APPENDIX-I
QUESTIONNAIRE

GENERAL

0.1 Introduction

i) Name of the Society/unit :

ii) Date of registration :

iii) Date of application for licence :

iv) Date of issue of licence and licensed capacity :

v) Date of placing order for machinery/equipment :

vi) Date of receipt of machinery/equipment :

vii) Date of commencing erection/installation :

viii) Date of completion of erection/installation :

ix) Date of going into commercial production :

x) Name of the product/products manufactured :

0.2 Members

A. Individuals

( i) Growers within the factory area

( ii) Growers out of the factory area

B. Others

( iii) Non-growers

( iv) Cooperative Societies

( v) Cooperative Banks

( vi) State Govt.

vii) Any other

1961 1971 1981
471

0.3

i) What is the value of each share? Rs __________

ii) Is there any link between the share-capital and the raw-material acreage/raw-material to be supplied by a member? Yes/No

iii) If the answer is yes, what is the linkage?

iv) Give the details of the raw-material acreage (like sugarcane) holdings of grower-members:

<table>
<thead>
<tr>
<th>Category</th>
<th>No. of members</th>
</tr>
</thead>
<tbody>
<tr>
<td>A. Less than one acre</td>
<td></td>
</tr>
<tr>
<td>B. Holding between one acre to five acres.</td>
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</tr>
<tr>
<td>C. Holding between six and ten acres</td>
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<tr>
<td>D. Holding between 11 and 15 acres</td>
<td></td>
</tr>
<tr>
<td>E. Between 16 to 25 acres</td>
<td></td>
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<tr>
<td>F. Above 25 acres</td>
<td></td>
</tr>
</tbody>
</table>

0.4

Area of operation:

i) What is the present area from where raw-material is drawn? (i.e. what is the radius within which the raw-material is grown).

ii) What were the considerations for fixing this area of operation?

iii) Furnish the following information in respect of other factories in the area within a radius of 40 miles.

<table>
<thead>
<tr>
<th>Name of the Factory</th>
<th>Processing/Grinding Capacity</th>
<th>Distance from the Coop. Factory</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td></td>
<td></td>
</tr>
</tbody>
</table>

1. PROJECT PLANNING

1.1

i) Was any preliminary project analysis done? Yes/No

ii) Was any survey made to assess the capacity of the proposed area to meet the present and future raw-material needs of the factory? Yes/No
1.2 If not, please state whether any other techno-economic survey was conducted before the 'Feasibility Report Stage'.

1.3 If such a survey was conducted, please state the findings in brief:

1.4 Was a Feasibility Report prepared Yes/No.

1.5 If yes, please supply a copy of the same.

1.6 Which agency prepared it:
   a) Foreign Consultants.
   b) Indian Consultants.
   c) National Federation
   d) NCDC
   e) Any other.

1.7 Please state whether following aspects were considered: (please put a (/) if considered):
   a) Demand analysis
   b) Pricing
   c) Technical development
   d) Location of the project
   e) Project Cost estimates
   f) Commercial profitability
   g) Sensitivity Analysis
   h) Cost-benefit analysis
   (National economic benefit)

1.8 Was any Detailed Project Report (DPR) prepared? Yes/No

1.9. If yes, which agency prepared it:
   a) Foreign consultants
   b) Indian consultants.
   c) National federation
   d) NCDC
   e) Any other.

1.10 Was the progress of the project evaluated according to DPR? Yes/No
1.11 If yes, which of the network technique was adopted for monitoring the progress:
   a) Programme Evaluation and Review Technique (PERT)
   b) Critical Path Method (CPM)
   c) Any other (Please specify)

1.12 Late of trial runs:
   Date Planned:
   Actual Date:

1.13 Late of commercial production:
   Date planned:
   Actual Date:

1.14 In case the project was not completed as planned, please state briefly the reasons thereof in order of their priority:

1.15 Please state whether a project Completion Report was prepared on the completion of the project. Yes/No

1.16 If not, please give reasons for the same.

1.17 i) Was any input-appraisal report prepared? Yes/No (including manpower inputs)

   ii) If no, state the reasons for the same:

1.18 Please supply with regard to the following:

   Sr.No. | Product | Licensed | Installed | Reasons for the
   1   | 2   | 3   | 4   | 5
   |    |      |        |     |

   i) 
   ii) 
   iii)

1.19 Please state on which of the following your capacity installation was based?:

   a) Raw material availability
   b) Effective demand basis
   c) Anticipated demand basis.
   d) Economic viability
   e) Any other.
2.1 Please give the following information with regard to the project cost:

<table>
<thead>
<tr>
<th>Item</th>
<th>Approved Expenditure (Rs)</th>
<th>Revised Expenditure (Rs)</th>
<th>Over-runs (Rs) (Actually incurred)</th>
<th>Reasons</th>
</tr>
</thead>
<tbody>
<tr>
<td>I)</td>
<td>Land</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>II)</td>
<td>Buildings</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>III)</td>
<td>Cost of plant</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>IV)</td>
<td>Furniture and fixtures</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>V(a)</td>
<td>Water-supply and electric installation</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>V(b)</td>
<td>Workshop equipment</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>V(c)</td>
<td>Drains and roads</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>V(d)</td>
<td>Vehicles and others</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td></td>
<td>(a+b+c+d)- total</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>VI)</td>
<td>Preliminary expenses and pre-operative expenses like interest, bank commission and salaries and wages etc. during the gestation period.</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>VII)</td>
<td>Crop development expenses.</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>VIII)</td>
<td>Margin money for working capital.</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>IX)</td>
<td>Initial cash losses.</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>X)</td>
<td>Any other. Total</td>
<td></td>
<td></td>
<td></td>
</tr>
</tbody>
</table>

2.2 Have you been reviewing the project cost during the various stages of the implementation of the project? Yes No

2.3 If yes, please state whether this exercise has been useful: Yes No

2.4 On review, if it was felt that there was likely increase in the project cost, which of the areas of the project cost did you try to economise upon?

2.5 Did this economising in the project cost lead to any change in the originally envisaged project?
2.6 If yes, please state it was in terms of:
   a) Production facilities.
   b) Product-mix
   c) Any other (please specify)

3. PROJECT FINANCING AND FINANCIAL PLANNING

3.1 Was any technique of capital budgeting adopted while making investment decision?
Yes No
   a) Pay Back Period,
   b) Accounting Rate of Return (ARR)
   c) Internal Rate of Return (IRR)
   d) Net Present Value (NPV)
   e) Any other (please specify)

3.3 Was a financial plan prepared? Yes No

3.4 If yes, whether the following were considered in the preparation:
   a) Capital requirements and their timings.
   b) Sources of capital.
   c) Capital Structure.
   d) Any other (please specify)

3.5 During the gestation period please state the sources from which capital invested in the project was made and extent of dependence on each source:

   Source | Amount(s)

   1. Share Capital
      (a) Grower-members
      (b) Non-grower members
      (c) State Govt.

   2. Loans
      (a) Loans from financial institutions viz. IFCI, IDBI, LIC, UTI, etc.
      (b) Loans from Central Coop. Banks
      (c) Loans from State Coop. Banks
      (d) Loans from State Govt.
      (e) Deferred Payment for machinery supplied.
      (f) Loans from others.
(iii) Grants and subsidies.

(a) Central Govt.
(b) State Govt.
(c) Any other and others.

Note: In case of loan from IFCI, please indicate the date of application for the loan, the date of actual sanction of the loan and the date of disbursement of the loan.

3.6 Please specify the sources of funds to meet over-runs.

3.7 Did you require any foreign exchange during gestation period? Yes No

3.8 If yes, specify the agency which supplied the foreign exchange:

(a) World Bank
(b) Financial Institutions in the country
(c) Govt. to Govt. Credit
(d) Free Foreign exchange
(e) Any other (please specify)

3.9 At what level financial planning decisions are taken?

(a) Government level.
(b) Federation/Apex-marketing Society level.
(c) Unit level.
(d) Any other (please specify)

3.10 How are the capital requirements determined in your organisation?

3.11 Please state, what determines the working capital requirements of your organisation?

(a) Raw-material
(b) Nature of operation.
(c) Inventory Policy
(d) Sales Policy
(e) Any other (please specify)

3.12 Were the growers given loan by the RBI or any other agency to buy shares of the society? Yes No

In case of yes, give the following information:

Agency giving the loan Amount Period of loan Rate of interest No. of growers getting it.
2.13  (a) Do the by-laws of the society provide for making a deduction towards compulsory deposits out of the price payable to growers for the supply of raw-material.

Yes No

(b) In case of yes, what is the rate of such deduction as per by-laws?

(c) What is the rate prescribed by the IFCI?

(d) Furnish the following information:

<table>
<thead>
<tr>
<th>Year</th>
<th>Total members' raw-material processed</th>
<th>Rate of deductions</th>
<th>Total deduction made</th>
</tr>
</thead>
<tbody>
<tr>
<td>1975-76</td>
<td></td>
<td></td>
<td></td>
</tr>
</tbody>
</table>

(e) Has some amount out of such compulsory deposits been transferred to share capital?

Yes No

(f) In case of yes, give the following details:

<table>
<thead>
<tr>
<th>Year of transfer</th>
<th>Amount transferred</th>
</tr>
</thead>
</table>

3.14  Which concept of working capital* do you use?

a) Net working capital
b) Gross working capital
c) Any other.

3.15  i) What is the present working capital.

ii) How much working capital is needed to run the unit at full capacity?

2.16  Will you please name the sources of working capital?

i) Share capital/term loans
ii) Retained earnings.
iii) Depreciation
iv) Government
v) Cash credit from
   (a) Cooperative Banks.
   (b) SBI
   (c) Commercial Banks.
vi) Clean credit from any of the above (v, a, b, c, ) including overdues to the growers, if any.

*Gross working capital = Total current assets.
Net working capital = Current assets - current liabilities.
3.17 Please state the margin requirements with regard to bank credit in your case?

3.18 Please furnish the following:

<table>
<thead>
<tr>
<th>Year</th>
<th>Cash credit permissible</th>
<th>Maximum cash credit availed</th>
</tr>
</thead>
<tbody>
<tr>
<td>1977-78</td>
<td></td>
<td></td>
</tr>
<tr>
<td>1978-79</td>
<td></td>
<td></td>
</tr>
<tr>
<td>1979-80</td>
<td></td>
<td></td>
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<tr>
<td>1980-81</td>
<td></td>
<td></td>
</tr>
<tr>
<td>1981-82</td>
<td></td>
<td></td>
</tr>
</tbody>
</table>

3.19 i) Has the society faced any difficult in the matter of working capital?

   ii) In case of yes, what measures were/are adopted/intended to be adopted in this regard.

3.20 i) Please state the extent of arrears to the growers?

<table>
<thead>
<tr>
<th>Year</th>
<th>Amount.</th>
</tr>
</thead>
<tbody>
<tr>
<td>1977-78</td>
<td></td>
</tr>
<tr>
<td>1978-79</td>
<td></td>
</tr>
<tr>
<td>1979-80</td>
<td></td>
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<tr>
<td>1980-81</td>
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<tr>
<td>1981-82</td>
<td></td>
</tr>
<tr>
<td>1982-83</td>
<td></td>
</tr>
</tbody>
</table>

ii) What measures were adopted to overcome the problem?

3.21 Will you please tell us about?

<table>
<thead>
<tr>
<th>Days/months' credit permissible</th>
<th>Days/months' credit which is actually allowed</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td></td>
</tr>
</tbody>
</table>

3.22 Did you depend on foreign collaboration?

   Yes  No

3.23 If yes, please state:

   a) Technical
   b) Financial
   c) Managerial.
3.24 In case of financial collaboration please indicate its form:
   a) Share Participation
   b) Credit assistance.
   c) Any other (please specify)

3.25 Does your organisation have a scheme of employees being the shareholders in the organisation?

3.26 If yes, please specify the amount contributed by the employees.

3.27 Will you please tell us the debt-equity ratio at different stages of the project?
   a) Originally envisaged.
   b) On completion of the project.
   c) At the optimum level of production.

3.28 Amount of loans raised:

<table>
<thead>
<tr>
<th>Year</th>
<th>Amount</th>
<th>Purpose</th>
<th>Rate of Repayable Interest after</th>
</tr>
</thead>
<tbody>
<tr>
<td>Long Term:</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Short Term:</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>b) From the Cooperative Banks:</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Long Term:</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Short Term:</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>c) S.B.I.</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Long Term:</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Short Term:</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>d) From Commercial Banks:</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Long Term:</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Short Terms:</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>e) From the specialised Financial Institutions:</td>
<td></td>
<td></td>
<td></td>
</tr>
</tbody>
</table>
3.29 Will you please tell us the burden of interest charges on your organisation? (Upto 30th June 1982)

<table>
<thead>
<tr>
<th>Type of Loan</th>
<th>Amount of Interest as</th>
<th>Int.,due %age of</th>
<th>Int.,out- Cumulative cost of previous year</th>
<th>during the total standing int.,out- during the previous year</th>
</tr>
</thead>
<tbody>
<tr>
<td>Block Capital Loan/Terra Loan.</td>
<td>1.</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Working Capital Loan</td>
<td>2.</td>
<td></td>
<td></td>
<td></td>
</tr>
</tbody>
</table>

3.30 Were you ever forced to seek deferment of interest obligation and/or of the repayment of the principal? Yes No

3.31 If yes, please state, at what stages of the project and how frequently with reasons thereof?

a)
b)
c)
d)

3.32 Does your organisation favour equity or debt for the fresh need of funds?

a) Equity
b) Debt

3.33 Reasons for the preference of equity or debt may please be briefly specified.

4. ORGANISATION AND MANAGEMENT

4.1 a) Do you have organisation chart of your society/unit? Yes No

b) If yes, what is it?

4.2 i) How many times the General Body has met during the Cooperative years?

1976-77 77-78 78-79 79-80 80-81 81-82
ii) If no meeting was held what action was taken by the competent authority?

iii) How many meetings in the last five years were postponed for want of quorum?

4.3 How is the general body kept informed of the progress made by the factory from time to time?

i) Chairman's speech

ii) Annual accounts

iii) Any other.

4.4 i) What is the total strength of Board of Directors?

ii) Give the number of board members and the composition of the Board.

a) Representatives of the growers

\[ \text{Elected: } \text{No.} \quad \text{Nominated: } \text{No.} \]

b) Representatives of the cooperative institutions;

c) Representatives of the workers, if any;

d) Government's nominees.

e) Others, if any.

iii) Furnish the following in respect of board meetings during the last five years:

<table>
<thead>
<tr>
<th>Year</th>
<th>Date of meeting</th>
<th>Total board meetings</th>
<th>No. of State Govt.'s representatives attending the meeting</th>
<th>No. of Growers representatives attending the meeting</th>
</tr>
</thead>
<tbody>
<tr>
<td>1978-79</td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>1979-80</td>
<td></td>
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<td>1980-81</td>
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<tr>
<td>1981-82</td>
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</tr>
<tr>
<td>1982-83</td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
</tbody>
</table>

4.5 i) The Chief executive (M.D./G.M.) is appointed by the

a) State Govt./Registrar

b) Board
c) General Body
(ii) How frequently the Chief executive of the society has been changed?

<table>
<thead>
<tr>
<th>Year</th>
<th>Name of the Chief Executive</th>
<th>Qualification Date of joining the Society</th>
<th>Date of leaving Society</th>
</tr>
</thead>
<tbody>
<tr>
<td>1978-79</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>1979-80</td>
<td></td>
<td></td>
<td></td>
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<td>1980-81</td>
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<td>1981-82</td>
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<td></td>
<td></td>
</tr>
<tr>
<td>1982-83</td>
<td></td>
<td></td>
<td></td>
</tr>
</tbody>
</table>

(iii) a) Is any delegation of authority permitted by the Chief executive to his subordinate officers? Yes  No

b) In case of yes in what respects it has been done?

4.6 i) Has your organisation a separate finance division? Yes  No

ii) What are the educational qualification of the Chief of the Finance/Accounts division?

iii) If no please state who looks after the finance function,

(a) Accounts Department,  (b) Any other Department

iv) Is the head of the Finance/Accounts division on deputation

(a) From the Coop. department/Registrar Office  (b) State Federation  (c) Apex Marketing Society  (d) State Govt.  (e) Any other agency.

4.7 i) Have you got a financial adviser in/for your society/unit? Yes  No
If yes who is the appointing authority of the financial adviser:
1. Registrar/State Govt.
2. State Federation
3. Apex Marketing Society of the State
4. Board
5. Any other (Please specify)

5. CORPORATE POLICY AND PLANNING

5.1 i) Has your organisation ever planned to modernise with regard to plant and equipment: Yes No
   ii) Was the modernisation plan actually carried out? Yes No
   iii) If no give reasons for it: Yes No
   iv) If yes was the cost of modernisation within the planned-budget? Yes No
   v) In case no give reasons for it.

5.2 Please indicate the sources from which the modernisation plan was financed:
   Source Amount (Rs)

5.3 i) Has your organisation ever planned to expand? Yes No
   ii) If yes, was the expansion plan carried out? Yes No
   iii) If no, give reasons for it: Yes No
   iv) If yes, was the cost of expansion within the planned budget? Yes No
   v) If no, give reasons.

5.4 Please indicate the sources from which cost of expansion programme was met:
   Source Amount (Rs)
   1.
   2.
   3.
5.5  
i) Has your organisation ever planned to diversify? Yes No
   
ii) In case of yes, was the plan actually carried out? Yes No
   
iii) If no, give reasons for it
   
5.6  
If yes, please state the type of diversification:
   
a) Horizontal
b) Vertical.

5.7  
Please indicate the sources of financing diversification scheme

<table>
<thead>
<tr>
<th>Sources</th>
<th>Amount (Rs)</th>
</tr>
</thead>
<tbody>
<tr>
<td>1.</td>
<td></td>
</tr>
<tr>
<td>2.</td>
<td></td>
</tr>
<tr>
<td>3.</td>
<td></td>
</tr>
</tbody>
</table>

5.8  
i) Does the society/unit have any modernisation plan in hand? Yes No
   
(To be executed in immediate future)
   
ii) In case no why (give reasons)
   
iii) In case yes, what is its estimated cost?
   
iv) Please mention the sources through which the plan is intended to be financed?

<table>
<thead>
<tr>
<th>Source</th>
<th>Amount (Rs)</th>
</tr>
</thead>
</table>

5.9  
What are your sales plan for the next five years.

5.10  
What are the directions of sales plan indicating your priority?

a) Sales volume
b) Sales revenue.
5.11  

i) Have any targets of return on investment fixed?  

Yes  No 

ii) If yes, please specify the mode of achieving the target 

a) Realisation through price changes. 

b) Realisation through cost reduction 

c) Any other (please specify) 

5.12  

Whether your organisation is employing Management by Objective techniques (MBO) 

Yes  No 

5.13  

If yes, whether the following stages have been gone through: 

a) Setting of overall objectives. 

b) Setting up of unit objectives. 

c) Setting up the targets for the individual executive. 

d) Measures adopted to put MBO in operation. 

e) Review of the performance. 

6. **BUDGETING AND MONITORING** 

6.1  

i) Do you have the system of budgetary control?  

Yes  No 

ii) If no, give reasons 

iii) In case of yes, does your organisation prepare the following budgets? If yes, give the periodicity. 

a) Revenue budget 

b) Capital Expenditure budget 

c) Cash budget. 

6.2  

What is the nature of the budgets. 

a) Fixed 

b) Flexible. 

6.3  

i) Do you apply any technique of Capital budgeting while preparing capital expenditure budget?  

Yes  No 

ii) If yes, please state the technique applied: 

a) Pay-back period. 

b) Accounting Rate of Return 

c) Internal Rate of Return 

d) Net Present Value. 

e) Any other (please specify)
6.4  i) What, out of the following, is included in revenue budget?
   a) Sales budget
   b) Income budget
   c) Material cost budget
   d) Labour cost budget
   e) Administrative overhead budget
   f) Selling and distribution expenses budget
   g) Any other (please specify)

   ii) What is the nature of budgets
       a) Fixed
       b) Flexible.

6.5  Have you introduced any of the following budgeting systems in your organisation?
   a) Production budget
   b) Materials budget
   c) Labour budget
   d) Overhead budget
   e) Any other (please specify)

6.6  i) Have you introduced costing system in your organisation?  Yes  No

   ii) If no how do you determine your cost of production?

   iii) If yes, what system/systems do you follow?
        a) Direct costing
        b) Absorption costing
        c) Process costing
        d) Any other (please specify)

6.7  How frequently do you prepare cost of production statements?
    a) Monthly
    b) Quarterly
    c) Half yearly
    d) Yearly
    e) Any other (please specify)
What cost control techniques do you apply?

a) Standard costing
b) Budgetary control
c) Marginal costing
d) Any other (please specify)

Are you applying the technique of Responsibility Accounting in your organisation?

Yes  No

Have the various responsibility centres been identified?

b) Have the costs been classified into controllable and uncontrollable ones for each responsibility centre?

c) What reporting system is being adopted?

d) Is the performance appraisal done regularly?

Does your organisation prepare performance budget?

Yes  No

If yes, does it include?

a) Sales budget
b) Production budget
c) Plant utilisation budget
d) Cash budget
e) Direct labour cost budget
f) Materials purchase budget
g) Overhead expenses budget
h) Capital expenditure budget
i) R&D expenditure budget.

Which of the following devices are used by your organisation?

a) Ratio Analysis
b) Break-even Analysis
c) Funds flow statement
d) Cash budgets
e) Cost sheet
f) Any other (please specify)

Have you ever faced a situation of excessive cash?
6.14 If yes, how was it used up?
   a) Dividend payments
   b) Retirement of debt
   c) Public investment
   d) Undertaking expansion / diversification schemes.
   e) Any other (please specify)

6.15 Have you ever faced the problem of shortage of cash? Yes No

6.16 If yes, how did you meet the requirement?
   a) By short-term funds
   b) By long-term funds
   c) Any other (please specify)

6.17 How do your inventory requirements determined? (Please __/and give the figure)
   a) As a percentage of current assets: (percentage)
   b) Equal to some months value of consumption (no. of months)
   c) Any other (please specify)

6.18 What is the object of your inventory control?
   a) Control of physical goods.
   b) Amount of fund invested in inventories
   c) Both
   d) Any other (please specify)

6.19 i) Have you ever worked out inventory carrying costs and ordering costs? Yes No

   ii) If yes, kindly make available the carrying costs and ordering costs during last five years Yes No

6.20 Have you fixed EOQ on the basis of these costs? Yes No

6.21 i) Have you ever faced the problem of excessive inventories? Yes No

   ii) If yes, what methods were adopted to reduce these?
6.22 What do you adopt regarding inventory control?
   a) Classification
   b) Codification
   c) Standardisation
   d) Variety reduction
   e) Value analysis
   f) Any other (please specify)

6.23 i) If you adopt 'Codification', is it done by ABC analysis: Yes No
   ii) If no, what other methods do you adopt.

6.24 i) Did you face any of the following problems:
   a) Over capitalisation/under-capitalisation
   b) Over-staffing
   c) Excess stock of spares and stores
   d) Poor industrial relations
   e) Excessive acquisition of land
   f) High administrative expenditure
   g) Any other (please specify)
   ii) If yes, what measures were adopted to overcome such problem/s.

7. MANAGEMENT INFORMATION SYSTEM

7.1 Do you have MIS in your organisation? Yes No

7.2 Does MIS in your organisation contribute to:
   a) Better decision-making and resource allocation
   b) More effective appraisal and control
   c) Any other (please specify)

7.3 Have you considered the following three or any of the three stages in the development of MIS:
   a) System specification
   b) Data processing implementation
   c) Programming
7.4 Do you think the requirements of MIS are:
   a) Objectives
   b) A well laid out organisation structure
   c) Resources

7.5 If the answer to (a) is yes, have you laid down:
   a) Financial obligations
   b) Non-commercial obligations
   c) Any other (please specify)

7.6 Is MIS in your organisation
    Yes
    No

7.7 Do you have 'Management by Exception' in your organisation
    Yes
    No

7.8 Do you adopt integrated Reporting system (IRS) to avoid duplication?
    Yes
    No

7.9 Are the following reports prepared? If so, please the periodicity also:
   a) i) Physical production in Quantity
      ii) Physical production in value.
   b) i) Production-Machine utilisation
      ii) Production-machine hours.
   c) Sales.
   d) P & L financial position.
   e) Order book position
   f) Inventories.
   g) Receivables (Sundry Debtors) and aging thereof
   h) Exports.
   i) Employment
   j) Internal resources.
   k) Township and social overheads.
   l) Management ratios.
   m) Purchases
   n) Cash in hand
   o) Cash at bank
   p) Creditors
   q) Compliance of statutory requirements.

7.10 Are performance review meetings held?
    Yes
    No
7.11 If yes at what level and what is their periodicity?

<table>
<thead>
<tr>
<th>Level</th>
<th>Periodicity</th>
</tr>
</thead>
<tbody>
<tr>
<td>a) Unit Level</td>
<td>Monthly</td>
</tr>
<tr>
<td>b) State federation level</td>
<td>Quarterly</td>
</tr>
<tr>
<td>c) State Apex marketing society</td>
<td>Half</td>
</tr>
<tr>
<td>d) Registrar</td>
<td>Yearly</td>
</tr>
<tr>
<td>e) Ministry</td>
<td></td>
</tr>
</tbody>
</table>

7.12 Have any formats been prescribed for this purpose? Yes No

7.13 If yes, by which of the following:

a) Cooperative deptt/Registrar  
b) National Federation  
c) National Apex Marketing Society  
d) State Federation  
e) State Apex Marketing Society  
f) N C D C  
g) Unit itself  
h) Any other (please specify)

7.14 Are changes in the format made and at which of the above levels (as mentioned in 7.13)?

<table>
<thead>
<tr>
<th>a</th>
<th>b</th>
<th>c</th>
<th>d</th>
<th>e</th>
<th>f</th>
<th>g</th>
<th>h</th>
</tr>
</thead>
</table>

7.15 Do you prepare the following statements? If so, please state the periodicity thereof:

<table>
<thead>
<tr>
<th>Statement</th>
<th>Periodicity</th>
</tr>
</thead>
<tbody>
<tr>
<td>a) Project/fund-flow statement:</td>
<td>Monthly, Quarterly, Yearly</td>
</tr>
<tr>
<td>b) Cash budget</td>
<td></td>
</tr>
<tr>
<td>c) Proforma statements</td>
<td></td>
</tr>
<tr>
<td>d) Any other (please specify)</td>
<td></td>
</tr>
</tbody>
</table>

7.16 Do you analyse the variances and report the abnormal variances to management for action? Yes No
7.17 Are your final accounts up to date? Yes No
7.18 If not, please state the years for which accounts have not been finalised with reasons thereof:
Years Reasons

8. AUDIT, INTERNAL CONTROL SYSTEMS AND ACCOUNTABILITY

8.1 The cash book maintained by the society records:
i) Cash transactions only
ii) Both cash and non-cash.
8.2 Do you have internal audit system? Yes No
8.3 If yes, what is the scope of Internal Audit:
   a) Purchases
   b) Sales
   c) Monitoring
   d) Payment of bills
   e) Any other (please specify)
8.4 Have you got Management Audit in your organisation? Yes No
8.5 If yes, what areas does it cover:
   a) Productivity
   b) Marketing
   c) Financing
   d) Costing
   e) Payment of price to the growers
   f) Personnel
   g) Engineering
   h) General Management
   i) Any other (please specify)
8.6 Who conducts the audit?
   a) State Govt. auditors
   b) Auditors from the Cooperative department itself
   c) Private Auditors
8.7 Is the audit concurrent or done after the close of the cooperative year?
8.8 Does the auditor check all vouchers for expenditure and all receipts or only conducts a test-check?
8.9 Is the audit report, particularly the irregularities pointed out by the auditor, discussed by the general body?

8.10 i) How are the irregularities pointed out by the auditor rectified?
   ii) Who is made responsible for pursuing action to rectify the irregularities?

8.11 Who, in your opinion should conduct the audit:
   a) the auditors of cooperative department
   b) Private or professional auditors
   (Give reasons to support your opinion)

8.12 i) In case you favour (a), do you find the present structure of the cooperative department (audit) satisfactory?  
   Yes  No

8.13 i) Whether the cost Audit Record Rules applicable to your unit?  
   Yes  No
   ii) Do you favour their application
   (Give reasons to support to your answer)

8.14 i) Do you have manuals for the guidance of your staff?  
   Yes  No
   ii) If yes, to what deptts. do these relate  
   Yes  No

8.15 Have you got an 'Accounting Manual' for the use of Accounts Department?  
   Yes  No

8.16 If yes, who prepares it?
   a) Accounts department alone
   b) Accounts department in consultation with other departments

8.17 Has the working of your society/unit ever been examined by the state Legislature's Public Accounts Committee/CPU  
   Yes  No

8.18 If yes, please state the broad areas which were examined:
   a) Output
   b) Recovery/yield
   c) Accounts
   d) Management controls
   e) Labour relations
   f) Pricing policies
   g) Grower-members relations.
   h) Any other
8.19 Has your society/unit ever figured in the State Legislature sessions through questions, debates and resolutions, etc.? If yes, what was the nature of these questions?

a) Member relations
b) Labour relations
c) Pricing policies
d) Management
e) Any other (please specify)

9. PRICING AND MARKETING

9.1 How is the price payable to grower-members for raw-material supplied by them determined?

a) As fixed by the Govt.
b) As agreed to between the factory and growers.
c) Any other (please specify)

9.2 Furnish the following information:

<table>
<thead>
<tr>
<th>Year</th>
<th>Operating/Season</th>
<th>Raw Material</th>
<th>Raw Material Price</th>
<th>If any fixed by Members of the Govt. (ex- factory)</th>
</tr>
</thead>
<tbody>
<tr>
<td>1972-76</td>
<td></td>
<td></td>
<td></td>
<td>(a) Central (Rs)</td>
</tr>
<tr>
<td>1976-77</td>
<td></td>
<td></td>
<td></td>
<td>(b) State (Rs)</td>
</tr>
<tr>
<td>1977-78</td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>1978-79 till 1982-83</td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
</tbody>
</table>

9.3 Do your products come under?

a) A monopoly market
b) A competitive market
c) State controlled and regulated market.

9.4 While fixing prices, do you consider

a) Direct costs
b) Over-heads
c) Depreciation
d) Any other (please specify)
The pricing technique adopted is:

a) Cost plus
b) Marginal cost pricing
c) Discriminatory pricing
d) Import price basis
e) Any other (please specify)

Do you feel that pricing policy in cooperative sector is/should be a function of:

a) Socio-economic obligations towards the members
b) Social obligations towards the society

c) Any other (please specify)

Does your society/unit take the landed cost of comparable imported goods as the ceiling? Yes No

What do you do/should be done, if landed costs have been artificially low?

Increase in cost is/should be off-set by:

a) Increase in price
b) Increase in efficiency
c) Any other (please specify)

If the answer to (a) is positive, please state whether you have any escalation provision Yes No

Is your society free to fix-up prices independently?

If no, please tell us:

a) Prices fixed are approved by the Govt.
b) Prices fixed are controlled/regulated by the Govt.
c) Any other (please specify)

How do you value your finished stock?

a) At cost price
b) At market price
c) At any other (please specify)

Which of the following form part of your sales promotion plan?

a) Advertising
b) Improvement in quality
c) Improvement in packing
d) Reduction in price
e) Any other
9.15 Do you consider social returns while fixing prices? Yes No

9.16 If yes, please tell us the method of computation in brief

9.17 Does the society utilise the services of other cooperatives like consumer societies for marketing the products. If so furnish details.

9.18 Is the society playing any role in strengthening the public distribution system. If yes give details.

10. MANAGEMENT OF EARNINGS

10.1 Which method you adopt for charging depreciation?
   a) Straight Line Method
   b) Diminishing Balance Method
   d) Any other (please specify)

10.2 a) Did your society/unit ever change the method of charging depreciation? Yes No
   b) In case of yes, reasons for the change

10.3 If yes, please state from what method to which method and in which year.

   Was any effect given to this change Yes No retrospectively?

10.4 Did your company ever change the rates of depreciation? Yes No

10.5 If yes, please state in which year and why.

10.6 Please state the basis of charging depreciation in your company:
   a) Original cost
   b) Replacement cost
   c) Any other (please specify)

10.7 Please state whether depreciation is used as a source of financing the replacement of fixed asset or as a source of W.C. Yes No
10.8 How do you provide for premature obsolescence

10.9 Have you ever written off an asset (due to obsolescence) Yes No

10.10 If yes, please tell us:

<table>
<thead>
<tr>
<th>Name of Asset</th>
<th>The year of Purchase</th>
<th>Year of Obsolescence</th>
<th>Cost</th>
<th>Book value at the time of Obsolescence</th>
</tr>
</thead>
</table>

10.11 Have you created any sinking fund out of depreciation? Yes No

10.12 If yes, how have funds been invested?
   a) Outside investments
   b) Any other (please specify)

10.13 Have you got any obsolescence reserve? Yes No

10.14 Have you ever paid dividends? Yes No

10.15 If yes, please tell us:

<table>
<thead>
<tr>
<th>Year</th>
<th>Rate of dividend</th>
<th>Amount Paid to Govt.</th>
<th>Paid to other shareholders</th>
</tr>
</thead>
</table>

10.16 Have you got any guidelines for providing the following? Any who issued these guidelines? Any other

   a) Depreciation
   b) Maintenance of reserves,
   c) Ploughing back of profits,
   d) Dividend policy
   e) Any other (please specify)
10.17 Will you please tell us about the retained earnings:
(Net profit - Dividend declared + Deprev)

<table>
<thead>
<tr>
<th>Year</th>
<th>Amount</th>
</tr>
</thead>
</table>

11. LABOUR RELATIONS

11.1 a) What is the total number of persons employed by the factory?

<table>
<thead>
<tr>
<th>Category</th>
<th>Number</th>
</tr>
</thead>
</table>

b) Give details:

i) Managerial Staff
ii) Technical Staff
iii) Skilled men
iv) Unskilled
v) Seasonal

11.2 a) What is the percentage of local labour to total labour employed in the factory?
b) What is the percentage of grower memberscum-employees including the dependents of grower-memberstothetotalemployeesofthefactory?

11.3 What is the nature of Govt. control exercised in the appointment of different types of personnel.

11.4 a) Are employees admitted as members? Yes No

b) If so what is the number of such employees

11.5 Have you introduced Workers' Participation in Management? Yes No

11.6 If yes at what level?

11.7 a) Have there been any strike/lock-out? Yes No

b) In case yes, give their number and days lost in each strike/lock out?

c) Give the means used to settle them?

11.8 How many trade unions you have?
a) Recognised
b) Unrecognised.
11.9 Have you introduced any incentive scheme? Yes No

11.10 If yes, please tell us in brief:

<table>
<thead>
<tr>
<th>Year</th>
<th>Scheme</th>
<th>Incentive provided</th>
</tr>
</thead>
</table>

11.11 Do you feel any positive change after the introduction of the scheme? Yes No

12. RAW-MATERIAL SUPPLY, CAPACITY UTILISATION AND CROP DEVELOPMENT MEASURES

12.1 Have the society/unit ever faced the problem of the under-utilisation of capacity? Yes No

In case of Yes, it is because of which of the following:

a) Shortage of raw material
b) Shortage of working capital
c) Shortage of power
d) Poor industrial relations
e) Delay in the sanction of funds for repairs and maintenance,
f) Low demand/excess production in the previous period.

12.2 In case the answer to No. 12.1 is a, it is because of which of the following:

a) Low yield of the crop
b) Diversion of the relevant crop to the alternative uses.

In case the answer is (a), than again it is because of which of the following:

I) Lesser area sown, which again is due to
   (i) Low prices paid to the growers during the previous season.
   ii) Delay in paying for the produce supplied during the previous year.

iii) The both.

II) Poor monsoon.

III) Crop being affected by some disease.
12.3 In case the answer to 12.1 is (b) (shortage of working capital), measures taken to overcome the problem and how it can be overcome.

CROP DEVELOPMENT MEASURES

12.4 Does your society undertake crop development activities: Yes  No

12.5 If yes, state the assistance given through each of the following during the last five years:

<table>
<thead>
<tr>
<th>Item</th>
<th>Amount (Rs)</th>
</tr>
</thead>
<tbody>
<tr>
<td>i) Supply of seeds to the growers</td>
<td></td>
</tr>
<tr>
<td>ii) Supply of fertiliser directly</td>
<td></td>
</tr>
<tr>
<td>iii) Supply of pesticides</td>
<td></td>
</tr>
<tr>
<td>iv) Crop loan</td>
<td></td>
</tr>
<tr>
<td>v) Credit given to the farmers for irrigation, land-development and other long-term purposes.</td>
<td></td>
</tr>
<tr>
<td>vi) Any other.</td>
<td></td>
</tr>
</tbody>
</table>

12.6 Does your society undertake activities to educate the growers to adopt new techniques of farming: Yes  No

If yes state with regard to each of the following:

a) Training courses held during the last five years.
b) Demonstrations held during the last five years.
c) Literature distributed (in terms of rupees) during the last five years.

12.7 Has your society taken any measure with regard to the following:

a) Development of roads in the rural areas.
b) Development of irrigation facilities in the area.

13. LINKING CREDIT WITH MARKETING/ PROCESSING

13.1 Does the society act as intermediary between the cooperative credit/marketing structure and the growers. In case of yes, give the details for the last five years with regard to the following:
501

a) Crop loan/term loan granted to the farmers by the cooperative credit structure against the guarantee of the processing society.

<table>
<thead>
<tr>
<th>Year</th>
<th>Credit guaranteed</th>
</tr>
</thead>
</table>

b) Recoveries made out of the price of the produce supplied to the society by the growers.

<table>
<thead>
<tr>
<th>Year</th>
<th>Recoveries made</th>
</tr>
</thead>
</table>

13.2 i) What is the number of cooperative credit societies linked with the processing society for the purpose of granting credit and making recoveries.

ii) What is the number of marketing societies linked with the credit societies for this purpose.

14. GENERAL DEVELOPMENTAL AND WELFARE MEASURES

14.1 Has the society taken some steps for the provision/development of education facilities? Yes No

14.2 In case of yes, give details of the steps taken.

14.3 The above facility is available only

   a) to the growers
   b) to the employees
   c) both (a and b)
   d) to the general public as well.

14.4 Has the society taken any steps for the provision/development of medical facilities in the area? Yes No

   In case yes, the facility is available

   a) only to the growers.
   b) only to the employees
   c) both (a and b)
   d) to the general public as well.
15. COOPERATIVE LEADERSHIP

15.1 To be a director in your society (from amongst the growers) which of the following is helpful:

i) Efforts made in organising the people on cooperative lines.
ii) Education acquired/training undergone in cooperation.
iii) Social service
iv) Political power
v) Relationship with political leaders.
v) Family background
vi) Initiative taken to improve the society.
vii) Initiative taken to improve the society.
viii) No. of shares held in the society.
ix) Any other.

15.2 Directors have helped the society for which of the following:

a) Getting general support from the members:
   i) Increasing the membership of the society.
   ii) Inducing members to sell their produce through the society.

b) Augmenting resources:
   i) Increasing share capital.
   ii) Increasing deposits.
   iii) Any other specify.

c) Improving the standards of business:
   i) Calling general body meetings
   ii) Managing committee meetings.
   iii) Preparation of records of the growers.
   iv) Settlement of the accounts of the growers.
   v) Allocation of profits.
   vi) Improving the management of the society.
   vii) Any other