**Survey of Tax and Subsidy Perceptions in Nigeria**

**FIRM**

##### **Supervisor’s ID No: Interviewer’s ID No Respondent No:**

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##### ***Interviewer’s Name:……………………………… Order Of call:……………………………………….***

***Supervisor Name:…………………………….… Call Commenced:……………..……………..***

##### ***Back Checked By:………………………….…... Call Completed:……………………………………..***

##### ***Date of interview:………………………………… Respondent Phone Nos……………………………***

Barka da wuni. Suna na [\_\_\_\_\_\_\_\_\_\_\_. Ina yin aiki da Practical Sampling International (PSI). Wata kungiyan bincike-bincike mai zaman kanta. Bana tare da gwamnati ko wata kungiyan siyasa. Muna binciken Kamfanonin a Nijeriya batun ra’ayoyin su game da tattalin arzikin Kasar da yanda ake kulla da shi. A yau, mun zabi Kamfanin ku ta shiga wannan binciken kuma za mu so tattauna akan waddannan al’amurra da kai/ki

Amsoshin ka/ki za su zama Magana da mai kamfanin ko ko wasu manyan ma’aikatan kamfanin da suke da tsanne batun yanayin yau da kullum na ita wannan Kamfanin. tsirittace, kuma za a hadda su da na waddansu Kafanonin guda 8000 da za mu yi Magana da a fadin Nijeriya. Zan inso na yi

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| **Sunan Kasuwanci** |  | |
| **Sunan Sunan Mafi Girma** |  | |
| **Maɓallin Bayanin Maɓallin Ƙari Lambar waya** |  | |
| **Sakamakon Sunan Mutumin Kira (Sunan cikakken suna)** |  | |
| ***Gender*** | ***Male*** | 1 |
| ***Female*** | 2 |
| ***Detailed Business Address*** |  | |
| ***Landmark*** |  | |
| ***City*** |  | |
| ***Town/Locality*** |  | |

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| **Regions (Nigeria)** | | | |
| South West | 1 | North West | 4 |
| South South | 2 | North East | 5 |
| South East | 3 | North Central | 6 |

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| **States (Nigeria)** | | | | | | | | | |
| Abia | 1 | Crossriver | 9 | Imo | 17 | Lagos | 25 | Rivers | 33 |
| Adamawa | 2 | Delta | 10 | Jigawa | 18 | Nasarawa | 26 | Sokoto | 34 |
| AkwaIbom | 3 | Ebonyi | 11 | Kaduna | 19 | Niger | 27 | Taraba | 35 |
| Anambra | 4 | Edo | 12 | Kano | 20 | Ogun | 28 | Yobe | 36 |
| Bauchi | 5 | Ekiti | 13 | Katsina | 21 | Ondo | 29 | Zamfara | 37 |
| Bayelsa | 6 | Enugu | 14 | Kebbi | 22 | Osun | 30 |  |  |
| Benue | 7 | Fct - Abuja | 15 | Kogi | 23 | Oyo | 31 |  |  |
| Borno | 8 | Gombe | 16 | Kwara | 24 | Plateau | 32 |  |  |

**LGA**

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**LOCALITY/AREA OF BUSINESS**

|  |
| --- |
| Urban……..1  Rural………2 |

**SECTION A: BASIC INFORMATION ABOUT THE FIRM**

|  |  |
| --- | --- |
| 1. **Menene matsayin ka/ki a wannan kamfanin?** | |
| Mai shi | 1 |
| Ganaral Manaja | 2 |
| Wasu manyan ma’aikatan | 3 |

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| --- | --- |
| 1. **Nawa ne yawan ma’aikata da ku da shi a halin yanzu?** | |
| 5-9 | 1 |
| 10-20 | 2 |
| 21-30 | 3 |
| 31-40 | 4 |
| 41-49 | 3 |
| Bai sani ba (DNR/KAK) | 98 |
| An ki | 99 |

|  |  |
| --- | --- |
| 1. **Wace irin kasuwanci ne ka/ki ke ciki?** |  |
| **TYPE OF BUSINESSES** |  |
| **Kudi da Insora** (cibiyoyin kudi /Inshora) (Yan asalin tara kayan karuwa (e.g./misali Esusu/Ajoo), Masu biyan kudi na wayar salulaKunguyoyin sadarwa masu zaman kansu ) | 1 |
| **Sadarwa da Fasahar Sadarwa (ICT) /** (Wallafe-wallafen, rikordin sauti da kayan kidaCibiyar sadarwar IT (Individuals/masu zaman kansu /Kananan kamfanonin), Shagunan yarnar gizo, Masu sayar da hardware da software,Masu rubutun ra’ayin yanar gizo/Masu samar da intanet Etc/da sauransu.) | 2 |
| **Karimci** - (Masauki da abinci, Kananan gidajen cin abinci/kantin abinci,Masu shiryen yawon shakatawa, hotel, gidajen cin abinci, Masaukin baki, motel, wuraren shakatawa, gidajen abincin sauri) | 3 |
| **Man fetur da gas** (kasuwa/Masu rarrabar da man fetur da gas) | 4 |
| **Noma - Sayarwa da kayan aikin noma** (Abincin dabbobi da aka tsara da kuma kula, dabba yana ciyar da kayan aiki) | 5 |
| **Sassaka da Kayan gini:** Yan kasuwan kasa/Duwasun granite/ore da waddansu kayan samfurin karamin, Kamfanonin Dredging/Pasa duwasu. Sayar da kayan gini, Sayr da kayakin gyara gida | 6 |
| **Ayyuka –** Sayar da gidaje, Kamfanin doka, Gyaran gashi,Dinki, Yankan gashi, Kyakkyawa da kuma bazara, Sayar da kayan kyakkyawa … | 7 |
| Kamfanonin sarrafawa | 8 |
| **Cibiyoyin Boko-**Makarantu (Firamari,Sakandiri etc.) | 9 |
| **Sauran shaguna** (Shagunar sayar da tufafi, agogo, kekuna, gas / cylinders, masu shiyar da kuma sari na kayan sha) | 10 |
| **Manyan kantunan / kanana kantuna / rumfar ta saida kaya** (, Ina nufin wani girma sayarwa abinci / marasa lalacewa abinci da ake kunsasshen a kwalabe, kwalaye, gwangwani, gurasa, pastries, kiwo kayayyakin, da 'ya'yan itatuwa da kuma sabo ne anfaninta. | 11 |
| Wasu Kayyade………………………………. | 88 |

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| --- | --- |
| 1. **Nau'in mallaki** | |
| Ƙasantawa ta jiki | 1 |
| Abota | 2 |
| Kamfanin Lissafin Kuɗi | 3 |
| Wasu Kayyade | 88 |

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| --- | --- |
| 1. **Anyi ragistan wannan kasuwanci da Cibiyan harkokin kasuwanci? (CAC)** | |
| E'e | 1 **[GO TO Q8]** |
| A'a | 2 |

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| --- | --- |
| 1. **Menene asalin dalilin da ba a yi rajistan kasuwancin ka/ki ba?** | |
| Ban samu daman yin sa ba | 1 |
| Kudaden da za a biya a take sun yi yawa | 2 |
| Ina da damuwa cewa zan biya haraji ko Wasu kudade idan na yi ragista | 3 |
| Bana samun wata lada akan wai na yi ragista | 4 |
| Wasu Kayyade | 88 |
| Bai sani ba | 98 |
| An ki | 99 |

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| --- | --- |
| 1. **Adireshin da aka bada da farko shi ne ta ofis da aka ragista?** | |
| E'e | 1 [**GO TO Q10]** |
| A'a | 2 **[GO TO Q10]** |

|  |  |
| --- | --- |
| 1. **Ka/Ki na da niyyan ragistan kasuwancin Ka/Ki nan gaba?** | |
| E'e | 1 [**GO TO Q10]** |
| A'a | 2 |

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| 1. **Dan Allah a gaya mun adireshin ofis Mai ragista** |
|  |

|  |  |  |
| --- | --- | --- |
| 1. **An yi ragista wannan kasuwancin da Kunguyoyi/cibiyoyin kwareren Yan kasuwa?** | | |
|  | **E'e** | **A'a** |
| **Ƙungiyoyi / Ƙungiyoyi** | 1 | **2** |
| Ƙungiyoyin sana'a (ICAN, CIPM, NIM, NBA………) | 1 | 2 |
| Kasuwanci / Kasancewar Kasuwa | 1 | 2 |
| Wasu Kayyade | 88 | 88 |

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| --- | --- |
| 1. **Wannan kasuwancin ta na da wasu brancuna** | |
| E'e | 1 |
| A'a | 2 [**GO TO Q13]** |

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| --- | --- |
| 1. **Reshé nawa ne wannan kasuwanci yake dashe à kimanci (ciki har da wannan daya)?** | |
| Lamba |  |
| Ban sani ba | 98 |

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| --- | --- |
| 1. **A yaushe ka/ ki ka fara wannan kasuwancin?** | |
| Kasa da shekara daya da ta shige | 1 |
| Shekara 1 zuwa 2 da suka shige | 2 |
| Shekaru 3 - 5 da suka shige | 3 |
| Shekaru 6 - 10 da su ka shige | 4 |
| Fiye da Shekaru 10 da su ka shige | 5 |
| Bai sani ba (DNR/KAK) | 98 |

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| 1. **ma'akaita ta karu, ta tsaya yanda take ko ta regu a cikin shekaru uku da su ka shige?** | |
| Ta karu | 1 |
| Yanda ta ke | 2 |
| Ta regu | 3 |
| Bai sani ba (DNR/KAK) | 98 |

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| --- | --- |
| 1. **Shin, ka samu tsare-tsaren fadada ko rage girman kasuwancin a kan hanya nan gaba shekara?** | |
| Tsare-tsaren fadada | 1 |
| Sa ran ya zauna iri daya | 2 |
| Shirya don ragewa | 3 |
| Bai sani ba [DNR] | 98 |

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| 1. **Kamfanin ka/ki ta na da na ta ajiyan banki?** | |
| E'e | 1 |
| A'a | 2 |
| An ki | 99 |

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| --- | --- |
| 1. **Menene matsakaitan juyin kudaden kasuwancin Ka/Ki (a Nera) a kowanne wata?** | |
| ( N................................................) | |
| Bai sani ba (DNR/KAK) | 98 |
| An ki | 99 |

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| 1. **Kasuwancin Ka/Ki ta yi riba ko rashin riba a shekara da ta shige? *(KARANTA A JI)*** | |
| Ta yi riba a shekara da ta shige? | 1 |
| Ba ta yi riba ko rashin riba a shekara da ta shige | 2 |
| Ta yi rashin riba a shekara da ta shige | 3 |
| Bai sani ba (DNR/KAK) | 98 |
| An ki | 99 |

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| 1. **Za ka/ki kwatance yanayin kamfanin ka/ki a yanzu da ta Shekaru 3 da suka shige?** | |
| Da Baci sosai | 1 |
| Da Baci | 2 |
| Daidai-daidai | 3 |
| Da gyara | 4 |
| Da gyara sosai | 5 |
| Bai sani ba *(DNR/KAK)* | 98 |

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| 1. **Ka/ki na. Ganin cewa yanayin kamfanin ka/ki za ta gyaru ko za ta baci a cikin shekaru 3 daga yanzu?** | |
| Da baci sosai | 1 |
| Da baci | 2 |
| Daidai-daidai | 3 |
| Da gyara | 4 |
| Da gyara sosai | 5 |
| Bai sani ba *[DNR/KAK]* | 98 |

**SECTION B: TAX MORALE**

|  |  |
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| 1. **Wace daga waddanan zabebbe ka/ki ke ganin cewa ta fi kusa da tunanin ka/ki game da rashin biya haraji ta kamfanoni akan kudaden shigowa?*[Read out options]*** | |
| Babu laifi sam-sam | 3 |
| Da laifi amma akwai fahimta | 2 |
| Da laifi da kuma azabta | 1 |
| Bai sani ba *[Kada a karanta]* | 98 |
| An ki [DNR/KAK] | 99 |

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| 1. **Yanzu zan karanta ma ka/ki wasu sanarwa batun ra’ayyukan ka/ki batun haraji da kudade. Ma kowanne kalma dan Allah gaya mun ko ka/kin yarda, rashin yarda, ko babu yarda ko rashin yarda.** | | | | | |
|  | **Yarda** | **Babu yarda ko rashin yarda** | **Rashin yarda** | **Bai sani ba [KAK]** | **An ki**  **[KAK]** |
| a) Hukumomin haraji suna da hakkin sa kamfanoni su biya haraji | 3 | 2 | 1 | 98 | 99 |
| b)TKuskuren haraji bata da adalci | 3 | 2 | 1 | 98 | 99 |
| c) Kusan kowanne karamin kamfani za ta yi chuchi har idan za su iya kwabcewa daga biya | 3 | 2 | 1 | 98 | 99 |
| d) Karamin kamfani na ba za ta biya haraji ba idan mun san cewa baza a kama mu ba | 3 | 2 | 1 | 98 | 99 |
| e) Da kamata kananan kamfanoni su ki biyan haraji har sai sun samu kwareren ayyukai daga gwamnati | 3 | 2 | 1 | 98 | 99 |

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| --- | --- | --- | --- | --- | --- |
| 1. **Yanzu zan karanta ma ka/ki sanarwa guda biyu batun haraji. Bayan na karanta sanarwa guda biyun dan Allah gayamun** | | | | | |
|  | **Yarda** | **Babu yarda ko rashin yarda** | **Rashin yarda** | **Bai sani ba [DNR/KAK]** | **An ki [DNR/KAK]** |
| a) Da kamata kamfanoni su biya harajin su ma gwamnatin Jihar domin Jihar ta ci gaba | 3 | 2 | 1 | 98 | 99 |
| b) Gwamnatin Jihar za ta iya samun isheshen albarkatu na cingaba ba tare da karban haraji daga wurin kananan kamfanoni ba | 3 | 2 | 1 | 98 | 99 |

**SECTION C: TAX AND SERVICES**

|  |  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- | --- |
| 1. **[Karanta ] / Menene ra’ayin ka/ki akan ingancin sabis da waddanan su ke badawa a gbangeren da kamfanin ku ta ke aiki?** | | | | | | | |
|  | | **Da kyau sosai** | **Da dan kyau** | **Babu kyau ko mara kyau** | **Da dan mara kyau** | **Mara kyau sosai** | **Bai sani ba *[DNR/KAK]*** |
| A. | Sadarwa | 5 | 4 | 3 | 2 | 1 | 98 |
| **B.** | Lantriki | 5 | 4 | 3 | 2 | 1 | 98 |
| **C** | Sufurin Jama’a | 5 |  | 3 | 2 | 1 | 98 |
| **D** | Cibiyoyin Kudi | 5 | 4 | 3 | 2 | 1 | 98 |
| **E** | Kotun doka | 5 | 4 | 3 | 2 | 1 | 98 |
| **F** | Tsarin aiki | 5 | 4 | 3 | 2 | 1 | 98 |
| **G** | Hanyoyi | 5 | 4 | 3 | 2 | 1 | 98 |
| **H** | Tsaro | 5 | 4 | 3 | 2 | 1 | 98 |

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| 1. **Ka/ki na ganin cewa ayyukan jama’a a gbagaren da kamfanin ku ta ke aiki ta zama bacece sosai, bacece kadan, ta na yanda ta ke, ta gyaru ko ta gyaru sosai a cikin shekaru da ta shige?** | |
| Bacece sosai | 1 |
| Bacece kadan | 2 |
| Yanda ta ke | 3 |
| Gyaru | 4 |
| Ta gyaru sosai | 5 |
| Bai sani ba *[DNR/KAK]* | 98 |

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| --- | --- | --- | --- | --- | --- | --- |
| 1. **Yanzu zan karanta maka jerin ayyukan jama'a. Ga kowannenku don Allah gaya mani idan kamfanin ku zai yarda ya biya ƙarin haraji ko kudade don karɓar sabis na inganta.** | | | | | | |
|  | | **So da tabbas** | **Maiyuwa**  **ya so** | **Ba ya so** | **Bai sani ba [DNR/KAK]** | **An ki [DNR/KAK]** |
| a. | Sadarwa | 3 | 2 | 1 | 98 | 99 |
| b. | Lantriki | 3 | 2 | 1 | 98 | 99 |
| c | Sufurin Jama’a | 3 | 2 | 1 | 98 | 99 |
| d | Cibiyoyin Kudi | 3 | 2 | 1 | 98 | 99 |
| e | Kotun doka | 3 | 2 | 1 | 98 | 99 |
| f | Tsarin aiki | 3 | 2 | 1 | 98 | 99 |
| g | Hanyoyi | 3 | 2 | 1 | 98 | 99 |
| h | Tsaro | 3 | 2 | 1 | 98 | 99 |

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| 1. **Yaya gamsuwar ka/ki ko rashin gamsuwa da yanda Gwamnatin Jihar ta kasha kudaden haraji da ake karba?** | |
| Gamsuwa sosai | 5 |
| Gamsuwa Kadan | 4 |
| Babu gamsuwa ko rashin Gamsuwa | 3 |
| Babu gamsuwa sosai | 2 |
| Bsabu gamsuwa sam-sam | 1 |
| Bai sani ba [KAK] | 98 |
| An ki [DNR/KAK] | 99 |

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| 1. **Yaya batun wannan karamar hukuma? Yaya gamsuwar ka/ki ko rashin gamsuwa da yanda Gwamnatin Jihar ta kasha kudaden haraji da ake karba?** | |
| Gamsuwa sosai | 5 |
| Gamsuwa Kadan | 4 |
| Babu gamsuwa ko rashin Gamsuwa | 3 |
| Babu gamsuwa sosai | 2 |
| Babu gamsuwa sam-sam | 1 |
| Bai sani ba [KAK] | 98 |
| An ki [DNR/KAK] | 99 |

**SECTION D: TRUST IN GOVERNMENT AND TAX AUTHORITIES**

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| --- | --- | --- | --- | --- | --- | --- |
| 1. **Yaya yawan gamsuwar da kamfafoni kaman na ku ta ke da akan kowanne da ga cikin waddannan cibiyoyin Gwamnati?** | | | | | | |
|  | **Babu dogara da sam-sam** | **Dogara da dan Kadan** | **Dogara da dan Kadan** | **Dogara da sosai** | **Bai sani ba [KAK]** | **An ki [KAK** |
| Shugabanin Unguwa | 1 | 2 | 3 | 4 | 98 | 99 |
| Karamar Hukuma | 1 | 2 | 3 | 4 | 98 | 99 |
| Gwamnatin Jihar | 1 | 2 | 3 | 4 | 98 | 99 |
| Gwamnatin Tarraya | 1 | 2 | 3 | 4 | 98 | 99 |

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| 1. **Yaya yawan gamsuwar da kamfafoni kaman na ku ta ke da akan kowanne da ga cikin waddannan cibiyoyin haraji?** | | | | | | |
|  | **Babu dogara da sam-sam** | **Dogara da dan Kadan** | **Dogara da dan Kadan** | **Dogara da sosai** | **Bai sani ba [KAK]** | **An ki [KAK** |
| Hukuman Shigowan Kudi ta Tarraya(FIRS) | 1 | 2 | 3 | 4 | 98 | 99 |
| Hukuman Shigowan Kudi ta Jihar | 1 | 2 | 3 | 4 | 98 | 99 |
| Ofishin haraji ta karamar hukuma | 1 | 2 | 3 | 4 | 98 | 99 |
| Kungiyan yan Kasuwai | 1 | 2 | 3 | 4 | 98 | 99 |

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| 1. **Yanzu zan karanta ma ka/ki wata jerin cibiyoyin Gwamnati daban-daban da kamfafoni irin ta ku ke iya biya wa haraji.** | | | | | |
|  | **Ba ya yiwuwa** | **Da yiwuwa kadan** | **Da yiwuwa sosai** | **Bai sani ba [KAK]** | **An ki [KAK]** |
| a) Shugabanin Gargajiya | 1 | 2 | 3 | 98 | 99 |
| b) Karamar hukuma | 1 | 2 | 3 | 98 | 99 |
| c) Gwamnatin Jihar | 1 | 2 | 3 | 98 | 99 |
| d) Majalisar Tarraya | 1 | 2 | 3 | 98 | 99 |
| e) Gwamnatin Tarraya | 1 | 2 | 3 | 98 | 99 |

**SECTION E: POLITICAL SUPPORT**

|  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- |
| 1. **A takaicen Magana, har yaya ka/ki ke da amincewa ko rashin amincewa da manufofin da waddanan mutane su ke yi wa kananan kamfanoni?** | | | | | | |
|  | **Amincewa sosai** | **Amincewa kadan** | **Babu amincewa ko rashin amincewa** | **Rashin amincewa kadan** | **Rashin amincewa sosai** | **Bai sani ba**  **(/KAK)** |
| Shugaban Kasa Buhari | 5 | 4 | 3 | 2 | 1 | 98 |
| Gwamnar Jihar | 5 | 4 | 3 | 2 | 1 | 98 |
| Shugaban karamar hukuma | 5 | 4 | 3 | 2 | 1 | 98 |

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| --- | --- |
| 1. **Ka/kin jefa wa Shugaban Kasa Buhari kuriya a zaben shugaban kasa ta karshe?** | |
| E’e | 1 |
| A’a | 2 |
| Ban jefa kuriya ba | 3 |
| An ki [KAK] | 99 |

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| 1. **Ka/kin jefa wa Gwamnar mai zama a yanzu kuriya a zaben Gwamnar Jihar ta karshe?** | |
| E’e | 1 |
| A’a | 2 |
| Bai kai jefa kuriya ba | 3 |
| An ki [KAK] | 99 |

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| 1. **Ka/kin jefa wa Shugaban karamar hukuma mai zama a yanzu kuriya a zaben Shugaban Karamar Hukuma ta karshe?** | |
| E’e | 1 |
| A’a | 2 |
| Bai kai jefa kuriya ba | 3 |
| Ba ayi zaben Ma’aikatan Karamar Hukuma a wannan wurin ba | 4 |
| An ki [KAK] | 99 |

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| **SECTION F: TAX LIABILITY, PAYMENTS AND RECORDS**  **36a. Wanne daga cikin wadannan irin haraji ne kamfanin abin dogaro ga? Ina nufin Wanne wadanda ake kamfanin da ya kamata su biya (ko da ko ba ka kasance a zahiri iya biya su)?** | | | |
| **36b** . Wani irin haraji ne kamfanin ku ya biya a bara? | | | |
| **36c.** Mene ne adadin da aka biya a bara? | | | |
| (***INTERVIEWER: if respondent does more than 1 payment in a year, ask for the average amount of the total payments made. DO NOT attempt to calculate this for the respondent, tell them you just want to get a sense from the respondent about the average size of payment)*** | | | |
| **Type** | **36a**  **Haraji abin dogaro ga** | **36b**  **Haraji da aka biya a cikin shekara ta gabata** | **36c**  **Jimlar adadin kuɗin a cikin shekarar bara** |
| Darajan Haraji | 1 | 1 |  |
| Haraji akan riba | 2 | 2 |  |
| Haraji kudin shigowan kamfani | 3 | 3 |  |
| Ra'idodin kuɗi na ma'aikata na ma'aikata da masu gudanarwa (kima na masu gudanarwa | 4 | 4 |  |
| Haraji na hatimi | 5 | 5 |  |
| Harajin | 6 | 6 |  |
| Haraji ilimin Jamiyya | 7 | 7 |  |
| Haraji zaman gida | 8 | 8 |  |
| Haraji amfanin fili | 10 | 10 |  |
| Harajin amfani da hanya | 11 | 11 |  |
| Harajin Kamfani | 12 | 12 |  |
| Harajin wurin kasuwanci | 13 | 13 |  |
| Harajin kula da kasuwanci | 14 | 14 |  |
| Harajin shagon kasuwa | 15 | 15 |  |
| Harajin bari ayi kasuwanci | 16 | 16 |  |
| Wasu kayyade | 88 | 88 |  |

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| 1. **Shin, za ku rajista domin value Added Tax? (VAT)** | |
| E’e | 1 |
| A’a | 2 |
| Bai kai jefa kuriya ba | 98 |
| An ki [KAK] | 99 |

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| --- | --- |
| 1. **Ku na ajiyan faifai domin sha’anin haraji?** | |
| E’e | 1 [**GO TO 40]** |
| A’a | 2 |
| Bai kai jefa kuriya ba | 98 |
| An ki [KAK] | 99 |

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| --- | --- |
| 1. **Menene ya sa ba ka/ki ajiyan faifai domin sha’anin haraji?** | |
| Yana cin lokaci | 1 |
| Yin ta na cin kudi | 2 |
| Ban san yanda ake ajiyan faifai ba | 3 |
| Ba a bukatan su ma komai | 4 |
| Wasu kayyade…………………. | 88 |
| Bai sani ba | 98 |
| An ki | 99 |

|  |  |
| --- | --- |
| 1. **Akwai wanda ya tabba tambayye ka/ki batun faifaiyen harajin ka/ki ko ka/ki bada shaidan biyan haraji?** | |
| E’e | 1 |
| A’a | 2 |
| Bai sani ba | 98 |
| An ki | 99 |

|  |  |
| --- | --- |
| 1. **Menene ra’ayin ka/ki batun yawan kudin da kamfanin ka/ki ta ke biya a kan haraji a yanzu? Would you say it is/z aka/ki cewa wai ...*.( KARANTA JERIN AJI)*** | |
| Babbar nauwi ce | 1 |
| Karamar nauwi | 2 |
| Ba nauwi bace sam\_sam | 3 |
| Bai sani ba | 98 |
| An ki | 99 |

**SECTION G: TAX REFUSAL, FINES, BRIBES AND PROTECTION MONEY**

|  |  |
| --- | --- |
| 1. **Ka/kin tabba kin biya haraji ko kudi ma gwamnati?** | |
| E’e | 1 **[CONTINUE]** |
| A’a | 2 **[GO TO Q45]** |

|  |  |
| --- | --- |
| 1. **Menene ya sa Kamfanin ka/ki ta ki biya? Multiple responses possible** | |
| Cin hancin Ma’akitan haraji | 1 |
| Rashin labari batun abun da za a biya da kuma yanda za a biya | 2 |
| Tsarin biya ta na da tsada ko ta na cin lokaci | 3 |
| Jinkirin dawowan kudin | 4 |
| Da tsada | 5 |
| Doka mara kyau | 6 |
| Wasu (kayyade) ............. | 7 |

|  |  |
| --- | --- |
| 1. **Yaya yawan lokuta da ka/ki ki biya haraji ko wasu kudi ma gwamnanti?** | |
| Kullum | 1 |
| Sau dayawa | 2 |
| Sau daya ko biyu | 3 |

|  |  |
| --- | --- |
| 1. **Ka/kin tabba samun azabta domin ba ka/ki biya da sauri / baka biya ba haraji ma Gwamnati ba?** | |
| E’e | 1 [**CONTINUE]** |
| A’a | 2 [**GO TO Q48**] |

|  |  |
| --- | --- |
| 1. **Wace irin azabta ce?** | |
| An hukunta ni | 1 |
| Kamfani ko shago na ta na rufe har sai da na biya | 2 |
| Mai karban harajin ya ansa min wani abu mai Mahimminci har sai da na biya | 3 |

|  |  |
| --- | --- |
| 1. **A takaice, Yaya yawan kudin da ka/ki ka biya?** | |
| Da yawa | 1 |
| Da dama | 2 |
| babu yawa | 3 |

|  |  |
| --- | --- |
| 1. **Sau nawa kuke zaton haraji jami'an tambaye kamfanonin ga cin hanci, ko ƙauyuka domin kauce wa ko don rage haraji biya?** | |
| Kwata kwata | 1 |
| wani lokaci | 2 |
| sau da yawa | 3 |
| Sosai | 4 |
| *Ban sani ba* | 98 |
| *Ki* | 99 |

|  |  |
| --- | --- |
| 1. **Wajen, nawa kuke zaton kamfanonin irin naka yawanci suna da biya cin hanci da haraji jami'an kowace shekara?** | |
| ( N................................................) | |
| Ba su sani ba / Ba zan iya tuna | 98 |
| *Ki* | 99 |

|  |  |
| --- | --- |
| 1. **An tabba tilasta ka/ki ka/ki biya waddanan kudaden mara doka domin kariyar dashagunan/kamfani/kayakin kasuwa ka/ki daga dameji?** | |
| E’e | 1 |
| A’a | 2 [**GO TO Q54]** |

|  |  |
| --- | --- |
| 1. **Wanene a ka tilasta ka/ki ka/ki biya wannan kudin mara doka wa? Multiple responses possible** | |
| Yan tasha | 1 |
| Ma’aikatan karamar hukuma | 2 |
| Kunguyoyin Kauwanci/Yan Kasuwa | 3 |
| Ma’aikatan tashoshin mota | 4 |
| Wasu Kayyade.................................................... | 6 |

|  |  |
| --- | --- |
| 1. **Yaya yawan lokuta da a ka tilasta ka/ki ka/ki biya wannan kudin mara doka ma kariya a cikin watanni 12 ta karshe?** | |
| Sau daya | 1 |
| Sau Biyu | 2 |
| Sau uku | 3 |
| Sau hudu ko fiye | 4 |

|  |
| --- |
| 1. **Nawa, a ga baki daya ne kamfanin ku ta biya a kan kudin kariya cikin shekara ta karshe?** |
| (N................................................) |

**SECTION H: INFORMATION, KNOWLEDGE AND AVOIDANCE**

|  |  |  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- | --- | --- |
| 1. **Bisa ga tsanen ka/ki .yaya sauki ko wahalar kamfanoni irin ta ka/ki ta yi kowanne daga waddanan masu biye? *[Maitambaya a bincike karfin ra’ayi: ]*** | | | | | | | | |
|  | | **Da sauki sosai** | **Da sauki** | **Da wahala** | | **Da wahala sosai** | **Ba sai na biya haraji ba *[DNR]*** | **Bai sani ba *[DNR/KAK]*** |
| **A** | **Iya ganewa wace haraji da kudaden da ya kamata su biya wa Gwamnati?** | 4 | 3 | 2 | | 1 | 7 | 98 |
| **B.** | Iya ganewa yanda Gwamnati ta ke yin amfani da kudaden haraji daga kamfanoni? | 4 | 3 | 2 | | 1 | 7 | 98 |
| **C.** | **Kaucewa biyan haraji da Gwamnati ta ke bin su?** | 4 | 3 | 2 | | 1 | 7 | 98 |
| **D.** | **Don samun matsayi na majalisa ko fitarwa na haraji ga kamfaninka** | 4 | 3 | 2 | | 1 | 7 | 98 |
|  | | | | | | | | |
| 1. **Wace daga cikin waddanan sanarwa ka/ki ke yarda da?** | | | | | | | | |
| **Sanarwa na 1:**  Na san nawa ne harajin da ya kamata kamfani ta biya a gaba | | | | | **Sanarwa na 2:**  Ba na tabba sanin nawa ne harajin da ya kamata kamfani ta biya | | | |
| Yarda da Sanarwa na  1 | | | | | Yarda da Sanarwa na  2 | | | |
| Bai yarda da kowanne ba *[Do not read]* | | | | | 3 | | | |
| Bai sani ba *[Do not read]* | | | | | 98 | | | |

|  |  |
| --- | --- |
| 1. **Wace daga cikin waddanan sanarwa ka/ki ke yarda da?** | |
| **Sanarwa na 1:**  Na san nawa ne cin hancin da ya kamata kamfani na ta biya a gaba | **Statement 2 / Sanarwa na 2:** Ba na tabba sanin nawa ne cin hancin da ya kamata kamfani na ta biya a gaba |
| Yarda da Sanarwa na 1 | Yarda da Sanarwa na 2 |
| Bai yarda da kowanne ba *[Do not read]* | 3 |
| Bai sani ba *[Do not read]* | 98 |

|  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- |
| 1. **Ma kowanne irin haraji zan so ka.ki gaya mun yaya ka/ki ke ganin sauki kaucewa biyan duka kudin da Gwamnati ta ke bi** | | | | | | |
|  | **Da sauki** | **Babu sauki ko wahala** | **Da wahala** | **Bai sani ba [/KAK]** | **An ki [/KAK]** | **Ba shafi ba**  **[/KAK]** |
| Darajan Haraji | 3 | 2 | 1 | 98 | 99 | 97 |
| Haraji akan riba | 3 | 2 | 1 | 98 | 99 | 97 |
| Haraji kudin shigowan kamfani | 3 | 2 | 1 | 98 | 99 | 97 |
| Ra'idodin kuɗi na ma'aikata na ma'aikata da masu gudanarwa (kima na masu gudanarwa | 3 | 2 | 1 | 98 | 99 | 97 |
| Haraji na hatimi | 3 | 2 | 1 | 98 | 99 | 97 |
| Harajin | 3 | 2 | 1 | 98 | 99 | 97 |
| Haraji ilimin Jamiyya | 3 | 2 | 1 | 98 | 99 | 97 |
| Haraji zaman gida | 3 | 2 | 1 | 98 | 99 | 97 |
| Haraji amfanin fili | 3 | 2 | 1 | 98 | 99 | 97 |
| Harajin amfani da hanya | 3 | 2 | 1 | 98 | 99 | 97 |
| Harajin Kamfani | 3 | 2 | 1 | 98 | 99 | 97 |
| Harajin wurin kasuwanci | 3 | 2 | 1 | 98 | 99 | 97 |
| Harajin kula da kasuwanci | 3 | 2 | 1 | 98 | 99 | 97 |
| Harajin shagon kasuwa | 3 | 2 | 1 | 98 | 99 | 97 |
| Harajin bari ayi kasuwanci | 3 | 2 | 1 | 98 | 99 | 97 |

|  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- |
| 1. **Yaya, a ganin ka/ki yawan lokutan da kanana kafanoni Kaman ta ka/ki su ke biyan waddanan jerin haraji a kasan nan?*[Read out options]*** | | | | | |
|  | **Kullum** | **Sau dayawa** | **Da kyar** | **Sam-sam** | **Bai sani ba*[/KAK]*** |
| Darajan Haraji | 4 | 3 | 2 | 1 | 98 |
| Haraji akan riba | 4 | 3 | 2 | 1 | 98 |
| Haraji kudin shigowan kamfani | 4 | 3 | 2 | 1 | 98 |
| Ra'idodin kuɗi na ma'aikata na ma'aikata da masu gudanarwa (kima na masu gudanarwa | 4 | 3 | 2 | 1 | 98 |
| Haraji na hatimi | 4 | 3 | 2 | 1 | 98 |
| Harajin | 4 | 3 | 2 | 1 | 98 |
| Haraji ilimin Jamiyya | 4 | 3 | 2 | 1 | 98 |
| Haraji zaman gida | 4 | 3 | 2 | 1 | 98 |
| Haraji amfanin fili | 4 | 3 | 2 | 1 | 98 |
| Harajin amfani da hanya | 4 | 3 | 2 | 1 | 98 |
| Harajin Kamfani | 4 | 3 | 2 | 1 | 98 |
| Harajin wurin kasuwanci | 4 | 3 | 2 | 1 | 98 |
| Harajin kula da kasuwanci | 4 | 3 | 2 | 1 | 98 |
| Harajin shagon kasuwa | 4 | 3 | 2 | 1 | 98 |
| Harajin bari ayi kasuwanci | 4 | 3 | 2 | 1 | 98 |

|  |  |
| --- | --- |
| 1. **A takaice, yaya yawan lokutan da ka/ki ke ganin cewa wai kananan kamfanoni Kaman na ka/ki da suke da ma’aikata kasa da 50 suke kaucewa daga biyan haraji** | |
| Kullum | 4 |
| Sau dayawa | 3 |
| Da kyar | 2 |
| Sam-sam | 1 |
| Bai sani ba *[DNR/KAK]* | 98 |

|  |  |
| --- | --- |
| 1. **Idan wata kamfani ta na gudun biya haraji, menene yiwuwa ko rashin yiwuwa cewa za a kama su?** | |
| Yiwuwa sosai | 5 |
| Yiwuwa kadan | 4 |
| Babu yiwuwa ko rashin yiwuwa | 3 |
| Da dan rashin yiwuwa | 2 |
| Da rashin yiwuwa sosai | 1 |
| Bai sani ba *[KAK]* | 98 |

|  |  |
| --- | --- |
| 1. **Idan ba a kama kamfani domin rashin biya haraji wace nauyin azabar za su iya biya?** | |
| Babu azaba | 1 |
| Azaba kadan | 2 |
| Babar azaba | 3 |
| Bai sani ba *[/KAKl]* | 98 |

**SECTION I: FAIRNESS**

|  |  |
| --- | --- |
| 1. **A tunanin ka/ki a na karba haraji iri daya daga kananan kamfanoni ko ba haka ba ne?** | |
| E’e - A kan karba haraji iri daya daga kananan kamfanoni a ko wani shashi | 1 **[GO TO Q64]** |
| A kan karba haraji dayawa daga kananan kamfanoni a wasu Shashi | 2 **[GO TO 63]** |
| Bai sani ba | 98 |
| An ki | 99 |

|  |  |
| --- | --- |
| 1. **ace irin kasuwanci ne ka/ki ke ciki?** |  |
| **TYPE OF BUSINESSES** |  |
| **Kudi da Insora** (cibiyoyin kudi /Inshora) (Yan asalin tara kayan karuwa (e.g./misali Esusu/Ajoo), Masu biyan kudi na wayar salulaKunguyoyin sadarwa masu zaman kansu ) | 1 |
| **Sadarwa da Fasahar Sadarwa (ICT) /** (Wallafe-wallafen, rikordin sauti da kayan kidaCibiyar sadarwar IT (Individuals/masu zaman kansu /Kananan kamfanonin), Shagunan yarnar gizo, Masu sayar da hardware da software,Masu rubutun ra’ayin yanar gizo/Masu samar da intanet Etc/da sauransu.) | 2 |
| **Karimci** - (Masauki da abinci, Kananan gidajen cin abinci/kantin abinci,Masu shiryen yawon shakatawa, hotel, gidajen cin abinci, Masaukin baki, motel, wuraren shakatawa, gidajen abincin sauri) | 3 |
| **Man fetur da gas** (kasuwa/Masu rarrabar da man fetur da gas) | 4 |
| **Noma - Sayarwa da kayan aikin noma** (Abincin dabbobi da aka tsara da kuma kula, dabba yana ciyar da kayan aiki) | 5 |
| **Sassaka da Kayan gini:** Yan kasuwan kasa/Duwasun granite/ore da waddansu kayan samfurin karamin, Kamfanonin Dredging/Pasa duwasu. Sayar da kayan gini, Sayr da kayakin gyara gida | 6 |
| **Ayyuka –** Sayar da gidaje, Kamfanin doka, Gyaran gashi,Dinki, Yankan gashi, Kyakkyawa da kuma bazara, Sayar da kayan kyakkyawa … | 7 |
| Kamfanonin sarrafawa | 8 |
| **Cibiyoyin Boko-**Makarantu (Firamari,Sakandiri etc.) | 9 |
| **Sauran shaguna** (Shagunar sayar da tufafi, agogo, kekuna, gas / cylinders, masu shiyar da kuma sari na kayan sha) | 10 |
| **Manyan kantunan / kanana kantuna / rumfar ta saida kaya** (, Ina nufin wani girma sayarwa abinci / marasa lalacewa abinci da ake kunsasshen a kwalabe, kwalaye, gwangwani, gurasa, pastries, kiwo kayayyakin, da 'ya'yan itatuwa da kuma sabo ne anfaninta. | 11 |
| Wasu Kayyade………………………………. | 88 |

|  |  |
| --- | --- |
| 1. **Ma’aikatan haraji su na bi da kamfanonin mutane daga kabilai daban-daban iri daya ko ko suna fiye kula/rashin da wasu kabilai akan wasu?** | |
| Iri daya | 1 |
| Fiye kula / rashin kula da wasu akan wasu | 2 |
| Bai sani ba (KAK) | 98 |

|  |  |
| --- | --- |
| 1. **Ma’aikatan haraji su na bi da kamfanonin mutane daga adinni daban-daban iri daya ko ko suna fiye kula/rashin da wasu kunguyoyi akan wasu?** | |
| Iri daya | 1 |
| Fiye kula / rashin kula da wasu akan wasu | 2 |
| Bai sani ba (KAK) | 98 |

|  |  |
| --- | --- |
| 1. **Ma’aikatan haraji su na bi da kamfanonin maza da mata iri daya ko ko suna fiye kula/rashin da wasu akan wasu?** | |
| Iri daya | 1 |
| Fiye kula / rashin kula da wasu akan wasu | 2 |
| Bai sani ba (KAK) | 98 |

**SECTION J: VOICE AND PARTICIPATION**

|  |  |
| --- | --- |
| 1. **Kamfanin ka/ki ta na samun sanarwa daga Gwamnati akan wace irin haraji da ya kamata ta biya?** | |
| E’e | 1 |
| A’a | 2 |

|  |  |
| --- | --- |
| 1. **Kamfanin ka/ki ta na samun bukatar sanarwa da harajin da ta kamata ta biya?** | |
| E’e | 1 |
| A’a | 2 |

|  |  |
| --- | --- |
| 1. **A cikin shekara 3 da ta shige, kamfanin ka/ki ta samu ziyara daga wata ma’aikatan domin shawarwari akan zancen haraji ko rashin biyyaya?** | |
| E’e | 1 |
| A’a | 2 |

|  |  |
| --- | --- |
| 1. **Kamfanin ka/ki ta tabba shigar da takardun kin yarda/kuka akan matsololin haraji?** | |
| E’e | 1 |
| A’a | 2 [**GO TO Q72]** |

|  |  |
| --- | --- |
| 1. **Ta yaya gamsuwa ka da hanyar da aka abar domin kulawa da wannan yanayin?(Please mark only one answer)** | |
| Gamsuwa sosai | 5 |
| Gamsu | 4 |
| Ba gamsuwa kuma ba rashin gamsuwa | 3 |
| Rashin gamsuwa | 2 |
| Rashin gamsuwa sosai | 1 |
| Ban sani ba | 98 |

|  |  |
| --- | --- |
| 1. **Ko da kamfanin ka/ki ba ta tabba yi kuka ba, idan ta yi kuka, yaya za a kasance da tabbacin cewa za a magance al’amarin?** | |
| Kasancewa sosai | 2 |
| Babu kasancewa sam-sam | 1 |
| Bai sani ba (KAK) | 98 |

**SECTION K: MAJOR PROBLEMS OVERALL**

|  |  |
| --- | --- |
| **Daga ganin kamfanin ka, menene babar matsololi ta da tsarin haraji a kwanan nan? *(CIRCLE ALL THOSE MENTIONED; DO NOT PROMPT)*** | |
| Cin hanci da rashawan ma’aikatan haraji | 1 |
| Rashin sanarwa batun abun da kuma yanda za a biya | 2 |
| Tsadar tsarin biya | 3 |
| Jinkirin dawowa | 4 |
| Tsadar kudi | 5 |
| Doka mara kyau | 6 |
| Wasu kayyade............. | 88 |

|  |  |  |  |
| --- | --- | --- | --- |
| **Daga cikin matsololin da ka/kin fada, ma kamfanin ka,ki wace ce babar matsala? Wace ce na biyu? Wace ce na uku?** | | | |
|  | **1st** | **2nd** | **3rd** |
| Cin hanci da rashawan ma’aikatan haraji | 1 | 1 | 1 |
| Rashin sanarwa batun abun da kuma yanda za a biya | 2 | 2 | 2 |
| Tsadar tsarin biya | 3 | 3 | 3 |
| Jinkirin dawowa | 4 | 4 | 4 |
| Tsadar kudi | 5 | 5 | 5 |
| Doka mara kyau | 6 | 6 | 6 |
| Wasu kayyade............. | 88 | 88 | 88 |

**SECTION L: VIEWS ON POSSIBLE GOVERNMENT POLICIES**

|  |  |
| --- | --- |
| 1. **Ka yi tunani cewa gwamnati ta yanke shawara cewa ta na bukatar bunkasa karinkudaden shiga daga kamfanoni. Zai fi ta yi hakan da karin kudaden da masu biya haraji su ke biya, ko ko da karin yawan kamfanoni masu biya haraji?** | |
| karin kudaden da masu biya haraji su ke biya | 1 |
| karin yawan kamfanoni masu biya haraji | 2 |

|  |  |
| --- | --- |
| 1. **Ka yi tunani cewa gwamnati ta yanke shawara cewa ta na bukatar bunkasa karin kudaden shiga ta daya daga cikin waddannan dokokin, wace a tunanin ka/ki mafi hanyar adalci domin kara kudaden shiga?** | |
| karin kudin darajar haraji | 1 |
| karin kudin amfani da fili | 2 |
| Karin kudin harajin kamfanoni | 3 |

|  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- |
| 1. **Wasu lokuta gwamnati ta na kara haraji. Yanzu zan karanta ma wasu hanyoyi da waddansu kasuwanci su ke daukewa a lokacin da za su biya karin haraji da kudade. Ma kowanne, dan Allah gaya mun ko wannan abun da kamfanin ka/ki za ta iya yi, maiyuwa ta yi ko ba za ta yi ba idan kasuwancin ka/ki za ta biya karin haraji?** | | | | | |
|  | **Da yiwuwa sosai** | **Maiyuwa** | **Rashin yiwuwa** | **Bai sani ba [DNR]** | **An ki [DNR]** |
| Jan kudade ta hanyar rage riba | 3 | 2 | 1 | 98 | 99 |
| Rage kudaden sarrafawa Kaman karfi ko wasu | 3 | 2 | 1 | 98 | 99 |
| Daura wa kwastomi kudade | 3 | 2 | 1 | 98 | 99 |
| Rage ma’aikata ko awoyin albashin ma’aikata | 3 | 2 | 1 | 98 | 99 |

**DEMOGRAPHICS.**

|  |  |
| --- | --- |
| ***Office Telephone Nos (Work)*** |  |
| ***Respondent Telephone Nos (Personal)*** |  |

|  |  |
| --- | --- |
| ***Shekarun Maiamsawa*** | 18-24………………………1 25-31………………………2  32-38………………………3  39-44………………………4  45 da fiye…….. 5 |

|  |  |  |  |
| --- | --- | --- | --- |
| **Daga wace kabila ka/ki ke?** | | | |
| English | 1 | Nupe | 13 |
| Yoruba | 2 | Ijaw | 14 |
| Igbo | 3 | Edo | 15 |
| Hausa | 4 | Igala | 16 |
| Pidgin English | 5 | Urhobo | 17 |
| Efik | 6 | Ogoni | 18 |
| Ebira | 7 | Anang | 19 |
| Fulani | 8 | Ikwere | 20 |
| Isoko | 9 | Idoma | 21 |
| Ibibio | 10 | Esan | 22 |
| Kanuri | 11 | Nembe | 23 |
| Tiv | 12 | Wasu(Kayyade: | 888 |
|  |  | Bai sani ba | 999 |

|  |  |
| --- | --- |
| **Menene adinnin ka/ki, idan da akwai? *[Interviewer: Code from answer. Do not read options.]*** | |
| None/Babu | 0 |
| Christian | 1 |
| Muslim | 2 |
| Traditional / Gargajiyya | 3 |
| Jewish/Yehudawa | 4 |
| Hindu | 5 |
| /Wasu kayyade) | 88 |
| Bai sani ba | 98 |
| An ki | 99 |

**END OF INTERVIEW**

**THANK RESPONDENT AND CLOSE**