# **ANNEX-IV**

# **Concept and definitions**

1. Manufacturing Manufacturing is defined as the physical or chemical transformation of materials, substance or components into new products, whether the work is performed by power-driven machines or by hand. 2. Establishment An economic unit, which engages under a single ownership or control, in one or predominantly one kind of economic activity at a single physical location. For the censuses of manufacturing establishments, a manufacturing establishment is one predominantly engaged in manufacturing activity / activities. 3. Coverage The survey of small manufacturing establishments covers all manufacturing establishments engaging less than 10 persons. 4. Number of employees Number of persons who work in or for the establishment and receive pay, in cash or in kind at a regular intervals. It includes manager, administrative worker, technical workers and operative workers; whether they are in full time employment or part time employment. 5. Number of persons engaged Number of employees Number of working proprietors and active business partners Number of unpaid family and other workers working for at least 1/3 of the normal working hours. 6. Wages, salaries Direct wages, salaries and facilities (cash remuneration of current work performed) Including: Remuneration for time not worked (direct cash payment in respect of public holidays, annual vacations and other leave facilities). 7. Other benefits Benefits like housing and family education allowances directly paid by employer plus bonuses and gratuities (year end and seasonal bonuses, profit sharing bonuses) plus payment in kind (directly paid by employer). Goods and services provided to employees free of charges or at reduced cost by the employer including:

Contribution to retirement funds, provident fund, pension, compensation for work related injuries plus cost of education, recreational & related facilities plus contribution to employees insurance and cost of medical & health services provided to employees.

8. Cost of raw materials

purchased

Total cost of all kinds of raw materials purchased.

9. Cost of fuels purchased

Total cost of electricity, firewood, husk, coal, charcoal, diesel, petrol, kerosene oil etc. purchased.

Cost of industrial and other services

#### Cost of

- (a) Contract charge paid for work done by others on materials owned by the establishment
- (b) Goods bought to be sold in the same condition as purchased.

11. Total stocks

Value of the following goods under ownership of the unit.

- (a) Materials and supplies
- (b) Fuels
- (c) Semi finished goods (work in progress)
- (d) Finished goods
- (e) Goods to be sold in the same condition as purchased
- (f) Others.
- 12. Change in value of total stock

Value of total stocks at the end of the year

less Value of total stocks at the beginning of the year.

13. Census input

Total cost of raw materials, and supplies purchased

plus Total cost of fuels purchased

plus Cost of industrial and other services

less Change in value of stocks of fuels and raw materials.

14. Value of input

Census input

plus Cost of non-industrial services.

#### 15. Value of shipments

(Sale of products)

Amount received from the sale of

- (a) All goods produced by the establishment (including own consumption)
- (b) Goods made by others from materials supplied by the establishments
- (c) Scraps refuse.

#### 16. Receipts from Industrial

and other services

Amount Received from

- (a) Contract work done for others on their materials
- (b) Repair and maintenance work done for others
- (c) Goods sold in the same condition as purchased.

#### 17. Value of work done by own

account worker

The value of new fixed assets, additions and improvements to existing fixed assets made by own labour force.

18. Census output

Total value of shipments (including own consumption)

plus Total receipt from industrial and other services

plus Total receipt from service industries only

plus Total value of work done on own account worker

plus Change in value of the stocks of finished goods, semi finished goods

and goods bought/sold in the same condition as purchased.

19. Value of output

Census output

plus Receipt from non-industrial services.

20. Total value added

Value of output

less Value of input.

21. Census value added

Census output

less Census input.

22. Fixed assets

Comprises of land, buildings, machinery and equipments, computers, transport equipment, furniture and fixtures and other valuables.

23. Gross addition to

the fixed assets

Value of new addition of fixed assets during the year

plus Value of capital maintenance during the year

plus Value of fixed assets generated by the additions and improvements to existing fixed assets made by own labour force during the year plus Value of capital in progress.

## 24. Gross fixed assets at

the end of the year Fixed assets at the beginning of the year

plus Gross addition to fixed assets during the year less Value of sale of fixed assets during the year

less Loss of fixed assets due to catastrophes during the year.

## 25. Cost of non-industrial

services The total cost of rent, freight, insurance, packaging materials,

communication, printing, advertisement, auditing, consultation, agency commission, royalty, legal advice, travel allowances donation and

miscellaneous.

### 26. Receipt from non-industrial

services The receipt from rent, transportation, agency commission, subsidy,

rebate, and miscellaneous.

27. Indirect taxes and fees Comprises of value added tax, excise duty, local taxes, registration and

renewal fees and others etc.