No. FICC/CE/5/2013-MPR Government of India Ministry of Chemicals & Fertilizers Department of Fertilizers

Shastri Bhavan, New Delhi Dated the 13th July, 2016

To,

All the P&K fertilizer companies under NBS Scheme.

Subject:

Furnishing of revised cost data from 2012-13 onwards to examine reasonableness of MRP under NBS Scheme.

Sir/Madam,

I am directed to refer to this Department letter of even number dated 21.6.2013 forwarding therewith the formats for furnishing of cost data for scrutiny of the reasonableness of MRP fixed by respective P&K fertilizer companies for the subsidised P&K fertilizers under NBS Scheme from 2012-13 onwards in pursuance to the decision of the Cabinet conveyed vide this Department O.M. No.23011/5(NBS-Policy)/2013-MPR dated 3rd May 2013 inter alia for mandatory furnishing cost data. After scrutiny of cost data submitted by the P&K fertilizer companies for 2012-13 it has been found that the cost data submitted do not reflect the true picture of the production/delivered cost of different P&K fertilizers sold under NBS Scheme.

- 2. Accordingly, it has been decided to seek the cost data in a revised format to have a meaningful examination of the reasonableness of MRPs fixed under NBS Scheme by all the P&K fertilizer companies. Copies of the revised formats are enclosed herewith.
- 3. The P&K fertilizer companies are requested to furnish the certified cost data in the revised format within 15 days from the date of issue of this letter to facilitate further action in the matter. Any delay in furnishing of data will be viewed seriously by the Department.

Yours faithfully,

Encl: As above

(P.B.Sahu)

Under Secretary to the Govt. of India

Tele: 23387492

Copy to:

- 1. Sr. PPS to Secretary (Fert.)
- 2. PS to SS & FA
- 3. Director (CE), FICC, Sewa Bhavan, New Delhi.
- 4. File No. 23011/05/2013-MPR(pt.)
- 5. Technical Director (NIC), for uploading in the website

	PROFO	RMA 'A'					
	Statement showing	Product-wis	e Cost of Ir	nports			
N	ame of the Company		7				7
N	ame of the Product	The same of		SHE ENTER		TOTAL STATE OF	
Fo	or the Period/Year		The second				
C	ost Information:		5.1 1 1			The Part of	
Sr	no. Particulars	2013-14	(Half-year	ending)	2012-13	2011-12	2010-11
1							
		Quantity	Amount	Rate	Rate	Rate	Rate
		(MT)	(Rupees)	(Rs./MT)	(Rs./MT)	(Rs./MT)	(Rs./MT)
1	CIF Import Purchase Price in US\$		20000		11.00/1111/	113.710117	(NS./WII)
1	US\$ Conversion Rate	1 1.140.0	7.77	100000			30000
1	CIF Import Purchase Price in Rupees	41 3 3 3 3 4	Market State	1,30,5,10	- 1.1.	1,110,111	1.3
2	Customs Duty	All contribution	- A - 14.	AND IN		9 3 1 1 22	TO THE
3	Port Handling Charges	To all the National	How I was		33.575		ra eac
4	Clearing & Forwarding Charges	dament.	10.50	11.5	1.11	130 min 16	No. of the last
5	Packing Cost, if any		100	1500,000,000	11000	1907	
6	Unloading & Loading Charges	3.05.2	44				
7	Other Charges, if any	1 - 1 - 1 - 1 - 1 - 1 - 1 - 1 - 1 - 1 -	of the Grands	1911 A. 15 a.e.	55 V. S. To		19-32 1 to 5.
8	Total (1 to 7)	49 1125 11 11 11	10-20-00-00	78+10" (P2V,2V)	75 4 5 1 7 5 7	11 H 12 H 1 C 1	11111111
9	Add: Opening Stock – Finished Goods	N 21 . AV. A	100 (129 (2)	12.12.100		1217 220	311 5 (2)
	Less: Closing Stock — Finished Goods		1000000				-
10	Less: Captive Consumption and Other Adjustments, if any	or constitution	J. Jr. Santa	At we dispose	-12 No. 12	nivî de la rezigio	diament Ass
11	Total Cost of Import (8 to 10)	14 12 17 17 17 17 17 17 17 17 17 17 17 17 17					7700
12	Administrative Overheads	U 14 (C - 5 C4 5		AND DESCRIPTION OF THE PERSON	Tarte de la constante de la co	W 4-1-20-	44. W. H. C. F.
	(a) Employee cost	1-1-1	40.000.000				residentes de la companya de la comp
	(b) Others	100.27-12					
	(c) Sub-Total		1.776 H (0.775)		State of the same	13. 22. 1. 2. 2. 3. 3.	a sym tyrk, - r. Reinis Lainear
13	Selling and Distribution Overheads					1.12.11.12	Acceptance
	(a) Employee cost			a de la companya de l			
	(b) Freight and Transport charges	0.000	33,00 37 5				2007/04/20
	(c) Royalty on sales, if any			12 22 24 24			
	(d) Others, if any		2 1 - 1989 1 - 1			No. 10 To Section 1	
	(e) Sub-Total (a) to (d)	duality a	esployers to the state of	1 h./ 124	Legisconnus -	A	to Color of the
14	Interest and Financing Charges	7874 1 1 1 1 1 1 1 1	De Principal Chief	10.00			
	(a) Interest on working capital	TOTAL TOTAL		Arra Artigas II			
1	(b) Others		2000年1月1日日 2000年1月1日日	SALE AND SALE			30 4 5 A
	(c) Sub-Total						
5 (Cost of Sales of Packed Quantity Sold (11 to 14)		6.0 (4.4 p. reg. 6.)	Period for the second	to a second		
_	Product Subsidy received from Government					The second of	9 10 10 10
_		14 (14 (14 (14 (14 (14 (14 (14 (14 (14 (A				
_	reignt or any other reimbursement Net Cost of Sales (15-16-17)			3.00 (10 A) (3.00 (10 A) (10 A)		1 1 1 1 1	4.6 V-7-14
_		1// 1/25/2015		34 (Q. 19) 11	S1624-1-3		
_	Add: Company's margin	27 A	Steeles 2	1 1 1 1 1			
	dd: Dealer's margin	100 (\$170° A) 00			4. E. Y. F.		1.367 (A) 16
_	dd: Discounts, if any				1 E 80 2 V		
	ales Price (excluding Excise duty) (18 to 21)		Williams.		9 - 1 m		
3 A	dd: Excise Duty and Other Statutory Levies	Part of the state of	A PARTY OF THE REAL PROPERTY.	1 1 1 1	C. de . 7:	12 12 12 12	Mrs. Mary

(Signature of the authorized signatory)

24 | Maximum Retail Price (22+23)

Certified that the above data have been verified from the original records and found correct.

	1	PROFOR	MA 'B'	e in or of				
2000		Statement showing Product-wise Cost of P	roduction, Cos	t of Sales,	MRP and I	Vlargin	Marine with	-
	N:	ame of the Company		off sampless				
	Na	ame of the Product					1 5 4	alle ke
	Fo	r the Period/Year						
	10	ost Information:						
	Sn	o. Particulars	2013-14	4 (Half year e	nding)	2012-13	2011-12	2010-11
			Quantity (MT)	Amount (Rupees)	Rate (Rs./MT)	Rate (Rs./MT)	Rate (Rs./MT)	Rate (Rs./MT)
1	1	Materials Consumed (specify details)						
		a) Indigenous			7			File
		b) Imported		The state of	10.11			4-27-5
		c) Self manufactured or produced			Tetral I			
		d) Sub-Total (a+b+c)						
	2	Process Materials/Chemicals				14 14 14 14 14 14 14 14 14 14 14 14 14 1	MALL.	10.1812
	3	Utilities (specify)				100000	indiana a	1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1
	4	Direct Employees Cost					A CONTRACTOR	
-		Direct Expenses						
6		Consumable Stores and Spares						
7		Repairs and Maintenance						AND S
8		Depreciation or Amortization			有"行" 4 括"引"			
9	1	Other Production Overheads			Alle de Cal			
10	1	Total (1 to 9)		1.				
11		Add: Opening Stock-in-Process					esui erene d Sperie Pali e	
	- 1	ess: Closing Stock-in-Process						
12	L	ess: Credits from wastages and By-Products or Recoveries, if any						
13	A	dd: Packing Cost						
14	C	ost of Production (10 to 13)						
15	A	dd: Opening Stock – Finished Goods			7 7 7			
13	Le	ess: Closing Stock – Finished Goods						
16	Le	ss: Captive Consumption and Other Adjustments, if any			11.	YEAR Y		
17	Fir	nished Goods Purchased, if any			1000			
18	To	tal Cost of Production + Purchases (14 to 17)	700 m 100 m					
_						Contract Con		

-	PROFORM	A 'B'					
1	Statement showing Product-wise Cost of Pro	duction, Cost	of Sales, I	MRP and N	/largin		eniners.
Na	me of the Company						
Na	me of the Product			9.17-1			
For	the Period/Year						
Co	st Information:						
Sno	particulars	2013-14	(Half year e	nding)	2012-13	2011-12	2010-11
		Quantity (MT)	Amount (Rupees)	Rate (Rs./MT)	Rate (Rs./MT)	Rate (Rs./MT)	Rate (Rs./MT)
	Administrative Overheads						
	(a) Employee cost						
19	(b) Others			51.7			
	(c) Sub-Total					20.00	
	Selling and Distribution Overheads				No.		
	(a) Employee cost						
	(b) Freight and Transport charges			Andrey!			
20	(c) Royalty on sales, if any	1 2 L 3 L 3				125 - 15 15 15 15 15 15 15 15 15 15 15 15 15	
	(d) - Others, If any					4	Aug 1
	(e) Sub-Total (a) to (d)						
	Interest and Financing Charges						
	(a) Interest on working capital						
21	(b) Others						
	(c) Sub-Total						
22	Cost of Sales of Packed Quantity Sold (18 to 21)				A STATE		
23	Product Subsidy received from Government						
24	Freight or any other reimbursement						
25	Net Cost of Sales (22-23-24)						
6	Add: Company's margin		And, as				
7	Add: Dealer's margin						
8 4	Add: Discounts, if any		Total seller				
9 5	ales Price (excluding Excise duty) (25 to 28)						
0 0	dd: Excise Duty and Other Statutory Levies						
1 1	faximum Retail Price (29+30)		5 7			1.50	, T. S

Note: Please specify the basis of allocation and apportionment adopted by the company for various expense and overheads among different products/activities.

(Signature of the authorized signatory)

Certified that the above data have been verified from the original records and found correct.

Nam	Name of the Company	1								ounction of the second	1 2	sales	, sales and Sto	, sales and Stock	Sales and Stock
Nam	Name of the Product							-							
Sno.	Sno. Particulars	2010-11	2011-12	April, 2012	May, 2012	June, 2012	July, 2012	Aug, 2012	2 64	g, Sept,	-	Sept, 2012	Sept, Oct, Nov, Dec,	Sept, Oct, Nov,	Sept, Oct, Nov, Dec,
н.	Installed Capacity						5				-		1000	1000	2013
2	Actual Production														
ω	Capacity Utilization														
4	Purchases - Domestic														
Uī	Purchases - Imports														
6	Sub-Total (2+4+5)								-						
7	Less: Captive Consumption					1-4-									
00	Opening Stock of Finished Goods														
. 9	Closing Stock of Finished Goods														
10	Quantity available for Sale (6-7+8-9)						10								
11	Domestic Sale														
12	Export Sale					(10) (1 (10) (1									

(Signature of the authorized signatory)

Certified that the above data have been verified from the original records and found correct.

		PROFORMA 'D			4-
	Statement of Profit Rec	conciliation (for	the company as	a whole)	
Nan	ne of the Company	1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1	English Period		Best I
For t	the Period/Year				
Sno.	Particulars	2013-14 (Rs)	2012-13 (Rs)	2011-12 (Rs)	2010-11 (Rs)
1	Profit or Loss as per Cost Accounting Records				1000
2	Add: Incomes not considered in cost accounts				
3	Less: Expenses not considered in cost accounts.				
4	Add/Less: Difference in Stock Valuation				
5 4	Adjustments for others, if any (specify)				
P	rofit or Loss as per Financial Accounts				

Item-wise details of Incomes not considered in cost accounts

Sno.	Particulars	2013-14 (Rs)	2042 44 4	resetation of the property	elika indifficient
1	The state of the s	2015-14 (NS)	2012-13 (Rs)	2011-12 (Rs)	2010-11 (Rs)
-					TMINE TO THE
2		STATE OF THE STATE OF	11 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1	Santage Market State	
4/2/11					SET STEEL SEE
3		Property State (State)	entible in the complete	CANADA CANADA	
. 1		Advant Constitution			
4				Mercal Salady and the	Total Liver Service
5			a buckley of the	have a second of	
					THE WAR THE
1	otal	Control of the Control			
- 1.					

Item-wise details of Expenses not considered in cost accounts

Sno.	Particulars	2013-14 (Rs)	2012 12 (0.1		
1		2013-14 (V2)	2012-13 (Rs)	2011-12 (Rs)	2010-11 (Rs
-				1 - 1 - 1 - 1 - 1 - 1 - 1 - 1 - 1 - 1 -	150000000000000000000000000000000000000
2		Carrier Philosophy		2 2 2 2 2 2 2 2 2 2 2 2 2 2 2 2 2 2 2 2	STORES HAVE
2		Anglia de la la rega	A Theory is a Maria		
3				The state of the s	4-77
4				A Miller Spine	
					MARKET SHARE
5					0.100 S
				Carlo Carlo Carlo	
T	otal			West Street	
			The Party of 1885		

(Signature of the authorized signatory)

Certified that the above data have been verified from the original records and found correct.

	P	ROFORMA 'E'		7 - 1
	Monthly/Quarte	erly Product-wi	se Statement	
-	ame of the Company	ne da la maria de procesa		
	ame of the Product	and the second	ete on del	
Fo	r the Period			
Qu	antitative Details			
Sn	o. Particulars	K	For the Half year/year Ending	For the Yea
1	Actual Production		Ending	14)
2	Purchases - Domestic		1. 35. 25. 35.	A Self-
3	Purchases - Imports			
4	Sub-Total (1 to 3)			
5	Less: Captive Consumption			
6,	Opening Stock of Finished Goods	Secretary Design		
7	Closing Stock of Finished Goods	de sus come de		
8	Quantity available for Sale (4-5+6	-7)		Harabaran
9	Domestic Sale	144		
10	Export Sale			
11	Total Sale (9+10)			
ost I	Details		To the property of the second	
or In	ports			
etail		Quantity (MT)	Amount (Rupees)	Rate (Rs./MT)
	port Purchase Price in US\$	44.5	The second second	Ya Wali
	onversion Rate			
Flmp	port Purchase Price in Rupees	The state of the s	A Marine	
r Do	mestic Purchases	en i paratici		
ishe	d Goods Purchased			
Ow	n Production			
iterio	als Consumed (specify details)	and the second	4 Boy Malayan (1997) How wood Thomas (1997)	
	enous			
Impo	orted			
self n	nanufactured or produced			\$1.5 \(\frac{1}{2}\) \(\frac{1}\) \(\frac{1}{2}\) \(\frac{1}{2
	Total (a+b+c)	100		
_	Materials/Chemicals			
	(specify)			

(Signature of the authorized signatory)

Certified that the above data have been verified from the original records and found correct.

PROFORMA 'E'

PROFORMA 'F' Statement showing apportionment of cost and reconciliation with Profit and Loss Account

Name of Company	
For the Period/Year	

		at the same of			eparately for	-1-1	Basis o
		Elizabeth Control	each Produ			000000	Apport
		Total as per P/L	Product -I	Product-II	Total	Other Products	
1	Materials Consumed (specify details)	10 E 2 S 12 S 12 S	10.00	100	312/5/27	The state of	
	a) Indigenous	CALL THE RESERVE OF THE	147 CO. II	PART I	14 15 15	100 A	1 315
2 8	b) Imported	THE PROPERTY.	Carrier and	\$ 4077 TEN	-27 V5 Y 19	145.15	9.75
747.7	c) Self manufactured or produced	LEA LEGISLA (SCIEN	Entertie	2012	4 2 2 2	100 3000	1000
	d) Sub-Total (a+b+c)		1 27 2 21	Deterring.	1. 1. 4.4.	A. last Tra	Jine.
2	Process Materials/Chemicals	90 000 Miles	W. Traffic	gen ed t	All Part	Test of the	312
3	Utilities (specify)		C. Y.H.	ma, 0, 12, 1	F 10 4 150	100	165
4	Direct Employees Cost				11.7	707 115	1
5	Direct Expenses	249 11 11 11 11 11	A 1747	S C At L	er offer.	O. A. Salar	1000
6	Consumable Stores and Spares		Jan 1986.	1 1 10 10 10 10	35778 44	. 44, 145,0	1937
7	Repairs and Maintenance	E 7.24	321-1351	epop Vo	10151100	100 100 100	1 (CT-1)
8	Depreciation or Amortization	24 5 7 5 12 2 7 5 2	5 St 2 c 2 l	2000	G INCOME.	Lavista.	11 1
-9	Other Production Overheads	Grant Committee Committee	-6, 1 - 1 - 1 - 1		Astrone I	58 / C	No.
10	Total(1 to 9)					W-1-17	
11/	Add: Opening Stock-in-Process	All Care to the Fact	12 Tal (\$185)	167 (F.V.S.)	100000000000000000000000000000000000000	TF 11 (1-1)	1 (1) H +
I	ess: Closing Stock-in-Process		E A	401 (0250-4)			
12 L	ess: Credits from wastages and By-Products or Recoveries, if any	May American	- PAT 18 11	S 25 150 17	175554.55		annets)
13 A	Add: Packing Cost	The street series	constitution to	NIOS INS	Research to	- 00 A 17	10.047
14 C	Cost of Production (10 to 13)	POT TO THE TOTAL OF THE TOTAL O	- i- en en en en en		TOTAL STREET	0.00	
15 A	dd: Opening Stock - Finished Goods	10 30 15 15 16 16 1	F. 191.	P. Carlotte	52 2542	Tyll Aga	13/4) t
L	ess: Closing Stock – Finished Goods						
	ess: Captive Consumption and other Adjustments, if any	and the beautiful and the	San Sales of	Y LAGALE	ENGLISHED SIGN	LAGREN	day.
	inished Goods Purchased, If any	S. S. C. C. C. C. S. C.	0.000	13 - 5 19		6.9.2-2.1	TEST 11/5 * 4
18 To	otal Cost of Production + Purchases (14 to 17)		eva harri	and story of	ew shows v		100
19 A	dministrative Overheads	C (24) = 45, 515 5	10 (1)	200	A RESTRICTION OF		*
1			shie to a	W-11-01-1-1-1-1	- 1 mag	9172091	di t
I/a) Employee cost	A Ment has the policy	111111	Made I	15 V = 12	Star John	
(b	Others						
proteons	Sub - Total		Section Name				
	Illing and Distribution Overheads	a construction of the	or william	10,000	Year Of High	P1714-2-121	1.7
-	Employee cost			2 #			
Interest	Freight and Transport charges						
	Royalty on sales, if any			Hy State			
	Sub-Total (a) to (d)					Serie H	
-	erest and Financing Charges			V		-	Char
-	Interest on working capital			E Francis	Sec. 3/2		
	others						
- Indonesia	sub-Total						
-	st of Sales of Packed Quantity Sold (18 to 21)	3 (4 (4 (4 (4 (4 (4 (4 (4 (4 (4 (4 (4 (4		79.1000	N. Tallin		A Parent
	oduct Subsidy received from Government	1 5 1 1 5 5 M L 1 1 5 1 4 2			The second second	1. 36 (4.45)	100
	ight or any other reimbursement	Market Street and Asset Street	ACRES DE LA	at at the late	A CELUMAN A		
-	Cost of Sales (22-23-24)	4.80 (4.4) (4.4)	1,170,01,07	7		2012	
-	d: Company's margin	1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1	4 20 5		9 1 mar 2	T Loss AL	50.112
_	l: Company's margin	2 A A A A A	400			COLUMN COLUMN	195
HARMONIONIA	::Dealer's margin I: Discounts,if any		- 4			12.	
-				1.3			TA LEAD
	es Price (excluding Excise duty) (25 to 28)		Part of the Control o	100 - 100 - 100	OF ALL LOND	The state of the s	18 11
MUO	Excise Duty and Other Statutory Levies		The Section of the Se		Drugging "		

Note: Please specify the basis of allocation and apportionment adopted by the company for various expenses and overheads among different products/activities.

(Signature of the authorized signatory)

Certified that the above data have been verified from the original records and found correct.

Signature of the Practicing Cost Accountant with

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