



Republic of Ghana

## Ghana Statistical Service

*P.O Box GP 1098*

*Accra*



# **INTEGRATED BUSINESS ESTABLISHMENT SURVEY (IBES)**

**INTERVIEWER'S MANUAL (PHASE II)**

**October, 2015**

## **FOREWORD**

Enumerator training for the 2015 Integrated Business Establishment Survey (IBES) comprises this manual, a training course, and field supervision.

This manual is designed to support both official use and field training. You are urged to use it well. In particular, read the relevant sections prior to attending training sessions and refer to it frequently in the field.

The manual is based on field experience gained in Phase 1 and in the pilot of Phase II of IBES and takes account of the UN Statistics Office's recommendations for the conduct of economic censuses.

**ANTHONY KRAKAH (MR.)  
IBES COORDINATOR**

# TABLE OF CONTENTS

<b>FOREWORD .....</b>	<b>ii</b>
<b>CHAPTER 1: INTRODUCTION TO THE IBES PHASE II .....</b>	<b>1</b>
1.1 Purpose .....	1
1.2 Confidentiality.....	1
1.3 Scope and Coverage .....	1
1.4 IBES Zones .....	1
1.5 General Plan of the Enumeration .....	1
1.6 Legal Authority .....	2
1.7 Census Organisation.....	2
1.8 Census Field Organisation.....	2
1.9 Census Process .....	2
1.10 Preparatory Work .....	2
1.11 Census Publicity .....	3
<b>CHAPTER 2: ENUMERATOR’S RESPONSIBILITIES, .....</b>	<b>4</b>
<b>DUTIES AND CONDUCT.....</b>	<b>4</b>
2.1 Introduction .....	4
2.2 Enumerator’s Responsibilities.....	4
2.3 Summary of Enumerator’s Duties .....	4
2.4 Restrictions.....	4
2.5 Continuation of Your Appointment.....	5
<b>CHAPTER 3: TRAINING AND SUPERVISION .....</b>	<b>6</b>
3.1 Training .....	6
3.2 Supervision.....	6
<b>CHAPTER 4: ENUMERATOR’S FIELD KIT .....</b>	<b>7</b>
4.4 List of Materials .....	7
<b>CHAPTER 5: FIELD PROCEDURES.....</b>	<b>8</b>
5.1 Confidentiality.....	8
5.2 Planning Your Field Work .....	8
5.3 Identification of Establishment.....	8
5.4 First Visit to the EZ.....	8
5.6 General Enumeration Problems.....	9
5.7 Field Checks .....	10
5.8 Field Records.....	10
<b>CHAPTER 6: PREPARING FOR AN INTERVIEW .....</b>	<b>12</b>
6.1 Introduction .....	12
6.2 Appearance and Whom to Interview .....	12
6.3 Approaches to Enumerating Establishments .....	12
6.4 Conducting an Interview .....	13
<b>CHAPTER 7: QUESTIONNAIRES AND SURVEY FORMS .....</b>	<b>15</b>
7.1 Types of Questionnaires and Forms for IBES 2.....	15
7.2 Structure of Questionnaire.....	15
7.3 Types of Questions .....	16
7.4 Recording of Monetary Values .....	16
7.5 Re-Printing Information .....	16
7.7 Printing and Alignment of Figures .....	16

<b>CHAPTER 8: COMPLETING THE QUESTIONNAIRE.....</b>	<b>17</b>
2.1 Employees .....	29
2.2 Unpaid Workers .....	29
5.1 Stocks of Materials and Supplies .....	34
5.3 Fuel.....	34
5.4 Finished Goods.....	34
5.5 Goods for Resale .....	34
<b>SECTION 4:.....</b>	<b>37</b>
<b>FIXED CAPITAL FORMATION.....</b>	<b>37</b>
<b>10. OTHER OPERATING COST DURING THE 2013 FINANCIAL YEAR .....</b>	<b>44</b>
VALUATION.....	53
13.1: REVENUE FROM SALE OF GOODS AND SERVICES .....	54
13.2: To be completed for only those engaged in Transport services .....	55
13.3: To be completed for only those engaged in Arts, Entertainment and Recreation Activities.....	56
13.4: To be completed for only those engaged in Real Estate Activities.....	56
13.5: To be completed for only those engaged in Administrative and Support Service Activities .....	57
13.6: To be completed for only those engaged in Information and Communication Activities .....	57
13.7: To be completed for only those engaged in Other Service activities .....	57
14.1: Other Income .....	58
13 Revenue from Sale of Goods and Services .....	59
13.3: To be completed for only those engaged in Education services .....	60
13.4: To be completed for only those engaged in Professional, Scientific, and Technical Activities.....	60
13.5: To be completed for only those engaged in Banking Service Activities .....	60
13.6: To be completed for only those engaged in Insurance Service Activities .....	61
14.1: Other Income .....	61
13.2a: Revenue from Sale of Goods Purchased without being further processed .....	62
<b>GLOSSARY .....</b>	<b>71</b>
<b>APPENDICES.....</b>	<b>74</b>

# CHAPTER 1

## INTRODUCTION TO THE IBES PHASE II

### 1.1 Purpose

This phase will involve a scientific selection of establishments from the pool of establishments collated from the sampling frame (Business Register). The purpose of the 2015 IBES provides reliable, timely and relevant economic statistics to support the formulation and implementation of policies and strategies that can stimulate the growth of all sectors in the economy.

The main objectives of the census are to:

- Obtain data on production and employment as a basis for government and business analysis and decision-making.
- Provide benchmark data for revising and updating the GSS annual survey of Industry and other economic series.
- Measure the contribution that each sector and region make to Ghana's employment and production.
- Obtain the gross value added for all sectors of production in the Ghanaian economy.

### 1.2 Confidentiality

We wish to emphasize the confidential nature of your work as an enumerator. The success of this census depends on the willingness and cooperation of the respondent. This in turn depends to a large extent on whether the respondent believes the information he gives out will be kept confidential.

As an enumerator you must know the provisions made by the census for all business organizations; to keep information collected confidential. In this manual the subject of confidentiality will be raised several times. Study these passages carefully. Listen attentively to what your instructors have to say about it. Resolve from the onset that you will in no way breach the confidentiality provisions.

### 1.3 Scope and Coverage

#### 1.3.1 Scope of IBES Phase II

The Phase II of the IBES covers selected establishments primarily engaged in economic activities in all the sectors of the economy in Ghana.

#### 1.3.2 Sample Size

The 2014 Ghana Economic Census database includes records of 638,480 business establishments in all economic sectors. The total sample size for IBES Phase II is 31,152 establishments, which is 4.9% of the total number of establishments in the frame.

#### 1.3.3 Geographical Coverage

The whole of Ghana is covered.

### 1.4 IBES Zones

IBES zones are specially delimited geographical areas. The zones are delimited on the basis of businesses and establishments. The IBES zone is the smallest unit that one can canvass during the IBES period. Enumerators are to visit all establishments within their zones as has been assigned to them.

The IBES zones contain Enumeration Areas (EAs) varying in sizes, ranging from one (1) Enumeration Area (EA) to an aggregation of Enumeration Areas (EA) or Supervisory Areas (SA) per zone.

### 1.5 General Plan of the Enumeration

Enumerators are to visit establishments covered by the census and complete the questionnaire. In each case the enumerator must check for accuracy and completeness before leaving the establishment. Enumerators are also responsible for ensuring that all establishments on the list of their enumeration zone are enumerated. They are also responsible for making a field summary of the completed questionnaires.

## **1.6 Legal Authority**

The census is being conducted under the Statistical Service Law 1985 (PNDC Law 135) which empowers the Government Statistician to conduct censuses and surveys.

## **1.7 Census Organisation**

The census is planned and organized by the Ghana Statistical Service. The census organization which is headed by the Government Statistician is composed of three major units. They are:

- Design and Data processing
- Field Operation
- Administration

## **1.8 Census Field Organisation**

The field organization, of which you are a vital part, is as follows

### **Field Monitoring Staff**

Monitoring staff from the Economic Census Secretariat will visit the field staff in the regions to ensure that quality work is being done and also to help address problems which the field staff may encounter. They will also act as liaison officers between the Regional Statisticians and the Census Secretariat.

### **Regional Statistician**

The Regional Statistician will be responsible for the overall supervision of the census in the region. He/she will provide administrative support to the census. In particular, he/she will assist the supervisors in dealing with difficult establishments, make payments and provide transport and communication link with the Census Secretariat. In addition, the Regional Statistician is to ensure that the work is completed on schedule in his/her region. It is also the responsibility of the Regional Statistician to collect completed questionnaires from establishments that may delay in submitting their questionnaires within the stipulated time

### **Supervisor**

The Supervisor is the team leader and is responsible for overseeing, monitoring and, where necessary, correcting the work of the interviewers. In addition, he/she is responsible for managing the team's equipment, vehicle and funds.

He/she will also assist the enumerators with problems that may occur, including uncooperative respondents.

### **Enumerator**

An enumerator is assigned to enumeration zone(s). Your role as an enumerator is crucial to the survey. The quality of the data to be collected will be determined by the quality of your work. You should keep in constant touch with your supervisor and inform him of any problems you encounter in your work in the field.

## **1.9 Census Process**

The census is conducted in two Phases. Phase I was a census and it involved field staff visiting every establishment in the country to collect information about their activities. Phase II is a sample survey and field staff visiting selected establishments to collect detailed information about their operations.

Each phase can be considered in three stages:

1. design and preparation
2. data collection
3. data processing, analysis and publication

## **1.10 Preparatory Work**

Preparatory work for IBES Phase II commenced in the third quarter of 2013, as part of planning for phase I. These activities, including data processing, occupied the latter part of October 2014 to March 2015 and the census secretariat has finished analyzing the data and reports of the phase I. Much of the information required to plan

phase II was collected during phase I. The main data collection for Phase II will begin in late October 2015 and expected to be completed by the end of January 2015.

### **1.11 Census Publicity**

The IBES Phase II is an important national exercise. There will be publicity before the enumeration commences. In order to inform and sensitize the public and establishments about IBES Phase II, a sketch in 5 Ghanaian languages will be televised on selected television stations in the country and a jingle in 5 Ghanaian languages will also be played on radio stations. Publicity will be done in all the regions.

## **CHAPTER 2**

### **ENUMERATOR'S RESPONSIBILITIES, DUTIES AND CONDUCT**

#### **2.1 Introduction**

Obtaining good quality data from respondents is crucial to the success of the economic census. The quality of data collected depends largely on the enumerator. You must clearly understand your responsibility and role and be ready to perform it well. This manual is designed to help you understand clearly your role and responsibilities and perform it well

#### **2.2 Enumerator's Responsibilities**

##### **2.2.1 Follow instructions**

It is your responsibility to clearly understand and follow instructions on the questionnaires and in this manual. It is necessary that each enumerator ask the census questions as indicated in the questionnaire and use identical definitions and procedures. Instructions and procedures in the manual must be strictly followed.

##### **2.2.2 Confidentiality**

It is your responsibility to keep the information collected confidential. Completed questionnaires must at all times be kept in your satchel, and the satchel zipped. At home, you must keep your satchel in a secure place from the reach of others.

##### **2.2.3 You must complete your assignment**

You are expected to work hard and complete the area assigned to you within the allocated time. You will not be permitted to resign once you have started enumeration. However, in case you become ill or incapacitated whilst working on the census you should report immediately to your supervisor so that a replacement could be arranged immediately.

#### **2.3 Summary of Enumerator's Duties**

- Take the oath of secrecy
- Attend the training course and complete training assignments
- Commence enumerating your zone on the date set
- Plan your work on the enumeration planner
- Meet with your supervisor as arranged
- Record problems and comments in your field note book for discussion with your supervisor.
- Follow the instructions given to you by your supervisor
- Complete the enumeration of your zone within the allocated time.
- Compile the field summary for your zone
- Return all questionnaires and materials to your supervisor on completion of field work
- Attend the enumerators debriefing for your area.

#### **2.4 Restrictions**

##### **2.4.1 No other activities during enumeration**

You are prohibited from engaging in activities such as petty trading, political or religious propaganda during the enumeration. People who are in full-time employment elsewhere cannot take part in the census without a formal release from their employers. Students who are fully engaged in educational institutions which are in session during the training and enumeration periods cannot take part in the census.

##### **2.4.2 No unauthorized persons should help you in your work**

You are not permitted to delegate your work to anyone. No one can help you except your supervisor or another enumerator as directed by your supervisor.

### **2.4.3 No discussion of census work**

You are not to discuss your work with anyone except your supervisor, or an authorized economic census staff.

### **2.4.4 Disciplinary proceedings**

If you break any of the above rules, disciplinary action will be taken against you. This may include termination of work or institution of legal proceeding against the offender

## **2.5 Continuation of Your Appointment**

### **2.5.1 Performance of Duties**

The continuation of your appointment is conditional on your satisfactory delivery of your duties as an enumerator and maintenance of a high standard of behaviour. In this respect, you must keep in mind that you represent the Ghana Statistical Service (GSS) and as such must conduct yourself professionally. Note that GSS relies on the goodwill and co-operation of respondents in accessing data from the public. Enumerators would be dismissed if they misbehave or disrespect respondents or supervisors

### **2.5.2 Absenteeism**

Any person who is absent from training or the enumeration without prior approval from the Census Coordinator, Regional Statistician or his/her field supervisor, will be dismissed from the census.

### **2.5.3 Disruptive Influence**

Any enumerator, supervisor or field coordinator who in the judgment of the Census Coordinator creates a disruptive influence will be dismissed from the census.

### **2.5.4 Breach of Confidentiality**

Disciplinary proceedings will be taken should you breach the confidentiality requirements of the census. In addition, you may face legal prosecution.

## **CHAPTER 3**

### **TRAINING AND SUPERVISION**

#### **3.1 Training**

All persons selected for the census field work must attend the enumerator's training course. Training comprises both classroom work and mock interviews in both English and local languages.

##### **3.1.1 Training Programme**

On the first day of training you will be registered and given copies of the training programme, the Enumerator's manual and the questionnaires.

You should study the training programme and take note of topics to be treated on each day. Before each training session study the manual, writing down any questions you have. Ask the questions during the training sessions and make sure you understand all terms used and the procedures to be followed.

##### **3.1.2 High Standards Expected of You**

When you are carrying out the enumeration you will deal with managers and accountants. They will expect you to be professional, and in particular that you be knowledgeable about the purpose of the census and about the questionnaires. This manual and training course will adequately prepare you for that. But you have to pay attention during training and seriously settle down to learn the census concepts and procedures.

##### **3.1.3 Demonstrations, Practical Work and Tests**

Part of your training consists of observing demonstrations and taking tests. Pay particular attention to the demonstrations (mock interviews).

You will be tested on your knowledge during training. Regard these tests as an opportunity to know your strengths and weaknesses, and to overcome the latter.

##### **3.1.4 Training Continues in the Field**

Your training as an enumerator does not end when the formal training period is completed. Each time your supervisor meets you to discuss work in the field; your training is being continued. Each time you talk with a manager your knowledge is being extended.

Formal training provides you with basic knowledge and information regarding the survey, the questionnaires and procedures. Continued observation and supervision during the field work builds on this. As you encounter situations which you did not cover in training, discuss them with your supervisor. Your experience may alert the survey organization to a new aspect of the survey and may assist with the interpretation of data.

#### **3.2 Supervision**

As we have noted, training is a continuous process which does not end with the classroom sessions. Observation and supervision during the field work are a part of training. Your supervisor plays an important role in your continuing training and in ensuring the quality of the census. He will:

- Observe some of your interviews to ensure that you are conducting yourself well; that you are conducting interviews in the right manner and interpreting concepts correctly.
- Review each questionnaire to be sure it is complete and internally consistent.
- Meet with you on a regular basis to discuss your performance, and give instructions or work assignments
- Help you to solve any problems you might have with finding the listed establishments, with understanding the concepts in the questionnaire or with difficult respondents.

## CHAPTER 4

### ENUMERATOR'S FIELD KIT

- 4.1** You will be supplied with materials listed in 4.4. These materials are properties of the state and you are accountable for them.
- 4.2** You are required to return to the census secretariat all materials marked with an asterisk (\*). Failure to do so may result in a deduction from your allowance, the value of the items not returned.
- 4.3** Failure to return all questionnaires will lead to disciplinary or legal proceedings taken against you.

#### **4.4 List of Materials**

<b>Quantity</b>	<b>Description</b>	<b>Use</b>
1	Bag	For keeping enumeration materials safe. This is to be returned to your supervisor after enumeration is completed
100	*Questionnaires	For collecting information from the establishment. Every copy is to be returned to your supervisor whether used or not.
2	Ball Pen	For use during the enumeration
1	Enumerator's Manual	For training and reference in the field
1	*Field Note Pad	For keeping daily record on enumeration experience and problems.
10	*Field summary Form	For summarization of selected items on completed questionnaire.
1	Clip Boards	For attaching notes to questionnaires
1	Letter of Introduction	To introduce the enumerator and inform the respondent about the census
1	EZ Map	Enumeration Zone (EZ) would be use to identify the boundary of your enumeration in the IBES
1	*I. D. Card	For Identification
2	*Rubber folder (My Clear Bag)	For safe keeping of questionnaires

**NB:** In case you are not issued some of these materials or you run short of some materials on the field, report to your supervisor immediately.

## **CHAPTER 5**

### **FIELD PROCEDURES**

The success of the census depends on how well the fieldwork is conducted. For effective fieldwork, field procedures and planning of field work, location of establishment and meeting with supervisors must be strictly followed. It is also important that enumerators uphold confidentiality during the exercise.

#### **5.1 Confidentiality**

The PNDC Law 135 which empowers the Ghana Statistical Service (GSS) to conduct this census also forbids the institution or its representative from disclosing information on any particular establishment to outsiders.

As an enumerator, you are the Government Statistician's representative in the field. You are required to handle all documents carefully and conduct your work in a manner that will ensure confidentiality. Remember that you have taken an oath of secrecy. Legal action will be taken against you if you release or disclose any part of information on the census to unauthorized persons or institutions.

##### **a) Handling of documents during interview:**

During interview, put the questionnaire on a clipboard and administer the questionnaire.

##### **b) Reference to Other Respondents**

Do not refer to names and answers obtained from respondents while interviewing another respondent. Do not let a respondent see a completed questionnaire of another respondent.

##### **c) Keeping of census materials at home**

Keep all census materials, especially documents, in safe and secured places. Preferably, keep them in boxes or cupboards with locks.

##### **d) Keeping Census Data from Members of Family and Friends**

Do not discuss census data with members of your family or friends. You must not permit any unauthorized person, even a member of your family, to see a completed questionnaire. You must not solicit, or accept assistance from non-census personnel in your enumeration duties.

#### **5.2 Planning of Field Work**

After your training, you will be given your materials, as is listed in chapter four. You should aim at finishing your work by the end of the assigned period.

#### **5.3 Identification of Establishment**

##### **5.3.1 Finding the establishment**

The whole of the country is divided into ten regions. Each region is divided into districts and each district is divided into supervision areas (SA's). A supervisor will be assigned a number of enumerators and each enumerator will be assigned a number of selected establishments to administer the corresponding subsector questionnaires.

#### **5.4 First Visit to the EZ**

##### **5.4.1 What to do during the first visit**

The purpose of this visit is to inform opinion leaders of the census and introduce the purpose and objective of your visit. You will be given a letter of introduction for this purpose. The first visit is important. Chapter 6 of this manual tells you how to comport yourself when you visit an establishment. You should bear those points in mind and make a good impression at this visit.

You are to find out from the respondent whether

(i) he/she wants to complete the questionnaire himself/herself or (ii) he/she will need some help.

**a. Respondent completing the questionnaire**

If a respondent wants to complete the questionnaire himself/herself, leave the questionnaire behind and make an appointment with him/her on when you are to return to collect it.

**b. Respondent needs assistance to complete the questionnaire**

If a respondent needs assistance in the completion of the questionnaire, assist immediately or book an appointment with him/her as to when to go back for the interview. If the respondent does not ask for the questionnaire you should not leave it behind. If he/she ask to study it, wait for him/her to do so and take it back. If he/she insists on keeping it, give out one copy only.

**c. Appointments**

In making appointments politely impress on respondents the need to complete field work before the end of the period. Be careful so that one appointment does not coincide with another in planning your work. For example, do not make two appointments for the same day within a short time interval. Also take into consideration the distance between the two establishments. Keep all appointments you make with respondents in note.

**5.4.2 Problems Arising From the First Visit**

**a. Interview at First Visit**

The first day is to be used for planning your work. However, if on a first visit a respondent insists on having the interview immediately, you should conduct it. It is difficult to get small-scale establishments like seamstresses, carpenters and bakers to keep appointments. Some of such respondents have been known to make appointments with enumerators and have then stayed away from their establishments. You need to exercise your judgment in such cases and conduct interviews on your first visit.

**b. Refusals and non-co-operative respondents**

If a respondent tells you he/she is busy and does not want to be disturbed, ask when you should call back. If after introducing the questionnaire to a respondent and he/she is reluctant to be interviewed, impress upon him/her that the information would be kept confidential. Explain to the respondent that it is mandatory to provide the needed information. If he/she still refuses, report to your supervisor.

**5.5 Meeting with Your Supervisor**

As mentioned in Chapter 3 your supervisor will support you in your field work. He/she will arrange regular meetings with you. You should report all field problems to him/her. Before you start enumeration, your supervisor will arrange with you the time and place to meet him during the first *two weeks*. On the Monday of the third week of enumeration your supervisor will meet you and other enumerators of his/her team. Be on time for the meeting. The purpose of the meeting is for you and your supervisor to discuss any problem you might have encountered during your first visits. The supervisor will review your appointments and help to solve your problems, if any. He/she will arrange subsequent meetings with you. If you have an appointment for that morning, you must let your supervisor know before-hand.

**5.6 General Enumeration Problems**

Listed below are some problems you may encounter apart from those mentioned under sections 5.3.2 and 5.4.2 of this chapter.

**5.6.1 Workers on leave**

If you come across establishments where all workers of the establishment are on mass leave, enquire from the watchman or neighbors when work will resume and attach a note to the questionnaire and give it to your supervisor. Arrangements will be made to enumerate the establishment later.

**5.6.2 Person to give information not available**

If the person who can give you information has travelled, is sick or not available, find out whether his/her assistant can do so. If not find out when he/she is expected to be back and attach a note to the questionnaire and give it to your supervisor. The note should indicate the firm's name and proper location to assist in future visit.

### **5.6.3 Call-Backs**

A respondent may reschedule an appointment and ask you to call back. In a situation where the respondent is not available for the appointment then enumerators would be required to make several attempts to get the respondent and convince him/her to complete the questionnaire. If upon several attempts you fail to reach the respondents, report to your supervisor.

### **5.6.4 Other problems**

You may encounter other problems for which specific answers may not be found in the manual. The general principle is to record all field problems in your note book and report them to your supervisor. When in doubt, consult your supervisor.

## **5.7 Field Checks**

To avoid repeating mistakes, your supervisor will go through every completed questionnaire with you regardless of whether it was filled out by you or by the respondent. The purpose is to detect and correct errors as quickly as possible. Make sure he/she goes through the first two questionnaires you complete before you proceed. This will ensure that any errors in the two are not carried into the others. When he/she detect errors, he/she would request you to effect the appropriate changes.

### **5.7.1 Check interviews and spot checks**

Your supervisor has been instructed to re-interview some of your respondents. The respondents to be re-interviewed will be selected at random. Your supervisor will also conduct some spot checks. You should therefore conduct all your interviews properly.

## **5.8 Field Records**

The records enumerators keep will enable the Census Secretariat to know the progress of enumeration in the field. You must therefore keep good records of your work.

### **5.8.1 Use of notebook**

You will notice one of the items in your field kit is a note book. It is meant to be used as a diary. You must record all enumeration experiences and problems in it for discussion with your supervisor.

### **5.8.2 Completing the summary sheet**

Column 1 to 4 must be completed before the start of work. The interviewer may contact other persons in the vicinity to find out about the name of the establishment and whether the establishment is active if the respondents of the establishment are not available at the time of canvassing the EA. The interviewer must then come to the establishment and interview the establishment before completing the interview in the E.A.

After completing each questionnaire, you must fill COLUMN 5 TO 10 of the summary sheet. You will notice that all the information needed to complete the form would have been recorded in your questionnaire.

In completing the form, write the required information in the columns provided.

Column 1: Number of establishments (establishment code)

Column 2: The names of the establishment

Column 3: The physical location

Column 4: The E.A number (copied from the PHC2)

Column 5: Main economic activity

Column 6: Total number of persons engaged

Column 7: Date of your First Visit to establishment

Column 8: Date of collection of questionnaire or interview

Column 9: Name of respondent (*ref to name* on the questionnaire)

Column 10: Contact number

Before you hand over the form to your supervisor, you must sign it. Your supervisor will check and also sign.

#### **5.8.4 Completion of your work**

a. After completing your work you must contact your supervisor. He/she will sit down with you and review your work. He/she will go through your summary sheet and sign it if satisfied.

## CHAPTER 6

### PREPARING FOR AN INTERVIEW

#### 6.1 Introduction

As mentioned earlier, your training will consist of a combination of lectures and practical sessions. You must be thoroughly conversant with the instructions and the questionnaires so that you can approach the respondents with confidence.

#### 6.2 Appearance and Whom to Interview

##### 6.2.1 Your Appearance

You should be neatly dressed. You should not wear fancy clothing. You should be cheerful, polite and confident, because in most cases the firms' management will be aware that a census is being taken and will expect a visit from an enumerator, and will therefore be cooperative. Make sure you have the following items before an interview:

1. Your identity card
2. Introductory letter to the respondent
3. The questionnaire for the establishment
4. Your instruction manual
5. Your pen

##### 6.2.2 Whom to Interview

Enter the premises. Tell the receptionist or the person you may meet that you are Economic Census enumerator and ask to see the manager, if he is not in, ask to see an assistant manager or the accountant. Do not easily be put off by a receptionist who says the manager is "busy". Show your identity card, and ask him/her to inform the manager you need to see him for twenty minutes on Economic Census. If you are unable to get through to the manager, see the accountant, or assistant manager. On meeting the manager or assistant manager or accountant, introduce yourself. Show your identity card and hand him/her the letter of introduction. Explain the purpose of your visit and ask who will be responsible for completing the questionnaire. Arrange an appointment to return to pick up the questionnaire or to complete the questionnaire by interview. Thank everyone on your way out and depart.

#### 6.3 Approaches to Enumerating Establishments

There are three approaches to enumerating establishments

1. Questionnaire drop off and pickup
2. Direct interview
3. Combination of 1 and 2

Each of these is described below.

##### 6.3.1 Questionnaire drop off and pick up

If the establishment wishes the questionnaire to be left for them to complete, drop it off and arrange an appointment to pick it up. On the appointed day, meet the receptionist and remind him/her of your previous appointment with the manager (or whoever the respondent is). Greet the respondent and state that you have come back for the census questionnaire. Thank him/her, and say that you are required to review it.

##### Review Procedure

1. Confirm that the information preprinted in the identification is correct if no amendment has been made
2. Review the description of principal industry. Is it adequate?
3. Ask the respondent if he/she had any difficulties in completing the questionnaire and write them in your note Book.
4. Complete section F of the questionnaire. Check for completeness and accuracy.
5. Ask respondent to complete certification if this has not been done.
6. Envelope the questionnaire and put it in the satchel.
7. Thank the respondent for his/her cooperation and depart.

### **6.3.2 Direct interview procedure**

Meet the receptionist and follow the procedures described in 6.2.2. If necessary remind the respondent of your appointment. Take questionnaire out and begin the interview.

#### **Procedure**

1. Explain that the census is conducted for industry, services, and agriculture sectors of the economy. Explain also that the information is confidential.
2. Proceed to section A of questionnaire. These questions are quite easy, and should enable you to build up a feeling of friendliness with your respondent. His cooperation will increase as he/she realize you know what you are about. Continue with the other questions and complete the interview.
3. Refer to your manual if necessary. It is meant to help you.
4. Complete Section F at the end of the questionnaire and ask the respondent to complete the certification.
5. Thank the respondent for his cooperation and depart.

### **6.3.3 Interrupted interview**

In a situation where the respondent inform you that he/she has another appointment or the data you are requesting is not readily available whilst the interview is still ongoing, then you need to do one of the following:

- Find out if any other person can assist.
- If the data is not readily available, make another appointment.

## **6.4 Conducting an Interview**

### **6.4.1 Interview technique**

Successful interviewing is an art and should not be treated as a mechanical process. Each interview is a new source of information, so make it interesting and pleasant. The art of interviewing develops with practice but there are certain basic principles which are followed by every successful interviewer. In this section you will find a number of general guidelines on how to build rapport with the respondent and conduct a successful interview.

### **6.4. Building rapport with the respondent**

The enumerator and the respondent are strangers to each other and one of the main tasks of an interviewer (enumerator) is to establish rapport. The respondent's first impression of you will influence his/her willingness to cooperate with you.

Be confident and courteous. Smile, and make a salutation like "Good morning", and proceed with your introduction, something along the lines; "My name is ..... I am an enumerator from the Ghana Statistical Service, am here to conduct an interview on the IBES.

Never adopt an apologetic manner, and do not use words like "could you spare a few minutes? Would you mind answering some questions? Yours is an important national assignment, there is no need to be apologetic. On the other hand, don't try to be over bearing. Courtesy and politeness does it. For example, say "I would like to ask you some questions/I would like to talk to you for a moment".

### **6.4.3 Stress confidentiality**

If the respondent is hesitant about giving data, explain that the information is confidential. Data is only published in aggregated form but not on firm level. It is therefore impossible to identify information on any particular establishment. Show him your copy of the industrial Census Bulletin. Do not mention the names of other establishments or respondents you have enumerated. Be very careful that you only have the respondent's questionnaire before you. Any other questionnaires must be in their envelopes, in the satchel. The satchel must be zipped. Your careful handling of questionnaires will do much to build up the respondent's confidence.

### **6.4. Length of interview**

Most respondents may not be comfortable with the length of the interview. Many of them may express concern about how long the interview will take. Patiently and politely inform him/her that the interview would not take long and that about 30 minutes is required and show him the questionnaire. If the respondent persists that another day be fixed, then make an appointment.

#### **6.4.5 Remaining neutral**

When assisting the respondent to complete the questionnaire you must be disciplined in your reaction to some of the information he/she may give you. Do not by your expression or your reply register disbelief in the data he has given you. Be calm and neutral whenever you need to indicate that the data is inconsistent with other data previously given. Do not express your political affiliation when political issues are raised.

#### **6.4.6 Do not change the sequence of the questions**

Ask the questions in the order as they are on the questionnaire. Do not change sequence of the question. When assisting with the completion of the questionnaire, make sure that both you and the respondent each have a questionnaire before you.

#### **6.4.7 Don't allow the respondent to rush through the interview**

Respondents sometimes try to rush through the interview. Politely say that you have to get answers to each question, and calmly proceed with the interview.

1. Always be polite and patient
2. Don't ever express disbelief with the respondent's answers
3. Never argue.
4. Be professionally persistent.

## CHAPTER 7

### QUESTIONNAIRES AND SURVEY FORMS

#### 7.1 Types of Questionnaires and Forms for IBES 2

The questionnaire is the means by which we collect information. Eight (8) different types of questionnaires and three (3) forms will be used for the IBES 2. The eight questionnaires are 1\_Agriculture, 2\_Mining and Quarrying, 3A\_Manufacturing, 3B\_Manufacturing, 4\_Electricity and Water, 5\_Construction, 6\_Services\_1, 7\_Services\_2, and 8\_Wholesale and Retail Trade. The three forms are Enumerator's Field Planner, Enumeration Control Form, and Enumeration Zone Summary.

##### 7.1.1 Questionnaire Shoulder Numbers

Each questionnaire has a title and a number to identify it. The number is referred to as a "shoulder number". It appears at the top right hand corner of the questionnaire. Shoulder numbers consist of the following:

An prefix IBES FORM, which stands for Integrated Business Establishment Survey Form and a digit which is arbitrarily assigned to identify the questionnaire. . For example, the questionnaire for Agriculture has the prefix IBES FORM\_1 and the digit 1 to identify the Agriculture questionnaire.

##### 7.1.2 Titles and Numbers of the Questionnaires:

<u>Title</u>	<u>Digit</u>	<u>Shoulder No.</u>
1_Agriculture	1	IBES FORM-1
2_Mining & Quarrying	2	IBES FORM-2
3A_Manufacturing	3A	IBES FORM -3A
3B_Manufacturing	3B	IBES FORM -3B
4_Electricity & Water	4	IBES FORM -4
5_Construction	5	IBES FORM -5
6_Services_1	6	IBES FORM-6
7_Services_2	7	IBES FORM - 7
8_Wholesale and Retail Trade	8	IBES FORM - 8

#### 7.2 Structure of Questionnaire

##### 7.2.1 Each Questionnaire Comprises

1. A title page setting out the title, general information and confidentiality
2. A body comprising the main subject sections
3. Two final sections containing checks for completeness, accuracy and the respondent's certification.

##### 7.2.2 Main Subject Sections (Except for the short questionnaire)

Each questionnaire has six common sections which capture information on:

1. Identification and classification
2. Employment and earnings
3. Stocks
4. Fixed capital formation
5. Input costs
6. Sales and other receipt
7. Interviewer's Review
8. Certification of the questionnaire

### 7.3 Types of Questions

There are two types of questions: simple and compound. The terms “simple” and ‘compound” refer to the structure of the question and not the concepts involved. Do not be put off by compound questions. Regard them as a grouping of simple questions.

- **Mark Box Questions**

Some questions are designed with boxes in which to mark the appropriate response. The answer is recorded by putting an “X” in the appropriate box. I

- **Line Questions.**

In these questions answers are written on the line provided. Illustration: Two weeks

- **Panel Questions**

These are questions where a value or quantity is required to be entered in a panel.

Panel questions are usually prefaced with:

Inclusions, a statement of what is to be included

Exclusions, a statement of what is to be excluded

Valuation, a statement of the basis of valuation.

- A total is required for panel questions. Totals appear at the bottom of the question
- In panel questions some spaces have been cancelled by blocking. These spaces are not applicable. Do not enter data in them.

### 7.4 Recording of Monetary Values

Throughout the questionnaire, data on money should be recorded in Ghana cedis. Where values are quoted in currencies other than the cedi, record these and make a note for the conversion to be done during editing.

### 7.5 Re-Printing Information

Information on the name and physical location of the establishment, form of organization, postal address, telephone number, email address, type of ownership, nationality of ownership and type of legal organization (page 2 of questionnaire) collected during the first phase of the census will be provided to you together with the questionnaires. Ask the respondent to amend any of them if incorrect.

Cancel incorrect information by drawing a neat line through it and record the correct information (**IN CAPITAL LETTERS**) in the space above or below the cancelled information.

### 7.7 Printing and Alignment of Figures

The enumerator is to print in **CAPITAL LETTERS** all entries in the questionnaires. Careless entering of figures could cause great confusion and will not be tolerated. A high standard of neatness and alignment of figures is required.

Where necessary, enumerators will be trained to print clearly.

## **CHAPTER 8**

### **COMPLETING THE QUESTIONNAIRE**

In completing the questionnaire, pay particular attention to the following:

- (i) Complete all parts of each question including totals;
- (ii) Observe the skip patterns;
- (iii) Do not write in spaces marked for office use;
- (iv) Read instructions accompanying each question before completing
- (v) Where quantities or values are not available a dash (-) should be entered through the panel.
- (vi) Where a response to a question is zero, write "0".
- (vii) All monetary values should be recorded in GHANA CEDIS EXCEPT where otherwise indicated.
- (viii) Sections of the questionnaire not applicable to the responding establishment should be marked N/A (i.e. Not Applicable).

#### **A: SOURCE OF DATA**

In completing the questionnaire, data may come from one or more of the following sources; financial statements, books of account, other documents or may be estimated.

##### **a. Financial Statements**

In most large scale establishments accounting records are kept and at the end of the financial year a statement on financial operations is compiled, audited and published. The data asked for in the questionnaire are most easily obtained from financial statements.

##### **b. Complete Books of Account**

All large establishments will keep financial records of their activities (i.e. keep accounting books) but at the time of your visit the financial statement may not have been published. The accounting records contain the data required for completing the questionnaire.

##### **c. Incomplete Documentary Sources**

An establishment may keep a record of purchases, sales, etc. which may not cover the whole period of operation (as stated in question 1.3). Such records are referred to as an incomplete documentary source. Data from this source can be used as a basis for making careful estimates.

##### **d. Estimating Procedure**

Where small establishments do not keep formal accounts data may have to be estimated. Estimating procedures are set out in a supplement to this manual

#### **B. ORGANISATION OF INSTRUCTIONS ON COMPLETING THE QUESTIONNAIRE**

Instructions on questions cover the following points:

- (a) Purpose of the question
- (b) Definition and explanation of concepts
- (c) How to record the data
- (d) Example from the questionnaire.

#### **SECTION 1: IDENTIFICATION AND CLASSIFICATION INFORMATION**

##### **Reference Number**

The purpose of the reference number is to link phase 1 and phase 2 data on the same establishment. It is also used for identification. The number is entered on the questionnaires at the Head Office.

## Enumeration Zone Number

The enumeration zone numbers are entered on the questionnaire at the Head Office. It is part of the identification for the questionnaire.

### 1.1 Name and Physical Location

The name and physical location of the establishment is required for identification. During the pilot survey a number of questionnaires were found to have incorrect information on their location. The respondent must check his/her address. If the address is incorrect, rule it out neatly and print in the correct address. He /She should also check the region name, district name and town name.

### 1.2 Other Information

This information will be entered on the questionnaire.

**1.2.1 Postal address:** state the Post Office Box number. e.g. GP 1098 (not P.O. Box GP 1098). Enumerators should solicit this information from the respondent.

**1.2.4 Form of organization:** This question seeks to find out whether the establishment is the head office, subsidiary or single establishment.

**1. Head office:** This option refers to establishments that own and control other businesses established to operate under their supervision. The head office is sometimes referred to as the parent establishment.

**2. Single establishment:** This option should be selected only if the establishment neither controls, nor is owned and controlled by another establishment.

**3. Subsidiary:** Choose this option if the establishment is owned and controlled by a parent establishment. (Head office)

**1.2.5 Type of ownership:** The question solicits information on who owns the establishment. The options considered are State owned, Private owned and Public-Private Partnership.

State Ownership refers to businesses that are wholly owned by government or the state. Private owned refers to businesses/establishments that are wholly owned by private people. Such an establishment may either be owned by an individual or a group of persons. Public-Private Partnership also referred to as Private/State Ownership are businesses that are jointly owned by the state and private individual(s) or firm(s).

**1.2.6 Nationality of ownership:** This section collects information on nationality of owner(s). It is particularly relevant to privately owned establishments.

**1.2.7 Type of legal organization:** Businesses acquire legal status through registration at the Registrar General's Department. They may take the form of Private limited company, Sole proprietorship, Partnership etc.

However if a business is not registered with RGD and considers itself as operating within the confines of any of the above status, this status should be stated as the legal status of the establishment.

**Sole Proprietorship:** This is a business owned and run by a single person who has no legal distinction between the owner and the business. The individual proprietor has the right to all the profit from the business and also responsible for all the establishment's liabilities.

**Partnership:** A partnership is a business association of two or more persons who have formally agreed to work together, each contributing skills, labour, and capital to the venture in return for an agreed share of the profits/loss specified in the partnership agreement. The formal partnership agreement usually covers all the partners' rights, responsibilities, and obligations, the circumstances in which their partnership may be dissolved, and a specific length of time during which the partnership is in effect. Unless a limited Partnership has been established, all parties share the burden of loss and debts.

**Private Limited Company:** This is a type of company that offers limited liability or legal protection for its shareholders but places certain restrictions on its ownership. Its shares may not be offered to the general public.

**Public Limited Company:** Is a listed company which is limited by shares and having a share capital and which may offer its shares for purchase by the general public.

**Statutory Body:** Is a body established by legislation to carry out specific function. Example, Electoral Commission, Energy Commission, National Petroleum Authority, National Communication Authority etc.

**Other Government Institutions (MDA's etc.):** These institutions are fully funded and controlled by the government. Example, Information Service, Ministry of Trade and Industry all Public Secondary Schools etc.

**Quasi Government:** A quasi government agency is an agency of the government but acts independently from the government. These agencies receive their monetary support from the government although they may also have their own means of collecting money. Example, Public Universities, Polytechnics, all government hospitals.

**Parastatal Organization:** Is a legal entity created by a government to undertake commercial activities on behalf of an owner government. Example, Graphic Cooperation, Ghanaian Times, Volta River Authority, Electricity Company of Ghana etc.

**Non-Government Organization:** Is an organization that is neither a part of a government nor a conventional for-profit business. Usually set up by ordinary citizens, NGOs may be funded by governments, foundations, businesses, or private persons. Some avoid formal funding altogether and are run primarily by volunteers. NGOs are highly diverse groups of organizations engaged in a wide range of activities, and take different forms in different parts of the world. Some may have charitable status, while others may be registered for tax exemption based on recognition of social purposes. Others may be fronts for political, religious or other interest.

Example, Action Aid, Churches, Health Alliance, African Student Union, Christian Council,

**Cooperative:** Is a business or an activity operated by the people that it serves and have registered with the cooperative association. People join to carry on an activity that is of mutual benefit. All establishment that are run by co-operatives fall under this category. Membership can be made up of employees of the establishment or consumers of the product/service or both.

Example GPRTU Credit Union, Statistical Service Credit Union, ETC.

**Association/Groups:** Groups of individuals who voluntarily enter into an agreement to accomplish a purpose. Examples, alumina association, professional association, trade association, sports association etc.

Check with the respondent that the entries are correct. If not, rule a line neatly through the entry and print the correct information.

### QUESTION 1.3

#### PERIOD OF OPERATION DURING 2013

The purpose of this question is to assist in calculating the percentage of establishments that operated for part of the year. This information will assist in adjusting the census results.

Mark (X) in the box that applies. If box 1 is marked, skip to question 1.4.1. If box 2 is marked, record the number of months operated in the space to the right. The number of months should be recorded in double digits from 01 to 11 (i.e. for 1 month to 11 months)

### Example

1.3 PERIOD OF OPERATION DURING 2013

1.3.1 PERIOD OF OPERATION DURING 2013

Mark (X) in the box that applies

1

Operated throughout 2013.

*(skip to 1.4.1)*

2

Operated for only part of 2013

(enter number of months).....05.....  
and mark (X) in the appropriate boxes for the period of operation.

J	F	M	A	M	J	J	A	S	O	N	D
		X	X	X	X	X					

3

Establishment did not operate during 2013.

**QUESTION 1.4: REASONS FOR NOT OPERATING**

If either box 2 or box 3 is marked, the reason for not operating throughout the year should be stated on the lines provided.

1.4 REASONS FOR NOT OPERATING THROUGHOUT THE YEAR

..... FOR OFFICE USE

1.4.1 Please state the number years the establishment has been located in current location.

1.4.2 Please tick the main reasons for locating at the present address. **Note, multiple answers are possible.**

1.4.3 Please tick the months in which the establishment production was average/normal,

J	F	M	A	M	J	J	A	S	O	N	D

## 1.5 TYPE OF ACCOUNTING RECORD KEPT

The accounting details of the establishment are critical for two main reasons. This information will help classify establishments into formal and informal.

Please mark (X) in the appropriate box. If the answer is box 2, skip to 1.6.

### 1.5.1 ACCOUNTING PERIOD

The purpose is to ensure that the accounting periods of all establishments relate to the reference year. The reference period for the census is the calendar year 2013. That is, from 1st January to 31st December 2013. Many establishments will provide information on a financial year basis. Not all financial years are from 1st January to 31st December. For example, the following are possible 2013 financial years:

1st April 2012 to 31<sup>st</sup> March 2013

1st July 2013 to 30<sup>th</sup> June 2014

Because financial years vary for each establishment, a rule has been introduced that the financial year reported on must include at least 6 months of 2013. Under this rule, the second example cited above would be accepted. Some establishments in Ghana refer to the year in which the accounting period starts as the accounting year. If the accounting or financial year starts in 2013, then it is called the 2013 financial year as it only includes six months of 2013 financial year. This could give rise to a financial year which is not acceptable. For example, 1st April 2012 to 31st March 2013. Even though this is called the 2012 financial year, it is unacceptable in this exercise as it only includes three months of 2013 and not the six months required. In this case the enumerator should ask the respondent to report on the financial year 1st April, 2013 to 31st March 2014. You must be clear that the accounting period covers six months or more of 2013.

### Example

#### 1.5.1 ACCOUNTING PERIOD

Please state the accounting period

covered by the questionnaire. From ..../..../ 20... to ...../...../ 20...

## QUESTION 1.6

### PRINCIPAL ACTIVITY

#### Purpose

The classification of industrial activity is one of the main tasks undertaken in the census. This classification is used as a basis for industrial decision-making. It is important that the census obtain an accurate description of industry in Ghana, and this depends on how well enumerators obtain answers to this question.

#### Organisation of the Question

On the Mining and Quarrying, Construction, electricity and water supply questionnaires, 1.6 appears as Principal Activity. On the Manufacturing questionnaire 1.9 appears as Principal Manufacturing Activity.

#### Selecting the Principal Industrial Activity

Consider the following examples:

### Example 1

Consider an establishment that is engaged in manufacturing of one product. For example, Mrs. Jones' bakery specialized in the production of one product.

In this case it is simple to state the principal activity (question 1.6.1 for all the questionnaire except 3A which is 1.6.1) as baking of bread. This does not apply to Question 1.6.2 and 1.6.3 since she is into the production of only bread.

### Example 2

Establishment X is engaged in the activities indicated in the table below.

Activity	Value of Sales (Millions of Ghana Cedis)	Share of Total Sales (%)	Activity Ranking
Processing of Meat Products	54,229	6.1	
Retail of yoghurt	30,500	3.4	
Packaging of coffee	279,233	31.6	
Production of Soap	520,370	58.8	Principal activity
<b>Total</b>	<b>884,332</b>	<b>100.0</b>	

#### 1.6.1 Principle Activity during the 2013 financial year

Production of Soap .....

#### 1.6.2 Other manufacturing activities during the 2013 financial year

1.6.2.1 Packaging of Coffee .....

1.6.2.2 Processing of Meat Products .....

1.6.2.3 .....

#### 1.6.3 Non- manufacturing activities during the 2013 financial year

1.6.3.1 Retail of yoghurt .....

1.6.3.2 .....

1.6.4 Please mark (X) in the appropriate box, if the principle activity is the same for 2014 or not? If No, state the principle activity for 2014.

### Mining and Quarrying

In mining there is usually only one activity; in some cases mining and quarrying may be undertaken by the same establishment. It is clear what the activity of a mine or quarry.

#### • Extraction of crude petroleum and natural gas

This includes the production of crude petroleum, the mining and extraction of oil from oil shale and oil sands and the production of natural gas and recovery of hydrocarbon liquids. Also activities of operating and/or developing oil and gas field properties, including such activities as drilling, completing and equipping wells, operating separators, emulsion breakers, desilting equipment and field gathering lines for crude petroleum and all other activities in the preparation of oil and gas up to the point of shipment from the producing property.

This excludes support activities for petroleum and gas extraction, such as oil and gas field services, performed on a fee or contract basis, oil and gas well exploration and test drilling and boring activities. Also excludes refining of petroleum products, survey activities, and geologic and seismic activities.

#### • Mining of metal ores

This division includes mining for metallic minerals (ores), performed through underground or open-cast extraction, seabed mining etc. Also included are ore dressings and beneficiating operations, such as crushing, grinding, washing, drying, sintering, calcining or leaching ore, gravity separation or flotation operations. Excluded under this classification are manufacturing activities such as the roasting of iron pyrites, the production of aluminum

oxide and the operation blast furnace. **Eg. Mining of Gold, diamond, bauxite and Manganese etc.**

- **Extraction of salt**

This class includes extraction of salt from underground including by dissolving and pumps salt production, by evaporation of sea water or other saline water, crushing, purification and refining of salt by the producer. This class excludes processing of salt into food-grade salt, e.g. iodized salt, potable water production by evaporation of saline water.

- **Mining support service activities**

This division includes specialized support services incidental to mining provided on a fee or contract basis. It includes exploration services through traditional prospecting methods such as taking core samples and making geological observations as well as drilling, test-drilling or re-drilling for oil wells, metallic and non-metallic minerals. Other typical services cover building oil and gas well foundations, cementing oil and gas well casings, cleaning, bailing and swabbing oil and gas wells, draining and pumping mines, overburden removal services at mines, etc. E.g. Test drilling in connection with petroleum or gas extraction, Draining and pumping services on a fee or contract basis and liquefaction and regasification of natural gas for purpose of transport done at the mine site.

- **Manufacturing**

This includes the physical or chemical transformation of materials, substances, or components into new products. The materials, substances, or components transformed are raw materials that are products of agriculture, forestry, fishing, mining or quarrying as well as products of other manufacturing activities. Substantial alteration, renovation or reconstruction of goods is generally considered to be manufacturing. However, units that transform materials or substances into new products by hand or in the worker's home and those engaged in selling to the general public of products made on the same premises from which they are sold, such as bakeries and custom tailors, are also included in this section.

For example, the output of alumina refining is the input used in the primary production of aluminum; primary aluminum is the input to aluminum wire drawing; and aluminum wire is the input for the manufacture of fabricated wire products. Assembly of the component parts of manufactured products is considered manufacturing. This includes the assembly of manufactured products from either self-produced or purchased components.

The manufacture of new final products (as opposed to secondary raw materials) is classified in manufacturing, even if these processes use waste as an input. For example, the production of silver from film waste is considered to be a manufacturing process.

Example of making of kenkey, Manufacture of distilled Akpeteshie, Manufacture of yoghurt, Kente weaving, Manufacture of flour mixes and prepared blended flour, Preparation and preservation of fish, Manufacture of flour mixes and prepared blended flour, Manufacture of fruit juices (orange, guava, pineapple, lemon squash, canning, bottling of fruit juice), Killing, dressing of poultry and Manufacture of fresh liquid milk, pasteurized, sterilized, homogenized, heat treated.

- **Electricity, gas, steam and air conditioning supply**

This includes the activity of providing electric power, natural gas, steam, hot water and the like through a permanent infrastructure (network) of lines, mains and pipes. Also included are the distribution of electricity, gas, steam, hot water and the like in industrial parks or residential buildings. This section therefore includes the operation of electric and gas utilities, which generate, control and distribute electric power or gas. Also included is the provision of steam and air-conditioning.

- **Water collection, treatment and supply**

This class includes water collection, treatment and distribution activities for domestic and industrial needs. Collection of water from various sources, as well as distribution by various means is included. The operation of irrigation canals is also included; however the provision of irrigation services through sprinklers, and similar agricultural support services, is not included.

- **Construction**

Construction work includes general building construction (houses, office buildings, farm buildings, etc.), civil engineering construction (roads, bridges, culverts, harbours, sewerage systems, irrigation systems, tunnels, etc.),

site preparation (demolition/wrecking of buildings and other structures, clearing of building sites, land filling, blasting, etc.), specialized construction of parts of general building projects that requires special skills and equipment (drilling of wells, foundation work, roof covering stone setting, etc.), building installation (installation of all kinds of utilities-plumbing, installation of heating and air-conditioning systems, elevators, etc., installation of illumination and signaling systems for roads, railways, telecommunications, etc.) and the renting of construction or demolition equipment with operator.

- **Wholesale and retail trade; repair of motor vehicles and motorcycles**

Trade involves the sale without transformation) of any type of goods and the rendering of services incidental to the sale of these goods. Wholesaling and retailing are the final steps in the distribution of goods. Goods bought and sold are also referred to as merchandise. Sale and repair of motor vehicles and motorcycles are also included in this broad category.

1. **Sale without transformation:** is considered to include the usual operations (or manipulations) associated with trade, for example sorting, grading and assembling of goods, mixing (blending) of goods (for example sand), bottling (with or without preceding bottle cleaning), packing, breaking bulk and repacking for distribution in smaller lots, storage (whether or not frozen or chilled), cleaning and drying of agricultural products, cutting out of wood fiber boards or metal sheets as secondary activities.
2. **Wholesale trade except sales and repairs of motor vehicle and motor cycle:** is the resale (sale without transformation) of new and used goods to retailers, to industrial, commercial, institutional or professional users, or to other wholesalers, or involves acting as an agent or broker in buying goods for, or selling goods to, such persons or companies.
3. **Retail trade except of motor vehicle and motor cycle:** Is the resale (sale without transformation) of new and used goods mainly to the general public for personal or household consumption or utilization, by shops, department stores, stalls, mail-order houses etc. It also include, activities such as washing, polishing of vehicles , the retail sale of automotive fuel and lubricating or cooling products or the renting of motor vehicles or motorcycles.
4. **Sales and repairs of motor vehicle and motor cycle:** Includes all activities (except manufacture and renting) related to motor vehicles and motorcycles, including lorries and trucks, such as the wholesale and retail sale of new and second-hand vehicles, the repair and maintenance of vehicles and the wholesale and retail sale of parts and accessories for motor vehicles and motorcycles. Also included are activities of commission agents involved in wholesale or retail sale of vehicles.

- **Transport and Storage**

These include the provision of passenger or freight transport, whether scheduled or not, by rail, pipeline, road, water or air and associated activities such as terminal and parking facilities, cargo handling, storage etc. Included in this section is the renting of transport equipment with driver or operator. Postal and courier activities are also included.

Excludes maintenance and repair of motor vehicles and other transportation equipment the construction, maintenance and repair of roads, railroads, harbours, airfields as well as the renting of transport equipment without driver or operator. Examples, Passenger transport by inter-urban railways, land transport of passengers by streetcar, metro mass transit , transport from town-to-airport, Other renting of private cars with driver, operation of general merchandise warehouses, operation of storage and warehouse facilities for all kind of goods, operation of car parks or garages, bicycle parking etc.

- **Accommodation and Food Service**

These include the provision of short-stay accommodation for visitors and other travelers and the provision of complete meals and drinks fit for immediate consumption. Also included is the provision of longer-term accommodation for students, workers and similar individuals. Some units may provide only accommodation while others provide a combination of accommodation, meals and/or recreational facilities.

Food and beverage serving activities involve the provision of complete meals or drinks fit for immediate consumption, whether in traditional restaurants, self-service or take-away restaurants, whether as permanent or temporary stands with or without seating. It excludes the provision of long-term accommodation as primary residences(usual place of residence), which is classified in Real estate activities , preparation of food or drinks that

are either not fit for immediate consumption or that are sold through independent distribution channels, i.e. through wholesale or retail trade activities classified under Manufacturing.

- **Information and communication**

Includes the production and distribution of information and cultural products, the provision of the means to transmit or distribute these products, as well as data or communications, information technology activities and the processing of data and other information service activities. The main components are publishing activities including software publishing, motion picture and sound recording activities, radio and TV broadcasting and programming activities Telecommunications activities and information technology activities and other information service activities).

Examples, Operating of cell phone networks, provision of data entry services, application service provision ,activities of studio engineers, activities of radio networks, i.e. assembling and transmitting aural programming to the facilitators or subscribers via over the air broadcasts, cable or satellite radio broadcasting activities over the internet (internet radio stations) data broadcasting integrated with radio broadcasting etc.

- **Financial and Insurance Activities**

This includes financial service activities, including insurance, reinsurance and pension funding activities and activities to support financial services. This also includes the activities of holding assets, such as activities of holding companies and the activities of trusts, funds and similar financial entities. Examples, commercial banks, central bank . . , Credit unions, . Life insurance policies, Provision of insurance services other than life insurance, funding of pension funds and plans, Activities of forex bureau Securities brokerage activities, Management of mutual funds, microfinance etc.

- **Real Estate Activities**

This includes acting as liaisons, agents and/or brokers in one or more of the following: selling or buying real estate, renting real estate, providing other real estate services such as appraising real estate or acting as real estate escrow agents. Activities in this section may be carried out on own or leased property and may be done on a fee or contract basis. Also included is the building of structures, combined with maintaining ownership or leasing of such structures. Examples , Buying, selling, renting and operating of self-owned or leased apartment buildings and dwellings, Intermediation in buying, selling and renting of real estate on a fee or contract basis, development of building projects for own operation, i.e. for renting of space in these buildings, Activities of real estate agents and brokers etc.

- **Professional, scientific and technical activities**

This includes legal activities such as advice and representation in connection with labour disputes, advice and representation in criminal cases, legal representation of one party's interest against another party, whether or not before courts or other judicial bodies by, or under supervision of, persons who are members of the bar etc. Also, accounting, bookkeeping and auditing activities; tax and management consultancy such as preparation of personal and business income tax returns , preparation or auditing of financial accounts, advisory activities and representation on behalf of clients before tax authorities, provision of advice and help to businesses and public services in planning, organization, efficiency and control, management information, provision of advice on human resource policies and public relations and communication etc.

**Architectural and Engineering activities: Technical testing and Analysis.**

Architectural and engineering activities and related technical consultancy for example engaging in engineering design of machines, materials, instruments, structures, processes and systems activities, engaging in cartographic and spatial information activities, provision of building design and drafting services, consulting activities for machinery, industrial processes and industrial plant etc.

Technical testing and analysis such as certification of products, including consumer goods, motor vehicles, aircraft, pressurized containers, nuclear plants, testing activities in the field of food hygiene, including veterinary testing and control in relation to food production etc.

**Scientific Research and Development**

Research and experimental development on natural sciences, engineering, social science and humanities for example research and development on engineering and technology, research and development on medical sciences,

research and development on biotechnology, research and development on agricultural sciences, research and development on social sciences, research and development on humanities etc.

### **Advertising and market research**

This includes the provision of a full range of advertising services (either through in-house capability or sub contract) including advise, creating and production of advertising and placing of outdoor advertising, e.g. billboards, panels, bulletins and frames, window dressing, showroom design, car and bus carding, creating and placing advertising in newspapers, periodicals, radio, television, the internet and other media, media representation, i.e. sale of time and space for various media soliciting advertising etc.

### **Other professional scientific and technical activities**

Other professional, scientific and technical activities for example activities of graphic designers, activities of interior decorators, fashion design related to furniture and other interior decoration, film developing and photo printing laboratories, commercial and consumer photograph production, security consulting activities, patent brokerage activities (arranging for the purchase and sale of patents) etc

### **Veterinary activities**

Veterinary activities includes the provision of animal health care and control activities for farm animals or pet animals carried out by qualified veterinarians in veterinary hospitals as well as when visiting farms kennels or homes, in own consulting and surgery rooms or elsewhere. It also include ambulance activities related to these activities health care and control activities for pet animals etc.

- **Administrative and support service activities**

This includes the renting and leasing of tangible and non-financial intangible assets, including a wide array of tangible goods, such as automobiles, computers, consumer goods and industrial machinery and equipment to customers in return for a periodic rental or lease payment. It also includes leasing of intellectual property and similar products, activities of employment placement agencies, travel agency and tour operator activities, Security and investigation activities, cleaning activities, Landscape care and maintenance service activities (parks and gardens), Photocopying, document preparation and other specialized office support activities, activities of call centres. Examples, Activities of on-line employment placement agencies, Private security agencies, , Renting and operational leasing of passenger cars (without drivers), Renting of pleasure boats, canoes, sailboats, Renting of musical instruments etc.

- **Education**

This section includes education at any level or for any profession, oral or written and other means of communication. It includes education by the different institutions in the regular school system at its different levels as well as adult education, literacy programmes etc. Also included are military schools and academies, prison schools etc. at their respective levels. The section includes public as well as private education. For each level of initial education, the classes include special education for physically or mentally handicapped pupils. Examples, Photography schools, Automobile driving schools, Learning centres offering remedial courses, computer training, Performing arts schools, Technical and vocational secondary education etc.

- **Human Health and Social Work Activities**

This section includes the provision of health and social work activities. Activities include a wide range of activities, starting from health care provided by trained medical professionals in hospitals and other facilities, over residential care activities that still involve a degree of health care activities to social work activities without any involvement of health care professionals. Examples, Medical, diagnostic and treatment activities, Medical, diagnostic and treatment activities of maternity hospitals, dental practice activities of a general or specialized nature, Activities of herbal medicine practitioners/centres, Activities of blood analysis laboratories, Activities of orphanages etc.

- **Arts, Entertainment and Recreation**

This section includes a wide range of activities to meet varied cultural, entertainment and recreational interests of the general public, including live performances, operation of museum sites, gambling, sports and recreation activities. Broadly, it includes creative arts and entertainment activities; libraries, archives, museums and other culture activities; gambling and betting activities; sports activities and amusement and recreation activities. Eg Operation of concert and theatre halls and other arts facilities, Production of group circuses or companies,

orchestras or bands, Operation of art museums, Activities of amusement parks or theme parks, Operation of nature reserves, including wildlife preservation, Lotto operators etc.

• **Other Service Activities**

This section includes the activities of membership organizations, the repair of computers and personal and household goods and a variety of personal service activities not covered elsewhere in the classification. Example, Activities of chambers of commerce, guilds and similar organizations. (e.g. Ghana Chamber of Commerce), Repair and maintenance of cellular phones, Activities of churches, Activities of mosques, Repair and alteration of clothing, Hair washing and similar activities for men and women, Repair of bicycles etc.

**1.6.1 Principal Industrial Activity in 2013**

The purpose is to find out if the establishment's principal activity in 2013 is the same as in 2014. Mark X in the box that applies. If box 2 is marked, describe the principal activity in 2013 on the lines provided.

**Example**

<b>1.6 PRINCIPAL ACTIVITY</b>	
1.6.1: Describe establishment's principal activity during the 2013 financial year. (e.g. extraction of crude petroleum, manufacture of household electrical appliances, etc.).	FOR OFFICE USE
.....	<input type="text"/>
.....	<input type="text"/>
.....	<input type="text"/>
1.6.2: Other manufacturing/construction activities during the 2013 financial year.	FOR OFFICE USE
1.6.2.1: .....	<input type="text"/>
.....	<input type="text"/>
1.6.2.2: .....	FOR OFFICE USE
1.6.2.3: .....	<input type="text"/>
1.6.3: Non-manufacturing/construction activities during the 2013 financial year. (e.g. retail service, repairs, etc).	
1.6.3.1: .....	
1.6.3.2: .....	
1.6.3.3: .....	
1.6.4: Is the principal manufacturing/construction activity the same for the 2014 financial year?	
Mark (X) in the box that applies.	
1 YES                      2 NO	
If No, state the principal manufacturing/construction activity for the 2014 financial year.	FOR OFFICE USE
.....	<input type="text"/>
.....	

## SECTION 2

### EMPLOYMENT AND EARNINGS

#### QUESTION 2

##### PERSONS ENGAGED

The purpose of collecting information on persons engaged is to analyze employment in industry. The data is to be collected for the pay period nearest to 30<sup>th</sup> June, 2013. Data is to be collected on two categories of persons engaged:

- Employees (Paid Workers)
- Unpaid Workers

Data collected on employees are for the following categories:

**2.1 EMPLOYEES (SUM OF 2.1.1 & 2.1.2).** All persons working for pay by the establishment.

*INCLUDE* such person whether working full-time or part-time

*INCLUDE* employees on sick leave, paid vacation and study leave with pay

##### **2.1.1 Operatives (direct production)**

Persons who are directly engaged in either production of goods or services or both in the establishment, these are:

- In mining and quarrying, those associated with production and development activities such as regular maintenance and repairs, machine operations, manual workers, exploration and development work etc.
- Mason, carpenters, electricians etc. in construction.
- In a printing press, those who operate printing machines, design documents, proof-readers etc.
- Auto-mechanics who maintain and repair cars.
- Waitress and cooks working in a restaurant.
- Security Persons in a security agency.

##### **2.1.2 Other employee**

Non production personnel at the establishment engaged in supervision above the working foreman and employees engaged in activities such as administrative, clerical and accounts personnel such as salaried managers, clerks, typists and salesmen, legal, personnel (including cafeteria, medical, etc.) and professional (engineers, geologist, etc.)

The data to be collected on unpaid workers are for the following categories:

##### **2.2.1 Working proprietors and active business partners**

This category is made up of proprietors and partners who are actively engaged in the management of the establishment and are not paid a salary or wage.

##### **2.2.2 Learners**

This is made up of all persons undergoing on-the-job training without pay, including unpaid apprentices

##### **2.2.3 Contributing family workers (This may not be a large category)**

These are family members of any of the owners who work in the establishment without regular pay for at least one-third of the normal working period.

##### **2.3 Total number of persons engaged**

The total number of all persons engaged by the establishment is to be entered at the bottom in the spaces provided. The figures entered in each column must be properly set out; tens, hundreds and so on and neatly aligned in the columns. This makes addition much easier. Sloppy entry of figures is the cause of much error in addition. You are to check the column totals and ensure that the figures sum up to the total. If the totals do not match, ask the

respondent to make the necessary adjustments. The definition for each category of persons engaged is on the questionnaires. The definitions are also given here for completeness.

## **DEFINITIONS**

### **2.1 Employees**

Employees are all persons working for and paid by the establishment.

**INCLUDE** all such persons whether working full-time or part-time.

**INCLUDE** all employees on sick leave, paid vacations or holidays.

#### **2.1.1. Operatives (direct production/construction/service employees)**

Operatives refer to all employees who are directly engaged in the production/construction/service process or any of the related activities in the establishment.

##### **Direct production/service employees**

In manufacturing/construction/utility/mining sector, this **includes** persons engaged in fabricating, processing or assembling, mechanics who attend to the machines, shop cleaning personnel, warehousemen, packers, shop testing and record keeping personnel, and paid apprentices.

It also **includes** any supervisory personnel whose function is to record or speed up any step in the production process.

**INCLUDE** persons engaged as masons, carpenters, labourers, working foremen, time keepers, equipment operators, mechanics, paid apprentices and job site record keepers.

**EXCLUDE** supervisory employees above the working foreman level.

In the services sector, direct service employees include waiters, salesmen, pump attendants in fuel stations, drivers in transport firms, receptionists, cooks, cleaners in hotels (janitors), lawyers working in law firms, flight attendants working with airlines, pilots working with airlines, statisticians working with research institutions, barbers working in barbering shops, beauticians working in beauty shops, librarians.

#### **2.1.2. Other Employees**

All other employees other than operatives as defined above. In manufacturing/construction/utility/mining sector, these include architects, engineers, administrative, clerical and accounts personnel such as salaried managers, clerks, typists, salesmen and supervisory employees above working foremen level, etc.

For manufacturing **EXCLUDE** day workers in the clothing industry.

Day workers in clothing industry

Tailoring establishments often employ day workers. The workers are usually paid at the end of each day's work. The establishments keep no record and have difficulty estimating the number of day workers employed in any period. They are to be excluded from the census.

In the services sector, this includes managers in restaurants, hotels, fuel stations, barbering shops, law firms etc. It also includes financial controllers, accountants, auditors, drivers in transport pool of non-transport establishments etc.

### **2.2 Unpaid Workers**

#### **2.2.1. Working Proprietors and Active Business Partners**

Proprietors and partners who are actively engaged in the management of the establishment and are not paid a salary or wage. (Managers and directors of corporations working for pay should be reported with "other employees").

#### **2.2.2 Learners**

**INCLUDE** all persons undergoing on the job training without regular pay and unpaid apprentices.

### **2.2.3 Contributing Family Workers**

All persons who are family members of any of owners and working in the establishment without regular pay for at least one third of the normal working period.

### **2.2.4 National Service**

These are persons working for an establishment on compulsory national service scheme and are not paid salary by the establishments but receives some allowances based on terms and conditions as agreed by the national service scheme.



**3. WAGES AND SALARIES (CASH AND IN KIND) PAID TO EMPLOYEES DURING FINANCIAL YEAR 2013**

Wages and salaries should relate to employees’ gross remuneration; that is, the total amount before any deductions are made by the employers in respect of taxes, contributions of employees to social security and pension schemes, life assurance premiums, union dues and other obligations of the employees. Record the total amount i.e. Cash and in-kind (in Ghana cedis) in the space provided.

“In-Kind” payment means that cost to the employer in terms of goods and services furnished to employees.

Examples of in-kind payments are, Free or subsidized medical expenses, Free or subsidized transport, Free or subsidized meals, Free or subsidized housing etc.

They include the establishment’s products provided to employees.

**Note** that transport allowances, housing allowances, lunch allowance are not payments in-kind. These are cash payment to the employee and are to be included under cash payments

**Example**

**3. WAGES AND SALARIES (CASH AND IN KIND) PAID TO EMPLOYEES DURING THE 2013 FINANCIAL YEAR**

State all payments, whether in cash or in kind, to employees for work done during the 2013 financial year. In-kind refers to the estimated net cost to the employer of those goods and services furnished to employees free of charge or at markedly reduced cost.  
ALL CASH PAYMENTS

*INCLUDE* wages and salaries, other cash payments, e.g. bonuses and cost of Living allowances, wages paid during vacation and sick leave. wages paid during vacation and sick leave, contributions payable by the employees and deducted by the employer such as the Social Security and National Insurance Trust contributions, taxes, group insurance premium and the like.

GOODS AND SERVICES PAID IN KIND

*INCLUDE* estimated cost of subsidized housing, transport, medical care, free Uniforms, goods and the like.

TYPE OF PAYMENTS	WAGES AND SALARIES
	ALL PAYMENTS IN CASH AND KIND (GH CEDIS)
3.1 Operatives (Direct Production Workers)	
3.2 Other employees (include directors)	
3.3 <b>TOTAL</b>	

#### 4. SUPPLEMENTS TO WAGES AND SALARIES DURING FINANCIAL YEAR 2013

Record the total amount of money spent on supplements to wages and salaries (in Ghana cedis) in the spaces provided. The definition of supplements include employers' contribution on behalf of employees to the Social Security and National Insurance Trust (SSNIT), private pension plans and workmen's accident compensation plans etc. Include payments to all such schemes whether legally required, initiated by the employer, or established as a result of a labour management bargaining contract.

#### Example

#### 4. SUPPLEMENTS TO WAGES AND SALARIES DURING THE 2013 FINANCIAL YEAR

(These items are not included in Question 4).

*INCLUDE* employer's contribution on behalf of employees to the Social Security and National Insurance Trust (SSNIT), private pension plans, workmen's accident compensation plans and insurance premiums on hospital and medical schemes and the like.

(GH CEDIS)

4.1 Social Security	
4.2 Others	
4.3 TOTAL	

### SECTION 3: STOCKS

#### 5. STOCKS OF THIS ESTABLISHMENT

##### Introduction

Manufacturers usually buy raw materials and process them into finished goods. The establishment at any stocktaking time will have stocks of both RAW MATERIALS and FINISHED GOODS in hand. In addition, the establishment is bound to have a stock of goods which are neither in the raw material state, nor in the finished goods state. Such partly finished goods are called WORK -IN- PROGRESS. In Ghana many small establishments operate based on orders, only when goods are ordered do they purchase raw materials. The goods are released immediately they are paid for. In this situation stocks of raw materials or finished goods are minimal or do not exist. However, if an order is being worked on there will be work-in- progress.

In the service industry, stocks can either be consumables or goods purchased for re-sale. Examples of consumables are: toiletries in the accommodation and food services, stationery, medical consumables such as syringes, needles,

bandages, hand gloves, detergents and drugs in the health industry and products purchased for re-sale in the wholesale and retail trade. There can be stocks at the beginning and the end of the financial year.

## **DEFINITIONS**

### **5.1 Stocks of Materials and Supplies**

This item comprises the value of stocks of all materials, parts and components that enter into the product, office and other consumable supplies.

#### ***INCLUDE***

- (a) The value of all stocks held at the establishment itself or in other ancillary locations such as warehouses.
- (b) Include materials owned by the establishment but held by others for processing.
- (c) The value of stocks of raw materials and supplies for use in construction work undertaken for the establishment's own use.

The valuation of raw materials and supplies should be at purchaser's price and should be on the same basis for both beginning and end of the year. Book values may be reported as an alternative to purchaser's price.

#### ***EXCLUDE***

Materials owned by others but held by the establishment for processing.

### **Work In Progress**

This item refers to the value of all materials which have been partially processed by the establishments, but which are not usually sold, transferred or turned over to other establishments without further processing.

#### ***INCLUDE***

- (a) All work in progress for the account of others irrespective of the arrangements for financing the work.
- (b) Work in progress on own account production of machinery and equipment.

#### ***EXCLUDE***

Own account construction work (this is treated as part of fixed capital formation).

### **5.3 Fuel**

#### ***INCLUDE***

Value of all stocks of fuel held by the establishment or for the establishment. *VALUATION* should be at purchasers' price (delivered cost).

### **5.4 Finished Goods**

#### ***INCLUDE***

- (a) All goods produced by the establishment which are ready for sale or transfer at the end of the financial year.
- (b) Finished goods produced and held by another establishment from materials owned by the respondent establishment. (This situation does not often occur in Ghana).

#### ***EXCLUDE***

Finished goods held by respondent establishment which were made from materials owned by others.

### **5.5 Goods for Resale**

## **INCLUDE**

- (a) Goods and materials expressly bought to be sold in the same condition as purchased.
- (b) Stocks of materials and supplies to be resold without further processing which were not originally purchased for that purpose.

## **VALUATION OF STOCKS**

Valuation of stock items has been indicated in the questionnaire. In principle, materials, supplies and fuel are to be valued at current purchasers' price. Work-in-progress is to be valued at cost of materials (historical cost). Finished goods for resale are to be valued at ex-factory prices. In the field the enumerator will often have to accept book values.

*Book Values* are the initial cost of items at the time of purchase.

### **Purchasers' Price (Delivered Cost)**

The delivered cost at the establishment including the purchase price, charges for transport, the cost of insurance, the value of packaging materials charged for and all taxes and duties on the goods. Discounts or rebate allowed to the purchaser and the value of packing materials returned to supplier should be deducted.

### **Ex-factory Prices (Producers' Prices)**

This is the establishment price charged to the customer

*Include:* all duties and taxes which fall on products when they leave the establishment.

*Exclude:* any subsidies.

## SECTION 3: STOCKS

### Example

#### 5. STOCKS OF THIS ESTABLISHMENT DURING THE 2013 FINANCIAL YEAR

**Include:** the value of all stocks held at the establishment itself or in ancillary locations such as warehouses.

**Include:** materials owned by this establishment but held by others for processing.

**Exclude:** materials owned by others but held by this establishment for processing.

**Valuation** should be at prices specified in the questions, on comparable basis for both beginning and end of year.

Alternatively, book values may be given.

#### **Definitions**

##### **Purchasers' Prices**

The delivered cost at the establishment including the purchase price, charges for transport, the cost of insurance, the value of packaging materials charged for and all taxes and duties on the goods.

Discounts or rebates allowed to the purchaser and the value of Packaging materials returned to suppliers should be deducted.

##### **Ex-Factory Prices (Producers' prices)**

The establishment price charged to the consumer.

**Include** duties and taxes which fall on products when they leave the establishment.

**Exclude** any subsidies.

TYPE OF STOCK	VALUE OF STOCKS (GH CEDIS)	
	AT BEGINNING OF FINANCIAL YEAR 2013	AT END OF FINANCIAL YEAR 2013
	1	2
7.2 Raw material and supplies (at current replacement cost in purchases prices)		
5.2 Work in progress (in purchasers' prices)		
5.3 Fuel (in purchaser's prices <sup>2</sup> )		
5.4 Finished goods (at ex-factory prices)		
5.5 Goods purchased for resale (at ex-factory prices)		
5.6 Other (Specify)		
5.7 <b>TOTAL (sum of 5.1 to 5.6)</b>		

#### **Estimation Procedure**

A stock estimation procedure for small establishments is set out in the supplement to the enumerator's manual.

## **SECTION 4:**

### **FIXED CAPITAL FORMATION**

#### **Purpose**

The purpose of this question is to calculate the establishment's gross fixed assets during the financial year. Fixed capital formation means additions to land, buildings, machinery and transport equipment etc.

This question is soliciting information on the book value of the establishment's (fixed assets) at the, cost of fixed asset purchased, and depreciation, and depreciation during the 2013 financial year.

Depreciation is the value of wear and tear of fixed assets in the course of the financial year. The full definition of depreciation, as stated in the questionnaire is "value allowed at current replacement cost of assets used up during the year through normal wear and tear, foreseen obsolescence and the normal rate of accidental damage". Do not attempt to estimate depreciation for the respondent. If he/she cannot estimate it, write a note saying so and attach it to the questionnaire.

Enter the book value of fixed assets at the beginning of the financial year and depreciation allowed at current replacement cost of assets used up during the year through normal wear and tear, foreseen obsolescence and the normal rate of accidental damage.

#### **Definitions of fixed Assets**

**6.1.** Land comprises all naturally occurring resources whose supply is inherently fixed. Natural resources are fundamental to the production of all goods, including capital goods. Examples are mineral deposits, forests, fish stocks, etc.

**6.2.** Buildings (residential) are structures that are primarily used entirely as residences, including any associated structures, such as garages, and all permanent fixtures customarily installed in residences. Houseboats, barges, mobile homes and caravans used as principal residences of households are also included, as are public monuments identified primarily as dwellings.

**6.3.** Non -residential buildings consist of buildings other than residential. They include commercial buildings such as shops, hotels, restaurants, and offices, industrial buildings, schools and hospitals.

**6.4.** Land improvements are the result of actions that lead to major improvements in the quantity, quality or productivity of land, or prevent its deterioration. Activities such as land clearance, creation of wells and watering holes.

**6.5.** Machinery and equipment cover transport equipment, machinery for information, communication and telecommunications (ICT) equipment, and other machinery and equipment. Machinery and equipment other than weapons systems acquired for military purposes are included; weapons systems form another category. Machinery and equipment such as kitchen equipment, computers, communications equipment, etc. that are acquired by households for purposes of final consumption are not fixed assets and their acquisition is not treated as gross fixed capital formation.

**6.6.** Other machinery and equipment consists of machinery and equipment not elsewhere classified. Examples include products other than parts and items identified in other categories of fixed capital formation included general purpose machinery; special purpose machinery; office, accounting and computing equipment; electrical machinery and apparatus; radio, television and communication equipment and apparatus; and medical appliances, precision and optical instruments, watches and clocks.

**6.7.** Transport equipment consists of equipment for moving people and objects. Examples such as motor vehicles, trailers and semi-trailers; ships; railway and tramway locomotives and rolling stock; aircraft and spacecraft; and motorcycles, bicycles, etc.

**6.8.** Furniture, fittings & fixtures & office equipment's are movable that have no permanent connection to the structure of a building or utilities. These items depreciate substantially but definitely are important costs to consider when valuing a company, especially in liquidation. Examples include desks, chairs, computers, electronic equipment, tables, bookcases, and partitions. Sometimes the term FF & A is used (furniture, fixtures, and accessories)

## **6.9. ICT equipment**

Information, computer and telecommunications (ICT) equipment consists of devices using electronic controls and also the electronic components forming part of these devices. In practice, this narrows the coverage of ICT equipment mostly to computer hardware and telecommunications equipment.

**6.10.** Research and development consists of the value of expenditures on creative work undertaken on a systematic basis in order to increase the stock of knowledge, including knowledge of man, culture and society, and use of this stock of knowledge to devise new applications. This does not extend to including human capital as assets within the SNA. The value of research and development (R&D) should be determined in terms of the economic benefits it is expected to provide in the future. This includes the provision of public services in the case of R&D acquired by government. In principle, R&D that does not provide an economic benefit to its owner does not constitute a fixed asset and should be treated as intermediate consumption. Unless the market value of the R&D is observed directly, it may, by convention, be valued at the sum of costs, including the cost of unsuccessful R&D.

**6.11.** Computer software consists of computer programs, program descriptions and supporting materials for both systems and applications software. Gross fixed capital formation in computer software includes both the initial development and subsequent extensions of software as well as acquisition of copies that are classified as assets.

**6.12.** Entertainment, literary and artistic originals consist of the original films, sound recordings, manuscripts, tapes, models, etc., on which drama performances, radio and television programming, musical performances, sporting events, literary and artistic output, etc., are recorded or embodied (personified). Such works are frequently developed on own account. Subsequently they may be sold outright or by means of licenses. The standard conditions on when the originals and copies are recognized as fixed assets apply. If an original is acquired as a valuable, its production does not count as own account production of a fixed asset but it may have been classified as work-in-progress.

**6.13.** Other intellectual property products include any such products that constitute fixed assets but are not captured in one of the specific items above.

**6.14.** Others (specify) includes none of the listed above.

An Example is shown below

BOOK VALUE OF FIXED ASSETS PURCHASED (Column 1)

**INCLUDE:** the book value of fixed assets acquired by the establishment prior to 2013 financial year.  
FIXED ASSETS PURCHASED (Column 2)

**INCLUDE:** the cost of new fixed assets acquired by the establishment during the 2013 financial year. This includes secondhand and new fixed assets.

SALES OF FIXED ASSETS (Column 3)

**INCLUDE:** the value of sale of fixed assets during the 2013 financial year.

DEPRECIATION OF FIXED ASSETS (Column 4)

**INCLUDE:** depreciation allowed at current replacement cost of assets used up during the year through normal wear and tear, foreseen obsolescence and the normal rate of accidental damage.

BOOK VALUE OF FIXED ASSETS PURCHASED (Column 5)

**INCLUDE:** the book value of fixed assets acquired by the establishment during the 2013 financial year. That is the cost of fixed assets acquired that have not previously been used.

**VALUATION:** Value at full cost incurred, that is at delivered cost plus the cost of installation including any fee and taxes but excluding financial costs.

ASSETS	BOOK VALUE AS AT BEGINNING OF FINANCIAL YEAR 2013 (GH CEDIS)	FIXED ASSETS PURCHASED IN 2013	VALUE OF SALES OF FIXED ASSETS (GH CEDIS)	DEPRECIATION (GH CEDIS)	BOOK VALUE AS AT END OF FINANCIAL YEAR 2013 (GH CEDIS)
	1	2	3	4	5
6.1 Land (undeveloped land)	10,000.00	5,000.00	2,000.00	//////////////////// ////////////////////	13,000.00
6.2 Buildings Residential	6,000.00	-	-	5% of (6,000) = 300	5,700
6.3 Non-Residential Buildings	5,000.00	1,000.00		5% of (6,000.00) = 300	5,700.00
6.4 Other construction and land improvements	-	-	-	-	-
6.5 Machinery, plant and other equipment (except transport)	7,000.00	1,500.00	-	20% of (8,500.00) = 1,700	6,800.00
6.6 Generator set					
6.7 Transport and equipment	5,500	1,500.00	500	10% of (6,500.00)= 650	5,850.00
6.8 Furniture, fixtures and office equipment					
6.9 ICT equipment					
6.10 Research and development					
6.11 Computer software					
6.12 Entertainment, Literary and artistic originals					
6.13 Other Intellectual Property product					
6.14 Other specify					
6.15 TOTAL (sum of 6.1 to 6.13)	33,500.00	9,000.00	2,500.00	2950	37,050.00

## SECTION 5:

### INPUT COSTS

This section of the questionnaire deals with the cost of materials and supplies, fuels and electricity purchased by the establishment as well as payments for industrial services rendered to the establishment by others in the 2013 financial year. The section is organized into 4 questions as follows:

- Question 7: Quantity and cost of principal materials purchased
- Question 8: Fuels purchased
- Question 9: Cost of materials, supplies, fuels, electricity, contract work, etc.
- Question 10: Other operating cost

Each of these questions is discussed in more detail below.

#### **7. QUANTITY AND COST OF PRINCIPAL MATERIALS PURCHASED DURING THE 2013 FINANCIAL YEAR.**

This is a compound question, but it is not difficult to understand what is required in the columns. Its purpose is to obtain a description of the principal materials purchased by the establishment, the quantity and value and the source (whether the materials were of domestic or foreign origin).

#### **The Stub**

Your respondent should be able to give you a concise and accurate description of all principal materials purchased. Write these descriptions in lines 7.1 to 7.9 of the stub. The spaces provided from 7.1 to 7.9 cover only 9 principal materials. If more than 9 materials were purchased, the total cost of all other materials purchased but not listed among the 9 materials is to be added to auxiliary materials purchased and entered in line 7.10. The total in line 7.11 is the sum of all materials and supplies purchased during the 2013 financial year

#### *Column 2:*        **Unit of Measure**

Enter the unit of measure that the respondent uses for each principle material. Some may use imperial system of measure (e.g. yards, gallons etc.) while others may use metric system of measure (e.g. kilograms, litres, metres etc). Enter whichever they use. Conversions will be done at head office.

#### *Column 3:*        **Total Quantity Purchased**

Enter the total quantity of each principal material purchased.

#### *Column 4:*        **Average Unit Price**

Enter the average unit price (in GH cedis) of each principal material purchased.

#### *Column 5:*        **Total Delivery Cost**

Enter the total delivery cost of each principal material purchased. Note also that the delivery cost in column 5 should be equal to the sum of entries in columns 6 and 7.

#### **Delivery Cost (Purchasers' Price)**

Purchasers' prices are the delivered value at the establishment including the purchase price, charges for transport, cost of insurance, packaging cost, taxes (VAT) and import duties on goods. Discounts or rebates allowed to the purchaser and packaging cost returned to suppliers should be deducted.

#### *Column 6:*        **Delivery Cost of Materials of Domestic Origin**

Enter the delivery cost of each material of domestic origin purchased. These include the value of all materials produced in Ghana.

#### *Column 7:*        **Delivery Cost of Materials of Foreign Origin**

Enter the delivery cost of each principal material of foreign origin purchased. Note that foreign origin here refers to materials not produced in Ghana. Include the value of purchase of imported materials (i.e. produced in a foreign country), regardless of whether they were purchased in Ghana or not.

**7. QUANTITY AND COST OF PRINCIPAL MATERIALS PURCHASED DURING THE 2013 FINANCIAL YEAR.**

Complete a separate line for each material purchased. Enter balance of purchases in line 7.10 columns 6, 7 and 8 add total value in line 7.11 columns 5, 6 and 7.

*INCLUDE* all raw materials, fabricated parts and components, etc. received during the 2013 financial year, materials and components used in the account production of fixed assets or used by other establishments in making product for this establishment under contract and fuel that enter the product directly or are used to generate electricity.

*EXCLUDE* deductible Value Added Tax (VAT)

*VALUATION* should be in purchaser' prices (defined in question 5)

Materials of DOMESTIC ORIGIN include all materials produced in Ghana. Materials of FOREIGN ORIGIN include all materials imported into Ghana (i.e. produced in a foreign country) irrespective of whether they were purchased in Ghana or not.

**Example**

DESCRIPTION OF MATERIAL	FOR OFFICE USE	UNIT OF MEASURE	MATERIALS PURCHASED DURING THE 2013 FINANCIAL YEAR				
			TOTAL QUANTITY	AVERAGE UNIT PRICE (GH CEDIS)	TOTAL DELIVERED COST (GH CEDIS)	DELIVERY COST OF ORIGIN OF MATERIALS	
						DOMESTIC	IMPORTED
						(GH CEDIS)	(GH CEDIS)
1	2	3	4	5	6	7	
7.1							
7.2							
7.3							
7.4							
7.5							
7.6							
7.7							
7.8							
7.9							
7.10 All other materials purchased not listed individually above.	//////////////////// //////////////////// //////////////////// //////////////////// ////////////////////	//////////////////// //////////////////// //////////////////// //////////////////// ////////////////////	//////////////////// //////////////////// //////////////////// //////////////////// ////////////////////	//////////////////// //////////////////// //////////////////// //////////////////// ////////////////////			
7.11 <b>TOTAL (sum of 7.1 to 7.10)</b>	//////////////////// //////////////////// //////////////////// ////////////////////	//////////////////// //////////////////// //////////////////// ////////////////////	//////////////////// //////////////////// //////////////////// ////////////////////	//////////////////// //////////////////// //////////////////// ////////////////////			

**8. FUELS PURCHASED DURING THE 2013 FINANCIAL YEAR**

The purpose of this question is to make available data on the principal types of fuel purchased during the 2013 financial year.

**INCLUDE:** all fuels purchased for transport and machines.

**EXCLUDE:**

- (a) fuels produced and consumed in the same establishment
- (b) fuels purchased as raw materials to enter the products of the establishment as well as fuels used to generate electricity.

Record the unit of measure, quantity and delivered cost for each type of fuel purchased in columns 1, 2, 3 and 4 respectively. Any other type of fuel not listed should be specified in the space provided. Complete the total delivery cost of all fuels purchased. Note that the total delivered cost in column 4 is to be in GH cedis and converted to two (2) decimal places.

**Example**

**8. FUELS PURCHASED DURING THE 2013 FINANCIAL YEAR**

State in delivered cost (purchaser's price).

*INCLUDE* fuel for transport and machines.

*EXCLUDE* (a) fuels produced and consumed in the same establishment.

Fuels purchased as raw materials to enter into the products of the establishment as well as fuels used to generate electricity. (These are entered in question 7).

TYPE OF FUEL	FOR OFFICE USE	UNIT OF MEASURE	QUANTITY	DELIVERY COST
	1	2	3	(GH CEDIS) 4
8.1 Diesel for generating electricity				
8.2 Diesel for transport equipment's and other machines				
8.3 Petrol for generating electricity				
8.4 Petrol for transport equipment's and other machines				
8.5 Wood				
8.6 Gas (L.P.G) for generating electricity				
8.7 Gas (L.P.G) for transport equipment's and other machines				
8.8 Charcoal				
8.9 Other (specify) .....				
8.10 Total (sum of 8.1 to 8.9)	////////////////////	////////////////////	////////////////////	

**9. PURCHASES DURING THE 2013 FINANCIAL YEAR** This section of the question collects the delivery cost of materials and supplies to the establishment.

**9.1 Materials and Supplies Include:**

1. All raw materials and fabricated parts and components that enter into the products made by this establishment.
2. Fuels that are used as raw materials and also fuel used for generating electricity. (But not fuel used for running of machines and transport).
3. Auxiliary materials consumed in the production process such as lubricants, water, explosives, polishes and office supplies.
4. Ready-made containers and packaging materials that have been purchased by the establishment as well as raw materials purchased for the manufacture of these packaging materials by the establishment.

**9.2 Fuels Purchased**

This is fuel purchased for the running of machines and transport. Do not include any fuel used as a raw material in making a product or fuel used for the generation of electricity.

**9.3 Electricity Purchased**

The cost of electricity purchased

**9.4 Cost of Contract and Commission Work Done for you by others on your Materials**

This covers payments made by the establishment for contract and commission work done by others on materials controlled by the establishment.

**9.5 Cost of Repair and Maintenance Work Done for you by others**

This covers the total cost of current repair and maintenance services on buildings and other fixed assets of the establishment provided by others. Current repair and maintenance services are those required to keep fixed assets in proper working condition.

**9.6 Purchase of goods for resale**

This refers to the cost of goods purchased to be sold without any transformation or processing.

**9.8 Total** The sum of items 9.1 to 9.7. Check that the items add to the total in 9.8.

**NOTE:** "Cost of hiring plant and equipment" does not appear here.

**Example**

**9. PURCHASES DURING THE 2013 FINANCIAL YEAR.**  
**VALUATION** should be in purchasers' prices (define in question 5).

TYPE OF COST	DELIVERY COST (GH CEDIS)
9.1 Purchase of raw materials, supplies, etc. purchased (same as 7.11 col. 5).	
9.2 Purchase of fuels. (same as 8.10 col. 4)	
9.3 Purchase of electricity	
9.4 Purchase of water	
9.6 Purchase of goods for resale	
9.7 Other (Specify)	
9.8 <b>TOTAL (sum of 9.1 to 9.7)</b>	

## 10. OTHER OPERATING COST DURING THE 2013 FINANCIAL YEAR

This question covers payments made by the establishment during the 2013 financial year for operating costs related to services of non-industrial nature, such as communication costs, rental payments for building and machinery, advertising costs and bank charges. Non-industrial services vary a great deal between establishments. The enumerator should ask whether there are any other costs and if so, lump all such costs together and put it in the space provided (Question 10.28). Note that all the individual costs are to be converted to GH Cedis and to two (2) decimal places.

### 10.1 Laundry and Cleaning

Payments made for cleaning and laundry service.

### 10.2 Music and Other entertainment expenses

Payment made for the purchased of music and entertainment items

### 10.3 Repairs and Maintenance

This covers the total cost of current repair and maintenance services on buildings and other fixed assets of the establishment provided by others. Current repair and maintenance services are those required to keep fixed assets in proper working condition. The cost of current repairs and maintenance work done by others on the establishments fixed assets (e.g. buildings, transport equipment, machinery, furniture and fittings, etc) is to be reported here.

### 10.4 Carting and haulage expenses paid

Payment made for cartage and haulage expenses.

### 10.5 Travel expenses (e.g. management, personal etc.)

This includes (airfares, own vehicle running cost) of the enterprise while travelling away from their usual place of work for business purposes and paid by the establishment.

### 10.6 Value of contract and commission work paid

10.7. Audit, accounting and legal fee: sum of money paid by an establishment for use of audit, accounting and legal services.

10.9. Staff training: Expense made to train or upgrade staff either internally or through further education and paid to other institution that render such services to the entity.

10.10. Payment to employment agencies: Agencies engaged for recruitment of staff for the institution.

10.11 Advertising and promotion cost: Money paid for marketing cost, promotion and samples.

10.12. Bank charges: these are service fees or charges the bank charges its customers for rendering services to them or use of their facilities. E.g overdraft, holding of current accounts etc.

10.13. Telephone and other communication expenses made.

10.14. Postage expenses made.

10.15. Amortization: This is a process of spreading the cost of certain asset especially the intangible, lease cost and non-produced assets over life span or economic useful life.

10.16. Taxes on products consist of taxes on goods and services that become payable as a result of the production, sale, transfer, leasing or delivery of those goods or services, or as a result of their use for own consumption or own capital formation. Also taxes levied on production activities of the establishment. At the highest level of the classification, taxes on production consist of taxes on products and other taxes on production. Corporate tax is also included i.e tax that must be paid by an enterprise based on the amount of profit generated. Sometimes this tax is referred to as company tax.

10.17. Office stationary and supplies: Payment made for the purchased of office stationary and supplies items.

- 10.18. Management consultancy fees: This is payment made for the provision of advice and help to businesses in planning, organization, efficiency and control, management information etc.
- 10.19. This is expenditure incurred by establishment that use property (e.g. buildings, furniture, plant and machinery) owned by other entities.
- 10.20. Interest Paid: This is the interest paid on loans etc. This exclude bank charges.
- 10.21. Divided paid: This is a payment made by a corporation to its shareholders, usually as a distribution of profits.
- 10.22: Royalty Paid: Is a payment made to the legal owner of a property, patent, copyright work or franchise by those who wish to make use of it for the purpose of generating revenue.
- 10.23. Licenses and fees: A license fee is an amount of money paid by an individual or business to a government agency for the privilege of performing a certain service or engaging in a certain line of business. A fee is a charge by government for administrative purposes i.e. control, service provision etc.
- 10.24 Insurance paid: Financial cost of obtaining insurance cover, paid as a lump sum or in installments during the duration of the policy
- 10.25 Exchange losses( due to currency depreciation) : An exchange gain or loss is caused by a change in the exchange rate used, such as when an invoice is entered in at one rate and paid at another; this will generate an exchange gain or loss.
- 10.26 Loss on sales of fixed assets: A disposal account is a gain or loss account that appears in the income statement and in which is recorded the difference between the disposal proceeds and the net carrying amount of the fixed asset being disposed of.
- 10.27 Payment for the hotel organized activities and tours e.g. Live Band, Pool Party, etc.
- 10.28 Other refers to lump sum of all other operating cost not mentioned above.
- 10.29 This refers to total expenditure above. Add all the expenditure items above (Sum 10.1 to 10.28)

## Example

### 10. OTHER OPERATING COST DURING THE 2013 FINANCIAL YEAR.

Enter the following types of individual costs. This includes:

Labour costs not included in compensation of employees, purchases of provision and supplies for sale in employee facilities.  
Amount paid for storage or warehousing.

*EXCLUDE* Purchase of land and other capital goods.

*EXCLUDE* Bad debts, depreciation and outright purchase of patent and licenses.

	DESCRIPTION OF OTHER COST	COST (GH CEDIS)
10.1	Laundry and cleaning services	
10.2	Music and other entertainment expenses	
10.3	Repairs and maintenance paid for on vehicles, buildings etc. to outside firms	
10.4	Cartage and haulage expenses paid	
10.5	Travel expenses (e.g. management, personal etc.)	
10.6	Value of contract and commission work paid	
10.7	Audit, accounting and legal fee	
10.8	Security services paid to other firms	
10.9	Staff training (when done by another establishment)	
10.10	Services of employment agencies	
10.11	Advertising and promotion etc.	
10.12	Bank charges	
10.13	Telephone, telecommunication, and Internet	
10.14	Postage	
10.15	Amortization	
10.16	Tax (e.g. Property Tax)	
10.17	Office stationery and supplies	
10.18	Management and consultation fee	
10.19	Rent paid for hiring of furniture, building, plant and machinery, land etc.	
10.20	Interest paid	
10.21	Dividend paid	
10.22	Royalty paid	
10.23	Business licenses, rates on property paid to central or local government etc.	
10.24	Insurance paid	
10.25	Exchange losses (losses due to currency depreciation)	
10.26	Loss on sale of fixed assets	
10.27	Payment for hotel organized activities and tours	
10.28	Other (Specify).....	
<b>10.29</b>	<b>GRAND TOTAL</b>	

## SECTION 6:

### SALES AND OTHER RECEIPTS OF THIS ESTABLISHMENT

This section measures the value of the establishment's gross output. Gross output refers to receipts or sales and transfer of products, and receipts for industrial and non-industrial services. This section of the questionnaire is divided into four questions as follows:

1. Value of production and sale of principal products during the 2013 financial year
2. Value of sales and receipts for industrial services during the 2013 financial year
3. Value of sales and receipts for services during the 2013 financial year
4. Receipts for non-industrial services to others during the 2013 financial year.

#### **11: VALUE OF PRODUCTION AND SALE OF PRINCIPAL PRODUCTS DURING THE 2013**

##### **FINANCIAL YEAR**

This is a compound question but it is not difficult to understand what is required in the columns. The purpose of the question is to obtain a description of the main products of the establishment, the quantity and value of domestic sales and exports.

Enter a description of the establishment's products in lines 11.1 to 11.9. Your respondent should be able to give you a concise description of the products of the establishment. In line 11.10 enter the total value of all other sales. In line 11.11 enter the total value for columns 5, 6, 7 and 8. Make sure that lines 11.1 to 11.10 add up to 11.11.

##### *Column 1 For Head Office Use*

Do not write anything in this column. It is for head office use.

##### *Column 2 Unit of Measure*

Enter the unit of measure, as stated by the respondent. Some will use imperial system of measures (yards, gallons, etc.) and others metric system of measures (kilograms, metres, etc.). Enter whichever is used. Conversions will be done at the head office.

##### *Column 3 The Quantity Produced*

Enter the total quantity for each principal product.

##### *Column 4 Average Unit Price*

Enter the average unit price for each principal product.

##### *Column 5 Total Value of Production*

Enter the Total Value for each principal product

##### *Column 6 Total Value of Sales*

Enter the total value of sales for each principal product

##### *Column 7 Value of Domestic Sales*

Enter the value of sales for each principal product sold within Ghana.

##### *Column 8 Value of Exports*

Enter the value of sales for each principal product exported.

#### **EXCEPTIONS TO CONSTRUCTION ESTABLISHMENTS**

Construction establishments are not into sales and so would not have receipts for sales. The value of their output is therefore required. The output of the establishments includes all construction activities carried out by the unit. Own-account construction of the establishment is also included.

### **12.1 New construction including extensions**

This refers to the erection of an entirely new structure whether or not the site on which it is built was previously occupied. Extensions should also be included. A building should be regarded as residential when the major part (more than half of its gross floor area) is built for dwelling purposes other than that it should be regarded as non-residential. Other Construction Work refers to all (civil engineering work) construction work other than building.

### **12.2 Repairs and maintenance**

- i. Capital repairs include restoration and conversions. This category include Construction works by which the utilities of buildings or other structures are raised or at least renewed (i.e. extend the normal life of these fixed assets).

**Restoration** means, repairs by which, at least one structure is re-instated and where the substantial parts of the existing structure are used.

**Conversion** relates to structural changes carried out within a building.

- ii. Current repairs and maintenance include work done which in principle does not result in extending the normal life but only prevents abnormal deterioration and keeps the structures in a state of normal functioning.

### **12.4 Value of construction work carried out by construction unit as a sub-contractor.**

The value relates to all work done which were sub-contracted to the unit by another enterprise.

### **12.5 Value of construction work carried out on own account.**

This relates to the value of all other construction work carried out by the unit using its own materials.

### **12.7 Grand Total (Sum of 12.3 and 12.6)**

Add the sub-totals in questions 12.3 and 12.6.

**SECTION 6: SALES AND OTHER RECEIPTS OF THIS ESTABLISHMENT**

**11a. VALUE OF PRODUCTION AND SALE OF PRODUCTS DURING THE 2013 FINANCIAL YEAR**

Complete a separate line for each product. Enter balance of sales in line 11.10 and total values in line 11.11

- INCLUDE* all duties and taxes on products when they leave the establishment
- INCLUDE* products made elsewhere for this establishment on a contract basis from materials supplied by the establishment.
- EXCLUDE* transport charges to the purchasers or user and any subsidies received by the establishment.
- VALUATION* should be at ex-factory prices, **i.e. excluding VAT** (defined in question 5).

**Example (Manufacturing)**

DESCRIPTION OF PRODUCTS	FOR OFFICE USE	UNIT OF MEASURE	TOTAL PRODUCED DURING 2013 FINANCIAL YEAR			VALUE OF SALES DURING THE YEAR 2013		
			QUANTITY	AVERAGE (UNIT PRICE (GH CEDIS)	VALUE (GH CEDIS)	TOTAL (GH CEDIS)	DOMESTIC (GH CEDIS)	EXPORTED (GH CEDIS)
	1	2	3	4	5	6	7	8
11.1								
11.2								
11.3								
11.4								
11.5								
11.6								
11.7								
11.8								
11.9								
11.10 All other products not listed above	////////// ////////// ////////// ////////// //////////	////////// ////////// ////////// ////////// //////////	////////// ////////// ////////// ////////// //////////	////////// ////////// ////////// ////////// //////////				
11.11 <b>TOTAL (sum of 11.1 to 11.10)</b>	////////// ////////// ////////// //////////	////////// ////////// ////////// //////////	////////// ////////// ////////// //////////	////////// ////////// ////////// //////////				
11.11 <b>TOTAL (sum of 11.1 to 11.10)</b>	////////// ////////// ////////// //////////	////////// ////////// ////////// //////////	////////// ////////// ////////// //////////	////////// ////////// ////////// //////////				

**11b. RECEIPTS FROM CONTRACT WORK IN 2013 FOR WHICH RAW MATERIALS WERE SUPPLIED OR PAID FOR BY CUSTOMERS**

NAME OF PRODUCT	FOR OFFICE USE	UNIT OF MEASURE	QUANTITY	AVERAGE UNIT PRICE	TOTAL REVENUE
				(GH CEDIS)	(GH CEDIS)
	1	2	3	4	5
11.12					
11.13					
11.14					
11.15					
11.16					
11.17 All other products not listed above	//////////////////////////////////// ////////////////////////////////////	//////////////////////////////////// ////////////////////////////////////	//////////////////////////////////// ////////////////////////////////////	//////////////////////////////////// ////////////////////////////////////	
<b>11.18 TOTAL (sum 11.12 to 11.17)</b>	//////////////////////////////////// ////////////////////////////////////	//////////////////////////////////// ////////////////////////////////////	//////////////////////////////////// ////////////////////////////////////	//////////////////////////////////// ////////////////////////////////////	

**Example (Construction)**

**SECTION 6: OUTPUT OF THIS ESTABLISHMENT**

**12. VALUE OF CONSTRUCTION WORK DONE DURING 2013 FINANCIAL YEAR**

Complete a separate line for each construction activity.

*INCLUDE* work carried out on the basis of contract with investors including work given out to sub-contractors and on the account of the construction establishment itself.

*INCLUDE* value of construction for which the establishment is a sub-contractor but has been re-subcontracted to others

*INCLUDE* value of construction done by the establishment during the 2013 financial year for which the establishment has received part payment or not payment

*EXCLUDE* the value of construction done by the establishment before the 2013 financial year for which payments were received during the 2013 financial year.

**12A. VALUE OF CONSTRUCTION WORK DONE AS A MAIN CONTRACTOR DURING THE 2013 FINANCIAL YEAR**

DESCRIPTION OF CONSTRUCTION ACTIVITY	GH CEDIS
12.1 New construction including extensions	//////////////////////////////////// ////////////////////////////////////
i. Residential building	
ii. Non-Residential buildings	
iii. Other construction work	
iv. <b>TOTAL (sum 12.1i, 12.1ii &amp; 12.1iii)</b>	
12.2 Repair and maintenance	//////////////////////////////////// ////////////////////////////////////
i. Capital repairs (including restorations and conversions)	
ii. Current repairs and maintenance	
iii. <b>TOTAL (SUM 12.2i and 12.2ii)</b>	
<b>12.3 GRAND TOTAL (sum of 12.1iv and 12.2iii)</b>	

**12A: VALUE OF CONSTRUCTION WORK DONE AS A MAIN CONTRACTOR DURING THE 2013 FINANCIAL YEAR**

DESCRIPTION OF CONSTRUCTION ACTIVITY	GH CEDIS
12.1 New construction including extensions	//////////////////////////////////// ////////////////////////////////////
v. Residential building	
vi. Non-Residential buildings	
vii. Other construction work	
<b>viii. TOTAL (sum 12.1i, 12.1ii &amp; 12.1iii)</b>	
12.2 Repair and maintenance	//////////////////////////////////// ////////////////////////////////////
iv. Capital repairs (including restorations and conversions)	
v. Current repairs and maintenance	
<b>vi. TOTAL (SUM 12.2i and 12.2ii)</b>	
<b>12.3 GRAND TOTAL (sum of 12.1iv and 12.2iii)</b>	

**12B: VALUE OF CONSTRUCTION WORK DONE AS A SUB CONTRACTOR OR ON OWN ACCOUNT DURING THE 2013 FINANCIAL YEAR.**

DESCRIPTION OF CONSTRUCTION ACTIVITY	GH CEDIS
12.4 Value of construction work carried out by construction establishment as a sub-contractor	
12.5 Value of construction work carried out by construction establishment for itself (same as 7.2 col 3)	
<b>12.6 GRAND TOTAL (sum of 12.4 and 12.5)</b>	

**12.7 GRAND TOTAL (sum of 12.3 and 12.6)**

GH CEDIS	
----------	--

**13A: VALUE OF CONSTRUCTION DONE AND RECEIPTS FOR INDUSTRIAL SERVICES DURING THE 2013 FINANCIAL YEAR.**

*VALUATION* should be at ex-factory prices, (defined in question 7)

DESCRIPTION OF ITEM	VALUE (GH CEDIS)
13.1 Value of construction (same as 12.7)	
13.2 Receipts for contract work done for others with their materials	
13.3 Receipt for repair and installation work done for others	
13.4 Other receipts for industrial services	
13.5 Sales of goods sold in the same condition as purchased	
13.6 Value of capital goods produced for used by establishment (same as 7.5 column 3)	
<b>13.7 TOTAL (sum of 13.1 to 13.6)</b>	

**14. RECEIPTS FOR NON-INDUSTRIAL SERVICES TO OTHER DURING THE 2013 FINANCIAL YEAR**

Enter receipts from non-industrial services.

*EXCLUDE* the following: dividends, interest or subsidies received from the sale of used capital goods (include in capital formation)

DESCRIPTION OF SERVICES	VALUE (GH CEDIS)
14.1 Receipts for rental or lease of building and machinery	
14.2 Commissions received	
14.3 Revenue from the operation of employee facilities	
14.4 Receipts for storage of goods, warehousing, cold storage for others	
14.5 Receipts for transport services rendered to others.	
14.6 All other similar items. (specify) .....	
<b>14.7 TOTAL (sum of 14.1 to 14.6)</b>	

**12.7 GRAND TOTAL (sum of 12.3 and 12.6)**

GH CEDIS	
----------	--

**13. VALUE OF CONSTRUCTION DONE AND RECEIPTS FOR INDUSTRIAL SERVICES DURING THE 2013 FINANCIAL YEAR.**

*VALUATION* should be at ex-factory prices, (defined in question 7)

DESCRIPTION OF ITEM	VALUE (GH CEDIS)
13.1 Value of construction (same as 12.7)	
13.2 Receipts for contract work done for others with their materials	
13.3 Receipt for repair and installation work done for others	
13.4 Other receipts for industrial services	
13.5 Sales of goods sold in the same condition as purchased	
13.6 Value of capital goods produced for used by establishment (same as 7.5 column 3)	
<b>13.7 TOTAL (sum of 13.1 to 13.6)</b>	

## 14. RECEIPTS FOR NON-INDUSTRIAL SERVICES TO OTHER DURING THE 2013 FINANCIAL YEAR

Enter receipts from non-industrial services.

*EXCLUDE* the following: dividends, interest or subsidies received from the sale of used capital goods (include in capital formation)

DESCRIPTION OF SERVICES	VALUE (GH CEDIS)
14.1 Receipts for rental or lease of building and machinery	
14.2 Commissions received	
14.3 Revenue from the operation of employee facilities	
14.4 Receipts for storage of goods, warehousing, cold storage for others	
14.5 Receipts for transport services rendered to others.	
14.6 All other similar items. (specify) .....	
14.7 TOTAL (sum of 14.1 to 14.6)	

### QUESTION 12: VALUE OF SALES AND RECEIPTS

#### 12.1 Value of Sales (including Transfer of Goods)

The value of sales required for this question is the sum of receipts from sales and any transfer of goods. Receipts from sales are payments received for the sale of the establishment's products. An establishment may transfer products to another establishment within the same enterprise at less than the ex-factory price in which case they may not regard the transfer as a sale. The value of the transfer should be added to the value of sales and entered in 12.1.

#### VALUATION

Sales are to be valued at ex-factory price. That is at the establishment price charged to the customer including all duties and taxes falling on products when they leave the establishment. Transfers will often be at book values.

#### 12.2 Receipts for Contract Work Done for Others on their Materials.

Contract and commission work consist of processing, transforming or assembling of materials supplied by another establishment which orders the work. Enter in 12.2 the value of payments received for such contract work.

#### 12.3 Receipts for Repairs and Installation Work Done for Others.

This question covers the value of repair, maintenance and installation work done for other establishments. The value of payments received for such work should be entered in 12.3.

#### 12.4 Other Receipts

All other receipts

#### 12.5 Sales of Goods Purchased for Resale

Provide the value of all goods or materials bought and sold without transforming or processing.

#### 12.6 Value of Capital Goods Produced for own use

This question covers the value of new fixed assets and additions and improvements to existing fixed assets made by the establishment for its own use during the financial year 2013

#### 12.7 Total (sum 12.1 to 12.6)

You should check that the values of the items add up to the total

## Example

DESCRIPTION OF ITEM	VALUE (GH CEDIS)
12.1 Value of sales goods and any transfer of goods (same as 11.11 column 7)	
12.2 Receipts for contract work done for others on their materials (same as 11.18 col 6)	
12.3 Receipts for repair and installation work done for others	
12.4 Other receipts for industrial services	
12.5 Sale of goods sold in the same condition as purchased	
12.6 Value of capital goods produced for the establishment's own use	
12.7 Total (sum of 12.1 to 12.6)	

### 13.1 REVENUE FROM SALE OF GOODS AND SERVICES

This section is collecting information on income generated from direct operations of an establishment and income that does not come from establishment's direct operations.

- Sales of goods purchased for resale  
Extract from the accounts for the appropriate calendar years how much money was realized from the sale of goods not made on the premises (i.e., goods that are purchased for resale). Ensure that the figure you record excludes "Value Added Tax".
- Receipts from provision of services (transport, accommodation etc.)
- This refers to the revenue that is collected by the establishment that offers professional services. For instance, an accounting firm providing accounting services to other entities.
- Commissions, fees and brokerage earned  
Establishment may receive commission for the work undertaken on behalf of others. This information can be found in the detailed trading account.
- Rent (from non-produced assets e.g. land, ground, oil etc.)  
This is income earned by establishments that have put their natural occurring assets (non-produced assets) (e.g. subsoil assets) at the disposal of other entities. Items to be captured under this category include ground rates, mineral royalty, lease of oil wells, etc.
- Rental Income from Produced Assets (e.g. buildings, cars etc.)  
This is income earned by enterprises that have put property [resources] (e.g. buildings) at the disposal of other entities. Extract from the Accounts the figure for the amount received in the rent or lease on the buildings.
- Disposal/Sale of Own Assets (Land, buildings, machinery and equipment etc.)  
This is income received from the sale of fixed assets that were originally produced by the enterprise. This item is sometimes written as a gain on the sale of fixed assets in the Profit and Loss Account.
- Subsidies  
Subsidies are current unrequited (not returned) payments that government units, including non-resident government units, make to enterprises on the basis of the levels of their production activities or the quantities or values of the goods or services that they produce, sell or import.

- Interest Income

Interest income is the amount that the debtor becomes liable to pay to the creditor over a given period of time without reducing the amount of principal outstanding, under the terms of the financial instrument agreed between them.

- Other Investment Income Receivable excluding interest income

The enterprise may have received dividends on shares, earnings on securities, treasury bills, bonds they hold in other enterprises. Record the total amount of money received as dividends in this row in the column for the inquiry year.

- Income from Royalties

Royalties, copyrights etc.: revenue derived from the granting of rights or usage of patents, trademarks, copyrights

- Other income (Items Not covered by in the section)

This includes income that cannot easily be assigned to a specific category or easily separated or income that has not been captured elsewhere. Please specify if any.

**13.1: To be completed for only those engaged in Accommodation and Food services**

<b>INCOME FROM:</b>	<b>VALUE GH CEDIS</b>
13.1.1 Provision of accommodation	
13.1.2 Sale of goods:	
(a) Food	
(b) Beverages -tea, coffee and cocoa	
(c) Alcoholic drinks	
(d) Non –alcoholic drinks	
(e) Tobacco and tobacco products	
13.1.3 Receipts from hotel organized activities and tours	
13.1.4 Receipts from services rendered by hotels e.g. beauty and massage, laundry etc.	
13.1.5 Travel agencies and tour operating activities other than hiring of vehicles	
13.1.6 Rental and leasing of vehicles for tourist activities	
13.1.7 Other	
13.1.8 <b>TOTAL</b>	

**13.2: To be completed for only those engaged in Transport services**

<b>INCOME FROM:</b>	<b>VALUE GH CEDIS</b>
13.2.1 Transport of passengers	
13.2.2 Transport of goods	
13.2.3 Warehousing and Storage	
13.2.4 Courier/Postal services	
13.2.5 Travel agencies and tour operating activities other than hiring of vehicles	
13.2.6 Sales of goods purchased purposely for resale	
13.2.7 Rental and leasing of vehicles for tourist activities	
13.2.8 Rental and leasing of goods and equipment	
13.2.9 Rental and lease of office space	
13.2.10 Transport of liquid or gas via pipeline	
13.2.11 Other	
13.2.12 <b>TOTAL</b>	

**13.3: To be completed for only those engaged in Arts, Entertainment and Recreation Activities**

**INCLUDE: Artefact:** an artifact is an item that reveals valuable information about the society that made or used i.e. painted pottery. This question asks for the amount of money realized from the sale of artefacts, albums, and other similar products.

**Ticket sales.** This question is interested in sales obtained by the National Lotteries for its clients who stake lotto.

**Entry fees.** This question is interested in the total fees obtained from the country's tourist, historical, eco-tourism, etc. sites for recreation.

**Gate fees:** This question refers to fees obtained from the country's stadia, national and regional theatres for entertainment.

**Membership fees:** fees paid by individual members of an organization. E.g. MUSIGA.

**Performance fees:** The question refers to fees charged by an individual or group of persons to perform concert/ drama in a theatre, during funerals, parties or any other social gathering.

**Donations:** Refers to the amount of money obtained from philanthropies.

**Music album:** a music album may contain more than one song. This can be released for sale to the public in a variety of different formats. In most cases, a single is a song that is released separately from an album.

**Video album:** features music video for songs. It contains more than one song.

<b>INCOME FROM:</b>	<b>VALUE GH CEDIS</b>
13.3.1 Sale of artifacts, albums, and other similar products	
13.3.2 Gambling and betting	
13.3.3 Sale of goods in the same condition as received	
13.3.4 Receipt for contract and commission work done for others	
13.3.5 Membership fees	
13.3.6 Entry /gate fees/ticket sales	
13.3.7 Performance fees	
13.3.8 Video and music (audio) rentals	
13.3.9 Government grants or subsidies	
13.3.10 Donations	
13.3.11 Rental of land and premises	
13.3.12 Dividend and other investment income received	
13.3.13 Other	
13.3.14 <b>TOTAL</b>	

**13.4: To be completed for only those engaged in Real Estate Activities**

<b>INCOME FROM:</b>	<b>VALUE GH CEDIS</b>
13.4.1 Sales (including building, land, other properties)	
13.4.2 Rent received	
13.4.3 Commission earned (real estate agent and brokers) <i>Includes commission on selling and buying of lands, renting real estate etc.</i>	
13.4.4 Other	
13.4.5 <b>TOTAL</b>	

**13.5: To be completed for only those engaged in Administrative and Support Service Activities**

<b>INCOME FROM:</b>	<b>VALUE GH CEDIS</b>
<b>Travel agency, tour operators, reservation services and other related activities</b>	////////////////////////////////////
13.5.1 Travel agency services	
13.5.2 Tour operator/guide services	
<b>Other administrative and support service activities</b>	////////////////////////////////////
13.5.3 Employment placement/human resource agencies	
13.5.4 Private security and investigation service	
13.5.5 General cleaning and landscaping activities	
13.5.6 Office support, event organization, call centres and business support	
13.5.7 Other	
13.5.8 <b>TOTAL</b>	

**13.6: To be completed for only those engaged in Information and Communication Activities**

	<b>VALUE GH CEDIS</b>
13.6.1 Publishing of books, newspapers, periodicals and similar activities	
13.6.2 Radio and television programming and broadcasting	
13.6.3 Recording and publishing of music	
13.6.4 Fixed telephone services (prepaid and postpaid)	
13.6.5 Mobile telephone services (airtime)	
13.6.6 Internet communication services (data)	
13.6.7 Computer programming consultancy and related services	
13.6.8 Data processing and data entry services	
13.6.9 Website and hosting services	
13.6.10 Other	
13.6.11 <b>TOTAL</b>	

**13.7: To be completed for only those engaged in Other Service activities**

<b>INCOME FROM:</b>	<b>VALUE GH CEDIS</b>
<b>Activities of membership organizations</b>	////////////////////////////////////
13.7.1 Membership dues (including dues or fees of member)	
13.7.2 Government grants and subsidies	
13.7.3 Donations (including Offerings and tithes)	
<b>Repair of computers and personal household goods</b>	////////////////////////////////////
13.7.4 Repair and maintenance <i>Includes Spare parts, materials used and labour</i>	
13.7.5 Renting and leasing of computer equipment and personal and household goods	
<b>Other Personal Services Activities</b>	
13.7.6 Washing and laundry services	
13.7.7 Hair dressing and beauty treatment services	
13.7.8 Funeral services	
13.7.9 Other	
13.3.10 <b>TOTAL</b>	

**13.8: To be completed for only those engage in Agriculture.**

	VALUE (GH CEDIS)
11.2.1 Sale of livestock products. E.g. Milk, meat, hides and skins	
11.2.2 Sale of any other livestock produced on the farm	
11.2.3 Livestock purchased for resale	
11.2.4 Value of livestock produced and consumed on the farm e.g. crops, meat and milk.	
11.2.5 Revenue from transport and other services, contract work, hiring out plant and equipment	
11.2.5 Subsidies (e.g. veterinary drugs, feed, fertilizer and pesticides )	
11.2.6 Rental or lease of office space or other real estate	
11.2.7 Rents received on land	
11.2.8 Interest received	
11.2.9 Dividend received	
11.2.10 Insurance claims received	
11.2.11 Current transfers	
11.2.12 Other (Specify)	
<b>11.2.13 TOTAL</b>	

**14.1 Other Income**

INCOME FROM:	VALUE GH CEDIS
14.1.1 Capital transfer received	
14.1.2 Value of goods sold in the same condition as purchased	
14.1.3 Rent received for the hire/lease of building, plant and machinery and furniture, land, etc.	
14.1.4 Insurance claims received:	
14.1.5 Subsidies and grants received from	
(a) Within Ghana	
(b) Overseas	
14.1.6 Income from:	
(a) Interest received	
(b) Dividends received	
(c) Royalties, copyrights etc.,	
14.1.7 Profit or loss received from any other business in which you have an investment interest	
14.1.8 Bad and doubtful debts recovered	
14.1.9 Exchange gain (due to appreciation of currency)	
14.1.10 Gain on sale of fixed assets	
14.1.11 All other income received (specify).....	
<b>14.1.12 TOTAL</b>	

### 13 Revenue from Sale of Goods and Services

#### 13.1: To be completed for only those engaged in Health Delivery activities

INCOME FROM:	VALUE GH CEDIS
13.1.1 Medical services paid in cash (both in and out patients) <b>This includes the following medical services.</b> ✓ <i>Surgical services</i> ✓ <i>General and specialized consultation</i> ✓ <i>Dental services</i> ✓ <i>Physiotherapeutic services</i> ✓ <i>Childbirth and related service</i> ✓ <i>Medical laboratory service</i> ✓ <i>Diagnostic-imaging services (x-ray)</i> ✓ <i>Nursing services</i> ✓ <i>Ambulance services</i> ✓ <i>Room/bed charges</i> ✓ <i>etc</i>	
13.1.2 Medical services for NHIS patients (both in and out patients) <b>This includes the following medical services.</b> ✓ <i>Surgical services</i> ✓ <i>General and specialized consultation</i> ✓ <i>Dental services</i> ✓ <i>Physiotherapeutic services</i> ✓ <i>Childbirth and related service</i> ✓ <i>Medical laboratory service</i> ✓ <i>Diagnostic-imaging services (x-ray)</i> ✓ <i>Nursing services</i> ✓ <i>Ambulance services</i> ✓ <i>Room/bed charges</i> ✓ <i>etc.</i>	
13.1.3 Sale of pharmaceuticals and other medical supplies	
13.1.4 Donations	
13.1.5 Government grants and subsidies	
<b>13.1.6 OTHER</b>	
<b>13.1.7 TOTAL</b>	

#### 13.2: To be completed for only those engaged in Social Work Activities

INCOME FROM:	VALUE GH CEDIS
13.2.1 Donations	
13.2.2 User Fees (including boarding, lodging, etc )	
13.2.3 Fundraising	
13.2.4 Feeding fees	
13.2.5 Government grants and subsidies	
13.2.6 Other	
<b>13.2.7 TOTAL</b>	

**13.3: To be completed for only those engaged in Education service activities**

<b>INCOME FROM:</b>	VALUE GH CEDIS
13.3.1 Tuition fees	
13.3.2 User Fees (including boarding, lodging, etc )	
13.3.3 Feeding fees	
13.3.4 P.T.A dues	
13.3.5 Sale of books and other educational material including uniforms/sports wares	
13.3.6 Government grants and subsidies	
13.3.7 Donations	
13.3.8 Other	
<b>13.3.9 TOTAL</b>	

**13.4: To be completed for only those engaged in Professional, Scientific, and Technical Activities**

	VALUE GH CEDIS
13.4.1 Legal activities	
13.4.2 Accounting, bookkeeping and auditing activities, tax consultancy :	
13.4.3 Activities of head offices	
13.4.4 Management consultancy activities	
13.4.5 Architectural and engineering activities and related technical consultancy	
13.4.6 Technical testing and analysis	
13.4.7 Research and experimental development in natural sciences and engineering	
13.4.8 Research and experimental development in natural sciences and humanities	
13.4.9 Advertising	
13.4.10 Market research and public opinion polling.	
13.4.11 Specialized design activities	
13.4.12 Photographic activities	
13.4.13 Other professional scientific and technical activities	
13.4.14 Veterinary activities	
13.4.15 Other	
13.4.16 <b>TOTAL</b>	

**13.5: To be completed for only those engaged in Banking Service Activities**

<b>INCOME</b>	VALUE GH CEDIS
<b>BANKING SERVICES</b>	
13.5.1 Interest income	
13.5.2 Financial service charges received	
13.5.3 Other service charges	
135.4 Sales of banking products	
13.5.5 Operating subsidies	
13.5.6 Commission and fees received	
13.5.7 Dividend received	
13.5.8 Gains on dealing assets (bonds, etc)	
13.5.9 Revenue from rental or lease of office space or other real estate	
13.5.10 Other	
13.5.11 <b>TOTAL</b>	

**13.6 To be completed for only those engaged in Insurance Service Activities**

<b>INSURANCE AND PENSION SERVICES</b>	<b>VALUE GH CEDIS</b>
13.6.1 Sales of insurance products (premium)	
13.6.2 Revenue from rental or lease of office space or other real estate	
13.6.3 Investment Income	
13.6.4 Underwriting Income	
13.6.5 Operating subsidies	
13.6.6 Commission and fees received	
13.6.7 Re-insurance	
13.6.8 Actual pension contribution received (Fund management firms)	
13.6.9 Change in actuarial reserves	
13.6.10 Other	
<b>13.6.11 TOTAL</b>	

**14.1 Other Income**

<b>INCOME FROM:</b>	<b>VALUE GH CEDIS</b>
14.1.1 Capital transfer received	
14.1.2 Value of goods sold in the same condition as purchased	
14.1.3 Rent received for the hire/lease of building, plant and machinery and furniture, land, etc.	
14.1.4 Insurance claims received:	
14.1.5 Subsidies and grants received from	
(a) Within Ghana	
(b) Overseas	
14.1.6 Income from:	
(a) Interest received	
(b) Dividends received	
(c) Royalties, copyrights etc.,	
14.1.7 Profit or loss received from any other business in which you have an investment interest	
14.1.8 Bad and doubtful debts recovered	
14.1.9 Exchange gain (due to appreciation of currency)	
14.1.10 Gain on sale of fixed assets	
14.1.11 All other income received (specify).....	
<b>14.1.12 TOTAL</b>	



## QUESTION 14: INDUSTRIAL CAPACITY UTILIZATION

This question should be answered by establishments that use the same set of plant and machinery for producing a number of products. Optimum or Full Production Capacity refers to the quantity that can be produced with existing plant and machinery if there are no interruptions in production during the 2013 financial year (e.g. interruptions caused by lack of raw materials, power cuts, machine failure, strikes etc.) Record the estimated percentage utilization in the box provided to the right. The figure should range from 001 to 100.

**Industrial Capacity Utilization is not relevant in Construction enterprise and therefore this question is not asked in the Construction questionnaire.**

### Example

<p>14. <b>INDUSTRIAL CAPACITY UTILIZATION</b> <i>(Complete if N/A is entered in 14 col. 3).</i></p> <p>Give an estimate of percentage UTILIZATION of optimum or full production capacity (with existing plant and machinery).</p>	<p>PERCENT</p> <input type="text"/>
---	-------------------------------------

## RESEARCH AND DEVELOPMENT (R&D)

### Definition

R&D comprise creative work undertaken on a systematic basis in order to increase the stock of knowledge, including knowledge of man, culture and society, and the use of this stock of knowledge to devise new applications.

### Examples:

- Investigating electrical conducting in crystals is basic research; application of crystallography to the properties of alloys is applied research.
- New chip designs involve development.
- Investigating the limiting factors in chip element placement lies at the border between basic and applied research, and increasingly involves nanotechnology.
- Much services R&D involves software development where the completion of the project is dependent on a scientific or technological advance and the aim of the project is the systematic resolution of the scientific or technological uncertainty.

## SECTION 7: PRODUCT INNOVATION

A product innovation is the introduction to market of a new or significantly improved good or service with respect to its capabilities, such as improved user-friendliness, components, software or sub-systems. The innovation (new or improved) must be new to your firm, but it does not need to be new to your industry sector or market. It does not matter if innovation was originally developed by your firm or by other firms. The next set of questions will refer to this new or significantly improved goods or service as a "product innovation".

Note that the latest terminology classifies "products" as consisting of both "goods" and "services". For example, a firm in the financial services sector may talk of a "new financial product".

**15.1:** For your financial year 2013, did your firm introduce any goods and/or service to the market that are: Yes = 1; No = 2; Don't Know = 3 (if no to all go to 19.1). (Please circle)

Circle the appropriate digit, 1="YES" or 2="NO" or 3= "Don't know" in box provided for each of the three types of innovation activities. If "NO" answers are provided for all four, **Skip to 19.1**

**15.2:** Using the definition of product innovation above, please estimate the percentage of your firm's total sales in your financial year 2013 from the activities below.

A =  $\frac{\text{Total Sales of product(s) that are new to the firm}}{\text{Total sales of the firm during the 2013 financial year}} \times 100$

B =  $\frac{\text{Total Sales of product(s) that are new to the Ghanaian market}}{\text{Total sales of the firm during the 2013 financial year}} \times 100$

Please use the same method to compute C

**15.3:** Please circle the products (goods or services) innovations mainly developed for? Yes = 1; No = 2; Don't Know = 3

**15.4:** Please describe the **main** product (goods or services) innovation that your firm introduced to the market in the financial year 2013.

**15.5:** Please state the percentage of your firm's total sales that was represented by sales from the product (goods or services) innovation described in question 15. 4 above? E.g.

1	0	%
---	---	---

**15.6:** Please describe in detail how the main product (goods or service) innovation is different from the most similar product or service.

**15.7:** Please state whether the main product introduced

**15.8** Please state if your firm import materials or received supplies from foreign origin in 2013 for innovation activities. ***If no skip to section 8***

**15.9** Please state why the materials were imported rather purchased locally. (***Please circle***)

## SECTION 8: PROCESS INNOVATION

Process innovation is the **use (implementation) of new or significantly improved methods** for the production or supply of goods and services. The next set of questions will refer to any new or significantly improved method as a "process innovation". The innovation (new or improved) must be new to your firm, but it does not need to be new to your industry sector or market. It does not matter if the innovation was originally developed by your firm or by other firms. Exclude purely organizational innovation such as changes in firm structure or management practice.

**Please read the instructions carefully and answer the in this section. All the questions are self-explanatory and make sure you observed the skip patterns.**

## **SECTION 9: INNOVATION ACTIVITIES**

**Innovation activities** include the acquisition of machinery, equipment, software, licensed engineering and development work, training, marketing and research and experimental development (R&D) when they are **specifically** undertaken to develop and/or implement a product or process innovation.

**Please read the instructions carefully and answer the in this section. All the questions are self-explanatory and make sure you observed the skip patterns.**

## **SECTION 10: CERTIFICATION OF THIS QUESTIONNAIRE**

This section is to certify the authenticity of the information collected as well as enable us to know who to contact.

(a) Respondent's Comments

Thank the respondent and ask him/her to write his/her comments in the space provided. The enumerator should write comment for the respondent if the latter cannot write.

(b) Ask the respondent to write his/her name, telephone number (if any), signature and/or stamp, designation and date.

(c) The enumerator as well as supervisor and regional supervisor should complete this portion of the questionnaire.

(d) This should be left for office use.

## **SECTION 11: ENUMERATOR'S REVIEW**

These are checks designed to ensure that the questionnaires from the field are complete (i.e. all the relevant questions have been answered) and the data accurate, to avoid or reduce instances of having to go back to the field for re-enumeration. The enumerator is to review this section of the questionnaire with the respondent before the latter completes the certification of the questionnaire.

### **A. COMPLETENESS CHECK**

This check is designed to ensure that key data items have been completed. It consists of a list of the key data items and two boxes (marked Yes and No), one of which must be marked for each data item. An explanation should be given for all data items that are marked "No". Go through the questions one after the other in the order set out on the questionnaire. Where an answer is missing, ask the respondent to supply the data. If the respondent has a valid reason for not answering, write this down in the space provided for remarks.

## Example

### SECTION 12: ENUMERATOR'S REVIEW

The enumerator will review your form for completeness and accuracy before you complete the certification.

**a. COMPLETENESS CHECKS**

*Mark (X) in the box that applies.*

Have the following questions been completed?

Question	Yes	No
1.3		
1.6		
2.1		
2.4		
3.3		
4.3		
5.7		
6.14		
7.11		
8.7		
9.8		
10.29		

Question	Yes	No
11.11 col 6		
12.8		
13.8		
14		
15.1		
15.2		
15.3		
15.4		
15.5		
15.6		
15.7		
15.8		

Question	Yes	No
15.9		
16.1		
16.2		
16.3		
16.4		
16.5		
16.6		
17.1		
17.2		
17.3		
17.4		
17.5		

Question	Yes	No
17.6		
17.7a		
17.7b		
17.8		
18.1		
18.2		
18.3		
19.1		
19.2		
19.3		
19.4		
19.5		

\* If NO explain in "REMARKS"

REMARKS.....  
 .....

## **B. CONSISTENCY CHECKS**

The following four checks b, c, d and e are to ensure that the data collected on certain economic indicators are consistent with answers given elsewhere in the questionnaire.

### **b. Average Annual Wage per Employee**

The average annual wage per employee would be calculated and compared with the Government's minimum wage paid to employees in 2013. To calculate the average annual wage per employee, divide the sum of the entries in question 4.3 Column 1 and 2 (i.e. all cash payments and payments in kind), by the sum of the entries in question 2.1.1 and 2.1.2 (i.e. number of operatives and other workers). Enter the result in the space provided. If the average is less than 248,400 cedis go over the calculations once more and move on to the next check.

**Example**

Calculate and enter figures for checks (b, c and d)

CHECK	CALCULATIONS REQUIRED	FIGURES FOR CENSUS (GH CEDIS)
b. Average annual wage per employee	Question 3.3 col (1) / question 2.1 col. 1a	

**Example**

**c. Sales, Other Receipts, Input Costs, Wages and Salaries**

This is to check whether sales and other receipts of the establishment (revenue) were greater than the costs (expenditure) during the 2013 financial year (i.e. to check whether the establishment operated at a profit during the financial year). Complete the entries in the two boxes and answer the question asked by marking the box that applies. If the box for "NO" is marked, give an explanation in the space for remarks.

c. \*Sales, other receipts, input costs, wages and salaries\*

INPUT COSTS, WAGES & SALARIES

SALES & RECEIPTS

Question 11.1

.....

B

Question 3.3 col. 1 .....

Question 7.11 col. 5 .....

Total .....

Is the answer in box A greater than the total in box B?

Mark (X) in the box that applies.

1

YES

2

NO

(Explain a "NO" in 'Remarks')

REMARKS

.....  
 .....  
 .....

**d. Stocks, Production and Sale of Finished Goods**

The purpose of this check is to ensure that the sum of the stock of finished goods at the beginning of the year and production during the year is equal to the sum of the stock of finished goods at the end of the year and sales during the year. Complete the entries in the two boxes and answer the question asked by marking the box that applies. If the box for “NO” is marked, give an explanation in the space for remarks.

**Example**

d. Stocks, production and sale of finished goods.

Question 5.7 col. 1 ..... Question 11.57 col.5 ..... Total .....	Question 5.7 col. 2 ..... Question 11.11 col. 6 ..... Total .....
--	---

Are the totals in the A and B boxes equal?

**Mark (X) in the box that applies.**

YES
  NO (Explain a “NO” in ‘Remarks’)

REMARKS

.....

.....

.....

**e. Equality of answers to sme questions**

This is to ensure consistency of answers to the same question given in different parts of the questionnaire. Mark an (X) in the box that applies to each question asked. If the box for “NO” is marked for any question give an explanation in the space provided for remarks.

**SOURCE OF DATA**

This will assist in the interpretation of data collected. The sources of data (box 1 to 4) have been explained at the beginning of this chapter. Mark the box that applies. If more than one box is marked indicate in the space for remarks the number of questions from each source.

**Example**

f. Source of Data

Mark (X) in the box/boxes that applies/apply.

<input type="checkbox"/>	Data derived from	<input type="checkbox"/>	
<input checked="" type="checkbox"/>	financial statements	<input checked="" type="checkbox"/>	Careful estimates
<input type="checkbox"/>	Other documentary	<input type="checkbox"/>	
<input checked="" type="checkbox"/>	sources	<input checked="" type="checkbox"/>	Estimates

If more than one box is marked, indicate in space for remarks the number(s) from each source.

REMARKS

.....  
.....  
.....

g. This questionnaire was completed by Mark (X) in the box that applies.

<input checked="" type="checkbox"/>	Respondent	<input checked="" type="checkbox"/>	Enumerator
-------------------------------------	------------	-------------------------------------	------------

Example

SECTION 8: CERTIFICATION OF THIS QUESTIONNAIRE

A. Thank you for completing this questionnaire. Please enter any comments which would assist in the interpretation of the information given.

COMMENTS: .....  
.....  
.....  
.....

B. NAME OF PERSON SUPPLYING THE INFORMATION      TELEPHONE NO.  
.....

SIGNATURE: .....

STAMP

DESIGNATION: .....      DATE: .....

C. ENUMERATOR'S NAME: .....

ENUMERATOR'S ID NO. ....

DATE OF INTERVIEW .....

SUPERVISOR'S NAME: .....

SUPERVISOR'S PHONE NO. ....

SUPERVISOR'S SIGNATURE: .....

ZONAL COORDINATOR'S NAME: .....

ZONAL COORDINATOR'S SIGNATURE .....

D. CLERICAL PROCESSING      **(FOR OFFICE USE)**

EDITOR'S NUMBER .....      SIGNATURE: .....

DATE: .....

CODER'S NUMBER: .....      SIGNATURE: .....

DATE: .....

VERIFIER'S NUMBER .....      SIGNATURE: .....

DATE: .....

DATE PASSED FOR DATA ENTRY: .....      SIGNATURE: .....

## **GLOSSARY**

### **ACCOUNTING PERIOD**

The period covered by the firm's accounts. Usually the financial year is 1 January to 31 December, but other possibilities are:

1 April - 31 March

1 July - 30 June

### **ANCILLARY**

Additional or extra; serving or supporting. An ancillary warehouse is a warehouse supporting the establishment.

### **AUXILLARY**

Helper or Supporter. Auxiliary supplies are supplies that help in the process. An auxiliary machine is a machine that supports the production process.

### **BOOK VALUES**

The values that appear in an establishment's accounting records. Where the financial statement has not been prepared, book values should be available from the accounting records.

### **COMMISSION**

Order for something to be made. An establishment may do commission work on materials supplied by another establishment.

### **PAYMENTS**

Payments for selling goods or rendering services, which increase with the quantity of goods sold or services rendered.

### **CONTRACT**

An agreement to do some work. An establishment may undertake contract work for another

### **REFERENCE NUMBER**

The number on each questionnaire that enables the movement of the questionnaire during field work and data processing to be controlled.

### **COVERAGE**

The units counted or enumerated. The size coverage of phase 2 of the industrial census is all in-scope establishments engaging 10 persons or more and a sample of those engaging less than 10 persons. The geographical coverage is all of Ghana.

### **CURRENT**

Of the present time. Current repair and maintenance on buildings are those required to keep fixed assets in good order and working condition.

### **DATA PROCESSING**

The census stage that follows data collection. It comprises the following activities: programme writing and testing, editing and coding, data entry, verification, validation and tabulation.

### **DELIVERED COST**

Same as purchasers' prices; that is the delivered cost at the establishment including the purchase price, charges for transport, the cost of insurance, the value of packaging materials paid for, and taxes and duties on goods.

### **DEPRECIATION**

The value of buildings, machinery or transport used up through wear and tear in a year. The formal definition is 'the value, at current replacement cost, of the reproducible fixed assets used up during the year as a result of normal wear and tear'.

**EDITING**

A process that questionnaires go through before they are forwarded for data entry. The questionnaires are reviewed for consistency and accuracy.

**EMPLOYEE**

A person working for, and being paid by an establishment.

**ESTABLISHMENT**

An establishment is a unit engaged in the production of goods or services of the same kind usually at one location. The typical establishment is a single firm engaging in a single kind of business under a single ownership at a single location.

**ENUMERATION**

To enumerate is to name one by one as in counting. Enumeration is the act of naming one by one and collecting information from establishments.

**ENUMERATORS**

An enumerator is a person who counts off one by one. In the industrial census he is the field worker who administers the questionnaire and carried out other field procedures.

**FIELD SUMMARY**

The totals of selected information compiled by the enumerator at the end of enumeration

**FINANCIAL YEAR**

The firm's accounting period. The firm's financial accounts relate to a financial year which may not be the calendar year. A common financial year is the 1 April to 31 March of the following year.

**FINISHED GOODS**

All goods made by the establishment which are ready for sale.

**GROSS**

Gross means without deduction. Thus gross remuneration is the total payment before deductions.

**INDUSTRIAL CAPACITY UTILISATION**

Refers to the proportion of an establishment's plant and machinery being used in production. Full production capacity refers to the quantity that can be produced with existing plant and machinery if there are no interruptions in production due to shortage of raw materials, power cuts, machine failure, strikes, etc.

**INDUSTRIAL ACTIVITY**

The particular activity or activities undertaken by the establishment. Examples of industrial activity are: Processing meat products

Manufacture of agricultural machinery and equipment.

**IN-KIND (Payment in-kind)**

Goods or services provided for the employees free of charge or at markedly reduced cost.

**LEARNERS**

Persons undergoing on-the-job training without pay. These include unpaid apprentices.

**MATERIALS OF FOREIGN ORIGIN**

Materials imported into Ghana. Foreign origin refers to where the materials were produced. The materials may be sold in Ghana; if produced abroad they are still to be entered as of foreign origin.

**MATERIALS OF DOMESTIC ORIGIN**

Materials produced in Ghana.

## **OWN ACCOUNT**

For one's self. Work done on own account is work done by the establishments own labour force on the establishments fixed assets using its own materials.

## **OPERATIVES**

Persons directly engaged in the operation of industrial machinery or in carrying out an industrial process. Also referred to as direct production workers.

## **PURCHASERS' PRICES (Delivered Cost)**

Purchasers' prices are the delivered value at the establishment including the purchase price, charges for transport, the cost of insurances, the value of packaging materials paid for and taxes and duties on the goods.

## **QUESTIONNAIRE**

The document on which data is collected. It contains questions and instructions for completion.

## **RAW MATERIALS**

Materials which are to be processed or manufactured into another form.

## **RESPONDENT**

A person who supplies information for the completion of the questionnaire. In an industrial census respondents are mainly accountants, proprietors and managers.

## **SCOPE**

Range of view or enquiry. In the industrial census the scope is establishments engaged primarily in Mining and Quarrying Manufacturing and the Production and Distribution of Electricity Gas and Water. Establishments engaged in these industrial activities are in-scope.

## **SECOND HAND FIXED ASSETS**

Assets, buildings, machinery and transport previously used in Ghana.

## **STOCK**

Reserves of raw material or goods. A manufacturer stock piles raw materials between purchases and uses them in the manufacturing process.

## **TABLES**

Arrangement of data in columns and rows. The survey statistician sets out the results of the census in tables. The final product of data of data processing is the printing out of tabulated data. Tables are the basis of further analysis.

## **UNPAID FAMILY WORKERS**

Persons living in the household of an owner and working in the establishment without regular pay for at least one third of the normal working period.

## **WORK IN PROGRESS**

Materials which have been partially processed by the establishment, but which are not usually sold without further processing.

**APPENDIX 1**

**IBES II 2013**

**ENUMERATION CONTROL FORM**

NAME OF ZONE: ..... ZONE No. .... NAME OF ENUMERATOR: .....

CONTROL NO. 1	NAME OF ESTABLISHMENT 2	PHYSICAL LOCATION 3	INDUSTRIAL ACTIVITY 4	TYPE OF QUESTIONNAIRE 5	DATE OF 1 <sup>ST</sup> VISIT 6	DATE OF COMPLETION OF FORM		NAME OF RESPONDENT 8	REMARKS 9
						COLLECTED 7A	INTERVIEWED 7B		

NAME OF ENUMERATOR .....

NAME OF SUPERVISOR .....

SIGNATURE OF ENUMERATOR .....

SIGNATURE OF SUPERVISOR .....

DATE .....

DATE .....