



PROJECT REPORT ON PHOTOGRAPHY & VIDEOGRAPHY

Digital Studio & Videos



Govt. of Uttarakhand

Directorate of Industries, Uttarakhand

Industrial Area Patel Nagar, Dehradun.

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PROJECT HIGHLIGHTS

PROPRIETOR	:	XXXXX
ADDRESS OF THE PROPRIETOR	:	YYYYY
		DIST..... STATE.....
CONSTITUTION	:	PROPRIETORSHIP
CATEGORY OF UNIT	:	MICRO UNIT
FATHER NAME	:	XXXXXX
DATE OF BIRTH	:	XX-YY-ZZZZ
CATEGORY OF THE PROPRIETOR	:	XXXXXX
QUALIFICATION	:	XXXXXX
LOCATION OF UNIT	:	XXXXXX
PROPOSED PROJECT	:	PHOTOGRAPHY & VIDEOGRAPHY
NAME OF SCHEME	:	PRIME MINISTER'S EMPLOYMENT GENERATION PROGRAMME
UNIT (OWN/RENTED)	:	OWNED/RENTED
(A) TOTAL COST OF PROJECT	:	Rs.6,26,000.00
(1) Fixed Capital		Rs. 4,80,000.00
(2) Working Capital Limit		Rs. 1,46,000.00
<u>(B) MEANS OF FINANCE</u>	:	Rs. 6,26,000.00
(1) Term Loan for Machinery		Rs. 4,48,700.00
(2) Working Capital Limit		Rs. 1,46,000.00
(3) Promoter's Contribution		Rs. 31,300.00
SUBSIDY UNDER PMEGP	:	Rs. 2,19,100.00
EMPLOYMENT POTENTIAL	:	4
NORMAL WORKING HOUR	:	8 HOUR



INTRODUCTION

Functions like Marriage, Engagements, Annual Functions, and Birthday Functions are very normal and everyone wants to record their memories. They required today latest Equipment's and Cameras and Visual effects are in the service area. The computer System with photo graphic software makes very good digital images and printings in the printers. Good albums with outdoor photos and designs also made very attractive. When the photo snaps are taken and recorded in digital computers and Medias.

PROMOTER & MANAGEMENT

The promoter is reported to have good financial standing presently. The Promoters is actively associated with the implementation of the project. Promoter is over all in charge of the working of the unit.

MARKET AND DEMAND

This is a boom business and when we required more cameras and equipment's we will readily take them for rental basis also. Good Contacts and Good Services will bring more Business to the Studio Owners.

MAJOR BENEFITS OF THE PROJECT

- I. Easy availability of material.
- II. Job opportunity for local people.



FURNITURE, FIXTURES ETC.

The total estimated cost of required Furniture & Fixtures including electrical fittings would be Rs.- 1,00,000.00/-.

PREOPERATIVE EXPENSES

The total estimated cost of required Preoperative Expenses would be Rs.- 1,000/-.

PLANT, MACHINERY AND EQUIPMENTS

Plant, Machinery, Tools, Shed and other equipment's required for the proposed unit are available indigenously. The various items required for installation of Rs. 3,79,000/- details as per quotation attached herewith.

QUALITY CONTROL

The concern proposed to set up above unit for which provision testing equipment have been proposed in the project report.

TECHNICAL KNOW- HOW

The process for sale of products is simple and no sophisticated technology is involved. There is no requirement of any type of technical knowhow.

TRANSPORTATION

The proposed location is connected by road and near to the city. Thus the unit is not likely to face difficulty on account of transportation.



UTILITIES

a) **Power:**

The total connected load for the smooth operations of the unit has been estimated and Electricity connection will be obtained as per required load including lighting load if required.

b) **Water:**

The water will be available. Necessary provision for storage of water and water supply has been made in the project cost.

MANPOWER

The unit would require total manpower of person of different category. The details of salary/wages proposed to be paid together with annual Salary/wages bill is given in separate annexure.

DEPRECIATION

The depreciation on fixed assets has been computed in annexure of this project report in accordance with the admissibility of the same under the Income Tax Act, 1961.

TRAINING

Applicant has to complete two week EDP training specially designed for the purpose, which will be organized by KVIC/KVIB/DIC or the institution organized by or under the administration control of Minister of MSME or any other training center of repute before disbursement of loan by the bank. After the successfully completion of EDP



training arranged by the KVIC/KVIB/DIC, the beneficiary will deposit his own contribution in the bank as per the guideline of scheme.

CAPITAL SUBSIDY UNDER PMEGP

Unit is eligible to get capital subsidy under Prime Minister Employment Generation Programme 35% of the total cost of the project (except cost of land). Total subsidy to be received Rs. 2,19,100/-

TERM LOAN AND WORKING CAPITAL LOAN PMEGP SCHEME

The unit proposed to have Term loan UNDER PMEGP of Rs. 4,48,700/- & working capital limit of Rs. 1,46,000/- Own contribution of unit will be Rs. 31,300/-, which is five percent of total cost of project. The total project cost will be Rs.6,26,000/-.

LOAN REPAYMENT SCHEDULE

Total Term Loan	:	Rs. 4,48,700/-
Total Duration	:	5 Years
From the next year		
Each yearly instalment	:	Rs. 89,740/-
Total instalments	:	Rs. 89,740*5 = Rs. 4,48,700/-

Total		Rs. 4,48,700/--
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INTEREST COMPUTATION

Interest computation is given in Annexure 6.



PROJECTED INCOME/PROFITABILITY

The projected Income & profitability statement has been shown in the attached profit & loss account. Projected Balance sheet for the next five years is also enclosed as here for the reference.

ECONOMIC VIABILITY

Based on the projections attached it is observed that sufficient revenue shall be generated through operations served & it indicates the economic viability of the proposal. Hence the project can be considered as economically favourable and viable.

CONCLUSION

Based on the grounds discussed aforesaid it is concluded that project is economically & feasibly viable and should be considered favourably.



VIDEOGRAPHY & PHOTOGRAPHY				
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FINANCIAL ASPECTS OF THE PROJECT				
A. FIXED CAPITAL				
I-Plant & Machineries:				
S. No.	Particulars	No.	Rate (Rs.)	Amount (Rs.)
1	Digital Still Camera (D-90)	1	85000	85000
2	Video Camera (PD-170) with tripod	1	200000	200000
3	Digital flash light	3	10000	30000
4	Video camera battery	4	5000	20000
5	D. Still camera chip (4 GB)	4	1000	4000
6	Computer with printer	1	40000	40000
	TOTAL			379000

II-Other Fixed Assets:		
S. No.	Particulars	Amount (Rs.)
1	Furniture for unit like racks, chair etc.	30000
2	Other equipments like fan, racks for raw material & partition, electrification etc.	70000
	TOTAL	100000

III-Preliminary & Pre-operative expenses:		
S. No.	Particulars	Amount (Rs.)
1	Transportation of Machinery / Equipments	500
2	Miss. Expenses (Electric fitting , Board etc)	500
	TOTAL	1000



TOTAL FIXED CAPITAL		
S. No.	Particulars	Amount (Rs.)
1	Machinery and Equipments	379000
2	Other Fixed Assets	100000
3	Preliminary and Pre Operative Expenses	1000
	TOTAL	480000

B. WORKING CAPITAL

I- Raw Material (Per Month):

S. No.	Particulars	Qty.	Rate (Rs.)	Amount (Rs.)
1	Video camera cassettes	-	-	25000
2	D.V.D. Cassettes	-	-	5000
3	Albums	-	-	50000
4	Others like album different size, photo frame etc.	-	-	20000
	TOTAL			100000

II- Man power (Per Month):

S. No.	Particulars	Qty.	Salary	Amount (Rs.)
1	Skill Manpower	2	12000	24000
2	Semi Skilled Manpower	2	7000	14000
	TOTAL			38000

III- Utilities (Per Month):

S. No.	Particulars	Qty.	Amount (Rs.)
1	Electricity	-	4000
2	Phone bill	-	500
3	Packing & Stationeries		500
	TOTAL		5000



IV- Misc. or other expenses: (Per Month)		
S. No.	Particulars	Amount (Rs.)
1	Repair & Renewal	2000
2	Other	1000
	TOTAL	3000

TOTAL WORKING CAPITAL (Per Month)		
S. No.	Particulars	Amount (Rs.)
1	Raw Material	100000
2	Manpower	38000
3	Utilities	5000
4	Misc. Expenses	3000
	TOTAL	146000

C-ANNUAL SALES REALISATION		
S. No	Particulars	Amount (Rs.)
1	Amount per year may be realized	2400000

D-BREAK EVEN POINT (BASED ON FIRST YEAR OF OPERATION)			
S. No.	FIXED COST	Amount (Rs.)	
1	Interest on loan	47889	
2	Depreciation	67000	
3	Man power expenses (40%)	182400	
4	Operating expenses (40%)	518400	
	Total	815689	
BEP = Fixed Cost * 100		81568938	68.40
Fixed Cost + Net Profit		1192524	



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PROJECTED BALANCE SHEET

(Rs. In '000)

PARTICULARS	Operating Years				
	1st	2nd	3rd	4th	5 th
A-SOURCES:-					
I) CAPITAL / OWN CONTRIBUTION	31	408	834	1301	1808
ADD:- PROFIT	377	425	467	507	544
TOTAL	408	834	1301	1808	2353
II) LOAN FUNDS					
SECURED LOANS					
Term Loan from Bank	359	269	179	90	0
C/C Limit from Bank	146	146	146	146	146
TOTAL (I+II)	913	1249	1627	2044	2499
B- APPLICATION:-					
I) FIXED ASSETS					
GROSS BLOCK	479	479	479	479	479
LESS: ACC.DEPRICIATION	67	124	173	215	252
TOTAL	412	355	306	264	227
II) CURRENT ASSETS LOANS & ADVANCES					
PRELIMINARY EXPENSES	1	1	1	1	1
INVENTORIES	100	105	110	115	120
SUNDERY RECEIVABLES	200	210	220	230	240
CASH & BANK BALANCES	163	551	973	1428	1917
LOANS & ADVANCES	200	200	200	200	200
TOTAL	664	1067	1504	1974	2478
III) CURRENT LIABILITIES & PROVISIONS					
SUNDERY CREDITOR	100	105	110	115	120
PROVISION FOR TAXATAION	7	9	11	15	19
EXPENSES PAYABLE	56	59	62	64	67
TOTAL	163	173	183	194	206
IV) NET CUREENT ASSETS (II-III)	501	894	1321	1780	2272
TOTAL	913	1249	1627	2044	2499
Margin Money under PMEGP	219	219	219	-	-



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PROJECTED COST OF PRODCUTION AND PROFITABILITY

(Rs. In '000)

Particulars	Operating Years				
	1 st	2nd	3rd	4th	5th
Capacity Utilization	50%	55%	60%	65%	70%
A- INCOMES :					
GROSS RECEIPTS	2400	2520	2640	2760	2880
CLSOING STOCK	100	105	110	115	120
TOTAL (A)	2500	2625	2750	2875	3000
B- EXPENSES					
OPENING STCOK	0	100	105	110	115
PURCHASES AND CONSUMPTION	1300	1260	1320	1380	1440
SALARY & WAGES	456	479	502	524	547
UTILITIES EXPENSES	60	63	66	69	72
Total (B)	1816	1902	1993	2083	2174
C- GROSS PROFIT (A-B)	684	723	757	792	826
ADMINISTRATIVE COST	36	38	40	41	43
SELLING & DISTRIBUTION EXPENSES	120	126	132	138	144
DEPRICIATION	67	57	49	42	37
FINANCIAL CHARGES					
Interest on Term Loan @11.75%	48	37	27	16	6
Interest on CC Limit @10%	15	15	15	15	15
Bank Charges	15	16	17	17	18
D-TOTAL	300	288	279	270	263
E- PROFIT BEFORE TAX (C - D)	384	435	479	522	563
F- PROVISION FOR TAXATION	7	9	11	15	19
G- NET PROFIT AFTER TAX	377	425	467	507	544

Note :-Above statement prepared & compiled by us as per the information provided by proprietor



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PROJECTED CASH FLOW STATEMENT

(Rs. In '000)

PARTICULARS	Operating Years				
	1 st	2nd	3rd	4th	5th
A-SOURCE OF FUND					
1. Increase in Capital	31	-	-	-	-
2. Increase in Term Loan	449	-	-	-	-
3. Increase in C/C Limit	146	-	-	-	-
4. Profit / (Loss)	377	425	467	507	544
5. Depreciation added back	67	57	49	42	37
6. Increase in Creditors	163	10	10	11	12
TOTAL (A)	1233	493	526	560	593
B-DISPOSAL OF FUND					
I) FIXED ASSETS PURCHASED					
1. Furniture & Fixtures	100	-	-	-	-
2. Plant & Machinery	379	-	-	-	-
II) CURRENT ASSETS					
3. Increase in Stock	100	5	5	5	5
4. Increase in Debtors	200	10	10	10	10
5. Increase in Preliminary Exp.	1				
6. Increase in Loans & Advances	200	-	-	-	-
III) OTHERS					
7. Payment of Term Loan	90	90	90	90	90
8. Decrease in Creditors	0				
TOTAL (B)	1070	105	105	105	105
Opening Cash & Bank Balance	0	163	551	973	1428
Surplus/(Deficit) (A - B)	163	388	422	456	489
Closing Cash & Bank Balance	163	551	973	1428	1917

Note :-Above statement prepared & compiled by us as per the information provided by proprietor



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COMPUTATION OF DEPRECIATION			
Depreciation under WDV Method:			(Rs. in '000')
Particulars	Furniture & Fixture	Plant & Machinery	Total
Rate as per I. Tax Act	10%	15%	
Value of Assets at beginning	100	379	479
1st year Dep.	10	57	67
Balance at the end of 1st year			
	90	322	412
2nd year Dep.	9	48	57
Balance at the end of 2nd year			
	81	274	355
3rd year Dep.	8	41	49
balance at the end of 3rd year			
	73	233	306
4th year Dep.	7	35	42
balance at the end of 4th year			
	66	198	264
5th year Dep.	7	30	37



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Annexure-5

PROJECTED FINANCIAL RATIOS

(Rs. In '000)

PARTICULARS		Operating Years				
		1 st	2 nd	3 rd	4 th	5 th
1. CURRENT RATIO	CURRENT ASSETS	664	1067	1504	1974	2478
	CURRENT LIABILITIES	309	319	329	340	352
=		2.15 TIMES	3.34 TIMES	4.57 TIMES	5.80 TIMES	7.04 TIMES
2. GROSS PROFIT RATIO	GROSS PROFIT	684	723	757	792	826
	SALES	2400	2520	2640	2760	2880
=		28.50%	28.70%	28.69%	28.68%	28.67%
3. NET PROFIT RATIO	NET PROFIT	384	435	479	522	563
	SALES	2400	2520	2640	2760	2880
=		15.98%	17.25%	18.14%	18.92%	19.56%
4. DSCR	PAT+DEP.+INTT. ON TERM LOAN	498	529	555	580	606
	INTEREST+LOAN INSTALMENT	138	127	117	106	49
=		3.62 TIMES	4.16 TIMES	4.76 TIMES	5.48 TIMES	12.36 TIMES
5. INTT. COVERAGE RATIO	PAT+DEP.+INTT.	513	544	569	595	621
	INTEREST	62	52	41	31	20
=		8.21 TIMES	10.47 TIMES	13.75 TIMES	19.28 TIMES	30.55 TIMES



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Loan Amount Rs. 448700				Annexture-6
Rate of Interest: 11.75%				
Tenure: 5 Years				(Rs. In '000)
Sl. No.	Installment	Interest	Principal	Balance Loan
1st Year	138	48	90	359
2nd Year	127	37	90	269
3rd Year	117	27	90	179
4th Year	106	16	89.7	90
5th Year	95	6	90	0



DISCLAIMER

This project report is only for the purpose of reference and will give an idea and guidance to budding and existing entrepreneurs on how to prepare a project Report. The readers will come to know about the key components of a project. Every earnest-effort has been made in collecting the data and information available on the subject from different offline and online sources. This report (including any enclosures and attachments) has been prepared solely for the purpose for which it is provided.

Department suggest entrepreneurs to survey the market properly to find the actual cost of fixed assets and working capital. The actual cost of the project or industry will vary according to different elements like location, local regulation, financial requirements of industry, capacity, type of industry, cost of resources and other direct and indirect costs related to the project.

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Prepared by



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