

Chapter One

Introduction: Concepts, Definitions and Procedures

1.0 Introduction:

1.0.1 The National Sample Survey (NSS), set up by the Government of India in 1950 to collect socio-economic data employing scientific sampling methods will start its sixty-third round from 1st July 2006.

1.0.2 The sixty-third round of NSS is earmarked for collection of data on economic and operational characteristics of enterprises in service sector (excluding trade) and also on household consumer expenditure. The field operations of the survey will commence on 1st July 2006 and will continue up to 30th June 2007.

1.0.3 Last survey of service sector enterprises was conducted in the 57th round of NSS during July 2001 to June 2002.

The present survey is basically a repetition of the 57th round survey in terms of concepts and definitions. However, financial sector has been included in the coverage of this round.

1.1 Outline of Survey Programme

1.1.1 **Subject Coverage:** The 63rd round (July 2006 - June 2007) of NSS is earmarked for survey on service sector enterprises (excluding Trade). All service sector enterprises, which are not covered under the Annual Survey of Industries (ASI), will be under coverage of the survey. Government and public sector undertakings will not be under survey coverage. Usual annual surveys on consumer expenditure will also be carried out during this round.

The NIC codes (NIC-2004) and descriptions of the service enterprises under the coverage of the survey are given below.

NIC-2004		coverage of survey
code	activity	
55	HOTELS AND RESTAURANTS	<p>A hotel is an enterprise that provides lodging services with or without arrangements for meals, other prepared food and refreshments. 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/organszations.</i></p> <p><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></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> <p>Such enterprises are variously known as restaurants, cafes, cafeteria, snack bars, lunch counters, refreshment stands, milk bar canteens, etc. Bars and</p>

		other drinking places will also be treated as restaurants. Canteens located in offices, factories, etc. will be treated as restaurants if they are operated by private contractors. <i>But departmental canteens run by government will be excluded.</i>
602	OTHER LAND TRANSPORT	All types of passenger transport by land (excluding railway) and freight/ goods transport by road will be covered.
61	WATER TRANSPORT	All kinds of water transport will be covered.
63	SUPPORTING AND AUXILLIARY TRANSPORT ACTIVITIES; ACTIVITIES OF TRAVEL AGENCIES	Activity of cargo handling, storage and warehousing, supporting services to land transport like operation of railway stations, bus stations, highway bridges, toll roads, vehicular tunnels; parking lots and left luggage facilities at the railway stations, bus stations, traffic control activities, supporting services to water transport such as operation and maintenance of piers, docks, pilotage, loading and unloading of vessels, supporting services to water transport such as operation and maintenance of piers, docks, pilotage, and loading and unloading of vessels, activity of travel agency and tour operators, activities of other transport agency, supporting services incidental to transport such as packing, freighting, travel agency etc. will be covered.
64	POST AND TELECOMMUNICATIONS	All enterprises providing communication services, not owned by government, Public Sector undertakings and local bodies will be covered. This will include courier services, ISD/STD/ PCO booths, voice mail services through computer networking, video/fax services, phone plus services, voiced and non-voiced leased circuits, telex/FAX/data services through computer network, radio paging, e-mail, video conferencing, internet, audio services and activity of cable operators etc.
659	OTHER FINANCIAL INTERMEDIATION. [This group includes financial intermediation other than that conducted by monetary institutions.]	Monetary intermediation for example banking etc. is excluded from coverage. Activities of hire - purchase financing, housing finance companies, commercial loan companies, other credit activities including pawn shops, other financial intermediation, Mutual Funds, Chit fund/Kuri companies, Investment Companies, Money lending from own source will be considered as an enterprise with separate NIC code (65925). Self-help groups and co-operative credit societies will also be given separate NIC codes 65994 and 65995 respectively.
66	INSURANCE AND PENSION FUNDING, EXCEPT COMPULSORY SOCIAL SECURITY	Life insurance [this class includes life insurance (including reinsurance) and other long-term insurance, with or without a substantial saving element, including the collection and investment of funds], pension funding [this class includes the provision of retirement incomes, including activities involving the collection and investment of funds (Funding and administration of compulsory social security programmes are classified in class 7530)], and non-life insurance will be covered.
67	ACTIVITIES AUXILIARY TO FINANCIAL INTERMEDIATION	Administration of financial markets, security dealing activities, activities auxiliary to financial intermediation, activities of financial advisers, mortgage advisers and brokers, foreign exchange services, activities auxiliary to insurance and pension funding, activities of insurance agents, average and loss adjusters, actuaries and salvage administrators etc will be covered.
70	REAL ESTATE ACTIVITIES	It include activities like: (i) purchase, sale, letting and operating of real estate i.e. residential/non-residential buildings, (ii) developing and sub-dividing real estate into lots, (iii) lessors of real property and (iv) real estate agents, brokers and managers engaged in renting, buying and selling, managing and appraising real estate on a contract or fee basis. Renting of marriage halls, etc. will be

		<p>considered as an enterprise.</p> <p>Operating of real estate of self owned residential buildings (NIC code 70103) will not be included.</p>
71	RENTING OF MACHINERY AND EQUIPMENT WITHOUT OPERATOR AND OF PERSONAL AND HOUSEHOLD GOODS	<p>Renting of transport equipment, other machinery and equipment [like agricultural machinery and equipment, construction and civil engineering machinery and equipment, office machinery and equipment (including computers)], personal and household goods (like tents, electrical appliances, furniture, video cassettes, CDs, audio cassettes and records etc., books, journals and magazines, musical instruments, bicycle, footwear etc.) will be covered.</p>
72	COMPUTER AND RELATED ACTIVITIES	<p>Hardware consultancy, software publishing; software consultancy, supply and maintenance; data processing, maintenance and repair of office, accounting and computing machinery, other computer related activities [for example maintenance of websites of other firms/ creation of multimedia presentations for other firms etc.] will be covered.</p>
73	RESEARCH AND DEVELOPMENT	<p>Research and experimental development on natural sciences and engineering, social sciences and humanities will be covered</p>
74	OTHER BUSINESS ACTIVITIES	<p>Legal, accounting, book-keeping and auditing activities; tax consultancy; market research and public opinion polling; business and management consultancy, architectural, engineering and other technical activities, advertising, labour recruitment and provision of personnel, investigation and security activities, building-cleaning and industrial cleaning activities, photographic activities, packaging activities, photostat, blue-printing, xeroxing, copying of documents, ammonia printing, fashion design related to textiles, wearing apparel, shoes, jewelry, furniture, Interior decoration, secretarial activities such as telephone answering, stenographic, duplicating & mailing etc. will be covered</p>
80	EDUCATION	<p>All Govt. or Govt.- aided educational institutions will be outside the survey coverage. Educational institutions where salaries of the teachers/ staffs are funded fully by the Government will be considered as Govt. aided educational institution.</p> <p>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 centers.</p>
85	HEALTH AND SOCIAL WORK	<p>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.</p> <p>Hospital activities including those of general and specialized hospitals, sanatoria, asylums, rehabilitation centres, dental centres, nursing homes and other health institutions having accommodation facilities, nurses, physiotherapist etc., independent diagnostic/pathological laboratories, independent blood banks, ambulance services etc. will be covered.</p> <p>All private dispensaries, clinics and consultation chambers run by doctors will be covered. An employed doctor and para-medical person (such as midwife, dai etc.) doing private practice will be covered and his/her private practice alone will be considered as an enterprise. The survey will also cover activities of veterinary activities including bird hospitals under NIC code 852.</p>

		Social work with accommodation such as activities of orphanages, children boarding homes and hostels, residential nurseries, homes for aged, physically or mentally handicapped persons will be covered under NIC code 8531. Social work without accommodation involving variety of social counseling, welfare, refugee, referral and similar services to individuals and families in their homes or elsewhere (e.g. day care centres for children, handicapped etc.) will be covered under NIC code 8532
90	SEWAGE AND REFUSE DISPOSAL, SANITATION AND SIMILAR ACTIVITIES	Garbage collection, transportation and disposal, removal of human wastes and their treatment and disposal, including maintenance of sewers and drains, outdoor sweeping and watering of streets etc. will be covered.
9191	ACTIVITIES OF RELIGIOUS ORGANISATIONS	Individuals who provide services directly to worshippers will only be covered.
9199	ACTIVITIES OF OTHER MEMBERSHIP ORGANISATIONS N.E.C.	Includes rotary clubs, student associations, war veterans' associations, book clubs, philatelic clubs, associations of minority groups, and the activities of other similar associations / organisations.
92	RECREATIONAL, CULTURAL AND SPORTING ACTIVITIES	Motion picture, radio, television and other entertainment activities; news agency activities; library, archives, museums and other cultural activities; sporting and other recreational activities will be covered.
93	OTHER SERVICE ACTIVITIES	Persons providing services to the households, for example cooks, tutors, etc., by visiting the houses of the employer (service consuming households) will not be considered as self-employed. However, if some persons provide legal, accounting or similar services to different enterprises on a fee basis, they will be treated as running own account enterprise.

It may be noted that if any service sector enterprise under coverage is run by religious/political/other membership organizations with at least one worker hired for the services it provides then that enterprise will be covered under respective NIC code of that activity.

1.1.2 Geographical coverage: The survey will cover the whole of the Indian Union *except* (i) Leh (Ladakh) and Kargil districts of Jammu & Kashmir, (ii) interior villages of Nagaland situated beyond five kilometres of the bus route and (iii) villages in Andaman and Nicobar Islands which remain inaccessible throughout the year.

1.1.3 Period of survey and work programme: The period of survey will be of one year duration starting on 1st July 2006 and ending on 30th June 2007. The survey period of this round will be divided into four sub-rounds of three months duration each as follows:

- sub-round 1 : July - September 2006
- sub-round 2 : October - December 2006
- sub-round 3 : January - March 2007
- sub-round 4 : April - June 2007

In each of these four sub-rounds, equal number of sample villages/ blocks (FSUs) will be allotted for survey with a view to ensuring uniform spread of sample FSUs over the entire survey period. Attempt should be made to survey each of the FSUs during the sub-round to which it has been allotted. *Because of the arduous field conditions, this restriction need not be strictly enforced in Andaman and Nicobar Islands, Lakshadweep, 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 0.0 : list of households and non-agricultural enterprises
- Schedule 2.345 : service sector enterprises (excluding trade)
- Schedule 1.0 : consumer expenditure

1.1.5 Participation of States: In this round all the States and Union Territories except Andaman & Nicobar Islands, Dadra & Nagar Haveli and Lakshadweep are participating at least on an equal matching basis. The following is the matching pattern of the participating States/ UTs.

- Nagaland (U) : triple
- J & K, Manipur & Delhi : double
- Goa, Maharashtra (U) : one and half
- Remaining States/ UTs : equal

1.2 Contents of Volume I

1.2.0 The present volume contains four 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 sampling design and the procedure of selection of service sector enterprises and households adopted for this round. Instructions for filling in Schedule 0.0, Schedule 2.345 and Schedule 1.0 are given in Chapters Two to Four respectively.

1.3 Sample Design

1.3.1 Outline of sample design: Two frames will be used for the 63rd round survey viz. List frame and Area frame.

1.3.2 List frame: A list of about 1000 service sector companies distributed all over India will be used as list frame. The list of financial sector enterprises has been supplied by RBI. For the other service sector enterprises the list has been supplied by the Ministry of Company Affairs.

For all the companies in the list frame, information will be collected considering all the branch offices. A combined schedule 2.345 is to be filled up for the list frame companies covering all the branches.

All these companies in the list frame will be surveyed. However, these companies and their branch offices will be excluded from the coverage of the area frame survey to avoid duplication.

There is no sub-round restriction for the list frame units.

All the enterprises in the list frame are common to both central and state samples.

The list frame units will be surveyed by the central agency only. Validated data regarding list frame units will be supplied by DPD to the respective State agencies.

1.3.3 Area frame:

A stratified multi-stage design has been adopted for the 63rd round survey. The first stage units (FSU) will be the 2001 census villages (Panchayat wards in case of Kerala) in the rural sector and Urban Frame Survey (UFS) blocks in the urban sector. In addition, for the newly declared towns and out growths (OGs) in census 2001 for which UFS has not yet been done, a separate list has been prepared and these list will be used as a frame for such towns and OGs in urban sector. For these towns and OGs the whole town/ OG will be considered as FSU. The ultimate stage units (USU) will be households/ service sector enterprises, in both the sectors. In the case of large villages/ towns/ blocks requiring hamlet-group (hg)/ sub-block (sb) formation, one intermediate stage will be the selection of hgs/ sbs from each FSU.

The list of villages as per census 2001 will be used as frame for the rural sector.

In the urban sector, three kinds of frames will be used:

- (a) For the 27 towns with population 10 lakhs or more (as per Census 2001), EC-98 will be used as frame.
- (b) For other UFS towns, the latest available list of UFS blocks will be used as frame.
- (c) For non-UFS towns list of such towns/ OGs will be used as frame.

1.3.4 Stratification: Within each district of a State/ UT, two basic strata will be formed:

i) rural stratum comprising of all rural areas of the district and (ii) urban stratum comprising of all the urban areas of the district. However, if there are one or more towns with population 10 lakhs or more as per population census 2001 in a district, each of them will also form a separate basic stratum and the remaining urban areas of the district will be considered as another basic stratum. There are 27 towns with population 10 lakhs or more at all-India level as per census 2001.

1.3.5 Sub-stratification for area frame:

1.3.5.1 Rural sector: If 'r' be the sample size allocated for a rural stratum, the number of sub-strata formed will be 'r/2'. The villages within a district as per frame will be first arranged in ascending order of population. Then sub-strata 1 to 'r/2' will be demarcated in

such a way that each sub-stratum will comprise a group of villages of the arranged frame and have more or less equal population.

1.3.5.2 Urban sector:

- (a) For the 27 cities where EC-98 frame will be used: A number of sub-strata may be formed within each stratum based on EC-98 information as under:

sub-stratum 1: all FSUs having at least one establishment (i.e. enterprise with at least one hired worker) of Financial sector (NIC 2004 codes: 659, 66, 67) under coverage of survey.

sub-stratum 2: all FSUs, excluding those in the already formed sub-stratum 1, having at least one establishment under coverage of survey belonging to any of the NIC 2004 codes: 72, 73, 92.

sub-stratum 3: all FSUs, excluding those in the already formed sub-strata, having at least one establishment of under coverage of survey belonging to any of the NIC 2004 codes: 61, 6302, 70, 71, 90, 9191, 9199.

sub-stratum 4: all FSUs, excluding those in the already formed sub-strata, having at least one establishment of under coverage of survey belonging to any of the NIC 2004 codes: 602, 6301, 6303, 6304, 6309, 85.

sub-stratum 5: all FSUs, excluding those in the already formed sub-strata, having at least one establishment in any one of the Section H, I, J, K, M, N, O of NIC 2004 under coverage of survey.

sub-stratum 6: all FSUs, excluding those in the already formed sub-strata, having at least one own account enterprise (OAE) i.e. enterprise with no hired worker in any one of the Section H, I, J, K, M, N, O of NIC 2004 under coverage of survey.

sub-stratum 7: rest of FSUs of the stratum.

- (b) For other cities and towns of urban stratum of a district: Three sub-strata will be formed as follows:

sub-stratum 1: all UFS blocks (i.e. UFS blocks as per the latest UFS) identified as Industrial Area (IA) or Bazar Area (BA) or Hospital Area (HA) or Slum Area (SA).

sub-stratum 2: remaining UFS blocks.

sub-stratum 3: non-UFS towns/ OGs of Census 2001

1.3.6 Total sample size: 14000 FSUs for area frame and about 1000 service sector companies for list frame have been allocated at all-India level for central sample on the basis of investigator strength. For state sample 15472 FSUs have been allocated for area frame.

1.3.7 Allocation of total samples to States and UTs: The total (all-India) sample FSUs have been allocated to the States and UTs in proportion to number of workers in service sector enterprises as per EC '98 engaged in the activities under coverage of the survey subject to the availability of investigators ensuring more or less uniform work-load. (Hereafter, "**workers**" will mean **workers in service sector enterprises as per EC '98 engaged in the activities under coverage of this round**).

1.3.8 Allocation of State/ UT level sample to Rural and Urban sectors: State/UT level sample size have been allocated to rural and urban sectors in proportion to the total number of workers.

1.3.9 Allocation to strata: Within each sector of a State/UT, the respective sample size has been allocated to the different strata in proportion to the stratum population as per census 2001.

1.3.10 Allocation to sub-strata:

1.3.10.1 *Rural sector:* Allocation to each sub-stratum will be 2.

1.3.10.2 *Urban sector:*

For 27 million plus cities in the urban sector, stratum allocations will be distributed over the sub-strata in proportion to the number of *workers*.

For other urban strata, maximum of 2 FSUs will be allocated to sub-stratum 3. Rest of the stratum allocation will be divided among the sub-strata 1 & 2 in proportion to number of FSUs in the sub-strata with double weightage to sub-stratum 1. Minimum sub-stratum allocation will be 2.

1.3.11 Selection of FSUs: Samples will be drawn in the form of two independent sub-samples in each stratum × sub-stratum.

(a) **Rural sector:** FSUs will be selected by PPSWR with size as 'other workers' (i.e. total workers – household industry workers – agricultural labourers – cultivators) as per census 2001.

Urban sector:

(b) For 27 million plus cities: FSUs will be selected by PPSWR with the number of workers as size.

(c) For other cities/towns: FSUs will be selected by SRSWOR.

1.3.12 Selection of hamlet-groups/ sub-blocks/ households/ enterprises - important steps

1.3.12.1 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 with UFS blocks, the boundaries of

each Urban Frame Survey (UFS) block may be identified by referring to the map corresponding to the frame code specified in the sample list (even though map of the block for a latter period of the UFS might be available). However for newly declared towns and outgrowths (OGs) in census 2001 for which UFS has not yet been done the boundaries of the whole town is to be considered.

1.3.12.2 Formation of segment 9: Having determined the boundaries of the sample FSU, all non-agricultural enterprises having 50 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 enterprises for brevity) will be listed and all the eligible units under coverage will be surveyed. All the listed big units (whether under coverage or not) will constitute segment 9. All eligible enterprises under coverage will be surveyed in segment 9.

1.3.12.3 Criterion for hamlet-group/ sub-block formation: Having constituted segment 9 as stated above, it is to be determined whether listing will be done in the whole sample FSU or not. For this, approximate present population (P) and approximate total number of non-agricultural enterprises (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) of 'hamlet-groups' in the rural sector and 'sub-blocks' in the urban sector as stated below.

population (P)	no. of hgs/ sbs to be formed	no. of non-agricultural enterprises (E)	no. of hgs/ sbs to be formed
less than 1200	1	less than 120	1
1200 - 1599	4	120 - 159	4
1600 - 1999	5	160 - 199	5
2000 - 2399	6	200 - 239	6
and so on	...	and so on	...

However, while considering enterprise criteria, segment 9 enterprises, if any, may be excluded i.e. the value of 'E' above may be adjusted in respect of the number of enterprises in segment 9. For rural areas of Himachal Pradesh, Sikkim and Poonch, Rajouri, Udhampur, Doda districts of Jammu and Kashmir and Idukki district of Kerala, the number of hamlet-groups will be formed as follows.

approximate present population of the sample village	no. of hgs to be formed
less than 600 (no hamlet-groups)	1
600 to 799	4
800 to 999	5
1000 to 1199	6
.....and so on	

For enterprise criterion, procedure will not be changed for the above areas.

The higher of the two values as per population and enterprise criteria will be accepted as the number of hgs/ sbs to be actually formed.

1.3.12.4 Formation of hamlet-groups/ sub-blocks: In case hamlet-groups/ sub-blocks are to be formed in the sample FSU, the same should be done by more or less equalizing population (details are in Chapter Two). However, it is to be ensured that the hamlet-groups/ sub-blocks formed are clearly identifiable in terms of physical landmarks.

1.3.12.5 Formation of segments 1 and 2: After formation of hg / sb in the large FSUs, three hg's/ sb's will be selected for listing in the following manner - with maximum number of service sector enterprise under survey coverage, failing which, with maximum number of non-agricultural enterprises, failing which, with maximum percentage share of population will always be selected and termed as **Segment 1**; two more hgs/ sbs will be selected with SRSWOR and combined to constitute **Segment 2**.

1.3.12.6 Listing of households/ enterprises and formation of their frame: Having determined the area(s) to be considered for listing, the next step is to list all the households and non-agricultural enterprises (NAEs) [including those found to be temporarily locked after ascertaining temporariness of locking of households/ NAEs through local enquiry]. Although all non-agricultural enterprises are to be listed, only the service sector enterprises as given in para 1.1.1 will be covered. Thus, Govt. service sector enterprises / PSUs/ enterprises under the coverage of ASI frame (2004 – 05) will not be considered for survey. Further, those service sector enterprises which operated for at least 30 days (15 days for seasonal enterprises) during the reference year (i.e. last 365 days preceding the date of survey) will qualify for survey. Such enterprises will hereafter be referred to as '**eligible enterprises**'.

Listing and selection of enterprises/ households will be done separately for segment 1 and segment 2. For segment 2, hg/sb with order of selection number 1 will be listed first and that with order of selection number 2 will be listed next but selection of enterprises/ households will be made from the combined list.

1.4 Formation of Second Stage Strata and allocation of households for schedule 1.0:

For rural sector in each selected village/ segments, three second stage strata (SSS) namely SSS 1, SSS 2 & SSS 3 will be formed. Households with any member who worked for at least one day in any public works scheme of Govt. during last 365 days will constitute SSS 1. Out of the remaining households SSS 2 and SSS 3 will be formed on the basis of land possessed by household.

A cut-off point 'X' (in hectares) is determined at State/UT level from NSS 59th round data in such a way that top 20% of the rural households possessed land equal to or more than X. Out of the remaining (other than SSS 1) households all the listed households possessing land less than X will be in SSS 2 and the rest of the households will be in SSS 3.

For urban sector in each selected block/ segments, two second stage strata (SSS) namely SSS 2 & SSS 3 (there is no SSS 1 for urban sector) will be formed on the basis of household MPCE.

In the urban sector, a cut-off point 'A' (in Rs.) is determined at NSS state-region level from NSS 61st round data in such a way that top 20% of the households had MPCE equal to or more than 'A'. All the listed households with MPCE less than 'A' will be in SSS 2 while the rest of the households will be in SSS 3.

The values of X for each State/ UT and values of A for each NSS region have been given in Table 1 & 2 in Chapter two.

The number of households to be surveyed for schedules 1.0 is 6 in a rural FSU and 4 households in an urban FSU. Composition of SSS with number of households to be surveyed for schedule 1.0 will be as follows:

SSS	composition of SSS	number of households to be surveyed for schedule 1.0	
		without hg/ sb formation	with hg/ sb formation (for each segment)
rural			
SSS 1:	households with at least one member who worked for at least one day in any public works scheme during last 365 days.	2	1
SSS 2:	Of the remaining hhs.; households with land possessed < X	2	1
SSS3	other households	2	1
urban			
SSS 2:	households with MPCE < A	2	1
SSS 3:	other households	2	1

1.5 Selection of households for Schedules 1.0 : From each SSS the sample households for schedule 1.0 will be selected by SRSWOR.

1.6 Formation of Second Stage Strata and allocation of enterprises for schedule 2.345:

In each of the segments 1, 2 and 9 of the sample FSU, eligible enterprises under coverage will be divided into **8** (eight) second stage strata (SSS) as follows:

(i) establishments:

SSS 1 – financial intermediation excluding monetary intermediation but including money lending, self help group (SHG), co-operative credit society (659), insurance and pension funding, except compulsory social security (66), activities auxiliary to financial intermediation (67);

SSS 2 – storage and warehousing (6302), computer and related activities (72), research and development (73);

SSS 3 – water transport (61), sewage and refuse disposal, sanitation (90), membership organizations (91);

SSS 4 – hotels etc. (551), supporting and auxiliary transport activities, activities of travel agencies excluding storage and warehousing (6301, 6303, 6304, 6309), post and courier activities (641), real estate (701), architectural, engineering etc. (742), advertising (743), human health (851), motion pictures, radio, TV and other entertainment (921);

SSS 5 – rest of the establishments;

(ii) OAEs:

SSS 6 – financial intermediation excluding monetary intermediation but including money lending, self help group (SHG), co-operative credit society (659);

SSS 7 – real state (70), computer and related activities (72), research and development (73), other business activities (74);

SSS 8 – rest of the OAEs.

The number of enterprises to be surveyed for schedules 2.345 in each FSU will be as follows (excluding big enterprises in segment 9).

SSS no.	number of enterprises to be surveyed for schedule 2.345	
	without hg/ sb formation	with hg/ sb formation (for each segment)
1	2	1
2	2	1
3	2	1
4	4	2
5	4	2
6	2	1
7	4	2
8	4	2
total	24	12

From each SSS the sample enterprises for schedule 2.345 will be selected by SRSWOR.

1.7 Shortfall of enterprise to be compensated: For schedule 2.345, shortfall of enterprises 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 enterprise(s) are available. The procedure is as follows:

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

step 2: 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 enterprises are available following the priority order of SSS 1, SSS 2, SSS 3, SSS 4, SSS 5, SSS 6, SSS 7 & SSS 8 and compensate.

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

SSS having shortfall (Schedule 2.345)	priority order of SSS for compensation
1	2, 3, 4, 5, 6, 7, 8
2	1, 3, 4, 5, 6, 7, 8
3	1, 2, 4, 5, 6, 7, 8
4	1, 2, 3, 5, 6, 7, 8
5	1, 2, 3, 4, 6, 7, 8
6	1, 2, 3, 4, 5, 7, 8
7	1, 2, 3, 4, 5, 6, 8
8	1, 2, 3, 4, 5, 6, 7

If there is hg/ sb formation, for each SSS as per priority order, compensation may be made from the segment where shortfall occurs, failing which from other segment and so on.

For example, if shortfall is in SSS 3 of segment 1, details of step 2 & step 3 are given below.

step 2: try to compensate the shortfall of SSS 3 of segment 1 from SSS 3 of segment 2

If the shortfall still remains in SSS 3 of segment 1,

step 3: try to compensate from SSS 1 of segment 1, failing which try from SSS 1 of segment 2. If the shortfall still remains then try from SSS 2 of segment 1, failing which try from SSS 2 of segment 2 and so on.

The resulting number of enterprises (e) for each SSS will be entered at the top of relevant column(s) of block 5b and also in col.(6) against the relevant SSS × segment of block 6 of schedule 0.0.

Some illustrations on compensation of shortfall are given after paragraph 1.8

1.8 Shortfall of households to be compensated: For schedule 1.0, shortfall of households in the frame of any particular SSS will be compensated from the same SSS of the other segment or from the other SSS of the same or other segment where additional household(s) are available. The procedure is as follows:

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

step 2: 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 households are available following the priority order of SSS 1, SSS 2, & SSS 3 and compensate.

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

for rural:

SSS having shortfall (Schedule 1.0)	priority order of SSS for compensation
1	2, 3
2	1, 3
3	1, 2

If there is hg/ sb formation, for each SSS as per priority order, compensation may be made from the segment where shortfall occurs, failing which from other segment and so on.

For example, if shortfall is in SSS 1 of segment 2 exists details of step 2 & step 3 are given below.

step 2:

Try to compensate the shortfall of SSS 1 of segment 2 from SSS 1 of segment 1

If the shortfall still remains in SSS 1 of segment 2

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

For **urban** the procedure will be same except that choice will be limited to SSS 2 and SSS 3 only.

The resulting number of households (h) for each SSS will be entered at the top of relevant column(s) of block 5a and also in col.(6) against the relevant SSS × segment of block 7 of sch. 0.0.

Some illustrations on compensation of shortfall are given below:

Example for Schedule 2.345

FSU without hg/ sb formation

Example 1					
SSS	no. of enterprises to be surveyed	E	Step 1	Step 3	e
1	2	2	2		2
2	2	2	2		2
3	2	0	0*		0
4	4	4	4		4
5	4	6	4	2	6
6	2	1	1*		1
7	4	4	4		4
8	4	8	4	1	5
total	24	27	21	3	24
shortfall	—	—	3	0	×

FSU with hg/ sb formation

Example 2							
segment no.	SSS	no. of enterprises to be surveyed	E	Step 1	Step 2	Step 3	e
1	1	1	1	1			1
	2	1	2	1	1		2
	3	1	1	1			1
	4	2	1	1*			1
	5	2	0	0*			0
	6	1	0	0*			0
	7	2	0	0*			0
	8	2	8	2		2+2	6
	total	12	13	6	1	4	11
2	1	1	1	1			1
	2	1	0	0*			0
	3	1	1	1			1
	4	2	3	2	1		3
	5	2	0	0*			0
	6	1	2	1	1		2
	7	2	0	0*			0
	8	2	10	2		2+2	6
	total	12	17	7	2	4	13
total			30	13	3	8	24
shortfall			—	11	8	0	-

Example for Schedule 1.0:

FSU with hg formation (rural sample)

Example 4

segment no.	SSS	H	Step 1	Step 2	Step 3	h
1	1	0	0*	*		0
	2	2	1	1		2
	3	120	1		1	2
	total	122	2	1	1	4
2	1	0	0*	*		0
	2	0	0*			0
	3	130	1		1	2
	total	130	1		1	2
total		252	3	1	2	6
shortfall		-	3	2	0	-

FSU with sb formation (urban sample)

Example 4

segment no.	SSS	H	Step 1	Step 2	h
1	-	-	-	-	-
	2	2	1	1	2
	3	120	1		1
	total	122	2	1	3
2	-	-	-	-	-
	2	0	0*		
	3	130	1		1
	total	130	1		1
total		252	3	1	4
shortfall		-	1	0	-

* indicates the SSS having shortfall

1.9 Concepts and Definitions:

1.9.0 Important concepts and definitions used in different schedules of this survey are explained below.

1.9.1 **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.

1.9.2 **Household:** A group of persons normally living together and taking food from a common kitchen will constitute a household. The members of a household may or may not be related by blood or marriage to one another. The following cases are to be noted while determining the group of persons to be considered as households for the current survey:

(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 together will be treated as forming a single household. For example, a family living in a hotel will be treated as a separate single household by itself.

(ii) Under-trial prisoners in jails and indoor patients of hospitals, nursing homes etc., are to be excluded, but residential staff therein will be listed 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 counted there. Convicted prisoners undergoing sentence will be outside the coverage of the survey.

(iii) Floating population, i.e., persons without any normal residence will not be listed. But households residing in open space, roadside shelter, under a bridge etc. more or less regularly in the same place will be listed.

(iv) Foreign nationals will not be listed, nor their domestic servants, if by definition the latter belong to the foreign national's household. If, however, a foreign national becomes an Indian citizen for all practical purposes, he/ she will be covered.

(v) Persons residing in barracks of military and paramilitary forces (like police, BSF etc.) will be kept outside the survey coverage for difficulty in conduct of survey therein. However, civilian population residing in their neighbourhood, including the family quarters of service personnel are to be covered, for which, of course, permission may have to be obtained from appropriate authorities.

(vi) Orphanages, rescue homes, ashrams and vagrant houses are outside the survey coverage. However, the persons staying in old age homes, the students staying in ashram/ hostels and the residential staff (other than monks/ nuns) of these ashrams may be listed. For orphanages, although orphans are not to be listed, the persons looking after them and staying there may be considered for listing.

1.9.3 Household size: The number of normally resident members of a household is its size. It will include temporary stay-aways (those whose total period of absence from the household is expected to be less than 6 months) but exclude temporary visitors and guests (expected total period of stay less than 6 months). 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) 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 residence 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.

(ii) 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.

(iii) 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.

(iv) If a member of a household (say, a son or a daughter of the head of the household) 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 listed as a single member household if the hostel is listed.

1.9.4 Pucca structure: A pucca structure is one whose walls and roofs are made of pucca materials such as cement, concrete, oven burnt bricks, hollow cement/ ash bricks, stone, stone blocks, jack boards (cement plastered reeds), iron, zinc or other metal sheets, timber, tiles, slate, corrugated iron, asbestos cement sheet, veneer, plywood, artificial wood of synthetic material and poly vinyl chloride (PVC) material.

1.9.5 Katcha structure: A structure which has walls and roof made of non-pucca materials is regarded as a katcha structure. Non-pucca materials include unburnt bricks, bamboo, mud, grass, leaves, reeds, thatch, etc. Katcha structures can be of the following two types:

(a) **Unserviceable katcha structure** includes all structures with thatch walls and thatch roof i.e. walls made of grass, leaves, reeds, etc. and roof of a similar material and

(b) **Serviceable katcha structure** includes all katcha structures other than unserviceable katcha structures.

1.9.6 Semi-pucca structure: A structure which cannot be classified as a pucca or a katcha structure as per definition is a semi-pucca structure. Such a structure will have either the walls or the roof but not both, made of pucca materials.

1.9.7 Dwelling unit: It is the accommodation availed of by a household for its residential purpose. It may be an entire structure or a part thereof or consisting of more than one structure. There may be cases of more than one household occupying a single structure such as those living in independent flats or sharing a single housing unit, in which case, there will be as many dwelling units as the number of households sharing the structure. There may also be cases of one household occupying more than one structure (i.e. detached structures for sitting, sleeping, cooking, bathing etc) for its housing accommodation. In this case, all the structures together constitute a single dwelling unit. In general, a dwelling unit consists of living room, kitchen, store, bath, latrine, garage, open and closed veranda etc. A structure or a portion thereof used exclusively for non-residential purposes or let out to other households does not form part of the dwelling unit of the household under consideration. However, a portion of a structure used for both residential and non-residential purposes is treated as part of the dwelling unit except when the use of such portion for residential purpose is very nominal. The dwelling unit covers all pucca, semi-pucca and katcha structures used by a household. Households living more or less regularly under bridges, in pipes, under staircase, in purely temporary flimsy improvisations built by the road side (which are liable to be removed at any moment) etc., are considered to have no dwelling.

1.9.8 Independent house: An independent house is one which has a separate structure and entrance with self-contained arrangements. In other words, if the dwelling unit and the entire structure of the house are physically the same, it should be considered as an independent house. In some parts, particularly in rural areas, two or more structures together may constitute a single housing unit. While the main residence may be in one of the structures, the other structures may be used for sleeping, sitting and for store, bath etc. In all such cases, all the structures together will form a single housing unit and will be treated as an independent house.

1.9.9 Flat: A flat, generally, is a part of the building and has one or more rooms with self-contained arrangements and normal housing facilities like water supply, latrine, toilet, etc., which are used exclusively by the household residing therein or jointly with other households. It also includes detached room or rooms with or without other housing facilities.

1.9.10 Land possessed: The area of land possessed will include land 'owned', 'leased in' and 'land neither owned nor leased in' (i.e. encroached) by the household but exclude land 'leased out'. The total land area possessed by the household as on the date of survey is taken into account. A piece of land is considered to be owned by the household if permanent heritable possession with or without the right to transfer the title vests in a member or members of the household. Land held in owner-like possession say, under perpetual lease, hereditary tenure, long-term lease for 30 years or more, etc., will also be considered as land owned. For a piece of land under the possession of the household, if the household lacks title of ownership and also does not have lease agreement for the use of land transacted, either verbally or in writing, such land will be considered as 'neither owned nor leased in'. In collecting information regarding land possessed, the actual position as obtained on the date of survey will be considered. It may be noted that the 'area of land possessed' to be recorded should not include the area of land owned, leased-in, etc. by the servants/ paying guests who are considered as normal members of the household.

1.9.11 Household monthly per capita expenditure: Household consumer expenditure is measured as the expenditure incurred by a household on domestic account during a specified period, called reference period. It also includes the imputed values of goods and services, which are not purchased but procured otherwise for consumption. In other words, it is the sum total of monetary values of all the items (i.e. goods and services) consumed by the household on domestic account during the reference period. The imputed rent of owner-occupied houses is excluded from consumption expenditure. Any expenditure incurred towards the productive enterprises of the households is also excluded from the household consumer expenditure. Monthly per capita expenditure (MPCE) is the household consumer expenditure over a period of 30 days divided by household size. A person's MPCE is understood as that of the household to which he/ she belongs.

1.9.12 Meal: A 'meal' is composed of one or more readily eatable (generally cooked) items of food, the usually major constituent of which is cereals. The meals consumed by a person twice or thrice a day provide him/ her the required energy (calorie) and other nutrients for living and for pursuing his/ her normal avocations. A 'meal', as opposed to 'snacks', 'nashta' or 'high tea', contains larger quantum and variety of food. In rare cases, a full meal may contain larger quantity of non-cereal food. Even then, if the quantum of food in a plate is heavy as a meal, the contents of the food plate will also be considered as a 'meal'.

Sometimes the contents of a 'nashta' may not be very different from the contents of a 'meal'. The difference in quantity will therefore be the guiding factor for deciding whether the plate is to be labelled as a 'meal' or a 'nashta'.

A person rendering domestic service (like cleaning utensils, dusting and cleaning of rooms, washing linen, carrying water from outside, etc.) to a number of households during the daytime gets some food from each of the households he/ she serves. Although the quantum of food received from a single household may, by quantity, be far less than a full meal, the total quantity of food received from all the households taken together would often, if not more, be at least equivalent to a full meal. In this particular situation, the person will be considered to be consuming one meal every day under 'meal taken away from home'.

Subject to the guidelines given in the two preceding paragraphs, for the purpose of data collection on 'number of meals consumed' one has to depend on the judgement of the informant because, the informant would reckon the number on the basis of his/ her own understanding of the concept of a meal/ khana.

1.9.13 P.D.S.: This stands for Public Distribution System, which means the distribution of some essential commodities by the government at subsidised rates through ration shops, fair price shops and control shops. These shops may be owned by the government, local government, a government undertaking, the proprietor of a firm, co-operatives or private persons (individually or jointly) or other bodies like club, trust, etc. The following points may be noted while classifying a *purchase* as "PDS" or otherwise.

- "Super Bazaars" and co-operative stores will not generally be included under public distribution system. However, when these also sell rationed commodities at controlled prices against ration cards, they will be taken as ration shops for particular commodities.
- For kerosene, "PDS" will also include kerosene depots selling kerosene at controlled prices.
- Distribution of some controlled price commodities such as kerosene may in some areas be made without a system of presentation of ration card. Except in such situations, a purchase which is not made against a ration card will not qualify as a PDS purchase.
- A purchase will be considered as "PDS" irrespective of whether the household uses its own ration card or that of some other household.
- Purchase from PDS shops at prices higher than the PDS prices will also be considered as purchase from PDS as long as the price paid is perceptibly lower than the market price. (This is a departure from the practice followed in earlier rounds.)

1.9.14 Economic activity: The entire spectrum of human activity falls into two categories: economic activity and non-economic activity. Any activity that results in production of goods and services that adds value to national product is considered as an economic activity. The economic activities have two parts - market activities and non-market activities. Market activities are those that involve remuneration to those who perform it, i.e., activity performed for pay or profit. Such activities include production of all goods and services for market including those of government services, etc. Non-market activities are those involving the

production of primary commodities for own consumption and own account production of fixed assets.

Production of any good for own consumption is considered as economic activity by UN System of National Accounts but production of only primary goods is considered as economic activity by NSSO. While the former includes activities like own account processing of primary products among other things, in the NSS surveys, processing of primary products for own consumption is not considered as economic activity. However, it may be noted that 'production of agricultural goods for own consumption' covers all activities up to and including stages of thrashing and storing of produce, for own consumption, comes under the coverage of the economic activities of NSSO.

The term 'economic activity' will thus include:

- (i) all the market activities described above, i.e., the activities performed for pay or profit which result in production of goods and services for exchange,
- (ii) of the non-market activities,

- (a) all the activities relating to the primary sector (i.e. **industry Divisions 01 to 14 of NIC-2004**) which result in production (including free collection of uncultivated crops, forestry, firewood, hunting, fishing, mining, quarrying, etc.) of primary goods, including thrashing and storing of grains for own consumption.

and

- (b) the activities relating to the own-account production of fixed assets. Own account production of fixed assets includes construction of own houses, roads, wells, etc., and of machinery, tools, etc., for household enterprise and also construction of any private or community facilities free of charge. A person may be engaged in own account construction in the capacity of either a labour or a supervisor.

It is to be noted that as in earlier rounds, the activities like prostitution, begging, etc., which may result in earnings, by convention, will not be considered as economic activities. In earlier rounds, activities under 'smuggling' were kept outside the economic activity. In the field, probing is perhaps not extended to see whether the production of goods and services is carried out in the form of smuggling. Thus, in practice, production of goods and services in the form of smuggling has actually been considered as economic activity in NSS surveys. In view of this, activity of a person may be judged irrespective of the situation whether such activity is carried out illegally in the form of smuggling or not.

1.9.15 The various constituents of 'workers', are explained below:

- (a) **Workers (or employed):** Persons who are engaged in any economic activity or who, despite their attachment to economic activity, have abstained from work for reasons of illness, injury or other physical disability, bad weather, festivals, social or religious functions or other contingencies necessitating temporary absence from work constitute workers. Unpaid helpers who assist in the operation of an economic activity in the household farm or non-farm activities are also considered as workers.

1.9.16 It may be noted that workers are further categorized as *self-employed*, *regular salaried/ wage employee* and *casual wage labour*. These categories are defined in the following paragraphs.

1.9.17 **Self-employed:** Persons who operate their own farm or non-farm enterprises or are engaged independently in a profession or trade on own-account or with one or a few partners are self-employed in household enterprises. The essential feature of the self-employed is that they have *autonomy* (i.e., regarding how, where and when to produce) and *economic independence* (i.e., regarding market, scale of operation and money) for carrying out operation. The fee or remuneration received by them consists of two parts - the share of their labour and profit of the enterprise. In other words, their remuneration is determined wholly or mainly by sales or profits of the goods or services which are produced.

The self-employed persons may again be categorised into the following three groups:

- (i) **own-account workers:** They are the self-employed who operate their enterprises on their own account or with one or a few partners and who during the reference period by and large, run their enterprise without hiring any labour. They may, however, have unpaid helpers to assist them in the activity of the enterprise.
- (ii) **employers:** The self-employed persons who work on their own account or with one or a few partners and by and large run their enterprise by hiring labour are the employers, and
- (iii) **helpers in household enterprise:** The helpers are a category of self-employed persons mostly family members who keep themselves engaged in their household enterprises, working full or part time and do not receive any regular salary or wages in return for the work performed. They do not run the household enterprise on their own but assist the related person living in the same household in running the household enterprise.

1.9.18 There is a category of workers who work at a place of their choice which is outside the establishment that employs them or buys their product. Different expressions like 'home workers', 'home based workers' and 'out workers' are synonymously used for such workers. For the purpose of this survey, all such workers will be commonly termed as 'home workers' and will be categorised as 'self-employed'. The 'home workers' have *some degree of autonomy* and *economic independence* in carrying out the work, and their work is not directly supervised as is the case for the *employees*. Like the other self-employed, these workers have to meet certain costs, like actual or imputed rent on the buildings in which they work, costs incurred for heating, lighting and power, storage or transportation, etc., thereby indicating that they have some tangible or intangible means of production. It may be noted that *employees* are not required to provide such inputs for production.

1.9.19 It may further be elaborated that the 'putting out' system prevalent in the production process in which a part of production which is 'put out' is performed in different household enterprises (and not at the employers establishment). For example, *bidi* rollers obtaining orders from a *bidi* manufacturer will be considered as home workers irrespective of whether or not they were supplied raw material (leaves, *masala*, etc.), equipment (scissors) and other means of production. The fee or remuneration received consists of two parts - the share of

their labour and profit of the enterprise. In some cases, the payment may be based on piece rate. Similarly, a woman engaged in tailoring or embroidery work on order from a wholesaler, or making *pappad* on order from some particular unit/ contractor/ trader at her home will be treated as 'home worker'. On the other hand, if she does the work in the employers premises, she will be treated as *employee*. Again, if she is not undertaking these activities on orders from outside, but markets the products by herself/ other household members for profit, she will be considered as an own account worker, if of course, she does not employ any hired help more or less on a regular basis.

1.9.20 Employee: Persons working in others farm or non-farm enterprises (both household and non-household) and getting in return salary or wages are the employees.

1.9.21 Rural Labour: Manual labour working in agricultural and /or non-agricultural occupations *in return for wages* paid either in cash or in kind (excluding exchange labour) and *living in rural areas*, will be taken as rural labour.

1.9.22 Agricultural labour: A person will be considered to be engaged as agricultural labour, if he/she follows one or more of the following agricultural occupations in the capacity of a wage paid manual labour, whether paid in cash or kind or both:

- (i) farming
- (ii) dairy farming
- (iii) production of any horticultural commodity
- (iv) raising of livestock, bees or poultry
- (v) any practice performed on a farm as incidental to or in conjunction with farm operations (including forestry and timbering) and the preparation for market and delivery to storage or to market or to carriage for transportation to market of farm produce.

Working in fisheries is excluded from agricultural labour. Further, 'carriage for transportation' refers **only to the first stage of the transport** from farm to the first place of disposal.

1.9.23 Household principal industry and occupation: To determine the household principal industry and occupation, the general procedure to be followed is to list all the occupations pertaining to economic activities pursued by the members of the household excluding those employed by the household and paying guests (who in view of their staying and taking food in the household are considered as its normal members) during the one year period preceding the date of survey, no matter whether such occupations are pursued by the members in their principal or subsidiary (on the basis of earnings) capacity. Out of the occupations listed that one which fetched the maximum earnings to the household during the last 365 days preceding the date of survey would be considered as the principal household occupation. It is quite possible that one or more members of the household may pursue the household occupation in different industries. In such cases, the particular industry out of all the different industries corresponding to the principal occupation, which fetched the maximum earnings, should be considered as the principal industry of the household. In extreme cases, the earnings may be equal in two different occupations or industry-occupation combinations. By convention, in such cases, priority will be given to the occupation or industry-occupation combination of the senior-most member.

1.9.24 Public works: ‘Public works’ are those activities which are sponsored by Government or Local Bodies, and which cover local area development works like construction of roads, dams, bunds, digging of ponds, etc., as relief measures, or as an outcome of employment generation schemes under the poverty alleviation programme such as Employment Guarantee Scheme (EGS), Sampoorna Grameen Rozgar Yojana (SGRY), National Food for Work Programme (NFFWP), etc. Although Indira Awaas Yojana (IAY) was considered as public works in the 62nd round, it has been excluded from the coverage of public works in this round as it does not generate wage employment.

The coverage of schemes under ‘public works’ is restricted to those schemes through which the Government generates wage employment under poverty alleviation programme, or relief measures. It may be noted that the names of these schemes signify the Budget Heads under Plan from which funds are released for carrying out various ‘types of works’. The types of works that are generally undertaken through these schemes, are watershed development, drought proofing, land levelling, flood control, laying pipes or cables, sanitation, water harvesting, irrigation canal, development of orchard, road construction, building construction / repair, running crèche, etc.

There may be some schemes sponsored by the Government and in operation, which are conceived as self-employment generation. Some such schemes of the Government are Swarnjayanti Gram Swarozgar Yojana (schemes under erstwhile IRDP merged with this), Rural Employment Generation Programme (REGP), Prime Minister’s Rozgar Yojana (PMRY), Valmiki Ambedkar Awas Yojana (VAMBAY), etc. Employment generated through these schemes is not to be considered within the purview of ‘public works’.

Sometimes, the Government may undertake various programmes, viz., Accelerated Rural Water Supply Programme (ARWSP), Rural Sanitation Programme (RSP), Drought Prone Areas Programme (DPAP), Desert Development Programme (DDP), Integrated Wastelands Development Programme (IWDP), Pradhan Mantri Gram Sadak Yojana (PMGSY), etc. The main objective of such programmes is on infrastructure development rather than poverty alleviation and generation of employment. Moreover, these programmes are executed as projects through contractors. Employment generated through these programmes, which are executed through contractors, is also kept outside the domain of ‘public works’. However, if similar activities relating to rural water supply, rural sanitation, desert development, wastelands development, etc. are undertaken by the State Government or Local Bodies to provide wage employment and without employing any contractor for its execution, those are to be considered under ‘public works’.

To distinguish between ‘*public works*’ and works not classifiable as ‘*public works*’, some broad characteristics of ‘*public work*’ have been identified, viz. the primary objective is generation of wage employment and poverty alleviation, and creation of community asset as an outcome in achieving those main objectives. These features of public works along with the description of some wage employment generation schemes given above will be helpful in identification of ‘*public works*’.

A short description of the three schemes sponsored by the Central Government, which are in operation either in rural areas or in urban areas, is given below:

1.9.24.1 Employment Guarantee Scheme (EGS): The National Rural Employment Guarantee Act, 2005 (NREGA) is an important step towards the realization of the right to work and to enhance the livelihood security of the households in the rural areas of the country. It extends to the whole of India except the state of Jammu & Kashmir. According to this Act, Rural Employment Guarantee Schemes (REGS) are formed by the State Governments. The Scheme provides at least one hundred days of guaranteed wage employment in every financial year to every household whose adult members volunteer to do unskilled manual work. Adult means a person who has completed his eighteen years of age. Unskilled manual work means any physical work which any adult person is capable of doing without any special skill/training. The implementing agency of the scheme may be any Department of the Central Government or a State Government, a Zila Parishad, Panchayat/Gram Panchayat or any local authority or Government undertaking or non-governmental organization authorized by the Central Government or the State Government. If an applicant for employment under the scheme is not provided employment within 15 days of receipt of his application seeking employment or from the date on which employment has been sought, the applicant will be entitled for getting daily unemployment allowances.

1.9.24.2 Sampoorna Grameen Rozgar Yojana (SGRY): The primary objective of the Sampoorna Grameen Rozgar Yojana (SGRY) is to provide additional wage employment in all rural areas and thereby ensure food security and improve nutritional levels. The secondary objective is the creation of durable assets and infrastructural development in rural areas. This scheme was announced by the Prime Minister on 15.8.2001 and launched in September 2001. The schemes of Jawahar Gram Samridhi Yojana (JGSY), Employment Assurance Scheme (EAS) have been merged under this programme w.e.f. 1.4.2002. The SGRY is open to all rural poor who are in need of wage employment and desire to do manual and unskilled work in and around the village/habitat. The programme is self-targeting in nature. While providing wage employment preference is given to agricultural wage earners, non-agricultural unskilled wage earners, marginal farmers, women, members of Scheduled Castes/ Scheduled Tribes, parents of child labour withdrawn from hazardous occupations, parents of handicapped children or adults with handicapped parents. The programme is implemented through the Panchayati Raj Institutions (PRIs). Thirty percent of employment opportunities are reserved for women under the programme. Around Rs. 10,000 crore are spent on the programme every year.

The programme is implemented on cost sharing ratio of 75:25 between the Centre and the States for the cash component of the programme. However, foodgrains under the programme are provided to the States free of cost.

Five per cent of the funds and foodgrains under SGRY are retained in the Ministry of Rural Development for utilization in areas of acute distress arising out of natural calamities or by taking up preventive measures in the chronically drought or flood affected areas. In addition, a certain percentage of the allotted foodgrains under the SGRY is reserved for the Special Component to be used in any Central or State Government scheme with wage employment potential to meet exigencies arising out of any natural calamity. The remaining funds and foodgrains under SGRY are distributed among the Zila Parishad, Intermediate Panchayats and Village Panchayat in the ratio of 20:30:50.

Wages under the programme are paid partly in the form of foodgrains and partly in cash. The States and UTs are free to calculate the cost of foodgrains paid as part of wages, at a uniform rate, which may be either BPL rate or APL rate, or anywhere between the two rates. The workers are paid the balance of wages in cash so that they are assured of the notified minimum wages.

Under the programme, priority is given to works of soil and moisture conservation, minor irrigation, rejuvenation of drinking water resources and augmentation of ground water, traditional water harvesting structures, desiltation of village tanks/ ponds, durable assets such as schools, kitchen sheds for schools, dispensaries, community centers, and Panchayat Ghars. Development of Haats, which are labour intensive, is also to be given priority. The size, cost and nature of the work should be such that they may be completed within a period of one year and in exceptional situations within a maximum period of two years.

1.9.24.3 National Food for Work Programme (NFFWP): The National Food for Work Programme (NFFWP) is being implemented in 150 most backward districts of the country from November, 2004. The objective of the programme is to provide additional resources to 150 most backward districts of the country so that generation of supplementary wage employment and provision of food security through creation of need based economic, social and community assets in these districts is further intensified. Foodgrains are provided to the States free of cost. Works are taken up under the programme in accordance with the Five Year Perspective Plan. The Collector is responsible for preparation of the Perspective Plan and for programme implementation.

1.9.25 Enterprise: An enterprise is an undertaking which is engaged in the production and/or distribution of some goods and/ or services meant mainly for the purpose of sale, whether fully or partly. An enterprise may be owned and operated by a single household, or by several households jointly, or by an institutional body.

1.9.26 Non-agricultural enterprise: All enterprises covered under Sections 'A' and 'B' of NIC-2004 are "agricultural enterprises" while the others covered under Sections 'C' to 'O' are "non-agricultural enterprises". The NIC-2004 booklet may be used for recording NIC codes in various schedules. *For the present round, non-agricultural enterprises under Section 'L' will be kept out of the purview of listing in schedule 0.0.* All other non-agricultural enterprises will be henceforth referred to as NAE for this survey.

1.9.27 Own account enterprise (OAE): An own account enterprise is an undertaking run by household labour, usually without any hired worker employed on a 'fairly regular basis'. By 'fairly regular basis' it is meant that employment was for the major part of the period of operation(s) of the enterprise during the last 365 days.

1.9.28 Establishment: Enterprises, which have got at least one hired worker on a 'fairly regular basis' are called establishments. Paid or unpaid apprentices, paid household member/ servant/ resident worker in an enterprise are considered as hired workers. Establishments have been further sub-divided into two classes: (i) Non-directory establishment (NDE) and (ii) Directory establishment (DE).

1.9.28.1 **Non-directory establishment (NDE):** An establishment having one to five workers (household and hired taken together) is termed as a non-directory establishment.

1.9.28.2 **Directory establishment (DE):** A directory establishment is an establishment, which has got six or more workers (household and hired taken together).

1.9.29 **Perennial enterprise:** Enterprises that are run more or less regularly throughout the year are called perennial enterprises.

1.9.30 **Seasonal enterprise:** Seasonal enterprises are those, which are usually run in a particular season or fixed months of a year.

1.9.31 **Casual enterprise:** Enterprises that are run occasionally, for a total of at least 30 days in the last 365 days, are called 'casual enterprises'.

1.9.32 **Household enterprise:** A household enterprise 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 enterprise is located in the premises of the household(s) or not. In other words, all proprietary and partnership enterprises are household enterprises.

1.9.33 **Non-household enterprise:** Non-household enterprises 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.

Table 1: Allocation of sample villages and blocks for NSS 63rd round

state/ u.t.	number of FSUs					
	central sample			state sample		
	total	rural	urban	total	rural	urban
(1)	(2)	(3)	(4)	(5)	(6)	(7)
ANDHRA PRADESH	1216	556	660	1216	556	660
ARUNACHAL PRADESH	116	64	52	116	64	52
ASSAM	400	256	144	400	256	144
BIHAR	496	240	256	496	240	256
CHHATTISGARH	280	120	160	280	120	160
GOA	40	16	24	60	24	36
GUJARAT	584	188	396	584	188	396
HARYANA	284	100	184	284	100	184
HIMACHAL PRADESH	236	144	92	236	144	92
JAMMU & KASHMIR	300	96	204	600	192	408
JHARKHAND	276	96	180	276	96	180
KARNATAKA	672	240	432	672	240	432
KERALA	632	416	216	632	416	216
MADHYA PRADESH	592	184	408	592	184	408
MAHARASHTRA	1224	288	936	1692	288	1404
MANIPUR	168	96	72	336	192	144
MEGHALAYA	128	68	60	128	68	60
MIZORAM	144	36	108	144	36	108
NAGALAND	104	32	72	248	32	216
ORISSA	508	316	192	508	316	192
PUNJAB	368	108	260	368	108	260
RAJASTHAN	596	300	296	596	300	296
SIKKIM	56	24	32	56	24	32
TAMIL NADU	1164	456	708	1164	456	708
TRIPURA	220	120	100	220	120	100
UTTAR PRADESH	1156	388	768	1156	388	768
UTTARANCHAL	140	48	92	140	48	92
WEST BENGAL	1200	532	668	1200	532	668
A & N ISLANDS	60	20	40	-	-	-
CHANDIGARH	48	4	44	48	4	44
D & N HAVELI	24	16	8	-	-	-
DAMAN & DIU	24	12	12	24	12	12
DELHI	472	16	456	944	32	912
LAKSHADWEEP	16	4	12	-	-	-
PONDICHERRY	56	8	48	56	8	48
ALL- INDIA	14000	5608	8392	15472	5784	9688

Chapter Two

Schedule 0.0: List Of Households And Non-Agricultural Enterprises

2.0.0 Introduction: Schedule 0.0 is meant for listing all the houses, households residing in the sample FSU (or segments 1 & 2 in case of large FSUs) along with all the non-agricultural enterprises including those without fixed premises found to operate for at least one day during the last 365 days preceding the date of survey. Some household particulars like household size, land possessed, households monthly consumer expenditure, number of distinct home based enterprises owned by household members and some enterprise particulars like description of activity, number of hired and total workers, NIC codes, duration of operation etc. are also collected. These auxiliary information will be used for grouping the households and grouping the enterprises into different enterprise types and different enterprise groups for forming second stage strata. The sampling frames for selection of households / enterprises for each of the second-stage strata will be prepared and details of the selection of sample households / enterprises 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 Unit of survey and sampling frame:

In the rural sector, first stage unit (FSU) is the village (panchayat ward for Kerala) as per census 2001.

In the urban sector, three kinds of frame will be used:

- (i) For 27 cities with population 1 million or above as per census 2001, list of urban blocks as per EC-98 will be used as frame and each block will be an FSU.
- (ii) For other cities and towns, latest available list of UFS blocks will be the frame and each UFS block will be an FSU.
- (iii) There are some census 2001 towns and outgrowths (OGs) for which UFS updation works are not yet complete. A list of such towns and OGs will be prepared and this will be the frame for these types of towns or part of towns. Each town/OG will be an FSU in this case.

It is indicated in the sample list under the head "frame code" as to which particular list has been used as the sampling frame for selection of FSUs. Frame code for (i) and (ii) will be the corresponding UFS phase codes. In the case of (iii), frame code will be given as the census 2001 frame code. The investigator, on arrival at a sample village (or panchayat ward for Kerala)/UFS block (hereinafter called block)/census town/OG [in the case of (iii)] will ascertain the exact boundaries of the sample FSU as per details in the sample list. 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/ census information in the urban areas. If it is found that the selected village has been split into two or more villages then the original village as per census 2001 will be identified and surveyed.

2.0.2 Listing of big non-agricultural enterprises and formation of segment 9: After ascertaining the boundaries of the sample FSU, all the non-agricultural enterprises having 50 or more workers and having operated for at least one day during last 365 days will be listed in block 2 of schedule 0.0. This will constitute *segment 9* of the FSU. Wherever big enterprises 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 enterprises for segment 9 in block 2 and the listing of enterprises in block 5a and 5b may be done simultaneously. For the FSUs requiring hg/sb formation, listing of enterprises of segment 9 in block 2 may be done at the time of the listing of hamlets (described in the para 2.0.3.1). While listing the enterprises in block 5a, these big enterprises are not to be included again.

2.0.3 Formation of hamlet-groups (hg's) and formation of segment 1 and 2: With a view to controlling the work load mainly at the stage of listing of households/enterprises, hamlet-group formation will be resorted to in the large FSUs in rural areas. A large FSU will be divided into a certain number (D) of sub-divisions called hamlet-groups (hg's). The number of hg's 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 enterprises found to exist in the sample village. The criteria for deciding the number of hg's to be formed in a large village have been discussed in detail in Chapter One. Following procedure may be adopted for forming segments 1 & 2:

The hg having maximum number of service sector enterprises under coverage of survey in the FSU will be selected with certainty (i.e. with probability 1) and designated as *segment 1*. *If in a particular FSU there is no service sector enterprise*, then number of non-agricultural enterprises will be considered. The hamlet group having maximum number of non-agricultural enterprises will then be chosen as segment 1. *If the sample FSU does not have any non-agricultural enterprise* then approximate populations of the hamlet groups will be considered and the hamlet group with maximum percentage share of population will be taken as segment 1.

Two more hg's will be selected for survey from the remaining hg's of the sample FSU with equal probability following the method of SRSWOR and they together will be marked as *segment 2*.

Listing and selection of households/enterprises will be done separately and independently in segments 9, 1 & 2. FSUs without hg/sb formation will not have segment 2.

The procedure for listing hamlets, forming segment 9 and forming hamlet-groups is outlined below:

2.0.3.1 Procedure: In a large village, 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 best described, perhaps, by listing sequentially the steps involved:

(i) Identify the hamlets as described above.

(ii) Ascertain approximate present population of each hamlet and identify the hamlets (a) which have at least one big non-agricultural enterprise (i.e. non-agricultural enterprise with 50 or more workers), (b) the hamlets with a service sector enterprise under coverage, (c) the hamlets with non-agricultural enterprise.

(iii) For each of the hamlets identified in (ii) above as having big enterprises, all the big non-agricultural enterprises in the hamlet will be listed in block 2.

(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 of sch. 0.0 in the order of their numbering. Indicate the area type and the present population content in terms of percentages for each hamlet.

(vi) Grouping the hamlets into D hamlet-groups is then to be done. The criteria to be adopted for hamlet-group formation are equality of population content and geographical contiguity (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 sch. 0.0. Hamlet-groups will be numbered serially in col.(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. Indicate the numbers also in the notional map. It is quite possible that a hamlet-group may not be constituted of hamlets with consecutive serial numbers. Indicate the area type and percent population for each hamlet group.

2.0.4 Formation of sub-blocks and their selection: Procedure for formation of sub-blocks, identification of the sub-blocks having big non-agricultural enterprises and listing of big non-agricultural enterprises are 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 block into a certain number (say, D) of divisions by more or less equalizing the population giving priority to geographical compactness within each sub-block as per the criterion specified in Chapter One. 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 col.(1) of block 4.2. For each sub-block, ascertain the approximate present population of the sub-blocks in terms of percentage of the total population and identify the sub-blocks having big non-agricultural enterprises. Record the percent population of each sub-block in col.(3) of block 4.2. List the big non-agricultural enterprises in block 2 from the identified sub-blocks to form *segment 9*. Selection of sub-blocks, formation of *segment 1* and *segment 2* are exactly same as those for rural FSUs with hg formation.

2.0.4.1 For census towns and OGs not in UFS for which special strata has been formed, 'Block' will mean the entire town or OG, 'sub-block' will mean hamlet group and 'pocket' will mean hamlet. The following procedure may be adopted in case of these towns/OGs:

- i) Sub-blocks will be formed following exactly the procedure of hamlet group formation in case of large villages i.e. listing of pockets will be done in block 4.1 and they will be grouped into suitable number of sub-blocks.
- ii) Formation of hamlet groups, selection of hamlet groups, etc. will be done as per description in para 2.0.3, although the hamlet groups will be termed as 'sub-block' to mean that they belong to urban sector.

- iii) Segment 9 will be formed considering the entire selected town/OG. Segments 1 & 2 will be formed as per guidelines in para 2.0.3.

Listing and selection of households/enterprises will be done separately and independently for each selected segment.

2.0.5 Starting point for listing: After having determined the area unit to be surveyed, the investigator will proceed to list the houses, households and the non-agricultural enterprises in the FSU. The listing may be done in the same order as that of the 2001 Census order of house listing. If the census order of house listing is not available, the listing may be started from the northwest corner of the village and proceeding southwards in serpentine manner. While listing the households and the non-agricultural enterprises, some essential minimum particulars about them will be collected for the purpose of classification (i.e. second stage stratification).

2.0.6 Structure of the schedule: The schedule 0.0 contains the following blocks :

Block 0: descriptive identification of sample village/ block

Block 1: identification of sample village/ block

Block 2: list of big non-agricultural enterprises having 50 or more workers (segment 9)

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

Block 4.1: list of hamlets/pockets (for sample village/non-UFS towns with hg/sb formation)

Block 4.2: selection of hg's/sb's

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

Block 5b: list of service sector enterprises under coverage and selection of enterprises
(segment 1 / 2)

Block 6: particulars of sampling of enterprises (for Schedule 2.345)

Block 6a: particulars of list frame enterprises

Block 7: particulars of sampling of households (for Schedule 1.0)

Block 8: distance of the village from nearest facility

Block 9: particulars relating to public works programme in the village

Block 10: particulars of field operations

Block 11: remarks by investigator/ senior investigator

Block 12: comments by supervisory officer(s)

2.0.7 Use of additional sheets of blocks 4.1, 4.2, 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 households / enterprises (blocks 2, 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 schedule 0.0 are described in the following paragraphs.

Before filling in blocks, it is necessary to put tick-marks in the appropriate boxes at left hand and right hand top corners of the first page of the schedule.

Block 0: Descriptive identification of sample village/block/ward (i.e. FSU)

2.0.8 General: This block is meant for recording descriptive identification particulars of the sample FSU. State/UT, district, tehsil / town name (tick-marking appropriately), village name, ward no. / investigator (IV) unit no., block no. are to be copied properly from the sample list in the appropriate places. For non-UFS towns, '- ' may be put against 'ward/investigator unit'.

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 will be recorded in box spaces provided in the block against each item (except for items 2 & 3, the codes of which are 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, 4 to 11, 13 and 14 shall be copied from the sample list.*

2.1.1 Item 12: FOD sub-region: The four-digit code corresponding to the FOD sub-region to which the sample FSU belongs will be recorded against item 12. A ‘-’ will be put against this item for the state samples and also for the central samples for the States of Arunachal Pradesh, Manipur, Mizoram and Tripura for which field work is carried out by the respective States.

2.1.2 Item 13: frame code: The different types of frames used for selection of FSUs are indicated by ‘frame code’ in the sample list. *Entry against item 13 shall be copied from the sample list.* The frame codes to be used are:

Rural: 2001 census – 13.

Urban: 1982-87 UFS – 06, 1987-92 UFS – 07, 1992-97 UFS – 09, 1997-2002 UFS – 11, 2002-2007 UFS – 14, EC '98 – 12, 2001 census – 13 (for non-UFS towns).

Frame code 13 in urban sector will be applicable only for FSUs belonging to special sub-strata formed with non-UFS towns.

2.1.3 Item 14: frame population: The population of the sample FSU as given in the sample list will be copied here. For villages and non-UFS towns, it will be the census 2001 population. For UFS blocks, it will be the UFS block population of the block as per UFS frame.

2.1.4 Item 15: 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 2001 census population. In the case of large difference with census 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.

2.1.5 Item 16: Approximate no. of non-agricultural enterprises : Approximate number of non-agricultural enterprises in the whole sample village/block, as ascertained by local enquiry from knowledgeable persons, may be recorded here.

2.1.6 Item 17: 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’ as recorded in block 4.2. If the sample FSU does not require any hg/sb formation, the entry against this item will be ‘1’.

2.1.7 Item 18: Survey code: The different survey codes are:

- selected village/block has been surveyed:
 - inhabited 1
 - uninhabited2
 - zero case3

- selected village/block is casualty but a substitute village/block has been surveyed:
 - inhabited 4
 - uninhabited5
 - zero case6

- selected village/block is casualty and no substitute has been surveyed7.

Some examples of zero cases are: FSUs comprising wholly the barracks of military and paramilitary forces (like CRPF, BSF etc.), rural areas declared as urban areas and now forming part of UFS frame used for urban sampling, FSUs wholly submerged under water in a dam or 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. As against this, the FSU whose entire population has shifted elsewhere due to some natural calamities like fire, cyclone etc., but is likely to return in the future, will be considered as uninhabited FSU and will be given code 2. If the substitute FSU cannot be surveyed, survey code will be 7.

2.1.8 Item 19: Reason for substitution of original sample: In all the cases where the *originally* selected sample FSU is a casualty irrespective of whether it has been substituted and subsequently surveyed or not surveyed (i.e. for codes 4 to 7 against item 18), the reason for its becoming a casualty will be recorded in terms of code against item 19. The codes are:

- Sample village/block:
 - 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 18 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 19. As stated earlier, such cases will be considered as surveyed and will be treated as zero cases.*

Block 2: List of big non-agricultural enterprises having 50 or more workers (segment 9)

2.2.0 General: This block is meant for listing the big non-agricultural enterprises located within each FSU. These enterprises will be identified by the criterion of number of workers in the enterprise. Any non-agricultural enterprise in which the total number of workers is 50 or more and has operated for at least one day during the last 365 days preceding the date of survey will be listed in this block. These enterprises will be treated as forming a separate segment (*segment 9*) within the FSU. After listing all such enterprises in the entire FSU, only those engaged in the activities under the coverage of present survey will be considered for canvassing the detailed schedule 2.345. *It is to be noted that all the eligible enterprises belonging to segment 9 will be surveyed and no sampling of enterprises will be necessary for segment 9.*

The listing of enterprises in block 2 may be done along with the listing of enterprise in block 5a if the FSU is small and hg/sb formation is not necessary. An enterprise must either belong to segment 1 or segment 9 but not to both in this case. 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 stage of forming hg/sb 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 enterprise in the hamlet/pocket/sub-block. If there are some such enterprises in the hamlet/pocket/sub-block, they will be identified then and there and house number, name, address will be recorded in cols. (1) and (2) of block 2 without fail. Suitable reference for the identity of the hamlet/pcket/sub-block may also be kept within brackets on the right side of the row corresponding to the enterprise. *It is emphasised that if a big unit is located in the area under selected segment 1 or 2, it will be included in segment 9 and listed in block 2 and not in blocks 5a/5b. In other words, no enterprise will be common between segments 1, 2 and 9.*

2.2.1 The columns of block 2 are exactly the same as some of the columns of blocks 5a and 5b. Columns (1) to (11) of block 2 correspond to the columns 1, 3, 16, 17, 18, 19, 21, 22, 23, 24 and 25 of blocks 5a and 5b respectively. Column headings are also same in the two blocks. Therefore, for the detailed procedure regarding filling-in the columns of block 2, descriptions for the corresponding columns given in respect of blocks 5a and 5b may be referred to. A running serial number may be given in col. (12) which will be the sample enterprise number for eligible enterprises belonging to segment 9.

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 village (panchayat wards for Kerala)/block showing the boundaries of the hamlets/pockets 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/pockets as given in col.(1) of block 4.1 will be written down on the map against each hamlet. The hamlet-group/sub-block number given in col.(1) of block 4.2 to which the hamlet/pocket belongs will also be shown against each hamlet/pocket within brackets on the right side of the hamlet number. The areas for the selected hamlet-groups/sub-blocks shall be shaded in the map.

Block 4.1: List of hamlets/pockets (for sample villages/non-UFS towns with hg/sb formation)

2.4.1.0 This block is to be filled-in for the rural samples requiring formation of hamlet-groups *as well as for the non-UFS census towns/OGs* requiring formation of sub-blocks (i.e. for D>1). All the hamlets/pockets located in the village/non-UFS town will be listed in the specified order.

2.4.1.1 **Column (1) to (3):** A running serial number for the hamlets will be given in col.(1). Name of the hamlets/pockets will be written in col.(2). Present population of each hamlet expressed as percentage of the total village/town population will be given in col.(3) in whole numbers. Entries in col.(3) should add up to 100.

2.4.1.2 **Column (4): area type:** Codes will be given in priority order of 1, 2 and 3. Entry in col.(4) will be 1 if there is any establishment and/or OAE belonging to service sector activity

under coverage in the hamlet/pocket. The entry will be 2 if any establishment / OAE belonging to service sector activity under coverage is not available but there are establishments and/or OAEs belonging to other non-agricultural activities in the hamlet/pocket. Code 3 may be entered if there is no non-agricultural activity in the hamlet/pocket. *It may be noted that while deciding about the area types, the enterprises earmarked for segment 9 should not be considered.* The information in col.(4) may be utilised for determining the area type in block 4.2.

Block 4.2: Selection of hg's/sb's (blocks)

2.4.2.0 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 2.0.3 and 2.0.4 for the procedures of formation and numbering of hg's/sb's. For UFS towns, this column may be left blank.

2.4.2.1 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 2.0.3 and 2.0.4. The last serial number in this column will be the value of 'D' which is to be recorded against 'D' below the block heading.

2.4.2.2 Column (2): serial no. of hamlets/pockets in the hg/sb: This column is to be filled up only for sample villages and non-UFS towns/OGs requiring hg/sb formation. The serial numbers of the hamlets/pockets recorded in column (1) of block 4.1 constituting each hamlet-group (for villages)/sub-block (for non-UFS towns) are to be recorded in column (2) separated by commas.

2.4.2.3 Column (3): (%) of population in the hg/sb: Approximate present population of the hg/sb in terms of percentage to total FSU population will be recorded in column (3) in whole number. Entries in this column should always add up to 100.

2.4.2.4 Column (4): area type: Codes will be given in priority order of 1, 2 and 3. Entry in col.(4) will be 1 if there is any establishment and/or OAE belonging to service sector activity under coverage in the hg/sb. The entry will be 2 if any establishment / OAE belonging to service sector activity under coverage is not available but there are establishments and/or OAEs belonging to other non-agricultural activities in the hg/sb. Code 3 may be entered if there is no non-agricultural activity in the hg/sb. *It may be noted that while deciding about the area types, the enterprises earmarked for segment 9 should not be considered.* The information in col.(4) may be utilised for identifying hamlet-group/sub-block '0'.

2.4.2.5 Column (5) – (7): Three hg's/sb's will be selected from the large FSU for the purpose of survey. One hg/sb will be selected purposively in the following manner:

- (a) If there is one or more hg/sb with service sector enterprises under coverage, then the hg/sb with the maximum number of such enterprises will be selected purposively.
- (b) *If there is no service sector enterprise under coverage* in the FSU but there is one or more hg/sb with non-agricultural enterprises, then the hg/sb with the maximum number of such non-agricultural enterprises will be selected purposively.
- (c) *If there is no non-agricultural enterprise in the FSU*, then the hg/sb with maximum percent share of population as per col. (3) will be selected purposively.

The hg/sb number for the purposively selected hg/sb will be '0' and it will be termed as *segment 1*.

In case there are more than one hg's/sb's satisfying the criterion for identification as hg/sb '0' according to the procedure described above, the following method for breaking the tie will be adopted:

- i) If two or more hg's/sb's have the same maximum number of service sector enterprises, the one among them having the maximum number of non-agricultural enterprises will be chosen as hg/sb '0'.
- ii) If the tie still persists, then out of the hg's/sb's tied by (i) above, the hg/sb having the maximum percentage share of population will be identified as hg/sb '0'.
- iii) If the deadlock is not resolved even after that, then out of the hg's/sb's tied by (ii) above, one will be selected randomly and taken as hg/sb '0'.

2.4.2.5.1 Column (5): sampling serial number of the hg's/sb's: Against the hg/sb chosen for segment 1, '0' will be entered in this column. Rest (D – 1) hg/sb will be given a running serial number from top starting with 1 in this column.

2.4.2.5.2 Column (6): order of selection: Two hg/sb will be selected with SRSWOR from the (D–1) hg/sb. First, '0' will be entered against hg/sb number '0' of col. (5). Then draw a random number, say R1, between 1 and (D – 1). Enter '1' in column (6) against the serial number in column (5) that is equal to R1. Next draw another random number between 1 and (D-1). If it is equal to R1, reject this random number and draw another random number. Continue this way till a distinct random number different from R1, say R2, is drawn. Enter '2' in column (6) against the serial number in column (5) that is equal to R2.

For all other hg's/sb's (except the three selected), column (6) may be left blank.

Record the values of R1 and R2 against 'R' in the block heading, separating them by commas.

2.4.2.5.2 Column (7): segment number: '1' will be entered in column (7) against the hg/sb number with order of selection number 0 in column (6). For other two hg/sb with order of selection numbers 1 and 2 in col. (6), enter '2' in column (7).

2.5 Blocks 5a and 5b

In these blocks, various information are to be given separately for each of the two segments selected for survey. *When there is no hamlet-group/sub-block selection, the information in respect of the whole village/block shall be given against segment number '1' in these blocks.*

2.5a Block 5a: List of households and non-agricultural enterprises and selection of households (segment 1 / 2):

2.5a.1 Listing of houses, households and non-agricultural enterprises (NAEs) covered in the present survey will be done in this block. Collection of a few particulars for identification of unorganized service sector enterprises, preparation of sampling frames and selection of sample enterprises (for sch. 2.345) and sample households (for sch. 1.0) - all these operations shall also be carried out in this block. *Listing of households / enterprises are to done separately for segment 1 and 2 for large FSU requiring hg/sb formation.*

2.5a.2 It is essential to ensure that there is no omission or duplication of any house, household or non-agricultural enterprise. *Households which are found to be temporarily absent at the time of listing and the non-agricultural enterprises run by them are also to be listed and included in the frame of households/enterprises, as the case may be, before sample selection.* After obtaining as much details as possible from the neighbours about the absentee households and the enterprises

run by them, attempt should be made to contact the households/enterprises at the appropriate hours (even outside the normal working hours of the investigators) and if need be by revisiting the households/enterprises during the survey period in the sample village/block. All temporarily locked households should be listed and included in the overall frame for sample selection. *All temporarily locked NAEs should be listed and included in the overall frame for sample selection provided the following information can be ascertained from local enquiry:*(i) *the enterprise is an unorganised sector enterprise under survey coverage;*(ii) *the NIC 2004 code for the activity of the enterprise;*(iii) *type of enterprise (i.e. establishment/OAE);*(iv) *the enterprise operated for at least 30 days during the preceding 365 days (15 days for seasonal enterprise).* In order to ensure complete listing of houses/households/NAEs, it is, therefore, better to follow some definite order for listing. The order followed in 2001 population census 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.

2.5a.3 *A house to house* enquiry will be made to list all the houses, households and NAEs. A household is enumerated in the house where it resides and an enterprise will be listed in the house in which it is situated. The following two situations may be kept in mind during listing. First, an enterprise 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, transistor/radios etc. inside a house not visible from outside. Secondly, the enterprise 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 enterprises can be detected only by enquiring about the activities of the members of the household. Necessary care may be taken to list such enterprises.

2.5a.4 *While listing 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 enterprise 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 enterprise. 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 list the next house. *Care should be taken to list all the seasonal NAEs, though may not be operating on the date of survey.*

2.5a.5 NAEs *without fixed premises* may be listed against the **households** of the owners whereas those with *fixed premises* are to be listed at their **sites**. By ‘fixed premises’, we mean that the entrepreneurial activity is carried out within some sort of permanent structure (refer to Para 2.5a.7 for further details). Partnership enterprises run without fixed premises may be listed against the household of the **partner who takes major decisions** for running the enterprise. An enterprise pursuing mixed activities or an entrepreneur pursuing multiple activities may be listed separately under respective NIC codes if separate accounts of employment, receipts, expenses, etc. for each such activity are available. Otherwise, it will be listed as one enterprise with NIC code corresponding to the *major* activity. By major activity, we mean the activity fetching maximum income to the enterprise 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/employment in the order specified.

It is to be noted that all NAEs found to be in operation for at least one day during the last 365 days are to be listed irrespective of whether they are *operating on the date of survey or not*. However, if any NAEs *with fixed premises* is come across 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 enterprise 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.

2.5a.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. 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 col (6) of block 4.2) will be recorded in block capitals on the first line of the listing block (i.e. blocks 5a and 5b). 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/pockets belonging to the next hg/sb (i.e. the hg/sb with order of selection number 2 in col (6) 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.

2.5a.7 In connection with listing, some special situations are described below:

(i) In a 'hat'(i.e. periodical market) there are some permanent structures built by panchayat or local bodies. The entrepreneurs occupy them on 'hat' 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 or no structure at all, are deemed be carried out without fixed premises.

(ii) In daily markets or 'hats', 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 enterprises will be listed not in the markets/'hats' but against the households of the owners where they reside.

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

(iv) Enterprises run without fixed premises on partnership basis shall be listed against the household of the **partner who takes major decisions** for running the enterprise. If that partner is not residing in the selected FSU, then the partner residing in the FSU who is listed first will be approached for collecting information.

(v) 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.

(vi) 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/turnover/employment in that order of priority*. To determine the appropriate NIC code for such enterprises *for listing and classification into second-stage strata*, the following may be considered:

a) when a service activity under coverage is mixed up with non-service activities, the major activity (i.e. whether to be treated as service or non-service enterprise) may be determined at 2-digit level of NIC on the basis of maximum income / turnover / employment.

b) When two or more service activities are mixed, major activity may be determined at 3-digit level of NIC on the basis of maximum income / turnover / employment. Only in case of NIC groups 630 and 919, segregation at 4-digit level may be done since enterprises under some 4-digit codes are either out of coverage or will be in different second stage strata.

(vii) In 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 enterprise is carried out in the household and products are sold in a fixed stall or shop or a fixed structure then the enterprise will be listed as manufacturing at the location of the household and not at the stall/shop.

(viii) If same service activity is being carried out in different places 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, each will be listed as a separate enterprise. If accounts are not separable, then suitable apportionment may have to be done.

(ix) Sometimes, a concern may set up an office for facilitating its work and not rendering any type of service to other agencies or public. The office may be located away from the main concern even in some other town, district or State. In such a case, while the main concern will be classified under the appropriate NIC code and surveyed, the office will also be treated as a branch office of the concern and surveyed under the same NIC code as that of the concern.

(x) If several doctors practise from one place with no separate management facility for the premise, then all the doctors are to be listed separately and considered to be forming separate enterprises.

(xi) Recording of *blank* audio and video tapes for sale or providing the service of recording on *blank* tapes of customers will be listed under NIC division code 92. Providing the service of Xerox copying will also be listed under NIC division code 74.

(xii) When a master weaver distributes yarn to weavers working at 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 bidi 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

and their remuneration contains an element of profit in addition to labour compensation, they should be treated as constituting separate or independent household enterprises.

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

(xiv) Sale of own agricultural produce directly by the producer will not be treated as non-agricultural (i.e. trading) activity. Similar is the case of a person engaged in production of milk and selling the same. However, door-to-door collection of milk and selling will be listed as a trading activity.

2.5a.8 Certain types of enterprises will *not be covered* in the survey:

(i) Within the sections under coverage (i.e. H, I, J, K, M, N, O), 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 2004 codes under coverage.

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

Enterprise 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 schools, libraries etc. set up by Government, Panchayat etc. will be treated as *public sector enterprise*. Enterprises, except cooperatives, being run with shares of both the Government, local body etc. and a private body will be treated as *public sector enterprises* irrespective of the amount of share held by Government, local body etc. 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. Loans granted by the Government, local body etc. do not make an enterprise a public sector enterprise.

(iii) The activities of membership organisations like trade unions, religious organisations, political organisations will be excluded from coverage.

However, activities such as running school, dispensary, hospital, orphanage, guest house etc. by the religious organisations 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 person employed on hired basis to render the service. But if service is provided without hiring any person, the activity will not be covered e.g. a dispensary run by a religious organisation will not be covered if the dispensary does not have at least one staff on payment 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 enterprise activities.

(iv) Government / fully Govt. aided educational institutions are left out of the coverage.

(v) A household having paying guest accommodation and providing food & lodging will not be considered as hotel/restaurant.

(vi) 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

(vii) Transport services exclusively used for domestic purposes and/or for other enterprises like trade, manufacture etc. which are outside the survey coverage, will not be considered for survey.

(viii) Godowns meant to store the farm produce, trading commodities, manufactured goods etc. owned by the owner of the godown himself will not be treated as storage and warehousing enterprise. Locker in commercial banks and in other type of enterprises for safe storage of precious articles will not be treated as storage and warehousing enterprise.

(ix) The individuals serving as housemaids, cooks, gardeners, governess, baby sitters, chowkidars, night watchman, etc. will be outside the coverage of the survey. However, if such services are provided by some agencies against prescribed fees, those agencies will be treated as enterprises.

(x) Teachers providing tuitions to students by visiting the households of students in lieu of fixed remuneration will not be considered as self-employed. However, if he runs a coaching centre at a fixed premise, he will be considered as running an enterprise.

The activity coverage as detailed in para 1.1.1 of Chapter One may also be referred to in this context.

2.5a.9 In sample FSUs with hamlet-group/sub-block formation, list of houses, households and 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 block 5a and 5b), as appropriate for the selected segment, may be retained and the other serial number may be deleted 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:

2.5a.10 **Column (1): house number:** All houses including vacant ones shall be listed by giving a house number. The 2001 population census house number or the number 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 purposes or is vacant, the purpose to which it is put will be written across the line, e.g. temple, dispensary, vacant, etc. However, details of the enterprise will be recorded for the non-residential houses having any non-agricultural enterprise. For family living under a tree or bridge etc. (i.e. without any house), a ‘-’ may be put in this column.

2.5a.11 **Column (2): household 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). All households (including those found temporarily absent) will be

given a running serial number in this column starting from 1. Household serial number will be given against the lines listed for households only. The NAEs run by a particular household will be listed just below the line for the household. Separate line will be used for each such enterprise and serial number for the enterprise will be given in col (16). In case of persons staying, say, in hostels and forming single member households, each of them will be listed in separate lines giving a household serial number. Continuous serial number starting from 1 will be given in column (2) for each of the segments 1 & 2 separately. This column will be left blank for the lines meant for vacant houses, non-residential buildings, etc.

2.5a.12 Column (3): name of head of household/name and address of enterprise/establishment/owner/ operator: For a household having serial number in column (2), the name of the head shall be recorded here. For enterprise, name of the enterprise/owner/operator etc. will be recorded in this column. If an enterprise bears a distinct name, only then the name will it be recorded; otherwise the name of the owner shall be recorded. If the owner of an enterprise stays at different place, the name and address of the owner/operator shall be recorded. For an institutional enterprise, name of the enterprise shall be recorded. In all cases, distinct name of the enterprise, if any, shall be given preference.

2.5a.13 Column (4): household size: The size of each household as defined in Chapter One will be recorded in this column. A small box space is provided against this column at the end of each page to record the total for this column. When there is more than one line for the same household, household size will be recorded in the first line only.

2.5a.14 Columns (5): land possessed code (rural only): This column will be filled in for rural FSUs only. Each household having a serial no. in col. (2) will get a code in this column. First, the information on area of land possessed, as defined in para 1.9.10 of Chapter One, as on the date of survey will be obtained from the household. The area will be determined in hectares and rounded off to two places of decimals. After that appropriate code will be given in this column. The codes are as given below:

area of land possessed (in hectares)	code
less than X.....	1
more than or equal to X.....	2

The value of 'X' for each State/UT is given in Table 1 at the end of this chapter.

For locked households, efforts must be made to get the information from the neighbours. If no information is available even from the neighbours, code 1 will be entered in this column.

2.5a.15 Column (6): urban only: average monthly household consumption expenditure (Rs): The household consumer expenditure has been explained in para 1.9.11 of Chapter One. The average monthly consumer expenditure incurred by the household during last 12 months may be recorded in this column.

2.5a.16 Column (7): urban only: monthly per capita expenditure (MPCE) (Rs): The entry for this column will be derived as entry in col. (6) divided by the household size in col. (4). This will be recorded in whole number of rupees.

2.5a.17 Column (8): urban only: MPCE code: Each household having a serial no. in col. (2) will get a code in this column. The codes are as follows:

MPCE (in Rs)	code
less than A.....	1
more than or equal to A.....	2

The value of 'A' for each NSS state-region is given in Table 2 at the end of this chapter.

For locked households, efforts must be made to get the information from the neighbours. If no information is available even from the neighbours, code 1 will be entered in this column.

2.5a.18 Columns (9) – (11): Schedule 1.0: sampling serial number: SSS: It may be recalled that for schedule 1.0, there will be three SSS in the rural area and two SSS in the urban area. Columns (9), (10) and (11) will provide the sampling frames for SSS 1, 2 & 3 pertaining to schedule 1.0.

2.5a.18.1 Column (9): SSS 1: (rural only): Sampling frames for SSS 1 for the rural FSUs will be prepared in this column. First, it will be enquired whether there is any member in the household who has worked in any public works scheme of the Government any time during the last 365 days. For definition of 'public work', para 1.9.24 of Chapter One may be referred. If the answer is yes, then a tick-mark (√) will be given against the household in col. (9). All the tick-marks (√) in cols. (9) will then be serially numbered starting from 1. This column will remain blank for urban FSUs.

2.5a.18.2 Columns (10) – (11): Sampling frames for SSS 2 and SSS 3 will be prepared through these two columns. For the rural sector, if a household has already been tick-marked in column (9), these two columns need not be filled in. Otherwise, households with code 1 in col.(5)/col.(8) will be tick-marked (√) in column (10) while households with code 2 in col.(5)/col.(8) will be given tick-marks (√) in column (11). Then all the tick-marks will be given running serial numbers starting from 1 in each column independently. These will be the sampling serial numbers for SSS 2 and SSS 3 respectively.

The highest serial nos. in each of these columns will be the value of 'H' for the respective SSS. This value will be recorded against 'H' in the space provided in the column headings.

2.5a.19 Columns (12) – (14): schedule 1.0: sample household number: SSS: Required number of sample households (h) will be drawn from each segment × SSS by SRSWOR and sample household numbers, 1 to h, will be recorded here. The value of 'h' may be recorded in the space provided in the column headings.

For selecting the sample households of any particular segment × SSS, the following procedure will be followed. Suppose 'H' denotes the total number of households in the frame [i.e. the highest entry in column (9)/(10)/(11)] and 'h' the number of households to be selected. If $H = h$, all the households will be selected and no random number need to be drawn. Otherwise, first draw a random number, say R_1 , between 1 and H. Next, draw another random number, say, R_2 , also between 1 and H. If $R_2 = R_1$, then reject R_2 and draw a fresh R_2 . Continue this way till requisite number of distinct R's [i.e. $R_1, R_2, \dots, R(h)$] have been drawn. Then the households with sampling serial numbers $R_1, R_2, \dots, R(h)$ [in column (9)/(10)/(11)] will be the selected households and be given sample household numbers as 1, 2,....., h respectively in columns (12)/(13)/(14). Encircle the corresponding sampling serial numbers in columns (9)/(10)/(11).

Column (12) will remain blank for urban FSUs.

2.5a.20 Column (15): non-agricultural enterprise: serial number: All non-agricultural enterprises shall be given a running serial number starting from 1 in this column. Locked enterprise will be listed and numbered serially only when information relating to cols (18) & (19) are available from knowledgeable persons. Otherwise, it should not be listed at all.

2.5a.21 Column (16): non-agricultural enterprise: description of activity: The activity of the enterprise shall be briefly described in words in this column, such as such as coaching, tea-stall, snack bar, dispensary, restaurant etc.

For a listed household, the number of enterprises listed in columns (16) and (17) will be more than or equal to the number enterprises noted in column (15) against that household.

2.5a.22 Column (17): non-agricultural enterprise: NIC-2004 code (2 or 3 or 4 digits): NIC-2004 pertaining to the activity of the enterprise will be recorded here. This will be used for preparing the frame for second stage strata. For enterprises other than those in service sector, 2-digit NIC code will suffice. But for service sector enterprises, 3-digit codes will be recorded. However, 4-digit code will be recorded for NIC Groups 630 and 919.

For mixed activities or the same activity being conducted in two different places, if the accounts, 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*. To determine the appropriate NIC 2004 code for such enterprises, the major activity will be first determined at the 2-digit level of NIC on the basis of maximum income/turnover/employment. For the service sector enterprises i.e. for sections H, I, J, K, M, N, O, the exercise will then be repeated at 3-digit level of NIC and further at the 4-digit level for enterprises belonging to Groups 630 and 919.

For list frame enterprises, if found in the FSU during listing, 3-digit NIC code may be recorded.

2.5a.23 Column (18): coverage code: The codes as described below may be entered in this column.

description	coverage code
<i>enterprises not under coverage:</i>	
belonging to NIC 2004 Sections A to G, L, P, Q and NIC 2004 codes 601, 603, 62, 651, 912, 9192 (organisations only) :	1
belonging to Govt./ PSU / ASI (2004-05) :	2
<i>enterprises under coverage:</i>	
belonging to list frame :	3
other enterprises:	
perennial :	4
seasonal :	5
casual :	6

It may be remembered that codes 1, 2 and 3 will get priority over the codes 4, 5 and 6.

2.5a.24 Column (19): enterprise serial number for those with coverage codes 4, 5 or 6: It relates only to service sector enterprises under survey coverage. If the entry in col.(18) is any of the codes 1 to 3, then col. (19) need not be filled up. For enterprises with codes 4, 5 or 6 in column (18), 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.

**2.5b Block 5b: list of service sector enterprises under coverage and selection
(segment 1 / 2)**

2.5b.0 In this block only service sector enterprises under coverage of survey will be considered. After copying the enterprise serial number (column 19) and the corresponding NIC codes (column 17) from block 5a, formation of frame for enterprises (i.e. SSS 1 – 8) and selection of sample enterprises 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.

2.5b.1 Columns (1), (19) and (17): Entries for these columns will be copied from the corresponding columns of block 5a. Care must be taken to transfer the entries correctly.

2.5b.2 Column (20): eligibility code: Code 1 shall be recorded if the enterprise operated for at least 30 days (15 days for seasonal enterprises) during the reference year. For enterprises, which operated for less than 30 days (15 days for seasonal enterprises), code 2 shall be recorded in this column.

For locked enterprise, 2 will be entered in this column.

Columns (22) to (41) shall be filled up if eligibility code in column (21) is 1 .

2.5b.3 Column (21): number of workers: total: The total number of persons *usually working on a working day* during the reference year for perennial and casual enterprises and during the last working season of the reference year for seasonal enterprises, shall be recorded in this column. This total should include both household workers and hired workers. All categories of workers including supervisory and primary shall be considered. Total should also include 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. A worker need not mean that the same person is functioning continuously; it only refers to a 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 enterprise on a fairly regular basis. *For enterprises running in shifts*, workers of all the shifts may be considered together (i.e. the numbers of workers will be added) for the purpose of making entries in columns (22) and (23). *The average number of workers on a working day during the reference year shall be recorded for both total and hired workers in columns (22) and (23) respectively.*

2.5b.4 Column (22): number of workers: hired: The number of hired workers in the enterprise, 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. Apprentices, paid or unpaid, shall be treated as hired workers. Unpaid helpers and labour

exchanged between households shall be treated as household workers. A paid household member/ servant/ resident worker working in the enterprise shall be considered as hired worker.

Information on number of workers, total and hired, may be recorded properly so as to avoid misclassification of enterprises by enterprise type.

2.5b.5 Column (23): enterprise type code: Each eligible enterprise shall be given enterprise type code on the basis of the entries made in columns (22) and (23). The codes are as follows:

Establishment i.e. enterprises with positive entry in col. (23). 1

OAE i.e. enterprises with entry zero in col. (23)2

For locked enterprise, 1 will be entered in this column.

2.5b.6 Column (24): SSS number: As described in Chapter one, a maximum of eight second stage strata (SSS) will be formed in each of the segments 1 & 2 of an FSU. SSS will be formed in the following manner:

NIC 2004 codes	enterprise type code	SSS number	description
<i>Establishments</i>			
659, 66, 67	1	1	financial intermediation excluding monetary intermediation but including money lending, self help group (SHG), co-operative credit society (659), insurance and pension funding, except compulsory social security (66), activities auxiliary to financial intermediation (67)
72, 73, 6302	1	2	storage and warehousing (6302), computer and related activities (72), research and development (73)
61, 90, 9191, 9199	1	3	water transport (61), sewage and refuse disposal, sanitation (90), activities of religious organisations excluding activities that are purely religious in nature (9191), activities of other membership organisations (9191)
551, 6301, 6303, 6304, 6309, 641, 701, 742, 743, 851, 921	1	4	hotels etc. (551), supporting and auxiliary transport activities, activities of travel agencies excluding storage and warehousing (6301, 6303, 6304, 6309), post and courier activities (641), real estate (701), architectural, engineering etc. (742), advertising (743), human health (851), motion pictures, radio, TV and other entertainment (921)
codes under coverage other than above	1	5	rest of the establishments
<i>OAEs</i>			
659, 66, 67	2	6	financial intermediation excluding monetary intermediation but including money lending, self help group (SHG), co-operative credit society (659), insurance and pension funding, except compulsory social security (66), activities auxiliary to financial intermediation (67)
70, 72, 73, 74	2	7	real state (70), computer and related activities (72), research and development (73), other business activities (74)
codes under coverage other than above	2	8	rest of the OAEs

SSS number corresponding to enterprise type × NIC codes will be entered in col. (25).

2.5b.7 Columns (25) – (32): Schedule 2.345: sampling serial number: SSS 1 to SSS 8: The enterprises with SSS numbers 1 to 8 in column (25) shall be separately tick-marked (√) independently in columns (26) to (33) as the case may be. Then all the tick-marks (√) appearing in each of the columns (26) to (33) shall be given a separate running serial number starting from 1. Total number of enterprises 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 (26) to (33) and these values will be recorded against 'E' in respective columns.

2.5b.8 Columns (33) – (40): sample enterprise number: SSS 1 to SSS 8: The number of enterprises to be selected (after adjustment for shortfall, if necessary) for each SSS will be recorded against 'e'. The required number of enterprises will be drawn from each SSS by SRSWOR and sample enterprise number will be recorded. *The sampling serial numbers of the selected enterprises may be encircled in columns (25) to (23).*

2.5b.9 An example showing the details of filling up some columns of block 4 & 5 and selection of households/enterprises is given at the end of this chapter.

2.6 Block 6: particulars of sampling of enterprises (for Schedule 2.345): In this block, particulars of sampling of enterprises shall be recorded.

2.6.1 Columns (4) to (9): Number of enterprises: For segments 1 & 2, total number of enterprises in the frame for each SSS i.e. the entries for column (4), are the highest sampling serial numbers recorded in columns (25) to (32) respectively of block 5b. These highest entries are also recorded against the symbols 'E' appearing in the headings of columns (25) to (32) of block 5b. They may be recorded properly in column 4 of block 6 for each segment. Number of enterprises selected for survey shall be recorded in column (5). These numbers are also recorded against 'e' in the headings of column (33) to (40) of block 5b. Columns (6) and (7) shall be filled up on the basis of survey code recorded against item 20 of block 1 of schedule 2.345. Number of filled-in 2.345 schedules with survey codes 1 and 2 shall be recorded in columns (6) and (7) respectively.

For entries relating to segment 9, block 2 will be the basis instead of block 5b. Number of enterprises for SSS numbers 1 to 8 will be counted from column (12) of block 2 and entered against the corresponding SSS of segment 9 in block 6. Total number of surveyed enterprises shall be recorded in column (8). It may be seen that (i) column (8) = column (6) + column (7) and (ii) column (9) = column (5) – column (8). For segment 9, column (9) = column (5) – column (8). The row for 'all' will give the totals of the relevant columns.

2.6a Block 6a: particulars of list frame enterprises (for Schedule 2.345): In this block, particulars of list frame enterprises that have been found in the sample FSU will be recorded. A list frame enterprise may be found during listing of enterprises in segment 9 or in any of the selected segments 1 & 2. These will have code 3 as coverage code in column (6) of segment 9 (block 2) or column (18) of segment 1 / 2 (block 5a). All such list frame enterprises will be listed separately here again.

2.6a.1 **Column (1): segment no.:** The segment number (9/1/2) in which the list frame enterprise appeared will be recorded here.

2.6a.2 **Column (2): enterprise name:** The name of the list frame enterprise will be recorded here.

2.6a.3 **Column (3): serial number:** The corresponding serial number of the list frame enterprise as recorded in column (3) of block 2 or column (15) of block 5a will be entered in this column.

2.6a.4 **Column (4): list frame serial number:** The serial number of the list frame enterprise given in the sample list for list frame enterprises may be copied here.

2.6a.5 **Column (5): NIC-2004 code (3-digit):** The 3-digit NIC code recorded in block 2/ block 5a against the list frame enterprise will be copied here.

2.6a.6 **Columns (6) – (7): number of workers:** Number of workers in the list frame enterprise, total and hired, will be recorded in these columns. *This information may be recorded in this block while listing of the enterprise is being done in blocks 2/5a since there is no provision for recording number of workers in block 2/5a for list frame enterprises.* Total number of workers will be entered in col. (6) and number of hired workers in col. (7).

2.7 **Block 7: particulars of sampling of households (for schedules 1.0):** Particulars of sampling of households for schedules 1.0 for each of the segments 1 & 2 will be recorded in this block. If there is no hg/sb formation, entry will be made against segment 1.

2.7.1 **Column (3): population:** Population as obtained by summing up the page totals of household sizes in column (4) of block 5a over all the listed households may be recorded in this column separately for segments 1 & 2. The total of populations of segment 1 & 2 will be recorded in the cell against 'all'.

2.7.2 **Columns (5) to (10): number of households listed:** Total number of households in the frame of each SSS of schedules 1.0 will be recorded in the corresponding cells of column (5) for each segment. Number of selected households will be copied in column (6). These are to be copied from the relevant columns of block 5a. References are as below:

Column (5) entries for SSS are same as the value of 'H' recorded in heading spaces of columns (9), (10) and (11) of block 5a for each segment. Column (6) entries will be equal to the value of 'h' recorded in heading spaces of columns (12), (13) and (14) of block 5a for that combination of segment × SSS.

Columns (7), (8) and (10) of block 7 may be filled up on the basis of survey codes given in item 18, block 1 of the respective schedules. The entries in columns (7), (8) & (10) will be the number of filled-in schedules with the survey codes 1, 2 & 3 in the corresponding schedules respectively. Total number households surveyed will be entered in column (9). It may be seen that (i) column (9) = column (7) + column (8) and (ii) column (10) = column (6) - column (9).

2.8 **Block 8: distance of the village from nearest facility:** In this block, it is aimed to collect information on the availability of some specific facilities like communication, markets, institutional agencies providing aid, assistance and credit to the villagers, etc.. *In case of hamlet group formation information are to be collected in respect of the entire sample village (panchayat ward in Kerala).*

If a facility is available in general to the villagers, it will be considered as a facility. The required information has to be obtained by contacting the village officials and / or other knowledgeable person(s). In case they are not aware of the existence of a particular facility, the nearest Block Development Officer or other related Agencies may be contacted for collection of the relevant information.

The block will be filled-in for inhabited villages and will be kept blank for villages that are uninhabited or are zero cases.

This block may be filled in after completion of listing of households.

2.8.1 Items 1- 33: Column (3): distance code: Distance in terms of code will be entered in this column against items 1 to 33. Distance from the nearest facility available to the villagers will be considered. The distance will be measured from the geographical centre of the village. However, if a particular facility is available within the village, the distance code will always be 1 irrespective of its distance from the centre of the village. One of the codes 2 to 6 will be applicable when the facility is available at a place outside the village. If a facility is available at two different places, the distances of the nearest place will be considered for recording the distance code. In this connection, it may be noted that if at a particular location, more than one facility is available in a combined form and if that location is the nearest one to the village in respect of all the facilities under consideration, then the distance code of that location is to be recorded against all the facilities. For example if the nearest secondary school also provides primary as well as middle level education and the nearest primary school or the middle school is farther away than the secondary school then the distance code of the secondary school is to be recorded for both the primary school and middle school also . The codes for distances are:

within village.....	1
outside village:	
less than 2 kms.....	2
2 kms. or more but less than 5 kms.....	3
5 kms. or more but less than 10 kms.....	4
10 kms. or more but less than 20 kms.....	5
20 kms. or more.....	6

Most of the items listed in the block are self-explanatory. However, some of the terms are explained below.

2.8.1.1 Items 1- 7: These items are self - explanatory. In States/UTs where districts do not have block/mandal, block/mandal headquarters will mean headquarters of immediately lower administrative unit under the district. For item 1, code '1' will not be applicable.

2.8.1.2 Item 8: metalled road: This will include roads made of pucca materials like asphalt, cement, concrete, bricks, stones, etc.

2.8.1.3 Item 9: all weather road: This is the road usable for all seasons of a year irrespective of the material used for the road.

2.8.1.4 Item 10: primary school: Generally, up to the standard of class IV is considered as primary education. However, the practices differ in some states where education of class V is also included under 'primary' level. For the purpose of this survey, education up to class IV or V,

as the local practice may be, will be considered as primary education. This item will cover institutions providing such educational facilities.

2.8.1.5 Item 11: secondary school: Secondary school provides education up to class X.

2.8.1.6 Item 12: higher secondary school / junior college: Higher secondary school provides education up to 10+2 standard. In some places it is also known as junior college. Institutions providing education up to 10+2 standard will be covered under this item.

2.8.1.7 Item 13: college: Colleges providing degree courses with a minimum of bachelor degree recognised by a university or equivalent will be covered under this item. Colleges providing diploma courses which are equivalent to degree courses are also to be covered under this item.

2.8.1.8 Item 14: health sub-centre / dispensary: A health sub-centre is the most peripheral contact point in the primary health care system. It covers around 5,000 populations in plain area and 3,000 populations in hilly / tribal area. It is run by government and located in the rural area. It is manned by two multi-purpose health workers – one male and one female. A sub-centre usually does not have facilities for treatment as in-patients. Dispensary is the consulting place / chamber which does not generally have facilities for treatment of in-patients.

2.8.1.9 Item 15: primary health centre: Primary health centre (PHC) is the first contact point between a village community and the medical officer. It has a medical officer and other paramedical staff. It is run by the Government and usually has in-patient and out -patient facilities. A PHC has jurisdiction over 6 sub-centres and serves about 30,000 populations in plain area and 20,000 populations in hilly / tribal area.

2.8.1.10 Item 16: community health centre / government hospital: Community Health Centres (CHC) serves about 1.2 lakh populations in plain area and 80,000 in the hilly / tribal area. The CHC functions as referral centre for the PHC. It is manned by medical specialists and paramedical staff and has in-patient and out-patient facilities. Medical institutions having provision of admission of sick persons as in-door patients (in-patients) for treatment are called hospitals. Hospital run by the central / state government or local bodies like municipalities will be covered under this item.

2.8.1.11 Item 17: private clinic / doctor: Private clinic is the consulting place / chamber of private doctors. Doctors are those having degrees/diploma in medicine and also registration from recognised universities / institutions deemed to be universities. These doctors may follow any of the systems - allopathic, homeopathy, ayurvedic, unani.

2.8.1.12 Item 18: medicine shop: A shop which sells drugs and medicines of any system of medicine viz. allopathic, homeopathic, ayurvedic or unani medicines, will be considered as a medicine shop.

2.8.1.13 Item 19: community centre: It is a place accessible to the villagers where facilities of viewing TV, video, etc., arranging ceremonies like marriage, festivals and other community programmes, etc., are available. The centre is generally located at a fixed place. The villagers will have access to the centre.

2.8.1.14 Items 20 – 21: post office, police station/police outpost: The items are self-explanatory.

2.8.1.15 Item 22: wholesale market: Wholesale market is a market where the buying and selling of goods or merchandise is done to retailers and other merchants and commercial users

but generally not to ultimate consumers. Thus, it is a market where wholesaler acts as a middleman between producer and retailer or ultimate consumer. The operations like sales, purchases and prices etc. of a wholesale market are sometimes supervised/controlled by market committee or some other agency.

2.8.1.16 Item 23: cooperative credit society: Co-operative credit society is a society that is formed through the co-operation of a number of persons (members of the society) for the benefit of the members. The funds are raised through contributions / investments by the members and the profits are shared by the members. Cooperative banks will also be considered here.

2.8.1.17 Item 24: commercial bank: This includes all nationalised banks including the State Bank of India and its subsidiaries. All other scheduled and non-scheduled banks, other than co-operative banks, should also be considered here.

2.8.1.18 Item 25: land development bank: Land development banks are co-operative societies established for advancing loans for acquiring assets of capital nature connected with land improvements, productivity of land and agricultural development. The land development banks sanction long terms loans, which are repayable over a period exceeding five years. If a cooperative bank performs the activities of a land development bank in addition to the usual activities of a cooperative bank, it will be considered under item 22 and not under this item.

2.8.1.19 Item 26: marketing society: Co-operative marketing society means a registered society established for the purpose of promoting marketing facilities primarily of agricultural produce. The marketing society receives the produce directly from the producers or through primary credit societies. The produce is then sold in different markets or to the high level marketing organisations etc. In addition to the marketing function, the societies may also undertake supply of agricultural requisites such as seeds, manure and fertilizer, pesticides and insecticides etc.

2.8.1.20 Item 27: PCO: Distance of the facility which is nearest to the village among telegraph office/ public call office (PCO) / e-mail centre will be recorded in this item in code. A public call office or e-mail centre will refer to a place accessible to the villagers with or without payment of fee. E-mail is the electronic mail which is sent through network (internet) from one place to another.

2.8.1.21 Item 28: video parlour/cinema hall: Distance of the nearest video parlour/cinema hall will be recorded in terms of codes.

2.8.1.22 Item 29: veterinary hospital / dispensary: A veterinary hospital / dispensary has provision for the treatment of animals.

2.8.1.23 Item 30: fertiliser / pesticide shop: Fertiliser / pesticide shop is one which sells fertiliser and / or pesticide.

2.8.1.24 Item 31: fair price shop: Fair price shop is the shop which sells some essential commodities at subsidised rate. This may be owned by the government, local self-government, a government undertaking, the proprietor of a firm, co-operative(s) or private persons (individually or jointly) or other bodies like club, trust, etc.

2.8.1.25 Items 32-33: cold storage, Industrial training institute: These items are self-explanatory.

2.8.2 Item 34: electricity connection (yes – 1, no – 2): If electricity is used in any part of the village for any purpose (agriculture, industry, street light, domestic etc.), it will be considered that the facility is available for the villagers and code 1 will be recorded.

2.8.3 Item 35: informant code: The information in block 7 is to be collected from one or more knowledgeable person(s) of the village. The source of such information collected is to be reported in this item. In case there is more than one source then the code will relate to the informant from whom maximum information has been collected. The codes are:

sarpanch (male).....	1
sarpanch (female).....	2
other panchayat member.....	3
Patwari/gram sewak	4
school teacher.....	5
health personnel.....	6
others.....	9

2.9 Block 9: particulars relating to public works programme in the village: the purpose of this block is to collect some information about public works taken up in the village during last 12 months. For explanation of the term public works, reference may be made to para 1.9.24 of Chapter One. Enquiries about the most recent public works programme will also be made through the block. *In case of hamlet group formation information are to be collected in respect of the entire sample village (panchayat ward in Kerala).*

The required information has to be obtained by contacting the panchayat/village officials and / or other knowledgeable person(s). In case they are unable to provide any information about public works programmes in the village, the nearest Block Development Officer or other related agencies might be contacted for collection of the relevant information.

The block will be filled-in for inhabited villages and will be kept blank for villages that are uninhabited or are zero cases.

This block may be filled in after completion of listing of households.

2.9.1 Item 1: whether any public works taken up in the village in last 12 months?: If any public works was in operation in the village during last 12 months, code '1' will be entered, otherwise '2' will be entered. Public works might be of different types, e.g. road construction, building construction, land levelling, digging of ponds, making embankments, digging/construction of irrigation canal, etc. They might be sponsored under various 'public works programme' such as EGS, SGRY, NFFWP, etc. Two or more 'types of public works' might be taken up under same 'public works programme' or one of them might be sponsored under one 'public works programme' while others might be sponsored under another 'public works programme'. Also, same 'type of public work' might be undertaken at different point of time under different 'public works programmes'.

For code '2' against this item, items 2 – 8 will remain blank.

2.9.2 Item 2: number of public works taken up in last 12 months: The number of distinct public works under different programmes that were in operation in the village during last 12 months will be recorded here. If same 'type of public works' is going on under two different 'public works programme', it will be counted only once.

2.9.3 Items 3 – 8: These items relate to the most recent public works programme. If two or more types of public works were in operation under the same public works programme, information will relate to the public work that started later. But if there were two or more public works in operation under more than one public works programme, the information will relate to the *public works programme* that started later and the type of public work will be the one that started later under the same public works programme.

2.9.3.1 Item 3: type of programme (code): After identifying the most recent public works programme, codes will be entered for the public works programme as follows:

Employment Guarantee Scheme (EGS)	1
Sampoorna Grameen Rojgar Yojana (SGRY).....	2
National Food for Work Scheme (NFFWP)	3
Any other wage employment programme for 'poverty alleviation' or as 'relief measure'	4

2.9.3.2 Item 4: type of public works (code): Type of work, most recent one under the most recent public works programme, will be recorded here in terms of code. The codes are:

irrigation canal/ water conservation/ water harvesting/	1
drought proofing/ flood control/ embankment etc.	
land levelling, development of orchard etc.....	2
road construction, laying pipes and cables.....	3
building construction/ repair.....	4
sanitation, running creche, etc.....	5
any other work.....	9

2.9.3.3 Item 5: wage rate for public works (Rs.): Wage rate given to the persons working under the most recent public works programme in the village will be reported here in whole number of rupees. If there were more than one wage rate, average wage rate will be reported.

2.9.3.4 Item 6: prevailing casual agricultural wage rate at that time (Rs.): The prevailing wage rate for casual workers in agriculture during the time of operation of the most recent public works programme in the village will be reported here in whole number of rupees. If there is more than one agricultural wage rate, e.g. different rates for males and females or for different agricultural activities, the average wage rate will be reported.

2.9.3.5 Item 7: who made the choice of the public works: Code for the authority deciding the choice of the type of public work under reference will be recorded in this item. The codes are:

gram panchayat.....	1
zila parishad	2

State Govt.....	3
don't know.....	4

2.9.3.6 Item 8: was there enough work on public works to satisfy demand?: Perception of the informant about the sufficiency of work generated by the type of public works under consideration in relation to the demand for work will be recorded here. The codes are: *yes – 1 , no – 2, don't know – 3.*

2.9.4 Item 9: informant code: Code will be entered against this item even if there was no public work in the village. The information is to be collected from one or more knowledgeable person(s) of the village. The source of such information collected is to be reported in this item. In case there is more than one source then the code will relate to the informant from whom maximum information has been collected. The codes are:

sarpanch (male).....	1
sarpanch (female).....	2
other panchayat member.....	3
Patwari/gram sewak	4
others.....	9

2.10 Block 10: Particulars of field operations: The details of field operations will be recorded in this block. While recording the total time taken to canvass the sch. 0.0 (i.e. column 3, srl. no. 4 of this block), it may be noted that the time taken to reach the sample village and come back should not be considered for filling in this item. In other words, total time spent in identification of the boundaries of the sample village/block, hamlet-group/sub-block formation, listing of households, formation of second-stage strata, selection of households and filling in all other blocks of this schedule may be recorded in hours. All other items are self-explanatory.

2.11 Block 11: remarks by investigator/senior investigator: The investigator/senior investigator may give his remarks here on any abnormal situation or entry in the schedule.

2.12 Block 12: comments by supervisory officer(s): The supervising officer inspecting the work relating to this schedule, may give his comments here.

2.13 Substitution of sample enterprises/ households, misclassification of enterprises and random numbers

2.13.1 Substitution of enterprises/households: If any sample enterprise/household 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 enterprise/household becomes a casualty, *it will be substituted by another in the same manner. If this enterprise/household also turns out to be a casualty, further substitute need not be taken. However, it must be ensured that a minimum of one sample enterprise is always surveyed for each of second stage and for each segment strata if $E > 0$; similar restriction will hold for sample household also when $H > 0$. 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 (block 11 & 12).

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

2.13.2 Misclassification of an enterprise during listing:

(a) It is quite possible in a few cases that a sample enterprise listed under a particular type (i.e. Establishment × NIC code or OAE × NIC code) in schedule 0.0 actually belongs to other type as detected during canvassing of schedule 2.345. *Entries for schedule 0.0 will not be changed if misclassification is found to occur.*

(b) In case a sample enterprise is found, during detailed enquiry, having some NIC-2004 code/enterprise type code other than the one recorded in column (18)/(24) of block 5b of schedule 0.0, then the same enterprise *will be surveyed (fresh selection will not be done) under revised codes recorded in schedule 2.345. However, if the enterprise goes out of the survey coverage because of the revision in industry division code or because of inclusion in ASI/Govt./PSU, substitute may be taken.* In all these cases entries made in block 6 need not be disturbed.

2.13.3 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 $(n + 1)$ 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 households/enterprise in the order: (i) for segment 1 – households for SSS of schedule 1.0, enterprises for schedule 2.345 and then (ii) for segment 2 – households for SSS of schedule 1.0, enterprises for schedule 2.345. 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 is exhausted, then the first column will be used.

2.14 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 Director (TC), DPD, NSSO,
Mahalanobis Bhavan,
164, Gopal Lal Tagore Road, Kolkata- 700108.
e-mail address: dpdnsso@cal.vsnl.net.in
fax: 033-25771025

A copy of the letter may be given to:

The Director (Coordination), SDRD, NSSO
Mahalanobis Bhawan
164, Gopal Lal Tagore Road, Kolkata- 700108.
fax: 033-25776439; e-mail address: ddgsdrd@cal2.vsnl.net.in

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. In case no substitute FSU could be surveyed even with best efforts [i.e. code 7 in item 18, block 1], a blank schedule 0.0 will be submitted with only blocks 0, 1, 8, 11 and 12 filled in. The word 'CASUALTY' is to be written at the top of the front page of the schedule in such cases.

All efforts must be made to ensure that at least one FSU is always surveyed from each sub-stratum for each sub-sample so as to prevent occurrences of void strata.

(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 or it is treated as a "zero-case", it will not be substituted. It will be treated as a valid sample and blank schedule 0.0 with only blocks 0, 1, 10, 11 and 12 filled in will be submitted in such cases. The word/words 'UNINHABITED' or 'ZERO CASE', as appropriate will be written on the top of the front page of the schedule in such cases. However, in Arunachal Pradesh and possibly elsewhere also in the hill tracts of North Eastern states where, for example, jhum cultivation is prevalent, whole village may shift from place to place. In such cases the sample village will be surveyed in the place where it is currently located and not treated as uninhabited if found absent in its original location.

(c) If a sample village 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 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 covered in the urban frame of FSUs, it is to be surveyed as per the rural programme. In such cases, however, 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. *It is suggested to write to SDRD before treating any sample as a zero case.*

(d) *It is important to note that a listing schedule 0.0 has to be submitted for every sample FSU irrespective of whether it is surveyed/substituted (including uninhabited and zero cases) or a casualty.*

2.15 Repetition of FSUs: If a sample FSU is repeated in the sample list, *it will be surveyed as many times as it has been selected.* The procedures to be followed in respective cases are described below:

2.15.1 Repetition within state or central sample FSUs:

Case (a): without hamlet-group/sub-block formation: If repetition is in the *same sub-round*, listing is to be done only once. The listing schedule will be copied with the identification particulars changed to those of the serial number against which it is found repeated. (The items that may change are only these: serial number and sub-sample). The sample households/enterprises will be selected afresh. However, if any household/enterprise already selected is selected again, it is to be substituted. If the required number of fresh households/enterprises (i.e. not selected in the first occasion) is not available in the frame as a result of which some households/enterprises are reselected in the second/subsequent occasion, entries in various blocks for such household/enterprise may be copied. If, however, repetition of the FSU takes place in a different sub-round, it is to be surveyed just like a new sample with fresh listing and sample selection.

Case (b): With hamlet-group/sub-block formation: If repetition is in the *same sub-round*, the hamlet-groups/sub-blocks formed during the first occasion will be used for all subsequent

repetitions. However, on the second and subsequent occasions, the survey will be conducted in the hamlet-group/ sub-block selected afresh. If one or both hg/sb are repeated, random number may be drawn afresh to get different hamlet-group/sub-block not selected earlier. For the selection of households/enterprises, the usual procedure as suggested for fresh FSUs may be followed. If, however, repetition of the FSU takes place in a *different sub-round*, it is to be surveyed just like a new sample with fresh listing and sample selection.

2.15.2 Repetition between state and central sample FSUs:

- (a) **List frame enterprises:** These will be surveyed by the central agency only. Soft copy of the validated data will be supplied by DPD to the state agencies.
- (b) **All other cases of repetitions:** As usual, the central and the state agencies will survey the sample FSUs independently.

An example showing selection of households/enterprises for a rural FSU without hg formation

[5a] list of households & non-agricultural enterprises and selection of households (segment 1/ 2)*													
house number	household -serial number	household size	land possessed (code) (rural only)	Schedule 1.0						non-agricultural enterprise			
				sampling serial number			sample household number			serial number	NIC -2004 code (2 or 3 or 4 digits)®	coverage code	enterprise serial number for coverage code 4, 5 and 6
				SSS									
				1 (rural only)	2	3	SSS						
				H=3	H=10	H=3	1 (rural only)	2	3				
any member worked in any public works scheme during last 365 days			h=2	h=2	h=2								
(1)	(2)	(4)	(5)	(9)	(10)	(11)	(12)	(13)	(14)	(15)	(17)	(18)	(19)
9	1	5	1		√1								
10	2	4	1	√1									
12/1	3	4	1		√2								
12/1										1	659	4	1
12/1										2	6301	4	2
4	4	2	2			√1			√2				
15B										3	16	1	
16	5	3	1		√3			√1					
17										4	72211	3	
(1)	Vacant												
22a	6	6	1	√2			√2						
22b	7	3	2			√2			√1				
25										5	551	4	3
23/1	8	5	1		√4								
(2)	9	2	1		√5			√2					
31	10	5	1		√6								
31										6	721	5	4
32										7	641	4	5
41	11	3	1		√7								
42A	12	5	1		√8								
-	13	1	1		√9								
45										8	551	4	6
(3)										9	612	4	7
46/2	14	6	1		√10								
47	15	2	2			√3				2			
47										10	602	4	8
47										11	809	4	9
48	16	5	1	√3			√1						

An example showing selection of households/enterprises for a rural FSU without hg formation (contd.)

[5b] list of service sector enterprises under coverage and selection (segment 1 / 2) *																							
house number	enterprise serial number for coverage code 4, 5 and 6	NIC –2004 code (2 or 3 or 4 digits) ®	eligibility code	number of workers		enterprise type code	SSS number	Schedule 2.345															
				total	hired			sampling serial number						sample enterprise number									
								establishment					OAE			establishment					OAE		
				SSS 1	SSS 2			SSS 3	SSS 4	SSS 5	SSS 6	SSS 7	SSS 8	SSS 1	SSS 2	SSS 3	SSS 4	SSS 5	SSS 6	SSS 7	SSS 8		
				E=	E=1			E=	E=2	E=	E=1	E=	E=5	e=	e=1	e=	e=2	e=	e=1	e=	e=5		
(1)	(19)	(17)	(20)	(21)	(22)	(23)	(24)	(25)	(26)	(27)	(28)	(29)	(30)	(31)	(32)	(33)	(34)	(35)	(36)	(37)	(38)	(39)	(40)
12/1	1	659	1	2	0	2	6						√1							√1			
12/1	2	6301	1	1	0	2	8							√1									√1
25	3	551	1	2	0	2	8							√2									√2
31	4	721	1	3	2	1	2		√1							√1							
32	5	641	1	3	1	1	4				√1							√1					
45	6	551	1	6	4	1	4				√2							√2					
(3)	7	612	1	1	0	2	8							√3									√3
47	8	602	1	3	0	2	8							√4									√4
47	9	809	1	1	0	2	8							√5									√5

CODES FOR BLOCK 5b

* strike out which is not applicable

col.(21): **eligibility code:** operated for at least 30 days (15 days for seasonal enterprises) during last 365 days – 1, otherwise – 2.

col.(24): **enterprise type code:** Establishment – 1, OAE – 2

col.(25): **SSS number:**

establishments:

SSS1 – financial intermediation excluding monetary intermediation but including money lending, self help group (SHG), co-operative credit society (659), insurance and pension funding, except compulsory social security (66), activities auxiliary to financial intermediation (67);

SSS2 –computer and related activities (72), research and development (73), storage and warehousing (6302);

SSS3 –water transport (61), sewage and refuse disposal, sanitation (90), membership organizations (91);

SSS4 –hotels etc. (551), supporting and auxiliary transport activities, activities of travel agencies excluding storage and warehousing (6301, 6303, 6304, 6309), post and courier activities (641), real estate (701), architectural, engineering etc. (742), advertising (743), human health (851), motion pictures, radio, TV and other entertainment (921);

SSS5 –rest of the establishments;

OAEs:

SSS6 – financial intermediation excluding monetary intermediation but including money lending, self help group (SHG), co-operative credit society (659), insurance and pension funding, except compulsory social security (66), activities auxiliary to financial intermediation (67);

SSS7 –real state (70), computer and related activities (72), research and development (73), other business activities (74);

SSS8 –rest of the OAEs.

Table 1: The values of cut-off points X (rural land possessed in hectares)

state/u.t.	X
Andaman & Nicobar Is.	0.41
Andhra Pradesh	1.21
Arunachal Pradesh	2.26
Assam	1.07
Bihar	0.81
Chandigarh	0.01
Chhattisgarh	2.04
Dadra & Nagar Haveli	0.81
Damun & Diu	0.02
Delhi	0.01
Goa	0.34
Gujarat	1.84
Haryana	2.03
Himachal Pradesh	1.09
Jammu & Kashmir	1.17
Jharkhand	0.99
Karnataka	1.65
Kerala	0.36
Lakshadweep	0.08
Madhya Pradesh	2.52
Maharashtra	2.03
Manipur	0.99
Meghalaya	1.56
Mizoram	1.83
Nagaland	1.41
Orissa	1.01
Pondicherry	0.27
Punjab	1.69
Rajasthan	3.80
Sikkim	0.89
Tamil Nadu	0.61
Tripura	0.50
Uttar Pradesh	1.23
Uttaranchal	0.79
West Bengal	0.68

Table 2: The values of cut-off point A (urban MPCE in Rs) for each NSS state-region

State/u.t.	State-region code	description	A
A & N Islands	351	A & N Is	2425
Andhra Pradesh	281	Coastal Northern	1593
	282	Coastal Southern	1368
	283	Inland North Western	1741
	284	Inland North Eastern	1300
	285	Inland Southern	1152
Arunachal Pradesh	121	Arunachal Pradesh	1184
Assam	181	Plains Eastern	1879
	182	Plains Western	1566
	183	Cachar Plain	1012
	184	Central Brahmaputra Plains	1377
Bihar	101	Northern	922
	102	Central	1342
Chandigarh	041	Chandigarh	2870
Chhattisgarh	221	Northern Chhattisgarh	1436
	222	Mahanadi Basin	1459
	223	Southern Chhattisgarh	853
Dadra & N. Haveli	261	Dadra and Nagar Haveli	2135
Daman & Diu	251	Daman & Diu	2358
Delhi	071	Delhi	2052
Goa	301	Goa	1767
Gujarat	241	South Eastern	1741
	242	Plains Northern	1791
	243	Dry areas	1083
	244	Kachchh	1279
	245	Saurashtra	1309
Haryana	061	Eastern	1750
	062	Western	1409
Himachal Pradesh	021	Central	1814
	022	Trans Himalayan & Southern	1952
Jammu & Kashmir	011	Mountainous	1813
	012	Outer Hills	1389
	013	Jhelam Valley	1313

Table 2: The values of cut-off point A (urban MPCE in Rs) for each NSS state-region

State/u.t.	State-region code	description	A
Jharkhand	201	Ranchi Plateau	1459
	202	Hazaribagh Plateau	1594
Karnataka	291	Coastal & Ghats	2785
	292	Inland Eastern	1363
	293	Inland Southern	1921
	294	Inland Northern	1107
Kerala	321	Northern	1518
	322	Southern	2063
Lakshadweep	311	Lakshadweep	1974
Madhya Pradesh	231	Vindhya	1183
	232	Central	1151
	233	Malwa	1691
	234	South	1221
	235	South Western	1062
	236	Northern	999
Maharashtra	271	Coastal	2112
	272	Inland Western	1579
	273	Inland Northern	1538
	274	Inland Central	1040
	275	Inland Eastern	1318
	276	Eastern	1300
Manipur	141	Plains	943
	142	Hills	800
Meghalaya	171	Meghalaya	1836
Mizoram	151	Mizoram	1694
Nagaland	131	Nagaland	1990
Orissa	211	Coastal	1228
	212	Southern	1106
	213	Northern	1182
Pondicherry	341	Pondicherry	1712
Punjab	031	Northern	1636
	032	Southern	1911
Rajasthan	081	Western	1369
	082	North-Eastern	1442
	083	Southern	1533
	084	South Eastern	2046
	085	Northern	1140

Table 2: The values of cut-off point A (urban MPCE in Rs) for each NSS state-region

State/u.t.	State-region code	description	A
Sikkim	111	Sikkim	1948
Tamil Nadu	331	Coastal Northern	1965
	332	Coastal	1436
	333	Southern	1174
	334	Inland	1540
Tripura	161	Tripura	1486
Uttar Pradesh	091	Northern Upper Ganga Plains	1207
	092	Central	1446
	093	Eastern	1288
	094	Southern	905
	095	Southern Upper Ganga Plains	1446
Uttaranchal	051	Uttaranchal	1472
West Bengal	191	Himalayan	1423
	192	Eastern Plains	1293
	193	Southern Plains	1917
	194	Central Plains	1555
	195	Western Plains	1352

Chapter Three

Schedule 2.345: Service Sector Enterprises (Excluding Trade)

3.0.1.1 All economic activities other than primary (NIC 2004 sections A and B) and secondary (NIC 2004 codes C to F) are called tertiary or service sector (NIC 2004 codes G to Q) activities. The most prominent service sector activity excluded from the coverage of the present survey is *trade* (NIC 2004 section G). Apart from this, activities covered under NIC 2004 sections L (*public administration and defence*), P (*activities of private households as employers and undifferentiated production activities of private households*) and Q (*Extraterritorial organisations and bodies*) are also excluded from the survey coverage. For the purpose of this survey, all service sector enterprises, which are not covered under the Annual Survey of Industries (ASI), will be taken into consideration. *Government and public sector undertakings*, as well, will not be under the survey coverage. In addition to the proprietary or partnership enterprises, enterprises run by cooperative societies, trusts, associations, private and public limited companies, with a minimum of 30 days of operation during the last 365 days (15 days of operation for the seasonal enterprises) will be covered.

3.0.1.2 The contents of this chapter include important definitions and concepts needed for the fieldwork, detailed description of items in schedule 2.345 and most of the frequently asked questions, based on earlier surveys on similar subjects.

3.0.1.3 The survey will cover all the activities falling under the NIC 2004 sections H (hotels and restaurants), I (transport, storage and communication), J (financial intermediation), K (real estate, renting and business activities), M (education), N (health and social work) and O (other community, social and personal service activities), except the following activities:

- i) Transport via railways, air transport, transport via pipeline (groups 601, 603 and division 62 of NIC '04),
- ii) Operating of real estate of self owned residential buildings (sub-class 70103 of NIC '04),
- iii) Monetary intermediation (group 651 of NIC 2004), as data for this sector is covered through regular surveys of the RBI.
- iv) All government and government aided educational institutions. A government-aided educational institution will mean an institution where entire salary of all the teaching and non-teaching staff is borne by the government.
- v) Activities of trade unions, religious organisations, political organisations and other membership organisations (a part of group 919 of NIC '04).

3.0.1.3 The survey will not cover the following enterprises also.

- i) All Government and Public Sector Undertakings.

- ii) Among the service sector units registered under the Factories Act, 1948, units appearing in the latest ASI frame (i.e., ASI frame 2004-05).
- iii) Enterprises which have operated for less than 30 days (less than 15 days for seasonal enterprises) during last 365 days.

3.0.1.4 While deciding coverage of a particular type of activity, the following cases may be noted:

- Financial intermediation is being covered for the first time during this survey. All the non-banking financial institutions will be under the coverage of financial intermediation. It may be noted that monetary intermediation (NIC 2004 code 651) is outside the coverage of the survey. This activity mostly means banks. For operational convenience, a bank may be defined as a financial enterprise, which can issue chequebooks/demand drafts/banker's cheques to the depositors depositing cash in it. Non-banking financial institutions are those who do not have the facilities of issuing drafts and cheques for money transaction. Presently many of the banks are also engaged in activities other than banking, like security trading, home loans, insurance, etc. If such an enterprise is selected for survey, it may first be ascertained whether the major income of the enterprise during the reference period was from banking or other activities. Depending upon major income, if the activity of the enterprise is found to be under NIC 3-digit code 651, it will be considered as a 'casualty'.
- Self-help groups (SHG's) and co-operative credit societies are non-banking financial intermediaries but the NIC codes do not provide for separate identification of these activities. Hence, it is proposed to assign code **65994** to SHG's and code **65995** to co-operative credit societies so that they do not get mixed with other financial intermediation n.e.c (65999).
- Pawnbrokers have been classified under sub-class 65929 of NIC '04. Generally, village moneylenders lend from their own fund, and the household/enterprise contracting such a loan may or may not mortgage some asset against this loan. In the present survey, money lending from own funds is brought under survey coverage by assigning a specific code **65925**, to identify it separately from pawnbrokers.
- Some persons/organisations collect water from one place and supply it to the households who are the ultimate consumers of the water. The entities supplying them may or may not have any tangible asset. Persons carrying water, either manually or with the help of non-mechanised carts will be given code 93093 while the rest will be given NIC code 41000 (not under coverage).
- Cooks, tutors and such type of service providers are generally skilled individuals but without any tangible asset. In NIC 2004, sub-class 80903 is for activities of the individuals providing tuition and sub-class 93098 is for general household maintenance activities like grooming of floor, dusting, cleaning of utensils, etc. If a person (a listed enterprise) does these types of activities mainly at the residences of

households enjoying such services, this listed enterprise will be given code 95. Otherwise, i.e., if the listed enterprise provides these services at its own premises, or provides the services mainly to other enterprises, the person will be treated as an enterprise under 80903/93098. However, it is possible that the activity of the enterprise is mixed between, say, 80903 and 95 (private tutor teaching at his own residence as well as teaching by going to the residences of the students). In such cases, the activity will be assigned appropriate NIC code based on major activity.

- If owner of a residential house gives a part or whole of the house on rent for residential purpose (to another household or enterprise), it will be considered as under NIC '04 code 70103, and thus, will be outside survey coverage. However, if the owner lets out a part or whole of his building for non-residential purpose, like running a shop, marriage halls, etc., this activity of the owner will be under survey coverage.
- Activities of religious individuals (priest/*panda* etc.) who provide services directly to worshippers will be covered. Also, health, education and other activities carried out by religious organisations or membership organisations will be covered.

A few important concepts and definitions:-

3.0.2 Reference Period: Data will be collected from the books of accounts if maintained by the enterprise. Required clarifications will also be sought by the investigators. In case of accounts not maintained, entries in the schedule will be made by oral enquiry. Clarifications will be required to record number of various categories of workers as well as to record some other items in the schedule which are clubbed as a single entry or otherwise in the books of accounts. The reference period for recording details of various items will depend on whether the enterprise maintains books of accounts, or entries are made orally.

3.0.2.1 In general, **for data collection using books of accounts**, reference period will be the accounting year **2005-06**. If books of accounts for 2005-06 are not available, data will be recorded from the books for the year **2004-05**. When data will be **recorded from books of accounts**, two kinds of reference periods will be used to collect data in different blocks of the schedule, 'Reference Year' and 'last date of the reference year'. These details are being discussed in paragraphs 3.0.2.1.1 to 3.0.2.1.3.

3.0.2.1.1 Reference year: This will be the last completed accounting year of the enterprise under survey. Various receipts, expenses, value added as well as employment, emoluments, rent, interest, net additions to fixed assets owned, for the enterprises will be recorded for the last completed accounting year. To identify the 'Reference Year' consider the following:

- **Accounts closed on any day between 1st April 2005 and a date before the date of survey:** 'Reference year' will refer to the accounting year for which the books of

accounts have been closed between these dates. During fourth sub-round, *even if books of accounts for accounting year 2006-07 is available*, data should be recorded for the accounting year of 2005-06. Again, suppose an enterprise closes its accounts on 30th September. Then, accounting year for the enterprise will be 1st Oct 2004 to 30th September 2005 or 1st October 2005 to 30th September 2006, whichever available.

- **Accounts not closed between 1st April 2005 and the date of survey:** Collect data from previous accounting year i.e. 2004-05.

3.0.2.1.2 *'as on first/ last date of reference period'*: For some of the items like value of fixed assets, amount of loan outstanding, etc., this reference period will be used. It will be last date of the 'Reference Year'. For items like opening stock of semi-finished goods manufactured, opening stock of goods traded, the beginning of the first date of the reference year will be the point of reference. In some books of accounts, opening figures are not shown. Corresponding closing figure of the previous books of accounts need to be consulted for recording the opening values in such enterprises.

3.0.2.1.3 Whenever data for an enterprise is collected from its books of accounts, a copy of its balance sheet/ profit and loss account will be obtained from the enterprise and the *same will be attached with the schedule invariably*.

3.0.2.2 If data from an enterprise is collected **orally**, three kinds of reference periods will be used to collect data in different blocks of the schedule, which are *reference month, reference year and last date of the reference month*. The details of this are being discussed in paragraphs 3.0.2.2.1 to 3.0.2.2.3.

3.0.2.2.1 **Reference Month:** This period will be used to collect data on various receipts and expenses as well as value added, employment, emoluments, rent and interest payments for the enterprises providing oral information.

For perennial and casual enterprises, 'Reference Month' will refer to the **last 30 days** (preceding the date of survey) *irrespective of the number of days of operation*.

For seasonal enterprises, consider the following two cases-

- **Case 1: Working continuously for 30 days or more (including scheduled holidays) in the current season:** - 'Reference Month' will refer to the last 30 days (preceding the date of survey).
- **Case 2: Worked for less than 30 days in the current season:** - 'Reference Month' will refer to an average month in the last working season.

"Current season" of a seasonal enterprise: For seasonal enterprises providing data orally, "current season" will mean the period of operation whose closing date falls inside July 2006 to June 2007. Therefore, if the period of operation of the seasonal enterprise is from September to January, then the 'current season' is September 2006 to January 2007. Hence, if detailed enquiry for this enterprise is done in October 2006 or after through oral enquiry, data will be for 'last 30 days preceding the date of

survey' or 'last completed calendar month'. However, if it is done before October 2006, data will be collected for "an average month of the last working season", i.e., average figure for its operation between September 2005 and January 2006.

In the case of items "rent receivable/payable" and 'interest receivable/payable', etc. the monthly average of yearly values will be reported, be it a perennial, seasonal or casual enterprise.

If an enterprise is unable to provide information for the last 30 days, but can provide it for the **latest completed calendar month**, this calendar month will be considered as 'Reference Month'.

3.0.2.2.2 '*Reference year*': For items like net additions to fixed assets owned, number of months operated, number of other economic activities pursued etc., data will be collected for the entire '*Reference Year*'. It will be last 365 days prior to the date of survey, if 'reference month' of that enterprise is 'last 30 days'. For the enterprises where 'reference month' is 'last calendar month', 'reference year' will be last 12 calendar months taken together. For seasonal enterprises of case 2 above (i.e., seasonal enterprises which have operated for less than 30 days during the current season), '*Reference Year*' will be a continuous period of 365 days starting from the first day of the corresponding working season.

3.0.2.2.3 '*first/last date of the reference period*': For some of the items like value of fixed assets, amount of loan outstanding, etc., this reference period will be used. It will be last date of the 'Reference Month', which is same as the last date of the 'Reference Year'. However, opening stock of semi-finished goods manufactured, opening stock of goods traded will be collected for the beginning of the first day of the 'Reference Month'.

3.0.3 **Mixed activity**: Mixed activity is defined as more than one activity (classified under NIC codes 2004) carried out by one single enterprise. The activities may be mixed at any level of NIC, but for the present survey it will be restricted to 2-digit level of NIC-2004. This concept will be useful in filling up *items 201 to 203 of block 2.1*. Some examples of mixed activities are given below-

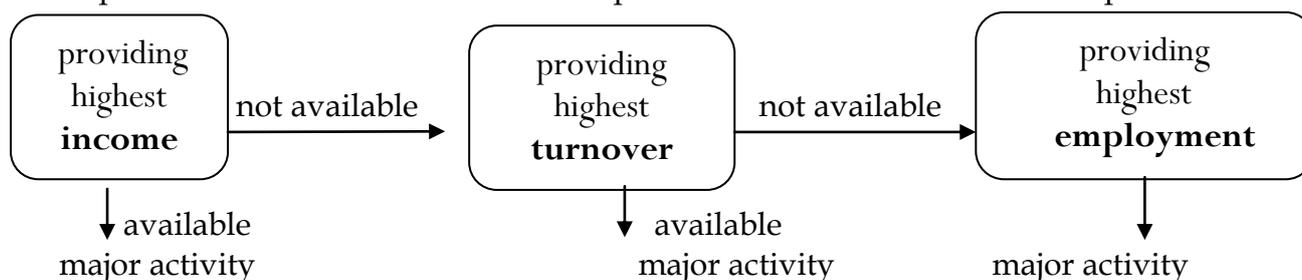
1. A telephone booth selling stationaries.
2. A tutorial selling book.

Determination of major activity of an enterprise pursuing mixed activity

step1:

step2:

step3:



Some instructions to be followed in case of mixed activities: -

- If more than one economic activity is carried out from the same premises, each of such activity is to be treated as a separate enterprise if separate books of accounts are maintained for these activities and data (like workers, receipts, expenses, etc.) for each such activity is separately available.
- If the accounts are not separable and the activities are different at 2-digit level of NIC 2004, then these activities will be considered as activities pursued by one enterprise and the enterprise will be classified as having mixed activities. Moreover, if one or two persons run an enterprise with mixed activity, *attempts to artificially separate it into different enterprises may not be made*. Instead, it will be classified into a single enterprise whose major activity will determine the NIC code of the combined enterprise
- Data for an enterprise will be collected as a whole **encompassing all the activities pursued by the enterprise**. Thus, even if minor activity of an enterprise is a not an activity under survey coverage, if major activity of an enterprise during the reference year was service activity, **data pertaining to the reference period will be for both the service and non-service activities**. Splitting an entity listed as a single enterprise, into two or more enterprises subsequently (during detailed enquiry stage), will not be done.
- There may be cases, where, at the listing stage, an enterprise pursuing mixed activity was classified under service activity, although at detailed enquiry stage, it was found that the major activity during the 'reference year' was not under purview of survey. Then, **for list-frame companies, data for the enterprise will be collected** as a whole, after recording the appropriate NIC code based on major activity during the reference year found during the detailed enquiry stage, while **for the area-frame enterprises, it will be substituted** as per details provided in chapter one/two.

3.0.4 Multiple activity: Since many of the entrepreneurs belonging to the service sector operate at small or marginal levels, the phenomenon of carrying out more than one activity simultaneously or during different times of the year at different locations is quite prevalent. Carrying out of more than one economic activity by the entrepreneur during the reference year is called multiple activities. *It differs from mixed activities in the sense that multiple activity is with respect to the entrepreneur whereas mixed activity is with respect to the enterprise*. This concept will be useful in filling up *items 209 to 216 of block 2.1* of schedule 2.345.

3.0.5 Enterprise with branches: If an enterprise has its office/ service centre at more than one location it will be considered as an enterprise with branches. The term 'branch' will mean the head office, registered office, administrative office, direct sales outlet, service centre, etc., directly owned by an enterprise. The NIC codes for these branches will be same as the NIC code of the parent enterprise. It may also be noted that some bigger enterprises have their franchisees at different places. The

franchisees generally have a revenue sharing arrangement with the enterprise whose product or services are marketed by the franchisees. These **franchisees will be considered as independent enterprises** and not branches of the enterprise whose product or service is marketed by them. The treatment for branches in case of **list frame and area frame will be different** in this survey.

3.0.5.1 List frame companies with branches: In case of list frame enterprise, if the company has branches then data will be recorded for the entire company (including all branches). Branch-wise information regarding number of **workers** and total receipt/income of the company will be collected in block 7.1.

3.0.5.2 Area frame enterprises with branches: In case of area frame enterprise with branches following steps have to be taken-

Step 1: If a branch office is selected then collect information pertaining to that branch. In case they cannot provide any information, go to step 2.

Step 2: If the head office can provide information for that selected branch office then it should be collected from the head office. If they are also unable to provide data on branch office then go to step 3.

If the information is to be collected from the head office, and the head office falls under a different SRO then the SRO under whose jurisdiction the head office falls will collect data. Then the filled in schedule can be sent back to the SRO from where the request has been made. The concerned SROs can interact with each other directly provided the respective RO(s) is (are) kept informed. In state samples also, similar procedure may be followed.

Step 3: When information for the selected branch is not separately available, either in the branch office or in their head office, data on receipts, expenses, wages, rent, interest, etc. are to be apportioned using the number of workers in the selected branch and the number of workers considering all the branches as defined in paragraph 3.0.5 (let us call it 'the group'). An illustration is given below-

E=total expenses of the group, W=total number of workers in the group
w=number of workers in the branch, e=expenses of the branch

Then, $e = E \times \frac{w}{W}$

3.0.6 Worker:

- For this survey, a worker is defined as all persons working within the premises of the enterprise who are in the payroll of the enterprise as also the working owners and unpaid family workers. The worker may serve the enterprise in any capacity - primary or supervisory. He/she may or may not receive

wages/salaries in return to his/her work incidental to or connected with the entrepreneurial activity. Salespersons appointed by an enterprise for selling its services and apprentices, *paid or unpaid* will also be treated as workers.

- 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.

- *Volunteers, who work without salary / honorarium, will not be considered as workers.* Voluntary participation without remuneration in production of goods and services in philanthropic organisation/ institutions or in any other organisation/ institution or even in the individual capacity will not render one to be counted as worker/enterprise. Voluntary participation will mean that the person has performed these activities without coercion or obligation but has participated in his/ her own volition. Moreover, the voluntary participation in the work should be without remuneration, which means that the person does not become entitled to receive, in respect of the work performed by him/ her, any compensation including honorarium from the institution/ organisation. 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 enterprise may be used as a guiding tool.

- Some enterprises do not hire individuals like porters, sweepers, accountants, etc., on a fairly regular basis. These individuals can **work in one or more enterprises** in a locality, has some autonomy to determine the charges receivable by him depending upon volume of job performed and usually receive service charges as and when they render such services to the enterprise. Such persons will not be considered as workers of the enterprise using their services. Instead, they will be considered as independent OAEs.

- If an enterprise 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 enterprise under survey (e.g. sweeper, guard, nurse, etc.) will not be counted as the employee of the enterprise. Rather they will be considered as the worker of the agency (or separate OAE, for persons).

Part-time worker:- Persons working for less than or equal to half of the normal working hours of the enterprise on a fairly regular basis will be considered as part-time workers. Two part-time workers in an enterprise will be counted as 2 and not 1.

Full time worker:- Persons working for more than half of the period of normal working hours of the enterprise on a fairly regular basis will be full-time workers.

3.0.6.2 The following guidelines are given to determine the number of workers of an enterprise based on the method adopted for data collection during detailed enquiry.

3.0.6.3 **Data recorded from books of accounts:** In this case, consider only those persons whose salary and wage payments are available in the books of accounts of the enterprise. Note that salary payments are generally given to regular employees and wage payments are given to casual workers engaged directly by the enterprise. Also see that if one person is terminated and another joins in that position, it is counted as 1 and not 2. On the other hand, very big companies may work in shifts. Suppose, in such a company, 100 persons (positions) work in each of the 3 regular shifts. Then, total workers will be 300 (and not 100).

3.0.6.4 **Data recorded through oral enquiry from an enterprise maintaining payroll:** Here, consider only those persons who are in the payroll of the enterprise, i.e., all the regular and directly appointed casual workers will be considered as was done in the earlier case (paragraph 3.0.6.3).

3.0.6.5 **Data recorded through oral enquiry from enterprises which do not maintain payroll:** For such enterprises, 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 month (for reference month, see paragraph 3.0.2.2) shall be considered. The method of computing average number of such workers for these enterprises is explained below:

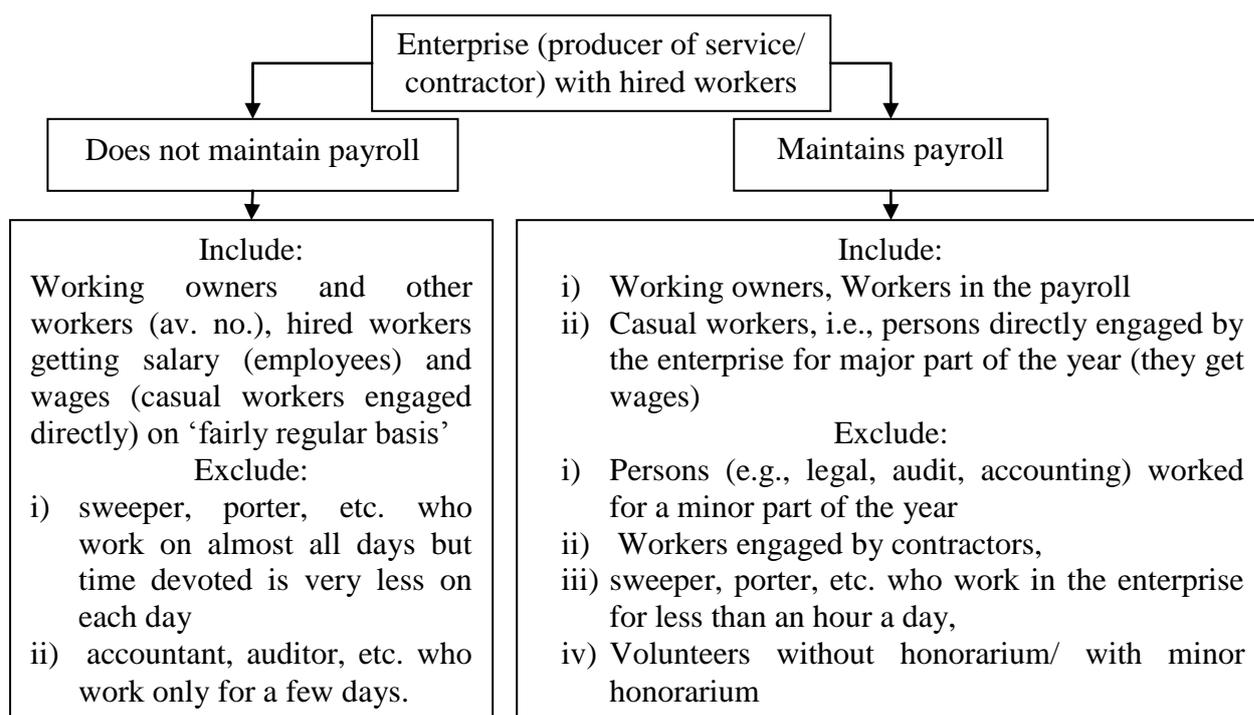
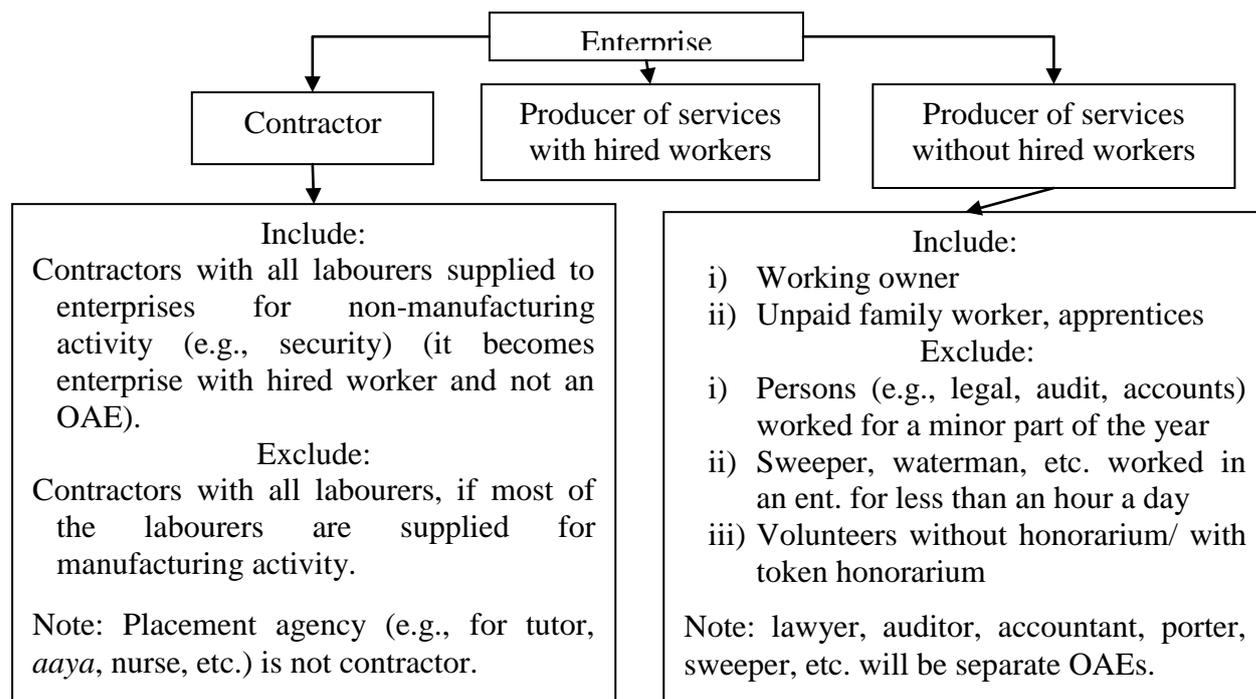
3.0.6.5.1 Calculation of average number of 'working owners' and 'other workers': Average number of working owners and other workers is to be given always in whole numbers.

Illustration of calculation of average number of working owners and other workers:- Suppose in an enterprise, 1 owner have worked for 20 days and 6 persons (working owner and 5 unpaid family workers) have worked for 6 days. 26 days is the total number of working days of that enterprise in the reference period, say the last month. Then, the average number of working owner and other workers for that enterprise will be:

$[(1 \times 20) + (6 \times 6)] / 26 = 2.15$ (rounded to 2, record 1 under working owner and 1 under other worker).

3.0.6.5.2 Determining the number of hired workers **from enterprises 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 enterprise (e.g. such volunteers) *will not be* considered as hired workers. Fairly regular basis will mean more than half of the working days during the reference month, at least for an hour on each day.

3.0.6.6 Methods to determine number of workers in the cases mentioned above are given in the following flow charts.



3.0.6.7 As explained above, persons engaged through contractors will not be counted as workers of the enterprise using the services of the contractor and its workers. On the other hand, the contractor will be treated as a separate enterprise with all the workers engaged by him. The NIC of the contractor will depend on the activity in which he supplies most of the labourers. Thus, if a contractor supplies most of his labourers to a manufacturing enterprise, the contractor with his workers will be outside the survey coverage. However, placement agencies should not be treated as contractors and these agencies will be classified under NIC code 74.

3.0.6.8 Persons like *ayah*, nurse, midwife engaged through agency may work for some part of the year in households and the remaining in some enterprises. They will not be in the payroll of the agency or the hospital. They will be considered as separate OAEs, and in turn be workers of their own OAE. However, the NIC code for these OAEs will have to be determined carefully, as, if they have worked for major part of the year in households, they will be under NIC 95, and hence, will be outside the survey coverage. Similarly, tutors earning their major income by teaching at the residence of students will be outside the survey coverage.

3.0.7 Transfers, Donations and Grants: The economic term 'transfer' is quite different from the term 'transfer' used in the books of accounts. In the books of accounts, the term 'transfer' means copying an entry appearing in the profit and loss account (or income and expenditure account) into another place of the books of accounts, viz. the balance sheet, or vice versa.. Some such entries are 'transfer to reserves', 'transfer to balance sheet', 'transfer from reserves', 'transfer to sister concern', etc. This enables an enterprise to keep account of the surpluses/deficits generated by it in an accounting year, and these entries are adjustment entries in P&L account. In paragraphs 3.0.7.1 to 3.0.7.2, the economic meaning of 'transfer' is explained and its relation with some of the items appearing in the schedule is subsequently discussed.

3.0.7.1 A transfer is defined as a transaction in which an institutional unit (A) provides a good, service or asset to another unit (B) without receiving from the later (B) any good, service or asset in return. A cash transfer consists of the payment of currency or transferable deposit by one unit to another *without any counterpart (or return)*. A transfer in kind consists either of the transfer of ownership of a good or asset, other than cash, or provision of a service, again without any counterpart (or return).

3.0.7.2 Transfers may be either current or capital. A transfer in kind is capital when it consists of the transfer of ownership of an asset, other than inventories. A transfer in cash is capital when it is linked to, or conditional on, the acquisition or disposal of an asset (other than inventories) by one or both parties to the transaction. Current transfers consist of all transfers that are not transfers of capital. Capital transfers tend to be comparatively large, infrequent and irregular, whereas current transfers tend to be comparatively small and often made frequently and regularly. It is possible that some cash transfers may be regarded as capital by one party and current by the other. However, a transfer will be classified as capital if it clearly involves a transfer of an asset for one of the parties. A specific expenditure or receipt of an enterprise can qualify as transfer *only when the party making the payment is not receiving any good or service in return*.

3.0.7.3 Thus, Celebration of opening day of an accounting year will be treated as a regular intermediate consumption for the purpose of business promotion and will be

recorded in item 365. But regular *puja* expenses of the enterprise will be treated as a current transfer and will be recorded in item 505. Similarly, 'donations' or subscriptions made by an enterprise to local club, etc. for smooth running of its business will not be treated as an intermediate consumption (its treatment will be similar to taxes on production, discussed below, and will be recorded in item 505). Some enterprises provide annual gifts, etc. to its employees during specific festivals according to local custom. Such type of expenses will not be treated as intermediate consumption (i.e., will not be recorded in blocks 3 or 3.1). This will be considered as individual benefits extended to its employees and will be recorded in items 701/702. If an enterprise (e.g., enterprise engaged in social work) may contribute to make school building, purchase of laboratory equipment, etc. to another enterprise without receiving from the later anything in cash or kind, this will be treated as a capital transfer and will be recorded in item 521. Similarly, if an enterprise regularly makes transfers to a school for payment of salary of some staff, it will be treated as a current transfer and will be recorded in item 505. Cash donations made to PM relief funds and similar relief funds, to philanthropic organisations at the time of natural calamities will be recorded in item 505. Treatment of donations in kind will be recorded in item 505 or 521 depending on whether the goods donated is an item of current consumption (like food, medicine, clothing, etc.) or for capital formation (like house, equipment, etc.).

3.0.7.4 On the receipts side, a *dharamsala* or guest house may receive donations from persons staying (or entitled to stay) there. A school may receive donations from the parents of students studying or aspiring to study there. Such donations will be considered as regular receipts from the operation of the enterprise and will be recorded in items 445/416/423, etc. as the case may be. The enterprise (school, hospital) may receive government grants or subsidies, which are also transfers. Government grants and subsidies will be recorded separately in items 446, 447 and 551. Item 551 is for capital transfers received from government, including amount received for building of assets under MPLADS scheme. Current transfers from government like grants for purchase of laboratory chemicals, back-end subsidy on interest, export subsidy, etc. will be recorded in items 446 and 447 for all types of enterprises. A school (enterprise) may receive lump-sum donation from some eminent ex-student for building some asset. Such donations will be recorded in item 552. Donations of current nature (like those raised by orphanages for providing food, books, etc. to its inmates) will be recorded in item 537. If the enterprise uses one type of transfer partly for meeting its current expenditure as well as for building assets, entry can be made based on major use of the transfer.

3.0.8 Taxes on products and taxes on production: Taxes are compulsory, unrequited payments, in cash or in kind, made by institutional units to government units. In principle, interest charged on overdue taxes or fines, penalties imposed for the attempted evasion of taxes, should not be recorded as taxes. However, if it is not possible to separate payments of interest, fine or other penalties from the taxes to which they relate, they can be grouped with corresponding taxes. *Taxes on income or*

*profit of an enterprise will be recorded in item 511. The remaining taxes have been divided in two parts, i) taxes on production and imports and ii) taxes on products. A tax on a product is a tax that is payable per unit of some good or service. Tax on product may be a specific amount of money per unit of quantity of a good or service, the quantity being measured either in terms of discrete units or continuous physical variables such as volume, weight, strength, distance, time, etc. or it may be calculated *ad valorem* as a specified percentage of the price per unit or value of the goods and services transacted. Some examples of taxes on products are VAT, excise duties, general sales tax, service tax, export duties, turnover tax, taxes on financial and capital transactions (mainly inheritances and gifts), etc. Taxes on products will be recorded in item 357. Taxes on production, to be recorded in item 508 consist of all taxes that the enterprise incurs as a result of engaging in production. It is payable irrespective of the profitability of an enterprise and consists of all taxes except those mentioned before. Some examples of taxes on production are recurrent taxes on land, buildings or other structures, business or professional licence fees, 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.*

3.0.9 Subsidies: *Subsidies* are current unrequited payments that government units make to enterprises on the basis of the levels of their production activities or the quantities or values of the goods and services which they produce, sell, import or export. Subsidies can also be received by an enterprise for achieving a particular type of efficiency in production (e.g., getting ISO certification, implementing pollution control measures, repaying interests in time, etc.). Subsidies are also transfers. Subsidies can be on production or on interest. Various types of subsidies are back-end subsidies on interest, export subsidies, duty drawback, etc. *Subsidies will be recorded in item 447. Subsidies do not include grants that the government may make to enterprises in order to finance their certain current expenditure (like salary to teachers of a school) or capital formation (like building grant) or to compensate them for damage to their capital assets. Government grants of current nature will be recorded in item 446 and those of capital nature will be recorded in item 551.*

3.0.10 Compensation of employees: Compensation of employees is defined as the total remuneration, in cash or in kind, payable by an enterprise to an employee in return for work done by the employee during the accounting period. It is recorded on accrual basis, i.e., measured by the value of remuneration in cash or in kind which an employee becomes entitled to receive from an employer in respect of work done during the relevant period, whether paid in advance, simultaneously or in arrears. Self employed persons (like working owners or unpaid family workers) receive mixed income and not compensation of employees. However, the books of accounts of some enterprises show salary payment to one or two working owners. In such cases, these payments will also be recorded as compensation to employee

under item 701. Compensation of employees has two main components, i) wages and salaries payable in cash or in kind and ii) the value of the social contributions payable by the employers. Wages and salaries include the values of any social contribution, income taxes, etc. payable by the employee even if they are actually deducted from the salary/wages of the employee by the employer and paid to the respective administrative authorities on behalf of the employees. Wages and salaries include goods or services provided to employees as remuneration in kind instead of, or in addition to, remuneration in cash.

3.0.10.1 Wages and salaries in cash include:

- i) Paid holidays, overtime allowance, allowance for working away from home or in disagreeable or hazardous circumstances (e.g., special hill allowance) and expatriation allowance for working abroad,
- ii) Ad-hoc bonuses or other exceptional payments linked to overall performance of the enterprise under incentive schemes,
- iii) Supplementary allowances payable regularly, e.g., housing allowances, allowances to cover cost of travel to and from work, etc.
- iv) Commissions, gratuities and tips received by the employees even if they are paid directly to the employee by a third party

3.0.10.2 Wages and salaries in cash do not include the reimbursement by employers of expenditures made by the employees in order to enable them to take up their jobs or carry out their work., e.g., reimbursement of travel, removal or related expenses made by the employees to move their homes at another part of the country or to another country, reimbursement of expenditure by employees on tools, equipments, special clothing or other items that are needed solely or primarily to enable them to carry out their work.

3.0.10.3 Wages and salaries in kind are goods and services that are not necessary for work and can be used by employees in their own time, and at their own discretion, for the satisfaction of their own needs or wants or those of other members of their households. Some of the most common types of such goods and services are:

- i) Meals and drinks, including those consumed when travelling on business,
- ii) Housing service or accommodation of a type that can be used by all members of the household to which the employee belongs,
- iii) Uniforms or other forms of special clothing which the employees choose to wear frequently outside the workplace as well as at work,
- iv) The services of vehicles or other durables provided for the personal use of employees,
- v) Goods and services produced as outputs by the enterprise, e.g., meals at restaurants, free travel by transport enterprise, etc.
- vi) Sports, recreation or holiday facilities for employees and their families,
- vii) transportation to and from work, car parking,
- viii) Creches for the children of employees,

ix) Value of interest foregone by the employer when they provide loans to employees at reduced or zero rates of interest for purposes of buying house, car, furniture, or other goods and services.

3.0.10.4 Wages and salaries in kind will not include the following. These will be considered as intermediate consumption of the enterprise and will be recorded under appropriate items in blocks 3/3.1.

- i) Tools or equipments used mainly at work,
- ii) Clothing or footwear of a kind which ordinary consumers do not choose to purchase or wear and which are worn mainly at work, like protective clothing, overalls, etc.
- iii) Accommodation services at the place of work of a kind which cannot be used by the households to which the employee belongs, like barracks, dormitories, etc.
- iv) Special meals or drinks necessitated by exceptional working conditions, or meals or drinks provided to employees while on active duty,
- v) Transportation and hotel services provided when employee is travelling on business,
- vi) Changing facilities, washrooms, baths, etc. necessitated by the nature of work,
- vii) First aid facilities, medical examination or other health checks required because of the nature of work,
- viii) Any cash reimbursement made to the employees on account of the items listed here.

3.0.10.5 An amount equal to the value of the social contribution incurred by the employers in order to obtain social benefit for the employees will also be a part of compensation to employees. These are intended to secure for the employees the entitlement to social benefits should certain events occur, or certain circumstances exist that may adversely affect the employees income or welfare – sickness, accidents, redundancy, retirement, etc. This includes employer's contribution to ESIC, insurance schemes, autonomous pension funds, and also unfunded social benefits actually payable by the enterprise (e.g. gratuity, medical reimbursements, etc.) to its employees.

3.0.10.6 In this schedule of enquiry, a demarcation has been made in terms of *individual benefits and group benefits*. A benefit will be considered as individual benefit when the amount spent by the employer can be assigned to specific persons employed in the enterprise. For example, an employer may provide PF benefit to all employees. However, the amount spent by the employer differs from employee to employee and specific amount is assigned against each of the employee. Hence, this will be considered as individual benefit. On the other, group insurance is done by the employer for a group of employees and any employee belonging to that group may receive benefit in case of certain contingencies. Similarly, canteen facilities, crèches, etc. are facilities extended by the employer for all employees and those willing to avail of these facilities can enjoy it. Hence, group insurance, canteen, crèches, etc. will be considered as group benefits.

3.0.11 The production of originals and copies: This phenomenon is most prevalent in case of motion picture, software, publication, music production, etc. The production of books, recordings, films, software, tapes, disks, etc. is a two-stage process in which the first stage is the production of the original and the second stage is the production and use of the copies of the originals. The output of the first stage is the original itself over which legal or de facto ownership can be established by copyright, patent or secrecy. The value of the original depends on the actual or expected receipts from the sale or use of copies at the second stage, which have to cover the costs of the original as well as costs incurred at the second stage.

3.0.11.1 The output of the first-stage is a fixed asset that belongs to the producer of the original (author, film-company, software-company, etc.). *It may be produced for sale or for own account gross fixed capital formation of the original producer.* As the asset may be sold to another enterprise, the owner of the asset at a given time need not be the original producer. *If the original is sold, value of the output of the original producer is given by the price paid. If it is not sold, its value can be estimated on the basis of the production costs.*

3.0.11.2 The owner of the asset may use it directly or to produce copies in subsequent periods. Depreciation of the asset will be recorded in respect of the use of this asset in the same way as for any other fixed asset. The owner may also licence other enterprises to make use of the original. The latter may produce and sell copies, or use copies in other ways, like for film shows. In these cases, the owner is treated as providing services to the licensees that are recorded as part of their intermediate consumption. The payments made by the licensee to the owners may be described in various ways, such as fees, commissions, royalties, etc. But these will be treated as payments of services rendered by the owner.

3.0.12 Self-Help Group: A Self-help Group (SHG) is a voluntary gathering of people who share a common problem, condition or history. By coming together, members share support and ideas on how to cope and live a more productive and fulfilling life. Membership is usually free, on-going and open to new members. These groups are formed at local level mostly by under-privileged persons with an idea to develop financial stability and money management capacity through internal loaning of their own savings. SHG's also play an important role in health care system. In self-help groups, people take responsibility for each other and themselves.

3.0.12.2 SHG's are generally formed with 10 to 20 members. All the members contribute equally (say, 1 or 2 rupees each day) to form a monthly corpus. SHG's with some proven track record of stability can also approach banks or other financial institutions for loans in the name of the group, which can also be used as corpus of the SHG. This corpus is lent to one or two members (many-a-times by rotation) who pay back this loan amount with a certain amount of interest. The interest component can be divided by the members among themselves. The member/members who

contract the loan can use the amount for any purpose, household or enterprise. It may be noted that in these cases, *the activity of the SHG is confined to providing loans to the members* and the members can pursue any activity of their choice. Such SHG's will be considered as engaged in financial intermediation and will be assigned activity code 65994. If such a SHG is registered as a cooperative credit society, then it will be treated as a cooperative credit society and not a SHG. Thus, all such SHG's and co-operative credit societies will be considered as financial enterprises and data will be recorded in the same manner as for other financial enterprises.

3.0.12.3 There may be cases where a number of persons are mobilising funds in the same manner as is done in a SHG. However, they are jointly operating in some entrepreneurial activity in the name of the group, like breeding of cattle, poultry farming, manufacturing pickle, etc. In such a case, the enterprise will be considered as a partnership enterprise and will be assigned NIC code depending upon the activity pursued by the group.

3.0.13 **Reserves:** Reserve is a part of surplus generated which is set aside not to utilise for a particular purpose but to strengthen the financial position of an enterprise.

3.0.14 **Capital:** The amount of cash or assets used by the enterprise to acquire assets of business is called capital.

3.0.15 **Bad debts:** The debt which is difficult or improbable to recover is called bad debts.

3.0.16 **Investments:** An enterprise can purchase shares, debentures and other securities to earn interest and dividend. These shares, debentures and other securities are called investments. If securities are purchased and sold at regular intervals to make gains using market values of the securities, then these investments are called investments for trade. Otherwise, it is called *investments (other than trade)*.

3.0.17 **The inter-relation between different items of blocks 3 to 5 and 8 vis-à-vis profit and loss account (or income and expenditure account) of an enterprise:**

$$\begin{array}{ccc}
 \boxed{\begin{array}{l} \text{'Profit' (before} \\ \text{depreciation and taxation)} \\ \text{of an enterprise = items} \\ \text{511 to 514, and 553} \end{array}} & = & \boxed{\begin{array}{l} \text{Total income of the} \\ \text{enterprise} \\ \text{(items 401 to 448 and} \\ \text{531 to 552)} \end{array}} & - & \boxed{\begin{array}{l} \text{Total expenditure of the} \\ \text{enterprise} \\ \text{(items 301 to 365, 453,} \\ \text{501 to 508, and 809)} \end{array}}
 \end{array}$$

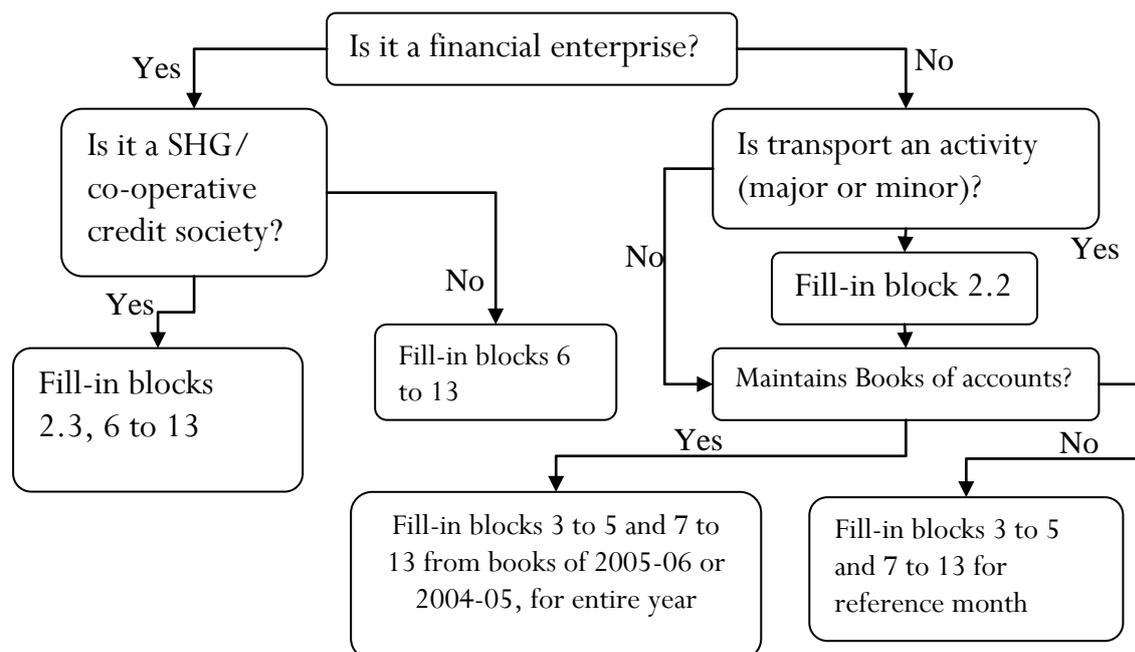
3.1 Structure of Schedule 2.345:

Total number of blocks: - 15

Blocks 0 and 1: - identification of the enterprise

Block 2.1: - Some operational characteristics and background information of the enterprises.

Blocks 0, 1, 2.1 and 7 to 13 are to be filled for all surveyed list-frame companies and enterprises of the area-frame. Requirement of filling up the remaining blocks is explained through the following flow-chart.



- Block 7.1 is applicable for all list frame companies with branches.
- A 'financial' enterprise means an enterprise whose major activity is one of the activities covered under section J of NIC 2004. All other enterprises are 'non-financial', even if the major activity is mixed with some minor financial activity.
- Data for the schedule will be collected for all activities pursued by the enterprise, i.e., if the enterprise is pursuing mixed activities, data will cover all the individual activities.
- For list-frame companies, data will pertain to *operation carried out during the reference year in all the locations*. For area-frame enterprises, if the enterprise was in operation in one location and has shifted to the current location during the reference year, data will pertain to *operation carried out during the reference year in the present location only*.
- While recording data through oral enquiry, lump-sum receipts/expenses which are made once or a few times during the entire reference year, will be apportioned. For example, if electricity payment is made once in three months, payment for the reference month will be actual payment divided by 3. For apportioning annual payments like license fees, etc., the divisor will generally be 12.

For seasonal enterprises, which have operated for less than one month during the current season, the divisor will be the number of months operated by it during the last season.

Block 2.2: Applicable for enterprises where transport was an activity.

Block 2.3: Applicable only for SHG's and co-operative credit sociétés.

Blocks 3 to 5:- Data on receipts and expenditure of all non-financial enterprises will be collected using these blocks. Items 301 to 395 of blocks 3 and 3.1 and item 502 of block 5 are for collecting data on various items of intermediate consumption of an enterprise. Items 401 to 487 of blocks 4 and 4.1 will record the receipts due to entrepreneurial activities. Block 5 will be used to record other items of expenses and receipts of these enterprises. Care may be taken so that there is no omission or duplication of entries on expenses between blocks 3, 3.1 and items 501 to 514 of block 5. Similarly, omission or duplication of recording receipts may be avoided between blocks 4, 4.1 and items 531 to 544 of block 5. If the value of the receipts in block 4 is collected at ex-factory price, then distributive expenses will not be recorded in item 453. Gross value added using product approach will be computed using block 4.2. In normal situations, gross value added is found as positive. However, if the gross value added arrived at is negative, remarks as per specified codes, and additional remarks, whenever necessary, must be provided in blocks 12 and 13.

Block 6: For all financial enterprises, gross value added will be computed using this block. Blocks 3 to 5 will not be canvassed for financial enterprises.

Blocks 7 and 8: The employment and emolument related particulars of the enterprise would be recorded here.

Block 7.1: Applicable only for list frame companies.

Blocks 9 and 10: information on fixed assets and outstanding loans of the enterprise would be recorded in these blocks.

Detailed description of Schedule 2.345 and major instructions for each item

3.1.1 At the top of the first page of Schedule 2.345, two items have been given in boxes. The box on the left hand side relates to whether the schedule is being canvassed in rural or urban area. On the right hand side, type of sample (central/state) has been given. A tick mark (√) may be put against appropriate items in the boxes.

Block 0: Descriptive Identification of Sample Enterprise

3.1.2 This block has been designed to collect the descriptive identification of the sample enterprise. The items are mostly self-explanatory. There are 9 items in the block. For

urban sample, village name (item 4) and serial number of hamlet (item 5) will remain blank. Similarly, for a rural sample, ward/ inv. unit/ UFS block (item 6) is not applicable.

Block 1: Identification of Sample Enterprise

3.1.2.0 Block 1 has 21 items. Most of the items of this block are coded. The codes are described either beside the items or at the bottom of the block. *Items 6 to 16* of this block are *not applicable* for the enterprises surveyed through the *list frame*.

3.1.2.1 **Items 1 and 2:** These items will be copied from the sample list/ list frame. Some service sector enterprises are being surveyed *directly from a list*. This list is called the list frame. Serial number given for these enterprises appearing in the list frame will be recorded in item 1 and code in item 2 for these enterprises will be '1' *The enterprises selected through the listing schedule (schedule 0.0) are called the enterprises belonging to the area frame.*

3.1.2.2 **Items 3 to 5:** Items 3 and 4 are already printed in the Schedule. For the list frame enterprises, code in item 5 (sample) will always be '1'.

Items 6 to 16 are applicable only for the enterprises belonging to the area frame, i.e., enterprises for which code in item 2 is 2. For the list frame companies, entry in each of the items 6 to 16 will be '-'.

3.1.2.3 **Items 6 to 15:** Entry against items 6 and 13 will be copied from the sample list, while items 14 to 16 will be copied from block 2 (for segment 9) or block 5b (for segments 1 or 2) of the listing schedule.

3.1.2.4 **Item 16: Sample enterprise no:** In case of enterprises selected from segment 1/2/9, sample enterprise number will be copied from the *relevant column*, which is one of the columns 33 to 40 of block 5b of Schedule 0.0 for segments 1 and 2 and column 12 of block 2 of schedule 0.0 for enterprises belonging to segment 9. *Copying 'service enterprise serial number' from any other column of schedule 0.0 should never be done.*

3.1.2.5 **Item 17: Informant code:** This item will give information on the type of informant from whom the data are being collected. The relevant codes are:

owner / partner - 1,
manager - 2,
others working in the enterprise- 9.

Items 18 and 19 will be filled in after completing the detailed enquiry.

3.1.2.6 Item 18: Response code: The type of informant, considering his co-operation and capability in providing the required information, will be recorded against this item in terms of specified response codes. The codes are:

Informant:

co-operative and capable - 1, co-operative but not capable - 2, busy - 3, reluctant - 4, others - 9

3.1.2.7 Item 19: Survey code: If the originally selected enterprise is surveyed, code against this item will be '1'. If the originally selected enterprise is substituted and the substitute enterprise is survey code will be '2'. If neither the original nor any substitute could be surveyed, code will be 3. For the enterprises appearing in the list frame, there will not be any substitution. Hence, code 2 will not be applicable for such enterprises.

➤ Similarly, while doing the survey, it may be found that the company appearing in the list frame has now been split into two or more separate companies or a part or whole has been sold. In such case, combined schedule considering all the enterprises which were under the company during the reference period will be filled in.

➤ If the code in this item is '3', only blocks 0, 1, 11, 12 and 13 are to be filled in and the word 'CASUALTY' may be written on the top of the Schedule. For list frame casualty companies instead of sending the schedules a list of such companies with some information as per format may be sent to SDRD and DPD. The format will be supplied to all the regional offices. In case of area frame enterprise casualty schedules have to be sent to DPD.

3.1.2.8 Item 20: Reason for: casualty (list frame)/ substitution of original enterprise (area frame): As the description suggests, this item will serve a twin purpose. On one hand, reason for casualty for an enterprise belonging to list frame will be recorded here. On the other, if an enterprise of either segment 1 or segment 2 was originally selected but a substitute was ultimately surveyed, the reason for first substitution will be recorded in this item.

➤ If an enterprise belonging to the list frame cannot be surveyed, it will be treated as casualty. Such an enterprise may become 'CASUALTY' due to several reasons. It may be currently under the latest ASI frame, which renders itself outside the survey coverage. The enterprise may even turn out to be a Government or PSU unit. Alternatively, during the entire reference year, the unit may not be operating at all or was closed due to some reason or other like strike, lockout, etc. These different reasons of the list frame unit becoming a 'CASUALTY' will be captured in this item. Detailed description of the actual reason for code '9' in such enterprise will be written. The corresponding codes are:

Government/ PSU/ under the coverage of ASI - 1,

non-operative/closed during the reference year-2, non-traceable - 3,
in operation during the reference year but data could not be collected - 4,
enterprise found to be outside survey coverage at detailed enquiry stage-5,
others(specify) - 9.

In case of area frame enterprise, reason for substitution will be written under the same item, the codes for which are:

informant: busy - 1, not available - 2, non-cooperative - 3,
enterprise: found to be outside survey coverage at detailed enquiry stage - 4,
others (specify) - 9.

3.1.2.9 Item 21: PSL no. as per ASI frame: This item will be filled up only for list frame units. For any list frame company, if the survey code is '3' and the unit is appearing in ASI 2004-05 frame then corresponding PSL no. will be entered against this item. Details of this may first be sent to SDRD so that particulars can be re-checked before treating the company as 'casualty'.

Block 2.1: Particulars of Operation and background information

3.2.0 In this block some background information about the nature and operation of the enterprises and the exact reference month/ year of data collection will be recorded. Care may be taken so that invalid codes are not entered, particularly in case of codes pertaining to NIC. The item numbers in this block have been provided after the item description to facilitate data entry. Care may be taken so as to maintain clear gap between the item numbers printed in the schedule and the codes recorded by the field staff.

3.2.1 **Item 201: Mixed activity:** Code will be 1 for mixed activity and 2 otherwise. If the response is 1, care must be taken to fill up item 202-203 (as per instructions in paragraph 3.0.3 above).

3.2.2 **Item 202: 5-digit code as per NIC-2004 for major activity during reference period:** Major activity should be decided following the instruction given in paragraph 3.0.3. The actual description of the entrepreneurial activity (*not a copy of the description given in the book of NIC 2004*) may be recorded in the space provided in this item. Below the description, NIC code as per the NIC-2004 may be written at **5-digit level**. Each box will contain one digit and no box will remain empty. The different NIC divisions under coverage (two-digit codes of NIC 2004) are:

NIC 2004 code	Description of activity (as per NIC 2004)
55	Hotel and restaurants
60	Land transport (<i>group 601-transport via railways and group 603- air transport excluded</i>)
61	Water transport

NIC 2004 code	Description of activity (as per NIC 2004)
63	Auxiliary and supporting transport activities
64	Post and telecommunication
65	Financial intermediation except insurance and pension funding (<i>group 651-monetary intermediation excluded</i>)
66	Insurance and pension funding except compulsory social security
67	Activities auxiliary to financial intermediation
70	Real estate activities
71	Renting of machinery without operator and of household goods
72	Computer and related activities
73	Research and development
74	Other business activities
80	Education (<i>all govt and govt aided schools excluded</i>)
85	Health and social activities
90	Sewage, refuse disposal, sanitation and other activities
91	Activities of membership organisation (<i>organisations under group 919 – activities of trade unions, religious organisation and other membership organisation excluded</i>)
92	Recreational, cultural and sporting activities
93	Other service activities

3.2.3 Item 203: 5-digit code as per NIC-2004 for minor activity during reference period: If the entry in item 201 is '1', there will be entry in item 203.5-digit code as per NIC-2004 along with description corresponding to the most important minor activity of the enterprise will be entered. Most important minor activity will be decided based on maximum income, turnover and employment among the minor activities.

3.2.4 Item 204: Nature of operation: This item intends to capture the seasonality of the enterprise under survey. The guiding factor will be the duration of operation of the enterprise during the reference period. The different types are:

Nature of operation of the enterprise during the reference year	Nature of enterprise	code
operated more or less regularly throughout the year	perennial	1
enterprise 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	casual	3

3.2.5 Item 205: Number of months operated during the reference year: The number of months should be given in whole number. Here, month means a continuous block of 30 days, including scheduled holidays.

3.2.6 Items 206 and 207: Number of hours the enterprise normally worked in a day: Self-explanatory. In these items, normal working hours in a day within the reference month/year will be recorded. In item 206, such working hours may be arrived at by considering all the days during the reference year (for seasonal enterprises, days belonging to operating months only), while for item 207, days within the reference month will be considered to get the required number of hours. If data for the enterprise is recorded from books of accounts, 'month' means the last month of the accounting year.

3.2.7 Item 208: Type of ownership: The definitions and corresponding codes are:

Type of ownership	Description	Code
Proprietary	Here, an individual is the sole owner of the enterprise.	Male - 1
		Female - 2
Partnership	It means relation between persons who have agreed to share the profits of a business carried on by all or any one of them acting for all.	Persons from the same household - 3
		Persons from different households - 4
Co-operative society / self-help group	For definition of SHG, refer to paragraph 3.0.12. Co-operative society is a society formed through the co-operation of a number of persons (members of the society) to benefit the members. The funds are raised by members' contributions/ investments and the members share the profits. The government or government agency can also be a member or shareholder of a registered co-operative society but this fact cannot render the society into a public sector enterprise for the purpose of the present survey.	5
Limited Company (outside public sector)	'Company' is an enterprise registered under the Companies' Act, 1956. A private company means a company which by its Articles, (a) RESTRICTS the right to transfer its shares, if any, (b) LIMITS the number of its members (not including its employees) to 50, and (c) PROHIBITS any invitation to public to subscribe for any shares or debentures of the company. A limited company means a company where liabilities of the shareholders are limited to the quantum of shares held by them. Public limited company means a company which is not a private limited company	Private limited company - 6
		Public limited company - 7
Others	These are the enterprises not falling under any of the above categories (e.g., unlimited companies)	9

- Partnership may be based either on formal registration or on the basis of tacit understanding. For HUF, the enterprise will be considered as a partnership enterprise.

Items 209 to 216 will be recorded if the enterprise is of proprietary or partnership one, i.e., if code in item 208 is any one of the codes 1 to 4. For other enterprises, put '-' in each of items 209 to 216.

3.2.7 Item 209: Did the working owner (s) undertake any other economic activity during the reference year: If the working owner (s) carried out multiple activities during the reference year, then code in this item will be '1'. If the surveyed enterprise was his (their) only source of income throughout the reference year, code will be 2.

3.2.7.1 In case of partnership enterprises with *code 4 in item 208*, *working owner will be the major partner*. Major partner will be the partner getting maximum share of the profit of the enterprise, or bearing the maximum part of the loss. If all the partners share the profit/ loss of the enterprise equally, the partner taking major decisions will be the major partner. If this also does not relate to a single individual, major partner will be the senior most partner by age. *For code 3 in item 208, all the working owners of the enterprise will be considered for entry in item 209.*

For working owners who pursued activities other than the one of the present enterprise (entry in item 209 being '1'), items 210 to 212 will also be filled. If code in item 209 is 2, put '-' in each of items 210 to 216.

3.2.8 Item 210: Is the present enterprise major source of annual income of the working owner(s): Here, the 'owner' will refer to the same person(s) for whom data was collected in item 209. Suppose the owner (or one of the owners) worked as a casual labour in agriculture in addition to the activity of the enterprise during the reference year. If major part of his annual income was derived from this enterprise, then the entry to this item will be '1'. Otherwise it will be '2'.

If major income of the owner(s) is not derived from the surveyed enterprise (code in item 210 being 2), items 211 to 212 will also be filled.

3.2.9 Items 211 and 212: % of annual income of the working owner(s) derived from the enterprise under survey and most important other activity: Entry '2' in item 210 means that the owner derives a **minor** part of his annual income from the surveyed enterprise. This part of annual income of the owner(s) as a percentage (in whole number) of his (their) total annual income will be recorded in item 211. Hence, *entry in item 211 will always be 50 or less*. Among other activities, the description of the activity from which the owner derived maximum annual income and corresponding industry-section as per NIC 2004 will be recorded in item 212. For example, suppose the owner derived an income of Rs.3988 from production of rice, Rs.1200 from a tea stall and Rs.4812 from the service enterprise during the reference year. Then, entry in item 211 will be 48 and the entry in item 212 will be 'A'.

The different industry sections of NIC 2004 to be considered here are:

NIC '04 section	Description of activity (as per NIC 2004 book)
A	Agriculture, Hunting and Forestry
B	Fishing
C	Mining and Quarrying
D	Manufacturing
E	Electricity, Gas and Water Supply
F	Construction
G	Wholesale and Retail Trade; Repair of Motor Vehicles, Motorcycles and Personal and Household Goods
H	Hotels and Restaurants
I	Transport, Storage and Communications
J	Financial Intermediation
K	Real Estate, Renting and Business Activities
L	Public Administration and Defence; Compulsory Social Security
M	Education
N	Health and Social Work
O	Other Community, Social and Personal Service Activities
P	Activities of Private Households as employers and undifferentiated production activities of private households
Q	Extraterritorial organisations and bodies

If the major source of annual 'income' (used loosely here, including receipts from non-economic activities) of the owner is non-economic activity like pension, remittances like bank interest, etc. then code 'X' will be given against item 212.

3.2.10 Item 213: General educational level of the working owner: For the proprietary or partnership enterprises, the educational qualification of the owner should be entered in codes. The codes are: not literate - 01, literate without formal schooling - 02, literate but below primary - 03, primary - 04, middle - 05, secondary - 06, higher secondary - 07, diploma/ certificate course - 08, graduate - 10, post-graduate or above - 11

3.2.11 Item 214: Social group of the working owner: For the proprietary or partnership enterprises, the social group of the working owner should be entered through following codes:

ST-1, SC - 2, OBC - 3, others - 9

For items 213 and 214, 'working owner' in case of partnership enterprises will be the major partner, major being For all partnership enterprises, 'working owner' will be the major working owner, the criterion for determining 'major' will be the partner getting maximum share of the profit of the enterprise, or bearing the maximum part of the loss. If all the partners share the profit/ loss of the enterprise equally, the

partner taking major decisions will be the major partner. If this also does not relate to a single individual, major partner will be the senior most partner by age.

3.2.12 Item 215: Total no. of EFPs of the working owner (EFP: enterprises with fixed premises): If the working owner runs the enterprise from different fixed premises then the total number of such fixed premises has to be entered against this item. e.g. if a person is running a telephone booth and a restaurant listed as two different enterprises with fixed premises, or a doctor is sitting in two different chambers, then entry in this item will be 2.

3.2.13 Item 216: Total no. of EFPs of the working owner with same activity (same as item 202 at 2-digit level): If the owner runs separate enterprises with same activity (same at 2-digit NIC level with respect to the activity of the surveyed enterprise) then the total number of enterprises will be entered against this item. For example, if a doctor practices at 4 clinics or maintains 4 different chambers, then as per current listing instruction, it is 4 different EFPs (enterprises with fixed premises) and NIC code at 2-digit level of all of them is 85. Here, entry in item 216 will be 4.

3.2.13.2 It may be noted that if a person carries out her/his activities without fixed premises (like street vendor, mobile market, etc.) then *the activity is listed at her/his residence and during detailed enquiry, data is collected from the person considering his entire activity in all the locations.* For such enterprises, entry in items 215 and 216 will be 1. On the other hand, persons like doctors, lawyers, CA's, etc. carrying out sophisticated activities do them from more than one fixed premises, each of which is listed as a separate enterprise, resulting in over-counting of workers. Items 215 and 216 are aimed to check this over-counting.

3.2.14 Item 217: Whether Accounts maintained: Three codes have been provided for this item. If the enterprise maintained books of accounts and information on receipts, expenses, assets, etc. is collected from it, code will be '1'. If the enterprise informs that they maintained books of accounts, but provides financial information orally, code will be '2'. If the enterprise did not maintain any usable books of accounts, then the code will be '3'.

3.2.15 Item 218 and 219: Data of blocks 3 to 5(non-financial)/6(financial) collected for the period: Please rectify this description in schedule 2.345. From the discussion on the reference period, it is clear that if the enterprise is ready to provide information from their books of accounts, data will be collected from it for the entire accounting year, which, in most of the cases will be one year. On the other hand, if the enterprise provides information orally, data on operating expenses, receipts, employment, emoluments, etc. will be collected for a one-month period prior to the date of survey. The actual period for which information from the enterprise is collected will be recorded here. There are two sets of six cells in these items for recording the first(item 218) and last dates(item 219) of this period in date-month-year (DD-MM-YY) format. For example, if data is collected for 1st April 2005 to 31st March 2006, entry in item 218 will be 010405 and that in item 219 will be 310306.

Similarly, if data is collected from 1st November 2006 to 30th November 2006, item 218 will be 011106 and item 219 will be 301106. If a seasonal enterprise has worked for less than 30 days in the current season, this entry may be given as '-----'. This may, however, be reflected through remarks.

3.2.16 Item 220: Location of the enterprise: Six codes have been provided for this item. The codes and some 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 enterprise 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 he is going to, i.e. if the location of the enterprise inside each market is fixed	5
without fixed premises (street vendors, etc.)	Street vendors	6

If, both the codes 5 and 6 are applicable for an enterprise, major time criterion will decide the appropriate code.

3.2.17 Item 221: Whether private non-profit institute: 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. If the enterprise under survey satisfies the above-mentioned definition, then entry in this item will be '1'. Otherwise the entry in this item will be '2'.

3.2.18 Items 222 to 223: Nature of problems faced, if any, during the reference year: Different types of problems faced by the service sector enterprise, during the reference year in their day-to-day operation will be recorded against these items in terms of codes. At most two codes can be entered according to the order maintained in the code list. The codes for problems are:

non-availability of electric connection-01, power cut-02,
shortage of capital-03, marketing of products/ services-04,
local problems/ harassment- 05, competition from larger units - 06

non-availability of labour/ labour problems - 07, fuel not available or available at exorbitant prices - 08, non-recovery of service charges/ fees/ credit - 10, others - 19, no specific problem - 11

3.2.19 Item 224: Did the enterprise undertake any work on contract basis: In many cases, the enterprises are observed to be working as per the orders from another unit. This is also called 'job-work'. If the surveyed unit does any amount of work under contract, code against this item will be '1'. Otherwise, code will be '2'.

- A branch enterprise doing its jobs as specified by its head office will not generally be considered as working on contract. However, if the head office got some job on contract from outsiders and got it done through the branches, then the branch will be considered as working on contract.
- Jobs done for households, who are final consumers of the service, will not be considered as a work done on contract, although the households may specify the type of service they want, e.g. barber, beautician, etc.

3.2.20 Items 225: Major destination agency for sale of output: The objective here is to find the nature of backward links of the enterprise with its immediate purchaser of the service.

- In case the number of destination agencies is more than one, the top destination agency may be considered in terms of highest sale for recording the codes. The relevant codes are:

Household - 1, Government - 2, resident financial enterprises - 3,
resident non-financial enterprises - 4, NPI's - 5, non-resident - 6.

Non-resident will mean all households, government or private enterprises those are not resident within the economic territory of the country.

3.2.21 Items 226 and 227: Types of assistance received during the last 5 years (code): The enterprise might have received some assistance at some stage of its operation. It can come either from government or from some non-governmental organization or some private agency/individual. Different codes have been provided to record the same. An enterprise may receive more than one type of assistance mentioned in different codes. Two most important assistances received during the last 5 years are to be reported in codes in descending order of the importance of assistance in items 226 to 227. The codes are:

financial loan (institutional) - 1, financial loan (non-institutional) - 2, subsidy - 3, machinery/ equipment - 4, training -5, marketing - 6, procurement of raw material - 7, others - 9, no assistance received from any source - 8.

3.2.22 Item 228: enterprise type during the reference year: The actual enterprise type on the basis of total number of workers and number of hired workers normally worked during the reference year will be recorded here. If the enterprise normally ran without any hired worker during the reference year (irrespective of whether it

had hired workers during the reference month or not) it will be considered as an OAE and the code will be '1'. If it normally ran with 1 or more hired workers, it will be considered as establishment and the code will be '2'.

➤ There is a possibility of finding at this stage that the enterprise type found now differs from the one recorded during the listing stage (e.g., an enterprise is actually an establishment although it was listed as a OAE). In such cases, no change/adjustment in any of the two schedules will be made. This change is not required even if all enterprises of a village/UFS block are surveyed.

Remaining items of block 2.1 may be recorded after filling in blocks 2.2 to 11.

3.2.23 item 229: Registered/ recognised under any act/ authority: If the enterprise is registered under one or more Acts/ Authorised agencies, code will be '1'. Otherwise code will be '2'.

If the enterprise is registered/ recognised under any agency (code in item 229 is '1'), items 230 to 235 will also be filled.

3.2.24 Items 230: Whether this enterprise registered under Companies Act, 1956: If the enterprise is registered under Companies Act, 1956, the code against item 231 will be '1'. Otherwise it will be '2'.

If code in item 208 is from '3' to '9', item 231-232 will be filled up. Thus, items 231 and 232 are not applicable for proprietary enterprises.

3.2.25 Item 231: Whether having a PAN for the enterprise: If the enterprise is having a PAN (permanent account number) issued by the Income Tax authorities, the code against this item will be '1'. Otherwise it will be '2'.

- e.g. in case of partnership enterprise the fourth digit of the PAN will be 'S'.
- If the enterprise does not have a PAN but any partner / director is having a personal PAN (personal PAN has "P" in the fourth digit), it will not be considered for this item.

3.2.26 Item 232: Whether having a TAN for the enterprise: If the enterprise is having a TAN (tax deduction account number) the code against this item will be '1'. Otherwise it will be '2'. TAN is allotted by the income tax authorities to enterprises for deducting income tax (TDS) from the salary of its employees.

3.2.27 Item 233: Whether this enterprise is registered as a service tax assessee? : If the enterprise is a service tax assessee (a service tax assessee may or may not actually pay service tax during the reference period), the code against this item will be '1'. Otherwise it will be '2'.

3.2.28 Items 234 to 235: Other acts / authorities of registration / recognition of this enterprise (code): If the enterprise is registered/recognised by any other act/ authority, codes for a maximum of two registration agencies under which the enterprise is registered is to be noted in items 234 and 235. The codes for various acts / authorities of registration are:

municipal corporation, panchayat, local body	01	directorate of education / AICTE /NCTE	11
shops and establishments act	02	medical practitioners act	12
sales tax act	03	co-operative societies act	13
motor vehicles act	04	societies act	14
Indian vessels act / merchant shipping act	05	Indian charitable act	15
RBI/NABARD/IRDA/SEBI	06	cinematograph act	16
bar council	07	Factories Act, 1948	17
chartered accountants act	08		
NASSCOM	10	other (please specify)	19

- If the enterprise is registered under only one registration agency, then only item 234 is to be filled. If the enterprise is registered under two registration agencies, items 234 and 235 are to be filled.
- If it is registered with more than two agencies, then item 234 and 235 must be filled up according to the preference given in the above table. The preference of the respondent *will not be considered* in this case.

Blocks 2.2: Details of vehicles operated (owned/hired) during last 30- days/ calendar month

3.2.29 This block will be filled up for enterprises who operate vehicles, i.e., all enterprises engaged in land transport activity (NIC 2004 class 6021, 6022 and 6023), major or minor. It will also be applicable to other enterprises who use the enterprise vehicles for its different operations, like inward/outward transportation of goods/services, companies using own vehicles for transportation of staff, hospitals running its own ambulances, schools running its own buses, sewage and refuse disposal enterprises running its vehicles for disposal of garbage, etc. The NIC codes given at the top of a set of items in this sub-block indicate the type of vehicle, i.e., whether it is motor or non-motor and the purpose, i.e., whether it is mainly for passenger (human) or freight (non-human). Different columns of this block are as below-

Col 1: Corresponds to type of vehicle, e.g., bus, taxi, etc.

Col3: Total number of vehicles of a particular type

Col 4: This column will have the count of vehicles, which are less than 5 years old.

Col 5: This column will have the count of vehicles, which are 5 to 9 years old.

Col 6: Number of vehicles of age more than or equal to 10 years will be entered in this column.

Col 7: Payload capacity (authorised carrying capacity) of all the vehicles of a particular type will be entered in this column. The capacity should be entered in tonnes. The nearest whole number should be taken for this purpose.

Col 8: Total distance covered (in whole number of km) of all the vehicles of a particular type during reference month will be entered in this column. Reference month for this item (for all types of enterprises) will be last 30 days or last calendar month, whichever suits the informant.

Age of the vehicle (in col 3-5) should be recorded in completed number of years. In case of second-hand vehicles, entire period after first purchase will be considered.

3.2.30 Item 236-241 will be filled only for enterprises engaged in the activity of freight transport by motor vehicles (NIC code 60231)(Freight transport by motor vehicle). Item number and corresponding description is as below.

- 236 trailers
- 237 10-wheeler
- 238 6-wheeler
- 239 MCV (Medium commercial vehicle) having payload capacity more than that of LCV but less than 5 tonnes
- 240 LCV (Light commercial vehicle) having payload capacity of 1.5 tonnes or more but less than 3 tonnes
- 241 others

3.2.31 Items 242-243 are applicable for NIC code 60232(Freight transport other than motor vehicle). Item number and corresponding description is as below.

- 242 animal drawn
- 243 others

3.2.32 Items 244-246 are applicable only for NIC code 6021 and 60221(Passenger land transport by motor vehicle). Item number and corresponding description is as below.

- 244 bus/minibus
- 245 taxi/trekker/jeep
- 246 auto-rickshaw
- 247 Others

3.2.33 Items 247-250 are applicable for NIC code 60222(Passenger land transport other than by motor vehicle). Item number and corresponding description is as below.

- 248 rickshaw/van
- 249 animal drawn carts
- 250 others

Block 2.3: Loan transaction of Self-Help Group / Co-operative Credit Society

This block will be filled up only for enterprises belonging to NIC 2004 sub-class 65994 & 65995. Also note that each of the items is for recording *number of members* according to some criterion as on the date of survey.

3.2.34 Items 251 and 258: no. of members with loans outstanding (only loans taken from this enterprise will be considered) and total number of members: Total number of members of the surveyed SHG/co-operative credit society who are having any outstanding loan with the surveyed enterprise as on the date of survey will be entered in this item. Suppose a SHG has 15 members. Of them, 10 members have to repay some loan(s) taken from that SHG as on date of survey. Then entry in item 251 will be 10 and entry in item 258 will be 15.

3.2.34 Item 252 to 257: Each of these items will be used to record the number of members who have not yet fully repaid a particular type of loan (described through that particular item) taken from the surveyed enterprise as on date of survey. So, the sum of item 252 to 257 may not be equal to the entry in item 251. For example, if a member has outstanding loan for both house building and marriage of daughter, s/he will be considered for both items 254 and 256. Different reasons of taking loans and corresponding item numbers are:

- 252: self-employment activity of self/ household member
- 253: repayment of other debts
- 254: meeting household capital expenditure like house building, etc.
- 255: meeting medical expenses of self/relatives
- 256: household expenses, including expenses on social functions
- 257: others

Blocks 3 & 3.1: Principal and other operating expenses

3.3.0.1 Blocks 3 and 3.1 are the two blocks where operating expenses of the enterprises will be collected. The principal operating expenses will be covered in block 3 and operating expenses not included in block 3 will be covered under block 3.1. The reference period for the blocks will be reference year if information is recorded from the books of accounts, and reference month if information is received orally, as mentioned in paragraph 3.0.2.

- If some expenses are made on yearly or half-yearly basis, those are to be properly apportioned for the reference month and recorded.
- For items where payments are not yet made, payable amount may be obtained and recorded. Estimated charges may be recorded in such cases.

- If any of the items of block 3.1 is already covered under block 3, then it should not be repeated in block 3.1. Both these blocks should be filled up in such a way that there is no duplication and omission.

3.3.0.2 Block 3: Selected important operating expenses during the reference month

- **Items 301 to 339:** This block will record important operating expenses during the reference period. There are 7 sub-blocks in block 3 for different activities. Each sub-block has to be filled up only for relevant NIC codes. No separate sub-block is there for other community, social and personal services (NIC 04 division 90 to 93). Information for these activities will be covered in block 3.1 only.
- All expenditures in these blocks are to be recorded on payable basis.
- In oral enquiry, expenses are to be properly apportioned for the reference period and recorded. For items where payments are not yet made, payable amount may be obtained and recorded. For example, amount payable for fuel consumed or electricity purchased during the reference period may not be readily available.
- The valuation of the consumption of material is done in terms of purchase price, which means delivered value including agent's commissions and taxes/ duties paid if any. In case of home-grown raw materials, ex farm price will be considered. Imputation of values for freely collected materials will not be made. However, any labour charge, transportation charges actually incurred will be recorded.
- The items of blocks 3 to 6 have been given 3-digit item numbers to facilitate data processing. The "total" item always ends with 9. The value to be reported in the schedule will be in whole number only.
- The value of consumption relates to all the materials utilised in the process of production of goods or services. These may be purchased during the reference period, or prior to the reference period, or the household may supply these. 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 enterprise, 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.
- For recording data from books of accounts, figures appearing in the P&L account or income & expenditure account will be considered in its entirety, except a few items (like fines and penalties, etc.) which will not be recorded in the schedule. If entries are clubbed in the enterprise account, necessary bifurcations may be made after consulting proper records. If it is not possible to get bifurcations, entries may be recorded in the schedule based on majority criterion.

3.3.1 First sub-block of block3: Hotels and restaurants (NIC-04 group 551 and 552)

3.3.1.1 **Item 301: articles consumed for food & drink preparation:** Values of all articles consumed for preparation of food and drink will be recorded for the reference period. All spices, oil, vegetables, meat, eggs, curds, milk, sauce, squash, etc. will be taken into account. The articles consumed as soft drinks and alcoholic

drinks are also to be considered. The value should include consumption out of the credit purchases as well.

3.3.1.2 Item 302: purchase value of goods traded: Some articles like cold drinks, cakes, pastries, beer, wines etc. are traded by the hotels and restaurants. The purchase value of such goods may be recorded against this item.

3.3.1.3 Item 303: crockery, glassware, bedding and other consumables: Expenditure on all items like crockery, glassware, bedding and other consumables i.e. items those are of semi durable nature during the reference period, will be recorded against this item. Care should be taken so that the fixed assets are not covered here. Furnishing materials like curtains, flower vases, etc. will also be reported here.

3.3.1.4 Item 304: fuels and lubricants: Expenses on fuel and lubricants used for cooking and transport will be reported against this item. Note that cooking oil reported in item 301 will not be reported here. Whatever is reported here will not be repeated again in item 342.

3.3.2 Second sub-block of block 3: transport (NIC-04 group 601, 602, 611, 612, class 6301 and 6303 to 6309): The major items of transport enterprises will be recorded against items 305 to 311. Care may be taken that items reported here are not duplicated in item 342 of block 3.1.

3.3.2.1 Items 305 and 306: Petrol, diesel, lubricants, etc. / tyres, tubes, batteries and retreading expenses: Value of petrol, diesel and lubricants consumed during the reference period will be entered in item 305. Expenses incurred on changing batteries, tyres, tubes and retreading cost of the tyres will be reported against item 306.

3.3.2.2 Item 307: repair and maintenance charges of the transport equipment: Repair and maintenance charges of the transport equipment will be entered in item 307. 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 tyres, etc.) will not come under this item. These should be treated as addition to fixed assets. 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 307.

3.3.2.3 Item 308 and 311: toll tax, octroi, local fees, and insurance charges, etc./ charges paid towards storage of goods: Item 308 will contain the taxes, local fees, insurance charges paid each time a vehicle is run. But *annual road taxes and registration fees, to be recorded in item 508*, will not be a part of item 308. Charges paid for storage of goods and parking of vehicles will be reported against item 311.

3.3.3 Third sub-block of block 3: storage (NIC-04 class 6302): Items 312 and 313 are provided for storage and warehousing enterprises.

3.3.3.1 Items 312 and 313: consumable used in the storage/warehouse and insurance charges etc.: All consumable stores used in the warehouses will be recorded here and not in item 355 of block 3.1. The warehousing enterprises are generally insured for some risk coverage. The insurance charges payable for the commodities stored will be reported in item 313.

3.3.4 Fourth sub-block of block 3: communication activities (NIC-04 group 641 and 642): The major items of communication enterprises will be recorded in this sub-block.

3.3.4.1 Item 314 and 315: Call charges, rent payable (local call/ STD / ISD, cyber café, radio paging, cellular etc.) and insurance charges: The communication expenses for local call/ STD / ISD, cyber café, radio paging, cellular 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) and recorded in this item. The insurance charges, if any, are to be recorded in item 315.

3.3.5 Fifth sub-block of block 3: real estate, renting and business activities (NIC-04 division 70 - 74): Important operating expenses like maintenance of building, machinery and equipment, travelling, hospitality, legal expenses etc. incurred by enterprises will be recorded in items 316 and 317. If the fuel charges incurred in travelling are reported against item 317 should not be repeated in item 342.

3.3.6 Sixth sub-block of block 3: educational activity (NIC-04 group 801, 802, 803 and 809)

Major operational expenditure incurred in running the educational enterprises will be shown in this sub-block. The recurring expenses on laboratory consumables and library books will be noted against item 318. Recurring expenses on newspapers, journals, periodicals etc. will be recorded in item 321. Expenses on different festivals like annual day, teachers' day etc. will come in item 322. Expenses on computer consumables will be recorded in item 323. Maintenance of furniture and fixtures like tables, chairs, projectors, laboratory equipment, computers etc. will be considered in block 3.1 against the appropriate items (344-348).

3.3.7 Seventh sub-block of block 3: health and social work (NIC-04 group 851, 852 and 853)

Major expenses relating to the health and social work activity will be recorded in this sub-block. Expenses on diet are to be recorded in item 324 and expenses on medicines and drugs given to the patients will be reported against items 325. Expenses on Consumables used in operation theatre, sophisticated equipments, pathological, radiological and other diagnostic tests will be recorded in item 326. Expenses on syringes, intra veins drip sets, cotton bandages, plastering materials

and other disposables will be recorded against item 327. Expenditure on uniforms of staff, nurse, doctors, linen and laundry material is to be recorded in item 328. Expenditure on organising health camps, awareness programmes and other related social activities should be reported against item 331. Expenses on meeting, training, publication, nutrition (in crèches etc) will come in item 332. Diet expenses of patients will not be repeated in this item. Expenditure on repair and maintenance of building, professional equipment and other assets will be recorded in block 3.1.

Item 339: It will contain the total of all the items appearing in this page (i.e. total of items 301 to 332).

Block 3.1: Other operating expenses during the reference period

○ This block will contain the overall expenses of the enterprise. If some of the items have already appeared in block 3, care should be taken so that they are not repeated in this block. Entire expenditure of enterprises engaged in other community, social and personal services (NIC 04 divisions 90 to 93) will be reported in this block.

○ 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 3.1, i.e., block 3 will get priority over block 3.1.

○ Fines and penalties (for example payments for late submission of returns), loss due to chits and funded accounts, which are not part of intermediate consumption, will not be considered.

3.3.8.1 Items 341 and 342: 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.

▪ 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*.

▪ While filling up item 342, duplication with item 304 and 305 has to be avoided in all respect.

3.3.8.2 Item 343: Raw materials consumed for own construction of building, furniture and fixtures (including labour charges):

Own constructions for the enterprise will include materials consumed for-

- construction of passage, raising wall, digging well, etc.,
- construction of rooms, roof, etc. of building or entire building,

- making furniture, fixtures and small machineries of the enterprise.

3.3.8.2 Items 344 to 348: minor repair and maintenance: These items will show the expenses made for **minor** repair and maintenance. 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, replacing hard disk of a computer, 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.

3.3.8.3 Item 351: rent payable on fixed assets (other than land and building): Rent on assets other than land and building may be noted against this item. Hiring of machinery and equipment by the enterprise is a common phenomenon for many of the unorganised enterprises. But there may be cases where assets are neither owned nor hired (i.e. encroached). Assets may also be of freehold type. In such cases, rent may be shown as 'zero' and no imputation need be done.

- Rent payable reported against this item will be equal to the rent payable reported in column 7 for items 902 to 905 of block 9.

3.3.8.4 Item 352: service charges for work done by other concerns (contract, sub-contract, legal, audit, advertising and other accounting services, warehousing expenses, commission expenses, etc.): This item will include-

- Charges payable for work done by other concerns, i.e., commissions payable to agents and payment towards contract and sub-contract services availed by the enterprise,
 - Payments which are made/ due to be made to other concerns for work done on materials supplied to them by the reporting enterprise,
 - Charges paid to home-workers or sister concerns,
 - Charges paid to other agencies for the services of night-watchman, driver, etc.,
 - Charges paid to porters, sweepers, accountants, income/sales tax practitioner, etc., who generally work for many enterprises in a locality.
- When payments made by the enterprise to some individuals are recorded in this item, *persons receiving these payments will not be counted as workers of the enterprise and payments received by them will not be considered as emoluments.*

3.3.8.5 Item 353: travelling, freight and cartage (transport) expenses: Expenses on transportation of materials will be entered against this item. If these are already included in the value of materials consumed, these items should not be filled in separately. It may be noted that expenditure proportionate to the materials consumed during the reference period is only to be recorded.

- The travelling expenses associated with the entrepreneurial activity will also be shown against this item. Transportation charges associated with selling of products are part of distributive expenses of an enterprise. These will not be included here.
- Care should be taken to avoid duplication with item 317.

3.3.8.6 Item 354: communication expenses (telephone, telegram, fax, postal, courier, e-mail, etc.): Expenses on communication like telephone, telegram, 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 314.

3.3.8.7 Item 355: purchase of consumable stores, packing materials, etc.: Expenses on consumable stores, packing materials, etc., will be reported in this item. Care should be taken to exclude the materials consumed for the construction of fixed assets. The value of packing materials like paper, cloth, etc. will be recorded against this item. However, packing materials should not be confused with direct materials. The treatment of packing cost depends on the nature of products/ services sold. If the cost of packing forms part of the prime cost, i.e., the articles cannot be sold without a package or a container e.g., medicines, perfumes, etc., the package will be treated as direct materials. Stock of tins, cartons, wrappers, cases, boxes etc. in such cases must be treated in the same manner as the stock of raw materials. Expenses on computer or photocopying consumables in educational institute will not come here.

3.3.8.8 Item 356: Newspaper, journal, paper, printing and stationery expenses: For any enterprise, some amount is paid for purchasing materials like paper, printing of bills or logos and other stationery articles. All such charges may be recorded against this item. It may be noted that the stationery may be purchased at one time and used for several months. In such cases, monthly consumption may be estimated and reported. Expenses on the above mentioned material in case of educational institute would not come here.

3.3.8.9 Item 357: taxes on products: All kinds of taxes on products and services produced by the enterprise are part of intermediate consumption and will be reported against this item. For details please refer to paragraph 3.0.8. If the receipts are valued excluding taxes on products, then it will not be reported against this item. In that case 0 will be reported against item 357.

3.3.8.10 Item 358 and 361: royalties and insurance charges payable: Sometimes the enterprises have to pay royalties for making a product to some other individual or organisation. However royalties paid on land and subsoil assets like minerals extracted will not come under this item. Enterprises also insure its properties like building, machinery, transport equipment, etc. These charges will be recorded here. Insurance premiums paid for the employees of the organisation, however, are a part of compensation to the employees and this will not be recorded here.

3.3.8.11 Item 362: Purchase value of materials consumed for manufacturing or goods incidental to manufacturing, if any: An enterprise may also be indulging in manufacturing activity in addition to the major activity under coverage. In such cases, materials consumed for manufacturing activity is to be recorded against this item. Purchase value of all the materials (which the unit can also use for its manufacturing activity) sold in same condition as purchased, termed as 'goods incidental to manufacturing' will also be recorded in this item. Care should be taken so that the entry in this item is consistent with the entry in item 431.

3.3.8.12 Item 363: Purchase value of commodities traded, if any: If some enterprise is selling certain goods in the same condition as purchased, in addition to its major activity, then purchase value of goods traded during the reference period is to be recorded against this item. There should be consistency between the entry in this item and entries in item 432 to 434.

3.3.8.13 Item 364: cosmetics, toiletry and laundry articles: Expenses incurred on cosmetics, toiletry and laundry articles will be reported here.

3.3.8.14 Item 365: Other expenses (customer entertainment etc.): other expenses: Any other intermediate consumption of the enterprise, which are not covered under any of the items 341 to 364, will be reported against this item. Expenses towards customer entertainment, working lunch, are some such expenses. Regular *puja* expenses should not be reported in this item.

Block 4: Principal receipts

3.4.0 Block 4 will record the principal receipts in seven sub-blocks corresponding to which the principal expenses have already been collected in block 3. The items are earmarked activity wise in the sub-blocks against which the selected important receipts will appear. The following general points may first be noted for recording data in blocks 4 and 4.1:

- i. Reference period for this block will be same as the one used for blocks 3 and 3.1.
- ii. There will be some commonality in items between blocks 4 and 4.1. Precaution has to be taken that whenever an item has already been covered in block 4, receipts are not duplicated against a similar item in block 4.1.
- iii. The value of services produced for sale/ use/ free distribution/ home consumption will be recorded in whole number of rupees.
- iv. The value of the services as charged from the customers will be reported here. It includes excise duty payable or sales tax realised by the enterprise on behalf of the Government as also all the distributive expenses such as, discount or rebate, allowances for returnable cases and other packing or any other drawback allowed to customers, charges for carriage outward (i.e., outward transportation), commission to selling agents, etc.

- v. Care may be taken that the distributive expenses included in the receipts in block 4 are consistent with those recorded in item 453 of block 4.2.
- vi. For grants/donations please refer to paragraph 3.0.7.

3.4.1 First sub-block: Hotel and restaurant activities (NIC-04 group 551 and 552)

In this sub- block all principal receipts in relation to the hotel and restaurant activity will be recorded. Four items are kept for the purpose.

3.4.1.1 Item 401: Lodging charges, rent receivable for hiring out rooms and halls for functions, conferences and receipts from services provided like transport / travel arrangements, laundry services, gym, spa, hair dressing, swimming pool, entertainment, etc.: Charges receivable for hiring out rooms, rent for conference halls, charges receivable from services like transport, travel arrangements, laundry, gym, hair dressing, swimming pool, entertainment etc. will be recorded against this item. If lodging charges include the breakfast or meal charges, the combined value may be recorded here.

3.4.1.2 Item 402: 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.

3.4.1.3 Items 403 and 404: Receipts from trading of purchased food, refreshment, drinks, etc. / receipts from catering services outside: Receipts from trading of purchased food like ice creams, pastries, patties, drinks, etc. will be recorded against item 403. This is the receipt part of traded goods. Drinks will mean soft drinks as well as hard drinks. If the enterprise does any catering business and serves to other concerns or individuals, the receipt will be noted against item 404.

3.4.2 Second sub-block: transport (NIC-04 group 602, 611, 612, class 6301 and 6303 to 6309)

3.4.2.1 Items 405 and 406: earnings from passenger traffic and earnings from goods traffic: These two items will record the earnings from transport activity, from passenger traffic and from goods traffic, respectively. Charges received from the customers for contract/chartered service will also be noted as earning from passenger traffic (item 405). If the same vehicle is used for passenger as well as goods transport, the total earning may be recorded against the predominant activity, if separate accounts are not maintained. Charges received by enterprises providing services incidental to transport (operation of bridges, loading / unloading of vessels, travel agency, maintenance of docks, etc.) will, however, be recorded in item 441 of block 4.1.

3.4.2.2 Item 407: Earnings of commissions for booking agents: The earning from booking charges is to be given in this item.

3.4.3 Third sub-block: storage (NIC-04 class 6302): Item 408 is intended to collect the service charges received by the storage and warehousing enterprises. 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.

3.4.4 Fourth sub-block: communications (NIC-04 group 641 and 642): Total charges receivable from customers (STD/ ISD/ courier/ fax/ internet/ e-mail, etc.) services will be noted against item 411. The receipts for services provided during the reference period will only be recorded by receivable approach. Total receipts means both the payments made to service providers and the commissions.

3.4.5 Fifth sub-block: real estate, renting and business activities (NIC-04 division 70 - 74): Receipts from service provided and brokerage charges are to be recorded against items 412 and 413 respectively.

3.4.6 Sixth sub-block: Educational activities (NIC-04 group 801, 802, 803 and 809): The receipts include earnings from fees (tuition fee, transport fee, laboratory fee, library fee, development fee, etc), and donations/ grant from government as well as individual persons/ organisations. Receipts from students on account of sale of textbooks or uniforms will also be shown.

3.4.6.1 Items 414 and 415: Tuition fees and other fees (including transport fees, laboratory fees, examination fees, fines, library fee etc.): Tuition fees receivable from the students will be entered in item 414. Other fees such as library fee, laboratory fee, examinations fee, games fee, medical fee, bus fee, etc. will be recorded against item 415. This will not include hostel fee. Item 415 will also 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. The developmental fee realised from students will be shown against this item. Receipts from sale of books, school uniform etc. will also be shown against item 415.

3.4.6.2 Item 416: donations/ grants from individuals and institutions: Please refer to paragraph 3.0.7.

3.4.7 **Seventh sub-block: health and social work (NIC-04 group 851, 852 and 853):**

Like educational enterprises, here also receipts include earnings from consultation fees, receipts for various services provided, government grants and donations from persons and organizations. Many medical practitioners do not only charge consultation fee, but also makes the purchase of medicines against his prescription from his dispensary obligatory. In such cases, receipt against this prescription will also be shown as receipts of the doctor. 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 described below.

3.4.7.1 Item 417: consultation fees and charges for medicines: This includes consultation fee for services rendered by doctors. The amount receivable will be inclusive of charges of medicines, if supplied by the doctor. The medicines provided to the patients by the nursing homes may also be recorded here.

3.4.7.2 Item 418: charges for operation theatre and other special procedures: This includes operation theatre charges and charges for other special procedures.

3.4.7.3 Item 421: charges for ward, cabin, pathological, radiological and other diagnostic tests, diet, nursing, physiotherapy and rehabilitation, etc.: Self-explanatory.

3.4.7.4 Item 422: fees for training (nurses, paraprofessionals, etc.): In this item, fee receivable for training of the nurses, para-professionals, etc. is to be recorded. Charges received by training programmes, counselling, etc. by social work organisations will also be recorded here.

3.4.7.5 Item 423: Donations / grants from individuals and institutions: Kindly refer to paragraph 3.0.7.

Item 429: total (total of item 401 to 423): Total of all the items of block 4 will be recorded here. Care may be taken, particularly at the scrutiny stage, to see that entries in constituent items are present whenever there is entry in item 429.

3.4.8 **Block 4.1: Other receipts during the reference period**

This block is applicable to all enterprises. For the specific activities mentioned in the seven sub-blocks of block 4, this block will record the receipts not covered there. But for all other community, social and personal services etc. this block will provide the principal and also the incidental receipts. This block is having two sub-blocks-receipts from manufacturing and trading and other receipts.

First sub-block: Receipts from manufacturing and trading

3.4.8.1 Item 431: Receipts from sale of goods manufactured or incidental to manufacturing: If the unit is engaged in manufacturing activity then the receipts from the sale of manufactured items and goods incidental to manufacturing will be reported here for the given reference period. If the value for the sale of goods

incidental to manufacturing is not available for the reference period then it should be properly apportioned for the reference period. Care should be taken to keep the consistency with the entry in item 362.

3.4.8.2 Item 432: Receipts from sale of goods traded: This item will include sale value of those items which are bought for the purpose of sale without any transformation. Bottled cold drinks, ice-cream, etc. sold by restaurants is one such item.

3.4.8.3 Item 433 and 434: Closing and opening stock of trading goods: In any trading, generally some goods are left in stock at any point of time. Items 433 and 434 will record the closing and opening value of such stock at purchase price. The value of stock should include the credit purchases also. It is not easy to get the stock figures for the commodities traded. As a proxy measure, capital locked up in stock may be collected.

3.4.8.4. Item 435: Change in stock of trading goods: The estimates of the stock figures, for trading activities will be noted for the beginning and for the end of the reference period. The *difference (item 433 - item 434)* will be noted with proper sign against item 435, which will refer to the change in stock of trading goods.

Item 439, 'total (item 431 + item 432 + item 435)' will generally be more than entry in item 363.

Second sub-block: Other receipts:

3.4.8.5 Item 441: Receipts from services provided to others including commission charges: This is the main item of this block. 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 enterprise. In rendering services, the materials for processing or repairing are generally supplied by the reporting enterprise. In such cases, service charge should not include the material cost. Even if the payment is not yet received, the amount receivable for job done during the reference period will be recorded here. If materials are purchased for the customer, who will reimburse the amount subsequently, price of the materials will be excluded while recording the service charges. If charges received for work done are already taken care of in block 4 (e.g., cost of materials reported in block 3 and cost of materials and charges received for making the products together reported in block 4), duplication should be avoided. Service charges received in kind are to be imputed.

- If this is the only item of receipt of an enterprise (like a road-side barber) care may be taken to first record the entry here, instead of recording it only in item 449 or item 451 (total receipts). These occurrences should be re-checked before despatch of the schedule.

3.4.8.6 Item 442: value of own construction of building, furniture and fixtures: This is the receipt item corresponding to the item 343 in block 3.1. In addition to the expenses reported in item 343, value of own and hired labour charges will be added to arrive at the figure for this item. Non-hired labour charges may be imputed at the prevailing local market rates.

3.4.8.7 Item 443: value of consumption of goods/ services produced or traded for own use of the owner or employees (at owner's cost): Value of goods and/or services produced by the enterprises for sale but ultimately consumed by the entrepreneur or by the employees of the enterprise will be noted here. Any part of the finished products that were supplied to sister concerns will also be included. Grocery items consumed in household, manufactured cloth worn by the owner, restaurants providing food to the employees are some of the items of this kind. The goods/services provided should be evaluated at cost of producing them. However, if goods obtained free of cost are consumed, *no imputation* is required. Item 709 should be inclusive of this item (item 443).

3.4.8.8 Item 444: Rent receivable on fixed assets (other than land and building): If a unit hires out its assets, except land and building, the receipts from these may be recorded against this item, since value added by this marginal activity will otherwise be missed.

3.4.8.9 Item 445: Funding/ donations: Please see 3.0.7.

3.4.8.10. Item 446: Govt. grants: Please see 3.0.7.

3.4.8.11 Item 447: production subsidy / interest subsidy: Please see 3.0.9.

3.4.8.12 Item 448: Other receipts (excluding royalty receipts on land and subsoil assets like minerals etc.): This item will include royalties received the enterprise but excluding royalties received on land and any subsoil assets like mineral.

- The valuation of trading goods sold will be done at *sale price*. Sale price will include 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 will always be at the purchase price.

- Other receipts will *exclude* all receipts to be recorded in block 5, e.g., interest and dividend receipts. Similarly, in blocks 3 and 3.1 will exclude all expenditures and appropriations to be recorded in block 5.

Block 4.2: Calculation of gross value added for the reference period

3.4.2.0 This block has only three items. The items 451 and 452 are transfer entries from blocks 3, 3.1, 4 and 4.1 and are mostly self-explanatory. Item 453 will be used to

record the distributive expenses which include excise duty, sales tax, VAT, commission to selling agents, outward freight and transport charges, etc. of the enterprise. Care may be taken so that the sum of distributive expenses recorded in item 453 is consistent with those incorporated in column 3 of block 4. If values of receipts are collected at ex-factory price, distributive expenses should not be recorded. The value-added figure is obtained against item 459 with proper sign and in whole number of rupees. *In case of negative entry, further queries may be made and appropriate codes may be provided in block 12.*

Block 5: other receipts/expenditures during the reference period: all non-financial enterprises

3.5.1 Item 501-544 would correspond to other expenditure/receipts and appropriations where 'other expenditure/receipts' are expenses and receipts not related to entrepreneurial activities. None of the items described through items 301 to 365 of blocks 3 and 3.1 will find a place in any of the items 501 to 514 of this block. Similarly, none of the items described through items 401 to 448 will find a place among items 531 to 544 of this block. The reverse is also true, i.e., during enquiry on receipts and operating expenses of an enterprise, expenses described through items 501 to 514 will not be recorded in any of the items 301 to 365 and receipts described through items 531 to 544 will not find place in any of the items 401 to 448.

3.5.2 Item-wise descriptions of the terms used in this block are given below. It may be noted that different enterprises maintain their books of accounts in different fashion and uniform practice is not followed throughout the country. However, the item descriptions have been made so that it fits descriptions written in different types of books of accounts to the extent possible. All of the items 511 to 514 of block 5 cannot strictly be called 'expenditure'. Items 511 to 514 appear in many profit and loss accounts as items under appropriation of gross profit before depreciation and taxation.

3.5.3 **item 501: interest payments:** An enterprise pays interest on loans contracted by it. It may also have to pay interest on default of some payment, for failing to supply some goods or services as per schedule, etc. These payments will be recorded here. In some cases, interest payment and other bank charges, like service charges for preparation of drafts, etc. are reported together. In such cases, interest component is only to be reported here. Interest paid to partners of an enterprise on capital deployed by the partners will also be reported here.

3.5.4 **item 502: dividend payments:** An enterprise pays dividend to its shareholders, on capital deployed by the shareholders. Dividend payments (including any dividend distribution tax) reported in the books of accounts will be recorded here. However, some enterprises first show its profit after tax and depreciation in the profit and loss account, and later show the dividend payments (or provisions for the

same) in the balance sheet. If the profit after tax and depreciation is already recorded in any of the items 513 or 514, then this may not be duplicated here.

Total of items 501 and 502 will be equal to total interest/dividend reported in item 1019.

3.5.5 item 503: rent payments on land and building: Rent payments only on land and building will be recorded here. Other rentals like rent payments on machinery, etc. will not appear here.

3.5.6 item 504: royalties payments on land and subsoil assets like minerals, etc.: This type of royalties payments are more prevalent in the activities of mining and quarrying. As this is not a part of intermediate consumption, this item has been separately provided here.

3.5.7.1 item 505: donations, puja expenses, etc.: Please see paragraph 3.0.7.

3.5.7.2 Some enterprises may have to spend some amounts on various local funds for smooth running of its activities. These will be recorded here. Expenditure on first aid, medical check-up, teacher's day, annual day celebration, etc. done by schools, etc. will not be treated as transfers as these are integral part of its operation. Those will be recorded in item 322.

3.5.8 item 506: loss on exchange: Some enterprises deal in foreign currencies. Due to different rates prevailing at the time of its purchase and sale/use, the enterprises may incur certain losses. These losses will be reported here. Note that the enterprise may also gain due to holding of foreign exchange. In such cases, the gain will be reported in item 538 (and not item 506).

3.5.9 item 507: loss due to sale of investments (both physical and financial): An enterprise may sell fixed assets like car, computer, etc. It can also sell some financial assets like share certificates, units of mutual funds, etc. If the actual value realised by the enterprise is less than the net book value of the assets at the time of sale, then the enterprise incurs a loss on this sale. This loss will be recorded here. If the enterprise gains due to such a transaction, the gain will be reported in item 541 (and not item 507). Item 507 will be same as item 923. (for investment please see 3.0.16)

3.5.10 item 508: taxes on production: Please refer to paragraph 3.0.8.

Items 511 to 514 and 553 are available in the books of accounts after computation of 'gross profit before depreciation and taxation'. In some books of accounts, the distribution of 'gross profit before depreciation and taxation' or 'profit after depreciation' or 'profit after depreciation and taxation' is shown under the heading 'appropriation of profit'. Items 512 to 514 are for recording the amounts shown under 'profit after depreciation and taxation'. Some enterprises, like schools, hospitals, etc. (which are non-profit institutions) may not show any 'gross profit'.

They will show transfer of the 'excess of income over expenditure' to the balance sheet through some of these items. Entries related to distribution of profit or distribution of income over expenditure will not be recorded under any of the earnings recorded through items 531 to 544.

3.5.11 item 511: provisions for income tax: Amount booked by the enterprise for income tax payment for the year will be recorded here.

3.5.12 item 512: written off and provisions for bad and doubtful debts: The entries in the books of accounts against this item may carry various types of descriptions, like 'bad debts', 'provisions for bad debts', 'bad debts-written off' etc. All such items will be considered here. (please see paragraph 3.0.15 also)

3.5.13 item 513: transfer to reserve: After adjusting for the income tax, bad and doubtful debts, a part or whole of the remaining amount of profit is distributed among the owners/shareholders. After this distribution, a part of the remaining amount is transferred to the balance sheet (on the liability side) as reserve and surplus (also written as reserve fund). In the balance sheet, the reserve fund or 'reserve and surplus' may already contain some value, which has arisen due to similar transactions made in earlier years. Hence, the amount added in the reserve and surplus for the reference year will be recorded in item 513. (Please see paragraph 3.0.13)

3.5.14.1 item 514: transfer to balance sheet: After making adjustments through distribution of dividends, addition in the reserve and surplus, remaining part of profit is transferred to balance sheet as a liability to the owners of the enterprise. Some enterprises may show the entire amount of profit after depreciation and taxation as 'transfer to balance sheet' and then show the distribution of dividends, etc. In such cases, the entire amount may be recorded in item 514 without any duplication.

3.5.14.2 Entries like 'net profit transferred to balance sheet', 'excess of income over expenditure transferred to balance sheet' will be recorded in item 514 (and not in items of earnings under items 531 to 544).

3.5.14.3 In case of oral enquiry from small OAEs, it may be difficult to get direct entries against items 511 to 514. However, the enterprise may be asked the various provisions made by it. Provisions for replacement of old assets will be recorded in item 553, provisions for bad debts will be recorded in item 512. Amounts kept for expansion of business in future years or some future contingencies will be considered as transfers to reserve and lastly, amount obtained from this enterprise to run his household expenditures and savings (i.e., mixed income for OAEs) will be recorded in item 514.

3.5.15 item 519: total: This will be total of items 501 to 514 without any duplication.

3.5.16 item 521: transfer of capital expenditure: Any transfer payments made by the enterprise to govt/institution/other enterprise /individual will be recorded here. Please see paragraph 3.0.14.

Items 531 to 541 appear as items of income in the profit and loss account. Items 542 to 544 also appear in the profit and loss account. However, some enterprises may show it under income, while others may show it as adjustments under appropriations of gross profit.

3.5.17 item 531: interest receipts: Interests received by the enterprise from fixed deposits, bank savings accounts, from suppliers due to late supply, from other enterprises on loans given to them, etc. will be recorded here.

3.5.18 item 532: dividend receipts: Dividends received by the enterprise for holding shares, units of mutual funds, etc. will be recorded here.

3.5.19 item 533: rent receipts from land and building (for NIC division 70, i.e., real estate and renting activities, this will not be recorded): As rent receipts from land and building is a part of the output of enterprises engaged in real estate and renting activities covered under NIC division 70, this will not be recorded in this item for such enterprises. For other enterprises, this item will be recorded.

3.5.20 item 534: royalty receipts from land and subsoil assets like minerals, etc.: This is similar to item 504.

3.5.21 item 535: insurance claims: As insurance claims received by the enterprise after loss due to fire, theft, etc. is not a part of its output. Such claims will be recorded here.

3.5.22 item 536: refund of income tax: Some refund on excess income tax payments made during earlier years will be recorded here.

3.5.23 item 537: donation, puja etc.: Please see paragraph 3.0.7.

3.5.24 item 538: gain on exchange: Similar to item 506.

3.5.25 item 541: income due to sale of investments (both fixed and financial assets): Similar to item 507. It will equal item 922.

3.5.26 item 542: excess provision written back: Excess provisions made during earlier years for the doubtful debts are written back in the current year. Such adjustments made while computing the appropriations will be recorded here.

3.5.27 **item 543: transfer from reserves:** Current losses are made good by transferring some amount from the reserve and surplus fund kept with the enterprise. If such transfers are made, it will be recorded here. (please see paragraph 3.0.13)

3.5.28 **item 544: balance brought forward from last account:** This entry is another way of making adjustments in book profit/loss. If it appears in the profit and loss account, it will be recorded, as it does not pertain to current year.

3.5.29 **item 549: total:** This is total of items 531 to 544. These incomes of the non-financial enterprises either do not form a part of its output, or do not arise as a part of its activity in the current year.

3.5.30 **item 551 and 552: transfer of capital receipts from govt. / others:** Govt. grants given for the purpose of capital formation (eg. building fund or buying some expensive equipment for laboratory) would come under item 551 whereas capital transfer from any other national/international institution, individual or enterprise will come under item 552. (please see 3.0.14 also)

3.5.31 **item 553: provisions for depreciation:** Entire provisions made for depreciation will be recorded here. Please see 3.5.14.3 for instructions on oral enquiry with respect to this item.

Block 6 will not be filled-in for non-financial enterprises. Blocks 3 to 5 will not be filled-in for financial enterprises.

Block 6: Gross Value Added during the reference period: all financial enterprises (NIC 2004 codes 659 and money lending from own source (65925), Self-Help Group (65994), co-operative credit societies (65995))

3.6.1 It may be noted that method of computing gross value added for the enterprises engaged in financial intermediation is different from that of the non-financial enterprises. Hence, the items of receipts and expenses used for computing gross value added for the financial enterprise should not be equated with those of the non-financial enterprises. For all the financial enterprises only this block will be used to compute the gross value added. Reference period, thus for this block will be reference year if data is recorded from books of accounts, but will be reference month when data is collected orally.

3.6.2 It may be noted that monetary intermediation (NIC 2004 code 651) is outside the coverage of the survey. This activity mostly means banks. For operational convenience, a bank may be defined as a financial enterprise, which can issue chequebooks, demand drafts, banker's cheques, etc. to its depositors. Presently many of the banks are also engaged in activities other than banking, like security trading, home loans, insurance, etc. If such an enterprise is selected for survey, it may first be ascertained whether the major income of the enterprise during the reference period

was from banking or other activities. Depending upon major income, if the activity of the enterprise is found to under NIC 3-digit code 651, it will be considered as a 'casualty' in case of list-frame or will be substituted in case of area-frame. If there is no additional enterprise available in the area frame for substitution, this will be treated as casualty.

3.6.3 Separate codes have been provided for three financial activities, viz. money lending from own source (65925), Self-Help Groups (65994) and co-operative credit societies (65995). This will help to identify them at later stage. It may be noted that pawn shops (i.e., enterprises those keep some object on mortgage before giving loans) are under NIC 2004 code 65929. Some moneylenders may also keep goods from households on mortgage before giving loans to households. As long as money lending activity is done using own money, irrespective of whether the enterprise lending money keeps some articles on mortgage or not, it will be given NIC code 65925 (and not 65929). However, all registered pawnshops will be given NIC code 65929.

3.6.5 **item 601: interest payments:** Interest payments made by the enterprise to its depositors as also interest payments on loans contracted by it will be recorded here. Interest paid to partners of a financial enterprise on capital deployed by the partners (which often appear as 'interest to partners', 'interest a/c of partners', etc.) will not be reported here.

3.6.5.2 Suppose an enterprise deducted Rs.1000 as tax on a total interest payment of Rs.10000, i.e., it actually paid Rs.9000 to the persons and deposited the remaining Rs.1000 to government account, then the entire amount of Rs.10000 will be reported in item 601. The tax amount of Rs.1000 will not be added in either of the items 607 or 622.

3.6.6 **item 602: rent payments (excluding land and building):** Rent payments on land and building will not be recorded here. Other rentals like rent payments on machinery, etc. will appear here.

3.6.7 **item 603: commission and brokerage:** 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 enterprise. If the enterprise pays some amount to its workers for similar services, these will be a part of compensation to the workers and will not be reported here. 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', 'NSE/BSE listing fees', etc.

3.6.8 **item 604: bank charges:** Charges paid to banks for making drafts, etc. will be recorded here.

3.6.9 item 605: DEMAT charges: For transaction of shares there is a special type of account called DEMAT account. Charges to be paid for getting service through this account are DEMAT charges. This item may be copied from balance sheet. For oral enquiry this item may be ignored unless the informant give it without any pretext.

3.6.10 item 606: repair and maintenance (building, transport equipment, office equipment, etc.): All minor repair and maintenance expenses will be reported here. This item is equivalent to items 344 to 348 of block 3.1.

3.6.11 item 607: taxes on products: Please see paragraph 3.0.8.

3.6.12 item 608: insurance: Insurance premiums given by the enterprise will be reported here.

3.6.13 item 611: advertisement: Expenses on advertisement will be reported here.

3.6.13.2 Many companies (e.g., mutual funds) incur a huge expenditure while issuing new shares or bonds to public on advertisement, etc. Instead of accounting for the entire expenditure on this account, the companies are allowed to adjust these expenses over a few years (generally five years). This is often written under a heading '**amortisation of expenses**' in the profit and loss account. For such expenses (e.g., debt issue expenses, commercial paper issue expenses, syndicated loan issue expenses, etc.), it may not be possible to get bifurcated figures on advertisement, service charges, etc. Then the entire '**amortisation expenses**' may be recorded against one of the items 611 or 612 based on major head of books of a/c under which this expenditure was incurred.

3.6.14 item 612: service charge for work done by other concerns: This is similar to item 352 of block 3.1. Service charges will include '**rating fees**', '**leasing and paying agent's fees**', '**process agency fees**', '**sitting fees**', etc.

3.6.15 item 613: others: All other items of intermediate consumption, like expenses on electricity, communication like telephone, fax, VSAT charges, travelling, printing, stationary, etc. will be recorded here. If the enterprise was pursuing mixed activity during the reference period, all the expenses incurred for these minor activities will be recorded here.

3.6.16 item 619: total: Total of items 601 to 613 will be recorded in item 619.

Items 621 to 624 are not a part of intermediate consumption of an enterprise. Hence, these items will not be deducted from the receipts for computing the gross value added.

3.6.17 item 621: donations, puja expenses: Please see paragraph 3.0.7.

3.6.18 **item 622: taxes on production:** Please see paragraph 3.0.8.

3.6.19 **item 623: written off and provisions for bad and doubtful debts:** Instructions is same as item 512. See also paragraph 3.0.15.

3.6.20 **item 624: other provisions:** Provisions for taxation and depreciation will not be included here. This will include provisions for diminution in value of investments.

3.6.21 **item 631: interest receipts:** Interests received by the enterprise from investments made by them, from loans given to individuals and enterprises, etc., fixed deposits, bank savings accounts, from suppliers due to late supply, etc. will be recorded here. Note that for a financial enterprise, be it a SHG/ moneylender, co-operative credit society or a firm or company, this is one of the principal sources of receipt.

3.6.22 **item 632: dividend receipts:** Dividends received by the enterprise for holding shares, units of mutual funds, etc. will be recorded here.

3.6.23 **item 633: net profit in share dealing:** Many financial enterprises buy and sell shares and gain (or loose) due to change in value of shares. This gain will be reported here. If the enterprise 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.

3.6.24 **item 634: net earnings from hire purchase finance:** Financial companies finance purchases made by other enterprises. Net earnings of the financial company from such dealings will be recorded here.

3.6.25 **item 635: lease income:** This is the income earned from financial leasing.

3.6.26 **item 636: brokerage and commission:** The term has been already explained in item 603.

3.6.27 **item 637: bill discounting:** Net income earned from bill discounting activity, income from bills purchased, will be recorded here.

3.6.28 **item 638: merchant banking/under writing:** Merchant banking is not a banking activity. Income earned from such activities will be recorded here.

3.6.29 **item 641: income earned on chit funds:** Net earnings from dealings with chit funds, if any, will be recorded here.

3.6.30 **item 642: rent receipts (excluding land and building):** Similar to item 444.

3.6.31 **item 643: others:** This will include all the other receipts like receipts from consultancy activities, advisory services, finance charges earned, etc. This will also include entire receipts from non-financial activities, if any, of the enterprise during the reference period.

3.6.32 **item 644: Govt. grant (excluding capital transfers like building fund, etc.):** see also 3.0.7.

3.6.33 **item 645: production subsidy / interest subsidy:** see also 3.0.9.

3.6.34 **item 649: total:** This is total of items 631 to 645.

3.6.35 **item 659: gross value added:** This will be **item 649-item 619**.

3.6.36 **item 661: excess provision written back:** The instruction for this item is similar to that of item 542.

Block 7: Employment particulars of the enterprise during the reference period

Item 701 has to be filed up only for list-frame companies. Item 702 to 716 have to be filled up for the entire company in case of list frame enterprise. For area-frame enterprise, entry should be corresponding to the enterprise under survey.

3.7.0.1 **Item 601: Did the list frame company have branch office? :** The term 'branch' has been explained in 3.0.5. Note that franchisee outlets are not branches of a company. If any list frame company has office located in at least one place more than the frame-address of the company, then the entry against this item will be '1'. Otherwise entry will be '2'. If entry is '1', block 7.1 also will be filled.

3.7.0.2 **Worker:** Definition of worker is already given in 3.0.6. The reference period for this block will also be same as the one used for block 3/ 6 as the case may be.

Few common instructions for filling up items 702 to 716

- *entries may be done first for the females, followed by males.*
- Working owner, hired worker, other workers can be either full-time or part-time according to the definitions given in 3.0.6.
- For seasonal enterprises who have worked for less than 30 days in the current season, if figures are recorded orally, average number of workers will be calculated based on number of working months.
- Generally, for any enterprise, there will be at least one worker.

3.7.1.1 **Items 702, 705, 711, 714: Working owner:** In case of proprietary or partnership enterprises, only owners who personally work in the enterprise will be considered for calculation of working owner.

- For full-time female/male working owner, item 702/ item 711 will be positive.

- For part-time female/male working owner, item 705/ item 714 will be positive.

3.7.1.2 Items 703 706, 712, 715: Hired worker: Detailed definition and guidelines on hired workers are already available in paragraph 3.0.6. Apprentices, *paid or unpaid*, are to be treated as hired workers. Paid household workers, servants and resident workers of the enterprise are also to be considered as hired workers for the purpose of making entry against this item.

- For full-time female/male hired worker, item 703/ item 712 will be positive.
- For part-time female/male hired worker, item 706/ item 715 will be positive.

3.7.1.3 Items 704, 707, 713, 716: other worker/ helper: Information regarding the workers not covered in items mentioned in above two paragraphs shall be recorded against this item. This includes all persons belonging to the household of the proprietor or households of the partners who are working in or for the enterprise *without regular salary or wages*. Persons working as exchange labourer in the enterprise without salary or wages will also be covered in this category. All unpaid household workers/ helpers who are associated with the activities of the enterprise during the reference period will be considered for recording entries against these items.

- For female/ male full-time other workers, Item 704/ item 713 will be positive.
- For female/ male part-time other workers, item 707/ item 716 will be positive.

3.7.1.3 Item 719: Total workers: The entry is the sum of all the entries from items 702 to 716. For list frame companies, entry in item 719 should also be equal to total of column 5 of block 7.1.

3.7.1.14 Item 721: If entry in item 215 is 2 or more, total number of workers of the surveyed enterprise who is also working in other enterprise of the owner will be reported here.

3.7.1.15 Item 722: If entry in item 216 is 2 or more, total number of workers of the surveyed enterprise who is also working in other enterprise of the owner with same major activity at 2-digit level of NIC-04 will be reported here.

e.g.- A doctor (D) is having 2 chambers (c1 and c2) and a tutorial. 2 persons (A and B) are working in the tutorial. One more person (C), other than the doctor, is working in all the three places. One man (B) also works in the chamber c1 of that doctor. Suppose, c1, c2 and tutorial are separate enterprises. Then the entries will be:

Item no.	Chamber c1	Chamber c2	Tutorial
215	3 (c1, c2, tutorial)	3 (c1, c2, tutorial)	3 (c1, c2, tutorial)
216	2 (c1, c2)	2 (c1, c2)	0
719	3(D + B +C)	2 (D + C)	4 (D +A+ B + C)
721	3(D + B +C)	2 (D + C)	3 (D + B + C)
722	2(D + C)	2 (D + C)	0

Block 7.1: Branch-wise details on workers and income of companies appearing in the list-frame:

This block has to be filled up only for list frame enterprises depending on entry in item 701. If the company has branch i.e. entry in item 701 is '1', this block has to be filled-up. Here, 'branch' means each of the location of the company, be it head office/registered office/sales outlet/service centre, etc. For each branch, information regarding address, total number of employees, income has to be entered in separate rows of this block. If all the rows are exhausted, a new sheet (photocopy of 15th page of schedule 2.345) has to be attached for filling up entire information. The description of the columns of the block is as follows-

Col 1: Serial number of the branch

Col 2: Name and address of the branch

Col3: State code has to be entered according to the location of the enterprise. State codes are given below block 6.1. In case the branch is located outside India code '40' has to be given.

Col 4: This column will give whether the branch is in rural area (code 1) or urban area (code 2).

Col 5: This column would have the number of worker corresponding to the branch/head office of the enterprise.

Col 6: Total receipt or total income of the branch, whichever available, will be recorded here. If total receipt is recorded, the word 'income' at the heading should be struck off. It is clear that data for the same variable, whichever available for all the branches will have to be recorded here.

- Total of the entries in column 5 of block 7.1 should be equal to entry in item 719.

Blocks 7 to 10 will be canvassed to all the surveyed enterprises, financial or non-financial. Block 7.1 is applicable only for list frame companies. Moreover, for the list frame companies, data in blocks 3 to 5 and 7 to 10 (for non-financial companies) / 6 to 10 (for financial companies) will be for the entire company considering all its branches, head offices, registered offices, etc.

Block 8: Compensation to workers during the reference period

3.8.0.1 Reference period used for this block will be the same as the one used for block 3/6 as the case may be. Detailed definitions on salaries, individual benefits, group benefits, etc. to be considered in this block are given in paragraph 3.0.10. All the goods and services received by the employees which are not essential for carrying out their jobs in the enterprise or which can be used by them while not on duty will appear in block 8.

3.8.1 Items 801 and 802: Salary/wages, allowances and other individual benefits (cash & kind): Salaries/ wages payable for the reference period will be recorded first for the working owners and then for the hired workers in these items. This will include:-

- 1) stipulated pay, other allowances like dearness, house-rent, over-time, shift allowance, etc.
- 2) regular payments in kind as salary or wages or as a part of salary or wages, evaluated at cost to the employer,
- 3) bonus, retirement benefits, other individual benefits like ex-gratia payment, employer's contribution to ESIC fund, provident fund, etc., apportioned for the reference period.

- Payments of type (3) above are generally made once in six months or once in a year or at the time of retirement. For these kinds of one-time payment the apportioned amount for the reference period will be included. Suppose an enterprise paid Rs.24000 as gratuity to its employees during one year and the reference period for data collection is a month. Then, $\text{Rs.}24000 \div 12 = \text{Rs.}2000$ will be recorded.
- Compensations made to working owners will be recorded separately in item 801 followed by payments to hired workers in item 802.
- In the books of accounts, PF administration charges are generally separately available. This is not a part of compensation to workers. Hence, this item will not be recorded in item 801. This administration charges will be recorded in item 352.

3.8.2 Items 803 and 804: Imputed value of group benefits (including employer's contribution towards canteen, sports, insurance, etc.): This includes expenses (*net cost* to the enterprise) made by the employer to provide amenities and benefits in kind to workers as a whole, either free of cost or at subsidised rates. It includes:

- (i) Provision of canteen, crèches, sports & recreation clubs, dispensary, etc.
- (ii) Provision of food, beverages, tobacco, uniforms, lodging, transport to office and back & other kind benefits.

- Apportioned values of these group benefits may be recorded, e.g., for reference period, divide the yearly figure by number of months operated.
- Group benefits derived by working owner will be recorded separately in 803. If it is for the hired or other workers, then entry will be in item 804.

3.8.3 Item 809: Total emoluments: Total of items 801 to 804, the total emoluments payable to all the workers for the reference period shall be recorded here.

3.8.4 While making entry in block 8, *and more importantly, during scrutiny*, it has to be ensured that the links between blocks 7 and 8 exist. For example, if hired worker is reported in block 7, there must be entry in item 802 and vice-versa.

Block 9: Assets of the enterprise

3.9.0.0 Reference period for recording data in different columns of items 901 to 919 are:

column 3: Value of assets owned as on first day of the reference year	First date of reference year (to be recorded only for enterprises providing data from its books of accounts)
column 4: Value of assets owned as on first day of the reference year	Last date of reference year
columns 5 and 6: Additions and deductions to owned fixed assets	Reference Year
Column 7: rent payable on hired assets	Same as block 3/6

For items 921 to 923, reference period will be entire reference year.

In some balance sheets, assets are also written as 'application of funds'. Hence, while recording from books of accounts, data in block 9 will be recorded from that part of balance sheet that shows the 'assets' or 'application of funds'. It may be noted that the assets are assets of the enterprise. Hence, if owner of a proprietary enterprise has made some investments (like NSC, PPF, etc.) in her/his personal capacity, these will not be considered here.

3.9.0.1 Fixed assets: Fixed assets are assets held for the purpose of producing or providing goods or services and they are not held for resale in the normal course of entrepreneurial activities. These cover all old and new goods that have a *normal economic life of more than one year* from the date of purchase. Information regarding fixed assets is to be recorded by physical approach, i.e., all fixed assets available in the premises of the enterprise will be considered here. If books of accounts are available, values of assets (as on first and last date of the reference year) may be recorded as per the values available in the books. Otherwise, 'market value', i.e., value that the asset will fetch if sold at present (as on last date of the reference year) condition will be recorded.

3.8.0.2 Fixed assets will include: -

- 1) assets used for production, transportation, living or other facilities (recreation etc.). Full value of assets taken on hire purchase/ instalment (whether fully paid or not) excluding interest should be considered.
- 2) assets under construction, i.e. construction of building etc., installation of plant and machinery, preparation of chassis of truck, etc. (transport equipment) may be reported under the relevant items.
- 3) additions to fixed assets (as distinct from minor repair work) during the reference year are to be included.

Fixed assets will not include: -

- 1) intangible assets like goodwill etc.
- 2) advance payment for fixed assets not yet received.
- 3) fixed assets owned but rented out.

3.9.1 Item 901: Land and Building:

- Land will mean the land on which the enterprise is accommodated together with the surrounding area, which is used for the enterprise. This will also include improvement to land. However, if only a portion of the land belonging to the residence of a household is utilised for the enterprise, only that portion of the land may be considered as capital assets for the enterprise. Land owned with permanent heritable possession with or without right to transfer the title would come under this item. 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.
- Building is the structure, where activities of the enterprise 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 enterprise are carried out. This will include other constructions such as passage, boundary wall, partition, water tank, sewerage, tube-well, etc.

3.9.2 Item 902: 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 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 (not in possession during the reference year) will not be recorded as the approach for recording information here is by physical approach.

3.9.3 Item 903: Transport equipment: All vehicles, power-driven or man/animal - driven, used for transporting persons, goods and materials by the enterprise 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 they will be included in item 905. If the equipment is used both for domestic as well as enterprise 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 enterprise. Transport equipment that is occasionally rented out will be included if it is mainly used for the activities of the enterprise.

3.9.4 Item 904: Software and Hardware: Considering the growing importance of computers and softwares used in various industries, a separate item on this has been made during this round. Computers and all kinds of software used by the enterprise must be entered in item 804.

3.9.5 Item 905: Tools and other fixed assets: Tools refer to small loose implements, generally held in hand for operation and having normal life of more than one year. Other fixed assets refer to other durable equipment (not covered under items 801 to 804 above), which are used for the entrepreneurial activity either directly or indirectly. These will include furniture, fixtures, laboratory equipment, office equipment, mobile handset, etc. Livestock used as P & M will also be included under this item. If the same animal is used part of the time in oil mills and part of the time for transporting materials, it will be classified under item 903 or item 905 depending upon major time spent.

3.9.6 Item 906: Capital work in progress: These are expenses made by the enterprise on some fixed assets although the amount spent has not yet been capitalised. Building, machinery, etc. under construction will be recorded here.

3.9.7 Item 909: Total: This is total of items 901 to 906.

3.9.8 Column (3): Net book value of owned assets as on first day of the reference year: This column will be filled only for enterprises that would provide its books of accounts. Net opening value as per the books may be recorded. Sometime opening value might not be available in balance sheet, but it can be obtained from last year's balance sheet.

3.9.9 Column (4): net book value /market value of owned assets as on last day of the reference year: This column will be filled for all enterprises. Value of the owned fixed assets as on last date of reference period shall be recorded here. If an enterprise provides information from its books of accounts, net closing value, i.e., closing value after depreciation as per the books may be recorded. However, for oral enquiry, market value, i.e., value that the equipment will fetch in the open market in present condition is to be ascertained and recorded in this column.

3.9.10 Column (5): additions during the reference year: In this column information regarding additions to the fixed assets owned during the reference year will be recorded. Addition to the fixed assets can be:

- through purchase,
- through own construction, where values need to be estimated by considering:
 - i) value of purchases of all materials used for the purpose,
 - ii) amount paid for labour or service charges on that account,
 - iii) imputed value of goods/services supplied by the household, if any
 - iv) homegrown materials, if any, are to be evaluated at ex-farm price,
 - v) value of any material already lying with the household for a long time, at cost price (cost to the household).
- received otherwise (e.g., gift), valued at the full cost incurred, i.e., 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, i.e., which increases the economic life of an asset, will be considered for inclusion. (Cost of routine repair and maintenance of fixed assets reported in block 3.1 against appropriate items from 344 to 348 will be excluded from block 9). All major repairs of transport equipments like retreading of tyres, changes of tubes, reconditioning of engines, etc., will be considered here and *not in blocks 3/3.1*.

3.9.11 Column (6): deductions during the reference year: In this column information regarding depletion of the fixed assets owned during the reference year will be recorded. The deductions to the fixed assets are obtained by considering:

- Assets sold and discarded during last 365 days. 'Sale' that is only agreed upon but not affected during the reference year will not be included even if money has been taken in advance. But, 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. Besides obsolescence (gone out of use) of an asset, this will include loss due to theft, damage, accident etc.

3.9.12 Column (7): rent payable on hired assets during the reference period (Rs.): The rent payable on the assets hired by the enterprise will be recorded for the reference period (i.e., reference period for oral enquiry or reference year for data recorded using books of accounts). If no rent is payable for any asset put '0' in column (7) for that particular type of asset. For oral enquiry, if an enterprise is located in a rented house where the household resides as well, rent may be apportioned on the basis of floor area occupied by the enterprise. For rent paid in kind, imputed value may be given. If the enterprise runs in one's own house, rent need not be imputed. Lease rent will be recorded in this column with supporting remarks.

3.9.13 item 911: investments (other than trade): The definition is given in 3.0.16. Purchase of financial instruments other than trade are the financial investments of an enterprise. All such investments will be recorded in this item. Generally, for these investments, three types of values are provided, viz. 'face value', 'cost value' and 'market value'. In the balance sheet, the 'cost value' is shown. This cost value, amount that the enterprise spent to procure the asset will be recorded in item 911.

3.9.14 item 912: loans to members: Some enterprises, particularly the Self-Help Groups (SHG's) and co-operative credit societies provide loans to the members of the societies. These loans are financial assets of the enterprises. These will be recorded here.

Items **913 to 915** are provided to record all the **current assets** of an enterprise, both **physical and financial**.

3.9.15 **item 913: inventories (physical and financial):** All raw materials, packing materials, and similar physical goods in stock will constitute the physical inventories. Similar financial inventories (stock of shares used for trading, etc.) will also be considered here.

3.9.16 **item 914: loans and advances:** Loans and advances given to staff, advances given for supply of some goods or services, etc. will be recorded here.

3.9.17 **item 915: others:** The other current assets will include cash and bank balances, sundry debtors, prepaid expenses, balance with govt. authorities, security deposits (e.g., bank guarantee, electricity deposit, etc.), tender deposits of short duration, advance tax and TDS, etc.

3.9.18 **item 919: total:** This is the total of items 911 to 915. Items 809 and 819 together will cover all the assets of an enterprise excluding the intangibles like goodwill, etc.

3.9.19 **item 921: interest/dividend receivable during the reference year:** Interests and dividends receivable by the enterprise during the entire reference year will be recorded in this item. These interest and dividends may accrue from the investments made by the enterprise, from interests charged on late payments made by some supplier, etc.

3.9.20 **items 922 and 923: Capital gain and loss during the reference year:** When an enterprise sells some of its assets, be it physical or financial, the value received by the enterprise may differ from the depreciated book value of the asset sold. If the value realised by the enterprise is more than the book value of the asset, it is called capital gain. This capital gain will be reported in item 922. If the value realised is less than the book value, it is considered a capital loss. The capital loss will be reported in item 923.

For the financial enterprises, purchase and sale of financial instruments form a part of their core activity. Hence, for these enterprises, loss/gain due to purchase and sale of financial instruments will not be reflected in items 922 and 923.

Block 10: Financial liabilities

3.10.1 Amounts payable by the enterprise are its liabilities. Liabilities include capital deployed by the partners of an enterprise, share capital, reserve and surplus amount noted in the balance sheet, long term loans as well as all the short term commitments for payments like unpaid wages, etc. The reference period for amount of loan outstanding will be the last date of the reference year, while for interest/dividend payable, reference period will be the same as one used in blocks 3/6 as the case may be. All entries in this block will be made in whole number of rupees.

In balance sheet of enterprises, the term 'liabilities' and 'sources of funds' are used interchangeably. Hence, while recording data from the balance sheet, entries in block 10 will be recorded only from 'liabilities' or 'sources of funds' side of the balance sheet.

The following points may be noted for inclusion/exclusion of an item in this block through oral enquiry:

Included are:

- loans taken for the purpose of utilising the same in the entrepreneurial activities of an enterprise will be included even if such loans are used for other purposes.
- Loans contracted by the enterprise either by cash or kind or both from other agencies.
- In case of hire purchase also, loan outstanding on the date of survey, including interest will be considered in block 9 against the corresponding serial number.

Excluded are:

- loans taken for other purposes but ultimately used in the enterprise,

3.10.2 Items 1001 to 1003 are to note the share capital of the enterprises. These items are not applicable for proprietary enterprises. Item 1001 is applicable only for the partnership enterprises. Items 1002 and 1003 are applicable for the co-operative societies, SHG's and companies.

3.10.3 **item 1001: partner's capital:** This item is applicable only for partnership enterprises. Total capital deployed by all the partners of the enterprise as on the last date of the reference year will be recorded here. In the books of accounts of partnership or HUF enterprises, this entry is generally made under the heading 'capital account'.

3.10.4 **item 1002: share capital (paid-up) and share application money:** Companies issue share certificates, each of a pre-determined face value (usually of Rs. 10) to its shareholders, public or a limited set of private individuals. Against these certificates, the shareholders deposit money to the company. These are called paid-up share capital. In addition to the face value of the share certificates issued by the company, sometimes it collects additional money for issue of each such share, called 'premiums', 'security premium' or 'share premium account'. If a company receive the amount for issue of share certificates but has not actually issued the same, the money thus held by the company is called share application money. Total value (in rupees) of all these items *excluding share premium* will be reported in 1002. Share capital comes in some books of accounts under the heading 'shareholder's funds'. The paid-up share capital is also written as 'issued, subscribed and paid-up equity shares' in some books of accounts. In some balance sheets, one may find two entries under the heading share capital: 'issued' and 'subscribed and paid-up'. The

'subscribed and paid-up' part will be recorded against item 1002 (and not both 'issued' and 'subscribed and paid-up').

3.10.5 item 1003: reserve and surplus, share premium and other reserve funds: The companies, after distribution of dividends, etc., to its shareholders, transfer most of the remaining part of profit in the reserve and surplus fund. These will be recorded here. Some of the entries made under this heading are: 'general reserve', 'share transfer fund', 'reserve fund', 'risk fund', 'dividend equalisation fund', 'statutory reserve', 'capital reserve', 'capital redemption reserve', 'P&L account reserve', etc. Entire reserve and surplus up to the closing date of the year will be recorded in this item. Share premium will also be included in this item.

3.10.6 Items 1004 to 1014 are different types of long term loans contracted by the enterprise. Description of these is given below.

3.10.6.1 Item 1004: long term interest-free loans: Any non-institutional loan, which is interest-free, will be included in this item.

3.10.6.2 Item 1005: central and state level term lending institutions, government (central, state, local bodies), banks & societies (public sector, commercial, co-operative): This will include 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
- vii) Different Ministries/Departments of Government or the local bodies (i. e., *panchayat*, municipality, etc.)
- viii) All scheduled and unscheduled banks including the State Bank of India and its subsidiaries like the State Bank of Travancore, State Bank of Mysore, State Bank of Bikaner & Jaipur, State Bank of Patiala etc.
- ix) Cooperative institutions like primary cooperative credit societies, district and central cooperative banks, primary or central land mortgage banks, and loom weavers' cooperative societies and other industrial or other types of cooperative societies etc.

3.10.6.3 Item 1006: other institutional agencies: Loans advanced by institutions/agencies like *Khadi* and Village Industries Commission, Life Insurance Corporation, Chit Funds, etc. not covered under item 1005 above will be recorded against this item.

3.10.6.4 Item 1007: member's funds: For many financial enterprises like the SHG's, co-operative societies, chit funds, etc. members contribute a fixed amount mostly on a regular periodic basis which is used by the enterprise for giving loans to members, etc. for running the activities of the enterprise. The entire amount contributed by the members will be reported here. Note that capital of the members/ partners reported in item 1001 should not be duplicated here. Entries appearing in the balance sheet under the heading 'member's funds' under 'loan funds' will be recorded in this item.

3.10.6.5 Item 1008: fixed deposits: Some enterprises take loans from individuals on which the enterprises are liable to pay interest at an agreed rate. These fixed deposits will be recorded here. Generally enterprises issuing such fixed deposits have to possess specific permissions (from the Reserve Bank of India) for issuing the fixed deposits.

3.10.6.6 Item 1011: moneylenders: 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.

3.10.6.7 Item 1012: Business partner(s)/inter corporate loan: In the case of a partnership enterprise, loans may be made available by partner(s) of the enterprise. One company can contract loan from its sister concerns. For such type of loans entries shall be made against this item. If the partner happens to be a moneylender then also entry shall be made against this item.

3.10.6.8 Item 1013: suppliers/ contractors: Sometimes an enterprise is provided with loans by the supplier of basic inputs/ raw materials and equipment to the enterprise. In the case of an enterprise working on contract basis, it may so happen that the contractor himself gives that loan. All such loans shall be recorded against this item.

3.10.6.9 Item 1014: others (debentures, etc.): Long term (i.e., of a duration of more than a year) loans taken from any other agency not covered through items 1004 to 1013 and debentures issued by the enterprise will be recorded under this item.

Items 1015 and 1016 will be used all the current liabilities and provisions made by the enterprise.

3.10.6.10 Item 1015: sundry creditors: Sundry creditors for supplies, other finances and other liabilities will be included here.

3.10.6.11 Item 1016: other provisions: Bills payable, advance payments received on supplies to be made by the enterprise, credit balance with sister concerns, provisions for taxation, leave encashment, diminution in value of investments, etc. will be reported here.

3.9.6.12 **Item 1019: Total:** Total of items 1001 to 1016 will be recorded against this item.

3.10.6.13 **Item 1021: authorised share capital:** The companies, co-operative societies, etc. who can issue shares, decide first on the maximum permissible limit for issuing such shares, which they later get ratified by some government agency. This maximum permissible limit is called the authorised share capital. The actual value realised by the company through paid-up share capital cannot exceed this authorised value. The authorised share capital value (not the number of shares) will be recorded here.

For making entries using books of accounts, generally all the items of assets and liabilities provided in blocks 9 and 10 are available as direct entries (or a sum-total of a few direct entries) in the balance sheet. These may be copied without omission or duplication keeping in mind that entries in items 901 to 919 will be available as assets and entries of block 10 will be available as liabilities in the balance sheet.

3.10.7 **Column (3): principal amount outstanding as on the last date of reference year:** The actual amount outstanding, like principal amount of loan outstanding, shall be recorded in this column against the appropriate items of liability.

3.10.8 **Column (4): Interest/dividend payable during the reference period (Rs):** Total interest/dividend payable for the reference period for all the liabilities taken by the enterprise 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. This will include interest/dividend payable to the partners of the enterprise also.

Block 11: Particulars of field operation

3.11.0 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 1102 of this block. Dates of survey/inspection, etc. should be made as DD/MM/YY since these will be required in data processing.

Blocks 12 & 13: Remarks by investigator and comments by supervisor(s)

3.12.0 Blocks 12 and 13 are meant for noting down the field-worker's remarks/supervisor's comments/ suggestions regarding the entries made in Schedule 2.345. Their observations will be very important for understanding various entries in the schedule, particularly the abnormally high or low figures (e.g., value added) and also helps in understanding the field situation and accordingly improve the system of data collection and processing in future.

3.12.1 Separate boxes have been provided in block 12 first to ascertain whether gross value added figure arrived at after canvassing the schedule is negative or not. If it is

negative, appropriate code against item 1202 has to be given corresponding to reason of negative entry. Codes for this item are:

output during reference period much less than operating expenses-1, new unit with insufficient output-2, loss of output due to fire, theft, etc-3, high previous year expenses accounted in present year(for books of accounts only)-4, others (specify in detail giving the actual reason)-9

3.12.2 Wherever data is recorded from books of accounts, the respondent enterprise /company may be requested to provide a copy of the same. If they oblige, *the books of accounts may invariably be attached with the schedule*. This helps to scrutinise the schedules, particularly during data processing and subsequent stages of tabulation. If data is recorded from books of account then entry in item 1203 will be '1'. Otherwise entry will be '2'. If entry in item 1203 is '1' and balance sheet is attached with the schedule then item 1204 will contain '1'. Otherwise the code will be '2' and in that case reason for not attaching the schedule will be recorded in the blank space after item 1204.

Some mixed activities and treatment as per NSS convention

	Description of activity	Mixed between	NSS convention
(1)	selling ground-nut after frying/ boiling	manufacturing & restaurant	restaurant
(2)	selling boiled egg	“	“
(3)	shop manufacturing sweets/bakery products, etc. and having provision to serve sweets and other beverages to customers some of whom sit and consume while others buy and take them to consume elsewhere	“	Manufacturing, if major income is from sale of goods consumed elsewhere

Some instructions related to the LIST FRAME COMPANIES:

1. In the list frame, name and address of a little more than 1000 companies will be provided. These companies (or any of its branches) will not be covered in the area frame survey.
2. Since the major source of address of list frame company is from Ministry of Company Affairs, it is possible that the company's registered office is available in the frame-address, while the head office/ corporate office (where books of accounts and data on workers, etc. is actually available) is at another place. In such case, data for the list frame company will be collected from the head office/ corporate office.
3. The data for list frame companies will be for the entire company covering all its branches together. Branch-wise data on workers and income will be recorded in block 7.1 for list frame companies only. Data on column 4 of block 7.1 is to be recorded completely.
4. For all the list frame companies, try to record data from the books of accounts and attach a copy of the same with the schedule.

Example of filling in schedule 2.345 using books of accounts of a non-financial enterprise

BAYZ ENTERPRISE

Balance Sheet as on 31st March 2006

	schedule	31 st March 2006	31 st March 2005
<u>Sources of Funds</u>			
Shareholder's fund			
Share Capital	A	1500	
Reserve and Surplus	B	7144	
		8644	
Loan Fund			
Secured loans	C	15435	
Unsecured loans	D	3520	
		18955	
	Total:	27599	
<u>Applications of Funds</u>			
Fixed Assets			
	E		
Gross block		8204	
Less: Depreciation		5484	
		2720	
Investments	F	39	38
Current Assets, Loans and Advances			
Interest accrued on investments		8	
Inventories	G	7371	7370
Sundry debtors	H	10988	10989
Cash and bank balances	I	211	211
Loans and advances	J	9232	9230
		27810	27800
Less: current liabilities & Provisions			
Current liabilities	K	2964	
Provisions	L	6	
		2970	
Net current assets		24840	
	Total:	27599	
Notes on Account	R		

The schedules referred above form an integral part of the Balance Sheet.

This is the balance sheet referred in our report of even date.

(XYZ)

Partner

For PQR & Co.

Chartered Accountants

Place:

Date:

BAYZ ENTERPRISE
Profit and Loss Account for the year ended 31st March 2006

<u>Income</u>	schedule	31 st March 2006	31 st March 2005
Sales	M	28681	
Other Income	N	1546	
		30227	
<u>Expenditure</u>			
Purchases		120	
Expenses	O	24801	
Interest	P	1600	
Increase/Decrease in stock	Q	2235	
		28756	
Profit before Depreciation and taxation		1471	
Less: Depreciation		794	
		677	
Add: Prior years adjustments (Net)		0	
Profit before taxation		677	
Less: Provision for taxation		225	
Profit after taxation		452	
Add: Balance brought forward from last year		1279	
		1730	
<u>Appropriation</u>			
Transfer to general reserve		1000	
Transfer to B/S		730	
Notes on Account	R		

The schedules referred above form an integral part of the Profit and Loss Account.

This is the Profit and Loss Account referred in our report of even date.

(XYZ)

Partner

For PQR & Co.

Chartered Accountants

Place:

Date:

	Schedule A	31 st March 2006	31 st March 2005
	Share Capital		
	Authorised (of face value Rs.10 each)	2500	
	Issued	1500	
	Subscribed and paid-up	1500	
	<u>Schedule B</u>		
	Reserve and Surplus		
	General Reserve as per last account	4001	
	Add: Transfer from Profit and Loss account	1000	
		5001	
	Investment Allowance Reserve as per last account	163	
	Export Allowance Reserve as per last account	1250	
	Profit and Loss Account	730	
		7144	
	<u>Schedule C</u>		
	Secured Loans		
	DEF Bank		
	Cash Credit Account	1167	
	Bill Purchase Account	14268	
		15435	
	<u>Schedule D</u>		
	Unsecured Loans		
	From Shareholders	3450	
	From other Body Corporate	10	
	Interest accrued thereon	60	
		3520	
	<u>Schedule F</u>		
	Investments		
	National Savings Certificate	18	
	Share investment	21	
		39	
	<u>Schedule G</u>		
	Inventories		
	Finished Goods (at cost)	5032	
	Raw materials (indigenous) (at cost)	1445	
	Lubricants and fuel	620	
	Stores and spare parts	274	
		7371	
	<u>Schedule H</u>		
	Sundry Debtors (considered good)		
	Outstanding for more than six months	18	
	Others	10970	
		10988	

	Schedule I	31 st March 2006	31 st March 2005
	Cash and Bank Balances		
	Cash in Hand	214	
	Current Account in GHI bank	(3)	
		211	
	<u>Schedule J</u>		
	Loans and Advances		
	Loans	6824	
	Interest accrued thereon	350	
	Advances recoverable in cash or kind	1664	
	Duty Drawback receivable	21	
	Deposits	339	
	Interest accrued on deposits	34	
		9232	
	<u>Schedule K</u>		
	Current Liabilities		
	Sundry Creditors	1648	
	Other liabilities	1316	
		2964	
	<u>Schedule L</u>		
	Provisions		
	Taxation	425	
	Less: Advance tax paid	419	
		6	
	<u>Schedule M</u>		
	Sales		
	Sale at restaurant	20185	
	Catering Service	8496	
		28681	
	<u>Schedule N</u>		
	Other Income		
	Dividend	5	
	Interest	457	
	Duty Drawback	263	
	Service charge	821	
		1546	
	<u>Schedule P</u>		
	Interest		
	To bank	1592	
	To others	8	
		1600	

<u>Schedule Q</u>	31 st March 2006	31 st March 2005
Decrease/ Increase in Stock (raw materials)		
Opening Stock	7267	5973
Closing Stock	5032	7267
	2235	
<u>Schedule O</u>		
Expenses		
Raw materials purchased	13154	
Purchase of crockery	1220	
Power and Fuel consumed	1203	
Freight and Transportation	4030	
Packing	1097	
Rent (Building: 150, machinery: 28)	178	
Salary, Wages and Bonus	1580	
Contribution to Provident fund	41	
Rates and Taxes (excise duty=10, license fee = 5)	15	
Insurance	157	
Repairs to:		
Gas oven	116	
Others	5	
Fabrication charges	65	
Travelling and conveyance	473	
Printing and Stationary	37	
Advertisement	42	
Central Excise Duty	503	
Sales Tax	286	
Commission Paid to selling agents	25	
Staff welfare expenses	21	
Legal charges	85	
Miscellaneous expenses	444	
Auditor's remuneration	24	
	24801	

Schedule E Fixed Assets as on 31st March 2005

particulars	Gross block				depreciation				Net block	
	cost as on 31 st March 2005	additions during the year	sales/ disposals during the year	cost as on 31 st March 2006	Upto 31 st March 2005	For the year	Adjustments during the year	Upto 31 st March 2006	as on 31 st March 2006	as on 31 st March 2005
Leasehold land and development	102		0	102	67	3		70	32	35
Building	721		0	721	427	26		453	268	294
Plant and Machinery	5043	58	2	5099	3149	513		3662	1437	1894
Computer	122	67	0	189	58	44		102	87	64
Car	1785	308	0	2093	989	208		1197	896	796
Total	7773	433	2	8204	4690	794		5484	2720	3083

The entries in blocks 3-10 of the schedule with some explanatory notes are:

[3] selected important operating expenses during the reference period: all non-financial enterprises		
(Rs. in whole number)		
description	item no.	value (Rs)
(1)	(2)	(3)
articles consumed for food & drink preparation	301.	13154+7267-5032=15389
crockery, glassware, bedding and other consumables	303.	1220+120=1340
fuels and lubricants	304.	1203
total (items 301 to 332)	339.	17932

[3.1] other operating expenses during the reference period: all non-financial enterprises		
(Rs. in whole number)		
description	item no.	value (Rs.)
(1)	(2)	(3)
minor repair and maintenance of <i>(major repairs will not appear here)</i>	plant and machinery	345. 116
	tools and other fixed assets	348. 5
rent payable on fixed assets (other than land and building)	351.	28
service charges for work done by other concerns (contract, sub-contract, legal, audit, advertising and other accounting services, warehousing expenses, commission expenses, etc.)	352.	65+42+85+24=216
travelling, freight and cartage (transport) expenses	353.	4030+473=4503
consumable stores, packing materials, etc.	355.	1097
newspaper, journal, paper, printing and stationery expenses (other than educational enterprises)	356.	37
taxes on products (VAT, excise, sales tax, service tax, etc. excluding income tax) <i>(taxes on production will be recorded in item 508, not here)</i>	357.	503+286=789
insurance charges payable	361.	157
other expenses (customer entertainment, etc.)	365.	444
total (items 341 to 365)	369.	7392

[4] selected important receipts during the reference period: all non-financial enterprises		
(Rs. in whole number)		
description	item no.	value (Rs)
(1)	(2)	(3)
receipts from sale of prepared food, refreshment and drinks	402.	20185
receipts from catering services outside	404.	8496
total (items 401 to 423)	429.	28681

[4.1] other receipts during the reference period : all non-financial enterprises		
description	item no.	value (Rs.)
(1)	(2)	(3)
other receipts		
receipts from services provided to others including commission charges	441.	821
production subsidy/ interest subsidy	447.	263
total (items 441 to 448)	449.	1084

[4.2] calculation of gross value added for the reference period: all non-financial enterprises		
description	item	value (Rs.)
(1)	(2)	(3)
total receipts [items (429+439+449)]	451.	29765
total operating expenses [items (339+369)]	452.	25324
distributive expenses, if any [@]	453.	25
gross value added (item 451 - item 452 - item 453) [put (-) sign in case of negative value] [#]	459.	4416

Entries in Block 8 (using Schedule O) will be:

[8] compensation to workers during the reference period			
item no.	type of emoluments		value (Rs.)
(1)	(2)		(3)
801	salary/ wages, allowances and other individual benefits (cash & kind including bonus, retirement benefits, etc. apportioned for the reference period) 1580+41	working owners	21
802		hired workers	1600
803	imputed value of group benefits (including employer's contribution towards canteen, sports, insurance, etc.)	working owners	6
804		hired and other workers	15
809	total emoluments (items 801 to 804)		1642

Separate figures for working owners and hired workers was recorded after enquiry from management.

[5] other receipts/expenditures during the reference period: all non-financial enterprises		
(Rs. in whole number)		
description	item no.	value (Rs.)
(1)	(2)	(3)
Expenditure		
interest payments	501	1600
dividend payments	502	-
rent payments on land and building	503	150
royalties payments on land and subsoil assets like minerals, etc.	504	-
other current transfers (e.g., donations, grants, <i>puja</i> expenses) (exclude capital transfers like building fund, etc.)	505	-
loss on exchange	506	-
loss due to sale of investments (both fixed and financial assets)	507	-
taxes on production (e.g., land and building tax, municipal tax, water tax, registration fee and annual road tax for vehicles, license fees, cess charged by local bodies, etc. excluding excise duties and other indirect taxes)	508	15
provisions for income tax	511	225
written off and provisions for bad and doubtful debts	512	-
transfer to reserves	513	1000
transfer to balance sheet	514	730
total (items 501 to 514)	519	3720
transfer of capital expenses	521	
Earnings		
interest receipts	531	457
dividend receipts	532	5
rent receipts from land and building (for NIC division 70, i.e., real estate and renting activities, this will not be recorded)	533	-
royalty receipts on land and subsoil assets like minerals, etc.	534	-
insurance claims	535	-
refund of income tax	536	-
other current transfers (e.g., donations, grants, <i>puja</i> expenses) (exclude capital transfers like building fund, etc.)	537	-
gain on exchange	538	-
income due to sale of investments (both fixed and financial assets)	541	-
excess provision written back	542	-
transfers from reserves	543	-
balance brought forward from last account	544	1279
total (items 531 to 544)	549	1741
transfer of capital receipts by govt	551	
transfer of capital receipts by others	552	
provisions for depreciation	553	794

[9] assets of the enterprise									
type of assets	serial no.	net book value (if data is from balance sheet)/ market value (if data is not from balance sheet) of owned assets (Rs.)				rent payable on hired assets during reference period (Rs.)			
		as on first day of the reference year [@]	as on last day of the reference year	additions during the reference year (Rs.)	deductions during the reference year (Rs.)				
(1)	(2)	(3)	(4)	(5)	(6)	(7)			
fixed assets									
land and building	901	329	300	0	0	150			
plant and machinery	902	1894	1437	58	2	28			
transport equipment	903	796	896	308	0	-			
software and hardware	904	64	87	67	0	-			
tools and other fixed assets	905	-	-	-	-	-			
capital work in progress	906	-	-	-	-	-			
total (items 901 to 906)	909	3083	2720	433	2	178			
Investments				<p>Entries have been recorded from:</p> <p>Fixed assets: columns 3 and 4: net block as on 31st March 2005/ 31st March 2006 of schedule E. column 5 : additions during the year of the gross block of schedule E. column 6: sales/disposals during the year of the gross block of schedule E column 7: rent payment in the profit and loss account (schedule O on expenses).</p> <p>Investments/ current assets, loans and advances: column 3: balance sheet (as on 31st March 2005). column 4: balance sheet (as on 31st March 2006).</p> <p>Interest/dividend receivable: Schedule N (same as entry in items 1021+1022).</p>					
investments (other than trade)	911	38	39						
loans to members	912	0	0						
current assets, loans and advances									
inventories (physical and financial)	913	7370	7371						
loans and advances	914	9230	9232						
others	915	11200	10988+211+8=11207						
total (items 911 to 915)	919	27838	27849						
interest/ dividend receivable during the reference year (Rs.)							921	720	
capital gain during the reference year (Rs.)							922	0	
capital loss during the reference year (Rs.)				923	0				

[10] financial liabilities			
(Rs. in whole number)			
type of liability	serial no.	principal amount outstanding as on the last date of reference year (Rs.)	interest/ dividend payable during the reference period (Rs.)
(1)	(2)	(3)	(4)
share capital			
partners' capital	1001*	-	-
share capital (paid-up), share application money and share premium	1002*	1500	-
reserve and surplus and other reserve funds	1003*	7144	-
loan funds			
long term interest-free loans	1004		
central and state level term lending institutions, government (central, state, local bodies), banks & societies (public sector, commercial, co-operative)	1005	15435	1592
other institutional agencies	1006	10	1
member's funds	1007		
fixed deposits	1008		
moneylenders	1011		
business partner(s)/ inter-corporate loan	1012	3510	7
suppliers / contractors	1013		
others (debentures, etc.)	1014		
current liabilities and provisions			
sundry creditors	1015	1648	-
other provisions	1016	1322	-
total (items 1001 to 1016)	1019.	30569	1600
authorised share capital (Rs.)	1021.*	2500	

Entries have been recorded from

column 3: figures as on 31st March 2005 of schedules C and D.

column 4: schedule P (Break-up between items 1002 and 1004 collected from the management)

Frequently Asked Questions (Queries and Replies for items of receipts and expenses, assets and liabilities, refer to oral enquiry unless otherwise mentioned.)

Sl no.	Query	Reply
(1)	(2)	(3)
Coverage, reference period and block 1		
1	Street Vendors selling food items for immediate consumption without provision of sitting space for the customers to take food. Whether it has to be classified under manufacturing or taken as restaurants?	May be taken as restaurant.
2	If a particular enterprise was started during the current year and worked less than 30 days only. What will be the average month & reference period?	The reference period may be taken as last 30 days if it is a seasonal enterprise; otherwise it is an ineligible enterprise and will be substituted.
3	If a seasonal enterprise worked for less than 30 days during the current season, last month will refer to the average month of last working season. What does ' average ' stand for?	Illustration with example:- Suppose a seasonal enterprise has worked for 4 months in last season and their total expenditure was 40000 in that season. Then expenditure for an average month will be $40000/4=10000$.
4	If a particular seasonal enterprise worked for 25 days in current working season while it had worked for 20 Days in the last month of last season. What will be the reference period?	For oral enquiry, reference period will be taken as average month of the last working season.
5	In case of casual enterprise, what is the reference period?	Last calendar month or last 30 days, if it is done through oral enquiry.
6	If a perennial unit has not functioned for the last 30 days preceding the date of survey for some reason but it is not closed, what will be the reference period?	For oral enquiry, reference period will be last 30 days or last calendar month.
7	An enterprise is maintaining books of accounts and providing information from same. Whether this will be treated as accounts maintained or is it necessary to prepare audited balance sheet also?	Yes, it is treated as accounts maintained irrespective of audited balance sheet maintained or not.
8	Whether autonomous institutions like IIM will be covered in the survey?	If govt. is major share-holder in that institution then it will not be covered under the survey.

Frequently Asked Questions (Queries and Replies for items of receipts and expenses, assets and liabilities, refer to oral enquiry unless otherwise mentioned.)

Sl no. (1)	Query (2)	Reply (3)
9	Whether schools receiving Government aid fully for salary and partly for non-salary expenses will be covered?	If the salary of all teaching as well as non-teaching staff are borne by govt. only then the school will remain outside survey coverage. It does not depend on non-salary expenses.
10	If an area-frame enterprise is operating for last 10 months in the present location and prior to that it was operating in some other location. In that case what will be the reference year?	In area-frame, these will be considered as separate enterprises provided it worked for at least one month (15 days for seasonal enterprises) in each of the different fixed premises. Otherwise, entire operation in all the locations will be considered.
11	If the enterprise has run for 5 days in Nov, 3 days in Dec and 10 days in Jan, the months of operation will be recorded as 3 or all the days put together will be counted a month?	In the given example Nov, Dec and January wherein the enterprise operated will be considered as operational months, i.e., three months. Please note that if this is a perennial enterprise and this has operated only for these many days, in the last 365 days, then this is not an eligible enterprise .
12	Which informant code will be given if the informant has given information partly and for the rest he was telling, 'I am busy?' And no further information is given?	The code for item is given only after filling the full schedule. Hence, this is to be substituted if full information is not provided.
block 2.1: operation and background information		
13	Two service sector activities like restaurant and STD booth are done in the same enterprise being handled by a single person. Whether this will be treated as mixed activity in case the accounts are not separable?	Yes, it is a mixed activity. If same set of persons run two or more activities simultaneously at same premises, consider as a single enterprise as long as separate books of accounts are not maintained by them.
14	Will private limited Co. or public Limited Co. be taken up for survey for which code have been provided in the schedule?	These will be covered if they are not covered under ASI.
15	If the proprietor does not stay at the place of service sector activity and no information is available regarding his other activity, what will be the relevant code for multiple activities?	Treat the situation as if the proprietor does not have any other activity.

Frequently Asked Questions (Queries and Replies for items of receipts and expenses, assets and liabilities, refer to oral enquiry unless otherwise mentioned.)

Sl no. (1)	Query (2)	Reply (3)
16	In case of multiple activities which NIC code will be recorded in item 202?	In item 202, NIC code for major activity of the enterprise and in item 203 most important minor activity of the enterprise will be recorded. If the surveyed enterprise is not the major source of income for the owner then the industry section code of the most important activity in terms of major source of income to the owner has to be entered against item 212.
17	Nature of operation is to be noted from informant's version or as per the periodicity of operation of the activity carried out during reference year?	As per periodicity of operation during reference year.
18	Whether the registration code of the enterprise will be incorporated as per informant's verbal opinion or from his record. Please explain it.	As per information given by the enterprise. Verification of records is not required.
19	An enterprise has applied for de-registration with the chief Inspector of Factories. Whether this unit will be taken up for Survey?	So long as it remains as part of ASI frame, it will not be taken up for survey.
20	An enterprise operated for six months in a different town and shifted to present town where it has operated for six months only. Whether the operation of the enterprise will be taken as 12 months?	In given example, for area-frame based survey, six months of operation at the present location will be considered as number of months operated. These two cases will be treated as separate enterprises. For list-frame companies, entire period will be considered.
21	If an enterprise has operated for one day in a month. Whether it will be treated as operated in the month?	Yes.
Blocks 3 and 3.1: Operating expenses		
22	Whether the approach for Block 3 is paid approach?	If books of accounts are available, record data as per the books of accounts. In oral enquiry, unless otherwise specified, it is payable/receivable approach for all blocks.

Frequently Asked Questions (Queries and Replies for items of receipts and expenses, assets and liabilities, refer to oral enquiry unless otherwise mentioned.)

Sl no. (1)	Query (2)	Reply (3)
23	In case of illegal electricity connection, how the entries are to be made?	Value in such cases is not to be imputed. However, if some periodic payments are made, it will be recorded.
24	If the owner himself does free collection of raw materials, whether the days he was engaged in free collection of raw materials will be calculated for calculation of imputed value?	No. Price will be '0' with a remark. However if he has incurred some expenditure for bringing the material to the site of the enterprise the expenditure for transportation will be taken as the cost of the material.
25	A restaurant carries out trading activities in his selected establishment. Elucidate on recording of consumption and receipts in this case wherein accounts are not separable?	This is a case of restaurant mixed with trading activity. Therefore, purchase value (delivered value) of all trading goods sold in the same condition as purchased may be reported in item 363. Consumption costs (delivered cost) of items consumed in Restaurant activity may be reported in sub block 1 of block 3. On receipt side, receipts with respect to trading activity may be shown against items 432 to 435 of Block 4.1, receipts with reference to restaurant activity may be shown against sub block 1 of block 4.
26	In an enterprise, electric connection has been taken from a generator operator in the vicinity. Will the connection be treated as an electric connection?	Yes, it will be treated as electricity connection.
27	Owner is paying house rent only in which electricity charges are included. How to it?	The consumption of electricity will be estimated & consumption will be reported accordingly in block 3 or 3.1 & remaining amount will be reported in block 9 as rent.
28	Full payment has been made to the lawyer for a case that may go on for 1 year or 10 years, how the payment is to be taken?	It will be taken as per terms and conditions and duly apportioned for the reference period.
29	Against which item the amount paid to the contractor and not to the workers in the unit will be recorded?	It will be recorded against item 352 of block 3.1.

Frequently Asked Questions (Queries and Replies for items of receipts and expenses, assets and liabilities, refer to oral enquiry unless otherwise mentioned.)

Sl no.	Query	Reply
(1)	(2)	(3)
30	How to apportion expenses of irregular nature such as travelling expenditure?	Irregular expenses incurred during reference year may be apportioned based on reference period for data.
31	If the telephone is used for enterprises as well as for households, how the expenditure will be taken?	Proportionate amount based on calls made by household and enterprise may be recorded here.
32	If the enterprise has installed new telephone connection during last 30 days and no previous bills are available to give an idea about the average monthly expenditure, how entry will be made in item 354?	The rental charges for the connection period will have to be necessarily paid and so pro rata rental charges for the connection days can be calculated. Further, probing can be made as to the number of calls generally made on a day and on this basis likely telephone charges can be calculated adjusting the rentals.
33	What is consumable store?	Things that lose their identity in the process of manufacturing and helps processing of raw material into final product.

Blocks 4 and 4.1: Receipts

34	For constructions started earlier and also going on during the month, whether cost of raw materials can be taken as value in item 442?	Cost of raw materials used and labour cost during the reference period may be noted against item 442. Value of own labour will be imputed.
35	Receipts from other activities. The owner of the enterprise received commission from share trading activity. Whether it will find place here.	Yes, if it is mixed activity.
36	In some of the States units are getting Govt. subsidy at the time of installation of the factory, which is generally assessed on the basis of the fixed capital deployed by the entrepreneur. Should such subsidy be reported under item 447 bl.4.1?	For books of accounts, entries will be as per books. For oral enquiry, subsidy receivable during the reference period only will be covered under item 447 of block 4.1.

Frequently Asked Questions (Queries and Replies for items of receipts and expenses, assets and liabilities, refer to oral enquiry unless otherwise mentioned.)

Sl no. (1)	Query (2)	Reply (3)
37	A seasonal enterprise puts the earnings of a season in short term fixed deposits, earns interest and pumps in the amount (Principle + Interest) in the entrepreneurial activity in the second season which is also within the last 365 days. Whether the Interest earned in this case can be included against this item?	Interest received will be recorded in item 531.
Block 7 and 8: number of workers and compensation		
38	Whether unpaid apprentices will be treated as hired worker?	Yes.
39	If a worker works for just an hour a day, will he be considered part-time hired worker?	For books of accounts, if s/he is in the payroll, he will be considered as a worker. IN case of oral enquiry, if he has worked for more than half the working days in the reference month, at least for an hour on each day, he will be considered as an worker..
40	During listing stage, an enterprise is reported as OAE, as it operated without any hired labour during major part of its operation during the last 365 days. But during oral enquiry, in the reference month it has operated with a hired worker with total number of workers being 5, how it will be reported in Block 7?	Enterprise type as recorded in listing schedule and SSS recorded in block 1 of sch. 2.345 will not be changed. In block 2.1, actual enterprise type based on the reference year will be reported. In block 7, actual no. of workers will be given including hired one. <i>Changing of code in listing schedule or block 1 of detailed enquiry schedule is not required even if it is subsequently found that it operated with hired labour throughout the reference year.</i>
41	What will be the number of workers in a unit employing 10 workers in first shift and 15 workers in second shift & out of the workers working in second shift, 10 workers are included in first shift also?	Number will be 25 in such a case irrespective of the fact that the workers are same or different.

Frequently Asked Questions (Queries and Replies for items of receipts and expenses, assets and liabilities, refer to oral enquiry unless otherwise mentioned.)

Sl no. (1)	Query (2)	Reply (3)
42	How to calculate retirement benefit for a month when a person has retired after completing his eligible service?	Suppose the enterprise paid 24 thousand rupees during reference year. For enquiry through books of accounts, entire amount will be recorded. For oral enquiry in a seasonal enterprise who worked for less than one month during current season, suppose it worked for 4 months during last season. Then, Rs.6000 will be recorded. For other cases, Rs.2000 will be recorded..

Block 9: fixed assets

43	How to record value of an asset received as donation by the enterprise? How to report value of encroached land?	For units having books of accounts, the value of assets will be as per their books. For others, the value of donated asset will have to be ascertained and reported. Encroached land, etc. will be considered as hired asset, the value of which will be reported against appropriate item and rent will be reported as zero.
44	Whether change in market price of fixed assets will be reflected in col-5 or 6?	No. Increase or decrease in market price will not be reflected in col. 5 or 6. These columns are meant to capture actual addition/ deductions through purchase/ sale, etc. of the owned fixed assets.
45	If an enterprise without fixed premises keeps its vehicle somewhere, whether that piece of land will be considered as fixed asset?	No. If it actually paid parking charges, this will appear in column 7.
46	Where the entries for sold fixed assets will come?	Generally, it will be reflected while calculating additions / deduction in column 5/6. However, capital gain/loss (difference in sale price and book value of an asset sold) will be considered in items 922 and 923.

Frequently Asked Questions (Queries and Replies for items of receipts and expenses, assets and liabilities, refer to oral enquiry unless otherwise mentioned.)

Sl no.	Query	Reply
(1)	(2)	(3)
47	The unit has started 2 months before the date of survey. The present market value of the assets is being noted in column 3. But what will be the entry in column 5? Whether same entry will report here also?	The same entry will come in column 5 also.
48	The building of the enterprise is a semi-permanent structure built up by the entrepreneur on municipality land for which rent is paid. How to make the entries against item 901 of block 9?	If the land is taken on long-term lease (a term of 30 years or more) then the land is to be considered as owned. However, rent is also to be reported in column 7 with remarks. If it is not a long-term lease then the market value of the structure is to be recorded in column 3 and that of the land is to be recorded in column 4.
Block 10		
49	a) Loans incurred for service enterprise but spent for other purpose, whether this will be considered? b) If the loan has been taken for other purpose but spent for service enterprise, whether it will be treated as loan for block 10?	a) Yes b) No.
50	Is there any provision to include subsidy in block 10?	No, Subsidy will come in block 4.
51	How to calculate the interest for the reference month if it is compound interest?	Total interest payable for the year may be apportioned for the month.
52	Whether money advanced by contractor is to be considered as loan?	Advance payment is not a loan. This will be recorded in item 1015.

Some frequently occurring cases in block 2.1/2.2 and related rulings

Description of activity in items 202, 203, 212	Give actual description, not a copy of description of NIC book
Barber visiting different markets for providing service	'5' in 220
Enterprise applied for registration, but hasn't yet got	'2' in 229
Enterprise applied for deregistration, but hasn't yet got	'1' in 229
Enterprise jointly run by husband and wife	'3' in 208
Enterprise not registered but having license	'19' in 234 with name of licensee
Problem faced in major part of the reference year but not in recent months	Enter problem codes in 222-223
Cycle van, wooden cart, boat fitted with motor	Consider as motor vehicle

items appearing in the P&L A/C or income & expenditure A/C
and corresponding item number in schedule 2.345

A Ready-Reckoner for non-financial enterprises

Items of **expenses** of **non-financial** enterprise (appearing as expenditure and appropriation in P&L or income & expenditure A/C)

Item description	Block/ item no. in sch. 2.345
Accounting service charges	352
Admin. Charges on PF / DLIF	352
Advertisement	352
Advertising services	352
Ag-mark replica charges	352
Agricultural expenses	365
Animator, Art director, Cameraman, Copy writer, Creative director, Designing artist, Models, Neon light designer, Painter, Set designers, Story writer, Visualiser, etc.	352 if the person is not worker, block 8 if the person is worker
Annual general meeting expenses	365
Any other fuel consumed	305/342
Audit fees (including tax audit)	352
Bad debt written off	512
Bank charges	352 (interest payments, if included will be separated and reported in 501)
Bank commission	352
Bank draft charges	352
Bank guarantee	A part of current asset
Bio-mass (other than firewood inc. Bio-gas)	305/342
Board meeting expenses	365
Boiler inspection fees	508
Bonus	801/802
Bribe	365

Items of **expenses** of **non-financial** enterprise (appearing as expenditure and appropriation in P&L or income & expenditure A/C)

Item description	Block/ item no. in sch. 2.345
Business promotion	453
Capital loss	507
Car hire charges	353
Car parking expenses	365
Certification charges	352
Coal consumed (including coke)	305/342
Coal gas	305/342
Commission to brokers	352
Commission to selling agents	453
Consumable stores	355
Conveyance charges	353
Copy writer	352
Damages, loss by fire etc.	505
<i>Dhoties</i> and dusters	355
Diesel consumed	305/342
Director's fee	352
Directors sitting fees	352
Discard of obsolete machinery expenses	507
Discount	453
<i>Diwali</i> expenses	Distribute between 801, 802 and 505
Donations of capital nature (building, equipment, etc.)	521
Doubtful debts	512
Drawing and Design fee	352
Electrical inspection fees	508
Electricity purchased & consumed	341
Employee Gratuity fund	804
Employee State Insurance Contribution	804
Employees income/profession tax deposited	Do not consider
Entertainment expenses	365
Excess of income over expenditure	512, 513, 514
Excise duty	453
Excise duty on stock of finished goods	357
Ex-gratia payments to staff	802
Expenditure relating to earlier years	Do not consider
Expenses written off	512
Factory licence fees	508
Filing fee	352
Filing fees	352
Fires, loss of stock due to fire	505
Firewood including charcoal	305/342
Fodder for animals in transport	313
Furnace oil consumed	342
Furnishing materials	303/365
Gardening expenses	365

Items of **expenses of non-financial** enterprise (appearing as expenditure and appropriation in P&L or income & expenditure A/C)

Item description	Block/ item no. in sch. 2.345
General expenses	365
Gifts for sales promotion	453
Gratuity	801/802
Guest house expenses	301 to 303
Hiring charges for vehicles	351
Honorarium to secretary/treasurer	801,802/352 depending on whether s/he is a worker or not
House keeping expenses	352
Income tax consultancy charges	352
Income tax paid	511
Insurance expenses	361
Insurance to vehicles	361
Interest to partner on his capital	501, provided it is shown in P& L A/C
Investment allowance	521
Inward freight / inward transport charges	353
ISO expenses	352/ 508
Job work paid	352
Key-man insurance	361
Labour Welfare Fund	804
Leave pay	801/802
Leave Travel Allowance	801/802
Legal charges / expenses	352
Liaison office expenses	352
Lignite consumed	305/342
Local rates	308/365
Loss on conversion of Unit '64 tax-free bonds	507
Loss on sale of fixed asset	507
Loss on sale of investment	507
LPG	305/342
Lubricating oil consumed	305/342
Magazines & periodicals	356
Media planning and buying	352
Medical examination fees for recruitment of staff	352
Medical expenses of staff	801/802
Membership fees	321/356
Minor generator repair and maintenance	348
Minor repair and maintenance of building	344
Minor repair and maintenance of other fixed assets	348
Minor repair and maintenance of plant and machinery	345
Minor repair and maintenance of pollution control equipment	345
Minor repair and maintenance of vehicle	346

Items of **expenses of non-financial** enterprise (appearing as expenditure and appropriation in P&L or income & expenditure A/C)

Item description	Block/ item no. in sch. 2.345
Miscellaneous expenses	365
Municipal tax	508
Natural gas	305/342
Non-basic chemicals - all kind	Block 3 & 362
Nut and bolts	355
<i>Octroi</i> / entry tax	308/357
Other donations/charity	505
Other fuel oil	305/342
Outward transport	453
Packing items	355
Penalty paid	Do not consider
Petrol & aviation petrol consumed	305/342
PF contribution	801/802
Planning expenses	352
Postage, telephone, telex charges and e-mail	354
Preliminary expenses / preliminary expenses written off	512
Printing	321/356
Professional charges	352
Professional tax (firm)	508
Property tax	508
Provision for bad debt	512
Publicity	352
<i>Puja</i> expenses	505
Purchase agency services	352
Purchase of tyre and tube for vehicle	Not in blocks 3 to 5, record in block 9
Purchase tax on raw materials	357
Rates and taxes	308/357/508, depending on type of tax
Rebate	453
Reconditioning of vehicle's engine	Not in blocks 3 to 5, record in block 9
Recruitment expenses	352
Registration charges for vehicles, weights, etc.	508
Remuneration of owner	801
Remuneration to whole-time director	801/802
Rent paid on fixed asses other than land and building	351
Rent paid on land and building	316 for NIC 70, 503 otherwise
Rent paid on plant & machinery	351
Research and development charges	352
Retreading of tyre of vehicle	Not in blocks 3 to 5, record in block 9
Revenue stamps	357
Road tax for vehicles	508
Royalty on production	358
Salary	801/802

Items of expenses of non-financial enterprise (appearing as expenditure and appropriation in P&L or income & expenditure A/C)	
Item description	Block/ item no. in sch. 2.345
Sale of films	432 to 435
Sales promotion	453
Sales tax	453
Sales tax renewal fees	508
School development expenses	318/321/521
School programmes and functions	322
Security charges / expenses	352
Service Tax	Do not record if receipts exclude service tax, otherwise 357
Share issue expenses	521
Shortage	Do not consider
Soaps	364
Solar energy	305/342
Space hired for advertisement on transit media (train, bus, taxi, etc.)	351
Space hired for hoarding	351
Space/time slot bought for advertisement on print /electronic (TV, radio, internet, cinema, etc.) media	352
Stationary	321/356
Students stationary purchased	363
Students welfare	322
Subscription to business association	356
Technical know-how and consultancy charges	352
Testing charges	352
Tools and dies	355
Training & development	352
Travelling expenses	353
Value of basic raw materials consumed (indigenous and imported)	Block 3 & 362
VAT	Do not record if receipts exclude VAT, otherwise 357
Wages	802
Warehousing charges	352
Water for production (as consumable)	355
Water purchased for fuel purposes	305/342
Weigh bridge charges	352
Weights and measurements inspection fees	508

Items of receipts of non-financial enterprise (appearing as income in P&L or income & expenditure A/C)	
item description	block/ item no. in Sch. 2.345
Adjustment related to previous year	544
Admission fees	415
Admission form sale	415
Advertising/ media planning and buying	412
Agricultural income	448
Building fund from students	415
Bus hiring charges	405
Capital gain	541
Closing stocks in semi-finished goods	431
Commission received	Block 4/ 441
Computer fees	412/415/422
Customs Draw back	447
Day care centre charges	441
Development charges (from students)	415/422
Development fee from students	415
Dividend income	532
Donation for stay in Dharamsala/ guest house	445
Donations by students/ patients	416/423
Duty Drawback	447
Editing for video/ movie production	441
Employees income/ professional tax deducted at source	801/802, if not included in salary
Freight & packing charges recovered	406
Gain on exchange	538
Government grants for building, blackboard, lab. Equipment, etc.	551
Government grants for salary, lab. Chemical, etc.	446
Government subsidy	447
Insurance claims received for current or earlier period	535
Interest on Fixed Deposit / long term loan	531
Job work income	Block 4/ 441
Labour charges received	Block 4/ 441
Late fees	415/448
Maintenance of negatives	441
Occupier share of corporation tax	448
Opening stocks in semi-finished goods	Adjust in 402/412
Preliminary expenses written back	544
Processing charges received	Block 4/ 441
Profit on sale of entitlements	448
Profit on sale of fixed asset	541
Profit on sale of goods sold in same condition as purchased	432
Profit on sale of investment	541
Provisions written back / withdrawn	542

Items of receipts of non-financial enterprise (appearing as income in P&L or income & expenditure A/C)	
item description	block/ item no. in Sch. 2.345
Refund of income tax	536
Rent received for fixed assets other than land and building	444
Rent received for land & building (for NIC 70)	412
Rent received for land & building (for NIC other than 70)	533
Rent/rental for space hired out/ time slot sold	412
Rental for audio recording	444
Rental for lighting and camera equipment	444
Rental of shooting floor	444
Rental of theatre	444
Returns from investment	531/532
Rights (music, software, distribution, commercial, exhibition, DTH, video, pay TV, internet, ring tones, others)	412/415/441
Royalty received <i>excluding</i> royalties on land and subsoil assets	448
Royalty received on land and subsoil assets like minerals	534
Sale of CDs	412/415/422/441
Sale of products and by-products/ services	Bl. 4, depending on activity
Sales tax refund received (reference period or earlier period)	448
Students stationary sold	432
Technical consultancy charges received	441
Term charges (education)	415
Tips from customers	448 (and 701/702)
Transfer Certificate issue charges	415
Tuition fees	414
Value of electricity generated & sold	431
Value of own construction	442
Variation of finished goods [closing balance - opening balance]	433 to 435
Waste left by party for whom job done (Sale value of)	441
Yoga fees	415

Ready-reckoner (continued)	
Balance sheet vis-à-vis schedule entries: all enterprises	
item description of assets (application of funds) in balance sheet of an enterprise	item no. in Sch. 2.345
Good will	Do not consider
Trade Mark	Do not consider
administrative building	901
BUILDING	901
Building renovation	901
club house	901
Factory building	901
fire precaution system	901
godown	901
hospital building	901
LAND	901
Leasehold land	901
lifts	901
Montessori apartment	901
office building	901
ownership flats for staff	901
R&D building	901
Residential building / quarters	901
School Building	901
Shed / Boiler Shed	901
shops	901
showroom	901
stair case	901
air condition essential for production	902
boilers	902
construction machinery	902
cranes for production	902
dies & moulds	902
electrical installation (if fitted to plant & machinery)	902
fork-lift equipment	902
furnace	902
generator for P & M	902
kiln in brick factory	902
molasses tank (sugar industry)	902
moulds (if fixed to the machinery)	902
oven <i>bhatti</i> in Bakery	902
PLANT & MACHINERY	902
plant & machinery	902
pollution control equipment	902
production computer attached with machine	902
research & development machinery	902
transformers	902
washing machines and driers in laundry	902
water pump with motor	902
X-Ray machine for testing product	902
animal driven cart (along with draught animals)	903
auto-rickshaw	903
car	903

Ready-reckoner (continued)	
Balance sheet vis-à-vis schedule entries: all enterprises	
item description of assets (application of funds) in balance sheet of an enterprise	item no. in Sch. 2.345
crane (when not included in P & M)	903
cycle	903
hand cart	903
locomotives	903
moped	903
motor cycle	903
rickshaw	903
rope-way	903
School bus	903
scooter	903
Special purpose vehicles (milk van, oil tankers, bulldozers, garbage lifters, etc.)	903
tempo	903
trailers & trolleys	903
transport equipment	903
truck / lorry	903
van	903
computer equipment	904
LAN/WAN	904
modem	904
Optical fibre cables	904
printer	904
software	904
UPS	904
VSAT	904
air conditioner and coolers	905
Bore-well / tube-well	905
calculator	905
camera	905
canteen equipment	905
clock / radio / television	905
communication lines / telephone lines	905
cycle stand	905
design and drawings	905
development of land including land development equipment	905
drainage and sanitary	905
electrical installation / fittings / meters	905
fans	905
fencing / compound wall	905
Fire extinguisher / fire brigade	905
franking machine	905
furniture and fixture	905
generator (for office)	905
heater	905
hospital equipment	905
intercom	905
laboratory equipment / apparatus	905
library	905
livestock / pet animal	905

Ready-reckoner (continued)	
Balance sheet vis-à-vis schedule entries: all enterprises	
item description of assets (application of funds) in balance sheet of an enterprise	item no. in Sch. 2.345
mobile phone	905
motion picture	905
Office equipment	905
office equipment / machinery	905
PABX / EPABX / intercom	905
pager / fax machine / photocopy machine	905
pipelines	905
platform	905
pump	905
punching machine	905
quality control equipments	905
rail tracks / railway siding	905
refrigerator	905
roads and culverts	905
security equipments	905
sewerage system / water system	905
side bridge	905
timer	905
tools and tackles	905
type writer	905
water cooler	905
Water purifier (aqua guard, etc.)	905
water tank	905
weigh bridge	905
weigh scales	905
wooden partition	905
capital work in progress	906
government securities-long term investment	911
Investment in mutual fund	911
Investment of employee's funds	911
Investments (at cost of acquisition)	911
Long Term Securities	911
Mutual fund	911
preference share-long term investment	911
Quoted investments	911
subsidiary company-long term investment	911
Unquoted investments	911
Drawing by Partners	912
Loan to members	912
canteen grain stock	913
chemicals and packing materials	913
components / accessories used as raw material	913
construction material	913
consumable stores	913
dead stock	913
electrical stores	913
finished goods	913
fuel and lubricants	913
material in transit (raw material, finished goods, etc.)	913
raw materials, components and packing materials	913

Ready-reckoner (continued)	
Balance sheet vis-à-vis schedule entries: all enterprises	
item description of assets (application of funds) in balance sheet of an enterprise	item no. in Sch. 2.345
scrap other than production	913
scraps / by-product	913
semi-finished goods/ work-in-progress	913
spares stores and others	913
stationery	913
stock of building material	913
Stock of hire under hire purchase agreement	913
Stock-in-trade	913
tools and dies	913
trading material	913
vehicle spares	913
Advance to staff	914
advances to sister concern	914
advances to supplier	914
bills receivable	914
call & short term deposit	914
Deposits under sub-judice	914
Loan against documents	914
Loan against fixed deposit	914
staff advance	914
staff loan	914
worker advance/ loan	914
Advance payment of income tax	915
Asset on lease	915
balance in excise dept. / custom dept.	915
Balance with bank in current account	915
Balance with bank in fixed deposit account (under current assets)	915
cash at bank	915
cash imprest	915
cash in hand	915
cheque issued but not presented	915
cheques in hand	915
Current assets in fixed deposit account	915
debit balances of sundry creditor	915
draft in hand / travellers cheque	915
duty draw back receivable	915
export incentive receivable	915
foreign currency account	915
Interest receivable on loans, etc.	915
interest. receivable	915
Intra Unit Account	915
margin money for less than one year	915
other current assets	915
other debt	915
postage imprest / franking machine balance	915
prepaid expenses	915
revenue stamps	915
sales tax receivable in connection with goods sold	915
Security deposit	915

Ready-reckoner (continued)	
Balance sheet vis-à-vis schedule entries: all enterprises	
item description of assets (application of funds) in balance sheet of an enterprise	item no. in Sch. 2.345
short term tender money	915
Sundry debtors	915
TDS receivable / advance tax	915
unclaimed dividends	915

Ready-reckoner (continued)	
Balance sheet vis-à-vis schedule entries: all enterprises	
item description of liabilities (sources of funds) in balance sheet of an enterprise	item no. in Sch. 2.345
Capital account of HUF	1001
Interest on partner's capital	1001
Partner's capital account	1001
Called-up and paid-up share capital	1002
Issued & Subscribed Capital	1002
Paid up Capital	1002
Share Capital (paid-up)	1002
Bad debt fund	1003
Building fund	1003
Capital fund	1003
Capital redemption reserve	1003
Capital reserve	1003
Caution money fund	1003
Debenture/bond redemption reserve	1003
Depreciation fund	1003
Development Rebate Reserve	1003
Dividend equalisation fund	1003
Employee's fund	1003
General Reserve	1003
Investment Allowance Reserve	1003
Preference share capital redemption reserve	1003
Reserve & Surplus	1003
Risk fund	1003
Securities premium account	1003
Share Premium Account	1003
Share transfer fund	1003
Sinking Fund	1003
Statutory funds	1003
Statutory reserve fund	1003
loans / advances from Directors (long term)	1004/1012
foreign currency long term loan	1005/1006
Secured loan	1005/1006, etc. depending on source
term loan from financial institutions	1005/1006
term loan from banks	1005
Guarantee fund-member	1007
Member's deposits	1007
Member's deposits- optional	1007
Member's deposits-compulsory	1007
Other funds-member	1007

Ready-reckoner (continued)	
Balance sheet vis-à-vis schedule entries: all enterprises	
item description of liabilities (sources of funds) in balance sheet of an enterprise	item no. in Sch. 2.345
Recurring deposit-member	1007
Savings deposit-member	1007
Suspense account-members	1007
Thrift fund-member	1007
fixed deposit	1008
Member's deposits- fixed	1008
Unsecured loans (fixed deposit)	1008
Inter-corporate deposits	1012
loans / advances from head office	1012
loans / advances from subsidiaries	1012
loans from partners / proprietors	1012
Bad Debt	1014
Brokerage or commission on subscription	1014
Called Up Capital	1014
Convertible Debenture	1014
Credit / Debit Balance of P/L Account	1014
Deferred Liability	1014
Interest accrued but not due	1014
Letter of Credit / Margin Account	1014
non-convertible debentures	1014
redeemable debentures	1014
book debts	1015
bridge loan	1015
cash credit	1015
creditors for expenses / finances	1015
demand loan	1015
Director's loan (short term)	1015
loans against hypothecation of bills discounting	1015
over draft	1015
over draft, cash credit, other short term loans	1015
packing credit	1015
short term loans from bank	1015
short term loans from other financial institutions	1015
sundry creditors	1015
sundry creditors for other liabilities	1015
sundry creditors for supplies	1015
working capital loan	1015
advance received from suppliers	1016
Audit fees outstanding	1016
bills payable (including bill discounting)	1016
bonus payable	1016
credit balances of subsidiary companies	1016
credit balances with sister concern	1016
Current Liabilities for expenses	1016
Deferred revenue expenses	1016
Deposits from tenants	1016
earnest money deposit	1016
ESI payable	1016

Ready-reckoner (continued)	
Balance sheet vis-à-vis schedule entries: all enterprises	
item description of liabilities (sources of funds) in balance sheet of an enterprise	item no. in Sch. 2.345
gratuity payable	1016
income tax collected and used as working capital	1016
interest accrued	1016
Investor's education and protection fund	1016
Liability for expenses	1016
other current liabilities	1016
outstanding expenses	1016
PF payable	1016
Preliminary expenses	1016
property tax payable	1016
provision for contingencies	1016
Provision for diminution in value of investment	1016
provision for gratuity and others	1016
Provision for leave encashment	1016
provision for proposed dividend	1016
provision for taxation	1016
Provisions for gratuity	1016
salary payable	1016
sales tax (used as working capital)	1016
sales tax payable	1016
security deposits	1016
Share issue expenses	1016
TDS payable	1016
tender deposits	1016
Unclaimed bond including accrued interest	1016
Unclaimed dividend	1016
Unclaimed fixed deposit	1016
wages payable	1016
Authorized Capital	1021
Share Capital (authorised)	1021
unsecured loans	1004 to 1006, 1011 to 1013 depending on source

Ready-reckoner (continued)
Profit and Loss account vis-à-vis schedule entries: financial enterprises

Items of expenses of financial enterprise	item no. in sch. 2.345
Accounting service charges	613
Admin. Charges on PF / DLIF	613
Advertisement	611
Advertising services	611
Agricultural expenses	613
AMC charges	612
Amortisation of expenses (written off)	611/612/613 depending on major head
Annual general meeting expenses	613
Assets of earlier year written back	661
Audit fees (including tax audit)	612
Bad debt written off	623
Balance brought forward from previous year	Do not consider
Balance carried forward to balance sheet	Do not consider
Bank charges	604
Bank commission	603
Bank draft charges	604
Bank guarantee	A part of current asset
Bar code fees	613
Board meeting expenses	613
Bribe	613
brokerage	603
BSE/ NSE listing fee	622
Business promotion	612
Car hire charges	613
Certification charges	612
Commercial paper expenses	607
Commission to selling agents	603
Conveyance charges	613
Copy writer	613
Current tax	Do not consider
Damages, loss by fire etc.	624
Debenture trustee remuneration	802 to 804, if hired worker 612 otherwise
Deferred tax	Do not consider
DEMAT charges	605
Diminution in value of investments	624
Directors sitting fees	613
Discard of obsolete machinery expenses	624
Discount	603
Discount	603
<i>Diwali</i> expenses	Distribute between 801, 802 and 621
Dividend to shareholders/ members	Do not consider
Donations of capital nature (building, equipment, etc.)	Do not consider
Electrical inspection fees	622
Electricity purchased & consumed	613
Entertainment expenses	613
EPF/ESIC / Staff welfare	801 / 802
Excise duty	607
Excise duty on stock of finished goods	607
Expenditure relating to earlier years	Do not consider

Ready-reckoner (continued)	
Profit and Loss account vis-à-vis schedule entries: financial enterprises	
Items of expenses of financial enterprise	item no. in sch. 2.345
Expenses written off	623
Filing fees	612
Foreign exchange fluctuation control	624
Fuel consumed	613
General expenses	613
Gifts for sales promotion	603
Guest house expenses	613
House keeping expenses	613
Incentive	603
Income tax consultancy charges	613
Income tax paid	Do not consider
inspection fees to govt departments	622
Insurance expenses	608
Insurance to vehicles	608
Interest to partner on his capital	Do not consider
Interim dividend	Do not consider
Investment allowance	624
Inward freight / inward transport charges	613
Issuing and paying agent's fee	603
Job work paid	612
Key-man insurance	608
Legal charges / expenses	612
licence fees	622
Loss on sale of fixed asset	923 only
Loss on sale of investment (other than trade)	Negative entry in 633
Loss on sale of stock	Negative value in 633
Loss on share dealing	Negative entry in 633
Magazines & periodicals	613
Media planning and buying	612
Medical examination fees for recruitment of staff	613
Meeting, conference and seminar charges	613
Membership fees	613
Minor repair and maintenance	613
Misc. expenditure written off	601 to 624 depending on type
Miscellaneous expenses	601 to 624 depending on type
Net profit	Do not consider
Net profit transferred to balance sheet	Do not consider
NSDL charges	622
Other donations/charity	621
Outward transport	613
Packing items	613
Penalty paid	Do not consider
Planning expenses	613
Postage, telephone, telex charges and e-mail	613
Preliminary expenses / preliminary expenses written off	623
Printing	613
Process agency fee	603
Professional charges	612
Professional charges	612
Professional tax (firm)	622
Profit after depreciation and tax	Do not consider

Ready-reckoner (continued)
Profit and Loss account vis-à-vis schedule entries: financial enterprises

Items of expenses of financial enterprise	item no. in sch. 2.345
Profit for the year	Do not consider
Property tax	622
Provision for bad debt	623
Provision for diminution in value of investment	624
Provision for taxation	Do not consider
Provisions against NPA	623
Provisions for depreciation	Do not consider
Publicity	612
<i>Puja</i> expenses	621
Purchase agency services	612
Rates and taxes	607/622, depending on type of tax
Rating fee (CRISIL, etc.)	612
Rebate	613
Recruitment expenses	613
Registration charges for vehicles, etc.	622
Remuneration of owner	801
Rent paid on fixed asses other than land and building	602
Rent paid on land and building	Do not consider
Research and development charges	612
Revenue stamps	608
Road tax for vehicles	622
ROC filing fee	622
Royalties paid	612
Salary	801/802
Sales promotion	603
Sales tax	607
Sales tax renewal fees	622
SEBI fees	622
Security charges / expenses	352
Security transaction tax	607
Service Tax	607
Share issue expenses	521
Share transfer registrar fee	612
SHCIL fee	622
Short provision of income tax written off	Do not consider
Shortage	Do not consider
Space hired for advertisement on transit media (train, bus, taxi, etc.)	612
Space hired for hoarding	612
Space/time slot bought for advertisement on print /electronic (TV, radio, internet, cinema, etc.) media	612
Staff welfare	801 to 804
Stamp duty on share capital	Do not consider
Stamp fees	622
Stationary	613
Subscription to business association	613
Tax on interim dividend	Do not consider
Technical know-how and consultancy charges	612
Testing charges	612
Training & development	613
Transfer to reserve fund	Do not consider

Ready-reckoner (continued)	
Profit and Loss account vis-à-vis schedule entries: financial enterprises	
Items of expenses of financial enterprise	item no. in sch. 2.345
Transfer to reserve fund	Do not consider
Travelling expenses	613
Wages to daily worker	802 if s/he is in payroll, 612 otherwise

Ready-reckoner (continued)	
Profit and Loss account vis-à-vis schedule entries: financial enterprises	
Items of receipts of financial enterprise	item no. in Sch. 2.345
Advertising	643
Advisory services	643
Agricultural income	643
Back-end subsidy	645
Brokerage	636
Commission received	636
Consultancy	643
Deferred tax income	Do not consider
Discounting	637
Dividend	632
Dividend income	632
Duty Drawback	644
Exchange gain on forward cover	Do not consider
Fee based income	643
Gain on exchange	Do not consider
Government grants for building, etc.	Do not consider
Government grants for current expenditure	644
Government subsidy	645
Hire purchase income	634
Income from electricity generated	643
Insurance claims received for current or earlier period	Do not consider
insurance commission	636
Interest	631
Interest on FDR at banks	631
Interest on income tax refund	Do not consider
Interest on investment to banks	631
Interest on loans to members	631
Interest on loans to members	631
Interest subsidy	645
Job work income	643
Labour charges received	643
Lease income	635
Misc income	643
Preliminary expenses written back	661
Processing charges received	643
Profit on sale of entitlements	634
Profit on sale of fixed asset	922
Profit on sale of investment	633
Profit on sale of investment	633
Profit on sale of shares	633

Ready-reckoner (continued)	
Profit and Loss account vis-à-vis schedule entries: financial enterprises	
Items of receipts of financial enterprise	item no. in Sch. 2.345
Provision for diminution in value of investments written back	661
Provisions written back / withdrawn	661
Refund of income tax	Do not consider
Registrar division fees	638
Rent received for fixed assets other than land and building	642
Rent received for land & building (for NIC 70)	642
Rent received for land & building (for NIC other than 70)	Do not consider
Returns from investment	631 to 634 depending on type
Royalty received <i>excluding</i> royalties on land and subsoil assets	643
Royalty received on land and subsoil assets like minerals	Do not consider
Sale of forms	643
Sale of services	643
Sales tax refund received (reference period or earlier period)	643
Technical consultancy charges received	643
Tips from customers	643 (and 801/802)
Value of own construction	643

APPENDIX - I

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.	Cuddapah	20	Andhra Pradesh (28)		
					2.	Chittoor	23			
		2.	Anantapur	2811	3.	Anantapur	22			
		3.	Guntur	2812	4.	Guntur	17			
		4.	Kurnool	2813	5.	Kurnool	21			
		5.	Nellore	2814	6.	Prakasam	18			
					7.	Nellore	19			
2.	Hyderabad (282)	6.	Hyderabad	2820	8.	Hyderabad	05	Andhra Pradesh (28)		
					9.	Rangareddi	06			
					10.	Mahbubnagar	07			
					11.	Nalgonda	08			
		7.	Karimnagar	2821	12.	Karimnagar	03			
					13.	Medak	04			
		8.	Nizamabad	2822	14.	Adilabad	01			
					15.	Nizamabad	02			
		9.	Warangal	2823	16.	Warangal	09			
			17.	Khammam	10					
3.	Vijayawada (283)	10.	Vijayawada	2830	18.	West Godavari	15	Andhra Pradesh (28)		
					19.	Krishna	16			
		11.	Kakinada	2831	20.	East Godavari	14			
					21.	Yanam	01			
		12.	Visakhapatna	2832	22.	Srikakulam	11			
					23.	Vizianagaram	12			
			24.	Visakhapatnam	13					
4.	Guwahati (181)	13.	Guwahati	1810	25.	Kokrajhar	01	Assam (18)		
					26.	Dhubri	02			
					27.	Goalpara	03			
					28.	Bongaigaon	04			
					29.	Barpeta	05			
					30.	Kamrup	06			
					31.	Nalbari	07			
					32.	Karbi Anglong	19			
					33.	North Cachar Hills	20			
					34.	Cachar	21			
					35.	Karimganj	22			
					36.	Hailakandi	23			
				14.	Silchar	1811				

regional office		sub-regional office			name of district & code			state/u.t. name & code
l. no	name (code)	sl. no.	name	code	sl. no.	name	code	(9)
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)
5.	Dibrugarh (182)	15.	Dibrugarh	1820	37.	Tinsukia	14	Assam
					38.	Dibrugarh	15	(18)
		16.	Jorhat	1821	39.	Marigaon	09	
					40.	Nagaon	10	
					41.	Sibsagar	16	
					42.	Jorhat	17	
					43.	Golaghat	18	
		17.	Tezpur	1822	44.	Darrang	08	
					45.	Sonitpur	11	
					46.	Lakhimpur	12	
					47.	Dhemaji	13	
6.	Muzaffarpur (101)	18.	Muzaffarpur	1010	48.	Sheohar	03	Bihar
					49.	Sitamarhi	04	(10)
					50.	Muzaffarpur	14	
					51.	Saran	17	
					52.	Vaishali	18	
		19.	Darbhanga	1011	53.	Madhubani	05	
					54.	Darbhanga	13	
					55.	Samastipur	19	
					56.	Begusarai	20	
		20.	Motihari	1012	57.	Champanan(W)	01	
					58.	Champanan(E)	02	
					59.	Gopalganj	15	
					60.	Siwan	16	
		21.	Purnia	1013	61.	Supaul	06	
					62.	Araria	07	
					63.	Kishanganj	08	
					64.	Purnia	09	
					65.	Katihar	10	
					66.	Madhepura	11	
					67.	Saharsa	12	
					68.	Khagaria	21	
7.	Patna (102)	22.	Patna	1020	69.	Nalanda	27	Bihar
					70.	Patna	28	(10)
					71.	Bhojpur	29	
					72.	Buxar	30	
					73.	Kaimur (Bhabua)	31	
					74.	Rohtas	32	

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	(9)
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)
7.	Patna (102)	23.	Bhagalpur	1021	75.	Bhagalpur	22	Bihar
					76.	Banka	23	(10)
					77.	Munger	24	
					78.	Lakhisarai	25	
					79.	Sheikhpura	26	
					80.	Jamui	37	
		24.	Gaya	1022	81.	Jehanabad	33	
					82.	Aurangabad	34	
					83.	Gaya	35	
					84.	Nawada	36	
8.	Raipur (221)	25.	Raipur	2210	85.	Raipur	11	Chhattisgarh
					86.	Mahasamund	12	(22)
					87.	Dhamtari	13	
					88.	Kanker	14	
					89.	Bastar	15	
					90.	Dantewada	16	
		26.	Ambikapur	2211	91.	Koriya	01	
					92.	Surguja	02	
					93.	Jashpur	03	
					94.	Raigarh	04	
		27.	Bilaspur	2212	95.	Korba	05	
					96.	Janjgir-Champa	06	
					97.	Bilaspur	07	
		28.	Durg	2213	98.	Kawardha	08	
					99.	Rajnandgaon	09	
					100.	Durg	10	
9.	Ahmedabad (241)	29.	Ahmedabad	2410	101.	Gandhinagar	06	Gujarat
					102.	Ahmedabad	07	(24)
		30.	Bhavnagar	2411	103.	Amreli	13	
					104.	Bhavnagar	14	
					105.	Diu	01	Daman & Diu
								(25)
		31.	Jamnagar	2412	106.	Jamnagar	10	Gujarat
					107.	Porbandar	11	(24)
		32.	Rajkot	2413	108.	Rajkot	09	
					109.	Junagadh	12	
		33.	Surendranaga	2414	110.	Kachchh	01	
					111.	Surendranagar	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)
10.	Baroda (242)	34.	Baroda	2420	112.	Panch Mahals	17	Gujarat (24)
					113.	Dohad	18	
					114.	Vadodara	19	
					115.	Narmada	20	
					116.	Bharuch	21	
					117.	Bans Kantha	02	
		35.	Mahesana	2421	118.	Patan	03	
					119.	Mahesana	04	
					120.	Sabar Kantha	05	
					121.	Anand	15	
					122.	Kheda	16	
					123.	Surat	22	
		36.	Nadiad	2422	124.	The Dangs	23	
					125.	Navsari	24	
					126.	Valsad	25	
					127.	Daman	02	Daman & Diu (25)
					128.	D & N Haveli	01	
					37.	Surat	2423	129.
130.	Panchkula	01	Haryana (06)					
131.	Ambala	02						
132.	Yamunanagar	03						
133.	Kurukshehra	04						
134.	Kaithal	05						
38.	Valsad	2424		135.	Bhiwani	13		
			136.	Mahendragarh	16			
			137.	Rewari	17			
			138.	Fatehabad	10			
			139.	Sirsa	11			
			140.	Hisar	12			
39.	Chandigarh	0610	141.	Karnal	06			
			142.	Panipat	07			
			143.	Sonipat	08			
			144.	Jind	09			
			145.	Rohtak	14			
			146.	Jhajjar	15			
40.	Ambala	0611	147.	Gurgaon	18			
			148.	Faridabad	19			
			149.					
			150.					
			151.					
			152.					
41.	Bhiwani	0612						
42.	Hisar	0613						
43.	Karnal	0614						
44.	Rohtak	0615						

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	code	
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	
12.	Shimla (021)	45.	Shimla	0210	149.	Solan	09	Himachal Pradesh (02)	
					150.	Sirmaur	10		
					151.	Shimla	11		
					152.	Kinnaur	12		
		46.	Bilaspur	0211	153.	Hamirpur	06		
					154.	Una	07		
					155.	Bilaspur	08		
		47.	Dharamshala	0212	156.	Chamba	01		
					157.	Kangra	02		
		48.	Mandi	0213	158.	Lahul & Spiti	03		
					159.	Kullu	04		
					160.	Mandi	05		
13.	Jammu (011)	49.	Jammu	0110	161.	Punch	11		Jammu & Kashmir (01)
					162.	Rajauri	12		
					163.	Jammu	13		
					164.	Kathua	14		
		50.	Udhampur	0111	165.	Doda	09		
					166.	Udhampur	10		
14.	Srinagar (012)	51.	Srinagar	0120	167.	Srinagar	03	Jammu & Kashmir (01)	
					168.	Badgam	04		
					169.	Leh* (Ladakh)	07		
					170.	Kargil*	08		
		52.	Anantnag	0121	171.	Pulwama	05		
					172.	Anantnag	06		
		53.	Baramula	0122	173.	Kupwara	01		
					174.	Baramula	02		
15.	Ranchi (201)	54.	Ranchi	2010	175.	Garhwa	01	Jharkhand (20)	
					176.	Palamu	02		
					177.	Ranchi	14		
					178.	Lohardaga	15		
					179.	Gumla	16		
		55.	Dumka	2011	180.	Deoghar	07		
					181.	Godda	08		
					182.	Sahibganj	09		
					183.	Pakaur	10		
					184.	Dumka	11		
		56.	Hazaribag	2012	185.	Chatra	03		
					186.	Hazaribag	04		
					187.	Kodarma	05		
					188.	Giridih	06		
					189.	Dhanbad	12		
					190.	Bokaro	13		

* Not yet covered by NSS

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)	57.	Jamshedpur	2013	191.	Singhbhum(W)	17	Jharkhand (20)			
					192.	Singhbhum (E)	18				
16.	Bangalore (291)	58.	Bangalore	2910	193.	Tumkur	18	Karnataka (29)			
					194.	Kolar	19				
					195.	Bangalore	20				
					196.	Bangalore (Rural)	21				
		59.	Mangalore	2911	197.	Udupi	16				
					198.	Dakshina Kannada	24				
		60.	Mysore	2912	199.	Mandya	22				
					200.	Kodagu	25				
					201.	Mysore	26				
					202.	Chamarajanagar	27				
					203.	Shimoga	15				
		61.	Shimoga	2913	204.	Chikmagalur	17				
					205.	Hassan	23				
206.	Gadag				08	Karnataka (29)					
17.	Hubli (292)	62.	Hubli	2920	207.		Dharwad	09			
					208.		Uttara Kannada	10			
					209.		Haveri	11			
					63.		Belgaum	2921	210.	Belgaum	01
									211.	Bagalkot	02
									212.	Bijapur	03
					64.		Bellary	2922	213.	Raichur	06
214.	Koppal	07									
215.	Bellary	12									
216.	Chitradurga	13									
217.	Davanagere	14									
65.	Gulbarga	2923	218.	Gulbarga	04						
			219.	Bidar	05						
66.	Panaji	2924	220.	North Goa	01	Goa (30)					
			221.	South Goa	02						
18.	Kozhikode(321)	67.	Kozhikode	3210	222.	Wayanad	03	Kerala (32)			
					223.	Kozhikode	04				
					224.	Malappuram	05				
					225.	Mahe	03				
					226.	Kasaragod	01		Pondicherry (34) Kerala (32)		
		68.	Kannur	3211	227.	Kannur	02				
					228.	Palakkad	06				
		69.	Palakkad	3212	229.	Thrissur	07				
					70.	Thrissur	3213				

regional office		sub-regional office			name of district & code			state/u.t. name & code	
sl. no (1)	name (code) (2)	sl. no. (3)	name (4)	code (5)	sl. no. (6)	name (7)	code (8)	(9)	
19.	Thiruvananthapuram(322)	71.	Thiruvanantha	3220	230.	Thiruvananthapuram	14	Kerala (32)	
		72.	Kochi	3221	231.	Ernakulam	08		
		73.	Kollam	3222	232.	Lakshadweep	01		Lakshadweep
					233.	Alappuzha	11		Kerala (32)
					234.	Pathanamthitta	12		
		74.	Kottayam	3223	235.	Kollam	13		
		20.	Bhopal (231)	75.	Bhopal	2310	238.		Vidisha
239.	Bhopal						32		
240.	Sehore						33		
241.	Raisen						34		
242.	Betul						35		
76.	Chhindwara			2311	243.	Harda	36		
					244.	Hoshangabad	37		
					245.	Chhindwara	43		
77.	Khandwa			2312	246.	Balaghat	45		
					247.	W. Nimar (Khargosan)	27		
					248.	Barwani	28		
78.	Indore	2313	249.	E. Nimar (Khandwa)	29				
			250.	Dhar	25				
			251.	Indore	26				
21.	Gwalior (232)	79.	Gwalior	2320	252.	Sheopur	01	Madhya Pradesh (23)	
					253.	Morena	02		
					254.	Bhind	03		
					255.	Gwalior	04		
					256.	Datia	05		
					257.	Neemuch	18		
					258.	Mandsaur	19		
					259.	Ratlam	20		
		80.	Ratlam	2321	260.	Jhabua	24		
					261.	Shivpuri	06		
					262.	Guna	07		
81.	Shivpuri	2322	263.	Tikamgarh	08				
			264.	Chhatarpur	09				
			265.	Ujjain	21				
			266.	Shajapur	22				
82.	Ujjain	2323	267.	Dewas	23				
			268.	Rajgarh	30				

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)						
22.	Jabalpur (233)	83.	Jabalpur	2330	269.	Katni	38	Madhya Pradesh (23)						
					270.	Jabalpur	39							
					271.	Dindori	41							
					272.	Mandla	42							
					273.	Panna	10							
					274.	Satna	13							
		84.	Rewa	2331	275.	Rewa	14							
					276.	Umaria	15							
					277.	Shahdol	16							
					278.	Sidhi	17							
					279.	Sagar	11							
					280.	Damoh	12							
85.	Sagar	2332	281.	Narsimhapur	40									
			282.	Seoni	44									
			23.	Aurangabad (271)	86.	Aurangabad	2710	283.	Jalna	18	Maharashtra (27)			
								284.	Aurangabad	19				
								285.	Bid	27				
								286.	Nandurbar	01				
287.	Dhule	02												
288.	Jalgaon	03												
87.	Jalgaon	2711			289.	Nanded	15							
					290.	Hingoli	16							
					291.	Parbhani	17							
					292.	Latur	28							
					293.	Nashik	20							
					88.	Nanded	2712	89.	Nashik	2713		294.	Mumbai Suburban	22
295.	Mumbai	23												
296.	Thane	21												
297.	Raigarh	24												
24.	Mumbai (272)	90.	Mumbai	2720							298.	Wardha	08	Maharashtra (27)
											299.	Nagpur	09	
					300.	Bhandara	10							
					301.	Gondiya	11							
					302.	Gadchiroli	12							
					303.	Chandrapur	13							
		91.	Thane	2721	304.	Buldana	04							
					305.	Akola	05							
					306.	Washim	06							
					307.	Amravati	07							
					308.	Yavatmal	14							
					92.	Nagpur	2730	93.	Akola	2731	309.	Amravati	07	
310.	Yavatmal	14												
94.	Amravati	2732	311.	Amravati							07			
			312.	Yavatmal							14			
			313.	Amravati							07			
			314.	Yavatmal							14			
			315.	Amravati	07									
			316.	Yavatmal	14									

regional office		sub-regional office			name of district & code			state/u.t. name & code
no	name (code)	sl. no.	name	code	sl. no.	name	code	(9)
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)
6.	Pune (274)	95.	Pune	2740	309.	Pune	25	Maharashtra
					310.	Ahmadnagar	26	(27)
					311.	Satara	31	
					312.	Ratnagiri	32	
		96.	Kolhapur	2741	313.	Sindhudurg	33	
					314.	Kolhapur	34	
					315.	Sangli	35	
		97.	Solapur	2742	316.	Osmanabad	29	
					317.	Solapur	30	
7.	Shillong (171)	98.	Shillong	1710	318.	West Khasi Hills	04	Meghalaya
					319.	Ri Bhoi	05	(17)
					320.	East Khasi Hills	06	
					321.	Jaintia Hills	07	
		99.	Tura	1711	322.	West Garo Hills	01	
					323.	East Garo Hills	02	
					324.	South Garo Hills	03	
		100.	Agartala	1712	325.	West Tripura	01	Tripura
					326.	South Tripura	02	(16)
					327.	Dhalai	03	
					328.	North Tripura	04	
8.	Kohima (131)	101.	Kohima	1310	329.	Mon	01	Nagaland
					330.	Tuensang	02	(13)
					331.	Mokokchung	03	
					332.	Zunheboto	04	
					333.	Wokha	05	
					334.	Dimapur	06	
					335.	Kohima	07	
					336.	Phek	08	
		102.	Imphal	1311	337.	Senapati	01	Manipur
					338.	Tamenglong	02	(14)
					339.	Churachandpur	03	
					340.	Bishnupur	04	
					341.	Thoubal	05	
					342.	Imphal West	06	
					343.	Imphal East	07	
					344.	Ukhrul	08	
					345.	Chandel	09	
9.	Bhubaneswar (211)	103.	Bhubaneswar	2110	346.	Nayagarh	16	Orissa
					347.	Khordha	17	(21)
					348.	Puri	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	(9)
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	
29.	Bhubaneswar(211)	104.	Baripada	2111	349.	Kendujhar	06	Orissa (21)
					350.	Mayurbhanj	07	
					351.	Baleshwar	08	
		105.	Berhampur	2112	352.	Ganjam	19	
					353.	Gajapati	20	
					354.	Kandhamal	21	
					355.	Baudh	22	
					356.	Bhadrak	09	
		106.	Cuttack	2113	357.	Kendrapara	10	
					358.	Jagatsinghapur	11	
					359.	Cuttack	12	
					360.	Jajapur	13	
					361.	Dhenkanal	14	
					362.	Anugul	15	
30.	Sambalpur (212)	107.	Sambalpur	2120	363.	Bargarh	01	Orissa (21)
					364.	Jharsuguda	02	
					365.	Sambalpur	03	
					366.	Debagarh	04	
					367.	Sundargarh	05	
					368.	Sonapur	23	
					369.	Balangir	24	
		108.	Bhawanipatna	2121	370.	Nuapada	25	
					371.	Kalahandi	26	
					372.	Raygada	27	
					373.	Nabarangapur	28	
					374.	Koraput	29	
					375.	Malkangiri	30	
					31.	Jalandhar (031)	109.	
377.	Jalandhar	04						
378.	Nawanshahr	06						
110.	Amritsar	0311	379.	Amritsar			02	
			380.	Moga			10	
111.	Firozpur	0312	381.	Firozpur			11	
			382.	Muktsar			12	
			383.	Faridkot			13	
112.	Hoshiarpur	0313	384.	Gurdaspur			01	
			385.	Hoshiarpur			05	
32.	Ludhiana (032)	113.	Ludhiana	0320			386.	Rupnagar
					387.	Ludhiana	09	
		114.	Bathinda	0321	388.	Bathinda	14	
					389.	Mansa	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	(9)
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	
32.	Ludhiana (032)	115.	Patiala	0322	390.	Fatehgarh Sahib	08	Punjab (03)
					391.	Sangrur	16	
					392.	Patiala	17	
33.	Ajmer (081)	116.	Ajmer	0810	393.	Nagaur	14	Rajasthan (08)
					394.	Ajmer	21	
					395.	Bhilwara	24	
		117.	Jodhpur	0811	396.	Jodhpur	15	
					397.	Jaisalmer	16	
					398.	Barmer	17	
					399.	Jalor	18	
					400.	Pali	20	
		118.	Udaipur	0812	401.	Sirohi	19	
					402.	Rajsamand	25	
					403.	Udaipur	26	
					404.	Dungarpur	27	
					405.	Banswara	28	
					406.	Chittaurgarh	29	
34.	Jaipur (082)	119.	Jaipur	0820	407.	Churu	04	Rajasthan (08)
					408.	Jhunjhunun	05	
					409.	Dausa	11	
					410.	Jaipur	12	
					411.	Sikar	13	
					412.	Tonk	22	
		120.	Alwar	0821	413.	Alwar	06	
					414.	Bharatpur	07	
		121.	Ganganagar	0822	415.	Dhaulpur	08	
					416.	Ganganagar	01	
					417.	Hanumangarh	02	
		122.	Kota	0823	418.	Bikaner	03	
					419.	Karauli	09	
					420.	Sawai Madhopur	10	
					421.	Bundi	23	
					422.	Kota	30	
					423.	Baran	31	
					424.	Jhalawar	32	
35.	Gangtok (111)	123.	Gangtok	1110	425.	North (Mongam)	01	Sikkim (11)
					426.	West (Gyalshing)	02	
					427.	South (Nimachai)	03	
					428.	East (Gangtok)	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	(9)	
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	
36.	Coimbatore (331)	124.	Coimbatore	3310	429.	The Nilgiris	11	Tamil Nadu (33)	
					430.	Erode	10		
					431.	Coimbatore	12		
		125.	Dharmapuri	3311	432.	Dharmapuri	05		
					433.	Salem	08		
		126.	Salem	3312	434.	Namakkal	09		
					435.	Karur	14		
		127.	Tiruchirappalli	3313	436.	Tiruchirappalli	15		
					437.	Perambalur	16		
					438.	Ariyalur	17		
439.	Pudukkottai				22				
37.	Chennai (332)	128.	Chennai	3320	440.	Thiruvallur	01	Tamil Nadu (33)	
					441.	Chennai	02		
					442.	Kancheepuram	03		
		129.	Cuddalore	3321	443.	Viluppuram	07		
					444.	Cuddalore	18		
		130.	Vellore	3322	445.	Vellore	04		
					446.	Tiruvanmalai	06		
		131.	Pondicherry	3323	447.	Pondicherry	02		Pondicherry (34)
					448.	Karaikal	04		
38.	Madurai (333)	132.	Madurai	3330	449.	Dindigul	13	Tamil Nadu (33)	
					450.	Madurai	24		
					451.	Theni	25		
		133.	Thanjavur	3331	452.	Nagapattinam	19		
					453.	Thiruvavur	20		
					454.	Thanjavur	21		
		134.	Tirunelveli	3332	455.	Toothukudi	28		
					456.	Tirunelveli	29		
					457.	Kanniyakumari	30		
					458.	Sivaganga	23		
135.	Virudhunagar	3333	459.	Virudhunagar	26				
			460.	Ramanathapuram	27				
39.	Dehradun (051)	136.	Dehradun	0510	461.	Uttarkashi	01	Uttaranchal (05)	
					462.	Tehri Garhwal	04		
					463.	Dehradun	05		
					464.	Garhwal	06		
					465.	Hardwar	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	(9)
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)
39.	Dehradun (051)	137.	Almora	0511	466.	Chamoli	02	Uttaranchal
					467.	Rudraprayag	03	(05)
					468.	Pithoragarh	07	
					469.	Bageshwar	08	
					470.	Almora	09	
					471.	Champawat	10	
					472.	Nainital	11	
					473.	U. Singh Nagar	12	
40.	Agra (091)	138.	Agra	0910	474.	Mathura	14	Uttar Pradesh
					475.	Agra	15	(09)
					476.	Firozabad	16	
					477.	Mainpuri	18	
					478.	Farrukhabad	29	
					479.	Kannauj	30	
					480.	Etawah	31	
					481.	Auraiya	32	
		139.	Aligarh	0911	482.	Bulandshahr	11	
					483.	Aligarh	12	
					484.	Hathras	13	
					485.	Etah	17	
		140.	Meerut	0912	486.	Meerut	07	
					487.	Baghpat	08	
					488.	Ghaziabad	09	
					489.	G. Buddha Nagar	10	
41.	Allahabad (092)	141.	Allahabad	0920	490.	Pratapgarh	43	Uttar Pradesh
					491.	Kaushambi	44	(09)
					492.	Allahabad	45	
		142.	Azamgarh	0921	493.	Azamgarh	61	
					494.	Mau	62	
					495.	Ballia	63	
					496.	Jaunpur	64	
		143.	Faizabad	0922	497.	Faizabad	47	
					498.	Ambedkar Nag.	48	
					499.	Sultanpur	49	
					500.	Siddharthnagar	54	
					501.	Basti	55	
					502.	S. Kabir Nagar	56	
		144.	Gorakhpur	0923	503.	Maharajganj	57	
					504.	Gorakhpur	58	
					505.	Kushinagar	59	
					506.	Deoria	60	

regional office		sub-regional office			name of district & code			state/u.t. name &
sl. no	name (code)	sl. no.	name	code	sl. no.	name	code	code
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)
41.	Allahabad (092)	145.	Varanasi	0924	507.	Ghazipur	65	Uttar Pradesh (09)
					508.	Chandauli	66	
					509.	Varanasi	67	
					510.	S. R. Nagar Bhadohi	68	
					511.	Mirzapur	69	
					512.	Sonbhadra	70	
42.	Bareilly (093)	146.	Bareilly	0930	513.	Budaun	19	Uttar Pradesh (09)
					514.	Bareilly	20	
					515.	Pilibhit	21	
					516.	Shahjahanpur	22	
		147.	Moradabad	0931	517.	Bijnor	03	
					518.	Moradabad	04	
					519.	Rampur	05	
					520.	J. Phule Nagar	06	
					521.	Kheri	23	
		148.	Sitapur	0932	522.	Sitapur	24	
					523.	Hardoi	25	
					524.	Saharanpur	01	
		149.	Saharanpur	0933	525.	Muzaffarnagar	02	
43.	Lucknow (094)	150.	Lucknow	0940	526.	Unnao	26	Uttar Pradesh (09)
					527.	Lucknow	27	
					528.	Barabanki	46	
		151.	Fatehpur	0941	529.	Rae Bareli	28	
					530.	Banda	40	
					531.	Chitrakoot	41	
					532.	Fatehpur	42	
		152.	Gonda	0942	533.	Bahraich	50	
					534.	Shrawasti	51	
					535.	Balrampur	52	
					536.	Gonda	53	
					537.	Jalaun	35	
		153.	Jhansi	0943	538.	Jhansi	36	
					539.	Lalitpur	37	
					540.	Hamirpur	38	
541.	Mahoba				39			
542.	Kanpur Dehat				33			
543.	Kanpur Nagar				34			
44.	Barddhaman (191)	155.	Barddhaman	1910	544.	Barddhaman	09	West Bengal (19)
		156.	Bankura	1911	545.	Bankura	13	
					546.	Puruliya	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)
44.	Bardhaman	157.	Chinsura	1912	547.	Nadia	10	West Bengal (19)
			548.	Hugli	12			
		158.	Medinipur	1913	549.	Medinipur	15	
45.	Kolkata (192)	159.	Kolkata	1920	550.	North 24-Parganas	11	West Bengal (19)
			551.	Kolkata	17			
		552.	South 24-Parganas	18				
		160.	Howrah	1921	553.	Howrah	16	
46.	Maldah (193)	161.	Maldah	1930	554.	Uttar Dinajpur	04	West Bengal (19)
			555.	Dakshin Dinajpur	05			
			556.	Maldah	06			
		162.	Barhampur	1931	557.	Murshidabad	07	
			558.	Birbhum	08			
		163.	Siliguri	1932	559.	Darjiling	01	
			560.	Jalpaiguri	02			
561.	Koch Bihar	03						
47.	Port Blair (351)	164.	Port Blair	3510	562.	Andamans	01	A & N Islands (35)
					563.	Nicobars	02	
48.	Delhi (071)	165.	Delhi	0710	564.	North West	01	Delhi (07)
					565.	North	02	
					566.	North East	03	
					567.	East	04	
					568.	New Delhi	05	
					569.	Central	06	
					570.	West	07	
					571.	South West	08	
					572.	South	09	

APPENDIX - II

LIST OF NSS REGIONS AND THEIR COMPOSITION

sl. no.	state/u.t. (code)	SR	detailed composition of region				
			description	name of district	code	name of district	code
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
1.	Andaman & Nicobar Islands (35)	351	Andaman & Nicobar Islands	Andamans	(01)	Nicobars	(02)
2.	Andhra Pradesh (28)	281	Coastal Northern	Srikakulam Vizianagaram Visakhapatnam	(11) (12) (13)	East Godavari West Godavari	(14) (15)
3.		282	Coastal Southern	Krishna Guntur	(16) (17)	Prakasam Nellore	(18) (19)
4.		283	Inland North Western	Adilabad Nizamabad Medak	(01) (02) (04)	Hyderabad Rangareddi Mahbubnagar	(05) (06) (07)
5.		284	Inland North Eastern	Karimnagar Nalgonda	(03) (08)	Warangal Khammam	(09) (10)
6.		285	Inland Southern	Cuddapah Kurnool	(20) (21)	Anantapur Chittoor	(22) (23)
7.	Arunachal Pradesh (12)	121	Arunachal Pradesh	Tawang West Kameng East Kameng Papum Pare Lower Subansiri Upper Subansiri West Siang	(01) (02) (03) (04) (05) (06) (07)	East Siang Upper Siang Dibang Valley Lohit Changlang Tirap	(08) (09) (10) (11) (12) (13)
8.	Assam (18)	181	Plains Eastern	Lakhimpur Dhemaji Tinsukia Dibrugarh	(12) (13) (14) (15)	Sibsagar Jorhat Golaghat	(16) (17) (18)
9.		182	Plains Western	Kokrajhar Dhubri Goalpara Bongaigaon	(01) (02) (03) (04)	Barpeta Kamrup Nalbari	(05) (06) (07)
10.		183	Cachar Plain	Karbi Anglong North Cachar Hills Cachar	(19) (20) (21)	Karimganj Hailakandi	(22) (23)
11.		184	Central Brahmaputra Plains	Darrang Marigaon	(08) (09)	Nagaon Sonitpur	(10) (11)

sl. no.	state/u.t. (code)	SR	detailed composition of region				
			description	name of district	code	name of district	code
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
12.	Bihar (10)	101	Northern	Champan(W)	(01)	Saharsa	(12)
				Champan(E)	(02)	Darbhanga	(13)
				Sheohar	(03)	Muzaffarpur	(14)
				Sitamarhi	(04)	Gopalganj	(15)
				Madhubani	(05)	Siwan	(16)
				Supaul	(06)	Saran	(17)
				Araria	(07)	Vaishali	(18)
				Kishanganj	(08)	Samastipur	(19)
				Purnia	(09)	Begusarai	(20)
				Katihar	(10)	Khagaria	(21)
				Madhepura	(11)		
13.		102	Central	Bhagalpur	(22)	Buxar	(30)
				Banka	(23)	Kaimur (Bhabua)	(31)
				Munger	(24)	Rohtas	(32)
				Lakhisarai	(25)	Jehanabad	(33)
				Sheikhpura	(26)	Aurangabad	(34)
				Nalanda	(27)	Gaya	(35)
				Patna	(28)	Nawada	(36)
				Bhojpur	(29)	Jamui	(37)
14.	Chandigarh (04)	041	Chandigarh	Chandigarh	(01)		
15.	Chhattisgarh (22)	221	Northern Chhattisgarh	Koriya	(01)	Surguja	(02)
16.		222	Mahanadi Basin	Jashpur	(03)	Rajnandgaon	(09)
				Raigarh	(04)	Durg	(10)
				Korba	(05)	Raipur	(11)
				Janjgir-Champa	(06)	Mahasamund	(12)
				Bilaspur	(07)	Dhamtari	(13)
				Kawardha	(08)		
17.		223	Southern Chhattisgarh	Kanker	(14)	Dantewada	(16)
				Bastar	(15)		
18.	Dadra & Nagar Haveli (26)	261	Dadra & Nagar Haveli	Dadra & Nagar Haveli	(01)		
19.	Daman & Diu (25)	251	Daman & Diu	Diu	(01)	Daman	(02)
20.	Delhi (07)	071	Delhi	North West	(01)	Central	(06)
				North	(02)	West	(07)
				North East	(03)	South West	(08)
				East	(04)	South	(09)
				New Delhi	(05)		
21.	Goa (30)	301	Goa	North Goa	(01)	South Goa	(02)

sl. no.	state/u.t. (code)	SR	detailed composition of region				
			description	name of district	code	name of district	code
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
22.	Gujarat (24)	241	South	Panch Mahals	(17)	Surat	(22)
			Eastern	Dohad	(18)	The Dangs	(23)
				Vadodara	(19)	Navsari	(24)
				Narmada	(20)	Valsad	(25)
				Bharuch	(21)		
23.		242	Plains	Mahešana	(04)	Ahmedabad	(07)
			Northern	Sabar Kantha	(05)	Anand	(15)
				Gandhinagar	(06)	Kheda	(16)
24.		243	Dry areas	Bans Kantha	(02)	Patan	(03)
25.		244	Kachchh	Kachchh	(01)		
26.		245	Saurashtra	Surendranagar	(08)	Junagadh	(12)
				Rajkot	(09)	Amreli	(13)
				Jamnagar	(10)	Bhavnagar	(14)
				Porbandar	(11)		
27.	Haryana (06)	061	Eastern	Panchkula	(01)	Panipat	(07)
				Ambala	(02)	Sonipat	(08)
				Yamunanagar	(03)	Rohtak	(14)
				Kurukshetra	(04)	Jhajjar	(15)
				Kaithal	(05)	Gurgaon	(18)
				Karnal	(06)	Faridabad	(19)
28.		062	Western	Jind	(09)	Bhiwani	(13)
				Fatehabad	(10)	Mahendragarh	(16)
				Sirsa	(11)	Rewari	(17)
				Hisar	(12)		
29.	Himachal Pradesh (02)	021	Central	Kangra	(02)	Hamirpur	(06)
				Kullu	(04)	Una	(07)
				Mandi	(05)		
30.		022	Trans Himalayan & Southern	Chamba	(01)	Sirmaur	(10)
				Lahul & Spiti	(03)	Shimla	(11)
				Bilaspur	(08)	Kinnaur	(12)
				Solan	(09)		
31.	Jammu & Kashmir (01)	011	Mountainous	Jammu	(13)	Kathua	(14)
32.		012	Outer Hills	Doda	(09)	Punch	(11)
				Udhampur	(10)	Rajauri	(12)
33.		013	Jhelam Valley	Kupwara	(01)	Badgam	(04)
				Baramula	(02)	Pulwama	(05)
				Srinagar	(03)	Anantnag	(06)
34.		014	Ladakh	Leh* (Ladakh)	(07)	Kargil*	(08)

* not yet covered by NSS

sl. no.	state/u.t. (code)	SR	detailed composition of region				
			description	name of district	code	name of district	code
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
35.	Jharkhand (20)	201	Ranchi Plateau	Garhwa	(01)	Gumla	(16)
				Palamu	(02)	Singhbhum(W)	(17)
				Ranchi	(14)	Singhbhum (E)	(18)
				Lohardaga	(15)		
36.		202	Hazaribagh Plateau	Chatra	(03)	Sahibganj	(09)
				Hazaribag	(04)	Pakaur	(10)
				Kodarma	(05)	Dumka	(11)
				Giridih	(06)	Dhanbad	(12)
				Deoghar	(07)	Bokaro	(13)
				Godda	(08)		
37.	Karnataka (29)	291	Coastal & Ghats	Uttara Kannada	(10)	Dakshina Kannada	(24)
				Udupi	(16)		
38.		292	Inland Eastern	Shimoga	(15)	Hassan	(23)
				Chikmagalur	(17)	Kodagu	(25)
39.		293	Inland Southern	Tumkur	(18)	Mandya	(22)
				Kolar	(19)	Mysore	(26)
				Bangalore	(20)	Chamarajanagar	(27)
				Bangalore (Rural)	(21)		
40.		294	Inland Northern	Belgaum	(01)	Gadag	(08)
				Bagalkot	(02)	Dharwad	(09)
				Bijapur	(03)	Haveri	(11)
				Gulbarga	(04)	Bellary	(12)
				Bidar	(05)	Chitradurga	(13)
				Raichur	(06)	Davanagere	(14)
				Koppal	(07)		
41.	Kerala (32)	321	Northern	Kasaragod	(01)	Kozhikode	(04)
				Kannur	(02)	Malappuram	(05)
				Wayanad	(03)	Palakkad	(06)
42.		322	Southern	Thrissur	(07)	Alappuzha	(11)
				Ernakulam	(08)	Pathanamthitta	(12)
				Idukki	(09)	Kollam	(13)
				Kottayam	(10)	Thiruvananthapuram	(14)
43.	Lakshadweep (31)	311	Laksha- dweep	Lakshadweep	(01)		
44.	Madhya Pradesh (23)	231	Vindhya	Tikamgarh	(08)	Rewa	(14)
				Chhatarpur	(09)	Umariya	(15)
				Panna	(10)	Shahdol	(16)
				Satna	(13)	Sidhi	(17)
45.		232	Central	Sagar	(11)	Bhopal	(32)
				Damoh	(12)	Sehore	(33)
				Vidisha	(31)	Raisen	(34)
46.		233	Malwa	Neemuch	(18)	Dewas	(23)
				Mandsaur	(19)	Jhabua	(24)
				Ratlam	(20)	Dhar	(25)
				Ujjain	(21)	Indore	(26)
				Shajapur	(22)	Rajgarh	(30)

sl. no.	state/u.t. (code)	SR	detailed composition of region				
			description	name of district		name of district	
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
47.	Madhya Pradesh (23)	234	South	Katni	(38)	Mandla	(42)
				Jabalpur	(39)	Chhindwara	(43)
				Narsimhapur	(40)	Seoni	(44)
				Dindori	(41)	Balaghat	(45)
48.		235	South	W. Nimar	(27)	Betul	(35)
			Western	(Khargaoan)		Harda	(36)
				Barwani	(28)	Hoshangabad	(37)
				E. Nimar (Khandwa)	(29)		
49.		236	Northern	Sheopur	(01)	Datia	(05)
				Morena	(02)	Shivpuri	(06)
				Bhind	(03)	Guna	(07)
				Gwalior	(04)		
50.	Maharashtra (27)	271	Coastal	Thane	(21)	Raigarh	(24)
				Mumbai	(22)	Ratnagiri	(32)
				Suburban		Sindhudurg	(33)
				Mumbai	(23)		
51.		272	Inland	Pune	(25)	Satara	(31)
			Western	Ahmadnagar	(26)	Kolhapur	(34)
				Solapur	(30)	Sangli	(35)
52.		273	Inland	Nandurbar	(01)	Jalgaon	(03)
			Northern	Dhule	(02)	Nashik	(20)
53.		274	Inland Central	Nanded	(15)	Aurangabad	(19)
				Hingoli	(16)	Bid	(27)
				Parbhani	(17)	Latur	(28)
				Jalna	(18)	Osmanabad	(29)
54.		275	Inland Eastern	Buldana	(04)	Wardha	(08)
				Akola	(05)	Nagpur	(09)
				Washim	(06)	Yavatmal	(14)
				Amravati	(07)		
55.		276	Eastern	Bhandara	(10)	Gadchiroli	(12)
				Gondiya	(11)	Chandrapur	(13)
56.	Manipur (14)	141	Plains	Bishnupur	(04)	Imphal West	(06)
				Thoubal	(05)	Imphal East	(07)
57.		142	Hills	Senapati	(01)	Ukhrul	(08)
				Tamenglong	(02)	Chandel	(09)
				Churachandpur	(03)		
58.	Meghalaya (17)	171	Meghalaya	West Garo Hills	(01)	Ri Bhoi	(05)
				East Garo Hills	(02)	East Khasi Hills	(06)
				South Garo Hills	(03)	Jaintia Hills	(07)
				West Khasi Hills	(04)		

sl. no.	state/u.t. (code)	SR	detailed composition of region				
			description	name of district	code	name of district	code
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
59.	Mizoram (15)	151	Mizoram	Mamit	(01)	Serchip	(05)
				Kolasib	(02)	Lunglei	(06)
				Aizwal	(03)	Lawngtlai	(07)
				Champhai	(04)	Saiha	(08)
60.	Nagaland (13)	131	Nagaland	Mon	(01)	Wokha	(05)
				Tuensang	(02)	Dimapur	(06)
				Mokokchung	(03)	Kohima	(07)
				Zunheboto	(04)	Phek	(08)
61.	Orissa (21)	211	Coastal	Baleswar	(08)	Jajapur	(13)
				Bhadrak	(09)	Nayagarh	(16)
				Kendrapara	(10)	Khordha	(17)
				Jagatsinghapur	(11)	Puri	(18)
				Cuttack	(12)		
62.		212	Southern	Ganjam	(19)	Nuapada	(25)
				Gajapati	(20)	Kalahandi	(26)
				Kandhamal	(21)	Rayagada	(27)
				(Phoolbani)		Nabarangapur	(28)
				Baudh	(22)	Koraput	(29)
				Sonapur	(23)	Malkangiri	(30)
				Balangir	(24)		
63.		213	Northern	Bargarh	(01)	Kendujhar	(06)
				Jharsuguda	(02)	Mayurbhanj	(07)
				Sambalpur	(03)	Dhenkanal	(14)
				Debagarh	(04)	Anugul	(15)
				Sundargarh	(05)		
64.	Pondicherry (34)	341	Pondicherry	Yanam	(01)	Mahe	(03)
				Pondicherry	(02)	Karaikal	(04)
65.	Punjab (03)	031	Northern	Gurdaspur	(01)	Hoshiarpur	(05)
				Amritsar	(02)	Nawanshahr	(06)
				Kapurthala	(03)	Rupnagar	(07)
				Jalandhar	(04)		
66.		032	Southern	Fatehgarh Sahib	(08)	Faridkot	(13)
				Ludhiana	(09)	Bathinda	(14)
				Moga	(10)	Mansa	(15)
				Firozpur	(11)	Sangrur	(16)
				Muktsar	(12)	Patiala	(17)
67.	Rajasthan (08)	081	Western	Bikaner	(03)	Jalor	(18)
				Jodhpur	(15)	Sirohi	(19)
				Jaisalmer	(16)	Pali	(20)
				Barmer	(17)		
68.		082	North-Eastern	Alwar	(06)	Dausa	(11)
				Bharatpur	(07)	Jaipur	(12)
				Dhaulpur	(08)	Ajmer	(21)
				Karauli	(09)	Tonk	(22)
				Sawai Madhopur	(10)	Bhilwara	(24)

sl. no.	state/u.t. (code)	SR	detailed composition of region				
			description	name of district	code	name of district	code
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
69.	Rajasthan (08)	083	Southern	Rajsamand	(25)	Dungarpur	(27)
				Udaipur	(26)	Banswara	(28)
70.		084	South-Eastern	Bundi	(23)	Baran	(31)
				Chittaurgarh	(29)	Jhalawar	(32)
				Kota	(30)		
71.		085	Northern	Ganganagar	(01)	Jhunjhunun	(05)
				Hanumangarh	(02)	Sikar	(13)
				Churu	(04)	Nagaur	(14)
72.	Sikkim (11)	111	Sikkim	North (Mongam)	(01)	South	(03)
				West (Gyalshing)	(02)	(Nimachai) East (Gangtok)	(04)
73.	Tamil Nadu (33)	331	Coastal Northern	Thiruvallur	(01)	Tiruvanmalai	(06)
				Chennai	(02)	Viluppuram	(07)
				Kancheepuram	(03)	Cuddalore	(18)
				Vellore	(04)		
74.		332	Coastal	Karur	(14)	Nagapattinam	(19)
				Tiruchirappalli	(15)	Thiruvavur	(20)
				Perambalur	(16)	Thanjavur	(21)
				Ariyalur	(17)	Pudukkottai	(22)
75.		333	Southern	Dindigul	(13)	Ramanathapuram	(27)
				Sivaganga	(23)	Toothukudi	(28)
				Madurai	(24)	Tirunelveli	(29)
				Theni	(25)	Kanniyakumari	(30)
				Virudhunagar	(26)		
76.		334	Inland	Dharmapuri	(05)	Erode	(10)
				Salem	(08)	The Nilgiris	(11)
				Namakkal	(09)	Coimbatore	(12)
77.	Tripura (16)	161	Tripura	West Tripura	(01)	Dhalai	(03)
				South Tripura	(02)	North Tripura	(04)
78.	Uttaranchal (05)	051	Uttaranchal	Uttarkashi	(01)	Bageshwar	(08)
				Chamoli	(02)	Almora	(09)
				Rudraprayag	(03)	Champawat	(10)
				Tehri Garhwal	(04)	Nainital	(11)
				Dehradun	(05)	Udham Singh	(12)
				Garhwal	(06)	Nagar	
				Pithoragarh	(07)	Hardwar	(13)
79.	Uttar Pradesh (09)	091	Northern Upper Ganga Plains	Saharanpur	(01)	J Phule Nagar	(06)
				Muzaffarnagar	(02)	Meerut	(07)
				Bijnor	(03)	Baghpat	(08)
				Moradabad	(04)	Ghaziabad	(09)
				Rampur	(05)	G. Buddha Nagar	(10)
80.		092	Central	Sitapur	(24)	Kanpur Dehat	(33)
				Hardoi	(25)	Kanpur Nagar	(34)
				Unnao	(26)	Fatehpur	(42)
				Lucknow	(27)	Barabanki	(46)
				Rae Bareli	(28)		

sl. no.	state/u.t. (code)	SR	detailed composition of region				
			description	name of district		code	
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
81.	Uttar Pradesh (09)	093	Eastern	Pratapgarh	(43)	Gorakhpur	(58)
				Kaushambi	(44)	Kushinagar	(59)
				Allahabad	(45)	Deoria	(60)
				Faizabad	(47)	Azamgarh	(61)
				Ambedkar Nag.	(48)	Mau	(62)
				Sultanpur	(49)	Ballia	(63)
				Bahraich	(50)	Jaunpur	(64)
				Shrawasti	(51)	Ghazipur	(65)
				Balrampur	(52)	Chandauli	(66)
				Gonda	(53)	Varanasi	(67)
				Siddharthnagar	(54)	S.R.Nagar(Bhadohi)	(68)
				Basti	(55)	Mirzapur	(69)
				S. Kabir Nagar	(56)	Sonbhadra	(70)
				Maharajganj	(57)		
82.		094	Southern	Jalaun	(35)	Mahoba	(39)
				Jhansi	(36)	Banda	(40)
				Lalitpur	(37)	Chitrakoot	(41)
				Hamirpur	(38)		
83.		095	Southern Upper Ganga Plains	Bulandshahr	(11)	Bareilly	(20)
				Aligarh	(12)	Pilibhit	(21)
				Hathras	(13)	Shahjahanpur	(22)
				Mathura	(14)	Kheri	(23)
				Agra	(15)	Farrukhabad	(29)
				Firozabad	(16)	Kannauj	(30)
				Etah	(17)	Etawah	(31)
				Mainpuri	(18)	Auraiya	(32)
Budaun	(19)						
84.	West Bengal (19)	191	Himalayan	Darjiling	(01)	Koch Bihar	(03)
				Jalpaiguri	(02)		
85.		192	Eastern Plains	Uttar Dinajpur	(04)	Murshidabad	(07)
				Dakshin Dinajpur	(05)	Birbhum	(08)
				Maldah	(06)	Nadia	(10)
86.		193	Southern Plains	North 24-Parganas	(11)	South 24-Parganas	(18)
				Kolkata	(17)		
87.		194	Central Plains	Barddhaman	(09)	Howrah	(16)
				Hugli	(12)		
88.		195	Western Plains	Bankura	(13)	Medinipur	(15)
				Puruliya	(14)		