum iriagin kosodi ainamakin kesi.
  - Kiwadik akirot na inamakina. Ekot ngin iswaman kojene nuilosikit ijo kotoma ainamakin kangin.
  - Kosub “eporoto” loka SME lo inera nuka ebrand. Ekot eporot lo kojai toma aiwadikaeta kere nepepe ka aputosia nuka iboro lu itolomi ijo, kolago ka nenice da.
  - Kitolom akirot na esuupana na itoduunit apolou naka ebrand.
  - Kinomu aputosia kosodi asubun adoketa nuka ebrand ko iboro lu egwelaro. Kinyikok aitaswam ekiror, eriagi ka aputo adiope apakio kere.
2. **Inyalak ebrand.** Ebuni ebranding alomar toma aiboisio kere nuka ebisines loka SME - kwape epone lo ebongonokinere isiimun, enape loka iswamak ka ice da. Itoduuni iboro ka aswamisio kere. Eraas iboro ngul luitodunitos ekiror, iboro lu itolomuno ka lu ejaas toma. Aswamisio kesi eraas; eijanakine, agangat na ijaikino ikastomas, eitunganane ka atakanuneta. Elomarete nu kere okasitomas kon kijaikin kesi eomoomoe.
3. **Kosalak irai abeit kobrand.** “Arai mam ijo itodolikin aisumunet naka ebrand—ekerete ikasitomas kon acepak mam itaklakinete ijo kane ejaas luce”.
4. **Kosak isipo.**
5. **Erai ebrand bala aijar naka ebisines ka ejenunet kere.** Ijaikini ebrand ebisines kon ejautene ke, kwape kijenia oni da itunga.

#### ‘Aicorakineta’ 7 nuka ainamakin ekiror, ebranding

Ibisinesin luka SMEs lu ekotosi ainamakin ikirora kotoma agaria kesi ekoto kiswamata nuta;

1. **Kojaikin ne ijene ijo ebe itakunit ijo kane ejaas luce;** Ekot ebisines loka SME araut lo egelakina kane ejaas luce kowaitin lu egelegela kakonye ka itunga. Imorikikit na iriagin, ikirora. Ekot bobo da agaria nu egwelanarete kesi kojai ategelikinet kanuce kopone lo idarere kesi, lo itolaere kesi.
2. **Kolimor ebe ijo nesi idunyasi ka ikastoma;** Aibois na aiminaikina adumun isirigin bon kane ejai ikastoma, komorata ka ngesi nu emina ngesi. Ijaikini na ngesi araun yenikon obe.
3. **Kitolom epupe lo ejok kobrand;** Koraun yen epilikit ebrand kon kodukuni ejautene lo itodunit ebe imina ijo aijanakin ikasitomas noi.
4. **Koduk einono arai eipitene loka ebrand;** Epol aitutor itunga kere lu iswamaete ka SME ajenun einono loka ebrand kosodete kesi apak aswam ka aitotol apolo naka ebrand naka kangin apaarit.
5. **Abongokinet naka itunga kobrand;** Ekot atupakin epone lo epupiotor ikasitomas iboro lu ibrandingaitai, inamakiatai ekiror kanu awanyun ebe ilosikina opudesia kec. Ejai acamunit ne itorionaritere kanu aijulakin eijanakine, iboro ice, etekinoloji, eitolome, arai aibois kanu aisimonikin ikastomas

6. **Mam icamakini aijulakinet aidotor asipokina kon;** Epol aitirian aijulakinet ka asipokina. Mam ijulakini iboro kere adioe aijulakinet. Ekot ejaunos aijulakinet apolokinitok luka SME awanyun ebe itasalikitos ikasitomas ikirora luka ebisines kangol. Ebuni na ayinakin kesi da asipokina nen.
7. **Erai ebranding akorikin isirigin obisines mere aitolom ikapun kinga;** Ekot ebisines loka SME ayangarit ebranding kwape akorikin isirigin obisines mere aitolom kinga. Ibrandingao kanu aisup ikasitomas ice ka aijanakin kesi kodoco. Nen kopote isirigin aijaikin ebisines aijar ejok.



### 3.8.4 Inyo epulani lo ejok ainamakina ekiror obisines?

Erai epulani lo ejok ainamakina ekiror obisines biai, inyo, ai, iworu ido ka ngai ekotoi kojenuku akiro nuka ebrand. Ainyikokin aipulaning ejok nesi ijaikini ekiror asipo kitekooro, ido koyangauni ameda toma aicurus naka agaria ka aijanakineta ace, ido ijakini SME aijulakin noi kojanakine ke adepar ngul lu mam ibrandingatai.

Acoa naka ainamakin ekiror nesi erai epulani loka apak na eo na ijaikini ijo aitodolikin ajenuno ka ikasitomas akotokin ijo. Acoa na edolit nesi ejai alosikinet naka ebrand, aisumuneta ne ejaas ikasitomas, ka epone lo itolomutere aisumuneta ngun. Ekot acoa naka ainamakin ekiror kotupite nuta;

1. Alosikinet nuka ekiror ka epone lo elimunere.
  - a. Inyo atiokusio ekoto ekiror aitemokin? ka;
  - b. Kopone ali ingarakinatar lu ebeit araut ikasitomas?
2. Ajenun/asekun lu ebeit araut ikasitomas
  - b. Ingai ingarakinai ebrand?
  - c. Epone ali epupiotor ikasitomas lu ido akotosi kesi ti kopupete bia?
3. Epone lojenunet lu iboloboloet ka ijo?
  - b. Ingai kwana ijaikinit lu ebeit araut ikasitomas kon nu ekotosi kesi ido kopone ali?
4. Epone ali iswamanator ijo ka lu ebeit araut ikasitomas kon?
  - a. Inyo ibore itegelikina kane ijai ijo ka eporoto lo ikotor ijo aitodolikin nukon?

## Aswam: Koduk epulan kon loka ebisines



Kopuko eitaabo kon loka aipulaning kotupite aijililiuneta kanu ebisines loka arucokina naka ebisines loka agaria.

- Kiwadik:
- Epulani loka aitotol
- Luka angai iswamaete kobisines kalo?
- Kiticau ipelueik kec ka atiakatiaka naka aswam (arai epedor)
- Iswamao biai (kwape nat, abeanakin, isaawan, ejautene loka aswam)?

### Epulani loka aitalakin akatale

- Aibois naka esookoni ka ikasitomas lu emunoi
- Kanu inyo ipedora ijo elagano ka lu ijaanakinete iboro/aijanakineta nu ipuda ijo da aijanakin kirwana ijo (ebeyi, adoketai, ejautene, eiswamae.)
- Nu ekotoi kosokooni kolo, lolo, mwakace (koingaren) kanu iboro/ aijanakineta (arai epedor kotiai loka alangiru/ ngin idiopie kangin apaarit/ elap)
- Lu ijanakinete ijo iboro ka nu ekotosi kesi
- Etiai kangin diope ka eimarune loka iboro kere lu ijanakino
- Epone ali igwelara ijo iboro kon (ijo ilope, luce)
- Itolomuno etiai bia?
- Koric: lbwaik aiwadikaet naka aingic esokooni kwape angetakinete kon
- Epone ali edumunia ekampuni ikapun koboro lu elomuneta kotoma lu itiolomunete yesi agwelar ka/arai aijanakineta?



### 'Epedor' -Eebo apedor eong; Awaragat naka Nanyonga, apopounan agwelanar agaria<sup>2</sup>

Erai Grace Nanyonga Mugisha na abu koraun akoki kokaru itomon kaare, kinyekikinite ngesi aidar inacan ka ainacan ke kedautu ipajan kec agwelar iboro kec kere. Kanu aidaria ekale kec, apei ngesi ekirididi kosodi ekaulo aitaswam ekapitol ageara ebisines loka aipe akokoro kasigiri agwelanar ko Mbuya Kinawataka (eiduny ka esomere ke - Our Lady of Consolata). Abu na kijaik ngesi ekiror ebe 'Akokorei' kane ajaas ipaup ke konhye kwana enyaritai ngesi 'Apese nagar, Fish girl'. Kotoma apakio nu agwelanara ngesi akokorei nuepeitai, ejaunenei ngesi ikasitomas ke kede aimurumuria, lo ejaikini kesi eminunete ngesi.

Erai Nanyonga kwana apopounan ido na epolokin, CEO, naka Grana Fish Supplies Ltd ekampuni lo egwelanari agaria nuitoonitai. Itolaete kesi agaria, kibwaikinete itijijimeta tetere ekapakina kanu anyamio. Abu aijulakinet ke kotakan kedaun airiamun naka aitutuor naka apaarasia 3 lo etemekitos luka Youth Alive kosomero kec lo arai akou naka akiro 'Kopone ali ipedora ijo kotoma aijar'. Aponi idwe kingitai yen aminase kesi noi, kowounete kere ebe 'Chicken' nesi atemar Nanyonga. Apotu luetemokinito airiamun ngin kominak akiro nuka ngesi aipe akokorei konyarareete aratak iyemuto luka Monitor lu opotu kitolomutu awaragat ke kapapula kec. Abu awaragan kikama itunga lu epu, adiope kakesi erai Mrs. Ruth Kavuma, apak ngin korai napolon kesomero ko Gayaza High nakobu kijaa ngesi kwape akoku ke ka angarakin ngesi toni ne ejai ngesi lolo.

Kapakio nuka aiyeng ko S.6, adumunenei ngesi aswamisinei konye abu she jobs but her aitutuoron ka aicoran ke kinyikok ngesi ageun ibore ice. Akaulo kana, abu atutuoron ke kitodia ngesi kokidoi luka Sese islands aisisia aitola agaria ka aiyatakite kesi aimedaun ka aitwegelinikin ipaup ke. Abu ngesi kitodia ngesi ne ajai apaupa ke, Reverend Ddambya, na abu kitutuo ngesi epone lo epegunere ebeyi lo ajokan kagara nu elaete. Abu atutuoron ke kingarak ngesi agwelanar agaria ke kotoma airabet, ka luko Rotary. Iriamuna eong ka itutuorok kimoriarite Maggie Kigozi. Ageun apak kangin, kiriamuna eong ka iryongeta lu ipu lu egelegela kwape Uganda Women Entrepreneurs Limited (UWEAL) ido ka airiamununeta nui pu kokekwan ko UK, USA ka ace da.

Abu ngesi koturiakina ka atiokusio nu ipu kotoma obisines loka agaria. Adiope apaarit, ebonguni ngesi ko Sesse kitaswamai etakisi abu asaduku adiope naka agaria kodou kobilibilunos agaria kere ido kotwaniari ngesi ikapun ekapitol ke kere. Abu kodum aswam na engarakini ngesi aidiatun ekapitol kanu ageun bobo ebisines ke. Konye apak naka aikwarun abu bobo ngesi kotwania ikapun ke keere apak na agolokinere Nakumatt konye eroko ngesi ikwaruni mot. Itaswami ngesi iswamak 3 lu eraas lu etacio elap, ka luka eleja lu edparito 20 ko Mukono. Etutuo ngesi da itunga kogurupun luka angor ko Kalangala ka Mukono ka aingarakin kesi ageunun aicurus naka aitola agaria. Irimi ngesi akwap kere itatami awaragat ke na ijaikinit atumunak ka angor agogong ebe epedor kotoma aipopoun ebisines.

### "IPEDORI IJO ARAUN NANYONGA, IPEDORI IJO AIJAIKIN LUCE AMUNO IDO ERAI AITUTORIO NA AGEUNET KON"



## 4. AITOLOT APIYAI KO BISINES

### 4.1 Aitegearet

Itegeari eitaabo lo iboro lu egelegela luka aitolot ebisines kon kacut apiyai ke. Ijaikij ijo eitaabo aiticauneta nuka inyo aitolot apiyai kobisines, aitolot isirigin, atukun ekapitol, aitemokin apesenin, ikapun lu edumunio, ikapun luitaswamario, aidar aiwadikaeta, aidar iboro lu ejaas kanu agwelanar ka aibwaikin ebeyi ka ace da.

### 4.2 Alosikineta nuka eitaabo

Kengetakin eitaabo lo, ekot ijo kopedorite kodoco amisiikin apolou naka aitolot apiyai kobisines.

#### Kacut, ekot isisiak kopedoritos;

- i) Amisiikin inyo iswamauni aitolot apiyai muka ebisines ejok.
- ii) Aiyatakin aitijenaar iwaitin ka itaswamaeta luka aitolot ebisines loka agaria ejok.
- iii) Agwetun aijulanakineta kotoma obisines anyoun kopone lokolo toni loka akwana lo etupit ainapetaven.

### 4.3 Nuikamunito Aitolot Apiyai kakou kec

#### 4.3.1 1 Aiticaun aitolot apiyai

Erai aitolot apiyai, aitemonikin, atukun, aidar ka atupakit apiyai kanu aitodolikin alosikineta nuka ebisines. Imorikikit asesen iboro kere luka ebisines, ageara kotoma apiyai toni eitolose ke ka aitalakin akatale nepepe ka iswamak ke.

Erai eiswamae lo ibecokina loka aidar apiyai nuka ebisines kimorikikite nuta; agwel iboro lugwelara & itaswamaeta, aimar ikapun ka eitaswame kec, atacanareta, airereor ka iboro lu erucokina ka aidar isirigin kobisines.

#### Adoketa nuka aitolot apiyai

##### Kakere, aitolot apiyai nesi ejaas aswamisinei arai adokena nuta;

- i) **Aitemonokin, aipulaning;** Erai aitemonokin aitolom epulan loka aswamisinei kanu aitodolikin ne ekotoi kodoloi (aomoom ingaren). Ipedori na aimorikikin aidwar nuepote kakonye, aibwaikin ka aisukunyikin aitemonokineta ka aswam kanu aitodolikin egoolo. Kotoma obisines itemonkini oni apiyai ka aswamisinei, alosikineta nuka apiyai, aidar iboro lu etukuno kanu agwelar, ka aidar iswamak, aidar iboro ice, ka ice. Erai adoketait naka eplaning lo ejai apolo na itolosere aswamisinei nu esekunitai aitodolikin.
- ii) **Aitodolikin;** Erai adoketait na neitodolikinere aswamisinei nu etemokitai aswam. Epedori adoketait na da araut aswamisinei nu ingarakinete nu alosikitai adumun kotoma aitoloso naka apiyai. Kane, ngin iswaman ngesi ijaikino epelu ke. Kotoma aitolot apiyai etapit aijaikin kesi aimarun eitaswamae loka ikapun, aiwadikaeta, abanking ka aibujeting.

##### Kane, da;

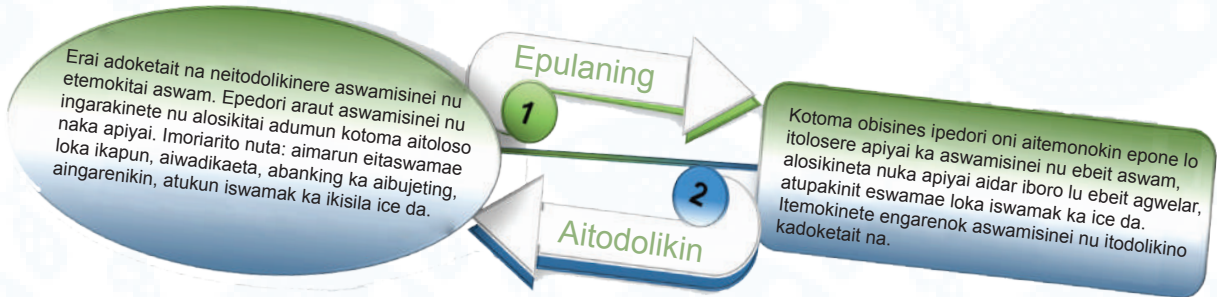
- erai ingarakine ibore yen ejok noi aitodikin acoasinei nuka aidar apiyai.
- Adumun iswamak lu itodolikinete aswamisinei nuka aitolot apiyai.
- Ikisila luipugaete; Ekoto ikisila luipugaete iswamak ka itaswamaeta kojaas.

Ekoto ikisila kojaas toma aitemitemeta nua ebajet, eitolose loka ikapun, agwelanar, iboro lu ejaas ka angicun epone loka aswam naka iswamak.

#### Apolou naka aitolot apiyai

Yen egei aitaswam akiro nu nesi ilope ebisines. Ingarakini aitolot apiyai kotoma aseun nuiswama kanu ameda, akorikin ikapun obisines, aidar isirigin, aibwaikin ebeyi ka iboro ice luka ebisines. Epol etace loka aseuneta nu arokok ka, irwan ipu, ijaikini ebisines aibiror. Ingarakini aitolot apiyai aitidisiar adikanareta kotoma aseunun nu iswama ido kingarakini aitolot ebisines ejok (aseunun adolitok).

## Adoketa nuka aitolot apiyai



### 4.4 Atutubet 2: Aitolot Isirigin

#### Alosikineta nuka Atutubet kodoco:

- i) Kanu amisiikin iponesio luka isirigin kwape ejenunitor ipopounan.
- ii) Kanu amisiikin iponesio luka isirigin lu itaswamao kobisines.
- iii) Aingarakin amisiikino naka iwaitin lu edumakino ekapitol.
- iv) Amisiikin eitolose lok apesenin.

#### 4.4.1 Aitolot isirigin luka ilope ka Isirigin luka ebisines

##### Isirigin luka ilope ka Isirigin luka ebisines

Ikapun luedumuni itunganan = eropit, ainanakineta, ataceta, kane ejai ekale, kokale.

Ikapun luka ebisines = ikapun kama agwelanar, ikilayant lu etacete kanu ejanakine, iloonin luko obisineska aijanakineta.

- Epedorete ikapun luka ebisines araun ikapun luka itunganan ilope.
- Iyareikini, epedorete ikapun luka ebisines araun ikapun luka itunganan ilope arai enyami ngesi eropit kobisines kangol.
- Iwunikini, enyami itunganan ikapun kobisines kotoma okomision ka aropeta ace.
- Ekoto aiwadik elose loka ikapun lu itaswamo ka lu edumuno kotoma oitaabo loka eitaswamae loka ikapun nuka ebisines kosodi isirigin luka ilope atiakar aiwadik nenice.

#### Inyo alemar ikapun?

Erai alemar ikapun alemuno naka ikapun luka ebisines aitaswam kanu iboro luka itunganan ilope. Kwape aitetemet, kelemu itunganan ikapun kobank arai angaun kosefu kanu ngesi aitaswam kanuka. Kotoma oitaaboi luka eitaswamae loka ikapun eyengarit na kwape aitolomuneta nuka isirigin nu etacasi nu ilelebikino obisines arai okampuni angetakinet naka ekaru. Aitetemeta ace; ikapun luegwelere inyamat luka paaran ijai apejo, amuk arai igoen kanu epate, isirigin luka esomero arai amukean kanu idwe kon ka ice da.)

Kitaswam aitetemeta nu awanyuna elemune loka isirigin loka itunga lu ewutai aitutuor kacut ne idilunatar isirigin. Etapit itunga aimurokin ikapun lu imarunete kesi aitolomuneta nuka isirigin luka ebisines, kodisiar eropit kec adepar ne amunosi kesi. Aingiseta adis kawanyuna nu:

1. Icodunenei ijo ibore agwel iboro liwowatai, imaten arai ice-cream ne ijaar ijo osokooni?
2. Inyo ewomitos itunga inapi ijo egoe lo itet kanu kangin aidai?
3. Etapit ijo agwel iboro lu abelekeka arai luka aila?
4. Kolim aitetemeta ace ne itaswamator ijo ikapun luka ebisines kanu kon.

#### Aicoreta nu etiakere ikapun luka ilope ka luka ebisines

- Kopuko akaunts nu egelara kobank, na ebisines ka nakon
- Kidar aiwadikaeta ka arisitn kogelegela
- Kitemok ibajetin lu egelegela loka ebisines ka lokon
- Kigiru ekokoro kiding naka iare ka ikisila lu edumunere isirigin
- Kotupak atacanario naka ikapun na emoritai
- Kotupakite ne itaswama ijo ikapun kon kanu ebisines kinyakini oisao kon

## Ajokusio nuka atiakite isirigin luka ilope kaluka ebisines

### 1. Epatana atupakin elose loka isirigin luka ebisines

Atiakite apiyai nuka ebisines ka nukon nesi ingarakini ijo adumun aputo naka elose loka apiyai kon kobisines. Karai kitaswamai ijo ikapun ageuna ebisines, ekot ijo atupakin elose loka ikapun kon. Ipedori ijo aitirian eitolose loka ikapun lu elomete ka lu elomarete kinga — ikapun toma ka ikapun kinga—kejai ijo alimunet naka eitaswamae loka ikapun adiope airere.

### 2. Ainakin aimara eitaswamae loka ikapun ibecokina

Ingarakini atiakite akaunt kon ka naka ebisines aitacanan ikapun ka isolosinei kodoco. Itiakit ijo akaunts nakon kane ejai naka ebisines, ingarakini ijo aseun nu iswama kobisines kodumunite ijo akiro nu ecaete nuka eitaswamae loka ikapun.

### 3. Aitebeikin etace loka alaisisi ka esolo

Egearo ebisines ka aitolomio kinga naka ikapun. Epolok nuka atupakit elose loka apiyai kere tetere itidisiarete esolo lo itaci ijo. Epedoro aitim ka aikisar apesen ace arai kiwadikat ijo ejok.

### 4. Koyuwa ebisines kon kane ejaas imusaagon kokisila

Aidar iboro kon luka ebisines kogelara kane ejaas luka ijo ilope nesi epedori araun aibwokat konye kingarakini ijo apakio nuka imusaagon arai ketakanutu. Kejaun emusaago lo ikamanara ka ebisines kon mam epatana arikokin oboro kon kwape itunganan kosalete lukon lu ilope eyuwara.

### 5. Koduk aputo naka ebisines ka amunonut ke

Akaunt naka ebisines na etiakara nesi ijaikin ebisines araut lo esipo ido komunono —ne ejaar ekiror toma apapulai ka akaadin nuka apiyai, kwape aitetemet. Ikulepek ibisinesin lu ipu egearete ka amaikin ekiror ke obisines konye kepoloor ebisines kijulakin kwape ebalare kotoma Amusugun DBA (“Doing Business As” Aswam Ebisines kwape)— ajaikin kokiror loka ebisines ece. Nu kere ijaiknete lujanakini ijo ikilayants kon, lu ikorete ijo iboro ka ipaup kon, kingarakini adukun ebrand loejok.

### 6. Adumun aswamisio nuka ebisines bon-aijanakineta nuka apiyai ka ace

Ejaas ibanks ice ijaiknete aingarakino na esuupana kwape awanyanar akaunts. Epatana aijaun elooni kejenun ebe etiakara akaunt naka ilope ka naka ebisines.

## Aiyatakin airere agogong naka atiakit ikapun luka ebisines ka ngul luka ilope

Erai Hajji etunganan lo ebarit noi kodoket loka Namasale ko Lake Kyoga. Itaswamai ngesi itunga lu edeparito 50 angor ka ikiliok kwape bariyas, etoonok emukene ka aitemonokin aitiiban nuikaset. Ejaas Hajji ka ikapun isawan kere ido etaci ngesi iswamak ke kedautu aswam na ijaikino. Iswamai ngesi kwangin kanu atakerin ke nu itemokino ka iboro ice luka eikas kocor. Ne ekotor ngesi agwelakin ekale ke ibore, elemuni ngesi koisawo ediope. Karai da itoroto lo elosiotor iboro egwelanarete nen, itaswamai ngesi ikapun ngupengun. Esalakini ngesi erai abaran loka odoket loko Namasale. Kanu ejautene ke, etapit ngesi aitamat ipapero ke ne emaikitere ngesi ‘Ekabaka loka edoket’. Etapit ekes je kedauno isirigin aijukar akiro ore ne eyaunere ice kanu ngesi atacia eba ido emamei ngesi apesen koba.

## Aingiseta

- i. Inyo aswamisio eyangaunete isirigin ido anu elemarete isirigin?
- ii. Kopone ali itaswamaere ikapun luka ebisines kwape ikapun luka itunganan ilope ido iwori itaswamaere ikapun luka ilope kwape luka ebisines?
- iii. Anyoika atikusio eyangaunete aseuneta nuka Hajji kosirigin ke?



**SIRI KINYALAK IKAPUN LUKA EBISINES KA LUKA IJO ILOPE**



### 4.4.2 Atukun ekapitol

#### Inyo ekapitol?

Erai ekapitol apiyai ka iboro lu ingarakinete ebisines aswam kanu aitolom ikapun kwape acoa, ikayai cash, acuuman, itaswamaeta ka ice.

#### Alibuneta nuka ekapitol

- a) Alibuneta nuko toma nuka ikapun/ekapitol

#### Eraas nu aimono ka ebisines loka ilope

- **Aimono naka Ilope.** Kotoma agwelanar agaria naka kangin paarit arai aswamasio ace nu eyamgaunete isirigin
- **Ameda na etukun.** Elomuni na toma aingadanaro nuka ikapun kangin apaarit kama kalu enyamio
- **Luko okale.** Epedorete itunga luko kale kanukec arai kitoritos obisinesin kec, kitorite aijakin ekapitol elope, etranspot, aswam/eswamak ka ice da.
- **Agwelar iboro luka ilope.** Imoriarito iboro luka ilope alupok, akituk, akinei, ipegei ka ice da.



Alibuneta nuka ekapitol kanu ebisines loka agaria

Ajokusio	Atiokusio
<ul style="list-style-type: none"> <li>• Iyatakinete aomoom naka idiopie kotoma aipulaninga ka eitaswamae</li> <li>• Mam iriwunete atacanaro ace – (ameda)</li> <li>• Ejaas ilope kede apedor ka aimedauneta kere</li> </ul>	<ul style="list-style-type: none"> <li>• Epedori atukunet adisiar noi</li> <li>• Epol apalisonor naarai emamei yen ibolobolotor</li> </ul>

#### b) Alibuneta nuka ekapitol nuko kinga

Ejaas alibuneta ace nuka ekapitol nu epote kokinga kwape kopapero, aijanakineta alemar nuka kokale. Eraas agangat naka kalu ejaas akwap kon arai luko kinga koraas aijanakineta, ayinanakineta.

Ajiokusio	Atiokusio/aronis
<ul style="list-style-type: none"> <li>• Mam etacio kesi</li> </ul>	<ul style="list-style-type: none"> <li>• Mam esipo</li> <li>• Emamei apak ke</li> <li>• Etapit lu ingarkinete aijaikin atupanakineta</li> </ul>

#### Ilooinin

Epedorete lu araun ibanks, iryongeta luka microfinance, ekopaikinak ikapun, iryongeta lu mam egongakina apugan NGO, ikilabun lu didik luka aimono ka aikor isirigin

Ajiokusio	Atiokusio/aronis
<ul style="list-style-type: none"> <li>• Eraas kesi alibunet naka apiyai ka iboro ice, etekinoloji, iboro luka ebisines ka itaswamaeta</li> <li>• Ijaikinete ijo akukurandar naarai ejaun atacakin elooni ka ameda/egelit</li> <li>• Ijaikin ijo aitup ikisila</li> </ul>	<ul style="list-style-type: none"> <li>• Ameda na ebeit aitac</li> <li>• Mam apak ke</li> <li>• Ikisila lu atacakin</li> <li>• Ipugao ebisines kon kokinga</li> <li>• Aronus naka atwanar iboro kon kibiror ebisines</li> </ul>

**Ajaun ibora kapesen kane ejai Luikoranakinete iboro**

Ipedori ijo aijaun iboro kane ejai akorakinan, kogwelari kosodi atacakin ngesi kitisalikini ameda

Ajokusio	Atiokusio:
<ul style="list-style-type: none"> <li>• Adumunun iboro kopone lo esipo</li> <li>• Mam iticacio</li> <li>• Itidisiary ikapun lu itolomio kanu aitotot ebisines – (aiworoun ka ice da.)</li> </ul>	<ul style="list-style-type: none"> <li>• Ikeyara itiasinei</li> <li>• Iboro lu ekoruno edit adoketait kec</li> <li>• Iketakina aipulaning kanu iboro lu eyauno</li> </ul>



**Aswam: Adukun epulani loka ebisines**



Kopuko eitaabo kon loka epulaning ebisines kotupite nuijililita kanu aicurus naka arucokina naka ebisine loka agaria Alibuneta nuka atukun ikapun

- Iboro lu ekotoi kere
- Ekale/lpapero ijaikinete
- Atukunet naka ilope
- Iloonin lujiaunitai, apesenin ka ice da
- Ikapun lu ejaa kere
- Angarany/lu emameete
- Ekotoi angat naka elooni

**4.4.3 Aitolot ejok lu apesen**

Agwelanar ka agwe iboro kotoma apesen nesi idila noi. Ingarakin itungi aimurokin yen ijaikinit ngesi elooni ido isirirgin idi. Ice etacete edaun apak na elal noi arai mam aitac da. Ekot amisiikin epone lo itoloset apesenin kanu ebisines apolo komam iguikini.

**Akes apolou ebe, itelekaarit aisac agwelar kotoma apesen. Karai kigwela ijo kotoma apesen, kotup nuta:**

- Itwegelik kapesen ikasitoma yen duc yen ijani ijo ebe ebuni aitac kotoma apak.
- Kingitu etace ewai.
- Kojaas ka ikapun luedotele ijo aiyatakina e stock loitet.
- Kiwadik itunga kere lu egwelete kama kon kotoma apesen.

### Ajokusio ka arokusio nuka agwelar kotoma apesen

Ajokusio	Atiokusio
<ul style="list-style-type: none"> <li>• Ijaikinit ijo ikasitoma aijanakineta na isuouni ikasitomas ice.</li> </ul>	<ul style="list-style-type: none"> <li>• Acepak epote ikastomas kon aiyap aitac arai mam aitac da.</li> <li>• Epedori ecelet alomun eraun etace.</li> <li>• Idiatusos ikapun awai kokurokini ijo aiyitun ingai ido imwaas ai.</li> <li>• Mam isirigin lu egoloro ne ejaas ikasitomas kon ingarakinete ijo agwel iboro ice arai aiyatakin ebisines kon</li> </ul>

### Ajokusio ka atiokusio nuka agwel kotoma apesen

Ajokusio	Atiokusio
<ul style="list-style-type: none"> <li>• Agwel iboro luke ebisines apak na ejokunar ido kodit etiai (kwape agaria, emuwogo), aitooon aingadakin kanu agwelar ekaulo ikeyaros itiasinei.</li> <li>• Aingarakin ijo agwel kopol kwape (euga).</li> <li>• Aimorikikin itasinei lu ikeyaros ekaulo (kwape atamakite).</li> </ul>	<ul style="list-style-type: none"> <li>• Epedorete iceleta atakanun kapak naka etace.</li> <li>• Acepak imurokini ijo ebe ikopaunit ijo iboro.</li> <li>• Acepak igweli ijo iboro lumam ti abeit da.</li> <li>• Acepak itaci ikapun luipu naarai ijaunit ijo apesenen (atacar ameda).</li> </ul>



ACOIKITE

Akiro nu epolok

Karai kiseu ijo agwel iboro kotoma apesen, kowanyu ebe etacasi kotoma apak! Eroko ijo kegwela kotoma apesen kismama nuta:

- Kimaru ameda na idumuni ijo kobisines kon.
- Ekot ameda kopol kanu atacar apesen kideikinos ijo ice.

**Kingitakin:** Ebuni ebisines kon adumun ameda na edolit aitac iboro lu ikopunitai kanu ekale kon?

### Kotupak nuta:

- Mam ijo itaswami ikapun lu emameete ijo. Karai mam ijo idumunit ikapun lu iburai ijo itunga, mam ikapun ngul eraas lukon. Kitaci ijo nesi konye ipedora ijo da atacanan iboro ice.
- Eputosi kwape arai ijo ebeit atacakin itunga ice ikapun. Arai kigwelit ijo iboro kanu ebisines arai ekale kon, ekot ijo aitac apesen kon eroko ijo kimara ameda naka ebisines kon. Ekot ijo adumun ikapun luegelakina atacara apesen kon.
- Kotamak ka agogong atacanan apesenin kon kotoma apak tetere itunga ekapakina aijanakin ijo apesenin adio apak kere bobo na ipudakinor ijo. Epone lo isipor ijo kotoma atacanan apesenin kotoma apak nesi enyaritai kotoma Amusugun creditworthiness

## 4.4.4 Akauntan nuko Bank ka edumune iloonin

### Inyo akaunt nako bank?

Akaunt nako bank nesi erai ne ingadakinai arai imono ijo isirigin ka ne ijauna ijo isirigin kotoma oryionget lo iwadikat apugan kanu aswam ngun. Ko Uganda ibanks kere kesi iwadikauna ido kijaikitete alaisisi e Bank of Uganda.

### Kanu inyo ipudar ijo akaunt nako bank?

1. **Ayuwara:** Ayuwara ikapun kon ko bank ido mam ekokwaro. Kebilie bank da ayuwara isirigin kon naarai ejaas toma insuwa ido etacakino. Epatana isirigin lu ikaayai akokwaro kore kingada ijo kesi ore.
2. **Apatanu:** Ipedori ijo adumun ikapun kon ko ATM adio apak kere kitaswai etekinoloji loka akwana.
3. **Ainyam ameda:** Ijaanakinete ibanks ikasitomas kec ameda kanu aingada isirigin kec ka kesi. Ipedori ijo aingadakin ikapun kotoma fixed deposits kanu adumunia apiyai nu ipu karai mam ijo itaswamai kesi adaun apak ace.



4. **Adumun apesen:** Ijaikinete ibanks iloonin kewanyutu kesi ebe ingadai ijo ikapun ejok ka kesi. Itaswamao na kwape ejenunet ebe ingalei ijo kotoma akiro nuka ebisines.

### Adumun iloonin ko banks ka iryongeta ice luka apiyai

#### Inyo elooni?

Erai elooni aikopaikin ice isirigin kanu ngesi aitac koingaren kotoma okapun lu ecamanara. Etapit aiyatakin ameda toma okapun lu ijaikino ijo. Eroko kekorakina itunganan elooni, engicio ebe ngesi epedori atacakin kitoritete iboro lu ejaas ngesi aisigaaret, elome loka ikapun ke, etiai loka apesen na ejai ngesi ka ice.

Atutuben nuka elooni

Ipu akiro nu eposik nu iswamaunete etiai loka elooni ka opone ali isunyakina yeni ikopauni atacakin nesi:

- **Etiai lo elooni:** Erai na etiai loka elooni lo ilipitai.
- **Apak na Elooni:** Apak na edauni yeni ikopaunit etacanakini elooni.
- **Ameda Naelomuni:** Etiai lo iyatatar isirigin ameda loijaunitere elooni.
- **Etacanare loka Elooni:** Etiai loka isirigin lu etacanakino kangol elap arai kangol esaabiiti

### Adumun iloonin

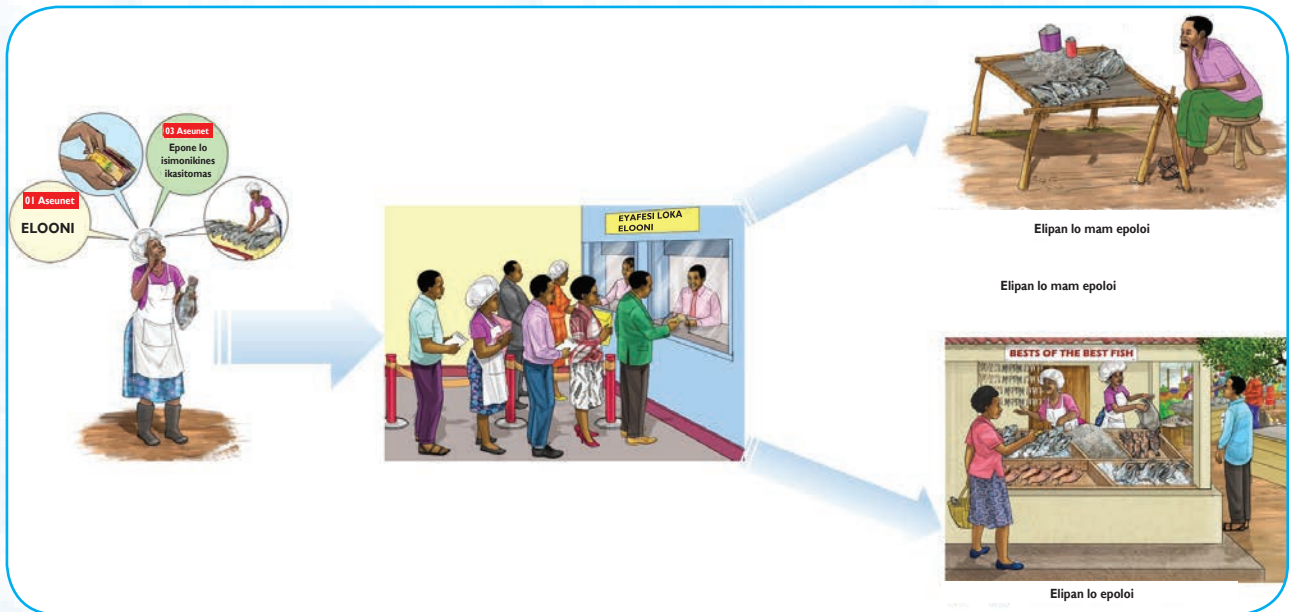


#### Ipopounan ebisines loka agaria ijauni elooni ko bank

Apak na ekotokitor itunganan ikapun, ilipi ngesi elooni kane ejai ebank arai eryonget. Ekotokin yen ilipit elooni aikeun nu ipu kwape nata swam naka elooni, epone lo itolosio ngesi apiyai, akaadi naka itunganan, national ID. Irereori yen ikopaikini itunga iloonin akiro nuka itunganan ka yen kacut arai epedori ngesi atacakin elooni lo. Kengerokin ailipa, itolomuno kanu inyo. Keca-mun ailipa, ejaikinos iwaitin iare kere aidokokin akanin kec toma aitutuket na imarimarunit nuekototi. Kijaikinete elipan elooni, ekaulo kogeari ilipan atacanakin kwape ecamanaritere, kimorikikite ameda.

### Aswamisio nuka elooni

Ekot ijo aipulaning ejok eroko kijauna elooni. Kowanyu ebe itaswamai ijo elooni kanu ijaunitor ijo nesi. Ipu akiro ijaikinete iloonin ilipio, kimoriarite agwel nuepolok, akorikin obisines, aiteteuna aibois, atacar apesen ace ka alosikineta ace nuka ebisines. Ingarakinete iloonin ikampunin lu ejaas aiyatakin aitalalaar aswam kec.



*Ipononak ibisinesin luka agaria lu aseutu ejok nu iswama ka ikapun lu ikopaunitai*

## 4.5 Aitolot ebisines/ Apiyai

### 4.5.1 Lu elomunete toma ka luitaswamare

#### Inyo ikapun lu elomunete toma?

Eraas ikapun lu elomunete toma ngul lu edumuni itunganan aropia aswam ke, aijanakin arai kane ejai lu ekorikit ngesi obisines. Epedori income da araut ayinakinete kama epapero, apugan, epenision, kanu aitaswam (ainomia amatapalin, arai akorio agrikaca), kotoma atalantan (kwape aicib imukeekan, adakite itunga adokinikin atakerin, aike atakerin ka ice da), agwela iboro, ka ice da

**Kakere; Ikapun lu elomunete toma obisines kon = Ikapun luadumun.**

#### Ikapun lu itaswamaro

Itosomaaro ikapun agwelia iboro lu ipudai. Elomunete isirigin kane ejai itunganan arai egurupu kanu atacia ibore arai aijanakinete. Kotoma obisines, epedoro aitolumun ikapun kanu atacia arai aitaswamaro erono kanu ebisines loka ilope. Karai elemun ikapun kobisines, erai aitolumunete na ejok arai erono. Iponesio luka ikapun luitaswamaro eraas lu imoriarito etranspot, esolo, emwasa, aitac erent, iropito, akito nuitolaet agaria, iboro ice/agaria, aitemonikina ataker, agwel ataker, aitemonokin iboyan.

**AITEM ADAM:** Erai elooni ikapun lu elomunete toma arai lu itaswamaro, ikapun lu edumo ka ikapun lu itaswamaro.



**Luedumuno ka Luitaswamaro**



Kotoma ikapun luitaswamaro ko arucokina naka agaria kwape akito kanu aitala agaria, iboyan, akimian kanu aikamia emukene, etranspot, inyamat luka iswamak, atutuben nuka iijinin, akinyet naka iijin, erent loka isitowa ka ice da.



*Ikasitoma iceci ikapun ka aikatan emukene iswamaete ka itunga luedakete emukene alore*

### **Alimoret naka ikapun luedumuno**

Epol alimoret naka ikapun luedumuno naarai imaruni kotoma aiwadikaet ikapun luedumuno ka luitaswamaro kobisines.

- Epol aiwadikaet na kobisines naarai itoduuni ejautene loka ebisines kapiyai
- Erai aiwadikaet ikapun luedumuno ka luitaswamaro loka ebisines
- Itodunit atwaniaret ka ameda

Kitorite aiwadiakaet naka ikapun luedumuno epedori ecurusan aseun arai airaikin isirigin ke ice obisines lo arai nenice. Elomuni na arai edumuni ebisines atwaniareta arai aimedauneta

### **Aitetemet naka ikapun luka itunganan ilope**

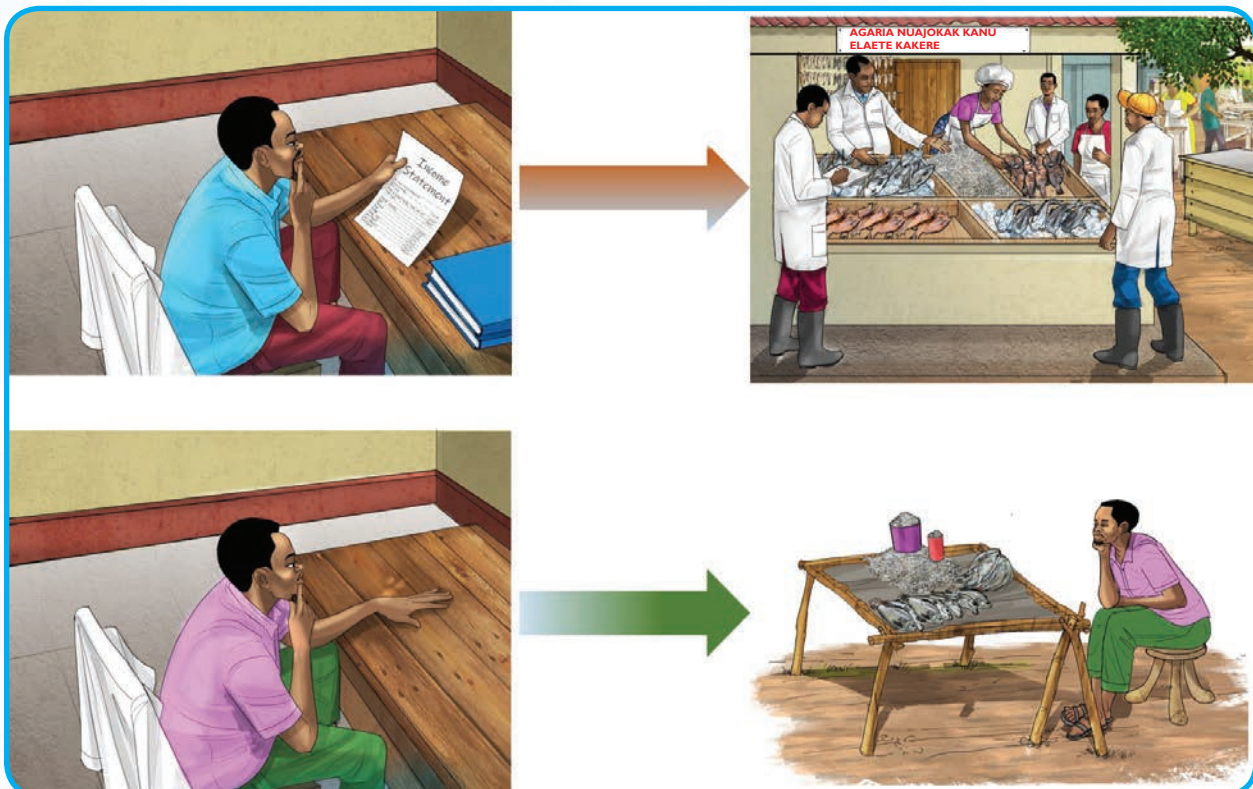
<b>Alimoret naka ikapun ilope</b>	
Income (kangol esabiiti)	
Agwelaro naka aporogon	300,000
Agwelaro naka apuutai	400,000
<b>Ikapun luedumuno kere</b>	<b>700,000</b>
<b>Ikapun luitaswamaro (Kangol esabiiti)</b>	
Erent	100,000
Etransport	50,000
Inyamat	40,000
Agasia	5,000
Alaisiisi (Esolo)	50,000
Aitac Elooni	60,000
Ikapun luka e Sacco	70,000
<b>Ikapun luitaswamaro kere</b>	<b>375,000</b>



## Kitaswam aiwadikaeta nuka ikapun luedumuno kanu aseuna nuko ebisines

Edolit ipopounan aidar aiwadikaeta ke nuka aitolot aicurus kere ko bisines. Konye kakere, ekot aitaswam akiro nu ejaas toma kanu aseuna nuswama kobisines nu edolito kiyatakin aimedaun. Aingiseta nu ingitakin ijo eraas nu ikamunito eiswamae loka ebisines ebeit alomun kotoma akiro nu ebisines kon. Ipu iponesio luiswamaunere nu imoriarite;

- 1. Aipima agogong ke;** Ejokuna ajenun araito nuka aswam kon aibois na aswam tai. Kowanyu iboro lu ijaikinet e ijo itwaniarai arai imedauni, ne epolor aitoswam isirigin, iboro lu ti mam ajokus kec ido koseu epone lo itidisiaret kesi. Elomuni ne naarai imisiiki ijo ameda na iswmai ebisines kon arai atwaniaret.
- 2. Kibwaik ibajetin;** Akiro nu idumuni ijo kotoma aiwadikaet naka ikapun luedumuno kon kesi ingarakinete ijo kacut aibajetinga iboro luegelegela. Nu iseuni ijo kere eraun naarai iwanyu ijo akior kec.
- 3. Kitidisia aitolomuneta nuka isirigin;** Airereor eitaswamae loka isirigin kobisines nesi itodikini ijo epone lo itolomia ijo isirigin, iwori, idi. Itodikini ijo ne ebeitor aitodisiar ikapun kosodi aiyatakin alomun naka ikapun kon kiyatakin ikapun luedumuno. Apukoret naka akonye na nesi iyatakin arereng kon naka aimono ikapun kijulakin ijo ne ekotore noi.
- 4. Iyatak aitolom naka iboro kotoma iswamak kon;** Amisiikin eiswamae loka ebisines nesi ingarakini ijo alimun akiro nuijaikinet iswamak kon aiyatakin agogong aswam kec. Ekot ijo amisiikite alosikineta nuka aitidisiar elome loka ikapun kinga. Ijaikin na yesi aipulaninga nepepe kacut kanu adolokin egoolo loka ameda.
- 5. Kijulak epone lo etakania ebisines;** Kingarakini aiwadikaet naka ikapun luedumuno ikulepek SME aite ebisines kotoma owaitin kere luka ebisines. Itolomuno aseuneta nu ejokuka kopone kalo.



*Ipopounan yen kobu koseu kotupite nuka aiwadikaet ka ngin yen kobu koseu komam eomit nuka aiwadikaet.*

### 4.5.2 Ameda ka atwaniaret

#### Inyo ameda?

- Erai ameda adumunet naka ayinakineta na etemokina ipopounak adumun kanu kesi anyirikin aipal apiyai kec. Ipu isirigin lu elomete adepar lu itolomio kinga.

- Erai ameda da ejenunet loepol noi kanu egangak ka apiyai. Epatana ibanks, akorakin iboro kobisines ijanakin apiyai ibisinesin lu iswamaete ejok lu epedorete adumun ameda (arai epedori aimedaun koingaren) ido epedori atacanar apesenin ke.
- Erai ameda alibunet na epol naka ikapun luedumuno kanu ebisines.
- Ameada na esalakit toma obisines (mere na ekorio luapolok) nesi erai ameda na ideun.

Eraas ameda na ideun alibunet naka ikapun na ingarakit ebisines adumun ikapun, kacut ngul luagearak. Apak na eyangauna ibore ikapun adepar luitaswamatai aiswamauna nesi nesi enyaritai ebe ameda na adumun ekorikino bobo obisines.

### Inyo atwaniaret?

Erai atwaniaret na iteosi ka ameda. Erai atwaniar adisiar naka ikapun na itidisiari ameda. Etakanuni atwaniaret ne itaswama ijo ikapun luedeparitos lu elomete toma obisines kon. Akes apolou ebe itaswamai ijo ikapun luipu aitolomuna ibore ngin adepar lu eyangauni nesi obisines. Ibisinesin luipu iswamaete kotoma atwaniar agearet konye ekaulo egearete kesi apolo. Acepak, iseunete itunga aikopaun ikapun kanu atacanara atwaniaret konye arai kejaas kesika ikapun obank, ipedori ijo aitaswam ngun kanu atacia.

#### **Aicoreta nuka epone lo ijenuna ijo ebe itwaniarit ijo kotoma aicurus**

- Ne mam ijo kijatatar ka ikapun luedolitos.
- Kedalata isirigin kon kobank eraas enooti arai adepar enooti korai alemaret ido komamei ijo epone lo isikwarunet nesi.
- Mam ijo igwelanari kwape imunor ijo, kwape nat, abois na agwelar agaaria 20 igwelari ijo auni bon.

**Inyo eirian?** Erai eirian ne eriakatar isirigin lu edumuno ka ngul lu itaswamaro komamei ameda arai atwaniaret kotoma aimarunet.

**Kotoma awurianut;**

**Isirigin toma – Isirigin kinga = Ameda arai Atwaniaret arai Eirian**



Ijeni kwana ijo alibuneta nu itolomuna ijo isirigin toma kangun lu itolomari ijo. Ipedori ijo aicorakin ipaup iboro lu mam edolitor aitolomia isirigin kinga?

### Aileleb aiwadiaket naka ameda ka atwaniaret

#### **Inyo aiwadiaket naka ameda ka atwaniaret (P&L) arai aiwadikaet naka ikapun luedumuno?**

Erai P&L aiwadikaet naka apiyai na ituriani ikapun lu adumunio ka ngul lu etoswamaro, itiasinei kotoma apak na elimoro. Itodunit ameda arai atwaniaret naka ebisines

### Aitetemet naka ameda ka atwaniaret

#### **ACHIENG& ACHEN FISHERIES BUSINESS**

**Aiwadikaete naka Ameda ka atwaniaret.**

**Kanu elap lo Engetakin 30<sup>th</sup> June 2023**

<b>Nukotoma</b>	<b>Etiai (Shs)</b>	<b>Etiai (Shs)</b>
Ikapun toma		
1. Agwelanar Aporogon	3,000,000	
2. Agwelanar Aputai	5,000,000	

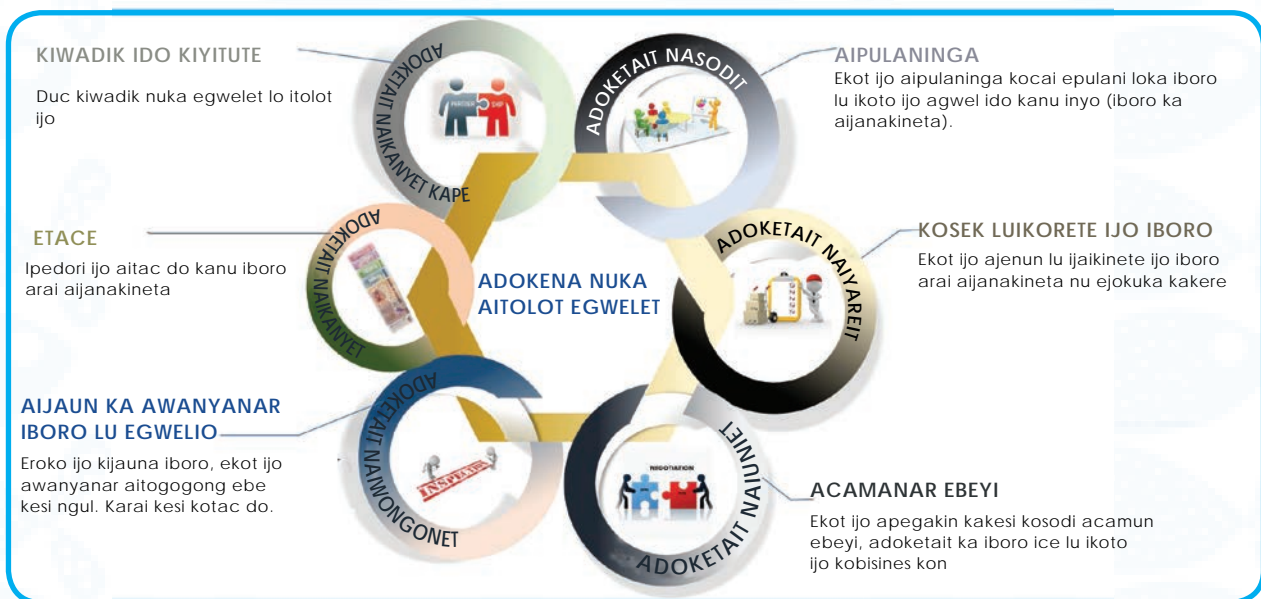
3. Agwelanar Emukene	2,400,000	
IKAPUN KERE LU ALOMUTU (A)		10,400,000
Ikapun Kinga		
Itoswamaeta (akipi ka akim naka eipiei)	20,000	
Eropit loka eswamak	1,500,000	
Etiai loka aidar iswamak (amukean)	220,000	
Nuetacio Kokatale	80,000	
Iyemuto luko bisines	50,000	
KERE KAIMORIKIKIT (B)		1,870,000
NET INCOME (A-B)		8,530,000

**NB: Mam aiwadikaet naka ameda ka atwaniaret ilelebio komam aswamisinei nuka apak kangin edauna.**

### 4.5.3 Aitolot Egwelet

#### Inyo egwelet

Erai egwelet adumun iboro ka aijanakineta kanu ebisines arai itunganan. Egwelet nesi ejaas aswamisio nuka ebisines ka alosikinet naka agwelun iboro kotoma apak ka alosikinet naka adumun iboro lu edolito ido kipukā jokan koyangaritete kotoma obeyi loedolit. Itojiokaritai ipopounak ayitunit nu konye inyikokiini iboro lu ipu igweli iboro arai aswamisinei. Enyaritai kesi 'ainyal egwelet', kacut, Etiai, Adoketait, Ebeyi ka Eitodolikine



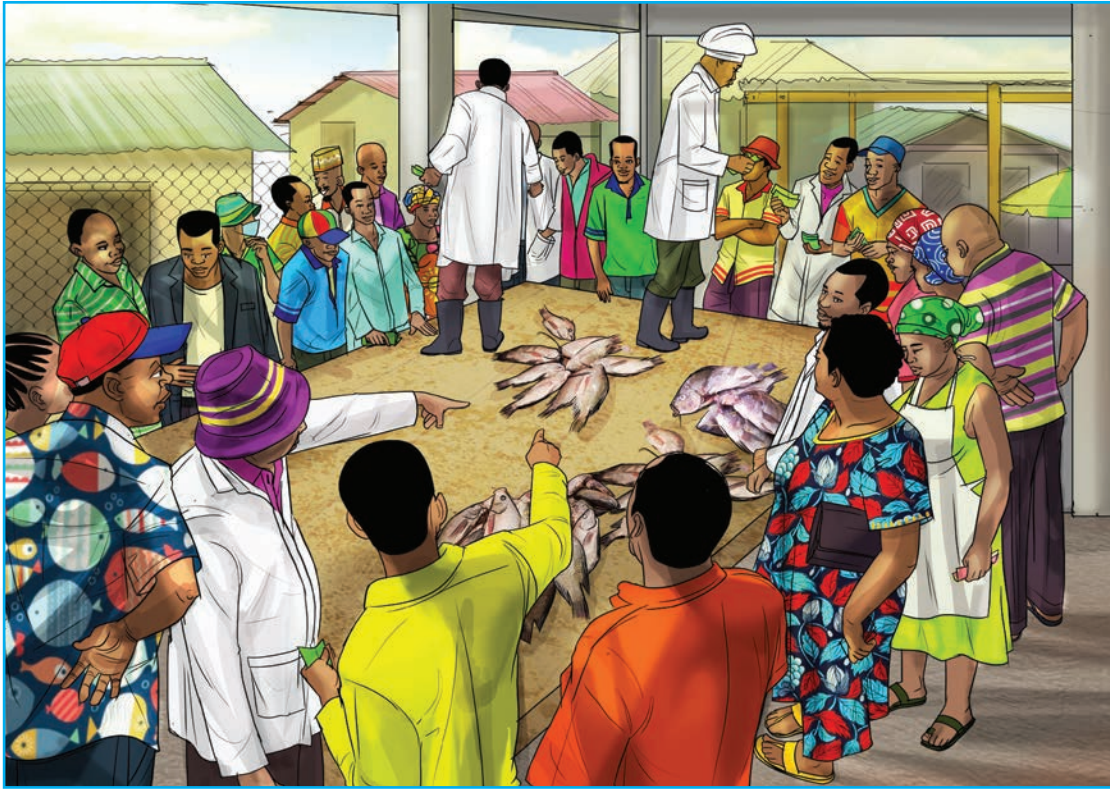
#### Adoketa kotoma aitolot egwelet

1. Aipulaninga: Ekot ijo aipulaninga kocai epulani loka iboro lu ikoto ijo agwel ido kanu inyo (iboro ka aijanakineta).
2. Kosek luikorete ijo iboro; Ekot ijo ajenun lu ijaiknete ijo iboro arai aijanakineta nu ejokuka kakere
3. Acamanar ebeyi; Ekot ijo apegakin kakesi kosodi acamun ebeyi, adoketait ka iboro ice lu ikoto ijo kobisines kon
4. Aijaun ka awanyanar iboro lu egwelio; Eroko ijo kijauna iboro, ekot ijo awanyanar aitogogong ebe kesi ngul. Karai kesi kotac do.
5. Etace; Ipedori ijo aitac do kanu iboro arai aijanakineta
6. Kiwadik Irekods ka Aruconokineta; Duc kiwadik nuka egwelet lo itolot ijo kobisines kon



## Ajokusio nuka aitolot egwelet kodoco

1. Ijaikini adumun iboro lu ekotoi kobisines arai aipeleikinet.
2. Ingarakini ebisines aswam ejok.
3. Eyuwari ikapun apak ka iswamaeta.
4. Erucokini ijo ka akorak
5. Itojiokari aseunun nu iswama
6. Iyatakini aitojiokar eitei ka ejautene loka ebisines



*Agwelanar agaria kosokooni*

### 4.5.4 Aidar iboro luejaas

#### Inyo aidar iboro lu ejaas

Erai aidar iboro lu ejaas ajaut ka iboro lu egwelarot kotoma aimarun ka alangiru na ekotoi, tetere ebuni ekasitoma kopedor ebisines aisimonikin eipud ke komam aicanican apak kosalakitos ikapun lu itolomi ijo kanu aidaria ayuwara naka iboro luejaas kangol ejaas kwap. Erai ebisines loka agaria lo itegweli ikasitomas iboro lu itinga. Alosikinet naka aidar iboro lu ejaas nesi na ajaut ka iboro luipudai luedolito, kirwanarite ikapun luitolomi ijo kinga kanuadumun ka aingada iboro lu ejaas ngol. Epolok nuka aidar iboro lu ejaas naarai eyawuni atiaiket kiding atwaniaret ka ameda. Kiswamai ejok, itisalikini ikapun lu itolomio kinga kwap kiyatakite ameda na edumuno kangin agwelar.



## Isubusin luka agaria idarete iboro lu ejaas kwape aimorikikinet

### Epone lo ingadaere iboro lu ejaas

Epolok nuka ainapakin eingade loka iboro. Ne idumuna ijo iboro kon ejokuna ijo:

#### 1. Kosalak opone ediope loiwadikat ijo nu adolutu

Itogogong kageunet epone loka aiwadik irekods luka ebisines kon.

#### 2. Kirereo eiwadikae loka kwana loka ebisines loijaunere iboro.

Komisiik inyo ejai oboro lu ejaas ido inyo etiai ke. Kirere aiwadikaeta nuka agwelanar kosodi ajenun agar kon na ejokun agwelanar, na eyanguni ameda, ka agar na iyapi ido komojongikini nen.

#### 3. Komisiik etiai loka iboro lu idari ijo kojokan

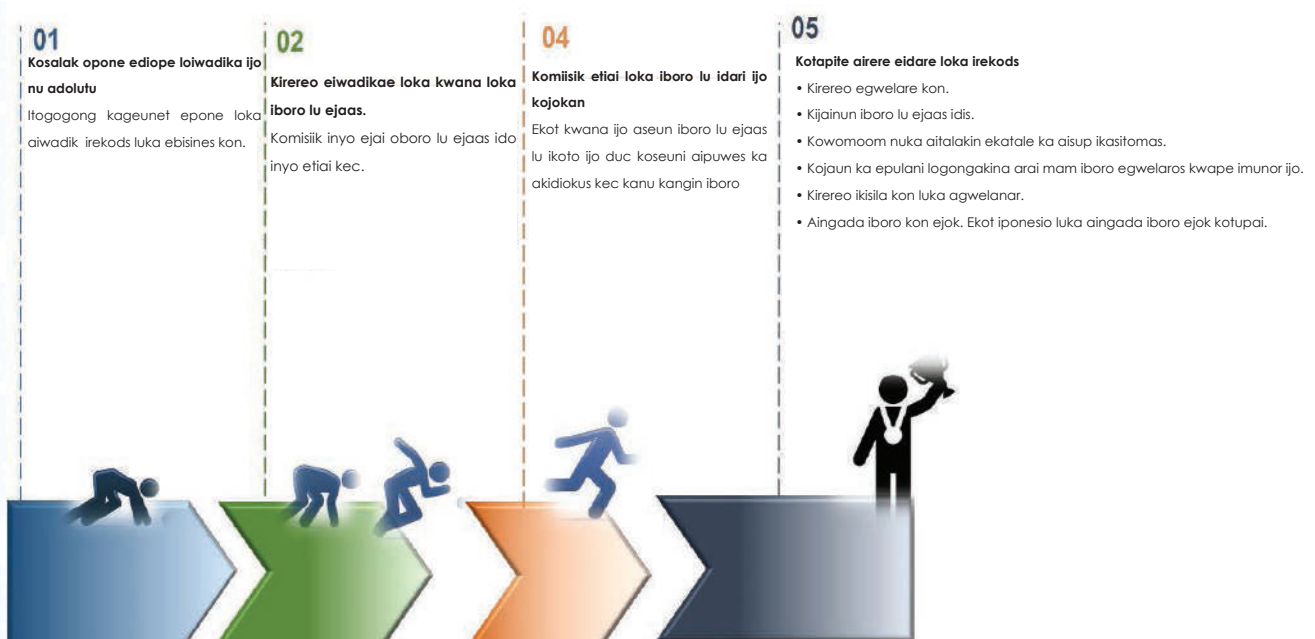
Ekot kwana ijo aseun iboro luejaas lo ikoto ijo duc koseuni aipuwes ka akidiokus kec kanu kangin iboro; ejokun ajenun etiai loka ibore loko kwap ka eimarune loka iboro kostock eroko iyatakina bobo aijaun ice. Kidau ijo aseun aimaruneta ngun, kopatanari ijo ajenun yen ebeitor ijo aiswama. Ekot ijo aidar irekods lu ibecokina kosodi aitirianit ka iboro lu ejaas ositowa.

#### 4. Kotapite airere eidare loka irekods

- Kirereo egwelare kon. Ekot egwelare kitorite nu atakanutu ka aipimaun nu ekotokin ekatale
- Kijainun iboro lu ejaas idis. Ingarakini na ijo ajaut ka ikapun komam itidisiari egwelare
- Kowomoom nuka aitalakin ekatale ka aisup ikasitomas. Eroko kitoloto aisupun agwelak, kowanyu ebe ejaas iboro lu edolete kanu aitodolikin eipud loka ikasitomas
- Kojaun ka epulani logongakina arai mam iboro egwelaros kwape imunor ijo. Komisiik epone lo idauna ijo lu ideunos arai ikorai arai inyagakini akorkinak iboro katipet
- Kirereo ikisila kon luka agwelanar. Epedori etiiimu kon lo egwelanari agwelar katipet iboro lu elosete noi kosodete agwela mot lu iyapete
- Aingada iboro kon ejok. Ekot iponesio luka aingada iboro ejok kotupai.

Kinapak atupakineta nuka aise ka aipakingarai aibur kotoma aingada ngul lu iyapete kau ido lu elosete ingaren naka esitowa tetere eyapiete.

## Ainapakin iboro lu ejaas





### Ajokusio nuka ajaut ka eidare loka iboro lu ejaas lo ejokuna

- lyatakini eitolome ka eitolose, ikoto oni apak kere kitetemikitete ebe “opone ali” kanu ebisines loka agaria
- Eyuwari apak ka ikapun
- lyatakin abeitok korekods
- Ijaikin ikasitomas aiducokin abongunun kanu ice



Akatala na mam ibwaikitali iboro toma lu ejaas lu mam edolitos ido kisiarislar iboro tai

#### 4.5.5 Aibwaikin etiai

Apolou naka itiasinei ka aipimaun ebeyi

Eraas itiasinei ikapun lu itaswamai ebisines kon agwelia ka agwelanara agaria.

Erai aipimaun ebeyi ne imaruna ijo ikapun kere lu itaswam ijo agwelia ka lu idum ijo agwelara agaria.



Apolokiniton agwelanar agaria imari ikapun lu etaswama ngesi



## Ajokus naka aimarun ebeyi

### Ingarakini aimarun ebeyi ebisines loka agaria kon:

- asipokin itiasinei (Erai aibwaikin etiai lo edumuni agwelanar kotoma ogweleta luka iboro arai aijanakineta. Ijaikino etiai lo edolit kanu agwelanaran ka ikasitoma)
- aitudisiar ka aidar itiaisinei
- aseun nu ejokuna aswam kobisines kon
- aitemonokin kanu koingaren

### Iponesio luka itiasinei

Ejaas iponesio luka itiasinei iuni: lukakou, Luitogongitai; lu ijulujulas,

**Luitogongitai:** Eraas itiasinei luitogongitai lu mam ijulas kotoma apak na esuupana. Aitetemeta kec; erent, eropit loka iswamak luitogongooritai, isolosinei luka akatale ka ice da

**Luijulujulas;** Etiai lo ijulujula nesi irimi kotupakite eitolumune loka iboro. Arai kegongakina aijulakineta ka eitolumune erai. Kiyatakin eitolumune irwan aare, akes apolou ebe etiai da airwanar aare. Keraun atutubet, etiai da arau atutubet. Keraun aitolumunet enooti, akes apolou etiai da asalikin. Imoriari ipakasin, etiai loka aibur iboro ka ice da.

### Lukakou

Eraas itiasinei lukakou lu itolomuno kanu aitolosio ebisines kimoriarito; akim naka eipiei, akipi, inapen luka ayuwara kaswam/ inapen lucorakitai. Eraas itiasinei luka aitolot ebisines ido mam inacas. Ekot arereonor itiasinei lukakou duc kanu aiyatakin aimedaun.



**Bobo, etikitai itiasinei owaitin iare;**

- Itiasinei luidedelete ekodakina
- Itiasinei lu mam ideleete

**Itiasinei luidedelete ekodakina kesi aitolumuneta nuka isirigin nu erucokina ka ebisines loka agaria. Ejaas irwan aare:**

- agwel iboro ikulepek,
- atacia iswamak,

Agwel iboro ikulepek, kesi ikapun lu itaswamai ebisines kon kanu agwelia atutuben arai iboro kaileleba nu itemokit ijo agwelar. Kanu esubusit loka agaria adis arai ejumula, ikapun lu elemuni ngesi agwelaia agaria kanu aitegwel ice nesi erai etiai elope loka kangun.

Atacia iswamak kesi ikapun lu itaswamari ebisines kon atacia iswamak lu ejaas toma obisines, eropit kec, ejautene kec. Koric: Mam isubusin lu egwelanarete mot ka ngul lu egwelanarete luipu ejaas ka iswamak akes apolou ebe mam kesi etacete ikapun lu eswamak. Lu etacete kesi engarakinak kec kwape eropit arai luce eraasi ikapun lu egongakina lu mam ideleete.

Eraasi itiasinei lu mam idedelete, luce kere lu itaci ijo aingarakina ijo aitolot ebisines. Kotoma obisines loka agaria, imoriari-to, erent, ameda naka elooni ka akim naka eipiei Mam lu mam ideleete ideleei ne erucokina kesi kotoma oitolomune loka ibore arai aijanakineta. Etapit kesi da anyarit ikapun lukakou.

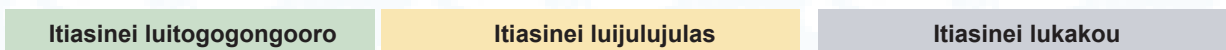
Ekot ijo amisiikin epone loka ikapun lu etacio tetere ijo kimaruni itiasinei kakere.



Luitogogongitai: Eraas itiasinei luitogogongitai lu mam ijulas kotoma apak na esuupana. Aitetemeta kec; erent, eropit loka iswamak luitogogongooritai, isolosinei luka akatale ka ice da

Etia lo ijulujula nesi irimi kotupakite eitlomune loka iboro. Imorikikit aita ipakasin, airap iboro ka ice da.

Eraas itiasinei lukakou lu itolomuno kanu aitulosio ebisines kimoriarito; akim naka eipiei, akipi, inapen luka ayuwara kaswam/ inapen lucorakitai.



**Itiasinei kere aimorikikite**

**Itiasinei ludelelete ekodakina**

Itiasinei ludelelete ekodakina kesi aitolomuneta nuka isirigin nu erucokina ka ebisines loka agaria. Ejaas irwan aare:

- agwel iboro ikulepek
- atacia iswamak

Agwel iboro ikulepek kesi ikapun lu itaswamai ebisines kon kanu agwelia atutuben arai iboro kailleleba nu itemokit ijo agwelar.

Atacia iswamak kesi ikapun lu itaswamari ebisines kon atacia iswamak lu ejaas toma obisines, eropit kec, ejautene kec.

**Itiasinei lu mam idelelete/Lukakou**

Eraasi itiasinei lu mam idelelete luce kere lu itaci ijo aingarakina ijo aitlot ebisines loka agaria, kwape aitetemet, erent, ameda naka elooni ka akim naka eipiei. Mam ideleei ne erucokina kesi kotoma oitolomune loka ibore arai aijanakineta.



**Aimarun etiai loka kangin agar**

Kotup aitetemet na kosodi aimarun etiai kangin agar.

**Adoketai 1: Kimaru etiai loitogogongooro**

**Adoketai 2: Kimaru etiai loijulujula**

**Adoketai 3: Kimaru lokakou**

**Adoketai 4: Kimaru itiasinei kere aimorikite**

**Aitetemet naka aimarun etiai loka kangin agar kotoma agaria 300**

Etiai loitogogongooro		Etiai lo ijulujula		Itiasinei Lukakou	
Epone loka Etiai loitogogongooro	Aimarunet	Epone loka Etiai lo ijulujula	Aimarunet	Epone loka Etiai lo ijulujula	Aimarunet
Epone loka Etiai loitogogongooro	10,000	Aitac Iswamak	200,000	Akim naka Eipiei	5,000
imeesan,	45000	Agaria nu ejaas	1,000,000	Akinyet naka epikipik	150,000
epikipik,	1,000,000			Emwosa esolo loka osokooni	20,000
Egaali, ka ice.	200,0000			Erent	50,000
Aimarunet nuetiakuna	1,255,000		1,200,000		225,000
Aimarunet kere (lu itogogongooro + lujulujulas + itiasinei lukakou/ lu mam idelelete)	2,680,000				
Aimarunet kangin idiopie (aimarunet kere kokorak enaaba loka agaria)	2,680,000/300 agaria Ngin diopie erai 8,900				

Kotupite irekods luka ebisines kon, kimaru etiai lo iomiti ijo edolit kanu kangin diopie agar/aijanakineta.

## Aibwaikin etiai loka agaria kon Inyo aibwaikin etiai?

Erai aibwaikin etiai aitebeikin isirigin lu edumuni esubusit kanu iboro arai aijaanakineta. Erai aibwaikin etiai epone lo ijulakinere nukitaswamat etolomunan ido kocamunite aijaikin ikasitoma ibore ngin.

### Aibwaikin etiai agaria Aibwaikin etiai agaria

Erai na aikeun ebeyi lo egwelarere agaria. Kirwanaro nuta ibwaikino agaria etiai kec. Ebeyi lo ibwaikin ijo agaria kitodolikini nuta:

- i) Ebe ebongunete isirigin luka aitolomuna ibore ngin
- ii) Ebe ejaun ameda
- iii) Ebe iriamara ebeyi ka adoketait/ajokus naka agaria kon
- iv) Ebe mam ebeyi ikeyara noi arai ijjesuna noi aremor ijo aswam

### Kanuka ngun, kongic;

- a) Inyo ebeyi loka isubusin ice
- b) Epedorete ikasitomas kon agwel agaria kobeyi kangol

### Epone lo ibwaikin etebeyi loka agaria

Ebeit ebisines loka agaria ajaut ka epone lo ibwaikinere ebeyi agaria. Kwape atetemet: kodum ameda na edit kolapio lu egeete, konye kisupunite ikasitomas kosodi aiyatakin ebeyi ekaulo. Ekot na kojeni ebeyi loka agaria loko kwap lo mam ijo idepari ka ebeyi loka eirian lo inyakuna isubusit ikapun ke.



## EJAAS AGARIA KERE

Agaria nu itutubitai itiasinei kec cut

### Eikor loka ameda lo ekotoi

Eikor loka ameda kagaria nesi ipimai edumune loka ikapun kangun akwatat kedaun atacanan apesenin ka ice. Atupakit eikor loka ameda nesi ingarakini ebisines aseunun nu iswama nu edolito kanuka oingaren

### Aiyatakin eikor loka ameda

Epedoro aiyatakin eikor loka ameda kitidisiar ikapun lu etacio kinga, kiyatakitete agwelanar. Epedoro aitidisiar itiasinei kotoma;

- Aiyatakin arucokina ka agwelanarak
- Aimo iwaitin ice
- Aitidisiar aijaanakin nu mam elosete, arai egwelio
- Aitidisiar ikapun kanu aitolot ebisines

### Iboro lu itolomunete ibeyin kosokooni






**1. Itiasinei;** Eroko ijo kibwaikina ebeyi, kimaru ikapun lu itolomuni ijo kanu ebisines kangol.

**2. Ikasitomas;** Kojenu iboro ka aijaanakineta nu ekotosi ikasitomas kon. Ekotosi kesi ebeyi loko kwap arai adoketait naka ibore? Inyo iswamauni ebeyi kotoma aseun kec?

**3. Aibois kon;** Kidau ijo amisiikin ikasitomas kon, kowanyu aibois na ijai ijo. Ai ikoto ijo kojai kosookoni? Ikoto ijo korai lo epol ebeyi, aijamam, luka apolok bon kobisines, lo edit etiai kakere, kitelekar kotoma 10% arai kiding osokooni?



4. **Isubusin luce;** Kijaik akuan kon apak aireonor awanyun nu iswamaete luiboloboloete ka ijo. Inyo itacacete kesi itunga kanu iboro lu egelegela?
5. **Ameda;** “Ikoto ijo ainyam ameda na etia ai?” Etapit ipopounak arere ibeyin luka isubusin ice tetere itolomunete ebeyi lo erukosi ka lokec kakwi komam epodokitos ameda na edumun.
6. **Ice iboro eraas:**
  - Eipud loka ikasitomas (ejautene loka akote agaria ka edumune kec kesi ibwaikinete etiai kosokooni)
  - Aikeikin ebeyi (Ejaun eirwom ebe ikidioko agaria)
  - Akerianut (aijulujula naka itiaisinei kanu anonokar naka enusu)
  - Apugan ka ikisila

<p><b>Itiaisinei</b> Eroko ijo kibwaikina ebeyi, kimaru ikapun lu itolomuni ijo kanu ebisines kangol.</p> 	<p><b>Ikastomas</b> Kojenu iboro ka aijanakineta nu ekotosi ikasitomas kon. Ekotosi kesi ebeyi loko kwap arai adoketait naka ibore? Inyo iswamauni ebeyi kotoma aseun kec?</p> 	<p><b>Aibois kon</b> Kidau ijo amisiikin ikasitomas kon, kowanyu aibois na ijai ijo. Ai ikoto ijo kojai kosookoni?</p> 
<p><b>Isubusin luce</b> Kijaik akuan kon apak aireonor awanyun nu iswamaete luiboloboloete ka ijo. Inyo itacacete kesi itunga kanu iboro lu egelegela?</p> 	<p><b>Ameda</b> Ikoto ijo ainyam ameda na etia ai? Etapit ipopounak arere ibeyin luka isubusin ice tetere itolomunete ebeyi lo erukosi ka lokec kakwi komam epodokitos ameda na edumun.</p> 	<p><b>Ice iboro eraas:</b></p> <ul style="list-style-type: none"> <li>• Eipud loka ikasitomas (ejautene loka akote agari ka edumune kec kesi ibwaikinete etiai kosokooni)</li> <li>• Aikeikin ebeyi (Ejaun eirwom ebe ikidioko agaria)</li> <li>• Akerianut (aijulujula naka itiaisinei kanu anonokar naka enusu)</li> <li>• Apugan ka ikisila</li> </ul>

## 4.6 Airiamunet 4: Aidar Irekods

### 4.6.1 Aitegear Aidar Irekods

#### Inyo irekods?

Eraas irekods aiwadikaeta nu esubuno, ijauno kosodete aidar kwape ejenunet loka iboro, itunganan arai eryonget kanu atupakin aitodolikineta nuka ikisila nuka aitolot ebisines. Kwape aitetemet, eitaabo loka arisiitin lo ingadat egwelanare, loka ailom naka ikapun toma obisines.



Isisianakinan itodikit ateker nuka aidar irekods

Erai na aiwadik akiro nuikamunito eiswamae loka ebisines nepepe ka ace nu ikamanara ka ebisines toma aiwadikaet adiope kosodete aibwaikin afail arai afolida adiope (iwaitin lu ecamunitai) kanu atupakin ka airereor eiswamae loka ebisines

- Ne etacere akorak iboro, ijauno aiwadikaeta nu ilipitos iboro kosodete aijaikin acekin, kiwadikaete arisiitin ka aiwadikaeta nu ilipitos iboro nu ebeit aingada arai aifailing.
- Kopone ediope, ne etacere kanu iboro luijauno arai aijaanakineta, idario aiwadikaeta ngun korejesta loka eitaswame loka apiyai. Ifailingao akiro nu kere.



*Asubusin naka agaria iwadikai irekods luka ebisines ke lo agaria.*

### **Epelok nuka aidar irekods kobisines kanuta:**

- itaswamao akiro nu ejaas orekds kanu aipulaning
- Ingarakit kotoma aseun nu ebeit aswam;
- Ingarakit aijaikin arereoret naka eiswamae loka ebisines (lu elomete kinga, itiaisinei ka ameda), adaun apak kwape ekaru ediope loka apiyai;
- Ingarakit ka aitolot aswam naka kangin apaaran.
- Ingarakit aijen eitolome ka alomanar naka apiyai.
- Ingarakit ajenun atyokusio ka aitemokin kesi kobisines
- Ingarakit aidar ekapitol loka ebisines, kacut isirigin ikayai.
- Ingarakit aitoduun ne elosi ebisines
- Ingarakitos irekods asesen epoloe loka ebisines kotoma apak.

### **Agogong naka aidar irekods kobisines loka agaria: Aitetemet naka Hajji ko Lyabana Island**

*Ejai ekido Lake Victoria lo enyaritai Lyabana Island. Kokido kalo, ejai esubusit lo enyaritai Hajji lo ejatatar ka atakerin nu edeparito 100. Ageari ngesi ebisines ke ka ataker adiope konye apotu atakerin ke kiyatakinos. Eteete itunga ngesi epoloor ido lu ipu awomitos ebe arai abar ke na alomunit kotoma akoko, apugan, ocudet ka ice da. Konye abu atumunan ediope kodolok Hajji kosodi aingitun ngesi aijaikin ngesi iboya ke lumojong, lu anyaritai, endyeri. Abu ngsei kotacanak ngesi katutubena ido edeuna apaesn bala 5000 UGX. Kane ejai atumunan lo ekidioko ikapun lu kirwana ngesi lu atacakit ngesi Hajji sek. Adiope apaaran abu Hajji kiriamakinok ka atumunan lo kosodi alimokin ngesi ebe ekot ngesi apesen ke kotacai. Abu atumunan koyanga bala eyala. Kanu eyala ido kokoto ayangaikin apak naka ailajaara ka Hajji, abu esapat lo kipejok Hajji kosodi ainamun nuka eyala nuja isirigin 5000 lu edeuna. Nuka awumokin, abu esapat kolimok Hajji ebe aomit ngesi erai eyala. Apak kangin, kolimokini ngesi Hajji ajokus naka aidar irekods luka ebisines kon kanu ajenun ejautene kon kotoma obisines. Abu ngesi kotema, kirwana ijo ebe kangin apaarit ngin iswaman ke ijaari ngesi isirigin 5000, ti atwaniar ke etia ai? Kotemari ngesi ebe erai aricit aidar irekods nesi engaraki ngesi adolare ne kwana ajai ngesi. Abu ngesi kodukunite eingarenike, atupit ainapeta ido iswamak ke kere ejaas toma oinono ngol. Aso, ngin ibore kere elosi kotupite ainapeta ecamununei ngesi aiwadiakaeta bon. Kolimokin ngesi esapat ebe epedori ngesi da aitup ngun konye eburai ngesi isirigin ke 5000 naarai eraas isirigin luka ebisines.*

## INYO ISISIAUNI IJO KANE EJAI HAJJI?

### 4.6.2 Iswamaeta luka aidaria irekods kobisines

#### Anu iswamaeta itaswamao aiwadika irekods luka agwelanar kobisines?

Iswamaeta luka aidar irekods kesi epolok kanu ebisines loka agaria, ido ebeit aibwaikin eroko ebisines egeara. Ingarakineté iswamaeta lu aidar aiwadikaeta kojokan ka ainapakina. Imoriarito;

- irekods luka Agwelanar naka kangin apaarit
- Eitaabo loka arisiiti
- Eitaabo loka ikapun ikayai
- Erekod loka Iboro lu ejaas kere
- Eitaabo loka luikopandarito iboro
- Eitaabo loka Apesen nuka ebisines
- Aiwadikaet naka Eilipe loka iboro

Kedau ingarakinan awanyun nu iswamaete kesi, epedori ngesi alimokin kesi aidar irekods ngun koitaabo ediope bon, kotiak irwan 5

#### 1) AFOOMU NAKA IREKODS KANU AGWEL KANGIN APAARIT

Itaswamao afoomu na aiwadik irekods kere nuka apaarit kangin apaarit. Ingarakit ajenun enaaba loka agwelanar kangin apaarit.

IREKODS LUKA IKAPUN				
APAARASIA.....				
S/N	NUKO TOMA	ETIAI	EBEYI	ETIAI
	AGWELANAR KERE			

#### 2) EITAABO LO ARISIITI

Eitaabo lo arisiiti nesi irekodingai ikapun lo elomunete (ikapun ledumuno loka ebisines).

#### EKIROR LOKA EBISINES AIBOIS TIN ENAABA LOKA ESOLO 000-01100

APAARASIA.....

Kijaunitai kane .....

Korai etace kanu.....

Aimarunet naka isirigin kotoma akiro.....

Aimarunet kotoma osulai.....Akan naka ipopounan.....

#### 3) EITAABO LOKA IKAPUN

Kingarak isisiak aiyitun nu opotu yesi komorutu katutubet naka IKAPUN LUEDUMUNO ko 5.4.1

##### Inyo eitaabo loka ikapun ikayai?

Erai eitaabo loka ikapun ikayai eitaabo lo iwadikaikino irekos nuka aitot ebisines kede isirigin kotoma aidules kec. Irekod-ingai agwelanar kangin apaarit. Iwadikauni eitaabo loka isirigin luedumuno isirigin kere lu edumunitai ka ngul lu etacandaritai kinga kotupitete ainapeta. Imoriari irekods luko bank ne ingadaere ka alemununa apiyai.

Kanu aitaswam kapatanu, kotiak eitaabo atutubena iare: atutubet na itolomere isirigin kinga ka atutubet na ijaunere isirigin kotupitete ainapeta.



**Apolou naka eitaabo loka aitolot ebisines kede isirigin**

1. Epatana ajenun ikapun kere lu edumunitai kangul lu etacaritai kapak kere
2. Epedori ajunun isirigin lu ejaas komam bobo aimar aimar ikayai
3. Ingarakit kanu airere koingaren koyuwari aswam ka apak
4. Epatana ajenun adiakareta kotoma agwelanar naarai iwadikatai oitaabo eitaabo loka aitolot ebisines kede isirigin

**Iswamatai eitaabo loka aitolot ebisines kede isirigin biai?**

Eitaabo loka aitolot ebisines kede isirigin nesi etiakitai atutuben auni; ekokoro ediope, ikokoron iare, ikokoron iuni ka eitaabo loka ikapun lu ejaas akan. Kanu aitutuor na itaswamai loka ekokoro ediope. Eitaabo lo ekokoro ediope nesi itaswamao aiwadik agwelanar na itaswamare isirigin bon kobisines.

Ejaas eitaabo loka ekokoro ediope ka atutuben aares; ne apesenin, Ewai lo apesen (Ikapun lu ijaunitai) ka ne apesen kinga (Atacanareta).

**Aitetemet naka eitaabo loka aitolot ebisines kede isirigin iriamara ka MSMEs ko agaria.**

**Nu edumuna (adumununeta)**

**Nu etacanara (atacanareta)**

Apaarasia	Aitatamet	Etiai	Apaarasia	Aitatamet	Etiai

Aitetemet naka eitaabo loka aitolot ebisines kede isirigin loilelebitai

**ISABIRYE & SONS FISHERIES BUSINESS**

**ELAP.....**

**EKARU.....**

APAARASIA	Aitatamet	ETIAI (shs)	APAARASIA	Aitatamet	ETIAI (shs)
1/10/2020	Ebalans lo eyaunitai ingaren	2,000,000			
1/10/2021	Agwelar apuuta naka ikiloi 100	600,000	1/10/2021	Aitac erengian ataker	30,000
	Agwelar emukene loka ikiloi 50	25,000	1/10/2021	Aitac iboyan	20,000
2/10/21	ikiloi 20 luka aporogon	4,000	1/10/2021	Aitac akinyet	100,000
	ikiloi 200 luka Apuuta	120,0000	1/10/2021	Aitemonokin akimian	10,000
	ikiloi 120 luka emukene	150,000	1/10/2021	Agwel luka biwujjo	30,000
			2/10/2021	Esolo lo edoket	40,000
			2/10/2021	Ne eperet eswamak	80,000
	<b>Kere aimorikikin</b>	<b>3,979,000</b>		<b>Kere aimorikikin</b>	<b>310,000</b>

Erai awanyanar kotupite apak kolomunite kotoma alangir naka agwelanar. Epedori araun kangin apaarit, ngol esaabiit, irwan aare kokaru arai ngol elap.

**4) IREKODS LUKA IBORO LUEJAAS OSITOWA**

**Erekod loka iboro luejaas ositowa:** Idari irekods nuka ibor kwape ejatar adio apak kere. Imorikikit lu igeuna ijo ekaru, lu eyatakin kotoma agwel ka agwelanar, ka aitolomununeta ido lu edunos kedaun agwelanaro arai anyamar arai atwakiasi.

**Aitetemet naka iboro luejaas ositowa**

Enaaba	Aitatamet	Etiai.	Ageunet	Agweleta	Agwelanareta	Atwaniaret
1.	Atakerin	5	5	2	1	1
2.	Engines	6	2	4	2	2

**5) EITAABO LOKA APESENIN KINGA:**

Idari irekods luka isirigin kere lu ebeit ikasitomas aitac kanu iboro ka aijanakienta na kopotu kesi kodumutu kapesen.

**Agwelanareta**

June 2, 2019 ijaaritai akinyet ilitai 50 naka oil kanu Shs 900,000 luka Fatu Business Center etacakino toma apaarasia 15.

June 15, 2019 Siah ikopaikitai itanin 2 tonnes luka agaria kotiai loka shs 1,600,000 luko Jumah Business Enterprise.

June 20, 2019 Flomo ijaarit etani 1 loka agaria kanu Dweh fish Center kapesen naka shs 1,000,000

**Aitetemet naka Eitaabo loka Apesinin Nuiburai ebisines**

EITAABO LOKA EKASITOMA LO APESININ NUIBURAI EBISINES					
EKIROR: _____					
AIBOIS: _____					
APAARASIA	AITATAMET	APESEN CREDIT	ATACANARET PAYMENT	LUIDEUNA EBALANCE	AKAN
2-Jun-19	ilitai 50 luka akinyet oil	shs 900,000	0	shs 900,000	
15-Jun-19	2 tons luka agaria	Shs 1,600,000	0	shs 1,600,000	
20-Jun-19	Etani 1 luka agaria	Shs 1,000,000	0	Shs 1,000,000	
	<b>Kere aimorikikite</b>	<b>Shs 3,500,000</b>	<b>0</b>	<b>Shs 3,500,000</b>	

**6) EITAABO LO APESENIN NUIBURAO EBISINES**

Eitaabo Lo Apesenin Nuiburao Ebisines: Idari irekods luka itunga kere lu iburaete ebisines (ngul lu ekorakito iboro ka aijanakineta kapesen).

**Agwelanareta**

June 2, 2019 ikopikitai akinyet 5 kotoma otiai loka shs. 900 kane ejaas luka Fatu Business Center ebeit atacakin toma apaarasia 15.

June 15, 2019 Siah Enterprise ikopaikit adatai 2 nuka agaria kobeyi loka shs 800 kane ejaas luka Jumah Business Enterprise.

June 20, 2019 Flomo Inc. eyengarit agaria 3 kanu Dweh Fish Center kapesen naka shs500

**Aitetemet naka Eitaabo Lo Apesenin Nuiburao Ebisines**

APAARASIA	AITATAMET	APESEN	ETACE	LUIDEUNA, BALANCE
June 2, 2019	Fatu Business agalonin 5 nuka akinyet oil	shs900	0	shs800
June 15, 2019	Siah Enterprise Aditai 2 nuka agaria	shs800	0	shs800
June 20, 2019	Flomo Inc. agaria 3	shs500	0	shs500
	<b>Kere aimorikikite</b>	<b>shs2,200</b>	<b>0</b>	<b>shs2,200</b>

7) AIWADIKAET NAKA EILIPE LOKA IBORO

Ijaikini aiwadikaet na akior nu ikamunito iboro ka aijanakineta nu ebeit aitodolikin ne ejai ikasitoma/agwelan. Ejaas toma nuka etiai loka ibore kangin.

Aitetemet naka Aiwadikaet naka Eilipe loka iboro

Apaarasia ..... Enaaba loka Aiwadikaet naka Eilipe loka iboro ..... Yen ijukunit; ..... Ekiror loka ekampuni..... Edipatment ..... Aibois..... Akwap .....	<b>Aiwadikaet naka Eilipe loka iboro</b>	Ijukakitai: Ekiror loka ekampuni..... Edipatment..... Aibois..... Akwap ..... Ikapun kec.....		
<b>Aitatamet naka iboro</b>	<b>Etiai</b>	<b>Ebeyi</b>	<b>Esolo loka VAT</b>	<b>Kere</b>
<b>E</b>				
<b>Akan na Ecamakit ekisil</b>				

**Aswam: Adukun epulan loka ebisines kon**



Konga eitaabo kon loka aipulaning ebisines kotupitete aijililet naka arucokina naka agaria

**Epulani loka Apiyai**

- Ekot akoranakino naka apiyai obisines kojaas
- Iboro lumam itolosio /lugeares (kwape nat alupok, itaswamaeta, acuuman)
- Aitac iboro egeareta
- Aitac eroko egeara aswam (kwape nat isirigin luka adyeketa, alaisisi, luko bank,)
- Ikapun lugearet (kwape nat akipi, airiun akim naka eipiei aitalaun aibois, ka ice da.)
- Ekapitol kanu aswam, (iboro lugearet, erent, akipi, etranspot, ka ice da.)

**Airereor epulani loka aswam**

- Aitidisiarit ikapun luka aitolom ka luebeiiit aitac itiasinei lukakou
- Ikapun lu adumun kotoma agwelanar
- Aiwadikaet naka Ikapun lu emunoi adumun
- Ameda ijililuna
- Awanyun agwelar na eirian
- Aipimaun elose loka isirigin.







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