



क्षेत्र कर्मचारियों के लिए अनुदेश
Instructions to Field Staff

खंड/Volume-I

अनिगमित सेक्टर के उद्यमों (ए.एस.यू.एस.ई) का
वार्षिक सर्वेक्षण

**ANNUAL SURVEY OF UNINCORPORATED SECTOR
ENTERPRISES (ASUSE)**

2023-2024

(अक्टूबर 2023 – सितंबर 2024)

(October 2023 – September 2024)

अभिकल्प, संकल्पनाएँ, परिभाषाएँ एवं प्रक्रियाएँ
Design, Concepts, Definitions and Procedures

भारत सरकार

Government of India

सांख्यिकी और कार्यक्रम कार्यान्वयन मंत्रालय

Ministry of Statistics and Programme Implementation

राष्ट्रीय प्रतिदर्श सर्वेक्षण कार्यालय

National Sample Survey Office

सितंबर 2023

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Chapter One

Coverage, Concepts, Design and Definitions

1.0 Introduction:

1.0.1 National Sample Survey Office (NSSO) of India will be conducting Annual Survey on Unincorporated Sector Enterprises (ASUSE) 2023-24 during October, 2023 to September, 2024.

1.0.1.1 This survey will be devoted exclusively to economic and operational characteristics of unincorporated non-agricultural establishments in manufacturing, trade and other services sector. The unit of enquiry of the ASUSE will be an ‘establishment’.

1.0.2 **Objective of the survey:** Unincorporated sector is an integral part of Indian economy, which not only comprises of large number of establishments but also generates large number of employment in this sector. Besides, its contribution to Gross Domestic Product (GDP) of the country is also significant. Unincorporated sector has tremendous potential to grow higher.

This necessitates the need for reliable and comprehensive data pertaining to unincorporated sector for planning and policy formulations. ASUSE survey is devoted exclusively to an integrated survey on economic and operational characteristics of unincorporated non-agricultural enterprises in manufacturing, trade and other services sectors to supplement the corporate sector data. This will help National Accounts Division (NAD) of MOSPI to compute important components of national accounts. Specially designed three-digit product codes included in the enterprise schedule of this round will help NAD also make use of the survey results in preparation of ‘Supply-Use’ Table. The data to be collected during ASUSE 2023-24 will help in meeting the requirements of different Ministries, Organizations and users in general.

1.1 Outline of Survey Programme

1.1.1 **Subject Coverage:** The ASUSE 2023-24, which will be launched in October 2023 and continue till September 2024, will cover all unincorporated non-agricultural establishments.¹ belonging to three sectors viz., ‘Manufacturing’, ‘Trade’ and ‘Selected Services other than Trade’.

(i) The survey will cover the following broad categories:

- (a) Manufacturing establishments **excluding** those registered under Sections 2m(i) and 2m(ii) of the Factories Act, 1948
- (b) Manufacturing establishments registered under Section 85 of Factories Act, 1948
- (c) Establishments engaged in cotton ginning, cleaning and bailing (code 01632 of NIC-2008) excluding those registered under Sections 2m(i) and 2m(ii) of the Factories Act, 1948

¹The concept of ‘establishments’ will be discussed in paragraph 1.4.5.

- (d) Establishments manufacturing Bidi and Cigar excluding those registered under bidi and cigar workers (conditions of employment) Act, 1966
- (e) Non-captive electric power generation, transmission and distribution by units not registered with the Central Electricity Authority (CEA)
- (f) Trading establishments
- (g) Other Service sector establishments

Categories of establishments under coverage in (a) to (g) above will be:

- (a) Proprietary and partnership establishments [excluding Limited Liability Partnership (LLP) establishments]
- (b) Society/trust/association/club/body of individuals etc., Co-operatives, Self-Help Groups (SHGs), Non-Profit Institutions (NPI/NPISH), etc.

Following establishments will be **excluded** from the coverage:

- (a) Establishments which are incorporated i.e. registered under Companies Act, 1956/ Companies Act, 2013.
- (b) Manufacturing establishments and other establishments providing manufacturing services, which are covered under Annual Survey of Industries (ASI)
- (c) The electricity units registered with the Central Electricity Authority (CEA)
- (d) Government Department/Government Company/Government Society/ Public Sector Unit

(ii) Coverage of the survey in terms of ‘NIC – 2008 codes’ is as follows:

A. NIC 2008 codes under coverage of the survey	
NIC 2008 codes	Description
Manufacturing	
10	Manufacture of Food Products
11	Manufacture of Beverages
12	Manufacture of Tobacco Products
13	Manufacture of Textiles
14	Manufacture of Wearing Apparel
15	Manufacture of Leather and Related Products
16	Manufacture of Wood and Products of Wood and Cork, except Furniture; Manufacture of Articles of Straw and Plaiting Materials
17	Manufacture of Paper and Paper Products
18	Printing and Reproduction of Recorded Media
19	Manufacture of Coke and Refined Petroleum Products
20	Manufacture of Chemicals and Chemical Products
21	Manufacture of Pharmaceuticals, Medicinal Chemical and Botanical Products
22	Manufacture of Rubber and Plastics Products

A. NIC 2008 codes under coverage of the survey	
NIC 2008 codes	Description
23	Manufacture of other non-metallic Mineral Products
24	Manufacture of Basic Metals
25	Manufacture of Fabricated Metal Products, except Machinery and Equipment
26	Manufacture of Computer, Electronic and Optical Products
27	Manufacture of Electrical Equipment
28	Manufacture of Machinery and Equipment n.e.c.
29	Manufacture of Motor Vehicles, Trailers and Semi-Trailers
30	Manufacture of Other Transport Equipment
31	Manufacture of Furniture
32	Other Manufacturing
33	Repair and Installation of Machinery and Equipment
3510	Electric power generation, transmission and distribution (except 35101, 35102, 35104)
01632	Cotton Ginning, Cleaning and Baling
45200	Maintenance and Repair of Motor Vehicles
45403	Maintenance and Repair of Motor Cycles, Mopeds, Scooters and 3-Wheelers
Trading	
45	Wholesale and Retail Trade and Repair of Motor Vehicles and (excluding NIC 5-digit 45200, 45403)
46	Wholesale Trade, except of Motor Vehicles and Motorcycles
47	Retail Trade, except of Motor Vehicles and Motorcycles
Other Services	
36	Water collection, treatment and supply (excluding those covered under ASI)
37	Sewerage (excluding those covered under ASI)
38	Waste collection, treatment and disposal activities; materials recovery (excluding those covered under ASI)
39	Remediation activities and other waste management services
492	Other Land Transport (excluding 49212, 49213)
49227	Special code for driver operating under aggregators (OLA/ UBER/ MERU, Rapido, etc.)
50	Water Transport
52	Warehousing and Support Activities for Transportation (excluding those covered under ASI)
53	Postal and Courier Activities
55	Accommodation
56	Food and Beverage Service Activities
58	Publishing Activities (excluding those covered under ASI)
59	Motion Picture, Video and Television Programme Production, Sound Recording and Music Publishing Activities (excluding those covered under ASI)
60	Broadcasting and Programming Activities
61	Telecommunications
62	Computer Programming, Consultancy and Related Activities
63	Information Service Activities
64193	Special code for Chit funds

A. NIC 2008 codes under coverage of the survey	
NIC 2008 codes	Description
64300	Trusts, Funds and Other Financial Vehicles
64309	Special code for self – help groups
649	Other Financial Service Activities Except Insurance and Pension Funding Activities
64921	Special code for investment club
64929	Special code for activities of private moneylenders
661	Activities Auxiliary to Financial Service Activities, except Insurance and Pension Funding (excluding 6611-Administration of financial markets)
662	Activities auxiliary to insurance and pension funding
663	Fund Management Activities
68	Real Estate Activities
68108	Special code for renting of building for residential purpose
68109	Special code for renting of building for commercial purpose
69	Legal and Accounting Activities
70	Activities of Head Offices; Management Consultancy Activities
71	Architecture and Engineering Activities; Technical testing and Analysis
72	Scientific Research and Development
73	Advertising and Market Research
74	Other Professional, Scientific and Technical Activities (excluding those covered under ASI)
75	Veterinary Activities
77	Rental and Leasing Activities
78	Employment Activities
79	Travel Agency, Tour Operator and Other Reservation Service Activities
80	Security and Investigation Activities
81	Services to Buildings and Landscape Activities
81309	Special code for activities of electricians, plumbers, etc.
82	Office Administrative, Office Support and Other Business Support Activities (excluding those covered under ASI)
85	Education
86	Human Health Activities
87	Residential Care Activities
88	Social Work Activities Without Accommodation
90	Creative, Arts and Entertainment Activities
91	Libraries, Archives, Museums and Other Cultural Activities
92	Gambling and Betting Activities (coverage will be restricted to legal activities only)
93	Sports Activities and Amusement and Recreation Activities
941	Activities of Business, Employers and Professional Membership Organizations
94910	Religious Activities by Organizations
94919	Special code for Religious Activities By Individuals
9499	Activities of Other Membership Organizations n.e.c.
95	Repair of Computers and Personal and Household Goods (excluding those covered under ASI)
96	Other Personal Service Activities (excluding those covered under ASI)
96099	Special code for delivery service activities

B. NIC 2008 codes outside the coverage of the survey

1. All codes under sections:
 - A (Agriculture, forestry and fishing excluding 01632);
 - B (Mining and quarrying);
 - D (Electricity, gas, steam and air conditioning supply excluding 35103, 35105, 35106, 35107, 35109);
 - F (Construction);
 - O (Public Administration and Defence; compulsory social security);
 - T (Activities of households as employers; undifferentiated goods and services producing activities of households for own use);
 - U (Activities of extraterritorial organizations and bodies).
2. Codes: 491, 49212, 49213, 493, 51, 641 (excluding special code 64193), 642, 65, 6611, 942, 9492

1.1.2 Geographical coverage: The survey will cover the rural and urban areas of whole of India (except the villages in Andaman and Nicobar Islands which are difficult to access). The definitions of urban and rural areas as per census 2011 are given below:

1.1.2.1 Urban: Constituents of urban area are Statutory Towns, Census Towns and Outgrowths.

1.1.2.1.1 Statutory Town (ST): All places with a municipality, corporation, cantonment board or notified towns area committee, etc.

1.1.2.1.2 Census Town (CT): Places that satisfy the following criteria are termed as Census Towns (CTs).

- a. A minimum population of 5000
- b. At least 75% of the male main working population engaged in non-agricultural pursuits
- c. A density of population of at least 400 per sq.km.

1.1.2.1.3 Out Growth (OG): Out Growth should be a viable unit such as a village or part of a village contiguous to a statutory town and possess the urban features in terms of infrastructure and amenities such as *pucca* roads, electricity, taps, drainage system, education institutions, post offices, medical facilities, banks, etc. Examples of OGs are Railway colonies, University campuses, Port areas, that may come up near a CT or statutory towns outside its statutory limits but within the revenue limit of a village or villages contiguous to the town or city.

1.1.2.1.4 Urban Agglomeration (UA): It is a continuous urban spread constituting a town and its adjoining urban outgrowths (OGs) or two or more physically contiguous towns together and any adjoining urban out-growth of such towns.

1.1.2.2 Rural: All area other than urban are rural. The basic unit for rural area is the revenue village.

1.1.3 Period of survey and work programme: The period of ASUSE 2023-24 will be of twelve months' duration from 1st October 2023 to 30th September 2024. The survey period ASUSE 2023-24 will be divided into four sub-rounds of three months' duration:

sub-round 1 :	October – December 2023
sub-round 2 :	January – March 2024
sub-round 3 :	April – June 2024
sub-round 4 :	July–September 2024

In each of these sub-rounds, a number of sample first stage units (FSUs) i.e. villages/ blocks will be allotted for survey. The distribution of FSUs over the sub-rounds may not necessarily be the same. Attempt should be made to survey each of the FSUs during the sub-round to which it is allotted. *Because of the arduous field conditions, this restriction need not strictly be enforced in Andaman and Nicobar Islands, Lakshadweep, Ladakh and rural areas of Arunachal Pradesh and Nagaland.*

1.1.4 Schedules of enquiry: During this round, the following schedules of enquiry will be canvassed:

Schedule LSU	: list of households and non-agricultural establishments
Schedule ESU	: establishment schedule

1.2 Contents of Volume I

1.2.1 The present volume contains three chapters. Chapter One, besides giving an overview of the whole survey operation, discusses the concepts and definitions of certain important technical terms to be used in the survey. It also describes in detail the sample design and the procedure for selection of establishments adopted in this round. Instructions for filling in the two Schedules will be explained in Chapters Two and Three respectively.

1.3 Sample Design

1.3.1 Outline of sample design: A stratified multi-stage sampling design will be adopted for ASUSE.

Rural sector: The first stage units (FSU) will be the census villages in the rural sector. For rural part of Kerala, Panchayat wards (PW) will be taken as FSUs.

Urban sector: The First Stage Units (FSU) will be the latest updated UFS (Urban Frame Survey) blocks.

The Ultimate Stage Units (USU) will be establishments for both the sectors. In the case of large FSUs, one intermediate stage of sampling will be the selection of three hamlet-groups (HG)/sub-blocks (SBs) from each of the large FSUs.

1.3.2 Sampling frame to be used for selection of FSUs

Census 2011 list of villages will be used as the sampling frame for **rural areas**. Auxiliary information such as number of workers, etc. available from Sixth Economic Census (EC) frame will be used for stratification, sub-stratification and selection of FSUs, for rural areas (except Kerala). In **rural areas of Kerala**, list of Panchayat Wards (PW) as per Census 2011 will be used as sampling frame. For **all urban areas**, the latest updated list of UFS blocks (mostly, UFS 2012-17 or UFS 2017-22) will be the sampling frame.

1.3.3 Stratification of FSUs:

Rural sector: Each NSS State region will constitute a rural stratum.

Urban sector: In urban areas, strata will be formed within each NSS State region on the basis of population of towns as per Census 2011. The tentative stratum numbers and their composition (within each NSS State region) will be as follows:

stratum 1 :	all towns with population less than 50,000
stratum 2 :	all towns with population 50,000 or more but less than 3 lakhs
stratum 3 :	all towns with population 3 lakhs or more but less than 10 lakhs
stratum 4, 5, 6, ... :	each city with population 10 lakhs or more

1.3.4 Sub-stratification of FSUs:

1.3.4.1 Rural sector (Except Kerala)

1.3.4.1.1 Because of very small population sizes, **no sub-stratum** will be formed in the rural sector of four NSS regions, namely, Delhi (071), Daman & Diu and Dadra & Nagar Haveli (251), Lakshadweep (311) and Puducherry (341). Further, it is observed that, because of a number of villages (islands) in the rural Lakshadweep being uninhabited for a number of years and classified as prohibited by local administration, only four (4) villages are inhabited. Accordingly, all these four (4) villages are selected with probability 1.

1.3.4.1.2 In each of other NSS regions, firstly, all the villages with zero worker will comprise of a sub-stratum (say, '*zero sub-stratum*') within each stratum (i.e., NSS region), wherever available.

1.3.4.1.3 Then, for the remaining part of the stratum, principle of demarcating more number of sub-strata with higher variation may be adopted. For this purpose, variability of number of workers in a stratum (i.e. NSS region) may be accounted by computing coefficient of variation (CV) of the workers belonging to it. Primarily, the Sixth EC non-agricultural worker figures will be considered as stratification variable. In absence of the 6th EC worker, census non-agricultural worker figures may be considered.

1.3.4.1.4 Five '*non-zero sub-strata*' (i.e., number of workers is positive) may be demarcated where CV of worker in a stratum is less than or equal to 2; 7 '*non-zero sub-strata*' may be demarcated where CV of worker in a stratum is more than 2 but less than or equal to 3, and 9 '*non-zero sub-strata*' may be demarcated where CV of worker in a stratum is more than 3.

1.3.4.1.5 The ‘*non-zero sub-strata*’, as mentioned above, within each stratum will be formed by equalizing total worker size of the sub-stratum. In other words, the ‘*non-zero sub-strata*’ within each stratum will be formed in such a way that each of the sub-stratum possesses more or less equal no. of workers and the variance of workers within each sub-stratum in a stratum is minimum.

1.3.4.2 Rural sector (Kerala)

1.3.4.2.1 Five sub-strata will be formed of Panchayat Wards(PWs) within each stratum (i.e., NSS regions) by forming five quintile groups of population within the stratum. Thus, each sub-stratum will contain about 20% of population of stratum and the variance of population in each sub-stratum within a stratum is minimum.

1.3.4.3 Urban Sector:

1.3.4.3.1 For each stratum, as was done in previous ASUSE round, there will be two sub-strata based on the information as available from the latest available UFS blocks as follows:

sub-stratum 1: UFS blocks identified as Bazaar area (BA)/ Industrial area (IA)/ Hospital area (HA)/ Slum area (SA) which are likely to contain relatively higher number of establishments.

sub-stratum 2: remaining UFS blocks of the stratum

1.3.5 Allocation of FSUs:

1.3.5.1 **Total sample size (FSUs):** About 16900 FSUs will be covered for the central sample at all-India level. State wise allocation of sample FSUs is given in **Annexure-I** after paragraph 1.3.10.

1.3.5.2 **Allocation of total sample to States and UTs:** All-India sample size (FSUs) will be allocated to different State/UTs in proportion to total number of non-agricultural workers under coverage as per EC-6. Total allocation and number of FSUs surveyed in earlier rounds will also be taken into consideration.

1.3.5.3 **Allocation of State/UT level sample to rural and urban sectors:** State/UT sample sizes will be allocated to rural and urban sectors of the State/UT in proportion to number of non-agricultural workers under coverage as per EC-6.

1.3.5.4 **Allocation to strata:** Stratum allocations of State/UT for each sector will be made in proportion to number of non-agricultural workers under coverage as per EC-6 subject to the condition that each stratum has at least four FSUs allocated. In fact, because of the resource constraints of NSSO (FOD), allocations made at NSS region level during the last round of ASUSE may be inherited with certain adjustments. Attempt has been made to distribute the allocation at stratum level into sub-stratum level following the procedure mentioned in paragraphs and sub-paragraphs under 1.3.4.1 and 1.3.4.2 which will lead to approximate optimization.

1.3.5.5 Allocation to sub-strata

1.3.5.5.1 Rural sector (except Kerala): Four (4) FSUs may mandatorily be allocated to ‘zero sub-stratum’ irrespective of its size. The given allocation of a stratum (NSS region) minus the allocation made to the zero sub-stratum (i.e. 4) may be adjusted to the nearest multiple of 5 or 7 or 9 depending on the number of non-zero sub-strata being formed in that stratum to make it divisible by 5 or 7 or 9. Then equal allocation may be made to each of the non-zero sub-stratum to ensure that the principle of approximate optimum allocation is followed. In a few cases, following the above procedure, it is possible to have the size of the sub-stratum less than the allocation. However, in no case the allocation will exceed more than eighty percent of the sub-stratum size.

1.3.5.5.2 Rural sector (of Kerala): The given allocation of a stratum (NSS region) may be adjusted to the nearest multiple of 5 to make it divisible by 5. Then equal allocation will be made among the sub-stratum to ensure that the principle of approximate optimum allocation is followed.

1.3.5.5.3 Urban sector: Allocation will be at least 4 for each sub-stratum in the urban sector. However, the restrictions may be waived in special cases, especially in the States of North Eastern Region, if required.

1.3.6 Selection of FSUs:

From each stratum/sub-stratum, required number of sample FSUs will be selected by SRSWOR scheme. The selected FSUs from each of the sub-stratum may be allocated to four sub-rounds equally as far as possible. It is pertinent to mention that the sample sizes for each of the sub-rounds may not exactly be the same.

1.3.7 Formation of segment 9 and selection of hamlet-groups/ sub-blocks

1.3.7.1 Proper identification of the FSU boundaries: The first task of the field investigators is to ascertain the exact boundaries of the sample FSU as per its identification particulars given in the sample list. For urban samples, the boundaries of each FSU may be identified by referring to the map for the ‘UFS Phase’ used for selection of FSUs.

1.3.7.2 Formation of Segment 9: All non-agricultural establishments having 10 or more workers in the entire FSU and having operated at least one day during last 365 days preceding the day of survey (hereinafter to be called as ‘big establishments’) will be listed and all the *eligible units under coverage* will be surveyed. All the listed ‘big establishments’ (whether under coverage or not) will constitute segment 9. All *eligible establishments under coverage* in segment 9 will be surveyed.

1.3.7.3 Criterion for hamlet-group/sub-block formation: Having constituted segment 9 as stated above, it will be determined whether listing to be done in the whole sample FSU or not. For this, approximate present population (P) and approximate total number of non-agricultural establishments (E) for the whole FSU may be ascertained first from knowledgeable persons.

Depending upon the values of 'P' and 'E', it will be divided into a suitable number (say, D_P and D_E) of 'hamlet-groups' in the rural sector and 'sub-blocks' in the urban sector as stated below. Final value of number of 'hamlet-groups' to be formed in the rural sector (or 'sub-blocks' to be formed in the urban sector), say 'D', will be the higher of the two values ' D_P ' and ' D_E ' based on the dual criteria.

Population and establishment (dual) criteria			
approximate population (P)	no. of hg's/sb's to be formed (D_P)	approximate no. of non-agricultural establishments (E)	no. of hg's/ sb's to be formed (D_E)
less than 1200	1	less than 120	1
1200 - 1600	4	120 - 160	4
1601 - 2000	5	161 - 200	5
2001 - 2400	6	201 - 240	6
and so on	...	and so on	...

Example: If a village (FSU) has the approximate population (P) is 1400 and approximate number of non-agricultural establishments (E) is 200, then D_P will be 4 whereas D_E will be 5. The number of hamlet-groups to be formed will be maximum of D_P and D_E , i.e., 5 in this case. Thus, in this case, the number of hamlet-groups to be formed is decided on the basis of D_E and so, hamlet groups are formed in such a fashion that each 'hg' will have more or less equal number establishments (see paragraph 1.3.7.4 below).

For rural areas of (i) Himachal Pradesh, (ii) Sikkim, (iii) Andaman & Nicobar Islands, (iv) Uttarakhand (except four districts Dehradun, Nainital, Hardwar and Udham Singh Nagar), (v) Punch, Rajouri, Udhampur, Reasi, Doda, Kishtwar, Ramban, Ladakh region (Leh and Kargil districts) and (vi) Idukki district of Kerala, the number of hamlet-groups/sub-blocks will be formed as follows:

Population and establishment (dual) criteria			
population (P)	no. of hg's to be formed (D_P)	no. of non-agricultural establishments (E)	no. of hg's to be formed (D_E)
less than 600	1	less than 120	1
600 - 800	4	120 - 160	4
801 - 1000	5	161 - 200	5
1001 - 1200	6	201 - 240	6
and so on	...	and so on	...

1.3.7.4 Formation and selection of hamlet-groups/sub-blocks:

In case hamlet-groups/sub-blocks are to be formed in the FSU, the same should be done either by more or less equalising population or by equalising number of non-agricultural establishments. If the criterion for deciding the value of 'D' is population (i.e., D_P), then hg/sb may be formed by equalising population and on the other hand, if establishment criterion is used for deciding 'D' (i.e. based on D_E), then equalise the number of non-agricultural establishments to form 'D' number of hg/sb. If the value of 'D' is same for both population and establishments criteria, then hg/sb may be formed by equalising establishment.

1.3.7.5 Segments 1 & 2: Two segments (in addition to segment 9 already formed) may be selected from a large FSU wherever hamlet-groups/sub-blocks have been formed in the following manner – Segment 1 will be the hg/sb having maximum number of hired worker establishments (HWE) under the coverage. Two more hg's/sb's will be selected from the remaining hg's/sb's of the sample FSU with equal probability following the method of SRSWOR and combined to form Segment 2.

Listing and selection of the establishments will be done independently in the two selected segments. The FSUs without hg/sb formation will be treated as sample segment number 1 and in such cases there will not be any segment 2.

1.3.8 Listing of establishments and formation of their frame: All the households and non-agricultural establishments (NAEs) [including those found to be temporarily locked after ascertaining temporariness of locked NAEs through local enquiry] will be listed for each segment. Although all non-agricultural establishments are to be listed, only the unincorporated manufacturing, trade and service sector establishments which are eligible will be covered. Further, those establishments which operated for at least 30 days (15 days for seasonal/casual establishments and SHGs) during the reference period (i.e., last 365 days preceding the date of survey) will qualify for survey. Such establishments will hereafter be referred to as '**eligible establishments**'.

1.3.9 Formation of Second Stage Strata (SSS) and allocation of establishments

Eighteen (18) second-stage strata (SSS) will be formed within each sample FSU. Composition of various SSS and allocation of sample establishments is as under:

SSS no.	NIC 2008 codes	Description of major activities	Allocation of sample establishments
1	any of the NICs under survey coverage	Society/Trust/Association/Club/Body of individuals, etc.	2
2	any of the NICs under survey coverage	Co-operatives	2
3	64309 (special code)	Self-Help Groups	2
A. Hired Worker Establishments (HWE)			
(i) SSS pertaining to Manufacturing establishments			
4	01632, 19, 21, 26, 30, 35103, 35105, 35106, 35107, 35109, 45200, 45403	Cotton ginning, cleaning and bailing, coke and refined petroleum products, pharmaceuticals, medicinal chemical and botanical product, computer, electronic and optical products, other transport equipment, electric power generation etc., 'repair and maintenance of motor vehicles, motor cycles, etc.'	2
5	10, 11	Food products and beverages	2
6	13, 14, 15, 16, 17, 18, 31	Textiles, wearing apparel, leather and related products, wood and wood products, paper and paper products, printing, furniture etc.	2
7	12, 20, 22, 23, 24, 25, 27, 28, 29, 32, 33	Tobacco, chemical and chemical products, rubber and plastic products, other non-metallic mineral products, basic metals, fabricated metal product, electrical equipment, machinery and equipment n.e.c., motor vehicles, trailers and semi-trailers,	2

SSS no.	NIC 2008 codes	Description of major activities	Allocation of sample establishments
		other manufacturing activities, repair and installation of machinery and equipment.	
(ii) SSS pertaining to Trading establishments			
8	45(excluding 45200, 45403), 46, 47	Wholesale and retail trade and repair of motor vehicles and motorcycles, 'Other wholesale trade' and 'Other retail trade'. excluding 'repair and maintenance of motor vehicles, motor cycles, etc.'	4
(iii) SSS pertaining to Other services establishments			
9	56	Food and beverage service activities	2
10	85	Education	2
11	86, 87	Human health activities, residential care activities	2
12	36 – 39, 49211, 49219, 4922 (including 49227), 4923, 50, 52, 53, 55, 58 – 63, 64193, 64300, 6491, 64920, 64921, 64929, 6499, 6612, 6619, 662, 663, 68 (including 68108,68109) – 75, 77 – 81(including 81309), 82, 88, 90 – 93, 941, 94910, 94919, 9499, 95, 96 (including 96099)	Other services activities	4
B. Own Account Establishments (OAEs)			
13	01632, 10–33, 35103, 35105, 35106, 35107, 35109,45200,45403	Manufacturing activities including 'repair and maintenance of motor vehicles, motor cycles, etc.'	4
14	45 (excluding 45200, 45403), 46, 47	Wholesale and retail trade and repair of motor vehicles and motorcycles, 'Other wholesale trade' and 'Other retail trade'. excluding 'repair and maintenance of motor vehicles, motor cycles, etc.'	4
15	56	Food and beverage service activities	2
16	85	Education	2
17	86, 87	Human health activities, residential care activities	2
18	36 – 39, 49211, 49219, 4922, 4923, 50, 52, 53 55, 58 – 63, 64193, 64300, 6491, 64920, 64921, 64929, 6499, 6612, 6619, 662, 663, 68 (including 68108, 68109) – 75, 77 – 81(including 81309), 82, 88, 90 – 93, 941, 94910, 94919, 9499, 95, 96 (including 96099)	Other services activities	4
Total no. of sample establishments in a FSU			46

If there is segment formation in a FSU, allocation of sample establishments will be divided equally among two segments.

1.3.9.1 In addition to the above, **all the eligible establishments of segment 9 will be surveyed.**

1.3.10 **Selection of Establishment:** Sample establishment from each SSS (excluding segment 9) will be selected by SRSWOR.

However, **all the establishments in the frame will be selected** for a broad category of establishments (manufacturing/trade/other services) in the following situations:

- (i) All the manufacturing HWE, if total number of establishments in manufacturing SSSs is less than or equal to 8 considering both the segments 1 & 2
- (ii) All the trading HWE, if total number of establishments in trading SSSs is less than or equal to 4 considering both the segments 1 & 2
- (iii) All the ‘other service sector’ HWE, if total number of establishments in other services SSSs is less than or equal to 10 considering both the segments 1 & 2.

The sector-wise allocation of sample FSUs in ASUSE 2023-24 is given in Annexure I as follows.

Annexure-I: Allocation of Sample FSU in ASUSE 2023-24

State	Rural	Urban	Total
Andhra Pradesh	408	293	701
Arunachal Pradesh	142	48	190
Assam	310	208	518
Bihar	463	330	793
Chhattisgarh	236	158	394
Goa	24	24	48
Gujarat	339	362	701
Haryana	176	309	485
Himachal Pradesh	176	103	279
Jharkhand	270	159	429
Karnataka	355	344	699
Kerala	380	242	622
Madhya Pradesh	600	578	1178
Maharashtra	414	776	1190
Manipur	122	58	180
Meghalaya	88	52	140
Mizoram	82	52	134
Nagaland	86	75	161
Odisha	370	237	607
Punjab	225	275	500
Rajasthan	409	368	777
Sikkim	43	25	68
Tamil Nadu	513	629	1142
Telangana	232	287	519
Tripura	134	65	199
Uttar Pradesh	881	838	1719
Uttarakhand	166	131	297
West Bengal	612	566	1178
A & N Islands	32	34	66
Chandigarh	0	61	61
Daman and Diu & Dadra and Nagar Haveli	20	20	40
Delhi	12	409	421
Jammu & Kashmir	214	178	392
Ladakh	23	12	35
Lakshadweep	4	12	16
Puducherry	20	35	55
Total	8581	8353	16934

1.4 Concepts and Definitions:

1.4.0 Important concepts and definitions relevant to different schedules of this survey are explained below.

1.4.1 **Population coverage:** The following rules regarding the population/households to be covered are to be remembered while visiting households for the purpose of listing of households and establishments:

1. Under-trial prisoners in jails and indoor patients of hospitals, nursing homes etc., are to be excluded, but residential staff therein will be considered while listing is done in such institutions. The persons of the first category will be considered as normal members of their parent households and will be considered there. Convicted prisoners undergoing sentence will be outside the coverage of the survey.
2. Floating population, i.e., persons without any normal residence are not to be considered. But households residing in open space, roadside shelter, under a bridge, etc., more or less regularly in the same place, will be taken into account.
3. Foreign nationals will not be considered, nor do their domestic servants, if by definition the latter belong to the foreign national's household.
4. Persons residing in barracks of military and paramilitary forces (like police, BSF, etc.) will be kept outside the survey coverage due to difficulties in conducting survey therein. However, civilian population residing in their neighbourhood, including the family quarters of service personnel, are to be covered. Permission for this may have to be obtained from appropriate authorities.
5. Establishments run by persons staying in orphanages, rescue homes, *ashrams*, vagrant houses, old age homes, students staying in hostels and the residential staff (other than monks/ nuns) of these institutions are to be listed.

1.4.2 **House:** Every structure, tent, shelter, etc. is a house irrespective of its use. It may be used for residential or non-residential purpose or both or even may be vacant.

1.4.3 **Household:** A group of persons normally living together and taking food from a common kitchen will constitute a household. It will include temporary stay-away (those whose total period of absence from the household is expected to be less than 6 months during the survey period) but exclude temporary visitors and guests (expected total period of stay less than 6 months during the survey period). Even though the determination of the actual composition of a household will be left to the judgment of the head of the household, the following procedures will be adopted as guidelines.

(i) Each inmate (including residential staff) of a hostel, mess, hotel, boarding and lodging house, etc., will constitute a single-member household. If, however, a group of persons among them normally pool their income for spending, they will together be treated as forming a single household. For example, a family living in a hotel will be treated as a single household.

(ii) In deciding the composition of a household, more emphasis is to be placed on 'normally living together' than on 'ordinarily taking food from a common kitchen'. In case the place of resi-

dence of a person is different from the place of boarding, he or she will be treated as a member of the household with whom he or she resides.

(iii) A resident employee, or domestic servant, or a paying guest (but not just a tenant in the household) will be considered as a member of the household with whom he or she resides even though he or she is not a member of the same family.

(iv) When a person sleeps in one place (say, in a shop or in a room in another house because of space shortage) but usually takes food with his or her family, he or she should be treated not as a single member household but as a member of the household in which other members of his or her family stay.

(v) If a member of a family (say, a son or a daughter of the head of the family) stays elsewhere (say, in hostel for studies or for any other reason), he/ she will not be considered as a member of his/ her parent's household. However, he/ she will be considered as a single member household if the hostel is listed.

1.4.4 Enterprise: An institutional unit² in its capacity as a producer of goods and services is known as an enterprise. An enterprise is an economic transactor with autonomy in respect of both financial and investment decision-making, as well as authority and responsibility for allocating resources for the production of goods and services. It may be engaged in one or more economic activities at one or more locations. **It may be noted that unincorporated enterprises owned by households, all of whose output is intended either for final consumption or for gross fixed capital formation by those households is outside the coverage of the definition of enterprises used in this survey.**

1.4.5 Establishment: An establishment is an enterprise, or part of an enterprise, that is situated in a single location and in which either only a single productive activity is carried out or in which the principal productive activity accounts for major part of the value added. The enterprise and the establishment are the same for single-establishment firms.

The unit of enquiry of the ASUSE is an Establishment and not the Enterprise.

1.4.6 Non-agricultural establishment: All establishments covered under Sections 'C' to 'U' of NIC-2008 are "non-agricultural establishments". However, for the purpose of this survey Sections 'C' to 'S' of NIC-2008 may be considered. The NIC-2008 booklet may be used for recording NIC codes in various schedules. All non-agricultural establishments will, henceforth, be referred to as NAE for this survey.

1.4.7 Unincorporated non-agricultural establishments: Non-agricultural establishments which are not incorporated (i.e., neither registered under Companies Act, 1956 nor under Companies Act, 2013) will only be covered. Further, the domain of 'unincorporated establishments' will be as given in paragraph 1.1.1. The coverage will be restricted primarily to all household with proprietary and partnership establishments.

²An institutional unit is an economic entity that is capable, in its own right, of owning assets, incurring liabilities and engaging in economic activities and in transactions with other entities.

In addition, society/trusts/associations/clubs/body of individuals etc., Co-operatives, Self-Help Groups (SHGs) and Private Non-Profit Institutions (NPIs) including Non-Profit Institutions Serving Households (NPISH) will be covered.

1.4.8 Manufacturing Establishment: A manufacturing establishment is a unit engaged in the physical or chemical transformation of materials, substances or components into new products. It will also cover units working for other concerns on materials supplied by them. This will also include those units which are primarily engaged in providing manufacturing services such as maintenance and repair of industrial, commercial and similar machinery and equipment.

Thus, all activities covered by NIC – 2008 divisions 10 to 33 and 35 of NIC- 2008 will be considered as 'manufacturing' for the purpose of the survey. In addition, the activity of cotton ginning, cleaning and bailing (NIC - 2008 code 01632) will also be covered in the present survey under manufacturing. However, NICs **35101**(Electric power generation by hydroelectric power plants), **35102** (Electric power generation by coal based thermal power plants) and **35104** (Electric power generation and transmission by nuclear power plants) are **excluded** from this survey. *It is important to note that production of goods for the sole purpose of domestic consumption will **not** be considered as manufacturing.*

1.4.9 Trading Establishment: A trading establishment is a unit engaged in trade. Trade is defined to be an act of purchase of goods and their disposal by way of sale without any intermediate physical transformation of the goods. Thus, all the trading activities, both wholesale and retail (may be perennial, or casual, or seasonal) listed under NIC-2008 divisions 45 to 47 will be treated as trade. The activities of intermediaries who do not actually purchase or sell goods but only arrange their purchase and sale and earn remuneration by way of brokerage and commission will also be treated as trade. Thus, purchase and sale agents, brokers listed under NIC-2008 division and auctioneers listed will also be under the survey coverage.

1.4.10 Other Service Establishment: A servicing establishment or service sector establishment is engaged in activities carried out for the benefit of a consuming unit. Such consuming units could be individuals or other institutional units. Activities of service establishments typically results in changes in the condition of consuming units when such activities are realized by the consuming unit on demand. It is possible for a unit to produce a service for its own consumption provided that the type of activity is such that it could have been carried out by another unit. Some examples of changes that a producer of service brings about in the condition of consumers of service are:

- a) Changes in the condition of consumer's goods: the producer works directly on goods owned by the consumer by transporting, cleaning, repairing or otherwise transforming them;
- b) Changes in the physical condition of persons: the producer transports the persons, provides them with accommodation, provides them with medical or surgical treatments, improves their appearance etc.;
- c) Changes in the mental condition of persons: the producer provides education, information, advice, entertainment or similar services;

- d) Changes in the general economic state of the institutional unit itself: the producer provides insurance, financial intermediation, protection, guarantees, etc.

All activities under NIC – 2008 Sections H – U are considered as *otherservice activities*. Further, activities under Section E will also be under coverage. However, F (Construction), O (Public administration and defence; compulsory social security), T (Activities of households as employer; undifferentiated goods and services producing activities of households for own use) and U (Activities of extraterritorial organizations and bodies) are excluded from coverage of this survey. Only unincorporated establishments in the service sector under coverage as described in paragraph 1.1.1 will be surveyed. Among these also, activities under certain NIC - 2008 codes are **out of survey coverage**: 491 (transport via railways), 49212 (urban or suburban tramways), 49213 (urban or suburban underground or elevated railways), 493 (transport via pipeline), 51 (air transport), 641 (monetary intermediation) excluding special code 64193, 642 (activities of holding companies), 65 (insurance, reinsurance and pension funding), 6611 (administration of financial markets), 942 (activities of trade unions), 9492 (activities of political organizations).

1.4.11 Financial Establishment: A financial establishment is a servicing establishment that is principally engaged in financial intermediation or in auxiliary financial activities which are closely related to financial intermediation. Financial intermediation is a productive activity in which an institutional unit incurs liabilities on its own account for the purpose of acquiring financial assets by engaging in financial transactions on the market. The role of financial intermediaries is to channelize funds from lenders to borrowers by intermediating between them.

1.4.12 Household Establishment: A household establishment is one which is run by one or more members of a household or run jointly by two or more households on partnership basis irrespective of whether the establishment is located in the premises of the household(s) or not. In other words, **all proprietary and partnership establishments are household establishments**.

1.4.13 Non-household Establishment: Non-household establishments are those which are institutional i.e. owned and run by the public sector (Central or State Government, local self-governments, local bodies, government undertakings, etc.), corporate sector, co-operative societies, other type of societies, institutions, associations, trusts, etc.

1.4.14 Own Account Establishment (OAE): An establishment which is run without, any hired worker employed, on a fairly regular basis.³ is termed as an own account establishment

1.4.15 Hired Worker Establishment (HWE): An establishment which is employing at least one hired worker on a fairly regular basis is termed as hired worker establishment. Paid apprentices, paid household member/servant/resident worker in an establishment are considered as hired workers.

1.4.16 Perennial establishment: Establishments that are run more or less regularly throughout last 365 days are called perennial establishments.

³ "fairly regular basis" means the major part of the period when operation(s) of an establishment are carried out during a reference period.

1.4.17 **Seasonal establishment:** Seasonal establishments are those which usually run in a particular season or during fixed months of a year.

1.4.18 **Casual establishment:** Establishments that run **occasionally** (i.e., casually) in the last 365 days are called ‘casual establishments’.

1.4.19 **Classification of establishments based on ownership:**

(i) *Proprietary:* When an individual is the sole owner of an establishment, it is called a proprietary establishment.

(ii) *Partnership:* Partnership is defined as the ‘relation between persons who have agreed to share the profits of a business carried out by all or any one of them acting for all’. There may be two or more owners, belonging to the same or different households, on a partnership basis, **with or without formal agreement** (where there is a tacit understanding about the distribution of profits among the so-called partners).

(iii) *Limited Liability Partnership:* A limited liability partnership is a body corporate⁴ formed and incorporated under this *Limited Liability Partnership Act* (2008) and is a legal entity where two or more persons may engage together for a work/venture through partnership modalities i.e. with a tacit understanding of sharing the profit among the partners. However, the partner’s liabilities are limited only to the amount they invest into the partnership. Further, the basic nature of LLP provides shield to the partners in the sense that not only any liability is imposed on the other partner(s) in case of independent action of one partner but also it exonerates all the partners from attaching their personal assets in case of liquidation. This is excluded from the coverage of this survey.

(iv) *Public Sector Unit/Enterprise:* An enterprise, which is wholly owned/ run/managed by Central or State governments, quasi-government institutions, local bodies like Panchayat, Zilla Parisad, City Corporation, Municipal authorities, etc., autonomous bodies like Universities, Education boards, and institutions like schools, libraries etc. set up by the government, panchayat, etc., will be treated as public sector enterprise. Enterprises owned/ managed by a single or a group of private persons with no participation of the Government, local body etc. in it, both in terms of management and shares, will be treated as private sector enterprises. An enterprise should not be treated as a public sector enterprise if it is run on a loan granted by government, local body, etc.

(v) *Government Company:* It is a company where paid-up share capital of the appropriate Government (Central/ State/ Local) is not less than 51%.

(vi) *Government Departments:* Government owned/controlled enterprises that are not registered under any statute but are engaged in commercial activities are included in this category. The

⁴Body corporate broadly means a corporate entity which has a legal existence. This includes a private company, public company, Limited Liability Partnerships, foreign company, etc.

produce by governmental departmental enterprises are generally public utility good and services that are made available to people for their welfare at substantially lower prices than their cost. Government enterprises engaged in providing railway transportation, postal services, school, health services, drinking water and sanitation, recreation, art and culture, public utilities roads, electricity, etc. to people are treated as Government Departments.

(vii) **Non-Government Company:** It is a company where paid-up share capital of the Government (Central/ State/ Local) is less than 50%.

(viii) **Cooperatives:** A cooperative is an autonomous association of persons united voluntarily to meet their common economic, social, and cultural needs and aspirations through a jointly-owned and democratically-controlled establishment. Examples could be:

- businesses owned and managed by the people who use their services (a consumer cooperative)
- organizations managed by the people who work there (worker cooperatives)
- second- and third-tier cooperatives whose members are other cooperative

For the purpose of this survey, **only cooperatives registered under the Cooperative Societies Act will be considered as eligible cooperatives.**

(ix) **Society:** Any group of persons associated for any literary, scientific or charitable purpose, **registered under the Societies Registration Act 1860 or any State specific Societies Act** will be considered as Society for this survey.

(x) **Trust:** An arrangement through which one set of people, the trustees, are the legal owners of property which is administered in the interest of another set, the beneficiaries. Trusts may be set up to provide support for individuals or families, to provide pensions, to run charities, to liquidate the property of the bankrupts for the benefit of their creditors, or for the safe keeping of securities bought by trusts with their investor's money. The assets, which trusts hold are regulated by law, must be administered in the interests of the beneficiaries, and not for the profit of the trustees.

For the purpose of this survey, only trusts **registered under the Indian Trust Act 1882** or any State specific act will be considered as eligible trusts.

(xi) **Club/Association/Body of individuals:** A club/association/body of individuals is a group of two or more people united by a common interest or goal. They may or may not be registered with any authority.

(xii) **Non-Profit Institutions (NPI):** Non-profit institutions are legal or social entities created for producing goods and services whose status does not permit them to be a source of income, profit or other financial gain for the units that establish, control or finance them. In practice, their productive activities are bound to generate either surpluses or deficits but the units that establish, control or finance them cannot appropriate surpluses. The term "non-profit institution" derives from the fact that the members of the association controlling the NPI are not permitted to gain financially from its operations and cannot appropriate any surplus that it may make. It does not

imply that an NPI cannot make an operating surplus on its production. The following are examples of the kinds of entities that are likely to be found within the “non-profit sector”:

- a. Non-profit service providers, such as hospitals, higher education institutions, day-care centres, schools, social service providers and environmental groups;
- b. Non-governmental organizations promoting economic development or poverty reduction in less-developed areas;
- c. Arts and culture organizations, including museums, performing arts centres, orchestras, ensembles and historical or literary societies;
- d. Sports clubs involved in amateur sport, training, physical fitness and competitions;
- e. Advocacy groups that work to promote civil and other rights, or advocate the social and political interests of general or special constituencies;
- f. Foundations, that is, entities that have at their disposal assets or an endowment and, using the income generated by those assets, either make grants to other organizations or carry out their own projects and programs;
- g. Community-based or grass-roots associations that are member-based and offer services to or advocate for members of a particular neighbourhood, community or village;
- h. Political parties that support the placing of particular candidates into political office;
- i. Social clubs, including touring clubs and country clubs, that provide services and recreational opportunities to individual members and communities;
- j. Unions, business and professional associations that promote and safeguard labour, business or professional interests;
- k. Religious congregations, such as parishes, synagogues, mosques, temples and shrines, which promote religious beliefs and administer religious services and rituals.

NPIs may be market-producers as well as non-market producers. Schools, colleges, hospitals, etc., as NPIs, may be market-producers when they charge fees that are based on their production costs and that are sufficiently high to have a significant influence on the demand for their services. Their production activities must generate operating surplus or loss. At the same time, because of their status as NPI, they are also able to raise donation from third party. Further, there may be market NPIs serving businesses which are created by associations of the enterprises whose interest they are designed to promote. They consist of chambers of commerce, agricultural, manufacturing or trade associations, employers' organizations, which engage in activities of mutual interest or benefit to the group of businesses that control and finance them.

However, most NPIs are non-market producers which provide most of their output to others free or at prices that are not economically significant. The principal source of finance for these non-market NPIs are essentially regular subscriptions/donations paid by the members of the association that controls them or donations from third parties. The non-market NPIs are divided into two groups: those controlled by Government and those who are not. The former is not covered in ASUSE; but the latter described as Non-Profit Institutions Serving households (NPISH) are included in the coverage of ASUSE.

1.4.20.1 Self-help Groups: A self-help group (SHG) is a financial intermediary usually composed of 10-20 local persons. The members of SHG make small regular savings contributions over a few months until there is enough capital in the group to begin lending.

Funds are lent back to the members or at times to others. In India, many SHGs are 'linked' to banks for the hand delivery of microcredit.

1.4.20.2 Activity of self-help groups: Self-help groups are essentially engaged in the **financial intermediation** i.e. the activity of the SHG is essentially focussed to provide loans to the members and the members can utilise the loan for the purposes - personal or entrepreneurial. However, an SHG may be formed initially; and later, all or some members may be engaged in group-based non-financial activities. Examples of such group-based activities are given below:

- i. Collective organization of marketing for the produce of **individual establishments established using micro-credit**, particularly milk collection centers/ diary cooperatives at village level.
- ii. Collective activities of SHGs **using group credit** to access larger natural assets for production e.g. leasing lands and ponds for cultivation and pisciculture.
- iii. Other collective economic activities based on **group credit** that combines labour and management: stone-cutting, processing rice, managing a tent house, etc.
- iv. Management of government contracts such as running ration shops (as part of public distribution systems), cooking mid-day meal for school children, managing a subsidized fodder depot etc.

For **self-help groups engaged in financial intermediation** and also when **all or some members of the group run group based activities**, the following guidelines may be followed:

While listing an SHG the following three cases may be found:

- (a) **SHG is engaged in financial activities only:** In that case, it will be listed under financial intermediation.
- (b) **An SHG is formed and later all or some members of the group are engaged only in some non-financial activity under survey coverage:** In that case, the members will be treated as running a partnership establishment.
- (c) **An SHG is engaged in financial as well as non-financial activity:** If accounts are separable, the SHG will be listed under financial intermediation for its financial activity. For the non-financial part, it will be treated as separate partnership establishment. If separate accounts are not identifiable, the major activity will be decided based on the maximum income/turnover/employment.

1.4.20.3 Determination of eligibility of an SHG: An SHG will be considered as eligible establishment for the purpose of survey if the total number of days of operation of that SHG, in the last 365 days, is at least 15 days. Working days will include-

- a) Days of meeting
- b) Days of interaction with the bank for purpose of deposit/withdrawal/loan/repayment etc.
- c) Days of performing other jobs related to SHG like maintenance of register etc.

Generally, the SHG activities are coordinated by President/Secretary/Treasurer. In that case, the SHG may be listed in the house of the President/Secretary/Treasurer. In case any such member is absent for an SHG it will be listed against the household of the member maintaining the

accounts/records. If more than one person maintains the accounts/records, the SHG will be listed against the household of the senior-most member of the group.

1.4.20.4 Determination of number of hired workers of an SHG: In case of SHGs, if any member (including office bearers) performs the operational activities of the SHG like maintaining accounts for SHG, collecting due amounts from the borrower, etc. by drawing remuneration on a fairly regular basis, they will be treated as working owner i.e. worker. Members of SHG who attend meetings regularly or participate in the activities of the SHG including decision making process without taking any remuneration will **not** be treated as working owner for the purpose of this survey. Instead they will be considered as ‘active members of SHG’ and to be reported in item 793 of Block 8 in ESU schedule. Members (including office bearers) who takes sitting fees for attending meetings of SHG will **not** be considered as working owner.

1.4.21 Investment Club: Investment clubs are a group of people who pool their money to make investments. Usually, investment clubs are organized as partnerships where members usually meet on periodic basis and study different investments, to make investment decisions as a group. The decisions on buying and selling (investment) are made through voting process. Club meetings may be educational and each member may actively participate in investment decisions. The income and losses of the club are passed through to its partners and are reported on their individual tax returns.

1.4.22 Education: The term ‘education’ for the purpose of collection of information on various aspects in this survey will mean the following:

Literate: A person who can both read and write a simple message with understanding in at least one language is considered literate. Those who are not able to do so are considered ‘not literate’.

School education:

Primary level refers to up to Class V, irrespective of the recognition status of the school. For this survey, the primary level has been defined as Class I-V for all the States/UTs uniformly.

Secondary level refers to Class X and *Higher secondary level* refers to Class XII and both follow the syllabus and pattern of the education as in ‘recognised schools’. It may be noted that sometimes that these are also taught in colleges/open schools.

Graduation or above refers to general education at colleges and Universities (including Open University) that are recognised by University Grant Commission leading to degree in graduation or post-graduation. Distance education conducted by Universities, Deemed Universities or Institutions authorised by competent authorities for awarding regular degrees will also be considered.

1.4.22.1 Highest Level of education: General: It is the highest level of education considering all general educational level successfully completed by the members of the household. In this survey, information on general educational level will be collected on the following 6 categories (1 to 6):

highest level of education of the proprietor / major partner	
not literate	1
literate	
below primary	2
Primary and above but below secondary	3
Secondary and above but below higher secondary	4
higher secondary and above but below graduate	5
graduation and above	6

1.4.22.2 *Technical/professional/vocational courses*: This will include technical or professional courses, leading to degree/diploma/certificates, conducted by universities, deemed universities, open universities and other institutes authorised by competent authorities like All India Council of Technical Education (AICTE), Medical Council of India (MCI), etc. Some of these institutes are National Institute of Fashion Technology, National School of Drama, Satyajit Ray Film and Television Institute, Film and Television Institute of India, Lok Nayak Jayaprakash Narayan National Institute of Criminology and Forensic Science, etc., the Institute of Chartered Accountants of India, the Institute of Cost and Works Accountants of India, the Institute of Company Secretaries of India, Actuarial Society of India, etc. All types of vocational/technical training courses of duration 4 weeks or more, conducted by institutions recognised by central/state/UTs/local bodies. Further elaboration on this may be found in paragraph 3.4.5.5 in Chapter 3.

1.4.23 Brief descriptions of different types of establishments under the coverage of the survey are given below. NIC – 2008 book may be consulted for detailed list of all activities.

NIC-2008		coverage of survey
code	activity	
01632	COTTON GINNING,CLEANING AND BAILING	Cotton ginning, cleaning and bailing
10	MANUFACTURE OF FOOD PRODUCTS	Processing and preserving of meat, Processing and preserving of fish, crustaceans and mollusks and products thereof, Processing and preserving of fruit and vegetables, Manufacture of vegetable and animal oils and fats, Manufacture of dairy products, Manufacture of grain mill products, starches and starch products, Manufacture of other food products and Manufacture of prepared animal feeds.
11	MANUFACTURE OF BEVERAGES	Distilling, rectifying and blending of spirits, Ethyl alcohol production from fermented materials, Manufacture of wines, Manufacture of malt liquors and malt, Manufacture of soft drinks, Production of mineral waters and other bottled waters.
12	MANUFACTURE OF TOBACCO PRODUCTS	Stemming and redrying of tobacco, Manufacture of bidi, Manufacture of cigarettes, cigarette tobacco, Manufacture of cigars and cheroots, Manufacture of snuff, Manufacture of zarda, Manufacture of catechu(katha) and chewing lime, Manufacture of pan masala and related products and Manufacture of other tobacco products including chewing tobacco n.e.c.

NIC-2008		.coverage of survey
code	activity	
13	MANUFACTURE OF TEXTILES	Preparation and spinning of textile fibres, Weaving of textiles, Finishing of textiles, Manufacture of knitted and crocheted fabrics, Manufacture of made-up textile articles except apparel, Manufacture of carpets and rugs, Manufacture of cordage, rope, twine and netting and Manufacture of other textiles n.e.c.
14	MANUFACTURE OF WEARING APPAREL	Manufacture of wearing apparel except fur apparel, Manufacture of articles of fur and Manufacture of knitted and crocheted apparel.
15	MANUFACTURE OF LEATHER AND RELATED PRODUCTS	Tanning and dressing of leather; Manufacture of luggage, handbags, saddlery and harness; Dressing and dyeing of fur and Manufacture of footwear.
16	MANUFACTURE OF WOOD AND PRODUCTS OF WOOD AND CORK, EXCEPT FURNITURE; MANUFACTURE OF ARTICLES OF STRAW AND PLAITING MATERIALS	Saw milling and planing of wood, Manufacture of products of wood, cork, straw and plaiting materials.
17	MANUFACTURE OF PAPER AND PAPER PRODUCTS	Manufacture of pulp, paper and paperboard, Manufacture of corrugated paper and paperboard and containers of paper and paperboard, Manufacture of other articles of paper and paperboard.
18	PRINTING AND REPRODUCTION OF RECORDED MEDIA	Printing and service activities related to printing, Reproduction of recorded media
19	MANUFACTURING OF COKE AND REFINED PETROLEUM PRODUCTS	Manufacture of coke oven products and Manufacture of refined petroleum products.
20	MANUFACTURES OF CHEMICALS AND CHEMICAL PRODUCTS.	Manufacture of basic chemicals, fertilizer and nitrogen compounds, plastics, synthetic rubber in primary forms, Manufacture of other chemical products and Manufacture of man-made fibres.
21	MANUFACTURE OF PHARMACEUTICALS, MEDICAL CHEMICAL AND BOTANICAL PRODUCTS	Manufacture of pharmaceuticals, medicinal chemical and botanical products.
22	MANUFACTURE OF RUBBER AND PLASTICS PRODUCTS	Manufacture of rubber tyres and tubes, Retreading and rebuilding of rubber tyres, Manufacture of other rubber products and Manufacture of plastics products.
23	MANUFACTURE OF OTHER NON METALLIC MINERAL PRODUCTS	Manufacture of glass and glass products and Manufacture of non-metallic mineral products n.e.c.
24	MANUFACTURE OF BASIC METALS	Manufacture of basic iron and steel, Manufacture of basic precious and other non-ferrous metals and casting of metals.

NIC-2008		.coverage of survey
code	activity	
25	MANUFACTURE OF FABRICATED METAL PRODUCTS, EXCEPT MACHINERY AND EQUIPMENT	Manufacture of structural metal products, tanks, reservoirs and steam generators, Manufacture of weapons and ammunition and Manufacture of other fabricated metal products, metalworking service activities.
26	MANUFACTURE OF COMPUTER, ELECTRONIC AND OPTICAL PRODUCTS	Manufacture of electronic components, Manufacture of computers and peripheral equipment, Manufacture of communication equipment, Manufacture of consumer electronics, Manufacture of measuring, testing, navigating and control equipment, watches and clocks, Manufacture of irradiation, electromedical and electrotherapeutic equipment, Manufacture of optical instruments and equipment and Manufacture of magnetic and optical media.
27	MANUFACTURE OF ELECTRICAL EQUIPMENT.	Manufacture of electric motors, generators, transformers and electricity distribution and control apparatus, Manufacture of batteries and accumulators, Manufacture of wiring and wiring devices, Manufacture of electric lighting equipment, Manufacture of domestic appliances and Manufacture of other electrical equipment
28	MANUFACTURE OF MACHINERY AND EQUIPMENT N.E.C	Manufacture of general purpose machinery and Manufacture of special-purpose machinery.
29	MANUFACTURE OF MOTOR VEHICLES, TRAILERS AND SEMI TRAILERS	Manufacture of motor vehicles, Manufacture of bodies (coachwork) for motor vehicles, Manufacture of trailers and semi-trailers and Manufacture of parts and accessories for motor vehicles.
30	MANUFACTURE OF OTHER TRANSPORT EQUIPMENT	Building of ships and boats, Manufacture of railway locomotives and rolling stock, Manufacture of air and spacecraft and related machinery, Manufacture of weapons and ammunition and Manufacture of transport equipment n.e.c.
31	MANUFACTURE OF FURNITURE	Manufacture of furniture.
32	OTHER MANUFACTURING	Manufacture of jewellery, bijouterie and related articles, Manufacture of musical instruments, Manufacture of sports goods, Manufacture of games and toys, Manufacture of medical and dental instruments and supplies and other manufacturing n.e.c.
33	REPAIR AND INSTALLATION OF MACHINERY AND EQUIPMENT	Repair of fabricated metal products, machinery and equipment, and Installation of industrial machinery and equipment.
3510	ELECTRIC POWER GENERATION, TRANSMISSION AND DISTRIBUTION (<i>EXCEPT NIC 2008 CODES 35101, 35102, 35104</i>)	Electric power generation by non-coal based thermal (e.g. diesel, gas), Electric power generation using solar energy, Electric power generation using other non-conventional sources, Transmission of electric energy and Collection and distribution of electric energy to households, industrial, commercial and other users n.e.c.

NIC-2008		coverage of survey
code	activity	
36	WATER COLLECTION, TREATMENT AND SUPPLY	Water collection, treatment and supply. This class includes water collection, treatment and distribution activities for domestic and industrial needs. Collection of water from various sources, as well as distribution by various means is included.
37	SEWERAGE	The operation and maintenance of sewer systems, Collecting and transporting of human or industrial waste water or rain water by means of sewerage networks, collectors, tanks and other means of transport (sewage vehicles etc.), Treatment of waste water or sewer by means of physical, chemical or biological processes.
38	WASTE COLLECTION, TREATMENT AND DISPOSAL ACTIVITIES; MATERIALS RECOVERY	Collection of non-hazardous waste, Collection of hazardous waste, Treatment and disposal of non-hazardous waste, Treatment and disposal of hazardous waste, Materials recovery.
39	REMEDIATION ACTIVITIES AND OTHER WASTE MANAGEMENT SERVICES	Remediation activities and other waste management services. This includes cleanup of contaminated buildings and sites, soil, surface or ground water and other specialized pollution-control activities.
45	WHOLESALE AND RETAIL TRADE AND REPAIR OF MOTOR VEHICLES AND MOTOR CYCLES	Sale of motor vehicles, Maintenance and repair of motor vehicles, Sale of motor vehicle part and accessories, Sale, maintenance and repair of motorcycles and related parts and accessories. Note: The NIC 5-digit codes 45200 and 45403 pertain to manufacturing services and may be considered under manufacturing.
46	WHOLESALE TRADE, EXCEPT OF MOTOR VEHICLES AND MOTOR CYCLES	Wholesale on a fee or contract basis, Wholesale of agricultural raw materials and live animals, Wholesale of food, beverages and tobacco, Wholesale of household goods, Wholesale of machinery, equipment and supplies, Other specialized wholesale, Non specialized wholesale trade.
47	RETAIL TRADE, EXCEPT OF MOTOR VEHICLES AND MOTOR CYCLES	Retail sale in non-specialized stores, Retail sale of food, beverages and tobacco in specialized stores, Retail sale of automotive fuel in specialized stores, Retail sale of communications equipment in specialized stores, Retail sale of other household equipments in specialized stores, Retail sale of cultural and recreation goods in specialized stores, Retail sale of other goods in specialized stores, Retail sale via stalls and markets, Retail trade not in stores, stalls or markets.
492	OTHER LAND TRANSPORT (excluding Urban or suburban tramways [49212] and Urban or suburban underground or elevated railways [49213])	Urban or suburban passenger land transport, Urban or suburban passenger bus transport (excluding chartered bus), other urban or suburban passenger transport n.e.c., Long-distance bus services, Charters, excursions and other occasional coach services, Rental of private cars with driver, Taxi operation, Operation of school buses and buses for transport of employees, Passenger transport by man- or animal-drawn vehicles, Other non-urban passenger land transport n.e.c, Motorised road freight transport, Non-motorised

NIC-2008		coverage of survey
code	activity	
		road freight transport.
49227	Special Code	Driver operating under aggregators (OLA,UBER,MERU etc.)
50	WATER TRANSPORT	Sea and coastal ferry service, Sea and coastal water cruise, water taxis and other sight-seeing boats, Sea and coastal long distance water transport, Sea and coastal freight water transport, River ferry service, River cruise, water taxi, boat services, Long distance river water transport, transport of freight via rivers, canals, lakes and other inland waterways, including inside harbours and ports.
52	WAREHOUSING AND SUPPORT ACTIVITIES FOR TRANSPORTATION	Warehousing and storage. Includes cold storage, storage and warehousing of general merchandise, furniture, automobiles, gas and oil, chemicals, textiles etc. Also included is storage of goods in foreign trade zones, Service activities incidental to land transportation, Service activities incidental to water transportation, Cargo handling incidental to land transport, Cargo handling incidental to water transport, Activities of travel agents, Activities of shipping cargo agents, Activities of movers and packers, Weighing of goods.
53	POSTAL AND COURIER ACTIVITIES	All enterprises providing postal services, <i>not owned by government, Public Sector Undertakings and local bodies</i> will be covered. This will include courier services.
55	ACCOMMODATION	Hotels, motels, inns, resorts providing short term lodging facilities (includes accommodation in house boats), Provision of short term lodging facilities to members of a particular organization such as company guest houses & similar establishments, Provision of accommodation in campgrounds, trailer parks, recreational camps and fishing and hunting camps for short stay visitors, Provision of space and facilities for recreational vehicles, Accommodation provided by mountain shelters, Accommodation provided by student residences, school dormitories; Worker hostels and boarding houses. Dharamshala type lodging places, private guest/rest houses, tourist lodges etc. which provide short-stay accommodation are to be covered under hotels <i>provided they are run by private individuals/organizations.</i> <i>However similar facilities if provided by Govt./PSU/Local body/Statutory bodies (e.g. ISI, IIT, Universities etc.) are excluded from the purview of the coverage of this survey.</i> [A hotel is an establishment that provides lodging services with or without arrangements for meals, other prepared food and refreshments.]
56	FOOD AND BEVERAGE SERVICE ACTIVITIES	Restaurants, Bars with or without restaurants, Cafeterias, fast-food restaurants and other food preparation in market stalls, Ice cream mobile vendors, mobile food carts, Restaurant and bar activities connected to transportation, when carried out by separate units, Event catering, Activities of food service contractors (e.g. for transportation companies), Operation of canteens or (e.g. for

NIC-2008		.coverage of survey
code	activity	
		<p>factories, offices, hospitals or schools) on a concession basis (<i>but departmental canteens run by government will be excluded</i>), Tea/coffee shops, Mobile beverage vendors.⁵</p> <p>[A restaurant generally provides eating and drinking services where prepared meals, food and refreshments and other snacks are sold for immediate consumption without any provision for lodging.]</p>
58	PUBLISHING ACTIVITIES	<p>Publishing of books, brochures, leaflets and similar publications, including publishing encyclopedias (including on CD-ROM), Publishing of atlases, maps and charts; Publishing of audio books, Publishing of directories and mailing lists, Publishing of newspapers, journals and periodicals, On-line publishing of statistics and other information, Publishing of operating systems and system software, Publishing of computer games for all platforms.</p>
59	MOTION PICTURE, VIDEO AND TELEVISION PROGRAMME PRODUCTION, SOUND RECORDING AND MUSIC PUBLISHING ACTIVITIES	<p>Production of motion picture, Video production, Production of television programmes or television commercials, Post production activities of motion picture, Post production activities of television programmes or television commercials, Post production activities of video production, Distribution of Motion picture, video tapes, CDs, DVDs and Distribution of television programme, Motion picture or video tape projection in cinemas, in the open air or in other projection facilities, Activities of cine-clubs, Activities of sound recording in studio or elsewhere, Activities of music publishing.</p>
60	PROGRAMMING AND BROADCASTING ACTIVITIES	<p>Radio broadcasting, Television programming and broadcasting activities. The broadcasting can be performed using different technologies, over-the-air, via satellite, via a cable network or via internet.</p>
61	TELECOMMUNICATIONS	<p>Activities of basic telecom services, telephone, telex and telegraph (includes the activities of STD/ISD booths), Maintenance of telecom network; Activities of the cable operators, Activities of providing internet access by the operator of the wired infrastructure, Activities of internet access by the operator of the wireless infrastructure, Activities of maintaining and operating paging, cellur and other telecommunication networks, Activities of other wireless telecommunications activities, Activity of internet access by the operator of the satellite infrastructure, Other satellite telecommunications activities, Specialized telecommunications applications such as satellite tracking, communications telemetry, and radar station operations, operation of satellite terminal station, internet access over networks such as dial-up internet access etc.</p>
62	COMPUTER PROGRAMMING, CONSULTANCY AND RELATED ACTIVITIES	<p>Writing, modifying, testing of computer program to meet the needs of a particular client, Web-page designing, Providing software support and maintenance to the clients, Installation of computer</p>

⁵The activity of establishment engaged in making and selling of golgappa (panipuri), momo, idli, dosa, luchi, samosa, etc. for immediate consumption will be considered as Restaurant Activity.

NIC-2008		coverage of survey
code	activity	
		system, and train and support the users of the system and providing hardware support including planning and designing of computer systems that integrate computer hardware, software and communication technologies, Software installation, Computer disaster recovery.
63	INFORMATION SERVICE ACTIVITIES	Data processing activities including report writing, Web hosting activities, Providing general time-share mainframe facilities to clients; Providing data entry services, Operation of web sites that use a search engine to generate and maintain extensive databases of internet addresses and content in an easily searchable format, Operation of other websites that act as portals to the internet, such as media sites providing periodically updated content, News agency activities, Telephone based information services, Activities of cyber café.
64193	CHIT FUNDS	Activities of chit fund will be given a special code 64193
643	TRUSTS, FUNDS AND OTHER FINANCIAL VEHICLES	This class includes legal entities organized to pool securities or other financial assets, without managing, on behalf of shareholders or beneficiaries. The portfolios are customized to achieve specific investment characteristics such as diversification, risk, rate of return, and price volatility. These entities earn interest, dividends, and other property income, but have little or no employment and no revenue from the sale of services. Self Help Groups essentially engaged in financial intermediation will be given a special code 64309.
649	OTHER FINANCIAL SERVICE ACTIVITIES EXCEPT INSURANCE AND PENSION FUNDING ACTIVITIES	Financial leasing, Financial service activities primarily concerned with making loans by institutions not involved in monetary intermediation (such as venture capital companies, industrial banks, investment clubs), where the granting of credit can take a variety of forms, such as loans, mortgages, credit cards etc., other financial service activities primarily concerned with distributing funds other than by making loans, Activities of hire - purchase financing, housing finance companies, commercial loan companies, other credit activities including pawn shops. Activities of Investment clubs will be given a special code 64921. A money lender regardless of whether registered under Money Lender's Act will be under coverage. Activity of private money lenders has been given a special code 64929.
661	ACTIVITIES AUXILIARY TO FINANCIAL SERVICE ACTIVITIES, EXCEPT INSURANCE AND PENSION FUNDING (excluding Administration of financial markets [6611])	This includes the operation and supervision of financial markets other than by public authorities, such as commodity contracts exchanges, futures commodity contracts exchanges, securities exchanges, stock exchanges, stock or commodity options exchanges; dealing in financial markets on behalf of others (e.g. stock broking) and related activities, securities brokerage, commodity contracts brokerage, foreign exchange services, etc., Activities of investment advisors, mortgage advisors and brokers, financial transaction processing and settlement activities, trustee,

NIC-2008		coverage of survey
code	activity	
		fiduciary and custody services on a fee or contract basis.
6621	RISK AND DAMAGE EVALUATION	Activities auxiliary to insurance and pension funding; This includes the provision of administration services of insurance, such as assessing and settling insurance claims;
6622	ACTIVITIES OF INSURANCE AGENTS AND BROKERS	This includes activities involved in or closely related to insurance and pension funding
663	FUND MANAGEMENT ACTIVITIES	This includes management of mutual funds, management of pension funds, management of other investment funds.
68	REAL ESTATE ACTIVITIES	<p>Real estate activities with own or leased property and Real estate activities on a fee or contract basis. This class includes buying, selling, operating of self-owned or leased real estate, providing of homes and furnished or unfurnished flats or apartments for more permanent use, typically on a monthly or annual basis, development of building projects for own operation, i.e. for renting of space in these buildings, subdividing real estate into lots without land improvement, operation of residential mobile home sites, Provision of real estate activities on a fee or contract basis including real estate related services such as activities of real estate agents and brokers, intermediation in buying, selling and renting of real estate on a fee or contract basis, management of real estate on a fee or contract basis, appraisal services for real estate, real estate escrow agents.</p> <p>Renting of building for residential purpose and for commercial purpose are to be covered under special code 68108 and 68109 respectively.</p>
69	LEGAL AND ACCOUNTING ACTIVITIES	Legal activities, Accounting, bookkeeping and auditing activities, Tax consultancy.
70	MANAGEMENT CONSULTANCY ACTIVITIES	Activities of head offices, Management consultancy activities.
71	ARCHITECTURE AND ENGINEERING ACTIVITIES: TECHNICAL TESTING AND ANALYSIS	Architectural and engineering activities and related technical consultancy, technical testing and analysis. This class includes architectural consulting activities, machinery, industrial process control and industrial plant design, engineering design and consulting activities for geophysical, geologic and seismic surveying, geodetic surveying activities, Performance of physical, chemical and other analytical testing of all types of materials and products, certification of products, including consumer goods, motor vehicles, aircraft, pressurized containers, nuclear plants etc. periodic road-safety testing of motor vehicles, testing with use of models or mock-ups (e.g. of aircraft, ships, dams etc.), operation of police laboratories.
72	SCIENTIFIC RESEARCH AND DEVELOPMENT	Research and experimental development on natural sciences, engineering, social sciences and humanities.
73	ADVERTISING AND MARKET RESEARCH	Advertising, market research and public opinion polling. This class includes the provision of a full range of advertising services (i.e.

NIC-2008		coverage of survey
code	activity	
		through in-house capabilities or subcontracting) including advice, creative services, production of advertising material, media planning, and buying, Investigation into market potential, acceptance and familiarity of products and buying habits of consumers for the purpose of sales promotion and development of new products, including statistical analyses of the results, investigation into collective opinions of the public about political, economic and social issues and statistical analysis thereof.
74	OTHER PROFESSIONAL, SCIENTIFIC AND TECHNICAL ACTIVITIES	Fashion design related to textiles, wearing apparel, shoes, jewelry, furniture and other fashion goods as well as other personal or household goods, Activities of interior decorators, Services of graphic designers, Photographic activities (commercial and consumer photograph production, Photographic film processing, Activities of photojournalists, Micro-filming of documents), Business brokerage activities, Patent brokerage activities, Weather forecasting activities, Security consulting, etc.
75	VETERINARY ACTIVITIES	These activities include the provision of animal health care and control activities for farm animals or pet animals. These activities are carried out by qualified veterinarians in veterinary hospitals. It also includes animal ambulance activities.
77	RENTAL AND LEASING ACTIVITIES	Renting and operational leasing of passenger cars (without drivers), trucks, utility trailers and recreational vehicles. Rental of and leasing of recreational and sports goods, Renting of video tapes and disks, Renting of tent, furniture, pottery and glass, kitchen and tableware, utensils, household electrical and electronic equipments etc., Renting of books, journals and magazines, Renting of jewellery, musical instruments, scenery and costumes, Renting of textiles, wearing apparel, footwear, sleeping bag, rucksack, household goods. Renting and leasing of other machinery, equipment and tangible goods n.e.c. Leasing of non-financial tangible assets. This class includes the activities of allowing others to use non-financial assets for which a royalty payment or licensing fee is paid to the asset holder. The use of these assets can take various forms, such as permission for reproduction, use in subsequent processes or products, operating businesses under a franchise etc. The current owners may or may not have created those assets.
78	EMPLOYMENT ACTIVITIES	Activities of employment placement agencies, Temporary employment agency activities, Human resources provision and management of human resources functions.
79	TRAVEL AGENCY, TOUR OPERATOR AND OTHER RESERVATION SERVICE ACTIVITIES	Travel agency activities, Tour operator activities, activities of tourist guides, activities of marketing and promoting of services for visitors by providing information and assistance to organizations to locate accommodation, convention centers and entertainment venues and other travel-related reservation services (including for transportation, hotels, restaurants, car rentals, entertainment and sport).

NIC-2008		coverage of survey
code	activity	
80	SECURITY AND INVESTIGATION ACTIVITIES	Private security activities, Security systems service activities, Investigation activities.
81	SERVICES TO BUILDINGS AND LANDSCAPE ACTIVITIES	Combined facilities support activities (this class includes the units that typically provide a combination of services, such as general interior cleaning, maintenance, trash disposal, laundry and related services. They provide operating staff to carry out these support activities), General cleaning of buildings, Cleaning of trains buses, planes etc., Cleaning of industrial machinery, Other building and industrial cleaning activities, Landscape care and maintenance service activities. Activities of electricians, plumbers, etc. will be provided a special code 81309.
82	OFFICE ADMINISTRATIVE, OFFICE SUPPORT AND OTHER BUSINESS SUPPORT ACTIVITIES	Combined office administrative service activities (this class includes the provision of a combination of day to day office administrative services, such as reception, financial planning, billing and record keeping, personnel and mail services etc. for others on a contract or fee basis), Photocopying, duplicating and blueprinting services, Document preparation, typing, word processing and desktop publishing services, Other specialised office support services activities, Activities of call centres, Organization of conventions and trade shows, Activities of collection agencies and credit bureaus, Packaging activities, etc.
85	EDUCATION	Pre-Primary education, Primary education; General secondary education (includes Senior/Higher secondary education), Technical and vocational secondary education, Higher education, Sports and recreation education, Cultural education, Academic tutoring services, Professional examination review courses, Flying school, Professional and non-professional motor driving school, Educational support services. Educational institutions where salary of teachers/staffs is fully funded by the Government may be excluded. All private educational institutions will be covered whether or not recognised. This will include management training institutes, computer training centres, nursing schools, schools of music, drama, dance, fine arts, modelling, fashion designing, yoga and physical education and general coaching centres (e.g. for various competitive examinations) etc. are to be covered. This will also include adult education centres.
86	HUMAN HEALTH ACTIVITIES	Hospital activities, Medical and dental practice activities, Activities of Ayurveda, Unani, homeopath practitioners, Activities of nurses, masseurs, physiotherapists or other para-medical practitioners, Activities of independent diagnostic/pathological laboratories, Activities of independent blood banks, independent ambulance Activities. <i>All enterprises engaged in health and medical services other than those owned by government, public sector undertakings, local bodies will be covered, irrespective of the system of medicine.</i> All private dispensaries, clinics and consultation chambers run by

NIC-2008		coverage of survey
code	activity	
		doctors will be covered. An employed doctor and para-medical person doing private practice will be covered and his/her private practice alone will be considered as an establishment.
87	RESIDENTIAL CARE ACTIVITIES	Nursing care facilities (homes for the elderly with nursing care, convalescent homes, rest homes with nursing care), Residential care activities for mental retardation, mental health and substance abuse, Residential care activities for the elderly and disabled, Activities provided on a round-the-clock basis directed to provide social assistance to children and special categories of persons with some limits on ability for self-care, but where medical treatment or education are not important elements such as orphanages, children's boarding homes and hostels, temporary homeless shelters, institutions that take care of unmarried mothers and their children.
88	SOCIAL WORK ACTIVITIES WITHOUT ACCOMMODATION	Social work activities without accommodation for the elderly and disabled, Social counseling, welfare, refugee, referral and similar services which are delivered to individuals and families in their homes or elsewhere and carried out by government offices or by private organizations, disaster relief organizations and national or local self-help organizations and by specialists providing counseling services such as child day-care activities, community and neighbourhood activities, charitable activities like fund-raising or other supporting activities aimed at social work.
90	CREATIVE, ARTS AND ENTERTAINMENT ACTIVITIES	Dramatic arts, music and other arts activities. This class includes Stage production and related activities, Operation of concert and theatre halls and other arts facilities, Activities of sculptors, painters, cartoonists, engravers, etchers etc., Activities of individual writers for all subjects including fictional writing, technical writing etc., Activities of independent journalists, Activities of restoring of works of art such as paintings etc.
91	LIBRARIES, ARCHIVES, MUSEUMS AND OTHER CULTURAL ACTIVITIES	Library and archives activities, Museums activities and operation of historical sites and buildings, Botanical and zoological gardens and nature reserves activities.
92	GAMBLING AND BETTING ACTIVITIES	Wholesale and retail sale of lottery tickets, other gambling and betting activities. However, there may be certain gambling/betting activities that are illegal and clandestine in nature. These activities are out of coverage for the present survey.
93	SPORTS ACTIVITIES AND AMUSEMENT AND RECREATION ACTIVITIES	Operation of sports facilities, Activities of sports clubs, Other sports activities, Activities of amusement parks and theme parks.
941	ACTIVITIES OF BUSINESS, EMPLOYERS AND PROFESSIONAL MEMBERSHIP ORGANIZATIONS	Activities of chambers of commerce, guilds and similar organizations, federations of such organizations; activities of associations of writers, painters, lawyers, doctors, journalists and other similar organizations.

NIC-2008		.coverage of survey
code	activity	
949	ACTIVITIES OF OTHER MEMBERSHIP ORGANIZATIONS	<p>Activities of other membership organizations, such as religious organizations, will be covered.</p> <p>Activities of political organizations will not be covered.</p> <p>Activities of rotary clubs, student associations, war veterans' associations, book clubs, philatelic clubs, associations of minority groups, and the activities of other similar associations/organizations will be included.</p> <p>A separate special code 94919 will be assigned for Religious activities by individuals.</p>
95	REPAIR OF COMPUTERS AND PERSONAL AND HOUSEHOLD GOODS	<p>Repair and maintenance of computer and peripheral equipment, Repair and maintenance of automated terminals like automatic teller machines, point-of-sale (POS) terminals, not mechanically operated, Repair and maintenance of communication equipment like cordless telephones, cellular phones, fax machines, commercial TV and video cameras etc. Repair and maintenance of consumer electronics, Repair and servicing of household appliances (refrigerators, stoves, washing machines, clothes dryers, room air conditioners, etc.), Repair and servicing of home and garden equipment such lawn mowers, edgers, trimmers etc., Repair of footwear and leather goods, Repair of furniture and home furnishings, Repair of bicycles, Repair and alteration of clothing, Repair and alteration of jewelry, Repair of watches, clocks and their parts, Repair of musical instruments, Repair of other personal and household goods.</p>
96	OTHER PERSONAL SERVICE ACTIVITIES	<p>Washing and (dry-) cleaning of textile and fur products, Hairdressing and other beauty treatment, Funeral and related activities, Social activities such as escort services, marriage bureaus, Pet care services such as boarding, grooming and training pets etc., Shoe shiners, porters, valet car parkers etc., Coin-operated personal service machines such as phone booths, weighing machines, blood pressure checking machines etc., Activities of sauna and steam baths, massage salons etc., Astrological and spiritualists' activities, <i>Activities of aaya, dhai, governess, baby sitter etc. (however, those employed in private households are classified under NIC 97 and are excluded from coverage)</i>, General household maintenance activities like grooming of the floor, dusting, cleaning of utensils etc.</p> <p>Delivery service activities will be under coverage. It includes delivery of goods through delivery persons by food service providers such as Swiggy, Zomato, Pizza Hut, Dominos, Dabbawallas, Online orders delivered at doorstep, households items delivered on order through telephone, emails, etc. The delivery service persons may or may not be under the payroll of the enterprises. If they are not under payroll, they will be treated as OAE and be captured through the households they belong to. A separate special code 96099 will be assigned for this activity.</p>

Chapter Two

Schedule LSU: List of Households and Non-agricultural Establishments

2.0.0 Introduction: Schedule LSU is meant for listing of all the houses, households and non-agricultural establishments including those without fixed premises found to operate for at least one day during the last 365 days preceding the date of survey in the sample FSU (or segments 1 & 2 in the case of large FSUs). Some establishment particulars like description of activity, type of ownership, broad activity category, registration code, NIC code, number of hired and total workers, duration of operation etc. for eligible establishments as per our definition are to be collected. This auxiliary information will be used for categorising the establishments into different types and formation of second stage strata. The sampling frames for selection of establishments for each of the second-stage strata will be prepared and details of the selection of sample establishments will be recorded in this schedule. Whenever hamlet-groups/ sub-blocks (hg's/ sb's) are required to be formed, particulars relating to the formation and selection of hg's/ sb's are also to be recorded in this schedule. Concepts and definitions of various items are given in Chapter One.

2.0.1 Structure of the schedule: Schedule LSU contains the following blocks:

Block 0: descriptive identification of sample FSU

Block 1: identification of sample FSU

Block 2: particulars of field operations

Block 3: sketch map of hamlet-group (hg)/sub-block (sb) formation

Block 4.1: list of hamlets (only for rural samples with hamlet-group (hg) formation)

Block 4.2: list and selection of hamlet-groups (hg's) / sub-blocks (sb's)

Block 5: list of non-agricultural establishments having 10 or more workers in the sample FSU (segment 9)

Block 5a: list of households and non-agricultural establishments (segment 1/2)

Block 5b: selection of eligible non-agricultural establishments under coverage (segment 1/2)

Block 6a: particulars of establishments in segment 9

Block 6b: particulars of sampling of establishments (for segments 1 & 2)

Block 7: remarks by investigators (JSO/FI)

Block 8: comments by supervisory officer(s)

2.0.2 Unit of survey and sampling frame: The first stage unit (FSU) is the 2011 census village in the rural sector (except Kerala). For rural part of Kerala, Panchayat wards are the FSU. FSU in the urban sector is the latest available Urban Frame Survey (UFS) blocks. The Junior Statistical Officer (JSO)/Field Investigator (FI), on arrival at a sample FSU, will ascertain the exact boundaries of it. This may be done with the help of the village officials like *patwari*, panchayat authorities etc. for rural areas and with the help of UFS maps/ ward maps/ town maps in the urban areas.

2.0.3 Listing of big non-agricultural establishments and formation of segment 9: After ascertaining the boundaries of the sample FSU, all the non-agricultural establishments having 10 or more workers and having operated for at least one day during last 365 days preceding the date of survey will be listed in Block 5 of Schedule LSU. These establishments will, henceforth, be called as 'big establishments'. They will constitute *segment 9* of the FSU. Wherever big establishments are available, segment 9 will be formed in the sample FSU irrespective of hg/sb formation. For the FSUs without hg/sb formation, listing of establishments for segment 9 in Block 5 and the listing of establishments in Blocks 5a and 5b may be done simultaneously. For the FSUs requiring hg/sb formation, listing of establishments of segment 9 in Block 5 may be done at the time of the listing of hamlets (described in the para 2.0.5). While listing the establishments in Block 5a (i.e. segment 1 and/or 2), these big establishments are also to be included with the caption 'segment 9 establishment' for the sake of completeness.

2.0.4 Formation of hamlet-groups (hg's) and formation of segments 1 and 2 in rural area: With a view to controlling the work load mainly at the stage of listing, hamlet-group formation will be resorted to in the large sample FSUs in rural areas. A large village (rural FSU) will be divided into a certain number (D) of divisions called hamlet-groups (hg's). The number of hamlet-groups to be formed (i.e. the value of D) will depend on the approximate present population of the sample FSU and/or the approximate number of non-agricultural establishments found to exist in the sample FSU. The criterion for deciding the number of hamlet-groups to be formed is explained in para 1.3.7.3.

The hamlet-group having maximum approximate number of Hired Worker Establishments (HWE) under coverage of survey will be selected with certainty and designated as *segment 1*. This will be done after considering approximate number of HWE under coverage as recorded in Block 4.2 of the listing schedule. Details regarding the selection procedure of segments have been discussed in para 2.5.1.4 – 2.5.1.7 of this Chapter.

Two more hamlet-groups will be selected from the remaining hamlet-groups of the sample FSU with equal probability following the method of Simple Random Sampling Without Replacement (SRSWOR) and they together will be marked as *segment 2*.

It may be noted that

- i) Listing and selection of establishments will be done separately and independently in segments 1 & 2.*
- ii) FSUs without hg/sb formation will not have segment 2.*

The procedure for listing hamlets and formation of segment 9 and hamlet-groups is outlined below:

2.0.5 Procedure: In a large village (rural FSU), there exist usually a few localities or pockets where the houses of the village tend to cluster together. These are called 'hamlets'. In case there are no such recognised hamlets in the village, the census sub-divisions of the village (e.g. enumeration blocks or groups of census house numbers or geographically distinct blocks of houses) may be treated as 'hamlets'. Large hamlets may be divided artificially to achieve more or

less equal population content for the purpose of hamlet-group formation. The procedure for formation of hamlet-groups is described, perhaps, by listing sequentially the following steps:

(i) Identify the hamlets as described above.

(ii) Then, (a) ascertain approximate present population **or** approximate no. of non-agricultural establishments (NAE), as the case may be, for each hamlet from a knowledgeable person and find the corresponding percentage share of the hamlet to the approximate present population **or** approximate NAEs.

(b) Identify the hamlets which have at least one big non-agricultural establishment (i.e. non-agricultural establishment with 10 or more workers).

(c) Find the approximate number of hired worker establishments (HWE) under coverage in each hamlet and

(d) Determine the availability (Yes/No) of at least one own-account establishment (OAE) under coverage in each hamlet.

(iii) For each of the hamlets, identified in (b) above as having big establishments, all the big NAEs in that hamlet will be listed in Block 5.

(iv) Draw a notional map in Block 3 showing the approximate location of the hamlets and number them in a serpentine order starting from the northwest corner and proceeding southwards. While drawing this map, uninhabited area (non-*abadi* area) of the village will be included as part of nearby hamlet, so that no area of the village is left out. The boundaries of the hamlets may be defined with the help of some land marks like canals, footpaths, railway lines, roads, cadastral survey plot numbers etc., so that it would be possible to identify and locate the geographical boundaries of the hamlet-groups to be formed in the village.

(v) List the hamlets in Block 4.1 in the order of their numbering. Indicate the present population content or non-agricultural establishments depending upon the criterion on the basis of which value of D is determined in terms of percentages for each hamlet. Record approximate number of non-agricultural hired worker establishments (HWE) under survey coverage and indicate whether any own-account establishment(OAE) under survey coverage is present in the hamlet.

(vi) Group the hamlets into D hamlet-groups. The criteria to be adopted for hamlet-group formation are: (i) geographical contiguity and equality of population content if population criterion is used or (ii) geographical contiguity and equality of non-agricultural establishments if establishment criterion is used (numbering of hamlets is not to be adopted as a guideline for grouping). In case there is a conflict between the two aspects, geographical contiguity is to be given priority. Indicate the grouping in the map.

(vii) Numbering of hamlet-groups will be done next in Block 4.2 of Listing Schedule. Hamlet-groups will be numbered serially in column (1) of Block 4.2. The hamlet-group containing hamlet no. 1 will be numbered as 1, the hamlet-group with next higher hamlet number not included in hg 1 will be numbered as 2 and so on. These numbers may also be indicated in the notional map. It is quite possible that a hamlet-group may not be constituted of hamlets with

consecutive serial numbers. Indicate the approximate number of non-agricultural hired worker establishments (HWE) under survey coverage, number of hamlets having own-account establishments (OAE) under survey coverage and percentage of population or percentage of NAEs as the case may be for each hamlet group.

2.0.6 Formation of sub-blocks and their selection in urban area: Procedures for formation of sub-blocks in large urban FSUs is same as those for the formation of hamlet-groups in the case of large villages. Here the sub-blocks are to be formed artificially by dividing the UFS block into a certain number (say, D) of divisions by more or less equalizing the population or NAEs giving priority to geographical compactness within each sub-block. The value of D will be determined according to the same criteria as adopted in the case of rural FSUs. Sub-blocks will be numbered serially in column (1) of Block 4.2. For each sub-block, ascertain the approximate present population or NAEs of the sub-blocks in terms of percentage of the total population or total number of NAEs. Record the percentage of population or percentage of NAEs of each sub-block in column (3) of Block 4.2. Procedures for selection of sub-blocks and formation of *segment 1* and *segment 2* are exactly same as those for rural FSUs with hg formation.

Listing and selection of establishments will be done separately and independently for each selected segment.

2.0.7 Starting point for listing: After determining the area unit to be surveyed, the investigator will proceed to list all the structures/households/non-agricultural establishments in the FSU. The listing may be done in the same order as that of the order followed in 2011 Census order of house listing. For those cases where the order followed in 2011 Census order of house listing is not available or cannot be used (specially where sb's have been formed), the listing may be started from the northwest corner of the FSU/ segment and proceeding southwards in serpentine manner. While listing the structures/households/NAEs, some essential minimum particulars about them will be recorded for the purpose of formation of second stage strata considering the eligible non-agricultural establishments. Any new structure which has come up after Census 2011 should also be listed at appropriate place in that FSU.

2.0.8 Use of additional sheets of blocks 4.1, 4.2, 5, 5a, 5b: Whenever one schedule booklet is not adequate to list all the hamlets and hamlet-groups/sub-blocks (Blocks 4.1, 4.2) or all the establishments (Blocks 5, 5a and 5b) of the sample FSU or hg/sb, additional sheets containing the relevant block(s) shall be used and tagged firmly to the main schedule.

The procedures to be followed for filling up the various blocks of the Listing Schedule are described in the following paragraphs. Before filling in blocks, it is necessary to put tick-marks in the appropriate boxes at left hand top corner of the first page of the schedule.

Block 0: Descriptive identification of sample FSU

2.0.9 General: This block is meant for recording descriptive identification particulars of the sample FSU. State/UT, district, sub-district/tehsil, village/town name, investigator (IV) unit no., UFS block no. will be copied from the sample list in the appropriate places in CAPI after entering FSU number. Tick marks will be given against appropriate items for rural and urban

sample. A dash (-) may be recorded against not applicable items (e.g., **investigator unit and UFS block numbers are not applicable for rural sample**).

Block 1: Identification of sample FSU

2.1.0 General: This block is meant for recording the identification particulars of the sample FSU in terms of codes or numbers. The particulars relating to all the items are given in box spaces provided in the block against each item (except for item 2, the code of which is already printed). For multiple cells, the rightmost cell shall be used for recording the digit of the unit place, the next left cell for the tenth place digit and so on. *Items 1, 3 to 8, 10 and 11 shall be copied from the sample list.*

2.1.1 Item 9: FOD sub-region: The four-digit code corresponding to the FOD sub-region to which the sample FSU belongs will be recorded against item 9. *A '-' will be put against this item for the central samples for the States of Arunachal Pradesh, Manipur, Mizoram and Tripura.*

2.1.2 Item 10: frame code: The different types of frames used for selection of FSUs are indicated by 'frame code' in the sample list. *Entry against item 10 shall be copied from the sample list.* The frame codes to be used are:

Rural: 2011 census – 16.

Urban: 2007-12 UFS – 15, 2012-17 UFS – 17, 2017-22 UFS – 18.

2.1.3 Item 11: frame population (rural only): The population of sample FSU, for rural sector, as given in the sample list will be copied here.

2.1.4 Item 12: approximate present population: The investigator will first ascertain the approximate present population of the entire sample FSU taking into consideration the normal growth of population along with any abnormal influx of population into or exodus of population from the sample FSU. This may be ascertained mainly from the knowledgeable persons by putting certain probing questions. The starting point can be 2011 census population in case of rural FSUs. In case of large difference with frame population, it may be asked whether there has been any abnormal influx into or exodus from the FSU after the census or the village has been split or partly merged with other village/urban area. If so, the approximate increase or decrease of population due to such events or any new settlements that have come up in the FSU after the census is to be ascertained. In case it is difficult to explain the large difference between frame population and approximate present population in terms of likely growth/decline of population during the intervening period, adequate remarks for such differences should be given in Blocks 7/8.

2.1.5 Item 13: approximate no. of non-agricultural establishments: Approximate number of non-agricultural establishments in the whole sample FSU, as ascertained by local enquiry from knowledgeable persons, may be recorded here.

2.1.6 Item 14: total number of hg's/ sb's formed (D): The total number of hg's/ sb's formed in the sample FSU will be the value of 'D'. This will be recorded in the block heading of Block

4.2. The criterion deciding D is explained in para 1.3.7.3 in Chapter 1. **If the sample FSU does not require any hg/ sb formation, the entry against this item will be ‘1’.**

2.1.7 **Item 15: survey code:** The different survey codes are:

selected FSU surveyed:	
inhabited	1
uninhabited	2
zero case	3
originally selected FSU not surveyed but substitute FSU surveyed:	
inhabited	4
uninhabited	5
zero case	6
selected FSU casualty	7

Survey code for FSUs with NAEs but having no population may be taken as inhabited (code 1). Some examples of zero cases are: (a) FSUs comprising wholly the barracks of military and paramilitary forces (like CRPF, BSF etc.), (b) rural areas declared as urban areas and now forming part of UFS frame used for urban sampling, (c) FSUs wholly submerged under water in a dam or (d) FSUs with the whole population evicted because of acquisition of land to construct a new factory or other project work etc. with no chance of habitation in future, (e) FSUs which have been uninhabited for a reasonably long period of time and local authority/personnel confirming that there is no chance of future habitation in that FSU. As against this, the FSU whose entire population has shifted elsewhere due to some natural calamities like flood, cyclone, etc., but is likely to return in the future, will be considered as uninhabited FSU and will be given code 2 or 5 as the case might be. If the substitute FSU cannot be surveyed, survey code will be 7. In respect of case (b), mentioned above, confirmation of SDRD/DPD on the inclusion of the rural area as urban in the UFS frame must be taken before declaring a FSU as Zero case. Further, proposals for zero cases on the ground of conversion into urban frame must accompany with the concerned Schedule C of UFS, for speedy disposal at SDRD/DPD end.

If a substitute FSU is surveyed (i.e. survey codes 4 – 6), the name of the village, its frame population must be mentioned in the remarks in Block 7/8.

2.1.8 **Item 16: Reason for substitution of original sample (for codes 4 – 7 in item 15):** In all the cases where the *originally* selected sample FSU could not be surveyed and subsequently surveyed or not surveyed (i.e. for codes 4 to 7 against item 15), the reason for its substitution will be recorded in terms of code against item 15. The codes are:

Original sample FSU:

not identifiable/ traceable.....	1
not accessible.....	2
restricted area (not permitted to survey)	3
others (specify).....	9

A ‘-’ may be put against this item if the entry against item 15 is 1 or 2 or 3. *Cases of FSUs comprising wholly the barracks of military and paramilitary forces will not be considered as restricted area for providing code 3 against item 16. As stated earlier, such cases will be considered as surveyed and will be treated as zero cases.*

Block 2: Particulars of field operations

2.2.0 The details of field operations will be recorded in this block. In the serial number 1(a) and 1(b), names of the Junior Statistical Officer (JSO)/Field Investigator (FI)/Senior Statistical Officer (SSO)/Field Officer (FO), codes (permanent employee code in case of regular employees and temporary codes, if available, for other staff) and signatures will be recorded. These codes may be alphanumeric also.

For recording the entry in column (3) and (4) corresponding to serial number 2 (i) and (ii), following procedure may be adopted. For entering date of commencement of survey/inspection the date when commencement of identification of FSU was started will be recorded. But while entering date of completion of survey/inspection, the date when completion of listing and selection of households was done will be recorded. However, the minor part relating to columns (7) to (9) of Block 6b may be ignored.

Block 3: Sketch map of hamlet-groups (hg)/sub-blocks (sb) formation

2.3.0 For large FSUs requiring hg/sb formation, the space provided for in the block shall be used to draw a free hand sketch-map of the FSU showing the boundaries of the hamlets and hg's/ sb's formed so that they may be identifiable in the field afterwards with the help of this map. It need not be drawn to scale. The serial numbers of the hamlets as given in column (1) of Block 4.1 will be written down on the map against each hamlet. The hamlet-group number given in column (1) of Block 4.2 to which the hamlet belongs will also be shown against each hamlet within brackets on the right side of the hamlet number. Similarly, sub-blocks will also be numbered in the map. The areas for the selected hg's/sb's shall be shaded in the map.

Block 4.1: list of hamlets (only for rural samples with hamlet-group (hg) formation)

2.4.1.0 This block is to be filled in only for the rural samples requiring formation of hamlet-groups (i.e. for $D > 1$). All the hamlets located in the village will be listed in the specified order.

2.4.1.1 **Columns (1) to (3):** A running serial number for the hamlets will be given in column (1). Name of the hamlets will be written in column (2). Present population of each hamlet expressed as percentage of total population when value of D is determined on the basis of population in the village will be given in column (3) in whole numbers. When the value of D is determined on the basis of number of NAEs, percentage of total number of NAEs for each hamlet will be entered in this column. Entries in column (3) should add up to 100.

2.4.1.2 **Column (4): approximate number of non-agricultural hired worker establishments (HWE) under survey coverage:** Approximate number of non-agricultural hired worker establishments under survey coverage for each of the hamlets will be entered in this column. If there is no non-agricultural hired worker establishment under survey coverage in the hamlet, a '-' will be put in this column. *It may be noted that while recording this number, the big HWE establishments (i.e. having at least 10 workers) which will be covered in segment 9 should not be considered.*

2.4.1.3 Column (5): availability of any non-agricultural own account establishments(OAE) under survey coverage(yes – 1, no – 0): Here, it will be enquired whether there is any non-agricultural own account establishment under survey coverage in the hamlet. If at least one such establishment is present in the hamlet, ‘1’ will be recorded in this column, else ‘0’. *It may be noted that while recording this number, the big OAE establishments (i.e. having at least 10 workers) which will be covered in segment 9 should not be considered. Suppose one hamlet has only 10 big OAEs i.e. each OAE is having at least 10 workers. In this case, the entry in col. 5 will be 0(‘no’), although the hamlet has OAEs.*

Block 4.2: list and selection of hamlet-groups (hg’s) / sub-blocks (sb’s)

2.5.1.0 General: This block is meant for recording the details of the hg/sb formation and their selection for FSUs requiring hg/sb formation (i.e. with D>1). Reference may be made to paragraphs 2.0.5, 2.0.5.1 and 2.0.6 for the procedures of formation and numbering of hg’s/ sb’s.

2.5.1.1 Column (1): serial no. of hg/sb: The hg’s/sb’s formed will be given a running serial number (starting from 1) in column (1) as per the guidelines given in paragraphs 2.0.4 and 2.0.5. The last serial number in this column will be the value of ‘D’ which is to be recorded against ‘D’ below the block heading. This value of ‘D’ will be the same as recorded against item 14 of Block 1.

2.5.1.2 Column (2): serial no. of hamlets in the hg: This column is to be filled up only for rural FSUs. The serial numbers of the hamlets recorded in column (1) of Block 4.1 constituting each hamlet-group are to be recorded in column (2) separated by commas.

2.5.1.3 Column (3): (%) of population/ NAE in the hg/sb: Approximate present population of the hg/sb in terms of percentage to total approximate present population in the FSU when value of D is determined on the basis of population will be recorded in column (3) upto two decimal places. Approximate number of NAEs as percentage of total approximate number of NAEs will be recorded when value of D is determined on the basis of NAEs. Entries in this column should always add up to 100.

2.5.1.4 Column (4): approximate number of non-agricultural hired worker establishments under survey coverage in the hg/sb:

For rural FSU, the approximate total number of non-agricultural hired worker establishments under survey coverage in all the hamlets comprising a hamlet-group will be summed up from column (4) of Block 4.1 and recorded in this column. If no such establishment is present in the hamlet-group, a ‘-’ will be given in this column.

For urban FSU, the approximate number of non-agricultural hired worker establishments under survey coverage in a particular sub-block will be ascertained and recorded in this column. If no such establishment is present in the sub-block, a ‘-’ will be given in this column.

It may be noted that the big HWE establishments (i.e. having at least 10 workers), covered in segment 9, will not be considered here.

2.5.1.5 Column (5): count of hamlets with own account establishment under survey coverage in the hg (for rural FSUs):

For rural FSU, the number of hamlets, having at least one own account non-agricultural establishment (NAE) under survey coverage, will be recorded for a particular hamlet-group. Suppose, a hg comprises seven hamlets out of which five hamlets have some own account NAEs under survey coverage (i.e. entry = '1' in column (5) of Block 4.1). Then '5' will be recorded in this column. If no such establishment is present in the hg, a '-' will be given in this column.

It may be noted that the big OAE establishments (i.e. having at least 10 workers), covered in segment 9, will not be considered here.

2.5.1.6 Column (6): availability of own account establishment under survey coverage in the sb (yes – 1, no – 0),for urban FSUs:

For urban FSU, it will be enquired whether there is any own account NAE under survey coverage. If at least one such establishment is present in the sub-block, '1' will be recorded in this column, else '0'.

It may be noted that the big OAE establishments (i.e. having at least 10 workers), covered in segment 9, will not be considered here. Suppose one sb has only 10 big OAEs i.e. each having at least 10 workers. In this case, the entry in col. 6 will be 0('no'), although the sb has OAEs.

Entries made in columns (3), (4), (5) and (6) together will be used for recording the sampling serial number in column (7) of this block.

2.5.1.7 Columns (7) – (9): Three hg's/ sb's will be selected from the large FSU for the purpose of survey. One hg/ sb will be selected with certainty in the following manner:

- (a) *If there is one or more hg/ sb with hired worker establishments under survey coverage*, then the hg/ sb with the maximum approximate number of hired worker establishments (please refer to positive entries in column (4) in Block 4.2) will be selected purposively.

Breaking of Tie: If two or more hg's/sb's have the same maximum number of hired worker establishments under coverage as per criterion (a), then the hg of the rural FSU which has maximum no of hamlets having OAE (for rural FSUs, highest entry in column (5)) or the urban sub-block having at least one own-account establishments under coverage (for urban FSUs, entry 1 in column (6)) will be chosen as hg/sb '0'.

If the tie still persists, the one among them which is listed first will be chosen as hg/sb '0'.

- (b) (i) For rural FSUs, *if there is no hired worker establishment under survey coverage in the FSU but there is one or more hg with own-account establishments under survey coverage*, then the hg with the maximum number of hamlets having own-account non-agricultural establishments under survey coverage within the hg (please refer to positive entries in column (5) in Block 4.2) will be selected purposively.

Breaking of Tie: If there are two or more hg with same number of hamlets, having own-account NAEs under survey coverage as per criterion (b)(i), then the hg which is listed first will be selected purposively.

(ii) For urban FSUs, *if there is no hired worker establishment under survey coverage* in the FSU then the sb having at least own-account non-agricultural establishment under survey coverage will be selected purposively.

Breaking of Tie: If there is one or more sb with at least one own-account NAEs under survey coverage as per criterion (b) (ii), (please refer to ‘1’ in column (6) in Block 4.2), then the sb which is listed first will be selected purposively.

(c) *If there is no non-agricultural establishment under survey coverage in the FSU*, then the hg/sb with maximum percent share of population (as per column (3) in Block 4.2) will be selected purposively.

Breaking of Tie: If there are more than one hg/sb having the same maximum percentage share of population as per criterion (c) then the one among them which is listed first will be chosen as hg/sb ‘0’.

The hg/sb selected with certainty will be identified as *segment 1* and it will be assigned sampling serial number ‘0’ in column (7).

2.5.1.7.1 Column (7): sampling serial number of the hg/ sb: ‘0’ will be entered in this column against the hg/sb chosen with certainty as per the procedure described above. Then, other listed hg’s/ sb’s may be serially numbered from 1 to (D – 1) in this column starting from the top. These will be the sampling serial numbers for selecting two other hg’s/ sb’s.

2.5.1.7.2 Column (8): order of selection: Two hg’s/sb’s will be selected with SRSWOR from the (D–1) hg’s/sb’s. First, ‘0’ will be entered against hg/ sb number ‘0’ of column (7). Then draw a random number, say R_1 , between 1 and (D–1). Enter ‘1’ in column (8) against the serial number in column (7) that is equal to R_1 . Next draw another random number between 1 and (D–1). If it is equal to R_1 , reject this random number and draw another random number. Continue this way till a distinct random number different from R_1 , say R_2 , is drawn. Enter ‘2’ in column (8) against the serial number in column (7) that is equal to R_2 .

For all other hg’s/ sb’s (except the three selected), column (8) may be left blank.

Record the values of R_1 and R_2 against ‘R’ in the block heading, separating them by commas.

2.5.1.7.3 Column (9): segment number: ‘1’ will be entered in column (9) against the hg/ sb number with order of selection number ‘0’ in column (8). For each of the other two hg’s/ sb’s with order of selection numbers 1 and 2 in column (8), enter ‘2’ in column (9).

2.6 Blocks 5a and 5b

In these blocks, details are to be given separately for each of the two segments selected for survey. *When there is no hamlet-group/sub-block formation, the information in respect of the*

whole FSU shall be given against segment number '1' in these blocks. Note that Block 5, in which the listing of Segment 9 to be done, will be discussed later.

2.7 Block 5a: list of households and non-agricultural establishments (segment 1/2):

2.7.1 Listing of households and non-agricultural establishments without fixed premises and establishments with fixed premises will be done in this block. Collection of a few particulars for identification of non-agricultural establishments under survey coverage, preparation of sampling frames and selection of sample establishments (for detailed schedule) will be carried out in this block. ***Listing of households/ establishments is to be done separately for segments 1 and 2 for large FSU requiring hg/ sb formation.***

2.7.2 A house to house enquiry will be made to list all the NAEs.

(i) Eligibility of listing of an establishment:

Type of Non-agricultural establishments (NAEs) as on the date of listing	Criteria of listing	Criteria of eligibility for coverage in the survey
(Found operating) or (establishments that are either found temporarily locked) or (temporarily absent); but has operated fairly regularly during the last 365 days.	Should have operated for at least one day during the reference year i.e. during the last 365 days.	Should have operated for at least 30 days (for perennial establishments), and
(Found operating) or (establishments that are either found temporarily locked) or (temporarily absent); but has operated casually during the last 365 days.	Should have operated for at least 15 days during the preceding 365 days	15 days (for seasonal/casual establishments and SHG) during the preceding 365 days

(ii) Location of listing of an establishment:

(a) **Establishments without fixed premises is listed in the house where the owner/operator resides.**

(b) **An establishment with fixed premises will be listed in the structure/house in which it is situated.** By 'fixed premises', it means that the entrepreneurial activity is carried out within some sort of permanent structure.

(c) **Partnership establishments run without fixed premises** may be listed against the household of the partner who takes major decisions for running the establishment. If more than one such partner stays in the FSU/segment, then the one who is listed first will be chosen as the informant.

(d) **An SHG** may be listed in the house of the President/Secretary/Treasurer, as the SHG activities are coordinated by President/Secretary/Treasurer. In case any such member is absent

for an SHG it will be listed against the household of the member maintaining the accounts/records. If more than one person maintains the accounts/records, the SHG will be listed against the household of the senior-most member of the group.

(e) An establishments **pursuing mixed activities or an entrepreneur pursuing multiple activities** may be listed separately under respective NIC codes if separate accounts/details of employment, receipts, expenses, etc. for each such activity are available. Otherwise, it will be listed as one establishment with NIC code corresponding to the *major* activity. By major activity, it means the activity fetching maximum income to the establishments during the last accounting year. If it is difficult to decide major activity based on income, the same may be done by looking at the turnover followed by employment in the order specified.

(f) If any NAE *with fixed premises* which has **changed its place of operation** (i.e. stopped operating in the current structure under listing), the same may not be listed in the present place but be listed against the place/site where it is currently operating, provided the changed place/site is within the segments/FSU. On the other hand, an establishment may be found which has shifted to the current location from another location within or outside the segment/FSU. In such cases, entire period of operation, considering both previous and current locations, will be taken into account for determining the eligibility.

2.7.3 The following two situations may be kept in mind during listing. First, an establishment may not be clearly visible or prominent from outside of a house/room. For example, one member of a household may manufacture small toys, dolls etc., or engaged in custom tailoring inside a house not visible from outside. Secondly, the establishment may not have physical existence at any fixed location; e.g. a hawker or a vendor selling his goods like vegetables, fruits, cloth, etc. without having any fixed premises. These types of establishments can be detected only by enquiring about the activities of all the members of the household. Necessary care may be taken to list such establishments.

2.7.4 It is essential to ensure that there is no omission or duplication of any house, household and non-agricultural establishment. *All the non-agricultural establishments (NAEs) (without fixed premises or located within the household premises) run by households which are found to be temporarily absent as also all the temporarily locked NAEs with fixed premises should be listed and included in the overall frame for sample selection provided the following information can be ascertained from local enquiry: (i) the establishments is under survey coverage; (ii) the NIC 2008 code for the activity of the establishment; (iii) type of establishments (i.e. HWE/OAE); (iv) the establishment operated for at least 1 day (provided it has operated fairly regularly during the last 365 days) or 15 days (provided it has operated casually during the last 365 days) during the preceding 365 days.*

After obtaining as much details as possible from the neighbours about the establishments run by them, attempt should be made to contact the households/ establishments at the appropriate hours (even outside the normal working hours of the investigators) and if required, by revisiting the households/establishments during the survey period in the sample FSU. In order to ensure complete listing of NAEs, it is, therefore, better to follow some definite order for listing of houses. The order followed in 2011 Census order of house listing (in the case of villages) may be adopted, wherever possible, taking care that any house that has come up later is not omitted;

otherwise, listing may be done in serpentine manner starting from the north-west corner and moving southwards. The names of any natural grouping of the houses like hamlet, street, *mohalla*, etc. and date of listing may be written at the top before the listing of houses starts. This will help in checking completeness.

2.7.5 While listing in a house, the investigator shall first find out how many households (including temporarily absent i.e. locked households) reside there. From each household he will collect the details of all NAEs run for at least one day by its members during last 365 days preceding the date of survey (*the establishment may not be in operation on the date of listing*). The NAEs run by the household during the reference period and located in the same house where the household lives and those run without any fixed premises shall be listed one after another against that household. But NAEs run by the same household and located at other *fixed* premises will be listed at the location of the establishment. After exhausting the resident households and all the different types of NAEs run by the household members as described above, the investigator will list other NAEs, if any, which may be located in that house and operated either by households staying in some other houses (either within or outside the selected segment/ FSU) or by an institutional body. After this, the investigator will proceed to the next house. *Care should be taken to list all the seasonal and casual NAEs, though may not be operating on the date of survey.*

2.7.6 While listing is done in segment 2, the houses and households/NAEs of the two selected hamlet-groups/sub-blocks will be listed one after another maintaining a continuous serial number for households as well as for the NAEs, as if they together constitute one unit/segment. For doing so, the serial number and the names of the hamlets belonging to the hg/ sb that is selected first (i.e. the hg/sb with order of selection number 1 in column (8) of Block 4.2) will be recorded in block capitals on the first line of the listing block (i.e. Block 5a). After completing the listing of houses/households/NAEs of this hg/ sb, one line will be left blank and on the next line, the serial number and the names of the hamlets belonging to the next hg/sb (i.e., the hg/sb with order of selection number 2 in column (8) of Block 4.2) will be clearly written in block capital and listing of houses/ households/NAEs belonging to this hg/ sb will start from the next line. However, where there is no hg/ sb formation, listing will be carried out under segment 1 only.

2.7.7 In connection with listing, some special situations are described below:

(i) In a '*haat*' (i.e. periodical market) there are some permanent structures built by panchayat or local bodies. The entrepreneurs occupy them on '*haat*' days and carry out their activities. These will be considered as *activities without fixed premises* and listed through the residences of the owners even though they carry out the activities at more or less fixed locations. It may be mentioned that the activities carried on by the roadside or in the open public places like that under a bridge or a tree, etc. with temporary make-shift shelter will be considered as establishments in a fixed premise regardless of the type of structure.

(ii) In daily markets or '*haats*', some vegetable/fish sellers carry out their activities in open space or under tents/shelters (having canvas/cloth on the top and tied/fixed with sticks on the corners).

These establishments will be listed not in the markets/'haats' but against the households of the owners where they reside.

(iii) Persons running transport establishments like taxi, rickshaw etc. not having a separate fixed place for running the establishment will be listed in their place of residence.

(iv) Persons running cabs of OLA, UBER etc. and not in the payroll of aggregators will be treated as OAE and will be listed in their place of residence. Similarly, persons delivering goods from SWIGGY, ZOMATO, Big Basket, Amazon, Flipcart, etc. and not in the payroll of the aggregator/supplying units will be treated as OAE and will be listed in their place of residence.

(v) Establishments run without fixed premises on partnership basis shall be listed against the household of the **partner who takes major decisions** for running the establishment. If more than one such partner stays in the FSU/segment, then the one who is listed first will be chosen as the informant.

(vi) The brick kilns having fixed site (*with or without structure*) will *always* be listed at their sites. In case of pottery also, the same procedure may be followed.

(vii) For mixed activities if the accounts, employment, etc. for various activities can be separated out, then each activity shall be separately listed. Otherwise, they should be listed under one major activity i.e. the one having major *income followed by turnover and then by employment in that order of priority*. The following points may be considered to determine the appropriate NIC code of such establishments *for listing and classification into second-stage strata*:

a) When activities under broad categories ('manufacturing', 'trade', 'other services' and 'others') are mixed up, the major activity (i.e. whether to be treated as under coverage) may be determined in the following manner: find out the maximum income / turnover / employment for (i) manufacturing + trade + other service activities and (ii) 'others' activities. If (i) is more than (ii), then the establishment will be under coverage. Otherwise, it will not be under coverage (code will be 4 in column 6 of Block 5a).

b) When two or more activities under coverage are mixed, major activity may be determined at 2/3/4/5-digit level of NIC on the basis of maximum income followed by turnover and then by employment as required since establishments under some 2 or 3 or 4 or 5-digit codes are either out of coverage or will be in different second stage strata.

(viii) In the cases of mixed activity of manufacturing and trade, such as handloom weavers, sweetmeat shops, by convention, manufacturing will be taken as the major activity. If the manufacturing activity of the establishment is carried out in the household/at the place where sweets are prepared and products are sold in a fixed stall or shop or a fixed structure, then the establishment will be listed as manufacturing at the location of the household/ at the place where sweets are prepared and not at the stall/shop.

(ix) If same activity is being carried out in different places by professionals e.g. a doctor having chambers at various places or a coaching institute having centres at different places in the same FSU or spread over different FSUs, following points may be considered.

- (a) The professional does not have a private chamber of his/her own but renders the service in his/her residence and in chambers managed by others. He gets professional remunerations for service at different locations.

Treatment to be given: *He will be treated as an establishment under coverage of survey and the establishment will be located at his residence.*

- (b) The professional has a private chamber of his own located in a structure in the FSU, i.e. he/she does not work within the management of another institution/establishment.

Treatment to be given: *He will be treated as an establishment under coverage of survey and the establishment will be located at the site of private chamber.*

- (c) The professional has a private chamber of his/her own and also renders the service in his/her residence and in chambers managed by others.

Treatment to be given: *There will be two establishments, namely, one at the site of the private chamber of his/her own and another at his/her residence.*

(x) Sometimes, a unit may set up an office for facilitating its work and not rendering any type of service to other agencies or public. This office may be located far away from the unit, which is actually producing goods or services. In such a case, while this unit will be classified under the appropriate NIC code and surveyed, the office will also be treated as a branch office of the unit and surveyed separately under the appropriate NIC code. However, if the branch office so identified happens to be head office of the establishment, it will be given NIC code 70100 (Activities of Head offices).

(xi) In many cases it has been observed that multi-establishment enterprises are on rise in the unincorporated sector also. Since establishment approach is followed in ASUSE, collecting information and accounting for establishments of enterprises poses problems. Considering this situation, it is required that full effort and persuasion must be given by enumerators to collect complete information in respect of branch establishments which cannot give separate information readily. In case information, which is complete at least for certain blocks, viz., expenses block, receipts block, and employment block, is given by branch establishment, FOD may record the data but at the same time must also write in the remarks clearly specifying the incomplete blocks on which data was not provided by the establishment even after supreme persuasion.

(xii) When a master weaver distributes yarn to weavers working at their home according to his specifications, offers them credit facilities, etc. and pays them at agreed rates against delivery of woven cloth, he is treated as a manufacturer. Similar is the case of entrepreneur/master craftsman in *beedi* making, furniture making, etc. who procures orders, distributes raw materials to workers (who may work in their homes or elsewhere) and pays for the manufacturing services in piece rate or time rate. In all such cases, the master weaver/ craftsman/ entrepreneur will be treated as engaged in manufacturing activity. The persons, who work for master weaver or under his patronage, may be either entrepreneurs in their own right i.e. self-employed persons, or merely wage paid employees receiving remuneration for work done, either on time-rate or piece-

rate basis. *This can be judged by studying the situation carefully.* Only when the persons working for the master craftsman are found to have tangible or intangible *means of production*, have some sort of *autonomy in decision making* and their *remuneration contains an element of profit in addition to labour compensation*, they should be treated as constituting separate or independent household establishments.

(xiii) Though the inmates of a hostel, etc. are treated as single-member households, the institution itself will qualify as an establishment (provided it satisfies the criteria of becoming an establishment). The name of the institution and its nature of activity will be recorded in the first line and inmates will be listed in the subsequent lines.

(xiv) Sale of own agricultural produce directly by the producer will **not** be treated as non-agricultural (i.e. trading) activity and is excluded from the coverage of ASUSE. Similar is the case of a person engaged in production of milk and selling the same.

(xv) The activity of a fisherman who collects fishes from water body and sells fishes (regardless of whether she cleans and/or cuts fish or not) should be outside survey coverage. However, if a person purchases fishes from other fishermen/market and sells them (may be after cleaning and/or cutting or directly), then it may be covered in ASUSE as trading activity.

(xvi) Selling of fruit juice may be covered in ASUSE as trading activity irrespective of the fact, that there is seating arrangement provided by the fruit seller and/or fruit juice is consumed on-spot and/or take-away facility of prepared fruit juice is also available for later consumption.

(xvii) Activities of religious organisations will be under coverage. However, only those temples/church/mosques/*gurudwaras*/place of worships, etc. having a permanent structure will only be covered.

(xviii) Educational institutions where salary of teachers/staffs is fully funded by the Government, may be excluded from the coverage of ASUSE. However, eminent institutions such as IIT/IIM/AIIMS/ISI/IISc, etc. will be outside coverage since information relating to them are available with NAD.

(xix) Persons buying and selling land/flat/building on a regular basis without undertaking any improvement of land/flat/building would be under coverage. However, reference period being for purchase and sale will be last 365 days.

(xx) Special code '81309' under NIC 81 (Services to Buildings and Landscape Activities), has been included. Code 81309 will be applicable for those unincorporated establishments which are providing electrical services, plumbing services, etc. as part of repair and maintenance.

(xxi) Nowadays, it is observed that many are generating income from online content writing, video making, information sharing, etc. and uploading them on different social media on a large scale basis. It is very important to capture these OAEs in ASUSE survey. Firstly, a person who is earning regular income from such online activities and such income happens to be the major of that person, are only to be considered in ASUSE. However, persons making and uploading online videos in social media for the sole purpose of entertainment and/or earning occasionally out of it, need not be covered. The relevant applicable NICs for such scenarios are discussed in chapter 3.

(xxii) NIC codes 45200 (Maintenance and Repair of Motor Vehicles) and 45403 (Maintenance and Repair of Motor Cycles, Mopeds, Scooters and 3-Wheelers) pertain to manufacturing services and may be covered under manufacturing only instead of trading activity.

(xxiii) Teachers providing tuitions to a single student or to a group of students by visiting the household of students in lieu of fixed remuneration will be considered as running an establishment. Further, any person running a coaching centre, at a fixed premise/ at his/her own residence, will be considered as running an establishment.

(xxiv) Renting out of building for **commercial as well as for residential purposes** will be considered within the coverage of ASUSE. In fact, the activity of renting out building for residential purposes will be covered under special NIC code 68108 and that for commercial purpose will be canvassed under special NIC code 68109.

As per System of National Accounts (SNA), rent⁶ is the income receivable by the owner of a non-produced asset (the lessor or landlord) for its use in production (i.e. of goods and services) process, while rental is applicable for produced assets (such as, plant & machinery, transport equipment and other fixed assets, etc.). Although building is the produced asset, but for all practical purposes, the income received/receivable by the owner of a building (say, landlord) by leasing it out is considered as rent as its valuation is essentially dependent on the valuation of land.

As per the practice followed till ASUSE 2022-23, renting of building for commercial purpose only was included. This, inter alia, means that rent received from renting of building for commercial purpose was only covered in ASUSE. This implies that the renting of land for commercial purpose was also to be covered. However, there was no specific instruction on the coverage of renting of land for commercial purpose was mentioned in ASUSE 2022-23 or before.

Now that renting activities for both residential and commercial purpose are included in the coverage of ASUSE, it is required that renting/leasing of land also should be covered in ASUSE regardless its purpose. This would, inter alia, mean that leasing out of land for agricultural purpose also should be covered. However, as per the issue raised by FOD on the instruction of renting/leasing of land for agricultural purpose would increase the field-work many-fold, **“the activity of renting/leasing out of land for agricultural purpose”** for the purpose of ASUSE 2023-24, is excluded from the coverage.

2.7.8 Certain types of establishments will **not be covered** in the survey:

(i) Within the sections under coverage (i.e. C, D, E, G, H, I, J, K, L, M, N, P, Q, R, S), some NIC codes are not covered in the survey. Reference may be made to para 1.1.1 of Chapter One for a list of NIC 2008 codes under coverage.

(ii) All establishments belonging to *Govt. and public sector* will be outside the coverage.

Establishment owned or run/managed by Central, State Governments or quasi Government institutions or by local bodies like *Panchayat, Zilla Parishad, City corporations, Municipal authorities* etc., autonomous bodies like Universities, Education Boards and institutions like

⁶ Rent is the income receivable by the owner of a natural resource (the lessor or landlord) for putting the natural resource at the disposal of another institutional unit (a lessee or tenant) for use of the natural resource in production (SNA, 2008)

schools, libraries etc. set up by Government, Panchayat etc. will be treated as *public sector establishment*. Establishments, being run with shares of both the Government, local body etc. and a private body will also be treated as *public sector establishments* regardless of the amount of share held by Government, local body etc. Establishments owned/ managed by a single or a group of private persons with no participation of the Government, local body etc. in it, both in terms of management and shares, will be treated as private sector establishments. Loans granted by the Government, local body etc. do not make an establishment a public sector establishment.

(iii) All companies (Govt./non-Govt. and public/private) will be out of coverage.

(iv) All partnership establishments registered under Limited Liability Partnership Act, 2008 will be out of coverage.

(v) All establishments registered under Sections 2m(i) and 2m(ii) of the Factories Act, 1948 or *beedi* and cigar workers (conditions of employment) Act, 1966 will be out of coverage, irrespective of the fact that they are covered in Annual Survey of Industries (ASI) or not. If some units are not registered under Factories Act but are covered in ASI, they will also be out of coverage.

(vi) All *beedi* and cigar manufacturing establishments registered under the Beedi and Cigar Workers (Conditions of Employment) Act 1966 are out of coverage.

(vii) All electricity units registered with the Central Electricity Authority (CEA) will be out of coverage.

(viii) *The activities trade unions and political organisations will be excluded from coverage. However, activities such as running school, dispensary, hospital, orphanage, guest house etc. by the religious organisations, trade unions, political parties will be classified under respective activity like education, health, hotel or social work etc. provided they can be treated as a separate entities and have at least one worker (hired /family worker /other worker /volunteer /contractual person) on fairly regular basis to render the service. But if service is provided without engaging any worker on a fairly regular basis, the activity will not be covered e.g. a dispensary run by a political organisation or trade union will not be covered if the dispensary does not have at least one worker on a fairly regular basis. Serving of 'Prasad' or food by temples, langars in gurudwaras or other religious institutions, even if served on payment of token money/donation, will **not** be treated as establishment activities.*

(ix) Educational institutions where salary of teachers/staffs is fully funded by the Government will be out of coverage.

(x) Departmental canteens run by the office staff will be treated as an integral part of the main office and such canteens **will not be included** in the survey. However, if they are run on a contract basis by private parties they will be covered.

(xi) Godowns are meant to store the farm produce, trading commodities, manufactured goods, and so on. It primarily provides storage and warehousing facility to other establishment at a cost and that will be its revenue. It is possible for an establishment who has primary activity is other than warehousing (say, manufacturing) and also owns a godown to keep his produce for storage.

This godown may be located within the FSU or may be outside the FSU. Then, this godown, regardless of its location, will not be treated as separate activity of storage and warehousing establishment, as no economically significant activity is being carried out in this godown. However, the information of other economic aspects of the godown such as its fixed assets, expenses, employment, etc. must not be missed and may be included while canvassing the ESU schedule of the original unit, if selected.

(xii) Locker in commercial banks and in other type of establishments for safe storage of precious articles will not be treated as storage and warehousing establishment.

(xiii) The individuals serving as housemaids, cooks, gardeners, governess, babysitters, *chowkidars*, night watchman, etc. will, in general, be outside the coverage of the survey. Such activities normally get classified under code 97 of Section T (Activities of households as employers; undifferentiated goods and services producing activities of households for own use) of NIC 2008. As mentioned in Chapter one, Section T is out of coverage of ASUSE. However, if such services are provided by some agencies against prescribed fees, those agencies will be treated as establishments. In that case, personnel deployed for cleaning and dusting by the agency in different premises will be treated as a hired worker of that agency. Further, there is NIC-2008 code 96098 which denotes ‘General household, maintenance activities like grooming of the floor, dusting, cleaning of utensils etc.’, which is covered in ASUSE. The distinction between NIC code 96098 and NIC section T needs to be understood. A person may serve a number of households/establishments for activities like grooming of the floor, dusting, cleaning of utensils. In this case the person is to be treated as self-employed and may be covered in ASUSE with NIC code 96098. However, if the person is serving a particular household for these activities, then that person may be treated as ‘employee’, who is employed by household i.e., covered under NIC code 97 of Section T and excluded from the coverage of ASUSE. Hence, while listing these activities it is imperative to ask the respondent that whether he/she is serving a single household or multiple household/establishments.

(xiv) Further, following activities will not be covered in this survey:

- (a) Establishments engaged in some activities like smuggling, illegal gambling, beggary, prostitution, etc. are not to be covered.
- (b) Drivers who undertake jobs for others on wages will also not be treated as having establishments.
- (c) All wage paid employees are not to be considered as running establishments.
- (d) Household members engaged in household chores are not considered to be running establishments.

(xv) Direct retail outlet of corporate entity (e.g., petrol pump run by Indian Oil Corporation directly) is out of coverage. However, if the retail outlet is run by a franchise which is owned by proprietor or partnership, then that retail outlet will be covered.

The activity coverage as detailed in para 1.4.23 of Chapter One may also be referred to in this context.

2.7.9 In sample FSUs with hamlet-group/ sub-block formation, list of NAEs will be recorded in separate pages of blocks 5a and 5b for segment numbers 1 and 2. At first, listing will be done for segment number 1. Then listing for segment number 2 will be started in a separate page. One of the segment numbers 1 or 2 (printed in the heading of Blocks 5a and 5b), as appropriate for the selected segment, may be retained and the other serial number may be crossed in the heading of blocks 5a and 5b before listing is started.

First mark the segment number (1 or 2) in the heading of the Block 5a correctly and cross the one not applicable.

Various columns of Block 5a are described below:

2.7.10 **Column (1): house number:** All houses including vacant ones shall be listed by giving a house number. The 2011 population census house number or that given by the local panchayat, municipality or other local bodies, may be used if available. The houses without such numbers will be given a separate running serial number starting from 1 within brackets. Wherever house numbers are available, even if not for all the houses, the actual house numbers shall be recorded **without any brackets**. After listing all the households and NAEs associated with a house, the next house shall be listed. If the house is used solely for non-residential purpose or is vacant, the purpose to which it is put will be written across the line, e.g. ‘temple’, ‘vacant’, etc. However, details of the establishment will be recorded for the non-residential houses having any non-agricultural establishment. For family living under a tree or bridge etc. (i.e. without any house), a ‘-’ may be put in this column.

2.7.11 **Column (2): household/estb. serial number:** The household(s) normally residing in the house or in a fixed location (e.g. under a tree/bridge/open space etc.) listed in column (1) will be numbered in column (2). While listing a household, first line will be reserved for name of the head of the household. The NAEs run by members of a particular household either without fixed premise or within household premises will be listed just below the line for the head of the household. All households/establishments within household premise or without fixed premise or with fixed premise/vacant houses/non-residential buildings(including those found temporarily absent) will be given a running serial number in this column starting from 1. In the case of persons staying, say, in hostels and forming single member households, each of them will be listed in separate lines giving a household/estb. serial number. Continuous serial number starting from 1 will be given in column (2) for each of the segments 1 & 2 separately.

2.7.12 **Column (3): name and address of establishment/ owner/ operator/ head of household:**

For a household having serial number in column (2), the name of the head shall be recorded here. For establishment, name of the establishment/owner/operator etc. will be recorded in this column. If an establishment bears a distinct name, only then the name will be recorded; otherwise the name of the owner shall be recorded. If the owner of an establishment stays at different place, the name and address of the owner/operator shall be recorded. For an institutional establishment, name of the establishment shall be recorded. No further details will be collected relating to these establishments in Block 5a. In all cases, distinct name of the establishment, if any, shall be given preference.

2.7.13 Column (4): description of activity: The activity of the establishment shall be briefly described in words in this column, such as bread making, coffee curing, grocery, coaching, tea-stall, dispensary, restaurant etc.

2.7.14 Column (5):type of ownership code: For all the NAEs, type of ownership codes is to be recorded in this column. *Codes are as follows:*

Society(non-Govt.)/trusts/associations/clubs/body of individuals etc. – 1,
co-operatives– 2,
SHG – 3,
proprietary – 4,
partnership (excluding LLP) – 5,
Govt. Department/ Govt. Company/PSU/Govt. Society – 6,
non-Govt. company – 7,
others – 9.

The terms society/trust/association/club/body of individuals, co-operatives, SHG, proprietary, partnership, Govt. Department/ Govt. Company, non-Govt. company have been explained in para 1.4.19 of Chapter One. Membership organisation will be given code 1. Establishments with type of ownership not falling into these categories will get code 9. Further, structures with non-NAE activity will also be given code ‘9’.

If entries in column (5) are 6, 7 or 9, then column (6) onwards need not be filled in Block 5a.

2.7.15 Columns (6) – (8):for 1 – 5 in column(5):

2.7.15.1 Columns(6): broad activity category code: For codes 1 – 5 in column (5), each non-agricultural establishment shall be given broad activity category code on the basis of the type of work it does. Codes are as follows: manufacturing – 1, trade – 2, other services (including activities under section E of NIC 2008) – 3, others – 4. All the activities which are not under the coverage of the survey will be given code 4. For activities under coverage, reference may be made to paras 1.1.1 and 1.4.23 of Chapter One.

For establishments with code 4 in column (6), rest of the columns need not be filled in.

2.7.15.2 Column (7): registration code for codes 1 – 5 in column (5) and codes 1 – 3 in column (6): Registration code will be enquired from those establishments with codes 1 – 5 in column (5) and codes 1 – 3 in column (6). Code 1 shall be recorded if the establishment is registered under sections 2m(i) and 2m(ii) of the Factories Act, 1948 or beedi and cigar workers (conditions of employment) Act, 1966 or with the Central Electricity Authority (CEA). For the establishments which are not registered, entry will be 2. If a service establishment is covered under ASI, it will be given code 1. **For ‘1’ in column 7, rest of the columns need not be filled up.**

2.7.15.3 Column (8): NIC 2008 code 2/ 3/ 4/ 5 digits for codes 1 – 5 in column (5) and codes 1 – 3 in column (6) and 2 in column (7): For all the NAEs with codes 1 –5 in column (5),

codes 1 – 3 in column (6) along with code ‘2’ in column (7) will be considered for entry in this column.

NIC -2008 code related to the activity of the establishment(as written in col. (4)) will be recorded here. This will be used for preparing the frame for second stage strata. For establishments under survey coverage, 2/3/4/5 digit NIC codes are to be recorded depending on the activity. The codes will be as follows:

<u>codes to be recorded in</u>	<u>NIC – 2008 codes</u>
2-digit	10 – 33, 36 – 39, 45 (excl. 45200,45403), 46 – 47, 50, 52 – 56, 58 – 63, 68 (except 68108, 68109) – 75, 77 – 81 (except 81309), 82,85-93,95,96 (except 96099)
3-digit	662, 663,941
4-digit	4922(except 49227), 4923, 6491, 6499, 6612, 6619, 9499
5-digit	01632, 35103, 35105, 35106, 35107, 35109,45200,45403, 49211, 49219,49227(Driver operating under aggregators (OLA,UBERetc.)),64193(chit funds), 64300, 64309(SHG), 64920, 64921(investment clubs), 64929(private moneylenders), 68108 (renting of building for residential purpose),68109 (renting of building for commercial purpose), 81309 (plumber, electrician, etc.),94910(religious activities by organization),94919(religious activities by individuals), 96099(delivery service)

For mixed activities or the same activity being conducted in two different places, if the accounts/details, for various activities can be separated out, then each activity shall be separately listed. Otherwise, they should be listed under one major activity i.e. the one having major *income/turnover/employment in that order of preference*.

2.7.16 Columns (9) – (10): number of workers

2.7.16.1 Column (9): total: The average number of persons *usually working on a working day* during the reference year (i.e. last 365 days) for perennial and during the last working season of the reference year for casual and seasonal establishments shall be recorded in this column. **A worker need not mean that the same person is functioning continuously; it only refers to a job-position.** Two part-time workers will be counted as 2 and not 1. Part-time workers are those who work for less than or equal to half of the period of normal working hours of the establishment on a fairly regular basis.

This will include:

- Both household workers and hired workers.
- All categories of workers including supervisory and primary workers.
- Other workers, working proprietors and apprentices (paid or unpaid), unpaid helpers and part-time workers so long they are engaged on a fairly regular basis.
- Outworkers (who work for the establishment away from the location of the establishment) in the payroll of the establishment getting a fixed remuneration from the establishment irrespective of the volume of work performed by the Outworker.

- For establishments running in shifts, workers of all the shifts may be considered together (i.e. the numbers of workers will be added).

This will **exclude**:

- Labour made available to the unit by other units and paid through contractor
- Persons carrying out repair and maintenance work in the unit on behalf of other units.
- Outworkers paid by subcontractors.

2.7.16.2 Column (10): hired: The number of hired workers in the establishment, usually employed on fairly regular basis (i.e. for most of the days during the period of operation) shall be recorded in this column. If there is no hired worker, '0' shall be entered here.

This will **include**:

- Paid apprentices.
- Paid household member/ servant/ resident worker working in the establishment.

This will **exclude**:

- Unpaid helpers/unpaid family members.
- Labour exchanged between households.

Information on number of workers, total and hired, may be recorded properly so as to avoid misclassification of establishments between different establishment types.

Cases, particularly for proprietary and partnership establishments, where total workers are same as hired workers may be scrutinized very carefully.

2.7.17 Column (11): eligibility code: Code 1 shall be recorded if entry in col.(9)<10 and the establishment operated for at least 30 days (15 days for seasonal/casual establishments and SHG) during the last 365 days. For establishments, with entry in col.(9)>=10 or which operated for less than 30 days (less than 15 days for seasonal/casual establishments and SHG) during the last 365 days, code 2 shall be recorded in this column.

If eligibility code is '2' in column (11), no further information needs to be captured for such establishments.

2.7.18 Column (12): eligible establishment serial no. for code 1 in column 11: It relates only to eligible establishments under survey coverage. If the entry in column (11) is 1, then in column (12), first a tick-mark (✓) may be given in this column. Then all the tick-marks may be given a running serial number starting from 1 over this column.

2.7.19 Column (13): establishment type code: Each eligible establishment shall be given establishment type code on the basis of the entries made in columns (9) and (10). The codes are as follows:

Hired Worker Establishment (HWE) i.e. establishments with positive entry in column (10): 1
Own Account Establishment (OAE) i.e. establishments with entry zero in column (10): 2

2.7.20 Column (14): SSS number (either of 1 to 18): As described in Chapter One, a maximum of eighteen second stage strata (SSS) will be formed in each of the segments 1 & 2 of an FSU. 3

SSS (SSS1, SSS2 and SSS3) will be formed separately for society/trusts/associations/clubs/body of individuals etc., Co-operatives and Self Help Groups (SHGs) respectively.

It may please be noted that for SSS1 and SSS2 i.e. society/trusts/associations/clubs/body of individuals etc. and co-operative will be considered under survey coverage provided they have at least one worker (hired/family worker/other worker/volunteer/contractual person) on fairly regular basis to render the service.

The SSS formation will be based on the entries in columns (5), (6), (8), (11) and (13).SSS number will be given only for the eligible establishments i.e. only for column (11) = 1. The following table needs to be followed while allotting SSS number to a particular establishment.

codes in			NIC 2008 code	SSS no.
col.(5)	col.(6)	col.(13)	col.(8)	col.(14)
1	1/2/3	1/2	Any NIC under survey coverage	1
2	1/2/3	1/2	Any NIC under survey coverage	2
3	1/2/3	1/2	SHG (Special code: NIC 64309)	3
4/5	1	1	01632, 19, 21, 26, 30, 35103, 35105, 35106, 35107, 35109,45200,45403	4
	1	1	10, 11	5
	1	1	13, 14, 15, 16, 17, 18, 31	6
	1	1	12, 20, 22, 23, 24, 25, 27, 28, 29, 32, 33	7
	2	1	45(excluding 45200,45403), 46, 47	8
	3	1	56	9
	3	1	85	10
	3	1	86, 87	11
	3	1	36 – 39, 49211, 49219, 4922(including special code 49227), 4923, 50, 52 ,53, 55, 58 – 63, 64193, 64300, 6491, 64920, 64921, 64929, 6499, 6612, 6619, 662, 663, 68 (including special codes 68108, 68109) – 75, 77 – 81 (including special code 81309), 82,87-93,941,94910,94919,9499,95,96 (including special code 96099)	12
	1	2	01632, 10–33, 35103, 35105, 35106, 35107, 35109,45200,45403	13
	2	2	45(excluding 45200,45403), 46, 47	14
	3	2	56	15
	3	2	85	16
	3	2	86, 87	17
3	2	36 – 39, 49211, 49219, 4922 (including special code 49227), 4923, 50, 52 ,53, 55, 58 – 63, 64193, 64300, 6491, 64920, 64921, 64929, 6499, 6612, 6619, 662, 663, 68 (including special codes 68108, 68109) – 75, 77 – 81 (including special code 81309), 82, 87-93, 941, 94910, 94919, 9499, 95, 96 (including special code 96099)	18	

2.8 Block 5b: selection of non-agricultural establishments under coverage (segment 1/ 2)

2.8.0 In this block only establishments under coverage of survey will be considered. After copying the establishment serial number (column 12) and the corresponding SSS number (column 14) from Block 5a, formation of frame for establishments (i.e. SSS 1 – 18) and selection of sample establishments will be completed here.

First mark the segment number (1 or 2) in the heading of the Block 5b correctly and cross the one not applicable.

2.8.1 Columns (1), (2) and (3): Entries for these columns will be copied from the columns 1, 12 and 14 of Block 5a respectively. Care must be taken to copy the entries correctly.

2.8.2 Columns (4) – (21): sampling serial number and sample establishment number: SSS 1 to SSS 18: The establishments with SSS numbers 1 to 18 in column (3) shall be separately tick-marked (\surd) independently in columns (4) to (21) (towards left side of the cells) as the case may be. Then all the tick-marks (\surd) appearing in each of the columns (4) to (21) shall be given a separate running serial number starting from 1. Total number of establishments in the frame under each SSS will be the number of tick-marks (i.e. the highest serial number) appearing in each of the columns (4) to (21) and these values will be recorded against 'E' in respective columns. Total of 'E' values in columns (4) to (21) should tally with the last/ highest serial number in column (12) of Block 5a/ column (2) of Block 5b.

Sample establishments are to be selected by SRSWOR from each segment. For selecting the sample establishments of any particular (segment \times SSS) by SRSWOR, the following procedure will be followed. Suppose 'E' denotes the total number of establishments in the frame [i.e. the highest entry in columns (4) – (21)] and 'e' the number of establishments to be selected. If $E = e$, all the establishments will be selected and no random number needs to be drawn. [In such cases the sample establishment numbers will be the same as the sampling serial numbers.] Otherwise, first draw a random number, say R_1 , between 1 and E. Next, draw another random number, say, R_2 , also between 1 and E. If $R_2 = R_1$, then reject R_2 and draw a fresh R_2 . Continue this process till requisite number of distinct R's [i.e. R_1, R_2, \dots, R_e] have been drawn. Then the establishments with sampling serial numbers R_1, R_2, \dots, R_e [in columns (4) – (21), separately for each column] will be the selected establishments and be given sample establishment numbers as 1, 2,....., e respectively towards the right side of the cells in columns (4) - (21). *The sampling serial numbers of the selected establishments may be encircled in columns (4) to (21).*

2.8.3 All the hired worker establishments (HWE) in the frame will be selected with certainty for a broad activity category of hired worker establishments (manufacturing/trade/other services) in the following situations:

- (iv) All the manufacturing HWE if total number of HWE in manufacturing SSSs (i.e. SSSs 4,5,6,7 and 13) is less than or equal to 8 considering both the segments 1 & 2
- (v) All the trading HWE if total number of HWE in trading SSSs (i.e. SSSs 8 and 14) is less than or equal to 4 considering both the segments 1 & 2
- (vi) All the 'other service sector' HWE if total number of HWE in other services SSSs (i.e. SSSs 9-12 and 14-18) is less than or equal to 10 considering both the segments 1 & 2.

In such cases, as referred in para 2.8.3, there is no need to draw random numbers for selection of sample establishments. For these cases, the sample establishment numbers will be the same as the sampling serial numbers as recorded in columns (4) – (21) of Block 5b and will be recorded towards right side of the respective cells.

2.8.4 An example showing the details of filling up the columns of Blocks 5a & 5b and selection of establishments is given at the end of this Chapter.

2.9 Block 5: list of non-agricultural establishments having 10 or more workers in the sample FSU (segment 9)

2.9.0 **General:** This block is meant for listing all the big non-agricultural establishments located within entire FSU. These establishments will be identified by the criterion of number of workers in the establishment. Any non-agricultural establishment in which the total number of workers is 10 or more will be listed in this block subject to the conditions laid down in paragraph 2.7.2 (i). These establishments will be treated as forming a separate segment (*segment 9*) within the FSU. After listing all such establishments in the entire FSU, only those engaged in the activities under the coverage of present survey will be considered for canvassing the detailed Schedule ESU. *It is to be noted that all the eligible establishments belonging to segment 9 will be surveyed and no sampling of establishments will be necessary for segment 9.*

2.9.1 The listing of establishments in Block 5 may be done along with the listing of establishments in Block 5a if the FSU is small where hg/ sb formation is not necessary. But for large FSUs with hg/ sb formation, the situation is not the same. A big unit may not be located within the selected hg's/ sb's but in another hg/ sb of the FSU. ***Care may be taken not to miss these units.*** It is therefore, necessary to identify and list the big units at the time of listing of hamlets in the FSU. At the time of collecting information about a hamlet or sub-block, the field staff will enquire whether there is any big establishment in the hamlet/ sub-block. If there are some such establishments in the hamlet/ sub-block, they will be identified then and there and house number, household serial number (if required), name, address of the establishment will be recorded in cols. (1), (2) and (3) of Block 5 without fail. Suitable reference for the identity of the hamlet/ sub-block may also be kept within brackets on the right side of the row corresponding to the establishment.

It is emphasised that if a big unit is located in a FSU without hg/sb formation or in the area under selected segment 1 or 2 of a FSU with hg/sb formation, it will be included in segment 9 and details are to be recorded in Block 5 and only listed in columns (1) to (5) in Block 5a. In other words, no establishment will be common in the sampling frames between segment 1 and 9 for FSU without hg/sb formation and between segments 1, 2 and 9 for FSU with hg/sb formation.

2.9.2 The columns of Block 5 are exactly the same as that of Block 5a. Therefore, for the detailed procedure regarding filling-in the columns of Block 5, descriptions for the corresponding columns given in respect of blocks 5a may be referred to. A running serial number may be given in column (12) which will be the eligible establishment serial numbers for the establishments belonging to segment 9.

2.10 **Shortfall and Compensation for shortfall (segments 1 & 2):** Allocation of sample establishments for each SSS has been specified in Chapter One. However, there may be situations where number of establishments in the frame of an SSS is less than the required allocation leading to a shortfall.

If there is a shortfall in required number of sample establishments in any SSS due to inadequate number of establishments in the frame of one or more SSSs, compensation rules will be applied to enhance the allocation of other SSSs to make up for the overall shortfall of the total number of establishments to be selected from the FSU/Segment.

While compensating for shortfall in the required number of establishments in different SSS, following constraints will be adhered to:

- (i) There will not be any compensation between the broad activity categories e.g. shortfall in manufacturing will not be compensated from trading sector or service sector establishments or vice versa.
- (ii) Number of manufacturing hired worker establishments will not exceed 8, trading hired worker establishments will not exceed 4 and service sector hired worker establishments will not exceed 10.
- (iii) **Shortfall of OAEs will not be compensated by HWE.** However, the shortfall of HWE can be compensated from OAEs as per procedure described here.
- (iv) Priority order for compensation in SSS of HWE of each sector will be the ascending order of remaining SSS numbers (e.g. for manufacturing HWE, order will be 4, 5, 6, 7; for service sector HWE, order will be 9,10,11,12). However, shortfall in SSS 7 will be compensated from SSS 4, and shortfall in SSS 12 will be compensated from SSS 9. Priority order for all SSS is given in the following paragraph.
- (v) Since there is single SSS 8 for HWE and 14 for OAE for trading activities, no compensation for SSS 8 for HWE can be made from other SSSs of HWE. In other words, **SSS 8 for HWE can only be compensated from SSS 14 of OAE.** However, vice versa is not allowed i.e. shortfall in SSS 14 of OAE cannot be compensated from SSS 8 of HWE.

2.10.1 Procedure for compensation: For Schedule ESU, shortfall of establishments in the frame of any particular SSS will be compensated from the same SSS of the other segment failing which from the other SSS of the same or other segment where additional establishment(s) are available following the priority order given below. The procedure is as follows:

step 1: Allocate the required number of establishments to each SSS wherever possible and identify the SSS having shortfall.

step 2: In case, no hg/sb formation is available, then follow the priority order in Step 3 and compensate. In case of hg/sb formation, compensate from the same SSS of the other segment if available for all the SSS having shortfall. If the shortfall still remains identify the SSS having shortfall and go to Step 3.

step 3: Find the SSS where additional establishments are available following the priority order and compensate.

The table as follows will be useful for deciding the SSS from which the compensation is to be made.

SSS having shortfall (ESU)	priority order of SSS for compensation
1	2, 3
2	1, 3
3	1, 2
Manufacturing	
4	5, 6, 7, 13
5	4, 6, 7, 13
6	4, 5, 7, 13
7	4, 5, 6, 13
Trade	
8	14
other services	
9	10, 11, 12, 15, 16, 17, 18
10	9, 11, 12, 16, 15, 17, 18
11	9, 10, 12, 17, 15, 16, 18
12	9, 10, 11, 18, 15, 16, 17
15	16, 17, 18
16	15, 17, 18
17	15, 16, 18
18	15, 16, 17

2.10.2 To illustrate further, in case of hg/ sb formation, if shortfall is in SSS 7 of segment 1, details of step 2 & step 3 are given below.

step 2: try to compensate the shortfall of SSS 7 of segment 1 from SSS 7 of segment 2

If the shortfall still remains in SSS 7 of segment 1,

step 3: try to compensate from SSS 4 of segment 1, failing which try from SSS 4 of segment 2. If the shortfall still remains then try from SSS 5 of segment 1, failing which try from SSS 5 of segment 2. If the shortfall still remains then try from SSS 6 of segment 1, failing which try from SSS 6 of segment 2. If the shortfall still remains then try from SSS 13 of segment 1, failing which try from SSS 13 of segment 2.

The resulting number of establishments (e) for each SSS will be entered at the top of relevant column(s) of Block 5b and also in column (5) against the relevant SSS × segment of Block 6b of Listing Schedule (LSU).

Some illustrations on compensation of shortfall are given:

Examples of compensation for Schedule ESU

Example 1 –FSU without hg/sb formation					
SSS	no. of establishments to be surveyed	E	Step 1	Step 3	e
1	2	12	2	1	3
2	2	32	2		2
3	2	1	1*(1)	C (SSS 1)	1
<i>total</i>	6	45	5	1	6
Shortfall			1	0	×

* indicates the SSS having shortfall (the number of shortfall);

C – indicates compensation made (SSS from which compensation is made)

Example 2 –FSU with hg formation								
seg no.	SSS	no. of establishments to be surveyed	E	Step 1	Step 2	Step1 + Step2	Step 3	e
1	1	1	1	1		1		1
	2	1	0	0*(1)	C(SSS2,seg2)	0		0
	3	1	98	1		1		1
	<i>total</i>	3	99	2		2		2
2	1	1	0	0*(1)		0*(1)	C(SSS2, seg2)	0
	2	1	5	1	1	2	1	3
	3	1	125	1		1		1
	<i>total</i>	3	130	2	1	3	1	4
1+2	Total	6	229	4	1	5	1	6
	Shortfall			2	1	1	0	×

* indicates the SSS having shortfall (the number of shortfall) and

C – indicates compensation made (SSS from which compensation is made)

Example 3 –without hg/sb formation					
Compensation of shortfall for manufacturing establishments					
SSS	no. of establishments to be surveyed	E	Step 1	Step 3	e
4	2	1	1*(1)	C(SSS 7)	1
5	2	0	0* (2)	C (SSS 7, SSS 13)	0
6	2	2	2		2
7	2	4	2	1+1	4
13	4	10	4	1	5
total	12	17	9	3	12
Shortfall			3	0	×

* indicates the SSS having shortfall (the number of shortfall);
C – indicates compensation made (SSS from which compensation is made)

Example 4 – with hg/sb formation								
Compensation of shortfall for manufacturing establishments								
seg no.	SSS	no. of establishments to be surveyed	E	Step 1	Step 2	Step1 + Step2	Step 3	e
1	4	1	3	1	1	2	1	3
	5	1	0	0*(1)		0*(1)	C(SSS 4, seg1)	0
	6	1	1	1		1		1
	7	1	2	1		1		1
	13	2	1	1*(1)		1*(1)		1
	total	6	7	4	1	5	1	6
2	4	1	0	0*(1)	C(SSS 4, seg1)	0		0
	5	1	0	0*(1)		0*(1)	C (SSS 7, seg2)	0
	6	1	1	1		1		1
	7	1	6	1		1	1	2
	13	2	0	0*(2)		0*(1)	**	0
	total	6	7	2	0	2	1	3
1+2	4-7	8	13	5	1	6	2	8
	13	4	1	1	0	1		1
	total	12	14	6	1	7	2	9
shortfall				6	5	5	3	×
* indicates the SSS having shortfall (the number of shortfall); C – indicates compensation made (SSS from which compensation is made)								
** compensation could not be made since OAEs are not to be compensated by hired worker establishments (HWE)								

Example 5 –without hg/sb formation					
Compensation of shortfall for trading establishments					
SSS	no. of establishments to be surveyed	E	Step 1	Step 3	e
8	4	1	1*(3)	C(SSS 14)	1
14	4	20	4	3	7
total	8	21	5	3	8
Shortfall			3	-	×
* indicates the SSS having shortfall (the number of shortfall); C – indicates compensation made (SSS from which compensation is made)					

Example 6 – with hg/sb formation								
Compensation of shortfall for trading establishments								
seg no.	SSS	no. of establishments to be surveyed	E	Step 1	Step 2	Step1 + Step2	Step 3	e
1	8	2	3	2	1	3		3
	14	2	14	2		2		2
	total	4	17	4	1	5		5
2	8	2	0	0*(2)	C(SSS 8, seg1)	0*(1)	C(SSS 14, seg2)	0
	14	2	5	2		2	1	3
	total	4	5	2		2		3
1+2	8	4	3	2	1	3		3
	14	4	19	4		4	1	5
	total	8	22	6	1	7	1	8
Shortfall				2		1	-	×
* indicates the SSS having shortfall (the number of shortfall); C – indicates compensation made (SSS from which compensation is made)								

Example 7 –without hg/sb formation					
Compensation of shortfall for other service sector establishments					
SSS	no. of establishments to be surveyed	E	Step 1	Step 3	e
9	2	5	2	1+2	5
10	2	3	2		2
11	2	1	1*(1)	C (SSS 9)	1
12	4	2	2*(2)	C (SSS 9)	2
15	2	6	2	1+1	4
16	2	1	1*(1)	C (SSS 15)	1
17	2	1	1*(1)	C (SSS 15)	1
18	4	8	4		4
Total	20	27	15	5	20
Shortfall			5	-	×
* indicates the SSS having shortfall (the number of shortfall) C – indicates compensation made (SSS from which compensation is made)					

Example 8 – with hg/sb formation								
Compensation of shortfall for other service sector establishments								
seg no.	SSS	no. of establishments to be surveyed	E	Step 1	Step 2	Step1 + Step2	Step 3	e
1	9	1	2	1		1		1
	10	1	2	1	1	2		2
	11	1	3	1		1		1
	12	2	2	2		2		2
	15	1	0	0*(1)		0*(1)	C (SSS 16, seg2)	0
	16	1	0	0*(1)	C (SSS 16, seg2)			0
	17	1	0	0*(1)		0*(1)	C (SSS 18, seg1)	0
	18	2	8	2	1	3	1+1+1	6
	total	10	17	7	2	9	3	12
2	9	1	1	1		1		1
	10	1	0	0*(1)	C (SSS 10, seg1)			0
	11	1	1	1		1		1
	12	2	3	2		2		2
	15	1	0	0*(1)		0*(1)	C (SSS 18, seg1)	0
	16	1	3	1	1	2	1	3
	17	1	0	0*(1)		0*(1)	C (SSS 18, seg1)	0
	18	2	1	1*(1)	C (SSS 18, seg1)	1		1
	total	10	9	6	1	7	1	8
1+2	9-12	10	14	9	1	10	4	10
	15-18	10	12	4	2	6	4	10
	total	20	26	13	3	16	4	20
Shortfall				7		4	-	×
* indicates the SSS having shortfall (the number of shortfall); C – indicates compensation made (SSS from which compensation is made)								

2.11 Block 6a: particulars of establishments in segment 9

2.11.0 For entries relating to segment 9, Block 5 will be the basis. Number of establishments for SSS numbers 1 to 18 will be counted from column (14) of Block 5 and entered against the corresponding SSS of segment 9 in column (4). Entry in column (5) will be same as that of column (4) as all the big establishments listed in Block 5 will be surveyed. Total number of surveyed establishments shall be recorded in column (6). It may be seen that column (7) = column (5) – column (6). The row for ‘all’ will give the totals of the relevant columns.

2.12 Block 6b: particulars of sampling of establishments (for segments 1 & 2):

2.12.1 In this block, particulars of sampling of establishments shall be recorded for segments 1 and 2.

2.12.2 **Columns (4) to (9): Number of establishments:** Total number of establishments in the frame for each SSS i.e. the entries for column (4) is the highest sampling serial numbers recorded in columns (4) to (21) respectively of Block 5b. These highest entries are also recorded against the symbols ‘E’ appearing in the headings of columns (4) to (21) of Block 5b. They may be recorded properly in column (4) of Block 6b for each segment. Number of establishments selected for survey shall be recorded in column (5). These numbers are also recorded against ‘e’ in the headings of column (4) to (21) of Block 5b. Columns (6) and (7) shall be filled up on the basis of survey code recorded against item 6 of Block 1 of Schedule ESU. Number of filled-in ESU schedules with survey codes (ESU schedule Block 1 item 6) 1 and 2 shall be recorded in columns (6) and (7) respectively. It may be seen that (i) column (8) = column (6) + column (7) and (ii) column (9) = column (5) – column (8). The row for ‘all’ will give the totals of the relevant columns.

2.13 **Block 7: remarks by investigators (JSO/FI):** The junior statistical officer/field investigator may give remarks here on any abnormal situation or entry in the schedule.

2.14 **Block 8: comments by supervisory officer(s):** The supervising officer inspecting the work relating to this schedule may give comments here.

2.15 Substitution of sample establishments, misclassification of establishments and random numbers

2.15.1 **Substitution of establishments:** If any sample establishment cannot be surveyed due to some reason or the other, it will be substituted by the next one having higher sampling serial number (provided not already selected) of the same SSS. The substitute for the one having highest sampling serial number of an SSS will be the one having smallest sampling serial number within the same SSS. If the substituted establishment becomes a casualty, *it will be substituted by another in the same manner. If this establishment also turns out to be a casualty, further substitute need not be taken.* **However, it must be ensured that a minimum of one sample establishment is always surveyed for each of second stage strata within each of segments 1 and 2. In other words, $e > 0$ if $E > 0$ for each FSU × segment × second stage stratum. Substitution may be attempted more than twice in a few cases to adhere to this restriction.** In such cases, the fact has to be recorded in the remarks block (blocks 7&8).

It is to be noted that in the case of a substitution of an establishment, the word “SUBSTITUTED” should be written at the top of the front page of schedule.

2.15.2 Misclassification of an establishment during listing:

It is quite possible in a few cases that a sample establishment listed under a particular type (i.e. Sector × HWE × NIC code or Sector × OAE × NIC code) in Listing Schedule (LSU) actually belongs to other type as detected during canvassing of Schedule ESU. *Entries for Listing Schedule (LSU) will not be changed if misclassification is found to occur.* However, correct particulars in terms of establishment type and NIC code may be recorded against the respective

items in detailed Schedule (ESU) without altering second-stage stratum number in Block 1 of Schedule ESU.

2.15.3 Random numbers: A table of random numbers is supplied to each investigator. The n^{th} column of the table will be consulted in the case of the central sample and $(n + 1)^{\text{th}}$ column in the case of the state sample, where n is the last two digits of the serial number of the sample FSU. When $n = 00$, it will be taken as 100. The number of digits to be used will be the same as that of the highest number of the range within which the random number is to be selected. However, if random number is required to be drawn between 1 and 10 or between 1 and 100, only one or two digit random numbers may be used where random number '0' will stand for '10' and random number '00' for '100'.

The first random number will be used for hamlet-group/sub-block selection whenever required. The subsequent random numbers may be used for selection of establishment in the order: (i) for segment 1 – establishments for Schedule ESU and then (ii) for segment 2 – establishments for Schedule ESU. If the particular column of random numbers is exhausted in the process, next column may be used. Similarly, if all the columns of the Random number table are exhausted, then the first column will be used.

2.16 Substitution of sample FSU:

(a) If a sample FSU cannot be surveyed due to say, it being not uniquely identifiable or traceable, not accessible or for any other reason, it will be substituted. All such cases will be referred to:

The Deputy Director General (TC), DQAD
Mahalanobis Bhawan,
164, Gopal Lal Tagore Road, Kolkata- 700108.
e-mail address: tc.dpd@mospi.gov.in
fax: 033-25771025

A copy of the letter may be given to:

The Deputy Director General (Co-ordination), SDRD
Mahalanobis Bhawan,
164, Gopal Lal Tagore Road, Kolkata- 700108.
e-mail address: tc.sdrd-mospi@gov.in
fax: 033-25776439

If the substituted FSU has same problem as the original, correspondences may be made immediately so that another substitute can be provided to prevent voidness of stratum. However, a maximum of two substitute will be provided for a particular FSU. In case no substitute FSU could be surveyed even with best efforts [i.e. code 7 in item 15, Block 1], a blank Listing Schedule LSU will be submitted with only Blocks 0, 1, 2, 7 and 8 filled in. The word 'CASUALTY' is to be written at the top of the front page of the schedule in such cases.

(b) If a sample FSU is found to be depopulated at the time of survey, or its population has shifted elsewhere due to some natural calamity with no chance of habitation in future, or it is treated as a “zero-case”, it will not be substituted. It will be treated as a valid sample and blank Listing Schedule (LSU) with only Blocks 0, 1, 2, 8 and 9 filled in will be submitted in such cases. The word ‘UNINHABITED’ or ‘ZERO CASE’, as appropriate will be written on the top of the front page of the schedule in such cases. In cases where the FSU was found to be inhabited but without any trace of establishment, the FSUs maybe considered as surveyed and submitted with a dummy enterprise at the end of the listing, if any, with remarks "No NAE but with non-Zero population" in CAPI. Moreover, it is re-iterated that such 'No NAE but with non-Zero population" FSUs must be probed by seniors personnel in the ROs for plausible missing of invisible NAEs. It is felt that such cases are likely to be relatively very less in number.

(c) If a village in which the sample FSU is situated is found to have been declared as urban (as a town by itself or as merged in another town) either by State Govt. notification or by census authorities after Census 2011 and if it is covered in the urban frame used for selection of FSUs, it will be treated as a zero case and the procedure given in the previous para will be followed in this case. However, if it is not included in the urban frame, it is to be surveyed as per the rural programme. If the boundaries of the original village are not identifiable, it may be substituted. If only a part of the village has been merged in the town, the remaining part will be surveyed as per rural programme even in this situation. Further, FOD must always write to SDRD, with a copy to DPD, in the addresses mentioned in para (a) for confirmation before treating any sample as a zero case. Moreover, proposals for zero cases on the ground of conversion into urban frame must accompany with the concerned Schedule C of UFS.

(d) *It is important* to note that a listing schedule has to be submitted for every sample FSU irrespective of whether it is surveyed/substituted (including uninhabited and zero cases) or a casualty.

[5a] list of households and non-agricultural establishments (segment 1/ 2)*														for code 1 in col.(11)
house number	household serial number	name and address of establishment/ owner/ operator/ head of household	description of activity	type of ownership code	for 1 – 5 in col. 5					eligibility code	for 1 in col. 11			
					broad activity category code	for 1 – 3 in col. (6)		number of workers			eligible establishment serial number	establishment type code	SSS number (1 – 18)	
						registration code	for 2 in col. (7)		total					hired
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	col.14: SSS number: SSS 1: code 1 in col.5 and 1 in col.11 SSS 2: code 2 in col.5 and 1 in col.11 SSS 3: code 3 in col.5 and 1 in col.11 HIRED WORKER ESTABLISHMENTS (HWE): for code 4/5 in col. 5 and code 1 in col. 13: SSS 4: NIC 01632,19,21,26,30, 35103,35105,35106, 35107,35109, 45200, 45403; SSS 5: NIC 10, 11; SSS 6: NIC 13 – 18, 31; SSS 7: NIC 12,20,22 – 25, 27 – 29, 32,33; SSS 8 : NIC 45 (excl. 45200, 45403), 46, 47; SSS 9: NIC 56; SSS 10: NIC 85; SSS 11: NIC 86, 87; SSS 12: NIC 36 – 39, 49211, 49219, 4922(including 49227), 4923, 50, 52, 53, 55, 58 – 63, 64193, 64300, 6491, 64920, 64921, 64929, 6499, 6612, 6619, 662, 663, 68 (including 68108,68109) – 75, 77 – 81 (including 81309), 82, 88, 90 – 93, 941, 94910, 94919, 9499, 95, 96 (including 96099) OAEs: for code 4/5 in col. 5 and code 2 in col. 13: SSS 13: NIC 01632, 10 – 33, 35103, 35105, 35106, 35107, 35109,45200, 45403; SSS 14: NIC 45(excl. 45200, 45403), 46, 47; SSS 15: NIC 56; SSS 16: NIC 85; SSS 17: NIC 86, 87; SSS 18: NIC 36 – 39, 49211, 49219, 4922(including 49227), 4923, 50, 52, 53, 55, 58 – 63, 64193, 64300, 6491, 64920, 64921, 64929, 6499, 6612, 6619, 662, 663, 68 (including 68108,68109) – 75, 77 – 81 (including 81309), 82, 88, 90 – 93, 941, 94910, 94919, 9499, 95, 96 (including 96099)
51	1	Ram Kripal	No NAE											
51	2	Madhav Rao												
51		Madhav Rao	Retail Vegetable Vendor	4	2	2	47	2	1	1	1	1	8	
52/1	3	Jadu Kishore												
52/1		Co-operative store	Wholesale trade	2	2	2	46	8	1	1	2	1	2	
52C		Sukla Food Centre	Fast-food shop	5	3	2	56	2	1	1	3	1	9	
54		Ramesh Florist	Wholesale of flowers	4	2	2	46	4	2	1	4	1	8	
56		Arjun Construction	Construction	5	4									
57	4	Tula Ram												
57		Tula Ram	Repair of three wheelers	4	1	2	45	2	1	1	5	1	8	

* strike out which is not applicable

CODES FOR BLOCK 5a

col.5: **type of ownership code:** society (non-Govt.)/ trust/association/club/body of individuals etc. – 1, co-operatives – 2, SHG – 3, proprietary – 4, partnership (excluding LLP) – 5, Govt.

Department/ Govt. Company/PSU/Govt. society – 6, non-Govt. company – 7, others – 9

col.6: **broad activity category code:** manufacturing – 1, trade – 2, other services – 3, others – 4

col.7: **registration code:** registered under Sections 2m(i) and 2m(ii) of the Factories Act, 1948 or beedi and cigar workers (conditions of employment) Act, 1966 or with the Central Electricity Authority: yes – 1, no – 2.

® col.8: **NIC –2008 code: 2 digits** for 10 – 33, 36 – 39, 45(excl. 45200, 45403), 46 – 47, 50, 52 – 56, 58 – 63, 68 (except 68108,68109), 69 – 75, 77 – 81 (except 81309), 82, 85 – 93, 95, 96 (except 96099);

3 digits for 662, 663, 941; **4 digits** for 4922, 4923, 6491, 6499, 6612, 6619, 9499; **5 digits** for 01632, 35103, 35105, 35106, 35107, 35109, 45200, 45403, 49211, 49219, 64193 (chit funds), 64300, 64309 (SHG), 64920, 64921 (investment clubs), 64929 (private moneylenders), 68108 (renting of building for residential purposes), 68109 (renting of building for commercial purposes), 81309 (electricians, plumbers, etc.), 94910 (religious activities by organization), 94919 (religious activities by individuals), 96099 (delivery service).

col.11: **eligibility code:** entry in col.9 <10 and operated for at least 30 days (15 days for seasonal/casual establishments and SHG) during last 365 days – 1, otherwise – 2

col.13: **establishment type code:** Hired Worker Establishment (HWE) – 1, Own Account Establishment (OAE) – 2

[5a] list of households and non-agricultural establishments (segment 1/ 2)*											for code 1 in col.(11)		
house number	household serial number	name and address of establishment/ owner/ operator/ head of household	description of activity	type of ownership code	for 1 – 5 in col. 5					eligibility code	for 1 in col. 11		
					broad activity category code	for 1 – 3 in col. (6)		number of workers			eligible establishment serial number	establishment type code	SSS number (1 – 18)
						registration code	for 2 in col. (7)	total	hired				
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)
57A		Diya beauty parlour	Hair dressing	4	3	2	96	3	1	1	6	1	12
58		Divya Enterprise											
58		Divya Enterprise	Husking Mill	4	1	2	10	11	3	2			
59		Law Firm	Legal services	4	3	2	69	4	1	1	7	1	12
60	5	Jugal Paul											
60		Sundar coaching centre	Tutor	4	3	2	85	1	0	1	8	2	16
61	6	Rama Dam											
61		Atul Dam	Insurance Agent	4	3	2	662	1	0	1	9	2	18
62		Shyam Enterprise	Motor cycle parts shop	4	2	2	45	3	1	1	10	1	8
63A		Doctor Sai	Homeopath doctor	4	3	2	86	2	1	1	11	1	11
64		Arian Club	Renting of club premises	1	3	2	68	4	1	1	12	1	1

* strike out which is not applicable

CODES FOR BLOCK 5a

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Department/ Govt. Company/PSU/Govt. society – 6, non-Govt. company – 7, others – 9

col.6: **broad activity category code:** manufacturing – 1, trade – 2, other services – 3, others – 4

col.7: **registration code:** registered under Sections 2m(i) and 2m(ii) of the Factories Act, 1948 or beedi and cigar workers (conditions of employment) Act, 1966 or with the Central Electricity Authority: yes – 1, no – 2. [@] col.8: **NIC –2008 code: 2 digits** for 10 – 33, 36 – 39, 45(excl. 45200, 45403), 46 – 47, 50, 52 – 56, 58 – 63, 68 , 68 (except 68108,68109) – 75, 77 – 81 (except 81309), 82, 85 – 93, 95, 96 (except 96099);

3 digits for 662, 663, 941; **4 digits** for 4922, 4923, 6491, 6499, 6612, 6619, 9499; **5 digits** for 01632, 35103, 35105, 35106, 35107, 35109,45200, 45403, 49211, 49219, 64193 (chit funds), 64300, 64309 (SHG), 64920, 64921 (investment clubs), 64929 (private moneylenders), 68108 (renting of building for residential purposes), 68109 (renting of building for commercial purposes), 81309 (electricians, plumbers, etc.), 94910 (religious activities by organization), 94919 (religious activities by individuals), 96099 (delivery service).

col.11:**eligibility code:**entry in col.9 <10 and operated for at least 30 days (15 days for seasonal/casual establishments and SHG) during last 365 days – 1, otherwise – 2

col.13:**establishment type code:** Hired Worker Establishment (HWE) – 1, Own Account Establishment (OAE) – 2

col.14: **SSS number:**
SSS 1: code 1 in col.5 and 1 in col.11
SSS 2: code 2 in col.5 and 1 in col.11
SSS 3: code 3 in col.5 and 1 in col.11
HIRED WORKER ESTABLISHMENTS (HWE):
for code 4/5 in col. 5 and code 1 in col. 13:
SSS 4: NIC 01632,19,21,26,30, 35103,35105,35106,
35107,35109, 45200, 45403;
SSS 5: NIC 10, 11;
SSS 6: NIC 13 – 18, 31;
SSS 7: NIC 12,20,22 – 25, 27 – 29, 32,33;
SSS 8 : NIC 45 (excl. 45200, 45403), 46, 47;
SSS 9: NIC 56;
SSS 10: NIC 85;
SSS 11: NIC 86, 87;
SSS 12: NIC 36 – 39, 49211, 49219, 4922(including 49227), 4923, 50,
52, 53, 55, 58 – 63, 64193, 64300, 6491, 64920, 64921, 64929, 6499,
6612, 6619, 662, 663, 68(including 68108,68109) – 75, 77 – 81
(including 81309), 82, 88, 90 – 93, 941, 94910, 94919, 9499, 95, 96
(including 96099)
OAEs: for code 4/5 in col. 5 andcode 2 in col. 13:
SSS 13: NIC 01632, 10 – 33, 35103, 35105, 35106, 35107, 35109,
45200, 45403
SSS 14: NIC 45 (excl. 45200, 45403), 46, 47;
SSS 15: NIC 56; **SSS 16:** NIC 85; **SSS 17:** NIC 86, 87;
SSS 18: NIC 36 – 39, 49211, 49219, 4922(including 49227), 4923, 50,
52, 53, 55, 58 – 63, 64193, 64300, 6491, 64920, 64921, 64929, 6499,
6612, 6619, 662, 663, 68 (including 68108,68109) – 75, 77 – 81
(including 81309), 82, 88, 90 – 93, 941, 94910, 94919, 9499, 95, 96
(including 96099)

[5a] list of households and non-agricultural establishments (segment 1/ 2)*													for code 1 in col.(11)		
house number	household serial number	name and address of establishment/ owner/ operator/ head of household	description of activity	type of ownership code	for 1 – 5 in col. 5					eligibility code	for 1 in col. 11				
					broad activity code	for 1 – 3 in col. (6)		number of workers			eligible establishment serial number	establishment type code	SSS number (1 – 18)		
						registration code	for 2 in col. (7)		total					hired	
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	col.14: SSS number: SSS 1: code 1 in col.5 and 1 in col.11 SSS 2: code 2 in col.5 and 1 in col.11 SSS 3: code 3 in col.5 and 1 in col.11 HIRED WORKER ESTABLISHMENTS (HWE): for code 4/5 in col. 5 and code 1 in col. 13: SSS 4: NIC 01632,19,21,26,30, 35103,35105,35106, 35107,35109, 45200, 45403 SSS 5: NIC 10, 11; SSS 6: NIC 13 – 18, 31; SSS 7: NIC 12,20,22 – 25, 27 – 29, 32,33; SSS 8 : NIC 45 (excl. 45200, 45403), 46, 47; SSS 9: NIC 56; SSS 10: NIC 85; SSS 11: NIC 86, 87; SSS 12: NIC 36 – 39, 49211, 49219, 4922 (including 49227), 4923, 50, 52, 53, 55, 58 – 63, 64193, 64300, 6491, 64920, 64921, 64929, 6499, 6612, 6619, 662, 663, 68(including 68108,68109) – 75, 77 – 81 (including 81309), 82, 88, 90 – 93, 941, 94910, 94919, 9499, 95, 96 (including 96099) OAEs: for code 4/5 in col. 5 and code 2 in col. 13: SSS 13: NIC 01632, 10 – 33, 35103, 35105, 35106, 35107, 35109, 45200, 45403; SSS 14: NIC 45 (excl. 45200, 45403), 46, 47; SSS 15: NIC 56; SSS 16: NIC 85; SSS 17: NIC 86, 87; SSS 18: NIC 36 – 39, 49211, 49219, 4922 (including 49227), 4923, 50, 52, 53, 55, 58 – 63, 64193, 64300, 6491, 64920, 64921, 64929, 6499, 6612, 6619, 662, 663, 68(including 68108,68109) – 75, 77 – 81 (including 81309), 82, 88, 90 – 93, 941, 94910, 94919, 9499, 95, 96 (including 96099)	
66		Vim Traders	Freight transport by road	5	3	2	4923	4	1	1	13	1	12		
67	7	Tarun Shukla	No NAE												
67		Bindu Rice Mill	Rice Mill	4	1	2	10	5	1	1	14	1	5		
67		Yash Manufacturing	Manufacture of Ice	4	1	2	11	4	1	1	15	1	5		
67B		Bulbul trading	Sale of bakery products	4	2	2	47	1	0	1	16	2	14		
68	8	Rupa Sharma	No NAE												
68		Suvam	Manufacturer of footwear	5	1	2	15	5	1	1	17	1	6		
69		Textile world	Weaving of silk fabric	5	1	2	13	12	1	2					
69	9	Madhavan	Vegetable vendor	4	2	2	47	2	0	1	18	2	14		
70		Book Store	Sale of Books	5	2	2	47	1	0	1	19	2	14		

* strike out which is not applicable

CODES FOR BLOCK 5a

col.5: **type of ownership code:** society (non-Govt.)/ trust/association/club/body of individuals etc. – 1, co-operatives – 2, SHG – 3, proprietary – 4, partnership (excluding LLP) – 5, Govt.

Department/ Govt. Company/PSU/Govt. society – 6, non-Govt. company – 7, others – 9

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3 digits for 662, 663, 941; **4 digits** for 4922, 4923, 6491, 6499, 6612, 6619, 9499; **5 digits** for 01632, 35103, 35105, 35106, 35107, 35109, 45200, 45403, 49211, 49219, 64193 (chit funds), 64300, 64309 (SHG), 64920, 64921 (investment clubs), 64929 (private moneylenders), 68108 (renting of building for residential purposes), 68109 (renting of building for commercial purposes), 81309 (electricians, plumbers, etc.), 94910 (religious activities by organization), 94919 (religious activities by individuals), 96099 (delivery service).

col.11:**eligibility code:**entry in col.9 <10 and operated for at least 30 days (15 days for seasonal/casual establishments and SHG) during last 365 days – 1, otherwise – 2

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[5a] list of households and non-agricultural establishments (segment 1/ 2)*											for code 1 in col.(11)		
house number	household serial number	name and address of establishment/ owner/ operator/ head of household	description of activity	type of ownership code	for 1 – 5 in col. 5					eligibility code	for 1 in col. 11		
					broad activity category code	for 1 – 3 in col. (6)		number of workers			eligible establishment serial number	establishment type code	SSS number (1 – 18)
						registration code	for 2 in col. (7)		total				
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)
71		Latha clinic	Diagnostic test	5	3	2	86	2	1	1	20	1	11
72		Sunita Verma	Self Help Group	3	3	2	64309	1	0	1	21	2	3
73	10	Nripesh Verma	Retail Vegetable Vendor	4	2	2	47	2	0	1	22	2	14
74		J K medicals	RT of medicines	4	2	2	47	2	1	1	23	1	8
75		Royal bake restaurant	Restaurant	5	3	2	56	9	5	1	24	1	9
76		Indian Oil petrol pump	Petrol pump (direct sale)	6									
77		C. R. Dutt	Marriage broker	4	3	2	96	1	0	1	25	2	18
78		Mohd. Shafi	Slaughtering of poultry	4	1	2	10	1	0	1	26	2	13
79		Royal tourist home	Lodging	5	3	2	55	6	1	1	27	1	12
80		Abdul Gafoor	Taxi operation	4	3	2	4922	1	0	1	28	2	18

col.14: SSS number:
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* strike out which is not applicable

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						registration code	for 2 in col. (7)	total	hired				
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)
81	11	Arshad	No NAE										
82		Lions club	Renting of club building	1	3	2	68	5	4	1	29	1	1
83	12	Siddarth Kumar											
83		Siddarth Kumar	Real estate	5	3	2	68	1	0	1	30	2	18
84	13	Satish KT											
85		Madhavan KT	Manf. of electrical	4	1	2	27	5	1	1	31	1	7
86		Ameesh KT	Taxi operation	4	3	2	4922	1	0	1	32	2	18
87		Pratibha	Self Help Group	3	3	2	64309	1	0	1	33	2	3
88	14	Nilesh Raj											
88		Nitin Raj	Renting of building for commercial purposes	4	3	2	68	2	0	1	34	2	18

* strike out which is not applicable

CODES FOR BLOCK 5a

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Company/PSU/Govt. society – 6, non-Govt. company – 7, others – 9

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col.7: **registration code:** registered under Sections 2m(i) and 2m(ii) of the Factories Act, 1948 or beedi and cigar workers (conditions of employment) Act, 1966 or with the Central Electricity Authority: yes – 1, no – 2.

col.8: **NIC –2008 code: 2 digits** for 10 – 33, 36 – 39, 45 (excl. 45200, 45403), 46– 47, 50, 52 – 56, 58 – 63, 68 (except 68108,68109) – 75, 77 – 81 (except 81309), 82, 85 – 93, 95, 96 (except 96099);

3 digits for 662, 663, 941; **4 digits** for 4922, 4923, 6491, 6499, 6612, 6619, 9499; **5 digits** for 01632, 35103, 35105, 35106, 35107, 35109,45200, 45403, 49211, 49219, 64193 (chit funds), 64300, 64309 (SHG), 64920, 64921 (investment clubs), 64929 (private moneylenders), 68108 (renting of building for residential purposes), 68109 (renting of building for residential purposes), 81309 (electricians, plumbers, etc.), 94910 (religious activities by organization), 94919 (religious activities by individuals), 96099 (delivery service).

col.11: **eligibility code:** entry in col.9 <10 and operated for at least 30 days (15 days for seasonal establishments and SHG) during last 365 days – 1, otherwise – 2

col.13: **establishment type code:** Hired Worker Establishment (HWE) – 1, Own Account Establishment (OAE) – 2

col.14: **SSS number:**
SSS 1: code 1 in col.5 and 1 in col.11
SSS 2: code 2 in col.5 and 1 in col.11
SSS 3: code 3 in col.5 and 1 in col.11
HIRED WORKER ESTABLISHMENTS (HWE):
for code 4/5 in col. 5 and code 1 in col. 13:
SSS 4: NIC 01632,19,21,26,30, 35103,35105,35106, 35107,35109, 45200, 45403;
SSS 5: NIC 10, 11;
SSS 6: NIC 13 – 18, 31;
SSS 7: NIC 12,20,22 – 25, 27 – 29, 32,33;
SSS 8 : NIC 45 (excl. 45200, 45403), 46, 47;
SSS 9: NIC 56;
SSS 10: NIC 85;
SSS 11: NIC 86, 87;
SSS 12: NIC 36 – 39, 49211, 49219, 4922 (including 49227), 4923, 50, 52, 53, 55, 58 – 63, 64193, 64300, 6491, 64920, 64921, 64929, 6499, 6612, 6619, 662, 663, 68(including 68108,68109) – 75, 77 – 81 (including 81309), 82, 88, 90 – 93, 941, 94910, 94919, 9499, 95, 96 (including 96099)
OAEs: for code 4/5 in col. 5 and code 2 in col. 13:
SSS 13: NIC 01632, 10 – 33, 35103, 35105, 35106, 35107, 35109, 45200, 45403;
SSS 14: NIC 45 (excl. 45200, 45403), 46, 47;
SSS 15: NIC 56; **SSS 16:** NIC 85; **SSS 17:** NIC 86, 87;
SSS 18: NIC 36 – 39, 49211, 49219, 4922 (including 49227), 4923, 50, 52, 53, 55, 58 – 63, 64193, 64300, 6491, 64920, 64921, 64929, 6499, 6612, 6619, 662, 663, 68 (including 68108,68109) – 75, 77 – 81 (including 81309), 82, 88, 90 – 93, 941, 94910, 94919, 9499, 95, 96 (including 96099)

[5b] selection of eligible non-agricultural establishments under coverage (segment 1/ 2)*																				
house number (to be copied from col. 1, b1 5a)	eligible establishment serial no. (to be copied from col. 12, b1 5a)	SSS number (to be copied from col. 14, b1 5a)	sampling serial number and sample establishment number																	
			society/trusts/associations/clubs/body of individuals etc; /co-operative, SHG			hired worker establishments (HWE)									own account establishments (OAE)					
						manufacturing			trade	other services			manuf.	trade	other services					
			SSS			SSS			SSS	SSS			SSS							
			1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18
E=2	E=1	E=2	E=0	E=2	E=1	E=1	E=5	E=2	E=0	E=2	E=4	E=1	E=4	E=0	E=1	E=0	E=6			
e=2	e=1	e=2	e=0	e=2	e=1	e=1	e=4	e=2	e=0	e=2	e=4	e=1	e=4	e=0	e=1	e=0	e=6			
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)	(16)	(17)	(18)	(19)	(20)	(21)
51	1	8								(√1)										
52/1	2	2		(√1)																
52C	3	9									(√1)									
54	4	8								√2										
57	5	8								(√3)										
57A	6	12												(√1)						
59	7	12												(√2)						
60	8	16															(√1)			
61	9	18																		(√1)
62	10	8								(√4)										
63A	11	11											(√1)							
64	12	1	(√1)																	
66	13	12												(√3)						
67	14	5					(√1)													
67	15	5					(√2)													

* strike out which is not applicable;

[5b] selection of eligible non-agricultural establishments under coverage (segment 1/ 2)*																				
house number (to be copied from col. 1, bl 5a)	eligible establishment serial no. (to be copied from col. 12, bl 5a)	SSS number (to be copied from col. 14, bl 5a)	sampling serial number and sample establishment number																	
			society/trusts/associations/ clubs/body of individuals etc; /co-operative, SHG			hired worker establishments (HWE)									own account establishments (OAE)					
						manufacturing			trading	other services			manuf.	trade	other services					
			SSS			SSS			SSS	SSS			SSS							
			1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18
E=	E=	E=	E=	E=	E=	E=	E=	E=	E=	E=	E=	E=	E=	E=	E=	E=	E=			
e=	e=	e=	e=	e=	e=	e=	e=	e=	e=	e=	e=	e=	e=	e=	e=	e=	e=			
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)	(16)	(17)	(18)	(19)	(20)	(21)
67B	16	14														(√1) 1				
68	17	6						(√1) 1												
69	18	14														(√2) 2				
70	19	14														(√3) 2				
71	20	11											(√2) 2							
72	21	3			(√1) 1															
73	22	14														(√4) 4				
74	23	8							(√5) 4											
75	24	9									(√2) 2									
77	25	18																		(√2) 2
78	26	13													(√1) 1					
79	27	12												(√4) 4						
80	28	18																		(√3) 2
82	29	1	(√2) 2																	
83	30	18																		(√4) 4

* strike out which is not applicable;

Chapter Three

Schedule ESU: Unincorporated Non-agricultural Establishment

- 3.1. Introduction:** The detailed instructions for filling up schedule ESU are given in this chapter. The Annual Survey of Unincorporated Sector (ASUSE) will principally cover all unincorporated establishments in the non-agricultural sector of the economy, excluding those engaged in construction and a few other activities as specified in Chapter 1. **NIC 2008** codes will be used to classify the establishments in this survey. Some general concepts and definitions relating to unincorporated non-agricultural establishments have already been discussed in Chapter One. However, concepts specific to the schedule, wherever necessary, have been discussed in this chapter. The establishments to be covered in the survey have been divided into three broad industry groups, viz. (i) manufacturing, (ii) trade and (iii) other services sector. Under the above sectoral coverage, establishments are categorized into two types, the first type being Hired Worker Establishments (HWE) which employ at least one hired worker on a *fairly regular basis*⁷ in the reference period and the second type being Own Account Establishments (OAE) i.e. those establishments that do not employ hired workers on a fairly regular basis in the reference period. The term “Establishment” has been used in this chapter in a general sense and will refer to either a “Hired Worker Establishment” or an “Own Account Establishment”, which will be clear from the context. The eligibility criterion for an establishment to be covered in the survey is at least 30 days of operation (15 days of operation for seasonal/casual establishments / SHGs) in the reference year i.e. “last 365 days preceding the date of survey”.
- 3.1.1** Hired Worker Establishments and Own Account Establishments in the unincorporated sector are the target units for the ASUSE. In addition, self-help groups, co-operatives, society, trusts, club, body of individuals, associations, membership organization, etc. are covered under the survey as they have the dominant shares in certain service sector activities like educational establishments, health service establishments and other community, social and personal service establishments. Detailed activities under survey coverage are given in Chapter One (para 1.1.1).
- 3.2. A few important concepts and definitions:**
- 3.2.1 Mixed Activity:** There are establishments that carry out a number of activities simultaneously. For example, a bakery may also sell cold drinks, a rice mill may sell sugar, a factory, in addition to engaged in manufacturing activity, may run a hospital in its premises etc. Each such activity is treated as a separate establishment if information for them is separately available. If the accounts are not separable then the data pertaining to the establishment as a whole will be collected and the establishment is classified as having mixed activities and the activities of such establishments are a mixture of NIC’s.

⁷ “fairly regular basis” means the major part of the period when operation(s) of an establishment are carried out during a reference period.

The activities may be mixed at any level of NIC, but for the present survey, an establishment will be considered to have mixed activities if its activities are different at 2-digit level of NIC-2008. The appropriate NIC in such cases will be determined on the basis of major activity. Major activity refers to the activity which yields maximum income followed by turnover and then by employment.

3.2.2 Multiple Activities: Since many of the entrepreneurs belonging to the unincorporated sector operate at small or marginal levels, the phenomenon of carrying out more than one activity simultaneously or at different points of time is quite prevalent. Carrying out of more than one economic activity by the entrepreneur during the reference year is called multiple activities. If the activities are carried out at the same location and the **information is not separately available**, then it will be taken as “mixed activity” for ASUSE. If the activities are carried out at the same location and the **information is separately available**, then it will be taken as “multiple activity” for ASUSE. However, an entrepreneur of a manufacturing establishment manufacturing woollen garments before winter and cotton clothes before summer will not be considered as carrying out multiple activities. Some examples of multiple activities are: i) a person providing computer services during day-time as an own account worker and also providing tuition in the evening in his own coaching centre, ii) a person carrying out agricultural activity at sowing / harvesting season and doing carpentry at the same time or at other times, etc.

3.2.3 Reference Period: *Last 30 days preceding the date of survey or last month or last accounting year* has been used as the reference period for ESU schedule. Various items of receipts and expenses as well as data on employment, emoluments, rent, interest, net surplus and value added for the establishments will be collected for the above reference period only. However, for seasonal establishments the reference period will refer to the last 30 days (preceding the date of survey), if they have worked continuously for last 30 days or more (including scheduled holidays) in the current season. For seasonal establishments which have worked for less than 30 days in the current season, last month will refer to an average month in the last working season. For some of the items like value of fixed assets, amount of loan outstanding, etc., the reference point is ‘as on the last date of the reference period’. For some other items like net additions to fixed assets, number of months operated, number of other economic activities taken up, etc., the period of reference is the ‘last 365 days preceding the date of survey’.

3.2.4 Subsidy: Subsidies are unrequited payments that government units, including non-resident government units, make to establishments on the basis of the nature and levels of their production activities in terms of the quantities or values of the goods and services which they produce, sell, etc. Subsidies are equivalent to negative taxes on product/production. However, subsidies do not include any kind of grants received from government/non-government entities. It is important to note that subsidies are receivable by producer of goods or services.

Broadly, there are two types of subsidies: ‘Subsidies on Product’ and ‘Other subsidies on production’. Subsidy on product is a subsidy that is normally payable as per unit of a good/service or as a specific percentage of the price of the good/service. Other subsidies on production consist of subsidies except subsidies on products that are receivable by

producer of goods or services for engaging in production activities. Example of such subsidies are: subsidies payable on the total wage or salary bill, or total work force, or on the employment of particular types of persons such as physically handicapped persons or persons, subsidies given to producers for implementing pollution control measures, etc.

There is also interest subsidy which is the benefit given by the government to the enterprises on the loans, who pays regular installments and interests to the authorized financial institutions. Interest subsidies are different from product subsidies/other production subsidies in the sense that they are not directly related to the production of goods or services.

3.2.5 Taxes on Products: Taxes are compulsory payments made by institutional units to government units. A tax on a product is a tax that is payable as per unit of a good/service or as a specific percentage of the price of the good/service. Example of taxes on products are Goods and Services Tax (GST), excise duties, VAT, etc.

3.2.6 Taxes on Production: *Taxes on production consist of all taxes that the establishment incurs as a result of engaging in production.* It is payable irrespective of the profitability of the establishment and consists of all taxes except those included under ‘Taxes on Products’. Some examples of taxes on production are recurrent taxes on land, buildings or other structures, business or professional license fees, charges for permits/licenses, road tax and registration fee of vehicles, taxes on pollution, taxes on international transactions such as travel abroad, foreign remittances, etc. Stamp taxes on sale of specified products, which relate to per unit of product sold (e.g., per unit of alcoholic beverages) will be considered as taxes on products, but other stamp taxes (e.g., stamps on legal documents or cheques) will be considered as taxes on production.

3.2.7 Manufacturing Services: This covers the services provided by an establishment in transforming the physical inputs / material inputs owned by other establishments or other households. A Manufacturing Service Provider (MSP) provides manufacturing services that utilizes inputs such as capital, labour and energy to transform the material inputs owned by other establishments or households. There are two categories of manufacturing service providers (i) those who provide manufacturing services **under contract** to other establishments using input materials supplied by them according to the contract specifications. (The product manufactured in this case will be used by the contracting establishment as their intermediate goods or for sale) and (ii) those who provide manufacturing services to households for final consumption. The MSPs in the second case are **not treated as working under contract** for the purpose of the survey. Establishments engaged in custom tailoring are examples for this case.

The characteristics of the establishments engaged in manufacturing services are as under:

- It does not own or control the intellectual property or design of the final product manufactured;
- Does not own (major) input materials;
- Owns production facilities;
- Performs transformation activities;
- Does not own the manufactured products contracted to produce; and
- Does not sell the final product.

3.2.7.1 In respect of the *manufacturing service* activity, an establishment cannot report the market value of the final product. However, it can provide information on the payments received or receivable of the contract work, the types of transformation activities it performed, as well as the value of the labour, and the plant and equipment utilized in the transformation activities.

3.2.7.2 For an establishment engaged only in manufacturing service activities, all the expenses incurred on producing the service will be reported in item 307 of block 3.1. The service/commission charges they receive in return of the manufacturing services will be reported as ‘receipts from manufacturing services’ (item 557 of block 5.1).

3.3. Coverage of survey: All unincorporated non-agricultural activities (excluding construction) as discussed in Chapter One will be covered in the survey.

3.4. Structure of the schedule: Establishment survey will cover diverse domain of non-agricultural activities. The detailed enquiry schedule is structured accordingly. Schedule ESU contains the following blocks:

- Block 0 : descriptive identification of sample establishment
- Block 1 : identification of sample establishment
- Block 2 : particulars of operation and background information during reference period
 - Block 2.1 : activities pursued by the establishment during reference period
 - Block 2.2 : reference period for blocks 3 – 14
 - Block 2.3: category of establishment
- Block 3 : expenses during the reference period
- Block 4 : other expenses during the reference period
- Block 5 : receipts during the reference period
- Block 6 : other receipts during the reference period
- Block 7.1 : calculation of gross value added during the reference period for market establishments
- Block 7.2: calculation of net value added during the reference period for non-market establishments
- Block 8 employment particulars of the establishment during the reference period
- Block 9 : compensation to workers during the reference period
- Block 10 : land and fixed assets owned and hired as on the last date of reference period and rent/rental payable on hired assets for the reference period
- Block 11: loan outstanding as on last date of the reference period
- Block 12 : inventories on the last date of reference year
- Block 13 : particulars of use of information and communication technology (ICT) by the establishment
- Block 14 : calculation of net surplus during the reference period for marker establishments
- Block 15 : particulars of field operations
- Block 16 : remarks by Junior Statistical Officer (JSO) / Field Investigator (FI)
- Block 17 : comments by supervisory officer(s)

- 3.4.1** Some operational characteristics of the establishments will be collected in Block 2. Block 2.1 will record the different activities pursued by the establishment. In Block 2.2, reference period of the information to be collected in Blocks 3-14 will be recorded. In Block 2.3, we will collect the information on category of establishment: whether it is a single unit establishment or a branch of a multi-establishment unit or headquarter of a multi-establishment unit. Through Blocks 3, 4 and 5, 6 are for recording various expenses and receipts of the establishments. Blocks 3 and 5 will record the expenses and receipts for specific activities whereas blocks 4 and 6 will record all other expenses and receipts. Schedule ESU has been designed in such a way that the different types of receipts and expenses for different types of establishments can be accommodated within the framework of blocks 3 to 6. To meet this objective and facilitate reporting of activity-specific items of expenses and receipts, two blocks namely, blocks 3 and 5 have been subdivided into 14 sub-blocks. While these sub-blocks are meant for specific types of establishment, blocks 4 and 6 are common for all establishments. It may be noted that for an establishment which runs a mixed activity, more than one of the sub-blocks of blocks 3 & 5 may have entries and this may be in consonance with the activities recorded in block 2.1.
- 3.4.1.1** Product codes in respect of inputs/ outputs in the form of goods: In the blocks where expenditure and receipts are recorded (blocks 3 & 5) provisions have been kept to record three-digit product codes in respect of the inputs consumed / output produced by the establishment in the form of goods. In this structured three-digit classification, each product is coded based on the 'Industry Group' of its origin. It also has a clear correspondence between the product codes used for Supply and Use Table (SUT) by National Accounts Division (NAD). The first digit of the proposed three-digit classification indicates the broad industry group from which the product emerges. The specific product group can be identified at the two-digit level and the actual product is seen at the ultimate 3-digit level. The code list is provided at Appendix- I
- 3.4.2** Blocks 7.1 and 7.2 are kept for calculation of gross value added for marker establishments and net values added for non-marker establishments respectively. It is noteworthy that Block 7.2 appears after Block 9 because, the calculation of net values added for non-market establishments require total compensations paid by the establishment. The figures on input, output and GVA (in Block 7.1) and total emoluments, input, output and NVA (in Block 7.2) should be auto-calculated. The employment particulars of the establishments will be recorded in Block 8. Information on emoluments will be reported in Block 9. Block 10 is meant to collect information on land and other fixed assets. Information on the outstanding loans of the establishment will be reported in Block 11, and Block 11.1 will record information on loans advanced by the establishment engaged in financial activities. Block 12 will have data on inventories from all the establishments. Block 13 is for collecting data on use of information and communication technology (ICT) by all the establishments which had used computer and/or internet for entrepreneurial purpose during last 365 days. The status of various use of ICT by the establishment will be collected as on date of survey or during the last 365 days, as the case may be. Block 14 will be used to capture income of

the establishment during the reference period for validating it with the auto-calculated net-surplus.

3.4.3 Block 0: descriptive identification of sample establishment: This block has been designed to collect the descriptive identification of the sample establishment. The items are mostly self-explanatory. There are 10 items in the block. For urban sample, village name and serial number of hamlet will remain blank. Similarly, for a rural sample, investigator unit/ UFS block is not applicable. For a rural/ urban sample tick-marks are to be given in appropriate boxes provided at the top of the schedule.

3.4.4 Block 1: identification of sample establishment: Block 1 has 13 items. For items 1 to 10, appropriate codes have to be provided against the relevant items. The contact number and email address of the owner/establishment to be recorded in item 11 and item 13, respectively. The telephone/mobile no. of the contact person will be recorded in item 12.

3.4.4.1 Item 1 to 2: Serial no. of sample establishment will be copied from Block 1 of schedule LSU. Item 2 is already printed in the schedule.

3.4.4.2 Item 3: segment number (1/2/9): Entry against this item will be either 1 or 2 or 9. Segment number 1 will refer to the hamlet group/sub-block selected purposively (i.e. area of concentration). Segment number 2 is the union of the other two hamlet-groups/ sub-blocks selected. If there is no hg/sb formation, **record 1** against this item. For big establishments with 10 or more workers, segment number will be 9.

3.4.4.3 Item 4: second stage stratum: SSS number will be copied from col. 3 of block 5b (for segments 1&2) or col.14 of block 5 for segment 9 of the listing schedule.

3.4.4.4 Item 5: sample establishment number: Sample establishment number will be copied from right hand side of cols 4 to 21 of block 5b (for segments 1 & 2) of schedule LSU. For segment 9, the sample establishment number will be copied from right hand side of col. 14 of block 5.

3.4.4.5 Item 6: survey code: If the original establishment is surveyed, code against this item will be 1. If the original establishment could not be surveyed for some reason or other and some substitute establishment had to be surveyed, code will be 2. If the substitute establishment also could not be surveyed, code will be 3. In such cases, only blocks 0, 1, 15, 16 and 17 are to be filled in and the word 'CASUALTY' may be written on the top of the schedule.

3.4.4.6 Item 7: status code: This item will be filled in only for those establishments which are surveyed i.e. code 1 or 2 in item 6. This item will record the 'status of establishment' in terms of codes. The relevant codes are: open-1, existing but not having production-2, out of coverage: included in ASI frame -3 and for other reasons -4.

3.4.4.6.1 Open: An establishment will be considered as 'open' if during the reference period, the unit had carried out production activity to produce goods or services.

3.4.4.6.2 Existing but not having production: An establishment will be considered as 'existing but not having production', if the unit had not undertaken any activity to

produce goods or services but maintained fixed assets and /or staffs during the reference period.

3.4.4.6.3 Out of coverage:included in ASI frame: A selected unit will be considered out of coverage if it is engaged in the principal activity which is outside the coverage of ASUSE. If the establishment is already in ‘ASI frame’ then also it is out of coverage of ASUSE. Code 3 will be reported if the establishment is out of coverage because of inclusion in ASI frame. Code will be 4 if the unit is out of coverage due to other reasons.

3.4.4.7 Item 8: reason for original sample not surveyed: This item will be filled in for substitute establishment only. For survey code 1 (original establishment surveyed), this item will remain blank. If the establishment is substituted more than once, the code for first substitution will be recorded. The relevant codes are: informant busy – 1, informant not available – 2, informant non-cooperative – 3, others – 9. This item will be filled in when entry in item 6 is either 2 or 3.

3.4.4.8 Item 9: response code: This item will be filled in at the end of canvassing of schedule as per the assessment of the Investigator about the quality of response he/she has received from the respondent. The codes are: informant co-operative and capable - 1, informant co-operative but not capable - 2, informant busy but responded - 3, informant reluctant - 4, others – 9.

3.4.4.9 Item 10: informant code: This item will give information on the type of informant from whom the data are being collected. The relevant codes are: owner – 1, supervisor/manager – 2, others – 9. For a partnership establishment, any of the partners will qualify as ‘owner’.

3.4.4.10 Item 11: telephone/mobile no. of the owner/establishment/contact person: This item will record information about the contact details like telephone no., mobile no. etc. of the owner or of the establishment or of the contact person. The telephone no. has to be recorded with STD code and ‘0’ or ‘91’ may be prefixed with the mobile number.

3.4.4.11 Item 12: e-mail id of the establishment/owner: This item will record the valid e-mail id of the owner/establishment. Priority should be given to record the e-mail id which is registered in the name of the establishment rather than any individual of the establishment. However, in case the establishment does not have any specific e-mail id, registered in its name, the e-mail as reported by the establishment should be duly entered against this item.

3.4.5 Block 2:particulars of operation and background information during reference period:

In this block some basic information about the nature and working of the establishment will be recorded in terms of codes.

3.4.5.1 Item 201: whether pursuing mixed activity during the reference period? (yes-1, no-2): Code will be 1 for mixed activity (as per instructions in paragraph 2.1 above)

and 2, otherwise. If the response is 1, care may be taken to fill up item 203a and 203b.

Some mixed activities and treatment as per NSS convention

Description of activity	Mixed between	NSS convention
(1) Selling of fish	agriculture and trade	Assuming, the fish-seller to be a fisherman who collects and sells fishes, the activity may be considered as agricultural activity and should be outside survey coverage. In case, the fish-seller purchases fishes from other fishermen/ market and sells them (after cleaning and/or cutting, if required), then it may be taken as trading activity.
(2) free collection of leaves and making plates thereon for selling	manufacturing & trade	Trade
(3) fruit-juice seller	„	„
(4) pan shop	„	„
(5) Jhalmuri (mixture of muri, chana, ground nut etc.)	„	Trade
(6) selling balloon after filling it with gas	„	„
(7) selling coconut after removing outer fibre	„	„
(8) selling of firewood after cutting	„	„
(9) selling water after cooling (<i>nimbu pani</i>), coloured ice	„	„
(10) making and selling bamboo basket	„	Manufacturing
(11) buying old goods and selling them after repair	„	„
(12) meat shop/ chicken shop	„	manufacturing, if live animal is slaughtered and sold; trade otherwise
(13) selling of flowers, garland, bouquet	„	manufacturing, if making of garland and bouquet fetches major income; trade otherwise
(14) tailoring shops selling clothes	„	manufacturing, if tailoring fetches major income; trade otherwise
(15) selling ground-nut after frying/ boiling	manufacturing & restaurant	Restaurant
(16) selling boiled egg	„	„

3.4.5.2 Item 202a and 202b: code for the major activity during the reference period code (2 -digit and 5-digit as per NIC 2008): NIC codes of the major activity of the establishment during the reference period (last 30 days/last calendar month/ last accounting year) as per the 2008 classification may be given at 2-digit and 5-digit level against items 202a and 202b respectively. Each box will contain one digit and no box will remain empty. The description of the entrepreneurial activity may be recorded in the space provided under this item. **Description of the activity should**

provide the clear indication of the activity of that establishment, but not a copy of the description written against the corresponding NIC code in the codebook.

Special codes have been assigned to some specific activities which are being covered in the survey as under:

Activity Description	NIC Code	Activity Description	NIC Code
Chit fund	64193	Activities of electricians, plumbers, etc.	81309
Investment club	64921	Activities of private money lenders	64929
Self-help Group (engaged in financial intermediation)	64309	Religious activities by individuals	94919
Cab drivers operating under the aggregators such as OLA/UBER/MERU etc.	49227	Delivery service activities	96099
renting of building for residential purpose	68108	renting of building for commercial purpose	68109

*Code 81309 differs from construction activities in the sense that it captures unincorporated establishments which is providing electrical, plumbing, mason, painting activities etc. predominantly **as part of repair and maintenance**. However, an OAE, which is majorly involved in construction activities and occasionally providing electrical, plumbing, mason, painting activities etc. as part of repair and maintenance is outside coverage of ASUSE.*

It is pertinent to mention that, the advent of the era of online content writing, video making, information sharing etc. and uploading themselves on different social media on a large scale for the purpose of earning and/or entertainment has necessitated to capture these OAEs in ASUSE survey. Firstly, a person, who is earning regular income from such online activities and such income happens to be major of that person, are only to be considered in ASUSE. However, persons making and uploading online videos in social media for the sole purpose of entertainment and/or earning occasionally sometimes out of it, need not be covered. Assignment of NICs to such activities may be done as per following guidelines:

Scenario	NIC Code
A person is making online videos sharing information such as, how to pay online electricity bill, how to download e-AADHAR, how to file online Income tax return, how to stay fit, sharing recipes of preparing different dishes, sharing details of delicious foods/cuisines prepared by some restaurants after physically visiting the place etc.	NIC 5-digit will be 63999(Other information service activities).
A person is making online videos of singing, dancing, movies etc. for entertainment of the viewers.	NIC 5-digit will be 90009 (Other creative arts and entertainment activities)
A teacher uploads videos on different subjects./A person uploading online courses on yoga etc.	NIC code 85 (Education) will be given. The NIC 5-digit will depend the level of education (primary/ secondary/ higher etc.) on which such video is made.

3.4.5.2.1 In order to identify the principal activity and assign NIC code at 2 digit and 5-digit level, the **“top-down” method should be followed**. The top-down method follows a hierarchic principle: the classification of a unit at the lowest level of the classification must be consistent with the classification of the unit at the higher levels. To satisfy this condition, the process starts with the identification of the relevant category at the highest level and progresses down through the levels of the classification as follows:

Step 1. Identify the section that has the highest share of the income;

Step 2. Within this section, identify the division that has the highest share of the income

Step 3. Within this division, identify the group that has the highest share of the income;

Step 4. Within this group, identify the class that has the highest share of income.

Step 5. Within this class, identify the sub-class that has the highest share of income.

3.4.5.2.2 The application of this principle is demonstrated with the following example:

Example: Let us assume that a reporting unit carries out the following activities:

Section	Division	Group	Class	Sub-Class	Description of the activity	% share of income
C	20	202	2022	20223	Manufacture of printing ink	7
	22	221	2219	22194	Manufacture of rubber balloons	5
	23	231	2310	23102	Manufacture of glass fibre (including glass-wool) and yarn of glass fibre;	3
	23	231	2310	23103	Manufacture of hollow glassware (bottles, jars etc.) for the conveyance or packing of goods	21
	23	231	2310	23104	Manufacture of laboratory or pharmaceutical glassware	8
	23	239	2392	23923	Manufacture of non-refractory ceramic pipes, conduits, guttering and pipe fittings	9
G	46	461	4610	46101	Activities of commission agents, brokers dealing in wholesale trade of agricultural raw material, live animals, food, beverages, intoxicants and textiles	7
	46	461	4610	46102	Activities of commission agents dealing in wholesale trade in wood, paper, skin, leather and fur, fuel, petroleum products, chemicals, perfumery and cosmetics, glass, minerals, ores and metals	28
M	71	712	7120	71200	Technical testing and analysis	12

The principal activity is then determined as follows:

Step 1.

Identify the section

Section	Description	% share of income
C	Manufacturing	53
G	Wholesale and retail trade; repair of motor vehicles and motorcycles	35
M	Professional, scientific and technical activities	12

Step 2.

Identify the division (within section C)

Division	Description	% share of income
20	Manufacture of chemicals and chemical products	7
22	Manufacture of rubber and plastics products	5
23	Manufacture of other non-metallic mineral products	41

Step 3.

Identify the group (within division 23)

Group	Description	% share of income
231	Manufacture of glass and glass products	32
239	Manufacture of non-metallic mineral products n.e.c.	9

Step 4.

Identify the class (within group 231)

Group Description

Class	Description	% share of income
2310	Manufacture of glass and glass products	32
2392	Manufacture of clay building materials	9

Step 5.

Identify the sub-class (within class 2310)

Sub-class	Description	% share of income
23102	Manufacture of glass fibre (including glass-wool) and yarn of glass fibre;	3
23103	Manufacture of hollow glassware (bottles, jars etc.) for the conveyance or packing of goods	21
23104	Manufacture of laboratory or pharmaceutical glassware	8

Section Description:

The principal activity is, therefore, **23103:manufacture of hollow glassware (bottles, jars etc.)** although the sub-class with the biggest share of income is 46102: Activities of commission agents dealing in wholesale trade in wood, paper skin etc.

If, instead, a “bottom-up” approach is used by mistake, the reporting unit would be classified to wholesale trade in sub-class 46102 (Activities of commission agents dealing in wholesale trade in wood, paper skin etc.), based on the single largest share of income at the sub-class level. These would wrongly result in the following: a

reporting unit with an income share of 53 per cent in manufacturing would be classified outside of manufacturing.

3.4.5.3 Item 203a and 203b: code for the principal minor activity during the reference period(2 digit and 5-digit as per NIC 2008): This is applicable for establishments pursuing mixed activity (code 1 against item 201). If the establishment pursues two activities, major activity will be recorded in items 202a and 202b and minor activity as per the NIC- 2008 at 2 digit and 5-digit level will be recorded in items 203a and 203b. If the establishment pursues more than two activities, principal minor activity code will be recorded here. By ‘principal minor’ it is meant that the activity, among the minor activities, whose share of income is the highest. The same procedure which was followed to determine the major activity will be adopted for determining the principal minor activity of the establishment. Care should be taken that first two digits of item 203a are different from that of item 202a. Reference period will be last 30 days or last calendar month or last accounting year as the case may be.

3.4.5.4 Item 204: type of ownership (code) during last 365 days: Proprietary establishments are those where an individual is the sole owner of the establishment. If the owner is a male, code will be 1; for a female owner, code will be 2. If the owner is transgender code will be 3. Partnership is defined as the ‘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’. Partners may be from the same household or they may be from different households. In the former case, ownership code will be 4 and in the latter case, code will be 5. Partnership may be based either on formal registration or on the basis of tacit understanding. If ownership is with a Hindu Undivided Family (HUF), the treatment will be same as proprietary establishments, i.e., if the head of HUF is a male, code will be 1; for a female head, code will be 2 and for transgender head code will be 3. Code 6 will be recorded for self-help group and code 7 for society/trust/club/association/body of individual/membership organization, Cooperatives will be given code 8. All other types of establishments under survey coverage will get code 9 (please specify the description for such cases in remarks). Information on the items 205, 206, 207 and 208 (as mentioned below) will be collected only when item 204 is ‘1’ to ‘5’.

3.4.5.5 Items 205 & 206: Highest level of education of the owner / major partner:

Information on the highest level of education successfully completed by the owner/major partner of the establishment considering his/ her all general educational level will be recorded in terms of codes in item 205. Whether he/she has successfully completed any technical / professional / vocational courses will be recorded in item 206 in the form of ‘yes’ (1) or ‘no’ (2). A person who can both read and write a simple message with understanding in at least one language is to be considered literate. Those who are not able to do so, are to be considered not literate and will be assigned code 01 in item 205. Those who achieve literacy without attending any schooling will be assigned code 02. Educational level of a person who

has studied up to say, first year B.A. or has failed in the final B.A. examination, will be considered only as 'higher secondary' for the purpose of entry in item 205. The codes corresponding to different educational levels to be recorded in 2-digits in item 205 are given below.

Codes for item 205

not literate.....	1
literate: 	
below primary.....	2
primary and above but below secondary.....	3
secondary and above but below higher secondary.....	4
higher secondary and above but below graduate.....	5
graduate and above.....	6

As mentioned before, for item 206, the codes will be yes -1, no – 2. There may be very few cases where the owner of an establishment may claim to be illiterate and at the same time has successfully completed some vocational course and running his/her establishment. In such cases, the code in item 205 may be taken as 2 (below primary), as it is quite likely that a person completing vocational course should be able to both read and write at least in his/her mothertounge.

Further, It may be mentioned that professional courses are those which, on receiving the certificate after completion, give a person the eligibility to not only find employment on the related field but also make the person capable to run an enterprise alone on the particular field. Example, a person after completing MBBS or Chartered Accountancy can run his/her own enterprise alone. Hence, MBBS or Chartered Accountancy are treated as professional courses in ASUSE. In view of this B.Ed, for the purpose of ASUSE will be treated as general course, although this course offers certain hands-on training on teaching; but at the same time it is not a course which alone makes a person eligible for direct employment. A person may need to have say, at least graduation, along-with B.Ed. for getting eligible for recruitment.

3.4.5.6 Item 207: social group of the working owner/major partner:For the proprietary or partnership establishments, the social group of the working owner/major partner should be entered through following codes:

ST-1, SC – 2, OBC – 3, others – 4, not known-9

3.4.5.6.1 ‘Major partner’ in case of partnership establishments will be the major working owner. The criterion for determining ‘major’ will be the partner getting maximum share of the profit of the establishment, or bearing the maximum part of the loss. If all the partners share the profit/ loss of the establishment equally, the partner taking major decisions of the establishment will be the major partner. If the decisions are taken collectively, major partner will be the senior most partner by age.

3.4.5.7 Item 208: number of other economic activities taken up by the entrepreneur during last 365 days: Since many of the establishments in the unincorporated sector

are very small, due to necessity or otherwise, the phenomenon of carrying out multiple activities simultaneously or at different points of time by the entrepreneurs may be quite prevalent. The number of such activities **other than the activities** of the current establishment (to be reported in the ESU schedule) is to be recorded. The number of other economic activities carried out by the entrepreneur may include agricultural activities also. All other activities, carried out by the establishment, **which are different at NIC-2008 2-digit level from that of the major activity and the principal minor activity**, reported in ESU schedule, may be considered as other activities pursued by the establishment. For example, say, an establishment is involved in the activities with NIC codes 01, 46, 55 and 85. The major non-agricultural activity is 46 and principal minor activity is 55, which are reported in ESU schedule. In this case, the number of other economic activities, being carried out will be two (2).

It may be noted that the owner need not operate his other activities from the present location. In case of partnership establishments, only the activities of the *major partner* (as defined in para. 3.4.5.6.1) will be considered. If the entrepreneur was not performing any other economic activities '0' may be entered against this item. In case information is collected from person other than the entrepreneur and no information on this item could be collected even after best efforts, '0' may be reported against this item. This item will be filled-in only for proprietary and partnership enterprises.

3.4.5.8 Item 209: whether non-profit institution? Non-profit institutions are legal or social entities created for the purpose of producing goods and services whose status does not permit them to be a source of income, profit or other financial gain for the units that establish, control or finance them. In practice, their productive activities are bound to generate either surpluses or deficits but the units that establish, control or finance them cannot appropriate surpluses. The articles of association by which they are established are drawn up in such a way that the institutional units which control or manage them are not entitled to a share in any profits or other income which the NPI's receive. For this reason, they are frequently exempted from various kinds of taxes.

3.4.5.8.1 NPIs are principally market producers but they may engage in non-market production also. It is important to distinguish between NPI's engaged in market and non-market production as this affects the sector of the economy to which an NPI is allocated.

3.4.5.8.2 Most market NPIs serving businesses are created by associations of the businesses whose interests they are designed to promote. They consist of chambers of commerce, agricultural, manufacturing or trade associations, employers' organizations, which engage in activities which are of mutual interest or benefit to the group of businesses that control and finance them.

3.4.5.8.3 As regards classifying NPIs into market and non-market activities, it may be mentioned that, **those NPIs having major receipts from grants and donations will be classified as non-market NPIs for the survey.**

- 3.4.5.8.4** If the establishment under survey is an NPI and its major source of income coming from donations/ grants code 1 will be given for this item. For an NPI whose major income coming from other than donations/ grants will get code 2 and if the establishment is not an NPI record code 3.
- 3.4.5.9** **Item 210: whether non-profit institution serving households (NPISH)?** NPISHs are necessarily non-government non-market NPIs. Non-market producers are producers that provide most of their output to others free or at prices which are not economically significant, i.e., at prices which do not have a significant influence on the amounts the producers are willing to supply or on the amounts purchasers wish to buy. Their major income will be coming from grants and donations. NPISHs provide goods and services to households financed mainly by transfers from non-governmental sources - households, corporations or non-residents.
- 3.4.5.9.1** NPISHs may be distinguished not only by the fact that they are incapable of providing financial gain to the units which control or manage them, but also by the fact that they must rely principally on funds (such as grants/ donation) other than receipts from sales to cover their costs of production or other activities.
- 3.4.5.9.2** This item will be applicable only if code 1 is reported against item 209. In such cases, code 1 or 2 may be recorded against this item depending upon whether the establishment is an NPISH or not.
- 3.4.5.10** **Item 211: whether the establishment maintains any bank account/ post office savings bank account?** To facilitate financial transactions and to access financial services at affordable cost, an establishment may have one or more accounts registered with financial institutions like bank or post office. The account can be in the name of the establishment or in the name of the proprietor/ major partner. Code 1 will be reported against this item if the establishment is having a bank account/ post office savings bank account in its owner's name. If the bank account/ post office savings bank account is in the name of the establishment, code 2 will be reported. Code 3 will be given if the establishment has no bank account/ post office savings bank account. In case of bank accounts, both savings account and current account can be considered for this item. Post office account means post office savings accounts only. If the establishment has accounts both in the name of owner and the establishment, code will be 1 or 2 depending on the major transactions done from owner's account or from the establishment's account. There may be cases, where an account has been used for the transactions of the establishments, but it is neither in the name of the establishment nor in the name of the proprietor/major partner. In such cases, code 3 should be given.
- 3.4.5.11** **Item 212: location of the establishment (code):** Six codes have been provided for this item. The codes and corresponding explanations are:

within household premises		1
outside household premises-		
with fixed premises and with permanent structure	Any structure made out of bricks, mud, bamboos etc. will be treated as a permanent structure if it cannot be removed as a whole without dismantling.	2
with fixed premises and with temporary structure/ kiosk/ stall	Temporary structures can be removed from its present location with some effort. Some examples are stalls, kiosks, etc.	3
with fixed premises but without any structure	Fixed premises but with no structure (except for some makeshift arrangement for shade etc.)	4
mobile market	If the establishment shifts from market to market but the owner (e.g. <i>hat</i> vendor) is allowed to sit in a particular place of the market, i.e. if the location of the establishment inside each market is fixed.	5
without fixed premises (street vendors, etc.)	Street vendors	6

It may be noted that:

- a. If both the codes 5 and 6 are applicable for an establishment, major time criterion will decide the appropriate code.
- b. If an auto rickshaw/ taxi operator/toto driver, operates from a fixed (same) stand to another fixed destination through a particular route then code 4 may be given. Otherwise, code 6 may be given in such cases

3.4.5.12 Item 213: establishment type during the reference period: The type of establishment will be recorded here on the basis of total number of hired workers, who are usually employed on fairly regular basis (i.e., for most of the days during the period of operation). Regularly paid apprentices, and regularly paid household member/ servant/ resident worker working in the establishment will be treated as hired workers. If the establishment is assisted by one or more hired workers on a fairly regular basis during the reference period, it will be considered as Hired Worker Establishment (HWE) and the code will be '1'. If activity of the establishment is usually performed without any hired worker during most of the days during the period of its operation, it will be considered as an Own Account Establishment (OAE) and the code will be '2'. If an establishment selected for the survey as an OAE (at listing stage) is found to be an HWE during detailed enquiry stage, no change/adjustment needs to be done in schedule LSU.

3.4.5.13 Item 214: number of years of operation of the establishment: If the establishment is in operation for less than one year, code 1 will be reported. Code will be 2 is for the establishment which is operational for one to three years. Code will be 3 for the establishments operating for more than three years. If the number of years of operation is not known, code may be given as 4.

3.4.5.14 Item 215: year of initial operation under the current owner: The year from which the establishment commenced its operation with reference to the establishment with the current owner in the present location may be recorded here. In case of temporary shift of location due to repair and maintenance of the usual/ original location, year of initial operation from the usual/original location may be considered. Each of the four

boxes will contain one digit and no box will remain empty. In case of break in operation, only the present spell will be considered. For establishments such as trusts, society, cooperatives, educational institutions, religious institutions which have been operating for a long time, current management will be considered as the current owner and year of initial operation will be reported accordingly.

- 3.4.5.15 Item 216:nature of operation:** This item intends to capture the seasonality of the establishment under survey. The guiding principle will be the duration of operation of the establishment during the last 365 days. The different types are:

nature of operation		code
➤ operated more or less regularly throughout the year	perennial	1
➤ establishment operated only during particular season (s) of the year	seasonal	2
➤ carried out its activity only occasionally, but total number of days operated was 30 days or more during last 365 days	casual	3

- 3.4.5.16 Item 217: number of months operated during the last 365 days:** Number of months operated by the establishment in the last 365 days will be recorded against this item. Entry against this item will be recorded **in whole numbers** only. An operating month does not mean a complete calendar month in which the establishment has operated with full intensity. Suppose, in a particular month the establishment has operated only for 5 days. Even then, that month will be counted as an operating month. It may also be ensured that the fractional months in the beginning or end of the reference period are not missed in calculation. The idea is that a month should mean a block of 30 days and not always a completed calendar month.

- 3.4.5.17 Item 218:number of hours the establishment normally worked in a day during the reference period:**In these items, normal working hours in a day within the reference period will be recorded. **The entry may be made in whole numbers.**

- 3.4.5.18 Item 219: whether audited books of accounts maintained? (yes –1, no –2):** If the establishment maintains books of accounts, code against this item will be 1, otherwise code will be 2. The accounts of an establishment must be regularly audited or auditable by competent authority for the purpose of classifying it as maintaining accounts. Unaudited accounts, of any duration, maintained by an establishment will not qualify as maintaining accounts.

- 3.4.5.19 Item 220: is the establishment an MSME? (yes –1, no –2):** This question is introduced for classifying an establishment as MSME or not.

As per the revised definition of MSME issued by Ministry of Micro, Small and Medium Enterprises, “*All units with Goods and Services Tax identification Number (GSTN) listed against the same Permanent Account Number (PAN) shall be collectively treated as one enterprise and only the aggregate values will be considered for deciding the category as micro, small or medium enterprise*”.

It is clear that, the revised definition of MSME is based on enterprise approach; whereas ASUSE survey is based on establishment approach. That is why, the purpose of item 220 is to only classify an establishment as MSME or not. There is no need to ascertain whether it is Micro or Small or Medium. This information, like information on many other items of this schedule, may be collected based on respondent's reply.

Further, as per Gazette Notification dated 26th June, 2020 by Ministry of MSME, to become an MSME

“ (i) Any person who intends to establish a micro,small or medium enterprise may file Udyam Registration online in the Udyam Registration portal, based on self-declaration with no requirement to upload documents,papers, certificates or proof.

(ii) On registration, an enterprise (referred to as “Udyam” in the Udyam Registration portal) will be assigned a permanent identity number to be known as “Udyam Registration Number”.

(iii) An e-certificate, namely, “Udyam Registration Certificate” shall be issued on completion of registration process”

3.4.5.20 Item 221: UDYAM Registration number: As per the latest norm, one needs to get registered online in the Udyam Registration Portal for the purpose of obtaining a permanent identity number called as ‘Udyam Registration Number’ in order to establish a Micro or Small or Medium enterprise. So, it is expected that establishments declaring themselves as MSME during the oral enquiry, should be able to produce their Udyam Registration Number also and the same may be captured in item 221. However, in case where an establishment declares itself as an MSME but fails to provide the UDYAM registration number, suitable remarks may be provided by the investigator in the schedule. Even in such case, item 220 should be ‘Yes -1’.It may be noted that, Udyam Registration Number is a 19-digit alphanumeric number which starts with the ‘UDYAM’ and having hyphen(-) at 6th,9th and 12th place.

However, as per decision taken, items 220 and 221 need not to be collected from April, 2024 onwards.

3.4.5.21 Items 222:did the establishment use computer (s) during the last 365 days?(yes-1, no -2): A computer refers to a desktop, laptop (portable computers such as *notebook, tab*, etc.) or a tablet (or similar hand-held computer devices). It does not include equipment with some embedded computing abilities such as mobile cellular phones, personal digital assistants (PDA) or TV sets and devices with telephony as their primary function such as smart phones. However, ‘*Tablets*’ will be considered as computers. If the establishment used computer in the reference period for carrying out entrepreneurial activity record code 1, otherwise code 2. The computers can be either owned or hired. But only the use of computer for the activities of the establishment will be considered for reporting of this item.

3.4.5.22 Item 223: did the establishment use internet during the last 365 days? (yes- 1, no -2): 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. It may be noted that even if the code against item 222 is 2, code to this question can still be 1 as the establishment may access the internet by mobile phone, digital TV, etc. In case of proprietary and partnership establishments, the owner/major partner may be using internet for their personal requirements. However, **only the use of internet for the activities of the establishment will be considered for reporting of this item.**

3.4.5.23 Item 224: did the establishment face any problem in its operation during the last 365 days? (yes-1, no-2): If the establishment faced any problem in its operation during last 365 days, then code against this item will be 1, otherwise code will be 2.

3.4.5.24 Items 225-226: nature of problems faced in its operation during the last 365 days: In case the establishment reported to have faced any problem in its operation during the last 365 days (i.e. code 1 against item 224) **in a persistent manner**, atmost two of the most severe problems faced by the establishment (according to the severity of the problems) will be reported against item 225 and item 226 in terms of codes.

Codes are:

erratic power supply/ power cuts	1	non-availability of labour as and when needed	6
shortage of raw materials.	2	non-availability of skilled labour as and when needed	7
lack of connectivity to market due to road or other infrastructure	3	lack of technological upgrade in the production process	8
non-availability / high cost of credit	4	others (specify)	9
non-recovery of financial dues	5		

In case code 9 is reported, the problem may be described in the remarks. Further, lack of technological upgrade in the production process will mean the unit is not able to upgrade its capital equipment, say, plant & machinery, equipments, etc. which are required either for improving the quality and/or quantity of produce given its input to meet the higher demand of its products or services.

3.4.5.25 Item 227: whether registered under any act/ authority? (yes-1, no-2): If the establishment is registered under one or more Acts/ Authority, code will be '1'; otherwise code will be '2'. All kind of registration, under Central Government/ State Government / Local bodies such as Municipality, Panchyat, etc., which authorizes the establishment to carry out its enterperenuerial activity in the given location must be considered for this item.

- 3.4.5.26 Item 228-233: types of registration of the establishment: If code is 1 against item 227,** information on types of registration will be recorded in items 228-233. The registration requirement is also specific to the goods and services produced by the establishment. Code 1 or 2 may be recorded in each of these items depending upon whether the establishment is registered under the Act or not.
- 3.4.5.27 Item 234-236: additional registration/licenses:** It is mandatory to gather information on additional registration/licenses when code is 1 against item 227. An establishment may also have other registration or licenses mandatory or desirable for its operations. These additional registrations/licenses will be reported in codes against this item. At most three codes may be given based upon the registration of the establishment. A list of such Acts and their corresponding codes are given below. If more than one code is given, lowest number may be reported first against item 234, followed by next higher number against item 235 and next higher number against item 236. *Item(s) 234-236 may be filled up even if items 228-233 are blank.* Also, item 227 must be 1 (i.e. Yes) when items 228-233 are blank and valid entries (excluding code 98) are entered against at least one item among 234-236. Code '98' (No other registration/licenses) is being newly introduced. In case, item 227 is 1 and the establishment does not have any additional registration/licenses, code 98 should be entered against all the items 234-236.

items 234-236 : Additional registration/ Licenses: list of codes			
Goods and services Tax (GST) Act	01	State Directorate of industries	06
District Supply and Marketing Society	02	Commodity Boards (Coir Board, Silk Board, Jute Commissioner etc.)	07
Food safety and Standard Authority	03	State Specific license/ registration (incl. Labour Licenses/ Trade License/ Drug License/ Factory License/ Electricity Board/ State Business Register/ Other State Specific licenses/ Licenses issued by Panchayat or Local Body	08
Employee PF Organization/ Employee State Insurance Corporation	04		
KVIC/KVIP/DC Handloom/ DC Handicrafts	05	VAT	09
		Registered under Regional Transport Office (RTO)	11
		Registered in Udyam Portal	12
No other registration/licenses	98	Any others Registration/ Licenses (not covered above)	99

- 3.4.5.28 Item 237:** If code is '01' in any items 234 – 236, 15 digit GSTIN no. of the establishment may be recorded in the 15 spaces provided against this item and remain blank otherwise. GSTIN is a 15-digit alpha-numeric number.
- 3.4.5.29 Item 238:** did the establishment provide any manufacturing services? (yes -1, no -2): If the establishment provides any manufacturing service code 1 will be recorded here. Manufacturing service may be provided to individual customers or to bigger units. If no manufacturing service is undertaken, code will be 2. For detailed note on manufacturing service, please refer para. 3.2.7.

3.4.5.30 Items 239: did the establishment undertake any manufacturing services on contract basis during the reference period? A manufacturing establishment may often provide manufacturing service on contract to another establishment/household. In majority of the cases, the establishment/household which is engaging in contract with the establishment under survey, may provide the raw materials partly/fully, but may lay down conditions on the specifications of the products to be produced, mode of payment etc. The establishment under survey will not own the final product manufactured. This is called providing manufacturing service on contract and code 1 will be given for item 239 for such cases. Otherwise, code will be 2. This item will be canvassed for establishments with code 1 in item 238.

For the purpose of ASUSE, providing manufacturing service to households for final consumption will **not** be treated as providing manufacturing service on contract. Example of such scenario is custom tailoring: for custom tailoring item 238 will be '1' (Yes); but item 239 will be '2' (No).

3.4.5.31 Item 240: type of contract(code): Three types of contract are envisaged. The codes are:

working solely for other establishment /contractor – 1, mainly on contract but also for other customers – 2, mainly for customers but also for contract– 3.

This item is to be collected when item 239 is 1(Yes).

3.4.5.32 Items 241:whether equipment/design supplied by the contractor(yes -1, no -2): This item is to be collected when item 239 is 1(yes). Code 1 (yes) may be given if equipment for producing the items and/or design specification of the product to be produced are provided by the contractor. Otherwise code 2 (no) may be given.

3.4.5.33 Item 242: did the establishment undertake any other services on contract basis during the reference period? (yes-1, no-2): This item is there to see if the establishment is providing any other services on contract basis. Code 1 will be assigned if establishment provides any other service on contract basis during reference period. Otherwise code 2 will be given.

3.4.5.34 Item 243: if yes in item 242, type of contract (code): Three types of contract are envisaged. The codes are:

working solely for other establishment /contractor – 1, mainly on contract but also for other customers – 2, mainly for customers but also for contract– 3.

This item is to be collected when item 242 is 1(yes).

3.4.5.35 Item 244: is the establishment a franchisee outlet? (yes-1, no-2): Franchising is a type of license that an operator (franchisee) acquires to allow them to have access to a firm's (the franchisor) proprietary knowledge, processes and trademarks in order to allow the operator to sell a product or provide a service under the firm's brand name. In exchange of obtaining the right to use the franchise, the franchisee usually pays the franchisor initial start-up and annual licensing fees. In this survey the franchisee outlet (if unincorporated) is considered for coverage. If the establishment under

survey is such a franchise, code '1' may be reported against this item, otherwise code '2' may be given.

3.4.6 Block 2.1: activities pursued by the establishment during the reference period:

3.4.6.1 Items 251-264: It is possible that the sample establishment is engaged in more than one activity (e.g. manufacturing and trading; hotel and transportation and so on) during the reference period. Thirteen broad activities and one for 'other activities' are listed against different items of this block. Against each item record 1 if the establishment is pursuing the corresponding activity; else code 2 will be recorded. Due diligence should be taken for Item no. 258 which corresponds to the broad activity category 'financial activities' including some special codes for chit fund – 64193, Self-help Group (engaged in financial intermediation) – 64309, investment club – 64921, activities of private money lenders – 64929. Special code 94919 is for religious activities of individuals, special code 96099 is for delivery service activities and 49227 is for cab drivers operating under the aggregators such as OLA/UBER/MERU, etc. Besides, special code 81309 is introduced to cover unincorporated establishments involved in providing electrical, plumbing, mason, painting activities etc. as part of repair and maintenance.

It may be noted that if code 1 is recorded against any particular activity, one should expect corresponding entries of expenses/ receipts in the related sub-blocks under blocks 3 and 5.

3.4.7 Block 2.2: reference period for block 3 – 14

3.4.7.1 Item 265: This item has been introduced to report the reference period for the items of blocks 3 – 14. This block mandates same reference period is maintained from blocks 3 to 14 for a particular establishment. The different options for reference period are as follows:

- 1- last 30 days
- 2- last calendar month
- 3- last 30 days/last calendar month and closure faced – 3 (the closure should be due to any order or restrictions or lockdowns imposed by Central/State/Local Governments for, say, pandemic or any other extraordinary scenario etc.)
- 4- last accounting year i.e. FY 2022-23 and data collected from audited books of accounts -4

It may be noted that code 4 may be used only for those establishments which can provide data from the **audited** books of accounts of last accounting year pertaining to financial year 2022-23 i.e. the account must be closed as on 31st March, 2023. If the establishment generally maintains audited books of accounts, but for some reason, could not provide the audited accounts for last financial year i.e. 2022-23 at the time of survey, then effort may be made to collect data for the reference period of last 30 days or last calendar month through oral enquiry. In no case, the enumerator should consult the audited accounts for any period prior to financial year 2022-23.

3.4.7.2 Item 266: if code in item 265 is 3, then number of days closed due to any Government order/restriction during the reference period: This item has been included to capture the number of days closed due to any order or restrictions or lockdowns imposed by Central/State/Local Governments for say, pandemic or any other extra-ordinary scenario etc. This item will be filled-in for the establishments where code 3 is selected in item 265. The number of days closed will mean those days, when the establishment was closed and had there been no restrictions/lockdown, the establishment would have been otherwise open and producing goods/services. Item 266, if filled-in, will be a positive integer between 1 and 31, both inclusive.

3.4.7.3 Item 267: if code in item 265 is 4, then number of months in the accounting period: If data is provided from the audited books of accounts of FY 2022-23, then the accounting period in terms of no. of months may be reported in this item.

3.4.8 Block 2.3: category of establishment:

There are multi-establishment units in the unincorporated sector. During the survey, sometimes a branch unit or a headquarter unit is selected. This block is introduced to see the extent of such establishments found during the canvassing.

3.4.8.1 Item 271: If the selected unit is single unit/establishment code 1 will be given. If the selected unit is the headquarter with branches elsewhere, code 2 may be assigned. Code 3 may be entered if the selected unit is a branch with headquarter located elsewhere.

3.4.8.2 Item 272: If code 2 is recorded in item 271 which means that the selected unit is the headquarter, then number of branches of the enterprise in the State will be recorded in item 272.

3.4.8.3 Item 273: If code 3 is selected in item 271, i.e., the selected unit is a branch of an enterprise, then whether separate account is maintained by the selected unit will be recorded here.

3.4.9 Block 3 & 4: expenses during the reference period ended on.....

3.4.9.1 Schedule ESU broadly covers almost the entire non-agricultural sector (excluding construction) of the economy. Because of the large number of activities being covered, it is possible that for establishments of a particular activity, certain items of expenditure may be very high. But for the same item for other activities the expense may be just an incidental expense. In order to capture the expenses, two blocks, viz., Blocks 3 and 4, have been formed. Blocks 3 and 4 are the two blocks where expenses of the establishments will be collected. The reference period for the blocks is last 30 days / last calendar month/last accounting year.

The approach of data collection will be the amount paid/ amount payable during the reference period. If some expenses are made on a yearly or half-yearly basis and reference period for reporting is for last 30 days or last calendar month, those are to be properly apportioned for obtaining monthly figures and to be recorded. For items where payments are not yet made, payable amount may be obtained and recorded.

For example, values payable for fuel consumed or electricity purchased during the reference period may not be readily available. Estimated charges will be recorded in such cases irrespective of whether full payment has been made or not.

3.4.9.2 Block 3 is the main block in which all expenses are to be recorded. It has been structured into 14 sub-blocks. Each sub-block relates to a particular type of activity of establishments and lists the principal items that are characteristic of the activities of such establishment. Also, there are some expenses which are common to all activities. Such expenses will be recorded in block 4. Thus, block 4 records all expenses not covered under block 3. There are, of course, some common items in blocks 3 and 4. It must be noted that items will first be filled in block 3 and only those not covered in that block, will be filled in block 4. Thus, block 3 will get priority over block 4. For example, repair and maintenance charges of transport equipment for a transport establishment will be recorded against item 334 of block 3 and not against item 517 of block 4. **All expenses of the establishment should get reflected in blocks 3 and 4 taken together.** There may be possibilities that in case of specific activities, such as, renting activities, activities of maid, cooks, baby-sitters, etc. where an establishment has not incurred any expenses during the reference period even after deep probing. In such cases, Block 3 and 4 may be kept blank with remarks.

3.4.9.3 Structured three-digit product codes: Block 3 has provision to report 3-digit product codes in respect of inputs consumed by the establishments in the form of goods. For the purpose of the survey a structured 3-digit product classification has essentially been devised by National Accounts Division (given at **Appendix I**). Each product is classified on the basis of the industry of its origin. The first digit of the classification defines the broad industry group. At two-digit level specific group is identified and the actual product is then seen at three-digit (ultimate digit) level. Probable items are printed and pre-coded under various activities as far as possible. In respect of the specific input reported by the establishment, relevant 3-digit product codes may be recorded in the three cells under column 3 of the block. The product codes are **not** collected for inputs in the form of services. Each group of these three-digit product codes, has a code covering 'the other not else classified' products of that group. Sincere effort must be given to exactly identify the product code. However, there may be cases where a particular product may not specifically correspond to a particular three-digit code of a group. In such cases, the 'the other not else classified' code pertaining to the relevant group may be used.

3.4.9.4 Expenditures which are treated as part of expenses and not as part of compensation of employees: Certain goods and services used by establishments which do not enter directly into the process of production itself but are consumed by employees working on that process. In such cases it is necessary to decide whether the goods and services are expenses (intermediate consumption or input) or, alternatively, remuneration provided in kind to employees. In general, when the goods or services, provided by the establishment, are used by employees in their own time and at their own discretion for the direct satisfaction of their needs or

wants, they constitute remuneration in kind. However, when employees are obliged to use the goods or services in order to enable them to carry out their work, they constitute intermediate consumption.

3.4.9.5 In view of the above, the following types of goods and services provided to employees must be treated **as part of expenses**. These examples are just for illustrative purposes and not exhaustive.

a. Tools or equipment used exclusively, or mainly, at work;

b. Clothing or footwear of a kind that ordinary consumers do not choose to purchase or wear and which are worn exclusively, or mainly, at work; for example, protective clothing, overalls or uniforms;

c. Accommodation services at the place of work of a kind that cannot be used by the households to which the employees belong: barracks, cabins, dormitories, huts, etc.;

d. Special meals or drinks necessitated by exceptional working conditions, or meals or drinks provided to servicemen or others while on active duty;

e. Transportation and hotel services including allowances for meals provided while the employee is travelling on business;

f. Changing facilities, washrooms, showers, baths, etc. necessitated by the nature of the work;

g. First aid facilities, medical examinations or other health checks required because of the nature of the work.

3.4.9.6 Employees may sometimes be responsible for purchasing the kinds of goods or services listed above and subsequently reimbursed in cash by the employer. Such cash reimbursements must be treated as intermediate expenditures by the employer and not as part of the employee's wages and salaries.

3.4.9.7 **Expenditures which are treated as part of compensation of employees and not as part of expenses:** On the other hand, remuneration in kind, consists of goods and services that are not necessary for work and can be used by employees in their own time, and at their own discretion. Expenditures incurred by the employers for these goods or services form part of remuneration in kind of the employees. They are provided either without charge, or at reduced prices, by employers to their employees.

3.4.9.8 The following types of goods and services provided to employees must be treated as part of compensation to employees:

a. meals and drinks provided on a regular basis including any subsidy element of an office canteen (for practical reasons, it is unnecessary to make estimates for meals and drinks consumed as part of official entertainment or during business travel);

b. housing services or accommodation of a type that can be used by all members of the household to which the employee belongs;

c. the services of vehicles or other durables provided for the personal use of employees;

d. goods and services produced as outputs from the employer's own processes of production, such as free travel for the employees of railways or airlines, or free coal for miners;

e. sports, recreation or holiday facilities for employees and their families;

f. transportation to and from work, free or subsidized car parking, when it would otherwise have to be paid for;

g. childcare for the children of employees.

3.4.9.9 Sub-block 3.1: manufacturing, non-captive power generation and transmission activities

3.4.9.9.1 Items 301 to 305: This sub-block will record the raw materials consumed in the manufacturing process during the reference period. Four **major** raw materials may be recorded in items 301 to 304 in the order of their importance (in value terms). **The 3- digit product codes in respect of the raw materials reported against item 301 to 304 need to be reported in the designated cells under col. 3.** *If two or more major items have the same product code, then they should be combined and recorded as a single item.* The combined value of all the remaining raw materials consumed during the reference period will be reported against item 305. This block is intended to record value of raw materials consumed (excluding intermediate products) during the reference period. Since the objective is to record the actual value of various inputs, the amounts actually **consumed** of the various input items are to be recorded. The intermediate products are essentially semi-finished goods and the opening stock and closing stock of these will be reported in items 561 and 562 of block 5.1. Further, any material produced at home and used in the establishment as raw material will be included in this sub-block at ex-farm price. For raw materials collected free of cost, labour charges and/or transport charges incurred, if any, will be taken as the value of the raw materials. But if no expenditure is incurred for such free collection, no imputation needs be made and no need to include that in this Block. However suitable remarks be given in such cases.

3.4.9.9.2 Item 306: Purchase value of goods sold in the same condition as purchased is to be reported against item 306. This will show the **trading** part of the manufacturing establishments in regard to the items incidental to manufacturing. The purchase value of all goods, incidental to manufacturing, which are purchased and sold without any transformation will be recorded here. In respect of the trading activity of a manufacturing establishment, i.e. goods bought for the purpose of sale, the same may be reported under the specific sub-block of trading. The intention of this item is not to miss out any expenditure incurred (even if minor) by the establishment. At the same time, care may also be taken to avoid duplication of expenditure. Expenses in

case of NIC 35109, collection and distribution of electric energy to households and commercial users will be recorded in item 306 as the energy units are purchased and sold similar to trading of items in other goods. Any value reported in this item should have a consistent sale value in item 556 and vice versa.

It is reiterated that, item 306 will record the purchase value of those items, that are incidental to manufacturing and **sold** in the same condition as purchased. For example, suppose a garage had 10 tyres for servicing four-wheelers; it had used 4 tyres for servicing and sold 2 tyres during the reference period. Then item 306 will record the purchase price of the 2 tyres and item 556 will record the corresponding sale price of the 2 tyres.

3.4.9.9.3 Item 307: Expenses incurred for manufacturing services will be reported here. The definition of Manufacturing Services is given in para 3.2.7. All the expenses incurred by the establishment *to provide the manufacturing services* will be reported here. However, the emoluments paid to hired workers engaged by the establishment (if any) for manufacturing services activities will not be reported here but in block 9.

3.4.9.9.4 Valuation: The value of consumption relates to all the materials utilised in the process of production. These may be purchased during the reference period or prior to the reference period or these may be supplied by the household. The values of these materials are to be calculated by taking the purchase price, where purchase price will mean the delivered value of the goods at the establishment, i.e., it will include agents' commissions and taxes/duties paid, if any. Evaluation of the materials supplied by the household will be done at the ex-farm price.

3.4.9.10 Sub-block 3.2: trading activity

3.4.9.10.1 As already mentioned, trading is an act of purchase and sale of goods without any transformation. A grocery shop or a fruit vendor illustrates a trading unit in the unincorporated sector. The major seven commodities of the trading establishment will be recorded against items 311 to 317. The 3-digit product codes in respect of these seven major commodities purchased for trading will be reported against each of them under col.3. *Different items with the same product code need to be combined and reported as a single item with proper item description and product code.* The combined value of purchase of the remaining items will be reported against item 318. For credit purchase also **full value** of the commodities will be reported. Purchase price normally reported by the informant can include transport charges, GST and any other incidental charges mixed up with the cost of commodities. **If the transportation charges can be segregated, the same may be excluded from the purchase price and reported against the item on relevant mode of transport in block 4.** Barter trading **should not** be treated as trading activity. **Selling of own produce** is also **not covered under trade.**

3.4.9.11 Sub-block 3.3: activities of transportation, travel agency and tour operators

- 3.4.9.11.1 Items 321 to 327:** This sub-block is meant for establishments engaged in activities of transportation, travel agency, tour operators and other travel related reservation services. Activities of cab drivers of OLA/UBER/MERU, etc. will also be included here (special NIC code 49227). Value of fuels such as petrol and diesel and value of lubricants consumed during the reference period will be entered in item 321. Expenses on LPG and CNG will be reported against item 322. **Care should be taken that if item 321 or 322 is reported, the same is not recorded again in item 512.** Expenses incurred on rubber products such as tube, tyres, etc. will be reported against item 323 and expenditure on batteries, accumulator and cell will be reported against 324. If the establishment incurred expenditures for other items during the reference period, two such major items may be reported against item 325 and 326 along with relevant three-digit product codes. Expenditure on all other items consumed may be clubbed together and reported against item 327.
- 3.4.9.11.2 Items 328 to 333:** Travel agent/ tour operators, for making tour/ travel arrangements for their customers, will have to make expenses towards passenger fare/ goods transportation charge to different transport agencies who actually conduct the tour/ travel/ transportation. These are the main expenses of establishments engaged in activities of travel agency/ tour operation. In respect of the bookings done during the reference period, the total of passenger fare/ goods fare payable will also be reported against these items based on the mode of travel/ transport (viz. Railways/ Land/ Air/ Water). The tour/ travel arrangements are made as a package in some cases, which includes arrangements for travel, lodging, boarding, etc. In such cases only the passenger fare actually payable to the transportation agency will be reported against these items. Expenses made on hotel booking, restaurant charges should not be reported against these items. Instead such expenses may be reported against item 337. **It may please be noted that the travel/ tour for which bookings are made during the reference period need not take place in the reference period itself.**
- 3.4.9.11.3 Item 334:** Charges incurred for *minor* repair and maintenance of the transport equipment will be entered in item 334. Expenditure on repair and maintenance should not include expenditure of a capital nature, which can enhance the longevity of the equipment. Replacement of some major part of the transport equipment (like reconditioning of engine, fitting of LPG/CNG unit, retreading of tyres⁸, etc.) will not come under this item. If animals are used for drawing transport equipment, then fodder cost as well as medicines and service cost for herding the animal will also be incorporated in item 334. **Care should be taken that if anything is reported against item 334; the same is not recorded again in item 517.**
- 3.4.9.11.4 Item 335:** Charges paid towards storage and warehousing of goods will be recorded in item 335.
- 3.4.9.11.5 Item 336:** Parking fee paid for vehicles will be reported against item 336.

⁸A worn casing of a tyre that has a good structural quality is taken off the car and is given renewed tread and sidewall rubber. The revamped tyre is then put through a curing process that causes the new rubber to vulcanise to the original casing. The result is a new tyre with a new tread pattern.

3.4.9.11.6 Item 337: Expenditure incurred on hotel and restaurant service charges (room rent, food, drinks, etc.) will be reported against this item.

3.4.9.12 Sub-block 3.4: warehousing and support activities for transportation

3.4.9.12.1 Items 341 to 345: Expenditure incurred on consumable stores used in the warehouses such as jute, cloth, etc. will be recorded in item 341 and expenditure on pesticide, insecticide, weedicide, fungicide, etc. will be reported against item 342. In respect of other input items consumed by the establishment during the reference period, expenditure incurred on two major items may be reported against items 343 and 344 along with relevant three-digit product codes. Expenditure on all remaining input items may be combined together and reported against item 345.

3.4.9.12.2 Item 346: Contract, sub-contract, commission expenses paid by the establishment will be reported against this item. **Please ensure that the same expenditure is not duplicated in item 523 in block 4.**

3.4.9.12.3 Item 347: The service charges paid to other concerns for carrying of goods will be recorded in item 347.

3.4.9.13 Sub-block 3.5: postal and courier activities

3.4.9.13.1 Items 351 to 356: The expenditure on major items consumed as inputs will be reported against these items. Expenditure on paper (such as used in printer, fax, etc.) will be recorded against item 351 and expenditure on paper products such as paper stationery articles and postal articles will be reported against item 352. Expenses on spares and accessories of electronic equipment (ink cartridges used in printer, fax machine, etc.) will be reported against item 353. In respect of other input items consumed by the establishment during the reference period, expenditure incurred on two more major items (if any) may be reported against item 354 and item 355 along with relevant three-digit product codes. Expenditure on all other input items consumed during the reference period will be combined together and reported against item 356.

3.4.9.14 Sub-block 3.6: accommodation and food service activities

3.4.9.14.1 Items 361 to 385: An establishment engaged in accommodation and/or food services activities may consume a number of items as input for providing the services. These may include agricultural and allied products like grain mill products, eggs, meat, poultry products and dairy products, bread and bakery products, vegetables, fruits, beverages (alcoholic and non-alcoholic), edible oil and fats, etc. It may also incur expenditure on items of semi-durable nature like crockery, glassware, bedding, readymade garments of different types, etc. Some of these items will be sold by the establishment in the same form as purchased. The expenditure incurred in respect of various such **articles consumed for preparation** of food and drink, providing accommodation services **and those sold in the same condition as purchased** will be reported item-wise **as given against item 361 to 381**. In respect of other major input items (those not listed in the sub-block) consumed during the reference period, three major items will be reported against items 382 to 384 along with relevant three-

digit product codes. Expenditure on all other items consumed will be combined together and reported against item 385. Care may be taken to report items with the same product code combined against the relevant product code as a single item.

3.4.9.14.2 Fuels used in the preparation of food and drink may be reported in item 512.

3.4.9.15 Sub-block 3.7: information and communication activities

3.4.9.15.1 Items 391 to 396: The expenditure on various input items consumed by the establishment during the reference period will be reported against item 391 to 396. Expenditure on paper and paper products (other than paper stationery articles) will be given against item 391. Expenses on spares and accessories of electronic equipment (ink cartridges used in printer, fax machine, etc.) will be reported against item 392. Expenses on stationery articles of paper will be reported against item 393. Of the other input items consumed, major two items along with relevant three-digit product codes will be reported against items 394 and 395 and expenditure on remaining input items will be combined together and reported against item 396.

3.4.9.15.2 Item 397: The communication expenses for postage/courier/local call/ STD / ISD, cyber café, etc., are collected in this item. The charges payable and the rent payable to the government / public / private corporate (original service providers) may be apportioned for the reference period (these charges are generally paid once in two months/quarterly) and recorded in this item.

3.4.9.16 Sub-block 3.8: financial activities

3.4.9.16.1 Items 401 to 406: The expenditure on various input items consumed by the establishment during the reference period will be reported against item 401 to 406. Expenditure on paper and paper products (other than paper stationery articles) will be given against item 401 and expenses on spares and accessories of electronic equipment (ink cartridges used in printer, fax machine, etc.) will be reported against item 402. Expenses on paper stationery articles will be reported against item 403. Of the other input items consumed, major two items along with relevant three-digit product codes will be reported against items 404 and 405 and expenditure on remaining input items will be combined together and reported against item 406.

3.4.9.16.2 Item 407: ‘Interest payments’ paid or payable by the establishment, during the reference period, to its depositors and also interest payments made on loans contracted by it (for using for the purpose of lending) will be recorded here. **Interest paid to partners of a financial establishment on capital deployed by the partners (which often appear as ‘interest to partners’, ‘interest a/c of partners’, etc.) will not be reported here. It will be reported against 1108 of block 11.**

3.4.9.16.3 Item 408: Banking/commissions/brokerages paid to agents selling the financial instruments will be recorded here. Note that these agents will not be counted as workers of the establishment. If the establishment pays some amount to its workers for similar services, these will be a part of compensation to its workers and will not be reported here, and will be reported against relevant item in block 9. Commission and brokerage will include items like ‘National Stock Exchange (NSE)/ Bombay

Stock Exchange (BSE) transaction charges’, ‘funds placement charges’, ‘NSDL charges’, ‘commission and procurement charges’, etc. It may please be noted that this will not include interest payments to banks.

3.4.9.16.4 Item 411: Expenditure incurred by the establishment during the reference period for availing of legal services will be reported in this item.

3.4.9.16.5 Item 412: Expenditure incurred by the establishment during the reference period for services availed of such as audit, advertising, accounting, book keeping, architecture, engineering, photocopying will be reported in item 412.

3.4.9.17 Sub-block 3.9: real estate, rental and leasing activities

3.4.9.17.1 Items 421 to 423: These items are meant to record the major expenditures incurred by the establishment in consuming input items during the reference period. Provision has been kept to record the expenditure on two major input items (along with relevant three-digit product code) in items 421 and 422. The combined expenditure on all other input items will be recorded against item 423.

3.4.9.17.2 Items 424 to 425: These items report the expenditure on minor repair and maintenance of (i) building and fixtures and (ii) tools and other fixed assets, respectively. Both the value of materials used in repair and service charges paid for maintenance will be included. Replacement of some **major** parts of fixed assets, involving considerable expenditure, and which increases the life of the fixed asset **will not** be included here. Expenses on minor repairs such as whitewashing of rooms, routine maintenance of machinery, etc. will be included here. The charges for minor repair and maintenance of hired assets will also be reported if the expenses are made by the establishment.

3.4.9.17.3 Items 426 to 428: These items are meant for recording expenditure incurred on service charges for work done by other concerns such as contract, sub-contract, commission expenses (item 426), legal services (item 427) and hotel & restaurant service charges viz. room rent, food, drinks, etc. (item 428). **Care may be taken not to duplicate the expenses against similar items under block 4 (items 523, 525).**

3.4.9.17.4 Item 431: This item will record the purchase value of land/flat/building during last 365 days (only those intended for sale without undertaking any improvement work are to be considered). **Please note that this an annual figure and should be reported, as-it-is, without any apportionment. Like item 306, this item will also record the purchase value of those land/flat/building that was purchased and sold (without undertaking any improvement work) in last 365 days. Any value reported in this item must have a consistent sale value in item 664 and vice versa.**

3.4.9.18 Sub-block 3.10: business and professional service activities

3.4.9.18.1 Items 441 to 443: These items record the expenditures incurred by the establishment in consuming input items during the reference period. Provision has been kept to record the expenditure on two major input items (along with relevant three-digit product code) in items 441 and 442. The combined expenditure on all other input

items will be given against item 443. A special NIC code (81309) has been introduced to capture the unincorporated establishments involved in providing electrical, plumbing, mason, painting activities etc. as part of repair and maintenance. The necessary items of expenses, if any, will be reported in these items.

3.4.9.18.2 Item 444:Expenditures incurred on hotel & restaurant service charges (room rent, food, drinks, etc.) will be given in this item.

3.4.9.18.3 Items 445 to 448:These items are meant for recording expenditures incurred on service charges done by other concerns such as contract, sub-contract, commission expenses (item 445), legal services (item 446), audit, advertising, accounting, book keeping, architecture, engineering, photocopying (item 447) and training, education, coaching (item 448).**Care may be taken not to duplicate the expenses against similar items under block 4.**

3.4.9.18.4 Item 451: Rental payable on hired fixed assets such as office building, etc. is one of the main expenses of establishments engaged in business and professional services. Rental payable on such produced fixed assets (such as building, and other relevant fixed assets (other than land)) for the reference period will be reported here. **Care may be taken not to duplicate the expenses in item 522 of block 4.**

3.4.9.19 Sub-block 3.11: educational activities

3.4.9.19.1 Items 461 to 474: The expenditures incurred by the establishment on various input items consumed during the reference period will be reported against these items. Some important input items generally consumed by the establishments engaged in educational activities are listed in items 461 to 471. If the establishment consumed other input items also, two of such major input items may be reported against items 472 and 473 along with relevant three-digit product codes. Expenditures on the remaining input items will be combined and reported against item 474.

3.4.9.19.2 Item 475:Expenditure on hotel & restaurant service charges (room rent, food, drinks, etc.) will be reported against this item.

3.4.9.20 Sub-block 3.12: human health, social work and veterinary activities

3.4.9.20.1 Items 481 to 491:The expenditure incurred by the establishment on various input items consumed during the reference period will be reported against these items. Some important input items generally consumed by the establishments engaged in health, social work and veterinary activities such as drugs and medicine, medical, precision and optical instruments, organic and inorganic chemicals used in laboratory, hospital, etc. and uniform, linen and laundry material etc. are already listed against items 481 to 486. If the establishment consumed any of these items during the reference period for providing its services, the expenses payable on the same need to be reported against the relevant items. If the establishment consumed other input items also, two of such major input items may be reported against items 487 and 488 along with relevant three-digit product codes. Expenditure on the remaining input items will be combined and reported against item 491.

3.4.9.20.2 Item 492:Expenditure on hotel & restaurant service charges (room rent, food, drinks, etc.) will be reported against this item.

3.4.9.21 Sub-block 3.13: other personal service activities

3.4.9.21.1 This sub-block will collect information in respect of the personal services like washing, dry-cleaning, hairdressing, funeral related activities and other such personal activities listed under NIC 2008, Div-96. A separate sub-block has been included in the schedule because of the large number of such establishments in the unincorporated sector. Expenses of establishments engaged in delivery service activities (special code 96099) will also be reported in this sub-block.

3.4.9.21.2 Items 501 to 507: All expenditures incurred by the establishment in consuming input items during the reference period will be reported against these items. Items 501 to 504 have listed out some major input items usually consumed by these establishments. If they consume any other input items, two of such major inputs will be reported against items 505 and 506 along with relevant three-digit product codes. Expenditure on all remaining input items will be combined together and reported against item 507.

3.4.9.22 Sub-block 3.14: other activities

3.4.9.22.1 This sub-block will collect information in respect expenses incurred for other activities (NIC-08 Industries 36-39, 90-93, 941, 94910, 9499, 95) including special code 94919. Earlier the major expenses for these activities were reported in Block 4, along-with the other expenses not reported for activities in sub-blocks 3.1 – 3.13. To avoid this, this exclusive block has been created. Since, these other activities are heterogeneous in nature among themselves; the input items in this block may look widely different from each other. The value of the products given in items 50A-50F may be reported as per the input consumed for the particular activity. Items 50G-50I may be used to report any other input used with specific 3-digit code, list of which is provided in Appendix-I.

3.4.9.22.2 Item 50A (miscellaneous manufacturing products (broom, brush duster, shoe brush, etc.)) may be applicable for establishments with NIC 36-39 (Water collection, treatment and supply; Sewerage; Waste collection). Item 50B (books, journals, atlases, maps, newspaper) and item 50C (sports and athletic goods) could be input items for establishments with NIC 91(Libraries, archives, museums and other cultural activities) and NIC 93 (Sports activities and amusement and recreation activities) respectively. Further, items 50D (spares and accessories of computer, laptop, tablet PC, etc.), 50E (parts of electronic equipment) and 50F (parts of electrical appliances) are relevant for establishments with NIC 95 (Repair of computers and personal and household goods).

3.4.9.23 Block 4: other expenses during the reference period

3.4.9.23.1 Block 4 will record the other expenses not covered in block 3 for the above fourteen types of activities.

3.4.9.23.2 The items in this block will cover electricity charges, fuels, lubricants, raw materials consumed for own construction (of building, furniture and fixtures), expenditure on minor repair and maintenance of fixed assets, rental payable on fixed assets (other than land), service charges for work done by other concerns, travelling, freight and cartage (transport) expenses by different mode of transportations, communication expenses, financial charges. **When ‘other expenses’ is filled up in respect of some activities reported in block 3, sufficient care may be taken not to duplicate the expenses which are already reported in its respective sub-blocks under block 3.**

3.4.9.23.3 Items 511 and 512: electricity charges and fuel & lubricant:

- If the total amount of electricity consumed during the reference period is not paid, the amount payable pertaining to the period will be ascertained and recorded here. If the exact amount of the bill is not known for reference period, the value will be estimated based on the electric bills paid during the recent past. If the electricity charges are paid for the entire year/more than one month, the figure apportioned for the reference period may be recorded against item 511.
- In respect of own account establishments operating from the household, the electricity charges are to be recorded only after apportioning the same based on the actual use by establishment and household activities
- If the electricity charges are included with the rent, the electricity charges should be estimated based on consumption and the same should be deducted from the rent.
- The value of coal/coke, other fuels, lubricants consumed will be recorded irrespective of whether full payment has been made or not. That part of fuel, which is produced and consumed in the process of production (*intermediate products*), wherever possible, is to be *excluded*.
- In case, for any establishment, if electricity connection is availed illegally (say, by hooking or any other means) effort to be made by the field investigator to impute the electricity cost by ascertaining the no. of units of electricity consumed during the reference period by the establishment and then multiplying it by the market price of electricity prevailing in that area.

3.4.9.23.4 Item 513: raw materials consumed for own construction of building: All materials consumed for own construction including that of passage, raising wall, digging well, etc. **to be used for the establishment** may be recorded against item 513. Materials like cement, sand, stone chips etc. will be treated as raw materials for own construction of building.

3.4.9.23.5 Item 514: raw materials consumed for own construction of furniture and fixtures: Materials used for own construction of furniture and fixtures and for small machineries of the establishment will be recorded at purchase cost against item 514.

It may be noted that:

- Both items 513 and 514 must **exclude** labour cost incurred by the establishment for own construction of building.
- If the establishment outsources the job of own construction of building and/or furniture & fixtures and pay a lump-sum amount to the contractor, then that amount may be reported as the cost of own construction in the items 513 and 514, as the case may be.
- Outright purchase of readymade building and/or furniture & fixtures does not amount to own construction and hence, should not be reported in these items.
- Values reported in items 513 and 514 should have a consistent counterpart in items 737 and 738 in the receipt side respectively and vice versa

3.4.9.23.6 Items 515 to 521: minor repair and maintenance: These items will show the expenses made for **minor** repair and maintenance. This also includes all minor repair and maintenance expenses related to plumbing and sanitary fittings. Both the value of materials used in repair and service charges paid for maintenance will be included. Replacement of some **major** parts of fixed assets, involving considerable expenditure, and which increases the life of the fixed asset **will not** be included here. Some examples of expenses not to be included here are major overhauling of motors of a machine, retreading of tyre of car, changing roofing material of a room, etc. On the other hand, minor repairs such as whitewashing of rooms, routine maintenance of machinery, repair of punctures of transport equipment, etc., will be included here. The charges for minor repair and maintenance of hired assets will also be reported if the expenses are made by the establishment.

3.4.9.23.7 Item 522: rental payable on fixed assets (excluding Intellectual Property Product): Rental on hired fixed assets **other than land** may be noted against this item. Hiring of machinery and equipment by the establishment is a common phenomenon for many of the unincorporated establishments. Total monthly rental payable by the establishment on account of hiring of fixed assets is to be recorded against this item. Care may be taken not to duplicate the expenditures already reported against item 451 of block 3. This item along with item 451 will correspond to total of column 6 entries against items 1002-1008 in Block 10. The royalties paid for non-financial Intellectual Property Products (IPP) (like brand value, patents, goodwill) will not be included under this item.

3.4.9.23.8 Items 523 to 535: service charges for work done by other concerns (contract, sub-contract, legal, audit, advertising and other accounting services, warehousing expenses, commission expenses, etc., will be reported under respective items. The various services listed under these items will include-

- commissions payable to agents and payment towards contract and sub-contract services availed of by the establishment - **item 523**
- storage and warehousing charges - **item 524**
- legal services - **item 525**
- audit, advertising, accounting, book keeping, architecture, engineering, photocopying - **item 526**

- computer related services (AMC, etc.) - **item 527**
- Government administrative charges (PF administration, etc.) - **item 528**
- training, education, coaching - **item 531**
- medical services (doctor's fees, etc.) - **item 532**
- rental expenses (e.g., hiring of auditorium, sports ground, etc.) - **item 533**
- washing, cleaning, laundry, photography, etc. – **item 534**
- radio and TV broadcasting, - **item 535**

When payments made by the establishment to some individuals are recorded in this item, *persons receiving these payments will not be counted as workers of the establishment and payments received by them will not be considered as emoluments.* Sufficient care may be taken not to duplicate expenditures already recorded against similar items in various sub-blocks under block 3.

3.4.9.23.9 Item 539: total travelling, freight and cartage (transport) expenses:Total expenses on travelling associated with the entrepreneurial activity and transportation of materials by railways, land (such as bus, truck, car, taxi, auto, etc.), air, water (e.g., boat, steamer, ferry through canal, river, sea, etc.), others (packaging, cargo handling, movers & packers, travel agency, etc.) will be recorded against this item. **If these are already included in the value of materials consumed as reported in block 3, this item should not be filled in separately.**

3.4.9.23.10 Item 541:total communication expenses (telephone, fax, postal, courier, e-mail, etc.): Total expenses on communication like telephone, fax, postal, courier, e-mail, voice-mail, etc. are to be recorded here. Care should be taken so that there is no duplication of this item with item 397.

3.4.9.23.11 Items 542: banking, commission, brokerage (exclude interest payments to banks) charges: Financial charges incurred by the establishment during the reference period will be reported against these items. Banking, commission and brokerage charges in respect of financial services availed of by the establishment will be reported against item 542. **Please ensure that interest payments made to the banks are not included in this item.**

3.4.9.23.12 Item 543: insurance charge paid:Establishments also insure its properties like building, machinery, transport equipment, etc. These charges of insurance will be recorded against item 543. In case the insurance charges are paid for the whole year, monthly charges may be derived and reported against item 543. **Insurance premium paid for the employees of the organisation, however, are a part of compensation to the employees and the same will not be recorded here. Similarly, any premium for life insurance paid by the owner of an OAE for himself will not come here.**

3.4.9.23.13 Item 544: other expenses on goods input:This item is meant for reporting expenses incurred on inputs consumed in the form of goods. In addition, this also covers expenses on goods inputs used in the manufacturing establishments which cannot be treated as raw materials for production. For example, cost of packing

materials/consumables, purchase price of colours by a manufacturer making bamboo products, expenses on sanitizers/masks/PPE kits, etc. may be reported here.

3.4.9.23.14 Item 545: royalty payable for leasing in Intellectual Property Product: Royalty paid for non-financial intangible property product (like brand value, patents, goodwill) will be recorded here.

3.4.9.23.15 Item 546: other expenses on services: All the remaining expenses on services incurred by the establishments (i.e. those expenses on services which are not included in any item in block 3 or 4) will be reported against this item. Regular *puja* expenses should not be reported in this item. Some of the examples may be: expenses on annual day celebration/science exhibition/cultural activities incurred by an educational institution, payments paid to the sweeper for cleaning and disposing of waste, customer hospitality expenses, payments made to personnel who are hired occasionally during the reference period, expenses paid by taxi operator for checking air pressure of tyre, Cable TV charges (if used for establishment activities), expenses for anti-virus software, association's annual contribution, gardening expenses (associated with the establishment), essential installation expenses, expenses of doctor's seating at the medical stores etc.

3.4.10 Block 5: receipts during the reference period

3.4.10.1 Block 5 will record the receipts in fourteen sub-blocks corresponding to which the expenses have been collected in block 3. The items are earmarked in the activity-wise sub-blocks against which the receipts will appear. In the paragraphs given below, detailed instructions are provided to collect information on these items. As explained earlier with regard to certain expenses, there will be some commonality in items between blocks 5 and 6. Precaution has to be taken that whenever an item has already been covered in block 5, the same is not duplicated against a similar item in block 6. **The approach of data collection will be the amount received/ amount receivable during the reference period.**

3.4.10.2 Three-digit product codes in respect of output products of the establishment: Like in the case of expenditure block, provision for recording the three-digit product codes in respect of the output products of the establishment have been kept in the receipts block also. In respect of the products manufactured by the manufacturing establishments, goods traded by the trading establishments and other services activities, these codes need to be recorded.

3.4.10.3 Sub-block 5.1: manufacturing, non-captive power generation and transmission activities

3.4.10.3.1 The purpose of this block is to record the values of finished products and by-products produced, irrespective of the products are sold or not, in the establishment during the reference period.

3.4.10.3.2 Items 551 to 555: Four major products/ by-products manufactured and sold or made ready for sale along with the relevant three-digit product codes and their corresponding value figures will be reported against items 551 to 554. If the number

of products and by-products exceeds 4, the value of remaining products will be added together and the total will be shown against item 555. The intermediate products (intermediate products are used in the production of final products of the manufacturing unit) which lose their identity in the final product made by the establishment and which are meant for further processing are generally not included here, but if they are sold as they are, they should be included.

3.4.10.3.3 Item 556: The sale values of all goods incidental to manufacturing which were sold in the reference month in the same condition as they were purchased will be recorded here. This will also include the sale value of goods bought exclusively for re-sale. This will correspond to expenses reported against item 306. Receipts in case of NIC 35109, collection and distribution of electric energy to households and commercial users will be recorded in item 556.

Sale values reported in item 556 should have a consistent purchase price in item 306 and vice versa. However, there are few cases, like sale of empty drums, containers, bags etc. of raw materials which may be sold and their sale value may be reported in item 556; but there may not be any purchase value for such cases in item 306, as it is infeasible to ascertain their purchase prices.

3.4.10.3.4 Item 557: If the establishment provides any manufacturing service, the receipts from the same (such as service charges) during the reference period will be reported against this item.

3.4.10.3.5 Valuation: The values of finished products and by-products and intermediate products (i.e., semi-finished goods), if any, which were produced and sold during the reference period to be valued at market price, which is likely to be **inclusive of** excise duty paid or GST realized by the establishment on behalf of the Government and also all other distributive expenses incurred such as discount or rebate, charges for carriage outward, commission to selling agents, etc. Products/by-products manufactured during the reference period but not sold/ freely distributed/consumed at home/theft/damaged/destroyed by fire etc., have no market value and hence, such products may be valued at **cost price** (i.e. material cost+ labour cost+ manufacturing overhead cost) and to be reported in this block.

3.4.10.3.6 Items 561 to 563: For any manufacturing processes, a stock of semi-finished goods (goods which are yet to get the shape of final product) remains at the beginning i.e., opening stock (item 561) and at the end i.e., closing stock (item 562) of the reference period. The net balance (item 562 – item 561) of such semi-finished goods forms a sort of notional output for that establishment. The value of net balance of semi-finished goods will be recorded against item 583 with appropriate sign ('+' for increase and '-' for decrease). The valuation of the semi-finished goods will be on the basis of **cost price** (i.e. material cost+ labour cost+ manufacturing overhead cost).

3.4.10.3.7 Item 569: Total of items 559 and item 563 will give the total receipts of the establishment.

3.4.10.4 Sub-block 5.2: trading activity

3.4.10.4.1 Items 571 to 575: The total sale value of the commodities sold during the reference period will be recorded in this block. Provision has been kept to record sale value of four major commodities along with relevant three-digit product codes against items 571 to 574. If there are more than four items sold, the combined value of such commodities will be recorded against item 575. Item 579 will represent the sub-total of the commodities sold. As it was already explained in case of expenses, commodities that can be classified under same product code need to be combined and reported as a single item.

3.4.10.4.2 Items 581 to 583: In any trading unit, generally some goods are left in stock at any point of time. Items 581 and 582 will record the opening and closing value of such stock, pertaining to the beginning and end of the reference period respectively, at *purchase price*. The value of stock should include the credit purchases also. It is not easy to get the stock figures from the trading establishment. As a proxy measure, capital locked up in stock may be collected. The estimates of the stock figures will be noted at the beginning and at the end of the reference period. The difference of item 581 from item 582 will be recorded against item 583 with **proper sign** (+ / -) which will refer to the change in stock of trading goods. Reporting opening and closing stocks for a trading establishment is of immense importance for balancing the expenses and receipts. Due care must be given while entering data for these items.

3.4.10.4.3 Item 584: The trading establishment itself may consume some part of the goods it purchased for sale. The value of the same at the purchase price will be recorded against this item.

3.4.10.4.4 Item 589: This item is the total of items 579, 583 and 584 and represents the total receipts of the establishment from the trading activity.

3.4.10.4.5 Valuation: The valuation of trading goods will be done at *sale price*. Sale price will include GST, excise duties and other incidental charges associated with sale. But this will be net of discount, rebate or allowances which are given by the suppliers to the traders or by the traders to the customers. However, the stock figures and own account consumption of goods purchased will always be at the *purchase price*.

3.4.10.5 Sub-block 5.3: transportation, travel agency and tour operating activities

3.4.10.5.1 Items 591 to 594: The main receipts of the establishments engaged in transportation activities are coming from receipts of passenger traffic and goods traffic. The receipts of the establishment from passenger traffic during the reference period will be entered in items 591 and 592 as per the mode of travel. Receipts from passenger traffic by bus, truck, taxi, auto and other land transport means will be reported against item 591. The receipts from passenger traffic by boat, steamer, ferry and similar water transports will be reported against item 592. In a similar way, receipts of the establishment from goods traffic by land transport (bus, truck, taxi, auto, etc.) will be reported against item 593 and by water transport (boat, steamer, ferry, etc.) will be reported against item 594. **If the same vehicle is used for passenger as well as goods transport, the total receipt may be recorded against the predominant**

activity, if separate accounts are not maintained. Positive entries are expected against any of items 591 to 594 if expenses are reported against some of the items 321 to 327 under sub-block 3.3.

3.4.10.5.2 Item 595: The payments received/receivable by the travel agents/ tour operators from customers for their bookings will be reported against item 595. These are the receipts of such establishments in respect of expenses reported against items 328 to 333. As in other receipts, the reporting may be done on receivable basis. Necessary validation may also be ensured with entries against items 328 to 333.

3.4.10.5.3 Item 596: Receipts of the establishment as storage charges during the reference period will be reported against this item.

3.4.10.5.4 Item 597: Service charges received for support activities for transportation (packaging, cargo handling, movers & packers, travel agency, etc.) will be reported against item 597.

3.4.10.6 Sub-block 5.4: warehousing and support activities for transportation

3.4.10.6.1 Item 601: This item is intended to collect the service charges receivable by the storage and warehousing establishments for the reference period. **Godowns used for storing of own produce are not to be considered.** No imputation is needed if commodities are stored in one's own warehouse.

3.4.10.6.2 Item 602: Service charges received for support activities for transportation (packaging, cargo handling, movers & packers, travel agency, etc.) will be recorded in item 602.

3.4.10.6.3 Item 603: Porter/Coolie charges received will be reported against this item.

3.4.10.7 Sub-block 5.5: postal and courier activities

3.4.10.7.1 Item 611: Total charges realized from the customers by a courier concern will be noted against this item. The receipts for services provided during the reference period will only be recorded by received/receivable approach.

3.4.10.8 Sub-block 5.6: Accommodation and food service activities

3.4.10.8.1 Item 621: receipts from sale of prepared food, refreshment and drinks: The receipts from sale of prepared food, refreshments and drinks will be considered against this item when they are separately charged. If the hotels and lodging places sell prepared food to outsiders, the receipts will be noted here.

3.4.10.8.2 Items 622 to 628: Receipts from sale of food items which were purchased readymade from outside and sold will be reported against these items. Of the trading items, receipt from bread and bakery products sold during the reference period will be reported against item 622; value of dairy products traded will be reported against item 623. Receipts from sale of alcoholic and non-alcoholic beverages will be reported against items 624 and 625, respectively. If the establishment sells any other items in the same form as purchased, the sale value of the major two items will be reported against items 626 and 627 along with relevant three-digit product codes. The

sale value of all other remaining items will be combined together and will be reported against item 628.

3.4.10.8.3 Item 631: Lodging charges, rent received/receivable for hiring out rooms and halls for functions, conferences by the establishment during the reference period will be recorded against item 631.

3.4.10.8.4 Item 632: Receipts from transport / travel arrangements services made by the establishment to the guests/ customers will be reported against this item.

3.4.10.8.5 Item 633: Receipts from laundry services, gym, spa, hair dressing, swimming pool, entertainment will be reported against this item.

3.4.10.8.6 Item 634: Receipts from catering services done by the establishment to other concerns or individuals during the reference period will be reported against this item.

3.4.10.8.7 Item 635: Value of own account consumption of goods purchased/ items prepared will be reported against this item. Valuation of such items may be done at cost price.

3.4.10.9 Sub-block 5.7: information and communications activities

3.4.10.9.1 Information and communication activities include activities such as publishing, motion picture, video and television programme production, programming and broadcasting, telecommunications, computer programming, consultancy and related activities and information services as listed under Divisions 58-63 of NIC 2008. Accordingly, the receipt sub-block for information and communication activities has separate items to report receipts from each of such activities.

3.4.10.9.2 Item 641: Total charges received/receivable from customers in respect of STD/ ISD/ courier/ fax/ internet/ e-mail, etc. services will be noted against item 641. The receipts for services provided during the reference period will only be recorded by receivable approach.

3.4.10.9.3 Item 642: The main receipts of establishments engaged in publishing activities are from publishing of books, brochures, atlases, maps, charts, mailing list, directories etc. All such receipts receivable during the reference period will be reported against item 642.

3.4.10.9.4 Item 643: Receipts from software publishing will be reported against this item.

3.4.10.9.5 Item 644: Receipts from production and post- production activities of video, motion picture, television programmes will be recorded against this item.

3.4.10.9.6 Item 645: Receipts from development of customized software, web-page designing, computer consultancy, installation, maintenance, etc. will be reported against this item.

3.4.10.9.7 Item 646: Receipts from data entry, data processing, report writing activities etc. will be recorded against this item.

3.4.10.10 Sub-block 5.8: financial activities

3.4.10.10.1. Item 651: interest receipts: Interests received/receivable by the financial establishments from investments made by them in the form of providing loans to

individuals and establishments, etc., and also by keeping money in fixed deposits, bank savings accounts, etc. during the reference period will be recorded here. This is one of the main receipts of a financial establishment. Majority of the receipts for this item will generate from the loan advanced in item 1129 by the financial establishment. Hence, due care must be given to ensure that the interests received/receivable during the reference period, reported in this item has consistency with the loan advanced in item 1129.

3.4.10.10.2. Item 652: lease income: This is the income earned from financial leasing. A 'Financial Lease' is a means of financing capital equipment. It is a contract between the lessor (establishment) and the lessee for the hire of specific capital equipment(s). The leased asset remains the property of the lessor for the duration of the lease agreement. The "leased property" is defined as any real property and movable durable property (including the accessory or in-built technologies) other than natural resources. Examples of "leased property" include (i) equipment, machinery and instruments; and (ii) vehicle, vessels, aircrafts etc. Interest paid by the lessee on the basis of agreed terms of the lease will constitute the lease income of the establishment (the lessor). Interest received/ receivable for the reference period will be recorded here.

3.4.10.10.3. Item 653: brokerage and commission: This will constitute the brokerage and commission received by the establishment by selling financial instruments for the reference period.

3.4.10.10.4. Item 654: net profit in share dealing, income earned on chit funds, net earnings from hire purchase finance: Many financial establishments buy and sell shares and gain (or lose) due to change in value of shares. This gain/loss will be reported here. If the establishment incurs a net loss, the figure will be reported with a negative sign. This will include net capital gain on investments, profit on sale of assets/investments, etc. This item will also record net earnings of the establishment from dealing with chit funds, if any, and net earnings from hire purchase financing (i.e. by financing purchase made by other establishments/individuals).

3.4.10.10.5. Item 655: Receipts from financial consultancy activities (consultancy activities, advisory services, etc.) will be reported against this item. It is pertinent to mention that receipts from investments, share trading etc. are considered as receipts in ASUSE only for those establishments whose major activities are financial activities. Receipts from investments, share trading etc. for establishments having non-financial major activities are not to be considered. For example, the restaurant owner of an OAE may invest personally in share trading; but the income from it will never be reported in the schedule of restaurant.

3.4.10.11 Sub-block 5.9: real estate, rental and leasing activities

3.4.10.11.1 This sub-block covers activities such as real estate activities under NIC Div. 68 and rental and leasing of motor vehicles, personal household goods and other machinery, equipment, etc. and leasing of nonfinancial intangible assets as listed under NIC Div.

77 of NIC 2008. Separate items have been incorporated under this sub-block to report receipts against each of the relevant activities.

3.4.10.11.2 Item 661: Brokerage and commission charges received by agents who facilitate buying, selling and renting of real estate will be recorded here.

3.4.10.11.3 Item 662: rental/lease receipt from operational leasing: An operating lease is a lease whose term is short compared to the working life of the asset or piece of equipment being leased. All the receipt by way of rental and lease income for establishments engaged in operational leasing of machinery, equipment, etc. will be reported against this item. Rent received from renting of land/building (i.e. in respect of special NIC codes 68108 and 68109) may be reported in this item.

3.4.10.11.4 Item 663: receipt from renting and leasing of personal and household goods: Receipts by way of rental for recreational goods (such as video tapes, CD/ DVDs) sports equipment (such as pleasure boats, bicycle, etc.) and other personal and household goods (such as tent, furniture, electrical and electronic equipment, etc.) will be reported here. This will be the main source of income for establishments engaged in rental and leasing activities.

3.4.10.11.5 Item 664: This item will record the sale value of land/flat/building during the last 365 days (to be considered only those that were purchased for sale without undertaking any improvement). Please note that this an annual figure and should be reported, as it is, without any apportionment. Like item 556, this item will also record the sale value of those land/flat/building that was purchased and sold (without undertaking any improvement work) in last 365 days. Any value reported in this item must have a consistent sale value in item 431 and vice versa.

3.4.10.12 Sub-block 5.10: business and professional service activities

3.4.10.12.1 This sub-block is meant for recording the receipts of the establishments engaged in business and professional service activities. Receipt against various services activities, if applicable, will be reported against the relevant item as per the description as under:

- Consultancy services – **item 671**
- Legal services – **item 672**
- Audit, advertising, accounting, book keeping, architecture, engineering, photocopying – **item 673**
- Training, education, coaching – **item 674**
- Photography services – **item 675**
- Interior decoration, graphic designing, fashion designing – **item 676**

3.4.10.13 Sub-block 5.11: educational activities

3.4.10.13.1 The receipts of educational establishments include earnings from fees (tuition fee, transport fee, laboratory fee, library fee, development fee, etc.). Receipts from students on account of sale of textbooks or uniforms will also be shown. **Lump sum**

fees received may be apportioned for the reference period and recorded. Further, it may be ensured to include the receivable fees, pertaining to the reference period, particularly when data is collected for monthly reference period. For example, say, there be 100 students in a school each of whom needs to pay monthly fees of amount Rs. 1,000/-. Suppose, during the reference month only 80 students had paid that amount. In this case, in the receipt side, the total fees will be reported in the block as Rs. 1,000/- x 100= Rs. 1,00,000 /- and **not** Rs. 1,000/- x 80= Rs. 80,000 /-. This is essential to ensure that output to input ratio for educational institutions is reasonable.

3.4.10.13.2 Items 681 to 685: Receipts of the establishment from sale of goods in the same form as purchased will be reported against these items. Receipts from books, journals, dictionary, etc. will be reported against item 681. If the establishment had earnings from sale of any other goods, major three of such products will be reported against items 682, 683 and 684 along with relevant three-digit product codes. Receipts from the sale of remaining products will be combined together and reported against item 685.

3.4.10.13.3 Item 686: receipts for development fund charges, development fee: The charges collected from the students as development fee/ development fund for the reference period will be recorded against this item.

3.4.10.13.4 Item 687: tuition fees and coaching fees: Tuition fees and coaching fees received/receivable from the students for the reference period will be entered here.

3.4.10.13.5 Item 688: transport fees, laboratory fees, examination fees, fines, library fee: The charges receivable by the educational establishment as transport fees, laboratory fees, examination fees, fines, library fee for the reference period will be recorded against item 688. *This will not include hostel fee. Item 688 will **exclude** fees collected on behalf of other authorities such as secondary board, university etc. This will also **exclude** refundable deposits such as library deposit, laboratory caution money, etc. collected from students.*

3.4.10.13.6 Item 691: Rental receipts (e.g., letting out of auditorium, sports ground, etc.) will be reported against this item.

3.4.10.14 Sub-block 5.12: human health, social work and veterinary activities:

3.4.10.14.1 Like educational establishments, here also receipts include earnings from consultation fees, receipts from various services provided. They may also earn income by selling drugs and medicines. In case of hospitals or nursing homes, receipts for service other than that rendered by doctor like OT charge, pathological tests, and expenditure on diet for patients, cabin, ICCU, etc. may be shown against respective items given in the schedule.

3.4.10.14.2 Items 701 to 706: Receipts of the establishment from sale of allopathic drugs and medicines will be reported against item 701 and receipts from sale of AYUSH drugs and medicine will be reported against item 702. Receipts from sale of prepared food, refreshment and drinks will be reported against item 703. Item 704 will report receipts from sale of non-alcoholic beverages. If the establishment has earned income

from sale of any other items, one of the major such items will be reported against item 705 along with relevant three-digit product code. Receipts from the sale of all remaining items will be clubbed together and reported against item 706.

3.4.10.14.3 Item 707: doctor's consultation fees: This includes consultation fee for services (including veterinary services) rendered by doctors. In case of hospitals/nursing homes/medical centres where doctors are not in the payroll of the establishment, only the part of consultation fees received/receivable by the establishment will only be reported. In case, doctors are on the payroll of the hospital/nursing home, the total amounts received from patients for doctor's consultation are to be reported here and the amount payable to doctors may be reported as compensation in Block 9.

3.4.10.14.4 Item 708: charges for operation theatre and other special procedures: This includes operation theatre charges and charges for other special procedures.

3.4.10.14.5 Item 711: charges for ward, cabin, pathological, radiological and other diagnostic tests, diet, nursing, physiotherapy and rehabilitation, etc.: All charges for ward, cabin, pathological, radiological and other diagnostic tests, diet, nursing, physiotherapy and rehabilitation, etc., receivable for the reference period will be recorded here.

3.4.10.14.6 Item 712: fees for training (nurses, paraprofessionals, etc.): In this item, fee receivable for training of the nurses, para-professionals, etc. is to be recorded. Charges receivable by the establishment for providing training programmes, counselling, etc. which are organized by social work organisations will also be recorded here.

3.4.10.15 Sub-block 5.13: other personal service activities

3.4.10.15.1 The establishments engaged in other personal service activities earn their income in terms of the charges for the services provided by them. They also earn some income by selling some products. This sub-block captures all such receipts.

3.4.10.15.2 Items 721 to 726: The receipts of the establishment from sale of goods in the same condition as purchased will be reported against these items. Item 721 will record the receipts from sale of cosmetics and toiletries. Receipts from sale of soaps, detergents and glycerine will be reported against item 722. Receipts from sale of miscellaneous food products (dog food, cat food, etc.) will be reported against item 723. If the establishment sells any other good during the reference period, two such major items will be reported against items 724 and 725 along with relevant three-digit product codes. Receipts from sale of all remaining goods will be clubbed together and reported against item 726.

3.4.10.15.3 Item 727: The service charges receivable by the establishment for providing personal service activities during the reference period will be reported against this item.

A special code 96099 has been assigned for delivery service activities. It will include delivery of goods through delivery persons by food service providers such as Swiggy, Zomato, Pizza Hut, Dominos, 'Dabbawallas', Online orders delivered at doorstep; households items delivered on order through telephone, emails, etc. The

delivery service persons may or may not be under the payroll of the enterprises. If they are not under payroll, they will be treated as OAE and be captured through the households they belong to. Service charges paid to them will be included in this item.

3.4.10.16 Sub-block 5.14: other activities

3.4.10.16.1 Like sub-block 3.14, sub-block 5.14 has been created to exclusively capture the receipts from other activities (NIC-08 Industries 36- 39, 90- 93, 941, 94910, 9499, 95 including special code 94919) separately. The items from 73A to 73L are associated with the particular NIC which is covered under other activities. Item 73M may be utilized to report other receipts which could not be captured in the items 73A to 73L.

3.4.11 Block 6:other receipts during the reference period

3.4.11.1 This block is applicable to all establishments. For the specific activities mentioned in the fourteen sub- blocks of block 5, this block will record the receipts not covered there. But for all other service establishments which are not covered in block 5, this block will record all the receipts. The description of various items under block 6 is given below:

3.4.11.2 Item 731: receipts from services provided to others including commission charges (other than manufacturing services): Service provided to other concerns will mean work done for other concerns whether such services are rendered inside or outside the premises of the reporting establishment. **This item will not include receipts from manufacturing services (which is already captured in item 557 under sub-block for manufacturing activities).** Even if the payment is not yet received, the amount receivable for job done during the reference period will be recorded here. If charges received for work done are already taken care of in block 5, duplication should be avoided. Service charges received in kind are to be imputed.

3.4.11.3 Items 732: Receipts from computer and related services will be reported against this item.

3.4.11.4 Item 733:change-in-stock of semi-finished goods: For Certain activities like software generation, motion picture production, etc., consist of output that has not yet reached the stage (during the reference period) in which it is normally supplied to others. But ownership of such products is nevertheless transferable, if necessary. Therefore, value of semi-finished goods must be recorded for any output that is not yet complete at the end of the reference period. Value of such output for the referenced period may be apportioned and recorded here.

3.4.11.5 Item 734: Receipts from services to international and extra-territorial bodies will be reported against this item.

3.4.11.6 Item 735: Royalty receivable for leasing of non-financial Intellectual Property Product will be recorded here. A nonfinancial asset is an asset that derives its value from its physical traits. Examples include real estate and vehicles. It also includes all intellectual property, such as patents and trademarks.

- 3.4.11.7 Item 736:**Other receipts of the establishment (which are not covered / captured elsewhere in the schedule) will be reported against this item. A brief description of the service concerned may also be reported in the remarks.
- 3.4.11.8 Items 737 and 738:** Value of own construction (including labour charges) of building will be reported against item 737. The value of own construction (including labour charges) of furniture and fixtures will be reported against item 738. These are the receipt items corresponding to the expenditures reported against item 513 and item 514 in block 4. Value of own construction of building, furniture and fixtures is usually derived on the basis of sum of costs of production. If the establishment outsources the job of own construction of building and/or furniture & fixtures and pay a lump-sum amount to the contractor, then that amount may be reported as the value of own construction in the corresponding item.
- 3.4.11.9 Item 741:rental receivable on fixed assets (excluding Intellectual Property Product):** If an establishment hires out fixed assets (buildings, machinery and equipment, etc.) the receipts from there may be recorded against this item. **For establishments basically engaged in renting out machinery and equipment etc. (i.e. establishments engaged in operational leasing), the rental/lease income will be reported against item 662 in block 5 and not against this item.**Also, this item will not include rent on land and non-financialIntellectual Property Products.
- 3.4.11.10 Items 751 and 752:grants/ funding/ donations (excluding capital transfers like building grant, etc.)**
- 3.4.11.11 Item 751: individuals and non-govt. institutions:**All recurring/non-recurring donations received from persons, national organizations and international organizations will also be entered against this item. **Lump sum donation / grant received may be apportioned for the reference period and recorded.**
- 3.4.11.12 Item 752:government:**All recurring/non-recurring grants received from central, state and local governments will be recorded against item 752. Note that government grants of current nature (like salary to teachers of a school) will only be recorded. **Government grants for capital formation will be excluded.** Items 751 and 752 are very important for Non-profit Institutions (NPIs) where major receipts are obtained through grants. Due care must be given to ensure that proper figures are reported for these items for NPIs/NPISHs.
- 3.4.11.13 Item 753:production subsidy/ interest subsidy:** Production subsidy/ interest subsidy received during the accounting period apportioned for the reference period will be recorded here. For details, please see paragraph 2.4.
- 3.4.11.14 Items 754 and 755: capital transfers (like building grants/ funding/ donations)**
- 3.4.11.15 Item 754:** Individual and non-government institutions will be reported against this item.
- 3.4.11.16 Item 755:** Capital transfers (like building grants/ funding/ donations) from Government will be reported against this item.

3.4.12 Block 7.1: calculation of gross value added for the reference period for market establishments

- 3.4.12.1** In the present establishment survey the estimates of Gross Value Added (GVA) are attempted through ‘production approach’. The values will be recorded in the whole number of rupees. Block 7.1 will be applicable only for market establishments i.e., establishments whose output (in the form goods produced or services delivered) is supplied at an economically significant prices and yields income, profit or other financial gain to the establishment. **In ASUSE, establishments with item 209 ≠ 1 as well as 202b ≠ 70100 are to be treated as market establishments.** The purpose of block 7.1 is to validate the input and output for a market establishment and ensure that they are consistent to each other. It will ensure the quality of data collection in respect of the important parameters such as input, output, GVA, etc.
- 3.4.12.2 Item 761: distributive expenses:** The sale value of any product (goods or services) normally includes certain distributive expenses. These expenses are realized from the customers as part of the sale price but are not actual receipt of the establishment (manufacturer/trader/service provider). Commission to selling agents, outward freight charge, transport charges, etc. are examples of distributive expenses. **If the various receipt figures reported by the establishment in blocks 5 and 6 are inclusive of such distributive expense, the total of the same need to be reported against this item.** Toll charges, i.e., charges that need to be paid to avail of certain infrastructure every time it is accessed, may be treated as distributive expenses.
- 3.4.12.3 Item 762: taxes on products:** Taxes paid/payable on products produced or services delivered during the reference period are to be recorded in item 762. **As the various receipt figures reported by the establishment in blocks 5 and 6 are inclusive of such taxes on products payable for the reference period, the total of the same need to be reported against this item.** For details of taxes on products please refer para 2.5.
- 3.4.12.4 Item 763: product subsidy:** Subsidies received/receivable on products produced or services delivered during the reference period are to be recorded in item 763. For details of subsidy please refer para 2.4.
- 3.4.12.5 Item 764: input tax credit (GST), if any, for the products sold during reference period:** If there is an input tax credit received/receivable for the products for which GST have been paid during the reference period, it may be reported against this item.
- 3.4.12.6 Item 765: total input:** This item will auto-calculate the total input of the establishment at basic prices. The formula for it is:
- $$(item\ 309 - item\ 306) + item\ 339 + item\ 349 + item\ 359 + item\ 389 + item\ 399 + (item\ 419 - item\ 407) + (item\ 439 - item\ 431) + item\ 459 + item\ 479 + item\ 499 + item\ 509 + item\ 50Z + (item\ 549 - item\ 543)$$

3.4.12.7 Item 766: total output⁹: This item will auto-calculate the total output of the establishment at Basic prices. The formula for it is:

a. If reference period is monthly, i.e., if code for item 265 in ESU Schedule is 1 or 2 or 3:

$$(item\ 569 - item\ 306) + (item\ 589 - item\ 319) + item\ 599 + item\ 609 + item\ 619 + item\ 639 + item\ 649 + item\ 659 + (item\ 669 - item\ 664) + [(item\ 664 - item\ 431)/12] + item\ 679 + item\ 699 + item\ 719 + item\ 729 + item\ 73Z + item\ 749 - item\ 761 - item\ 762 + item\ 763 + item\ 764$$

b. If reference period is NOT monthly, i.e., if code for item 265 in ESU Schedule is 4:

$$(item\ 569 - item\ 306) + (item\ 589 - item\ 319) + item\ 599 + item\ 609 + item\ 619 + item\ 639 + item\ 649 + item\ 659 + (item\ 669 - item\ 664) + [(item\ 664 - item\ 431)] + item\ 679 + item\ 699 + item\ 719 + item\ 729 + item\ 73Z + item\ 749 - item\ 761 - item\ 762 + item\ 763 + item\ 764$$

3.4.12.8 Item 769: Gross Value Added: The Gross Value Added (GVA) of the establishment is worked out against this item by deducting total output (item 766) from total input (item 765). The calculated GVA figure may be reported with proper sign (+/-) in whole numbers. **In case of negative entry, further queries may be made and remarks may be recorded in blocks 16 and 17.** It is pertinent to mention that item 769 gives GVA at basic prices.

3.4.12.9 Item 771: taxes on production: Total of all the taxes on production payable for the reference period will be reported against this item. Normally, these taxes are paid either for entire year or for a period which is more than one month. In such cases, the figures may be apportioned to arrive at the taxes on production payable for the reference period. For details of taxes on production please refer para 2.6.

3.4.13 Block 7.2: calculation of net value added for the reference period for non-market establishments

3.4.13.1 Block 7.2 will be applicable only for non-market establishments i.e. establishments whose output (in the form goods produced or services delivered) is not sold in the market. **In ASUSE, establishments with item 209=1 or 202b=70100 are to be treated as non-market establishments.** For non-market establishments, net value added are synonymous to gross value added. Like block 7.1, the purpose of block 7.2 is to validate the input and output of a non-market establishment and ensure that they are consistent to each other. Since, the calculation of output for non-market establishments requires total emoluments figures, which are collected in block 9; block 7.2 is structured after block 9.

3.4.13.2 Item 772: total emoluments: This item will be auto-populated as col. 3 of item 939.

3.4.13.3 Item 773: total input: This item will auto-calculate the total input of the establishment. The formula is same as it is for market enterprises given in item 765:

⁹It is to be noted that this formula of output is an approximate one. The final formula of output and, in turn, that of GVA may undergo minor changes in view of certain adjustment required for financial establishments.

$(\text{item } 309 - \text{item } 306) + \text{item } 339 + \text{item } 349 + \text{item } 359 + \text{item } 389 + \text{item } 399 + (\text{item } 419 - \text{item } 407) + (\text{item } 439 - \text{item } 431) + \text{item } 459 + \text{item } 479 + \text{item } 499 + \text{item } 509 + (\text{item } 549 - \text{item } 543)$

3.4.13.4 Item 774: total output: This item will auto-calculate the total output of the establishment. The formula for it is:

$(\text{item } 772 + \text{item } 773)$

3.4.13.5 Item 779: Net Value Added: The Net Value Added (GVA) of the non-market establishment is worked out against this item by deducting total output (item 774) from total input (item 773). The calculated NVA figure may be reported with proper sign (+/-) in whole numbers. **In case of negative entry, further queries may be made and remarks may be recorded in blocks 16 and 17.**

3.4.14 Block 8: employment particulars of the establishment during the reference period

3.4.14.1 Meaning of Worker:

3.4.14.1.1 For this survey, worker is defined as persons working within or the outside of the premises of the establishment who are in the payroll and under direct supervision of the establishment as well as the working owners and unpaid family members who help in the entrepreneurial activity. The helpers, apprentices, interns engaged by the establishment will also be treated as worker. The worker may serve the establishment in any capacity - primary or supervisory. He/she may or may not receive wage/salary in return to his/her work incidental to or connected with the entrepreneurial activity. Sales persons appointed by an establishment for selling its products/services, *paid or unpaid*, will also be treated as workers. In case of SHGs, if any member (including office bearers) performs the operational activities of the SHG like maintaining accounts for SHG, collecting due amounts from the borrower, etc. by drawing remuneration on a fairly regular basis, they will be treated as working owner. Members of SHG who attend meetings regularly or participate in the activities of the SHG including decision making process without taking any remuneration will not be treated as working owner or worker for the purpose of this survey. Instead they will be considered as 'active members of SHG'. Members (including office bearers) who takes sitting fees for attending meetings of SHG will also **not** be considered as working owner/worker.

3.4.14.1.2 A worker need not mean that the same person will be working continuously; it will only refer to a position. i.e., if one person is terminated and another person is appointed in his place, it will be counted as 1 and not 2. A worker engaged for more than half of the normal working hours of the establishment will be treated as **full time worker**.

3.4.14.1.3 *Volunteers, who work without salary / honorarium, will not be considered as workers.* Voluntary participation without remuneration in production of goods and services in philanthropic organisations/ institutions or in any other organisation/ institution or even in the individual capacity will not render one to be counted as

worker of the establishment. Voluntary participation will mean that the person has performed such activities without coercion or obligation but has participated in his/her own choice. Moreover, the voluntary participation in the work should be without remuneration, which means that the person does not become entitled to receive any compensation from the institution/ organization, in respect of the work performed by him/ her. For the purpose of the survey, minor contingencies/ honorarium received from the institution/ organization against the voluntary work done may not be considered as remuneration. To determine 'minor', average daily wage received by the lowest paid full-time/part-time worker of that establishment may be used as a guiding tool.

3.4.14.1.4 Some establishments do not hire individuals like porters, sweepers, accountants, etc., on a fairly regular basis. These individuals can **work in one or more establishments** in a locality, have some autonomy to determine the charges receivable by them depending upon volume of job performed and usually receive service charges as and when they render such services to the establishment. Such persons will not be considered as workers of the establishment using their services. Instead, they will be considered as independent OAEs.

3.4.14.1.5 If an establishment has some contract with some other agency (e.g., security, cleaning, nursing, midwife), or persons (like CA, lawyer, etc.), the employees of the agency (or persons) who are working within the premises of the establishment under survey (e.g. sweeper, guard, nurse, etc.) will not be counted as the employee of the establishment. Instead, they will be considered as the worker of the agency which has sent them for providing service to the selected establishment.

3.4.14.1.6 Nowadays several services are facilitated by aggregators such as UBER, OLA, etc. for transport services, Swiggy, Zomato, etc. for food services, and so on. The persons who are in the payroll of these aggregators will be considered as employees of the aggregators. But the persons providing delivery of services on behalf of the aggregators on a commission basis will be treated as OAE and will be listed in their households. Also, if there is a component of a fixed remuneration besides their commission and **they have some autonomy in delivering the services**, they will also be considered as OAEs.

3.4.14.1.7 Casual labourers are the one, who are casually engaged in enterprises (both household and non-household) and, in return, received wages according to the terms of the daily or periodic work contract.

3.4.14.2 Collection of employment particulars:

3.4.14.2.1 A worker need not mean that the same person will be working continuously; it will only refer to a position. i.e., if one person is terminated and another person is appointed in his place, it will be counted as 1 and not 2. On the other hand, some establishments may work in shifts. Suppose, in such an establishment, 100 persons (positions) work in each of the 3 regular shifts. Then, total workers will be 300 (and not 100). Further, different category of workers (excluding formal hired workers) may be split into full-time and part-time workers. Persons working for more than half

of the period of normal working hours of the establishment on a fairly regular basis will be full-time workers. Persons working for less than or equal to half of the normal working hours of the establishment on a fairly regular basis will be considered as part-time workers. **Two part-time workers in an establishment will be counted as 2 part-time workers and not 1 full-time worker.**

3.4.14.2.2 Data recorded through oral enquiry from an establishment maintaining payroll: Here, consider only those persons who are in the payroll of the establishment, i.e., all the regular and directly appointed casual workers will be considered as was done above (para 3.4.14.2.1).

3.4.14.2.3 Data recorded through oral enquiry from establishments which do not maintain payroll

3.4.14.2.3.1 For such establishments, to determine the number of working owners and other workers (i.e., excluding hired workers), the average number of such persons usually working on a working day during the reference period shall be considered. The method of computing average number of such workers for these establishments is explained below:

Illustration of calculation of average number of workers:

Suppose in an establishment, 4 persons have worked for 20 days and 6 persons have worked for 6 days. 26 days is the total number of working days of that establishment in the reference period, say the last month. Then, the average number of workers for that establishment will be:

$$[(4 \times 20) + (6 \times 6)] / 26 = 4.46 \text{ (rounded to 4)}$$

So, average number of worker is 4.

3.4.14.2.3.2 Determining the number of hired workers **from establishments which do not maintain payroll:** Here, hired worker will mean a person (may not be same individual) engaged for pay on a fairly regular basis. Persons who are paid only token allowance (e.g., tiffin, minor TA, etc.) in return for their services to the establishment (e.g. volunteers) *will not be* considered as hired workers. Fairly regular basis will mean more than half of the working days during the reference period.

3.4.14.2.3.3 Average number of working owners and other workers is to be given always in whole numbers.

3.4.14.2.4 Item 781: working owner. In case of proprietary establishments, if the owner himself/ herself works in the establishment on a fairly regular basis, entry should be made against item 801. In fact, in most of the own-account establishments the owner himself/ herself manages all activities of the establishment without help of anybody else (on fairly regular basis). For all such establishments essentially the value '1' shall be recorded in the appropriate column against this item. In the case of partnership establishments, if only one of the partners or some of the partners or all the partners work in the establishment on a fairly regular basis then information for them shall be recorded against this item in appropriate column(s). In case of SHGs/investment clubs/membership organizations, if any member (including office

bearers) performs the operational activities of the SHG/investment club/membership organizations by drawing remuneration on a fairly regular basis, they will be treated as working owner and entry should be made against this item. For SHGs, members/presidents charging sitting fees for attending meetings will not be considered as working owners and the amount received by them may be recorded against item 546.

3.4.14.2.5 Item 782: formal hired worker: A formal hired worker is one who is eligible for paid leave and also eligible for social security benefits like provident fund, ESIC, health insurance etc. provided by the employer. Such workers can only be full-time worker.

3.4.14.2.6 Item 783: informal hired worker: An informal hired worker is not eligible for paid leave and/or not eligible for social security benefits like provident fund, ESIC, health insurance etc. provided by the employer. Several small establishments are expected to have informal hired workers.

3.4.14.2.7 It may be noted that for the purpose of making entry against items 782 and 789, paid household workers, servants and resident workers of the proprietor (in the case of proprietary establishment) or partners (in the case of partnership establishment) working in an establishment are also to be treated as **hired workers**. They will be treated as ‘formal hired worker’ or ‘informal hired workers’ depending upon the conditions of employment as mentioned above. It may also be noted here that the information regarding working owner/ partner(s) shall be recorded against item 781 only and not against item 782, even if they take regular payment from the establishment. It is possible that for an OAE also, hired workers may be found in some situations. This may happen when an establishment is identified as OAE at the listing stage on the basis of one year reference period, but in the reference period of last month of ESU schedule, there is a hired worker (informal) in the establishment. However, it may not be possible, as per definition, for an OAE to have formal hired worker.

In case of an SHG, if some or any of the members who work for the establishment drawing remuneration on a fairly regular basis then only those members who take remuneration regularly will be treated as working owners for the purpose of the survey. However, in case an SHG hires some personnel (other than members) for managing its activities on regular basis and make payments accordingly, then the SHG may also have hired workers.

3.4.14.2.8 Item 784: unpaid family members: All unpaid family members engaged in the activities of the establishment on fairly regular basis will be considered in this item.

3.4.14.2.9 Item 785: other worker (including helper/apprentice/intern etc.): Information regarding the workers not covered in items 781-784 above shall be recorded against this item. This includes all persons (excluding family members) belonging to the household of the proprietor or households of the partners who are working in or for the establishment without regular salary or wages. Casual labourer, as defined in

para. 3.4.14.1.7, will be reported in this item only if the labour has been engaged on a fairly regular basis during the reference period. Besides, wages given to the casual labour will be reported in item 903. Otherwise, the payment made to the casual labour will be treated as purchase of service and reported in item 546 for treating it as expense of the establishment. Persons working as exchange labourer in the establishment without salary or wages will also be covered in this category. An apprentice/intern is a learner or beginner who works with a skilled or qualified person in order to learn the practical aspects of a trade or a profession for a fixed time period.

Normally, an intern or apprentice is engaged for a short period of time. However, in case the intern continues to be engaged in the establishment for reasonably longer period (say, more than 6 months) and the establishment pays him/her regularly, then he/she needs to be considered as hired worker and reported in item 783.

3.4.14.2.10 Item 789:total: Total of different types of workers as recorded against the items 781-785 of this block will be entered against item 789. This information will be collected for each gender separately under designated columns.

3.4.14.2.11 Item 791: persons working voluntarily without remuneration: All persons working voluntarily without any remuneration during the reference period will be recorded gender-wise against this item.

3.4.14.2.12 Item 792: persons employed through contractors: Establishments may have engaged workers through agency/contractors for a specified period under some agreed terms & conditions. Item 792 is meant for recording average number of such workers engaged in the establishment during the reference period.

There may be two scenarios of hiring manpower through contractor.

A) Suppose, an establishment has hired manpower through contractor. The establishment has direct supervision on them (hired manpower) and pays wages to the hired manpower directly, and pays a mutually agreed commission amount to the contractor. In such case, the hired manpower, through contractor, is to be treated as hired worker of the establishment and may be reported in item 782 or 783 depending on the scenario. The wages paid to the manpower are to be reported in Block 9 as compensation and the commission paid to the contractor is to be reported in item 546 of Block 4 as expenses. Such workers are treated in the workforce of the establishment.

B) Alternatively, suppose the establishment may pay a consolidated amount to the contractor and in lieu of that contractor deploys required manpower at the site of the establishment. Wages to the hired manpower are paid by the contractor himself. Item 792 is supposed to cover this second scenario. Typical example of item 792 is security personnel hired by an establishment. An establishment normally hires a security agency and pays it a consolidated amount. On the other hand, the security agency deploys desired manpower at the location of the establishment. The establishment only has the idea that how many personnel are deployed for security purposes. The

consolidated amount paid by the establishment to the security agency is to be reported in item 546 of Block 4 as expenses. Personnel reported in item 792 are not treated as the workforce of the establishment.

3.4.14.2.13 Item 793: active members of SHGs: All the members of the SHG (including office bearers) who participate in the activities of the SHG or regularly attend the meetings including decision making processes without taking any remuneration on fairly regular basis will be treated as active members of the SHG. If any member (including office bearers) performs the activities of the SHG by drawing remuneration on a fairly regular basis, they will be treated as working owner and entry should **not** be made for them against this item.

3.4.15 Block 9: compensation to workers during the reference period

3.4.15.1 This block is to be reported for **establishments** which make regular payments to the individual workers (including working owners, if any) as salary / wages, bonus etc. in cash or kind or both. There may be other type of payments like canteen facility, health care facility, recreation club facility, etc. which are paid in kind to a group or to all the workers of the establishment. All such payments, whether individual payments or payments made to a group, are to be recorded in this block. The entries in this block are to be made in whole number of rupees.

3.4.15.2 It may be noted that for own account establishments (where there is no hired worker on a fairly regular basis) also, there may be positive entries in this item if that OAE had engaged hired workers during the reference period. In such cases, there will be entry in block 8 also.

3.4.15.3 Items 901-903: salary/wages, house rent allowances, transport allowance, bonus and other individual benefits directly payable to the worker (cash & kind): Salaries/ wages payable to the individual workers for the reference period will be recorded in this section against the respective items 901-903. This will include, besides the stipulated pay, all other allowances like dearness, house-rent, over-time, shift etc. Payments which are given in kind, more or less regularly as salary or wages or as a part of salary or wages, are to be included here and to be evaluated at cost to the employer. Other examples of compensation in kind are given in para 3.4.9.8. All efforts should be made to record entries against each of the items 901-903 separately. In case it is not possible to give the break-up, a combined entry may be made against the major item among 901 – 903 with relevant remarks. Due care must be given to ensure that consistent wages are reported in item 902 or item 903, if hired workers are reported in item 782 or 783 respectively and vice versa.

3.4.15.4 Items 911-912: contribution to insurance, provident fund and other social security schemes: This item includes employer's contribution to ESIC fund, provident fund, and other social security benefits. Payments of this kind are generally made once in six months or once in a year or at the time of retirement only. For this type of one-time-payment, the apportioned amount for the reference period should be included against items 911-912. All efforts should be made to record entries against

each of the items 911-912 separately. In case it is not possible to give the break-up, entry may be provided against the major component with relevant remarks.

3.4.15.5 Items 929: employer's contribution to canteen, health clinic, child care centre, etc.: This includes expenses (net cost to the establishment) made by the employer to provide amenities and benefits in kind to workers (**includes working owner, formal and informal hired worker and other workers**) of a HWE as a whole during the reference period which are of the following types:

- provision of canteen, crèches, sports & recreation clubs, dispensary, etc.
- provision of food, beverages, tobacco, uniforms, lodging & other kind benefits, if any, free of cost or at subsidized rates.

Other examples of compensation in kind are given in para 3.4.9.8.

However, expenses on food/tea/refreshments/Tiffin/ lunch, etc. incurred by working owner of an **OAE**, while carrying out entrepreneurial activity, will **not** be reported in this item. In fact, they will be reported in item 901.

3.4.15.6 Item 939: total emoluments: Total of items 909, 919 and 929, which gives total emoluments payable to the workers for the reference period shall be recorded here.

3.4.16 Block 10: land and fixed assets owned as on the last date of reference period and hired and rent/rental payable on hired assets for the reference period

3.4.16.1 Fixed Assets: Assets held for the purpose of producing or providing goods or services and not for resale in the normal course of entrepreneurial activities are classified as fixed assets. The distinguishing feature of a fixed asset is not that it is durable in some physical sense, but that it may be used repeatedly or continuously in production over a long period of time, which is taken to be more than one year. These cover all tangible goods, new or used, that have a normal economic life of more than one year from the date of purchase. Fixed assets include not only structures, machinery and equipment but also intellectual property products such as software or artistic originals that are used in production. It may be noted that the assets to be considered here are assets of the establishment. Hence, if owner of a proprietary establishment has made some investments (like NSC, PPF, etc.) in her/his personal capacity, these will not be considered here.

3.4.16.2 Item 1001: land: Land will mean the land on which the establishment is accommodated together with the surrounding area, which is used for the establishment. This will also include improvement to land. However, *if only a portion of the land belonging to the residence of a household is utilized for the establishment, only that portion of the land may be considered as capital assets for the establishment.* Land owned with permanent heritable possession with or without right to transfer the title would come under this item. Land held on long-term lease, say, 30 years or more will also be treated as land owned. **Encroached land will be considered as hired assets with '0' rent.**

Normally, SHGs sometimes convene meetings, as part of their operation, in the house of the president or any other member of the SHG. In such cases, it is very clear

that SHG, as an establishment, neither owns that house nor hires it. Hence, there is no need to evaluate the market value of land and building in such cases. However, if SHG happens to own any building or exclusively hires it, then market value of the same has to be reported accordingly.

3.4.16.3 Item 1002: building: Building is the structure, where activities of the establishment are undertaken. This will also include all other structures like shed, house, portions of a house or other structure, building under construction and other conveniences in which the activities of the establishment are carried out. This will include other constructions such as passage, boundary wall, partition, water tank, sewerage, tube-well, etc. There may be cases where a building has been developed by an owner for entrepreneurial activities on a land hired freely (example shops built on temple lands). In such cases, the valuation of building may only be shown.

3.4.16.4 Wherever separate figures for land and buildings are available, record the same in respective items 1001 and 1002. If the informant is not able to split the value of land and building, record **the aggregate value against the major component depending on the perception of the informant. Suitable remarks may also be provided in such cases.**

3.4.16.5 Item 1003: plant and machinery: Plant is generally the name given to an assembly of machinery/ equipment/ devices installed for the operation of entrepreneurial activities. Machinery means an implement or mechanical device used in the entrepreneurial activities. These are assets of durable nature and can be easily identified. The distinction between machinery and tools needs to be understood. Sewing machine in custom tailoring, hand loom used in weaving, photocopier machine used in a photocopier shop, refrigerator used for strong cold drinks/ice cream etc. in a trading establishment may be treated as plant and machinery.

The full value of the machinery should be reported even if the machinery was purchased during the year on hire-purchase basis. *Advance payments made for the purchase of machinery (but not in possession during the reference year) will not be recorded. 'Acquisition Approach' may be followed for recording this information.*

3.4.16.6 Item 1004: transport equipment: All vehicles, power-driven or man/animal - driven, used for transporting persons, goods and materials by the establishment in connection with its activity will be covered by this item. Animals, if used for drawing vehicles or carrying loads, will be treated as part of transport equipment; otherwise the animal may be included in item 1008, if the animal is used for some other non-agricultural entrepreneurial purpose (say, in oil mills, etc.). If the equipment is used both for domestic as well as (non-agricultural) establishment purposes, the criterion to be followed is major time disposition of the equipment i.e., whether equipment is used more for domestic purpose or for use in establishment.

3.4.16.7 Item 1005: furniture & fixtures: In this item, the details of furniture and fixtures like furniture, electrical fittings, etc. will be recorded.

3.4.16.8 Item 1006: software and database: Computer software consists of computer programs, program descriptions and supporting materials for both systems and

applications software. A database is an organized collection of related information so as to permit cost-effective access and use of the information. All kinds of software and database used by the establishment must be entered in item 1006. It includes computer software and databases purchased from the market or developed in-house. Software is treated as an asset if it is used in production by its owner for more than one year. Similarly, all databases holding data with a useful life of more than one year is treated as fixed assets. The computer software and databases purchased from the market should be valued at purchasers' prices, while those developed in-house should be valued at their costs of production.

- 3.4.16.9 Item 1007: information, computer and telecommunication equipment:** Information, computer and telecommunications equipment consists of devices using electronic controls and also the electronic components forming part of these devices. ICT equipment consists mostly of computer hardware and telecommunications equipment.
- 3.4.16.10 Item 1008: tools and other fixed assets:** Tools refer to small loose implements, generally held in hand for operation and/or having normal life of more than one year. Other fixed assets refer to other durable equipment (not covered under items 1001 to 1005 above) which are used for the entrepreneurial activity either directly or indirectly. These will include furniture, fixtures, laboratory equipment, office equipment, etc. If an animal is used part of the time in oil mills and part of the time for transporting materials, it will be classified under item 1004 or item 1008 depending upon major time spent. Some examples of tools and other fixed assets are scissors/trimming machine in a barber shop, weighing machine, fire extinguisher, photocopier machine (other than photocopier shop), etc.
- 3.4.16.11 Item 1011: capital work in progress:** These are expenses made by the establishment on creation of some fixed assets although the asset has not yet been capitalized. Building, machinery, etc. under construction will be recorded here.
- 3.4.16.12 Column (3): market value of owned assets as on last day of the reference period:** This column will be filled for all establishments. Value of the owned fixed assets as on last date of reference period shall be recorded here. For oral enquiry, market value, i.e., value that the equipment will fetch, if sold in the open market in present condition(i.e., normally the depreciated value of the asset), is to be ascertained and recorded in this column.
- 3.4.16.13 Column (4): market value of hired assets as on last day of the reference period:** Market value of hired assets is to be ascertained and recorded in this column.
- 3.4.16.14 Column (5): net additions to owned assets during last 365 days/ last year:** In this column information regarding net additions to the fixed **assets owned** during last 365 days/ last year will be recorded. **Net addition may be obtained by subtracting depletion (i.e, disposal) of assets from the addition (i.e., acquisitions) made during last 365 days.**
- 3.4.16.15 Additionto(or acquisition of) the fixed assets** could be made through purchase (new or used) or through own construction. Addition can be also by receiving as

gifts. Improvements on land, new construction of building, shed, structure as well as assets produced on own will be considered as additions to the fixed assets. **All the additions made during last 365 days/reference year should be considered for this item.** In case of addition through own construction, values to be included against different types of assets need to be estimated by considering:

- (a) value of purchases of all materials used for the purpose,
- (b) amount paid for labour or service charges on that account,
- (c) imputed value of goods / services supplied by the household, if any.

Fixed assets acquired from others should be valued at the full cost incurred, that is, at the delivered price **plus** the cost of installation, including any necessary fees and taxes paid but excluding financing costs, if any. Repair and maintenance cost of minor nature will not be included but replacement of some major parts, which require considerable (capital) expenditure will be considered for inclusion. (Cost of routine repair and maintenance of fixed assets are to be reported in block 4 against appropriate items from 515 to 521). Home-grown materials, if any, used in own-construction are to be evaluated at ex-farm price. If any material already lying with the household for a long time and used for own construction, their values should also be determined at cost price (cost to the household).

3.4.16.16 Depletion (or disposal) of assets is obtained by considering the assets sold and discarded during last 365 days/ last year. ‘Sale’ that is only agreed upon but not realised during last 365 days / last year will not be included even if money having been taken in advance. Similarly, the value of assets sold will be included though payment is yet to be received. The value of assets disposed of in any manner other than sale, will be treated as value of assets discarded. Besides obsolescence (gone out of use) of an asset, this may include loss due to theft, damage, accident etc. However, for the purpose of the survey, the value of depleted assets will include the depreciation as is done while evaluating the market of the assets. Thus, the market value of owned asset (in col. 3) will always be greater than or equal to the net additions to owned assets, etc. (col. 5).

3.4.16.17 It needs to be checked whether any ‘additions’ to fixed assets is due to own construction or through purchase or gifts or by inheritance. If the net addition is due to own construction, then the appropriate figure should also be reported as ‘Value of Own Construction’ in items 737 or 738.

3.4.16.18 Column (6): rent/ rental payable on hired assets for the reference period: The rent/ rental payable for the reference period on the hired assets by the establishment will be recorded in this column. If no rent/ rental is payable for any hired asset (e.g., establishment is situated on encroached land) put ‘0’ in column (6) for that particular type of asset with appropriate remarks in blocks 15/16. If an establishment is located in a rented house where the household resides as well, rent may be imputed on the basis of floor area occupied by the establishment. For rent paid in kind, imputed value may be given. If the establishment runs in one’s own house, rent need not be imputed.

3.4.17 Block 11: loan outstanding as on the last date of the reference period

3.4.17.1 Any entrepreneurial activity requires financial capital both for asset formation and day to day activities. In order to have the requisite financial capital, the establishments generally avail loans from different institutions and individuals. Block 11 records the amount of outstanding loan of the establishment as on last date of the reference period against various sources from which loans were taken. The provision is also kept for reporting the interest paid/payable for the reference period in respect of each loan reported. The entries will have to be made in whole number of rupees. It may be noted that loan drawn for establishment purpose only, shall be recorded here. This block will not record any information about personal loan even if a part or whole of the amount was invested for the establishment purpose.

3.4.17.2 Item 1101: central and state level term lending institutions: This will include, among others, the following institutions:

- i) Industrial Financial Corporation (IFC)
- ii) Industrial Development Bank (IDB)
- iii) Industrial Credit and Investment Corporation
- iv) National Industrial Development Corporation
- v) National/ State Small Industries Corporation
- vi) Other Industrial and Financial Corporations set up by Central/ State Governments

3.4.17.3 Item 1102: government (central, state, local bodies) scheme: Loans may be advanced by Government through different Ministries/Departments or other agencies. Loans given by the local bodies (i.e., panchayat, municipality, etc.) will also be included for making entry against this item.

3.4.17.4 Item 1103: commercial banks: This includes all nationalized banks and other scheduled and non-scheduled banks, other than cooperative banks. Loans sanctioned by Government but routed through the banks should not be treated as bank loans.

3.4.17.5 Item 1104: cooperative banks and societies: Loans from cooperative institutions like primary cooperative credit societies, district and central cooperative banks, primary or central land mortgage banks, handloom weavers' cooperative societies and other industrial or other types of cooperative societies etc. will be recorded against this item.

3.4.17.6 Item 1105: micro-finance institutions/SHG: Microfinance is the provision of financial services to low-income clients, including micro-entrepreneur and the self-employed, who traditionally lack access to banking and related services. The Micro Finance Institutions (MFIs) access financial resources from the Banks and other mainstream Financial Institutions and provide financial and support services to its clients. Almost all MFIs give loans to their clients and many of them also offer

insurance, deposit and other services. Many MFIs are credit-worthy and well-run with proven records of success.

- 3.4.17.7 Item 1106: other institutional agencies:** Loans advanced by institutions / agencies like Khadi and Village Industries Commission, Life Insurance Corporation, and loan taken from provident fund, ChitFunds, etc. not covered under items 1101 to 1105 above will be recorded against this item.
- 3.4.17.8 Item 1107: money lenders:** A money lender is any person who has advanced a loan which carries interest irrespective of his being a friend or relative of the entrepreneur.
- 3.4.17.9 Item 1108: business partner(s):** In the case of a partnership establishment, loans may be made available by partner(s) of the establishment. For such type of loans entries shall be made against this item. If the partner happens to be a **money lender**, then also entry shall be made against this item.
- 3.4.17.10 Item 1111: suppliers / contractors:** Sometimes establishment is provided with loans by the supplier of basic input / raw materials and equipment to the establishment. In the case of an establishment working on contract basis, it may so happen that loan is given by the contractor himself. All such loans shall be recorded against this item.
- 3.4.17.11 Item 1112: friends and relatives:** Any non-institutional loan which is interest-free will be included in this item.
- 3.4.17.12 Item 1113: others:** Loans taken from any other agency not covered above will be covered under this item.
- 3.4.17.13 Item 1119: total:** Total of items 1101 to 1113 which gives total amount of loans taken from different sources and total interest payable during the reference period is to be recorded against this item.
- 3.4.17.14 Column (3): amount outstanding:** Amount of outstanding loan (as on the last date of the reference period) taken by the establishment shall be recorded in this column against the appropriate source(s) of loan discussed in the items 1101 to 1113 in this block. If the interest component is not separable from the loan amount, total amount of outstanding loans including interest may be reported in this column **with proper remarks**. In such cases col.4 will remain blank.
- 3.4.17.15 Column (4): Interest payable during the reference period:** Total interest due to be paid for the reference period for all the loans taken by the establishment will be recorded here, **irrespective of the fact that any of the loans might have been repaid either fully or partly or found to be outstanding**. In case of compound interest, the same may be apportioned for the reference period. If interest payments are reported without having any outstanding loan against some source of loan, necessary remarks may be provided. For financial institutions interest paid/payable on the borrowed capital used for lending will be reported in item 407 and as well as in this column.

3.4.18 Block 11.1: amount of loan advanced by financial establishment (excluding stock broker/ sub-broker)

3.4.18.1 This block is meant for establishments engaged in financial activities (*excluding stock broker/ sub-broker*). As part of their activity financial establishments provide loans to households and other institutional units. At a given point of time a specific sum of money will be due to the financial establishments in way of principal outstanding of the loans provided by them to others. Item 1121 and item 1122 separately record the outstanding principal as on last date of the reference period in respect of the loans provided by the establishment to households and others (other than households) respectively. Due care must be given to ensure that the interests received/receivable during the reference period and reported in item 651 has consistency with the total loan advanced in item 1129.

3.4.19 Block 12: inventories during the reference year

3.4.19.1 This block is to be canvassed for all the establishments.

3.4.19.2 Column (3): closing: The information in respect of the closing stock of the items of inventories (as listed in the block) as on the last date of the reference period will be reported for raw materials & components and packing materials (item 1201), fuels & lubricants (item 1202), spares, stores and others (item 1203), semi-finished goods/work in progress (item 1205), finished goods (item 1206), goods for resale (item 1207).

3.4.19.3 The value reported in item col. 3 of item 1205 (semi-finished goods/work in progress) should be equal to the value reported in col. 4 of item 562 (closing stock of semi-finished goods). Similarly, the value reported in item col. 3 of item 1207 (goods for re-sale) should be equal to the value reported in col. 4 of item 582 (closing stock of trading goods).

3.4.20 Block 13: particulars of use of information and communication technology (ICT) by the establishments

3.4.20.1 This block enquires into the use of information and communication technology (ICT) by the establishment as on date of survey/ during the last 365 days. **This block will be filled up for all the establishments where the codes for items 222 and/or 223 in block 2 is/are 1.**

3.4.20.2 Item 1301: does the establishment have a web presence as on the date of survey? 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 web pages where the business does not have control over the content of the page.

3.4.20.3 Item 1302: does the establishment have an intranet as on the date of survey? This question is applicable to those establishments answering 'yes' to item 223. An intranet refers to an internal communication network using Internet protocols and

allowing communication within an organization (and with other authorized persons). It is typically set up behind a firewall to control accessibility.

- 3.4.20.4 Item 1303: did the establishment receive orders for goods or services (that is, make sales) via the Internet during reference period of last 365 days?**This question is applicable to those establishments answering ‘yes’ to item 223. 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 organizations on behalf of the establishment. They exclude orders that were cancelled or not completed.
- 3.4.20.5 Item 1304: did the establishment place orders for goods or services (that is, make purchases) via the Internet during reference period of last 365 days?** This question is applicable to those establishments answering ‘yes’ to item 223. 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.
- 3.4.20.6 Item 1305: did the establishment connect to the Internet by narrowband during reference period of last 365 days?**This question is applicable to those establishments answering ‘yes’ to item 223. 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.
- 3.4.20.7 Item 1306: did the establishment connect to the Internet by fixed broadband during reference period of last 365 days?**This question is applicable to those establishments answering ‘yes’ to item 223. 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, power line, satellite, fixed wireless, Wireless Local Area Network (WLAN) and WiMAX.
- 3.4.20.8 Item 1307: did the establishment connect to the Internet by mobile broadband during reference period of last 365 days?**This question is applicable to those establishments answering ‘yes’ to item 223. 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).
- 3.4.20.9 Item 1308: does the establishment have a local area network (LAN) as on the date of survey?**This question is applicable to those establishments answering ‘yes’

to item 222. A 'LAN' refers to a network connecting computers within a localized area such as a single building, department or site; it may be wireless.

3.4.20.10 Item 1309: does the establishment have an extranet as on the date of survey?

This question is applicable to those establishments answering 'yes' to item 223. An extranet is a closed network that uses Internet protocols to share securely a business' information with suppliers, vendors, customers or other business partners. It can take the form of a secure extension of an intranet that allows external users to access some parts of it. It can also be a private part of the business' website, where business partners can navigate after authentication.

3.4.20.11 The items 1311 to items 1322 are applicable to establishments answering 'yes' to item 223. The information of these items will be recorded for the reference period of last 365 days.

3.4.20.12 Item 1311: did the establishment use the Internet for sending and receiving e-mail? Report 'yes' if the emails are usually sent/ received related to the activities of the establishment.

3.4.20.13 Item 1312: did the establishment use the Internet for telephoning over the Internet/VoIP, including video conferencing? VoIP refers to Voice over Internet Protocol.

3.4.20.14 Item 1313: did the establishment use the Internet for getting information about goods and services? Self-explanatory.

3.4.20.15 Item 1314: did the establishment use the Internet for getting information from general government organizations? General government organizations include central, state and local governments.

3.4.20.16 Item 1315: did the establishment use the Internet for interacting with general government organizations? This includes downloading/requesting forms online, making online payments and purchasing from, or selling to, government organizations. **It excludes getting information from government organizations.**

3.4.20.17 Item 1316: did the establishment use the Internet for internet banking?This includes electronic transactions with a bank for payment, transfers, etc. or for looking up account information.

3.4.20.18 Item 1317: did the establishment use the Internet for accessing other financial services?This includes electronic transactions via the Internet for other types of financial services such as purchasing shares (stocks), financial services and insurance.

3.4.20.19 Item 1318: did the establishment use the Internet for providing customer services? This includes providing online or emailed product catalogues or price lists, product specification or configuration online, after-sales support, and order tracking online.

3.4.20.20 Item 1319: did the establishment use the Internet for delivering products online? This refers to products delivered over the Internet in digitized form, e.g.

reports, software, music, videos, computer games; and online services, such as computer-related services, information services, travel bookings or financial services.

3.4.20.21 Item 1321: did the establishment use the Internet for internal or external recruitment? This includes providing information about vacancies on an intranet or website, and allowing online applications.

3.4.20.22 Item 1322: did the establishment use the Internet for staff training?

This includes e-learning applications available on an intranet or from the World Wide Web.

3.4.20.23 Item 1323: are you willing to participate in a monthly survey?

Record code 1 if the establishment is willing to participate in a monthly survey otherwise record code 2 against this item.

3.4.20.24 Item 1324: can you supply information by email/portal? Record code 1 if the establishment can supply information through email/portal otherwise record code 2 against this item.

3.4.20.25 Item 1325: Average number of persons employed who routinely used computers in thereference period will be recorded here.

3.4.20.26 Item 1326: Average number of persons employed who routinely used internet in thereference period will be recorded here.

3.4.21 Block 14: calculation of net surplus during the reference period

3.4.21.1 This block is introduced to validate the income reported by the market establishment (item 1401) for the reference period during oral enquiry with the auto-calculated net surplus (item 1402). The major purpose of this block is to ensure that the income reported by the informant should be consistent with the net surplus, which would give reasonable satisfaction about the quality of the data entered in the ESU schedule.

3.4.21.2 Item 1401: income of the establishment from the entrepreneurial activity(ies) (excluding all kind agricultural income): The field investigator needs to collect information on the income of the establishment from the entrepreneurial activities reported in the ESU schedule. The income should **exclude** all kind of agricultural income.

3.4.21.3 Item 1402: net surplus: Net surplus of an establishment during the reference period will be calculated as (Gross Value Added – compensation to employees – rent paid for land – total interest paid). This item should be auto-calculated.

3.4.21.4 Item 1403: percentage difference: This item will give the percentage difference between the reported income and auto-calculated net surplus during the reference period. Item 1403 should serve as a useful measure to assess the quality of the data extraction through oral enquiry.

3.4.21.5 It is agreed that collecting information on income from unincorporated establishments is a very challenging task for the field investigators. Informants are

not likely to divulge their exact income. That's why it is not expected that the income reported should exactly match with the calculated net-surplus. In fact, if items 1401 and 1402 varies largely, say, more than 20% in either side, the matter must be brought before the notice of the informants and further probed for either making suitable corrections in the schedule or providing substantive justification in the remarks in case of confirmation.

3.4.21.6 In case item 1403 is more than 20% and item 1401 is much less than 1402 then it would imply that either i) the selected factor payments i.e. (compensation to employees + rent paid for land + total interest paid) are too less or ii) the total receipts in Blocks 5 and 6 is too high or iii) total expenses in Blocks 3 and 4 is too less or missing. In such cases, first the selected factor payments i.e. (compensation to employees + rent paid for land + total interest paid) may checked and if found reasonable then the total receipts in Blocks 5 and 6 may be checked for any high value discrepancy. Then the expenses in Blocks 3 and 4 may be checked for any missing receipts or improper reporting on the lower side. If total expenses also seem to be reasonable then the income reported verbally by the establishment in item 1401 needs to be probed further for its plausible increase.

3.4.21.7 In case item 1403 is more than 20% and item 1401 is much high than 1402 (which may be very unlikely) then it would imply that either i) the selected factor payments i.e. (compensation to employees + rent paid for land + total interest paid) are too high or ii) the total receipts in Blocks 5 and 6 is too low or iii) total expenses in Blocks 3 and 4 is too high. In such cases, first the receipts in Blocks 5 and 6 may be checked for any missing receipts or improper reporting on the lower side. If it is found reasonable, then high valuation of expenses, if any, may be checked. If this is also found reasonable then the reported selected factor payments i.e. (compensation to employees + rent paid for land + total interest paid) may be checked for any inconsistency. If they are also reasonable, then the income reported verbally by the establishment in item 1401 is definitely on the higher side and needs to be probed further for its plausible reduction.

3.4.22 Block 15: particulars of field operation

3.4.22.1 Items in this block are self-explanatory. While filling up the schedules, care is to be taken to record the time taken in canvassing the schedule in minutes (and not in hours) against item 1508 of this block. Dates of survey/inspection, etc. should be made as dd/mm/yy since these will be required in data processing.

3.4.23 Blocks 16: remarks by field investigator (JSO/FI)

3.4.23.1 Blocks 16 is meant for noting down investigator's remarks regarding the entries made in schedule ESU. This is one of the most important blocks of the survey which should give a clear pen-picture about any abnormalities noticed in the ESU schedule of an establishment. Remarks must be provided in the following cases with suitable justifications:

- Inconsistency in output to input ratio (Block 7.1).
- Inconsistency in the difference between the reported income of the establishment and auto-calculated net surplus (Block 14).
- Inconsistency in the wage rate for hired workers (Block 8 and Block 9).
- Inconsistency in the interest received (Block 5.8) and loan advanced (Block 11.1) for financial establishments.
- Inconsistency in the reported fixed assets.
- Any other inconsistencies or any notable feature of the establishment.

3.4.24 Blocks 17: comments by supervisory officers

3.4.24.1 Block 17 is meant for recording the comments of the supervisory officer. Supervisors should scrutinize the schedule carefully and write acute observations (highlighting the discrepancies in legible manner) so that the same can easily be understood by the field investigator for plausible correction/justification (in case confirmation). Further, the supervisors should also validate and substantiate the comments written by the field investigator in Block 16.

Appendix I
Structured three-digit product codes for goods inputs/ outputs of schedule ESU
ASUSE
Part- I
Broad Structure

Structured code	Description
0	Agriculture, forestry and fishery products
01	Cereals, pulses and oilseeds
02	Other crops (including plantation crops) used as food or beverages
03	Non-food crops, including non-food plantation crops
04	Livestock products
05	Forestry products
06	Fishery products
1	Ores and minerals
11	Coal and lignite
12	Crude petroleum and natural gas
13	Metallic minerals
14	Non-metallic minerals
2	Food products, beverages and tobacco
21	Processed poultry, meat, fish and products thereof
22	Processed fruits, vegetables, dairy products, edible oils and fats
23	Grain Mill products, starch and starch products
24	Other food products
25	Alcoholic and non-alcoholic beverages
26	Processed plantation crop products (Tea, Coffee and tobacco products)
3	Textiles, cotton, silk and woollen products, apparel
31	Textiles, cotton, silk and woollen products (excluding ready made garments)
32	Readymade garments
39	Misc. textile products
4	Leather products
40	Leather products
5	Wood, rubber, plastic, petroleum and coal tar products
51	Wood and wood products
52	Rubber products
53	Plastic products
54	Petroleum products including L.P.G
55	Coal tar products
6	Chemical and chemical products
61	Fertilisers and pesticides
62	Chemical and chemical products excluding fertilisers and pesticides
7	Mineral products
71	Cement
72	Non-metallic mineral products excluding cement
73	Metallic mineral products

Structured code	Description
8	Machinery and equipments (excluding transport vehicles)
81	Non electrical machinery and equipments (excluding transport vehicles)
82	Electrical machinery and equipments (excluding transport vehicles)
83	Electronic machinery/ equipment and medical, precision and optical instruments
84	Miscellaneous manufacturing
9	Transport vehicles, spares and accessories
91	Air and water transport vehicles, spares and accessories
92	Road transport vehicles used primarily for enterprise, public transport and goods transport
93	Road transport vehicles used primarily for personal transport
94	Spares and accessories of road transport vehicles
95	Other transport equipments

Part- II
Detailed Structure

Level	Structured code	Description
1	0	Agriculture, forestry and fishery products
2	01	Cereals, pulses and oilseeds
3	011	Paddy (for Rice, use code 231)
3	012	Wheat (for flour, use code 232)
3	013	Coarse cereals
3	014	Gram (for milled pulses, use code 233)
3	015	Arhar
3	016	Other pulses
3	017	Groundnut
3	018	Rapeseed and mustard
3	019	Other oil seeds
2	02	Other crops (including plantation crops) used as food or beverages
3	021	Sugarcane
3	022	Coconut
3	023	Tobacco (for processed tobacco use codes 263/264)
3	024	Tea (for processed tea use code 261)
3	025	Coffee (for processed Coffee use code 262)
3	026	Fruits
3	027	Potato and onion
3	028	Vegetables excluding potato and onion
3	029	Other food crops
2	03	Non-food crops, including non-food plantation crops
3	031	<i>Kapas</i>
3	032	Jute, hemp and mesta
3	033	Rubber
3	034	Flowers
3	039	Other non-food crops
2	04	Livestock products
3	041	Milk (for pasteurised milk use code 222)
3	042	Wool
3	043	Egg and poultry
3	049	Other livestock products
2	05	Forestry products
3	051	Industry Wood
3	052	Firewood
3	059	Other forestry products
2	06	Fishery products
3	061	Inland Fish
3	062	Marine Fish
3	063	Marine animals (snail, squid, etc.)
3	064	Marine plants, weeds
3	065	Exotic inland/ marine fish used in aquarium, etc.
3	069	Other fishery products

Level	Structured code	Description
1	1	Ores and minerals
2	11	Coal and lignite
3	110	Coal and Lignite
3	119	Other coal products
2	12	Crude petroleum and natural gas
3	121	Natural Gas
3	122	Crude petroleum
2	13	Metallic minerals
3	131	Iron ore
3	132	Manganese ore
3	133	Bauxite
3	134	Copper ore
3	139	Other Metallic minerals
2	14	Non-metallic minerals
3	141	Limestone
3	142	Mica
3	149	Other non metallic minerals
1	2	Food products, beverages and tobacco
2	21	Processed poultry, meat, fish and products thereof
3	211	Processed poultry meat & poultry meat products
3	212	Processed other meat & meat products
3	213	Processed fish & fish products
2	22	Processed fruits, vegetables, dairy products, edible oils and fats
3	221	Processed fruits & Processed Vegetables
3	222	Dairy products
3	223	Edible Oils and Fats
2	23	Grain Mill products, starch and starch products
3	231	Rice
3	232	Wheat flour etc.
3	233	Pulses milled
3	234	Rice powder, Gram flour, Bajra flour, Barley milled, Tapioca powder
3	235	Dextrose , Glucose, Lactose, caramel, Artificial Honey, sugar syrup
3	239	Other grain mill products n.e.c.
2	24	Other food products
3	241	Sugar, gur, khandsari and similar products
3	242	Bread and bakery products
3	243	Miscellaneous food products
4	244	Spices Powder
4	249	Other food products n.e.c.
2	25	Alcoholic and non-alcoholic beverages
3	251	Alcoholic beverages
3	252	Non-alcoholic beverages
2	26	Processed plantation crop products (Tea, Coffee and tobacco products)
3	261	Tea, processed
3	262	Coffee, processed
3	263	Cigarette, Bidi, Snuff, Cigar
3	264	Zarda, gutka, panmasala

Level	Structured code	Description
3	269	Other types of tea, coffee or tobacco products n.e.c.
1	3	Textiles, cotton, silk and woollen products, apparel
2	31	Textiles, cotton, silk and woollen products (excluding ready made garments)
3	311	Cotton Yarn and Cotton Textiles
3	312	Synthetic yarn and synthetic textiles
3	313	Wool yarn and woollen textiles
3	314	Silk yarn and silk textiles
3	315	Carpet weaving
2	32	Readymade garments
3	321	Readymade garments - cotton
3	322	Readymade garments - synthetic
3	323	Readymade garments - wool
3	324	Readymade garments - silk
2	39	Misc. textile products
3	391	Coir and coir products
3	399	Misc. textile products
1	4	Leather products
2	40	Leather products
3	401	Leather footwear
3	402	Leather and leather products except footwear
1	5	Wood, rubber, plastic, petroleum and coal tar products
2	51	Wood and wood products
3	511	Wood and wood products except furniture
3	512	Stationery articles
3	513	Paper & Paper products(excluding stationery articles) and newsprint
3	514	Publishing, printing and allied products
3	515	Wooden furniture & fixtures
3	519	Other wood and wood products
2	52	Rubber products
3	521	Rubber footwear
3	522	Tyres and tubes
3	523	Rubber stationery articles
3	529	Other rubber products
2	53	Plastic products
3	531	Plastic footwear
3	532	Plastic stationery articles
3	533	Plastic furniture
3	539	Other plastic products
2	54	Petroleum products including L.P.G
3	541	Petrol, diesel and lubricants
3	542	Kerosene
3	543	L. P. G., C.N.G
3	544	Synthetic footwear
3	545	Synthetic stationery articles

Level	Structured code	Description
3	546	Synthetic furniture
3	549	Other petroleum products
2	55	Coal tar products
3	550	Coal tar products
1	6	Chemical and chemical products
2	61	Fertilisers and pesticides
3	611	Fertilizers
3	612	Pesticides
2	62	Chemical and chemical products excluding fertilisers and pesticides
3	621	Paints, varnishes and lacquers
3	622	Drugs and medicines (Allopathic)
3	623	Drugs and medicines (AYUSH)
3	624	Soaps, detergents and glycerine
3	625	Cosmetics and toiletries
3	626	Synthetic fibres, resin
3	627	Inorganic chemicals n.e.c.
3	628	Organic chemicals n.e.c.
3	629	Other chemicals and chemical products n.e.c.
1	7	Mineral products
2	71	Cement
3	710	Cement
2	72	Non metallic mineral products excluding cement
3	721	Earthenware
3	722	Chinaware
3	723	Glass and glass products
3	729	Other non metallic mineral products excluding cement
2	73	Metallic mineral products
3	731	Metal utensils
3	732	Metal furniture
3	733	Iron and steel Ferro alloys
3	734	Iron and steel casting and forging
3	735	Iron and steel foundries
3	736	Non ferrous basic metals (including alloys)
3	737	Hand tools, hardware
3	739	Miscellaneous metal products
1	8	Machinery and equipments (excluding transport vehicles)
2	81	Non electrical machinery and equipments (excluding transport vehicles)
3	811	Agricultural implements excluding tractor
3	812	Industrial machinery for food and textile industry
3	813	Industrial machinery (except food and textile)
3	814	Machine tools
3	815	Photographic and Ophthalmic equipments
3	816	Musical instruments
3	817	Other non-electrical household machinery
3	818	Other non-electrical office machinery

Level	Structured code	Description
2	82	Electrical machinery and equipments (excluding transport vehicles)
3	821	Electrical industrial machinery
3	822	Electrical cables, wires
3	823	Batteries
3	824	Refrigerators
3	825	Air conditioners
3	826	Other electrical appliances
3	827	Communication equipment including telephone and mobile handsets and accessories
3	828	Other electrical machinery
2	83	Electronic machinery/ equipment and medical, precision and optical instruments
3	831	T.V. and radio
3	832	Medical, precision and optical instruments
3	833	Watches and clocks
3	834	Spares and accessories of electronic equipments
3	835	Computer, laptop, tablet PC, etc.
3	839	Other electronic equipments
2	84	Miscellaneous manufacturing
3	841	Gems & jewellery
3	842	Sports and athletic goods
3	849	Miscellaneous manufacturing
1	9	Transport vehicles, spares and accessories
2	91	Air and water transport vehicles, spares and accessories
3	911	Aircrafts & Spacecrafts and its spares and accessories
3	912	Ships
3	913	Boats
3	914	Spares and accessories of ships and boats
2	92	Road transport vehicles used primarily for enterprise, public transport and goods transport
3	921	Rail equipment and its spares and accessories
3	922	Motor vehicles including bus, truck, electric and hybrid motor vehicles (excluding tractor)
3	923	Tractors
3	924	Auto rickshaw, Battery operated rickshaw/ van ,mini vans and motorised carts (jugaad)
3	925	Cycle-rickshaw, Cycle van, hand cart, animal driven cart
2	93	Road transport vehicles used primarily for personal transport
3	931	Motor vehicles including electric and hybrid motor vehicles (excluding tractor)
3	932	Motor cycles and scooters
3	933	Bicycles
2	94	Spares and accessories of road transport vehicles
3	941	Spares, stores and accessories of tractors and other agricultural implements
3	942	Spares, stores and accessories of motor vehicles and motorcycles (excluding tractor)
3	943	Spares, stores and accessories of non-motorised vehicles like cycles, hand-carts, rickshaws, animal-driven carts, etc.
2	95	Other transport equipment
3	950	Other transport equipment

APPENDIX - II

LIST OF NSS REGIONS AND THEIR COMPOSITION

sl. no	state/u.t. (code)	NSS region		detailed composition of region						
		code	description	sl. no.	name of district	code				
(1)	(2)	(3)	(4)	(5)	(6)	(7)				
1.	Andaman & Nicobar Islands (35)	351	Andaman & Nicobar Islands	1.	Nicobars	(01)				
				2.	North & Middle Andaman	(02)				
				3.	South Andaman	(03)				
2.	Andhra Pradesh (28)	281	Coastal Northern	4.	Srikakulam	(01)				
				5.	Vizianagaram	(02)				
				6.	Visakhapatnam	(03)				
				7.	East Godavari	(04)				
				8.	West Godavari	(05)				
				9.	Alluri Sitharama Raju	(20)				
				10.	Anakapalli	(21)				
				11.	Dr. Br Ambedkar Konaseema	(22)				
				12.	Eluru	(23)				
				13.	Kakinada	(24)				
				14.	Parvathipuram Manyam	(25)				
				3.		282	Coastal Southern	15.	Krishna	(06)
								16.	Guntur	(07)
								17.	Prakasam	(08)
18.	Sri Potti Sriramulu Nellore	(09)								
19.	Palnadu	(14)								
20.	Bapatla	(15)								
21.	Tirupathi	(16)								
22.	Eluru	(23)								
23.	Ntr	(26)								
4.		283	Inland Southern					24.	Y.S.R. (Cuddapah)	(10)
								25.	Kurnool	(11)
				26.	Anantapur	(12)				
				27.	Chittoor	(13)				
				28.	Tirupathi	(16)				
				29.	Annamayya	(17)				
				30.	Nandyal	(18)				
				31.	Sri Satya Sai	(19)				
				5.	Arunachal Pradesh (12)	121	Arunachal Pradesh	32.	Tawang	(01)
								33.	West Kameng	(02)
34.	East Kameng	(03)								
35.	Papum Pare	(04)								
36.	Upper Subansiri	(05)								
37.	West Siang	(06)								
38.	East Siang	(07)								
39.	Upper Siang	(08)								
40.	Changlang	(09)								
41.	Tirap	(10)								
42.	Lower Subansiri	(11)								
43.	Kurung Kumey	(12)								
44.	Dibang Valley	(13)								
45.	Lower Dibang Valley	(14)								
46.	Lohit	(15)								
47.	Anjaw	(16)								

sl. no	state/u.t. (code)	NSS region		detailed composition of region		
		code	description	sl. no.	name of district	code
(1)	(2)	(3)	(4)	(5)	(6)	(7)
				48.	Lepa Rada	(17)
				49.	Namsai	(18)
				50.	Longding	(19)
				51.	Siang	(20)
				52.	Lower Siang	(21)
				53.	Shi Yomi	(22)
6.	Assam (18)	181	Plains Eastern	54.	Lakhimpur	(08)
				55.	Dhemaji	(09)
				56.	Tinsukia	(10)
				57.	Dibrugarh	(11)
				58.	Sivasagar	(12)
				59.	Jorhat	(13)
				60.	Golaghat	(14)
				61.	Charaideo	(30)
				62.	Majuli	(33)
7.		182	Plains Western	63.	Kokrajhar	(01)
				64.	Dhubri	(02)
				65.	Goalpara	(03)
				66.	Barpeta	(04)
				67.	Bongaigaon	(20)
				68.	Chirang	(21)
				69.	Kamrup	(22)
				70.	Kamrup Metropolitan	(23)
				71.	Nalbari	(24)
				72.	Baksa	(25)
				73.	South Salmara Mankachar	(31)
8.		183	Cachar Plain	74.	Karbi Anglong	(15)
				75.	Dima Hasao	(16)
				76.	Cachar	(17)
				77.	Karimganj	(18)
				78.	Hailakandi	(19)
				79.	West karbi Anglong	(29)
9.		184	Central Brahmaputra Plains	80.	Morigaon	(05)
				81.	Nagaon	(06)
				82.	Sonitpur	(07)
				83.	Darrang	(26)
				84.	Udalguri	(27)
				85.	Hojai	(28)
				86.	Biswanath	(32)
10.	Bihar (10)	101	Northern	87.	Pashchim Champaran	(01)
				88.	Purba Champaran	(02)
				89.	Sheohar	(03)
				90.	Sitamarhi	(04)
				91.	Madhubani	(05)
				92.	Supaul	(06)
				93.	Araria	(07)
				94.	Kishanganj	(08)
				95.	Purnia	(09)
				96.	Katihar	(10)
				97.	Madhepura	(11)
				98.	Saharsa	(12)
				99.	Darbhanga	(13)
				100.	Muzaffarpur	(14)

sl. no	state/u.t. (code)	NSS region		detailed composition of region		
		code	description	sl. no.	name of district	code
(1)	(2)	(3)	(4)	(5)	(6)	(7)
				101.	Gopalganj	(15)
				102.	Siwan	(16)
				103.	Saran	(17)
				104.	Vaishali	(18)
				105.	Samastipur	(19)
				106.	Begusarai	(20)
				107.	Khagaria	(21)
11.		102	Central	108.	Bhagalpur	(22)
				109.	Banka	(23)
				110.	Munger	(24)
				111.	Lakhisarai	(25)
				112.	Sheikhpura	(26)
				113.	Nalanda	(27)
				114.	Patna	(28)
				115.	Bhojpur	(29)
				116.	Buxar	(30)
				117.	Kaimur (Bhabua)	(31)
				118.	Rohtas	(32)
				119.	Aurangabad	(33)
				120.	Gaya	(34)
				121.	Nawada	(35)
				122.	Jamui	(36)
				123.	Jehanabad	(37)
				124.	Arwal	(38)
12.	Chandigarh (04)	041	Chandigarh	125.	Chandigarh	(01)
13.	Chhattisgarh (22)	221	Northern Chhattisgarh	126.	Koriya	(01)
				127.	Surguja	(02)
				128.	Surajpur	(26)
				129.	Balrampur	(27)
14.		222	Mahanadi Basin	130.	Jashpur	(03)
				131.	Raigarh	(04)
				132.	Korba	(05)
				133.	Janjgir-Champa	(06)
				134.	Bilaspur	(07)
				135.	Kabeerdham	(08)
				136.	Rajnandgaon	(09)
				137.	Durg	(10)
				138.	Raipur	(11)
				139.	Mahasamund	(12)
				140.	Dhamtari	(13)
				141.	Balodabazar	(19)
				142.	Gariyaband	(20)
				143.	Bemetara	(23)
				144.	Balod	(24)
				145.	Mungeli	(25)
15.		223	Southern Chhattisgarh	146.	Uttar Bastar Kanker	(14)
				147.	Bastar	(15)
				148.	Narayanpur	(16)
				149.	Dakshin Bastar Dantewada	(17)
				150.	Bijapur	(18)
				151.	Kondagaon	(21)
				152.	Sukama	(22)

sl. no	state/u.t. (code)	NSS region		detailed composition of region		
		code	description	sl. no.	name of district	code
(1)	(2)	(3)	(4)	(5)	(6)	(7)
16.	Dadra & Nagar Haveli and Dam- an and Diu (25)	251	Dadra & Nagar Haveli and Daman and Diu	153.	Diu	(01)
				154.	Daman	(02)
				155.	Dadra & Nagar Haveli	(03)
17.	Delhi (07)	071	Delhi	156.	North West	(01)
				157.	North	(02)
				158.	North East	(03)
				159.	East	(04)
				160.	New Delhi	(05)
				161.	Central	(06)
				162.	West	(07)
				163.	South West	(08)
				164.	South	(09)
				165.	Shahdara	(10)
				166.	South East Delhi	(11)
18.	Goa (30)	301	Goa	167.	North Goa	(01)
				168.	South Goa	(02)
19.	Gujarat (24)	241	South Eastern	169.	Panch Mahals	(17)
				170.	Dohad	(18)
				171.	Vadodara	(19)
				172.	Narmada	(20)
				173.	Bharuch	(21)
				174.	The Dangs	(22)
				175.	Navsari	(23)
				176.	Valsad	(24)
				177.	Surat	(25)
				178.	Tapi	(26)
				179.	Chhota Udepur	(29)
180.	Mahisagar	(32)				
20.		242	Plains Northern	181.	Mahesana	(04)
				182.	Sabar Kantha	(05)
				183.	Gandhinagar	(06)
				184.	Ahmadabad	(07)
				185.	Anand	(15)
				186.	Kheda	(16)
				187.	Arvalli	(27)
21.		243	Dry areas	188.	Banas Kantha	(02)
				189.	Patan	(03)
22.		244	Kachchh	190.	Kachchh	(01)
23.		245	Saurashtra	191.	Surendranagar	(08)
				192.	Rajkot	(09)
				193.	Jamnagar	(10)
				194.	Porbandar	(11)
				195.	Junagadh	(12)
				196.	Amreli	(13)
				197.	Bhavnagar	(14)
				198.	Botad	(28)
				199.	Dev Bhumi-Dwarka	(30)
				200.	Gir Somnath	(31)
				201.	Morbi	(33)

sl. no	state/u.t. (code)	NSS region		detailed composition of region		
		code	description	sl. no.	name of district	code
(1)	(2)	(3)	(4)	(5)	(6)	(7)
24.	Haryana (06)	061	Eastern	202.	Panchkula	(01)
				203.	Ambala	(02)
				204.	Yamunanagar	(03)
				205.	Kurukshetra	(04)
				206.	Kaithal	(05)
				207.	Karnal	(06)
				208.	Panipat	(07)
				209.	Sonapat	(08)
				210.	Rohtak	(14)
				211.	Jhajjar	(15)
				212.	Gurgaon	(18)
				213.	Mewat	(19)
				214.	Faridabad	(20)
				215.	Palwal	(21)
				25.		062
217.	Fatehabad	(10)				
218.	Sirsa	(11)				
219.	Hisar	(12)				
220.	Bhiwani	(13)				
221.	Mahendragarh	(16)				
222.	Rewari	(17)				
223.	Charkhi Dadri	(22)				
26.	Himachal Pradesh (02)	021	Central			
				225.	Kullu	(04)
				226.	Mandi	(05)
				227.	Hamirpur	(06)
				228.	Una	(07)
				27.		022
230.	Lahul & Spiti	(03)				
231.	Bilaspur	(08)				
232.	Solan	(09)				
233.	Sirmaur	(10)				
234.	Shimla	(11)				
235.	Kinnaur	(12)				
28.	Jammu & Kashmir (01)	011	Mountainous	236.	Kathua	(07)
				237.	Jammu	(21)
				238.	Samba	(22)
29.		012	Outer Hills	239.	Punch	(05)
				240.	Rajouri	(06)
				241.	Doda	(16)
				242.	Ramban	(17)
				243.	Kishtwar	(18)
				244.	Udhampur	(19)
				245.	Reasi	(20)
30.		013	Jhelam Valley	246.	Kupwara	(01)
				247.	Badgam	(02)
				248.	Baramula	(08)
				249.	Bandipore	(09)
				250.	Srinagar	(10)
				251.	Ganderbal	(11)
				252.	Pulwama	(12)
				253.	Shupiyan	(13)

sl. no	state/u.t. (code)	NSS region		detailed composition of region		
		code	description	sl. no.	name of district	code
(1)	(2)	(3)	(4)	(5)	(6)	(7)
				254.	Anantnag	(14)
				255.	Kulgam	(15)
31.	Jharkhand (20)	201	Ranchi Plateau	256.	Garhwa	(01)
				257.	Lohardaga	(11)
				258.	Purbi Singhbhum	(12)
				259.	Palamu	(13)
				260.	Latehar	(14)
				261.	Ranchi	(19)
				262.	Khunti	(20)
				263.	Gumla	(21)
				264.	Simdega	(22)
				265.	Pashchimi Singhbhum	(23)
				266.	Saraikela-Kharsawan	(24)
32.		202	Hazaribagh Plateau	267.	Chatra	(02)
				268.	Kodarma	(03)
				269.	Giridih	(04)
				270.	Deoghar	(05)
				271.	Godda	(06)
				272.	Sahibganj	(07)
				273.	Pakur	(08)
				274.	Dhanbad	(09)
				275.	Bokaro	(10)
				276.	Hazaribagh	(15)
				277.	Ramgarh	(16)
				278.	Dumka	(17)
				279.	Jamtara	(18)
33.	Karnataka (29)	291	Coastal & Ghats	280.	Uttara Kannada	(09)
				281.	Udupi	(15)
				282.	Dakshina Kannada	(21)
34.		292	Inland Eastern	283.	Shimoga	(14)
				284.	Chikmagalur	(16)
				285.	Hassan	(20)
				286.	Kodagu	(22)
35.		293	Inland Southern	287.	Tumkur	(17)
				288.	Bangalore	(18)
				289.	Mandya	(19)
				290.	Mysore	(23)
				291.	Chamarajanagar	(24)
				292.	Kolar	(27)
				293.	Chikkaballapura	(28)
				294.	Bangalore Rural	(29)
				295.	Ramanagara	(30)
36.		294	Inland Northern	296.	Belgaum	(01)
				297.	Bagalkot	(02)
				298.	Bijapur	(03)
				299.	Bidar	(04)
				300.	Raichur	(05)
				301.	Koppal	(06)
				302.	Gadag	(07)
				303.	Dharwad	(08)

sl. no	state/u.t. (code)	NSS region		detailed composition of region		
		code	description	sl. no.	name of district	code
(1)	(2)	(3)	(4)	(5)	(6)	(7)
				304.	Haveri	(10)
				305.	Bellary	(11)
				306.	Chitradurga	(12)
				307.	Davanagere	(13)
				308.	Gulbarga	(25)
				309.	Yadgir	(26)
				310.	Vijayanagara	(31)
37.	Kerala (32)	321	Northern	311.	Kasaragod	(01)
				312.	Kannur	(02)
				313.	Wayanad	(03)
				314.	Kozhikode	(04)
				315.	Malappuram	(05)
				316.	Palakkad	(06)
38.		322	Southern	317.	Thrissur	(07)
				318.	Ernakulam	(08)
				319.	Idukki	(09)
				320.	Kottayam	(10)
				321.	Alappuzha	(11)
				322.	Pathanamthitta	(12)
				323.	Kollam	(13)
				324.	Thiruvananthapuram	(14)
39.	Ladakh (37)	371	Ladakh	325.	Leh	(01)
				326.	Kargil	(02)
40.	Lakshadweep (31)	311	Lakshadweep	327.	Lakshadweep	(01)
41.	Madhya Pradesh (23)	231	Vindhya	328.	Tikamgarh	(07)
				329.	Chhatarpur	(08)
				330.	Panna	(09)
				331.	Satna	(12)
				332.	Rewa	(13)
				333.	Umaria	(14)
				334.	Shahdol	(43)
				335.	Anuppur	(44)
				336.	Sidhi	(45)
				337.	Singrauli	(46)
				338.	Niwari	(51)
42.		232	Central	339.	Sagar	(10)
				340.	Damoh	(11)
				341.	Vidisha	(26)
				342.	Bhopal	(27)
				343.	Sehore	(28)
				344.	Raisen	(29)
43.		233	Malwa	345.	Neemuch	(15)
				346.	Mandsaur	(16)
				347.	Ratlam	(17)
				348.	Ujjain	(18)
				349.	Shajapur	(19)
				350.	Dewas	(20)
				351.	Dhar	(21)
				352.	Indore	(22)

sl. no	state/u.t. (code)	NSS region		detailed composition of region		
		code	description	sl. no.	name of district	code
(1)	(2)	(3)	(4)	(5)	(6)	(7)
				353.	Rajgarh	(25)
				354.	Jhabua	(47)
				355.	Alirajpur	(48)
				356.	Agar Malwa	(52)
44.		234	South	357.	Katni	(33)
				358.	Jabalpur	(34)
				359.	Narsimhapur	(35)
				360.	Dindori	(36)
				361.	Mandla	(37)
				362.	Chhindwara	(38)
				363.	Seoni	(39)
				364.	Balaghat	(40)
45.		235	South Western	365.	Khargone (West Nimar)	(23)
				366.	Barwani	(24)
				367.	Betul	(30)
				368.	Harda	(31)
				369.	Hoshangabad	(32)
				370.	Khandwa (East Nimar)	(49)
				371.	Burhanpur	(50)
46.		236	Northern	372.	Sheopur	(01)
				373.	Morena	(02)
				374.	Bhind	(03)
				375.	Gwalior	(04)
				376.	Datia	(05)
				377.	Shivpuri	(06)
				378.	Guna	(41)
				379.	Ashoknagar	(42)
47.	Maharashtra (27)	271	Coastal	380.	Thane	(21)
				381.	Mumbai Suburban	(22)
				382.	Mumbai	(23)
				383.	Raigarh	(24)
				384.	Ratnagiri	(32)
				385.	Sindhudurg	(33)
				386.	Palghar	(36)
48.		272	Inland Western	387.	Pune	(25)
				388.	Ahmadnagar	(26)
				389.	Solapur	(30)
				390.	Satara	(31)
				391.	Kolhapur	(34)
				392.	Sangli	(35)
49.		273	Inland Northern	393.	Nandurbar	(01)
				394.	Dhule	(02)
				395.	Jalgaon	(03)
				396.	Nashik	(20)
50.		274	Inland Central	397.	Nanded	(15)
				398.	Hingoli	(16)
				399.	Parbhani	(17)
				400.	Jalna	(18)

sl. no	state/u.t. (code)	NSS region		detailed composition of region		
		code	description	sl. no.	name of district	code
(1)	(2)	(3)	(4)	(5)	(6)	(7)
				401.	Aurangabad	(19)
				402.	Bid	(27)
				403.	Latur	(28)
				404.	Osmanabad	(29)
51.		275	Inland Eastern	405.	Buldana	(04)
				406.	Akola	(05)
				407.	Washim	(06)
				408.	Amravati	(07)
				409.	Wardha	(08)
				410.	Nagpur	(09)
				411.	Yavatmal	(14)
52.		276	Eastern	412.	Bhandara	(10)
				413.	Gondiya	(11)
				414.	Gadchiroli	(12)
				415.	Chandrapur	(13)
53.	Manipur (14)	141	Plains	416.	Bishnupur	(04)
				417.	Thoubal	(05)
				418.	Imphal West	(06)
				419.	Imphal East	(07)
				420.	Jiribam	(10)
				421.	Kakching	(13)
54.		142	Hills	422.	Senapati	(01)
				423.	Tamenglong	(02)
				424.	Churachandpur	(03)
				425.	Ukhrul	(08)
				426.	Chandel	(09)
				427.	Kangpokpi	(11)
				428.	Tengnoupal	(12)
55.	Meghalaya (17)	171	Meghalaya	429.	West Garo Hills	(01)
				430.	East Garo Hills	(02)
				431.	South Garo Hills	(03)
				432.	West Khasi Hills	(04)
				433.	Ribhoi	(05)
				434.	East Khasi Hills	(06)
				435.	Jaintia Hills	(07)
				436.	North Garo Hills	(08)
				437.	South West Garo Hills	(09)
				438.	South West Khasi Hills	(10)
				439.	West Jaintia Hills	(11)
				440.	East Jaintia Hills	(12)
				441.	Eastern West Khasi Hills	(13)
56.	Mizoram (15)	151	Mizoram	442.	Mamit	(01)
				443.	Kolasib	(02)
				444.	Aizwal	(03)
				445.	Champhai	(04)
				446.	Serchhip	(05)
				447.	Lunglei	(06)
				448.	Lawngtlai	(07)
				449.	Saiha	(08)
57.	Nagaland	131	Nagaland	450.	Mon	(01)

sl. no	state/u.t. (code)	NSS region		detailed composition of region		
		code	description	sl. no.	name of district	code
(1)	(2)	(3)	(4)	(5)	(6)	(7)
	(13)			451.	Mokokchung	(02)
				452.	Zunheboto	(03)
				453.	Wokha	(04)
				454.	Dimapur	(05)
				455.	Phek	(06)
				456.	Tuensang	(07)
				457.	Longleng	(08)
				458.	Kiphire	(09)
				459.	Kohima	(10)
				460.	Peren	(11)
				461.	Niuland	(12)
				462.	Chumukedima	(13)
58.	Odisha (21)	211	Coastal	463.	Baleshwar	(08)
				464.	Bhadrak	(09)
				465.	Kendrapara	(10)
				466.	Jagatsinghapur	(11)
				467.	Cuttack	(12)
				468.	Jajapur	(13)
				469.	Nayagarh	(16)
				470.	Khordha	(17)
				471.	Puri	(18)
59.		212	Southern	472.	Ganjam	(19)
				473.	Gajapati	(20)
				474.	Kandhamal	(21)
				475.	Baudh	(22)
				476.	Subarnapur	(23)
				477.	Balangir	(24)
				478.	Nuapada	(25)
				479.	Kalahandi	(26)
				480.	Rayagada	(27)
				481.	Nabarangapur	(28)
				482.	Koraput	(29)
				483.	Malkangiri	(30)
60.		213	Northern	484.	Bargarh	(01)
				485.	Jharsuguda	(02)
				486.	Sambalpur	(03)
				487.	Debagarh	(04)
				488.	Sundargarh	(05)
				489.	Kendujhar	(06)
				490.	Mayurbhanj	(07)
				491.	Dhenkanal	(14)
				492.	Anugul	(15)
61.	Puducherry (34)	341	Puducherry	493.	Yanam	(01)
				494.	Puducherry	(02)
				495.	Mahe	(03)
				496.	Karaikal	(04)
62.	Punjab (03)	031	Northern	497.	Gurdaspur	(01)
				498.	Kapurthala	(02)
				499.	Jalandhar	(03)

sl. no	state/u.t. (code)	NSS region		detailed composition of region		
		code	description	sl. no.	name of district	code
(1)	(2)	(3)	(4)	(5)	(6)	(7)
				500.	Hoshiarpur	(04)
				501.	Shahid Bhagat Singh Nagar	(05)
				502.	Amritsar	(15)
				503.	Tarn Taran	(16)
				504.	Rupnagar	(17)
				505.	Sahibzada Ajit Singh Nagar	(18)
				506.	Pathankot	(21)
63.		032	Southern	507.	Fatehgarh Sahib	(06)
				508.	Ludhiana	(07)
				509.	Moga	(08)
				510.	Firozpur	(09)
				511.	Muktsar	(10)
				512.	Faridkot	(11)
				513.	Bhatinda	(12)
				514.	Mansa	(13)
				515.	Patiala	(14)
				516.	Sangrur	(19)
				517.	Barnala	(20)
				518.	Fazilka	(22)
64.	Rajasthan (08)	081	Western	519.	Bikaner	(03)
				520.	Jodhpur	(15)
				521.	Jaisalmer	(16)
				522.	Barmer	(17)
				523.	Jalor	(18)
				524.	Sirohi	(19)
				525.	Pali	(20)
65.		082	North- Eastern	526.	Alwar	(06)
				527.	Bharatpur	(07)
				528.	Dhaulpur	(08)
				529.	Karauli	(09)
				530.	Sawai Madhopur	(10)
				531.	Dausa	(11)
				532.	Jaipur	(12)
				533.	Ajmer	(21)
				534.	Tonk	(22)
				535.	Bhilwara	(24)
66.		083	Southern	536.	Rajsamand	(25)
				537.	Dungarpur	(26)
				538.	Banswara	(27)
				539.	Udaipur	(32)
67.		084	South- Eastern	540.	Bundi	(23)
				541.	Chittaurgarh	(28)
				542.	Kota	(29)
				543.	Baran	(30)
				544.	Jhalawar	(31)
				545.	Pratapgarh	(33)
68.		085	Northern	546.	Sri Ganganagar	(01)
				547.	Hanumangarh	(02)
				548.	Churu	(04)

sl. no	state/u.t. (code)	NSS region		detailed composition of region		
		code	description	sl. no.	name of district	code
(1)	(2)	(3)	(4)	(5)	(6)	(7)
				549.	Jhunjhunun	(05)
				550.	Sikar	(13)
				551.	Nagaur	(14)
69.	Sikkim (11)	111	Sikkim	552.	North District	(01)
				553.	West District	(02)
				554.	South District	(03)
				555.	East District	(04)
				556.	Mangan District	(05)
				557.	Gyalshing District	(06)
				558.	Soreng District	(07)
				559.	Namchi District	(08)
				560.	Gangtok District	(09)
				561.	Pakyong District	(10)
70.	Tamil Nadu (33)	331	Coastal Northern	562.	Thiruvallur	(01)
				563.	Chennai	(02)
				564.	Kancheepuram	(03)
				565.	Vellore	(04)
				566.	Tiruvannamalai	(05)
				567.	Viluppuram	(06)
				568.	Cuddalore	(16)
				569.	Chengalpattu	(33)
				570.	Kallakkurichi	(34)
				571.	Ranipet	(35)
				572.	Tirupattur	(36)
71.		332	Coastal	573.	Karur	(12)
				574.	Tiruchirappalli	(13)
				575.	Perambalur	(14)
				576.	Ariyalur	(15)
				577.	Nagapattinam	(17)
				578.	Thiruvarur	(18)
				579.	Thanjavur	(19)
				580.	Pudukkottai	(20)
				581.	Mayiladuthurai	(38)
72.		333	Southern	582.	Dindigul	(11)
				583.	Sivaganga	(21)
				584.	Madurai	(22)
				585.	Theni	(23)
				586.	Virudhunagar	(24)
				587.	Ramanathapuram	(25)
				588.	Thoothukkudi	(26)
				589.	Tirunelveli	(27)
				590.	Kanniyakumari	(28)
				591.	Tenkasi	(37)
73.		334	Inland	592.	Salem	(07)
				593.	Namakkal	(08)
				594.	Erode	(09)
				595.	The Nilgiris	(10)
				596.	Dharmapuri	(29)
				597.	Krishnagiri	(30)
				598.	Coimbatore	(31)
				599.	Tiruppur	(32)

sl. no	state/u.t. (code)	NSS region		detailed composition of region		
		code	description	sl. no.	name of district	code
(1)	(2)	(3)	(4)	(5)	(6)	(7)
74.	Telangana (36)	361	Inland North Western	600.	Adilabad	(01)
				601.	Komaram Bheem	(02)
				602.	Mancherial	(03)
				603.	Nirmal	(04)
				604.	Nizamabad	(05)
				605.	Kamareddy	(15)
				606.	Sangareddy	(16)
				607.	Medak	(17)
				608.	Siddipet	(18)
				609.	Medchal-Malkajgiri	(21)
				610.	Hyderabad	(22)
				611.	Rangareddy	(23)
				612.	Vikarabad	(24)
				613.	Mahbubnagar	(25)
				614.	Jogulamba	(26)
				615.	Wanaparthy	(27)
				616.	Nagarkurnool	(28)
				617.	Narayanpet	(33)
75.		362	Inland North Eastern	618.	Jagtial	(06)
				619.	Peddapalli	(07)
				620.	Jayashankar	(08)
				621.	Bhadradi	(09)
				622.	Mahabubabad	(10)
				623.	Warangal Rural	(11)
				624.	Warangal Urban	(12)
				625.	Karimnagar	(13)
				626.	Rajanna	(14)
				627.	Jangaon	(19)
				628.	Yadadri	(20)
				629.	Nalgonda	(29)
				630.	Suryapet	(30)
				631.	Khammam	(31)
				632.	Mulugu	(32)
76.	Tripura (16)	161	Tripura	633.	West Tripura	(01)
				634.	South Tripura	(02)
				635.	Dhalai	(03)
				636.	North Tripura	(04)
				637.	Unakoti	(05)
				638.	Khowai	(06)
				639.	Sepahijala	(07)
				640.	Gomati	(08)
77.	Uttarakhand (05)	051	Uttarakhand	641.	Uttarkashi	(01)
				642.	Chamoli	(02)
				643.	Rudraprayag	(03)
				644.	Tehri Garhwal	(04)
				645.	Dehradun	(05)
				646.	Garhwal	(06)
				647.	Pithoragarh	(07)
				648.	Bageshwar	(08)
				649.	Almora	(09)
				650.	Champawat	(10)
				651.	Nainital	(11)
				652.	Udham Singh Nagar	(12)

sl. no	state/u.t. (code)	NSS region		detailed composition of region		
		code	description	sl. no.	name of district	code
(1)	(2)	(3)	(4)	(5)	(6)	(7)
				653.	Hardwar	(13)
78.	Uttar Pradesh (09)	091	Northern Upper Ganga Plains	654.	Saharanpur	(01)
				655.	Muzaffarnagar	(02)
				656.	Bijnor	(03)
				657.	Moradabad	(04)
				658.	Rampur	(05)
				659.	Shamli	(72)
				660.	Sambhal	(74)
79.		092	Central	661.	Jyotiba Phule Nagar	(06)
				662.	Meerut	(07)
				663.	Baghpat	(08)
				664.	Ghaziabad	(09)
				665.	Gautam Buddha Nagar	(10)
				666.	Sitapur	(23)
				667.	Hardoi	(24)
				668.	Unnao	(25)
				669.	Lucknow	(26)
				670.	Rae Bareli	(27)
				671.	Kanpur Dehat	(32)
				672.	Kanpur Nagar	(33)
				673.	Fatehpur	(41)
				674.	Bara Banki	(45)
				675.	Hapur	(73)
				676.	Amethi	(75)
80.		093	Eastern	677.	Pratapgarh	(42)
				678.	Kaushambi	(43)
				679.	Allahabad	(44)
				680.	Faizabad	(46)
				681.	Ambedkar Nagar	(47)
				682.	Sultanpur	(48)
				683.	Bahraich	(49)
				684.	Shrawasti	(50)
				685.	Balrampur	(51)
				686.	Gonda	(52)
				687.	Siddharthnagar	(53)
				688.	Basti	(54)
				689.	Sant Kabir Nagar	(55)
				690.	Maharajganj	(56)
				691.	Gorakhpur	(57)
				692.	Kushinagar	(58)
				693.	Deoria	(59)
				694.	Azamgarh	(60)
				695.	Mau	(61)
				696.	Ballia	(62)
				697.	Jaunpur	(63)
				698.	Ghazipur	(64)
				699.	Chandauli	(65)
				700.	Varanasi	(66)
				701.	Sant Ravidas Nagar(Bhadohi)	(67)
				702.	Mirzapur	(68)
				703.	Sonbhadra	(69)

sl. no	state/u.t. (code)	NSS region		detailed composition of region		
		code	description	sl. no.	name of district	code
(1)	(2)	(3)	(4)	(5)	(6)	(7)
				704.	Amethi	(75)
81.		094	Southern	705.	Jalaun	(34)
				706.	Jhansi	(35)
				707.	Lalitpur	(36)
				708.	Hamirpur	(37)
				709.	Mahoba	(38)
				710.	Banda	(39)
				711.	Chitrakoot	(40)
82.		095	Southern Upper Ganga Plains	712.	Bulandshahr	(11)
				713.	Aligarh	(12)
				714.	Mahamaya Nagar	(13)
				715.	Mathura	(14)
				716.	Agra	(15)
				717.	Firozabad	(16)
				718.	Mainpuri	(17)
				719.	Budaun	(18)
				720.	Bareilly	(19)
				721.	Pilibhit	(20)
				722.	Shahjahanpur	(21)
				723.	Kheri	(22)
				724.	Farrukhabad	(28)
				725.	Kannauj	(29)
				726.	Etawah	(30)
				727.	Auraiya	(31)
				728.	Etah	(70)
				729.	Kanshiram Nagar	(71)
				730.	Sambhal	(74)
83.	West Bengal (19)	191	Himalayan	731.	Darjiling	(01)
				732.	Jalpaiguri	(02)
				733.	Koch Bihar	(03)
				734.	Alipurduar	(20)
				735.	Kalimpong	(21)
84.		192	Eastern Plains	736.	Uttar Dinajpur	(04)
				737.	Dakshin Dinajpur	(05)
				738.	Maldah	(06)
				739.	Murshidabad	(07)
				740.	Birbhum	(08)
				741.	Nadia	(10)
85.		193	Southern Plains	742.	North Twenty Four Parganas	(11)
				743.	Kolkata	(16)
				744.	South Twenty Four Parganas	(17)
86.		194	Central Plains	745.	Purba Barddhaman	(09)
				746.	Hugli	(12)
				747.	Haora	(15)
				748.	Paschim Barddhaman	(23)
87.		195	Western Plains	749.	Bankura	(13)
				750.	Puruliya	(14)
				751.	Paschim Medinipur	(18)
				752.	Purba Medinipur	(19)
				753.	Jhargram	(22)

APPENDIX - III
LIST OF FOD SUB-REGIONS

regional office		sub-regional office			name of district & code			state/u.t. name & code	
sl. no	name (code)	sl. no.	name	code	sl. no.	name	code		
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	
1.	Cuddapah (281)	1.	Cuddapah	2810	1.	Y.S.R. (Cuddapah)	10	Andhra Pradesh (28)	
					2.	Chittoor	13		
					3.	Tirupathi	16		
					4.	Annamayya	17		
		2.	Anantapur	2811	5.	Anantapur	12		
					6.	Sri Satya Sai	19		
		4.	Guntur	2812	7.	Guntur	07		
					8.	Palnadu	14		
					9.	Bapatla	15		
		7.	Kurnool	2813	10.	Kurnool	11		
					11.	Nandyal	18		
		9.	Nellore	2814	12.	Prakasam	08		
					13.	Sri Potti Sriramulu Nellore	09		
2.	Vijayawada (282)	10.	Vijayawada	2820	14.	West Godavari	05	Andhra Pradesh (28)	
					15.	Krishna	06		
					16.	Eluru	23		
					17.	Ntr	26		
		11.	Kakinada	2821	18.	East Godavari	04		Puducherry (34)
					19.	Yanam	01		
					20.	Dr. Br Ambedkar Konaseema	22		
		21.	Kakinada	2822	21.	Kakinada	24		
					22.	Srikakulam	01		Andhra Pradesh (28)
		12.	Visakhapatnam	2822	23.	Vizianagaram	02		
					24.	Visakhapatnam	03		
					25.	Alluri Sitharama Raju	20		
					26.	Anakapalli	21		
27.	Parvathipuram Manyam				25				
3.	Guwahati (181)	13.	Guwahati	1810	28.	Kokrajhar	01	Assam (18)	
					29.	Dhubri	02		
					30.	Goalpara	03		
					31.	Barpeta	04		
					32.	Bongaigaon	20		
					33.	Chirang	21		
					34.	Kamrup	22		
					35.	Kamrup Metropolitan	23		
		14.	Silchar	1811	36.	Nalbari	24		
					37.	Baksa	25		
		38.	South Salma Mankachar		38.	South Salma Mankachar	31		
					39.	Karbi Anglong	15		
					40.	Dima Hasao	16		
41.	Cachar				17				
42.	Karimganj				18				

regional office		sub-regional office			name of district & code			state/u.t. name & code
sl. no	name (code)	sl. no.	name	code	sl. no.	name	code	
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)
					43.	Hailakandi	19	
					44.	West Karbi anglong	29	
4.	Dibrugarh (182)	15.	Dibrugarh	1820	45.	Tinsukia	10	Assam
					46.	Dibrugarh	11	(18)
		16.	Jorhat	1821	47.	Morigaon	05	
					48.	Nagaon	06	
					49.	Sivasagar	12	
					50.	Jorhat	13	
					51.	Golaghat	14	
					52.	Hojai	28	
					53.	Charaideo	30	
					54.	Majuli	33	
		17.	Tezpur	1822	55.	Sonitpur	07	
					56.	Lakhimpur	08	
					57.	Dhemaji	09	
					58.	Darrang	26	
					59.	Udalguri	27	
					60.	Biswanath	32	
5.	Muzaffarpur (101)	18.	Muzaffarpur	1010	61.	Sheohar	03	Bihar
					62.	Sitamarhi	04	(10)
					63.	Muzaffarpur	14	
					64.	Saran	17	
					65.	Vaishali	18	
		19.	Darbhanga	1011	66.	Madhubani	05	
					67.	Darbhanga	13	
					68.	Samastipur	19	
					69.	Begusarai	20	
		20.	Motihari	1012	70.	Pashchim Champaran	01	
					71.	Purba Champaran	02	
					72.	Gopalganj	15	
					73.	Siwan	16	
		21.	Purnia	1013	74.	Supaul	06	
					75.	Araria	07	
					76.	Kishanganj	08	
					77.	Purnia	09	
					78.	Katihar	10	
					79.	Madhepura	11	
					80.	Saharsa	12	
					81.	Khagaria	21	
6.	Patna (102)	22.	Patna	1020	82.	Nalanda	27	Bihar
					83.	Patna	28	(10)
					84.	Bhojpur	29	
					85.	Buxar	30	
					86.	Kaimur (Bhabua)	31	

regional office		sub-regional office			name of district & code			state/u.t. name & code
sl. no	name (code)	sl. no.	name	code	sl. no.	name	code	
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)
					87.	Rohtas	32	
		23.	Bhagalpur	1021	88.	Bhagalpur	22	
					89.	Banka	23	
					90.	Munger	24	
					91.	Lakhisarai	25	
					92.	Sheikhpura	26	
					93.	Jamui	36	
		24.	Gaya	1022	94.	Aurangabad	33	
					95.	Gaya	34	
					96.	Nawada	35	
					97.	Jehanabad	37	
					98.	Arwal	38	
7.	Raipur (221)	25.	Raipur	2210	99.	Raipur	11	Chhattisgarh
					100.	Mahasamund	12	(22)
					101.	Dhamtari	13	
					102.	Uttar Bastar Kanker	14	
					103.	Bastar	15	
					104.	Narayanpur	16	
					105.	Dakshin Bastar Dantewada	17	
					106.	Bijapur	18	
					107.	Balodabazar	19	
					108.	Gariyaband	20	Chhattisgarh
					109.	Kondagaon	21	(22)
					110.	Sukama	22	
		26.	Ambikapur	2211	111.	Koriya	01	
					112.	Surguja	02	
					113.	Jashpur	03	
					114.	Surajpur	26	
					115.	Balrampur	27	
		27.	Bilaspur	2212	116.	Raigarh	04	
					117.	Korba	05	
					118.	Janjgir-Champa	06	
					119.	Bilaspur	07	
					120.	Mungeli	25	
		28.	Durg	2213	121.	Kabeerdham	08	
					122.	Rajnandgaon	09	
					123.	Durg	10	
					124.	Bemetara	23	
					125.	Balod	24	
8.	Ahmedabad (241)	29.	Ahmedabad	2410	126.	Gandhinagar	06	Gujarat
					127.	Ahmadabad	07	(24)
		30.	Bhavnagar	2411	128.	Amreli	13	
					129.	Bhavnagar	14	
					130.	Botad	28	
					131.	Diu	01	DNH&DND (25)

regional office		sub-regional office			name of district & code			state/u.t. name & code
sl. no	name (code)	sl. no.	name	code	sl. no.	name	code	
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)
		31.	Jamnagar	2412	132.	Jamnagar	10	Gujarat
					133.	Porbandar	11	(24)
					134.	Dev Bhumi-Dwarka	30	
		32.	Rajkot	2413	135.	Rajkot	09	
					136.	Junagadh	12	
					137.	Gir Somnath	31	
					138.	Morbi	33	
		33.	Surendranagar	2414	139.	Kachchh	01	
					140.	Surendranagar	08	
9.	Vadodara (242)	34.	Vadodara	2420	141.	Panch Mahals	17	Gujarat
					142.	Dohad	18	(24)
					143.	Vadodara	19	
					144.	Narmada	20	
					145.	Bharuch	21	
					146.	Chhota Udepur	29	
					147.	Mahisagar	32	
		35.	Mahesana	2421	148.	Banas Kantha	02	
					149.	Patan	03	
					150.	Mahesana	04	
		36.	Nadiad	2422	151.	Sabar Kantha	05	
					152.	Anand	15	
					153.	Kheda	16	Gujarat (24)
					154.	Arvalli	27	
		37.	Surat	2423	155.	The Dangs	22	
					156.	Surat	25	
					157.	Tapi	26	
		38.	Valsad	2424	158.	Navsari	23	
					159.	Valsad	24	
					160.	Daman	02	D & N Haveli and
					161.	Dadra & Nagar Haveli	03	Daman & Diu (25)
10.	Panaji (301)	39.	Panaji	3010	162.	North Goa	01	Goa
					163.	South Goa	02	(30)
11.	Chandigarh (061)	40.	Chandigarh	0610	164.	Chandigarh	01	Chandigarh (04)
					165.	Panchkula	01	Haryana
		41.	Ambala	0611	166.	Ambala	02	(06)
					167.	Yamunanagar	03	
					168.	Kurukshetra	04	
					169.	Kaithal	05	
		42.	Hisar	0612	170.	Fatehabad	10	
					171.	Sirsa	11	
					172.	Hisar	12	
					173.	Bhiwani	13	
					174.	Charkhi Dadri	22	
		43.	Karnal	0613	175.	Karnal	06	

regional office		sub-regional office			name of district & code			state/u.t. name & code
sl. no	name (code)	sl. no.	name	code	sl. no.	name	code	
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)
					176.	Panipat	07	
					177.	Sonipat	08	
					178.	Jind	09	
		44.	Rohtak	0614	179.	Rohtak	14	
					180.	Jhajjar	15	
					181.	Mahendragarh	16	
					182.	Rewari	17	
		45.	Faridabad	0615	183.	Gurgaon	18	
					184.	Mewat	19	
					185.	Faridabad	20	
					186.	Palwal	21	
12.	Shimla (021)	46.	Shimla	0210	187.	Solan	09	Himachal Pradesh
					188.	Sirmaur	10	(02)
					189.	Shimla	11	
					190.	Kinnaur	12	
		47.	Hamirpur	0211	191.	Hamirpur	06	
					192.	Una	07	
					193.	Bilaspur	08	
		48.	Dharamshala	0212	194.	Chamba	01	
					195.	Kangra	02	
		49.	Mandi	0213	196.	Lahul & Spiti	03	
					197.	Kullu	04	
					198.	Mandi	05	
13.	Jammu (011)	50.	Jammu	0110	199.	Punch	05	Jammu &
					200.	Rajouri	06	Kashmir (01)
					201.	Kathua	07	
					202.	Jammu	21	
					203.	Samba	22	
		51.	Udhampur	0111	204.	Doda	16	
					205.	Ramban	17	
					206.	Kishtwar	18	
					207.	Udhampur	19	
					208.	Reasi	20	
14.	Srinagar (012)	52.	Srinagar	0120	209.	Badgam	02	Jammu &
					210.	Srinagar	10	Kashmir (01)
					211.	Ganderbal	11	
					212.	Leh	01	Ladakh (37)
					213.	Kargil	02	
		53.	Anantnag	0121	214.	Pulwama	12	Jammu &
					215.	Shupiyan	13	Kashmir (01)
					216.	Anantnag	14	
					217.	Kulgam	15	
		54.	Baramula	0122	218.	Kupwara	01	
					219.	Baramula	08	
					220.	Bandipore	09	

regional office		sub-regional office			name of district & code			state/u.t. name & code			
sl. no	name (code)	sl. no.	name	code	sl. no.	name	code				
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)			
15.	Ranchi (201)	55.	Ranchi	2010	221.	Lohardaga	11	Jharkhand (20)			
					222.	Ranchi	19				
					223.	Khunti	20				
					224.	Gumla	21				
					225.	Simdega	22				
		56.	Dumka	2011	226.	Deoghar	05				
					227.	Godda	06				
					228.	Sahibganj	07				
					229.	Pakur	08				
					230.	Dumka	17				
		57.	Hazaribagh	2012	231.	Chatra	02				
					232.	Kodarma	03				
					233.	Hazaribagh	15				
					234.	Ramgarh	16				
		58.	Jamshedpur	2013	235.	Purbi Singhbhum	12				
					236.	Pashchimi Singhbhum	23				
					237.	Saraikela-Kharsawan	24				
		59.	Daltonganj	2014	238.	Garhwa	01				
					239.	Palamu	13				
					240.	Latehar	14				
		60.	Dhanbad	2015	241.	Giridih	04				
					242.	Dhanbad	09				
					243.	Bokaro	10				
					244.	Jamtara	18				
16.	Bangalore (291)	61.	Bangalore	2910	245.	Tumkur	17	Karnataka (29)			
					246.	Bangalore	18				
					247.	Kolar	27				
					248.	Chikkaballapura	28				
					249.	Bangalore Rural	29				
					250.	Ramanagara	30				
					62.	Mangalore	2911		251.	Udupi	15
									252.	Hassan	20
									253.	Dakshina Kannada	21
									254.	Kodagu	22
		63.	Mysore	2912	255.	Mandya	19				
					256.	Mysore	23				
					257.	Chamarajanagar	24				
		64.	Shimoga	2913	258.	Shimoga	14				
					259.	Chikmagalur	16				
		17.	Hubli (292)	65.	Hubli	2920	260.		Gadag	07	Karnataka (29)
							261.		Dharwad	08	
							262.		Uttara Kannada	09	
							263.		Haveri	10	
							264.		Davanagere	13	

regional office		sub-regional office			name of district & code			state/u.t. name & code
sl. no	name (code)	sl. no.	name	code	sl. no.	name	code	
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)
		66.	Belgaum	2921	265.	Belgaum	01	
					266.	Bagalkot	02	
					267.	Bijapur	03	
		67.	Bellary	2922	268.	Raichur	05	
					269.	Koppal	06	
					270.	Bellary	11	
					271.	Chitradurga	12	
					272.	Vijayanagara	31	
		68.	Gulbarga	2923	273.	Bidar	04	
					274.	Gulbarga	25	
					275.	Yadgir	26	
18.	Kozhikode(321)	69.	Kozhikode	3210	276.	Wayanad	03	Kerala
					277.	Kozhikode	04	(32)
					278.	Malappuram	05	
					279.	Mahe	03	Puducherry (34)
		70.	Kannur	3211	280.	Kasaragod	01	Kerala
					281.	Kannur	02	(32)
		71.	Palakkad	3212	282.	Palakkad	06	
		72.	Thrissur	3213	283.	Thrissur	07	
19.	Thiruvananthapuram (322)	73.	Thiruvananthapuram	3220	284.	Thiruvananthapuram	14	Kerala (32)
		74.	Kochi	3221	285.	Ernakulam	08	
					286.	Lakshadweep	01	Lakshadweep (31)
		75.	Kollam	3222	287.	Alappuzha	11	Kerala
					288.	Pathanamthitta	12	(32)
					289.	Kollam	13	Kerala
		76.	Kottayam	3223	290.	Idukki	09	(32)
					291.	Kottayam	10	
20.	Bhopal (231)	77.	Bhopal	2310	292.	Vidisha	26	Madhya Pradesh
					293.	Bhopal	27	(23)
					294.	Sehore	28	
					295.	Raisen	29	
					296.	Hoshangabad	32	
		78.	Chhindwara	2311	297.	Betul	30	
					298.	Harda	31	
					299.	Chhindwara	38	
					300.	Balaghat	40	
		79.	Indore	2312	301.	Dhar	21	
					302.	Indore	22	
		80.	Khandwa	2313	303.	Khargone (West Nimar)	23	
					304.	Barwani	24	
					305.	Khandwa (East Nimar)	49	
					306.	Burhanpur	50	
21.	Gwalior (232)	81.	Gwalior	2320	307.	Sheopur	01	Madhya Pradesh

regional office		sub-regional office			name of district & code			state/u.t. name & code
sl. no	name (code)	sl. no.	name	code	sl. no.	name	code	
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)
					308.	Morena	02	(23)
					309.	Bhind	03	
					310.	Gwalior	04	
					311.	Datia	05	
		82.	Ratlam	2321	312.	Neemuch	15	
					313.	Mandsaur	16	
					314.	Ratlam	17	
					315.	Jhabua	47	
					316.	Alirajpur	48	
		83.	Shivpuri	2322	317.	Shivpuri	06	
					318.	Tikamgarh	07	
					319.	Chhatarpur	08	
					320.	Guna	41	
					321.	Ashoknagar	42	
					322.	Niwari	51	
		84.	Ujjain	2323	323.	Ujjain	18	
					324.	Shajapur	19	
					325.	Dewas	20	
					326.	Rajgarh	25	
					327.	Agar Malwa	52	
22.	Jabalpur (233)	85.	Jabalpur	2330	328.	Katni	33	Madhya Pradesh
					329.	Jabalpur	34	(23)
					330.	Dindori	36	
					331.	Mandla	37	
		86.	Rewa	2331	332.	Panna	09	
					333.	Satna	12	
					334.	Rewa	13	
					335.	Umaria	14	
					336.	Shahdol	43	Madhya Pradesh
					337.	Anuppur	44	(23)
					338.	Sidhi	45	
					339.	Singrauli	46	
		87.	Sagar	2332	340.	Sagar	10	
					341.	Damoh	11	
					342.	Narsimhapur	35	
					343.	Seoni	39	
23.	Aurangabad (271)	88.	Aurangabad	2710	344.	Jalna	18	Maharashtra
					345.	Aurangabad	19	(27)
					346.	Bid	27	
		89.	Jalgaon	2711	347.	Nandurbar	01	
					348.	Dhule	02	
					349.	Jalgaon	03	
		90.	Nanded	2712	350.	Nanded	15	
					351.	Hingoli	16	
					352.	Parbhani	17	

regional office		sub-regional office			name of district & code			state/u.t. name & code
sl. no	name (code)	sl. no.	name	code	sl. no.	name	code	
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)
					353.	Latur	28	
		91.	Nashik	2713	354.	Nashik	20	
24.	Mumbai (272)	92.	Mumbai	2720	355.	Mumbai Suburban	22	Maharashtra
					356.	Mumbai	23	(27)
		93.	Thane	2721	357.	Thane	21	
					358.	Raigarh	24	
					359.	Palghar	36	
25.	Nagpur (273)	94.	Nagpur	2730	360.	Wardha	08	Maharashtra
					361.	Nagpur	09	(27)
					362.	Bhandara	10	
					363.	Gondiya	11	
					364.	Gadchiroli	12	
					365.	Chandrapur	13	
		95.	Akola	2731	366.	Buldana	04	
					367.	Akola	05	
					368.	Washim	06	
		96.	Amravati	2732	369.	Amravati	07	
					370.	Yavatmal	14	
26.	Pune (274)	97.	Pune	2740	371.	Pune	25	Maharashtra
					372.	Ahmadnagar	26	(27)
					373.	Satara	31	
					374.	Ratnagiri	32	
		98.	Kolhapur	2741	375.	Sindhudurg	33	
					376.	Kolhapur	34	
					377.	Sangli	35	
		99.	Solapur	2742	378.	Osmanabad	29	
					379.	Solapur	30	
27.	Shillong (171)	100.	Shillong	1710	380.	West Khasi Hills	04	Meghalaya
					381.	Ribhoi	05	(17)
					382.	East Khasi Hills	06	
					383.	Jaintia Hills	07	
					384.	South West Khasi Hills	10	
					385.	West Jaintia Hills	11	
					386.	East Jaintia Hills	12	
					387.	Eastern West Khasi Hills	13	
		101.	Tura	1711	388.	West Garo Hills	01	
					389.	East Garo Hills	02	
					390.	South Garo Hills	03	
					391.	North Garo Hills	08	
					392.	South West Garo Hills	09	
		98.	Mizoram	1510	393.	Mamit	01	Mizoram
					394.	Kolasib	02	(15)
					395.	Aizwal	03	
					396.	Champhai	04	

regional office		sub-regional office			name of district & code			state/u.t. name & code
sl. no	name (code)	sl. no.	name	code	sl. no.	name	code	
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)
					397.	Serchhip	05	
					398.	Lunglei	06	
					399.	Lawnglai	07	
					400.	saiha	08	
28.	Agartala (161)	99.	Agartala	1610	401.	West Tripura	01	Tripura
					402.	South Tripura	02	(16)
					403.	Dhalai	03	
					404.	North Tripura	04	
					405.	Unakoti	05	
					406.	Khowai	06	
					407.	Sephijala	07	
					408.	Gomati	08	
29.	Kohima (131)	100.	Kohima	1310	409.	Mon	01	Nagaland
					410.	Mokokchung	02	(13)
					411.	Zunheboto	03	
					412.	Wokha	04	
					413.	Dimapur	05	
					414.	Phek	06	
					415.	Tuensang	07	
					416.	Longleng	08	
					417.	Kiphire	09	
					418.	Kohima	10	
					419.	Peren	11	
					420.	Niuland	12	
					421.	Chumukedima	13	
30.	Bhubaneswar (211)	101.	Bhubaneswar	2110	422.	Nayagarh	16	Odisha
					423.	Khordha	17	(21)
					424.	Puri	18	
		102.	Baripada	2111	425.	Kendujhar	06	
					426.	Mayurbhanj	07	
					427.	Baleshwar	08	
		103.	Berhampur	2112	428.	Ganjam	19	
					429.	Gajapati	20	
					430.	Kandhamal	21	
					431.	Baudh	22	
		104.	Cuttack	2113	432.	Bhadrak	09	
					433.	Kendrapara	10	
					434.	Jagatsinghapur	11	
					435.	Cuttack	12	
					436.	Jajapur	13	
					437.	Dhenkanal	14	
					438.	Anugul	15	
31.	Sambalpur (212)	105.	Sambalpur	2120	439.	Bargarh	01	Odisha
					440.	Jharsuguda	02	(21)

regional office		sub-regional office			name of district & code			state/u.t. name & code
sl. no	name (code)	sl. no.	name	code	sl. no.	name	code	
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)
					441.	Sambalpur	03	
					442.	Debagarh	04	
					443.	Sundargarh	05	
					444.	Subarnapur	23	
					445.	Balangir	24	
		106.	Bhawanipatna	2121	446.	Nuapada	25	
					447.	Kalahandi	26	
					448.	Rayagada	27	
					449.	Nabarangapur	28	
					450.	Koraput	29	
					451.	Malkangiri	30	
32.	Jalandhar (031)	107.	Jalandhar	0310	452.	Kapurthala	02	Punjab
					453.	Jalandhar	03	(03)
					454.	Shahid Bhagat Singh Nagar	05	
					455.	Pathankot	21	
		108.	Amritsar	0311	456.	Gurdaspur	01	
					457.	Amritsar	15	
		109.	Hoshiarpur	0312	458.	Hoshiarpur	04	
					459.	Tarn Taran	16	
33.	Mohali (032)	110.	Mohali	0320	460.	Fatehgarh Sahib	06	Punjab
					461.	Patiala	14	(03)
					462.	Rupnagar	17	
					463.	Sahibzada Ajit Singh Nagar	18	
		111.	Ludhiana	0321	464.	Ludhiana	07	
					465.	Sangrur	19	
					466.	Barnala	20	
		112.	Bhatinda	0322	467.	Muktsar	10	
					468.	Bhatinda	12	
					469.	Mansa	13	
		113.	Faridkot	0323	470.	Moga	08	
					471.	Firozpur	09	
					472.	Faridkot	11	
					473.	Fazilka	22	
34.	Ajmer (081)	114.	Ajmer	0810	474.	Nagaur	14	Rajasthan
					475.	Ajmer	21	(08)
					476.	Bhilwara	24	
		115.	Jodhpur	0811	477.	Jodhpur	15	
					478.	Jaisalmer	16	
					479.	Barmer	17	Rajasthan
					480.	Jalor	18	(08)
					481.	Pali	20	
		116.	Udaipur	0812	482.	Sirohi	19	
					483.	Rajsamand	25	
					484.	Dungarpur	26	

regional office		sub-regional office			name of district & code			state/u.t. name & code
sl. no	name (code)	sl. no.	name	code	sl. no.	name	code	
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)
					485.	Banswara	27	
					486.	Chittaurgarh	28	
					487.	Udaipur	32	
					488.	Pratapgarh	33	
35.	Jaipur (082)	117.	Jaipur	0820	489.	Churu	04	Rajasthan
					490.	Jhunjhunun	05	(08)
					491.	Dausa	11	
					492.	Jaipur	12	
					493.	Sikar	13	
					494.	Tonk	22	
		118.	Alwar	0821	495.	Alwar	06	
					496.	Bharatpur	07	
					497.	Dhaulpur	08	
		119.	Sri Ganganagar	0822	498.	Sri Ganganagar	01	
					499.	Hanumangarh	02	
					500.	Bikaner	03	
		120.	Kota	0823	501.	Karauli	09	
					502.	Sawai Madhopur	10	
					503.	Bundi	23	
					504.	Kota	29	
					505.	Baran	30	
					506.	Jhalawar	31	
36.	Gangtok (111)	121.	Gangtok	1110	507.	North District	01	Sikkim
					508.	West District	02	(11)
					509.	South District	03	
					510.	East District	04	
					511.	Mangan District	05	
					512.	Gyalshing District	06	
					513.	Soreng District	07	
					514.	Namchi District	08	
					515.	Gangtok District	09	
					516.	Pakyong District	10	
37.	Coimbatore (331)	122.	Coimbatore	3310	517.	Erode	09	Tamil Nadu
					518.	The Nilgiris	10	(33)
					519.	Coimbatore	31	
					520.	Tiruppur	32	
		123.	Dharmapuri	3311	521.	Dharmapuri	29	
					522.	Krishnagiri	30	
		124.	Salem	3312	523.	Salem	07	
					524.	Namakkal	08	
		125.	Tiruchirappalli	3313	525.	Karur	12	
					526.	Tiruchirappalli	13	
					527.	Perambalur	14	
					528.	Ariyalur	15	

regional office		sub-regional office			name of district & code			state/u.t. name & code
sl. no	name (code)	sl. no.	name	code	sl. no.	name	code	
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)
					529.	Pudukkottai	20	
38.	Chennai (332)	126.	Chennai	3320	530.	Thiruvallur	01	Tamil Nadu
					531.	Chennai	02	(33)
					532.	Kancheepuram	03	Tamil Nadu
					533.	Chengalpattu	33	
		127.	Cuddalore	3321	534.	Viluppuram	06	(33)
					535.	Cuddalore	16	
					536.	Kallakkurichi	34	
		128.	Vellore	3322	537.	Vellore	04	
					538.	Tiruvannamalai	05	
					539.	Ranipet	35	
					540.	Tirupattur	36	
		129.	Puducherry	3323	541.	Puducherry	02	Puducherry
					542.	Karaikal	04	(34)
39.	Madurai (333)	130.	Madurai	3330	543.	Dindigul	11	Tamil Nadu
					544.	Madurai	22	(33)
					545.	Theni	23	
		131.	Thanjavur	3331	546.	Nagapattinam	17	
					547.	Thiruvarur	18	
					548.	Thanjavur	19	
					549.	Mayiladuthurai	38	
		132.	Tirunelveli	3332	550.	Thoothukkudi	26	
					551.	Tirunelveli	27	
					552.	Kanniyakumari	28	
					553.	Tenkasi	37	
		133.	Virudhunagar	3333	554.	Sivaganga	21	
					555.	Virudhunagar	24	
					556.	Ramanathapuram	25	
40.	Hyderabad (361)	134.	Hyderabad	3610	557.	Yadadri	20	Telangana
					558.	Medchal-Malkajgiri	21	(36)
					559.	Hyderabad	22	
					560.	Rangareddy	23	
					561.	Vikarabad	24	
					562.	Mahbubnagar	25	
					563.	Jogulamba	26	
					564.	Wanaparthy	27	
					565.	Nagarkurnool	28	
					566.	Nalgonda	29	
					567.	Suryapet	30	
					568.	Narayanpet	33	
		135.	Karimnagar	3611	569.	Jagtial	06	
					570.	Peddapalli	07	
					571.	Karimnagar	13	
					572.	Rajanna	14	

regional office		sub-regional office			name of district & code			state/u.t. name & code
sl. no	name (code)	sl. no.	name	code	sl. no.	name	code	
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)
					573.	Sangareddy	16	
					574.	Medak	17	
					575.	Siddipet	18	
		136.	Nizamabad	3612	576.	Adilabad	01	
					577.	Komaram Bheem	02	
					578.	Mancherial	03	
					579.	Nirmal	04	
					580.	Nizamabad	05	
					581.	Kamareddy	15	
		137.	Warangal	3613	582.	Jayashankar	08	
					583.	Bhadradi	09	
					584.	Mahabubabad	10	
					585.	Warangal Rural	11	Telangana
					586.	Warangal Urban	12	(36)
					587.	Jangaon	19	
					588.	Khammam	31	
					589.	Mulugu	32	
41.	Dehradun (051)	138.	Dehradun	0510	590.	Uttarkashi	01	Uttarakhand
					591.	Chamoli	02	(05)
					592.	Rudraprayag	03	
					593.	Tehri Garhwal	04	
					594.	Dehradun	05	
					595.	Garhwal	06	
					596.	Hardwar	13	
		139.	Almora	0511	597.	Pithoragarh	07	
					598.	Bageshwar	08	
					599.	Almora	09	
					600.	Champawat	10	
					601.	Nainital	11	
					602.	Udham Singh Nagar	12	
42.	Agra (091)	140.	Agra	0910	603.	Mathura	14	Uttar Pradesh
					604.	Agra	15	(09)
					605.	Firozabad	16	
					606.	Mainpuri	17	
					607.	Farrukhabad	28	
					608.	Kannauj	29	
					609.	Etawah	30	
					610.	Auraiya	31	
		141.	Aligarh	0911	611.	Bulandshahr	11	
					612.	Aligarh	12	
					613.	Mahamaya Nagar	13	
					614.	Etah	70	
					615.	Kanshiram Nagar	71	
		142.	Meerut	0912	616.	Meerut	07	
					617.	Baghpat	08	

regional office		sub-regional office			name of district & code			state/u.t. name & code
sl. no	name (code)	sl. no.	name	code	sl. no.	name	code	
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)
					618.	Ghaziabad	09	
					619.	Gautam Buddha Nagar	10	
					620.	Hapur	73	
43.	Prayagraj (092)	143.	Prayagraj	0920	621.	Pratapgarh	42	Uttar Pradesh
					622.	Kaushambi	43	(09)
					623.	Prayagraj	44	
		144.	Azamgarh	0921	624.	Azamgarh	60	
					625.	Mau	61	
					626.	Ballia	62	
					627.	Jaunpur	63	
		145.	Ayodhya	0922	628.	Ayodhya	46	
					629.	Ambedkar Nagar	47	
					630.	Sultanpur	48	
					631.	Siddharthnagar	53	
					632.	Basti	54	
					633.	Amethi	75	
		146.	Gorakhpur	0923	634.	Sant Kabir Nagar	55	Uttar Pradesh
					635.	Mahrajganj	56	(09)
					636.	Gorakhpur	57	
					637.	Kushinagar	58	
					638.	Deoria	59	
		147.	Varanasi	0924	639.	Ghazipur	64	
					640.	Chandauli	65	
					641.	Varanasi	66	
					642.	Sant Ravidas Nagar (Bhadohi)	67	
					643.	Mirzapur	68	
					644.	Sonbhadra	69	
44.	Bareilly (093)	148.	Bareilly	0930	645.	Budaun	18	Uttar Pradesh
					646.	Bareilly	19	(09)
					647.	Pilibhit	20	
					648.	Shahjahanpur	21	
		149.	Moradabad	0931	649.	Bijnor	03	
					650.	Moradabad	04	
					651.	Rampur	05	
					652.	Jyotiba Phule Nagar	06	
					653.	Sambhal	74	
		150.	Saharanpur	0932	654.	Saharanpur	01	
					655.	Muzaffarnagar	02	
					656.	Shamli	72	
		151.	Sitapur	0933	657.	Kheri	22	
					658.	Sitapur	23	
					659.	Hardoi	24	
45.	Lucknow (094)	152.	Lucknow	0940	660.	Unnao	25	Uttar Pradesh
					661.	Lucknow	26	(09)

regional office		sub-regional office			name of district & code			state/u.t. name & code
sl. no	name (code)	sl. no.	name	code	sl. no.	name	code	
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)
					662.	Bara Banki	45	
		153.	Fatehpur	0941	663.	Rae Bareli	27	
					664.	Banda	39	
					665.	Chitrakoot	40	
					666.	Fatehpur	41	
		154.	Gonda	0942	667.	Bahraich	49	
					668.	Shrawasti	50	
					669.	Balrampur	51	
					670.	Gonda	52	
		155.	Jhansi	0943	671.	Jalaun	34	
					672.	Jhansi	35	
					673.	Lalitpur	36	
					674.	Hamirpur	37	
					675.	Mahoba	38	
		156.	Kanpur	0944	676.	Kanpur Dehat	32	
					677.	Kanpur Nagar	33	
46.	Barddhaman (191)	157.	Barddhaman	1910	678.	Purba Barddhaman	09	West Bengal
					679.	Paschim Barddhaman	23	(19)
		158.	Bankura	1911	680.	Bankura	13	
					681.	Puruliya	14	West Bengal
		159.	Chinsura	1912	682.	Nadia	10	(19)
					683.	Hugli	12	
		160.	Medinipur	1913	684.	Paschim Medinipur	18	
					685.	Purba Medinipur	19	
					686.	Jhargram	22	
47.	Kolkata (192)	161.	Kolkata	1920	687.	North Twenty Four Parganas	11	West Bengal
					688.	Kolkata	16	(19)
					689.	South Twenty Four Parganas	17	
		162.	Howrah	1921	690.	Haora	15	
48.	Maldah (193)	163.	Maldah	1930	691.	Uttar Dinajpur	04	West Bengal
					692.	Dakshin Dinajpur	05	(19)
					693.	Maldah	06	
		164.	Barhampur	1931	694.	Murshidabad	07	
					695.	Birbhum	08	
		165.	Siliguri	1932	696.	Darjiling	01	
					697.	Jalpaiguri	02	
					698.	Koch Bihar	03	
					699.	Alipurduar	20	
					700.	Kalimpong	21	
49.	Port Blair (351)	166.	Port Blair	3510	701.	Nicobars	01	A & N Islands
					702.	North & Middle Andaman	02	(35)
					703.	South Andaman	03	
50.	Delhi (071)	167.	Delhi	0710	704.	North West	01	Delhi

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sl. no	name (code)	sl. no.	name	code	sl. no.	name	code	
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)
					705.	North	02	(07)
					706.	North East	03	
					707.	East	04	
					708.	New Delhi	05	
					709.	Central	06	
					710.	West	07	
					711.	South West	08	
					712.	South	09	
					713.	Shahdara	10	
					714.	South East Delhi	11	
51.	Itanagar (121)	168.	Itanagar	1210	715.	Tawang	01	Arunachal Pradesh
					716.	West Kameng	02	(12)
					717.	East Kameng	03	
					718.	Papum Pare	04	
					719.	Upper Subansiri	05	
					720.	West Siang	06	
					721.	East Siang	07	
					722.	Upper Siang	08	
					723.	Changlang	09	
					724.	Tirap	10	
					725.	Lower Subansiri	11	
					726.	Kurung Kumey	12	
					727.	Dibang Valley	13	
					728.	Lower Dibang Valley	14	
					729.	Lohit	15	
					730.	Anjaw	16	
					731.	Lepa Rada	17	
					732.	Namsai	18	
					733.	Longding	19	
					734.	Siang	20	
					735.	Lower Siang	21	
					736.	Shi Yomi	22	
52.	Imphal (141)	169.	Imphal	1410	737.	Senapati	01	Manipur
					738.	Tamenglong	02	(14)
					739.	Churachandpur	03	
					740.	Bishnupur	04	
					741.	Thoubal	05	
					742.	Imphal West	06	
					743.	Imphal East	07	
					744.	Ukhrul	08	
					745.	Chandel	09	
					746.	Jiribam	10	
					747.	Kangpokpi	11	
					748.	Tengnoupal	12	
					749.	Kakching	13	