



Buissness Plan(Cutting & tailoring)

Income Generation Activity

Ladies suits , Gents night Suit,Children Dresses)

SHG Jogni Mata,VFDSJolly



- Village Forest Development Committee
- Gram Panchayat- Khokhan
- Forest Range- Bhuntar
- Forest Division- Shamshi

-Khokhan-II

**Project for improvement of Himachal Pradesh Forest
Ecosystem Management&Livelihoods**

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1. Executive Summary

Himachal Pradesh is located in the western Himalayas. This state is rich in natural beauty, cultural heritage, and religious significance. It features diverse ecosystems, rivers, and valleys. The population of Himachal Pradesh is approximately 7 million, and its geographical area spans 55,673 square kilometers. The state includes regions ranging from the Shivalik hills to the mid-Himalayan zone, characterized by varying elevations and cold climates. The primary occupation of the people here is agriculture.

Out of the 12 districts in Himachal Pradesh, six are part of the Himachal Pradesh Forest Ecosystem Management and Livelihood Improvement Project with support from JICA (Japan International Cooperation Agency), including Kullu district.

As part of the Himachal Pradesh Forest Ecosystem Management and Livelihood Improvement Project (JICA), a microplan was developed for the Village Forest Development Committee (VFDC) Khokhan. The main occupations of the villagers are agriculture and horticulture, but the average landholding per family is very small. Due to limited resources, their income has not increased as expected. The local people primarily cultivate wheat, maize, barley, and pulses, along with vegetables and orchard crops like apples, plums, apricots, and pomegranates.

To generate additional income, Self-Help Group (SHG) "Jogni Mata" decided to engage in tailoring and stitching activities. This SHG was formed on 24th March 2021 and consists of 15 women members. Later, the SHG was renamed as "Jogni Mata Common Interest Group (Jolly - Bagicha)" on _____ (date). After thorough discussions, the members decided to pursue income generation through tailoring and stitching.

With support from the project, the group will receive training in stitching ladies' suits (with and without lining), gents' night suit, and palazzo suits. The project will provide 50% capital cost assistance for the general category and 75% for general and scheduled caste categories. Additionally, a revolving fund of ₹1,00,000/- will be given to facilitate bank loans.

The group has agreed to distribute the work among its members as per defined rules and regulations, ensuring equal distribution of profits based on their contributions.

The business plan for the Jognimata Common Interest Group was developed through multiple meetings between the SHG members and experts, including Mr. Padam Singh Chauhan (Retd. HPFS), Mrs. Babita Thakur, and Mr. Som Dev (Forest Guard).

As per the business plan, the group will produce the following garments per month:

- 300 ladies' suits (without lining)
- 180 ladies' suits (with lining)
- 180 gents' pants and shirts
- 60 palazzo suits

Each member will contribute 4 to 5 hours daily for production. The details of the group members are listed below:

S. No	Name of Beneficiary	Designation	Village	Age	Gen.	Qualification	Category	Cont. No.
1	Smt. Maheswari W/o Shri Tikkam Ram	President	Khokhan-II	39	Female	7th	General	8629842803
2	Smt. Madhuwala W/o Sh. Sandeep Kumar	Secretary	Khokhan-II	29	Female	10th	General	8219835426
3	Smt. Chetna Thakur W/o of Sh. Ved Ram	Treasurer	Khokhan-II	28	Female	10th	General	8628025927
4	Smt. Nirmla Devi W/o Sh. Dhani Ram	Member	Khokhan-II	31	Female	5th	General	7876475891
5	Smt. Meera Devi W/o Sh. Roop Chand	Member	Khokhan-II	46	Female	5th	General	9805002407
6	Smt. Tara Devi W/o Sh. Tek Chand	Member	Khokhan-II	44	Female	10th	General	9805362653
7	Smt. Gyani Devi W/o Sh. Devi Chand	Member	Khokhan-II	45	Female	2th	General	9857775368

8	Smt. Pushp Lata W/o Sh. Hari Singh	Member	Khokhan-II	41	Female	8th	General	6230024012
9	Smt. Nirmla Devi W/o Sh. Panna Lal	Member	Khokhan-II	49	Female	5th	General	9805031364
10	Smt. Veena Kumari W/o Sh. Ram Chand	Member	Khokhan-II	24	Female	2+a	General	8580970424
11	Smt. Shanta Devi W/o Sh. Kuver Singh	Member	Khokhan-II	35	Female	10th	General	8894123714
12	Smt. Ymuna Kumari D/o Sh. Sunder Lal	Member	Khokhan-II	23	Female	B.A	General	9318033361
13	Sonia kumar D/o Sh. Roop Lal	Member	Khokhan-II	26	Female	B.A	General	7018506165
14	Smt. Krishna devi W/o Sh. Srvan Kumar	Member	Khokhan-II	41	Female	8th	General	8894584495
15	Aakriti D/o Late Sh. Pritam Chand	Member	Khokhan-II	23	Female	B.sc	General	9015000496

Summary by Category

Sr. No.	General	SC	ST	BPL
1	15	-	-	-



Member of Rupani Pal SHGs

2 Detail of SHGs

2-1	Name of the Self-Help Group:	Jogni Mata
2-2	SHG MIS Code: -	&
2-3	Village Forest Development Committee:	Khokhan-II
2-4	Forest Division:	Shamshi
2-5	Forest Range:	Bhuntar
2-6	Village:	Khokhan-II

2-7	Development Block:	Bhuin
2-8	District:	Kullu
2-9	Total Number of Members in the Group:	15
2-10	Date of Formation of the Group:	12-08-2020
2-11	Monthly Savings of the SHG/Uniform Contribution:	100@&
2-12	Bank Name and Branch where the SHG Account is Maintained:	Kangra Co-operative Bank Bhuntar
2-13	Bank Account Number:	50072178034
2-14	Total Savings of the Group:	6500@&
2-15	Loan Amount Given to Members by the Group: -	—
2-16	Status of Loan Repayment by Group Members:	&

3. Geographical Situation of the Village

3-1	Distance from District Headquarters:	14 KM
3-2	Distance from the Main Road:	4KM
3-3	Name and Distance of the Nearest Local Market	Bhuntar 16 KM
3-4	Distance from the Main Market and Name	Bhuntar 16 KM
3-5	Distance from Other Important Towns and Blocks	Kullu 14KM
3-6	Any Special Features of the Village Related to Income Generation Activities Selected by the Group	4 KM
3-7		

Why is a Business Plan Necessary?

In Village Forest Development Committee, Khokhan, there was no pre-existing women's group. Therefore, the project facilitated the formation of a Self-Help Group (SHG) to support women in enhancing their livelihoods through sewing and tailoring activities. Some women in the group already engage in sewing and tailoring but lack proper training and currently sew only for household purposes. Additionally, several women neither own a sewing machine nor have any formal training. Due to these challenges, they have been unable to improve their livelihoods. To address this, the women have requested support from the JICA project for sewing machines and proper training through their SHG, enabling them to develop their skills and generate income.

Objectives of the Business Plan

Capacity building of all group members.

- Ensuring a sustainable source of income for the group.
- Connecting products with suitable markets.
- Encouraging all members to actively participate in the group.
- Promoting modern and advanced sewing techniques.
- Enhancing livelihood opportunities.

Activities Included in the Business Plan

- Sewing and tailoring, covering:

- Ladies' suits (with and without lining)
- Ladies suit with lining
- Gents' Night Suit
- Palazzo suits, etc.

(Details of Business Plan Implementation)

1. Community Mobilization

- Awareness and engagement activities were conducted among villagers.
- Beneficiaries were selected for livelihood enhancement initiatives.

2. Formation of the Group

- Self-Help Group (SHG) was formed, and members were gathered.
- President, Secretary, and Treasurer were elected through mutual consensus.
- Rules and regulations for the group were established and implemented.

3. Capacity Building

- Proper training for beneficiaries is essential for skill development.

4. Distribution of Sewing Machines

- High-quality sewing machines will be provided to all members for efficient work.

5. Market Linkages

- The group will establish partnerships with government and private entities for selling products.
- They will supply school uniforms for local schools.
- Collaboration with local tailors in Bhuntar Market for steady work opportunities.

6. Financial and Institutional Support

- Efforts will be made to connect the group with financial institutions.
- SHG members will be informed about loan facilities from various banks.
- The project will assist in linking the group with banking services.

7. Market Knowledge

- Members will collaborate with tailors in Bhuntar Market for business expansion.

8. Monitoring Mechanism

- Baseline surveys will be conducted before starting the business.
- Economic surveys will be conducted every six months to assess progress.
- **Monitoring indicators include:**

- Increase in production(*post-implementation*)
- Increase in product sales(*post-implementation*)
- Growth in group membership(*post-implementation*)
- Increase in income levels(*post-implementation*)

Required Support and Resources

1. Financial Management

- **Capital Expenditure Support:**
 - The project will provide 50% or 75% financial assistance, depending on the category.
 - The remaining 50% or 25% will be contributed by group members.
 - For recurring expenses:
 - ₹6500 will be covered through group savings.

2. Human Resources

- Total Members: 18

3. Technical Support

- The project will arrange for technical training within the village by appointing a master trainer.

Estimated Benefits

- Women will have access to home-based employment.
- The group will gain a sustainable and long-term livelihood source.
- Members can engage in tailoring during their free and extra time.
- Each member can increase their income by approximately ₹10713 per month.

4. Details of Products Related to Livelihood Activity

4.1	List of Products	Gents' Night Suit ,Ladies,Suit (With Lining & Without Lining) , Palazzo Suit
4.2	Method of Product Identification	Discussion and consultation within the group
4.3	Consent from Self-Help Group Members	Yes, with written consent attached.

5. Production Process Details

1. Training Phase

- Self-Help Group (SHG) members will receive training under the project for stitching ladies'suits (with and without lining), kids' dresses, and gents' night suits.
- 15 members of Jogni Mata SHG will work on this initiative.
- After training, the group will start production.

2. Work Distribution

Product	Members Assigned	Daily Output (per person)	Work Hours (per day)
Ladies' Suit (With Lining)	6 Members	1 suit	4-5 hours
Ladies' Suit (Without Lining)	5 Members	2 suits	4-5 hours
Gents' Night Suit	2 Members	3 dress	4-5 hours
Children Dresses	2 Members	2 dress	4-5 hours

6. Production Planning

- Workdays per month: 30 days
- Total workforce: 15 members
- Raw material sources: Kullu, Bhuntar
- Other resource sources: Kullu, Bhuntar.

S.No.	Product Name	Unit	Quantity	Wages	Average Other Expenses	Total Amount	Product Name	Unit
1.	Ladies' Suit (With Lining)	Number	180	30847	7338	38195	212.19	180
	Ladies' Suit (Without Lining)	Number	300	25705	12232	37947	126.49	300
	Gents' Pants & Shirts	Number	180	10274	7338	17623	97.90	180
	Child Dresses	Number	120	10274	4892	15177	126.48	120
	Total		780	77100	31800	108942	-	-

Note: The cost of training for the Self Help Group is borne by the project and is not included in this business plan.

7. Detail of sale & Marketing

7.1	Areas of Operation	Bhunter, Kullu, and Shamshi
7.2	Source of Marketing for the Products	4 kilometers
7.3	Types of Products	Ladies suits, gents night suits, gents pants and shirts, , plazzo suits

7.4	Marketing Strategy	Local markets have been targeted, such as schools, Bhunter, Mohal, and Shamshi
7.5	Seasonal Marketing Strategy	Woolen suits during winter, cotton suits during summer
7.6	Target Customers	Local villagers
7.7	Customer Types	School children, women/men from villages and towns
7.8	Marketing Approach	Direct contact with tailors, and stitching suits for women and men of the village
7.9	Marketing Activities to be Done Initially	1) Initially, ladies suits, gents night suits, school dresses, kids' dresses will be stitched. Later, pillows, cushions, quilt covers, etc., will be stitched. (2) Selection of group members based on proficiency in cutting, stitching, sewing, buttoning, ironing, etc.

8. Description of management among the members

The members of the group will divide the work by mutual consent, and the income will be distributed according to the work done. All members of the Self Help Group will be responsible for work. The work distribution and each member's role will be based on their economic, physical, and mental capabilities. These members will also maintain the financial records.

9- (SWOT Analysis)

Strengths : 1.All group members have a similar and positive outlook.
2. One group member will work on small-scale tailoring.

Weaknesses : 1.It is a new Self Help Group.
2. The group does not have experience in working together.

Opportunities

1. Working in the group can lead to large-scale production.
2. There is high demand for suit stitching and other services in local markets due to the tourism sector.
3. The project will provide 75% support for Scheduled Caste/Tribe and poor general category women, and 50% for general category women for purchasing tailoring machines and other equipment.
4. The project will provide expert training for tailoring either on-site or through institutions

Threats

- 1.Internal conflicts within the group can affect the group's work.
2. Lack of demand and transparency can lead to the breakdown of the group.

10.Description of economics of Business plan

A.Capital Costs

S.No.	Activity	Qty	Price	Total Cost	Project Share (50%)	Beneficiary Share (50%)
1	Sewing Machine with Motor	2	7000	14000	7000	7000
2	Steel Stand	2	2000	4000	2000	2000
3	L Scale	2	200	400	200	200
4	Press	1	1200	1200	600	600
	Stapler (1 Large, 1 Small)	2	150	300	150	150
		2	50	100	50	50
	Total			20000	10000	10000

Recurring Expenses (One month Cycle)

Sr No.	Description	Unit	Quantity	Rate	Amount
1	Rent	Month	1	1000	1000
2	Wages	Month	257Days	300	77100
3	Transport	Month	1	1000	1000
4	Packing (Envelopes, Bags, Newspaper)	Number	1	2000	2000
5	Sewing Thread, Buttons, Zippers, Hooks, etc.	Number	780Suit /Dresses	10	7800
6	Suit Lining (Material) Cost	Number	180	100	18000
7	Miscellaneous Expenses (Stationery, Electricity, Water, etc.)	Month	1	2000	2000
	Total				108900

Every day one women will work 4 to5 hours

11. Summary of economics of Buisness Plan

Sr. No.	Description	Amount
1	Total Recurring Expense	108900
2	10% Annual Depreciation on Fixed Cost	167
3	Interest on Loan at 7% Annual Rate	869
	Total	109936

12. Assessment of sale value per cycle

Sr. No.	Description	Unit	Qty	Rate	Amount
1	Cost of Production				
	Ladies Suit with Lining	Number	180	212.19	38195
	Ladies Suit without Lining	Number	300	126.49	37947
	Gents NightSuit	Number	180	97.90	17623
	Child Dresses	Number	120	126.48	15177
	Total		780Pec.		108942
2	Fixation of profit (in Percentage)				
	Ladies Suit with Lining	%112.07	180	237.81	42805.8

	Ladies Suit without Lining	%58.11	300	73.51	22053
	Gents NightSuit	%104.29	180	102.10	18378
	Child Dresses	%18.59	120	23.52	2822.4
	Total		780 Pec.		86058
3	Estimated sale value of products				
	Ladies Suit with Lining		180	450	81000
	Ladies Suit without Lining		300	200	60000
	Gents NightSuit		180	200	36000
	Child Dresses		120	150	18000
	Total		780 Pec.		195000

13 Cost-Benefit Analysis

Sr.No.	Item	Amount
1	10% Annual Depreciation on Fixed Cost	167
2	Recurring cost (B)	
2-1	Rent	1000
2-2	Wages	77100
2-3	Sewing Thread, Buttons, Zippers, Hooks, etc.	7800
2-4	Miscellaneous Expenses (Electricity, Stationery, etc.)	2000
2-5	Transport	1000
2.6	Suit Lining (Material)	18000
2.7	Packing (Envelopes, Bags, Newspaper)	2000
	Total	108900
3	Production per Month	780No. / Month
4	Revenue from Production per Month	195000
5	Net Profit	195000
6	Gross Profit(77100 + 167) – 195000 =	117733
7	Gross Profitfrom Production (IncludingWages& Rent) + 117733 == 1000 + 77100	195833
8	Amount available for distribution among members as profit after one cycle=Income from sale of product-(Repayment of loan and interest +Recurring cost required for second cycle) –108900 + 2500) – 195000 = (77100	160700

"This amount is in addition to wages and rent. The profit per member will be distributed among the members based on the agreed ratio.From the bank loan interest rate, 5% interest will be directly deposited into the bank account by the project. The remaining interest will be paid by the group.

14. Fund Requirement

Sr. No.	Item	Amount
1	Capital expenditure	20000
2	Recurring expenses	31800
3	Other expenses	-
	Total	51800

Note: The beneficiary share of the above capital expenditure of ₹10000 will be paid in cash by the group member themselves. The recurring expenditure of ₹31,800 will be met from savings of ₹6500.

The remaining recurring expenditure amount of ₹25300 will be taken as a loan from the bank.

Group's financial resources :

Sr. No	Description of financial resources	Amount
1	Project Assistance Fund amount (75% of capital expenditure)	10000
2	Beneficiary share (25% of capital expenditure)	10000
3	Group's internal savings	6500
4	Bank Loan	25300
	Total	51800

Note: An additional amount of ₹100,000 will be provided as a revolving fund for the project.

15. - Calculation of break even point

Break-Even Point = Capital Expenditure / (Selling Price – Recurring Expenses)= $20000 / 195000 - 108900 = 20000 / 86100 = 0.232$ month = $0.232 \times 30 = 7$ Days. At the above ratio, by stitching and delivering 780 units, the "Break-Even Point" will be achieved in 7 days. In other words, the invested amount in this activity will be recovered in 7 days.

16- Bank loan repayment (on installment basis)

Sr. No.	Month	Loan Repayment						Cumulated Repayment of loan	Balance Loan		
		Principal	Total Interest	5% Interest Payable by Project	2% Interest Payable by Group	Monthly Installment Payable by Group	Total		Principal	Interest	Amount (Total) in Rs.
1	Month 1								25300	148	25448
2	Month 2	2352	148	105	43	2500	2500	2500	22948	134	23081
3	Month 3	2366	134	96	38	2500	2500	5000	20581	120	20702
4	Month 4	2380	120	86	34	2500	2500	7500	18202	106	18308
5	Month 5	2394	106	76	30	2500	2500	10000	15808	92	15900
6	Month 6	2408	92	66	26	2500	2500	12500	13400	78	13478
7	Month 7	2422	78	56	22	2500	2500	15000	10978	64	11042
8	Month 8	2436	64	46	18	2500	2500	17500	8542	50	8592

9	Month 9	2450	50	36	14	2500	2500	20000	6092	36	6127
10	Month 10	2464	36	25	11	2500	2500	22500	3627	21	3649
11	Month 11	2479	21	15	6	2500	2500	25000	1149	7	1155
12	Month 12	1149	7	5	2	1155	1155	1155	0	0	0
	Total	25300	855	611	244	26155	26155	138655	0	0	0

7% annual interest is calculated monthly on the reducing principal amount.Due to adjustments, the final EMI may be lower than the regular EMI.Additionally, if the project pays the interest in advance as a lump sum, the last installment will decrease. The final installment should be carefully checked before transferring the amount from the bank account.

17. Comment

- The group will stitch ladies' suit lining, non-lining suits, gents' night suit, ChildrenDresses every month.
- By stitching these garments, the group will receive a total amount of ₹184,400 for distribution.
- Out of this, ₹77100 will be paid as wages, and ₹83558 will be earned as profit.
- If each member works 4 hours daily, they will earn an additional ₹160700 per month.
- Additionally, the project will bear 5% annual interest on the loan.
- As a result, the group will also save an extra ₹611.

18. Rules of the Self-Help Group (SHG)

1. **Group's Work:** Stitching and tailoring.
2. **Group’s Address:** Village Khokhan , Post Office Khokhan , Tehsil Bhuntar, District Kullu, Himachal Pradesh.
3. **Total Members in the Group:** 15.
4. **First Meeting of the Group:** 12.08.2020.
5. **Interest on Savings:** ₹2 per ₹100 per month.
6. **Monthly Meeting:** Held on the 5th of every month.
7. **Depositing Savings:** All members must deposit their saved amount in the group every month.
8. **Attendance in Meetings:** All members must attend group meetings.
9. **Bank Account:** The group's account will be opened in **HP Coperative Bank , Bhuntar Branch**, Account No. **50072178034**
10. **Leave of Absence:** The President and Secretary must inform and seek approval for any absence from meetings.
11. **Expulsion from the Group:** Any member failing to deposit savings or remaining absent for three meetings will be removed from the group.

12. **Meeting at Member's House:** If a member provides a valid reason for absence, the next meeting will be held at their house, and the expenses will be covered by them. If two members are involved, they will share the expenses.
13. **Decision Making:** The President and Secretary will be elected with full consensus.
14. **Authority of President and Secretary:** They can handle financial transactions, and their tenure will be one year.
15. **Use of Group Funds:** The group's funds will always be used for collective benefit. No individual can misuse them.
16. **Loan Repayment:** If a member has taken a loan, they must repay it before leaving the group; otherwise, they cannot exit.
17. **Loan Policy:** The amount, tenure, and interest rate of the loan will be decided in the meeting.
18. **Emergency Fund:** A minimum balance of ₹1,000 must be maintained with the President and Secretary.
19. **Record Keeping:** All meeting minutes must be read out loud and signed by all members.
20. **Large Loan Requests:** Members must inform the group at least a week in advance before taking a large loan.
21. **Loan Disbursement:** Loans must be distributed in the presence of all members.
22. **Forfeited Savings:** If a member leaves the group without a valid reason, their deposited savings will be forfeited.

19. Letter of Consent and approval of DMU

समूह का सहमती पत्र
जोगणी माता

आज दिनांक 18/03/2021 को 'माँ नैना' स्वयं सहायता समूह की बैठक हुई। बैठक प्रधान श्रीमती महेश्वरी की अध्यक्षता में हुई जिसमें समूह के सदस्यों ने सर्व सहमती से निर्णय लिया की आय बढ़ाने के लिए लेडी सूट लाइनिंग, बिना लाइनिंग, जेंट्स सूट, किड्स ड्रेसज सिलाई का कार्य करने के लिए हिमाचल प्रदेश वन पारिस्थितिकी तन्त्र प्रबंधन और आजीविका सुधार परियोजना (जाईका) से जुड़ने की सहमती प्रदान करते हैं।

महेश्वरी

Modhu

प्रधान, माँ नैना स्वयं सहायता समूह,
खोखन, जिला कुल्लू (हि.प्र.)

समूह के सचिव के हस्ताक्षर

समूह के प्रधान के हस्ताक्षर

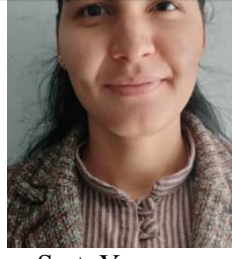
Recommended for approval


Range Forest Officer
Forest Range Bhunter

Approved


Deputy Conservator of Forest,
Parvati Forest Division, Shamsh

20. Photographs of members of SHG

			
Smt. Maheshwari President	Smt. Madhubala Secretary	Smt. Chetna Thakur Treasurer	Smt. Nirmala Devi Member
			
Smt. Meera Devi Member	Smt. Tara Devi Member	Smt. Gyani Devi Member	Smt. Pushp Lata Member
			
Smt. Nirmala Devi Member	Smt. Meena Kumari Member	Smt. Shanta Kumari Member	Smt. Yamuna Member
			
Smt. Soniya Member	Smt. Krishna Devi Member	Smt. Akriti Member	

Revised Capital Expenditure Details:

As per the decisions taken in the 8th meeting of the Governing Body, the revised capital expenditure details are presented as follows:

Proposed Capital Expenditure in the Business Plan

Sr. No.	Activity	Qty	rate	Total amount	Project share (%50)	Benificiary share(%50)
1	Sewing machine with peddle	2	7000	14000	7000	7000
2	Steel stand	2	2000	4000	2000	2000
3	L scale	2	200	400	200	200
4	Press	1	1200	1200	600	600
5	Stapler large	2	150	300	150	150
	Small	2	50	100	50	50
Total				20000	10000	10000

Revised Capital Expenditure After the Decisions of the 8th Governing Body Meeting

Sr. No.	Activity	Qty	rate	Total amount	Project share (%50)	Benificiary share(%50)
1	Sewing machine with peddle	2	7000	14000	10500	3500
2	Steel stand	2	2000	4000	3000	1000
3	L scale	2	200	400	300	100
4	Press	1	1200	1200	900	300
	Stapler large	2	150	300	225	75
	Small	2	50	100	75	25
Total				20000	15000	5000