



Republic of Ghana

8

GHANA STATISTICAL SERVICE  
P.O. BOX GP1098  
ACCRA

# INTEGRATED BUSINESS ESTABLISHMENT SURVEY (IBES) 2015

## *WHOLESALE AND RETAIL TRADE SERVICE; REPAIR OF MOTOR VEHICLES AND MOTOR CYCLES ACTIVITIES*

(CALENDAR YEAR 2013 OR FINANCIAL YEAR INCLUDING AT LEAST SIX MONTHS OF 2013)

### GENERAL INFORMATION

This questionnaire is for Wholesale and Retail Trade Service; Repair of Motor Vehicles and Motor Cycles Activities. A questionnaire must be completed for each establishment. An interviewer will visit each establishment and assist in completing the questionnaire. A copy of the questionnaire may be retained for the establishment's record.

If book figures are not available, carefully prepared estimates will be accepted.

### INFORMATION SUPPLIED CONFIDENTIAL

All information supplied is confidential under the Statistical Service Law, P. N. D. C. Law 135. The information shall be used by Statistical Service in the preparation of statistics in accordance with the Statistical Service Law. The information provided shall not be used for the purpose of taxation.

*In case of any further enquiries, please contact: 0244865832 / 0243267403 / 0244760080 / 0504833815*

**INSTRUCTION FOR COMPLETING THIS QUESTIONNAIRE**

- a. PLEASE COMPLETE ALL PARTS OF EACH QUESTION INCLUDING TOTALS. DO NOT WRITE IN SPACES MARKED **“FOR OFFICE USE”** READ INSTRUCTION(S) ACCOMPANYING EACH QUESTION BEFORE COMPLETING.
- b. Use a dash (-) where the question is applicable but no data is available.
- c. Where the response to a question is zero, write ‘0’
- d. If a question does not apply, write N/A (i.e. Not Applicable) in the space provided.
- e. All monetary values should be recorded in GH CEDIS except where otherwise indicated in a question.
- f. The accounting period covered by this questionnaire should include at least six (6) months of 2013.

**SECTION 1: IDENTIFICATION AND CLASSIFICATION INFORMATION**

ESTABLISHMENT REFERENCE NUMBER

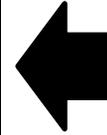
ENUMERATION ZONE NUMBER

--	--	--	--	--	--	--	--	--	--

--	--	--

1.1: NAME AND PHYSICAL LOCATION OF ESTABLISHMENT

1.1.1	NAME OF ESTABLISHMENT: .....
1.1.2	STREET NAME: .....
1.1.3	SUBURB/AREA: .....
1.1.4	EXACT LOCATION: .....
	.....
1.1.5	TOWN NAME: .....
1.1.6	DISTRICT NAME .....
1.1.7	REGION NAME: .....



PLEASE  
AMEND IF  
INCORRECT

**FOR OFFICE USE**


1.2: OTHER INFORMATION

1.2.1:	POSTAL ADDRESS: .....										
1.2.2:	TELEPHONE NUMBER: <table border="1"><tr><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td></tr></table>										
1.2.3:	E-MAIL ADDRESS: .....										
1.2.4	FORM OF ORGANIZATION (e.g. Head Office, Subsidiary, Single establishment): .....										
1.2.5:	TYPE OF OWNERSHIP (Private, Public, PPP): .....										
1.2.6:	NATIONALITY OF OWNERSHIP:.....										
1.2.7	TYPE OF LEGAL ORGANIZATION (e.g. Limited Liability Co., Partnership etc.): .....										
1.2.8	NAME OF CONTACT PERSON: .....										
1.2.9	YEAR OF COMMENCEMENT OF BUSINESS .....										



PLEASE  
AMEND IF  
INCORRECT

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).....  
and mark (X) in the appropriate boxes for the period of operation.

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

3 Establishment did not operate during 2013.

1.4 REASON(S) FOR NOT OPERATING THROUGHOUT THE YEAR

FOR OFFICE USE

.....  
.....

--	--	--

1.4.1 How many years has the establishment been located at the current address?

1.4.2 What were the reasons for locating at the present address? (Multiple responses are possible)

A	It is close to the place where the founder was born, grew up or has family	
B	Infrastructure (power, roads etc.) is good	
C	It is close to where customers are located	
D	There are many workers that the establishment needs in the vicinity	
E	It is close to important suppliers / raw material	
F	Rents / land prices are cheap	
G	The environment is dynamic / it is close to other successful firms	
H	Other (Specify)	

1.4.3 PERIOD OF NORMAL PRODUCTION

For which of these months was the establishment's production average/normal?  
Mark (X) in the appropriate boxes.

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

1.5 TYPE OF RECORDS OF ACCOUNT KEPT BY ESTABLISHMENT

Does the establishment keep some form of record or accounts? Mark (X) in the box that applies

1 YES  2 NO (*Skip to 1.6*)

1.5.1 ACCOUNTING PERIOD

Please state the accounting period covered by this questionnaire.

From ..... / ..... / 20 ..... to ..... / ..... / 20 .....  
(DD/MM/YY)

1.6 PRINCIPAL ACTIVITY

1.6.1: Describe establishment's principal activity during the 2013 financial year.

.....  
.....

**FOR OFFICE USE**

--	--	--	--

1.6.2: Other activities during the 2013 financial year

1.6.2.1 .....  
1.6.2.2 .....  
1.6.2.3 .....

**FOR OFFICE USE**


1.6.3 Is the principal activity the same for the 2014 financial year?

Mark (X) in the box that applies

1 YES  2 NO

If No, state the principal activity for the 2014 financial year

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

**FOR OFFICE USE**

--	--	--	--



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 employee 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 allowance.  
*INCLUDE* Wages paid during vacation, sick leave and study leave with pay  
*INCLUDE* Contribution payable by the employees and deducted by the employer such as the Social Security and National Insurance Trust (SSNIT) 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	<b>WAGES AND SALARIES</b>
	<b>ALL PAYMENTS IN CASH AND KIND (GH CEDIS)</b>
3.1 All Cash Payment	
3.2 Goods and Services paid in kind	
3.3 <b>TOTAL</b>	

4. **SUPPLEMENTS TO WAGES AND SALARIES DURING THE 2013**

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

4.1 Social Security	
4.2 Others (Specify)	
4.3 <b>TOTAL</b>	

**SECTION 3: STOCKS**

**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* goods owned by this establishment but held by others.

*EXCLUDE* goods owned by others but held by this establishment.

*VALUATION* should be at book value.

TYPE OF STOCK	VALUE OF STOCKS (GH CEDIS)	
	AT BEGINNING OF FINANCIAL YEAR 2013 1	AT END OF FINANCIAL YEAR 2013 2
5.1 Consumables and supplies		
5.2 Goods purchased for resale		
5.3 Other (Specify)		
5.4 <b>TOTAL (sum of 5.1 to 5.3)</b>		

**SECTION 4: FIXED CAPITAL FORMATION**

**6. ADDITONS TO AND SALES OF FIXED ASSETS DURING THE 2013 FINANCIAL YEAR**

VALUE OF FIXED ASSETS AND DEPRECIATION ALLOWED DURING THE 2013 FINANCIAL YEAR

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.

BOOK VALUE OF FIXED ASSETS PURCHASED (Column 1)

*INCLUDE* the book value of fixed assets acquired by the establishment prior to the 2013 financial year.

FIXED ASSETS PURCHASED (Column 2)

*INCLUDE* the cost of new fixed assets acquired by the establishment during the 2013 financial year.  
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 as at the end of 2013 financial year.

*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 THE BEGINNING OF FINANCIAL YEAR 2013 (GH CEDIS) 1	FIXED ASSETS PURCHASED IN 2013 2	VALUE OF SALES OF FIXED ASSETS (GH CEDIS) 3	DEPRECIATION (GH CEDIS) 4	BOOK VALUE AS AT THE END OF FINANCIAL YEAR 2013 (GH CEDIS) 5
6.1 Land (undeveloped land)				//////////////////// ////////////////////	
6.2 Residential Buildings					
6.3 Non-Residential Buildings					
6.4 Other construction and land improvements					
6.5 Machinery, plant and other equipment (except for transport & electricity)					
6.6 Generator set & Plant					
6.7 Transport and equipment					
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 <b>TOTAL (sum of 6.1 to 6.14)</b>					

**SECTION 5: INPUT COSTS**

7.1 REPORTING PERIOD IN 2013 (TIME PERIOD)

For the period 2013, what is the easiest **time period** for you to use in reporting the cost of inputs and the value of your establishment's outputs.

1 1 year     2 6 months     3 1 month     4 2 weeks     5 1 week     6 other (specify) .....

7.2 **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 5, 6 and 7 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.

*INCLUDE*            materials and components used in the account production of fixed assets or used by other establishments in making product for this establishment under contract.

*INCLUDE*            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.

DESCRIPTION OF MATERIAL	FOR OFFICE USE	UNIT OF MEASURE	MATERIALS PURCHASED DURING THE 2013 FINANCIAL YEAR						
			TOTAL QUANTITY	AVERAGE UNIT PRICE		TOTAL DELIVERY COST (GH CEDIS)	ORIGIN OF MATERIALS		
				4			DOMESTIC (GH CEDIS)	IMPORTED (GH CEDIS)	
				GH CEDIS	P				5
1	2	3							
7.2.1									
7.2.2									
7.2.3									
7.2.4									
7.2.5									
7.2.6									
7.2.7									
7.2.8									
7.2.9									
7.2.10 All other materials purchased not listed individually above.	///////// ///////// /////////	///////// ///////// /////////	///////// ///////// /////////	///////// ///////// /////////	///////// ///////// /////////				
7.2.11 <b>TOTAL (sum of 7.2.1 to 7.2.10)</b>	///////// ///////// /////////	///////// ///////// /////////	///////// ///////// /////////	///////// ///////// /////////	///////// ///////// /////////				

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

State in delivery cost (purchaser's price).

*INCLUDE* fuel for transport and machines (as well as fuel used to generate electricity).

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

(b) fuel purchased as raw materials to enter into the products of the establishment.

TYPE OF FUEL	FOR OFFICE USE	UNIT OF MEASURE	QUANTITY	DELIVERY COST (GH CEDIS)
	1	2	3	4
8.1 Diesel for generating electricity				
8.2 Diesel for transport equipment and other machines				
8.3 Petrol for generating electricity				
8.4 Petrol for transport equipment 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 <b>Total (sum of 8.1 to 8.9)</b>	////////////////////	////////////////////	////////////////////	

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 fuel. (same as 8.7 col. 4)	
9.3 Purchase of electricity	
9.4 Purchase of water	
9.5 Purchase of goods for resale	
9.6 Other (Specify)	
9.7 <b>TOTAL (sum of 9.1 to 9.6)</b>	

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, 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 Tax (e.g. Property Tax)	
10.16 Office stationery and supplies	
10.17 Management and consultation fee	
10.18 Rent paid for hiring of furniture, building, plant and machinery, land etc.	
10.19 Interest paid	
10.20 Dividend paid	
10.21 Royalty paid	
10.22 Business licenses, rates on property paid to central or local government etc.	
10.23 Insurance paid	
10.24 Exchange rate losses (losses due to currency depreciation)	
10.25 Loss on sale of fixed assets	
10.26 Payment for hotel organized activities and tours	
10.27 Other (Specify).....	
<b>10.28 GRAND TOTAL</b>	

**SECTION 6: REVENUE**

**11.1 TO BE COMPLETED BY ESTABLISHMENT IN MAINTENANCE AND REPAIR OF MOTOR VEHICLE AND CYCLES ACTIVITIES**

<b>INCOME</b>	<b>VALUE (GH CEDIS)</b>
11.1.1 Charges for maintenance and repairs of motor vehicle	
11.1.2 Charges for maintenance and repairs of motor cycles	
11.1.3 Other (Specify)	
<b>11.1.4 TOTAL</b>	

















**12.1 OTHER INCOME**

INCOME FROM:	VALUE (GH CEDIS)
12.1.1 Capital transfer received	
12.1.2 Value of goods sold in the same condition as purchased	
12.1.3 Rent received for the hire/lease of building, plant and machinery and furniture, land, etc.	
12.1.4 Insurance claims received:	
12.1.5 Subsidies and grants received from	////////////////////////////////////
(a) Within Ghana	
(b) Overseas	
12.1.6 Income from:	////////////////////////////////////
(a) Interest received	
(b) Dividend received	
(c) Royalties, copyrights etc.,	
12.1.7 Profit or loss received from any other business in which you have an investment interest	
12.1.8 Bad and doubtful debts recovered	
12.1.9 Exchange gain (due to appreciation of currency)	
12.1.10 Gain on sale of fixed assets	
12.1.11 All other income received (Specify).....	
<b>12.1.12 TOTAL</b>	

**SECTION 7: INTERVIEWER'S REVIEW**

The interviewer will review the form for the completeness and accuracy in the following section 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		
1.5		
1.6		
2.1		
2.4		
3.3		
4.3		
5.4		

Question	Yes	No
6.15		
7.2.11 col.5		
8.10 col.4		
9.7		
10.28		
11.1.4		
12.1.12		

*If NO explain in "Remarks"*

REMARKS .....

.....

.....

