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संबंधी  
क्षेत्र अधिकारियों के लिए अनुदेश  
(संकल्पना, परिभाषा एवं कार्यप्रणाली)

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

भारत सरकार  
सांख्यिकी और कार्यक्रम कार्यान्वयन  
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एवं  
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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 2011 except 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 was calendar year till ASI 2011-12 but it has been made financial year (April-March) from ASI 2012-13.

1.5 **Survey Period:** The actual survey period for ASI is generally from the month of September to April in the subsequent 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 (PSUs) 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 Statistics 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 include 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 the 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 along with 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 pay 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) for processing and publication of results.

1.8 **ASI Frame:** Availability of a complete and up-to-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 every year before selection of the units by the Field Operations Division (FOD) 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. In case the State Government is also conducting the survey on the state sample, FOD office concerned should also collect the feedback while updating the Frame.

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. It is reiterated that all Government Departments are not to be covered in ASI as the data of such units are otherwise available to the Government.

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 to ASI 2011-12. From ASI 2012-13, a new sampling design will be adopted following the recommendation of Dr. S. L. Shetty Committee and approved by the SCIS subsequently. According to the new sampling design, 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-nine states/ UT's., (i) units having 100 or more employees, 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 (*District × 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 employees and samples are then drawn circular systematically considering sampling fraction, say 20%, within each stratum (*District X Sector X 4-digit NIC*) in the form of 4 independent sub-samples. This will be done for each district and thus, for each State/UT. An even number of units with a minimum of 4 are selected from each stratum and evenly distributed in four sub-samples. The sectors considered here are 'Bidi', 'Manufacturing' and 'Electricity'.

**1.9.3 Allocation of Samples:** All the units belonging to the Census Sector together with selected units of 2 sub-samples, say, of sub-samples 1 and 3 will form the central sample and information for these units will be collected and processed by the Central Agency (i.e., NSSO and CSO(ISW)). After selecting the central sample in the way mentioned above, the units selected for the remaining 2 sub-samples, say, of sub-samples 2 and 4 will be allocated for each State/UT separately. Validated state-wise unit-level data of the central sample will also be 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 are being used for collecting and recording of all input and output items in ASI schedule and the earlier classification known as ASI Commodity Classification (ASICC) were discarded.

## Chapter Two

### Concepts, Definitions and Procedures

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 officials 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 1<sup>st</sup> April of the preceding year to 31<sup>st</sup> March of the current year.

2.3 **Reference Period:** For the purpose of both Part-I and Part-II of ASI, it exactly corresponds to the financial year. For example, for ASI 2012-2013, the reference period is the year commencing from 1<sup>st</sup> April 2012 and ending on 31<sup>st</sup> March 2013 or the accounting year of the factory ending on any date between 1.4.12 to 31.3.13. Note that for labour statistics, calendar year was considered for Part-II prior to ASI 2012-2013.

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 1<sup>st</sup> July to 30<sup>th</sup> 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'1999 to February'2000. The survey period for ASI 1999-2000 has been again changed from October to March. Thereafter, the survey period for ASI is from September to April of next year.

2.5 **Factory (as per the Factory Act 1948):** Factory is one, which is registered under Sections 2m(i) and 2m(ii) of the Factories Act, 1948. The Sections 2(m)(i) and 2(m)(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 and non-operating 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.

**2.9 Depreciation:** Depreciation is consumption of fixed capital (CFC) 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 factory owner/employer but engaged through a third party i.e. agency/ contractor, are termed as contract workers. Such agency charges from the factory for this job.

**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 concerned 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 crèches 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 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.**

**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, crèches, 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 were 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 lose 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 and consumed 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 One major change has been done in ASI 2012-13 schedule in comparison to that of ASI 2011-12 is that in Part-II of the schedule, the month-wise labour data will be collected for Financial Year.

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 and Profit & Loss (PL) Account 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.

**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 ‘more than one year’ 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 may 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 in 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 particulars of factory unit/ 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 is sent to CSO (IS Wing), Kolkata for updation of frame. **This number is unique in State × NIC × Sector.** Permanent Serial Number has been provided for all the factories selected 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. Note that for states, it will be always 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 with CIF. The 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 5-digit code needs to be given based on 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 in the field according to the location of the units. The code for units located in the rural areas is 1 and for that in the urban areas is 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:** This item is relevant for central sample only. 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. For state sample, this item may be left blank.

**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 only. Also, in the case of joint returns, proper DSL and PSL numbers for which the joint return is compiled should be properly recorded.

**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 must 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.

Note that formation of 'Joint Return' as defined above is done only at the stage of updation of frame by FOD (i.e., before selection of samples), and in no case is allowed at the post sample selection. That is, the **unit(s) belonging to the Census Sector will not be the joint unit with a unit of Sample Sector or all units belonging to the Sample Sector should not be joint among themselves even if the above said conditions are satisfied.** If such a situation arises, due to inclusion of units coming from the supplementary frame for that year, information pertaining to the unit(s) of Sample Sector needs to be suitably apportioned and separate return should be filled in for each of them. **Thus, in case of sample sector the number of units will be always 1.**

Let us consider an example where in the sample selected for ASI 2011-12, it is found that 5 units U<sub>1</sub>, U<sub>2</sub>, U<sub>3</sub>, U<sub>4</sub> and U<sub>5</sub> belong to the CENSUS sector with same JR code. During data collection for ASI 2011-12 in the field, it is found that other 2 units U<sub>6</sub> and U<sub>7</sub> belonging to the SAMPLE sector satisfy all the necessary conditions of JR with that of 5 units U<sub>1</sub>, U<sub>2</sub>, U<sub>3</sub>, U<sub>4</sub> and U<sub>5</sub> belong to the CENSUS sector and a combined return is available. For ASI 2011-12 survey, information in respect of U<sub>6</sub> and U<sub>7</sub> are to be segregated first, and a single joint return will be submitted for U<sub>1</sub>, U<sub>2</sub>, U<sub>3</sub>, U<sub>4</sub> and U<sub>5</sub> only. Separate returns are to be filled in for U<sub>6</sub> and U<sub>7</sub>, if selected for ASI 2011-12. However, during the frame updation for ASI 2012-13, U<sub>6</sub> and U<sub>7</sub> need to be assigned the same JR code as for U<sub>1</sub>, U<sub>2</sub>, U<sub>3</sub>, U<sub>4</sub> and U<sub>5</sub> so that all the 7 units are considered as Census units and a single consolidated return is to be submitted for U<sub>1</sub>, U<sub>2</sub>, U<sub>3</sub>, U<sub>4</sub>, U<sub>5</sub>, U<sub>6</sub> and U<sub>7</sub> during ASI 2012-13 survey.

3.2.12 **Block A, item 12: status of units:** This item will be recorded in codes. The codes used for 'status of unit' are given below:

<b>Open</b> .....	1,
<b>Closed</b> (for less than or equal to 3 years).....	2,
<b>NOP</b> (for less than or equal to 3 years).....	3,
<b>Deleted</b> .....	4,
Existing but <b>non-response</b> due to closure and owner / occupier is not traceable.....	5
<b>Non-response due to non-existence and owner not traceable</b> (incl. the case of non-existent for more than 3 years) .....	6
<b>Non-response due to production not yet started or accounting year not closed during the year</b> .....	7
<b>Non-response due to other reasons</b> [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
<b>Deleted due to any other reason</b> (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 relevant for such units such as 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. is 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.
- If status of unit is '1' (i.e. open), Blocks A, B, C, D and E must be filled in.
- If status of unit is '2' (i.e. closed), Blocks A, B, C and E must be filled in.
- If status of unit is '3' (i.e. NOP), Blocks A, B and C must be filled in.
- If status of unit is other than '1' / '2' / '3', Block A must be filled in.

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 the 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:

<b>Type of Organisation</b>	<b>Description</b>
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.

It is to be noted that the appropriate code should be recorded for the units with status code '1' (i.e. open). Due to unavailability of the appropriate code for the units having status code other than '1', last available information may be used.

**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:

Wholly Central Government:	1
Wholly State and/or Local Government:	2
Central Government and State and/or Local Government jointly:	3
Joint Sector Public:	4
Joint Sector Private:	5
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'.

Interrelationship between organisation code and ownership code is given below:

SI No.	Type of Organization (Number in the bracket indicate the code as per ASI Instruction Manual)	Type of Ownership (Number in the bracket indicate the code as per ASI Instruction Manual)
1	Individual Proprietorship (1) Joint Family (HUF) (2) Partnership (3) Private Limited Company (5)	<b>Cannot be</b> 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)
2	Public Limited Company (4) Government Departmental Enterprise (excluding Khadi, Handloom) (6) Public Corporation by Special Act. of Parliament or State Legislature of PSU (7)	<b>Cannot be</b> a) Wholly Private Ownership (6)

It is to be noted that the appropriate code should be recorded for the units with status code '1' (i.e. open). Due to unavailability of the appropriate code for the units having status code other than '1', last available information may be used.

**3.3.4 Block B: item 4: whether the unit has ISO Certification, 14000 Series:** If the unit 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 1.4.2012 to 31.3.2013 as accounting year, then record **2012 to 2013**. 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 is being 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 re-valued value is considered now. But depreciation will be taken on original cost and not on re-valued 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. If depreciation of earlier years is shown in balance sheet, it may be adjusted in the opening depreciation value.

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) Assets used for post-manufacturing activities such as, sale, storage, distribution, etc.;
- 4) 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**:

- 5) Intangible assets like goodwill, preliminary expenses including drawing and design etc.;
- 6) Advance payment for fixed assets not yet received;
- 7) Copy Right, Mining Lease Right etc. if shown in Balance Sheet. However, these are to be included under non-operating expenses if same appears in Profit and Loss Account.

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. On the other hand, if 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. 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 charges 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.

3.4.4 **Block C: item 4: transport equipment:** These are used for transporting employees and goods of 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 re-valued 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 re-valuation 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 re-valuation 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 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 the Companies 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:

- a) Bills receivable,
- b) Cheques in hand,
- c) Prepaid expenses,
- d) Balance with excise authorities,
- e) Advance income tax,
- f) Security deposits (if refundable within one year),
- g) Tender deposits of short duration,
- h) Rent receivable for rented out fixed assets,
- i) The interest charged by the factory for untimely payment from parties, and
- j) Excess service tax paid to the government.

The items which will also be excluded in other current assets are:

- k) Unused overdraft facility,
- l) Capital transactions like investment in private companies,
- m) Trade investment,
- n) Amount receivable for sale of fixed assets,
- o) Any advance relating to capital transactions, and
- p) Long term loan with interest thereon.

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 (IS Wing), 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 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 as well as non-working days. 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.

3.6.10 **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.

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 13 (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 is 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 kind 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. In case the up-keeping is directly taken care of by the management, it will be treated as benefit in kind, and will be included if individual nature.

### 3.7 **Block F: other expenses**

3.7.0 This block includes the cost of other inputs - both the industrial and non-industrial service rendered by others that 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 (major) 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 charges):** 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) and (iii) 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 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 this item includes the value of sales of 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 the cases of 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 is used instead of ASICC for classifying the items in Blocks H, I and J. 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. It may be noted that NPCMS descriptions are not based on any local or brand name. The names may be in generic form, especially in pharmaceutical products.

**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 H: 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 in 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 the 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 only** 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, (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 be **excluded**. In case of electricity undertaking, rent received for meter or transformer installed at the customer's premises will not be included here.

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 or export incentive 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/VAT 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 13: 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 is to be calculated up to 2 place of decimal under Col. 12 and the same is to be multiplied by quantity manufactured shown under Col. 5 in respect of first ten major items at Srl. 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 the 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 of 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. These questions have been formulated which are to be answered in affirmative (yes) or negative (no). The question will be answered 'yes' if the factory use that facility for any purpose related to factory irrespective of the fact whether it relates to manufacturing activity or not.

### 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 fields mentioned here should be answered in 'yes' or '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 (Srl. No. 9) and by Ex-factory value approach, should tally (Srl. No. 14).

3.15.5 **Serial No 5:** All the 14 items mentioned here need to be 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 be 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 borne 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 Financial 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, **lock-out 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. 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 Cols. 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 Cols. 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 1<sup>st</sup> 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 1<sup>st</sup> 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) The units must be having the same State code;
- b) The units should have the same management;
- c) Separate unit-wise accounts are not available and only combined accounts are available;
- d) Resources that go into the manufacturing activity in the units are not separately identifiable;
- e) The units must 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.

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 1<sup>st</sup> April and 31<sup>st</sup> 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. In case the unit has accounts covering period more than 12 months (say, for 18 months), then the months corresponding to the period 1<sup>st</sup> April to 31<sup>st</sup> March will be considered.

## Chapter Four

### Operational and Organisational Aspects of Field Work

4.0 The entire field work pertaining to central sample of Annual Survey of Industries is undertaken by the Field Operations Division (FOD) of NSSO. The ASI fieldwork is to be done by the Superintending Officers (S.Os) 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.

4.0.1 Due to the introduction of Web Portal for collection, compilation and dissemination of ASI data, the entire operation will be web-based, and functions and operations as defined in the Operational Manual of ASI web portal. However, keeping in view that the existing practices and procedures will be followed for some more time either by FOD or by DES. Those are given below.

#### 4.1 Operational Aspects

##### 4.1.1 Training

4.1.1.1. There is an in-built system of providing training to all Superintending Officers (S.Os) in the technique of conducting ASI work. Zonal training centres set up at Jaipur, Lucknow, Nagpur, Bangalore, Kolkata and Guwahati each headed by a Deputy Director General are responsible for providing training on ASI to S.Os. 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 S.Os in the Sub-Regional and Regional Offices before entrusting them with the actual field work.

4.1.1.2. *Issues of notices:* 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 SRO/RO is properly affixed on the notice in the space provided for it. The notices may 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 be 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 that address of the sub-regional office is to be given against item 2 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 S.O. at SRO/NSRO 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 S.Os. 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 S.Os should immediately approach the Post-Master or the S.Os 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 S.Os 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 site visits by the S.Os and 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 central sample 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 to be made to the available number of S.Os in all the sub-regional offices/notional sub-regional offices at Regional Headquarters. In allotting the ASI factories among the S.Os, it is to be ensured that the total workload (including that of Agricultural Statistics work) per S.Os 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 S.Os. the jurisdiction and factories be rotated among the S.Os 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 officer in that region should draw up and adhere to a suitable tour programme for each month, in consultation with the S.Os or next higher authority in that region. S.Os 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 finally 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 on next working day. 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 S.Os 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 S.O. has submitted the schedules to other S.O. He/She should scrutinise thoroughly all the returns submitted in accordance with the scrutiny instructions issued by the headquarters from time to time. The scrutiniser S.O. is required to note down the scrutiny points including arithmetical check, identification details/discrepancies noticed on the prescribed scrutiny sheet. The compiler S.Os 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 staffs. All Group A officers are also required to super scrutinise at least 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 scrutiniser S.Os 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 Agency. 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 most one return (in term of GVA) every month (from November to March) to the Headquarters Office, New Delhi. The next top 5 returns (in terms of GVA) 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 Regional Heads may take steps to scrutinize top two returns (in terms of GVA) of each charge at the NSROs/SROs under their jurisdiction not covered as 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 15<sup>th</sup> 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 15<sup>th</sup> 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 Agency

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 Profit and Loss Account etc. Balance Sheet and Profit and Loss 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.

4.7.1.1 In the ASI Web Portal, the following work-flow is being followed regarding allocation, compilation and submission of ASI returns at various levels:

RO/SRO Head (allocates) → Compiler (despatches) → Factory (compiles/submits) → Compiler (compiles/submits) → Peer Scrutinizer → SRO Head (scrutinizes) → RO (scrutinizes) → Send to CSO/Super scrutiny.

4.7.1.2 In this context, the following points may be noted:

- The scanned copies of the balance sheet and P&L account etc, if any, can be uploaded to the ASI Web Portal by the Compiler.
- Schedules referred back, at any stage, will go directly to the Compiler who had filled-in the schedule.
- Modifications in the data, if any, required to be implemented in the already filled-in schedule can only be done by the Compiler who had filled-in the schedule.
- The identification of schedules meant for 'super scrutiny' and 'send to CSO' will be done by the system itself periodically.
- In the web portal, ROs only need to navigate to 'Schedule Activities → Send to CSO' for despatching the schedule to CSO (IS Wing) and 'Schedule Activities → Send for Super Scrutiny' to send the schedules to HQ/concerned ZO for super-scrutiny.

4.7.2 **Submission of scrutinized ASI returns to tabulating agency:** 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 agency.

4.7.2.1 With the ASI Web Portal, there is any need neither for acknowledgement receipt from CSO (IS Wing) nor dispatching ASI Part II to Labour Bureau. The dashboards reflect the receipt position in real time. Also, Labour Bureau is being provided the facility for downloading the relevant ASI data (Blocks A, B and E of Part-I and Part-II) by themselves.

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, 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 the tabulating agency 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 Prosecution**

4.8.0 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 Statistics Officer 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 Officer.

4.8.1 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 30<sup>th</sup> 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 Office of Statistics Officer 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 Office of Statistics Officer for further legal proceedings to be started by RO.

- (ix) Before sending these files to Concerned Statistics Officer, 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 S.O.

4.8.2 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 Concerned S.O. every month.

#### **4.9 Follow up action after sanctioning the prosecution**

4.9.1 After sanctioning the prosecution, the S.O. 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 S.O.
- (ii) Contact the counsel immediately on his appointment, and brief him on the case.
- (iii) The S.O. 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 S.O. of day to day proceedings.
- (v) The S.O. to be informed 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.

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

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

**4.10 Submission of the bills received from the Public Prosecutor/Counsel for sanction by S.O.**

4.10.1 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 S.O., the payment may be made to the counsel under intimation to S.O.

# ANNEXURES





By Hand/ Regd. Post



GOVERNMENT OF INDIA  
MINISTRY OF STATISTICS & PROGRAMME IMPLEMENTATION  
OFFICE OF THE DEPUTY DIRECTOR GENERAL & STATISTICS OFFICER  
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 2012-13. Instructions and form may be downloaded from [www.mospi.gov.in](http://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 2012-13" 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.

**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/Agency 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 their 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 (i) and 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 (2012-2013):** Earlier, the Zone-wise ASI Frame along with the selected sample list for the survey year was sent to the respective Zonal offices of FOD through e-mail and CD along with the structure of ASI Frame given in Statement AII.1. Some general instructions were given for continuous and simultaneous updation of frame along with the survey work of current year and its maintenance so that the updated frame became ready with the completion of survey of current year. Now with the implementation of web portal, the entire work of ASI including updation of frame, selection of sample, collection of data, processing and dissemination of data will be done through the portal. Separate manuals will be made available for updation of frame, selection of sample and collection of data through the web portal. In the new system, the relevant fields of frame

for a given year, say, ASI 2012-13 will be auto-updated based on the information collected during the current year (in this case by ASI 2012-13). The task will be left in respect of list of supplementary units and of list of delete units. However, the general instructions for updation of frame that was used earlier and will be followed in principle 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 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/FOD(RO-State).
4. It should invariably be check that all the fields contain admissible entries and no field is truncated/ incomplete, 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 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** (i.e., for units with non-empty *Ds111* field).
8. The 4-digit “frmnic” should be updated as per reported industry code (Item A5 of Block A) in the current return.
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 list of additional units, termed as Supplementary List 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.
11. 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 may be noted that units marked as deletion code ‘04’ are not considered for sample selection.
12. 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.
13. 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.

14. The permanent Serial Number (Psl No.) of the additional units is to be provided by the Zonal Office or Regional Office of FOD(State) 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.
15. 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.
16. A separate list containing *district name* and *district code* may also be supplied along with the updated frame.
17. 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 exists 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'. Note that formation of 'Joint Return' as defined above is done only at the stage of updation of frame by FOD and care should be taken in respect of the units of supplementary frame, and the process is not allowed at after the sample is drawn for survey.



## Statement AII.1: Structure of ASI Frame

Sl. No	Field Name	Type	Width	Remarks
1.	Cso_id	Character	8	<b>This id is generated in CSO as per the suggestion of FOD for identification of units uniquely. This should not be disturbed in any case.</b>
2.	State	Character	2	This signifies the 2-digit code for state.
3.	SRO	Character	4	This signifies the 4-digit code for SRO.
4.	Distcode	Character	2	This signifies the 2-digit 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.	PsI No	Character	5	This is permanent serial number of the units given by FOD office.
8.	Frmnic	Character	4	This is 4-digit 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	<b>This signifies registration number for the unit appearing in the CIF.</b>
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 <b>city/town/tehsil</b> 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. <b>While updating, it should be updated with total employee size.</b>
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 2010-11**

Code	State/UT Name	No. of factories in the frame	Number of factories			
			Central Sample			State Sample
			Census	Sample	Total	
(1)	(2)	(3)	(4)	(5)	(6)	(7)
01	Jammu & Kashmir	804	185	188	373	214
02	Himachal Pradesh	2240	418	436	854	480
03	Punjab	12780	788	2268	3056	1916
04	Chandigarh (U. T.)	310	99	58	157	38
05	Uttarakhand	2756	624	492	1116	522
06	Haryana	5980	1002	1010	2012	1319
07	Delhi	3936	760	678	1438	776
08	Rajasthan	8207	724	1446	2170	1550
09	Uttar Pradesh	13798	1484	2308	3792	3304
10	Bihar	2834	310	520	830	719
11	Sikkim	83	83	0	83	0
13	Nagaland	107	107	0	107	0
14	Manipur	112	112	0	112	0
16	Tripura	507	507	0	507	0
17	Meghalaya	106	106	0	106	0
18	Assam	2814	476	496	972	635
19	West Bengal	8266	1014	1418	2432	1854
20	Jharkhand	2535	354	476	830	556
21	Odisha	2569	396	450	846	741
22	Chattisgarh	2376	380	442	822	465
23	Madhya Pradesh	4244	723	740	1463	1269
24	Gujarat	21307	1702	3640	5342	3271
25	Daman & Diu	1958	278	352	630	191
26	Dadra & N Haveli	1489	285	260	545	133
27	Maharashtra	28043	3248	4592	7840	4117
28	Andhra Pradesh	26338	1437	4600	6037	3709
29	Karnataka	10768	2025	1686	3711	2022
30	Goa	600	252	114	366	119
32	Kerala	6981	1080	1150	2230	1305
33	Tamil Nadu	37009	4367	5988	10355	4877
34	Puducherry	843	263	152	415	115
35	A & N. Island	24	24	0	24	0
	<b>All India</b>	<b>212724</b>	<b>25613</b>	<b>35960</b>	<b>61573</b>	<b>36217</b>

### 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-six states/ UT's., (i) units having 100 or more employees, and (ii) all factories covered under Joint Returns.
- c) After excluding the Census Sector units as defined in paragraphs a) and b) above, the strata will be formed at State  $\times$  District  $\times$  Sector  $\times$  4-digit of NIC-2008 level. Sectors are (i) Bidi, (ii) Manufacturing and (iii) Electricity. All units belonging to the strata (i.e., formed on the basis of units in *State by District by Sector 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**

- a) Then factories, in each stratum, are arranged in order of their number of employees. Finally, the sample will be drawn circular systematically in the form of four independent sub-samples considering an overall sampling fraction, say, between 16% to 20%, depending upon the availability of resources of FOD/State. An even number of units with a minimum of 4 units are selected and evenly distributed in four sub-samples. It may be noted that in the formation of stratum, the sectors are taken as (i) Bidi, (ii) Manufacturing and (iii) Electricity. Moreover, each of the 4 sub-samples from a particular stratum may not have equal number of units.
- b) Out of these four sub-samples, two, preferably the odd ones, will be given to FOD, NSSO and the remaining two will be given to State/UT for data collection. Thus if four sub-samples SS<sub>1</sub>, SS<sub>2</sub>, SS<sub>3</sub> and SS<sub>4</sub> are formed in each stratum, the sub-samples SS<sub>1</sub> and SS<sub>3</sub> will be surveyed by NSSO, FOD, and the sub-samples SS<sub>2</sub> and SS<sub>4</sub> will be surveyed by State/ UT.
- c) The entire units under the Census scheme *plus* all the units belonging to the two sub-samples meant for FOD (i.e., sub-samples SS<sub>1</sub> and SS<sub>3</sub>) may be treated as the Central sample.
- d) All the units belonging to the two sub-samples meant for State/UT (i.e., sub-samples SS<sub>2</sub> and SS<sub>4</sub>) may be treated as the State sample. However, State/UT will have to use

Census units, surveyed by central agency, along with their State sample while deriving the (district level) estimates for their State/UT.

- e) So, there will not be any provision of drawing state sample separately in the new sampling design for ASI. In fact, in the new design, the earlier stratification of State by Sector by 4-digit NIC will be replaced with State by District by Sector by 4-digit of NIC, and the samples will be drawn from the sample sector in the form of four (4) independent sub-samples compared to two (2) sub-samples done earlier. As per the new sample design, it will be possible to get district level estimates from the central sample alone, which was not possible in the earlier sample design.

### AIII.4 Estimation Procedure

#### AIII.4.1 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, 3, 4) [m=1 and 3 for central and 2 and 4 for state].

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:

$${}^c\hat{Y}'_i = \sum_{s=1} \left[ \frac{E_{is}}{\sum_{m=1,3} e_{ism}} \left[ \sum_{k=1}^{e_{is1}} y_{is1k} + \sum_{k=1}^{e_{is3}} y_{is3k} \right] \right] = \sum_{s=1} \left[ \hat{Y}_{is1} + \hat{Y}_{is3} \right] = \sum_{s=1} \sum_{m=1,3} \hat{Y}_{ism} \dots\dots\dots (1)$$

where superscript 'C' in  ${}^c\hat{Y}'_i$  stands for central sample.

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

$${}^c\hat{Y}'_{im} = \sum_{s=1} \left[ \frac{E_{is}}{e_{ism}} \sum_{k=1}^{e_{ism}} y_{ismk} \right], \quad m=1,3. \quad \dots\dots\dots (1.1)$$

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** based on the central sample is given by:

$${}^c\hat{Y}_i = {}^c\hat{Y}'_i + \hat{Y}_i'' \quad \dots\dots\dots (2)$$

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

$${}^c\hat{Y} = \sum_i {}^c\hat{Y}_i \quad \dots\dots\dots (3)$$

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

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

$${}^s\hat{Y}'_i = \sum_{s=1} \left[ \frac{E_{is}}{\sum_{m=2,4} e_{ism}} \left[ \sum_{k=1}^{e_{is2}} y_{is2k} + \sum_{k=1}^{e_{is4}} y_{is4k} \right] \right] = \sum_{s=1} \left[ \hat{Y}_{is2} + \hat{Y}_{is4} \right] = \sum_{s=1} \sum_{m=2,4} \hat{Y}_{ism} \quad \dots\dots (4)$$

where superscript ‘S’ in  ${}^s\hat{Y}'_i$  stands for state sample.

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

$${}^s\hat{Y}'_{im} = \sum_{s=1} \left[ \frac{E_{is}}{e_{ism}} \sum_{k=1}^{e_{ism}} y_{ismk} \right], \quad m=2,4. \quad \dots\dots\dots (4.1)$$

Using  $\hat{Y}_i''$  as 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** based on the state sample is given by:

$${}^s\hat{Y}_i = {}^s\hat{Y}'_i + \hat{Y}_i'' \quad \dots\dots\dots (5)$$

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

Estimation formula for any characteristics of the enterprise **for the sample sector** of the i-th state **based on pooled sample (i.e., central and state combined)** is:

$${}^p\hat{Y}'_i = \sum_{s=1} \left[ \frac{E_{is}}{\sum_{m=1}^4 e_{ism}} \left[ \sum_{m=1}^4 \sum_{k=1}^{e_{ism}} y_{ismk} \right] \right] \quad \dots\dots\dots (6)$$

Using  $\hat{Y}_i''$  as 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** based on the pooled sample is given by:

$${}^p\hat{Y}_i = {}^p\hat{Y}_i' + \hat{Y}_i'' \quad \dots\dots\dots (7)$$

The above equations are given for generating the estimates for the State. However, similar treatment may be given or same equations may be used in generating the estimates at district level.

#### AIII.4.2 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.4.3 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:

$$V\hat{a}r(\hat{Y}_i) = \sum_s V\hat{a}r(\hat{Y}_{is}) \quad \dots\dots\dots (8)$$

The sampling variance based on central Samples is:

$$V\hat{a}r(\hat{Y}_i) = \sum_s \{(\hat{Y}_{is1} - \hat{Y}_{is3}) / 2\}^2 \quad \dots\dots\dots (9.1)$$

The sampling variance based on state Samples is:

$$V\hat{a}r(\hat{Y}_i) = \sum_s \{(\hat{Y}_{is2} - \hat{Y}_{is4}) / 2\}^2 \quad \dots\dots\dots (9.2)$$

For generating estimates of variance for the pooled sample is:

$$V\hat{a}r(\hat{Y}_i) = \frac{1}{12} \sum_s \sum_{m=1}^4 (\hat{Y}_{ism} - \hat{Y}_{is})^2, \text{ where } \hat{Y}_{is} = \frac{1}{4} \sum_{m=1}^4 \hat{Y}_{ism} \quad \dots\dots(9.3)$$

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

$$V\hat{a}r(\hat{Y}) = \sum_i V\hat{a}r(\hat{Y}_i) \quad \dots\dots\dots (10)$$

**AIII.4.4 For ratio  $\hat{R}$  :**

For  $\hat{R}$  at all-India based on central sample (i.e. sub-sample 1 and 3) is,

$$\begin{aligned}
 M\hat{S}E(\hat{R}) &= \frac{1}{(\hat{X})^2} \left[ \hat{V}(\hat{Y}) - 2\hat{R}Co\hat{v}(\hat{X}, \hat{Y}) + \hat{R}^2\hat{V}(\hat{X}) \right] \dots\dots\dots (11) \\
 &= \frac{1}{\hat{X}^2} \sum_s \left[ \sum_{m=1,3} (\hat{Y}_{sm} - {}^c\hat{Y}_s)^2 - 2\hat{R} \sum_{m=1,3} (\hat{Y}_{sm} - {}^c\hat{Y}_s)(\hat{X}_{sm} - {}^c\hat{X}_s) + \hat{R}^2 \sum_{m=1,3} (\hat{X}_{sm} - {}^c\hat{X}_s)^2 \right] \dots(11.1) \\
 \text{where } {}^c\hat{Y}_s &= \frac{1}{2} \sum_{m=1,3} \hat{Y}_{sm} \text{ and } {}^c\hat{X}_s = \frac{1}{2} \sum_{m=1,3} \hat{X}_{sm}
 \end{aligned}$$

For  $\hat{R}$  at state level from central sample (i.e., for i-th state based on central sample),

$$\begin{aligned}
 M\hat{S}E(\hat{R}_i) &= \frac{1}{(\hat{X}_i)^2} \left[ \hat{V}(\hat{Y}_i) - 2\hat{R}_iCo\hat{v}(\hat{X}_i, \hat{Y}_i) + \hat{R}_i^2\hat{V}(\hat{X}_i) \right] \dots\dots (12) \\
 &= \frac{1}{\hat{X}_i^2} \sum_s \left[ \sum_{m=1,3} (\hat{Y}_{ism} - {}^c\hat{Y}_{is})^2 - 2\hat{R}_i \sum_{m=1,3} (\hat{Y}_{ism} - {}^c\hat{Y}_{is})(\hat{X}_{ism} - {}^c\hat{X}_{is}) + \hat{R}_i^2 \sum_{m=1,3} (\hat{X}_{ism} - {}^c\hat{X}_{is})^2 \right] \dots(12.1) \\
 \text{where } {}^c\hat{Y}_{is} &= \frac{1}{2} \sum_{m=1,3} \hat{Y}_{ism} \text{ and } {}^c\hat{X}_{is} = \frac{1}{2} \sum_{m=1,3} \hat{X}_{ism}
 \end{aligned}$$

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

$$\begin{aligned}
 M\hat{S}E(\hat{R}_i) &= \frac{1}{\hat{X}_i^2} \sum_s \left[ \sum_{m=2,4} (\hat{Y}_{ism} - {}^s\hat{Y}_{is})^2 - 2\hat{R} \sum_{m=2,4} (\hat{Y}_{ism} - {}^s\hat{Y}_{is})(\hat{X}_{ism} - {}^s\hat{X}_{is}) + \hat{R}^2 \sum_{m=2,4} (\hat{X}_{ism} - {}^s\hat{X}_{is})^2 \right] \dots(12.2) \\
 \text{where } {}^s\hat{Y}_{is} &= \frac{1}{2} \sum_{m=2,4} \hat{Y}_{ism} \text{ and } {}^s\hat{X}_{is} = \frac{1}{2} \sum_{m=2,4} \hat{X}_{ism}
 \end{aligned}$$

For  $\hat{R}$  at all-India based on pooled sample (i.e. sub-samples 1, 2, 3 and 4) is,

$$\begin{aligned}
 M\hat{S}E(\hat{R}) &= \frac{1}{12\hat{X}^2} \sum_s \left[ \sum_{m=1}^4 (\hat{Y}_{sm} - \hat{Y}_s)^2 - 2\hat{R} \sum_{m=1}^4 (\hat{Y}_{sm} - \hat{Y}_s)(\hat{X}_{sm} - \hat{X}_s) + \hat{R}^2 \sum_{m=1}^4 (\hat{X}_{sm} - \hat{X}_s)^2 \right] \dots(13) \\
 \text{where } \hat{Y}_{sm}, \hat{X}_{sm} &= \text{estimate of aggregate of characteristic Y, X of m-th sub-sample in the s-th stratum and } \hat{Y}_s = \frac{1}{4} \sum_{m=1}^4 \hat{Y}_{sm} .
 \end{aligned}$$

**AIII.4.5 Estimates of RSE:**

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

$$R\hat{S}E(\hat{R}) = \frac{\sqrt{M\hat{S}E(\hat{R})}}{\hat{R}} \times 100 \quad \dots\dots\dots (13)$$

**AIII.4.6 Multipliers for enterprises:**

The formulae for multipliers for a stratum are given below:

formula for sub-sample wise multiplier	formula for combined sample multiplier
$\frac{E_{is}}{e_{ism}}, m = 1, 2, 3 \text{ or } 4.$	$\frac{E_{is}}{e_{is}}, e_{is} = \sum_{m=1}^4 e_{ism}$

**AIII.4.7 Treatment for surveyed cases and casualty cases:**

**AIII.4.7.1 Casualty cases:** The casualty case may occur in cases where the unit is existing but non-response due to closure and owner/occupier is not traceable (code 5), non-response due to production not yet started or accounting year not closed during the year (code 7) or non-response due to other reasons [incl. 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] (code 8). Thus, the units with survey codes 5, 7 and 8 as per Item 12, Block A are treated as casualties. Moreover, if for the units that are found 'closed' or 'NOP', the relevant information are not available, those will be treated as casualty in counting the number of surveyed units ( $e_{ism}$ ).

**AIII.4.7.2 Imputation of data from past survey for casualty units:** In case any units in the census sector becomes casualty, information in respect of all the characteristics may be borrowed from the previous year, if available, for the census sector units belonging to that post-survey stratum of State By District By 4-Digit of NIC. Sometimes, this is also followed in case of sample units which are casualty but information on various characteristics for previous year of those units is available.

**AIII.4.7.3** 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 excluding the casualty cases will be considered.

**AIII.4.8 Treatment in cases of void strata**

**AIII.4.8.1** 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 more subsamples. 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 separately for central and state. All the various cases are discussed below:

AIII.4.8.2 When a stratum is void in the sub-samples 1 and 3, the following procedure is recommended:

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

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 (II): Both the Sample sector and Census sector are void:*

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.

AIII.4.8.3 The treatment will be similar if the stratum is void in the sub-samples 2 and 4 to generate estimate from the state sample. If only one sub-sample (out of sub-sample 2 and 4) is void, then estimate for the void stratum may be replaced with the estimate as obtained from the other sub-sample for the same stratum as is mentioned in earlier paragraph. It may be possible that in a particular stratum, sub-samples 1 and 3 are void but sub-samples 2 and 4 are not void or conversely sub-samples 1 and 3 are not void but sub-samples 2 and 4 are void. In the former case merging of stratum may be required in generating central sample estimates while that is not required in generating estimates from state sample. In the later case merging of stratum is required in generating state sample estimate while merging is not required in generating estimates from central sample. In such cases for generating pooled estimate, merging is also not required. The stratum merging in generating pooled estimate is required only when all the four sub-samples in a stratum are void. The same merging principle, which is mentioned in earlier paragraph, is to be followed in such cases.

**The Factories Act 1948**  
[63 of 1948]

AIV.1 "**Factory**" 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 "**Manufacturing 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]

**CONFIDENTIAL**

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 2012-2013 (Part -I)  
(Please read the instructions before filling the return)

<b>Block A: Identification particulars (for official use)</b>											
1. Schedule Despatch (DSL) No.											
2. PSL No.											
3. Scheme code ( <i>Census-1, Sample-2</i> )											
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 ( <i>Rural-1, Urban-2</i> )											
10. RO /SRO code											
11. No. of Units											
12. Status of Unit ( <i>Code</i> )											

<b>Block B: Particulars of the factory (to be filled by owner of the factory)</b>											
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 ( <i>code</i> )											
3. Type of ownership ( <i>code</i> )											
4. Whether the unit has ISO Certification, 14000 Series ( <i>yes-1, no-2</i> )											
5. Year of initial production											
6. Accounting year (..... to .....) to											
7. Number of months of operation											
8. Does your unit have computerised accounting system? ( <i>yes-1, no-2</i> )											
9. Can your unit supply ASI data in computer media? ( <i>yes-1, no-2</i> )											
10. Details of 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

<b>Block C: FIXED ASSETS</b>												
Sl. No.	Type 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 ----- (cols. 3+4+5-6)	Up to year beginning	Provided during the year	Adjustment for sold/ discarded during the year	Up to year end  (cols. 8+9 -10)	Opening as on ----- (cols. 3-8)	Closing as on ----- (cols. 7-11)
			Due to revaluation	Actual additions								
(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.	<b>Sub-total (items 2 to 7)</b>											
9.	Capital work in progress											
10.	<b>Total (items 1+8+9)</b>											

DSL No       PSL No      

<b>Block D: WORKING CAPITAL AND LOANS</b>			
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.	<b>Sub-total (items 1 to 3)</b>		
5.	Semi-finished goods/work in progress		
6.	Finished goods		
7.	<b>Total inventory ( items 4 to 6)</b>		
8.	Cash in Hand & at Bank		
9.	Sundry Debtors		
10.	Other current assets		
11.	<b>Total current assets (items 7 to 10)</b>		
12.	Sundry Creditors		
13.	Over draft, cash credit, other short term loan from banks & other financial institutions		
14.	Other current liabilities		
15.	<b>Total current liabilities (items 12 to 14)</b>		
16.	<b>Working Capital (item 11-item 15)*</b>		
17.	Outstanding loans (excluding interest but including deposits)**		
<p><i>Note:</i></p> <p>* Give reasons in the footnote for negative values and abnormal verification in opening and closing values.</p> <p>** If outstanding loans include interest, a footnote may be given</p>			

DSL No       PSL No

<b>Block E: EMPLOYMENT AND LABOUR COST</b>							
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)
<b>Part A: Details for each category of staff</b>							
1.	Male workers employed directly						
2.	Female workers employed directly						
3.	<b>Sub-total (items 1 + 2)</b>						
4.	Workers employed through contractors						
5.	<b>Total workers (items 3 + 4)</b>						
6.	Supervisory & managerial staff						
7.	Other employees						
8.	Unpaid family members/ proprietor/ coop. members						
9.	<b>Total employees (items 5+6+7+8)</b>						
<b>Part B: Some details for all categories of staff combined</b>							
10.	Bonus (in Rs.)						
11.	Contribution to provident & other funds (in Rs.)						
12.	Workmen & staff welfare expenses (in Rs.)						
13.	Number of working days	(i) Manufacturing days					
		(ii) Non-manufacturing days					
		<b>(iii) Total ( i+ ii)</b>					
14.	<b>Total cost of production (in Rs.)</b> [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      

<b>Block F : OTHER EXPENSES</b>		
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.	<b>Total expenses (1 to 6)</b>	
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	

<b>Block G: OTHER OUTPUT/RECEIPTS</b>		
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.	<b>Total receipts (1 to 6)</b>	
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

<b>Block H: Indigenous input items consumed (if needed, additional sheets may be used for recording input items with serial nos. starting from 25)</b>						
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.	<b>Total basic items (items 1 to 11)</b>	<b>9990100</b>				
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 consumed	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 (items 13 to 21)	9992000				
23.	<b>Total inputs (items 12+ 22)</b>	<b>9993000</b>				
24.	Any additional requirement of electricity (unmet demand)		KWH			
* Full description of items not in NPC-MS 2011:						



DSL No       PSL No

<b>Block I: Imported input items consumed (if needed, additional sheets may be used for recording input items with serial nos. starting from 8)</b>						
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.	<b>Other imported items</b>	<b>9922100</b>				
7.	<b>Total imports (consumed) (items 1 to 6)</b>	<b>9994000</b>				

DSL No       PSL No

<b>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)</b>												
Sl. No.	Products/By-products description (First ten major items as per value - no brand name)	Item code (NPC-MS)	Unit of quantity	Quantity manufactured	Quantity 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 quantity manufactured including subsidy received (Rs.) (col.12× 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.	<b>Total ( items 1 to 11)</b>	<b>9995000</b>										
13.	Share (%) of products/by-products directly exported											

\* Full description of items not in NPC-MS 2011:

DSL No       PSL No

<b>Block K: Information and Communication technology (ICT) usage</b>		
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 has a local area network?	

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

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<b>Block M: Particulars of field operations</b>					
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	

<b>Block N: Comments of Superintending Officer/Scrutinising officer</b>
<p><i>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 e.g. Ratio of output to input, ratio of depreciation/distributive expenses to output etc should be given.</i></p> <p><b>Please refer to detailed instructions also for further guidance.</b></p>

<b>Annual Survey of Industries 2012-2013</b>						
<b>Part A</b>						
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)	<b>X</b>	<b>X</b>	Superintending Officer	Scrutinising Officer
		Major Ten basic items consumed				
		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 (2012-13)	Previous year (2011-12)	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) <b>Total input</b> (Bl. F: item 7, col.3)(+)(Bl. H: item 23, col. 6)(+) (Bl. I: item 7, col. 6)			
	8) <b>Total output</b> (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 (2012-13)	Previous year (2011-12)	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 the 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 Superintending Officer

( )  
Name of the Superintending Officer

<b>PART-B</b> <b>(To be filled in by Scrutinizing officer)</b>		
Impose check on the following and give observations against each item		
<b>Sl. No.</b>	<b>Check points</b>	<b>Observations (Yes-1/No-2)</b>
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

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**ANNUAL SURVEY OF INDUSTRIES 2012-2013**  
**PART II MANDAYS WORKED, ABSENTEEISM & LABOUR TURNOVER**

**Block 1: Identification and other particulars**

1. Schedule Despatch No.				10. Type of Organisation (code)		16. Signature	
2. PSL No.							
3. Scheme Code (Census -1, sample - 2)				11. Type of Ownership (code)		17. Name of the Scrutinizing Officer	
4. Industry code as per frame (4-digit level of NIC -08)				12. Accounting Year		18. personal code	
5. Industry code as per return (5-digit level of NIC -08)				13. Name of the Superintending Officer		19. Head Quarter	
6. Description of Industry						20. Signature	
7. Status code				14. personal code			
8. District code				15. Head Quarter			
9. RO/SRO code							
Name and Address of the Industrial Undertaking							
City/Town/Village:		Tehsil/Taluk:		District:		State:	

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

Sl no .	Month	Scheduled Working days for Workers	No of Mandays Worked	No of Mandays lost due to absence	No of Workers in employment on		Accessions during the Month	Separations during the month due to	
					First day of month	Last day of month		Death or retirement	Other causes
0	1	2	3	4	5	6	7	8	9
1.	Apr, 2012								
2.	May, 2012								
3	June, 2012								
4	July, 2012								
5	Aug, 2012								
6	Sep, 2012								
7	Oct, 2012								
8	Nov, 2012								
9	Dec, 2012								
10	Jan, 2013								
11	Feb, 2013								
12	Mar, 2013								

**Ready Reference for some items of ASI Schedule with respect to Balance Sheet and P&L Account**

PARTICULARS	Reference Accounts	ASI SCHEDULE		
		Block	Item	remarks
(1)	(2)	(3)	(4)	(5)
<b>A. FIXED ASSET</b>	<b>Balance Sheet</b>			
<b>1. LAND</b>	Fixed Asset (Asset Side)	C	1	
Development of land	Fixed Asset (Asset Side)			
Drainage / Sewerage / Water system (if external to factory building)	Fixed Asset (Asset Side)			
Fencing / Compound wall (if external to the factory building)	Fixed Asset (Asset Side)			
Land	Fixed Asset (Asset Side)			
Land in other State/UT with NO ECONOMIC ACTIVITY	Fixed Asset (Asset Side)			
Leasehold Land (depreciation charged)	Fixed Asset (Asset Side)			
Plot	Fixed Asset (Asset Side)			
Road and Culverts	Fixed Asset (Asset Side)			
<b>2. BUILDING:</b>	Fixed Asset (Asset Side)	C	2	
Administrative building	Fixed Asset (Asset Side)			
Bore well / Tube well (if it is an integral part of the factory building)	Fixed Asset (Asset Side)			
Building	Fixed Asset (Asset Side)			
Building (Others)	Fixed Asset (Asset Side)			
Building in Other State/UT with no economic activity	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)			
Factory building	Fixed Asset (Asset Side)			
Fencing / Compound Wall (if it is an integral part of the factory building)	Fixed Asset (Asset Side)			
Fire precaution system	Fixed Asset (Asset Side)			
Godown	Fixed Asset (Asset Side)			
Generator room	Fixed Asset (Asset Side)			
Hospital building	Fixed Asset (Asset Side)			
Lifts	Fixed Asset (Asset Side)			
Lifts Attached With Building	Fixed Asset (Asset Side)			
Machinery room	Fixed Asset (Asset Side)			
Non-Factory building	Fixed Asset (Asset Side)			
Office Premises	Fixed Asset (Asset Side)			
Office building	Fixed Asset (Asset Side)			
Ownership flats for staff	Fixed Asset (Asset Side)			
Partition (Not wooden)	Fixed Asset (Asset Side)			
R&D building	Fixed Asset (Asset Side)			
Residential building / quarters	Fixed Asset (Asset Side)			
School Building	Fixed Asset (Asset Side)			
Sewerage system / Water system (if it is an integral part of the factory building)	Fixed Asset (Asset Side)			
Shed / Boiler Shed	Fixed Asset (Asset Side)			
Shops	Fixed Asset (Asset Side)			

PARTICULARS	Reference Accounts	ASI SCHEDULE		
		Block	Item	remarks
(1)	(2)	(3)	(4)	(5)
Showroom	Fixed Asset (Asset Side)	C	2	
Stair case	Fixed Asset (Asset Side)			
Store Room	Fixed Asset (Asset Side)			
Temporary Partition (not Wooden)	Fixed Asset (Asset Side)			
Workshop room	Fixed Asset (Asset Side)			
<b>3. PLANT AND MACHINERY</b>	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)			
DG Set	Fixed Asset (Asset Side)			
Dies & Moulds	Fixed Asset (Asset Side)			If fitted with plant & machinery
Dies & Moulds (in Plastic & similar industry)	Fixed Asset (Asset Side)			
Dies & Tools	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)			
Machinery	Fixed Asset (Asset Side)			
Molasses tank (sugar industry)	Fixed Asset (Asset Side)			
Moulds (if fixed to the machinery)	Fixed Asset (Asset Side)			
Others ( P & M)	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	Fixed Asset (Asset Side)			
Sewing Machine	Fixed Asset (Asset Side)			
Transformers (for P & M)	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)			
<b>4. TRANSPORT EQUIPMENT</b>	Fixed Asset (Asset Side)	C	4	
Animal driven cart (along with draught animals)	Fixed Asset (Asset Side)			
Auto-rickshaw	Fixed Asset (Asset Side)			
Bike	Fixed Asset (Asset Side)			
Car / Motor 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)			
Jeep	Fixed Asset (Asset Side)			
Locomotives	Fixed Asset (Asset Side)			
Moped	Fixed Asset (Asset Side)			
Motor cycle	Fixed Asset (Asset Side)			
Others (Transport)	Fixed Asset (Asset Side)			
Rickshaw	Fixed Asset (Asset Side)			
Rope-way	Fixed Asset (Asset Side)			
Scooter	Fixed Asset (Asset Side)			



PARTICULARS	Reference Accounts	ASI SCHEDULE		
		Block	Item	remarks
(1)	(2)	(3)	(4)	(5)
Tempo	Fixed Asset (Asset Side)	C	4	
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)			
<b>5. COMPUTER EQUIPMENT &amp; SOFTWARE</b>	Fixed Asset (Asset Side)	C	5	
CVT	Fixed Asset (Asset Side)			
Computer	Fixed Asset (Asset Side)			
Other Computer Accessories	Fixed Asset (Asset Side)			
Other Computers	Fixed Asset (Asset Side)			
Printer	Fixed Asset (Asset Side)			
Computer Software	Fixed Asset (Asset Side)			
UPS	Fixed Asset (Asset Side)			
<b>6. POLLUTION CONTROL EQUIPMENT</b>	Fixed Asset (Asset Side)	C	6	
Effluent Treatment Plant	Fixed Asset (Asset Side)			
Pollution Control Equipment	Fixed Asset (Asset Side)			
Other Pollution Equipment	Fixed Asset (Asset Side)			
<b>7. OTHERS</b>	Fixed Asset (Asset Side)	C	7	
Access Control System	Fixed Asset (Asset Side)			
Air Cooler	Fixed Asset (Asset Side)			
Air Purifiers	Fixed Asset (Asset Side)			
Air conditioner	Fixed Asset (Asset Side)			
Aqua guard	Fixed Asset (Asset Side)			
Attendance Time recorder	Fixed Asset (Asset Side)			
Barcode Labelling Machine	Fixed Asset (Asset Side)			
Books & Periodicals	Fixed Asset (Asset Side)			
Bore well / Tube well (if external to the factory building)	Fixed Asset (Asset Side)			
Bucket	Fixed Asset (Asset Side)			
CCTV	Fixed Asset (Asset Side)			
Calculator	Fixed Asset (Asset Side)			
Camera	Fixed Asset (Asset Side)			
Canteen equipment	Fixed Asset (Asset Side)			
Capicitor Panel	Fixed Asset (Asset Side)			
Cellular Phone	Fixed Asset (Asset Side)			
Clock	Fixed Asset (Asset Side)			
Clock / Radio / Television	Fixed Asset (Asset Side)			
Close Circuit TV	Fixed Asset (Asset Side)			
Colour Cabinet Machine	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)			
Dies & Moulds	Fixed Asset (Asset Side)			If not fitted with plant & machinery
Drill Machine	Fixed Asset (Asset Side)			
Dummy	Fixed Asset (Asset Side)			
EPABX	Fixed Asset (Asset Side)			
Electric Fans	Fixed Asset (Asset Side)			
Electrical Equipment	Fixed Asset (Asset Side)			
Electrical Fittings	Fixed Asset (Asset Side)			

PARTICULARS	Reference Accounts	ASI SCHEDULE		
		Block	Item	remarks
(1)	(2)	(3)	(4)	(5)
Electrical installation / Fittings / Meters	Fixed Asset (Asset Side)	C	7	
Electronic Typewriter	Fixed Asset (Asset Side)			
Engines	Fixed Asset (Asset Side)			
Exhaust Fan	Fixed Asset (Asset Side)			
Fabric Testing Machine	Fixed Asset (Asset Side)			
Fans	Fixed Asset (Asset Side)			
Fax Machine	Fixed Asset (Asset Side)			
Fire Extinguisher / Fire Brigade	Fixed Asset (Asset Side)			
Fire Fighting Equipment	Fixed Asset (Asset Side)			
Franking Machine	Fixed Asset (Asset Side)			
Fridge	Fixed Asset (Asset Side)			
Furniture and Fixture	Fixed Asset (Asset Side)			
Generator (for office)	Fixed Asset (Asset Side)			
Guard Tour System	Fixed Asset (Asset Side)			
Heater	Fixed Asset (Asset Side)			
Hospital equipment	Fixed Asset (Asset Side)			
Intercom	Fixed Asset (Asset Side)			
Inverter	Fixed Asset (Asset Side)			
Iron Machine	Fixed Asset (Asset Side)			
Laboratory equipment / Apparatus	Fixed Asset (Asset Side)			
Land development equipment	Fixed Asset (Asset Side)			
Library	Fixed Asset (Asset Side)			
Lift used for Lifting Raw Material & Goods	Fixed Asset (Asset Side)			
Livestock for manufacturing / transport	Fixed Asset (Asset Side)			
Metal Detector	Fixed Asset (Asset Side)			
Mobile phone	Fixed Asset (Asset Side)			
Motion picture	Fixed Asset (Asset Side)			
Office equipment / Machinery	Fixed Asset (Asset Side)			
Others (Fixed Assets)	Fixed Asset (Asset Side)			
PABX / EPABX / Intercom	Fixed Asset (Asset Side)			
Pager / Fax machine / Xerox machine	Fixed Asset (Asset Side)			
Partition (Wooden)	Fixed Asset (Asset Side)			
Pattern Marker Machine	Fixed Asset (Asset Side)			
Photocopier	Fixed Asset (Asset Side)			
Photostat Machine	Fixed Asset (Asset Side)			
Pipelines	Fixed Asset (Asset Side)			
Plastic Strapping Machine	Fixed Asset (Asset Side)			
Plastics Crates	Fixed Asset (Asset Side)			
Platform	Fixed Asset (Asset Side)			
Pump	Fixed Asset (Asset Side)			
Punching machine	Fixed Asset (Asset Side)			
Pusing Press	Fixed Asset (Asset Side)			
Quality control equipments	Fixed Asset (Asset Side)			
RO System	Fixed Asset (Asset Side)			
Racks	Fixed Asset (Asset Side)			
Radio Link	Fixed Asset (Asset Side)			
Rail tracks / Railway siding	Fixed Asset (Asset Side)			
Refrigerator	Fixed Asset (Asset Side)			
Room Heater	Fixed Asset (Asset Side)			
Room cooler	Fixed Asset (Asset Side)			
Safe	Fixed Asset (Asset Side)			
Sanitary fittings	Fixed Asset (Asset Side)			
Scale	Fixed Asset (Asset Side)			
Security Alarm	Fixed Asset (Asset Side)			

PARTICULARS	Reference Accounts	ASI SCHEDULE		
		Block	Item	remarks
(1)	(2)	(3)	(4)	(5)
Security equipments	Fixed Asset (Asset Side)	C	7	
Side bridge	Fixed Asset (Asset Side)			
Stabilizer	Fixed Asset (Asset Side)			
Steel Almira	Fixed Asset (Asset Side)			
Storage Racks	Fixed Asset (Asset Side)			
Storage tank	Fixed Asset (Asset Side)			
TV Camera	Fixed Asset (Asset Side)			
Tank	Fixed Asset (Asset Side)			
Telephone	Fixed Asset (Asset Side)			
Television	Fixed Asset (Asset Side)			
Telex Machine	Fixed Asset (Asset Side)			
Temporary Partition (Wooden)	Fixed Asset (Asset Side)			
Testing Equipment	Fixed Asset (Asset Side)			
Time Clock	Fixed Asset (Asset Side)			
Timer	Fixed Asset (Asset Side)			
Tools & Dies	Fixed Asset (Asset Side)			
Tools and Tackles	Fixed Asset (Asset Side)			
Transformers (not for P & M)	Fixed Asset (Asset Side)			
Tubewell	Fixed Asset (Asset Side)			
Type writer	Fixed Asset (Asset Side)			
Vaccum Cleaner	Fixed Asset (Asset Side)			
Washing Machines (Other Than Laundry)	Fixed Asset (Asset Side)			
Water & Electricity Equipment	Fixed Asset (Asset Side)			
Water Dispenser	Fixed Asset (Asset Side)			
Water Equipment	Fixed Asset (Asset Side)			
Water Filter	Fixed Asset (Asset Side)			
Water Pump with Motor	Fixed Asset (Asset Side)			
Water Purifier	Fixed Asset (Asset Side)			
Water Softener	Fixed Asset (Asset Side)			
Water Tank	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)			
Weigh scales	Fixed Asset (Asset Side)			
Weighing machines	Fixed Asset (Asset Side)			
Weight & Measurement	Fixed Asset (Asset Side)			
Wooden partition	Fixed Asset (Asset Side)			
Xerox Machine	Fixed Asset (Asset Side)			
<b>8. CAPITAL WORK IN PROGRESS</b>		C	9	
Building (in Other State/UT with economic activity)	Fixed Asset (Asset Side)	Outside the		Purview of ASI
Capital Account	Fixed Asset (Asset Side)			
Copyrights	Fixed Asset (Asset Side)			
Goodwill	Fixed Asset (Asset Side)			
Land in other State/UT with economic activity	Fixed Asset (Asset Side)			
Trade Mark	Fixed Asset (Asset Side)			
<b>B. WORKING CAPITAL</b>				
<b>9. RAW MATERIALS &amp; COMPONENT PACKING</b>		D	1	
Building/Construction material	Manufacturing and Trading A/C			
Chemicals	Manu. and Trading A/C			
Components / Accessories used as raw material	Manu. and Trading A/C			

PARTICULARS	Reference Accounts	ASI SCHEDULE		
		Block	Item	remarks
(1)	(2)	(3)	(4)	(5)
Construction Material	Manu. and Trading A/C	D	1	
Goods for Trading (Resale)	Manu. and Trading A/C			
Material in transit (if raw material and payment made)	Manu. and Trading A/C			
Materials supplied by the factory to others for processing	Manu. and Trading A/C			
Packing Material	Manu. and Trading A/C			
Raw material and Components	Manu. and Trading A/C			
Raw Material in Transit (Payment Made)	Manu. and Trading A/C			
Trading material	Manu. and Trading A/C			
<b>10. FUEL &amp; LUBRICANTS</b>	Manu. and Trading A/C	D	2	
Diesel	Manu. and Trading A/C			
Fuels & Lubricants	Manu. and Trading A/C			
Lubricants	Manu. and Trading A/C			
Others (Fuel)	Manu. and Trading A/C			
<b>11. SPARES, STORES &amp; OTHERS</b>	Manu. and Trading A/C	D	3	
Canteen grain stock	Manu. and Trading A/C			
Consumable stores	Manu. and Trading A/C			
Dead stock	Manu. and Trading A/C			
Electrical stores	Manu. and Trading A/C			
Loose Tools	Manu. and Trading A/C			
Material for Repairs	Manu. and Trading A/C			
Scrap other than production	Manu. and Trading A/C			
Spares	Manu. and Trading A/C			
Spares, stores and others	Manu. and Trading A/C			
Stationery	Manu. and Trading A/C			
Stock of Building Material	Manu. and Trading A/C			
Store	Manu. and Trading A/C			
Store & Consumables	Manu. and Trading A/C			
Tools and dies	Manu. and Trading A/C			
Vehicle spares	Manu. and Trading A/C			
<b>12. SEMI-FINISHED GOODS</b>	Manu. and Trading A/C	D	5	
Goods in Process	Manu. and Trading A/C			
Semi-Finished Goods	Manu. and Trading A/C			
Work-in-Progress	Manu. and Trading A/C			
<b>13. FINISHED GOODS</b>	Manu. and Trading A/C	D	6	
Finished goods	Manu. and Trading A/C			
Goods in Transit (Finished Goods & payment not received)	Manu. and Trading A/C			
Material in transit (if finished goods and payment not received)	Manu. and Trading A/C			
Scraps / by-product	Manu. and Trading A/C			
<b>14. CASH IN HAND &amp; BANK</b>	Current Asset (Asset Side)	D	8	
Bank balance	Current Asset (Asset Side)			
Cash at Bank	Current Asset (Asset Side)			
Cash imprest	Current Asset (Asset Side)			
Cash in Current Account	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)			

PARTICULARS	Reference Accounts	ASI SCHEDULE		
		Block	Item	remarks
(1)	(2)	(3)	(4)	(5)
Foreign currency account	Current Asset (Asset Side)	D	8	
Foreign Currency in Hand	Current Asset (Asset Side)			
Franking Machine Balance	Current Asset (Asset Side)			
Imprest Money	Current Asset (Asset Side)			
MO Forms	Current Asset (Asset Side)			
Others ( Cash in Hand & Bank)	Current Asset (Asset Side)			
Petty Cash	Current Asset (Asset Side)			
Postage Imprest	Current Asset (Asset Side)			
Postage imprest / franking machine balance	Current Asset (Asset Side)			
Postage Stamp	Current Asset (Asset Side)			
Revenue Stamps (Asset side)	Current Asset (Asset Side)			
Staff Imprest	Current Asset (Asset Side)			
In call account	Current Asset (Asset Side)	Outside the		
Letter of Credit/Margin Account	Current Asset (Asset Side)	Purview of ASI		
<b>15. SUNDRY DEBTORS</b>	Current Asset (Asset Side)	D	9	
Advance payment for supply of raw material etc.	Current Asset (Asset Side)			
Advance to Customer	Current Asset (Asset Side)			
Advance to Parties	Current Asset (Asset Side)			
Advances to Supplier	Current Asset (Asset Side)			
Other Debtors	Current Asset (Asset Side)	D	9	
Sundry Creditors Debit Balances	Current Asset (Asset Side)			
Sundry Debtors	Current Asset (Asset Side)			
Unsecured, considered doubtful	Current Asset (Asset Side)			
Unsecured, considered good exceeding 6 months and not exceeding 6 months	Current Asset (Asset Side)			
<b>16. OTHER CURRENT ASSETS</b>	Current Asset (Asset Side)	D	10	
Advance FBT (Fringe Benefit Tax)	Current Asset (Asset Side)			
Advance for Job Work	Current Asset (Asset Side)			
Advance Income Tax	Current Asset (Asset Side)			
Advance Recoverable	Current Asset (Asset Side)			
Advance Recovered in Cash & kind	Current Asset (Asset Side)			
Advance tax	Current Asset (Asset Side)			
Advance to Others	Current Asset (Asset Side)			
Advance to Staff / Workers	Current Asset (Asset Side)			
Advances to Sister Concern	Current Asset (Asset Side)			
Any Other receivables	Current Asset (Asset Side)			
Balance in Excise Deptt / Custom Deptt.	Current Asset (Asset Side)			
Balance with excise authorities	Current Asset (Asset Side)			
Bills receivable	Current Asset (Asset Side)			
Call & short term deposit	Current Asset (Asset Side)			
Cash in Transit	Current Asset (Asset Side)			
Cheque deposited but not cleared	Current Asset (Asset Side)			
Cheques in hand	Current Asset (Asset Side)			
Debit balances of sundry creditor	Current Asset (Asset Side)			
Drawback Receivable	Current Asset (Asset Side)			
Duty draw back receivable	Current Asset (Asset Side)			
Earnest Money (Less than 1 Year)	Current Asset (Asset Side)			
Earnest Money deposited for Raw Material (Asset side)	Current Asset (Asset Side)			
Education Cess Recoverable	Current Asset (Asset Side)			

PARTICULARS	Reference Accounts	ASI SCHEDULE		
		Block	Item	remarks
(1)	(2)	(3)	(4)	(5)
Excise Duty Balance with Excise Department	Current Asset (Asset Side)	D	10	
Excise Duty Recoverable	Current Asset (Asset Side)			
Expenses Receivable	Current Asset (Asset Side)			
Export incentive receivable	Current Asset (Asset Side)			
FBT advance	Current Asset (Asset Side)			
FBT Refund	Current Asset (Asset Side)			
FBT Refund Due/ Recoverable	Current Asset (Asset Side)			
Finished Goods in Transit (Payment not Received)	Current Asset (Asset Side)			
Goods in Transit (Finished Goods and payment received)	Current Asset (Asset Side)			
Interest Receivable	Current Asset (Asset Side)			
Intt. Receivable (for short term loan)	Current Asset (Asset Side)			
Loan and Advances (less than 1 yr.)	Current Asset (Asset Side)			
Loan to staff/workers	Current Asset (Asset Side)			
Margin Money (Less than 1 year)	Current Asset (Asset Side)			
Material in Transit (if Finished goods and payment received)	Current Asset (Asset Side)			
Other Advance	Current Asset (Asset Side)			
Other Current Assets	Current Asset (Asset Side)			
Other Debt	Current Asset (Asset Side)			
Other Loan & Advances	Current Asset (Asset Side)			
Others (Receivable)	Current Asset (Asset Side)			
Prepaid expenses	Current Asset (Asset Side)			
Prepaid Fee & Subscription	Current Asset (Asset Side)			
Prepaid Insurance	Current Asset (Asset Side)			
Rent Receivable	Current Asset (Asset Side)			
Sales Tax Receivable in Connection with Goods Sold	Current Asset (Asset Side)			
Sales Tax Recoverable	Current Asset (Asset Side)			
Security Deposits (Less than 1 Year) (Asset side)	Current Asset (Asset Side)			
Service Tax Recoverable	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)			
VAT Receivable (for Current Year)	Current Asset (Asset Side)			
Worker advance	Current Asset (Asset Side)			
Worker loan	Current Asset (Asset Side)			
Bad Debts written off		Outside the		
Deposits with Govt. Departments and others.		purview of ASI		
<b>17. SUNDRY CREDITORS</b>	Current Liability	D	12	
Advance from Customer	Current Liability			
Advance from party	Current Liability			
Advance Payments Received for Supplies	Current Liability			
Advance received from suppliers	Current Liability			
Customers at Credit	Current Liability			
Other sundry creditors	Current Liability			
Sundry Creditors	Current Liability			
Sundry creditors for supplies	Current Liability			

PARTICULARS	Reference Accounts	ASI SCHEDULE		
		Block	Item	remarks
(1)	(2)	(3)	(4)	(5)
<b>18. OVER DRAFTS</b>		D	13	
Bank Overdraft	Current Liability			
Bill Purchase	Current Liability			
Book debts	Current Liability			
Bridge loan	Current Liability			
Cash credit	Current Liability			
Demand loan	Current Liability			
Director's loan (short term)	Current Liability			
Loan against Hypothecation of Book Debt	Current Liability			
Loan against Hypothecation of Letter of Credit	Current Liability			
Loans against hypothecation of bills discounting	Current Liability			
Other (Overdraft, Cash Credit etc)	Current Liability			
Over draft	Current Liability			
Packing credit	Current Liability			
Short term loans from bank	Current Liability			
Short term loans from other financial institutions	Current Liability			
Short Term Loans on hypothecation of working capital	Current Liability			
Working capital loan	Current Liability			
<b>19. OTHER CURRENT LIABILITIES</b>	Current Liability	D	14	
Advance against FDR	Current Liability			
Advance from others	Current Liability			
Audit Fee Payable	Current Liability			
Bill Discounted	Current Liability			
Bills payable (including bill discounting)	Current Liability			
Bonus payable	Current Liability			
Cheque issued but not cleared	Current Liability			
Credit Balances of Subsidiary Companies	Current Liability			
Credit balances of subsidiary companies	Current Liability			
Credit Card (Liabilities)	Current Liability			
Creditors for expenses / Finances	Current Liability			
Current Liabilities	Current Liability			
Director's Remuneration Payable	Current Liability			
Earnest money deposit (Liability side)	Current Liability			
Education Cess Due	Current Liability			
Electricity & Water Charges Payable	Current Liability			
Electricity Payable	Current Liability			
Employee expenses payable	Current Liability			
ESI payable	Current Liability			
Ex-Gratia Payable	Current Liability			
Expenses Payable	Current Liability			
FBT Payable	Current Liability			
Fringe Benefit Tax (FBT) Payable	Current Liability			
Gratuity payable	Current Liability			
Income tax collected and used as working capital	Current Liability			
Interest accrued and due	Current Liability			

PARTICULARS	Reference Accounts	ASI SCHEDULE		
		Block	Item	remarks
(1)	(2)	(3)	(4)	(5)
Interest Payable	Current Liability	D	14	
Liability for Expenses	Current Liability			
Other Creditors	Current Liability			
Other Current Liabilities	Current Liability			
Other Liabilities	Current Liability			
Other Provision	Current Liability			
Others payable	Current Liability			
Outstanding expenses	Current Liability			
Outstanding Liabilities	Current Liability			
PF payable	Current Liability			
Property tax payable	Current Liability			
Provision (Others)	Current Liability			
Provision for contingencies	Current Liability			
Provision for FBT (Fringe Benefit Tax)	Current Liability			
Provision for gratuity and others	Current Liability			
Provision for Income Tax	Current Liability			
Provision for proposed dividend	Current Liability			
Provision for Taxation	Current Liability			
Salary payable	Current Liability			
Sales tax	Current Liability			If used as working capital
Sales tax payable	Current Liability			
Security Deposits (for less than one yr) (Liability side)	Current Liability			
Sundry Creditors for Other Liabilities / Finances	Current Liability			
Taxes & Duties Payable	Current Liability			
TDS payable	Current Liability			
Telephone Expenses / Bills Payable	Current Liability			
Tender deposits	Current Liability			
Tender Deposits (Liability side)	Current Liability			
Unpaid Property Tax	Current Liability			
Unpaid Wages	Current Liability			
VAT Payable	Current Liability			
Wages payable	Current Liability			
Water Charges Payable	Current Liability			
<b>20. OUTSTANDING LOANS</b>	Liability Side	D	17	
Car Loan	Liability Side			
Director's Loan ( Long term)	Liability Side			
Foreign currency long term loan	Liability Side			
Loan against FDR	Liability Side			
Loan against Fixed Assets	Liability Side			
Loan from FI's (excluding interest)	Liability Side			
Loan from Shareholders	Liability Side			
Loan of FD	Liability Side			
Loan on Debenture	Liability Side			
Loans / Advances from Directors (long term)	Liability Side			
Loans / Advances from head office	Liability Side			
Loans / Advances from subsidiaries	Liability Side			
Loans / Advances from subsidiaries (excluding interest)	Liability Side			
Loans from partners / Proprietors	Liability Side			
Long Term Loan	Liability Side			
Non-convertible debentures	Liability Side			



PARTICULARS	Reference Accounts	ASI SCHEDULE		
		Block	Item	remarks
(1)	(2)	(3)	(4)	(5)
Partners Loan	Liability Side	D	17	
Redeemable Debentures (excluding interest)	Liability Side			
Secured Loan (Long term)	Liability Side			
Term Loan from Banks (excluding interest)	Liability Side			
Term loan from financial institutions	Liability Side			
Unsecured Loan (Long Term)	Liability Side			
Unsecured loans	Liability Side			
Vehicle Loan	Liability Side			
Accrued Interest				Outside the
Additional Demand of Income Tax				purview of ASI
Advance given for purchase of fixed assets				
Advance received for sale of fixed assets				
Authorized Capital				
Bad Debt				
Bank Guarantee				
Brokerage or Commission on Subscription				
Called Up Capital				
Capital Account				
Chit Fund				
Convertible Debenture				
Credit Balance of P/L Account				
Debit Balance of P&L Accounts				
Deferred Liability / Tax				
Deferred Revenue Expenditure				
Deferred Tax Assets				
Deposit/Securities from dealer for more than one year in liabilities				
Deposits with Govt. Deptt.				
Development expenditure				
Development Rebate Reserve				
Drawing by Partners				
Earnest Money (More than 1 Year)				
General Reserve				
Good Will				
In Call Account				
Income Tax Due / Recoverable				
Interest Accrued but not due on Loans				
Interest Accrued on FDR				
Intra Unit Account				
Investment Allowance Reserve				
Investment in partnership firm				
Investment in Shares				
Investment				
Issued & Subscribed Capital				
Letter of Credit / Margin Account				
Letter of Credit for goods yet to be Received				
Long Term Securities				
Margin Money (More than 1 year)				

PARTICULARS	Reference Accounts	ASI SCHEDULE		
		Block	Item	remarks
(1)	(2)	(3)	(4)	(5)
Material in Transit (Raw Material & Payment not made)		Outside the		
Materials supplied by others to the factory for processing		purview of ASI		
Miscellaneous Expenditure				
Written-Off				
Net Loss				
Paid up Capital				
Partner's Capital				
Perishable Goods				
Post Office Securities				
Preliminary Expenses				
Preliminary Expenses Written Back				
Proprietors Capital Account				
Raw Material in Transit (Payment not made)				
Reserve & Surplus				
Royalty				
Security Deposits (More than 1 Year)				
Share Capital				
Share Premium Account				
Sinking Fund				
Stock Reserve				
Trade Mark				
Underwriting of Shares				
VAT receivable (Past years)				
<b>C. EMPLOYMENT</b>				
<b>21. WAGES &amp; SALARY</b>	P & L Account	E	9	
C.C Allowance	P & L Account			
Cash award	P & L Account			
Children Education Allowance	P & L Account			
Compensatory allowance except	P & L Account			
Children Education Allowance				
Conveyance allowance	P & L Account			
Dearness Allowance	P & L Account			
Director's Remuneration	P & L Account			
Fringe Benefit Tax (FBT) paid by employer	P & L Account			
Full & Final settlement	P & L Account			
Good Attendance Bonus/ Incentives	P & L Account			
GWE Allowance	P & L Account			
House Rent Allowance	P & L Account			
HRA Paid	P & L Account			
Incentives to Employees	P & L Account			
Income Tax Paid for Employees	P & L Account			
L. T. A.	P & L Account			
Lay off compensation	P & L Account			
Leave with wages	P & L Account			
Leave Encashment	P & L Account			
Leave Travelling Concession	P & L Account			
Manufacturing wages paid	P & L Account			
Medical Allowances	P & L Account			
Notice Pay	P & L Account			
Other Allowances	P & L Account			
Others (Salary & Wages)	P & L Account			

PARTICULARS	Reference Accounts	ASI SCHEDULE		
		Block	Item	remarks
(1)	(2)	(3)	(4)	(5)
Over Time/ Extra Wages	P & L Account	E	9	
Paid Holidays	P & L Account			
Partner's Salary/Remuneration	P & L Account			
Production Incentive	P & L Account			
Remuneration to Director	P & L Account			
Retaining Allowance	P & L Account			
Salary Paid	P & L Account			
Special Pay	P & L Account			
Stipend	P & L Account			
Suspension Allowance	P & L Account			
Target Achievement Scheme	P & L Account			
Expenditure (Monthly)				
Wage Earned Leave	P & L Account			
Wages Paid	P & L Account			
<b>22. BONUS</b>	P & L Account	E	10	
Bonus Paid	P & L Account			
Ex Gratia Paid	P & L Account			
Festival Bonus	P & L Account			
Others (Bonus etc.)	P & L Account			
Profit Sharing	P & L Account			
Target Achievement Scheme	P & L Account			
Expenditure (Yearly)				
Year end bonus	P & L Account			
<b>23. CONTRIBUTION TO PF</b>	P & L Account	E	11	
Compensation for Work Injuries	P & L Account			
Contribution to PF/EPF/ESIC	P & L Account			
Contribution to Superannuation	P & L Account			
DLIF	P & L Account			
EDLIS	P & L Account			
Employee Group Insurance	P & L Account			
EPF/CPF	P & L Account			
ESI Contribution Expenses/Paid	P & L Account			
Fund created for work injuries and occupational diseases (if legal)	P & L Account			
Gratuity	P & L Account			
Group Gratuity Fund	P & L Account			
Group Insurance	P & L Account			
Labour Fund	P & L Account			
Labour Welfare	P & L Account			
Labour Welfare Fund	P & L Account			
Lay off fund	P & L Account			
LIC Group Gratuity	P & L Account			
Old age benefits	P & L Account			
Others (PF etc.)	P & L Account			
Pension Fund	P & L Account			
Perks	P & L Account			
Perquisites	P & L Account			
PF & ESIC Expenses	P & L Account			
PF Linked Insurance	P & L Account			
Provident Fund	P & L Account			
Provident Fund Linked Insurance	P & L Account			
Retrenchment Compensation	P & L Account			
VRS	P & L Account			
Welfare Fund Contribution	P & L Account			

PARTICULARS	Reference Accounts	ASI SCHEDULE		
		Block	Item	remarks
(1)	(2)	(3)	(4)	(5)
<b>24. WELFARE MEASURES</b>	P & L Account	E	12	
Beverages to staff	P & L Account			
Bus hired to and fro duty	P & L Account			
Canteen Cost	P & L Account			
Clothing and all other group benefits / uniform	P & L Account			
Clothing/Group Benefits/Uniform	P & L Account			
Community Development (for workers)	P & L Account			
Co-operative Store	P & L Account			
Creches	P & L Account			
Cultural & Education Benefits	P & L Account			
Cultural and recreational benefits	P & L Account			
Diwali / Festival Expenses ( As Welfare to Staff)	P & L Account			
Drinking Water	P & L Account			
Festival expenses	P & L Account			
Food and beverages and tobacco	P & L Account			
Food to Staff	P & L Account			
Gifts ( Employees)	P & L Account			
Hostel Expenses	P & L Account			
LTC	P & L Account			
Maternity and creches	P & L Account			
Medical Expenses for Workers/Cost of Medicine	P & L Account			
Others (Welfare Expenses)	P & L Account			
Picnic	P & L Account			
Recreation	P & L Account			
Refreshment to Staff	P & L Account			
Social Welfare	P & L Account			
Sport/Recreation Expenses	P & L Account			
Staff Hospitality/Welfare	P & L Account			
Staff Welfare	P & L Account			
Tea/Food to Staff	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			
Welfare Expenses	P & L Account			
<b>D. OTHER EXPENSES</b>	P & L Account			
<b>25. Work Done by Others on Materials Supplied by the unit</b>	P & L Account	F	1	
Button Holling & Fixing Charges	P & L Account			
Consultancy Charges Paid	P & L Account			
Dying/Printing Charges	P & L Account			
Embroidery Charges	P & L Account			
Fabrication Charges	P & L Account			
Finishing Charges	P & L Account			
Job Work Paid	P & L Account			
Labour Charges Paid	P & L Account			
Processing Charges Paid	P & L Account			
Stitching Charges	P & L Account			
Washing/ Dying/ Finishing Charges	P & L Account			

PARTICULARS	Reference Accounts	ASI SCHEDULE		
		Block	Item	remarks
(1)	(2)	(3)	(4)	(5)
<b>26. Repair &amp; maintenance on construction</b>	P & L Account	F	2(i)	
Building Repair/Maintenance	P & L Account			
Building maintenance	P & L Account			
Repair & Maintenance of Building	P & L Account			
White Washing	P & L Account			
<b>27. Repair &amp; maintenance of other fixed assets</b>	P & L Account	F	2(ii)	
CETP (Common Effluent Treatment Plant)	P & L Account			
Car Expenses(Repairs)	P & L Account			
Car Repair	P & L Account			
Computer Expenses (Repair & main.)	P & L Account			
Electricity Repair	P & L Account			
Factory Repair & Maintenance	P & L Account			
Generator repair and maintenance	P & L Account			
Machinery Repair	P & L Account			
Other Repairs	P & L Account			
Repair & Maintenance of Other Fixed Assets	P & L Account			
Repair & Maintenance of P & M	P & L Account			
Repair & Maintenance of Pollution Control Equipments	P & L Account			
Repair and maintenance of plant and machinery	P & L Account			
Repair and maintenance of pollution control equip.	P & L Account			
Repair of Vehicles	P & L Account			
Scooter Repairs	P & L Account			
Vehicle repair and maintenance	P & L Account			
<b>28. Operating Expenses</b>	P & L Account	F	3	
Admn. Charges on PF / DLIF	P & L Account			
Association & Membership	P & L Account			
Boiler Inspection Fees	P & L Account			
Carriage Inward	P & L Account			
Electrical Inspection Fees	P & L Account			
Factory Licence Fees	P & L Account			
Fee and taxation	P & L Account			
Fees & Subscription	P & L Account			
Fees, Rates & Taxes	P & L Account			
Freight & Forwarding ( Inward)	P & L Account			
House Tax	P & L Account			
Inspection Charges	P & L Account			
ISI Registration Charges	P & L Account			
ISO Registration Charges	P & L Account			
Inward freight / Inward transport charges	P & L Account			
Licence Fee	P & L Account			
Local Rates / Taxes	P & L Account			
Membership fees	P & L Account			
Octroi / Entry tax	P & L Account			
Operating Expenses (Others)	P & L Account			
Others (Operating Expenses)	P & L Account			
PF/DLI Administrative Charges	P & L Account			
Professional tax (firm)	P & L Account			
Property tax	P & L Account			

PARTICULARS	Reference Accounts	ASI SCHEDULE		
		Block	Item	remarks
(1)	(2)	(3)	(4)	(5)
Purchase tax on raw materials	P & L Account	F	3	
Rates and taxes	P & L Account			
Road tax for vehicles	P & L Account			
Sales tax renewal fees	P & L Account			
Subscription to Business Association (Mandatory)	P & L Account			
Tax Paid	P & L Account			
Tender Fee Paid to Govt	P & L Account			
Transport Inward	P & L Account			
Uniform	P & L Account			uniform is required for carrying out a specific activity/operation
<b>29. Non-Operating Expenses</b>	P & L Account	F	4	
AMC	P & L Account			
AMC of Computers	P & L Account			
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(Remuneration)	P & L Account			
Audit fees (including tax audit)	P & L Account			
Auditors Remuneration	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			
Cleaning Charges	P & L Account			
Commission Paid to Director	P & L Account			
Communication Charges	P & L Account			
Company Meeting Expenses	P & L Account			
Computer Expenses (Excluding repair & main.)	P & L Account			
Conference	P & L Account			
Conveyance charges / Expenses	P & L Account			
Courier Charges	P & L Account			
Custom Clearing Charges	P & L Account			
Data Processing Charges	P & L Account			
Design & Development Charges	P & L Account			
Difference in Exchange (Loss)	P & L Account			
Directors sitting fees	P & L Account			
Documentation Charges	P & L Account			
E-mail	P & L Account			
Entertainment expenses	P & L Account			
Exchange Rate Fluctuation (Expenses/Loss)	P & L Account			
Excise duty on stock of finished goods	P & L Account			
Exhibition Expenses	P & L Account			
Fabric Testing Charges	P & L Account			
Fees (other)	P & L Account			
Filing fees	P & L Account			
Financial Charges	P & L Account			
Fire Fighting Expenses	P & L Account			
Foreign tour expenses	P & L Account			

PARTICULARS	Reference Accounts	ASI SCHEDULE		
		Block	Item	remarks
(1)	(2)	(3)	(4)	(5)
Free samples	P & L Account	F	4	
Gardening expenses	P & L Account			
General expenses	P & L Account			
Guest house expenses	P & L Account			
House keeping expenses	P & L Account			
Industrial Area Maintenance Charge	P & L Account			
Industrial Exhibition	P & L Account			
Internet Expenses	P & L Account			
Journals	P & L Account			
Keyman insurance	P & L Account			
Legal & Professional Charges	P & L Account			
Legal charges / expenses	P & L Account			
Liaison office 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			
Newspaper	P & L Account			
Non-Operating Expenses (Others)	P & L Account			
Office Keeping Expenses	P & L Account			
Office expenses	P & L Account			
Others (Non-Operating Expenses)	P & L Account			
Parking Charges	P & L Account			
Payment to Contractor (other than Contract Workers)	P & L Account			
Periodicals	P & L Account			
Placement Charges	P & L Account			
Planning expenses	P & L Account			
Pollution Expenses	P & L Account			
Postage /Courier Charges	P & L Account			
Printing and Stationary	P & L Account			
Professional Charges /Fees	P & L Account			
Purchase Agency Services	P & L Account			
Recruitment Expenses	P & L Account			
Research and Development Charges	P & L Account			
Retainership Fee	P & L Account			
Revenue Stamps (Expenditure)	P & L Account			
Royalty Paid	P & L Account			
Royalty on production	P & L Account			
Sampling Expenses	P & L Account			
Security charges / Expenses	P & L Account			
Seminar	P & L Account			
Service Charges	P & L Account			
Service Tax	P & L Account			
Software Upgradation	P & L Account			
Stationery Expenses	P & L Account			
Subscription to Business Association (optional)	P & L Account			
Sundry Expenses	P & L Account			
Tax Audit	P & L Account			
Taxation Matter	P & L Account			
Taxi Hire Charges	P & L Account			

PARTICULARS	Reference Accounts	ASI SCHEDULE		
		Block	Item	remarks
(1)	(2)	(3)	(4)	(5)
Technical knowhow and consultancy charges	P & L Account	F	4	
Telegram	P & L Account			
Telephone Expenses	P & L Account			
Telex charges	P & L Account			
Tender Fee Paid to other than Govt	P & L Account			
Testing charges	P & L Account			
Tour expenses	P & L Account			
Training & development	P & L Account			
Travelling & Conveyance	P & L Account			
Travelling expenses	P & L Account			
Uniform	P & L Account			
Warehousing charges	P & L Account			
Watch & Ward	P & L Account			
Website Expenses	P & L Account			
Weigh bridge charges	P & L Account			
Car Insurance	P & L Account	F	5	
Factory Insurance	P & L Account			
Insurance Expenses / Paid	P & L Account			
Insurance of Vehicles	P & L Account			
Others (Insurance)	P & L Account			
<b>30. Receipt/Expenses excluded from ASI</b>	P & L Account			Outside the purview of ASI
Additional Demand of Sales Tax/Income Tax	P & L Account			
Adjustment relating to earlier years	P & L Account			
Agricultural expenses	P & L Account			
Agricultural income	P & L Account			
Amalgamation Expense Written Off	P & L Account			
Amount Written back (Income Side)	P & L Account			
Appropriation of Profit/Loss	P & L Account			
Award	P & L Account			
Bad Debt written off	P & L Account			
Balance Written off	P & L Account			
Brokerage on Shares	P & L Account			
Brokerage or commission on subscription or underwriting of shares of debentures	P & L Account			
Charity	P & L Account			
Chit Fund Loss/Profit	P & L Account			
Claim on Export	P & L Account			
Customer Claim Settled	P & L Account			
Customs Draw Back	P & L Account			
Customs Duty Draw back	P & L Account			
Damages, loss by fire etc.	P & L Account			
Debit balance of P&L Account	P & L Account			
Deepawali Expenses	P & L Account			
Deferred revenue expenditure (share issue expenses, marketing expenses, technical know-how)	P & L Account			
Deferred Tax Asset to be Created	P & L Account			
Demurrage Charges	P & L Account			
Depreciation	P & L Account			
Depreciation Written Off	P & L Account			
Development Expenditure	P & L Account			



PARTICULARS	Reference Accounts	ASI SCHEDULE		
		Block	Item	remarks
(1)	(2)	(3)	(4)	(5)
Discard of obsolete machinery expenses	P & L Account			Outside the purview of ASI
Dividend Income	P & L Account			
Dividend Received	P & L Account			
Donations	P & L Account			
Duty Draw Back Income	P & L Account			
ESI Demand (For Previous years)	P & L Account			
ESIC Demand (Earlier years)	P & L Account			
Excess Provision for Gratuity Written Off	P & L Account			
Expenditure relating to earlier years	P & L Account			
Expenses written off	P & L Account			
Festival Expenses	P & L Account			
Fines	P & L Account			
Gardening / Agriculture Income	P & L Account			
Gifts ( Partners )	P & L Account			
Holi Expenses	P & L Account			
Income tax consultancy charges	P & L Account			
Income tax paid	P & L Account			
Income Tax Written Back	P & L Account			
Insurance Claim	P & L Account			
Insurance claim received for earlier period	P & L Account			
Interest paid out of capital during construction.	P & L Account			
Interest on Capital	P & L Account			
Interest on Income Tax Refund Received	P & L Account			
Interest Paid to Partners	P & L Account			
Interest Paid to Proprietors	P & L Account			
Interest to partner on his capital	P & L Account			
Investment allowance	P & L Account			
Irrecoverable Balance Written Off	P & L Account			
Liability Written Back	P & L Account			
Loss in Transit	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			
Net Profit	P & L Account			
Other expenditure during construction period, not allocated.	P & L Account			
Penalty paid	P & L Account			
Pooja Expenses	P & L Account			
Preliminary expenses / Preliminary Expenses written off	P & L Account			
Preliminary Expenses Written Back (Expenditure)	P & L Account			
Preliminary Expenses Written Back (Income)	P & L Account			
Profit From Mutual Fund	P & L Account			
Profit on sale of fixed asset	P & L Account			
Profit on sale of investment	P & L Account			
Provision (Others)	P & L Account			
Provision for bad debt	P & L Account			
Provision for Fringe Benefit Tax	P & L Account			

PARTICULARS	Reference Accounts	ASI SCHEDULE		
		Block	Item	remarks
(1)	(2)	(3)	(4)	(5)
Provisions written back / withdrawn	P & L Account			Outside the purview of ASI
Refund of income tax/ Sales Tax	P & L Account			
Returns from investment	P & L Account			
Round Off Any (Expenditure Side)	P & L Account			
Round Off Any (Income Side)	P & L Account			
Royalty (Brand)	P & L Account			
Sale of Assets	P & L Account			
Sales Tax Paid (For Earlier Years)	P & L Account			
Sales tax refund received not belonging to reference year	P & L Account			
Share issue expenses	P & L Account			
Short & Excess	P & L Account			
Shortage	P & L Account			
Sundry Balance Written-Off	P & L Account			
Sundry Debtors Reserve	P & L Account			
TDS Expenses	P & L Account			
Written- Off (Expenditure Side)	P & L Account			
Written-Off (Income Side)	P & L Account			
<b>E. Other RECEIPTS</b>	P & L Account			
<b>31. Income from services</b>	P & L Account	G	1	
Charges Received	P & L Account			
Commission Received	P & L Account			
Consultancy Charges Received	P & L Account			
Difference in Exchange (Income)	P & L Account			
Exchange Rate Fluctuation (Income/Gain)	P & L Account			
Excise Duty Received as MODVAT Income	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 / Received	P & L Account			
Labour Charges Received	P & L Account			
Miscellaneous Receipt/Income	P & L Account			
Other Income	P & L Account			
Others (Receipts)	P & L Account			
Processing Charges Received	P & L Account			
Profit on Sale of Entitlements	P & L Account			
Rate Difference	P & L Account			
Rebate & Discount Income	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			
Electricity Generated & Sold	P & L Account	G	3	
Value of Electricity Generated & Sold	P & L Account			
Value of Own Construction	P & L Account	G	4	
Lease Rent Received for Other Fixed Assets	P & L Account	G	6	
Lease Rent Received for P & M	P & L Account			

PARTICULARS	Reference Accounts	ASI SCHEDULE		
		Block	Item	remarks
(1)	(2)	(3)	(4)	(5)
Rent Received for Other Fixed Assets	P & L Account	G	6	
Rent Received for P & M	P & L Account			
Rent Received for Building	P & L Account	G	8	
Rent Received for Land on Lease	P & L Account	G	9	
Royalty Received for Mines, Quarries & Similar Assets	P & L Account			
Fixed Deposit Income / Receipts	P & L Account	G	10	
Interest Income	P & L Account			
Interest Received	P & L Account			
Interest Received on FD/Long Term deposit	P & L Account			
Sale (Traded Goods)	P & L Account	G	11	
Sale Value of Goods Sold in Same Condition	P & L Account			
Sale of Empty Drums /Bags/Discarded Material	P & L Account			
Export Incentive	P & L Account	G	12	
Incentive on Sale	P & L Account			
Subsidies (Raw Material/ Product)	P & L Account			
Raw Material Consumed	P & L Account			
Other Basic Items (Indigenous)	P & L Account	H	11	
Non-basic Chemicals (all kinds)	P & L Account	H	13	
Packing Items/Charges/Expenses	P & L Account	H	14	
Packing Material Consumed	P & L Account			
Electricity Own Generated	P & L Account	H	15	
Electricity Expenses	P & L Account	H	16	
Electricity Purchased & Consumed	P & L Account			
Power Expenses	P & L Account			
Car Expenses (Diesel/Petrol)	P & L Account	H	17	
Diesel Consumed	P & L Account			
Furnace Oil consumed	P & L Account			
Lubricating Oil Consumed	P & L Account			
Petrol/Aviation Petrol Consumed	P & L Account			
Coal Consumed (Including Coke)	P & L Account	H	18	
Lignite Consumed	P & L Account			
Bio-Mass (Other than Firewood Inc. Bio-gas) (In Tonne)	P & L Account	H	19	
CNG	P & L Account			
Coal Gas ( in Cubic Meter)	P & L Account			
Gas consumed	P & L Account			
LPG (in KG.)	P & L Account			
Natural Gas (In Cubic Metre)	P & L Account			
Oil & Gas Consumed	P & L Account			
Firewood Including Charcoal (Tonne)	P & L Account	H	20	
Other Fuel Consumed	P & L Account			
Other Fuel Oil Consumed	P & L Account			
Solar Energy ( In Kwh)	P & L Account			
Water Purchased for Fuel Purposes ( In Kilo Litre)	P & L Account			
Consumable Goods	P & L Account	H	21	
Consumable Stores	P & L Account			
Dhoties & Dusters	P & L Account			
Nuts & Bolts	P & L Account			
Soaps	P & L Account			
Stores & Spares	P & L Account			

PARTICULARS	Reference Accounts	ASI SCHEDULE		
		Block	Item	remarks
(1)	(2)	(3)	(4)	(5)
Tools & Dies	P & L Account	H	21	
Water (Not for Drinking/ Industrial Use)	P & L Account			
Water Charges Paid to Govt	P & L Account			
Water for Production (as Consumable)	P & L Account			
Additional Requirement of Electricity (unmet demand)	P & L Account	H	24	
<b>G. INPUT &amp; OUTPUT</b>		<b>HI&amp;J</b>		
Brokerage on Products		J	12	
CST Demand		J	12	
Carriage Outward		J	12	
Cartage (Outward)		J	12	
Cash Discount Sales		J	12	
Clearing Charges (Export)		J	12	
Clearing Charges on Shipment		J	12	
Commission Paid on Sales		J	12	
Custom Duty (Finished Goods)		J	12	
Custom Duty(Raw Material)		I	1	
Discount		J	12	
ECGC Premium		J	12	
Excise Duty Paid		J	12	
Export Promotion		J	12	
Export Promotion Expenses		J	12	
Freight & Forwarding (Outward)		J	12	
Gifts ( Other Partied)		J	12	
Gross Sale		J	7	
Insurance of Goods Sold		J	12	
Loading & Forwarding (Out Ward)		J	12	
Other Distributive Expenses		J	12	
Outward Transport		J	12	
Outward Transport/Expenses		J	12	
Rebate		J	12	
Sale		J	12	
Sale Commission		J	12	
Sale Promotion		J	12	
Sale Value of Other Products / By-Products		J	12	
Sale of Scrap		J	12	
Sales Promotion Expenses		J	12	
Sales Tax Paid		J	12	
Scrap Sales (Manufacturing)		J	12	
Transport Outward		J	12	
<b>32. Purchases</b>	Manu. And Trading A/c			
Raw Material	Manu. And Trading A/c	H&I	1 to 10	To use for calculation of consumption of raw material and to enter in block H and I.
Imported Raw Material	Manu. And Trading A/c	I	1	
Raw Material Consumed (Imported)	Manu. And Trading A/c	I	1	
Trading Goods	Manu. And Trading A/c	F	11	

PARTICULARS	Reference Accounts	ASI SCHEDULE		
		Block	Item	remarks
(1)	(2)	(3)	(4)	(5)
<b>33. Consumable store</b>	Manu. And Trading A/c	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.
<b>34. Carriage inwards</b>	Manu. And Trading A/c	F	3	
<b>35. Power &amp; Fuel</b>	Manu. And Trading A/c	H	16 to 20	
<b>36. Manufacturing wages.</b>	Manu. And Trading A/c	E	1 to 5	
<b>37. Water charges</b>	Manu. And Trading A/c	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 21
<b>38. Sales less returns</b>	Manu. And Trading A/c	J	1	
<b>39. Job work receipts</b>	Manu. And Trading A/c	G	1	
<b>40. Raw materials</b>	Manu. And Trading A/c	D	1	
<b>41. Semi finished goods</b>	Manu. And Trading A/c	D	5	
<b>42. Finished goods</b>	Manu. And Trading A/c	D	6	

**Note:****Treatment of Subsidy, export incentive**

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.

### Scrutiny Programme ASI Schedule

**General:** Some checks for consistency/admissibility of the entries in different items that are to be done at the Field Offices of FOD and State DESs are given below. These checks are not exhaustive. Some of the checks are already incorporated in the Web-portal. The FOD as well as DESs may also carry out some additional checks, if they feel necessary, in improving the data quality. If any check given below is not applicable or needs modification in respect of specific unit(s), that may be informed to CSO (IS Wing), Kolkata for appropriate action.

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 'frame NIC' of the selected units given in the sample list. 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	11	-	(i) Entry $\geq 1$ . (ii) Entry =1, if entry =2 in item 3. (iii) Entry > 1, if it is a joint return.
10.	A	12	-	(i) Entry is one of the codes 1-9. (ii) If entry=1, see that essential Blocks A-J are filled in, (iii) If entry=2, see that essential Blocks A, B, C & E are filled in, (iv) If entry=3, see that essential Blocks A, B & C are filled in.

srl. no.	Reference to Schedule			Details of Scrutiny
	block	item	col.	
11.	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.
12.	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 are correctly copied from sample list.
13.	B	2&3	-	Please mention proper code correctly from the list provide in the instruction.
14.		2	-	Entry is one of the codes 1-10 & 19.
15.		3	-	Entry is one of the codes 1- 6.
16.	B	4	-	The ISO certificate must be of 14000 series. Please enquire with the factory personnel if it is reported yes.
17.	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.
18.	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.
19.	A B	12 7	-	Months of operation (item 7, Block B) > 0 if status code (item12,block A) is equal to 1 (i.e. opened) and vice versa
20.	B	8		Entry is either 1 or 2.
21.	B	9		Entry is either 1 or 2.
22.	B	10	-	Check whether the details like Ph. No., e-mail address, Fax, Pin codes etc. are given or not.
23.	C	1	All columns	In case of lease-in land please check that there is positive entry against item 9, of block F.

srl. no.	Reference to Schedule			Details of Scrutiny
	block	item	col.	
24.	C	2	All Columns	In case of no entry in this item please check that there is positive entry against item 8, of block F.
25.	C	8	All columns	Please repeatedly check for sub-totalling error.
26.	C	10	All columns	Please repeatedly check for sub-totalling error.
27.	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.
28.	C	All Items	7,11,12,13	Please repeatedly check for sub-totalling error.
29.	C	All	3-7	Sum of entries in cols. (3+4+5) <i>minus</i> entry in col. 6 = entry in col.7.
30.	C	All	8-11	Sum of entries in cols. (8+9) <i>minus</i> entry in col. 10 = entry in col. 11.
31.	C	All	3, 8, 12	If entry in both the col. 3 & col. 8 > 0, then entry in (col. 3 - col. 8) = entry in col. 12.
32.	C	All	7,11,13	If entry in both the col. 7 & col. 11 > 0, then entry in (col. 7 - col. 11) = entry in col. 13.
33.	C	2-8 1, 8-10	3-13	(i) Entry in item 8 = sum of entries in items 2 to 7. (ii) Entry in item 10 = sum of entries in (item 1+ item 8 + item 9).
34.	C	-	3,8	Entry in col. 3 >= entry in col. 8.
35.	C	-	7,11	Entry in Col. 7 >= entry in col. 11.
36.	D	4,7,11,15	3,4	Please repeatedly check for sub-totalling error.
37.	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.
38.	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.
39.	D	16	3,4	Please check whether Working capital derived properly (i.e., item 11 <i>minus</i> item 15 is done correctly).



srl. no.	Reference to Schedule			Details of Scrutiny
	block	item	col.	
40.	D	General		Please check that there should not be any negative value in Col 3,4 for items 1 to 15 and 17.
41.	D G	5 2	- -	For item 5 in Blk. D, entry in (col. 4 – col. 3) = entry in item 2 of Blk. G.
42.	E(Part A)	3,5,9	All Column	Please repeatedly check for sub-totalling error.
43.	E(Part A)	All Items	5	Please repeatedly check for sub-totalling error.
44.	E(Part A)	All Items	5,7	Please check that figures in column 5 is always less than or 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.
45.	E(Part A)	All Items	6	Please check that all the relevant entries are properly taken from labour register maintained by the units to derive the figures in col.6.
46.	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.
47.	E(Part B)	10	8	Check if total bonus > 20% of total wage. If found then suitable remarks may be given.
48.	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.
49.	F	7	3	Please repeatedly check for sub-totalling error.
50.	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.
51.	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.
52.	F C	2(i) 2	-	Entry against srl. no. 2, Blk. C >0, if entry in item 2(i) of Blk. F > 0,
53.	F C	2(ii) 3-7	-	Entry against any of the items 3 to 7, Blk. C >0, if entry in item 2(ii) of Blk. F >0.
54.	G	5	3	Please check the difference is properly calculated and reported on col. 3 of this item.

srl. no.	Reference to Schedule			Details of Scrutiny
	block	item	col.	
55.	G	12	3	Please check that total subsidies are reported for both output and input items together.
56.	G	7	3	Please repeatedly check for sub-totalling error.
57.	G F	5,11 11	-	Entry in item 5 = entry in item 11 of Blk. G – entry in item 11 of Blk. F.
58.	G D	2 5	- 3,4	Entry in item 2 of Blk. G = entry in (col. 4 – col. 3) for srl. no. 5 in Blk. D.
59.	H	1 to 10	3	Please check that the right code is given for each item from NPCMS, 2011.
60.	H	1 to 10	4	Please check the unit of quantity recorded is as per the prescribed unit mentioned in NPCMS, 2011.
61.	H	1 to 10	7	Please check for the rate of the item thoroughly. Abnormal variation may be enquired and reported thereby.
62.	H	11	6	See that value figure for other basic items (item 11) are not more than 10% of the value of all basic materials.
63.	H	12,22,23	6	Please repeatedly check for sub-totalling error.
64.	H	General		If additional sheet is required, please check that it is attached with the schedule while dispatching.
65.	I	1 to 5	3	Please check that the right code is given for each item from NPCMS, 2011.
66.	I	1 to 5	4	Please check that the unit of quantity is mentioned in the prescribed unit mentioned in NPCMS, 2011.
67.	I	1 to 5	7	Please check for the rate of the item thoroughly. Abnormal variation may be enquired and reported thereby.
68.	I	7	6	Please repeatedly check for subtotalling error.
69.	I	General		if additional sheet is required, please check that it is attached with the schedule while dispatching.
70.	J	1 to 10	3	Please check that the right code is given for each item from NPCMS, 2011.
71.	J	1 to 10	4	Please check that the unit of quantity is mentioned in the prescribed unit mentioned in NPCMS, 2011.

srl. no.	Reference to Schedule			Details of Scrutiny
	block	item	col.	
72.	J	1 to 10	12	Please check for the rate of the item thoroughly. Abnormal variation may be enquired and reported thereby.
73.	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.
74.	J	1 to 10	13	Ex-factory value of the product is to be 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.
75.	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)
76.	J	12	7,8,9,10,11,13	Please repeatedly check for sub-totalling error.
77.	J	General		No negative value to be reported in Block J. Loss due to fluctuation of Foreign exchange is not to be reported here.
78.	J	General		No brand name is to be reported for product and by-products.
79.	K	1 to 7	3	Please check for yes-1 and no-2.
80.	L	1 to 4	3	Please check for yes-1 and no-2.
81.	Scrutiny Part A	1, 2	4,5	Please check whether the entries are correctly copied from Block H & I.
82.	Scrutiny Part A	3	-	Please check that percentage yield is calculated for the quantity of common units and reported here.
83.	Scrutiny Part A	4	-	Please check thoroughly all the entries made. Please check that the figures are calculated as per formula given against each items correctly.
84.	Scrutiny Part A	4	-	Please repeatedly check for sub-totalling 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.
85.	Scrutiny Part A	4	-	If (Output/Input) < 0.5(through check of basic entries)

**Annual Survey of Industries, 2012-13**  
**Flow Chart for Tabulation Program**

*Volume – I (Table – 1 & 2)*

Srl.	Description	Formula
1	No. of factories	$A_{11}$
2	Factories in operation	$A_{11}, \text{ for } A_{12} \neq 2$
3	Fixed Capital	$\sum_{i=1}^9 C_{i,13} \text{ For } i \neq 8$
4	Physical Working Capital	$\sum_{i=1}^6 D_{i,4} \text{ For } i \neq 4$
5	Working Capital	$4 + D_{8,4} + D_{9,4} + D_{10,4} - (D_{12,4} + D_{13,4} + D_{14,4})$
6	Invested Capital	$3 + 4$
7	Gross Value of additions to fixed capital	$\sum_{i=1}^9 C_{i,5} \text{ For } i \neq 8$
8	Rent paid	$F_{6,3} + F_{8,3} + F_{9,3}$
9	Outstanding Loan	$D_{17,4}$
10	Interest paid	$F_{10,3}$
11	Rent received	$G_{6,3} + G_{8,3} + G_{9,3}$
12	Interest Received	$G_{11,3}$
13	Gross Value of P&M	$C_{3,3} + C_{3,4} + C_{3,5} - C_{3,6}$
14	Value of Products & By-products	$\sum_{i>0, i \neq 12} J_{i,13} + G_{2,3} + G_{4,3}$
15	Total Output	$14 + G_{1,3} + G_{3,3} + G_{11,3}$
16	Fuels consumed	$H_{16,6} + H_{17,6} + H_{18,6} + H_{19,6} + H_{20,6}$
17	Materials consumed	$\sum_{i=1}^{11} H_{i,6} + \sum_{i>24} H_{i,6} + H_{13,6} + H_{14,6} + H_{21,6} + \sum_{i>0, i \neq 7} I_{i,6}$
18	Total Input	$16 + 17 + F_{1,3} + F_{2(i),3} + F_{2(ii),3} + F_{3,3} + F_{4,3} + F_{5,3} + F_{11,3}$
19	GVA	$15 - 18$
20	Depreciation	$\sum_{i=1}^9 C_{i,9} \text{ For } i \neq 8$
21	NVA	$19 - 20$
22	Net Fixed Capital Formation (NFCF)	$\sum_{i=1}^9 (C_{i,13} - C_{i,12} - C_{i,4}) \text{ For } i \neq 8$
23	Gross Fixed Capital Formation (GFCF)	$22 + 20$

24	Addition in stock of:	
	(a) Materials, Fuels Etc.	$\sum_{i=1}^3 (D_{i,4} - D_{i,3})$
	(b) Semi-Finished Goods	$(D_{5,4} - D_{5,3})$
	(c) Finished Goods	$(D_{6,4} - D_{6,3})$
	(d) Total	$(a) + (b) + (c)$
25	Gross Capital Formation	$23 + 24(d)$
26	Net income	$21 - (8 + 10)$
27	Profit	$26 - \sum_{\substack{i=1, \\ i \neq 3,5}}^7 E_{i,8} - E_{10,8} - E_{11,8} - E_{12,8}$
<i>Volume – I (Table – 3 &amp; 4)</i>		
A	Average no. of persons engaged	$\sum_{i=1, i \neq 3,5}^7 E_{i,6}$
1	Workers	$E_{1,6} + E_{2,6} + E_{4,6}$
1.1	Directly employed	$E_{1,6} + E_{2,6}$
1.1.1	Men	$E_{1,6}$
1.1.2	Women	$E_{2,6}$
1.2	Employed through Contractors	$E_{4,6}$
2	Employees other than worker	$E_{6,6} + E_{7,6} + E_{8,6}$
2.1	Supervisory & Managerial Staff	$E_{6,6}$
2.2	Other employees	$E_{7,6}$
3	Unpaid family members/proprietor etc.	$E_{8,6}$
B	Man-days employed, Total	$\sum_{i=1, i \neq 3,5}^7 E_{i,5}$
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	$E_{1,8} + E_{2,8} + E_{4,8}$
1.1.2	Supervisory & Managerial Staff	$E_{6,8}$
1.1.3	Other Employees	$E_{7,8}$
1.2	Bonus to all Staff	$E_{10,8}$
2	Employer's Contribution etc.	$E_{11,8} + E_{12,8}$
<i>Volume – I (Table – 5 &amp; 6) Fuels Consumed</i>		
1	Coal Consumed	$H_{18,6}$
2	Electricity Purchased	$H_{16,6}$
3	Petroleum Products	$H_{17,6}$
4	Gas Consumed	$H_{19,6}$
5	Other Fuels	$H_{20,6}$

**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 with suffix  $\langle \text{Block Row, Column} \rangle$ . For example  $E_{8,7}$  represents Row with serial number 8 and column number 7 of Block E.
- c) 'No. of factories' in Volume I are calculated for  $A_{12} = 1, 4, 6, 9$ .
- d) 'Factories in operation' in Volume I are calculated for  $A_{12} = 1$  only.
- e) For calculation of closing values 'Addition due to revaluation' (Column 4 of Block C) has not been considered.
- f) For calculating 'Gross Value of Plant & Machinery' in Volume I (Tables 1 & 2)  $C_{3,7}$  has been used in place of  $C_{3,3} + C_{3,4} + C_{3,5} - C_{3,6}$  because of non-availability of information in the schedule.
- g) For calculating 'Man-days employed, Total' in Volume I (Table 3&4),  $E_{9,5}$  has been used in place of  $\sum_{i=1, i \neq 3,5}^7 E_{i,5}$  because of non-availability of constituent items in the schedule.

## Concordance between new and old status of unit codes

New code structure for 'Status of Unit (survey code)				
<i>Existing code structure</i>		<i>New code structure</i>		<i>Treatment in calculating weights</i>
<i>description</i>	<i>code</i>	<i>description</i>	<i>code</i>	
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 <b>in existence</b> 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 <b>non-existence</b> & owner not traceable	6	Non-response due to <b>non-existence</b> and owner not traceable <i>incl. Code-11 i.e. the case of units found non-existent for more than 3 years.</i>	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	<i>Non-response due to other reasons [incl. codes 7, 8, 9 &amp; 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]</i>	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 <b>non-existent</b> for more than 3 years)	11			
Deleted due to <b>de-registration</b>	12	Deleted due to any other reason (incl. codes 12 & 13: due to <b>de-registration</b> and <b>out of coverage</b> 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, <b>but not taken for selection</b> . List of such units will be sent to CIF through FOD for confirmation/ deletion permanently.
Deleted due to <b>out of coverage</b> i.e. defence, oil storage, technical training Institute and hotel , etc	13			
Deleted due to <b>identical PSL No.</b>	14			Verification and confirmation by CSO (ISW). As such, there should not be any unit with code 14.
<p>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 <i>closed units</i>.</p> <p>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 <i>non-operative units</i> and termed as NOP cases, during the reference period.</p>				



## 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 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](http://www.iso.org).]*

### **Frequently Asked Questions (FAQ) in ASI and Clarifications**

**1.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.

**2.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.

**3.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.

**4.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.

**5.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.

**6.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.

**7.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.

**8.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.

**9.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.**

**10.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.

**11.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.

**12.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.*

**13.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.

**14.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.

**15.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.

**16.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.

**17.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.

**18.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'.

**19.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.

**20.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].

**21.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).

**22.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.

**23.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'.

**24.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.

**25.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.

**26.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'.

**27.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'.

**28.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.

**29.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.

**30.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.

**31.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.

**32.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.

**33.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.

**34.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.



**35.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.

**36.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.

**37.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).

**38.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.

**39.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.

**40.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.

**41.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.

**42.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.

**43.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.

**44.Q.** Where should 'filing fees' be recorded?

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

**45.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).

**46.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.

**47.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.

**48.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.

**49.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.

**50.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.

**51.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.

**52.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.

**53.Q.** How to compile the ASI return for the units having accounting year for January-December or July-June for the reference accounting year: April-March?

**Ans.** The ASI return may be compiled considering the information available for the entire year accounting year of the unit whether it is 'January-December' or 'July-June' provided the unit has single Balance Sheet/P & L Account ending during the reference accounting year of ASI. For example, in case of ASI 2012-13 (i.e., reference period: April 2012-March 2013) for a unit with accounting year January-December, 2012, the Part-I of ASI schedule may be compiled on the basis of the information available during January-December, 2012 and Part-II (labour information) may be compiled month-wise from April from December, simply ignoring the years, by posting the month-wise information of January-March, 2012.