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MODULE



**EBY'ESENTE
AKATABO K'OMWEGI**

Okweherera 1

OKUHAANA EBITEEKATEEKO OMU BUBIINA BUKYE

Shoma MatayoRead 6:19-24; 33.

- Nitubaasa okwega ki ahasente okurugirira omunyiriri ezi?
- Nikimanyisaki okuhereza esente?
- Eki nikimanyisa ngu titushemereire okuteekateeka ahasente?
- Nikimanyisaki, okubiika eitungo omwiguru? Nitubaasa okukikora tuta?
- Enyegyesa ya Yesu eine omutaano ki n'entwaza yaitu?
- Ekyahandikiirwe eki nikitugambira okuta omutima ahari ki?

Shoma 1 Timoseo 6:6-11.

- Tushemereire kutekateeka tuta ahasente?
- Ahabw'enki okuta omutima n'okukunda esente kiri eky'akabi?
- Paulo naagambiraki Timoseo eki araateho omutima?

MUHAANE EBITEEKATEEKO NA MUGYENZI WAAWE

Titushemereire okuta omutima ahasente:

- Ninkunda esente? Ninkiira kuba nintekateeka oku ndatunge ezindi?
- Mazirwe n'ebinyine?
- Nimbiika obutungu omwiguru nari omunsi

Okukora ni kurungi

- Ninkora n'amaani obutoosha?
- Nyiine obubaasa bw'okushagika eka yangye?
- Abakyeene nibaaha omukyanga kyaitu? Nitubaasa okubahwera tuta, nk'omuntu kandi nka ekibiina?

Mushabirane.

Okweherera 2

Eshonga ezirikutuma obumwe twayeshanga tuteine esente ezirikumara

Shoma emitwe y'eshonga hamwe n'enyiriri, reero muhaane ebiteekateeko kandi mwihemu eshonga enkuru:

- **Obweremwa** – Enfumu 10:4, 13:4; 24:30-34
-

- **Obutamarwa/omururu** – Enfumu 28:25
-

- **Okukunda Eby'okweshemeza** -Enfumu 21:17; 23:20-21
-

- **Obugumya**–Enfumu 11:24
-

- **Obushema** - Enfumu 3:13-16
-

- **Obugomi**- Efumu 28:13, 2 Eky'obusingye 24:20
-

Eyindi eshonga erikubaasa kutuma twaburwa esente ezirikumara ni obutaringaniza. Shaba Ruhanga akuhwere. Ruhanga nimunywani w'abarikubonabonesibwa hamwe naabo abarikubugana obutari buringaniza.

Waaba nohurira ngu toyiine ebirikumara kandi orikwebuuza ahabw'enki Ruhanga atabaasize okukugabirira, obwo oine kushwijuma amagara gaawe omu myanya eyagambwaho aharuguru. Shaba Ruhanga akworeke oku oine orubanja. Oyeteise kandi omushabe akusaasire kandi akworeke oku orahinduke.

Okweherera 3

Enshobe eziturikukiira kukora twaba nitureberera esente .

Enshobe 1: Tintekateekaga aha sente zangye.

Enshobe 2: Naba nziine ninzishoza.

Enshobe 3: Tinyiine ezirikumara

Enshobe 4: Tinkarindaho , nintekwa okweguza

Enshobe 3: Tinyiine ezirikumara.

Shoma Abafilipi 4:11-12.

- Okumarwa niki?
- Ni mumbeeraki ezi Paulo yaagizaire ngu amaziirwe?
- Tumazirwe n’ebi twine?
- Kuturabe tumazirwe, nikiimanyisa ngu tutakora na maani okutunga ebyongyireho? Shoma Enfumu 24:4-5 na Enfumu 24:33-34

Enshobe 4: Tinkarindaho , nintekwa okweguza

Shoma Enfumu 22:7

- Ebizibu by’amabanja nibiiha?
- Ni bintu ki ebirikutuma abantu baaza omumabanja kugira ngu baabigure?
- Ogundi muringo gw’okutunga ebintu ebiturikwenda niguuha?

Okweherera 4

Hariho enshobe ezikukirayo okukorwa twaba nitureeberera esente.

Enshobe 5: Kuri noogira ngu nyiine esente nyingyi nk'abandi.

Enshobe 6: Ndi omwooro munonga okutaherezayo.

Enshobe 7: Ninkira okwemereza omutima ahasente.

Enshobe 8: Nitunga kandi ninshoza esente omumiringo etarikushemeza Ruhanga

Enshobe 6: Ndi omwooro munonga okutaherezayo

Shoma 2 Abakorinso 8: 1-5.

- Orunyiriri oru nirugamba ki ahakuhayo omubwire bw'okuburwa?
- Tugakaruramu amaani tuta ahari burimuntu okuhayo omumbera zaabo zoona?

Ruhanga naakuha emigisha waaherezayo.

Shoma Malaki 3:10-12.

- Orunyiriri oru nirugamba ngu tushemereire kukoraki?
- Nihazarukamuki twakora tutyo?

Enshobe 7: Ninkira okwemereza omutima ahasente

Shoma Matayo 6: 25-34.

- Ruhanga naagamba ki aha kwemereza omutima?
- Ahabw'enki naagira ngu tuteemereza omutima?
- Tushemereire okuteekateka ahari ki?
- Nitubaasa okwerinda tuta okwemereza omutima?
- Hariho obweire obu tushemereire okwemereza omutima?

Okweherera 5

Turiyo nitwiiba Ruhanga?

Shoma Malaki 3:8-12.

- Abaisraeli bakaba nibiiba Ruhanga bata?
- Ebirikuzaruka omukwiba Ruhanga nibiiba?
- Ruhanga nagaamba ngu nihabaho enki twareeta kimwe ky'ikumi ekihikire?
- Kimwe ky'ikumi ekihikire niki manyisaki?
- Naitwe nitwiiba Ruhanga?

Okugaba kwingyi omubwooro oburikuhererukayo

Shoma 2 aAbkorinso 8:1-4.

- Ab'eishe-emwe b'ekanisa ya Makedonia bakaba bari abatungi nari abooro?
- Bakagaba ebirikwinganaki?
- Entekateeka yaabo ahakugaba ekaba ery'eta?
- Egi ekanisa nitubaasa okugyegaho ki?

Eishomo 1: Omuzaano rw'okuteebekanisa imbarira

Enshohoza ya butoosha eya buri kwezi			
Ekintu ky'okushohorezaho	Emirundi buri kwezi	Omuhendo buri murundi	Zoona
Eby'okurya	30	8000	24,000
Amashanyarazi	1	20,000	20,000
Ebintu by'omunju	1	40,000	40,000
Enshohoza ya kitararire	1	24,000	24,000
<i>Enshohoza ezindi omukwezi, zaaba ziriho.</i>			
	Enshohoza y'okwezi yoona		
	Enshohoza y'omwaka = enshohoza y'okwezi*12		

Enshohoza ezindi ez'omumwaka			
Ebintu by'okushohorezaho	Emirundi omu mwaka	Omuhendo buri murundi	Zoona
Fizi z'eishomero- Okwakabiri	1		
Fizi z'eishomero- Okwakataano	1		
Omuceeri orwayongyerwaho	3	120,000	
Enshohoza y'entasya	1	1,200,000	
	Zoona eyindi enshohoza y'omwaka		

ENTASYA	- ENSHOHOZA Y'OKWEZI EYA BUTOOSHA	- EZINDI ENSHOHOZA Z'OMWAKA	= EZASIGARAHU
10,000,000	-	-	=

Eishomo 2: Entambwe 1 y'embarira

Obare entasya yaawe yonyiine

A: obare entasya yaawe yoona.

Entambwe y'okubanza omukukora imbarira n'okubanza wabara esente zoona ezi orikutunga omumwaka. Waaba oine omurimo guhamire, gurikukuhereza omushaara, obwo eki nikikwanguhira. Kwonka ku oraabe orikwekozesha omu kushubura nari obuhingi, obwahati nobaasa okuteberezha nkoku orikubaasa. Oijuke ngu noyetenga okureeba emiringo yoona eyi orikutungiramu esente. Ogyezeho okubara omuhendo ogworikutunga ahabwa buri muringo. Tekateeka ahazotungire omwaka oguhweire. Ohandiike omuhendo gw'entasya yoona, gatari amagooba gonka, kandi oijuke n'okwongyeramu ESENTE zoona ez'orikwija kutunga omumyezi 12 ey'omumaisho.

Entasya	Emirundi omumwaka	Omuhenzo buri murundi	Zoona
ZOONA			

Ekipande 1

B: Obare enshohoza ahabw'entasya

Enshohoza	Emirundi omumwaka	Omuhenzo buri murundi	Zoona
ZOONA			

Ekipande 2

C: Obare entasya yonyiine

ENTASYA YOONA	- ENSHOHOZA AHABW'ENTASYA	= ENTASYA YONYIINE
	-	

Ekipande 3

Eishomo 2: Ekihandiiko ky'enshohoza y'eka

[illegible]

Eishomo 3: Entambwe 2 na 3 ez'embarira

Entambwe 2: Obare ebyetengo byawe

A: Omany ebyetengo byawe ebya buri kwezi

Ekipande ky'ebyetengo ebya burikwezi

Ekintu	Emirundi buri kwezi	Omuhenzo buri murundi	Zoona
Eby'okurya			
Amashanyarazi			
Amaizi			
Okuhayo kimwe ky'ikumi			
Enshohoza ey'omuka, nka okuboneza eka.			
Fizi z'eishomero buri kwezi			
E by'entambura			
Zoona ez'okwezi kumwe			
Obare 20% ahabw'enshozo erayeyongeremu			
ZOONA EZ'OKWEZI KUMWE			
Obazemu emirundi 12 ahabwa ZOONA EZ'OMWAKA			

Ekipande 4

B: Omanyeye Ezindi Enshohoza

Ekipande ky'ezindi enshohoza.

Ekintu	Emirundi buri mwaka	Omuhendo buri murundi	Zoona
Unifomu y'eishomero			
Ebitabo by'eishomero			
Fizi z'eishomero			
Ebijwaro/enkaito			
Okuhunduza enju			
Zoona EZ'OMWAKA GUMWE			
Obare 10% ahabw'enshozo erikweyongeramu			
EZ'OMWAKA ZOONA			

Ekipande 5

Entambwe 3 - Obare ezatsigaraho

Hati obare ezatsigaraho. Ku oraabe nshohoza okukiira entasya yaawe, noiya kuhendera n'eibanja ahamuhendo rwa ZOONA.

ENTASYA YONYIINE	- ENSHOHOZA YA BURI KWEZI	- EZINDI ENSHOHOZA	= ZOONA
	-	-	=

Ekipande 6

Eishomo 4: Engyendererwaho z'omuzaano gw'omushaija omutungi hamwe n'omwooro

Entasya

Buri kibiina kitunge kaada ikumi z'esente(nari ebihimba) buri murundi.

Enshohoza

Buri kibiina kisharemu oku barakozese esente zaabo . T'orikwetenga okukozesa kaada zoona z'esente buri murundi.

Eby'okurya	- emirundi 2 burizooba	5	
- Enyama		7	
- Ebirungi		10	
Amashanyarazi		2	
Okweega kw'abaana		1 buri mwana (oine abaana 3)	
Ebintu by'omuka			
- Ekamina	5	Entebe	2
- Egaari	2	Okushakara	5
- TV	3	Radiyo	1

Kaada z'okurwara

Ku orabe orware, noshabwa okushashura kaada 2 z'okuburwa entasya hamwe nez'omubazi. Waaba otarikubaasa okushashura ahonaho, obwo nofeerwa kaada 3 okuruga omuntasya yaawe ey'omumaisho(2 ez'omubazi hamwe na 1 eyamagoba g'owakugurize esente)

Okuta esente omu bintu

Buri murundi nobaasa okusharamu okuta esente zaawe omubintu. Buri kintu eki oratemu esente, ni kaada 3 z'esente .Buri kuta kaada 3 z'esente omu kintu, notunga kaada 1 eyeyongyireho ahabwa buri murundi. Eshaha yona nobaasa okuguza ekintu kyaawe konka notunga kaada 2 ahabw'okuguza ekintu ekyo eki otiremu esente.

Okweega

Ahabwa buri mwana oramare emirundi eshatu y'okweega, noiya okutunga kaada 3 z'esente ezongyeireho buri murundi.

Eishomo 5: Entambwe 4 y'embarira

Entambwe 4: Okozese ezatsigaraho n'obwengye

A: Otebereze ni zingahe ezi oraate ahari buri mwanya

Omwanya rw'embarira	Ezi orateeho
Okubiika	
Okuta esente omubintu	
Okuhayo	
Eby'orikwenda	
Okubiikira ekintu	
Zoona :	

Ekipande 7

B: Ozigaite zoona hamwe

C: Ogyeragyeranise omuhendo gwoona hamwe na zoona ez'ekipande 6 (Entasya – Enshohoza)

D: Ohinduremu ahu kirikwetengwa

Omwanya rw'embarira	Ezi orateeho
Okubiika	
Okuta esente omubintu	
Okuhayo	
Eby'orikwenda	
Okubiikira ekintu	
Zoona :	

Ekipande 7 kihindwiremu

Eishomo 7: Okubara Amagoba

Okugira ngu tumanye yaba turiyo nitukora amagoba, nitwetenga okumanya ebintu bibiri:

1. ENTASYA – omuhendo gw'esente ez'orikutunga waheza kuguza ebintu byaawe.
2. ENSHOHOZA – Omuhendo gw'esente ez'orikushoza okuhinga nari okutebeka ebintu by'okuguza.

ENTASYA--ENSHOHOZA= AMAGoba

Eky'okureberaho 1 – Omusiri gw'emboga ogwa Anna

Anna aine obumanyirivu bwiingi omukuhinga emboga, atwiire nakora ekyo okumara emyaka miingi omuuka yaabo. Nibwo yatandika buzinesi yeeye y'emboga nk'omuntu. Ahanyuma yokusharura omurundi gw'okubanza akatwaara omukatare yatunga 100,000. Akashemererwa munonga. Okaba noshusha ngu akatunga esente nyiingi munonga. Noteekateeka ngu Anna aine bizinesi erikugoba gye?

Shana Anna yaaba naamanya yaaba akozire amagoba ninga losi, taramanye yaaba ashemereire kugumizamu. Hati katureebe ahabihandika bya buzinesi egi tureebe yaaba akakora amagoba.

Enshohoza – Ebyeteengo	Omuendo
- Embibo	24,000
- Orweezo	20,000
- Ebikoreso	16,000
- Okupangisa omwaanya aha katare	8,000
- Obuveera nebitukuru	12,000
- entambura	4000
Zoona	84,000
Entasya	Omuendo
Zoona	100,000

ENTASYA YOONA	- ENSHOHOZA YOONA	= AMAGoba
100,000	- 84,000	= 16,000

Ezindi enshonga z'okureebaho: _____

Obwiire bw'okuhinga (emyezi engaha)	4
Eshaha / omukwezi:	12.5
Zoona(eshaha /omukwezi x emyezi engaha):	50
Amagoba/eshaha zingaha:	16,000

Eky'okureberaho 2 – Empunu za Paulo

Paulo naatunga empunu. Atwire natuunga empunu okumara obwiire buraingwa kwonka nayenda okuhamya yaaba natunga amagoba. Amezi 6 ehingwiire atwiire nahandika gye entasya nenshohoza. Erizooba yaguza empunu mbwenu nayenda kureeba yaaba akozire amagoba.

Entambwe 1. Eiziina rya bizinesi	
Entambwe 2. Obwiire bwa bizinesi	
Entambwe 3. Enshohoza	Omuendo
ENSHOHOZA YOONA	
Entambwe 4. Entasya –eteberezibwe	Omuendo
ENTASYA YOONA	

Entambwe 5.

ENTASYA YOONA	- ENSHOHOZA YOONA	= AMAGoba
	-	=

Akatabo ka Paulo:

Ebyaana 2 by'empunu	100,000
Eby'okurya by'empunu 2	200,000
Okuzigyemesa	20,000
Esente z'okuzigurizaho	7000/ kg
Oburemezi	80 kg
Ebiro by'okutunga	100 ebiro

Obwiire

Sizoni y'okukura (omubare gw'ebiro)	
Amagoba / omubare gw'ebiro	

Eky'okureberaho 3 – Omudaara gw'ebijwaaro ogwa John

John akenda kumanya yaaba bizinesi ye eyebijwaaro nehora gye. Nawe akahandika entasya neshohoza yamezi 6 ehingwire kwonka yashoberwa. Tarahamize nenki eki ashemeire kuhandika n'okureka Kuratira entambwe ezi okuhwera John okubara amagoba ge:

Entambwe 1: Shazamu kyoona ekiteine kakwate na bizinesi yebijiwaaro.

Entambwe 2: Orabe omu rukarara orikureeba Entasya eya rugire aha mudaara gw'ebijwaaaro – okite omurunviriri rw'entasya.

Entambwe 3: Oshube orabe murukarara oru oreebe enshohoza. Enshoza ogite omurunyiriri rw'enshozoza.

Entambwe 4: Nk'okuwakoze ahari Paulo, okorese enshohoza n'amagoba okureeba yaaba John aine amagoba agu akoze

Akatabo ka John

Okugura ebijwaro by'okuguza	2,000,000	Okuguza ebijwaro	2,400,000
Fizi z'eishomero	1,200,000	Eby'okurya by'eka	200,000
Eshaho y'eishomero	160,000	Okuguza ebijwaro	2,000,000
Renti y'eduuka	400,000	Ebiconco ahakujaguza	1,200,000
Okuguza ebijwaro	1,600,000		

Entambwe 1. Eizina rya buzinesi	
Entambwe 2. Obwiire bwa bizinesi	
Entambwe 3. Enshohoza – orukarara rw’ebintu ebirikwetengwa.	Omuhendo
ENSHOHOZA YOONA	
Entambwe 4. Entasya	Omuhendo
ENTASYA YOONA	

Entambwe 5.

ENTASYA YOONA	OIHIREHO ENSHOHOZA YOONA	= AMAGOBA

Obwiire :

Obwiire bwa bizinesi (Ameezi)	
Amagoba /burikwezi	
Amagoba/burikwezi/burizooba	

Bizinesi Yaawe

Entambwe 1. Eizina rya buzinesi	
Entambwe 2. Obwiire bwa buzinesi	
Entambwe 3. Enshohoza – orukarara rw’ebintu ebirikwetengwa.	Omuheho
ENSHOHOZA YOONA	
Entambwe 4.entasya- okuteberezwa	Omuheho
ENTASYA YOONA	

Entambwe 5.

ENTASYA YOONA	OIHIREHO ENSHOHOZA YOONA	= AMAGoba

Obwiire:

Eishomo 8: Eky'okutorana A okugyeragyeranisa emiringo y'amabanja (Abahingi)

Noyeteenga 2,000,000 okugura orwezo hamwe nomuceri. Torana ahari ebi bishatu:

1.Oguze emisiri yaawe kare. Oguze emisharuro yaawe(1200kg) ahabwa 6000 buri kiro omumwanya gwa 8000 buri kiro.

Amagoba= _____ * _____ = _____

Omuendo gw'eibanja= _____ - _____ = _____

2.Oguze 2,000,000 okumara emyezi 5 orikushashura amagoba ga 10% garikukyendera

Omuendo gw'eibanja = _____ * _____ * _____ = _____

3. Oguza 2,000,000 kandi oikiriza okushashura 3,200,000 omu myezi 5

Omuendo gw'eibanja= _____ - _____ = _____

Nikiiha eki okatoranamu?

Eishomo 8:Eky'okutorana B okugyeragyeranisa emiringo y'amabanja (Abantu b'omutauni)

Noyeteenga 2,000,000 okugura orwezo hamwe nomuceri. Torana ahari ebi bishatu:

1. Oguza 2,000,000 okumara emyezi 5 orikushashura amagoba ga 10% gatarikukyendera.

Omuhendo gwona ogw'okushashura = _____ * _____ * _____ * _____ * _____ * _____ = _____

Omuhendo gw'eibanja = zoona – looni = _____ – _____ = _____

2. Oguza 2,000,000 okumara emyezi 5 orikushashura amagoba ga 10% garikukyendera

Omuhendo gw'eibanja = _____ * _____ * _____ = _____

3. Oguza 2,000,000 kandi oikiriza okushashura 3,200,000 omu myezi 5

Omuhendo gw'eibanja= _____ – _____ = _____

Nikiiha eki okatoranamu?

Eishomo 9: Okuruga omu mabanja

Turabasa kuruga omu mabanja twakora ebi:

- Okweteisa enshobi zaitu kandi tukasharamu okuhinduka
- Okweyangisa ebyeteengo hati, ahabw'okugira obusingye
- Okuguza ebintu ebitari bikuru, ebiturikubasa kubaho tutaine.
- Ogire obukodyo bw'okutaho empinduka obase kushashura amabanja agu oine.
- Oshabe kandi oikirize Ruhanga okukuyamba.

Entambwe z'okubara eibanja ryaitu:

Eidaara 1: Bara Entasya yaawe (Yoona)

Eidaara 2: Oyahureho eibanja (Okushashura eibanja)

Eidaara 3:oyahureho Amagoba (Okushashura Amagoba)

Eidaara 4:Oyahureho enshohoza y'eka yaawe (eyaburikweezi hamwe neyindi)

Eidaara 5: Obare ezasigaraho

Yaaba ezi oine ninkye aha ezi orikweteenga, ezaburaho niryo eibanja

Ogume nobara otyo buri mwaka.

Omwaka : _____	
Entasya (Yoona)	
- Okushashura looni	
-Okushashura amagoba	
-Enshohoza y'eka yoona	
= Zoona	

Omwaka : _____	
Entasya (Yoona)	
- Okushashura looni	
-Okushashura amagoba	
-Enshohoza y'eka yoona	
= Zoona	