

ANNUAL SURVEY OF SERVICES - 2021
INSTRUCTION MANUAL

The Department of Census and Statistics (DCS) is the main government agency for producing official statistics. DCS conducts the Annual Survey of Service (ASS) with the objective of providing information to policy makers for the development of the service sector. This questionnaire (ASS) consists of 5 sections. For completing the questionnaire the following instruction will be helpful for you. You are kindly requested to fill this questionnaire according to the instructions given. For further clarifications you may contact Director of the Industry, Construction, Trade and Services Division, DCS. (Tel: 011 2147401)

Scope of Services covered by ASS questionnaire

H	Transportation and storage
I	Accommodation and food service activities
J	Information and communication
L	Real estate activities
M	Professional, scientific and technical activities
N	Administrative and support service activities
P	Education
Q	Human health and social work activities
R	Arts, entertainment and recreation activities
S	Other services

Reference period

The data is canvassed for the calendar year 2020 (01.01.2020 – 31.12.2020) If data for the calendar year is not available data for the financial year 2020/2021 (01.04.2020 – 31.03.2021) would be acceptable.

Information related to year 2020 or financial year 2020/2021

1.2.9 Nature of the economic activity

- Information of the economic activity that provided the highest contribution to the total turnover of the establishment should be indicated here.
- The economic activity should be indicated clearly for proper coding.
Eg: legal services, Nursery education

1.2.11 Source of registration (Circle the relevant code)

- If the establishment is registered under multiple institutions, please circle all the relevant codes

- If the establishments is registered under an institution other than the institutions mentioned in the list, please circle 8 under 'other' and indicate the situation

1.2.14 Duration of the economic activity

This section is relevant only for establishment where the economic activities are not carried out continuously

- Average number of working hour per week
- Average number of working days per month
- Number of weeks per annum

Section 2 – Employment and compensation of employees for 2020 or financial year 2020/2021 and Labour Demand as at 31st July 2021

Staff members of the following categories should not be considered under employment of the establishment

- Workers on excess leave
- Retired persons
- External/out workers who are paid by subcontractors
- Staff members hired from another institution
- Directors of corporation
- Members of the shareholder's committee

2.1.12 Part time workers

- Workers employed for less than 6 hours per day and
- Workers employed for less than 20 days per month

2.2.1 Gross salary and wages

Aggregated value of incentives, overtime payments, bonus allowances, cost of living allowance should be added to the basic salary

2.2.2.1 Employer's contribution for social security funds (EPF & ETF)

- Employees provident fund &
- Payments made to Employee Trust Fund by the employers

2.2.2.2 Other social insurance premiums paid by employers

Contributions made for social security funds by employers

Eg.- Insurance

2.2.2.3 Other benefits in cash paid by the employer

- Direct payments made during sicknesses, child birth, accidents
- Credit relief installments
- Payments for fuel
- Food allowance
- House rent

2.2.2.4 Other benefits in kind provided by the employer

Cost incurred for goods & services provided to workers free of charge or at a less cost

E.g. – food, uniform, official residences, season tickets, transportation facilities, paying a certain percentage simple of bank interest rate, fuel etc.

2.3 List up five occupations with highest number of vacancies as at 31st July 2020.

Section 3 - Expenditure for 2020 or financial year 2020/2021

3.1 Expenditure

3.1.1 Payments incurred on professional services

Payments made for the services received from specialized institutions.

- Audit services
- Legal services etc.

3.1.2 Payments for security services

Amount paid for obtaining security services during the year.

- Hiring guards
- Payment made for the services provided by security firms

3.1.3 Payments for Education and training

Expenditure on training and higher studies of the officers, workers of the establishment (local or foreign)

3.1.4 Payment made to other firms and individuals for work performed on subcontract or commission basis

Payments paid for outsourcing due to low cost and lack of updated knowledge, machinery or skilled labour

3.1.5 Payments made for repair & maintenance work

The amount spent for minor repairs and maintenance carried out during the year

- Cost of upgrading of fixed assets should not be included
E.g. – Amount spent for reconstruction of the roof of a building should not be included. However, amount spent for replacement of a broken ceiling sheet of the roof should be indicated here
- A cost incurred for minor repair & maintenance of rented building and machinery should be included here

3.1.8 Rental for buildings, office space, shops, warehouses, etc.

Rent paid for buildings rented for business purposes (rent payments only for the relevant year should be indicated)

n.b. – Rent payments for workers quarters, proprietor's residence, manager's residences should not be included

3.1.9 Payment for rent of land

Rent paid for land where the economic activity is being carried out

3.1.10 Payment for rental or lease of machinery & equipment

Rent payments relevant for the particular year has to be mentioned here

3.1.11 Installation charges - Amount spent for installing machines purchased during the year

3.1.12 Transportation charges

- Air & sea
- Train & road
- Inland water transport

3.1.13 Communication

Postal charges, phone charges and payments made for access to internet & email of the establishment during the year

3.1.14 Payment made for printing, stationary, journals etc.

Amount spent during the year

E.g. – Amount spent for purchase of half sheets, photo copy papers and pens

3.1.15 Payment for travelling cost for business purposes

Traveling expenses incurred for local and foreign business travel

3.1.16 Insurance premiums of the economic activity

Cost incurred on Fire insurance, marine insurance, motor vehicle insurance, air insurance, burglary insurance etc.

3.1.17 Interest paid (for loans)

Total interest paid for credit secured from banks or other financial institutions. The interest amount paid for a vehicle purchased on business purposes on lease, also should be mentioned here

3.1.18 Other bank payments

The total amount paid by the institution for the services provided by banks during the year.

- Bank statement
- Cheque books
- maintaining a separate safe for the establishment

3.1.19 Expenditure on advertisement and promotion

Expenses on notice boards, banners, handbills, advertisements on radio, television and newspaper

3.1.20 Payment made for License / Registration fees

This section covers payments made for permit and registration charges other than tax.

If the government provide any service in return of fees paid by a person/institution to the government, if it is not considered as a tax fee, amount paid should be included in this category.

E.g.- Measuring permit fee, Travel permit fee, Court fee, Driving license fee. However, If the government does not provide any services to a person for the amount charged for owning and using particular goods, these charges are considered as taxes

3.1.21 Payments of royalty

Expenses related to royalty, copyright, patent, and goodwill should come under this category

3.1.23 Depreciation

- “Consumption” of tangible assets are identified as “Depreciation”
- Depreciation value of buildings, machinery, furniture and vehicles may take different percentages.

3.1.24 Amortization

Consumption of intangible assets are identified as “Amortization”

3.1.25 Bad or doubtful debts (written off)

Receivables from the buyers which are not paid, are removed from the accounts by the institution. Retrenched loan amount during the reference period should be included in this category.

3.1.26 Loss from sales of fixed assets

Record the value of loss or damage due to a particular disaster, emergency situation or

reasons such as burglary.

Loss from sales of used fixed assets

Eg; Book value of the motor car is Rs. 1,000,000 and a sales value of Rs. 800,000, the loss amount is Rs. 200,000, will come under loss and damages

3.1.27 Loss from investment and stocks

Losses due to investments and purchases of shares during a particular reference period comes under this category.

Eg- Decrease of market price in stock market investments

3.1.28 Exchange losses

Losses due to changes in foreign exchange rate

3.1.29 Research and development expenses

Cost incurred for,

- Initialization
- Development
- Improvement of knowledge on services of the establishment

3.1.30 Environment protection expenses

Cost incurred by the establishment on purposeful services related to minimizing or prevention of environmental pollution that may cause due to the economic activity during the reference period

3.1.31 Other expenses incurred

Cost incurred by the establishment on recreational activities, festivals and the expenses not mentioned under the above items (from 3.1.1 – 3.1.30) are included in this category

- Expenditure on shareholder meeting & manager's meeting
- Cost incurred for Avurudu festivals, Christmas celebration, sports festivals and outings
- Contributions for business and professional organization

3.1.32 Cash donations, grants and gifts

Aggregated value of donations, allowances and cash gifts given by the establishment during the year

- Scholarships provided to children
- Books provided for school libraries

3.1.33 Tax on products

Product tax is the tax charged based on unit quantity of products or services supplied by the establishment

Eg- Value added tax, trade tax, import tax, nation building tax, custom tax

3.1.34 Other taxes on production

Tax incurred on the entire manufacturing process come under this category

E.g. Environment tax, tax on real-estate (rate / assessment tax)

3.1.35 Corporate Tax

Tax incurred on total profit earned by the establishment

3.2 Purchase of materials

3.2.1 Fuel and lubricants

Total amount spent for purchase of fuel and lubricants for company use during the year

3.2.2 Raw materials, other materials, packing materials, small tools and spare parts

- Value of Raw material, packing materials, tools and spare parts purchased by the establishment during the particular year
- Value of raw materials supplied to other institutes for outsourced services
- Assessment of these materials should be done at purchases price
- Purchased price, transport charges, insurances cost, all the tax charges and duty tax come under this category
- Discounts given to the buyer or the value of packing materials returned to suppliers should be deducted
- Even if the raw material taken from affiliated institution were not paid, these should be assessed considering them as purchased raw materials

3.2.3 Items / Goods purchased for resale

Goods that are sold in the same condition as purchased, without any repair or change

3.2.4 Real estate purchased for resale

Value of land, housing purchased for resale during the year by a real estate company

Section 04 – Income for 2020 or financial year 2020/2021

- Information on the income earned by the establishment in the calender year 2020 should be indicated under this section.
- If the accounts of the establishment are maintained according to the financial year, the reference period would be 2020.04.01 to 2021.03.31.

4.3 Other income

Other than 4.1 and 4.2.2

A short description regarding these income sources are indicated in the following items;
(4.3.1 – 4.3.17)

4.3.1 Receipt from sale of used goods

Income from sale of used goods when,

- New technology is acquired
- The establishment is modernized
- Items once used are not required anymore

4.3.2 Receipt for sale of waste and scrap products

Income from sale of scraps and waste of the establishment.

Eg: - Sale of broken and damaged office equipment and furniture.

4.3.3 Receipt for transport services rendered

- Income genareted by transport services.
- Income from transpoting the sold services to the consumer.

4.3.7 Interst received

Interest income received from deposits of financial assets in another institution (Bank and financial institution) or by purchasing debentures.

4.3.8 Dividends received

Dividends received for shares purchased from a company in 2020.

4.3.9 Royalty income

Income earned by an establishment by sale of,

- trade mark
- patent
- copy right
- franchise

4.3.11 Gain from sale of bonds, stocks, marketable securities and other financial assets

Income earned from securities, company wealth, saleable securities etc. by the establishment.

4.3.12 Foreign exchange gains

Benefits received by the establishment due to change in foreign exchange rates during international transactions.

4.3.13 Received from insurance claims

Amount received as insurance claim during the year for damages in assets.

Eg: Amount received by the company as the value of damage occurred during the year.

4.3.14 Grants and donations received

Details related to grants or donations received by any establishment within the year from the government or any other institution.

4.3.15 Subsidies received

Subsidies received is a special concession or tax relief given by the government for the welfare of the people to maintain the business activities or for development of the establishment.

4.3.17 Other income

Indicate if there's income source other than the items maintained above.

Section 05: Fixed assets for 2020 or financial year 2020/2021

Column 01:

5.2 Land Improvement

Construction of walls, drainage systems etc.

5.3 Residential Buildings

Hostels, quarters owned by the establishment

5.4 Other buildings

Eg: office, stores, garage

5.5 Other Constructions

Roads, drains, bridges etc.

5.6 Transport equipment

Motor vehicals and other transportation tools used for transporting persons and goods.

Eg: car, van, lorry

5.7 Computers and related equipment

Computers and other related components used for administrative or other work of the establishment.

Eg: Computers (Desktop/ Laptop), printers, scanner

5.8 Plant & Machinery

Value of all the machinery and other related equipment of the establishment that are used for the economic activity.

Eg: Medical equipment, ATM machines, Generators.

5.9 Furniture and other equipment

Value of furniture and other office tools used by establishment.

Eg: Tables, chairs, capboards, fax machines, telephones, photocopy machines etc.

5.10 Capital work in Progress

Value of work that can be identified as a fixed assets but not completed by 31.12.2020/ 31.03.2021.

5.11 Other tangible assets

Name and details of tangible fixed assets other than the item mentioned above owned by the establishment.

Eg: Gems, Jewellery, antiques

5.12 Intellectual property product

Patent

5.13 Computer software and database

Various software and databases used for administration & other purposes.

Eg: Accounting packages, databases purchased, databases designed by the establishment.

5.14 Other intangible fixed assets

Value of any intangible fixed assets that are not mentioned above.

Eg: Good will, Trademark

Fixed assets may have been acquired by paying the full amount or part of the payment. However, the full value of the assets should be indicated here.

Column 02: Net book value of assets at 1st January 2020/ 1st April 2020

Value of the fixed assets stated in accounts as at 01.01.2020/ 01.04.2020.

Column 03: Purchase of fixed assets

Value of fixed assets purchased during the year

Fixed assets received by any other institution under the same company, should be considered as 'fixed assets purchased' and should be included here.

Column 04: Own account capital formation

Value of fixed assets produced by the establishment itself by the resources owned by the establishment.

Eg: Guardrooms built by using resources of the establishment.

Column 05: Revaluation of fixed assets

Current value of fixed assets is estimated here.

Column 06: Sales of fixed assets

Indicate the value of the fixed assets if, it is

- sold
- removed or

- provided to an affiliated institution.

only the sales value should be indicated here.

Eg: An institution has sold out its' car for Rs. 4000,000. Its' book value is Rs.4,500,000.
The sales value of fixed assest is Rs.4,000,000.

Column 07 : Fixed assets lost or destroyed

Indicate the value of any damage or loss ocured to any fixed assest or part of the fixed assest due to any natural disaster, emargency situation or burglary.

Loss from sale of used fixed assest.

Eg:- Book value of a car is Rs. 1,000,000 and the sales value is Rs. 800,000. The loss incurred of Rs. 200,000 comes under damages and losses.

Column 08: Depreciation/ Amortization

The cost of fixed assest distributed along the life time of the assest is identified as depreciation.

Consumption of intangible assest is identified as ' Amortization'

Depreciation value of buildings, machinery, furniture, vehicles may vary.

Eg:- Assume a computer worth Rs. 50,000 can be used under for 10 years. Then the depreciation value of the computer per year is Rs 5,000, which is one- tenth of the initial value.

Column 09 : Net book value of assets as at 31st December 2020 or 31st March 2021

Column 9 = (2 + 3 + 4 + 5 - 6 - 7 - 8)

Column 10 : Fair value of assets as at 31st December 2020 or 31st March 2021

Book value as at 31.12.2020 or 31.03.2021