

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 (Fertilizer 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	<input type="radio"/> Individual <input type="radio"/> Cost accountant's firm
(b) In case of individual, whether the cost accountant is in permanent employment of the company or in practice	<input type="radio"/> In Employment <input type="radio"/> 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

Attach

(Fertilizer Industry) Rules, 2011

2 Optional attachments(s) – if any

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 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

Director identification number of the director

Digital
Signatures

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)
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 AND 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.	Total cost (12-13)					
	<u>Apportionment: (cost centre-wise)</u> 1. Cost Centre 1 2. Cost Centre 2 3. Cost Centre 3					
	Total					

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					

Sno.	Particulars	Quantity Units	Rate Rs. per Unit	Amount Rs.	Cost per MT (Rupees)	
					Current Year	Previous Year
	(a) Building (b) Plant and Machinery (c) Others, if any					
8.	Quality Control Expenses					
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					

Sno.	Particulars	Quantity Units	Rate Rs. per Unit	Amount Rs.	Cost per MT (Rupees)	
					Current Year	Previous Year
	(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 (a) Interest on working capital (b) Others (c) Sub-Total					
27.	Cost of Sales (excluding Excise duty) of Packed Quantity Sold (22 (ii) to 26)					
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 Offsites 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	
	Production (Qty)															
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.	Sub Total															
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 Offsites 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	Marketing Expense															
20.1	Promotion and Publicity Expense															
20.2	Warehousing expense															
20.3	Handling Expense															
20.4	Marketing office expenses															
20.5	Freight															
21	Total Marketing Expenses															
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	

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	
	Production (Qty)														
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														

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	
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)														
19	Depreciation														
20	Marketing Expense														
20.1	Promotion and Publicity Expense														
20.2	Warehousing Expense														
20.3	Handling Expense														
20.4	Marketing Office Expenses														
20.5	Freight														
	Total														
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	Urea	NPK etc. (specify product wise)			
1	Share Capital (specify Equity, Preference Share etc separately)																
2	Reserves and Surplus (specify)																
	Total Net worth																
3	Borrowings																
	Long Term Loans																
	Short Term Loans																
	Cash Credit																
	Inter Activity Transfer																
	Total Borrowings																
	Total Capital Employed																
4	Gross Fixed Assets@																
	Less: Accumulated Depreciation@																
	Net Fixed Assets@																

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	Urea			
5	Capital Work in Progress															
6	Investments															
	Relating to Business															
	Not Relating to Business															
7	Current Assets															
	Current Liabilities															
	Net Working Capital															
8	Misc. Expenditure															
	Profit and Loss Account															
	Deferred Revenue Expenditure															
9	Preliminary Project Activity															
	Total Capital Employed															
	NOTES:															
	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)		
	INCOME															
1	Sale															
2	Subsidy															
3	Other Income															
	Total Income															
	EXPENSES															
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															
	Sub Total															
8	Salaries and Wages															
9	Employee Welfare Overheads															
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	Marketing Expenses															
a.	Promotion and Publicity Expense															
b.	Warehousing Expense															
c.	Handling Expense															
d.	Marketing Office Expenses															
e.	Freight															
	Total Marketing Expenses															
21	Any other expenses not included in Cost															
22	Any other Income not included in Cost															
23	Gross Profit															
24	Interest															
25	Pre- tax Profit															
26	Provision for Taxation															
27	Post Tax Profit															
	Profitability Ratios															
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)