

[TO BE PUBLISHED IN THE GAZETTE OF INDIA, EXTRAORDINARY, PART-II,
SECTION-3, SUB-SECTION (i)]

MINISTRY OF CORPORATE AFFAIRS

Notification

New Delhi dated the 7th, Dec, 2011

G.S.R. 871 (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 (Electricity Industry) Rules, 2001 vide G.S.R. 913(E), dated the 21st December, 2001, 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 (Electricity 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) “electricity activities” means any act, process, procedure, function, operation, technique, treatment or method employed in relation to generation of electricity from any source of energy, and includes transformation,

transmission, distribution, or supply of electricity by any mode, or medium, and further includes intermediate and allied 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, or manufacturing of electricity 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 H 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 1st day of April, 2011, 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 (Electricity Industry) Rules, 2001, 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.

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

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				
	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					
PART-II					

Attachments:

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

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 (Electricity 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 (Electricity 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 & 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)
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					

3. RECONCILIATION STATEMENT:

Net Margin (Profit or Loss) as per Cost Accounts	(In Rupees)
A. From Produced or Manufactured Product Groups	
B. From Services Groups	
C. From Trading Activities	
Total as per Cost Accounts	
Add: Incomes not considered in Cost Accounts (if any)	

Less: Expenses not considered in Cost Accounts (if any)	
Add/Less: Difference in Stock Valuation	
Profit or (Loss) as per Financial Accounts	

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 the cost of utilities like water collection, water treatment, ash handling plant, effluent treatment, etc

Name of the Company	
Name and address of the Plant	
Name of the Utility	
For the period	

I Quantitative Information

Sno.	Particulars	Unit	Current Year	Previous Year
A1	Installed capacity			
2	Quantity produced			
3	Capacity utilization %			
4	Quantity re-circulated			
5	Quantity purchased, if any			
6	Self-consumption including other losses (to be specified)			
7	Net units consumed			
B1	Gross fixed assets at the end of the year /period	Rs./Lakh		
2	Net fixed assets at the end of the year/period	Rs./Lakh		
3	Date of commissioning			

II Cost Information:

Sno.	Particulars	Quantity	Rate (Rs. per unit)	Amount (Rupees)	Cost per unit (Rupees)	
					Current Year	Previous Year
1	Materials consumed (specify details)					
	a) Indigenous purchased					
	b) Imported					
	d) Self manufactured/produced					
2	Utilities (specify)					
3	Direct Employees Cost					
4	Direct Expenses					
5	Consumable Stores and Spares					
6	Repairs and Maintenance					
7	Depreciation					
8	Other Overheads					
9	Total					
10	Less: Credits, if Any					
11	Net total					
	Apportioned to cost centre or activity :	Basis	Qty	Amount		
	i.					
	ii.					
	iii.					
	iv. etc.					

PROFORMA 'B'

Statement showing the cost of procurement of coal, lignite, gas, naphtha, fuel oil, bagasse or any other primary or secondary conventional or non-conventional fuel

Name of the Company	
Name and address of the Plant	
Name/Type of Fuel	
For the period	

Sno.	Particulars	Quantity	Rate Rs. per Unit	Amount Rs.	Cost per unit (Rupees)	
					Current Year	Previous Year
A1	Purchase : (a) Total purchased (b) Less: deduction for driage, loss in					

Sno.	Particulars	Quantity	Rate Rs. per Unit	Amount Rs.	Cost per unit (Rupees)	
					Current Year	Previous Year
	transit etc. (c) Net weight of receipt at the gate					
2	Other Incidental Charges : (a) Commission or brokerage paid (b) Loading and unloading (c) Taxes and levies (d) Transportation charges (e) Others, if any (specify) (f) Sub total					
3	Total 1(c) + 2(f)					
B	Fuel procured from own or leased land or companies					
1	Opening balance in the land or companies					
2	Procurement during the year and the related expenses : (a) Royalty (b) Storage (c) Expenses at collection centres (specify) (d) Share of land development expenses, if any (e) Sub total					
3	Less : Expenses for Driage, Burning, Pilferage etc.					
4	Less : Closing Stock					
5	Net quantity transferable to factory gate					
6	Other incidental charges : (a) Loading and unloading (b) Transportation charges (c) Others, if any (specify) (d) Sub total					
7	Total quantity or cost at the factory gate (5+6)					
C	Total (A3+B7)					
D	Cost of issues from storage :					
1	Opening Stock at Storage					
2	Transferred from gate (item C above)					
3	Sub total (1+2)					
4	Less : Deduction for Driage and other losses at storage					
5	Less : Closing Stock					
6	Cost of net quantity transferred to Proforma 'C'					

PROFORMA 'C'

Statement showing the Cost of generation of Power (Thermal or Hydroelectric or Gas

Turbine or Atomic or Wind or Solar, etc.)

Name of the Company	
Name and Address of the Generating Unit	
Type of Generation	
For the Period/Year	

I Quantitative Information:

Sno.	Particulars	Unit	Current Year	Previous Year
A1	Installed Capacity			
2	Minimum power to be purchased under PPA			
3	Planned Outage			
4	Forced Outage			
5	Plant Availability			
6	Loss due to backing down			
7	Reserve Outage			
8	Partial Unavailability Factor			
9	Power Generated			
10	Plant Load Factor			
11	Auxiliary Power Consumption			
12	Free supply, if any, to employee and office			
13	Net Power Generated			
14	Add Power Purchased, if any			
15	Power Available for Transmission			
16	Station Heat Rate (Kcal or KWH)			
B1	Gross Fixed Assets at the end of the year/period	Rs. Lakhs		
2	Net Fixed Assets at the end of the year/period	Rs. Lakhs		
3	Date of Commissioning			

II Cost Information

Sno.	Particulars	Quantity and calorific value of the fuel used	Rate Rs. per Unit	Amount Rs.	Cost per unit (Rs./KWH)	
					Current Year	Previous Year
1	Material/Fuel cost: <u>IMPORTED</u> (a) Coal (b) Lignite (c) Naphtha or Oil (d) Gas (e) Bagasse (f) Others (specify) <u>INDIGENOUS</u> (a) Coal (b) Lignite (c) Naphtha / Oil (d) Gas (e) Bagasse (f) Others (specify) Total Material or Fuel cost					

Sno.	Particulars	Quantity and calorific value of the fuel used	Rate Rs. per Unit	Amount Rs.	Cost per unit (Rs./KWH)	
					Current Year	Previous Year
2	Utilities, (specify)					
3	Direct Employees cost					
4	Consumable Stores and Spares					
5	Repairs and Maintenance					
6	Insurance					
7	Lease Rent, if any					
8	Ash handling					
9	Research and Development					
10	Royalty or Technical know-how fee, if any					
11	Depreciation or Amortization					
12	Other Plant Overheads					
13	Administrative Overhead					
14	Total (1 to 13)					
15	Less: Credits, if any (specify)					
16	Cost of Generation					
17	Selling Expenses, if any					
18	Cost of Sales					
19	Interest and Financing Charges :					
20	Total cost of generation (excluding electricity duty and other statutory levies) transferred to Proforma 'D'					
21	Add : Shortfall in minimum off-take quantity of power by Electricity Board, etc.					
22	Total (20+21)					
23	If sold, Sales Realisation: (i) at Notified rates approved by Regulatory Bodies (a) Base Amount (b) Incentive Amount (c) Others (specify) (ii) Sales at other than notified rates (a) Base amount (b) Incentive amount (c) Others (specify) (iii) Total (i) +(ii)					
24	Margin (23-22)					

PROFORMA 'D'
Statement showing the cost of Transmission or Distribution

Name of the Company	
Name and Address of the Generating Unit	
For the Period/Year	

I Quantitative Information:

Sno.	Particulars	Unit	Current Year	Previous Year
A1	Surge Impedence Loading(SIL) or Rated Voltage			
2	Power received from generating units including purchased, if any			
3	Loss in transmission or distribution			
4	Self Consumption for employees and office			
5	Net Power Transmitted or Distributed			
6	Length of Transmission or Distribution lines			
B1	Gross Fixed Assets at the end of the year/period	Rs. Lakhs		
2	Net Fixed Assets at the end of the year/period	Rs. Lakhs		
3	Date of Commissioning			

II Cost Information

Sno.	Particulars	Quantity	Rate Rs. per Unit	Amount Rs.	Cost per Unit (Rs.)	
					Current Year	Previous Year
1	Cost of Power : (a) Self generated transferred from Proforma 'C' (b) Purchased - (i) Thermal (ii) Hydro-electric (iii) Atomic, etc. (c) Sub-Total					
2	Utilities, (specify details)					
3	Direct Employees Cost					
4	Consumable Stores and Spare					
5	Repairs and Maintenance: (a) Sub-station (b) Transmission Lines					
6	Insurance					
8	Lease Rent, if any					
9	Quality Control Expenses					
10	Research and Development					
11	Royalty or Technical know-how fee, if any					
12	Depreciation or Amortization					
13	Other Plant Overheads					
14	Total Cost of Transmission/Distribution					
15	Less: Credits, if any					
16	Administrative Overheads					
17	Selling Expenses					
18	Interest and Financing Charges :					
19	Cost of Sales-					
20	Total cost of Transmission or Distribution transferred to Proforma 'E'					
21	If sold, sales realization or Transmission Charges or Distribution Charges i) at Notified rates approved by Regulatory Bodies)					

Sno.	Particulars	Quantity	Rate Rs. per Unit	Amount Rs.	Cost per Unit (Rs.)	
					Current Year	Previous Year
	(a) Base amount (b) Incentive amount (c) others (specify)					
	(ii) Sales at other than notified rates (a) Base amount (b) Incentive amount (c) Others (specify)					
	(iii) Total (i) +(ii)					
22	Margin (20 -19)					
23	Add: Export Benefits and Incentives, if any					
24	Total Margin (21 + 22)					

PROFORMA 'E'

Statement showing the cost of supply (consumer servicing and billing, etc.)

Name of the Company	
Name and Address of the Supplying Unit	
For the Period/Year	

I. Quantitative Information:

Sno.	Particulars	Current Year		Previous Year	
		Number of consumers	Unit	Number of consumers	Unit
A1	Installed Capacity				
2	Power Received				
3	Power Supplied : (a) Domestic (b) Commercial (c) Industrial (d) Public Lighting (e) Agriculture (f) Others Total (a to f)				
4	Losses				
5	Area Covered (square KM)				
B1	Gross fixed assets at the end of the year/period (Rs./Lakhs)				
2	Net fixed assets at the end of the year/period (Rs./Lakhs)				
3	Date of Commissioning				

II. Cost Information

Sno.	Particulars	Quantity	Rate Rs. per Unit	Amount Rs.	Cost per unit (Rupees)	
					Current year	Previous Year
1	Cost of Power : (a) Transferred Proforma 'D' (b) Purchased (c) sub total					

Sno.	Particulars	Quantity	Rate Rs. per Unit	Amount Rs.	Cost per unit (Rupees)	
					Current year	Previous Year
2	Direct Employees Cost (a) Maintenance of lines (b) Billing including meter reading (c) Others (specify) Sub total (a to c)					
3	Consumables Stores and Spares					
4	Servicing and Contract Work					
5	Insurance					
6	Depreciation					
7	Lease Rent, if any					
8	Other Supply Overheads					
9	Administrative Overhead:					
10	Total (1 to9)					
11	Selling Expenses					
12	Interest (net of Interest on consumer deposits)					
13	Total Cost of Sales					
14	Sales Realization					
15	Margin (14-13)					
16	Average Sale Realization (a) Domestic (b) Commercial (c) Industrial (d) Public Lighting (e) Agriculture (f) others					

PROFORMA 'F'

Statement showing Activity-wise Capital Cost of Plant and Machinery or Equipment relating Electricity Activity and other common services or activities

Name of the Company	
Name and Address of the Plant/Unit	
For the Period/Year	

Sno.	Particulars	Gross Block				Depreciation				Net Block	
		Assets (Specify assets activity wise)	Cost as at beginning of the year	Additions or Transfers during the year	Deductions or Transfer during the year	Total Cost at the end of the year	As at beginning of the year	For the year	On deductions during the year	Total at the end of the year	As at beginning of the year
A.	Generation (specify)										
1.											
2.											
etc											
B.	Transmission										
1.											
2.											
etc											
C.	Distribution										
1.											
2.											
etc											
D.	Servicing or Billing or Administrative or Marketing										
1.											
2.											
etc											
E.	Common										
1.											
2.											
F.	Others										
1.											
2.											
H.	Grand Total as per Audited Accounts (A to G)										

PROFORMA 'G'

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

Name of the Company	
Name and Address of the Plant/Unit	
For the Period/Year	

(Amount in Rupees)

Sno.	Particulars	Total Expenses as per Audited Financial Accounts	Total as per Annual Accounts of Generation Units	Total as per Annual Accounts of Transmission Units	Total as per Annual Accounts of Distribution Units	Total as per Annual Accounts of supply or billing Units	Other activities (specify)	Utilities (separately for each)	Factory Overheads	Administration Overheads	Marketing or Selling and Distribution	Other cost centres (specify)	Non Cost Expenses
1.	Direct Materials (specify)												
2.	Process Materials (specify)												
3.	Chemicals (specify)												
4.	Power & Fuel												
a)	Fuel												
b)	Own Production												
5.	Employee Benefits:												
a)	Salaries, Wages, Bonus Etc.												
b)	Contribution to Provident and Other Funds												
c)	Staff Welfare Expenses												
6.	Consumable Stores and Spares												
7.	Repairs and Maintenance												
a)	Plant & Machinery												
b)	Buildings												
c)	Transmission and Distribution Assets												
d)	Others												

Sno.	Particulars	Total Expenses as per Audited Financial Accounts	Total as per Annual Accounts of Generation Units	Total as per Annual Accounts of Transmission Units	Total as per Annual Accounts of Distribution Units	Total as per Annual Accounts of supply or billing Units	Other activities (specify)	Utilities (separately for each)	Factory Overheads	Administration Overheads	Marketing or Selling and Distribution	Other cost centres (specify)	Non Cost Expenses
8.	Other Direct Expenses (specify)												
9.	Rent												
10.	Insurance												
11.	Rates and Taxes												
12.	Payment To Auditors												
13.	Traveling and Conveyance												
14.	Communication Expenses												
15.	Printing and Stationery												
16.	Bank Charges												
17.	Sales Promotion Expenses												
18.	Handling Expenses												
19.	Miscellaneous Expenses												
20.	Transportation Charges												
21.	Quality Control												
22.	Royalty or Technical Know-how												
23.	Technical Assistant Fees												
24.	Other Statutory Levies												
25.	Cess												
26.	Lease Rent												
27.	Research and Development												
28.	Borrowing Charges												
29.	Loss on Assets Sold, Lost or Written Off												
30.	Exchange Rate Fluctuations												
31.	Provision For Doubtful Debts, Advances, Claims & Obsolescence												

Sno.	Particulars	Total Expenses as per Audited Financial Accounts	Total as per Annual Accounts of Generation Units	Total as per Annual Accounts of Transmission Units	Total as per Annual Accounts of Distribution Units	Total as per Annual Accounts of supply or billing Units	Other activities (specify)	Utilities (separately for each)	Factory Overheads	Administration Overheads	Marketing or Selling and Distribution	Other cost centres (specify)	Non Cost Expenses
32.	Provision for Cost Adjustment												
33.	Interest on Security Deposit												
34.	Delayed Payment Surcharge												
35.	Provision for Contingencies												
36.	Depreciation or Depletion												
37.	Total Expenses												
38.	Less, Credit for Recoveries												
39.	Less, Self Consumption, if any,												
40.	Total Cost of Sales excluding electricity Duty and other statutory levies, if any												
41.	Electricity Duty												
42.	Total Cost including electricity Duty and other statutory levies, if any												
43.	Total Sales Realization excluding Electricity Duty and other statutory levies, if any												
44.	Add: Export Benefit, if any												
45.	Profit as per Profit and Loss Account												

PROFORMA 'G-1'
Statement showing Apportionment of Overheads

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

Cost Centres	Factory Overheads Rs.	Administration Overheads Rs.	Marketing / Selling & Distribution Rs.	Other Overheads (specify) Rs.
Utilities (specify)				
Cost Centres (specify)				
1.				
2.				
3.				
4.				
Others (specify)				
Total (as per Proforma H)				

Proforma 'H'
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 audited product groups		
	b) For the un-audited 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 major utility in Proforma 'A'.
2. Separate cost statement shall be prepared for different kind of materials or fuels such as coal, lignite, gas, naphtha, bagasse, etc (for indigenous and imported material separately) in Proforma 'B'. In case of imported materials or fuels, details such as FOB price, freight, insurance, other landing charges etc. shall be indicated in a separate statement.
3. Any adjustment for incentives or penalties or other charges (like VAT etc.) charged by the supplier in the current year bills relating to material or fuel received during previous year(s) shall be excluded from current year cost and indicated by way of a foot note.
4. Where the company has its own facilities or mines to produce coal, lignite, etc., cost of raising such material shall be worked out in detail using Proforma 'B', to be suitably modified.
5. Separate plant-wise and unit-wise cost statement shall be prepared in Proforma 'C' for each type of generation viz. Hydro-electric, Thermal, Atomic, etc and for captive consumption, power sold within the country and the power exported. Expenses incurred on export and the incentive earned thereon shall be indicated in the proforma applicable for the quantity produced and exported. Cost per unit shall be computed with reference to net units of power generated.
6. Separate Cost Statement shall be prepared in Proforma 'D' for cost of transmission and cost of distribution. Proforma used for working out cost of transmission shall be named as D-I and shall be prepared for each major zones and areas. Proforma used for working out cost of distribution (after suitable modifications) shall be named as D-II and shall be prepared voltage-wise for each major zones and areas.
7. Proforma 'E' meant for supply or distribution activity may be suitably modified to meet the requirement of the industry.
8. The items of cost shown in the proforma are indicative and the same shall be reflected keeping in mind the materiality of each item of cost in the product and activity group.
9. If the company enters into a wheeling arrangement for transmission, necessary payment or receipt may be recorded as separate item under the relevant proforma.
10. All items of income, expenditure and margin in Proforma 'G' and 'H' shall be reconciled with the financial accounts for the relevant period/year.

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

B.B.GOYAL
Adviser (Cost)