

**MINISTRY OF CORPORATE AFFAIRS**

**Notification**

New Delhi dated the 7th December, 2011

G.S.R. 873(E) - 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), and in supersession of the Cost Accounting Records (Fertilizers) Rules, 1993 vide G.S.R. 261(E), dated the 5<sup>th</sup> March, 1993, except as respects things done or omitted to be done before such supersession, the Central Government hereby makes the following rules, namely: -

**1. Short Title and Commencement,** – (1) These rules may be called the Cost Accounting Records (Fertilizer Industry) Rules, 2011.

(2) They shall come into force on the date of their publication in the Official Gazette.

**2. Definitions and Interpretations,** – In these rules, unless otherwise requires,---

- (a) “Act” means the Companies Act, 1956 (1 of 1956);
- (b) “compliance report” means the compliance report duly authenticated and signed by a cost accountant in the specified form of compliance report;
- (c) “Cost Accountant” for the purpose of these rules means a cost accountant as defined in clause (b) of sub-section (1) of section 2 of the Cost and Works Accountants Act, 1959 (23 of 1959) and who is either a permanent employee of the company or holds a valid certificate of practice under sub-section (1) of section 6 and who is deemed to be in practice under sub-section (2) of section 2 of that Act and includes a firm of cost accountants;
- (d) “Cost Accounting Standards” means the standards of cost accounting, issued by the Institute;
- (e) “cost records” means books of account relating to utilisation of materials, labour and other items of cost as applicable to the production, processing, manufacturing or mining activities of the company;
- (f) “fertilizer activities” means production, processing, manufacturing or mining of any type of fertilizers whether nitrogenous, phosphatic, potassic or complex (organic, inorganic or mixed) and includes all types of fertilizers as defined in clause (h) of section 2 of the Fertilizer (Control) Order, 1985 made under section 3 of the Essential Commodities Act, 1955 (10 of 1955) or included under Chapter 31 of the Central Excise Tariff Act, 1985 (5 of 1986), and further includes the intermediate products and articles or allied products or activities thereof;
- (g) “Form-A” means the form specified in these rules for filing compliance report and other documents with the Central Government in the electronic mode;
- (h) “Form-B” means the form of the compliance report and includes Annexure to the compliance report;
- (i) “Generally Accepted Cost Accounting Principles” means the principles of cost accounting issued by the Institute;
- (j) “Institute” means the Institute of Cost and Works Accountants of India constituted under the Cost and Works Accountants Act, 1959 (23 of 1959);

- (k) “product” means any tangible or intangible good, material, substance, article, idea, know-how, method, information, object, service, etc. that is the result of human, mechanical, industrial, chemical, or natural act, process, procedure, function, operation, technique, or treatment and is intended for use, consumption, sale, transport, store, delivery or disposal;
- (l) “product group” in relation to tangible products means a group of homogenous and alike products, produced from same raw materials and by using similar or same production process, having similar physical or chemical characteristics and common unit of measurement, and having same or similar usage or application; and in relation to intangible products means a group of homogenous and alike products or services, produced by using similar or same process or inputs, having similar characteristics and common unit of measurement, and having same or similar usage or application;
- (m) “turnover” means total turnover made by the company from the sale or supply of all products or services during the financial year and it includes any turnover from job work or loan license operations and the subsidies or grants or incentives received but does not include any non-operational income;
- (n) all other words and expressions used in these rules but not defined, and defined in the Act and rules made under clause (d) of sub-section (1) of section 209 of the Act shall have the same meanings as assigned to them in the Act or rules, as the case may be.

3. **Application,** – These rules shall apply to every company, including a foreign company as defined under section 591 of the Act, which is engaged in the production, processing, manufacturing, or mining of fertilizer activities and wherein, the aggregate value of net worth as on the last date of the immediately preceding financial year exceeds five crores of rupees; or wherein the aggregate value of the turnover made by the company from sale or supply of all products or activities during the immediately preceding financial year exceeds twenty crores of rupees; or wherein the company’s equity or debt securities are listed or are in the process of listing on any stock exchange, whether in India or outside India:

*Provided that these rules shall not apply to a body corporate governed by any special Act.*

4. **Maintenance of records,** – 1) Every company to which these rules apply, including all units and branches thereof shall, in respect of each of its financial year commencing on or after the date of this notification, keep cost records and the books of account so maintained shall contain, inter-alia, the particulars specified in Proformae A to G mentioned in the Schedule annexed to these rules.
- 2) The cost records referred to in sub-rule (1) shall be kept on regular basis in such manner so as to make it possible to calculate per unit cost of production or cost of operations, cost of sales and margin for each of its products and activities for every financial year on monthly or quarterly or half-yearly or annual basis.
  - 3) The cost records shall be maintained in accordance with the generally accepted cost accounting principles and cost accounting standards issued by the Institute; to the extent these are found to be relevant and applicable and the variations, if any, shall be clearly indicated and explained.
  - 4) The cost records shall be maintained in such manner so 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 utilization of resources and these records shall also provide necessary data which is required to be furnished under these rules.
  - 5) All such cost records and cost statements, maintained under these rules shall be reconciled with the audited financial statements for the financial year specifically indicating expenses or incomes not considered in the cost records or statements so as to ensure accuracy and to reconcile the profit of all

product groups with the overall profit of the company and the variations, if any, shall be clearly indicated and explained.

- 6) All such cost records, cost statements and reconciliation statements, maintained under these rules, relating to a period of not less than eight financial years immediately preceding a financial year or where the company had been in existence for a period less than eight years, in respect of all the preceding years shall be kept in good order.
- 7) Every person, referred to in sub-section (6) and (7) of section 209 of the Companies Act, 1956 (1 of 1956), shall take all reasonable steps to secure compliance by the company with the provisions 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.
5. **Form of the Compliance Report,** – Every company to which these rules apply shall submit a compliance report, in respect of each of its financial year commencing on or after the date of this notification, duly certified by a Cost Accountant, along with the Annexure to the Central Government, in the specified form.
6. **Time limit for submission of Compliance Report,** – Every company shall submit the compliance report referred to in rule 5 to the Central Government within a period of one hundred and eighty days from the close of the company's financial year to which the compliance report relates.
7. **Authentication of Annexure to the Compliance Report,** – The Annexure to the compliance report shall be approved by the Board of Directors and certified by the Cost Accountant before submitting the same to the Central Government by the company.
8. **Penalties,** – (1) If default is made by the Cost Accountant in complying with the provisions of these rules, he shall be punishable with fine, which may extend to five thousand rupees.  
(2) For contravention of these rules, -
  - (a) the company shall be punishable as provided under sub-section (2) of section 642 of the Act; and
  - (b) every officer thereof who is in default, including the persons referred to in sub-section (6) of section 209 of the Act, shall be punishable as provided under sub-sections (5) and (7) of section 209 of Companies Act, 1956 (1 of 1956).
9. **Savings,** – The supersession of the Cost Accounting Records (Fertilizers) Rules, 1993, shall not in any way affect-
  - (a) any right, obligation or liabilities acquired, accrued or incurred thereunder;
  - (b) any penalty, forfeiture or punishment incurred in respect of any contravention committed thereunder; and
  - (c) any investigation, legal proceeding or remedy in respect of any such right, privilege, obligation, liability, penalty, forfeiture or punishment as aforesaid, and; any such investigation, legal proceeding or remedy may be instituted, continued or enforced and any such penalty, forfeiture or punishment may be imposed as if those rules had not been superseded.

<b>FORM-A</b>	<b>Form for filing Compliance Report and other documents with the Central Government</b>
<b>[Pursuant to section 209(1)(d), 600(3)(b) of the Companies Act, 1956 and rule 2 of the Cost Accounting Records (Fertilizer Industry) Rules, 2011]</b>	

**PART I - GENERAL INFORMATION**

**Note: All fields marked in \* are to be mandatorily filled.**

1 (a) \*Corporate identity number (CIN) or foreign company registration number of the company  **Pre-Fill**

(b) Global location number (GLN) of company

2 (a) \*Name of the company

(b) \*Address of the registered office or of the principal place of business in India of the company

(c) \*E-mail Address of the company

3 (a) \*Financial year covered by the compliance report

From  (DD/MM/YYYY)

To  (DD/MM/YYYY)

(b) \*Date of Board of directors' meeting in which annexure to the compliance report was approved  (DD/MM/YYYY)

**4. Details of the cost accountant**

(a) \*Category of the cost accountant  Individual  Cost accountant's firm

(b) In case of individual, whether the cost accountant is in permanent employment of the company or in practice  In Employment  In Practice

(c) \*Name of the cost accountant or the cost accountant's firm who has certified the cost records of the company

(d) \*Income tax permanent account number of the cost accountant or the cost accountant's firm

(e) \*Membership number of cost accountant or cost accountant's firm's registration number

(f) Address of the cost accountant or cost accountant's firm

(i) Line I

Line II

(ii) City

(iii) State

(iv) Country

(v) Pin Code

(g) \*E-mail ID of the cost accountant or cost accountant's firm

**5. \*Quantitative Information**

Sno.	Name of the Product or Service Group	Unit	Annual Production (Quantity)	Net Sales	
				(Quantity)	(Value in Rupees)
A	Produced or Manufactured Product Groups				
	1.				
	2.				
	3. etc.				
B	Services Groups				
	1.				
	2.				
	3. etc.				
C	Trading Activities (Product Group-wise)				
	1.				
	2.				
	3. etc.				
D	Other Income				
Total Income as per Financial Accounts					
<b>PART-II</b>					

**Attachments:**

- 1 Compliance report as per the Cost Accounting Records (Fertilizer Industry) Rules, 2011
- 2 Optional attachments(s) – if any

<b>Attach</b>
<b>Attach</b>

List of attachments

**Remove attachment**

**Verification:**

To the best of my knowledge and belief, the information given in this form and its attachments is correct and complete.

I have been authorised by the Board of directors' resolution number  dated  (DD/MM/YYYY)

to sign and submit this form.

I am authorised to sign and submit this form.

**To be digitally signed by:**

Managing Director or director or manager or secretary (in case of an Indian company)  
or an authorised representative (in case of a foreign company)

Digital  
Signatures

\*Designation

\*Director identification number of the director or Managing Director; or Income-tax PAN of the manager or of authorised representative; or Membership number, if applicable or income-tax PAN of the secretary (secretary of a company who is not a member of ICSI may quote his/her income-tax PAN)

Director of the company

Digital  
Signatures

Director identification number of the director

  

Modify

Check Form

Pre-scrutiny

Submit

**This e-form has been taken on file maintained by the Central Government through electronic mode and on the basis of statement of correctness given by the filing company**

**FORM-B**

**FORM OF COMPLIANCE REPORT**

[See rule 2, and rule 5]

I or We ..... being in permanent employment of the company or in practice, and having been appointed as cost accountant under Rule 5 of the Cost Accounting Records (Fertilizer Industry) Rules, 2011 of ..... (*mention name of the company*) having its registered office at ..... (*mention registered office address of the company*) (hereinafter referred to as the company), have examined the books of account prescribed under clause (d) of sub-section (1) of section 209 of the said Act, and other relevant records for the period/year ..... (*mention the financial year*) and certify as under:

- 1 I or We have or have not obtained all the information and explanations, which to the best of my or our knowledge and belief were necessary for the purpose of this compliance report.
- 2 In my or our opinion, proper cost records, as per the Cost Accounting Records (Fertilizer Industry) Rules, 2011 prescribed under clause (d) of sub-section (1) of section 209 of the Companies Act, 1956, have or have not been maintained by the company so as to give a true and fair view of the cost of production or operation, cost of sales and margin of all the products and activities of the company.
- 3 Detailed unit-wise and product or activity-wise cost statements and schedules thereto in respect of the product groups or activities are or are not kept in the company.
- 4 In my or our opinion, the said books and records give or do not give the information required by the Companies Act, 1956 in the manner so required.
- 5 In my or our opinion, the said books and records are or are not in conformity with the generally accepted cost accounting principles and cost accounting standards issued by The Institute of Cost and Works Accountants of India, to the extent these are found to be relevant and applicable.

Dated: this \_\_\_\_ day of \_\_\_\_\_ 20\_\_ at \_\_\_\_\_ (*mention name of place of signing this report*)

SIGNATURE AND SEAL OF THE COST ACCOUNTANT (S)

MEMBERSHIP NUMBER (S)

**NOTES:**

- (i) Delete words not applicable.
- (ii) If as a result of the examination of the books of account, the cost accountant desires to point out any material deficiency or give a qualified report, he shall indicate the same against the relevant para.
- (iii) Briefly give your observations and suggestions, if any, relevant to the maintenance of cost accounting records by the company.
- (iv) Cost accountant may use separate sheet(s) for (ii) and (iii) above, if required.

**ANNEXURE TO THE COMPLIANCE REPORT**

[See rule 2 and rule 5]

**1. GENERAL:**

- a) Name of the company:
- b) Registered office address:
- c) Financial year to which the Compliance Report relates.

**2. QUANTITATIVE INFORMATION:**

Sno.	Name of the Product or Service Group	Unit	Annual Production (Qty.)	Net Sales	
				(Qty.)	(Value in Rupees)
<b>A</b>	<b>Produced or Manufactured Product Groups</b>				
	1.				
	2.				
	3. etc.				
<b>B</b>	<b>Services Groups</b>				
	1.				
	2.				
	3. etc.				
<b>C</b>	<b>Trading Activities (Product Group-wise)</b>				
	1.				
	2.				
	3. etc.				
<b>D</b>	<b>Other Income</b>				
<b>Total Income as per Financial Accounts</b>					

**3. RECONCILIATION STATEMENT:**

<b>Net Margin (Profit or Loss) as per Cost Accounts</b>	<b>(In Rupees)</b>
A. From Produced or Manufactured Product Groups	
B. From Services Groups	
C. From Trading Activities	
<b>Total as per Cost Accounts</b>	
Add: Incomes not considered in Cost Accounts (if any)	
Less: Expenses not considered in Cost Accounts (if any)	
Add/Less: Difference in Stock Valuation	
<b>Profit or (Loss) as per Financial Accounts</b>	

**NOTES:**

- i. For produced or manufactured product groups, use the nomenclature as used in the Central Excise Act or Rules, as applicable.
- ii. For services groups, use the nomenclature as used in the Finance Act or Central Service Tax Rules, as applicable.

SIGNATURE  
NAME  
COST ACCOUNTANT (S)  
MEMBERSHIP NUMBER (S)  
SEAL  
DATE



**"SCHEDULE"**  
[See rule 4]

**PROFORMA 'A'**

**Statement showing cost of Utilities like Water or Power etc.**

Name of the Company	
Name and address of the Factory or Unit	
Name of the Utility	
For the Period/Year	

**A Quantitative Information**

Sno.	Particulars	Unit	Current year	Previous year
1	Installed Capacity			
2	Quantity Produced			
3	Capacity Utilization (%)			
4	Quantity Re-circulated			
5	Quantity Purchased, if any			
6	Self Consumption including Losses (to be specified)			
7	Net Units Available			

**B. Cost Information:**

Sno.	Particulars	Quantity	Rate Rs. per Unit	Amount Rs.	Cost per Unit (Rs.)	
					Current Year	Previous Year
1	Materials Consumed (specify) a) Indigenous b) Imported c) Self Manufactured or Produced					
2.	Process Materials/ Chemicals (specify)					
3.	Utilities (specify)					
4.	Direct Employees Cost					
5.	Direct Expenses (specify)					
6.	Consumable Stores and Spares					
7.	Repairs and Maintenance					
8.	Depreciation					
9.	Lease Rent, if any					
10.	Other Overheads					
11.	Sub-total (1 to10)					
12.	Less: Credit, if any					
13.	<b>Total cost (12-13)</b>					
	<b>Apportionment: (cost centre-wise)</b>					
	1. Cost Centre 1					
	2. Cost Centre 2					
	3. Cost Centre 3					
	<b>Total</b>					

**PROFORMA 'B'**  
**Statement showing the Cost of Production and Cost of Sales**

Name of the Company	
Name and address of the Factory/Unit	
Name of the Intermediate Product/Product	
For the Period/Year	

**A. Quantitative Information:**

Sno.	Particulars	(Unit: MT)	
		Current Year	Previous Year
1.	(i) Installed capacity (ii) Capacity enhanced during the year by leasing arrangement etc.		
2.	Actual Production: (i) Self Manufactured (ii) Third parties on job work, if any (iii) Loan License, if any		
3.	Capacity Utilization		
4.	Major Outputs (specify) a) b) c) etc		
5.	By Products (Specify)		
6.	Yield percentage (outputs/inputs)		
4.	Quantity used for Captive Consumption		
5.	Quantity transferred for: (a) Domestic Sale (b) Export Sale (c) Others (specify)		
6..	Opening Stock (Finished Goods)		
7.	Closing Stock (Finished Goods) (6+2-4-5)		

**B. Cost Information:**

Sno.	Particulars	Quantity Units	Rate Rs. per Unit	Amount Rs.	Cost per MT (Rupees)	
					Current Year	Previous Year
1.	Materials Consumed (specify details)					
	a) Indigenous					
	b) Imported					
	c) Self manufactured or produced					
	d) Sub total					
2.	Process Materials/Chemicals (specify)					
3.	Utilities(specify)					
4.	Direct Employees Cost					
5.	Direct Expenses					
6.	Consumable Stores and Spares					
7.	Repairs and Maintenance (a) Building (b) Plant and Machinery (c) Others, if any					
8.	Quality Control Expenses					

Sno.	Particulars	Quantity Units	Rate Rs. per Unit	Amount Rs.	Cost per MT (Rupees)	
					Current Year	Previous Year
9.	Research and Development					
10.	Technical Assistance and Know-how Fee or Royalty, if any					
11.	Depreciation or Amortization					
12.	Other Production Overheads					
13.	Total (1 to 12)					
14.	Add: Opening Stock-in-Process Less: Closing Stock-in-Process					
15.	Less: Credits (from wastages and By-Products) or Recoveries, if any (specify item wise)					
16.	Primary Packing Cost a) Materials b) Others (specify)					
17	Cost of Production (a) Packed Quantity (b) Naked or Bulk Quantity					
18.	Add: Opening Stock – Finished Goods Less: Closing Stock – Finished Goods					
19.	Other Adjustments, if any					
20.	Finished Goods Purchased, if any					
21.	Total Cost of Production (17 to 20)					
22.	Quantity and Cost Transferred: (i) Captive Consumption (ii) Sales (iii) Others, if any					
23.	Administrative Overheads (a) Employee cost (b) Others (c) Total					
24.	Secondary Packing Cost (a) Packing Material (specify) (b) Others (c) Total					
25.	Selling and Distribution Overheads (a) Employee Cost (b) Freight and Transport Charges (c) Commission to Selling Agents (d) Royalty on Sales, if any (e) Warranty Expenses (f) After adjusting income from chargeable services (g) Others (h) Total (a) to (g)					
26.	Interest and Financing Charges i. Interest on working capital ii. Others iii. Sub-Total					

Sno.	Particulars	Quantity Units	Rate Rs. per Unit	Amount Rs.	Cost per MT (Rupees)	
					Current Year	Previous Year
27.	Cost of Sales (excluding Excise duty) of Packed Quantity Sold (22 (ii)to26)					
28	Sales Realisation					
29	Less Excise Duty and Other Statutory Levies					
30	Net Sales Realization (28-29)					
31	Margin (30-27)					
32.	Sales Realization from Customers (a) Sales Price (b) Less Dealer's margin (c) Net					
33	Retention price as fixed by the Government (specify the period for which relevant)					
34	Product Subsidy from Government					
35	Freight or any other reimbursement					
36	Total Realization (33+34+35)					
37	Margin (36-32)					

**PROFORMA 'C'**

**Statement showing Element wise Unit cost of Production**

Name of the Company	
Name and address of the Unit	
For the Period/Year	

Sno	Particulars	Quantity Unit	Utilities or Off-sites or Intermediates or Finished Products													
			Process Water		DM Water		Steam		Captive Power Plant		Others (specify)	Ammonia		Urea		NPK Etc
			Qty	Rs/MT	Qty	Rs/MT	Qty	Rs/MT	Qty	Rs/MT		Qty	Rs/MT	Qty	Rs/MT	
	<b>Production (Qty)</b>															
1	Purchases															
2	Raw Materials Consumed															
3	Power															
4	Duty on Power Produced															
5	Fuel															
6	Water															
7a.	Packing Material - Bags															
7b.	Packing Material -Thread															
8.	<b>Sub Total</b>															
9	Salaries and Wages-															
10	Employee Welfare Overheads															
11	Contract Labour															
12	Chemicals and Stores															
13	Catalyst															
14	Repairs and Maintenance															
15.	Factory Overheads															
16	Administrative Overheads															
17	Insurance (excl Loss of Profit Policy Premium)															
18	Insurance (Loss of Profit Policy Premium)															

Sno	Particulars	Quantity Unit	Utilities or Off-sites or Intermediates or Finished Products													
			Process Water		DM Water		Steam		Captive Power Plant		Others (specify)	Ammonia		Urea		NPK Etc
			Qty	Rs/MT	Qty	Rs/MT	Qty	Rs/MT	Qty	Rs/MT		Qty	Rs/MT	Qty	Rs/MT	
19	Depreciation															
20	<b>Marketing Expense</b>															
20.1	Promotion and Publicity Expense															
20.2	Warehousing expense															
20.3	Handling Expense															
20.4	Marketing office expenses															
20.5	Freight															
21	<b>Total Marketing Expenses</b>															
22	Any other expenses not included in Cost															
23	Any other Income not included in Cost															
24	Interest															
25	Less Income															
26	Total Cost of Sales															

**PROFORMA 'D'**

**Statement showing Process wise Unit Cost of Production**

Name of the Company	
Name and address of the Unit	
For the Period/Year	

Sno.	Particulars	Quantity Unit	Utilities or Offsites or Intermediates or Finished Products												Rs/MT	
			Process Water	DM Water		Steam		Captive Power Plant		Others (specify)	Ammonia		Urea		NPK Etc	
			Rs/MT	Qty	Rs/MT	Qty	Rs/MT	Qty	Rs/MT		Qty	Rs/MT	Qty	Rs/MT		
	<b>Production (Qty)</b>															
1	Purchases															
2	Raw Materials Consumed															
3	Power															
4	Duty on Power Produced															
5	Fuel															
6	Water															
7	Packing Material - Bags															
	Packing Material -Thread															
8	Utilities or Intermediates (specify)															
	a) Process Water															
	b) DM Water															
	c) Steam															
	d) Captive Power Plant															
	e) Others (specify)															
	f) Sub Total															
9	Salaries and Wages-															
10	Employee Welfare Overheads															
11	Contract Labour															
12	Chemicals and Stores															
13	Catalyst															

Rs/MT															
Sno.	Particulars	Quantity Unit	Utilities or Offsites or Intermediates or Finished Products												
			Process Water	DM Water		Steam		Captive Power Plant		Others (specify)	Ammonia		Urea		NPK Etc
			Rs/MT	Qty	Rs/MT	Qty	Rs/MT	Qty	Rs/MT		Qty	Rs/MT	Qty	Rs/MT	
14	Repairs and Maintenance														
15	Factory Overheads														
16	Administrative Overheads														
17	Insurance (excl Loss of Profit Policy Premium)														
18	Insurance (Loss of Profit Policy Premium)														
19	Depreciation														
20	<b>Marketing Expense</b>														
20.1	Promotion and Publicity Expense														
20.2	Warehousing Expense														
20.3	Handling Expense														
20.4	Marketing Office Expenses														
20.5	Freight														
	<b>Total</b>														
21	Any other expenses not included in Cost														
22	Any other Income not included in Cost														
23	Interest														
24	Less Income														
25	Total Cost of sales														



**PROFORMA 'E'**

**Statement showing Activity wise allocation of Assets and Liabilities of the Company**

Name of the Company	
Name and address of the Unit	
As at	

Sno.	Particulars	Total as per Annual Accounts for the company as whole	Total as per Annual Accounts of Fertilizer unit only	Allocation of Head office share to the Fertilizer Unit	Allocation of Marketing office share to the Fertilizer Unit	Total for Fertilizer Unit (incl. Fertilizer Plus Non Fertilizer Activity)	Direct Allocation to Fertilizer Activity of the Unit						Direct Allocation to Non Fertilizer Activity of the Unit	Basis of Allocation	Total allocated for each Finished Product-wise (Direct Plus Indirect) Product 1 Product 2
							Utilities/ offsites/ intermediates					Final Product			
							Process Water	DM Water	Steam	Captive Power Plant	Others (specify)	Ammonia			
1	Share Capital (specify Equity, Preference Share etc separately)														
2	Reserves and Surplus (specify)														
	<b>Total Net worth</b>														
3	Borrowings														
	Long Term Loans														
	Short Term Loans														
	Cash Credit														
	Inter Activity Transfer														
	<b>Total Borrowings</b>														
	<b>Total Capital Employed</b>														
4	Gross Fixed Assets@														
	Less: Accumulated Depreciation@														
	<b>Net Fixed Assets@</b>														
5	Capital Work in Progress														

Sno.	Particulars	Total as per Annual Accounts for the company as whole	Total as per Annual Accounts of Fertilizer unit only	Allocation of Head office share to the Fertilizer Unit	Allocation of Marketing office share to the Fertilizer Unit	Total for Fertilizer Unit (incl. Fertilizer Plus Non Fertilizer Activity)	Direct Allocation to Fertilizer Activity of the Unit						Direct Allocation to Non Fertilizer Activity of the Unit	Basis of Allocation	Total allocated for each Finished Product-wise (Direct Plus Indirect) Product 1 Product 2
							Utilities/ offsites/ intermediates					Final Product			
							Process Water	DM Water	Steam	Captive Power Plant	Others (specify)	Ammonia			
6	<b>Investments</b>														
	Relating to Business														
	Not Relating to Business														
7	Current Assets														
	Current Liabilities														
	<b>Net Working Capital</b>														
8	Misc. Expenditure														
	Profit and Loss Account														
	Deferred Revenue Expenditure														
9	Preliminary Project Activity														
	<b>Total Capital Employed</b>														
	<b>NOTES:</b>														
	1. @Excluding Impact of Revaluation of Assets, if any and show the same separately.														
	2. Basis of Allocation should be given in detail for each item with calculation. In case of need calculation steps may be explained with note in separate sheet.														

**PROFORMA 'F'**

**Statement showing Allocation and Apportionment of Total Expenses and Income of the Company**

Name of the Company	
Name and address of the Unit	
For the Period/Year	

Sno.	Particulars	Total as per Annual Accounts for company as whole	Total as per Annual Accounts of Fertilizer unit only	Allocation of Head office share to the Fertilizer Unit	Allocation of Marketing office share to the Fertilizer Unit	Total for Fertilizer Unit (incl. Fertilizer Plus Non Fertilizer Activity)	Direct Allocation to Fertilizer Activity of the Unit								Direct Allocation to Non Fertilizer Activity of the Unit	Basis of Allocation
							Utilities/ offsites/ intermediates					Final Product				
							Process Water	DM Water	Steam	Captive Power Plant	Others (specify)	Ammonia	Urea	NPK Etc (specify product wise)		
	<b>INCOME</b>															
1	Sale															
2	Subsidy															
3	Other Income															
	<b>Total Income</b>															
	<b>EXPENSES</b>															
1	Purchases															
2	Raw Materials Consumed															
3	Power															
4	Duty on Power Produced															
5	Fuel															
6	Water															
7a.	Packing Material - Bags															
7b.	Packing Material -Thread															
	<b>Sub Total</b>															
8	Salaries and Wages															
9	Employee Welfare Overheads															

Sno.	Particulars	Total as per Annual Accounts for company as whole	Total as per Annual Accounts of Fertilizer unit only	Allocation of Head office share to the Fertilizer Unit	Allocation of Marketing office share to the Fertilizer Unit	Total for Fertilizer Unit (incl. Fertilizer Plus Non Fertilizer Activity)	Direct Allocation to Fertilizer Activity of the Unit								Direct Allocation to Non Fertilizer Activity of the Unit	Basis of Allocation
							Utilities/ offsites/ intermediates						Final Product			
							Process Water	DM Water	Steam	Captive Power Plant	Others (specify)	Ammonia	Urea	NPK Etc (specify product wise)		
10	Contract Labour															
11	Chemicals and Stores															
12	Catalyst															
13	Repairs and Maintenance															
14	Factory Overheads															
15	Administrative Overheads															
16	Insurance (excl Loss of Profit Policy Premium)															
17	Insurance (Loss of Profit Policy Premium)															
18	Add: Opening Stock-in-Process Less: Closing Stock-in-Process															
	Add: Opening Stock- Finished Goods Less: Closing Stock- Finished Goods															
19	Depreciation															
20	<b>Marketing Expenses</b>															
a.	Promotion and Publicity Expense															
b.	Warehousing Expense															
c.	Handling Expense															
d.	Marketing Office Expenses															
e.	Freight															
	<b>Total Marketing Expenses</b>															
21	Any other expenses not included in Cost															
22	Any other Income not included in Cost															

Sno.	Particulars	Total as per Annual Accounts for company as whole	Total as per Annual Accounts of Fertilizer unit only	Allocation of Head office share to the Fertilizer Unit	Allocation of Marketing office share to the Fertilizer Unit	Total for Fertilizer Unit (incl. Fertilizer Plus Non Fertilizer Activity)	Direct Allocation to Fertilizer Activity of the Unit							Direct Allocation to Non Fertilizer Activity of the Unit	Basis of Allocation
							Utilities/ offsites/ intermediates					Final Product			
							Process Water	DM Water	Steam	Captive Power Plant	Others (specify)	Ammonia	Urea		
23	<b>Gross Profit</b>														
24	Interest														
25	Pre- tax Profit														
26	Provision for Taxation														
27	<b>Post Tax Profit</b>														
	<b>Profitability Ratios</b>														
28	Gross Profit to Total Income %														
29	Pre-tax Profit to Net Worth %														
30	Post tax Profit to Net Worth %														
31	Pre-tax Profit to Capital Employed %														

**PROFORMA 'G'**  
**Statement of Profit Reconciliation (for the company as a whole)**

Name of the Company	
For the Period/Year	

Sno.	Particulars	Current Year (Rs)	Previous Year (Rs)
1	Profit or Loss as per Cost Accounting Records a) For the Product Groups covered under these Rules b) For all other Product Groups		
2	Add: Incomes not considered in cost accounts: (a) Specify (b) (c) (d)		
3	Less: Expenses not considered in cost accounts: (a) Specify (b) (c) (d)		
4	Add: Overvaluation of Closing Stock in Financial Accounts		
5	Add: Undervaluation of Opening Stock in Financial Accounts		
6	Less: Undervaluation of Closing Stock in Financial Accounts		
7	Less: Overvaluation of Opening Stock in Financial Accounts		
8	Adjustments for others, if any (specify		
9	Profit or Loss as per Financial Accounts		

**NOTES:**

1. Separate cost statement shall be prepared for each utility, activity, sub-activity, inter-unit, and inter-company transfers relating to each type or category of process material, intermediate, or final product produced in the prescribed proforma. In case process materials, intermediates or final products got processed through outside agency on job charges basis or on loan licence basis, separate cost statement shall be prepared in the prescribed proforma indicating job processing charges separately.
2. Separate proforma shall be prepared for the quantity produced for sale within the country and the quantity produced for export sale. Expenses incurred on export and the incentive earned thereon shall be indicated in the proforma applicable for the quantity produced for export sale.
3. In case the company follows a pre-determined or standard costing system, the cost statement shall reflect figures at actual after adjustment of variations, if any. Reasons for variations between standards and actual shall be clearly recorded.
4. In case, a joint-product is sold without further processing, details in regard to quantities sold, cost of sales and average sales realization etc. shall be indicated in the appropriate statement. If these are further processed, separate cost statement shall be prepared. The basis on which cost is apportioned to joint-products shall be indicated in the proforma.
5. Basis of valuation of by-products, rejects, scrap etc. for credit to the process/product should be indicated in the cost records.
6. Yield percentage to be given separately for each main output with respect to main inputs.
7. Supplementary cost sheets should be attached showing the actual rates of the cost of inputs in case they are different for such quantity which has been used for non fertilizer/ non agriculture use.
8. All items of income and expenditures in the Proforma shall be reconciled with the financial account for the relevant period.
9. The items of cost shown in the Proforma are indicative and the same should be reflected keeping in mind the materiality of the item of cost in the product

[F. No. 52/7/CAB-2011]

B.B.GOYAL  
Adviser (Cost)