

संलग्नक**संलग्नकों की सूची**

1. * लागत संपरीक्षा (रिपोर्ट) नियम
2. अन्य संलग्नक - यदि कोई हो

घोषणा

मेरी श्रेष्ठ जानकारी और विश्वास में, इस प्ररूपमें दी गयी सूचना और इसके संलग्नक सत्य और पूर्ण हैं।

हमें निदेशक बोर्ड के तारीख/मास/वर्ष..... के प्रस्ताव इस प्ररूप को हस्ताक्षर करने और प्रस्तुत करने के लिए प्राधिकृत किया गया है।

निम्नलिखित द्वारा अंकीय हस्ताक्षर किया जाय

प्रबंध निदेशक या निदेशक या प्रबंधक या सचिव (यदि भारतीय कम्पनी है) या प्राधिकृत (यदि कम्पनी विदेशी है)

कम्पनी का निदेशक

लागत संपरीक्षक

केवल कार्यालय के प्रयोग के लिए

इस ई-प्ररूप को रजिस्ट्रीकृत किया जाता है।

प्राधिकृत अधिकारी के अंकीय हस्ताक्षर

[फा. सं. 1/6/2005-सीएल. V]

जितेश खोसला, संयुक्त सचिव

टिप्पण :— मूल नियम भारत के राजपत्र सा.का.ति संख्यांक 924 (अ) तारीख 27.12.2001 को प्रकाशित किए गए थे।

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MINISTRY OF COMPANY AFFAIRS

NOTIFICATION

New Delhi, the 8th March, 2006

G.S.R. 148(E).— In exercise of the powers conferred by sub-section (4) of section 233B read with sub-section (1) of section 227 and clause (b) of sub-section (1) of section 642 and section 610A of the Companies Act, 1956 (1 of 1956), the Central Government hereby makes the following rules further to amend the Cost Audit Report Rules, 2001, namely:-

1. (1) These rules may be called the Cost Audit Report (Amendment) Rules, 2006.
- (2) They shall come into force on the date of their publication, in the Official Gazette.
2. In the Cost Audit Report Rules, 2001, -
 - (i) after sub-rule 2 of rule 4, the following sub-rules shall be inserted, namely: -
 - “3. The Forms prescribed in these rules may be filed through electronic media or through any other computer readable media as referred under section 610A of the Companies Act, 1956 (1 of 1956).
 - (4) The electronic-form shall be authenticated by the authorized signatories using digital signatures, as defined under the Information Technology Act, 2000 (21 of 2000).
 - (5) The Forms prescribed in these rules, when filed in physical form, may be authenticated by authorized signatory by affixing his signature manually.”
 - (ii) in the Form for the heading “FORM OF THE COST AUDIT REPORT”, “FORM II – THE COST AUDIT REPORT” shall be substituted;
 - (iii) before the existing form, the following form shall be inserted, namely: -

FORM I

Form for filing cost audit report and other documents with the Central Government

[Pursuant to section 233B(4), 600(3)(b) of the Companies Act, 1956 and rule 2(c) and rule 4 of the Cost Audit (Report) Rules, 2001]

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

I. General information of the company1(a). *Corporate identity number (CIN) or foreign company registration number of the company (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 **3. Cost audit report (CAR) pertains to:**(a). *Name of the industry (b). *Product or activities (c). Central excise tariff chapter heading (d). *Name and location of the unit (e). *State where unit is located (f). *Financial year From (DD/MM/YYYY) To (DD/MM/YYYY)

4. *Location of other sites manufacturing or producing or processing or mining the product or carrying out the activity under reference (refer CAR annexure 1.5)

5(a). *Income-tax permanent account number of cost auditor (b). *Name of the cost auditor or firm (c). *Membership number of cost auditor 6. *Cost audit order number dated (DD/MM/YYYY)7. *Service request number (SRN) of relevant Form 23C seeking approval of appointment of the cost auditor dated (DD/MM/YYYY)8. *Whether the cost audit report has been qualified or contains adverse remarks Yes No9. *Whether there is any transaction with the related parties during the period to which the cost-audit report pertains Yes No

II. *Quantitative information (for the product or activity under reference)

Unit of measurement (UoM)

S.No.	Particulars	CAR annexure reference	Current year	Previous year
1.	Total available capacity	4.3		
2.	Total production quantity	4.5		
3.	Capacity utilisation percentage	4.7		
4.	Total available quantity	4.9		
5.	Quantity captively consumed	4.10		
6.	Quantity sold (domestic)	4.11 (a+b)		
7.	Quantity sold (exports)	4.11 (c+d+e)		
8.	Closing stock (finished goods)	4.12		

III. Export commitments (amount in Rs. thousands) - [As per cost auditor's certificate - para 3(g)]

A. Export commitments B. Actual exports towards export commitment

IV. *Standard and actual consumption per unit (for the product or activity under reference)

S.No.	Particulars	Unit (specify)	Standard (Quantity/ unit)	Actuals (Quantity/ unit)	
				Current year	Previous year
Consumption of input materials per unit [Annexure 5(B)] - Specify details of major input materials, components					
1.					
2.					
3.					
4.					
5.					
Consumption of power, fuel and utilities per unit [Annexure 7(B)]					
1.					
2.					
3.					
4.					
5.					

V. Key information from Cost Audit Report (for the product or activity under reference)

S.No.	Particulars	CAR annexure reference	Unit (specify)	Current year	Previous year
1.	Total employee costs	8B.6	Rs. in thousands		
2.	Total repairs and maintenance	9.5	Rs. in thousands		
3.	Depreciation absorbed	10.5	Rs. in thousands		
4.	Total overheads	12 (1 to 4)	Rs. in thousands		
5.	Total research and development expenses	13.5	Rs. in thousands		
6.	Total royalty and technical know how charges	14.5	Rs. in thousands		
7.	Total quality control expenses	15.6	Rs. in thousands		
8.	Total pollution control expenses	16.6	Rs. in thousands		
9.	Total abnormal non-recurring costs	17	Rs. in thousands		
10.	Total closing stock	18.(A).e2	Rs. in thousands		
11.	Total value of non-moving stock	18.(A).e3	Rs. in thousands		
12.	Non-moving stock to closing stock	18.(A).e4	Percentage		
13.	Total written off stock	18.(B).5	Rs. in thousands		
14.	Total value of inventory as per cost accounts	19.(A).10	Rs. in thousands		
15.	Total value of inventory as per financial accounts	19.(A).11	Rs. in thousands		
16.	Estimated demand of the product in the country	22.2			
17.	Total production in the country	22.3			
18.	Quantities imported in the country	22.4			
19.	Percentage share of the company in total inland production	22.6	Percentage		
20.	Net sales (excluding excise duty)	23.3	Rs. in thousands		
21.	Adjustments in stocks	23.4	Rs. in thousands		
22.	Cost of bought out materials and services	23.5	Rs. in thousands		
23.	Value added	23.6	Rs. in thousands		
24.	Capital employed (for the product)	24.1	Rs. in thousands		
25.	Net worth (for the product)	24.2	Rs. in thousands		

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S.No.	Particulars	CAR annexure reference	Unit (specify)	Current year	Previous year
26.	Profit or Loss for the product	24.3	Rs. in thousands		
27.	Operating expenses as a percentage of net sales (for the product)				
(a).	Material cost	24.5a	Percentage		
(b).	Factory overheads	24.5b	Percentage		
(c).	Royalty on production	24.5c	Percentage		
(d).	Salaries and wages	24.5d	Percentage		
(e).	Research and development expenses	24.5e	Percentage		
(f).	Quality control	24.5f	Percentage		
(g).	Administrative overheads	24.5g	Percentage		
(h).	Selling and distribution	24.5h	Percentage		
(i).	Interest	24.5i	Percentage		
28.	Profit or Loss as a percentage of capital employed	24.6	Percentage		
29.	Profit or Loss as a percentage of net worth	24.7	Percentage		
30.	Profit or Loss as a percentage of net sales	24.8	Percentage		
31.	Value addition as a percentage of net sale	24.10	Percentage		
32.	Excise duty (ED) payable	27.D.1	Rs. in thousands		
33.	ED paid through cenvat - inputs	27.D.2.a	Rs. in thousands		
34.	ED paid though cenvat - capital goods	27.D.2.b	Rs. in thousands		
35.	Personal Ledger Account (PLA)	27.D.2.c	Rs. in thousands		
36.	Total	27.D.2	Rs. in thousands		

VI. *Margin per unit of output (for the product or activity under reference) - Annexure 21

S. No.	Particulars	Current Year			Previous Year		
		Cost of sales (Rs./ unit)	Sales realisation (Rs./ unit)	Margin (Rs/ unit)	Cost of sales (Rs./ unit)	Sales realisation (Rs./ unit)	Margin (Rs./ unit)
	Purchased goods	<input type="radio"/> Yes	<input type="radio"/> No	If yes, specify details of major products			
1.							
2.							
	Loan license basis	<input type="radio"/> Yes	<input type="radio"/> No	If yes, specify details of major product			
1.							
2.							
	Own manufactured	<input type="radio"/> Yes	<input type="radio"/> No	If yes, specify details of major product			
1.							
2.							
3.							
4.							
5.							

Attachments

1. *Cost audit report as per the Cost Audit (Report) Rules, 2001

Attach

2. Optional attachment(s) - if any

Attach

List of attachments

Remove attachment

Declaration

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

We have been authorised by the board of directors' resolution dated * (DD/MM/YYYY) 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)

Director of the company

Cost auditor

Modify

Check Form

Prescribing

Submit

For office use only:

This e-Form is hereby registered

Digital signature of the authorising officer

Submit to EO

[F. No. 1/6/2005-CL. V]

JITESH KHOSLA, Jt. Secy.

Note :— The Principal rules were published in the Gazette of India vide GSR No 924 (E) dated 27-12-2001.