

Annexure - IV

Instruction for filling up ASI Schedule

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

The major additions and deletions of items in ASI 2008-09 schedule in comparison to ASI 2007-08 schedules are given below.

Information on 'How many units located in the same state' collected in Block B of ASI 2007-08 has been dropped.

Information regarding 'ISO Certification, 14000 Series' will additionally be collected in Block-B along with information regarding 'original investment in plant and machinery'.

'Depreciation on deduction/adjustment' has been reintroduced in Block-C.

Information on 'Child Workers Employed Directly' (Row 3) of the existing schedule will not be collected separately in Block-E

Information on 'Subsidy' will be additionally collected in Block-G.

Data on 'Gas Consumed' will be collected additionally in Block-H

Information on 'Export made by the unit' will be additionally collected in Block-J

The details of the schedules are discussed below.

Part-I of ASI Schedule

Summary Description of the Schedule: The schedule, sometimes called as *return*, has three parts. The Part-I, structured in 14 blocks, is the main part of the schedule and is meant for collection of economic and related categorical data of the selected unit. The other two parts of the schedule, marked as Part-A and Part-B, are meant for recording the report of scrutiny on Part-I of the return and observations of the Scrutinizing Officer against certain items framed in respect of the data collected in Part-I of the schedule. The instructions contained in this manual pertain to Part-I of the schedule.

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

Detailed Instructions for Each Item

Block A: identification of sample enterprise

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

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

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

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

Block A, item 4: industry code as per frame: This number is provided by FOD offices while collecting the list from CIF as per detail given during registration. This code is presently given as per NIC 2004 which need to be updated as per NIC 2008 from 2008-09 onwards. This code will be provided along with the sample list by CSO (IS Wing) which need to be copied correctly.

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

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

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

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

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

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

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

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

- The units must be having the same State code;
- The units should have the same management;
- Separate unit-wise accounts are not available and only combined accounts are available;
- Resources that go into the manufacturing activity in the units are not separately identifiable;
- The units may not have the same industry group at 5 digit NIC level, but satisfy the aforementioned conditions. However, all the units included in Joint Return must be engaged in manufacturing and if the combined accounts include other activities, those should be excluded.

Please note that in case of sample sector the number of units will be always 1.

Block A, item 12: status of units: This item will be recorded in codes. Codes are given below:

- Open 1,
- Closed 2,
- NOP - 3,
- Deleted 4,
- Non-response due to closure but in existence
and owner/occupier is not traceable 5
- Non-response due to non existence &

owner not traceable	6
Non-response due to relevant records are with court/Income tax department, etc.	7
Non-response due to recalcitrant/refuse to submit the return	8
Non-response due to factory under prosecution in respect of earlier ASI	9
Non-response due to other reasons	10
Deleted (found nonexistent for more than 3 years)	11
Deleted due to de-registration	12
Deleted due to out of coverage i.e. defense, oil storage, technical training Institute and hotel , etc.	13
Deleted due to identical PSL No.	14
Deleted due to any other reason	15

The following may be noted:

A unit is considered to be closed if the unit is maintaining staffs but not having production.

A unit is considered to be Non Operating (NOP) if the unit has no production and not maintaining the staffs.

A unit is considered for deletion if the unit is having continuous status of NOP for three years and proposed by FOD for deletion from the frame.

No other code except for 1-15 can be given here; nor should it be left blank.

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

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

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

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

Individual Proprietorship	-1
Joint Family (HUF)	-2
Partnership	-3
Public Limited Company	-4
Private Limited Company	-5
Government Departmental Enterprise (excluding Khadi, Handloom)	-6

Public Corporation by Special Act. of Parliament or State Legislature of PSU	-7
Khadi and Village Industries Commission	-8
Handlooms	-9
Co-operative Society	-10
Others (including Trusts, Wakf Boards, etc.)	-19

The following may be noted for recording entry here:

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

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.

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

Wholly Central Government

-1

Wholly State and/or Local Government	-2
Central Government and State and/or Local Government jointly	-3
Joint Sector Public	-4
Joint Sector Private	-5
Wholly Private Ownership	-6

Joint Sector covers the following types of ownership:

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'.

Block B: item 4: how many total number of units the company has: This item will be filled in if the code recorded in item 2 is 4 or 5 and the code recorded in item 3 is 6. Note that:

The total number of units the Limited company has to be reported here;
It may include the units within the state as well as outside the state.

It is different from item no. 11 of Block-A, which gives the number of units for which the return is compiled.

Block B: item 5: original value of investment in P & M: The original value of Plant and Machinery relates to year of purchase and not for the reference year or at present value. In case the pollution control equipment is a part of plant and machinery, as they are in some industries like tea or brick, the combined figure may be considered if bifurcation is not at all possible. The relevant code corresponding to the range of value of Plant of machinery is to be recorded in this item. The codes are given below:

Less than or equal to one crore	1
More than one crore but less than or equal to 5 crore	2
More than 5 crore but less than or equal to 10 crore	3
More than 10 crore	4

Note that the range code is to be recorded here and not the value of P & M.

Block B: item 6: whether the unit has ISO Certification, 14000 Series: If the units is having ISO Certificate of 14000 series, code 1 will be recorded, otherwise code 2 will be recorded. Note that the certification must be of 14000 series for recording 'yes'. If for a factory, the ISO Certification 14000 series does not apply, it should be given the code 2.

Block B: item 7: year of initial production (in the format YYYY): The year of initial production for the factory (and not the year of the completion of factory) is to be recorded here. Note that:

The year of initial production is to be decided irrespective of change in site or ownership or new registration

The year of production relates to commercial production and not for pretesting purpose.

Block B: item 8: accounting year (in the format YYYY to YYYY): The accounting year for which the return relates to, is to be reported here. For example, if the factory follows financial year from 1.4.2008 to 31.3.2009 as accounting year, then record **2008 to 2009**. In the case of amalgamated accounts, the values for the reference accounting year under consideration need to be apportioned appropriately and reported.

Block B: item 9: number of months of operation: This item is to record the total number of months in which the factory/industrial concern operated during the accounting year. The figure reported here must have a consistency with the manufacturing and non-manufacturing days given in Block-E (employment and labour cost).

Block B: item 10: does your unit have computerised accounting system? The unit will be considered to have computerized accounting system if they are managing the accounting system **using computerized software**, and code 1 will be recorded in such cases. Otherwise, code 2 will be recorded.

Block B: item 11: can your unit supply ASI data in computer media? If the unit is provided with the soft copy of the return and is able to supply data in soft mode as per the return through computer media, code 1 will be recorded in this item, else code 2.

Block B: item 11: details of the contact person: The name & designation along with his/her telephone number, fax number and e-mail address used for the purpose of the unit will be written in the appropriate boxes.

Block C: fixed assets

Fixed assets are of a permanent nature having a productive life of more than one year, which is meant for earning revenue directly or indirectly and not for the purpose of sale in ordinary course of business. They include assets used for production, transportation, living or recreational facilities, hospital, school, etc. Intangible fixed assets like goodwill, patents, preliminary expenses, drawing and design etc are excluded for the purpose of ASI. The fixed assets have, at the start of their functions, a definite value, which decreases with wear and tear. The original cost less depreciation indicates that part of value of fixed assets, which has not yet been transferred to the output. This value is called the residual value. The value of a fixed

asset, which has completed its theoretical working life should always be recorded as Re.1/-. The revalued value is considered now. But depreciation will be taken on original cost and not on revalued cost.

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

Fixed assets will **include**:

Assets used for production, transportation, living or other facilities (recreation, etc.). Full value of assets taken on hire purchase/ instalment (whether fully paid or not) excluding interest should be considered;

Assets under construction, i.e., construction of building, installation of plant and machinery, preparation of chassis of truck, etc. (transport equipment) may be reported under the relevant items;

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

Fixed assets will **not include**:

Intangible assets like goodwill, etc.;

Advance payment for fixed assets not yet received;

Fixed assets owned but rented out.

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

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

Land obtained directly from the state without any intermediary and the land revenue is payable directly to the Government. This type of freehold land has book value.

Land obtained, free of cost from any other source, may be an ancestral property. This freehold land has no book value in the books of accounts of the enterprise.

For purchased land, the book value at the opening and at the closing is the same. For rented land no book value is shown in the balance sheet. For leasehold land, if

depreciation is charged, the depreciated value of the land is shown as closing balance. If no depreciation is charged, the un-depreciated lump sum amount paid for the leasehold land is shown at the closing of the balance sheet.

This will also include improvement to land. However, if only a portion of the land belonging to the residence of a household is utilised for the enterprise, only that portion of the land may be considered as capital assets for the enterprise. Land owned with permanent heritable possession with or without right to transfer the title would come under this item. For encroached land, market value will be recorded.

Block C: item 2: building: Building includes:

Building for workshops and buildings utilised for production, office and housing.

Building under construction, parts and conveniences that facilitate the housing activity in them such as lifts, stairways, heating, lighting and communication system (**not equipments**) internal to the building, fire precaution system, capital expenses on telephone system to factory building, air conditioning plant only when installed primarily to provide better working condition to the operative and essential devices for watering raw materials or products.

Window type air conditioners **should not be** considered here instead it would be considered **against Item 7**.

Other constructions such as passage, boundary wall, partition, water tank, sewerage, tube-well, etc. as well as construction of an approach road in front of the factory.

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

Equipment for execution of work. It includes power generating machinery, construction machinery, metal working machinery, furnaces, metal cutting lathes, blast furnaces, looms, sewing machines, cranes, fork lift equipment, etc. Cranes, which don't form a part of machinery, should be treated as transport equipment. There are some items, which create confusion for classifying them under this item. For example, electric installations for running the plant, molasses tanks in case of sugar factory, moulds fitted to machinery in plastic and other industries, water tank for curing in cement factory, air conditioners fitted to machinery or used for cooling the machinery etc. all such items will form a part and parcel of plant and machinery.

A refrigerator is not a plant and machinery, but there are some medicines which after manufacture are to be kept in refrigerator so that it may not lose its medicinal property. In such a case the refrigerator is considered as plant and machinery in medicine producing factory.

If a machine owned by the factory is partly used by it and partly rented out during the accounting year, such asset is to be included as part of fixed asset of the factory. In case the machine is completely rented out during the accounting year, then neither the asset is to be considered nor the rent received for it be considered as other output.

If machinery is received as gift and installed without incurring any capital expenditure by the factory, the total value of the gift, installation charges and other incidental are to be recorded against Plant & machinery.

Own constructed Plant & Machinery if installed, is to be evaluated at cost as in the books of the factory. Total value of all plant and machinery acquired on hire purchase basis is to be included against Plant & Machinery. **Advance payments made for the purchase** of machinery (not in possession during the reference year) **will not** be recorded as the approach for recording information here is by physical approach.

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

If a factory has a cart driven by animals for transport purpose then the cart along with the animal will be considered here.

When a crane forms specially a part of plant and machinery it should be considered against item 3 otherwise it will be considered here.

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

Block C: item 5: computer equipment incl. software: This will include the cost of computers and the equipment along with the software used to run it. This will also include the cost of UPS, CVT, Printers, etc. The customized software or database software **may also be included here.**

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

Block C: item 7: other fixed assets: This will include all other assets which are not included in Items 1 to 5 such as loose tools with a normal life of more than one year, library, laboratory, apparatus, trade mark instrument, hospital equipments, furniture fixture, office equipment, weigh bridge, room air conditions, heater, fans, PABX, electrical fittings. Improvement to land and other construction include capital expenditure on fence, roads railway siding, bridges, platforms, pipelines, telephone and other communication lines, sewage and water system, etc external to the factory buildings but within the factory compound. Sugar factories may construct approach road to the factory gate. This is improvement to land. In some balance sheet an item 'land and development' might have been shown. In such cases, value of land and expenditure on development are to be separated.

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

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

Block C: columns 4 & 5: value addition during the year: Fixed assets acquired from others during the year, whether fully paid or not, should be valued at the full cost incurred, i.e., at the delivered price plus the cost of installation including any fees and taxes paid but excluding financing costs relating to the period after the commencement of production. This would include: (1) value of all purchases of materials on capital account during the accounting year, (2) amount paid for service charges during the accounting year on capital account, (3) value of all fixed assets, whether fully paid or not, taken on capital account during the accounting year. All items purchased, old or new, including those constructed by the factory and capitalized will be recorded under Columns (4) & (5). In case any additions to fixed assets are 'second hand', items purchased from within the country during the year, the cost of these should be shown separately with a footnote.

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.

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

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

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

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

Depreciation up to the beginning of the year and that provided during the year should be shown respectively under Columns (8) and (9). Depreciation relating to assets sold/discarded /otherwise disposed off during the year should be shown under Column (10).

The depreciation allowance provided for the accounting year is to be recorded here. All items, which have a normal life of more than a year and are used for the manufacturing process or incidental to it are allowed some allowance each year; the allowance thus claimed is recorded as depreciation. In addition to the normal

allowance, for new item an allowance known as initial allowance for investment is allowed. They should not be shown in the return for the purposes of Block C, as depreciation. Where the factory was following a system of depreciation, but provision has not been made for a period of time, the estimate of depreciation for the accounting year is to be made as per the method followed by it. On the other hand, if depreciation figures for preceding year(s) are reported along with the depreciation provided during the year, depreciation provided during the year should be apportioned by some means and same may be reported in Column 9.

If no depreciation has been allowed for item of fixed assets, the same may be estimated on the basis of (a) total cost including the price of purchase or construction of the asset in 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 Rs.1/-

Block D: working capital and loans

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

Block D: item 1: raw materials & components and packing materials: Packing materials will find place here. Materials supplied by the factory to others for processing will be included but materials supplied by others to the factory for processing will not be considered. Stock of construction materials will be taken against this item. The stocks of raw material for which payment has been made but material is yet to be delivered should be taken in this item (such as material in transit). The raw material which is left after the consumptions in input process should be taken. In most cases this needs to be bifurcated from the balance sheets after probing with the factory personnel. The examples of this kind are given in Ready Reckoner. In case of printing press doing job work and producing printing materials on customers' orders with bulk of materials supplied by customers, stock of ink and other papers of the factory may be taken into consideration in this item.

Block D: item 2: fuels & lubricants: This will include all fuels and lubricants in stock. In most cases this needs to be bifurcated from the balance sheets after probing with the factory personnels.

Block D: item 3: spares, stores & others: Include stores, spares, loose tools of short life, office supplies, material required for repair and other consumables. In most cases this needs to be bifurcated from the balance sheets after probing with the factory personnels.

Block D: item 5: semi-finished goods/work in progress: It includes the values of materials which has been partially processed and are not usually sold without further processing. Goods under process from the material supplied by others are not to be

taken here. This item **excludes** value of semi-finished fixed assets for the use of the factory.

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

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

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

Moreover, current account, savings bank account, short-term deposits are considered as current assets and hence included here. Drafts in hand will be included here. Any remittance in transit will be **excluded**.

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

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

Block D: item 12: sundry creditors: Amounts owned by an enterprise on account of goods purchased or services received in respect of similar related contractual

obligations. This will include sundry creditors for supplies (amount due on account of capital transactions are not to be included), sundry creditors for other finances, sundry creditors for other liabilities etc. It includes all advance payment received for supplying its goods to consumers.

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

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

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

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

Debentures are uniform parts of a loan raised by a company and the public are invited to purchase as many as they wish.

Loans and advances from banks on hypothecation of fixed assets.

Loans and advances from subsidiaries.

Other loans and advances.

Unsecured Loans which will form part of these items are:

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

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

Other loans and advances from banks/financial institutions and others.

Loan from Directors/ Friends: Loans taken from the friends and directors will be included, but the interest accrued on them will not be included. In case interest is included, it may be separated and recorded. If the interest cannot be separated, a footnote may be given to this effect.

Block E: employment and labour cost

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

Particulars in this block should relate to all persons who work in and for the establishment including working proprietors and active business partners and unpaid

family workers. However, Directors of incorporated enterprises who are paid solely for their attendance at meeting of the Board of Directors are to be **excluded**.

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

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.

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

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

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

The particulars relating to workers directly employed should be shown separately for male and female workers against items 1 and 2 respectively. The particulars regarding workers employed through contractors should be shown against item 4. Note that, each worker is to be categorised as male or female irrespective of whether he/she is a child or not.

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

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

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

Block E: item 8: unpaid family members/ proprietor/ coop. members: Working proprietors/partners/family members/working members of cooperative society will be included against Items 1 to 8 only when they are paid; otherwise they are to be reported against Item 9. Exclude dormant or inactive partners and members of a proprietor's family.

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

Block E: item 11: provident fund and other funds: It includes old age benefits like contribution to provident fund, pension, gratuity and contribution to other social security charges such as employee's state insurance, compensation for work injuries and occupational diseases, provident fund linked insurance retrenchment and lay-off benefits, payment made for VRS etc. If category-wise breakup is not available, total can be given in Column (10) against Item 10.

Block E: item 12: workmen and staff welfare expenses: Includes benefits in kind include neutralizing agents, fats, milk, molasses given to workers of a factory where there is possibility of health hazard. cheap ration, shoes, umbrellas, residence, etc. are provided to workers who work at tea gardens. Light meal or lunch, beverages, tobacco, clothing (except uniform) electricity free of charge, water purchased but supplied free of charge, medical expenses. Children educational allowances, LTC, bus hired for to and fro daily journey (HRA will be considered as a part of wage and salary), maternity benefits and crèches, cultural and recreational facilities, cooperative stores for employees etc. If category wise break up is not available, total may be recorded against Item 10, Column 11.

Block E: item 12: number of working days: (i) Manufacturing days will mean and include number of days on which actual manufacturing process was carried out by the unit.

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

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

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

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

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

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

The following points may be kept in view:

In case any payment is made by Government under the employment guarantee scheme to apprentices working in a factory this payment will not be considered for reporting under Column (8).

The amount of income tax of the employees paid by the factory owners over and above the salary will be included in salaries/wages.

Retaining allowances form part of wages/salary and the amount actually paid is to be included in salary/wages.

All allowances (for maintenance of car, upkeep of garden, etc.) paid in cash will be included with salary and in case the up-keeping is directly taken care of by the management, it will be treated as benefit in kind.

Block F: other expenses

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

Block G: other output/receipts

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

Block G: item 1: income from services (industrial/non-industrial including work done for others on materials supplied by them): This item includes receipts for work done for others or for services of an industrial nature rendered to others, as for example contract or commission work done for other establishments on their materials or repair and maintenance on machinery and equipment, whether such

services are rendered inside or outside the factory premises. The value reported should be the total amount charged to customers for the work or services performed. It also includes all receipts of the factory from others for services of non-industrial nature such as transportation, agency, consultancy, etc. Income due to exchange rate fluctuation should be included here.

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

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

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

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

Block G: item 5: net balance of goods sold in the same condition as purchased: The difference of Item 12 of Block G and Item 11 of Block F will be recorded here.

Block G: item 6: rent received for plant and machinery and other fixed assets: The rent received for hiring the building for the financial year is reported here. The rent received for other fixed asset also qualifies here.

Block G: item 7: total subsidies: A subsidy is a form of financial assistance paid to a business or economic sector. Most subsidies are made by the government to producers or distributors in an industry to prevent the decline of that industry (e.g., as a result of continuous unprofitable operations) or an increase in the prices of its products or simply to encourage it to hire more labour (as in the case of a wage subsidy). Examples are subsidies to encourage the sale of exports; subsidies on some foodstuffs to keep down the cost of living, especially in urban areas; and subsidies to encourage the expansion of farm production and achieve self-reliance in food production. **Subsidies given for both input and output items should be taken in this item collectively.**

Block G: item 9: rent received for building: The rent received for hiring the building for the financial year is reported here.

Block G: item 10: 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.

Block G: item 11: interest received: Include all interest received on factory account on loans irrespective of duration and nature of agency/party from which loan was taken. The interest from fixed deposit will not be included for any tenure.

Block G: item 12: 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.

Block H: indigenous input items consumed

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

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.

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.

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**.

Block H: items 1-11: basic materials: Details of all basic materials consumed during the year are to be reported both in quantity and value along with unit of quantity against Item 1 to 10. If the number of basic materials exceeds 10, then additional sheets may be added to record the input items with serial numbers starting from 25. The item(s) for which the description(s) is not available in the ASSIC 2009, all such materials are to be clubbed together and aggregated **value only** will be reported against Item 11.

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

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

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

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

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

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

Block H: item 19: gas consumed: This will include biogas, other liquid petroleum gas, consumed as fuel will find place here.

Block H: item 20: other fuel consumed: This will include firewood consumed as fuel will find place here.

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

Water used as basic raw material should be reported against basic items Block H. Water used for drinking purpose for the staff should be treated as welfare expenses in Block E, Column 10 and water used for washing etc., i.e., consumable, should be reported under consumable stores in Block H, Item 15. If the break up is not available the total value may be reported under this item with appropriate remarks in the footnote.

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

$$\text{Additional requirement of electricity} = \text{Total demand} / \text{requirement of electricity} - (\text{electricity own generated, i.e., Item 15 of Block H} + \text{electricity purchased and consumed, i.e., Item 16 of Block H}).$$

Block H: column 3: item code (ASICC): This is to be filled in by field staff as per ASICC 2009.

Block H: column 4: Unit: It should be reported in specified unit of ASICC 2009. In case unit has not been prescribed, unit reported by the factory is to be given.

Block I: imported input items consumed - directly only

Information in this block is to be reported for all imported items consumed. **The items are to be imported by the factory directly.** The instructions for filling up of this block are same as those for Block H.

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

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

Block J: column 2: product/by-products descriptions (no Brand name): It includes information on all goods that have been produced by the factory during the accounting year for sale, irrespective of whether the products manufactured have

actually been sold during the accounting year or entered into stocks. In addition, (i) manufactured products lost by theft or damaged or destroyed by fire (in case of electricity undertaking rent received for meter or transformer installed at the customer's premises will not be included here), (ii) products made over to other concerns under the same ownership and control and products for own use as goods in the factory being distinct from intermediate products, will be included. If the products are used as intermediate products in own construction, they will also be **excluded**.

Block J: column 3: item code (ASICC): This is to be filled in by field staff as per ASICC 2009.

Block J: column 4: unit of quantity: It should be reported in specified unit of ASICC 2009. In case the description of the product is not available in ASSIC 2009 and thus, unit of quantity is not available, unit reported by factory is to be recorded.

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

Block J: column 6: quantity sold: It will also refer the products and quantity manufactured in the reference financial year.

Block J: column 6: gross sale value (including subsidy received): The gross sale value of the products as charged from the customers will be reported here. It includes excise duty paid or sales tax realized by the factory on behalf of the Government as also all distributive expenses incurred such as (i) discount or rebate, allowances for returnable cases or other packing and any other drawback allowed to customers, (ii) charges for carriage, outward, and (iii) commission to selling agents.

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

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

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

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

Block J: column 10: other: Other distributive expenses i.e. outward transport, rebate, commission, transit insurance of goods sold, packing fees etc are to be recorded here.

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

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

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

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

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

BLOCK K: ICT Indicators

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

BLOCK L: Energy Conservation

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

BLOCK N: Comments of Supdt. /Sr. Supdt. are to be recorded here. Reasons for negative working capital and for any abnormal entries in the schedule should be given invariably.

Report of Scrutiny of Part-I of the Return

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

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

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

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

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

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

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

Records to be consulted for compilation of ASI Part I Schedule

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

Srl. No.	Records to be consulted	Reference Blocks
	Balance sheet with schedules and annexure, ledger	Blocks-C & D
	Profit and loss account, ledger, sales tax register	Blocks-E to J
	Muster roll, attendance register, wage	Block-E

	register, leave register, salary register, PF register, gratuity register etc	
	Store register	Block-F

Part-II of ASI Schedule

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

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

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

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

It excludes casual, badli or substitute workers and workers employed through contractors and information pertaining to these categories of workers will not be included in this block. A casual worker is one whose employment is of a casual nature or in other words a casual worker is a person who is employed on day to day basis when need arises but without assurance of continuous employment. Normally, such workers are at work in factories. All badli or substitute workers should be treated as casual workers. Apprentices are also to be excluded from the scope of this block. In tea factory, only workers employed regularly and mainly on the factory side will be covered. Workers temporarily drawn from the plantation side are not to be included.

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

Information in this block is to be reported separately for the months specified under Col. (1). However, information under cols. (3) and (4) in respect of perennial industries will be reported for last month for each quarter viz. March, June, September and December. In the case of seasonal industries the figures should relate to the months during which the production of main item is carried on. The seasonal industries are 1513, 15312, 1542, 24298, 15491, 16001, 15511, 15492 and 01405.

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

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

Block 2: Col. 4: Number of days lost due to absence: Absence is the failure of a worker to report for work when he is scheduled to work. A worker is to be considered as scheduled to work when the employer has work available for him and the worker is aware of it. A worker is to be treated as absent for purpose of absenteeism statistics, even when he does not turn up for work after obtaining prior permission and includes absence with or without pay. Any worker who reports for duty even for a part of the

day or shift should not be counted among absentees. Absence of a worker on account of strikes or lock out or lay off, weekly rest and suspension is not to be considered as absence for purpose of statistics of absenteeism in this column. A remark explaining reason for high absenteeism should be recorded. It is necessary to examine that the total of columns 3 & 4 falls between the minimum and maximum limits of man-days scheduled to work for each month for which the information is required.

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

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

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

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

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

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

Major records to be consulted for filling Part II Schedule

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

General Remarks regarding filling up of ASI schedules

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

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

Unless ownership has changed during the reference year, only 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 activities 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 for the factory may be filled from the occupier's point of view.

If for a factory, which is served with notice, is found that its products are meant for training of inmates and has no sale value and are produced as a product during training, the facts may be reported to the Statistics Authority and data need not be collected This is normally applicable to Training Centers and Jails which are registered as factories. Further, workshop in jails registered under factories Act should be canvassed for ASI only when the products of the workshop are meant for sale. In case the products are not sold but are incidental to training to the convicts engaged at the workshop, such a workshop is outside the purviews of ASI.

Submission of Joint Returns

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

They are located in the same State.

They belong to the Census Scheme i.e. 100 or more workers only.
They belong to the same industry at the ultimate NIC code level.

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

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

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

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

Treatment of Head Office

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

If the head office is controlling only one factory and is situated in the same town where the factory is situated or outside but within the same State, the information of the head office will be included in the factory return.

If the head office is controlling more than one factory and is situated in the same State, data in respect of head office will be included in any one of the factories.

If the head office controls a number of factories situated in different States, the information of the head office will be accounted for in the return of the factory situated in the same State.

If the head office is situated outside the State, where factories were located, its assets, employment and expenditure are not to be included in the return. In no case allocation of the head office information will be made among the individual units.

If the head office controls one or more factories and also commercial mining or quarrying establishments, the head office data should be restricted to the manufacturing units only as the head office is expected to maintain separate accounts for manufacturing, trading and other activities.

In case the head office distribute its expenditure over all the units under its control and shows them against individual units accounts, the amount relating to the factory concerned will be reported in block F.

Accounting Year

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