PART-II

Statutory Notifications (S.R.O.)
GOVERNMENT OF PAKISTAN
CORPORATE LAW AUTHORITY
(Corporate Regulation Wing)

NOTIFICATION

Islamabad, the 14th may, 1994

S.R.O. 386 (I)/94.- In exercise of powers conferred by section 230 and 506 of the Companies Ordinance, 1984 (XLVII of 1984), read with the Finance Division Notification No. S.R.O. 698 (I)/86, dated the 2nd July, 1986, the Corporate Law Authority is pleased to make the following Order, the same having been previously published as required by sub-section (1) of section 506 of the said Ordinance, namely:-

CEMENT INDUSTRY (COST ACCOUNTING RECORDS) ORDER 1994

1. **Short title, application and commencement.** – (1) This Order may be called the Cement Industry (Cost Accounting Records), Order 1994.

   (2) This Order shall apply to every company engaged in production, processing and manufacturing of clinker or cement or both.

   (3) It shall come into force on such date as the Corporate Law Authority may, by Notification in the official Gazette, appoint.

2. **Maintenance of records.** – (1) Every company 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 specified in the Schedule to this Order.

   (2) The 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 cost of production and cost of sales of each of the products referred to in sub-paragraph (2) of paragraph (1) separately, during a financial year.

   (3) Where a company is manufacturing any other product in addition to clinker or cement or both, the particulars relating to the utilisation 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 clinker or cement or both.

   (4) It shall be the duty of every person referred to in sub-section (7) of section 230 of the Companies Ordinance, 1984 (XLVII of 1984), to comply with the provisions of sub-
paragraphs (1), (2) 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 contravene any of the provisions of this Order, such company and every officer thereof referred to in sub-paragraph (4) of paragraph 2 shall be punishable under sub-section (7) of section 230 of the Companies Ordinance (XLVII of 1984), 1984.

**SCHEDULE**

[(See paragraph 2 (1)]

Subject to the provisions of paragraph 1 (c) of this Schedule, cost records on quantitative and money value basis shall be maintained in respect of each of the following departments as applicable to each company:-

1. Quarry .. .. .. .. Annexure I
2. Transportation .. .. .. Annexure II
3. Crusher .. .. .. Annexure III
4. Stock hall (where applicable) .. .. Annexure IV
5. Raw mill .. .. .. Annexure V
6. Kiln .. .. .. Annexure VI
7. Grinding .. .. .. Annexure VII
8. Packing and storage .. .. Annexure VIII

Note:

(a) The cost record regarding cement stored in silos shall be covered in record of the grinding department; and

(ii) The cost record regarding packed cement shall be covered in record of the packing and storage department.

Cost of these departments are to be classified as “direct departmental cost” and “indirect departmental cost” so as to conform to or as near thereto as possible to such detailed headings as described in the various annexures. Indirect departmental cost represent cost of service departments such as those producing compressed air (Annexure IX), power (Annexure X) and other general expenses (Annexure XI). The indirect departmental cost shall be transferred to the above production departments.

Cost of each production department i.e. total of direct and indirect departmental cost, shall be transferred to the next production department on the basis of quantity of output transferred out to next department.

Annexure XII represents a Summary of all production costs for a cement factory as derived from Annexure I to XI.

Important items of costs have been described in the following paragraphs:
1. **Raw Materials:**

(1) Adequate records shall be maintained showing receipts issues and balances, both in quantities and values of each of raw material required for manufacture of clinker or cement. The basis on which the value of receipts and issues have been calculated shall be clearly indicated in the cost records maintained or, if so desired by the company, in a separate manual of procedure, if any, maintained by the company or in foot notes or separate explanatory notes to the cost statements for the relevant period. Such basis shall be paid consistently throughout the relevant period. The values shall include all direct charges upto works such as royalty, excise duty, haulage, transport, freight, handling and insurance:

(a) All issues of production materials shall be reconciled in Annexures I to VIII, or in any form as near thereto as possible. Any losses or surpluses arising as a result of physical verification of inventories and adjustment thereof shall be clearly indicated in the cost records. Statutory records liable to be maintained under Mining and Explosive Acts and rules may be considered adequate if they meet the requirements specified here.

(b) Record of quarrying contracts, purchases and supply entered into with lessors and suppliers will be maintained showing the rate at which the various quantities of materials are to be supplied. The record shall indicate principal features of each contract, particularly conditions relating to the quality, price and period of delivery, discount for any transit losses and terms of payment including cash discounts, if any, and compensation the supplier shall pay for delay in delivery or non-delivery. The records shall also show the deliveries received against each contract of supply of materials till the contracted quantities are received in full. The lease and supply contracts shall also indicate the conditions relating to rebate for quality variations in chemical composition, colour and moisture content in case of limestone of particular quality, clay, shale and gypsum in case of white cement, iron slag in case of slag cement and in case of other materials usual quality standards shall be specified in the supply contracts for the purpose of rebates.

(c) Where some items of the raw materials are raised form mines owned or leased by the companies or are produced or manufactured by them, separate records showing the cost of raising, producing and manufacturing such raw materials shall be maintained in such detail as may enable the company to fill up the necessary particulars in the annexurs or in proformae as near thereto as possible. Where such items of raw materials are obtained on the basis of supply contracts Annexures I, II or III and not required otherwise, need not be maintained.

(d) The cost, in addition to the basic price of the materials shown in the records, shall also include all other direct charges incidental to the procurement of production materials and transporting the same up to the factory. In case of own quarry of limestone, records of overburden raised shall be kept in terms of cost incurred. The basis of distributing
the case of removal of overburden over the entire period of quarry working in the particular area shall be determined and consistently applied.

(e) Any wastage, whether in handling, transit, storage or in any other stage, shall be shown separately. The method of dealing with such losses in the calculation of cost shall also be indicated in the cost records. Realisable value of any waste material or by-product recovered or sale proceeds of any process material such as clinker shall be credited to the cost of such process to arrive at the net cost of cement.

(f) The records shall be maintained in such detail as may enable the company to compile the cost in the various annexures.

2. **Labour:**

(a) Adequate record shall be maintained to show the attendance of workers employed by the company whether on regular, temporary or piece-rate basis or on contract basis, as the case may be. Proper record shall also be maintained in respect of payments made for overtime work and production incentives given to the workers. This will be done in a manner that labour cost is available for each cost centre.

(b) Fair and reasonable allocation shall be made for wages paid to such labour as has been utilised in more than one department, between the various departments or cost centres and the basis of such allocation shall be consistently followed. Reasons for idle time or lay off payments shall be recorded along with the method of treatment in the calculation of the cost of the items referred to in sub-paragraph (2) of paragraph 1. Any wages paid for additions to plant and machinery or other fixed assets, shall be excluded from the cost of production.

(c) Benefits paid to the employees other than covered in (a) above shall be worked out separately and shown in the cost statement department-wise.

3. **Furnace Oil/Gas:**

(a) Adequate records shall be maintained to ascertain the cost of furnace oil/gas purchased and furnace oil/gas charged to different departments. In case the cost of furnace oil/gas is allocated to different departments on any basis other than the actual cost, reconciliation with the actual cost and the treatment of variances, shall be indicated in the cost records.

(b) Adequate record shall be maintained showing measurement of furnace oil before and after each filling in such a manner that quantity purchased is reconciled with the addition to stock on each filling.

(c) The records shall be maintained in such details as may enable the company to compile the cost data in the annexures.
4. **Electric Power:**

   (a) Adequate records, showing quality and cost of electric power generated and purchased with fixed charges and duties incurred thereon, shall be maintained.

   (b) Where electric power is generated by the company itself or by its wholly owned subsidiary or a sister concern, separate records shall be maintained in such details as may enable the company to compile cost data in Annexure X.

   (c) The records shall be so maintained as to enable assessment of consumption of power by different departments or manufacturing units or cost centres. Allocation of cost of electric power shall be on the basis of actual consumption if separate meters are installed; or on the basis of technical estimates in the absence of separate meters. In the case of fixed charges or fuel adjustment surcharge claimed by KESC, WAPDA or any other supplier of electricity, irrespective of the actual power consumed and if the amount payable as per actual consumption falls below the contractual minimum, the difference between the contractual minimum and the actual amount shall be treated as fixed or period cost and transferred to Annexure XI. Cost of power consumed in and chargeable to non-manufacturing departments, if significant, shall be shown separately.

5. **Consumable Stores:**

   (a) Record of each item of consumable stores shall be maintained to show receipts, issue and balances, both in quantities and values, required or actually used.

   (b) Cost of consumable stores shall include all direct charges incidental to procurement of each item up to the factory. The cost of such stores consumed shall be charged to relevant departments on the basis of actual consumption. The items issued for capital expenditure, such as additions to plant and machinery, shall be shown under relevant capital expenditure heads and not in the cost statements.

   (c) The requirements of Mining Act 1923 with relevant rules made thereunder, shall be fully complied with. In the same manner, requirements of Explosives Act, 1884, and Explosive Rules, 1940, shall also be compiled with as required in this behalf as far as acquisition, storage and consumption of explosives for quarrying purposes is concerned.

   (d) Wastage of consumable stores, whether in transit, storage or at any point, shall be quantified and shown separately. Method of dealing with such losses in costing shall be indicated in the cost records.

6. **Repairs and maintenance:**

   Adequate records showing expenditure incurred on in-house repair and maintenance, and repair and maintenance through outside agencies shall be maintained. Records of workshop for quarrying of lime stone and clay shall be kept separately and costs charged to quarrying operation. Details of cost determination and their basis of allocation of repairs and maintenance expenditure to different departments or manufacturing units or cost centres shall be inducted. Cost of work of capital nature, of
heavy repairs, maintenance and overhaul cost, benefit of which is likely to spread over a period longer than one financial year shall be shown separately.

7. **Compressed Air:**

   Appropriate record of cost of compressed air incurred in connection with the generation of compressed air, if centralised and provided for the consuming departments, shall be maintained in sufficient details as may enable the company to compile the cost data to be charged as part of other manufacturing over heads in Annexure IX.

8. **Depreciation:**

   (a) Adequate records preferably in the form of an annexure shall be maintained showing values and other particulars of 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, its economic life and the rate of depreciation.

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

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

9. **Insurance:**

   (a) Record shall be maintained showing the insurance premia paid for the various risks covered on the assets and other interests of the company.

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

10. **Other Overheads:**

    Overheads items which cannot conveniently be identified or apportioned over individual departments may be accumulated in Annexure XI and prorated over various departments on such basis or such one or more bases as may be deemed necessary. The basis or bases of apportionment shall be stated in the said Annexure.

11. **Administration, Selling and Distribution Expenses:**

    Adequate records shall be maintained showing the items comprising administration, selling and distribution expenses and apportionment thereof to the different grades of cement if produced in the same factory. It clinker is being sold in
addition to cement, the basis of allocation of these expenses shall be indicated records. If only one grade of cement is being sold, the entire amount of administration, selling and distribution expenses may be allocated to that grade.

12. **Work-in-process and Finished Goods Inventories:**

Record of work-in-process inventories at each stage of process, quarrying, transpiration, raw material crushing, stock hall, raw material mixing and grinding, clinking, clinker grinding cement in soils and packing and storage shall be maintained and inventories will be physically checked and verified at the close of the financial period and duly reconciled with the books of accounts. Automatic data recording devices built into the crushing, mixing, clinkering and other plants, if available, may be utilised for reconciling in-put and out-put. Measurement of furnace oil will be done before and after each filling. Method of valuation of work-in-process and the finished goods inventories shall be indicated in the cost records so as to reveal the cost elements which have been taken into account in such computation. The cost elements shall be related to the items referred to the Annexures. The costing method adopted shall be consistently followed. Treatment of differences, if any, on physical verification of stocks with book balances, shall also be indicated in the records. Special care shall be thane or moisture absorption and drying of limestone and clay because of weather conditions.

13. **Packing**

(a) Adequate records as required for the purposes of Annexure VIII shall be maintained showing the cost of packing materials used and direct wages and other expenses incurred in respect of different types and weights of packages. In case of bulk supplies, necessary cost adjustments will be made.

(b) Adequate records shall be maintained showing quality, rate and value of packing material charged to the cost of sale.

(c) Where packing material is produced in-house by the company, the record shall reflect the method of its valuation. In case packing material is purchased form a subsidiary or an associated company, the record shall disclose the name of such company and the purchase agreement with such company. The record shall the purchase agreement with the supplier even if it is an outside company/party.

14. **Statistical Statements and other Records:**

Companies shall develop appropriate standards for use as a basis to evaluate performance. Quality reports based on standards of strength as per B.S.S. or other standards adopted by the industry may be maintained. Consumption ratios such as yield of explosives, furnace oil per ton of clinker, usage of clinker per ton of cement, percentage of gypsum, slag in cement, power consumption in terms of kwh for per ton of cement produced, etc., are also recommended to be worked out and compared with last year.

15. **Reconciliation of Cost and Financial Accounts:**
(a) If integrated accounts are not maintained, the cost records shall be periodically reconciled with the financial accounts to ensure accuracy. Variations, if any, shall be clearly indicated and explained.

(b) The reconciliation shall be done in such a manner that the profitability of each product produced and sold is correctly judged and reconciled with the overall profits of the company from all of its activities.

(c) Adequate cost records shall be maintained in a manner so that the cost statements may be compiled.

Annexure - I

DEPARTMENTAL COST STATEMENT
(One sheet for each quarry item)

Name of Department: LIMESTONE, CLAY GYPSUM, QUARRY FOR THE YEAR ENDED:___
**A. Quantitative data**

<table>
<thead>
<tr>
<th>Item</th>
<th>For the Year: ______ tonnes</th>
<th>Last year tonnes</th>
<th>Increase/decrease Over last year tonnes</th>
</tr>
</thead>
<tbody>
<tr>
<td>Opening stock at quarry, Quantity quarried</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Total:</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Quantity transported to crusher</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Stock adjustment (if any)</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Closing stock at quarry</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Reason for adjustment</td>
<td></td>
<td></td>
<td></td>
</tr>
</tbody>
</table>

**B. Cost Statement**

<table>
<thead>
<tr>
<th>Cost</th>
<th>For the year</th>
<th>Last year</th>
</tr>
</thead>
<tbody>
<tr>
<td>Rs. in 000</td>
<td>Rs. Per tonne</td>
<td>Rs. in 000</td>
</tr>
<tr>
<td>Direct Departmental Cost:</td>
<td></td>
<td></td>
</tr>
<tr>
<td>Explosives (if any)</td>
<td></td>
<td></td>
</tr>
<tr>
<td>Royalty and duties</td>
<td></td>
<td></td>
</tr>
<tr>
<td>Labour cost.</td>
<td></td>
<td></td>
</tr>
<tr>
<td>Salaries</td>
<td></td>
<td></td>
</tr>
<tr>
<td>Employee’s other benefits</td>
<td></td>
<td></td>
</tr>
<tr>
<td>Indirect materials</td>
<td></td>
<td></td>
</tr>
<tr>
<td>Insurance</td>
<td></td>
<td></td>
</tr>
<tr>
<td>Repair &amp; maintenance</td>
<td></td>
<td></td>
</tr>
<tr>
<td>Fuel oil</td>
<td></td>
<td></td>
</tr>
<tr>
<td>Gas</td>
<td></td>
<td></td>
</tr>
<tr>
<td>Depreciation (Annex…..)</td>
<td></td>
<td></td>
</tr>
<tr>
<td>Other overheads</td>
<td></td>
<td></td>
</tr>
<tr>
<td>Sub-total:</td>
<td></td>
<td></td>
</tr>
<tr>
<td>Indirect Departmental Cost:</td>
<td></td>
<td></td>
</tr>
<tr>
<td>Compressed Air (Annexure IX)</td>
<td></td>
<td></td>
</tr>
<tr>
<td>Power (Annexure X).</td>
<td></td>
<td></td>
</tr>
<tr>
<td>Other factory expenses (Annexure XI).</td>
<td></td>
<td></td>
</tr>
<tr>
<td>Sub-total:</td>
<td></td>
<td></td>
</tr>
<tr>
<td>Total cost of the period</td>
<td></td>
<td></td>
</tr>
<tr>
<td>Add: cost of opening stock</td>
<td></td>
<td></td>
</tr>
<tr>
<td>Total cost of available stock:</td>
<td></td>
<td></td>
</tr>
</tbody>
</table>

**C. Cost Distribution**

| Item                                                                 |              |           |
|----------------------------------------------------------------------|              |           |
| Cost transferred to crusher                                          |              |           |
| Cost of closing stock                                                |              |           |
| Total cost accounted for                                             |              |           |

**Annexure - II**

DEPARTMENTAL COST STATEMENT
Name of Department: TRANSPORTATION FOR THE YEAR ENDED:______

A. Quantitative data

<table>
<thead>
<tr>
<th>Quantity transported from quarry</th>
<th>For the Year:_____ tonnes</th>
<th>Last year tonnes</th>
<th>Increase/decrease tonnes</th>
</tr>
</thead>
<tbody>
<tr>
<td>i- Clay/shale</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>ii- Lime Stone</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>iii- Gypsum</td>
<td></td>
<td></td>
<td></td>
</tr>
</tbody>
</table>

B. Cost Statement

<table>
<thead>
<tr>
<th>Cost</th>
<th>For the year</th>
<th>Last year</th>
<th>Increase/decrease</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td>Rs. in 000</td>
<td>Rs. Per tonne</td>
<td>Rs. In 000</td>
</tr>
</tbody>
</table>

Direct Departmental Cost:
(a) Outside contract cost of transpiration:

<table>
<thead>
<tr>
<th>i- Clay/Shale</th>
<th>ii- Lime Stone</th>
<th>iii- Gypsum</th>
</tr>
</thead>
</table>

Sub-total:
(b) Own Transportation Cost:

Duties (if any)
Labour costs
Salaries
Employee’s other benefits
Indirect material
Insurance
Repair and maintenance
Fuel oil
Greases
Gas
Tyres and tubes
Depreciation (Annex………..)
Other Overheads

Sub-total:

Indirect Departmental Cost:

Compressed Air (Annexure IX)
Power (Annexure IX)
Other Factory Expenses

Sub-Total:
Total own transportation cost.
(c) Total transportation cost.

C. Cost Distribution

<table>
<thead>
<tr>
<th>Appointed to:</th>
</tr>
</thead>
<tbody>
<tr>
<td>i- Clay/Shale</td>
</tr>
<tr>
<td>ii- Lime Stone</td>
</tr>
<tr>
<td>iii- Gypsum</td>
</tr>
</tbody>
</table>

Total:
A. Quantitative data

<table>
<thead>
<tr>
<th></th>
<th>Clay/Shale tonnes</th>
<th>Lime Stone tonnes</th>
<th>Gypsum tonnes</th>
</tr>
</thead>
<tbody>
<tr>
<td>Opening Stock (uncrushed material).&lt;br&gt;&lt;i&gt;Add: Received from quarry/purchase.&lt;/i&gt;</td>
<td>For the year</td>
<td>Last year</td>
<td>For the year</td>
</tr>
<tr>
<td>Total available for crushing:</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Less: closing stock (uncrushed material). Crushed during the period.</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Add: Opening stock (Crushed material)</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Total crushed material:</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Less: Closing stock (crushed material)</td>
<td></td>
<td></td>
<td></td>
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<tr>
<td>Stock reconciliation:</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Transferred to raw mill</td>
<td></td>
<td></td>
<td></td>
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<tr>
<td>Stock adjustment</td>
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<td></td>
<td></td>
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<tr>
<td><strong>Total:</strong></td>
<td></td>
<td></td>
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</tbody>
</table>

<table>
<thead>
<tr>
<th></th>
<th>For the year</th>
<th>Last year</th>
</tr>
</thead>
<tbody>
<tr>
<td>Direct Departmental Cost:</td>
<td></td>
<td></td>
</tr>
<tr>
<td>Direct material (if any)</td>
<td></td>
<td></td>
</tr>
<tr>
<td>Labour Cost</td>
<td></td>
<td></td>
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<tr>
<td>Salaries</td>
<td></td>
<td></td>
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<tr>
<td>Employee’s other benefits</td>
<td></td>
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<tr>
<td>Indirect material</td>
<td></td>
<td></td>
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<tr>
<td>Repair and maintenance</td>
<td></td>
<td></td>
</tr>
<tr>
<td>Insurance</td>
<td></td>
<td></td>
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<tr>
<td>Fuel oil</td>
<td></td>
<td></td>
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<tr>
<td>Greases</td>
<td></td>
<td></td>
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<tr>
<td>Gas</td>
<td></td>
<td></td>
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<tr>
<td>Depreciation (Annex………..)</td>
<td></td>
<td></td>
</tr>
<tr>
<td>Other Overheads</td>
<td></td>
<td></td>
</tr>
<tr>
<td><strong>Sub-total (a):</strong></td>
<td></td>
<td></td>
</tr>
</tbody>
</table>

<table>
<thead>
<tr>
<th></th>
<th>Rs. in 000</th>
<th>Rs. Per tonne</th>
<th>Rs. In 000</th>
<th>Rs. Per tonne</th>
</tr>
</thead>
<tbody>
<tr>
<td>Indirect Departmental Cost:</td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Compressed Air (Annexure IX)</td>
<td></td>
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<td></td>
<td></td>
</tr>
<tr>
<td>Power (Annexure IX)</td>
<td></td>
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<tr>
<td>Other Factory Expenses</td>
<td></td>
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</tr>
<tr>
<td><strong>Sub-total (b):</strong></td>
<td></td>
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<tr>
<td><strong>Total Cost (a+b):</strong></td>
<td></td>
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</tbody>
</table>
### C- Cost Distribution

(On time or other appropriate basis)

<table>
<thead>
<tr>
<th></th>
<th>For the year</th>
<th>Last year</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td>Rs. in 000</td>
<td>Rs. Per tonne</td>
</tr>
<tr>
<td>Clay/Shale</td>
<td></td>
<td></td>
</tr>
<tr>
<td>Lime Stone</td>
<td></td>
<td></td>
</tr>
<tr>
<td>Gypsum</td>
<td></td>
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</tr>
</tbody>
</table>

### D- Cost Transferred and Cost of Closing

Stock cost summary

<table>
<thead>
<tr>
<th></th>
<th>Clay/Shale</th>
<th>Lime Stone</th>
<th>Gypsum</th>
</tr>
</thead>
</table>

a- Opening Stock (Uncrushed).
b- Cost received (during the year)
c- Total cost for uncrushed material (a+b)
d- Cost applicable to closing stock (uncrushed)
e- Cost applicable to crushed material (c-d).
f- Cost of crushing process (from above).
g- Opening stock (crushed material).
h- Total cost applicable to crushed material (e+f+g)
i- Closing stock (crushed material)
j- Cost transferred to stock hall (Raw material storage) (h-I)
Annexure - IV

DEPARTMENTAL COST STATEMENT

Name of Department: STOCK HALL STORAGE/ISSUAGE OF RAW MATERIAL FOR

THE YEAR ENDED:________

A. Quantitative data

<table>
<thead>
<tr>
<th></th>
<th>Clay/Shale tonnes</th>
<th>Lime Stone tones</th>
<th>Gypsum tonnes</th>
</tr>
</thead>
<tbody>
<tr>
<td>Opening Stock</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Received from crusher</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Purchased.</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Total</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Issued to mix/slurry</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Stock adjustment</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Closing stock.</td>
<td></td>
<td></td>
<td></td>
</tr>
</tbody>
</table>

B- Cost Statement:

<table>
<thead>
<tr>
<th></th>
<th>For the year</th>
<th>Last year</th>
</tr>
</thead>
<tbody>
<tr>
<td>Labour cost:</td>
<td>Rs. 000 per tonnes</td>
<td>Rs. 000 per tonnes</td>
</tr>
<tr>
<td>Salaries</td>
<td></td>
<td></td>
</tr>
<tr>
<td>Employee’s other benefits</td>
<td></td>
<td></td>
</tr>
<tr>
<td>Indirect material</td>
<td></td>
<td></td>
</tr>
<tr>
<td>Repair and maintenance</td>
<td></td>
<td></td>
</tr>
<tr>
<td>Insurance</td>
<td></td>
<td></td>
</tr>
<tr>
<td>Fuel-oil</td>
<td></td>
<td></td>
</tr>
<tr>
<td>Gas</td>
<td></td>
<td></td>
</tr>
<tr>
<td>Depreciation (Annex………..)</td>
<td></td>
<td></td>
</tr>
<tr>
<td>Other Overheads (Annex………..)</td>
<td></td>
<td></td>
</tr>
</tbody>
</table>

Sub-Total (a):

Indirect Departmental Cost:

Compressed Air (Annexure IX)
Power (Annexure IX)
Other Factory Expenses

Sub-total(b):

Total Cost (a+b):

C- Cost Distribution

<table>
<thead>
<tr>
<th>Quality issued to Raw Mill (Tonnes)</th>
<th>Cost of Stock Hall Applicable to issues</th>
<th>Cost Applicable to closing stock</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td>Rs. 000 Per tonne</td>
<td>Rs. In 000</td>
</tr>
<tr>
<td></td>
<td>Rs. Per tonne</td>
<td>Rs. Per tonne</td>
</tr>
</tbody>
</table>
Clay/Shale.
Lime Stone
Gypsum
Total

D- Cost Summary (Upto Stock Hall Stage)
Cost transferred and cost of closing stock:

<table>
<thead>
<tr>
<th>Quantity Received (Tonnes)</th>
<th>Clay Shale</th>
<th>Lime Stone</th>
<th>Gypsum</th>
<th>Total</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td>Rs. 000</td>
<td>Rs. 000</td>
<td>Rs. 000</td>
<td>Rs. 000</td>
</tr>
<tr>
<td></td>
<td>Per tonne</td>
<td>Per tonne</td>
<td>Per tonne</td>
<td>Per tonne</td>
</tr>
</tbody>
</table>

Opening Stock
Add: Received from Crusher/purchases.
Stock Hall
Cost
Total:

<table>
<thead>
<tr>
<th>Less:</th>
<th>Clay Shale</th>
<th>Lime Stone</th>
<th>Gypsum</th>
<th>Total</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td>Rs. 000</td>
<td>Rs. 000</td>
<td>Rs. 000</td>
<td>Rs. 000</td>
</tr>
<tr>
<td></td>
<td>Per tonne</td>
<td>Per tonne</td>
<td>Per tonne</td>
<td>Per tonne</td>
</tr>
</tbody>
</table>

Cost of Closing stock
Cost
Applicable to Quantities Issued to Raw Mill.
Annexure - V

DEPARTMENTAL COST STATEMENT
(Separate sheet for wet/dry process)

Name of Department: RAW MILL (FOR MIX/SLURRY) FOR THE YEAR ENDED:______

A. Quantitative data

<table>
<thead>
<tr>
<th></th>
<th>Clay/Shale tonnes</th>
<th>Lime Stone tonnes</th>
<th>Mix/Slurry tonnes</th>
</tr>
</thead>
<tbody>
<tr>
<td>Opening Stock</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Received from stock.</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td></td>
<td>For the year</td>
<td>Last year</td>
<td>For the year</td>
</tr>
<tr>
<td>Total:</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Issued for Mix/Slurry</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Total Mix/Slurry made</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Mix/Slurry transferred to clinkering</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Stock adjustment</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Closing stock</td>
<td></td>
<td></td>
<td></td>
</tr>
</tbody>
</table>

B- Cost Statement:

<table>
<thead>
<tr>
<th></th>
<th>For the year Rs. 000 per tonnes</th>
<th>Last year Rs. 000 per tonnes</th>
</tr>
</thead>
</table>

Direct Material:
1- Opening stock
2- Received from stock hall
3- Total
4- Closing stock

Cost of raw materials processed (3)-(4)
Cost of opening stock
Direct Departmental Costs
Materials added eg. Laterite
Labour
Salaries
Employee’s other benefits
Grinding material
Lining plates
Indirect material
Repair and maintenance
Water
Fuel-oil
Gas
Depreciation (Annex.………..)
Other Overheads
Sub-Total (a):

**Indirect Departmental Cost:**
- Compressed Air (Annexure IX)
- Power (Annexure IX)
- Other Factory Expenses (Annexure IX)

Sub-total (b):
Total Cost (a+b):

---

C- Cost Distribution

<table>
<thead>
<tr>
<th></th>
<th>For the year</th>
<th></th>
<th>Last year</th>
<th></th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td>Rs. in 000</td>
<td>Rs. Per tonne</td>
<td>Rs. In 000</td>
<td>Rs. Per tonne</td>
</tr>
<tr>
<td>Transferred to Kiln</td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Closing stock of mix/slurry</td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Total:</td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
</tbody>
</table>
DEPARTMENTAL COST STATEMENT  
(Separate sheet for wet/dry process Clinker)

Name of Department: KILN FOR THE YEAR ENDED: __________

**A. Quantitative data**

<table>
<thead>
<tr>
<th></th>
<th>For the year</th>
<th>Last year</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td>tonnes</td>
<td>tonnes</td>
</tr>
<tr>
<td>Opening Stock</td>
<td></td>
<td></td>
</tr>
<tr>
<td>Quantity received from Raw Mill.</td>
<td></td>
<td></td>
</tr>
<tr>
<td>Total:</td>
<td></td>
<td></td>
</tr>
<tr>
<td>Quantity fed into (the) Kiln.</td>
<td></td>
<td></td>
</tr>
<tr>
<td>Stock adjustment</td>
<td></td>
<td></td>
</tr>
<tr>
<td>Closing stock</td>
<td></td>
<td></td>
</tr>
<tr>
<td>Clinker produced</td>
<td></td>
<td></td>
</tr>
<tr>
<td>Opening stock clinker</td>
<td></td>
<td></td>
</tr>
<tr>
<td>Total:</td>
<td></td>
<td></td>
</tr>
<tr>
<td>Clinker transferred to Grinding</td>
<td></td>
<td></td>
</tr>
<tr>
<td>Clinker sold</td>
<td></td>
<td></td>
</tr>
<tr>
<td>Stock adjustment</td>
<td></td>
<td></td>
</tr>
<tr>
<td>Closing stock of clinker.</td>
<td></td>
<td></td>
</tr>
<tr>
<td>Total:</td>
<td></td>
<td></td>
</tr>
</tbody>
</table>

**B. Cost Statement:**

<table>
<thead>
<tr>
<th></th>
<th>For the year</th>
<th>Last year</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td>Rs. in 000</td>
<td>Rs. Per tonne</td>
</tr>
<tr>
<td><strong>Cost received from Raw Mill:</strong></td>
<td></td>
<td></td>
</tr>
<tr>
<td>1- Opening stock</td>
<td></td>
<td></td>
</tr>
<tr>
<td>2- Received during the year</td>
<td></td>
<td></td>
</tr>
<tr>
<td>3- Total</td>
<td></td>
<td></td>
</tr>
<tr>
<td>4- Closing stock</td>
<td></td>
<td></td>
</tr>
</tbody>
</table>

Cost to be charged to the process (3)-(4).

Direct Departmental cost:
Material added (if any).
Labour
Salaries
Employee’s other benefits
Indirect materials.
Fuel-oil
Gas
Repair and maintenance
Depreciation (Annex .......... X)
Other Overheads

Sub-Total (a):

Indirect Departmental Cost:
Compressed Air (Annexure IX)
Power (Annexure IX)
Other Factory Expenses (Annexure IX)
Sub-total (b):
Total Cost (a+b):

Less: value of clinker sold (if any)

C- Cost Distribution

<table>
<thead>
<tr>
<th>For the year</th>
<th>Last year</th>
</tr>
</thead>
<tbody>
<tr>
<td>Rs. in 000</td>
<td>Rs. Per tonne</td>
</tr>
<tr>
<td>Cost transferred to Grinding</td>
<td></td>
</tr>
<tr>
<td>Cost of Closing stock of Clinker</td>
<td></td>
</tr>
<tr>
<td>Total:</td>
<td></td>
</tr>
</tbody>
</table>
Annexure - VII

DEPARTMENTAL COST STATEMENT

Name of Department: GRINDING (CEMENT) FOR THE YEAR ENDED:___________

A. Quantitative data

<table>
<thead>
<tr>
<th></th>
<th>For the year tonnes</th>
<th>Last year tonnes</th>
</tr>
</thead>
<tbody>
<tr>
<td>Opening Stock (Clinker)</td>
<td></td>
<td></td>
</tr>
<tr>
<td>Clinker received from kiln.</td>
<td></td>
<td></td>
</tr>
<tr>
<td>Total:</td>
<td></td>
<td></td>
</tr>
<tr>
<td>Clinker fed into grinding</td>
<td></td>
<td></td>
</tr>
<tr>
<td>Stock adjustment.</td>
<td></td>
<td></td>
</tr>
<tr>
<td>Closing stock of clinker.</td>
<td></td>
<td></td>
</tr>
</tbody>
</table>

<table>
<thead>
<tr>
<th></th>
<th>Tonnes</th>
<th>Tonnes</th>
</tr>
</thead>
<tbody>
<tr>
<td>Opening stock of cement</td>
<td></td>
<td></td>
</tr>
<tr>
<td>Cement produced.</td>
<td></td>
<td></td>
</tr>
<tr>
<td>Cement produced as % of input</td>
<td></td>
<td></td>
</tr>
<tr>
<td>Cement transferred to silos.</td>
<td></td>
<td></td>
</tr>
<tr>
<td>Stock adjustment</td>
<td></td>
<td></td>
</tr>
<tr>
<td>Closing stock of cement.</td>
<td></td>
<td></td>
</tr>
</tbody>
</table>

B- Cost Statement:

<table>
<thead>
<tr>
<th></th>
<th>For the year</th>
<th>Last year</th>
</tr>
</thead>
<tbody>
<tr>
<td>Cost received from Kiln:</td>
<td></td>
<td></td>
</tr>
<tr>
<td>1- Opening stock</td>
<td></td>
<td></td>
</tr>
<tr>
<td>2- Received during the year for clinker</td>
<td></td>
<td></td>
</tr>
<tr>
<td>3- Total cost of clinker.</td>
<td></td>
<td></td>
</tr>
<tr>
<td>4- Cost of Closing stock of (Clinker)</td>
<td></td>
<td></td>
</tr>
<tr>
<td>Cost of clinker fed to Grinding process (3)-(4).</td>
<td></td>
<td></td>
</tr>
<tr>
<td>Direct Departmental cost:</td>
<td></td>
<td></td>
</tr>
<tr>
<td>Material added</td>
<td></td>
<td></td>
</tr>
<tr>
<td>Gypsum</td>
<td>Slag</td>
<td>Others</td>
</tr>
<tr>
<td>---------</td>
<td>-------</td>
<td>---------</td>
</tr>
<tr>
<td>Salaries</td>
<td>Employee’s other benefits</td>
<td>Indirect materials.</td>
</tr>
<tr>
<td>Lining plates</td>
<td>Fuel-oil</td>
<td>Gas</td>
</tr>
</tbody>
</table>

**Sub-Total (a):**

<table>
<thead>
<tr>
<th>Indirect Departmental costs:</th>
<th>Compressed air (Annex IX)</th>
<th>Power (Annex X)</th>
<th>Other factory expenses (Annex XI)</th>
</tr>
</thead>
</table>

**Sub-Total (b)**

**Total cost (a+b)**

**C- Cost Distribution**

<table>
<thead>
<tr>
<th>Cost transferred to silos</th>
<th>Cost of closing stock of cement.</th>
</tr>
</thead>
<tbody>
<tr>
<td>Total</td>
<td></td>
</tr>
</tbody>
</table>
Annexure - VIII

DEPARTMENTAL COST STATEMENT

Name of Department: PACKING & STORAGE FOR THE YEAR ENDED: __________

A. Quantitative data

<table>
<thead>
<tr>
<th>Description</th>
<th>For the year tonnes</th>
<th>Last year tonnes</th>
<th>Last year tonnes</th>
</tr>
</thead>
<tbody>
<tr>
<td>Opening Stock of cement (un-packed)</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Add: Cement received from Grinding Deptt.</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Total:</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Less: Closing stock of cement (unpacked) Cement packed during the period (No. of bags)</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Less: Quantity sold (No. bags)</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Closing stock of cement (packed) No. of bags</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Stock adjustment (if any) (No. of bags)</td>
<td></td>
<td></td>
<td></td>
</tr>
</tbody>
</table>

B. Cost Statement:

<table>
<thead>
<tr>
<th>Description</th>
<th>For the year Rs. in 000</th>
<th>Rs. Per tonne</th>
<th>Last year Rs. In 000</th>
<th>Rs. Per tonne</th>
</tr>
</thead>
<tbody>
<tr>
<td>Cost opening stock un-packed:</td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Cost transferred in from cement grinding department.</td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Direct Departmental cost</td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Packing material</td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Other materials</td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Labour</td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Salaries</td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Employee’s other benefits</td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Indirect materials.</td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Repair and maintenance</td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Fuel-oil</td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Gas</td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Depreciation (Annex..............X)</td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Other Overheads</td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Sub-Total (a):</td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Indirect Departmental costs:</td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
</tbody>
</table>
Compressed air (Annex IX)
Power (Annex X)
Other factory expenses (Annex XI)

Sub-Total (b)

Total cost (a+b)

Less: Cost applicable to un-packed closing stock
Cost applicable to packed closing stock
Balance: Cost of packed cement sold: ______
Cost of loose cement sold
Sold. (if any): ______

Cost transferred to silos
Cost of total cement sold.

Annexure - IX

DEPARTMENTAL COST STATEMENT

Name of Department: AIR COMPRESSING FOR THE YEAR ENDED:_________

A. Quantitative data

<table>
<thead>
<tr>
<th></th>
<th>For the year</th>
<th>Last year</th>
</tr>
</thead>
<tbody>
<tr>
<td>Compressed Air Produced</td>
<td></td>
<td></td>
</tr>
</tbody>
</table>

B - Cost Statement:

<table>
<thead>
<tr>
<th></th>
<th>For the year</th>
<th>Last year</th>
</tr>
</thead>
<tbody>
<tr>
<td>Direct Departmental Cost:</td>
<td></td>
<td></td>
</tr>
<tr>
<td>Labour</td>
<td></td>
<td></td>
</tr>
<tr>
<td>Salaries</td>
<td></td>
<td></td>
</tr>
<tr>
<td>Employee’s other benefits</td>
<td></td>
<td></td>
</tr>
<tr>
<td>Insurance</td>
<td></td>
<td></td>
</tr>
<tr>
<td>Indirect materials.</td>
<td></td>
<td></td>
</tr>
<tr>
<td>Repair and maintenance</td>
<td></td>
<td></td>
</tr>
<tr>
<td>Fuel-oil</td>
<td></td>
<td></td>
</tr>
<tr>
<td>Gas</td>
<td></td>
<td></td>
</tr>
<tr>
<td>Depreciation (Annex…X)</td>
<td></td>
<td></td>
</tr>
<tr>
<td>Purchased Power</td>
<td></td>
<td></td>
</tr>
<tr>
<td>Other Overheads</td>
<td></td>
<td></td>
</tr>
<tr>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Sub-Total (a):</td>
<td></td>
<td></td>
</tr>
</tbody>
</table>

Indirect Departmental costs:

<table>
<thead>
<tr>
<th></th>
<th>For the year</th>
<th>Last year</th>
</tr>
</thead>
<tbody>
<tr>
<td>Power (Annex X)</td>
<td></td>
<td></td>
</tr>
<tr>
<td>Other factory expenses (Annex XI)</td>
<td></td>
<td></td>
</tr>
</tbody>
</table>

Sub-Total (b)

Total cost (a+b)
DEPARTMENTAL COST STATEMENT

STATEMENT SHOWING THE COST OF POWER GENERATED/PURCHASED AND CONSUMED DURING THE YEAR ENDED:___________

A. Quantitative data

<table>
<thead>
<tr>
<th></th>
<th>For the year</th>
<th>Last year</th>
</tr>
</thead>
<tbody>
<tr>
<td>Installed capacity KWH.</td>
<td></td>
<td></td>
</tr>
<tr>
<td>No. of Units generated</td>
<td></td>
<td></td>
</tr>
<tr>
<td>No. of units purchased</td>
<td></td>
<td></td>
</tr>
<tr>
<td>Total:</td>
<td></td>
<td></td>
</tr>
<tr>
<td>Self-consumption in power house</td>
<td></td>
<td></td>
</tr>
<tr>
<td>Losses:</td>
<td></td>
<td></td>
</tr>
<tr>
<td>Net units consumed by various other department:</td>
<td></td>
<td></td>
</tr>
<tr>
<td>1- Percentage of loss to total power generated and purchased.</td>
<td></td>
<td></td>
</tr>
<tr>
<td>2- % of power generated to installed capacity.</td>
<td></td>
<td></td>
</tr>
</tbody>
</table>

B- Cost Statement:

<table>
<thead>
<tr>
<th>S. No.</th>
<th>Particular</th>
<th>Qty. Units</th>
<th>Rate Rs.</th>
<th>Amount Rs.</th>
<th>Cost per unit of power generated and purchased</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td>Current year</td>
</tr>
<tr>
<td>1-</td>
<td>Fuel oil/steam consumed</td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>2-</td>
<td>Other material (specify)</td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>3-</td>
<td>Consumable stores</td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>4-</td>
<td>Other direct charges</td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
</tbody>
</table>
5- Salaries and wages
6- Repairs and maintenance
7- Other overheads
8- Depreciation.

Total
Less: (1) Supplies to other units of the company
(Not engaged in the manufacture of cement)

Net cost of Power generated.
Purchased power (on actual consumption basis)

Total cost of power:

Cost per unit (average).

C- Cost Distribution

Consumed in:-
- Lime stone, clay, gypsum Quarry
- Transportation
- Crushing
- Stock hall
- Raw mills
- Kilns
- Cement grinding
- Storage and packing
- Air compressing
- Others.

Total cost distribution:
Annexure - XI

OTHER FACTORY EXPENSES-FACTORY
GENERAL FOR THE YEAR ENDED: __________

A. Cost Statement

<table>
<thead>
<tr>
<th>Particular</th>
<th>For the year</th>
<th>Last year</th>
</tr>
</thead>
<tbody>
<tr>
<td>Direct Departmental Cost:</td>
<td></td>
<td></td>
</tr>
<tr>
<td>Labour cost</td>
<td></td>
<td></td>
</tr>
<tr>
<td>Salaries</td>
<td></td>
<td></td>
</tr>
<tr>
<td>Employee’s other benefit</td>
<td></td>
<td></td>
</tr>
<tr>
<td>Contractor’s labour</td>
<td></td>
<td></td>
</tr>
<tr>
<td>Depreciation</td>
<td></td>
<td></td>
</tr>
<tr>
<td>Stores and spares</td>
<td></td>
<td></td>
</tr>
<tr>
<td>Repair and maintenance</td>
<td></td>
<td></td>
</tr>
<tr>
<td>Electricity</td>
<td></td>
<td></td>
</tr>
<tr>
<td>Compressed Air (Annexure IX)</td>
<td></td>
<td></td>
</tr>
<tr>
<td>Power (Annexure X)</td>
<td></td>
<td></td>
</tr>
<tr>
<td>Miscellaneous Expenses.</td>
<td></td>
<td></td>
</tr>
<tr>
<td>(Tele printing stationery, T.A./D.A., rates and taxes, insurance and fixed charges paid to WAPDA Flowers, seeds, plants, cleanliness materials, uniform of security staff etc.)</td>
<td></td>
<td></td>
</tr>
</tbody>
</table>

B. Cost Distribution:

<table>
<thead>
<tr>
<th>S. No.</th>
<th>Particular</th>
<th>Basis</th>
<th>Rs. In 000</th>
<th>Basis</th>
<th>Rs. In 000</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td></td>
<td></td>
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<td></td>
<td></td>
</tr>
<tr>
<td>Activity</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>--------------------------------</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Lime stone, Clay, Gypsum, Quarry</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Transpiration</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Crushing</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Stock hall</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Raw Mill</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Cement Grinding</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Packing and Storage</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Air Compressing (if any)</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Power generation (if any)</td>
<td></td>
<td></td>
<td></td>
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<td></td>
</tr>
</tbody>
</table>

| Total                           |
