

PART-II

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

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 (I) 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 contravenes 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 from 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 annexures or in proforma 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 alongwith the method of treatment in the calculation of the cost of the items referred to in subparagraph (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 is 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 complied 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

Opening stock at quarry, Quantity quarried	For the	Last year	Increase/decrease
Total:	Year: _____	tones	Over last year tonnes
Quantity transported to crusher	tonnes		
Stock adjustment (if any)			
Closing stock at quarry			

Reason for adjustment

B. Cost Statement

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

Quantity transported from quarry	For the	Last year	Increase/decrease
i- Clay/shale	Year: _____	tonnes	tonnes
ii- Lime Stone			
iii- Gypsum.	tonnes		

B. Cost Statement

Cost	<u>For the year</u>		<u>Last year</u>		<u>Increase/</u> <u>decrease</u>	
	Rs. in 000	Rs. Per tonne	Rs. In 000	Rs. Per tonne	Rs. In 000	Rs. Per tonne

Direct Departmental Cost:

(a) Outside contract cost of transpiration:

- i- Clay/Shale
- ii- Lime Stone
- iii- Gypsum

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

Appointed to:

i- Clay/Shale

ii- Lime Stone

iii- Gypsum

Total:

Annexure - III

DEPARTMENTAL COST STATEMENT

Name of Department: **RUSHING FOR THE YEAR ENDED:**_____

A. Quantitative data

	Clay/Shale tonnes		Lime Stone tones		Gypsum tonnes	
	For the year	Last year	For the year	Last year	For the year	Last year
Opening Stock (uncrushed material). <i>Add:</i> Received from quarry/purchase.						
Total available for crushing:						
Less: closing stock (uncrushed material). Crushed during the period.						
<i>Add:</i> Opening stock (Crushed material)						
Total crushed material:						
Less: Closing stock (crushed material)						
Stock reconciliation:						
Transferred to raw mill						
Stock adjustment						
Total:						
			<u>For the year</u>		<u>Last year</u>	
	Rs. in 000	Rs. Per tonne	Rs. In 000		Rs. Per tonne	
<i>Direct Departmental Cost:</i>						
Direct material (if any)						
Labour Cost						
Salaries						
Employee's other benefits						
Indirect material						
Repair and maintenance						
Insurance						
Fuel oil						
Greases						
Gas						
Depreciation (Annex.....)						
Other Overheads						
Sub-total (a):						
<i>Indirect Departmental Cost:</i>						
Compressed Air (Annexure IX)						
Power (Annexure IX)						
Other Factory Expenses						
Sub-total (b):						
Total Cost (a+b):						

C- Cost Distribution

(On time or other appropriate basis)

	<u>For the year</u>		<u>Last year</u>	
	Rs. in 000	Rs. Per tonne	Rs. In 000	Rs. Per tonne
Clay/Shale				
Lime Stone				
Gypsum.				

D- Cost Transferred and Cost of Closing

Stock cost summary

Clay/Shale Lime Stone Gypsum

- 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

	Clay/Shale tonnes		Lime Stone tones		Gypsum tonnes	
	For the year	Last year	For the year	Last year	For the year	Last year
Opening Stock						
Received from crusher						
Purchased.						
Total						
Issued to mix/slurry						
Stock adjustment						
Closing stock.						

B- Cost Statement:

	For the year Rs. 000 per tonnes	Last year Rs. 000 per tonnes
<i>Labour cost:</i>		
Salaries		
Employee's other benefits		
Indirect material		
Repair and maintenance		
Insurance		
Fuel-oil		
Gas		
Depreciation (Annex.....)		
Other Overheads (Annex.....)		

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

	Quality issued to Raw Mill (Tonnes)	Cost of Stock Hall Applicable to issues		Cost Applicable to closing stock	
		Rs. in 000	Rs. Per tonne	Rs. In 000	Rs. Per tonne

Clay/Shale.
Lime Stone
Gypsum
Total

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

Quantity Received (Tonnes)	<u>Clay Shale</u>		<u>Lime Stone</u>		<u>Gypsum Total</u>	
	Rs.	Per	Rs.	Per	Rs.	Per
Quantity Issued (Tonnes)	000	tonne	000	tonne	000	tonne

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

Less:
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

	Clay/Shale tonnes		Lime Stone tones		Mix/Slurry tonnes	
	For the year	Last year	For the year	Last year	For the year	Last year
Opening Stock						
Received from stock.						
Total:						
Issued for Mix/Slurry						
Total Mix/Slurry made						
Mix/Slurry transferred to clinkering						
Stock adjustment						
Closing stock						

B- Cost Statement:

	<u>For the year</u> Rs. 000 per tonnes	<u>Last year</u> Rs. 000 per tonnes
<i>Direct Material:</i>		
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

	<u>For the year</u>		<u>Last year</u>	
	Rs. in 000	Rs. Per tonne	Rs. In 000	Rs. Per tonne
Transferred to Kiln				
Closing stock of mix/slurry				
Total:				

Annexure - VI

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

Name of Department: KILN FOR THE YEAR ENDED: _____

A. Quantitative data

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

B- Cost Statement:

	<u>For the year</u>		<u>Last year</u>	
	Rs. in 000	Rs. Per tonne	Rs. In 000	Rs. Per tonne

Cost received from Raw Mill:

- 1- Opening stock
- 2- Received during the year
- 3- Total
- 4- Closing stock

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

	<u>For the year</u>		<u>Last year</u>	
	Rs. in 000	Rs. Per tonne	Rs. In 000	Rs. Per tonne
Cost transferred to Grinding				
Cost of Closing stock of Clinker				
Total:				

Annexure - VII

DEPARTMENTAL COST STATEMENT

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

A. Quantitative data

	<u>For the year</u> tonnes	<u>Last year</u> tonnes
Opening Stock (Clinker)		
Clinker received from kiln.		
Total:		
Clinker fed into grinding		
Stock adjustment.		
Closing stock of clinker.		
	<u>Tonnes</u>	<u>Tonnes</u>
Opening stock of cement		
Cement produced.		
Cement produced as % of input		
Cement transferred to silos.		
Stock adjustment		
Closing stock of cement.		

B- Cost Statement:

	<u>For the year</u>		<u>Last year</u>	
	Rs. in 000	Rs. Per tonne	Rs. In 000	Rs. Per tonne
<i>Cost received from Kiln:</i>				
1- Opening stock				
2- Received during the year for clinker				
3- Total cost of clinker.				
4- Cost of Closing stock of (Clinker)				
Cost of clinker fed to Grinding process (3)-(4).				
Direct Departmental cost: Material added				

Gypsum
Slag
Others
Royalty/duties
Labour
Salaries
Employee's other benefits
Indirect materials.
Repair and maintenance
Grinding materials
Lining plates
Fuel-oil
Gas
Depreciation (Annex.....X)
Other Overheads
Sub-Total (a):
Indirect Departmental costs:
Compressed air (Annex IX)
Power (Annex X)
Other factory expenses (Annex XI)
Sub-Total (b)
Total cost (a+b)
<u>C- Cost Distribution</u>
Cost transferred to silos
Cost of closing stock of cement.
Total

Annexure - VIII
DEPARTMENTAL COST STATEMENT

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

A. Quantitative data

	<u>For the year</u> tonnes	<u>Last year</u> tones	<u>Last year</u> tonnes
Opening Stock of cement (un-packed)			
<i>Add:</i> Cement received from Grinding Deptt.			
Total:			
<i>Less:</i> Closing stock of cement (unpacked) Cement packed during the period (No. of bags)			
<i>Less:</i> Quantity sold (No. bags).			
Closing stock of cement (packed) No. of bags)			
Stock adjustment (if any) (No. of bags)			

B- Cost Statement:

	<u>For the year</u>		<u>Last year</u>	
	Rs. in 000	Rs. Per tonne	Rs. In 000	Rs. Per tonne
<i>Cost opening stock un-packed:</i>				
Cost transferred in from cement grinding department.				
Direct Departmental cost				
Packing material				
Other materials				
Labour				
Salaries				
Employee's other benefits				
Indirect materials.				
Repair and maintenance				
Fuel-oil				
Gas				
Depreciation (Annex.....X)				
Other Overheads				
Sub-Total (a):				
Indirect Departmental costs:				

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

	<u>For the year</u> tonnes	<u>Last year</u> tonnes
Compressed Air Produced		

B- Cost Statement:

	<u>For the year</u>	<u>Last year</u>
<i>Direct Departmental Cost:</i>		
Labour		
Salaries		
Employee's other benefits		
Insurance		
Indirect materials.		
Repair and maintenance		
Fuel-oil		
Gas		
Depreciation (Annex.....X)		
Purchased Power		
Other Overheads		
Sub-Total (a):		
<i>Indirect Departmental costs:</i>		
Power (Annex X)		
Other factory expenses (Annex XI)		
Sub-Total (b)		

Total cost (a+b)

<u>C- Cost Distribution</u>		
	Quantity	Cost
Departments using compressed air:		

Annexure - X

DEPARTMENTAL COST STATEMENT

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

A. Quantitative data

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

B- Cost Statement:

S. No.	Particular	<u>Qty.</u>	<u>Rate</u>	<u>Amount</u>	Cost per unit of power generated and purchased	
		<u>Units</u>	<u>Rs.</u>	<u>Rs.</u>	Current year	Previous year
1-	Fuel oil/steam consumed					
2-	Other material (specify)					
3-	Consumable stores					
4-	Other direct charges					

-
- 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

	<u>For the year</u>	<u>Last year</u>
Direct Departmental Cost:		
Labour cost		
Salaries		
Employee's other benefit		
Contractor's labour		
Depreciation		
Stores and spares		
Repair and maintenance		
Electricity		
Compressed Air (Annexure IX)		
Power (Annexure X).		
Miscellaneous Expenses. (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.)		
B- Cost Distribution:		
	<u>For the year</u>	<u>Last year</u>
S. No. Particular		
	Basis	Basis
	Rs. In	Rs. In
	000	000

Lime stone, Clay, Gypsum, Quarry

Transpiration

Crushing

Stock hall

Raw Mill

Cement Grinding

Packing and Storage

Air Compressing (if any)

Power generation (if any)

Total
