CHAPTER - III
CO-OPERATIVE SUGAR MILL IN DHARMAPURI DISTRICT

3.0 INTRODUCTION

In Tamilnadu, there are 16 Co-operative sugar mills at present. The Dharmapuri District Co-operative Sugar Mills Limited Palacode is one of them. The area of operations in this mill is contained to the entire Dharmapuri District because there are only two Co-operative Sugar Mills functioning at present in this district. It covers more than 595 villages. The district is a continuation of the Karnataka State on Northern side and Andrapradesh on the North-East side. The average M.S.L ranges from 1700ft to 3000ft. whereby this elevation in conducive for high recovery. This district is traditionally a Jaggery manufacturing area. Formerly the entire cane grown was used to Jaggery manufacturing and a small quantity of Khandasari sugars. But after the establishment of Co-operative Sugar Mill, majority of the cane growers began to supply their cane to the mill. It had its trial crushing in 1971-72.

3.1 CO-OPERATIVE SUGAR MILL AND CANE DEVELOPMENT ACTIVITIES

The Co-operative sugar factories have developed healthy relations with their grower members by proving various services and facilities. The efficiency of working of the sugar mill can be measured by the extent of benefits derived by the member-growers from the mill. In order to increase
the area under sugarcane cultivation as well as improve the relationship with the members, the sugar mill has undertaken various cane development activities and provided various services at different stages to the cane growers in this district. These are as follows

3.2 SERVICES DURING PRODUCTION

3.2.1 LOANS AND SUBSIDIES - CROP LOAN

The sugar mill was providing crop loan facilities to the needy member growers since 1971 to take up the cane cultivation without any difficulty. This production loan was arranged by the mill through Co-operative Central Bank and nationalized banks at the rate of Rs.1400 per acre. The loan amount had to be recovered by the mill when the members marketed their cane to the mill from their cane proceeds at the time of cane supply to the mill.

3.2.2 CROP BANK DEVELOPMENT LOAN

In Dharmapuri District almost all the area under cane is being cultivated with the help of the well water. So during the summer months, the crops are withering for want of sufficient irrigation. In order to save the crops during the summer months the mill disbursed crop development loan to desilt the wells and also to deepen the well to some extent. The scale of finance is at the rate of Rs.500 per acre of cane raised and registered with the mill subject to a maximum of Rs.2000 per individual.
3.3 SUPPLIES AND SERVICES

3.3.1 NURSERY PROGRAMME

In the early stage CO.419 had been the only variety in this area. The sugar mill has introduced high yielding and high quality cane like CO.6304, CO.62175, CO.853 and CO.62198 for improving the yield and quality of the cane in the area. There is a linking on the part of the cane growers to cultivate CO.6304 and CO.62175 in large scale. At present the mill is adopting three-tier nursery programme by which the mill raised foundation seed in the mills cane farm and distributed to the cane growers for raising primary nurseries and then secondary nurseries.

3.3.2 SEEDS SUPPLY

From the start of the mill, the cane department was supplying healthy improved new varieties of seed materials from the young and healthy nursery crops aged between 7 to 9 months that too on credit to facilitate the cane growers to get good germination and thereby good fields.

3.3.3 PLANT PROTECTION MEASURES

The sugar mill was supplying pesticides and fungicides at 50% concession rate to the cane growers for application and spraying as and when the crop is affected either by disease or pests. The mill supplied the chemicals at 50% cost that too on credit and recovered the cost at the time of cane supply.

3.3.4 SUPPLY OF DEEPENING MACHINES

The mill supplied rock blasting units and boring units to the members on hire basis for deepening of existing wells. so for the mill bored to a tune
of Rs.1.74 lakhs in 195 wells. In addition the mill also supplied iron ploughs
to members on credit to plough the lands deeper and also ridge plough for
taking up ridges at lower cost.

3.3.5 SUPPLY OF CEMENT PIPES

Since the area is having steep ups and downs most of the members are having wells in the downs. To make the members to take up the cane cultivation in the upper level lands, the mill supplied cement pipe on no loss no profit basis to enable the members to take water from down to higher level lands for cane cultivation. So far the mill supplies 3313 number of 9'pipes and 10,757 number of 6’cement pipes to its cane owers to a value of Rs.64,784.

3.3.6 IMPROVE THE TRANSPORT AND COMMUNICATION FACILITIES
SUPPLY OF TYRE CARTS LOAN

During 1975 the mill arranged tyre cart loan at Rs.5,000 to the members who reside with in 15kms. radius of the mill through State Bank of India recoverable in 5 years to purchase tyre cart and bullocks. The mill has arranged for cart loans through central Co-operative Bank to small farmers at subsidized rate.

3.3.7 ROAD DEVELOPMENT ACTIVITIES

For Roads are one of the bottlenecks in some places for the non-availability of cane to the mill. The interior villages are to be connected by link roads with the main roads. In this connection the mill approached the State Government to form some roads under sugarcane cess fund. The mill also approached the District collector and local panchayats for providing
small culverts. The mill had obtained permission from the Director of Sugar for spending Rs.20,000 out of mill’s funds for repair works to the damaged roads during cyclonic period and had repaired 3 nos of roads at the cost of Rs.18.4561 lakhs.

3.4 OTHER DEVELOPMENTAL ACTIVITIES

3.4.1 IMPROVING IRRIGATION FACILITIES

In order to deepen the wells quickly and also to utilize the seepage and per collation of spring the mill purchased vertical drills. wherever these horizontal drills have worked there had been 100% success in improving the water facilities. Based on the report of the Indian Institute of public opinion, The mill submitted a proposal in 1976 through Director of Sugar to the Government of Tamilnadu to dig 1500 wells. Further the mill collected the application from its members and forwarded the same to the Electricity Board to give power connection on priority basis.

3.4.2 SUPPLY OF LABOUR SAVING IMPLEMENTS

The mill supplied iron ploughs and ridges ploughs to members in credit to plough the lands deeper and also provided mud lifting cranes to the members at nominal hire charges for lifting the blast rocks in the well.

Therefore, even during few years since it came into being the mill has taken up many developmental programmes and it is hoped that in the coming years the mill would work efficiently and the farmers around the entire area of operation would be much benefited.
3.5 ORGANISATION STRUCTURE

3.5.1 DEFINITION OF ORGANISATION

The word "Organization" originates from the word organism, which means a structure with its parts, so integrated that their legation to each is governed by their legation to be whole, it also means a system with parts which means together as a system with parts dependent upon each other. Thus any organization.

Two important ingredients are

1. Parts
2. Their relationship with one another with the organization as whole.

Parts consist of human and physical resources e.g. Men, Money, Materials, Machines and methods as for relationship they mean relationship.

1. Between one individual and another
2. Between an individual and his group
3. Between one group and another
4. Between individuals and the work as activities performed by them and
5. Between individual and the physical resources.

3.5.2 ORGANISATION STRUCTURES

It is systematic integration of inter dependent parts to form a unified whole. It is the structure of relationship among various position or job, this structure of entity comprises horizontal and vertical authority relationship. It is the system of the Co-operative activities of two or more persons for the attainment of common purpose. Origination structure represents the
hierarchical arrangement of various position in the enterprises designing of an appropriate structure essential for successful management. They are several forms of organization structure but all of them are not suitable to all enterprises. It depends upon the nature, size, and objectives of a particular enterprise. Thus, for every department has to plan and develop an appropriate structure for itself.

3.6 ORGANISATION STRUCTURE

3.6.1 MEMBERSHIP

1. Any person over 18 years of age, who is competent to contract and who holds land as owner or tenant and grows sugarcane within the area of operation of the society and Co-operatives or other institutions, in which growers of sugarcane in the areas of operation of the society shall be eligible for admission as producer members. Co-operative and other institutions, which are not group of sugarcane shall be eligible for admission as non-producer members. It shall be competent for the Government of Tamilnadu to take shares in the society subject to the limit fixed in bylaw No.4 and also to such terms and conditions as they may impose.

2. Individual members shall have one vote each.

3. The vote in respect of the shares held by Government shall be exercised by the Registrar of Co-operative societies or his nominee.

3.6.2 TRANSFER OF SHARES

1. Transfer of shares shall take effect from the dates on which such transfers are sanctioned by the committee of management.
2. A transfer fee of Rs.5 per share subject to a maximum of Rs.100 share be payable to the society by the transfer.

3.6.3 REGISTRATION OF MEMBERSHIP AND WITHDRAWAL OF SHARES

1. No member shall be permitted to resign his membership from the society or withdraw any of the shares held by him in the society until after the loan, if any, taken from the Government, the financing agencies, for meeting capital expenditure are fully repaid and he share capital contributed by Government is fully retired, and the redeemable shares held by other Co-operative societies are redeemed.

2. A notice of 6 months shall be given for withdrawal of shares.

3.6.4 REFUND OF SHARE CAPITAL

Where a member ceased to hold qualification necessary for admission to the membership of the society or becomes disqualified to be such a member or it expelled from the society or being Co-operative society is ordered to be wound up the committee of management shall remove the name of which member from the Register of members and shall pay back within a reasonable period to such member the share capital actually paid by the member within the dividends due to such members after deducting there from the money if any from such member to the society as principal debtor or surety.
3.6.5 PROCEDURE FOR PAYMENT OF DIVIDEND

1. To close the share transfer book in order to update the register of members on the basis of the resolution of the board of special officers.

2. The special officer has to ensure that the dividend notice and dividend warrant are duly printed.

3. The special officer has to make sure that the dividend warrant and notice are signed by at least two special officers.

4. If the shareholders fail to claim the dividend within 42 days of the date of declaration the company should transfer such amount to a special bank account to be called “Unpaid dividend account” within 7 days from the date of expiry of the said 42 days.

5. If the amount is unpaid dividend amount has not been claimed for a period of 3 years than such amount is transferred to the general revenue account of the Central Government along with a statement in the prescribed form.

3.6.6 MEETINGS

Meetings means members get together periodically or quarterly or half yearly to discuss their problems and take decisions by common consent or by the consent of majority.

The special officer plays an important role for calling and conducting the meeting of the company. According to the Company’s Act 1956. The meetings of the company in which secretary plays an important role. He has
to prepare everything i.e Notice to the shareholders drafting of the minutes etc. for the proper conduct of the meeting.

Company has to conduct statutory meeting Annual General Meeting and other meetings. The meetings should be conducted within the specific period.

Dharmapuri District Co-operative sugar mills Ltd. conducts the general meeting, General Meetings are classified into the following three categories.

3.6.7 STATUTORY MEETINGS U/SEC 165

This is the first meeting of the shareholder and it is held only once during the lifetime of a company. It must be held within a period of not less one month than 6 months from the data at which the company is entitled to commence the business.

A duly dated and signed copy the statutory report along with the notice of the meeting must be forwarded to every member of the company at least 21 days before the date of the meeting.

3.6.8 ANNUAL GENERAL MEETING

According to sec 165 of the companies Act 1956, every company must hold annual general meeting every year. A general meeting of the company may be called by giving at least 21 days notice in writing.

There must be an interval of more than 15 months between one annual general meeting and the next. A company must hold its first annual meeting within a maximum period of not more than 18 months from the date of its incorporation. Every annual general meeting must be called
during business hours in a day that is not a public holiday. It must be held at the registered office of the company is situated.

The last annual general meeting at Dharmapuri District Co-operative sugar mills Ltd was held on 21.01.1995. This meeting was conducted in order to transact the following business.

(a) ORDINARY BUSINESS

1. To adopt and consider the audited balance sheet, profit/loss account and report of auditors.
2. To dispose net profit
3. To amend by-laws of the society
4. To consider any other matter which must be forwarded in accordance with the act
5. To approve annual budgets

(b) SPECIAL BUSINESS

In the case of the Annual General Meeting any business other than the ordinary business is termed as special business.

3.6.9 EXTRAORDINARY GENERAL MEETING

An Extra Ordinary General Meeting generally conducted to discuss urgent matters, which cannot be put off until, the next Annual General Meeting. It may be called by the special officer on his own or on requisition by the required number of members.

If the Board fails to call the meeting as required by the requisition, the meeting may be called by the requisitions themselves with in a period of 3 months from the date of the deposit of the requisition, The duration of the
Notice for such meeting must not be less than 21 days. Usually the Notice is accompanied by a circular letter explaining in detail the nature and significance of the special business to be transacted at the meeting.

In Dharmapuri District Co-operative Sugar Mills Ltd, special officer is acting as board with chief of all departments to conduct extra-ordinary General Meeting. He conducts board meeting weekly, fortnightly or monthly, purchase officer as and when needed.

3.6.10 SPECIAL GENERAL BODY MEETING

The management committee calls for special General Body Meeting of members of the society at any such time within the month of the date of the date of requisition,

The quorum for the meeting of the General Body will be 500 or 1/5 of the total member of members whichever is less, 15 clear days notice will be given for a meeting by the general body.

All notices for any meeting of the general body will be deemed sufficient and properly posted to the address of the members requested in the books of the society.

3.6.11 BORROWINGS

It shall be competent to borrow funds from member or non members or institution registered under the Act or from Industrial Finance Corporation of India, Industrial Development Bank of India, Life Insurance Corporation of India or any other Finance Corporation or any other Finance Company or body and that or any other scheduled commercial banks that
The funds borrowed shall be for the following purpose only.

To carry on the business of trade of the society. Viz., The manufacture and sale of sugar or other products manufactured by society provided that the amount followed for this purpose shall not at the time exceed the paid up share capital 80% of the value of the goods, Raw-materials and finished products on hand Viz., sugar cane molasses and other products.

3.6.12 MAXIMUM BORROWING LIMIT

The total borrowing of the society by way of deposits or otherwise shall not at any time exceed six times paid up share capital plus the reserve funds.

3.7 CANE DEPARTMENT

When the lorry at the beginning come to the weigh bridge has for measurement the lorry driver has to show the cutting order for the weighing, then the lorry is weighted with sugar cane. This weight is called Groga weight. It is also noted in the token. The detail of the token is registered in weigh bridge register, again the lorry is weighted after the loading of sugar cane, this weight is called the “Tare Weight”. It is also noted in the register as well as in the token.

The difference between the gross weight and tare weight gives at the net weight of sugarcane. These particulars are noted and registered. The binder weight [10kg per tonne] is deducted from net weight the payment
will be made only for the net weight. Suppose the gross weight exceeds 10 tonnes the binder weight is deducted by 15 kg per tonne.

Then the empty lorry is redirected for the next loading, the loaded one has to wait for 5 hours [maximum] If the time exceeds more than 5 hours without proper reason, the lorry owner demands for the extra waiting hours.

A shift report is prepared at the end of each and every shift. It contains the particulars about the quantity of sugar cane supplied by the vehicles in the respective shifts. And tips is also denoted. Tips is meant by the dropping of mixed juice from the weighing scale. Normally there will be 20-22 tapes for an hour on the basis of crushing rate.

According to the shift report, the “Ground Sheet” will be prepared the copies of the Ground Sheet will be sent to the cane account office, cane office and to the notice of the high officials. The weighbridge is used to measure the weight of sugar and weight of the by-products, which are to be sold.

3.7.1 LEVELLER

It is a set of 24 hubs and are fixed with 24 triver. The leveler is coupled with 120 HP motor H’s RPM is 585 for cutting the cane for preparation.

3.7.2 FIBRIZOR

This device consists of 36 hammers fixed in the hubs and the hubs are fixed with shaft. The shaft is coupled with the motor with the speed of
756 RPM. The cane is prepared as a fine wool like substance between unwell and fibrizon hammers.

3.7.3 KICKER

It is installed as ancillary device level the large of whole cane into uniform thickness to eliminate the checking in level as well as fibrizor.

3.8 FEEDING SYSTEM AND CONVEYERS

In milling tandem, there are two numbers cane unloaders [Crane], which unloaded the cane from the revise to cane carries. Having a capacity of 5 tons span 21 mtrs. Dift 97 feet.

There is no feeding table with a size 0f 6. x 7m angle of 6 degree and it feeds the cane carries without any irregular feeding of the cane to the carrier.

3.8.1 CONVEYERS

There are two split cane carriers having a horizontal length of 60.7 m and width of the carrier 1500 mm the label of 12 degree.

The cane conveyed by the cane carriers through preparatory devices. To mills and from mill to mill through into carriers with the help of quick lift upon width of 1500mm.

3.8.2 STEAM TURBINES FOR MILL DRIVE

In sugar industry the machine which all used for driving mills are called turbines of prime movers generally.

There are three steams turbines [device] and the device power transmitted direct through three stages of reduction gears to drive the mills rollers.
1. The mill turbine speed - 5000RPM

2. The power of the turbine - 550/600HP

The 5000 RPM of the turbines are reduced of 5.5 RPM through reduction gears to mill rollers to rotate the rollers.

The power turbines are driven by pressure used steam from the boilers through steam lines.

3.9 POWER HOUSE-POWER GENERATION SUB-SYSTEM

The power generation is done to run all the motors in mill house. Boilers house and boiling house.

There are two alternators, one is 2.5 M.K power generation alternator. This alternator is driven by the [bell is and marcom] steam turbine with the capacity of 3250 HP.

3.9.1 SUBSTITUTE POWER PRODUCTION SET

There are two diesel generators, which are used in office section during the time of E.B supply failure.

3.10 ACCOUNTS DEPARTMENT

This is one of the important sections in the management. This department is controlled by the Chief Accountant [C.A]. This department is classified three main sections as follows.

1. General Accounts
2. Cane Accounts
3. Cash Section.
3.10.1 BOOKS AND REGISTERS MAINTAINED

1) GENERAL ACCOUNTS

These accounts are maintained by the society for providing loans and advances to the employees, payment of tax and insurance.

This section is maintaining a general ledger[G.L]. The G.L is a book, in which the monthly transactions of each accounts are show separately. It shows the accounts whether it maybe cash, cheques or D.D transactions.

2) DAY BOOK

Day book is a detailed statement of all daily receipts and payment of this society. Entire receipts and payment are recorded in this book. It has been prepared at the end of each day, whether it may be a cash, cheque or DD transaction.

3) GENERAL LEDGER

The general ledger is a book, in which the monthly transactions of each account are show separately. It shows the accounts, whether it is a credit balance or debit balance. It is used to prepare the trial balance.

4) VOUCHERS

Vouchers are documentary evidence in support of a transaction in the books of accounts. Vouchers are receipts or documents showing payment of money. Vouchers must be preserved in any case till the audit of account and income tax assessment for the concerned period are completed.
5) PROCEDURE

Maintaining all receipts and vouchers date wise given to the vouchers because it is received from different creditors (or) suppliers.

Recording all transaction including inside and outside factory transactions.

Maintaining the vouchers of full expenditure transportation fees and postal expenses etc.

If the payment is made by cheque, using yellow colour voucher for easy identification.

The outstanding liabilities are also recorded in this book.

At the end of each day all details are computerized as daybook. Each bank transactions are printed in separate sheets.

This daybook closing of final accounts at the end of the financial year and i.e., 31st March.

3.11 LOANS AND ADVANCES

The society is providing following loans and advances to the welfare of the employees this advances dividing two categories one is temporary advances other is permanent advance.

3.11.1 TEMPORARY ADVANCE

This is temporary advance given for following purpose.

1. Purchase of raw materials, fuel for vehicles and repairs etc.

2. Four advances for attending official work.
3.11.2 PERMANENT ADVANCE

These advances are called festival advances such as Deepavali, Pongal, Christmas and Ramzan.

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<th>DESIGNATION</th>
<th>AMOUNT</th>
<th>RECOVERY (In Units)</th>
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<tr>
<td>1.</td>
<td>Permanent Employee[P.E]</td>
<td>1,500</td>
<td>10</td>
</tr>
<tr>
<td>2.</td>
<td>Seasonal Employee[S.E]</td>
<td>1,000</td>
<td>10</td>
</tr>
<tr>
<td>3.</td>
<td>NMR worker [N.W]</td>
<td>600</td>
<td>4</td>
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VECHICLE ADVANCES

[Cycle] Rs. 1500-18 installments with interests.

PAY ADVANCES

Any emergency or club tours without interests.

MEDICAL ADVANCES

For medical treatment.

MARRIAGE ADVANCES

Permanent Employee Daughter - Rs. 5000
Permanent Employee Son - Rs. 3000

MARRIAGE ADVANCES

Seasonal Employee Daughter - Rs. 3000
Seasonal Employee Son - Rs. 1500

[60 Equal installments with interest]

EDUCATIONAL ADVANCES

Given to employee or family

FOR PROFESSIONAL COURSE - Rs. 3000
FOR DEGREE COURSE - Rs. 2000
FOR POLYTECHNIC AND I.T.I - Rs. 1000

[In 10 equal installments without interest]

3.12 BILLS PASSING

When a consignment is received, the package or cases should be thoroughly checked for any indication of damages, then the SRV will be prepared with the details about the quality of the received materials which is accepted as its value and the made of purchase. It has to be certified by the inspecting authority and it will be passed to bill passing section of accounts department.

The purchases may be made in three ways such as credit purchase, cash purchase and through bank, with the help of SRV[Seaters Received Vouchers]. The bill will be passed to the suppliers.

1. CASH PURCHASE

Sometimes, the materials may be purchased in the net cash basis with the help of SRV, the price demanded in the invoice.

2. CREDIT PURCHASE

This society purchases most of the materials on the credit basis. The due date for the payment is denoted in this SRV the prices are also quoted in the inverse, The SRV will be sent to the bill passing section after receiving this SRV. It will be compared with the purchase order by the accountant. Then he recommended to pass the bill. It will be controlled by the special office with in the due date, the settlement of the bill will be
computerized. A copy of this computerized bill will be enclosed with the purchase order and respective SRV to be fixed.

3.13 STATISTICAL INFORMATION

All information regarding finance and accounts are sent to Government. The mill has taken the budget before opening the financial years. Then accounts department heads submitted the expenses details of the next year. As per the above recommendation the accounts section has prepared the budget, getting approval from the chief executive and sent the same to the D.S[Director of Sugar] for approval.

If any after native or modification in the budget it will be rectified by the approval of D.S. The C.S.R [Co-operative sub-registers] is appointed by the Assistant Director of Co-operative Dharmapuri is verifying the day to day voucher.

3.14 AUDITING

The yearly audit also audited by the A.D[Assistant Director] of Co-operative audit as per the order of director of Co-operative audit at Chennai.

The final audit schedule will be preferred by the mills, fully signed by the above auditor will be sent to Director of Co-operative audit Chennai for the approval.

The account sections have been collecting the schedules from various sections and finalize the audit. The B.I.C.P [Bureau of Industrial Cost and Prices] reports information collected from various sections and sent to the B.I.C hence in the three years.
3.15 BUDGETING

Budget is the predetermined force of actions each and every year the society is preparing the budget. To crush our own mills area cane and to ensure maximum utilization as well as crushing to optimum level in the effective duration.

To improve the recovery level a period of 2 to 3 years by giving incentives to the growers cultivating high sugar variety of cane.

To making further development in technical effective in the ensuring year also.

To exercise the budgetary control cost reduction and maximize the earnings of the mills.

To maintain trade off between profit maximizing and capacity utilization. To invest the surplus funds generated as per the cash flow statement in a profitable venture with income tax concessions.

To take over various area development works.

To modernize the plant in the next year with the modern technology.

3.16 CANE ACCOUNTS

Cane accounts come under the control of accounts department here the accounts of cane supplied, and advances, seeds supply passing of bill and fertilizers are maintained the accounts for transportation of sugar cane is also maintained.

3.17 PRICING POLICY

Cane price fixed by Government of India as per Clause III of sugar cane [Control Act] Order 1996.
First cane prices are fixed by, as we know, BICP that price is called SMP [Statutory Minimum Price] They are fixing the rate per tonne linked to 8.5% recovery. Second rate is fixed by the State Government [State Advised Price] SAP.

Cane price has to be paid within 14 days from the date of cane purchase the cane price is paid by passing cheque through banks. For issue of cheques the following offices are to sign the cheque in the mill.

1. Special Officers
2. Chief Accountant
3. Accounts Officer
4. Officer Manager

Penalty interest for belated payments at 12% for annual towards penalty interest and the cost for the seed supplied will be paid to the seed supplier the seed receivers account will be settled after getting proper acknowledgement for the goods received. The fertilizer and pesticides will be sold to the group member. The cost is to be debited in the personal on ledger.

The demand drafts have been received from the societies [D.D.C.B Ltd] and the nationalized bankers for the cost of seed fertilizer and pesticides received by the member. The above reimbursed amount will be credited in the personal account of the loan ledger.

The schedule will be taken for the balance amount of the loan ledger as on March 31st by the checking of auditors. The seeding suppliers account maintaining in the cane account section.
3.17 TRANSPORTATION

For the purpose of cane transporting from field to the mills, the lorries, tractors, and bullock carts are used. The agreement with the above vehicle owners is made by the cane department. In proper format now the vehicles are called as “Registered Vehicles” with mills. The list for the registered vehicle has been sent from the cane department to cane accounts transport section. The vehicle members are input in the computer.

The diesel and oil are issued to the “Registered Vehicles” on loan basis. The cost will be deducted in the bills, which payment will be made thrice a month. The bills will be settled as per the schedule rate. The balance cost of the transportation of cane vehiclewiser will be taken for audit as on March 31st the security deposit amount Rs.100 will be collected from the registered vehicle owners.

3.17.1 OTHER WORKS IN CANE ACCOUNTS

The RGA register maintaining accounts are also maintaining for the purchase tax accounts. The journal entries will be prepared monthly for the entire cane accounts works. The account of the defaulted members are put up to the Arbiter appointed by the Director of Sugar for taking legal action and collection of dues.

3.18 FUNCTIONS

Preparing receipt for cash received receiving cheques and demand draft from outside and sent to the same to concerned banks for collection.

Entering all receipts and payments in the CHITTA book started with along closing balance of each day. The mills having current accounts and
savings bank accounts in all branches of D.C.C.B Ltd., and some nearest nationalized banks there are as follows.

1. State Bank of India
2. Indian Bank
3. Indian Overseas Bank
4. Syndicate Bank
5. T.N.S.C Bank etc.,

The NMR[Non-Muster Role] workers and employees salary shared by given on 5th at each month by this section.

After 8th that salary amount will be transferred to their respective accounts in the Bank. The cash section by cashing who is working under the control of chief account. The cashier is watching the bank accounts.

They are depositing their amount of funds in different accounts such as current account, fixed account the current deposits do not exceed 16 days. The cash credit accommodation is availing by D.C.C.B in order T.N.S.C.B every year. The each section is transferring the funds to various banks. It is necessary for cane bills and mill has authority to sign in the cheque power us under.

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<td>S.O</td>
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<tr>
<td>C.A &amp; O.M</td>
<td>-</td>
<td>Rs.20 lakhs</td>
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<td>C.A &amp; A.O</td>
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<tr>
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<tr>
<td>AO &amp; OM</td>
<td>-</td>
<td>Rs. 5 lakhs</td>
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</table>
AO  -  Rs. 25,000
OM  -  Rs. 25,000

They are arranged for monthly salary advances. T.A bills, etc., to the employees as per the order of supervision.

3.19 ADMINISTRATION DEPARTMENT

Administration refers to the top level management to lower level management.

According to Oliver Sheldon administration is concerned with determination of the corporate policy, the co-operation of finance, production and distribution the settlement of the compass of the executive persons in charge of administration of an organization function of the highest level, administration is only concerned with laying down broad goals and policies.

Administration is an essential part of the company. It refers to the owners of the enterprises who, as return on capital invested by them, receive profits in the capital invested by them, receive profits in the form of dividends etc. The main dealing in the administration department is dispatching all the letters, it looks after the office premises in a proper manner administration is only an implementing agency having only peripheral role in the determination of objectives and polices.

The following section are the contents of this department.

1. ESTABLISHMENT SECTION
   a) Record of Services
   b) Leave Account
c) Recruitment

d) Postal Section

2. VEHICLE SECTION

3. FINANCE SECTION
   1. General Account
   2. Cane Account
   3. Cash Section

1) ESTABLISHMENT SECTION

This is the most important section in the administration department like "Brain in our human body". The section controlled by the office manager. The section recruiting the employees. In other words employees are recruited and selected by the establishment section. It maintains records of employees, recruits the employees and takes disciplinary actions.

a) RECORD OF SERVICE

This section shall maintain a record of service of every employee in its service as also account of leave earned and availed of by the employee concerned. All charges affecting the rank, emoluments, transfer and other allied matters denoted then and there in connection with this service register, the section shall maintain a file called personnel file.

b) LEAVE ACCOUNT

This account maintained the record of leave ledger. It gives the details about the leave earned and availed by the employees should submit their application for leave through the heads, the grant [or] refusal of leave
shall be communicated to the applicant when an employee leave desires to extend. The leave be shall make an application in writing at least 7 clear days in advance of leave originally granted except in exceptional circumstances.

**c) RECRUITMENT**

The Government sanctioned strength for the mills [2000 ced] is 724 employees only.

<p>| | |</p>
<table>
<thead>
<tr>
<th></th>
<th></th>
</tr>
</thead>
<tbody>
<tr>
<td>The total of employees</td>
<td>780</td>
</tr>
<tr>
<td>But the strength sanctioned by the Government</td>
<td>724</td>
</tr>
<tr>
<td>Surplus employees</td>
<td>56</td>
</tr>
</tbody>
</table>

So, there is no recruitment in this society for the last two years. But this policy is exempted in the following cases.

If there is any need of qualified person for a particular job, the recruitment will be made.

**(i) METHOD OF RECRUITMENT**

First of all filling of vacancy notice will be circulated among the sister concerns. If there is any qualified hands available in these sister concerns, such hands will be appointed on deputation for the particular job. In the particular qualified hand is immersed n the sister concern and if he satisfied the given work, he will be appointed with the permission of the sister concerns.

If there is no such hand available is for those concerned the recruitment shall be made notifying the vacancies to the employment
exchange concerned and if suitable persons are not sponsored by the employment exchange then by inviting application through advertisement in at least one leading daily newspaper.

Than the interview will be made by the appointing committee.

(ii) **APPOINTING AUTHORITY**

The special officer shall be appointed by the Government. The other members of the establishment shall be appointed by the following.

<table>
<thead>
<tr>
<th>Category Staff</th>
<th>Appointing Authority</th>
</tr>
</thead>
<tbody>
<tr>
<td>Heads of Department</td>
<td>Special officer on the recommendations of the committee with the prior approval of the Registrar.</td>
</tr>
<tr>
<td>All other staff including workers</td>
<td>Special officer.</td>
</tr>
</tbody>
</table>

The following members will conduct the interview

1. Special officer
2. Respective Department Head
3. Two persons from commissioner of sugar office

The appointment will be given under the Government Communal Act.

They are as follows.

- B.C - 30%
- B.C & M.B.C - 20%
- Open Competition - 31%
- S.C - 18%
- S.T - 01%
Every concern should appoint the apprentice under the Act 1961 after the apprenticeship period is over they will be relieved during apprenticeship training preferred.

Details of apprentices assigned and recruited under the Apprentice Act 1961.

<table>
<thead>
<tr>
<th>Trade</th>
<th>Training Period</th>
<th>Assigned</th>
</tr>
</thead>
<tbody>
<tr>
<td>Fitter</td>
<td>1</td>
<td>5</td>
</tr>
<tr>
<td>Turner</td>
<td>1</td>
<td>5</td>
</tr>
<tr>
<td>Welder</td>
<td>1</td>
<td>1</td>
</tr>
<tr>
<td>Wireman</td>
<td>1</td>
<td>2</td>
</tr>
<tr>
<td>Electrician</td>
<td>1</td>
<td>2</td>
</tr>
<tr>
<td>Instrument Mechanic</td>
<td>2.5</td>
<td>3</td>
</tr>
<tr>
<td>Boiler Attendant laboratory</td>
<td>3</td>
<td>1</td>
</tr>
<tr>
<td>Mechanic Maintenance</td>
<td></td>
<td></td>
</tr>
<tr>
<td>[Chemical Plant]</td>
<td>3</td>
<td>2</td>
</tr>
<tr>
<td>Attendant</td>
<td>3</td>
<td>3</td>
</tr>
<tr>
<td><strong>Total</strong></td>
<td><strong>24</strong></td>
<td></td>
</tr>
</tbody>
</table>

(iii) DISCIPLINARY ACTION

Any employee who contravenes the provisions of by law shall be liable for such punishment as the authority competent to award it may decide. The following actions and commissions shall be treated as misconduct or sufficient cause for punishment.
Theft, Fraud or Dishonesty, Bad, Habitual, Late Attendance, Illegal Strike etc. The subsistence allowance payable to employee during the period of suspensions shall be 50% of salary for first 90 days. 75% of salary up to 180 days and 100% of salary for more than 180 days.

There are the functions of establishment section and also they are receiving the thapals both State and Central Governments after receiving the thapals they should communicate to them.

2) VEHICLE SECTION

This will have many vehicles such as car for S.O, Jeep/ Lorry for water facilities and two busses for school students and two wheelers for cane staff use.

This section maintaining the above said vehicles and if any repairs are made their repaired by this section. Driver’s allotment is shiftwise. Hence accident claiming insurance by this section. And also renewal of permits, Lincence F.C certificate for the R.T.O office.

2) POSTAL SECTION

Any thapals from any where will be received by this section after that communicated to various section and also put to S.P and other officers.

a) STATIONERY SECTION

When stationery, is required to any section in the mill from that sections the chief of the section they ordered Co-operative printing press and after passing the bills, these stationery items are issued as per the recommendations of the chief authorities.
b) MAIN STORE

The store keeper receives all the materials on the strength of the goods inwards notebook after satisfying himself with the identification and quantity mentioned there in, he must arrange to store the material in their respective places with this batch of material a bin card is attached, when the materials are issued the quantity and balance will be noted in this bin card.

The issue of materials from stores must be made strictly on the basis of submission of materials requisition [MMR]. The MMR is a written authority for the stores to issue materials to the person who submits it. It must be duly signed by an authority and the issued materials are registered in SRS register.

If the unused materials are returned back to the stores it will be entered in the materials return register. The details of all materials. The stores section maintaining rarely 7,000 types of materials, and using FIFO method for issuing them.

3.20 ENGINEERING DEPARTMENT

There are three kinds of engineering departments. They are follows.

1. Mechanical Engineering
2. Electrical Engineering
3. Civil Engineering

3.20.1 MECHANICAL ENGINEERING

The functions of this department is maintenance of the machinery in the factory as detail below.
Mechanical Engineering applicable in each factory

1. Mill House
2. Boiler House
3. Power House

1. MILL HOUSE

The crushing capacity of this tandem 2000 TCD [Tonne Crushed per Day]. The size of the mills if 750x1500 and the roller size is 30” into 60”. The number of roller is 18.

The milling tandem comprises of two sets of revolving cane preparatory devices. One is leveler and the other is heavy duty fibrizor. In addition there is one kicker.

2. BOILER HOUSE

This factory contains a boiler house to produce steam which is very important is junction of the mills.

Steam boiler is nothing but a steam generator in which water is transformed into steam after getting the liberated heat from the combustion of bagasse.

Herein this factory there are three boilers in a battery, each has a capacity as follows.

<table>
<thead>
<tr>
<th>Capacity</th>
<th>20 Tons/Hour - 2 Boilers</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td>40 Tons/Hour - 1 Boiler</td>
</tr>
<tr>
<td></td>
<td>Steam Evaporation Rate.</td>
</tr>
</tbody>
</table>

Type of the Boiler - Water Tube

Type of Furnace - Horse Shoe and spread stoker and dam grade
Steam Pressure - 21 Kgs Km2
Steam Temperature - 320°C

Boilers efficient operations are made with the help of instrument like

1. Pressure Gauge
2. Draft Gauge

3.20.2 ELECTRICAL ENGINEERING

POWER HOUSE

The power generation is done to run all the motors in mill house, Boiler house, and Boiling house.

Totally 2.5 M.W, electric power produced by the power house per day. It is distributed to various parts of the mills there are.

1. Mill House
2. Boilers
3. Workshop
4. Boiling House
5. Evaporate
6. Centrifugal
7. Pan Section
8. Driver House and
9. Quarters etc.,

This all electric department controlled by the electrical engineering and chief - engineering and working their one turbine operator and the other switch board operator.
This department is also maintaining all electrical repairing works in the mill officer and quarters etc.

3.21 MANUFACTURING DEPARTMENT

The manufacturing department is one of the most important departments in the sugar mill. The main work in this department is to convert the cane juice into white crystal sugar.

The sugar juice is passed through several processes. In each process several chemicals are used and the PH value is checked regularly. It takes 36 hours for converting cane juice into sugar. If one tonne of sugar cane crushed 100 kg of sugar obtained.

Now we will the process as follows.

1. JUICE WEIGHTING SCALE

The juices from all the mills are collected in the raw juice tank. This is called mixed juice scale of beam type. First the juice is received in the receiving tank of 5 tons capacity and then weighted at the weighted juice tank of 7.733 tonnes capacity. Each trip counted automatically. There is also check weightment tank of 5.2 tonne capacity. After weightment the juices are collected in the bottom tank from where it is pumped by vertical type raw juice heaters.

2. RAW JUICE HEATER

There are three nos of vertical type raw juice heaters of heating surface 200, 120 and 120m respectively. The juice passes through the juice heater in a counter manner. The juice heater are heating the juice $75^\circ$C.
Milk of lime shaker[2 nos] slope type with 26 RPM Sulphur-dioxide is produced from the Suphane burner by passing air with pressure. Both milk of lime and sulphane dioxide and mixed simultaneously with the juice and the PH is raised to 7.2. The heater juice is then passed through secondary juice heater with the heating surface 120,120,140M². This is heated by the exhaust of first body vapour to raise the sulphitic juice temperature from 75°C to 100°C and then sent the DORR.

3. SUGAR MANUFACTURING

The manufacturing department consists of chief chemist and he is assisted by deputy chemist who is assisted by chemists and manufacturing assistants.

The manufacturing is one of the most important departments in the sugar mill. The main work in this department is to convert the cane juice into white sugar and fill the sugar in the bags.

The sugar juice is passed through several process. In each process several chemicals used and the PH value is checked regularly. It takes 36 hours for converting cane juice into sugar. If one tonne of sugar cane crushed 100 kg of sugar obtained.

4. SUGAR PROCESS

Sugarcane
Cane Carrier
Cane Leveler or Kicker to Feed the Cane
Cutting Knives Uniformly
Cane Cutter First Cutting the cane into pieces
Milling tandem Comprising Six Mills

85
Prepared cane is subjected to 12 compressions and this helps to squeeze the juice with application of high pressure at final stage. Water is added and then squeezed so that no sugar is left when the material levels the mills. The 3 products after milling are extraction of juice is known as baggage.

Juice delivered to the boiling house. Bagasses by product water + little

For clarification and sugar boiling [ Fiber state used as fuel in boilers paper in distress]

5. LABORATORY

In this factory a chemical laboratory is functioning under the manufacturing for the following purposes.

To find out

- Boiling House Performance [BHP]
- Reduced Boiling House Performance
- Purity of Final Molasses
- Virtual Purity of Final Molasses
- Overall efficiency
- Reduced overall efficiency
- Available Recovery [Estimated] of sugar cane
- Ash % Molasses
- Ratio of Reducing % over Ash % Molasses
- To find out the PH of the sugar juice
The following three are the main experiment among the above cited.

1. To find out the PH of the sugar juice
2. Available recovery of sugar % cane and
3. Comparing actual sugar with standard

6. SUGAR PROCESS

**Chemical Name of Sugar**  
- $C_{12}H_{22}O_{11}$

**Sucrose + H$_2$O**  
- [Glucose]$C_6H_{12}O_6$
- [Fructose] $C_6H_{12}O_6$

Acidity of the solution depends upon the concentration of Hydrogen ion produced by acid. The concentration of Hydrogen ion of solution is denoted by the symbol ‘PH’ at the neutral point on PH scale the PH is 7.0. AM acid has PH 7.0 and an alkali has more than 7.0. The whole process of the manufacture of sugar depends on proper control PH in this lab potentiometer is used to determine the PH of the juice this method is called as “ELECTROMETRIC METHOD”.

Recovery means of amount of sugar extracted from one tonne of sugar cane on crushing recovery is measured in percentages. Many of machinery the operation.

The following formula is used to calculate the available recovery of sugar.

7. FORMULA

R - 100Kg S[J-M] J[S-M] Unknown loss % cane in which
R - Recovery
J - The purity of the original material [Clear juice]
The purity of the sugar

Purity of the final molasses

If the percentage of recovery exceeds 8% it is said to be a fruitful recovery i.e. saks sugar recovery for 1 tonne of sugar cane.

8. SUGAR STANDARD

The I.S.S.C.T sends sample of high quality sugar as a standard in every running season. The quality of actual recovery is compared with the standard according to the result the sugar will be categorized into three grades.

9. SUGAR GODOWN

The manufactured sugar is packed in Twill gannies [bags] these are brought into the godown through belt conveyers and placed in the lots the light of the lot is 2 bgs. Length is 18 days and the width is 14 bags. Every day they are recording all bag numbers in R.G.I register.

Total-Number of Godowns

<table>
<thead>
<tr>
<th>Capacity of</th>
<th>Total Capacity</th>
</tr>
</thead>
<tbody>
<tr>
<td>I\textsuperscript{st} Godowns</td>
<td>5</td>
</tr>
<tr>
<td>II\textsuperscript{nd} Godowns</td>
<td>55,000 bags</td>
</tr>
<tr>
<td>III\textsuperscript{rd} Godowns</td>
<td>55,000 bags</td>
</tr>
<tr>
<td>IV\textsuperscript{th} Godowns</td>
<td>90,000 bags</td>
</tr>
<tr>
<td>V\textsuperscript{th} Godowns</td>
<td>55,000 bags</td>
</tr>
<tr>
<td></td>
<td>3,10,000 bags</td>
</tr>
</tbody>
</table>
After loading, lorries the section gives the invoice and gate pass to the buyer the godown clerk, should verify the lorry agency ship with delivery order.

10. EXCISE DUTY

The excise duty paid for the sold sugar before the removal from gate. The duty paid format to be filled by the godown keeper is:

**RATE OF EXCISE DUTY**

<table>
<thead>
<tr>
<th>Description</th>
<th>Levy Sugar</th>
<th>Free Sugar</th>
</tr>
</thead>
<tbody>
<tr>
<td>Basic Excise Duty</td>
<td>17.00</td>
<td>34.00</td>
</tr>
<tr>
<td>Additional Excise Duty</td>
<td>21.00</td>
<td>37.00</td>
</tr>
<tr>
<td>Chess</td>
<td>14.00</td>
<td>14.00</td>
</tr>
</tbody>
</table>

Total: 52.00 85.00

The price of the levy sugar is Rs.1048.54 but production cost is Rs.200[app] per bag which price is fixed by the Central Government for the season of 96-97.

The total production of sugar per day 2000 bags[100kg per day] In this godown they are maintaining PSA register [Daily Stock Account]. This godown keeper will inform total production to the Government and also sugar balance sheet for every month.

3.22 SALES DEPARTMENT

1. SUGAR SALES

The society sells its sugar in two ways such levy and free sale. All sales are fully controlled by Central Government. Every month Government
gives release order the free sale is 60% and remaining 40% through the levy sales.

The levy sugar will be sent to the Civil Supplies Corporation and FCT the sales quantity and address of the shop will be given by the Government Civil Supply rate is Rs.834.00 which includes Rs.52.00 as E.D per quintal [100 Kg - bag].

In case of free sugar, the sugar should be sold to the registered [approved] dealers only. The society cannot sell sugar directly to these dealers. Free sugar also comes under the control of the sugar commissioner.

The society sells the sugar only on cash basis. After receipt on the DD the section gives the sugar delivery order.

3.22.1. SALES ACCOUNT

Sales of sugar and by-product account are computerized and maintained in the account section. The personal code numbers are maintained in the computer. The DD received from the dealers and credited in the account and delivered sugar cost is debited. The sales account are watching and checking in the account section, the 5 - A cost price is calculated and sent to Government early. The average selling sent to the Government monthly.
3.22.2 BY-PRODUCT

i) MOLASSES

Molasses also should be sold to the approved dealer. Its price is Rs. 2100 per tonnes plus E.D Rs. 500 MT and 4% C.S.T

ii) PRESSMUD

The pressmud is sold to the cane grower. The cane growers are using the pressmud as manner at this kind, the cane department is recommending the members applications on receipt. Thus the pressmud realizes cash to the member.

iii) BAGASSE

The society can sell the bagasse without any restriction by the Government. It is Rs. 625/ tonne plus S+11%.

Bagasse is one of the byproduct in the sugar industry. The 50% of the Bagasse is used as fuel at the boilers of the mills.

3.23 LABOUR WELFARE IN CO-OPERATIVE SUGAR MILLS

In this factory, the Industrial relationship is well and good. The conflict between the management and labour is solved through negotiation. The problems of the labourers are solved by respective department head, with the effective suggestions of the special officer. Necessary facilities are provided to encourage the labourers and to increase the production. There is no strike for the last 4 years and no lockout for the last 23 years.
1. ENTERTAINMENT

Radio, TV, Newspaper and Magazines are provided. Every year educational tour is arranged with 3 days special leave and traveling allowance of Rs.20 per day.

2. EDUCATIONAL FACILITIES

Educational facilities are provided by starting matriculation school. All facilities like school bus, laboratory and drinking water are also provided.

3. NIGHT SHIFT FACILITIES

The employees who are working in night shifts get a bun freely and excess of Rs.2.

4. BONUS

This year bonus was nil.

5. UNIFORMS

All employees of the factory are provided with 3 sets of uniforms once in 2 years, ands 2 sets of foot wares [Chapeis or shoe] every year washing allowance is also given.

6. MEDICAL FACILITIES

Free hospital facilities are provided. Frequently, free eye testing camps are conducted and spectacles are given freely for the patients. The person, whose eyesight is affected are provided Rs.50 for getting treatment. The group insurance schemes and savings schemes are also in vogue.
7. RENT FREE ACCOMMODATION

Accommodation is available with consessional rent. The total number of houses, in this colony is 252. Among these 100 houses are built up with the help of Housing Board Unit. The rents of the houses [152] are met from the labour welfare fund of the factory.

GAMES

Playground is available for playing table Tennis, Badminton, Kabadi, and Volley ball. Every year the Regional/State/District level competition are conducted by the Tamilnadu Labour Welfare Department[TNLW] and Co-operative Societies.

8. FAMILY WELFARE

Family Planning is recommended to the employees. The employees, who are willing in family planning operation are given leave for one week and free vehicle facilities. The drama and cultural programmes are conducted by family planning departments.

3.24 SECURITY DEPARTMENT

Security department is a very essential section in the protection of this factory. The property of the factory is safe guarded against fire and theft by this section. This section maintains the following important registers.

1. Sugar Register
2. Bagasse Register
3. Press Mud Register
4. Main Gate Register
5. Visitors Register
6. Vehicle Register
7. Vehicle Movement Register
8. Materials Returnable Register
9. Materials Non-Returnable Register
10. Molasses Register

First of all the specimen signatures and signs of all authorities will be maintained.

1. SUGAR REGISTER

This register gives the details about the number of sugar bags, which are sent out. The sugar purchase get a weighting and along with the sugar delivery order. The weighting card has the details about the weight of the empty lorry and loaded one. The security officer has the responsibility of checking these details. The purchases should have the gate pass, which is produced by the godown keeper. This gate pass should be submitted at the gate, to take the lorry out. This pass containing the details about the weight of the loaded sugar, number of the sugar bags, the lorry number etc. These details should be registered in the sugar register with date after registered in the sugar register with date after registration. This gate pass of sugar delivery will be in rose colour for easy identification.

2. BAGASSE REGISTER

There is a sport watchman to watch the loading of Baggies, to prevent the theft. The spot watchman was to sign in the gate pass. This pass contains the details about the weight of the loaded bagasse, the lorry
number etc. The gate pass also retained, it is in white colour. These details should be registered in the bagasse register with date.

3. PRESS MUD REGISTER

There is a spot watchman to watch the loading of pressmud to prevent the theft. The spot watchman has to sign in the gate pass.

This pass contains the details about the weight of the press mud, the lorry number etc. This gate pass is also retained. It is in white colour. These details should be registered in the press mud register.

4. MOLASSES REGISTER

There is one spot watchman is watching the loading of molasses to prevent the theft. The spot watchman has to sign in the gate pass. This pass contains the details about the weight of the empty lorry, the weight of the loaded lorry and the lorry number. This gate pass also retained. It is in white colour. These details should be registered in the Molasses Register. Finally a physical checking of the lorry will be made at the main gate to prevent the theft.

5. MAIN GATE REGISTER

All the details about the incoming and outgoing vehicle will be registered (i.e.) Lorry Number, time and date will be noted. There are two passes, namely

(i) Inward gate pass
(ii) Outward gate pass

These passes contain the above particulars.
1. THE OUTWARD GATE PASS

This pass has been divided into two namely, main store gate pass and internal gate pass. This gate pass contains the details about the materials, which is going out for the purpose of sales or repairs on hire.

a) MAIN STORE GATE PASS

This pass is used when the materials have gone out from the stores for the purpose of sales or hire on repairs and is also mentioned whether the materials are reformable on Non-returnable.

b) INTERNAL GATE PASS

If the materials are used within the factory premises, this pass is used, and it is also mentioned whether it is returnable or non-returnable.

Example for returnable
1. Tools used to repair the damages in the quarters
2. Speakers are used in general body meeting on May day

From Non-returnable
1. Electric goods [Tube lights, Switches]
2. Construction materials [Cement, Bricks]

These details are registered in M.G.R.P

2. INWARD GATEPASS

When the materials are returned back after repair or from hiring will be noted in this pass. These details are registered in MSR.

6. VEHICLE MOVEMENT REGISTER

This register is maintained for recording the details about the movement of vehicles.
7. VISITORS REGISTER

If the visitors want to meet the employees, the details and signature of the will be recorded in this register. After meeting the employee should give a slip for confirmation of meeting.

8. MATERIALS RETURNABLE REGISTER

When the materials are sent out for the purpose of repairing or hiring, they will be recorded in this register as returnable materials with the help of intimation gives in the outward gate pass. When the same material is returned back, it will be noted in this register. If any materials are not returned it should be notified separately.

9. MATERIALS NON RETURNABLE REGISTER

When the materials are sent out for the purpose of sales, they will be recorded in the register as non returnable material with the help of intimation give in the outward gate pass.

10. PERMISSION CHIT

If the employee wants to go out for official purpose during working hours he has to get the permission chit from the respective head. This signature of the authority will be checked from the specimen copy.

11. LEGAL ACTION

If the accused person is an employee the matter will be brought to the notice of the special officer for taking action. At once an enquiry committee is constituted by the special officer.

If the accused person is an outsider he will be handed over to the police to take legal action.