

F. No.1-10/2017-SDF
Government of India
Ministry of Consumer Affairs, Food & Public Distribution
Department of Food & Public Distribution

Room No. 260, Krishi Bhawan,
New Delhi, the 4th October, 2017

OFFICE MEMORANDUM

Subject: Minutes of the Sub Committee of Sugar Development Fund for considering loan applications of sugar factories for Modernization, Modernization-cum-expansion, Cogeneration, Ethanol /ZLD projects and other related issues held on 26th September, 2017 at 04.30 PM -regarding.

In continuation of this Ministry's OM of even number dated 22.9.2017 on the subject, a copy of the minutes of the meeting of Sub-Committee held on **26th September, 2017 at 04.30 PM**, under the Chairmanship of Joint Secretary (Sugar & Admn.) is enclosed for your kind information and necessary action.



(N.K. Kashmira)
Director (SDF)
Member Secretary
Tel.No.23382338

DISTRIBUTION:

1. Chief Director (Sugar), [to be represented by Director (S&VO)], Directorate of Sugar
2. Director (Finance), D/o Food & P.D.
3. Director, National Sugar Institute, Kanpur, Kalyanpur, Uttar Pradesh

Special Invitees

4. The President/Vice President/Director General, ISMA, New Delhi :Representative from sugar industry
5. The President/Vice President/Managing Director, NFCSF Ltd., New Delhi : Representative from sugar industry
6. Representative of Sugar Technologist's Association of India: Technical Expert
7. Representative from NCDC : Banking Expert
8. Representative from IFCI : Banking Expert



(N.K. Kashmira)
Director (SDF)
Member Secretary

Copy for information to: PS to JS (Sugar & Admn.)/PS to Director(SDF)/US (SPF)/AD(Cost), /SO (SDF [A/C]) / NIC for uploading on website of the Department.

Minutes of the meeting of the Sub- Committee under Sugar Development (SDF) held on 26.9.2017.

A meeting of the Sub-Committee for consideration of the loan applications for setting up of projects for Bagasse Based Cogeneration of Power project, modernization-expansion, modernization, production of ethanol from molasses and other related issue regarding eligibility of sugar factory for applying SDF loan applications under Sugar Development Fund (SDF) was held under the Chairmanship of Joint Secretary (S & A) on **26.09.2017** at 04:30PM in Conference Room No.41, Ground Floor, Krishi Bhawan, New Delhi.

List of participants is at **Annex-I**.

2. At the outset, the Chairman welcomed all the Members of the Sub-Committee. Thereafter, agenda items were taken up for discussion. Case wise observations/decisions are as follows:

Bagasse Based Cogeneration of Power project

Agenda Item No.1

M/s The Bhogpur Co-op Sugar Mills Ltd. Bhogpur-144201, Dist. - Jalandhar, Punjab Setting up 15 MW bagasse based co-generation power project.

The Sub-Committee its meeting on 21.6.2017 considered the eligibility of loan application of M/s Bhogpur Co-op. Sugar Mills Ltd., Dist. Jalandhar, Punjab (Modernization-expansion & Cogeneration) for sanction of financial assistance from SDF for modernization-expansion of sugar plant from 2500 TCD to 3000 TCD integrated with 15 MW bagasse based cogen plant at Bhogpur. The Committee observed that the existing crushing capacity of the Bhogpur Co-op. Sugar Mills at Bhogpur is only 1016 TCD. As per SDF Rules, the Sugar Factory below capacity of 2500 TCD are not considered for SDF loan. However, since, the State Govt. of Punjab has approved the shifting of Plant & Machinery of 2500 TCD plant of Faridkot Co-operative Sugar Mill's plant to the Bhogpur Co-operative Sugar Mills by investing Rs.20.70 crores, and the Bhogpur Co-op. Sugar Mills at Bhogpur has proposed to expand the sugar plant upto 3000 TCD with additional new equipments and simultaneously to install 15 MW Cogen Plant as an integrated project, the Sub-Committee observed that the expansion of 3000 TCD project is integrated with 15 MW Cogen project and will be part & parcel of new plant of 3000 TCD, therefore, the SDF loan applications of the sugar factory for grant of SDF loan can be formally considered as a special case not to be used as a precedent case, provided the sugar factory agrees to furnish the guarantee of State Govt. of Punjab for security of SDF loans in addition to the security charge as applicable before issue of AA.



Minutes of the meeting of the Sub- Committee under Sugar Development (SDF) held on 26.9.2017.

In view of the recommendations of Sub-committee meeting on 21.6.2017, the Sub-committee considered the loan application of M/s Bhogpur Co-op. Sugar Mills Ltd., Dist. Jalandhar, for sanction of financial assistance from Sugar Development Fund for setting up 15 MW bagasse based co-generation power project **at a cost of Rs. 3265 lakh. SDF assistance of Rs. 1216.00 lakh** has been requested.

The project has been appraised by JP Mukherji & Associates Pvt. Ltd. Technical evaluation has been done by NSI, Kanpur. The Punjab Government with the concurrence of Finance Division of Govt. of Punjab agrees to stand Guarantee for the SDF term loan of Rs. 33.25 cr. for both cogen and modernization-expansion project of the Bhogpur Co-op. Sugar Mill. On the basis of technical, financial and other data placed before it, the Sub-committee observed that the project is technically & financially viable.

2. No refinancing of project is involved. No old plant and machinery has been considered in the project. The copy of IEM dated 18.9.2017 and Copy of NOC (Consent to Establish) from the State Pollution Control Board have been received.

3. Dues position:

- (i) SDF dues : As per CCA, is Nil.
- (ii) LSPEF dues : No LSPEF dues against the sugar factory.
- (iii) Levy sugar dues: as informed by Directorate of Sugar 'Nil' however State Govt. to update the same in its NIC module

4. Average DSCR of the factor/company as whole for the previous five years is (-)2.69, and as per future projections projected DSCR is 1.33. FACR is 2.30 as per ABS 2016-17 and IRR for the project is 16.61%.

5. The Sub-committee, on the basis of eligible project cost and the loan applied for, recommended a loan of **Rs. 1028.92 lakh** for **Setting up 15 MW bagasse based co-generation power project** for consideration of the Standing Committee. The sugar factory will give means of financing the shortfall.

6. The sugar factory is required to offer Bank Guarantee or first pari passu charge as security for SDF loan alongwith the additional security, if any, required as per the prevailing guidelines. However, security requirement will be decided at the time of charge creation as per extant rules/guidelines.



Minutes of the meeting of the Sub- Committee under Sugar Development (SDF) held on 26.9.2017.

Modernization-expansion

Agenda Item No.2

M/s Bhogpur Co-op. Sugar Mills Ltd., Dist. Jalandhar, Punjab for modernization-expansion of sugar plant from 2500 TCD to 3000 TCD.

The Sub-Committee its meeting on 21.6.2017 considered the eligibility of loan application of M/s Bhogpur Co-op. Sugar Mills Ltd., Dist. Jalandhar, Punjab (Modernization-expansion & Cogeneration) for sanction of financial assistance from SDF for modernization-expansion of sugar plant from 2500 TCD to 3000 TCD integrated with 15 MW bagasse based cogen plant at Bhogpur. The Committee observed that the existing crushing capacity of the Bhogpur Co-op. Sugar Mills at Bhogpur is only 1016 TCD. As per SDF Rules, the Sugar Factory below capacity of 2500 TCD are not considered for SDF loan. However, since, the State Govt. of Punjab has approved the shifting of Plant & Machinery of 2500 TCD plant of Faridkot Co-operative Sugar Mill's plant to the Bhogpur Co-operative Sugar Mills by investing Rs.20.70 crores, and the Bhogpur Co-op. Sugar Mills at Bhogpur has proposed to expand the sugar plant upto 3000 TCD with additional new equipments and simultaneously to install 15 MW Cogen Plant as an integrated project, the Sub-Committee observed that the expansion of 3000 TCD project is integrated with 15 MW Cogen project and will be part & parcel of new plant of 3000 TCD, therefore, the SDF loan applications of the sugar factory for grant of SDF loan can be formally considered as a special case not to be used as a precedent case, Provided the sugar factory agrees to furnish the guarantee of State Govt. of Punjab for security of SDF loans in addition to the security charge as applicable before issue of AA.

In view of the recommendations of Sub-committee meeting on 21.6.2017, the Sub-committee considered the loan application of M/s Bhogpur Co-op. Sugar Mills Ltd., Dist. Jalandhar, for sanction of financial assistance from Sugar Development Fund for modernization-expansion of sugar plant from 2500 TCD to 3000 TCD **at a cost of Rs. 5679.00 lakh. SDF assistance of Rs. 2109.00 lakh has** been requested.

The project has been appraised by JP Mukherji & Associates Pvt. Ltd. Technical evaluation has been done by NSI, Kanpur. The Punjab Government with the concurrence of Finance Division of Govt. of Punjab agrees to stand Guarantee for the SDF term loan of Rs. 33.25 cr. for both cogen and modernization-expansion project of the Bhogpur Co-op. Sugar Mill. On the basis of technical, financial and other data placed before it, the Sub-committee observed that the project is technically & financially viable.



Minutes of the meeting of the Sub- Committee under Sugar Development (SDF) held on 26.9.2017.

2. No refinancing of project is involved. No old plant and machinery has been considered in the project. The copy of IEM dated 18.9.2017 and Copy of NOC (Consent to Establish) from the State Pollution Control Board have been received.
3. Dues position:
 - (i) SDF dues : As per CCA, is Nil.
 - (ii) LSPEF dues : No LSPEF dues against the sugar factory.
 - (iii) Levy sugar dues: as informed by Directorate of Sugar 'Nil' however State Govt. update the same in its NIC module
4. Average DSCR of the factor/company as whole for the previous five years is (-)2.69, as per future projection projected DSCR is 1.33. FACR is 2.30 as per ABS 2016-17 and IRR for the project is 16.61%.
5. The Sub-committee, on the basis of eligible project cost and the loan applied for, recommended a loan of **Rs. 1762.43 lakh** for modernization-expansion of sugar plant from 2500 TCD to 3000 TCD for consideration of the Standing Committee. The sugar factory will give means of financing the shortfall.
6. The sugar factory is required to offer Bank Guarantee or first pari passu charge as security for SDF loan alongwith the additional security, if any, required as per the prevailing guidelines. However, security requirement will be decided at the time of charge creation as per extant rules/guidelines.

Modernization

Agenda Item No.3

M/s Bannari Amman Sugar Ltd., Alathukombai Village, Sathyamangalam Taluk, Erode District, Tamil Nadu.

1. The Sub-Committee in its meeting on 21.06.2017 had deferred the proposal and requested Director, NSI, Kanpur to re-examine the technical details. The NSI Kanpur, in compliance of the same, has submitted its report vide letter dated 01.9.2017.

The Sub-Committee considered the loan application of Sugar factory in pursuance of the report of NSI Kanpur for sanction of financial assistance from SDF for **Modernization of Juice Processing section of sugar plant** at a revised cost of Rs. 3716.98 lakh. SDF assistance of Rs. 1166.00 lakh has been requested. The project has been appraised by IFCI Ltd., New Delhi and DPR has been prepared by M/s Avant-

Minutes of the meeting of the Sub- Committee under Sugar Development (SDF) held on 26.9.2017.

Grade Engineers and Consultant Pvt. Ltd. The NSI Kanpur has submitted technical analysis report of the project of Sugar Mill.

The NSI Kanpur vide its report dated 01.9.2017 has reduced the cost of Plant & Machinery from Rs. 3250.00 lakh to Rs. 2916.00 lakhs. It has been stated that sugar plant is in fact switching over from "Plantation White Sugar Production" to Raw-Refined (Sulphur-less) Sugar Production" so the nomenclature of the loan applied for under Modernization Scheme may be changed from "Juice Processing Section" to " Existing double sulphitation to an Phosphor-floatation and crystallizing to get white sugar (Sulphur free)", however, changed nomenclature of component of Modernization Scheme for which sugar factory has applied for financial assistance from SDF may be submitted by the sugar factory as suggested by NSI Kanpur. Representative of sugar factory informed that the project has been completed at the cost of Rs.3940.00 lakhs and will furnish detail of actual cost project with detailed breakup through their appraising Institute. The sugar factory will submit its latest Annual Balance Sheet of sugar Factory & Company as a whole . On the basis of technical, financial and other data placed before it, the Sub-committee concluded that the project is technically & financially viable.

2. No refinancing of project is involved. No old plant and machinery has been considered in the project. NOC (Consent to operate) from Pollution Control Board has been received. EIA clearance received.

3. Dues position:

- (i) SDF dues : As per CCA : Nil.
- (ii) LSPEF dues : No LSPEF dues
- (iii) Levy sugar dues: Nil

4. The average DSCR of the company as a whole is 3.60 and the FACR as on 31.03.2017 of the sugar factory/company as a whole is 4.45/2.45 respectively. The IRR is 30.46%.

5. IFCI Ltd. was advised to furnish track record of the previous SDF loans to the sugar undertaking and to calculate DSCR for the last five years on the basis of Audited Balance Sheet of respective years of the unit as well as company as a whole and clarification on average DSCR of the Factory as it has been reported by IFCI that 'there is no Debt for the unit'.

6. Subject to above observations the Sub-committee, on the basis of eligible project cost and the loan applied for, recommended a loan of **Rs. 1139.62 lakh** for " Modernization of Existing double sulphitation to an Phosphor-floatation and

Minutes of the meeting of the Sub- Committee under Sugar Development (SDF) held on 26.9.2017.

crystallizing to get white sugar (Sulphur free)" for consideration of the Standing Committee. The sugar factory will give means of financing the shortfall.

7. The sugar factory is required to offer Bank Guarantee or first pari passu charge as security for SDF loan. However, security requirement will be decided at the time of charge creation as per extant rules/guidelines/requirement. The sugar factory has furnished an undertaking that if the FACR is not found above the benchmark at the time of disbursement of SDF loan Sugar factory will furnish Bank Guarantee as security of the SDF loan.

Anhydrous alcohol or Ethanol Project.

Agenda Item No.4

M/s L.H. Sugar Factories Ltd., Civil lines, Pilibhit, Uttar Pradesh (60 KLPD anhydrous alcohol or Ethanol Project).

The Sub-Committee in its meeting dated 21.6.2017 had deferred the proposal and requested Director, NSI, Kanpur to re-examine the technical details. The Sub-committee considered the loan application of Sugar factory in pursuance of the report of NSI Kanpur for sanction of financial assistance from SDF loan to M/s L.H. Sugar Factories Ltd., Civil lines, Pilibhit, Uttar Pradesh, for sanction of financial assistance from SDF for Setting up 60 KLPD anhydrous alcohol or Ethanol Project **at a cost of Rs.6853.00 lakh. SDF assistance of Rs. 1980.00 lakh** has been requested. The detail project report prepared by Dun & Bradstreet, project has been appraised by SBI and technically evaluated by NSI, Kanpur.

The NSI Kanpur vide its report dated 16.8.2017 has submitted technical analysis report of the said project of Sugar Mill and has concluded that there shall not be any shortage of molasses, factory shall earn sufficient profits to pay the principles and interest, and the revised project cost may be considered. The project may be considered as technically viable. On the basis of technical, financial and other data placed before it, the Sub-committee observed that the project is technically & financially viable.

The Sugar factory intimated that the sugar factory is situated in the 'Tarai' area of Himalayas mountains and sufficient rains occur in their area and therefore, there is no need of drip irrigation facilities in their sugarcane area and their area does not need help for providing drip irrigation facilities for the farmers.



Minutes of the meeting of the Sub- Committee under Sugar Development (SDF) held on 26.9.2017.

2. No refinancing of project is involved. No old plant and machinery has been considered in the project. NOC (Consent to operate) from Pollution Control Board has been received. EIA clearance received.
3. Dues position:
 - (i) SDF dues : As per CCA is Nil.
 - (ii) LSPEF dues : No LSPEF dues.
 - (iii) Levy sugar dues: Nil
4. The average DSCR of the sugar factory as per future projections is 2.27 and previous five years average DSCR is 1.385 and the FACR of the sugar factory is 1.63 as on 31.3.2017 respectively. The IRR is 23.61%.
5. Committee directed the sugar factory to submit the revised cost estimate of the project and asked IFCI Ltd. to examine the same and submit a report to SDF Division.
6. Subject to above observations the Sub-committee, on the basis of eligible project cost and the loan applied for, recommended a tentative loan of **Rs. 1327.04 lakh** for Setting up 60 KLPD anhydrous alcohol or Ethanol Project for consideration of the Standing Committee. The sugar factory will give means of financing the shortfall.
7. The sugar factory is required to offer Bank Guarantee or first pari passu charge as security for SDF loan. However, security requirement will be decided at the time of charge creation as per extant rules/guidelines/requirement.

Agenda Item No. 5

M/s Dhampur Sugar Mills Ltd. Unit – Dhampur, Moradabad Road, Distt. Bijnor, Uttar Pradesh - 246761 (Conversion of existing 200 KLPD ethanol project in to Zero Liquid Discharge Plant).

The Sub-Committee in its meeting dated 21.6.2017 considered the eligibility of sugar factory for applying SDF loan in which the issue of “refinancing” of the project was also examined. ‘Refinancing’ is not allowed as per the SDF Rules and it was felt that a clarification from Punjab National Bank who have appraised the project financially should be obtained.

The Sub-committee considered the information submitted by of Sugar factory, Appraising Bank (PNB) and IFCI Ltd. in respect of refinancing of the project. The PNB has clarified vide its letter dated 17.08.2017 that till 01.05.2017, the bank has made disbursement of Rs. 10.28 cr. against bank share from total sanctioned amount for the project and no disbursement against SDF component as mentioned in means of finance, has been made by bank. The IFCI vide its letter dated 12.09.2017 has sent the statement

Minutes of the meeting of the Sub- Committee under Sugar Development (SDF) held on 26.9.2017.

of bank and certified that **no re-financing is involved** in the project. Sub-committee was convinced by the clarification submitted by Punjab National bank and IFCI.

The Sub-committee considered the loan application of **M/s Dhampur Sugar Mills Ltd. Unit – Dhampur, Moradabad Road, Distt. Bijnor, Uttar Pradesh - 246761 for Conversion of existing 200 KLPD ethanol project in to Zero Liquid Discharge Plant at a cost of Rs. 8500.00 lakh. SDF assistance of Rs. 3400.00 lakh has been requested.** The detail project report prepared by IFCI Ltd., project has been appraised by PNB and technically evaluated by NSI, Kanpur.

The NSI Kanpur reported that the project of sugar factory shall be able to achieve the ZLD with the projected figures of technical and financially viable. On the basis of technical, financial and other data placed before it, the Sub-committee concluded that the project is technically & financially viable.

2. No refinancing of project is involved. No old plant and machinery has been considered in the project. NOC (Consent to operate) from Pollution Control Board has been received. EIA clearance received.
3. Dues position:
 - (i) SDF dues : As per CCA is Nil.
 - (ii) LSPEF dues : No LSPEF dues.
 - (iii) Levy sugar dues: Nil
4. The sugar factory submitted that the average DSCR of the sugar factory for previous five years cannot be worked out as most of the term loan are at corporate level, the average DSCR of company as a whole (previous five year) is 0.87. Sub-committee directed the matter to be examined by IFCI & SDF. DSCR based on future projections of the sugar factory/company as a whole is 4.77/3.69 respectively. FACR of the sugar factory/company as whole is 10.30 and 2.17 as on 31.3.2017 respectively. The IRR is 26.34%.
5. Subject to above observations the Sub-committee, on the basis of eligible project cost and the loan applied for, recommended a loan of **Rs. 1811.62 lakh for Conversion of existing 200 KLPD ethanol project in to Zero Liquid Discharge Plant** for consideration of the Standing Committee. The sugar factory will give means of financing the shortfall.
6. The sugar factory is required to offer Bank Guarantee or first pari passu charge as security for SDF loan. However, security requirement will be decided at the time of charge creation as per extant rules/guidelines/requirement.

Minutes of the meeting of the Sub- Committee under Sugar Development (SDF) held on 26.9.2017.

Agenda Item No. 6

M/s Dhampur Sugar Mills Ltd. Unit – Asmoli, Moradabad Road, Distt. Bijnor, Uttar Pradesh - 246761 (Conversion of existing 100 KLPD ethanol project in to Zero Liquid Discharge Plant).

The Sub-Committee in its meeting dated 21.6.2017 considered the eligibility of sugar factory for applying SDF loan in which the issue of “refinancing” of the project was also examined. ‘Refinancing’ is not allowed as per the SDF Rules and it was felt a clarification from Punjab National Bank who have appraised the project financially should be obtained.

The Sub-committee considered the information submitted by of Sugar factory, Appraising Bank (PNB) and IFCI Ltd. in respect of refinancing of the project. The PNB has clarified vide its letter dated 17.08.2017 that till 01.05.2017, the bank has made disbursement of Rs. 14.23 cr. against bank share from total sanctioned amount for the project and no disbursement against SDF component as mentioned in means of finance, has been made by bank. The IFCI vide its letter dated 12.09.2017 has sent the statement of bank and certified that **no re-financing is involved** in the project. Sub-committee was convinced by the clarification submitted by Punjab National bank and IFCI.

The Sub-committee considered the loan application **M/s Dhampur Sugar Mills Ltd. Unit – Asmoli, Moradabad Road, Distt. Bijnor, Uttar Pradesh - 246761 for Conversion of existing 100 KLPD ethanol project in to Zero Liquid Discharge Plant at a cost of Rs. 4500.00 lakh. SDF assistance of Rs. 1800.00 lakh** has been requested. The detail project report prepared by IFCI Ltd., project has been appraised by PNB and technically evaluated by NSI, Kanpur.

The NSI Kanpur reported that the project factory shall be able to achieve the ZLD with the projected figures of technical and financially viable. On the basis of technical, financial and other data placed before it, the Sub-committee concluded that the project is technically & financially viable.

2. No refinancing of project is involved. No old plant and machinery has been considered in the project. NOC (Consent to operate) from Pollution Control Board has been received. EIA clearance received.

3. Dues position:

- (i) SDF dues : As per CCA is Nil.
- (ii) LSPEF dues : No LSPEF dues.
- (iii) Levy sugar dues: Nil

Minutes of the meeting of the Sub- Committee under Sugar Development (SDF) held on 26.9.2017.

4. The sugar factory submitted that the average DSCR of the sugar factory for previous five years cannot be worked out as most of the term loan are at corporate level, the average DSCR of company as a whole (previous five year) is 0.87. Sub-committee directed the matter to be examined by IFCI & SDF. DSCR based on future projections of the sugar factory/company as a whole is 5.21/3.69 respectively. FACR of the sugar factory/company as whole is 5.34 and 2.17 as on 31.3.2017 respectively. The IRR is 17.21%.
5. Subject to above observations the Sub-committee, on the basis of eligible project cost and the loan applied for, recommended a loan of **Rs. 957.87 lakh for Conversion of existing 100 KLPD ethanol project in to Zero Liquid Discharge Plant** for consideration of the Standing Committee. The sugar factory will give means of financing the shortfall.
6. The sugar factory is required to offer Bank Guarantee or first pari passu charge as security for SDF loan. However, security requirement will be decided at the time of charge creation as per extant rules/guidelines/requirement.

Miscellaneous

Agenda Item No. 7

NEED OF OBTAINING ADDITIONAL SECURITIES IN CASE OF POOR DSCR FOR PAST FIVE YEARS.

With a view to further secure the SDF loans, the Sub-Committee recommended the following for consideration of the forthcoming Standing Committee, ~~for their consideration:~~

The Brownfield Sugar companies, whose Average DSCR (of sugar factory and company as a whole) for past five years is less than one will be declared financially weak and Additional securities as decided in the 130th standing committee will be obtained from them to secure the SDF loan.



List of Participants of Sub Committee Meeting held on 26.09.2017

S. No.	Name of Members	Department
1	Shri Subhashish Panda Joint Secretary (S & A)	Chairman
2	Shri Narendra Mohan Director, NSI Kanpur	Member
3	Shri N.K. Kashmira Director (SDF)	Member Secretary
Special Invitees		
4	Shri G.K. Thakur Director (Policy)	Indian Sugar Mills Association
5	Shri A.K. Jain Financial Advisor	National Federation of Co-operative Sugar Factories Ltd.
6	Dr. Sanjay Awasthi President	Sugar Technologist's Association of India
7	Shri K.V. Nagarajan Chief Director (Sugar)	NCDC
8	Shri Alok Sabbarwal General Manager	IFCI Ltd.
Others		
9	Shri Dilip Kumar Jha	Under Secretary (SDF)
10	Shri Sudesh Kumar	Under Secretary (SDF)
11	Ms. Rajshiri Khalko	Under Secretary (Finance II)
12	Shri Manmohan Kumar	Section Officer (SDF)
13	Shri R.C. Meena	Section Officer (SDF A/c)
14	Shri Kanav Dua	Asst. Director (Cost)
15	Shri B.K. Yadav	Junior Technical Officer (Sugar Control)