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The Republic of Rwanda



Integrated Business Enterprise Survey



2014



THE REPUBLIC OF RWANDA



National Institute of Statistics of Rwanda

Integrated Business Enterprise Survey

IBES
2014

May 2016



The Integrated Business Enterprise Survey in Rwanda 2014 (IBES 2014) is a comprehensive enterprise survey undertaken to collect, compile, and analyze data on the level and structure of non-agricultural economic activity in the country. The National Institute of Statistics of Rwanda (NISR) carried out the survey from end August 2015 to end December 2015, with financial support from the Government of Rwanda.

Additional information about Integrated Business Enterprise Survey 2014 (IBES 2014) may be obtained from NISR:

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Foreword

The *Integrated Business Enterprise Survey in Rwanda 2014* (IBES 2014) is a comprehensive enterprise survey undertaken to collect, compile, and analyze data on the level and structure of non-agricultural economic activity in the country for both informal and formal sectors with the formal sector defined as those businesses both registered with the Rwanda Revenue Authority (RRA) and keeping accounts.

The survey has been carried out by the National Institute of Statistics of Rwanda (NISR) from mid-February to end December 2015 with the year 2014 as the reference period.

IBES 2014 addresses lack of business data and provide inputs vital to the formulation of government economic policy and the monitoring of performance against development goals, as well as providing information for the expansion of the business sector and market research.

IBES 2014 has drawn crucial lessons from the pilot IBES 2013. These lessons have already been used to introduce improvements to the IBES 2014, which will form the basis for this year's planned benchmark of the national accounts.

The survey included all enterprises classified under Sections B to S of the International Standard Industrial Classification of All Economic Activities Revision 4 (ISIC-4). It gathered detailed enterprise level data through questions on employment, compensation to workers, fixed assets, and background information such as location, ownership status, and business environment to mention but a few.

Conducting an enterprise survey constitutes a challenging and enriching experience, significantly improving NISR capacity to accomplish its mandate. Staff was involved in every aspect—the design, formulation of the questionnaire, implementation, data processing, and report writing. At least three levels of training were conducted, and instruction manual was written. The NISR conducted field visits to monitor data collection, tabulation and quality, and it ran publicity campaigns to educate the public about the survey.

This report presents main results of the survey. It introduces the survey in Chapter 1, sample design in Chapter 2, survey results in Chapter 3. Key concepts and data collection methodology are presented in Chapter 4.



Yusuf Murangwa
Director General, NISR



Acknowledgments

The *2014 Rwanda Integrated Business Enterprise Survey Report* is the outcome of many months of cooperative effort between NISR and different stakeholders.

The project recognizes the leadership of NISR management at various stages of the survey, spearheading the monitoring of the progress of data collection during the actual survey period. Their suggestions and comments on the report are also acknowledged with thanks.

The Department of Economic Statistics coordinated the field operations and supplied clarifications on technical matters related to the survey. Special thanks are due to the technical committee members, who at all stages of the fieldwork visited enumerators to assess whether data collection guidelines were being followed and suggested remedial measures.

Recognition goes to all primary fieldworkers, all team leaders, all data editors and all regional supervisors, posted in different districts. Commendations go to them for doing the codification and data entry after fieldwork.

Dr. Mohamed Abulata has provided technical expertise to the project. Youll Plan Ltd has been instrumental in the development of survey methodology, including the construction of the survey instruments, instruction manual, tabulation plan, analysis of the data, and preparation of the draft report.

Grateful acknowledgments are also given to all formal and informal enterprises which have cooperated and to who we assure high confidentiality.

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List of abbreviations

BNR	: Banque Nationale du Rwanda/ National Bank of Rwanda
EC	: Establishment Census
GDP	: Gross Domestic Product
GVA	: Gross Value Added
IBES 2014	: Integrated Business Enterprise Survey with the year 2014 as the reference period
IMF	: International Monetary Fund
ISIC	: International Standard Industrial Classification
MIFOTRA	: Ministry of Labor and Public Service
MINICOM	: Ministry of Trade and Industry
MIYICT	: Ministry of Youth and Information, Communication and Technology
NISR	: National Institute of Statistics of Rwanda
NVA	: Net Value Added
PSF	: Private Sector Federation
RCPA	: Rwanda Classification of Products by Activity
RDB	: Rwanda Development Board
RURA	: Rwanda Utility Regulatory Agency
VAT	: Value Added Tax

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IBES 2014 sectoral coverage and report highlights

Sectoral coverage

IBES 2014 had covered all non-agricultural enterprises classified under Sections B to S of the International Standard Industrial Classification of All Economic Activities, Revision 4 (ISIC-4). The 16 activities include:

- Mining and quarrying;
- Manufacturing;
- Electricity, gas , steam and air conditioning supply;
- Water supply, sewage, waste management and remediation activity;
- Construction;
- Wholesale and retail trade ; repair of motor vehicles and motorcycles;
- Transportation and storage;
- Accommodation and food service activities;
- Information and communication;
- Financial and insurance activities;
- Real estate activities;
- Professional, scientific and technical activities;
- Administrative and support service activities;
- Human health and social work activities;
- Arts, entertainment and recreation; and
- Other service activities

In addition to background information about each enterprise, these surveys had collected data on the number of people employed, their compensation, operating expenses and receipts, value of fixed assets, and outstanding loans.

Key Statistics from the survey

- The estimated total number of workers in formal sector enterprises in 2014 was 175,244 working in estimated 9,251 enterprises
- 48% of employees in the formal business sector were based in Kigali
- The largest business activity in the formal sector is wholesale and Retail trade, employing around 42% of all employees.
- 54% of formal businesses were owned by a single individuals, while around 18% were limited companies and 10% are cooperatives
- 2.4% of enterprises employed at least 100 staff, while 41% had 3 employees or fewer
- 69% of enterprises were owned by Rwandan resident, while 2.4% were owned by non-residents
- 58% of businesses had been operating for less than 5 years, while 9% had been established for at least 20 years
- Amongst the largest businesses (100 or more employees) 31% had been operating for less than 5 years, while 18% had been operating for 20 or more years.
- 67% of formal sector employees were men, and 33% women.
- In the informal sector, 91.7% of all businesses had at most 3 employees.
- 64% of informal workers were men, and 36% women.

CHAPTER I: INTRODUCTION

1.1 Business Survey

The importance of a sound statistical database to development planning cannot be overemphasized. In particular, IBES 2014 has been planned to collect invaluable information about the state of business in the country, the number and nature of enterprises, their location, and who they are employing. It also collected information on business income and expenditure that are required for national accounting purposes, including the calculation of input-output ratios by industry. This information is useful for the private sector, the government and the development community alike.

In addition, the IBES project helped build and strengthen the capacity of the NISR—especially in the area of conducting an enterprise survey—including design, implementation, and data processing.

1.2 Coverage

IBES 2014 covered all non-agricultural enterprises classified under Sections B to S of the International Standard Industrial Classification of All Economic Activities, Revision 4 (ISIC-4). Meanwhile, the term “**enterprise**” referred to a commercial organization that operates on a for-profit basis and participates in selling goods or services to consumers. The management of an enterprise will typically develop a set of organizational objectives and a strategy for meeting those goals to help employees understand where the company is headed and how it intends to get there.

1.3 Sample Size

In any economy, the size or scale of operations of enterprises varies enormously, such as in the number of people employed, capital investment, output, and so on. Accordingly, the survey used a dual frame approach to data collection to improve the precision of estimates. A list frame of 2,150 formal enterprises and 1,640 informal enterprises was developed and targeted.

1.4 Schedules, Survey Period, Field Work

The survey employed two schedules of enquiry, one to collect information for the formal sector and the other to collect information for the informal sector. These schedules were pre-tested in the field to ascertain the feasibility of data collection, and certain modifications were incorporated based on experience. The formal survey was completed in four months (from end August 2015 to end December 2015) in most provinces while the informal IBES 2014 lasted 1 month from mid February to mid March 2015.

A team of 85 primary fieldworkers, 18 team leaders, 5 data editors and 5 regional supervisors did the fieldwork and supervision. Before the commencement of fieldwork a two-tier training program was conducted, that is, the training of master trainers/ supervisors and a training of the primary field workers. The training of fieldworkers took 21 days—including concepts and definitions involved in filling up the schedules and data collection, and the practical session in which fieldworkers exercised on how to fill in the questionnaire modules and solve problems encountered therein. A publicity campaign through the media was also conducted to educate the public about the IBES launch and to gain cooperation.

In addition, at the preliminary stage of the fieldwork, field visits were conducted at selected samples to assess whether the guidelines of data collection were being properly followed in canvassing the schedules of enquiry and to suggest remedial measures.

NISR monitored the progress of data collection during the survey period and provided necessary clarifications on technical survey matters. A technical committee comprising of NISR staff reviewed and commented on the new fieldwork revelations, and discussed them to come up with a practical solutions that were later shared to all IBES staff. A team of 30 did the data entry and helped in data cleaning.

1.5 Interpreting the Results

The IBES is based on a sample of 2,150 formal and 1,640 informal sector enterprises, selected from an estimated 10,018 formal and 32,871 informal enterprises in 50 selected administrative sectors. Chapter II in this report describes the sampling procedure in more detail. The survey has been designed so that it provides good quality estimates of shares or averages for the country as a whole.

All the estimates have been produced by ‘grossing-up’ the sample data. The sample was arranged so that all of the larger businesses in the country were completely enumerated, as in a Census. But among the smaller formal businesses, only one in up to 13 was sampled. So the data from these sampled businesses are assumed to be representative of those not sampled. Errors arising from sampling are not the only kind of error that can occur in this type of exercise. These can include errors of reporting or recording the data and errors when capturing the data. Some businesses may have been completely missed and for some no response was obtained. While every effort has been made to minimize these errors, some are likely to have escaped detection. When interpreting these tables, therefore, users should be aware that estimates of the overall levels may differ from the true (unknown) levels.

1.6 Comparison with the National Accounts

The published national accounts statistics also includes estimates of economic activity for the whole of Rwanda. These may differ from the survey estimates if one compiles indicators such as gross value added. A key reason for the difference is that, when producing the national accounts, many other sources of data are used, in addition to information from the business sector. For example data on consumption patterns from the Rwandan household budget survey (Integrated Households Living Conditions Survey EICV), data on international trade, and from other surveys, notably the Seasonal Agricultural Survey.

A further difference between the estimates from this survey and the national accounts arises because of coverage. The IBES covers the formal and informal activities in observable business premises. The national accounts estimates additionally include goods and services produced by household businesses without identifiable premises, often numerous but on a small scale. They also implicitly include estimates for the ‘hidden’ economy (transactions that are not recorded in business accounts) for example, goods that retailers may withdraw from their stocks for their own consumption.

For this reason, the national accounts estimates should be considered as providing the measure of the level of gross value added and output. However, the IBES can be used to enrich understanding of the underlying activity of the business sector by providing more detailed information relating to investment, employment, credit, and the general business environment.

CHAPTER II: SAMPLE DESIGN

2.1 Sampling frame

A sampling frame comprises a list of all units from which a sample survey is selected. An up-to-date, good quality sampling frame is an essential pre-requisite for organizing a sample survey. An Establishment Censuses (EC) can provide such a sampling frame, giving a listing of enterprises and a count of workers by broad industry group at the primary level of geographical units such as villages.

The Establishment Census carried out in 2014 (EC2014) served as the sampling frame for the formal IBES 2014 while for informal IBES 2014 the 2011 Establishment Census served as the sampling frame for the first stage while EC2014 served as the listing exercise. However this EC2014 frame was supplemented using Rwanda Revenue Authority records to ensure all the largest businesses were covered in the formal sector survey.

2.2 Formal Sector sample

The formal sector was defined in both the Establishment Census and the IBES as those businesses both registered with the Rwanda Revenue Authority (RRA) and keeping accounts. A total of 10,018 establishments were classified as formal in the EC2014. Except in the case of educational establishments, formal sector enterprises that reported having 30 or more employees in the EC2014 were completely enumerated in the IBES 2014. There were 607 of these cases. A sample of 977 units of the remaining units was selected, of which all except some educational units had less than 30 employees. The probability of selection varied according to the ISIC Section (B to S). The lowest probability was 1 in 13.

To improve the coverage of all large enterprises, a list of 454 additional units was compiled from RRA records (in particular those with a turnover of 1 billion FRW or more) that had not already been included from the EC2014 list. Some of these additional enterprises employed more than 30 employees and these were included along with the completely enumerated enterprises from the EC2014. Others employed less than 30 employees but nonetheless had a turnover of more than 1 billion RFW. These additional units improved the final results for this group of enterprises, which would otherwise depend on a small sample.

2.3 Formal Sector estimation

Most of the estimates included in this report have been obtained by multiplying the data for each sampled enterprise by its weight. The weight assigned to completely enumerated businesses was of course 1, as these businesses represent only themselves. The six of these larger businesses from whom no response was obtained have been excluded from this report.

The initial weights assigned to businesses in the sampled strata were the inverse of the probabilities of selection. They range between 2 and 13. There were then two stages to the adjustment of the weights of the responding units in the sampled strata (needed to ensure that the sampled units could be used to produce estimates of the whole population). The first stage was necessary to take account of the businesses for which no response could be obtained (around 6% of the sampled strata). The weights of the responding units were adjusted so as to maintain the original grossed up number of units in each ISIC section. More precisely, in each sampled stratum: n is the number of businesses enumerated out of a population of N enterprises in the Census. The weight after the first adjustment is N/n . Overall N was 9,412 and n was 971.

The second stage involved changing the weights of the sampled business to take account of the additional businesses included from the RRA list. There were 188 of these units with IBES employment of less than 30 but IBES turnover of 1 billion FRW or more. It was assumed that these additional units were in the sampled strata,

but not selected. To take account of the additional units, K was taken to represent the total number with a turnover of 1 billion FRW or more in the stratum, and k the number of those K units that were already enumerated in the initial sample. The adjusted weight applicable to these k units is 1. The adjusted weight applicable to the other n-k sampled units (with turnovers of less than 1 billion FRW) turnover is $(N-K)/(n-k)$.

Overall, K was assumed to be the sum of the number sampled (k) plus the 188 units on the additional list with IBES employment of less than 30 but IBES turnover of 1 billion FRW or more. In total k was 18, representing an estimated 204 units.

Table II.1: Calculation of weights for sampled strata (formal sector IBES)

ISIC	Activity	Original sampled population	Sample in IBES	Additional units ¹	Sampled strata units	Revised total	Achieved sample weights	Final weights
		N	n		k	K	N/n	$(N-K)/(n-k)$
	Total	9,412	971	188	18	206		
B	Mining and quarrying	62	13	4	1	5	4.8	4.8
C	Manufacturing	590	57	3		3	10.4	10.3
F	Construction	113	15	6	1	7	7.5	7.6
G	Wholesale and retail trade; repair of motor vehicles and motorcycles	4,125	316	167	13	180	13.1	13.0
H	Transportation and storage	121	14		1	1	8.6	9.2
I	Accommodation and food service activities	1,148	116		1	1	9.9	10.0
J	Information and communication	55	20	1		1	2.8	2.7
K	Financial and insurance activities	761	66				11.5	11.5
L	Real estate activities							
M	Professional, scientific and technical activities	314	42	2		2	7.5	7.4
N	Administrative and support service activities	192	30	5		5	6.4	6.2
P	Education	1,283	187				6.9	6.9
Q	Human health and social work activities	392	33				11.9	11.9
R	Arts, entertainment and recreation							
S	Other service activities	256	62		1	1	4.1	4.2
1. IBES income of more than 1 bn RWF and <30 workers								

2.4 Estimation: Informal Sector

The sampling frame for the informal sector was the EC 2011. The selection of enterprises in informal sector was based on a two stage sample. The first stage used administrative sector, where a sample of 50 sectors was selected using a Probability Proportional to Size (PPS) method. The measure of size was the number of enterprises in each sector. i.e.

$$MoS_i = \sum_{j=1}^t P(i,j);$$

Where S_i is the sector i and

$P(i,j)$ the number of enterprises in the economic activity j within the sector i .

The selected samples were surveyed in 25 districts for the informal sector in proportion to the number of enterprises enumerated in that district.

The fieldwork was carried out in the first stage sample (50 sectors) where information about the economic activity, number of workers, registration status, maintaining regular account and the year of starting operation was collected.

A second stage sample was then selected by randomly choosing 3 informal sector enterprises from each major economic activity in each selected sector.

CHAPTER III: BUSINESS ACTIVITY IN RWANDA - SURVEY FINDINGS

This chapter presents findings from IBES 2014 for the economic activity of enterprises both in the formal sector and in the informal sector. The formal sector was defined in both the Establishment Census and the IBES as those businesses both registered with the Rwanda Revenue Authority (RRA) and keeping accounts. Section III.1 gives an overview of the economic environment in which formal sector activity takes place, section III.2 analyses the activities of these formal enterprises by industrial sector. The tables in this chapter are all based on the IBES 2014, unless otherwise stated.

III.1 FORMAL SECTOR OVERVIEW

As stated in the previous chapter, the total estimated 9,251 enterprises in all formal non-agricultural activities were reached in formal IBES 2014 (Table 1). The above estimate is based on a total sample of 2,126 enterprises drawn from the 2014 EC.

Table III.1.1 Estimated total number of enterprises by province: formal sector

Province	Frequency	Percent
East	1,351	15
Kigali	4,485	48
North	848	9
South	1,323	14
West	1,244	13
Total	9,251	100

Source: NISR, IBES 2014 Survey

Kigali City ranks number one with more formal enterprises, almost a half, followed by Eastern Province, 15 per cent. The Northern Province counts the least number of formal enterprises, 9 per cent.

Table III.1.2 Estimated number of enterprises by economic activity: formal sector

Main Economic Activity	Frequency	Percent
Mining and quarrying	95	1.0
Manufacturing	789	8.5
Electricity, gas, steam and air conditioning supply	16	0.2
Water supply; sewerage, waste management and remediation activities	17	0.2
Construction	134	1.5
Wholesale and retail trade; repair of motor vehicles and motorcycles	3,865	41.8
Transportation and storage	96	1.0
Accommodation and food service activities	888	9.6
Information and communication	67	0.7
Financial and insurance activities	744	8.0
Real estate activities	33	0.4
Professional, scientific and technical activities	340	3.7
Administrative and support service activities	121	1.3
Education	1,285	13.9
Human health and social work activities	463	5.0
Arts, entertainment and recreation	11	0.1
Other service activities	287	3.1
Total	9,251	100

Source: NISR, IBES 2014 Survey

Table III.1.2 above illustrates that in 2014 IBES Wholesale and retail trade; repair of motor vehicles and motorcycles, Education, and Accommodation and food service activities were the dominating economic sectors occupying 41.8, 13.9, and 9.6 per cent of the total formal business enterprises respectively.

When all formal business enterprises are classified by their legal status, the outcome shows that more of them, 54.3 per cent are individually owned followed by company limited by shares, 18.4 per cent, as shown in Table III.1.3.

Table III.1.3 Distribution of enterprises by ownership: formal sector

Legal status of the enterprise	Frequency	Percent
Individual owner	5,022	54.3
Company limited by shares	1,706	18.4
Company limited by guarantee	2	0.0
Company limited by both shares and guar	12	0.1
Unlimited company	2	0.0
Cooperative	951	10.3
Government	1,222	13.2
NGO	99	1.1
Other	235	2.5
Total	9,251	100

Source: NISR, IBES 2014 Survey

Table III.1.4 shows the distribution of formal enterprises by economic activity and the enterprise size. This shows for example that most manufacturing enterprises are small, 59.1 per cent, while more of construction companies are big (employing 100 or more employees), 34.3 per cent.

Table III.1.4 Percentage of formal enterprises by size band within each activity: formal sector

Main Economic Activity	Micro 1-3	Small 4- 30	Medium 31-100	Big 100+	Total	Freq.
Mining and quarrying	2.1	46.8	35.3	15.8	100	95
Manufacturing	28.3	59.1	6.6	6.0	100	789
Electricity, gas, steam and air conditioning supply	-	6.3	93.7	-	100	16
Water supply; sewerage, waste management and remediation activities	11.8	47.1	23.5	17.6	100	17
Construction	25.3	29.2	11.2	34.3	100	134
Wholesale and retail trade; repair of motor vehicles and motorcycles	71.9	25.4	2.5	0.3	100	3,865
Transportation and storage	10.7	68.3	16.9	4.2	100	96
Accommodation and food service activities	16.1	77.5	5.3	1.1	100	888
Information and communication	37.7	46.4	10.0	5.9	100	67
Financial and insurance activities	17.2	77.9	1.9	3.0	100	744
Real estate activities	72.6	21.4	6.0	-	100	33
Professional, scientific and technical activities	44.0	53.4	2.1	0.6	100	340
Administrative and support service activities	56.5	26.1	5.0	12.4	100	121
Education	2.0	65.7	30.8	1.5	100	1,285
Human health and social work activities	7.7	76.6	11.0	4.7	100	463
Arts, entertainment and recreation	18.2	18.2	27.3	36.4	100	11
Other service activities	35.9	61.7	1.7	0.7	100	287
Total	40.6	48.7	8.3	2.4	100	9,251

Source: NISR, IBES 2014 Survey

Furthermore, as shown in Table III.1.5, almost three quarters (74 per cent) of all micro enterprises are concentrated in trade while more than a half (51 per cent) of all medium enterprises are in education sector. Manufacturing is mainly located under big enterprises (20.8 per cent of all big ones).

Table III.1.5 Percentage of formal enterprises by activity within each size band: formal sector

Main Economic Activity	Micro 1-3	Small 4-30	Medium 31-100	Big 100+	Total
Mining and quarrying	0.1	1.0	4.4	6.6	1.0
Manufacturing	5.9	10.4	6.8	20.8	8.5
Electricity, gas, steam and air conditioning supply	-	0.0	1.9	-	0.2
Water supply; sewerage, waste management and remediation activities	0.1	0.2	0.5	1.3	0.2
Construction	0.9	0.9	2.0	20.4	1.5
Wholesale and retail trade; repair of motor vehicles and motorcycles	74.0	21.8	12.5	4.4	41.8
Transportation and storage	0.3	1.5	2.1	1.8	1.0
Accommodation and food service activities	3.8	15.3	6.1	4.4	9.6
Information and communication	0.7	0.7	0.9	1.8	0.7
Financial and insurance activities	3.4	12.9	1.8	9.8	8.0
Real estate activities	0.6	0.2	0.3	-	0.4
Professional, scientific and technical activities	4.0	4.0	0.9	0.9	3.7
Administrative and support service activities	1.8	0.7	0.8	6.6	1.3
Education	0.7	18.7	51.4	8.6	13.9
Human health and social work activities	0.9	7.9	6.6	9.8	5.0
Arts, entertainment and recreation	0.1	0.0	0.4	1.8	0.1
Other service activities	2.7	3.9	0.6	0.9	3.1
Total	100	100	100	100	100
Frequency	3,755	4,501	769	226	9,251

Source: NISR, IBES 2014 Survey

Table III.1.6 shows the percentage by type of ownership of formal enterprises (grossed to the population of estimated total numbers of enterprises). For example, there were an estimated 7,281 formal enterprises owned by Rwandan residents against 231 owned by non-residents.

Table III.1.6 Distribution of enterprises by economic activity and ownership: formal sector

Main Economic Activity	Government	Rwandan Resident	Foreign Resident	Non-Resident	Main Economic Activity
Mining and quarrying	6.3	85.7	4.6	3.5	100
Manufacturing	0.1	89.3	8.1	2.5	100
Water supply; sewerage, waste management and remediation activities	11.8	70.6	5.9	11.8	100
Construction	0.0	79.6	16.4	4.0	100
Wholesale and retail trade; repair of motor vehicles and motorcycles	1.1	91.7	5.0	2.3	100
Transportation and storage	0.0	83.0	8.5	8.5	100
Accommodation and food service activities	1.2	96.9	1.5	0.4	100
Information and communication	3.3	86.0	3.3	7.5	100
Financial and insurance activities	4.8	89.2	2.2	3.9	100
Real estate activities	0.0	100.0	0.0	0.0	100
Professional, scientific and technical activities	0.3	81.2	6.2	12.4	100
Administrative and support service activities	0.0	92.4	5.9	1.7	100
Education	71.6	27.2	0.4	0.8	100
Human health and social work activities	62.7	37.1	0.2	0.0	100
Arts, entertainment and recreation	8.5	49.2	25.4	17.0	100
Other service activities	3.0	93.9	1.8	1.3	100
Total	14.7	78.8	4.1	2.4	100
Frequencies	1,315	7,281	395	231	9,223

Source: NISR, IBES 2014 Survey

The distribution of formal business enterprise, seen in Table III.1.7, demonstrates that they are dominated by young ones (less than 5 years old), at 57.9 per cent, while those whose operations started 20 or more years ago was just 9.0 per cent.

Table III.1.7 Distribution of enterprises by age and main economic activity: formal sector

Main Economic Activity	Year of business commencement					Total
	Less 5 Years	5-9 Years	10-14 Years	15-19 Years	20+Years	
Mining and quarrying	78.2	13.7	6.1	0.0	2.1	100
Manufacturing	69.5	19.7	6.5	2.2	2.2	100
Electricity, gas, steam and air conditioning supply	88.2	11.8	0.0	0.0	0.0	100
Water supply; sewerage, waste management and remediation activities	75.0	25.0	0.0	0.0	0.0	100
Construction	14.1	48.0	12.6	17.1	8.2	100
Wholesale and retail trade; repair of motor vehicles and motorcycles	73.6	16.9	5.8	2.7	1.0	100
Transportation and storage	63.3	23.2	7.8	2.9	2.9	100
Accommodation and food service activities	75.0	18.5	2.6	2.7	1.3	100
Information and communication	73.7	5.9	15.7	3.2	1.6	100
Financial and insurance activities	33.6	59.3	2.9	2.1	2.2	100
Real estate activities	49.3	19.6	0.0	0.0	31.1	100
Professional, scientific and technical activities	57.5	30.8	3.4	8.4	0.0	100
Administrative and support service activities	51.3	44.5	0.8	2.5	0.8	100
Education	17.8	13.2	9.7	15.0	44.4	100
Human health and social work activities	21.5	22.1	13.2	10.2	33.0	100
Arts, entertainment and recreation	72.7	27.3	0.0	0.0	0.0	100
Other service activities	72.1	25.1	0.0	2.4	0.4	100
Total	57.9	22.1	6.0	5.0	9.0	100

Source: NISR, IBES 2014 Survey

Table III.1.7 also shows that the sectors that have more the most old enterprises are: education, 44 per cent; Human Health and Social Work, 33 per cent; whereas, sectors with more young enterprises are: Electricity, gas, steam and air conditioning supply, 88 per cent, Mining and quarrying, 78 per cent, and Water supply; sewerage, waste management and remediation activities, 75 per cent.

Table III.1.8 shows the distribution of formal sector enterprises by size and age. For example, 77.6 per cent of all formal micro enterprises (with 3 or fewer employees) have been established in the last 5 years, whereas 17.7 per cent of large enterprises (with 100 or more employees) have been established for at least 20 years.

Table III.1.8 Distribution of enterprises by age and size: formal sector

Size (employees)	Year of business commencement					Total
	Less 5 Years	5-9Years	10-14Years	15-19Years	20+Years	
Micro 1-3	77.6	15.4	4.5	1.9	0.6	100
Small 4-30	48.5	28.6	6.5	6.1	10.3	100
Medium 31-100	26.9	14.3	9.6	10.0	39.3	100
Big 100+	30.9	26.4	8.7	16.3	17.7	100
Total	57.9	22.1	6.0	5.0	9.0	100

Source: NISR, IBES 2014 Survey

Table III.1.9 shows the numbers of male and female employees in the formal sector by main economic activity.

Table III.1.9: Numbers of employees by gender and activity: formal sector

Main Economic Activity	Number of Workers		
	Males	Females	Total
Mining and quarrying	6,580	689	7,268
Manufacturing	19,106	8,234	27,329
Electricity, gas, steam and air conditioning supply	646	238	2,917
Water supply; sewerage, waste management and remediation activities	422	191	613
Construction	12,623	2,669	15,291
Wholesale and retail trade; repair of motor vehicles and motorcycles	14,439	5,389	19,828
Transportation and storage	1,613	264	1,877
Accommodation and food service activities	7,680	4,012	11,692
Information and communication	1,249	512	1,761
Financial and insurance activities	7,202	6,012	13,214
Real estate activities	181	53	234
Professional, scientific and technical activities	2,552	970	3,522
Administrative and support service activities	11,925	4,255	16,180
Education	22,462	14,121	36,583
Human health and social work activities	6,725	7,009	13,734
Arts, entertainment and recreation	561	420	981
Other service activities	1,478	738	2,220
Total	117,442	55,775	175,244

Source: NISR, IBES 2014 Survey

III.2 FORMAL SECTOR RESULTS BY MAIN ECONOMIC ACTIVITY

This section presents results for formal sector enterprises in the IBES survey, and considers their activity by main industry, specifically:

Sub-section III.2.1: Mining and quarrying

Sub-section III.2.2: Manufacturing

Sub-section III.2.3: Construction

Sub-section III.2.4: Wholesale and retail trade; repair of motor vehicles and motorcycles

Sub-section III.2.5: Information and communication

Sub-section III.2.6: Financial Intermediation

Sub-section III.2.7: Other service industries

The activities of the sectors dominated by non-market activity (public administration and defence, Health and Social Work and Education) are not considered here.

Note that the results in this section are based on a weighted set of the data, using the methodology described in Chapter II. Importantly, each business in the IBES sample is regarded as representing a similar set of enterprises in the population of businesses as a whole. The largest enterprises are treated as representing only themselves, while the data for smaller enterprises have been multiplied by a factor (between 2 and 10, depending on their economic activity and number of employees). The results also include a small number of imputations for enterprises with more than 30 employees for which a survey response was not received. The counts of number of enterprises in the tables in this chapter therefore differ slightly from those in chapter II, which was limited to the actual number of responses received by NISR.

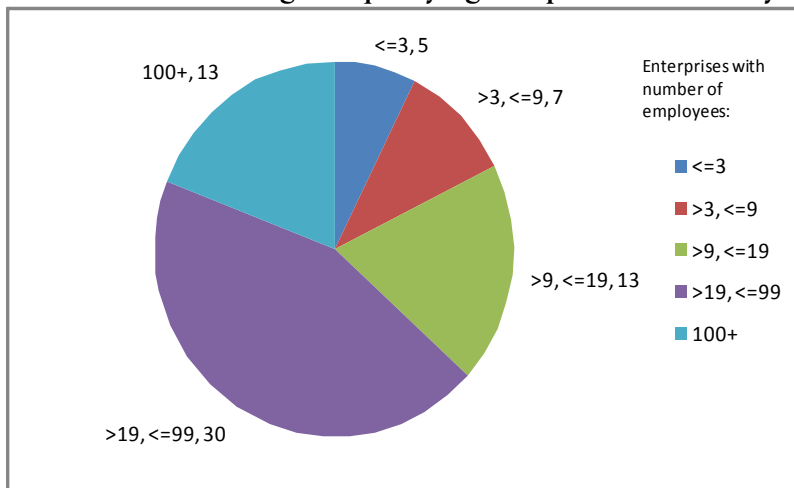
Section III.2.1: Mining and Quarrying

A. Introduction

Mining and quarrying includes the extraction of minerals occurring naturally as solids (coal and ores), liquids (petroleum) or gases (natural gas). Extraction can be achieved by different methods such as underground or surface mining, well operation, seabed mining etc. This also includes supplementary activities aimed at preparing the crude materials for marketing, for example, crushing, grinding, cleaning, drying, sorting, concentrating ores, liquefaction of natural gas and agglomeration of solid fuels. These operations are often carried out by the units that extracted the resource and/or others located nearby.

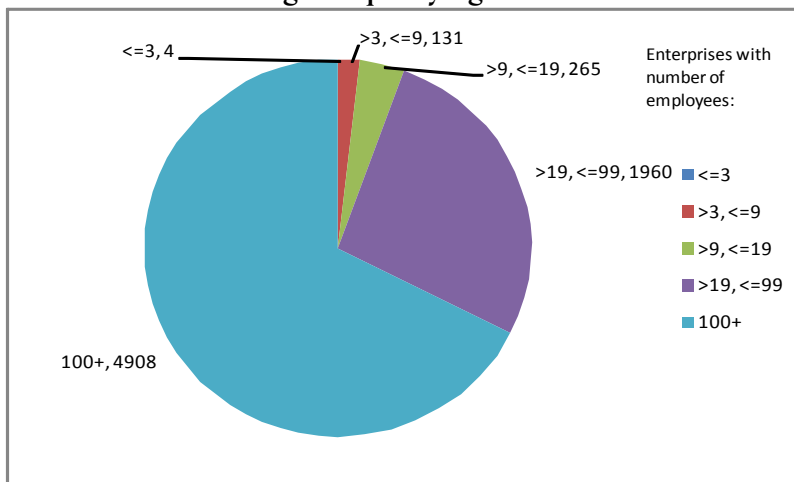
The results of IBES show that 30 out of 68 enterprises in Mining and quarrying sector have between 20 and 99 employees, see chart III.2.1.1.a. Large enterprises with more than 100 employees and enterprises with between 10 and 19 employees, make up the second largest group both with 13 enterprises out of the total 68. The two smallest size bands accounting for only 12 of the total 68 mining and quarrying enterprises. The majority of the employees who work in Mining and quarrying are employed in large enterprises and in enterprises with between 20 and 99 employees, see chart III.2.1.1.b.

Chart III.2.1.1.a Mining and quarrying: Sample distribution by employment category



Source: NISR, IBES 2014 Survey

Chart III.2.1.1.b Mining and quarrying: Distribution of workers by employment category



Source: NISR, IBES 2014 Survey

Table III.2.1.1.b presents a summary for the Mining and quarrying enterprises, by employment size. Employment size is subdivided into five size bands of: less than 4 employees; 4-9 employees; 10-19 employees, 20-99 employees and more than 100 employees. For each size band is presented the survey data collected, grossed to the population where appropriate, for the number of enterprises; the number of employees; and input-output ratio.

The largest size band (over 100 employees) accounts for around half of the employees of Mining and quarrying enterprises with nearly 5 thousand of the total 7.3 thousand employees being employed.

The overall input-out ratio of all Mining and quarrying enterprises is 74.4. Enterprises with 20-99 employees have the highest input-output ratio of 93.2.

Table III.2.1.1.a Mining and quarrying: Summary by employment category

<i>Enterprises with number of employees:</i>	Total enterprises ¹	Number of employees	Input-Output Ratio
<i>Units:</i>	<i>Number</i>	<i>Thousands</i>	<i>Percentage</i>
<=3	5	0.0	9.3
>3, <=9	7	0.1	38.7
>9, <=19	13	0.3	93.2
>19, <=99	30	2.0	49.5
100+	13	4.9	73.7
Total	68	7.3	74.4
Notes: 1. Total units surveyed			

Source: NISR, IBES 2014 Survey

Table III.2.1.1.b presents a summary for mining and quarrying enterprises, by legal status. The collected survey data, grossed to the population where appropriate, for the number of enterprises; the number of employees; and input-output ratio are presented according to the legal status of each enterprise.

From table III.2.1.1.b, it can be seen that around forty per cent of mining and quarrying enterprises are limited companies with slightly less (37 per cent) being individually owned. These constitute 27 and 25 of the total of 68 enterprises respectively. Limited companies have the most employees, but individually owned companies produce the greatest input-output ratio, 5.8, of any of the other legal status types.

Table III.2.1.1.b Mining and quarrying: Summary by legal status of enterprise

Legal Status	Total enterprises I	Number of employees	Input-Output Ratio
		<i>Thousands</i>	<i>Percentage</i>
Individual owner	25	1.7	5.8
Company limited by shares	27	4.4	3.4
Company limited by guarantee	-	-	-
Company limited by both shares and guarantee	-	-	-
Unlimited company	-	-	-
Co-operative	15	1.2	1.0
Government	-	-	-
Non Government Organisation	-	-	-
Other	1	-	-
Total	68	7.3	74.4

Notes: 1. Total units surveyed

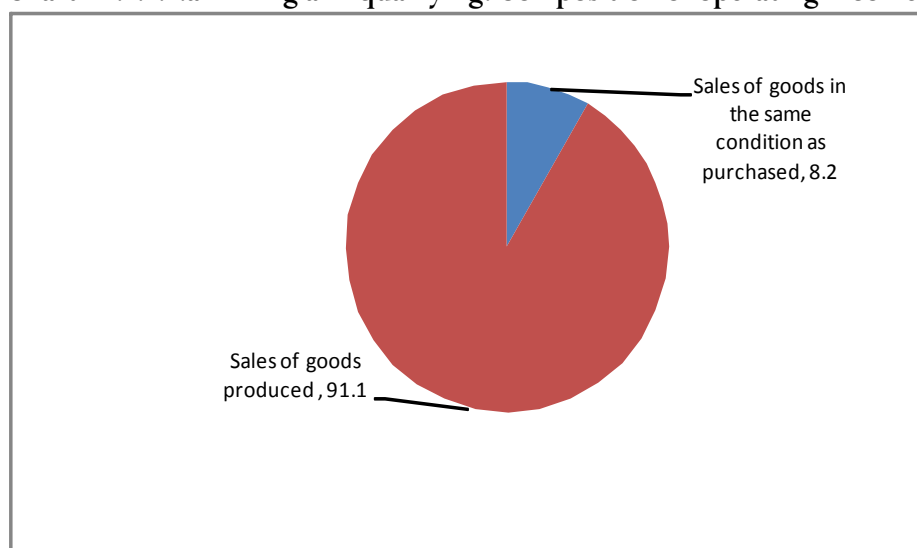
Source: NISR, IBES 2014 Survey

B. Analysis of Mining and quarrying

Chart III.2.1.2.a shows the composition of operating income for mining and quarrying enterprises. The contribution of the sales of goods in the same condition as purchased, sales of goods produced, sale of services and other operating income is shown.

Sales of goods produced represent the largest component of operating income, at 92 percent against 8 percent for sales of goods in the same condition as purchased.

Chart III.2.1.2.a Mining and quarrying: Composition of operating income

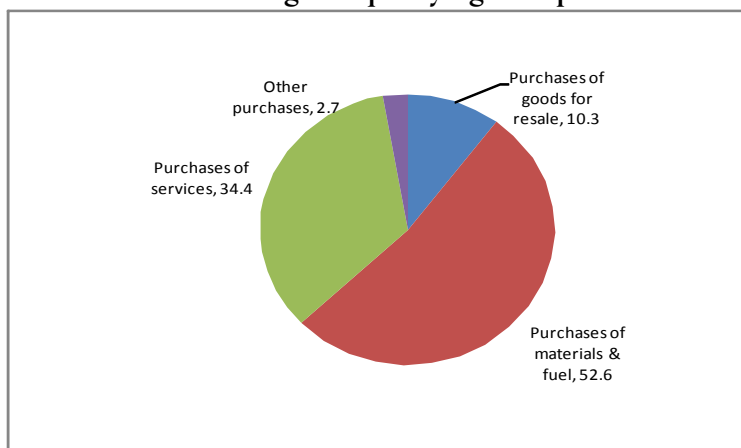


Source: NISR, IBES 2014 Survey

Chart III.2.1.2.b shows the composition of the cost of goods and services for mining and quarrying enterprises. The contribution of the purchases of goods for resale, purchases of materials and fuels, purchases of services and other purchases is shown.

Purchases of materials and fuels were the largest component of costs at 52.6 percent with purchases of services the second largest component, at 34.4 percent.

Chart III.2.1.2.b Mining and quarrying: Composition of cost of goods and services



Source: NISR, IBES 2014 Survey

Table III.2.1.2.c shows the percentage distribution of income for mining and quarrying enterprises, by 2 digit activity (RCPA) heading. For each activity heading percentages of the income received from the components of total income are given.

Table III.2.1.2.c Mining and quarrying: Composition of income

Item	Mining & quarrying
Sales of goods in the same condition as purchased	8.2
Sales of goods manufactured by the enterprise	26.1
Sales of products mined or quarried	64.9
Construction work done	0.0
Delivery charges if invoiced separately	0.0
Transport, storage and travel services rendered	0.0
Hotel & catering services	0.0
Telecoms & internet connections	0.0
Rent of land & buildings receivable	0.0
Other services rendered	0.1
Other operating income	0.0
Total operating income	99.4
Interest & dividends received	0.0
Grants or subsidies received	0.0
Bad debts recovered	0.0
Gains on the sale of assets & other revaluations	0.1
Other income	0.5
Total income	100.0

Source: NISR, IBES 2014 Survey

Table III.2.1.2.d shows the percentage distribution of expenditure statement for mining and quarrying enterprises, by 2 digit activity (RCPA) heading. For each activity heading percentages of the expenditures made are given.

Table III.2.1.2.d Mining and quarrying: Composition of expenditure

Item	Mining & quarrying
Cost of goods sold in the same condition as purchased	7.5
Cost of raw materials & fuels used in manufacturing	23.2
Fuel used for mining & quarrying	15.0
Construction sub-contracts, equipment hire, materials & fuel used	0.0
Rent of land and buildings payable	0.3
Fuel used in transport services	0.0
Others operating expenses	0.0
Other goods & services purchased (not interest, etc see below)	2.0
Freight, import duties, storage & clearing charges if not included above	24.6
Total cost of goods & services	72.5
Gross Value Added	24.9
Cost of staff & labour (wages, salaries, social security & other benefits)	14.3
Depreciation charges	5.3
Regulatory fees and licences paid to government	1.6
Interests paid (excluding other bank charges)	0.3
Penalties, fines & donations	0.1
Provisions for bad debts	0.4
Losses on sale of assets & other losses	1.0
Other expenses	4.5
Total expenditure	100.0

Source: NISR, IBES 2014 Survey

Section III.2.2 Manufacturing

A. Introduction

This section consists of the following industries:

- Manufacturing
- Electricity, gas, steam and air conditioning supply, and
- Water supply; sewerage, waste management and remediation activities

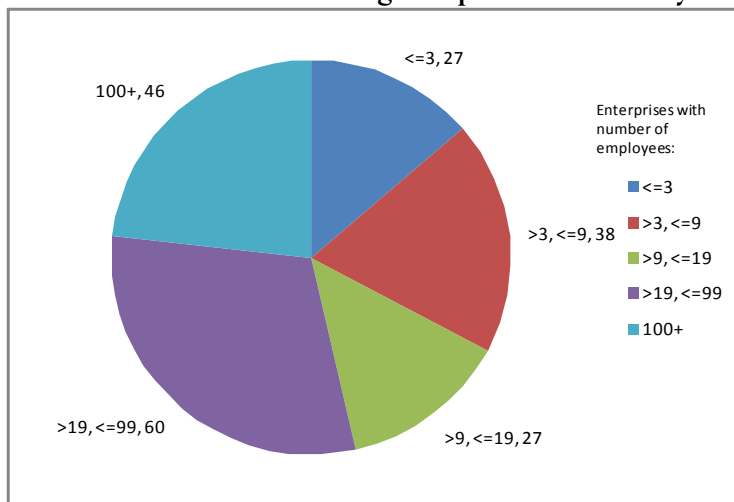
Manufacturing includes the physical or chemical transformation of materials, substances, or components into new products. The materials, substances, or components transformed are raw materials that are products of agriculture, forestry, fishing, mining or quarrying as well as products of other manufacturing activities. Substantial alteration, renovation or reconstruction of goods is generally considered to be manufacturing.

Electricity, gas, steam and air conditioning supply includes the activity of providing electric power, natural gas, steam, hot water and the like through a permanent infrastructure (network) of lines, mains and pipes. The dimension of the network is not decisive; also included are the distribution of electricity, gas, steam, hot water and the like in industrial parks or residential buildings. This, therefore, includes the operation of electric and gas utilities, which generate, control and distribute electric power or gas. Also included is the provision of steam and air-conditioning supply. This excludes the operation of water and sewerage utilities and also the (typically long-distance) transport of gas through pipelines.

Water supply; sewerage, waste management and remediation activities includes activities related to the management (including collection, treatment and disposal) of various forms of waste, such as solid or non-solid industrial or household waste, as well as contaminated sites. The output of the waste or sewage treatment process can either be disposed of or become an input into other production processes. Activities of water supply are also included, since they are often carried out in connection with, or by units also engaged in, the treatment of sewage.

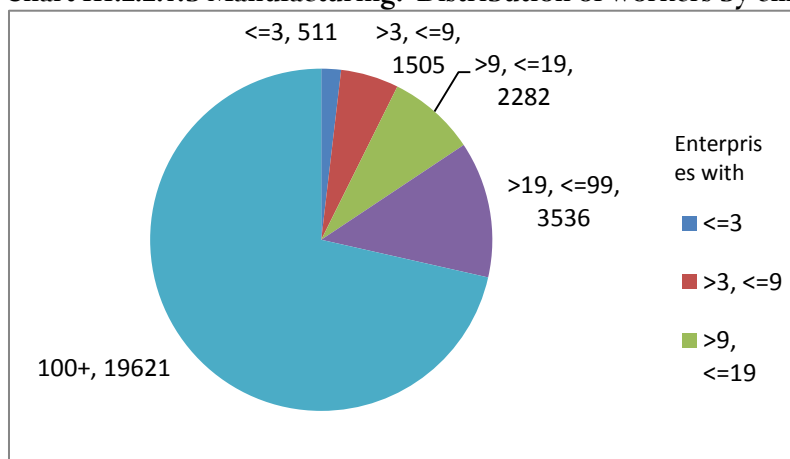
The IBES identified that most manufacturing enterprises have between 20 and 99 employees, with 60 of the total population of 198 enterprises, see chart III.2.1.1.a. Large enterprises, with more than 100 employees make up the second largest group with 46 enterprises out of the total 198. The three smallest size bands account for 92 of the total 198 manufacturing enterprises. The majority of the employees who work in manufacturing are employed in large enterprises, see chart III.1.1.b.

Chart III.2.2.1.a Manufacturing: Sample distribution by employment category



Source: NISR, IBES 2014 Survey

Chart III.2.2.1.b Manufacturing: Distribution of workers by employment category



Source: NISR, IBES 2014 Survey

Table III.2.2.1.a presents a summary for the manufacturing enterprises, by employment size. Employment size is subdivided into five size bands of: less than 4 employees; 4-9 employees; 10-19 employees, 20-99 employees and more than 100 employees. For each size band is presented the survey data collected, grossed to the population where appropriate, for the number of enterprises; the number of employees and input-output ratios.

The largest size band (over 100 employees) accounts for the majority of employees of manufacturing enterprises with nearly 20 thousand of the total 27.5 thousand employees being employed.

The overall input-output ratio of all manufacturing enterprises is 81.2. Large enterprises have the highest input-output ratio of 82.3.

Table III.2.2.1.a Manufacturing: Summary by employment category

Enterprises with number of employees:	Total enterprises ¹	Number of employees	Input-Output Ratio
Units:	Number	Thousands	Percentage
<=3	27	0.5	72.1
>3, <=9	38	1.5	67.3
>9, <=19	27	2.3	70.1
>19, <=99	60	3.5	80.2
100+	46	19.6	82.3
0	0	0.0	0.0
Total	198	27.5	81.2

Notes: 1. Total units surveyed

Source: NISR, IBES 2014 Survey

Table III.2.2.1.b presents a summary for manufacturing enterprises, by legal status. The collected survey data, grossed to the population where appropriate, for the number of enterprises; the number of employees; the calculated input-output ratios are presented according to the legal status of each enterprise.

From table III.2.2.b, it can be seen that around half of the manufacturing enterprises are limited companies. These constitute 90 of the total of 198 enterprises. Limited companies also have the most employees.

Table III.2.2.1.b Manufacturing: Summary by legal status of enterprise

Legal Status	Total enterprises ¹	Number of employees	Input-Output Ratio
		<i>Thousands</i>	<i>Percentage</i>
Individual owner	69	4.6	83.3
Company limited by shares	90	20.4	81.3
Company limited by guarantee	-	-	-
Company limited by both shares and guarantee	-	-	-
Unlimited company	-	-	-
Co-operative	35	2.2	64.2
Government	-	-	-
Non Government Organisation	-	-	-
Other	4	0.2	85.2
Total	198	27.5	81.2

Notes: 1. Total units surveyed

Source: NISR, IBES 2014 Survey

B. Analysis of manufacturing

Table III.2.2.2.a presents key variables for the manufacturing enterprises, by activity heading. Manufacturing enterprises are broken down by 2 digit activity (RCPA) heading. For each activity heading is presented the survey data collected, grossed to the population where appropriate, for the number of enterprises; the number of employees and input-output ratios.

Of the units surveyed by the IBES there were more enterprises engaged in the manufacturing of food than any other activity of manufacturing, with 56 enterprises being engaged in the manufacture of food activity out of a total of 198 manufacturing.

The manufacturing of food also had more employees than any other activity within manufacturing, 15.4 thousand. Electricity, water and waste management had the second highest number of employees, with 3.5 thousand, significantly fewer than manufacturing of food.

Table III.2.2.2.a Manufacturing: Key variables

Activity	Total enterprises ¹	Number of employees (thousands)	Input Output Ratio
Manufacturing of food	56	15.4	80.9
Manufacturing of beverages & tobacco	18	2.7	82.7
Manufacturing of textiles, clothing & leather goods	20	1.4	67.7
Manufacturing of wood & paper; printing	25	1.0	67.4
Manufacturing of chemicals, rubber & plastic products	14	1.9	80.9
Manufacturing of non-metallic mineral products	19	1.7	71.8
Manufacturing of metal products, machinery & equipment	18	1.7	84.8
Furniture & other manufacturing	28	1.6	82.4
Total	198	27.5	81.2

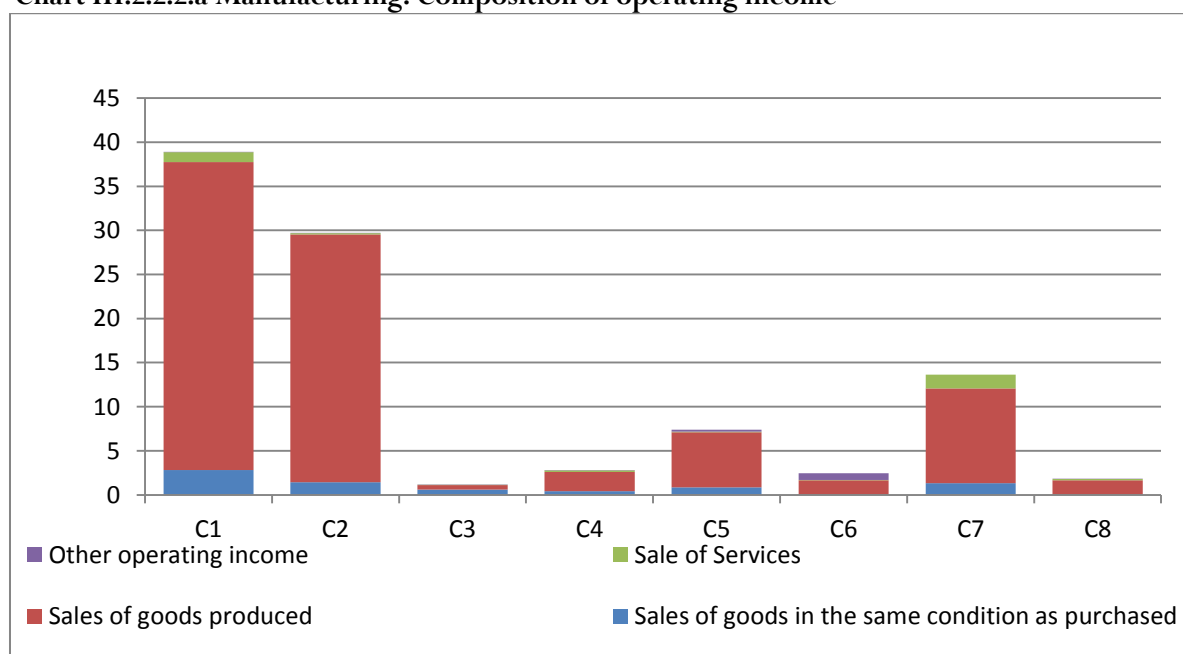
Notes: 1. Total units surveyed

Source: NISR, IBES 2014 Survey

Chart III.2.2.2.a shows the composition of operating income for manufacturing enterprises, by 2 digit activity (RCPA) heading. For each activity heading is shown the contribution of the sales of goods in the same condition as purchased, sales of goods produced, sale of services and other operating income.

Manufacturing of food had the largest operating income, followed by electricity, water and waste management and then manufacturing of beverages and tobacco.

Chart III.2.2.2.a Manufacturing: Composition of operating income¹

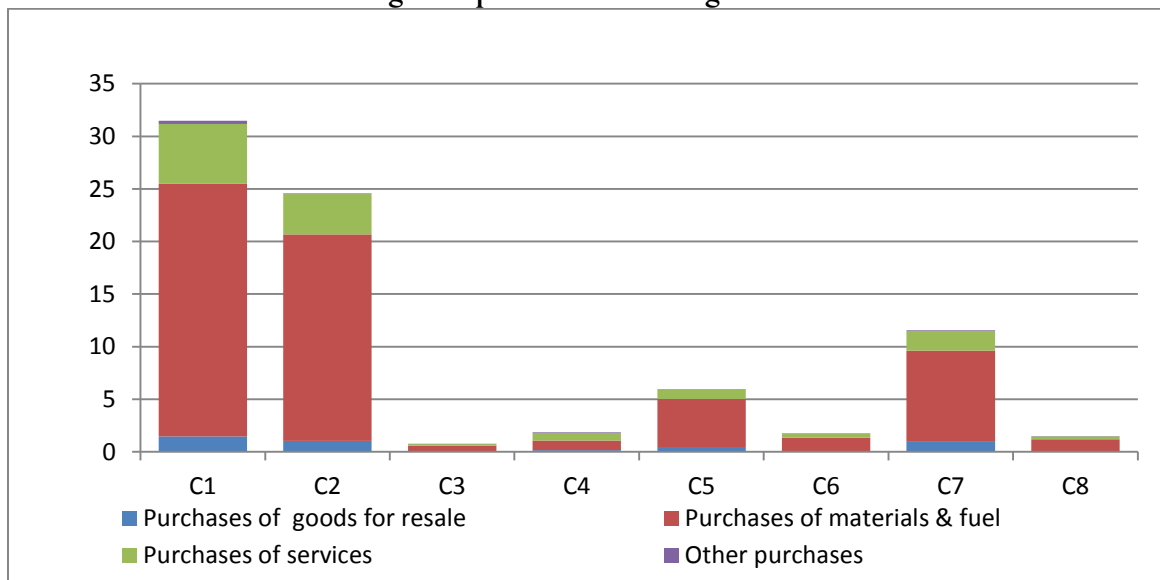


Source: NISR, IBES 2014 Survey Note 1: See label description in Appendix 1. This applies to all sections below.

Chart III.2.2.2.b shows the composition of the cost of goods and services for manufacturing enterprises, by 2 digit activity (RCPA) heading. For each activity heading is shown the contribution of the purchases of goods for resale, purchases of materials and fuels, purchases of services and other purchases.

Electricity, water and waste management had the highest cost of goods and services followed by manufacturing of food and then manufacturing of beverages and tobacco.

Chart III.2.2.2.b Manufacturing: Composition of cost of goods and services



Source: NISR, IBES 2014 Survey

Table III.2.2.2.b shows the income for manufacturing enterprises, by 2 digit activity (RCPA) heading. For each activity heading a detailed breakdown of the income received from the components of total income is given.

Table III.2.2.2.c shows the expenditure for manufacturing enterprises, by 2 digit activity (RCPA) heading. For each activity heading a detailed breakdown of the expenditures made is given.

Table III.2.2.2.b Manufacturing: Composition of income by type

<i>RCPA</i>		<i>C1</i>	<i>C2</i>	<i>C3</i>	<i>C4</i>	<i>C5</i>	<i>C6</i>	<i>C7</i>	<i>C8</i>
Item	Total	Manufacturing of food	Manufacturing of beverages & tobacco	Manufacturing of textiles, clothing &	Manufacturing of wood & paper; printing	Manufacturing of chemicals, rubber &	Manufacturing of non-metallic mineral	Manufacturing of metal products,	Furniture & other manufacturing
Sales of goods in the same condition as purchased	7.4	2.8	1.4	0.6	0.4	0.9	0.0	1.3	0.0
Sales of goods manufactured by the enterprise	86.0	34.9	28.1	0.5	2.2	6.3	1.7	10.8	1.6
Sales of products mined or quarried	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
Construction work done	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
Delivery charges if invoiced separately	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
Transport, storage and travel services rendered	1.4	0.6	0.0	0.0	0.0	0.0	0.0	0.8	0.0
Hotel & catering services	0.4	0.3	0.1	0.0	0.0	0.0	0.0	0.0	0.0
Telecoms & internet connections	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
Rent of land & buildings receivable	0.1	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
Other services rendered	1.5	0.3	0.0	0.0	0.2	0.0	0.0	0.8	0.2
Other operating income	1.1	0.1	0.0	0.0	0.0	0.2	0.7	0.0	0.0
Total operating income	97.9	38.9	29.7	1.1	2.8	7.4	2.4	13.7	1.8
Interest & dividends received	0.1	0.1	0.0	0.0	0.0	0.0	0.0	0.0	0.0
Grants or subsidies received	0.2	0.1	0.0	0.0	0.0	0.1	0.0	0.0	0.0
Bad debts recovered	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
Gains on the sale of assets & other revaluations	1.4	0.1	0.5	0.0	0.0	0.0	0.0	0.8	0.0
Other income	0.3	0.3	0.0	0.0	0.0	0.0	0.0	0.0	0.0
Total income	100.0	39.5	30.3	1.1	2.8	7.5	2.5	14.5	1.9

Source: NISR, IBES 2014 Survey

Table III.2.2.2.c Manufacturing: Composition of expenditure by type

Item	Total	Manufacturing of food	Manufacturing of beverages & tobacco	Manufacturing of textiles, clothing & leather goods	Manufacturing of wood & paper; printing	Manufacturing of chemicals, rubber & plastic products	Manufacturing of non-metallic mineral products	Manufacturing of metal products, machinery &	Furniture & other manufacturing
Cost of goods sold in the same condition as purchased	4.0	1.5	1.0	0.0	0.2	0.4	0.0	1.0	0.0
Cost of raw materials & fuels used in manufacturing	61.0	24.0	19.6	0.6	0.9	4.7	1.3	8.7	1.2
Fuel used for mining & quarrying	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
Construction sub-contracts, equipment hire, materials & fuel used	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
Rent of land and buildings payable	0.4	0.3	0.0	0.0	0.0	0.0	0.0	0.1	0.0
Fuel used in transport services	1.0	0.0	0.0	0.0	0.0	0.0	0.0	1.0	0.0
Others operating expenses	0.2	0.2	0.1	0.0	0.0	0.0	0.0	0.0	0.0
Other goods & services purchased (not interest, etc see below)	0.4	0.1	0.0	0.0	0.1	0.0	0.0	0.1	0.0
Freight, import duties, storage & clearing charges if not included above	12.5	5.4	3.8	0.1	0.7	0.9	0.4	0.9	0.3
Total cost of goods & services	79.6	31.5	24.6	0.8	1.9	6.0	1.8	11.6	1.5
Gross Value Added	18.4	7.4	5.1	0.4	0.9	1.4	0.7	2.1	0.3
Cost of staff & labour (wages, salaries, social security & other benefits)	10.2	3.0	4.1	0.2	0.5	1.0	0.4	0.8	0.3
Depreciation charges	7.0	1.7	3.1	0.0	0.3	0.5	0.6	0.6	0.2
Regulatory fees and licences paid to government	0.9	0.3	0.3	0.2	0.1	0.0	0.0	0.0	0.0
Interests paid (excluding other bank charges)	2.4	0.6	0.9	0.1	0.1	0.3	0.1	0.3	0.0
Penalties, fines & donations	0.3	0.1	0.0	0.0	0.0	0.0	0.1	0.1	0.0
Provisions for bad debts	0.1	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
Losses on sale of assets & other losses	0.1	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.1
Other expenses	0.2	0.2	0.0	0.0	0.0	0.0	0.0	0.0	0.0
Total expenditure	100.0	36.7	33.0	1.3	2.8	8.0	2.7	13.5	2.0

Source: NISR, IBES 2014 Survey

Section III.2.3: Construction

A. Introduction

Construction includes general construction and specialized construction activities for buildings and civil engineering works. It includes new work, repair, additions and alterations, the erection of prefabricated buildings or structures on the site and also construction of a temporary nature.

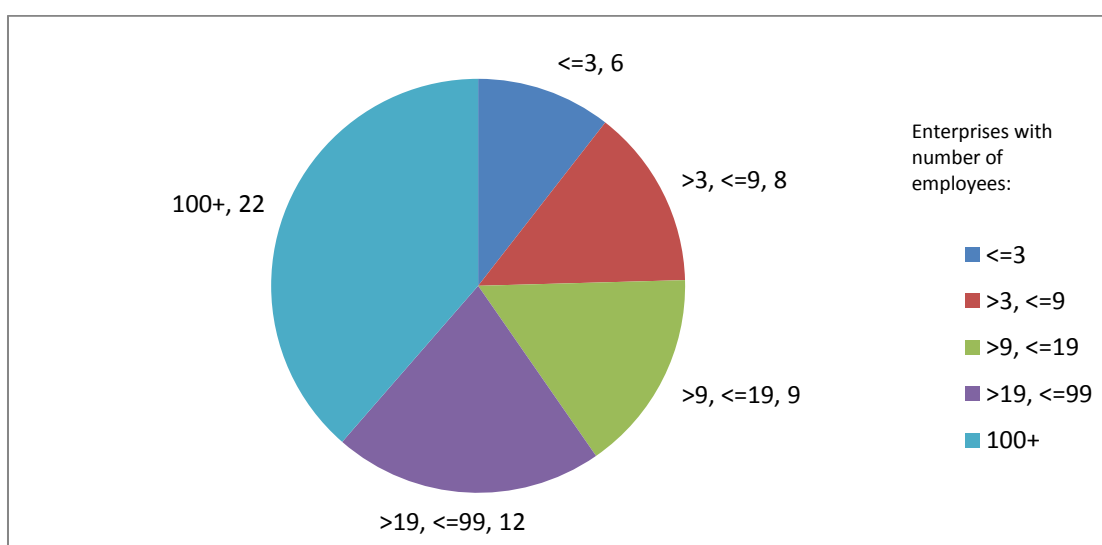
General construction is the construction of entire dwellings, office buildings, stores and other public and utility buildings, farm buildings etc., or the construction of civil engineering works such as motorways, streets, bridges, tunnels, railways, airfields, harbours and other water projects, irrigation systems, sewerage systems, industrial facilities, pipelines and electric lines, sports facilities etc.

This work can be carried out on own account or on a fee or contract basis. Portions of the work and sometimes even the whole practical work can be subcontracted out. A unit that carries the overall responsibility for a construction project is classified here. Also included is the repair of buildings and engineering works, the complete construction of buildings, the complete construction of civil engineering works, as well as specialized construction activities, if carried out only as a part of the construction process.

The renting of construction equipment with operator is classified with the specific construction activity carried out with this equipment. This also includes the development of building projects for buildings or civil engineering works by bringing together financial, technical and physical means to realize the construction projects for later sale. If these activities are carried out not for later sale of the construction projects, but for their operation (e.g. renting of space in these buildings, manufacturing activities in these plants), the unit would not be classified here, but according to its operational activity, i.e. real estate, manufacturing etc.

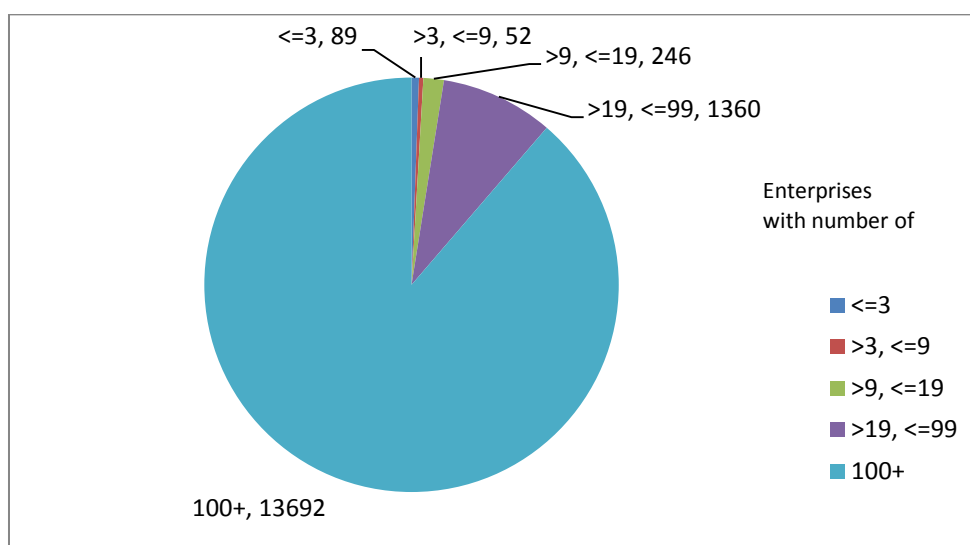
The IBES identified that Construction enterprises with more than 100 employees were 22 of the total population of 57 enterprises, see chart III.2.1.a. Enterprises, with between 20 and 99 employees make up the second largest group with 12 enterprises out of the total 57. The three smallest size bands account for the remaining 23 of the total 57 Construction enterprises. The majority of the employees who work in Construction are employed in large enterprises, see chart III.2.1.b.

Chart III.2.3.1.a Construction: Sample distribution of enterprises by employment category



Source: NISR, IBES 2014 Survey

Chart III.2.3.1.b Construction: Distribution of workers by employment category



Source: NISR, IBES 2014 Survey

Table III.2.3.1.a presents a summary for the Construction enterprises, by employment size. Employment size is subdivided into five size bands of: less than 4 employees; 4-9 employees; 10-19 employees, 20-99 employees and more than 100 employees. For each size band is presented the survey data collected, grossed to the population where appropriate, for the number of enterprises; the number of employees and input-output Ratio.

The largest size band (over 100 employees) accounts for the majority of employees of Construction enterprises with nearly 14 thousand of the total 15 thousand employees being employed.

Input-Output Ratio stands at 73.8 per cent for all Construction enterprises. Enterprises with less than 4 employees have the highest Input-Output Ratio of 97.1 per cent.

Table III.2.3.1.a Construction: Summary by employment category

<i>Enterprises with number of employees:</i>	<i>Total enterprises¹</i>	<i>Number of employees</i>	<i>Input-Output Ratio</i>
<i>Units:</i>	<i>Number</i>	<i>Thousands</i>	<i>Percentage</i>
<=3	6	0.1	97.1
>3, <=9	8	0.1	83.1
>9, <=19	9	0.2	88.2
>19, <=99	12	1.4	92.0
100+	22	13.7	68.1
Total	57	15.4	73.8

Notes: 1. Total units surveyed

Source: NISR, IBES 2014 Survey

Table III.2.3.1.b presents a summary for Construction enterprises, by legal status. The collected survey data, grossed to the population where appropriate, for the number of enterprises; the number of employees; Input-Output Ratio is presented according to the legal status of each enterprise.

From table III.2.3.1.b, it can be seen that around two thirds of the construction enterprises are limited companies. These constitute 40 of the total of 57 enterprises. Limited companies also have the most employees.

Table III.2.3.1.b Construction: Summary by legal status of enterprise

Legal Status	Total enterprises ¹	Number of employees	Input-Output Ratio
		<i>Thousands</i>	<i>Percentage</i>
Individual owner	15	5.0	86.5
Company limited by shares	40	10.4	72.8
Company limited by guarantee	-	-	-
Company limited by both shares and guarantee	-	-	-
Unlimited company	-	-	-
Co-operative	2	0.0	55.2
Government	-	-	-
Non Government Organisation	-	-	-
Other	-	-	-
Total	57	15.4	73.8

Notes: 1. Total units surveyed

Source: NISR, IBES 2014 Survey

B. Analysis of Construction

Table III.2.3.2.c shows the income for construction enterprises, by 2 digit activity (RCPA) heading. For each activity heading percentages of the income received from the components of total income are given.

Table III.2.3.2.c Construction: Composition of income by type

Item	Construction
Sales of goods in the same condition as purchased	0.3
Sales of goods manufactured by the enterprise	0.0
Sales of products mined or quarried	0.0
Construction work done	97.7
Delivery charges if invoiced separately	0.0
Transport, storage and travel services rendered	0.0
Hotel & catering services	0.0
Telecoms & internet connections	0.0
Rent of land & buildings receivable	0.0
Other services rendered	1.4
Other operating income	0.0
Total operating income	99.4
Interest & dividends received	0.2
Grants or subsidies received	0.0
Bad debts recovered	0.0
Gains on the sale of assets & other revaluations	0.1
Other income	0.3
Total income	100.0

Source: NISR, IBES 2014 Survey

Table III.2.3.2.d shows the expenditure for construction enterprises, by 2 digit activity (RCPA) heading. For each activity heading percentages of the expenditures made are given.

Table III.2.3.2.d Construction: Composition of expenditure by type

Item	Construction
Cost of goods sold in the same condition as purchased	0.2
Cost of raw materials & fuels used in manufacturing	0.0
Fuel used for mining & quarrying	0.0
Construction sub-contracts, equipment hire, materials & fuel used	73.2
Rent of land and buildings payable	0.6
Fuel used in transport services	0.0
Others operating expenses	0.0
Other goods & services purchased (not interest, etc see below)	0.2
Freight, import duties, storage & clearing charges if not included above	8.4
Total cost of goods & services	82.7
Gross Value Added	29.3
Cost of staff & labour (wages, salaries, social security & other benefits)	10.0
Depreciation charges	4.8
Regulatory fees and licences paid to government	0.3
Interests paid (excluding other bank charges)	2.0
Penalties, fines & donations	0.0
Provisions for bad debts	0.5
Losses on sale of assets & other losses	0.0
Other expenses	0.1
Total expenditure	100.0

Source: NISR, IBES 2014 Survey

Section III.2.4: Wholesale and retail trade; repair of motor vehicles and motorcycles

A. Introduction

Wholesale and retail trade; repair of motor vehicles and motorcycles includes wholesale and retail sale (i.e. sale without transformation) of any type of goods and the rendering of services incidental to the sale of these goods. Wholesaling and retailing are the final steps in the distribution of goods. Goods bought and sold are also referred to as merchandise.

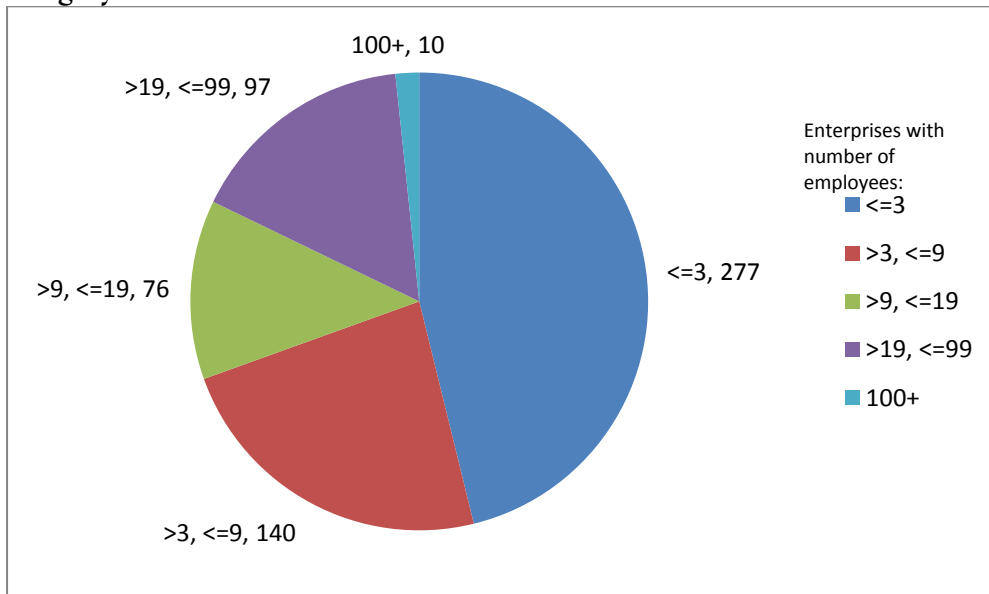
Also included are the repair of motor vehicles and motorcycles. Sale without transformation is considered to include the usual operations (or manipulations) associated with trade, for example sorting, grading and assembling of goods, mixing (blending) of goods (for example sand), bottling (with or without preceding bottle cleaning), packing, breaking bulk and repacking for distribution in smaller lots, storage (whether or not frozen or chilled), cleaning and drying of agricultural products, cutting out of wood fiberboards or metal sheets as secondary activities.

Wholesale and retail trade; repair of motor vehicles and motorcycles includes all activities related to the sale and repair of motor vehicles and motorcycles, include all other sale activities. The distinction between wholesale and retail sale is based on the predominant type of customer. Wholesale is the resale (sale without transformation) of new and used goods to retailers, to industrial, commercial, institutional or professional users, or to other wholesalers, or involves acting as an agent or broker in buying goods for, or selling goods to, such persons or companies. The principal types of businesses included are merchant wholesalers, i.e. wholesalers who take title to the goods they sell, such as wholesale merchants or jobbers, industrial distributors, exporters, importers, and cooperative buying associations, sales branches and sales offices (but not retail stores) that are maintained by manufacturing or mining units apart from their plants or mines for the purpose of marketing their products and that do not merely take orders to be filled by direct shipments from the plants or mines. Also included are merchandise brokers, commission merchants and agents and assemblers, buyers and cooperative associations engaged in the marketing of farm products. Wholesalers frequently physically assemble, sort and grade goods in large lots, break bulk, repack and redistribute in smaller lots, for example pharmaceuticals; store, refrigerate, deliver and install goods, engage in sales promotion for their customers and label design.

Retailing is the resale (sale without transformation) of new and used goods mainly to the general public for personal or household consumption or utilization, by shops, department stores, stalls, mail-order houses, door-to-door sales persons, hawkers and peddlers, consumer cooperatives, auction houses etc. Most retailers take title to the goods they sell, but some act as agents for a principal and sell either on consignment or on a commission basis.

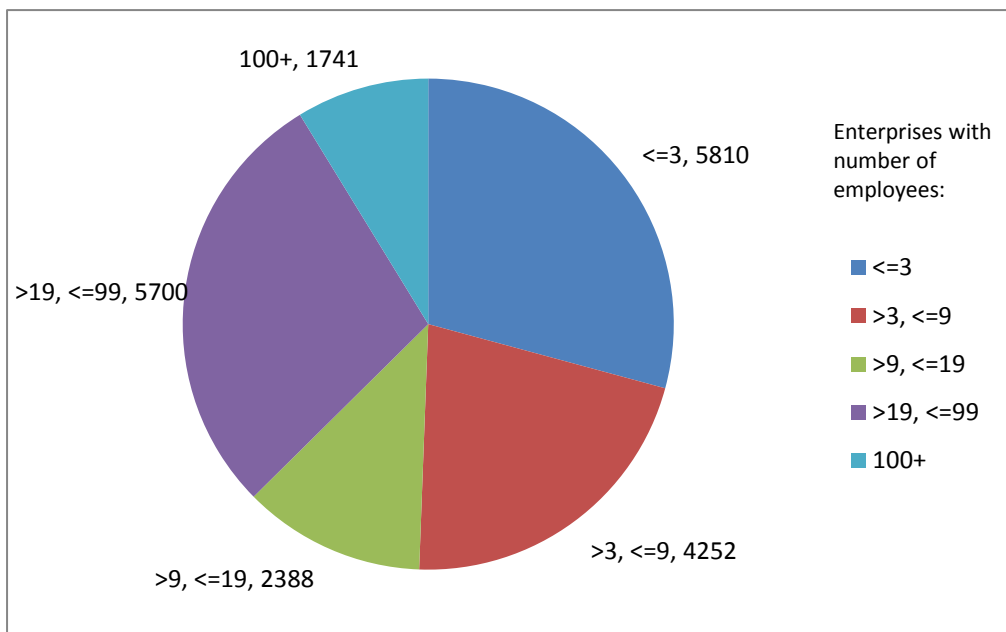
The IBES identified that most Wholesale and retail trade; repair of motor vehicles and motorcycles enterprises have 3 or less employees, with 277 of the total population of 600 enterprises, see chart III.2.4.1.a. Enterprises with 4-9 employees make up the second largest group with 140 enterprises out of the total 600. Enterprises with 4 or less employees have around thirty per cent of the total employees with enterprises with 20-99 employees accounting for a further thirty per cent of the total employees, see chart III.2.4.1.b.

Chart III.2.4.1.a Wholesale and retail trade: Sample distribution of enterprises by employment category



Source: NISR, IBES 2014 Survey

Chart III.2.4.1.b Wholesale and retail trade: Distribution of workers by employment category



Source: NISR, IBES 2014 Survey

Table III.2.4.1.a presents a summary for the Wholesale and retail trade; repair of motor vehicles and motorcycles enterprises, by employment size. Employment size is subdivided into five size bands of: less than 4 employees; 4-9 employees; 10-19 employees, 20-99 employees and more than 100 employees. For each size band is presented the survey data collected, grossed to the population where appropriate, for the number of enterprises; the number of employees and the input-output ratios.

The overall input-output ratio of all Wholesale and retail trade; repair of motor vehicles and motorcycles enterprises is 54.7. Enterprises with less than 4 employees have the competitive input-output ratio of 41.2

compared to the overall input-output ratio of Wholesale and retail trade; repair of motor vehicles and motorcycles enterprises.

Table III.2.4.1.a Wholesale and retail trade: Summary by employment size

<i>Enterprises with number of employees:</i>	<i>Total enterprises</i>	<i>Number of employees</i>	<i>Input Output Ratio</i>
<i>Units:</i>	<i>Number</i>	<i>Thousands</i>	<i>Percentage</i>
<=3	277	5.8	41.2
>3, <=9	140	4.3	54.0
>9, <=19	76	2.4	74.2
>19, <=99	97	5.7	58.3
100+	10	1.7	51.6
Total	600	19.9	54.7

Notes: 1. Total units surveyed

Source: NISR, IBES 2014 Survey

Table III.2.4.1.b presents a summary for Wholesale and retail trade; repair of motor vehicles and motorcycles enterprises, by legal status. The collected survey data, grossed to the population where appropriate, for the number of enterprises; the number of employees and input-output ratios are presented according to the legal status of each enterprise.

From table III.2.4.1.b, it can be seen that over half of the Wholesale and retail trade; repair of motor vehicles and motorcycles enterprises are individually owned. These constitute 353 of the total of 600 enterprises. Individually owned enterprises also have the most employees.

Table III.2.4.1.b Wholesale and retail trade: Summary by legal status of enterprises

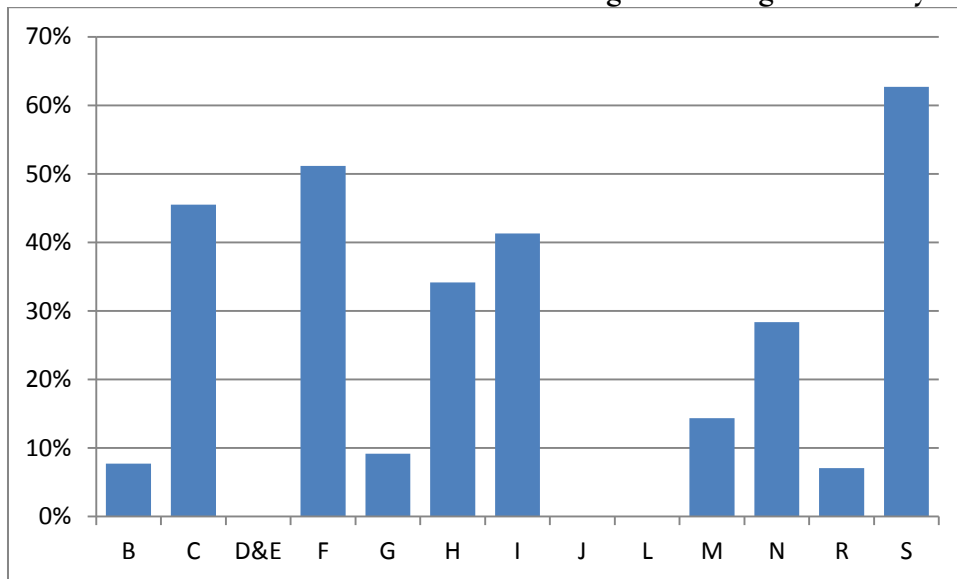
<i>Legal Status</i>	<i>Total enterprises</i>	<i>Number of employees</i>	<i>Input Output Ratio</i>
		<i>Thousands</i>	<i>Percentage</i>
Individual owner	353	11.2	54.0
Company limited by shares	210	7.3	55.9
Company limited by guarantee	-	-	-
Company limited by both shares and guarantee	1	0.0	21.1
Unlimited company	-	-	-
Co-operative	28	0.8	61.8
Government	2	0.2	24.7
Non Government Organisation	-	-	-
Other	6	0.1	88.1
Total	600	19.6	54.8

Notes: 1. Total units surveyed

Source: NISR, IBES 2014 Survey

Chart III.2.4.1.c shows the margin rates on goods sold by industries. The highest margins appear to be applied by other services activity with the activity Arts, entertainment and recreation applying the lowest margin to their sales.

Chart III.2.4.1.c Wholesale and retail trade: Margin rates on goods sold by industries



Source: NISR, IBES 2014 Survey

B. Analysis of Wholesale and retail trade; repair of motor vehicles and motorcycles

Table III.2.4.2.a presents key variables for the Wholesale and retail trade; repair of motor vehicles and motorcycles enterprises, by activity heading. Wholesale and retail trade; repair of motor vehicles and motorcycles enterprises are broken down by 2 digit activity (RCPA) heading. For each activity heading is presented the survey data collected, grossed to the population where appropriate, for the number of enterprises; the number of employees and input-output ratios.

Of the units surveyed by the IBES the majority (574 units out of 600 units) of enterprises were engaged in the wholesale and retail trade.

Wholesale and retail trade also had more employees than any other activity within Wholesale and retail trade; repair of motor vehicles and motorcycles, 18.1 thousand.

Input-output ratio for retail and wholesale trade was 54.8 compared to 53.6 for maintenance and repair of motor vehicles.

Table III.2.4.2.a Wholesale and retail trade: Key variables

Activity	Total enterprises 1	Number of employees (thousands)	Input Output Ratio
Maintenance and repair of motor vehicles	26	1.8	53.6
Whoesale & retail trade	574	18.1	54.8
Total	600	20	54.7

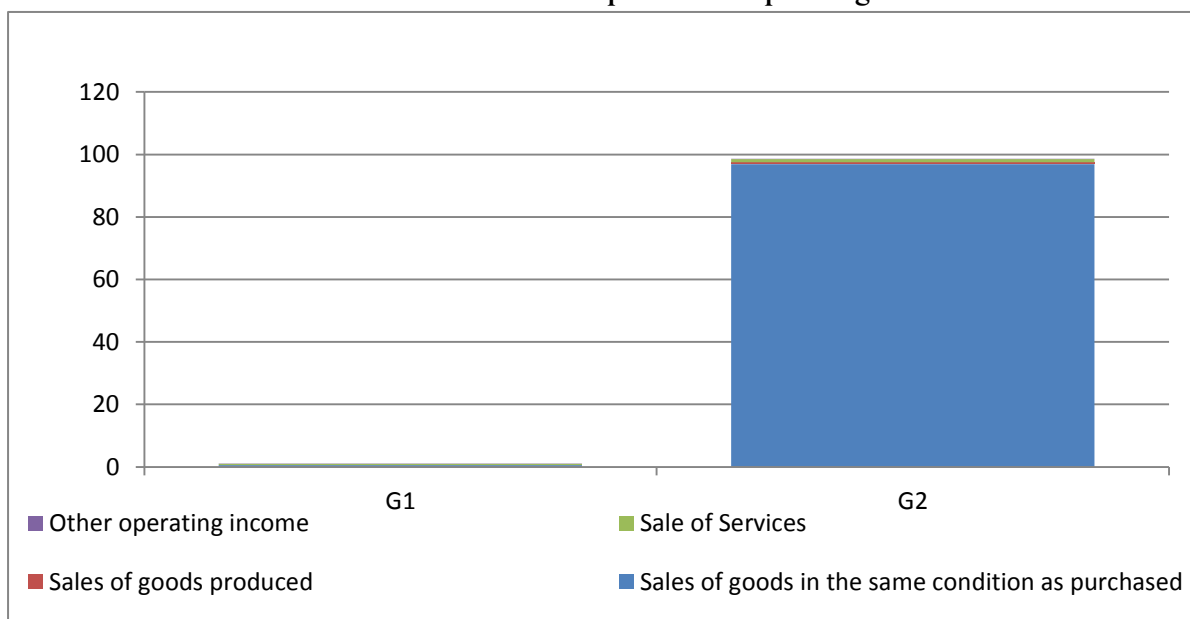
Note: 1. Total units surveyed

Source: NISR, IBES 2014 Survey

Chart III.2.4.2.a shows the composition of operating income for Wholesale and retail trade; repair of motor vehicles and motorcycles enterprises, by 2 digit activity (RCPA) heading. For each activity heading is shown the contribution of the sales of goods in the same condition as purchased, sales of goods produced, sale of services and other operating income.

The total income of wholesale and retail trade was over one hundred times larger than that of maintenance and repair of motor vehicles.

Chart III.2.4.2.a Wholesale and retail trade: Composition of operating income

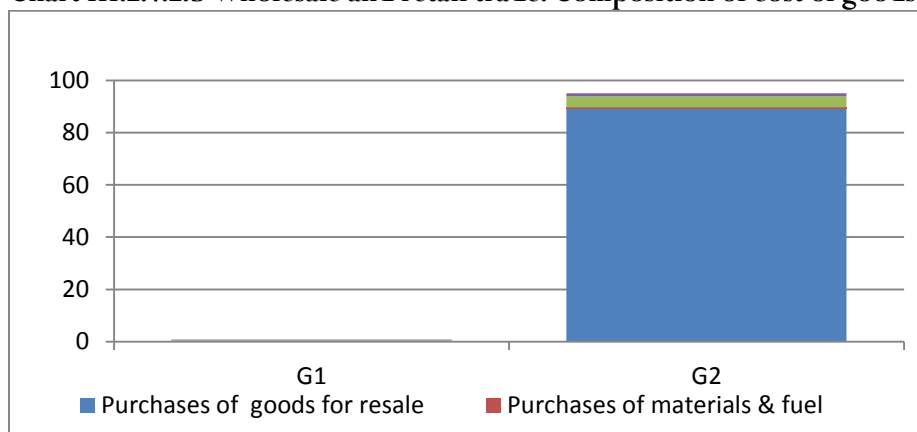


Source: NISR, IBES 2014 Survey

Chart III.2.4.2.b shows the composition of the cost of goods and services for Wholesale and retail trade; repair of motor vehicles and motorcycles enterprises, by 2 digit activity (RCPA) heading. For each activity heading is shown the contribution of the purchases of goods for resale, purchases of materials and fuels, purchases of services and other purchases.

The total expenditure of wholesale and retail trade was over one hundred and thirty times larger than that of maintenance and repair of motor vehicles.

Chart III.2.4.2.b Wholesale and retail trade: Composition of cost of goods and services



Source: NISR, IBES 2014 Survey

Table III.2.4.2.b shows the income for Wholesale and retail trade; repair of motor vehicles and motorcycles enterprises, by 2 digit activity (RCPA) heading. For each activity heading percentages of the income received from the components of total income are given.

Table III.2.4.2.b Wholesale and retail trade: Composition of income by type

Item	Total	Maintenance and repair of motor vehicles	Wholesale & retail trade
Sales of goods in the same condition as purchased	97.4	0.5	96.9
Sales of goods manufactured by the enterprise	0.6	0.0	0.6
Sales of products mined or quarried	0.0	0.0	0.0
Construction work done	0.1	0.0	0.1
Delivery charges if invoiced separately	0.0	0.0	0.0
Transport, storage and travel services rendered	0.1	0.0	0.1
Hotel & catering services	0.1	0.0	0.1
Telecoms & internet connections	0.0	0.0	0.0
Rent of land & buildings receivable	0.5	0.0	0.5
Other services rendered	0.6	0.4	0.3
Other operating income	0.1	0.0	0.1
Total operating income	99.6	0.9	98.6
Interest & dividends received	0.0	0.0	0.0
Grants or subsidies received	0.0	0.0	0.0
Bad debts recovered	0.0	0.0	0.0
Gains on the sale of assets & other revaluations	0.0	0.0	0.0
Other income	0.4	0.0	0.4
Total income	100.0	0.9	99.1

Source: NISR, IBES 2014 Survey

Table III.2.4.2.c shows the expenditure for Wholesale and retail trade; repair of motor vehicles and motorcycles enterprises, by 2 digit activity (RCPA) heading. For each activity heading percentages of the expenditures made are given.

Table III.2.4.2.c Wholesale and retail trade: Composition of expenditure by type

Item	Total	Maintenance and repair of motor vehicles	Wholesale & retail trade
Cost of goods sold in the same condition as purchased	89.7	0.4	89.3
Cost of raw materials & fuels used in manufacturing	0.4	0.0	0.4
Fuel used for mining & quarrying	0.0	0.0	0.0
Construction sub-contracts, equipment hire, materials & fuel used	0.1	0.0	0.1
Rent of land and buildings payable	1.2	0.0	1.2
Fuel used in transport services	0.1	0.0	0.1
Others operating expenses	0.1	0.0	0.1
Other goods & services purchased (not interest, etc see below)	1.1	0.0	1.0
Freight, import duties, storage & clearing charges if not included above	3.2	0.2	3.0
Total cost of goods & services	95.9	0.7	95.2
Gross Value Added	5.1	0.2	4.8
Cost of staff & labour (wages, salaries, social security & other benefits)	1.6	0.1	1.5
Depreciation charges	0.9	0.0	0.9
Regulatory fees and licences paid to government	0.5	0.0	0.5
Interests paid (excluding other bank charges)	0.5	0.0	0.5
Penalties, fines & donations	0.1	0.0	0.1
Provisions for bad debts	0.1	0.0	0.1
Losses on sale of assets & other losses	0.2	0.0	0.2
Other expenses	0.2	0.0	0.1
Total expenditure	100.0	0.9	99.1

Source: NISR, IBES 2014 Survey

Section III.2.5: Information and communication

A. Introduction

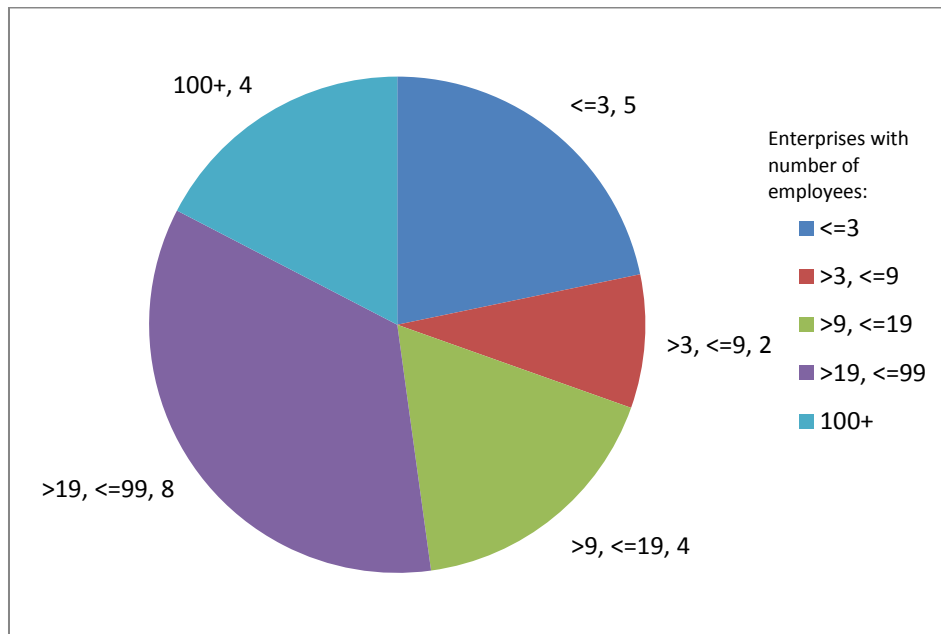
Information and communication includes the production and distribution of information and cultural products, the provision of the means to transmit or distribute these products, as well as data or communications, information technology activities and the processing of data and other information service activities.

The main components are publishing activities, including software publishing, motion picture and sound recording activities, radio and programming activities, telecommunications activities and information technology activities and other information service activities.

Publishing includes the acquisition of copyrights to content (information products) and making this content available to the general public by engaging in (or arranging for) the reproduction and distribution of this content in various forms. All the feasible forms of publishing (in print, electronic or audio form, on the internet, as multimedia products such as CD-ROM reference books etc.) are included.

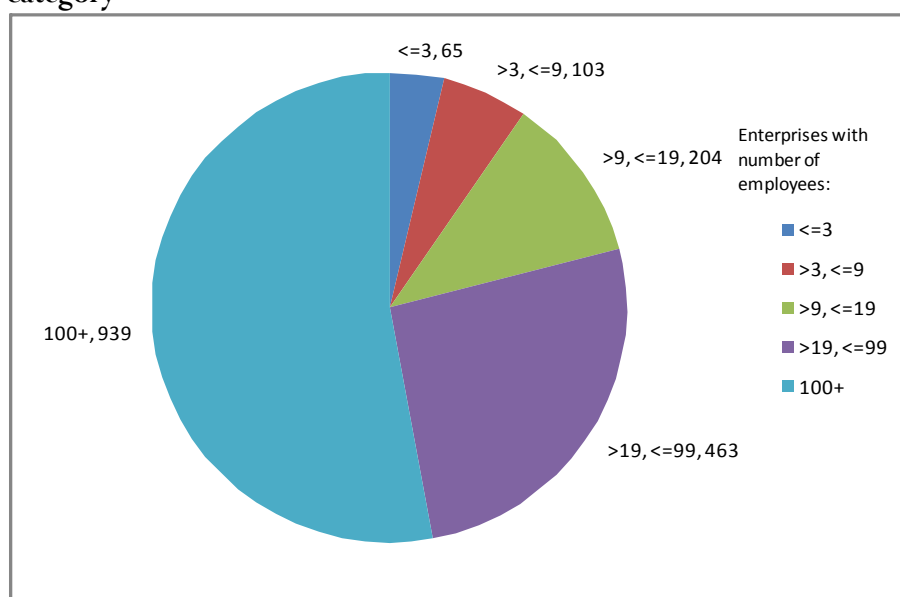
The IBES identified that enterprises with between 20 and 99 employees was the most common size of information and communication enterprises with 8 out of a population of 23, see chart III.2.5.1.a. Small enterprises, with 3 or less employees make up the second largest group with 5 enterprises out of the total 23, see chart III.2.5.1.b.

Chart III.2.5.1.a Information and communication: Sample distribution of enterprises by employment category



Source: NISR, IBES 2014 Survey

Chart III.2.5.1.b Information and communication: Distribution of workers by employment category



Source: NISR, IBES 2014 Survey

Table III.2.5.1.a presents a summary for the Information and communication enterprises, by employment size. Employment size is subdivided into five size bands of: less than 4 employees; 4-9 employees; 10-19 employees, 20-99 employees and more than 100 employees. For each size band is presented the survey data collected, grossed to the population where appropriate, for the number of enterprises; the number of employees and input-output ratios.

The largest size band (over 100 employees) accounts for half of employees of Information and communication enterprises with 0.9 thousand of the total 1.8 thousand employees being employed. Input-output ratio stands at 69.1 per cent for all Information and communication enterprises.

Table III.2.5.1.a Information and communication: Summary by employment category

<i>Enterprises with number of employees:</i>	Total enterprises ¹	Number of employees	Input Output Ratio (Percentage)
<i>Units:</i>	<i>Number</i>	<i>Thousands</i>	
<=3	5	0.1	59.0
>3, <=9	2	0.1	98.5
>9, <=19	4	0.2	37.8
>19, <=99	8	0.5	
100+	4	0.9	66.4
Total	23	1.8	69.1

Notes: 1. Total units surveyed

Source: NISR, IBES 2014 Survey

Table III.2.5.1.b presents a summary for Information and communication enterprises, by legal status. The collected survey data, grossed to the population where appropriate, for the number of enterprises; the number of employees and input-output ratio are presented according to the legal status of each enterprise.

From table III.2.5.1.b, it can be seen that just over half of the Information and communication enterprises are limited companies. Limited companies also have the most employees.

Table III.2.5.1.b Information and communication: Summary by legal status of enterprise

Legal Status	Total enterprises ¹	Number of employees	Input Output Ratio (Percentage)
		<i>Thousands</i>	<i>Percentage</i>
Individual owner	7	0.3	
Company limited by shares	12	1.0	65.7
Company limited by guarantee	-	-	-
Company limited by both shares and guarantee	-	-	-
Unlimited company	-	-	-
Co-operative	1	0.0	18.9
Government	2	0.3	62.8
Non Government Organisation	-	-	-
Other	1	-	-
Total	23	1.8	69.1

Notes: 1. Total units surveyed

Source: NISR, IBES 2014 Survey

B. Analysis of Information and communication enterprises

Table III.2.5.2.a presents key variables for the Information and communication enterprises, by activity heading. Information and communication enterprises are broken down by 2 digit activity (RCPA) heading. For each activity heading is presented the survey data collected, grossed to the population where appropriate, for the number of enterprises; the number of employees and input-output ratio.

Of the units surveyed by the IBES there were the least number of enterprises engaged in the telecommunications, with 5 enterprises being engaged out of a total of 23 Information and communication. Publishing and broadcasting services and information technology services had the same number of enterprise, with 9 each.

Telecommunication had more employees than any other activity within Information and communication, 0.8 thousand. Publishing and broadcasting services had the second highest number of employees, with 0.7 thousand, with information technology services being third.

Publishing and broadcasting activities enterprises have the most competitive input-output ratio of 49.5 against 70.3 in telecommunication and IT services.

Table III.2.5.2.a Information and communication: Key variables

Activity	Total enterprises ¹	Number of	Input Output
Publishing & broadcasting activities	9	0.7	49.5
Telecommunication & IT Services	14	1.1	70.3
Total	23	1.8	69.1

Notes: 1. Total units surveyed

Source: NISR, IBES 2014 Survey

Chart III.2.5.2.a shows the composition of operating income for Information and communication enterprises, by 2 digit activity (RCPA) heading. For each activity heading is shown the contribution of the sales of goods in the same condition as purchased, sales of goods produced, sale of services and other operating income.

Telecommunication had the largest operating income, significantly above that of other information and communication activities.

Chart III.2.5.2.a Information and communication: Composition of operating income

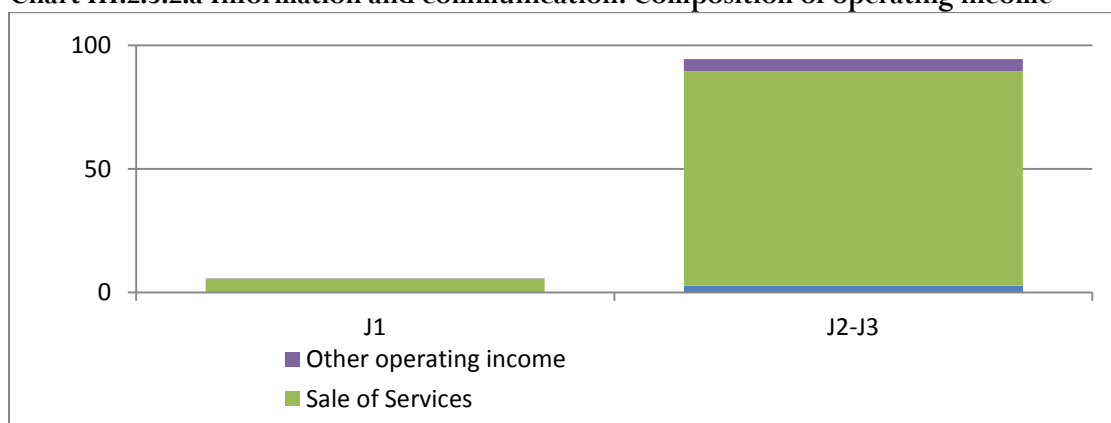
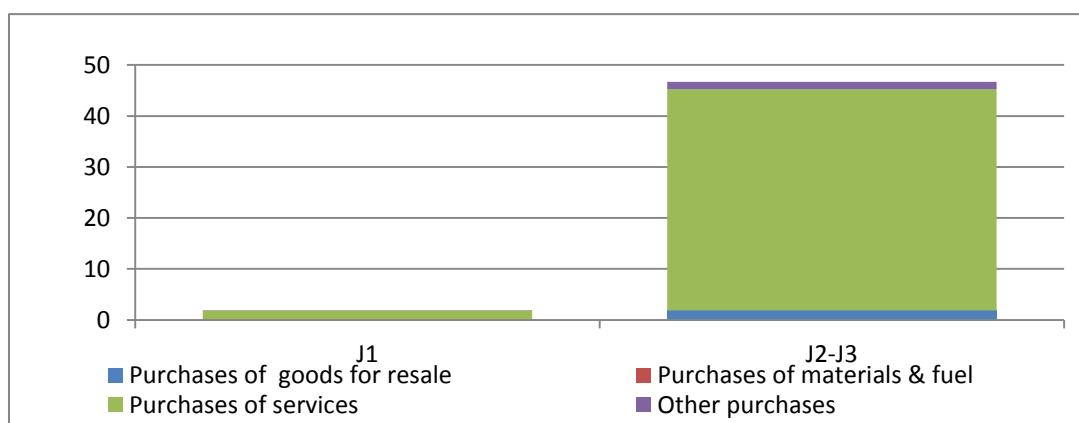


Chart III.2.5.2.b shows the composition of the cost of goods and services for Information and communication enterprises, by 2 digit activity (RCPA) heading. For each activity heading is shown the contribution of the purchases of goods for resale, purchases of materials and fuels, purchases of services and other purchases. Telecommunication also had the highest cost of goods and services significantly higher than other activities.

Chart III.2.5.2.b Information and communication: Composition of cost of goods and services



Source: NISR, IBES 2014 Survey

Table III.2.5.2.b shows the income for Information and communication enterprises, by 2 digit activity (RCPA) heading. For each activity heading percentages of the income received from the components of total income is given.

Table III.2.5.2.c shows the expenditure for Information and communication enterprises, by 2 digit activity (RCPA) heading. For each activity heading percentages of the expenditures made is given.

Table III.2.5.2.b Information and communication: Composition of income by type

Item	Total	Publishing & broadcasting activities	Telecommunication & IT Services
Sales of goods in the same condition as purchased	2.4	0.0	2.4
Sales of goods manufactured by the enterprise	0.0	0.0	0.0
Sales of products mined or quarried	0.0	0.0	0.0
Construction work done	0.0	0.0	0.0
Delivery charges if invoiced separately	0.0	0.0	0.0
Transport, storage and travel services rendered	0.0	0.0	0.0
Hotel & catering services	0.0	0.0	0.0
Telecoms & internet connections	78.2	0.0	78.2
Rent of land & buildings receivable	0.0	0.0	0.0
Other services rendered	7.2	5.1	2.0
Other operating income	4.6	0.0	4.6
Total operating income	92.5	5.1	87.3
Interest & dividends received	0.1	0.0	0.1
Grants or subsidies received	3.6	1.4	2.2
Bad debts recovered	0.3	0.0	0.3
Gains on the sale of assets & other revaluations	0.0	0.0	0.0
Other income	3.5	0.0	3.5
Total income	100.0	6.6	93.4

Source: NISR, IBES 2014 Survey

Table III.2.5.2.c Information and communication: Composition of expenditure by type

Item	Total	Publishing & broadcasting activities	Telecommunication & IT Services
Cost of goods sold in the same condition as purchased	1.8	0.0	1.8
Cost of raw materials & fuels used in manufacturing	0.0	0.0	0.0
Fuel used for mining & quarrying	0.0	0.0	0.0
Construction sub-contracts, equipment hire, materials & fuel used	0.0	0.0	0.0
Rent of land and buildings payable	0.0	0.0	0.0
Fuel used in transport services	0.0	0.0	0.0
Others operating expenses	0.0	0.0	0.0
Other goods & services purchased (not interest, etc see below)	1.4	0.1	1.4
Freight, import duties, storage & clearing charges if not included above	45.3	1.9	43.4
Total cost of goods & services	48.6	1.9	46.7
Gross Value Added	21.7	2.0	19.7
Cost of staff & labour (wages, salaries, social security & other benefits)	14.2	1.9	12.3
Depreciation charges	20.9	0.1	20.8
Regulatory fees and licences paid to government	2.9	0.0	2.9
Interests paid (excluding other bank charges)	4.0	0.0	4.0
Penalties, fines & donations	0.4	0.0	0.4
Provisions for bad debts	0.7	0.0	0.7
Losses on sale of assets & other losses	3.2	0.0	3.1
Other expenses	5.1	0.0	5.1
Total expenditure	100.0	3.9	96.1

Source: NISR, IBES 2014 Survey

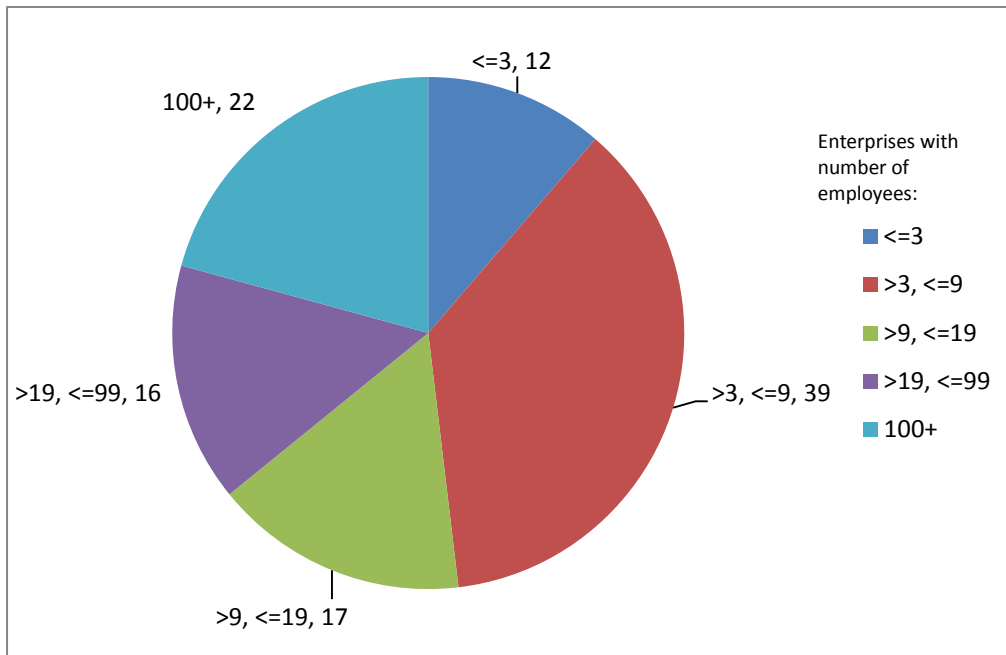
Section III.2.6: Financial and insurance

A. Introduction

Financial and insurance activities include financial service activities, insurance, reinsurance and pension funding activities and activities to support financial services. It also includes the activities of holding assets, such as activities of holding companies and the activities of trusts, funds and similar financial entities.

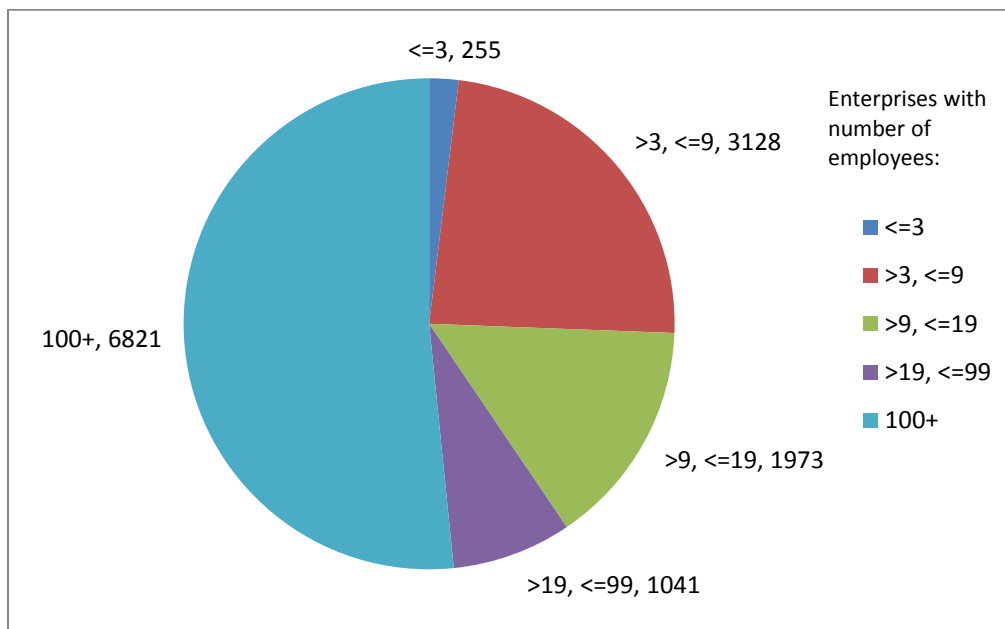
The IBES identified that most Financial and insurance enterprises have between 20 and 99 employees, with 49 of the total population of 106 enterprises respectively, see chart III.2.1.a. Large enterprises, with more than 100 employees make up the second largest group with 45 enterprises out of the total 106. The three smallest size bands accounting for only 12 of the total 106 Financial and insurance enterprises. The majority of the employees who work in Financial and insurance are employed in large enterprises, see chart III.2.1.b.

Chart III.2.6.1.a Finance and insurance: Sample distribution of enterprises by employment category



Source: NISR, IBES 2014 Survey

Chart III.2.6.1.b Finance and insurance: Distribution of workers by employment category



Source: NISR, IBES 2014 Survey

Table III.2.6.1.a presents a summary for the Financial and insurance enterprises, by employment size. Employment size is subdivided into five size bands of: less than 4 employees; 4-9 employees; 10-19 employees, 20-99 employees and more than 100 employees. For each size band is presented the survey data collected, grossed to the population where appropriate, for the number of enterprises; the number of employees and input-output ratios.

The largest size band (over 100 employees) accounts for the majority of employees of Financial and insurance enterprises with nearly 7 thousand of the total 13.2 thousand employees being employed.

The overall input-output ratio of all Financial and insurance enterprises is 37.8. Large enterprises have the best input-output ratio of 28.6.

Table III.2.6.1.a Finance and insurance: Summary by employment category

<i>Enterprises with number of employees:</i>	<i>Total enterprises 1</i>	<i>Number of employees</i>	<i>Input Output Ratio</i>
<i>Units:</i>	<i>Number</i>	<i>Thousands</i>	<i>percentage</i>
<=3	12	0.3	
>3, <=9	39	3.1	29.8
>9, <=19	17	2.0	86.9
>19, <=99	16	1.0	55.6
100+	22	6.8	28.6
Total	106	13.2	37.8

Notes: 1. Total units surveyed

Source: NISR, IBES 2014 Survey

Table III.2.6.1.b presents a summary for Financial and insurance enterprises, by legal status. The collected survey data, grossed to the population where appropriate, for the number of enterprises; the number of employees and input-output ratios are presented according to the legal status of each enterprise.

From table III.2.6.1.b, it can be seen that around half of the Financial and insurance enterprises are limited companies. These constitute 49 of the total of 106 enterprises. Limited companies also have the most employees.

Table III.2.6.1.b Finance and insurance: Summary by legal status of enterprise

<i>Legal Status</i>	<i>Total enterprises 1</i>	<i>Number of employees</i>	<i>Input Output Ratio</i>
		<i>Thousands</i>	<i>percentage</i>
Individual owner	9	0.2	24.6
Company limited by shares	49	8.3	38.4
Company limited by guarantee	-	-	-
Company limited by both shares and guarantee	1	0.1	87.5
Unlimited company	-	-	-
Co-operative	44	4.4	31.9
Government	3	0.2	16.9
Non Government Organisation	-	-	-
Other	-	-	-
Total	106	13.2	37.8

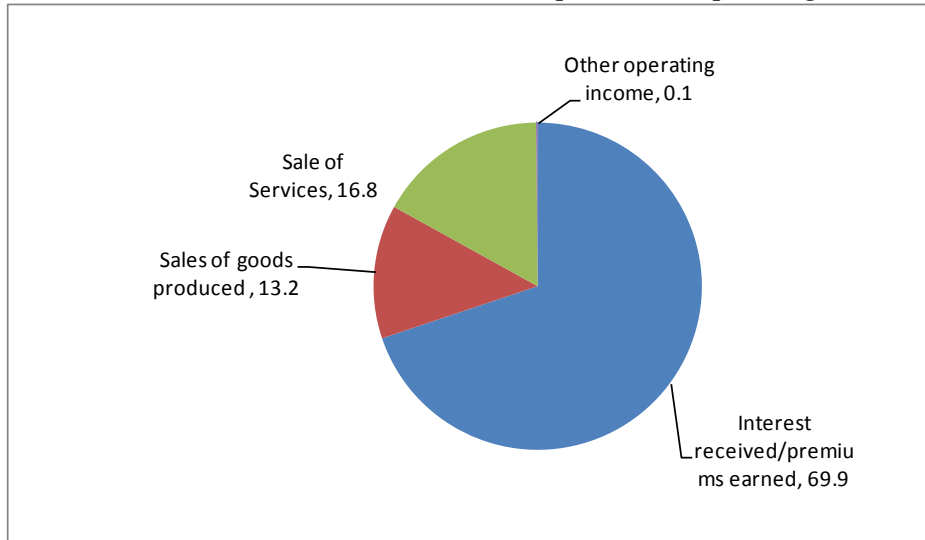
Notes: 1. Total units surveyed

Source: NISR, IBES 2014 Survey

B. Analysis of Financial and insurance

Chart III.2.6.2.a shows the composition of operating income for Financial and insurance enterprises, by 2 digit activity (RCPA) heading. For each activity heading is shown the contribution of the sales of goods in the same condition as purchased, sales of goods produced, sale of services and other operating income. Interest received/premiums earned was the largest component of operating income.

Chart III.2.6.2.a Finance and insurance: Composition of operating income by type

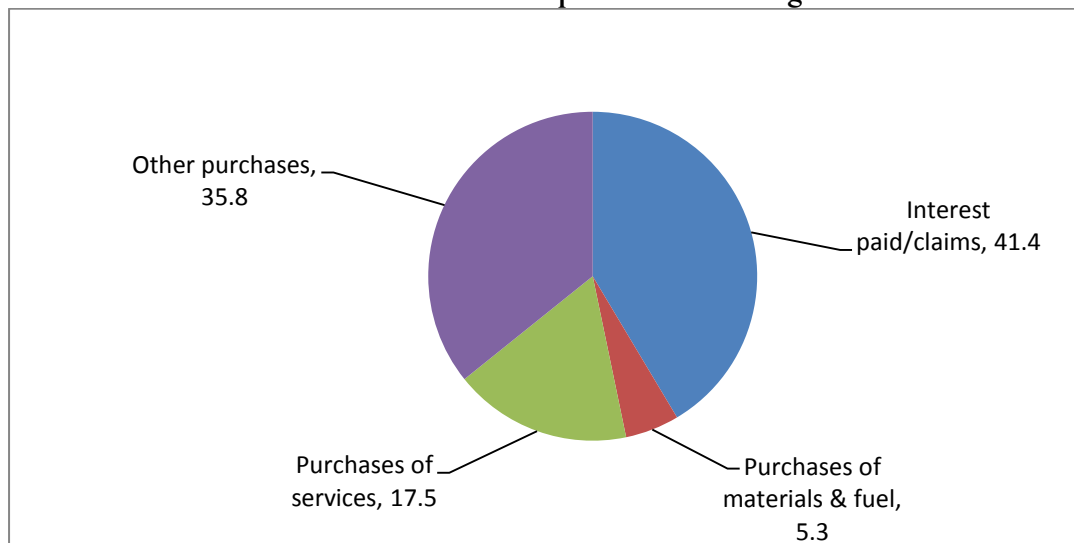


Source: NISR, IBES 2014 Survey

Chart III.2.6.2.b shows the composition of the cost of goods and services for Financial and insurance enterprises, by 2 digit activity (RCPA) heading. For each activity heading is shown the contribution of the purchases of goods for resale, purchases of materials and fuels, purchases of services and other purchases.

Interest paid/claims was the largest component of cost of goods and services, closely followed by other purchases.

Chart III.2.6.2.b Finance and insurance: Composition of cost of goods and services



Source: NISR, IBES 2014 Survey

Table III.2.6.2.c shows the income for Financial and insurance enterprises, by 2 digit activity (RCPA) heading. For each activity heading percentages of the income received from the components of total income is given. Table III.2.6.2.d shows the expenditure for Financial and insurance enterprises, by 2 digit activity (RCPA) heading. For each activity heading percentages of the expenditures made is given.

Table III.2.6.2.c Finance and insurance: Composition of income by type

Item	Financial services
Interest received/premiums earned	62.3
Fees & commisions	11.7
Sales of products mined or quarried	0.0
Construction work done	0.0
Delivery charges if invoiced separately	0.0
Transport, storage and travel services rendered	0.0
Hotel & catering services	0.0
Telecoms & internet connections	0.0
Rent of land & buildings receivable	0.5
Other services rendered	14.6
Other operating income	0.1
Total operating income	89.2
Interest & dividends received	0.7
Grants or subsidies received	1.8
Bad debts recovered	1.7
Gains on the sale of assets & other revaluations	0.2
Other income	6.5
Total income	100.0

Source: NISR, IBES 2014 Survey

Table III.2.6.2.d Finance and insurance: Composition of expenditure by type

Item	Financial services
Interest paid/claims	32.0
Cost of raw materials & fuels used in manufacturing	0.0
Fuel used for mining & quarrying	0.0
Construction sub-contracts, equipment hire, materials & fuel used	0.0
Rent of land and buildings payable	0.0
Fuel used in transport services	0.0
Others operating expenses	23.5
Other goods & services purchased (not interest, etc see below)	4.1
Freight, import duties, storage & clearing charges if not included above	13.5
Total cost of goods & services	73.1
Gross Value Added	66.6
Cost of staff & labour (wages, salaries, social security & other benefits)	36.7
Depreciation charges	10.4
Regulatory fees and licences paid to government	0.5
Interests paid (excluding other bank charges)	0.3
Penalties, fines & donations	0.7
Provisions for bad debts	5.2
Losses on sale of assets & other losses	0.0
Other expenses	4.4
Total expenditure	100.0

Source: NISR, IBES 2014 Survey

Section III.2.7: Other services

A. Introduction

This consists of the industries:

- Transportation and storage
- Accommodation and food service activities
- Information and communication
- Real estate activities
- Professional, scientific and technical activities
- Administrative and support service activities
- Arts, entertainment and recreation
- Other service activities

Transportation and storage includes the provision of passenger or freight transport, whether scheduled or not, by rail, pipeline, road, water or air and associated activities such as terminal and parking facilities, cargo handling, storage etc. Included is the renting of transport equipment with driver or operator. Also included are postal and courier activities. This excludes maintenance and repair of motor vehicles and other transportation equipment, the construction, maintenance and repair of roads, railroads, harbours, airfields, as well as the renting of transport equipment without driver or operator.

Accommodation and food service activities includes the provision of short-stay accommodation for visitors and other travelers and the provision of complete meals and drinks fit for immediate consumption. The amount and type of supplementary services provided within this section can vary widely. This excludes the provision of long-term accommodation as primary residences. Also excluded is the preparation of food or drinks that are either not fit for immediate consumption or that are sold through independent distribution channels, i.e. through wholesale or retail trade activities.

Real estate activities includes acting as lessors, agents and/or brokers in one or more of the following: selling or buying real estate, renting real estate, providing other real estate services such as appraising real estate or acting as real estate escrow agents. Activities may be carried out on own or leased property and may be done on a fee or contract basis. Also included is the building of structures, combined with maintaining ownership or leasing of such structures, and real estate property managers.

Professional, scientific and technical activities include specialized professional, scientific and technical activities. These activities require a high degree of training, and make specialized knowledge and skills available to users.

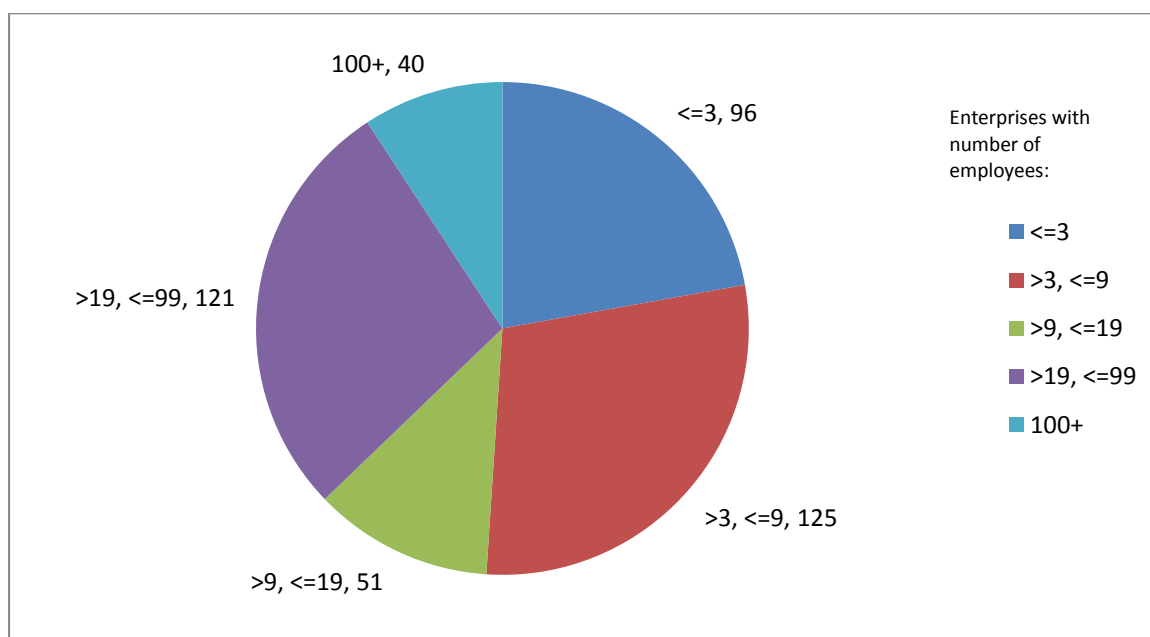
Administrative and support service activities includes a variety of activities that support general business operations. Their primary purpose is not the transfer of specialized knowledge.

Arts, entertainment and recreation includes a wide range of activities to meet varied cultural, entertainment and recreational interests of the general public, including live performances, operation of museum sites, gambling, sports and recreation activities.

Other service activities (as a residual category) includes the activities of membership organizations, the repair of computers and personal and household goods and a variety of personal service activities not covered elsewhere in the classification.

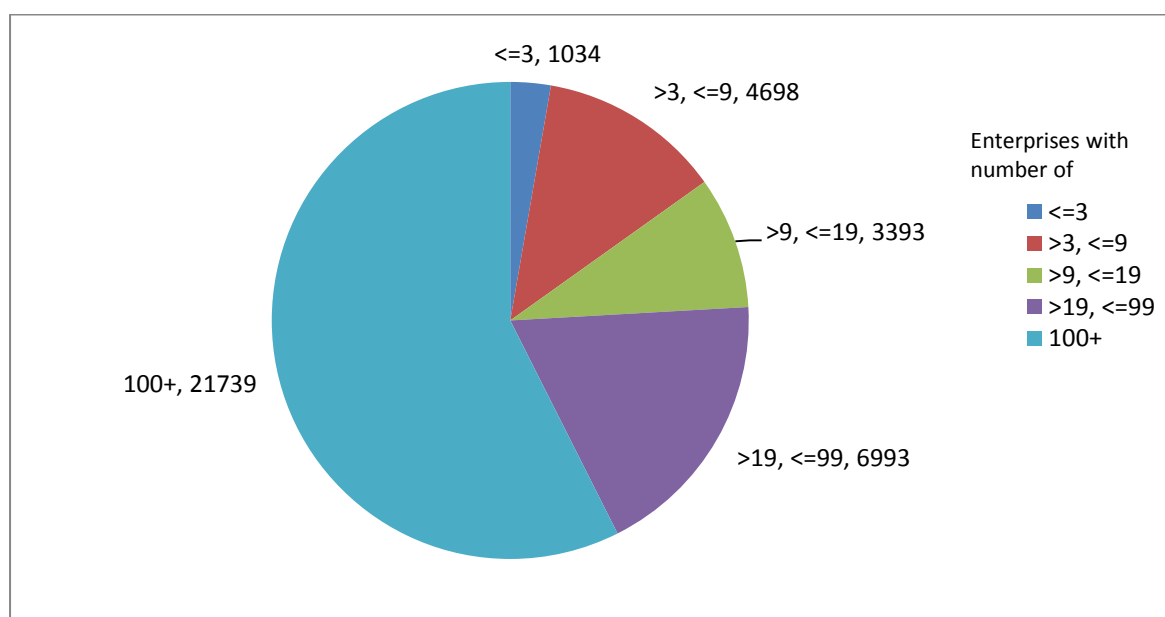
The IBES identified that around a quarter of Other services enterprises have between 4 and 9 employees, with 125 of the total population of 399 enterprises, see chart III.2.1.a. Enterprises, with 20 and 99 employees make up the second largest group with 121 enterprises out of the total 433. The majority of the employees who work in Other services are employed in large enterprises, see chart III.2.1.b.

Chart III.2.7.1.a Other services: Sample distribution of enterprises by employment category



Source: NISR, IBES 2014 Survey

Chart III.2.7.1.b Other services: Distribution of workers by employment category



Source: NISR, IBES 2014 Survey

Table III.2.7.1.a presents a summary for the Other services enterprises, by employment size. Employment size is subdivided into five size bands of: less than 4 employees; 4-9 employees; 10-19 employees, 20-99 employees and more than 100 employees. For each size band is presented the survey data collected, grossed to the population where appropriate, for the number of enterprises; the number of employees and input-output ratios.

The largest size band (over 100 employees) accounts for the majority of employees of Other services enterprises with nearly 21.7 thousand of the total 37.9 thousand employees being employed.

The overall input-output ratio of all Other services enterprises is 47.9. Large enterprises have the best input-output ratio of 34.6.

Table III.2.7.1.a Other services: Summary by employment category

<i>Enterprises with number of employees:</i>	Total enterprises ¹	Number of employees	Input Output Ratio
<i>Units:</i>	<i>Number</i>	<i>Thousands</i>	<i>percentage</i>
<=3	96	1.0	65.8
>3, <=9	125	4.7	65.4
>9, <=19	51	3.4	52.7
>19, <=99	121	7.0	54.8
100+	40	21.7	34.6
Total	433	37.9	47.9

Source: NISR, IBES 2014 Survey

Table III.2.7.1.b presents a summary for Other services enterprises, by legal status. The collected survey data, grossed to the population where appropriate, for the number of enterprises; the number of employees and input-output ratios are presented according to the legal status of each enterprise.

From table III.2.7.1.b, it can be seen that around half of the Other services enterprises are individually owned. These constitute 210 of the total of 433 enterprises. Limited companies, however, have the most employees.

Table III.2.7.1.b Other services: Summary by legal status of enterprise

Legal Status	Total enterprises ¹	Number of employees	Input Output Ratio
		Thousands	percentage
Individual owner	210	12.5	54.6
Company limited by shares	146	21.2	49.3
Company limited by guarantee	2	0.0	97.0
Company limited by both shares and guarantee	-	-	-
Unlimited company	1	0.1	25.2
Co-operative	50	2.2	31.7
Government	4	1.1	3.9
Non Government Organisation	-	-	-
Other	20	-	-
Total	433	37.9	47.9

Notes: 1. Total units surveyed

Source: NISR, IBES 2014 Survey

B. Analysis of Other services

Table III.2.7.2.a presents key variables for other services enterprises, by activity heading. Other services enterprises are broken down by 2 digit activity (RCPA) heading. For each activity heading is presented the survey data collected, grossed to the population where appropriate, for the number of enterprises; the number of employees and input-output ratios.

Of the units surveyed by the IBES there were more enterprises engaged in hotels and restaurants than any other activity of Other services, with 170 enterprises being engaged out of a total of 433.

Administrative and support service activities had more employees than any other activity within Other services, 16.3 thousand. Hotels and restaurants had the second highest number of employees, with 11.8 thousand.

Arts, entertainment and recreation had the best input-output ratio (24.9) of any activity of Other services enterprises closely followed by other services activities at 28.0.

Table III.2.7.2.a Other services: Key variables

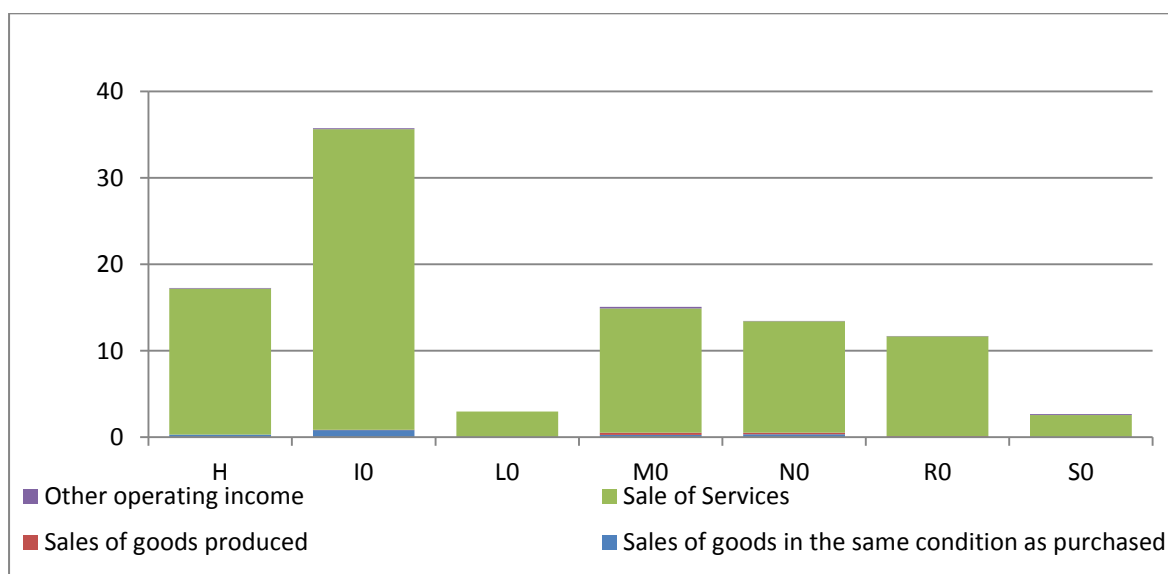
Activity	Total enterprises ¹	Number of employees (thousands)	Input Output Ratio
Transport	34	2.7	52.6
Hotels & restaurants	170	11.8	59.7
Real estate activities	11	0.2	30.6
Professional, scientific and technical activities	75	3.6	47.0
Administrative and support service activities	53	16.3	39.2
Arts, entertainment and recreation	11	1.0	24.9
Other service activities	79	2.3	28.0
Total	433.0	37.9	47.9
Notes: 1. Total units surveyed			

Source: NISR, IBES 2014 Survey

Chart III.2.7.2.a shows the composition of operating income for Other services enterprises, by 2 digit activity (RCPA) heading. For each activity heading is shown the contribution of the sales of goods in the same condition as purchased, sales of goods produced, sale of services and other operating income.

Hotels and restaurants had the largest operating income, followed by Professional, scientific and technical activities and then Administrative and support service activities.

Chart III.2.7.2.a Other services: Composition of operating income by type

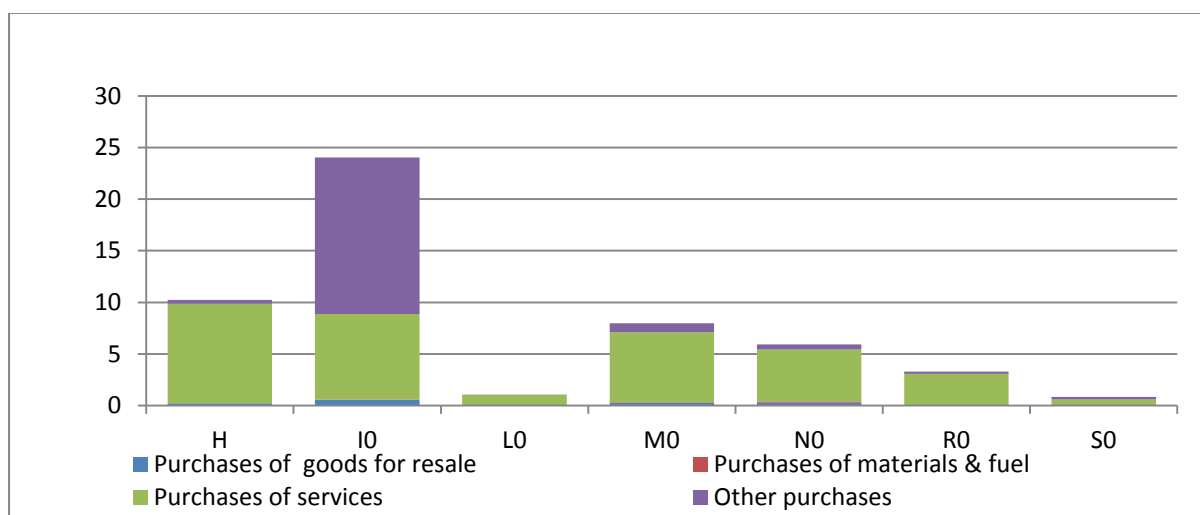


Source: NISR, IBES 2014 Survey

Chart III.2.7.2.b shows the composition of the cost of goods and services for Other services enterprises, by 2 digit activity (RCPA) heading. For each activity heading is shown the contribution of the purchases of goods for resale, purchases of materials and fuels, purchases of services and other purchases.

Hotels and restaurants had the highest cost of goods and services followed by Professional, scientific and technical activities and then Administrative and support service activities.

Chart III.2.7.2.b Other services: Composition of cost of goods and services by type



Source: NISR, IBES 2014 Survey

Table III.2.7.2.b shows the income for Other services enterprises, by 2 digit activity (RCPA) heading. For each activity heading percentages of the income received from the components of total income is given.

Table III.2.7.2.c shows the expenditure for Other services enterprises, by 2 digit activity (RCPA) heading. For each activity heading percentages of the expenditures made is given.

Table III.2.7.2.b Other services: Composition of income by type

Item	Total	Transport	Hotels & restaurants	Real estate activities	Professional, scientific and technical activities	Administrative and support service activities	Arts, entertainment and recreation	Other service activities
Sales of goods in the same condition as purchased	1.8	0.3	0.8	0.0	0.3	0.4	0.0	0.0
Sales of goods manufactured by the enterprise	0.6	0.0	0.1	0.0	0.3	0.2	0.1	0.0
Sales of products mined or quarried	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
Construction work done	0.4	0.0	0.0	0.0	0.3	0.1	0.0	0.0
Delivery charges if invoiced separately	0.1	0.1	0.0	0.0	0.0	0.0	0.0	0.0
Transport, storage and travel services rendered	17.9	14.8	1.1	0.0	0.0	1.9	0.0	0.0
Hotel & catering services	32.6	0.0	32.5	0.0	0.0	0.1	0.0	0.0
Telecoms & internet connections	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
Rent of land & buildings receivable	2.9	0.4	0.4	1.9	0.0	0.1	0.0	0.0
Other services rendered	42.1	1.6	0.7	1.1	14.0	10.6	11.6	2.5
Other operating income	0.5	0.1	0.1	0.0	0.2	0.0	0.0	0.1
Total operating income	98.9	17.3	35.8	3.0	15.1	13.4	11.7	2.7
Interest & dividends received	0.3	0.2	0.0	0.0	0.0	0.1	0.0	0.0
Grants or subsidies received	0.4	0.0	0.0	0.0	0.0	0.3	0.0	0.0
Bad debts recovered	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
Gains on the sale of assets & other revaluations	0.2	0.0	0.1	0.0	0.0	0.0	0.0	0.0
Other income	0.2	0.1	0.0	0.0	0.1	0.0	0.0	0.0
Total income	100.0	17.6	35.9	3.0	15.2	13.9	11.7	2.7

Source: NISR, IBES 2014 Survey

Table III.2.7.2.c Other services: Composition of expenditure by type

Item	Total	Transport	Hotels & restaurants	Real estate activities	Professional, scientific and technical activities	Administrative and support service activities	Arts, entertainment and recreation	Other service activities
Cost of goods sold in the same condition as purchased	1.3	0.2	0.5	0.0	0.2	0.3	0.0	0.0
Cost of raw materials & fuels used in manufacturing	0.3	0.0	0.1	0.0	0.1	0.1	0.0	0.0
Fuel used for mining & quarrying	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
Construction sub-contracts, equipment hire, materials & fuel used	0.9	0.0	0.0	0.0	0.3	0.6	0.0	0.0
Rent of land and buildings payable	0.0	1.3	0.0	0.0	0.0	0.0	0.0	0.0
Fuel used in transport services	0.7	4.1	0.1	0.0	0.0	0.6	0.0	0.0
Others operating expenses	14.1	0.0	13.7	0.0	0.0	0.4	0.0	0.0
Other goods & services purchased (not interest, etc see below)	3.0	0.4	1.5	0.0	0.9	0.1	0.2	0.3
Freight, import duties, storage & clearing charges if not included above	23.1	4.2	8.2	1.0	6.5	3.8	3.0	0.6
Total cost of goods & services	43.1	10.2	24.0	1.0	8.0	5.9	3.3	0.8
Gross Value Added	48.8	9.2	16.2	2.3	9.0	9.2	9.9	2.2
Cost of staff & labour (wages, salaries, social security & other benefits)	19.1	2.7	7.1	0.4	5.0	4.9	0.9	0.9
Depreciation charges	12.0	2.8	6.2	3.7	1.0	0.6	0.2	0.3
Regulatory fees and licences paid to government	1.3	0.2	0.2	0.3	0.3	0.3	0.3	0.0
Interests paid (excluding other bank charges)	3.0	0.5	2.0	0.2	0.5	0.2	0.0	0.1
Penalties, fines & donations	0.3	0.0	0.1	0.0	0.1	0.0	0.0	0.1
Provisions for bad debts	0.2	0.0	0.1	0.0	0.0	0.1	0.0	0.0
Losses on sale of assets & other losses	0.1	0.0	0.1	0.0	0.0	0.0	0.0	0.0
Other expenses	3.5	0.8	0.2	0.0	0.8	0.2	2.3	0.0
Total expenditure	100.0	17.2	40.0	5.6	15.7	12.3	6.9	2.2

Source: NISR, IBES 2014 Survey

III.3 SURVEY FINDINGS: INFORMAL SECTOR

This sub-section provides an overview of the structure of informal economic activity as reported to the IBES 2014. In addition, as noted earlier, an Establishment Census (EC) was also undertaken in 2014 which provided information on the informal sector. The census indicated that there are some 137,251 informal enterprises at the time the listing for the census was compiled, and the number of employees working in these enterprises was 209,863 (covering enterprises in all activities excluding Agriculture, Public Administration, Education and Health and Social Work). In the tables in this section of the report the estimates from the IBES 2014 sample survey are presented as percentages of this estimated total number of informal enterprises (or estimated total number of employees).

The IBES 2014 informal survey was undertaken in February and March 2015, before the results of the EC were available. The sample was therefore not selected directly from the Census listing. There are therefore some differences in the structure of the sample when compared to the EC. For example, comparing the percentage of micro-enterprises (i.e. those with three or fewer employees), the EC gives a figure of 96.4 percent while, based on the IBES 2014 sample, the estimate is 91.7 percent.

Given the nature of informal businesses, notably that they are not registered for tax purposes, the actual total number of such enterprises in Rwanda is difficult to estimate with certainty. The IBES 2014 survey of these enterprises was therefore designed to produce estimates of the composition of activity, rather than an estimate of the levels. NISR remains committed to improving these estimates, which will be achieved in part through further surveys of the informal sector, but also by utilizing information from the a wider set of data sources, including data on international (imports/exports), the Agricultural Survey, and the Household Survey (the Enquête Intégrale sur les Conditions de Vie des Ménages).

Table III.3.1 shows the percentage distribution of informal enterprises by province and by ownership. For example, 62.0 per cent of all informal enterprises in Rwanda are estimated to be in Kigali province and owned by Rwanda residents.

Table III.3.1 Percentage distribution of enterprises by province and ownership: informal sector¹

Province	Government	Rwandan Resident	Foreign Resident	Non-resident	Total
Kigali	0.0%	62.0%	2.4%	0.0%	64.4%
Northern	0.1%	11.4%	0.0%	0.0%	11.5%
Eastern	0.0%	5.6%	0.0%	0.0%	5.6%
Southern	0.0%	3.5%	0.0%	0.0%	3.5%
Western	0.8%	14.3%	0.0%	0.0%	15.1%
Total	0.9%	96.8%	2.4%	0.0%	100.0%

Source: NISR, IBES 2014 Survey

Note1: The estimated total number of informal enterprises based on the EC 2014 is 137,251.

Table III.3.2 shows the percentage distribution of informal enterprises by activity and by ownership. For example, 81.6 per cent of all informal enterprises in Rwanda are estimated to be in Wholesale and retail trade, and owned by Rwanda residents.

Table III.3.2 Percentage distribution of enterprises by activity and ownership: informal sector¹

Main Economic Activity	Government	Rwandan Resident	Foreign Resident	Non-resident	Total
Mining and quarrying	0.0%	0.0%	0.0%	0.0%	0.0%
Manufacturing	0.0%	2.1%	0.0%	0.0%	2.1%
Water supply; sewerage, waste management	0.0%	0.1%	0.0%	0.0%	0.1%
Construction	0.0%	0.0%	0.0%	0.0%	0.0%
Wholesale and retail trade; repair of motor vehicles and motorcycles	0.9%	81.6%	2.2%	0.0%	84.7%
Transportation and storage	0.0%	0.0%	0.0%	0.0%	0.0%
Accommodation and food service activities	0.0%	6.2%	0.0%	0.0%	6.2%
Information and communication	0.0%	0.1%	0.0%	0.0%	0.1%
Real estate activities	0.0%	0.0%	0.0%	0.0%	0.0%
Professional, scientific and technical activities	0.0%	1.0%	0.0%	0.0%	1.0%
Administrative and support service activities	0.0%	0.7%	0.0%	0.0%	0.7%
Arts, entertainment and recreation	0.0%	0.0%	0.0%	0.0%	0.0%
Other service activities	0.0%	4.9%	0.1%	0.0%	5.0%
Total	0.9%	96.8%	2.4%	0.0%	100.0%

Source: NISR, IBES 2014 Survey

Note 1: The estimated total number of informal enterprises based on the EC 2014 is 137,251.

Table III.3.3 Percentage of total informal sector employees by gender and activity¹

Main Economic Activity	Percentage of Workers		
	Males	Females	Total
Mining and quarrying	0.3%	0.0%	0.3%
Manufacturing	2.2%	0.9%	3.2%
Water supply; sewerage, waste management	0.0%	0.0%	0.0%
Construction	0.0%	0.0%	0.0%
Wholesale and retail trade; repair of motor vehicles and motorcycles	48.6%	28.6%	77.2%
Transportation and storage	0.1%	0.0%	0.1%
Accommodation and food service activities	5.6%	3.3%	8.9%
Information and communication	0.1%	0.0%	0.1%
Real estate activities	0.0%	0.0%	0.0%
Professional, scientific and technical activities	1.1%	0.2%	1.3%
Administrative and support service activities	0.9%	0.4%	1.3%
Arts, entertainment and recreation	0.1%	0.1%	0.2%
Other service activities	5.0%	2.3%	7.3%
Total	64.0%	36.0%	100.0%

Source: NISR, IBES 2014 Survey

Note 1: The estimated total number of employees in informal enterprises based on the EC 2014 was 209,863 (covering enterprises in all activities excluding Agriculture, Public Administration, Education and Health and Social Work).

Table III.3.4 shows the percentage distribution of informal enterprises by activity and by size of enterprise. For example, 56.2 per cent of all informal enterprises in Rwanda are estimated to be the Wholesale and retail trade sector and employing three or fewer workers.

Table III.3.4 Percentage distribution of enterprises by size: informal sector¹

Main Economic Activity	Micro 1-3	Small 4-30	Medium 31-99	Large 100+	Total
Mining and quarrying	0.0%	0.0%	0.0%	0.0%	0.0%
Manufacturing	1.8%	0.4%	0.0%	0.0%	2.2%
Water supply; sewerage, waste management	0.1%	0.0%	0.0%	0.0%	0.1%
Construction	0.0%	0.0%	0.0%	0.0%	0.0%
Wholesale and retail trade; repair of motor vehicles and motorcycles	79.5%	5.2%	0.0%	0.0%	84.7%
Transportation and storage	0.0%	0.0%	0.0%	0.0%	0.0%
Accommodation and food service activities	4.4%	1.5%	0.0%	0.0%	5.9%
Information and communication	0.1%	0.0%	0.0%	0.0%	0.1%
Real estate activities	0.0%	0.0%	0.0%	0.0%	0.0%
Professional, scientific and technical activities	0.8%	0.1%	0.0%	0.0%	1.0%
Administrative and support service activities	0.6%	0.1%	0.0%	0.0%	0.7%
Arts, entertainment and recreation	0.0%	0.0%	0.0%	0.0%	0.0%
Other service activities	4.3%	0.9%	0.0%	0.0%	5.2%
Total	91.7%	8.3%	0.0%	0.0%	100.0%

Source: NISR, IBES 2014 Survey

Note 1: The estimated total number of informal enterprises based on the EC 2014 is 137,251.

Table III.3.5 shows the percentage distribution of informal enterprises by size of enterprise and gender of employees. For example, 39.6 per cent of all informal enterprises in Rwanda are estimated to be males working in micro enterprises (i.e. with three or fewer workers).

Table III.3.5 Percentage of employees by gender and size of enterprise: informal sector¹

Size of enterprise	Males	Females	Total
Micro 1-3	39.6%	26.7%	66.3%
Small 4-30	23.7%	9.3%	33.0%
Medium 31-99	0.4%	0.0%	0.5%
Large 100+	0.2%	0.0%	0.3%
Total	64.0%	36.0%	100.0%

Source: NISR, IBES 2014 Survey

Note 1: The estimated total number of employees in informal enterprises based on the EC 2014 was 209,863 (covering enterprises in all activities excluding Agriculture, Public Administration, Education and Health and Social Work).

CHAPTER IV: KEY CONCEPTS AND DATA COLLECTION METHODOLOGY

4.1 Distinction between Enterprise and Establishment

An enterprise is an institutional unit as a producer of goods and services. It has the autonomy in decision-making and allocating resources. It may be engaged in one or more economic (productive) activities. It can be a corporate or non-corporate enterprise. An establishment is an enterprise or part of the enterprise located in a single location and normally a single economic activity is carried out in the establishment. It is to be noted that in the majority of the cases, and particularly for the smaller or medium-sized units, enterprise and establishment are identical.

Efforts were made to list and record details for each enterprise including all its branches. Information on whether or not the establishment was part of an enterprise was also recorded

4.2 Activity Coverage and Listing of Enterprises

The IBES considered only non-agricultural activities. Agricultural activities- the primary production of agricultural and plantation crops, livestock and poultry, agricultural services, forestry and fishing were not covered. Activities relating to the processing of the primary produce of agricultural and allied activities were treated as non-agricultural.

The sale of agricultural produce by the producer himself directly to wholesalers, retailers, or even consumers was considered agricultural.

Detailed guidelines were provided to determine the broad activity category of an enterprise. Some are reproduced here. Manufacturing involves the transformation of raw materials into finished products. Trade is an act of purchase of goods and their resale, either wholesale or retail, without any intermediate physical transformation of the goods. A hotel (Division 55 of ISIC-4) provides accommodation with or without arrangements for meals, other prepared food and refreshments. A restaurant (Division 56 of ISIC-4) generally provides eating and drinking services where prepared meals, food, and refreshment and other snacks are sold for immediate consumption without any provision for lodging. Such enterprises are variously known as restaurants, cafes, cafeteria, snack bar, lunch counters, refreshment stands, milk bar, canteens etc. Bars and other drinking places also come under this category.

Transport is the act of carrying passengers and/or goods from one place to another. The operation of storage and warehouses on hire to the farm producer, dealer or trader, processor and manufacturing enterprises, including the general public, as a business is in the storage and warehousing industry (Division 52 of ISIC-4). But warehouses meant for storing farm produce, trading commodities, manufactured goods etc., owned by the owner of the farm, trader or manufacturer himself, were not treated as storage and warehousing.

4.3 Items of Information and Related Concepts

Apart from collecting background information, the IBES 2014 collected data on the number of people the enterprise employed and how much it paid them, its operating expenses and receipts, the value of fixed assets, and its outstanding loans.

- **Method of data collection:** this depended on whether the enterprise maintained accounts. If it did, data were collected from them. Otherwise, the information was collected orally, as reported by the respondent. In both cases, primary field workers visited the sites of the enterprises and collected data from the respondents by interviewing them. Key concepts and methodology involved in data collection are discussed below.

- **Reference year/last year:** For most of the items, namely compensation, operating expenses/inputs, and receipts/output, the reference or last year meant last accounting year for the enterprises maintaining accounts and the previous 12 months for those not maintaining accounts. For the formal sector, the reference year was 2014 while for the informal sector the reference year was 2014.

- **Last day of the year:** Information on the value of fixed assets and outstanding loans related to the last day of the year. ‘Last day’ meant the closing day of the last accounting year for enterprises maintaining accounts. In other cases, it was the day preceding the date of survey.

- **Background information about the enterprise:** Certain background information about the enterprise was collected first. These included broad activity of the enterprise for which 12 codes were provided, main activity of the enterprise in terms of 4-digit code as per ISIC-Rev 4, location (within permanent structure or within temporary structure or without any structure), ownership status, whether registered under any Act, age of the enterprise, if received any government assistance during last 2 years, nature of problem faced during last year, whether accounts maintained, and whether establishment was part of an enterprise in case of an establishment.

- **Employment and compensation of employees:** As regards the employment position, data on average number of workers working per day during the major period of working in the last year were collected. Break-up of number of paid and unpaid workers was also recorded. Paid workers were those who got regular salary or wages. Break-up employment was also noted by (a) sex, (b) occupation (i.e. manager/ professional/administrative and others), and (c) nationals or foreigners. Compensation payable to the workers included wages/salaries to hired workers and other remunerations in the form of providing food, canteen facility, health care facility or other facilities to its workers.

Given the importance of employment related statistics, a specific module (Labor Module) was designed to cover all the details judged to be important.

- **Operating expenses:** All the expenses incurred by the enterprise during last year including (a) compensation to workers, (b) rent on hired land and building (if any) and (c) interest payable on loan (if any) were covered under the head of expenditure. The relevant information was collected through two sections of the questionnaire module— one giving the details of the main inputs/raw materials used by the enterprise and the other recording the residual operating expenses involved in the day to day running of the enterprise. Value figures were recorded at the purchase price of raw materials and other inputs.

- **Income:** Information on income was also collected through two sections of the questionnaire – one furnishing details of the main receipts of the enterprise directly associated with the value of goods and

services produced while the other recording other receipts of the enterprise. Valuation of income was at the sale value if sold or at the market value of goods made ready for sale in the market or at producer's prices for manufactured goods.

- **Fixed assets:** Information on value of fixed assets as on last day of the year was collected. It was the book value if the enterprise maintained accounts otherwise it was the market value of the asset owned or rented/hired. This apart, data on net addition to fixed assets and rent payable for hired assets were also collected.

Appendix 1: Rwanda Classification of Products by Activity, level 2

RCP A	Rwanda Classification of products by Activity	RCP A	Rwanda Classification of products by Activity
A1	Food crops	H1	Land transport
A2	Export crops	H2	Air transport
A3	Livestock & livestock products	H3	Other transport & postal services
A4	Forestry	I0	Hotels & restaurants
A5	Fishing	J1	Publishing & broadcasting activities
B0	Mining & quarrying	J2	Telecommunication
C1	Manufacturing of food	J3	Information technology services
C2	Manufacturing of beverages & tobacco	K0	Financial services
C3	Manufacturing of textiles, clothing & leather goods	L0	Real estate activities
C4	Manufacturing of wood & paper; printing	M0	Professional, scientific and technical activities
C5	Manufacturing of chemicals, rubber & plastic products	N0	Administrative and support service activities
C6	Manufacturing of non-metallic mineral products	O0	Public administration and defense; compulsory social security
C7	Manufacturing of metal products, machinery & equipment	P0	Education
C8	Furniture & other manufacturing	Q0	Human health and social work activities
D0	Electricity	R0	Arts, entertainment and recreation
E0	Water & waste management	S0	Other service activities
F0	Construction	T0	Domestic services
G1	Maintenance and repair of motor vehicles	V0	Travel debits & credits
G2	Wholesale & retail trade	X0	Unallocated products

