

SECURITIES AND EXCHANGE COMMISSION OF PAKISTAN
NOTIFICATION

Islamabad, the April 17, 2012

S.R.O.371/I/2012.- The following draft of Synthetic and Rayon Companies (Cost Accounting Records) Order, 2012 which is proposed to be made in exercise of powers conferred by clause (e) of sub-section (1) of section 230 and clause (o) of sub section (4) of section 20 of the Securities and Exchange Commission of Pakistan Act, 1997 (XLII of 1997) is hereby published for the information of all persons likely to be affected thereby and notice is hereby given that the draft will be taken into consideration after thirty days of its publication in the Official Gazette.

Any objection or suggestion which may be received from any person in respect of the said draft before the expiry of the said date shall be considered by the Securities and Exchange Commission of Pakistan.

SYNTHETIC AND RAYON COMPANIES (COST ACCOUNTING RECORDS) ORDER
2012.

1. **Short title, extent and commencement-** (1) This Order shall be called the Synthetic and Rayon Companies (Cost Accounting Records) Order, 2012.

(2) It shall come into force at once.

(3) This Order shall apply to every company engaged in production, processing and manufacturing of any of the following synthetic and rayon products:-

- (a) Viscose staple Fibre in all forms (including polyester fibre).
- (b) Viscose filament yarn.
- (c) Viscose tyre yarn/cord.
- (d) Acetate yarn/fibre.

2. **Maintenance of Records:-**(1) Every company to which this order applies shall, in respect of each financial year commencing on or after the commencement of this Order, keep cost accounting records, containing, inter alia, the particulars referred in Schedules I, II and III (Annexure i to ix and A to I) annexed to this Order.

(2) Where a company is manufacturing any other product in addition to those referred to in paragraph 1, the particulars relating to utilization of materials, labour and other items of cost in so far as they are applicable to such other product shall not be included in the cost of products referred in that product.

(3) The cost accounting records referred to in sub-paragraph (1) shall be kept in such a way as to make it possible to calculate from the particulars entered therein the total and unit wise cost of production and cost of sales of each of the products referred to paragraph 1 during a financial year.

(4) It shall be the duty of every person referred to in sub-section (7) of Section 230 of Companies Ordinance, 1984 (XLVII of 1984) to comply with the provision of sub-paragraph (1) and (3) in the same manner as they are liable to maintain financial accounts

required under section 233 of the said Ordinance.

3. **Penalty.** If a company contravenes the provisions of rule 2, the company and director including chief executive and chief accountant who is in default including the persons referred in sub-rule (4), shall be punishable under sub-section (7) of section 230 of Companies Ordinance, 1984 (XLVII of 1984).

SCHEDULE I
(See Paragraph 2)

I. Materials:

(1) **Raw Material.** —

- (a) Proper records shall be maintained showing separately the quantity and cost of Rayon Grade Pulp. Caustic Soda and other materials used in the manufacture of Viscose Staple Fibre, Viscose Filament Yarn and Tyre Yarn. Where Rayon Grade Pulp is obtained from different sources, the records shall be maintained in such a manner that the cost of Rayon Grade Pulp obtained from imported and indigenous sources are available. If Rayon Grade Pulp is manufactured by the company, detailed records indicating the breakup of raw materials consumed for its production and conversion cost shall be maintained in such details as to enable ascertainment of the cost of the Rayon Grade Pulp including charges incurred upto the rayon factory.
- (b) The records shall also indicate the proportion of different kinds of pulp used from different sources for the manufacture of the different rayon products.
- (c) Proper records shall also be maintained showing the quantity and cost of packing paper, jute pack sheets, wires, drums, polythene paper and other items received along with different raw materials, which are either re-used or sold. Credits for such items shall be afforded to the respective raw materials as far as possible. Otherwise the credits should be allocated to different products on an equitable basis.
- (d) Proper records shall be maintained to arrive at the cost of Rayon Grade Pulp purchased by the company inclusive of all direct charges such as freight, insurance, octroi, etc., incurred upto works. The records shall show the receipts, issues and balances both in quantity and cost of Rayon Grade Pulp separately by sources of purchase and for different qualities.
- (e) Similar records as detailed in paras (i) to (iv) above shall be maintained in respect of cotton linters of different grades used in the manufacture of acetate yarn/fibre. These records shall show the receipts, issues and balances both in quantity and cost of cotton linters of different grades like second cut linters, defibrated linters and mill run linters.

(2) **Process Materials.** - Proper records shall be maintained to show the receipts, issues and balance both in quantities and cost of each item of process materials such as charcoal, titanium dioxide, carbon-bi-sulphide, sodium sulphide, sulphuric acid, liquid chlorine and other process materials used for the manufacture of products under the viscose group as well as acid, liquid chlorine and other process materials used for the manufacture of acetate yarn/fibre. In case of certain chemicals used as catalysts having longer life of more than a year, the costs of such items should be deferred on appropriate basis. The costs shall include all direct charges upto and including the works wherever specially incurred. The issues shall be properly identified with the departments, cost centers and products manufactured. Where these process materials are produced by the company, separate records showing the cost of manufacture of each such materials indicating the breakup of raw materials consumed for their production and conversion cost shall be maintained in such details as may enable the company to determine the cost of such process materials produced. In case caustic soda is manufactured proper records of the same shall be maintained. Where any of the plants for process chemicals are used for processing such chemicals on behalf of outsiders, proper records about the quantities so processed, the details of the costs incurred

therefore and the amounts recovered as conversion charges shall also be maintained.

(3) **Recoveries of Process Chemicals.** — Proper records shall be maintained indicating the quantity of chemicals recovered in the different processes. If, however, it is not practicable in a particular case, the recovery may be credited to the main product. In the case of certain chemicals thus recovered which cannot be re-used in process due to lower chemical content and are sold, the realization from the same shall be recorded and adjusted against the cost of consumption of respective chemicals. In case further processing is indispensable before the chemical is in saleable condition, adequate records of cost involved for such further processing shall be maintained.

(4) **Consumable Stores, Small Tools, Machinery Spares, etc. —**

- (a) Proper records shall be maintained to show the receipts, issues and balances both in quantities and cost of each item of consumable stores, small tools and machinery spares. The costs shown shall include all direct charges unto works, wherever specifically incurred.
- (b) In the case of consumable stores and small tools, the cost of which are insignificant, the company may, if it so desires, maintain such records for the main groups of such items,
- (c) The cost of consumable stores, small stools and machinery spares, issued shall be charged to the relevant heads of account such as production, repairs to plant and machinery, repairs to buildings. Materials consumed on capital works such as addition to buildings, plant and machinery and other assets shall be shown under the relevant capital leads.

(5) **Wastages, Spoilages, Rejections, Losses, etc. of Materials. —**

- (a) Proper records shall be maintained showing the quantity and cost of wastages, spoilages, rejections and losses of raw materials, process materials, consumable stores, small tools and machinery spares, whether in transit; storage, manufacture of for any other reasons.
- (b) The total waste in terms of cellulosic content of pulp made up from wastes in different department like viscose, spinning, bleaching, coning and reeling shall also be recorded separately to enable control of such losses and identifying the realization therefore. Separate records of different types of wastes like clean, oily and other waste fibres obtained in the process of conversion of viscose staple into tops either through own unit or through outside combing units shall also be kept indicating the respective quantities and sales realization. The method followed for adjusting the above losses as well as the income derived from the disposal of rejected and waste materials including scrap, if any, shall be indicated in the cost records

II. Salaries and Wages:

(1) Proper records shall be maintained to show the attendance and earnings of all employees and the departments or units or cost centers and the work on which they are employed. The records shall also indicate separately: -

- (a) Overtime wages earned.
- (b) Piece-rate wages earned.
- (c) Incentive wages earned, either individually or collectively as production bonus or under any other scheme based on output.
- (d) Earnings of casual labour.

(2) Idle time shall be separately recorded under classified headings in Annexure B of Schedule III indicating the reasons therefore.

(3) Any wages and salaries allocable to capital works such as addition or heavy repair works to plant and machinery, buildings or other fixed assets shall be accounted for under relevant capital heads.

III. Service Department Expenses:

Detailed records shall be maintained to indicate expenses incurred for each service Department or cost center like water supply, laboratory, air-conditioning, welfare etc. These expenses shall be apportioned to other service and production departments on an equitable basis and applied consistently.

IV. Utilities:

(1) **Water.** Proper records showing the quantity and cost of water treated consumed for the manufacture of synthetic & rayon in different departments/cost centers etc. shall be maintained in such details as may enable the company to furnish the necessary particulars in Annexure I to this Schedule. The cost of water allocated shall be on reasonable basis and applied consistently.

(2) **Steam.** Where steam is raised by the company proper records showing the quantity and cost of steam raised and consumed for the production of Rayon in different departments or cost centers shall be maintained in such detail as may enable the company to furnish the necessary particulars in Annexure (ii) to this Schedule. Adequate records shall be maintained to show the quantity and cost of steam purchased, if any. The cost of the steam consumed by the Rayon factory and other units of the company shall be calculated on reasonable basis and applied consistently.

(3) **Power.**

(a) When power is generated by the company, proper records showing the quantity and cost of power generated and consumed for the production of Rayon in different or cost centers etc. shall be maintained in such details as may enable the company to furnish the necessary particulars in Annexure (iii) to this Schedule. Adequate records shall also be maintained to show the quantity and cost of power purchased.

(b) Where power is generated and supplied by another unit of the company to the Rayon factory, adequate records shall be maintained to assess the quantity and cost of power so supplied. The rate charged by that unit shall be on a reasonable basis. Necessary records shall also be maintained to show the consumption of power by various departments or cost centers. The cost of power allocated to production shall be on a reasonable basis and applied consistently.

(4) **Air Conditioning.** - Proper records shall be maintained to enable determination of cost of air- conditioning and its distribution to departments or cost centers like viscose, spinning, bleaching, and coning to enable the company to furnish necessary particulars in Annexure IV to this Schedule.

V. Workshop Repairs and Maintenance:

Proper records showing the expenditure incurred by the workshop under different basis and on repairs and maintenance by the various departments and cost centers shall be maintained. The records shall also indicate the basis of charging the workshop expenses to different departments, cost centers and units. Expenditure on major works from which benefit is likely to accrue for more than one financial year shall be shown separately in the cost records indicating the method of its accounting in determining the cost of Rayon manufactured during

the relevant period. Expenditure incurred on works of capital nature shall be capitalized. The cost of such jobs shall include the expenditure on material, labour and a share of the overheads. The jobs carried out by the workshop of any other unit of the company to the Rayon Factory and vice versa / created on a reasonable basis and applied consistently.

VI. Depreciation:

(1) Adequate records shall be maintained showing values and other particulars of the fixed assets in respect of which depreciation is to be provided. The records shall inter alia indicate the cost of each item of asset, the date of its acquisition and the rate of depreciation.

(2) Basis on which depreciation is calculated and allocated to the various departments and products shall be clearly indicated in the records.

(3) Amount of depreciation chargeable to the different departments, manufacturing units or cost centers, for the financial year shall be in accordance with the provisions of Clause 'F' of Part II of the Fourth Schedule of the Companies Ordinance, 1984 and shall relate to the plant and machinery and other fixed assets utilized in such departments or units or cost centers. The method once adopted shall be applied consistently.

VII. Insurance:

(1) Records shall be maintained showing the Insurance premium paid for various risks covered on the assets and other Interests of the Company.

(2) Method of allocating insurance cost to the various cost centers shall be indicated in the cost records and followed consistently.

VIII. Overheads:

(1) Proper records shall be maintained showing the various items of expenses comprising overheads. These expenses shall be analyzed, classified and grouped in the works, administration and selling and distribution overheads. Where the company is engaged in the manufacture of any other products in addition to rayon products, the records shall clearly indicate the basis followed for apportionment of the common overheads including head-office expenses of the company to different rayon activities and other activities.

(2) Overheads allocable to capital works shall be indicated separately in the cost records. The methods followed for the levy and absorption of the above categories of overheads to the products shall be indicated in the cost records. The basis followed for levy and absorption of the overheads shall be equitable and applied consistently. In case any expense included in the above categories of overheads can be identified with a particular activity/product, such expenses shall be segregated and charged to the relevant activity/product at the first instance and thereafter the remaining common expenses under the above categories of overheads shall be allocated on a reasonable and equitable basis and applied consistently.

IX. Expense on Export:

Records showing expenses incurred on export of Rayon products if any, shall be separately maintained, so that the cost of export sales can be determined correctly. The expenses incurred on export, as well as any export incentive earned shall be reflected in the cost statements relating to export sales.

X. By-Products:

Proper records shall be maintained for each item of by-product derived showing the receipts, issues and balances both in quantity and value. The basis adopted for valuation of the by-products shall be equitable and consistent. Records indicating the expenses incurred on further processing of by-products like glauber salt into sodium sulphate as well as the actual sales realization of the ultimate by-product i.e. sodium sulphate shall be maintained. Credit

afforded for the quantity of glauber salt got converted into sodium sulphate shall be reasonable.

XI. Research and Development Expense:

(1) Adequate records showing the details of expenses incurred by the company for the development of existing products or new products or processes, if any, shall be maintained separately. Such records shall indicate the expenses incurred on generic research and brand promotion separately. Expenses incurred on brand promotion shall be excluded from costs and charged to profit directly. If the research and development department is also engaged in the design and development of plant facilities, the appropriate share thereof shall be capitalized. The method of charging research and development expenses to the cost of production shall be indicated in the cost records and such expenses shall be charged to viscose staple fibre of different enduses, viscose filament yarn and viscose tyre yarn on a reasonable basis. Wherever the utility of such research extends over more than one financial year such expenses shall be treated as deferred expenses and charged to cost of production on some reasonable basis which is to be followed consistently.

(2) Expenses incurred by the Research & Development Department for furnishing technical know-how to outsiders shall be recorded separately and excluded from the cost of rayon products referred to in rule (2) of Schedule I. The amounts recovered for providing technical know-how to outsiders shall also be indicated separately.

XII. Viscose Staple Fibre/Viscose Filament yarn and Viscose Tyre yarn/cord acetate yarn/Fibre for self-consumption:

Proper records shall be maintained showing the quantity and cost of each item of rayon products transferred to another department/unit of the company for self-consumption. The rates at which such transfers are affected shall be disclosed in the cost statement.

XIII. Packing:

(1) Proper records shall be maintained showing the quantities and cost of various packing materials such as polythene sheets, Kraft paper, jute packing sheets, hoops, mild steel wires, cones and wages and other expenses incurred in respect of different types and sizes of packages adopted for marketing of Rayon products. Where the expenses are incurred in common the basis of apportioning such expenses amongst different types of Rayon products shall be equitable and clearly indicated in the records and applied consistently.

(2) The quantity and cost of packing materials recovered from purchased raw materials and that re-used in packing shall be maintained. The basis of valuation adopted for such materials shall be reasonable.

(3) Detailed records of the expenses incurred on export packing shall also be kept separately and exhibited in the relevant cost statements for exports.

XIV. Work-in-progress and finished goods:

The method followed for determining the cost of work-in-progress and finished goods stock shall be indicated in the cost records so as to reveal the cost elements that have been taken into account in such computation. The method adopted shall be followed consistently.

XV. Cost Statement:

Cost statement showing the cost of production and cost of sales of viscose staple fibre, viscose filament yarn, viscose tyre yarn/cord and acetate yarn/fibre shall be maintained as detailed below:

(1) **Viscose Staple Fibre** - Cost statements showing the cost of production and cost of sales under Annexure A & D respective shall be maintained separately for each quality of fibre like ordinary viscose fibre used for filter tips, brake lining, asbestos ropes, sanitary

clothe and colored fibres. In the case of fibre god converted into tops for mixing with wool either through own machinery or by outside combing units cost statements showing the cost of production and cost of sales of viscose staple fibre in the form of tops shall also be maintained separately in respect of each denier. If viscose staple fibre is manufactured by the same company under two different processes like slurry and steeping processes cost of production and cost of sales respectively shall be ascertained separately in respect of relevant production under each of the process.

(2) **Viscose Filament Yarn.** - Cost statements including the cost of production and cost of sales under Annexure A & D respectively shall be maintained in respect of each quality of filament yarn manufactured and sold. Such cost statements shall as far possible be maintained denier-wise. If, however the cost of filament yarn cannot be collected denier-wise the total common cost of filament yarn produced may be distributed between the different deniers based on the length of production of each denier by adopting the appropriate weight and length conversion ratios as indicated in Annexure B or in a more appropriate manner.

(3) **Viscose Tyre Yarn/Cord.** - Cost statement showing the cost of production and cost of sales shall be maintained under Annexure E and F respectively for different qualities like super I and super II of viscos tyre yarn/cord.

(4) **Acetate Yarn/Fibre.**

- (a) Cost statement showing the cost of production of bleached cotton, cellulose acetate and acetate yarn/fibre shall be maintained under proforma A-I, A-II respectively. In respect of acetate yarn/fibre such cost statements shall be maintained denier-wise. If however the cost of acetate yarn cannot be collected denier-wise, the common costs may be distributed between different deniers based on the length of production of each denier by adopting the appropriate weight and length conversion ratios as indicated in Proforma B. Cost of sales statements shall be maintained for these products also in Annexure D.
- (b) Export of viscose staple fibre, viscose filament yarn, viscose tyre yarn/cord and acetate yarn/fibre shall be exhibited separately in the cost of sales statements and same excluded from the cost of sale statements and same from the cost of sale statements meant for sale in the internal market. Cost statements in Annexure ~F' shall also be maintained for type cord fabrics, if manufactured by the same company.

XVI. Reconciliation of Cost and Financial Accounts:

(1) The cost records shall be reconciled periodically with the financial books of account so as to ensure accuracy. Variations, if any, shall be clearly indicated and explained. The period for which such reconciliation is effected shall not exceed the period of the financial year of the Company. The reconciliation shall be done in such a manner that the profitability of the product under reference can be correctly adjudged and reconciled with the overall profits of the company.

(2) A statement showing the total expenses incurred and the income received by the company and the share applicable to Rayon products shall be maintained in Annexure 'G' duly reconciled with the financial accounts.

XVII Adjustment of Cost Variances:

Where the company maintains cost records on any basis other than actual, such as standard cost, the records shall indicate the procedures followed by the company in working out the cost of the products under such a system. The method followed for adjusting the cost variances in determining the actual cost of the product shall be indicated clearly in the cost records. The cost variances shall be shown against the relevant heads in the respective

Annexure of Schedule II. The reasons for the variances shall be detailed in the cost records.

XVIII. Records of Physical Verification:

Records of physical verification shall be maintained in respect of all items held in stock such as raw materials, process materials, packing materials, consumable stores, machinery spares, chemicals, fuels, finished goods and fixed assets. Reasons for shortage/surpluses arising out of such verification and method followed for adjusting the same in the cost of the products shall be indicated in the records.

XIX. Inter-Company Transactions:

(1) In respect of supplies made or services rendered by the company to its holding company or a subsidiary or a company in the same group or company in which a Director of the Company is also a Director in such companies and vice versa, records shall be maintained showing contracts entered into, agreements or understanding reached, in respect of:

- (a) Purchase and sale of raw materials and process materials. +
- (b) Utilisation of plant facilities;
- (c) Supply of utilities;
- (d) Administrative, technical, managerial and other consultancy services; and
- (e) Other consultancy services.

(2) These records shall indicate the basis followed to arrive at the rates charged between them so as to enable determination of the reasonableness of the rate charged or paid for such services.

XX. Statistical Records:

(1) Data such as dry cellulose content of wood pulp purchased and consumed shall be maintained occurring in different stages of the process employed in the manufacture for enabling control of process losses. The overall dry cellulose content of wood pulp used in the manufacture of viscose staple fibre, viscose filament yarn and viscose tyre yarn/cord and cotton linters in case of acetate yarn/fibre shall be reconciled with the overall dry cellulose content of the respective output. Statistical data regarding available machine h⁶ours/spindle hours and actual machine hours/spindle hours worked shall be maintained. Reasons for plant stoppages shall also be recorded under classified headings.

(2) Records as will enable the company to identify the capital employed separately for the viscose staple fibre, viscose filament yarn and viscose tyre yarn/cord and acetate yarn/fibre activities shall be maintained. Fresh investment on fixed assets that have not contributed to the production during the relevant period shall also be indicated in the records. The records shall in addition show assets added as replacement, and that added for increasing existing capacity.

(3) Statistical and other records maintained in accordance with the provisions of this Schedule and Schedule III shall be such 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 costs and to provide the necessary data required by the cost auditor to suitably report on all the points referred to in the Companies (Audit of Cost Accounts) Rules, 1998,

SCHEDULE II

GENERAL INFORMATION

- 1 Name of the Company.
- 2 Date of Incorporation.
- 3 Date of Board Meeting where Cost Statements were approved
- 4 Name, designation and qualification of the officer heading the cost accounting section.
- 5 Location of Registered Office or other office where Books of Account are maintained.
- 6 Location of Factory/Factories.
- 7 Type/Types of synthetic & rayon being produced.
- 8 Any salable by-products and mid-products.
- 9 **Intermediary products:**

	Per Day	Per Year
	M. Tonnes	M. Tonnes
(a) Designed Capacity		
(b) Installed Capacity		
(c) Capacity Utilized		
(d) No. of Days in the year on which capacity is calculated		
- 10 **Main products:**

(a) Designed Capacity		
(b) Installed Capacity		
(c) Capacity Utilized		
(d) No. of Days in the year on which capacity is calculated		
- 11 Foreign Technical Collaboration:
Name of the Process/Inventor/Patent holder.

Schedule III
(See paragraph 2)

ANNEXURE 'A'

Name of Company : -----
Name & address of Rayon Factory : -----

**Statement showing the Cost of Production Viscose Staple Fiber/Viscose
Filament Yarn manufactured during the year ending -----**

Processing

(1) Type : Processing
(2) Description : Steeping/Slurry/other process
(3) Quality : Staple length of Fibre
(4) Denier : Current year Previous year
(5) Production : Tonnes
(6) Total dry cellulose content of wood pulp consumed : Tonnes
(7) Total dry cellulose content of output : Tonnes
(8) Waste percentage

Particulars	Quantity (Units)	Rate per unit (Rs)	Total Cost (Rs)	Cost per Kg	
				Current year	Previous year
(1)	(2)	(3)	(4)	(5)	(6)
1. Raw Materials					
(a) Rayon pulp own production, if any					
(b) Rayon pulp (purchased indigenously)					
(c) Rayon Pulp (Imported)					
2. Process Chemicals					
(a) Charcoal					
(b) Caustic Soda					
(c) Sulphuric Acid					
(d) Carbon-di-sulphide					
(e) Liquid Chlorine					
(f) Sodium Sulphide					
(g) Others Dyes and Chemicals, if any					
3. Direct Salaries & Wages (Annexure K)					
4. Utilities					
(a) Power (Annexure J-III)					
(b) Water (Annexure J-I)					
(c) Steam (Annexure J-II)					
(d) Air-Conditioning (Annexure J-IV)					
5. Repairs & Maintenance.					
6. Stores and spares					
7. Insurance					
8. Manufacturing Overheads (Annexure M)					
9. Other works overheads					
10. Research & Development expenses					
11. Depreciation					
12. Share of administrative Overheads (Annexure vi)					
Total					
13. Less credit for					
(a) Waste recovered					
(b) Glauber salt					
14. Adjustment for opening and closing balance of Work-in-Progress					
15. Stock adjustment					
Add opening stock					
Less closing stock					
16. Total cost of viscose Staple Fiber/Viscose Filament Yarn transferred for packing(Proforma					

A-I)					
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If “market rate basis” is adopted instead of actual expenses incurred for own production of rayon grade pulp consumed in the manufacture of rayon products, the impact on the cost of production and cost of sales of rayon products due to difference in the basis adopted shall be separately worked out and indicated in the respective Annexure.

1. Separate cost statements shall be maintained in respect of different qualities of Viscose Staple Fibre manufactured like colored staple fibre, staple fibre for making tops, for filter tips and other uses indicating cost of the additional chemicals separately.
2. Separate cost statements shall be maintained for the respective production obtained under steeping or slurry or other alternative processes.
3. Denier-wise cost statements shall be maintained in respect of Viscose Filament Yarn. If, however, it is not possible, the apportionment of common cost shall be done on the basis of respective length of production as indicated in Annexure ‘E’.
4. The basis on which the realizable value for rejections, wastage such as good waste, oily waste etc., is determined shall be clearly indicated. Expenditure, if any, incurred for the disposal of such items shall be taken into account in arriving at the figures at item 11.
5. The apportionment of head office expenses and other common overheads to the product under reference in the case of multi-product unit shall be equitable.
6. Credits for glauber salt shall be reasonable and based on realizable value of sodium sulphate.
7. The Stock adjustments against item 13 of this Proforma shall relate to Rayon before packing only.
8. Bonus to employees other than incentive bonus, provision for statutory gratuity and interest charges shall be shown in Annexure ‘D’ only.
9. The cost of Viscose Staple Fibre processed further for conversion into tops shall be transferred separately to Annexure-A-I.

Name of Company :

Name & address of Rayon Factory :

**Statement showing Cost of Production of Viscose Staple Fibre in the form of tops
mixing with wool manufactured during the year _____**

	Current Year (Rs)	Previous Year (Rs)
1	2	9
(1) Staple		
(2) Denier		
(3) Colour		
(4) Quantity of Viscose Fibre processed		
(5) Quantity of Viscose Fibre in the form of tops obtained		
(6) Waste:		
(a) Good waste		
(b) Oily waste		
(7) Total waste percentage		

Particulars	Quantity (Units)	Rate (Rs)	Total Cost (Rs)	Cost per Kg	
				Current year (Rs)	Previous year (Rs)
(1)	(2)	(3)	(4)	(5)	(6)
1. Viscose Staple Fibre transferred from Performa 'A'.					
2. Packaging & Despatch to Processor, if applicable					
(a) Packing materials					
(b) Salaries and Wages (Annexure K)					
(c) Other Overheads including depreciation					
3. Cost of conversion into tops					
Less: Credits for:					
(a) Good waste					
(b) Oily waste					
4. Stock Adjustments					
Add: Opening Stock Less: Closing Stock					
5. Quantity of tops transferred to Annexure D					

Note:

- 1) Separate cost statements shall be maintained for each quality and colour.
- 2) If conversion is done by the company, element wise cost of conversion shall be shown, against item No. 3. Adjustment for opening & closing balances of work-in-progress shall be indicated in such cases.
- 3) Adequate records for quantity dispatched to the contractor and quantity received as tops shall be maintained.

Name of Company	:
Name & address of Acetate Yarn/Fibre Factory	:

Statement showing the Cost of Production of Bleached cotton used in the manufacture of Acetate Yarn/Fibre during the year ending _____

Productions	Current year	Previous years
	Tonnes	Tonnes
(1) Total dry cotton linters Consumed		
(2) Total output		
(3) Waste percentage		

Particulars	Quantity (Units)	Rate per unit (Rs)	Total Cost	Cost per Kg.	
				Current year	Previous year
(1)	(2)	(3)	(4)	(5)	(6)
1. Raw Materials:					
Cotton linters:					
(a) Second Cut linters					
(b) Defibrated linters					
(c) Mill Fun linters					
2. Process Chemicals:					
(a) Chlorine					
(b) Sulphuric Acid					
(c) Caustic Soda					
(d) Others (to be specified)					
3. Direct Salaries & Wages (Annexure K)					
4. Utilities:					
(a) Power (Annexure J-III)					
(b) Water (Annexure J-I)					
(c) Steam (Annexure J-II)					
5. Repairs and Maintenance					
6. Stores and Spares					
7. Insurance					
8. Manufacturing Overheads (Annexure M)					
9. Other Works Overheads					
10. Depreciation					
11. Share of Administration Overhead (Annexure L)					
Total					
12. Adjustments for opening and closing balance of Work-in- Progress.					
13. Stock Adjustments:					
Add: Opening Stock					
Less: Closing Stock					
Total cost of production					
14. Cost of selling & Distribution (Annexure N)					
15. Total cost of bleached cotton (linters) transferred to Proforma 'B-I'					
16. Quantity sold if any					
17. Sales Realisation					

Note:

1. Bonus to employees other than incentive bonus, provision statutory gratuity and interest charges shall be shown in Annexure –F only.
2. Appropriate share of selling & distributed shall be charged on quantity sold.

Name of Company	:	-----
Name & address of Acetate Yarn/Fibre Factory	:	-----

**Statement showing the Cost of Cellulose Acetate manufactured
during the year ending _____**

Productions	Current year	Previous years
	Tonnes	Tonnes
(1) Production		
(2) Total input		
(3) Total output		
(4) Waste percentage		

Particulars	Quantity (Units)	Rate per unit (Rs)	Total Cost	Cost per Kg.	
				Current year	Previous year
(1)	(2)	(3)	(4)	(5)	(6)
1. Raw Materials:					
(a) Bleached Cotton linters (Proforma B)					
(b) Acetic Acid					
(c) Acetic anhydride					
Less: Credit for acetic acid					
Net Total					
2. Process Chemicals:					
(to be specified)					
(a) Sulphuric acid					
(b) Magnesium Oxide					
(c) Others					
3. Direct Salaries & Wages (Annexure K)					
4. Utilities:					
(a) Power (Annexure J-III)					
(b) Water (Annexure J-I)					
(c) Steam (Annexure J-II)					
5. Repairs and Maintenance					
6. Stores and Spares					
7. Insurance					
8. Manufacturing Overheads (Annexure M)					
9. Other Works Overheads					
10. Depreciation					
11. Share of Administration overheads (Annexure L)					
Total					
12. Adjustments or opening and closing balance of work-in- progress					
13. Stock Adjustments:					
Add: Opening Stock					
Less: Closing Stock					
14. Total cost of production of Cellulose Acetate (transferred to Annexure B-II)					

Note
Bonus to employees other than incentive bonus, provision for statutory gratuity and interest charges shall be shown in Annexure 'D' only

Name of Company	:	-----
Name & address of Acetate Yarn/Fibre Factory	:	-----

**Statement showing the Cost of Production of Acetate Yarn/Fibre
manufactured during the year ending _____**

	Current year	Previous year
(1) Type		
(2) Description		
(3) Quality		
(4) Denier		
(5) Production		
(6) Total input		
(7) Total output		
(8) Waste percentage		

Particulars	Quantity (Units)	Rate per unit (Rs)	Total Cost	Cost per Kg.	
				Current year	Previous year
(1)	(2)	(3)	(4)	(5)	(6)
1. Raw Materials:					
(a) Cellulose Acetate (Performa B-I)					
(b) Waste Yarn					
(c) Acetone					
Total					
Less: Credit for acetone recovery					
Net Total					
2. Chemicals:					
(a) Titanium dioxide					
(b) Celite					
(c) Activated Carbon					
(d) Others (to be specified)					
3. Stores					
4. Direct Salaries & Wages (Annexure K)					
5. Utilities					
(a) Power (Annexure J-III)					
(b) Water (Annexure J-I)					
(c) Steam (Annexure J-II)					
(d) Others (to be specified)					
6. Repairs and Maintenance					
7. Insurance					
8. Manufacturing Overheads (Annexure M)					
8. Works Overhead					
9. Research & Development expenses					
10. Depreciation					
11. Share of Administrative overheads (Annexure L)					
Total					
12. Less: Credit for waste					
13. Adjustment for opening and closing balance of work-in-progress					
14. Stock Adjustments:					
Add: Opening Stock					
Less: Closing Stock					
15. Total cost of Acetate yarn/fibre					

transferred for packing to Annexure 'D'.					
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Notes:

- 1) Separate cost statements shall be maintained in respect of different qualities for Acetate Yarn/Fibre manufactured
- 2) Denier-wise cost statements shall be maintained in respect of Acetate Filament Yarn. IF, however, it is not possible to apportion common cost, the same shall be done on the basis of respective length of production as indicated in Performa 'B'
- 3) The basis on which the realizable value for rejections, wastage etc. is determined shall be clearly indicated. Expenditure, if any, incurred for the disposal of such items shall be taken into account in arriving at the figure at item '11'.
- 4) The apportionment of head office expenses and other common overheads to the products under reference in the case of multi product units shall be equitable.
- 5) The stock adjustment against item 13 of this Performa shall relate to Acetate Yarn/ Fibre before packing only.
- 6) Bonus to employees other than incentive bonus, provisions for statutory gratuity and interest charges shall be shown in Performa 'D' only

Name of Company : _____
 Name & address of Rayon Factory : _____

**Statement showing the Cost of Viscose Tyre Yarn manufactured
 during the year _____**

(1)	Type	_____
(2)	Description	_____
(3)	Quality	_____
(4)	Denier	_____
(5)	Production (in T0nnes)	_____
(6)	Total dry Cellulose content of tyre cell pulp consumed	_____
(7)	Total dry Cellulose content of output	_____
(8)	Waste percentage	_____

Particulars	Quantity (Units)	Rate (Rs)	Total Cost (Rs)	Cost per Kg	
				Current year (Rs)	Previous year (Rs)
(1)	(2)	(3)	(4)	(5)	(6)
1. Raw Materials: Tyre Cell Pulp					
2. Process Materials:					
(a) Caustic Soda					
(b) Sulphuric acid					
(c) Carbon-di-sulphide					
(d) Other chemicals					
3. Direct Salaries & Wages (Annexure K)					
4. Utilities:					
(a) Power (Annexure J-III)					
(b) Water (Annexure J-I)					
(c) Steam (Annexure J-II)					
(d) Air-conditioning (Annexure J-IV)					
(e) Other Services (to be specified)					
5. Stores and Spares					
6. Manufacturing Overheads (Annexure M)					
7. Other Works Overheads					
8. Research & Development expenses					
9. Depreciation					
10. Share of Administration Overheads (Annexure L) Total					
11. Less: Credit for:					
(a) Waste recovered					
(b) Glauber Salt					
12. Adjustment for Opening and Closing balances of work-in progress					
13. Stock Adjustments: Add: Opening Stock Less: Closing Stock					
14. Total cost of tyre yarn transferred to Annexure 'F'					

Note:

1. Separate cost statements shall be maintained in respect of different qualities of Viscose Tyre Yarn like Super I and Super II.
2. The apportionment of head office expenses and other common overheads to the products under reference in the case of multi-product units shall be equitable.
3. The basis on which the realizable value for rejections, wastage such as good waste, oily waste, etc. is determined shall be clearly indicated. Expenditure, if any, incurred for the disposal of such items shall be taken into account in arriving at the figures at item 10.
4. Credit for glauber shall be reasonable and based on recoveries for sodium sulphate saleable.
5. Bonus to employees other than incentive bonus, provision for statutory gratuity and interest charges shall be shown in Annexure 'F' only.

Name of Company : _____
 Name & address of Rayon Factory : _____

**Statement showing the Cost of Sales of Viscose Staple Fibre/Viscose
 Filament Yarn/Acetate Yarn (Quality of Fibre/Yarn to be specified)
 packed and sold during the year _____**

	Current Year (Qty. Kg)	Previous Year (Qty. Kg)
1	2	3
(1) Type of winding: Hanks/Cones/Cheese		
(2) Input in winding Deptt.		
(3) Output of winding Deptt.		
(4) Wastage percentage		
(5) Quantity packed		
(6) Quantity sold		

Particulars	Quantity (Units)	Rate (Rs)	Total Cost (Rs)	Cost per Kg	
				Current year (Rs)	Previous year (Rs)
(1)	(2)	(3)	(4)	(5)	(6)
1. Cost of Viscose Staple Fibre/Viscose Filament Yarn/Acetate Yarn/Fibre and Fibre in the form of tops transferred from Performa A, A-I and B-II					
2. Winding Charges:					
(a) Cones					
(b) Salaries & Wages (Annexure K)					
(c) Stores & Spares					
(d) Depreciation					
(e) Repairs & Maintenance					
(f) Other Overheads					
Total					
3. Adjustment for difference work-in-progress stock					
4. Adjustments					
Add: Opening stock					
Less: Closing stock					
Quantity transferred for packing					
5. Packing Cost					
(a) Packing Materials (as may be appropriate for Fibre of Filament Yarn)					
(i) Jute pack sheet					
(ii) Polythene sheet					
(iii) Wooden Boxes					
(iv) Card Board Boxes					
(v) Mild Steel Wire					
(vi) Other packing materials					
(b) Salaries and Wages (Annexure K)					
(c) Repairs and maintenance					
(d) Other Overheads					
(e) Depreciation					
Total N.L.					
6. Stock Adjustments (Packed goods)					
Add Opening Stock					
Less: Closing Stock					
Cost of quantity transferred to sales					
7. Selling and Distribution Expenses					

<p>(Annexure N)</p> <p>8. Total cost including selling and distribution expenses</p> <p>9. Interest charges</p> <p>10. Annual Bonus to employees</p> <p>11. Provisions for statutory gratuity</p> <p>12. Other expenses not including in cost (to be specified)</p> <p style="padding-left: 40px;">Total</p> <p>13. Less Other incomes non considered in cost (items to be specified)</p> <p>14. Total expenses excluding excise duty for quantity sold within the country</p> <p>15. Sales realization excluding excise duty for quantity sold within the country:</p> <p style="padding-left: 20px;">(a) At prices under voluntary agreement</p> <p style="padding-left: 20px;">(b) At prices under free sale price</p> <p style="padding-left: 20px;">(c) Self-consumption, if any</p> <p>16. Margin: .</p> <p style="padding-left: 20px;">1) Under Voluntary agreements</p> <p style="padding-left: 20px;">(2) Under free sale price</p>					
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Note:

1. Separate cost statements shall be maintained in respect of each quality of Viscose Staple Fibre/Acetate Yarn/Fibre and Fibre sold in the form of tops for woollen industry and each denier of Viscose Staple Fibre, Viscose Filament Yarn manufactured and sold. Separate cost statements shall also be maintained for each form of winding like hanks and cones.
2. Separate cost statements shall be maintained for the respective production obtained under steeping or slurry or other alternative processes.
3. Packing materials recovered from raw materials purchased and reused for packing fibre shall be charged at reasonable rates.
4. The apportionment of common selling and distribution expenses to the product under reference in the case of multi-product units shall be equitable and consistent.
5. Interest charges, actually incurred shall only be shown against item 9.
6. Bonus to employees other than incentive bonus, provision for statutory gratuity and interest charges shall be shown separately in this Annexure only and not in any other Annexure.
7. Sales realization shall be shown separately for each type of Viscose Staple Fibre/Filament Yarn/Acetate Yarn/Fibre sold against item 15 of this Annexure.
8. Separate cost statements under this Annexure (suitably modified) shall be maintained in respect of Viscose Staple Fibre/Viscose Filament Yarn/Acetate Yarn/Fibre exported wherein expenses incurred on exports and incentives earned thereon shall also be shown.
9. Sales realization under item 15 above should indicate the board details such as sale to actual users/exporters/as per Textile Commissioner's Order or as per voluntary agreement with weavers and under free sale prices.
10. Self-consumption, if any, shall be shown separately.

Name of Company :

Name & address of Rayon Factory :

Statement showing the Cost of Viscose Tyre Yarn/Cord/Fabric (quality to be specified) packed and sold during the year _____

	Current Year (Qty. Kg)	Previous Year (Qty. Kg)
1	2	9
(1) Input of total tyre yarn		
(2) Tyre cord produced		
(3) Waste %		
(4) Input of tyre cord		
(5) Output of fabric		
(6) Waste %		
(7) Quantity packed		
(8) Quantity sold		

Particulars	Quantity (Units)	Rate (Rs)	Total Cost (Rs)	Cost per Kg	
				Current year (Rs)	Previous year (Rs)
(1)	(2)	(3)	(4)	(5)	(6)
1. Cost of Viscose Tyre Yarn transferred from Annexure 'C'					
2. Expenses on Slashing:					
(a) Salaries & wages (Annexure K)					
(b) Repair & Maintenance					
(c) Depreciation					
(d) Other overheads					
3. Expenses on Secondary coning					
(a) Salaries & wages (Annexure K)					
(b) Repair & Maintenance					
(c) Depreciation					
(d) Power (Annexure J-III)					
(e) Other overheads					
4. Expenses on cord making					
(a) Salaries & wages (Annexure K)					
(b) Repair & Maintenance					
(c) Depreciation					
(d) Power (Annexure J-III)					
(e) Other overheads					
5. Expenses on fabric making					
(a) Cotton weft					
(b) Power (Annexure J-III)					
(c) Salaries & wages (Annexure K)					
(d) Repair & Maintenance					
(e) Other overheads					
6. (a) Adjustment for opening and closing work-in-progress					
stock adjustment					
Add: Opening stock					
Less: Closing stock					
7. Packing expenses					
(For Quantity packed)					
(a) Cones					
(b) Bobbies					
(c) Rolls					
(d) Wooden Boxes					
(e) Other Materials, if any					
(f) Wages					

(g) Repairs & Maintenance (h) Depreciation (i) Other overheads Total 8. Stock Adjustment: Add: Opening Stock Less: Closing Stock Total 9. Selling & Distribution Expenses (Annexure N) 10. Total cost including selling and distribution expenses 11. Interest charges 12. Annual bonus to employees 13. Provision for statutory gratuity 14. Other expenses not included in cost (to be specified) 15. Less: Other incomes not considered in cost (terms to be specified) 16. Total expenses excluding excise duty for quantity sold within the country 17. Sales realization for Tyre Yarn/Cord Fabric excluding excise duty for quantity sold within the country 18. Margin					
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Note:

1. Delete items not applicable for any one product.
2. Separate cost statements shall be maintained for each quality of tyre yarn like super I and super II as well as for different qualities of tyre cord and fabrics manufactured and sold.
3. The apportionment of common selling and distribution expenses to the product under reference in the case of multi-product units shall be equitable and consistent.
4. Interest charges, actually incurred shall only be shown against time.
5. Bonus to employees other than incentive bonus, provision for statutory gratuity and interest charges shall be shown separately in this Annexure only and not in any other Annexure.
6. Sales realization shall be shown separately for each type of Viscose Tyre Yarn/Cord/Fabrics sold against item to 'this Performa.
7. Separate cost statements under Annexure (suitably modified) shall be maintained in respect of Tyre Yarn/Cord/Fabrics exported within expenses incurred on exports and incentives earned thereon shall also be shown.
8. If tyre yarn is got converted into fibre by outside parties, necessary records relating to conversion cost shall be maintained and the cost incurred indicated under item '5' of this Performa,
9. Adjustment of work-in-progress shall be made wherever applicable.

ANNEXURE G

Name of Company	:
Name & address of Rayon Factory	:

**Statement showing the allocation to Total expenses & income of the company
between Viscose Staple Fibre/Filament Yarn Tyre Cord/Fabrics/Acetate
Yarn/Fibre & other activities for the year _____**

	Viscose Staple Fibre		Viscose Filament Yarn		Viscose Tyre yarn Cord/Fabrics		Acetate Yarn		Acetate Fibre	
	Qty	No of Working hours/ annum	Qty	No of Working hours/ annum	Qty	No of Working hours/ annum	Qty	No of Working hours/ annum	Qty	No of Working hours/ annum
1	2	3	4	5	6	7	8	9	10	11
(1) Licensed Capacity										
(2) Installed Capacity										
(3) Budgeted Capacity										
(4) Actual utilization/production during the year										
(5) Percentage of (4) to (2)										
(6) Percentage of (4) to (3)										

Particulars	Actual Total expenses (Rs)	Share Applicable					
		Viscose Staple Fibre (Rs)	Viscose Filaments Yarn (Rs)	Viscose Tyre Yarn/Cord/ Fabrics (Rs)	Acetate Yarn (Rs)	Acetate Fibre (Rs)	Other Activities (Rs)
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
1. Raw materials consumed							
2. Process materials consumed							
3. Packing materials							
4. Direct salaries and wages							
5. Utilities.							
6. Stores & Spares							
7. Repair & Maintenance							
8. Other Works Overheads							
9. Research & Development expenses							
10. Depreciation							
11. Administration Overheads							
Total							
12. Adjustment for difference between opening and closing balances of work-in progress							

<p style="text-align: center;">Total</p> <p>13. Less: Credits for recoveries (i) By-products (ii) Spinning Wastes (iii) Others Total</p> <p>14. Packing cost</p> <p>15. Stock Adjustments for difference between opening and closing stock</p> <p>16. Selling & Distribution expenses Total</p> <p>17. Annual bonus to employees other than incentive bonus</p> <p>18. Provision for statutory gratuity</p> <p>19. Interest charges</p> <p>20. Other expenses not included in cost (items to be specified) Total</p> <p>21. Less: Other incomes not considered in cost (items to be specified) Total</p> <p>22. Total excluding excise duty</p> <p>23. Deduct export benefits, if any</p> <p>24. Net sales realization (excluding excise duty)</p> <p>25. Margin</p>							
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All items of income and expenditure in this Annexure shall be reconciled with the financial accounts for the relevant period.

Name of Company : -----
 Name & address of Rayon Factory : -----

***Statement showing reasons for loss of Production
 during the year ending _____***

Name of the unit:

Viscose Staple fibre, Filament yarn, Tyre yarn/cord/fabrics/acetate yarn/fibre, steam generation, water treatment etc. (following information has to be furnished separately in respect of each of the above units)

	Production losses	Under utilization of installed capacity (percentage)	Remarks
1	2	3	4
(1) Routine plant maintenance)please indicate nature of maintenance) (2) Unforeseen break-down of plant & machinery (3) Shortage of raw materials (4) Power failure (5) Strike, lock-out, etc. (6) Any other reason.			

<p>different</p> <p>deniers</p> <p>(i)</p> <p>(ii)</p> <p>(iii)</p> <p>(5) Carbon-di- sulphide</p> <p>(6) Sulphuric Acid</p> <p>(7) Caustic Soda</p> <p>(8) Glauber salt.</p> <p>(9) Sodium Sulphate</p> <p>(10)Raw cotton Linters</p> <p>(11)Acetate Yarn.</p> <p>(12)Acetate Fibre</p> <p>(13)Acetic Acid</p> <p>(14)Acetone</p> <p>(15)Bleached Cotton</p> <p>(16)Cellulose acetate</p> <p>(17)Others.</p>										
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Name of Company	:	-----
Name & address of Rayon Factory	:	-----

**Statement showing the Cost of Water treated/consumed
during the year ending _____**

Installed capacity	:	-----
Quantity of water treated	:	-----
Cost per kilo litre of water treated	:	-----

Particulars	(Units)	Rate (Rs)	Quantity	(Amount)
(1)	(2)	(3)	(4)	(5)
1. Water Royalty				
2. Chemicals:				
(a) Chlorine				
(b) Calcium Hypochlorite				
(c) Alum				
(d) Bleaching Powder				
(e) Sodium Acuminate				
(f) Lime				
(g) Any other item (to be specified)				
3. Stores				
4. Power				
5. Salaries & Wages (Annexure v)				
6. Repair & maintenance				
Sub total				
7. Overheads				
8. Deprecation				
Total				
9. Less credits , if any				
10. Net Total				

Apportionment:	No of units	Amount (Rs)
i) Steam (Annexure J-II)		
ii) Power (Annexure J-III)		
iii) Viscose Fibre/Filament Yarn (Annexure A)		
iv) Viscose Tyre Yarn (Annexure C)		
v) Sulphuric Acid Plant		
vi) Carbon-di-sulphide plant		
vii) Caustic Soda and Chlorine Plant		
viii) Bleached Cotton (Annexure B)		
ix) Cellulose acetate (Annexure B-I)		
x) Acetate Yarn/fibre (Annexure B-II)		
xi) Others if any.		

Notes:

1. If treated water is supplied to any other outside partly, necessary credits for recoveries made shall be given against item 9.
2. Where metres are not installed consumption of treated water shall be assessed on a reasonable basis and applied consistently.
3. Bonus to employees other than incentive bonus, provision for statutory gratuity and interest charges shall be shown in Annexure 'D' and 'F' only

Name of Company	:	-----
Name & address of Rayon Factory	:	-----

**Statement showing the Cost of Steam raised/consumed
during the year ending _____**

Installed steam generation capacity Kg/hr at Kg/Cmg	:	-----
Quantity of steam raised	:	-----Tonnes Pressure-Kg/Cmg
Cost per tonne of steam raised	:	-----

Particulars	Quantity (units)	Rate (Rs)	(Amount) (Rs)
(1)	(2)	(3)	(4)
1. Water (As per Annexure I)			
2. Fuels:			
(a) Coal			
(b) Fuel Oil			
(c) Electricity			
(d) Other fuels, if any (to be specified)			
3. Other Direct Expenses (such as Boiler inspection fees)			
4. Consumables Stores			
5. Salaries and wages (Annexure K)			
6. Repair & maintenance			
7. Other overheads			
8. Deprecation Total			
9. Less credits for coal Ash, Condensate and other credits, if any			
10. Less (a) cost of steam used by power house (b) other units of the company			
11. Quantity and cost of Balance steam			

Apportionment:	Units	Pressure Kg/Cmg	Amount
i) water (Annexure J-I)			
ii) Power (Annexure J-III)			
iii) Viscose Fibre/Filament Yarn (Annexure A)			
iv) Viscose Tyre Yarn (Annexure C)			
v) Sulphuric Acid Plant			
vi) Carbon-di-sulphide plant			
vii) Caustic Soda and Chlorine Plant			
viii) Bleached Cotton (Annexure B)			
ix) Cellulose acetate (Annexure B-I)			
x) Acetate Yarn/fibre (Annexure B-II)			
xi) Others if any.			

Notes:

1. If steam is supplied to any other outside party, necessary credit for recoveries made shall be given against item 10.
2. Where metres are not installed, consumption of steam shall be assessed on a reasonable basis and applied consistently.
3. Bonus to employees other than incentive bonus. Provision for statutory gratuity and interest charges shall be shown in Annexure 'D' and 'F' only.

Name of Company	:	-----
Name & address of Rayon Factory	:	-----

**Statement showing the Cost of Power generated/purchased and consumed
during the year ending _____**

Installed generation capacity	MW	:	-----
No of Units generated	KWH	:	-----
No of Units Purchased	KWH	:	-----
Consumption in power house	KWH	:	-----
Net units consumed	KWH	:	-----

Particulars	Quantity (units)	Rate (Rs)	(Amount) (Rs)
(1)	(2)	(3)	(4)
1. (a) steam (as per Annexure II/purchased) (b) other materials, if any, (to be specified)			
2. Consumables Stores			
3. Other direct charges (such as Electricity duty etc)			
4. Salaries and wages (Annexure v)			
5. Repair & maintenance			
6. Other overheads			
7. Deprecation			
Sub total			
Power purchased			
Gross Total			
Less recoveries if any			
Total			
Cost per unit (purchased and generated)			

Apportionment :	Installed Loan	Quantity	Amount (Rs)
i. Water (Annexure J-I)			
ii. Steam generation (Annexure J-II)			
iii. Air Conditioning (Annexure J-IV)			
iv. Viscose Fibre/Filament Yarn (Annexure A)			
v. Viscose Tyre Yarn (Annexure C)			
vi. Caustic Soda/ Chlorine			
vii. Carbon-di- sulphide			
viii. Sulphuric Acid			
ix. Sodium Sulphate			
x. Bleached Cotton (Annexure B)			
xi. Cellulose acetate (Annexure B-I)			
xii. Acetate Yarn (Annexure B-II)			
xiii. Acetate fibre (Annexure B-II)			
xiv. Other units of the company			

Notes:

- Cost per units shall be worked out with reference to the Net units of power available for use after deducting consumption in the power house and other losses.
- Where meters are not installed, consumption of power shall be assessed on a reasonable basis and applied consistently.
- Bonus to employees other than incentive bonus, provisions for statutory gratuity and interest charges shall be shown in Annexure 'D' and 'F' only and not in any other annexure.

Name of Company	:	-----
Name & address of Rayon Factory	:	-----

**Statement showing the Cost of Air-Conditioning
during the year ending _____**

Installed capacity	Thermal units/hr
Average operating load	“ “
No of hours operation during the year	“ “

Particulars	Quantity (Units)	Rate (Rs)	(Amount) (Rs)
(1)	(2)	(3)	(4)
(1) Chemicals			
(2) Salaries and wages			
(3) Power and other services			
(a) power			
(b) Water			
(4) Consumable Stores			
(5) Repair & Maintenance			
(6) Works overhead			
(7) Depreciation			
Total cost			

Apportionment	Rate (Rs)	Amount (Rs)
1. Viscose Staple Fibre		
(a) Viscose Deptt.		
(b) Spinning Deptt.		
2. Viscose Filament Yarn		
(a) Deptt.		
(b) Spinning Deptt.		
(c) Coning Deptt.		
3. Viscose Tyre Yarn		
(a) Viscose Deptt.		
(b) Textile Deptt.		
4. Acetate Fibre		
(a) Bleaching Deptt.		
(b) Spinning Deptt.		
5. Acetate Yarn		
(a) Bleaching Deptt.		
(b) Spinning Deptt.		
6. Other units		

Note:

- The apportionment of Air-Conditioning cost to the different departments and cost centers shall be done on scientific and reasonable manner and applied consistently.
- Bonus to employees other than incentive bonus, provision for statutory gratuity and interest charges shall be shown in Annexure 'D' and 'F' only and not in any other Proforma.

Name of Company : -----
 Name & address of Rayon Factory : -----

**Statement showing the Cost of salaries, Wages and other
 benefits for the Year Ended _____**

S.No	Particulars	Current Year	Previous Year
1	Salaries and Wages:		
(i)	Officers and Permanent Staff		
(ii)	Labour on Contract and Daily basis		
(iii)	Bonuses		
2	Benefits:		
(i)	Medical Expenses		
(ii)	Canteen Expenses		
(iii)	Welfare, Recreation		
(iv)	Transport and Traveling		
(v)	Educational Cess/ Expenses		
(vi)	Group Insurance/Workmen Compensation		
(vii)	Provident Fund (Employer's Contribution)		
(viii)	Gratuity/Pension/Retiring Benefits		
(ix)	Other Benefits (if any)		
	Total		
3	<i>Apportionment</i>		
	i. Water treatment (Annexure J-I) ii. Power (Annexure J-II) iii. Steam generation (Annexure J-III) iv. Air Conditioning (Annexure J-IV) v. Viscose Fibre/Filament Yarn (Annexure A) vi. Viscose Tyre Yarn (Annexure C) vii. Viscose Tyre yarn viii. Caustic Soda/ Chlorine ix. Carbon-di- sulphide x. Sulphuric Acid xi. Sodium Sulphate xii. Bleached Cotton (Annexure B) xv. Cellulose acetate (Annexure B-I) xvi. Acetate Yarn (Annexure B-II) xvii. Acetate fibre (Annexure B-II) xiii. Other units of the company		

Name of Company : -----
 Name & address of Rayon Factory : -----

Statement showing the Cost of Administrative overheads for the Year Ended _____

	Current Year	Previous Year
1. Salaries Wages & Other Benefits (Statement 6.7)		
2. Directors Remuneration		
3. Directors Traveling		
4. Staff Traveling		
5. Vehicle Running Expenses		
6. Communication Expenses		
7. Repair & Maintenance		
i) Office Equipments		
ii) Furniture & Fixtures		
8. Building others (to be specified)		
9. Advertisement		
10. Utilities		
11. Rent, Rates & Taxes		
12. Printing & Stationary		
13. Legal & Professional Expenses		
14. Entertainment		
15. Insurance Costs		
16. Charity & Donation		
17. Others to be specified		
18. Depreciation		
Total		
<i>Apportionment</i>		
i. Water treatment (Annexure J-I) ii. Power (Annexure J-II) iii. Steam generation (Annexure J-III) iv. Air Conditioning (Annexure J-IV) v. Viscose Fibre/Filament Yarn (Annexure A) vi. Viscose Tyre Yarn (Annexure C) vii. Viscose Tyre yarn viii. Caustic Soda/ Chlorine ix. Carbon-di- sulphide x. Sulphuric Acid xi. Sodium Sulphate xii. Bleached Cotton (Annexure B) xiii. Cellulose acetate (Annexure B-I) xiv. Acetate Yarn (Annexure B-II) xv. Acetate fibre (Annexure B-II) xvi. Other units of the company		

Name of Company :

Name & address of Rayon Factory :

Statement showing the Cost of Manufacturing overheads for the Year Ended _____

	PARTICULARS	CURRENT YEAR	PREVIOUS YEAR
1	Consumable stores and spare parts		
2	Repair and maintenance		
3	Utilities		
4	Insurance		
5	Lubrication oil		
6	Rent		
7	Rates & Taxes		
8	Office Supplies		
9	Other Overheads (to be specified)		
10	Depreciation		
	<i>Apportionment</i>		
	<ul style="list-style-type: none"> i. Water treatment (Annexure J-I) ii. Power (Annexure J-II) iii. Steam generation (Annexure J-III) iv. Air Conditioning (Annexure J-IV) v. Viscose Fibre/Filament Yarn (Annexure A) vi. Viscose Tyre Yarn (Annexure C) vii. Viscose Tyre yarn viii. Caustic Soda/ Chlorine ix. Carbon-di- sulphide x. Sulphuric Acid xi. Sodium Sulphate xii. Bleached Cotton (Annexure B) xiii. Cellulose acetate (Annexure B-I) xiv. Acetate Yarn (Annexure B-II) xv. Acetate fibre (Annexure B-II) xvi. Other units of the company 		

Name of Company :

Name & address of Rayon Factory :

Statement showing the Cost of Selling, Distribution for the Year Ended _____

	Current Year (Rs.)	Previous Year (Rs.)
Salaries, Wages & Other Benefits (Annexure v)		
Commission to Selling agents		
Freight and transport charges less recoveries from customers		
Loading and unloading charges		
Godown rent		
Retail sales office expenses such as . rent etc., if any		
Other expenses		
Share of Administration Overheads		
Stores & Spares		
Loose Tools		
Depreciation		
Insurance		
Other Overheads		
Total		
<i>Apportionment</i>		
i. Water treatment (Annexure J-I) ii. Power (Annexure J-II) iii. Steam generation (Annexure J-III) iv. Air Conditioning (Annexure J-IV) v. Viscose Fibre/Filament Yarn (Annexure A) vi. Viscose Tyre Yarn (Annexure C) vii. Viscose Tyre yarn viii. Caustic Soda/ Chlorine ix. Carbon-di- sulphide x. Sulphuric Acid xi. Sodium Sulphate xii. Bleached Cotton (Annexure B) xiii. Cellulose acetate (Annexure B-I) xiv. Acetate Yarn (Annexure B-II) xv. Acetate fibre (Annexure B-II) xvi. Other units of the company		

Name of Company :

Name & address of Rayon Factory :

Statement of Fixed Assets and allocation of Depreciation for the Year Ended _____

Sr. #	Cost			Depreciation				Written Down Value	Total Depreciation
	Cost Opening	Additions/ Deletions	Cost Closing	Rate %	Acc. Dep Opening	Charge for the Year	Acc. Dep Closing		
Production									
Building									
Plant & Machinery									
Electrical Installations									
Furniture & Fixtures									
Transferred from other Departments									
TOTAL									
<i>Electrical Department</i>									
Building									
Plant & Machinery									
Electrical Installations									
Furniture & Fixtures									
TOTAL									
<i>Workshop</i>									
Building									
Tools & Equipment									
Furniture & Fixtures									
TOTAL									
<i>Stores & Allied Facilities</i>									
Building									
Storage Tanks									
Furniture & Fixtures									
TOTAL									
<i>Administrative</i>									
Building									
Office Equipment									
Vehicles									
Furniture & Fixtures									
Electrical Appliances									
<i>TOTAL</i>									

Sd: xxxxx
(Nazir Ahmad Shaheen)
 Executive Director (CCD)