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

**ANNUAL SURVEY OF INDUSTRIES: 2016-17
(INSTRUCTIONS FOR FILLING PART I OF ASI RETURN)**

ANNUAL SURVEY OF INDUSTRIES 2016-17
Instructions for filling Part I of ASI return

(Definitions, Concepts and Procedure)

INTRODUCTION

1. The Collection of Statistics Act, 2008 and rules framed there under in 2011 prescribes annual collection of statistical information and enjoin the owners of factories/industrial concerns to submit the return enclosed to the notice served by the Statistics Officer. A separate return for each registered factory/industrial concern should be furnished as a rule. Information furnished in all blocks of the return should relate to the accounting year of the factory closing on any day between 1st April, 2016 and 31st March, 2017.
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) Causal 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	
Open		1
Existing with fixed assets and maintaining staff but not having production		2
Existing with fixed assets but not maintaining staff and not having production		3
Deleted (including cases of status code 3 for 3 years or more or non-existence or de-registration or out of coverage or any other suitable reason for which deletion from frame is proposed by NSSO (FOD))		4
Existing but non-response due to closure and owner / occupier is not traceable.....		5
Non-response due to production not yet started or accounting year not closed during the year		7
Non-response due to other reasons [<i>incl. relevant records are with Court / Income tax or recalcitrant/refuse to submit the return, or factory under prosecution in respect of earlier ASI/</i>		8

BLOCK - B: TO BE FILLED BY OWNERS

9.1 Item 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) Partnership -2
- c) Limited Liability Partnership -3
- d) Government Company-Public -4
- e) Government Company-Private -5
- f) Non-Government Company-Public -6
- g) Non-Government Company-Private -7
- h) Co-operative Society -8
- i) Others (including Joint Family (HUF), Trusts, Wakf Boards, Handlooms, KVIC etc.) -9

9.3 Item 3: Block B: item 3: Corporate Identity Number (CIN): CIN, a 21 digit alphanumeric code, provided by the M/o Corporate Affairs on the basis of the registration of unit under the Companies Act, if available, should be provided. If the same is not available, the reason of non-availability should be reported. The structure of CIN is given below for better understanding:

1st digit	Listing status	If Company is Listed it will start with 'L' and if Company is not Listed it will start with 'U'
Next 5 digit	Industry code	Based on NIC-2004
Next 2 digit	State code	i.e. MH for Maharashtra

Next 4 digit	Year of incorporation	i.e. for Company formed in Calendar Year 2011 the same will be 2011
Next 3 digit	Ownership code	PLC for Public Limited Company, PTC for Private Limited Company etc.
Last 6 digit	ROC reg.	i.e. 090868 for ROC- Mumbai

Ownership codes in CIN are given as follows: GOI Union Government company

SGC State Government company

PLC Public limited Indian Non-government Company PTC Private limited Indian Non-government

Company FLC Public limited foreign company incorporated in India FTC Private limited foreign company incorporated in India ULL Unlimited liabilities Public

ULT Unlimited liabilities Private GAP Guarantee & Association Public GAT Guarantee & Association

Private NPL Section 25 company

CIN is to be filled in only for those units for which type of organisation code is 4, 5, 6 or 7.

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 2016 to 2017.

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: Self- explanatory

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

BLOCK C: FIXED ASSETS:

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

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

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

11.2 Columns (4) & (5): Value of addition during the year: Fixed assets acquired during the year from others, whether fully paid or not, should be valued at the full cost incurred i.e., at the delivered price plus the cost of installation including any fees and taxes paid but excluding financing costs relating to the period after the commencement of production. In case any additions to fixed assets are 'second hand', items purchased from within the country during the year, the cost of these should be shown separately with a footnote. Fixed assets produced by the establishment for its own use should be valued at the cost of all work put in place including any overhead costs allocable to this work. In case any revaluation of the fixed assets has been 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, 11 and 12.

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.

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.

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 owned 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:

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.

(iii) The term 'children' means that who have not completed 15 years of age. Employees in the age group of 15-18 not certified, as adults by the certifying surgeon should be treated as children.

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 creches 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.

14.10 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.

14.11 Item 14: Total cost of Production: Total cost of production should include following:

Block E, Col.8 of Item 9, 10,11 & 12
Block F, , Col.3 of Item 1,2(i), 2(ii), 3 , 4 ,5,6,7,8,9, & 10
Block H, Col.6 of Item 23
Block I, Col.6 of Item 7

14.12 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.

14.13 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.

14.14 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.

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

14.16 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 11(iii) of Block E.

14.17 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.

14.18 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. Non operating expenses such as (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) will also be included here.

16.4 Block F: item 4: Expenses on raw materials and other components for own construction: This item will include the expenses incurred for own construction (*Block G item 4*) by a factory including raw materials and other components.

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: Expenses on Research & Development(R &D): Self-explanatory.

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: receipts from manufacturing services (including work done for others on materials supplied by them and sale value of waste left by the party): This item includes receipts for work done for others or for various manufacturing services (job work done) 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.

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 Profit & Loss Accounts, should be recorded in Block F, item 3 (operating expenses) and the service charges received against the job done by the factory will be reported against item 1 of Block G.

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; 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: receipts from non-manufacturing services (including non- industrial services): It includes all receipts of the factory from others for providing non- manufacturing services including those of non- industrial nature such as transportation, agency, consultancy, etc. Income due to exchange rate fluctuation should be included here.

17.3 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.

17.4 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. It will include the net balance of semi-finished fixed assets or fixed capital work-in-progress plus actual addition to completed fixed assets, by virtue of own construction of the factory, during the reference period. The first part i.e. the net balance of fixed capital work-in-progress i.e. (Col. 7 – Col.3) of item 9 in Block C, **if positive**, will be added to this item.

3.8.4.1 If there is any entry against Block F item 4 (Expenses on raw materials and other components for own construction), then there must be some appropriate entry against this item.

17.5 item 5: net balance of goods sold in the same condition as purchased: it is the difference between item 11 block G and item 11 block F.

17.6 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.

17.7 item 7: 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.

17.8 item 8: rent received for building: The rent received for renting out the building for the financial year is reported here.

17.9 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.

17.10 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.

17.11 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.

17.12 item 12: Other Production 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). ***Other subsidies on production like subsidy received from the Government for employing physically handicapped persons, installing pollution control in the factory, training of workers etc may be included against this item as distinct from product subsidy which should be considered in Block J.***

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.

21.1 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.**

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

21.3 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.

21.4 Item 14: Packing items: Self-explanatory.

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

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

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

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

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

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

21.11 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.

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

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

21.14 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).

21.15 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.

21.15 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.

21.16 Col. 5: Quantity consumed: Self-explanatory.

21.17 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.

21.18 Col. 7: Rate per unit: Rate per unit i.e. Col.6;-Col.5 is to be reported in nearest whole rupees.

BLOCK I: IMPORTED INPUT ITEMS CONSUMED

22 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. 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.

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

23 In this block, information like quantity manufactured, quantity sold, gross sale value, excise duty, sales tax/VAT paid and subsidy received, 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.

23.1 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.

23.2 column 3: item code (NPCMS, 2011): This is to be filled in by field staff as per latest revised version of the NPCMS, 2011.

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

23.4 column 5: quantity manufactured: It will refer to the products and quantity manufactured during the reference financial year.

23.5 column 6: quantity sold: It will refer to the products and quantity sold during the reference financial year.

23.6 column 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/VAT realized by the factory on behalf of the Government as also all distributive expenses incurred such as discount or rebate, allowances for returnable cases or other packing and any other drawback allowed to customers,

i. charges for carriage, outward, and

ii. commission to selling agents.

It should be noted that in case of factories where net sale value (after giving discount) is available, the gross sale value should be arrived at by adding excise duty, sales tax etc. 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.

23.7 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.*

23.8 column 9: sales tax/VAT: The sales tax/VAT realized by the factory on behalf of the Government in respect of products sold, are to be reported here.

23.9 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.

23.10 column 11: subsidy: Any type of subsidy received from the Government on **products** is to be entered. The subsidy received has to be given on each item produced by the factory during the reference financial year.

23.11 column 12: per unit net sale value: To arrive at per unit net sale value, total distributive expenses [i.e. (Col. 8) + (Col.9) + (Col.10)-(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.

23.12 column 13: ex-factory value of output (Rs.): Following procedure may be adopted for calculation of ex-factory value of output.

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.

Ex-factory value for other products/by-products (Item 11) will be taken as entry in Col. 7 minus [(Col. 8) + (Col.9) + (Col.10)-(Col. 11)].

In case quantity manufactured (Col. 5) and quantity sold (Col. 6) are identical, the ex- factory value will be the entry under Col. 7 minus [(Col. 8) + (Col.9) + (Col.10)-(Col. 11)]. Total of Items 1 to 11 is to be reported under Col. 13.

Following two specific cases may be considered for reporting ex-factory value.

a) For an item, output value of the entire amount of finished product or by-product may be calculated at cost price of producing the item and reported in Block J as ex-factory- value in cases where **a factory does not sell any quantity of that finished product/by-product relating to the specific item, although the item is produced during the current reference period.**

b) Sale value may not be counted and reported for finished product/by-product relating to a specific item in the current reference period in cases where a factory **does not produce any quantity of that specific item during the current reference period but sells the same from last year stock only.**

item13: Share(%) of products/by-products directly exported: Share (%) of Gross Sale Value of the products/by-products directly exported is to be reported here.

BLOCK K: Information and Communication Technology (ICT) usage: Self-explanatory.

BLOCK L: Energy Conservation (EC) Measures: Self-explanatory.

BLOCK M: PARTICULARS OF FIELD OPERATIONS: Self-explanatory.

BLOCK N: Self-explanatory.