

# Karacel Bakery & Training Center

---

Business Plan 2019



# Table of Contents

<b>Summary</b>	<b>3</b>
<b>Marketing Plan</b>	<b>4</b>
Target Market	4
Industry	5
Supply	5
Products and Services	5
Production	5
Distribution	6
Distribution Capacity	6
Competition	6
Karacel's Competitive advantage	7
Packaging	8
Business location	9
Pricing	10
Promotional Plan	10
<b>Management Plan</b>	<b>11</b>
Business structure	11
Management	11
Employee recruitment and training	12
<b>Financial Plan</b>	<b>13</b>
Cost Analysis	13
Sales Forecast	13
Profit/Loss	14
Cash flow	15
<b>Budget</b>	<b>16</b>
Simplified Budget (by activity)	16
Detailed Budget (by activity)	17
Minimum Budget (by activity)	19

## Summary

Karacel Bakery & Training Center is a social enterprise bakery focused on women's empowerment while providing access to nutritious flour, bread, and snacks to the local community. Karacel Bakery emerged in 2019 as the result of a previous project called Women Empowered in Business (WEB) Soya Flour & Cakes. In 2017, a grass-roots non-governmental organization called Foundation for Inclusive Community Help (FICH) noticed that while soya beans are widely grown in Northern Uganda, most farmers lack the skill and capital to add value to their produce. Furthermore, women earn on average only 20,000 UGX (\$5.40) per month and have little access to education and employment opportunities. In response to this, FICH initiated the WEB Soya project to help women farmers produce soya flour so that they could increase their monthly incomes and gain job skills to help them gain other employment or start their own businesses. The project was successful and in January 2018, the WEB Soya project became WEB Soya Flour & Cakes. Since then, the project went through strategic changes in order to maximize the benefit to the women participants and the community emerging with Karacel Bakery & Training Center.

Karacel Bakery buys soya beans from rural women farmers and employs them to make soya flour then it employs another set of urban women to bake cake and bread in Lira town. The flour, bread, and snacks that Karacel produces are a healthy alternative to wheat flour and white bread because soya beans are a complete protein, offering a balanced dose of amino acids, iron, fiber, calcium, healthy fats, and protein. These products are otherwise unavailable on the market so Karacel is providing, for the first time, access to these healthy products to over 700,000 people.

Karacel Training Center maintains a holistic approach to personal and professional development for program participants. Women who are part of Karacel join the program with an end goal in mind: to go back to school or to start a business. The Training Center offers workshops and coaching to participants to ensure not only that their goal is met but that they are well-prepared for life after Karacel.

**Mission:** Baking with a purpose to give young women the opportunity for personal and professional development in order to build local economies.

**Vision:** Thriving communities nationwide are home to a network of women who are confident, self-reliant, productive, and respected by the community.

### Values

1. **Excellency:** Providing products and services that exceeds expectations will be our commitment. Our focus on delivering consistency services and quality products is the key that will create loyal and satisfied customers
2. **Integrity:** We will treat others with respect, honesty, and fairness. Our relationship with clients/customers and fellow employees are focussed on treating others as we want us to be treated
3. **Teamwork:** We believe we are better as a team that are individuality and committed to working together to accomplish our goals

4. **Personal Growth:** We are committed to developing as an organization through the development of the people we work with

### **Products and Services**

- Soya flour
- Soya bread
- Soya snack bread
- Soya party cakes
- Business skills training

### **Location**

**Bakery Production:** Lira Town, Lira sub-county, Lira District, Northern Uganda

- This location was chosen because of the high demand for flour, bread, and cakes within the sub-county and for the availability of human capital

**Soya Flour Production:** Alidi, Loro sub-county, Oyam District, Northern Uganda

- This location was chosen for its proximity to rural, women farmers, the popularity of soya beans among farmers in the area, and ease of access to major markets.

## **Marketing Plan**

### **Target Market**

Each of Karacel's products present a different set of target consumers. Below are the target markets for each individual product. However, schools, retail shops, and families cut across almost all categories and are the target market of Karacel.

#### **Soya Flour:**

- ❖ School feeding programs
- ❖ Hospital feeding programs
- ❖ Non-governmental organizations involved in child malnutrition
- ❖ Bakeries
- ❖ Retail shops
- ❖ Families

#### **Soya Bread:**

- ❖ Retail shops
- ❖ School feeding programs
- ❖ Offices
- ❖ Families
- ❖ Individuals

#### **Soya Snacks:**

- ❖ Retail shops
- ❖ School feeding programs
- ❖ Offices
- ❖ Families
- ❖ Individuals

- ❖ Children

**Party Cakes:**

- ❖ Schools
- ❖ Families
- ❖ Offices
- ❖ Churches

## Industry

The development of the bakery industry and soya consumption at individual and community levels is growing considerably and is an excellent opportunity for Uganda’s agricultural and agri-food sector to capitalise on it.

The market segment of soya flour and soya cake is growing due to the increased demand for alternatives to current agricultural products used to make bread and porridge. Customers are demanding products that add flavour, reduce malnutrition among children, improve digestion and bone health, and boost immunity. In addition, farmers demand products that help in animal feeds in order to conserve the environment through less consumption of grass and other plants by animals.

## Supply

Item	Supplier
Soya beans	Local women farmers
Raw materials	Local farmers and distributors
Packaging	SAM Paper Bag - Kampala
Labour	Local women

## Products and Services

Product/Service	Description
Soya flour 1kg	1 kilogram of soya flour packed in branded packaging
Soya flour carton	12 bags of the 1kg Soya flour in portable packaging
Bread Loaf	Medium sliced bread load in branded packaging
Vanilla Snack Cake	Small sweet snack cake in branded packaging
Lemon Snack Cake	Small sweet snack cake in branded packaging
Business Training	Training on record keeping, management, and marketing

## Production

Soya flour is made through a 5-step process:

1. Procuring soya beans
2. Drying soya beans
3. Roasting soya beans
4. Grinding soya beans into flour
5. Packaging soya flour for sale

Karacel bread and cakes are made with soya flour and require additional steps:

1. Procuring additional ingredients (eggs, milk, vanilla, etc)
2. Preparing oven and baking supplies
3. Mixing ingredients to make batter
4. Placing batter into small, medium, or large tins
5. Baking in gas oven
6. Removing cakes from tins
7. Packaging cakes for sale

## Distribution

Customer	Distribution Method
Bakery	Delivery
Families & Individuals	Storefront
Retail shops & supermarkets	Delivery
Schools	Delivery and stands outside campus
NGO's	Storefront
Hospitals	Delivery and stands outside campus

## Distribution Capacity

The bakery team is able to produce up to 1,000 cakes in one day and the sales team is able to sell those cakes within two days. The sales team uses motorcycles equipped with storage, carrying boxes to deliver flour, cake, and bread throughout Lira, Kole, and Oyam districts.

## Competition

### Rating Scale

1. Poor    2. Fair    3. Good    4. Very Good    5. Excellent

Characteristics/features	Karacel					1) TipTop					2) Ntake Bakery					3) Daily Fresh				
	1	2	3	4	5	1	2	3	4	5	1	2	3	4	5	1	2	3	4	5
Product quality					X		X					X						X		
Price				X					X				X						X	
Delivery lead time				X		X		X					X					X		

**Competitor 1:** Located at Industrial Area Lira; their customers are retails shops & supermarkets, they are good at door to door sales, they don't orient customers on their products or offer additional training.

**Competitor 2:** Located in Gulu district; their customers are retails shops & supermarkets, they are good at door to door sales, they don't orient customers on their products and additional training.

**Competitor 2:** Located on Olwol Road, Lira, their customers are retails shops &

supermarkets, they are good at door to door sales, they don't orient customers on their products and additional training.

**NOTE:** All competitors offer products that use the exact same ingredients producing very similar breads and cakes. No competitor uses soya flour in their products. No competitor offers a nutritious alternative to common products. No competitor offers business training. And, no competitor has a social, community aspect to their business.

### **Karacel's Competitive advantage**

- 1) We are located in the communities that work with us and buy our products
- 2) Our team is highly motivated and passionate about the organization
- 3) Our products are higher quality than competitors'
- 4) Our products are more nutritious than competitors'
- 5) Our products keep clients feeling satisfied longer than competitors' products
- 6) We provide business and financial management training to clients
- 7) We offer more than a product, we offer an investment in the community

## Packaging

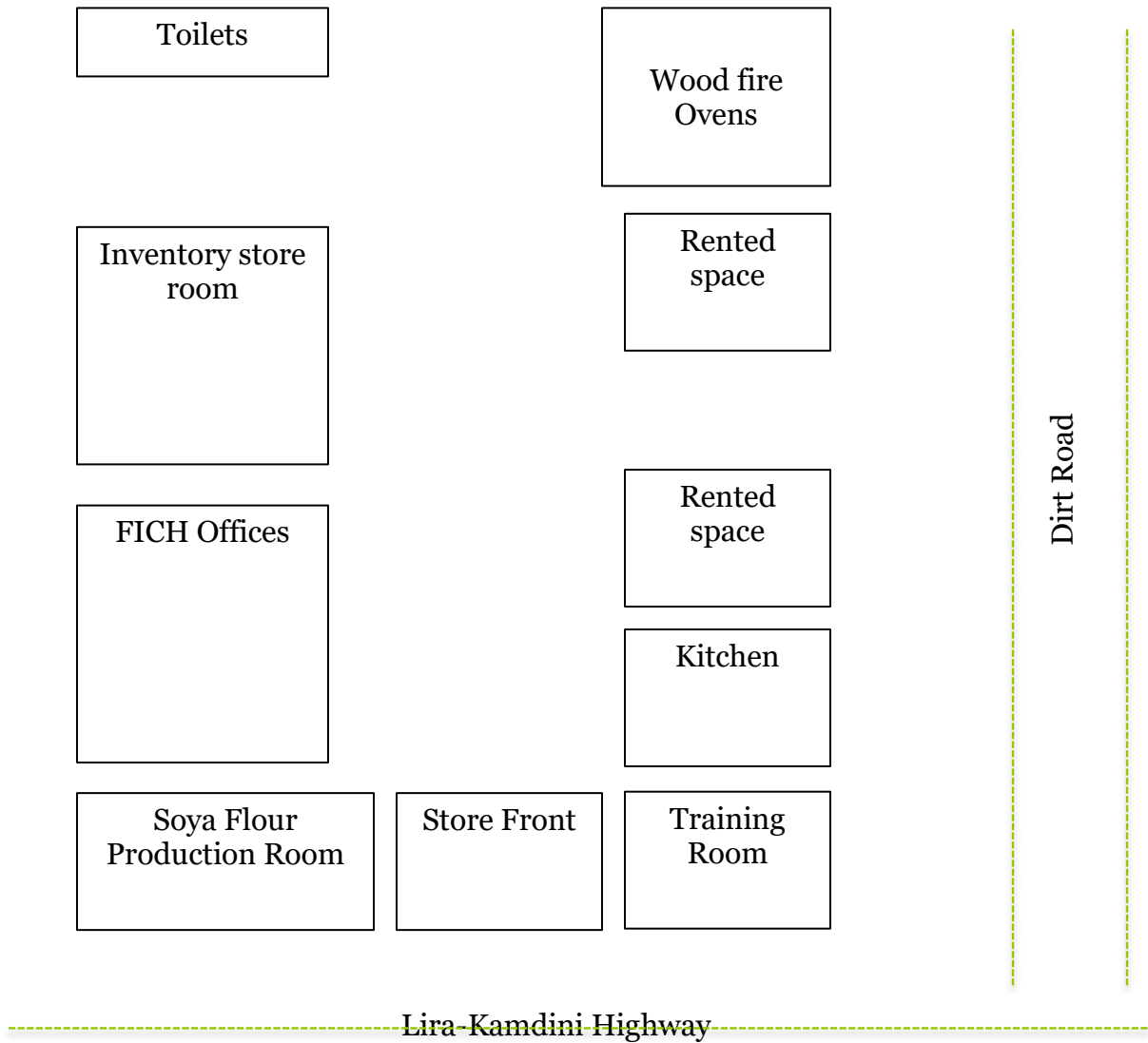
Previous packaging used for WEB Soya. New packaging is in development.





## Business location

Karacel's soya flour production is located at the FICH office compound. FICH rents the entire compound and allows Karacel to use the facilities for production and storage. It is located along the Lira-Kamdini highway in Alidi approximately 30 minutes from Lira.



## Pricing

Product/Service	Unit production cost	Wholesale Price per Unit	Profit per Unit	Store Price per Unit	Profit per Unit	Profit Margin per Unit
Soya flour 1kg	3,083	3,500	417	4,000	917	30%
Soya 1carton	32,583	42,000	9,417	50,000	17,417	53%
Vanilla cake	481	1,000	519	1,200	719	150%
Lemon cake	481	1,000	519	1,200	719	149%
Bread loaf	900	3,000	2,100	3,500	2,600	289%
Party cake (medium)	14,656			30,000	15,344	105%
Party cake (large)	21,984			50,000	28,017	127%

## Promotional Plan

Method	Details	Cost
Word of mouth	The sales and marketing team will explain to customers the usage of the soya flour and its benefits to human health	0
Fliers and business cards	Will assist in explaining the location of the shop and factory, products, and contact details.	300,000
Packaging	It will explain usage of products, nutrient contents, contact details and branding.	100 per unit
Facebook and twitter	To share information about how Karacel soya flour & bread benefits human health and business development, and advertise different promotions.	0
Stickers	This will help in promoting product name and slogan at retail clients	300,000
Radio	Will explain product benefits, location of sales points, product quality and package quantity, after sales care services and contact details.	1,300,000
Demonstration	The production and marketing team will hold demonstration sessions to produce other products from Karacel soya flour to customers.	800,000
Training	Will assist to increase retail clients' business knowledge and skills in selling Karacel products	600,000
Business counseling and mentorship	Will discuss retail clients' personal and business challenges to generate sustainable business operations Encouragement through motivational speeches, role models and experience sharing.	1,200,000

# Management Plan

## Business structure



## Management

Position	Roles and responsibilities
Executive Director	<ul style="list-style-type: none"> <li>- Sets strategic vision for FICH</li> <li>- Provides management oversight</li> <li>- Ensures effective administration of FICH</li> <li>- Ensures programs are aligned</li> </ul>
Program Director	<ul style="list-style-type: none"> <li>- Sets strategic vision for business operations of Karacel Bakery &amp; Training Center</li> <li>- Provides management oversight to Business Manager, Bakery Manager, and Flour Manager</li> <li>- Manages fundraising strategy</li> <li>- Communicates with stakeholders and donors</li> <li>- Collaborates with Training Director</li> </ul>
Training Director	<ul style="list-style-type: none"> <li>- Sets strategic vision for Karacel Training Center</li> <li>- Provides oversight to Training Center Trainers</li> <li>- Trains and on-boards Training Center Trainers</li> <li>- Manages training schedules</li> <li>- Develops training curriculum</li> <li>- Collaborates with Program Director</li> </ul>
Bakery Manager	<ul style="list-style-type: none"> <li>- Manages all bakery operations</li> <li>- Ensures products meet quality standards</li> <li>- Ensures production targets are met</li> <li>- Trains Bakery Program Participants</li> <li>- Ensures proper bakery safety and hygiene</li> <li>- Ensures proper use of bakery equipment</li> <li>- Ensures inventory is utilized effectively</li> <li>- Develops new bakery products</li> <li>- Collaborates with Business Manager</li> <li>- Reports to the Program Director</li> </ul>
Business Manager	<ul style="list-style-type: none"> <li>- Maintains accurate financial records</li> </ul>

	<ul style="list-style-type: none"> <li>- Implements marketing and sales plan</li> <li>- Trains Bakery Program Participants</li> <li>- Trains Flour Program Participants</li> <li>- Ensures business is running efficiently</li> <li>- Collaborates with Bakery Manager and Flour Manager</li> <li>- Reports to Program Director</li> </ul>
Flour Manager	<ul style="list-style-type: none"> <li>- Manages soya bean procurement</li> <li>- Manages soya flour production</li> <li>- Ensures product meets quality standards</li> <li>- Ensures production targets are met</li> <li>- Trains Flour Program Participants</li> <li>- Ensures proper use of flour production equipment</li> <li>- Ensures proper flour production safety and hygiene</li> <li>- Ensures inventory is utilized effectively</li> <li>- Collaborates with the Business Manager</li> <li>- Reports to the Program Director</li> </ul>

## Employee recruitment and training

### Management:

- **Recruitment:** All management level positions will be filled through a standard application and interview process. After posting the job opening, applications will be reviewed and the top 6-8 candidates will be interviewed. After interviews, the top three candidates will receive a reference check. After all these procedures are complete, one candidate will be notified of her/his success and asked to accept the position.
- **Training:** All new management will undergo intensive training on business procedures, financial procedures, employee management, organization principles, and job expectations. Each position will receive individualized training depending on their department.

### Staff (Program Participants):

- **Recruitment:** All program participants will be selected through a standard application and interview process. However, it will be noted in the job posting and required in the application that the candidate submit a professional development goal (ie. further education or business investment) aligned with a savings target to accomplish her goal. She must be able to demonstrate a commitment to this goal, participating in a mandatory savings program, and graduating from Karacel Bakery & Training Center in a maximum of 3 years.
- **Training:** All new program participants will undergo intensive training on business procedures, record keeping, baking, flour production, health and safety, customer care, financial procedures, organizational principles, and specialty training depending on department area.

# Financial Plan

## Cost Analysis

Category	Item	Cost			Total Unit Cost	Cost Forecast					
		M	Q	C		Month					
						1	2	3	4	5	6
<b>Direct Material Costs</b>											
<b>Flour 1Kg bag</b>											
	Sub total				3,083	308,300	369,960	395,857	415,650	423,963	428,203
<b>Flour Carton</b>											
	Sub total				32,583	-	-	-	-	-	-
<b>Vanilla Cake</b>											
	Sub total				481	1,682,956	1,851,251	1,980,839	2,079,881	2,121,478	2,163,908
<b>Lemon Cake</b>											
	Sub total				481	1,683,500	1,851,850	1,981,480	2,080,553	2,122,165	2,164,608
<b>Bread Loaf</b>											
	Sub total				800	3,200,000	3,520,000	3,766,400	3,954,720	4,033,814	4,114,491
<b>Party cake medium</b>											
	Sub total				14,656	146,557	161,212	172,497	181,122	184,744	188,439
<b>Party cake large</b>											
	Sub total				21,984	219,835	241,819	258,746	271,683	277,117	282,659
<b>Direct Materials Cost</b>					<b>52,084</b>	<b>7,021,312</b>	<b>7,754,273</b>	<b>8,297,073</b>	<b>8,711,926</b>	<b>8,856,165</b>	<b>9,059,648</b>
<b>Direct Labour Costs</b>											
	Shift wages	Employee	4	15,000	60,000	1,200,000	1,200,000	1,200,000	1,200,000	1,200,000	1,200,000
<b>Direct Labour Cost</b>					<b>60,000</b>	<b>1,200,000</b>	<b>1,200,000</b>	<b>1,200,000</b>	<b>1,200,000</b>	<b>1,200,000</b>	<b>1,200,000</b>
<b>Indirect Costs</b>											
	Equipment maintenance	Month	1	60,000	60,000	60,000	60,000	60,000	60,000	60,000	60,000
	Rent	Month	1	800,000	800,000	800,000	800,000	800,000	800,000	800,000	800,000
	Electricity	Month	1	80,000	80,000	80,000	80,000	80,000	80,000	80,000	80,000
	Stationary	Month	1	50,000	50,000	50,000	50,000	50,000	50,000	50,000	50,000
	Spilled cakes	Piece	1	500	500	275,500	303,050	324,264	340,477	347,286	354,232
	Gas refill	Month	2	130,000	260,000	260,000	286,000	328,900	361,790	397,969	437,766
	Fuel	Week	4	60,000	240,000	240,000	240,000	240,000	240,000	240,000	240,000
	Transport	Day	20	15,000	300,000	300,000	300,000	300,000	300,000	300,000	300,000
	Printing/communication	Month	1	70,000	70,000	70,000	70,000	70,000	70,000	70,000	70,000
	Meals (sales team)	Meal	24	5,000	120,000	120,000	120,000	120,000	120,000	120,000	120,000
	Meals (bakery team)	Month	1	200,000	200,000	200,000	200,000	200,000	200,000	200,000	200,000
	Soap and tissue	Month	1	34,000	34,000	34,000	34,000	34,000	34,000	34,000	34,000
	Packaging	Month	1	200,000	200,000	200,000	200,000	200,000	200,000	200,000	200,000
	Insurance	Month	1	40,000	40,000	40,000	40,000	40,000	40,000	40,000	40,000
	Depreciation	Month	1	0	0	0	0	0	0	0	0
	Lead Baker	Month	1	600,000	600,000	600,000	600,000	600,000	600,000	600,000	600,000
	Business Manager	Month	1	600,000	600,000	600,000	600,000	600,000	600,000	600,000	600,000
	Sales agent Commissions	Month	1	1,076,500	1,076,500	1,076,500	1,186,000	1,269,020	1,332,471	1,359,120	1,386,048
	Miscellaneous	Month	1	100,000	100,000	100,000	100,000	100,000	100,000	100,000	100,000
<b>Indirect Cost</b>					<b>4,831,000</b>	<b>5,106,000</b>	<b>5,269,050</b>	<b>5,416,184</b>	<b>5,528,738</b>	<b>5,598,376</b>	<b>5,672,046</b>
<b>Grand Total UGX</b>						<b>13,327,312</b>	<b>14,223,323</b>	<b>14,913,256</b>	<b>15,440,664</b>	<b>15,684,540</b>	<b>15,931,695</b>

## Sales Forecast

SALES FORECAST (6 MONTHS)						
Month	1	2	3	4	5	6
Soya flour 1kg	100	120	128	135	138	139
Soya 1carton	-	-	-	-	-	-
Vanilla cake	3,500	3,850	4,120	4,325	4,412	4,500
Lemon cake	3,500	3,850	4,120	4,325	4,412	4,500
Bread loaf	4,000	4,400	4,708	4,943	5,042	5,143
Party cake (medium)	10	11	12	12	13	13
Party cake (large)	10	11	12	12	13	13

<b>SALES FORECAST (24 MONTHS)</b>				
	<b>6 mo</b>	<b>12 mo</b>	<b>18 mo</b>	<b>24 mo</b>
Soya Flour 1 Kg	760	1530	2300	3200
Vanilla Cake	24,707	50,000	75,000	100,000
Lemon Cake	24,707	50,000	75,000	100,000
Bread Loaf	28,235	57,000	86,000	115,000
Party Cake (medium)	71	150	225	300
Party Cake (large)	71	150	225	300

## Profit/Loss

<b>PROFIT/LOSS (6 MONTHS)</b>						
Month	<b>1</b>	<b>2</b>	<b>3</b>	<b>4</b>	<b>5</b>	<b>6</b>
<b>Revenue</b>	21,530,000	23,720,000	25,380,400	26,649,420	27,182,408	27,720,968
<b>Direct materials</b>	7,021,312	7,754,273	8,297,073	8,711,926	8,886,165	9,059,648
<b>Direct labor</b>	1,200,000	1,200,000	1,200,000	1,200,000	1,200,000	1,200,000
<b>Profit margin</b>	13,308,688	14,765,727	15,883,327	16,737,494	17,096,244	17,461,320
<b>Indirect cost</b>	5,106,000	5,269,050	5,416,184	5,528,738	5,598,376	5,672,046
<b>Net Profit (Loss)</b>	8,202,688	9,496,677	10,467,144	11,208,756	11,497,868	11,789,274

<b>PROFIT/LOSS (3 YEARS)</b>			
	<b>Year 1</b>	<b>Year 2</b>	<b>Year 3</b>
<b>Units Sold</b>	164,401	197,281	226,873
<b>Revenue</b>	318,509,008	382,210,809	458,652,971
<b>Direct materials</b>	104,088,288	124,905,946	149,887,135
<b>Direct labor</b>	14,400,000	17,280,000	20,736,000
<b>Profit margin</b>	200,020,720	240,024,864	288,029,836
<b>Indirect cost</b>	66,622,671	79,947,205	95,936,646
<b>Net Profit (Loss)</b>	133,398,049	160,077,659	192,093,191
<b>USD</b>	36,054	43,264	49,754
<b>40% Programs</b>	14,421	17,306	19,902
<b>60% Business</b>	21,632	25,959	29,852

## Cash flow

CASH FLOW (12 MONTHS)												
	1	2	3	4	5	6	7	8	9	10	11	12
<b>CASH IN</b>												
Starting cash	400,000	96,720,000	44,688,000	43,191,000	41,694,000	37,197,000	35,367,000	31,638,466	28,954,254	27,371,337	28,511,983	30,364,954
Cash sales							3,892,500	5,636,000	7,422,500	9,886,500	12,745,000	14,353,000
% increase								45%	32%	33%	29%	13%
Loan												
Grant/donation	109,500,000											
<b>Total cash in</b>	<b>109,900,000</b>	<b>96,720,000</b>	<b>44,688,000</b>	<b>43,191,000</b>	<b>41,694,000</b>	<b>37,197,000</b>	<b>39,259,500</b>	<b>37,274,467</b>	<b>36,376,755</b>	<b>37,257,838</b>	<b>41,256,983</b>	<b>44,717,955</b>
<b>CASH OUT</b>												
Direct material cost							1,227,309	1,816,763	2,390,042	3,174,780	4,100,429	4,628,982
Direct labour							1,200,000	1,200,000	1,200,000	1,200,000	1,200,000	1,200,000
Total indirect cost							3,993,725	4,103,450	4,215,375	4,371,075	4,551,600	4,654,500
Investment	13,180,000	52,032,000	1,497,000	1,497,000	4,497,000	1,830,000	1,200,000	1,200,000	1,200,000		1,040,000	
Loan repayment	-	-	-	-	-	-	-	-	-	-	-	-
<b>Total cash out</b>	<b>13,180,000</b>	<b>52,032,000</b>	<b>1,497,000</b>	<b>1,497,000</b>	<b>4,497,000</b>	<b>1,830,000</b>	<b>7,621,034</b>	<b>8,320,213</b>	<b>9,005,417</b>	<b>8,745,855</b>	<b>10,892,029</b>	<b>10,483,482</b>
<b>CASH AT END OF MONTH</b>	<b>96,720,000</b>	<b>44,688,000</b>	<b>43,191,000</b>	<b>41,694,000</b>	<b>37,197,000</b>	<b>35,367,000</b>	<b>31,638,466</b>	<b>28,954,254</b>	<b>27,371,337</b>	<b>28,511,983</b>	<b>30,364,954</b>	<b>34,234,473</b>
<b>NOTES</b>	Ovens, Renovation, Management Onboarding	Renovation, Basic materials	Product testing	Product testing	Product testing, UNBS Approval, Packaging materials	Staff Onboarding, Official Launch	Marketing Push	Marketing Push	Marketing Push		Business Trainers Onboarding	

# Budget

## Simplified Budget (by activity)

No	Activity	Item	Quantity	Unit Cost	Total Cost UGX	Total Cost USD
1	Develop brand and website					
		<i>Subtotal</i>			5,310,000	1,435
2	Hiring, onboarding, and training of management					
		<i>Subtotal</i>			112,240,000	30,335
3	Renovation of location					
		<i>Subtotal</i>			23,880,000	6,454
4	Secure ovens & basic materials					
		<i>Subtotal</i>			37,909,000	10,246
5	Soya bean purchase and flour production					
		<i>Subtotal</i>			2,183,000	590
6	Recipe testing, sampling, and selection					
		<i>Subtotal</i>			37,170,000	10,046
7	Approval by UNBS					
		<i>Subtotal</i>			3,000,000	811
8	Develop branded packaging & materials					
		<i>Subtotal</i>			8,740,000	2,362
9	Purchase other materials for baking/office					
		<i>Subtotal</i>			1,900,000	514
10	Hire staff (bakery & sales)					
		<i>Subtotal</i>			2,100,000	568
11	Staff training and refining					
		<i>Subtotal</i>			4,800,000	1,297
12	Official Launch: Karacel Bakery					
		<i>Subtotal</i>			1,200,000	324
13	Regular Operations (19 months)					
		<i>Subtotal</i>			215,156,000	58,150
14	<b>Intensive marketing</b>					
		<i>Subtotal</i>			30,000,000	8,108
15	<b>Develop curriculum for business training</b>					
		<i>Subtotal</i>			6,390,000	1,727
16	Hire business trainers					
		<i>Subtotal</i>			1,040,000	281
17	Train business trainers					
		<i>Subtotal</i>			4,480,000	1,211
18	Business management training (13 months)					
		<i>Subtotal</i>			13,000,000	3,514
TOTAL					510,498,000	137,972
TOTAL CONSULTANCY					152,440,000	41,200
TOTAL OPERATIONS USD					358,058,000.00	96,772



## Detailed Budget (by activity)

No	Activity	Item	Quantity	Unit Cost	Total Cost UGX	Total Cost USD
1	Develop brand and website					
		Website Design	1	1,850,000	1,850,000	500
		Market Research	1	500,000	500,000	135
		Brand Development	1	2,960,000	2,960,000	800
		<b>Subtotal</b>			<b>5,310,000</b>	<b>1,435</b>
2	Hiring, onboarding, and training of management					
		<b>Consultant</b>	12	9,250,000	111,000,000	30,000
		Job posting	2	200,000	400,000	108
		Interviews	12	20,000	240,000	65
		Onboarding	2	300,000	600,000	162
		<b>Subtotal</b>			<b>112,240,000</b>	<b>30,335</b>
3	Renovation of location					
		Rent	1	800,000	800,000	216
		Electricity	1	80,000	80,000	22
		Store	1	5,000,000	5,000,000	1,351
		Office	1	4,000,000	4,000,000	1,081
		Training Room	1	5,000,000	5,000,000	1,351
		Bakery	1	8,000,000	8,000,000	2,162
		Toilets	1	1,000,000	1,000,000	270
		<b>Subtotal</b>			<b>23,880,000</b>	<b>6,454</b>
4	Secure ovens & basic materials					
		Gas oven	2	10,000,000	20,000,000	5,405
		Gas container	2	350,000	700,000	189
		Electric Mixer	2	4,000,000	8,000,000	2,162
		Laptop	2	1,200,000	2,400,000	649
		Table	4	150,000	600,000	162
		Cooling Shelves	2	200,000	400,000	108
		Storage shelves	5	300,000	1,500,000	405
		Packaging Sealer	2	150,000	300,000	81
		Printer	1	1,480,000	1,480,000	400
		Office supplies	1	800,000	800,000	216
		Baking trays	6	70,000	420,000	114
		Baking tins	200	4,000	800,000	216
		Mixing Bowls	3	15,000	45,000	12
		Towels	8	8,000	64,000	17
		Motorcycle Box	2	200,000	400,000	108
		<b>Subtotal</b>			<b>37,909,000</b>	<b>10,246</b>
5	Soya bean purchase and flour production					
		Soya beans	1000	1,500	1,500,000	405
		Wages	1	533,000	533,000	144
		Transport	5	30,000	150,000	41
		<b>Subtotal</b>			<b>2,183,000</b>	<b>590</b>
6	Recipe testing, sampling, and selection					
		Rent	3	800,000	2,400,000	649
		Electricity	3	80,000	240,000	65
		Raw materials	3	3,000,000	9,000,000	2,432
		Gas refill	3	260,000	780,000	211
		Plain packaging	3	200,000	600,000	162
		Transport	3	200,000	600,000	162
		Printing	3	200,000	600,000	162
		Airtime	3	100,000	300,000	81
		Stationary	3	150,000	450,000	122
		<b>Consultant</b>	4	5,550,000	22,200,000	6,000
		<b>Subtotal</b>			<b>37,170,000</b>	<b>10,046</b>
7	Approval by UNBS					
		<b>Fees</b>	1	1,000,000	1,000,000	270
		<b>Adjustments</b>	1	2,000,000	2,000,000	541
		<b>Subtotal</b>			<b>3,000,000</b>	<b>811</b>
8	Develop branded packaging & materials					
		Product branding	1	740,000	740,000	200
		Packaging	1	8,000,000	8,000,000	2,162
		<b>Subtotal</b>			<b>8,740,000</b>	<b>2,362</b>
9	Purchase other materials for baking/office					
		Baking supplies	1	1,500,000	1,500,000	405
		Office supplies	1	400,000	400,000	108
		<b>Subtotal</b>			<b>1,900,000</b>	<b>514</b>

10	Hire staff (bakery & sales)				
	Job posting	1	200,000	200,000	54
	Interviews	20	20,000	400,000	108
	Onboarding	5	300,000	1,500,000	405
	<i>Subtotal</i>			<i>2,100,000</i>	<i>568</i>
11	Staff training and refining				
	During work hours training	3	800,000	2,400,000	649
	After work hours training	3	800,000	2,400,000	649
	<i>Subtotal</i>			<i>4,800,000</i>	<i>1,297</i>
12	Official Launch: Karacel Bakery				
	Opening day	1	1,200,000	1,200,000	324
	<i>Subtotal</i>			<i>1,200,000</i>	<i>324</i>
13	Regular Operations (19 months)				
	Staff wages bakery	19	1,200,000	22,800,000	6,162
	Lead Baker	19	600,000	11,400,000	3,081
	Business Manager	19	600,000	11,400,000	3,081
	Cost of Production	19	6,700,000	127,300,000	34,405
	Gas refill	19	260,000	4,940,000	1,335
	Rent	19	800,000	15,200,000	4,108
	Electricity	19	80,000	1,520,000	411
	Equipment maintenance	19	50,000	950,000	257
	Transport	19	300,000	5,700,000	1,541
	Printing/communication	19	70,000	1,330,000	359
	Meals (bakery team)	19	200,000	3,800,000	1,027
	Soap and tissue	19	34,000	646,000	175
	Insurance	19	40,000	760,000	205
	Sales agent Commissions	19	-	-	-
	Meals (sales team)	19	120,000	2,280,000	616
	Fuel	19	240,000	4,560,000	1,232
	Motorcycle Maintenance	19	30,000	570,000	154
	<i>Subtotal</i>			<i>215,156,000</i>	<i>58,150</i>
14	Intensive marketing				
	Consultant	3	5,550,000	16,650,000	4,500
	Branded Materials	1	4,000,000	4,000,000	1,081
	Promotions	1	4,000,000	4,000,000	1,081
	Radio Spot Messages	25	200,000	5,000,000	1,351
	Sales Agent Uniform	3	50,000	150,000	41
	Bakery Uniform	10	20,000	200,000	54
	<i>Subtotal</i>			<i>30,000,000</i>	<i>8,108</i>
15	Develop curriculum for business training				
	Curriculum development	1	800,000	800,000	216
	Curriculum translation	1	3,000,000	3,000,000	811
	Consultant	1	2,590,000	2,590,000	700
	<i>Subtotal</i>			<i>6,390,000</i>	<i>1,727</i>
16	Hire business trainers				
	Job posting	1	200,000	200,000	54
	Interviews	12	20,000	240,000	65
	Onboarding	2	300,000	600,000	162
	<i>Subtotal</i>			<i>1,040,000</i>	<i>281</i>
17	Train business trainers				
	Projector	1	1,480,000	1,480,000	400
	Workshop	1	3,000,000	3,000,000	811
	<i>Subtotal</i>			<i>4,480,000</i>	<i>1,211</i>
18	Business management training (13 months)				
	Wages	13	800,000	10,400,000	2,811
	Supplies	13	200,000	2,600,000	703
	<i>Subtotal</i>			<i>13,000,000</i>	<i>3,514</i>
	TOTAL			510,498,000	137,972
	TOTAL CONSULTANCY			152,440,000	41,200
	TOTAL OPERATIONS USD			358,058,000.00	96,772

## Minimum Budget (by activity)

No	Activity	Item	Total Cost UGX	Total Cost USD
1	Develop brand and website			
		<i>Subtotal</i>	-	-
2	Hiring, onboarding, and training of management			
		<i>Subtotal</i>	1,240,000	335
3	Renovation of location			
		<i>Subtotal</i>	23,880,000	6,454
4	Secure ovens & basic materials			
		<i>Subtotal</i>	37,909,000	10,246
5	Soya bean purchase and flour production			
		<i>Subtotal</i>	2,183,000	590
6	Recipe testing, sampling, and selection			
		<i>Subtotal</i>	4,990,000	1,349
7	Approval by UNBS			
		<i>Subtotal</i>	3,000,000	811
8	Develop branded packaging & materials			
		<i>Subtotal</i>	8,740,000	2,362
9	Purchase other materials for baking/office			
		<i>Subtotal</i>	-	-
10	Hire staff (bakery & sales)			
		<i>Subtotal</i>	2,100,000	568
11	Staff training and refining			
		<i>Subtotal</i>	2,400,000	649
12	Official Launch: Karacel Bakery			
		<i>Subtotal</i>	1,200,000	324
13	Regular Operations (2 months)			
		<i>Subtotal</i>	16,048,000	4,337
14	<b>Intensive marketing</b>			
		<i>Subtotal</i>	9,350,000	2,527
15	Develop curriculum for business training			
		<i>Subtotal</i>	-	-
16	Hire business trainers			
		<i>Subtotal</i>	1,040,000	281
17	Train business trainers			
		<i>Subtotal</i>	1,000,000	270
18	Business management training (13 months)			
		<i>Subtotal</i>	-	-
	TOTAL		115,080,000	31,103
	TOTAL CONSULTANCY		-	-
	TOTAL OPERATIONS		115,080,000	31,103