G.S.R. 767. - In exercise of the powers conferred by sub-section (1) of section 642 read with clause (d) of sub-
section (1) of section 209 of the Companies Act, 1956 (1 of 1956), the Central Government hereby makes the
following rules, namely:

1. Short title and commencement.-
   (i) These rules may be called the Cost Accounting Records (Electrical Cables and Conductors) Rules, 1984.
   (ii) They shall come into force on the date of its publication in the Official Gazette.

2. Application.- They shall apply to every company, except those falling under the category of small scale industrial
   unit, engaged in the production, processing or manufacturing of electrical cables, conductors, wires and strips of any
type in the following categories, namely:
   (a) Power cables (All types-namely: PILC, PVC, XLPE etc.);
   (b) VIR/Rubber covered cables and flexible wires of all types;
   (c) PVC Insulated Cables, Flexible wires of all types including switch board wires and cables;
   (d) Enamed covered wires and strips;
   (e) Wire and strips covered with paper, glass, silk and any other types of insulating materials;
   (f) AAC/ACSR conductors;
   (g) Telecommunication cables.]¹

Explanation

For the purpose of this rule, the expression “small scale industrial undertaking” means a company -

²[(a) the aggregate value of the machinery and plant installed wherein does not exceed the limit as specified for
   a small scale industries (Development and regulation) Act.1951 (65 of 1951), as on the last date of the
   preceding financial year. And]

³[(b) the aggregate value of the realization made by the company from the sale or supply of all its products
during the preceding financial year does not exceed ten crore rupees]

3. Maintenance of records.-

   (1) Every company to which these rules apply shall, in respect of each of its financial year commencing on or after
   the commencement of these rules, keep proper books of account containing, interalia, the particulars specified in
   Schedules I and II annexed to these rules or in a form as near thereto as practicable, relating to the utilization of
   materials, labour and other items of cost in so far as they are applicable to electrical cables, conductors, wires and
   strips referred to in rule 2:

   Provided that if the said company is manufacturing any other product or engaged in other activities in addition
   to the items referred to in rule 2, the particulars relating to the utilization of materials, labour and other items of cost
   in so far as they are applicable to such other product or activities, shall not be included in the cost of the items
   referred to in rule 2.

¹. Inserted by G.S.R. 567 dated 22nd July 1989.
(2) The book of account referred to in sub-rule (1) shall be kept on a regular basis in such a way as to make it possible to calculate the cost of production and cost of sales of each size and type of electrical cables, conductors, strips and wires under each category referred to in rule 2 at intervals of not less than ninety days during the financial year (hereinafter referred to as the relevant period) as well as for the financial year as a whole, from the particulars entered therein and every such book of accounts and the proformae specified in Schedule II shall be completed not later than 90 days from the end of the financial year of the company to which they relate.

(3) It shall be the duty of every person referred to in sub-section (6) and sub-section (7) of Section 209 of the Companies Act, 1956 (1 of 1956) to take all reasonable steps to secure compliance by the company with the provisions of sub-rule (1) and (2) of these rules in the same manner as he is liable to maintain accounts required under sub-section (1) of section 209 of the said Act.

(4) Statistical and other records shall be maintained in accordance with the provisions of Schedules I and II which shall be such as to enable the company to exercise as far as possible, control over the various operations and costs with a view to achieve optimum economies in Costs and provide the necessary data required by the cost auditor to suitably report on all the points referred to in the Cost Audit (Report) Rules, 1968 as amended from time to time. Such records shall be reconciled with the returns submitted to the Excise Department, and Director General of Technical Development.

4. **Penalty.**-If a company contravenes the provisions of rule 3, the company and every officer thereof who is in default including the persons referred to in sub-rule (3) of rule 3, shall, subject to the provision of section 209 of the Companies Act, 1956 (1 of 1956), be punishable with fine which may extend to five hundred rupees and, where contravention is a continuing one, with a further fine which may extend to fifty rupees for every day after the first day during which such contravention continues.
SCHEDULE – I
(SEE RULES 3)

1. Materials

1.1 Direct Materials. -Proper records shall be maintained showing separately all receipts, issues and balances both in quantities and cost of aluminum, copper, lead, lead alloy, steel wire, steel tape, paper, Hessian tape, PVC rubberized XLPE compound or PVC required in the manufacture of different types and sizes of electrical cables, conductors, wires and strips under each category listed under rule 2. These records for direct material shall contain such details as to enable the company to determine the quantity, cost of receipts (including all direct charges up to the works), issues and balances of materials separately for imported and indigenous supplies. In case of imported materials details of F.O.B. price freight and insurance charges (CIF value), customs duty, port charges, inland freight charges paid shall be recorded separately. The basis on which the said quantities and costs of issues and consumption have been calculated shall be indicated in the cost records.

1.2 Process Materials. -Proper records shall be maintained to show the receipts. Issues and balances, both in quantities and costs of each item of process materials. The costs of such process materials shall include all direct charges up to works. The issues and consumption shall be properly identified with the departments, cost centers and products manufactured.

1.3 Manufacture of Rods, Wires and Ingredients. –

1.3.1 Aluminum rods, copper rods and other rods.-In case of aluminum, copper and other rods manufactured by the company or got processed from outside agencies from ingots. Bars or scrap, separate records shall be maintained showing the cost of Manu. Facture, outside processing charges of each type of rod in such detail as may enable the company to fill up necessary particulars in proformae A and B of Schedule II or in a form as near thereto as practicable. In case where the companies are processing rods for outside parties, proper records shall be maintained showing the quantity processed, time utilized and processing charges realized from the outside parties.

1.3.2 Insulating materials. -In case of insulating materials and chemicals like PVC compound, rubberized compound, XLPE compound. Polyethylene compound or any other compound, if manufactured by the company, separate records shall be maintained showing the cost of manufacture of each of such items in Annexure II to this schedule or in a form as near thereto as practicable. If the above compounds are purchased, separate records shall be maintained showing all receipts, issues and balances. both in quantity and value of each such compound manufactured or processed.

1.4 Consumable Stores, Small Tools, Machinery Spares, dies etc.-Proper records shall be maintained to show the receipts, issues and balances both in quantities and cost of each item: of consumable stores, small tools and machinery spares and dies. The costs shown shall include all direct charges up to the works.

1.4.2 In the case of consumable stores, small tools and machinery spares the costs of which are insignificant, the company may. if it so desires, maintain such records for the main groups of such items.

1.4.3 The costs of consumption of consumable stores, small tools, machinery spares and dies shall be charged to the relevant cost centers on the basis of actual issues. Materials consumed on capital works such as additions to buildings, plant and machinery and other assets shall be shown under relevant capital heads.

1.5 Wastages, Spoilages, Rejections, Losses, etc. of materials. -Proper records shall be maintained showing the quantity and value of wastages, spoilages. Rejections and melting losses of materials in manufacture, consumable stores, small tools and machinery spares and dies whether in transit, storage, manufacture or at any other stage. The reasons for wastages, spoilages, rejections and losses and method followed for the adjustment of the above losses shall be indicated in the cost records.

1.5.2 Proper records shall be maintained showing the quantity of different kinds of scrap generated.

1.5.3 if any scrap is recycled, proper record in regard to quantity and reprocessing charges shall be maintained.

1.5.4 Records for the realization derived from the disposal of scrap rejected and waste material and the value of rejected materials reused in process, shall be maintained separately and the method adopted for adjusting the aforesaid recoveries in the cost of production shall be indicated in the cost records.
2. **Wages and Salaries.** - Proper records shall be maintained to show the attendance and earnings of all employees in each cost centre and the work on which they are employed. The records shall also indicate separately for each cost centre:

(a) Piece-rate wages earned;
(b) Incentive wages earned, either individually or collectively as production bonus or under any other scheme based on output;
(c) Overtime wages earned;
(d) Earnings of casual labour.

2.2 Idle time shall be separately recorded under classified headings indicating the reasons therefore. The methods followed for accounting of idle time payments in determining the cost of the product shall be disclosed in the cost records.

2.3 Any wages and salaries allocable to capital works such as additions to plant and machinery, buildings or other fixed assets shall be accounted for under the relevant capital heads.

Service Department Expenses. - 3.1 Detailed records shall be maintained to indicate expenses incurred for each service department or service cost centre including water supply, laboratory, welfare, transport and testing. These expenses shall be apportioned to other services and production departments on equitable basis and applied consistently.

3.2.1 **Power.** - Proper records shall be maintained for the quantity and cost of power purchased. Where the company itself, adequate generates power records shall be maintained to show the cost of power generated. Necessary records shall also be maintained to show the consumption in different cost centers in accordance with Annexure III to this Schedule or in a form near thereto as practicable. The cost of power allocated to the cost centers and further to individual products shall be on a reasonable basis and applied consistently.

3.2.2 Where power is generated and supplied by any other unit of the company for the manufacture of the products under reference, adequate records shall be maintained to assess the quantity and cost of power so supplied. The rate charged by that unit shall be on a reasonable basis and applied consistently. The cost of power allocated to production of electrical cables, conductors, wires and strips shall be on a reasonable basis and applied consistently.

4. **Workshop, Repairs and Maintenance.** - 4.1 Proper records showing the expenditure incurred by the workshop and in repairs and maintenance shops shall be maintained. The records shall also indicate the basis of charging these expenses to different departments and cost centers.

4.2 Expenditure on major repair works from which benefit is likely to accrue for more than one financial year shall be shown separately in the cost records indicating the method of its treatment in determining the cost of the various products manufactured during the relevant period.

4.3 Expenditure incurred on works of a capital nature shall be capitalized. The cost of such jobs shall include the expenditure on materials, labour and due share of the overheads.

4.4 The jobs carried out by any other workshop of other units or for other units of the company and vice versa shall be charged on a reasonable basis and applied consistently.

5. **Depreciation.** –

5.1 Proper records shall be maintained showing the cost and other particulars of fixed assets in respect of which depreciation is to be provided. These records shall, inter alia, indicate the cost of each item of asset including installation charges, if any, the date of its installation and rate of depreciation and location of each asset. In respect of those assets, the original cost of acquisition of which cannot be ascertained without any unreasonable expenditure or delay, the valuation shown in the books on the first day of the financial year beginning on or after the commencement of these rules shall be taken as the cost. Such a valuation shall exclude revaluation of any asset that had been done prior to the aforesaid date.

5.2 The basis on which depreciation is calculated and allocated/apportioned to the various departments and cost
centers and absorbed on the products shall be clearly indicated in the records. Depreciation chargeable to the different
departments and cost centers shall not be less than t amount of depreciation chargeable in accordance with the provisions
of sub-sec’ n (2) of section 205 of Companies Act, 1956 (1 of 1956) and shall relate to plant, machinery and other fixed
assets utilized in such cost centers and departments. In the case of assets or group of assets on which depreciation is
written off at the rate of 100 per cent in the relevant year, otherwise than as provided for in the Income Tax Act, 1961
(43 of 1961) and the rules made there under, such depreciation shall be spread over the number of years during which
benefit is derived from such assets or group of assets. In case the amount of depreciation charged in the cost accounts in
any financial year is higher than the amount of depreciation chargeable under the aforesaid provisions of the Companies
Act, 1956(1 of 1956) the amount so charged in excess shall be indicated clearly in the cost records. The cumulative
depreciation charged in the cost records against any individual item of asset shall not, however, exceed the original cost
of the respective asset.

6. Royalty, Technical Know-how Fee-Adequate records shall be maintained showing the royalty or other recurring
or non-recurring payments made to collaborators or technology suppliers in terms of agreements entered into with them.
Such records shall be kept separately in respect of each party. The basis of charging such amounts including one-time
payments, to the products shall be indicated in the cost records.

7. Other Overheads
7.1 Proper records shall be maintained showing the various items of expenses comprising overheads. These
expenses shall be analyzed, classified and grouped into works, administration and selling and distribution overheads. In
case any expense included in the above categories of overheads can be identified with a particular activity or product,
such expenses shall be segregated and charged to relevant activity or product at the first instance and thereafter the
remaining common expenses under the above categories of overheads shall be apportioned on reasonable and equitable
basis and applied consistently. The method followed for allocation or absorption of the above categories of overheads to
the departments cost centers or products shall be indicated in the cost records.

7.2 Where the company is engaged in the manufacture to any other products in addition to the products referred to
in rule 2. The records shall clearly indicate the basis followed for apportionment of the common overheads including
head office expenses of the company to the cables, conductors, wires and strips activities. Other activities and capital
works. The basis followed for apportionment of overheads shall be reasonable, equitable and consistent. Basis of
apportionment or absorption of overheads to centers and products shall be indicated in the cost records.

8. Conversion Cost-Proper records shall be maintained for splitting tip of conversion cost (the cost of manufacture
less direct material cost) into fixed and variable costs for filling the relevant proforma of Schedule II.

9. Interest.-Proper records shall be maintained showing interest charge. The amount of interest shall be allocated to
electrical cables, conductors, wires. Strips and other activities on a reasonable and equitable basis and followed consis-
tently. The basis of such allocation shall be spelt out clearly in the cost records basis for further apportionment of the
share of interest for cables conductors. Wires and strips of different types thereof shall also be reasonable and equitable
and the same shall be followed consistently.

10. Expenses/Incentives on export-10.1 Proper records showing the expenses incurred on export of electrical
cables, conductors. Wires and strips, if any, shall be separately maintained so that the cost of export sales can be deter-
mined correctly. The expenses incurred on export as well as any export incentive earned shall be reflected in the cost of
sales statements relating to export sales. Export incentives shall be treated as other income and reflected in the cost
records as such.

11. Packing-
11.1 Proper records shall be maintained showing the quantity and cost of various packing materials such as wooden
battens used for making drums and other packing materials used. If the company manufactures such packing materials,
proper records showing the cost of production of such items shall be maintained in Annexure IV or in a form. As near
thereto as practicable so as to enable the company to work out the cost of packing chargeable to each size/type of cable
conductor. Wire or strip for each category as listed under rule 2.
11.2 Where packing expenses are incurred in common, the basis of apportionment of such expenses amongst
different types and sizes of cables conductors. Wires and strips shall be equitable and clearly indicated in the cost records
and applied consistently.
11.3 Separate records of special expenses incurred on export packing in respect of different types and sizes of cables, conductors, wires and strips, if any, shall be maintained and exhibited in the relevant cost of sales statements for exports.

12. Work-in-progress and Finished Goods Stock.-The method followed for determining the cost of work-in-progress and finished goods stocks shall be indicated in the cost records so as to reveal the cost elements that have been taken into account in such computation. The method adopted shall be followed consistently. Records showing the value of work-in-progress the quantities and value of finished goods shall be maintained in proforma F of Schedule II.

13. Research and Development Expenses.-13.1 Proper records showing the details of expenses, if any, incurred by the company for the research and development, for electrical cables, conductors, wires or strips according to the nature of such research namely development of products, existing and new designs and development of new plant facilities, market research for the existing and new products shall be maintained separately.

13.2 The method of charging these expenses to the cost of the products during any year shall be indicated in the cost records. Where the utility of such research extends over more than one financial year such expenses shall be treated as deferred expenses and charged to the cost of products on some equitable basis and followed consistently.

14. Cost Statements.-14.1 Separate cost statements showing the cost of production and cost of sales of each size and type of electrical cables, conductors, wires or strips under each category as listed under rule 2 shall be maintained in Proformae A to H of Schedule II. The cost statement shall also be maintained separately in respect of each size of electrical cables, conductors, wires or strips corresponding to different specifications.

14.2 In case it is not possible to compile such data for all sizes and types of electrical cables, conductors, wires or strips for each category listed under rule 2, the cost of production and cost of sales in proformae A to H shall be maintained in respect of different sizes and types of, electrical cables, conductors, wires or strips under each category as listed under rule 2 which are predominantly produced. This data on an overall basis shall cover not less than eighty per cent of total value of production (quantity multiplied by average sale price) of the electrical cables, conductors, wires or strips produced under each category, provided that no item constituting not less than 5 per cent of the production value is excluded for the purpose of maintaining proformae A to H. The same data regarding the rest of categories of electrical cables, conductors, wires or strips produced shall be given in total in the above said proformae for the purpose of reconciling total expenses as per proforma I. The company shall keep adequate records showing the cost of sales and sales realization for each category in detail.

14.3 Export of cables -shall be covered by separate cost statement under the relevant proforma and the same shall be excluded from the cost statement meant for sale in the internal market. Value of export incentives, if any, shall be shown in the respective cost of sales statement.

14.4 The transfer of finished products, which forms the inputs for the manufacture of subsequent products, shall be made at the cost of production of such finished products.

15. Reconciliation of Cost and Financial Accounts. -15.1 The cost records shall be reconciled periodically, say quarterly, with the financial, books of accounts as well as for the financial year as a whole so as to ensure accuracy. Variations, if any, shall be clearly indicated and explained. The reconciliation shall be done in such a manner that the profit of the product under reference’ can be correctly adjudged and reconciled with the overall profits of the company.

15.2 A statement showing the total expenses incurred and income received by the company under different heads of account and the share applicable to electrical cables, conductors, wires or strips shall be maintained in Proforma I of Schedule II and reconciled with the financial accounting for the period.

16. Adjustment of Cost Variances.-Where the company maintains cost records on any basis other than actuals such as standard costing, the records shall indicate the procedure followed by the company in working out the cost of the product under such system. The method followed for adjusting the cost variances in determining the actual cost of the product shall be indicated clearly in the cost records. The cost variances shall be shown against the relevant heads in the respective proformae of Schedule II. The reasons for variances in respect of materials shall inter alia be furnished separately for major materials. Variance analysis shall be made every three months. The reasons for the variances shall
be detailed in the cost records.

17. Records of Physical verification shall be maintained in respect of all items held in stock such as raw materials, process materials, packing materials, consumable stores, machinery spares, chemicals, fuels, finished goods and fixed assets. Reasons for shortages or surpluses arising out of such verifications and the method followed for adjusting the same in the cost of the products shall be indicated in the records.

18. Inter-Company Transactions. –
(1) In respect of related party transactions or supplies made or services rendered by a company to its holding company or subsidiary or a company termed "related party relationship" as defined below and vice-a-versa, records shall be maintained showing contracts entered into, agreements or understanding reached in respect of:
   (a) Purchase and sale of raw materials, finished products, process materials, chemicals and rejected goods including scraps, etc;
   (b) Utilization of plant facilities and technical know-how;
   (c) Supply of utilities and any other services;
   (d) Administrative, technical, managerial or any other consultancy services;
   (e) purchase and sale of capital goods including plant and machinery;
   (f) Any other payment related to production, processing or manufacturing of product under reference. These records shall also indicate the basis followed for arriving at the rates charged or paid for such products or services so as to enable determination of the reasonableness of such rates in so far as they are in any way related to product under reference.

(2) The transactions by the following "related party relationships" shall be covered under sub-rule (1):
   (a) Enterprises that directly, or indirectly through one or more intermediaries, control, or are controlled by, of are under common control with, the reporting enterprise (this includes holding companies, subsidiaries and fellow subsidiaries);
   (b) Associates and joint ventures of the reporting enterprise and the investing party or venture in respect of which the reporting enterprise is an associate or a joint venture;
   (c) Individuals owning, directly or indirectly, an interest in the voting power of the reporting enterprise that gives them control or significant influence over the enterprise, and relatives of any such individual;
   (d) Key management personnel and relatives of such personnel; and
   (e) Enterprises over which any person described in (c) or (d) is able to exercise significant influence. This includes enterprises owned by directors or major shareholders of the reporting enterprise and enterprises that have a member of key management in common with the reporting enterprise.

However, the following shall not be deemed as "related party relationships":

(a) Two companies simply because they have a Director in common, notwithstanding paragraph (d) or (e) above (Unless the Director is able to affect the policies of both companies in their mutual dealings);
(b) A single customer, supplier, franchiser, distributor, or general agent with whom an enterprise transacts a significant volume of business merely by virtue of the resulting economic dependence; and
(c) The parties listed below, in the course of their normal dealings with an enterprise by virtue only of those dealings (although they may circumscribe the freedom of action of the enterprise or participate in its decision-making process);
   (i) Providers of finance;
   (ii) Trade unions;
   (iii) Public utilities;
   (iv) Government departments and government agencies including government sponsored bodies.

Explanation: -For the purpose of these Rules,

(a) "Related party relationship" mean parties who are considered to be related if at any time during the reporting period one party has the ability to control the other party or exercise significant influence over the other party in making
financial and/or operating decisions;

(b) "Related party transaction" means a transfer of resources or obligations between related parties, whether or not a price is charged;

(c) "Control" means

(i) Ownership, directly or indirectly, of more than one-half of the voting power of an enterprise; or

(ii) Control of the composition of the Board of Directors in the case of a company or of the Composition of the corresponding governing body in case of any other enterprise; or

(iii) a substantial interest in voting power and the power to direct, by statute or agreement, the financial and/or operating policies of the enterprise.

(d) "Significant influence" means participation in the financial or operating policy decisions of an enterprise, but not control of those policies;

(e) "Associate," means an enterprise in which an investing reporting party has significant influence and which is Neither a subsidiary nor a joint venture of that party;

(f) "Joint venture" means a contractual arrangement whereby two or more parties undertake an economic Activity, which is subject to joint control;

(g) "Joint Control" means the contractually agreed sharing of power to govern the financial and operating Policies of an economic activity So as to obtain benefits from it;

(h) "Key management personnel" mean those persons who have the authority and responsibility for planning, directing and controlling the activities of the reporting enterprise;

(i) "Relative"—in relation to an individual, means the spouse, son, daughter, brother, sister, father and mother who may connected by blood relationship;

(j) "Holding company" means a holding company within the meaning of Section 4 of the Companies Act, 1956 (1 of 1956);

(k) "Subsidiary" means a subsidiary company within the meaning of Section 4 of the Companies Act, 1956 (1 of 1956);

(l) "Fellow subsidiary" means a company is said to be a fellow subsidiary of another company if both are subsidiaries of the same holding company;

(m) "State-controlled enterprise" means an enterprise which is under the control of the central Government or a State Government.”

19. Statistical Records-

19.1 Data regarding available machine hours / direct labour hours in different production departments and actually utilized shall also be maintained and shortfall suitably analyzed. Suitable records for computation of idle time of machines shall be maintained.

19.2 Adequate records shall be maintained to enable the company to identify the capital employed, net fixed assets and working capital separately for each category of electrical cables, conductors, wires or strips as listed under rule 2 and other activities. Fresh investments on fixed assets that have not contributed to the production during the relevant period, shall be indicated in the records. The records shall in addition show assets added as replacement and that added for increasing existing capacity.

SCHEDULE I
(See Rule 3)

Name of the Company _______________________________________________________________
Name and Address of the Factory ______________________________________________________
Statement showing the cost of Aluminum/Copper/Lead and any other major imported material purchased and consumed during the year ended __________________________________________________________

<table>
<thead>
<tr>
<th>S.No.</th>
<th>Particulars</th>
<th>Qty</th>
<th>Total Value Rs.</th>
<th>Cost Per Tonne</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td></td>
<td></td>
<td></td>
<td>Current Year</td>
</tr>
<tr>
<td></td>
<td></td>
<td></td>
<td></td>
<td>Rs.</td>
</tr>
<tr>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
</tbody>
</table>

I. IMPORTED

1. CIF value
2. Custom duty
3. Port trust charges
4. Railway/Lorry freight
5. Other charges
6. Total (1 to 5)
7. Add opening stock
8. Less closing stock
9. Consumption

II. INDIGENOUS

1. Basic price
2. Excise duty
3. Other charges
4. Freight
5. Total
6. Add opening stock
7. Less closing stock
8. Consumption

III. Total (I +II)

Note: Separate statement shall be prepared for bar/ingots properzi rods of each metal.
SCHEDULE – I
(Sec Rules 3)

Name of the Company ______________________________
Name and Address of the Factory __________________________________
Statement showing the cost of production of PVC compound, rubber compound, XLPE compound at Mixing plant, for the year ended __________________________

<table>
<thead>
<tr>
<th>Unit</th>
<th>Current Year</th>
<th>Previous Year</th>
</tr>
</thead>
<tbody>
<tr>
<td>Tonnes</td>
<td></td>
<td></td>
</tr>
</tbody>
</table>

A. 1. Installed Capacity
2. Production
3. % Of utilization
   (2 as percentage of 1)

<table>
<thead>
<tr>
<th>S. No.</th>
<th>Particulars</th>
<th>Unit Qty</th>
<th>Rate Per Unit</th>
<th>Total Value</th>
<th>Cost Per Tonne</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td></td>
<td></td>
<td>Rs.</td>
<td>Rs.</td>
<td></td>
</tr>
<tr>
<td></td>
<td></td>
<td></td>
<td>Current Year</td>
<td>Previous Year</td>
<td></td>
</tr>
<tr>
<td></td>
<td></td>
<td></td>
<td>Rs.</td>
<td>Rs.</td>
<td></td>
</tr>
</tbody>
</table>

B. Ingredients Used
1. P.V.C. Resin
   (a)
   (b)
   (c)
2. Plasticiser
   (a)
   (b)
   (c)
3. Fillers
   (a)
   (b)
   (c)
4. Stabilizers
   (a)
   (b)
   (c)
5. Additives
   (a), (b), (c)
6. Others (specify the items used)

7. Total material cost

8. Direct Wages
9. Direct salaries
10. Consumable Stores
11. Repair & Maintenance
12. Power
13. Works Overhead
14. Depreciation
15. Admin. Overhead
16. Total (8 to 15)
   (a) Variable
   (b) Fixed

17. Total Cost

18. Less scrap recovery, if any

19. Adjustment for Opening & Closing Work-in-progress

20. **Total Cost of compound manufactured**

C. 1. PVC/Rubber compound/XLPE compound/purchased, if any
   (Specify the type application)

D. 1. Total B (20) + C
   2. Adjustment for opening/closing stock

   3. **Total PVC/Rubber compound/XLPE compound consumed**

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**Note:**

1. Separate cost records should be maintained for each type of PVC/rubber compound/XLPE compound and any other compound produced based on recipe used.
2. Delete item not applicable.
3. Bonus to employees other than incentive bonus, gratuity paid, provision for statutory gratuity and interest shall be shown I proforma ‘G’ only.
4. Overall capacity utilization is computed by taking into account not only the weight of individual compounds produced but also appropriate weightage factor for each compound based on process time or other factor.
Name of the Company _____________________________________________________
Name and Address of the Factory __________________________________________
Statement showing the cost of power generated/purchased and consumed during the year ending ____________

<table>
<thead>
<tr>
<th>Installed (generation) Capacity</th>
<th>Current Year</th>
<th>Previous Year</th>
</tr>
</thead>
<tbody>
<tr>
<td>No. of units generated</td>
<td>KWH</td>
<td></td>
</tr>
<tr>
<td>No. of units purchased</td>
<td>KWH</td>
<td></td>
</tr>
<tr>
<td>Consumption in power house including other losses</td>
<td>KWH</td>
<td></td>
</tr>
<tr>
<td>Net units consumption</td>
<td>KWH</td>
<td></td>
</tr>
</tbody>
</table>

<table>
<thead>
<tr>
<th>Sl. No.</th>
<th>Particulars</th>
<th>Qty Consumption</th>
<th>Rate per Unit</th>
<th>Total amount</th>
<th>Cost per KWH</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td></td>
<td></td>
<td></td>
<td>(Purchased &amp; generated)</td>
<td></td>
</tr>
<tr>
<td>A. 1. (a) Fuel (oil) material, if any (to be specified)</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>2. Consumption Stones</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>3. Other direct charges (such as Electricity duty etc.)</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>4. Salaries &amp; Wages</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>5. Repairs &amp; Maintenance</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>6. Overheads</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>7. Depreciation</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>8. Other (if any)</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
</tbody>
</table>

| Total |

<table>
<thead>
<tr>
<th>B. Power purchased</th>
<th>Total (A+B).</th>
</tr>
</thead>
<tbody>
<tr>
<td>Less Recovery, if any</td>
<td>Total</td>
</tr>
</tbody>
</table>

| Cost per unit (Purchased & generated) |

Consumed in

<table>
<thead>
<tr>
<th>Current Year</th>
<th>Previous Year</th>
</tr>
</thead>
<tbody>
<tr>
<td>Unit KWH</td>
<td>Amount Rs.</td>
</tr>
<tr>
<td>1</td>
<td></td>
</tr>
<tr>
<td>2</td>
<td></td>
</tr>
<tr>
<td>3</td>
<td></td>
</tr>
<tr>
<td>4 Specify the departments</td>
<td></td>
</tr>
<tr>
<td>5</td>
<td></td>
</tr>
<tr>
<td>6</td>
<td></td>
</tr>
<tr>
<td>7</td>
<td></td>
</tr>
</tbody>
</table>
Note:

1. Cost per unit generated shall be worked out with reference to the net units of power available for use after deduction consumption in the other house/own generation and other losses.
2. Where meters are not installed, consumption of power shall be assessed on a reasonable basic and applied consistently.
3. Bonus to employees other than incentive bonus, gratuity paid, provision for statutory and interest charges on borrowings including debentures shall be shown in proforma G only.
Name of the Company _____________________________________
Name and Address of the Factory ___________________________________
Statement showing the cost of wooden drums manufactured for the year ended ________________
________________________________________________________________________________________________

<table>
<thead>
<tr>
<th>Size of Drum</th>
<th>No. of Drums Production</th>
</tr>
</thead>
</table>

<table>
<thead>
<tr>
<th>Sl. No.</th>
<th>Particulars</th>
<th>Unit</th>
<th>Qty</th>
<th>Rate</th>
<th>Total Value</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td></td>
<td>Rs.</td>
<td>Rs.</td>
<td>Rs.</td>
<td></td>
</tr>
<tr>
<td></td>
<td></td>
<td>Rs.</td>
<td>Rs.</td>
<td></td>
<td>Cost per drum</td>
</tr>
</tbody>
</table>

A.  1. Wood  
    2. Steel Fittings  
    3. Others  
    4. Total Material Cost  

5. Direct wages  
6. Direct salaries  
7. Consumable Stores  
8. Power Fuel  
9. Deprecation  
10. Other (to be specified)  
11. Works overhead  
12. Admin. Overhead  
13. Total (5 to 12)

   a. Variable  
   b. Fixed

14. Total cost

B. Distribution
Type of cable/conductor wire/strips
   1
   2
   3
   4
Total

Notes:
1. Separate cost sheet be prepared for each size of drums manufactured.
2. Bonus to employers other than incentive bonus, gratuity paid, provision for statutory gratuity and interest charges on borrowings including debentures shall be shown in proforma G only.
Proforma – A

Name of the Company __________________________
Name and Address of the factory ___________________________
Statement showing rolling/ conversion cost of Aluminum/Copper for the year ended ___________________

<table>
<thead>
<tr>
<th>Sl. No.</th>
<th>Particulars</th>
<th>Unit</th>
<th>Current Year</th>
<th>Previous year</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td>Copper</td>
<td></td>
<td>Aluminium</td>
<td>Other</td>
</tr>
<tr>
<td></td>
<td></td>
<td></td>
<td>Copper</td>
<td>Aluminium</td>
</tr>
</tbody>
</table>

I. CAPACITY
1. Licensed          Tonnes
2. Installed capacity Tonnes
3. Actual Production Tonnes
4. % of utilization %

II. TOTAL INPUT OF METALS
1. Own account Tonne
   (a) Ingot
   (b) Bars
   (c) Scrap charged
2. Party account
   (a) Ingot
   (b) Bars
   (c) Scrap charges
3. Total
4. Less Scrap recovered
5. Melting loss
6. Output
7. Recovery (6 as % of 3)

III. Rolling cost
1. Direct wages
2. Direct salaries
3. Consumable stores, small tools
4. Report & Maintenance
5. Power
6. Works Overhead
7. Depreciation
8. Administrative Overhead
9. Total cost

IV. COST PER TONNE
1. Variable
2. Fixed
3. Total

V. Distribution
1. Rolled for captive Consumption
   (a) Qty Tonne
   (b) Rolling Cost Rs.
2. Rolled for outside parties
   (a) Qty Tonne
   (b) Rolling Cost Rs.
   (c) Charges Recovered Rs.
Notes:

1. In case installed capacity is common for all metals, proper weightage should be given for different metal rolled required different rolling time.
2. Bonus to employees other than incentive bonus, gratuity paid, provision for statutory gratuity and interest shall be shown in proforma G only.
3. Separate statement is to be prepared for each type of metal.
SCHEDULE – II  
(See Rule 3)  
Proforma – B  

Name of the Company ___________________________________  
Name and Address of the Factory __________________________  
Statement showing the cost of Aluminum/Copper rods manufactured/purchased during the year ended _______
________________________________________________________________________________________________

<table>
<thead>
<tr>
<th>Sl. No.</th>
<th>Particulars</th>
<th>Unit</th>
<th>Qty</th>
<th>Rate Per unit</th>
<th>Total Value</th>
<th>Cost per tonne</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td>Rs.</td>
<td>Current year</td>
</tr>
<tr>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td>Previous Year</td>
</tr>
<tr>
<td>A. ROD COST (OWN)</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>1. Material charged</td>
<td></td>
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<td></td>
<td></td>
</tr>
<tr>
<td>a. Ingots</td>
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<tr>
<td>b. Bars</td>
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<tr>
<td>c. Scrap charges</td>
<td></td>
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<tr>
<td>d. Less credit for scrap</td>
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<tr>
<td>e. Net material cost</td>
<td></td>
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<td></td>
</tr>
<tr>
<td>2. Rod Conversion Cost</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>(as per proforma A)</td>
<td></td>
<td></td>
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<td></td>
<td></td>
</tr>
<tr>
<td>3. Total Rod Cost (1+2)</td>
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<td></td>
</tr>
</tbody>
</table>

B. ROD PROCESSED BY OUTSIDE PARTIES  
1. Ingots/Bars Supplied  
2. Less Scrap Loss  
3. Net Rod Processed  
4. Processing Charges  
5. Loading/Unloading  
6. Freight/Cartage  
7. Other (specified)  
8. Total B

C. RODS PURCHASED

D. 1. total cost of rods processed/purchased during the year (Total A+B+C)  
2. Stock adjustment for difference between opening and closing stock

E. Total Rods consumption

F. Distribution:  
Type of Cable/conductors/wire/strips Qty Value
1  
2  
3  
4 etc.  
Total as per E
________________________________________________________________________________________________

Note:  
1. Delete items not applicable.  
2. Bonus to employers other incentive bonus, gratuity paid, provision for statutory gratuity and interest charges shall be shown in proforma G only.  
3. Separate statement is to be prepared for each type of metal.
**SCHEDULE II**  
*(Sec Rule 3)*

**Proforma C**

**Name of the Company** _______________________

**Name and Address of the Factory** _____________________________

**Statement showing Cost-centerwise conversion cost for the year ended**

<table>
<thead>
<tr>
<th>Sl. No.</th>
<th>Particulars</th>
<th>Wire Drawing type laying</th>
<th>Strand type laying</th>
<th>Insulation</th>
<th>Inner Sheath</th>
<th>PVC Paper</th>
<th>Drying &amp; Impregnation</th>
<th>Lead Sheath</th>
<th>Bedding &amp; Taping</th>
<th>Armouring</th>
<th>Other testing</th>
<th>Other to be specified</th>
<th>Total</th>
</tr>
</thead>
<tbody>
<tr>
<td>CY</td>
<td>PY</td>
<td>CY</td>
<td>PY</td>
<td>PY</td>
<td>CY</td>
<td>PY</td>
<td>CY</td>
<td>CY</td>
<td>CY</td>
<td>CY</td>
<td>CY</td>
<td>CY</td>
<td>CY</td>
</tr>
</tbody>
</table>

**A 1. No. Of machines**
2. No. Of Shifts Worked
3. Total machine house available
4. Machine house worked

**B. Expenses (Rs.)**
1. Direct Wages & Salaries
2. Utilities:
   a. Water
   b. Power
   c. Other (to be specified)
3. Other direct expenses
4. Consumable stores
5. Repair & Maintenance
6. Depreciation
7. Works Overhead
8. Admin. Overhead
9. Research & Development
10. Adjustment for cost variances
11. Total cost
12. a. Variable cost
   b. Fixed cost
e. Total recovery
d. Net Recovery rate
   1. Variable cost
   2. Fixed cost
   3. Total unit cost

**Note:**
1. Cost centers mentioned above are illustrative only.
2. Item no. B-10 applicable to companies maintaining cost records on standard costing.
3. Bonus to employers other than incentive bonus, gratuity paid, provision for statutory gratuity and interest charges shall be shown in proforma G only.
4. Detailed breakup of Fixed Cost and Variable Cost shall be maintained cost center wise.
5. CY – Current Year
   PY – Previous Year
6. The unit for recovery should be based on appropriate basis for each cost center taking into account weightage factor of processing time involved for each size/ type of cable/ conductor/ wire /strip of each category as listed in rule 2, produced.
### SCHEDULE – II
*(Sec Rule 3)*

Proforma – D

Name of the Company ______________________________
Name and Address of the Factory ______________________________
Statement showing allocation of the conversion cost to various finished products for the year ended ____________

<table>
<thead>
<tr>
<th>Sl. No</th>
<th>Finished Products by Difference type sizes Specification etc</th>
<th>Wire Drawing</th>
<th>Strand- ing</th>
<th>Inner Sheath ing</th>
<th>PVC/ paper tape</th>
<th>Drying Lying &amp; impregnation</th>
<th>Lead Sheath &amp; Bedding &amp; Armour- ing</th>
<th>Outer Sheath &amp; Taping</th>
<th>Other testing</th>
<th>Other</th>
<th>Total</th>
</tr>
</thead>
<tbody>
<tr>
<td>1</td>
<td></td>
<td>2</td>
<td>3</td>
<td>4</td>
<td>5</td>
<td>6</td>
<td>7</td>
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<td>9</td>
<td>10</td>
<td>11</td>
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<td>2</td>
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<td>4</td>
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<td>10</td>
<td>11</td>
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<td>3</td>
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<td>4</td>
<td>5</td>
<td>6</td>
<td>7</td>
<td>8</td>
<td>9</td>
<td>10</td>
<td>11</td>
<td>12</td>
<td>13</td>
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<tr>
<td>4</td>
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<td>5</td>
<td>6</td>
<td>7</td>
<td>8</td>
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<td>10</td>
<td>11</td>
<td>12</td>
<td>13</td>
<td>14</td>
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<tr>
<td>5</td>
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<td>7</td>
<td>8</td>
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<td>6</td>
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<td>12</td>
<td>13</td>
<td>14</td>
<td>15</td>
<td>16</td>
</tr>
<tr>
<td>7 etc.</td>
<td></td>
<td>8</td>
<td>9</td>
<td>10</td>
<td>11</td>
<td>12</td>
<td>13</td>
<td>14</td>
<td>15</td>
<td>16</td>
<td>17</td>
</tr>
</tbody>
</table>

Total

**Notes:**

1. A=Recovery Units
2. B=Conversion Cost in Rupees
3. Please give details specifications and other relevant details, e.g.
   1. Voltage
   2. Current rating
   3. Ampere
   4. Phase
   5. Size
   6. Core
   7. Cross section area
   8. No. and nominal dia of wire
   9. Thickness of insulation between conductors
   10. Thickness of conductors and Sheath
   11. Overall diameter
   12. Weight of Aluminium/ copper Kg./Km
   13. Overall weight Kg./Km.
SCHEDULE – II
(see rule 3) Proforma E

Name of the Company _________________
Name and Address of the factory _________________________

Statement showing cost of cable/conductor/wire/strip manufactured during the year ended ____________

I Type of cable/conductor ______________________________
   Wire-Strip
II 1. Voltage _________________________________________2. Current rating _____________________________
   3. Ampere ________________________________________ 4. Phase ___________________________________
   5 Size ____________________________________________ 6. Core __________________________________
   7 Cross sectional area of conductor __________________ 8. No. And Nominal ________________
   9 thickness of insulation between conductor _____________10. Thickness of insulation between conductor and sheath
   11 Overall diameter_____________________________          12. Weight of Aluminium/Copper Kg./Km __________
   13 Overall weight _____________________________Kg./Km

III Production  Current Year  Previous Year

<table>
<thead>
<tr>
<th>Sl. No.</th>
<th>Particulars</th>
<th>Unit</th>
<th>Qty</th>
<th>Rate per unit</th>
<th>Total Value</th>
<th>Cost per unit</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td>C. Year Rs.</td>
</tr>
<tr>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td>P. Year Rs.</td>
</tr>
</tbody>
</table>

III. A. Direct Material Cost
1. Aluminium Rod/Copper Rod (as per proforma B)
2. PVC insulation compound
3. Paper tape
4. Jute/Cotton Tape
5. Lead/Lead Alloy
6. Steel Wireless/tapes
7. Rubber compound
8. Impregnation compound
9. XLPE compound
10. Other
11. Total material cost
12. Less credit for scrap/rejection
13. Net material cost
14. Primary packing material
15. Total material cost

III. B. Conversion Cost  Qty  Amount  Cost per unit

<table>
<thead>
<tr>
<th></th>
<th></th>
<th>C.Y.(Rs.)</th>
<th>P.Y. (Rs.)</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
</tbody>
</table>

1. Wire drawing
   a. Variable
   b. Fixed
2. Stranding
   a. Variable
   b. Fixed
3. Core Insulation
   a. Variable
   b. Fixed
4. Insulation
   a. Variable
   b. Fixed

5. PVC/Paper tape laying
   a. Variable
   b. Fixed

6. Drying & Impregnation
   a. Variable
   b. Fixed

7. Lead Sheathing
   a. Variable
   b. Fixed

8. Bedding & Taping
   a. Variable
   b. Fixed

9. Armoring
   a. Variable
   b. Fixed

10. Testing
    a. Variable
   b. Fixed

11. Packing
    a. Variable
   b. Fixed

12. Other

13. Total conversion cost
    a. Variable
   b. Fixed

III. C.  
1 Total (A+B)
2 Adjustment for difference in opening and closing work-in-progress.
3 Adjustment for cost variance
4. Total cost of production

Notes:
1 Separate cost shall be maintained in respect of each size and type of electrical cables/ conductor/ wire/ strip of each category as listed in rule 2.
2 Bonus to employers other than incentive bonus, gratuity paid, provision for statutory gratuity and interest charges shall be shown in proforma G only
3 Delete items not applicable.
4 CY-Current Year
   PY-Previous Year
5 The cost of Direct material shall be based on actual consumption for each size and type of cables/ conductors/ wire/ strips etc. of each category as listed in Rule 2. However, in case it is impracticable to maintain such record, consumption can be based on technical estimates provided an overall reconciliation of each type of material used item wise is also maintained.
6 Cost sheets shall be prepared in respect of each size and type of cables/ conductors/ wire/ strips etc. of each category as listed in Rule 2 in order to cover not less than 80% of the electrical cables/ conductors/ wire/ strips produced in quantity or value. For this purpose the company can maintain a basic cost sheet for a representative size in each product group and indicate the differential cost by elements, namely direct material cost (for major items of material separately), conversion cost etc. in respect of other sizes included in the group, provided the differential cost is not at variance by more than 5% as compared to the representative size. Corresponding average sales realization for each type and size of electrical cables/ conductors/ wire/ strips shall be indicated in Proforma G.
SCHEDULE II  
(Se Rule 3)

Name of the company _____________________________________
Name and Address of the factory ________________________________

I. Statement showing the value of work-in-progress at the year ___________________________

<table>
<thead>
<tr>
<th>Particulars:</th>
<th>This Year Rs.</th>
<th>Previous Year Rs</th>
</tr>
</thead>
<tbody>
<tr>
<td>1. Opening work-in-progress at the beginning of the year</td>
<td></td>
<td></td>
</tr>
<tr>
<td>2. Add expenses relating to production of Electric cable/conductor</td>
<td></td>
<td></td>
</tr>
<tr>
<td>/Wires/Strips. (incl items covered by proforma A to E of Schedule II)</td>
<td></td>
<td></td>
</tr>
<tr>
<td>3. Less cost of production of cable/conductors/wires/stripes</td>
<td></td>
<td></td>
</tr>
<tr>
<td>4. Closing work-in-progress at the end of the year</td>
<td></td>
<td></td>
</tr>
</tbody>
</table>

II. Statement showing the finished stock of cable/conductors/wires/stripes

<table>
<thead>
<tr>
<th>Type of production</th>
<th>Opening Stock as on Year Qty</th>
<th>Cost</th>
<th>Production during the year Qty Cost</th>
<th>Sold during the year Qty Cost</th>
<th>Physical adjustment, if any Qty Cost</th>
<th>Closing stock as on Year Qty Cost</th>
<th>Output lost included in col 8 to 9 Qty Cost</th>
</tr>
</thead>
<tbody>
<tr>
<td>1</td>
<td></td>
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<td>4</td>
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</tr>
</tbody>
</table>

Notes:
1. Separate details both in quantity and value shall be maintained for Opening work-in-progress and closing work-in-progress for each type of electrical cables, conductors, wires & strips.
2. Complete details in regard of type of cable/ conductor/ wires/ strips viz. Amphere, phase, cross sectional Area of conductor, no. and nominal dia of wire, thickness of insulation between conductor and sheath, overall diameter, weight of aluminium/ copper Kg/ Km and overall weight and other relevant details shall be furnished. If codes are used, decoding list be attached giving all the above particulars.
3. Reasons for output lost to be specified.
Name of the Company _____________________________________
Statement showing Cost of Sales & Sales Realization for the year ended_______________________________
________________________________________________________________________________________________

<table>
<thead>
<tr>
<th>Sl. No.</th>
<th>Type of Cable/ Conductors/ Wires/strip</th>
<th>Sold During the year Qty as per proforma F</th>
<th>Selling &amp; Distribution cost Direct</th>
<th>Other</th>
<th>Packing</th>
<th>Secondary</th>
<th>Total 4+5+6+7</th>
<th>Interest</th>
</tr>
</thead>
<tbody>
<tr>
<td>1</td>
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</tr>
<tr>
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<tr>
<td>10</td>
<td>Other items not considered in cost net of Income</td>
<td>Total cost of sales (8 to 11)</td>
<td>Sales realisation</td>
<td>Margin (13-12)</td>
<td>Unit Cost</td>
<td>Margin earned per unit</td>
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<td>C.Y.</td>
<td>P.Y.</td>
<td>C.Y.</td>
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</tbody>
</table>

Notes:

1. Complete details in regard to type of cable/ conductor/ wire/ strip viz. size, cores, voltage and other relevant details shall be furnished.
2. Separate cost statement (with suitable modification) shall be maintained in respect of each size and type of electrical cables/ conductor/ wire/ strip of each category as listed in rule 2, exported. Expenses incurred on export and incentives earned thereon shall be shown in the relevant Cost Statements.
3. Adjustment for variances in selling & distribution and other expenses included in this proforma shall be made and such adjustments shown separately in respect of companies maintaining cost records on standard costing.
4. Refer footnote 6 in proforma E.
Name of the Company ___________________________
Name and Address of the factory ___________________________
Statement showing the summary of cost of production, cost of sales, sales realization and margin obtained per unit (CKM/KM/Tonnes) Electrical cable/Conductor/Wire/Strip for the year ended ______________________

<table>
<thead>
<tr>
<th>Rs. Pre unit.</th>
</tr>
</thead>
</table>

<table>
<thead>
<tr>
<th>Type of cable/wire/strip</th>
<th>I</th>
<th>II</th>
<th>III</th>
<th>IV</th>
</tr>
</thead>
<tbody>
<tr>
<td>(Specify the unit)</td>
<td></td>
<td></td>
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</tr>
</tbody>
</table>

1. Materials
   a. Aluminium
   b. Copper
   c. Other
   d. Total
2. Less credit for scrap/rejection
3. Conversion cost
   a. Variable
   b. Fixed
   c. Total
4. Adjustment for opening & closing WIP
5. Adjustment for cost variance
6. Total cost of production
7. Adjustment for opening/closing stock
8. Selling & Distribution
9. Secondary packing
10. Cost of sale
11. Other exp (Net of misc. income)
12. Total cost cy py
13. Average sales cy py
14. Margin cy py
15. Contribution per unit of key materials cy py

Note:
1. CY-Current Year
2. PY-Previous Year
SCHEDULE II
(See Rule 3)

Proforma I

Name and Address of the Company __________________________________________

Statement showing the allocation of total expenses incurred and incomes received by the company between Electric cable, conductors, wire & stripe and other activities during the year ended __________________________
_______________________________________________________________________________________________

<table>
<thead>
<tr>
<th>Sl. No.</th>
<th>Particulars</th>
<th>Total actual exp/income</th>
<th>Share applicable to cables conductors/ Wires/stripes</th>
<th>Other activities</th>
</tr>
</thead>
<tbody>
<tr>
<td>1.</td>
<td>Raw materials consumed</td>
<td></td>
<td></td>
<td></td>
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<tr>
<td>2.</td>
<td>Insulation material (PVC compound/ Rubber compound/ tapes etc.)</td>
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<td></td>
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<tr>
<td>3.</td>
<td>Packing material (to be specified)</td>
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<td></td>
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<tr>
<td></td>
<td>(a) Total material (1 to 3)</td>
<td></td>
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<tr>
<td>4.</td>
<td>Direct salaries &amp; wages</td>
<td></td>
<td></td>
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<tr>
<td>5.</td>
<td>Utility</td>
<td></td>
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<tr>
<td></td>
<td>(a) Power</td>
<td></td>
<td></td>
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<td></td>
<td>(b) Water</td>
<td></td>
<td></td>
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<td></td>
<td>(c) Others</td>
<td></td>
<td></td>
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<tr>
<td>6.</td>
<td>Stores &amp; Spares</td>
<td></td>
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<tr>
<td>7.</td>
<td>Repairs &amp; maintenance</td>
<td></td>
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<tr>
<td>8.</td>
<td>Other allocated exp</td>
<td></td>
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<tr>
<td></td>
<td>Total (1 to 8)</td>
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<td>9.</td>
<td>Overheads</td>
<td></td>
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<tr>
<td></td>
<td>(a) Admin. Overhead</td>
<td></td>
<td></td>
<td></td>
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<tr>
<td></td>
<td>(b) Works</td>
<td></td>
<td></td>
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<tr>
<td></td>
<td>(c) Head office</td>
<td></td>
<td></td>
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<td>10.</td>
<td>Depreciation</td>
<td></td>
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<tr>
<td></td>
<td><strong>Total Cost:</strong></td>
<td></td>
<td></td>
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<tr>
<td>11.</td>
<td>Adjustment for different (Opening &amp; Closing WIP)</td>
<td></td>
<td></td>
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<tr>
<td>12.</td>
<td>Credit for recoveries</td>
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<tr>
<td>13.</td>
<td>Packing cost</td>
<td></td>
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<td>14.</td>
<td>Stock adjustment for (Opening &amp; Closing Stock)</td>
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<tr>
<td></td>
<td><strong>Total:</strong></td>
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<tr>
<td>15.</td>
<td>Selling &amp; Distribution</td>
<td></td>
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<tr>
<td></td>
<td><strong>Total:</strong></td>
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<tr>
<td>16.</td>
<td>Annual Bonus to employers other than incentive bonus</td>
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<td>17.</td>
<td>Interest charges</td>
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<td>18.</td>
<td>Provision for gratuity</td>
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<tr>
<td>19.</td>
<td>Other income not considered</td>
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<tr>
<td>20.</td>
<td>Other exp not included</td>
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<tr>
<td>21.</td>
<td>Total excluding excise duty</td>
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<td>22.</td>
<td>Deduct export benefit, if any</td>
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<tr>
<td>23.</td>
<td>Net</td>
<td></td>
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<tr>
<td>24.</td>
<td>Net sales realization</td>
<td></td>
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<tr>
<td>25.</td>
<td>Margin</td>
<td></td>
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</tbody>
</table>

Note: All items of income and expenditure in this proforma shall be reconciled with the financial account of the relevant period.

Footnote

The principal rules were published vide GSR 767(E), dated 7th July 1984 and subsequently amended vide
1. GSR 1152, dated 28th September 1984
2. GSR 567, dated 22nd July 1989
3. GSR 327(E), dated 24th March 1993
4. GSR 451(E), dated 3rd August 1998
5. GSR 733(E), dated 28th September 2001