

Chapter -12

Financial Aspects

12.1. Working Capital

As on the date of Survey, the opening balance for the year 2017-18 and 2018-19 were Rs. 18,76,200 and Rs. 2,70,55,986 respectively. The closing balance for the year 2017-18 and 2018-19 were Rs. 2,70,55,986 and Rs.3,74,97,705 respectively. The amount receivable was Rs.1,40,000 for the year 2017-18 and Rs. 1,48,740 for the year 2018-19. The Amount payable during the year 2017-18 and 2018-19 were Rs.24,000 and Rs.79,200 respectively.

Financial Status as on date of survey

(Amount in Rs.)

Sl No.	Items	2017-18	2018-19
1	Opening Balance	1876200	27055986
2	Closing Balance	27075986	37497705
3	Amount Receivable	140000	148740
4	Amount Payable	24000	79200

(For details refer Table 3.13)

12.2. Expenditure & Income

The total expenditure incurred of Tea and Snacks Stalls in the state was Rs. 7,32,74,344 and Rs.9,89,37,785 during 2017-18 and 2018-19 respectively. While income generated stood at Rs. 10,03,30,330 and Rs. 13,64,35,490 during 2017-18 and 2018-19 respectively. Under the expenditure statement, it is seen that around 70% of the total expenditure is incurred on item 'Food & Beverages & Mineral water', followed by payment of salaries and wages i.e 9% of total expenditure and payment of rent at 8%. In the income column, it is seen that 99% of income is earned from the sale of item, Food & beverages & Mineral water.

Statement 12.2.1. Summary Expenditure of Tea and Snacks stalls in Nagaland during 2017-18 and 2018-19.

Sl No.	Items	2017-18		2018-19	
		In Rs.	Percentage	In Rs.	Percentage
1	Expenditure on food & beverages	51088090	69.72	69859509	70.61
2	Fuel charges	4507860	6.15	5934450	6
3	Water Charges	1825590	2.49	2289780	2.31
4	Electricity charges	970494	1.32	1308736	1.32
5	Repair and maintenance	305240	0.42	515700	0.52
6	Advertisement and marketing	17000	0.02	20000	0.02
7	Stationary, postage and telephone charges	21450	0.03	43150	0.04
8	Rent paid	5942400	8.11	7860400	7.94
9	Total Emoluments to employees	6824300	9.31	8515000	8.61
10	Taxes, License fee and Insurance	587410	0.80	805355	0.81
11	Transportation charges	532540	0.73	811710	0.82
12	Interest paid on Loan	84000	0.11	74100	0.07
13	Other expenses	567970	0.78	899895	0.91
14	Total	73274344	100	98937785	100

(For details refer Tables 3.11)

Statement 12.2.2. Summary Income of Tea and Snacks stalls in Nagaland during 2017-18 and 2018-19.

Sl No.	Items	2017-18		2018-19	
		In Rs.	Percentage	In Rs.	Percentage
1	Food & beverages	99293890	98.97	134940200	98.90
2	Catering Services	488000	0.49	577800	0.42
3	Events & Entertainments	154000	0.15	210000	0.15
4	Delivery charges	166440	0.17	284990	0.21
5	Transportation charges	125000	0.12	284500	0.21
6	Other Income	103000	0.10	138000	0.10
7	Total Income	100330330	100	136435490	100

(For details refer Tables 3.12)

12.3. Summary of Expenditure, Income and Profit in respect of Tea and Snacks stalls in Nagaland during 2017-18 and 2018-19

Sl. No.	Types	2017-18	2018-19
1	Expenditure	73274344	98937785
2	Income	100330330	136435490
3	Profit	27055986	37497705