24 COST OF SALES	Note	2017	2016
		——— Rupees ———	
Sugarcane consumed		**3,195,233,721**	2,135,102,450
Handling expenses		**615,110**	1,171,648
Road cess		**26,627,190**	17,400,701
Stores consumed	**24.1**	**97,031,851**	76,031,716
Market committee fees		**3,387,751**	2,320,067
Salaries, wages and allowances	**24.2**	**130,040,615**	109,986,848
Fuel and power		**13,661,123**	30,629,323
Insurance		**5,774,417**	6,333,646
Flying ash removal expenses		**3,018,796**	2,033,796
Depreciation		**60,805,856**	57,944,483
		3,536,196,430	2,438,954,678
Add: Opening work in process		**5,473,209**	5,190,763
Less: Closing work in process		**(6,118,261)**	(5,473,209)
		(645,052)	(282,446)
Cost of goods manufactured		**3,535,551,378**	2,438,672,232
Opening stock -Molasses		**18,372,665**	5,684,998
Opening stock -Sugar		**58,209,945**	581,060,477
		76,582,610	586,745,475
Closing stock -Molasses		**(4,763,375)**	(18,372,665)
Closing stock -Sugar		**(1,819,967,686)**	(58,209,945)
		(1,824,731,061)	(76,582,610)
		1,787,402,927	2,948,835,097

24.1 It includes an amount of Rs. 10.12 million (2016: Rs.6.11 million) against purchase of lube oil from Adam Lubricants Limited (associated undertaking).

24.2 It includes Rs. 428,916 (2016 :Rs. 416,428) contribution each from the employees and the Company towards the provident fund.