

Management Audit for Farmer Producer Companies

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1.0 Preliminaries

1.1 Profile of FPO

- Name of the Company :
- CIN :
- Date of incorporation :
- Address :
 - Registered office :
 - Administrative office :
 - Mail ID & Mobile :
- PAN :
- TAN :
- Authorized Capital :
- Paid up Share Capital :
- Unit Share value :
- No shares :Equal /Unequal
If Equal :Rs.
If Unequal :Rs. (Range)
- Total shares allotted :
- No. of Directors at present :
- Women Directors, if any :
- All Directors having DSC :
- Equity Grant status :
- Credit Guarantee Fund scheme :
- Term loans (Current) :
- Name of Auditor :
 - Mail ID & Mobile :
- Resource Institution :
 - Mail ID & Mobile :
- Company Status (MCA site) :
- Latest Balance Sheet (FY) :
- Sponsor :
- Scheme benefits availed :
- Current Business activities :
- CEO rostrum with qualification :
- Website for FPO : URL

Board of Directors:

Sl.No	Name	DIN	Phone	Aadhar	PAN
1					
2					
3					
4					
5					
6					
7					
8					
9					
10					
11					
12					
13					
14					
15					

1.2 Office of the FPO

SI.No	Particulars	Yes/No	Max. Score: 1
1.2.1	Office located in the address at the time of Incorporation		
1.2.2	Filing Status of Form INC-22A (Active) with registered office premises photos		
1.2.3	Registered office address changes, if any , intimated to RoC with in stipulated time;		
1.2.4	Change in BoD, if any, intimated to RoC?		
1.2.5	Name Board at office at Registered Office at high visibility in two languages (with CIN, Mail ID, Phone Number, Full address with PIN		
1.2.6	Are the records and mandatory registers maintained in the Registered Office?		
1.2.7	Display of incorporation certificates, licenses for trading at the Office		
1.2.8	Display of Name Boards for Chairman, CEO & Office staff		
1.2.9	Label and number for Office Furnitures and fixed assets		
1.2.10	Files: Serially numbered and kept in order		
1.2.11	Register of Register is available in the office		
1.2.12	Status of update of all records		
1.2.13.	Update Status of RoC registers		
1.2.14.	Company logo displayed in office		
1.2.15	Brand name, if any for products (Registered or unregistered)		

2.0 Core Management Elements

2.1 FPO Management (Total: 35.0)

2.1.1 Memorandum of Articles & Articles of Association (MoA & AoA)

SI.No	Particulars	Yes/No	Max. Score:3
01	Original memorandum of Association & Articles of Association kept in safe custody?		
02	Date of incorporation with CIN number at first page of MoA & AoA		
03	Change in Authorized capital adapted in original in MoA/ AoA		
04	Excess shares allotted to Directors, duly transferred or not		
05	Objective clauses match with current businesses of the Company		
06	No. of bound copies of MoA & AoA in office		

2.1.2 Mandatory Registers and Common seal:

SI.No	Particulars	Status	Max. Score:5
01	Combined Statutory Register All details updated periodically	Available/ Not available Updated/ Not updated	
02	Register of members (MGT-1)	Available/ Not available Updated/ Not updated	
03	Fixed Asset Register	Available/ Not available Updated/ Not updated	

04	Related Party transaction register (Relatives of Directors)	Available/ Not available Updated/ Not updated	
05	Authentication of entries	Yes/No	
06	Minute books 1. BOD 2. AGM	Available/ Not available	
07	Common Seal	Yes/ No	
08	Use of Common Seal entry in minute book and Combined Statutory Register	Yes/No	
09	List of share holders Duly authenticated by Auditor	Available/ Not available Yes/No	
10	KYC documents of all the directors	Available/ not available	
11	Application for allotment of shares	Available/ not available	
12	Farm & Farmer profile (Primary application)	Available/ Not available	

2.1.3 Share Allotment, Transfer and Transmission

Sl.No	Particulars	Status	Max. Score: 5
01	Date of share allotment 1.1. 1 st Batch 1.2. 2 nd BatchNos; Minute date: _____ RoC -PAS 3 filed? Date: _____ Nos; Minute date: _____ RoC-PAS3 filed Date: _____	
02	Share advance money received through bank mode? And in share advance account?	Yes/NO	

03	Share certificate in SH-1 format	Yes/No	
04	Share certificate	With counter foil/ without counter foil	
05	Acknowledgement for issue of certificates	Obtained/ Not obtained	
06	Share certificate issued within 60 days of allotment	Yes/ No	
07	Name of authorized signatories & for share certificates	Minuted or Not	
08	Date of minutes in which the two directors are authorized to sign	Authorized by minute/ not Authorized	
09	Nominee registered with the application	Yes/No	
10	Revenue stamp affixed	Yes/No	
11	Common seal affixed	Yes/No	
12	Minute for use of common seal	Minuted/ Not minuted	
13	Entry in Combined Statutory register made	Yes/No	
14	Share transfer, if any	Recorded/ Not recorded in register of members	
15	Share Transfer form SH-4 duly filed and signed by transferor and transferee?	Yes/No	
16	Share transmission, if any	Recorded/ Not recorded in Register of members	
17	Share transmission: Legal heir Certificate and Affidavit obtained in proper time?	Yes/No	
18	Equal shares to all	Equal/ Unequal	
19	Director's share at the time of incorporation	Equal to members share/ Higher	
20	If higher, transferred to other members	Yes/No	

2.1.4 Annual General Meeting:

SI.No	Particulars	Yes/No	Max. Score: 3
01	AGM notice served to all shareholders (ie 14 days in advance)		
02	AGM notice in the format prescribed by RoC?		
03	Proper mode of serving notice: Postal or in person and duly got authentication for receipt?		
04	1 st AGM conducted within 90 days of incorporation		
05	Total Number of share holders		
06	No of shareholders attended the AGM		
07	Whether 1/4 th number of shareholders attended the meeting		
08	2 nd AGM - subsequent AGM in September every year	Date: No of participants:	
09	Annual Audited B/S + Profit & loss statement distributed to entry shareholder	Yes/No	
10	Periodicity of BoD meeting	Monthly/ Quarterly	
11	Appointment or ratification of Appointment of Auditor?	Yes/No	
12	New Directors appointment, if any	Yes/ No	
13	Minute books BoD & AGM) updated	Yes/No	
14	Extraordinary General Meeting (EGM) if any?		
15	Agenda of EGM in prescribed format	Yes/No	

2.1.5 Board of Directors Meeting:

Sl.No	Name	EdnQIn	Expertise	Period	Directors in any other company
1					
2					
3					
4					
5					
6					
7					
8					
9					
10					
11					

12					
13					
14					
15					

Sl.No	Particulars	Yes/No	Max.Score: 5
01	Digital signatures of Directors in safe custody		
02	KYC of Directors, updated by April every year		
03	Responsibilities assigned to Directors		
04	BoDs are built up with capacity to manage the FPO		
05	List of management training undergone		
06	Membership in State level Consortium of FPO or Federation		
07	Whether monthly Account Statement is presented and discussed in every Board?		
08.	Whether hard copy of the account statement provided to all Directors during every BoD?		

2.1.6 Abstract of Balance Sheet & Profit and Loss statement.

Sl.No	Year	Turnover	Profit (+) / Loss(-)	Pending Loan Rs.	Value of Fixed Assets Rs.	Max. Score: 2

01						
02						
03						
04						
05						

2.1.7 RoC Compliance and filings

SI.No	Particulars	Yes/ NO	Max.
			Score: 10
1	To maintain Register of Investments		
2	To maintain Register of Securities Bought Back		
3	To maintain copies of Instruments creating Charges		
4	To maintain Register of Charges		
5	To maintain Register of Members		
6	To maintain Index of Members		
7	To maintain all registers, returns, minutes, accounts books, contracts, annual returns etc at Registered Office		
8	To maintain Minutes Books		
9	To maintain books of accounts at Registered office		
10	To maintain Register of Particulars of Contracts		
11	To maintain Register of Directors, MD, Secretary		
12	To maintain register of Directors Shareholdings		
13	To maintain register of Investments/Loans/Guarantee made		
14	To maintain Register of Renewed Share certificates		

15	To maintain Register of Records destroyed		
16	To maintain Register of Inspection		
17	To maintain Register of directors Attendance		
18	To maintain Register of Shareholders Attendance		
19	To maintain Register of proxies		
20	To maintain Register of Transfers		
21	Whether properly signed Annual Return is filed with ROC within 60 days of AGM?		
22	Whether Balance sheet, Profit and loss account, auditor report adopted at AGM and filed with ROC within 30 days of AGM?		
23	Any shares allotted during the year? Whether Form PAS-3 filed with ROC within 30 days of allotment?		
24	Any change in Authorized Capital, Whether SH-7 is filed with ROC?		
25	Any Change in Office during the year, Whether Form INC 22 filed with ROC within time?		
26	Any Order from NCLT or RD during the year, Whether the same is filed in Form INC 28 with ROC within 30 days?		
27	Any resolution or agreements during the year to be filed with ROC in MGT-14, Whether filed with ROC in time?		
28	Any whole-time director/MD appointed during the year, Whether Form MR-1 filed with ROC within 90 days?		
29	Any charge created during the year, Whether CHG- filed within 30 days?		

30	Whether any charge modified during the year?		
31	Whether any satisfaction of charge? Whether Form CHG-4 filed with ROC?		
32	How many Board meeting held in a year, on which dates, whether Notice was sent, whether attendance recorded?		
33	Whether in all meeting quorum was present, circular resolutions noted, previous minutes got confirmed, minutes entered into minutes book and signed?		
34	Whether MBP-1 and DIR-8 received from all the directors, in the 1st Board Meeting of every year and when where there is an appointment of new director or change in designation of existing Director		
35	Any book closure during year for dividend etc.?Whether 7 days' notice was given, not closed for more than 30 days and aggregating to not more than 45 days in a year		
36	Whether AGM held within 15 months of last AGM held on working day and working hours, provisions of notice, explanatory statement, quorum, chairman, proxy, attendance, register of directors share holdings, minutes are complied with?		
37	Whether notice was sent before 14 days for AGM with Balance Sheet, Directors Report, and Auditor report		
38	Whether Minutes are recorded in minutes book of AGM		
39	Whether any EGM held during the year, Whether all provisions of General Meeting are complied?		
40	Whether any loans given to Director or his interested relative, firm, company?		
41	Whether any transaction during year where Director is interested?		

42	Whether all contracts in which director is interested are entered into Register and vote of each director is mentioned?		
43	Whether any duplicate shares issued, whether proper procedure complied including Board approval?		
44	Any share transfer/transmission during year, Whether transferred within time?		
45	Whether any dividend declared, Whether amount deposited within 5 days in separate Bank account and paid within 30 days of declaration?		
46	Whether Board approved Directors Report and authorized Chairman or other director to sign, Whether Directors Responsibility statement is included?		
47	Whether provisions of director's appointment, re-appointment, removal, if any, and resignation, consent, by rotation, disqualification, register are complied?		
48	Whether any MD, WTD, Manager appointed during year, whether terms are as per schedule XIII of Companies Act 1956 or approval of CG taken?		
49	Whether any shares bought back during the year? Whether all provisions complied?		
50	Whether borrowings are within limit? Whether special approval of members obtained for excess borrowings? Form MGT-14 is filed?		
51	Whether any loans, guarantees given during the year?		
52	Whether any change in Memorandum or Articles for shifting of Registered Office, Object Clause, capital clause, name or articles?		
53	Whether any prosecution initiated or show cause notice or compounding done during the year?		
54	Whether any resolution passed by Postal Ballot, Whether all requirements are complied?		

55	Penalty, if any paid:		
56	Rostrum of Auditors/ Company Secretary: 1.1 1.2 1.3		
57	IT statement kept intact ?		
58	Late filing fee paid, if any?		

2.1.8 GST Compliance

SI.No	Particulars	Status	Max. Score:2
01	Turnover exceeds Rs.40.00 lakhs?		
02	GST Number obtained?		
03	Any penalty paid?		

2.2. Finance Management (Total : 24.0)

2.2.1 Basics of Bank Accounts

SI.No	Particulars	Yes/No	Max. Score: 2
01	Bank Account No. (Share Capital):(No:		
02	Bank Account No. (Business Account):		
03	Common and single Account only :		
04	Authorized signatories Cheque power (Two/ Three/ Four/All three/ Any two jointly)		

05	CEO, as authorized signatory		
06	Provision for change of authorized signatory		
07	Status of Monthly bank balance & book balance reconciled		
08	All pages authenticated by CEOs signature		
09	Monthly/ Annual Bank Statements kept in order		

2.2.2 Accounting System:

SI.No	Particulars		Max.Score 10
01	Bill preparations 1.1 Sub vouchers numbered 1.2 Main Contingent bill numbered		
02	Bill passing system 2.1 CEO Sign 2.2 Directors sign 2.3. Cheque No. & date on bill 2.3 Progressive total stock entry		
03	Cheque book management 3.1 Register of cheque books 3.2 Cheque payment for sums above Rs.10000 3.3 Accumulated Cash payment > 2.00 lakhs/annum to any client?		
04	Bills& Vouchers management 4.1 Enfacement slip 4.2 Monthly bills sorted 4.3 Monthly voucher sorted		

05	<p>Cash book</p> <p>5.1. Updated</p> <p>5.2. Monthly reconciliation</p> <p>5.3. Signed by CEO/ Director</p> <p>5.4 daily cash balance check by any one</p> <p>5.5 More than Rs10000 paid thru bank?</p> <p>5.6 Payments are made with third party evidence of bills?</p> <p>5.7 Any self-made vouchers value more than Rs500?</p>		
06	<p>Contingency Register</p> <p>6.1. Entries updated</p> <p>6.2. Monthly progressive total tallied</p>		
07	<p>Ledger</p> <p>7.1. Entries updated in double entry system?</p> <p>7.2. Monthly trial balance tallied?</p>		
08	<p>Permanent Advance</p> <p>8.1 PA Sum</p> <p>8.2 Closed by 31st May every year</p>		
09	<p>Temporary Advance</p> <p>9.1. All advances adjusted</p> <p>9.2. Current advances</p>		
10	<p>Double entry system followed?</p>		
11	<p>Books of accounts maintained manually or computerized?</p> <p>If computerized, which software used?</p> <p>Is there a trained staff?</p> <p>Regular back up taken?</p>		
12	<p>Abstract of monthly expenditure and Receipt provided to all BoDs during the meet?</p>		

2.2.3 Loans & Borrowings

Sl.No	Particulars	Yes/No	Max. Score:3
01	Term loan status: Open/ Closed Loan 1: Rs Loan 2: Rs Loan 3: Rs		
02	Cash Credit CC 1: Rs CC 2: Rs CC 3: Rs		
03	Directors deposit for interest 1 st set : 2 nd set: 3 rd set:		
04	Loans from firms like Ananya / Samunnati Finance		
05	If for micro finance purpose 5.1. Interest rate to be paid 5.2. Interest rate to farmers 5.3. Profit to FPO		
06	Premium against additional share allotment		
07	Any time NPA for loan?		
08	Any time rescheduling of loan		
09	Any loan under C.G.F.S		
10	Any unauthorized loan if any		

2.2.4. Equity Grant

Sl.No	Particulars	Yes/No	Max. Score:5
01	Proposal sent to state SFAC or GOI-SFAC		
02	Date of proposal submission:		
03	Date of due diligence review		
04	Date of report to SFAC by Due Diligence Review Team		
05	Date of sanction of EG:		
06	Sum sanctioned: 1 st , 2 nd and 3 rd instalments (Max.Rs15.00 lakhs)		
07	Notification by AGM to utilize the EG for FPO business		
08	List for RoC for additional share allotment against EG duly signed by CA sent to SFAC?		
09	Updated share allotment list (depicting increased shares) duly signed by Auditor sent to SFAC?		
10	Copy of all papers (submitted to RoC) and PAS 3 for increasing Authorized Capital sent to SFAC?		
11	PAS 3 (After addl.share allotment) submitted to SFAC ?		
12	Whether CA certificate indicating share allotment and share certificate distribution for shares against EG sent to SFAC ?		
13	Date of transfer of E.G sum to business A/C from share capital account		
14	Whether the allotment & distributions of certificate done		
15	Whether items 08 to 14 sent to SFAC with in 45 days?		

2.2.5 Credit Guarantee Fund Scheme (CGFS)

SI.No	Particulars	Yes/No	Max. Score: 2
01	Application for CGFS		
02	Sum of loan sanctioned & sum used		
03	Other loans with no CGFS		
04	Principal & Interest paid regularly		
05	NPA, if any		

2.2.6 Venture Capital Assistance (SFAC)

SI.No	Particulars	Yes/No	Max. Score:2
01	Application for venture capital		
02	Sum sanctioned		
03	Paid back / Pending		

2.3. Human Resources management (Total :10.0)

2.3.1 Scheme benefits and services

SI.No	Particulars	Yes/No	Max. Score:5
01	Scheme benefits under MSDA		
02	Scheme benefits under RKVY		
03	Scheme benefits under MIDH		

04	Scheme benefits under TNIAMP		
05	Scheme benefits: AED		
06	Scheme benefits: Crop Insurance		
07	Scheme benefits : Seed programme		
08	Scheme benefits: Pulses programme		
09	Scheme benefits : Oil seed programme		
10	Scheme benefits: HADP		
11	Scheme benefits : Minor millets		
12	Scheme benefits: Integrated Farming Systems		
13	Scheme benefits: Animal Husbandry		
14	Scheme benefits: Poultry		
15	Scheme benefits :Rural development		
16	Scheme benefits: Environment & Forestry		
17	Scheme benefits :Micro irrigation		
18	Scheme benefits: Fisheries		
19	Scheme benefits: Dairy		
20	Scheme benefits State Planning Commission		
21	Scheme benefits NABARD		
22	Scheme benefits Any other		

2.3.2 Professional Trainings for CEO/ BoD

SI.No	Particulars	Yes/No	Max. Score:3
01	Organised by Government		
02	Organised by other Institutes or Agencies		

2.3.3. Exposure visits to CEO/ BoD

SI.No	Particulars	Yes/No	Max. Score:2
01	Organised by Government		
02	Organised by other Institutions and Agencies		

2.4 Business Management (Total :20.0)

2.4.1 Business Activities:

SI.No	Particulars	Details	Max. Score:10
01	Major Businesses for company	1. 2. 3.	

02	Joint Business with FIG/FPG; with and without investment	1. 2. 3.	
03	Major business by FIG/FPG	1. 2.	
04	Joint venture with other FPOs	1. 2.	
05	Any investment in other FPO business	1. 2.	
06	Any business transaction outside FPO	1. 2.	

2.4.2 e-Nam linkage & web marketing Initiatives

Sl.No	Particulars	Yes/ No	Max. Score: 6
01	Participation at e-Nam training held at Chennai		
02	Efforts taken to get inked to e-Nam		
03	Produce traded at e-Nam		
04	FPO has web site		
05	Online marketing activity		

2.4.3 IE Code & Export Status:

SI.No	Particulars	Status	Max. Score:2
01	Status of IE Code :		
02	Any Export done, following all procedures		
03	Status of import if any, done following all procedures		
04	Any fine /Penalty		

2.4.5 Procurement of SFAC/ Department

SI.No	Particulars		Max. Score:1
01	Pulses Procurement		
02	Millets Procurement		

2.4.5. Contract seed production:

SI.No	Particulars		Max. Score:1
01	Seed production for Department		
02	Seed production for Trade		
03	Seed production for Private		

2.5 General Administration (Total :10.0)

2.5.1 Committees and Function status

SI.No	Particulars	Yes/No	Max. Score:2
01	Management Committee		

02	Business promotion Committee		
03	Finance & Audit Committee		
04	Procurement Committee		
05	Recruitment & appointment Committee		
06	Shareholders grievance redressal Committee		
07	Price fixing Committee		
08	Inventory Management Committee		
09	Committee for liaison with Govt & Banks		
10	Committee for availing scheme benefits to FIG/ FPG members		
11	Functions of committee well defined or not		

2.5.2 Office Records & Registers

Sl.No	Particulars	Yes/No	Max.Score: 2
01	Mandatory registers 1.1. Combined Statutory Register 1.2. Registers of members 1.3. Minute book 1.4. Metallic Common seal 1.5. Share Certificates (SH-1 Format)		
02	Registers/ Records 2.1. Cash book 2.2. Contingency register 2.3. Ledger 2.4. Permanent Advance Register 2.5. Temporary Advance Register 2.6. Pay roll 2.7. Attendance Register 2.8. Movement registers for staff 2.9. Movement registers for documents		

	2.10. Printed misc. vouchers		
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2.5.3 Periodical Technical Reports

SI.No	Particulars		Max.Score: 1
01	To Auditors 1.1 All invoices/ payments (monthly) 1.2 GST Payment 1.3 IT 1.4 Annual accounts		
02	To Government 2.1 Monthly report 2.2 Six monthly report 2.3 Annual report		
03	To BoDs 3.1 Monthly trial balance sheet 3.2 Monthly activity report		
04	To Bank/ Credit institute 4.1 KYC documents of the Directors 4.2 4.3		

2.5.4 Linkage with FIG and Joint ventures:

SI.No	Particulars		Max. Score: 2
01	Business linkage 1.1. Joint venture with FIG 1.2. Business on Royalty basis from FIG		
02	Service linkage 2.1. Scheme benefits 2.2. Technical training 2.3. Exposure visits/ Tours		

2.5.5 Process of fixed assets Purchase of FPO

SI.No	Particulars	Yes/No	Max. Score:1
01	Property titles are scrutinized by competent advocate?		
02	Registration documents purchased in FPO Name ?		
03	Appropriate resolution passed to authorize signing Authorities on deed		
04	Whether actual sum paid and sum indicated in the document are same?		
05	The sum was paid by RTGS/ Cheque		
06	Any payment made in cash?		
07	Whether Directors invested to purchase the land?		
08	Was the Directors investment minuted properly		
09	The sum paid was in the owner's name or his relatives-friends		
10	Whether the deed has been registered/ unregistered?		

2.5.6. Memorandum of Understanding for any project :

SI.No	Particulars	Status	Max. Score:1
01	No of MoU signed		
02	Affixed common seal in all MoUs?		
03	Affixing common seal -BoD minute & CSR entry done		
04	Tender call from Dept of Marketing to fix management Partner for Primary Processing Units (PPCs) in TN?		
05	Seed Processing Units sanction by TNSFAC? And MoA entered?		

2.5.7 Court cases & Legal issues

SI.No	Particulars	Yes/No	Max. Score:1
01	Filed on FPO		
02	Filed by FPO		

3.0. Ranking score for FPOs: A,B & C (Total Score : 100.0)

SI.No	Category	Score	Rating
01	A1	81- 100	Excellent (RoC,FM,HR & Business OK)
02	A2	81-100	Best : All Ok except FM
03	A3	81-100	Better : All Ok except Business)
04	B1	61-80	Good : RoC alone is OK
05	B2	61-80	Moderate: Business alone is OK
06	B3	61-80	Satisfactory: FM alone OK
07	C1	Less than 60	With more scope to improve
08	C2	Less than 60	With less scope to improve
09	C3	Less than 60	With no scope to improve