



खादी और ग्रामोद्योग आयोग
KHADI AND VILLAGE INDUSTRIES COMMISSION
सूक्ष्म लघु एवं मध्यम उद्यम मंत्रालय, भारत सरकार
Ministry of Micro, Small & Medium Enterprises, Govt. of India,
सुधार कार्यान्वयन प्रभाग
REFORM IMPLEMENTATION DIVISION

No. RID/KRDP/ 3rd Tranche/2017-18

Dated: 12.10.2017

Dy. Secretary,
Govt. Of India,
Ministry of MSME,
Udyog Bhavan,
New Delhi- 110 011

Sub: Compliance of 3rd Tranche revised restructured conditions under KRDP fulfilling Audit remaining two hundred twenty (220) eligible KIs conditions-Reg.

Sir,

Kindly refer letter of even number dated 10.08.2017 forwarding therein compliance report on 1st condition from third tranche related to completion of audit of remaining 220 eligible KIs is as follows :

Finalized restructured tranche condition	Evidence	Status as on 06.10.2017
KVIC shall have ensured the completion of the audit of remaining two hundred and twenty (220) eligible Khadi institutions by independent auditors.	Summary of audit findings	Completed. Audit has been completed in 220 eligible KIs. Audit Summary report prepared.

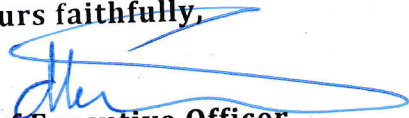
In this context, it is informed that as discussed in the ADB Mission meeting held on 27th and 28th September 2017, the revised compliance report along with summary of audit findings of 220 KIs of those sanctioned DRA is required to forward to ADB. Accordingly, the said revised report is forwarded herewith for ready reference.

It is therefore, requested to kindly forward the said document to ADB for further needful action.

This is issued with the approval of Competent Authority.

Yours faithfully,

Encl: As above.


Dy. Chief Executive Officer
(RID/Khadi)

Copy to:

- 1) The JS, MSME, New Delhi.
- 2) The Senior Project Officer (Urban) ADB, New Delhi.
- 3) Shri Vivek Mathur, Senior Officer, MSME, New Delhi.



Revised

Khadi Reform and Development Programme

Summary Report

Management Audit of Khadi Institutions

October 2017



Khadi and Village Industry Commission

Ministry of Micro Small and Medium Enterprises,
Government of India



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1. Background

Khadi and village industry (KVI) subsector contributes significantly to the non-farm sector in India. At present, there are over 2000 Khadi Institutions (KIs) in India. The Khadi Reform Development Programme (KRDP) initiated by Ministry of Micro Small and Medium Enterprises (MoMSME) with support from Asian Development Bank (ADB) envisages to strengthen the sector through sectoral reforms.

Among various other interventions under KRDP, Direct Reform Assistance (DRA) is proposed for 400 Khadi Institutions (KIs) in the form of Infrastructure Upgradation, Marketing, Improving Production Efficiency, Improving quality, Capacity Building, Institutionalising Management Information System, etc. For selection of the eligible KIs with good potential to implement reforms, assessing feasibility and viability of interventions, management audit of selected/identified KIs in was proposed in multiple phases. Audits of 180 KIs have been completed in Tranche 2.

Under Tranche 3, 220 KIs are to be provided support under DRA and the report presents the findings of audit conducted for these 220 KIs .

The process and methodology for conducting the audits and key findings of audits conducted for total 220 KIs across 27 State offices and 6 zones are presented in the report.

2. Methodology

Detailed guidelines for conducting audit and templates for compiling data of Khadi Institutions were developed by the KVIC and Consultants based on five major parameters. These included Infrastructure, Financial Performance, Management and Human Resources, Marketing and Institutional Governance. Apart from this, for each of the parameters, risk areas were identified. The Audit Firms were expected to assess the risk areas objectively and report the same. The methodology is further elaborated.

2.1. Parameters for assessment

The parameters identified and method of assessment and

1. **Assessing Infrastructure:** Reviewing the adequacy, appropriateness and capacity of the infrastructure of the Khadi Institution.
2. **Financial Performance:** Reviewing the financial performance of the Khadi institution vis-à-vis compliance with rules and regulations, judging the reliability and integrity of the financial information and assessing the existence and effectiveness of the key internal controls that manage finance related issues.
3. **Review of Management and Human Resources:** Reviewing the management aspects of the Khadi Institution and assessing the social audit perspectives with regard to the human resources such as humane working conditions, respect for environment, timely payment of wages and provident fund.
4. **Review of Marketing of Khadi:** Reviewing the marketing arrangements for Khadi and the mechanism in place for promotion of Khadi. The potential of the Khadi Institution in terms of absorbing the 'marketing' related reforms and the capacity and capability of the Institution will be determined.
5. **Institutional Governance:** Since the reforms aim at making the artisans a part of the reform activities; the review will address governance issues and the willingness of the existing management to mainstream the artisans, women and socially backward communities. The review will also track the past performance in terms of internalizing the several schemes of the KVIC and the Government of India and the extent of benefits from such schemes passed on to the artisans.

As part of the audit, risk areas were identified and audit plan was prepared based on risk assessment and information available. Based on the analysis of KIs on above parameters, the KI had to be rated on a scale of 1 to 10 on each parameter as well as overall performance. The ratings are as follows:

- a) Rating 1-3 : Average
- b) Rating 4-5 : Good
- c) Rating 6-8 : Very Good
- d) Rating 9-10: Excellent

2.2. Conducting audit

The audits were conducted on-site by the CAG empanelled audit firms. The process involved the following:

- Review based on working papers and financial statements for previous three financial years (as applicable)
- Physical verification of implements and raw material at production centre
- Physical verification of inventory at godowns and sales outlets
- Review of situation of overall infrastructure through visit

- Discussion with the office bearers regarding overall performance and challenges. Relevant data was compiled in specific templates. Data analysis was conducted by the firms based on above parameters and risk areas identified. Thereafter, rating was assigned to the audited KIs followed by preparation of Draft Management Audit Reports.

2.3. Preparation and finalization of Audit Reports

The auditors provided draft management audit reports to KVIC. These were reviewed by the consultants with respect to the ratings and justification provided by the audit firms. Wherever deemed necessary, further information was sought from the auditors and inputs were provided to further improve the quality of the reports. On the basis of these inputs, the auditors modified and submitted the final audit reports. The final audit reports of 220 KIs were analysed by the consultants.

3. Key findings

The reports submitted by the audit firms were reviewed by the PwC. Key findings and observations of the auditors and analysis of performance of KIs in management audit by PwC are elaborated hereinafter.

3.1. Infrastructure

Overall situation of infrastructure in majority KIs is observed to be in a good condition with 75% of the KIs scoring 6 and above marks (figure 1). It was observed that adequate space is available for production, storage and administrative activities. Majority KIs own the building and premises. Some KIs upgraded their production infrastructure through the 'Workshed Scheme'. The space available in the production center is sufficient for the production related activities and majority KIs under the study are able to utilize the infrastructure at optimum level.

With regards to infrastructure facilities, the KIs in East are the best performers with an average rating of 7.2, closely followed by South with an average rating of 6.8.

Maintenance of charkhas and looms was an issue across some of the KIs under study. Some KIs have set up worksheds for the artisans below poverty line and majority of the KIs have their own sales outlets.

The godowns maintained by KIs have adequate storage capacity. However, requisite safety measures are not complied with. The inventory management practices are also not in accordance with the industry norms even in KIs being rated as "Very Good". Majority of KIs maintain stock record at the central KI office and these stock records are not available at godowns. Separate records for obsolete stock are not maintained and delays occur in disposing such stock by giving additional rebate/discount.

3.2. Financial performance

The audit reports reflected that most of the KIs are able to manage their funds efficiently (figure 2). Majority of the KIs manage Artisan Welfare Fund according to the norms. In case of KIs with rating below 5, difficulties are faced in cash flow management and shortage of working capital is faced.

Records have been maintained manually in majority of the KIs. Return on Assets and Return on Equity are very low for KIs and are even negative for many KIs. Debt equity ratio is on higher side which indicates long term solvency issues for the KIs. Thus, the KIs require interventions for financial strengthening.

It was also observed by the auditors that across KIs the wages and salaries are paid according to KVIC norms. Bank accounts have been opened for the artisans and pass books are also maintained.

It was observed that KIs are slow in adopting financial reforms due to dependency on subsidies, low levels of awareness and lack of technical competencies. Misconceptions regarding earning surplus prevail (for eg- most KIs believe that KVI sub-sector being a non-profit sector should not follow

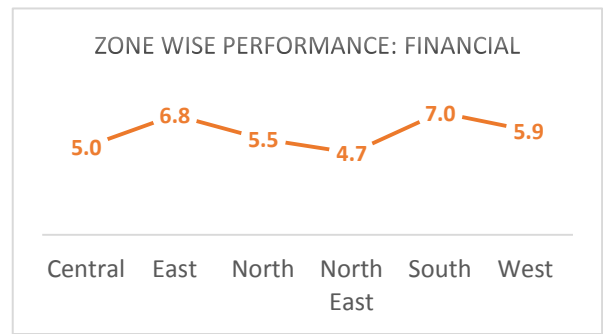
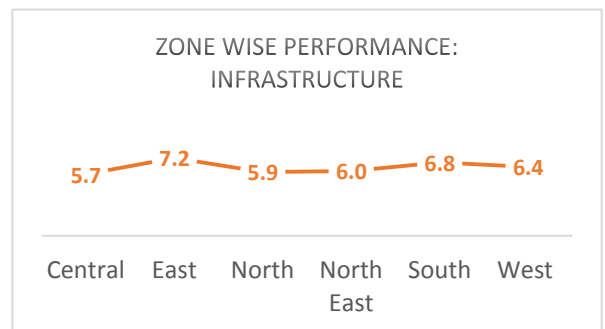
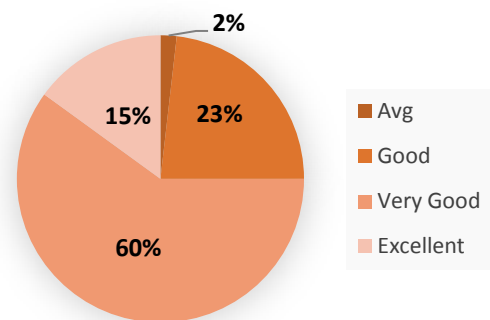


Figure 1: Infrastructure



market practices for profitability, customers should not be required to pay high prices etc). There is limited clarity about implementing financial reforms, and the KIs lack competencies for independent undertaking of activities such as market research, product development etc. Therefore, there is a need for consistent sensitization of the KIs to clarify the concepts in financial reforms and provide technical support for introducing market linked pricing and adopting benefit chart. The field officers have a key role to play in this regard since they are in regular contact with the KIs through field visits, trainings etc.

With regards to financial performance, the KIs in South are the best performers with an average rating of 7.0, closely followed by East with an average rating of 6.8.

3.3. Management and Human Resources

Majority KIs (52%) achieved 'Very Good' in management practices as per the reports (figure 3). Around 40% of the KIs were rated 5 or below on management and human resources parameter. Primary reason being, the KIs do not have any specific recruitment policy and appraisal system. Recruitments have not taken place in last 3 years in most of the KIs.

The audit reports have also captured highlights of auditor's interaction with KIs during audit. The KIs responded that there is good demand for the Khadi products but they are not able to meet the demand due to shortage of artisans. Also, periodic trainings have not been conducted for skill upgradation, especially related to marketing. It was also found that the trainings for artisans and office bearers need to be more diversified and more areas related to product design and development, marketing, financial management, and trainings related to implementation of schemes and programmes need to be introduced

There is dissatisfaction among artisans and staff regarding income which is stated by the KIs as main reason for shortage of human resources. Majority of artisans also work under MNREGA since the wages under MNREGA are higher.

With regards to financial performance, the KIs in South are the best performers with an average rating of 7.0.

3.4. Marketing of Khadi

Majority KIs have been rated 6-8 in marketing parameter (figure 4). The performance can be attributed to adoption of modern designs by the KIs, use of diversified product mix to meet the changing demand, renovated sales outlets as well as innovations in product packaging. The reports also indicate that the KIs mainly rely on sales through their own outlets and exhibitions / trade fairs. Specific marketing strategy or efforts for publicity were not evident.

Figure 1: Management and Human Resources

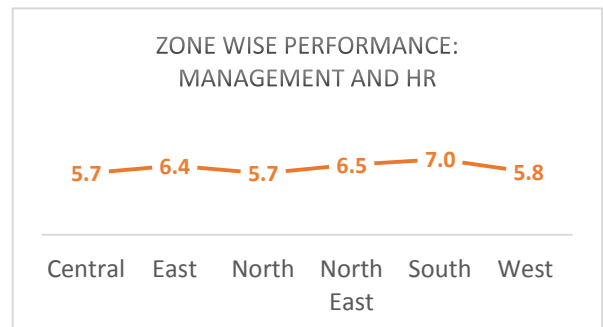
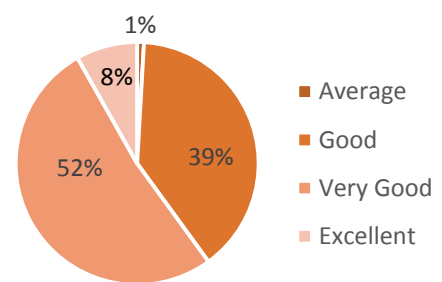
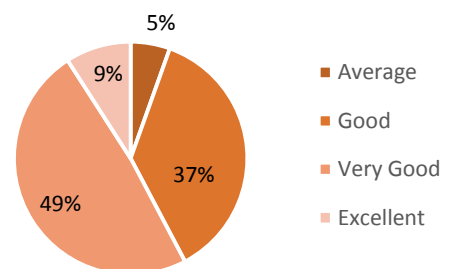


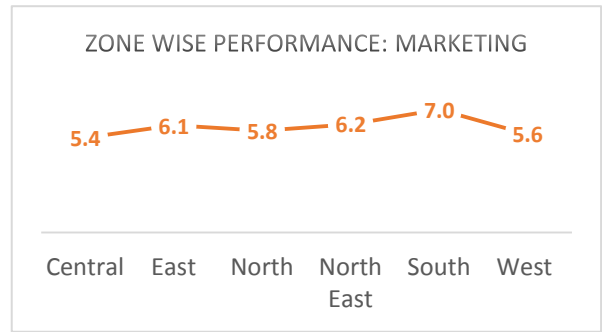
Figure 2: Marketing



Dependence on KVIC was observed for promotional activities in all the KIs. Majority of KIs own sales outlets. The KIs which were rated *Very Good* in this parameter have consistently met the sales target, while those with average ratings had lower sales.

The KIs have started using Khadi Mark and some of the KIs are actively providing information about the importance of Khadi Mark to its customers to the extent possible. While some of the KIs are doing innovations in production and also leveraging strengths of e-commerce platforms for marketing of KVI products, the focus of majority KIs is on khadi production; very few KIs have taken initiatives/innovations for introducing new products.

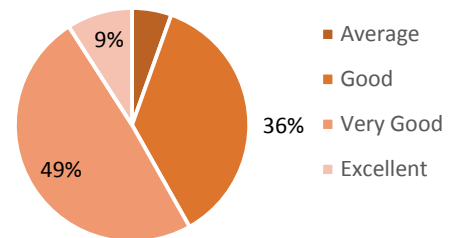
With regards to marketing, the KIs in South are the best performers with an average rating of 7.0.



3.5. Institutional Governance

The audit of KIs on parameter of Institutional Governance indicates that majority of KIs comply with the institutional governance norms (figure 5). All have representation of artisans in the management committee. However, majority of KIs have reservations regarding increasing number of artisans to more than two to three artisans in the management committee and any decision or resolution to increase the number of artisans in the management committee has not been observed by auditors. Meetings were also observed to be held regularly in accordance with the bylaws in KIs.

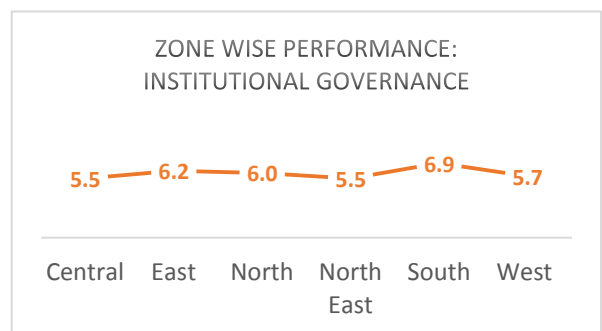
Figure 3: Institutional Governance



In the opinion of auditors, there is adequate participation of artisans in the GOI sponsored social security schemes such as Janashree Bima Yojana (JBY) and Artisans Welfare Fund is managed and operated for the benefit of the artisans.

In case of good performing KIs, appropriate safety and hygienic practices were observed and facilities like safe drinking water and toilets were also provided at production centers. There was no evidence of child labour in any of the KIs. Particular initiatives for artisan welfare in addition to the activities mentioned above, e.g. SHGs, awareness sessions, etc were not evident in any of the KIs as indicated in the reports.

With regards to marketing, the KIs in South are the best performers with an average rating of 6.9.



3.6. Overall ratings across KIs and across zones

At an overall level, the following can be concluded based on the findings of the management audit:

Figure 4: Overall performance

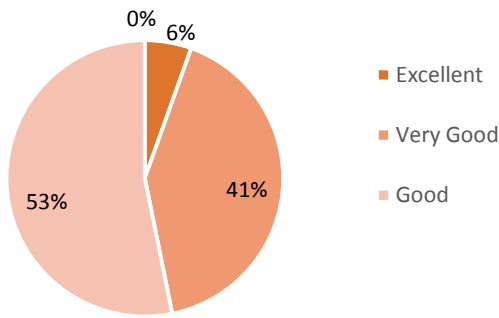
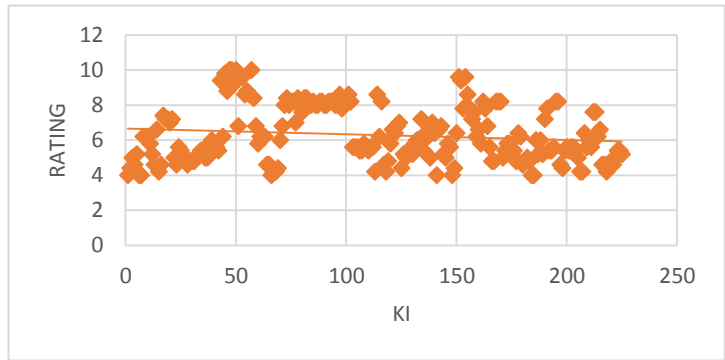


Figure 7: Spread of rating across KIs



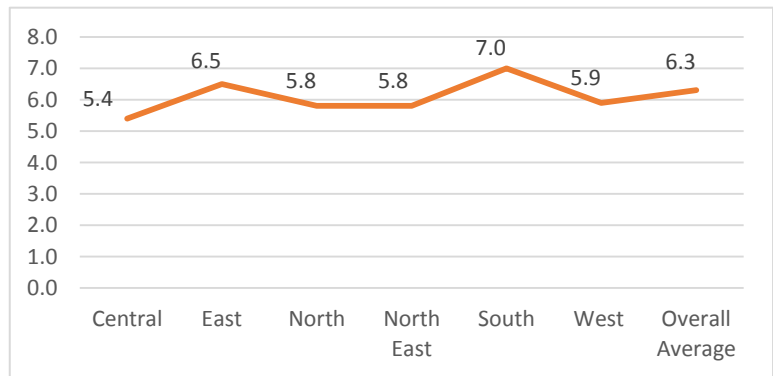
1. As per the findings of the management auditors, all the KIs (i.e. 220) have been assigned a rating of 4 and above, indicating that these are eligible for assistance under DRA (figure 6).

2. On overall analysis of the distribution of score across audited KIs, Median score for 220 KIs is 6.3, indicating that overall performance of the audited KIs is very good. It is found that maximum number of KIs (105, i.e. 58%) have been rated in the range of 6-8.

The distribution depicts that majority KIs have been rated in the range of 4-8, with a few outliers on the higher side.

3. With regards to the regional performance of the KIs, KIs in the South zone are the best performers, closely followed by KIs in the East zone (figure 8). This may be attributed to the innovations in marketing and production activities in the South zone. Many of the KIs in South have initiated online marketing as well as implementation of market linked prices. This has contributed to improved performance.

Figure 8: Zone wise performance (Average rating)



4. Recommendations

The audit firms have made several recommendations. These are as follows:

- Production capacity of KIs have to be improved and should be utilized to maximum capacity. The infrastructure should be upgraded to include facilities for the artisans in the production centers and worksheds. The safe storage practices should also be promoted.
- Capacity building for skill upgradation, product development and IT has been recommended. Participation of artisans in the governing body, including women artisans, need to be encouraged further.
- Computerization of sales outlets and usage of IT for maintaining accounts and MIS is essential. It was observed that the adoption of IT systems at KI level is slow; therefore, more focus on capacity building and handholding support is required to enable smooth transition to IT linked systems.
- Accounting practices need significant improvement and capacity building for the same is essential. Orientation regarding compliance with the KVIC norms would also be helpful. Practices like payment of wages through bank, payroll management, etc. is essential.
- Efforts are required for increasing market share of khadi by the KIs and dependency on MDA and limited KVIC initiatives should be reduced. Introduction of better designs, increasing range of products and improvement in quality needs to be supported for increasing the market share.

Annexures

Annexure 1: List of Audit Firms

S.No	Firm	Zone
1.	A D Anjekar & Co.	West
2.	ADB & Company, C.A, Raipur	Central
3.	Ajay Kashyap & Co, Dehradun	Central
4.	Ajay Mittal & Co, CA	North
5.	Anil Mihir & Associates, Bhubaneshwar	East
6.	Areef Shah & Co, Manipur	North East
7.	Bharatiya & Malkani, CA Banaskantha	West
8.	CGA & Assocaites	South
9.	CVS Balachandra Rao & Co.	South
10.	GGA & Assocaites Chartered Accountants	South
11.	GGA and Ass ociates & CO, Coimbatore	South
12.	Gopal Krishna & Co. Hospet	South
13.	Gupta Banwari & Associates, CA	North
14.	JLN US & CO, CA	West
15.	K. Gopala Krishna & Co.	South
16.	K. Pandeya & Co., CA, Ranchi	East
17.	K.Gopala Krishna & Co. Chartered Accountants	South
18.	Krishan Sethi & Associates	North
19.	Krishan Sethi & Associates, Panipat	North
20.	M. Khaitan & CO, CA, Malda, W.B.	East
21.	M/s Doger & Co.	North
22.	M/s Gopala Krishna & Co. Hospet	South
23.	M/S SASD & Co. Guwahati	North East
24.	M/s SASD & CO., Guwahati	North East
25.	Meda Associates CA	South
26.	Meda Associates, Anantapur	South
27.	N. Naveenn & Associates. CA	South
28.	Pavan K.Gupta & Co.Chartered Accountants	North
29.	Rajeev K.Mishra & Co. Chartered Accountants	East
30.	Rajeev R.Mishra & Co. Chartered Accountants	East
31.	S N Kapur & Associates	Central
32.	S.N. Kapur & Associates, Lucknow	Central

Annexure 2: Summary of Ratings of 220 KIs

S. No.	Zone	State Office	Khadi Institution	Grade	Overall Rating	Assessment of Infrastructure	Financial Performance	Managmt. & Human Resources	Review of Marketing	Institutional Governance
1	Central	Gorakhpur	Kambal Audyogik Utpadak Sahakari Sanstha Ltd., P.O. Pidauth (MAU)	Good	4	4	4	4	4	4
2	Central	Varanasi	Samagra Lokhit Sewashram, Bhadesar, Bairan, Ghazipur	Good	4.4	4	4	5	5	4
3	Central	Varanasi	Khadi Gramodyog Ashram, Sisaurakala, Sakaldeeha, Chandauli.	Good	5	6	5	5	4	5
4	Central	Varanasi	Shri Mahadev Smiriti Mandir Rauza, Ghazipur, U.P.	Good	4.6	5	4	5	4	5
5	Central	Varanasi	Gram Seva Mandal, Jagatpur, Allahabad, U.P.	Good	5.2	6	5	5	5	5
6	Central	Varanasi	Rangdhari Manav Vikas Sanstha, Vill. Post. Jalalpur, Chandauli, U.P.	Good	4	4	3	5	4	4
7	Central	Varanasi	Banwasi Seva Ashram, Govindpur, Sonbhadra, U.P.	Good	4	3	4	3	5	5
8	Central	Lucknow	Bundel Khand Vikas Sansthan, Jhansi	Very Good	6.2	5	5	7	7	7

S. No.	Zone	State Office	Khadi Institution	Grade	Overall Rating	Assessment of Infrastructure	Financial Performance	Managmt. & Human Resources	Review of Marketing	Institutional Governance
9	Central	Lucknow	Kalpitaru Sewa Samiti, Kanpur	Very Good	6.2	7	5	7	6	6
10	Central	Lucknow	Kshetriya Shree Gandhi Ashram, Jhansi	Very Good	6.2	6	5	7	6	7
11	Central	Lucknow	Kshetriya Shree Gandhi Ashram, Pilighit	Good	5.8	6	3	6	7	7
12	Central	Lucknow	Tarun Gram Vikas Samiti, Kanpur	Good	5.2	4	4	7	6	5
13	Central	Varanasi	Khadi Kambal Udyog Sansthan, Andhripur, Gazipur	Good	4.6	5	4	5	4	5
14	Central	Varanasi	Saghan Kshetra Vikas Samiti Raniwa, Ambedkar Nagar	Very Good	6.6	7	6	7	7	6
15	Central	Gorakhpur	Audyogik Sansthan, Dharpur, Badron, Mau	Good	4.2	4	4	5	4	4
16	Central	Gorakhpur	Khadi Gramodyog Vikas Sewa Niketan, Sathiyaon, Azamgarh	Good	4.6	5	4	4	5	5

S. No.	Zone	State Office	Khadi Institution	Grade	Overall Rating	Assessment of Infrastructure	Financial Performance	Managmt. & Human Resources	Review of Marketing	Institutional Governance
17	Central	Raipur	Gramin Vikas Pratishthan, Sasaholi	Very Good	7.4	7	8	7	8	7
18	Central	Raipur	Resham Gramodyog Sadan Society, Umreli	Very Good	7.2	7	7	8	7	7
19	Central	Raipur	Mahamaya Khadi Ashram, Amarkantak, Bilaspur	Very Good	7.2	7	8	7	6	8
20	Central	Raipur	Mahila Hastshilp Sansthan, Kotghora	Very Good	7	6	7	8	7	7
21	Central	Raipur	Champa Khadi Gramodyog Mandal, Champa	Very Good	7.2	8	7	8	6	7
22	Central	Dehradun	Bunkar Khadi Samiti, Moh. Nattha Singh, Jaspur, U. S. Nagar	Good	5	5	5	5	5	5
23	Central	Dehradun	Khadi Gramodhyog Niketan, Mahuwadabra, Jaspur, U.S. Nagar	Good	4.6	5	5	4	4	5
24	Central	Dehradun	Shri Anand Gramodyog Samiti, Vill & P.O. Mehuwala, Mafi, Dehradun	Good	5.6	6	6	5	5	6

S. No.	Zone	State Office	Khadi Institution	Grade	Overall Rating	Assessment of Infrastructure	Financial Performance	Managmt. & Human Resources	Review of Marketing	Institutional Governance
25	South	Hyderabad	Gramodyog Khadi Silk Society, Ananthapur,	Good	5.4	6	5	5	6	5
26	South	Hyderabad	Manikanta Khadi & Silk Development Society, Ananthapur	Good	5	6	4	5	5	5
27	South	Hyderabad	Sri Kanaka Dasa Khadi Rural Development Association, Rudrampalli	Good	5	6	5	5	5	4
28	South	Hyderabad	Sri Venkateswar Khadi Rural Development Association, Rudrampalli	Good	4.6	5	4	5	5	4
29	South	Hyderabad	Sri Beeralingeswara Khadi Rural Development Association, Yennumaladoddi	Good	4.8	5	5	5	5	4
30	South	Hyderabad	Sri Mylara Lingeswara Khadi Rural Development Association Mahanthpuram	Good	4.8	5	5	5	5	4
31	South	Hyderabad	Sri Rama Khadi Rural Development Association, Ontareddypalli	Good	4.8	6	4	5	5	4
32	South	Hyderabad	Bapuji Khadi Silk Swarajya Seva Sangham,	Good	5	6	5	4	5	5

S. No.	Zone	State Office	Khadi Institution	Grade	Overall Rating	Assessment of Infrastructure	Financial Performance	Managmt. & Human Resources	Review of Marketing	Institutional Governance
33	South	Telangana, Hyderabad	Bhagyanagar Khadi Samithi, Saroornagar, Hyderabad	Good	5.2	5	6	6	4	5
34	South	Chennai	Cuddalore Sarvodaya Sangh, Sarvodaya Nagar, Vadalur, Cuddalore Distt.	Good	5.4	6	6	5	5	5
35	South	Chennai	Arni Sarvodaya Sangh, Saidapet, Arni, Thiruvannamalai	Good	5.4	6	5	5	6	5
36	South	Chennai	Coimbatore South Sarvodaya Sangh, Dharpuram, Tirupur	Good	5	6	4	5	5	5
37	South	Chennai	North Arcot Sarvodaya Sangh, Vellore, Tamilnadu	Good	5	5	5	5	5	5
38	South	Chennai	M. Kumarapalayam Sarvodaya Sangh, Mulanur, Dharapuram, Tirupur	Good	5.8	7	6	6	5	5
39	South	Madurai	Aruppukottai Sarvodaya Sangh, Virudhunagar	Very Good	6	6	6	6	6	6
40	South	Madurai	Virudhunagar Sarvodaya Sangh, Virudhunagar	Good	5.8	6	5	6	6	6

S. No.	Zone	State Office	Khadi Institution	Grade	Overall Rating	Assessment of Infrastructure	Financial Performance	Managmt. & Human Resources	Review of Marketing	Institutional Governance
41	South	Madurai	Periyakulam Sarvodaya Sangh, Periyakulam	Good	5.6	5	5	6	6	6
42	South	Madurai	Kanyakumari District Sarvodaya Sangh, Kanyakumari	Good	5.4	5	6	5	6	5
43	South	Bangalore	Suryodaya Khadi Gramodyoga & Rural Dev. Society (R.), Mandyampalli, Palyakere Post, Bagepalli, Chikkaballapura Dist.	Excellent	9.4	10	9	9	9	10
44	South	Bangalore	Kurubara Kuri Unneya Audyogika Belavanigeya Sahakari Sangha Niyamitha, Ranebennur, Haveri	Very Good	6.2	1	9	9	6	6
45	South	Bangalore	Sri Raghavendraswamy Khadi Gramodyoga Sangha, Ammanallur, Kolar	Excellent	9.8	10	9	10	10	10
46	South	Bangalore	Seema Resham Khadi Industrilistes Association, Doddaballapur, Karnataka	Very Good	8.8	8	9	9	9	9
47	South	Bangalore	Indian Khadi Export Dev. Association, Boopsandra, Bangalore	Excellent	10	10	10	10	10	10
48	South	Bangalore	Khadi Gramodyoga Sangha, Annapura, Halepalya Tiptur, Tumkur	Excellent	10	10	10	10	10	10

S. No.	Zone	State Office	Khadi Institution	Grade	Overall Rating	Assessment of Infrastructure	Financial Performance	Managmt. & Human Resources	Review of Marketing	Institutional Governance
49	South	Bangalore	Bharathi Gramodgyoga Sangha, Murugamalla, Chintamani Tq. Chikkaballapura	Excellent	9.2	9	10	9	9	9
50	South	Bangalore	Shreenivasa Khadi Industrial Association, Rammohanpura, Bangalore	Excellent	10	10	10	10	10	10
51	South	Bangalore	The Kanakadas Kuri Sangopan Mattu Unney Utapadak Sahakari Sangh Ltd., Belagavi, Sindolli	Very Good	6.8	6	7	7	7	7
52	South	Bangalore	Babitha Khadi Gramodyoga Sangha, Melur Post, Shidlaghatta, Chickaballapur	Excellent	9.6	10	9	10	9	10
53	South	Bangalore	T N R Silk Khadi Industries, Kariyapalli Chintamani, Chikkaballapura	Excellent	9.6	10	9	10	9	10
54	South	Bangalore	Sri Vinayaka Silk Industrial Association, Nidaghatta, Maddur, Mandya	Very Good	8.6	6	9	9	10	9
55	South	Bangalore	Khadi Workers Co-OP. Producers Society Ltd., RON, GADAGA.	Very Good	8.8	9	9	9	8	9
56	South	Bangalore	Chitradurga Sarvodaya Khadi Gromodyog Sangh, Jagalara Karnataka	Very Good	8.6	6	9	9	10	9

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57	South	Bangalore	Astadevatha Khadi Gramodyog Sangh, Chatrakodihalli, Kolar	Excellent	10	10	10	10	10	10
58	South	Bangalore	Nazeen Silk Association, Upperpet, Chintamani TK	Very Good	8.4	8	9	8	8	9
59	South	Bangalore	Sri Bhartamate Mahila Khadi Gram Sangh, Davangiri	Very Good	6.8	6	7	7	7	7
60	North East	Manipur	Southern Manipur Development Organization, Imphal	Good	5.8	6	6	5	6	6
61	North East	Manipur	Khiljit Muga & Khadi Industrial Production Centre, Imphal East Dist, Manipur	Very Good	6.2	6	6	7	6	6
62	North East	Manipur	Nirmal Khadi & Village Industries Association, Imphal, Manipur	Very Good	6.2	6	6	7	6	6
63	North East	Manipur	Philanthropic Society, Imphal Head Post Office, Imphal West, Manipur	Very Good	6.2	6	6	7	6	6
64	North East	Meghalaya	Paham Khadi Gram-Udyog Sangha, West Garo Hills, Meghalaya	Good	4.6	6	2	6	5	4

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65	East	Bhubaneswar	Budhima Khadi Silk Patta Industrial Co-op. Society Ltd., Sonapur, Subarnapur, Odisha	Good	4.6	6	5	4	3	5
66	East	Bhubaneswar	Sarvodaya Samiti, Koraput, Odisha	Good	4	6	3	4	3	4
67	East	Bhubaneswar	Boipariguda Kshetra Samiti, Boipariguda, Koraput, Odisha	Good	4.2	5	6	4	2	4
68	East	Bhubaneswar	Gram Bikash Parishad, Nuapatna, Cuttack, Odisha	Good	4.2	5	6	5	2	3
69	East	Bhubaneswar	Ganjam Zilla Khadi Gramodyog Sangha, Kukudakhandi, Sadar Berhampur, Ganjam, Odisha	Good	4.4	6	5	4	3	4
70	East	Bhubaneswar	Adarsh Khadi Utpadak Sangh, Nuapatana, Cuttack	Very Good	6	8	7	5	5	5
71	East	Kolkata	Gram Unnayan Khadi and Silk Samity, Choto Sujapur, Malda	Very Good	6.8	8	8	6	6	6
72	East	Kolkata	Mohanpur Silk Khadi Unnayan Samity, Chaspara, Malda	Very Good	8	8	9	8	8	7
73	East	Kolkata	Murshidabad Resham Khadi Silpa Samity, Khagra, Murshidabad	Very Good	8.4	9	9	8	8	8

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74	East	Kolkata	Margram Resham Khadi Gramodyog Sangha, Margram, Murshidabad	Very Good	8	8	9	8	8	7
75	East	Kolkata	Ramkrishna Resham Khadi & Palli unnayan Sanstha, Margram, Murshidabad	Very Good	8.2	9	9	8	8	7
76	East	Kolkata	Uttarpara Resham Khadi Gramodyog Sangha, Margram, Murshidabad	Very Good	8.2	9	9	8	8	7
77	East	Kolkata	Dubrajpur Block Khadi Industrial Society, Tantipara, Birbhum	Very Good	7	6	8	7	7	7
78	East	Kolkata	Sujanpur Resham KhadiSangha, Brohmotter, Sujapur, Malda	Very Good	8.4	9	9	8	8	8
79	East	Kolkata	Lalitakunda Silk "O' Khadi Gramodyog Bhavan, Lalitakunda, Birbhum	Very Good	8	8	9	8	8	7
80	East	Kolkata	Margram Khadi Seva Mondal, Margram, Birbhum	Very Good	7.6	8	8	8	7	7
81	East	Kolkata	Sarbodaya Seva Sangha, Nagar, Murshidabad	Very Good	8.4	9	9	8	8	8
82	East	Kolkata	Dwarka Tantipara Khadi Sanstha, Dwarka, Birbhum	Very Good	8.4	9	8	8	9	8
83	East	Kolkata	Madan Mohan Silk Khadi Samity, Maheshpur, Malda	Very Good	8	7	9	8	8	8
84	East	Kolkata	Silk Khadi Organisation, Berhampore, Murshidabad	Very Good	8	9	9	7	8	7

S. No.	Zone	State Office	Khadi Institution	Grade	Overall Rating	Assessment of Infrastructure	Financial Performance	Managmt. & Human Resources	Review of Marketing	Institutional Governance
85	East	Kolkata	Gramin Khadi Kendra, Gayeshbari, Dist. Malda (W.B.)	Very Good	8.2	8	9	8	8	8
86	East	Kolkata	Gayeshbari Khadi 'O" Gram Seva Sangha, Gayeshbari, Vill & P.O. Gayeshari, Dist-Malda (W.B.)	Very Good	8	9	8	8	8	7
87	East	Kolkata	Modern Reshm Khadi Samity, Piarapur, Sanmatinagar, Murshidabad	Very Good	8	8	9	8	8	7
88	East	Kolkata	Jotekamal Mahila Khadi Seva Ashram, Vill & P.O.Jotekamal, Murshidabad	Very Good	8.2	8	9	8	8	8
89	East	Kolkata	The Baluchara Khadi Gram Unnayan Samity, Baluchari, Malda	Very Good	8.2	9	9	8	8	7
90	East	Kolkata	Uttar Banga Khadi Pratisthan, Chhoto Sujapur, Malda	Very Good	8	8	9	8	8	7
91	East	Kolkata	Akhtari Resham Silpa Khadi Samity, Selimpur, Jalalpur, Malda	Very Good	8	9	8	8	8	7
92	East	Kolkata	Gour Gramin Silk Unnayan Samity, Chaspara, Malda	Very Good	8.2	9	9	8	8	7
93	East	Kolkata	Babla Silk Khadi Unnayan Sanstha, Balakamalpur, Meherapur, Malda	Very Good	8.2	9	9	8	8	7

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94	East	Kolkata	Mothabari Khadi Samity, Mothabari, Malda (W.B.)	Very Good	8.2	9	9	8	8	7
95	East	Kolkata	United Silk Khadi Samity, Piara pur, Sanmatinagar, Murshidabad	Very Good	8	9	9	7	8	7
96	East	Kolkata	Kadamtala Khadi and Silk Reeling Centre, Jalalpur, Malda	Very Good	8	8	9	8	8	7
97	East	Kolkata	Murshidabad Silk Weavers Coop. Society Ltd., Chak, Islampur, Murshidabad	Very Good	8.6	9	9	8	8	9
98	East	Ranchi	Hiranpur Littipara Samagra Gram Parishad, Vinobagram Kariodih, Hiranpur, Pakur – 816 104, Jharkhand	Good	5.6	6	6	5	5	6
99	East	Ranchi	Gadadhar Mishra Smarak Nidhi, Gandhigram, Godda, Jharkhand	Good	5.6	6	6	5	6	5
100	East	Ranchi	Saraikela Kharsawan Zilla Khadi Gramodyog Sangh, Kuluptanga Basti, Road No. 19, Saraikela, Kharsawan – 831014, Jharkhand	Good	5.6	5	6	5	6	6
101	East	Ranchi	Khadi Gramoudyog Sangh, Singhbhum, H.No. 38 Main Road, Bistupur, Jamshedpur – 831 001, Jharkhand	Good	5.4	6	5	5	6	5

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102	East	Ranchi	Lok Seva Kendra, Purana Chaibasa, PO Chaibasa Dist. West Singhbhum – 833201, Jharkhand	Good	5.4	6	5	5	6	5
103	East	Ranchi	Badlao Foundation, Near Chitranjan Railway Station, Vill-Kewat Jali, P.O.Mihijam, Jamtara-814148, Jharkhand	Good	5.8	6	5	7	5	6
104	East	Ranchi	Shikaripara Samgra Vikas Parishad, Shikaripara, Dist. Dumka – 816118, Jharkhand	Good	5.6	5	5	7	5	6
105	East	Ranchi	Khadi Gramoudyog Sangh, Dhanbad, Naya Bazar, Dhanbad-826001, Jharkhand	Good	5.4	6	5	5	6	5
106	East	Ranchi	Kasturba Khadi Gramodyog Sansthan, Chota Muri, Muri – 835 101, Ranchi, Jharkhand	Good	5.6	5	6	5	6	6
107	East	Ranchi	Mahadeo Smarak Khadi Gramodyog Mandal, Hinoo, Ranchi, Jharkhand	Good	5.6	6	5	6	5	6
108	East	Ranchi	Ranchi Zila Banvasi Gramodyog Vikas Sansthan, Aryapuri, Ratu Road, Ranchi – 834001, Jharkhand	Good	4.2	4	5	4	4	4
109	East	Patna	Samastipur Anumandaliya Khadi Gramodyog Samiti, Bihar	Very Good	8.6	9	8	8	9	9

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110	East	Patna	Gram Swarjya Sangh, Bariyarpur, Munger, Bihar	Very Good	6.2	9	4	6	5	7
111	East	Patna	Makranda Bhandariso Gramoday Sahyog Samity Ltd., Manigachhi, Darbhanga, Bihar	Very Good	8.2	8	10	8	7	8
112	East	Patna	Gram Bharti Sarvodaya Ashram, Simultalla, Dist-Jamui	Good	4.6	8	4	4	2	5
113	East	Patna	Gram Nirman Samiti, Katarpur	Good	4.2	3	5	6	2	5
114	East	Patna	Sarvodaya Ashram, Balwapur	Good	4.8	6	5	5	4	4
115	East	Patna	Vanvasi Kendra, Adhura, Bhabhua, Kaimur	Good	5.8	9	3	7	4	6
116	East	Patna	Bhabhua Anumandal Khadi Gramodyog Sangh, Dist-Kaimur	Very Good	6.6	6	9	7	5	6
117	East	Patna	Resham Khadi Udyog Sangh, Rekabganj, Bhagalpur	Very Good	6.4	8	5	5	9	5
118	North	Chandigarh	Gyandeep Mahila Welfare Society	Very Good	6.8	7	6	7	7	7
119	North	Chandigarh	Shree Gandhi Khadi Gramodyog Sadan, Nabha, Patiala	Very Good	7	7	7	6	7	8
120	North	Chandigarh	Majitha Khadi Gram Udyog Mandal, Dist-Amritsar	Good	4.4	4	3	5	5	5

S. No.	Zone	State Office	Khadi Institution	Grade	Overall Rating	Assessment of Infrastructure	Financial Performance	Managmt. & Human Resources	Review of Marketing	Institutional Governance
121	North	Bikaner	Khadi Gramodyog Vikas Samity, Shridugargarh, Jilla, Rajasthan	Good	5.2	7	5	5	5	4
122	North	Jaipur	Kshetriya Khadi Gramodyog Samiti, Lalsot	Good	5	5	5	6	5	4
123	North	Ambala	Sohna Khadi Gramodyog Mandal, Sohna, Gurgaon,	Good	5.4	6	5	5	6	5
124	North	Ambala	Bhartiya Khadi Gram Seva Ashram, Khanpur, Ambala	Good	5.4	5	6	5	6	5
125	West	Ahmedabad	Zalawad Amber Khadi Gramo. Sangh, Dusherej	Good	5.2	6	4	5	5	6
126	West	Ahmedabad	Gram Vikas Sangh, Vadodara.	Good	5.8	7	5	6	5	6
127	West	Ahmedabad	Saurashtra Gram Vikas Trust, Bhavnagar	Very Good	6	6	5	7	6	6
128	West	Ahmedabad	Shree Khadi Gramo. Vikas Vankar Seva Mandal, Surendranagar	Good	5.8	7	5	6	5	6
129	West	Ahmedabad	Vadodara Jilla Khadi Grmo. Sahakari Sangh Ltd,	Very Good	7.2	8	7	8	7	6
130	West	Ahmedabad	Shri Bhagyoday Sewa Sangh, Gita Mandir Road, Ahmedabad	Good	5.4	6	6	5	5	5
131	West	Ahmedabad	Bhimani Khadi Gramodyog Mandal, Rapur, Kutch	Very Good	6.4	6	7	7	6	6
132	West	Ahmedabad	Khadi Pariwar Trust, Sindhavnagar, Gharshala Road, Surendranagar	Very Good	6.2	7	6	7	5	6

S. No.	Zone	State Office	Khadi Institution	Grade	Overall Rating	Assessment of Infrastructure	Financial Performance	Managmt. & Human Resources	Review of Marketing	Institutional Governance
133	West	Ahmedabad	New Vision Trust for Women, Krishna park, Wadhwan, Surendranagar	Good	5	5	6	4	5	5
134	West	Ahmedabad	Parimal Khadi Gramodyog Sangh, Nikol Road, Ahmedabad	Very Good	7	8	8	6	7	6
135	West	Ahmedabad	Parishram Rachnatmak Samiti, Joravarnagar, Surendranagar, Rajkot	Very Good	6.4	7	7	6	6	6
136	West	Ahmedabad	Shri Sant Savaiyanath Khadi Utkarsh Samiti, Raska, Limbdi	Good	4	4	5	3	4	4
137	West	Ahmedabad	Shri Surendranagar Jilla Rachanatmak Khadi Gramodyog Mandal, Surendranagar	Very Good	6.6	7	8	6	6	6
138	West	Ahmedabad	Shree Vani Khadi Gramodyog Mandal, Wadhwan, Surendranagar	Very Good	6.8	7	6	7	7	7
139	West	Ahmedabad	Panchmahal Jilla Vikas Sangh, Kolivada, Zhalod	Good	5.2	6	5	5	5	5
140	West	Ahmedabad	Rural Development Foundation, Ambedkarnagar Surendranagar	Good	5	6	5	4	5	5
141	North	Ambala	Rashtriya Khadi Gramodyog Samiti, Kesri, Ambala	Good	5.8	6	5	6	7	5
142	North	Ambala	Amrit Khadi Gramodyog Samiti, Naglajattan, Ambala	Good	5.6	7	5	4	5	7
143	North	Ambala	Mahila Gramodyog Mandal, Chuna Chowk, Ambala Cantt	Good	4	4	3	4	3	6

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144	South	Bangalore	Allamprabhu Gramodyog Mattu Shikshan Samsthe, Terdal	Good	4.4	5	4	4	4	5
145	South	Bangalore	Aland Khadi Gramodyog Sansthe Aland	Very Good	6.4	6	6	7	6	7
146	South	Bangalore	Khadi & Gramodyoge Sahakara Sangha Ltd. Holenarasipur	Excellent	9.6	10	9	10	9	10
147	South	Bangalore	Sri Laxmi Gramodyoga Kaigarika Sangha, Burujanahatti, Chitradurga	Excellent	9.4	10	10	9	9	9
148	South	Bangalore	Davanagere Charaka Mattu Gramodyoga Sahakara Sangha Ltd.	Very Good	7.8	6	8	8	8	9
149	South	Bangalore	Akkanagamma Khadi Gramodyoga Mahila Mandali(R)	Excellent	9.6	9	9	10	10	10
150	South	Bangalore	K.G.N. Silk Khadi Gramodyog Sangha	Very Good	8.6	8	8	9	9	9
151	South	Bangalore	Khadi Silk Industrial Association	Very Good	7.8	8	8	8	8	7
152	South	Bangalore	Laxmeshwar Bhagada Kuri Sangopana Hagu Unneya Audyogika Sahakari Sangha Ltd. , Laxmeshwar	Very Good	7.2	7	7	7	7	8
153	South	Bangalore	Tazeen Silk Khadi & Village Industries Association	Very Good	7.6	7	7	8	8	8

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154	South	Bangalore	The Ron Taluka Kuri Sangopana Hagu Unne Belavanigeya SahakariUtpadakar Sangh Niyamit, Mallapur	Very Good	6.2	6	6	7	6	6
155	South	Bangalore	Srinidhi Khadi & Village Industries Association	Very Good	6.6	6	9	6	6	6
156	South	Trivandrum	Cannanore Sarvodaya Sangh, Chettankunnu, Telicherry, Post-Kannur, Dist- Kerala	Good	5.8	6	5	6	6	6
157	South	Bangalore	Bellary Dist. Khadi Gr. Sangh, Ittagi	Very Good	8.2	8	8	8	8	9
158	South	Bangalore	Sri Ranga Khadi Gr. Sangh, Hosandurga	Very Good	7.8	6	8	8	9	8
159	South	Bangalore	Khadi Nekkar Sha. Utp. Sangh, Uppinbetegeri	Very Good	6.8	7	7	7	7	6
160	North East	Shillong	A P Seva Sangh, Doimukh	Good	5.6	6	2	7	8	5
161	North	Chandigarh	Khadi Seva Sangh, Jalandhar	Good	4.8	5	4	5	5	5
162	North	Chandigarh	Kshetriya Punjab Khadi Mandal, Sujampur	Good	4.8	5	4	5	5	5
163	North	Shimla	Shivalik Khadi Ashram, VPO Santokhgarh, Una	Very Good	8.2	8	8	8	8	9

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164	North	Shimla	Pragatisheel Khadi Gramodyog Samiti, Mandi	Very Good	8.2	8	8	8	8	9
165	North	Shimla	Shree Sidh Baba Laxman Jati Ji Khadi Gramodyog Vikas Samiti, Dholag, Bilaspur	Very Good	8.2	8	8	8	8	9
166	North	Ambala	Amit Khadi Gramodyog Samit, Karnal	Good	5	6	4	5	5	5
167	North	Ambala	Chirag Arya Khadi Gramoyog mandal, Panchkula	Good	5.4	5	5	6	5	6
168	North	Ambala	Gram Seva Mandal, Karnal	Good	5.8	6	5	6	6	6
169	North	Ambala	Yara Khadi Gramodyog Sangh, Nilokheri, Karnal	Good	5.8	6	5	6	6	6
170	North	Ambala	Khadi Seva Mandal, Ramnagar, Karnal	Good	5.2	6	4	5	6	5
171	North	Ambala	Mahila Khadi Niketan, Jind	Good	5.4	5	5	6	5	6
172	North	Ambala	The Puja Khadi Gramodyog Samiti, Pattikalyana, Dist. Panipat – 132102	Good	4.8	4	6	4	5	5
173	South	Bangalore	Chitrdurg district Khadi Co-operative Society, Chitradurg	Very Good	6.4	6	6	7	6	7
174	Central	Varanasi	Sri Mahadev Khadi Gramodyog Sanstha, Rauja, Gazipur	Very Good	6.2	7	5	6	6	7
175	South	Hyderabad	Grama Swarajya Sangam	Good	4.6	5	4	5	5	4

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176	South	Hyderabad	Sri Rajeshwari Khadi Sewa Samithi	Good	4.8	5	5	4	5	5
177	South	Hyderabad	Sri Maruthi Khadi Silk Reeling Twisting And Weaving ICS Ltd	Good	5	6	5	4	5	5
178	South	Hyderabad	The Kodigenahalli Cumbly Cotton & Silk Weavers Co -Op Production & Sales Ltd.	Good	4.8	5	5	4	5	5
179	East	Bhubaneswar	Gramya Unnayan Parishad, Sinduria, Nayagarh, Odisha	Good	4	5	4	4	2	4
180	South	Telangana, Hyderabad	Gadwal Tq. Khadi Gramodyog Sangh, Gadwa	Good	4	3	5	4	3	3
181	East	Bhubaneswar	Nilanchal Exportable Khadi & Gramodyog Sangh, Nuapatna, Cuttack	Very Good	6	8	7	5	5	5
182	North	Jaipur	Lok Seva Samiti Nagar	Good	5.2	5	6	5	4	6
183	North	Jaipur	Khadi Gramodhyog Vikas Samiti Nadbai, Bharatpur	Very Good	6	6	7	5	6	6
184	North	Jaipur	Khamor Khadi Gr.ut.s.s. Ltd Shahpura	Good	5.2	4	4	6	5	7
185	South	Bangalore	Khadi Gramodyog Sangh, Bidar	Very Good	7.2	7	7	7	7	8
186	South	Bangalore	Jam Khandi Tq. Khandi Gramodyog Sangh, Jam Khandi	Very Good	7.8	8	8	8	8	7

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187	Central	Bhopal	Kshetriya Shri Gandhi Ashram, Bamoh, Damoh	Good	5.4	6	5	5	6	5
188	Central	Bhopal	Gramodyog Mandal, Chhota Talab, Chhindwara	Good	5.4	6	5	5	6	5
189	Central	Bhopal	Mahatma Gandhi Seva Ashram, Joura, Morena	Good	5.6	6	6	5	6	5
190	East	Kolkata	Nabadwip Kutir Shilpa Pratistahan, Village, Jagannathatala, P.O. Nabadwip, District. Nadia, West Bengal	Very Good	8.2	9	9	8	8	7
191	North	Shimla	Khadi Gramodyog Sansthan Village NPO Nagrota Bagwan, Dist. Kangra	Very Good	8.2	8	8	8	8	9
192	Central	Dehradun	Kaushalaya Gramin Vikas Avam Prashikshan Sansthan, Dehradun	Good	4.6	5	4.5	5	4	4.5
193	Central	Dehradun	Khadi Evam Gramodyog Vikas Samiti, Raipur, Dehradun	Good	4.4	5	4	4	4	5
194	5th	Lucknow	Gramin Vikas Ashram, Majhuwara, Sultanpur	Good	5.4	6	5	6	5	5
195	Central	Meerut	Shri Durga Khadi Evam Gramodyog Samiti, Saharanpur	Good	5.6	6	5	6	5	6
196	Central	Meerut	Gramin Mahila Utthan Samiti, Dholana, Pilkhuwa	Good	5.4	6	5	6	5	5
197	Central	Meerut	Dharam Khadi Gramodyog Sewa Sansthan, Shamli, Jasala, Shamli	Good	5.6	6	5	6	5	6
198	Central	Meerut	K S J High School, Ratanpur, Khurd, Dist. Sambhal	Good	5.6	6	5	6	5	6

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199	Central	Meerut	Bhatona Gramodyog Sahakari Samiti Ltd., Bhatona, Dist. Bulandsahar	Good	5.4	6	5	6	5	5
200	East	Patna	Nathnagar Gramodaya Sahyog Samiti Ltd., Bhagalpur	Good	5	7	5	4	4	5
201	East	Patna	Narsinghpur Khadi Kendrit Rachnatmak Samiti Ltd., Muzaffarpur	Good	4.2	4	3	5	4	5
202	North	Ambala	Shankar Gramodyog, Hariur Tangri, Kuldeep Nagar, Ambala	Good	4.2	4	5	4	5	3
203	North	Ambala	Raipura Khadi Gramodyog Mandal, Ajmer Basti, Jind	Very Good	6.4	7	6	7	6	6
204	North	Ambala	Kissan Khadi Gramodyog Samiti, Kabri, Panipat	Good	5.6	6	6	5	6	5
205	North	Ambala	Khadi Gramodyog Sangh, Chowki No.2, Kurukshetra	Very Good	6	6	5	7	6	6
206	North	Ambala	Arnai Khadi Mandir Samiti, Bhawani Khera, Kurukshetra	Good	5.6	6	6	5	6	5
207	South	Bangalore	Bellary Ambar Charkha Kushala Karigar Sahakari Sangha, Bellary	Very Good	7.6	8	8	8	7	7
208	South	Bangalore	Sri Venkateshwara Khadi Gramodyog Sangh, Garudanahalli, Kolar	Very Good	7.6	7	8	8	8	7
209	East	Patna	Muzaffar Zilla Khadi Gramodyog Sangh, Sarvodaya Gram	Good	6.2	6	5	7	6	7
210	East	Patna	Habibullah Gramin Vikhash Khadi & Gramodyog Sangh, Beraghat, Madhubani	Good	6.6	7	6	7	7	6
211	East	Patna	Adarsh Mahila Vikass Sahayog Samity Ltd. Jadishpur, Bhagalpur	Good	4.6	4	5	4	5	5

S. No.	Zone	State Office	Khadi Institution	Grade	Overall Rating	Assessment of Infrastructure	Financial Performance	Managmt. & Human Resources	Review of Marketing	Institutional Governance
212	East	Patna	Rosera Anumandaliya Gramodyog Vikas Mandal, Rosera, Samastipur	Good	4.6	5	4	4	5	5
213	East	Patna	Khadi Shilpa Niketan Darima, Jamai	Good	4.2	4	3	4	5	5
214	East	Patna	Vikas Samiti, Parabhawati Gram, Jamui	Good	4.4	6	5	4	3	4
215	East	Patna	Bihar Udyog Mandal, Bihar Sharif, Nalanda	Good	4.8	8	4	5	3	4
216	East	Kolkata	Tantipara Tassar Resham Shilpi Sambhav Samiti Ltd, Kolkata	Very Good	8.4	9	9	8	7	9
217	Central	Varanasi	Gramin Vikash Seva Sansthan, Goshandepur, Gaziabad	Good	5	5	4	6	5	5
218	Central	Varanasi	Gram Kalyan Ashram, Ameda Shrinagar Colony Paharia, Varanasi	Good	5.4	5	5	6	6	5
219	Central	Varanasi	Adarsh Kambal Bunker Audhyogic Utpadan Sahakari Samiti, Mohanpurwa, Ghazipur	Good	5.4	7	5	4	5	6
220	Central	Varanasi	Jay Prabha Khadi Garamodyog Pratishthan, Bansdih, Ballia	Good	5.2	6	5	6	5	4