

Concept and definitions

1. Manufacturing
Manufacturing is defined here as the physical or chemical transformation of materials or components into new products, whether the work is performed by power-driven machines or by hand.
2. Establishment
An establishment is defined as 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 thus one predominantly engaged in manufacturing activity /activities.
3. Coverage
The coverage of the census of manufacturing establishments is restricted to the manufacturing establishments engaging ten or more 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 managers, administrative workers, technical workers, operative workers including contract workers; whether they are in full time or part time employment.
5. Number of persons engaged
Number of employees plus Number of working proprietors and active business partners plus Number of unpaid family and other workers working for at least one third of the normal working hours.
6. Wage and salaries facilities
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, and compensation for work injuries plus Cost of education, recreational and related facilities plus Contribution to employees insurance, cost of medical and health services provided to the employees.
8. Total cost of materials & supplies purchased
 Cost of materials including: Cost of other materials and supplies such as lubricating oil, polishing materials etc. (including own production) plus Cost of readymade containers components, spare parts and packing materials.
9. Total cost of fuels purchased
 Cost of electricity, firewood, coal, charcoal, diesel, petrol, kerosene oil etc. purchased.
10. Cost of industrial and other services
 Cost of
 (a) Contract and commission work done by others on materials owned by the establishment.
 (b) Repair and maintenance work done by others.
11. Total stocks
 Value of the following stocks under the 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.
12. Change in value of total stocks
 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 materials, and supplies purchased (including own production) plus total cost of fuels purchased plus Value of electricity purchased plus Cost of industrial and other services plus change in value of stocks of materials and fuels.
14. Value of shipments
(Sale of products)
- Amount received from sale of
- (a) all goods produced by the establishment
(Including own consumption)
 - (b) Goods made by others from materials supplied by the establishment
 - (c) Scrap refuse.
15. Receipts from Industrial
and other services
- Amount received from
- (a) Contract and commission work done for others on their materials
 - (b) Repair and maintenance work done for others.
16. Work done on own account
- The value of new fixed assets and additions and improvements to existing fixed assets made by own labour force.
17. Census output
- Total value of shipments (including own consumption) plus total receipts from industrial and other services plus total cost of work done on own account plus Change in value of the stocks of finished goods, semi finished goods and goods sold in the same condition as purchased.
18. Fixed asset
- Comprises of land, buildings, machinery and equipment, transport equipment, furniture and fixtures.
19. Gross addition to
the fixed assets
- Addition of fixed assets during the reference year less Sales of fixed assets during the reference year

20. 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 loss due to the natural and human made catastrophes.
21. Trade margin	Amount received by selling "goods bought and sold in the same condition as purchased" minus amount paid for purchasing "goods bought to be sold in the same condition as purchased".
22. Cost of non-industrial services	The cost of rent, advertisement, water transportation, communication expenses, patent right, legal advice, agent commission, travel and daily allowances and miscellaneous.
23. Receipt of non-industrial services	The receipt from rent, transportation, agency commission and miscellaneous.
24. Value of output	Census output plus income from non-industrial services plus trade margin.
25. Value of Input	Census input plus cost of non-industrial services.
26. Total value added	Value of output less value of input.
27. Taxes	Comprises of sales tax, excise duty, import duty, local taxes and miscellaneous taxes etc.
28. Depreciation	The total depreciation cost allocated for land, building, machinery, furniture and fixtures at the end of the year.