

Annual Survey on Computer Software & Information Technology Enabled Services Exports (ITES)

(Updated as on June 03, 2024)

General Instructions

The Reserve Bank conducts the survey on Computer Software & Information Technology Enabled Services (ITES) Exports annually. The survey collects information from software and ITES/BPO/LLPs exporting companies on their computer software and IT enabled services exports as at end-March of the latest Financial Year (FY).

The survey results are released in the public domain to raise the confidence of the international financial system in the country's economy besides being used for compilation of related external sector statistics which provide comprehensive account of the country's international financial transactions and exposures, in a globally comparable statistical framework.

Confidentiality Clause: The company-wise information provided will be kept confidential and only consolidated aggregates will be released by the Reserve Bank.

Note: The respondent companies/LLPs/proprietorship firm should fill-up the survey schedule in excel format (*.xls format), which is available on RBI website. Respondents are requested to read the Instruction sheet (available in survey schedule) carefully before filling the [survey schedule](#).

Important Points: The respondent companies/LLPs/proprietorship firm should follow the below-mentioned points for filling and submitting the survey schedule:

- (i) The company must use the latest survey schedule, which is in .xls format, without incorporating any macros.
- (ii) The company is required to save the survey schedule in Excel 97-2003 workbook, i.e., in .xls format by following the below-mentioned steps:
 - a. Go to Office Button / File → Save As → Save As type
 - b. Select “Excel 97-2003 Workbook” and Save the survey schedule in .xls format.
- (iii) The company is requested not to incorporate any macro in the survey schedule while submitting the same.
- (iv) Survey schedule submitted in any other format (other than .xls format) will be rejected by the system.
- (v) Ensure that all information furnished in the survey schedule are complete and no information is missed out.
- (vi) After filling Part - A to D, the company has to fill the declaration sheet, which helps in validating that the information entered by the company are reconfirmed before submission to RBI. This helps to avoid data entry errors, missed data and other errors.
- (vii) Respondents are requested to not use any special characters i.e., [!@#\$\$%^&* _()] and comma while data filing in Question 3 to 9.

1. In which month of the year, the ITES survey is launched by the RBI?

Ans.: The RBI launches the [ITES survey](#) during the month of June every year with the previous financial year end-March as the reference date.

2. What is the frequency of this ITES survey?

Ans.: Annual.

3. What is the timeline for the submission in ITES Survey?

Ans.: The respondent companies/LLPs/proprietorship firms can submit their responses on or before July 15 of every year.

4. What is the reference period of this ITES survey?

Ans.: The reference period of an ITES survey round is the immediately preceding financial year (April-March)

5. What information should be reported in ITES survey, if balance sheet of the company is not audited before the due date of submission?

Ans.: If the company's accounts are not audited before the due date of submission, i.e. July 15, then the ITES survey schedule should be submitted based on unaudited (provisional) account.

6. In case where account closing period of the company is different from reference period (end-March), can it report the information as per account closing period?

Ans: No. Even if a company's account closing period is different from reference period (end-March), the ITES survey information should be

reported for the survey reference period, based on the company's internal assessment.

7. Which entities are required to participate in the ITES survey?

Ans.: Companies/LLPs/Partnership firms in the business of export of computer software & information technology enabled services are required to participate in this survey.

8. Whether ITES survey schedule is required to be submitted by LLPs/ proprietorship firm, who have computer software export during the reference period? If yes, then what is the procedure to submit the survey schedule?

Ans.: Since the access to the submission portal is CIN based, any LLP/proprietorship firm that have computer software exports as on end-March of the financial year needs to obtain a dummy CIN Number by sending a request mail on itesquery@rbi.org.in. Once the firm obtains this dummy CIN number from RBI, it can be used to submit the excel (*.xls) file for ITES survey.

However, if any entity has already got the dummy CIN number from the previous survey round, they should use the same CIN number in the current survey round also.

(It is also informed that these dummy CIN numbers are provided by RBI for filling the [ITES survey schedule](#) only and should not be used for any other purpose).

9. What information on business activity classification has been covered under this survey?

Ans.: Four major business activities of computer software & information technology enabled services with their sub classifications are covered under the survey schedule. Details can be found in the survey schedule itself.

10. If the company/LLPs/proprietorship firm does not have export earnings during the reference period, does it need to participate in the survey?

Ans.: Yes. In case the company/LLPs/proprietorship firm doesn't have export earnings during the reference period, but had the same earlier, then it has to submit NIL survey schedule for the current round of ITES survey.

11. What is the invoicing currency to be reported for exports?

Ans.: Total invoice value must be in Indian Rupees (INR) in actuals (which should also include billing to subsidiary(s)/associate(s)) during the reference period.

12. What is the reporting currency in invoice value in Export-major currencies?

Ans.: Total invoice value must be in Indian Rupees (INR) in actuals (which should also include billing to subsidiary(s)/associate(s) abroad) during the reference period.

13. What is the reporting of currency in invoice value in Export-Type of services?

Ans.: Total invoice value must be in Indian Rupees (INR) in actuals (which should also include billing to subsidiary(s)/associate(s) abroad) as per type of export service.

14. What is the reporting of currency in invoice value in Export-Major Areas?

Ans.: Total invoice value in Indian Rupees (INR) in actuals (including billing to subsidiary(s)/associate(s) abroad) during the reference period to major countries/regional groups.

15. If two or three units of a company are located in India and another unit is located outside India say in UK, then should they participate separately in the ITES survey?

Ans.: Company has to submit only one form aggregating all the units in India. However, for the units abroad, the information should be provided in Part D of the schedule.

16. Should the number of employee information be reported as on end of March of the reference year?

Ans.: Yes, the number of employee information should be reported as on end - March of the reference year.

17. If a company offers services to develop a product for another company in abroad then where should it mention this information in ITES survey schedule?

Ans.: Company has to mention percentage of this service under 'Offshore product development' in Q-3 (D) of Part-A and consolidated amount under Q-5 (a-iv) for software products.

18. Which type of expenses should be covered under "total amount spent on office expenses etc. abroad (excluding amount paid to employees abroad) by the Indian company" in Q-7 (iii) of Part-B?

Ans.: Office expenses includes all the expenses incurred in running of the office in abroad during the year like internet payment, stationary, etc. If

the office has been setup outside India in the reference period (say 2023-24) then that will also be included (in this point).

19. Which amount is to be considered in “Total amount held abroad at the beginning of the reference period by the Indian company” in Q-7 (iv) of Part-B?

Ans.: Total amount held abroad at the beginning of reference period would mean the outstanding amount that is to be received from abroad (for the exports made) at the beginning of reference period i.e., April 2023-March 2024 (refers to 'as on April 01, 2023'). It is the opening balance of the accounts receivables (for exports).

20. Which amount is to be considered in the Q-7(v) of Part-B in the ITES survey schedule?

Ans.: The ‘the amount held abroad’ is the outstanding amount which is yet to be received by the company from the importers i.e. unpaid amount for the exports made by the company. Q-7(v) is the change in amount held abroad which is equal to closing balance minus opening balance. Opening balance on April 01, 2023 and closing balance at end-March 2024 of the reference period 2023-24.

21. The Invoice value includes all the amounts billed to customer, but all the invoice bills are not received in the reference period. Does this mean the actual (realised) amount received within the reference period?

Ans.: Yes, it is the amount actually received (realised) during the reference period including the billing to subsidiaries/associates abroad.

22. If the company is providing service to subsidiary/associates abroad, but subsidiary is not providing any services to India. Where does it report this in ITES survey schedule?

Ans.: Since the company has a subsidiary, so it has to fill the Part-D of the form that pertains to the information on subsidiaries abroad. If, during the year, subsidiary of the company has not made any sale of Computer Software and ITES then accordingly the amount would be 0 (zero) in Part-D.

23. What should be mentioned in the “Please Specify” in Q-3 of Part-A of ITES survey schedule?

Ans. Enter the list of business activities in the “Please specify” field in Q-3 of Part A of the ITES survey schedule. There is no need to provide individual percentage in the “Please specify” field.

24. Is it required to fill the declaration at the end of the ITES survey schedule?

Ans.: Yes, it is mandatory. Here the person authorised to fill the form owns the responsibility of information furnished and declares its accuracy including CIN number. It is a final check for all the details which are filled-up in the Part- A to D of ITES survey schedule.

25. Can a company get an acknowledgement for submission of the ITES survey schedule?

Ans: The entity receives a system-generated acknowledgement mail of ITES data submitted at the time of final processing itself. No separate mail will be sent in this regard.

26. Provide the list of the Fatal and Non-Fatal Errors with their descriptions.

Ans.: Please refer to the below table containing the error codes (Fatal error, non-Fatal error) with their descriptions. If a respondent get an acknowledgment of the processed data with any Fatal error codes, then it should study the below mentioned fatal error message/description and revise its data and resubmit it on surveysoftex@rbi.org.in. If the company gets an acknowledgment of the processed data with any Non-fatal error codes then it needs to provide justification/clarification on the errors and send it on itesquery@rbi.org.in along with revised data if applicable to surveysoftex@rbi.org.in.

Sr. No.	Revised- Rejection Criteria	Revised - Error Message/descriptions	Error Code
Fatal Error			
1	If the survey year is not provided	The year cannot be left blank. Please specify the reference year and fill the return.	ITES_F_001
2	i) If the survey year is not correct	Survey year should be the subsequent Survey after the latest closed survey year in the system. Please specify the correct Survey year.	ITES_F_001
	ii) If the Survey year is advanced	Please specify proper survey year by filling the form for the survey year -	ITES_F_001
	iii) If the survey is closed	ITES survey for _____ is closed.	ITES_F_001
3	If PAN number is not provided	PAN number is not provided. Please specify/fill the PAN number of your company.	ITES_F_002
4	If PAN number is not valid	PAN number is invalid. Please provide 10-digit alphanumeric PAN number of your company.	ITES_F_002

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| 5 | If CIN number is not provided | CIN number is not provided. Please specify/fill 21-digit the CIN number of your company given by the Ministry of Corporate Affairs. | ITES_F_003 |
| 6 | If CIN number is not valid | CIN number is invalid. Please provide 21-digit CIN number of your company. | ITES_F_003 |
| 7 | If the details of Business Activity in 'Item number 3 in Part-A is blank or incomplete AND 3.E Sum of the percentage share of business activities is not equal to 100 | Total of Business Activity should be 100; Please specify the correct percentage share of each business activity mentioned in Item number 3 of Part A. | ITES_F_005 |
| 8 | If in Part-B, item number 5 (a) Total of Export invoice value is blank or '0'. | Please provide the Export invoice value of the business activities of your company in item number 5 (a). and if there is no export during the reference period, please select "Nil Statement" option mentioned in 2 (b) | ITES_F_006 |

Non-Fatal Error

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| 1 | If there is more than one percent variation between percentage share of IT Services provided in Part A, item 3 A. and percentage share derived from Part B, item 5 (a) (i) IT Services export invoice amount/ total exports | Please ensure that percentage share of Business activity IT services provided in Part A, item 3 A matches with the corresponding export invoice value provided in Part B, item 5 (a) (i) | ITES_NF_001 |
| 2 | If there is more than one percent variation between percentage share of ITES/BPO provided in Part A, item 3 B and percentage share derived from Part B, item 5 (a) (ii) ITES/BPO Services export invoice amount/ total exports | Please ensure that percentage share of Business activity ITES/BPO provided in Part A, item 3 B matches with the corresponding export invoice value provided in Part B, item 5 (a) (ii) | ITES_NF_002 |
| 3 | If there is more than one percent variation between percentage share of Engineering services provided in Part A, item 3 C and percentage share derived from Part B, item 5 (a) (iii) Engineering services exports invoice amount/ total exports | Please ensure that percentage share of Business activity Engineering services provided in Part A, item 3 C matches with the corresponding export invoice value provided in Part B, item 5 (a) (iii) | ITES_NF_003 |
| 4 | If there is more than one percent variation between percentage share of Software products exports provided in Part A, item 3 D and percentage share derived from Part B, item 5 (a) (iv) Software products exports invoice amount/ total exports | Please ensure that percentage share of Business activity Software products exports provided in Part A, item 3 D matches with the corresponding export invoice value provided in Part B, item 5 (a) (iv) | ITES_NF_005 |
| 5 | If the total exports amount of Billing to subsidiary(s)/ associate(s) abroad in Part B, item 5 (a) is blank | Please provide the amount of billing to subsidiary(s)/ associate(s) abroad of the total exports in Part B, item 5 (a). | ITES_NF_006 |
| 6 | If there is more than 5 percent variation between total exports-major currencies reported in INR in item 5 (b) of Part B and total exports provided in item 5(a) of Part B | Please ensure that total exports-major currencies reported in INR in item 5 (b) of Part B matches with total exports provided in item 5(a) of Part B. | ITES_NF_010 |
| 7 | If there is more than 5 percent variation between total exports-type of services reported in item 5 (c) of Part B and total exports provided in item 5(a) of Part B | Please ensure that total exports-type of services reported in item 5 (c) of Part B matches with total exports provided in item 5(a) of Part B. | ITES_NF_011 |
| 8 | If there is more than 5 percent variation between total exports-Major Areas reported in item 5 (d) of Part B and total exports provided in item 5(a) of Part B | Please ensure that total exports- Major Areas reported in item 5 (d) of Part B matches with total exports provided in item 5(a) of Part B. | ITES_NF_012 |
| 9 | If there is more than 5 percent variation between total exports-Mode of supply reported in item 6 of Part B and total exports provided in item 5(a) of Part B | Please ensure that total exports- Mode of supply reported in item 6 of Part B matches with total exports provided in item 5(a) of Part B. | ITES_NF_013 |
| 10 | If the information on Exports Proceeds- Receipt, Expenditure and Held Abroad in the item number 7 of Part C (i) i.e Cell AB83 is blank or zero | Please provide the complete details on information on Exports Proceeds- Receipt, Expenditure and Held Abroad in the item number 7 of Part C. | ITES_NF_007 |
| 11 | If the Cell O14 is blank or zero in the information of number of employees in item number 8 of Part C | Please provide the complete details on Number of employees in the item number 8 of Part C. | ITES_NF_008 |

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| 12 | If the information on Total Number of Subsidiaries/ Associates Abroad in item number 9 (a) of Part D is blank. | Please provide information on Total Number of Subsidiaries/ Associates Abroad in the item number 9 of Part D. | ITES_NF_014 |
| 13 | Number of non-zero rows in 9 (b) should be equal to number of Subsidiaries/ Associates Abroad provided in item number 9 (a) of Part D. | Please check the number of subsidiaries provided in 9(a) of part (D) matches with the numbers of subsidiaries details provided in 9(b) | ITES_NF_009 |
| 14 | If Form of Organisation is null or select as blank | Please provide the Form of Organisation in item 4 of part A | ITES_NF_015 |