



NATIONAL FEDERATION OF COOPERATIVE SUGAR FACTORIES LTD.

राष्ट्रीय सहकारी शक्कर कारखाना संघ लिमिटेड

Ansal Plaza, Block-C, 2nd Floor, August Kranti Marg, New Delhi - 110049 (India)



NFCSF(18) / EA / 2023-24

Date: 23.09.2024

To

Managing Director
All Cooperative Sugar Factories

Subject: Invitation of application for 'Efficiency Awards - 2023-24' by the National Federation of Cooperative Sugar Factories Ltd.

Dear Sir/Madam,

Since its Silver Jubilee year in 1985, the National Federation of Cooperative Sugar Factories Ltd. (NFCSF) has been recognizing the top-performing member cooperative sugar mills with annual efficiency awards. These awards aim to promote enhanced efficiency and foster a spirit of friendly competition among our member cooperative sugar mills.

2. NFCSF is pleased to invite applications for the 'Efficiency Awards - 2023-24' in the following categories:

1. Cane Development Award
2. Technical Efficiency Award
3. Financial Management Award
4. Highest Cane Crushing Award
5. Highest Sugar Recovery Award
6. Maximum Sugar Export Award

3. Further, based on the performance in the categories of Financial Management, Technical Efficiency and Cane Development one sugar factory each in High Recovery Zone and Other Recovery Zone shall be considered for 'Overall Best Cooperative Sugar Factory Award'.

4. In honour of the yeomen services rendered by Late Shri Vasantdada Patil, One overall best performing cooperative sugar factory in the country shall be awarded 'Vasantdada Patil Award for Best Cooperative Sugar Factory'.



NATIONAL FEDERATION OF COOPERATIVE SUGAR FACTORIES LTD.

राष्ट्रीय सहकारी शक्कर कारखाना संघ लिमिटेड

Ansal Plaza, Block-C, 2nd Floor, August Kranti Marg, New Delhi - 110049 (India)



- 2 -

5. Enclosed with this letter are the details of the award scheme, the criteria for evaluation, and formats for submission of applications (Annexures A to I).

6. Please submit applications for efficiency awards complete in all respects along with all required documents latest by **30th October 2024**. The awards ceremony is planned for December 2024. Given the timeline, we request that you may send a hard copy of your applications to reach NFCSF by the deadline. Additionally, please email a soft copy of your applications to nfcsf@yahoo.co.in and nfcsfco@gmail.com Mr. Girish Batra, Consultant Coordination be contacted on 9811916070 for any further queries or assistance.

We shall be thankful for an early action in the matter.

Yours faithfully,

P P Naiknavare
(Prakash Naiknavare) 23/09
Managing Director

Encl.: Annexure A to I

Copy to :-

Managing Director
All State Cooperative Federations

Scheme for distribution of Efficiency Awards for the year 2023-24

1. Only those factories who have submitted application in the prescribed format will be considered eligible for participation.
2. The cooperative sugar factories, which are having any dues to NFCSF, will not be considered for awards. The applications shall be accompanied with 'No Dues Certificate' obtained from NFCSF.
3. The factories have been categorized in two zones namely (a) High Recovery Area (HRA) having Sugar recovery 10% and above and (b) Other Recovery Area (ORA) i.e. recovery below 10%. The States falling under these two categories are as under:-

a. High Recovery Area (HRA) - South Gujarat, Maharashtra and Karnataka.

[Note: South Gujarat comprises districts of Surat, Valsad, Bharuch and Narmada in Gujarat State].

b. Other Recovery Area (ORA) - Areas other than those specified at (a) above.

4. If the actual installed capacity of the sugar mill is more than the licensed capacity, the actual installed capacity shall be reckoned for arriving at normative capacity. Submission of Form I (1) is essential. Similarly, for consideration of Cane Development Awards, normative capacity arrived at based on actual installed capacity shall be considered. Applications without copies of Form I (1) and RT 8 (C) shall not be considered for award under 'Technical Efficiency Category'.
5. No factory shall be eligible for more than one award in a particular year. In case, a factory is found eligible awards in for more than onecategory, the sugar factory shall be considered for award in only one category as per the recommendation of Selection Committee.
6. For evaluation of overall performance sugar factory weightage for the marks obtained in various categories is given as under:

a.	Financial Management-	40%
b.	Cane Development -	30%
c.	Technical Efficiency -	<u>30%</u>
		<u>100%</u>

7. Evaluation of financial performance shall be based on the figures indicated in the audited Balance Sheet and Profit & Loss Account of the sugar factory. Therefore, duly attested copies of previous two years' audited balance sheets and Profit & Loss Statements shall be furnished with the application for award under 'Finance Category'. Applications without audited accounts shall not be considered.

8. The number of awards in each category shall be as under:

Sl. No.	Category of award	High recovery area	Other recovery area
1	Financial Management	3	3
2	Technical Efficiency	3	3
3	Cane Development	3	3
4	Highest Cane Crushing	1	1
5	Highest Sugar Recovery	1	1
6	Maximum Sugar Export	2	
7	Overall Best Performance	1	1
8	Vasantdada Patil Award for the Best Cooperative Sugar Factory on all India basis	1	

ANNEXURE-B**CANE DEVELOPMENT AWARD**

S. No	PARAMETERS	MARKS
1.	Total Cane Crushed (Tones)	25
2.	Cane Production Data:	10
i.	Total area under plant cane in the factory zone (ha.)	
ii.	Total area under ratoon cane in the factory zone (ha.)	
iii.	Total area under sugar cane (Plant + Ratoon) (ha.)	
iv.	Total production of cane (plant + Ratoon) (Tones)	
v.	Average yield of plant crop per ha. (Tones)	
vi.	Average yield of ratoon crop per ha. (Tones)	
3.	Quality of Cane	20
i.	Pol % cane	
ii.	Pol % cane during last two seasons	
4.	Varietal Effect	20
i.	Pol % cane up to end of December	
ii.	Average Pol % cane up to December during last two seasons.	
iii.	Recovery % cane up to January.	
5.	Qualitative Improvement Activities Percentage of seed procured from Research Organizations (Enclose certificate of the Research Organizations. No certificate means, no marks).	10
6.	Amount spent by the factory for different activities such as soil testing, plant protection measures, water harvesting and water conservation (Drip & Sprinkler etc), varietal improvement & its impact.	10
7	Details of extension & survey work done by the sugar factory for development of cane.	
i	Number of Kisan Melas, Seminars, Kisan Goshthis and survey carried out for insects, pests and diseases etc. Mention amount spent during 2022-23 and 2023-24.	5
Total		100

TECHNICAL EFFICIENCY AWARD

Sl. No.	PARAMETER	MARKS
1	<p>Capacity utilization</p> $\frac{\text{Total quantity of cane crushed during crushing season} \times 100}{\text{Normative crushing capacity} \times \text{Available days}}$ <p>Available days = $\frac{\text{Total hrs. Crushing} + \text{Total hrs. lost}}{24}$</p>	10
2	<p>Total sugar losses % cane</p> <p>a) Sugar loss in bagasse</p> <p>b) Sugar loss in final molasses / Sugar loss in B-Heavy molasses</p> <p>c) Sugar loss in press mud</p> <p>d) Unknown sugar loss</p> <p>e) Total sugar losses % cane</p>	10
3	<p>Mill house performance</p> <p>Juice Extraction, Fibre % cane RME (Mittal)</p>	5
4	<p>Boiler performance</p> <p>a) Boiler efficiency using the basic efficiency formula- $\eta = (\text{Energy output}) / (\text{Energy input}) \times 100$</p> <p>b) Moisture % bagasse</p> <p>c) Steam Fuel Ratio</p> <p>d) Temperature of Flue Gas</p>	10
5	<p>Stores used</p> <p>a) Lime % cane</p> <p>b) Process, Spray pond & ETP etc.</p> <p>c) Sulphur % cane</p> <p>d) Lubricants consumption in kg/ton cane crushed</p>	5

6	Boiling house performance a) Reduced boiling house recovery (RBHR) (G.R.) with F.M. / B- Heavy b) Reduced overall recovery RBHR (GR) x RME (Mittal)	5
7	Steam % cane Steam % cane	10
8	Down time a) Including general cleaning b) Excluding general cleaning	5
9	Sugar quality (Grade wise) a) Color IU (GS-9 method) (Please enclose the certificate from recognized laboratory) b) Refinery section if any with certificate of sugar produced	5
10	Pollution Control: Effluent treatment plant (A) Waste water management i) Quantity of effluent water discharged litre/tonne of cane crushed (with documentary proof attested by pollution control board) ii) Installation of Online Monitoring System iii) Analysis of discharged water analysis such as pH, COD, BOD etc. (Attach certificate from pollution control board authorized laboratories) (B) Boiler Emission control i) Installation of Online Monitoring System ii) Particulate matter (analysis report certified by the pollution control board)	10
11.	Energy conservation a) Water consumption per ton of cane crushed (attach certificate of authenticity) b) Power consumption per ton of cane crushed (attach certificate of authenticity) c) Adoption of atomization (Enclose atomization equipment installed) NOTE: Adoption of value addition, technological up gradation carries	10

	additional weightage of marks as decided by the committee.	
12.	<p>Value addition</p> <p>i) Power generation/ton of cane crushed (Unit / ton of cane exported to the grid / third party sale for cogeneration unit only) and utilized for other downstream industries. (5 Marks)</p> <p>ii) Distillery ZLD/ CPCB Norms – production capacity</p> <p>a. Installation of distillery – (2 Marks)</p> <p>b. Capacity Utilization – (3 Marks)</p> <ol style="list-style-type: none"> 1. 100 % and above - 3 2. 90 % to 100 % - 2 3. 80 % to 90 % - 1 4. Below 80 % - 0 <p>(Self-certified documents to be attached)</p> <p>iii) Effluent Disposal System- (5 Marks)</p> <p>a) Bio Methanation + Dryer / Incineration Boiler +PDM - 5</p> <p>b) Bio Methanation + Bio-Compost / Incineration Boiler -3</p> <p>iii) Documents to be submitted for verification :-</p> <p>A separate sheet to be submitted containing all the details</p>	15
	Total marks	100

ANNEXURE-D

FINANCIAL MANAGEMENT AWARD

Sl. No	Parameters	Marks																				
1	<p>Surplus fund available for Utilization (SFUI)</p> <p>SFUI = SFU/FRP x 100</p> <p>SFU : Surplus fund available for utilization (in Rs. Per tonne) including purchase tax, cess, harvesting and transport charges, if any, for the financial year 2022-23</p> <p>FRP : Fair & remunerative Cane price (in Rs. Per tonne) of the particular factory for the year as notified by the Central Govt. for the months from April 2022 to March 2023</p>	25																				
2	<p>Cash Conversion Cost Index (CCI)</p> <p>$CCI = \frac{CCC}{SP}$</p> <p>CCC: Cash Conversion cost for the financial year 2022-23</p> <p>SP: Net sugar produced in quintals in the financial Year 2022-23</p> <table><tr><th>CASH CONVERSION COST</th><th>Rs. in lakhs</th></tr><tr><td>i. Fuel, oil and electricity</td><td></td></tr><tr><td>ii. Consumables & chemicals</td><td></td></tr><tr><td>iii. Packings</td><td></td></tr><tr><td>iv. Salaries & wages</td><td></td></tr><tr><td>v. Repairs and maintenance</td><td></td></tr><tr><td>vi. Overheads including administrative & selling expenses</td><td></td></tr><tr><td>i. Interest on loans</td><td></td></tr><tr><td>Cane development expenses</td><td></td></tr><tr><td><u>Sub total</u></td><td></td></tr></table>	CASH CONVERSION COST	Rs. in lakhs	i. Fuel, oil and electricity		ii. Consumables & chemicals		iii. Packings		iv. Salaries & wages		v. Repairs and maintenance		vi. Overheads including administrative & selling expenses		i. Interest on loans		Cane development expenses		<u>Sub total</u>		25
CASH CONVERSION COST	Rs. in lakhs																					
i. Fuel, oil and electricity																						
ii. Consumables & chemicals																						
iii. Packings																						
iv. Salaries & wages																						
v. Repairs and maintenance																						
vi. Overheads including administrative & selling expenses																						
i. Interest on loans																						
Cane development expenses																						
<u>Sub total</u>																						
3	<p>Net worth Index (NWI)</p> <p>$NWI = \frac{NW}{SC} \times 100$</p> <p>NW : Net worth as on 31-3-2023</p> <p>SC : Share capital & NRD as on 31-3-2023</p>	10																				

	<p>Net Worth as on 31-3-2023</p> <p style="text-align: right;">Rs. In Lacs</p> <p>i. SHARE CAPITAL ii. RESERVES & SURPLUS iii. <u>ACCUMULATED PROFITS/ LOSSES</u> Net Worth (i+ii+iii)</p> <p>Note:</p> <p>i. Share capital includes share suspense duly paid.</p> <p>ii. Reserve and surplus includes reserves created out of Profits' only and excluding depreciation fund / revaluation reserve / subsidy from Govt. etc.</p> <p>iii. In case, net worth is negative it should be shown as (-).</p>	
	<p>4. Current Ratio (CR)</p> <p>CR: $\frac{CA}{CL}$</p> <p>CA : Current Assets - include inventory of spares & stores, consumables, chemicals, finished stock, debtor, receivables, cash & bank balance and deposits etc. as on 31-3-2023.</p> <p>CL : Current Liabilities include creditors, outstanding payment, working capital loan, interest payable, cane arrears and other provisions etc. as on 31-3-2023.</p>	15
	<p>5. Cash Profit turnover Index (CPT)</p> <p>CPT = $\frac{\text{Cash Profit}}{\text{Total Income}} \times 100$</p> <p>Cash Profit = Net Profit plus Depreciation</p> <p>Total Income = Total Sales + Other Income + Increase/ Decrease in stock</p>	25
	Total	100

Note:

Applications without audited balance sheet and Profit & Loss accounts for the year 2022-23 shall not be considered for award under financial award.

ANNEXURE - E

PROFORMA FOR FURNISHING GENERAL INFORMATION

General information in this format is to be furnished by sugar mills applying for efficiency awards in the categories of Sugar Cane Development, Technical Efficiency and Financial Management for the year 2023-24.

PART – I GENERAL

1. Name of factory

2. i) Address

ii) Pin Code

iii) Telephone No. with STD Code

iv) E-mail Address

i. Industrial License No./IEM No.

ii. Factory Code No. for levy sugar

iii. Factory's short name for levy sugar

3. Date of commissioning of the factory

4. Licensed capacity -TCD

5. Installed capacity -TCD

6. List of Plant and Machinery added over and above the machinery listed in Govt. of India's standard specification for sanctioned licensed capacity.

7. **Dues of NFCSF due up to 31-03-2024**

Paid/Not Paid

(No Due Certificate from NFCSF to be attached)

8. Date of start of crushing season

9. Date of close of crushing season

10. Gross duration of season (Gross days)

11. a) Actual hours of crushing

b) Actual number of days of crushing

(Total Hrs. crushing)

24

12. Contact Person Details :

a) Name

b) Designation

c) Mobile Number

Foot Note for Part I – (General)

1. **Certificate from National Federation to be attached mentioning that the dues of National Federation due up to 31-03-2024 have been paid and there are no dues against the factory.**
2. Applications for efficiency awards under the categories (i) Cane Development, (ii) Technical Efficiency and (iii) Financial Management are to be furnished in the formats given at **Annexure-F, Annexure –G and Annexure- H** respectively.

ANNEXURE - F
PART – II CANE DEVELOPMENT AWARD

Sl. No.	Particulars	2023-24	2022-23
1	Total cane crushed (Tones)		
2	<p>Cane Production Data</p> <p>i. Total area under plant crop in the factory zone (Ha.)</p> <p>ii. Total area under ratoon crop in the factory zone (Ha.)</p> <p>iii. Total area under sugar cane crop (Plant + Ratoon) (Ha)</p> <p>iv. Total production of cane (plant + ratoon) (tonnes)</p> <p>v. Average yield of plant crop per Ha. (tones)</p> <p>vi. Average yield of ratoon crop per Ha. (tonnes)</p>		
3	<p>Quality of Cane</p> <p>i. Pol % Cane</p> <p>ii. Average Pol % cane during last two seasons</p> <p>iii. Rise in Pol % cane during current season over the average of last season</p>		
4	<p>Varietal effect</p> <p>i) Pol % cane up to end of December</p> <p>ii) Average Pol % cane up to December during last two seasons</p> <p>iii) Rise in Pol % cane up to December during current season over the average of last season (i–ii) on account of increase in early maturing varieties.</p> <p>iv) R ecovery %cane up to January</p>		
5	<p>Qualitative Improvement Activities</p> <p>Percentage of seed procured from Research Organizations (Enclose certificate of the Research Organizations) No certificate means, no marks</p>		

6	Amount spent by the factory for different activities such as soil testing, plant protection measures, water harvesting and water conservation (Drip & Sprinkler etc), varietal improvement & its impact.		
7	<p>Details of extension & survey work done by the sugar factory for development of cane.</p> <p>i. Number of Kisan Melas, Seminars, Kisan Goshthis and survey carried out for insects, pests and diseases etc. Mention amount spent during 2022-23 and 2023-24</p>		

Foot Note for Part-II (Cane Development Work)

1. Please attach copy of RT 8(c) for the current season.
2. Please attach copies of RT 7(c) for the month of December for current season and last season.
3. Please enclose details for parameter Nos. 2, 5, 6 & 7 separately duly certified by the Managing Director / Chief Executive Officer of the factory.

PART – III TECHNICAL EFFICIENCY

Sl. No	Particulars	2023-24	2022-23
1.	<p><u>Capacity utilization</u></p> <p>$\frac{\text{Total quantity of cane crushed} \times 100}{\text{Available days} \times \text{Normative crushing capacity}}$</p> <p>Available days :</p> <p>$\frac{\text{Actual hours crushing} + \text{Total hours lost}}{24}$</p> <p><u>Documents to be submitted for verification:</u></p> <ol style="list-style-type: none"> 1. Latest addition of Equipments in the previous season. 2. Revised Form I (1) - Schedule of Machinery (No Marks will be provided if the latest Form – I(1) is not submitted.) <ol style="list-style-type: none"> a. Mill Size with Power rating b. Boiler (TPH) & Power turbine capacity (MW) c. Steam Pressure & Temperature d. Evaporator capacity e. Pan capacity f. Centrifugal capacity 3. Maximum cane crushed for continuous 05 days with DMR of the same during the previous season 		
2.	<p>Total sugar losses % cane</p> <ol style="list-style-type: none"> a. Sugar loss in bagasse b. Sugar loss in final molasses// Sugar loss in B-Heavy molasses c. Sugar loss in press mud d. Unknown sugar losses e. Total sugar losses % cane <p>Documents to be submitted for verification - RT 8 C</p>		

Sl. No	Particulars	2023-24	2022-23
3.	Mill house performance RME (Mittal) $1 - \frac{0.125 (1-e)}{F}$ Documents to be submitted for verification :- RT 8 C		
4.	Boiler performance a. Method to calculate boiler efficiency by using the basic efficiency formula- $\eta = (\text{Energy output}) / (\text{Energy input}) \times 100$ In order to calculate boiler efficiency by this method, we divide the total energy output of a boiler by total energy input given to the boiler, multiplied by hundred. Calculation of direct efficiency- $E = [Q (H-h) / q * GCV] * 100$ Where, Q= Quantity of steam generated (kg/hr) H= Enthalpy of steam (Kcal/kg) h= Enthalpy of water (kcal/kg) q= Quantity of bagasse (Kgs) GCV= Gross calorific value of the fuel. b) Moisture % bagasse c) Steam Fuel Ratio d) Temperature of Flue Gas Documents to be submitted for verification :- Calculation Sheet for Boiler Performance		
5.	Stores used a. Lime % cane b. Process, Spray pond & ETP etc. c. Sulphur % cane Lubricants consumption in kg/ton cane crushed Documents to be submitted for verification :- RT 8 C		
6.	Boiling house performance a. Reduced boiling house recovery (RBHR - G.R.) b. Reduced overall recovery (RBHR -G.R.) x RME) (Mittal)		

Sl. No	Particulars	2023-24	2022-23
	Documents to be submitted for verification :- RT 8 C		
7.	Steam % cane a. Steam % cane Documents to be submitted for verification :- a) Steam Flow meter reading as recorded in the integrated reading in the log book, to be submitted (Photo proof) OR b) Theoretical calculations to be submitted		
8.	Down time i Including general cleaning ii Excluding general cleaning Documents to be submitted for verification :- RT 8 C		
9.	Sugar quality (Grade wise) Color IU (GS-9 method) (Please enclose the certificate from recognized laboratory) Refinery section if any with certificate of sugar produced Documents to be submitted for verification :- Five Certificates from recognized laboratories to be provided (Minimum)		
10.	Effluent treatment plant a) Waste water management i) Quantity of effluent water discharged litre/ tonne cane crushed (with documentary proof attested by pollution control board) ii) Installation of Online Monitoring System iii) Analysis of waste water such as pH, COD, BOD (Attach certificate from pollution control board/ authorized laboratories)		

Sl. No	Particulars	2023-24	2022-23
	<p>c) Emission control</p> <p>i) Installation of Online Monitoring System</p> <p>ii) Particulate matter (analysis report certified by the pollution control board / authorized firm)</p> <p>Documents to be submitted for verification :-</p> <p>a. SPCB - Consent to Operate certificate to be Submitted</p> <p>b. Three Certificates from SPCB to be provided (Minimum) for waste water management</p> <p>c. Three certificates from SPCB to be provided (Minimum) for Boiler emission control</p>		
11.	<p>Energy conservation</p> <p>a) Water conservation/ ton cane crushed (attach certificate of authenticity).</p> <p>b) Power conservation/ ton cane crushed (attach certificate of authenticity).</p> <p>c) Atomization specified areas and percentage of atomization.</p> <p>Documents to be submitted for verification :-</p> <p>A) Water Consumption</p> <p>a) Water flow meter reading with Photo Proof & certificate of authenticity to be attached</p> <p>b) One page write up of water conservation done in factory to be provided</p> <p>B) Power Consumption</p> <p>a) Steam/Electric driven (certificate of authenticity to be attached)</p> <p>C) Adoption of Plant Automation</p> <p>a) One page write up of Plant automation to be submitted</p>		
12.	<p>Value addition</p> <p>i. Power generation/ton of cane crushed (Unit / ton of cane exported to the grid / third party sale for cogeneration unit only) and utilized for other downstream industries. (5 Marks)</p>		

Sl. No	Particulars	2023-24	2022-23
	<p>ii. Distillery ZLD/ CPCB Norms – production capacity</p> <p>a) Installation of distillery</p> <p>b) Capacity Utilization</p> <ol style="list-style-type: none"> 1. 100 % and above 2. 90 % to 100 % 3. 80 % to 90 % 4. Below 80 % <p>(Self-certified documents to be attached)</p> <p>iii Effluent Disposal System</p> <p>a. Bio Methanation + Dryer / Incineration Boiler +PDM</p> <p>or</p> <p>b. Bio Methanation + Bio-Compost / Incineration Boiler</p> <p>Documents to be submitted for verification :-</p> <p>A separate sheet to be submitted containing all the details</p>		

Foot Note for Part – III (Technical Efficiency)

Copies of Form I(1) for the season 2023-24 giving details of Plant & Machinery installed and copy of RT 8(C) for the year 2023-24 are to be enclosed for evaluation of normative capacity of plant, Technical parameters etc. Applications of the factories which do not furnish the same shall not be considered for award.

PART- IV FINANCIAL MANAGEMENT AWARD

1. Name of the factory

2. a) Total Cane crushed during Financial Year

	Tons
1.04.2022 to 30.9.2022	
1.10.2022 to 31.3.2023	
Total	

c) Net sugar produced during financial year

	Qtls
1.04.2022 to 30.9.2022	
1.10.2022 to 31.3.2023	
Total	

d) Sugar recovery (%) during the sugar seasons

	%ge
Sugar season 2021-22	
Sugar season 2022-23	

d) Total Quantity of sugar sold during financial year 2022-23

3. Surplus Funds available for Utilization for cane payment (SFU)

a) Total Cane crushed during Financial Year

	Tons
1.04.2022 to 30.9.2022	
1.10.2022 to 31.3.2023	
Total	

b) All receipts (including adjustment of stocks of finished goods) for the financial year 2022-2023

c) All expenses for the financial year 2022-23 except cane price including cess, harvesting and transport charges, if any and

interest on term loan taken for establishment of sugar unit or its expansion. Depreciation is to be recast on reducing balance of assets at the end of the previous year as under;

Civil works + building

10% Plant & Machinery and other assets

15% (Please attach statement of calculations)

- d) Surplus fund available for utilization (in Rs. per tonne) for the financial year 2022-23 (SFU)

$$\text{i.e. } \frac{3b-3c}{3a} = \text{SFU}$$

4. **Cash Conversion Cost Index (CCI)**

a) CASH CONVERSION COST	Rs. in lakhs
i Fuel, oil and electricity	
ii Consumables & chemicals	
iii Packings	
iv Salaries & wages	
v Repairs and maintenance	
vi Overheads including administrative & selling expenses	
vii Interest on loans	
viii Cane development expenses	
<u>Sub total</u>	

- b) **SP: Net sugar produced in quintals in the Financial year 2022-23.**

c) $\text{CCI} = \frac{\text{CCC}}{\text{SP}}$

5. **Net Worth Index (NWI)**

- a) NW = Net Worth as on 31-03-2023

SC = Share Capital including NRD as on 31.3.2023

Particulars as on 31.03.2023	Rs in lakhs
i) Share capital	
ii) Reserves and surplus	
iii) Accumulated profits/losses	
Net Worth (NW) =(i+ii+iii)	

$$b) \quad NWI = \frac{NW}{SC} \times 100$$

6. Current Ratio (CR)

- i) CA = Current Assets include inventory, spares & stores, consumables, chemicals, finished stocks, debtors, receivables, cash and bank balance, bank deposits etc as on 31.03.2023
- ii) CL = Current Liabilities include creditors, working capital loan outstanding payments, interest and instalments, cane arrears and other provisions etc. as on 31.03.2023
- iii) $CR = \frac{CA}{CL}$

6. Cash Profit Turnover Index (CPT)

$$CPT = \frac{\text{Cash Profit}}{\text{Total Income}} \times 100$$

$$\text{Cash Profit} = \text{Net Profit plus Depreciation}$$

$$\text{Total Income} = \text{Total Sales} + \text{Other Income} \pm \text{Increase/ Decrease in stock}$$

Foot Note: For Part IV (Financial Management):

1. Please enclose audited Profit & Loss Accounts for the years 2021-22 & 2022-23 and audited balance sheets as on 31.3.2022 and 31.3.2023 along with the schedules to the financial statements.
2. Please enclose cost of Production Statement in the enclosed proforma for financial year 2022-2023.
3. Please attach a copy of FRP order for the seasons 2021-22 & 2022-23.

4. Applications without the audited profit & Loss accounts and Balance sheets along with the schedules (including depreciation chart) shall not be considered.
5. In addition to furnishing the hard copy of the details in the format at Annexure – H and cost of production statement, it is requested that soft copies of the same in excel sheet may be sent by e-mail to nfcsf@yahoo.co.in

COST OF PRODUCTION STATEMENT FORMAT

(All physical and financial figures be related to the Financial year 01-04-2022 to 31-03.2023)

PHYSICAL PARAMETERS

Installed Capacity (Tcd)	
Total Cane Crushed (Lt)	
Net Sugar Produced (Qtls)	
DURATION (1-4-2022 TO 31-3-2023) No. Of Days	

INCOME

Particulars	Rs. in lakhs
Sales excluding GST	
Incentive	
Increase (+)/ Decrease (-) in closing stock	
Other Income	
Total	

EXPENSES

Sl. No.	Particulars	Rs. in lakhs
1	<u>Cane Cost</u>	
	Cane Price Paid	
	Harvesting/Transport	
	Taxes & Levies	
	Commission & Incidental Cane Expenses	
	Sub total (Cane cost)	
2	<u>Cash Conversion Cost</u>	

	Cane Development	
	Fuel, Oil And Electricity	
	Consumables & Chemicals	
	Packings	
	Salaries & Wages	
	Repairs & Maintenance	
	Overheads Including Insurance & Selling.Exp.	
	Sub total (Cash Conversion Cost)	
3	Depreciation	
4	<u>Financial Expenses</u>	
	Interest On Working Capital (CC)	
	Interest On Term Loan	
	Interest On Others	
	Sub total (Financial expenses)	
5	Cost of Production (1+2+3+4)	
6	Profit/Loss For Financial Year (Income – Expenses)	
7	Provision For Income Tax	
8	Net Profit/Loss (6-7)	

NOTE: Figures are to be given in absolute terms duly reconciled with Profit & Loss Account.

Data on Sugar Exported

Please furnish quantity of sugar exported by your sugar factory during the financial year 2023-24 i.e from 1st April 2023 to 31st March 2024 in the following format.

Name of the factory :

Address :

1. Sugar Export

Type of sugar	Metric Tonnes
a) Raw Sugar	
b) White Sugar	
c) Refined Sugar	
d) Organic Sugar	
Total	