

SIGNATURE	SIGNATURE	SIGNATURE
NAME	NAME	NAME
COST AUDITOR	COMPANY	DIRECTOR
	SECRETARY/DIRECTOR	
MEMBERSHIP NUMBER	MEMBERSHIP/DIN NUMBER	DIN NUMBER
SEAL	STAMP	STAMP
DATE	DATE	DATE

Notes:

- (1) Wherever, there is any significant variation in the current year's figure over the previous year's figure for any item shown under each para of the Annexure to the Cost Audit Report, reasons thereof shall be given by the Cost Auditor.
- (2) Wherever, duration of the current year or the previous year is not 12 (twelve) months, same shall be clearly indicated in the Report.
- (3) The Unit of Measurement (UOM) for each Customs Tariff Act Heading, wherever applicable, shall be the same as provided for in the Customs Tariff Act, 1975 (51 of 1975) corresponding to that Customs Tariff Act Heading.

Appendix-4

Formats for Cost Audit of Infrastructure Projects

Proforma-1 - Infrastructure Project Performance - Overall Summary

	General Details	
A 1	Name & description of the Project	
A 2	Sanction Date of the Project	
A 3	Original Approved Project Cost	
A 4	Revised Approved/Estimat ed Project Cost	
A 5	Date of Reporting	

	Milestone-wise Project Approval Details	Milestone -1	Milestone -2	Milestone -3	Milestone -4	Milestone -n	Tota l
B 1	Approved Project Milestones						
B 2	Brief description of each Milestone						
B 3	Approved Timeline for each Milestone						
B 4	Original Approved Cost for each Milestone						

B 5	Revised Approved/Estimated Cost of each Milestone						
	Project Execution Details						
	Timeline Details						
C 1	Start-time of each Milestone						
C 2	If completed, state end-time of completion of each Milestone						
C 3	In not completed, state its progress						

	in terms of percentage:						
C 4	- At the beginning of the year						
C 5	- As at the Reporting Date						
	Time Overrun Details						
D 1	If completed, state total time overrun of each Milestone in months						
D 2	In not completed, state its time overrun in number of months:						
D 3	- Till the beginning of the year						

D 4	- As at the Reporting Date						
	Cost Details						

E1	If completed, state total cost of completion of each Milestone						
E2	In not completed, state its cost details in terms of actual amount:						
E3	- At the beginning of the year						
E4	- As at the Reporting Date						

	Cost Overrun Details						
F1	If completed, state total cost overrun of each Milestone in amount						
F2	In not completed, state its cost overrun in terms of actual amount:						
F3	- At the beginning of the year						
F4	- As at the Reporting Date						

Proforma -2 - CONSTRUCTION PROJECT-WISE ABRIDGED COST STATEMENT

Sno.	Particulars		
A	GENERAL INFORMATION		
1	Name/Description of the Infrastructure Project		
2	Location of the Project		
3	Original Award date		
4	Scheduled Completion date		
5	Revised Completion date		
6	Estimated Time Overrun (months)		
7	Original Approved Cost (Rs. Crore)		
8	Revised Completion Cost (Rs. Crore)		
9	Estimated Cost Overrun (Rs. Crore)		
B	COST INFORMATION	Year-1	Year-2

		To-date Constructio n Cost	Cost as per Recognize d Revenue	To-date Constructio n Cost	Cost as per Recognize d Revenue
	Percentage Completion to-date				
1	Land Cost				
2	Cost of Construction Materials				
3	Cost of Utilities				
4	Direct Employees/Workers Cost				
5	Design Cost				
6	Sub-Contractor Charges				
7	Other Direct Costs				
8	Depreciation/Amortizatio n				

9	Cost of leasing plant & machinery				
10	Construction/ Development Overheads				
11	Administrative Overheads				
12	Interest & Financing Charges				
13	Cost of Sales (1 to 12)				
14	Todate Billed Revenue				
15	Margin (14 - 13)				

Proforma-3 - Infrastructure Project Performance - Cost Escalation Details

Name & description of the Project:													
Date of Reporting:													
Sn o.	Factors of Cost Escalat ion	UO M	Original Cost Estimates			Revised Cost Estimates			Cost Variation			Reaso ns of Variati on	Suggesti ons to avoid escalatio ns
			Qt y.	Ra te	Co st	Qt y.	Ra te	Co st	Qt y.	Ra te	Co st		
A	Due to escalation in Land Acquisition Costs												
A1													
A2													
	SubTotal (A)												
B	Due to change in Statutory Taxes/Duties (Tax category-wise)												

B1													
B2													

	SubTotal (B)												
C	Due to Exchange Rate Variation (Foreign Currency-wise)												
C1													
C2													
	SubTotal (C)												
D	Due to Price Escalation within the originally approved time cycle (Item-wise)												
D1													
D2													

	SubTotal (D)												
E	Due to Price Escalation owing to the Time Overrun (Item-wise)												
E1													
E2													
	SubTotal (E)												
F	Due to Under Estimation at the Initial Stage (Item-wise)												
F1													
F2													
G	SubTotal (F)												
G1	Due to change in Scope of the Project (Item-wise)												

G2													
	SubTotal (G)												
H	Due to Additions/Deletions on account of other reasons (Item-wise)												
H1													
H2													
	SubTotal (H)												
I	Total Cost Escalation till the Reporting Date												

Note: Add rows under each factor as required for reporting complete details.

Proforma-4 - Infrastructure Project Performance - Time Overrun Details

Name & description of the Project:						
Date of Reporting:						
Sn o.	Factors affecting Time Overrun	Original Scheduled Time to complete the Activity	Actual or Revised Time to complete the Activity	Time over run in Months	Reasons for Time Overrun	Suggestions to avoid Time Overrun
1	Due to delays in Land Acquisition					
2	Due to delay in obtaining forest/environment clearances					
3	Due to delays in getting statutory approvals					
4	Due to delay in getting clearances from local authorities					

5	Due to delay in tie-up of project financing & other financial issues					
6	Due to delay in finalization of detailed engineering					
7	Due to delay in getting technical approvals					
8	Due to delay in tendering, ordering & equipment supply					
9	Due to lack of infrastructure support & linkages					
10	Due to changes in scope of the project					
11	Due to law & order problems					
12	Due to Geological surprises					
13	Due to pre-commissioning teething troubles					
14	Due to contractual issues					
15	Due to non-availability of adequate manpower					

16	Due to Encroachments at site & difficulties in clearing the site					
17	Due to State imposed restrictions owing to various factors					
18	Due to litigations/ Court Cases (NGT)					