

GOVERNMENT OF INDIA
MINISTRY OF STATISTICS
&
PROGRAMME IMPLEMENTATION
NATIONAL SAMPLE SURVEY OFFICE
(FIELD OPERATIONS DIVISION)



ANNUAL SURVEY OF INDUSTRIES: 2011-12
INSTRUCTIONS FOR FILLING PART I OF ASI RETURN
(DEFINITIONS, CONCEPTS & PROCEDURE)

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(Definitions, Concepts and Procedure)

INTRODUCTION

1. The Collection of Statistics Act, 2008 and rules framed there under in 2011 prescribes annual collection of statistical information and enjoin the owners of factories/industrial concerns to submit the return enclosed to the notice served by the Statistics Officer. A separate return for each registered factory/industrial concern should be furnished as a rule. Information furnished in all blocks of the return should relate to the accounting year of the factory closing on any day between 1st April, 2011 and 31st March, 2012.
2. Such collection of statistical information is designated as 'Annual Survey of Industries' (ASI).
3. The Annual Survey of Industries provides data on various vital aspects of the registered factory/industrial sector. Its main objectives are:
 - a) Estimation of the contribution of manufacturing industries as a whole and of each unit to national income;
 - b) Systematic study of the structure of industry as a whole and of each type of industry and each unit;
 - c) Casual analysis of the various factors influencing industries in the country;
 - d) Provision of comprehensive factual and systematic basis for formulation of policy.
4. Unless ownership has changed during the reference year, not more than one return is to be compiled for one factory. If a part of a registered factory has been operated by the owner and another part by the occupier, the total manufacturing activity of both the owner and the occupier should be duly recorded in one return. If the factory as a whole has been rented out, the return from the factory may be filled from the occupier's point of view. The information of the head office should be included in any one of the returns of its factories situated in the same State.
5. The ASI schedule consists of two Parts - Part I relates to details of capital, employment, emoluments, input and output and Part II relates to mandays worked, absenteeism, labour turnover, labour cost, etc.
6. This section deals with the definitions and concepts involved and details of procedure wherever necessary, in respect of part-I of the ASI return. Items that appear to be self-explanatory have not been elucidated. The return relates only to manufacturing activities unless otherwise stated. In case of Industries like electricity, gas, water works and supply, however, it will include distributive activities also.
7. **Declaration by Factory Owner:** The declaration is to be filled by the owner of the Factory.

PART-I

CAPITAL, EMPLOYMENT, EMOLUMENTS, INPUT AND OUTPUT

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

BLOCK-A: FOR OFFICIAL USE

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

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

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

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

BLOCK - B: TO BE FILLED BY OWNERS

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

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

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

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

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

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

Joint Sector covers the following types of ownership:

- Central Government and private enterprise jointly.
- State Government/Local Government and private enterprise jointly.
- Central, State/Local Government and private enterprise jointly.

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

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

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

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

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

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

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

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

BLOCK C: FIXED ASSETS:

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

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

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

11.2 **Columns (4) & (5): Value of addition during the year:** Fixed assets acquired during the year from others, whether fully paid or not, should be valued at the full cost incurred i.e., at the delivered price plus the cost of installation including any fees and taxes paid but excluding financing costs relating to the period after the commencement of production. In case any additions to fixed assets are 'second hand', items purchased from within the country during the year, the cost of these should be shown separately with a footnote. Fixed assets produced by the establishment for its own use¹ should be valued at the cost of all work put in place including any overhead costs allocable to this work. In case any revaluation of the fixed assets has been

¹ In case of own construction, the following procedure may be followed. Besides including the value of fixed assets manufactured or constructed by the factory and capitalized against under column (5), the following entries will also have to be made.

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

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

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

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

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

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

11.5 Columns (12) and (13): Net value of fixed assets - (after allowing depreciation) at the beginning and end of the year are given here.

11.6 Item 1: Land: The value of land should be reported against item 1. In some balance sheet, one item "land and development" might be shown. In such cases, the value of land should be separated and shown against this item. Land obtained free of cost, either from ancestors or from any other source, only the book value, if available in the Books of Accounts, is to be recorded.

11.7 Item 2: Buildings: Include buildings completed, as well as conveniences that facilitate the housing activities in them provided at the time of first occupation/usage.

11.8 Item 3: Plant and machinery: All equipment and machinery used mainly for the purposes of production such as industrial machinery, construction machinery, metal working machinery, furnaces, cranes and fork-lift equipment.

11.9 Item 4: Transport equipment: Includes locomotives, trucks, trailers, cars, ropeways etc.

11.10 Item 5: Computer equipment including software: Include computer hardware and software (including installation).

11.11 Item 6: Pollution control equipment: This is in context of thrust on pollution control equipment to be taken by factories. Thus refers to machinery installed for pollution control.

11.12 Item 7: Others: Fixed assets not covered under items 1 to 6 above will be included in this item such as all wooden and metal furniture, wooden partitions, room air-conditioners, heaters, fans, other electrical fittings, tools and tackles which have a life of more than one year, PABX, and other such equipments. This also includes capital expenditure on fences, roads, railway siding, bridge, platform pipe lines, telephones and communication lines, sewage & water system, etc. external to the factory building but generally within the factory compound.

11.13 Item 8: Sub-Total: Total of items 2 to 7 is to be reported here.

11.14 Item 9: Capital work in progress: The value of all assets, capital in nature, which are under construction or installation but not capitalized, will be shown here.

11.15 Item 10: Total: Total of items 1 + 8 + 9 is to be reported here.

BLOCK D: WORKING CAPITAL AND LOANS:

12. **Working capital represents the excess of total current assets over total current liabilities. It covers physical working capital (inventories), cash and bank balance and all the receivable to be realized within a year and all payable usually paid within a year. Loans (except short term loans which form part of current liabilities) are funds usually borrowed for long period say more than one year.**

13. All inventories owned by the establishment should be included. The total inventory at the beginning and at the end of the accounting period is to be reported.

13.1 **Items 1, 2 and 3:** Materials supplied by the factory to others for processing will be included but not the materials supplied by others to the factory for processing. Inventories should be valued at cost or at estimated net realizable value whichever is less. In case, a unit does not have information separately for items 1,2 and 3, the total may be given against **item 4**.

13.2 **Item 5: Semi-finished goods/work in progress:** This item refers to the value of all materials which have been partially processed by the factory but which are not usually sold without further processing. They are valued at cost or net realizable value whichever is less. Goods under process from raw materials supplied by others are not to be included.

13.3 **Item 6: Finished goods:** This should include all goods made by the factory, which are ready for sale on the reference dates. Included are the finished goods processed by others and held by them from raw materials supplied by the factory. Excluded are the finished goods processed from raw materials supplied by others and held by the factory. **Please note that the entries against this item have a relationship with quantity manufactured (col. 5) and quantity sold (col. 6) of Block J. As such it should be ensured that there is a proper consistency between the corresponding entries.**

13.4 **Item 7: Total inventory:** Total of items 4 to 6 is to be reported here.

13.5 **Item 8: Cash in hand and at bank:** Includes business cash, stamps on hand and deposits (All 'fixed deposit in bank', irrespective of their duration and terms will be considered here). It excludes funded accounts.

13.6 **Item 9: Sundry debtors:** These represent amounts which are due for goods sold or services rendered or in respect of similar related contractual obligations.

13.7 **Item 10: Other current assets:** Current assets expected to be realised within a year or so and not included in terms 8 & 9 will be reported here. They may include amounts advanced in connection with the normal factory work bills of exchange payable to the factory, payments made in advance such as fire insurance, telephone charges rates and taxes, call deposits and security deposits having a normal life of less than one year (including interest accruing and due thereon), advances of short term nature e.g. festival advance to the employees receivable in monthly installments (interest free or otherwise) for a period of less than one year should also be included. Excluded are the unused overdraft facility, fixed deposits of any duration, advances for acquisition of fixed assets, long term loans with interest thereon and investments.

13.8 **Item 12: Sundry creditors:** Amounts owed by an enterprise on account of goods purchased or services received or in respect of similar related contractual obligations. It will also include all advance payments received for supplying its goods to customers.

13.9 **Item 13: Over draft, cash credit and other short-term loans from banks and other financial institutions:** This item may include bank cash credit, overdraft and other short term loans from banks and other financial institutions and similar facilities for period's upto one year.

13.10 **Item 14: Other current liabilities:** These are expected to be payable within a year. They include short term advances taken including interest due, outstanding wages and salaries, rent, taxes including sales tax on materials purchased and excise duty etc., all provisions thereof including taxes, bonus and dividends.

Excluded are the long-term loans, bank overdraft and cash credit, loan taken for acquisition of fixed assets, loans and advances by proprietors and partners, irrespective of their duration and purpose and debentures.

13.11 Item 17: Outstanding term loans (including public deposits): All outstanding term loans whether interest bearing or not should be included. Those shown under item 13 above should be excluded. Loans for this purpose are money received from all lending agencies, including partners and other private parties, whether registered as a lending agency or not. Ordinary deposits from public, redeemable debentures, loans from or via Head Office should be included. 'Hundies' representing indebtedness of a factory on account of purchase of materials etc., advances by customers of factory, security deposits kept with the factory by contractors and others, amount kept in trust by members of the public should, however, be excluded. Loans will be exclusive of interest. If outstanding loan includes interest, a foot-note may be given.

BLOCK E: EMPLOYMENT & LABOUR COST:

14. Some of the items like total cost of production etc. have been included in this block for the use of Labour Bureau and the information of this block will be supplied by the Central Statistical Organization (IS Wing), Kolkata to the Labour Bureau directly.

This block is divided in two parts. Part A shows the separate details for each category of staff where as part B shows combined details for all the categories of staff.

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

14.1 Workers:

Include all persons employed directly or through any agency including a contractor, on payment of wages or salaries and engaged in any manufacturing process or its ancillary activities like cleaning any part of the machinery or any premises used for manufacturing or storing materials or any kind of work incidental to or connected with the manufacturing process. Includes also labour engaged in repair and maintenance or in production of fixed assets for factory's own use or labour employed for generating electricity or producing coal gas. Any person though engaged in manufacturing and its ancillary activities but not receiving any payment or salaries like working proprietor (working member in case of a cooperative factory) or unpaid family member etc., is not to be included as worker even if he/she may be termed as a worker under the Factories Act, 1948. It also excludes all persons holding positions of supervision or management or employed in confidential position even if classified as workers under the Factories Act, 1948.

Manufacturing process (vide section 2 (k) of the Factories Act, 1948) means any process for –

- i. Making, altering, repairing, ornamenting, finishing, packing, oiling, washing, cleaning, breaking up, demolishing, or otherwise treating or adopting any article or substance with a view to its use, sale, transport, delivery or disposal or
- ii. Pumping oil, water, sewage or any substance or
- iii. Generating, transforming or transmitting power or
- iv. Composing types of printing, printing by letter press, lithography, photogravure or other similar process or book binding or
- v. Constructing, reconstructing, repairing, finishing, breaking up ships or vessels or
- vi. Preserving or storing any article in cold storage.

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

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

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

The particulars relating to workers directly employed should be shown separately for Male and Female workers against **items 1 and 2** respectively. The particulars regarding workers employed through contractors should be shown against **item 4**.

14.3 **Item 6: Supervisory & Managerial Staff:** Include all persons holding positions of supervision or management regardless of classification under the Factories Act, 1948.

14.4 **Item 7: Other employees:**

Include all employees other than workers, viz. Clerks in administrative office, storekeeping section and welfare section (hospital, school etc.) watch and ward staff. Also include employees in the sales department as also those engaged in the purchase of raw materials, fixed assets etc. for the factory.

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

14.6 **Item 9: Total employees:** Total of items 5 + 6 + 7 + 8 is to be reported here.

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

14.8 **Item 11: Contribution to Provident Fund and other funds:** Includes old age benefits like provident fund, pension, gratuity etc. and contribution to other social security charges such as employees state insurance, compensation for work injuries and occupational diseases, provident fund linked insurance, retrenchment and lay-off benefits, payment made for VRS etc.

14.9 **Item 12: Workmen and staff welfare expenses:** Include expenditure on maternity benefits and crèches and other benefits such as supply of food, beverages, tobacco, clothing and group lodging at concessional rates, and educational, cultural and recreational facilities and services and grants to trade unions and cooperative stores meant for employees. All group benefits are included.

14.9 **Item 13: Number of working days:**

- (i) **Manufacturing days:** No. of days on which actual manufacturing process was carried out.
- (ii) **Non-manufacturing days:** No. of days on which only repair/maintenance and construction work was undertaken.
- (iii) Total of (i) & (ii) above is to be reported here.

14.10 **Item 14: Total cost of Production:** Total cost of production should include following:

Block E, col.8 item 9 to 12.
Block F, Item 7, 8, 9 & 10, Col.3
Block H, Item 23, Col.6
Block I, Item 7, Col.6

14.11 **Cols. (3) to (5): Mandays worked:** Total number of mandays worked during the accounting year for each category of employees by summing up the number of persons attending in each shift over all the shift worked on all days (working & non-working). It will exclude persons paid but who are on leave/strike etc.

For those, who worked a part of the year and thereafter retired, mandays will be calculated for the period they had worked.

14.12 **Col. (3): Mandays worked on manufacturing days:** Mandays on which manufacturing process (other than repair and maintenance) was carried on will be shown for each category of employee.

14.13 **Col. (4): Mandays worked on non-manufacturing days:** Mandays on which repair and maintenance work, construction work and also mandays worked on non-working days will be reported for each category of employees.

14.14 **Col. (5):** The total of column (3) and (4) will be reported here.

14.15 **Col. (6): Average number of persons worked:** Average number of persons worked should be computed by dividing the total mandays worked as reported in col.5 by the total number of working days reported against item 13(iii) of Block E.

14.16 **Col. (7): No. of Mandays paid for:** It includes Mandays worked, mandays on weekly schedule holidays if paid for and those absences with pay as also mandays lost through lay off/strike for which compensation was payable.

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

BLOCK F: OTHER EXPENSES:

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

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

16.2 **Item 2 (i & ii): Repair & Maintenance of all Fixed Assets:** The repair and maintenance is to be recorded in two sub-heads viz. "Buildings & other construction" and "Other fixed assets". The cost of materials consumed by the factory and cost of repairs and maintenance carried out by others or by factory's sister concerns is to be included but capitalized repairs are not to be included.

16.3 **Item 3: Operating Expenses:** Includes (I) inward freight and transport charges, (ii) rates and taxes excluding Income tax (including local rates, factory license, subscription to business association, boiler inspection fees, road tax for vehicles, provident fund administrative charges (to be segregated from the

provident contribution), sales tax renewal fees, professional tax, property tax, etc.), (iii) purchase tax on materials.

16.4 **Item 4: Non-operating expenses (excluding Insurance Expenses):** Includes: (I) postage, telephone and telex expenses, (ii) banking charges, (iii) printing and stationery (including technical magazines and periodicals), (iv) miscellaneous (such as purchase agency services, technical know-how and consultancy charges, medical examination fees for recruitment of staff, commercial research, development and testing fees, audit fees, Directors fees and all other non-industrial services).

16.5 **Item 5: Insurance charges:** Self-explanatory.

16.6 **Item 6: Rent paid for plant and machinery and other fixed assets:** Self-explanatory.

16.7 **Item 7: Total expenses:** Total of items 1 to 6 is to be reported here.

16.8 **Item 8: Rent paid for building:** Self-explanatory.

16.9 **Item 9: Rent paid for land on lease or royalties on mines, quarries and similar assets:** Self-explanatory.

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

16.11 **Item 11: Purchase value of goods sold in the same condition as purchased:** All sales of a factory can be classified according as to whether the sale is (i) of the product of the factory, (ii) of goods incidental to manufacturing and (iii) other items not connected with manufacturing. Item 11 will relate only to the goods of (ii) above, which are sold in the same condition as purchased i.e. without any transformation e.g. If a factory manufacture cottonseed oil from oil seeds and also purchases and sells cotton, then the purchase value of cotton sold during the year will be entered against item 11. If a factory purchased some spare parts with the intention of using these in the manufacture of machinery but sells some of the spare parts during the year, the purchase value of these spare parts sold will be entered here. Activities carried on shops and commercial establishments, goods purchased and sold, as a part of speculative activities (in the nature of purchase and sale without delivery of goods) will be excluded. The purchase value of electricity sold, if any, is to be also reported here.

BLOCK G: OTHER OUTPUT/RECEIPTS:

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

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

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

17.2 **Item 2: Variation in stock of semi-finished goods:** The difference of the figures in columns (4 -3) of item 5 of Block D will be recorded here.

17.3 **Item 3: Value of electricity generated and sold:** Book value will be shown in case of supply to sister concern and market value in other cases. In case of electricity generating units, this will be shown in block J.

17.4 **Item 4: Value of own construction:** Cost of development of productive fixed assets during the accounting year by the factory itself.

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

17.6 **Item 6: Rent received for plant and machinery & other fixed assets:** Self- explanatory.

17.7 **Item 7: Total receipts: Total of items 1 to 6** is to be recorded here.

17.8 **Item 8: Rent received for buildings:** Self- explanatory.

17.9 **Item 9: Rent received for land on lease or royalties on mines, quarries and similar assets:** Self-explanatory. In case separate information is not available, this may be included in item 8 with appropriate footnote to this effect.

17.10 **Item 10: Interest received:** Self-explanatory.

17.11 **Item 11: Sale value of goods sold in the same condition as purchased:** The sale value, ex-factory of all goods sold in the accounting year in the same condition as purchased is to be reported. For the items to be included under this, instructions as given in item-11 of block F above relating to purchase value of goods sold in the same condition as purchased will apply. It should be noted that data include the value of sales goods normally consumed by the factory when sold as purchased as well as the sale value of goods brought expressly for resale. Sale value of scrap & discarded material may be included. In case electricity purchased is sold its value will be reported against this item and its corresponding purchase value will be reported against item 11 of Block F.

17.12 **Item 12: Total subsidies:** The total subsidy received e.g. on sale of output as well as on purchase of raw material etc.

BLOCK H: INPUT ITEMS (indigenous items consumed):

18. This block covers all those goods (raw materials, components, chemicals, packing material etc.) which entered into the production process of the factory during the accounting year. Any material used in the production of fixed assets (including construction work) for the factories 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.

19 Valuation of the goods consumed should be at the delivered value to the factory. It includes besides the purchase value, cost of transport to factory, commission to purchasing agents and taxes or duties paid thereon. Transfer of goods from sister concern should be valued according to book values.

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

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

22.1 **Items 1-11: Basic Items/ Materials:** Details of major **ten** items of basic materials consumed during the year in the order of value of consumption are to be reported both in quantity and value along with unit of quantity against item 1 to 10. Rest of the basic materials consumed may be reported against item 11 (value only). **It may be ensured that the information should be given separately for as many items as possible so that value in other basic items (item 11) should not exceed 10% of the total value of all basic materials.**

22.2 **Item 12: Total basic items (1 to 11):** Total of items 1 to 11 is to be reported here.

22.3 **Item 13: Non-basic chemicals - All kinds:** All types of non-basic chemicals which are not used as raw material, but consumed during the year are to be reported here in value only.

22.4 **Item 14: Packing items:** Self-explanatory.

22.5 **Item 15: Electricity own generated:** Number of units (KWH) of Electricity own generated and consumed.

22.6 **Item 16: Electricity purchased & consumed:** Quantity and value of electricity purchased for power and lighting is to be reported here.

22.7 **Item 17: Petrol, Diesel, Oil & Lubricants consumed:** Only value is to be reported.

22.8 **Item 18: Coal consumed:** Quantity and value is to be reported here.

22.9 **Item 19: Gas consumed:** Quantity and value is to be reported here.

22.10 **Item 20: Other fuel consumed:** Only value is to be reported here.

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

22.12 **Item 22: Total non-basic items:** Total of items 13 to 21 is to be reported here.

22.13 **Item 23: Total input:** Total of items 12+22 is to be reported here.

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

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

22.15 **Col. 3: Item Code (NPC-MS):** A seven digit NPC-MS code is to be filled in by FOD officials from the booklet supplied by CSO.

22.16 **Col. 4: Unit of quantity:** It should be reported in specified unit. In case unit has not been prescribed, metric unit is to be reported.

22.17 **Col. 5: Quantity consumed:** Self-explanatory.

22.18 **Col. 6: Purchase value:** Valuation of the goods consumed should be at the delivered value to the factory. It includes besides the purchase value, cost of transport to factory, commission to purchasing agencies and taxes and duties paid thereon.

22.19 **Col. 7: Rate per unit:** Rate per unit i.e. $\text{Col.6} \div \text{Col.5}$ is to be reported in nearest whole rupees.

BLOCK I: IMPORTED INPUT ITEMS CONSUMED

23. All the imported inputs irrespective of directly imported or purchased through any agency are to be reported in this block. The items are to be imported by the factory directly or otherwise. The instructions of filling up of this block are same as those of Block H. Moreover any imported item irrespective of whether it is a basic item or for manufacturing or not, should be recorded in Block I. Hence 'Consumable stores' or packing items, if imported, should be reported in Block I and not in Block H. A seven digit NPC-MS code is to be filled in by FOD officials from the booklet supplied by CSO. In Col. 7 'Rate per unit' i.e. $\text{col.6} \div \text{col.5}$, is to be reported in nearest whole rupees.

BLOCK J: PRODUCTS AND BY-PRODUCTS (manufactured by the unit)

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

24.1 **Col.2:** It includes information on all goods that have been produced by the factory during the accounting year for sale i.e. whether actually sold during the accounting year or entered into stocks. Intermediate products are to be excluded. Products made over to other concerns under the same ownership and control and products for own use as goods in the factory, being distinct from 'intermediate product' will be included. If the products are used as intermediate products in own construction, they will also be excluded.

24.2 **Col.3: Item code (NPC-MS):** A seven digit NPC-MS code is to be filled in by FOD officials from the booklet supplied by CSO.

24.3 **Col.4: Unit:** It should be reported in specified unit. In case unit has not been prescribed, 'metric unit' is to be reported.

24.4 **Col.5: Quantity manufactured:** Self-explanatory. However it is essential to consider this figure along with quantity sold (col. 6), to ensure proper consistency with the variation of stock of finished goods (item 6 of Block D).

24.5 **Col.6: Quantity sold:** It will also include the products manufactured in earlier year(s).

24.6 **Col.7: Gross sale value:** The gross sale value of the products as charged from the customers will be reported here. It includes excise duty paid or sales tax realized by the factory on behalf of the Government as also all distributive expenses incurred such as (i) discount or rebate, allowances for returnable cases or other packing and any other drawback allowed to customers, (ii) charges for carriage, outward and (iii) commission to selling agents. In case gross sale value is not available net sale may be reported with a foot- note. **The subsidy received from Government should be included in sale value and the amount of subsidy should be shown in the foot- note.**

Where part of the product of factory is exported at a loss, for convenience of calculation, calculate the sale value entirely on domestic pricing basis ignoring the loss on exports as well as cash subsidy received in the year or profits made from sale of import entitlements or actual sale of mill stores, raw materials or machinery imported. **Where a factory puts all its products in the foreign market for sale, calculate the sale value on the basis of value received from exports, together with the subsidy received, if any. For the products meant entirely for the domestic market and subsidy received from the Government, the same treatment will be given.**

24.7 **Col.8: Excise duty:** The excise duty is that charged to final product of a factory and not charged to intermediate products in the factory.

24.8 **Col.9: Sales Tax:** The sales tax realized by the factory on behalf of the Government in respect of products sold is to be reported here.

24.9 **Col. 10: Other:** Other distributive expenses i.e. outward transport, rebate, commission, etc. are to be recorded here.

24.10 **Col.11: Total:** Total of cols. 8 to 10 are to be reported here.

24.11 **Col.12: Per unit net sale value (Rs. 0.00):** To arrive at per unit net sale value, total distributive expenses (col.11) is to be deducted from gross sale value (col.7) and then divided by quantity sold (col.6). Per unit net sale value is to be calculated upto 2 place of decimal.

24.12 **Col. 13: Ex-factory value of output (Rs.):** Following procedure may be adopted for calculation of ex-factory value of output.

- (i) Per unit net sale value calculated under col.12 upto two place of decimal is to be multiplied by quantity manufactured shown under col.5 in respect of first ten major items at Sl. Nos. 1 to 10 and entry is to be recorded to the nearest whole rupee.
- (ii) In case quantity manufactured (col.5) and quantity sold (col.6) is identical being no opening and closing stock, the ex-factory value will be the entry under col.7 – entry in col.11.

24.13 **Item 11: Other products/by-products:** In case of other products/by-products, the Ex-factory value in col. 13 may be derived as follows:

(Col. 7 – Col. 11) of item 11 + variation of stock of other products / by-products to be extracted from (Col. 4 – Col. 3) of item 6, Block D.

In case variation of stock of finished goods of ‘other products/by-products is not available, it may be taken on the basis of reasonable estimation in consultation with the Factory management.

Please note that the information should be given separately for as many items as possible so that value in other products/by-products (item 11) should not exceed 10% of total value of gross sale.

BLOCK K: Information and Communication Technology (ICT) usage:

25 Items 1-7 of ICT Indicator are self explanatory.

BLOCK L: Energy Conservation (EC) Measures:

26 Items 1- 4 of EC Indicator are self explanatory.

BLOCK M: PARTICULARS OF FIELD OPERATIONS:

BLOCK N: COMMENTS OF SUPERINTENDING OFFICER (REASONS) FOR NEGATIVE WORKING CAPITAL AND FOR ANY ABNORMAL ENTRIES SHOULD BE GIVEN INVARIABLY *(In order to elaborate and classify the reasoning for any abnormal values or entries in respect of important characteristic; an illustrated list is provided for reference for maintaining uniformity and eventually facilitating tabulation. Please ensure that suitable reason for any abnormal values or entries in respect of important characteristic is reported invariably in this block and respective code given in brackets)*

Characteristics	Query	Reason	Code
GVA	High	1) Increased demand/production	1
		2) Optimal production	2
		3) Profit	3
		4) Govt. subsidy	4
	Low	1) Decreased demand/production	5
		2) Non operational	6
		3) Capacity under-utilization	7
		4) Produces input for sister concern	8
		5) High expenses & distributive expenses	9
		6) High input cost	10
Working Capital	High	1) Profit	21
		2) Diversion of loan/funds towards working capital	22
	Low	1) Investment in fixed assets	23
		2) Repayment of long term loan	24
		3) Withdrawal of capital	25
Wage Rate	High	1) Skilled workers	31
		2) Production incentive and overtime etc.	32
	Low	1) Cheap rural labor	33
		2) Unskilled workers	34
Workers figure	High	1) Contract workers included	41
	Low	1) Retrenchment/removal	42
		2) Shifted to other units	43
Depreciation	High	1) Addition to fixed assets	51
		2) As per income tax records	52
	Low	1) Assets shifted to other units	53
		2) Rented unit	54
Distributive expenses	High	1) Increase in trade & advertisement discount	61
		2) Increased tax	62
	Low	1) Tax holiday/exemption	63
Ratio of depreciation to output	High	1) New unit, addition to fixed assets	71
		2) Loss making unit	72
	Low	1) Rented facility, no depreciation charged	73
Ratio of output to input	High	1) Servicing unit	81
	Low	1) High input cost	82

ANNUAL SURVEY OF INDUSTRIES: 2011-2012

Instructions for filling Part-II of ASI Return

(Definitions, Concepts and Procedure)

PART II Mandays worked, Absenteeism, Labour Turnover

Part II of ASI Return consists of the following 2 blocks viz.

Block 1	Identification and other particulars.
Block 2	Mandays worked, absenteeism and labour turnover for regular workers directly employed for each month of the year

Block 1

1.1 Items 10 to 12 are to be copied by the factory owner from items 2, 3 & 7 respectively of Blocks B of Part-I. The rest of items are not to be filled by the factory owner.

Block 2

Mandays worked, absenteeism and labour turnover for regular workers directly employed for each month of the year

2.1. The term 'worker' used in the block has the same meaning as defined for Block E of Part I, except that its scope is limited to only regular workers employed directly. It includes permanent, probationers and temporary workers. Thus information pertaining to the casual, badli or substitute workers and workers employed through contractors is not to be included in this block. A casual worker is defined to be one whose employment is of casual nature i.e., a casual worker is a person who is employed on a day to day basis as and when occasion arises without any assurance of future employment. Normally, such a worker is in employment when he is at work. All badli or substitute workers should be treated as casual workers. Apprentices are also to be excluded. In tea factories only the workers employed regularly and mainly on the factory site will be covered; workers temporarily drawn from the plantation side are to be excluded. As in Part I, labour employed for generating electricity and producing coal gas should be included in this block, if the plants are located within the factory premises and form an integral part of the registered unit under survey.

2.2. Information in this block is to be reported separately for the months specified under column 1. **However, information under cols. 3 and 4 in respect of perennial industries will be reported for last month for each quarter viz., March 2011, June 2011, September 2011, December 2011 and in the case of seasonal industries, the figures should relate to the months during which production of the main item is carried on.**

2.3. Column (2): Scheduled working days for workers during the month.- The number of working days to be recorded here should be derived from the workers point of view i.e., the number of days on which the workers are required to work. This would be the number of days in the month less the number of rest days, weekly off and closed holidays enjoyed by the workers irrespective of whether the factory worked on all the days of the month or not. In cases where the workers are allowed rest days by rotation and the number of rest days is different for different groups of workers, the minimum and maximum number of days worked by different groups of workers should be recorded.

2.4. Column (3): Number of mandays worked - Total number of man-days worked during the month is to be obtained by summing up the number of workers attending in each shift overall the shifts worked on all days during the month.

2.5. Column (4): Number of man-days lost due to absence - Absence is the failure of a worker to report for work when he is scheduled to work. A worker is to be considered as scheduled to work when the employer has work available for him and the worker is aware of it. A worker is to be treated as absent for purposes of absenteeism statistics even when he does not turn up for work after obtaining prior permission and includes absence with pay or without pay. Any worker who reports for duty even for a part of the day or shift should not be counted among absentees. Absence of a worker on account of strikes or lockout or lay off, weekly rest and suspension is not to be considered as absence for purposes of statistics of absenteeism in this block.

2.6. Columns (5) and (6): Number of workers in employment - The total number of workers who were in employment on the first day and the last day of the month is to be recorded under these columns. In case the first or the last day falls on a scheduled holiday the number in employment at the close of the previous working day should be treated as the number of workers in employment on the closed day. A worker who is absent without leave should be deemed to be in employment till his name is struck off the rolls. While recording workers in employment as on the 1st day of the month and as on the last day of the month, accessions and separations on the 1st day and on the last day of the month, respectively would be taken into account. Separations occurring after working on the day would be included in separations for the next day.

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

2.8. Columns (8) and (9): Separations - The number of workers, who left the establishment during the month, should be entered under the columns as mentioned in the block. Workers on paid or unpaid leave (for sickness, etc.) with the approval of the employer should not be taken under separation until such time as it is definitely known that such persons will not return to work. At that time their separation should be recorded as due to death or retirement or other causes as the case may be. Inter-departmental transfer within the same establishment should invariably be ignored.

Column (8): Death or retirement -The total number of workers who died or retired during the month should be entered under column (8).

Column (9): Other causes - Separations other than those due to death or retirement should be reported under column 9. These include terminations initiated by workers, because of such reasons as acceptance of job elsewhere, dissatisfaction, marriage, maternity, ill-health etc., termination of employment initiated by management for such reasons as workers incompetence, violation of rules, dishonesty, insubordination, laziness, habitual absenteeism unauthorised absence or inability to meet the organisation's physical standards and include transfer to other establishments or units even if under the same management. Retrenchment as a result of rationalisation or modernisation or any other cause is to be included.