

**Form No. 24**

(Prescribed under clause (1) of Rule 107).

**MASTER IN RESPECT OF THE FACTORIES ACT, 1948, PAYMENT OF WAGES ACT, 1936, MATERNITY BENEFIT ACT, 1961, WORKMEN'S COMPENSATION ACT, 1923 AND AS APPLICABLE TO REGISTERED FACTORIES COVERED UNDER THE FACTORIES ACT, 1948.**

For the year ending  
31<sup>st</sup> December, 19.....

**PART-A**

1. (a) Registration Number of factory :  
(b) Licence Number of factory :  
(c) Section of the Act under which : Section 2(m)(i)   
the factory is covered -- Section 2(m)(ii)

Please tick (√) the appropriate box.

Section 85 – chemical.

Section 85 – non-chemical.

2. Name of factory :  
3. Name of occupier :  
4. Name of manager :  
5. District :  
6. Full postal address of the factory :  
Including PIN Code.  
7. Industry :  
(a) (i) Nature of Industry :  
(Mention what is actually  
manufactured, including  
repairs of all types,  
following the National  
Industrial Classification,  
1987 at the digit level)  
(ii) NIC Code Number :  
(4 digit as given in the  
licence)

- (b) Sector of industry : Public Sector   
Please tick (√) the appropriate box. Joint Sector   
Co-operative Sector   
Private Sector

- (C) In case the factory is a major :  
Accident Hazard (MAH)  
Installation furnish the  
following information (See  
Explanatory Note 'AA')

Name of the MAH Substance

Quantity

(See Explanatory Note 'BB')

In stock

In process

1.

2.

3.

- 
8. (a) Number of days the factory worked in the year (see explanatory note B)  
(b) Number of weeks the factory worked in the year. :

**Number of workers and particulars of employment**

9. Number of mandays worked (i.e. aggregate number of attendance during year).  
(See explanatory note 'C')

- |                 |      |        |   |
|-----------------|------|--------|---|
| (a) Adults      | (i)  | Men    | : |
|                 | (ii) | Women  | : |
| (b) Adolescents | (i)  | Male   | : |
|                 | (ii) | Female | : |
| (c) Children    | (i)  | Boys   | : |
|                 | (ii) | Girls  | : |
|                 |      | Total  | : |

10. Average number of workers employed daily i.e. Mandays worked divided by Number of days worked  
(See explanatory note 'D')

- |                 |      |        |   |
|-----------------|------|--------|---|
| (a) Adults      | (i)  | Men    | : |
|                 | (ii) | Women  | : |
| (b) Adolescents | (i)  | Male   | : |
|                 | (ii) | Female | : |
| © Children      | (i)  | Boys   | : |
|                 | (ii) | Girls  | : |
|                 |      | Total  | : |

11. Total number of man-hours worked including overtime but excluding rest interval  
(See explanatory note 'E')

- |                   |      |        |   |
|-------------------|------|--------|---|
| (a) Adults        | (i)  | Men    | : |
|                   | (ii) | Women  | : |
| (b) Young persons | (i)  | Male   | : |
|                   | (ii) | Female | : |

Total :

12. Average number of hours worked per week

i.e. Total man-hours worked :

(Average daily Employment) x (Number of week the factory worked)

(See explanatory note 'F')

(a) Adults (i) Men :  
(ii) Women :

(b) Young persons (i) Male :  
(ii) Female :

Total :

13. In respect of factories carrying on processes or operation declared dangerous under section 87, furnish the following information.

(See explanatory note 'G')

Name of the dangerous process or operation carried on (See explanatory Note 'G')	Average number of persons employed daily in each of the process or operation given (See explanatory Note 'D')	Number of persons			
		Medically examine		declared unfit	
		Male	Female	Male	Female
1	2	3	4	5	6
(i)					
(ii)					
(iii) etc.					

14. In respect of factories carrying on “hazardous process” as defined in section 2(cb) furnish the following information (See explanatory note ‘H’)

Name of the Industry as per First Schedule :

Name of the hazardous process (See explanatory Note ‘I’)	Average number of persons employed daily in each of the processes given In the column 1 (See explanatory Note ‘D’)	Number of persons			
		Medically examine		declared unfit	
		Male	Female	Male	Female
1	2	3	4	5	6
(i)					
(ii)					
(iii) etc.					

#### Leave with wages

15. Total number of workers employed during the year (See explanatory note ‘J’)

(a) Adults	(i) Men	:
	(ii) Women	:
(b) Young persons	(i) Male	:
	(ii) Female	:
	Total	:

16. Number of workers who were entitled to annual leave with wages during the year.

(a) Adults	(i) Men	:
	(ii) Women	:
(b) Young persons	(i) Male	:
	(ii) Female	:
	Total	:

17. Number of workers were granted to annual leave with wages during the year.

(a) Adults	(i) Men	:
	(ii) Women	:
(b) Young persons	(i) Male	:
	(ii) Female	:
	Total	:

18. (a) Total number of workers discharged/dismissed from the service/quit employment/superannuated/died while in service during the year. :
- (b) Number of workers in respect of whom wages in lieu of leave were paid :

### Safety Officers

(See explanatory note 'L')

19. (a) Is the factory notified for appointment of safety officers under section 40-B(1)(i) ? Yes \_\_\_\_\_ No \_\_\_\_\_
- (b) Is the factory notified for appointment of safety officers under section 40-B(1)(ii) (for the factories other than those in (a) above.)? Yes \_\_\_\_\_ No \_\_\_\_\_
- (c) Number of safety officers appointed :

### Health and Safety Policy

Information to be furnished only by –

- (a) Factories covered under section 2(cb) of section 87 of the Act and
- (b) Factories other than (a). But Employ ordinarily, in case of factories registered under –
- (i) Section 2(M)(i), 50 or more Workers; and
- (ii) Section 2(M)(ii), 100 or more Workers.
20. Has the factory formulated Health and Safety Policy ? If yes enclose a copy Thereof. : Yes \_\_\_\_\_ No \_\_\_\_\_

### Safety Committee

(Information to be furnished only by (i) factories carrying on hazardous process or dangerous operations, and (ii) other factories employing 250 or more workers).

21. Is safety committee appointed ? : Yes \_\_\_\_\_ No \_\_\_\_\_  
If more than one committee,  
Give numbers.

### Emergency Plan

(Information to be furnished by factories covered under 2(cb).)

(See explanatory note 'M')

- |     |     |   |     |    |
|-----|-----|---|-----|----|
| 22. | (a) | Has the factory got on-site emergency planned ?                                     | Yes | No |
|     |     | Has it been revised ?   | Yes | No |
|     |     | If so, when was it last revised ?   |     |    |
|     | (b) | If an off-site emergency plan is required to be prepared and has it been prepared ? | Yes | No |

#### Medical Facilities

+

23. Information to be furnished only by-

- (a) Factories employing 200 or less persons Covered under section 2(cb) or 87 :-

- (i) Number of Factory Medical Officers (appointed on Retainership basis or part-time Basis) :
- (ii) Number of ambulance vans available with factory directly or through arrangement :

- (b) Factory employing above 200 workers covered under section 2(cb) or 87:-

- (i) Number of factory Medical Officer (appointed on Retainership basis or Part-time basis) :
- (ii) Number of ambulance vans available :

- (c) All factories employing 500 or more workers :-

- (i) Number of full-time Factory Medical Officers :
- (ii) Number of ambulance vans :
- (iii) Number of ambulance rooms provided :

#### Competent Supervisors

(See explanatory note 'N')

(Information to be furnished by factories covered under section 2(cb).

- |     |     |  |   |  |
|-----|-----|--|---|--|
| 24. | (a) | Number of competent supervisors appointed.   | : |  |
|     | (b) | Number of competent supervisors who have received safety training as required under Rule 68-S. | : |  |

**Industrial Hygienists**

(See explanatory note 'O')

25. Number of industrial hygienists employed :  
to monitor work environment as required  
under section 7-A, Section 112.

**Canteens**

26. (a) Is there a canteen provided in the : Yes \_\_\_\_\_ No \_\_\_\_\_  
factory as required under section 46  
(i.e. only those factories will  
furnish information wherein more  
than 250 workers are ordinarily  
employed)?
- (c) Is the canteen provided,  
Managed/run –
- (i) departmentally, or : Yes \_\_\_\_\_ No \_\_\_\_\_  
(ii) through a contractor : Yes \_\_\_\_\_ No \_\_\_\_\_

**Shelter or Rest Rooms and Launch Rooms** +

(Only those factories will furnish information wherein  
150 or more workers are ordinarily employed)

27. As required under section 47-
- (a) Are there adequate and suitable : Yes \_\_\_\_\_ No \_\_\_\_\_  
shelters or rest rooms provided  
in the factory ?
- (b) Are there adequate and suitable : Yes \_\_\_\_\_ No \_\_\_\_\_  
lunch rooms provided in the  
factory ? (any canteen maintained  
in compliance with section 46  
will be accepted here also.)

**Creches**

28. Is there a creche provided in the  
factory as required under section 48  
(i.e. only those factories will  
furnish information wherein  
more than 30 women workers are  
ordinarily employed) ?

**Welfare Officers**

29. (a) Number of Welfare Officers to :  
be appointed as required under  
section 49 (i.e. only those  
factories will furnish information  
wherein 500 or more workers are  
ordinarily employed).
- (b) Number of Welfare Officers actually :  
appointed

30. **Accidents and Dangerous Occurrences**  
**(See explanatory note (p) (1)).**

(a) Total number

Categories	Accidents involving							
	Only non-fatal injuries (See Explanatory 'P'(2))			Fatal injuries as well as non-fatal injuries (See Explanatory note 'P'(2))				
	Number of			Number of				
	Accidents/ Occur- Rences	Person Injured inside	Person Injured Outside	Accidents/ Occur- rences	Person Injured Inside	Person Injured Outside	Person Injured/ Killed Inside	Person Injured/ Killed Outside
the factory		the factory			the factory			
1	2	3	4	5	6	7	8	9
1. Accidents including dangerous occurrences and major accidents involving injuries/deaths								
2. Dangerous occurrences not involving injuries/deaths								
3. Dangerous occurrences involving injuries/deaths								
*4 Major accidents involving injuries/death								
*5 Major accidents not involving injury/death								

\*See explanatory note 'P'(3).



(b) for injuries occurring inside the factory :

Number of injuries occurring in								
Hazardous Process under Section 2(cb)			Dangerous operations under Section 87			Others		
Number of			Number of			Number of		
Accidents	Persons injured		Accidents	Persons injured		Accidents	Persons injured	
	Fatal	Nonfatal		Fatal	Nonfatal		Fatal	Nonfatal
1	2	3	4	5	6	7	8	9

(c) (i) Non-fatal injuries (workers injured during the year in which injured workers returned to work during the same year. :

(aa) Number of injuries :  
(bb) Mandays lost due to injuries :

(ii) Non-fatal injuries (workers injuries) occurring in the previous year in which injured workers returned to work during the year to which this return results. :

(aa) Number of injuries :  
(bb) Man days lost due to injuries  
(This should be the total mandays lost during the previous year as well as in the current year)  
(aa) Number of injuries :  
(bb) Mandays lost due to injuries :

**Part - B**

(under the Payment of Wages Act, 1936)

32. (i) Number of Mandays worked (i.e. aggregate number of attendance) during the year for person earning than Rs. 1600/- per month (See explanatory note 'C')

(a) Adults :  
(b) Young Person :  
Total :

(ii) Average number of workers employed daily (i.e. mandays worked divided by number of days worked) for person earning than Rs. 1600/- per month (See explanatory note 'D')

(a) Adults :  
(b) Young Person :  
Total :

33. 'Total wages paid' including 'deductions' under Section 7(2) of the Payment of Wages Act, 1936 for persons getting less than Rs. 1600/- per month on the following accounts :
- |     |  |     |
|-----|--|-----|
| (a) | Basic wages only   | Rs. |
| (b) | Dearness Allowances  | Rs. |
| (c) | Composite wage (i.e. if combined Basic wage and dearness allowance Paid)   | Rs. |
| (d) | Overtime wages   | Rs. |
| (e) | Non-profit sharing bonus   | Rs. |
| (f) | Any other bonus (other than Profit sharing bonus and non-profit Sharing bonus) forming part of wages As defined under the Act. | Rs. |
| (g) | Any other amount paid in cash Which may form part of wages As defined under the Act (Please specify)                           | Rs. |
| (h) | Arrears of pay in respect of previous year paid during the year.   | Rs. |
| (i) | Total wages paid (total of (a+b) or c+d+e+f+g+h)   | Rs. |
34. 'Gross amount paid as remuneration to person getting less than Rs. 1600/- per month including 'deduction' under section 7(2) of the Act on the following accounts :
- |     |  |     |
|-----|--|-----|
| (a) | 'Total wages paid'(item 33) during the year  | Rs. |
| (b) | 'Bonus paid' during the year (including arrears also, if paid during the year. This is statutory sharing Bonus.) | Rs. |
| (c) | 'Amount of money value of commission' given during the year (See explanatory note (Q))                           | Rs. |
35. Deductions-number of cases and amount realized :

		Persons earning less Than Rs. 1600/- per Month	
		No. of Cases.	Amount realized Rs.
a)	Fines	_____	_____
b)	Deductions for damage or Loss	_____	_____
c)	Deduction for breach of Contract.	_____	_____
36. Fines Fund :			
i)	Balance of fines fund is hand at the beginning of the year. Rs.	_____	_____
ii)	Disbursement from fines fund. Purpose. Amount Rs.	_____	_____
a)		_____	_____
b)		_____	_____
c)		_____	_____
d)		_____	_____

		Total :
iii)	Balance of fines fund in Hand at the end of the year.	Rs.

### PART – C

#### MATERNITY BENEFIT ACT, 1961 & E.S.I.C. ACT, 1948

37. a) Name of Medical Officer, if any, attached to the establishment.  
b) Qualification of Medical Officer attached to the establishment.  
c) Is the resident at the establishment ?  
d) If a part-time employee, how often does he pay visit to the establishment.
38. a) Is there any hospital attached to the establishment ?  
b) If so, how many beds are provided for woman employees ?  
c) Is there a lady doctor ?  
d) If so, what are her qualifications ?  
e) Is there a qualified Midwife. ?  
f) Has any Creche been provided ?
39. 1) Aggregate number of women permanently or temporarily employed during the year.  
2) Number of women who worked for a period of not less than one hundred and sixty days in the twelve months immediately preceding the date of delivery.  
3) Number of women who gave notice under section 6.  
4) Number of women who were granted permission to be absent on receipt of notice of confinement.  
5) Number of claims for maternity benefit paid.  
6) Number of claims for maternity benefit rejected.  
7) Number of cases where pre-natal confinement and post-natal care was provided by the management free of charge(Section 8)  
8) Number of claims for medical bonus paid (Section 8)  
9) Number of claims for medical bonus rejected.
40. 1) Number of cases in which leave for miscarriage was granted.  
2) Number of cases in which leave for miscarriage was applied for but was rejected..  
3) Number of cases in which additional leave for illness under Section 10 was granted.  
4) Number of cases in which additional leave for illness under Section 10 was applied for but was rejected.
41. 1) Number of women who died :  
a) before delivery.  
b) After delivery.  
2) Number of cases in which payment was made to persons other than the women concerned.  
3) Number of women discharged or dismissed while working.  
4) Number of women deprived of maternity benefit and/or medical bonus under provision to sub-Section (2) of Section 12.  
5) Number of cases in which payment was made on the order of the Competent Authority or Inspector.  
6) Remarks.
42. Full particulars of such case and reasons for the action taken under serials 39(6), 39(9), 40(2), 40(4), 41(3), 41(4), should be given in the appendix below.

Details of payment made during the year ending 31<sup>st</sup> December .....

Establishment.

**Name of person to whom paid**

**Amount paid  
Rs.**

1. Date of payment.
2. Women employee.
3. Nominee of the woman.
4. Legal representative of the woman.
5. Amount for the subsequent period.
6. Under section 8.
7. Under section 9.
8. Under section 10.
9. Number of women workers who absconded after receiving the first instalment of maternity benefit.
10. Cases where claims were contested in a court of law.
11. Result of such cases.
12. Remarks.

Certified that the information furnished above is correct to the best of my knowledge and belief.

Date :

Signature of the Manager  
Name (in block letters)  
Address and telephone number.

Name of occupation	Number of injuries (See explanatory note 't') In respect of which final compensation has Been paid during the year.									Amount of compensation ( See explanatory note 'U') Paid Rs.								
	Death			Permanent Disablement			Temporary Disablement (See explanatory note 'V')			Death			Permanent Disablement			Temporary Disablement (See Explanatory note 'V')		
	Adults	Young Person	Total	Adults	Young Person	Total	Adults	Young Person	Total	Adults	Young Person	Total	Adults	Young Person	Total	Adults	Young Person	Total
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18	19
Total																		

44. Occupation Diseases (Occupationwise)  
(See Explanatory Note 'W')

Name of occupation	Natures Of Disease (See Explanatory Note 'X')	Number of injuries (See explanatory note 'T') In respect of which final compensation has Been paid during the year.									Amount of compensation ( See explanatory Paid Rs.							
		Death			Permanent Disablement			Temporary Disablement (See explanatory note 'V')			Death			Permanent Disablement			Tempo Disable (See Explanatory note 'V')	
		adults	Young Person	Total	Adults	Young Person	Total	Adults	Young Person	Total	Adults	Young Person	Total	Adults	Young Person	Total	Adults	Young Person
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18	19
Total																		

**Explanatory Notes**

- A. Establishment in 'Public Sector' means an establishment owned, controlled or managed by (i) The Government or the Department or the Department of the Government, or (ii) a Government Company as defined in section 617 of the Companies Act, 1956, or (iii) a Corporation established or under Central, Provincial or State Act, which is owned, controlled or managed by the Government or (iv) a Local Authority.

Establishment in 'Joint Sector' means an establishment managed jointly by the Government and Private Entrepreneur.

Establishment in 'Cooperative Sector' means an establishment managed by Cooperative Society Registered under the Cooperative Societies Act, 1912.

Establishment in 'Private Sector' means an establishment which is not an establishment in Public Sector or Cooperative Sector.

- AA. **Major Accident Hazard Factory** is one having an industrial activity using, producing or storing hazardous substance in such quantity that possess the potential to cause substantial damage and to kill or injure a person within or outside the factory boundary.
- B. 1. Working day should be taken to be a day on which the establishment actually worked and manufacturing process was carried on including the day on which although no manufacturing process (preceding the date under consideration) were deployed on maintenance and repair work, etc. on closed days. Days on which the factory was closed for whatever cause and days on which no manufacturing process was carried on should not be treated as working days.
2. For seasonal factories\* information about working season and off-season should be given separately.
- BB. Major Accident Hazardous substance means a substance presenting major accident hazard and included in the list already circulated and which have been classified into five groups.

\*Section 2(12) of Employees State Insurance Act, 1948 defines 'Seasonal factory' as follows :

'Seasonal Factory' means a factory which is exclusively engaged in one more of the following manufacturing processes, namely, cotton ginning, jute or cotton pressing, decortication of ground-nuts, the manufacture of coffee, indigo, lac, rubber, sugar (including gur) or tea or any manufacturing process which is incidental to or connected with any of the aforesaid processes and includes a factory which is engaged for a period of not exceeding seven months in a year-

- (a) in any process blending, packing or repacking of tea or coffee; or
- (b) in such other manufacturing process as the Central Government may, by notification in the Official Gazette, specify :

The expression 'Manufacturing process' and 'power' shall have meanings respectively assigned to them in the Factories Act, 1948 (63 of 1948).

- C. Mandays worked should be the aggregate number of attendance of all the workers, covered under the Act, in all the working days. In reckoning attendance, attendance by the temporary as well as permanent employed should be counted, and all employees should be included, whether they are employed directly or under contractors ( Apprentices, who are not covered under the Apprentices Act, 1961, are also to be included). Attendance on separate shifts (e.g. night and day shifts) should be counted separately. Partial attendance for less than half a shift on a working day should be ignored while attendance for half a shift or more on such day should be treated as full attendance.
- D. The average number of workers employed daily should be calculated by dividing the figures of 'Mandays worked' by number of days worked in the year. For seasonal factories\*, the average number of workers employed daily during the working season and off-season should be given separately. (Refer note B-2).

- E. The “total number of man-hours worked” should be the TOTAL ACTUAL HOURS WORKED by all the workers during the year excluding rest intervals but including overtime worked. The term ‘young person’ shall include ‘Adolescents’ also who have not been certified to work as adults.
- F. The ‘average number of hours worked per week’ should be calculated by dividing the ‘total number of man-hours worked’ by the product of ‘average number of workers employed daily’ in the factory during the years (Item 10) and 52 (i.e. number of weeks during the year.). In other words, item 11 + (item 10x25)= item 12. In case the factory has not worked for the whole year, the number of weeks during which the factory worked should be used in place of figure 52 for seasonal factories, the average number of hours worked per week during the working season to off-season should be given separately
- G. All such ‘dangerous processes or operations’ as specified and declared in the Rules framed under section 87 of the Factories Act, 1948 should be checked. If the factory or even a part of the factory submitting returns falls under this Section, the fact should be mentioned against this item and requisite information furnished accordingly.
- H. All such ‘hazardous processes’ in relation to the industries specified in the First Schedule to the Factories Act and defined under Section 2(cb) of the Act should be checked. If a factory, or even a part of the factory submitting returns falls under this Section, the fact should be mentioned against this item and requisite information furnished accordingly.
- I. There may be a number of ‘hazardous processes’ being carried on in any one industry specified in the First Schedule to the Act, all such processes should be given individually in this table.
- J. All persons, who have been on roll even for a single day during the year should be taken into account. Care should be taken that a particular worker is counted once only.
- K. At particular worker is to be counted once only even if the same worker has been granted leave more than once during the year.
- L. In every factory, wherein 100 or more workers are ordinarily employed and the factory has been notified under section 40-B(1)(I), or wherein the factory is carrying on any hazardous process defined in section 2(cb) or dangerous operations as defined in section 87, and the factory has been notified under section 40-B(1)(ii), the occupier shall employ the required number of safety officers with prescribed qualifications. The term ‘ordinarily employed’ would mean the total number of workers working in all the employment should be for over 50% of the working days of the establishment in the year.
- M. The occupier of every factory where a ‘hazardous process’ takes place or where hazardous substances are used or handled shall with the approval of Chief Inspector of Factories draw-up an on-site emergency plan for this factory and known to the workers employed therein the safety measures required to be taken in the event of an accident taking place. The occupier shall prepare off-site emergency plan based on events which could affect people and the environment outside the work premises. The District/local authority will prepare disaster plan for the area based on off-site plans of individual units.
- N. All persons who are required to supervise the handling of ‘hazardous substances’ shall possess :-  
 (a) Degree in Chemistry or diploma in Engineering or Technology with five years of experience or  
 (b) Master’s Degree in Chemistry or a degree in Chemical Engineering or Technology with 2 years experience.

**Note :-** The experience stipulated above shall be in process operation and maintenance in Chemical Industry.

- O. The occupier shall appoint Industrial Hygienist possessing –  
 (a) Masters of Science degree in Chemistry with 2 years analytical experience in Chemical laboratory of repute;  
 or  
 (b) Master of Science degree in Chemistry with 2 years experience in conducting survey in industrial hygiene.
- P. (1) **Dangerous Occurrence** : The following classes of occurrences are dangerous occurrences –  
 1. Bursting of a plant used for containing or supplying steam under pressure greater than atmospheric pressure.  
 2. Collapse or failure of a crane, derrick, winch, hoist or other appliances used in raising or lowering persons or goods, or any part thereof or the overturning of a crane.  
 3. Explosion, fire bursting out, leakage or escape of any molten metal, or hot liquor or gas causing bodily injury to any person or damage to any room or place in which persons are employed, or fire in rooms of cotton pressing factories where a cotton opener is in use.  
 4. Explosion of a receiver or container used for the storage at a pressure greater than atmospheric pressure of any gas or gases (including air) or any liquid or solid resulting from the impression of gas.



5. Collapse or subsidence of any floor, gallery, roof bridge, tunnel, chimney, wall, building or any other structure.
- (2) Only such injuries which prevented workers from working for 48 hours or more immediately following the accident should be reported as non-fatal injuries.
- (3) A major accident is a sudden, unexpected, unplanned event, resulting from uncontrolled developments during an industrial activity, which causes, or has the potential to cause, serious adverse effects immediate or delayed (death, injuries, poisoning or hospitalization) to a number of people inside the installation and/or to persons outside the establishment.
- Q. The 'money value of concession' is the cost of value or the net cost of the concession, as the case may be, in respect of all supplies made and all services rendered individually free of cost. In case of concessional sale of essential commodities to the employees, the difference between the purchase price paid by the employer and the actual price paid by the employees is to be taken as the basis for computing the 'Money Value of Concession'
- R. 'Cash value of wages paid in kind' and of 'concession' in respect of essential commodities at concessional rate authorised under L sub-section (2) and (3) of section 11 of the Minimum Wages Act, 1948 shall be estimated in the manner prescribed by the Appropriate Government. In so far as the Central Government is concerned as laid down under Rule 20 of the Minimum Wages (Central) Rules, 1950 the prices at the retail price at the nearest market shall be taken into account in computing the cash value of wages paid in kind. This computation shall be made in accordance with directions as may be issued by the Central Government from time to time. The cash value of the concession should be obtained by taking the difference between the cost price paid for supplies of essential commodities given at the concessional rates.
- S. Include all employees (covered under the Workmen's Compensation Act, 1923) whether permanent or temporary who would, in the case of accidents, be eligible for compensation under the Act and for whom a return is required to be furnished. Number of employee should be shown even if there are no payment of compensation to report.
- T. Include for each occupation only those cases in which the final payment of compensation was made during the year. A deposit with the Commissioner should be treated as a payment by the employer.
- U. 1. Include all compensation paid in respect of the cases mentioned in explanatory note 'T', whether such compensation was paid during the year or previous to its commencement. Exclude all payments in cases in which the final payment had not been made by the end of the year to which the return relates.  
2. Where the benefit actually showed (e.g. hospital leave on full pay) is in excess of the compensation admissible under the workmen's Compensation Act, 1923, only the amount of the compensation so admissible should be entered in the return.
- V. Only such disablements as last for more than three days should be shown (Section 4(1) of the Workmen's Compensation Act, 1923).'
- W. Check up with the 'List of Occupational Diseases' as laid down in Schedule III appended to the Workmen's Compensation Act, 1923. In case of whose 'occupational diseases' only, which resulted in cases, in respect of which compensation was paid, the information is to be furnished.
- X. Enter for, each occupation separately each of the 'diseases' referred to in explanatory note 'W', which resulted in cases in respect of which compensation was paid.

\*Employees' State Insurance Corporation (ESIC)

\*National Industrial Classification (NIC)

\*Master of Science (M.Sc.)