

## Chapter -9

### *Financial Sector*

**Statement 9.1.** Working Capital (Restaurant Sector) as on date of survey

Sl No.	Particulars	2017-18 (in Rs.)	2018-19(in Rs.)
1	Opening Balance	3779600	208474953
2	Closing Balance	216522253	283292027
3	Amount Receivable	136000	353000
4	Amount Payable	707600	1210500

(For details refer Table 2.14)

### 9.2. Expenditure

Expenditure statement below covers two financial years with percentage. The total expenditure incurred on Restaurants in the state was Rs. 303992658 and Rs. 387129880 during 2017-18 and 2018-19 respectively. It is seen that around 57.71 % of the total expenditure is incurred on purchase of raw materials for food & beverages, 16.12 % on payment of salaries and wages and 11.52 % on payment of rent.

**Statement 9.2.1.** Expenditure break up (amount given in Rs.) during 2017-18 and 2018-19.

Sl No.	Expenditure Statement				
	Items	2017-18	percentage	2018-19	Percentage
1	Food & Beverages & Mineral water	175435045	57.71	228628786	59.06
2	Fuel charges	16527019	5.44	20466803	5.29
3	Water Charges	5045730	1.66	7019610	1.81
4	Electricity Charges	4821509	1.59	6168476	1.59
5	Repair and maintenance	5548950	1.83	6296290	1.63
6	Advertisement & Marketing	707300	0.23	1132900	0.29
7	Stationary, Postage & Telephone Charges	283368	0.09	339108	0.09
8	Rent	35005508	11.52	41925728	10.83
9	Salary & Wages	48999400	16.12	60129900	15.53
10	Taxes, License fee, Municipal taxes & Insurance	1549114	0.51	1890820	0.49
11	Transportation Charges	5954175	1.96	7496982	1.94
12	Interest paid on Loan(If Any)	756000	0.25	745000	0.19
13	Other Expenses (miscellaneous)	3359540	1.11	4889977	1.26
14	Total	303992658	100.00	387130380	100.00

(For details refer table 2.12)

### 9.3. Income

Income from Restaurant are generated from charges on Food & Beverages & Mineral Water, Catering Services, Events & Entertainment, Delivery Charges and Transport. Total income generated was Rs. 579654341 and Rs. 762684292 during 2017-18 and 2018-19 respectively. Statement below gives item wise income break up (in Rs.) during 2017-18 and 2018-19. It is seen from the income statement that around 84 % of the Income is earned from charges on Food & Beverages & mineral water, around 1.3 % from Catering Services, around 1.57% from delivery service and around 12.5 % from other items.

**Statement 9.3.1 gives the breakup of income (amount given in Rs.) from different categories.**

Sl. No.	Income for the year 2017-2019				
	Items	2017-18	Percentage	2018-19	Percentage
1	Food & beverages & Mineral water	492460381	84.96	638010752	83.65
2	Catering Services	6764630	1.17	11055590	1.45
3	Events & Entertainments	579000	0.10	1272500	0.17
4	Delivery Charges	8594000	1.48	12628920	1.66
5	Transportation Charges	96300	0.02	299000	0.04
6	Others	71160030	12.28	99417530	13.04
7	<b>Total</b>	<b>579654341</b>	<b>100.00</b>	<b>762684292</b>	<b>100.00</b>

(For details refer Table 2.13)

### Statement 9.4. Profit statement from Restaurants (in Rs.)

Sl. No.	Types	2017-18	2018-19
1	Expenditure	303992658	387129880
2	Income	579654341	762684292
3	Profit	275661683	375553912