

Appendix- 1.1

Indu-Shankar Chini Udyog Ltd. Harion

Balance Sheet (2000-01 to 2007-08)

Rs in “000”

Fiscal Year:	2000-01	2001-02	2002-03	2003-04	2004-05	2005-06	2006-07	2007-08
Liability:								
Share capital	40000	80000	80000	80000	80000	80000	80000	80000
Sec.&Unsec. loan	65836	43196	95718	100000	90000	75000	60000	45000
P/La/c + Reserve	53911	37096	71753	95365	95048	96847	95553	95466
Total	159747	160292	247471	275365	265048	251847	235553	220466
A. Fixed Asset:								
Investment	-----	-----	-----	-----	-----	-----	-----	-----
Land	6083	6320	6320	8421	8421	8421	8421	8421
Building	19843	20463	19102	43499	41245	38772	38157	37370
Plant & Machinery	16388	13310	10655	187491	161049	137614	121439	101241
Furniture & Fittings	307	287	258	766	1652	1167	1098	1098
Others	51634	79412	128682	8698	8385	9003	22053	22051
Total	94255	119792	165017	248875	220752	194977	189368	170181
Current Assets:								
Inventory	32882	19741	70564	180712	119053	107699	308649	139586
Acc. Receivable	98715	47888	45085	75894	84809	79640	86126	69420
Cash & Bank	4406	11110	2962	5513	3885	11015	26358	1644
Prepaid & Advanced	9889	30610	16415	10704	13041	16803	13702	31205
Total	145892	109349	135026	272823	220788	215757	434835	241855
Less C.Liability								
Creditors	13074	6434	4105	23714	15479	15960	141921	15569
Outstanding Payable	11301	10945	11733	202226	107435	67210	226931	112184
Provision	56000	10000	-----	20393	53578	75117	19798	63818
Others	25	41470	36735	-----	-----	-----	-----	-----
Total	80400	68849	52573	246333	176492	158287	388650	191571
B. Net C.Assets	65492	40500	82453	26490	44296	56870	46185	50284
Cap. Employed (A+B)	159747	160292	247470	275365	255048	251847	235553	220465
Deferred Expenses	-----	-----	-----	-----	-----	-----	-----	-----
P/L A/c Balance (Loss)	-----	-----	-----	-----	-----	-----	-----	-----
Total	159747	160292	247470	275365	255048	251847	235553	220465
Quick Assets	103120	58998	48048	81407	88694	90655	112484	71064
Total Assets	240147	229141	300044	521697	441541	410134	624203	412036
Gross Block	124920	156039	206102	294283	267471	244248	272862	282569
Equity	93911	117097	151753	175365	175048	176847	175553	175466

Source: Annual financial statements of Indu-Shanker Chini Udyog during 2000-01 and 2007-08

Appendix- 1.2

Sri Ram Sugar Mills Ltd. Garuda

Balance Sheet (2000-01 to 2007-08)

Rs in “000”

Fiscal Year:	2000-01	2001-02	2002-03	2003-04	2004-05	2005-06	2006-07	2007-08
Liability:								
Share capital	238455	257500	259300	290789	290779	296769	296805	296805
Sec.&Unsec. loan	630742	646751	657505	521505	498147	481051	464520	421060
P/La/c + Reserve	12347	-----	-----	-----	-----	-----	-----	-----
Total	881544	904251	916805	812294	788926	777820	761325	717865
B. Fixed Asset:								
Investment	-----	-----	-----	-----	-----	-----	-----	-----
Land	14003	15598	15628	17261	17261	17261	17261	17261
Building	119478	117617	115665	113678	111677	109639	109579	107692
Plant & Machinery	642799	632422	626320	722868	715675	702356	686739	690803
Furniture & Fittings	1917	1872	1893	1831	1831	1809	3201	3381
Others	26347	27204	38736	20309	28374	31867	24703	49662
Total	804544	794713	798242	875947	874818	862932	841483	898799
Current Assets:								
Inventory	94425	65522	62054	200002	125590	138382	212429	128508
Acc. Receivable	17108	33050	22680	45592	27695	29807	53328	44160
Cash & Bank	2767	6710	11357	6720	7323	7277	1751	8125
Prepaid & Advanced	15218	18117	8482	6829	13849	19971	23419	16545
Total	129518	123399	104573	259143	174457	195437	290333	197338
Less C.Liability								
Creditors	15857	16136	12902	160668	77458	105899	238837	192303
Outstanding Payable	39714	7074	12696	218965	205157	191509	181535	194646
Provision	3	2479	3362	818	7227	5290	4640	6468
Others	-----	-----	-----	-----	-----	-----	-----	-----
Total	55574	25689	28960	380451	289842	302698	425032	393417
B. Net C.Assets	73944	97710	75613	121308	115385	107261	134099	196079
Cap. Employed(A+B)	878488	892423	873855	754639	759433	755671	707384	672720
Deferred Expenses	3056	4445	3175	2212	794	247	124	-----
P/L A/c Balance(Loss)	-----	73831	39775	55443	28699	21902	53817	45145
Total:	881544	904251	916805	812294	758926	777820	761325	717865
Quick Assets	19875	39760	34037	52312	35018	37084	55079	52285
Total Assets	937118	929940	945765	1192745	1078768	1080518	1186357	1111282
Gross Block	841526	851764	864786	975841	991036	1008834	1016199	1067598
Equity	247746	245672	616350	233134	261286	274620	242864	251660

Source: Annual financial statements of Sriram Sugar Mill during 2000-01 and 2007-08

Appendix- 1.3

Everest Sugar and Chemical Industries Ltd, Ram Nagar

Balance Sheet (2000-01 to 2007-08)

Rs in “000”

Fiscal Year:	2000-01	2001-02	2002-03	2003-04	2004-05	2005-06	2006-07	2007-08
Liability:								
Share capital	187200	187200	187200	187200	220800	220800	240800	270800
Sec.&Unsec. loan	398131	397525	411190	440767	481615	461076	498855	250835
P/La/c + Reserve	-----	-----	-----	-----	-----	-----	-----	-----
Total	585331	584725	598390	627967	702415	681876	739655	721635
C. Fixed Asset:								
Investment	-----	-----	-----	-----	-----	-----	-----	-----
Land	17058	17161	17558	17592	17819	19344	19531	19591
Building	100096	87569	121586	131266	133285	109921	108390	106726
Plant & Machinery	330748	350036	305629	370066	364093	378308	357394	337525
Furniture & Fittings	4250	3724	5109	5569	6044	6005	6101	6491
Others	3453	4073	7224	7084	5839	5755	5501	5075
Total	455605	462563	457106	531576	527080	519333	496917	475408
Current Assets:								
Inventory	59294	53830	44517	106189	109324	83804	191981	165835
Acc. Receivable	27322	24720	36576	63360	39029	24851	67241	48909
Cash & Bank	218	809	6211	4106	3148	7180	2577	2071
Prepaid & Advanced	8650	1727	3942	7397	16841	20333	21307	19210
Total	95484	81086	91246	181052	168342	136168	283106	236025
Less C.Liability								
Creditors	24285	22544	26830	117561	68691	66474	127892	64384
Outstanding Payable	-----	-----	-----	-----	-----	-----	-----	-----
Provision	-----	-----	-----	-----	-----	-----	-----	-----
Others	-----	-----	-----	-----	-----	-----	-----	-----
Total	24285	22544	26830	117561	68691	66474	127892	64384
B. Net C.Assets	71199	58542	64416	63491	99651	69694	155214	171640
Cap. Employed (A+B)	526803	521105	521522	595067	626731	589027	652131	647048
Deferred Expenses	40774	30581	20387	7	7895	3948	-----	-----
P/L A/C Balance (Loss)	17754	33039	56481	32892	67786	88901	87525	74588
Total:	585331	584725	598390	627967	702415	681876	739655	721635
Quick Assets	2754	25529	42787	67466	42177	32031	69818	5098
Total Assets	609616	607269	605220	745528	771106	748350	867547	786019
Gross Block	475839	496498	518047	616588	642758	663843	671280	679988
Equity	128672	123580	110332	154301	145117	127951	153275	196212

Source: Annual financial statements of Everest Sugar and Chemical Industries during 2000-01 and 2007-08

Appendix- 1.4

Eastern Sugar Mills LTD., Yamahibelha

Balance Sheet (2000-01 to 2007-08)

Rs in “000”

Fiscal Year:	2000-01	2001-02	2002-03	2003-04	2004-05	2005-06	2006-07	2007-08
Liability:								
Share capital	263500	263500	263500	263500	263500	263500	263500	403500
Sec. and Unsec. loan	561646	571642	591646	669864	588130	588130	370000	557281
P/L a/c + Reserve	.....	.....	-----	-----	-----	-----	-----	-----
Total	825146	835146	855146	933364	851630	851630	633500	960781
A. Fixed Asset:								
Investment	.....	.....	-----	-----	-----	-----	-----	-----
Land	10330	10330	10330	10330	10534	10611	10611	10611
Building	169587	168086	161359	158281	159506	158964	158934	157681
Plant & Machinery	590156	575001	580011	551978	560545	553956	543499	530254
Furniture & Fittings	3525	3425	3323	3400	3274	3127	3005	2896
Others	15752	15503	14982	15764	15432	14479	13603	12689
Total	789351	772345	770005	739753	749291	741138	729652	714131
Current Assets:								
Inventory	380044	374054	38406	107411	79520	85844	76624	119507
Acc. Receivable	13254	12143	12128	15589	11433	13325	28766	28423
Cash & Bank	5055	5245	5131	3720	8767	5177	8618	11694
Prepaid & Advanced	11736	11516	11016	9226	11064	21528	25360	19091
Total	68050	66310	66681	133246	110784	125874	139368	178715
Less C.Liability								
Creditors	13655	12351	10251	15021	8204	10385	8912	10437
Outstanding Payable	6834	5522	4902	61008	32610	15592	24270	34410
Provision	617	625	643	1438	2393	1630	1788	3306
Others	638	641	646	652	136293	223988	480328	166698
Total	21744	19139	16442	78119	179500	251595	515298	214851
B. Net C.Assets	46307	47172	50239	55127	-68716	-125721	-375930	-36136
Cap. Employed (A+B)	811095	819516	820245	794880	680575	615417	353721	677995
Deferred Expenses	1507	1252	1041	781	521	260	-----	-----
P/L A/c Balance (Loss)	12545	14378	33860	137703	170534	235953	279779	282786
Total	825146	835146	855146	933364	851630	851630	633500	960781
Quick Assets	18309	17388	17259	19309	20200	18501	37384	40116
Total Assets	871450	854285	871587	1011483	1031130	1103225	1148797	1175633
Gross Block	762056	765578	770005	774750	795297	796577	798648	799498
Equity	249448	247872	228599	125016	92445	7287	-16279	120713

Source: Annual financial statements of Eastern Sugar Mill during 2000-01 and 2007-08

Appendix- 2.1

Indu-Shankar Chini Udyog Ltd., Harion Profit and Loss Account (2000-01 to 2007-08)

Rs in “000”

Fiscal Year:	2000-01	2001-02	2002-03	2003-04	2004-05	2005-06	2006-07	2007-08
A. Sales year wise:	302640	241633	276396	301724	562843	462668	423352	753309
<u>Cost of production</u>								
Cane Consumption	161607	113203	153391	284600	262460	249852	420500	327418
Production exp	42572	37090	39869	63052	107199	98050	75467	65302
Packaging and other exp	5749	3359	4655	7105	8364	6609	9109	6879
Direct wages	10305	10123	10602	13559	12672	11613	13838	13854
Cost of production:								
Add opening stock	220233	163775	208517	368316	390695	366124	518914	413453
Less closing stock	6225	11938	2104	12133	163854	100129	90149	292084
B. Cost of goods sold:	214520	173609	198489	216595	454420	376104	316980	584810
Gross profit (A-B)	88120	68024	77907	85129	108424	86565	106372	168499
Less								
Adm expenses	30153	27315	31098	29860	31558	28682	29549	41270
S&D expenses	5572	4560	5707	5997	12877	11570	16845	25805
Interest and financial charges	4932	4867	8534	19601	20119	14360	14422	14641
Depreciation	7730	5582	4838	4323	1311	2752	34023	28894
Deferred exp & Written off	-----	-----	-----	-----	-----	-----	-----	-----
N/P before non operating income	39733	25699	27730	25349	42558	29200	11533	57888
Add: Non-operating income	506	63	1084	887	1534	671	894	414
Net profit before tax	40239	25762	28814	26236	44092	29871	12427	58302
Operating profit	39733	25699	27730	25349	42258	29200	11533	57888

Source: Computed from the financial statement of the above Sugar Mill during 2000-01 and 2007-08

Appendix- 2.2

Sri Ram Sugar Mills Ltd., Garuda Profit and Loss Account (2000-01 to 2007-08)

Rs in “000”

Fiscal Year:	2000-01	2001-02	2002-03	2003-04	2004-05	2005-06	2006-07	2007-08
A. Sales year wise:	273054	388835	386454	456657	654665	524002	536777	611381
Cost of production								
Cane Consumption	196447	219183	242348	423339	337942	334585	453912	344999
Production exp	36488	33429	49596	42881	66411	67223	55333	51149
Packaging and other exp	6394	6384	6449	12343	8947	7397	8804	7063
Direct wages	11480	13276	12496	16450	13509	14470	16261	15666
Cost of production:	250809	272272	310889	495013	426809	423675	534310	418877
Add opening stock	45084	94525	65522	62054	200002	125590	138382	212435
Less closing stock	94525	65522	62054	200002	125590	138382	212435	128509
B. Cost of goods sold:	201468	301175	314357	357065	501221	410883	460257	502803
Gross profit (A-B)	71586	87660	72097	99592	153442	113119	76520	108578
Less								
Adm expenses	11416	11586	13401	15160	24199	17838	16097	18985
S&D expenses	2049	2555	4078	8053	10297	7959	8395	6901
Interest and	40481	72238	68745	65875	67581	58611	55760	50113
financial.charges	18822	20580	18253	24639	22966	23384	28814	24083
Depreciation	743	904	1362	1437	1406	547	123	124
Deferred exp & Written off								
N/P before non operating income	(1925)	(20203)	(33742)	(15572)	26993	4780	(32669)	8372
	320	474	1350	198	122	2016	754	299
Add: Non-operating income	(1605)	(19729)	(32392)	(15374)	27115	6796	(31915)	8671
Net profit before tax	(1182)	(19299)	(32380)	(14135)	28339	5327	(32456)	8496
Operating profit								

Source: Annual financial statements of Sriram Sugar Mill during 2000-01 and 2007-08

Appendix- 2.3

Everest Sugar and Chemical Industries Ltd., Ramnagar

Profit and Loss Account (2000-01 to 2007-08)

Rs in "000"

	2000-01	2001-02	2002-03	2003-04	2004-05	2005-06	2006-07	2007-08
Fiscal Year	203841	308746	366088	464856	386800	391486	494584	522230
A. Sales year wise:								
Cost of production	137542	165261	232506	371254	259127	242554	444692	330254
Cane Consumption	14240	16707	17110	23281	16550	16029	28262	29211
Production exp	4671	4447	6382	8304	5843	4215	9029	6703
Packaging and other exp	9632	14890	17615	21418	20080	15645	19185	22532
Direct wages	166085	201305	273613	424257	301600	278443	501168	388700
Cost of production:	-----	37177	27840	20304	82033	81263	59427	170625
Add opening stock	37177	27840	20304	82034	81263	59427	170625	143600
Less closing stock	128908	210642	281149	362527	302370	300279	389970	415725
B. Cost of goods sold:	74933	98104	84939	102329	84430	91207	104614	106505
Gross profit (A-B)	8123	16531	11895	15462	16923	15943	15767	14340
Less	4125	4748	4499	5182	6516	7387	5212	2084
Adm expenses	50008	62214	60787	59954	64703	60069	52310	46946
S&D expenses	20235	19700	21006	24071	30666	28832	29853	30217
Interest and financial.charges	10194	10194	10194	7	517	88	96	(0.17)
Depreciation Deferred exp & Written off								
	(17752)	(15283)	(23442)	(2347)	(34895)	(21112)	1376	12935
N/P before non operating income	-----	-----	-----	-----	-----	-----	-----	-----
	(17752)	(15283)	(23442)	(2347)	(34895)	(21112)	1376	12935
Add: Non-operating income	(7558)	(5089)	(13248)	(234)	(34878)	(21024)	1472	12918
Net profit before tax								
Operating profit								

Source: Annual financial statements of Everest Sugar and Chemical Industries during 2000-01 and 2007-08

Appendix- 2.4

Eastern Sugar Mills Ltd., Yamahibelha

Profit and Loss Account (2000-01 to 2007-08)

	2000-01	2001-02	2002-03	2003-04	2004-05	2005-06	2006-07	2007-08
	131050	182078	172298	259807	273927	204484	319751	333359
Rs in “000	102621	114830	105932	254543	171192	141738	213882	245453
	12507	12608	12839	21021	16703	15883	17881	22835
	8815	9010	9220	16779	16779	14009	11219	14403
	8746	9215	4991	9959	10054	8994	10222	12160
Fiscal Year	120880	123225	132982	302302	214728	180624	253204	294851
A. Sales year wise:	14403	15202	32841	11234	81520	54170	60461	50470
Cost of production	15202	32841	11234	81520	54171	60462	50470	92218
Cane Consumption	1200181	171268	154589	232016	242077	174332	263195	253103
Production exp								
Packaging and other exp								
Direct wages	10969	10810	17709	27791	31850	30152	56556	80257
	9775	9855	9643	14815	11280	11831	11405	11554
Cost of production:	687	708	609	1413	2009	1554	2979	2121
Add opening stock	40535	46068	41057	80150	75956	72492	72182	53217
Less closing stock	.....	25101	32402	34997	11009	9433	13556	16372
B. Cost of goods sold:	260	260	260	260	260	260	260	-----
Gross profit (A-B)								
Less								
Adm expenses	(40029)	(20459)	(33860)	(103843)	(68664)	(65419)	(43826)	(3008)
S&D expenses								
Interest and financial.charges			-----	-----	-----	-----	-----	-----
Depreciation	(40029)	(20459)	(23860)	(103843)	(68664)	(65419)	(43826)	(3008)
Deferred exp & Written off	(37669)	(20459)	(33600)	9103583	(68404)	(65158)	(43566)	(3008)

N/P before non operating income

Add: Non-operating income

Net profit before tax

Operating profit

Source: Annual financial statements of Eastern Sugar Mill during 2000-01 and 2007-08

Appendix-3
Installed Sugarcane Crushing capacity, Sugarcane Crushed and Running days of
Indu-Shanker Chini Udyog
(2000-01 to 2007-08)

Year	Installed crushing capacity per day (in Qntls)	Sugarcane Crushed(in Qntls)	Running Days
2000-01	10,000	15,73,200	149
2001-02	10,000	9,96,805	93
2002-03	10,000	12,54,198	101
2003-04	22,500	23,14,556	151
2004-05	22,500	19,88,977	114
2005-06	22,500	18,28,828	95
2006-07	22,500	31,07,643	145
2007-08	22,500	25,13,392	126

Source: - Office records of Indu-Shanker Chini Udyog

Installed Sugarcane Crushing capacity, Sugarcane Crushed and running days of
Sriram Sugar Mills
(2000-01 to 2007-08)

Year	Installed crushing capacity per day (in Qntls)	Sugarcane Crushed(in Qntls)	Running Days
2000-01	30,000	16,23,154	120
2001-02	30,000	15,11,000	117
2002-03	30,000	14,98,339	106
2003-04	30,000	27,95,955	158
2004-05	30,000	20,41,612	118
2005-06	30,000	19,17,259	103
2006-07	30,000	27,96,169	153
2007-08	30,000	21,63,208	115

Source: Office records of Sriram Sugar Mills.

**Installed Sugarcane Crushing capacity, Sugarcane Crushed and running days of
Everest Sugar and Chemical Industries
(2000-01 to 2007-08)**

Year	Installed crushing capacity per day (in Qntls)	Sugarcane Crushed(in Qntls)	Running Days
2000-01	30,000	12,26,942	115
2001-02	30,000	12,71,700	95
2002-03	30,000	16,22,040	105
2003-04	30,000	26,01,103	139
2004-05	30,000	16,48,171	104
2005-06	30,000	15,11,772	79
2006-07	30,000	29,27,792	136
2007-08	30,000	22,54,921	115

Source: - Office records of Everest Sugar and Chemical Industries.

**Installed Sugarcane Crushing capacity, Sugarcane Crushed and running days of
Eastern Sugar Mills
(2000-01 to 2007-08)**

Year	Installed crushing capacity per day (in Qntls)	Sugarcane Crushed(in Qntls)	Running Days
2000-01	25,000	9,20,508	90
2001-02	25,000	8,90,760	95
2002-03	25,000	8,90,906	91
2003-04	25,000	16,90,177	129
2004-05	25,000	10,80,953	78
2005-06	25,000	9,10,451	65
2006-07	25,000	13,61,313	100
2007-08	25,000	16,61,748	121

Source: Office records of Eastern Sugar Mills.

Appendix-4.1

Date:

Dear Sir,

The writer is a research scholar pursuing the doctoral degree of Tribhuan University, Kathmandu, Nepal. In order to accomplish my Ph. D. thesis entitled "Performance Appraisal of Sugar Industries in Nepal", your kind cooperation and help is most essential. I, therefore, request you to kindly provide me with the information mentioned in the questionnaire enclosed herewith. I would like to give you full assurance that all the information obtained will be kept completely confidential and will not be used in any work other than the research work.

Your kind co-operation on the above is highly appreciated.

Thanking you.

Sincerely Yours,

Radhe Shyam Rathi
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Appendix-4.2

A Questionnaire on the Performance of Nepalese Sugar Industry

Respondent's Profile:

- a. Name of the Respondent (optional):
- b. Designation:
- c. Institution:
- d. Service Period:

1. In your opinion, what are the importance and contributions of the Nepalese Sugar Mills in Nepal? (Please *rank* the following in order of their importance and contributions by assigning 1 for the highest and 5 for the lowest).

- a. Meeting domestic demand for sugar []
- b. Substituting sugar import []
- c. Minimizing unemployment problem []
- d. Providing government revenue []
- e. Saving foreign exchange []
- f. Others, if any (please specify) _____ []

2. How far do you think the Nepalese Sugar Mills have been able to meet present demand for Sugar in Nepal? (Please tick one of the following scales in order of their ability).

1 Whole	2 Two-Thirds	3 A Half	4 One-Thirds	5 Less Than One-Thirds

3. General observations of the Nepalese Sugar Mills' performance show that most of them are running either in loss or in low profit. What do you think are the major reasons for such a situation? (Please, *rank* the following in order of their importance by assigning 1 for the highest and 5 for the lowest).

- a. Lower production []
- b. Lack of power []
- c. Financial problem []
- d. Labour problem []
- e. Unstable political situation []
- f. Others, if any (please specify) _____ []

4. What are the main factors that can be attributed to lower production of sugar in these Mills? (Please *rank* the following in order of their importance by assigning 1 for the highest and 5 for the lowest).
- a. Under capacity utilization []
 - b. Poor quality of raw materials (sugarcane) []
 - c. Inefficient and effective management []
 - d. Lack of skilled workforce []
 - e. Political disturbance []
 - f. Others, if any (please specify)_____ []
5. A general trend shows that all Sugar Mills in Nepal are running under capacity utilization. What do you think are the main reasons for the Sugar Mills being run under capacity utilization? (Please *rank* the following in order of their importance by assigning 1 for the highest and 5 for the lowest).
- a. Lack of sufficient raw materials []
 - b. Low labour productivity []
 - c. Inefficient management []
 - d. Lack in regular maintenance of plant and machinery []
 - e. Ineffective purchasing policy of raw material []
 - f. Others, if any (please, specify)_____ []
6. What, in your opinion, could be corrective measures to improve the production of existing sugar mills? (Please *rank* the following in order of their importance by assigning 1 for the highest and 5 for the lowest).
- a. To increase in availability of raw material []
 - b. To utilize the better quality raw material []
 - c. To organize training workshop time to time for labour []
 - d. To modernize their production system []
 - e. Need of political security during the period of production []
 - f. Others, if any (please specify) _____ []
7. It is generally reported that many sugar mills run under capacity due to scarcity of adequate raw materials, i.e. sugarcanes. In such a situation, what do you suggest to overcome the scarcity of raw materials (sugarcanes)? (Please *rank* the following in order of their importance by assigning 1 for the highest and 5 for the lowest).
- a. Increasing production and productivity of sugarcane []
 - b. Applying the improved technology of cultivation []
 - c. Scheduling of delivery and crushing of sugarcanes []
 - d. Banning the export of sugarcanes to nearby Indian states []
 - e. Importing sugarcanes from nearby states of India []
 - f. Others, if any (please specify) _____ []

8. How, in your opinion, can the cultivation of sugar cane be increased? (Please *rank* the following in order of their importance by assigning 1 for the highest and 5 for the lowest).

- a. By developing the infrastructure []
- b. By exemption of government tax like land tax []
- c. By giving the proper education of cultivation of sugarcane []
- d. By giving timely payment and treatment to cultivators []
- e. By controlling illegal trade of sugarcanes to India []
- f. Others, if any (please, specify) _____ []

9. Sugar mills produce by-products in the form of molasses, and most of which are unused and unsold despite that they can be used to produce ethanol, which further can be used in liquor and chemical industries. Besides, ethanol can be used to blend in automotive fuel. In such a situation, what do you think may be the reasons for low domestic utilization and sale of Molasses? (Please *rank* the following in order of their importance by assigning 1 for the highest and 5 for the lowest).

- a. Higher price of molasses []
- b. Unfavorable government export policy []
- c. Lack of market []
- d. Lack of technology to convert molasses into ethanol []
- e. Lack of awareness of the use of molasses []
- f. Other, if any (please specify) _____ []

10. Any other comments and suggestions regarding the improvement of performance of sugar mills of Nepal.

Appendix-4.3 (a)

**Rank-wise Number of Responses with respect to
“Contributions of the Nepalese Sugar Mills in Nepal”**

Q. No. 1	Group	Rank-wise No. of Responses					Total Responses	Weighted Value	Mean Value	Overall Rank
		1	2	3	4	5				
a	Direct Stakeholders	32	19	8	6	15	80	193	2.41	2
	Indirect Stakeholders	25	20	9	16	10	80	206	2.58	2
	Total	57	39	17	22	25	160	399	2.59	2
b	Direct Stakeholders	8	7	25	31	9	80	266	3.32	4
	Indirect Stakeholders	11	14	21	18	16	80	254	3.18	3
	Total	19	21	46	49	25	160	520	3.25	4
c	Direct Stakeholders	25	28	16	7	4	80	177	2.21	1
	Indirect Stakeholders	34	17	24	4	4	80	161	2.01	1
	Total	59	45	40	11	5	160	338	2.11	1
d	Direct Stakeholders	6	20	24	21	9	80	247	3.09	3
	Indirect Stakeholders	9	15	18	24	14	80	259	3.24	4
	Total	15	35	42	45	23	160	506	3.17	3
e	Direct Stakeholders	5	6	7	15	47	80	333	4.16	5
	Indirect Stakeholders	5	14	8	18	35	80	304	3.80	5
	Total	10	20	15	33	82	160	637	3.98	5

Appendix-4.3(b)

Rank-wise Number of Responses with respect to “Reasons for Running Nepalese Sugar Mills in loss or low profit”

Q. No. 3	Group	Rank-wise No. of Responses					Total Responses	Weighted Value	Mean Value	Overall Rank
		1	2	3	4	5				
a	Direct Stakeholders	54	12	6	4	4	80	132	1.65	1
	Indirect Stakeholders	49	22	2	5	2	80	129	1.61	1
	Total	103	34	8	9	6	160	261	1.63	1
b	Direct Stakeholders	5	13	7	12	43	80	315	3.94	5
	Indirect Stakeholders	1	8	20	10	41	80	322	4.03	5
	Total	6	21	27	22	84	160	637	3.98	5
c	Direct Stakeholders	4	19	23	24	10	80	257	3.21	3
	Indirect Stakeholders	5	18	15	22	20	80	274	3.43	4
	Total	9	37	38	46	30	160	531	3.32	4
d	Direct Stakeholders	3	18	22	20	17	80	270	3.38	4
	Indirect Stakeholders	4	11	30	28	7	80	263	3.29	3
	Total	7	29	52	48	24	160	473	2.96	3
e	Direct Stakeholders	14	18	22	20	6	80	226	2.83	2
	Indirect Stakeholders	21	21	13	15	10	80	212	2.65	2
	Total	35	39	35	35	16	160	438	2.74	2

Appendix-4.3(c)

**Rank-wise Number of Responses with respect to
“Factors attributed to lower production of sugar”**

Q. No. 4	Group	Rank-wise No. of Responses					Total Responses	Weighted Value	Mean Value	Overall Rank
		1	2	3	4	5				
a	Direct Stakeholders	34	14	18	8	6	80	178	2.23	1
	Indirect Stakeholders	35	29	7	3	6	80	156	1.95	1
	Total	69	43	25	11	12	160	334	2.09	1
b	Direct Stakeholders	23	28	9	11	9	80	195	2.44	2
	Indirect Stakeholders	13	16	17	12	22	80	254	3.18	3
	Total	36	44	26	23	31	160	449	2.81	2
c	Direct Stakeholders	14	11	15	15	25	80	266	3.33	3
	Indirect Stakeholders	18	18	14	14	16	80	232	2.90	2
	Total	32	29	29	29	41	160	498	3.11	3
d	Direct Stakeholders	5	12	17	28	18	80	282	3.53	5
	Indirect Stakeholders	1	10	14	37	18	80	301	3.76	5
	Total	6	22	31	65	36	160	583	3.64	5
e	Direct Stakeholders	4	15	21	18	22	80	279	3.49	4
	Indirect Stakeholders	13	7	28	14	18	80	257	3.21	4
	Total	17	22	49	32	40	160	536	3.35	4

Appendix-4.3(d)

Rank-wise Number of Responses with respect to “Main reasons for Nepalese Sugar Mills running under capacity utilization”

Q. No. 5	Group	Rank-wise No. of Responses					Total Responses	Weighted Value	Mean Value	Overall Rank
		1	2	3	4	5				
a	Direct Stakeholders	69	6	1	1	13	80	103	1.29	1
	Indirect Stakeholders	49	20	4	3	4	80	133	1.66	1
	Total	118	26	5	4	7	160	236	1.48	1
b	Direct Stakeholders	1	22	32	20	5	80	246	3.08	3
	Indirect Stakeholders	2	10	25	32	11	80	280	3.50	4
	Total	3	32	57	52	16	160	526	3.29	3
c	Direct Stakeholders	3	9	17	21	30	80	306	3.83	4
	Indirect Stakeholders	4	20	28	14	14	80	254	3.18	3
	Total	7	29	45	35	44	160	560	3.50	4
d	Direct Stakeholders	0	7	14	27	32	80	323	4.05	5
	Indirect Stakeholders	3	3	11	20	43	80	337	4.21	5
	Total	3	10	25	47	75	160	660	4.13	5
e	Direct Stakeholders	7	36	16	11	10	80	221	2.76	2
	Indirect Stakeholders	22	27	12	11	8	80	196	2.45	2
	Total	29	63	28	22	18	160	417	2.61	2

Appendix-4.3(e)

Rank-wise Number of Responses with respect to “Corrective measures to improve the production of existing Nepalese Sugar Mills”

Q. No. 6	Group	Rank-wise No. of Responses					Total Responses	Weighted Value	Mean Value	Overall Rank
		1	2	3	4	5				
a	Direct Stakeholders	55	12	7	3	3	80	127	1.59	1
	Indirect Stakeholders	54	14	4	1	7	80	133	1.66	1
	Total	109	26	11	4	10	160	260	1.63	1
b	Direct Stakeholders	14	45	11	10	0	80	177	2.21	2
	Indirect Stakeholders	9	37	17	11	6	80	208	2.60	2
	Total	23	82	28	21	6	160	385	2.41	2
c	Direct Stakeholders	2	14	21	26	17	80	282	3.53	3
	Indirect Stakeholders	0	3	23	30	24	80	315	3.94	5
	Total	2	17	44	56	41	160	597	3.73	4
d	Direct Stakeholders	5	7	28	24	16	80	279	3.49	4
	Indirect Stakeholders	10	14	19	20	17	80	260	3.25	3
	Total	15	21	47	44	33	160	539	3.37	3
e	Direct Stakeholders	4	2	13	17	44	80	335	4.19	5
	Indirect Stakeholders	7	11	18	17	27	80	286	3.58	4
	Total	11	13	31	34	71	160	621	3.88	5

Appendix-4.3(f)

**Rank-wise Number of Responses with respect to
“Suggestions for overcome the scarcity of raw materials”**

Q. No. 7	Group	Rank-wise No. of Responses					Total Responses	Weighted Value	Mean Value	Overall Rank
		1	2	3	4	5				
a	Direct Stakeholders	47	27	3	0	3	80	125	1.56	1
	Indirect Stakeholders	44	19	3	5	9	80	156	1.95	1
	Total	91	46	6	5	12	160	281	1.76	1
b	Direct Stakeholders	30	42	5	3	0	80	141	1.76	2
	Indirect Stakeholders	16	21	26	13	4	80	208	2.60	3
	Total	46	63	31	16	4	160	349	2.18	2
c	Direct Stakeholders	1	9	56	11	3	80	246	3.08	3
	Indirect Stakeholders	14	23	32	8	3	80	203	2.54	2
	Total	15	32	88	19	6	160	449	2.81	3
d	Direct Stakeholders	2	0	7	29	42	80	349	4.36	5
	Indirect Stakeholders	7	7	12	28	30	80	319	3.99	5
	Total	5	7	19	57	72	160	668	4.18	5
e	Direct Stakeholders	0	2	9	37	32	80	339	4.24	4
	Indirect Stakeholders	3	10	7	27	33	80	317	3.96	4
	Total	3	12	16	64	65	160	656	4.10	4

Appendix-4.3(g)

Rank-wise Number of Responses with respect to “Increasing of Sugarcane cultivation”

Q. No. 8	Group	Rank-wise No. of Responses					Total Responses	Weighted Value	Mean Value	Overall Rank
		1	2	3	4	5				
a	Direct Stakeholders	25	22	20	9	4	80	185	2.31	2
	Indirect Stakeholders	24	18	26	14	8	80	204	2.55	2
	Total	49	40	36	23	12	160	389	2.43	2
b	Direct Stakeholders	9	17	14	37	3	80	248	3.10	4
	Indirect Stakeholders	7	21	21	22	9	80	245	3.06	4
	Total	16	38	35	59	12	160	493	3.08	4
c	Direct Stakeholders	21	27	21	11	0	80	182	2.28	1
	Indirect Stakeholders	20	21	19	15	5	80	204	2.56	3
	Total	41	48	40	26	5	160	386	2.41	1
d	Direct Stakeholders	22	12	24	20	2	80	208	2.60	3
	Indirect Stakeholders	27	15	17	17	4	80	196	2.45	1
	Total	49	27	41	37	6	160	404	2.53	3
e	Direct Stakeholders	3	2	1	3	71	80	377	4.71	5
	Indirect Stakeholders	2	5	7	13	53	80	350	4.38	5
	Total	5	7	8	16	124	160	727	4.54	5

Appendix-4.3(h)

Rank-wise Number of Responses with respect to “Low domestic utilization and sale of Molasses”

Q. No. 9	Group	Rank-wise No. of Responses					Total Responses	Weighted Value	Mean Value	Overall Rank
		1	2	3	4	5				
a	Direct Stakeholders	10	9	11	21	29	80	290	3.63	5
	Indirect Stakeholders	7	8	20	24	21	80	284	3.55	5
	Total	17	17	31	45	50	160	574	3.59	5
b	Direct Stakeholders	16	19	17	18	10	80	227	2.84	2
	Indirect Stakeholders	7	9	22	20	22	80	281	3.52	4
	Total	22	25	42	35	36	160	508	3.18	3
c	Direct Stakeholders	15	13	23	18	11	80	237	2.96	3
	Indirect Stakeholders	7	12	19	17	25	80	281	3.51	3
	Total	22	25	42	35	36	160	518	3.24	4
d	Direct Stakeholders	27	21	16	8	8	80	189	2.36	1
	Indirect Stakeholders	20	38	14	5	3	80	173	2.16	1
	Total	47	59	30	13	11	160	362	2.26	1
e	Direct Stakeholders	12	18	13	15	22	80	257	3.21	4
	Indirect Stakeholders	40	13	4	14	9	80	179	2.24	2
	Total	52	31	17	29	31	160	436	2.60	2

Appendix 4.4
Result of Chi-square Test

Q. No.	Particulars	Computed Value
1	Contributions of the Nepalese Sugar Mills in Nepal	2.57
3	Reasons for Nepalese sugar mills running in loss or low profit	0.19
4	Main factors attributed to lower production	10.17
5	Reasons for Sugar mills running under capacity utilization	12.60
6	Corrective measures to improve the production of sugar	8.99
7	Suggestions to overcome the scarcity of raw materials	22.88
8	How can the cultivation of sugarcane be increased	3.24
9	Reasons for low domestic utilization and sale of Molasses	24.20

Note.

- (i) Degree of freedom is 4 for all the above aspects of the study for chi-square test
- (ii) Tabular values are for 0.05 level of significance
- (iii) Tabular value of chi-square for 4 degree of freedom at 0.05 level of significance is 9.09
- (iv) The difference is significant of the computed value of chi-square is greater than the tabular value