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Title: Hunger relief, Economic Feasibility to Establish a Healthy, Sustainable and Community Kitchen

Authors: Peña-Montes de Oca, Adriana Isela, Pérez-Nuño, Maricela and Robles-Rarcia, Francisco J.

Universidad Tecnológica de Jalisco

0001-8220-3108 70757

Instituto Tecnológico Superior de Jalisco

985980

Universidad Alinnco

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ECORFAN-México, S.C.

Park Pedregal Business. 3580,

Anillo Perif., San Jerónimo

Aculco, Álvaro Obregón,

01900 Ciudad de México, CDMX,

Phone: +52 1 55 6159 2296

Skype: ecorfan-mexico.s.c.

E-mail: contacto@ecorfan.org

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Introduction

One of the UN indicators corresponds to eradicating hunger, in our country the key problem is the poor nutrition of families, the lack of time to prepare them, the high costs of prepared foods, the low quality in inputs, the interest of some chains that sell food, the lack of food culture and marketing of junk products, among other things, make nutrition in Mexico deficient, this causes serious health problems, malnutrition, poor performance in our activities.

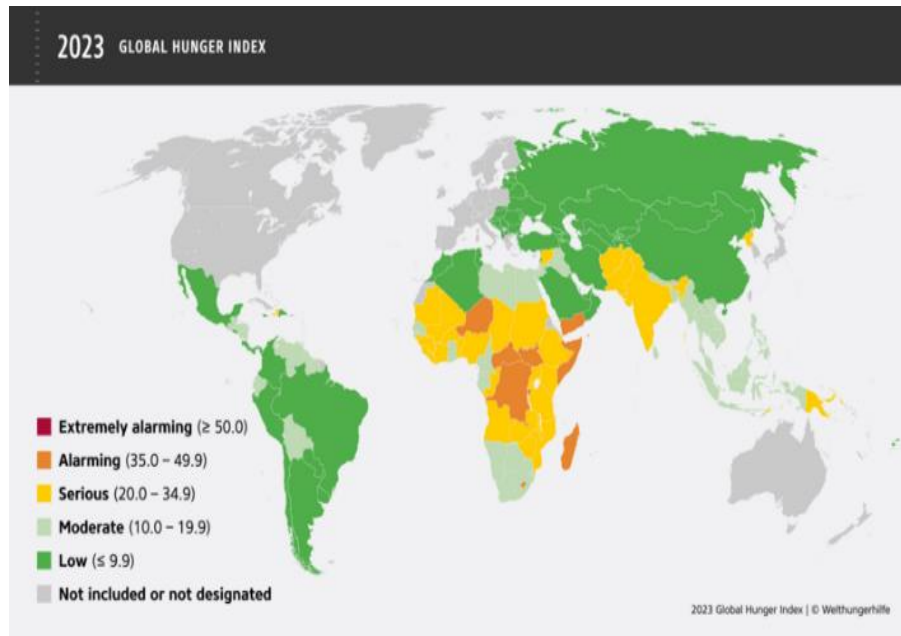
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Introduction

The advantages of fast food are: its low price, convenience, speed and the food usually tastes good, this in turn helps free up time for alternative and/or leisure activities. However, these foods can be high in fat, calories, and salt, contributing to long term health problems (Amestoy, 2005; Cárdenas Elizalde and col., 2014; Shamah-Levy and col., 2015).

Introduction

Thus the idea of the project was born derived from the situation of poverty and marginalization that one of the most vulnerable neighborhoods has, the Bugarvilias neighborhood in Zapotlanejo, which is close to the José Mario Molina Pasquel y Henríquez Technological Institute Zapotlanejo Academic Unit, which has families with economic difficulties, crime problems, a poor and marginalized environment is observed, the project is a strategy based on the PMBOK® methodology, where the aim is to study and analyze the economic part of a community kitchen that would initially serve 120 diners



World Hunger Map

An analysis of the Globalization of the Economy currently leads to ensuring that the economic, cultural and communications dominance by the North, considered rich, plunges the underdeveloped world into misery.

Multidimensional poverty, when their income is insufficient to acquire the goods and services. They are deficient in at least one of the following six indicators: educational lag, access to health services, access to social security quality and housing spaces basic services in housing. (IIEyDMZJ, 2018)

The **objective** is to develop a validated project plan with economic feasibility to establish a low-cost community kitchen in Zapotlanejo, Jalisco, a meeting place where people feel nourished and comforted.

Methodology

Project management involves the application of knowledge, skills, tools and techniques to meet established requirements. Creation of a schedule based on predictive and/or adaptive approaches. Establishment of the budget and reserve funds for contingencies and/or management uncertainties.

Methodology

The Project Plan is constituted by the following documents:

- Statement of the work to be done.
- Constitutive act of the project
- Methodological strategy
- Scope statement
- Work breakdown structure (WBS)
- Schedule
- Budget and cash flow
- Human resource required and its cost
- Risk plan
- Subsidiary plans for quality, communications, contracting and acquisitions.
- From the above, we will only emphasize the construction of the project's WBS, as the route to project success.

Results

The project is intended to be self-sustainable, promoting the formation of good habits, the use of good practices in cooking, responsibility and social leadership, so as to affirm the alternative nutritional offer and consequently achieve a positive impact with food and employment on the development of the population

INITIAL INVESTMENT					
CONCEPTO	YEARS V.U.	% ANUAL DEP.	M.O.I.	ANUAL DEP.	
PREMISES INSTALLATION COSTS					
Improvements to Leased Premises	20	5%	\$ 20,000.00	\$ 1,000.00	
MACHINERY AND INDUSTRIAL EQUIPMENT					
Industrial Kitchen Equipment	10	10%	\$ 150,000.00	\$ 15,000.00	
Tools Computer Equipment	10	10%	\$ 10,000.00	\$ 1,000.00	
COMPUTER EQUIPMENT					
Computers	3.33	30%	\$ 24,000.00	\$ 7,200.00	
Printers	3.33	30%	\$ 6,000.00	\$ 1,800.00	
DELIVERY TEAM					
Road	4	25%	\$ 100,000.00	\$ 25,000.00	
Motorcycles	4	25%	\$ 20,000.00	\$ 5,000.00	
FURNITURE AND EQUIPMENT					
Furniture	10	10%	\$ 5,000.00	\$ 500.00	
Office Furniture	10	10%	\$ 2,000.00	\$ 200.00	
TOTALS			\$ 337,000.00	\$ 56,700.00	
INITIAL INVESTMENT OF GOODS			\$ 5,000.00		
CONTRACTS AND DEPOSITS			\$ 10,180.00		
Electricity Contract				\$ 180.00	
Deposits in Guarantee				\$ 10,000.00	
PERMITS AND LICENSES			\$ 2,000.00		
Licences, Permits and Patents				\$ 2,000.00	
INTRODUCTORY ADVERTISING			\$ 1,000.00		
Advertising				\$ 500.00	
Promotion				\$ 500.00	
TOTAL INITIAL INVESTMENT			\$ 355,180.00		

Initial Investment

Source: Self Made

Results

Financial analysis helps us determine how feasible is economically speaking.

Cash Flow				
YEAR	2022	2023	2024	2025
Initial Balance	-	4,820.00	265,848.52	526,877.04
Cash Contributions	\$ 60,000.00	\$ -	\$ -	
Loan FOJAL	\$300,000.00		\$ -	
Cash Sales		\$3,426,000.00	\$3,426,000.00	\$3,426,000.00
Collections		\$ -		
Other Income		\$ -		
TOTAL INCOME	\$360,000.00	\$3,430,820.00	\$3,691,848.52	\$3,952,877.04
INITIAL INVESTMENT		\$3,426,000.00	\$3,426,000.00	\$3,426,000.00
Initial Investment	\$355,180.00			
Purchases		\$1,859,400.00	\$1,859,400.00	\$1,859,400.00
Administrative Salaries		\$ 240,000.00	\$ 240,000.00	\$ 240,000.00
Production and Distribution Salaries		\$ 480,000.00	\$ 480,000.00	\$ 480,000.00
Professional Fees		\$ 24,000.00	\$ 24,000.00	\$ 24,000.00
Advertising		\$ 2,400.00	\$ 2,400.00	\$ 2,400.00
Rental of Premises		\$ 60,000.00	\$ 60,000.00	\$ 60,000.00
Stationery		\$ 6,000.00	\$ 6,000.00	\$ 6,000.00
electricity		\$ 72,000.00	\$ 72,000.00	\$ 72,000.00
Gas		\$ 36,000.00	\$ 36,000.00	\$ 36,000.00
Phone		\$ 7,200.00	\$ 7,200.00	\$ 7,200.00
Water		\$ 2,400.00	\$ 2,400.00	\$ 2,400.00
Loan Repayment (Capital)		\$ 88,324.63	\$ 99,526.40	\$ 112,148.84
Interest Payment		\$ 31,246.85	\$ 20,045.08	\$ 7,422.64
Maintenance		\$ 6,000.00	\$ 6,000.00	\$ 6,000.00
Gasoline and Lubricants		\$ 72,000.00	\$ 72,000.00	\$ 72,000.00
Travel Expenses		\$ 24,000.00	\$ 24,000.00	\$ 24,000.00
Insurance and Finance		\$ 12,000.00	\$ 12,000.00	\$ 12,000.00
Gastronomic Uniforms		\$ 7,200.00	\$ 7,200.00	\$ 7,200.00
Nominal Taxes		\$ 124,800.00	\$ 124,800.00	\$ 124,800.00
Other Expenses		\$ 10,000.00	\$ 10,000.00	\$ 10,000.00
DEPRECIATION AND AMORTIZATION		\$ 56,700.00	\$ 56,700.00	\$ 56,700.00
AUTHORIZED DEDUCTIONS		\$3,133,346.85	\$3,122,145.08	\$3,109,522.64
Basis for Tax		\$ 292,653.15	\$ 303,854.92	\$ 316,477.36
ISR Taxes		\$ 87,795.94	\$ 91,156.48	\$ 94,943.21
TOTAL CASH EXPENSES	\$355,180.00	\$3,164,971.48	\$3,164,971.48	\$3,164,971.48
FINAL BALANCE CASH FLOW	\$ 4,820.00	\$ 265,848.52	\$ 526,877.04	\$ 787,905.56
NET CASH FLOW	\$ 4,820.00	\$ 261,028.52	\$ 261,028.52	\$ 261,028.52

The cash flow projection for 3 years considering care for 120 peoples would be

Results

ANNUAL SALES	FIXED COSTS	VARIABLE COSTS	RPU	VCPU	BREAK-EVEN POINT
\$ 900,000.00	\$ 334,662.04	\$ 432,000.00	\$ 643,580.86	12,871.62	BEAN
\$ 672,000.00	\$ 249,880.99	\$ 344,400.00	\$ 512,576.40	12,814.41	SOUP
\$1,080,000.00	\$ 401,594.45	\$ 534,600.00	\$ 795,236.54	7,952.37	STEW WITH MEAT
\$ 432,000.00	\$ 160,637.78	\$ 320,400.00	\$ 621,823.67	10,363.73	MEATLESS STEWS
\$ 342,000.00	\$ 127,171.58	\$ 228,000.00	\$ 381,514.73	25,434.32	WATER
\$3,426,000.00					
	\$1,273,946.85	\$1,859,400.00	\$2,954,732.19	69,436.44	

Break even Point

Year	2023	2024	2025
st=	\$ 261,028.52	\$ 261,028.52	\$ 261,028.52
ANV	\$602,796.16	NPV	\$ 247,616.16
1.-	$1/(1.143177)^1$	0.87476	\$ 228,336.05
2.-	$1/(1.143177)^2$	0.76520	\$ 199,738.09
3.-	$1/(1.143177)^3$	0.66936	\$ 174,721.98
			\$ 602,796.12
		- So=	\$ 355,180.00
		NPV=	\$ 247,616.12

Net Present Value

	INCOME SUM	\$ 10,278,000.00	
Divided by:	SUM OF EXPENSES	\$ 9,494,914.44	
Equals:	I/E	1.082474209	
Minus:	UNIT	1	
Equals:	RESULT	0.082474209	
Divided by:	n (years)	3	
Equals:	IRR Approximate	0.027	
		2.7%	
CASH FLOW			
2022	2023	2024	2025
-355180.00	261028.52	261028.52	261028.52
IRR=	53%		

Internal Rate for Return

Results

A positive NPV indicate that the project can generate a return suitable and could therefore be considered viable (Pascual, Padilla and Evans, 2013;Pantoja de Paz, 2018)

From the calculation described above, obtaining a positive Net Present Value and Internal Rate of Return of 53 %, underline the importance of a rigorous financial evaluation to base decisions and ensure long-term economic sustainability

As a result of Risk Management, changes in legislation and granting of support are at a very serious risk level, followed by failures in energy distribution and failure in assigned technological equipment.

Conclusions

The study demonstrates the importance of diagnostic work, planning the use of indicators of financial instruments that allow assessing the interactions of variables and the use of technologies in response to societal needs.

As future lines of research, it is proposed to evaluate various forms of organization and administration of resources of community kitchens, issues related to the support, monitoring and/or compliance with the technical criteria for alignment, self-management, transparency mechanisms, effective and relevant accountability, measurement of the level of satisfaction, which allows its evolution in the development of continuous improvement, in order to avoid dependence on social programs.

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