सत्यमेव जयते

National Sample Survey

उद्योगों के वार्षिक सर्वेक्षण संबंधी अनुदेश पुस्तिका
(संकल्पनाएँ, परिभाषाएँ एवं कार्यप्रणालियाँ)

INSTRUCTION MANUAL
ANNUAL SURVEY OF INDUSTRIES
(Concepts, Definitions and Procedures)

भारत सरकार
सांख्यिकी और कार्यक्रम कार्यान्वयन मंत्रालय
राष्ट्रीय सांख्यिकी कार्यालय
उद्यम सर्वेक्षण प्रभाग
कोलकाता
2025

GOVERNMENT OF INDIA
MINISTRY OF STATISTICS AND PROGRAMME IMPLEMENTATION
NATIONAL STATISTICS OFFICE
ENTERPRISE SURVEY DIVISION
KOLKATA
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Government of India
Ministry of Statistics & Programme Implementation
National Statistics Office
Enterprise Survey Division
Industrial Statistics Wing
2025

Annual Survey of Industries

Instructions to Field Officials

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Chapter One

Introduction, Scope, Coverage and Sample Design

1.1 Annual Survey of Industries (ASI) is the principal source of industrial statistics in India. It provides statistical information to assess and evaluate, objectively and realistically, the changes in the growth, composition and structure of organized manufacturing sector comprising activities related to manufacturing processes, repair services, gas and water supply and cold storage. The survey has so far been conducted annually under the statutory provisions of the Collection of Statistics (COS) Act, 1953 and the rules framed there-under in 1959 except in the State of Jammu & Kashmir where it is conducted under the J&K Collection of Statistics Act, 1961 and rules framed there under in 1964. From ASI 2010-11 onwards, the survey has been conducted annually under the statutory provisions of the Collection of Statistics (COS) Act, 2008 (as amended in 2017) and the rules framed there-under in 2011. ASI 2024-25 will be conducted under the Collection of Statistics Rules, 2024 which is framed under the statutory provisions of the Collection of Statistics (COS) Act, 2008 (as amended in 2017).

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

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

1.4 **Reference Period:** The reference period (year) for ASI is the financial year (April-March) for all items of Part – I & II. For example, reference period for ASI 2024-25 is the financial year 1st April 2024 – 31st March 2025.

1.5 **Survey Period:** The actual survey period for ASI is generally from the month of October to June in the subsequent year following the reference period.

1.6 **Coverage of Units:** It covers all factories registered under Sections 2(m)(i) and 2(m)(ii) of the Factories Act, 1948, where the manufacturing process is defined under Section 2(k) of the said Act. Details are given in *Annexure IV*. The survey also covers bidi and cigar manufacturing establishments registered under the Bidi and Cigar Workers (Conditions of Employment) Act 1966. All electricity undertakings engaged in generation, transmission and distribution of electricity, **not registered with the Central Electricity Authority (CEA),** are also covered under ASI. However, defence establishments, oil storage and distribution depots, departmental units such as railway workshops, RTC workshops, Govt. Mints, sanitary, water supply, gas storage etc. are excluded from the purview of the survey.

1.6.1 It was decided by the Standing Committee on Industrial Statistics (SCIS) that the coverage of ASI may be extended **beyond the purview of the Section 2m(i) and 2m(ii) of the Factories Act, 1948 and the Bidi & Cigar Workers (Conditions of Employment) Act, 1966.** To start with, the units with 100 or more employees, not registered under Section 2m(i) and 2m(ii) of the Factories Act, 1948 but registered under any of the seven Acts / Board / Authority viz., the *Companies Act 2013, the Factories Act 1948, the Shops and Commercial Establishment Act, the Societies Registration Act, the Cooperative Societies Act, the Khadi and Village Industries Board, the Directorate of Industries (District Industries Center)* in the Business Register of Establishments (BRE) and verified by Field Operations Division (FOD), are also considered for selection.

1.6.2 For data collection in ASI, an *establishment* approach (and not enterprise approach) is followed. An institutional unit in its capacity as a producer of goods and services is known as an enterprise. An enterprise may be engaged in one or more economic activities at one or more locations. An enterprise may be a sole legal unit. On the other hand, an establishment is defined as an enterprise or part of an enterprise that is situated in a single location and in which only a single productive activity is carried out or in which the principal productive activity accounts for most of the value of products and by-products.

1.6.3 The primary unit of enumeration in the survey is a *factory* in the case of manufacturing industries, a *workshop* in the case of repair services, an *undertaking* or a licensee in the case of electricity, gas and water supply undertakings and an *establishment* in the case of bidi and cigar industries. The owner of two or more establishments located in the **same State**, same sector (bidi, factory or electricity) and pertaining to the **same industry group (3-digit industry code)** falling under the census scheme is, however, permitted to furnish a single consolidated return, termed as 'Joint Return (JR)'. Such consolidated returns are a common feature in the case of bidi and cigar establishments & electricity undertakings. Details of JR are given in *Chapter Three*.

1.7 **Data Collection:** As per the Collection of Statistics Rules, 2024 under the Collection of Statistics Act, 2008, the consultation of Nodal Officer of Central Government is mandatory for conducting any Survey (Section 5[2]). The Nodal Officer is a designated Officer, not below the rank of Joint Secretary to the Government of India in a nodal department dealing with statistical matters, for exercising powers and performing duties under these rules (Section 3[1]). Now under the rule (Rule 7), a Statistics Officer for a specified period and specified territory is required to be appointed (Section 4 of the 2008 Act) to conduct the Survey. The Statistics Officer is empowered by the Act (Sub-section 4 or 6 of Section 4 of the Act) to collect or authorize officials to collect information from any industrial and commercial unit concerned.

1.7.1 Notices may be issued by the Statistics Officer to factories concerned and the field staff authorized by Statistics Officer may collect and/or verify information from the authorized persons in the factories. The powers and duties of officials engaged in ASI are as given under the COS Act, 2008. These include power to enter premises, obtain copies of relevant documents. They have to maintain secrecy and confidentiality as per the provisions of the Act.

A copy of the Notice served to the selected factories for furnishing data is given in *Annexure-I*.

1.7.2 As per the Collection of Statistics Act, 2008, **any defaulting unit** may be liable to penalty. The imposition of penalty on a person or company shall not relieve him or it of the obligations under sub-section 15(1), and if after the expiry of fourteen days from the date of imposition of penalty, he or it still fails to give the required particulars or continues to neglect or refuse or contravene any provision of this Act or any rules made thereunder or any requirement imposed under this Act, may be liable to a further penalty.

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

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

1.7.5 The duly filled in returns for the Central Sample are compiled and transmitted online to IS Wing, EnSD through ASI Web Portal for processing and publication of results.

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

1.8.1 The ASI frame is based on the lists of units mentioned in Section 1.6 and its sub-sections. The frame is being revised / updated every year before selection of the units by the Field Operations Division (FOD) of NSO in consultation with the Chief Inspector of Factories (CIF) in the state. At the time of revision, the names of the de-registered factories are removed from the ASI frame and those of the newly registered factories are added. The details of ASI frame along with the guidelines are given in *Annexure II*. In case the State Government is conducting the survey on the state sample, FOD office concerned should also collect the feedback from the respective state governments while updating the Frame.

1.9 **Sampling Design:** The sampling design adopted in ASI has undergone several changes from time to time, considering the technical and other requirements. From ASI 2015-16, a new sampling design has been adopted following the recommendations of the Sub-Group of the SCIS under the Chairmanship of Dr. G.C. Manna and approved by the SCIS and the National Statistical Commission (NSC) subsequently.

According to the new sampling design, all the units in the updated frame are divided into two parts – *Central Sample and State Sample*. The Central Sample consists of two schemes: Census and Sample. Under Census scheme, all the units are surveyed.

(1) **Census Scheme**:

(i) All industrial units belonging to the ten less industrially developed States/ UTs viz. Arunachal Pradesh, Manipur, Meghalaya, Mizoram, Nagaland, Sikkim, Tripura, Ladakh, Lakshadweep and Andaman & Nicobar Islands.

(ii) All industrial units with Frame NIC = 0893(Salt Extraction).

(iii) For the States/ UTs other than those mentioned in (i),

(a) units having 75 or more employees from six States/UTs, namely, Jammu & Kashmir, Himachal Pradesh, Rajasthan, Bihar, Chhattisgarh and Kerala;
(b) units having 50 or more employees from three States/UTs, namely, Chandigarh, Delhi and Puducherry;
(c) units having 100 or more employees for rest of the States/UTs, not mentioned in (a) and (b) above and;
(d) all factories covered under 'Joint Return' (JR), where JR should be allowed when the two or more units located in the same State/UT, same sector and belong to the same industry (3-digit level of NIC-2008) under the same management.

(iv) After excluding the Census Scheme units in the above manner, all units belonging to the strata (**State x District x Sector x 3-digit NIC-2008**) having less than or equal to 4 units are also considered under Census Scheme. It may be noted that strata are separately formed under three sectors considered as **Bidi, Manufacturing and Electricity**.

(2) **Sample Scheme:**

All the remaining units in the frame are considered under **Sample Scheme**. For all the states, each stratum is formed on the basis of **State x District x Sector x 3-digit NIC-2008**. The units are arranged in descending order of their total number of employees. Samples are drawn using **Circular Systematic Sampling technique** for this scheme. An even number of units with a minimum of 4 units are selected and distributed in four sub-samples. It may be noted that in certain cases each of 4 sub-samples from a particular stratum may not have equal number of units.

(3) Out of these 4 sub-samples, two pre-assigned sub-samples (1 & 3) are given to NSO (FOD) and the other two-subsamples (2 & 4) are given to concerned State/UT for data collection.

(4) All census units *plus* all the units belonging to the two sub-samples given to NSO (FOD) are treated as the **Central Sample**.

(5) All census units *plus* all the units belonging to the two sub-samples given to State/UT are treated as the **State Sample**. **Hence, State/UT has to use Census Units (collected by NSO (FOD) and processed by IS Wing, EnSD) along with their sub-samples while deriving the state level estimates for their respective State/UT based on State Sample.**

(6) All census units *plus* all the units belonging to the two sub-samples given to NSO (FOD) *plus* all the units belonging to the two sub-samples given to State/UT are required for obtaining pooled estimates based on Central Sample and State Sample with increased sample size.

1.9.1 The sampling design and methodology adopted for estimation of the characteristics including estimation of error of the estimates are given in *Annexure III*.

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

1.11 **National Product Classification for Manufacturing Sector (NPCMS):** Central Product Classification (CPC) serves as the reference classification for all product classifications within the international system of economic classifications put in place by the United Nations. It is a complete product classification covering all goods and services that follows the definition of products within the SNA framework. Goods and services are understood as coming from a production process. The scope of the CPC covers (a) physical goods (which include transportable and non-transportable physical goods), (b) intangible goods and (c) services.

1.11.1 The National Product Classification for Manufacturing Sector (NPCMS), 2011 was prepared by CSO, IS Wing, Kolkata, based on Sections 0 to 4 of CPC, Ver. 2.0 that relate to products of manufacturing sector. The NPCMS, 2011 is a 7-digit classification and the structure is: 5-digit CPC Code + 2-digit Indian requirement and has 5 Sections, 39 Divisions, 192 Groups, 786 Classes and 1503 Sub-Classes with ultimate 7-digit products. From ASI 2010-2011 onwards, the 7-digit code and its description as per NPCMS, 2011 are being used for collecting and recording of all input and output items in ASI schedule. From ASI 2015-16 onwards, revised version of NPCMS, 2011 is being used to classify the input and output items collected in ASI schedule.

Chapter Two

Concepts, Definitions and Procedures

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

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

2.3 **Factory (as per the Factories Act 1948):** Factory is one, which is registered under Sections 2m(i) and 2m(ii) of the Factories Act, 1948. The Sections 2m(i) and 2m(ii) refer to any premises including the precinct thereof (i) wherein ten or more workers are working, or were working on any day of the preceding twelve months, and in any part of which a manufacturing process is being carried on with the aid of power, or is ordinarily so carried on, or (ii) wherein twenty or more workers are working, or were working on any day of the preceding twelve months and in any part of which a manufacturing process is being carried on without the aid of power, or is ordinarily so carried on. 'Power' means 'any motive power used to drive the plant and machinery of the factory except animal and human power' as per Factories Act, 1948. The above definition is slightly modified due to the amendment of the Factories Act, 1948 for the States of Andhra Pradesh, Arunachal Pradesh, Assam, Bihar, Goa, Gujarat, Haryana, Himanchal Pradesh, Jammu & Kashmir, Jharkhand, Maharashtra, Odisha, Punjab, Rajasthan, Tripura & Uttar Pradesh, as noted below:

"Section 2m(i) has been modified, i.e., from *10 or more workers with power* to ***20 or more workers with power*** and also Section 2m(ii), i.e., from *20 or more workers without power* to ***40 or more workers without power*.**"

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

2.5 **Gross Value of Plant and Machinery:** Gross value of plant and machinery represents the total book value of installed plant and machinery at the end of the accounting year. It includes the book value of own constructed plant and machinery, if installed. Total value of all the plant and machinery acquired on hire-purchase basis is also included. Thus, it represents the gross value of plant and machinery engaged in production process.

2.6 **Fixed Capital:** Fixed Capital represents the depreciated value of fixed assets owned by the factory as on the closing day of the accounting year. Fixed assets are those, which have normal productive life of more than one year. Fixed capital covers all type of assets, new or used or own constructed, deployed for productions, transportation, living or recreational facilities, hospitals, schools, etc. for factory personnel. It would include land, building, plant

and machinery, transport equipment etc. It includes the fixed assets of the head office allocable to the factory and also the full value of assets taken on hire-purchase basis (whether fully paid or not) **excluding** interest element. It excludes non-produced intangible assets such as brand value, goodwill etc.

2.7 **Depreciation:** Depreciation is consumption of fixed capital (CFC) by the factory due to wear and tear and obsolescence during the accounting year and is taken as provided by the factory owner, or if not provided by the factory this is estimated on the basis of cost of installation and working life of the fixed assets. Detailed illustrations are given in *Chapter Three*.

2.8 **Gross Value of Additions to Fixed Capital:** It represents the actual (un-depreciated) additions to the fixed capital during the reference year.

2.9 **Gross Fixed Capital Formation (GFCF):** Gross fixed capital formation is measured by the total value of a producer's acquisitions, less disposals, of fixed assets during the accounting period *plus* certain specified expenditure on services that adds to the value of non-produced assets. For calculation of GFCF from ASI, please refer to Annexure-VIII.

2.10 **Net Fixed Capital Formation (NFCF):** It is defined as the GFCF *less* depreciation (i.e. consumption of fixed capital). For calculation of NFCF from ASI, please refer to Annexure-VIII.

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

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

2.13 **Working Capital:** Working Capital is the sum total of the physical working capital as already defined above and the cash deposits in hand and at bank, the net balance of amounts receivable over amounts payable at the end of the accounting year. Amounts receivable include value of credit items on revenue account, such as sums due to the factory for goods sold, amounts advanced in connection with normal factory work, bills of exchange payable to the factory, payments made in advance such as for fire insurance, telephone charges, rates and taxes, call deposits and security deposits having a normal life of less than one year, etc. It excludes unused overdraft facility, advances for acquisition of fixed assets, long-term loans including interest thereon and investment.

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

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

2.16 **Outstanding Loans:** Outstanding loans represent all long-term liabilities of the unit for the purpose of ASI. It includes all long-term loans, whether interest bearing or not, outstanding according to the books of the factory as on the closing day of accounting year. **But, in context of ASI, this represents loans, which have duration of more than one year (i.e. long-term) only**.

2.17 **Gross Capital Formation (GCF):** Gross capital formation is measured by the total value of the gross fixed capital formation plus changes in inventories and acquisitions less disposals of valuables.

2.18 **Worker**: Worker includes all persons employed directly, informally or formally or through 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.

2.19 **Contract Worker:** All persons who are not employed directly by a factory owner/employer but engaged through a third party i.e. agency/ contractor, are termed as contract workers. Such agency charges from the factory for this job.

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

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

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

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

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

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

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

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

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

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

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

cultural and recreational facilities and grant to trade unions, co-operative stores etc. meant for employees.

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

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

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

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

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

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

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

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

2.35 **Materials Consumed:** Materials consumed represent the total delivered value of all items of raw materials, components, chemicals, packing materials and stores which actually entered into the production process of the factory during the accounting year. Components and accessories fitted as purchased with the finished product during the accounting year are also to be included. It excludes intermediate products. Intermediate products in the above context mean all those products which are produced by the factory and consumed for further manufacturing process.

2.36 **Total Input:** This comprises gross value of fuels, materials etc. consumed (as defined above) and also other inputs viz. (a) cost of non-industrial services received from others, (b) cost of materials consumed for repair and maintenance of factory's fixed assets including cost of work done by others to the factory's fixed assets, (c) cost of contract and commission work done by others on materials supplied by the factory, (d) cost of office supplies and products reported for sale during last year & used for further manufacture during the accounting year and (e) rent paid for buildings and plant & machinery and other fixed assets, (f) expenses on Research & Development (R&D).

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

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

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

2.40 **Gross Output:** Gross output is defined to include the ex-factory value, (i.e., exclusive of taxes, duties, etc. on sale and inclusive of subsidies etc., if any) of products and by-products manufactured during the accounting year, and the net value of the semi-finished goods, value of own construction and also the receipts for industrial and non-industrial services rendered to others, rent received for building, plant & machinery and other fixed assets, net balance of goods sold in the same condition as purchased, value of electricity generated and sold and an amount equal to expenses on research & development (R&D). Value of gross output and total output has been used in the text inter-changeably to mean the same thing.

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

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

2.43 **Gross Value Added (GVA):** Gross value added is defined as additional value created by the process of production**.** This is calculated by deducting the value of total input from gross value of output.

2.44 **Net Value Added (NVA):** This is obtained by deducting the value of total input and depreciation from gross output.

2.45 **Net Income:** It is obtained by deducting the value of rent paid & interest paid from the combined values of NVA.

2.46 **Profit:** It is obtained by deducting compensation of employees (*see 2.27*) from net income.

Chapter Three

Details of ASI Schedule

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

The details of the schedules are discussed below.

Part – I of ASI Schedule

3.1 **Summary Description of Part-I of the Schedule:** The schedule, sometimes called as *return*, has two 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 part of the schedule, marked as Part-A is meant for recording the observations of the Factory/Compiler(Senior Statistical Officer) and Scrutinizing Officer against certain items framed in respect of the data collected in Part-I of the schedule. A copy of the schedule is given in *Annexure V*. Since most of the information contained in this schedule is collected from the audited financial statements viz. Balance Sheet and Profit & Loss (PL) Account of the selected factory, a statement highlighting the correspondences between items of the financial statements and items of ASI schedule is given as a ready reference in *Annexure VI* to facilitate the collection of information.

3.1.1 The first block, viz. Block A, is used to record identification of selected unit. Similarly, the last two blocks, viz., Blocks M & N, are again the usual blocks to record the particulars of field operations and remarks of compiler (Senior Statistical Officer)/scrutinizing officer, respectively. Of the remaining 11 blocks, Block B is for recording the particulars of the factory like name and address of the individual unit, type of organization, year of initial production, contact details etc. The remaining blocks (Blocks C to L) are meant for recoding the economic particulars of the selected unit and brief particulars are given below:

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

- which have generally normal productive life of more than one year; these are capital items which are repeatedly used in the process of production over the duration of life of the fixed assets;
- 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 & other structures, plant and machinery, transport equipment, ICT equipment, software & database 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 non-produced Intangible asset such as Goodwill, Trade mark & Brand Value, etc.

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

3.1.3.1 Outstanding loans represent all 'more than one year' loans, whether interest bearing or not, outstanding according to the books of the factory as on the closing day of accounting year.

3.1.4 **Block E**: **employment and labour cost**: In this block, emoluments of the employees are 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 for 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 are also included in the emoluments.

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

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

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

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

3.1.9 **Block J**: **products and by-products manufactured by the unit**: It includes information on all goods that have been produced by the factory during the accounting year for sale, i.e., either actually sold during the accounting year or entered into stocks.

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

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

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

3.1.13 **Block M**: **particulars of field operations**: The name of the Compiler (Senior Statistical Officer) and Scrutinizing Officer associated with the compilation of the schedule, date of receipt from the factory, date of verification/ compilation/ scrutiny of schedules, dispatch, etc., will be recorded in this block against the appropriate items in the relevant columns.

3.1.14 **Block N**: **comments of Compiler (Senior Statistical Officer) and Scrutinizing Officer:** Any remark which is considered necessary for explaining any peculiarity in the economic variables or any other item-specific unusual feature of the unit will be noted here. Such remarks will help in understanding the entries made in different blocks of the schedule, especially when any entry is numerically very high or very low in relation to other entries recorded for the unit or as compared to the entries for the same recorded last year or entry is unusual.

Detailed Instructions for each Item

3.2 Block A: identification particulars of unit

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

3.2.1 ***Block A, item 1: Schedule Despatch (DSL) No***: With a view to reconciling the despatch of filled-in schedules by FOD offices vis-à-vis receipt of the same by EnSD, IS Wing, a unique Despatch Serial Number (DSL) has been generated for all the selected units both under Census scheme and Sample scheme and the same will be auto-populated both in Parts I & II. **DSL numbers are unique across the country for a particular year of survey**. However, the same factory may have different DSL numbers in different years of survey.

3.2.2 ***Block A, item 2: Permanent Serial Number (PSL)***: The Permanent Serial Number (PSL) is auto-generated through ASI Web Portal at the time of inclusion of units in the Frame after collecting the list from CIF. **This number is unique in State x Sector x 4-digit Industry code (NIC).** Permanent Serial Numbers have been provided for all the factories selected both under Census and Sample; and the same is to be reported by the field staff of FOD both in Parts I & II.

3.2.3 ***Block A, item 3: Scheme Code***: This is the code usually given for census and sample units as per sampling design. The census units will be given code 1 and sample units will be given code 2. **Note that for State Sample, it will be always 2**.

3.2.4 ***Block A, item 4: Industry Code as per Frame***: This is the 4-digit industry code assigned to a unit in the ASI frame from which sample selection is done for a particular year of survey. The code is given as per appropriate coverage of industry codes based on NIC-2008, which is given in *Annexure VII*. Frame industry code is provided along with the sample list by EnSD, IS Wing.

3.2.4.1 This code is dynamically updated for the units selected in Central Sample of the current year survey through ASI Web Portal, based on the code reported in *item 5 of Block – A (industry code as per return)*. For the non-selected units, this code should be updated by the NSO (FOD) officials during the frame updation of the subsequent year through ASI Web Portal, based on the validated information available with the field officials of NSO (FOD) and/or information available with State/UT DES and/or any other reliable sources, duly examined and validated by NSO (FOD). Proper care should be taken for updation of industry code. The code, valid as per NIC-2008, but outside the coverage (not available in the codes mentioned in *Annexure VII*), if provided, is considered as outside the coverage of ASI and is not considered for selection in ASI for the subsequent years.

3.2.5 ***Block A, item 5: Industry code as per return:*** This code is to be recorded as per maximum ex-factory value of major product out of the multiple products and by-products manufactured by the units. A valid 5-digit code needs to be given based on NIC 2008.

3.2.5.1 For units providing mainly manufacturing services (job work units), it is very common that no entries are available in Block – J (*Products and by-products manufactured by the unit*). In such cases, appropriate NIC code is to be provided as per the value of output, available in Block – G (*Other output/receipts*). While reporting NIC code, entry in Item No. 1 of Block-G (Receipts from Manufacturing Services) would be considered based on the nature of activity performed by the unit. No industry code is to be provided in A5 for status code '2', '3' and '4' in A12.

3.2.5.2 Sometimes it is observed that, a unit, which is engaged in repair and maintenance of vehicles, also sells vehicles, which is purely the trading activities, where the value of output is significantly higher than the activities of repair and maintenance. In such scenario, the appropriate code relating to the activity of repair and maintenance is to be reported against this item. If the unit does not engage in the activity of repair and maintenance of vehicles and shifted its activity to the selling of vehicles (i.e., trading activities), the status code of the unit (*see 3.2.12*) is to reported as "Deleted (04)" and appropriate industry code would be provided for this item, so that, such units are not considered in ASI survey in the current year as well as in the subsequent years of ASI survey, as trading activity is outside the purview of ASI.

3.2.5.3 The appropriate code will be decided for multi-activity units (i.e. having multiple products & by-products manufactured by the unit as well as providing services/trading), based on the maximum value of the output of the products available in Block – J, if Block – J is reported. The reported industry code must be provided as per maximum ex-factory value of

major product out of the multiple products and by-products manufactured by the units in such cases. If Block – J is not reported, then appropriate code may be provided as per Para 3.2.5.1.

3.2.6 ***Block A, item 6***: ***Description of Industry***: The description of the industry to which the unit belongs will be auto-populated as per description given in NIC 2008, based on the code provided in item 5 of Block – A.

3.2.7 ***Block A, item 7: State Code:*** The code has been assigned for all the selected factories both under Census and Sample and the same is to be reported both in Parts I & II.

3.2.8 ***Block A, item 8: District Code***: The code has been assigned for all the selected factories both under Census and Sample and the same is to be reported both in Parts I & II.

3.2.9 ***Block A, item 9: Sector***: This code (Rural/Urban) is to be given by the field Officials according to the location of the units, decided as per the latest available administrative order issued by the appropriate Government. The code for units located in the rural areas is 1 and for that in the urban areas is 2. No other code except 1 and 2 can be given here; nor should it be left blank.

3.2.10 ***Block A, item 10: RO/SRO code***: **This item is relevant for Central Sample only**. The RO/SRO code has been provided for all the selected factories both under Census and Sample and the same is to be reported by the field staff of FOD both in Parts I & II. **For state sample, this item may be left blank.**

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

3.2.11.1 The Joint Return (JR) should only be compiled in the following cases:

(i) The units must be having the same State code;

(ii) The units must have the same management;

(iii) Separate unit-wise accounts are not available and only combined accounts are available;

(iv) Resources that go into the manufacturing activity in the units are not separately identifiable;

(v) The units must have the same industry group at 3-digit NIC level, satisfying the aforementioned conditions. However, all the units included in Joint Return must be engaged in manufacturing, and if the combined accounts include accounts of units engaged in activities outside the purview of manufacturing activities, those should be excluded from the joint return.

3.2.11.2 Note that formation of 'Joint Return' as defined above is done only at the stage of updation of frame by FOD (i.e., before selection of samples), and in no case is allowed at the post sample selection. That is, the **unit(s) belonging to the Census Scheme will not be the**

joint unit with a unit of Sample Scheme or all units belonging to the Sample Scheme should not be joint among themselves even if the above said conditions are satisfied at the post sample selection stage. If such a situation arises, due to inclusion of units coming from the supplementary frame for that year, information pertaining to the unit(s) of Sample Scheme needs to be suitably apportioned and separate return should be filled in for each of them. **Only Census Scheme units are allowed to form Joint Return during the survey stage, if such situation arises, provided all such aforementioned criteria hold good. Thus, in case of Sample Scheme, the number of units will be always 1. Hence, for State Sample, the number of units will be always 1.**

3.2.11.3 Let us consider an example where in the sample selected for ASI 2024-25, it is found that 5 units U_1, U_2, U_3, U_4 and U_5 belong to the CENSUS scheme with same JR code. During data collection for ASI 2024-25 in the field, it is found that other 2 units U_6 and U_7 belonging to the SAMPLE scheme satisfy all the necessary conditions of JR with that of 5 units U_1, U_2, U_3, U_4 and U_5 belong to the CENSUS scheme and a combined account is available. For ASI 2024-25 survey, information in respect of U_6 and U_7 are to be segregated first, and a single joint return will be submitted for U_1, U_2, U_3, U_4 and U_5 only. Separate returns are to be filled in for each of U_6 and U_7, if selected for ASI 2024-25. However, during the frame updation for ASI 2024-25, U_6 and U_7 need to be assigned the same JR code as for U_1, U_2, U_3, U_4 and U_5 so that all the 7 units are considered as Census units and a single consolidated return is to be submitted for U_1, U_2, U_3, U_4, U_5, U_6 and U_7 during ASI 2025-26 survey.

3.2.11.4 Let us consider another example where in the sample selected for ASI 2024-25, it is found that 5 units U_1, U_2, U_3, U_4 and U_5 belong to the CENSUS scheme with same JR code. During data collection for ASI 2024-25 in the field, it is found that other 2 units U_6 and U_7 selected for the survey belong to the CENSUS scheme satisfying all the necessary conditions of JR with that of 5 units U_1, U_2, U_3, U_4 and U_5 belong to the CENSUS scheme and a combined account is available. For ASI 2024-25 survey, a single joint return will be allowed to submit for U_1, U_2, U_3, U_4, U_5, U_6 and U_7 only.

3.2.12 ***Block A, item 12: Status of Units***: This item will be recorded in codes. The codes used for 'Status of Unit' are given below:

Description	Code
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 NSO (FOD)*)	4
Existing but **non-response** due to closure and owner / occupier is not traceable	5

Description	Code
Non-response due to production not yet started or accounting year not closed during the year	7
Non-response due to other reasons *[incl.* relevant records are with Court / Income tax *or* recalcitrant/refuse to submit the return, *or* factory under prosecution in respect of earlier ASI*]*	8

3.2.12.1 The following may be noted while recording the status of unit:

- A unit will be assigned code 2 only if the information relevant for such units such as assets, employee etc. are available. On the other hand, if the unit is existing but no information is available due to closure and owner/occupier is not traceable, the unit will be assigned the code 5.
- A unit will be assigned code 3 only if the unit is having continuous status of code 2 for three consecutive years **or** it has no production and not maintaining the staff but having information in respect of assets is available. Else, it will be assigned code 5.
- A unit is considered for deletion and code 4 will be assigned if the unit is having continuous status of code 3 for three years or more **or** non-existence of the unit as well as owner not traceable **or** de-registered arising out of operational aspects only and not due to the amendment of Factories Acts/Rules thereof **or** out of coverage, and proposed by FOD for deletion from the frame.
- Code 7 will be assigned in the cases where a new unit has not started its production or did not close the account during the accounting year.
- If status of unit is '1' (i.e. open), Blocks A, B, C, D and E must be filled in.
- If status of unit is '2', Blocks A, B, C and E must be filled in.
- If status of unit is '3', Blocks A, B and C must be filled in.
- If status of unit is other than '1'/ '2'/ '3', Block A must be filled in.

No code other than the above mentioned codes can be given here.

A table showing the status of unit codes along with their treatment in calculating weights (multiplier) is given in *Annexure IX*.

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

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

3.3.1 ***Block B: item 1: Name and Address of the Industrial Undertaking***: The name of the unit along with the Village/Town name, District name, State name and Pin code is to be filled up neatly, so that the unit can be identified accurately. Apart from these, Email Id and Mobile Number of the unit are also to be recorded. In case Email Id and/or Mobile Number of the unit is/are not available, Email Id and/or Mobile Number of the owner/partner/etc. may be recorded. Note that any change of name undergone by the factory is to be reported with new name and old name is to be mentioned at the below for reference.

3.3.2 ***Block B: item 2: type of organization***: This item is to be recorded in codes which are given below:

Serial No.	**Description**	**Code**
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

3.3.2.1 The following may be noted for recording entry against this item:

Type of Organization	**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.

Type of Organization	**Description**
Limited Liability Partnership (LLP)	It is an alternative corporate business form that gives the benefits of limited liability of a company and the flexibility of a partnership. It can continue its existence irrespective of changes in partners. It is capable of entering into contracts and holding property in its own name. It is a separate legal entity, is liable to the full extent of its assets but liability of the partners is limited to their agreed contribution in the LLP. Further, no partner is liable on account of the independent or un-authorized actions of other partners, thus individual partners are shielded from joint liability created by another partner's wrongful business decisions or misconduct.
Government Company-Public	It is a company where paid-up share capital of the appropriate Government (Central/ State/ Local) is not less than 51% and number of shareholders is at least 7 and no upper limit for number of shareholders.
Government Company-Private	It is a company where paid-up share capital of the appropriate Government (Central/ State/ Local) is not less than 51% and number of shareholders (including the Government) is at least 1 and maximum number of shareholders is 200.
Non-Government Company-Public	It is a company where paid-up share capital of the appropriate Government (Central/ State/ Local) is less than 51% and number of shareholders is at least 7 and no upper limit for number of shareholders.
Non-Government Company-Private	It is a company where paid-up share capital of the appropriate Government (Central/ State/ Local) is less than 51% and number of shareholders is at least 1 and maximum number of shareholders is 200.
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.
Others	These are the enterprises not falling under any of the above categories.

3.3.3 ***Block B: item 3: Corporate Identification 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, is to be reported. CIN is to be filled in only for those units for which type of organisation code is 4, 5, 6 or 7. If the same is not available for the applicable units, the reason of non-availability should be reported. The structure of CIN is given below for better understanding:

Digit No.	**What it shows**	**Remarks**
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

3.3.3.1 Ownership codes available in CIN are given as follows:

Ownership codes in CIN	**Description**
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

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

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

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

3.3.6 ***Block B: item 6: Accounting year (in the format YYYY to YYYY):*** The accounting year for which the return relates to, is to be reported here. For example, if the factory follows financial year from 01.04.2024 to 31.03.2025 as accounting year, then record 2024 to 2025. In the case of amalgamated accounts (say, for more than 12 months), the appropriate period is to be reported. It is to be noted that for such units, the accounting year should be closed on or before 31.03.2025, i.e. within the reference period under consideration.

3.3.6.1 It is also to be noted that, in case of amalgamated accounts (say, for more than 12 months), full value figures are to be provided for all the blocks except mandays worked, mandays paid, absenteeism etc. In such cases, mandays worked, mandays paid, absenteeism etc. are to be reported pertaining to the reference period only.

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

3.3.7.1 For amalgamated accounts (say, for 18 months), this item has to be reported as 18 and full value figures (of 18 months) are to be provided for all the blocks except mandays worked, mandays paid, absenteeism etc. In such cases, mandays worked, mandays paid, absenteeism etc. are to be reported pertaining to the reference period only.

3.3.8 ***Block B: item 8: Whether the share capital of the company includes share of foreign entities:*** It relates to the availability of foreign investment in the unit. If the share capital of the unit includes share of foreign entities, code 1 will be recorded. Otherwise, code 2 will be recorded.

3.3.9 ***Block B: item 9: Any R&D unit in your factory:*** It relates to the existence of Research and Development (R&D) unit in the factory, which are engaged for activities in connection with innovation. If available and registered with Department of Scientific and Industrial Research(DSIR), Govt. of India, code 1 will be reported. If such R&D units are available but registered with agencies other than DSIR, code 2 will be reported. Otherwise, code 3 will be recorded. This information is specific to the unit/establishment being surveyed, i.e., when the account of the R&D unit is integrated with that of the unit/establishment being surveyed, then only such information is to be recorded here.

3.3.9.1 If the unit has any R & D unit, i.e., Code 1 and Code 2 in item no. 9, then gender wise details of number of employees engaged with the R & D activity are to be recorded against item nos. 9.1, 9.2 and 9.3. For Code 3 in item no. 9, these details are not required.

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

3.3.11 ***Block B: item 11: Whether the unit offered any formal training:*** If the establishment has offered any formal training to their permanent or contractual employees during the financial

year has to be reported here, code 1 will be recorded in such cases. Otherwise, code 2 will be recorded. Here any structured vocational or technical training of at least 200 hours being provided to permanent or contractual employees/staff may be construed as 'formal training' at the workplace.

3.3.11.1 If the unit has provided formal training during the financial year to the employees, i.e., code 'yes' in item no. 11, then gender wise details of number of employees received formal training are to be recorded against item no. 11.1, 11.2 and 11.3. For code 'no' in item no. 11, these details are not required.

3.3.12 ***Block B: item 12: Goods and Services Tax Identification Number (GSTIN):*** **GSTIN (Goods & Services Tax Identification Number)** is a **15-digit unique identifier** assigned to every GST-registered taxpayer, including businesses, firms, dealers, and suppliers, under the **GST regime in India**. Every business operating in a State or Union territory is assigned a unique Goods and Services Tax Identification Number (GSTIN). Under the GST Act 2017, businesses and individuals have to register their business with the State authorities and obtain a unique 15-digit GSTIN. GSTIN is to be reported against this item for all the units under survey. The structure of GSTIN is given below for better understanding:

Digit No.	**What it shows**	**Remarks**
1st 2- Digits	State code	The first two digits represent the state code as per the Indian Census 2011.
Next 10-Digits	PAN number of the Business entity	The next ten digits are the Permanent Account Number (PAN) of the business or individual entity.
Next 1-Digit	Entity Code	13th digit is alpha-numeric (1-9 and then A-Z) and is assigned based on the number of registrations a legal entity (having the same PAN) has within one State.
Next 1-Digit	Reserved for Future Use	The fourteenth digit is currently kept blank or assigned as "Z.
Next 1-Digit	Checksum Code	The fifteenth digit is a checksum character used to validate the correctness of the GST number.

3.4 Block C: Land and fixed assets

3.4.0.1 Fixed assets are of a permanent nature having a productive life of more than one year, which are 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. The fixed assets have, at the start of their functions,

a definite value, which decreases with wear and tear. The original cost less depreciation indicates that part of value of fixed assets, which has not yet been transferred to the output. This value is called the residual value. The value of a fixed asset, which has completed its theoretical working life should always be recorded as Re.1/-. The re-valued value is considered now. But depreciation will be taken on original cost and not on re-valued cost.

3.4.0.2 Fixed assets acquired through others will 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 book value of the fixed asset sold or discarded should be considered. If depreciation of earlier years is shown in balance sheet, it may be adjusted in the opening depreciation value.

3.4.0.3 Fixed (or produced) assets will **include**:

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

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

3) Additions to fixed assets including major repairs which add significant value to the working life of the fixed asset (**as distinct from minor repair work**) during the reference year are to be included.

3.4.0.4 Fixed assets will **not include**:

1) Intangible assets like Goodwill, preliminary expenses including drawing and design etc.;

2) Advance payment for fixed assets not yet received;

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

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

3.4.0.7 In the case of an operational lease, the ownership lies with the lessor and hence such leased-in fixed assets are not to be considered in Block C. However, in the case of a financial lease, though the legal owner of the asset is the lessor, the economic ownership

lies with lessee. That is, the lessee has the user right on the asset by mutual agreement. Thus, in the case of financial leases, the full value of the asset is to be recorded in Block C. The rent received for it, however, should be taken in Block G.

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

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

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

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

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

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

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

3.4.1.3 This will not include improvement to land such as construction of approach road, boundary walls, sewerage, etc. However, if only a portion of the land belonging to the residence of a household is utilized for the enterprise, only that portion of the land may be considered as capital assets for the enterprise. Land owned with permanent heritable possession with or without right to transfer the title would come under this item. *For encroached land, market value will be recorded. Land used for cultivation within factory premises, as well as the income generated from that activity, will be excluded.*

3.4.2 Block C: item 2: Land improvement: ***Land improvements are the result of actions that lead to major improvements in the quantity, quality or productivity of land, or prevent its deterioration***. Activities such as land clearance, land contouring, creation of wells and watering holes that are integral to the land in question are to be treated as resulting in land improvements.

3.4.2.1 Land improvements represent a category of fixed assets distinct from the non-produced land asset as it existed before improvement. Land before improvements are affected remains a non-produced asset and as such is subject to holding gains and losses separately from price changes affecting the improvements. In cases where it is not possible to separate the value of the land before improvement and the value of those improvements, the land should be allocated to the category that represents the greater part of the value.

3.4.2.2 The costs of ownership transfer on all land are to be included with land improvement, which is itself treated as a produced asset. The value of land improvements other than the costs of ownership transfer is written off over a suitably long period but the costs of ownership transfer are written off over the period the owner expects to own the land.

3.4.2.3 Activities such as the creation of seawalls, dykes, dams and major irrigation systems which are in the vicinity of the land but not integral to it, which often affect land belonging to several owners and which are often carried out by Government, result in assets that are to be classified as structures.

3.4.3 Block C: item 3: Building & other structures: Building & other structures includes:

- Building for workshops and buildings utilized for production, office and housing;
- Parts and conveniences that facilitate the housing activity in them such as lifts, stairways, heating, lighting and communication system (**not equipment**) 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 in this item instead it would be considered* ***against Item 10;***
- Other constructions such as passage, fencing / compound wall, partition, water tank (over-head/ underground), sewerage system / water system, tube-well, etc. that are integral to the factory building are to be included here;
- In case of partnership or proprietary concerns, residential flat or building meant exclusively for residence of owner/proprietor who is not an employee of the factory, will not be considered as a business asset and hence the same should be excluded from ASI. *However, if the owner/proprietor is an employee of the factory, or the same residential flat or building is also used for production*

purpose or for the residential/welfare purposes of other employees of the factory too, it is to be recorded against 'buildings' in Block C;

- In some balance sheet, the value of shares in co-operative housing society (within Industrial Estate) is often shown. *It should be ensured that the same is not included in ASI return*;

- If the value of land and building is jointly reported in the balance sheet, effort should be made to apportion the values of land and building and report against appropriate items.

3.4.4 Block C: item 4: 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 be considered as 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 does not lose its medicinal property. In such a case the refrigerator is considered as plant and machinery in medicine producing factory;

- If a machine owned by the factory is partly used by it and partly rented out during the accounting year, such asset is to be included as part of fixed asset of the factory. *In case the machine is completely rented out during the accounting year, **then it is be considered as asset in Block C, and also the rent received for it is be considered in Block G, item 6 (rent received for plant & machinery and other fixed assets);***

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

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

3.4.5 Block C: item 5: ***Transport equipment***: These are used for transporting employees and goods of the factory. They include locomotive, trucks, trailers, cars, ropeways, buses and lorries. Note that:

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

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

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

3.4.6 Block C: item 6: ***Pollution control equipment/ environment improvement equipment:*** This is in context of thrust on pollution control equipment or environment improvement equipment to be taken by factories. This refers to machinery installed for pollution control as well as environment improvement. Some of the commonly used equipment are packed towers, carbon absorbers, fabric filters, catalytic reactors, etc. Details of such items may be found in the item master.

3.4.7 Block C: item 7: ***Information, computer & Telecommunication equipment:*** This will include tools and devices used to create, store, and manage information in various forms, including text, audio, images, and video including computers and the equipment. Any devices and systems that facilitate communication by transmitting, receiving, or processing information electronically are to be considered for this item. This will also include the cost of UPS, CVT, Printers, etc. ***The computers that are used to run the plant and machinery or used as plant and machinery, like in printing industry, should be included against the plant and machinery***.

3.4.8 Block C: item 8: ***Software & database:*** Computer software consists of computer programs, program descriptions and supporting materials for both systems and applications software. Computer software includes both the initial development and subsequent extensions of software as well as acquisition of copies that will be classified as assets, in case it will be used in production for a period in excess of one year. Software purchased from the market is valued at purchasers' prices, while software developed inhouse is valued at its estimated basic price, or at its costs of production if it is not possible to estimate the basic price.

3.4.8.1 Databases consist of files of data organized in such a way as to permit resource-effective access and use of the data. Databases may be developed exclusively for own use or purchased. The standard conditions apply for when an own-use database, a purchased database or the licence to access a database constitutes an asset.

3.4.8.2 The creation of a database will generally have to be estimated by a sum-of-costs approach. The cost of the data base management system (DBMS) used under an operating lease should be included as software asset.

3.4.9 Block C: item 9: ***R&D and other intellectual property products:*** Intellectual property products are the result of research, development, investigation or innovation leading to knowledge that the developers can market or use to their own benefit in production because use of the knowledge is restricted by means of legal or other protection. The knowledge may be embodied in a free-standing product or may be embodied in another. The knowledge remains an asset as long as its use can create some form of monopoly profits for its owner. When it is no longer protected or becomes outdated by later developments, it ceases to be an asset.

3.4.9.1 Some intellectual property products are used solely by the unit responsible for their development or by a single unit to whom the product is transferred. Mineral exploration and evaluation is an example.

3.4.9.2 Intellectual property products include the results of research and development (R&D). Research and [experimental] development consist of the value of expenditures on creative work undertaken on a systematic basis in order to increase the stock of knowledge, including knowledge of man, culture and society, and use of this stock of knowledge to devise new applications. This does not extend to including human capital as assets. In principle, R&D that does not provide an economic benefit to its owner does not constitute a fixed asset and should be treated as intermediate consumption. Unless the market value of the R&D is observed directly, it may, by convention, be valued at the sum of costs, including the cost of unsuccessful R&D.

3.4.10 Block C: item 10: ***other fixed assets:*** This will include all other assets which are not included in Items 1 to 9 such as loose tools with a normal life of more than one year, library, laboratory, apparatus, trade mark instrument, hospital equipment, furniture fixture, office equipment, weigh bridge, room air conditions, heater, fans, PABX, electrical fittings. This will also include other constructions such as bridges, platforms, pipelines, tube wells etc. that are external to the factory buildings but within the factory compound. Fire Extinguisher vehicle should be recorded here. In cases where the electric installation charges paid also includes the charges for the electrical fittings that are of a longer life of more than 1 year, the value of electrical fittings of more than one-year life should be apportioned and recorded against 'other fixed assets' in Block C, and remaining part of the values should be recorded in Block F.

3.4.11 Block C: item 12: ***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. The net balance of fixed capital work in progress i.e. (Col 7 - Col 3 of item 12), if positive, will be reflected in item 4 in Block G i.e. value of own construction.

3.4.12 Block C: item 14: Non-produced intangible asset: Intangible non-produced assets are assets that are constructs of society evidenced by legal or accounting actions. Such assets entitle their owners to engage in certain specific activities or to produce certain specific goods or services and to exclude other units from doing so except with the permission of the owner. The owners of the assets may be able to earn monopoly profits by restricting the use of the assets to themselves. The value of assets such as Good Will, Brand Names, Mastheads,

Trademarks, Logos and Domain names etc. which are non-produced and also intangible in nature are to be included in this item.

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

3.4.14 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.

3.4.14.1 All items purchased, old or new, including those constructed by the factory and capitalized will be recorded under Columns (4) & (5).

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

3.4.15 ***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 needs to be reported.

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

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

1) 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);

2) 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. Generally, depreciation is most often calculated using any one of the following methods as described below:

A. Straight Line Method: In this method depreciation is constant every year over the working life of the asset. Here, depreciation is calculated using the following formula:

Rate of Depreciation R= ([(C-S)/n])/C × 100, where

C=total original cost including the price of purchase or construction of the asset in consideration and the cost of installation,

S=Residual or Scrap value, if any, which is the estimated proceeds expected from the disposal of the asset at the end of its working life and

n=an estimate of its working life in years.

The value of a fixed asset that has completed its theoretical life should be recorded as Re 1/-;

B. Written Down Value Method: Under this method, depreciation is charged on the reducing value of the asset as at the beginning of the accounting year. Here depreciation charged on the asset varies over the years. Depreciation is calculated in this method using the formula as given below:

Rate of Depreciation $R = (1 - \sqrt[n]{S/C}) \times 100$

3) If no depreciation has been allowed for an item of fixed assets, the same may be estimated using the straight line method as described above.

4) *If a company calculates depreciation as per the Companies Act, 2013 and also, calculates as per Income Tax Act, 1961 for submitting Income Tax-return, depreciation calculated as per the provision of Companies Act, 2013 is to be considered for ASI purpose*.

3.5 Block D: Working capital and loans

3.5.0 Working capital represents the excess of total current assets over total current liabilities. Only that portion of assets & liabilities is to be considered which pertains to the corresponding reference year. The item-wise descriptions are given below.

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

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

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

3.5.4 Block D: item 5: Semi-finished goods/work in progress: It includes the values of materials which has been partially processed and are not usually sold without further processing. Goods under process from the material supplied by others are not to be taken here. ***This item excludes value of semi-finished fixed assets for the use of the factory***. In the case of **partially completed** '*job work*' done by the unit, labour cost incurred is sometimes shown as '*semi-finished good*' in balance sheet. *In such cases, if the expenditure is actually incurred (paid), then it should be taken in Block F. If it is payable (not yet paid) it should be taken in Block D as 'other current liability'*. **In no case it should be recorded as 'semi-finished goods'**.

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

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

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

3.5.6.1 Moreover, current account, savings bank account, short-term deposits are considered as current assets and hence included here. Drafts in hand will be included here. *Fixed deposit of any nature that can be liquidated instantly with or without penal charges will be included here irrespective of their tenure*. Any remittance in transit will be **excluded**.

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

3.5.8 ***Block D: item 10: Other current assets:*** Sometimes an establishment 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. These 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.

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

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

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

a) Unused overdraft facility,
b) Capital transactions like investment in private companies,
c) Trade investment,
d) Amount receivable for sale of fixed assets,
e) Any advance relating to long term capital transactions, and
f) Long term loan with interest thereon.

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

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

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

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

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

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

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

(i) Debentures are uniform parts of a loan raised by a company and the public are invited to purchase as many as they wish. All kinds of debentures, i.e., non- convertible as well as **convertible debentures** will be considered as outstanding loan. **Convertible debentures are those debentures which remain a part of long-term liability of the unit till the date of redemption of the debentures. On the date of redemption, it becomes converted into share capital of the unit;**

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

(iii) Loans and advances from subsidiaries;

(iv) Other loans and advances.

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

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

(ii) Other loans and advances from banks/financial institutions and others;

(iii) 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.

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

3.6 Block E: employment and labour cost

3.6.0 The information in this block is also used by Labour Bureau. Enterprise Survey Division (IS Wing), Kolkata supplies the information of this block to Labour Bureau directly.

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

3.6.1 Block E: items 1, 2 & 3: Male, female & transgender workers directly employed: Include all persons employed directly (casual as well as regular) on payment of wages or salaries and engaged in any manufacturing process or its ancillary activities like cleaning any part of the machinery or any premises used for manufacturing or storing materials or any kind of work incidental to or connected with the manufacturing process.

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

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

(i) Clerks employed in Planning Section, Estimating Section and Drawing Office will be included since their work is more or less directly connected with the manufacturing process or the articles manufactured. Also included will be gate-keeper if solely or mainly deputed for guarding a place where manufacturing process was carried on;

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

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

3.6.1.3 The particulars relating to workers directly employed should be shown separately for male, female and transgender workers against items 1, 2 and 3 respectively. The particulars regarding workers employed through contractors should be shown against item 5. *Note that, each worker is to be categorized as male or female or transgender irrespective of whether he/she is a child or not.*

3.6.2 Block E: item 5: Workers employed through contractors: The workers employed through contractor will come here.

3.6.3 Block E: item 7: Supervisory & managerial staff: Include all persons holding positions of supervision or management (on regular or contract basis) *regardless of classification under the Factories Act, 1948.*

3.6.4 Block E: item 8: Other employees: Include all employees other than workers, viz., clerks in administrative office, storekeeping section and welfare section (hospital, school, etc.) watch and ward staff. Also, include employees in the sale department as also those engaged in the purchase of raw materials, fixed assets, etc. for the factory.

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

3.6.5 Block E: item 9: 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.

3.6.6 Block E: item 11: Bonus (in Rs.): Profit sharing, festival, year end, other bonuses and ex- gratia payments paid at less frequent intervals (i.e., other than bonuses paid more or less regularly for each pay period) are to be recorded under this item.

3.6.7 Block E: item 12: Contribution to provident fund and other funds (in Rs.): It includes old age benefits like contribution to provident fund, pension, gratuity and contribution to other social security charges such as employee's state insurance, compensation for work injuries and occupational diseases, provident fund linked insurance retrenchment and lay-off benefits, payment made for VRS etc. The expenditure incurred for 'labour welfare fund' by the unit will be recorded here.

3.6.8 Block E: item 13: Workmen & staff welfare expenses (in Rs.): Includes benefits in kind including neutralizing agents, fats, milk, molasses given to workers of a factory where there is possibility of health hazard. Also includes cheap ration, shoes, umbrellas, residence, etc. provided to workers who work at tea gardens. Light meal or lunch, beverages, tobacco, clothing (except uniform) electricity free of charge, water purchased but supplied free of charge, medical expenses. Children educational allowances, LTC, bus hired for to and fro daily journey (HRA will be considered as a part of wage and salary), maternity benefits and crèches, cultural and recreational facilities, cooperative stores for employees etc.

3.6.9 Block E: item 14: Number of working days:

(i) ***Manufacturing days*** will mean and include number of days on which actual manufacturing process was carried out by the unit.

(ii) ***Non-manufacturing days*** will mean and include number of days on which only repair/maintenance and construction work was undertaken as well as non-working days. Non-Working day is the day on which neither manufacturing process nor repairing and maintenance work is carried out but the factory and/or office remains open.

3.6.10 ***Block E: columns 3: Man-days worked on manufacturing days:*** The total number of man-days worked during the accounting year by each category of employees is obtained by summing up the number of workers attending in each shift over all shifts worked on all manufacturing days during the accounting year. This figure excludes persons who are paid but remain on leave/ strike etc.

***3.6.11 Block E: columns 4: Man-days 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. For factories having status of unit code 2, mandays are to be reported under non-manufacturing only.

3.6.12 Block E: columns 6: Average number of persons worked: 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 14 (iii)* of Block E.

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

3.6.14 Block E: columns 8: Wages/ salary (in Rs.): Remuneration is related to an individual worker, in terms of money, directly or indirectly payable, more or less regularly for each pay period, in respect of his/her employment or work done in such employment. Includes

(i) wages & salaries **including** paid for leave periods and holidays,
(ii) payment for overtime, dearness, compensatory, house rent and other allowances,
(iii) bonuses such as production bonus, good attendance bonus, incentive bonus etc. which are paid more or less regularly for each pay period,
(iv) lay-off payments and compensation for unemployment except where such payments are made from trust or other social funds set up expressly for this purpose, i.e., payments, which are not made by the employer.

3.6.14.1 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 3 of Block F. Benefits, in kind (perquisites) of individual nature are only included.

3.6.14.2 **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. Arrear payments not pertaining to the corresponding reference year is also to be excluded.

3.6.14.3 The following points may be kept in view:

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

3.7 Block F: Other expenses

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

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

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

3.7.2.1 The total expenditure incurred for repair and maintenance has to be bifurcated into that for buildings and other constructions which is to be reported in Item 2(i) and that for other fixed assets which is to be reported in Item 2(ii).

3.7.3 Block F: item 3: Operating expenses: In business accounting this is also known as 'Selling, General and Administrative expenses. This item includes

(i) inward freight and transport charges [if this item is available, the same should be bifurcated and recorded in item 12 and 13 of Block-F (Inward Transportation Cost by road and by other modes, respectively)]

(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.

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

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

3.7.3.3 "*Import license fee*" should be considered as "*operating expenses*" and recorded in Block F. But, if a part of the raw material has been procured under the "*import license fee*" and for the rest of the quantity, the right of import has been sold at a higher price, then the difference will be recorded against "*receipts from non-manufacturing services (including non-industrial services)"* in Block G.

3.7.3.4 It also 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, exchange, cheques drawn, other services exclusive of interest and discount), advertising (for sales promotion also), legal and similar services rendered to the statistical unit. Copy right, mining lease right should also be recorded here. The cost of advertisement is to be taken in full even if the expenditure is meant for coming year, printing and stationery (including technical magazines and periodicals), miscellaneous (such as purchase agency services, technical know-how and consultancy charges, medical examination fees for recruitment of staff, Directors fees and all other non-industrial services), payment made to the labour contractor (other than the payment to the contract labour), filing fee, etc. Exchange fluctuation loss of the factory should be included. "*Key man insurance*" should be recorded here.

3.7.3.5 The uniform provided by the employer to its employees for wearing during working hours mandatorily should be considered as operating expenses and recorded in Item 3 of Block F.

3.7.3.6 Any non-basic item for non-manufacturing activities should be recorded in Item 3 of Block F.

3.7.4 ***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.

3.7.4.1 However, labour cost incurred for own construction should not be included against this item. In fact, labour cost for own construction may be included in Block E.

3.7.4.2 If there is any entry against Block G item 4 (Value of Own Construction), then there should be some appropriate entry against this item and vice versa.

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

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

3.7.7 Block F: item 7: Expenses on research & development (R&D): The expenses incurred by the unit for research & development have to be reported under this item. Care should be taken to see that pure routine expenses, though the same may be connected with the research & development, should not be included against this item. Again, if any of such expenditure is included in any of the preceding items, the same should not be repeated against this item. Labour cost incurred for research & development should not be included against this item. In fact, labour cost for research & development may be included in Block E.

3.7.7.1 This item should normally be filled in only in cases where the codes of 1 or 2 are there against Item 9 of Block B.

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

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

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

3.7.11 Block F: item 11: Purchase value of goods sold in the same condition as purchased: All sales of a factory can be classified according to whether the sale is

(i) of the product of the factory,
(ii) of goods incidental to manufacturing, and
(iii) other items not connected with manufacturing.

Item 11 will relate such of the goods of (ii) and (iii) above, which are sold in the same condition as purchased, i.e., without any transformation.

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

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

3.7.12 Block F: item 12: Inward transportation cost by road: The expenses incurred by the unit towards inward transport by road are to be recorded in this item.

3.7.13 Block F: item 13: Inward transportation cost by other modes: The expenses incurred by the unit towards inward transport other than road are to be recorded in this item.

3.7.13.1 The expenses incurred by the unit towards inward transport cost are to be recorded here separately for road and other than road. However, from para 3.7.3 (i) above, it may be noted that these items are already accounted for in the Operating Expenses of the unit (Item 3 of Block F) or included in the purchase value of raw materials in block H/I (para 3.9.0.2) and hence to avoid duplication, these items are not to be taken into consideration for calculating total input of the factory. These items along with the items 14 & 15 of Block F (outward transportation cost) are collected separately to get an estimate of the transportation cost from ASI data explicitly.

3.7.14 Block F: item 14: Outward transportation cost by road: The expenses incurred by the unit towards outward transport by road are to be recorded in this item.

3.7.15 Block F: item 15: Outward transportation cost by other modes: The expenses incurred by the unit towards outward transport other than road are to be recorded in this item.

3.7.15.1 The expenses incurred by the unit towards outward transport cost are to be recorded separately for mode of transport by road and other than road. However, these components

would continue to be considered under distributive expenses (wherever applicable) in Block J (para **3.11.9)** and hence would not be considered while calculating the input and output of the unit. As mentioned in 3.7.13.1 above, this item along with the item 12 & 13 of Block F (inward transportation cost) are required to get an estimate of the transportation cost from ASI data explicitly.

3.8 Block G: Other output/receipts

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

3.8.1 ***Block G: 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.

3.8.1.1 Sometimes, a tax viz. 'work contract tax' is being paid by the factory on the job-work done on material supplied by others. *Such tax paid, if available in 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.*

3.8.1.2 This item excludes:

(i) imputed value of free services after sales during the warranty period to own products sold;

(ii) repairs to own fixed assets, e.g., owned vehicles in a State Transport Workshop;

(iii) servicing on its own account, i.e., repairing or processing work done on the items furnished by itself for sale or exchange.

3.8.2 ***Block G: item 2: 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.

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

3.8.4 ***Block G: item 4: value of own construction***: The cost of development of productive fixed assets during the accounting year by the factory itself is to be reported here. 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. The second part i.e. actual addition to completed fixed assets by virtue of own construction of the factory which has already been capitalized, during the reference period will also be added to this item. The total valuation of the completed fixed assets should be reported in Col. 5, Block C of the respective fixed assets.

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.*

3.8.5 ***Block G: 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*.

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

3.8.7 ***Block G: item 7: variation in stock of semi-finished goods:*** The difference of the figures in *Columns (4) and (3) of Item 5 of Block D* will be recorded here.

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

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

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

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

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

3.8.12 ***Block G: item 12: 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). **O*ther 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.**

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

3.9 Block H: indigenous input items consumed

3.9.0.1 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. All intermediate products consumed during the year are to be **excluded**. Intermediate products are those, which are produced by the factory but are, subject to further manufacture. For example, in a cotton textile mill, yarn is produced from raw cotton and the same yarn is again used for manufacture of cloth. An intermediate product may also be a final product in the same factory. For example, if the yarn produced by the factory is sold as yarn, it becomes a final product and not an intermediate product. If however, a part of the yarn produced by a factory is consumed by it for manufacture of cloth, that part of the yarn so used will be an intermediate product.

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

3.9.0.3 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. It may also be noted that only the annual amount of the lease money paid is to be reported against Item No. 9 of Block-F.

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

3.9.1 Block H: items 1-11: basic materials: Details of all basic materials consumed during the year are to be reported both in quantity and value along with unit of quantity against Item 1 to 10. If the number of basic materials exceeds 10, then additional rows may be added to record the input items with serial numbers starting from 25. From ASI 2015-16 onwards, revised version of National Product Classification for Manufacturing Sector (NPCMS) 2011, a seven-digit product classification developed based on CPC, Version 2 is used for classifying the items in Blocks H, I and J. If electricity is generated from the purchased water then the same is to be considered as a basic input, and the quantity as well as value of water purchased will be recorded in Block H. On the other hand, if electricity is generated from the water taken from natural source without incurring any cost, then it should not be considered as a basic input, as it has got no economic significance as such. However, if water is used as basic raw material (e.g., production of mineral water), it should be reported against basic items in Block H. It may be noted that NPCMS descriptions are not based on any local or brand name. The names may be in generic form, especially in pharmaceutical products.

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

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

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

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

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

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

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

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

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

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

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

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

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

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

3.10 Block I: Imported input items consumed

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

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

3.11.0 In this block, information like quantity manufactured, quantity sold, gross sale value, excise duty, GST 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.

3.11.1 ***Block J: column 2: product/by-products descriptions (no Brand name)*****:** It includes information on all goods that have been produced by the factory during the accounting year for sale, irrespective of whether the products manufactured have actually been sold during the accounting year or entered into stocks. In addition,

(i) manufactured products lost by theft or damaged or destroyed by fire; or

(ii) products made over to other concerns under the same ownership and control and products for own use as goods in the factory being distinct from intermediate products, will be included. *If the products are used as intermediate products in own construction, they will be* ***excluded***. In case of electricity undertaking, rent received for meter or transformer installed at the customer's premises will not be included here.

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

3.11.3 ***Block J: 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.

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

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

3.11.6 ***Block J: 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/GST paid by the factory on behalf of the Government as also all distributive expenses incurred such as

(i) discount or rebate, allowances for returnable cases or other packing and any other drawback allowed to customers,

(ii) charges for carriage, outward, and

(iii) commission to selling agents.

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

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

3.11.7 ***Block J: column 8: Goods and Services Tax (GST):*** The Goods and Services Tax amount charged to final product of a factory and *not charged to intermediate products or processes of production in the factor are to be reported.*

3.11.8 ***Block J: column 9: Excise Duty/ Sales Tax/VAT/ Other Taxes, if any:*** The Excise Duty/ Sales Tax/VAT/ Other Taxes, if any, applicable to products /by-products on which GST is not implemented, are to be reported here.

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

3.11.10 ***Block J: column 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.

3.11.11 ***Block J: 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 up to 2 places of decimal.

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

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

3.11.12.2 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)]*.

3.11.12.3 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.

3.11.12.4 Following two specific cases nay 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.**

3.11.13 ***Block J: 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.

3.12 Block K: ICT Indicators

3.12.0 Comparable statistics on access to, and use of, information and communication technologies (ICTs), are critical to formulating policies and strategies concerning ICT-enabled growth, for social inclusion and cohesion, and for monitoring and evaluating the impact of ICTs on economic and social developments. These questions have been formulated which are to be answered in affirmative (yes) or negative (no). The question will be answered "yes" if the factory uses that facility for any purpose related to factory irrespective of the fact whether it relates to manufacturing activity or not. The explanatory notes along with the item descriptions are given below:

Block K: Information and Communication technology (ICT) usage		
Sl. No.	**ICT indicator**	***yes-1, no-2***
1.	Did the factory use computer/s during FY 2023-24?	
2.	Did the factory use the Internet during FY 2023-24?	
3.	Does the factory have a web site as on the date of survey?	
4.	Did the factory receive orders via the Internet during FY 2023-24?	
5.	Did the factory place orders for business purpose via the Internet during FY 2023-24?	
6.	Did the factory connect to the Internet either by a. Narrowband or b. Fixed broadband or c. Mobile broadband during FY 2023-24?	
7.	Does the factory have a local area network (LAN) as on the date of survey?	

Explanatory Notes
A computer refers to a desktop or a laptop computer. It does not include equipment with some embedded computing abilities such as mobile cellular phones, personal digital assistants (PDA) or TV sets.
The Internet is a worldwide public computer network. It provides access to a number of communication services including the World Wide Web and carries email, news, entertainment and data files, irrespective of the device used (not assumed to be only via a computer - it may also be by mobile phone, games machine, digital TV, etc.). Access can be via a fixed or mobile network.
A web presence includes a website, home page or presence on another entity's website (including a related business). It excludes inclusion in an on-line directory of any other webpages where the business does not have control over the content of the page.
Orders received include orders received via the Internet whether or not payment was made online. They include orders received via websites, specialized Internet marketplaces, extranets, EDI over the Internet, Internet-enabled mobile phones and email. They also include orders received on behalf of other organizations – and orders received by other

Explanatory Notes
organizations on behalf of the business. They exclude orders that were cancelled or not completed.
Orders placed include orders placed via the Internet whether or not payment was made online. They include orders placed via websites, specialized Internet marketplaces, extranets, EDI over the Internet, Internet-enabled mobile phones and email. They exclude orders that were cancelled or not completed.
Narrowband includes analogue modem (dial-up via standard phone line), Integrated Services Digital Network (ISDN), Digital Subscriber Line (DSL) at speeds below 256 kbit/s, and mobile phone and other forms of access with an advertised download speed of less than 256 kbit/s. Narrowband mobile phone access services include CDMA 1x (Release 0), GPRS, WAP and imode
Fixed broadband refers to technologies such as DSL, at speeds of at least 256 kbit/s, cable modem, high speed leased lines, fibre-to-the-home, powerline, satellite, fixed wireless, Wireless Local Area Network (WLAN) and WiMAX.
Mobile broadband access services include Wideband CDMA (W-CDMA), known as Universal Mobile Telecommunications System (UMTS) in Europe; High-speed Downlink Packet Access (HSDPA), complemented by High-Speed Uplink Packet Access (HSUPA); CDMA2000 1xEV-DO and DCMA 2000 1xEV-DV. Access can be via any device (mobile, cellular phone, laptop, PDA, etc.)
A LAN refers to a network connecting computers within a localized area such as a single building, department or site; it may be wireless.

3.13 Block L: Energy Conservation

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

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

3.15 Report of Scrutiny of Part-I of the Return

3.15.0 The Scrutiny sheet viz. Part-A is to be filled in by the scrutinizing officer for some consistency checks pertaining to the return.

3.15.1 Part A

3.15.1.1 Serial no 1: The average rate per unit and unit of reporting should be recorded for each item of indigenous input. This data will be auto-transferred 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 will also be auto-transferred for coal and electricity.

3.15.1.2 Serial no. 2: The average rate per unit and unit of reporting will be auto-reported for each item of directly imported item of input from Block I. The high rate or low rate should be supported by appropriate comments from the official preparing the scrutiny sheet.

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

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

***3.15.1.5 Serial No 5*:** All the 13 items mentioned here need to *verified by Scrutinizing Officer*.

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

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

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

3.17 Part-II of ASI Schedule

3.17.0 Part-II of the ASI schedule is processed by Labour Bureau based on the data collected by NSO, FOD. Labour Bureau also brings out Reports (in 2 volumes) on absenteeism, labour turnover, employment and labour cost based on the processed data of Block E of Part-I (employment and labour cost) and Part-II of the ASI schedule. This report meets the statutory obligation pertaining to Article 11 of Part-II of the ILO Convention No. 160 on Labour Statistics, which was ratified by India on 01.04.1992.

3.17.1 The scope of labour statistics extends to all labour borne on the rolls and engaged in work connected directly or indirectly with the manufacturing process. This includes labour engaged in repair and maintenance or production of fixed assets for the factory's own

use, for generating electricity, producing coal gas and steam and all staff engaged in administration and clerical work. Part-II of ASI schedule consists of 2 blocks, namely, Block-1 giving the identification and other particulars of the selected unit and Block 2 containing items of information on mandays worked, absenteeism and labour turn over for regular workers directly employed for each month of the year.

3.17.2 Block 1: Identification and other particulars: Items 1 to 12 (excluding 11) are to be copied by the factory owner from respective items in Blocks A and B of Part-I. The rest of the items are not to be filled in by the factory owner.

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

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

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

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

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

***3.17.5 Block 2: Col. 2: scheduled working days for workers*:** The number of scheduled working days to be recorded here should be derived from the workers point of view, i.e. the number of days on which the workers are required to work. This would be the number of days in the month minus rest days/weekly off-days and closed holidays enjoyed by

the workers, irrespective of whether the factory worked on all the days of the month or not. In cases where the workers are allowed rest days by rotation and the number of rest days is different for different groups of workers, the minimum and maximum number of days (i.e. in range) worked by different groups of workers should be recorded. Under this column, **lock- out days and complete lay-off days are not to be considered**, as workers are not required to work for these days. The workers are not to be treated as scheduled to work in case of total strike but the workers will be treated as scheduled to work if the strike is partial. It may also be clarified that working days in Col. 2 of Bl. 2 are to be considered from workers point of view and not from the point of view of the factory. When the factory works for all the days in a month a range of minimum and maximum working days are to be reported under this column.

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

3.17.7 Block 2: Col. 4: number of days lost due to absence: Absence is the failure of a worker to report for work when he is scheduled to work. A worker is to be considered as scheduled to work when the employer has work available for him and the worker is aware of it. A worker is to be treated as absent for purpose of absenteeism statistics, even when he does not turn up for work after obtaining prior permission and includes absence with or without pay. Any worker who reports for duty even for a part of the day or shift should not be counted among absentees. Absence of a worker on account of strikes or lock out or lay off, weekly rest and suspension is not to be considered as absence for purpose of statistics of absenteeism in this column. A remark explaining reason for high absenteeism should be recorded. It is necessary to examine that the total of Cols. 3 & 4 falls between the minimum and maximum limits of man-days scheduled to work for each month for which the information is required.

***3.17.8 Block 2: Col. 5 and 6: number of workers in employment on 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 1st 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 considered. Separation occurring after working on the day would be included in separation for the next day.

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

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

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

***3.17.12 Block 2: Col. 9: other causes*:** Separations other than those due to death or retirement should be reported under Col. 9. These include terminations initiated by workers because of such reasons as acceptance of job elsewhere, dissatisfaction, marriage, maternity, ill health, etc. Termination of employment initiated by management for such reasons as workers incompetence, violation of rules, dishonesty, in-subordination, laziness, habitual absenteeism, unauthorized absence or inability to meet the organizations physical standards and include transfer to other establishments or units even if under the same management. Retrenchment as a result of rationalization or modernization or any other cause is to be included.

3.17.13 Major records to be consulted for filling Part II Schedule:

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

3.18 **General Remarks Regarding Filling up of ASI Schedules**

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

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

a) Unless ownership has changed during the reference year, only one return is to be compiled for one factory.

b) If a part of a registered factory has been operated by the owner and another part by the occupier the total manufacturing activities of both the owner and the occupier should be duly recorded in one return.

c) If the factory as a whole has been rented out, the return for the factory may be filled from the occupier's point of view.

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

3.19 Treatment of Head Office

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

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

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

(iii) It the head office controls a number of factories situated in different States, the information of the head office will be accounted for in the return of the factory situated in the same State;

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

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

(vi) In case the head office distributes its expenditure over all the units under its control and shows them against individual unit's accounts, the amount relating to the factory concerned will be reported in block F.

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

Chapter Four

Operational and Organisational Aspects of Field Work

4.0 The entire field work pertaining to central sample of Annual Survey of Industries is undertaken by the Field Operations Division (FOD) of NSO. The ASI fieldwork is to be done by the Senior Statistical Officers (S.S.Os).The headquarters of FOD is responsible for the overall planning and execution of field work, control and monitoring of the progress at all India level,. Planning and execution of the field work in the jurisdiction of Regional Office is the responsibility of the Regional Head.

4.0.1 From ASI 2012-13, when the web portal was introduced, the process of data collection, compilation and dissemination for ASI has become web-based.

4.1 **Operational Aspects**

4.1.1 **Training**

4.1.1.1 There is an in-built system of providing training to all Senior Statistical Officers (S.S.Os) in the technique of conducting ASI work. Zonal training centres set up at Jaipur, Lucknow, Nagpur, Bangalore, Kolkata and Guwahati are responsible for providing training on ASI to S.S.Os. In these centres, special intensive courses of training on ASI are organised, in addition to other regular training programmes. This is apart from the training imparted to the S.S.Os in the Sub-Regional and Regional Offices before entrusting them with the actual field work.

4.1.1.2 *Issue of Notices*: The work relating to issue of Notices to census scheme should be taken up first. The issue of Notices to the units under sample scheme should be taken up immediately thereafter.

4.1.1.3 Before issue of Notices, it should be ensured that the address of SRO/RO is properly given in the Notice in the space provided for it. The Notices may be sent by Registered Post with acknowledgement due. **The Notices are not to be sent by Courier Services.**

4.1.1.4 Deleted factories in the frame, if any, should be identified and excluded from gross allotment for arriving at net allotment. As per the statutory requirement, a registered notice along with blank form and instructions is issued to the owner of each factory under coverage directing him to submit the ASI return by the due date. The notices should not be issued to the factory appearing in the list of deleted units.

4.1.1.5 Deleted factories continue to be in the list of CIF as well as in ASI frame on account of not being deregistered by C.I.F. Thus, deleted units will mainly fall under (1) those which do not exist on site (i.e., having no fixed assets), (2) units continuously remained non-operative for the past 3 years.

4.1.1.6 The Notices to all factories of the region are issued from the concerned field offices of FOD. While issuing Notices to the different factories, it is to be ensured that address of the Sub-Regional Office/Regional Office is given at the specified place in the notice for all factories in the jurisdiction of the concerned sub-region, so as to enable the factory owners to make correspondence directly to the Sub-Regional Office/Regional Office.

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

4.1.1.8 After issue of Notices, it is the responsibility of each S.S.O. at SRO/NSRO to ensure that the postal acknowledgement is received back in respect of each of the Notice issued.

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

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

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

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

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

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

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

4.2 **Allotment**

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

4.3 **Completion**

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

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

4.4 **Inspection**

4.4.1 Inspection plays a very important role in reducing non-sampling errors. To have quality in ASI data, the fieldwork needs to be inspected by officers at different levels. In doing so, the norms laid down by the Headquarters must be strictly adhered to. These inspections may be concurrent or non-concurrent. However, non-concurrent inspection is to be normally preferred and conducted. Immediately after conducting an inspection, an inspection note is to be drawn on the prescribed format and handed over to the officer concerned on next working day. It will be desirable to pinpoint in the inspection note, the mistakes noticed and remedial measures suggested avoiding the recurrence of such errors in future. The findings of the inspections of different supervisory officers should also be discussed in the monthly meeting for refining the understanding of concept of the S.S.Os on ASI.

4.5 **Scrutiny**

4.5.1 Scrutiny of the filled-in-returns is another important measure for maintaining quality of ASI data. It also facilitates taking immediate steps to apprise the concerned field worker about the mistakes committed by him. Therefore, the scrutiny work is to be taken up immediately after the S.S.O. has submitted the schedules to other S.S.O. (Scrutiniser). He/She should scrutinise thoroughly all the returns submitted in accordance with the scrutiny instructions issued by the Headquarters from time to time. The scrutiniser S.S.O. is required to indicate the scrutiny points including arithmetical check, identification details/discrepancies noticed in the specified place on the portal. The compiler S.S.Os are required to furnish the clarifications on the scrutiny points to correct the return promptly. On receipt of the clarifications or corrected return, the concerned officers should examine the return & then pass it on to the higher level.

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

4.5.3 All Peer Scrutinizers have to ensure that all schedules are thoroughly scrutinized before dispatch to IS Wing, EnSD. In order to improve the effectiveness of scrutiny in the context of ensuring better reliability and accuracy of data, Headquarters, Zonal Offices of C&QCD, Regional Offices and Sub-Regional Offices are to be actively involved in the scrutiny of ASI returns.

4.6 **Feedback Reports**

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

4.7 **Dispatch of ASI returns to FOD offices/Tabulating Agency**

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

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

RO/SRO Head (allocates) →Compiler (despatches) → Factory (compiles/submits) →Compiler (compiles/submits) →Peer Scrutinizer (scrutinizes/despatches) → IS Wing, EnSD.

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

- The scanned copies of the balance sheet and P&L account etc, if any, may be uploaded to the ASI Web Portal by the Compiler.
- Schedules referred back, at any stage, will go directly to the Compiler who had filled-in the schedule.
- Modifications in the data, if any, required to be implemented in the already filled-in schedule can only be done by the Compiler who had filled-in the schedule.
- In the web portal, Peer Scrutinizers only need to navigate to 'Schedule Activities →Scrutinize Schedule → Submit' for despatching the schedule to IS Wing, EnSD

4.7.2. With the ASI Web Portal, there is no need for acknowledgement receipt from IS Wing, EnSD. The dashboards reflect the receipt position in real time.

4.7.3 **Schedule dispatch No.:** With a view to reconciling the dispatch of filled -in schedule by FOD field offices vis-à-vis receipt of the same by IS Wing, EnSD, a unique dispatch number will be generated in the ASI web portal for both Part I & Part II.

4.7.4 Queries received from IS Wing, EnSD are to be promptly replied to by the field staff through the Peer Scrutinizer who should ensure that the replies to the queries are proper and to the point.

4.8 **Penalty**

4.8.0 The Annual Survey of Industries being statutory and the factory owners being obliged to submit the ASI return, it is essential that penal action is initiated in respect of the units which don't submit the ASI return by the target date. For this purpose, the list of the defaulting units should be sent to the Statistics Officer immediately after the survey is over. The Show Cause Notice should be filled in separately for each defaulting unit and sent along with the list for signature by Deputy Director General and Statistics Officer.

4.8.1 When the penalty proceedings are to be initiated, the following guidelines shall be strictly followed:

(i) The Show Cause Notice shall be sent by Registered Post with AD and office copy shall be kept in files with ROs/SROs.

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

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

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

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

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

(vii) For each unit to whom Show-Cause Notice is issued, a separate file shall be opened which will be needed at Office of Statistics Officer for sanction of prosecution order etc. It shall be ensured that all the papers including acknowledgement receipts of original and Show Cause Notice are available in each file.

(viii) If neither the ASI return nor any reply for extension of time is received by the concerned SRO/NSRO after the due date mentioned in the Show-Cause Notice, the case file together with complete documents shall be sent immediately to Office of Statistics Officer for further legal proceedings to be started by RO.

(ix) Before sending these files to concerned Statistics Officer, the particulars of the factory proposed for penalty may be furnished in the prescribed proforma and RO may examine each case thoroughly to ensure that all the relevant papers are available in each file including acknowledgement receipt of original Notice and Show Cause Notice.

(x) Cases of closed/non-existent units need thorough examination before issuing of Show-Cause Notice/sending the proposal for adjudication to S.O.

4.8.2 A monthly statement on issue of Show-Cause Notice giving details of factories SRO/NSRO-wise for the region as a whole in the prescribed format shall be prepared and sent to concerned S.O. every month.

ANNEXURES

दस्ती/पंजीकृत डाक द्वारा

भारत सरकार
सांख्यिकी और कार्यक्रम कार्यान्वयन मंत्रालय
उप महानिदेशक/निदेशक एवं सांख्यिकी अधिकारी कार्यालय
राष्ट्रीय सांख्यिकी कार्यालय
(क्षेत्र संकार्य प्रभाग)

सेवा में,

मालिक/स्वामी

विषय: - सांख्यिकी संग्रहण अधिनियम 2008 (2009 का 7), यथा संशोधित 2017 एवं जन विश्वास (प्रावधानों का संशोधन) अधिनियम, 2023 संख्या 18, 2023 और इसके अन्तर्गत 2024 में बनाए गए नियमों के प्रावधानों के अन्तर्गत वार्षिक उद्योग सर्वेक्षण विवरणी प्रस्तुत करने के लिए नोटिस।

प्रिय महोदया/महोदय,

वार्षिक उद्योग सर्वेक्षण (वा.उ.स.) 2024-25 का संचालन करने के लिए सांख्यिकी संग्रहण अधिनियम 2008 (2009 का 7) तथा 2017 एवं जन विश्वास (प्रावधानों का संशोधन) अधिनियम, 2023 संख्या 18, 2023 में यथा संशोधित की धारा 4(1) के अन्तर्गत केन्द्र सरकार द्वारा अधोहस्ताक्षरी को .....राज्य में सांख्यिकी अधिकारी के रुप में नियुक्त किया गया है ।

2. सांख्यिकी संग्रहण अधिनियम 2008(2009 का 7) तथा 2017 एवं जन विश्वास (प्रावधानों का संशोधन) अधिनियम, 2023 संख्या 18, 2023 में यथा संशोधित और इसके अन्तर्गत 2024 में बनाए गए नियमों की धारा (5) की उपधारा (क) द्वारा अधोहस्ताक्षरी को प्रदत्त अधिकारों के अनुसरण में वित्तीय वर्ष 2024-25 के लिए आपके कारखाने/औद्योगिक प्रतिष्ठान को सांख्यिकी अधिकारी द्वारा प्राधिकृत व्यक्ति को पूछताछ अनुसूची (वार्षिक उद्योग सर्वेक्षण विवरणी) एएसआई वेब पोर्टल के द्वारा बैलेन्स शीट मोड को वरीयता के साथ सूचना प्रस्तुत करने के लिए यह नोटिस आपको दिया जा रहा है । वार्षिक उद्योग सर्वेक्षण विवरणी में सूचना भरने की जिम्मेदारी संबंधित कारखाना/औद्योगिक प्रतिष्ठान की है तथा **विवरणी इस नोटिस की प्राप्ति की तिथि से एक माह के अन्दर प्रस्तुत की जाएगी।** अनुसूची भरने के लिये लिंक, यूजर आईडी तथा पासवर्ड नीचे दिया गया है:

लिंक:

यूजर आई डी :

पासवर्ड:

3. आपको वार्षिक उद्योग सर्वेक्षण विवरणी में दी गई सूचना के समर्थन में स्थानीय कार्यालय के अधिकारी को विवरणी के साथ, बैलेंस शीट, लाभ तथा हानि लेखा, कर्मचारियों पर व्यय का विवरण, निदेशक की रिपोर्ट या कारखाने/औद्योगिक प्रतिष्ठान के संचालन से संबंधित अन्य सभी विधिक दस्तावेजों की प्रति सहित विवरणी प्रस्तुत करनी है। आप अपने रिकार्ड के लिए विवरणी की एक प्रति अपने पास रख सकते हैं। स्थानीय कार्यालय से पत्राचार का पता नीचे दिया गया है:

स्थानीय कार्यालय का नाम और पता: -

4. **सांख्यिकी संग्रहण अधिनियम 2008(2009 का 7), सांख्यिकी संग्रहण(संशोधन) अधिनियम 2017, जन विश्वास (प्रावधानों का संशोधन) अधिनियम, 2023 संख्या 18, 2023 तथा इसके अन्तर्गत 2024 में बनाए गए नियम,के अनुसार विवरणी में माँगी गई जानकारी को निर्धारित समय में दिया जाना आपके लिए संवैंधानिक रुप से अनिवार्य है।** यदि विवरणी को समेकित करने में आपको कोई कठिनाई है तो अनुच्छेद-3 में दिए गए पते पर स्थित कार्यालय से आप मार्ग दर्शन ले सकते है। आपके द्वारा विवरणी प्रस्तुत करने से पहले या बाद में आप द्वारा प्रस्तुत विवरणों पर स्पष्टीकरण या सत्यापन के लिए प्राधिकृत अधिकारी आपसे सम्पर्क कर सकते हैं। निर्धारित समय में विवरण प्रस्तुत करने में यदि कोई कठिनाई हो तो कानूनी परिणामों से बचने के लिए समय में वृद्धि के लिए परिस्थितियों को स्पष्ट करते हुए अधोहस्ताक्षरी को लिखित अनुरोध किया जाना चाहिए ।

5. अगर आपके सामने अपनी विवरणी प्रस्तुत करते समय कभी ऐसी स्थिति आती है जब कोई छद्म व्यक्ति या कोई अन्य व्यक्ति आपसे अवैध रुप से नकद अथवा वस्तु रुप में परितोषण/रिश्वत की माँग करता है तो आप उसका विवरण अघोहस्ताक्षरी को सीधे भेज सकते हैं।

6. सांख्यिकी संग्रहण अधिनियम 2008(2009 का 7), सांख्यिकी संग्रहण(संशोधन) अधिनियम 2017, जन विश्वास (प्रावधानों का संशोधन) अधिनियम, 2023 संख्या 18, 2023 तथा इसके अन्तर्गत 2024 में बनाए गए नियम, वार्षिक उद्योग सर्वेक्षण अनुसूची तथा संबंधित निर्देश सांख्यिकी और कार्यक्रम मंत्रालय की वेबसाइट www.mospi.gov.in से प्राप्त किये जा सकते हैं।

7. **आपके द्वारा विवरणी में दी गई जानकारी को गोपनीय रखा जाएगा।**

8. कृपया इस नोटिस की पावती संलग्न मुद्रित पावती रसीद में अवश्य भेजें ।

भवदीय

(सांख्यिकी अधिकारी का नाम)
उप महानिदेशक/निदेशक एवं सांख्यिकी अधिकारी

संदर्भ: एसआरओ/एनएसआरओ संकेतांक _____ डी.एस.एल.सं.----------

अनुपालन हेतु प्रेषित ।

स्थान: -
दिनांक: -

हस्ताक्षर
नाम और पदनाम
कार्यालय मोहर सहित

पावती रसीद

संदर्भ: एसआरओ/एनएसआरओ संकेतांक _____ डी.एस.एल.सं.----------

मै/ हम सांख्यिकी संग्रहण अधिनियम 2008(2009 का 7), सांख्यिकी संग्रहण(संशोधन) अधिनियम 2017, जन विश्वास (प्रावधानों का संशोधन) अधिनियम, 2023 संख्या 18, 2023 तथा इसके अन्तर्गत 2024 में बनाए गए नियम,के प्रावधानों के अंतर्गत सांख्यिकी अधिकारी,---------- से पत्र सं. ---------- दिनांक ----------के द्वारा नोटिस प्राप्ति के एक माह के अन्दर वार्षिक उद्योग सर्वेक्षण विवरणी में सूचना समेकित करने के लिये नोटिस प्राप्ति की पावती देता/देते हूँ/हैं।

स्थान :
दिनांक:

कारखाना/औद्योगिक प्रतिष्ठान के मालिक/स्वामी के हस्ताक्षर
नाम तथा पदनाम कार्यालय मोहर के साथ

ANNEXURE-I

By Hand/Regd. Post

GOVERNMENT OF INDIA
MINISTRY OF STATISTICS & PROGRAMME IMPLEMENTATION
OFFICE OF THE DEPUTY DIRECTOR GENERAL/DIRECTOR & STATISTICS OFFICER
NATIONAL STATISTICS OFFICE
(FIELD OPERATIONS DIVISION)

To

The Owner/ Occupier,

Sub: **Notice for submission of ASI return under the provisions of the Collection of Statistics Act, 2008 (7 of 2009) as amended in 2017 and through THE JAN VISHWAS (AMENDMENT OF PROVISIONS) ACT, 2023 NO. 18 OF 2023 & Rules framed there under in 2024.**

Dear Madam/Sir,

The undersigned has been appointed as the 'Statistics Officer' by the Government of India under Section 4 (1) of the Collection of Statistics Act, 2008 (7 of 2009) as amended in 2017 and through THE JAN VISHWAS (AMENDMENT OF PROVISIONS) ACT, 2023 NO. 18 OF 2023 for conducting Annual Survey of Industries (ASI) 2024-25 in _____ State.

2. In pursuance of the powers vested with the undersigned vide Sub-Section (a) of Section 5 of Collection of Statistics Act, 2008 (7 of 2009) as amended in 2017 and through THE JAN VISHWAS (AMENDMENT OF PROVISIONS) ACT, 2023 NO. 18 OF 2023 & Rules framed there-under in 2024, a notice is hereby served upon you to furnish information in the schedule of enquiry (ASI return) through ASI web portal preferably in Balance Sheet mode to the person(s) authorized by the Statistics Officer in respect of your factory/ industrial concern, covering information for the financial year 2024-25. The responsibility for compiling the information in the ASI return lies with the concerned factory/industrial concern and the return shall be furnished **WITHIN ONE MONTH FROM THE DATE OF RECEIPT OF THIS NOTICE**. The link, user-id and password for filing the return is given below:

Link:

User-Id:

Password:

3. You shall furnish along with the return, a copy each of the balance sheet, profit & loss account, details of expenditure on employees, Director's report or any other legal document(s) pertaining to the operations of the factory/industrial concern to the officer(s) of the local office in support of the information furnished by you in the ASI return. You may retain a copy of the return for your record. The address for correspondence with Local Office is given below:

Name & Address of the Local Office:

[P.T.O]

4. **As per Collection of Statistics Act, 2008(7 of 2009), Collection of Statistics(Amendment) Act, 2017, THE JAN VISHWAS (AMENDMENT OF PROVISIONS) ACT, 2023 NO. 18 OF 2023 and Rules framed there-under in 2024, it is obligatory on your part to furnish the information called for in the return within the prescribed time.** In case of any difficulty in compilation of the return, you may seek the guidance of the office at the address given in Para 3. An authorized officer(s) may contact you before or after the submission of return by you for necessary clarification or verification of the particulars furnished. If there is any difficulty in submitting the return within the given time, a written request should be made to the undersigned specifying the circumstances for extension of time limit to avoid legal consequences.

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

6. The Gazette Notification of Collection of Statistics Act, 2008(7 of 2009), Collection of Statistics(Amendment) Act, 2017, THE JAN VISHWAS (AMENDMENT OF PROVISIONS) ACT, 2023 NO. 18 OF 2023 and Rules framed there-under in 2024 along with ASI schedule and Instructions thereof can be accessed at the website of the Ministry of Statistics and Programme Implementation at www.mospi.gov.in.

7**. The information supplied by you in the return will be kept confidential.**

8. The receipt of this Notice may be acknowledged through the printed Acknowledgement receipt enclosed herewith.

Yours faithfully,

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

Ref. Nos: *SRO/NSRO* Code: _____; DSLNo. _____

Forwarded for compliance.

Place:
Date:

Signature*:*
Name & designation with office seal:

Acknowledgement Receipt

Ref. Nos: *SRO/NSRO* Code: _____; DSLNo. _____

I/We do hereby acknowledge the receipt of Notice under the provisions of Collection of Statistics Act, 2008 (No. 7 of 2009) Collection of Statistics Act, 2008 (7 of 2009) as amended in 2017 and through THE JAN VISHWAS (AMENDMENT OF PROVISIONS) ACT, 2023 NO. 18 OF 2023 and Rules framed there-under in 2024 from Statistics Officer,_____ vide letter number _____dated _____for compiling information in the ASI return within one month from the date of receipt of this Notice.

Place :
Date :

Signature of the Owner/Occupier of the factory/industrial concern*:*
Name & designation with office seal:

Annexure-II

ASI Frame

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

AII.2 The Regional Offices at the State Headquarters or in the location where the office of Chief Inspector of Factories (CIF) is located is to organise the work relating to preparation/revision of ASI frame in respective States/UTs. Concerned field offices revise/ update and add new units to the frame for the state under their jurisdiction online through the ASI Web Portal.

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

AII.4 **List of Biri & Cigar Establishments**: Separate list of Biri & Cigar are to be prepared for Biri & Cigar Establishments on the lines of instructions relating to factory sector. In respect of these units the CIF list of factories is to be supplemented, without any duplication, if such lists of units are available over and above the units registered under Biri & Cigar Workers (Condition of Employment) Act 1966. Under the provisions of this Act, there is no criterion regarding the number of minimum workers required for registration, as in the case of Section 2m (i) and 2m (ii) of Factories Act 1948. For the purpose of frame, only those establishments, which are employing 10 or more workers with power or 20 or more without power, are to be entered in the frame in consonance with the Section 2m(i) & 2m(ii) of Factories Act. The above definition is slightly modified due to the amendment of the Factories Act, 1948 for the States of Andhra Pradesh, Arunachal Pradesh, Assam, Bihar, Goa, Gujarat, Haryana, Himanchal Pradesh, Jammu & Kashmir, Jharkhand, Maharashtra, Odisha, Punjab, Rajasthan, Tripura & Uttar Pradesh, as noted below:

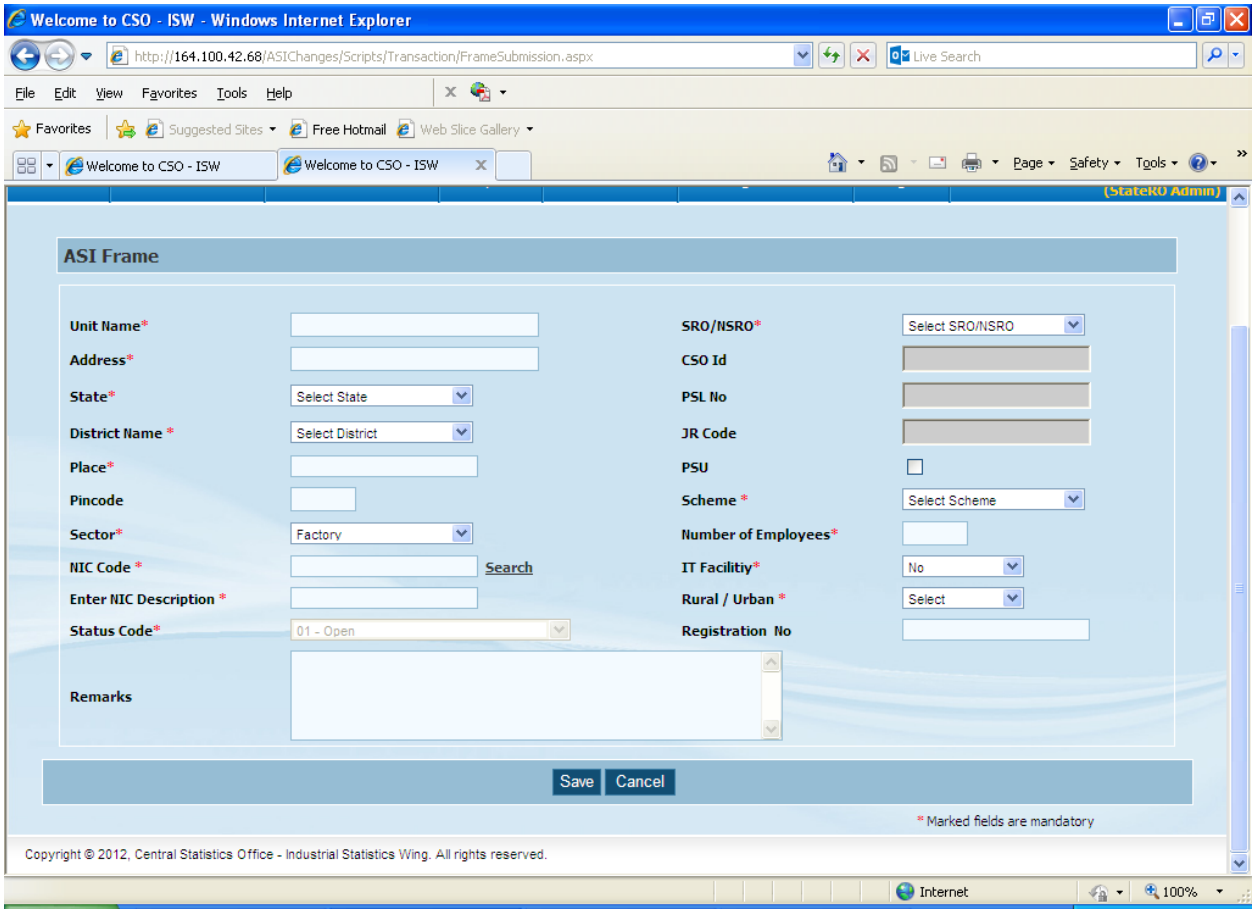
"Section 2m (i) has been modified, i.e., from *10 or more workers with power* to ***20 or more workers with power*** and also Section 2m (ii), i.e., from *20 or more workers without power* to ***40 or more workers without power***."

Persons who are 'home workers' as per the Act are not to be included in ASI Frame.

While revising the Biri & Cigar frame, all the establishments not fulfilling the above criteria (i.e. 10 or more workers with power or 20 or more without power) are not to be included in the frame.

AII.5 As per the decision taken by the Standing Committee on Industrial Statistics (SCIS) the coverage of ASI may be extended beyond the purview of the Section 2m (i) and 2m (ii) of the Factories Act, 1948 and the Bidi & Cigar Workers (Conditions of Employment) Act, 1966. Accordingly, the units with 100 or more employees, not registered under Section 2m (i) and 2m (ii) of the Factories Act, 1948 but registered under any one of the 7 Acts in the Business Register of Establishments (BRE) prepared and maintained by the State Governments are also to be considered.

AII.6 **Updation of ASI Frame (2024-2025)**: With the implementation of the ASI Web Portal, the entire work of ASI including updation of frame, selection of sample, collection and processing of data is being done online through the portal. ASI frame for a particular year can be updated in two ways (a) For the new units or for the existing unit not selected in the last survey, following information on ASI need to be collected and entered in the ASI web portal. A screen shot of the ASI frame from the ASI portal is given below:



(b) For the units selected in the last survey year (in this case 2023-24), relevant fields like Status Code, Frame NIC (4 digit), Employee (Total persons engaged), Address etc. of frame for a given year, say, ASI 2024-25 will be auto-updated dynamically based on the information collected during the last survey year.

Annexure-III

Sample Design[1] and Estimation Procedure

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

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

a) All industrial units belonging to the ten less industrially developed States/ UT's viz. Arunachal Pradesh, Manipur, Meghalaya, Mizoram, Nagaland, Sikkim, Tripura, Ladakh, Lakshadweep and Andaman & Nicobar Islands.

b) All industrial units with Frame NIC = 0893(Salt Extraction).

c) For the States/ UTs other than those mentioned in (a),

   (i) units having 75 or more employees from six States/UTs, namely, Jammu & Kashmir, Himachal Pradesh, Rajasthan, Bihar, Chhattisgarh and Kerala;

   (ii) units having 50 or more employees from three States/UTs, namely, Chandigarh, Delhi and Puducherry;

   (iii) units having 100 or more employees for rest of the States/UTs, not mentioned in (i) and (ii) above and;

   (iv) all units covered under 'Joint Return' (JR), where JR should be allowed when the two or more units located in the same State/UT belonging to the same industry (3-digit level of NIC) under the same management. It may be noted that the principle of JR is applicable only before the selection of units before the survey and unit(s) belonging to the "Census Sector" will not be joint with unit(s) of "Sample Sector" (see paragraph AIII.3) at the field stage or all units belonging to the "Sample Sector" should not be joint among themselves at the field stage even if the conditions of JR are satisfied.

d) After excluding the Census Sector units as defined in paragraphs a) and b) above, the strata will be formed at State × District × Sector × 3-digit of NIC-2008 level. Here, '*sector'* is very broad economic activity group consisting of manufacturing, electricity generation activity and *bidi* producing activity. Thus, in short, sectors are (i) Bidi, (ii) Manufacturing and (iii) Electricity. All units belonging to the strata (i.e., formed on the basis of units in *State x District x Sector x 3-digit of NIC-08*) having less than or equal to 4 units are completely enumerated and are thus considered as 'census scheme' units.

AIII.3 **Sample Scheme** All the units not listed under census scheme are covered in Sample scheme.

a) The factories, in each stratum, are arranged in order of their number of employees. The sample will be drawn circular systematically in the form of four independent sub-

[1] This Sampling Design is based on the recommendation of the "Sub-Group of SCIS on Sampling Design of ASI" under the Chairmanship of Dr. G. C. Manna.

samples considering an overall sampling fraction, say, about 16% to 22%, depending upon the availability of resources of FOD and State DES in each State. An even number of units, with a minimum of four (4) units, are selected and evenly distributed in four sub-samples. It may be noted that in the formation of stratum, the sectors are taken as (i) Bidi, (ii) Manufacturing and (iii) Electricity as was mentioned in paragraph c) of AIII.2. Moreover, each of the four (4) sub-samples from a particular stratum may not have equal number of units.

b) Out of these four sub-samples, two, preferably the odd ones, will be given to FOD of NSO and the remaining two will be given to State/UT DES for data collection. Thus, if four sub-samples SS_1, SS_2, SS_3 and SS_4 are formed in each stratum, the sub-samples SS_1 and SS_3 will be surveyed by NSO, FOD, and the sub-samples SS_2 and SS_4 will be surveyed by State/ UT DES.

c) The entire units under the Census scheme *plus* all the units belonging to the two sub-samples meant for FOD (i.e., sub-samples SS_1 and SS_3 in this case) may be treated as the **Central sample**.

d) All the units belonging to the two sub-samples meant for State/UT (i.e., sub-samples SS_2 and SS_4) may be treated as the **State sample**. However, State/UT will have to use Census units, surveyed by central agency, along with their State sample while deriving the estimates at different levels for their State/UT.

e) So, there will not be any provision of drawing state sample separately in the new sampling design for ASI. In fact, in the new design, the stratification will be "State × District × Sector × 3-digit of NIC", and the samples will be drawn from the sample sector in the form of four (4) independent sub-samples.

AIII.4 **Estimation Procedure**

AIII.4.1 **Notations:**

i = subscript for i-th state.

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

m = subscript for sub-sample (m =1, 2, 3, 4) [m=1 and 3 for central and 2 and 4 for state].

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

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

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

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

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

Under the above symbols,

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

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

The central sample consists of two parts: i) **Census Sector** where complete enumeration of units was done and ii) **Sample Sector** where units are selected from two sub-samples (sub-sample numbers being '1' and '3') from each stratum. Please note that the sub-samples '2' and '4' in each stratum are to be surveyed by State governments and those are considered as **State Sample**.

The estimation formula for any characteristic of the unit **in the sample sector** for m-th sub-sample in s-th strata of the i-th state is:

$$^{S}\hat{Y}'_{ism} = \frac{E_{is}}{e_{ism}} \sum_{k=1}^{e_{ism}} y_{ismk} \text{ , m= 1,3. } \ldots\ldots\ldots\ldots\ldots \quad (1.1)$$

Now the estimate of the parameter pertaining to sample sector of s-th stratum in the i-th State ($^{S}\hat{Y}'_{is}$) is the simple average of sub-sample estimates of the s-th stratum in the i-th State, $^{S}\hat{Y}'_{ism}$, m=1,3 i.e., $^{S}\hat{Y}'_{is} = \frac{1}{2} \sum_{m=1,3} {}^{S}\hat{Y}'_{ism}$.

Thus, the estimator for any characteristic of the unit **in the sample sector** of the ith state is:

$$^{S}\hat{Y}'_{i} = \sum_{s} {}^{S}\hat{Y}'_{is} \ldots\ldots..(1.2)$$

Now, if $^{C}\hat{Y}''_{i}$ be the corresponding estimator for that characteristic of the unit **for the census sector** of the i-th state, then the estimate for the census sector, $^{C}\hat{Y}''_{i}$, will be simple addition of value of the characteristic y under the domain since the multiplier associated with each unit of the census sector is equal to 1. Thus, the estimate for that characteristic of the unit for ith State **as a whole** based on the central sample is given by:

$$^{Central}\hat{Y}_{i} = {}^{S}\hat{Y}'_{i} + {}^{C}\hat{Y}''_{i} \quad \ldots\ldots\ldots\ldots\ldots\ldots \quad (2)$$

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

$$^{Central}\hat{Y} = \sum_{i} {}^{Central}\hat{Y}_{i} \quad \ldots\ldots\ldots\ldots\ldots\ldots\ldots\ldots \quad (3)$$

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

As mentioned before the sub-samples '2' and '4' pertain to State Sample. The estimation formula for any characteristics of the unit **in the sample sector of the State sample**[2] for m-th sub-sample of the i-th state is:

$$^{State}\hat{Y}'_{ism} = \frac{E_{is}}{e_{ism}} \sum_{k=1}^{e_{ism}} y_{ismk} \text{ , m= 2,4. } \ldots\ldots\ldots\ldots\ldots \quad (4.1)$$

[2] The State sample comprises of two sub-samples, viz., sub-samples 2 and 4 and census sector is covered in central sample. Hence, the state sample has only the sample sector.

where superscript 'State' in ${}^{State}\hat{Y}'_{ism}$ indicates that the estimate of Characteristic Y generated from state sample for mth sub-sample of sth stratum in ith State. Now, the Estimation formula for a characteristic y of the unit **for the sample sector** in s-th stratum of the i-th state **based on state sample** is the simple average of sub-sample estimates of the s-th stratum in the i-th State, ${}^{State}\hat{Y}'_{ism}$, m=2,4 i.e., ${}^{State}\hat{Y}'_{is} = \frac{1}{2}\sum_{m=2,4} {}^{State}\hat{Y}'_{ism}$, where ${}^{State}\hat{Y}'_{is}$ is the state sample estimate of the s-th stratum for the sample sector.

Thus, the estimator for any characteristic of the unit **in the sample sector** of the ith state is based on **the state sample** is:

$${}^{State}\hat{Y}'_{i} = \sum_{s} {}^{State}\hat{Y}'_{is} \text{ ……..(4.2)}$$

Using ${}^{C}\hat{Y}''_{i}$ as the corresponding estimate for that characteristic of the unit **for the census sector** of the i-th state, then the estimate for that characteristic of the unit for the i-th state **as a whole** based on the **state sample** is given by:

$${}^{State}\hat{Y}_{i} = {}^{State}\hat{Y}'_{i} + {}^{C}\hat{Y}''_{i} \quad \text{..... (5)}$$

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

Estimation formula for any characteristic of the unit **for the sample sector** of the i-th state **based on pooled sample (i.e., central and state combined)** will be as follows:

Let sub-sample estimate of a characteristic Y for m-th sub-sample in s-th stratum in i-th State is ${}^{S}\hat{Y}'_{ism}$. Then

$${}^{S}\hat{Y}'_{ism} = \frac{E_{is}}{e_{ism}}\sum_{k=1}^{e_{ism}} y_{ismk} \text{ , m=1,2,3,4…… (6.1)}$$

The stratum level estimate for the pooled sample will be the simple average of the sub-sample estimate of Y in that stratum. Mathematically, if $\hat{Y}'_{is}$ be the stratum-level estimate for s-th stratum for i-th State, then ${}^{Pooled}\hat{Y}'_{is} = \frac{1}{4}\sum_{m=1}^{4} {}^{S}\hat{Y}'_{ism}$. In some cases, in a particular stratum one or more sub-samples may be void. Then stratum-level estimate will be generated from the simple average of the non-void sub-samples in that stratum. Thus, general form of stratum-level estimate may be ${}^{Pooled}\hat{Y}'_{is} = \frac{1}{t}\sum_{m=1}^{t} {}^{S}\hat{Y}'_{ism}$, where t ($\leq$ 4) is the number of non-void sub-sample available with the stratum s.

Thus, the estimator for any characteristic Y of the unit **the sample sector** of the ith state based on **pooled sample** is:

$${}^{Pooled}\hat{Y}'_{i} = \sum_{s} {}^{Pooled}\hat{Y}'_{is} \text{ ……..(6.2)}$$

Using ${}^{C}\hat{Y}_i''$ as the corresponding estimate for that characteristic of the unit **for the census sector** of the i-th state, then the estimate for that characteristic of the enterprise for the i-th state **as a whole** based on the pooled sample is given by:

$$ {}^{Pooled}\hat{Y}_i = {}^{Pooled}\hat{Y}_i' + {}^{C}\hat{Y}_i'' \qquad \text{..... (7)} $$

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

AIII.4.2 **Estimates of Ratios**:

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

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

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

AIII.4.3 **Estimates of Error for Aggregate** $\hat{Y}$: The variance is to be obtained for the sample sector units only. The estimated variances of the estimates at state level will be as follows:

$$ \hat{Var}(\hat{Y}_i) = \sum_s \hat{Var}(\hat{Y}_{is}) \qquad \text{..... (8)} $$

The sampling variance based on central Samples is:

$$ \hat{Var}(\hat{Y}_i) = \sum_s \{(\hat{Y}_{is1} - \hat{Y}_{is3})/2\}^2 \qquad \text{..... (9.1)} $$

The sampling variance based on state Samples is:

$$ \hat{Var}(\hat{Y}_i) = \sum_s \{(\hat{Y}_{is2} - \hat{Y}_{is4})/2\}^2 \qquad \text{..... (9.2)} $$

In case only one sub-sample is available in a stratum out of two sub-samples 1 and 3 in central sample, the estimate of variance of central sample estimate in that stratum needs to be adjusted. The adjustment may be made by considering all the surveyed units in the non-void sub-sample as SRSWOR samples provided number of surveyed units in the sub-sample is greater than one. Similar treatment may be given in case only one sub-sample is available in a stratum out of two sub-samples 2 and 4 in state sample as well as in a stratum out of four sub-samples in pooled data.

For generating estimates of variance for the pooled sample is:

$$ \hat{Var}(\hat{Y}_i) = \frac{1}{t(t-1)} \sum_s \sum_{m=1}^{t} (\hat{Y}_{ism} - \hat{Y}_{is})^2 , \text{.....(9.3)} $$

where $\hat{Y}_{is} = \frac{1}{t}\sum_{m=1}^{t}\hat{Y}_{ism}$ and t is the number of non-void sub-samples in s-th stratum. Note that equations (9.1) and (9.2) are special cases of equation (9.3) when t=2.

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

$$\hat{Var}(\hat{Y}) = \sum_i \hat{Var}(\hat{Y}_i) \qquad \ldots\ldots\ldots\ldots\ldots\ldots \qquad (10)$$

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

The ratio estimators are biased estimators. Thus, instead of variance, we'll try to estimate Mean Square Error (MSE). The general formula of estimate of MSE $\hat{R}$ is of

$$\hat{MSE}(\hat{R}) = \frac{1}{\hat{X}^2}\left[\hat{V}(\hat{Y}) - 2\hat{R}\hat{Cov}(\hat{X},\hat{Y}) + \hat{R}^2\hat{V}(\hat{X})\right] \quad \ldots\ldots\ldots \quad (11)$$

Now, the MSE of $\hat{R}$ at all-India level based on central sample (i.e. sub-samples 1 and 3) is,

$$\hat{MSE}(\hat{R}) = \frac{1}{2}\times\frac{1}{{}^{Central}\hat{X}^2}\sum_s\left[\sum_{m=1,3}(\hat{Y}_{sm} - {}^{C}\hat{Y}_s)^2 - 2\hat{R}\sum_{m=1,3}(\hat{Y}_{sm} - {}^{C}\hat{Y}_s)(\hat{X}_{sm} - {}^{C}\hat{X}_s) + \hat{R}^2\sum_{m=1,3}(\hat{X}_{sm} - {}^{C}\hat{X}_s)^2\right] \ldots(11.1)$$

where ${}^{C}\hat{Y}_s = \frac{1}{2}\sum_{m=1,3}\hat{Y}_{sm}$, ${}^{C}\hat{X}_s = \frac{1}{2}\sum_{m=1,3}\hat{X}_{sm}$, $\hat{R} = {}^{Central}\hat{Y} \big/ {}^{Central}\hat{X}$, and $\hat{Y}_{sm}$ and $\hat{X}_{sm}$ are estimates of characteristics x and y based on m-th sub-sample of s-th stratum from the sample sector of central sample, and ${}^{Central}\hat{X}$ and ${}^{Central}\hat{Y}$ will be obtained using eq. (3) for the characteristics x and y respectively.

For $\hat{R}$ at state level (i.e., for i-th state, say $\hat{R}_i$) based on sub-samples 1 and 3 of central sample,

$$\hat{MSE}(\hat{R}_i) = \frac{1}{2}\times\frac{1}{{}^{Central}\hat{X}_i^2}\sum_s\left[\sum_{m=1,3}(\hat{Y}_{ism} - {}^{C}\hat{Y}_{is})^2 - 2\hat{R}_i\sum_{m=1,3}(\hat{Y}_{ism} - {}^{C}\hat{Y}_{is})(\hat{X}_{ism} - {}^{C}\hat{X}_{is}) + \hat{R}_i^2\sum_{m=1,3}(\hat{X}_{ism} - {}^{C}\hat{X}_{is})^2\right] \ldots(11.2)$$

where ${}^{C}\hat{Y}_{is} = \frac{1}{2}\sum_{m=1,3}\hat{Y}_{ism}$, ${}^{C}\hat{X}_{is} = \frac{1}{2}\sum_{m=1,3}\hat{X}_{ism}$, $\hat{R}_i = {}^{Central}\hat{Y}_i \big/ {}^{Central}\hat{X}_i$, and $\hat{Y}_{ism}$ and $\hat{X}_{ism}$ are estimates of characteristics x and y based on m-th sub-sample of s-th stratum in i-th State from the sample sector of central sample, and ${}^{Central}\hat{X}_i$ and ${}^{Central}\hat{Y}_i$ will be obtained using eq. (2) for i-th state for the characteristics x and y respectively.

For $\hat{R}$ at state level (say $\hat{R}_i$) from state sample (i.e. based on sub-samples 2 and 4),

$$\hat{MSE}(\hat{R}_i) = \frac{1}{2}\times\frac{1}{{}^{State}\hat{X}_i^2}\sum_s\left[\sum_{m=2,4}(\hat{Y}_{ism} - {}^{S}\hat{Y}_{is})^2 - 2{}^{S}\hat{R}_i\sum_{m=2,4}(\hat{Y}_{ism} - {}^{S}\hat{Y}_{is})(\hat{X}_{ism} - {}^{S}\hat{X}_{is}) + {}^{S}\hat{R}_i^2\sum_{m=2,4}(\hat{X}_{ism} - {}^{S}\hat{X}_{is})^2\right] \ldots (12)$$

where ${}^{S}\hat{Y}_{is} = \frac{1}{2}\sum_{m=2,4}\hat{Y}_{ism}$, ${}^{S}\hat{X}_{is} = \frac{1}{2}\sum_{m=2,4}\hat{X}_{ism}$, ${}^{S}\hat{R}_i = {}^{State}\hat{Y}_i \big/ {}^{State}\hat{X}_i$; $\hat{Y}_{ism}$ and $\hat{X}_{ism}$ are estimates of characteristics x and y based on m-th sub-sample (sub-sample 2 and 4) of s-th stratum in i-th State

from the state sample, and ${}^{State}\hat{X}_i$ and ${}^{State}\hat{Y}_i$ will be obtained using eq. (5) for i-th state for the characteristics x and y respectively.

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

$$M\hat{S}E(\hat{R}) = \frac{1}{12} \times \frac{1}{\hat{X}^2} \sum_s \left[\sum_{m=1}^{4} (\hat{Y}_{sm} - \hat{Y}_s)^2 - 2\hat{R} \sum_{m=1}^{4} (\hat{Y}_{sm} - \hat{Y}_s)(\hat{X}_{sm} - \hat{X}_s) + \hat{R}^2 \sum_{m=1}^{4} (\hat{X}_{sm} - \hat{X}_s)^2 \right], \quad \text{....(13)}$$

where $\hat{Y}_{sm}$ and $\hat{X}_{sm}$ are estimates of characteristics x and y based on all sub-samples 1, 2, 3 and 4 of s-th stratum, $\hat{Y}_s = \frac{1}{4}\sum_{m=1}^{4} \hat{Y}_{sm}$, $\hat{X}_s = \frac{1}{4}\sum_{m=1}^{4} \hat{X}_{sm}$ and $\hat{R} = \hat{Y} / \hat{X}$. Here, $\hat{Y}$, $\hat{X}$ and $\hat{R}$ are pooled all-India estimate of the characteristics Y, X and R (i.e., ratio Y/X) respectively. In case, pooling at any State level is attempted, the corresponding pooled estimate of characteristics y, x and R may be used for that State using eq. (7). In short, formula for MSE ($\hat{R}_i$) based on pooled sample is :

$$M\hat{S}E(\hat{R}_i) = \frac{1}{12} \times \frac{1}{{}^{Pooled}\hat{X}_i^2} \sum_s \left[\sum_{m=1}^{4} (\hat{Y}_{ism} - \hat{Y}_{is})^2 - 2\hat{R}_i \sum_{m=1}^{4} (\hat{Y}_{ism} - \hat{Y}_{is})(\hat{X}_{ism} - \hat{X}_{is}) + \hat{R}_i^2 \sum_{m=1}^{4} (\hat{X}_{ism} - \hat{X}_{is})^2 \right] \quad \text{.....(13.1)}$$

where $\hat{Y}_{ism}$ and $\hat{X}_{ism}$ are estimates of characteristics x and y based on all sub-samples 1, 2, 3 and 4 of s-th stratum for the i-th state, $\hat{Y}_{is} = \frac{1}{4}\sum_{m=1}^{4} \hat{Y}_{ism}$, $\hat{X}_{is} = \frac{1}{4}\sum_{m=1}^{4} \hat{X}_{ism}$ and $\hat{R}_i = {}^{Pooled}\hat{Y}_i / {}^{Pooled}\hat{X}_i$.

Please note that, in case one or more sub-sample is void in a stratum, the estimate MSE of $\hat{R}$ will be estimated using the equations (13) based on only non-void sub-samples.

AIII.4.5 **Estimates of RSE**:

$$R\hat{S}E\left(\hat{Y}\right) = \frac{\sqrt{V\hat{a}r\left(\hat{Y}\right)}}{\hat{Y}} \times 100 \quad \text{..... (14)}$$

$$R\hat{S}E\left(\hat{R}\right) = \frac{\sqrt{M\hat{S}E\left(\hat{R}\right)}}{\hat{R}} \times 100 \quad \text{..... (15)}$$

AIII.4.6 **Multipliers for enterprises**:

The formulae for multipliers for a stratum are given below:

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

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

AIII.4.7.1 *Casualty cases*: The casualty case may occur in cases where the unit is existing but non-response due to closure and owner/occupier is not traceable (code 5), non-response due to production not yet started or accounting year not closed during the year (code 7) or non-response due to other reasons [incl. relevant records are with court/Income tax or recalcitrant/refuse to submit the return department, etc, or factory under prosecution in respect of earlier ASI] (code 8). Thus, the units with survey codes 5, 7 and 8 as per Item 12, Block A are treated as casualties.

AIII.4.7.2 *Imputation of data from past survey for casualty units:* In case any units in the census sector becomes casualty, information in respect of all the characteristics may be borrowed from the previous year, if available, for the census sector units belonging to that post-survey stratum of 'State × District × Sector × 3-Digit of NIC'. This is also followed in case of units pertaining to sample sector which are casualty but information on various characteristics for previous year of those units is available. All such units, for which previous year's information is available, are treated as if 'open' and status code '1' is given against these units.

AIII.4.7.3 While counting the number of units surveyed (e_{ism}) in the m-th sub-sample of a stratum, all the units with survey codes 1 to 4 in Item 12, Block A will be considered excluding the casualty cases (i.e., those casualty cases where even previous year's information is not available).

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

AIII.4.8.1 A stratum may be void because of the casualty of all the units belonging to the stratum. This may occur in one sub-sample or more sub-samples. If it happens to only one sub-sample, then estimate for the stratum with one void sub-sample may be based on a single available sub-sample. Since the estimate of the sample sector within a stratum is the simple average of the two sub-samples (assuming samples are selected in the form of two sub-samples), by considering only one sub-sample, the stratum level estimate will be same as the single available sub-sample estimate. This situation where at least one sub-samples is available, we will not treat this stratum as 'void'. The situation where none of the sub-sample is available in a stratum, we will treat that stratum as 'void'. However, the various cases of void sub-samples are discussed below:

AIII.4.8.2 When a stratum is void i.e., none of the sub-samples 1 and 3 is available, then in order to generate estimate pertaining to sample sector based on central sample, the 'void' stratum may be merged with the nearest stratum looking into the description of the 3-digit NIC activity within the district, or else it could be merged with the 3-digit NIC activity 'others' within that 3-digit NIC Group in the district of the respective State. This will ensure the generation of district level estimates within a State.

AIII.4.8.3 The treatment will be similar if the stratum is void in both the sub-samples 2 and 4 to generate estimates from the state sample. In this case merging of stratum may be required in generating state sample estimates. If only one sub-sample (out of sub-sample 2 and 4) is void, then estimate for that stratum may be generated on the basis of single sub-sample as is mentioned

in earlier paragraph AIII4.8.1. It may be possible that in a particular stratum, sub-samples 1 and 3 are void but sub-samples 2 and 4 are not void or conversely sub-samples 1 and 3 are not void but sub-samples 2 and 4 are void. In the later case merging of stratum is required in generating state sample estimate while merging is not required in generating estimates from central sample. In such cases for generating pooled estimate, merging is also not required. The stratum merging in generating pooled estimate is required only when all the four sub-samples in a stratum are void. The same merging principle, which is mentioned in earlier paragraph AIII 4.8.2, is to be followed in such cases.

Annexure-IV

The Factories Act, 1948

[63 of 1948]

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

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

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

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

"Any process for-

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

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

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

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

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

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

[Abstract from Factories Act 1948 for ASI]

CONFIDENTIAL

Government of India

Ministry of Statistics and Programme Implementation

Return under Collection of Statistics Act, 2008 as amended in 2017 and rules framed there under in 2011

Annual Survey of Industries 2024-2025 (Part –I)

(Please read the instructions before filling the return)

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

DECLARATION

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

(Name and Signature of owner with stamp)

Block B: Particulars of the factory (to be filled by owner of the factory)		
1. Name & address of the Industrial undertaking:	1.1 Vill./Town:	
	1.2 District name:	
	1.3 State name:	
	1.4 PIN Code	
	1.5 Email Id:	
	1.6 Mobile Number:	
2. Type of organisation (*code*)		
3. Corporate Identification Number (CIN)		
4. Whether the unit has ISO Certification, 14000 Series (*yes-1, no-2)*		
5. Year of initial production		
6. Accounting year (..... *to* .....)		to
7. Number of months of operation		
8. Whether the share capital of the company includes share of foreign entities (*yes-1, no-2)*		
9. Any R&D unit in your factory *(yes & registered with DSIR - 1, yes & registered with others - 2, no - 3)*		
If *yes & registered with DSIR – 1 or yes & registered with others – 2*, in item no 9, number of employees engaged in R&D activity	9.1 Male	
	9.2 Female	
	9.3 Transgender	
Details of contact person	10.1 Name:	
	10.2 Designation:	
	10.3 Email Id:	
	10.4: Mobile Number	
11. Whether the unit offered any formal training (*yes-1, no-2)*		
If 'yes' in item no 11, number of employees received formal training	11.1 Male	
	11.2 Female	
	11.3 Transgender	
12. Goods and Services Tax Identification Number (GSTIN):		

Date: Place:

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

Block C: FIXED ASSETS												
Sl. No.	Type of Assets	Gross value (Rs.)					Depreciation (Rs.)				Net value (Rs.)	
		Opening as on ----	Addition during the year		Deduction & adjustment during the year	Closing as on ---- (cols. 3+4+5-6)	Up to year beginning	Provi-ded during the year	Adjustment for sold/ discarded during the year	Up to year end (cols. 8+9 -10)	Opening as on ----- (cols. 3-8)	Closing as on ------ (cols. 7-11)
			Due to revaluation	Actual additions								
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)
1.	Land (excluding land improvement)											
2.	Land improvement											
3.	Building & other structures											
4.	Plant & Machinery											
5.	Transport equipment											
6.	Pollution control equipment/ Environment improvement equipment											
7.	Information, computer & Telecommunication equipment											
8.	Software & database											
9.	R&D and other intellectual property products											
10	Others											
11.	**Sub-total (items 2 to 10)**											
12.	Capital work in progress											
13.	**Total (items 1+11+12)**											
14.	Non-produced intangible assets											

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

Block D: WORKING CAPITAL AND LOANS

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

Note:

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

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

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

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

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

	Block F : OTHER EXPENSES		
	Sl. No.	Items	Expenditure (in Rs.)
	(1)	(2)	(3)
OTHER INPUT	1.	Work done by others on materials supplied by the industrial undertaking	
	2.	Repair & maintenance of	
		(i) Buildings and other construction	
		(ii) Other fixed assets	
	3.	Operating expenses	
	4.	Expenses on raw materials and other components for own construction	
	5.	Insurance charges	
	6.	Rent paid for plant & machinery and other fixed assets	
	7.	Expenses on Research & Development (R&D)	
	8.	Rent paid for buildings	
	9.	Rent paid for land on lease or royalties on mines, quarries and similar assets	
	10.	Interest paid	
	11.	Purchase value of goods sold in the same condition as purchased	
	12.	Inward transportation cost by road	
	13.	Inward transportation cost by other modes	
	14.	Outward transportation cost by road	
	15.	Outward transportation cost by other modes	

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

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

Block H: Indigenous input items consumed (if needed, additional sheets may be used for recording input items with serial nos. starting from 25)						
Sl. No.	Item description	Item code (NPC-MS)	Unit of quantity	Quantity consumed	Purchase value (in Rs.)	Rate per unit (in Rs.)
(1)	(2)	(3)	(4)	(5)	(6)	(7)
	Major ten basic items (indigenous)					
1.						
2.						
3.						
4.						
5.						
6.						
7.						
8.						
9.						
10.						
11.	Other basic items (indigenous)*	9920100				
12.	**Total basic items (items 1 to 11)**	**9990100**				
13.	Non-basic chemicals – all kinds	9920300				
14.	Packing items	9990800				
15.	Electricity own generated	9990400	KWH			
16.	Electricity purchased & consumed	9990500	KWH			
17.	Petrol, diesel, oil, lubricants consumed	9990600				
18.	Coal consumed	9990700	Tonne			
19	Gas consumed	9990900	KG			
20.	Other fuel consumed	9920400				
21.	Consumable store	9922000				
22.	Total non-basic items (items 13 to 21)	9992000				
23.	**Total inputs (items 12 + 22)**	**9993000**				
24.	Any additional requirement of electricity (unmet demand)	**9999999**	KWH			
* Full description of items not in NPC-MS 2011 (Revised):						

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

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

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

Block J: Products and by-products manufactured by the unit (if needed, additional sheets may be used for recording output items with serial nos. starting from 14)												
							Distributive expenses (Rs.)					
Sl. No.	Products/By-products description (First ten major items as per value - no brand name)	Item code (NPCMS)	Unit of quantity	Quantity manufactured	Quantity sold	Gross sale value (Rs.)	Goods and Services Tax(GST)	Excise Duty/ Sales Tax/VAT/ Other Taxes, if any	Other Distributive Expenses	Subsidy (-)	Per unit net sale value (Rs. 0.00) (col. 7-[col. 8+col. 9+col.10-col.11]) ÷ col. 6	Ex-factory value of quantity manufactured (Rs.) (col.12× col.5)
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)
1.												
2.												
3.												
4.												
5.												
6.												
7.												
8.												
9.												
10.												
11.	Other products/ by-products*	9921100										
12.	**Total (items 1 to 11)**	**9995000**										
13.	Share (%) of products/by-products directly exported											
* Full description of items not in NPC-MS 2011 (Revised):												

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

Block K: Information and Communication technology (ICT) usage		
Sl. No.	**ICT indicator**	***yes-1, no-2***
1.	Did the factory use computer/s during FY 2024-25?	
2.	Did the factory use the internet during FY 2024-25?	
3.	Did the factory have a website as on the date of survey?	
4.	Did the factory receive orders via the internet during FY 2024-25?	
5.	Did the factory place orders for business purpose via the internet during FY 2024-25?	
6.	Did the factory connect to the internet either by a. Narrowband or b. Fixed broadband or c. Mobile broadband during FY 2024-25?	
7.	Does the factory have a local area network (LAN) as on the date of survey?	

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

OFFICIAL USE ONLY

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

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

Annual Survey of Industries 2024-25

Part A

Report of scrutiny on Part-I of the return

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

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

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

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

4	**Item**	**Current year (2024-25)**	**Previous year (2023-24)**	**Reasons for significant variation, if any.**
	1) Average salaries/wages per man day worked (Rs.) ($E_{6,8}/E_{6,5}$)			
	2) Total worker (number) ($E_{6,6}$)			
	3) Total employees (number) ($E_{10,6}$)			
	4) Total emoluments ($E_{10,8} + E_{11,8} + E_{12,8} + E_{13,8}$)			
	5) Variation in finished goods ($D_{6,4} – D_{6,3}$)			
	6) Working Capital ($D_{16,4}$)			
	7) **Total input** ($F_{1,3}+F_{2(i),3}+F_{2(ii),3}+F_{3,3}+F_{4,3}+F_{6,3}+F_{7,3}+F_{8,3}+F_{11,3}$) (+)($H_{23,6}$)(+)($I_{7,6}$)			
	8) **Total output** ($J_{12,7}$)(-) ($J_{12,8}+J_{12,9}+J_{12,10}-J_{12,11}$)+($D_{6,4} – D_{6,3}$) +($G_{1,3}+G_{2,3}+G_{3,3}+G_{4,3}+G_{6,3}+G_{7,3}+G_{8,3}+G_{11,3}+F_{7,3}$)			
	9) Gross value added (GVA) (Item 8 - Item 7 as above)			

	Item	Current year (2024-25)	Previous year (2023-24)	Reasons for significant variation, if any.
	10) Net value added (Item 9 as above) - Depreciation ($C_{13,9}$)			
	11) Net Income (Item 10 as above) (-) ($F_{9,3}+F_{10,3}$)			
	12) Profit (Item 11 as above) (-) ($E_{10,8}+E_{11,8}+E_{12,8}+E_{13,8}$)			
	13) Actual addition to fixed assets ($C_{13,5}$)			
	14) **GVA (through Ex-factory Value) ($J_{12,13}$) (+)($G_{1,3}+G_{2,3}+G_{3,3}+G_{4,3}+G_{6,3}+G_{7,3}+G_{8,3}+G_{11,3}+F_{7,3}$) (-)($F_{1,3}+F_{2(i),3}+F_{2(ii),3}+F_{3,3}+F_{4,3}+F_{6,3}+F_{7,3}+F_{8,3}+F_{11,3}$) (-)** ($H_{23,6}$) **(-)** ($I_{7,6}$)			

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

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

Signature of the Superintending Officer

( )
Name of the Superintending Officer

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

Signature of Scrutinizing officer

( )
Name of Scrutinizing officer

CONFIDENTIAL

ANNUAL SURVEY OF INDUSTRIES 2024-25
PART II MANDAYS WORKED, ABSENTEEISM & LABOUR TURNOVER

Block 1 - Identification and other Particulars

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

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

Sl. no.	Month	Scheduled Working days for Workers	No. of Mandays Worked	No. of Mandays lost due to absence	No. of Workers in employment on		Accessions during the Month	Separations during the month due to	
					First day of month	Last day of month		Death or retirement	Other causes
0	1	2	3	4	5	6	7	8	9
1	Apr, 2024								
2	May, 2024								
3	Jun, 2024								
4	Jul, 2024								
5	Aug, 2024								
6	Sep, 2024								
7	Oct, 2024								
8	Nov, 2024								
9	Dec, 2024								
10	Jan, 2025								
11	Feb, 2025								
12	Mar, 2025								

Ready Reference of some items of ASI Schedule with respect to Balance Sheet and P&L Account			
Item Name	**Reference Account**	**Bloc**	**Item**
Block C			
1. Land (excluding land improvement)			
Land	Fixed Asset (Asset Side)	C	1
Land (excluding land improvement)	Fixed Asset (Asset Side)	C	1
Land in other State/UT with NO ECONOMIC ACTIVITY	Fixed Asset (Asset Side)	C	1
Plot	Fixed Asset (Asset Side)	C	1
Leasehold Land (depreciation charged)	Fixed Asset (Asset Side)	C	1
2. Land improvement			
Development of land	Fixed Asset (Asset Side)	C	2
Drainage / Sewerage (if external to factory building)	Fixed Asset (Asset Side)	C	2
Fencing / Compound Wall (if external to factory building)	Fixed Asset (Asset Side)	C	2
Land improvement	Fixed Asset (Asset Side)	C	2
Road & Culverts	Fixed Asset (Asset Side)	C	2
Sewarage System / Water system (if external to factory building)	Fixed Asset (Asset Side)	C	2
3. Building & other structures			
Administrative building	Fixed Asset (Asset Side)	C	3
Borewell / Tubewell (if integral part of factory building)	Fixed Asset (Asset Side)	C	3
Building	Fixed Asset (Asset Side)	C	3
Building (Others)	Fixed Asset (Asset Side)	C	3
Building & other structures	Fixed Asset (Asset Side)	C	3
Building in Other State/UT with NO ECONOMIC ACTIVITY	Fixed Asset (Asset Side)	C	3
Club House	Fixed Asset (Asset Side)	C	3
Drainage & Sanitary (if integral part of factory building)	Fixed Asset (Asset Side)	C	3
Factory Building	Fixed Asset (Asset Side)	C	3
Fencing / Compound Wall (if integral part of factory building)	Fixed Asset (Asset Side)	C	3
Fire Precaution System	Fixed Asset (Asset Side)	C	3
Generator Room	Fixed Asset (Asset Side)	C	3
Godown	Fixed Asset (Asset Side)	C	3
Hospital Building	Fixed Asset (Asset Side)	C	3
Lifts Attached With Building	Fixed Asset (Asset Side)	C	3
Machinery Room	Fixed Asset (Asset Side)	C	3
Non-Factory building	Fixed Asset (Asset Side)	C	3
Office Building	Fixed Asset (Asset Side)	C	3
Office Premises	Fixed Asset (Asset Side)	C	3
Ownership Flats for Staff	Fixed Asset (Asset Side)	C	3
Partition (Not wooden)	Fixed Asset (Asset Side)	C	3
Pump house	Fixed Asset (Asset Side)	C	3
R&D Building	Fixed Asset (Asset Side)	C	3
Residential Building / Quarters	Fixed Asset (Asset Side)	C	3
School Building	Fixed Asset (Asset Side)	C	3
Sewarage System / Water system (if integral part of factory building)	Fixed Asset (Asset Side)	C	3
Shed / Boiler Shed	Fixed Asset (Asset Side)	C	3
Shops	Fixed Asset (Asset Side)	C	3

Ready Reference of some items of ASI Schedule with respect to Balance Sheet and P&L Account			
Item Name	**Reference Account**	**Bloc**	**Item**
Showroom	Fixed Asset (Asset Side)	C	3
Stair Case	Fixed Asset (Asset Side)	C	3
Store Room	Fixed Asset (Asset Side)	C	3
Temporary Partition (not Wooden)	Fixed Asset (Asset Side)	C	3
Workshop room	Fixed Asset (Asset Side)	C	3
4. Plant & Machinery			
Air condition Essential for Production	Fixed Asset (Asset Side)	C	4
Boilers	Fixed Asset (Asset Side)	C	4
Construction Machinery	Fixed Asset (Asset Side)	C	4
Cranes for Production	Fixed Asset (Asset Side)	C	4
DG Set	Fixed Asset (Asset Side)	C	4
Dies & Moulds	Fixed Asset (Asset Side)	C	4
Dies & Moulds (in Plastic & similar industry)	Fixed Asset (Asset Side)	C	4
Dies & Tools	Fixed Asset (Asset Side)	C	4
Electrical Installation (Fitted to Plant & Machinery)	Fixed Asset (Asset Side)	C	4
Excavator for P & M	Fixed Asset (Asset Side)	C	4
Fork-Lift Equipment	Fixed Asset (Asset Side)	C	4
Furnace	Fixed Asset (Asset Side)	C	4
Generator for P & M	Fixed Asset (Asset Side)	C	4
Kiln in Brick Factory	Fixed Asset (Asset Side)	C	4
Machinery	Fixed Asset (Asset Side)	C	4
Molasses Tank (Sugar Industry)	Fixed Asset (Asset Side)	C	4
Moulds (if fixed to the machinery)	Fixed Asset (Asset Side)	C	4
Others (P & M)	Fixed Asset (Asset Side)	C	4
Oven Bhatti in Bakery	Fixed Asset (Asset Side)	C	4
Plant & Machinery	Fixed Asset (Asset Side)	C	4
Production Computer Attached With Machine	Fixed Asset (Asset Side)	C	4
Research & Development Machinery	Fixed Asset (Asset Side)	C	4
Room	Fixed Asset (Asset Side)	C	4
Sewing Machine	Fixed Asset (Asset Side)	C	4
Solar Panel (for P & M)	Fixed Asset (Asset Side)	C	4
Solar Plant (for P & M)	Fixed Asset (Asset Side)	C	4
Solar Power Plant(for P & M)	Fixed Asset (Asset Side)	C	4
Solar System (for P & M)	Fixed Asset (Asset Side)	C	4
Transformers (for P & M)	Fixed Asset (Asset Side)	C	4
Washing Machines / Driers in Laundry	Fixed Asset (Asset Side)	C	4
Water Pump with Motor (if used in production)	Fixed Asset (Asset Side)	C	4
X-Ray Machine for Testing Product	Fixed Asset (Asset Side)	C	4
5. Transport Equipment			
Animal Driven Cart (along with Draught Animals)	Fixed Asset (Asset Side)	C	5
Auto-Rickshaw	Fixed Asset (Asset Side)	C	5
Bike	Fixed Asset (Asset Side)	C	5
Car/Motor Car	Fixed Asset (Asset Side)	C	5
Crane (when not included in P & M)	Fixed Asset (Asset Side)	C	5
Cycle	Fixed Asset (Asset Side)	C	5
Electric Vehicle(EV)	Fixed Asset (Asset Side)	C	5
Hand Cart	Fixed Asset (Asset Side)	C	5
Jeep	Fixed Asset (Asset Side)	C	5

Ready Reference of some items of ASI Schedule with respect to Balance Sheet and P&L Account			
Item Name	**Reference Account**	**Bloc**	**Item**
Locomotives	Fixed Asset (Asset Side)	C	5
Moped	Fixed Asset (Asset Side)	C	5
Motor Cycle	Fixed Asset (Asset Side)	C	5
Others (Transport)	Fixed Asset (Asset Side)	C	5
Rickshaw	Fixed Asset (Asset Side)	C	5
Rope-way	Fixed Asset (Asset Side)	C	5
Scooter	Fixed Asset (Asset Side)	C	5
Tempo	Fixed Asset (Asset Side)	C	5
Trailers & Trolleys	Fixed Asset (Asset Side)	C	5
Transport Equipment	Fixed Asset (Asset Side)	C	5
Truck / Lorry	Fixed Asset (Asset Side)	C	5
Van	Fixed Asset (Asset Side)	C	5
Vehicles	Fixed Asset (Asset Side)	C	5
6. Pollution Control Eqipment/Environment Improvement Equipment			
Afterburners	Fixed Asset (Asset Side)	C	6
Biofilters	Fixed Asset (Asset Side)	C	6
Carbon absorbers	Fixed Asset (Asset Side)	C	6
Catalysts	Fixed Asset (Asset Side)	C	6
Catalytic reactors	Fixed Asset (Asset Side)	C	6
Cyclones as pollution control equipment	Fixed Asset (Asset Side)	C	6
Effluent Treatment Plant	Fixed Asset (Asset Side)	C	6
Electrostatic precipitators(ESPs)	Fixed Asset (Asset Side)	C	6
Environment Improvement Equipment	Fixed Asset (Asset Side)	C	6
Fabric filters or bag houses	Fixed Asset (Asset Side)	C	6
Incinerators	Fixed Asset (Asset Side)	C	6
Other Pollution Equipment	Fixed Asset (Asset Side)	C	6
Packed towers	Fixed Asset (Asset Side)	C	6
Pollution Control Equipment	Fixed Asset (Asset Side)	C	6
Spray chambers	Fixed Asset (Asset Side)	C	6
Thermal oxidizers	Fixed Asset (Asset Side)	C	6
Venturi Scrubbers	Fixed Asset (Asset Side)	C	6
7. Information, computer & Telecommunication equipment			
Cellular Phone/Mobile Phone	Fixed Asset (Asset Side)	C	7
Computer	Fixed Asset (Asset Side)	C	7
CVT	Fixed Asset (Asset Side)	C	7
EPABX	Fixed Asset (Asset Side)	C	7
Fax Machine	Fixed Asset (Asset Side)	C	7
Image projector	Fixed Asset (Asset Side)	C	7
Intercom	Fixed Asset (Asset Side)	C	7
Laptop	Fixed Asset (Asset Side)	C	7
Other Computer Accessories	Fixed Asset (Asset Side)	C	7
Other Computers	Fixed Asset (Asset Side)	C	7
PABX / EPABX / Intercom	Fixed Asset (Asset Side)	C	7
Pager	Fixed Asset (Asset Side)	C	7
Printer	Fixed Asset (Asset Side)	C	7
Telecommunication equipment	Fixed Asset (Asset Side)	C	7
Telephone	Fixed Asset (Asset Side)	C	7
Telex Machine	Fixed Asset (Asset Side)	C	7

Ready Reference of some items of ASI Schedule with respect to Balance Sheet and P&L Account			
Item Name	**Reference Account**	**Bloc**	**Item**
UPS	Fixed Asset (Asset Side)	C	7
8. Software & database			
Computer Software	Fixed Asset (Asset Side)	C	8
Software	Fixed Asset (Asset Side)	C	8
Database	Fixed Asset (Asset Side)	C	8
9. R&D and other intellectual property products			
Research and development	Fixed Asset (Asset Side)	C	9
Mineral exploration and evaluation	Fixed Asset (Asset Side)	C	9
Other intellectual property products	Fixed Asset (Asset Side)	C	9
10. Others			
Access Control System	Fixed Asset (Asset Side)	C	10
Air Conditioner	Fixed Asset (Asset Side)	C	10
Air Cooler	Fixed Asset (Asset Side)	C	10
Air Purifiers	Fixed Asset (Asset Side)	C	10
Animal used for Transport	Fixed Asset (Asset Side)	C	10
Aqua Guard	Fixed Asset (Asset Side)	C	10
Attendance Time recorder	Fixed Asset (Asset Side)	C	10
Barcode Labelling Machine	Fixed Asset (Asset Side)	C	10
Battery	Fixed Asset (Asset Side)	C	10
Books & Periodicals	Fixed Asset (Asset Side)	C	10
Borewell / Tubewell (if external to factory building)	Fixed Asset (Asset Side)	C	10
Bucket	Fixed Asset (Asset Side)	C	10
Calculator	Fixed Asset (Asset Side)	C	10
Camera	Fixed Asset (Asset Side)	C	10
Canteen Equipment	Fixed Asset (Asset Side)	C	10
Capicitor Panel	Fixed Asset (Asset Side)	C	10
Clock	Fixed Asset (Asset Side)	C	10
Close Circuit TV (CCTV)	Fixed Asset (Asset Side)	C	10
Colour Cabinet Machine	Fixed Asset (Asset Side)	C	10
Communication Lines / Telephone Lines	Fixed Asset (Asset Side)	C	10
Coolers	Fixed Asset (Asset Side)	C	10
Cycle Stand	Fixed Asset (Asset Side)	C	10
Design & Drawing	Fixed Asset (Asset Side)	C	10
Drill Machine	Fixed Asset (Asset Side)	C	10
Electric Fans	Fixed Asset (Asset Side)	C	10
Electrical Equipment	Fixed Asset (Asset Side)	C	10
Electrical Fittings	Fixed Asset (Asset Side)	C	10
Electrical Installation / Fittings / Meters	Fixed Asset (Asset Side)	C	10
Electronic Typewriter	Fixed Asset (Asset Side)	C	10
Engines	Fixed Asset (Asset Side)	C	10
Excavator (other than P & M)	Fixed Asset (Asset Side)	C	10
Exhaust Fan	Fixed Asset (Asset Side)	C	10
Fabric Tesing Machine	Fixed Asset (Asset Side)	C	10
Fans	Fixed Asset (Asset Side)	C	10
Fire Extinguisher / Fire Brigade	Fixed Asset (Asset Side)	C	10
Fire Fighting Equipment	Fixed Asset (Asset Side)	C	10
Franking Machine	Fixed Asset (Asset Side)	C	10
Fridge	Fixed Asset (Asset Side)	C	10

Ready Reference of some items of ASI Schedule with respect to Balance Sheet and P&L Account			
Item Name	**Reference Account**	**Bloc**	**Item**
Furniture & Fixture	Fixed Asset (Asset Side)	C	10
Generator for Office	Fixed Asset (Asset Side)	C	10
Guard Tour System	Fixed Asset (Asset Side)	C	10
Heater	Fixed Asset (Asset Side)	C	10
Hospital Equipment	Fixed Asset (Asset Side)	C	10
Invertor	Fixed Asset (Asset Side)	C	10
Iron Machine	Fixed Asset (Asset Side)	C	10
Laboratory Equipment / Apparatus	Fixed Asset (Asset Side)	C	10
Land development equipment	Fixed Asset (Asset Side)	C	10
Library	Fixed Asset (Asset Side)	C	10
Lift used for Lifting Raw Material & Goods	Fixed Asset (Asset Side)	C	10
Livestock for Manufacturing (Animal resources yielding repeat products)	Fixed Asset (Asset Side)	C	10
Metal Detector	Fixed Asset (Asset Side)	C	10
Motion Picture	Fixed Asset (Asset Side)	C	10
Office Equipment/Machinery	Fixed Asset (Asset Side)	C	10
Others (Fixed Assets)	Fixed Asset (Asset Side)	C	10
Partition (Wooden)	Fixed Asset (Asset Side)	C	10
Pattern Marker Machine	Fixed Asset (Asset Side)	C	10
Photocopier/Photostat/Xerox Machine	Fixed Asset (Asset Side)	C	10
Pipelines	Fixed Asset (Asset Side)	C	10
Plastic Strapping Machine	Fixed Asset (Asset Side)	C	10
Plastics Crates	Fixed Asset (Asset Side)	C	10
Platform	Fixed Asset (Asset Side)	C	10
Pumps	Fixed Asset (Asset Side)	C	10
Punching Machine	Fixed Asset (Asset Side)	C	10
Pusing Press	Fixed Asset (Asset Side)	C	10
Quality control Equipments	Fixed Asset (Asset Side)	C	10
Racks	Fixed Asset (Asset Side)	C	10
Radio Link	Fixed Asset (Asset Side)	C	10
Rail Tracks / Railway Siding	Fixed Asset (Asset Side)	C	10
Refrigerator/Fridge	Fixed Asset (Asset Side)	C	10
RO System	Fixed Asset (Asset Side)	C	10
Room cooler	Fixed Asset (Asset Side)	C	10
Room Heater	Fixed Asset (Asset Side)	C	10
Safe	Fixed Asset (Asset Side)	C	10
Sanitary fittings	Fixed Asset (Asset Side)	C	10
Scale	Fixed Asset (Asset Side)	C	10
Security Alarm	Fixed Asset (Asset Side)	C	10
Security Equipments	Fixed Asset (Asset Side)	C	10
Side Bridge	Fixed Asset (Asset Side)	C	10
Solar Panel (not for P & M)	Fixed Asset (Asset Side)	C	10
Solar Plant (not for P & M)	Fixed Asset (Asset Side)	C	10
Solar Power Plant(not for P & M)	Fixed Asset (Asset Side)	C	10
Solar System (not for P & M)	Fixed Asset (Asset Side)	C	10
Stablizer	Fixed Asset (Asset Side)	C	10
Steel Almirah	Fixed Asset (Asset Side)	C	10
Storage Racks	Fixed Asset (Asset Side)	C	10

Ready Reference of some items of ASI Schedule with respect to Balance Sheet and P&L Account			
Item Name	**Reference Account**	**Bloc**	**Item**
Storage tank	Fixed Asset (Asset Side)	C	10
Tank	Fixed Asset (Asset Side)	C	10
Television	Fixed Asset (Asset Side)	C	10
Temporary Partition (Wooden)	Fixed Asset (Asset Side)	C	10
Testing Equipment	Fixed Asset (Asset Side)	C	10
Time Clock	Fixed Asset (Asset Side)	C	10
Timer	Fixed Asset (Asset Side)	C	10
Tools & Dies	Fixed Asset (Asset Side)	C	10
Tools & Tackles	Fixed Asset (Asset Side)	C	10
Transformers (not for P & M)	Fixed Asset (Asset Side)	C	10
Tree, crop and plant resources yielding repeat products	Fixed Asset (Asset Side)	C	10
Tubewell	Fixed Asset (Asset Side)	C	10
TV Camera	Fixed Asset (Asset Side)	C	10
Typewriter	Fixed Asset (Asset Side)	C	10
Vaccum Cleaner	Fixed Asset (Asset Side)	C	10
Washing Machines (Other Than Laundry)	Fixed Asset (Asset Side)	C	10
Water & Electricity Equipment	Fixed Asset (Asset Side)	C	10
Water Cooler	Fixed Asset (Asset Side)	C	10
Water Dispenser	Fixed Asset (Asset Side)	C	10
Water Equipment	Fixed Asset (Asset Side)	C	10
Water Filter	Fixed Asset (Asset Side)	C	10
Water Pump with Motor	Fixed Asset (Asset Side)	C	10
Water Purifier	Fixed Asset (Asset Side)	C	10
Water Softner	Fixed Asset (Asset Side)	C	10
Water Tank	Fixed Asset (Asset Side)	C	10
Weigh Bridge	Fixed Asset (Asset Side)	C	10
Weigh Scales	Fixed Asset (Asset Side)	C	10
Weighing Machines	Fixed Asset (Asset Side)	C	10
Weight & Measurement	Fixed Asset (Asset Side)	C	10
Wooden Partition	Fixed Asset (Asset Side)	C	10
12. Capital Work In Progress			
Capital Work in Progress	Fixed Asset (Asset Side)	C	12
14. Non-produced intangible assets			
Copyrights	Fixed Asset (Asset Side)	C	14
Goodwill	Fixed Asset (Asset Side)	C	14
Licenses	Fixed Asset (Asset Side)	C	14
Patents	Fixed Asset (Asset Side)	C	14
Trade Mark	Fixed Asset (Asset Side)	C	14
Outside the purview of ASI			
Building (in Other State/UT with economic activity)	Fixed Asset (Asset Side)		
Capital Account	Fixed Asset (Asset Side)		
Land in other State/UT with economic activity	Fixed Asset (Asset Side)		
Block D			
1. Raw Materials and Components and Packing Material			
Accessories used as raw material	Manufacturing & Trading Accou	D	1
Chemicals	Manufacturing & Trading Accou	D	1

Ready Reference of some items of ASI Schedule with respect to Balance Sheet and P&L Account			
Item Name	**Reference Account**	**Bloc**	**Item**
Components used as Raw Material	Manufacturing & Trading Accou	D	1
Construction Material	Manufacturing & Trading Accou	D	1
Goods for Trading (Resale)	Manufacturing & Trading Accou	D	1
Material in Transit (Raw Material & Payment made)	Manufacturing & Trading Accou	D	1
Materials supplied by the factory to others for processing	Manufacturing & Trading Accou	D	1
Packing Material	Manufacturing & Trading Accou	D	1
Raw Material & Components	Manufacturing & Trading Accou	D	1
Raw Meterial in Transit (Payment Made)	Manufacturing & Trading Accou	D	1
Trading Material	Manufacturing & Trading Accou	D	1
2. Fuels & Lubricants			
Diesel	Manufacturing & Trading Accou	D	2
Fuels & Lubricants	Manufacturing & Trading Accou	D	2
Lubricants	Manufacturing & Trading Accou	D	2
Others (Fuel)	Manufacturing & Trading Accou	D	2
3. Spares, Stores & Others			
Canteen Grain Stock	Manufacturing & Trading Accou	D	3
Consumable Stores	Manufacturing & Trading Accou	D	3
Dead stock	Manufacturing & Trading Accou	D	3
Electrical Stores	Manufacturing & Trading Accou	D	3
Loose Tools	Manufacturing & Trading Accou	D	3
Material for Repairs	Manufacturing & Trading Accou	D	3
Scrap Other Than Production	Manufacturing & Trading Accou	D	3
Spares	Manufacturing & Trading Accou	D	3
Spares, stores & Others	Manufacturing & Trading Accou	D	3
Stationery	Manufacturing & Trading Accou	D	3
Stock of Building Material	Manufacturing & Trading Accou	D	3
Store	Manufacturing & Trading Accou	D	3
Store & Consummables	Manufacturing & Trading Accou	D	3
Tools & Dies	Manufacturing & Trading Accou	D	3
Vehicle Spares	Manufacturing & Trading Accou	D	3
5. Semi-Finished Goods			
Goods in Process	Manufacturing & Trading Accou	D	5
Semi Finished Goods	Manufacturing & Trading Accou	D	5
Work in Progress	Manufacturing & Trading Accou	D	5
6. Finished Goods			
Finished Goods	Manufacturing & Trading Accou	D	6
Goods in Transit (Finished Goods & payment not received)	Manufacturing & Trading Accou	D	6
Material in Transit (if finished goods and payment not received)	Manufacturing & Trading Accou	D	6
Scraps / By-Product	Manufacturing & Trading Accou	D	6
8. Cash in Hand & in Bank			
Bank Balance	Current Asset (Asset side)	D	8
Cash at Bank	Current Asset (Asset side)	D	8
Cash Imprest/Imprest Money	Current Asset (Asset side)	D	8
Cash in Current Account	Current Asset (Asset side)	D	8
Cash in Hand	Current Asset (Asset side)	D	8
Cheque Issued But Not Presented	Current Asset (Asset side)	D	8

Ready Reference of some items of ASI Schedule with respect to Balance Sheet and P&L Account			
Item Name	**Reference Account**	**Bloc**	**Item**
Draft in Hand / Travellers Cheque	Current Asset (Asset side)	D	8
FDR with Bank any tenure	Current Asset (Asset side)	D	8
Fixed Deposit of any tenure	Current Asset (Asset side)	D	8
Foreign Currency Account	Current Asset (Asset side)	D	8
Foreign Currency in Hand	Current Asset (Asset side)	D	8
Franking Machine Balance	Current Asset (Asset side)	D	8
MO Forms	Current Asset (Asset side)	D	8
Others (Cash in Hand & Bank)	Current Asset (Asset side)	D	8
Petty Cash	Current Asset (Asset side)	D	8
Postage Imprest	Current Asset (Asset side)	D	8
Postage Stamp	Current Asset (Asset side)	D	8
Revenue Stamps (Asset side)	Current Asset (Asset side)	D	8
Staff Imprest	Current Asset (Asset side)	D	8
9. Sundry Debtors			
Advance to Customer	Current Asset (Asset side)	D	9
Advance to Parties	Current Asset (Asset side)	D	9
Advances to Supplier	Current Asset (Asset side)	D	9
Debit Balances of Sundry Creditor	Current Asset (Asset side)	D	9
Other Debotrs	Current Asset (Asset side)	D	9
Sundry Creditors Debit Balances/Debit Balances of Sundry Creditor	Current Asset (Asset side)	D	9
Sundry Debtors	Current Asset (Asset side)	D	9
Trade Receivables	Current Asset (Asset side)	D	9
10. Other Current Assets			
Advance FBT (Fringe Benefit Tax)	Current Asset (Asset side)	D	10
Advance for Job Work	Current Asset (Asset side)	D	10
Advance Income Tax	Current Asset (Asset side)	D	10
Advance Recoverable	Current Asset (Asset side)	D	10
Advance Recovered in Cash & kind	Current Asset (Asset side)	D	10
Advance Tax	Current Asset (Asset side)	D	10
Advance to Others	Current Asset (Asset side)	D	10
Advance to Staff / Workers	Current Asset (Asset side)	D	10
Advances to Sister Concern	Current Asset (Asset side)	D	10
Any Other Receivables	Current Asset (Asset side)	D	10
Balance in Excise Deptt / Custom Deptt.	Current Asset (Asset side)	D	10
Bills Receivable	Current Asset (Asset side)	D	10
Call & Short Term Deposit	Current Asset (Asset side)	D	10
Cash in Transit	Current Asset (Asset side)	D	10
Cheque deposited but not cleared	Current Asset (Asset side)	D	10
Cheques in Hand	Current Asset (Asset side)	D	10
Contract assets	Current Asset (Asset side)	D	10
Drawback Receivable	Current Asset (Asset side)	D	10
Duty Draw Back Receivable	Current Asset (Asset side)	D	10
Eanest Money (Less than 1 Year)	Current Asset (Asset side)	D	10
Earnest Money deposited for Raw Material (Asset side)	Current Asset (Asset side)	D	10
Ed. Cess Recoverable	Current Asset (Asset side)	D	10
Education Cess Recoverable	Current Asset (Asset side)	D	10
Excise Duty Balance with Excise Deptt	Current Asset (Asset side)	D	10

Ready Reference of some items of ASI Schedule with respect to Balance Sheet and P&L Account			
Item Name	**Reference Account**	**Bloc**	**Item**
Excise Duty Recoverable	Current Asset (Asset side)	D	10
Expenses Receivable	Current Asset (Asset side)	D	10
Export Incentive Receivable	Current Asset (Asset side)	D	10
FBT advance	Current Asset (Asset side)	D	10
FBT Refund	Current Asset (Asset side)	D	10
FBT Refund Due/ Recoverable	Current Asset (Asset side)	D	10
Finished Goods in Transit (Payment not Recived)	Current Asset (Asset side)	D	10
Goods in Transit (Finished Goods and payment received)	Current Asset (Asset side)	D	10
Interest Receivable	Current Asset (Asset side)	D	10
Loan and Advances (less than 1 year)	Current Asset (Asset side)	D	10
Loan to staff	Current Asset (Asset side)	D	10
Loan to staff/workers	Current Asset (Asset side)	D	10
Margin Money (Less than 1 year)	Current Asset (Asset side)	D	10
Material in Transit (if Finished goods and payment received)	Current Asset (Asset side)	D	10
Other Advance	Current Asset (Asset side)	D	10
Other Current Assets	Current Asset (Asset side)	D	10
Other Debt	Current Asset (Asset side)	D	10
Other Loan & Advances	Current Asset (Asset side)	D	10
Others (Receivable)	Current Asset (Asset side)	D	10
Prepaid Expenses	Current Asset (Asset side)	D	10
Prepaid Fee & Subsription	Current Asset (Asset side)	D	10
Prepaid Insurance	Current Asset (Asset side)	D	10
Rent Receivable	Current Asset (Asset side)	D	10
Sales Tax Receivable in Connection with Goods Sold	Current Asset (Asset side)	D	10
Sales Tax Recoverable	Current Asset (Asset side)	D	10
Security Deposits (Less than 1 Year) (Asset side)	Current Asset (Asset side)	D	10
Service Tax Recoverable	Current Asset (Asset side)	D	10
Short Term Tender Money	Current Asset (Asset side)	D	10
Short-term capital transctions (except share capital) - Asset side	Current Asset (Asset side)	D	10
Short Term Loans given to Others	Current Asset (Asset side)	D	10
Staff Advance	Current Asset (Asset side)	D	10
Staff loan	Current Asset (Asset side)	D	10
TDS Receivable / Advance Tax	Current Asset (Asset side)	D	10
Unclaimed Dividends	Current Asset (Asset side)	D	10
VAT Receivable (for Current Year)	Current Asset (Asset side)	D	10
Worker Advance	Current Asset (Asset side)	D	10
Worker Loan	Current Asset (Asset side)	D	10
12. Sundry Creditors			
Advance from Customer	Current Liability	D	12
Advance from party	Current Liability	D	12
Advance Payments Received for Supplies	Current Liability	D	12
Advance Received from Suppliers	Current Liability	D	12
Customers at Credit	Current Liability	D	12
Sundry Creditors	Current Liability	D	12
Sundry Creditors for Supplies	Current Liability	D	12

Ready Reference of some items of ASI Schedule with respect to Balance Sheet and P&L Account			
Item Name	**Reference Account**	**Bloc**	**Item**
Trade Payables	Current Liability	D	12
13. Over Draft, Cash Credit, Other Short Term Loans from Banks & Other Financial Institutions			
Bank Overdraft	Current Liability	D	13
Bill Purchase	Current Liability	D	13
Book Debts	Current Liability	D	13
Bridge Loan	Current Liability	D	13
Cash Credit	Current Liability	D	13
Demand Loan	Current Liability	D	13
Directors Loan (short term)	Current Liability	D	13
Loan against Hypothecation of Book Debt	Current Liability	D	13
Loan against Hypothecation of Letter of Credit	Current Liability	D	13
Loans against hypothecation of bills discounting	Current Liability	D	13
Other (Overdraft, Cash Credit etc)	Current Liability	D	13
Over Draft	Current Liability	D	13
Packing Credit	Current Liability	D	13
Short Term Loans from Bank	Current Liability	D	13
Short Term Loans from Other Financial Institutions	Current Liability	D	13
Short Term Loans on hypothecation of working capital	Current Liability	D	13
Working Capital Loan	Current Liability	D	13
14. Other Current Liabilities			
Advance against FDR	Current Liability	D	14
Advance from others	Current Liability	D	14
Audit Fee Payable	Current Liability	D	14
Bill Discounted	Current Liability	D	14
Bills Payable (Including Bill Discounting)	Current Liability	D	14
Bonus Payable	Current Liability	D	14
Cheque issued but not cleared	Current Liability	D	14
Credit Balances of Subsidiary Companies	Current Liability	D	14
Credit Card (Liabilities)	Current Liability	D	14
Creditors for Expenses / Finances	Current Liability	D	14
Current Liabilities	Current Liability	D	14
Current maturities of Long term Loans	Current Liability	D	14
Directors Remuneration Payable	Current Liability	D	14
Earnest Money deposit (Liability side)	Current Liability	D	14
Education Cess Due	Current Liability	D	14
Electricity & Water Charges Payable	Current Liability	D	14
Electricity Payable	Current Liability	D	14
Employee Expenses Payable	Current Liability	D	14
ESI Payable	Current Liability	D	14
Ex-Gratia Payable	Current Liability	D	14
Expenses Payable	Current Liability	D	14
Fringe Benefit Tax (FBT) Payable	Current Liability	D	14
Gratuity Payable	Current Liability	D	14
Income tax Collected & used as Working Capital	Current Liability	D	14
Interest Accrued & Due	Current Liability	D	14
Interest Payable	Current Liability	D	14
Liability for Expenses	Current Liability	D	14
Other Creditors	Current Liability	D	14

Ready Reference of some items of ASI Schedule with respect to Balance Sheet and P&L Account			
Item Name	**Reference Account**	**Bloc**	**Item**
Other Current Liabilities	Current Liability	D	14
Other Liabilities	Current Liability	D	14
Other Provision(Short Term)	Current Liability	D	14
Others Payable	Current Liability	D	14
Outstanding Expenses	Current Liability	D	14
Outstanding Liabilities	Current Liability	D	14
PF Payable	Current Liability	D	14
Property Tax Payable	Current Liability	D	14
Provision (Others)(Short Term)	Current Liability	D	14
Provision for Contingencies(Short Term)	Current Liability	D	14
Provision for FBT (Fringe Benefit Tax)(Short Term)	Current Liability	D	14
Provision for Gratuity and others(Short Term)	Current Liability	D	14
Provision for Income Tax(Short Term)	Current Liability	D	14
Provision for Proposed Dividend(Short Term)	Current Liability	D	14
Provision for Taxation(Short Term)	Current Liability	D	14
Salary Payable	Current Liability	D	14
Sales Tax (if used as Working Capital)	Current Liability	D	14
Sales Tax Payable	Current Liability	D	14
Security Deposits (Less than 1 Year) (Liability side)	Current Liability	D	14
Short-term capital transtions (except share capital) - Liability Side	Current Liability	D	14
Sundry Creditors for Other Liabilities / Finances	Current Liability	D	14
Taxes Payable	Current Liability	D	14
TDS Payable	Current Liability	D	14
Telephone Expenses / Bills Payable	Current Liability	D	14
Tender Deposits (Liability side)	Current Liability	D	14
Unpaid Property Tax	Current Liability	D	14
Unpaid Wages	Current Liability	D	14
VAT Payable	Current Liability	D	14
Wages Payable	Current Liability	D	14
Water Charges Payable	Current Liability	D	14
17. Outstanding Loans			
Car Loan	Liability Side	D	17
Convertible Debenture	Liability Side	D	17
Directors Loan (Long term)	Liability Side	D	17
Foreign Currency Long Term Loan	Liability Side	D	17
Loan against FDR	Liability Side	D	17
Loan against Fixed Assets	Liability Side	D	17
Loan from FIs (excluding interest)	Liability Side	D	17
Loan from Shareholders	Liability Side	D	17
Loan of FD	Liability Side	D	17
Loan on Debenture	Liability Side	D	17
Loans / advances from Directors (long term)	Liability Side	D	17
Loans / advances from head office	Liability Side	D	17
Loans / advances from subsidiaries (excluding interest)	Liability Side	D	17
Loans from partners / proprietors	Liability Side	D	17
Long Term Loan	Liability Side	D	17
Non-convertible Debentures	Liability Side	D	17

Ready Reference of some items of ASI Schedule with respect to Balance Sheet and P&L Account			
Item Name	**Reference Account**	**Bloc**	**Item**
Outstanding loans(excluding interest but including deposits)	Liability Side	D	17
Partners Loan	Liability Side	D	17
Redeemable Debentures (excluding interest)	Liability Side	D	17
Secured Loan (Long term)	Liability Side	D	17
Term Loan from Banks (excluding interest)	Liability Side	D	17
Term Loan from Financial Institutions	Liability Side	D	17
Unsecured Loan	Liability Side	D	17
Unsecured Loan (Long Term)	Liability Side	D	17
Vehical Loan	Liability Side	D	17
Outside the purview of ASI			
Accrued Interest			
Additional Demand of Income Tax			
Advance given for purchase of fixed assets			
Advance received for sale of fixed assets			
Authorized Capital			
Bad Debt			
Bank Guarentee			
Brokerage or Commission on Subscription			
Called Up Capital			
Capital Account			
Chit Fund			
Credit Balance of P/L Account			
Debit Balance of P&L Accounts			
Deferred Liability / Tax			
Deferred Revenue Expenditure			
Deferred Tax Assets			
Deposit/Securities from dealer for more than one year in liabilities			
Deposits with Govt. Deptt.			
Development expendiutre			
Development Rebate Reserve			
Drawing by Partners			
Eanest Money (More than 1 Year)			
General Reserve			
In Call Account			
Income Tax Due / Recoverable			
Interest Accrued but not due on Loans			
Intra Unit Account			
Investment Allowance Reserve			
Investment in partnership firm			
Investment in Shares			
Issued & Subscribed Capital			
Letter of Credit / Margin Account			
Letter of Credit for goods yet to be Received			
Long Term Securities			
Long term Provisions			
Long Term Liabilities			

Ready Reference of some items of ASI Schedule with respect to Balance Sheet and P&L Account			
Item Name	**Reference Account**	**Bloc**	**Item**
Long Term Advances			
Long Term Loans given to Others			
Margin Money (More than 1 year)			
Material in Transit (Raw Material & Payment not made)			
Materials supplied by others to the factory for processing			
Miscellaneous Expendirture Written-Off			
Net Loss			
Other Provision (Long Term)			
Paid up Capital			
Partners Capital			
Perishable Goods			
Post Office Securities			
Preliminary Expenses			
Preliminary Expenses Written Back			
Proprietors Capital Account			
Provision for Taxation (Long Term)			
Provision for Proposed Dividend (Long Term)			
Provision for Income Tax (Long Term)			
Provision for Gratuity and Others (Long Term)			
Provision for FBT (Fringe Benefit Tax) (Long term)			
Provision for Contingencies (Long Term)			
Provision FBT (Long Term)			
Raw Material in Transit (Payment not made)			
Reserve & Surplus			
Royalty			
Security Deposits (More than 1 Year)			
Share Capital			
Share Premium Account			
Sinking Fund			
Stock Reserve			
Underwriting of Shares			
VAT receivable (Past years)			
Block E			
10. Wages & Salary (Column 8)			
Cash Award	P & L Account	E	10
CC Allowance	P & L Account	E	10
Children Education Allowance	P & L Account	E	10
Compensatory allowance except Children Education Allowance	P & L Account	E	10
Conveyance Allowance	P & L Account	E	10
Dearness Allowance	P & L Account	E	10
Directors Remuneration	P & L Account	E	10
Fringe Benefit Tax (FBT) paid by employer	P & L Account	E	10
Full & Final settlement	P & L Account	E	10
Good Attendance Bonus Incentives	P & L Account	E	10
GWE Allowance	P & L Account	E	10
House Rent Allowance	P & L Account	E	10

Ready Reference of some items of ASI Schedule with respect to Balance Sheet and P&L Account			
Item Name	**Reference Account**	**Bloc**	**Item**
HRA Paid	P & L Account	E	10
Incentives to Employees	P & L Account	E	10
Income Tax Paid for Employees	P & L Account	E	10
Layoff Benefits	P & L Account	E	10
Leave Encashment	P & L Account	E	10
Leave Salary	P & L Account	E	10
Leave Travelling Allowance/LTA	P & L Account	E	10
Leave With Wages	P & L Account	E	10
Manufacturing Wages Paid	P & L Account	E	10
Medical Allowances	P & L Account	E	10
Notice Pay	P & L Account	E	10
Other Allowances	P & L Account	E	10
Others (Salary & Wages)	P & L Account	E	10
Over time/Extra wages	P & L Account	E	10
Paid Holidays	P & L Account	E	10
Partners Salary/Remuneration	P & L Account	E	10
Production Incentive	P & L Account	E	10
Retaining Allowance	P & L Account	E	10
Salary paid	P & L Account	E	10
Special Pay	P & L Account	E	10
Stipend	P & L Account	E	10
Suspension Allowance	P & L Account	E	10
Target Achievement Scheme Expenditure (Monthly)	P & L Account	E	10
Wage Earned Leave	P & L Account	E	10
Wages Paid	P & L Account	E	10
11. Bonus			
Bonus Paid	P & L Account	E	11
Ex Gratia Paid	P & L Account	E	11
Festival Bonus	P & L Account	E	11
Others (Bonus etc.)	P & L Account	E	11
Profit Sharing	P & L Account	E	11
Target Achievement Scheme Expenditure (Yearly)	P & L Account	E	11
Year end Bonus	P & L Account	E	11
12. Contribution to PF and Other Funds			
Compensation for Work Injuries	P & L Account	E	12
Contribution to PF/EPF/ESIC	P & L Account	E	12
Contribution to Superannuation	P & L Account	E	12
DLIF	P & L Account	E	12
EDLIS	P & L Account	E	12
Employee Group Insurance	P & L Account	E	12
EPF/CPF	P & L Account	E	12
ESI Contribution Expenses/Paid	P & L Account	E	12
Fund created for work injuries and occupational diseases (if legal)	P & L Account	E	12
Gratuity	P & L Account	E	12
Group Gratuity Fund	P & L Account	E	12
Group Insurance	P & L Account	E	12
Labour Fund	P & L Account	E	12

Ready Reference of some items of ASI Schedule with respect to Balance Sheet and P&L Account			
Item Name	**Reference Account**	**Bloc**	**Item**
Labour Welfare Fund	P & L Account	E	12
LIC Group Gratuity	P & L Account	E	12
Old Age Benefits	P & L Account	E	12
Others (PF etc.)	P & L Account	E	12
Pension Fund	P & L Account	E	12
Perks/Perquisites	P & L Account	E	12
PF & ESIC Expenses	P & L Account	E	12
PF Linked Insurance	P & L Account	E	12
Provident Fund	P & L Account	E	12
Provident Fund Linked Insurance	P & L Account	E	12
Retrenchment Compensation	P & L Account	E	12
VRS	P & L Account	E	12
Welfare Fund Contribution	P & L Account	E	12
13. Workmen & Staff Welfare Expenses			
Beverages to staff	P & L Account	E	13
Bus hired To and From duty	P & L Account	E	13
Canteen/Canteen Cost	P & L Account	E	13
Clothing/Group Benefits/Uniform	P & L Account	E	13
Community Development (for workers)	P & L Account	E	13
Co-operative Store	P & L Account	E	13
Creches	P & L Account	E	13
Cultural, Recreational & Education Benefits	P & L Account	E	13
Diwali / Festival Expenses (As Welfare to Staff)	P & L Account	E	13
Drinking Water	P & L Account	E	13
Food to Staff	P & L Account	E	13
Gifts (Employees)	P & L Account	E	13
Hostel Expenses	P & L Account	E	13
Labour Welfare	P & L Account	E	13
Leave Travelling Concession	P & L Account	E	13
LTC	P & L Account	E	13
Maternity & Creches	P & L Account	E	13
Medical Expenses for Workers/Cost of Medicine	P & L Account	E	13
Other welfare expenses	P & L Account	E	13
Others (Welfare Expenses)	P & L Account	E	13
Picnic	P & L Account	E	13
Recreation	P & L Account	E	13
Refreshment to Staff	P & L Account	E	13
Social Welfare	P & L Account	E	13
Sport/Recreation Expenses	P & L Account	E	13
Staff Hospitality/Welfare	P & L Account	E	13
Staff Welfare	P & L Account	E	13
Tea/Food to Staff	P & L Account	E	13
Transport Subsidy / Cost of Transport	P & L Account	E	13
Uniform (as welfare for staff)	P & L Account	E	13
Washing Allowance	P & L Account	E	13
Water Purchased for Drinking of the Staff	P & L Account	E	13
Welfare Expenses	P & L Account	E	13

Ready Reference of some items of ASI Schedule with respect to Balance Sheet and P&L Account			
Item Name	**Reference Account**	**Bloc**	**Item**
Block F			
1. Work done by others on materials supplied by the Unit			
Button Holling & Fixing Charges	P & L Account	F	1
Dying/Printing Charges	P & L Account	F	1
Embroidery Charges	P & L Account	F	1
Fabrication Charges	P & L Account	F	1
Finishing Charges	P & L Account	F	1
Job Work Paid	P & L Account	F	1
Labour Charges Paid	P & L Account	F	1
Processing Charges Paid	P & L Account	F	1
Stitching Charges	P & L Account	F	1
Washing/ Dying/ Finishing Charges	P & L Account	F	1
Work done by others on materials supplied by the industrial undertaking	P & L Account	F	1
2.(i) Repair & maintenance of Buildings & Other Construction			
Building Repair/Maintenance	P & L Account	F	2.1
Repair & Maintenance of Building	P & L Account	F	2.1
White Washing	P & L Account	F	2.1
2.(ii) Repair & maintenance of Other Fixed Assets			
Car Expenses(Repairs)	P & L Account	F	2.2
Car Repair	P & L Account	F	2.2
CETP (Common Effluent Treatment Plant)	P & L Account	F	2.2
Computer Expenses (Repair & maintenance)	P & L Account	F	2.2
Electricity Repair	P & L Account	F	2.2
Factory Repair & Maintenance	P & L Account	F	2.2
Generator Repair & Maintenance	P & L Account	F	2.2
Machinery Repair	P & L Account	F	2.2
Other Repairs	P & L Account	F	2.2
Repair & Maintenance of Other Fixed Assets	P & L Account	F	2.2
Repair & Maintenance of P & M	P & L Account	F	2.2
Repair & Maintenance of Pollution Control Equipments	P & L Account	F	2.2
Repair of Vehicles	P & L Account	F	2.2
Scooter Repairs	P & L Account	F	2.2
Vehicle Repair & Maintenance	P & L Account	F	2.2
3. Operating Expenses			
Accounting service charges	P & L Account	F	3
Admn. Charges on PF/DLIF	P & L Account	F	3
Advertisement & Publicity	P & L Account	F	3
Ag-mark Replica Charges	P & L Account	F	3
AMC	P & L Account	F	3
AMC of Computers	P & L Account	F	3
Annual General Meeting Expenses	P & L Account	F	3
Association & Membership	P & L Account	F	3
Audit Fees (Including Tax Audit)	P & L Account	F	3
Audit Fees (Remuneration)	P & L Account	F	3
Auditors Remuneration	P & L Account	F	3
Bank Charges	P & L Account	F	3
Bank Gurantee/Commission	P & L Account	F	3

Ready Reference of some items of ASI Schedule with respect to Balance Sheet and P&L Account			
Item Name	**Reference Account**	**Bloc**	**Item**
Bio-Mass (Other than Firewood Inc. Bio-gas) (Non-manufacturing activity)	P & L Account	F	3
Board Meeting Expenses	P & L Account	F	3
Boiler Inspection Fees	P & L Account	F	3
Books & Periodicals	P & L Account	F	3
Business Promotion	P & L Account	F	3
Car Expenses (Diesel/Petrol) (Non-manufacturing activity)	P & L Account	F	3
Car Parking Expenses	P & L Account	F	3
Carriage Inward by other modes	P & L Account	F	3 & 13
Carriage Inward by road	P & L Account	F	3 & 12
Certification Charges	P & L Account	F	3
Cleaning Charges	P & L Account	F	3
CNG (Non-manufacturing activity)	P & L Account	F	3
Coal Consumed (Incluing Coke) (Non-manufacturing activity)	P & L Account	F	3
Coal Gas (Non-manufacturing activity)	P & L Account	F	3
Commission Paid to Director	P & L Account	F	3
Communication Charges	P & L Account	F	3
Company Meeting Expenses	P & L Account	F	3
Computer Expenses (Excluding repair & maintenance)	P & L Account	F	3
Conference	P & L Account	F	3
Consultancy Charges Paid	P & L Account	F	3
Consumable Goods (Non-manufacturing activity)	P & L Account	F	3
Consumable Stores (Non-manufacturing activity)	P & L Account	F	3
Conveyance Charges Expenses	P & L Account	F	3
Courier Charges	P & L Account	F	3
Custom Clearing Charges	P & L Account	F	3
Data Processing Charges	P & L Account	F	3
Design & Development Charges	P & L Account	F	3
Dhoties & Dusters (Non-manufacturing activity)	P & L Account	F	3
Diesel Consumed (Non-manufacturing activity)	P & L Account	F	3
Difference in Exchange (Loss)	P & L Account	F	3
Directors Sitting Fees	P & L Account	F	3
Documentation Charges	P & L Account	F	3
Electrical Inspection Fees	P & L Account	F	3
Electricity Expenses (Non-manufacturing activity)	P & L Account	F	3
Electricity Purchased & Consumed (Non-manufacturing activity)	P & L Account	F	3
Entertainment Expenses	P & L Account	F	3
Exchange Rate Fluctuation (Expenses Loss)	P & L Account	F	3
Exhibition Expenses	P & L Account	F	3
Fabric Testing Charges	P & L Account	F	3
Factory Licence Fees	P & L Account	F	3
Fees & Subscription	P & L Account	F	3
Fees & Taxation	P & L Account	F	3
Fees (other)	P & L Account	F	3
Fees, Rates & Taxes	P & L Account	F	3

Ready Reference of some items of ASI Schedule with respect to Balance Sheet and P&L Account			
Item Name	**Reference Account**	**Bloc**	**Item**
Filling Fees	P & L Account	F	3
Financial Charges	P & L Account	F	3
Fire Fighting Expenses	P & L Account	F	3
Firewood Including Charcoal (Non-manufacturing activity)	P & L Account	F	3
Foreign Tour Expenses	P & L Account	F	3
Freight & Forwarding (Inward) by other modes	P & L Account	F	3 & 13
Freight & Forwarding (Inward) by road	P & L Account	F	3 & 12
Furnace Oil consumed (Non-manufacturing activity)	P & L Account	F	3
Gardening Expenses	P & L Account	F	3
Gas consumed (Non-manufacturing activity)	P & L Account	F	3
General Expenses	P & L Account	F	3
Guest House Expenses	P & L Account	F	3
House Keeping Expenses	P & L Account	F	3
House Tax	P & L Account	F	3
Industrial Area Maintenance Charge	P & L Account	F	3
Industrial Exhibition	P & L Account	F	3
Inspection Charges	P & L Account	F	3
Internet Expenses	P & L Account	F	3
Inward Freight / Inward Transport Charges by other modes	P & L Account	F	3 & 13
Inward Freight / Inward Transport Charges by road	P & L Account	F	3 & 12
ISI Registration Charges	P & L Account	F	3
ISO Registration Charges	P & L Account	F	3
Journals	P & L Account	F	3
Keyman Insurance	P & L Account	F	3
Krishi Kalyan Cess	P & L Account	F	3
Late Payment Charges not amounting to Penalty	P & L Account	F	3
Legal & Professional Charges	P & L Account	F	3
Legal Charges Expenses	P & L Account	F	3
Liason Office Expenses	P & L Account	F	3
Licence Fee	P & L Account	F	3
Lignite Consumed (Non-manufacturing activity)	P & L Account	F	3
LNG (Non-manufacturing activity)	P & L Account	F	3
Local Rates / Taxes	P & L Account	F	3
Lodging & Boarding Expenses	P & L Account	F	3
LPG (Non-manufacturing activity)	P & L Account	F	3
Lubricating Oil Consumed (Non-manufacturing activity)	P & L Account	F	3
Magazines & Periodicals	P & L Account	F	3
Medical Examination Fees for Recruitment of Staff	P & L Account	F	3
Membership Fees	P & L Account	F	3
Miscllaneous Expenses	P & L Account	F	3
Mobile Phone Expenses	P & L Account	F	3
Natural Gas (Non-manufacturing activity)	P & L Account	F	3
Newspaper	P & L Account	F	3
Non-basic Chemicals (all kinds) (Non-manufacturing activity)	P & L Account	F	3
Octroi/Entry Tax	P & L Account	F	3

Ready Reference of some items of ASI Schedule with respect to Balance Sheet and P&L Account			
Item Name	**Reference Account**	**Bloc**	**Item**
Office Expenses	P & L Account	F	3
Office Keeping Expenses	P & L Account	F	3
Oil & Gas Consumed (Non-manufacturing activity)	P & L Account	F	3
Operating Expenses (Others)	P & L Account	F	3
Other Fuel Consumed (Non-manufacturing activity)	P & L Account	F	3
Other Fuel Oil Consumed (Non-manufacturing activity)	P & L Account	F	3
Others (Operating Expenses)	P & L Account	F	3
Packing Items/Charges/Expenses (Non-manufacturing activity)	P & L Account	F	3
Packing Material Consumed (Non-manufacturing activity)	P & L Account	F	3
Parking Charges	P & L Account	F	3
Payment to Contractor(other than Contract Workers)	P & L Account	F	3
Periodicals	P & L Account	F	3
Petrol/Aviation Petrol Consumed (Non-manufacturing activity)	P & L Account	F	3
PF/DLI Administrative Charges	P & L Account	F	3
Placement Charges	P & L Account	F	3
Planning Expenses	P & L Account	F	3
PNG (Non-manufacturing activity)	P & L Account	F	3
Pollution Expenses	P & L Account	F	3
Postage Courier Charges	P & L Account	F	3
Power Expenses (Non-manufacturing activity)	P & L Account	F	3
Printing & Stationary	P & L Account	F	3
Professional Charges/Fee	P & L Account	F	3
Professional Tax (Firm)	P & L Account	F	3
Property Tax	P & L Account	F	3
Purchase Agency Services	P & L Account	F	3
Purchase Tax on Raw Materials	P & L Account	F	3
Rates & Taxes	P & L Account	F	3
Recruitment Expenses	P & L Account	F	3
Retainership Fee	P & L Account	F	3
Revenue Stamps (Expenditure)	P & L Account	F	3
Road Tax for Vehicles	P & L Account	F	3
Royalty on Production	P & L Account	F	3
Royalty Paid	P & L Account	F	3
Sales Tax Renewal Fees	P & L Account	F	3
Sampling Expenses	P & L Account	F	3
Security Charges Expenses	P & L Account	F	3
Seminar	P & L Account	F	3
Service Charges	P & L Account	F	3
Service Tax	P & L Account	F	3
Soaps (Non-manufacturing activity)	P & L Account	F	3
Software Upgradation	P & L Account	F	3
Solar Energy (Non-manufacturing activity)	P & L Account	F	3
Stationary Expenses	P & L Account	F	3
Stores & Spares (Non-manufacturing activity)	P & L Account	F	3
Subscription to Business Association (Mandatory)	P & L Account	F	3

Ready Reference of some items of ASI Schedule with respect to Balance Sheet and P&L Account			
Item Name	**Reference Account**	**Bloc**	**Item**
Subscription to Business Association (optional)	P & L Account	F	3
Sundry Expenses	P & L Account	F	3
Swachh Bharat Cess	P & L Account	F	3
Tax Audit	P & L Account	F	3
Tax Paid	P & L Account	F	3
Taxation Matter	P & L Account	F	3
Taxi Hire Charges	P & L Account	F	3
Technical Know How & Consultancy Charges	P & L Account	F	3
Telegram	P & L Account	F	3
Telephone Expenses	P & L Account	F	3
Tender Fee Paid to Govt	P & L Account	F	3
Tender Fee Paid to other than Govt	P & L Account	F	3
Testing Charges	P & L Account	F	3
Tools & Dies (Non-manufacturing activity)	P & L Account	F	3
Tour Expenses	P & L Account	F	3
Training & Development	P & L Account	F	3
Transport Inward by other modes	P & L Account	F	3 & 13
Transport Inward by road	P & L Account	F	3 & 12
Travelling & Conveyance	P & L Account	F	3
Travelling Expenses	P & L Account	F	3
Uniform (for carrying out specific activity-operation)	P & L Account	F	3
Warehousing Charges	P & L Account	F	3
Watch & Ward	P & L Account	F	3
Water (Non-manufacturing activity)	P & L Account	F	3
Water Charges Paid to Govt (Non-manufacturing activity)	P & L Account	F	3
Water Purchased for Fuel Purposes (Non-manufacturing activity)	P & L Account	F	3
Website Expenses	P & L Account	F	3
Weigh Bridge Charges	P & L Account	F	3
4. Expenses on raw materials and other components for own construction			
Expenses on raw materials and other components for own construction	P & L Account	F	4
5. Insurance Charges			
Car Insurance	P & L Account	F	5
Factory Insurance	P & L Account	F	5
Insurance Expenses / Paid	P & L Account	F	5
Insurance of Vehicles	P & L Account	F	5
Others (Insurance)	P & L Account	F	5
6. Rent Paid for P&M and Other Fixed Assets			
Car Hire Charges	P & L Account	F	6
Hired Charges for Plant & Machinery	P & L Account	F	6
Lease Rent Paid for Other Fixed Assets	P & L Account	F	6
Lease Rent Paid for P & M	P & L Account	F	6
Rent Paid on Other Fixed Assets	P & L Account	F	6
Rent Paid on P & M	P & L Account	F	6
7. Expenses on Research & Development (R&D)			
Expenses on Research & Development (R&D)	P & L Account	F	7

Ready Reference of some items of ASI Schedule with respect to Balance Sheet and P&L Account			
Item Name	**Reference Account**	**Bloc**	**Item**
Research & Development Charges	P & L Account	F	7
8. Rent Paid for Buildings			
Godown Rent Paid	P & L Account	F	8
Rent on Warehouse	P & L Account	F	8
Rent Paid on Building	P & L Account	F	8
9. Rent Paid for Land on Lease or Royalties on Mines etc.			
Lease Rent Paid on Land	P & L Account	F	9
Rent on Land	P & L Account	F	9
Royality Paid on Mines & Quarries	P & L Account	F	9
10. Interest Paid			
Bank Interest Paid	P & L Account	F	10
Interest on late Payment	P & L Account	F	10
Interest Paid on Car Loan	P & L Account	F	10
Interest Paid on CC Limit	P & L Account	F	10
Interest Paid on Loan	P & L Account	F	10
Interest Paid on Others	P & L Account	F	10
Interest Paid on Unsecured Loan	P & L Account	F	10
Interest Paid on Working Capital	P & L Account	F	10
Interest Paid to Directors	P & L Account	F	10
Interest Paid to Shareholders	P & L Account	F	10
11. Purchase value of Trading Goods			
Purchase (Traded Goods)	P & L Account	F	11
Purchase Value of Goods Sold in Same Condition	P & L Account	F	11
12. Inward transportation cost by road			
Transport Inward by road	P & L Account	F	12
Inward Freight / Inward Transport Charges by road	P & L Account	F	12
Freight & Forwarding (Inward) by road	P & L Account	F	12
Carriage Inward by road	P & L Account	F	12
13. Inward transportation cost by other modes			
Transport Inward by other modes	P & L Account	F	13
Inward Freight / Inward Transport Charges by other modes	P & L Account	F	13
Freight & Forwarding (Inward) by other modes	P & L Account	F	13
Carriage Inward by other modes	P & L Account	F	13
14. Outward transportation cost by road			
Outward Transport / Expenses by road	P & L Account	F	14
Outward Transport by road	P & L Account	F	14
Carriage Outward by road	P & L Account	F	14
Freight & Forwarding (Outward) by road	P & L Account	F	14
Transport Outward by road	P & L Account	F	14
15. Outward transportation cost by other modes			
Outward Transport / Expenses by other modes	P & L Account	F	15
Outward Transport by other modes	P & L Account	F	15
Carriage Outward by other modes	P & L Account	F	15
Freight & Forwarding (Outward) by other modes	P & L Account	F	15
Transport Outward by other modes	P & L Account	F	15
Block G			

Ready Reference of some items of ASI Schedule with respect to Balance Sheet and P&L Account			
Item Name	**Reference Account**	**Bloc**	**Item**
1. Receipts from Manufacturing Services			
Charges Received for Manufacturing Services	P & L Account	G	1
Commission Received for Manufacturing Services	P & L Account	G	1
Consultancy Charges Received for Manufacturing Services	P & L Account	G	1
Income from Manufacturing Services	P & L Account	G	1
Job Work Income Received from Manufacturing Services	P & L Account	G	1
Labour Charges Received for Manufacturing Services	P & L Account	G	1
Processing Charges Received	P & L Account	G	1
Sale Value of Waste Left by Party for Whom Job Done	P & L Account	G	1
Technical Consultancy Charges Received for Manufacturing Services	P & L Account	G	1
2. Receipts from Non-manufacturing Services			
Charges Received for Non-Manufacturing Services	P & L Account	G	2
Commission Received for Non-Manufacturing Services	P & L Account	G	2
Consultancy Charges Received for Non-Manufacturing Services	P & L Account	G	2
Duty Draw Back income on products produced in current year	P & L Account	G	2
Difference in Exchange (Income)	P & L Account	G	2
Exchange Rate Fluctuation (Income/Gain)	P & L Account	G	2
Excise Duty Received as MODVAT Income	P & L Account	G	2
Export Incentive on products produced in reference period	P & L Account	G	2
Freight & Packing Charges Recovered	P & L Account	G	2
GST Refund	P & L Account	G	2
Income from Non-Manufacturing Services (including non-industrial services)	P & L Account	G	2
Job Work Income Received from Non-Manufacturing Services (including non-industrial services)	P & L Account	G	2
Labour Charges Received for Non-Manufacturing Services	P & L Account	G	2
Miscllaneous Receipt/Income	P & L Account	G	2
Other Income	P & L Account	G	2
Others (Receipts)	P & L Account	G	2
Profit on Sale of Entitlements	P & L Account	G	2
Rate Difference	P & L Account	G	2
Rebate & Discount Income	P & L Account	G	2
Royalty Received	P & L Account	G	2
Technical Consultancy Charges Received for Non-Manufacturing Services	P & L Account	G	2
3. Value of Electricity generated and Sold			
Electricity Generated & Sold	P & L Account	G	3
Value of Electricity Generated & Sold	P & L Account	G	3
4. Value of Own Construction			
Value of Own Construction	P & L Account	G	4

Ready Reference of some items of ASI Schedule with respect to Balance Sheet and P&L Account			
Item Name	**Reference Account**	**Bloc**	**Item**
6. Rent received from P&M and other Fixed Assets			
Lease Rent Received for Other Fixed Assets	P & L Account	G	6
Lease Rent Received for P & M	P & L Account	G	6
Rent Received for Other Fixed Assets	P & L Account	G	6
Rent Received for P & M	P & L Account	G	6
8. Rent Received for Building			
Rent Received for Building	P & L Account	G	8
9. Rent Received for Land on Lease or Royalties on Mines etc.			
Rent Received for Land on Lease	P & L Account	G	9
Royalty Received for Mines, Quarries & Similar Assets	P & L Account	G	9
10. Interest Received			
Fixed Deposit Income / Receipts	P & L Account	G	10
Interest Income	P & L Account	G	10
Interest Received	P & L Account	G	10
Interest Received on FD/Long Term Loan	P & L Account	G	10
11. Sale Value of Trading Goods			
Sale (Traded Goods)	P & L Account	G	11
Sale of Empty Drums /Bags/Discarded Material	P & L Account	G	11
Sale Value of Goods Sold in Same Condition	P & L Account	G	11
12. Other Production Subsidies			
Other non product subsidies, if any	P & L Account	G	12
Subsidies for employing physically handicapped persons	P & L Account	G	12
Subsidies for installing pollution control in the factory	P & L Account	G	12
Subsidies for training of workers	P & L Account	G	12
Block H			
Raw Material	P & L Account	H	1-10
Other Basic Items (Indigenous)	P & L Account	H	11
Non-basic Chemicals (all kinds)	P & L Account	H	13
Packing Items/Charges/Expenses	P & L Account	H	14
Packing Material Consumed	P & L Account	H	14
Electricity Own Generated	P & L Account	H	15
Electricity Expenses	P & L Account	H	16
Electricity Purchased & Consumed	P & L Account	H	16
Power Expenses	P & L Account	H	16
Car Expenses (Diesel/Petrol)	P & L Account	H	17
Diesel Consumed	P & L Account	H	17
Furnace Oil consumed	P & L Account	H	17
Lubricating Oil Consumed	P & L Account	H	17
Petrol/Aviation Petrol Consumed	P & L Account	H	17
Coal Consumed (Incluing Coke)	P & L Account	H	18
Lignite Consumed	P & L Account	H	18
Bio-Mass (Other than Firewood Inc. Bio-gas) (In Tonne)	P & L Account	H	19
CNG	P & L Account	H	19
Coal Gas (in Cubic Meter)	P & L Account	H	19
Gas consumed	P & L Account	H	19
LNG	P & L Account	H	19

Ready Reference of some items of ASI Schedule with respect to Balance Sheet and P&L Account			
Item Name	**Reference Account**	**Bloc**	**Item**
LPG (in KG.)	P & L Account	H	19
Natural Gas (In Cubic Metre)	P & L Account	H	19
PNG	P & L Account	H	19
Oil & Gas Consumed	P & L Account	H	19
Firewood Including Charcoal (Tonne)	P & L Account	H	20
Other Fuel Consumed	P & L Account	H	20
Other Fuel Oil Consumed	P & L Account	H	20
Solar Energy (In Kwh)	P & L Account	H	20
Water Purchased for Fuel Purposes (In Kilo Litre)	P & L Account	H	20
Consumable Goods	P & L Account	H	21
Consumable Stores	P & L Account	H	21
Dhoties & Dusters	P & L Account	H	21
Nuts & Bolts	P & L Account	H	21
Soaps	P & L Account	H	21
Stores & Spares	P & L Account	H	21
Tools & Dies	P & L Account	H	21
Water (Not for Drinking/ Industrial Use)	P & L Account	H	21
Water Charges Paid to Govt	P & L Account	H	21
Water for Production (as Consummable)	P & L Account	H	21
Additional Requirement of Electricity (unmet demand)	P & L Account	H	24
Block I			
Imported Consumable Stores	P & L Account	I	
Imported Raw Material	P & L Account	I	
Raw Material Consumed (Imported)	P & L Account	I	
Custom Duty (Raw Material)	P & L Account	I	
Block J			
Brokrage on Products	P & L Account	J	
Carriage Outward	P & L Account	J	
Cartage (Outward)	P & L Account	J	
Cash Discount Sales	P & L Account	J	
Clearing Charges (Export)	P & L Account	J	
Clearing Charges on Shipment	P & L Account	J	
Commission Paid on Sales	P & L Account	J	
CST Demand	P & L Account	J	
Custom Duty(Finished Goods)	P & L Account	J	
Discount	P & L Account	J	
ECGC Premium	P & L Account	J	
Excise Duty Paid	P & L Account	J	
Export Promotion	P & L Account	J	
Export Promotion Expenses	P & L Account	J	
Free Sample	P & L Account	J	
Freight & Forwarding (Outward)	P & L Account	J	
Gifts (Other Partied)	P & L Account	J	
Gross Sale	P & L Account	J	
Goods & services tax paid	P & L Account	J	
GST paid	P & L Account	J	

Ready Reference of some items of ASI Schedule with respect to Balance Sheet and P&L Account			
Item Name	**Reference Account**	**Bloc**	**Item**
Insurance of Goods Sold	P & L Account	J	
Loading & Forwarding (Out Ward)	P & L Account	J	
Other Distributive Expenses	P & L Account	J	
Outward Transport	P & L Account	J	
Outward Transport/Expenses	P & L Account	J	
Rebate	P & L Account	J	
Sale	P & L Account	J	
Sale Commission	P & L Account	J	
Sale of Scrap	P & L Account	J	
Sale Promotion	P & L Account	J	
Sale Value of Other Products By-Products	P & L Account	J	
Sales Promotion Expenses	P & L Account	J	
Sales Tax Paid	P & L Account	J	
Scrap Sales (Manufacturing)	P & L Account	J	
Transport Outward	P & L Account	J	

List of NIC-2008 4-digit codes covered under ASI

Description	NIC-4 digit	Sector	Remarks
0163 - Post-harvest crop activities	0163	F	NIC 01632 is under coverage only.
0164 - Seed processing for propagation	0164	F	NIC 01640 is under coverage only.
0893 - Extraction of salt	0893	F	NIC 08932 is under coverage only.
1010 - Processing and preserving of meat	1010	F	
1020 - Processing and preserving of fish, crustaceans and	1020	F	
1030 - Processing and preserving of fruit and vegetables	1030	F	
1040 - Manufacture of vegetable and animal oils and fats	1040	F	
1050 - Manufacture of dairy products	1050	F	
1061 - Manufacture of grain mill products	1061	F	
1062 - Manufacture of starches and starch products	1062	F	
1071 - Manufacture of bakery products	1071	F	
1072 - Manufacture of sugar	1072	F	
1073 - Manufacture of cocoa, chocolate and sugar confectionery	1073	F	
1074 - Manufacture of macaroni, noodles, couscous and similar farinaceous products	1074	F	
1075 - Manufacture of prepared meals and dishes	1075	F	
1079 - Manufacture of other food products n.e.c.	1079	F	
1080 - Manufacture of prepared animal feeds	1080	F	
1101 - Distilling, rectifying and blending of spirits	1101	F	
1102 - Manufacture of wines	1102	F	
1103 - Manufacture of malt liquors and malt	1103	F	
1104 - Manufacture of soft drinks; production of mineral waters and other bottled waters	1104	F	
1200 - Manufacture of tobacco products	1200	B	
1311 - Preparation and spinning of textile fibres	1311	F	
1312 - Weaving of textiles	1312	F	
1313 - Finishing of textiles	1313	F	
1391 - Manufacture of knitted and crocheted fabrics	1391	F	
1392 - Manufacture of made-up textile articles, except apparel	1392	F	
1393 - Manufacture of carpets and rugs	1393	F	
1394 - Manufacture of cordage, rope, twine and netting	1394	F	
1399 - Manufacture of other textiles n.e.c.	1399	F	
1410 - Manufacture of wearing apparel, except fur apparel	1410	F	
1420 - Manufacture of articles of fur	1420	F	
1430 - Manufacture of knitted and crocheted apparel	1430	F	
1511 - Tanning and dressing of leather; dressing and dyeing of	1511	F	
1512 - Manufacture of luggage, handbags and the like, saddlery and harness	1512	F	
1520 - Manufacture of footwear	1520	F	
1610 - Sawmilling and planing of wood	1610	F	
1621 - Manufacture of veneer sheets and wood-based panels	1621	F	
1622 - Manufacture of builders' carpentry and joinery	1622	F	
1623 - Manufacture of wooden containers	1623	F	
1629 - Manufacture of other products of wood; manufacture of articles of cork, straw and plaiting materials	1629	F	
1701 - Manufacture of pulp, paper and paperboard	1701	F	
1702 - Manufacture of corrugated paper and paperboard and of containers of paper and paperboard	1702	F	

List of NIC-2008 4-digit codes covered under ASI

Description	NIC-4 digit	Sector	Remarks
1709 - Manufacture of other articles of paper and paperboard	1709	F	
1811 - Printing	1811	F	
1812 - Service activities related to printing	1812	F	
1820 - Reproduction of recorded media	1820	F	
1910 - Manufacture of coke oven products	1910	F	
1920 - Manufacture of refined petroleum products	1920	F	
2011 - Manufacture of basic chemicals	2011	F	
2012 - Manufacture of fertilizers and nitrogen compounds	2012	F	
2013 - Manufacture of plastics and synthetic rubber in primary	2013	F	
2021 - Manufacture of pesticides and other agrochemical	2021	F	
2022 - Manufacture of paints, varnishes and similar coatings, printing ink and mastics	2022	F	
2023 - Manufacture of soap and detergents, cleaning and polishing preparations, perfumes and toilet preparations	2023	F	
2029 - Manufacture of other chemical products n.e.c.	2029	F	
2030 - Manufacture of man-made fibres	2030	F	
2100 - Manufacture of pharmaceuticals, medicinal chemical and botanical products	2100	F	
2211 - Manufacture of rubber tyres and tubes; retreading and rebuilding of rubber tyres	2211	F	
2219 - Manufacture of other rubber products	2219	F	
2220 - Manufacture of plastics products	2220	F	
2310 - Manufacture of glass and glass products	2310	F	
2391 - Manufacture of refractory products	2391	F	
2392 - Manufacture of clay building materials	2392	F	
2393 - Manufacture of other porcelain and ceramic products	2393	F	
2394 - Manufacture of cement, lime and plaster	2394	F	
2395 - Manufacture of articles of concrete, cement and plaster	2395	F	
2396 - Cutting, shaping and finishing of stone	2396	F	
2399 - Manufacture of other non-metallic mineral products n.e.c.	2399	F	
2410 - Manufacture of basic iron and steel	2410	F	
2420 - Manufacture of basic precious and other non-ferrous metals	2420	F	
2431 - Casting of iron and steel	2431	F	
2432 - Casting of non-ferrous metals	2432	F	
2511 - Manufacture of structural metal products	2511	F	
2512 - Manufacture of tanks, reservoirs and containers of metal	2512	F	
2513 - Manufacture of steam generators, except central heating hot water boilers	2513	F	
2520 - Manufacture of weapons and ammunition	2520	F	
2591 - Forging, pressing, stamping and roll-forming of metal; powder metallurgy	2591	F	
2592 - Treatment and coating of metals; machining	2592	F	
2593 - Manufacture of cutlery, hand tools and general hardware	2593	F	

List of NIC-2008 4-digit codes covered under ASI

Description	NIC-4 digit	Sector	Remarks
2599 - Manufacture of other fabricated metal products n.e.c.	2599	F	
2610 - Manufacture of electronic components and boards	2610	F	
2620 - Manufacture of computers and peripheral equipment	2620	F	
2630 - Manufacture of communication equipment	2630	F	
2640 - Manufacture of consumer electronics	2640	F	
2651 - Manufacture of measuring, testing, navigating and control equipment	2651	F	
2652 - Manufacture of watches and clocks	2652	F	
2660 - Manufacture of irradiation, electromedical and electrotherapeutic equipment	2660	F	
2670 - Manufacture of optical instruments and photographic	2670	F	
2680 - Manufacture of magnetic and optical media	2680	F	
2710 - Manufacture of electric motors, generators, transformers and electricity distribution and control apparatus	2710	F	
2720 - Manufacture of batteries and accumulators	2720	F	
2731 - Manufacture of fibre optic cables	2731	F	
2732 - Manufacture of other electronic and electric wires and	2732	F	
2733 - Manufacture of wiring devices	2733	F	
2740 - Manufacture of electric lighting equipment	2740	F	
2750 - Manufacture of domestic appliances	2750	F	
2790 - Manufacture of other electrical equipment	2790	F	
2811 - Manufacture of engines and turbines, except aircraft, vehicle and cycle engines	2811	F	
2812 - Manufacture of fluid power equipment	2812	F	
2813 - Manufacture of other pumps, compressors, taps and valves	2813	F	
2814 - Manufacture of bearings, gears, gearing and driving	2814	F	
2815 - Manufacture of ovens, furnaces and furnace burners	2815	F	
2816 - Manufacture of lifting and handling equipment	2816	F	
2817 - Manufacture of office machinery and equipment (except computers and peripheral equipment)	2817	F	
2818 - Manufacture of power-driven hand tools	2818	F	
2819 - Manufacture of other general-purpose machinery	2819	F	
2821 - Manufacture of agricultural and forestry machinery	2821	F	
2822 - Manufacture of metal-forming machinery and machine	2822	F	
2823 - Manufacture of machinery for metallurgy	2823	F	
2824 - Manufacture of machinery for mining, quarrying and	2824	F	
2825 - Manufacture of machinery for food, beverage and tobacco processing	2825	F	
2826 - Manufacture of machinery for textile, apparel and leather production	2826	F	
2829 - Manufacture of other special-purpose machinery	2829	F	
2910 - Manufacture of motor vehicles	2910	F	
2920 - Manufacture of bodies (coachwork) for motor vehicles; manufacture of trailers and semi-trailers	2920	F	
2930 - Manufacture of parts and accessories for motor vehicles	2930	F	
3011 - Building of ships and floating structures	3011	F	
3012 - Building of pleasure and sporting boats	3012	F	

List of NIC-2008 4-digit codes covered under ASI

Description	NIC-4 digit	Sector	Remarks
3020 - Manufacture of railway locomotives and rolling stock	3020	F	
3030 - Manufacture of air and spacecraft and related machinery	3030	F	
3040 - Manufacture of military fighting vehicles	3040	F	
3091 - Manufacture of motorcycles	3091	F	
3092 - Manufacture of bicycles and invalid carriages	3092	F	
3099 - Manufacture of other transport equipment n.e.c.	3099	F	
3100 - Manufacture of furniture	3100	F	
3211 - Manufacture of jewellery and related articles	3211	F	
3212 - Manufacture of imitation jewellery and related articles	3212	F	
3220 - Manufacture of musical instruments	3220	F	
3230 - Manufacture of sports goods	3230	F	
3240 - Manufacture of games and toys	3240	F	
3250 - Manufacture of medical and dental instruments and	3250	F	
3290 - Other manufacturing n.e.c.	3290	F	
3311 - Repair of fabricated metal products	3311	F	
3312 - Repair of machinery	3312	F	
3313 - Repair of electronic and optical equipment	3313	F	
3314 - Repair of electrical equipment	3314	F	
3315 - Repair of transport equipment, except motor vehicles	3315	F	
3319 - Repair of other equipment	3319	F	
3320 - Installation of industrial machinery and equipment	3320	F	
3510 - Electric power generation, transmission and distribution	3510	E	
3520 - Manufacture of gas; distribution of gaseous fuels through	3520	F	
3530 - Steam and air conditioning supply	3530	F	
3600 - Water collection, treatment and supply	3600	F	
3700 - Sewerage	3700	F	
3811 - Collection of non-hazardous waste	3811	F	
3812 - Collection of hazardous waste	3812	F	
3821 - Treatment and disposal of non-hazardous waste	3821	F	
3822 - Treatment and disposal of hazardous waste	3822	F	
3830 - Materials recovery	3830	F	
4520 - Maintenance and repair of motor vehicles	4520	F	
4540 - Sale, maintenance and repair of motorcycles and related parts and accessories	4540	F	NIC 45403 is under coverage only.
5210 - Warehousing and storage	5210	F	
5811 - Book publishing	5811	F	
5812 - Publishing of directories and mailing lists	5812	F	
5813 - Publishing of newspapers, journals and periodicals	5813	F	
5819 - Other publishing activities	5819	F	
5911 - Motion picture, video and television programme production activities	5911	F	
5912 - Motion picture, video and television programme post-production activities	5912	F	
5913 - Motion picture, video and television programme distribution activities	5913	F	
5920 - Sound recording and music publishing activities	5920	F	
7420 - Photographic activities	7420	F	

List of NIC-2008 4-digit codes covered under ASI

Description	NIC-4 digit	Sector	Remarks
8292 - Packaging activities	8292	F	
9511 - Repair of computers and peripheral equipment	9511	F	
9512 - Repair of communication equipment	9512	F	
9521 - Repair of consumer electronics	9521	F	
9522 - Repair of household appliances and home and garden equipment	9522	F	
9523 - Repair of footwear and leather goods	9523	F	
9524 - Repair of furniture and home furnishings	9524	F	
9529 - Repair of other personal and household goods	9529	F	
9601 - Washing and (dry-) cleaning of textile and fur products	9601	F	

Annexure- VIII

Annual Survey of Industries, 2024-25
Flow Chart for Tabulation Program

Volume – I (Tables – 1 & 2)

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

Srl.	Description	Formula
22	Depreciation	$\sum_{i=1}^{12} C_{i,9}$ for $i \neq 11$
23	NVA	Srl. 21 *minus* Srl. 22
24	Net Fixed Capital Formation (NFCF)	$\sum_{i=1}^{12}(C_{i,13} - C_{i,12} - C_{i,4}) + F_{7,3}$ for $i \neq 11$
25	Gross Fixed Capital Formation (GFCF)	Srl. 24 + Srl. 22
26	Addition in stock of:	
	(a) Materials, Fuels etc.	$\sum_{i=1}^{3}(D_{i,4} - D_{i,3})$
	(b) Semi-Finished Goods	$D_{5,4} - D_{5,3}$
	(c) Finished Goods	$D_{6,4} - D_{6,3}$
	(d) Total	$(a)+(b)+(c)$
27	Gross Capital Formation	Srl. 25 + Srl. 26(d)
28	Net income	Srl. 23 – ($F_{9,3} + F_{10,3}$)
29	Profit	Srl. 28 $- \sum_{i=1, i\neq 4,6}^{8} E_{i,8} - E_{11,8} - E_{12,8} - E_{13,8}$
Volume – I (Tables – 3 & 4)		
A	*Average no. of persons engaged*	$\sum_{i\,=\,1, i\,\neq 4,6}^{9} E_{i,6}$
1	Workers	$E_{1,6} + E_{2,6} + E_{3,6} + E_{5,6}$
1.1	Directly employed	$E_{1,6} + E_{2,6} + E_{3,6}$
1.1.1	Men	$E_{1,6}$
1.1.2	Women	$E_{2,6}$
1.1.3	Transgender	$E_{3,6}$
1.2	Employed through Contractors	$E_{5,6}$
2	Employees other than worker	$E_{7,6} + E_{8,6}$
2.1	Supervisory & Managerial Staff	$E_{7,6}$
2.2	Other employees	$E_{8,6}$
3	Unpaid family members/proprietor etc.	$E_{9,6}$

Srl.	Description	Formula
B	Man-days employed, Total	$\sum_{i=1, i\neq 4,6}^{8} E_{i,5}$
C	Wages & Salaries, Employer's Contribution	1+2 (As defined below)
1	Wages & Salaries including Bonus	1.1 + 1.2 (As defined below)
1.1	Wages & Salaries	1.1.1 + 1.1.2 + 1.1.3 (As defined below)
1.1.1	Workers	$E_{1,8} + E_{2,8} + E_{3,8} + E_{5,8}$
1.1.2	Supervisory & Managerial Staff	$E_{7,8}$
1.1.3	Other Employees	$E_{8,8}$
1.2	Bonus to all Staff	$E_{11,8}$
2	Employer's Contribution etc.	$E_{12,8} + E_{13,8}$
Volume – I (Tables – 5 & 6) Fuels Consumed		
1	Coal Consumed	$H_{18,6}$
2	Electricity Purchased	$H_{16,6}$
3	Petroleum Products	$H_{17,6}$
4	Gas Consumed	$H_{19,6}$
5	Other Fuels	$H_{20,6}$

Remarks:

a) Alphabets in italics under the 'Formula' column represent the block codes used in the schedule.
b) Unless otherwise mentioned, the symbols are of the form Block with suffix <*Block Row, Column*>. For example, $E_{8,7}$ represents Row with serial number 8 and column number 7 of Block E.
c) 'No. of factories' in Volume I are calculated for A_{12} = 1, 2, 3 and 4.
d) 'Factories in operation' in Volume I are calculated for A_{12} = 1, 2 and 3.
e) All other parameters in Volume I are calculated for A_{12} = 1, 2 and 3.
f) For calculation of closing values 'Addition due to revaluation' (Column 4 of Block C) has not been considered.
g) For calculating 'Gross Value of Plant & Machinery' (sl. no. 13) against "Volume I (Tables 1 & 2)" $C_{4,7}$ has been used in place of $C_{4,3} + C_{4,4} + C_{4,5} - C_{4,6}$ because of non-availability of information in the schedule.

Annexure- IX

Status of unit codes and their treatment in calculation of weights

New code structure for Status of Unit (survey code)		
Description	***Code***	***Treatment in calculating weights***
Open	1	Consider it as a surveyed case.
Existing with fixed assets *and* maintaining staff *but* not having production	2	Consider it as a surveyed case.
Existing with fixed assets *but* not maintaining staff *and* not having production	3	Consider it as a surveyed case.
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 NSO (FOD)]	4	1. Treatment of 'zero-case' for all parameters. 2. Retained in frame up to 3 yrs, but not taken for selection. List of such units will be sent to CIF through FOD for confirmation/ deletion permanently.
Existing but non-response due to closure and owner / occupier is not traceable	5	Treated as casualty.
Non-response due to production not yet started or accounting year not closed during the year	7	Treated as casualty.
Non-response due to other reasons [incl. relevant records are with Court / Income tax or recalcitrant/refuse to submit the return, or factory under prosecution in respect of earlier ASI]	8	Treated as casualty.

Annexure- X

Note on ISO 14000 Series

ISO 14000 family

ISO 14000 is a family of standards related to environmental management that exists to help organizations (a) minimize how their operations (processes, etc.) negatively affect the environment (i.e., cause adverse changes to air, water, or land); (b) comply with applicable laws, regulations, and other environmentally oriented requirements, and (c) continually improve in the above. The ISO 14000 family of standards provides practical tools for companies and organizations of all kinds looking to manage their environmental responsibilities.

The ISO 14000 family includes most notably the ISO 14001 standard, which represents the core set of standards used by organizations for designing and implementing an effective Environmental Management System (EMS).

ISO 14001:2015

ISO 14001:2015 specifies the requirements for an environmental management system that an organization can use to enhance its environmental performance. ISO 14001:2015 is intended for use by an organization seeking to manage its environmental responsibilities in a systematic manner that contributes to the environmental pillar of sustainability.

Consistent with the organization's environmental policy, the intended outcomes of an environmental management system include:

- enhancement of environmental performance;
- fulfilment of compliance obligations;
- achievement of environmental objectives.

ISO 14001:2015 is applicable to any organization, regardless of size, type and nature, and applies to the environmental aspects of its activities, products and services that the organization determines it can either control or influence considering a life cycle perspective. ISO 14001:2015 does not state specific environmental performance criteria.

Some other ISO 14000 series standards

ISO has many other standards dealing with specific environmental issues some of which are given below:

- **ISO 14004:2016** Environmental management systems -- General guidelines on implementation

- **ISO 14005:2010** Environmental management systems -- Guidelines for the phased implementation of an environmental management system, including the use of environmental performance evaluation
- **ISO 14006:2011** Environmental management systems -- Guidelines for incorporating eco-design
- **ISO 14015:2001** Environmental management -- Environmental assessment of sites and organizations (EASO)
- **ISO 14020** series (14020 to 14025) Environmental labels and declarations
- **ISO 14031:2013** Environmental management -- Environmental performance evaluation – Guidelines
- **ISO/TS 14033:2012** Environmental management -- Quantitative environmental information -- Guidelines and examples
- **ISO 14040 series** (14040 to 14049), Life Cycle Assessment (LCA), discusses pre-production planning and environment goal setting etc.
- **ISO 14051:2011** Environmental management -- Material flow cost accounting -- General framework
- **ISO/TR 14062:2002** Environmental management -- Integrating environmental aspects into product design and development
- **ISO 14063:2006** Environmental management -- Environmental communication -- Guidelines and examples
- **ISO 14064-1:2006** Greenhouse gases -- Specification with guidance for quantification and reporting of greenhouse gas emissions and removals and for the validation and verification of greenhouse gas assertions
- **ISO 14065:2013** Greenhouse gases -- Requirements for greenhouse gas validation and verification bodies for use in accreditation or other forms of recognition
- **ISO 14066:2011** Greenhouse gases -- Competence requirements for greenhouse gas validation teams and verification teams
- **ISO/TS 14067:2013** Greenhouse gases -- Carbon footprint of products -- Requirements and guidelines for quantification and communication
- **ISO/TR 14069:2013** Greenhouse gases -- Quantification and reporting of greenhouse gas emissions for organizations -- Guidance for the application of ISO 14064-1
- **ISO/TS 14071:2014** Environmental management -- Life cycle assessment -- Critical review processes and reviewer competencies: Additional requirements and guidelines to ISO 14044:2006
- **ISO/TS 14072:2014** Environmental management -- Life cycle assessment -- Requirements and guidelines for organizational life cycle assessment

[For more information please visit the website: www.iso.org.]

Annexure- XI

Frequently Asked Questions (FAQ) in ASI and Clarifications

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

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

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

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

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

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

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

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

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

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

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

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

7.Q Two Census units are not declared as 'Joint Return' during frame preparation and are selected for survey in the central sample and satisfy all the criteria for joint return. Can a single Joint return be prepared?

Ans. Since both the units are census units and satisfy all the criteria for joint return, a single Joint Return may be prepared.

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

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

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

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

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

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

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

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

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

Ans. For the given reference year, if the electricity generated and sold is, incidentally, more than any other product/by-product manufactured by the factory, then the reported industry of

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

Ans. **Yes**. In case the factory is following a system of calculating the depreciation, but for certain reasons the provision has not been made for a period of time, the estimated value of depreciation for the accounting year is to be made as per the method followed by the factory. On the other hand, if depreciation figures for preceding year(s) are reported along with the depreciation provided during the year, depreciation provided during the year should be apportioned and same may be reported in Column 9 of Block C. If there is no system of calculating the depreciation by the factory and the depreciation has not been allowed for items of fixed assets, the same may be estimated by using the Straight Line Method as discussed in para 3.4.12 (page-30). The value of a fixed asset that has completed its theoretical life should be recorded as Re.1/- .

22.Q. Where water consumption of Brick Kiln unit shall be recorded?

Ans. If water consumed is having some economic value/cost and is not used as a basic raw material (in such case, it would be reported under basic raw material), it is to be reported in item 21 of Block H (Consumable store). If water is extracted free, it need not be reported in the schedule.

23.Q. What is the Amortization?

Ans. Amortization refers to spreading out of capital expenses for intangible assets over a specific period of time for accounting and tax purpose. In other word, it is the depreciation applied to intangible assets.

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

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

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

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

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

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

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

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

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

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

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

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

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

Ans. Fixed deposit of any nature will be included under current assets in Block D, irrespective of their tenure.

31.Q. Will the debenture be considered as Outstanding Loan?

Ans. Both, convertible and non-convertible will be considered as outstanding loan.

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

Ans. The expenditure incurred for 'labour welfare fund' by the unit will be recorded against Item 12 of Block E (contribution to provident and other fund).

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

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

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

Ans. 'Uniform (for carrying out specific activity-operation)' will be recorded for operating expense (Block F Item 3) and 'Uniform (as welfare for staff)' will be recorded for welfare expense (Block E item 13).

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

Ans. It should be treated as 'operating expenses' and recorded in Item 3 of Block F.

43.Q. Where the subscription paid to Business Associations should be considered?

Ans. It should be treated as 'operating expenses' and recorded in Item 3 of Block F.

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

Ans. If the item-wise purchase tax/inward freight is not separately available, it will be recorded against operating expenses in Block F. Otherwise, it will be included in the cost of raw material and reported in Block H/I.

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

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

46.Q. Where 'filing fees' should be recorded?

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

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

Ans. The value of the electricity sold by the factory should be recorded in Block G (Item 3). Quantity of electricity own generated and consumed should be recorded in Block H (Item 15).

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

Ans. It should be considered as 'operating expenses' and recorded in Block F. But, if a part of the raw material has been procured under the 'import license fee' and for the rest of the quantity, the right of import has been sold at a higher price, then the difference will be recorded against "*receipts from non-manufacturing services (including non-industrial services)"* in Block G.

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

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

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

Ans. Any imported item, irrespective of whether it is a basic item for manufacturing or not, should be recorded in Block I provided it is imported directly by the factory. Hence 'consumable stores' or 'packing items', if imported, should be recorded in Block I with some remarks as NPCMS code/quantity cannot be reported.

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

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

52.Q. In many cases, the subsidy claimed for the previous Accounting Years (AY) is received in the current year after a long gap, and in the BOA the same is recorded as and when it is received irrespective of the fact whether the entire amount of subsidy received

actually pertains to that current AY or not. For example, in many cases the fertiliser subsidy is claimed in current year, but received after one year. What should be the treatment?

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

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

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

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

Ans. The ASI return should be compiled considering the information available within the reference period (i.e. April-March). All the information involved in the preparation of ASI return in the above said scenario (accounting year for January-December or July-June) should be apportioned in consultation with the factory management. As for example, information of April-December, for the units having accounting year January-December and information of July-March, for the units having accounting year July-June are to be considered for compilation of ASI return. It may kindly be noted that no such information beyond the reference period are to be considered while preparing the ASI return.

55.Q. How to treat trading arising from sale of cars/two-wheelers/three-wheelers etc. in cases of factories involved in Maintenance and repair of motor vehicles (NIC-2008 code: 45200) and Maintenance and repair of motor cycles, mopeds, scoters and three wheelers (NIC-2008 code: 45403)

Ans: Such sale of cars/two-wheelers/three-wheelers etc. may not be reported anywhere in the ASI schedule. Also, the expenses made by the factory, while doing such trading, may be apportioned and omitted from Block F after consultation with factory management. The information relating to repair and maintenance activities is to be obtained by consulting other documents like journal, ledgers, trial balance, muster roll etc. and through intensive probing.

56.Q. In Block A, how to determine the 5 digit NIC code when the unit produces multiple products?

Ans. Product having highest ex-factory value of output rather than quantity is to be considered for determining the 5 digit NIC code.

57.Q. For units having status of unit code 3, what should be the number of months of operation?

Ans. For units having status of unit code 3, the number of months of operation should be recorded as zero (0).

58.Q. As per Schedule III of Companies Act 2013 Computer Software is recorded as intangible asset and intangible assets under development are also to be reported under fixed assets in B/S by factories. However, in ASI, software is reported in Block C, Srl. No. 8, as fixed assets. Whether development of computer software, which is under process, should be reported in capital work in progress?

Ans. Yes, development of software, if under process, should be reported in capital work-in-progress.

59.Q. Biometric Attendance equipment is reported in the fixed asset statement. Where this should be recorded?

Ans. This should be included in Item 10, block C, i.e. under other fixed asset.

60.Q. Is it possible that a factory making profit during the accounting year, may report a negative working capital?

Ans. Yes, this is possible. However, the same need to be re-confirmed by consulting relevant documents/asking probing questions.

61.Q. If administration staff/supervisors are hired by contract where they are to be recorded in block E?

Ans. They will be reported in Block E, either in Manager/Supervisor/other employee, as the case may be, depending on the kind of work they are doing.

62.Q. In Block E, where apprentice/ probation employees are to be reported?

Ans. Apprentice will be classified as casual employee and Probation employee will be treated as Regular Employee.

63.Q. Max, Min reported in Block E working sheet is not generated in Part II, while taking print out only maximum value is generated.

Ans. It is done as per the requirement of Labour Bureau who is the main user of Part II data.

64.Q. Under which block/item Royalty of trademark and logo should be reported?

Ans. It should be reported under block F, Item 3 i.e. operating expenses.

65.Q. Finished product has been transported from the unit to godown. From godown the finished products are sent out to stockist, distributers, whole sellers and Retailers. In Which part of the schedule these expenses (from unit to godown) & (godown to distributor) are to be included in Item 3 of Block F or in Block J?

Ans. The transport cost from unit to godown will go to Block F, Item 3 (i.e. operating expenses) and the rest will be taken in distributive expense in Block J.

66.Q. What should be considered as current assets?

Ans. Current assets are those assets which can be converted into cash in a short span of time (usually within 12 months). An asset shall be classified as current when it satisfies any of the following criteria:

- It is expected to be realized in or is intended for sale or consumption in the company's normal operating cycle.
- It is held primarily for the purpose of being traded.
- It is expected to be realized within 12 months.
- It is cash or cash equivalent unless it is restricted from being exchanged or used to settle a liability for at least 12 months.

All other asset should be classified as Non-current assets.

67.Q. What should be considered as current liabilities?

Ans. Current liabilities are those liabilities which are expected to become due within a short span of time (usually within 12 months). A liability shall be classified as current when it satisfies any of the following criteria:

- It is expected to be settled in the company's normal operating cycle.
- It is held primarily for the purpose of being traded.
- It is due to be settled within 12 months.
- The company does not have an unconditional right to defer settlement of the liability for at least 12 months.

All other liabilities shall be classified as Non-current liabilities.

68.Q. Which category of Proprietary Firm (i.e. units having type of organisation code 1) is compulsorily required to get its accounts audited?

Ans. As per Section 44AB of Income Tax Act 1961, if the total sales, turnover or gross receipts (as the case may be) in business for the year exceed or exceeds Rs. 1 crore, then the proprietor is compulsorily required to get its accounts audited from a chartered accountant.

69.Q. What will be the treatment of Inward and Outward Transportation cost? Is there any duplication (double counting)?

Ans. Inward Transportation cost (Item 12 & Item 13, Block F) and Outward Transportation cost (Item 14 & Item 15, Block F) have been introduced as separate items in ASI schedule. The basic purpose of introducing these items as separate items is to get an estimate of the transportation cost from ASI data explicitly, as Transportation Cost is an important component of the Logistic Cost of the factory. If item-wise inward transportation cost figures are separately available, the same are considered in Block H/I in the cost of raw material of the corresponding items. In such case sum total of all such inward transportation cost figures will be reported against Item 12 and/or Item13, Block –F. If item-wise inward transportation

cost figures are not separately available, the inward transportation cost continues to be a part of Operating Expenses (Item 3, Block –F). However, in such case, the same amount would also have to be recorded under Item 12 and/or Item 13, Block –F. Similarly, outward transportation cost (Item 14 & Item 15, Block F) would continue to be considered under distributive expenses (wherever applicable) in Block J as well. This will ensure that there would be minimum deviation from the present mode of input and output calculations in the schedule.

Although same items are being recorded in two different blocks, in order to avoid any duplication/double counting, these items viz. Inward Transportation cost (Item 12 & Item 13, Block F) and Outward Transportation cost (Item 14 & Item 15, Block F) will not be considered in calculation of input and output of the unit.

70.Q. How to report the value of FIXED ASSETS in Block C which were reported against Right of Use in the Balance Sheet of the Unit?

Ans. If the Right of Use Assets are under financial lease towards lessee factory, the same are to be reported in Block C as similar to owned fixed assets for that lessee factory. Expenses against either type of lease – financial or operational lease – are to be reported in Block F of the Lessee as per ASI instructions. For further clarification, please refer Para 14 of Annexure-XII.

71.Q. How to report the depreciation claimed on Right of Use Assets in the Profit and Loss account of the Unit?

Ans. If the Right of Use Assets are under financial lease towards lessee factory, the depreciation of the same are to be reported in Block C as similar to owned fixed assets for that lessee factory. If the Right of Use Assets are under operational lease towards lessee factory, the depreciation of the same may be reported in Block F as per ASI instructions. For further clarification, please refer Para 14 of Annexure- XII.

72.Q. A unit is CLOSED for 3 years and again NOP for another 3 years. However, it is expected that the unit has the chance of operation soon. What should the treatment with such unit?

Ans. Since going by this procedure the unit has not done any manufacturing in the last 6 years. Therefore, it should be "Deleted (04)" following the standard procedure. If in a later period the unit is found to be operational again, it may be added in the ASI frame accordingly.

73.Q. Can code 4 i.e. deleted be reported for a manufacturing unit which has been engaged only in trading activity for the last three years?

Ans. If the unit shifted its activity and engaged only in trading activity, the status code of the unit is to be reported as "Deleted (04)" and appropriate industry code would be provided in the reported industry, so that, such units are not considered in ASI survey in the current year as well as in the subsequent years of ASI survey, as such activity is outside the purview of ASI.

74.Q. In case of Brick Kiln industry how many months shall be recorded in Block B, Item 7?

Ans. Number of months of operation (Block B, Item 7) 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).

75.Q. Shall water Treatment Plant be taken as Pollution Control Equipment?

Ans. It depends on the use of the water treatment plant. If the water treatment plant is used to treat fresh/natural water for use in the manufacturing/production, it should be treated as Plant & Machinery (Block C, item 4). However, if the water treatment plant is used to treat industrial waste water for its reuse or safe disposal to the environment (such as Effluent Treatment Plant), it is to be considered as pollution control equipment. However, if a factory pays charges for using common ETP (Effluent Treatment Plant) available in a particular area/locality, the expenses would be included against operating expenses (item 3 of Block F), since the plant is not owned by the factory.

76.Q. Under which head installation charges will be considered?

Ans. If the installation charges are for "Electrical Installation (Fitted to Plant & Machinery)", it should be reported in item 4 of Block C. If installation charges for Electrical Installation / Fittings / Meters, the value of electrical fittings of more than one year life should be recorded against 'other fixed assets' item 10 of Block C, and else the values should be recorded in Block F, item 3.

77.Q. Where will rent received from partly rented Warehouse located in other states be recorded?

Ans. Partly rented warehouse in other State/UT generates economic activity outside the territorial boundary state where the ASI unit is selected for the survey. Hence it will be treated as a separate production unit in the state where it is located. So rent received for warehouse located in other states should not be considered for reporting.

Annexure-XII

A Short Note on Accounting

1. Accounting may be defined as the process of recording, classifying, summarising, analysing and interpreting financial transactions and communicating the results to the users interested in such communications.

2. **Financial Statements**: A business entity (firm or company or enterprise) produces three financial statements at the end of the accounting year viz.

- **Balance Sheet**
- **Profit and Loss Accounts**
- **Cash Flow Statements**

3. **Balance Sheet**: A **Balance Sheet** gives

- **Value of Owner's Capital or Equity**
- **Value of Liabilities**
- **Value of Assets**

as on the closing day of the accounting year (e.g. 31st Mar, 2023 or 31st Dec, 2022)

4. Balance Sheet is based on the ***Fundamental Accounting Equation*** as indicated below:

Value of Assets **(Uses of Funds)**

= ***Value of Owners' Capital*** **(Sources of Funds)**

+ ***Value of Liabilities*** **(Sources of Funds)**

For companies, **Owners' Capital** refers to **'Equity Capital' or 'Shareholder's Funds'**.

5. As already mentioned, Accounting Statements are prepared by recording financial transactions. Recording of financial transactions are done using **Double Entry Accounting System.**

6. Under this accounting system, every transaction (exchange of goods and services) has two entries

– Debit Entry and (equal) Credit Entry.

6.1 The words 'Debit' and 'Credit' are respectively derived from two Latin words as follows:

Latin Word debitum = what is due – it is abbreviated as Dr. (debit)

Latin Word Credere = what is trusted – it is abbreviated as Cr. (credit)

7. **Classification of Accounts:**

Real Account	Refers to Assets
Personal Account	Refers to Persons or Institutions
Nominal Account	Refers to Income or gain/ Expenses or losses

7.1 **Recording of Transactions as per Generally Accepted Accounting Practices (GAAP)**: Rules of Debit and Credit are as follows:

Real Account	What comes in (to the business)	DR
	What goes out (from the business)	CR
Personal Account	Receiver from the business	DR
	Giver to the business	CR
Nominal Account	Expenses/loss	DR
	Income /Gain	CR

8. Broadly, **Debit** entries means

1) Increase in **expenses**
2) Increase in **assets**
3) Increase in **Dividends** (payments)
4) Decrease in **liabilities**
5) Decrease in **owner's equity**
6) Decrease in **sales or revenue**

8.1 Broadly, **Credit** Entries means

1) Increase in **liabilities**
2) Increase in **owner's capital or equity**
3) Increase in **sales or revenue**
4) Decrease in **expenses**
5) Decrease in **assets**
6) Decrease in **dividends**

8.2 Debit and Credit Entries of each transaction must satisfy the basic accounting equation

Assets = Owner's Capital + Liabilities

e.g. if asset is increased (debit entry), then either

Owner's Capital is increased (credit entry)

Or

Liability is increased (credit entry)

9. **Accounting Entries** are recorded in Ledger Accounts:

Debit entries are made in the **left side** of the Ledger Accounts.

Credit entries are made in the **right side** of the Ledger Accounts.

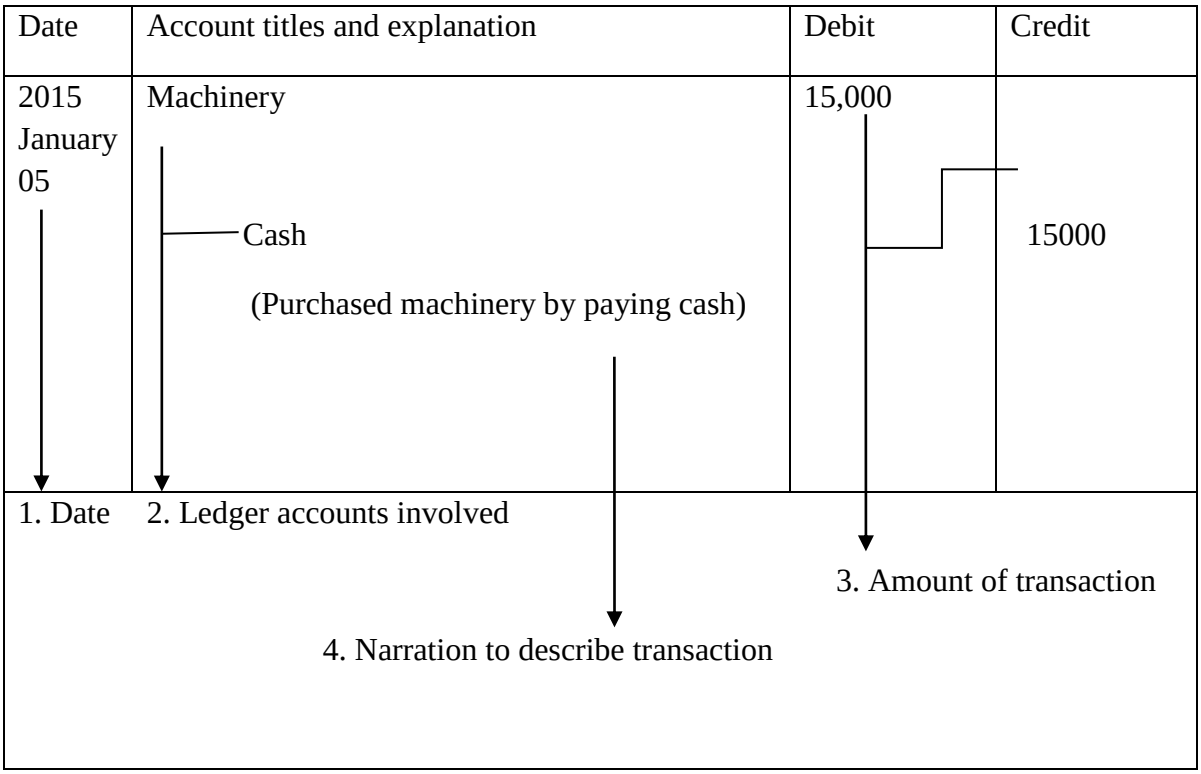
10. **Accounting Sequence:**

Business Transactions sequentially lead to

- **T-accounts(optional)**
- **Journal Entry (i.e. journalise each transaction)**
- **Ledger Posting (i.e. post journal entry to Accounts Ledger)**
- **Trial Balance (i.e. create trial balance using Accounts Ledger)**
- **Evaluate Trial Balance for errors**
- **Rectify the Trial Balance for errors**
- **Prepare from Rectified Trial Balance**
  - **Balance Sheet**
  - **Profit & Loss Accounts**

10.1 **Definition of Journal**: The book of accounts in which all the transactions are recorded daily in chronological order together with a short description is called 'Journal'.

10.2 **Format of Journal**: A typical journal entry, say, *purchasing of machinery by cash on 5th January, 2015* is as follows:



10.3: **Ledger**: The books of account in which transactions are recorded in respective accounts after they have been entered in journal.

Format of Ledger:

Dr	Machinery A/c							Cr
Date	Particulars	*JF	Amount(Rs.)		Date	Particulars	JF	Amount(Rs.)
05/01/2015	To Cash		15,000					

Dr	Cash A/c							Cr
Date	Particulars	*JF	Amount(Rs.)		Date	Particulars	JF	Amount(Rs.)
					05/01/2015	By Machinery		15,000

*Here JF refers to 'Journal Folio' Number i.e. page number of the journal in which the transaction is recorded.

11. **Trial Balance**: Trial Balance is a statement of all ledger balances. It is prepared on a particular date (normally at the end of the accounting period) to check the arithmetical accuracy of the books of account.

11.1 **Features of Trial Balance:**

- It contains the balances of all ledger accounts (either 'debit balance' or 'credit balance').
- It is a statement and not an account
- It is not a part of books of account of an entity.
- It is prepared at a particular point of time i.e. on a particular date.
- The total of debit balances is equal to the total of credit balances on account of **Double Entry Accounting System**.

It is a prima facie evidence of the correctness of the books of accounts.

11.2 **LIMITATIONS:**

- It merely checks the arithmetical accuracy of the books of accounts
- Even a tallied Trial Balance does not ensure that all the transactions have been correctly recorded, posted.
- Certain errors may remain in the books even when Trial Balance tallies.

11.3 **Format of Trial Balance:**

Sl. No.	*Heads of Account*	*Logic*	*Debit Balance (Rs.)*	*Credit Balance (Rs.)*
1.	Plant and Machinery Account	Asset	✓	
2.	Furniture Accout	Asset	✓	
3.	Salary Account	Expense	✓	
4.	Discount Allowed Account	Expense	✓	
5.	Bank Overdraft Account	Liability		✓
6.	Cash in Hand Account	Asset	✓	
7.	Creditors Account	Liability		✓
8.	Sundry Debtors Account	Asset	✓	
9.	Carriage Inward Account	Expense	✓	
10.	Carriage Outward Account	Expense	✓	
11.	Sales Account	Income		✓
12.	Purchases Account	Expense	✓	
13.	Discount Received Account	Income		✓
14.	Interest Paid Account	Expense	✓	

12. **It is useful to remember the following facts**:

12.1 Double Entry accounting system is based on ***accrual*** basis of accounting.

Accrual basis means

- sales or revenue are recorded in books of accounts even if payment is not received from the customer during the accounting year.
- Purchases or expenses are recorded in books of accounts even if payment is not made to customer during the accounting year.

12.2. **Inventory** is *usually* valued at **cost price of goods manufactured (product costs)**.

12.3 **Product Cost** consists of **three components**:

- **Direct Materials** (Directly traceable to a specific product, significant quantity, significant value in relation to total cost of the product)
- **Direct Labour** (directly work on the specific product, significant volume, significant value in relation to total cost of the product)
- **Manufacturing/Factory Overhead**
    - Indirect materials like nails, glue etc. in manufacture of wood products
    - indirect labour like factory supervisor, guards etc.
    - other manufacturing overhead like rent of P & M, factory related utilities, repair, depreciation etc.)

12.4**. Manufacturing Units** prepare **three** kinds of inventory accounts. They are:

- **Raw Materials Inventory**
- **Work-in-process (semi-finished goods) Inventory**
- **Finished Goods Inventory**

12.5 **Cost of goods available for sale** = **(Opening value of finished goods) + (Cost of goods manufactured)**

12.6 **Ending value of finished goods** = **(Cost of goods available for sale) - (cost of goods sold)**

12.7 '**Operating Expenses'** refers to 'period costs' as distinct from 'product costs' (applicable per unit of the product) as it is incurred during the operating cycle of the unit or the accounting period of the unit irrespective of whether the unit makes profit or loss during the accounting period.

13. In the ASI schedule major part of items included in the Balance Sheet (BS) is covered in Blocks C & D. Items excluded from BS in the ASI schedule are

- ‘Share Capital’ and ‘Reserves & Surplus’ collectively called ‘**Owner’s Equity**’ or ‘**Shareholder’s Funds**’
- non-current assets **other than ‘Fixed Capital’**
- non-current liabilities **other than ‘Outstanding Loan’**.

13.1 Items included in the Balance Sheet are collected in the ASI schedule in Blocks C & D only as follows:

- Fixed Assets (Non-current Assets) in Block C.
- Inventory (current assets) in Block D
- Other Current Assets in Block D
- Current Liabilities in Block D
- Outstanding Loan (part of non-current liabilities) in Block D

13.2 Similarly, items included in the profit and loss account are collected in different blocks of ASI schedule as follows:

- Block F [**operating expenses and non-operating expenses (items 8, 9, 10) paid]**
- Block G[**other operating revenue received and non-operating revenue (items 8, 9, 10) received]**
- Block H **(part of product costs)**, Block I (**part of product costs**)
- Block J (**product sales**)
- Block E **(labour cost** as well as **salaries of supervisory and managerial staff).**

14. **Treatment of Balance sheet disclosures in ASI Returns due to amendments in Accounting Standard:**

14.1 With effect from 1st April, 2019 some changes in Balance Sheet disclosures of Factories, have been made. Clarification and treatment regarding their reporting in ASI schedule are given below:

14.2 **Right of Use (ROU) Assets**: As per IND AS 116 (which supersedes AS 17), disclosure of the factories who have leased-in assets, exclusive of own Fixed assets, has to be done for both type of Lease, in the Balance sheet:

a. Assets under Financial Lease
b. Assets under Operating Lease

Reporting in ASI: Proper probing is to be done to ascertain the nature of lease of assets disclosed under Right of Use, to follow the ASI instructions. Therefore, in accordance with the ASI instructions, after ascertaining the nature of lease of assets, the following reporting is to be done for the Lessee factories:

i. Only Assets under Financial Lease, under ROU, are to be reported in Block C, as their ownership lies with the Lessee.
ii. Assets under Operational Lease are not to be taken in Block C for the Lessee factory, as their ownership lies with the Lessor.
iii. Under ROU, as operating lease assets are also included in Balance sheet, its depreciation & amortization figures may also contain its corresponding figures for operational leased assets. Hence these figures are to be separated out and reported in Block F as per ASI instructions. Similarly, "Interest on lease liabilities" if reported, is to be taken in Block F (against rent paid as per asset class and not in interest paid).
iv. Expenses against either type of lease-financial or operational lease-are to be reported in Block F of the Lessee as per ASI instructions.

14.3 **Investment Properties**: As per IND AS 40, disclosure of Investment properties is to be done by all factories, including Lessor factories.

Reporting in ASI: Proper probing is to be done to ascertain the nature of assets disclosed under investment properties. Therefore, in accordance with the ASI instructions, after ascertaining the nature of lease of assets, the following reporting is to be done for Lessor factories:

i. All assets owned (i.e. held for long term capital appreciation, or for future use, etc.) irrespective of whether they have been completely rented out or not for the part of entire accounting year are to be reported in Block-C.
ii. All operational leased out properties are to be reported in Block C of the Lessor factories.
iii. Assets under Financial Lease are not to be considered in Block C of Lessor factories.

14.4 Hence, deep probing is essential in both the above cases to ascertain the nature of lease of assets disclosed and accordingly their treatment/reporting in ASI return may be decided as per ASI instructions.