

No.52/22/CAB-2000
Department of Company Affairs
Ministry of Finance & Company Affairs
5th Floor, 'A' Wing, Shastri Bhawan
New Delhi-110001

Dated: 26th November, 2002

CIRCULAR

Sub: Submission of the soft copy of the Cost Audit Reports under section 233B of the Companies Act, 1956

Para 4 of the Cost Audit Report Rules, 2001 provides that every Cost Auditor, who conducts an audit of the cost accounting records of the company, shall submit the report (a hard copy and a soft copy) along with auditor's observations and suggestions, Annexure and proforma to the Central Government in the prescribed form.

2. In order to have uniformity in the matter of submission of the Cost Audit Reports by the Cost Auditors and for the sake of convenience of management of data contained in these reports, the soft copy of the report shall henceforth, be submitted in non re-writable CD-ROM containing two files/parts.

3. Part-1 of the soft copy of the Cost Audit Report (including annexure and proforma) shall be in PDF/Adobe Acrobat version 4.0 or above or as an alternative, in Microsoft Office XLS format. The entire Cost Audit Report shall be in one form only and shall not be in combination of both.

4. Part-II of the soft copy shall consist of Para 4 to Para 28 of the Annexure to the Cost Audit Report in worksheet form of Microsoft Office Excel or compatible format. These para should strictly conform to the format prescribed in the Cost Audit Report Rules, 2001 and no reference whatsoever indicating the identify/location of the unit or the company should find a place in the soft copy.

5. This clarification comes into force with immediate effect and should be followed strictly.

(Dr. Sheela Bhide)
Joint Secretary to Govt. of India