

ENTREPRENEURSHIP KAILAWN

A MANUAL FOR
ENTREPRENEURS

ENTREPRENEURSHIP DEVELOPMENT SCHEME

GOVERNMENT OF MIZORAM

ENTREPRENEURSHIP KAILAWN

(A manual for Entrepreneurship Development Programme)

Entrepreneurship Development Scheme
Government of Mizoram

MEDMOC
MIZORAM STATE ENTREPRENEURSHIP DEVELOPMENT MONITORING COMMITTEE

ENTREPRENEURSHIP KAILAWN

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Sawihawnna

1. Entrepreneurship hi kan ramah thil thar a nih avangin inkaihhruaina bu mumal kan la neilo hle a.
2. Ram pum huapa zirtirna in-ang tlang kan neih theih nan he manual hi ruahman a ni. He inkaihhruaina bu hi trainers-te sawifiah leh sawizau tur point atana dahchhuah a ni.
3. Entrepreneurship thuchah kan hrilhhriat tur, mi thiamlo zawkte'n an hriatthiam theih dan tura a mawlmang thei ang bera buatsaih a ni. A chipchiar zirna bu a ni lova, zirtan bu (basic course) a ni. A zirtu turte'n an hlawkui theih dan tur ang bera buatsaih a ni.
4. A tui mi leh lehkathiamten zir belh leh luhthuk lehzual a tha hle ang.
5. He manual hi “A manual for entrepreneurs” tih Entrepreneurship Development Institute of India (EDII) - Ahmedabad in a buatsaih behchhana siam a ni. Mizote rilru mil zawnga siamrem (adapt) a ni bawk.
6. Tin, United Nations hnuia agency lar tak World Agroforestry Centre-in Africa thingtlang lama entrepreneurship chawikanna atana kaihhruaina bu a siam pawh behchhan pakhata hman a ni.
7. Hei hi bultanna atan hmang ila. Literature tha lehzual hring chhuak ngei se kan duh hle.

Buatsaihtu

Lesson 1

Entrepreneurship chu engnge ni?

(What is Entrepreneurship?)



A awlsam thei ang bera kan sawi dawn chuan Sorkar emaw mimal company hnuiai hlawhbi nei lo, mahni kutkawih ngei eizawnna kawng hi “entrepreneurship” an tih chu a ni. Economist hmingthang *Frank H. Knight* leh *Peter Drucker* te chuan “Mimal kutkawih eizawnna kawng engpawh, a hlawhtlin dawn leh hlawhtlin dawn loh hre lawk miah lo chunga hma lakna hi *Entrepreneurship* chu a ni,” an ti a.

Mi tupawh hian kan eizawn tumna chu a fuh dawn nge dawn lo tih hi kan hre lawk thei mai lo; mahse, hlawhtling ngei tura ring leh thawk chungin eizawnna bul tan a ngai thin. Hun leh tha tam tak sengin, sum leh pai tam tak, mahni neihsa (own source) leh puk chawp (loan)-a thil tih a ngaih avangin kan thiltum chu a hlawhchham vaih chuan kan kumkhaw chawr lohna tur a ni dawn tih kan hre reng tur a ni a. Hlawhchham miah lo turin kan hmaa chona awm chu kan beih a ngai ta thin a, chumi kalkawng chu “Entrepreneurship” an ti.

Tunhma lama mite’n kan la hmelhriat ngai loh, thil thar, a market a awm dawn em tih ngaihtuah chawp ngai bawk si, neih neih zawng zawng (aia tam) thapa sumpai thehthang (invest) chu thil atthlak leh huaisenthlak tak a ni. Khawvelin internet a hmelhriat tak tak hma khan Google-te, Amazon-te leh

YouTube-te hi heti takin an rawn lian ang a, an tel lovin kan awm thei lo deuh thaw ang tih tuma'n an hre lo. Mahse, mi thenkhat chuan an lo hmu ran a, inrintawkna leh tum ram nei ranin an lo "risk" a, an "risk" fuh ta a. An lo hauska ta thin a ni.

"Entrepreneurship" chuan thil siam chhuah (manufacturing) leh khawl lian leh hautak hmang lova, thluak hmanga a thawha thawh (service) bikah thlurbing a ni bika. Mahse, khawvel hmasawn mekah hian an huamzautir ta zel a. Agriculture lama eizawng "Farmer" kan tihte pawh "Agri-preneur" an ti ta mai a. Khawl thiamna lama sumdawngte pawh "Techno-preneur" an ti ta zel mai a ni.

A tangkaina:

1. Kawng dik leh mite ngaihsan tak ni chunga hlawkna leh hausakna kawng awmchhun a ni.
2. Mahni leh mahni inchawm theihna, tumah pu (boss) neih lohna, mahnia lungawina a ni.
3. Mi dang tam takte tana malsawmna thlentu, mite eizawnna siamsakna kawng a ni.
4. Ram leh hnam tana mi tangkai nihna kawng, thingtlang lam thlenga bulthuta hausakna intan theihna a ni.
5. Tualchhunga kan hlutsak vak lemloh pawh tute emaw tana man to tak taka ram pawn thlenga hralh theiha siamna kawng a ni.
6. Ram hmasawnna khawlpui (engine of growth) a ni.
7. Rilru thianghlim taka intihsiaikna hmun, midangte aia tha bika siam tumna hmun a ni.

8. Vantlang tana bungraw tam tak man tihtlawm theihna leh hnathawk tu tihpunna a ni.
9. Market thar pian chhuahna kawngka tha a ni.
10. Tunlai khawvel thiamna avanga technology tha zawk lakluh theihna remchang a ni. Chu chuan sumdawnna tenau tha a tichak a, kuthnu a timam a, a hlutna a tisang bawk.

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Lesson 2

Entrepreneur chu tunge ni?

(Who is an Entrepreneur?)



Mithiam hrang hrangte'n Entrepreneurship an sawifiahna hi a in-
ang diak diak lova. Economist hmingthang *Joseph Schumpeter* chuan
“Ngaihtuahna thar nena thil thar hmuchhuak a, chu a thil thar tihchhuah
awmze neia eizawnna atana hmang thei mi chu Entrepreneur a ni,” a ti.
Eng bungraw thar emaw siamchhuah te, mi la tih lutuk ngai loh
sumdawnna chi dang deuh han tihchhuahte a kawk vek a.

Chona thar leh tumruhna nei a, harsatna tawn ngam a, tlawm duh hauh
lova mahni kutkawih eizawnna kawng tur sualchhuaktute leh sual mekte hi
“Entrepreneur”-te chu an ni, ti ila a tawikim ber awm e. Chutiang mi ni tur chuan
engemaw ti taka mi danglam bik leh thiamthei bik nih a ngai hauh lova – Thiltum
hrechiang mi, taima rumrut, paukhauh leh kawlDRAWNG nih erawh a ngai thung.

Entrepreneur chu mi tupawh an ni thei a. Entrepreneur ni turin kum bithliah
a awm ve lova. Naupang te pawh a ni thei a, tlema pa valai deuh leh upa lam pawh
a ni thei. Thenkhat chu lehkha thiam sang tak an ni thei a, lehkha thiamna lama
chhuan tur engmah nei lo pawh an ni thei bawk. Khawvela entrepreneur hlawhtling
ber Bill Gates-a chu college chhuak pha lo a ni. India entrepreneur hlawhtling ber

Dhirubhai Ambani chu pawl sawm chauh pass a ni a. Mizo entrepreneur hlawhtling ber pakhat Pu Hrangbana chu pawl riat pass chauh a ni. Mithiamte'n zirchianna nasa taka an tih hnua an thil hmuhchhuahah chuan Entrepreneur reng reng hian zephung inanna an nei tlangpui thin.

- **Hmangchang thiamna (Creativity)**
- **Thilthar tihchhuah thiamna (Innovation)**
- **Inpumpekna (Dedication)**
- **Insiamrem thiamna (Flexibility)**
- **Hma hruai leh thutlukna siam thiamna (Leadership)**
- **Ruahmanna fel nena inrintawkna (Confidence)**
- **Hriatchianna nena mize thatna (Smartness)**
- **Beidawn duhlohma (Perseverance)**
- **Mahni intodelh tumna (Independence)**
- **Hlauhthawnawm takah pawh a tawk chauha hma la thiam (Moderate Risk Taker)**
- **Midangte chawhphur thiamna (Motivator)**
- **Hnam hmangaihna rilru (Patriotism)**
- **Rilru-a nuam ti taka a tihttheih (Passion)**

Hetiang ang mizia hi kan lo neilo a nih chuan inzirchawp theih chu a ni na a, entrepreneurship kawng zawk lo tur mi kan awm tih hriatreng fo a tha.

Entrepreneur te chu thil thar tihchak mi an ni a. Thil pakhatah mai an lungawilo fo bawk. Mihring pakhat hian hlawhtlinna kawng tam tak a zawk theihzia ticiangtu pawh **Entrepreneur**-te an ni. Thil pakhat hlawhtling taka ti zovin kawng dangah an pakai a, chona thar hmachhawn reng rengin hun an hmang thin. Hnathawh atchilh (workaholic) an ni fova, chhunguil tak taka nuam (passion) an tih ber eizawnnaa thlang thin mi, an tui zawng ngaihtuah keuh keuhva, chumi tihsawhtling tura hna thawh ngawt ngawt hi a ni fo bawk. **Entrepreneur** chuan remchanna a lei thiam em em thin. A ngaihruatna thil mai mai (idea) kha eizawnna atana thil thar (innovation)-ah chantirin, chu chuan remchanna (oportunity) a siamsak a, chu chuan vanneihna (luck) a pe thin. Malsawmna vantla nghak ngawt ngawt lovin a dawn-thleng alo buatsaih hmasa fo thin a ni.

Chutiang rilru chu a ropui em em a. Mizote hian kan va mamawh ve tehlul em! A thlawnna pawisa dawn duhna rilru-in a tibuai ve lova. Engemaw tia thawk vak hlei lova lakluh teuh duhna-in a bual a ve lo. A thawh phu tawkah a lawm a, a thawh that leh fuh chuan hausakna a ni tih rilru neia hna thawk a nih tawh avangin rilru hauska tak an pu thei ta thin a ni. Chu rilru chuan ngelnghehna kawngah min hruai dawn alo ni reng mai.



Lesson 3

Micro, Small and Medium Enterprises (MSME)



Tunhmaa “Industry” kan tih thin kha “Enterprise” tia thlak a ni tawh a. “Industry” tih tawngkam hi chu thil lian tham, sumpai tam tham cheng vaibelchhe za tel senralna project bik sawi nana hman a ni tlangpui. Thilsiamna lama eizawnna reng reng leh chutiang kaihhnawih chi a behbawm lam eizawnna te chu “Enterprise” an ti mai tawh a ni.

India sorkar laipui lamah pawh tunhmaa “Ministry of Small Scale Industries” kan tih thin kha “Ministry of Micro, Small and Medium Enterprises (MSME)” tia thlak niin ministry lian ber pakhat a ni a. India ram pum huap pawhin he MSME hnuia eizawng mek hi Agriculture huang dawttu a ni a. India thilsiam ram pawnna thawnchhuah (export) pawh hi MSME hian zaa 45 lai a hauh daih a. India hmasawnna bulthut tak tak a nih tak avangin MSME tivultu “entrepreneur” te hi India sorkar-in a ngaipawimawh ta em em a ni.

“Manufacturing Enterprise” an tih bik chu kan nitin mamawh – Toothpaste, thawmhnhaw, pheikhawk, sahbon, furniture, lirthei leh khawl lam thil, damdawi, electronics thil etc., siamchhuaktute hi an ni a. Siam chhuah tam, nalh leh tlo, mit

la thei tur ang bera siam chu an inelna ber a ni a. Chutiang kawnga hma an sawn theihna atan India sorkarin scheme tam tak a siamsak mek reng a ni. Chutiang manufacturing enterprise-te chu an company/unit len leh lenloh teh nan hetiang hian a tehfung siam a ni a:-

Micro Enterprises - An khawl bungrua leh factory in senso Rs.nuai 25 chin

Small Enterprises - An khawl bungrua leh factory in senso Rs.nuai 25 atanga Rs. vaibelchhe 5 inkar

Medium Enterprises - An khawl bungrua leh factory in senso Rs. vaibelchhe 5 atanga Rs. vaibelchhe 10 inkar

“Service Enterprises” an tih bikte chu kan nitin mamawh ni ve tho, khawl leh mihring hmanga bungrua emaw siam chhuah kher ni lo, heng – hotel, restautant, damdawiin, tourism lam, insurance etc., ang chi buaipuitute hi an ni. An ‘product’ chu an ‘service’ kha a ni. Damdawiin a lun theih nan doctor leh nurse te an fel a pawimawh rualin khawl an neih that a ngai, insurance company chuan policy an neih that a ngai, hotel lun tur chuan room nuam leh fai an siam a ngai, chutiang chu an inelna a ni. Chumi lam kawnga hma an sawn theih nan India sorkarin scheme tam tak a siamsak ve mek bawk a ni. Chutiang service enterprise-te chu an company/unit leh leh lenloh teh nan hetiang hian tehfung an siam leh a:-

Micro Enterprises - An sumdawnna bungrua leh in Rs.nuai 10 chin

Small Enterprises - An sumdawnna bungrua leh in Rs.nuai 10 atanga Rs. vaibelchhe 2 inkar

Medium Enterprises - An sumdawnna bungrua leh in Rs.vaibelchhe 2 atanga Rs. vaibelchhe 5 inkar



Lesson 4
Eizawn bul tan dawna hriattur
(Things you need to know)



Mahni kutkawih eizawnna kalkawng (entrepreneurship) thlang fel tur chuan he'ngte hi ngaihtuah hmasa la -

- Mahni zagh tawk leh phak tawk chin hriat hi a pawimawh hle. Thil lian tham tak atanga bul tan tum lova, zawi zawia thanglian tura inruahman a pawimawh.
- Khawi hmunah nge kan eizawnna hmun tur chu kan bun/dah ang? Chu hmunah chuan eng kawng kawngin nge awlsamna kan neih phah ang?
- Bul tanna tur tangka kan neilo a nih pawhin ram emaw in emaw kan lo neih ve a tul. Luahhawh tur a nih pawhin a neitute nena inremna siam hmasak tur.
- Kan eizawnna tur atan chuan thiamna bik kan neih ngei a pawimawh hle.
- Tute'n emaw an hlawhtlinpui a, an hausakpui ringawt avangin ti ve kher suh. I thinlunga i tuina tak tak, tlaivar thak thaka thawh a ngaih pawha i nin loh tur kawng thlang hmasa rawh.
- Kan sum thawhchhuah a tam emaw a tlem emaw inrentiam kan mamawh.

Heng bakah hian kan hmun thlanah chuan hnathawka chhawr tur mihring (man-power) kan hmu zung zung thei ang em? Kan eizawnna tur han sawngbawl vel turin a chaw (raw-material) eng hunah pawh kan hmu thei ang em? Electric current lakkai theihin a awm em? Kan khawl hman kha chhe thut sela keimahni'n siam tha thiam ang em? Thiam lo ta ila midang koh theih an awm ang em?

Tihtur pawimawh indawt dan engte ni?

- I eizawnna leh sumdawnna tura thutlukna i siam fel tawh chuan Detail Project Report (DPR) nei hmasa la a tha.
- DPR i siam dawn chuan i firm hming tur uluk takin thlang rawh. Hming lam nuam, mite hip thei tur, sei duah lovin firm hming siam rawh.
- I thiltih tihtum ang lo ti tawh an awm chuan chiang takin zir rawh. Chinchang hre zawkte rawn hreh lovin mi khawngaih dil pawh zak suh.
- District Industries Centre (DIC)-ah kalin form awmsa hmangin Entrepreneurs Memorandum (EM-I) ah i inziak lut ang. Hei hi thil pawimawh tak a ni.
- I bultanna tur sumpai (start-up capital) awm theihna tur hrang hrang dap kual rawh. Sorkar scheme hrang hrangte zirchiang rawh.
- Sorkar-in Industrial estate/park a neih chuan i enterprise dinna tur hmun (plot) diliin zirchiang thin ang che.
- Mizoram Pollution Control Board-ah No-Objection Certificate lak theihngihlh suh. Nakinah i buai vak thei.
- Municipal Council emaw Village Council-ah No-Objection Certificate lak theihngihlh suh. Nakinah i buai vak thei.
- Entrepreneurship Development Programme-ah kal ngei ngei ang che.

Eizawnna kawng thar dap tur chuan engte tih ngai hmasa?

Kan thil dehchhuah/siamchhuah tur chu engtianga hralh tur nge tih leh a hralhna a tha ang em? tih ngaihtuah hmasak ber tur a ni. Tin, a siama siam chhuah kher loh pawh kan tihtur (service) kha mipui mamawh a nih dan awmze nei taka zir chhuah phawt a tul hle. Kan siamchhuah emaw kan tihturah khan mamawhna leh mamawhtu kha a inkhuangrual tur a ni.

Enterprise din tur chuan enge kan mamawh le?

- Ram leh hnathawhna tur in (Land and Building)
- Khawl leh bungrua (Machinery and equipments)
- Kan thiltih tur zir zela a chaw tur (Raw material)
- Kawlphetha leh Tui
- Mihring chhawr tur, thiamna bik nei leh thiamna bik nei lem lo
- Tangka/Pawisa

Bank atanga loan lak dawnin, sumpai neih ve a ngai em ni?

A hlawkna tel tur ber, a bul tumtu khan sum ka thawh (promoter's contribution) kha tih ngei ngei tur a ni. Bank thenkhatin 10% an duh a, bank thenkhat chuan 25% thlengin an phut ang. A neitu tak tak ka nihna tihlan nana sum kan thawh ve ngei hi mithiam zawkte duh dan a ni.

Loan lak dan kalphung chu enge ni hrim hrim?

Entrepreneur chuan bank leh financial institution a duh duh a pan thei a. Bank emaw Financial Institution-te'n form siamsa an lo neih sa hmangin loan dil tur a ni. Chu form chu kan thiltih tur project report tha tak nen thil tel tur a ni. Bank-in kan dilna chu an lo endik ang a, pawisa puktir tlaka min ngaih chuan min puktir ang.

Bul tan dawn hian eng training-te nge ka mamawh ve le?

Kan thil tihtur a zir zelin training hi kan mamawh hle mai. Chu chu hlawhtlinna bulthut pawimawh em em a ni. Entrepreneur-te rilru leh taksa buatsaihna a ni a. Thiamna leh zeina kan neihsa tuaihriamna tha tak a ni bawk a ni. Chutiang training chi hrang hrang chu State sorkar leh Central sorkar-in a khat tawkin a pe thin a. Ngaihven a ngai thin.

Entrepreneur ni turte tan training ngei ngei tura duhthusam enge ni?

Entrepreneur nih tum tan chuan *Entrepreneurship Development Programme(EDP)* leh *Management Development Programme(MDP)* te hi training ngei thei ila, chu chuan nasa takin min pui thei.



Lesson 5
Market zirchianna neih hmasak
(Market Survey and SWOT Analysis)



Entrepreneur ni tur leh sumdawnna kawnga hma la thar tute tana thil pawimawh hmasa ber pakhat chu “Market Survey” an tihi a ni. “Market Survey chu a hunlai zela miin sumdawnna leh eizawnna an lo ti tawh awmze nei taka zirchianna a ni,” ti ila a awlsam thei mai awm e. Chutiang ang Market Survey chu pawlawh tak leh duhdah tak, thil tih bikim nana hman mai chi a ni lova, kan hlawhtlinna leh hlawhchhamna kawng thui tak sialtu a nih avangin a pawimawh em em a ni.

Market Survey kan neih dawn reng rengin hengte hi kan rilru-ah a awm tur a ni:-

- 1) Kan sumdawnna tur, kan eizawnna tur chu a hma-in tute'n nge lo ti tawh tih hriat a, chhinchhiah tur a ni.
- 2) Kan thiltih tur chu mi-in an mamawh dan tur ngaihtuah tur a ni a, mipui mamawhna a san leh san loh zir tur a ni.
- 3) Thil la awm ngai lo a nih pawhin a leitu, a hmangtu tur an tam tawk ang em tih uluk taka chhut tur a ni.

- 4) Mipuia zawrh chhuah a nih theih dan tur kawng (direct selling emaw dealer kaltlang emaw) pawh mi sumdawn tawh dan nen zirchian tur a ni.
- 5) A leitu tur mihring tam dan te, sumpaia an dinhmun tlangpui te hriat a ngai bawk.
- 6) Kan thil hriat duh tam tak chu sorkar statistics emaw tute'n emaw an lo zirchian tawhna atanga hmuh theih a awm thin a. Chutiang thil min kawhhmuu thei dapchhuah a tha.
- 7) Tuna bungrua an zawrh mek kha i siamchhuah tur ni ta se a hma aia mit la zawk emaw man tlawm zawk emaw-a hrалh thei turin hma i la thei ang em tih zir a pawimawh.
- 8) Tuna bungrua an zawrh mek kha i lei tur ni ta se tuna mi aia to zawkin i lei ngam ang em?
- 9) I elpui (competitor) tur chu kawng hrang hrangin i lehkhah thei ang em?
- 10) Market survey chu zawhna chhan theih tur 'questionnaire' siam la, mumal taka khaikhawm dan tur 'form' siam bawk ang che.
- 11) Eng khawl nge i hman dawn? I khawl hman tur siamtu company te address te hria a, engzat man nge a nih tihte hre vek bawk ang che.
- 12) I siamchhuah tur siamna tur thiltul (raw-material) i lakna tur pawh i zirchian hmasak a ngai hle bawk.

Market Survey Report:

Tichuan, a chunga kan sawi point hrang hrang mila kan hriat duh kan lakkhawm hnu-ah Market Survey Report kan siam thei dawn ta a. Chu report atang chuan i sumdawnna len dan tur, sum leh pai i mamawh dan tur, i sum lakluh dan tur ruangam alo lang dawn ta a ni. Entirnan, Aizawl-ah motor a tam

tawh hle mai a, miin an motor an silfai hman reng lo va. Motor neitute chu a tlangpuuin mi khawsa thei deuh an ni tlangpui bawk a. Khawl leh bungrua a ngai tam bawk si lova. Sumdawnna leh eizawnna atan a hmantlak dawnin i hre ta a. Market Survey kan tih chu hetiang hian kan nei dawn a ni.

Khawi hmun-ah nge chu motor silfaina hmun chu kan din ang? Kawngpui hrulah. Fur leh thal englai pawha motor te leh lian a kal theih rengna hmunah. Chu motor silna hmun tur chhehvelah chuan midang chutiang ang ti ve an awm? Nitin motor sil tur an hmu thin em? An silfai tha em? Motor siltute an lungawi em? tihte zir hmasak a ngai. A chhehvel hnaivaiah eng veng leh eng khuate nge awm? Motor lian leh motor te engzat vel nge awm? Motor silfaitu tur mihring chhawr tur an awm em? Motor lian (truck, bus etc.) silna man engzatna? Motor te (Car, Gypsy, Bolero etc.) silna man engzatnge? Motor siltute'n engzatnge an hlawh? Hnianghnar takin tui lak tur a awm em? Eng khawl leh bungruate nge i mamawh tihte i hriat vek hnu-ah i khaikhawm dawn ta a ni. Market survey chu dik taka kan tih loh chuan kan sum lakluh tum dan a chhut dik theih loh ang.

- Kan chhehvel hnaivaiah 2-wheeler 600 vel a awm. A neitute chu sorkar hnathawk deuh vek mah nise a zahve mi 300 vel chauh min rawn pan duh awm turah ngai ila. Thla khatah vawi khat theuh silfai duh turah hisab-sak bawk ang. 2-wheeler silfaina man chu Rs. 70/- a ni. Chutia nih chuan ka sum hmuh tur pumpui chu Rs. 21,000/- vel a ni. ($300 \times 70 = 21,000$)
- Kan chhehvel hnaivaiah motor te 300 vel a awm. A zatve mi 150 vel talin min rawn pan duh turah ngai ta ila. Thla khatah vawi theuh silfai duh turah hisab-sak bawk ang. Motor te silfaina man chu Rs. 150/- a ni. Chutia nih chuan ka sum hmuh tur pumpui chu Rs. 22,500/- vel a ni. ($150 \times 150 = 22,500$)
- Kan chhehvel hnaivaiah motor lian 100 vel a awm. Thla thum danah vawi 1 theuh silfai duh turah hisab-sak bawk ang. Motor lian silfaina man chu Rs. 300/- a ni. Chutia nih chuan ka sum hmuh tur pumpui thla khatah Rs. 10,000/- vel a ni. ($100 \times 300 / 3 = 10,000$)

- Thla tina ka sum lakkh tur tlangpui chu Rs. 53,500/- a ni ta a. Tui leina manah Rs. 10,000/- ka hmang ang, hnathawktu hlawhah Rs. 20,000/- ka hmang ang. Motor silna atan sabon dip (detergent powder) te, brush te, senso neuh neuh dangah 2,000/- bakah loan ka rulhna tur Rs. 5,000/- ka dah hrang leh ang. Tichuan, thlatin Rs. 16,500/- ka hlep thei dawn tihna a ni.
(Hei hi entirna mai a ni tih kha hre reng ila)

SWOT Analysis:

Hnam fing zawk leh thil hre zawkte chuan thil engemaw an tih dawn te, an tih mek lai pawh hma an sawn zel theih nan te, kan eizawnna tur chu a fuh ang em? engnge kan chakna, engnge kan chaklohma, engnge remchanna tha kan neih a, engnge thil hlauhawm lo awm thei tih an an zir reng thin. Chu chu eng thilah pawh hlawhtlinna siamtu a ni thin. Entrepreneur hlawhtling nih kan tum chuan SWOT Analysis hi kan tih ve fo a ngai a ni. SWOT Analysis tih chu Strength (Chakna), Weakness (Chaklohma), Opportunities (Remchanna), Threats (Min tichhe thei thil hlauhawm) zirchianna tihna mai a ni. Hetiang hian motor sil eizawnna bawkah khan a table siamin entirna kan siam thei.

Strength (Chakna) Nitin account fel takin ka ziak thin Min dawrtute biangbiak ka peih hle Lirthei neitu min dawr turin ka sawm thin	Weakness (Chaklohma) Motor silna man ka battir fo Hnathawktu thenkhatin motor an silfai lo Loan ka rul tha lo
Opprotunities (Remchanna) Ka hmuhma a tha, pan a remchang	Threats (Thil hlauhawm) Ka bul hnaiah midangin tih ve an tum Kawngpui hnaia kan awm avangin PWD-in insawn a ngaih tur thu an sawi.

Heta tanga kan hmuh chu kan chaklohma (weakness) thil pathum hi enin insiamthat dan kan zawng tur a ni. Tin, kan eizawnna min tichhe thei thil hlauhawm (threats) hi kan thiam loh vang ni lo, pawn lam atanga thil thalo lo thleng thei a ni. I tih ang midangin tih ve an rawn tum chu ilo dang ngawt thei lo, i tih theih awm chhun chu an aia thaa service pek a ni. Hna tan hma, ban tlai, midang aia fai zawka motor sil i tum tur a ni. PWD-in insawn tura an ti che a nih chuan kawngpui tichep lo thei ang bera insiamrem leh hmun remchang dang insawnna tur dap vat i ngai a ni tih i inhre thei dawn a ni. ● ● ● ●

Lesson 6
Khawl thil leh thildanga inruahmanna
(Production Programme, Plant Capacity etc.)



Thilsiam chhuah dan tur ruahmanna (Production Programme):

Eizawnna atan thilsiamna leh enterprise engpawh bul kan tan dawn reng rengin inruahmanna mumal leh felfai hi a pawimawh hmasa ber. Entrepreneurship chu “risk” a ni ti mah ila, “calculated risk” an tih dungzuiin kan kal fo tur a ni. Kan thil tih tur chu a hlawhchham theihna sang hle mahse ruahmanna tha leh inbuatsaih lawkna mumal kan neih phawt chuan kan chesual ngawt dawn lo tihna a ni. Hengte ngaiantuah reng chunga hma lakk tur a ni.

- Kan bul tanna turah chuan a siam chhuah leh a hralhchhuah a inbuk tawk tur a ni.
- I khawl leh bungrua hman tur hna-thawh-theih-tawk (capacity) hriat tur a ni.
- Tunlai khawvel technology thiamna a tlanchak em em a, kan thil tih tur a zirin technology hniam lutuk emaw sang lutuk a awm thei, fimkhur a ngai.
- Nangmah puibawm turin mihring hmantlak emaw rintlak i neih that hle a ngai.

Khawl leh bungrua hna-thawh-theih-tawk hriatchian (Plant capacity):

- Kan thiltih tur atan sumpai kan neih dan a zira khawl leh hmanrua thlan a pawimawh.
- Bultanna atan chuan khawl leh bungrua lian lutuka hma lak loh fo a fuh.
- Khawl thil lamah chuan a chhuak thar lam aiin mi lo hman tam tawh thlan a tha.
- Khawl leh bungrua zuartu company tam tak an awm a, company hrang hrangte khawl chipchiar (specification) leh a man (price) khaikhin kual viau rawh.
- Mipui mamawh pun chak dan (makret trends) hisapin khawl bungrua lei rawh.
- Khawl leh bungrua i lei reng rengin company ho hnenah quotation/proforma dil hmasa la. Thil i lei dawn reng rengin pawisa fai (cash)-a lei lovin bank kaltlangin lei thin rawh. Receipt/Voucher leh khawl leina document tha takin vawng rawh.
- Hma i lak dawn reng rengin chinchang hre zawkte rawn (consult) hreh suh.

Hna thawktu tur ruahmanna (Manpower requirement):

- Hlawhfa chhawr tur mihring hmantlak ngaihtuah hmasa fo rawh.
- Nangma thachhang-dawltu (supervisor) tur pawh ngaihtuah hmasa rawh.
- Khawl thil enkawltu tur reng rengin training an neih that hle a ngai a, khawl a kal tluan chuan i hlawk dawn a, mihring thlang fimkhur rawh.
- I tana thawk, hnathawktu chu tupawh nise tiphur (motivate) fo rawh.

Hmunhma thlan dik a pawimawh (Selection of location):

- I chenna in atanga enkawl phak, riah chhuah ngaihlohma hmun thlang rawh.
- Fur leh thalah pawh motor lian leh te-in a tlawh pawh phakah hmun thlang rawh.

- Electric leh tui lak mai theihna zelah hmunhma thlang rawh.
- A theih hram chuan sorkar-in a buatsaih Industial estate emaw Export Zone emaw Industrial park chhungah a nih loh chuan chumi hnaivai thlang rawh.
- Mi ram/Mi in luah hawh tur i nih chuan kum 10 atan tal inremna (deed) siamfel hmasa rawh.
- Sorkar thil ruahman kalmek hre lovin thil ti ngawt suh, a hun hmaa insuan-kual a tul hian sum, tha leh hun a heh em em a ni.
- Pollution Control Board atangin NOC la hmasa lovin engmah ti suh.
- I hmunhma awmna VC emaw Local Council hriatpuina lovin eng hma mah la suh.
- Bank hlat lutukah hmunhma thlang suh. Official-in awlsam taka an tlawh zung zung theihna hmun thlan tum fo ang che.

I thiltihna tur in leh lo ruahmannna (Plant layout plan):

Thilsiamna (manufacturing) leh khawl lian hmang lova thawh (service) lam bul tan tur kan nih chuan kan hna thawnha tur building ruahmannna felfai tak neih a pawimawh. Khawl kan hman rim leh a pawimawh dan indawta rem (line of production) hi hmun changkang zawkah chuan an ngai pawimawh em em a. Mumal taka duan a nih chuan hna a chak a, hnathawktu tan a nuam. Tin, siam loh dahkhawlna leh siam zawh tawh sa dahkhawmna (storage) mumal neih te, kan thli chhia (wastage) pah dan mumal siam te, boruak tha lo paihbona siam te, electric wiring mumal taka tihte hi ngaihpawimawh em em tur a ni.



Lesson 7
Sumdawng mize pawimawh
(Soft Skills for entrepreneurs)



“Soft skills” chu enge ni?

Mihring zia leh nungchang pakhat, midangte nena inlaichinna tha siam thiamna hi “soft skills” kan tih chu a ni. Tunlai khawvel inelna sang tak karah hian miin soft skill a neih that loh chuan eizawnna kawngah hlawhtlin a har em em a. Miin a ze phunga inlaichinna tha siam dan a lo nei lo a nih pawhin a zirchawp theih a. Entrepreneur hlawhtling ni tur chuan he zia hi a neih ngei a ni. Eng ang pawhin engemaw thiamna bik pawh neiin midangte aia talent nei tha chungchuang pawh ni la, midangte nen inlaichinna tha siam i thiam loh chuan i hlawhtling ngai lovang.

Mithiamte chuan kawng tam takin soft skill hi an zirchiang a, an lepse a, a pawimawhna leh tangkaina an hmuchhuak a ni. I thilsiam leh thilzawrh leisaktu tur zawn thu-ah te, vawi khat in indawr tawh hnu-a inlaichinna ng het siam zui zelite a pawimawh a. I hnuaia thawk emaw i thawhpui dang hrim hrimte nena inkar thu-ah te, i sumdawnna ang thova sumdawng ve midangte nena in inkar thu te, i mamawh bungrua i lakna te nena in inkaran te inlaichinna tha siam reng a ngai a. Thinurna ti langsar uchuak mi emaw lawmna tilangsar uchuak thin mi emaw, zakzum uchuak lutuk emaw nihte hi thil pawi tak a ni thei.

Ze pawimawh zual deuhte:

Entrepreneur hlawhtlingin midangte nena inlaichinna tha siam tura ze phung pawimawh a mamawh zual deuh deuhte chu:-

- **Mi biangbiak thiamna (Communication skills)** : Midangte biakpawh dan leh mi biangbiak hi mi tupawh tana thil pawimawh ber pawl a ni a. Tawngkam mawi leh nem hman thiam te, tawngkam bungraw chheh thiamte hi a pawimawh hle. Uchuak si lovin, nelawm taka tawng chin thin tur a ni. Tawngka vin hman hi sumdawnna hmunah chuan hman loh tawp tur a ni. Mahni pianpui tawng chauh ni lo, hnamdang tawngte pawh a pawimawh tur chin chu thiam kan tum ngei tur a ni.
- **Mi hmaa thil sawifiah thiamna (Presentation skills)** : Thil sawifiah leh sawi mawi tur chuan kan thiltih kan hrechiang tur a ni a. I thil zawrh, i thil siam pawh mite hmaah i sawifiah thiam loh chuan entrepreneur hlawhtling i ni ngai lovang. I chetzia pawh a zei tel ngei tur a ni. Mihring ziaah zeilo mi a nih theih, mahse che zei turin kan inzir tur a ni.
- **Mi kaihruai thiamna (Leadership skills)**: Entrepreneur chu amah leh amah kha ‘boss’ a ni a. Intilal leh intithu si lovin mi kaihruai theihna quality neih a ngai fo thin. Kan hnuasia thawkte emaw midangte pawh kawng kawhhmu thei tura mi kaihruai thiamna neih a ngai thin. Chutianga mizia nei tur chuan mahni hnaa tui leh hriatchian leh taimak a ngai. Chutianga mizia kan lo neilo a nih pawhin a inzirchawp theih a ni tih hriatreng a tha.
- **Mi tihpur thiamna (Motivational skills)**: Entrepreneur hlawhtling ni tur chuan mi tihpur leh chawhpur thiam tur a ni. A mawilo zawng mi va ‘bawl’ lovin an phur theih nan mi reng reng fak thiam tur a ni. Chutianga mi tihpur thei tur chuan mi mizia hriat hmasak a ngai fo. An chaklohna leh chakna lai hre ran chunga mi fuih te, fak te, chawimawite thiam tur a ni. Midang an awm laia fak leh chawimawi te, midang an awm loh laia fuih dante thiam a ngai em em a ni.

- **Mi nena thu lai inremsiam thiamna (Negotiation skills):** Entrepeneur chu sumdawng mi a nih avangin hlawkna um tur a ni a. Chet that viau chang leh chet that vak loh chang pawh a awm thei tho. A tlangpui thu-ah erawh chuan mahni hek zawng ni lo, mi chhiatna tur ni chuang si lova thulai la chunga inremsiam dan hi thiam a pawimawh hle. Bungraw lei leh hrallh thu-ah ngat phei chuan indawn (negotiate) peih hi a pawimawh em em. A hek zawka tan loh tum hram hram tur.
- **Hlim hmel put thiamna (Smiling skills):** Entrepreneur ze pawimawh ber pakhat ni reng tur chu “hmel hlim put” a ni. Lungawilo hmel te, hmel hlim lo leh lungngai hmelt hian mi a hip lo tih hriatreng tur a ni. A vawi khatnaah kan thil zawrh min leisak lo a nih pawhin a lehpekah min leisak ngei tur a ni tih rilru pu chungin hmel hlim kan pu hram hram tur a ni. Kan tawng tuitam duah lo a nih pawhin nuih seih ringawt pawh hian kawngro a su em em tih hriatreng tur a ni.
- **Mite hmin thiamna (Convincing skills):** Mihring ze chi hrang hrang a awm a. Mite hneh thiam riau hi pianpui zia a awm thei. Chutiang zia chu kan pianpui ve lo a nih pawhin a zirchawp theih tih hriattur a ni. Engpawh sawi ila hmanhmawh lutuk lo, muang lutuk si lova kan thil sawi duh sawi te a tha a. Aw rawl ring lutuk lo, zawi lutuk si lo hman thiam te a pawimawh. Mi thinlung hneh tur chuan kan thil sawiah kan chiang em em tur a ni.
- **Ngaithlatu nih thiamna (Listening skills):** Entrepreneur hlawhtling ni tur chuan mi tawng ngaihthlak peih hi a pawimawh hle. Kan tui zawng leh duhzawng ringawt kan sawi chuan mite'n min ning thei tih hre reng ila. Mi harsatna te, mi lawmna leh lawmlohna te ngaihthlaksak ila. Kan thil zawrh chungchanga an sawiselna te phei chu uluk taka ngaithlain a tihdik dan kawng kan zawnsak tur thu hrilh ngei a tha hle.
- **Thupha chawitu nih thiamna (Apologising skills):** Thuphachawitu nih hi hnehtu nihna a ni. Entrepreneur hlawhtling ni tur chuan mi dawhthei nih a ngai. “Ka thiam lo a ni,” “Ka tipalh a ni,” tih zung zung hi chakna a ni.

- **Inzarpharh thiamna (Networking skills):** Entrepreneur hlawhtling ni tur chuan kan inzarpharh thiam em em tur a ni. Thenrual a zau thei ang bera siam kan zir tur a ni. Hmelhriat kan ngah a, zawmpui kan ngah poh leh kan hlawhtling dawn a ni tih hria-in kan kal velna leh zin vah velna reng rengah insawhngheh kan thiam a tha hle.
- **A huhova thiltih thiamna (Team-work skills):** Mihring hi mahni chauhva nung thei kan ni lova. Chumai bakah midangte thawhpui thiam hi hlawhtlinna kawng pawimawh em em a ni. Mimal anga kan tih theih loh hi a huhova awlsam taka chinfel theih a ni a ni fo thin. Mahni thu chauh tundin tumte hi mite tan hnawksak a ni thei. Midangte ngaihpawimawh thiam te, midangte thu zah thiam leh midangte tawng ngaihthlak thiamte kan zir reng tur a ni.
- **A hun leh hmun a zira thawmhnaw hak (Dress ethics):** A hun leh a hmuna inchei thiam hi thil pawimawh em em a ni. Kan hnathawhna hmunah chuan hnathawh thawmhnaw nen duhdah takin awm mah ila office dawrna-ah te, conference leh seminar ni khuaah chuan fai leh fel taka inchei thiamte hi a pawimawh em em. T-shirt nghawng neilo leh kekawr bul ha chunga official function-a kal te, ha nawt fai hlei lova office dawrte pawh a mawi lo. Mite hmuh-ah pawh a nachang hria, nunphung mawi pangngai hretu kan ni tih hi mite hnenah lantir thin a tha hle.

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Lesson 8
Thutlukna dik siam pawimawhna
(Importance of Decision Making)



Decision Making chu enge ni?

Kan hmaa duhthal tur pawimawh, a eng kawng ber emaw zawh ngei ngei ngai alo awm hian thutlukna dik siam a ngai thin. Kan thutlukna siam a zir chuan kan hlawk thei a, kan hloh thei a. Kan tan a tha thei a, kan tan a pawi thei hle bawk. Chuvangin, thutlukna dik siam (decision making) hi entrepreneur hlawhtling ni turin a pawimawh em em a ni. Thutlukna hi kan rilrua engemaw lo lang atangin awlsam te-in a siam theih a. Uluk taka ngaihtuah chungin a siam theih bawk.

Thutlukna reng reng hi kan hmaa duhthal tur alo awma siam ngai a nih fo thin avangin kan eizawnna leh sumdawnna-in a tawrh loh nan uluk taka ngaihtuah a ngai thin. Kan thutlukna-in nghawng a neih tur thlir chunga kan tih loh chuan kan chesual dawn a ni. Thutlukna chu hmanhmawh taka siam ngai a awm thei a. Muang fan deuh raiha siam ngai a awm thei. Nangma mimala thutlukna siam ngai a awm theih rualin a huhova thutlukna siam ngai a awm thei bawk.

A pawimawh ber chu i thutlukna siam chu tihhlawhtlin theih a ni em tih te, i thutlukna siamin a nghawng tur midangte tan pawm theih a ni em tih te leh i thutlukna chu i sumdawnna atan a tha dawn em tihte hi an ni. Duhdah taka “ni mai mai teh se,” tih i chin chuan i chesual fo thei dawn a ni.

Thutlukna diklo kan siam fo thinna chhante chu:-

- Thutlukna siam turin thil hriattur tul i hriat chian tawk loh chuan thutlukna dik siam a har fo thin. Eng thu-ah pawh nise thutlukna i siam dawnin a behbawm thu leh hla hriat hmasak tum rawh.
- Chutih rual chiah chuan thutlukna siam a ngaih hunin a behbawm thu leh hla hriat tam lutuk a awm thei bawk. Thu leh hla kan hriat tam lutuk hian a ni lo zawngin thutlukna a siam theih. Thil chinchang hriat atana pawimawh zual chauh hmanga thutlukna siam a tha fo.
- Thutlukna dik siam turin mihring tam lutuk inrawlh a tha lo thei. A chinchhuaka thu bulbal hre lo, ngaihdan sawi ve phet tumtute avangin a letling hu-in thutlukna a lo chhuak thei. Thutlukna pawimawh siam dawn reng rengin mi tam tak rawn duah a tul kher lo.
- “Risk” lak kan ngam loh hian thutlukna dik leh tha kan siam lo fo thei bawk. Entrepreneurship chu “risk” a ni a. Mahse, a hlauhthawnawmna awm thei zawng zawng chhutlawk chunga hmalakna (calculated risk) a nih avangin thil tam takah chuan thutlukna siam pawp ngai.
- Ngaihtuahna hman uluk peih loh avang leh tu-emaw khawngaihna avangin thutlukna fumfe siam lova a kal dan phung pangngai zawm vel mai mai pawh thil awm thei a ni. Chu chuan kan eizawnna leh sumdawnna kalphung a tichhe thei.
- A hlawkna leh that zawkna awm chuang lo turah pawh tu-emaw ngei leh huat hrim hrim vangte, mi thilman (rate) tihchhiat duh hrim hrim vang te, mi inlungrualna leh thawhhona tha kal mek tihchhiat duh hrim hrim vang pawhin thutlukna tullo leh diklo a siam theih fo bawk.
- **Thutlukna hi a tha ber thlan chhuah tum fo tur a ni. A tha ber kan tlin lo a nih pawhin a tha thawkhat (satisficing) thlan tum hram tur a ni.**



Lesson 9

Thil siam man chhutchhuah leh a man bithliah (Costing and Pricing of a product)



Thil siamchhuah leh dehchhuah man (costing) chu enge ni?

Rei tak sumdawnna leh eizawnna kawng engemaw zawh ve a, hah tak leh rim taka thawk ve siin an thiltih chu a hlawk leh hlawk loh pawh hre mang lo hi an awm fo mai. Thenkhat chu an pawisa lei chhuah zawng zawng kha hlep (profit) emaw ti ta tlat te an awm fo bawk. Kan sum lakluh zawng zawng kha kan hlawkna a ni lova. Engemaw chen chauh kha kan hlawkna a ni. Engpawh ti ila hlawkna (profit) awm tura thil hralh a ngai a. Hlawkna kan neih dan tur chhutchhuak tur chuan kan thil siam emaw dehchhuah man (cost of production) kan hriat chian a ngai em em a. Cost of production kan hriat loh chuan kan thil siamchhuah emaw dehchhuah chu a hralhna man kan chhutchhuak thei ngai lovang.

I thil siam emaw dehchhuah hralhna tur man (rate) i chhut dawn chuan heng a hnuaia mite hi i inngahahna turte an ni:-

- **Raw Material:** I thil siam chhuah emaw i dehchhuah tur atan eng hmanrua leh bungrua nge i lakkawm a, i senso zat i hre ngei tur a ni. Hmarcha pickle i siam a nih chuan heng a bawlholo - hmarcha, tel, masala, aieng/aisen, nimbu, a vawnthatna (preservatives) etc. te chu i raw material an ni.

- **Labour cost:** Kan thil siamchhuah emaw dehchhuah atan chuan mihring tha (labour) engzatnge kan sen, labour pakhatin engzatnge a hlawh tih kan belhchhuak ang. A hna thawktu kha keimah leh ka chhungte pawh ni ila midang ruai chhawng ang veka chhut tho tur a ni.
- **Machinery cost:** Kan thil siamchhuah emaw dehchhuah nan chuan eng khawl (machinery) emaw kan hmang a nih chuan kan khawl hman chu engzat man nge a nih, kum engzat chhung nge chu khawl chu kan hman theih ang tih chhutin ni khata khawl hman man a chhut chhuah lawk vek theih a ni. Khawl thil lam kan hmang lo a nih chuan chhut tel talh kher a tullo thung.
- **Utility cost:** In luah man te, electric bill te, TV emaw chanchinbu-a kan thil siamchhuah fakna atan kan senso te pawh kan chhut tel vek tur a ni.

(Entirna: Hmarcha pickle kan siam a. Hmarcha kg 20 leh a bawlhol chi hrang hrang leina atan Rs. 1500/- kan hmang a. Nu pathumin buapuiin a tuammawi hna (packaging) nen vek ni 2 tha kan seng a. Hmeichhe puitling hlawh chu Rs. 250/- angah chhutin min 3 hlawh chu Rs. 750/- a ni. Pickle chawhpawlhma (mixer) khawl Rs. 30,000/- man leh a pack-na khawl Rs. 4,500/- man nen kan hmang a. Khawl kan hman zawng zawng man chu Rs. 34,500/- a ni. Khawl hi kum 6 chhung hman theih tura ngaih a ni. Thla khatah hian ni 25 hna thawh theih ni kan nei tlangpui thin. Kum 6 ah chuan hna thawh theih ni, ni 1800 alo awm ta a, ni khata khawl man kan hmuhchhuah ngei ngei tur chu Rs. 20/- vel niin ni thum chhung atana khawl hman man chu Rs. 60/- a ni. Tin, veng chhung chanchinbu-a fakna (advertisement) atan Rs. 200/- kan hmang bawk a. Kan thil siamchhuah chu gram 50 zela pack-in fun 200 kan siam chhuak a. Sarang tuamna Rs. 150/- man kan hmang bawk a. Kan siam chhuah man zawng zawng (cost of production emaw Costing) chu $1500+750+60+200+150=2660/-$ a ni. Pack 200 kan siam chhuah chu pack khat Rs. 13.50/- vel chu kan cost price a ni. I pickle chu pack khat Rs. 13.50 aia tlawmin i hralh thiang lo ta hrim hrim phawt tih i hre tawh ang.)

Thil hralhna man tur bithliah (pricing) chu enge ni?

Engpawh ti ila hlawkna (profit) awm tura kan thilsiam emaw dehchhuah chu hralh a ngai a. Kan dehchhuah man chiang taka kan hriat hnu-ah kan hlep (profit) tur kan belh ang a, kan thil hralhna man tur kan bithliah thin dawn a ni. Hengte hi thil man kan bithliah dawn chuan hriat a ngai fo:-

- Eng pawh siamin ti ila hlawkna (profit) kan nei ngei ngei tur a ni.
- Vawi khatah NASA taka hlep (profit) siam tum loh tur a ni. Zawi zawia thanlen hi a tlo.
- Mipui nawlpui ban phak tawka thil man (price) bithliah a pawimawh.

(Entirna: Hmarcha pickle i siam chu pack khat 13.50 kha i senso, i hmuh let ngei ngei tur a ni. Rs. 30/- in hralh dawn ta la nangmah ngei khan i lei ngam ang em? Tin, a leitu turté sumpai dinhmun a that vak loh chuan kar khat lai i zawrh pawh a ngai mai thei. I sumpai i thehthang chak dawn lo tihna a ni. Rs. 20/- in hralh ta la, pack khatah Rs. 7.50/- i la hlawh thova. Ni hnih chhung lekin i hralh zo thei dawn bawk a nih chuan chu chu a tha hle ang. Chutiang a nih chuan kar khatah Rs. 1500/- i hlawh dawn tihna a ni a. A siam chhung ni 3 leh a hralh chhung ni 2 nen i sumpai chu thla khatah vawi 4 i virkualtir hman dawn tihna a ni. Chuti a nih chuan thla khatah Rs. 6,000/- i hlawh dawn a ni. I thilsiam chu a tui dan pangngai renga i siam theih zel chuan dawrtu i ngah telh telh ang. I tan pawh hlawk tho, nangmah dawrtu mipui tan pawh to lovin i sumdawng dawn tihna a ni. Chutiang chu a tlo ber fo bawk.)

I hriatreng fo tur chu pickle pack khat Rs. 20/- i hralh apiang khan Rs. 7.50/- chauh kha i hlep a ni. Rs. 13.50/- erawh kha chu i pawisa a ni lo, i sumdawnna kal zel tur atana i dahthat khiau tur a ni. I hlep atang khan i thawh belh zel ang a, i sumdawnna chu zawi zawiin alo lian hret hret dawn chauh a ni.)



Lesson 10

Sumpai vawnfel leh ziahfel

(Book Keeping)



Book-Keeping chu enge ni?

Kan sumdawnna sum leh pai che vel zawng zawng, kan hman chhuah (expense) leh kan lakluh (income) chhinchhiahna hi ‘book-keeping’ kan tih chu a ni ber mai a. Chu’ng kan sumpai che vel zawng zawng chu nitin, a indawt felfai thlapa lehkhabu-a ziah luh ngei ngei tur a ni.

Doctor-in a damlo enkawl mek dinhmun chiang taka a hriat theih nan a thisen, zun, ek enfiahna (test result) a en hmasa phawt a, chuta tang chuan eng damdawi nge chawh tur a ziak chhuak thin ang hian eng sumdawnna pawh ti la sumpai ziahfelta bu kha i dinhmun hriatna bu a ni. I hlawk nge i hloh tih hriatna awmchhun chu i ‘account book’ a ni. Book-keeping tellova sumdawnna/eizawnna chu petrol awm lova motor tlantir tum ang a ni ber mai.

- I sumpai-ziahna-bu chu i sumdawnna chanchin thar ber hrilhtu che a ni.
- Thla khat emaw thla thum dan emaw hun bituk chhunga i sumpai che vel zat awlsam taka hrilhtu che a ni.

- Khua leh tui rinawm i nih anga sorkar-a chhiah (tax) i chawi tur zat awlsam taka hrilhtu tur che a ni.
- I bul hnai vela midang, sumdawng ve thote nena inkhaikhinna rintlak ber a ni. Midangte nena i inkhaikhin fo loh chuan hma i sawn thei lovang.
- I sumdawnna leh eizawnna dinhmun dik tak chu a khat tawka i inennawn reng a ngai. Tun thla-ah i hloh em? i hlep em? engzatnge pawisa ba i neih? miin i pawisa engzatnge an bat? tih zawng zawng i hriat theihna tur a ni.
- I sumpai ziah felna bu chu nangma mimal tan chauhva pawimawh a ni lo. Loan i lakna emaw mimal pawisa i pukna te'n i dinhmun an hriat duh apianga an en theih reng tur a ni. Chu chuan thil i ti mai mai lo a ni tih a entir a. Loan i la belh duh a ni emaw pawisa i puk belh duh a nih pawhin chu i sumpai ziahna bu hmang bawk chuan mite'n rintlak i nih leh nih loh an en ang.

“Cash Book” enge ni?

“Cash Book” chu sumpai lut leh chhuak ziahna bik atan liau liaua lehkhabu kan hman thin hi a ni. Chumi bu-ah chuan kan pawisa lakluh leh hmanchhuah te, bank-a kan pawisa dahluh leh lakchhuah dan zawng zawngte a ni (date) indawt-a ziah luh a ni thin. Pawisa kalkual vel tam tham deuhvah chuan Cash Book ringawt hi a tawk lova, a chipchiar zawka ziahna “Ledger” an nei hrang leh bawk thin. Cash book reng reng-ah chuan phek sum kan lakluh (receipts) reng reng a phek vei lamah ziah luh tur a ni a. Pawisa kan hmanchhuahna (payments) reng reng lehkhabu phek ding lamah ziah luh thung tur a ni.

Double Entry Book-keeping

Sumdawnna kalphung pangngai, sum virkual vel tam tham deuhvah chuan “Cash Book” ringawt hi a tawk zo lova. A chipchiar lehzuala ziahna bu “Ledger” siam a ni thin a. Chutah chuan pawisa virvel hmanchhuah leh lakluh zawng zawng, la hmuh tur leh keimahni’n ba kan neihte thlengin ziah luh a ni a. Lakluh (receipt) leh pekchhuah (payments) te a inmil em tih enfiahna atan a tha em em a. Chutiang “Double Entry System” an tih chu tunlai khawvela an hman tlangpui ber a ni.

Financial Statements enge ni?

Kan sumpai virkual vel dan awmze nei taka ‘accounting’ dan anga remkhawm, eng sumdawnna pawh an chet that leh that loh - an hloh nge an hlawk tih enna atana an hman ber chu ‘financial statements’ hi a ni a, hunbi neia siam a ni thin. Financial statements reng reng-ah chuan thil pathum a awm thin.

1. **Trial Balance:** Hunbi mumal neiin financial statements siam a ni a. Kan sum lakluh leh hmanchhuah chhutna inziahna ‘ledger’ leh ‘cash book’ a mite a chhiarkawp-ah belh, pahi, puntir, sem sual a awm em tih enna a ni. Voucher chi hrang hrang dahthatte a inmil em tih check-na a ni.
2. **Profit and Loss Account:** Financial statements zingah chuan a pawimawh hle a. A tlangpui thu-in kum khatah emaw thla thum danah emaw vawi khat siam a ni thin. Kan sumdawnna dinhmun dik tak tarlanna a ni a, enge kan tlakchham tih hriat nan a tangkai hle. Hlep tam zawk kan neih theih nana hma lakna tur sum lakluh tihpun ngai zatte, thilman tihhniam a tul em tihte a hriat theih thin. Profit and Loss Statement tih te, Income statement tih te Statement of operations emaw Income and expense statement tihte pawhin an sawi thin.
3. **Balance Sheet:** Balance sheet chu financial statements khaikhawmna tih pawhin kan sawi thei ang. Kan sumdawnna-in asset (khawl, bungrua, ram, miin kan pawisa an bat etc.) a neih te, liabilities (mi hnena pawisa kan bat leh pawisa kan pekchhuah tur hnathawktu hlawh, bank interest, in luah man etc.) a neih te tarlanna a ni. He balance sheet hi kan nihna dik tak tarlanna a ni a. Sorkar-ah emaw, Tax pekna emaw, Bank-ah emaw thehluh ngei ngei ngai a tul fo thin.



Lesson 11
Hnathawna sumpai chevel
(Working Capital)



Working Capital chu enge ni?

A awlsam thei ang bera sawi chuan “Working Capital” chu kan enterprise emaw industry emaw sumdawnna mumal taka a kal theihna atan nitina kan sumpai mamawh tangka che vel tur sawina a ni. Khawl leh bungrua mamawh famkim inbun fel thlap tawh mah ila “working capital” kan neih si loh chuan hna kan thawk thei chuang dawn lo tihna a nih chu.

Working Capital nihphung

Working capital nihphung thenkhat chu hetiang hi a ni:-

- Kan thil dehchhuah/siamchhuah nana thil mamawh (raw-material) leina turte, hnathawktu hlawh leh in luah man, electric leh tui bill te a huam vek avangin sum che vel tur neih loh chuan enterprise/industry a kal thei lo.
- Kan enterprise/industry-in hlep a neih hma si, hlep nei thei tura hna thawh a ngaih bawk si avangin “working capital” neih that a ngai.
- Working capital nei tha firm-ah miin rinna an nghat. Hnathawktute pawhin innghahna tlakah an ngai a, an phur duh bik.

Engvangin nge Working Capital kan mamawh?

- Thil dehchuah leh siamchhuah (production) atan raw-material mamawh ang tawk a awm reng a ngai a. Raw material leina tur tangka a awm reng chuan hna a kaltluang thin. Chu chuan a dehchhuah leh siamchhuah lamah nghawng tha tak a nei thin.
- Hnathawkute hlawh a hunbi taka pek thlap thlap tur tangka a awm a ngai. Chu chuan hnathawkute rilru a tiphur a, sumdawnna a kaltluang thin.
- Kan duh ang tawk working capital kan neih chuan kan khawl leh bungrua (machinery) neih ang angte'n a nihna ang tur takin hna an thawk thei thin.
- Dehchhuah leh siamchhuahna atana kan mamawh lakna/batna te hnena a hun taka pawisa ba pek thlap thlap a nih chuan mite rinna a hlawh theih a. Chu chuan sumdawnna a titluang duh.
- Working capital mamawh tawk tangka a awm chuan fur chhe tak lai pawha raw-material lo dahkhawl theih a ni a, chuan dehchhuah leh siamchhuah a nghawng lova. Sumdawnna a kal tluang duh fo thin.
- Working capital kan neih that chuan loan rulh thu-ah a hun takah a chet theih a. Loan rulh tlai avanga hremna (penalty) awm tur a veng a. Sum puktirtu (bank etc.) te rinhlawhna a ni a, chu chu a pawimawh em em a ni.

Working Capital pawimawhna?

- Kan taksa thisen zungzama thisen kal kual velin nunna min pe angin kan industry/enterprise nunna atana thisen kal kual thin a nih avangin working capital hi a pawimawh em em a ni.
- Kan industry/enterprise hlawk leh hloh dan min hriattirtu a ni. Working capital a awm loh chuan hloh leh hlep a awm thei lo.
- Industry/enterprise reng reng working capital nei tha apiang tan sumpai mamawh belh thu-ah loan hmuu belh a awlsam.

Working Capital chi hrang hrangte

- **Gross Working Capital:** Kan industry/enterprise-in bungraw siam zagh tawh leh siam mek kan neih zawng zawng hlutzawng te, kan bungraw man mite'n min batsak zawng zawng hlutzawng, pawisa hmuh tur kan neih leh sum faia kan kawl zawng zawng belkhawm hi “Gross working capital” an ti.
- **Net Working Capital:** Kan industry/enterprise-in bungraw siam zagh tawh leh siam mek kan neih zawng zawng hlutzawng te, kan bungraw man mite'n min batsak zawng zawng hlutzawng, pawisa hmuh tur kan neih leh sum faia kan kawl zawng zawng belkhawm atanga keimahni'n ba kan neih leh tangka pekchhuah tur kan neih pahi (deduct) hnu-a la chuang zawng hi “Net Working Capital” an ti.
- Working Capital hlutzawng chu pawisa (tangka) a ni vek lova. Siam zagh tawh bungrua kan neih te, siam mek lai te, mite'n kan tangka an bat kan hmuh tur zawng zawng te pawh working capital tia ziah luh vek a ni thin.
- Working capital hi ziahfel leh enkawl that, vawnfel a ngai em em a. Sumdawnna industry/enterprise/firm tam tak tlakchhiatna chhan lian ber pakhat chu ‘working capital’ an vawn that loh vang a ni fo. I eizawnnaah hlawhtlin a, chet that i duh chuan fimkhur hle ang che.

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Lesson 12

Thil siamchhuah zawrh leh hralh

(Marketing Concept)



Marketing chu enge ni?

Industry kan din chhante, huan kan siam chhan te, sumdawnna hrim hrim kan tihchhan chu kan thilzawrh hralh a, hlawkna (profit) siam a ni. Eng ang pawhin siam nalhin siam tha ila kan siam zawh sa hralh a nih loh chuan tumahin hlawkna kan hmu lovang. “Marketing” chu kan thil-siam-sa tha taka zawrh leh hralh zawh thuai thuai theihna hi a ni. Chutianga hlawk taka kan inhralh zung zung tur chuan a tirte atanga ruahmanna fel tak kan neih a ngai tih hria ila.

Heng a hnuiaia tarlante hi kan thilsiam chhuah tum dan leh zawrh leh hralh kan tum dan inzir nan hmang ila a tha hle ang:-

- **Production Concept**:- He “Production Concept” ngaihdan neitu chuan an thilsiam chhuah leh service an pek tur eng pawh a tam thei ang ber siam chhuaha, hmuntin hmuntanga mipuiin an lei/hman mai theih tur a man tlawm thei ang bera chhawpchhuah chu fuh berah an ngai a. “Thil reng reng siam/dehchhuah (production) a tam chuan a tihchhuahman (cost of production) tlawm thei ang a, a man a tlawm chuan mipuiin an lei duh ang,” tih ngaihdan neitute an ni.

Tifuh tam tak an awm a, tifuh lo pawh tam tak an awm. Zirmite'n an hmuhchhuah chu mipui hian thil hi a man tlawm ringawt avangin an lei chuang lo tih a ni.

- **Product Concept**:- He “Product concept” ngaihdan neitute chuan mipui reng reng hi kan thilsiam chhuah (product) chu a man to mahse a that phawta, mipuiin an lei duh tura kan hiphiam (attract) chuan a tha, an ti a. Thil leitu (consumer) te hian thil tha an hre tak tak lova, kan thilsiam thatzia mipuite hriattir ila, kan bungraw neih apiang an lei mai ang, an ti a.

Tifuh tam tak an awm a, tifuh lo pawh tam tak an awm. Zirmite'n an hmuhchhuah chu he ngaihdan hi chu tha thawkhat hle mahse mipuiin thil tha ve tho man tlawm zawk an hmuhin an thlang zawk thin a ni, an ti.

- **Selling Concept**:- He “Selling concept” ngaihdan neitute chuan thil reng reng hi zawrh tur ni lovin hrallh tura siam a ni a. TV leh chanchinbu-ah fakna (advertisement) leh khawlaia insawimawina (road show) neihte an uar em em thin. Mipui hip (attract) ringawt kha an thupui a ni tlangpui thin. An thil zawrh reng reng hrallh hrim hrim an thupui a, marketing lam atan sum leh pai pawh tam tak tak an dah thin.

Tifuh tam tak an awm a, tifuh lo pawh tam tak an awm. Zirmite'n an hmuhchhuah chu he ngaihdan hi chu hun rei zawk (long term) atan a tlo lova, hun reilote (short term) atan chauh an tifuh a. Product tha ve tho si leh man tlawm zawk alo chhuahin an che tha lo zui mai thin a ni.

- **Marketing Concept**:- He “Marketing concept” ngaihdan neitute chuan hlawhtlinna hi “thil leitute lungawina (Consumer satisfaction) atan chauhvin a awm a. Thil leitute lungawina tur leh mamawh zawng chauh zawrh leh hrallh tur a ni, an ti thung a. An thil siamchhuah theih nazawng an zuar chhuak lova, mipui duh leh lungawina tur thil chauh an hrallh chhuak thung. He ngaihdan hi tunlai ngaihdan thar (modern idea) a ni a. He concept hi a tha a, hun rei zawk (long term) atan pawh a tha hle.

- **Societal Marketing Concept**:- He “Societal Marketing Concept” ngaihdan neitute chuan thil leitute lungawina chauh hi a tawk lova, a leitute leh mipui vantlang nawlpui tan pawha thil tha chauh kan zuarin kan hralth tur a ni, an ti. “Marketing concept” ai pawha la tha lehzualah an ngai. Entirnan, motor siamt-in petrol hehlo tak a siam a, mahse boruak tibawlhhlawhtu (pollution) a siam nasat chuan a leitu lawmin lungawi mahse mipui vantlang tan a tha lo, petrol hehlo, vantlang tana pawilo tur pollution tichhuak tlem tak kan hralth tur a ni, an ti.

He ngaihdan hi ngaihdan thar ber, tunlai company lian ber berte intlansiakna chu a ni ta a ni. Sarang (plastic)-a tuam chi ei-tur thil an siam a nih pawhin a funna sarang chu tawihral (decompose) thei chi an hmang tawh. Damdawi an siam pawhin a nghawng let (side effect) awm lo turin an siam thin.



Lesson 13

Thil funmawi leh tuammawi

(Importance of Packing and Packaging)



Packaging chu enge ni?

Thil siam chhuah leh dehchhuah a leitu-in a lei duh theihna tur mawi taka funmawi leh tuammawi hi “packaging” a ni. Tuammawi mai a ni lova, kan thilsiam vawngthatu leh venghimtu a ni. Funmawi leh tuammawi lam kan ngaihpawimawh loh chuan hlawk thama thil hralh a harsa a. Tunlai khawvel intlansiakna nasa takah hian ‘packaging industry’ hi a pawimawh chho ta hle a. Entrepreneur hlawhtling ni tur chuan he lam hi ngaihpawimawh em em tur a ni.

- Kan thil siam chhuah leh dehchhuah te hi fun leh tuam that a nih loh chuan a chhe hma a, a hmelhmang a nalh lo hma em em a. Rei tak vawnthat theih kha reilote-ah a chhe mai thin. Chhe theilo chi a nih pawhin a hmelhmang a vawngtha rei thei.
- A funna leh tuamnaah chuan a chhunga thil awm rih zawng (weight) te, enge a nihphung (properties) te, a dam theih chin (expiry) te, a siamtu hming leh registration number te, a man zat (maximum retail price) te, a siam ni leh thla te chuang ngei tura ngaih a ni.

- Kan funna leh tuamna chu a theih hram chuan mite hip (attract) thei ang ber tura mawi leh nalh taka duan tur a ni. Hawn (open), khar (close) a awl tur a ni a. A tuamna kawr chu pah (dispose) nghal tur a nih pawhin tawihral hma tur chi hman a tha. Midang thilsiam nena danglamna lang thei ngei nise a tha hle bawk.
- Thil funna leh tuammawina kan siam dawnin kan a phurh kual (transport) naah thlauh palh leh ri dawtah pawha chhe thei lo ang ber tura duan nise a tha. Bungraw mal te tea tuamna bakah a huhova fun chhawn lehna thlenga thlauh dawl (shock proof) taka ruahmanna siam a pawimawh.
- India ramah hian a tlangpuiin lehkha, alluminium, thing, thir, plastics, Ziza ip etc te hi thil tuam leh funna atana hman a ni tlangpui a. Heng hi quality hrang hrang tam tak a awm a. Ei tur lam chi tuamna atana hman phal bik te pawh a awm tih hria ila a tha awm e. Khawl hmanga tuam leh fun chawp ngai tam tak a awm rualin bottle leh bur (container) size hrang hrang lei mai theih tam tak a awm bawk.
- Funna leh tuammawina hi khawl hranpa bik tam tak a awm a, project report kan siam laiin kan sum mamawh tur list-ah dah tel ngei a tha. A theih hram chuan zirchian lehzual theih nise a tha a. Indian Institute of Packaging (IIP), Kolkatta te biakpawh a tha. Tunah phei chuan IIP hian Guwahati-ah office an khuar tawh nghe nghe.
- Mi thil siamsa leh dehchhuahsa lo tuammawisak hna (packaging industry) ringawt pawh hi kan ramah eizawnna tling a ni tawh tih hriat a tha. Packaging technology hi a hranpaa zir theih a ni a. A khat tawkin workshop leh seminar chhim tur a awm zeuh zeuh reng bawk.

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Lesson 14

Project Report siam dan

(Preparing a Detail Project Report)



Project Report chu enge ni?

Project Report kan tih chu lehkha pawimawh chilhkhawm, kan thiltih tur, kan tum dan zawng zawng, a hlawk dan tur, sum leh pai ngai zat zawng zawng leh loan kan la a nih chuan kan rulh dan tur zawng zawng inziahna lehkhabu a ni. Kristiante'n vanram kan panna kawnga min kaihruaitu, nitina kan chhiar tur a ni ang hian Entrepreneur-te tan chuan Project Report bu hi kan eizawnna "bible" a ni. Rinthu leh dawt, thil tullo ziahna a ni lova. Kan project tihhlawhtlinna atana kan innghaha lehkhabu a ni.

- Project report bu chu ka rilru leh ngaihtuahnaa eizawnna tur tha nia kan hriat, ngun taka kan ngaihtuah ziaka dah chhuahna a ni.
- Bank emaw Pawisa puktir theitu hnen atanga bultanna tur pawisa dilna lehkha a ni bawk.
- Project report chu kan sumdawnna tur pawisa kan mamawh dante, a hlawk dan turte, khawl leh bungrua kan mamawh dan te, hnathawktu tur mihring kan mamawh dan te, kan pawisa puk kan pek let dan tur inziahna bu a ni.

Project Report-ah chuan eng thilte nge awm?

Project Report bu-ah chuan heng thil pawimawhte hi a inziak ngei tura ngaih a ni a, alo entu rilru hneh thei ber turin engkim a indawt dan mumal taka rem thlap tur a ni:-

1. **A kawm (cover):** I project report chu en chakawm tak turin a kawm (cover) mawihnaik takin cheimawi la a tha hle ang.
2. **Highlight of the Project:** A phek hmasa berah i thil tihtur chanchin tlangpui (highlight) tarlang hmasa ber ang che.
3. **Introduction:** I thiltih tur, i eizawnna tur sawihawnna, sawifiahna huang a ni a. Uluk taka duan tur a ni. I thiltih tumah khan i rilrua chiang fek fawka ruahmanna i neih dan i sawifiah dawn a ni.
4. **Proposed name of the unit:** I eizawnna tur firm hming, unit hming kha uluk takin i phuah chhuak ang a. Hming sei leh lam zung zung harsa chi pumpelh hram hram a tha. Loh theih lohna avanga hming sei pui i hmang dawn a nih pawhin a lamtawi awlsam phuah chhuah tum thin ang che.
5. **Constitution:** I unit/firm nihphung tur chu mimala kalpui tur nge thian duna kalpui tur nge Registrar of Companies hnuia inziahluh chi nge ni tih ngaihtuah phawt a ngai. Mimal thila i kalpui dawn a nih chuan "*Proprietorship*" tihtur a ni. Thian duna kalpui tur a nih chuan "*Partnership*" tihtur a ni ang. Company anga tihtur a nih chuan "*Private Limited*" tih tur a ni.
6. **Background of the promoter:** Chu unit/firm chu tu buaipui tur nge ni a, tunge a mawhphur a, a kalpuitu tur tunge tih tihcian a ngai a. A titu ber chu "promoter" a ni. A chanchin tawi fel, lehkha a thiam san zawng te, chutiang project atana tawnhriat a neih dan te, training mumal a neih tawh dan te ziakin thudik tak siin mawihnaik tak, chutiang project enkawl tura mi rintlak a nih dan thiam taka ziah tur a ni.

7. **Proposed location and locational advantages :** Kan unit/firm dinna tura kan hmunhma thlan veng hming leh address te kan ziak ang. Chu hmun chu eng vanga thlang nge kan nih tihte, kan project a hlawhtlin theihna tura chu hmun that bikna hrang hrang point 4 emaw point 5 emaw kan ziahlan theih phei chuan a tha lehzual ang.
8. **Proposed products:** Kan project chuan sum lakkluhnna atan enge thil kan siam chhuah dawn, siam chhuah a nih loh pawhin eng hna nge kan thawh dawn tih tarlan tur a ni. Thil chi khat chauh kan tidawn lo a nih pawhin kan tihtur chi hrang hrang kha a point te te-a tarlan tur a ni.
9. **Market arrangement:** Bung hmasa lama “Market Survey” chungchang kan zir kha hetah hian a pawimawh ta a. Project report belhchian dawl leh dawl loh lanna pawimawh ber pakhat a ni. Chiangkuang takin a theih phei chuan a table te, data leh statistics kan neihte nen lam tarlan nise a tha.
10. **Basis of Presumption:** Kan project report siam-a thil rate chi hrang hrang kan tarlante (a bikin khawl thil leh bungrua te) a man a intlhak thin avangin a danglam thei a ni tih kan lo intlawhkhah ve na ziahlan fo tur a ni. Project report kan submit hnu kum khat emaw kum thum lai hnu-ah chauh pawh loan kan lo hmu a nih chuan siamthat leh ngai thin a. Chumi atana lo inven lawkna chu “Basis of presumption” an ti thin.
11. **Quality Control and Standard:** Tunlai khawvel hmasawn tawh karah hian kan project-a khawl leh bungrua kan lei turte quality tehna a awm vek tawh a. ISI mark tite, ISO Certification tihte, BIS mark tihte a awm a. Chutiang atan chuan a quality leh a standard tha thei ang ber kan zawm dawn a ni tih sawilan kher hi a ngai fo thin a ni.
12. **Project Cost Estimates:** Kan thu hlawm sakhat lai ber chu “project cost estimate” hi a ni. Finmkhur tak, dik taka hisap siam tur a ni. Sumpai ruahmanna hi vawi leh khatah lian lutuka tih loh a him ber a, zawi zawia

thanglian tur leh tihlen belh zel theih tura ruahman hi entrepreneurship rilru a ni. Sum dik taka chhutin, a nihna tur taka dik tak leh rinawm taka hman tur a nih avangin chhut hmaih palh leh tihsual a pawi em em tih hriat a tha a. Hemi project cost estimate kan siam hi ennawn fo thin a tha. Hetiang hian a kaihlawn leh tahtawl te tea siam tur a ni:-

Fixed Cost: Heng a hnuaia mite hi “Fixed Cost” an tihte a ni a. Kan unit/firm ram leh in, khawl leh bungraw dang, awmhmun sawn lova kan sumdawnna atana kan hman thinte hi “Fixed Cost” kan tihte chu a ni.

Land and Building: Kan unit/firm/enterprise dinna ram leh in atana sumpai kan mamawh zat chu uluk taka chhut chhuah tur a ni. Kan factory/office sakna tur atana kan sum mamawh kha engineer/architect chhutchhuahtir tur a ni. Chuta kan senso zat tur chu ziah tur a ni. (Mi ram emaw building kan luah dawn a nih chuan thlatina luah man (rent) zat kha Working Capital lamah dah luh a ngai thung a. Fixed Cost huangah dahluh tur a ni lo.)

Plant and Machinery: Kan unit/firm/enterprise dinna atana khawl thil leh hmanrua chi hrang hrang kan mamawhte chu eng eng nge, engzat man nge tih leh kan mamawh zat (quantity) ziah tur a ni.

Other Fixed Assets: Hmanraw pawimawh, a tel lova awm theih si loh, khawl bungrua ni si lo, entirnan - Furniture dawhkan, thuthleng, thil dah/remna chhuar (rack) te bakah electric connection kan lakna senso turte, electric wiring kan tihna tur senso te chu “Other Fixed Asset” ah hian kan ziak chhuak ang.

Total Fixed Capital: Chu'ng thil pathum Land and Building, Plant and Machinery leh Other Fixed Asset huanga kan sum mamawh zat chu kan belkhawm ang a. A pumpui thu-a Fixed Asset atana kan sum mamawh “Total Fixed Asset” chu kan hre thei dawn a ni.

Working Capital Estimates: Khawl leh bungraw thildang mamawhte chu kan lo nei kim ta a. Chu'ng khawl leh hmanrua ringawt chuan amah maiin pawisa a thawk chhuak thei lova. Hna thawh tak takna tur - a raw material leina tur te, hlawnfa chhawrna tur tangka te, electric bill tur pawisa te kan mamawh ta a. Chutianga hnathawhna tur sum leh pai virvel kan mamawh chu "Working Capital" an ti. Hralh chhuah leh thawh chhuah kan neih hma si, sumpai kan mamawh chu thla thum tal atan chhutchhuah a ngai a. Kan thiltih a zirin kum khat laite pawh hnathawhna tur sumpai kan mamawh thei. A tlangpuiin thla thum atan tal "working capital" tur hi loan kan puk tel a ngai thin. Heng a hnuia mite hi working capital te chu an ni:-

Raw Material: Kan thil dehchhuah emaw siam chhuah tur atana hmanrua kan mamawh hrang hrangte hmaih nei hauh lova kan mamawh tur, kan mamawh zat leh a man chhutchhuah tur a ni.

Utility: Kan project atana thla khata Electric bill emaw tui bill leh telephone bill kan chawi zat tur kha ziah chhuah tur a ni.

Manpower requirements: Kan project-ah chuan mihring tha kan mamawh tur, thiamna nei (skilled manpower) te, thiamna nei lemlo (unskilled manpower) te leh mamawh zat turte an hlawnfah zat turte ziah chhuah tur a ni.

Administrative expenses: Thla tina kan project tihlarna (advertisement) atana kan senso tur te, zin a tul a nih chuan kan zinna senso turte, kan project kan kalpuina tura a relbawlna tur thil pawimawh kan senso zat tur ziahlan tur a ni.

Total Working Capital Requirements: Chutianga working capital atana kan senso tur zawng zawng kan belkhawm kha "Total working capital requirements" chu a lo ni ta a. Working capital sang lutuk project hi banks hian loan an pe tha duhlo fova. Tihtlem tum a tha.

Total Capital Investments: Kan khawl leh bungrua mamawh (Total fixed capital) leh hnathawhna tura sum leh pai che vel tur (Total working capital requirements) belkhawm kha kan project atana a vaia kan sum mamawh “Total Capital Investment” chu alo ni ta a ni.

Means of Finance: Kan project atana sumpai kan mamawh kan hmuhna tura beiseina kan neih dan tarlanna a ni a. A tlangpui thu-in Bank emaw Financial Institutes ho hian 80% atanga 75% loan an pe thei tlangpui a. a bak zawng 20% - 25% hi a neitu (promoter) te tum ve tur anga ruat a ni thin.

Sales Realisation: Kan project atanga sum kan lakkhu lam ve thung chhutna leh ruahmanna kha hemi huangah hian mumal taka tarlan tur a ni. Loan kan lak kum khatnaah chuan a neitu leh thawktu kan la zei tawk loh thin avangin kan lakkhu phak tawk ala tlem a. Kan khawl leh bungrua, mihringin kan tihttheih chin pawh zaa 50 chauhvin chhut a ni thin a. A kum hninhnaah chuan a zeizia kan lo hre deuh hlek tawh dawn a, kan sum lakkhu pawh alo pung hret ang a, kan thawh theih pawh zaa 60 velah kan chhut theih ang. Chutiang zelin a kum 3-na, kum 4-naah a pung chho zel ang a, kum 5-naah phei chuan zaa 100 in kan project kha a kal thei tawh turah ngaih a ni thin.

Tichuan, heng thil ruahmanna chi hrang hrangte hi kan chhut zui ang.

Annexure I - Profitability Statement: Heimi table-ah hian kan project atanga sum lakkhu kan inbeisei zat te, kan senso zat turte, depreciation te, loan kan laka a pung (interest) te chhutin hlep (profit) kan neih theih dan tur a ruahman lawk theih thin a. Chutiang ang chu “Profitability Statement” an ti.

Annexure II - Repayment Schedule: He table-ah hian kumtin loan lak kan rulh dan tur mumal taka tarlanna a ni a. A tlangpui thu-in

MSME loan hi kum 5 atanga kum 7 chhunga rulh zawh tura ruahman a ni tlangpui a. Chumi hisap chuan he table hi ruahman tur a ni.

Annexure III - Depreciation Schedule: Khawl leh bungrua reng reng kan hmang kan han hmang a, a tira an man zat hi a kum telin a tla hniam a, kumtin 10% vela a hlutna tlahniam tur anga chhut a niin kum 5 hnu-ah phei chuan a hlutna a tlahniam nasa tawh em em a. Chutiang ang chhutna chu depreciation an ti a. Chumi lantirna chu table hrarpa liau liauvah tarlan a ni thin.

Annexure IV - Economics of the Project: Kan project chu a intungnung zo thei ang em tih te, thil tih tak tak tlak a ni em tih te enna pawimawh ber a ni a. Hemi hnuiah hian **Break Even Point** a awm a, kan project chu engtik hun chhungan nge hloh lo, hlep lo dinhmun (ngaiawhna) percent a thlen ang tih enna te, kan sum lakkhu chak dan tur **Return on Sales** enna te leh kan pawisa thehthang kan hmuh let leh theih dan tur **Return on Investment** enna te a awm a a ni.

Annexure V - Activity Schedule: Kan project chu sumpai kan neih hnu atangin engtik hun chhungan nge hna puitling kan thawh theih tak tak ang tih tarlanna a ni.

Supporting Documents: Kan project report-ah chuan heng a hnuiai lehkha pawimawhte hi kan thil tel vek a pawimawh hle. Heng document te hi kan project report tirintlaktu, a tak tak a nihna (authenticity) lantirtu a ni a. A project neitu rintlak leh rintlak loh tehna pawimawh em em a ni.

Estimate for Construction of work shed: Kan project atan chuan in kan sa dawn a nih chuan sorkar pawmpui engineer/architect-in senso a chhutna, a estimate-na leh a drawing te, a signature leh a seal chuanna ngei lehkha kan thil tel thin.

Quotations/Proforma from Machine Manufacturers: Khawl leh bungrua kan lei tur reng reng kha a siamtu company emaw an aiawh dealer-te hnen atanga a man zat (rate) leh khawl nihphung kimchang (specifications) bakah tax pek ngai leh thil tuldang inziahna “Quotation/Proforma” lak hmasak vek tur a ni. Chutiang tello project report chu a rintlak tak tak loh tihna a ni.

Land documents/Lease deed: Kan project atana kan ram hman tur LSC documents emaw mi building kan luah dawn a nih chuan a neitute nena luahhawh tura kan inremna court hriatpuina tel ngei lehkha (notarized) thil tel ngei bawk tur a ni.

No-Objection Certificate from Local Authority (VC/LC): Eng project pawh kalpui dawn ila, kan project report-ah chuan kan inbunna tur Local Council emaw Village Council emaw hriatpuina, an remtih loh lohna lehkha thil tel ngei bawk tur a ni.

No-Objection Certificate from Pollution Control Board: Tunlai khawvel sik leh sa chhe mekah hian environment lam ngaihpawi-mawhna a lian em em tawh a. Eng project pawh nise, Pollution Control Board atanga NOC lak ngei ngei tur a ni a, thil tel tur a ni.

Feasibility Report from Industries Dept/NEDFI/SIDBI etc.: A theih hram chuan Industries Department emaw Financial Institutions heng NEDFI emaw SIDBI emaw atang hian “Feasibility Report” lak ngei tur a ni. Chutiang chu bank tam zawk hian an phut a ni.

(Project Report siam dan entirna (sample) tur pakhat tarlan a ni a. DPR siam dan hi zaa za a in-ang diak diak lova. Tuna kan entir tur hi mi tam berin kan mamawh tawk Micro enterprise project zulzuia buatsaih a ni. Hetiang zulzui hian mahni ngeiin DPR a siam theih tih kan hre thei ang.)

Detailed Project Report

FOR

LIANA MOTOR SERVICING

BERAW LUI VENG, ZEMABAWK, AIZAWL
Prop : Lianhmingthanga



HIGHLIGHT OF THE PROJECT

1. **Name of the Unit** : M/S LIANA MOTOR SERVICING
2. **Name of the Promoter** : Mr. Lianhmingthanga
Mobile No : 9856996686
3. **Constitution** : Proprietorship
4. **Nature of the Project** : Cleaning service of all kinds of vehicles
5. **Proposed Location** : Beraw Lui Veng, Zembawk, Aizawl, Mizoram
6. **Man-Power required** : 6 (Six)
7. **Registration Status** : Applied For
8. **Total Project Cost** : Rs. 5,50,000 . 00
9. **Means of Finance**
 - [a] Term loan from MRB 75% : Rs. 4,00,000 . 00
 - [b] Owner's Share 25% : Rs. 1,50,000 . 00
10. **Financial Aspects**
 - [a] Break Even Points : 28 %
 - [b] Returns on Sales : 72 %
 - [c] Return on Investment : 92 %

INTRODUCTION

The proposed project is of vehicle cleaning and servicing unit. The activity is known in almost all urban areas where all types of motor vehicles like cars, buses, lorries, jeeps, etc are given for cleaning and servicing. Regular servicing of vehicles is required for durability of all vehicles. This kind of servicing station is the most essential unit to meet the vehicle owners' requirement.

PROPOSE NAME OF THE UNIT

M/S LIANA MOTOR SERVICING

CONSTITUTION

Sole Proprietorship

PROMOTER

Mr. Lianhmingthanga
Beraw lui veng, Zemabawk, Aizawl

BACKGROUND OF THE PROMOTER

The project is to be promoted by Mr. Lianhmingthanga under the style and name of M/S Liana Motor Servicing, Zembawk, Aizawl, Mizoram. The promoter is a borne-entrepreneur. He completed HSSLC in 2004. He has undergone Entrepreneurship Development Programme organized by MKVIB during April - May 2010. He worked in variuos motor servicing centres before making this project proposal.

Meanwhile, the promoter is having a very good plot of land at Beraw lui, Zemabawk, Aizawl to start a vehicle cleaning and servicing unit. He proposes to set-up another venture which will be of a good business for his family. He is supposed to have the capabilities of managing small business house.

PROPOSED LOCATION & LOCATIONAL ADVANTAGES

The site is located at Beraw lui Veng, Zembawk on the main national highway no 54. The site is located just above the Beraw lui stream from where water can be sourced all through the year by heavy duty water pump. Man-power is also easily available at the locality where educated and un-educated youths can be employed on regular and contract basis.

PROPOSED PRODUCTS

In this proposed unit, product can be defined as cleaning and servicing of all kinds of vehicles. Vehicles of all kinds need to be cleaned once a week. Vehicles also needs to be serviced by dry-cleaning of the engines and change of engine oil and gear oil. The proposed unit will cater all these services under one roof. People who needs to clean their vehicles also wanted to clean their vehicle engines, they want to change their engine and gear oil. This facility will be very convenient for the vehicle owners since they will be in position to clean their veicles and change their oils. In turn, the unit will generate huge income while serving the people.

MARKET ARRANGEMENT

There is good demand for automobile cleaning and service centre due to increase in the number of vehicles day to day. After implementation of globalisation and privatisation, many multi-national companies competing with each other and introduced many models of 4-wheelers and 2-wheelers. Besides, the purchasing power of the people also increasing considerably and it becomes fall under necessary item in the cities/urban areas especially for business persons and salaried persons. Now a days, the middle class persons are also maintaining 4-wheelers/2-wheelers due to affordable price and changing habits of the consumers.

According to Transport Department, Government of Mizoram statistics, there are more than 83,000 vehicles in Aizawl district. Out of these, there are more than

60,000 vehicles in Aizawl city alone. Owners of these vehicles would like to clean their vehicles once in a month. It is estimated that there are around 20 existing vehicle cleaning and servicing centres in and around Aizawl city. Assuming that these service centres share the present available vehicles in equal numbers, each servicing centre may be able to cater 3000 vehicles.

Hence, there is a good demand for setting up of automobile servicing and cleaning unit in and around Aizawl city. The project is expected to be a profitable unit.

BASIS OF PRESUMPTION

- a] The cost of machinery and equipments/materials indicated refer to a particular brand and the prices are approximate to those prevailing at the time of preparation of this project.
- b] Depreciation has been calculated at 10% on fixed assets.

QUALITY CONTROL & STANDARD

As per best Quality standard applicable

PROJECT COST ESTIMATES & MEANS OF FINANCE

A. LAND & BUILDING

[a] Cost of Land	Owned
[b] Cost of Construction of Shed/Vehicle Stand	3,00,000/-
[c] Site development	50,000/-

B. PLANT & MACHINERY

No.	Machinery	Qty.	Rate	Amount
1]	BE Multi-stage pumpset Model A3165KKTE Head 120 mts, Size - 32mm	1 no.	70,000/- @	70,000/-
2]	Air Cmpressor 350LBS Comit set	1 set	35,000/- @	35,000/-
3]	Vacuum Cleaner Heavy Duty	1 no.	30,000/- @	30,000/-
Sub-Total				1,35,000/-
7]	Plant Expenditure including Installation Cost 10%, Taxes etc.			Rs. 13,500/-
SAYTOTAL				Rs. 1,48,500/-

C. OTHER FIXED ASSETS

1.	Furnitures & Fixtures	1.s	1,000/-	1,000/-
2.	Electrification :			
a]	Installation 3-phase power line		10,000/- @	10,000/-
b]	Internal electric wiring		5,000/- @	5,000/-
TOTAL				Rs. 16,000/-

D. TOTAL FIXED CAPITAL

1.	Land & Building	3,50,000/-
2.	Plant & Machinery	1,48,500/-
3.	Other Fixed Assets	16,000/-
TOTAL		Rs. 5,14,500/-

WORKING CAPITAL ESTIMATES

A. Raw Material (PM)

No.	Particulars	Qty.	Rate	Amount
1.	Detergent Powder (200g)	500 pckts	Rs. 10/-@	5,000/-
2.	Shampoo (3.5ml)	1250 pckts	Rs. 2/-@	2,500/-
3.	Waxpol (125g)	25 pckts	Rs. 140/-@	3,500/-
TOTAL				Rs. 11,000/-

B. Utility (PM)

No.	Particulars	Qty.	Rate	Amount
1.	Energy Bill	1625 units	4/-@	6,500/-
TOTAL				Rs. 2,150/-

C. Man Power (PM)

No.	Particulars	Qty.	Rate	Amount
1.	Un-Skilled Workers	6 nos.	3,000/-@	18,000/-
TOTAL				Rs. 18,000/-

D. Administrative Expenses (PM)

No.	Particulars	Qty.	Rate	Amount
1.	Rent			Nil
2.	Advertisement Bill			1,000/-
3.	Telephone Bill			1,000/-
TOTAL				Rs. 2,000/-

TOTAL WORKING CAPITAL REQUIRED

No.	Particulars	Stock Period	Amount
1.	Raw Materials	1 month	Rs. 11,000/-
2.	Operating Expenses	1 month	Rs. 26,500/-
	TOTAL		Rs. 37,500/-

TOTAL CAPITAL INVESTMENTS

(i)	Total Fixed Capital	Rs. 5,14,500/-
(ii)	Total Working Capital	Rs. 37,500/-
	TOTAL	Rs. 5,52,000/-
	SAY	Rs. 5,50,000/-

MEANS OF FINANCE

(i)	Term Loan from MRB 75%	Rs. 4,00,000/-
(ii)	Owner's Share 25%	Rs. 1,50,000/-
	TOTAL	Rs. 5,50,000/-

SALES REALIZATION

Years	Qnty	Average Price	Amount
1. FIRST YEAR (50% CAPACITY)			
a] Cleaning & Servicing of Small Cars	2,000 nos	Rs. 100/-@	Rs. 2,00,000/-
b] Cleaning & Servicing of Big Cars	1,000 nos	Rs. 150/-@	Rs. 1,50,000/-
c] Cleaning & Servicing of SUV	500 nos	Rs.200/-@	Rs. 1,00,000/-
d] Cleaning & Servicing of LMV	500 nos	Rs. 300/-@	Rs. 1,50,000/-
e] Cleaning & Servicing of 2-wheelers	2,000 nos	Rs. 50/-@	Rs. 1,00,000/-
Total			Rs. 7,00,000/-
2. 2ND YEAR (60% CAPACITY)			
a] Cleaning & Servicing of Small Cars	2,200 nos	Rs. 100/-@	Rs. 2,20,000/-
b] Cleaning & Servicing of Big Cars	1,100 nos	Rs. 150/-@	Rs. 1,65,000/-
c] Cleaning & Servicing of SUV	550 nos	Rs.200/-@	Rs. 1,10,000/-
d] Cleaning & Servicing of LMV	550 nos	Rs. 300/-@	Rs. 1,65,000/-
e] Cleaning & Servicing of 2-wheelers	2,200 nos	Rs. 50/-@	Rs. 1,10,000/-
Total			Rs. 7,70,000/-
3. 3RD YEAR (70% CAPACITY)			
a] Cleaning & Servicing of Small Cars	2,400 nos	Rs. 100/-@	Rs. 2,40,000/-
b] Cleaning & Servicing of Big Cars	1,200 nos	Rs. 150/-@	Rs. 1,80,000/-
c] Cleaning & Servicing of SUV	600 nos	Rs.200/-@	Rs. 1,20,000/-
d] Cleaning & Servicing of LMV	600 nos	Rs. 300/-@	Rs. 1,80,000/-
e] Cleaning & Servicing of 2-wheelers	2,400 nos	Rs. 50/-@	Rs. 1,20,000/-
Total			Rs. 8,40,000/-

Annexure - I
PROFITABILITY STATEMENT

Particulars	01	02	03
Capacity Utilization	50 %	60 %	70 %
A. Sales Realization	7,00,000	7,70,000	8,40,000
B. Expenditures:			
1] Raw Material	11,000	12,100	13,310
2] Operating Expense	26,500	29,150	32,065
C. Total Operating Cost	37,500	41,250	45,375
D. Operating Profit	6,62,500	7,28,750	7,94,625
E. Depreciation on Fixed Assets @ 10%	51,450	46,305	41,674
F. Profit After Depreciation	6,11,050	6,82,445	7,52,951
G. Interest @ 14%	56,000	44,800	33,600
H. Profit after Interest & Depreciation	5,55,050	6,37,645	7,19,351
I. Marketing Expenses	50,000	50,000	50,000
J. Net Profit	5,05,050	5,87,645	6,69,351
K. Cash Flow	5,56,500	6,33,950	7,10,998

Annexure - II
REPAYMENT SCHEDULE

Particulars	01	02	03	04	05
Opening Balance	4,00,000	3,20,000	2,40,000	1,60,000	80,000
Principal	80,000	80,000	80,000	80,000	80,000
Interest 14%	56,000	44,800	33,600	22,400	11,200
Closing Blance	3,20,000	2,40,000	1,60,000	80,000	NIL

Annexure - III
DEPRECIATION SCHEDULE ON FIXED ASSETS

Particulars	01	02	03	04	05
Opening Balance	5,14,500	4,63,050	7,37,302	6,63,572	5,97,215
Depreciation 10%	51,450	46,305	73,730	66,357	59,722
Closing Balance	4,63,050	4,16,745	6,63,572	5,97,215	5,37,493

Annexure - IV
ECONOMICS OF THE PROJECT

[A] BREAK EVEN POINT

$$\begin{aligned}
 &= \frac{\text{Fixed Cost} \times 100}{\text{Fixed Cost} + \text{Net Profit}} = \frac{1,93,850 \times 100}{1,93,850 + 5,05,050} \\
 &= 28 \%
 \end{aligned}$$

Fixed Cost are:
 1. 40% of Salary
 2. Depreciation for 1st year
 3. Interest for 1st year

[B] RETURN ON SALES

$$\begin{aligned}
 &= \frac{\text{Net Profit}}{\text{Sales}} \times 100 = \frac{5,05,050}{7,00,000} \\
 &= 72 \%
 \end{aligned}$$

[C] RETURN ON INVESTMENTS

$$\begin{aligned}
 &= \frac{\text{Net Profit}}{\text{Total Investment}} \times 100 = \frac{5,05,050}{5,50,000} \\
 &= 92 \%
 \end{aligned}$$

Annexure - V
ACTIVITY SCHEDULE

1.	Sanction of Loan	0 - 5 days
2.	Call for Quotation of Machinery & R/M	0 - 20 days
3.	Disbursement of Loan	20 - 30 days
4.	Installation of Machineries	30 - 60 days
5.	Commercial Production	60 days

Expected moratorium period	60 days or 2 months
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SUPPORTING DOCUMENTS

1. Estimate & Drawing for construction works
2. Quotations/Proforma of Machinery and Equipments
3. NOC from Local Council/Village Council
4. NOC from Pollution Control Board
5. Photocopy of EM-I Certificate if possible
5. Feasibility Report from Industries Dept/Other Competent Agency

● ● ● ●

Lesson 15
Entrepreneurship leh Kristianna
(Entrepreneurship and Christianity)



Lal Isua zirtirna eng nge ni?

Matthaia bung 25:16 - 30 ah khan Lal Isua'n tehkhin thu a sawi kan hmu a. Talent tihpun thu a ni. Mi hausa pakhatin a bawite hnenah talent hrang hrang a pe a, a zinbo hlan chuan bawi pahnih chuan an talent dawnte tha takin an tipung a. Bawi pakhat erawh chuan tihpun ngaihna a hre lova, leiah a phum ringawt a ni. Tupawh a nei apiang an pek belhchhah ang a, alo ngah ang; tupawh a nei lo apiang erawh chu a neih chhun pawh an laksak ang, tih kan hmu a. "Bawih thahnem lo kha pawn lamah thimah chuan paih chhuak rawh u, chutah chuan tah leh ha thialna chu a awm ang," a ti tih kan hmu.

- Lal Isua hian thlarau lam leh tisa lam thil a sawi tel zel thin. Kan thlarau lam leh tisa lama "talent" kan neih theuhte hi tipung a, tihausa turin ringtu mimal tinte'n mawhphurhna kan nei.
- Tunlai khawvelah hian a thleng dik zel a. Tisa leh thlarauvah mahni talent tipung thiam apiang pek belh an ni a. Ram leh mimalah a hausa apiang an hausa zual a, a retheite retheihna a pung zel. Vanduaina tawh avanga thawk theilo ni silo, Pathianin rilru leh taksa hrisel min pek hmang tangkai theilo kan nih chuan talent phumbotu ang kha kan ni thei.

Tirhkoh Paula zirtirna

2Thessolonika 3:7-11 ah Tirhkoh Paula chuan “Nangmahni ngeiin min zir dan tur in hre si a; in zingah dan lo angin kan chet ngai loh kha; tu kut ata mah a thlawnin in chhang kan ei ngai hek lo, in zingah tumah kan tihhautak lohna tur che uin a chhun azana hah tak leh rim taka thawk chungin kan ei zawk a ni; kan theih loh avang a ni lo va, nangnin min zirna turin in mi entawn atan kan insiam zawk a ni. In hnena kan awm lai pawh khan he thu hi kan pek che u kha, “Tupawhin hna a thawh duh loh chuan ei pawh ei suh se,” tih hi, tih thu a ziah kan hmu.

- Kristian piangthar dik tak chu amah leh amah intodelh tura beisei a ni. Tirhkoh Paula chu kristian-te entawn ber rawngbawltu a ni a. Rawngbawla a zinkualnaah pawh amah leh amah a intodelh hle mai.
- A lo thlawnna sum hmuh leh tlem tea hlawk thatum lovin “achhun azanin rim taka thawk chungin kan ei zawk a ni,” a ti. Kristian tha tak angin kan lang a nih pawhin eibar zawnna kan kut a tlinloh a, kan thatchhiat chuan inennawn kan ngai tihna a ni.
- Hrisellohma leh vanduaina thil ni si lo, fuke kim leh hrisel Pathianin min pek hi kan hmang tangkai tur a ni.

Entrepreneurship nihphung

Entrepreneurship nihphung leh ziarang kan zir tawh a. Thil te thamte atanga lo zichhuak, lo arh zau zel tur a ni. Vawi leh khata hausak thatut lam a ni lo. A tahtawl te te-a thanglian tur a ni. Mahni mai eizawnna ni lovin midangte eizawnna siam thei tura ngelng het kalkawng a ni. Abrahama hnena Pathianin “Nang malsawmna ni ang che,” a tih anga midangte tana malsawmna nihna kawng chu entrepreneurship hi a ni. Pathianin min pek rilru leh taksa min pek a nihna ang taka hmang chhuak tura kan thawh hian malsawmna pawh kan dawng ngei dawn a ni.



Lesson 16
Dan leh hrai zawm makmawhte
(Legal formalities for setting up enterprises)



Industry/Enterprise/Firm tenau deuh pawh i din dawn a nih chuan heng a hnuia mite hi zawm ngei tum ang che.

- **Filing of Entrepreneurs Memorandum I & II:** District Industries Centre (DIC) hi District tinah a awm vek tura ngaih a ni a. Chutah chuan Entrepreneurs Memorandum hi ziah luh tur a ni. Form siamsa hmanga inziahluh theih a ni a, internet-ah pawh on-line-a inziahluh theih tura ngaih a ni. A tihdan chipchiar chu DIC-a thawkte'n an hrilhfiah vek thei reng che a ni.
- **No-Objection Certificate from Pollution Control Board:** Eng industry/enterprise pawh din dawn la, Mizoram State Pollution Control Board atangin an remtihna (No-Objection Certificate) lak ngei a ngai tih i hre dawn nia.
- **No-Objection Certificate from Urban/Rural Local Bodies:** Eng industry/enterprise pawh din dawn la, khawpui (urban) a awm i nih chuan Municipal Authority atangin emaw thingtlang (rural)-a awm i nih chuan Village Council hotute remtihna (No-Objection Certificate) lak ngei a ngai tih i hre bawk dawn nia.

- **Central Excise Registration:** Ram pawn lama thawnchhuah (export) tur industry/enterprise emaw i din dawn a nih chuan Central Excise Registration hi tih ngei ngei ngai tih hriat a tha hle.
- **Sales Tax Registration:** Eng industry/enterprise emaw i din dawn a nih chuan Sales Tax Registration hi tih ngei a tha hle. Kan unit a zirin tax lak ngaih lohna chi a nih pawhin Tax exemption Certificate hi DIC kaltlangin lak ngei a tha bawk. Chu chuan buaina lakah min chhanhim thei.
- **Food Processing Industry lam tan:** Thei leh thlai, ei tur hrim hrim sawngbawlna lam industry/enterprise te tan tih ngei ngei tur a awm. Food Safety and Standards Authority of India (FSSAI) hnuiah registration tih ngei ngei tur a ni. Heng bakah hian kan unit a zirin Fruits Products Order (FPO) te, Meat Food Products Control Order (MFPCO) te, Milk and Milk Products Order (MMPO) te leh Prevention of Food Adulteration Act hnuiah te pawh inziahluh a him fo.
- **NEIIPP Registration:** India sorkarin India hmarchhaka industry tenaute chawikanna atana policy a neih “North East India Investment Promotion Policy” hnuiaia inziahluh ngei a tha. DIC tin-ah hetiang hi tihttheih tura ngaih a ni. Heta inziak lutte tan hamthatna ‘Central Transport Subsidy’ te, ‘Central Capital Investment Subsidy’ te a dil theih avangin inziahluh ngei a tha.
- **Thildang:** Hnathawktu mi sawm (10) chin chunglam chhawr tur i nih chuan Indian Factories Act hnuiaia inziah luu ngei tur a ni. Chumi hnuiah chuan hnathawktute hamthatna atan Employees Provident Fund siamte, Insurance leh Payment of Wages Act hnuiaia inziahluhte a ngai. Mizoram sorkar Labour Department hnuiaia Shops and Establishment Act hnuiaia inziahluh pawh a ngai bawk ang.

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