



CBR Completion Notes

ZIMBABWE NATIONAL STATISTICS AGENCY (ZIMSTAT)

P.O. Box CY 342

Causeway, Harare

Zimbabwe

Telephone: +263-4-706681-8 or +263-4-703971-7

Email: info@zimstat.co.zw

Fax: 263 4 762494

NOTES ON COMPLETING THE CENTRAL BUSINESS REGISTER QUESTIONNAIRE

The following notes are given to assist you in completing the Central Business Register questionnaire. In completing the questionnaire, please note that:

- All sections must be filled
- Monetary values should be in United States Dollars (US\$) rounded off to the nearest dollar

ESTIMATION

Although the information you are asked to provide is of a kind that is generally available from your accounts, there may be cases where estimation is necessary. For instance, where completion of the return would be considerably delayed because your accounts are not yet finalized, please use reasonable estimates. Estimates should also be given where figures of accounting accuracy are not available, including those cases where precise analysis of aggregates in your accounts to provide details for the return would involve considerable extra work.

CONCEPTS AND DEFINITIONS

Enterprise

An enterprise is defined as an institutional unit engaged in production. (*An institutional unit may be defined as an economic entity that is capable in its own right of owning assets, incurring liabilities and engaging in economic activities and in transactions with other entities.*)

Establishment

An establishment is an enterprise or part of an enterprise which independently engages in one, or predominantly one, kind of economic activity at or from one location or within a geographical area, for which data are available, or can meaningfully be compiled, that allow the calculation of value added.

2: Operating Status

- *Ceased operations*

The establishment has gone out of business or closed and does not intend to reopen.

Dormant company

A company can be defined as dormant when its transactions have been limited to payment for shares taken by subscribers to the memorandum of association, fees paid to the Register of Companies for a change of company name, the re-registration of a company and filing annual returns and payment made in respect of civil penalties imposed by the Registrar of Companies for delivering accounts to the Registrar after the statutory time allowed for filing.

- *Operating*

Company conducting business

- *Not yet Operating*

A company registered but not yet conducting business

3. Period covered by the return

This is the period during which the establishment has been in operation during the reference period which is the 2011 calendar year.

4: Ownership

This section is not applicable for establishments owned by Public Limited Companies, Parastatals, Central Government and Local Government. Complete ownership of sole traders and partnerships by sex. Captures the share composition of the owners in terms of capital.

5. Type of economic organisation

5.a Ancillary Establishment

This is a subsidiary of an enterprise whose productive activities are strictly confined to providing goods and/or services to the establishment. An ancillary establishment can be a separate transport unit, a repair shop for the enterprise's own vehicles or a warehouse. An ancillary establishment should be located separately from the actual production activity of an enterprise and should have its separate accounts.

5.a Multi- or- Single Establishment

The characteristic for this item is intended to indicate whether the establishment is a single-establishment enterprise, i.e. the sole establishment of the enterprise of immediate ownership or is part of a multi-establishment enterprise. For multi-establishment enterprises, the number of establishments is required. Also collect the list of the establishments, with physical addresses and other contact details to be used in the update of registers.

Institutional Sector

An institutional sector is formed from a group of institutional units which are based on principal functions, behaviours and objectives. Institutional units of the economy have been grouped into five sectors namely:

- *Financial Corporations*: these are institutional units that are principally engaged in financial services including insurance and pension fund services.
- *The Non-Profit Institutions Serving Households (NPISHs)*: the sector consists of legal entities that are principally engaged in the production of non-market services for households or the community at large and, whose main resources are voluntary contributions.
- *Non-Financial Corporations*: these are institutional units principally engaged in the production of market goods and non-financial services
- *The Household sector*: this consists of establishments that are directly owned and controlled by members of the household either individually or in partnership with others.
- *The General Government* sector consists of central and local government units; social security funds; and non-profit institutions that are controlled and mainly financed by government units or social security funds engaged in non-market production.

- *Other:* This includes establishments, which fall under non-profit making bodies like burial society, international organizations and foreign embassies and all others not mentioned above.

7: Control

Nationally controlled: refers to resident establishments that are not subject to foreign control.

Foreign controlled: refers to resident establishments that are subject to foreign control.

Only one response should be circled under type of ownership

8: Type of Ownership

Sole proprietorship: A sole proprietorship is a business owned by one person for-profit. The owner may operate the business alone or may employ others. The owner of the business has unlimited liability for the debts incurred by the business.

Private: These are privately owned/controlled establishments.

Central Government: Government ministries and departments

Local authorities/government: Includes Rural District Councils, Municipalities, Town Boards, Chiefs, etc.

Parastatals: These are quasi-government establishments.

Partnership: A partnership is a business owned by two or more people. In most forms of partnerships, each partner has unlimited liability for the debts incurred by the business. The three typical classifications of for-profit partnerships are general partnerships, limited partnerships, and limited liability partnerships.

Cooperative: Often referred to as a "co-op", a cooperative is a limited liability business that can organize for-profit or not-for-profit. A cooperative differs from a for-profit corporation in that it has members, as opposed to shareholders, who share decision-making authority. Cooperatives are typically classified as either consumer cooperatives or worker cooperatives. Cooperatives are fundamental to the ideology of economic democracy.

Non-profit institution (NPI)

A non-profit institution (NPI) is a legal or social entity created for the purpose of producing goods and services whose status does not permit it to be a source of income, profit or other financial gain for the units that establish, control or finance them. The NPI has no shareholders with a claim on the profits or equity and its members are not entitled to a share in any profits or surplus generated by its productive activities. Examples of NPI's are some of the non-governmental organizations (NGO's).

9: Main Industry according to ISIC

The International Standard Industrial Classification of All Economic Activities, ISIC, is a United Nations system for classifying economic data. ISIC is a basic tool for studying economic phenomena, fostering international comparability of data, providing guidance for the development of national classifications and for promoting the development of sound national statistical systems

10: Principal Economic Activity

Principal Economic Activity: This refers to the productive activity carried out at the place where one works. The productive activity is that which leads to the production of goods and services at an establishment level.

Activities should be written in order starting with the one that has the highest percent of total revenue earned in 2011.

Section 11: Turnover

Data reported for this item should be based on the Trading and Profit & Loss Account and supporting documents for reference year 2011. Reasonable estimates if accounts are not ready or finalized are to be provided.

12. Number of persons working for the establishment and their remuneration

Number of persons working for the establishment

This is the number of persons who work in or for the establishment, whether full-time or part-time, and includes:

- working proprietors
- active business partners
- unpaid family workers
- part-time workers on the payroll
- seasonal workers on the payroll
- apprentices on the payroll
- outworkers on the payroll
- Persons on short-term leave (sick leave, maternity leave, annual leave or vacation) and on strike are included

a Working proprietors and active business partners

Working proprietors

Working proprietors are owners who are actively engaged in the work of the establishment and receive wages and salaries. In private corporations working proprietors may be shareholders receiving salaries for the services they offer to the establishment as managers. A working proprietor can also be the sole owner of the business.

Active business partners

Active business partners are a group of persons of a common profession who pool their resources to form an establishment in partnership. They provide the labour inputs themselves and usually share the profits they derive from the productive activities of the establishment. Thus their role is

dual in that they provide assets and other resources to the establishment as entrepreneurs and their expertise and skills as employees.

b Unpaid family workers

Unpaid family workers are defined as all persons living in the household of the proprietor(s) of the owning enterprise and working in or for the establishment, irrespective of the number of hours worked during the reference period, without regular pay (that is, without an agreed amount to be paid for work done). Family workers who receive pay for work performed should be classified as employees.

Production employees

This category includes all persons who work in or for the concerned establishments, who have a contract of employment with the establishment and receive compensation in cash or in kind at regular intervals of time. The relationship of employer to employee exists when there is a written or oral agreement, which may be formal or informal, between the establishment and a person, normally entered into voluntarily by both parties, whereby the person works for the establishment in return for remuneration in cash or in kind. The remuneration is normally based on either the time spent at work or some other objective indicator of the amount of work done. Remuneration could be in a form of wages, salaries, fees, gratuities, piecework pay or remuneration in kind.

c Production workers engaged in production work

Production workers are all paid workers directly associated with the production process. Examples of production workers are:

- Welders, fitters & turners and painters in the metal fabricating industry.
- Bricklayers, plumbers and electricians in the construction industry
- Designers, cloth-cutters and tailors in the clothes manufacturing industry

Employees of a similar type engaged in activities ancillary to the main activity of the establishment should also be considered production worker.

There are also some production employees who are classified in the following areas with special characteristics.

d Production employees engaged in Research & Development (D&R)

Persons employed in research and development comprise all persons employed directly on research and development, as well as those providing direct services such as research and development managers, administrators and clerical staff. Those persons providing an indirect service, such as canteen and security staff, should be excluded. The research and development personnel must be distinguished from personnel for a wide range of related activities. The following are therefore excluded from research and development personnel:

- personnel employed on education and training
- personnel employed on other scientific and technological activities (e.g. information services, testing and standardization, feasibility studies, etc.),
- personnel employed on other industrial activities (e.g. industrial innovations n.e.c.),
- personnel employed on administration and other indirect supporting activities.

e Production employees engaged in software & database development

The item comprises the total number of persons employed working on development of software and databases with an expected working life of more than one year, as well as those providing direct services such as managers, administrators and clerical staff. Those persons providing an indirect service, such as canteen and security staff, should be excluded.

f Production employees engaged in production of entertainment, literary and artistic originals

This comprises the total number of employees working in the production of entertainment, literary and artistic originals. Entertainment, literary and artistic originals entertainment, literary and artistic originals are considered as an asset, sound recordings, manuscripts, tapes, model, etc., on which drama performances, radio and television programming, musical performances, sporting events, literary and artistic output, etc., are recorded or embodied.

g Production employees engaged in own account fixed asset formation & major repair

This item comprises the total number of employees engaged in the own account fixed asset formation & major repairs. Fixed assets formation and major repair when undertaken on own-account is considered as capitalized production that is retained by their producers as investment.

h Production employees engaged in mineral exploration & evaluation

This comprises the total number of employees working on exploration for petroleum and natural gas and for non-petroleum deposits that may be exploited commercially and subsequent evaluation of the discoveries made. The mineral exploration and evaluation is recognised as an asset.

i Other employees

This item is defined as all employees other than those considered as production workers. This category includes administrative, technical and clerical personnel such as salaried managers and directors, laboratory and research workers, clerks, typists, bookkeepers, administrative supervisors, sales persons and the like.

j Leased employment

Leased employment leads to the provision of human resources for client businesses for a fee. Leasing companies operate in a co-employment relationship with client businesses and are specialized in providing wide range of human resource services. This provision of human resources is typically done on short-term basis or on a long-term and permanent basis. Employment agencies of this kind do not supervise the employees who are under the control (direction and supervision) of the clients of employment agencies but they are on the payroll of the employment agencies. The following are **excluded**:

- (a) Temporary staffing obtained from a staffing service
- (b) Contractors, subcontractors or independent contractors
- (c) Purchased or managed services, such as janitorial, guard, or landscape services
- (d) Professional or technical services purchased from another firm, such as software consulting, computer programming, engineering, or accounting services

13 Wages and salaries in cash

Wages and salaries paid to employees in cash include basic wages & salaries, encashment of leave days or paid holidays, payment for overtime, dearness, compensatory, house-rent and other allowances, regular bonuses such as production bonus, incentive bonus, commissions, etc which are paid more or less regularly for each pay period. The amount of salaries & wages paid during the accounting year should be taken as gross, i.e. before deductions for fines, damages, taxes, provident-fund contributions, etc.