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(संकल्पना,परिभाषा एवं कार्यप्रणाली)

INSTRUCTIONS TO FIELD OFFICIALS
ON
ANNUAL SURVEY OF INDUSTRIES
[Concepts, Definitions and Procedures]

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Annual Survey of Industries
Instructions to Field Officials

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Chapter One

Introduction, Scope, Coverage and Sample Design

1.1 The Annual Survey of Industries (ASI) is the principal source of industrial statistics in India. It provides statistical information to assess and evaluate, objectively and realistically, the changes in the growth, composition and structure of organized manufacturing sector comprising activities related to manufacturing processes, repair services, gas and water supply and cold storage. The survey has so far been conducted annually under the statutory provisions of the Collection of Statistics (COS) Act, 1953 and the rules framed there-under in 1959 except in the State of Jammu & Kashmir where it is conducted under the J&K Collection of Statistics Act, 1961 and rules framed there under in 1964. From ASI 2010-11 onwards, the survey is to be conducted annually under the statutory provisions of the Collection of Statistics (COS) Act, 2008 and the rules framed there-under in 2011except in the State of Jammu & Kashmir where it is to be conducted under the J&K Collection of Statistics Act, 1961 and rules framed there under in 1964.

1.2 **ASI Schedule:** ASI schedule is the basic tool to collect required data for the factories registered under Sections 2(m)(i) and 2(m)(ii) of the Factories Act, 1948. The schedule for ASI, at present, has two parts. Part-I of ASI schedule, processed at the CSO (IS Wing), Kolkata, aims to collect data on assets and liabilities, employment and labour cost, receipts, expenses, input items: indigenous and imported, products and by-products, distributive expenses, etc. Part-II of ASI schedule is processed by the Labour Bureau. It aims to collect data on different aspects of labour statistics, namely, working days, man-days worked, absenteeism, labour turnover, man-hours worked etc. The concepts and definition of various terms used in collection of ASI data are given in Chapter Two, and the details of the schedule, item descriptions and procedures for collecting information for each item are given in Chapter Three.

1.3 **Geographical Coverage**: The ASI extends its coverage to the entire country.

1.4 **Reference Period:** The reference period (year) for ASI is the financial year (April-March) for all items. For ASI Part–II data, however, it is the calendar year.

1.5 **Survey Period:** The actual survey period for ASI is generally September to April every year following the reference period.

1.6 **Coverage of Units**: It covers all factories registered under Sections 2(m)(i) and 2(m)(ii) of the Factories Act, 1948, where the manufacturing process is defined under Section 2(k) of the said Act. Details are given in Annexure IV. The survey also covers bidi and cigar manufacturing establishments registered under the Bidi and Cigar Workers (Conditions of Employment) Act 1966. All electricity undertakings engaged in generation, transmission and distribution of electricity registered with the Central Electricity

Authority (CEA) were also covered under ASI irrespective of their employment size till ASI 1997-98. Defence establishments, oil storage and distribution depots etc. are excluded from the purview of the survey.

1.6.1 From ASI 1998-99, the electricity units registered with the CEA and the departmental units such as railway workshops, RTC workshops, Govt. Mints, sanitary, water supply, gas storage, etc. are not covered. However, Public Sector Undertakings and eligible captive plants are covered in the survey.

1.6.2 The primary unit of enumeration in the survey is a *factory* in the case of manufacturing industries, a *workshop* in the case of repair services, an *undertaking* or a licensee in the case of electricity, gas and water supply undertakings and an *establishment* in the case of bidi and cigar industries. The owner of two or more establishments located in the same state and pertaining to the same industry group and falling under the census scheme is, however, permitted to furnish a single consolidated return, termed as 'Joint Return'. Such consolidated returns are a common feature in the case of bidi and cigar establishments, electricity and certain public sector undertakings.

1.7 **Data Collection:** The collection of statistics act and rules framed there under has been revised. As per revised rules 2011 under the Collection of Statistical Act 2008, the consultation of Nodal Officer of Central Government is mandatory for conducting any Survey (Section 5[2]). The Nodal Officer is a designated Officer, not below the rank of Joint Secretary, Government of India of nodal department dealing with Statistical matters, for exercising powers and performing duties under these rules (Section 3[1]). Now under the revised rules (Rule 7), a Statistics Officer for a specified period and specified territory is required to be appointed (Section 4 of the revised Act 2008) to conduct the Survey. The statistics Officer is empowered by the Act (Sub-section 4 or 6 of Section 4 of the Act) to collect or authorize officials to collect information from any industrial and commercial concern.

1.7.1 Notices may be issued by the Statistics Officer to informants and the field staff authorized by statistics officer may collect and/or verify information from the concerned informants. The powers and duties of persons engaged in ASI are as given under the COS Act, 2008.These includes power to enter premises, obtain copy of any relevant document. They have to maintain secrecy and confidentiality as per the provisions of the Act. A copy of the Notice served to the selected factories for furnishing data is given in Annexure I.

1.7.2 As per revised Collection of Statistics Act 2008, **any defaulting unit** may be prosecuted by or with the sanction of Statistics Officer and **any person who is employed** in the execution of any duty or functions under this Act fails to carry out his duties or knowingly makes any false declaration or seeks to obtain information which he is not authorized to obtain or violation of any of the confidentiality and secrecy of the information may be prosecuted by or with the consent of appropriate Government under section 25.

1.7.3 ASI is a statutory survey and so the units/entrepreneurs are to submit the returns alongwith the balance sheet within the prescribed period after the receipt of notice failing which penalty process may be initiated in accordance with COS act.

1.7.4 After the receipt of the filled-in return, the field officials of FOD are to verify the same, and check for any discrepancy. If a unit is unable to fill up the return as per the guidelines, it may contact the concerned field office of NSSO (FOD) as mentioned in the *Notice* for guidance. In case any discrepancy is observed in the filled-in return, the field staff of FOD is to make a visit to the concerned unit to verify the return. Such unit has to extend all cooperation to the person visiting with the purpose of verifying the return.

1.7.5 The duly filled in returns viz. ASI Part-I and ASI Part- II are then to be sent to CSO (IS Wing) and the Labour Bureau, respectively for processing and publication of results.

1.8 **ASI Frame:** Availability of a complete and upto-date frame listing all the eligible units is an essential pre-requisite for any large-scale survey. In fact, availability of proper frame is one of the most critical requirements for working out correct multiplier to arrive at proper estimate.

1.8.1 The ASI frame is based on the lists of registered factories / units maintained by the Chief Inspector of Factories (CIF) in each state and those maintained by registration authorities in respect of bidi and cigar establishments and electricity undertakings. The frame is being revised/updated periodically by the Field Operations Division of NSSO in consultation with the CIF in the state. At the time of revision, the names of the de-registered factories are removed from the ASI frame and those of the newly registered factories are added. The details of ASI frame along with the fields that need to be updated are given in *Annexure-II*.

1.8.2 From ASI 1998-99 onwards, all electricity undertakings other than captive units as well as all departmental undertakings such as Railway Workshops, etc. have been kept outside the purview of ASI. Captive generating plant means a power plant set up by any person to generate electricity primarily for its (his) own use. Also, by this definition, a group of industries can set up a big generating station for their groups' use and sell excess power.

1.9 **Sampling Design:** The sampling design adopted in ASI has undergone considerable changes from time to time, taking into account the technical and other requirements. The present sampling design has been adopted from ASI 2007-08. All the factories in the updated frame are divided into two sectors, viz., Census and Sample.

1.9.1 **Census Sector:** Census Sector is defined as follows:

a) All industrial units belonging to the six less industrially developed states/ UT's viz. Manipur, Meghalaya, Nagaland, Tripura, Sikkim and Andaman & Nicobar Islands.

b) For the rest of the twenty-five states/ UT's., (i) units having 100 or more workers, and (ii) all factories covered under Joint Returns (see paragraph 3.2.11 for definition).

c) After excluding the Census Sector units as defined above, all units belonging to the strata (*State by 4-digit of NIC-08*) having less than or equal to 4 units are also considered as Census Sector units.

1.9.2 **Selection procedure of Sample Sector units:** Remaining units, excluding those of Census Sector, called the sample sector, are arranged in order of their number of workers and samples are then drawn circular systematically considering sampling fraction of 20% within each stratum (*State X Sector X 4-digit NIC*) for all the states. An even number of units with a minimum of 4 are selected and evenly distributed in two sub-samples. The sectors considered here are Biri, Manufacturing and Electricity.

1.9.3 **Selection of State Samples:** After selecting the central sample in the way mentioned above, the remaining units in the sample sector are treated as residual frame for selection of sample units for the States/UTs. Note that for the purpose of selecting samples from the residual frame for the State/UTs, stratification is done afresh by grouping units belonging to *District X 3-digit NIC* for each state to form strata. Considering sampling fraction of 10% in general within each stratum, the sample units are then drawn circular systematically from each stratum. In the case of West Bengal, the sampling fraction is nearly 18% within each stratum. The basic purpose of introducing the residual sample was to increase the sample size for the sample sector of the states so as to get more reliable estimates at district level. Validated state-wise unit-level data of the central sample are also sent to the states for pooling this data with their surveyed data to get a combined estimate at the sub-state level.

1.9.4 The methodology adopted for estimation of the characteristics is given in Annexure-III.

1.10 **Industrial Classification:** From 1959 onwards an industrial classification named 'Classification of Indian Industries' was adopted in ASI. With effect from ASI 1973-74, the National Industrial Classification (NIC) 1970 developed subsequently on the basis of UNISIC 1968 (Rev.2) was used. The NIC 1987 that followed UNISIC 1968 was adapted from ASI 1989-90 to ASI 1997-98. The NIC 1998, developed on the basis of UNISIC, 1990 (Rev. 3) was used from ASI 1998-99 to ASI 2003-04. NIC 2004, developed on the basis of UNISIC 2002 (Rev. 3.1) had been used from ASI 2004-05 to 2007-08. NIC 2008 developed on the basis of UNISIC Rev 4 is being adopted from ASI 2008-09 onwards.

1.11 **National Product Classification for Manufacturing Sector (NPCMS, 2011):** Central Product Classification (CPC) serves as the reference classification for all product classifications within the international system of economic classifications put in place by the United Nations. It is a complete product classification covering all goods and services that follows the definition of products within the SNA. Goods and services are understood as being the results of production. The scope of the CPC covers (a) physical

goods (which include transportable and non-transportable physical goods), (b) intangible goods and (c) services.

1.11.1 CPC, Ver. 2.0 has already been adopted for products of Service Sector by CSO. Now, a National Product Classification for Manufacturing Sector (NPCMS), 2011 has been constructed by CSO, IS Wing, Kolkata, based on Sections 0 to 4 of CPC, Ver. 2.0 that relate to products of manufacturing sector. The NPCMS, 2011 is a 7-digit classification and the structure is: 5-digit CPC Code + 2-digit Indian requirement and will have 5 Sections, 40 Divisions, 190 Groups, 785 Classes and 1501 Sub-Classes with ultimate 7-digit products. From ASI 2010-2011 onwards, the 7-digit code and its description as per NPCMS, 2011 will be used for collecting and recording of all input and output items in ASI schedule and the earlier classification known as ASI Commodity Classification (ASICC) will henceforth be discarded.

Chapter Two

Concepts, Definitions and Procedures

Important concepts and definitions used in ASI are explained below.

2.1 A number of accounting, economic, statistical and other terms related to the factories are used in Annual Survey of Industries. For proper compilation/ verification of ASI return, it is essential that the staff engaged in the conduct of ASI properly understands the terminology used in ASI. It is in this context that the concepts and definitions of some of the important terms are given below.

2.2 **Accounting Year:** For the purpose of ASI, the accounting year is the period for which the factory finalizes its books of account. With the enactment of Income Tax Act, by and large, the accounting year of all factories is from 1st April of the preceding year to 31st March of the current year.

2.3 **Reference Period:** For the purpose of ASI Part –I, it exactly corresponds to the financial year. For example, for ASI 2010-2011, the reference period is the year commencing from 1st April 2010 and ending on 31st March 2011 or the accounting year of the factory ending on any date between 1.4.10 to 31.3.11. However, for labour statistics, calendar year 2010 is considered for ASI Part – II.

2.4 **Survey Period:** Survey period is a period during which work of any Annual Survey of Industries is undertaken. Since ASI 1978-79 the survey period has been fixed from 1st July to 30th June of the next year. From ASI 1998-99 the survey period has been changed from 12 months to 4 months i.e. from November'99 to February'2000. The survey period for ASI 1999-2000 has been again changed from October to March. The survey period for ASI 2009-2010 is from Sept. 2010 to April, 2011.

2.5 **Factory (as per Factory Act 1948):** Factory is one, which is registered under Sections 2m(i) and 2m(ii) of the Factories Act, 1948. The Sections 2m(i) and 2m(ii) refer to any premises including the precinct thereof (i) wherein ten or more workers are working, or were working on any day of the preceding twelve months, and in any part of which a manufacturing process is being carried on with the aid of power, or is ordinarily so carried on, or (ii) wherein twenty or more workers are working, or were working on any day of the preceding twelve months and in any part of which a manufacturing process is being carried on without the aid of power, or is ordinarily so carried on. Closed factories with fixed assets on site are also considered as registered factories till they are de-registered and removed from the live-register maintained by the Chief Inspector of Factories (CIF) in the State.

2.6 **Manufacturing Process:** This is as per Section 2(k) of the Factories Act, 1948, ***[Annexure-iv*]**.

2.7 **Gross Value of Plant and Machinery:** Gross value of plant and machinery represents the total original (un-depreciated) value of installed plant and machinery as at the end of the accounting year. It includes the book value of own constructed plant and machinery, if installed, and the approximate value of rented-in plant and machinery as at the time of renting in but excludes the value of rented-out plant and machinery. Total value of all the plant and machinery acquired on hire-purchase basis is also included. Thus it represents the gross value of plant and machinery engaged in production process.

2.8 **Fixed Capital:** Fixed Capital represents the depreciated value of fixed assets owned by the factory as on the closing day of the accounting year. Fixed assets are those, which have normal productive life of more than one year. Fixed capital covers all type of assets, new or used or own constructed, deployed for productions, transportation, living or recreational facilities, hospitals, schools, etc. for factory personnel. It would include land, building, plant and machinery, transport equipment etc. It includes the fixed assets of the head office allocable to the factory and also the full value of assets taken on hire-purchase basis (Whether fully paid or not) excluding interest element. It excludes intangible assets and assets solely used for post-manufacturing activities such as, sale, storage, distribution, etc.

2.9 **Depreciation:** Depreciation is consumption of fixed capital by the factory due to wear and tear and obsolescence during the accounting year and is taken as provided by the factory owner, or if not provided by the factory this is estimated on the basis of cost of installation and working life of the fixed assets. Further clarifications are given in Chapter 3.

2.10 **Finished Goods:** Finished Goods are those, which are manufactured by the factory for sale. Finished goods should conform to a prescribed standard.

2.11 **Physical Working Capital:** This is defined to include all physical inventories owned, held or controlled by the factory as on the closing day of the accounting year such as the materials, fuels and lubricants, stores, etc. that enter into products manufactured by the factory itself or supplied by the factory to others for processing. Physical working capital also includes the value of stock of materials, fuels and stores etc. purchased expressly for re-sale, semi-finished goods and goods-in-process on account of others and goods made by the factory which are ready for sale at the end of the accounting year. However, it does not include the stock of the materials, fuels, stores, etc. supplied by others to the factory for processing. Finished goods processed by others from raw materials supplied by the factory and held by them are included and finished goods processed by the factory from raw materials supplied by others, are excluded.

2.12 **Working Capital:** Working Capital is the sum total of the physical working capital as already defined above and the cash deposits in hand and at bank, the net balance of amounts receivable over amounts payable at the end of the accounting year. Amounts receivable include value of credit items on revenue account, such as sums due to the factory for goods sold, amounts advanced in connection with normal factory work, bills of exchange payable to the factory, payments made in advance such as for fire insurance,

telephone charges, rates and taxes, call deposits and security deposits having a normal life of less than one year, etc. It excludes unused overdraft facility, advances for acquisition of fixed assets, long-term loans including interest thereon and investment.

2.13 **Invested Capital:** Invested capital is the total of fixed capital and physical working capital.

2.14 **Productive Capital:** This is the total of fixed capital and working capital.

2.15 **Outstanding Loans:** Outstanding loans represent all loans, whether short-term or long-term, whether interest bearing or not, outstanding according to the books of the factory as on the closing day of accounting year.

2.16 **Contract Worker:** All persons who are not employed directly by an employer but through the third agency, i.e. contractor, are termed as contract workers. Those workers may be employed with or without the knowledge of the principal employer.

2.17 **Employees:** Employees relate to all persons engaged by the factory whether for wages or not, in work connected directly or indirectly with the manufacturing process and include all administrative, technical and clerical staff as also labour in production of capital assets for factory's own use. This is inclusive of persons holding position of supervision or management or engaged in administrative office, store-keeping section and welfare section, watch and ward staff, sales department as also those engaged in the purchase of raw materials etc. and production of fixed assets for the factory. It also includes all working proprietors and their family members who are actively engaged in the work of the factory even without any pay and the unpaid members of the co-operative societies who work in or for the factory in any direct and productive capacity. Persons in the head office connected with the manufacturing activity of the factory are also included in this item.

2.18 **Labour Turnover:** Labour turnover measures the extent of change in the working force due to accession and separation during a given period. The term 'accession' was defined as the total number of workers added to employment during the period, whether new or re-employed or transferred from other establishments or units under the same management. Inter-departmental transfers within the same establishment are, however ignored. The term 'separation' implies termination of employment at the instance of worker or employers. It includes termination of services due to death or retirement. As in the case of accession, transfers to other establishments are included but transfers within the same establishment are ignored. Retrenchment as a result of rationalisation or modernisation or any other cause, is also treated as separation.

2.19 **Wages:** Wages are defined to include all remuneration capable of being expressed in monetary terms and also paid more or less regularly in each pay period to workers (defined above) as compensation for work done during the accounting year. It **includes**:

(i) Direct wages and salary (i.e. basic wages/salaries, payment of overtime, dearness, compensatory, house rent and other allowances;

(ii) Remuneration for period not worked (i.e. basic wages), salaries and allowances payable for leave period, paid holidays, lay-off payments and compensation for unemployment (if not paid from source other than employers);

(iii) Bonus and ex-gratia payment paid more or less regularly (i.e., incentive bonuses and good attendance bonuses, production bonuses etc.).

2.19.1 It **excludes** layoff payments and compensation for employment except where such payments are for this purpose, i.e., payments not made by the employer. It **excludes** employer's contribution to old age benefits and other social security charges, direct expenditure on maternity benefits and creches and other group benefit in kind and travelling and other expenditure incurred for business purposes and reimbursed by the employer. The wages are expressed in terms of gross value, i.e., before deductions for fines, damages, taxes, provident fund, employee's state insurance contribution etc. Benefits in kind (perquisites) of individual nature are only **included**.

2.20 **Bonus:** Profit sharing bonus, festival bonus, year-end bonus, and all other bonuses and ex-gratia payments paid at less frequent intervals are covered by this term.

2.21 **Workmen and Staff Welfare Expenses:** These include expenditure incurred by the employer on the maternity benefits and crèches and other benefits such as supply of food, beverages, tobacco, clothing and group lodging at confessional rates and educational, cultural and recreational facilities and services and grants to trade unions and cooperative stores meant for employees. All group benefits are included.

2.22 **Emoluments:** These are defined in the same way as wages but paid to all employees plus imputed value of benefits in kind i.e. the net cost to the employers on those goods and services provided to employees free of charge or at markedly reduced cost which are clearly and primarily of benefit to the employees as consumers. It includes profit sharing, festival and other bonuses and ex-gratia payments paid at less frequent intervals (i.e. other than bonus paid more or less regularly for each period). Benefits in kind include supplies or services rendered such as housing, medical, education and recreation facilities. Personal insurance, income tax, house rent allowance, conveyance etc. for payment by the factory also is included in the emoluments.

2.23 **Supplements to Emoluments:** These include: (i) Employer's contribution to old age benefits, i.e., provident fund, pension, gratuity, etc.; (ii) Employer's contribution towards other social security charges such as Employees' State Insurance, compensation for work injuries, occupational diseases, maternity benefits, retrenchment and lay-off benefits etc.; and (iii) Group benefits like direct expenditure on maternity, creches, canteen facilities, educational, cultural and recreational facilities and grant to trade unions, co-operative stores etc. meant for employees.

2.24 **Compensation of Employees:** Compensation of employees is the total of emoluments and supplement to emoluments.

2.25 **Mandays Worked:** These are obtained by summing up the number of mandays worked by persons working in each shift over all the shifts on all days, i.e. both manufacturing and non-manufacturing days. This figure excludes persons who are paid but remain on leave, strike, etc. Manufacturing days will mean and include number of days on which actual manufacturing process was carried out by the unit where as Non-manufacturing days will mean and include number of days on which only repair/maintenance and construction work was undertaken.

2.26 **Mandays Paid For:** The number of mandays paid for is arrived at by summing up the number of employees paid for in each shift. This also includes mandays on weekly schedule holidays if paid for and those absences with pay as also mandays lost through lay off/ strike for which compensation was payable.

2.27 **Working Day:** Working day means the days on which a manufacturing process and/ or repair or maintenance work was carried on.

2.28 **Non-working Day:** Apart from manufacturing day and repair and maintenance days there may be some non-working days. Non working days are those days on which the workers give their attendance but due to non-availability of raw materials power etc. no effective work is done. As the workers are paid for these days such days are also taken into account for the purpose of labour statistics.

2.29 **Basic Materials:** Basic materials are the materials which are important and of key nature to the industry on which the manufacturing process is based, viz. metal for machine, leather for shoe. Such material is not lost through the process of production but only changes its forms.

2.30 **Consumable Stores:** All such materials which assist the manufacturing process and loose their identity without entering the products are called consumable stores, e.g., cotton waste.

2.31 **Fuel Consumed:** Fuel Consumed represent total purchase value of all items of fuels, lubricants, electricity, water (purchased to make steam) etc. consumed by the factory during the accounting year except those which directly enter into products as materials consumed. It excludes that part of fuels, which is produced and consumed by the factory in manufacture i.e., all intermediate products and also fuels consumed by employees as part of amenities. It includes quantities acquired and consumed from allied concerns, their book value being taken as their purchase value and also the quantities consumed in production of machinery or other capital items for factory's own use.

2.32 **Materials Consumed:** Materials consumed represent the total delivered value of all items of raw materials, components, chemicals, packing materials and stores which actually entered into the production process of the factory during the accounting year. It

also includes the cost of all the materials used in the production of fixed assets, including construction work for factory's own use. Components and accessories fitted as purchased with the finished product during the accounting year are also to be included. It excludes intermediate products. Intermediate products in the above context mean all those products which are produced by the factory and consumed for further manufacturing process.

2.33 **Total Input:** This comprises gross value of fuel materials etc. consumed (as defined above) and also other inputs viz. (a) cost of non-industrial services received from others (b) cost of materials consumed for repair and maintenance of factory's fixed assets including cost of work done by others to the factory's fixed assets (c) cost of contract and commission work done by others on materials supplied by the factory (d) cost of office supplies and products reported for sale during last year & used for further manufacture during the accounting year.

2.34 **Intermediate Product:** Intermediate Product is a product which is obtained during a manufacturing process, which may or may not be saleable and is not the intended final product.

2.35 **Net Value of Semi-finished Goods:** It represents the excess/deficit of value of semi-finished goods and/or goods-in-process at the end of the accounting year over that at the beginning of year.

2.36 **Products:** These are defined to include the ex-factory value (i.e. exclusive of taxes, duties etc. on sale and inclusive of subsidies etc., if any) of all products and by-products, excluding intermediate products, that have been completed during the accounting year for sale whether actually sold during the accounting year or entered into books. Also include fixed assets produced by the factory for its own use.

2.37 **Gross Output:** Gross output is defined to include the ex-factory value, (i.e., exclusive of taxes, duties, etc. on sale and inclusive of subsidies etc., if any) of products and by-products manufactured during the accounting year, and the net value of the semi-finished goods, work-in-process, (represents the excess/deficit of value of semi-finished goods or work-in-process at the end of the accounting year over that of the beginning of the year plus net balance of semi-finished fixed assets on factory's capital account) and also the receipts for industrial and non-industrial services rendered to others, value of semi-finished goods of last year sold in the current year and sale value of goods sold in the same condition as purchased and value of electricity generated and sold. Value of gross output and total output has been used in the text inter-changeably to mean the same thing.

2.38 **Industrial Services:** Any services taken or rendered from one to another unit resulting in increase in the value of material during the manufacturing process are industrial services.

2.39 **Non-industrial Services:** All such services which do not have a direct bearing on the manufacturing process but are needed by any manufacturing unit are called non-industrial services, say, transport.

2.40 **Net Value Added:** This is the increment to the value of goods and services that is contributed by the factory and is obtained by deducting the value of total inputs and depreciation from gross value of output.

Chapter Three

ASI Schedule

3.0 As mentioned in Chapter One, ASI Schedule has two parts: Part-I and Part-II. Part-I of ASI schedule aims to collect data on assets and liabilities, employment and labour cost, receipts, expenses, input items – indigenous and imported, products and by-products, distributive expenses etc. Part-II of ASI schedule aims to collect data on different aspects of labour statistics, namely, working days, mandays worked, absenteeism, labour turnover, man-hours worked, earning and social security benefits.

3.0.1 The major additions and deletions of items in ASI 2010-11 schedules in comparison to ASI 2009-10 schedules are given below.

(a) Information on 'How many total number of units the company has' collected in Block B of ASI 2009-10 has been dropped.
(b) Information on 'Original value of investment in plant and machinery (range code)' collected in Block B of ASI 2009-10 has been dropped. Information on 'Subsidy' will be additionally collected in Block-G.
(c) Item codes in Blocks H, I and J are now to be reported as per NPCMS, 2011 instead of ASICC.

The details of the schedules are discussed below.

3.1 **Part-I of ASI Schedule**

3.1.0 **Summary Description of the Schedule:** The schedule, sometimes called as *return*, has three parts. The Part-I, structured in 14 blocks, is the main part of the schedule and is meant for collection of economic and related categorical data of the selected unit. The other two parts of the schedule, marked as Part-A and Part-B, are meant for recording the report of scrutiny on Part-I of the return and observations of the Scrutinizing Officer against certain items framed in respect of the data collected in Part-I of the schedule. The instructions contained in this manual pertain to Part-I of the schedule. A copy of the schedule is given in *Annexure- V*. Since most of the information contained in this schedule is collected from the audited Balance Sheet of the selected factory, a statement highlighting the correspondences between items of the Balance Sheet and items of ASI schedule is given as a ready reference in *Annexure-VI* to facilitate the collection of information. Moreover, a scrutiny programme indicating the inter- and intra-block relationship and necessary consistency checks is also given in *Annexure- VII*.

3.1.1 The first block, viz. Block A, is used to record identification of selected unit. Similarly, the last two blocks, viz., Blocks M & N, are again the usual blocks to record the particulars of field operations and remarks of superintending/scrutinising officer, respectively. Of the remaining 11 blocks, Block B is for recording the particulars of the

factory like name and address of the individual undertaking, type of organisation, type of ownership, year of initial production, etc. The remaining blocks (Blocks C to L) are meant for recoding the economic particulars of the selected unit and brief particulars are given below:

3.1.2 **Blocks C**: **fixed assets**: Fixed assets are those,

- which have generally normal productive life of more than one year;
- it covers all type of assets, new or used or own constructed, deployed for productions, transportation, living or recreational facilities, hospitals, schools, etc. for factory personnel;
- it would include land, building, plant and machinery, transport equipment, etc.;
- it includes the fixed assets of the head office allocable to the factory and also the full value of assets taken on hire-purchase basis (whether fully paid or not) excluding interest element;
- it excludes intangible assets and assets solely used for post-manufacturing activities such as, sale, storage, distribution, etc.

3.1.3 **Block D**: **working capital and loans**: This is defined to include all physical inventories owned, held or controlled by the factory as on the closing day of the accounting year such as the materials, fuels and lubricants, stores, etc. that enter into products manufactured by the factory itself or supplied by the factory to others for processing. Physical working capital also includes the value of stock of materials, fuels and stores, etc. purchased expressly for re-sale, semi-finished goods and goods-in-process on account of others and goods made by the factory which are ready for sale at the end of the accounting year. However, it does not include the stock of the materials, fuels, stores, etc. supplied by others to the factory for processing. Finished goods processed by others from raw materials supplied by the factory and held by them are included and finished goods processed by the factory from raw materials supplied by others, are excluded.

3.1.3.1 Outstanding loans represent all loans, whether short-term or long-term, whether interest bearing or not, outstanding according to the books of the factory as on the closing day of accounting year.

3.1.4 **Block E**: **employment and labour cost**: In this block emoluments of the employees to be collected. Emoluments are defined as wages paid to all employees plus imputed value of benefits in kind, i.e., the net cost to the employers on those goods and services provided to employees free of charge or at markedly reduced cost which are clearly and primarily of benefit to the employees as consumers. It includes profit sharing, festival and other bonuses and ex-gratia payments paid at less frequent intervals (i.e. other than bonus paid more or less regularly for each period). Benefits in kind include supplies or services rendered such as housing, medical, education and recreation facilities. Personal insurance, income tax, house rent allowance, conveyance, etc. for payment by the factory also is included in the emoluments.

3.1.5 **Block F**: **other expenses**: This block includes the cost of other inputs as both the industrial and non-industrial service rendered by others, which are paid by the factory and

most of which are reflected in the ex-factory value of its production during the accounting year.

3.1.6 **Block G**: **other incomes**: In this block, information on other output/receipts is to be reported.

3.1.7 **Block H**: **indigenous input items consumed**: This block covers all the goods (raw materials, components, chemicals, packing material, etc.) which entered into the production process of the factory during the accounting year.

3.1.8 **Block I**: **imported input items consumed**: Information in this block is to be reported for all imported items consumed. The items are to be imported by the factory directly or otherwise.

3.1.9 **Block J**: **products and by-products manufactured by the unit**: It includes information on all goods that have been produced by the factory during the accounting year for sale, i.e., either actually sold during the accounting year or entered into stocks. Calculation of gross value added of the enterprise will be done here.

3.1.10 **Block K**: **information and communication technology (ICT) usage**: It includes information on IT usage by the enterprise.

3.1.11 **Block L**: **energy conservation (EC) measures**: It includes information regarding the measures taken by the enterprise for energy conservation.

3.1.12 While all other blocks in ASI schedule relate to the production (manufacturing) process, the blocks K and L relate to the entire enterprise.

3.1.13 **Block M**: **particulars of field operations**: The name of the Superintending Officer and Scrutinising Officer associated, date of receipt from the factory, date of verification/ compilation/ scrutiny of schedules, despatch, etc., will be recorded in this block against the appropriate items in the relevant columns.

3.1.14 **Block N**: **comments of Superintending Officer and Scrutinising Officer:** Any remark which is considered necessary for explaining any peculiarity in the economic variables or any other item-specific unusual feature of the unit will be noted here. Such remarks will help understanding the entries made in different blocks of the schedule, especially when any entry is numerically very high or very low or entry is unusual.

Detailed Instructions for Each Item

3.2 Block A: identification of sample enterprise

3.2.0 This block has been designed to collect the descriptive identification of the sample enterprise. The items are mostly self-explanatory.

3.2.1 ***Block A, item 1: schedule despatch (DSL) no***: With a view to reconcile the despatch of filled-in schedule by FOD field offices vis-à-vis receipt of the same by CSO (IS Wing), Kolkata a unique Despatch Serial number (DSL) has been provided for all the selected factories both under Census Sector and the Sample Sector and the same is to be reported by the field staff of FOD both in Parts I & II. These items will be copied from the sample list. DSL numbers are unique across the region for a particular year of survey. However, the same factory may have different DSL numbers in different years of survey.

3.2.2 ***Block A, item 2: permanent serial number***: The Permanent Serial Number (PSL) is provided by FOD offices while collecting the list from CIF and duly numbered list sent to CSO (IS Wing), Kolkata for updation of frame. **This number is unique in State X NIC X Sector.** Permanent Serial Number has been provided for all the selected factories both under Census Sector and the Sample Sector and the same is to be reported by the field staff of FOD both in Parts I & II. These items will be copied from the sample list.

3.2.3 ***Block A, item 3: scheme code***: This is the code usually given for census and sample units as per sampling design. The census unit will be given code 1 and sample units will be given code 2.

3.2.4 ***Block A, item 4: industry code as per frame***: This number is provided by FOD offices while collecting the list from CIF as per detail given during registration. This code is given as per NIC 2008. This code will be provided along with the sample list by CSO (IS Wing) which need to be copied correctly.

3.2.5 ***Block A, item 5: industry code as per return:*** This code should be given as per maximum ex-factory value of output of major activities of the multiple products and by-products manufactured by the units. A valid NIC code needs to be given from NIC 2008.

3.2.6 ***Block A, item 6***: ***description of industry***: The description of the industry to which the factory belongs will be indicated in the space provided as per description given in NIC 2008. If a factory happens to be engaged in multiple industries its major activities will be determined first. This should depend on the nature and value of product excluding goods in process but including the charges received on account of work done for others.

3.2.7 ***Block A, item 7: state code:*** The code has been provided for all the selected factories both under Census Sector and the Sample Sector and the same is to be reported by the field staff of FOD both in Parts I & II. These items will be copied from the sample list.

3.2.8 ***Block A, item 8: district code***: The code has been provided for all the selected factories both under Census Sector and the Sample Sector and the same is to be reported by the field staff of FOD both in Parts I & II. These items will be copied from the sample list.

3.2.9 ***Block A, item 9: sector***: This code is to be given by FOD offices according to the location of the units. The codes for units located in the rural areas are 1 and for those in the urban areas are 2. No other code except 1 and 2 can be given here; nor should it be left blank.

3.2.10 ***Block A, item 10: RO/SRO code***: The code has been provided for all the selected factories both under Census Sector and the Sample Sector and the same is to be reported by the field staff of FOD both in Parts I & II. This item will be copied from the sample list.

3.2.11 ***Block A, item 11: number of units***: Number of units for which the schedule (return) is compiled will be recorded against this item. Here the number of units will be greater than 1 in the case of joint returns. Also, in the case of joint returns, proper DSL and PSL numbers for which the joint return is compiled should be properly given.

The Joint Return should only be compiled in the following cases:

(i) The units must be having the same State code;
(ii) The units should have the same management;
(iii) Separate unit-wise accounts are not available and only combined accounts are available;
(iv) Resources that go into the manufacturing activity in the units are not separately identifiable;
(v) The units may not have the same industry group at 4 digit NIC level, but satisfy the aforementioned conditions. However, all the units included in Joint Return must be engaged in manufacturing and if the combined accounts include other activities, those should be excluded.

In no case a unit belonging of Census Sector will be the joint unit with a unit of Sample Sector. If such a situation arises due to augmentation of frame in respect of the units pertaining to the supplementary frame, information pertaining to the Sample Sector unit(s) needs to be suitably apportioned and separate return should be filled in for each of them. **Please note that in case of sample sector the number of units will be always 1.**

3.2.12 ***Block A, item 12: status of units***: This item will be recorded in codes. The number of 'status of unit' codes used in ASI - being too many – has been rationalised and are given below:

Open 1,
Closed (for less than or equal to 3 years)..... 2,
NOP (for less than or equal to 3 years)..... 3,
Deleted 4,
Existing but **non-response** due to closure and
owner / occupier is not traceable..... 5
Non-response due to non-existence and owner not traceable
(incl. the case of non-existent for more than 3 years) 6

Non-response due to production not yet started or accounting year not closed during the year 7
Non-response due to other reasons *[incl.* relevant records are with Court / Income tax *or* recalcitrant/refuse to submit the return, *or* factory under prosecution in respect of earlier ASI*]*.... 8
Deleted due to any other reason (incl. de-registration; out of coverage i.e. defence, oil storage, technical training Institute etc. and hotel , etc; and other reason) 9

The following may be noted:

- A unit is considered to be closed if the unit is maintaining staff but not having production. Such units will be assigned code 2 only if the information in respect of assets, employee etc. are available. On the other hand, if the unit is existing but no information is available due to closure and owner/occupier is not traceable, the unit will be assigned the code 5.
- A unit is considered to be Non Operating (NOP) if the unit remained closed for 3 consecutive years or it has no production and not maintaining the staff. A NOP unit will be assigned code 3 only if the information in respect of assets, etc. are available. Else it will be assigned code 5.
- A unit is considered for deletion and code 4 will be assigned if the unit is having continuous status of NOP for three years or more, and proposed by FOD for deletion from the frame.
- Code 7 will be assigned in the cases where a new unit has not started its production or did not close the account during the accounting year.

No code other than the codes 1-9 can be given here. **In no case this item will be left blank.**

A Concordance between new and old status of unit codes is given in Annexure – IX.

3.3 Block B: particulars of the factory (to be filled by owner of the factory)

3.3.0 This block has been designed to collect the particulars of the sample enterprise. This point onwards, all the facts and figures in this return are to be filled in by owner of the factory.

3.3.1 ***Block B: item 1: name and address of the individual undertaking***: The name of the factory along with the village name, district name, state name and pin code is to be filled up neatly. Note that any change of name undergone by the factory is to be reported with new name and old name is to be mentioned at the below for reference.

3.3.2 ***Block B: item 2: type of organisation***: This item is to be recorded in codes. Codes to be used for recording are given below:

a) Individual Proprietorship -1
b) Joint Family (HUF) -2
c) Partnership -3
d) Public Limited Company -4
e) Private Limited Company -5
f) Government Departmental Enterprise (excluding Khadi, Handloom) -6
g) Public Corporation by Special Act. of Parliament or State Legislature of PSU -7
h) Khadi and Village Industries Commission -8
i) Handlooms -9
j) Co-operative Society -10
k) Others (including Trusts, Wakf Boards, etc.) -19

The following may be noted for recording entry here:

Type of Organisation	***Description***
Proprietary	Here, an individual is the sole owner of the enterprise.
Partnership	It means relation between persons who have agreed to share the profits of a business carried on by all or any one of them acting for all.
Co-operative society	It is a society formed through the co-operation of a number of persons (members of the society) to benefit the members. The funds are raised by members' contributions/ investments and the members share the profits. The government or government agency can also be a member or shareholder of a registered co-operative society but this fact cannot render the society into a public sector enterprise for the purpose of the survey.
Limited Company (outside public sector)	'Company' is an enterprise registered under the Companies' Act, 1956. A private company means a company which by its Articles, (a) RESTRICTS the right to transfer its shares, if any, (b) LIMITS the number of its members (not including its employees) to 50, and (c) PROHIBITS any invitation to public to subscribe for any shares or debentures of the company. Public company means a company which is not a private company
Others	These are the enterprises not falling under any of the above categories.

The term 'individual proprietorship' excludes the concerns solely owned by the Public Authorities. The code in such cases would be 19 unless such concern falls under (d), (e) or (f) types.

3.3.3 ***Block B: item 3: type of ownership (code)*:** This item is to be recorded in codes. The relevant codes are given below:

a) Wholly Central Government -1
b) Wholly State and/or Local Government -2
c) Central Government and State and/or Local Government jointly -3
d) Joint Sector Public -4
e) Joint Sector Private -5
f) Wholly Private Ownership -6

Joint Sector covers the following types of ownership:

a) Central Government and private enterprise jointly;
b) State Government/Local Government and private enterprise jointly;
c) Central, State/Local Government and private enterprise jointly.

In a joint sector ownership, if paid-up share capital of private enterprise is more than 50% it will be classified as 'Joint Sector Private' and if the paid-up share capital of the 'Public Sector' is more than 50% it will be classified as 'Joint Sector Public'.

3.3.4 ***Block B: item 4: whether the unit has ISO Certification, 14000 Series:*** If the units is having ISO Certificate of 14000 series, code 1 will be recorded, otherwise code 2 will be recorded. Note that the certification must be of 14000 series for recording 'yes'. If for a factory, the ISO Certification 14000 series does not apply, it should be given the code 2. A brief write up on ISO 14000 series is given at Annexure –X.

3.3.5 ***Block B: item 5: year of initial production (in the format YYYY):*** The year of initial production for the factory (and not the year of the completion of factory) is to be recorded here. Note that:

- The year of initial production is to be decided irrespective of change in site or ownership or new registration
- The year of production relates to commercial production and not for pretesting purpose.

3.3.6 ***Block B: item 6: accounting year (in the format YYYY to YYYY):*** The accounting year for which the return relates to, is to be reported here. For example, if the factory follows financial year from 1.4.2009 to 31.3.2010 as accounting year, then record **2009 to 2010**. In the case of amalgamated accounts (say, for 18 months), the values for the reference accounting year under consideration need to be apportioned appropriately and reported. From ASI 2010-2011, in order to maintain uniformity, such apportioning will be done **by CSO (ISW) only**.

3.3.7 ***Block B: item 7: number of months of operation:*** This item is to record the total number of months in which the factory/industrial concern operated during the accounting year. The figure reported here must have a consistency with the manufacturing and non-manufacturing days given in Block-E (employment and labour cost).

3.3.8 ***Block B: item 8: does your unit have computerised accounting system?*** The unit will be considered to have computerized accounting system if they are managing the accounting system **using computerized software**, and code 1 will be recorded in such cases. Otherwise, code 2 will be recorded.

3.3.9 ***Block B: item 9: can your unit supply ASI data in computer media?*** If the unit is provided with the soft copy of the return and is able to supply data in soft mode as per the return through computer media, code 1 will be recorded in this item, else code 2.

3.3.10 ***Block B: item 10: details of the contact person:*** The name & designation along with his/her telephone number, fax number and e-mail address used for the purpose of the unit will be written in the appropriate boxes.

3.4 Block C: fixed assets

3.4.0 Fixed assets are of a permanent nature having a productive life of more than one year, which is meant for earning revenue directly or indirectly and not for the purpose of sale in ordinary course of business. They include assets used for production, transportation, living or recreational facilities, hospital, school, etc. Intangible fixed assets like goodwill, preliminary expenses including drawing and design etc are excluded for the purpose of ASI. The fixed assets have, at the start of their functions, a definite value, which decreases with wear and tear. The original cost less depreciation indicates that part of value of fixed assets, which has not yet been transferred to the output. This value is called the residual value. The value of a fixed asset, which has completed its theoretical working life should always be recorded as Re.1/-. The revalued value is considered now. But depreciation will be taken on original cost and not on revalued cost.

3.4.0.1 Fixed assets acquired through others should be valued at full cost incurred, i.e. at the delivered price plus cost of installation including any fees or taxes paid but excluding financing cost if any, like interest paid to bank. The purchased assets may be new or old ones. A fixed asset may be sold or discarded during the accounting year. In such a case, the written down book value of the fixed asset sold or discarded should be considered.

3.4.0.2 Fixed assets will **include**:

1) Assets used for production, transportation, living or other facilities (recreation, etc.). Full value of assets taken on hire purchase/ instalment (whether fully paid or not) excluding interest should be considered;
2) Assets under construction, i.e., construction of building, installation of plant and machinery, preparation of chassis of truck, etc. (transport equipment) may be reported under the relevant items;

3) Additions to fixed assets including major repairs (**as distinct from minor repair work**) during the reference year are to be included.

Fixed assets will **not include**:

1) Intangible assets like goodwill, etc.;
2) Advance payment for fixed assets not yet received;
3) Assets solely used for post-manufacturing activities such as, sale, storage, distribution, etc.
4) Copy Right, Mining Lease Right etc. However, these are to be included under non-operating expenses.

3.4.0.3 In case a factory has land/buildings in other state, and no economic activity is carried out in the land/ building located in other state, then it should be recorded in Block C as it is owned by the factory. In case any economic activity is carried out, it will be treated as a separate production unit and will not be considered in the return for the factory under consideration.

3.4.0.4 For estimating the total fixed assets in the factory sector, the ownership-approach (including the owner-like possession, like long-term lease) is followed in ASI, i.e., all assets owned by the factory , irrespective of whether they have been completely rented out or not for the part of/entire accounting year, is to be accounted in Block C.

3.4.0.5 In the case of an operational lease, the ownership lies with the lessor and hence such leased-in fixed assets are not to be considered in Block C. However, in the case of a financial lease, the ownership lies with lessee and in such case, the same is to be recorded in Block C. The rent received for it, however, should be taken in Block G.

Operating leasing *is a productive activity that involves renting fixed assets for terms less than the expected service lives of the assets. It is a form of production in which the lessor provides a service to the lessee in exchange for the lease payments.*

Financial leasing *is an arrangement for financing acquisitions of fixed assets. It is a contract between a lessor and a lessee whereby the lessor owns a fixed asset and puts it at the disposal of the lessee, and the lessee contracts to pay rentals that permit the lessor to recover all or almost all of its costs, including interest.*

3.4.1 ***Block C: item 1: land***: Land is a gift of nature and the supply of land is limited. It is not subjected to depreciation unless it is subjected depletion such as mines and timber land. Land is one of the four factors of production and in a balance sheet of a manufacturing concern, the monetary value of land is shown in general apart from monetary value of other fixed assets. The book value of land, as such, at the beginning and at the closing is the same, unless new land is purchased during the accounting year.

3.4.1.1 Land may be freehold, purchased, rented or leasehold. The term freehold is used in two different senses:

a) Land obtained directly from the state without any intermediary and the land revenue is payable directly to the Government. This type of freehold land has book value.
b) Land obtained, free of cost from any other source, may be an ancestral property. This freehold land has no book value in the books of accounts of the enterprise.

3.4.1.2 For purchased land, the book value at the opening and at the closing is the same. For rented land no book value is shown in the balance sheet. For leasehold land, if depreciation is charged, the depreciated value of the land is shown as closing balance. If no depreciation is charged, the un-depreciated lump sum amount paid for the leasehold land is shown at the closing of the balance sheet. The long-term lease hold land (perpetual lease), like owned land, should be included and the value of lease amount should be recorded in Block C. On the other hand, the short-term lease hold land will not be considered in Block C, and only the rent, if paid during the reference period, should be recorded in Block F.

3.4.1.3 This will also include improvement to land such as construction of approach road, boundary walls, sewerage, etc. However, if only a portion of the land belonging to the residence of a household is utilised for the enterprise, only that portion of the land may be considered as capital assets for the enterprise. Land owned with permanent heritable possession with or without right to transfer the title would come under this item. For encroached land, market value will be recorded. Land used for cultivation within factory premises, as well as the income generated from that activity, will be excluded.

3.4.2 ***Block C: item 2: building***: Building includes:

- Building for workshops and buildings utilised for production, office and housing.
- Building under construction, parts and conveniences that facilitate the housing activity in them such as lifts, stairways, heating, lighting and communication system (**not equipments**) internal to the building, fire precaution system, capital expenses on telephone system to factory building, air conditioning plant only when installed primarily to provide better working condition to the operative and essential devices for watering raw materials or products.
- Window type air conditioners **should not be** considered here instead it would be considered **against Item 7**.
- Other constructions such as passage, boundary wall, partition, water tank (over-head/ underground), sewerage, tube-well, etc. that are integral to the factory building are to be included here
- In case of partnership or proprietary concerns, residential flat or building meant exclusively for residence of owner/proprietor who is not an employee of the factory, will not be considered as a business asset and hence the same should be excluded from ASI. However, if the owner/proprietor is an employee of the factory, or the same residential flat or building is also used for production purpose or for the residential/welfare purposes of other employees of the factory too, it is to be recorded against 'buildings' in Block C.

- In some balance sheet, the value of shares in co-operative housing society (within Industrial Estate) is often shown. Care should be taken not to include the same in ASI return.
- If the value of land and building is jointly reported in the balance sheet, effort should be made to apportion the values of land and building and report against appropriate items.

3.4.3 ***Block C: item 3: plant and machinery***: Plant and machinery **include**:

- Equipment for execution of work. It includes power generating machinery, construction machinery, metal working machinery, furnaces, metal cutting lathes, blast furnaces, looms, sewing machines, cranes, fork lift equipment, etc. Cranes, which don't form a part of machinery, should be treated as transport equipment. There are some items, which create confusion for classifying them under this item. For example, electric installations for running the plant, molasses tanks in case of sugar factory, moulds fitted to machinery in plastic and other industries, water tank for curing in cement factory, air conditioners fitted to machinery or used for cooling the machinery etc. all such items will form a part and parcel of plant and machinery.
- A refrigerator is not a plant and machinery, but there are some medicines which after manufacture are to be kept in refrigerator so that it may not lose its medicinal property. In such a case the refrigerator is considered as plant and machinery in medicine producing factory.

  If a machine owned by the factory is partly used by it and partly rented out during the accounting year, such asset is to be included as part of fixed asset of the factory. In case the machine is completely rented out during the accounting year, **then it is be considered as asset in Block C, and also the rent received for it is be considered in Block G, item 6 (rent received for plant & machinery and other fixed assets)**
- If machinery is received as gift and installed without incurring any capital expenditure by the factory, the total value of the gift, installation charges and other incidental are to be recorded against Plant & machinery.
- Own constructed Plant & Machinery if installed, is to be evaluated at cost as in the books of the factory. Total value of all plant and machinery acquired on hire purchase basis is to be included against Plant & Machinery. **Advance payments made for the purchase** of machinery (not in possession during the reference year) **will not** be recorded as the approach for recording information here is by physical approach.

3.4.4 ***Block C: item 4***: ***transport equipment***: These are used for transporting persons and goods by the factory. They include locomotive, trucks, trailers, cars, ropeways, buses and lorries. Note that:

- If a factory has a cart driven by animals for transport purpose then the cart along with the animal will be considered here.
- When a crane forms specially a part of plant and machinery it should be considered against item 3 otherwise it will be considered here.

- If the same transport equipment is used for the factory as well as for other purpose, the question of segregation arises. For example, if same transport equipment is used to carry agricultural product and factory product of the same concern, segregation must be on the basis of mileage.

3.4.5 ***Block C: item 5***: ***computer equipment incl. software:*** This will include the cost of computers and the equipment along with the software used to run it. This will also include the cost of UPS, CVT, Printers, etc. The customized software or database software **may also be included here**. The computers that are used to run the plant and machinery or used as plant and machinery, like in printing industry, should be included against the plant and machinery.

3.4.6 ***Block C: item 6***: ***pollution control equipment:*** This is in context of thrust on pollution control equipment to be taken by factories. This refers to machinery installed for pollution control.

3.4.7 ***Block C: item 7***: ***other fixed assets:*** This will include all other assets which are not included in Items 1 to 5 such as loose tools with a normal life of more than one year, library, laboratory, apparatus, trade mark instrument, hospital equipments, furniture fixture, office equipment, weigh bridge, room air conditions, heater, fans, PABX, electrical fittings. This will also include other constructions such as bridges, platforms, pipelines, telephone and other communication lines, tube wells etc. that are external to the factory buildings but within the factory compound. Fire Extinguisher vehicle should be recorded here. In some balance sheet an item 'land and development' might have been shown. In such cases, value of land and expenditure on development are to be separated. In cases where the electric installation charges paid also includes the charges for the electrical fittings that are of a longer life of more than 1 year, the value of electrical fittings of more than one year life should be apportioned and recorded against 'other fixed assets' in Block C, and remaining part of the values should be recorded in Block F.

3.4.8 ***Block C: item 9***: ***capital work in progress:*** The value of all assets capital in natures, which are under construction or installation but not capitalized, will be shown here.

3.4.9 ***Block C: column 3: opening balance:*** The original cost or revalued gross figures of the fixed assets (whenever revaluation is carried out) as on the opening day of the accounting year is to be reported. In case the theoretical working life of the assets expires, then the value should be recorded as Re 1/-.

3.4.10 ***Block C: columns 4 & 5: value addition during the year***: Fixed assets acquired from others during the year, whether fully paid or not, should be valued at the full cost incurred, i.e., at the delivered price plus the cost of installation including any fees and taxes paid but excluding financing costs relating to the period after the commencement of production. This would include: (1) value of all purchases of materials on capital account during the accounting year, (2) amount paid for service charges during the accounting year on capital account, (3) value of all fixed assets, whether fully paid or not, taken on

capital account during the accounting year. All items purchased, old or new, including those constructed by the factory and capitalized will be recorded under Columns (4) & (5). In case any additions to fixed assets are 'second hand', items purchased from within the country during the year, the cost of these should be shown separately with a footnote.

3.4.10.1 Fixed assets produced by the establishment for its own use should be valued at the cost of all work put in place including any overhead costs allocable to this work. In case any revaluation of the fixed assets has been carried out during the accounting year, the extent of its impact may be included under Column (4). However, the extent of total revaluation shall be shown with a footnote under the block.

3.4.11 ***Block C: column 6: deductions and adjustments during the year:*** Gross value of the fixed assets sold, discarded or otherwise disposed off during the year is to be entered. Book Value of the sale or that value which is recorded in the books of accounts for the discarded item need be reported.

3.4.11.1 In case any revaluation of the fixed assets has been carried out during the accounting year the extent of its impact may be included under Column (4). However, the extent of total revaluation shall be shown with a footnote under the blocks.

3.4.11.2 Data must be furnished in respect of Columns 4, 5, 6, 9, 10, 12 and 13, if not available for all the columns of the block as envisaged.

3.4.12 ***Block C: columns 8-11: depreciation:*** The following may be noted:

- Depreciation up to the beginning of the year and that provided during the year should be shown respectively under Columns (8) and (9). Depreciation relating to assets sold/discarded /otherwise disposed off during the year should be shown under Column (10).
- The depreciation allowance provided for the accounting year is to be recorded here. All items, which have a normal life of more than a year and are used for the manufacturing process or incidental to it are allowed some allowance each year; the allowance thus claimed is recorded as depreciation. In addition to the normal allowance, for new item an allowance known as initial allowance for investment is allowed. They should not be shown in the return for the purposes of Block C, as depreciation. Where the factory was following a system of depreciation, but provision has not been made for a period of time, the estimate of depreciation for the accounting year is to be made as per the method followed by it. On the other hand, if depreciation figures for preceding year(s) are reported along with the depreciation provided during the year, depreciation provided during the year should be apportioned by some means and same may be reported in Column 9.
- If no depreciation has been allowed for item of fixed assets, the same may be estimated on the basis of (a) total cost including the price of purchase or construction of the asset in consideration and the cost of installation and (b) an estimate of its working life in years. Then (a)/(b) will give the annual rate of

depreciation in such a case. The value of a fixed asset that has completed its theoretical life should be recorded as Re 1/- .

- If a company calculates depreciation as per Company Act and also, calculates as per Income Tax Act for submitting Tax-return, depreciation calculated as per the provision of Company Act is to be considered for ASI purpose.

3.5 Block D: working capital and loans

3.5.0 Working capital represents the excess of total current assets over total current liabilities. The item-wise descriptions are given below.

3.5.1 ***Block D: item 1: raw materials & components and packing materials:*** Packing materials will find place here. Stock of unfinished semi-finished goods purchased from the market for further processing will be included here. Materials supplied by the factory to others for processing will be included but materials supplied by others to the factory for processing will not be considered. Stock of construction/building materials will be taken against this item. The stocks of raw material for which payment has been made but material is yet to be delivered should be taken in this item (such as material in transit). But in case neither the material has been received not the payment has been made, then it should not be considered at all. The raw material which is left after the consumptions in input process should be taken. In most cases this needs to be bifurcated from the balance sheets after probing with the factory personnel. The examples of this kind are given in Ready Reckoner. In case of printing press doing job work and producing printing materials on customers' orders with bulk of materials supplied by customers, stock of ink and other papers of the factory may be taken into consideration in this item. Stock of 'trading goods' should be recorded against this item. Raw material scrap and packing material scrap are to be included here.

3.5.2 ***Block D: item 2: fuels & lubricants:*** This will include all fuels and lubricants in stock. This will also include stocks of furnace oil, coal, coke, diesel, petrol, kerosene, LPG, lubricant oil, grease etc. In most cases this needs to be bifurcated from the balance sheets after probing with the factory personnel.

3.5.3 ***Block D: item 3: spares, stores & others:*** Include stores, spares, loose tools of short life, office supplies, material required for repair and other consumables. Scrap, other than raw material scraps and packing material scraps, such as consumables scraps are to be included here. In most cases this needs to be bifurcated from the balance sheets after probing with the factory personnel.

3.5.4 ***Block D: item 5: semi-finished goods/work in progress:*** It includes the values of materials which has been partially processed and are not usually sold without further processing. Goods under process from the material supplied by others are not to be taken here. This item **excludes** value of semi-finished fixed assets for the use of the factory. In the case of **partially completed** 'job work' done by the unit, labour cost incurred is sometimes shown as 'semi-finished good' in balance sheet. In such cases, if the expenditure is actually incurred (paid), then it should be taken in Block F. If it is payable

(not yet paid) it should be taken in Block D as 'other current liability'. **In no case it should be recorded as 'semi-finished goods'**.

3.5.5 ***Block D: item 6: finished goods:*** All goods made by the factory which are ready for sale as on the reference date are to be included here. Finished goods processed by others and held by them from the raw materials supplied by the factory will **be included** but finished goods held by the factory after processing from raw materials supplied by others will **be excluded**.

3.5.5.1 The valuation of the goods should be made at the price (excluding excise tax, sales tax, etc.) at which goods were sold by the factory immediately prior to the reference dates. Where this is not possible, book value may be taken.

3.5.6 ***Block D: item 8: cash in hand & at bank:*** Cash to be considered as current asset should be of liquid in nature. Deposit with telephone, electricity, etc. are not considered as current assets. Cheque issued but not presented will be included against this item. Stocks of postage stamps, revenue stamps, MO forms are to be included here.

3.5.6.1 Moreover, current account, savings bank account, short-term deposits are considered as current assets and hence included here. Drafts in hand will be included here. Fixed deposit of any nature will be included here irrespective of their tenure. Any remittance in transit will be **excluded**.

3.5.7 ***Block D: item 9: sundry debtors:*** In most manufacturing enterprises cash sales are less and most of the transactions are on credit basis. When credit is allowed to a customer (debtor) his current asset gets increased. All debtors taken together are called sundry debtors. Advances given to supplier / parties are to be **included**.

3.5.8 ***Block D: item 10: other current assets:*** Sometimes an enterprise pays in advance which is recoverable in cash or kind or for value to be received. Sometimes an employer makes advance payment to its workers or employees. This advance payments are for short term and recoverable or adjusted against the following months' bills. Such advance payment will form a part of this item. The items which will also be included in other current assets are; bills receivable, cheques in hand, prepaid expenses, balance with excise authorities, advance income tax, security deposits (if refundable within one year), tender deposits of short duration. Rent receivable for rented out fixed assets. The interest charged by the factory for untimely payment from parties will be included here. Excess service tax paid to the government should also be recorded here. Unused overdraft facility, capital transactions like investment in private companies, trade investment, amount receivable for sale of fixed assets and any advance relating to capital transactions, long term loan with interest thereon are to be **excluded**.

3.5.8.1 Sometimes, a negative entry is found in current asset figures from the balance sheet. In such cases, the amount shown with negative value in current asset must be ascertained and if confirmed, it may be entered as positive value against **'other current**

liability'. Similarly, negative current liability has to be recorded against **'other current assets'.** In no case, the entries for current assets or current liability can be negative.

3.5.9 ***Block D: item 12: sundry creditors:*** Amounts owned by an enterprise on account of goods purchased or services received in respect of similar related contractual obligations. This will include sundry creditors for supplies (amount due on account of capital transactions are not to be included), sundry creditors for other finances, sundry creditors for other liabilities etc. It includes all advance payment received for supplying its goods to consumers.

3.5.10 ***Block D item 13: over draft, cash credit, other short term loan from banks &other financial institutions:*** This will include short-term loan from banks, other financial institutions, from Directors and others. Bank over drafts, cash credit, loan taken on hypothecation of raw materials and other current assets etc for a period up to one year are also to be included here.

3.5.11 ***Block D: item 14: other current liabilities:*** Bills payable, income tax collected from employees and to be paid to the Government and used as working capital, sale tax payable, service tax payable, unpaid property tax, unpaid excise duty, telephone bills and electricity bills payable, credit balance of subsidiary companies. All provisions will also be included here. Expenses which are expected to be payable within a year are to be considered.

3.5.12 ***Block D: item 17: outstanding loans:*** In a manufacturing unit, the capital employed either as fixed assets or current assets, comes from ownership funds as well as borrowed funds. This borrowed fund is termed as loan. This loan may be secured and unsecured.

3.5.12.1 The secured loan which will form a part of this item are:

(i) Debentures are uniform parts of a loan raised by a company and the public are invited to purchase as many as they wish. The non-convertible and redeemable debentures will be considered as outstanding loan, but convertible debentures will be kept outside the purview of ASI.

(ii) Loans and advances from banks on hypothecation of fixed assets.

(iii) Loans and advances from subsidiaries.

(iv) Other loans and advances.

3.5.12.2 Unsecured Loans which will form part of these items are:

(i) Fixed deposit - money deposit by the public at a certain rate of interest for a certain period.

(ii) Short-term loans and advances taken in current liabilities will **not be included**.

(iii) Other loans and advances from banks/financial institutions and others.

(iv) Loan from Directors/ Friends: Loans taken from the friends and directors will be included, but the interest accrued on them will not be included. In

case interest is included, it may be separated and recorded. If the interest cannot be separated, a footnote may be given to this effect.

3.6 Block E: employment and labour cost

3.6.0 The information in this block is also used by Labour Bureau. Central Statistics Office (ISW), Kolkata supplies the information of this block to Labour Bureau directly.

3.6.0.1 Particulars in this block should relate to all persons who work in and for the establishment including working proprietors and active business partners and unpaid family workers. However, Directors of incorporated enterprises who are paid solely for their attendance at meeting of the Board of Directors are to be **excluded**.

3.6.1 ***Block E: items 1 & 2: male & female workers directly employed:*** Include all persons employed directly or through any agency including a contractor, on payment of wages or salaries and engaged in any manufacturing process or its ancillary activities like cleaning any part of the machinery or any premises used for manufacturing or storing materials or any kind of work incidental to or connected with the manufacturing process.

3.6.1.1 Includes also labour engaged in repair and maintenance or in production of fixed assets for factory's own use or labour employed for generating electricity or producing coal gas. Any person though engaged in manufacturing and its ancillary activities but not receiving any payment or salaries like working proprietor (working member in case of a cooperative factory) or unpaid family member, etc., is **not to be included** as worker even if he/she may be termed as a worker under the Factories Act, 1948. It also **excludes** all persons holding positions of supervision or management or employed in confidential position even if classified as workers under the Factories Act, 1948.

3.6.1.2 The following points are to be noted in filling up of this block:

(i) Clerks employed in planning section, estimating section and drawing office will be included since their work is more or less directly connected with the manufacturing process or the articles manufactured. Also included will be gate-keeper if solely or mainly deputed for guarding a place where manufacturing process was carried on.

(ii) In some highly automated manufacturing factory, there are only supervisors working in the factory floor. In such cases, if the person is directly engaged in production process, he/she should be treated as worker irrespective of his/her designation.

(iii) In case some persons, who are not workers under the Factories Act, 1948 are given material by the factory to work in their own homes and return the finished product, as soon as completed, details of such persons should not be shown in this block. Remuneration paid to them for work done by them will be **shown in Item 1 of Block F**.

3.6.1.3 The particulars relating to workers directly employed should be shown separately for male and female workers against items 1 and 2 respectively. The particulars regarding workers employed through contractors should be shown against

item 4. Note that, each worker is to be categorised as male or female irrespective of whether he/she is a child or not.

3.6.2 ***Block E: item 4: workers employed through contractors:*** The workers employed purely on contract basis will come here. The **daily labour** also may be **included**.

3.6.3 ***Block E: item 6: supervisory & managerial staff:*** Include all persons holding positions of supervision or management regardless of classification under the Factories Act, 1948.

3.6.4 ***Block E: item 7: other employees***: Include all employees other than workers, viz., clerks in administrative office, storekeeping section and welfare section (hospital, school, etc.) watch and ward staff. Also, include employees in the sale department as also those engaged in the purchase of raw materials, fixed assets, etc. for the factory.

3.6.4.1 If a salesman employed by a unit is stationed in a different place, but getting the salary from the unit producing the medicines, he should be considered as 'other employees' in Block E, and his salary should be recorded against 'wages/salaries' under Block E.

3.6.5 ***Block E: item 8: unpaid family members/ proprietor/ coop. members:*** Working proprietors/partners/family members/working members of cooperative society will be included against Items 1 to 7 only when they are paid; otherwise they are to be reported against Item 8. Exclude dormant or inactive partners and members of a proprietor's family.

3.6.6 ***Block E: item 10: bonus***: Profit sharing, festival, year end, other bonuses and ex-gratia payments paid at less frequent intervals (i.e., other than bonuses paid more or less regularly for each pay period) are to be recorded under this item.

3.6.7 ***Block E: item 11: provident fund and other funds***: It includes old age benefits like contribution to provident fund, pension, gratuity and contribution to other social security charges such as employee's state insurance, compensation for work injuries and occupational diseases, provident fund linked insurance retrenchment and lay-off benefits, payment made for VRS etc. The expenditure incurred for 'labour welfare fund' by the unit will be recorded here.

3.6.8 ***Block E: item 12: workmen and staff welfare expenses:*** Includes benefits in kind include neutralizing agents, fats, milk, molasses given to workers of a factory where there is possibility of health hazard. cheap ration, shoes, umbrellas, residence, etc. are provided to workers who work at tea gardens. Light meal or lunch, beverages, tobacco, clothing (except uniform) electricity free of charge, water purchased but supplied free of charge, medical expenses. Children educational allowances, LTC, bus hired for to and fro daily journey (HRA will be considered as a part of wage and salary), maternity benefits and crèches, cultural and recreational facilities, cooperative stores for employees etc.

3.6.9 ***Block E: item 13: number of working days***: (i) Manufacturing days will mean and include number of days on which actual manufacturing process was carried out by the unit.

(ii) Non-manufacturing days will mean and include number of days on which only repair/maintenance and construction work was undertaken.

3.6.10 ***Block E: columns 3: man-days worked on manufacturing days:*** The total number of man-days worked during the accounting year by each category of employees is obtained by summing up the number of workers attending in each shift over all shifts worked on all working days during the accounting year. This figure excludes persons who are paid but remain on leave/ strike etc. Non-Working day is the day on which neither manufacturing process nor repairing and maintenance work is carried out but the factory and/or office remains open.

3.6.11 ***Block E: columns 4: mandays worked on non-manufacturing days*****:** The mandays worked on repair and maintenance and/or construction activities and also non-working-days for each category of employees will be reported here.

3.6.12 ***Block E: columns 6: average number:*** The Average number of persons worked is computed by dividing the total man days worked as reported in Column (5) by the number of working days reported against Item 11 (iii) of Block E.

3.6.13 ***Block E: columns 7: no. of mandays paid for:*** It includes mandays worked, mandays on weekly schedule holidays if paid for and those absences with pay as also mandays lost through pay off / strike for which compensation was payable.

3.6.14 ***Block E: columns 8: wages and salary***: Remuneration as related to an individual worker, in terms of money, directly or indirectly payable, more or less regularly for each pay period, in respect of his/her employment or work done in such employment. Includes (i) wages & salaries including paid for leave periods and holidays, (ii) payment for overtime, dearness, compensatory, house rent and other allowances, (iii) bonuses such as production bonus, good attendance bonus, incentive bonus etc. which are paid more or less regularly for each pay period, (iv) lay-off payments and compensation for unemployment except where such payments are made from trust or other social funds set up expressly for this purpose, i.e., payments, which are not made by the employer. The amount of salaries/wages payable during the accounting year should be entered gross, i.e., before deductions for fines, damages, taxes, provident fund, employee's state insurance contributions etc. For workers employed through contractors, payment made to these workers, and not to the contractor will be recorded. The difference between the payment made to the contractor and the payment actually accruing to the contractor's workers will be reported against Item 4 of Block F. Benefits, in kind (perquisites) of individual nature are only included. Exclude: employer's contribution to old age benefits, employer's contribution to other social security charges and imputed value of group benefits in kid and travelling and other expenditure incurred for business purposes and reimbursed by the employer.

3.6.14.1 The following points may be kept in view:

1) In case any payment is made by Government under the employment guarantee scheme to apprentices working in a factory this payment will not be considered for reporting under Column (8).
2) The amount of income tax of the employees paid by the factory owners over and above the salary will be included in salaries/wages.
3) Retaining allowances form part of wages/salary and the amount actually paid is to be included in salary/wages.
4) All allowances (for maintenance of car, upkeep of garden, etc.) paid in cash will be included with salary and in case the up-keeping is directly taken care of by the management, it will be treated as benefit in kind.

3.7 Block F: other expenses

3.7.0 This block includes the cost of other inputs as both the industrial and non-industrial service rendered by others, which are paid by the factory and most of which are reflected in the ex-factory value of its production during the accounting year.

3.7.1 ***Block F: item 1: work done by others on material supplied by the Industrial Undertaking***: This covers payments made by the factory for contract and commission work done by others on materials supplied by the factory during the year. Payments to home workers and cost of similar work carried out by the factory's sister concerns are to be included.

3.7.2 ***Block F: item 2: repair & maintenance of all fixed assets***: The cost of materials consumed by the factory for repair and maintenance of buildings, plant & machinery, pollution control equipment and other fixed assets and cost of repairs and maintenance carried out by others to the factory's sister concerns is to be included but capitalized repairs are not included. It should be noted that materials consumed for repair and maintenance and those commodities that help to keep the fixed assets of a factory in shape and in a serviceable condition are distinguished from consumable stores, i.e., commodities which indirectly help in production, without having anything to do with the upkeep of fixed assets of the factory. Consumable stores will **not be reported** here. The kerosene oil used for cleaning the machinery will be shown against Item 2 as it helps the machinery to remain in working condition.

3.7.3 ***Block F: item 3: operating expenses:*** This item includes (i) inward freight and transport charges, (ii) rates and taxes excluding income tax, i.e., local rates, factory license, subscription to business association (if they are mandatory for operation), boiler inspection fees, road tax for vehicles, provident fund administrative charges (to be segregated from the provident fund contribution), sales tax renewal fees, professional tax, property tax and (iii) purchase tax on materials.

3.7.3.1 Note that legal charges (including stamp papers) exclude fees paid to Income Tax/Sales Tax practitioners, as these are post-manufacturing expenses.

3.7.3.2 Sale tax paid on purchase of raw materials, if not added to the cost of raw material in P/L accounts, should be reported here.

3.7.3.3 'Import license fee' should be considered as 'operating expenses' and recorded in Block F. But, if a part of the raw material has been procured under the 'import license fee' and for the rest of the quantity, the right of import has been sold at a higher price, then the difference will be recorded against 'income from services (industrial/non-industrial) including work done for others on materials supplied by them' in Block G.

3.7.4 ***Block F: item 4: non-operating expenses (excluding insurance expenses):*** It includes payments for communication such as postage, telegrams, telex, telephones (rental as well as call charges), accounting (includes audit fee and payment to the auditor in other capacity), bank charges (which is an amount charged to a customer by a bank for collection, protest fees, exchange, cheques drawn, other services exclusive of interest and discount), advertising (for sales promotion also), legal and similar services rendered to the statistical unit. Copy right, mining lease right should also be recorded here. The cost of advertisement is to be taken in full even if the expenditure is meant for coming year, printing and stationery (including technical magazines and periodicals), miscellaneous (such as purchase agency services, technical know-how and consultancy charges, medical examination fees for recruitment of staff, Directors fees and all other non-industrial services), payment made to the labour contractor (other than the payment to the contract labour), filing fee, etc. Exchange fluctuation loss of the factory should be included. 'Key man insurance' should be recorded here.

3.7.4.1 The uniform provided by the employer to its employees should, generally, be considered as 'non-operating expenses' and recorded in Item 4 of Block F. But, in certain cases, when a particular kind of uniform is required for carrying out a specific activity/operation and is provided to those employees who are associated with such activity/operation, then expenditure made for such uniform will be considered as 'operating expenses' and recorded in Item 3 of Block F.

3.7.5 ***Block F: item 5: insurance charges:*** A promise of compensation for specific potential future losses in exchange for a periodic payment. The charge in this regard made by the factory to the concern comes under here.

3.7.6 ***Block F: item 6: rent paid for plant and machinery & other fixed assets:*** The rent paid for hiring the plant & machinery for the financial year is reported here. The rent paid for other fixed asset also qualifies here.

3.7.7 ***Block F: item 7: total expenses:*** Total of Items 1 to 6 is to be reported here.

3.7.8 ***Block F: item 8: rent paid for building:*** The rent paid for hiring the building for the financial year is reported here.

3.7.9 ***Block F: item 9: rent paid for land on lease or royalties on mines, quarries and similar assets:*** It excludes the amount of royalties paid for procuring raw materials such as extraction of lime stones from quarries.

3.7.10 ***Block F: item 10: interest paid:*** Include all interest paid on factory account on loans irrespective of duration and nature of agency/party from which loan was taken. Interest paid to partners and proprietors on capital will not be included.

3.7.11 ***Block F: item 11: purchase value of goods sold in the same condition as purchased:*** All sales of a factory can be classified according as to whether the sale is (i) of the product of the factory, (ii) of goods incidental to manufacturing and (iii) other items not connected with manufacturing. Item 11 will relate such of the goods of (ii) above, which are sold in the same condition as purchased, i.e., without any transformation.

3.7.11.1 If a factory manufacturing cottonseed oil from oil seeds, also purchases and sells cotton as a subsidiary activity, the purchase value of cotton sold during the year will be entered against Item 11.

3.7.11.2 If a factory purchased some spare parts with the intention of using these in the manufacture of machinery but sells some of the spare parts during the year, the purchase value of these spare parts sold will be entered here. Activities carried on shops and commercial establishments, goods purchased and sold, as a part of speculative activities (in the nature of purchase and sale without delivery of goods) will be excluded. The purchase value of electricity sold, if any, is also to be reported here.

3.8 Block G: other output/receipts

3.8.0 In this block, information on other output/receipts is to be reported.

3.8.1 ***Block G: item 1: income from services (industrial/non-industrial including work done for others on materials supplied by them)***: This item includes receipts for work done for others or for services of an industrial nature rendered to others, as for example contract or commission work done for other establishments on their materials or repair and maintenance on machinery and equipment, whether such services are rendered inside or outside the factory premises. The value reported should be the total amount charged to customers for the work or services performed. It also includes all receipts of the factory from others for services of non-industrial nature such as transportation, agency, consultancy, etc. Income due to exchange rate fluctuation should be included here.

3.8.1.1 Sometimes, a tax viz. 'work contract tax' is being paid by the factory on the job-work done on material supplied by others. Such tax paid, if available in P/L accounts, should be recorded in Block F (operating expenses) and the service charges received against the job done by the factory will be reported against item 1 of Block G.

3.8.1.2 This item excludes (i) imputed value of free services after sales during the warranty period to own products sold, (ii) repairs to own fixed assets, e.g., owned vehicles in a State Transport Workshop, (iii) servicing on its own account, i.e., repairing or processing work done on the items furnished by itself for sale or exchange.

3.8.2 ***Block G: item 2: variation in stock of semi-finished goods:*** The difference of the figures in Columns (4) and (3) of Item 5 of Block D will be recorded here.

3.8.3 ***Block G: item 3: value of electricity generated and sold:*** This item will be applicable to factories other than electricity undertaking where electricity is produced and sold. The entry against this item is not to be made in case of units engaged in the generation, transmission and distribution of electricity. In this case the quantity as well as the value of electricity produced will be shown in Block J. Book value of electricity produced will be shown in case of supply to sister concern under the same ownership and market value in other cases.

3.8.4 ***Block G: item 4: value of own construction***: The cost of development of productive fixed assets during the accounting year by the factory itself is to be reported here.

3.8.5 ***Block G: item 5: net balance of goods sold in the same condition as purchased:*** The difference of Item 11 of Block G and Item 11 of Block F will be recorded here.

3.8.6 ***Block G: item 6: rent received for plant and machinery and other fixed assets:*** The rent received for renting out the Plant and Machinery for the financial year is reported here. The rent received for other fixed asset also qualifies here.

3.8.7 ***Block G: item 7: total receipts:*** Total of items 1 to 6 is to be reported here.

3.8.8 ***Block G: item 8: rent received for building:*** The rent received for renting out the building for the financial year is reported here.

3.8.9 ***Block G: item 9: rent received for land on lease or royalties on mines, quarries and similar assets:*** The rent received for the land leased out by the factory or royalty received for any patent of assets.

3.8.10 Block G: item 10: interest received: Include all interest received on factory account on loans irrespective of duration and nature of agency/party to which loan was given. The interest from fixed deposit will also be included here as fixed deposit of any tenure is now considered as current asset in ASI.

3.8.11 ***Block G: item 11: sale value of goods sold in the same condition as purchased:*** The sale value, ex-factory of all goods sold in the accounting year in the same condition as purchased is to be reported. For the items to be included under this, instructions as given in Item 11 of Block F above relating to purchase value of goods sold in the same condition as purchased will apply.

3.8.11.1 It should be noted that data include the value of sales goods normally consumed by the factory when sold as purchased as well as the sale value of goods brought expressly for resale. As the scrap and discarded material are not considered as by-product in general and are sold in the same condition as purchased, sale value of scrap & discarded material may be included here. In case electricity purchased is sold its value will be reported against this item and its corresponding purchase value will be reported against Item 11 of Block F.

3.8.12 ***Block G: item 12: total subsidies:*** A subsidy is a form of financial assistance paid to a business or economic sector. Most subsidies are made by the government to producers or distributors in an industry to prevent the decline of that industry (e.g., as a result of continuous unprofitable operations) or an increase in the prices of its products or simply to encourage it to hire more labour (as in the case of a wage subsidy). Examples are subsidies to encourage the sale of exports; subsidies on some foodstuffs to keep down the cost of living, especially in urban areas; and subsidies to encourage the expansion of farm production and achieve self-reliance in food production. **Subsidies received for both input and output items should be taken in this item collectively**.

3.8.12.1 The amount of subsidy that relates only to the reference year is to be apportioned and recorded. If the subsidy has been claimed for the current (reference) year but not yet received, then the expected value of the subsidy to be received for the current reference year should be recorded.

3.9 Block H: indigenous input items consumed

3.9.0 This block covers all those goods (raw materials, components, chemicals, packing material, etc.), which entered into the production process of the factory during the accounting year. Any material used in the production of fixed assets (including construction work) for the factory's own use should also be included. All intermediate products consumed during the year are to be **excluded**. Intermediate products are those, which are produced by the factory but are, subjected to further manufacture. For example, in a cotton textile mill, yarn is produced from raw cotton and the same yarn is again used for manufacture of cloth. An intermediate product may also be a final product in the same factory. For example, if the yarn produced by the factory is sold as yarn, it becomes a final product and not an intermediate product. If however, a part of the yarn produced by a factory is consumed by it for manufacture of cloth, that part of the yarn so used will be an intermediate product.

3.9.0.1 Valuation of the goods consumed should be at the delivered value to the factory. It includes besides the purchase value, cost of transport to factory, commission to purchasing agents and taxes or duties paid thereon. Transfer of goods from sister concern should be valued according to book values. If the item-wise bifurcations on raw materials in respect of inward transport are not available, then only the same should be shown against Operating Expenses (F3). In all other cases, they should be added to the respective raw materials. The same is applicable to purchase tax on raw material also.

3.9.0.2 Where a material is not purchased but obtained from any other source, such as mine taken on lease, the purchase value of such material is to be taken as equal to the cost of production which is inclusive of the annual amount of the lease money paid plus the cost of transport, or other incidental charges incurred in bringing the material to the factory. For example, in case of cement factory, which paid certain amount to the lessor of a quarry for the right to work there and obtained limestone needed by it, the purchase value of the material is to be estimated as the annual amount of lease money paid plus transport and other charges incurred in this connection.

3.9.0.3 Materials purchased at any time but not consumed during the year, those lost through theft or damages and materials produced and consumed in the process of production are to be **excluded**.

3.9.1 ***Block H: items 1-11: basic materials:*** Details of all basic materials consumed during the year are to be reported both in quantity and value along with unit of quantity against Item 1 to 10. If the number of basic materials exceeds 10, then additional sheets may be added to record the input items with serial numbers starting from 25. From ASI 2010-11, National Product Classification for Manufacturing Sector (NPCMS), a seven digit product classification developed based on CPC, Version 2 will be used instead of ASICC for classifying the items in H, I and J blocks. If electricity is generated from the purchased water then the same is to be considered as a basic input, and the quantity as well as value of water purchased will be recorded in Block H. However, if the water is taken from natural source without incurring any cost, then it should not be considered as a basic input, as it has got no economic significance as such.

3.9.2 ***Block H: item 13: non-basic chemicals – all kinds:*** All types of non-basic chemicals including that used in laboratory testing, which are not used as raw materials, consumed during the year are to be reported here in value terms only.

3.9.3 ***Block H: item 14: packing items:*** The different packing items consumed for different industrial activity while producing the final products qualifies here.

3.9.4 ***Block H: item 15: electricity own generated:*** Only number of units (KWH) of electricity own generated and used for manufacturing process is to be reported in "quantity consumed" column. This item is not applicable for electricity generating units such as Factories covered under State electricity board or under private sector.

3.9.5 ***Block H: item 16: electricity purchased and consumed:*** Quantity and value of electricity purchased for power and lighting is to be reported here.

3.9.6 ***Block H: item 17: petrol, diesel, oil, lubricants consumed:*** This will include petrol, diesel, furnace oil, mobil, grease, etc.

3.9.7 ***Block H: item 18: coal consumed:*** Unit of the quantity of coal consumed may be reported in tonne. It will also include coke, charcoal. Fuel that enter directly to the product , for example, coal in coke and gas production, coal used for carbonization are not treated as fuel and should be taken under Items 1 to 10 of this block against this item.

3.9.8 ***Block H: item 19: gas consumed:*** This will include biogas, other liquid petroleum gas, consumed as fuel will find place here. Unit of reporting should be kg.

3.9.9 ***Block H: item 20: other fuel consumed:*** This will include other fuel consumed like firewood consumed as fuel.

3.9.10 ***Block G: item 21: consumable store:*** Consumable stores are those items which are required for helping processing of raw material into end product and which lose their identity after the final product is manufactured i.e. cotton waste, crucible, bolts, etc.

3.9.10.1 Water used as basic raw material should be reported against basic items Block H. Water used for drinking purpose for the staff should be treated as welfare expenses in Block E, item 12 and water used for washing etc., i.e., consumable, should be reported under consumable stores in Block H, Item 21. If the break up is not available the total value may be reported under this item with appropriate remarks in the footnote.

3.9.11 ***Block H: item 24: any additional requirement of electricity (unmet demand):*** The purpose of this item is to estimate loss of production due to non-availability of power/electricity required by factory. As such in addition to actual quantity of electricity consumed, the additional requirement of electricity that was not available and effected production. (i.e., unmet demand) is to be reported. This may be derived as:

> *Additional requirement of electricity = Total demand / requirement of electricity – (electricity own generated, i.e., Item 15 of Block H + electricity purchased and consumed, i.e., Item 16 of Block H).*

3.9.12 ***Block H: column 3: item code (NPCMS, 2011):*** This is to be filled in by field staff as per NPCMS, 2011.

3.9.13 ***Block H: column 4: Unit:*** It should be reported in specified unit of NPCMS, 2011. In case unit has not been prescribed, unit reported by the factory is to be given.

3.10 Block I: imported input items consumed

3.10.0 Information in this block is to be reported for all imported items consumed. **The items are to be imported by the factory directly or otherwise**. The instructions for filling up of this block are same as those for Block H. All imported goods irrespective of whether they are imported directly by the unit or not, should be recorded in Block I. Moreover, any imported item, irrespective of whether it is a basic item for manufacturing or not, should be recorded in Block I. Hence ‘consumable stores’ or ‘packing items’, if imported, should be recorded in Block I and not in Block H.

3.11 Block J: products and by-products manufactured by the unit

3.11.0 In this block information like quantity manufactured, quantity sold, gross sale value, excise duty, sales tax paid and other distributive expenses, per unit net sale value and ex-factory value of output will be furnished by the factory item by item. If the distributive expenses are not available product-wise, the details may be given on the basis of reasonable estimation.

3.11.1 ***Block J: column 2: product/by-products descriptions (no Brand name)*****:** It includes information on all goods that have been produced by the factory during the accounting year for sale, irrespective of whether the products manufactured have actually been sold during the accounting year or entered into stocks. In addition, (i) manufactured products lost by theft or damaged or destroyed by fire (in case of electricity undertaking rent received for meter or transformer installed at the customer's premises will not be included here), (ii) products made over to other concerns under the same ownership and control and products for own use as goods in the factory being distinct from intermediate products, will be included. If the products are used as intermediate products in own construction, they will also be **excluded**.

3.11.2 ***Block J: column 3: item code (NPCMS, 2011):*** This is to be filled in by field staff as per NPCMS, 2011.

3.11.3 ***Block J: column 4: unit of quantity:*** It should be reported in specified unit of NPCMS, 2011. In case the description of the product is not available in NPCMS, 2011 and thus, unit of quantity is not available, unit reported by factory is to be recorded.

3.11.4 ***Block J: column 5: quantity manufactured:*** It will refer to the products and quantity manufactured in the reference financial year.

3.11.5 ***Block J: column 6: quantity sold:*** It will refer to the products and quantity sold in the reference financial year.

3.11.6 ***Block J: column 7: gross sale value (including subsidy received):*** The gross sale value of the products as charged from the customers will be reported here. It includes excise duty paid or sales tax realized by the factory on behalf of the Government as also all distributive expenses incurred such as (i) discount or rebate, allowances for returnable cases or other packing and any other drawback allowed to customers, (ii) charges for carriage, outward, and (iii) commission to selling agents.

3.11.6.1 It should be noted that in case of factories where net sale value is available, the gross sale value should be arrived at by adding excise duty, etc. Further the subsidy received, if any, from Government should also be included while reporting gross sale value. In case gross sale value is not available, net sale value may be reported with a foot note. However, adjustments of accounts pertaining to earlier year shown in the profit and loss accounts of the year should not be taken into account.

3.11.6.2 Where part of the product of factory is exported at a loss, for convenience of calculation, calculate the sale value entirely on the basis of domestic pricing, ignoring loss on exports, cash subsidy received in the year, and profits made from sale of import

entitlements or actual sale of mill stores, raw materials and machinery imported. Where a factory puts all its products in the foreign market for sale, calculate the same value on the basis of value received from exports, together with the subsidy received, if any. For the products meant entirely for the domestic market and subsidy received from the Government, the same treatment will be given.

3.11.7 ***Block J: column 8: excise duty***: The excise duty is the amount charged to final product of a factory and not charged to intermediate products or processes of production in the factory.

3.11.8 ***Block J: column 9: sales tax:*** The sales tax realised by the factory on behalf of the Government in respect of products sold, are to be reported here.

3.11.9 ***Block J: column 10: other:*** Other distributive expenses i.e. outward transport, rebate, commission, transit insurance of goods sold, packing fees etc are to be recorded here. Export Insurance charges, if paid, should be treated as a part of distributive expenses and be recorded in Block J, and not as insurance charge covered in Block F.

3.11.10 ***Block J: column 12: per unit net sale value:*** To arrive at per unit net sale value, total distributive expenses (Col. 11) is to be deducted from gross sale value (Col.7) and then divided by quantity sold (Col. 6). Per unit net sale value is to be calculated upto 2 place of decimal.

3.11.11 ***Block J: column 9: ex-factory value of output (Rs.):*** Following procedure may be adopted for calculation of ex-factory value of output.

3.11.11.1 Per unit net sale value calculated under Col. 12 up to 2 place of decimal is to be multiplied by quantity manufactured shown under col.5 in respect of first ten major items at Sl. Nos. 1 to 10 and entry is to be recorded to the nearest whole rupee.

3.11.11.2 Ex-factory value for other products/by-products (Item 11) will be taken as entry in col. 7 minus entry in col. 11.

3.11.11.3 In case quantity manufactured (col. 5) and quantity sold (col. 6) are identical being no opening and closing stocks, the ex-factory value will be the entry under col. 7 minus entry in col. 11. Total items 1 to 11 is to be reported under col. 13.

3.12 Block K: ICT Indicators

3.12.0 Comparable statistics on access to, and use of, information and communication technologies (ICTs), are critical to formulating policies and strategies concerning ICT-enabled growth, for social inclusion and cohesion, and for monitoring and evaluating the impact of ICTs on economic and social developments. Three question are formulated which is to answered yes or no. The question will be answered yes if the factory use that facility for any purpose related to factory not necessary it should be related to manufacturing activity.

3.13 Block L: Energy Conservation

3.13.0 **Energy conservation** is the practice of decreasing the quantity of energy used. It may be achieved through efficient energy use, in which case energy use is decreased while achieving a similar outcome, or by reduced consumption of energy services. The energy saved by the factory in four filed mentioned here should be answered in yes/no mode. As this cannot be quantifiable so any initiative made by the factory owner to save the energy will qualify for yes whether it is directly used for manufacturing activity or not.

3.14 Block N: Comments of Superintending officer/Scrutinizing officer are to be recorded here. Reasons for negative working capital and for any abnormal entries in the schedule should be given invariably.

3.15 Report of Scrutiny of Part-I of the Return

3.15.0 The Scrutiny sheet is to be filled in by the scrutinising officer for some consistency checks pertaining to the return. This has two parts, viz., Part-A and Part-B.

3.15.1 ***Serial no 1***: The average rate per unit and unit of reporting should be recorded for each item of indigenous input. This needs to be copied from Block H. The high rate or low rate should be supported by appropriate comments from the official preparing the scrutiny sheet. The rate per unit is also to be recorded for coal and electricity.

3.15.2 ***Serial no. 2***: The average rate per unit and unit of reporting should be reported for each item of directly imported item of input. This needs to be copied from Block I. The high rate or low rate should be supported by appropriate comments from the official preparing the scrutiny sheet.

3.15.3 ***Serial no. 3*:** Percentage yield of product from the basic materials consumed (in case the quantities are common or directly convertible in whole number) is to be recorded here.

3.15.4 ***Serial no. 4*:** All the 14 items mentioned here need to be calculated independently by scrutinizing officer as per formula mentioned against each item. Care should be taken to ensure that Gross Value Added as calculated by Gross Sale Value Approach (Sl. No. 9) and by Ex-factory value approach, should tally (Sl. No. 14).

3.15.5 ***Serial No 5*:** All the 14 items mentioned here need to verified by scrutinizing officer and code 1 for ‘yes’ and 2 for ‘no’ is to be recorded against each item.

3.15.6 **Part B:** All the 11 items mentioned here need to verified by scrutinizing officer and code 1 for ‘yes’ and 2 for ‘no’ is to be recorded against each item.

3.16 Records to be consulted for compilation of ASI Part I Schedule

3.16.0 A list of records to be consulted for compilation of Part–I of ASI return is given below for ready reference:

Srl. No.	Records to be consulted	Reference Blocks
1.	Balance sheet with schedules and annexure, ledger	Blocks–C & D
2.	Profit and loss account, ledger, sales tax register	Blocks-E to J
3.	Muster roll, attendance register, wage register, leave register, salary register, PF register, gratuity register etc	Block-E
4.	Store register	Block-F

Part-II of ASI Schedule

3.17 The scope of labour statistics extends to all labour born on the rolls and engaged in work connected directly or indirectly with the manufacturing process. This include labour engaged in repair and maintenance or production of fixed assets for the factory's own use, for generating electricity, producing coal gas and steam and all staff engaged in administration and clerical work. Part-II of ASI schedule consists of 2 blocks, namely, Block 1 giving the identification and other particulars of the selected unit and Block 2 containing items of information on mandays worked, absenteeism and labour turn over for regular workers directly employed for each month of the year.

3.17.1 ***Block 1: Identification and other particulars***: Items 10 to 12 are to be copied by the factory owner from respective items in Block B of Part-I. The rest of the items are not to be filled in by the factory owner.

3.17.2 ***Block 2: Mandays worked, absenteeism and labour turn over for regular workers directly employed for each month of the year***: In this block, the information should relate to the mandays worked, absenteeism and labour turnover for regular workers, directly employed, for each calendar month of the calendar year. In case of seasonal industries, the information should relate to only those months during which production of main item was carried on.

3.17.2.1 The term 'worker' used in this block has the same meaning as defined for Block E of Part-I of the schedule, except that its scope is limited only to regular workers employed directly. A regular worker is one whose nature of employment is regular and includes permanent, probationers and temporary workers.

3.17.2.2 It excludes casual, badli or substitute workers and workers employed through contractors and information pertaining to these categories of workers will not be included in this block. A casual worker is one whose employment is of a casual nature or in other words a casual worker is a person who is employed on day to day basis when need arises but without assurance of continuous employment. Normally, such workers are at work in factories. All badli or substitute workers should be treated as casual workers. Apprentices

are also to be excluded from the scope of this block. In tea factory, only workers employed regularly and mainly on the factory side will be covered. Workers temporarily drawn from the plantation side are not to be included.

3.17.3 As in part-I, labour employed for generating electricity and producing coal gas, should be included in Part-II as well, if the plants are located within the factory premises and form an integral part of the registered unit under survey.

3.17.4. Information in this block is to be reported separately for the months specified under Col. (1). However, information under cols. (3) and (4) in respect of perennial industries will be reported for last month for each quarter viz. March, June, September and December. In the case of seasonal industries the figures should relate to the months during which the production of main item is carried on. The seasonal industries are 1030,10612,1072,10791,10792,10798,11012,12001 and 01632.

3.17.5 ***Block 2: Col. 2: scheduled working days for workers*:** The number of scheduled working days to be recorded here should be derived from the workers point of view, i.e. the number of days on which the workers are required to work. This would be the number of days in the month minus rest days/weekly off-days and closed holidays enjoyed by the workers, irrespective of whether the factory worked on all the days of the month or not. In cases where the workers are allowed rest days by rotation and the number of rest days is different for different groups of workers, the minimum and maximum number of days (i.e. in range) worked by different groups of workers should be recorded. Under this column lockout days and complete lay-off days are not to be taken into account, as workers are not required to work for these days. The workers are not to be treated as scheduled to work in case of total strike but the workers will be treated as scheduled to work if the strike is partial. It may also be clarified that working days in Col. 2 of Bl. 2 are to be considered from workers point of view and not from the point of view of the factory but for block 3, the working days are to be considered from the point of view of the factory. When the factory works for all the days in a month a range of minimum and maximum working days are to be reported under this column.

3.17.6 ***Block 2: Col. 3 : number of man-days worked*:** In this column the total number of man-days actually worked during the month is to be obtained by adding the number of workers attending in each shift over all the shifts worked on all working days during the calendar month. A worker attending for a part of the shift will be counted as having worked for the full shift. For example, 50 workers reported for duty in the morning but 5 remained on leave in the second part of the shift, the attendance for that day will be 50 and not 45. Further, there may be instances where, say, out of 26 working days in a month, 20 days are spent for repair and maintenance and the remaining six days for production. In such a case all the 26 days will be considered for columns 3 and 4.

3.17.7 ***Block 2: Col. 4: number of days lost due to absence***: Absence is the failure of a worker to report for work when he is scheduled to work. A worker is to be considered as scheduled to work when the employer has work available for him and the worker is aware of it. A worker is to be treated as absent for purpose of absenteeism statistics, even

when he does not turn up for work after obtaining prior permission and includes absence with or without pay. Any worker who reports for duty even for a part of the day or shift should not be counted among absentees. Absence of a worker on account of strikes or lock out or lay off, weekly rest and suspension is not to be considered as absence for purpose of statistics of absenteeism in this column. A remark explaining reason for high absenteeism should be recorded. It is necessary to examine that the total of columns 3 & 4 falls between the minimum and maximum limits of man-days scheduled to work for each month for which the information is required.

3.17.8 ***Block 2: Col. 5 and 6: number of workers in employment on 1st day and last day of the month*:** Information in these columns will be obtained from attendance register (s) maintained by the factory, the total number of workers who were in employment on the first day and the last day of the month is to be recorded under these columns. A worker is considered to be in employment, when his name appears in the rolls of factory. In case the first or last day falls on scheduled holiday, the number in employment at the close of previous working day should be treated as the number of workers in employment on the closed day. A worker who is absent without leave should be deemed to be in employment till his name is struck off from the rolls. While recording workers in employment as on the first day and on last day of the month accession and separation on first on these two days would be taken into account. Separation occurring after working on the day would be included in separation for the next day.

3.17.9 ***Block 2: Col. 7: accessions*:** The total number of workers added to the employment during each month, whether new or re-employed or transferred from other establishment or units under the same management, is to be recorded under this column. Inter-departmental transfers within the same establishment except where a worker is transferred from badli to regular, should, however, be ignored.

3.17.10 ***Block 2: Col. 8 & 9: separations*:** The number of workers who left the establishment during the month due to death or retirement will be entered in Col. (8) and due to other reasons in Col. (9). Workers on paid or unpaid leave (for sickness, etc.) with the approval of the employer should not be taken under separation until such time as it is definitely known that such persons will not return to work. At that time their separation should be recorded as due to death or retirement or other causes as the case may be. Interdepartmental transfer within the same establishment should invariably be ignored.

3.17.11 ***Block 2: Col. 8: death or retirement*:** The total number of workers who died or retired during the month should be entered under Col. (8).

3.17.12 ***Block 2: Col. 9: other causes*:** Separations other than those due to death or retirement should be reported under Col. (9). These include terminations initiated by workers because of such reasons as acceptance of job elsewhere, dissatisfaction, marriage, maternity, ill health, etc. Termination of employment initiated by management for such reasons as workers incompetence, violation of rules , dishonesty, in-subordination, laziness, habitual absenteeism, unauthorized absence or inability to meet

the organizations physical standards and include transfer to other establishments or units even if under the same management. Retrenchment as a result of rationalization or modernization or any other cause is to be included.

3.17.13 Major records to be consulted for filling Part II Schedule

Muster Roll
Attendance register
Payment register
Leave register
PF register
ESI register
Gratuity register
Pension register
Ledger

3.18 General Remarks Regarding Filling up of ASI Schedules

3.18.0. The ASI work involves a number of stages. There are some general procedural aspects.

3.18.1 A separate return for each registered factory/electricity supply undertaking should be submitted as a rule. In following this, the aspects to be taken note of are:

a) Unless ownership has changed during the reference year, only one return is to be compiled for one factory.
b) If a part of a registered factory has been operated by the owner and another part by the occupier the total manufacturing activities of both the owner and the occupier should be duly recorded in one return.
c) If the factory as a whole has been rented out, the return for the factory may be filled from the occupier's point of view.
d) If for a factory, which is served with notice, is found that its products are meant for training of inmates and has no sale value and are produced as a product during training, the facts may be reported to the Statistics Authority and data need not be collected This is normally applicable to Training Centers and Jails which are registered as factories. Further, workshop in jails registered under factories Act should be canvassed for ASI only when the products of the workshop are meant for sale. In case the products are not sold but are incidental to training to the convicts engaged at the workshop, such a workshop is outside the purviews of ASI.

3.19 Submission of Joint Returns

3.19.0 Although, as per rules for such registered unit of inquiry a separate return should be furnished, in special circumstances, where the accounts of two or more registered units cannot be bifurcated factory wise a joint return may be accepted in a particular ASI if all the following conditions are fulfilled;-

a) They are located in the same State.
b) They belong to the Census Scheme.
c) They belong to the same industry at least at NIC 4-digit level.

3.19.1 There will be no joint return in sample sector. Also there will be no joint return with Census and Sample. In such cases appropriate apportions should be done to avoid any complications in estimation different parameters. In census sector also appropriate apportions should be made if some changes occur in joint returns.

3.19.2 **Examples:** India united Mills (Textile) have four units in the City of Bombay and the Head Office in Bombay City is managing the day to day affairs of these units. All the units produce cloth and fall in the same industry group and all of them are census factories. A single return can be accepted.

3.19.2.1 A head office has two factories, one producing sugar and the other distilling products, located near each other. Both the factories are located in the same city and belong to census sector. A joint return cannot be accepted for the two factories and separate returns have to be submitted as the industry groups are different.

3.19.2.2 If a head Office has two factories one in Census Scheme and the other in sample scheme separate returns have to be filled even if both belong to the same industry.

3.20 Treatment of Head Office

3.20.0 Information in respect of the assets, employment and expenses of the head office of a factory will be reported in the following manner:

(i) If the head office is controlling only one factory and is situated in the same town where the factory is situated or outside but within the same State, the information of the head office will be included in the factory return.
(ii) If the head office is controlling more than one factory and is situated in the same State, data in respect of head office will be included in any one of the factories.
(iii) It the head office controls a number of factories situated in different States, the information of the head office will be accounted for in the return of the factory situated in the same State.
(iv) If the head office is situated outside the State, where factories were located, its assets, employment and expenditure are not to be included in the return. In no case allocation of the head office information will be made among the individual units.
(v) If the head office controls one or more factories and also commercial mining or quarrying establishments, the head office data should be restricted to the manufacturing units only as the head office is expected to maintain separate accounts for manufacturing, trading and other activities.
(vi) In case the head office distribute it's expenditure over all the units under its control and shows them against individual units accounts, the amount relating to the factory concerned will be reported in block F.

3.21 **Accounting Year**

3.21.0 Information furnished in all the blocks of the ASI should relate to the accounting year of the factory closing on any day between 1st April and 31st March. If a factory has been de-registered after some months of operation during the accounting year the data to be collected will relate to the period for which it worked as a registered unit even though the factory has continued its production as a de-registered unit thereafter.

Chapter Four

Operational and Organisational Aspects of Field Work

4.0 The entire field work pertaining to Annual Survey of Industries is undertaken by the Field Operations Division (FOD) of NSSO. The ASI fieldwork is to be done by the Superintendents/ Sr. Superintendents. While the headquarters of FOD is responsible for the overall planning and execution of field work, control and monitoring of the progress at all India level, the Deputy Director Generals of the six Zonal Offices co-ordinate and monitor the progress in their jurisdiction. Planning and execution of the field work in the jurisdiction of Regional Office is the responsibility of the Regional Head.

4.1 Operational Aspects

4.1.1 Training

4.1.1.1. There is an in-built system of providing training to all the Superintendents/ Sr.Supdts in the technique of conducting ASI work. Zonal training centres set up at Jaipur, Lucknow, Nagpur, Bangalore, Calcutta and Guwahati each headed by a Deputy Director General are responsible for providing training on ASI to Superintendent / Sr. Superintendent. In these centers, special intensive courses of training on ASI are organised, in addition to other regular training programmes. This is apart from the training imparted to the Superintendents/ Sr.Supdts in the Sub-Regional and Regional Offices before entrusting them with the actual field work.
Issue of notices

4.1.1.2. Immediately on receipt of Blank Schedule for Part I & Part II along with relevant instructions, the work relating to issue of notices to census sector should be taken up on priority basis. The issue of Notices to the units under sample sector should be taken up immediately thereafter.

4.1.1.3. Before issue of Notices, it should be ensured that the address seal of SROs/RO is properly affixed on the notice in the space provided for it. The notices may be served through Group 'D' employees wherever possible with proper acknowledgement receipts. In the remaining cases the notice can be sent by Registered Post with acknowledgement due. **The notices are not to be sent by Courier Services.**

4.1.1.4. Non-operative factories in the frame, if any, should be identified and excluded from gross allotment for arriving at net allotment.
As per the statutory requirement, a registered notice along with blank forms and instructions is issued to the owner of each factory under coverage directing him to submit the ASI return by the due date. Two blank schedules are to sent along with the notices. The FOD Headquarters arranges for the printing of notice and schedules and their supply in time to the Regional Offices. The notices should not be issued to the factory appearing in the list of non-operative units.

4.1.1.5. Non-operative factories are those which are not operating, but continue to be in the list of CIF as well as in ASI frame on account of not being deregistered by C.I.F. Thus non-operative

units will mainly fall under (1) those which do not exist on site (i.e., having no fixed assets), (2) units continuously remained closed for the past 3 years.

4.1.1.6 The notices to all factories of the region are issued from the concerned field offices of FOD. While issuing notices to the different factories, it is to be ensured Part I is also to be supplied the address of the sub-regional office is to be given against item 5 (ii) of the notice form for all factories in the jurisdiction of the concerned sub-region, so as to enable the factory owners to send filled-in-returns and related correspondence directly to the sub-regional office.

4.1.1.7 The notice is to be issued to the owner by name under registered post with acknowledgement due. The name of the owner may be obtained from the office copies of the earlier ASI return or from the operation register. In case his name is not available, the notice is to be issued by designation (Owner).

4.1.1.8 After issue of Notices, it should be the responsibility of each Sr.Superintendents/ Superintendents at SROs/NSROs to ensure that the postal acknowledgement is received back in respect of each of the notice issued.

4.1.1.9 The postal acknowledgement receipt duly signed by the addressee is to be kept under the safe custody of the concerned Superintendents/ Sr.Supdts. This is an essential document for launching prosecution against defaulters. In case postal acknowledgement receipt is not received by the office within a week from the date of issue of the notices, the Superintendents/ Sr.Supdts should immediately approach the Post-Master or the Superintendents of Post Offices to obtain a duplicate acknowledgement receipt as a token of service of ASI notice. While making such a reference to the postal authorities, it will be preferable to give in a single communication the full details of all the addresses, for which the acknowledgements have not been received.

4.1.1.10 Even if the postal acknowledgement receipt has been received in the office, efforts should be made to obtain the printed acknowledgement receipts duly signed by the owner of the factory by reminders or otherwise.

4.1.1.11 If an undelivered notice is returned to the office, the reasons for non-delivery of the notice should be obtained from the postal authorities. Remarks such as refusal, etc. on the cover by the postal authorities are helpful in preparing the case for prosecution.

4.1.1.12 In the case of notices returned due to incorrect address, action should be taken to get them re-issued through post to the correct address, or served personally by the Superintendents/ Sr. Supdts by visiting the correct address. If such a delivery is not possible due to reasons such as the factory is not in existence, such cases must be referred for deletion after checking the position with the CIF (State).

4.1.1.13. However, in cases where the factory is in existence but the concerned person is not there to receive the notice, the notice may be pasted in the factory premises in the presence of two independent witnesses.

4.1.1.14. One month after issue of notice, reminders are to be given to the factory to facilitate getting a reply from them regarding their preparedness to submit the return within a reasonable time.

4.1.1.15. Extension of time for submission of the return can be granted, if deemed fit, by the Regional Head when asked for in writing by the factory.

4.1.1.16. It should be ensured that notices are issued to all factories within the coverage of a particular ASI.

4.2 Allotment

4.2.1 ASI is a time-bound survey. It is therefore extremely important to complete the entire fieldwork in the prescribed timeframe. For this purpose allotment be made to the available number of Superintendents/ Sr.Supdts in all the sub-regional offices/notional sub-regional offices at Regional Headquarters. In allotting the ASI factories among the Superintendents/ Sr.Supdts, it is to be ensured that the total workload (including that of Agricultural Statistics work) per Superintendents/ Sr.Supdts is as balanced and equitable as possible. This should be done after a proper assessment of size, location, geographical contiguity and the experience of the worker to the extent possible. It is also envisaged that at the time of allotting factories to the Superintendents/ Sr.Supdts the jurisdiction and factories be rotated among the Superintendents / Sr. Superintendent in each SRO, as per the work allocation instructions issued by the Headquarters.

4.3 Completion

4.3.1 Appropriate steps should be taken to ensure that the completion is spread over the period of the survey period, as evenly as possible, in order not only to avoid undue pressure or cluttering in the later period but also to undertake other important activities such as scrutiny, dispatch etc. in an effective manner. In order to achieve this, each senior officers in that region Superintendent/Sr Superintendent should draw up and adhere to a suitable tour programme for each month, in consultation with the Sr.Superintendent or next higher authority in that region. Superintendents/ Sr.Supdts should then as far as practicable contact the factories over telephone to ascertain the position of finalization of the records for the ASI return and depending on the requirement visit the concerned management for verification/compilation of the return as per the programme.

4.3.2 The returns so verified/compiled should invariably be scrutinized thoroughly and the scrutiny reports for the respective parts of the return are appended. **A factory would be treated as completed only when the return is physically submitted for scrutiny.**

4.4 Inspection

4.4.1 Inspection plays a very important role in reducing non-sampling errors. To have quality in ASI data, the fieldwork needs to be inspected by officers at different levels. In doing so the norms laid out by the Headquarters for Group A officers must be strictly adhered to. These inspections may be concurrent or non-concurrent. However, non-concurrent inspection is to be normally preferred and conducted. Immediately after conducting an inspection, a suitable inspection note is to be drawn on the prescribed format and handed over to the officers concerned before leaving the factory. It will be desirable to pinpoint in the inspection note, the mistakes noticed and suggest remedial measures to avoid the recurrence of such errors in future. The findings of the inspections of different supervisory officers should also be discussed in the monthly meeting for refining the concept of the Superintendents/ Sr.Supdts on ASI.

4.5 Scrutiny

4.5.1 Scrutiny of the filled-in-returns is another important measure for maintaining quality of ASI data. It also facilitates taking immediate steps to apprise the concerned field worker about the mistakes committed by him. Therefore, the scrutiny work is to be taken up immediately after the Supdt. / Sr.Supdts has submitted the schedules to the concerned Supdt. / Sr. Supdt. He/She should scrutinise thoroughly all the returns submitted by each Superintendents/ Sr.Supdts in accordance with the scrutiny instructions issued by the headquarters from time to time. Superintendents/ Sr.Supdts is required to note down the scrutiny points including arithmetical check, identification details/discrepancies noticed with the help of the attached Investigator on the prescribed scrutiny sheet. The Superintendents/ Sr.Supdts are required to furnish the clarifications on the scrutiny points promptly. On receipt of the clarifications, the concerned officers should examine and incorporate corrections, if any, in the returns and attach the clarification with the office copy.

4.5.2 All the errors or mistakes observed during the course of scrutiny in a month should be discussed in the monthly meeting for the benefit of all the field staff. All Group A officers are also required to super scrutinise atleast the prescribed number of returns pertaining to their region in an ASI. The errors and mistakes observed during the course of scrutiny/inspection may be analyzed and documented by the Superintendents/ Sr.Supdts of SRO / NSRO and a monthly feed-back be sent to Zonal Office by the Regional Office who will arrange to issue consolidated feed-back reports based on scrutiny, inspection etc.

4.5.3 All Regional Heads have to ensure that all schedules are thoroughly scrutinized before dispatch to Tabulating Agencies. In order to improve the effectiveness of scrutiny in the context of ensuring better reliability and accuracy of data, the active involvement of Headquarters and Zonal Offices have been actively involved in the super scrutiny of ASI returns.

4.5.4 All the Regional Offices are required to send for super scrutiny top ten returns (in terms of workers) to the Headquarters Office, New Delhi. The next top 50 returns (in terms of workers) of each Regional Office will be scrutinized at the concerned Zonal Office. The Regional Office will send copies (not originals) of the returns, balance sheet, P&L Account, Schedules and working sheets to the concerned offices accordingly. For expeditious completion of the process of scrutiny and updation the concerned offices shall correspond with each other through e-mail / fax/ speed post. It may be ensured that the returns to be scrutinized by Headquarters / ZO, are

completed and scrutinized on priority and forwarded to Headquarters / ZO immediately. The original returns after the completion of the scrutiny process and updation, where necessary will have to be dispatched by the concerned ROs to the TAs.

4.5.5 In addition to the above, the Zonal Offices may take steps to scrutinize top 2 returns (in terms of employment) of each charge at the NSROs/SROs under their jurisdiction not covered through (i) above.

4.6 Feedback Reports

4.6.1 The regional office should arrange to consolidate the findings of inspection, scrutiny and super scrutiny notes and send quarterly feedback reports to ZOs in first week of the succeeding month. The Zonal Office would consolidate the errors / mistakes detected through the process of scrutiny done at SROs / ROs & ZOs and circulate feedback report quarterly to all ROs by 15th of the succeeding month for the use of staff engaged in ASI. Soft copy of the report may be sent to the Headquarters office by 15th of the month following each quarter. The Headquarters will examine the reports and circulate important points to all the field offices.

4.7 Dispatch of ASI returns to FOD offices/Tabulating Agencies

4.7.0 The following time schedule is to be adhered to for dispatch of the ASI returns

4.7.1 **Submission of filled in ASI returns:** The completed returns should be submitted within 3 days from the date of completion. The return physically submitted will be considered as completion and reported in the MPR. The returns submitted should consist of scrutiny sheet (Part-I and Part-II), copies of balance sheet and P&L account etc. balance sheet and P&L account etc are not to be attached with Part-I return meant for CSO (IS) Wing, Kolkata. The returns identified for super scrutiny by the Headquarters & ZO should be sent to them immediately thereafter.

4.7.2 **Submission of scrutinized ASI returns to tabulating agencies:** Regional Offices / SROs will send the ASI Part-I return to Central Statistics Office (IS Wing), 1, Council House Street, Kolkata. Regional Offices / SROs should ensure that the receipt of the returns dispatched by them to CSO (IS Wing), Kolkata from their offices are acknowledged by them. In case of non-receipt of acknowledgement within the reasonable time, they should pursue the matter with CSO (IS Wing) either through e-mail or over phone and obtain the acknowledgement due from them. All ASI Part II returns will be dispatched by the concerned ROs/SROs to the Labour Bureau, Chandigarh in the following address viz. Assistant Director, Labour Bureau, Shop cum Office, 92-94, Sector no. 17-D, Chandigarh. All the field offices have to ensure strict adherence to the time schedule laid down for dispatch of returns to the tabulating agencies.

4.7.3 **Schedule dispatch No.:** With a view to reconcile the dispatch of filled in schedule by FOD field offices vis-à-vis receipt of the same by CSO (IS Wing) Kolkata / Labour Bureau, Chandigarh a unique dispatch number is to be reported by the field staff of FOD both in Part I & Part II.

4.7.4 Queries received from any of the tabulating agencies are to be promptly replied to by the field staff through the Regional Head in the regional offices who should ensure that the replies to the queries are to the point. Copies of the replies to these queries should invariably be endorsed to the ZOs.

4.8 Organisational Aspects: A number of activities are normally involved in smooth conduct of ASI work. For adequate operational control and to ensure smooth functioning of the ASI activities and programmes, certain periodical returns and registers have been prescribed. A few related returns/ registers etc are discussed below.

4.9 Tour Programme: The tour programme (in the prescribed format) for a month is to be submitted at the time of monthly meetings. Normally, the tours may be undertaken in two phases for a total duration of 15-20 days in a month. Three copies are to be prepared by Superintendents/ Sr.Supdts and submitted to the concerned officer who after examination and approval will send one copy of the approved tour programme to the Regional Office, one copy to the officer concerned and the third for the use as office copy. In case of local tours, the particulars of factory, telephone No., official to be contacted etc. are to be given in the local tour programme register. The Superintendents/ Sr.Supdts should undertake the tour after getting his approval. Any subsequent change in the programme should be intimated to the supervisory officer by the concerned Superintendents/ Sr.Supdts at the earliest possible. In addition, revision in the programme of local visits to the factories may be communicated to the office on telephone whenever possible and subsequently particulars of such revisions submitted date-wise.

4.10 Local Tour Programme Register: The local tour programme register on the prescribed format will be maintained at all SROs and NSROs. The particulars of local tour will be recorded by the touring staff in the pages of the register earmarked for him. The staff members will record all the details of local tours date-wise in advance in the register. The register will be kept in the custody of the Superintendents/ Sr.Supdts.

4.11 Sample-wise Progress Chart: This format should be filled and made available to the supervisory officers on demand.

4.12 Daily Diary: The daily diary is designed to enable each field official to maintain an account of the work done by him in a systematic manner. Three copies of the Daily Diary will be prepared. While the original copy will be submitted to Regional Office, the second copy will be attached to the TA Bill and the third copy is to be maintained in a bound register.

4.13 Monthly Progress Report: The Superintendents/ Sr.Supdts should submit this report on the last day of the month in the prescribed proforma along with the list of factories completed in the prescribed proforma. It should be noted that only the factories in respect of which returns have been physically submitted is to be reported as completed.

4.14 SRO's MPR: On receipt of the individual MPR from all field officials the Superintendents/ Sr.Supdts should consolidate the MPR for the SRO/NSRO in the prescribed proforma for each month and forward it to the Regional Head by 31st with all enclosures.

4.15 Regional MPR: The Head of the Region on the basis of the MPRs received from the SROs under his jurisdiction will consolidate the information in the prescribed proforma, for each month and submit to the concerned Zonal Office through e-mail on the first working day of the following month. Regional Head should ensure that the information given therein is correct and consistent with MPR of the previous month. Discrepancies, if any, should invariably be rectified and variation in the figures if any should be explained suitably. The MPR including commentary should be despatched so as to reach the FOD (HQ) latest by F/N of 3rd working day of the succeeding month.

4.16 Operation Register: This register is to be maintained at the Regional and Sub Regional level. In the Regional Office the Head of Office will maintain the register for the factories in the region. The Superintendents/ Sr.Supdts (SROs/NSRO's) will maintain this register for the factories in his jurisdiction for a particular ASI. Details of a factory such as PSLNO/DSL NO, Industry Code (Frame & Return), name & address of the factory, name & address of the owner, date of closing of account, Name of the Superintendents/ Sr.Supdts to whom the factory has been allotted, date of issue of notice, receipt of notice by the owner, issue of reminder, receipt of return from factory, submission of the return by Superintendents/ Sr.Supdts, despatch to Z.O./TAs/FOD(HQRS), receipt of scrutiny note besides remarks etc are to be recorded in this register. Separate operation registers are prescribed for use of RO & SRO/NSRO.

4.17 Office Inspection: In order to tone up the efficiency of functioning of each of the SRO/RO, comprehensive office inspections are to be conducted periodically by different categories of officers. The inspections are to be covered as per the norms issued by FOD (HQ).

During the course of his inspection the officer should critically examine and comment on the following points:-

- Progress of work, allotment, completion, flow of returns, pendency of work – SRO/NSRO, scheme-wise.
- Table scrutiny of completed returns i.e. Timeliness, number & nature of mistakes and overall quality of returns.
- Maintenance of files, registers & other records and to the extent they are updated.
- Replies to queries from FOD/Tabulating agencies, Timeliness and quality of replies given.
- Examination of deletion proposals.
- Prosecution cases.

The office inspection reports should be prepared and submitted within a week to the higher authorities.

4.18 Monthly Meeting: Monthly Meeting is a very important form of feedback and aimed at clarifying the doubts of the staff. It is to be held in all the ROs /SROs on the last working day of the month in which progress of work, field operational problems and clarification etc. are discussed. The minutes of the monthly meeting should be sent by the Superintendents / Sr.Supdts of SROs to Regional Head who in turn will check and consolidate them along with the feedback of ROs and forward the points requiring clarifications along with provisional replies to ZOs.

4.19 Prosecution

4.9.0 The Annual Survey of Industries being statutory and the factory owners are obliged to submit the ASI return, it is essential that legal action should be initiated in respect of the units who don't submit the ASI return by the target date. For this purpose, the list of the defaulting units should be sent to the Division immediately after the survey is over. The specimen show cause notice should be filled in separately for each defaulting unit and sent along with the list for signature by Deputy Director General and Statistics Authority.

4.9.1 When the prosecution proceedings are to be initiated the following guidelines shall be strictly followed.

(i) The show cause notice shall be sent by Registered Post with AD and office copy shall be kept in files with ROs/SROs.

(ii) It shall be correctly addressed to Owner/Proprietor/Occupier.

(iii) Every care shall be taken for filling the correct dates of issue of notice, due date for receipt of Return as per notice etc.

(iv) In the show-cause notice, due date shall be taken as the date on 30th day after the date of receipt of the notice by the factory.

(v) In case any show cause notice is returned undelivered to the sender, attempt shall be made to re-serve the notice to the correct address and correct owner. The Chief Inspector of Factories or appropriate Licensing Authority may be contacted for correct name of owner & address etc. wherever necessary.

(vi) In case of non-receipt of acknowledgement of registered post, the matter shall be referred to concerned Post Master immediately and duplicate receipt/certificate of delivery of notice/reminder/show-cause notice, as the case may be, needs to be obtained. This is very much required for the sanction of prosecution.

(vii) For each and every unit to whom show-cause notice is issued, a separate file shall be opened which will be needed at FOD Hqrs for sanction of prosecution order etc. It shall be ensured that all the papers including acknowledgement receipts of original and show cause notice are available in each file.

(viii) If neither the ASI return nor any reply for extension of time is received by the concerned SRO/NSRO after the due date mentioned in the show-cause notice, the case file together with complete documents shall be sent immediately to FOD Hqrs, New Delhi for further legal proceedings to be started by RO.

(ix) Before sending these files to FOD (Hqrs.), the particulars of the factory proposed for prosecution may be furnished in the prescribed proforma and examine each case thoroughly & shall ensure that all the relevant papers are available in each file including acknowledgement receipt of original notice and show cause notice.

(x) Cases of closed/non-existent units need thorough examination before issuing of show-cause notice/sending the proposal for prosecution to FOD (Hqrs.).

4.9.2 A monthly statement on issue of show-cause notice giving details of factories SRO/NSRO-wise for the region as a whole in the prescribed format shall be prepared and sent to FOD(Hqrs.) every month.

4.10 Follow up action after sanctioning the prosecution

4.10.1 After sanctioning the prosecution, the Statistics Authority requests the State Legal Remembrance to appoint a public prosecutor to file and plead the case on behalf of the Government and send copies of the orders to him and to Regional Head. The following steps should immediately be taken by the RO Head.

(i) Get the appointment of the counsel expedited through the legal Remembrance of the State and inform the position to FOD (Hqrs.).
(ii) Contact the counsel immediately on his appointment, and brief him on the case.
(iii) To report FOD (Hqrs.) on the filing of the case in the court and send regular periodical monthly/quarterly reports depending on the hearings in the case, in the Court, till the case is decided.
(iv) It should be ensured that on each day of hearing, FOD representative attends the court without fail along with the counsel and inform Headquarter of day to day proceedings.
(v) To inform the FOD (Hqrs.) about judgment of the court, immediately after it is delivered, amount of penalty awarded along with a copy of the judgment.
(vi) A register should be maintained to record various stages of prosecution of the factory, like date of submission of prosecution proposal to S.A., date of issue of show-cause notice, date of receipt of sanction of prosecutions by S.A., efforts made to file the case, date of actual filing the case, name of court, name and address of the counsel, dates of hearing, name of FOD representative attending the court, resume of proceeding of the case in the court date wise, date of judgment, penalty awarded, date of receipt of Bill from counsel with amount of Bill, date of submission of the Bill to S.A. and date of payment to the counsel.

4.10.2 As regards the payment of fees to the Government Counsel, it may be noted that this will be sanctioned by the Headquarters in accordance with the prevalent State Rules in this regard.

4.10.3 In cases where the court rejects the case against the Government, intimation about this should first be given to SA and seek his advice as to whether any appeal is to be filed in the upper court.

4.11 Submission of the bills received from the Public Prosecutor/Counsel for sanction by SA

4.11.1 The bills should be carefully examined to ensure that the date(s) of attendance of Public Prosecutor in Court are duly certified by the Court concerned. The rates of fees and amount claimed for each item of work undertaken by the counsel are as per prescribed rates in the Manual of State/Central Government and are duly certified to that effect by such competent authority. On receipt of sanction from Headquarters, the payment may be made to the counsel under intimation to FOD Head quarter.

ANNEXURES

By Hand/ Regd. Post

GOVERNMENT OF INDIA
MINISTRY OF STATISTICS & PROGRAMME IMPLEMENTATION
OFFICE OF THE DEPUTY DIRECTOR GENERAL & STATISTICS AUTHORITY
NATIONAL SAMPLE SURVEY OFFICE
(FIELD OPERATIONS DIVISION)

To

The Owner/ Occupier,

Sub: **Notice for submission of ASI return under the provisions of the Collection of Statistics Act, 2008 (7 of 2009) & Rules framed there under in 2011.**

Dear Sir/ Madam,

The undersigned has been appointed as the Statistics officer by the Central Government under Section 4 of the Collection of Statistics Act, 2008 (7 of 2009) for conducting Annual Survey of Industries (ASI). In pursuance of the powers vested with the undersigned vide Sub-Section (a) of Section 5 of the Act, this Notice is given to you to furnish a return **WITHIN ONE MONTH FROM THE DATE OF THE RECEIPT OF THIS NOTICE** in respect of your factory/ industrial concern, covering information for the financial year 2010-11. Instructions and form may be downloaded from www.mospi.gov.in. The blank forms and instructions can also be collected from our local office at the address mentioned below.

2. The return containing Part-I & Part-II duly filled in should be sent in duplicate (for the purpose, photocopies of the Form may be used) to the **authority at the address given below** mentioning "Confidential Return for ASI 2010-11" on the cover. You are also requested to submit along with the return, two copies of the balance sheet, profit & loss account, Director's report or any other legal document(s) in support of the information furnished by you in the return. The information supplied by you in the return will be kept confidential. You may retain a copy of the return for your record.

Name of the authority & address:

[P.T.O]

3. **IT IS STATUTORILY OBLIGATORY ON YOUR PART TO FURNISH THE INFORMATION CALLED FOR IN THE RETURN WITHIN THE PRESCRIBED TIME.** In case you have any difficulty in compilation of the return, you may seek the guidance of the office at the address given in Para 2. An authorized officer may call on you before or after the submission of return by you for necessary clarification or verification of the particulars furnished by you. If there is any difficulty in submitting the return within the given time, you should make a written request to the office at the address given in Para 2 above, specifying the circumstances for extension of time limit to avoid legal consequences.

4. If you come across any case of impersonation or of any person demanding illegal gratification or any favour either in cash or in kind, in connection with your submission of the return, you may furnish the details directly at the following address.

Deputy Director General & Statistics officer,
(Address of the respective Statistics Officer)

5. Kindly acknowledge the receipt of this Notice through printed Acknowledgement receipt enclosed.

Yours faithfully,

(Name of the Statistics Officer)
Deputy Director General & Statistics officer

Ref. Nos: SRO Code: _____; DSLNo. _____

Forwarded for compliance.

Place :
Date :

Signature :
Name & designation with office seal:

Extracts from the Collection of Statistics Act, 2008 (7 of 2009)

SECTION 5 (a)
Power of Statistics officer to call for information or returns

The Statistics officer may serve or cause to be served on any informant a notice in writing asking him to furnish the information specified under sub-section [5] of section 4 (specify form or particulars required) or cause information schedule to be given to any informant for the purpose of its being filled up in respect of statistics is to be collected.

SECTION 8
Right of access to records or documents

The statistics officer or any person authorized by him in writing in this behalf shall, for the purposes of the collection of any statistics under this Act, have access to any relevant record or document in the possession of any informant required to furnish any information under this Act and may enter at any reasonable time any premises where he believes such record or document is kept and may inspect or take copies of relevant records or documents or ask any question necessary for obtaining any information required to be furnished under this Act.

SECTION 15-19
Offences and penalties

15 (1) Whoever, fails to produce any books of accounts, vouchers, documents or other business records or whoever neglects or refuses to fill in and supply the particulars required in any information schedule or return given or sent to him or whoever neglects or refuses to answer any question or inquiry addressed to him as may be required under or for the purposes of any provision of this Act and the rules made there under, shall be punishable with a fine which may extend to one thousand rupees or, in the case of a company, with a fine which may extend to five thousand rupees.

(2) The conviction of a person or company for an offence shall not relieve him or it of the obligation under sub-section (1) and if after the expiry of fourteen days from the date of conviction, he or it still fails to give the required particulars or continues to neglect or refuses to fill in and supply the particulars or to answer the question or inquiry, than he or it shall be punishable with a further fine which may extend to one thousand rupees or, in the case of a company, with a fine which may extend to five thousand rupees, for each day after the first during which the failure continues.

16. Whoever, wilfully makes any false or misleading statement or material omission in any information schedule or return filled in or supplied, or in answer to any question asked to him under this Act or the rules made there under, shall be punishable with simple imprisonment for a term which may extend to six months or with a fine which may extend to one thousand rupees or, in the case of a company, with a fine which may extend to five thousand rupees or with both.

17. Whoever, destroys, defaces, removes, or mutilates any information schedule, form or other document containing particulars collected under this act or requesting any such particulars, shall be punishable with simple imprisonment for a term which may extend to six month or with a fine which may extend to two thousand rupees or, in case of a company with a fine which may extend to ten thousand rupees or with both.

18. Whoever, interferes with, hinders, or obstructs any employee in the exercise of any power or duty conferred by this act, shall be punishable with simple imprisonment for a term which may extend to six months or with a fine which may extend to two thousand rupees or, in the case of a company with a fine which may extend to ten thousand rupees or with both.

19. Whoever:-

a) acts in contravention of or fails to comply with any provision of this act for any requirement imposed under this Act, or
b) wilfully deceives or attempts to deceive any statistics officer or any agency or any employee thereof,

Shall be punishable with simple imprisonment for a term which may extend to six months or with a fine which may extend to two thousand rupees for, in case of a company, with a fine which may extend to ten thousand rupees or with both.

Annexure-II

ASI Frame

AII.1 Availability of a complete and up-to-date frame of all the eligible units is an essential pre-requisite for any large scale sample survey. The ASI covers units registered under various Acts/Agencies and the lists available with them are not always readily usable as a frame, the preparation, maintenance and up-dation of the frame constitute an important aspect of ASI operations. The ASI Frame is updated every year.

AII.2 The Regional Offices at the State Headquarters or in the location where the office of Chief Inspector of Factories (CIF) is located is to organise the work relating to preparation/revision of ASI frame in respective States/UTs. The Zonal Offices, responsible for co-ordinating the work of ASI frame, revise, update and consolidate the frame for the states under there jurisdiction on receipt of the requisite information from the Regional Office.

AII.3 The stages involved in revision of ASI Frame are, generally, (i) obtaining complete list of registered factories from CIF up to the end of a financial year of ASI and newly registered factories during that financial year, and (ii) obtaining preliminary information from the regions regarding deletion of factories.

AII.4 **List of Biri & Cigar Establishments**: Separate list of Biri & Cigar are to be prepared for Biri & Cigar Establishments on the lines of instructions relating to factory sector. In respect of these units the CIF list of factories is to be supplemented, without any duplication, if such lists of units are available over and above the units registered under Biri & Cigar Workers (Condition of Employment) Act 1966. Under the provisions of this Act, there is no criterion regarding the number of minimum workers required for registration, as in the case of Section 2m (ii) of Factories Act 1948. For the purpose of frame, only those establishments, which are employing 10 or more workers with power or 20 or more without power, are to be entered in the frame in consonance with the Section 2m(i) & 2m(ii) of Factories Act. Persons who are 'home workers' as per the Act are not to be included in ASI Frame.

AII.5 While revising the Biri & Cigar frame, all the establishments not fulfilling the above criteria are not to be included in the frame. At the time of revising the entries in current list of units list of newly added units during a year are to be screened again so as to follow the criteria laid down above. However, this method is to be followed only for establishments registered under Biri & Cigar Workers (Condition of employment) Act, 1966.

AII.6 **Dynamic Updation of ASI Frame (2011-2012)**: The Zone-wise ASI Frame along with the selected sample list for the survey year is sent to the respective Zonal offices of FOD through e-mail and CD. The structure of ASI Frame is given in Statement AII.1. Some general instructions are given for continuous and simultaneous updation of frame along with the survey work of current year and its maintenance so that the updated frame becomes ready with the completion of survey of current year. The instructions are as follows:

1. There are 21 fields in the frame – serially numbered as 1 to 21. They are mutually exclusive and exhaustive for the purpose, and sequenced according to the serial numbers.

The entire frame that is available separately for each NSS-Zone is to be updated and maintained in the same sequence of fields.

2. The structure of frame sent now or sequence of the fields should not be changed.
3. The frame updated by the ROs or SROs may be consolidated at Zonal level and the consolidated updated frame may be sent to CSO (IS Wing) by the Zonal Offices.
4. Some ROs/SROs might possibly be converting the FoxPro file to Excel and then again reconverting it to FoxPro after dynamic updation. They should invariably check that all the fields contain admissible entries and no field is truncated before sending it to CSO (IS Wing).
5. The field **cso_id** has been generated for use in CSO (IS Wing), and it should not be changed in any case.
6. The field with srl. no. 10 (Regno) is a field that has been introduced based on the suggestions from field offices. This field signifies registration number for the unit appearing in the CIF, and will help in uniquely identifying the selected unit from among the similarly placed units located in the same premises/place. It must invariably be given for the surveyed units of ASI 2010-11 and for the units in the **Supplementary List**.
7. For the fields with srl. no. 8 (Frmnic), srl. no. 15 (Statuscd) and srl. no. 16 (Emp), the dynamic updation is to be done **only for the units selected in current ASI year 2010-11** (i.e., for units with non-empty *Dsl11* field).
8. The 4-digit "frmnic" should be updated as per reported Industry code (Item A5 of Block A) in the return ASI 2010-11.
9. The field 'Emp' signifies the present employee strength of the unit. **While updating, it should be updated with total employee size of the unit** – instead of workers.
10. The dynamic updation for fields with srl. nos. 8, 10, 15 & 16 may preferably be done while dispatching the schedule to CSO (IS Wing), so that at the end of the survey the entire is got updated.
11. The list of additional units, termed as Supplementary List, for the year 2011-12 should be sent to CSO (IS Wing) in a **separate file in the same structure.** In the Supplementary List, the fields 'cso_id' and 'dsl11' will be left blank and the code for 'statuscd' should be made '99' for all the units.
12. A file containing the list of units with **"statuscd" recorded as 04,** termed as *Delete List*, is extracted from the existing frame and is sent separately. In case it is observed, during the field visit or otherwise, that some units of the *Delete List* have reopened, then the code for "statuscd" may be changed according to its current status and the updated file, after updating in respect of all fields wherever possible, in same structure should be sent to CSO (IS Wing). This will help in augmenting the frame in respect of the re-opened units, if any. **It is to note that units marked as deletion code '04' will not be considered for sample selection in next year.**
13. Any unit(s) which **exists in CIF list but for certain reason, not appearing in the existing frame** may also be augmented with the Supplementary List of units.
14. The fields "Name", "Address" and "Place" serve the specific purposes. In many cases, these fields are found either incomplete or written together against a single field. For maintaining uniformity and fulfilling the purposes, the information for these fields should be properly segregated in respect of the field names and recorded against the respective fields for all the units in the frame. None of the fields "Name", "Address", "Place" should be left blank.

15. The permanent Serial Number (Psl No.) of the additional units is to be provided by the Zonal Office or Regional Office of FOD situated at State capital. The last Psl No. of each sector (Factory/Biri/Electricity) in the existing ASI Frame for the state is to be noted first. The '*Psl No.'* of additional units for each sector will start from the next number in ascending order.
16. Note that while revising the Biri & Cigar Frame, all the establishments not fulfilling the criteria of 10 or 20 workers according to the Section 2m (i) & 2m (ii) of Factories Act. are not to be included in the frame.
17. A separate list containing *district name* and *district code* may also be supplied along with the updated frame.
18. As per the definition of joint return at least two units should be there with same 'jrcode'. If only one unit with status code open/closed/NOP exits with non-zero jrcode' due to updation of status code of other units belonging to the same joint-return then 'jrcode' of the existing unit should be made '0000'.

Statement AII.1: Structure of ASI Frame

Sl. No	Field Name	Type	Width	Remarks
1.	**Cso_id**	**Character**	**8**	**This id is generated in CSO for identification of units uniquely. This should not be disturbed in any case.**
2.	State	Character	2	This signifies the 2-digited code for state.
3.	SRO	Character	4	This signifies the 4-digited code for SRO.
4.	Distcode	Character	2	This signifies the 2-digited code for district.
5.	Distname	Character	25	This signifies the district name.
6.	Sector	Character	1	This signifies the sector of activity code. (either B=Bidi, F=Factory or E=Electricity)
7.	Psl No	Character	5	This is permanent serial number of the units given by FOD office.
8.	Frmnic	Character	4	This is 4-digited NIC code in Frame based on NIC 2008.
9.	Scheme	Character	1	This is scheme code (either C=census, S=sample)
10.	Regno	Character	20	**This signifies registration number for the unit appearing in the CIF.**
11.	Name	Character	100	This is name of the unit.
12.	Address	Character	100	This is address of the unit.
13.	Place	Character	30	This is name of **city/town/tehsil** etc. where unit is located.
14.	PSU	Character	1	This signifies whether unit belongs to PSU or not (either P or blank)
15.	Statuscd	Character	2	This signifies the present status of the unit in code. The status code for the unit selected in ASI 2009-10 should be updated
16.	Emp	Character	6	This signifies the present worker strength of the unit. **While updating, it should be updated with total employee size.**
17.	Jrcode	Character	4	This signifies the Joint Return code.
18.	IT_use	Numeric	1	This signifies whether unit having IT facility (yes=1, no=2)
19.	RU	Character	1	This signifies location of the unit in code in respect of rural or urban areas (rural=R, urban=U).
20.	Remarks	Character	40	
21.	Dsl11	Character	6	The Dispatch Serial number of the selected unit in ASI 2010-11

Statement AII.2: Distribution of factories in the frame and units selected for survey in ASI 2009-10						
State/UT		**No of factories in frame**	**Number of factories**			
Code	**Name**		**Central Sample**			**State Sample**
			Census	**Sample**	**Total**	
01	Jammu & Kashmir	763	161	176	337	185
02	Himachal Pradesh	2156	537	398	935	437
03	Punjab	12931	691	2424	3115	1930
04	Chandigarh	318	90	66	156	42
05	Uttarakhand**	2025	593	490	1083	494
06	Haryana	5915	1002	1046	2048	1269
07	Delhi	4035	539	758	1297	824
08	Rajasthan**	7947	631	1480	2111	1494
09	Uttar Pradesh**	13952	1449	2478	3927	3333
10	Bihar	2352	262	460	722	597
11	Sikkim	103	103	0	103	0
13	Nagaland	108	108	0	108	0
14	Manipur	98	98	0	98	0
16	Tripura	444	444	0	444	0
17	Meghalaya	102	102	0	102	0
18	Assam**	2588	469	474	943	568
19	West Bengal**	8037	937	1442	2379	1777
20	Jharkhand	2422	347	472	819	527
21	Odisha**	2459	379	450	829	712
22	Chattisgarh	2375	368	464	832	455
23	Madhya Pradesh	4147	684	748	1432	1064
24	Gujarat**	20919	1611	3792	5403	3154
25	Daman & Diu	1984	233	386	619	191
26	D & N Haveli	1503	230	292	522	143
27	Maharashtra**	27430	2873	4790	7663	4049
28	Andhra Pradesh**	25255	1297	4660	5957	3609
29	Karnataka	10043	1635	1856	3491	2038
30	Goa	607	215	142	357	128
32	Kerala	6870	1054	1194	2248	1274
33	Tamil Nadu**	34474	4367	6176	10543	4732
34	Puducherry**	875	250	184	434	125
35	A & N Islands	23	23	0	23	0
All		**205260**	**23782**	**37298**	**61080**	**35151**

** The states that are participating in ASI at present

Annexure-III

Sample Design and Estimation Procedure

AIII.1 As stated in Chapter One of the instructions, FOD, NSSO collects the data for central sample units, and the data so collected are validated, processed and published by the CSO(IS Wing). For selection of central sample units, all the factories in the frame are divided into two categories, viz., Census Sector and Sample Sector.

AIII.2 **Census Sector:** Census Sector consists of the following units:

a) All industrial units belonging to the six less industrially developed states/ UT's viz. Manipur, Meghalaya, Nagaland, Sikkim, Tripura and Andaman & Nicobar Islands.

b) For the rest of the twenty-five states/ UT's., (i) units having 100 or more workers, and (ii) all factories covered under Joint Returns.

c) After excluding the Census Sector units as defined above, all units belonging to the strata (*State by 4-digit of NIC-08*) having less than or equal to 4 units are also considered as Census Sector units.

AIII.3 **Sample Sector:** From the remaining units excluding those of Census Sector, called the sample sector, samples are drawn circular systematically considering sampling fraction of 20% within each stratum (*State X Sector X 4-digit NIC*) for all the states. An even number of units with a minimum of 4 are selected and evenly distributed in two sub-samples. The sectors considered here are Biri, Manufacturing and Electricity.

AIII.4 **Selection of State Samples:** After selecting the central sample in the way mentioned above, the remaining units in the sample sector are treated as residual frame for selection of sample units for the States/UTs. Note that for the purpose of selecting samples from the residual frame for the State/UTs, stratification is done afresh by grouping units belonging to *District X 3-digit NIC* for each state to form strata. The sample units are then drawn circular systematically from each stratum. The basic purpose of introducing the residual sample was to increase the sample size for the sample sector of the states so as to get more reliable estimates at district level. Validated state-wise unit-level data of the central sample are also sent to the states for pooling this data with their surveyed data to get a combined estimate at the sub-state level.

AIII.5 **Estimation Procedure**

AIII.5.1 **Notations:**

i = subscript for i-th state

s = subscript for s-th stratum in the i-th state

m = subscript for sub-sample (m =1, 2)

k = subscript for k-th sample enterprise under a particular stratum

E = total number of factory **in the sample sector** in a stratum

e = number of factories surveyed out of total number of factory **in the sample sector** in a stratum

x, y = observed value of characteristics *x*, *y* under estimation

$\hat{X}$, $\hat{Y}$ = estimate of population total X, Y for the characteristics *x*, *y*

Under the above symbols,

Y_{ismk} = observed value of the characteristic y for the k-th enterprise belonging to the m-th sub-sample for the s-th stratum in the i-th state.

(a) Formulae for estimation of aggregates for a state based on central sample:

Estimation formula for any characteristics of the enterprise **for the sample sector** of the i-th state is:

$$\hat{Y}'_i = \sum_{s=1}\left[\frac{E_{is}}{e_{is}}[\sum_{k=1}^{e_{is1}} y_{is1k} + \sum_{k=1}^{e_{is2}} y_{is2k}]\right] \quad \ldots\ldots\ldots\ldots\ldots\ldots\ldots (1)$$

The formula for corresponding sub-sample wise estimates **for the sample sector** of the i-th state is:

$$\hat{Y}'_{im} = \sum_{s=1}\left[\frac{E_{is}}{e_{ism}}\sum_{k=1}^{e_{ism}} y_{ismk}\right], \text{ m= 1,2. } \ldots\ldots\ldots\ldots\ldots\ldots \quad (1.1)$$

If $\hat{Y}_i''$ be the corresponding estimate for that characteristic of the enterprise **for the census sector** of the i-th state, then the estimate for that characteristic of the enterprise for the i-th state **as a whole** is given by:

$$\hat{Y}i = \hat{Y}'_i + \hat{Y}_i'' \quad \ldots\ldots\ldots\ldots\ldots\ldots\ldots (2)$$

The estimate of the characteristic of the enterprise for all-India will be:

$$\hat{Y} = \sum_i \hat{Y}_i \quad \ldots\ldots\ldots\ldots\ldots\ldots\ldots\ldots\ldots\ldots (3)$$

(b) **Formulae for estimation of aggregates for a state based on state sample:**

The estimate for any characteristic of the enterprise based **on the residual sample** is to be obtained first for each district in a similar manner using formula (1) above – assuming that *i* stand for the i-th district. Then, the estimate for the i-th district based **on the state sample** will

be obtained using formula (2), where $\hat{Y}'i$ will correspond to the estimate for that characteristic of the enterprise **for the census sector** of the i-th district. Note that **the census sector** of the i-th district will comprise of all units of the census sector as well as sample sector **of the central sample** belonging to the i-th district. Lastly, the state level estimate is to be obtained by using formula (3) above, that is, by aggregating the estimates over all the districts in the state.

AIII.5.2 **Estimates of Ratios**:

Let $\hat{Y}$ and $\hat{X}$ be the overall estimate of the aggregates Y and X for two characteristics *y* and *x*, respectively at the State/ UT/ all-India level.

Then the combined ratio estimate $(\hat{R})$ of the ratio $(R = \frac{Y}{X})$ will be obtained as

$$\hat{R} = \frac{\hat{Y}}{\hat{X}}.$$

AIII.5.3 **Estimates of Error for Aggregate** $\hat{Y}$: The variance is to be obtained for the sample sector units only. The estimated variances of the estimates at state level will be as follows:

$$\hat{Var}(\hat{Y}_i) = \sum_s \hat{Var}(\hat{Y}_{is}) \quad \text{.....} \quad (4)$$

where $\hat{Var}(\hat{Y}_i)$ are as given below:

$$\hat{Var}(\hat{Y}_i) = \sum_s \{(\hat{Y}_{is1} - \hat{Y}_{is2})/2\}^2 \quad \text{.....} \quad (5)$$

For all-India, the estimated variances of the estimates will be as follows:

$$\hat{Var}(\hat{Y}) = \sum_i \hat{Var}(\hat{Y}_i) \quad \text{.....} \quad (6)$$

AIII.5.4 **For ratio** $\hat{R}$:

For $\hat{R}$ at all-India,

$$\hat{MSE}(\hat{R}) = \frac{1}{(\hat{X})^2}\left[\hat{V}(\hat{Y}) - 2\hat{R}\hat{Cov}(\hat{X},\hat{Y}) + \hat{R}^2\hat{V}(\hat{X})\right] \quad \text{.....} \quad (7)$$

For $\hat{R}$ at state level,

$$\hat{MSE}(\hat{R}_i) = \frac{1}{(\hat{X}_i)^2}\left[\hat{V}(\hat{Y}_i) - 2\hat{R}_i\hat{Cov}(\hat{X}_i,\hat{Y}_i) + \hat{R}_i^2\hat{V}(\hat{X}_i)\right] \quad \text{.....} \quad (8)$$

AIII.5.5 **Estimates of RSE**:

$$R\hat{S}E\left(\hat{Y}\right)=\frac{\sqrt{V\hat{a}r\left(\hat{Y}\right)}}{\hat{Y}}\times 100 \quad \ldots\ldots\ldots\ldots\ldots\ldots\ldots\ldots \quad (9)$$

$$R\hat{S}E\left(\hat{R}\right)=\frac{\sqrt{M\hat{S}E\left(\hat{R}\right)}}{\hat{R}}\times 100 \quad \ldots\ldots\ldots\ldots\ldots\ldots\ldots \quad (10)$$

AIII.5.6 **Multipliers for enterprises**:

The formulae for multipliers for a stratum are given below:

formula for sub-sample wise multiplier	formula for combined sample multiplier
$\frac{E_{is}}{e_{ism}}$, i= 1 or 2.	$\frac{E_{is}}{e_{is}}$

AIII.5.7 **Treatment for surveyed cases and casualty cases**:

AIII.5.7.1 While counting the number of units surveyed (e_{ism}) in the m-th sub-sample of a stratum, all the units with survey codes 1 to 9 in Item 12, Block A will be considered.

AIII.5.7.2 *Casualty cases*: Units with survey codes 5, 7 and 8 as per Item 12, Block A are treated as casualties.

AIII.5.8 **Treatment in cases of void strata**

AIII.5.8.1 A stratum may be void because of the casualty of all the units belonging to the stratum. This may occur in one sub-sample or in both the sub-samples. If it relates to only one sub-sample, then estimate for the void stratum may be replaced with the estimate as obtained from the other sub-sample for the same stratum.

AIII.5.8.2 When a stratum is void in both the sub-samples, the following procedure is recommended:

Case (I): Census sector is void, but sample sector is not void:

i) Information in respect of all the characteristics may be borrowed from the previous year, if available, for the census sector units belonging to that stratum. In case the information is available for some, then an adjustment factor is to be obtained for the census sector units for which information is not available. For example, if information is

available for n units out of N in the census sector in a particular stratum, then the appropriate adjustment factor would be (N/n).

Case (II): Sample sector is void, but Census sector is not void:

ii) The estimated figures in respect of all the characteristics obtained for the census sector may be assumed to hold good for each of the units in the sample sector and accordingly, the estimate for the sample sector may be obtained. For example, if there are n units in the sample sector in a particular stratum, then the estimated figure per census units (i.e., average figures) for a characteristic will be multiplied by n to obtain the estimate for the sample sector in that stratum.

Case (III): Both the Sample sector and Census sector are void:

iii) The stratum may be merged with the nearest stratum looking into the description of the 4-digit NIC activity, or else it could be merged with the 4-digit NIC activity 'others' within that 4-digit NIC group.

Annexure-IV

The Factories Act 1948
[63 of 1948]

AIV.1 "F**actory**" means any premises including the precincts thereof

(i) Wherein ten or more workers are working or were working on any day of the preceding twelve months, and in any part of which a manufacturing process is being carried on with the aid of power or is ordinarily so carried on, or,

(ii) Wherein twenty or more workers are working or were working on any day of the preceding twelve months, and in any part of which a manufacturing process is being carried on without the aid of power or is ordinarily so carried on, but does not include a mine subject to the operation of the Mines Act, 1952, or a railway running shed.

AIV.2 The "M**anufacturing Process**" referred to above has been defined [vide section 2(k)] in the Factories Act, 1948 as:

"Any process for-

(i) making, altering, ornamenting, finishing, packing, oiling, washing, cleaning, breaking up, demolishing or otherwise treating or adapting any article or substance with a view to its use , sale , transport , delivery or disposal; or,

(ii) pumping oil, water or sewage ; or,

(iii) generating, transforming or transmitting power; or,

(iv) composing types for printing by letter press, lithography, photogravure or other similar process or book binding; or,

(v) constructing, reconstructing, repairing, refitting, finishing or breaking up ships or vessels.

(vi) preserving or storing any article in cold storage"

[Abstract from Factories Act 1948 for ASI]

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Government of India
Ministry of Statistics and Programme Implementation
Return under Collection of Statistics Act 2008 and Rules framed there-under in 2011
Annual Survey of Industries: 2010-11 (Part –I)
(Please read the instructions before filling the return)

Block A: Identification particulars (for official use)	
1. Schedule Despatch (DSL) No.	
2. PSL No.	
3. Scheme code (C*ensus-1, Sample-2*)	
4. Industry code as per Frame (*4-digit level of NIC-2008*)	
5. Industry code as per Return (*5-digit level of NIC-2008*)	
6. Description of Industry:	
7. State Code	
8. District Code	
9. Sector (R*ural-1,Urban-2*)	
10. RO /SRO code	
11. No. of Units	
12. Status of Unit (C*ode*)	

Block B: Particulars of the factory (To be filled by owner of the factory)		
1. Name and address of the Industrial undertaking:	1.1 Vill./Town:	
	1.2 District name:	
	1.3 State name:	
	1.4 PIN code	
2. Type of organisation (*code*)		
3. Type of ownership (*code*)		
4. Whether the unit has ISO Certification, 14000 Series (*yes-1, no-2)*		
5. Year of initial production (*in the format YYYY*)		
6. Accounting year (*in the format YYYY to YYYY*)		to
7. Number of months of operation		
8. Does your unit have computerised accounting system? (*yes-1, no-2*)		
9. Can your unit supply ASI data in computer media? (*yes-1, no-2*)		
10. Details of the contact person	i) Name & designation:	
	ii) Tele (with STD code)	
	iii) FAX no.	
	iv) E-mail	

DECLARATION

I hereby declare that information furnished in this return is correct and complete to the best of my knowledge and belief.

Date :
Place : (Name and Signature of owner with stamp)

DSL No | | | | | | | **PSL No** | | | | | |

Block C: FIXED ASSETS												
Sl. No.	Types of Assets	Gross value (Rs.)					Depreciation (Rs.)				Net value (Rs.)	
		Opening as on - - - -	Addition during the year		Deduction & adjustment during the year	Closing as on - - - - (3+4+5-6)	Up to year beginning	Provided during the year	Adjustment for sold/ discarded during the year	Up to year end (8+9 -10)	Opening as on - - - - - (3- 8)	Closing as on - - - - - - (7- 11)
			Due to revaluation	Actual addition								
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)
1.	Land											
2.	Building											
3.	Plant & Machinery											
4.	Transport equipment											
5.	Computer equipment including software											
6.	Pollution control equipment											
7.	Others											
8.	**Sub-total (2 to 7)**											
9.	Capital work in progress											
10.	**Total (1+8+9)**											

DSL No | | | | | | | **PSL No** | | | | | |

Block D: WORKING CAPITAL AND LOANS			
Sl. No.	Items	Opening (Rs.)	Closing (Rs.)
(1)	(2)	(3)	(4)
1.	Raw Materials & Components and Packing materials		
2.	Fuels & Lubricants		
3.	Spares, Stores & others		
4.	**Sub-total (1 to 3)**		
5.	Semi-finished goods/work in progress		
6.	Finished goods		
7.	**Total inventory (4 to 6)**		
8.	Cash in Hand & at Bank		
9.	Sundry Debtors		
10.	Other current assets		
11.	**Total current assets (7 to 10)**		
12.	Sundry creditors		
13.	Over draft, cash credit, other short term loan from banks &other financial institutions		
14.	Other current liabilities		
15.	**Total current liabilities (12 to 14)**		
16.	**Working Capital (11-15)***		
17.	Outstanding loans (excluding interest but including deposits)**		

Note:

**: Give reasons in the footnote for negative values and abnormal verification in opening and closing values.*

*** If outstanding loans include interest, a footnote may be given*

DSL No | | | | | | | **PSL No** | | | | | |

Block E: EMPLOYMENT AND LABOUR COST							
Sl. No.	Category of staff	man-days worked			Average Number of persons worked	No. of Mandays paid for	Wages/ salaries (in Rs.)
		Manu-facturing	Non Manufacturing	Total			
1	2	3	4	5	6	7	8
Part A: Details for each category of staff							
1.	Male Workers Employed directly						
2.	Female Workers Employed directly						
3.	**Sub-total (1 + 2)**						
4.	Workers employed through contractors						
5.	**Total workers (3 + 4)**						
6.	Supervisory & Managerial staff						
7.	Other employees						
8.	Unpaid family members/ proprietor/ Coop. members						
9.	**Total employees (5+6+7+8)**						
Part B: Some details for all categories of staff combined							
10.	Bonus (in Rs.)						
11.	Contribution to Provident & other funds (in Rs.)						
12.	Workman & staff welfare expenses (in Rs.)						
13.	Number of working days	(i) Manufacturing days					
		(ii) Non-manufacturing days					
		(iii) Total (i + ii)					
14.	**Total cost of Production (in Rs.) [Entry in col. 8 of item 9, 10, 11, and 12, Block E + Entry in col. 3 of item 7, 8, 9 & 10, Block F + Entry in col. 6 of item 23 of Block H + Entry in col. 6 of item 7, Block I]**						

DSL No | | | | | | | **PSL No** | | | | | |

Block F : OTHER EXPENSES		
Sl. No.	Items	Expenditure (in Rs.)
(1)	(2)	(3)
1.	Work done by others on materials supplied by the industrial undertaking	
2.	Repair & Maintenance of	
	(i) Buildings and other construction	
	(ii) Other Fixed Assets	
3.	Operating Expenses	
4.	Non-operating expenses (excluding insurance charges)	
5.	Insurance Charges	
6.	Rent paid for Plant & Machinery and other fixed assets	
7.	**Total Expenses (1 to 6)**	
8.	Rent paid for buildings	
9.	Rent paid for land on lease or royalties on mines, quarries and similar assets	
10.	Interest paid	
11.	Purchase value of goods sold in the same condition as purchased	

Block G: OTHER OUTPUT?RECEIPTS		
Sl. No.	Items	Receipts (in Rs.)
(1)	(2)	(3)
1.	Income from services (industrial/non industrial including work done for others on materials supplied by them and sale value of waste left by the party)	
2.	Variation in stock of semi-finished goods (col. 4 *minus* col. 3 against item 5 in Block D)	
3.	Value of electricity generated and sold	
4.	Value of own construction	
5.	Net balance of goods sold in the same condition as purchased. (Item 11 of block G *minus* item 11 of block F)	
6.	Rent received for Plant & Machinery and other fixed assets	
7.	**Total receipts (1 to 6)**	
8.	Rent received for buildings	
9.	Rent received for land on lease or royalties on mines, quarries and similar assets	
10.	Interest Received	
11.	Sale value of goods sold in the same condition as purchased	
12.	Total Subsidies	

DSL No | | | | | | | **PSL No** | | | | | |

Block H: Indigenous input items consumed (if needed, additional sheets may be used for recording input items with serial nos. starting from 25)						
Sl. No.	Item description	Item code (NPC-MS)	Unit of quantity	Quantity consumed	Purchase value (in Rs.)	Rate per Unit (in Rs.)
(1)	(2)	(3)	(4)	(5)	(6)	(7)
	Major Ten Basic items (indigenous)					
1.						
2.						
3.						
4.						
5.						
6.						
7.						
8.						
9.						
10.						
11.	Other basic items (indigenous)*	9920100				
12.	**Total Basic items (items 1 to 11)**	**9990100**				
13.	Non-basic Chemicals – All kinds	9920300				
14.	Packing items	9990800				
15.	Electricity own generated	9990400	KWH			
16.	Electricity purchased & consumed	9990500	KWH			
17.	Petrol, Diesel, Oil, Lubricants	9990600				
18.	Coal Consumed	9990700	Tonne			
19	Gas Consumed	9990900	KG			
20.	Other Fuel Consumed	9920400				
21.	Consumable store	9922000				
22.	Total non-basic items (13 to 20)	9992000				
23.	**Total inputs (items 12+ 22)**	**9993000**				
24.	Any additional requirement of electricity (unmet demand)		KWH			
* Full description of items not in NPC-MS, 2011:						

DSL No | | | | | | | **PSL No** | | | | | |

Block I: Imported input items consumed (if needed, additional sheets may be used for recording input items with serial nos. starting from 8)						
Sl. No.	item description (Major five imported items)	Item code (NPC-MS)	Unit of quantity	Quantity consumed	Purchase value (in Rs.)	Rate per unit (in Rs.)
(1)	(2)	(3)	(4)	(5)	(6)	(7)
1.						
2.						
3.						
4.						
5.						
6.	**Other imported items**	**9922100**				
7.	**Total imports (consumed) (items 1 to 6)**	**9994000**				

DSL No | | | | | | | **PSL No** | | | | | |

Block J: Products and by-products manufactured by the unit (if needed, additional sheets may be used for recording output items with serial nos. starting from 14)												
Sl. No.	Products/By-products description (First ten major items as per value - no brand name)	Item code (NPC-MS)	Unit of Qty	Qty Manu-factured	Qty. sold	Gross sale Value (Rs) (including subsidy received)	Distributive expenses (Rs.)				Per unit net sale value (Rs. 0.00) (col. 7-col.11)/col. 6	Ex-Factory Value of Qty Manufactured including subsidy received (Rs.) (col.12 x col.5)
							Excise duty	Sales Tax/ VAT	Others	Total		
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)
1.												
2.												
3.												
4.												
5.												
6.												
7.												
8.												
9.												
10.												
11.	Other products/ by-products*	9921100										
12.	**Total (items 1 to 11)**	**9995000**										
13.	Share (%) of products/by-products directly exported (Rs.)											
* Full description of items not in NPC-MS, 2011:												

DSL No | | | | | | | **PSL No** | | | | | |

Block K: Information and Communication Technology (ICT) Usage		
Sl. No.	**ICT indicator**	***yes-1, no-2***
1.	Is the enterprise using computer?	
2.	Does the enterprise use internet?	
3.	Does the enterprise have its own website?	
4.	Does the enterprise receive orders through internet?	
5.	Does the enterprise use internet for business purpose?	
6.	Does the enterprise access the internet through broadband?	
7.	Does the enterprise have a local area network?	

Block L: Energy Conservation (EC) Measures		
Sl. No.	**EC indicator**	***yes-1, no-2***
Have any measures been taken during last financial year with regard to:		
1.	Electrical Saving?	
2.	Coal Saving?	
3.	Oil Saving?	
4.	Gas Saving?	

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Block M: Particulars of field operations					
1.	Name of Superintending Officer		5.	Date of receipt from factory.	
2.	Signature of Superintending Officer		6.	Date of verification/compilation	
3.	Name & Designation of Scrutinising Officer		7.	Date(s) of scrutiny	
4.	Signature of Scrutinising Officer		8.	Date of despatch	

Block N: comments of Superintending Officer/ Scrutinising Officer
Note: Reasons for negative working capital and for any abnormal values or entries (high or low) in respect to important characteristics (Such as GVA, working capital, wage rate, number of workers, distributive expenses, depreciation etc.) should be given invariably. For instance the reasons for high GVA could be increased demand/production, profit, govt. subsidy; or for low GVA, the reasons could be decreased demand/production, capacity under-utilization, high input cost etc. similarly reasons for any abnormal values of certain important ratios eg. Ratio of output to input, ratio of depreciation/distributive expenses to output etc should be given. ***Please refer to detailed instructions also for further guidance.***

Annual Survey of Industries 2010-2011

Part A

Report of scrutiny on Part-I of the return

State (code)_____Distt. (code)_____ DSL No./PSL No._____
Ind. code (5-digit NIC 2008) as per return _____ Scheme Code _____

Sl. No.	Bl. no.	Item	Unit	Average rate per unit*	**If high or low**, reasons to be furnished by	
1	H	Input items (Indigenous) Major Ten basic items consumed	**X**	**X**	Supdt.	Sr. Supdt.
		1)				
		2)				
		3)				
		4)				
		5)				
		6)				
		7)				
		8)				
		9)				
		10)				
		11) Electricity purchased				
		12) Coal				
2	I	Directly imported items consumed (major five items)				
		1)				
		2)				
		3)				
		4)				
		5)				

*Average value per unit in nearest whole rupee is to be reported.

3. Percentage yield of product from the basic materials consumed (in case the quantity are common or directly convertible in whole number) ☐

4	**Item**	**Current year (2010-11)**	**Previous year (2009-10)**	**Reasons for significant variation, if any.**
	1) Average salaries/wages per manday worked (Rs.) (Bl E: item 5, col. 8 / item 5, col. 5)			
	2) Total worker (number) (Bl. E: item 5, col. 6)			
	3) Total employees (number) (Bl.E: item 9, col. 6)			
	4) Total emoluments (Bl. E: item 9, col. 8+ Bl. E: item 10, col. 8+ Bl. E: item 11, col. 8, Bl. E: item 12, col. 8)			
	5) Variation in finished goods (Bl. D: item 6, (col. 4 – col. 3)			
	6) Working Capital (Bl. D: item 16, col. 4)			
	7) **Total input** (Bl. F: item 7, col.3)(+)(Bl. H: item 23, col. 6)(+) (Bl. I: item 7, col. 6)			
	8) **Total output** (Bl. J: item 12, col.7)(-) (Bl. J: item 12, col.11)+(Bl. D: item 6)(col. 4-col.3)+(Bl. G: item 7, col. 3)			
	9) Gross value added (GVA) (Item 8-Item 7 as above)			

4	**item**	**current year (2010-11)**	**previous year (2009-10)**	**Reasons for significant variation, if any.**
	10) Net value added (Item 9 as above)-(Depreciation (Bl. C, item 10, col. 9)			
	11) Net Income (Item 10 as above)(-) Bl. F: items (8+9+10) under col.3 (+) Bl. G: item (8+9+10) under col.3			
	12) Profit (Item 11 as above)(-) (Bl. E: item 9, col. 8+ Bl. E: item 10, col. 8+ Bl. E: item 11, col. 8, Bl. E: item 12, col. 8)			
	13) Actual addition to fixed assets (Bl. C: item 10, col.5)			
	14) **GVA (through Ex-factory Value)(Bl. J: item 12, col.13)(+)(Bl. G: item 8 col. 3)(-)(item 7 as above)**			

5. Impose check on the following and give observations against each item

Sl. No.	**check points**	**observations (Yes-1/No-2)**
1.	Whether codes and identification particulars have been correctly furnished in Block A?	
2.	Whether information for all the items in Block B have been correctly furnished?	
3.	If the working capital in item 16 of Block D is negative whether reasons furnished in he footnote of Block D of the Return and also in Block N along with code.	
4.	Whether the return has been duly signed by owner with stamp?	
5.	If wide variation is noticed between Opening & Closing value of Working Capital, whether reasons furnished in the footnote of Block D and also in Block N along with code	
6.	Whether special check has been made in case of negative GVA?	
7.	Whether basic entries have been thoroughly rechecked where output/input ratio Is less than 0.5	
8.	Whether ratio of Distributive expenses to gross sales is reasonable? If no, whether the relevant entries have been rechecked particularly where this ratio exceeds 20%.	
9.	If the total Bonus is more than 20% of total wages/salaries whether suitable remarks given in the Return?	
10.	If sale value of goods sold in same condition as purchased (Item-11 of Block G) is less than the purchase value of the same (Item-11 of Block F), whether reasons furnished in the return ?	
11.	Whether Balance Sheet, Profit & Loss Account and Working Sheet are attached with the O/C of the Return?	
12.	Whether, the ex-factory value of output in column-13 of Block J have been calculated correctly for each of the 10 major items of product and by-product and also for item 11?	
13.	Whether the entries in Blocks H & I are reported independently?	

Signature of the Supdt./Sr. Supdt.

( )
Name of the Supdt. /Sr. Supdt.

PART-B **(To be filled in by Scrutinizing officer)** Impose check on the following and give observations against each item		
srl. no.	**check points**	**observations (Yes-1/No-2)**
1.	Examine the Industry Code with reference to Production/Process and state whether Industry Code is reported in 5 digit NIC 2008 against item 5 of Block A.	
2.	Whether valid new State Code has been entered against item 7 of Block 'A'?	
3.	Whether Schedule Despatch no. has been correctly filled in against item 1 of Block A ?	
4.	State whether proper remarks in Block N for all important parameters such as GVA, working capital, wage rate, number of workers, distributive expenses, depreciation etc. are given.	
5.	Whether average salaries/wages per manday worked (worker) has been checked calculated correctly and are within the reasonable limits?	
6.	Whether special check has been made in case of negative GVA?	
7.	Whether basic entries have been rechecked where output/Input ratio is less than 0.5	
8.	Whether ratio of distributive expenses to gross sales is reasonable? If no, whether the relevant entries have been rechecked particularly where this ratio exceeds 20%.	
9.	If total bonus exceeds 20% of total salaries & wages, whether suitable remarks furnished ?	
10.	Whether yield ratio of products from basic materials consumed (in case the units of quantity are common or directly convertible) are correctly calculated and are within prescribed limits ?	
11.	Whether data reported in the return have been checked with Balance Sheet and Profit & Loss Account ?	

Signature of Scrutinizing officer

( )
Name of Scrutinizing officer

वार्षिक उद्योग सर्वेक्षण 2010-2011
ANNUAL SURVEY OF INDUSTRIES 2010-2011
भाग -।। - कार्य दिवस, अनुपस्थिति तथा श्रम आवर्त
PART II MANDAYS WORKED,ABSENTEEISM & LABOUR TURNOVER

खण्ड-१ - पहचान तथा अन्य विवरण
Block 1. Identification and other Particulars

1. अनुसूची प्रेषण सं० Schedule Despatch No.		10. संगठन का प्रारुप (कोड) Type of Organisation (code)	
2. स्थायी क्रम सं० PSL No.		11.स्वामित्व का प्रारुप (कोड) Type of ownership (code)	
3. योजना कोड(गणना -1, प्रतिदर्श - 2) Scheme Code (census - 1, sample - 2)		12. लेखा वर्ष Accounting Year	
4. ढांचा के अनुसार उद्योग कोड (रा०उ० वर्गी- 08 के अनुसार 4 - अंकीय स्तर कोड) Industry code as per frame (4-digit level of NIC - 08)		13. अधीक्षण अधिकारी का नाम Name of Superintending Officer	
5.विवरणी के अनुसार उद्योग कोड (रा०उ०वर्गी - 08 के अनुसार 5- अंकीय स्तर कोड) Industry code as per return (5- digit level of NIC - 08)		14. कर्मचारी कोड Personnel code	
6.उद्योग का विवरण Description of Industry		15. मुख्यालय Head Quarter	
		16. हस्ताक्षर Signature	
		17. संवीक्षा अधिकारी का नाम Name of Scrutinizing officer.	
7. राज्य कोड State code		18. कर्मचारी कोड Personnel code	
8.जिला कोड District code		19. मुख्यालय Head Quarter	
9.क्षे० कार्या०/ उप०क्षे०कार्या०कोड RO/SRO code		20. हस्ताक्षर Signature.	

औद्योगिक प्रतिष्ठान का नाम तथा पता Name and address of the Industrial Undertaking :

शहर/ कस्बा/ ग्राम City/ Town/ Village	तहसील/तालुक Tehsil/ Taluk	जिला District	राज्य State

खण्ड 2 - कार्य, अनुपस्थिति, श्रम आवर्तन के लिये सीधे नियुक्त कर्मियों के श्रम दिवस
Block 2- Mandays worked, absenteeism, labour turnover for regular workers directly employed for each month of the year.

क्र० सं० Sl no.	माह Month	श्रमिकों के लिये तय कार्य दिवस Scheduled Working days for Workers	कार्य किये गये श्रम दिवसों की सं० No of Mandays Worked	अनुपस्थिति के कारण गवाये गये श्रम दिन No of Mandays lost due to absence	रोजगार में कर्मियों की संख्या No of Workers in employment on		माह के दौरान अनुवद्धि Accessions during the Month	निम्न के कारण माह के दौरान छोड़े गये कर्मियों की संख्या Separations during the month due to	
					माह के प्रथम दिवस First day of month	माह के अंतिम दिवस Last day of month		मृत्यु या सेवा निवृत्ति Death or retirement	अन्य कारण Other causes
0	1	2	3	4	5	6	7	8	9
1.	जनवरी Jan, 2010								
2.	फरवरी Feb, 2010								
3	मार्च Mar, 2010								
4	अप्रैल Apr, 2010								
5	मई May, 2010								
6	जून June, 2010								
7	जुलाई July, 2010								
8	अगस्त Aug, 2010								
9	सितम्बर Sep, 2010								
10	अक्तूबर Oct, 2010								
11	नवम्बर Nov, 2010								
12	दिसम्बर Dec, 2010								

Annexure-VI

Ready reference of some items of ASI schedule with respect to Balance Sheet

	BALANCE SHEET	ASI SCHEDULE		
PARTICULARS		**BLOCK**	**ITEM**	**REMARKS**
A. FIXED ASSET				
1. LAND	FIXED ASSET (ASSET SIDE)	C	1	
Development of land	FIXED ASSET (ASSET SIDE)			
Fencing / Compound wall (if external to the factory building)	FIXED ASSET (ASSET SIDE)			
Road and Culverts	FIXED ASSET (ASSET SIDE)			
Drainage/Sewerage system / Water system (if external to the factory building)	FIXED ASSET (ASSET SIDE)			
2. BUILDING:	FIXED ASSET (ASSET SIDE)	C	2	
Building	FIXED ASSET (ASSET SIDE)			
Administrative building	FIXED ASSET (ASSET SIDE)			
Bore well / Tube well (if it is an integral part of the factory building)	FIXED ASSET (ASSET SIDE)			
Club house	FIXED ASSET (ASSET SIDE)			
Drainage and sanitary (if it is an integral part of the factory building)	FIXED ASSET (ASSET SIDE)			
Fencing / Compound (if it is an integral part of the factory building)	FIXED ASSET (ASSET SIDE)			
Factory building	FIXED ASSET (ASSET SIDE)			
Fire precaution system	FIXED ASSET (ASSET SIDE)			
Godown	FIXED ASSET (ASSET SIDE)			
Hospital building	FIXED ASSET (ASSET SIDE)			
Lifts	FIXED ASSET (ASSET SIDE)			
Office building	FIXED ASSET (ASSET SIDE)			
Ownership flats for staff	FIXED ASSET (ASSET SIDE)			
R&D building	FIXED ASSET (ASSET SIDE)			
Residential building / quarters	FIXED ASSET (ASSET SIDE)			
School Building	FIXED ASSET (ASSET SIDE)			
Shed / Boiler Shed	FIXED ASSET (ASSET SIDE)			
Shops	FIXED ASSET (ASSET SIDE)			
Showroom	FIXED ASSET (ASSET SIDE)			
Stair case	FIXED ASSET (ASSET SIDE)			
Sewerage system / Water system (if it is an integral part	FIXED ASSET (ASSET SIDE)			

of the factory building)				
PLANT AND MACHINERY	FIXED ASSET (ASSET SIDE)	C	3	
Air condition essential for production	FIXED ASSET (ASSET SIDE)			
Boilers	FIXED ASSET (ASSET SIDE)			
Construction machinery	FIXED ASSET (ASSET SIDE)			
Cranes for production	FIXED ASSET (ASSET SIDE)			
Dies & moulds	FIXED ASSET (ASSET SIDE)			
Electrical installation (if fitted to plant & machinery)	FIXED ASSET (ASSET SIDE)			
Fork-lift equipment	FIXED ASSET (ASSET SIDE)			
Furnace	FIXED ASSET (ASSET SIDE)			
Generator for P & M	FIXED ASSET (ASSET SIDE)			
Kiln in brick factory	FIXED ASSET (ASSET SIDE)			
Molasses tank (sugar industry)	FIXED ASSET (ASSET SIDE)			
Moulds (if fixed to the machinery)	FIXED ASSET (ASSET SIDE)			
Oven bhatti in Bakery	FIXED ASSET (ASSET SIDE)			
Plant & Machinery	FIXED ASSET (ASSET SIDE)			
Production computer attached with machine	FIXED ASSET (ASSET SIDE)			
Research & Development machinery	FIXED ASSET (ASSET SIDE)			
Transformers	FIXED ASSET (ASSET SIDE)			
Washing machines and driers in laundry	FIXED ASSET (ASSET SIDE)			
Water pump with motor (if used in production)	FIXED ASSET (ASSET SIDE)			
X-Ray machine for testing product	FIXED ASSET (ASSET SIDE)			
4. TRANSPORT EQUIPMENT	FIXED ASSET (ASSET SIDE)	C	4	
Animal driven cart (along with draught animals)	FIXED ASSET (ASSET SIDE)			
Auto-rickshaw	FIXED ASSET (ASSET SIDE)			
Car	FIXED ASSET (ASSET SIDE)			
Crane (when not included in P & M)	FIXED ASSET (ASSET SIDE)			
Cycle	FIXED ASSET (ASSET SIDE)			
Hand cart	FIXED ASSET (ASSET SIDE)			
Locomotives	FIXED ASSET (ASSET SIDE)			
Moped	FIXED ASSET (ASSET SIDE)			
Motor cycle	FIXED ASSET (ASSET SIDE)			
Rickshaw	FIXED ASSET (ASSET SIDE)			
Rope-way	FIXED ASSET (ASSET SIDE)			

Scooter	FIXED ASSET (ASSET SIDE)			
Tempo	FIXED ASSET (ASSET SIDE)			
Trailers & trolleys	FIXED ASSET (ASSET SIDE)			
Transport equipment	FIXED ASSET (ASSET SIDE)			
Truck / Lorry	FIXED ASSET (ASSET SIDE)			
Van	FIXED ASSET (ASSET SIDE)			
Vehicles	FIXED ASSET (ASSET SIDE)			
5. COMPUTER EQUIPMENT &SOFTWARE	FIXED ASSET (ASSET SIDE)	C	5	
Computer	FIXED ASSET (ASSET SIDE)			
Printer	FIXED ASSET (ASSET SIDE)			
Software	FIXED ASSET (ASSET SIDE)			
UPS	FIXED ASSET (ASSET SIDE)			
6. POLLUTION CONTROL EQUIPMENT	FIXED ASSET (ASSET SIDE)	C	6	
7. OTHERS	FIXED ASSET (ASSET SIDE)	C	7	
Air conditioner	FIXED ASSET (ASSET SIDE)			
Aqua guard	FIXED ASSET (ASSET SIDE)			
Bore well / Tube well (if external to the factory building)	FIXED ASSET (ASSET SIDE)			
Calculator	FIXED ASSET (ASSET SIDE)			
Camera	FIXED ASSET (ASSET SIDE)			
Canteen equipment	FIXED ASSET (ASSET SIDE)			
Clock / Radio / Television	FIXED ASSET (ASSET SIDE)			
Communication lines / Telephone lines	FIXED ASSET (ASSET SIDE)			
Coolers	FIXED ASSET (ASSET SIDE)			
Cycle stand	FIXED ASSET (ASSET SIDE)			
Design and Drawings	FIXED ASSET (ASSET SIDE)			
Land development equipment	FIXED ASSET (ASSET SIDE)			
Electrical installation / Fittings / Meters	FIXED ASSET (ASSET SIDE)			
Engines	FIXED ASSET (ASSET SIDE)			
Fans	FIXED ASSET (ASSET SIDE)			
Fire extinguisher / Fire brigade	FIXED ASSET (ASSET SIDE)			
Franking Machine	FIXED ASSET (ASSET SIDE)			
Furniture and Fixture	FIXED ASSET (ASSET SIDE)			
Generator (for office)	FIXED ASSET (ASSET SIDE)			
Heater	FIXED ASSET (ASSET SIDE)			
Hospital equipment	FIXED ASSET (ASSET SIDE)			
Intercom	FIXED ASSET (ASSET SIDE)			
Laboratory equipment / Apparatus	FIXED ASSET (ASSET SIDE)			
Library	FIXED ASSET (ASSET SIDE)			
Livestock / Pet animal	FIXED ASSET (ASSET SIDE)			

Mobile phone	FIXED ASSET (ASSET SIDE)			
Motion picture	FIXED ASSET (ASSET SIDE)			
Office equipment / Machinery	FIXED ASSET (ASSET SIDE)			
Pager / Fax machine / Xerox machine	FIXED ASSET (ASSET SIDE)			
Pabx / Epabx / Intercom	FIXED ASSET (ASSET SIDE)			
Pipelines	FIXED ASSET (ASSET SIDE)			
Platform	FIXED ASSET (ASSET SIDE)			
Pump	FIXED ASSET (ASSET SIDE)			
Punching machine	FIXED ASSET (ASSET SIDE)			
Quality control equipments	FIXED ASSET (ASSET SIDE)			
Rail tracks / Railway siding	FIXED ASSET (ASSET SIDE)			
Refrigerator	FIXED ASSET (ASSET SIDE)			
Security equipments	FIXED ASSET (ASSET SIDE)			
Side bridge	FIXED ASSET (ASSET SIDE)			
Timer	FIXED ASSET (ASSET SIDE)			
Tools and Tackles	FIXED ASSET (ASSET SIDE)			
Type writer	FIXED ASSET (ASSET SIDE)			
Water cooler	FIXED ASSET (ASSET SIDE)			
Water pumps	FIXED ASSET (ASSET SIDE)			
Water tank	FIXED ASSET (ASSET SIDE)			
Weigh bridge	FIXED ASSET (ASSET SIDE)			
Weighing machines	FIXED ASSET (ASSET SIDE)			
Weigh scales	FIXED ASSET (ASSET SIDE)			
Wooden partition	FIXED ASSET (ASSET SIDE)			
8. CAPITAL WORK IN PROGRESS	FIXED ASSET (ASSET SIDE)	C	9	
B. WORKING CAPITAL				
9. RAW MATERIALS & COMPONENT PACKING	Manufacturing & Trading Account)	D	1	Material supplied by the factory to others for processing will be included whereas materials supplied by others for processing will not be included.
Chemicals	Manufacturing & Trading Account)			
Building/Construction material	Manufacturing & Trading Account)			
Material in transit (if raw material and payment made)	Manufacturing & Trading Account)			
Raw material and Components	Manufacturing & Trading Account)			
Trading material	Manufacturing & Trading Account)			
Components / Accessories used as raw material	Manufacturing & Trading Account)			
10. FUEL & LUBRICANTS	Manufacturing & Trading Account)	D	2	
11. SPARES, STORES &	Manufacturing & Trading	D	3	

OTHERS	Account)			
Canteen grain stock	Manufacturing & Trading Account)			
Consumable stores	Manufacturing & Trading Account)			
Dead stock	Manufacturing & Trading Account)			
Electrical stores	Manufacturing & Trading Account)			
Scrap other than production	Manufacturing & Trading Account)			
Spares stores and others	Manufacturing & Trading Account)			
Stationery	Manufacturing & Trading Account)			
Tools and dies	Manufacturing & Trading Account)			
Vehicle spares	Manufacturing & Trading Account)			
12. SEMI FINISHED GOODS	Manufacturing & Trading Account)	D	5	
13. FINISHED GOODS	Manufacturing & Trading Account)	D	6	
Finished goods	Manufacturing & Trading Account)			
Material in transit (if finished goods and payment not received)	Manufacturing & Trading Account)			
Scraps / by-product	Manufacturing & Trading Account)			
14. CASH IN HAND& BANK	CURRENT ASSET(ASSET SIDE)	D	8	
Bank balance	CURRENT ASSET(ASSET SIDE)			
Cash imprest	CURRENT ASSET(ASSET SIDE)			
Cash in hand	CURRENT ASSET(ASSET SIDE)			
Cheque issued but not presented	CURRENT ASSET(ASSET SIDE)			
Draft in hand / travelers cheque	CURRENT ASSET(ASSET SIDE)			
Fixed Deposit of any tenure	CURRENT ASSET(ASSET SIDE)			
Foreign currency account	CURRENT ASSET(ASSET SIDE)			

Postage imprest / franking machine balance	CURRENT ASSET(ASSET SIDE)			
Revenue stamps	CURRENT ASSET(ASSET SIDE)			
In call account	CURRENT ASSET(ASSET SIDE)	OUTSIDE ASI PURVIEW		
Letter of Credit/Margin Account	CURRENT ASSET(ASSET SIDE)			
15. SUNDRY DEBTORS	CURRENT ASSET(ASSET SIDE)	D	9	
Unsecured, considered good exceeding 6 months and not exceeding 6 months	CURRENT ASSET(ASSET SIDE)			
Unsecured, considered doubtful	CURRENT ASSET(ASSET SIDE)			
Advance payment for supply of raw material etc.	CURRENT ASSET(ASSET SIDE)			
16. OTHER CURRENT ASSETS	CURRENT ASSET(ASSET SIDE)	D	10	
Advances tax	CURRENT ASSET(ASSET SIDE)			
Advances to supplier	CURRENT ASSET(ASSET SIDE)			
advances to sister concern	CURRENT ASSET(ASSET SIDE)			
Balance in excise deptt / custom deptt.	CURRENT ASSET(ASSET SIDE)			
Bills receivable	CURRENT ASSET(ASSET SIDE)			
Call & short term deposit	CURRENT ASSET(ASSET SIDE)			
Cheques in hand	CURRENT ASSET(ASSET SIDE)			
Debit balances of sundry creditor	CURRENT ASSET(ASSET SIDE)			
Duty draw back receivable	CURRENT ASSET(ASSET SIDE)			
Export incentive receivable	CURRENT ASSET(ASSET SIDE)			
Intt. Receivable (for short term loan)	CURRENT ASSET(ASSET SIDE)			
Margin money (for less than one year)	CURRENT ASSET(ASSET SIDE)			
Security Deposits(for less than one yr)	CURRENT ASSET(ASSET SIDE)			

Prepaid expenses	CURRENT ASSET(ASSET SIDE)			
Sales tax receivable in connection with goods sold	CURRENT ASSET(ASSET SIDE)			
Short term tender money	CURRENT ASSET(ASSET SIDE)			
Staff advance	CURRENT ASSET(ASSET SIDE)			
Staff loan	CURRENT ASSET(ASSET SIDE)			
TDS receivable / Advance Tax	CURRENT ASSET(ASSET SIDE)			
Unclaimed dividends	CURRENT ASSET(ASSET SIDE)			
Worker advance	CURRENT ASSET(ASSET SIDE)			
Worker loan	CURRENT ASSET(ASSET SIDE)			
Any Other receivables	CURRENT ASSET(ASSET SIDE)			
Balance with excise authorities	CURRENT ASSET(ASSET SIDE)	D	10	
Bad Debts written off	CURRENT ASSET(ASSET SIDE)	OUTSIDE OF ASI PURVIEW		
Deposits with Govt. Departments and others.	CURRENT ASSET(ASSET SIDE)			
INVESTMENT	INVESTMENT(ASSET SIDE)			
17. SUNDRY CREDITORS	Current Liabilities(Liability side)	D	12	
Sundry creditors for supplies	Current Liabilities(Liability side)			
Advance received from suppliers	Current Liabilities(Liability side)			
Other sundry creditors	Current Liabilities(Liability side)			
18. OVER DRAFTS	Current Liabilities(Liability side)	D	13	
Book debts	Current Liabilities(Liability side)			
Bridge loan	Current Liabilities(Liability side)			
Cash credit	Current Liabilities(Liability side)			
Demand loan	Current Liabilities(Liability side)			

Loans against hypothecation of bills discounting	Current Liabilities(Liability side)			
Over draft	Current Liabilities(Liability side)			
Packing credit	Current Liabilities(Liability side)			
Short term loans from bank	Current Liabilities(Liability side)			
Short term loans from other financial institutions	Current Liabilities(Liability side)			
Working capital loan	Current Liabilities(Liability side)			
19. OTHER CURRENT LIABILITIES	Current Liabilities(Liability side)	D	14	
Advance payments received for supplies	Current Liabilities(Liability side)			
Bills payable (including bill discounting)	Current Liabilities(Liability side)			
Bonus payable	Current Liabilities(Liability side)			
Credit balances of subsidiary companies	Current Liabilities(Liability side)			
Creditors for expenses / Finances	Current Liabilities(Liability side)			
Director's loan (short term)	Current Liabilities(Liability side)			
Earnest money deposit	Current Liabilities(Liability side)			
Employee expenses payable	Current Liabilities(Liability side)			
ESI payable	Current Liabilities(Liability side)			
Gratuity payable	Current Liabilities(Liability side)			
Income tax collected and used as working capital	Current Liabilities(Liability side)			
Interest accrued and due	Current Liabilities(Liability side)			
Outstanding expenses	Current Liabilities(Liability side)			
PF payable	Current Liabilities(Liability side)			
Property tax payable	Current Liabilities(Liability side)			
Provision for contingencies	Current Liabilities(Liability side)			

Provision for gratuity and others	Current Liabilities(Liability side)			
Provision for proposed dividend	Current Liabilities(Liability side)			
provision for taxation	Current Liabilities(Liability side)			
Salary payable	Current Liabilities(Liability side)			
Sales tax (if used as working capital)	Current Liabilities(Liability side)			
Sales tax payable	Current Liabilities(Liability side)			
Security Deposits(for less than one yr)	Current Liabilities(Liability side)			
Sundry creditors for other liabilities	Current Liabilities(Liability side)			
TDS payable	Current Liabilities(Liability side)			
Tender deposits	Current Liabilities(Liability side)			
Wages payable	Current Liabilities(Liability side)			
Others payable	Current Liabilities(Liability side)			
20. OUTSTANDING LOANS	Liabilty side	D	17	
Foreign currency long term loan	Liabilty side			
Loans / Advances from Directors (long term)	Liabilty side			
Loans / Advances from head office	Liabilty side			
Loans / Advances from subsidiaries	Secured Loan(Liability Side)			
Loans from partners / Proprietors	Liabilty side			
Non-convertible debentures	DEBENTURE(LIABILITIES SIDE)			
Redeemable debentures	DEBENTURE(LIABILITIES SIDE)			
Term loan from banks	Secured Loan(Liability Side)			
Term loan from financial institutions	Secured Loan(Liability Side)			
Unsecured loans	Liabilty side			
Share Capital	Share Capital(Liability Side)	Outside the purview of ASI		
Convertible Debenture	Debenture(Liability Side)			
Reserve & Surplus	Reserve 7 Surplus(Liability			

	Side)			
C. EMPLOYMENT				
21. WAGES&SALARY	P& L Account	E		
Cash award	P& L Account			
Compensatory allowance except Children Education Allowance	P& L Account			
Conveyance allowance	P& L Account			
CCA	P& L Account			
Dearness allowance	P& L Account			
Director's remuneration	P& L Account			
Good attendance bonus / incentives	P& L Account			
HRA paid	P& L Account			
Income tax paid for employees	P& L Account			
L. T. A.	P& L Account			
Lay off compensation	P& L Account			
Leave Encashment	P& L Account			
Leave with wages	P& L Account			
Notice pay	P& L Account			
Over time / Extra wages	P& L Account			
Paid holidays	P& L Account			
Partner's salary	P& L Account			
Production incentive	P& L Account			
Retaining allowance	P& L Account			
Salary paid	P& L Account			
Special pay	P& L Account			
Stipend	P& L Account			
Manufacturing wages paid	P& L Account			
22. BONUS	P& L Account			
Bonus paid	P& L Account			
Ex gratia paid	P& L Account			
Profit sharing	P& L Account			
Festival Bonus	P& L Account			
Year end bonus	P& L Account			
23. CONTRIBUTION TO PF	P& L Account			
Compensation for work injuries	P& L Account			
Contribution to superannuation	P& L Account			
DLIF	P& L Account			
EPF / CPF	P& L Account			
ESI	P& L Account			
Fund created for work injuries and occupational diseases (if legal)	P& L Account			
Gratuity	P& L Account			
Group insurance	P& L Account			

Lay off fund	P& L Account			
LIC group gratuity	P& L Account			
Old age benefits	P& L Account			
Pension fund	P& L Account			
Provident fund linked insurance	P& L Account			
Provident fund	P& L Account			
Retrenchment and lay off benefits	P& L Account			
VRS	P& L Account			
24. WELFARE MEASURES	P& L Account			
Bus hired to and fro duty	P& L Account			
Children education allowance	P& L Account			
Clothing and all other group benefits / uniform	P& L Account			
Community development (for workers)	P& L Account			
Co-operative stores	P& L Account			
Cost of canteen	P& L Account			
Cultural and recreational benefits	P& L Account			
Diwali expenses (as welfare to staff)	P& L Account			
Festival expenses	P& L Account			
Food and beverages and tobacco	P& L Account			
Hostel expenses	P& L Account			
L. T. C.	P& L Account			
Labour welfare fund	P& L Account			
Maternity and creches	P& L Account			
Medical expenses for workers / cost of medicine	P& L Account			
Picnic	P& L Account			
Sport / Recreation expenses	P& L Account			
Transport subsidy / Cost of transport	P& L Account			
Washing allowance	P& L Account			
Water purchased for drinking of the staff	P& L Account			
D. OTHER EXPENSES	P& L Account			
25. Repair & maintainence on construction	P& L Account	F	2(i)	
Building maintainence	P& L Account			
26. Repair & maintainence of other fixed assets	P& L Account	F	2(ii)	

Repair and maintenance of plant and machinery	P& L Account			
Generator repair and maintenance	P& L Account			
Repair and maintenance of pollution control equip.	P& L Account			
Vehicle repair and maintenance	P& L Account			
27. Operating Expenses	P& L Account	F	3	
Admn. Charges on PF / DLIF	P& L Account			
Boiler inspection fees	P& L Account			
Electrical inspection fees	P& L Account			
Factory license fees	P& L Account			
Inward freight / Inward transport charges	P& L Account			
Local rates	P& L Account			
Fee and taxation	P& L Account			
Membership fees	P& L Account			
Professional tax (firm)	P& L Account			
Property tax	P& L Account			
Purchase tax on raw materials	P& L Account			
Rates and taxes	P& L Account			
Road tax for vehicles	P& L Account			
Sales tax renewal fees	P& L Account			
Octroi / Entry tax	P& L Account			
Subscription to business association	P& L Account			
28. Non-Operating Expenses	P& L Account	F	4	
Accounting service charges	P& L Account			
Advertisement & publicity	P& L Account			
Ag-mark replica charges	P& L Account			
Annual general meeting expenses	P& L Account			
Audit fees (including tax audit)	P& L Account			
Bank charges	P& L Account			
Bank guarantee / Commission	P& L Account			
Board meeting expenses	P& L Account			
Books and periodicals	P& L Account			
Business promotion	P& L Account			
Car parking expenses	P& L Account			
Certification charges	P& L Account			
Conveyance charges	P& L Account			
Directors sitting fees	P& L Account			
E-mail	P& L Account			
Entertainment expenses	P& L Account			
Excise duty on stock of finished	P& L Account			

goods				
Filing fees	P& L Account			
Foreign tour expenses	P& L Account			
Gardening expenses	P& L Account			
General expenses	P& L Account			
Guest house expenses	P& L Account			
House keeping expenses	P& L Account			
Keyman insurance	P& L Account			
Liaison office expenses	P& L Account			
Legal charges / expenses	P& L Account			
Lodging and boarding expenses	P& L Account			
Magazines & periodicals	P& L Account			
Medical examination fees for recruitment of staff	P& L Account			
Miscellaneous expenses	P& L Account			
Mobile	P& L Account			
Office expenses	P& L Account			
Planning expenses	P& L Account			
Postage	P& L Account			
Printing and Stationary	P& L Account			
Professional Charges	P& L Account			
Purchase Agency Services	P& L Account			
Recruitment Expenses	P& L Account			
Research and Development Charges	P& L Account			
Revenue stamps	P& L Account			
Royalty on production	P& L Account			
Security charges / Expenses	P& L Account			
Technical knowhow and consultancy charges	P& L Account			
Tour expenses	P& L Account			
Testing charges	P& L Account			
Training & development	P& L Account			
Travelling expenses	P& L Account			
Telephone	P& L Account			
Telex charges	P& L Account			
Warehousing charges	P& L Account			
Weigh bridge charges	P& L Account			
29. Expenses Excluded from ASI	P& L Account	OUT SIDE THE PURVIEW OF ASI		
Adjustment relating to earlier years				
Agricultural expenses	P& L Account			
Bad Debt written off	P& L Account			
Charity	P& L Account			

Damages, loss by fire etc.	P& L Account			
Discard of obsolete machinery expenses	P& L Account			
Donations	P& L Account			
Expenses written off	P& L Account			
Expenditure relating to earlier years	P& L Account			
Fines	P& L Account			
Income tax consultancy charges	P& L Account			
Income tax paid	P& L Account			
Interest to partner on his capital	P& L Account			
Investment allowance	P& L Account			
Loss of stock due to fire	P& L Account			
Loss on sale of fixed asset	P& L Account			
Loss on sale of investment	P& L Account			
Penalty paid	P& L Account			
Preliminary expenses / Preliminary Expenses written off	P& L Account			
Provision for bad debt	P& L Account			
Puja expenses	P& L Account			
Shortage	P& L Account			
Share issue expenses	P& L Account			
Brokerage or commission on subscription or underwriting of shares of debentures	P& L Account			
Deferred revenue expenditure (share issue expenses, marketing expenses, technical know-how)	P& L Account			
Development Expenditure	P& L Account			
Debit balance of P&L Account	P& L Account			
Interest paid out of capital during construction.	P& L Account			
Other expenditure during construction period, not allocated.	P& L Account			
E. Other RECEIPTS	P& L Account	G	1	
30. Income from services	P& L Account			
Commission received	P& L Account			
Excise Duty draw back	P& L Account			
Export Subsidy	P& L Account			
Freight & packing charges recovered	P& L Account			

Job work income	P& L Account			
Labour charges received	P& L Account			
Processing charges received	P& L Account			
Profit on sale of entitlements	P& L Account			
Provision written back	P& L Account			
Royalty received	P& L Account			
Sale value of waste left by party for whom job done	P& L Account			
Technical consultancy charges received	P& L Account			
Unspent liability written back	P& L Account			
31. Receipt excluded from ASI	P& L Account	OUT SIDE THE PURVIEW OF ASI		
Agricultural income	P& L Account			
Customs Duty Draw back	P& L Account			
Dividend Income	P& L Account			
Gardening / Agriculture Income	P& L Account			
Insurance claim received for earlier period	P& L Account			
Interest on Fixed Deposit / long term loan	P& L Account			
Preliminary expenses written back	P& L Account			
Profit on sale of fixed asset	P& L Account			
Profit on sale of investment	P& L Account			
Provisions written back / withdrawn	P& L Account			
Refund of income tax	P& L Account			
Returns from investment	P& L Account			
Sales tax refund received not belonging to reference year	P& L Account			
F. RENT	P&L Account	F		
For P&M and other fixed assets	P&L Account		6	
For Buildings	P&L Account		8	
For land	P&L Account		9	
G. INPUT & OUTPUT				
32. Purchases	Man&Trad account(debit side)			
Raw Material	Man&Trad account(debit side)	H&I	1to 10	To use for calculation of consumption of raw material and to enter in block H and I.
Trading Goods	Man&Trad account(debit side)	F	11	

33. Consumable store	Man&Trad account(debit side)	H	21	In case fuel and spare parts are also included they shall be included in items 17 to 19 of Block H and item 2 (ii) of Block F respectively.
34. Carriage inwards	Man&Trad account(debit side)	F	3	
35.Power & Fuel	Man&Trad account(debit side)	H	16 to 20	
36. Manufacturing wages.	Man&Trad account(debit side)	E	1to 5	
37. Water charges	Man&Trad account(debit side)	H	21	Used for drinking purposes will be reported in Block-E, as power and raw material in Block H. item 1 to 10(basic item) and if used as consumable store then in block H, item 20
38. Sales less returns	Man&Trad account(credit side)	J	1 to 11	
39. Job work receipts	Man&Trad account(credit side)	G	1	
40. Raw materials	Man&Trad account(credit side)	D	1	
41. Semi finished goods	Man&Trad account(credit side)	D	5	
42. Finished goods	Man&Trad account(credit side)	D	6	
NOTE:				
Treatment of subsidy	Subsidy receivable during the accounting year alone will be considered for Block-J.			
Treatment of own Construction in Block G& J	Items produced and used by the factory and capitalised need be shown in Block-G. Item-4 in addition to Block E & H. If not capitalised the value is to be shown in Block-J along with sale value.			
Income from garden maintenance	If the garden is maintained in the factory for prompting aesthetic sense/improvement of environment and the expenses are charged to the factory. Income, if any out of such garden may be considered.			

Annexure-VII

Field Scrutiny Programme
ASI Schedule

srl. no.	Reference to Schedule			Details of Scrutiny
	block	item	col.	
1.	A	1	-	Check that DSL No. is correctly copied from the selected sample list.
2.	A	2	-	Check that PSL No. is correctly copied from the selected sample list.
3.	A	3	-	Check that entries for census unit-1 and sample unit -2
4.	A	4	-	Check that the Industry code is correctly copied from the selected units frmnic. The code must be given as per NIC2008.
5.	A	5	-	Check that the Industry code is correctly given as per highest contribution of output in Block J. The code must be given as per NIC2008.
6.	A	6	-	Check whether the industry code given in Item 5 matches with the description or not
7.	A	9	-	Check that entries for Rural Sample-1 and Urban sample-2. Valid sector code needs to be given in case of NR, NOP and Deletion cases too.
8.	A	11	-	Check no. of units (if joint return: no. of units > 1, otherwise = 1). For sample sector it must be = 1.
9.	A	12	-	Check that correct status code is recorded.
10.	A	General		Please ensure none of the item is left blank in this block. . In case of closed factory see that all relevant blocks other than consumption of raw materials of Block H and quantity manufactured of product /by-product of Block J are filled up. In case of NOP, Deletion and NR cases only Block A, B, K and L are filled up.
11.	B	1	-	Check that the Name of the factory is correctly written. In case of change in Name please mention below the old Unit name. Please ensure that the Village name ,District name and State name is correctly copied from sample list.
12.	B	2&3	-	Please mention proper code correctly from the list provide in the instruction.
13.	B	4	-	The ISO certificate must be of 14000 series. Please enquire with the factory personal if it is reported yes.
14.	B	6	-	The ASI reference year is the financial year. Please check no other period mentioned. If it is mentioned please mention the reason below after enquiring with the factory personnel.
15.	B	7	-	Check that no. of months of operation (item 9) is a positive no. if the factory is open and also ensure that no. of months of operation (item 9) coincides with the no.

				of months in which both manufacturing and non-manufacturing activities were carried out.
16.	B	10.	-	Check whether the details like Ph. No., e-mail address, Fax, Pin codes etc. are given or not.
17.	C	1	All column	In case of lease-in land please check that there is positive entry against item 9, of block F.
18	C	2	All Column	In case of no entry in this item please check that there is positive entry against item 8, of block F.
19.	C	8	All column	Please repeatedly check for subtotaling error.
20.	C	10	All column	Please repeatedly check for subtotaling error.
21.	C	General		Check whether the figures against the columns 3,7,8,11,12 & 13 are reported correctly from the balance sheet after clubbing the necessary items provided in the balance sheet into the items mentioned in the schedule.
22.	C	All Items	7,11,12,13	Please repeatedly check for subtotaling error.
23.	D	4,7,11,15	3,4	Please repeatedly check for subtotaling error.
24.	D	5	3,4	Please check that the difference of col 3 and 4 for these item is correctly reported in item 2 of Block G.
25.	D	6	3,4	Check that the entries reported in column number 3 & 4 against item number 6 of Block D i.e. opening and closing balance of finished goods are consistent with the entries reported in block J in column number 5 & 6.
26.	D	16	3,4	Please check whether Working capital derived properly (11-15 done correctly).
27.	D	General		Please check that there should not be any negative value in Col 3,4 for items 1 to 15 and 17.
28.	E(Part A)	3,5,9	All Column	Please repeatedly check for subtotaling error.
29.	E(Part A)	All Items	5	Please repeatedly check for subtotaling error.
30.	E(Part A)	All Items	5,7	Please check that figures in column 5 is always less than equal to figures in column 7. Entry in Col 7 should generally be around 12-24% higher than the entry in Col.5, otherwise remarks should be given.
31.	E(Part A)	All Items	6	Please check that the entries are properly taken from labour register maintained by the units.
32.	E(Part A)	All Items	7	Please check for entries made in column 7.It should not be left blank for positive entries in column 5.
33.	E(Part B)	10	8	Check if total bonus >20%total wage.If found then suitable remarks may be given.
34.	E(Part B)	13(i)	8	Please check that the entries made here is consistent with the entry made in item 7 of Block B.
35.	F	7	3	Please repeatedly check for subtotaling error.
36.	F	9	3	If positive entry is found then please check that whether it is for lease land or not. For lease land there must not be any entry in item 1 of block C.
37.	F	2	3	Check item 2 of the Block with the corresponding items of Block C. Normally the value reported here should not

				be greater than 30% of the value reported in Block C.
38.	G	5	3	Please check the difference is properly calculated and reported on col 3 of this item.
39.	G	12	3	Please check that total subsidies are reported for both output and input items together.
40.	G	8	3	Please repeatedly check for subtotaling error.
41.	H	1 to 10	3	Please check that the right code is given for each item from NPCMS, 2011.
42.	H	1 to 10	4	Please check that the unit of quantity is mentioned in the prescribed unit mentioned in NPCMS, 2011.
43.	H	1 to 10	7	Please check for the rate of the item thoroughly. Abnormal variation may be enquired and reported thereby.
44.	H	11	6	See that value figure for other basic items (item 11) is not more than 10% of the value of all basic materials.
45.	H	12,22,23	6	Please repeatedly check for subtotaling error.
46.	H	General		if additional sheet is required, please check that it is attached with the schedule while dispatching.
47.	I	1 to 5	3	Please check that the right code is given for each item from NPCMS, 2011.
48.	I	1 to 5	4	Please check that the unit of quantity is mentioned in the prescribed unit mentioned in NPCMS, 2011.
49.	I	1 to 5	7	Please check for the rate of the item thoroughly. Abnormal variation may be enquired and reported thereby.
50.	I	7	6	Please repeatedly check for subtotaling error.
51.	I	General		if additional sheet is required, please check that it is attached with the schedule while dispatching.
52.	J	1 to 10	3	Please check that the right code is given for each item from NPCMS,2011.
53.	J	1 to 10	4	Please check that the unit of quantity is mentioned in the prescribed unit mentioned in NPCMS,2011.
54.	J	1 to 10	12	Please check for the rate of the item thoroughly. Abnormal variation may be enquired and reported thereby.
55.	J	1 to 10	5,6,12,13	Please check the figures reported here must be consistent with the figure reported in item 6 of Block D.
56.	J	1 to 10	13	Ex-factory value of the product is to collected from the records of the factory. If not available then it should be calculated by multiplying col 12 and col 5 of each items and reported accordingly. Please check the figures accordingly.
57.	J	1 to 10	7,11	Please check for (DE/GS) >20%.If found then relevant entries is to be checked thoroughly.(DE: distributive expense,GS: gross sale)
58.	J	12	7,8,9,10,11,13	Please repeatedly check for subtotaling error.

59.	J	General		No negative value to be reported in Block J. Loss due to fluctuation of Foreign exchange is not to be reported here.
60.	J	General		No brand name is to reported for product and by-products.
61.	K	1 to7	3	Please check for yes-1 and no-2.
62.	L	1 to4	3	Please check for yes-1 and no-2.
63.	Scrutiny Part A	1,2	4,5	Please check whether the entires are correctly copied from Block H & I.
64.	Scrutiny Part A	3	-	Please check that percentage yield is calculated for the quantity of common units and reported here.
65.	Scrutiny Part A	4	-	Please check thoroughly all the entries madePlease check that the figures are calculated as per formula given against each items correctly.
66.	Scrutiny Part A	4	-	Please repeatedly check for subtotaling error. Please also check that figures in item no 9 (Gross value added (GVA)) and item 14(GVA (through Ex-factory Value) should be identical or difference is minimal.
67.	Scrutiny Part A	4	-	If (Output/Input)<0.5(through check of basic entries)

Annual Survey of Industries, 2010-11
Flow Chart for Tabulation Program

Volume – I (Table – 1 & 2)

Srl.	Description	Formula
1	No. of factories	$A11$
2	Factories in operation	$A11,\ for A12\#2$
3	Fixed Capital	$\sum_{i=1}^{9} Ci,13$ *For i#8*
4	Physical Working Capital	$\sum_{i=1}^{6} Di,4$ *For i#4*
5	Working Capital	$4 + D8,4 + D9,4 + D10,4 - (D12,4 + D13,4 + D14,4)$
6	Invested Capital	$3 + 4$
7	Gross Value of additions to fixed capital	$\sum_{i=1}^{9} Ci,5$ *For i#8*
8	Rent paid	$F6,3 + F8,3 + F9,3$
9	Outstanding Loan	$D17,4$
10	Interest paid	$F10,3$
11	Rent received	$G6,3 + G8,3 + G9,3$
12	Interest Received	$G11,3$
13	Gross Value of P&M	$C3,3 + C3,4 + C3,5 - C3,6$
14	Value of Products & By-products	$\sum_{i>0,i\#12} Ji,13 + G2,3 + G4,3$
15	Total Output	$14 + G1,3 + G3,3 + G11,3$
16	Fuels consumed	$H16,6 + H17,6 + H18,6 + H19,6 + H20,6$
17	Materials consumed	$\sum_{i=1}^{11} Hi,6 + \sum_{i>24} Hi,6 + H13,6 + H14,6 + H21,6 + \sum_{i>0,i\#7} Ii,6$
18	Total Input	$16 + 17 + F1,3 + F2(i),3 + F2(ii),3 + F3,3 + F4,3 + F5,3 + F11,3$
19	GVA	$15 - 18$
20	Depreciation	$\sum_{i=1}^{9} Ci,9$ *For i# 8*
21	NVA	$19 - 20$
22	Net Fixed Capital Formation (NFCF)	$\sum_{i=1}^{9} (Ci,13 - Ci,12 - Ci,4)$ *For i#8*
23	Gross Fixed Capital Formation (GFCF)	$22 + 20$
24	Addition in stock of:	
	(a) Materials, Fuels Etc.	$\sum_{i=1}^{3} (Di,4 - Di,3)$
	(b) Semi-Finished Goods	$(D5,4 - D5,3)$
	(c) Finished Goods	$(D6,4 - D6,3)$
	(d) Total	$(a) + (b) + (c)$
25	Gross Capital Formation	$23 + 24(d)$
26	Net income	$21 - (8 + 10)$
27	Profit	$26 - \sum_{i=1,i\#3,5}^{7} Ei,8 - E10,8 - E11,8 - E12,8$

Annual Survey of Industries, 2010-11
Flow Chart for Tabulation Program

Volume – I(Table – 3 & 4)

Srl.	Description	Formula
A	**Average no. of persons engaged**	$\sum_{i=1,i\#3,5}^{7} Ei,6$
1	Workers	$E1,6 + E2,6 + E4,6$
1.1	Directly employed	$E1,6 + E2,6$
1.1.1	Men	$E1,6$
1.1.2	Women	$E2,6$
1.2	Employed through Contractors	$E4,6$
2	***Employees other than worker***	$E6,6 + E7,6 + E8,6$
2.1	Supervisory & Managerial Staff	$E6,6$
2.2	Other employees	$E7,6$
3	Unpaid family members/proprietor etc.	$E8,6$
B	Man-days employed, Total	$\sum_{i=1,i\#3,5}^{7} Ei,5$
C	Wages & Salaries, Employer's Contribution	$1+2$ (As defined below)
1	Wages & Salaries including Bonus	$1.1+1.2$ (As defined below)
1.1	Wages & Salaries	$1.1.1+1.1.2$ (As defined below)
1.1.1	Workers	$E1,8 + E2,8 + E4,8$
1.1.2	Supervisory & Managerial Staff	$E6,8$
1.1.3	Other Employees	$E7,8$
1.2	Bonus to all Staff	$E10,8$
2	Employer's Contribution etc.	$E11,8 + E12,8$
Volume – I (Table – 5 & 6) Fuels Consumed		
1	Coal Consumed	H18, 6
2	Electricity Purchased	H16, 6
3	Petroleum Products	H17, 6
4	Gas Consumed	H19, 6
5	Other Fuels	H20, 6

Remarks:

a) Alphabets in italics under the 'Formula' column represent the block codes used in the schedule
b) Unless otherwise mentioned, the symbols are of the form <*Block Row, Column*>. For example $E8,7$ represents Row with serial number 8 and column number 7 of Block E.
c) 'No. of factories' in Volume I are calculated for A12 = 1, 2, 17, 18, 19, 20 where codes 17 to 20 indicate extracted data from the previous year.
d) 'Factories in operation' in Volume I are calculated for A12 = 1, 17, 18, 19, 20 where codes 17 to 20 indicate extracted data from the previous year.
e) All other parameters in volume I are calculated for A12< 7 or A12>= 17.
f) For calculation of closing values 'Addition due to revaluation' (Column 4 of Block C) has not been considered.
g) For calculating 'Gross Value of Plant & Machinery' in Volume I (Table 1&2) $C3,7$ has been used in place of $C3,3 + C3,4 + C3,5 - C3,6$ because of non-availability of information in the schedule.
h) For calculating 'Man-days employed, Total' in Volume I (Table 3&4), $E9,5$ has been used in place of $\sum_{i=1,i\#3,5}^{7} Ei,5$ because of non-availability of constituent items in the schedule

Annexure – IX

Concordance between new and old status of unit codes

New code structure for 'Status of Unit (survey code)				
Existing code structure		***New code structure***		***Treatment in calculating weights***
description	***code***	***description***	***code***	
Open	1	Open	1	Consider it as a surveyed case.
Closed	2	Closed (for < or = 3 yrs.)	2	Consider it as surveyed case only if all information available. Else, treat as casualty.
NOP	3	NOP (for < or = 3 yrs.)	3	Consider it as a surveyed case only if all information available. Else, treat as casualty.
Deleted	4	Deleted	4	1. Treatment of 'zero-case' for all parameters. 2. Retained in frame up to 3 yrs, but not taken for selection. List of such units will be sent to CIF through FOD for confirmation/ deletion permanently.
Non-response due to closure but **in existence** and owner/occupier is not traceable	5	Existing but non-response due to closure and owner/occupier is not traceable	5	Treat as casualty.
Non-response due to **non-existence** & owner not traceable	6	Non-response due to **non-existence** and owner not traceable *incl. Code-11 i.e. the case of units found **non-existent** for more than 3 years*.	6	Treatment of 'zero-case' for all parameters. Retained in frame up to 3 yrs, but not taken for selection. List of such units will be sent to CIF through FOD for confirmation/ deletion permanently.
Deleted due to any other reason	15	Non-response due to production not yet started or accounting year not closed during the year	7	Treatment of casualty.
Non-response due to relevant records are with court/Income tax department, etc	7	*Non-response due to other reasons [incl. codes 7, 8, 9 & 10: relevant records are with court/Income tax or recalcitrant/refuse to submit the return department, etc, or factory under prosecution in respect of earlier ASI]*	8	Treatment of casualty.

Non-response due to recalcitrant/refuse to submit the return	8			
Non-response due to factory under prosecution in respect of earlier ASI	9			
Non-response due to other reasons	10			
Deleted (found **non-existent** for more than 3 years)	11			
Deleted due to **de-registration**	12	Deleted due to any other reason (incl. codes 12 & 13: due to **de-registration** and **out of coverage** i.e. defence, oil storage, technical training Institute and hotel , etc)	9	Treatment of 'zero-case' for all parameters. Retained in frame up to 3 yrs, **but not taken for selection**. List of such units will be sent to CIF through FOD for confirmation/ deletion permanently.
Deleted due to **out of coverage** i.e. defence, oil storage, technical training Institute and hotel , etc	13			
Deleted due to **identical PSL No**.	14			Verification and confirmation by CSO (ISW). As such, there should not be any unit with code 14.
Note: 1. The unit existed in the given location and had engaged some employees during the reference period, but could not initiate production or did not produce anything during the reference period due to various reasons, and can take up production any moment once the problems are sorted out. These units, for the purpose of the survey, are considered as *closed units.* *2.* Units which existed in the given location, but did not engage any employee during the reference period, and also, did not initiate production or produce anything during the reference period are considered as *non-operative units* and termed as NOP cases, during the reference period.				

Annexure –X

Note on ISO 14000 Series

ISO 14000 family

The ISO 14000 family addresses "Environmental management".
This means what the organization does:

- To minimize harmful effects on the environment caused by its activities, and
- To achieve continual improvement of its environmental performance.

ISO 14000 essentials

The ISO 14000 family addresses various aspects of environmental management. The very first two standards, ISO 14001:2004 and ISO 14004:2004 deal with environmental management systems (EMS). ISO 14001:2004 provides the requirements for an EMS and ISO 14004:2004 gives general EMS guidelines.

The other standards and guidelines in the family address specific environmental aspects, including: labeling, performance evaluation, life cycle analysis, communication and auditing.

An ISO 14001:2004-based EMS

An EMS meeting the requirements of ISO 14001:2004 is a management tool enabling an organization of any size or type to:

- Identify and control the environmental impact of its activities, products or services, and to
- Improve its environmental performance continually, and to
- Implement a systematic approach to setting environmental objectives and targets, to achieving these and to demonstrating that they have been achieved.

How it works

ISO 14001:2004 does not specify levels of environmental performance. If it specified levels of environmental performance, they would have to be specific to each business activity and this would require a specific EMS standard for each business. That is not the intention.

ISO has many other standards dealing with specific environmental issues. The intention of ISO 14001:2004 is to provide a framework for a holistic, strategic approach to the organization's environmental policy, plans and actions.

ISO 14001:2004 gives the generic requirements for an environmental management system. The underlying philosophy is that whatever the organization's activity, the requirements of an effective EMS are the same.

This has the effect of establishing a common reference for communicating about environmental management issues between organizations and their customers, regulators, the public and other stakeholders.

Because ISO 14001:2004 does not lay down levels of environmental performance, the standard can to be implemented by a wide variety of organizations, whatever their current level of environmental maturity. However, a commitment to compliance with applicable environmental legislation and regulations is required, along with a commitment to continual improvement – for which the EMS provides the framework.

The EMS standards

ISO 14004:2004 provides guidelines on the elements of an environmental management system and its implementation, and discusses principal issues involved.

ISO 14001:2004 specifies the requirements for such an environmental management system. Fulfilling these requirements demands objective evidence which can be audited to demonstrate that the environmental management system is operating effectively in conformity to the standard.

What can be achieved

ISO 14001:2004 is a tool that can be used to meet internal objectives:

- provide assurance to management that it is in control of the organizational processes and activities having an impact on the environment
- assure employees that they are working for an environmentally responsible organization.

ISO 14001:2004 can also be used to meet external objectives:

- provide assurance on environmental issues to external stakeholders – such as customers, the community and regulatory agencies
- comply with environmental regulations
- support the organization's claims and communication about its own environmental policies, plans and actions
- provides a framework for demonstrating conformity via suppliers' declarations of conformity, assessment of conformity by an external stakeholder - such as a business client - and for certification of conformity by an independent certification body.

[Source: website of ISO: www.iso.org.]

Frequently Asked Questions (FAQ) in ASI and Clarifications

Q. While updating the frame for a given year, in case a unit is found registered and exists in the CIF list, but for some reason, the unit is not appearing in the frame for the corresponding year, whether the unit should be included in the frame for that year as and when detected?

Ans. Yes, provided the unit is found registered and exists in the CIF list.

Q. In case a unit of supplementary frame belongs to the sample sector and is selected for the survey and is found, during the survey, to be the 'joint unit' with some units of census sector and combined balance sheet is prepared, what treatment should be given?

Ans. A separate return for the sample unit is to be filled in for that particular year by apportioning the figures from combined balance sheets. While updating the frame for the following year, the code for 'joint units' should be given for the sample unit so that from next year onwards the unit is covered as a 'joint unit' and no apportionment is required for it.

Q. If same factory with two different registrations are included in the frame and one gets selected, what treatment should be given?

Ans. Selected factory will be surveyed. In case the two factories with two different registrations are physically the same, then the other one will be proposed for deletion at the time of updation of frame.

Q. In case two sample units exist with same frame-industry-code, same name and address but with two different PSL Nos., of which one is selected, what should be done?

Ans. In such cases, the selected unit may be identified with the help of Registration Number available with the CIF list.

Q. In case two units, say, X and Y are recorded as joint unit in the frame as per the Directorate of Industrial Safety and Health (DISH)/CIF, and located in the two ROs of FOD but within the same state, should there be two separate ASI returns filled in for these two units as the entire information is not available within a RO?

Ans. No, it should be treated as a case of joint return so long as they are located within a state, and only a single ASI return is to be filled in for these two units taken all information together.

Q. Can a unit belonging to the Census Sector be the joint unit with a unit of Sample Sector, and if yes, can there be a joint consolidated return for them taken together?

Ans. In no case a unit belonging of Census Sector will be the joint unit with a unit of Sample Sector. If such a situation arises, information pertaining to the Sample Sector unit needs to be apportioned and separate return should be filled in for each of them.

Q. In case two balance sheets exist in a unit – one according to the Company Act and the other according to the Income Tax Act, then which one is to be considered for ASI purpose?

Ans. The balance sheet prepared according to the Company Act will be considered for ASI purpose.

Q. If one factory is situated in Jaipur and its headquarter is situated in Kolkata and the information of the unit of Jaipur is available with headquarter, then what should be done?

Ans. If the headquarter is situated outside the state where factory(s) are located, then the entire information in respect of the factory(s) is to be segregated and recorded in the return. The headquarter will be treated as a separate unit and the information for it, if exists in the CIF list and selected, will be collected separately. In no case, the information for headquarter located in other state will be apportioned among the individual units.

Q. In case the balance sheet of a unit is prepared for 18-month period, then how to record the same in ASI schedule for the accounting year?

Ans. The information should be apportioned for 12 month period and reported accordingly. From ASI 2010-2011, in order to maintain uniformity, such apportioning will be done **by CSO (ISW) only**.

Q. If a factory has land/buildings in other state, whether it should be recorded in Block C of the factory?

Ans. If no economic activity is carried out in the land and building located in the other state, then it should be recorded in Block C as it is owned by the factory. In case any economic activity is carried out, it will be treated as a separate production unit and will not be considered in the return for the factory under consideration.

Q. A factory registered with the CIF as a sugar manufacturing unit, is having a captive electricity generating plant. The value of excess electricity generated and sold is more than any other product/by-product manufactured by the factory. Should its reported industry (NIC) code be changed to that of electricity generation as per the maximum value of product criterion?

Ans. For the given reference year, if the electricity generated and sold is, incidentally, more than any other product/by-product manufactured by the factory, then the reported industry of the factory will not be changed to that of electricity factory. The value of electricity generated and sold by the unit should be recorded in Item 3, Block G, i.e., 'value of electricity generated and sold'. But, if the unit is registered as an electricity generating unit in the CIF but not in CEA, or the unit continues to generate and sale electricity over years, which is significantly more than any other product/by-product manufactured by the factory, then the reported industry of the factory will be changed to that of electricity factory and the value of electricity generated and sold by the unit will be recorded in Block J.

Q. For estimating the total fixed assets in the factory sector the ownership-approach (including the owner-like possession like long-term lease) is followed in ASI, i.e., all assets owned by the factory are to be considered. What should be the treatment for recording the fixed assets leased-in/rented-in in Block C?

Ans. In the case of an operational lease, the ownership lies with the lessor and hence such leased-in fixed assets are not to be considered in Block C. However, in the case of a financial lease, the ownership lies with lessee and in such case, the same is to be recorded in Block C.

Operating leasing *is a productive activity that involves renting fixed assets for terms less than the expected service lives of the assets. It is a form of production in which the lessor provides a service to the lessee in exchange for the lease payments.*

Financial leasing *is an arrangement for financing acquisitions of fixed assets. It is a contract between a lessor and a lessee whereby the lessor owns a fixed asset and puts it at the disposal of the lessee, and the lessee contracts to pay rentals that permit the lessor to recover all or almost all of its costs, including interest.*

Q. If a fixed asset is completely rented out for the entire accounting year, should it be considered in Block-C ?

Ans. All fixed assets owned by the factory, irrespective of whether it has been completely rented out or not for the part of/entire accounting year, is to be accounted in Block C. The rent received for it, however, should be taken in Block G.

Q. What should be the treatment of leasehold land – should it be recorded in Block C or in Block F?

Ans. The long-term lease hold land (perpetual lease), like owned land, should be included and the value of lease amount should be recorded in Block C. On the other hand, the short-term lease hold land will not be considered in Block C, and only the rent, if paid during the reference period, should be recorded in Block F.

Q. Will the depreciation be considered for lease-in land?

Ans. Land is not subject to depreciation. It may only be subject to depletion such as mines and timber land. Long term lease hold land for a period of 30 years or more is treated as, for all practical purposes, owned land because of its owner like possession. Therefore, the leased amount for long term lease hold land, whether partly or fully paid during the accounting year or not, is to be considered and shown as the value of land in Block C.

Q. What should be the treatment of residential flat or building in case of a partnership or proprietary concerns?

Ans. In case of partnership or proprietary concerns, residential flat or building meant exclusively for residence of owner/proprietor who is not an employee of the factory, will not be considered as a business asset and hence the same should be excluded from ASI. However, if the owner/proprietor is an employee of the factory, or the same residential flat or building is also used for production purpose or for the residential/welfare purposes of other employees of the factory too, it is to be recorded against 'buildings' in Block C.

Q. In most cases, the electric installation charges paid includes the charges for the electrical fittings that are of a longer life of more than 1 year. What treatment should be given?

Ans. The value of electrical fittings of more than one year life should be apportioned and recorded against 'other fixed assets' in Block C, and remaining part of the values should be recorded in Block F.

Q. Where should Fire Extinguisher Vehicle be recorded in Block C?

Ans. Fire Extinguisher Vehicle should be recorded against 'other fixed assets' in Block C and not under 'transport equipment'.

Q. If a company calculates depreciation as per Company Act and also, calculates as per Income Tax Act for submitting Tax-return, which figure is to be taken for ASI purpose.

Ans. Depreciation calculated as per the provision of Company Act is to be considered for ASI purpose.

Q. If depreciation is not shown by the units, whether to charge depreciation or not?

Ans. **Yes**. In case the factory is following a system of calculating the depreciation, but for certain reasons the provision has not been made for a period of time, the estimated value of depreciation for the accounting year is to be made as per the method followed by the factory. On the other hand, if depreciation figures for preceding year(s) are reported along with the depreciation provided during the year, depreciation provided during the year should be apportioned and same may be reported in Column 9 of Block C. If there is no system of calculating the depreciation by the factory and the depreciation has not been allowed for items of fixed assets, the same may be estimated on the basis of (a) total cost including the price of purchase or construction of the asset in question and the cost of installation and (b) an estimate of its working life in years. Then (a)/(b) will give the annual rate of depreciation in such a case. The value of a fixed asset that has completed its theoretical life should be recorded as Re.1/- . [Please see para 3.3.12 page 24-25].

Q. A windmill, not separately registered with CIF and situated at a different place (say, in a village in or outside the state), generates and sells electricity to the State Electricity Board (SEB) or other units. The factory, which owns this windmill, gets electricity from SEB or from the other units against the sale value of electricity. In such a case, can the windmill be treated as a fixed asset of the factory? How the electricity sold will be accounted in the schedule?

Ans. If the windmill is not registered with CIF as well as Central Electricity Authority (CEA), then it should be treated as the captive plant and integral part of the factory and will be recorded in Block C. The sale value of electricity will be recorded against Item 3 of Block G (i.e., value of electricity generated and sold).

Q. What should be the treatment given to the current asset if the same is clubbed with previous year.

Ans. In the cases where current asset is clubbed with previous year, the same needs to be segregated after thorough probing, and the actual current asset obtained only for the reference year is to be recorded.

Q. In the case of **partially completed** 'job work' done by the unit for which labour cost has been incurred is sometimes shown as 'semi-finished good' in balance sheet. Should the labour cost for partially completed 'job work' done by the unit be treated as semi-finished goods and recorded against that item?

Ans. If the expenditure is actually incurred (paid), then it should be taken in Block F. If it is payable (not yet paid) it should be taken in Block D as 'other current liability'. In no case it should be recorded as 'semi-finished goods'.

Q. Where should the stock of 'trading goods' be recorded?

Ans. Stock of 'trading goods' should be recorded against the item 'raw materials & components and packing materials' in Block D.

Q. Where should the raw material in transit be recorded – in item 1 of Block D or in item 10 (other current assets) of Block D?

Ans. In case the payment has been made, it should be recorded in item 1 of Block D, i.e., against 'raw materials & components and packing materials'. But if the payment has not been made, then it should not be considered at all.

Q. A negative entry is found in Current Asset figures from the balance sheet. What will be the treatment?

Ans. The entries for current assets cannot be negative. Therefore, the amount shown with negative value in current asset must be ascertained and if confirmed, it may be entered as positive value against 'other current liability'.

Q. In the balance sheet of some of the units, the doubtful debts are generally subtracted from the 'current assets', whereas, as per ASI instructions, it should come under 'current asset' and only written off bad debt will not be considered. Whether doubtful debts are to be considered in 'current asset'?

Ans. All debts, unless they are written off as bad debt, will be considered in 'current asset'.

Q. What should be the treatment of Fixed Deposit in ASI – should it be treated as current asset or should it be excluded from ASI?

Ans. Fixed deposit of any nature will be included under current assets in Block D, irrespective of their tenure. This is a deviation from the earlier practice.

Q. Will the debenture be considered as Outstanding Loan?

Ans. The non-convertible and redeemable debentures will be considered as outstanding loan, but convertible debentures will be kept outside the purview of ASI.

Q. In Balance sheet of the factory, sometimes the short-term and long-term loans are clubbed together. What treatment should be given in such cases?

Ans. While the short-term (with tenure of less than a year) loan is within the purview of working capital, long-term loan is, on the other hand, kept outside the purview of working capital in Block D. Therefore, utmost care should be taken to bifurcate the short-term and long-term loans and report accordingly. However, an item (item 17: outstanding loans) has been kept in Block D to record all long-term loans separately.

Q. In some cases, the 'mandays' worked for certain level of employees (e.g., Managing Director, etc.) are not available directly. What should be done in such cases?

Ans. If the information is not directly available, probing should be made and the leave record of the employee may be taken into consideration for indirectly deriving the figures. In case no record is available, working days may be considered for assessing the 'mandays' worked.

Q. If a salesman employed by a unit is stationed in a different place, but getting the salary from the unit producing the medicines. Whether he should be considered as 'other employees' in Block E, or as per the usual practice followed in the balance sheet of many units, his salary should be treated as distributive expense and recorded in Block J?

Ans. He should be considered as 'other employees' in Block E, even if he is stationed in a different place, and his salary should be recorded against 'wages/salaries' under Column 8, Block E.

Q. If the contractual worker that existed during the reference period (accounting period), is not found at the point of survey, then how to get the figure of number of contractual worker?

Ans. Labour register and other documents maintained for the accounting period may be consulted and if necessary, probing is to be made in detail to get the exact number of workers for obtaining the information.

Q. In some highly automated manufacturing factory, there are only supervisors working in the factory floor. Should they be treated as worker or supervisor?

Ans. If the person is directly engaged in production process, he/she should be treated as worker irrespective of his/her designation.

Q. In the case of some Multi National Companies, the salary of some of its employees is not available with the local unit (selected for survey), but is available with the head office, situated at a different state. What should be done in such cases?

Ans. The information pertaining to salary is to be enquired from the management and if necessary, from the head office. Failing which, the concerned RO has to take help of the RO in which the head office is located to ascertain such information.

Q. What should be the treatment of Fringe Benefit Tax (FBT)?

Ans. The treatment of FBT will be similar to that of 'income tax'. If it is paid by the employee, it should be outside the purview of ASI schedule. However, in case it is paid by the employer, it should be treated as a component of 'wages and salary' and recorded in Block E.

Q. Where should the 'labour welfare fund' be recorded?

Ans. The expenditure incurred for 'labour welfare fund' by the unit will be recorded against Item 11 of Block E (contribution to provident and other fund).

Q. Where should the 'washing allowance' be recorded?

Ans. All allowances given to the employees will generally be considered against 'Wages and salaries' in Block E.

Q. If a factory provides uniform to its employees, then where it should be recorded?

Ans. The uniform provided by the employer to its employees should, generally, be considered as 'non-operating expenses' and recorded in Item 4 of Block F. But, in certain cases, when certain kind of uniform is required for carrying out a specific activity/operation and is provided to those employees who are associated with such activity/operation, then expenditure made for such uniform will be considered as 'operating expenses' and recorded in Item 3 of Block F.

Q. In some units, there is a concept like 'key man insurance', which is paid to a category of employees. Where should it be recorded?

Ans. It should be treated as 'non-operating expenses' and recorded in Item 4 of Block F.

Q. Whether the subscription paid to Business Associations be considered as operating or non-operating expenses?

Ans. If such subscription is mandatory for operation of the unit, it should be treated as operating expenses, and if the same is optional, it should be treated as non-operating expenses.

Q. What treatment should be given in case the purchase tax/inward freight is included in the cost of the raw material in the factory record?

Ans. If the purchase tax/inward freight is separately available, it will be recorded against operating expenses in Block F. Otherwise, it will be included in the cost of raw material and reported in Block H.

Q. Should the penalty paid for late submission of License fee be considered in ASI purpose?

Ans. Penalty (fines) should not be considered for ASI purpose. Exclusion of this item may affect the profit of the unit but not the GVA calculated for the same.

Q. Where should 'filing fees' be recorded?

Ans. Filing fees should be recorded in 'non-operating expenses' in Block F.

Q. If a factory sells part of its electricity generated by its captive power plant to the Electricity Board/other units and consumes the remaining part, then where the value of electricity sold and the value of consumption will be recorded?

Ans. The value of the electricity sold by the factory should be recorded in Block G. Quantity of electricity own generated should be recorded in Block H (item 15).

Q. Where should 'import license fee' be recorded?

Ans. It should be considered as 'operating expenses' and recorded in Block F. But, if a part of the raw material has been procured under the 'import license fee' and for the rest of the quantity, the right of import has been sold at a higher price, then the difference will be recorded against 'income from services (industrial/non-industrial) including work done for others on materials supplied by them' in Block G.

Q. If a factory generates electricity from water, whether water is to be considered as a basic input?

Ans. If electricity is generated from the purchased water then the same is to be considered as a basic input, and the quantity as well as value of water purchased will be recorded in Block H. However, if the water is taken from natural source without incurring any cost, then it should not be considered as a basic input, as it has got no economic significance as such.

Q. If an item is purchased by a Factory A from Factory B that has imported and sold the same to Factory A directly without making any change or transformation of it, then where should this item be recorded in Factory A?

Ans. If an item is purchased by a Factory A from Factory B that has imported and sold the same to Factory A directly without making any change or transformation of it, then the said item will be treated as an imported item in Factory A and will be recorded in Block I. However, if the imported item in Factory B has undergone changes/transformation, then the same should be recorded in Block H of Factory A.

Q. If 'consumable stores' are imported, should they be recorded in Block H or in Block I?

Ans. All imported goods irrespective of whether they are imported directly by the unit or not, should be recorded in Block I. Moreover, any imported item, irrespective of whether it is a basic item for manufacturing or not, should be recorded in Block I. Hence 'consumable stores' or 'packing items', if imported, should be recorded in Block I and not in Block H.

Q. Whether export insurance charges are to be treated as distributive expenses or as an insurance charge?

Ans. Export Insurance charges, if paid, should be treated as a part of distributive expenses and be recorded in Block J, and not as insurance charge covered in Block F.

Q. In many cases, the subsidy claimed for the previous Accounting Years (AY) is received in the current year after a long gap, and in the BOA the same is recorded as and when it is received irrespective of the fact whether the entire amount of subsidy received actually pertains to that current AY or not. For example, in many cases the fertiliser subsidy is claimed in current year, but received after one year. What should be the treatment?

Ans. The amount of subsidy that relates only to the reference year is to be apportioned and recorded. If the subsidy has been claimed for the current (reference) year but not yet received, then the expected value of the subsidy to be received for the current reference year should be recorded.

Q. Where should insurance claim, if received, be shown?

Ans. Insurance claim received is not to be considered in ASI. In recording the product/by-product in Block J, the entire products manufactured by the unit are to be included irrespective of whether they are lost by theft or damaged or destroyed by fire. However, such exclusion may appear in the Books of Accounts as it affects the profit calculation.

Q. In the case of some products manufactured and directly exported by the units, some export incentives are received by the producing units. Whether the export incentive, if received, for the products manufactured and exported during the reference year by a unit be considered?

Ans. The export incentives received will be treated similar to that of subsidy, and will be considered in recording the Gross Sale Value in Block J.

गोपनीय CONFIDENTIAL

भारत सरकार
सांख्यिकी एवं कार्यक्रम कार्यान्वयन मंत्रालय
सांख्यिकी संग्रहण 2008 अधिनियम तथा नियम 2011 के अन्तर्गत विवरणी
वार्षिक उद्योग सर्वेक्षण 2011-2012 (भाग- I)
(विवरणी भरने के पूर्व कृपया अनुदेश पढे.)

Government of India
Ministry of Statistics & Programme Implementation
Return under Collection of Statistics Act, 2008 and rules framed there under in 2011
Annual Survey of Industries 2011-2012 (Part-I)
(Please read the instructions before filling the return)

खण्ड क : पहचान विवरण (सरकारी प्रयोग हेतु) Block A: Identification particulars (For official use)

1	अनुसूची प्रेषण संख्या Schedule Despatch (DSL) No.	
2	स्थायी क्रम संख्या PSL . No.	
3	योजना संकेतांक (गणना -1, प्रतिदर्श -2) Scheme code (Census-1, Sample-2)	
4	ढांचे के अनुसार उद्योग कोड (रा०उ०वर्गी०- 08 का 4 अंकीय स्तर कोड) Ind. Code as per Frame(4 - digit level of NIC - 08)	
5	विवरणी के अनुसार उद्योग कोड (रा०उ०वर्गी०-08 का 5 अंकीय स्तर कोड) Ind. Code as per Return (5 - digit level of NIC - 08)	
6	उद्योग का विवरण Description of Industry	
7	राज्य कोड State Code	
8	जिला कोड District Code	
9	सैक्टर (ग्रामीण -1,नगरीय - 2) Sector (Rural - 1,Urban - 2)	
10	क्षे०का०/उप क्षे०का० कोड RO/SRO code	
11	इकाइयों की संख्या No. of Units	
12	इकाई की स्थिति (कोड) Status of Unit (Code)	

खण्ड ख : इकाई विवरण (मालिकों द्वारा भरे जाने हेतु) Block B: Particulars of the factory (To be filled by owner of the factory)

1	औद्योगिक उपक्रम का नाम एंव पता Name & address of the Industrial undertaking:	1.1 ग्राम / नगर Vill/Town:	
		1.2 जिला नाम District name:	
		1.3 राज्य नाम State name:	
		1.4 पिन कोड PIN Code :	
2	संगठन का प्रकार (कोड) Type of organization (code)		
3	स्वामित्व का प्रकार (कोड) Type of ownership (code)		
4	क्या इकाई ISO 14000 के अंतर्गत प्रमाणन रखती है (हॉ -1 नही-2) Whether the unit has ISO Certification, 14000 Series (yes-1, no-2)		
5	आरम्भिक उत्पादन वर्ष Year of initial production		
6	लेखा वर्ष (….. से…) Accounting Year (……..to…….)	to	
7	कार्य के माहों की संख्या Number of months of operation		
8	क्या आपका यूनिट कम्प्यूटरीकृत लेखा -जोखा रखता है(हॉ - 1, नही - 2) Does your unit have computerised accounting system(Yes-1, No-2)		
9	क्या आपका यूनिट ए.एस.आई.आंक़डे कम्प्यूटर मीडिया पर दे सकता है (हॉ - 1 नही - 2) Can your unit supply ASI data in Computer media (Yes - 1, No - 2)		
10	सम्पर्क किये गये व्यक्ति का **विवरण** Detail of contact person	i नाम एंव पद Name & designation:	
		ii टेलीफोन (एस.टी.डी. कोड सहित) Tele(with STD Code)	
		iii फैक्स न० FAX No.	
		iv ई मेल E-Mail	

घोषणा DECLARATION

मै एतद द्वारा घोषणा करता हूं कि मेरी जानकारी तथा विश्वास के अनुसार इस विवरणी में दी गई जानकारी सही तथा पूर्ण है ।
I hereby declare that information furnished in this return is correct and complete to the best of my knowledge and belief.
दिनांक Date :
स्थान Place :

(स्वामी के हस्ताक्षर मोहर सहित / Name and Signature of owner with stamp**)**

खण्ड-ग : स्थायी परिसम्पत्तियां डी.एस.एल संख्या./पी.एस.एल संख्या

Block - C: FIXED ASSETS. **DSL No./PSL No**……

क्र० सं० Sl. No.	परिसम्पत्तियों के प्रकार Type of Assets	सकल मूल्य (रु०) Gross value(Rs.)					मूल्य ह्रास (रु०) Depreciation(Rs.)				निवल मूल्य (रु०) Net value (Rs.)	
		को आरंभिक Opening as on …….	वर्ष के दौरान अभिवृद्धियां Addition during the year		वर्ष के दौरान कटौती तथा सामजस्य Deduction & adj. during the year	को अन्तिम (3 + 4 + 5 - 6) Closing as on ……. (3 + 4 + 5 - 6)	वर्ष के आरम्भ तक Upto year beginning	वर्ष के दौरान उपलब्ध कराया गया Provided during the year	वर्ष के दौरान बेचे/कटौती का सामजस्य Adjustment for sold/ discarded during the year	वर्ष समाप्ति पर (8 + 9 - 10) Upto year end (8 + 9 - 10)	को आरम्भिक (3 - 8) Opening as on……. (3 - 8)	को अंतिम (7 - 11) Closing as on…… (7 - 11)
			पुनर्मूल्यन के कारण Due to revalu-ation	वास्तविक अभिवृद्धियां Actual additions								
1	2	3	4	5	6	7	8	9	10	11	12	13
1.	भूमि Land											
2.	भवन Building											
3.	सयंत्र तथा मशीनरी Plant & Machinery											
4.	परिवहन उपस्कर Transport equipment											
5.	कम्प्यूटर उपस्कर सॉफ्टवेयर सहित Computer equip. inc. software											
6.	प्रदुषण नियत्रण उपस्कर Pollution control equip.											
7.	अन्य Others											
8.	**उप-योग (2 से 7) Sub-total (2 to 7)**											
9.	पूंजीग़त प्रगति में Capital work in progress											
10.	**योग (1+ 8 + 9) Total (1+ 8 + 9)**											

खण्ड **घः कार्यशील पूंजी तथा ऋण** **डी.एस.एल संख्या./पी.एस.एल संख्या**

Block D: WORKING CAPITAL AND LOANS **DSL No./ PSL NO……**

क्र०सं० Sl.No	मदे Items	वर्ष के आरंभ में (रु०) Opening (Rs.)	वर्ष के अन्त में (रु०) Closing(Rs.)
1	2	3	4
1	कच्चा माल,संघटक तथा पैकिंग सामग्री Raw Materials & Components and Packing material		
2	ईधन तथा लुब्रीकेन्टस Fuels & Lubricants		
3	कलपुर्जे भंडार तथा अन्य Spares, Stores and others		
4	**उप-योग (1 से 3) Sub-total (1 to 3)**		
5	अर्द्ध तैयार वस्तुएं / कार्य प्रगति पर Semi-finished goods/work in progress		
6	तैयार वस्तुएं Finished goods		
7	**कुल माल (4 से 6) Total inventory (4 to 6)**		
8	अपने पास नकद तथा बैंक में Cash in Hand & at Bank		
9	विविध देनदार Sundry Debtors		
10	अन्य चालू परिसम्पत्तियां Other current assets		
11	**कुल चालू परिसम्पत्तियां (7 से 10) Total current assets (7 to 10)**		
12	विविध लेनदार Sundry creditors		
13	बैंक तथा अन्य वित्तीय संस्थाओं से ओवरड्राफ्ट, नकदी उधार तथा अन्य अल्प कालिक ऋण Over draft, cash credit, other short Term loan from banks &other financial institutions		
14	अन्य चालू जिम्मेदारियां Other current liabilities		
15	**कुल चालू जिम्मेदारियां (12 से 14) Total current liabilities (12 to 14)**		
16	**कार्यशील पूंजी (11 - 15)* Working Capital (11 - 15)***		
17	बकाया ऋण (ब्याजरहित लेकिन जमा सहित)। Outstanding loans(excluding interest but including deposits)**		

* वर्ष के आंरभिक एंव अन्तिम मूल्यों में ऋणात्मक मूल्य या असामान्य अन्तर हो तो खण्ड के नीचे टिप्पणी दीजिए ।
Give reasons in the footnote for negative values and abnormal variation in opening and closing values.

** अगर बकाया ऋण में ब्याज शामिल है तो पद टिप्पणी दी जाए ।
If outstanding loans include interest, a footnote may be given.

खण्ड च : रोजगार तथा श्रम लागत Block **E: EMPLOYMENT AND LABOUR COST** **डी.एस.एल संख्या./पी.एस.एल संख्या DSL No./PSL No**……..

क्र० सं० Sl. No	कर्मचारी की श्रेणी Category of staff	श्रम दिवस जिनमें कार्य किया गया Mandays worked			काम करने वाले व्यकतियो की औसत संख्या Average Number of persons worked	श्रम दिनो के भुगतान की संख्या No. of Mandays paid for	मजदूरी / वेतन (रु० में) Wages/salaries (in Rs.)
		विनिर्माण Manufacturing	गैर -विनिर्माण Non Manufact-uring	कुल Total			
1	2	3	4	5	6	7	8
भाग अ: श्रेणीवार विवरण Part A: Details for each category of staff							
1	सीधे नियुक्त् पुरुष कामगार Male Workers Employed directly						
2	सीधे नियुक्त स्त्री कामगार Female Workers Employed directly						
3	**उप-योग (1+ 2) Sub-total (1+ 2)**						
4	ठेकेदारों के माध्यम से नियुक्त कामगार Workers employed through contractors						
5	**कुल कामगार (3 + 4) Total Workers (3 + 4)**						
6	पर्यवेक्षकीय तथा प्रबन्धकीय कर्मचारी Supervisory & Managerial staff						
7	अन्य कर्मचारी Other employees						
8	गैर वेतन शुदा परिवार के सदस्य/स्वामी/सहकारी सदस्य Unpaid family members/proprietor/ Coop. members						
9	**कुल कर्मचारी (5+ 6+ 7+ 8) Total employees (5+ 6+ 7+ 8)**						
भाग ब: सभी श्रेणीयों का संयुक्त विवरण Part B: Some details for all categories of staff combined							
10	बोनस (रु० में) Bonus (in Rs.)						
11	भविष्य निधि तथा अन्य निधियों में अंशदान (रु० में) Contribution to Provident fund and other funds (in Rs.)						
12	कामगारों तथा कर्मचारी कल्याण पर व्यय (रु० में) Workmen & staff welfare expenses (in Rs.)						
13	कार्य दिवसों की संख्या Number of working days	i. विनिर्माण दिवस Manufacturing days					
		ii. गैर -विनिर्माण दिवस Non-manufacturing days					
		iii. योग (i + ii) Total (i + ii)					
14	**उत्पाद की कुल लागत (रु० में) Total cost of Production (in Rs.)** **खण्ड च स्तम्भ 8 का मद 9, 10, 11 तथा 12 की प्रविष्टियां (+) खण्ड छ स्तम्भ 3 का मद 7, 8, 9 तथा 10 की प्रविष्टियां (+) खण्ड झ स्तम्भ 6 का मद 23 की प्रविष्टियां (+) खण्ड-ट स्तम्भ 6 का मद 7 की प्रविष्टियां . Entry in Col. 8 of item 9, 10, 11 & 12 of Bl. E (+) entry in Col. 3 of item 7, 8, 9& 10 of BL. F (+) entry in Col.6 of item 23 of Bl. H (+) entry in Col 6 of item 7 of Bl. I.**						

डी.एस.एल संख्या./पी.एस.एल संख्या DSL No./ PSL NO……..

खण्ड छ : अन्य व्यय Block F: OTHER EXPENSES

क्र०सं० Sl.No.	मदें Items	व्यय (रु० मे) Expenditure (in Rs.)
1	2	3
1	औद्योगिक इकाई द्वारा आपूर्ति की गयी सामग्रियों पर अन्यों के द्वारा किया गया कार्य Work done by others on materials supplied by the industrial undertaking	
2	मरम्मत तथा रखरखाव Repair & Maintenance of	
	(i) भवन तथा अन्य निर्माण Building and other construction	
	ii) अन्य स्थायी परिसम्पतियां Other Fixed Assets	
3	संकार्यगत व्यय Operating Expenses	
4	असंकार्यगत व्यय (बीमा प्रभार छोड़कर)Non-operating expenses (excluding insurance charges)	
5	बीमा प्रभार Insurance Charges	
6	संयंत्र तथा मशीनरी एंव अन्य स्थिर परिसम्पत्तियों के लिये दिया गया किराया Rent paid for P&M and other fixed assets	
7	**कुल व्यय (1 से 6) Total Expenses (1 to 6)**	
8	भवन के लिये दिया गया किराया Rent paid for buildings	
9	पट्टे पर ली गई जमीन के लिये चुकाया गया किराया या खनिजों , खननों तथा समान परिसम्पत्तियों पर दी गयी रॉयल्टियां Rent paid for land on lease or royalties on mines, quarries and similar assets	
10	चुकाया गया ब्याज Interest paid	
11	जिस रुप में खरीदी गयी उसी रुप में बेची गयी वस्तुओं का क्रय मूल्य Purchase value of goods sold in the same condition as purchased	

खण्ड ज : अन्य निर्गत / प्राप्तियां Block G: OTHER OUTPUT/RECEIPTS

क्र०सं० Sl.No.	मदें Items	प्राप्तियां (रु० में) Receipts (in Rs.)
1	2	3
1	सेवाओं से प्राप्त आय (दूसरों के द्वारा प्रदान माल पर किये गये कार्य सहित औद्योगिक/गैर औद्योगिक आय तथा दूसरों के द्वारा छोड़ गये अपशिष्ट से प्राप्त आय) Income from services (industrial/ non industrial including work done for others on materials supplied by them and sale value of the waste left by the party)	
2	अर्द्धनिर्मित वस्तुओं के स्टाक में अन्तर (खण्ड घ में मद 5 के स्तम्भ (4) में से घटाव स्तम्भ (3) Variation in stock of semi-finished goods (Col.(4) minus Col.(3) against item 5 in Bl.D)	
3	उत्पादित तथा बेची गई बिजली का मूल्य Value of electricity generated and sold.	
4	स्व निर्माण का मूल्य Value of own construction	
5	जिस रुप में खरीदी गयी उसी रुप में बेची गयी वस्तुओं का निबल अधिशेष (खण्ड **ज** के मद 11 में से खण्ड **छ** के मद 11 को घटाओं) Net balance of goods sold in the same condition as purchased (Item 11 of Bl. G minus item 11 of Bl. F)	
6	संयंत्र तथा मशीनरी एंव अन्य स्थिर परिसम्पत्तियों के लिये लिया गया किराया Rent received for P & M and other fixed assets	
7	**कुल प्राप्तियां(1 से 6) Total receipts (1 to 6)**	
8	भवन के लिये लिया गया किराया Rent received for buildings	
9	पट्टे पर दी गई जमीन के लिये लिया गया किराया या खनिजों, खननों तथा समान परिसम्पत्तियों पर ली गयी रॉयल्टिया, Rent received for land on lease or royalties on mines, quarries and similar assets	
10	प्राप्त किया गया ब्याज Interest received	
11	जिस रुप में खरीदी गयी उसी रुप में बेची गयी वस्तुओं का बिक्री मूल्य Sale value of goods sold in the same condition as purchased	
12	कुल सहायिकी Total subsidies	

डी.एस.एलसंख्या./पी.एस.एलसंख्या DSL No./ PSL NO……..

खण्ड झ : लागत **मदें - उपभुक्त देशी वस्तुएं** (आवश्यकता पड़ने पर अतिरिक्त पेपर पर मद 25 से आगे के मद दर्शायें)

Block H: Indigenous input items consumed (if needed, additional sheet may be used for recording input items with serial nos. starting from 25)

क्र० सं० Sl. No	मद विवरण Item description	मद कोड Item code (NPC-MS)	मात्रा की इकाई Unit of quantity	उपभुक्त मात्रा Quantity consumed	क्रय मूल्य (रु० में) Purchase value (in Rs.)	प्रति इकाई दर (रु० में) Rate per Unit (in Rs)
1	2	3	4	5	6	7
	प्रमुख दस मूल मदें (देशी) **Major Ten Basic items(indigenous)**					
1.						
2.						
3.						
4.						
5.						
6.						
7.						
8.						
9.						
10.						
11.	अन्य मूल मदें (देशी) Other basic items (indigenous)*	9920100				
12.	**कुल मूल मदें (1 से 11) Total Basic items (1 to 11)**	9990100				
13.	गैर मूल रसायन-सभी प्रकार के Non-basic Chemicals-All kinds	9920300				
14.	पैकिंग मदें Packing items	9990800				
15.	स्वयं उत्पादित बिजली Electricity own generated	9990400	कि०वाट KWH			
16.	खरीदी गई तथा उपभुक्त बिजली Electricity purchased & consumed	9990500	कि०वाट KWH			
17.	उपभुक्त पेट्रोल,डीजल, आँयल, लुब्रिकेन्टस Petrol, Diesel, Oil, Lubricants	9990600				
18.	उपभुक्त कोयला Coal Consumed	9990700	टन Tonne			
19.	उपभुक्त गैस Gas consumed	9990900	कि०ग्रा०. KG			
20.	अन्य उपभुक्त ईधन Other fuel consumed	9920400				
21.	उपभोज्य सामग्री Consumable store	9922000				
22.	कुल गैर-मूल मदें (13 से 21) Total non-basic items (13 to 21)	9992000				
23.	**कुल लागत (12 + 22) Total input (12 + 22)**	9993000				
24.	विद्युत की कोई अतिरिक्त अपुरित मांग Any additional requirement of electricity(unmet demand)		कि०वाटKWH			

*एन.पी.सी.-म.एस.2011 मे पूर्ण विवरण न होने पर Full description of items not in NPC-MS 2011.

खण्ड-**ट** : लागत **मदें - आयातित मदें (उपभुक्त)** (आवश्यकता पड़ने पर अतिरिक्त पेपर पर मद 8 से आगे के मद दर्शायें) **डी.एस.एल संख्या./पी.एस.एल संख्या DSL No./ PSL NO……**

Block I: Imported input items consumed (if needed, additional sheets may be used for recording input items with serial nos. starting from 8)

क्र० सं० Sl. No	मद विवरण (पांच प्रमुख आयातित वस्तुये) Item description (Major five imported items)	मद कोड Item code (NPC-MS)	मात्रा की इकाई Unit of quantity	उपभुक्त मात्रा Quantity consumed	वितरण के समय क्रय मूल्य (रु० में) Purchase value (in Rs.)	प्रति इकाई दर (रु०में) Rate per Unit (in Rs)
1	2	3	4	5	6	7
1						
2						
3						
4						
5						
6	अन्य आयतित मदें **Other imported items**	9922100				
7	कुल आयात उपभुक्त (1 से 6) **Total imports (consumed) (items 1 to 6)**	9994000				

खण्ड-**ठ : उत्पाद तथा उप उत्पाद (इकाई द्वारा विनिर्मित)** (आवश्यकता पड़ने पर अतिरिक्त पेपर पर मद 14 से आगे के मद दर्शायें) **डी.एस.एल संख्या./पी.एस.एल संख्या DSL No./ PSL NO……..**

Block J: Products and by-products manufactured by the unit (if needed, additional sheets may be used for recording input items with serial nos. starting from 14)

क्र. सं. Sl. No.	उत्पाद /उप उत्पाद विवरण (प्रथम दस प्रमुख मदें ,मूल्य के अनुसार कोई ब्राण्ड नाम नहीं) Product /By-product descriptions (First ten major items as per value- no brand name)	मद कोड Item code (NPC-MS)	मात्रा की इकाई Unit of Qty.	विनिर्मित मात्रा Qty. Manuf-actured	बेची गई मात्रा Qty. sold	सकल बिक्री मूल्य (रु०.) (सहायिकी सहित) Gross sale Value (Rs.) **(including subsidy received)**	वितरण व्यय (रु०) Distributive expenses(Rs.)				प्रति इकाई निबल बिक्री मूल्य (०.००रु०) (मद 7- मद 11)/मद 6 (Per unit net Sale value **(Rs. 0.00)** (col. 7- col. 11)/col. 6	आर्थिक सहायता सहित उत्पादित मात्रा का बाह्य फैक्ट्री मूल्य (रु०) (मद 12 x मद 5) Ex-Factory Value of Qty. Manufactured including subsidy received (Rs.) (col. 12 x col. 5)
							उत्पाद शुल्क Excise duty	बिक्री कर Sales Tax/ VAT	अन्य Others	कुल Total		
1	2	3	4	5	6	7	8	9	10	11	12	13
1												
2												
3												
4												
5												
6												
7												
8												
9												
10												
11	अन्य उत्पाद / उप -उत्पाद Other products/by-products	9921100										
12	**कुल (1 से 11) Total (1 to 11)**	9995000										
13	कुल उत्पाद / उप उत्पाद में निर्यात का प्रतिशत भाग Share (%) of products/by-products directly exported											

* एन.पी.सी.-म.एस.2011 मे पूर्ण विवरण न होने पर Full description of items not in NPC-MS 2011:

खण्ड-इ : सूचना एवं संचार प्रौद्योगिकी (सू.सं. प्रो.) प्रयोग

Block K: Information and Communication Technology (ICT) USAGE

Sl. No. क. सं.	ICT Indicator सू.सं.प्रो. प्रयोग	Code कोड़ (Yes-1, No-2) (हॉ -1, नहीं-2)
1.	Is the enterprise using the computer? क्या उद्यम कम्प्यूटर का उपयोग करता है?	
2.	Does the enterprise use Internet? क्या उद्यम इंटरनेट का उपयोग करता है?	
3.	Does the enterprise have its own website? क्या उद्यम की अपनी बैवसाइट है?	
4.	Does the enterprise receive orders through Internet? क्या उद्यम इंटरनेट के माध्यम से संदेश लेता करता है?	
5.	Does the enterprise use internet for business purpose? क्या उद्यम व्यवसाय के लिए इंटरनेट का उपयोग करता है?	
6.	Does the enterprise access the internet through broadband? क्या उद्यम ब्राड बेण्ड के माध्यम से इंटरनेट तक पहुंच सकता है?	
7.	Does the enterprise has a local area network? क्या उद्यम के पास स्थानीय क्षेत्र नेटवर्क है?	

खण्ड-ढः ऊर्जा संरक्षण (ऊ. सं.) माप

Block L: Energy Conservation (EC) Measures

Sl. No. क. सं.	EC Indicator सू.सं.प्रो प्रयोग	Code कोड़ (Yes-1, No-2) (हॉ -1, नहीं-2)
	Have any measures been taken during last financial year with regard to: क्या पिछले वितीय वर्ष मे निम्न मुदों पर माप लिया गया था :-	
1.	Electrical Saving? बिजली बचत ?	
2.	Coal Saving? कोयला बचत ?	
3.	Oil Saving? तेल बचत ?	
4.	Gas Saving? गैस बचत?	

क़ेवल सरकारी प्रयोग हेतु
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खण्ड- त : क्षेत्रीय संक्रार्यो का विवरण
Block M: Particulars of field operations:

1	अधीक्षण अधिकारी का नाम **Name of Superintending Officer**		**5**	कारखाने से प्राप्ति की **तिथि** **Date of receipt from factory**	
2	अधीक्षण अधिकारी के हस्ताक्षर **Signature of Superintending Officer**		**6**	सत्यापन/ **सं**कलन की तिथि **Date of Verification / Compilation**	
3	संवीक्षा अधिकारी का नाम तथा पद **Name & Designation of Scrutinising officer**		**7**	संवीक्षा की तिथि **Date of Scrutiny**	
4	संवीक्षा अधिकारी के हस्ताक्षर **Signature of Scrutinising officer**		**8**	प्रेषण की तिथि **Date of Despatch**	

खण्ड-थ : अधीक्षण अधिकारी / संवीक्षा अधिकारी की टिप्पणियां:
Block N: Comment of Superintending Officer/Scrutinising officer:

नोट : नकारात्मक तथा असामान्य **कार्यशील पूंजी** की प्रविष्टियों के क़ारण तथा महत्वपूर्ण लक्षणों जैसे जी. वी. ए., कार्यशील पूंजी,मजदूरी दर, मजदूरो **की** संख्या , वितरण व्यय,मूल्यह्रास आदि) के संबंध में प्रविष्टियां सदॅव दी जानी चाहिये। उदाहरण के लिए उच्च जी. वी. ए.,के लिए बढ़ी हुई मांग / उत्पादन, लाभ , सरक़ारी आर्थिक सहायता कारण हो सकता है या कम जी. वी. ए.,के लिए घटी हुई मांग /उत्पादन क्षमता-न्यून उपयोग, उच्च आगत आदि कारण हो सकते है उसी प्रकार कुछ महत्वपूर्ण अनुपातों जैसे निर्गत आगत अनुपात, मूल्यह्रास /वितरण व्यय निर्गत उत्पादन आदि अनुपात के असामान्य मूल्यों के कारण दिये जाने चाहिये।

Note: Reasons for negative working capital and any abnormal values or entries (high or low) in respect of important characteristics (such as GVA, working capital, wage rate, number of workers, distributive expenses, depreciation etc.) should be given invariable. For instance the reasons for high GVA could be increased demand/production, profit, govt subsidy; or for low GVA, the reasons could be decreased demand/production, capacity under-utilisation, high input cost etc. Similarly, reasons for any abnormal values of certain important ratios e.g. ratio of output to input, ratio of depreciation/distributive expenses to output etc. should be given.

Please refer to detailed instructions also for further guidance.

गोपनीय CONFIDENTIAL

वार्षिक उद्योग सर्वेक्षण 2011-2012
ANNUAL SURVEY OF INDUSTRIES 2011-2012
भाग -II - कार्य दिवस, अनुपस्थिति तथा श्रम आवर्त
PART II MANDAYS WORKED,ABSENTEEISM & LABOUR TURNOVER

खण्ड-१ - पहचान तथा अन्य विवरण

Block 1. Identification and other Particulars

1. अनुसूची प्रेषण सं० Schedule Despatch No.		10. संगठन का प्रारुप (कोड) Type of Organisation (code)	
2. स्थायी क्रम सं० PSL No.		11.स्वामित्व का प्रारुप (कोड) Type of ownership (code)	
3. योजना कोड(गणना -1, प्रतिदर्श - 2) Scheme Code (census - 1, sample - 2)		12. लेखा वर्ष Accounting Year	
4. ढांचा के अनुसार उद्योग कोड (रा०उ० वर्गी- 08 के अनुसार 4 -अंकीय स्तर कोड) Industry code as per frame (4-digit level of NIC - 08)		13. अधीक्षण अधिकारी का नाम Name of Superintending Officer	
5.विवरणी के अनुसार उद्योग कोड (रा०उ०वर्गी - 08 के अनुसार 5-अंकीय स्तर कोड) Industry code as per return (5- digit level of NIC - 08)		14. कर्मचारी कोड Personnel code	
6.उद्योग का विवरण Description of Industry		15. मुख्यालय Head Quarter	
		16. हस्ताक्षर Signature	
		17. संवीक्षा अधिकारी का नाम Name of Scrutinizing officer.	
7. राज्य कोड State code		18. कर्मचारी कोड Personnel code	
8.जिला कोड District code		19. मुख्यालय Head Quarter	
9.क्षे० कार्या०/ उप०क्षे०कार्या०कोड RO/SRO code		20. हस्ताक्षर Signature.	

औद्योगिक प्रतिष्ठान का नाम तथा पता Name and address of the Industrial Undertaking :

शहर/ कस्बा/ ग्राम City/ Town/ Village	तहसील/तालुक Tehsil/ Taluk	जिला District	राज्य State

खण्ड 2 - कार्य, अनुपस्थिति, श्रम आवर्तन के लिये सीधे नियुक्त कर्मियों के श्रम दिवस

Block 2- Mandays worked, absenteeism, labour turnover for regular workers directly employed for each month of the year.

क्र० सं० Sl no.	माह Month	श्रमिकों के लिये तय कार्य दिवस Scheduled Working days for Workers	कार्य किये गये श्रम दिवसों की सं० No of Mandays Worked	अनुपस्थिति के कारण गवाये गये श्रम दिन No of Mandays lost due to absence	रोजगार में कर्मियों की संख्या No of Workers in employment on		माह के दौरान अनुवद्धि Accessions during the Month	निम्न के कारण माह के दौरान छोड़े गये कर्मियों की संख्या Separations during the month due to	
					माह के प्रथम दिवस First day of month	माह के अंतिम दिवस Last day of month		मृत्यु या सेवा निवृत्ति Death or retirement	अन्य कारण Other causes
0	1	2	3	4	5	6	7	8	9
1.	जनवरी Jan, 2011								
2.	फरवरी Feb, 2011								
3	मार्च Mar, 2011								
4	अप्रैल Apr, 2011								
5	मई May, 2011								
6	जून June, 2011								
7	जुलाई July, 2011								
8	अगस्त Aug, 2011								
9	सितम्बर Sep, 2011								
10	अक्तूबर Oct, 2011								
11	नवम्बर Nov, 2011								
12	दिसम्बर Dec, 2011								

GOVERNMENT OF INDIA

MINISTRY OF STATISTICS

&

PROGRAMME IMPLEMENTATION

NATIONAL SAMPLE SURVEY OFFICE

(FIELD OPERATIONS DIVISION)



ANNUAL SURVEY OF INDUSTRIES: 2011-12

INSTRUCTIONS FOR FILLING PART I OF ASI RETURN

(DEFINITIONS, CONCEPTS & PROCEDURE)

ANNUAL SURVEY OF INDUSTRIES 2011-12

Instructions for filling Part I of ASI return

(Definitions, Concepts and Procedure)

INTRODUCTION

1. The Collection of Statistics Act, 2008 and rules framed there under in 2011 prescribes annual collection of statistical information and enjoin the owners of factories/industrial concerns to submit the return enclosed to the notice served by the Statistics Officer. A separate return for each registered factory/industrial concern should be furnished as a rule. Information furnished in all blocks of the return should relate to the accounting year of the factory closing on any day between 1st April, 2011 and 31st March, 2012.

2. Such collection of statistical information is designated as 'Annual Survey of Industries' (ASI).

3. The Annual Survey of Industries provides data on various vital aspects of the registered factory/industrial sector. Its main objectives are:

a) Estimation of the contribution of manufacturing industries as a whole and of each unit to national income;
b) Systematic study of the structure of industry as a whole and of each type of industry and each unit;
c) Casual analysis of the various factors influencing industries in the country;
d) Provision of comprehensive factual and systematic basis for formulation of policy.

4. Unless ownership has changed during the reference year, not more than one return is to be compiled for one factory. If a part of a registered factory has been operated by the owner and another part by the occupier, the total manufacturing activity of both the owner and the occupier should be duly recorded in one return. If the factory as a whole has been rented out, the return from the factory may be filled from the occupier's point of view. The information of the head office should be included in any one of the returns of its factories situated in the same State.

5. The ASI schedule consists of two Parts - Part I relates to details of capital, employment, emoluments, input and output and Part II relates to mandays worked, absenteeism, labour turnover, labour cost, etc.

6. This section deals with the definitions and concepts involved and details of procedure wherever necessary, in respect of part-I of the ASI return. Items that appear to be self-explanatory have not been elucidated. The return relates only to manufacturing activities unless otherwise stated. In case of Industries like electricity, gas, water works and supply, however, it will include distributive activities also.

7. **Declaration by Factory Owner:** The declaration is to be filled by the owner of the Factory.

PART-I

CAPITAL, EMPLOYMENT, EMOLUMENTS, INPUT AND OUTPUT

8. There are 14 blocks in this part. Of these, A, M & N are not to be filled by the factory owners/occupiers.

BLOCK-A: FOR OFFICIAL USE

8.1 **Items 1 to 5, 7 to 11** are self-explanatory.

8.2 **Item 6: Description of Industry:** The description of the industry to which the factory belongs will be indicated in the space provided as per description given in NIC 2008. If a factory happens to be engaged in multiple industries its major activities will be determined first. This should depend on the nature and value of product excluding goods in process and goods meant for trading but including the charges received on account of work done for others.

8.3 **Item 12: Status of Unit (code):** This is to be filled in codes. Codes are given below:

Description	Codes
Open	1
Closed (for < or = 3 yrs.)	2
NOP (for < or = 3 yrs.)	3
Deleted	4
Existing but non-response due to closure and owner/occupier is not traceable	5
Non-response due to **non-existence** now and owner not traceable or found **non-existent** for more than 3 years	6
Non-response due to production not yet started or accounting year not closed during the year	7
Non-response due to relevant records are with court/Income tax department or recalcitrant/refuse to submit the return or factory under prosecution in respect of earlier ASI	8
Deleted due to de-registration or identical PSL No. or out of coverage (i.e. defense, oil storage, technical training Institute and hotel etc.) or any other reason (specify)	9

BLOCK - B: TO BE FILLED BY OWNERS

9.1 **Items 1:** Name and address of the Industry should be written neatly.

9.2 **Item 2: Type of Organization (Code):** This is to be filled in codes. Codes are given below:

a)	Individual Proprietorship	1
b)	Joint Family (HUF)	2
c)	Partnership	3
d)	Public Limited Company	4
e)	Private Limited Company	5
f)	Government Departmental Enterprise(Excluding Khadi, Handloom)	6
g)	Public Corporation by Special Act of Parliament or State Legislature of PSU	7
h)	Khadi and Village Industries Commission	8
i)	Handlooms	9
j)	Co-operative Society	10
k)	Others (including Trusts, Wakf Boards etc.)	19

The term 'individual proprietorship' excludes the concerns solely owned by the public authorities. The code in such cases would be 19 unless such concern falls under (d), (e) or (f) types.

9.3 **Item 3: Type of Ownership (Code):** This is to be filled in codes. Codes are given below:

a)	Wholly Central Government	1
b)	Wholly State and/or Local Government	2
c)	Central Government and State and/or Local Government jointly	3
d)	Joint Sector Public	4
e)	Joint Sector Private	5
f)	Wholly Private Ownership	6

Joint Sector covers the following types of ownership:

a) Central Government and private enterprise jointly.
b) State Government/Local Government and private enterprise jointly.
c) Central, State/Local Government and private enterprise jointly.

In a joint sector ownership, if paid-up share capital of private enterprise is more than 50% it will be classified as 'Joint Sector Private' and if the paid-up share capital of the 'Public Sector' is more than 50% it will be classified as 'Joint Sector Public'.

9.4 **Item 4:** Self- explanatory.

9.5 **Item 5: Year of Initial Production:** The year of initial production for the factory (and not the year of the completion of factory) irrespective of change in site or ownership or new registration is intended.

9.6 **Item 6: Accounting year:** The accounting year, for which the return relates to, is to be reported here. For example, if the factory follows financial year as accounting year, it is to be recorded as 2011 to 2012.

9.7 **Item 7: Number of Months of Operation:** The total number of months in which the factory/industrial concern operated during its accounting year may be noted in this item.

9.8 **Item 8:** Self- explanatory.

9.9 **Item 9:** To be ascertained from the unit whether they can provide the information in computer media.

9.10 **Item 10:** Name and designation of contact person should be reported along with other particulars as mentioned against this item.

BLOCK C: FIXED ASSETS:

10. Information on the various items included in this block will be taken from the relevant books of account of the unit. In respect of companies, they correspond directly to the listing of fixed assets to be presented in their Annual Accounts, as laid down in Schedule VI of the Companies Act, 1956. The points listed below may also be noted.

11. **Definition of fixed assets:** Fixed assets are assets held for the purpose of producing or providing goods or services and they are not held for resale in the normal course of business. They include (i) assets used for production, transportation, living or recreational facilities, hospitals, schools etc. for workers, (ii)The fixed assets used for post-mfg. activities such as sale, storage, distribution, etc. are to be recorded here if available in the Books of Accounts. (iii) Full value of assets taken on hire purchase (whether fully paid or not) **excluding interest element. Intangible assets like goodwill, patent, trademark, etc. are to be excluded.**

11.1 **Column (3): Opening balance:** The original cost or revalued gross figures of the fixed assets (whenever revaluation is carried out) as on the opening day of the accounting year may be recorded here.

11.2 **Columns (4) & (5): Value of addition during the year:** Fixed assets acquired during the year from others, whether fully paid or not, should be valued at the full cost incurred i.e., at the delivered price plus the cost of installation including any fees and taxes paid but excluding financing costs relating to the period after the commencement of production. In case any additions to fixed assets are 'second hand', items purchased from within the country during the year, the cost of these should be shown separately with a footnote. Fixed assets produced by the establishment for its own use[!] should be valued at the cost of all work put in place including any overhead costs allocable to this work. In case any revaluation of the fixed assets has been

[!] In case of own construction, the following procedure may be followed. Besides including the value of fixed assets manufactured or constructed by the factory and capitalized against under column (5), the following entries will also have to be made.

1. When all items (labour and material) were supplied by the factory, the figures relating to labour will be given in block E and material in Block H. The cost of own construction is reported in block G.
2. When all items (labour/material) were supplied by contractor, there will be no entry in blocks E & H, as this will not be treated as own construction.
3. If material is supplied by the factory and labour by contractor, the material will be reported in Block H and labour through contractor in block E and cost of own construction in block G.

carried out during the accounting year, the extent of its impact may be included under column (4). However, the extent of total revaluation shall be shown with a footnote under the block.

11.3 **Column (6): Deductions and adjustments during the year:** Gross value of fixed assets sold or discarded may be recorded.

Efforts should be made to give information in all the columns. However, if it is not possible, the information should be supplied for columns 4, 5, 6, 9, 10, 12 and 13.

11.4 **Columns (8), (9), and (10):** Depreciation up to the beginning of the year and that provided during the year should be shown respectively under columns (8) and (9). Depreciation relating to assets sold/discarded/otherwise disposed off during the year should be recorded in column 10.

If no depreciation has been provided for an item of fixed assets, the same may be estimated on the basis of (a) total cost including the price of purchase or construction of the asset in question and the cost of installation and (b) an estimate of its working life in years. Then (a)/(b) will give the annual rate of depreciation in such a case. The value of a fixed asset that has completed its theoretical life should be recorded as Re.1 in Column (13).

11.5 **Columns (12) and (13):** Net value of fixed assets - (after allowing depreciation) at the beginning and end of the year are given here.

11.6 **Item 1: Land:** The value of land should be reported against item 1. In some balance sheet, one item "land and development" might be shown. In such cases, the value of land should be separated and shown against this item. Land obtained free of cost, either from ancestors or from any other source, only the book value, if available in the Books of Accounts, is to be recorded.

11.7 **Item 2: Buildings:** Include buildings completed, as well as conveniences that facilitate the housing activities in them provided at the time of first occupation/usage.

11.8 **Item 3: Plant and machinery:** All equipment and machinery used mainly for the purposes of production such as industrial machinery, construction machinery, metal working machinery, furnaces, cranes and fork-lift equipment.

11.9 **Item 4: Transport equipment:** Includes locomotives, trucks, trailers, cars, ropeways etc.

11.10 **Item 5: Computer equipment including software:** Include computer hardware and software (including installation).

11.11 **Item 6: Pollution control equipment:** This is in context of thrust on pollution control equipment to be taken by factories. Thus refers to machinery installed for pollution control.

11.12 **Item 7: Others:** Fixed assets not covered under items 1 to 6 above will be included in this item such as all wooden and metal furniture, wooden partitions, room air-conditioners, heaters, fans, other electrical fittings, tools and tackles which have a life of more than one year, PABX, and other such equipments. This also includes capital expenditure on fences, roads, railway siding, bridge, platform pipe lines, telephones and communication lines, sewage & water system, etc. external to the factory building but generally within the factory compound.

11.13 **Item 8: Sub-Total:** Total of items 2 to 7 is to be reported here.

11.14 **Item 9: Capital work in progress:** The value of all assets, capital in nature, which are under construction or installation but not capitalized, will be shown here.

11.15 **Item 10: Total**: Total of items 1 + 8 + 9 is to be reported here.

BLOCK D: WORKING CAPITAL AND LOANS:

12. **Working capital represents the excess of total current assets over total current liabilities. It covers physical working capital (inventories), cash and bank balance and all the receivable to be realized within a year and all payable usually paid within a year. Loans (except short term loans which form part of current liabilities) are funds usually borrowed for long period say more than one year.**

13. All inventories owned by the establishment should be included. The total inventory at the beginning and at the end of the accounting period is to be reported.

13.1 **Items 1, 2 and 3:** Materials supplied by the factory to others for processing will be included but not the materials supplied by others to the factory for processing. Inventories should be valued at cost or at estimated net realizable value whichever is less. In case, a unit does not have information separately for items 1,2 and 3, the total may be given against **item 4.**

13.2 **Item 5: Semi-finished goods/work in progress:** This item refers to the value of all materials which have been partially processed by the factory but which are not usually sold without further processing. They are valued at cost or net realizable value whichever is less. Goods under process from raw materials supplied by others are not to be included.

13.3 **Item 6: Finished goods:** This should include all goods made by the factory, which are ready for sale on the reference dates. Included are the finished goods processed by others and held by them from raw materials supplied by the factory. Excluded are the finished goods processed from raw materials supplied by others and held by the factory. **Please note that the entries against this item have a relationship with quantity manufactured (col. 5) and quantity sold (col. 6) of Block J. As such it should be ensured that there is a proper consistency between the corresponding entries.**

13.4 **Item 7: Total inventory:** Total of items 4 to 6 is to be reported here.

13.5 **Item 8: Cash in hand and at bank:** Includes business cash, stamps on hand and deposits (All 'fixed deposit in bank', irrespective of their duration and terms will be considered here). It excludes funded accounts.

13.6 **Item 9: Sundry debtors:** These represent amounts which are due for goods sold or services rendered or in respect of similar related contractual obligations.

13.7 **Item 10: Other current assets:** Current assets expected to be realised within a year or so and not included in terms 8 & 9 will be reported here. They may include amounts advanced in connection with the normal factory work bills of exchange payable to the factory, payments made in advance such as fire insurance, telephone charges rates and taxes, call deposits and security deposits having a normal life of less than one year (including interest accruing and due thereon), advances of short term nature e.g. festival advance to the employees receivable in monthly installments (interest free or otherwise) for a period of less than one year should also be included. Excluded are the unused overdraft facility, fixed deposits of any duration, advances for acquisition of fixed assets, long term loans with interest thereon and investments.

13.8 **Item 12: Sundry creditors:** Amounts owed by an enterprise on account of goods purchased or services received or in respect of similar related contractual obligations. It will also include all advance payments received for supplying its goods to customers.

13.9 **Item 13: Over draft, cash credit and other short-term loans from banks and other financial institutions:** This item may include bank cash credit, overdraft and other short term loans from banks and other financial institutions and similar facilities for period's upto one year.

13.10 **Item 14: Other current liabilities:** These are expected to be payable within a year. They include short term advances taken including interest due, outstanding wages and salaries, rent, taxes including sales tax on materials purchased and excise duty etc., all provisions thereof including taxes, bonus and dividends.

Excluded are the long-term loans, bank overdraft and cash credit, loan taken for acquisition of fixed assets, loans and advances by proprietors and partners, irrespective of their duration and purpose and debentures.

13.11 **Item 17: Outstanding term loans (including public deposits):** All outstanding term loans whether interest bearing or not should be included. Those shown under item 13 above should be excluded. Loans for this purpose are money received from all lending agencies, including partners and other private parties, whether registered as a lending agency or not. Ordinary deposits from public, redeemable debentures, loans from or via Head Office should be included. 'Hundies' representing indebtedness of a factory on account of purchase of materials etc., advances by customers of factory, security deposits kept with the factory by contractors and others, amount kept in trust by members of the public should, however, be excluded. Loans will be exclusive of interest. If outstanding loan includes interest, a foot- note may be given.

BLOCK E: EMPLOYMENT & LABOUR COST:

14. Some of the items like total cost of production etc. have been included in this block for the use of Labour Bureau and the information of this block will be supplied by the Central Statistical Organization (IS Wing), Kolkata to the Labour Bureau directly.

This block is divided in two parts. Part A shows the separate details for each category of staff where as part B shows combined details for all the categories of staff.

Particulars in this block should relate to all persons who work in or for the establishment, including working proprietors and active business partners and unpaid family workers. However, Directors of incorporated enterprises who are paid solely for their attendances at meeting of the Board of Directors are to be excluded.

14.1 **Workers:**

Include all persons employed directly or through any agency including a contractor, on payment of wages or salaries and engaged in any manufacturing process or its ancillary activities like cleaning any part of the machinery or any premises used for manufacturing or storing materials or any kind of work incidental to or connected with the manufacturing process. Includes also labour engaged in repair and maintenance or in production of fixed assets for factory's own use or labour employed for generating electricity or producing coal gas. Any person though engaged in manufacturing and its ancillary activities but not receiving any payment or salaries like working proprietor (working member in case of a cooperative factory) or unpaid family member etc., is not to be included as worker even if he/she may be termed as a worker under the Factories Act, 1948. It also excludes all persons holding positions of supervision or management or employed in confidential position even if classified as workers under the Factories Act, 1948.
Manufacturing process (vide section 2 (k) of the Factories Act, 1948) means any process for –

i. Making, altering, repairing, ornamenting, finishing, packing, oiling, washing, cleaning, breaking up, demolishing, or otherwise treating or adopting any article or substance with a view to its use, sale, transport, delivery or disposal or
ii. Pumping oil, water, sewage or any substance or
iii. Generating, transforming or transmitting power or
iv. Composing types of printing, printing by letter press, lithography, photogravure or other similar process or book binding or
v. Constructing, reconstructing, repairing, finishing, breaking up ships or vessels or
vi. Preserving or storing any article in cold storage.

14.2 The following points are to be noted in filling up of this block:

(i) Clerks employed in planning section, estimating section and drawing office will be included since their work is more or less directly connected with the manufacturing process or the articles manufactured. Also included will be gatekeeper if solely or mainly deputed for guarding a place where manufacturing process was carried on.

(ii) In case some persons, who are not workers under the Factories Act, 1948 are given material by the factory to work in their own homes and return the finished product, as soon as completed, details of such persons should not be shown in this block. Remuneration paid to them for work done by them will be shown in Block-F Item 1.

The particulars relating to workers directly employed should be shown separately for Male and Female workers against **items 1 and 2** respectively. The particulars regarding workers employed through contractors should be shown against **item 4**.

14.3 **Item 6: Supervisory & Managerial Staff:** Include all persons holding positions of supervision or management regardless of classification under the Factories Act, 1948.

14.4 **Item 7: Other employees:**

Include all employees other than workers, viz. Clerks in administrative office, storekeeping section and welfare section (hospital, school etc.) watch and ward staff. Also include employees in the sales department as also those engaged in the purchase of raw materials, fixed assets etc. for the factory.

14.5 **Item 8: Unpaid family members/proprietor/cooperative member:** Working proprietors/ partners/family members/working members of cooperative society will be included against items 1 to 7 only when they are paid; otherwise they are to be reported against item 8. Exclude dormant or inactive partners and members of a proprietor's family.

14.6 **Item 9: Total employees:** Total of items 5 + 6 + 7 + 8 is to be reported here.

14.7 **Item 10: Bonus:** Profit sharing, festival, year-end, other bonuses and ex-gratia payments paid at less frequent intervals (i.e. other than bonuses paid more or less regularly for each pay-period) are to be recorded under this item.

14.8 **Item 11: Contribution to Provident Fund and other funds:** Includes old age benefits like provident fund, pension, gratuity etc. and contribution to other social security charges such as employees state insurance, compensation for work injuries and occupational diseases, provident fund linked insurance, retrenchment and lay-off benefits, payment made for VRS etc.

14.9 **Item 12: Workmen and staff welfare expenses:** Include expenditure on maternity benefits and crèches and other benefits such as supply of food, beverages, tobacco, clothing and group lodging at concessional rates, and educational, cultural and recreational facilities and services and grants to trade unions and cooperative stores meant for employees. All group benefits are included.

14.9 **Item 13: Number of working days:**

(i) **Manufacturing days:** No. of days on which actual manufacturing process was carried out.
(ii) **Non-manufacturing days:** No. of days on which only repair/maintenance and construction work was undertaken.
(iii) Total of (i) & (ii) above is to be reported here.

14.10 **Item 14: Total cost of Production:** Total cost of production should include following:

Block E, col.8 item 9 to 12.
Block F, Item 7, 8, 9 & 10, Col.3
Block H, Item 23, Col.6
Block I, Item 7, Col.6

14.11 **Cols. (3) to (5): Mandays worked:** Total number of mandays worked during the accounting year for each category of employees by summing up the number of persons attending in each shift over all the shift worked on all days (working & non-working). It will exclude persons paid but who are on leave/strike etc.

For those, who worked a part of the year and thereafter retired, mandays will be calculated for the period they had worked.

14.12 **Col. (3): Mandays worked on manufacturing days:** Mandays on which manufacturing process (other than repair and maintenance) was carried on will be shown for each category of employee.

14.13 **Col. (4): Mandays worked on non-manufacturing days:** Mandays on which repair and maintenance work, construction work and also mandays worked on non-working days will be reported for each category of employees.

14.14 **Col. (5):** The total of column (3) and (4) will be reported here.

14.15 **Col. (6): Average number of persons worked:** Average number of persons worked should be computed by dividing the total mandays worked as reported in col.5 by the total number of working days reported against item 13(iii) of Block E.

14.16 **Col. (7): No. of Mandays paid for:** It includes Mandays worked, mandays on weekly schedule holidays if paid for and those absences with pay as also mandays lost through lay off/strike for which compensation was payable.

14.17 **Col. (8): Wages/Salaries:** Remuneration as related to an individual worker, in terms of money, directly or indirectly payable, more or less regularly for each pay period, in respect of his/her employment or work done in such employment. Include (i) wages & salaries including paid for leave periods and holidays, (ii) payment for overtime, dearness, compensatory, house rent and other allowances, (iii) bonuses such as production bonus, good attendance bonus, incentive bonus, etc. which are paid more or less regularly for each pay period, (iv) lay-off payments and compensation for unemployment except where such payments are made from trust or other social funds set up expressly for this purpose, i.e. payments, which are not made by the employer. The amount of salaries/wages payable during the accounting year should be entered gross, i.e. before deductions for fines, damages, taxes, provident fund, employees' state insurance contributions etc. For workers employed through contractors, payment made to these workers, and not to the contractor will be recorded. The difference between the payment made to the contractor and the payment actually accruing to the contractor's workers will be reported against item 4 of Block F. Benefits in kind (perquisites) of individual nature are only included. Exclude: employer's contribution to old age benefits, employer's contribution to other social security charges and imputed value of group benefits in kind and traveling and other expenditure incurred for business purposes and reimbursed by the employer.

BLOCK F: OTHER EXPENSES:

15 This block includes the cost of other inputs as both the industrial and non-industrial service rendered by others, which are paid by the factory and most of which are reflected in the ex-factory value of its production during the accounting year.

16.1 **Item 1: Work done by others on material supplied by the Industrial Undertaking:** This covers payments made by the factory for contract and commission work done by others on materials supplied by the factory during the year. Payments to home workers and cost of similar work carried out by the factory's sister concerns are to be included.

16.2 **Item 2 (i & ii): Repair & Maintenance of all Fixed Assets:** The repair and maintenance is to be recorded in two sub-heads viz. "Buildings & other construction "and "Other fixed assets". The cost of materials consumed by the factory and cost of repairs and maintenance carried out by others or by factory's sister concerns is to be included but capitalized repairs are not to be included.

16.3 **Item 3: Operating Expenses:** Includes (I) inward freight and transport charges, (ii) rates and taxes excluding Income tax (including local rates, factory license, subscription to business association, boiler inspection fees, road tax for vehicles, provident fund administrative charges (to be segregated from the

provident contribution), sales tax renewal fees, professional tax, property tax, etc.), (iii) purchase tax on materials.

16.4 **Item 4: Non-operating expenses (excluding Insurance Expenses):** Includes: (I) postage, telephone and telex expenses, (ii) banking charges, (iii) printing and stationery (including technical magazines and periodicals), (iv) miscellaneous (such as purchase agency services, technical know-how and consultancy charges, medical examination fees for recruitment of staff, commercial research, development and testing fees, audit fees, Directors fees and all other non-industrial services).

16.5 **Item 5: Insurance charges:** Self-explanatory.

16.6 **Item 6: Rent paid for plant and machinery and other fixed assets:** Self-explanatory.

16.7 **Item 7: Total expenses:** Total of items 1 to 6 is to be reported here.

16.8 **Item 8: Rent paid for building:** Self-explanatory.

16.9 **Item 9: Rent paid for land on lease or royalties on mines, quarries and similar assets:** Self-explanatory.

16.10 **Item 10: Interest Paid:** Include all interest paid on factory account on loans irrespective of duration and nature of agency/party from which loan was taken. Interest paid to partners and proprietors on capital will not be included.

16.11 **Item 11: Purchase value of goods sold in the same condition as purchased:** All sales of a factory can be classified according as to whether the sale is (i) of the product of the factory, (ii) of goods incidental to manufacturing and (iii) other items not connected with manufacturing. Item 11 will relate only to the goods of (ii) above, which are sold in the same condition as purchased i.e. without any transformation e.g. If a factory manufacture cottonseed oil from oil seeds and also purchases and sells cotton, then the purchase value of cotton sold during the year will be entered against item 11. If a factory purchased some spare parts with the intention of using these in the manufacture of machinery but sells some of the spare parts during the year, the purchase value of these spare parts sold will be entered here. Activities carried on shops and commercial establishments, goods purchased and sold, as a part of speculative activities (in the nature of purchase and sale without delivery of goods) will be excluded. The purchase value of electricity sold, if any, is to be also reported here.

BLOCK G: OTHER OUTPUT/RECEIPTS:

17 In this block, information on other output/receipts is to be reported.

17.1 **Item 1: Income from services (industrial/non-industrial including work done for others on materials supplied by them and sale value of the waste left by the party):** This item includes receipts for work done for others or for services of an industrial nature rendered to others, as for example contract or commission work done for other establishments on their materials or repair and maintenance on machinery and equipment, whether such services are rendered inside or outside the factory premises. The value reported should be the total amount charged to customers for the work or services performed. It also includes all receipts of the factory from others for services of non-industrial nature such as transportation, agency, consultancy etc.

Excludes: (i) Imputed value of free services after sales during the warranty period to own products sold, (ii) repairs to own fixed assets, e.g., owned vehicles in a State Transport Workshop, (iii) servicing on its own account, i.e. repairing or processing work done on the items furnished by itself for sale or exchange.

17.2 **Item 2: Variation in stock of semi-finished goods:** The difference of the figures in columns (4 -3) of item 5 of Block D will be recorded here.

17.3 **Item 3: Value of electricity generated and sold:** Book value will be shown in case of supply to sister concern and market value in other cases. In case of electricity generating units, this will be shown in block J.

17.4 **Item 4: Value of own construction:** Cost of development of productive fixed assets during the accounting year by the factory itself.

17.5 **Item 5: Net balance of goods sold in the same condition as purchased:** The difference of item 11 of Bl.G and item 11 of Block F will be recorded here.

17.6 **Item 6: Rent received for plant and machinery & other fixed assets:** Self- explanatory.

17.7 **Item 7: Total receipts: Total of items 1 to 6** is to be recorded here.

17.8 **Item 8: Rent received for buildings:** Self- explanatory.

17.9 **Item 9: Rent received for land on lease or royalties on mines, quarries and similar assets:** Self-explanatory. In case separate information is not available, this may be included in item 8 with appropriate footnote to this effect.

17.10 **Item 10: Interest received:** Self-explanatory.

17.11 **Item 11: Sale value of goods sold in the same condition as purchased:** The sale value, ex-factory of all goods sold in the accounting year in the same condition as purchased is to be reported. For the items to be included under this, instructions as given in item-11 of block F above relating to purchase value of goods sold in the same condition as purchased will apply. It should be noted that data include the value of sales goods normally consumed by the factory when sold as purchased as well as the sale value of goods brought expressly for resale. Sale value of scrap & discarded material may be included. In case electricity purchased is sold its value will be reported against this item and its corresponding purchase value will be reported against item 11 of Block F.

17.12 **Item 12: Total subsidies:** The total subsidy received e.g. on sale of output as well as on purchase of raw material etc.

BLOCK H: INPUT ITEMS (indigenous items consumed):

18. This block covers all those goods (raw materials, components, chemicals, packing material etc.) which entered into the production process of the factory during the accounting year. Any material used in the production of fixed assets (including construction work) for the factories owns use should also be included. All intermediate products consumed during the year are to be excluded. Intermediate products are those, which are produced by the factory but are subjected to further manufacture. For example, in a cotton textile mill, yarn is produced from raw cotton and the same yarn is again used for manufacture of cloth. An intermediate product may also be a final product in the same factory. For example, if the yarn produced by the factory is sold as yarn, it becomes a final product and not an intermediate product. If however, a part of the yarn produced by a factory is consumed by it for manufacture of cloth, that part of the yarn so used will be an intermediate product.

19 Valuation of the goods consumed should be at the delivered value to the factory. It includes besides the purchase value, cost of transport to factory, commission to purchasing agents and taxes or duties paid thereon. Transfer of goods from sister concern should be valued according to book values.

20 Where a material is not purchased but obtained from any other source, such as mine taken on lease, the purchase value of such material is to be taken as equal to the cost of production which is inclusive of the annual amount of the lease money paid plus the cost of transport, or other incidental charges incurred in bringing the material to the factory. For example, in case of cement factory, which paid certain amount to the lessor of a quarry for the right to work there and obtained limestone needed by it, the purchase value of the material is to be estimated as the annual amount of lease money paid plus transport and other charges incurred in this connection.

21 Materials purchased at any time but not consumed during the year, those lost through theft or damages and materials produced and consumed in the process of production are to be excluded.

22.1 **Items 1-11: Basic Items/ Materials:** Details of major **ten** items of basic materials consumed during the year in the order of value of consumption are to be reported both in quantity and value along with unit of quantity against item 1 to 10. Rest of the basic materials consumed may be reported against item 11 (value only). **It may be ensured that the information should be given separately for as many items as possible so that value in other basic items (item 11) should not exceed 10% of the total value of all basic materials.**

22.2 **Item 12: Total basic items (1 to 11):** Total of items 1 to 11 is to be reported here.

22.3 **Item 13: Non-basic chemicals - All kinds:** All types of non-basic chemicals which are not used as raw material, but consumed during the year are to be reported here in value only.

22.4 **Item 14: Packing items:** Self-explanatory.

22.5 **Item 15: Electricity own generated:** Number of units (KWH) of Electricity own generated and consumed.

22.6 **Item 16: Electricity purchased & consumed:** Quantity and value of electricity purchased for power and lighting is to be reported here.

22.7 **Item 17: Petrol, Diesel, Oil & Lubricants consumed:** Only value is to be reported.

22.8 **Item 18: Coal consumed:** Quantity and value is to be reported here.

22.9 **Item 19: Gas consumed:** Quantity and value is to be reported here.

22.10 **Item 20: Other fuel consumed:** Only value is to be reported here.

22.11 **Item 21: Consumable Store:** Consumable stores are those items which are required for helping processing of raw material into end product and which loose their identity after the final product is manufactured i.e. cotton waste, crucible, bolts etc.

22.12 **Item 22: Total non-basic items:** Total of items 13 to 21 is to be reported here.

22.13 **Item 23: Total input:** Total of items 12+22 is to be reported here.

22.14 **Item 24: The purpose of this item is to estimate loss of production due to non-availability of power/electricity required by factory. As such in addition to actual quantity of electricity consumed, the additional requirement of electricity that was not available and affected production (i.e. unmet demand) is to be reported. This may be derived as:**

Additional requirement of electricity = Total demand/requirement of electricity – (electricity own generated i.e. item 15 of block H + electricity purchased and consumed i.e. item 16 of Block H).

22.15 **Col. 3: Item Code (NPC-MS):** A seven digit NPC-MS code is to be filled in by FOD officials from the booklet supplied by CSO.

22.16 **Col. 4: Unit of quantity:** It should be reported in specified unit. In case unit has not been prescribed, metric unit is to be reported.

22.17 **Col. 5: Quantity consumed:** Self-explanatory.

22.18 **Col. 6: Purchase value:** Valuation of the goods consumed should be at the delivered value to the factory. It includes besides the purchase value, cost of transport to factory, commission to purchasing agencies and taxes and duties paid thereon.

22.19 **Col. 7: Rate per unit:** Rate per unit i.e. Col.6÷Col.5 is to be reported in nearest whole rupees.

BLOCK I: IMPORTED INPUT ITEMS CONSUMED

23. All the imported inputs irrespective of directly imported or purchased through any agency are to be reported in this block. The items are to be imported by the factory directly or otherwise. The instructions of filling up of this block are same as those of Block H. Moreover ay imported item irrespective of whether it is a basic item or for manufacturing or not, should be recorded in Block I. Hence 'Consumable stores' or packing items, if imported, should be reported in Block I and not in Block H. A seven digit NPC-MS code is to be filled in by FOD officials from the booklet supplied by CSO. In Col. 7 'Rate per unit' i.e. col.6÷col.5, is to be reported in nearest whole rupees.

BLOCK J: PRODUCTS AND BY-PRODUCTS (manufactured by the unit)

24. In this block, item-wise information will be reported on quantity manufactured, quantity sold, gross sale value, excise duty, sales tax and other distributive expenses, per unit net sale value and ex-factory value of output. If the distributive expenses are not available product-wise, the details may be given on the basis of reasonable estimation.

24.1 **Col.2:** It includes information on all goods that have been produced by the factory during the accounting year for sale i.e. whether actually sold during the accounting year or entered into stocks. Intermediate products are to be excluded. Products made over to other concerns under the same ownership and control and products for own use as goods in the factory, being distinct from 'intermediate product' will be included. If the products are used as intermediate products in own construction, they will also be excluded.

24.2 **Col.3: Item code (NPC-MS):** A seven digit NPC-MS code is to be filled in by FOD officials from the booklet supplied by CSO.

24.3 **Col.4: Unit**: It should be reported in specified unit. In case unit has not been prescribed, 'metric unit' is to be reported.

24.4 **Col.5: Quantity manufactured:** Self-explanatory. However it is essential to consider this figure along with quantity sold (col. 6), to ensure proper consistency with the variation of stock of finished goods (item 6 of Block D).

24.5 **Col.6: Quantity sold:** It will also include the products manufactured in earlier year(s).

24.6 **Col.7: Gross sale value:** The gross sale value of the products as charged from the customers will be reported here. It includes excise duty paid or sales tax realized by the factory on behalf of the Government as also all distributive expenses incurred such as (i) discount or rebate, allowances for returnable cases or other packing and any other drawback allowed to customers, (ii) charges for carriage, outward and (iii) commission to selling agents. In case gross sale value is not available net sale may be reported with a foot- note. **The subsidy received from Government should be included in sale value and the amount of subsidy should be shown in the foot- note.**

Where part of the product of factory is exported at a loss, for convenience of calculation, calculate the sale value entirely on domestic pricing basis ignoring the loss on exports as well as cash subsidy received in the year or profits made from sale of import entitlements or actual sale of mill stores, raw materials or machinery imported. **Where a factory puts all its products in the foreign market for sale, calculate the sale value on the basis of value received from exports, together with the subsidy received, if any. For the products meant entirely for the domestic market and subsidy received from the Government, the same treatment will be given.**

24.7 **Col.8: Excise duty:** The excise duty is that charged to final product of a factory and not charged to intermediate products in the factory.

24.8 **Col.9: Sales Tax:** The sales tax realized by the factory on behalf of the Government in respect of products sold is to be reported here.

24.9 **Col. 10: Other:** Other distributive expenses i.e. outward transport, rebate, commission, etc. are to be recorded here.

24.10 **Col.11: Total:** Total of cols. 8 to 10 are to be reported here.

24.11 **Col.12: Per unit net sale value (Rs. 0.00):** To arrive at per unit net sale value, total distributive expenses (col.11) is to be deducted from gross sale value (col.7) and then divided by quantity sold (col.6). Per unit net sale value is to be calculated upto 2 place of decimal.

24.12 **Col. 13: Ex-factory value of output (Rs.):** Following procedure may be adopted for calculation of ex-factory value of output.

(i) Per unit net sale value calculated under col.12 upto two place of decimal is to be multiplied by quantity manufactured shown under col.5 in respect of first ten major items at Sl. Nos. 1 to 10 and entry is to be recorded to the nearest whole rupee.

(ii) In case quantity manufactured (col.5) and quantity sold (col.6) is identical being no opening and closing stock, the ex-factory value will be the entry under col.7 – entry in col.11.

24.13 **Item 11: Other products/by-products: In case of other products/by-products, the Ex-factory value in col. 13 may be derived as follows:**

(Col. 7 – Col. 11) of item 11 + variation of stock of other products / by-products to be extracted from (Col. 4 – Col. 3) of item 6, Block D.

In case variation of stock of finished goods of 'other products/by-products is not available, it may be taken on the basis of reasonable estimation in consultation with the Factory management.

Please note that the information should be given separately for as many items as possible so that value in other products/by-products (item 11) should not exceed 10% of total value of gross sale.

BLOCK K: Information and Communication Technology (ICT) usage:

25 Items 1-7 of ICT Indicator are self explanatory.

BLOCK L: Energy Conservation (EC) Measures:

26 Items 1- 4 of EC Indicator are self explanatory.

BLOCK M: PARTICULARS OF FIELD OPERATIONS:

27 **Item 1 to 8:** Self-explanatory.

BLOCK N: COMMENTS OF SUPERINTENDING OFFICER (REASONS) FOR NEGATIVE WORKING CAPITAL AND FOR ANY ABNORMAL ENTRIES SHOULD BE GIVEN INVARIABLY
(In order to elaborate and classify the reasoning for any abnormal values or entries in respect of important characteristic; an illustrated list is provided for reference for maintaining uniformity and eventually facilitating tabulation. Please ensure that suitable reason for any abnormal values or entries in respect of important characteristic is reported invariably in this block and respective code given in brackets)

Characteristics	Query	Reason	Code
GVA	High	1) Increased demand/production	1
		2) Optimal production	2
		3) Profit	3
		4) Govt. subsidy	4
	Low	1) Decreased demand/production	5
		2) Non operational	6
		3) Capacity under-utilization	7
		4) Produces input for sister concern	8
		5) High expenses & distributive expenses	9
		6) High input cost	10
Working Capital	High	1) Profit	21
		2) Diversion of loan/funds towards working capital	22
	Low	1) Investment in fixed assets	23
		2) Repayment of long term loan	24
		3) Withdrawal of capital	25
Wage Rate	High	1) Skilled workers	31
		2) Production incentive and overtime etc.	32
	Low	1) Cheap rural labor	33
		2) Unskilled workers	34
Workers figure	High	1) Contract workers included	41
	Low	1) Retrenchment/removal	42
		2) Shifted to other units	43
Depreciation	High	1) Addition to fixed assets	51
		2) As per income tax records	52
	Low	1) Assets shifted to other units	53
		2) Rented unit	54
Distributive expenses	High	1) Increase in trade & advertisement discount	61
		2) Increased tax	62
	Low	1) Tax holiday/exemption	63
Ratio of depreciation to output	High	1) New unit, addition to fixed assets	71
		2) Loss making unit	72
	Low	1) Rented facility, no depreciation charged	73
Ratio of output to input	High	1) Servicing unit	81
	Low	1) High input cost	82

ANNUAL SURVEY OF INDUSTRIES: 2011-2012

Instructions for filling Part-II of ASI Return

(Definitions, Concepts and Procedure)

PART II Mandays worked, Absenteeism, Labour Turnover

Part II of ASI Return consists of the following 2 blocks viz.

Block 1	**Identification and other particulars.**
Block 2	**Mandays worked, absenteeism and labour turnover for regular workers directly employed for each month of the year**

Block 1

1.1 Items 10 to 12 are to be copied by the factory owner from items 2, 3 & 7 respectively of Blocks B of Part-I. The rest of items are not to be filled by the factory owner.

Block 2
Mandays worked, absenteeism and labour turnover for regular workers directly employed for each month of the year

2.1. The term `worker' used in the block has the same meaning as defined for Block E of Part I, except that its scope is limited to only regular workers employed directly. It includes permanent, probationers and temporary workers. Thus information pertaining to the casual, badli or substitute workers and workers employed through contractors is not to be included in this block. A casual worker is defined to be one whose employment is of casual nature i.e., a casual worker is a person who is employed on a day to day basis as and when occasion arises without any assurance of future employment. Normally, such a worker is in employment when he is at work. All badli or substitute workers should be treated as casual workers. Apprentices are also to be excluded. In tea factories only the workers employed regularly and mainly on the factory site will be covered; workers temporarily drawn from the plantation side are to be excluded. As in Part I, labour employed for generating electricity and producing coal gas should be included in this block, if the plants are located within the factory premises and form an integral part of the registered unit under survey.

2.2. Information in this block is to be reported separately for the months specified under column 1. **However, information under cols. 3 and 4 in respect of perennial industries will be reported for last month for each quarter viz., March 2011, June 2011, September 2011, December 2011 and in the case of seasonal industries, the figures should relate to the months during which production of the main item is carried on.**

2.3. Column (2): Scheduled working days for workers during the month.- The number of working days to be recorded here should be derived from the workers point of view i.e., the number of days on which the workers are required to work. This would be the number of days in the month less the number of rest days, weekly off and closed holidays enjoyed by the workers irrespective of whether the factory worked on all the days of the month or not. In cases where the workers are allowed rest days by rotation and the number of rest days is different for different groups of workers, the minimum and maximum number of days worked by different groups of workers should be recorded.

2.4. Column (3): Number of mandays worked - Total number of man-days worked during the month is to be obtained by summing up the number of workers attending in each shift overall the shifts worked on all days during the month.

2.5. Column (4): Number of man-days lost due to absence - Absence is the failure of a worker to report for work when he is scheduled to work. A worker is to be considered as scheduled to work when the employer has work available for him and the worker is aware of it. A worker is to be treated as absent for purposes of absenteeism statistics even when he does not turn up for work after obtaining prior permission and includes absence with pay or without pay. Any worker who reports for duty even for a part of the day or shift should not be counted among absentees. Absence of a worker on account of strikes or lockout or lay off, weekly rest and suspension is not to be considered as absence for purposes of statistics of absenteeism in this block.

2.6. Columns (5) and (6): Number of workers in employment - The total number of workers who were in employment on the first day and the last day of the month is to be recorded under these columns. In case the first or the last day falls on a scheduled holiday the number in employment at the close of the previous working day should be treated as the number of workers in employment on the closed day. A worker who is absent without leave should be deemed to be in employment till his name is struck off the rolls. While recording workers in employment as on the 1st day of the month and as on the last day of the month, accessions and separations on the 1st day and on the last day of the month, respectively would be taken into account. Separations occurring after working on the day would be included in separations for the next day.

2.7. Column (7): Accessions - The total number of workers added to the employment during each month whether new or re-employed or transferred from other establishments or units under the same management, is to be recorded under this column. Inter-departmental transfers within the same establishment except where a worker is transferred from badli to regular, should, however, be ignored.

2.8. Columns (8) and (9): Separations - The number of workers, who left the establishment during the month, should be entered under the columns as mentioned in the block. Workers on paid or unpaid leave (for sickness, etc.) with the approval of the employer should not be taken under separation until such time as it is definitely known that such persons will not return to work. At that time their separation should be recorded as due to death or retirement or other causes as the case may be. Inter-departmental transfer within the same establishment should invariably be ignored.

Column (8): Death or retirement -The total number of workers who died or retired during the month should be entered under column (8).

Column (9): Other causes - Separations other than those due to death or retirement should be reported under column 9. These include terminations initiated by workers, because of such reasons as acceptance of job elsewhere, dissatisfaction, marriage, maternity, ill-health etc., termination of employment initiated by management for such reasons as workers incompetence, violation of rules, dishonesty, insubordination, laziness, habitual absenteeism unauthorised absence or inability to meet the organisation's physical standards and include transfer to other establishments or units even if under the same management. Retrenchment as a result of rationalisation or modernisation or any other cause is to be included.