

[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. 872 (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 (Sugar) amended Rules, 1997 vide G.S.R. 388(E), dated the 15th July, 1997 and Cost Accounting Records (Industrial Alcohol) Rules, 1997 vide G.S.R. 532(E), dated the 17th September, 1997, 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 (Sugar 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) “Form-A” means the form specified in these rules for filing compliance report and other documents with the Central Government in the electronic mode;
- (g) “Form-B” means the form of the compliance report and includes Annexure to the compliance report;

- (h) “Generally Accepted Cost Accounting Principles” means the principles of cost accounting issued by the Institute;
 - (i) “Institute” means the Institute of Cost and Works Accountants of India constituted under the Cost and Works Accountants Act, 1959 (23 of 1959);
 - (j) “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;
 - (k) “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;
 - (l) “sugar activities” means the activities relating to the production, processing, or manufacturing of any form or grade of sugar, molasses, or alcohol (including ethyl alcohol, rectified spirit, absolute alcohol, denatured alcohol, power alcohol, or solvent blends etc. but excluding potable alcohol) by using any raw materials, and includes the meaning assigned to them under Chapter 17 or Chapter 22 of the Central Excise Tariff Act, 1985 (5 of 1986) or of the Customs Tariff Act, 1975 (51 of 1975), and further includes the intermediate products and articles or allied products thereof;
 - (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 sugar 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 I 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 (Sugar) amended Rules, 1997 and Cost Accounting Records (Industrial Alcohol) Rules, 1997, 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 (Sugar 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 (Sugar Industry) Rules, 2011
- 2 Optional attachments(s) – if any

Attach

Attach

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 _____ to sign and submit this form.

dated (DD/MM/YYYY)

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 (Sugar 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 (Sugar 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)
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	
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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 Steam or Power etc.

Name of the Company	
Name and address of the Factory or Unit	
Short Name and Code No. allotted by Directorate of Sugar	
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 Unit	Rate per unit Rs.	Amount Rs.	Cost per Unit	
					Current Year Rs.	Previous Year Rs.
1	Materials Consumed (specify)					

Sno.	Particulars	Quantity Unit	Rate per unit Rs.	Amount Rs.	Cost per Unit	
					Current Year Rs.	Previous Year Rs.
	Indigenous Imported 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.	Total cost (11-12)					
	<u>Apportionment: (cost centre-wise)</u>					
	1. Cost Centre 1					
	2. Cost Centre 2					
	3. Cost Centre 3					
	Total					

PROFORMA 'B'
Statement showing Cost of Sugarcane or Beet etc for Production of Sugar

Name of the Company	
Name and address of the Factory or Unit	
Short Name and Code No. allotted by Directorate of Sugar	
Name of the Raw Material	
For the Period/Year	

A. Quantitative Information:

Sno.	Particulars	Quantities (MT)			Percentage of Loss in terms of purchased Quantity
		Purchased	Received	Loss or Drriage if any	
1.	Material Received (specify) a) Own Farm b) Received at Gate c) Received at other location				
	d) Total (a) to (c)				

B. Cost Information:

Sno.	Particulars	Quantity MT	Rate (Rupees)	Amount (Rupees)
1.	Sugarcane, Beet, etc. Cost a) Purchased at Fair and Remunerative Price(FRP) b) Purchased at State Advised Price (SAP) c) Purchased at any other rate d) Transferred from Own Farm			
	Total (a+b+c+d)			
2.	Cane Development Expenses			
3.	Cane Harvesting Charges			
4.	Cane Transportation Charges			
5.	Commission Paid			
6.	Expenditure at Cane Collection Centre a) Direct Employees Cost b) Direct Expenses (specify) c) Consumable Stores & Spares d) Repairs and Maintenance			
	Total (a+b+c+d)			
7.	Loading and Unloading Charges			
8.	Taxes and Levies a) Cane Cess b) Purchase Tax c) Octroi d) Other Levies (specify)			
	e) Total (a+b+c+d)			
9.	Stock adjustment ,if any a) Add: Opening Stock of Cane b) Less: Closing Stock of Cane			
10.	Cost of Material (specify)			

PROFORMA 'C'**Statement showing Cost of Sugar Produced and Sold**

Name of the Company	
Name and address of the Factory or Unit	
Short Name and Code No. allotted by Directorate of Sugar	
Name of the Raw Material	
For the Period/Year	

A. Quantitative information:

Sno.	Particulars	Unit	Current Year	Previous Year
1	Crushing Capacity Per day			
2	Quantity of Material Crushed or Processed			
3	Duration of Crushing or Processing Season From..... To..... No. of days.....			
4	Average Sugar Content (% in cane)			
5	Average Recovery of Sugar (% in cane)			
6	Quantity of Sugar Produced			
7	Quantity of Sugar Captively Consumed			
8	Quantity of Sugar Sold a) At Levy or Controlled Price b) At Rate for Free Sale			

B. Cost Information:

Sno.	Particulars	Quantity Unit	Rate (Rupees)	Amount (Rupees)	Cost per MT (Rupees)	
					Current Year	Previous Year
1.	Materials Consumed a) Sugarcane or Beet or Raw sugar (indigenous or imported) b) Lime c) Sulphur d) Others (specify) e) Total (a+b+c+d)					
2.	Utilities(specify)					
3.	Direct Employees Cost a) Seasonal b) Off seasonal c) Retainer allowance					
4.	Direct Expenses					
5.	Consumable Stores and Spares					
6.	Repairs and Maintenance					
7.	Quality Control Expenses					
8.	Effluent Control Treatment					
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 for by product or wastages or recoveries: a) Molasses: (i) For Internal Consumption (ii) Sales					

Sno.	Particulars	Quantity Unit	Rate (Rupees)	Amount (Rupees)	Cost per MT (Rupees)	
					Current Year	Previous Year
	b) Bagasse (i) For Captive Consumption (ii) Sales c) Other Recoveries (specify)					
16.	Cost of Naked Sugar Produced					
17.	Packing Cost a) Bags b) HDPE or Poly Bags c) Other packing cost Total Packing Cost					
18.	Add: Opening Stock – Finished Goods Less: Closing Stock – Finished Goods					
19.	Finished Goods Purchased, if any					
20.	Total Cost (16 to 19)					
21.	Less: Cost of Packed Sugar Transferred for Captive or Self Consumption					
22.	Administrative Overheads					
23.	Selling & Distribution Overheads a) Freight and Transport charges b) Commission to Selling Agents c) Loading and unloading charges d) Others Total (a) to (d)					
24.	Interest and Financing Charges					
25.	Cost of Sales					
26.	Sales Realisation					
	a) At levy or control price i) Gunny Bags ii) HDPE or poly bags b) At rates for free sales c) Total					
27.	Less Excise Duty and other Statutory Levies					
28.	Net Sales Realization(26-27)					
29.	Margin (28-25)					

PROFORMA 'D'

Statement showing Cost of Molasses transferred or procured and consumed for use in the manufacture of Alcohol

Name of the Company	
Name and address of the Factory or Unit	
Short Name and Code No. allotted by Directorate of Sugar	
Name of the Product Consumed for Alcohol Manufacture	

For the Period/Year	
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A. Cost Information:

Sno.	Particulars	Quantity Unit	Rate Rupees	Amount Rupees	Cost Per MT (Rupees)	
					Current Year	Previous Year
1(a)	Molasses Transferred from Own Sugar Factory, if any (Proforma C)					
(b)	Purchases (specify grade wise)					
2.	Transport and Handling Charges					
3.	Excise Duty, if any, on Molasses					
(a)	Transfer from Own Sugar Factory					
(b)	Purchased Molasses					
4.	Other Expenses including Taxes, Fees (specify)					
5.	Less: Losses a) Transit Losses b) Storage Losses, if any c) Other Losses (specify) d) Total (a to c)					
6.	(a) Add: Opening Stock (b) Less: Closing Stock					
7.	Consumption transferred to Proforma F					

PROFORMA 'E'

Statement showing Cost of various processing operations for Alcohol and their apportionment

Name of the Company	
Name and address of the Factory or Unit	
Short Name and Code No. allotted by Directorate of Sugar	
Name of the Product	
For the Period/Year	

A. Quantitative Information

Sno.	Particulars	Unit	Current Year	Previous Year
1.	Installed Capacity			
2	Batch Size			
3.	Number of Batches Produced			
4.	Quantity of Molasses Processed			
5. (a)	Alcohol Produced (specify alcohol content ___ %)	K.Ltrs		
(b)	Alcohol Produced in terms of 100% Alcohol	K.Ltrs		
6.	Quantity used for Captive Consumption			
7.	Quantity Transferred to Sales			
8.	Total Sugar % in Molasses			
9.	Total Fermentable Sugar % in Molasses			

10	Actual Recovery of Alcohol			
11.	Fermentation Efficiency %			
12	Distillation Efficiency %			
13.	Blending Efficiency			
14.	Overall Efficiency			

B. Cost information process wise:

Sno.	Particulars	Processing Centres					Total
		Unit	Fermentation	Distillation	Blending	Others (specify)	
B. 1.	Batch Size						
2.	No. of Batches						
3.	Quantity Processed						
4.	Processing Hours						
C.	Processing Cost						
1.	Process Chemicals or Operating Supplies (if any, specify)						
2.	Utilities (specify)						
3.	Direct Employees Cost						
4.	Direct Expenses						
5.	Consumable Stores and Spares						
6.	Repairs and Maintenance						
7.	Quality Control Expenses						
8.	Depreciation						
9.	Other Overheads						
10	Total						
11	Add :Opening Work-in-Process Less: Closing Work-in Process						
12.	Total						
D.	Distribution of Processing cost to	Basis	Qty		Amount		
	Types of Alcohol Produced: a) b) c) etc.						

PROFORMA 'F'

Statement showing the cost of production or cost of sales of Industrial Alcohol

Name of the Company	
Name and address of the Factory or Unit	
Short Name and Code No. allotted by Directorate of Sugar	
Name of the Product or Type	
For the Period/Year	

A. Quantitative Information:

Sno.	Particulars	Unit	Current Year	Previous Year
1.	Installed Capacity			
2	Batch Size			

3.	No. of Batches Produced			
4.	Quantity of Molasses Processed			
5. (a)	Alcohol Produced (specify alcohol content ___%)	K. Ltrs		
(b)	Alcohol Produced in terms of 100% Alcohol	K. Ltrs		
6.	Quantitative used for Captive Consumption			
7.	Quantity transferred to Sales			
8.	Total Sugar % in Molasses			
9.	Total Fermentable Sugar % in Molasses			
10.	Actual Recovery of Alcohol			
11.	Fermentation Efficiency %			
12.	Distillation Efficiency %			
13.	Blending Efficiency			
14.	Overall Efficiency			

B. Cost Information:

Sno.	Particulars	Quantity Unit	Rate Rs./Unit	Amount Rs.	Cost per MT (Rupees)	
					Current Year	Previous Year
1.	Materials Consumed Molasses a) Indigenous b) Imported c) Others (specify)					
	d) Sub total					
2.	Process Materials/Chemicals a) Sulphuric Acid b) Caustic Soda c) Ammonium Sulphate d) Urea e) Yeast f) Others, if any					
3.	Processing Cost a) Fermentation b) Distillation c) Blending d) Others (specify) e) Total Processing cost					
4.	Testing Expenses					
5.	Quality Control Expenses					
6.	Research and Development expenses					
7.	Technical Assistance and Know-how Fee or Royalty, if any					
8.	Depreciation or Amortization					
9.	Other Production Overheads					
10.	Total (1 to 8)					
11.	Add: Opening Stock-in-Process Less: Closing Stock-in-Process					
12.	Less Credits (from wastages and by products) or Recoveries, if any (specify item wise)					

Sno.	Particulars	Quantity Unit	Rate Rs./Unit	Amount Rs.	Cost per MT (Rupees)	
					Current Year	Previous Year
13	Cost of Production					
14.	Add: Opening Stock – Finished Goods Less: Closing Stock – Finished Goods					
15	Packing Cost a) Materials b) Others (specify)					
16.	Cost of Production (a) Packed Quantity (b) Unpacked Quantity					
17	Add: Opening Stock – Packed Less: Closing Stock – Packed					
18.	Finished Goods Purchased, if any					
19.	Total cost of Packed Goods					
20.	Administrative Overheads					
21.	Selling and Distribution Overheads (a) Employee Cost (b) Freight and Transport Charges (c) Commission to Selling Agents (d) Royalty on Sales, if any (e) Others(specify)					
	(f) Total ((a) to (e))					
22	Interest and Financing Charges					
23	Cost of Sales					
24	Sales Realisation					
25	Less Excise Duty and other Statutory Levies					
26	Net Sales Realization (25-26)					
27	Margin (27-24)					
28	Sales Realization from customers (a) Sales Price (b) Less Dealer's margin (c) Net					
29	Retention price as fixed by the Government (specify the period for which relevant)					
30	Product Subsidy from Government					

PROFORMA 'G'

Statement showing Activity-wise Capital Cost of Plant and Machinery or Equipment etc relating to Sugar or Alcohol and other activities

Name of the company:	
Name and address of the Factory or Unit	
Short Name and Code No. allotted by Directorate of Sugar	
For the Period/Year	

(Amount in Rupees)

Sno.	Particulars	Gross Block				Depreciation				Net Block	
		Cost as at beginning of the year	Additions / Transfers during the year	Deductions / 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	As at the end of the year
A.	Sugar (specify)										
1.											
etc											
B.	Alcohol Activity (specify)										
1.											
etc											
C.	Others (specify)										
1.											
etc											
D.	Packing										
1.											
etc											
E.	Utilities (specify)										
F.	Common (Production or Administrative or Marketing Overheads)										
1.											
2.											
H.	Grand Total (A to F)										

PROFORMA 'H'

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

Name of the company:	
Name and address of the Factory or Unit	
Short Name and Code No. allotted by Directorate of Sugar	
For the Period/Year	

(Amount in Rupees)

Sno.	Particulars	Total Expenses as per Audited Financial Accounts	Total as per Annual Accounts of sugar Units	Total as per Annual Accounts of Alcohol Units	Other Activities	Utilities (separately for each)	Factory Overheads	Administra-tion Overheads	Marketing or Selling and Distribu-tion	Other cost centres (specify)	Non Cost Expenses
1.	Direct Materials (specify)										
2.	Process Materials (specify)										
3.	Chemicals (specify)										
4.	Power and Fuel										
a)	Fuel										
b)	Own Production										
5.	Employee Benefits:										
a)	Salaries, Wages, Bonus Etc.										
b)	Contr. to Provident and Other Funds										
c)	Staff Welfare Expenses										
6.	Consumable Stores and Spares										
7.	Repairs and Maintenance										
a)	Plant and Machinery										
b)	Buildings										
c)	Others										
8.	Other Direct Expenses (specify)										
9.	Rent										

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

Sno.	Particulars	Total Expenses as per Audited Financial Accounts	Total as per Annual Accounts of sugar Units	Total as per Annual Accounts of Alcohol Units	Other Activities	Utilities (separately for each)	Factory Overheads	Administration Overheads	Marketing or Selling and Distribution	Other cost centres (specify)	Non Cost Expenses
35.	Provision for Contingencies										
36.	Depreciation or Depletion										
37.	Total Expenses										
38.	Adjustment of Opening and Closing Work in Progress										
39.	Less, Credit for Recoveries										
40.	Less, Self Consumption, if any,										
41.	Adjustment of Opening and Closing Finished Goods										
42.	Total Cost excluding Excise Duty										
43.	Excise Duty										
44.	Total Cost including Excise Duty										
45.	Total Sales Realization including Excise Duty										
46.	Add: Export Benefit, if any										
47.	Profit as per Profit and Loss Account										

PROFORMA 'H-1'
Statement showing Apportionment of Overheads

Name of the Company	
Name and address of the Factory or Unit	
Short Name and Code No. allotted by Directorate of Sugar	
For the Period/Year	

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

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

Name of the Company	
Short Name and Code No. allotted by Directorate of Sugar	
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)		

Sno.	Particulars	Current Year (Rs)	Previous Year (Rs)
	(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 or product or type or activity group by using the relevant proforma.
- 2 Separate cost statements shall be prepared in respect of products exported wherein expenses incurred on exports and incentive earned thereon shall also be indicated.
- 2 The items of cost shown in the Proforma are indicative and the same shall be reflected keeping in mind materiality of each items of cost in the product and activity group.
- 3 In case the company follows a pre-determined or standard costing system, the above cost statement should reflect figures at actual after adjustment of variances if any.
- 4 Details of interest charges relating to loans received at concessional rate from Sugar Development Fund or Other Funds shall be indicated separately for each loan indicating the period of repayment in a separate statement.
- 5 All items of income and expenditures in the Proforma 'H', 'H-I' and 'I' shall be reconciled with the financial account for the relevant period or year.

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

B.B.GOYAL
Adviser (Cost)