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**NATIONAL INSTITUTE OF
STATISTICS**

**THIRD SURVEY ON EMPLOYMENT AND THE INFORMAL
SECTOR IN CAMEROON (EESI 3)**

PHASE 2

SURVEY ON THE INFORMAL SECTOR

INTERVIEWER'S INSTRUCTIONS MANUAL

October 2019/January 2021

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FOREWORD

Interviewers!

The operation in which you are taking is the Survey on Employment and the Informal Sector (EESI). It is in its third edition. It has two phases. The first phase is on Employment and a module on Governance, Peace and Security (GPS). The second phase, which is the subject of this paper, concerns the informal sector. It is devoted to collecting information from informal production units.

The Government sets great value upon the realization of this survey and its success.

This success depends on you, on the manner by which you will administer the questionnaires and on your attitude towards the persons interviewed.

Follow scrupulously all the advice given to you in this manual. It is the result of a sum of experiences accumulated in the course of several years. The good understanding and strict respect of this advice condition the success of your work and consequently of the survey.

Simply explain your work. Do not interfere with the internal problems of the household, of the Informal Production Unit (IPU) or matters that can take you away from work.

Make good use of the equipment which is given to you (Exercise-book, bag, umbrella, calculator, questionnaires, etc.) and give it back obligatorily to the National Institute of Statistics as soon as the work finishes.

INTRODUCTION

The Survey on Employment and the Informal Sector (EESI) is a national data collection operation realized by the National Institute of Statistics (INS). This operation aims at putting in place a system of surveys related to the evaluation and the follow up of employment and of the informal sector. Its good realization depends on the quality of data which will be collected on the field and therefore on your work.

You will collect in the Informal Production Units (IPU) which would be chosen information on their characteristics, the manpower, the production channel, etc.

The present manual is a guide which presents to you the objectives of the survey and the orientations of the filling of the different modules of the questionnaire. It aims therefore at helping you to accomplish your task with efficiency and within the delays. The success of this operation, the pertinence of its results and the analysis depend on the quality of the data collected on the field.

This manual is divided into two chapters:

- **The first is related to the presentation of the survey and advice for a good unfolding of the interview.**
- **The second presents the questionnaire and the filling instructions. It is the main subject of this manual. It underlines the objectives of each of the modules of the questionnaire before bringing some precisions on the way to ask questions and to register the answers.**

Some examples of filling the PV and DC modules are presented in appendices.

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CHAPTER I: PRESENTATION OF THE SURVEY

The Survey of Employment and the Informal Sector (EESI) is a two-phase statistical operation. The first phase is an employment survey that collects information from households on socio-demographic characteristics and on employment. The second phase is an enterprise-type survey of **non-agricultural**¹ Informal Production Units (IPUs) identified during the administration of the individual questionnaire. For this third edition, a module on Governance, Peace and Security (GPS) will also be investigated.

The survey on the informal sector is realized with informal production units (IPU) identified during the first phase. It aims at collecting on large scale, information on the characteristics of the activities in the units of the informal sector, their development and functioning difficulties as well as the conceivable solutions. At the end of this phase, we would have precise information on the contribution of the non-agricultural informal sector to the national economy, on the working environment in this sector, etc.

1.1- FIELD OF THE SURVEY

From the geographical point of view, the field of the survey is the whole national territory. The survey covers urban localities (ie towns of at least 50 000 inhabitants), semi-urban localities (ie towns of 10–000 to less than 50 000 inhabitants), and rural localities (ie localities of less than 10–000 inhabitants)².

1.2- STATISTICAL UNIT

The survey on the informal sector takes place in the Informal Production Units identified during the first phase.

DEFINITION OF THE INFORMAL ACTIVITY

Is considered as informal activity, any activity which does not have the tax payer's number and/or does not keep written formal accounts. That is to say, not keeping accounts as stipulated by the OHADA accounting chart. This activity is exercised as main or secondary employment, by a person as employer/boss or own account worker. This occupied active person, is therefore considered as chief (promoter) of the informal production unit.

NB: A production unit is either an establishment when there exists arranged premises in which the activity is exercised (shop, store, workshop, etc.) or a quasi-establishment when the activity is not exercised in a suitable site (hawking activities, on the highway, in homes, etc.)

1.3- PLACE OF THE ADMINISTRATION OF QUESTIONNAIRES

Phase 2 survey is an enterprise type survey. You must conduct the interview in the IPU. However, passing through the household can help you to trace the promoter and indications on the place of exercise of the activity. Some **promoters** of IPU may only be interviewed in their household; it is the case for example of hawkers.

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Mis en forme : Police :Times New Roman, 13 pt, Non Italtique, Tout en majuscule

Mis en forme : Police :Times New Roman, 13 pt, Non Italtique, Couleur de police : Noir, Anglais (États-Unis), Tout en majuscule

Mis en forme : Titre 2, Espace Après : 6 pt

Mis en forme : Police :Times New Roman, 13 pt, Non Italtique, Couleur de police : Noir, Anglais (États-Unis), Tout en majuscule

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¹ Agricultural activities include: growing crops, livestock, fishing, hunting, fish farming, apiculture, and aquaculture, forestry, etc.

² The estimates of number of inhabitants are those [2018/2019](#).

CHAPTER II-III: PRESENTATION AND FILLING OF THE QUESTIONNAIRE

2.1- PRESENTATION OF THE QUESTIONNAIRE

The questionnaire comprises a page on general information and 8 modules. It is administered to the members of the household that the first phase of the survey helped to identify as part of the target population; made of all individuals aged 10 years or more who declared to be “boss or employer” or “worker for own account” (in their main employment or their secondary employment), in a production unit which either does not possess the tax payer’s number, and/or does not keep formal accounts.

Note: This Phase concerns **non-agricultural** IPU. Sometimes the limit between agricultural and non-agricultural IPU is difficult to establish. It is the case of some IPU installed in the farm, like charcoal IPU, palm oil extraction IPU, etc. These IPU are non-agricultural and are indeed part of the scope of phase 2. In the contrary, IPU exercising activities such as agriculture, animal breeding including aviculture and the production of by-products of animal origin, hunting and trapping, fishery and pisciculture³ are to be excluded from the scope of phase 2.

In general, any activity of transformation must be in the scope of the phase 2, regardless of the area of transformation.

So, agricultural IPU to exclude from phase 2 are those carrying out activities appearing in the following table:

Code	Activities
001	AGRICULTURE
001001	Growing of cereals
001002	Growing of roots and tubers
001003	Growing of banana
001004	Growing of oil palm
001005	Growing of other oil seed
001006	Growing of cotton
001007	Fruits and vegetables growing (n.c. banana)
001008	Horticulture and plant breeding
001009	Growing of cocoa
001010	Growing of coffee and tea
001011	Growing of other agricultural products not elsewhere classified (n.c. cotton)
001012	Cotton Ginning and other support activities for agriculture
002	REARING AND HUNTING
002001	Rearing of cattle
002002	Rearing of small ruminants
002003	Rearing of pigs
002004	Rearing of poultry
002005	Rearing of horses and donkeys
002006	Beekeeping
002007	Rearing of other animals not elsewhere classified
002008	Hunting and trapping
002009	Support activities to rearing
004	FISHERY AND AQUACULTURE
004000	Fishing (artisanal, industrial), fish farming and aquaculture

³ It is therefore about production activities excluding agricultural activities with broad sense as defined here. But remain included in the scope of the survey the other activities of the primary sector, notably those related to the rural world like the extraction of resources of the soil or subsoil (sand, ores, etc.), handicraft services (pottery, basket-trade, charcoal production, clearing, taping of wine, ...) as well as activities of silviculture and forest exploitation whose products are difficult to dissociate.

Fruit and vegetable cultivation activities (code 001007) do not include rammaging of wild fruits (mangos, cherries, ...).

"Other agricultural support activities" in code 001012 include pampering (preparation of land for cultivation, plowing of fields, care of animals, etc.).

2.2- FILLING OF THE QUESTIONNAIRE

It should be noted that the survey unit being the IPU, the interview of phase 2 takes place within the IPU, this will help to observe its environment and better appreciate some answers given by the interviewee.

GENERAL INFORMATION

The majority of information of this section is to be transcribed from the household form and the individual questionnaire of phase 1

Name or acronym: Write down if it exists, the name or the acronym of the IPU. The sign of a company represents the name which is inscribed on the facade of it which allows the public to identify the company. It can be different from the commercial name (or the company name (SA, SARL, ...)).

Name of the IPU or of the promoter: Write in full the name(s) and the surname(s) of the promoter (boss/employer or worker for own account) of the IPU.

Telephone Number: Write the telephone number of the promoter

Website: Enter or register the website of the promoter or IPU.

E-mail: Enter or enter the e-mail of the promoter or IPU.

PO Box: Enter or enter the mailing box of the promoter or IPU.

Fill information related to the date and the quality of the interview, the identification code and the characteristics of the establishment as previously planned.

Date of the interview: Enter / generate the date of your first day of investigation in the IPU (mention day, month and year).

Interviewer: First, write your full name in full. The supervisor will assign you a number in alphabetical order of all investigators in the area. Enter / enter this number in the box provided.

Controller: This variable is filled by the controller who writes in full his first and last names as well as his identification number given by the supervisor or automatically filled in by the application.

Supervisor: This variable is filled in by the supervisor himself who inscribes his full name and his identification number after the actual check of the questionnaires or automatically filled in by the application.

Quality of the interview: This question, which is sent to the interviewer, captures the interviewer's appreciation of the interview process. The quality of the answers provided is left to the discretion of the latter.

For the characteristics of the establishment, please explain in detail the following variables: status, local, activity, etc.

At the end of the interview, you will discreetly fill in the interview quality framework, which includes two questions:

The result of the collection of the IPU questionnaire will be recorded here according to the proposed modalities.

1. Fully completed: Record code 1 when you have successfully completed the survey in the IPU.

Mis en forme : Retrait : Gauche : 0,8 cm

2. **Partially completed:** It may happen that you have not been able to administer all sections of the questionnaire in a household for any reason. In this case enter the code 02.

Mis en forme : Police :Non Gras

3. **Not filled for absence:** This code must be used in cases where the promoter is absent during the entire stay in the locality where the cluster is located. As long as you are in the vicinity of the DZ, make sure to re-enter the household, as the sponsor may be present at home.

Mis en forme : Police :Non Gras

4. **Not filled out for refusal:** The impression you make at the time of the first contacts with the IPU promoter is very important. Insist that the interview takes only a short time and that the information is confidential. If the sponsor is not willing to accept you, suggest going back to another more convenient time. If he still refuses to cooperate, inform your controller who will accompany you to try to convince him. If in spite of everything, it persists in the refusal, write Code '4' for not filled for refusal. Note that your supervisor may be requested in some cases.

Mis en forme : Police :Gras, Italique

5. **Not completed for incapacity:** These are cases where the interview did not take place for example because of the sponsor's serious illness or disability, rendering the interviewer unable to answer questions.

6. **Other (please specify):** You may not have been able to interview an IPU and the reason is not in the categories listed above. For example, cases of flooded and inaccessible village / whole neighborhood or a promoter whose household has been quarantined due to illness could fall under the category "Other" with the code "6".

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DURATION OF THE INTERVIEW

Write down the beginning and the ending time of the interview in the provided boxes. The questionnaire makes provision for two sets of times. If you make more than two passages in the same IPU, note the first two times in the questionnaire and the others in the exercise book. At the end, make the sum of the times spent to interview the IPU, convert this time in minutes and write the result down in the box corresponding to the total duration of the interview.

Name of the activity: Ask the interviewee to describe with the maximum possible precision the activity exercised within the IPU.

For examples:

1- Sale of various general food products in a shop instead of "shop".

Mis en forme : Police :Gras, Italique

2- Call box, sale of telephone cards, sale of cigarettes instead of "call box".

Mis en forme : Retrait : Gauche : 0,8 cm

3- Frying and sale of beignets (puffup) with beans and pap instead of "sale of beignets".

Mis en forme : Police :Gras

4- Sale of fresh corn or sale of roasted corn instead of "sale of corn".

Mis en forme : Police :Gras

5- Sale of peeled and fresh pawpaw instead of "sale of pawpaw".

Mis en forme : Police :Gras

6- Sale of cool water or sale of tap water instead of "sale of water".

Mis en forme : Police :Gras

7- Repairing and hawking of second hand shoes instead of "sale of shoes".

Mis en forme : Police :Gras

2.2.1- CUP: CHARACTERISTICS OF THE IPU

This module helps to describe the genesis of the Informal Production Unit and its historical accounts.

CUP1a. What is the name of the main activity carried out in the production unit that you manage?

This question helps to grasp the maximum details (main products manufactured or sold) so that we can identify and codify the activity of the unit with precision. It is a question of the dominating activity or the one of the reference periods.

"Sale of pig", "Sale of corn", "~~"Sale of beignets (pufpuf)"~~", etc. are descriptions to be avoided, because not precise on the activity of the IPU. Prefer descriptions like "purchase and sale of pig", "sale of pork (meat) in kilogram", production and sale of roasted pork, accompanied with cooked plantain", etc. that help to codify clearly the activity of the enterprise.

Note that a woman, who produces and sells lollipops and at the same time makes small business in front of her house, has two different activities (production and sale of lollipops in the one hand, and trading on the other hand) that you have to distinguish. The main activity of the IPU is the one on which it has **the most important turnover**.

CUP1a2. In which division ~~What is the localization department located t~~ of your IPU?

This is the survey region in which the IPU operates. This may be different from the one where the promoter resides.

CUP1b. Do you exercise other activities in the same unit? This question helps to detect IPU carrying out several types of activities in the same unit, so that information is collected on all the activities. The unit being understood here as the place where are exercised one or several activities carried out under the responsibility of the same chief.

The difference between IPU activity and that of the promoter is sometimes unclear. It will be considered that all activities carried out by the same promoter on the same site and whose accounts are not separate, constitute a single IPU (multi-active) whose main activity is that which provides the greatest profit margin.

Example: If we are in front of a promoter who has a provision shop inside which he also offers a service of cafeteria, information concerning the shop and the cafeteria must be collected in the same questionnaire. However, if the shop and the cafeteria are managed by two persons independently on the same site, we then have two distinct units.

CUP2a. In which type of premises (where) do you exercise your activity?

One of the objectives of this question is to evaluate the relation "legality-precarioussness of the premises". Furthermore, it has to be noted that this question admits only one possible answer. If the unit does not have a specific professional premise (modalities 01 to 09), go to **CUP2b**. If one exists, (modalities 10 to 14), go to **CUP2c**.

NB: Take the autonomous character of the premises to clarify between "without professional premises" and "*with professional premises*". So, an activity which is carried out in the home of the interviewee, in a space reserved exclusively to that effect will be classified in "with professional premises", (examples: shop, tailoring workshop, room for grinding of grains, etc.). Otherwise, consider that the activity is not exercised in a professional premise (hair dresser at home without an appropriate saloon, seamstress working in the household parlour).

You will understand by:

Improvised post on the highway: A post that is not materialized by a fixed support/stand.

Fixed post on the highway: Post on the highway materialized by a fixed support (kiosk for newspapers for example).

Mis en forme : Couleur de police : Automatique

CUP2b. Without premises: Why do you exercise your activity out of professional premises? It is a question, for the interviewee, to give the main reason for which he does not have professional premises. Modality 3 "Exercises his activity with more facility" expresses the situation of an interviewee who is trying to come closer to his potential clients. Then, go to **CUP2e**.

CUP2c. With premises: The premises or the spot where you exercise your activity is: it is a question to know if the chief of the unit is the owner or not of the premises of production.

Modality "Squatted in" means that premises are occupied illegally without right nor title by the promoter.

CUP2d. In your production unit or premises, do you have "name of the facility"?

It is a question of knowing the degree of comfort of the premises. Write 1 for "Yes" and 2 for "No" in the spaces provided for the eight types of services chosen (running water, electricity, fixed telephone, mobile phone, desktop and / or laptop, internet connection, toilet / latrine, waste disposal system).

NB: The promoter of the IPU can enjoy these facilities. You will register code "1" only if the facility concerned is totally or partially (in the case where an estimate of the charges related to the IPU is possible) consumed by the IPU.

CUP2e. If you were to sell these premises or this site, how much do you think they can buy it now from you on the market?

The objective is to evaluate the cost of the premises (the activity is exercised in a professional premises) or of the spot used (the activity is not exercised in a professional premises). This question is meant for all since, some spots, even on the street, can in fact, be sold again within a formal or informal transaction. For chiefs of IPU hiring their site, it is a question of giving the price for which they would be ready to give up the premises to a third person.

If the sale of the premises is possible, (the interviewee will tell you) write in thousands of CFAF the cost of his premises. This amount eventually includes as well the money spent for the acquisition as the one to arrange the premises; are to be excluded, charges related to the equipment for the production. If the sale is not possible write 2 in the first box and go to **CUP3a**.

Questions **CUP3a** and **CUP3b** help to know if the production unit is an enterprise with one or several establishments (exercising the same activity).

CUP3a. Do you possess other production units of the same type? Ask the question and note the answer. Write 1 for "yes" and 2 for "no". **If the answer is no, go to CUP4.**

CUP3b. How many production units of the same type do you possess?~~Do you possess other production units of the same type?~~ Write the interviewee's answer in the corresponding box.

Example: Mr. TANGA has two bars in Yaoundé town; he is the manager of the bar n° 1 situated at Essos quarter and the bar n° 2 situated at Mini Ferme (Melen quarter) is managed by an employee. We have to remember that the two IPU are managed separately. If Mr. TANGA is interviewed with regard to bar n° 1, the questionnaire will be filled as follow: **CUP3a=1** (yes); **CUP3b=02**.

CUP4. Is the production unit you manage registered? For each of the four types of registrations proposed, ask the interviewee if his production unit is registered. If the establishment is registered, write 1 in the first box and go, according to the case, to the next type of registration or to the next question. If the establishment is not registered, write 2 in the first box and ask the interviewee why. The code of the reason for non-registration will be written in the second box. Faithfully write the code in the space reserved for the codification.

The last questions of this module (**CUP5a to CUP5e**) come back on the historical accounts of the IPU.

CUP5a. Who created this production unit or took the decision to carry out this activity? Encircle then write in the box the code corresponding to the answer.

Mis en forme : Police :Gras

Mis en forme : Police :Gras

Mis en forme : Interligne : simple

CUP5b. In which year was this production unit created? On the line, write the year of creation of the establishment (2010 for example) and in the box in the right, write simply the last two digits of the year (10 in the case of the preceding example). It is a question here, of the year of creation and not of the putting in function/in operation.

CUP5c. In which year did you start managing or exploiting this production unit?? Same instructions as for question **CUP5b**. Consider the beginning date corresponding to the last management for the case of a person who managed several times the production unit.

CUP5d. Why did you create or decide to manage (to exploit) this production unit? Note the main reason. For modalities 1, 2, 3 and 4, we are trying to find out if the head of the establishment would have preferred paid employment when he started his own business and if, at that time, he was looking for priority salaried work in the public service (modality 1), NGO / international organization (modality 2) or in a large / medium-sized enterprise (modality 3), or rather in a small enterprise (modality 4).

CUP5e. When you started managing this production unit, how many persons were working there (including yourself)? The objective is to know the manpower employed at the beginning of management of the present chief.

CUP5f. What was the main source of capital at the start of your business: ~~activity~~ activity? Note the main source. For modality 1, we want to know if the head of school would have benefited from the support of the State or parastatal structures. Modality 6 seeks to find out if the funding was obtained from a (private) usurer.

CUP5g. If own savings, what was the main source?

Record the respondent's answer in the corresponding bin.

2.2.2- MO. MANPOWER

This module aims at describing the characteristics of all the active persons (employers/Boss, workers for own account, wage-earners, apprentices, family helpers) working in the production unit whatever their status. It gathers also the opinion of the manager on his problems of manpower and his salary policy.

The manager of the IPU can answer most of the questions. However, it can happen that he gets some precisions from his employees. It is not useful that you interview them directly.

MO1. How many persons (including yourself) worked, even just for an hour, during the last month of activity in this production unit? Once the answer to this question is gotten, ask the interviewee to give you the distribution of his personnel according to wage-earners and non-wage-earners. Paid (in cash or in kind) apprentices are counted as wage-earner. Likewise, any person, notably children of the household who worked even just for an hour in the IPU are taken into consideration. Take note that this information concerns indeed the last month where the activity was carried out (the calendar month, that is to say, January, February, June, ...).

The determination of the number of persons working in the IPU may be difficult in some cases. Let us take the case of an IPU that deposits commodities (meat balls, boiled eggs, etc.) in another IPU (bar for example) for sale. We will consider that the IPU sells its production itself, the sales realized being equivalent to that realized by the third seller. As such, this third seller will not be part of the total personnel of the IPU.

Example: The owner of a sewing room states that there are five (05) people including himself who have worked for just one hour during the last month in his workshop. Ask him how many are employed and how many are non-salaried. If he makes this re-issue:

- 2 people are employees;
- Louis, is paid according to the profit;
- an apprentice who is given only taxi money;
- And his nephew Daniel comes only on weekends to make commissions.

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Mis en forme : Espace Avant : 3 pt

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Mis en forme : retrait : Gauche : 0,8 cm

SoSo, we write:

- 04 employees
- 01 caregiver (non-salaried).

The notion "last month of activity" can be confusing for some IPU whose activity has not been continuous during the year. For these IPU, the last month of activity may not correspond to the month preceding the interviewer's visit to the IPU. For these IPU, it will be necessary to go back in time to have the last month of activity in the IPU.

For several reasons, an IPU may not have had an activity in the last month prior to the interviewer's visit. It will most often be IPU who have experienced stock-outs of raw materials, who have not had orders from their customers, individual IPU (own account working alone) whose promoter has been sick in recent years. month.

Examples:

For [aan](#) IPU doing in events (wedding organization, baptism, mourning, rental of tents, chairs and cutlery, catering service, ...) the last month of activity can go back to one or more months before the reference period. this IPU, although it was not closed during the interviewer's visit, did not carry out any activity in the last month because it had no clients in the meantime. For information on the last month of activity of this IPU, it will be necessary to ask questions about the last month in which the IPU had to exercise its activity.

In the case of an individual IPU, although active, the month of activity may not correspond to the reference month because there was a temporary cessation of activity due to illness, family reasons, or other reasons.

It can also be [aan](#) IPU that has an involuntary cessation of activity although it is active because of delivery problems or stockouts.

Example of an IPU that has not had any activities in the last month of a shortage of raw materials. Case of a donut manufacturing UI that has not found wheat flour or palm oil in the market for a month. During this period, this IPU will not be able to carry on its business of producing donuts because of the shortage of stock of wheat flour or palm oil. His last month of activity will be the month before the last month.

Example of a welder or a carpenter who has not received an order from his clients for two months. For this period, since it is the customers who provide him with the raw material that he uses in the furniture, doors and windows manufacturing process, this IPU has not been in business for two months. For this IPU, the last month of activity will be the month before the last two months.

Example of a seamstress who did not receive an order or repair work from her clients during the last quarter. In the absence of an order, the seamstress did not practice her profession during the last quarter. For this IPU, the last month of activity will be the month before the last three months.

Example of an IPU whose activity consists of selling firewood and / or sawdust that could not obtain its goods at the sawmill during the last month, the sawmill machines being out of order. For this IPU, the last month of activity will be the month before the last month.

For some individual IPU (own account working alone), although active, the month of activity may not correspond to the reference month because of a temporary and involuntary cessation of activity for one month following an illness, or for family reasons, for long-term travel, delivery problems, stockouts or other mobiles. For this IPU, the last month of activity will be the month before the last month.

Tables **MO2**, **MO3** and **MO5** help to grasp data respectively on the demographic characteristics of the manpower, the characteristics of the employment and the characteristics of the bonuses and advantages. They are made up each of 12 lines. The first line being reserved for the promoter of the IPU and the next ones to the rest of the personnel. In case the number of persons working in the unit is

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greater than 12, your controller will give an interpolated sheet "module on manpower" for the rest of the personnel.

You must keep the order of the persons in **MO2** for the filling of **MO3** and **MO5**.

MO2. Demographic characteristics of the manpower

Name: Start by making a list of the names of all the personnel working or who have worked in the unit in the course of the last month, even for just an hour. The preceding question helped you to have their number (total). Fill then the tables, line after line, one after another.

Relationship: The relationship expresses the relation or filiation of each employee of the unit with the chief (promoter) of the IPU. To be more explicit, ask the following question to the interviewee: "Who is (name) for you?", if it is the chief of the unit who answers or "who is (name) for the chief of the unit?" if it is a third person answering.

Sex: Ask for the sex of (name) and write it down in the corresponding box. Avoid relying on the physical appearance or on the first name to fill this question. It is better to be reassured, using simple questions like "Augustine is a girl of which age?" Avoid asking embarrassing questions such as "what is your sex, Madam?"

Age: Ask the age of (name) in completed years (that is to say the age at the last birthday). If the interviewee gives his / her year of birth without specifying the date, ask if the birthday of 2020 has passed. If the answer is yes, (name's) age is 2020 - year of birth). If the answer is no (name's) age is equal to (2020-year of birth - 1). Enter this number in the boxes reserved for this purpose and 95 for all persons aged 95 or over. If, despite everything, you do not get the age information, enter 98.

Write down the figure in the boxes provided for them. Write down 98 for anybody aged 98 years and more. If there is no way to get the age, do not write anything.

Example: The interviewee states that he is born in 1982. Ask him if he has celebrated his birthday in 2020.

- ❖ If the answer is yes, his age is 2020 - 1982 = 38 years.
- ❖ If the answer is no, the age is 2020 - 1982 - 1 = 37 years.

School attendance: It is about the last class successfully attended by (name), that is to say the one for which (name) passed for the next class. This last class is grasped through the number of years of study made by (name). Ask the following question: "What is the last class (name) successfully attended". The table of equivalence last class successfully attended – number of years of study is as follow:

Table of equivalence last class successfully attended-number of years of study

<i>Francophone system</i> Système francophone	<i>Number of years of studies</i> Nombre d'années d'études	<i>English system</i> Système anglophone	<i>Francophone system</i> Système francophone	<i>Number of years of studies</i> Nombre d'années d'études	<i>English system</i> Système anglophone
Jamais fréquenté	00	Never go to school	4 ^{ème} G ou 3 ^{ème} A.T	09	Form 3
Maternel	00	Nursery/class1(F.S)/	3 ^{ème} G ou 4 ^{ème} A.T	10	Form 4
SIL/Grande section	01	Class1(N.S)/Class2(F.S)	2 ^{ème} G. ou T	11	Form 5
CP/CPS	02	Class2(N.S)/Class3(F.S)	1 ^{ère} G. ou T	12	Lower 6
CE1	03	Class3(N.S)/Class4(F.S)	Tle G. ou T	13	Upper 6
CE2	04	Class4(N.S)/Class5(F.S)	1 ^{ère} année Univ.	14	1st year Univ.
CM1	05	Class5(N.S)/Class6(F.S)	2 ^{ème} année Univ.	15	2nd year Univ.
CM2	06	Class6(N.S)/Class7(F.S)	3 ^{ème} année Univ.	16	3rd year Univ.
6 ^{ème} G ou 1 ^{ère} A.T	07	Form 1	4 ^{ème} année Univ.	17	4th year Univ.
5 ^{ème} G ou 2 ^{ème} A.T	08	Form 2	5 ^{ème} année Univ. ou plus	18	5th year Univ. or more

Apprenticeship: Here, we are interested in the manner in which every employee learned the trade he is exercising presently. It can happen that the interviewee gives you several answers to this question; try to know the main channel through which he was trained, and note the corresponding code.

Length of service: This variable helps to grasp the number of completed years spent in the production unit (and not in the profession or in the employment). If the person has spent less than a year, write down 00. Put in relation answers given to this question with the one given at **CUP5b**: under no circumstances, the length of service will be more than the age of the IPU.

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MO3. Characteristics of the employment

Status: The status in the employment is the rank of a person within the production unit. Ask the question in the following manner: "What is the rank of (name) within the establishment?" "is he the boss, worker on own account, wage-earner, etc.". You go through all the modalities listed in the questionnaire until the interviewee gives you the answer.

Children of the household having worked, even just for one hour in the IPU are registered as family aids.

STATUS
- Boss (employer): Anybody who exploits his own production unit with the help of labourers or employees paid in cash or in kind;
- Worker for own account: Anybody working alone or with family helpers and for his own account;
- Salaried (wage-earner): Any personnel receiving a regular remuneration in cash or in kind for the work he is doing;
- Paid apprentice: Anybody who is learning a trade with a boss or in an enterprise and who receives a remuneration in cash or in kind;
- Non-Paid apprentice: Anybody who is learning a trade with a boss or in an enterprise and who does not receive any remuneration;
- Family Help (aid): Any person from the promoter's family who participates in the works of the enterprise without being paid, though he/she has some advantages;
- Partner: Any person co-proprietor of the unit, this is to say interested by the profit.

Stability: This question is interested in the precariousness of employments. Ask the question as follow "“(name) is a permanent or temporary personnel?”" and register the code corresponding to the interviewee's answer.

Modalities for this question are:

1. Permanent
- 2. Temporary / Casual
- 3. Seasonal

Permanent personnel: These are the people who usually work in the IPU on a regular basis and are paid by the IPU. Permanent personnel enjoy the guarantee or stability of their employment.

Example: for a donut manufacturing IPU, the permanent personnel will consist of all those who work every day for the manufacture and sale of donuts and all related activities (dishes, delivery to other sites etc.).

Non-permanent or temporary or casual personnel: These are the people who perform the one-off (non-permanent) tasks for remuneration in the IPU regardless of seasonal variations. These personnel do not enjoy the guarantee or stability of a permanent job.

Permanent personnel are the employee who is guaranteed employment; while temporary staff is an employee who has been recruited for specific needs and for a fixed term.

The terms non-permanent, temporary or occasional are considered in this question as equivalent terms.

Example: couriers who come from time to time to carry out races for the IPU for remuneration.

Seasonal workers: These are the people working in IPU whose cycle of activities is linked to the rhythm of the seasons. It is also the people who work in IPU who are doing activities dependent on another seasonal IPU. The case of a fresh carp braiser that could not get fresh carps during the fish reproduction period during which fishing is interrupted / prohibited or during the flood season (high water).

Nature of the employment relationship: This question focuses on job security. It is for people other than the IPU promoter. Ask the question in the following way: "What is the nature of [Name's] working relationship: is it written for limited duration, verbal, etc.?"

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Mis en forme : Police :Gras

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Mis en forme : Police :Italique

The purpose here is to determine the nature of the employment relationship that binds the employee with the IPU promoter. In fact, in the informal sector, there are only three forms of contract: OTC contracts, membership contracts and other forms.

a) The fixed-term employment contract shall be the one whose term is fixed in advance by the will of both parties. It cannot be concluded for a duration greater than two (2) years and can be renewed for the same duration.

b) A contract of indefinite duration is one whose term is not fixed in advance and which may cease at any time by the will of either party, subject to the notice provided for in Article 34 below.

"Private agreement" is the one concluded after the exchange of points of view and taking into account the expectations of each party. It defines the particular conditions that may be on the fringes of the sectoral agreements but accepted and desired by both parties.

"Membership Contract" is the one that establishes the imbalance in the contract negotiation where the employer imposes its conditions on the employee.

"Other form" means any other form of unspecified contractual relationship that overlaps between private agreement and membership. This is the contract that totally deviates from the requirements of the work rules.

Mode of recruitment: It can happen that the interviewee used several channels for his recruitment in the IPU, ask him the main one. Write down the code which corresponds to his answer.

Mode of Payment: Ask the question as follow: *"What is the mode of remuneration of (name)?"* Write down the code, which corresponds to his answer.

NB:

- If you are in front of a promoter who declares to employ one or several persons who have no salary but to whom he gave a firm promise to finance their settlement for own account in any business of their choice, then if they receive any income, classify them in **remuneration at "the task"**.
- A brick-layer who executes contracts won is considered as worker for own account and is remunerated on "benefit". In the other hand if he is employed in a construction site to carry out specific tasks, he is remunerated at "the task".
- The "commission" refers to the remuneration by a percentage of the amount of transactions realized.
- If the interviewee declares several types of remuneration, consider the one which gives him usually the highest income on a period of 12 months. A commercial agent who has a fixed salary of 15 000 CFAF and 50 000 CFAF of commission is remunerated by "commission".

Number of working hours in the course of last month of activity: The interviewee must give the number of hours worked by (name) in the course of the last month. For a better precision, ask the interviewee how many days per week and how many hours per day (name) works and make the calculation. For conversion, consider 1 month = 4.3 weeks.

Remuneration of the last month of activity: Trace with the promoter of the IPU, how much each person earned (in cash and in kind) in the course of the last month of activity; excluding the advantages (meal, transport, lodging, etc.) in kind, social allowances, exceptional bonuses or loans. Write the result in thousands of CFAF.

NB: It is the profit from the activity (mixed income) that remunerates chiefs of IPU. You will not register anything in the box corresponding to the remuneration of the chief of IPU.

Total: Make the sum of the remunerations of all the employees and write down the result in thousands of CFAF.

MO4. How has the total manpower in your establishment changed in the past 12 months (including yourself)?

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The month M1 corresponds to the month preceding the month of the survey, the month M2 corresponding to the month preceding M1 and so on.

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MO5. Characteristics of allowances ~~bonuses~~ and benefits

Questions of MO5 admit each two possible answers namely 1 for "yes" and 2 for "no".

For each employee identified with his serial number and for each type of advantage, ask the question as follow: "does (name) benefit from (name of the advantage)?"

- **End of year allowances ~~bonuses~~** must be regular and paid every year.
- **Other allowances ~~bonuses~~** include exceptional payments.
- **Paid leaves** concern any leave, without any distinction of motive or duration.
- **Profit sharing** covers all profits whatever their forms and amounts.
- **The National Social Insurance Fund** grasps the fact, for a wage-earner, to be declared there, even if he does not yet benefit from social welfare provisions.
- **The social accompaniment** captures the fact that the employer can show some gestures of generosity towards the families of employees such as the distribution of school supplies on the eve of the school year.
- If (name) has **another advantage**, specify, clearly the type of advantage in question.

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Monthly totals: For each type of advantage, ask the promoter the amounts paid to all his personnel. Write down these amounts in thousands of francs CFA.

NB:

- Just as an employer (boss) or own account cannot have a salary, (confers table MO3), he cannot answer that he participates in profits (table MO4). Thus, nothing will be inscribed at this level for own accounts and employers (bosses).
- Amounts declared on an annual base must be converted in months.

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Watch out: Without being very confidential, information grasped by questions MO5 and MO6 must not be disclosed. Ask these questions with maximum discretion.

MO6. Have you had problems of the following type with your manpower?

"Problems encountered with the manpower" (MO6) concern all the active persons. Go through all the modalities from a) to g), while codifying directly.

The modality "*Lack of skilled manpower*" is related to the qualification of the manpower; whereas the modality "*Lack of manpower*" is related to its quantity.

MO7. How do you fix the salaries of your employees?

The "Determination of salaries" MO6 concerns only promoters who have wage-earners. In case of ambiguity, discuss with the interviewee to find the main method used. If the IPU does not employ wage-earners, code 6.

2.2.3- PV: PRODUCTION AND SALE

This module has three main goals:

- to provide a precise evaluation of the total turnover of the production unit during the last month of activity preceding the survey;
- to distribute this turnover by product (for the national accounts of the informal sector);
- to know the main destination for each product.

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This module allows to collect information on the turnover and the production of the IPU whatever its branch of activity. This will be the case for all IPU's for the production of goods (manufacture of donuts, carpentry, [eetetc.](#)), commercial IPU's and services (urban transport by moto taxi, catering, [eetetc.](#)).

The production mentioned in this module takes into consideration by-products commercialized by the IPU. So, an IPU making beignets will include in its production the sale of empty flour bags, which constitute a by-activity of the main activity of the IPU.

Productions and sales are captured through question **PV1** (turnover during the last month of activity), and tables **PV2**, **PV3**, and **PV4** relating to the production of the sectors of industry, trade and services respectively.

Table **PV2** captures the production of IPU's in the industry sector; that is, those whose products are derived from processing. These are, for example, IPU's for making donuts, bakery, carpentry, etc.

Table **PV3** captures sales of products purchased and resold as is; that is, without transformations. However, these products may have undergone slight embellishments, without fundamentally changing their nature.

Table **PV4** captures the values of services offered by IPU's.

In economics, a service is a prestation that consists of "the provision of a technical or intellectual capacity" or "the supply of a work directly useful to the user, without transformation of material". The services correspond to the tertiary sector.

Providing a service is economic production of a particular nature since it does not consist of the supply of a tangible good to a customer. Moreover, the services being consumed as soon as they are produced, are therefore not "storable". This may include the work of hairdressers, restaurants, bars, consultations with an accounting firm, etc.

1. Distinction between industry and trade

Industrial activities should not be confused with trade when the products are sold by the producer himself.

The donut maker who sells her donuts herself, works in a production company "Bread, Biscuit and Pastry Making" (code 011001) and not in a trading company.

The lady who sells cassava stick, is in a business unit, if she buys bagged cassava stick, to sell it in retail at the market (**code 032013**). If she buys cassava or cultivates it, makes the cassava sticks and sells them in retail to the market, she practices in an industrial production unit: "Manufacture of cassava products" (**code 008003**).

2. Distinction between services and trade

The production unit of the fish braiser or the boiled bean donut seller has a "Catering and Drinking Places" activity (**code 033002**) and not a commercial activity. Similarly, a takeaway owner who has a few seats where customers often sit for drinks has a "Food and Drinking Places" activity (**code 033002**) and not in the shops.

3. Distinction between services and industry

A self-employed seamstress works in an industrial production unit, if she mainly makes her turnover in the manufacture of clothing: "Manufacture of articles of clothing (except shoes)" (**code 015004**). If, on the other hand, she works mainly to repair clothes for one or more thrift stores, it is a service activity: "Repairs of personal and household goods" (**code 042006**).

The shoemaker works in an industrial production unit, if the main activity is the manufacture of footwear "Manufacture of footwear, including rubber and plastic shoes" (**code 016002**). If, on the other hand, he works mainly for the repair of shoes, this is a service activity: "Repairs of personal and household goods" (**code 042006**).

Fill in the tables starting with the most important products, ie in descending order of turnover.

If there's only one product in "6.2-other"6.2, record its code. If not, record the code of the most important product that enters "6.2-other"6.2. Write in the margin the names of all the other products.

Attention :

1. The promoter of the IPU will have the tendency to under-estimate, naturally, his turnover by forgetting some returns, and also in order not to reveal his incomes. It is left on you to do everything possible to avoid these two biases:
 - By putting him in trust: neither the taxman nor his relatives will know anything about it;
 - And by finding patiently all its recipes, helping you from the account book if there are any;
 - Returning to this module if you notice aberrations with loads (too high);
 - Ratios (data quality control criteria) that deviate from the average.
2. The production of an IPU can come from three actions (sales, storage and self-consumption). Indeed, whatever its main activity, a production unit can have recipes of three different types:
 - Products that it transforms, and then sells, for example, bread made then sold by a baker;
 - Products sold without transformation, for example, cakes bought and resold as such;
 - Services provided, for example, paid supply of cakes by a baker.
3. This module is the most confidential of the questionnaire. When you will be collecting data on it, you will make sure that the interviewee is isolated from indiscrete ears in order to get good answers from the latter.

For the filling of the module, you may have to resort to *the account booklet* that is kept by the promoter of the IPU. In fact, the manager of the enterprise can eventually note his purchases (of raw materials, products for resell, services ...) as well as his sales on a booklet (or any other support). The interviewer will better ask if such a support exists, if it can be given to him to use it to make the interview on the activities of the enterprise.

For each table, start by filling completely the first column corresponding to names of products and services. That will prevent you from forgetting some. Some IPU will fill only one or two of these tables. A taxi man will only be concerned by table **PV4** for example. For a shopkeeper, you will fill only table **PV3** in general. You will fill tables **PV3** and **PV4** if the shopkeeper also serves cups of coffee or meal. For a seller of bread and beans, you will fill only tables **PV4** (she really exercises a catering activity which is a service).

PV1. What was the amount of your turnover during the last month of activity?

Turnover is defined as the sum of all revenues (inflows, including credit sales) made by IPU during the reference period. If necessary, help the developer with calculations. For example, you can start from an estimate of daily revenue, as shown in sample account recipes at the end of this document. With the number of days of activity per week, you can easily find the monthly turnover.

NB: he ~~exercice~~exercises of a certain type of activity provides rebates. These rebates constitute a receipt (rebate) for the IPU and must be recorded in PV3 in the service / product concerned.

Example: When the breweries pay the commissions to the beverage depot, the value is registered with the product code 032005000 [wholesale of food products, beverages and manufactured tobacco]. On the other hand, when it comes to bars, the value is registered with the product code 033002002 [Beverage Flow Service].

NB: Indicate the products concerned, the periodicity and the amounts.

PV2. Processed products

This table is used to enter the production (industrial IPU) carried out during the last month of activity preceding the survey. This is any good having undergone any transformation whatsoever. **Example:** Water put into bags and frozen to make ice cubes, dried / smoked fish are considered processed products. On the other hand, a bottle of icy mineral water sold by a "bartender", the frozen fish from a fish market, are not processed products. Thus, if a product has changed state or packaging as part of

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IPU's activities, it can be considered as processed or not (example: bagged rice packaged in bags by a shopkeeper is not a processed product).

NB: All the products obtained involuntarily and valued during IPU activities are to be considered as processed products. Example: the wood chip obtained during the manufacture of furniture by a carpenter is a processed product if it is used or sold. Similarly, the charcoal obtained during the production of bil-bil is a processed product.

Name of the product: This variable is used to enter all the products sold by the IPU. Begin by completely filling in the first column corresponding to the product names. This will save you from forgetting some. The names of the products must be legibly written, as these names will then be coded according to the nomenclature of the products. The names of the products may be, for example: men's shoes, children's sandals, leather handbags, etc. If there is not enough space, you can overflow to the left of the board.

Period: In all this module, the reference period will be, preferably fixed to a month. Meanwhile, the rhythm of the activity of the IPU can lead the interviewee to register data on a different period that suits better to that activity. Note that you are not obliged to use the same reference period for all the products.

Attention: The equivalence 1month=30days is suitable only for those working every day of the week. For other types of workers, you will multiply the number of worked days in the week by 4.3 in order to get the numbers of worked days per month. Examples of application are given below.

Unit: The measurement units depend on the type of product or service. In any case, you have to well specify them (article, kilogram, bag, etc.) for each product and in each table. For a given product, you will make sure that the same units are maintained for sales and purchases.

NB: When the respondent expresses him/herself using non-standard units, you have to cause him/her to specify the equivalent in a standard unit and note this information on the questionnaire.

Quantity: The quantity corresponds to the number of units, of product or service, sold.

Unit Price: It is the price of unit of service or product sold by the promoter (after rebate, discounts, etc.). In most of the cases, the sale price is the result of bargaining between the seller and the buyer. The unit price can therefore change from one sale to another. Very often, this variable will grasp the average of the prices practiced.

Monthly Value: This variable corresponds to the amount got from the sales of each product or service in the course of the reference period which is here the month.

NB: In principle, this value corresponds to the result of the multiplication of the *unit price* by the *quantity*. But since the *unit price* changes from one sale to another; the amount of sales given you by the interviewee is more accurate.

Destination: This variable helps to grasp the main customers of the IPU for each of the products or services sold.

For each post of goods, we are seeking the main destination (in terms of turnover), that is to say the one that represents the biggest value.

CODES OF DESTINATION

1= Public or Para-public sector: administration, public or para-public enterprises.

2= Big private trading enterprise: private commercial establishment, registered, employing more than 5 persons.

3= Small trading enterprise: Private commercial establishment employing a maximum of 5 persons.

4= Big private non-trading enterprise: establishment of production or of service, private, registered, employing more than 5 persons.

5= Small non-trading enterprise: private establishment of production or of service employing maximum 5 persons.

6= Household/individual: This modality is for persons who buy for their final consumption. For example, in the case of an establishment sewing dresses and supplying them to neighbours to wear, for destination, you will code "Household" (code 6). On the other hand, if the customer is an individual buying for resale, you will code "small private trading enterprise" (code 3).

7= Direct exportation: sale to a foreign partner.

8= Auto-consumption: This modality helps to grasp the quantity of the production of the IPU effectively consumed by its promoter's household. For an IPU of production and sale of beignets this modality helps to know the number of beignets eaten by the whole household of the promoter.

9= Stored: Stored production is the difference between the amount of inventory and work in progress of goods and services recorded between the beginning and the end of a financial year.

10= Capitalized: Capitalized production refers to capital assets created by an enterprise. It corresponds to the sum of the work done for its own account (for example, the construction of a machine or the construction of the room).

MONTHLY TOTAL: Corresponds to the sum of values (each being brought down to a month) from sales of all the products.

NB: Equivalence between the different periods are as follow:

1 month = 30 days = 4.3 weeks = 2 fortnights = 1/3 trimester = 1/12 of a year.

PV3. Sale of non-processed purchases (trade)

This table helps to grasp the stock (trading IPU) effectively sold by the IPU in the course of the last month of activity preceding the survey. For its filling, refer to the instructions of the preceding table (PV2).

Attention: call-box activities, telecentres and cybercafé are included in the telecommunications activities (see nomenclature of activities).

In general, some products undergo small modifications before sale but without really changing of state; for example, shoes bought, then washed, lightly sewed and polished before being sold.

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We will consider that such products having received just light maintenance or beauty touch modifications are sold in the state. Charges related to the maintenance and beauty touch will be registered in other charges at **DC4** (line 23).

NB: If you are interviewing an IPU which sells drinks and which at the same time does not give accommodation to consume on the spot (off licence, shed, mini-market, etc.), you will register its sales in table **PV3**. In the other hand, if you are in a drinking place where a place is made for consumption on the spot, (snack, bar, etc.) you will fill **PV4**.

NB: Products sold without transformation are recorded in **PV3** and coded according to the product nomenclature. In the case of the sale of rice, **the rice product (code 008002001: Husked rice, not to be confused with paddy rice, code 001001004)** and not the retail sale of food, beverages and manufactured tobacco products (032009000) will be codified.

Goods produced and not directly produced, such as packaging (empty bags of flour, cement, etc.) resold by the IPU are to be recorded in table **PV3**. However, it is only in this case that **PV3** will be filled without **DC1b** being.

PV4. Services offered and custom work

This table helps to grasp all the services supplied by the IPU. For its filling, refer to the instructions of table **PV2**.

An *exclusive sale* unit of phone recharge cards will only fill this **PV4** chart. On the other hand, a merchant who buys second-hand shoes, cleans them, sews them and waxes before reselling them, does not process, but merely improves the quality of his product. Its sales will be recorded in table **PV3**.

The production of catering IPU (cafes, small restaurants, donut shop, etc.) and drinking places is registered here.

The custom work is a working relationship that sees a craftsman, owner of his production tool, produce goods on the orders of a merchant who is responsible for their marketing. Custom work is also defined as the work entrusted to a person or a company to which the raw materials and sometimes the tools are supplied.

NB: For the IPU engaged in garment manufacturing, when customers hand over material (fabrics and other), the IPU provides a custom work service that can be evaluated as the labor force used to make garments of this garment (product code: 015002003 [textile finishing service]).

NB: If an IPU sells products deposited by another IPU, against a commission, you must register this commission in PV4 as other services supplied.

Example of filling of table PV4:

For an IPU of transport of goods and provisions bought in the market, by truck (pousse-pousse) or by wheel-barrow.

- The **name of the service rendered** sold is "*transport of the goods*"
- Since the return of the IPU is daily, it is preferable to adopt a daily **periodicity** (modality 1) for the evaluation of the production of the IPU. Questions will be related therefore to the last day of activity preceding the day of the survey.
- The **unit** of the service rendered by the IPU is the "*walk/trip*".
- For the **quantity**, the interviewee will give you the number of trips he made in the course of his last working day.
- Since the price of the service changes according to the load and the distance, it will not be easy to evaluate the **unit price** of a trip. Take the average between the highest price and the lowest price given by the interviewee.
- The **monthly value** is the most important variable here, for it is the one giving the return of the IPU in the course of one-month work. Ask the interviewee how much money he received, in total, from customers in the course of the reference month.
- The **destination** refers to the main customer of the IPU.

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Attention: The turnover declared in PV1 can be different from the sum of returns declared in PV2, PV3 and PV4; it is not compulsory that it be equal since in PV1, it is simply to know if the respondent can spontaneously give his turnover without resorting to the details.

2.2.4- DC. EXPENSES AND CHARGES

This module aims at three objectives notably:

- an accurate evaluation of operating (exploitation) charges of the production unit during the last month of activity preceding the survey;
- the grasping of some characteristics of the production;
- the measurement of the cost of gifts paid to authorities in the framework of the activity of the IPU.

Charges are evaluated in two times:

- First, the proportional charges corresponding to the production (activity) of module **PV**. It is about raw materials transformed by the IPU (**DC1a**) or products bought to be resold in state (**DC1b**). **It is not about the whole expenses of raw materials or products bought in the course of the reference period, but instead of what has been effectively used in the production process.**
- Then, charges which are not directly linked to the production (**DC4**). It is about fixed charges, cost of personnel, taxes and other charges.

The characteristics of the production in the IPU bear on:

- The weight of *“Jobbing work”* and of the *“sub-contracting”*;
- The importance of seasonal fluctuations on the activity of the IPU.

This module opens with tables DC1a on **Expenditure of raw materials and supplies** and DC1b which allows to register **the resold products in the state**. For each of the products registered in these tables, you will need to enter the **name of the product**, the **period**, the **unit**, the **quantity over the period**, the **unit price in CFAF**, the **monthly value in CFAF**, the **source of financing** and the **origin**.

Attention:

1. For raw materials used and resold products, it is preferable to take the same reference periods as the ones of module **PV**. In return, you are free to choose the periodicity of the other charges and to keep the same units.
2. The promoter will have the tendency of mixing up or of forgetting some charges, but will not try, in general, to conceal (hide) some. Be above all, precise. **Well specify that we are seeking the charges of the production unit and not those of the promoter or his household.** Transport charges, for example must be related to the activity and not to family obligations.

The following table gives for some types of IPU, charges that should not be forgotten.

Activity of the IPU	Charges not to be forgotten
Activity exercised out of the home	Transport and meals charges if the promoter stays more than 8h at work per day
Catering (restaurant) activity (roasted, braised, cooked, grilled and boiled food)	Cost of the combustible (charcoal, firewood, paraffin oil (kerosene), gas, etc.)
Activity exercised in a market, at the surroundings of a market or more generally on the highway	Charges related to the communal tickets (place tickets, ticket of the TOHW (Temporary occupation of High way), etc.)
Activity exercised in let premises or ground	Cost of the let (rent) of the premises or let of the ground
Activity using electrical energy or exercised in electrified premises (hair-dressing saloon, grains mill, etc.)	Cost of electricity
Activity using telephone communications (fixed)	Cost of telephone calls

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and mobile phone)	
Transport activity	Expenditures on fuel, maintenance and gardening expenses
Activity submitted to the global tax regime.	Amount of the global tax

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3. There is no raw material, strictly speaking, for commercial activities. But some materials used by traders could be registered in **DC1a**.

NB:

- Table **DC1a "Raw material expenses and supplies"** registers as well raw materials as supplies contributing to the production process. For example, for an IPU of the sale of second hand clothes, you will register expenses related to the purchase of wrappings in table **DC1a**.
- In the same way, the expenses related to the consumables used by the IPU of services are registered with **DC1a**.

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For each of the tables **DC1a** and **DC1b**, start by filling the names of the different goods and services consumed by the IPU. Codes of these names will then be written down (by you) in the boxes provided for it.

For the filling of the five following variables (**period, unit, quantity, unit price and monthly value**), refer to the module on **PRODUCTION AND SALE** for instructions.

The variable "**financing**" helps to grasp the origin of expenses made by the IPU. For its filling, refer to the codes proposed by the questionnaire.

Variable "**origin**" helps to grasp the source of the raw materials. For its filling, refer to the codes proposed in the questionnaire.

Questions **DC2a**, **DC2b1** and **DC2b2** are related to the "jobbing work" (the customer brings the material and pays for the labour). The jobbing workman (fussy person) does not master his supplies; it is his customer taking care of them. This type of organization is frequent in building construction, the clothes manufacturing, etc.

DC2a. Do some of your customers- enterprises supply you with raw materials so that you transform them for them? Whatever the answer, make sure that it is coherent with information of **DC1a**. Write down the code which corresponds to the interviewee's answer. If the answer is "**no**", write 2 and go to question **DC3a**.

DC2b1. What is the share of these customers in your returns during the reference period? Write down the answer of the interviewee in the box provided for it. Take his declaration as given and continue.

DC2b2. Which is the most important of these customers? It is here about the *most important category*, to which the main customers belong.

Questions **DC3a**, **DC3b1** and **DC3b2** are related to the "subcontracting work". The subcontractor masters his supplies, but his customer controls him from far, by imposing delays and strict norms of production. Refer to instructions of the last preceding 3 questions for the filling. If the answer at **DC3a** is no (code 2), then, go to **DC4**.

Some subtleties

Example 1: It should be noted that the filling of the PV and DC modules may sometimes not be simple. This is the case when you are confronted with activities such as the sale of drinks (bar, takeaway, snack bar, etc.) or a diet.

If you are in a drinking establishment, it is preferable to group by type of beverage (large beers, small beers, large juices, small juices, red wines and liqueurs). Then perform a calculation to find the average unit selling price per group of bottles.

For each product, you must register a row of affected tables (PV2, PV3 and PV4). In some cases, it may be that after registering the main products line by line, there remains a multitude of low value products. In these cases, you will group these products in the line "Other (A)" in Tables **PV2, PV3 and PV4**. If there is only one product in "Other", you must register its code. If no, register the code of the most important product entering "other". Save the names of all products in the margin. The unit price in the case of grouping of products can be obtained by making the sum of weighted unit prices of the quantities (see following NB for details). **In any case, you must be as explicit as possible.**

NB: (a) The bottle will be considered as a unit for small drinking establishments that do not generate a significant turnover and the locker for large drinking establishments.

(b) The unit price for the sale of a large beer will be the sum of the weighted unit prices of the quantities of large beers (castel, guinness, 33 exports, mutzig, Kadji, Beaufort, etc.) divided by the number of beers considered; it will be the same for the other types. If in a bar are sold as great beers: the castel at 650, the great guinness at 1200, the 33 export at 650, the mützig at 700, the Kadji at 750 and the Beaufort at 650. Suppose we sold 2 bottles castel, 1 bottle of guinness, 3 bottles of 33export, 4 bottles of mützig, 2 bottles of Kadji and 3 bottles of Beaufort. The unit selling price of the beer is 713.33 ~~CFAF~~; either $((2*650+1*1200+3*650+4*700+2*750+3*650) / (2+1+3+4+2+3)) = 10700/15=713.33$.

In addition, in the case of the sale of beverage, we will proceed on a case-by-case basis to clearly determine the activity of the IPU and thus decide on the PV and DC tables to be completed. If you consume on the spot (bar for example), it is a catering service (tables **PV4** and **DC1a**). If you take (real takeaway, rare today, supermarkets and beverage depot), it is trade (tables **PV3** and **DC1b**).

For feeds / shops, the first lines of PV3 will be reserved for the top selling products (in terms of turnover) and the other products will be grouped in the Other category (A).

Regarding the filling of the table **DC1b**, the problem is simpler because you should record all the declarations of the respondent while taking into account the units declared. For example, you can have: 5 large beer bins (all types), 3 small beer bins, etc. For a food manager: drinks in lockers, cartons of oil, soap boxes, candy packs, cigarette cartons, etc.

Example 2: Mister NONO is a carpenter who buys planks for the manufacture and sale of beds, windows, etc. In addition, he receives orders from his clients for the manufacture of furniture. Even if some of his clients bring him some of the material, the situation described here is to be recorded in tables **PV2** and **DC1a**. DC4.

What are the total expenses of your production unit in the last month of activity?

Table DC4 Summarizes all the charges in the course of the last month of activity preceding your passage in the IPU. For its filling, it is advisable to start by carrying forward the totals, results of **MO3, MO5, DC1a and DC1b**, then to estimate the other items, from the declarations of the interviewee, with variable periodicities; for example, every month for the rent, every year for the license tax (patente), ~~eeetc~~.

The term "*fictitious rent*," or "imputed rent," refers to the rental service that homeowners make to themselves. In other words, these are the rents that the owners would have had to pay if they were tenants of the dwelling in which they live or the space they occupy.

NB: While copying information to be written down in the first four lines of DC4, carry forward amounts as they were at the beginning in CFAF and not those that were registered as codes in thousands of CFAF.

Attention: If an account booklet is usually used in the IPU, it can be of very great use.

For some IPU carrying out their activities at home, it may be difficult to distinguish between the charges of the production unit and those of the household. It could be the case of rent, electricity, water expenses, etc. In the absolute impossibility to separate household expenses from that of the activity of the production unit, write the total amount of charges in corresponding item, while making observations on the questionnaire.

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- Registration of the "rent" in case of a promoter of IPU who exercises his activity at home, knowing that this promoter is renting. In that case, we will go further to know if the tenant pays an additional rent for the activity carried out. If that is the case, consider that the premises of the IPU are rented at the amount corresponding to that additional amount. In the contrary, the premises are not rented.
- Be vigilant in order to avoid double counts: line 8 "electricity" registers effectively electricity charges. This expense should not be included in the amount put in line 10 "combustible, fuel, lighting". It is the same for gas expenses that are exclusively registered in item 7.
- The item "*small equipment and supplies*" corresponds to goods used by the enterprise, whose lifespan, in principle, does not exceed a year (office stationery for example).
- If you are interviewing an IPU whose staff spends averagely more than 8hours per day at work, you must cause the respondent to estimate food expenses taken charge by the promoter at the job site and write at the item "meal". The origin in the latter case will be "IPU itself".
- **Transport ~~includes:~~includes :**
 - Transport charges on ~~purchase:~~purchase :
 - Transport charges on sale ;
 - Collective transport charges of the personnel ;
 - Administrative transport charges.
- The item "*Repairs*" takes into consideration only small repairs, big repairs being registered as investment in module Equipment, Investment and Financing (EIF). The item "*Repairs*" includes:
 - Repairs on real estates ;
 - Repairs on personal estate ;
 - Maintenance.
- The item "*social contributions*" includes illness, unemployment and retirement contributions paid by the employer to the National Social Insurance Fund or to any other organisation of social protection.
- **Interests paid** are born from tables **EIF2a** and **EIF2b** of page 11 of the questionnaire.
- **Taxes** to be registered are relating to the production, independently from profits, patrimony or incomes of the production unit (license tax, local tax, stamp and lease duties).

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Attention: Taxes paid by the promoter himself or by his household are not to be registered in this section.

- The item "**other charges**" concerns essentially other charges related to the operating of the IPU.

If you are investigating an IPU X depositing its goods in another IPU Y so that the manager of the IPU Y helps him sell, with or without a reward (commission), then you must record the commission paid by X in the heading "**other charges**". This would be the case if you investigate, for example, Jeanne's IPU who makes dumplings and boiled eggs and places them in Pierre's bar. If, on the other hand, Pierre's IPU is surveyed and the latter declares to regularly receive a commission on the sales of Jeanne's products, this commission must be recorded in table PV4 as "003800100 [administrative and financial service]". business support "

As a general rule, a commission received by an IPU is recorded as "003800100 [administrative and business support service" in table **PV4**, while a commission paid by an IPU is recorded as "003800100 [administrative and support to enterprises "in table **DC4**.

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DC5a1. Did you have problems with State agents from the following institutions during the past twelve months while exercising your activity? It is inclusively problems that the promoter had, in his

informal activity, with the representative of the public authorities. Write down the code corresponding to the interviewee's answer. If the interviewee answers "yes", write down "1"; but if he answers "No", write down "2" and go, following the case, to the next institution or to question **DC6a**.

DC5a2. If yes which type of problem? In case the promoter of the IPU encountered any problem with state agents, write down in the box the code corresponding to the type of problem.

DC5a3. How was the problem solved? Write down the code corresponding to the interviewee's answer. Any regular payment is always accompanied by a receipt or a quittance that attests it. Some regular payments of fines in places indicated may not be accompanied by receipts.

Any payment without documents (receipt, quittance, mark, etc.) which attest them will be registered as gifts or presents.

DC5b1. In total, what is the amount of "gifts" that you paid for your production unit to these State agents within the past twelve months? (In CFAF) Write down the amount of gifts (grants) in thousands of CFAF. If there were no bribes (grants), write down 0.

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DC5b2. In total what is the amount of "fines" that you paid for your production unit to the state agents, in the course of the last 12 months? Write down the amount of fines in thousands of CFAF. If there were no fines, write down 0.

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NB: Do not include pure gifts (without compensation or constraint), nor the rackets of a private somebody.

DC6a. How did the activity of your production unit vary within the past twelve months? Start by writing the first three letters of the months on line "rhythm", M1 corresponds to the last month, M2 to the second to the last month, etc.

If we are in June for example, cell M1 will contain May for the month of May, M2 will contain Apr. for the month of April, etc.

Then, tick off the rhythm of activity of the last month (M1), then, the rhythm for each of the other months. Finally, code the rhythm of activity that characterized each month. Three possibilities are provided: month of high activity (**Maximum**), month of average activity (**average**), month of low activity (**minimum**). In case the production unit did not function some months, code "0"

Attention: If there are months of "minimum", there are necessarily months of "maximum": you must identify the two types of rhythm.

NB: For IPU created in less than a year ago, only the boxes corresponding to the months of activity will be filled.

DC6b. Maximum, average and minimal monthly return within the past twelve months, average and minimal monthly return within the past twelve months. The aim is to help to quantify the gap of activity between the month(s) of maximum and the month(s) of minimum activity.

The maximum (minimum) return is assimilated to the maximum (or minimum) turnover.

Verify that the turnover declared at the module *production and sale* (PV1) is at least equal to that of the minimum month and at most equal to that of the maximum month. If that is not the case, cast again the interviewee.

Average revenue is the average revenue over the past 12 months.

DC7a. Did you employ temporary labour within the past twelve months? If the interviewee answers no write down 2 and go to the next module. But if he answers "yes" write down "1" and continue with **DC7b**.

DC7b. If yes, how many temporary agents within the maximum month? It is about the labour force, including family helps and apprentices. It is about the number of persons employed during the month where the return of the IPU reached its maximum.

2.2.5- CFC. CUSTOMERS, SUPPLIERS AND COMPETITORS

In this module, we want to appreciate the mode of insertion of the informal sector upstream (suppliers), downstream (customers) as well as the position of the informal sector in the market (competitors). We particularly question about the price's formation.

CFC1. Who is your main customer? (or to whom do you mainly sell?) An IPU can have many customers; it is a question of determining the main one as far as the turnover is concerned.

CFC2. Who is your main supplier? (or from whom do you mainly buy?) We want to know in which type of enterprises the informal establishments get their supplies and not where their intermediary consumptions come from. So, an establishment of clothes manufacturing which buys materials made in a foreign country from a small local trader will be coded 3 (**small trading enterprises**).

CFC3a. Do you export part of your production? In case of negative answer, go to **CFC4**.

CFC3b. If yes, for which percentage? It is the percentage of the production which is exported.

CFC3c. Towards which country mainly? Register and code the main country of exportation. See codes in the questionnaire.

CFC4. On the internal market, do you have competitors (it is to say enterprises which sell the same products or offer the same service like you)? For those that sell part or all their production in the internal market, we want to know if they have competitors (the appreciation is made by the interviewee), this is to say if there are enterprises (national or foreign) that produce or sell the same goods or services in the market. The notion of **same product or same service** here means a product or a service that the user can make use of and which are then their substitutes, and which, moreover, have the same general characteristics. If the answer is no (code 2), then go to **CFC6b**.

CFC5. Who is your main competitor? It is not a question for the respondent to give any name, but to classify his main competitor in one of the categories listed in the questionnaire.

CFC6a. From which countries come the products of these competitors come? For those that sell foreign products (modality 2), we want to know from which country these products come. You will indicate these countries in a decreasing order of importance in terms of competition (country n° 1: the most important country, then country n° 2: the country coming second). For countries codes, see the questionnaire.

CFC6b. Do you commercialize foreign products? If the interviewee's answer is "yes", interview him on the country from where the main products are imported. For countries codes, see instructions related to questions **CFC3c**.

Go to **CFC9**, for the IPU which have no competitors: it is to say IPU for which the answer to **CFC4** is "no".

CFC7. Compared to your main competitors in the home market, indicate how you are situated.

At question **CFC5**, the chief of the IPU declared who were his main competitors. At question **CFC7**, we want to know how are situated the cost and selling prices, the quality of goods or services and the sale delays of the products compared to those of the competitors on the one hand as far as local products are concerned and on the other hand as far as imported products are concerned.

The table must be filled line by line. You will ask question like "**For locally produced goods and services, your sale prices are higher, in the average or lower than those of your main competitors?**" Every time, take care to note well the code corresponding to the interviewee's answer. In case there would not be products from abroad or locally produced, write down code 4 "not concerned".

CFC8. –How are your prices, compared to those of your main competitors who are big enterprises that sell the same products or services like you? We are interested here, with the

competition informal sector/formal sector. We want to know how are the prices of the informal sector you are interviewing, compared to those of its competitors of the formal sector.

NB: Even if the chief of the IPU declared at question **CFC5** that his main competitors were small enterprises, it is possible that it exists, exceptionally, secondary competitors which are big enterprises. Modality 4 "does not know" refers to the non-existence of big competitive enterprises.

In case the prices of the IPU are "higher" continue with **CFC8a**. But if the prices of the IPU are "lower", go to **CFC8b**. In the other cases, go to **CFC9**.

CFC8a. Why are your prices higher to those of these big enterprises? Get the main reason and write down its code in the corresponding box.

CFC8b. Why are your prices lower than those of these big enterprises? Get the main reason and write down its code in the corresponding box.

CFC9. How do you set the prices of your main products or main services? It is about the main mode of fixing the prices. Cast again the respondent if he has the tendency of giving in a rush an answer corresponding to modality "other".

2.2.6-EIF. EQUIPMENTS, INVESTMENT, FINANCING AND INDEBTEDNESS

This module has two goals:

- the evaluation of the productive capital of the unit; that is to say the total value of the equipment that the unit uses for its activity;
- the evaluation of the investment expenses (Gross Formation of the Fixed Capital (GFFC) of the unit within the past 12 months.

This module has three tables. The first one deals with Equipment and Investment, the second and the third tackles respectively the financing and the indebtedness.

Attention:

- 1- It is about the capital and the investment of the unit and not what is the property of its promoter (his personal lodging, his vehicle, etc.) Even if these equipments do not belong to the promoter (see belonging code), you must count all those that were used for the activity of the unit.

However, in the case of the use of an equipment both by the IPU and the promoter's household, we will properly register the equipment while specifying that it is used both by the IPU and the household. The imputation will be done later.

The observation of equipment around you will help you not forget anything.

- 2- All the values have to be written down (in thousands of CFAP) at its real price in the market:
 - At the replacement cost for the capital (that is to say what it will cost to buy the same equipment at the same state);
 - At the acquisition price for the investments (that is to say what was really spent).
- 3- You have to make the difference between the capital (which is evaluated at the replacement cost or its present value) and the investment (evaluated at the acquisition cost). The investment is related to the acquisition of equipments of the last 12 months.

EIF1. Note equipment you made use of within the past 12 months to make your production unit function

IPU functioning without equipment are scarce. Make sure that this table is well filled and that no equipment is neglected. Some equipment is used at the same time by the IPU and the promoter's household. In such a case, register the equipment and specify in the questionnaire that it is for a mixed use.

Trowel and hammer are for a brick layer, indispensable equipment that must appear here. It is the same thing with [planning](#) machine, square, saw for a joiner (carpenter). A woman roasting fish must have at least a roasting, buckets, plates/trays, etc. In a cafeteria, you must find cups, spoons, flasks, stove, etc.

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Mis en forme : Retrait : Gauche : 1,43 cm

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Mis en forme : Couleur de police : Automatique

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Mis en forme : Retrait : Gauche : 0,8 cm

For each of the types of equipment mentioned, you can distinguish 3 items numbered 1, 2, O. Items 1 and 2 help specifically to identify the equipment in question. For example, in the case of item machines, "a grain machine", "a sewing machine", "an electrical saw", etc. Post O (stands for "other") includes any other thing that remains such that the sum 1.+2.+O. covers the total of the heading. So, post O can include several types of equipment and as such, we would fill only the column "value".

The table is filled by line; after having specified the **names and the characteristics** of the equipment (for example SINGER Sewing machine, TOYOTA delivery van, and hairdresser's chair), you will get information on the following points:

The quality: Ask the following question, "*the equipment (name of the equipment) that you are using presently, did you buy it new (modality 1) second hand (modality 2) or you produced it yourself (modality 3), etc.?*" Note that second handed products from Europe are considered as second hand.

The belonging (ownership): Ask for example the following question, "*The equipment (name of the equipment) that you are using presently belongs to you personally or you are renting it, or it belongs to somebody else or it is on hiring-purchase?*".

The origin: It is about the origin – destination code already used in the module on EXPENSES AND CHARGES. We are trying to know the type of supplier from whom the equipment was bought. Ask for the direct supplier without tracing back the usual channels.

The financing: It is a question of indicating the main source of the financing which helped to purchase the equipment.

The month and the year of acquisition: Ask the month and the year of acquisition of the equipment by the IPU. A machine bought for example in June 1991 will be coded |_0_|_6_|_|_9_|_1_|. If the interviewee gives you information only on the year (he has perhaps forgotten the month), help him to remember by putting him as compared to the middle of the year; try to know if the IPU acquired the equipment during the first or the second half of the year. If he declares that he purchased the equipment in the first half of the year for example, ask him if it was right at the beginning of the year or towards the middle of the year. So, gradually, you will have better information on the month of acquisition of the equipment. If in spite of all these efforts, you don't get additional information, enter 98 in the bins of the month and fill in those of the year.

The value: It is about the value of the equipment at its replacement cost, that is to say the present value of the equipment at its present state and not the purchase price. This value takes into consideration the depreciation. Write down the amount in thousands of CFAF. Ask for example the following question "At how much will you buy this equipment in its present state?".

- **Premises:** premises can be in concrete or not, it can just be a simple site (which can be bought at a considerable value).
- **Professional vehicles, motor bikes, bikes** are those which are effectively used for the needs of the IPU.
- **Furniture and office equipments** include tables, chairs, cupboards and small non-consumable equipment.
- **Set of tools** is the sets of equipment useful for the activity, and which are not destroyed but only worn out in the production process; their lifespan must be more than a year. It is a question here only of the tools not mentioned previously.
- Always specify the content of item "**other**".

Tables EIF2a and EIF2b: Financing

The main objectives are:

- to evaluate the loan got by the IPU;
- to specify the use of the credit so obtained;
- to know the conditions of loan and the mode of reimbursement, finally;
- to specify the difficulties linked to the reimbursement of these loans.

Mis en forme : Interligne : simple

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Mis en forme : Retrait : Gauche : 0,8 cm

Table **EIF2a** bears on loans got in the course of the past 12 months by the promoter of the IPU, whereas table **EIF2b** bears on loans got by the promoter of the IPU since more than a year and partially or totally reimbursed in the course of the past 12 months.

Take note that these tables do not take into consideration supplier credits which are credit-purchases. These last ones must instead be registered in one or several of the tables **DC1a**, **DC1b** or in item "other services" of **DC4** for services received on credit by the IPU.

NB: Don't forget that the sum of interests corresponding to the amounts already reimbursed in the course of the last 12 months must be transcribed in table DC4.

EIF2a. Loans contracted (got) in the course of the past 12 months? From the very first, ask the interviewee if he borrowed money to make his establishment function in the course of the past 12 months. If he answers "No", write 2 in the corresponding box and go to table **EIF2b**. If he answers "Yes" then, write 1 and ask him the number of credits that he contracted in the course of the past 12 months. It is advisable to collect the information credit by credit (line by line).

As for the **origin** of the loans, consult the codes proposed in the questionnaire. The question can be asked as follows: "from whom did you get that loan?" The corresponding code to the interviewee's answer will be written down in the box provided for it.

The amount of the credit: This variable helps to grasp the amount of the credit (without interests) contracted in the course of the past 12 months. The amount will be written down in thousands of CFAF.

Use of the credit: through this variable we want to know which use was made of the credit contracted by the promoter of the IPU.

NB: It is about the main use in term of the biggest expense.

Through the **type of contract**, we are looking for the degree of informalization of IPU as far as the loan matter is con.

TYPE OF CONTRACT

Legally recognized agreement means an agreement written on a paper and legalized.

Simple written agreement means a written agreement, not legalized.

Verbal agreement means a non-written agreement related to the maturity and/or the modalities of reimbursement.

Without agreement refers to a loan got without information on the reimbursement modalities.

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Mis en forme : Espace Avant : 6 pt

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Through the variable reimbursement mode, we would like to know if the contracted loan will be reimbursed in cash, in goods or services, or not reimbursed at all.

Maturity: We are interested in the duration (number of months) of the loan and not in the remaining time before the repayment of the credit. Ask the question as follows: "At the moment you contracted this loan, how long (in months) did your (name of the origin of the loan) grant you to keep the money before the repayment?".

Write down the number of months which corresponds to the interviewee's answer in the box provided for it.

The amount or the value to be reimbursed includes the initial value of the loan (that is to say the amount of the credit) and the eventual interests.

For each loan, **the amount or the value of the reimbursement in the course of the past 12 months** corresponds to the amount already paid by the unit to (name of the origin of the loan) as reimbursement of loan in the course of the past 12 months.

Reimbursement difficulty: In case the production unit would have difficulties or has difficulties to repay the loan, ask the main type of difficulties and write down in the box the corresponding code to

the answer. If the unit doesn't face any difficulties in the reimbursement of loans, write down code 4 "without difficulty" in the box.

EIF2b. In the past 12 months, have you repaid money borrowed before 2018 to operate your production unit?

This table is related to loans contracted by the promoter of the IPU since more than a year and repaid partially or totally in the course of the 12 recent months.

The variable **initial amount** is related to the amount of the credit at the moment of the loan.

The **amount or value to be reimbursed** is related to the cumulated amount of the credit and the interests from the loan.

The **amount or value of the reimbursement in the course of the past 12 months** is related to the amount already paid by the unit as reimbursement of loan in the course of the past 12 months.

The filling instructions of the other variables are identical to those of the preceding table **EIF2a**.

EIF3a. What is the present approximate rate of use of your production capacity?

Through this question, we would like to grasp the level of use of the capacity of production of the IPU. It is the criterion "time" of work or of use of machines that is privileged here (effective present time / potential time). The potential time for an IPU having several machines is the sum of the normal potential durations of functioning, whereas the effective time is the sum of effective duration of use of each machine. If an interviewee thinks that even spending more time than now would not increase its production, then its potential time is equal to his present time (he is at 100% of his capacity of production). The answer given must be noted in percentage.

It is perhaps difficult to collect this information for some type of activities: use foxiness (tricks) and try as far as possible to adapt this question and the next one to the type of IPU concerned.

In the case of a taxi driver (owner-driver), ask him the number of daily working hours. If the time corresponds to the maximum that his taxi can make, his capacity of production is 100%. But if this taxi man declares for example that his taxi is used in total for 17 hours, (6h-23h) per day and that it can also be used the whole night, that means that its capacity of use is less than 100%, you will determine it by asking him the maximum bearable time by the car. The present approximate rate of use of its capacity of production is the ratio of the present time of use, on the maximum time that can be realized by the IPU.

For the case of a shopkeeper, his capacity of production is the number of hours that he devotes to his work per day with respect to the maximum time that he could spend in his shop.

If the maximum time is 17 hours (6h to 23h) and the usual time devoted to this activity is 12 hours, because of momentary closures (prayers, leisure, rest, etc.) then, its capacity of production will be $(12/17) \times 100 = 70.6\%$. We shall put 071 (rounding up) in the corresponding boxes.

If the capacity of production is fully used, (**EIF3a** = 100%), go to module **PP**.

EIF3b. With your present equipment, how much can you increase your production? Through this question, we would like to know if the capacities of production of the IPU are fully used. You will grasp the increase of production in case, first of all, where the staff is the same, then in case the staff is increased. Answers given by the interviewee must be noted as such in the provided space then coded in percentage in the boxes. For example, if he declares that his production can be doubled, note *can double* in the space provided and write down 100 in the box.

As for the example started in EIF3a, firstly, you will note the increase in returns (lost opportunity) without engaging and the increase in the case of engaging (it is the chief of IPU to know the number of persons to engage). The increase rate is calculated by making the ratio of the expected return on the present return.

Example: The above-mentioned shopkeeper realizes usually a turnover of 150 000 CF AF daily; now he is capable to reach 175 000 CF AF by reducing the closing time. If he engages (recruits) an additional person to be in the shop when he is absent, he can realize a turnover of 200 000 CF AF.

So, without recruiting he increases his returns by 25000 CF AF, it means 16.7% ((25000/150000) *100) of the present production. With recruitment, he increases his returns by 50 000 CF AF, it means 33.3%. you will then write down 017 and 033 in the corresponding boxes.

2.2.7- PP. PROBLEMS AND PROSPECTS

This module, which is much mostly qualitative, tries to:

- identify problems encountered by the chief of the IPU as well as the prospects of the future that he envisages for its development;
- know the impact of the measures taken by the government on the activity of the agents in the informal sector, as well as the reaction and the strategy adopted by these agents to face the new economic situation of the country.

By placing this module at the end of the questionnaire, it helps the interviewee:

- To take a breath after the "tiring" modules appealing to his memory (reconstitution of the accounts, etc.);
- To end on a good impression since we are interested by his problems.

PP1. What is the main reason, which made you choose (name of the activity)?

For a carpenter for example, ask the question: "*what is the main reason which made you choose carpentry?*". In case the person hesitates between many reasons, lead the chief of the unit to identify the most fundamental one.

PP2. How do you set the volume of your services?

We are interested here by the main determinants of the production of the IPU.

NB: You have here to adapt the question to the nature of the activity of the interviewee. For example, for a motor-taxi driver, you will start by asking him at what time he stops his work, then you will ask the reason of the choice of that hour. If he answers that at that hour there are no more customers, code 2 "*according to the demand you foresee*". If he instead says that at that hour, he is tired, code 3 "*According to your production capacity*".

PP3. Which marketing strategy do you adopt towards your customers? Through this question, we want to know which effort the unit realizes for the sale of its products or the offer of its services. In case of hesitation between several answers, lead the promoter to identify the behaviour that is the most frequently adopted by its unit.

PP4. Do you have problems or difficulties in the following domains? For each type of difficulties, encircle the code of the interviewee's answer and write it in the corresponding box.

PP5. In order to solve your present problems, would you wish to have aids in the following domains? For each domain of aid, encircle the code of the interviewee's answer and write it in the corresponding box.

Modality a) "*technical training*" concerns training related to the technique of production, whereas modality b) "*training to organization and accounts*" concerns training related to accounting and more generally to the management of the IPU.

PP5a. Could a professional or support association, in your opinion, help to solve problems related to your activity? It is a question of knowing if the interviewee thinks that an association of producers or traders, or a support (or advice) structure to small enterprises could help him to solve its problems. If he answers by affirmative, ask him the type of association, which could help him. If no, go to **PP5c**.

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Mis en forme : Retrait : Gauche : 0,8 cm, Suspendu : 0,63 cm

Mis en forme : Espace Avant : 6 pt

Mis en forme : Retrait : Gauche : 0,8 cm, Suspendu : 0,63 cm, Espace Avant : 6 pt, Avec puces + Niveau : 1 + Alignement : 0,5 cm + Tabulation après : 1,14 cm + Retrait : 1,14 cm

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Mis en forme : Retrait : Gauche : 0,8 cm, Suspendu : 0,63 cm

PP5b. If yes, what type of association is most likely to help you?

Only one answer is possible. The promoter must give the type of association the most likely to help him in solving problems linked to his activity. Modality 3: "*support organisation to micro-enterprises*" concerns technical structures to help small enterprises, they may be public, private or associative, national or international. Then go to **PP6**.

PP5c. If no, why? It is the main reason for which the interviewee thinks that an association of professionals or support could not help him to solve the problems linked to his activity.

Questions **PP6a** and **PP6b** come to complete question **PP5** (on the need for aid). Question **PP6b** will help to locate answers brought by the aid structures in relation with the needs and expectations expressed in **PP5**.

PP6a. Do you belong to a professional organization of your domain of activity? If the interviewee's answer is "yes", write down 1 in the corresponding box and go to **PP6b**. If no, write down 2 and go to **PP7**.

PP6b. For which type of difficulties does this organization help you? Go through the list of difficulties proposed. If the unit receives the help for a specific type of difficulty, write down 1 in the corresponding box, if no write down 2 and go to the next type or to the next question.

BANK AND MICRO-FINANCE INSTITUTIONS

This sequence of questions aims at identifying the banking and micro-finance institutions known by the interviewees, those to whom these IPU resort to and services solicited.

PP7. If you could get a loan for your activity, what would you do in priority? It is a question of identifying projects and problems for which a credit could seem useful. If the interviewee declares that he would like to open another establishment in another activity (modality 6), write legibly the name of the new activity and write down the code of the branch of the activity in the box provided to that effect.

Through questions **PP8a**, **PP8b**, **PP8c** and **PP8d**, we want to identify the position of the promoter in relation with bank loans (and not in relation with the micro-credit on which he will be interviewed in the next questions).

PP8a. Have you ever applied for a bank loan in for your activity? If the interviewee's answer is "Yes", write down 1 in the corresponding box. If No, write down 2 and go to **PP8d**. Here it is only about bank loans.

PP8b. If yes, with which bank? If a promoter asked for loans in several banks, consider the one where he asked for the highest loan. Codes found in the questionnaire are listed again below.

01. Afriland First Bank
02. Banque Atlantique
03. BICEC (Banque Internationale du Cameroun pour l'Épargne et le Crédit)
04. CBC (Commercial Bank of Cameroon)
05. Citybank
06. Eco bank
07. NFC (National Financial of Cameroon)
08. SCB (Société Camerounaise de Banque)
09. SGC (Société de Banque du Cameroun)
10. Standard Chartered Bank
11. UBA (Union Bank of Africa)
12. UBC (Union Bank of Cameroon)
13. CCA Bank (Crédit Communautaire d'Afrique)
14. BC PME (Banque des Petites et Moyenne Entreprise)
15. BGFIBANK (Banque Gabonaise et Française Internationale)
16. Bank of Africa Cameroon

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17. Bank abroad (Specify)

PP8c. Did you get the loans? If the interviewee answers "yes", write down 1 in the corresponding box. If no, write down 2.

PP8d. If you did not apply for a bank loan, what is the main reason? In case of hesitation between several answers, lead the promoter of the unit to identify the reason which seems the most fundamental.

PP9. Apart from banks, do you know institutions of micro-credits? If the interviewee answers by affirmative, write down 1 in the box provided for it. If no write down 2 and go to **PP16**.

PP10. If yes, how did you come to know them? In case of hesitation between several answers, lead the promoter of the unit to identify the main channel through which he knew the institutions of micro-credits.

PP11. Can you give the name and the location of the three main institutions of microcredit that you know? Note as precisely as possible the institution quoted and code their location.

PP12a. Do you know services proposed by these institutions of micro-credit? If the interviewee answer by the affirmative, write down 1 in the box which corresponds, if no, write down 2 and go to **PP16**.

PP12b. If yes, do you know the type of credits that they propose? If the interviewee answers by the affirmative, write down 1 in the box that corresponds. Or else, write down 2 and go to **PP16**.

PP12c. If yes, did you have recourse to them? If the interviewee answers by the affirmative, write down 1 in the corresponding box. If no, write 2 and go to **PP15**.

PP12d. If yes, did you get a credit? If the interviewee answers by the affirmative, write down 1 in the corresponding box. If no, write 2 and go to **PP14**.

PP13a. If yes, what was the use of the credit? Here, we want to know what use was made of the credit. In case of ambiguity, you must lead the promoter of the unit to give you the main utilization (in term of the biggest expenditure) which was made of it. Write the code corresponding to the answer of the interviewee in the box.

PP13b. Was the credit obtained within the past 12 months? It is a question of distinguishing credits obtained in the course of the last 12 months (and for which we must find corresponding information in modules **DC** or **EIF**) from those got previously. Write down 1 if the interviewee answer by the affirmative and 2 if not.

PP13c. What was the impact of the credit on your enterprise? Go through all the effects proposed. For each of them, encircle the interviewee's answer and write in the corresponding box 1 for "yes" and 2 for "no".

PP13d. For each of the institutions, from where you got the loan, evaluation of the satisfaction of the demand and reason of the eventual non satisfaction

This question aims at measuring the satisfaction (or the non-satisfaction) of the IPU that received loans from some institutions that offers loans. For each institution having offered the service, ask the interviewee if he/she was satisfied. If he/she was not satisfied, (modality « 3 »), ask him/her the reason of his /her non satisfaction. After asking this question, go directly to PP16, whatever the answers of the interviewee.

PP14. If the loan application was rejected, what is the reason? If many reasons are given, keep the one which seems the most important. After asking this question, go directly to PP16, whatever the answers of the interviewee.

PP15. If you did not apply for a loan, for which reason? It is here a question of describing the dissuasive reasons for the resort to micro-credit. If many answers are given, consider the one which seems the most important for the interviewee.

Mis en forme : Interligne : simple

OTHER SUPPORTING STRUCTURES

The following questions deal with supports which can be brought to small enterprises. These supports can be technical, legal, administrative, etc. They can be brought by structures with specific or polyvalent vocation.

PP16. Apart from institutions mentioned previously (banks, institutions of micro-credits), do you know other supporting structures to small enterprises? If the interviewee's answer is yes, write down 1 in the corresponding box and continue. If not, write 2 and go to **PP19**.

PP17. If yes, how did you come to know them? In case of hesitation between several answers, lead the promoter of the unit to identify the main channel through which he knew other supporting structures to small enterprises.

PP18. Can you give the names and the location of the three main support structures that you know? Write down in full, the name of these structures and code their location.

PP18a. Did you have contact with one or several of these support institutions/ structures? If the interviewee answers "yes", write down 1. If not, write down 2 and go to **PP19**.

PP18b. List of institutions/supporting structures contacted: We are trying to identify structures known. Write in full the name of these structures. *Do not write a code.*

PP18c. For each of these institutions, which type of services did you ask for and what answer did you get? If the interviewee contacted one (or several) aid structure(s), we want to know for which services. Note as precisely as possible the type of services asked for. *Code only the second column.*

PP18d. For each of these institutions, if the answer for the service demanded is favorable, evaluation of the satisfaction of the demand and reason of eventual unsatisfied This question is similar to PP13d, except for the fact that it rather concerns the other structures of support cited in PP18b by the interviewee. Ask the interviewee to give an appreciation of the quality of service that he/she received in each structure cited and ask for the reasons of non-satisfaction if he/she was unsatisfied. Refer to **PP13d** for codification.

CONJUNCTURE AND PROSPECTS

PP19. Are you planning to increase the manpower within the next 12 months? If the interviewee answers "Yes" write down 1. If not, write down 2 and go to **PP19b**.

PP19a. If yes, by how many? It is about getting an idea of the number of persons that the promoter is planning to recruit, while distributing it by category of personnel (you will verify the total after filling the boxes: wage-earners, apprentices and family aids).

PP19b. If you were to engage wage-earners, who will you choose in priority? Only one category must be declared. It must correspond to the most desired.

PP20. In case the demand reduces, which main strategy would you adopt? Only one strategy (the most likely to be adopted by the promoter of the unit) must be registered.

Decrease in demand

In the market for the exchange of products from production units, the solicitation to purchase said products is intuitively what is known as demand. The greater this demand, we will talk about rising demand and if not, we talk about a drop-in demand.

The drop in demand for a product may be due either to the increase in the price of this product, thus discouraging applicants from expressing their demand, either the appearance of another substitute product at a lower price, or lack of interest due to the wear of its attraction, either to a defect of the quality of the said product etc.

PP21. What is the main difficulty that may make your establishment disappear? It is a question of identifying the main difficulty threatening the life of the establishment.

PP22. What is the main difficulty that prevents you from developing your establishment? It is a question of identifying the main difficulty that hinders the development of the establishment.

PP23a. Do you think that there is a future for an establishment like yours?

We want to know if the chief of the IPU considers his activity "out-of-date, (out of model)" "without future" or in the contrary, he thinks that it offers prospects. If the interviewee answers "yes", write down 1 and go to **PP24a**. Otherwise write down 2 and continue.

PP23b. If no, do you think of changing the activity? If the interviewee answers "yes", write down 1 and specify the name of the activity, or else write down 2. The type of activity declared by the promoter of the IPU will be coded by the controller using the nomenclature of activity. Note as precisely as possible the activity envisaged.

PP24a. If you had relatives or acquaintances, would you wish that they take over your activity after you? If the interviewee answers "yes", write 1, or else write 2. In any case, the interviewee must specify the reasons of his opinion.

Attention: The manager of the establishment does not need to have children before answering this question. The question is rather "If you had children, would you wish that they continue your activity after you?"

PP24b. Why? It is a question for the interviewee to justify the answer given at the preceding question.

Through questions **PP25a**, **PP25b**, and **PP25c**, it is a question of apprehending the real conjuncture for the promoter of the IPU. Although these questions and the four next ones refer to the preceding year, you must adapt them in relation with the moment of the launching of activity, for activities that started less than a year ago.

PP25a. Compared to last year (i.e. during the last 12 months), your profit: Ask the question as follow: as compare to last year, has your profit improved? Remained stable or decreased? The appreciation is made by the promoter of the IPU. You must abide to his declaration.

PP25b. If your profit has improved, why? Register the main reason for the increase of the profit and go directly (whatever the answer) to **PP26a**.

PP25c. If your profit decreased, why? Register the code corresponding to the main reason for the diminution of the profit in the space provided for it.

PP26a. Which new strategy have you adopted since the beginning of the year 2020? If the strategy adopted combines several modalities, note the one which, from the interviewee's point of view, appears to be the most efficient.

PP26b. As compared to last year, you have:

- 1.- *Increased the unitary margin applied in order to increase or maintain your living standard;*
2. *Decreased the unitary margin to attract customers;*
3. *You did not modify your unitary margin.*

The promoter may have reduced or increased his margin for a better result. Ask him/her the question while proposing the modalities and write down the code corresponding to his answer.

PP27a. Compared to last year, the number of your customers has: Ask the question while proposing the modalities. The appreciation is made by the interviewee and you must stick to his declaration.

PP27b. As compared to last year, do you have new customers who were going previously to big enterprises? It is a question for the interviewee to say if he/she thinks that he/she can have new customers who last year were dealing but with big enterprises. Write down the code of the answer corresponding to the declaration of the interviewee and continue.

PP28. In your opinion, how do prices of your products or services increase, compared with prices of the other goods and services? It is a question of appreciating the evolution of the prices of products sold by the interviewee in comparison with the general increase of prices in the market of goods and services. Write down the code of the answer corresponding to the declaration of the interviewee and continue.

ROLE OF THE STATE AND RELATIONS WITH THE ADMINISTRATIONS

The objective of this section is to:

- grasp the opinion of the interviewee in relation with administration;
- remind the interviewee, if need arises, that the questionnaire is confidential and that his personal answers do not implicate him towards the authorities and that the survey is aimed neither to control, nor to repress his activities.

Mis en forme : Retrait : Gauche : 0,8 cm, Suspendu : 0,63 cm, Espace Avant : 3 pt

PP29. In your opinion, what is the best way to set the prices of products / services that you sell? Ask the question as follow: "*Do you prefer that prices of products/services that you sell should be fixed by the state (government), the association of producers or by the law of the supply and demand?*" Allow the interviewee to answer you and note the code corresponding to his answer.

PP30. Are you ready to register your activity with the administration? Ask simply the question to the interviewee and note his answer. If he hesitates, write down code 3, which corresponds to "I do not know".

PP31a. Have you ever tried to get a tax payer's card for this activity? Encircle and register the code corresponding to the answer of the interviewee.

PP31b. If yes without success, why did it not succeed ~~In your opinion, what is the main advantage to be registered (of having a tax payer's number)?~~ The interviewee must tell you for which main reason he failed in getting a tax payer's number for his IPU.

PP31c. In your opinion, what is the main advantage to be registered (of having a tax payer's number)? It is a question, for the promoter of the IPU, to say which is the main advantage his unit would benefit from, if it happens to be registered by getting a tax payer's number.

PP32a. Would you be ready to pay taxes on your activity? Ask simply the question to the interviewee and note his answer.

PP32b. Did the production unit you are managing pay (Name of the tax) within the past 12 months? For each of the 4 types of taxes proposed, ask the interviewee if his production unit paid it. If the establishment paid it, register 1 in the first box and go according to the case to, the following type of tax or to the next question. If the establishment did not pay, register 2 in the first box and ask the interviewee why. The codes of the reason of non-payment will be registered in the second box. VAT=Value Added Tax; IR=Income Tax (IT).

Other taxes on production: Tax on games of chance and entertainment, Registration Fees, Tax Stamp Fees; Stamp duties (automobiles), Axle tax, Fishing rights; Authorization of shows; Approval of tourist and hotel activities; Registration to the Import / Export file; Technical visits; temporary occupation of the public highway.

These questions must be asked with tact, if the interviewee is reticent to answer, explain simply that the objective of the survey is not to control or to repress his activities.

PP32c. -Would you be for the setting of a unique tax on your activity? Ask the question and write down the code corresponding to the interviewee's declaration.

PP32d. -According to you, this tax must be paid per:
1. Day 2. Week 3. Month 4. Quarter - 5. Year?

It is a question, for all the chiefs of the units to propose the periodicity for the payment of the unique tax. Ask the question for example as follows: "*Do you wish to pay the unique tax daily, weekly, monthly, etc.*"

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PP33. In your opinion, to which institution must the tax be paid? It is a question, for the promoter of the IPU, to give his opinion on the management of taxes, more specifically, we ask the promoter to choose between the central administration and the council, the best organ likely to better manage the taxes paid by all the promoters.

PP34. In which domain in priority must the taxes received be used? In this question, the interviewee can wish that taxes be should affected to several expenses' items, insist in order to make him give you the priority domain likely to benefit from the tax collected.

2.2.8- SS. SOCIAL SECURITY

The **social security** is a set of institutions that guarantee to workers and to their family a replacement income and social welfare provisions in case of illness, maternity, invalidity and industrial injury or death.

SS1a. Have you ever heard talking of social security?

Ask the question to the interviewee and register his answer.

SS1b. If yes, which guaranties does social security offer to workers and their families? Ask the respondent the question, identify the item corresponding to his answer and enter the code 1 (Yes) in the corresponding box. Raise him to know if he knows another guarantee that offers social security to workers and their families in Cameroon. You'll raise him that way until he tells you he does not know any more. In this case, put the code 2 (No) in the boxes of the items not mentioned.

SS2. Do you know the National Social Insurance Fund (NSIF/CNPS)? It is not a question of being registered there, nor knowing what it does. Just try to know if the promoter of the unit is aware of the existence of the NSIF. If the interviewee knows the NSIF register 1 and continue with **SS3**, or else, write down 2 and go to **SS5**.

SS3a. Is at least one of your employees including yourself registered there? It is a question for the promoter of the IPU to say if his establishment is registered at the NSIF. If thanks to the IPU, its promoter or employees are registered at the NSIF (CNPS), write 1 for yes and 2 otherwise.

SS3b. If no, why? In case the IPU is not registered at the NSIF, ask the interviewee the main reason of this non-registration. Restart the respondent if his answer is far from the modalities proposed

SS4a. What do you think about its present functioning? Ask the question for example as follows: *"Do you think that the functioning of the NSIF is very satisfactory, satisfactory, less satisfactory or not satisfactory?"* Let the interviewee appreciate himself the functioning of the NSIF and write it down in the space provided for it, the code corresponding to his appreciation. If the response code is 1, 2 or 3 (the respondent finds the services offered by the NSIF very satisfactory, satisfactory or has no opinion on the question), continue to SS4b. Go to SS5 otherwise.

SS4b. Why are you not satisfied by its present functioning? In case of hesitation between several answers, insist with the interviewee in order to obtain the main motive of dissatisfaction.

SS5. Are you aware of the existence of a fund called SECU for voluntary insured persons in the liberal professions and the informal sector? Ask the question, for example, as follows: "In your opinion, should such a system of social security contributions and protection be managed by the private sector or by the State? »

SS5a. Are you personally favorable to the creation/existence of a social and protection system of contribution for those exercising trades like yours? Ask the question, for example as follows: *"In your opinion, should such a system of social contribution and protection must be managed by a private body or by the state?"*.

SS5b. What must be, according to you, the status of such a system of social and protection contribution? Ask the question, for example, as follows: *"In your opinion, should such a system of social security contributions and protection be managed by a private or by the State? "*.

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SS6. What would be, according to you, the advantages of such a system? A system of social contribution and protection can present multiple trumps for the interviewee. You must take note only of the main one.

SS7. For such a system of social and protection contribution, which maximal monthly amount per personnel would you contribute? Don't make suggestion here to the interviewee. Listen and code his answer according to groups of contributions that are proposed to you.

SS8. What are the risks that you would like that system to cover in priority (classify them by order of priority from 1 to 9)? In reality, we suppose that the system of social contribution and protection covers the set of the seven risks and that the promoter of the IPU is likely to claim assistance, for each type of risk. Then, the following steps are proposed to you: list the seven risks that are in the questionnaire and ask to the interviewee to classify them by order of priority. In fact, it is a question of classifying, in decreasing order of importance, the expectations of the unit towards the system of social contribution and protection. If the interviewee first cites a risk, write down 1 in the codification box corresponding to that risk. If the interviewee cites another risk which for him/her comes second, write down 2 in the codification box corresponding to this risk, and so and so forth. If the interviewee cites only 4 risks for example, you are not obliged to continue the classification of the rest.

SS9. Have you already subscribed to an insurance with a private company to cover the trade risks? If the interviewee answers "yes", write 1 in the box. Otherwise write 2 and go to module DS.

SS10. For which insurance (s) did you subscribe to? Go with him through the list of types of insurance and for each type, the promoter will tell you if yes or no he subscribed to it.

2.2.9- DS. SOCIAL DIALOGUE

For the International Labour Organization (ILO), "The Social Dialogue includes all types of negotiation, consultation or simply exchange of information between the representatives of the government, employers and workers according to diverse modalities, on questions related to the economic and social policy presenting a common interest".

DS1a. Within the past 12 months, did you have conflicts with your employees?

It is a question of knowing if employees have been in conflict at least once during the past 12 months with their employers.

DS1b. If yes which type of conflicts did you have?

If the interviewee answered yes at DC1a, note the type of conflict. This may be the notification of dismissal for economic reasons (the announcement of a potential redundancy especially for economic reasons can also be a source of conflict), absenteeism (absences, delays, etc.), etc.

Dismissal for economic reasons: is a mode of termination of an indeterminate employment contract carried out by an employee for one or more reasons not inherent to the employee's person resulting from a transformation of employment, a modification of work, consecutive in particular to economic difficulties or technological changes.

DS1c. How did these conflicts end?

It is a question here of knowing the outcome of the conflict.

DS2a. Within the past 12 months, how many persons have been dismissed (sacked) following these conflicts Have you already subscribed to an insurance with a private company to cover the trade risks?

If during the past 12 months, there were conflicts between employees and employers and if some of these conflicts ended with a failure, note the number of laying off registered. If **00**, go to **DS3**.

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Mis en forme : Police :Gras

DS2b. If there were at least one case of dismissal which measures were taken at the end of this/these dismissal?

It is a question here, to know what is generally done in case of laying off. But just take into consideration, here measures that were taken during laying off of the past 12 months.

DS3. Does it exist within the IPU a group of employees constituted likely to defend the interests of these ones?

Here it can be about, of a syndicate, an association or any other group likely to serve as interface between the employer and the employees.

DS4a. Did employees' express claims within the past 12 months?

It can be about a salary increase, the improvement of working conditions, or any type of claims.

DS4b. If yes, what was the nature of these claims?

Here, if there were several claims within the enterprise during the last 12 months, registered the main claim.

DS4c. What was the outcome of the very last claim?

Consider here, the very last claim of the past 12 months and say how it ended. Registered the corresponding code.

DS5. How do employees generally express their claims?

That it exists or not an organized group for the claim having the role to defend employees' interests with the employer, we must here, determine the mode of settlement generally used in the resolution of conflicts.

DS6. -Are you in favors of the creation of group of employees constituted within the IPU?

This question concerns only IPU having at least 3 employees. It is about any type of group, independently of the objectives of the group.

DS7. In the framework of your activities, you are in relation with:

- a) _State (Senior Divisional office, Sub divisional office...)
- b) _Council
- c) _Force of law and order (police ...)
- d) _Justice
- e) _Taxes
- f) _Price control
- g) _Other IPU of the same activity
- h) _Other IPU out of activities
- i) _Other (Specify)

It is a question of identifying all the structures, groups or any other partner of the IPU and, this independently of the type of relations that they have (conflictual or friendly).

DS8a-DS8c. Does it happen that you disagree with these entities?

We want to know if the IPU is generally in disagreement with the entities identified above, to determine the reasons and the mode of settlement of these disagreements.

DS8d. With which of these structures do you mostly keep up relations:

If the IPU has relations with several structures, consider the one that has dealings the more with this IPU. We are not interested here with the type of dealing. Abide with the point of view of the interviewee.

DS8e. Generally, which type of relation do you keep with (Name of entity)?

With regard to the structure that has the most dealing with the IPU, give the type of relation (dealing).

DS9a- DS9b. Are you affiliated to any association?

It is a question of knowing if the IPU is affiliated to an external association to the enterprise and of identifying the type of association.

DS9c. Why are you affiliated to an association?

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This question aims at knowing the main motivation which pushed the respondent to join an association.

2.2.10 IMPACT OF COVID-19 ON THE ACTIVITY OF THE IPU

This section deals with the impact of the coronavirus on the activity of the Informal Production Unit (UPI).

IC01. Has COVID-19 affected the activities of your IPU?

This question aims to find out ~~asks~~ whether the coronavirus pandemic has had any effect on the activities of the IPU. If the effects are positive, enter the code "1" corresponding to the Yes positively modality, the code "2" if the effects are negative, this corresponds to the Yes negatively modality, otherwise mark the code "3" which means No.

IC02. Would you say that this impact is:

This question only concerns those therefore the whose activities have been affected (IC01 = 1 or IC01 = 2). It aims to assess the impact of COVID-19 on the IPU. READ THE ANSWER OPTIONS

IC03. Are you having difficulties selling your products due to COVID-19?

Enter code "1" if the respondent states that he has had difficulty disposing of the products since the onset of COVID-19 until now, code "2" if the difficulties were encountered during the restrictive measures but not ~~now~~ now, and code "3" if COVID-19 has not negatively impacted the flow of UPI products. If not, go to question IC05.

IC04. If ~~yes~~ what is the main reason?

This question only concerns IPU's who had difficulties in selling the products (IC03 = 1 or IC03 = 2). Record the code corresponding to the main reason given.

IC05. Are you experiencing funding difficulties attributable to the occurrence of COVID-19?

Enter code "1" if the respondent says they have had funding difficulties from the onset of COVID-19 to date, code "2" if the difficulties were encountered during the restrictive measures but not now, and code "3" if COVID-19 has not negatively impacted the funding of the IPU. If not, go to question IC07.

IC06. If ~~yes~~ so which onesy ?

Among the pre-listed modalities, record code 1 corresponding to the answers provided. If the answer given is not predefined, record the other modality and specify.

IC07. What is the effect of the COVID-19 pandemic on your production?

This question records the effect of COVID-19 on the production of IPU. Record the code corresponding to the promoter's response. If no effect or Don't Know, go to IC09

IC08. Would you say that this evolution (decrease or increase) in your production over the last month is:

This question allows us to assess the extent of the effect of COVID-19 on the production of IPU. Record the code corresponding to the answer given.

IC09. What is the effect of the COVID-19 pandemic on your ~~turnover~~ bottom line?

This question records the effect of COVID-19 on UPI's turnover. Record the code corresponding to the promoter's response. If no effect or Don't Know, go to IC11.

IC010. Would you say that this evolution (decrease or increase) in your turnover over the past month is:

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This question allows us to assess the magnitude of the effect of COVID-19 on the UPI's turnover. Record the code corresponding to the answer given.

IC011. What is the effect of the COVID-19 pandemic on the total effects of staff?

This question records the effect of COVID-19 on the staff of the IPU. Record the code corresponding to the answer given. If no effect or Don't Know, go to IC13.

IC012. Would you say that this change (decrease or increase) in the number of staff during this last month is:

This question allows us to assess the magnitude of the effect of COVID-19 on the staff of the IPU. Record the code corresponding to the answer given.

IC013. What is the effect of the COVID-19 pandemic on your producer prices?

This question records the effect of COVID-19 on producer prices in the UPI. Record the code corresponding to the answer given. If no effect or Don't Know, go to IC15.

IC014. Would you say that this evolution (decrease or increase) in producer prices over the last month is:

This question allows us to appreciate the magnitude of the effect of COVID-19 on producer prices in the UPI. Record the code corresponding to the answer given.

Question IC15 only concerns IPU's which have been affected in their activity by COVID-19.

IC015. How is the COVID-19 pandemic affecting your IPU's activity?

Read the proposed items and record code 1 or 2 depending on whether the IPU has been assigned or not depending on the item.

Question IC16 only concerns IPU's which have been negatively affected in their activity by COVID-19.

IC016. If the Corona virus had a negative effect on your IPU, what steps did you need to take to deal with it?

This question identifies all the measures that the promoter of the UPI had to take to deal with the negative effects of COVID-19.

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If at this level of the interview, muzzy (nebulous) answers still exists, come back to them. Go rapidly through the questionnaire to make sure that you forgot no question. Thank the interviewee for his availability and for "the good" conduct of the interview. You have equally the possibility to comment upon the interview, the difficulties or the facilities encountered, etc.

At the end of the working day,

- *Read again quietly and codify questionnaires that you administered, for at that moment, some information is still fresh in your memory.*
- *Verify the coherence between questions.*
- *Do not hesitate to discuss ambiguous cases of codification with your colleague's interviewers and with the controller.*
- *Verify that you copied correctly all the identifiers in each of the questionnaire (EA number, household number, individual number, milieu, region) as well as your name and code.*

NB: You must give all the questionnaires you filled to the controller the next day. Avoid accumulating questionnaires at your own level.

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EXAMPLES OF FILLING OUT PV AND DC MODULES

Survey rRegion	To propose examples bearing on the following recurrent activities (following EESI 2020):
ADAMAOUA	- Manufacturing of flour of cereals - Manufacturing of clothing articles - Retail trade, - Restaurants and bars
CENTRE excluding YAOUNDE	- Manufacturing of cassava-based products - Retail trade, - Restaurants and bars
EAST	- Manufacturing of other alcoholic drinks - Retail trade, Restaurants and bars
FAR-NORTH	- Manufacturing of other alcoholic drinks - Retail trade
LITTORAL excluding-DOUALA	- Manufacturing of cassava-based products, - Retail trade - Restaurants and bars
NORTH	- Manufacturing of other alcoholic drinks - Retail trade
NORTH-WEST	- Retail trade
WEST	- Retail trade
SOUTH	- Retail trade, Restaurants and bars

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Mis en forme : Police :10 pt

Mis en forme : Police :10 pt

Determination of the table to be filled in the case of some activities which integrate the transformation and the sale in the state (roasted fish and miondo (bobolo), beignets (pufpuf) with beans and pap, etc.). They will consider that it is catering service and they will fill table PV4 in term of dish while bringing out the elements that make up the dish in the lines of the table.

The production for unique sale of beignets (pufpuf), is considered as an activity of pastry (instead fill table PV2).

Example 1: ALBERTINE, seller of roasted fish and miondo (bobolo)

Presentation of the IPU

Albertine sells roasted fish consumed with miondo (bobolo) by the roadside. Albertine created her IPU in 2001 and works alone. She works in the evening, 6 days a week, 3 to 4 hours per day. Generally, she sells all her products (goods) in the evening, and must go to the market every working day to buy fish and the necessary ingredients. She buys cooked 'bobolo'.

Estimate of the returns of the IPU

Albertine's incomes derive completely from the sale of roasted fish consumed with miondo 'bobolo'. Albertine does not have account booklet but knows very well her daily expenses and returns. She preferred to give her returns on a daily base.

During the period under review, Albertine has calculated that she sold daily 5kg of roasted fish for 8,000 CFAF that is in average 1,600 CFAF per kg. She bills Miondo (Bobolo) separately but always alongside with fish at 75 CFAF each. She sells about 15 miondos (bobolo) daily.

Estimate of the expenditures and charges of the IPU

For her menu, Albertine buys every day:

- 5 kg of fresh frozen fish at 500 CFAF per kg
- ½ liter of soja beans oil at 500 CFAF
- 1 packet of spices at 500 CFAF
- 5 sachets of Maggi cubes at 10 CFAF each
- 1 sachet of salt at 50 CFAF
- 1 heap of pepper at 200 CFAF
- 29 pieces of miondo at 35 CFAF

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Albertine goes to the market on foot, so the transportation expenses of the IPU are zero. To brais his fish, Albertine buys firewood for an amount of 2000 CFAF / week, which amounts to $2000 \times 4.3 = 8600$ CFA francs per month. He also needs water to wash his utensils (100 CFAF / week).

Job:

- Determine the type of activity
- Determine PV and DC tables to be completed
- Carefully complete each of these tables giving the evidence of this filling

Example H-II: RIGOBERT, moto-taxi man

Presentation of the IPU

Rigobert created his IPU in 2003. He employs a wage earner, Luc to whom he pays a monthly salary 20.000 CFAF. Rigobert works in the morning from 6a.m. to 1p.m. then Luc takes over till 8.p.m and gives a balance of 5000 CFAF per day.

Estimate of the returns of the IPU

Rigobert's return corresponds to journeys that he executes, plus the return given by Luc, the wage earner.

Rigobert covers about 180 km per day for an average daily return of 15000 CFAF. On this basis, he establishes an average selling price of a km at 83,3 CFAF.

Estimate of expenditures and charges of the IPU

- Remuneration of the employee: 20 000 CFAF/month
- Telephone : 4 000 CFAF/month
- Fuel: 8 100 CFAF/day (18 liters x 450 CFAF)
- Insurance of the taxi: 17 500 CFAF/month
- Repairs for 64 500 CFAF during the month preceding the survey
- Washing and watching over: 600 CFAF per day
- Draining oil: 3600 CFAF /week
- Global tax : 12 500 CFAF/quarter
- Parking : 10 000 CFAF/quarter
- Transport licence : 18 000 CFAF/year
- Vignette : 15 000 CFAF/year
- Blue card: 15 000 CFAF/year
- Technical Visit: officially 1 000 CFAF/quarter but in reality, 2 000 CFAF/quarter

Job:

- Determine the type of activity
- Determine PV and DC tables to be completed
- Carefully complete each of these tables giving the evidence of this filling

Example III: ALI, owner of a store

Presentation of the IPU

Ali opened his IPU in 2017. In his store, Ali sells food and hygienic items and serves also drinks: Cups of Nescafe, milk, etc. Ali has 2 activities: a commercial activity and a catering activity. Ali works alone, his store is open every day from 6a.m. to 10 p.m.

Estimate of the returns of the IPU

Ali's returns come from the sale of frozen chicken, fresh fishes, eggs, bread, sweet drinks and soap. Ali has an account booklet, which helps him to produce his returns directly on a monthly basis. During the month under review, Ali has sold:

- 40 kg of frozen chickens at 1300 CFAF per kg

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- 120 kg of fresh fish at 750 CFAF per kg
- 20 trays of eggs at 1800 CFAF per tray
- 4515 bread at 150 CFAF per bread
- 9 crates of big size sweet drinks at 3600 CFAF per crate
- 4 crates of small size sweet drinks at 4800 CFAF per crate
- 2 cartoons soap at 20000 CFAF per cartoon

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Ali receives every month end, a bonus of 10 francs per bread sold. The bonus is paid by the bakery that supplies the bread. He has thus received 45,150 francs bonus for the month under review. Before getting all the above-mentioned details, Ali had already declared that his income is estimated at one million per month.

To reconstitute the catering service turnover, Ali has first of all summed up the number of Nescafe, milk, Dejeuner tins used during that period, then the average number of cups obtained per tin. He has considered that a tine of Nescafe is the equivalent of 7 cups, and a tine of milk or of Dejeuner gives 15 cups. During the month preceding the survey, Ali has sold:

- 4 tins of Nescafe, which corresponds to 7 cups at 150 CFAF per cup;
- 4 tins of milk, that is 15 cups at 150 CFAF per cup;
- 4 tins of Déjeuner, that is 15 cups at 150 CFAF per cup.

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Besides, Ali receives a commission of 15% on the sales of beignets soufflés deposited by a nearby lady. During the month preceding the survey, Ali sold beignets for 20000 CFAF; he has thus received 3000 CFAF for his commission.

Estimate of expenditures and charges of the IPU

For his catering activity, Ali bought:

- 4 tins of Nescafe at 700 CFAF per tin
- 4 tins of milk at 1750 CFAF per tin
- 4 tins of Dejeuner at 1 200 CFAF per tin
- 4 packets of sugar at 600 CFAF per packet

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During the period under review, Ali bought:

- 40 kg of frozen chicken, at 1100 CFAF per kg
- 120 kg of fresh fish at 600 CFAF per kg
- 20 trays of eggs at 1200 CFAF per tray
- 4 515 bread at 130 CFAF per bread
- 9 crates of sweet drinks at 3 200 CFAF per crate
- 4 crates of small sweet drinks at 4 200 CFAF per crate
- 2 cartoons of soap at 18 000 CFAF per carton

Mis en forme : Anglais (États-Unis)

Mis en forme : Retrait : Gauche : 0,8 cm, Suspendu : 0,63 cm, Espace Avant : 3 pt, Avec puces + Niveau : 1 + Alignement : 1 cm + Tabulation après : 1,63 cm + Retrait : 1,63 cm

Transport and handling of goods cost him 30 100 CFAF per month. Meal taken during the exercise of his activity cost Ali 15 000 CFAF per month. Ali also paid the rent of his premises (20 000 CFAF/month), gas (5 000 CFAF/month), electricity (27 300 CFAF per year). In addition, he paid the global tax (10 000 CFAF/quarter) and a lease fee for his premises (4 500 CFAF/month).

Job : Job:

Determine the type of activity

Determine PV and DC tables to be completed

Carefully complete each of these tables giving the evidence of this filling

Mis en forme : Espace Avant : 6 pt

Example IV-IV: Mr. TABI, joiner

Presentation of the IPU

Mr. TABI is joiner; he works for own account since 2011. Mr Tabi has no premises because he works in his customers' homes. Mr. TABI does not buy raw materials; they are supplied by the customers. Working hours for Mr. TABI are not fixed and depend on orders received. During the month preceding the survey, Mr. TABI worked 65 hours.

Estimate of the returns of the IPU

During the month preceding the survey, Mr. TABI has manufactured 6 doors and 2 windows at a unit price of 3,000 CFAF.

Estimate of expenditures and charges of the IPU

During the month preceding the survey Mr. TABI paid transport for 600 CFAF in the framework of his activity.

Job:

Determine the type of activity

Determine PV and DC tables to be completed

Carefully complete each of these tables giving the evidence of this filling

Example V: AWA, producer and seller of caramel

Presentation of the IPU

Awa is a young lady of 25 years that produces and sells caramels. She created her IPU in 2002 and is aided in her activity by the spouse Armand (considered as family help in Awa IPU). As a matter of fact, Armand helps Awa to sell her caramels by exposing them in front of his cigarettes box. Awa takes advantage of the tax paid normally by the husband for the sale of cigarettes and sweets. Awa keeps part of her caramels with Paul, another seller of cigarettes and sweets, that receives a commission of 15% on the caramels sold.

Estimate of the return of the IPU

Awa's returns derive totally from the sale of caramel. Awa does not keep account but knows well her daily returns and expenditures. She has thus preferred to give her returns on daily basis.

During the period under review, Awa has estimated that Armand has sold daily about 70 cups of caramel and Paul about 50, which makes a total of 120 cups. A cup of caramel is sold at 50 CFAF. Awa indicates that in general her caramels are sold every day of the week except Sunday.

Estimate of expenditures and charges of the IPU

To manufacture the caramel, Awa buys every day:

- one bucket of groundnuts at 2500 CFAF
- one and half kg of sugar at 500 CFAF/kg
- wrapping paper (250 ~~CFAF~~/CFAF) /month

To manufacture her caramel, Awa buys firewood and pays transport, all costing 5150 CFAF/month (that is 4700 CFAF for firewood and 450 CFAF for the transport of the firewood). For other IPU purchases, she spends 1500 CFAF per month for transport.

Job:

Determine the type of activity

Determine PV and DC tables to be completed

Carefully complete each of these tables giving the evidence of this filling

Example VI: ABOUBACAR, hawker of shoes (tennis/gym shoes) for children

Presentation of the IPU

Aboubacar is a hawker of children's shoes (tennis or canvas shoes). Aboubacar's IPU has been created in 2009 and he manages it since 2011. He works alone.

Estimate of the returns of the IPU

Aboubacar's returns are got from the sale of shoes. Aboubacar gave us his sales during the last month of activity as follow:

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Mis en forme : Retrait : Gauche : 0,8 cm, Suspendu : 0,63 cm, Espace Avant : 3 pt

Mis en forme : Retrait : Gauche : 0,8 cm, Suspendu : 0,63 cm

- 7 pairs of canvas shoes of FILA made for a total income of 10.850 CFAF;
- 4 pairs of canvas shoes of Jox made for a total income of 5700 CFAF;
- 5 pairs of canvas shoes of Reebok made at 1000 CFAF per pair;
- 4 pairs of canvas shoes of Nike made for a total income of 5600 CFAF;
- 5 pairs of canvas shoes of ADIDAS made for a total income of 7625 CFAF.

Mis en forme : Retrait : Gauche : 0,8 cm, Espace Avant : 3 pt
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Estimate of the expenditures and charges of the IPU

Aboubacar has given us the purchase costs of tennis and products used for their renovation before selling, during the last month of activity.

- 25 pairs of gym shoes at 700 CFAF per pair
- use of 11 tubes of gums (adhesive) at 150 CFAF per tube
- use of 25 pairs of laces at 75 CFAF per pair
- use of 4 pairs of shoes tongues at 200 CFAF per pair
- use of a tube of white shoe polish at 550 CFAF per tube
- use of 2 tins of dyeing at 1075 CFAF per tin
- use of 13 packets of wrapping paper at 100 CFAF per packet.

Mis en forme : Retrait : Gauche : 0,8 cm

Job:

Determine the type of activity
 Determine PV and DC tables to be completed
 Carefully complete each of these tables giving the evidence of this filling

Example VII: ARMAND, seller of cigarettes and sweets

Presentation of the IPU

Armand is a 30 years old young man who sells cigarettes and sweets at a fixed improvised post by the road side. He created his IPU in 2010 and works there alone, about 310 hours per month.

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Estimate of the returns of the IPU

Armand's returns are got from the sales of cigarettes, sweets, matches and chewing gum. Armand has given us his average sales per day as follows:

- 10 packets of cigarettes at 500 CFAF per packet
- 30 sweets at 15 CFAF per sweet
- 4 boxes of matches at 25 CFAF per box
- 15 chewing gum at 15 CFAF per unit

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Mis en forme : Anglais (États-Unis)

Estimate of expenditures and charges of the IPU

Armand has given us the purchase costs of products that he resells according to the periodicity of each product.

- 10 packets of cigarettes per day at 400 CFAF per packet
- 1 packet of sweets at 600 per week
- 1 packet of matches at 2000 CFAF per month
- 1 packet of chewing gum at 600 CFAF per week

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The other charges of the IPU managed by Armand are:

- Transport 250 CFAF per day
- Local taxes (Ticket) 100 CFAF per day
- Meals 300 CFAF per day.

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Mis en forme : Anglais (États-Unis)

Job:

Determine the type of activity
 Determine PV and DC tables to be completed
 Carefully complete each of these tables giving the evidence.

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Example VIII-VIII: PHILIPPE, seller of unprocessed water using a truck

Presentation of the IPU

The sale of unprocessed water in a truck is an activity of the informal sector generally carried out in the northern part of Cameroon. This activity consists of loading water in gallons and carrying it with a truck in order to sell in the households.

Philippe is the promoter of that type of informal production unit having as main activity the sale of water in a truck. To carry out successfully his activity, he has a SNEC subscription with a meter in his residence, has gallons of 20 liters each and a truck. Sunday is his resting day. He works then 6 days per week.

Estimate of the returns of the IPU

Philippe's returns derive exclusively from the sale of water. He always carries a load of 6 gallons that he supplies to households at 200 CFAF per trip (for him, a load corresponds to one trip). He makes averagely 13 trips per day.

Estimate of the expenditures and charges of Philippe's IPU

Philippe receives at the end of every month, a water bill, from CAMWATER. This bill equally embodies Philippe's personal consumption. During the last month preceding the survey, he has received a bill indicating a consumption of 44 m³ for an amount of 18613 CFAF with 2855 CFAF VAT (at a rate of 19.25%) and 930 CFAF as meter maintenance charges. The unit price of CAMWATER being 337 F/ m³.

Besides, Philippe repairs his truck every three months for an amount of about 2350 CFAF.

Job:

Determine the type of activity

Determine PV and DC tables to be completed

Carefully complete each of these tables giving the evidence of this filling

Example IX-IX: ALAIN, the barber

Presentation of the IPU

Alain shaves men and children in a barbing saloon since 2018, date of creation of his IPU. The barbing saloon where Alain exercises his activity has been built by Alain himself; but the land is not owned by him. He rents that land and pay 7000 CFAF monthly. Alain generally opens his enterprise at 8 am and close it at 8 pm. He works every day.

Alain does not carry out another activity in his barbing saloon apart from barbing as some barbers who sell some beauty products notably those used after shaving. So, the IPU exclusively concentrates in personal services. Consequently, we will fill out tables PV4 (as far as his production or return is concerned), DC1a and DC4 for his expenditures and charges.

Estimate of the return of the IPU

Information collected from Alain using this approach, show that he has served 335 customers at an average price of 200 CFAF.

Estimate of the expenditures and charges of the IPU (DC1a et DC4)

Alain declares that last month (period under review) he has bought the following items in a small shop:

- 1 litre of spirit at 1500 CFAF
- 1 tine of powder at 1500 CFAF
- a tin of 250cl of bleach water/eau de-javel water at 250 CFAF

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This exercise helps to know that Alain has used only 3/4 of the spirit and half of the tine of the powder during this month.

- 0.75 l of spirit corresponding to 1125 CFAF
- half a tine of powder corresponding to 750 CFAF
- A tin of 250 cl of bleach water/javel water at 250 CFAF

For shaving, Alain

- Rents the land on which is built the saloon at 7000 CFAF per month;
- Pays global tax at 5000 CFAF every three months, that is in average 1667 CFAF per month;
- Pays electricity 2000 CFAF per month;
- And since Alain works about 12 hours per day (8a.m. – 8.p.m.) we should take into account his main meal in his ~~charges;charges~~ : 300 CFAF per day that is 9000 CFAF per month (30 days);
- Alain does not pay taxi to go to work: therefore, transport charges are nil.

Job:

- Determine the type of activity
- Determine PV and DC tables to be completed
- Carefully complete each of these tables giving the evidence of this filling

Example X-X: JANE, seller of eggs, sardines and prepaid telephone cards

Presentation of the IPU

In 2015, to cover up her financial difficulties, Jane carries out economic activity in her home. She sells MTN and ORANGE cards and proposes also bread-egg or bread sardine sandwich to her customers. In fact, Jane in reality carries out two activities on her site: a commercial activity (code 0032014) and a catering activity (code 033002). Although Jane differentiates between the two activities, we consider them as a single IPU managed by her. She works there every day.

Estimate of the return of the IPU

Jane sells bread-egg, bread, sardines or boiled eggs. She does not keep accounts but master well her daily expenditures and returns. She has thus preferred to state her returns on daily basis.

During the reference period, Jane has estimated that she has sold daily 5 breads, 0.5 kg of sardines and 2.5 trays of eggs.

Jane sells everyday about 4 Orange Cards of 5000 CFAF, 3 MTN cards of 5000 CFAF, 6 orange cards of 2000 CFAF, 4 MTN cards of 2500 CFAF and 10 Orange cards of 1000 CFAF.

Estimate of the expenditures and charges of the IPU

For her catering service, everyday Jane buys:

- Half a kilo of sardines at 225 CFAF
- Spices of 200 CFAF (pepper, onion, magi cubes, salt, garlic)
- 2.5 trays of eggs at 1200 CFAF the tray that is 3000 CFAF

Within the month, she buys about 4 liters ground-nut oil at 850 CFAF /liter

Jane buys her cards from a wholesaler. The 5000 CFAF card is taken at 4800 CFAF; 2000 CFAF card at 1875 CFAF, 2500 CFAF at 2350 CFAF and that of 1000 CFAF is taken at 960 CFAF

To fry the sardines and boil the eggs, Jane buys firewood for 1000 CFAF/Week. She also needs water (100 CFAF/week); she also spends 1500 CFAF /month for taxi.

Job:

- Determine the type of activity
- Determine PV and DC tables to be completed
- Carefully complete each of these tables giving the evidence of this filling

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Mis en forme : Retrait : Gauche : 0,8 cm, Suspendu : 0,63 cm, Espace Avant : 3 pt

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Mis en forme : Anglais (États-Unis)

Mis en forme : Anglais (États-Unis)

Mis en forme : Retrait : Gauche : 0,8 cm

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Example XI-XI: MARY, seller of wheat puff-puff

Presentation of the IPU:

Mary is the promoter of an IPU that produces and sells wheat puff-puff. She possesses for that activity, two big plastic buckets, for the conservation of the pastry, a sawdust fireside, an aluminum pan, a big tray and two stools, one serving as seat and the other as support for the tray of puff-puff. Mary leaves her house every morning with the pastry ready to fry and sit by the roadside not far from the nearest junction to her compound. Mary always makes provision of prepared pepper for the customers who need it.

Estimate of the returns of Mary's IPU

The return of the IPU derives exclusively from the sale of puff-puff. Mary does not have an account booklet, but from experience, she declares that she finishes up about two buckets of pastry per day, which corresponds to an average turnover of 8000 CFAF. Mary does not work on Sunday.

Estimate of expenditures and charges of the IPU

The expenditures of the IPU are essentially made up of the purchase of raw materials. Mary goes to the market five times per month and spends 500 CFAF every time for transport (taxi and truck). She buys within the month, the essential materials for the running of her IPU, that is:

- Five bags of flour of 50kg each per month at 16500 CFAF per bag
- Two tins of Soya-beans oil of 20liters each per month at 13500 CFAF /tin
- Sugar that she uses 1kg every day at 500 CFAF per kg
- Salt in bag, of which the quantity used daily costs about 25 CFAF
- Yeast in sachets, one sachet per day at a unit price of 100 CFAF
- Water, 20liters per day, at 1 franc per liter (to record in DC4)
- Pepper and spices for about 200 CFAF per day
- Two packets of plastic wrapping papers for a weekly cost of about 300 CFAF
- Transport charges for the purchase of raw materials for 2500 CFAF /month

NB: Mary keeps neither empty bags of flour nor empty tins of oil, but she sells them at respective unit prices of 100 and 500 CFAF.

Job:

Determine the type of activity

Determine PV and DC tables to be completed

Carefully complete each of these tables giving the evidence of this filling

Example XII-XII: DANIELLE, seller of cooked dishes

Presentation of the IPU

Danielle is the promoter of an IPU that sells cooked dishes. Every day as from 11 o'clock, she goes to the nearby market to sell her products. In general, around 4pm, she has finished selling. Before going back home, she buys all what is necessary for the next day meals. Danielle proposes to her customers:

- White rice, with groundnut soup or tomato soup
- Corn couscous (fufu) with ndole or okro soup
- Plantain "kondrè" with pork
- Irish potatoes, under the form of pepper soup or pounded with beans

Danielle sells a dish of kondrè at 500 CFAF, corn couscous at 400 CFAF and all the other dishes at 300 CFAF. She has for her activity:

- A small improvised site in the market

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- A table and a bench
- Kitchen utensils (pots, basins, thermos, plates, spoons, forks, dish spoons, etc.)

Estimate of the return of the IPU

Danielle sells food from Monday to Saturday and Sunday is her resting day. Danielle then sells food per month for 6 days x 4.3 weeks = 25.8 days.

Danielle knows from experience that per day, she sells about 20 dishes of rice, 25 dishes of corn couscous, 10 dishes of Kondrè and 10 dishes of Irish potatoes.

Estimate of the expenditures and charges of the IPU

They are of 2 types: expenditures of raw materials and other charges (transport by truck, occupation tax).

They are evaluated according to the type of product. Danielle buys every month a bag of rice of 100 kg at 25.000 CFAF and five packets of Maggi cubes at 800 CFAF per packet, two buckets of ground-nuts (content 15litres) at 2500 CFAF the bucket. Every week, Danielle buys three buckets of corn (content: 15litres) at 1000 CFAF the bucket, two buckets of Irish potatoes (content: 15litres) at 1500 CFAF the bucket, two buckets of beans (content 15litres) at 2900 CFAF the bucket, 15 liters of palm oil at 600 CFAF the liter, 7 liters of ground-nut oil at 900frs the liter. Every day of activity, she buys a bunch of plantain at 1000 CFAF, 9 heaps of tomatoes at 100 CFAF the heap, 5 heaps of okro at 100 CFAF the heap, 9 heaps of ndolè at 100 CFAF, 2kg of meat at 1500 CFAF the kg, 3kg of fresh fish at 750 CFAF the kg, spices for 900 CFAF.

Danielle buys 3 bottles of gas every month at 5000 CFAF the bottle, firewood for 5000 CFAF per week and 500 CFAF for transportation of firewood. She buys water in the market for 100 CFAF every day. Danielle pays 600 CFAF every day for grinding, 1000 CFAF per day for transport in the framework of her activity. Apart from market tickets paid at 200 CFAF every market day, she equally pays bribes to various state agents estimated at 5000 CFAF per month.

Besides, Danielle paid back during the last 12 months of activity 160 000 CFAF for a loan taken in one of her "Njangi". This reimbursement comprises 100 000 CFAF of the amount borrowed and 60 000 CFAF of interest.

Job:

Determine the type of activity

Determine PV and DC tables to be completed

Carefully complete each of these tables giving the evidence of this filling

Example XIII: BERNARD, promoter of call box

Presentation of the IPU

Bernard is a promoter of call box set up in open air, in an improvised post in the market place. Bernard has two mobile phones, a small bag for the keeping of cards and money, a plank box used as table, a stool, an umbrella, an exercise book and a pen. He offers various services to his customers: telephone calls, sale of orange and MTN cards, sale of telephone subscriptions (SIM cards). He works every day.

Estimate of the returns of the IPU

Bernard sells everyday about 2 ORANGE cards of 5000 CFAF, 1 MTN card of 5000 CFAF, 5 ORANGE cards of 2000 CFAF, 5 MTN cards of 2500 CFAF and 15 ORANGE cards of 1000 CFAF. The sales of 10 000 CFAF cards are not regular as the others. Bernard estimates that he sells per week about 2 ORANGE cards of 10 000 CFAF and one MTN card of 10 000 CFAF.

Bernard sells about 4 SIM cards per week at 10 000 CFAF the SIM card. He realizes a daily turnover of about 15 000 CFAF for phone calls. The minute started and totally consumed or not is billed out to customer at 150 CFAF. The 15 000 CFAF correspond then to about 100 minutes billed out to customers. Bernard likes when his customers call for more than a minute. As a matter of fact, above

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the first minute the phone society bills out Bernard in sets of 20 seconds, meanwhile his customer would pay for example 300 CFAF for one minute 18 seconds of communication.

Estimate of the expenditures and charges of the IPU

Bernard buys a Sim card at 9_000 francs.

Bernard buys his airtime cards from a wholesaler. The 5000 CFAF card is given at 4775 CFAF, the 2000 CFAF card at 1850 CFAF, that of 2500 CFAF at 2350 CFAF, that of 1000 CFAF at 960 CFAF and that of 10000 CFAF at 9500 CFAF.

Bernard pays therefore 23500 CFAF for 30000 CFAF of communication credit. Bernard subscription is peculiar, because the telecommunication company deducts 150 CFAF of his credit for the first communication minute, and 50 CFAF every 20 seconds after the first minute. Bernard estimates that he consumes everyday about 11500 CFAF of credit for the call box. This amount corresponds to about 77 minutes of communication billed and deducted by the telecommunications company, meanwhile. Bernard has billed out 100 minutes to his customers. The other 23 minutes bills out to his customers derive from his bonus, from the discount on the cost price of cards and from the benefits realized on the customers who call more than a minute.

Bernard pays every day 400 CFAF of transport, 200 CFAF for the market ticket. Meals taken at his work site cost 700 CFAF per day. Every week, he pays about 2000 CFAF of bribes to state agents. He spends about 5000 CFAF per month for phone repairs.

Job:

Determine the type of activity

Determine PV and DC tables to be completed

Carefully complete each of these tables giving the evidence of this filling.

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