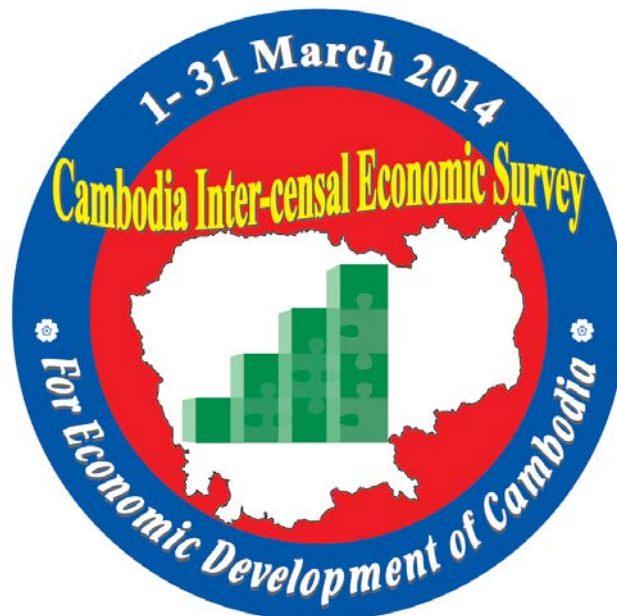


KINGDOM OF CAMBODIA
Nation- Religion- King

Cambodia Inter-censal Economic Survey 2014

Analysis of the Survey Results
Report No.3
Application to National Accounts



National Institute of Statistics, Ministry of Planning
Phnom Penh, Cambodia

Supported by:
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FOREWORD

It is our great pleasure to officially release the final results of the 2014 Cambodia Inter-censal Economic Survey (CIES2014) which was conducted from 1 to 31 March 2014 with 1 March 2014 as the reference date, covering the entire territory of the Kingdom of Cambodia. The CIES2014 is a sample survey and is an inter-censal survey which is to be conducted between two decennial censuses, that is, between the 2011 Economic Census and the 2021 Economic Census. The preliminary results were released in September 2014 prior to the final results.

Under the legal basis of the Statistics Law, the CIES2014 aims at compiling basic statistics on establishments and enterprises in the whole Cambodia's territory. The final results provide information on the current situation of establishments in Cambodia and serve for various users such as policy makers, government officials at both national and local levels, international organizations, NGOs, private sectors, researchers, and development partners.

The final results will contribute to achieving the socio-economic development goals of the Royal Government in supporting evidence-based planning. I am sure that the public will be very much benefitted to use the CIES2014 results to the full extent possible.

We express our deep sense of gratitude to the Royal Government of Cambodia led by **Samdech Akka Moha Sena Padei Techo HUN SEN**, Prime Minister of the Kingdom of Cambodia. His constant support to the CIES2014 brought successful completion of both enumeration and data processing. Our thanks are due to the Ministry of Planning (MOP), the National Institute of Statistics (NIS) and line ministries such as the Ministry of Economy and Finance, the Ministry of Industry, the Ministry of Commerce, the Ministry of Interior and other relevant government ministries and institutions which facilitated our activities and led to the success of the CIES2014.

I gratefully acknowledge technical and financial assistance provided by the Government of Japan and Japan International Cooperation Agency (JICA). Our deep thanks are due to Mr. Fumihiko Nishi, Chief Adviser of the JICA Project on Improving Official Statistics in Cambodia, Mr. Masahiko Sue, Ms. Yukako Toko, Mr. Akihiko Ito, Mr. Akihito Yamauchi, Mr. Joji Sawada, and other JICA experts of this project, who made all the best efforts in the complete success of the implementation of the CIES2014.

We thank Governors of Phnom Penh Municipality and Provinces, and Chiefs of Districts as well as Chiefs of Communes and Villages, who provided administrative facilitation for the implementation of the CIES2014.

The CIES2014 was a great statistical exercise, and its successful completion was possible with the total help and cooperation received from one and all. The major share of the credit for the success of the CIES2014 should go to the entrepreneurs of small, medium and large enterprises who paid busy and valuable time of their daily business to provide information to the CIES2014 Forms.

Deep thanks are also given to enumerators, supervisors, and the staff of the NIS and the MOP who were devoted, hard working, and loyal. H.E. Ms. Hang Lina, Director General of the NIS ably led the CIES2014 operations, being assisted by Mr. Khin Sovorlak, Deputy Director General, and other NIS staff.

Finally, thanks are due to the members of the CIES Technical Committee and others that contributed to the great success of the CIES2014.

Ministry of Planning
Phnom Penh
February, 2015

CHHAY THAN
Senior Minister,
Minister of Planning, Cambodia

**Composition of the Technical Committee
for the 2014 Cambodia Inter-censal Economic Survey (CIES-TC)**

1. H.E. Mr. Rin Vireak, Secretary of State, Ministry of Planning	Chairman
2. H.E. Mr. Tuy Chamroern, Under Secretary of State, Ministry of Planning	Vice chairman
3. H.E. Mr. Hor Darith, Under Secretary of State, Ministry of Planning	Vice chairman
4. H.E. Mrs. Hang Lina, Director General, National Institute of Statistics	Permanent Member
5. H.E. Mr. Pheourk Sarin, Chief of Cabinet, Ministry of Planning	Member
6. Mr. Chhay Sathya, Deputy Director General, NIS	Member
7. Mr. Mich Kanthul, Director of Economic Statistics Department, NIS	Member
8. Mr. Chan Sovanna, Deputy Director of Administration, Ministry of Interior	Member
9. Mrs. Pol Nearytan, Deputy Director Department, Ministry of Commerce	Member
10. Mr. Ky Bora, Vice-Bureau Chief, Taxation Department	Member
11. Mr. Hok Thy, Bureau Chief, Ministry of Industry	Member
12. Mr. Kong Sopheareak, Director of Department, Ministry of Tourism	Member
13. Mr. So Tonnere, Deputy Director of Economic Statistics Department, NIS	Member
14. Mr. Khin Sovorlak, Deputy Director General, NIS	Secretary
15. Mr. F. Nishi, Chief Adviser of JICA Project for NIS	Member
16. Mr. Akihiko Ito, JICA Expert for NIS	Member
17. Mr. Akihito Yamauchi, JICA Expert for NIS	Member
18. Mr. Joji Sawada, JICA Expert for NIS	

Map of Cambodia by Province



Figures at a Glance for Cambodia

Number of Provinces ¹⁾ including 1 Municipality	24
Number of Districts ²⁾ including 9 Khans and 26 Cities	197
Number of Communes ³⁾ including 204 Sangkats	1,633
Number of Villages ^{3), 4)}	14,119
Number of Establishments except Street Businesses	513,759
5 persons engaged and over	44,171
10 persons engaged and over	14,511
100 persons engaged and over	895
1,000 persons engaged and over	145
One person engaged (%)	33.0
Two persons engaged	40.8
Female Representative (%)	61.0
Cambodian Owner (%)	99.0
Tenure of Business Place (%)	
Owned	77.2
Rented	21.3
Kind of Business Place (%)	
Home Business	74.8
Traditional Market	10.6
Area of Business Place (%)	
Less than 10m ²	42.9
100m ² and over	9.0
Number of Persons Engaged except Street Businesses	1,874,670
Male	780,299
Female	1,094,371
Number of Persons Engaged per Establishment except Street Businesses	3.6

Number of Establishments except Street Businesses per km ²	2.8
Area in 2010 (km ²) ⁵⁾	181,035
Number of Establishments except Street Businesses per 1,000 Persons	33.8
Projected Population in 2014 ⁶⁾	15,184,116
Population per Establishment except Street Businesses	29.6
Number of Establishments except Street Businesses per 1,000 Normal Households	162.4
Number of Normal Households in 2013 ⁷⁾	3,163,226
Number of Normal Households per Establishment except Street Businesses	6.2
Number of New Establishments ⁸⁾ except Street Businesses	246,220
Number of Entities except Street Businesses	508,133
Number of Enterprises except Street Businesses	1,208
Annual Sales except Street Businesses (million USD)	22,612
Annual Sales per Entity except Street Businesses (USD) ⁹⁾	44,508
Annual Expenses except Street Businesses (million USD)	18,836
Annual Expenses per Entity except Street Businesses (USD) ¹⁰⁾	37,074
Annual Profit and Loss except Street Businesses (million USD)	3,776
Annual Profit and Loss per Entity except Street Businesses (USD) ¹¹⁾	7,432

1) There were 25 provinces in Cambodia as of 31 December 2013 as Kampong Cham Province was divided into two provinces: Kampong Cham and Tboung Khmum. However the 2014 Cambodia Inter-censal Economic Survey had been designed much earlier than this division due to time constraints, and therefore was conducted according to the former provincial divisions.

- 2) *The number of Districts herein are based on the new administrative areas promulgated on 25 December 2013: Three Khans were newly established in Phnom Penh as three Khans were divided into two Khans each.*
- 3) *The number of Communes herein are based on the new administrative areas promulgated on 25 December 2013.*
- 4) *The number of villages herein are based on the new administrative areas promulgated on 25 December 2013.*
- 5) *Area includes area of Tonle Sap Lake (3,000km²).*
- 6) *Mid-year population in 2014 are estimated from the final results of General Population Census of Cambodia 2008.*
- 7) *The number of normal households in March 2013 are from the final results of Cambodia Inter-censal Population Survey 2013.*
- 8) *"New Establishments" means establishments which started business between 1 January 2011 and 1 March 2014.*
- 9) *Excludes entities whose amount of sales is zero or "Not reported".*
- 10) *Excludes entities whose amount of expenses is zero or "Not reported".*
- 11) *Excludes entities whose amounts of both sales and expenses are zero or "Not reported".*

SECTION I:

Outline

* The final results are based on the administrative areas promulgated on 18 May 2011.

Outline of the 2014 Cambodia Inter-censal Economic Survey

1. Objective of the Survey

The survey aimed:

- a) to provide basic statistical data on establishments and enterprises for national and local policy planning three years after the 2011 Economic Census;
- b) to collect information on establishments and enterprises;
- c) to keep and improve the knowledge and skill required to conduct economic censuses and surveys;
- d) to keep and improve the knowledge and skill required to update and maintain the directory of establishments and enterprises as the sampling frame of various sample surveys on businesses.

2. Legal basis of the Survey

The survey was taken on the basis of Statistics Law, Article 8 and 9.

3. Date of the Survey

The survey was taken as of 1 March 2014.

The survey period was as follows:

- a) For establishments with 50 persons engaged or more, the enumeration was conducted within one month period from 1 to 31 March 2014;
- b) For establishments with less than 50 persons engaged, the confirmation of Enumeration Area map was conducted from 23 to 24 February 2014, the establishment listing was from 25 to 28 February 2014, and the enumeration was from 1 to 5 March 2014.

4. Area of the Survey

The survey covered all areas throughout the country.

5. Coverage of the Survey

The survey covered all establishments except the following establishments:

- a) Establishments classified into “Section A, Agriculture, forestry and fishing” specified in the United Nations International Standard Industrial Classification of Economic Activities, Revision 4 (hereinafter, quoted as the ISIC) ;
- b) Establishments classified into “Section O, Public administration and defense compulsory social security” specified in the ISIC;
- c) Establishments classified into “Section T, Activities of households as employers; undifferentiated goods- and services-producing activities of households for own use”

specified in the ISIC;

d) Establishments classified into “Section U, Activities of extraterritorial organizations and bodies” specified in the ISIC;

e) Establishments operating the business on the street (Street Business).

6. Sampling Design

Around 10,000 establishments were selected as follows:

a) Large and medium scale establishments

All large and medium scale establishments with 50 persons engaged and more were surveyed. The number of large and medium scale establishments with 50 persons engaged and more was only 1,619 accounting for 0.32% of all the establishments in the country, while covering 508 thousand persons engaged (30.33%) according to the final results of the 2011 Economic Census.

b) Small and micro scale establishments

A stratified multistage sampling method was used for selecting small and micro scale establishments. The primary sampling units were Enumeration Areas (EAs) used in the 2011 Economic Census. Firstly, EAs were stratified into three strata according to industrial characteristics. Secondly, 30 EAs were selected from each of 6 largest provinces, and 20 EAs were selected from other 18 provinces. The number of sample EAs were allocated to the three strata proportionately to size in terms of number of EAs in each province. In total, 540 EAs accounting for about 3% of all the EAs in the country were selected. The secondary sampling units were establishments, and maximum 30 establishments were selected from each EA.

7. Enumeration unit

The establishment as an enumeration unit for the survey is defined according to UN definitions as follows:

The establishment can be defined as an economic unit that engages, under a single ownership or control - that is, under a single legal entity - in one, or predominantly one, kind of economic activity at a single physical location – for example, a mine, a factory or a shop.

However, street businesses are excluded from the enumeration in this survey.

8. Survey items

(1) Area information: Name and code of Province, District, Commune, Village, and EA

(2) Establishment information: Name of establishment, Address of establishment, Name of contact person, Telephone number of establishment, etc.

(3-1) Sex of representative

(3-2) Sex and Nationality of owner

- (4-1) Registration at the Ministry of Commerce
- (4-2) Names of Ministries or Agencies regarding official license or approval
- (5) Ownership of establishment (Legal status)
- (6) Business hours
- (7) Year of starting the business
- (8) Tenure, Kind and Area (square meters) of business place
- (9) Number of persons engaged actually in this establishment one week before 1st March 2014
- (10) Kind of main business activities which this establishment only is engaged in
- (11) Single unit, Head or Branch office
- <<Topics (12) to (14) below for Head offices only>>
- (12) Number of branch offices that this establishment supervises
- (13) Number of the entire regular employees at the end of December 2013
- (14) Kind of business activities of the entire entity
- <<Topics (15) to (21) are asked to Single units and Head offices only>>
- (15) Does this establishment or this entity keep documents of Balance Sheet or Income Statement?
- <<Topic (16) refers to all establishments of Single units or Head offices whose response to Topic 15 is “No” only>>
- (16-1) Total amount of revenues/sales per month or day in Riel or US dollar
- (16-2) Total amount of expenses per month or day in Riel or US dollar
- (16-2-1) Total amount of salaries and wages per month or day in Riel or US dollar
- (16-2-2) Total amount of electricity cost (purchased only)
- (16-3) Number of working days in February 2014
- <<Topics (17) to (21) below refer only to establishments of Single units or Head offices whose response to Topic 15 is “Yes”>>
- (17) Total amount of assets at the end of December 2013
- (18) Equity held at the end of December 2013
- (19) Non-current liabilities at the end of December 2013
- (20) Current Liabilities at the end of December 2013
- (21) Amount of revenues and expenses during one year of Year 2013 under “Accrual basis accounting”, which records revenues and related expenses during the same period.

9. Organization

As a general rule, the survey was conducted through the following channels.

(a) Administrative Line

Director General of the National Institute of Statistics, Ministry of Planning ⇒ Directors of Provincial Departments of Planning (DPDP) ⇒ Chiefs of District Planning Offices → Chiefs of Communes ⇒ Village Chiefs

(b) Survey Line

Director General of the National Institute of Statistics, Ministry of Planning ⇒ Senior Commanding Officers (SCOs) ⇒ Regional Officers (ROs) and Assistant Regional Officers (AROs) ⇒ Supervisors ⇒ Enumerators.

SCOs managed all of the survey. One RO and ARO(s) were assigned to each province and managed all activities of the survey in the province where they were in charge.

(c) Provincial Coordinator

One Provincial Coordinator from provincial departments concerned is assigned to each province for the purpose of persuading refusal establishments as necessary.

Refer to "Organizational Chart".

10. Method of the Survey

There were two types of surveys: "survey of the establishments in the sampled EA by enumerator" and "survey of the establishments with 50 persons engaged or more by RO/ARO."

a) Survey of the establishments in the sampled EA by enumerator

Enumeration was carried out in such a manner that an enumerator who covered the enumeration area (EA) made a list of all establishments within the EA, selected 30 establishments if there were more than 30 establishments in the list, and interviewed the owner or representative of every of the (selected) establishments, and filled in the survey form.

b) Survey of the establishments with 50 persons engaged or more by RO/ARO

RO/ARO visited each establishment listed in the pre-printed large-size establishment list which was prepared based on the results of the 2011 Economic Census and other information provided by the provincial offices, etc., interviewed the owner or representative of the establishment, and filled in the survey form.

11. Mapping

Mapping was done only for sample EAs where there were boundary changes after March 2011, for sample EAs where there were 130 establishments or more in the 2011 Economic Census, and for newly developed areas such as SEZs.

Sample EA Boundary Maps are drawn on the basis of Village/EA Maps of the 2011 Economic Census by NIS Mapping Officers in order to instruct the enumeration areas to the enumerators.

12. Pretest

a) The pretest aimed to test Form-designing, enumeration methods, instructions in enumerators' manual and so on, and to make an appropriate plan for the survey.

b) The pretest was carried out in 15 villages in Phnom Penh municipality as of 16 October 2013 for 11 days.

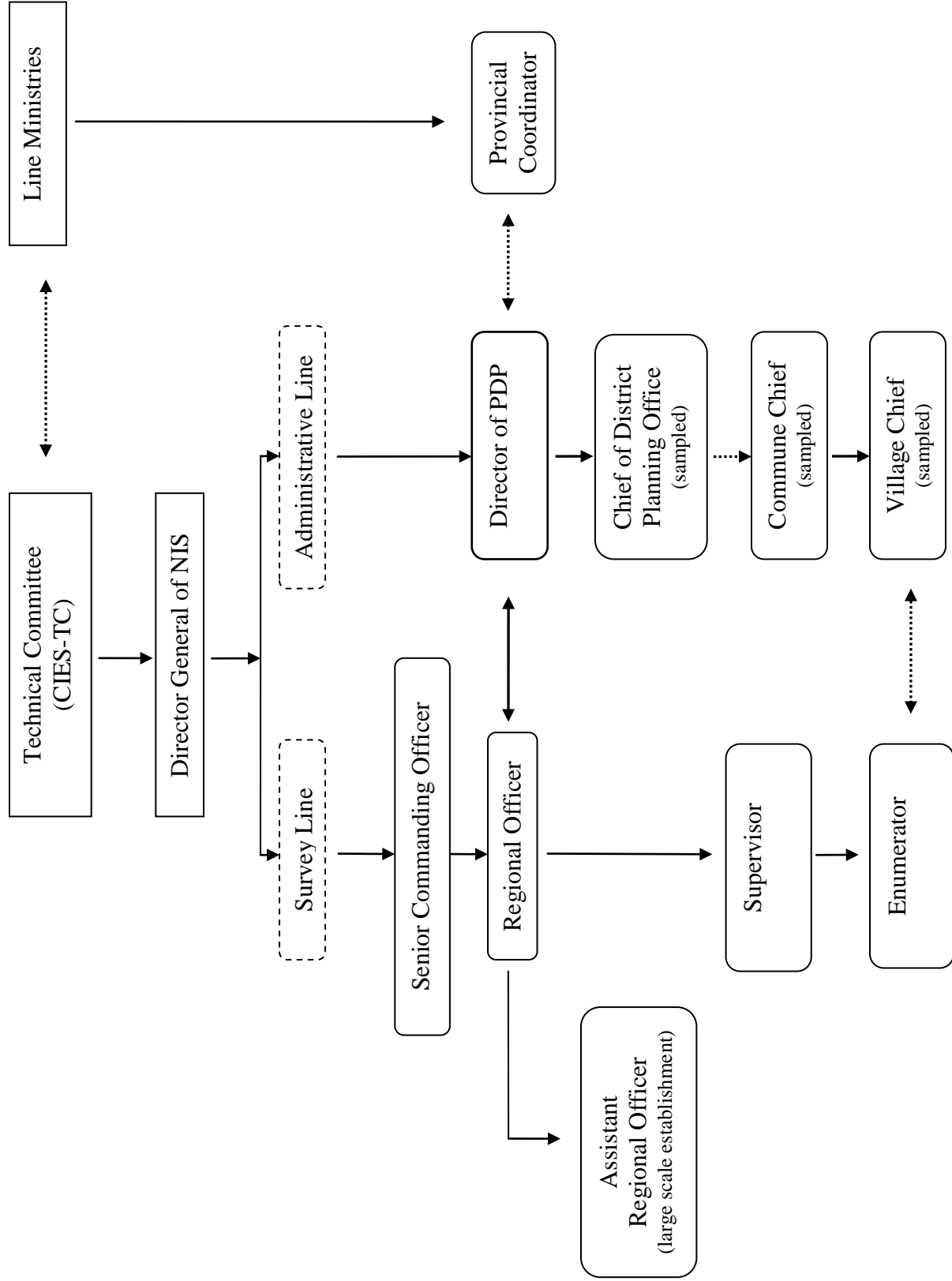
13. Release of the Results

- a) Preliminary results were released in September 2014
- b) Final results were released in February 2015.

14. Dissemination

The publications are to be published in both English and Khmer, and also to be provided in electronic media.

*Organizational Chart of 2014 Cambodia
Inter-censal Economic Survey (CIES)*



Explanation of Terms

Numbers in parentheses are those of related questions in the Form.

Establishment

An establishment refers to a unit of the place where economic activities are performed and fulfill the following conditions in principle:

- (1) An establishment is a unit of place which occupies a certain space (1 plot) and in which economic activities are performed under a single management.
- (2) An establishment has (a) person(s) engaged and equipment, and produces and/or sells goods, or provides services on a continuous basis.

Entity

An entity is a generic name to express a single unit establishment (**Single unit Entity**) or a group of establishments which consists of a head office in Cambodia and its branch offices within or outside Cambodia (**Multi-unit Entity**).

Enterprise

An enterprise is a single unit establishment or a group of establishments whose Ownership of Establishment (Legal Status; Q5) is one of the following categories:

3. General Partnership, 4. Limited Partnership, 5. Private Limited Company, 6. Public Limited Company, 7. Subsidiary of a Foreign Company or 9. Single member private limited company.

Single unit Enterprise and **Multi-unit Enterprise** are defined in a similar way as for the entity.

Sex of Representative of Establishment (Q3-1)

A person who actually manages its activities; not always its owner.

Sex of Owner of Establishment (Q3-2)

The owner of an establishment is a person who owns it.

In case of joint ownership, the sex of the largest shareholder prevails; in case of equal shares between a male and a female, the sex is set to be male.

Nationality of Owner of Establishment (Q3-3)

In case of joint ownership, the nationality of the largest shareholder prevails; in case of equal shares between a Cambodian and a foreigner, the nationality is set to be Cambodian.

Whether Registered or not at Ministry of Commerce or Provincial Department of Commerce

(Q4-1): Self-explanatory; based on the Law on Commercial Rules and Register.

Ministries or Agencies regarding Official License or Approval for the Business Operation of this Establishment (Q4-2): Self-explanatory

Ownership of Establishment (Legal Status; Q5)

1. Individual proprietor (with no registration)

This refers to individual proprietors other than “Sole proprietor” shown below.

2. Sole Proprietor (with registration)

This refers to an individual proprietor who has been registered at the Ministry of Commerce or Provincial Departments of Commerce in accordance with the Law on Taxation (or the Law on Commercial Rules and Register).

3. General Partnership

This refers to an economic organization which is operated under a contract between two or more persons to combine their property, knowledge or activities in common to carry on business with a view to pursue profits as prescribed in Article 8 of the Law on Commercial Enterprise.

4. Limited Partnership

This refers to an economic organization which is operated under a contract between one or more general partners who are authorized to administer and bind the partnership, as well as one or more limited partners who are bound to contribute capital to the partnership as prescribed in Article 64 of the Law on Commercial Enterprise.

5. Private Limited Company

This is a form of a limited company that meets basically the following requirements as prescribed in Article 86 of the Law on Commercial Enterprise:

- a. The company has 2 to 30 shareholders. However, one person may form a company called a single member private limited company (see Code 9 below).
- b. The company may not offer its shares or other securities to the public generally, but may offer them to shareholders, family members and managers.

6. Public Limited Company

This is a form of a limited company that is authorized to issue securities to the public by the Law on Commercial Enterprise as prescribed in Article 87.

7. Subsidiary of a Foreign Company

- a. This is a company that is incorporated by a foreign company in the Kingdom of Cambodia with at least fifty-one (51) percent of its capital held by the foreign company.
- b. In addition, a subsidiary of a foreign company may be incorporated in the form of partnership or limited company.
- c. A subsidiary has a legal personality separate from its principal from the date of registration pursuant to the law on Commercial rules and Register.
- d. A subsidiary may regularly carry on business in the same way as local companies except for any acts that are prohibited for natural or legal foreign persons.
- e. These are prescribed in Articles 283 and 286 of the Law on Commercial Enterprise.

8. State-owned Organization

- (1) Public corporation owned and operated by the central government including financial institutions like the National Bank of Cambodia and all other State-controlled institutions such as CAMINTEL, Cambodian Pharmaceutical Company, State rubber plantations, State construction enterprises, State fishery enterprises, State printing house, State utilities, State courier and mail enterprises, national hospitals, national schools, etc.
- (2) Such organizations as autonomy-owned organizations or local government-owned organizations whose fund is shared by the state are included in this category.
- (3) Public corporations such as provincial hospitals, district schools and so on which are owned and operated by local governments.

9. Single Member Private Limited Company

This is a special form of private limited company in terms of capital investment, i.e. there is only one shareholder or a single owner.

10. Commercial Representative Office of a Foreign Company

- a. This category includes “Commercial relations offices” of foreign companies.
- b. The name should consist of the name of the foreign company and such a term as

"Commercial Representative Office" or "Commercial Relations Office".

c. This office performs the following activities in the Kingdom of Cambodia, but may not regularly buy, sell or provide goods or services, or engage in manufacturing, processing or construction as prescribed Articles 274 of the Law on Commercial Enterprise:

a) Contact customers for the purpose of introducing customers to its principal; b) Research commercial information and provide the information to its principal office; c) Conduct market research; d) Market goods at trade fairs, and exhibit samples and goods in its office or at trade fairs, etc.; e) Purchase and keep a quantity of goods for the purpose of trade fairs; f) Rent an office and employ local staff; g) Enter into contracts with local customers on behalf of its principal.

11. Branch of a Foreign Company

a. This is a branch office of a foreign company. The name should consist of the name of the company and "Branch".

b. The branch may perform not only the following activities but also regularly buy, sell or provide goods and services and engage in manufacturing, processing and construction in the same way as local companies except for those prohibited for natural or legal foreign persons as prescribed in Articles 278 of the Law on Commercial Enterprise.

a) Contact customers for the purpose of introducing customers to its principals; b) Research commercial information and provide the information to its principal office; c) Conduct market research; d) Market goods at trade fairs, and exhibit samples and goods in its office or at trade fairs, etc.; e) Purchase and keep a quantity of goods for the purpose of trade fairs; f) Rent an office and employ local staff; g) Enter into contracts with local customers on behalf of its principal.

12. State Joint Venture

Any company or enterprise which operates business activities jointly with state-owned organizations (private or government).

For example, Water Supply Authority of Cambodia, Electricity De Cambodge, Autonomous Sea Port, etc.

13. NGO (Non-governmental Organization)

This is a non-profit making business organization other than "8. State-owned organizations", "14. Cooperative".

This category includes all Cambodian and foreign NGOs providing goods and services free or at a nominal fee that are not controlled and financed by the government. Also included are trade unions, professional associations, political parties, charities, pagodas and other religious institutions, and aid organizations financed by voluntary transfer.

14. Cooperative

This is a non-profit making business organization owned and operated by a group of individuals for their mutual benefit. It may also be defined as a business owned and controlled equally by the people who use its services or who work for it.

15. Others

Business Hours (Q6-1 and Q6-2)

This refers to the time when the business is opened and closed daily.

Type of Business Hours

1. Morning operation from 0am to 12am:

Is opened and closed between 0am to 12am; no matter how short the duration is

2. Afternoon operation from 0pm to 6pm:
Is opened and closed between 0pm to 6pm; no matter how short the duration is
3. Full day operation from 2am to 12pm: Is opened between 2am and noon, and closed between noon and 12pm; should be 8 hours or longer
4. Evening operation from 2pm to 12pm: Is opened between 2pm and 12pm, and closed between 6pm and 12pm; no matter how short the duration is
5. Night operation from 3pm to 3am: Is opened between 3pm and 12pm and closed between 0am and 3am; no matter how short the duration is
6. 24-hour operation: Is open 24 hours; never closed
7. Others

Year and Month of Starting the Business (Q7 and Q7-1)

These refer to the year and month when the establishment started the business at the present location.

Tenure of Business Place (Q8-1)

In accordance with the situation in which the establishment owns, rents or uses the business place with approval from an authority or another organization etc.

Kind of Business Place (Q8-2)

1. Home business

An establishment that runs in a part of the residence where the owner resides actually.

2. Business in apartment building

An establishment that runs in a part of an apartment building, but the business place and the owner's residence are separate.

3. Business in traditional market

An establishment that runs in a corner or a block inside a so-called market, regardless of having an approval or a license from the superintendent of the market.

4. Business in modern shopping mall

A business that runs in a shopping mall of high-rise building where a number of establishments are operating

5. Business that is occupying exclusively one block or one building

A factory, a bank, a hospital, a school, a pagoda etc. occupying a block or a building.

6. Others

Shops, restaurants, massage rooms etc. under separate management in a premise or building of a hotel, factory or university etc.

Area of Business Place (Q8-3): Self-explanatory

Number of Persons Engaged (Q9)

Number of persons engaged in the establishment during one week before 1st March 2014. If the number changes daily, the average was taken.

Included are all the persons who are hired by this establishment and earn salaries or wages even if dispatched to other establishments.

Excluded are those persons who are dispatched from other establishments to work in this establishment. In case of a head office, persons engaged in branch offices are excluded.

Individual proprietors or sole proprietors themselves are counted as persons engaged, but chairmen or executives who are in a position of employing the workers are excluded.

(1) Self-employed Proprietors (Individual Proprietors) or Sole Proprietors (Q9-A1)

The individual proprietor or sole proprietor, and the chief or director etc. who actually manages and owns the establishment concerned.

(2) Unpaid Family Workers (Q9-A2)

This refers to a person who is a family member of the owner and helps the business of the establishment under no payment contract.

(3) Paid Directors (Q9-A3)

This refers to a director other than an individual/sole proprietor who receives remuneration from the establishment.

(4) Regular Employees (Q9-A4)

This refers to those who are employed on a continuous basis with more than one month period.

(5) Other Employees than Regular Employees (Q9-A5) : Self-explanatory

(6) Voluntarily-engaged Persons (Q9-B)

This refers to persons engaged voluntarily in the establishment without any employment contract, and without any reward for work such as wage or salary. They include monks, clergymen, nuns, sisters and so on. They may receive a reward or a gratuity.

Number of Entire Persons Engaged: (Q9-A1+Q9-A2+Q9-A3+Q9-A5) in the head office plus Q13 which is the number of the entire regular employees.

Number of Entire Employees: Q9-A5 in the head office plus Q13 which is the number of the entire regular employees.

Kind of Main Business Activities (Q10)

In case of plural activities, it is the main activity in terms of value added or manpower inputted.

In case of Head office, activities of its branch offices are not taken into account.

Whether Single unit, Head or Branch office (Q11)

1. Single unit

This refers to a single establishment which has no head office or branch office under the same management in different places.

2. Head office

This refers to an establishment which controls all branch offices under the same management in other places.

3. Branch office

This refers to an establishment under supervision of the head office located in a different place.

Location of Head office (Q11-1)

In case of "Branch office", this refers to the location of its head office.

Number of Branch Offices (Q12)

Total number of branch offices that the head office supervises.

Warehouses or dormitories where the employees of the entity are stationed are included.

Number of Entire Regular Employees (Q13)

Total number of regular employees who are engaged both in the head office and in the branch office(s) at the end of December of 2013.

Kind of Main Business Activities of the Entire Entity (Q14-1)

In case of plural activities, it is the main activity in terms of value added or manpower inputted.

Kind of Second Main Business Activities of the Entire Entity (Q14-2)

The second main activity is determined in terms of the second largest value added or the second largest manpower inputted.

Whether or not Keeping Balance Sheet or Income Statement (Q15): Self-Explanatory

The information is obtained from single unit establishments (single unit entities) and head offices of multi-unit entities.

Number of Working Days in February 2014 (Q16-3)

Number of days the establishment opens for its business in February 2014.

The information is obtained from entities not having Balance Sheet or Income Statement.

Annual Sales, Expenses, and Profit and Loss (Q16 and 21)

The information is obtained from single unit establishments (single unit entities) and head offices of multi-unit entities.

Annual Sales (Q16 and 21)

(1) For entities having Balance Sheet or Income Statement:

The amount is for 2013, and is the sum of operating revenues (Q21-1) and other revenues (Q21-3) in the Form.

(2) For entities not having Balance Sheet or Income Statement:

The amount is estimated from a daily or monthly figure in February 2014, that is, the month preceding the survey month immediately, or the most recent month. The estimation method is multiplying the daily figure by 365 days or the monthly figure by 12 months, depending on the response to the Form. The daily figure is the response answered as “per day” in Q16-1 (sales), while the monthly figure is the one answered as “per month”.

Annual Expenses (Q16 and 21)

(1) For entities having Balance Sheet or Income Statement:

The amount is for 2013, and is the sum of operating costs (Q21-2), operating expenses (Q21-4), interest expenses paid to residents (Q21-5), interest expenses paid to non-residents (Q21-6), and profit tax (Q21-7) in the Form.

(2) For entities not having Balance Sheet or Income Statement:

The amount is estimated from a daily or monthly figure in February 2014, that is, the month preceding the survey month immediately, or the most recent month. The estimation method is multiplying the daily figure by 365 days or the monthly figure by 12 months depending on the response to the Form. The daily figure is the response answered as “per day” in Q16-2 (expenses), while the monthly figure is the one answered as “per month”.

Annual Salaries and Wages (Q16 and 21)

(1) For entities having Balance Sheet or Income Statement:

The amount is for 2013, and is the sum of responses to Q21-4-1 (salaries expenses) and Q21-8-3 (salaries for managers and workers in the production) in the Form.

(2) For entities not having Balance Sheet or Income Statement:

The above description for “Annual Expenses” applies with Q16-2 (expenses) being replaced with Q16-2-1(salaries and wages for managers and workers).

Annual Profit and Loss

Annual Profit and Loss = Annual Sales - Annual Expenses

Annual Electricity Expense (purchased only) (Q16 and 21)

(1) For entities having Balance Sheet or Income Statement:

The amount is for 2013, and is the sum of responses to 21-4-2-1 and Q21-8-5-1 in the Form.

(2) For entities not having Balance Sheet or Income Statement:

The amount is estimated from the monthly figure in February 2014, that is, the month preceding the survey month immediately, or the most recent month. The estimation method is multiplying the monthly figure in Q16-2-2 (electricity cost (purchased only)) by 12 months.

Ratio of Labor Costs to Sales

Ratio of Labor Cost = Annual Salaries and Wages / Annual Sales × 100;

Gross Margin

The gross margin is the difference between operating revenue (Q21-1) and operating costs (Q21-2).

Non-current Assets (Fixed Assets; Q17-1)

Total amount of the following items at the end of December 2013:

1) Freehold land, 2) Improvement and preparation of land, 3) Freehold building, 4) Freehold building on leasehold land, 5) Non-current assets in progress, 6) Plants and equipment, 7) Goodwill, 8) Preliminary formation expenses, 9) Leasehold assets and lease premiums, 10) Investment in other enterprises, 11) Other fixed assets.

Current Assets (Q17-2)

Sum of stock of raw materials and supplies, goods in storage for sale, stock of finished goods, and products in progress, plus the following items at the end of December 2013:

1) Trade debtors accounts receivable, 2) Other accounts receivable, 3) Prepaid expenses, 4) Cash on hand and at bank, 5) Prepayment of profit tax credit, 6) Value added tax credit, 7) Other taxes credit, 8) Other current assets, 9) Differences arising from exchanging currency

Equity (Q18)

Total amount of the following items held at the end of December 2013:

1) Capital/share capital, 2) Share premium, 3) Legal capital reserved, 4) Reserves revaluation surplus of assets, 5) Other reserved capital, 6) Profit and loss brought forward, and 7) that for the period

Non-current Liabilities (Q19)

Total amount of the following items at the end of December 2013:

1) Loan from related parties, 2) Loan from banks and other external parties, 3) Provision for charges and contingencies, 4) Other long-term liabilities.

Current Liabilities (Q20)

Total amount of the following items at the end of December 2013:

1) Bank overdraft, 2) Short-term borrowing-current portion of interest bearing borrowing, 3) Account payable to related parties, 4) Other accounts payable, 5) Unearned revenue, accrual and other current liabilities, 6) Provision for charges and contingencies, 7) Profit tax payable, 8) Other taxes payable, 9) Differences arising from currency exchange in liabilities.

Revenues and Expenses in a year 2013 under “Accrual basis accounting” (Q21)

Operating Revenues (Q21-1):

1) Sales of manufactured products, 2) Sales of goods, 3) Sales/provision of services.

Operating Costs (Q21-2): 1) Costs of products sold of production enterprises, 2) Costs of goods sold of non-production enterprises, 3) Costs of services provided.

Other Revenues (Q21-3): 1) Subsidy/grant, 2) Dividend received or receivable, 3) Interest received or receivable, 4) Royalty received or receivable, 5) Rental received or receivable, 6) Gain from disposal of fixed assets (capital gained), 7) Gain from disposal of securities, 8) Share of profit from joint venture, 9) Realized exchange gain, 10) Unrealized exchange gain, 11) Other revenues.

Operating Expenses (Q21-4): 1) Salaries and wages, 2) Fuel, gas, electricity and water expenses, 3) Travelling and accommodation expenses, 4) Transportation expenses, 5) Rents, 6) Repair and maintenance expenses, 7) Entertainment expenses, 8) Commission, advertising, and selling expenses, 9) Other tax expenses, 10) Donation expenses, 11) Management, consultant, other technical, and other similar services expenses, 12) Royalty expenses, 13) Bad debts written off expenses, 14) Amortization/depletion and depreciation expenses, 15) Increase/decrease in provisions, 16) Loss on disposal of fixed assets, 17) Realized exchange loss, 18) Unrealized exchange loss, 19) Other expenses.

Interest Expense paid to residents (Q21-5) : Self-Explanatory

Interest Expense paid to non-residents (Q21-6) : Self-Explanatory

Profit Tax (Q21-7) : Self-Explanatory

Costs of Products Sold (Production Enterprise) (Q21-8) : Self-Explanatory

Industrial classification of establishments/entities (Q10/ Q14)

The main industry of an establishment is determined based on the kind of its main business activities. Basically, the industrial classification is based on Cambodia Standard Industrial Classification (CSIC) Ver.1 and United Nations ISIC Rev.4 (International Standard Industrial Classification, Revision 4).

The main industry of an entity is determined based on the kind of its main economic activities basically according to ISIC Rev.4.

The second main industry of an entity is determined based on the kind of its second main economic activities basically according to CSIC Ver.1 and ISIC Rev.4.

SECTION II:

Application to National Accounts

* The final results are based on the administrative areas promulgated on 18 May 2011.

Introduction

In our previous report¹ on the applicability of the results of the Economic Census of 2011 (hereafter, the Census 2011) to national accounting purposes (hereafter, the 2013 Report), we conclude that the Census has been a big step forward in building up the source data for the Cambodian SNA², but we also present a few hard tasks to be tackled in the future. Most important among them is that the Census 2011 does not offer information to identify the amount of salaries and wages and other factor costs involved in direct production processes. Hence, it is not possible to construct figures which correspond to the SNA concept of compensation of employees, normally the largest component of gross value added, nor consumption of fixed asset, another important component of gross value added. This fact severely limits the Census 2011's usefulness from the SNA point of view.

Based on these observations, the 2013 Report makes a recommendation on information to be collected in the then planned inter-censal survey, which has been conducted as the Cambodian Inter-censal Economic Survey 2014 (hereafter, the CIES 2014). The CIES 2014 has successfully collected data on factor costs involved in the production branches of 490 entities. In the present report, we try to compile and analyze production costs data and explore ways to use them to expand the Census 2011 data for the SNA purposes.

Section 1 offers a time comparison of the Cambodian economy based on the Census 2011 and the CIES 2014. In section 2, the data of the CIES 2014 are compiled in the SNA tabulation and analyzed. In section 3, the results of section 2 is used to rearrange the Census 2011 data into the full SNA format. Section 4 concludes.

¹ 'Economic Census of Cambodia 2011 Analysis of the Census Results, Report No.11, Application to National Accounts' National Institute of Statistics, Ministry of Planning, February 2013

² SNA (the system of national accounts) is a comprehensive framework to record economic transactions and resulting changes in balance sheets of a national economy.

1. A comparison between the Census 2011 and the CIES 2014

In the 2013 Report, data collected from the 920 respondents with complete financial records are aggregated into the SNA table form, via correspondences described in Appendix 1, with the results shown in Table 1.1. Because cost data for direct production branches are not disaggregated, it is not possible to have separate estimates for intermediate consumption and compensation of employees, hence they are put together in this table.

At the total activities level, the sum of intermediate consumption and compensation of employees accounts for 88.2% of output, consumption of fixed capital 4.5%, net taxes on production 0.9%, and operating surplus 6.4%. While four sectors (Water supply, Accommodation and food, Finance and insurance, Administrative and support service) enjoy operating surplus of more than 20% of output, five sectors (Mining, Wholesale and retail trade, Real estate, Human health and social work, Arts, entertainment and recreation) show negative operating surplus.

The CIES 2014, on the other hand, has collected data from 490 respondents with complete financial records. This dataset has a breakdown of direct production costs into detailed factor costs and other expenses. For comparison purposes, however, the data are compiled in Table 1.2 in the same format as in Table 1.1.

Table 1.1 SNA tabulation of the Census 2011 results (920 respondents)

	Value (million US\$)					Share in Output (%)			
	Output	Intermediate consumption + Compensation of employees	Consumption of fixed capital	Taxes on production (less) Subsidies	Operating surplus	Intermediate consumption + Compensation of employees	Consumption of fixed capital	Taxes on production (less) Subsidies	Operating surplus
Total	4,699.7	4,144.1	210.6	40.9	301.8	88.2	4.5	0.9	6.4
Mining and quarrying	0.8	2.7	0.0	0.1	-2.1	353.3	5.5	12.8	-271.6
Manufacturing	1,935.9	1,871.7	24.9	31.9	7.3	96.7	1.3	1.6	0.4
Electricity, gas, steam and air conditioning supply	478.7	369.6	11.2	7.7	89.9	77.2	2.3	1.6	18.8
Water supply; sewerage, waste management	34.7	21.2	5.0	-0.2	8.8	60.9	14.5	-0.7	25.2
Construction	57.9	47.7	1.7	0.1	8.4	82.5	2.9	0.2	14.4
Wholesale and retail trade; repair of motor vehicles and motorcycles	984.6	974.3	13.0	2.7	-5.7	99.0	1.3	0.3	-0.6
Transportation and storage	114.8	95.8	12.3	1.9	3.9	83.4	10.7	1.7	3.4
Accommodation and food service activities	141.4	56.5	18.3	1.0	65.3	40.0	12.9	0.7	46.2
Information and communication	519.7	411.6	86.6	0.3	21.2	79.2	16.7	0.1	4.1
Financial and insurance activities	336.6	204.5	27.0	2.4	102.4	60.8	8.0	0.7	30.4
Real estate activities	9.7	13.2	1.1	0.2	-4.8	136.2	11.3	1.7	-49.3
Professional, scientific and technical activities	9.8	8.8	1.2	-1.3	1.1	88.9	12.2	-13.2	10.9
Administrative and support service activities	19.3	12.7	2.2	-0.1	4.5	65.5	11.6	-0.3	23.2
Education	22.7	16.9	2.2	-0.6	4.0	74.4	9.6	-2.5	17.7
Human health and social work activities	17.6	19.6	1.4	-1.6	-1.8	111.4	8.0	-9.1	-10.4
Arts, entertainment and recreation	7.8	7.1	1.8	0.6	-1.8	91.8	23.6	7.4	-22.8
Other service activities	7.7	10.1	0.6	-4.2	1.2	131.0	7.7	-54.8	16.0

Table 1.2 shows a remarkable improvement in operating surplus, which accounts for 25.5% of the output of total industry as compared with 6.4% in Table 1.1. Manufacturing sector, which weighs more in Table 1.2 than in Table 1.1, accounts for a majority of operating surplus followed by Finance and insurance. A low profit rate observed in Table 1.1 may have been due to economic trends particular to the observation year of the Census 2011, 2010, when the world economy was in an adjustment process after the global financial crisis in 2008. The CIES 2014, although a sample survey with a limited sample size, has captured the recovery and expansion of the Cambodian economy during the three year period after the Census 2011.

Table 1.2 SNA tabulation of the CIES 2014 results (490 respondents)

	Value (million US\$)					Share in Output (%)			
	Output	Intermediate consumption + Compensation of employees	Consumption of fixed capital	Taxes on production (less) Subsidies	Operating surplus	Intermediate consumption + Compensation of employees	Consumption of fixed capital	Taxes on production (less) Subsidies	Operating surplus
Total	6,705.3	4,586.1	268.9	59.6	1,790.7	68.4	4.0	0.9	26.7
Mining and quarrying	0.0	0.0	0.1	0.1	-0.2	-	-	-	-
Manufacturing	4,011.7	2,749.7	21.7	53.6	1,186.7	68.4	0.5	1.3	29.7
Electricity, gas, steam and air conditioning supply	66.4	61.3	0.0	0.0	5.0	92.2	0.0	0.0	7.7
Water supply; sewerage, waste management	59.8	40.0	3.2	-0.9	17.5	65.6	5.5	-1.6	30.5
Construction	72.5	41.6	10.1	-1.1	21.9	56.0	14.4	-1.5	31.1
Wholesale and retail trade; repair of motor vehicles and motorcycles	699.9	651.1	9.1	2.4	37.3	63.3	6.9	1.8	28.0
Transportation and storage	172.9	147.8	20.1	1.3	3.7	85.5	11.6	0.8	2.1
Accommodation and food service activities	110.4	78.1	20.5	2.5	9.3	69.1	19.6	2.4	8.8
Information and communication	304.8	161.3	117.6	0.3	25.5	52.3	39.1	0.1	8.5
Financial and insurance activities	980.3	527.0	53.1	4.6	395.7	53.6	5.4	0.5	40.5
Real estate activities	0.0	0.0	0.0	0.0	0.0	-	-	-	-
Professional, scientific and technical activities	0.0	0.0	0.0	0.0	0.0	-	-	-	-
Administrative and support service activities	103.9	18.5	3.3	0.4	81.8	17.8	3.2	0.4	78.7
Education	45.7	26.4	4.8	0.7	13.8	57.7	10.5	1.6	30.2
Human health and social work activities	33.4	36.8	4.4	-4.9	-2.9	110.1	13.3	-14.6	-8.8
Arts, entertainment and recreation	1.6	1.6	0.5	0.1	-0.6	97.6	32.9	8.2	-38.7
Other service activities	41.9	44.9	0.3	0.4	-3.7	107.1	0.8	1.0	-8.9

2. SNA compilation of the CIES 2014 results

One of the major purposes of the CIES 2014 from the SNA's viewpoint is to obtain factor cost data detailed enough to estimate value added components as defined in the SNA. In Table 2.1, the CIES 2014 results are aggregated into SNA output, intermediate consumption and four components of value added.

Entries in this table are defined as follows. Symbols in parentheses are the codes used in the CIES 2014 questionnaire, which can be found in Appendix 1.

Output = Sales of manufactured products and services (B1+B3) + Commercial margin (B2-B5) + Rental received (B12).³

Intermediate consumption = Costs of services supplied (B5.1) + Fuel, gas, electricity and water expenses (B21) + Travelling and accommodation expenses (B22) + Transportation expenses (B23) + Rental expenses (B24) + Repair and maintenance expenses (B25) + Entertainment expenses (B26) + Commission, advertising and selling expenses (B27) + Management, consultation, other technical and similar service expenses (B30) + Expenses on raw materials and supplies used (C6) + Fuel, water and power (C10) + Packaging (C11) + Sub-contract and production service costs by other enterprises (C13) + Other manufacturing costs (C14)

Compensation of employees = Salaries expenses (B20) + Salaries for managers and workers in the production (C8)

Consumption of fixed capital = Amortization, depletion and/or depreciation expenses (B33) + Amortization of intangible assets such as goodwill (C9) + Depreciation of plants and equipment (C12)

Taxes on production less subsidies = Other tax expenses (B28) – Subsidy/grants (B8)

Operating surplus = Output – Intermediate consumption – Compensation of employees – Consumption of fixed capital – Taxes on production less subsidies

Table 2.1 shows the compilation of the CIES 2014 results into a full-fledged SNA format. Outputs in this table are smaller than those in Table 1.2 due to a change in the definition. Operating surplus of Manufacturing is substantially reduced in this table compared with that in Table 1.2 and overtaken by that of Finance and insurance which remains the same between the two tables. A large increase in operating surplus is observed for Wholesale and retail trade between the two tables.

These differences between the two ways of compilation are due to the fact that “Costs of products sold” include, among other expenses, differences between the opening and closing balances of inventories (C16–C17 and C1–C18), which is required by the financial recording rules.

³ In the calculation for the 2013 Report, output is defined as B1+B2+B3+B12.

Changes in inventories are components of final expenditure in the SNA, hence do not constitute costs of production. While intermediate consumption in Table 1.2 includes “Costs of products sold” entirely, intermediate consumption in Table 2.1 includes only those expenses pertinent to production costs on an accrual basis in the SNA. These notable differences between the two tables witness the fact that the breakdown of production factor costs is indispensable for the SNA compilation.

In Table 2.2 and Table 2.3, and in Figure 2.1 and Figure 2.2, intermediate consumption, compensation of employees and consumption of fixed capital are shown separately for the general and administrative branch and the production branch of enterprises. Intermediate consumption is found to be predominantly large in the production branch of Manufacturing, followed by the general and administrative branch of Finance and Insurance, Manufacturing, Information and communication and Transportation and storage. Compensation of employees is large in Manufacturing and Finance and insurance. Information and communication has large consumption of fixed capital presumably reflecting its large infrastructure.

Table 2.1 SNA tabulation of the CIES 2014 results (490 respondents) with detailed production costs

	Value (million US\$)						Share in Output (%)				
	Output	Inter-mediate consumption	Compensation of employees	Consumption of fixed capital	Taxes on production (less) Subsidies	Operating surplus	Inter-mediate consumption	Compensation of employees	Consumption of fixed capital	Taxes on production (less) Subsidies	Operating surplus
Total	6,103.2	3,817.9	855.5	358.0	59.6	1,012.2	62.6	14.0	5.9	1.0	16.6
Mining and quarrying	-	-	-	-	-	-	-	-	-	-	-
Manufacturing	3,998.3	3,040.7	444.1	93.2	53.6	366.7	76.0	11.1	2.3	1.3	9.2
Electricity, gas, steam and air conditioning supply	64.7	54.5	2.5	3.7	0.0	3.9	84.3	3.9	5.8	0.0	6.0
Water supply; sewerage, waste management	57.5	19.6	11.3	10.2	-0.9	17.3	34.1	19.7	17.7	-1.6	30.1
Construction	70.2	28.0	9.0	10.1	-1.1	24.2	39.8	12.9	14.4	-1.5	34.5
Wholesale and retail trade; repair of motor vehicles and motorcycles	133.2	26.0	14.6	9.3	2.4	80.9	19.5	10.9	7.0	1.8	60.8
Transportation and storage	172.9	116.5	31.3	20.1	1.3	3.7	67.4	18.1	11.6	0.8	2.1
Accommodation and food service activities	104.3	50.9	20.9	20.5	2.5	9.5	48.8	20.0	19.6	2.4	9.1
Information and communication	300.7	129.9	26.9	117.6	0.3	26.0	43.2	8.9	39.1	0.1	8.6
Financial and insurance activities	977.4	279.5	244.6	53.1	4.6	395.7	28.6	25.0	5.4	0.5	40.5
Real estate activities	-	-	-	-	-	-	-	-	-	-	-
Professional, scientific and technical activities	-	-	-	-	-	-	-	-	-	-	-
Administrative and support service activities	103.9	11.5	7.0	3.3	0.4	81.8	11.1	6.7	3.2	0.4	78.7
Education	45.7	10.0	16.4	10.9	0.7	7.8	21.9	35.9	23.7	1.6	17.0
Human health and social work activities	33.4	21.3	15.4	4.4	-4.9	-2.9	63.9	46.2	13.3	-14.6	-8.8
Arts, entertainment and recreation	1.6	0.8	0.8	0.5	0.1	-0.6	50.1	47.5	32.9	8.2	-38.7
Other service activities	39.4	28.6	10.7	1.1	0.4	-1.4	72.5	27.1	2.8	1.1	-3.6

Table 2.2 Production factor costs by branch: value (CIES 2014 results, 490 respondents)

	Value (million US\$)								
	General and administrative branch			Production branch			Total		
	Inter-mediate consumption	Compensation of employees	Consumption of fixed capital	Inter-mediate consumption	Compensation of employees	Consumption of fixed capital	Inter-mediate consumption	Compensation of employees	Consumption of fixed capital
Total	877.1	524.0	268.9	2,940.9	331.4	89.2	3817.9	855.5	358.0
Mining and quarrying	-	-	-	-	-	-	-	-	-
Manufacturing	204.4	124.2	21.7	2,836.3	319.9	71.5	3040.7	444.1	93.2
Electricity, gas, steam and air conditioning supply	0.3	1.4	0.0	54.2	1.2	3.7	54.5	2.5	3.7
Water supply; sewerage, waste management	5.3	10.7	3.2	14.3	0.6	7.0	19.6	11.3	10.2
Construction	27.7	8.5	10.1	0.3	0.5	0.0	28.0	9.0	10.1
Wholesale and retail trade; repair of motor vehicles and motorcycles	14.9	14.4	9.1	11.1	0.1	0.1	26.0	14.6	9.3
Transportation and storage	116.5	31.3	20.1	0.0	0.0	0.0	116.5	31.3	20.1
Accommodation and food service activities	50.9	20.9	20.5	0.0	0.0	0.0	50.9	20.9	20.5
Information and communication	129.8	26.9	117.6	0.1	0.0	0.0	129.9	26.9	117.6
Financial and insurance activities	279.5	244.6	53.1	0.0	0.0	0.0	279.5	244.6	53.1
Real estate activities	-	-	-	-	-	-	-	-	-
Professional, scientific and technical activities	-	-	-	-	-	-	-	-	-
Administrative and support service activities	11.5	7.0	3.3	0.0	0.0	0.0	11.5	7.0	3.3
Education	10.0	16.4	4.8	0.0	0.0	6.0	10.0	16.4	10.9
Human health and social work activities	21.3	15.4	4.4	0.0	0.0	0.0	21.3	15.4	4.4
Arts, entertainment and recreation	0.8	0.8	0.5	0.0	0.0	0.0	0.8	0.8	0.5
Other service activities	4.0	1.7	0.3	24.6	9.0	0.8	28.6	10.7	1.1

Figure 2.1 Production factor costs by branch: Total industry

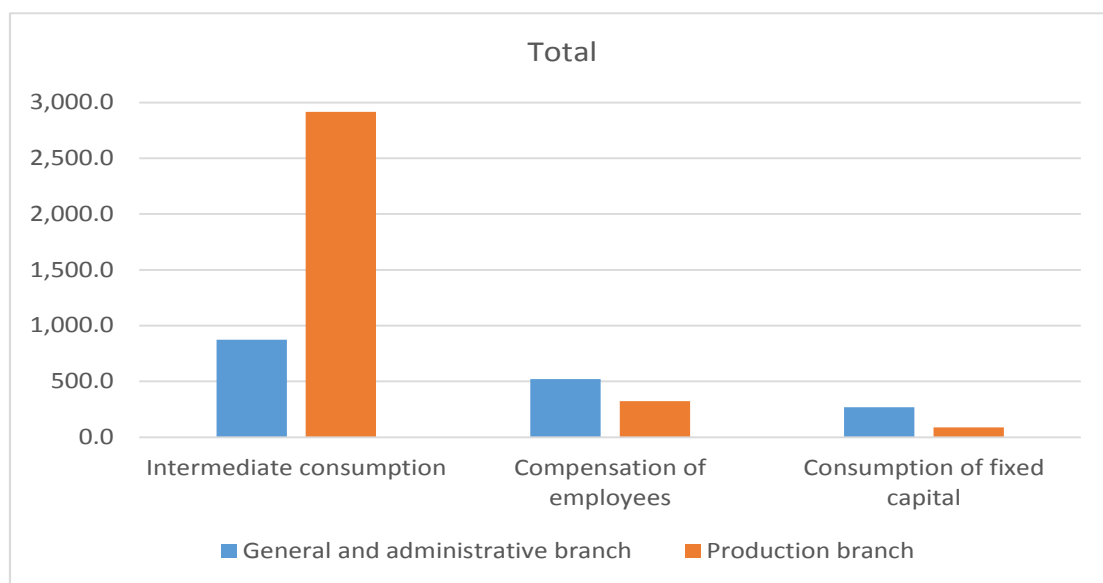


Figure 2.2 Production factor costs by branch: Manufacturing

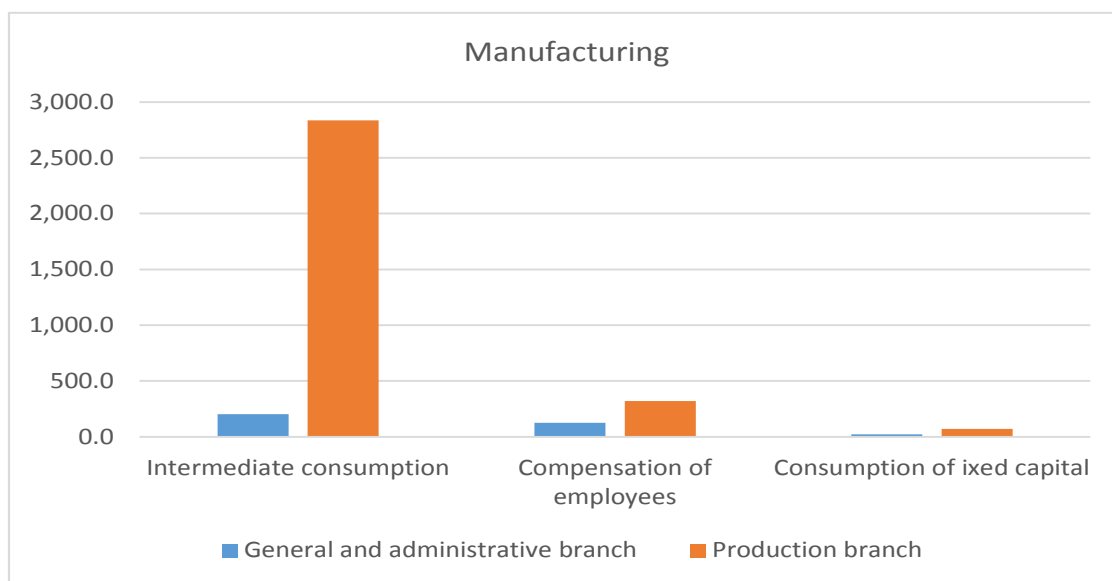


Table 2.3 Production factor costs by branch: share (CIES 2014 results, 490 respondents)

	General and administrative branch			Production branch			Total			Share(%)
	Inter-mediate consumption	Compensation of employees	Consumption of fixed capital	Inter-mediate consumption	Compensation of employees	Consumption of fixed capital	Inter-mediate consumption	Compensation of employees	Consumption of fixed capital	
Total	23.0	61.8	75.2	77.0	38.2	24.8	100.0	100.0	100.0	
Mining and quarrying	-	-	-	-	-	-	-	-	-	
Manufacturing	6.7	28.0	23.3	93.3	72.0	76.7	100.0	100.0	100.0	
Electricity, gas, steam and air conditioning supply	0.6	53.5	0.6	99.4	46.5	99.4	100.0	100.0	100.0	
Water supply; sewerage, waste management	27.1	94.6	31.1	72.9	5.4	68.9	100.0	100.0	100.0	
Construction	99.1	94.1	99.9	0.9	5.9	0.1	100.0	100.0	100.0	
Wholesale and retail trade; repair of motor vehicles and motorcycles	57.3	99.0	98.6	42.7	1.0	1.4	100.0	100.0	100.0	
Transportation and storage	100.0	100.0	100.0	0.0	0.0	0.0	100.0	100.0	100.0	
Accommodation and food service activities	100.0	100.0	100.0	0.0	0.0	0.0	100.0	100.0	100.0	
Information and communication	99.9	99.9	100.0	0.1	0.1	0.0	100.0	100.0	100.0	
Financial and insurance activities	100.0	100.0	100.0	0.0	0.0	0.0	100.0	100.0	100.0	
Real estate activities	-	-	-	-	-	-	-	-	-	
Professional, scientific and technical activities	-	-	-	-	-	-	-	-	-	
Administrative and support service activities	100.0	100.0	100.0	0.0	0.0	0.0	100.0	100.0	100.0	
Education	100.0	99.8	44.4	0.0	0.2	55.6	100.0	100.0	100.0	
Human health and social work activities	100.0	100.0	100.0	0.0	0.0	0.0	100.0	100.0	100.0	
Arts, entertainment and recreation	100.0	100.0	100.0	0.0	0.0	0.0	100.0	100.0	100.0	
Other service activities	13.9	15.5	29.2	86.1	84.5	70.8	100.0	100.0	100.0	

Figure 2.3 shows output cost compositions of the sections of industries. Intermediate consumption accounts for large shares in Manufacturing, Electricity, gas, steam and air conditioning and Transportation and storage. The share of compensation of employees is large in Water supply, sewerage and waste management, Transportation and storage, Accommodation and food service and Finance and insurance. Consumption of fixed capital accounts for large shares in Water supply, sewerage and waste management, Construction, Transportation and storage, Accommodation and food service and Information and communication.

Figure 2.3 Output cost compositions of the sections of industries

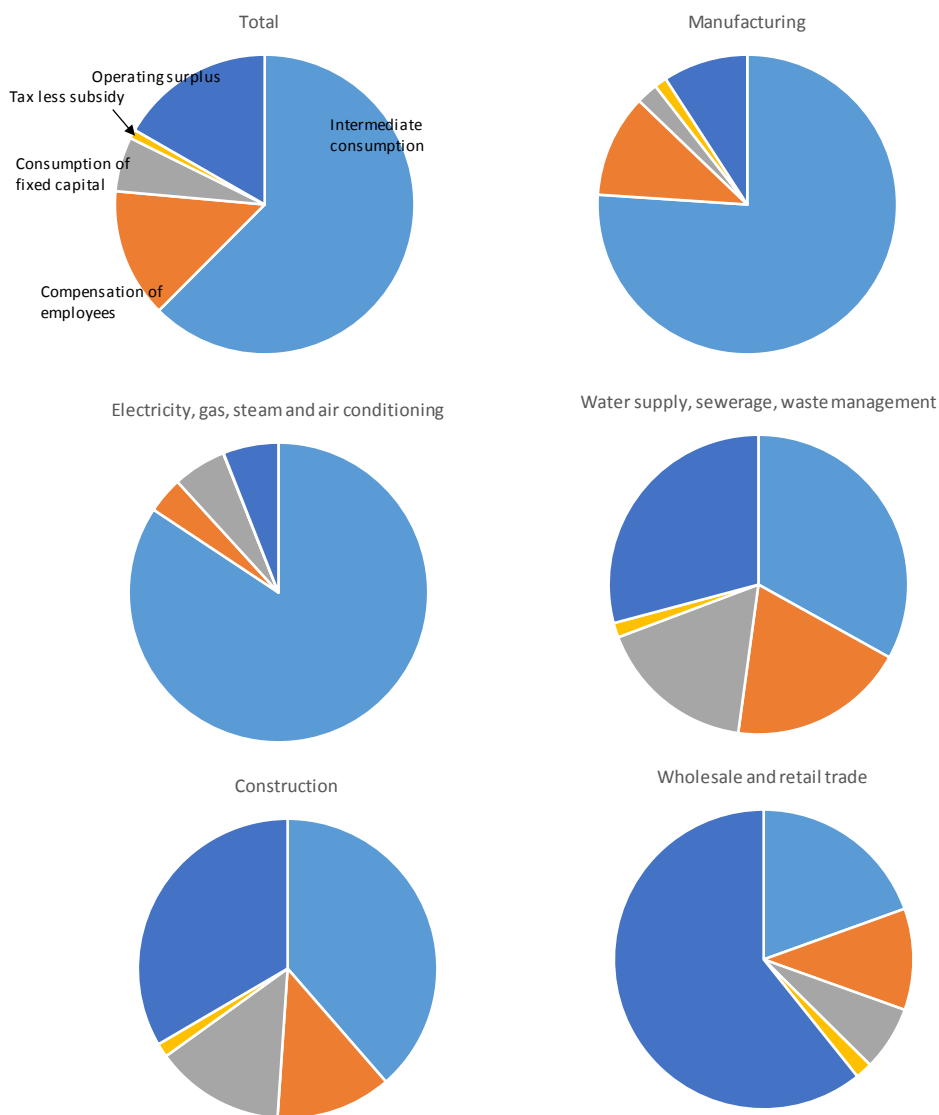
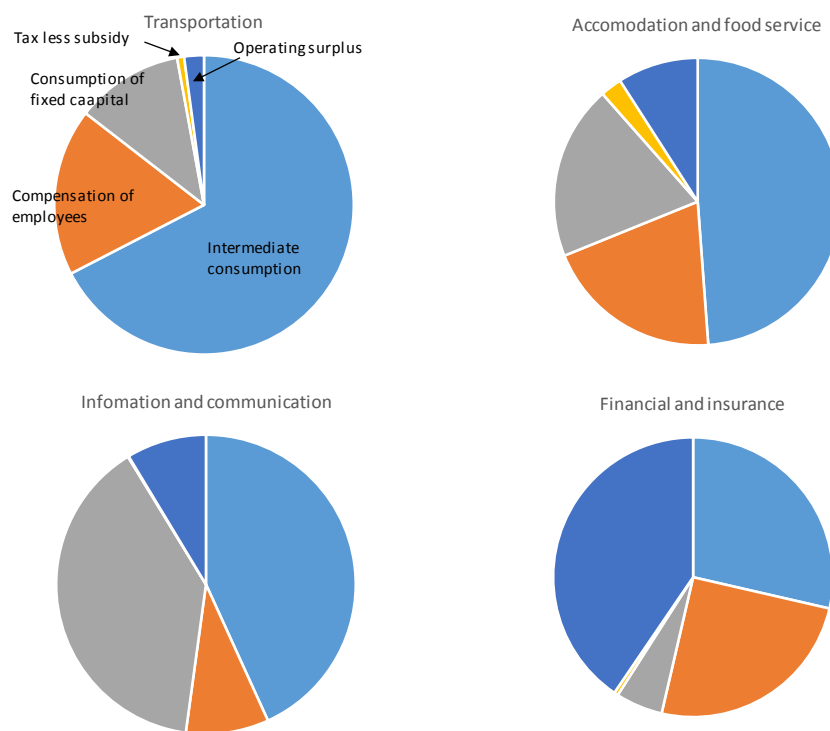


Figure 2.3 Output cost compositions of the sections of industries (continued)



3. Rearranging the SNA tabulation of the Census 2011 data

Now that information on detailed production costs is available from the CIES 2014, it is possible to disaggregate factor costs of the Census 2011 data and rearrange them in the SNA format. For this purpose, “Costs of products sold of production enterprises” (B4) are disaggregated into the four factor cost components (intermediate consumption, compensation of employees, consumption of fixed capital and taxes on production less subsidies) of the SNA, using their shares in the corresponding sectors in the CIES 2014. And operating surplus is determined residually. For sectors for which these cost shares are not available, those at the total industry level are used. The results are presented in Table 3.1 for the aggregation from the 920 respondents with complete financial records in the Census 2011.

Table 3.1 SNA tabulation of the Census 2011 results (920 respondents): rearranged

	Value (million US\$)						Share in Output (%)				
	Output	Inter-mediate consumption	Compensation of employees	Consumption of fixed capital	Taxes on production (less) Subsidies	Operating surplus	Inter-mediate consumption	Compensation of employees	Consumption of fixed capital	Taxes on production (less) Subsidies	Operating surplus
Total	4,066.2	2,895.9	558.3	274.0	40.9	297.0	71.2	13.7	6.7	1.0	7.3
Mining and quarrying	0.8	2.2	0.5	0.1	0.1	-2.1	-	-	-	-	-
Manufacturing	1,902.0	1,495.7	313.6	59.6	31.9	1.2	78.6	16.5	3.1	1.7	0.1
Electricity, gas, steam and air conditioning supply	478.7	333.5	13.9	33.4	7.7	90.2	69.7	2.9	7.0	1.6	18.8
Water supply; sewerage, waste management	33.8	11.1	6.2	8.0	-0.2	8.8	32.9	18.3	23.6	-0.7	25.9
Construction	53.3	40.6	2.5	1.7	0.1	8.4	76.2	4.8	3.2	0.2	15.7
Wholesale and retail trade; repair of motor vehicles and motorcycles	451.2	412.1	25.2	16.3	2.7	-5.1	91.3	5.6	3.6	0.6	-1.1
Transportation and storage	112.1	76.6	16.5	12.3	1.9	4.8	68.3	14.7	11.0	1.7	4.3
Accommodation and food service activities	138.1	35.3	17.7	18.3	1.0	65.9	25.5	12.8	13.2	0.7	47.7
Information and communication	478.7	339.1	31.5	86.6	0.3	21.2	70.8	6.6	18.1	0.1	4.4
Financial and insurance activities	336.6	108.7	95.9	27.0	2.4	102.7	32.3	28.5	8.0	0.7	30.5
Real estate activities	4.5	7.2	0.8	1.1	0.2	-4.8	-	-	-	-	-
Professional, scientific and technical activities	7.3	3.0	3.2	1.2	-1.3	1.2	-	-	-	-	-
Administrative and support service activities	138.1	35.3	17.7	18.3	1.0	65.9	25.5	12.8	13.2	0.7	47.7
Education	22.7	6.0	11.0	2.2	-0.6	4.2	26.2	48.2	9.6	-2.5	18.4
Human health and social work activities	16.5	10.7	7.7	1.5	-1.6	-1.8	65.3	46.5	9.0	-9.8	-11.1
Arts, entertainment and recreation	7.5	3.2	3.7	1.8	0.6	-1.8	43.0	48.6	24.4	7.6	-23.6
Other service activities	7.5	5.7	4.1	0.7	-4.2	1.2	75.2	55.0	9.3	-55.8	16.3

Next, the contents of Table 3.1 covering 920 respondents are expanded to include information from much wider respondents. The Census 2011 results covering information from the 496,355 respondents contain the aggregation for “Annual revenues” and “Annual expenses”. The former corresponds to “Operating revenues” in the 920-respondent based aggregation, and the latter to the sum of “Operating costs” and “Operating expenses”. “Operating expenses” from the 920

respondents are decomposed into a number of items, and “Operating costs” are broken down as is described in the previous paragraph. But the data from the 496,355 respondents do not have such decomposition. The aggregate revenues and costs data from the latter are disaggregated by using the rearranged revenues and expenses data from the 920 respondents as prorating factors, and then reorganized into the SNA table form. Disaggregation is conducted at 4-digit activity codes and upper levels. For some activities at 4-digit codes, prorating factors are not available, and all detailed items are left blank. The results are shown in Table 3.2.

Compared to the results in Table 3.1, the share of intermediate consumption is significantly lower except for a few services sectors (Accommodation and food services, Administrative and support services). Conversely, the share of operating surplus in output is higher in most of the activities with only a few exceptions (Accommodation and food services, Information and communication, Administrative and support services).

Table 3.2 SNA tabulation of the Census 2011 results (496,355 respondents): rearranged

	Value (million US\$)						Share in Output (%)				
	Output	Inter-mediate consumption	Compensation of employees	Consumption of fixed capital	Taxes on production (less) Subsidies	Operating surplus	Inter-mediate consumption	Compensation of employees	Consumption of fixed capital	Taxes on production (less) Subsidies	Operating surplus
Total	10,134.9	5,728.8	1,328.1	616.3	-24.7	2,486.4	56.5	13.1	6.1	-0.2	24.5
Mining and quarrying	55.2	32.3	7.4	1.4	1.5	12.6	-	-	-	-	-
Manufacturing	2,773.7	1,998.9	419.1	79.7	42.6	233.4	72.1	15.1	2.9	1.5	8.4
Electricity, gas, steam and air conditioning supply	563.9	393.9	16.4	39.4	9.1	105.1	69.9	2.9	7.0	1.6	18.6
Water supply; sewerage, waste management	46.6	14.7	8.2	10.5	-0.3	13.4	31.6	17.6	22.6	-0.6	28.9
Construction	59.9	44.9	2.8	1.9	0.1	10.2	75.0	4.7	3.1	0.2	17.1
Wholesale and retail trade; repair of motor vehicles and motorcycles	2,923.5	1,822.0	111.2	71.9	12.1	906.2	62.3	3.8	2.5	0.4	31.0
Transportation and storage	186.7	107.6	23.2	17.3	2.7	36.0	57.6	12.4	9.3	1.4	19.3
Accommodation and food service activities	928.9	276.2	138.2	142.9	8.1	363.5	29.7	14.9	15.4	0.9	39.1
Information and communication	521.9	376.2	34.9	96.1	0.3	14.3	72.1	6.7	18.4	0.1	2.7
Financial and insurance activities	823.4	258.8	228.3	64.2	5.7	266.3	31.4	27.7	7.8	0.7	32.3
Real estate activities	15.5	11.5	1.3	1.8	0.3	0.6	-	-	-	-	-
Professional, scientific and technical activities	20.5	5.6	6.0	2.3	-2.4	9.1	-	-	-	-	-
Administrative and support service activities	928.9	276.2	138.2	142.9	8.1	363.5	29.7	14.9	15.4	0.9	39.1
Education	214.5	47.4	87.2	17.4	-4.4	66.9	22.1	40.7	8.1	-2.1	31.2
Human health and social work activities	467.3	142.4	101.5	19.7	-21.4	225.1	30.5	21.7	4.2	-4.6	48.2
Arts, entertainment and recreation	157.8	46.2	52.3	26.2	8.2	25.0	29.3	33.1	16.6	5.2	15.8
Other service activities	300.0	116.7	85.5	14.4	-86.6	170.1	38.9	28.5	4.8	-28.9	56.7

Table 3.3 and Table 3.4 show the SNA tabulations for the subsectors of manufacturing. Table 3.3 is on 920-respondent basis, and Table 3.4 is its extension covering 496,355 respondents. Observations made in the 2013 Report remain essentially the same. The share of intermediate consumption and compensation of employees in output is lower in Table 3.4 with a broader

respondent base, and the share of operating surplus in output is higher with only two exceptions (Tobacco products and Other transport equipment).

In Table 3.3, six subsectors (Wearing apparel, Leather and related products, Chemical and chemical products, Basic metals, Other manufacturing and Repair and installation of machinery and equipment) show negative operating surplus, while in Table 3.4, only one subsector (Leather and related products) has negative operating surplus.

The SNA tabulations for the subsectors of sections other than Manufacturing can be found in Appendix 2.

Table 3.3 SNA tabulation of the Census 2011 results (920 respondents): rearranged
(subsectors of manufacturing)

	Value (million US\$)						Share in Output (%)				
	Output	Inter-mediate consumption	Compensation of employees	Consumption of fixed capital	Taxes on production (less) Subsidies	Operating surplus	Inter-mediate consumption	Compensation of employees	Consumption of fixed capital	Taxes on production (less) Subsidies	Operating surplus
Manufacturing	1,902.0	1,495.7	313.6	59.6	31.9	1.2	78.6	16.5	3.1	1.7	0.1
Food products	129.8	103.3	14.3	4.2	1.3	6.8	-	-	-	-	-
Beverages	133.5	72.6	12.6	3.4	20.0	25.0	54.4	9.4	2.5	15.0	18.7
Tobacco products	57.8	31.0	8.8	2.6	9.1	6.3	53.6	15.2	4.6	15.7	10.9
Textiles	50.1	40.5	7.2	2.0	0.0	0.4	80.8	14.4	4.0	0.0	0.8
Wearing apparel	1,364.1	1,129.0	239.6	41.5	0.9	-47.0	82.8	17.6	3.0	0.1	-3.4
Leather and related products	62.0	50.5	18.3	1.4	0.0	-8.1	81.4	29.5	2.2	0.0	-13.1
Wood and of products of wood and cork	0.2	0.2	0.0	0.0	0.0	0.0	78.2	14.1	3.1	10.1	-5.5
Paper and paper products	5.1	4.2	0.7	0.2	0.0	0.0	81.5	14.1	3.9	0.1	0.4
Printing and reproduction of recorded media	4.4	1.5	0.9	0.0	0.1	2.0	34.2	19.5	0.6	1.6	44.1
Coke and refined petroleum products	0.0	0.0	0.0	0.0	0.0	0.0	-	-	-	-	-
Chemicals and chemical products	16.2	11.3	4.2	2.0	0.5	-1.8	69.7	26.2	12.6	2.8	-11.3
Pharmaceutical products	1.5	0.6	0.2	0.1	0.0	0.6	42.3	14.2	3.4	1.0	39.0
Rubber and plastics products	1.6	0.9	0.2	0.4	0.0	0.2	53.0	12.3	22.6	0.6	11.4
Other non-metallic mineral products	4.5	3.8	0.4	0.1	0.0	0.2	84.8	9.3	1.7	0.0	4.1
Basic metals	8.8	8.7	1.1	0.2	0.0	-1.2	98.3	12.9	2.6	0.0	-13.8
Fabricated metal products	13.9	10.7	1.4	0.4	0.0	1.4	76.8	10.1	3.0	0.1	10.0
Computer, electronic and optical products	0.0	0.0	0.0	0.0	0.0	0.0	-	-	-	-	-
Electrical equipment	0.0	0.0	0.0	0.0	0.0	0.0	-	-	-	-	-
Machinery and equipment n.e.c.	0.0	0.0	0.0	0.0	0.0	0.0	-	-	-	-	-
Motor vehicles, trailers and semi-trailers	0.0	0.0	0.0	0.0	0.0	0.0	-	-	-	-	-
Other transport equipment	43.5	22.3	2.7	0.6	0.0	17.9	51.3	6.1	1.4	0.0	41.2
Furniture	0.0	0.0	0.0	0.0	0.0	0.0	-	-	-	-	-
Other manufacturing	4.8	4.7	0.9	0.4	0.0	-1.1	97.9	17.8	8.1	0.1	-24.0
Repair and installation of machinery and equipment	0.1	0.1	0.0	0.2	0.0	-0.3	168.1	37.9	289.7	2.2	-397.8

Table 3.2 SNA tabulation of the Census 2011 results (496,355 respondents): rearranged
(subsectors of manufacturing)

	Value (million US\$)						Share in Output (%)				
	Output	Inter-mediate consumption	Compensation of employees	Consumption of fixed capital	Taxes on production (less) Subsidies	Operating surplus	Inter-mediate consumption	Compensation of employees	Consumption of fixed capital	Taxes on production (less) Subsidies	Operating surplus
Manufacturing	2,773.7	1,998.9	419.1	79.7	42.6	233.4	72.1	15.1	2.9	1.5	8.4
Food products	312.0	215.0	29.8	8.7	2.6	55.8	-	-	-	-	-
Beverages	335.7	177.1	30.6	8.2	48.8	70.9	52.8	9.1	2.5	14.5	21.1
Tobacco products	57.7	31.8	9.0	2.7	9.3	4.9	55.1	15.6	4.7	16.2	8.4
Textiles	80.9	58.9	10.5	2.9	0.0	8.5	72.9	13.0	3.6	0.0	10.5
Wearing apparel	1,565.6	1,233.9	261.9	45.4	1.0	23.4	78.8	16.7	2.9	0.1	1.5
Leather and related products	73.6	58.0	21.0	1.6	0.0	-7.0	78.8	28.6	2.1	0.0	-9.6
Wood and of products of wood and cork	11.2	6.0	1.1	0.2	0.8	3.1	53.6	9.7	2.1	6.9	27.7
Paper and paper products	23.2	16.5	2.9	0.8	0.0	3.1	71.0	12.3	3.4	0.1	13.2
Printing and reproduction of recorded media	11.8	4.0	2.3	0.1	0.2	5.4	33.4	19.1	0.6	1.5	45.4
Coke and refined petroleum products	0.0	0.0	0.0	0.0	0.0	0.0	-	-	-	-	-
Chemicals and chemical products	47.2	25.8	9.7	4.7	1.0	5.9	54.8	20.6	9.9	2.2	12.5
Pharmaceutical products	1.5	0.7	0.2	0.1	0.0	0.6	43.6	14.7	3.5	1.0	37.1
Rubber and plastics products	4.7	2.3	0.5	1.0	0.0	0.9	47.9	11.2	20.4	0.6	19.9
Other non-metallic mineral products	48.8	31.4	3.4	0.6	0.0	13.4	64.3	7.0	1.3	0.0	27.3
Basic metals	15.0	12.6	1.6	0.3	0.0	0.4	84.2	11.0	2.2	0.0	2.5
Fabricated metal products	70.7	46.2	6.1	1.8	0.0	16.5	65.4	8.6	2.5	0.1	23.4
Computer, electronic and optical products	0.0	0.0	0.0	0.0	0.0	0.0	-	-	-	-	-
Electrical equipment	0.0	0.0	0.0	0.0	0.0	0.0	-	-	-	-	-
Machinery and equipment n.e.c.	0.0	0.0	0.0	0.0	0.0	0.0	-	-	-	-	-
Motor vehicles, trailers and semi-trailers	0.0	0.0	0.0	0.0	0.0	0.0	-	-	-	-	-
Other transport equipment	46.6	24.5	2.9	0.7	0.0	18.5	52.6	6.3	1.4	0.0	39.7
Furniture	0.0	0.0	0.0	0.0	0.0	0.0	-	-	-	-	-
Other manufacturing	26.1	16.2	3.0	1.3	0.0	5.6	62.2	11.3	5.1	0.1	21.3
Repair and installation of machinery and equipment	8.5	1.4	0.3	2.5	0.0	4.2	17.0	3.8	29.4	0.2	49.5

4. Evaluation and future tasks

The present report has examined the effectiveness and usefulness of the CIES 2014 in grasping developments in the Cambodian economy after the Census 2011, in supplementing and expanding the Census 2011 results, and in furthering data source for the Cambodian SNA.

First, the CIES 2014 clearly captures the recovery and expansion of the Cambodian economy after it went through the adjustment process following the global financial crisis in 2008. Business profits, those of the manufacturing sector in particular, increased remarkably during the three year period between the Census 2011 and the CIES 2014.

Second, the CIES 2014 has successfully collected data on detailed production factor costs. Although its sample size is rather limited, the CIES 2014 provides highly functional information to make the Census 2011's rich data source even more useful.

Third, it becomes now possible to combine two datasets from the Census 2011 and the CIES 2014 to construct a census-based data source for the Cambodian SNA, which has depended on only sample surveys for many years. It is hoped that an intensive use will be made of the new data source to be created for the Cambodian SNA.

Some reservations however should be made at this point. First, while the CIES 2014 offers an explicit breakdown of the production costs of manufacturing enterprises, the same breakdown of the output costs of enterprises supplying services is yet to be available. Second, no explanation is offered on the term "costs of products sold" in the questionnaire, which seems far from "self-explanatory". Third, a certain part of the questionnaire is not designed in such a way as to make numerical relationships between items⁴ very clear. These shortcomings seem to have caused some contradictions in the survey results, hence have to be overcome by the time the next economic census is conducted.

⁴ They include $C7 = C8 + C9 + \dots + C14$, $C17 = C6 + C7 + C15 - C16$, $C20 (=B4) = C17 + C18 - C19$.

Appendix 1. Correspondence between the CIES items and the SNA concepts

CIES Items	Code	SNA Concepts
Operating revenues	B0	–
Sales of manufactured products	B1	Shipment
Sales of goods	B2	Resale of goods
Sales/supply of services	B3	Output
Operating costs	–	–
Costs of products sold of production enterprises	B4	–
Costs of goods sold of non-production enterprises	B5	Purchase of goods for resale
Costs of services supplied	B5.1	–
Other revenues	B7	–
Subsidy/grant	B8	Subsidy
Dividend received or receivable	B9	Property income receipt
Interest received or receivable	B10	Property income receipt
Royalty received or receivable	B11	Property income receipt
Rental received or receivable	B12	Output
Gain/surplus on disposal of fixed assets	B13	Holding gain and Fixed capital formation (negative)
Gain on disposal of securities	B14	Financial transaction
Share of profit from joint venture	B15	Property income receipt
Gain on realized currency translation	B16	Holding gain
Gain on unrealized currency translation	B17	Holding gain
Other revenues	B18	–
Operating expenses	B19	–
Salaries expenses	B20	Compensation of employees
Fuel, gas, electricity, and water expenses	B21	Intermediate consumption
Travelling and accommodation expenses	B22	Intermediate consumption
Transportation expenses	B23	Intermediate consumption
Rental expenses	B24	Intermediate consumption
Repair and maintenance expenses	B25	Intermediate consumption
Entertainment expenses	B26	Intermediate consumption
Commission, advertising, selling expenses	B27	Intermediate consumption
Other tax expenses	B28	Taxes on production
Donation expenses	B29	Cumret transfer payment
Management, consultation, other technical, and other similar service expenses	B30	Intermediate consumption
Royalty expenses	B31	Property income (1993SNA), intermediate consumption (2008SNA)
Written off bad debt expenses	B32	Capital transfer
Amortization, depletion and/or depreciation expenses	B33	Consumption of fixed capital
Increase/decrease in provisions	B34	Financial transaction
Loss on disposal of fixed assets	B35	Holding loss and Fixed capital formation (negative)
Loss on realized currency translation	B36	Holding loss
Loss on unrealized currency translation	B37	Holding loss
Other expenses	B38	–
Interest expense paid to residents	B40	Property income
Interest expense paid to non-residents	B41	Property income
Profit tax	B43	Current tax on income and wealth
Costs of products sold (production enterprises)		
Expenses on raw materials and supplies used	C6	Intermediate consumption
Other production costs	C7	–
Salaries for managers and workers in the production	C8	Compensation of employees
Amortization of intangible assets such as goodwill	C9	Consumption of fixed capital
Fuel, water and power	C10	Intermediate consumption
Packaging	C11	Intermediate consumption
Depreciation of plants and equipment	C12	Consumption of fixed capital
Sub-contract and production service costs by other enterprises	C13	Intermediate consumption
Other manufacturing costs	C14	Intermediate consumption
Work in progress or stock at the beginning of the period	C15	Stock of inventory
Less: Work in progress or stock at the end of the period	C16	Stock of inventory
Total production costs	C17	–
Stock of finished products at the beginning of the period	C18	Stock of inventory
Less: Stock of finished products at the end of the period	C19	Stock of inventory

Appendix 2. SNA tabulation of the Census 2011 data at detailed activity level

Table A.1 SNA tabulation at detailed activity level (920 respondents to the Census 2011) (1)

	Value (1,000 US\$)					
	Output	Intermediate consumption	Compensation of Employees	Consumption of fixed capital	Taxes on production (less) Subsidies	Operating surplus
Total	4,066,191	2,895,939	558,326	274,003	40,926	296,997
B - Mining and quarrying	769	2,169	495	96	99	-2,089
05 - Mining of coal and lignite	-	-	-	-	-	-
06 - Extraction of crude petroleum and natural gas	-	-	-	-	-	-
07 - Mining of metal ores	-	-	-	-	-	-
08 - Other mining and quarrying	769	2,169	495	96	99	-2,089
09 - Mining support service activities	-	-	-	-	-	-
C - Manufacturing	1,901,987	1,495,709	313,582	59,627	31,906	1,164
10 - Manufacture of food products	129,781	103,262	14,331	4,164	1,259	6,765
11 - Manufacture of beverages	133,467	72,562	12,551	3,379	19,982	24,994
12 - Manufacture of tobacco products	57,787	30,977	8,776	2,630	9,094	6,311
13 - Manufacture of textiles	50,145	40,510	7,219	1,986	8	422
14 - Manufacture of wearing apparel	1,364,104	1,128,977	239,647	41,514	942	-46,976
15 - Manufacture of leather and related products	61,982	50,452	18,280	1,369	24	-8,142
16 - Manufacture of wood and of products of wood and cork, except furniture	211	165	30	7	21	-12
17 - Manufacture of paper and paper products	5,128	4,181	725	198	5	19
18 - Printing and reproduction of recorded media	4,439	1,517	866	28	69	1,958
19 - Manufacture of coke and refined petroleum products	-	-	-	-	-	-
20 - Manufacture of chemicals and chemical products	16,175	11,272	4,242	2,031	454	-1,824
21 - Manufacture of basic pharmaceutical products and pharmaceutical preparations	1,500	635	214	52	15	585
22 - Manufacture of rubber and plastics products	1,643	871	203	372	10	188
23 - Manufacture of other non-metallic mineral products	4,514	3,828	419	78	2	187
24 - Manufacture of basic metals	8,841	8,692	1,138	230	1	-1,220
25 - Manufacture of fabricated metal products, except machinery and equipment	13,902	10,679	1,401	415	10	1,397
26 - Manufacture of computer, electronic and optical products	-	-	-	-	-	-
27 - Manufacture of electrical equipment	-	-	-	-	-	-
28 - Manufacture of machinery and equipment n.e.c.	-	-	-	-	-	-

Table A.1 SNA tabulation at detailed activity level (920 respondents to the Census 2011) (2)

	Value (1,000 US\$)					
	Output	Intermediate consumption	Compensation of Employees	Consumption of fixed capital	Taxes on production (less) Subsidies	Operating surplus
29 · Manufacture of motor vehicles, trailers and semi-trailers	-	-	-	-	-	-
30 · Manufacture of other transport equipment	43,510	22,322	2,662	599	1	17,926
31 · Manufacture of furniture	-	5	-	-	0	-5
32 · Other manufacturing	4,792	4,694	853	388	6	-1,148
33 · Repair and installation of machinery and equipment	65	110	25	189	1	-260
D · Electricity, gas, steam and air conditioning supply	478,684	333,499	13,904	33,390	7,682	90,208
35 · Electricity, gas, steam and air conditioning supply	478,684	333,499	13,904	33,390	7,682	90,208
E · Water supply; sewerage, waste management and remediation activities	33,769	11,099	6,186	7,954	-226	8,756
36 · Water collection, treatment and supply	29,486	9,056	3,701	7,785	-248	9,193
37 · Sewerage	-	-	-	-	-	-
38 · Waste collection, treatment and disposal activities; materials recovery	4,283	2,043	2,485	170	22	-437
39 · Remediation activities and other waste management services	-	-	-	-	-	-
F · Construction	53,288	40,580	2,546	1,690	92	8,379
41 · Construction of buildings	52,897	40,383	2,247	1,664	80	8,523
42 · Civil engineering	-	0	17	6	0	-24
43 · Specialized construction activities	391	197	282	20	12	-120
G · Wholesale and retail trade; repair of motor vehicles and motorcycles	451,183	412,074	25,159	16,256	2,747	-5,053
45 · Wholesale and retail trade and repair of motor vehicles and motorcycles	12,656	7,586	2,949	982	104	1,036
46 · Wholesale trade, except of motor vehicles and motorcycles	29,119	20,271	6,638	4,687	1,325	-3,802
47 · Retail trade, except of motor vehicles and motorcycles	409,408	384,217	15,573	10,587	1,318	-2,287
H · Transportation and storage	112,140	76,627	16,503	12,325	1,906	4,779
49 · Land transport and transport via pipelines	35,530	27,075	2,057	277	-51	6,171
50 · Water transport	1,608	648	317	112	14	517
51 · Air transport	17,367	16,139	7,181	6,722	752	-13,426
52 · Warehousing and support activities for transportation	56,922	32,131	6,903	5,213	1,191	11,485
53 · Postal and courier activities	712	635	44	0	0	32

Table A.1 SNA tabulation at detailed activity level (920 respondents to the Census 2011) (3)

	Value (1,000 US\$)					
	Output	Intermediate consumption	Compensation of Employees	Consumption of fixed capital	Taxes on production (less) Subsidies	Operating surplus
I - Accommodation and food service activities	138,149	35,295	17,667	18,264	1,030	65,894
55 - Accommodation	133,272	32,914	15,833	17,316	968	66,241
56 - Food and beverage service activities	4,877	2,381	1,834	948	62	-347
J - Information and communication	478,674	339,089	31,481	86,614	266	21,224
58 - Publishing activities	1,759	1,262	836	74	7	-420
59 - Motion picture, video and television programme production, sound recording and music publishing activities	42	29	36	0	0	-24
60 - Programming and broadcasting activities	10,824	5,351	1,998	868	9	2,597
61 - Telecommunications	465,833	332,367	28,455	85,659	250	19,103
62 - Computer programming, consultancy and related activities	-	-	-	-	-	-
63 - Information service activities	217	80	156	13	1	-32
K - Financial and insurance activities	336,602	108,659	95,861	26,971	2,414	102,697
64 - Financial service activities, except insurance and pension funding	323,423	98,821	94,201	26,758	2,276	101,368
65 - Insurance, reinsurance and pension funding, except compulsory social security	13,031	9,664	1,414	182	127	1,644
66 - Activities auxiliary to financial service and insurance activities	147	174	246	31	11	-314
L - Real estate activities	4,525	7,178	826	1,136	166	-4,780
68 - Real estate activities	4,525	7,178	826	1,136	166	-4,780
M - Professional, scientific and technical activities	7,332	3,001	3,224	1,218	-1,295	1,185
69 - Legal and accounting activities	2,809	476	1,625	160	10	538
70 - Activities of head offices; management consultancy activities	377	86	267	27	1	-4
71 - Architectural and engineering activities; technical testing and analysis	2,713	894	557	437	-1,411	2,236
72 - Scientific research and development	-	0	-	-	0	-0
73 - Advertising and market research	918	581	410	56	30	-160
74 - Other professional, scientific and technical activities	516	963	365	539	74	-1,426
75 - Veterinary activities	-	-	-	-	-	-

Table A.1 SNA tabulation at detailed activity level (920 respondents to the Census 2011) (4)

	Value (1,000 US\$)					
	Output	Intermediate consumption	Compensation of Employees	Consumption of fixed capital	Taxes on production (less) Subsidies	Operating surplus
N - Administrative and support service activities	14,843	4,604	5,246	2,246	-59	2,806
77 - Rental and leasing activities	-	-	-	-	-	-
78 - Employment activities	566	171	87	62	19	227
79 - Travel agency, tour operator, reservation service and related activities	2,596	2,359	524	231	-102	-417
80 - Security and investigation activities	3,941	264	3,568	329	5	-225
81 - Services to buildings and landscape activities	-	-	-	-	-	-
82 - Office administrative, office support and other business support activities	7,742	1,809	1,067	1,624	20	3,222
P - Education	22,717	5,954	10,951	2,181	-557	4,188
85 - Education	22,717	5,954	10,951	2,181	-557	4,188
Q - Human health and social work activities	16,463	10,749	7,660	1,486	-1,612	-1,820
86 - Human health activities	16,317	10,749	7,636	1,486	-1,612	-1,942
87 - Residential care activities	147	-	25	-	-	122
88 - Social work activities without accommodation	-	-	-	-	-	-
R - Arts, entertainment and recreation	7,526	3,234	3,658	1,834	573	-1,773
90 - Creative, arts and entertainment activities	249	111	104	22	23	-11
91 - Libraries, archives, museums and other cultural activities	-	-	-	-	-	-
92 - Gambling and betting activities	4,367	1,646	2,314	903	506	-1,002
93 - Sports activities and amusement and recreation activities	2,910	1,477	1,240	909	44	-760
S - Other service activities	7,539	5,666	4,149	699	-4,206	1,231
94 - Activities of membership organizations	-	1,017	2,078	41	-4,252	1,117
95 - Repair of computers and personal and household goods	6,521	3,475	1,829	151	5	1,062
96 - Other personal service activities	1,018	1,175	243	507	41	-948

Table A.2 SNA tabulation at detailed activity level (496,355 respondents to the Census 2011) (1)

	Value (1,000 US\$)					
	Output	Intermediate consumption	Compensation of Employees	Consumption of fixed capital	Taxes on production (less) Subsidies	Operating surplus
Total	10,134,856	5,728,783	1,328,083	616,250	-24,670	2,486,410
B - Mining and quarrying	55,221	32,323	7,381	1,435	1,470	12,612
05 - Mining of coal and lignite	-	-	-	-	-	-
06 - Extraction of crude petroleum and natural gas	-	-	-	-	-	-
07 - Mining of metal ores	-	-	-	-	-	-
08 - Other mining and quarrying	7,334	5,561	1,270	247	253	4
09 - Mining support service activities	-	-	-	-	-	-
C - Manufacturing	2,773,741	1,998,914	419,081	79,687	42,640	233,420
10 - Manufacture of food products	311,994	215,016	29,840	8,670	2,621	55,848
11 - Manufacture of beverages	335,671	177,102	30,632	8,246	48,771	70,920
12 - Manufacture of tobacco products	57,733	31,810	9,012	2,701	9,339	4,872
13 - Manufacture of textiles	80,851	58,944	10,505	2,890	12	8,501
14 - Manufacture of wearing apparel	1,565,625	1,233,918	261,923	45,373	1,030	23,381
15 - Manufacture of leather and related products	73,646	58,046	21,032	1,575	27	-7,034
16 - Manufacture of wood and of products of wood and cork, except furniture	11,229	6,019	1,086	238	779	3,108
17 - Manufacture of paper and paper products	23,239	16,498	2,861	781	20	3,079
18 - Printing and reproduction of recorded media	11,833	3,952	2,256	72	181	5,372
19 - Manufacture of coke and refined petroleum products	-	-	-	-	-	-
20 - Manufacture of chemicals and chemical products	47,151	25,829	9,721	4,653	1,040	5,907
21 - Manufacture of basic pharmaceutical products and pharmaceutical preparations	1,547	675	227	55	16	574
22 - Manufacture of rubber and plastics products	4,750	2,276	530	971	27	946
23 - Manufacture of other non-metallic mineral products	48,839	31,393	3,439	639	16	13,353
24 - Manufacture of basic metals	14,956	12,599	1,649	334	1	373
25 - Manufacture of fabricated metal products, except machinery and equipment	70,664	46,235	6,066	1,796	44	16,523
26 - Manufacture of computer, electronic and optical products	-	-	-	-	-	-
27 - Manufacture of electrical equipment	-	-	-	-	-	-
28 - Manufacture of machinery and equipment n.e.c.	-	-	-	-	-	-

Table A.2 SNA tabulation at detailed activity level (496,355 respondents to the Census 2011) (2)

	Value (1,000 US\$)					
	Output	Intermediate consumption	Compensation of Employees	Consumption of fixed capital	Taxes on production (less) Subsidies	Operating surplus
29 · Manufacture of motor vehicles, trailers and semi-trailers	-	-	-	-	-	-
30 · Manufacture of other transport equipment	46,554	24,507	2,922	658	1	18,466
31 · Manufacture of furniture	-	6	-	-	0	-6
32 · Other manufacturing	26,128	16,248	2,953	1,343	20	5,564
33 · Repair and installation of machinery and equipment	8,482	1,445	326	2,491	19	4,202
D · Electricity, gas, steam and air conditioning supply	563,884	393,900	16,422	39,438	9,074	105,051
35 · Electricity, gas, steam and air conditioning supply	563,884	393,900	16,422	39,438	9,074	105,051
E · Water supply; sewerage, waste management and remediation activities	46,595	14,710	8,198	10,542	-300	13,445
36 · Water collection, treatment and supply	39,381	11,754	4,803	10,104	-322	13,042
37 · Sewerage	-	-	-	-	-	-
38 · Waste collection, treatment and disposal activities; materials recovery	7,240	2,972	3,614	247	32	375
39 · Remediation activities and other waste management services	-	-	-	-	-	-
F · Construction	59,855	44,861	2,815	1,868	102	10,209
41 · Construction of buildings	56,104	42,614	2,371	1,756	85	9,278
42 · Civil engineering	-	0	19	7	0	-26
43 · Specialized construction activities	2,250	726	1,041	73	43	366
G · Wholesale and retail trade; repair of motor vehicles and motorcycles	2,923,515	1,822,046	111,245	71,878	12,145	906,200
45 · Wholesale and retail trade and repair of motor vehicles and motorcycles	160,411	53,674	20,862	6,945	734	78,196
46 · Wholesale trade, except of motor vehicles and motorcycles	240,264	89,958	29,456	20,801	5,878	94,171
47 · Retail trade, except of motor vehicles and motorcycles	2,504,695	1,651,143	66,924	45,497	5,666	735,465
H · Transportation and storage	186,695	107,589	23,171	17,305	2,676	35,954
49 · Land transport and transport via pipelines	52,245	39,086	2,970	400	-73	9,861
50 · Water transport	14,431	6,700	3,276	1,161	143	3,151
51 · Air transport	41,339	18,116	8,061	7,546	844	6,771
52 · Warehousing and support activities for transportation	72,874	41,503	8,917	6,733	1,538	14,183
53 · Postal and courier activities	799	712	50	0	0	36

Table A.2 SNA tabulation at detailed activity level (496,355 respondents to the Census 2011) (3)

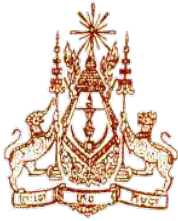
	Value (1,000 US\$)					
	Output	Intermediate consumption	Compensation of Employees	Consumption of fixed capital	Taxes on production (less) Subsidies	Operating surplus
I - Accommodation and food service activities	928,858	276,182	138,241	142,917	8,058	363,460
55 - Accommodation	248,750	70,840	34,077	37,269	2,084	104,481
56 - Food and beverage service activities	619,536	175,078	134,824	69,722	4,526	235,387
J - Information and communication	521,851	376,208	34,928	96,095	295	14,326
58 - Publishing activities	8,348	3,763	2,492	221	20	1,853
59 - Motion picture, video and television programme production, sound recording and music publishing activities	1,352	383	474	0	2	493
60 - Programming and broadcasting activities	20,704	10,542	3,936	1,711	18	4,496
61 - Telecommunications	489,463	359,099	30,744	92,548	270	6,803
62 - Computer programming, consultancy and related activities	-	-	-	-	-	-
63 - Information service activities	348	113	222	18	1	-6
K - Financial and insurance activities	823,402	258,796	228,315	64,236	5,749	266,305
64 - Financial service activities, except insurance and pension funding	808,602	240,427	229,185	65,100	5,538	268,351
65 - Insurance, reinsurance and pension funding, except compulsory social security	13,912	10,286	1,505	194	135	1,792
66 - Activities auxiliary to financial service and insurance activities	887	373	528	66	23	-103
L - Real estate activities	15,477	11,483	1,322	1,817	265	590
68 - Real estate activities	15,477	11,483	1,322	1,817	265	590
M - Professional, scientific and technical activities	20,516	5,568	5,982	2,260	-2,404	9,110
69 - Legal and accounting activities	6,908	980	3,345	328	21	2,234
70 - Activities of head offices; management consultancy activities	574	98	305	31	1	139
71 - Architectural and engineering activities; technical testing and analysis	4,752	1,022	637	499	-1,613	4,207
72 - Scientific research and development	-	0	-	-	0	-1
73 - Advertising and market research	1,475	719	507	69	37	143
74 - Other professional, scientific and technical activities	6,054	2,407	912	1,347	185	1,202
75 - Veterinary activities	-	-	-	-	-	-

Table A.2 SNA tabulation at detailed activity level (496,355 respondents to the Census 2011) (4)

	Value (1,000 US\$)					
	Output	Intermediate consumption	Compensation of Employees	Consumption of fixed capital	Taxes on production (less) Subsidies	Operating surplus
N - Administrative and support service activities	75,595	17,948	20,451	8,758	-229	28,667
77 - Rental and leasing activities	-	-	-	-	-	-
78 - Employment activities	1,413	353	179	128	38	714
79 - Travel agency, tour operator, reservation service and related activities	7,392	5,494	1,221	539	-238	377
80 - Security and investigation activities	13,572	687	9,269	855	12	2,748
81 - Services to buildings and landscape activities	-	-	-	-	-	-
82 - Office administrative, office support and other business support activities	16,742	3,787	2,233	3,400	43	7,279
P - Education	214,479	47,416	87,208	17,368	-4,436	66,922
85 - Education	214,479	47,416	87,208	17,368	-4,436	66,922
Q - Human health and social work activities	467,338	142,416	101,495	19,687	-21,352	225,093
86 - Human health activities	452,456	137,285	97,525	18,977	-20,583	219,252
87 - Residential care activities	13,587	-	12,191	-	-	1,397
88 - Social work activities without accommodation	-	-	-	-	-	-
R - Arts, entertainment and recreation	157,830	46,206	52,259	26,202	8,194	24,969
90 - Creative, arts and entertainment activities	18,781	4,757	4,484	946	991	7,603
91 - Libraries, archives, museums and other cultural activities	-	-	-	-	-	-
92 - Gambling and betting activities	124,557	32,950	46,307	18,074	10,133	17,092
93 - Sports activities and amusement and recreation activities	8,449	2,916	2,447	1,794	87	1,204
S - Other service activities	300,004	116,697	85,456	14,392	-86,618	170,077
94 - Activities of membership organizations	-	20,947	42,792	842	-87,578	22,998
95 - Repair of computers and personal and household goods	40,267	17,514	9,217	762	26	12,748
96 - Other personal service activities	97,375	31,770	6,569	13,706	1,121	44,208

SECTION III:

Appendices



រាជរដ្ឋាភិបាលកម្ពុជា
Royal Government of Cambodia
ក្រសួងផែនការ
Ministry of Planning



អង្កេតចម្លោះជំរឿនសហគ្រាសនៅព្រះរាជាណាចក្រកម្ពុជា ២០១៤
Cambodia Inter-censal Economic Survey 2014

តារាងសំណួរ
Form

សំងាត់បំផុត STRICTLY CONFIDENTIAL

ព័ត៌មាននេះប្រើប្រាស់សំរាប់តែគោលបំណងស្ថិតិប៉ុណ្ណោះ និងមិនប្រើប្រាស់សំរាប់ពន្ធដារទេ
This is used only for the statistical purposes and not used for taxation.

ត្រីមាសទី ១ ខែ មីនា ឆ្នាំ ២០១៤
As of 1st March 2014

1- ព័ត៌មានតំបន់ជំរឿន Area Information

តំបន់ Area	ឈ្មោះ Name	កូដ Code
1-1 រាជធានី /ខេត្ត Municipality/ Province		
1-2 ស្រុក/ខណ្ឌ /ក្រុង District/ Khan/ Krong		
1-3 ឃុំ /សង្កាត់ Commune/ Sangkat		
1-4 ភូមិ /មណ្ឌល Village/ Mondul		
1-5 មណ្ឌលជំរឿន Enumeration Area (EA)		

2-A ព័ត៌មានសហគ្រាស Establishment Information

2-1 លេខសហគ្រាសនៃសហគ្រាសដែលជ្រើសរើស Establishment number of the selected establishment		2-2A ឈ្មោះសហគ្រាស ឬ អ្នកតំណាង Name of establishment or representative		2-2B ប្រភេទអាជីវកម្ម Business type
ស្រង់ពី "បញ្ជីសហគ្រាស" from "Establishment List"	2-1A ស្រង់ពី កូឡាមទី៦ from column 6			
	ស្រង់ពី កូឡាមទី៧ from column 7			
2-3 អាសយដ្ឋានសហគ្រាស Address of establishment		2-3A ផ្លូវឈ្មោះ/លេខ Street Name/No.	2-3B អគារលេខ ជាន់ទី បន្ទប់លេខ ។ល។ Building No., Floor No., Room No., etc.	
		2-3C ឈ្មោះផ្សារ ឬគ្រួសារនៅជិតជាងគេបំផុត Name of market, Name of nearest household etc.		
2-4 ព័ត៌មានទំនាក់ទំនង Information for contact		2-4A ទូរស័ព្ទការិយាល័យ Office Tel. No.	2-4B ឈ្មោះអ្នកទំនាក់ទំនង Name of contact person	2-4C ទូរស័ព្ទអ្នកទំនាក់ទំនង Tel. No. of contact person

2-B ស្ថានភាពការសម្ភាសន៍ Interviewing Situation

បំពេញដោយមន្ត្រីសម្ភាសន៍ ឬ មន្ត្រីត្រួតពិនិត្យ Filled-in by Enumerator/Supervisor					បំពេញដោយជំនួយការមន្ត្រីប្រចាំតំបន់ Filled-in by RO/ARO	
កាលបរិច្ឆេទចុងក្រោយនៃការបំពេញតារាងសំណួរ Final date of Form Survey					កាលបរិច្ឆេទបញ្ចប់នៃការបំពេញ តារាងសំណួរ Date of finishing Survey	
2-5 ប្រភេទលទ្ធផលជំរឿន Type of survey result គូសរង្វង់លេខកូដ Circle the code	1- បំពេញរួច ពេញលេញ Finished	2- បដិសេធ ទាំងស្រុង Complete refusal	3- បដិសេធ ធ្ងន់ធ្ងរ សំខាន់ៗ Serious refusal	4- បដិសេធ តិចតួច បន្ទាប់ បន្សំ Minor refusal	ឈ្មោះជំនួយការមន្ត្រីតំបន់: Name of RO/ARO:.....	
កាលបរិច្ឆេទប្រគល់ "បញ្ជីសហគ្រាសពិសេស" ទៅអោយជំនួយការ/មន្ត្រីប្រចាំតំបន់ Date of handing "Special Survey List" to RO/ARO					ហត្ថលេខា Signature.....	

ឈ្មោះមន្ត្រីសម្ភាសន៍ Enumerator:

ពិនិត្យដោយមន្ត្រីត្រួតពិនិត្យឈ្មោះ: Checked by Supervisor:

កាលបរិច្ឆេទ Date: ហត្ថលេខា Signature.....

កាលបរិច្ឆេទ Date: ហត្ថលេខា Signature.....

3- លក្ខណៈសំគាល់នៃអ្នកតំណាង ឬម្ចាស់សហគ្រាស Characteristics of Representative and Owner of Establishment	3-1 ភេទអ្នកតំណាងសហគ្រាស Sex of Representative	1- ប្រុស Male	2- ស្រី Female	<input type="checkbox"/>
	3-2 ភេទម្ចាស់សហគ្រាស Sex of Owner	1- ប្រុស Male	2- ស្រី Female	<input type="checkbox"/>
	3-3 សញ្ជាតិម្ចាស់ សហគ្រាស Nationality of Owner	1- ខ្មែរ Cambodian 2- ចិន Chinese 3- វៀតណាម Vietnamese 4- កូរ៉េ Korean 5- ជប៉ុន Japanese 6- ថៃ Thai 7- ម៉ាឡេស៊ី Malaysian 8- តៃវ៉ាន់ Taiwanese	9- ប្រទេសអាស៊ានផ្សេងៗ Other ASEAN Countries 10- ប្រទេសអឺរ៉ុប EU Countries 11- ប្រទេសអាស៊ីផ្សេងៗ Other Asian Countries 12- ប្រទេសអាស៊ីមជ្ឈិមបូព៌ា Middle East Countries 13- ប្រទេសអាមេរិក United State of America 14- ផ្សេងៗសូមបញ្ជាក់ Others Specify nationality	<input type="checkbox"/>

4- ការចុះបញ្ជីនៅភ្នាក់ងារអង្គការ និង ឈ្មោះក្រសួង ឬស្ថាប័នដែលផ្តល់អាជ្ញាប័ណ្ណការអនុញ្ញាតសម្រាប់ដំណើរការអាជីវកម្ម Registration at Administrative Agencies and Names of Ministries or Agencies regarding License or Approval for the Business Operation				
4-1 ការចុះបញ្ជីនៅក្រសួងពាណិជ្ជកម្ម ឬមន្ទីរពាណិជ្ជកម្ម Registration at the Ministry of Commerce or Provincial Department of Commerce	1- បានចុះបញ្ជី Registered	2- មិនបានចុះបញ្ជី Not registered	<input type="checkbox"/>	
4-2 ឈ្មោះក្រសួង ឬ ស្ថាប័នផ្សេងៗដែលផ្តល់អាជ្ញាប័ណ្ណ ឬ ការអនុញ្ញាតផ្លូវការសំរាប់ ដំណើរការ អាជីវកម្មនៃសហគ្រាសនេះ Names of Ministries or Agencies regarding official license or approval for the business operation of this establishment. ករណីសហគ្រាសមិនទទួលបានអាជ្ញាប័ណ្ណ ឬ ការអនុញ្ញាតផ្លូវការសំរាប់ដំណើរ ការអាជីវកម្មទេសសរសេរពាក្យថា “ គ្មាន ” នៅបន្ទាត់ខាងស្តាំទី ១។ In case of no official license or no approval, write “None” in the right frame No.1	4-2A 4-2B 4-2C 4-2D	សំរាប់ 1, 2, 3, 4 NIS use only <input type="checkbox"/> <input type="checkbox"/> <input type="checkbox"/> <input type="checkbox"/>		

5- ភាពជាម្ចាស់នៃ សហគ្រាស (មូលដ្ឋានច្បាប់) Ownership of Establishment (Legal Status)			<input type="checkbox"/>
1- ក្រុមហ៊ុនឯកកម្មសិទ្ធិ (មិនបានចុះបញ្ជី) Individual proprietor (with no registration)	6- ក្រុមហ៊ុនមហាជនទទួលខុសត្រូវមានកំរិត Public limited company	11- សាខាក្រុមហ៊ុនបរទេស Branch of a foreign company	
2- ក្រុមហ៊ុនឯកកម្មសិទ្ធិ (បានចុះបញ្ជី) Sole proprietor (with registration)	7- បុត្រសម្ព័ន្ធក្រុមហ៊ុនពាណិជ្ជកម្មបរទេស Subsidiary of a foreign company	12- សហគ្រាសចម្រុះរដ្ឋ State joint venture	
3- ក្រុមហ៊ុនសហកម្មសិទ្ធិទូទៅ General partnership	8- សហគ្រាសរដ្ឋ State-owned organization (រួមទាំងស្វ័យ័ត including autonomy-owned organization)	13- អង្គការក្រៅរដ្ឋាភិបាល NGO (Non-Governmental Organization)	
4- ក្រុមហ៊ុនឯកកម្មសិទ្ធិមានកំរិត Limited partnership	9- សហគ្រាសឯកបុគ្គលទទួលខុសត្រូវ មានកំរិត Single member private limited company	14- សហគមន៍ Cooperative	
5- ក្រុមហ៊ុនឯកជនទទួលខុសត្រូវមានកំរិត Private limited company	10- ការិយាល័យតំណាងពាណិជ្ជកម្មក្រុមហ៊ុនបរទេស Commercial representative office of a foreign company	15- សហគ្រាសផ្សេងៗ Others	

6- ម៉ោងធ្វើអាជីវកម្ម Business Hours	6-1 ម៉ោងបើកអាជីវកម្ម Opening time	<input type="text"/> ម៉ោង o'clock	<input type="text"/> នាទី minutes	គូសរង្វង់ Circle either of 1- ព្រឹក AM 2- ល្ងាច PM
	6-2 ម៉ោងបិទអាជីវកម្ម Closing time	<input type="text"/> ម៉ោង o'clock	<input type="text"/> នាទី minutes	គូសរង្វង់ Circle either of 1- ព្រឹក AM 2- ល្ងាច PM

7- ឆ្នាំចាប់ផ្តើមអាជីវកម្ម Year of Starting the Business	ឆ្នាំ YEAR	<input type="text"/> <input type="text"/> <input type="text"/>
7-1 កត់ត្រាខែដែលចាប់ផ្តើមដំណើរការអាជីវកម្ម (ខែ ១ ២ ៣ ៤ ៥ ៦ ៧ ៨ ៩ ១០ ១១ ១២) Month of Starting the Business (Month: 1, 2, 3, 4, 5, 6, 7, 8, 9, 10, 11, 12)	<input type="text"/> <input type="text"/>	ខែ MONTH

8- ការកាន់កាប់ទីកន្លែង ប្រភេទ និងផ្ទៃក្រឡាទីកន្លែងអាជីវកម្ម (ម៉ែត្រការ៉េ: ម ^២) Tenure, Kind and Area (square meters: m ²) of Business Place											
8-1 ការកាន់កាប់ទីកន្លែងអាជីវកម្ម Tenure of Business Place		1- កម្មសិទ្ធិផ្ទាល់ខ្លួន Owned			2- ជួល Rented		3- ផ្សេងៗ Others (Specify) (បញ្ជាក់)			<input type="text"/>	
8-2 ប្រភេទ ទីកន្លែង អាជីវកម្ម Kind of Business Place	1-អាជីវកម្មតាមផ្ទះ (កន្លែងធ្វើ អាជីវកម្មនិងកន្លែងស្នាក់នៅគឺ នៅ កន្លែងតែមួយ) Home business (Business place and owner's residence are united into one)				2- អាជីវកម្មតាមអគារពាណិជ្ជកម្ម (កន្លែងធ្វើអាជីវកម្មនិងកន្លែងស្នាក់នៅគឺផ្សេងគ្នា) Business in apartment building (Business place and owner's residence are separate.)			3-អាជីវកម្មតាមផ្សារប្រពៃណី (រួមបញ្ចូលផ្សារនៅក្នុងអគារទាប) Business in traditional market (including market in low-rise building)			<input type="text"/>
	4-អាជីវកម្មតាមផ្សារទំនើប (អគារខ្ពស់ៗដែលមាន សហគ្រាសប្រតិបត្តិការអាជីវកម្មច្រើនប្រភេទ) Business in modern shopping mall (high-rise building where a number of establishments are operating)				5-អាជីវកម្មដែលមានទីតាំងដាច់ដោយឡែកតែឯង ឬអគារមួយតែឯង។ ឧ. ដូចជា រោងចក្រ ធនាគារ មន្ទីរពេទ្យ សាលារៀន វត្ត។ល។ Business occupying exclusively one block or one building (Ex: Factory, Bank, Hospital, School, Pagoda etc.)			6- ផ្សេងៗ Others			<input type="text"/>
8-3 ផ្ទៃក្រឡាទីកន្លែង អាជីវកម្ម (ម៉ែត្រការ៉េ: ម ^២) Area of Business Place (square meters: m ²)	1- ក្រោម 5 ម ^២ Under 5m ²	2- 5ម ^២ - ក្រោម 10ម ^២ 5m ² - under 10m ²	3- 10ម ^២ - ក្រោម 30ម ^២ 10m ² - under 30m ²	4- 30ម ^២ - ក្រោម 50ម ^២ 30m ² - under 50m ²	5- 50ម ^២ - ក្រោម 100ម ^២ 50m ² - under 100m ²	6- 100ម ^២ - ក្រោម 200ម ^២ 100m ² - under 200m ²	7- 200ម ^២ - ក្រោម 500 ម ^២ 200m ² - under 500m ²	8- 500ម ^២ - ក្រោម 1000ម ^២ 500m ² - under 1000m ²	9- 1000ម ^២ ឡើងទៅ 1000m ² and over	<input type="text"/>	

9- ចំនួនអ្នកចូលរួមការងារជាក់ស្តែងក្នុងសហគ្រាស ១សប្តាហ៍មុន ថ្ងៃទី ១ ខែ មីនា ឆ្នាំ ២០១៤ Number of Persons Engaged Actually in this Establishment one week before 1st March 2014.		អ្នកចូលរួមការងារ Persons engaged				
<ul style="list-style-type: none"> ▶ ករណីចម្លើយក្នុងសំណួរទី ៦ ឆ្លើយថាជា "ទីស្នាក់ការកណ្តាល" (សំណួរទី១១) ចំនួនអ្នកចូលរួមការងារនៅក្នុងសហគ្រាសជាសាខាមិនត្រូវរាប់បញ្ចូលទេ ▶ In the case of "Head office" (Q11), all persons engaged in its branch office(s) are excluded. 		1- សរុប Total $\left(\begin{matrix} 1=2+3 \\ \text{or} \\ 1= 4+5 \end{matrix} \right)$	សញ្ជាតិ Nationality		ភេទ Sex	
			2- ខ្មែរ Cambodian	3- ជនបរទេស Foreigner	4- ប្រុស Male	5- ស្រី Female
9-A សរុបចំនួនអ្នកចូលរួមការងារ (សរុប ៩- A១ ដល់ ៩- A៥) Total number of persons engaged (Total of "9-A1 to 9-A5")						
9-A1 អ្នកចូលរួមការងារជាម្ចាស់សហគ្រាស Individual proprietors / Sole proprietors (Self-employed proprietors)						
9-A2 អ្នកធ្វើការងារជាសមាជិកគ្រួសារដោយគ្មានប្រាក់ឈ្នួល Unpaid family workers						
9-A3 នាយកដែលធ្វើការទទួលប្រាក់ខែ(មិនរាប់បញ្ចូលនាយកដែលធ្វើការមិនយកប្រាក់ខែ) Paid directors (excluding unpaid directors)						
9-A4 បុគ្គលិកធ្វើការជាប្រចាំ(អ្នកដែលបន្តធ្វើការច្រើនជាងមួយខែ) Regular employees (those who are employed on a continuous basis with more than one month period)						
9-A5 កម្មករ/បុគ្គលិកធ្វើការផ្សេងៗ "ប្រតិបត្តិការធ្វើការជាប្រចាំ" Other employees than "regular employees"						
9-B អ្នកចូលរួមការងារដោយស្ម័គ្រចិត្ត (ព្រះសង្ឃ អាចារ្យ ដូនដី ។ល។) មិនរាប់បញ្ចូល ចៅអធិការក្នុងសហគ្រាស Voluntarily-engaged persons (monks, clergyman etc.) excluding chief or director who controls the organization.						

10- ប្រភេទសកម្មភាពអាជីវកម្មចំណែកដែលសហគ្រាសប្រតិបត្តិការ Kind of Main Business Activities which this Establishment Only is Engaged in. ▶សូមពណ៌នា តើសហគ្រាសនេះធ្វើអ្វី ឧ- ការលក់ទំនិញ (លក់ដុំ ឬ លក់រាយ) ការផលិតទំនិញ ឬការផ្តល់សេវាកម្ម។ ▶សូមពណ៌នាប្រភេទទំនិញ ឬសេវាកម្មទាំងនេះ ▶ករណីចម្លើយក្នុងសំណួរទី១១ ឆ្លើយថាជា "ទីស្នាក់ការកណ្តាល" មិនត្រូវរាប់បញ្ចូលសកម្មភាពទាំងឡាយរបស់សាខាទេ. ▶Describe all that is done in this establishment. For example, selling (to wholesalers or consumers), manufacturing or repairing goods, or providing services. ▶Describe about these goods or services also. ▶In the case of "Head office" (Q11), all activities of its branch office(s) are excluded.	សំរាប់ 1.៧.៧ NIS use only <input type="text"/>
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11- អង្គភាពទោល ទីស្នាក់ការកណ្តាល ឬ សាខា Single Unit, Head Office or Branch Office	1- អង្គភាពទោល Single unit	2- ទីស្នាក់ការកណ្តាល Head office	3- សាខា Branch office	<input type="text"/>
11-1 (ករណីចម្លើយជាសាខា) (In the case of "Branch office") តើទីស្នាក់ការកណ្តាលស្ថិតនៅទីណា? Where is the Head office located?	1- នៅខេត្តតែមួយ In Same Province 2- នៅខេត្តផ្សេងគ្នា In Other Province (បញ្ជាក់) 3- នៅបរទេស In Foreign country (បញ្ជាក់) } →		<input type="text"/>	

ចំពោះសហគ្រាសជា "សាខា" ស្របច្បាប់ការសម្ភាសន៍ត្រឹមនេះ: End of Interview for "Branch Office"

សំណួរខាងក្រោមទី១២-១៤ ទាក់ទងតែនឹងសហគ្រាស “ ទីស្នាក់ការកណ្តាល ” Questions 12 to 14 below refer only to establishments of “Head office”.

12- ចំនួនសាខាដែលស្ថិតនៅក្រោមការគ្រប់គ្រងរបស់ទីស្នាក់ការកណ្តាលនេះ
 Number of Branch offices that establishment supervises

13- ចំនួនអ្នកចូលរួមការងារសរុបរបស់សហគ្រាសនៅដំណាច់ខែធ្នូ ឆ្នាំ ២០១៣ Number of the entire regular employees at the end of December 2013
 ▶ “ចំនួនបុគ្គលិកធ្វើការសរុបជាប្រចាំ” ទាំងអស់នេះ៖ “ គឺរាប់បញ្ចូលទាំងបុគ្គលិកធ្វើការនៅទីស្នាក់ការកណ្តាល និងសាខា (ទីស្នាក់ការកណ្តាល + សាខា) ”▶The “entire regular employees” include employees of both head office and branch office(s) (namely, “Head office +Branch office(s)”).

14- ប្រភេទសកម្មភាពអាជីវកម្មចម្បងរបស់សហគ្រាសទាំងមូល ដោយរាប់បញ្ចូលទាំងនៅទីស្នាក់ការកណ្តាល និងសាខា (ទីស្នាក់ការកណ្តាល + សាខា) Kind of business activities of the entire entity that include not only those of this head office but also those of branch office(s) (namely, “Head office + Branch office(s)”).

14-1 ប្រភេទសកម្មភាពអាជីវកម្មចម្បងរបស់សហគ្រាស Kind of main business activity ▶ រៀបចំសេចក្តីសង្ខេបសកម្មភាពអាជីវកម្មចម្បងរបស់សហគ្រាសតាមលក្ខណៈតម្លៃបន្ថែមខ្ពស់ជាងគេបំផុត ឬចំនួនបុគ្គលិកធ្វើការងារច្រើនជាងគេបំផុត។ State the main business activity in terms of largest value added or largest manpower input	សំរាប់ 1.៧.៧ NIS use only <input style="width: 100%; height: 30px;" type="text"/>
14-2 ប្រភេទសកម្មភាពអាជីវកម្មចម្បងទី២ក្នុងករណីដែលសហគ្រាសនោះមានសកម្មភាព២ ឬច្រើន Kind of the second biggest business activity if this entity has two or more kinds of activities.	<input style="width: 100%; height: 30px;" type="text"/>

សំណួរខាងក្រោមទី ១៥ -២១ សំរាប់ស្ថានភាពសហគ្រាសជា “ ១-អង្គភាពទោល ” និង “ ២-ទីស្នាក់ការកណ្តាល ” តែចំណុះដែលមាននៅក្នុងសំណួរទី ១១
 Questions 15 to 21 are asked only to establishments of “Single unit” and “Head office”(Q11).

15- តើសហគ្រាសនេះមានរក្សាទុកកាតពរ តារាងតុល្យការ និងរបាយការណ៍ ចំណូលចំណាយដេរធីតា? Does this establishment or this entity keep Balance Sheet or Income Statement?

1- បាទ Yes រំលងទៅសំណួរទី ១៧ Go to Q17	2- ទេ No សូរសំណួរទី១៦ តែចំណុះ Go to Q16	<input style="width: 100%; height: 30px;" type="text"/>
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សំណួរទី ១៦ សំរាប់ទៅលើគ្រប់សហគ្រាសជា “ ១-អង្គភាពទោល ” និង “ ២-ទីស្នាក់ការកណ្តាល ” ទាំងអស់ដែលមានចម្លើយថា “ ទេ ” នៅក្នុងសំណួរទី ១៥ តែចំណុះ
 Question 16 refers to establishments of “Single unit” and “Head office” whose response to Question 15 is “No”.

16- ចំណូលលក់ ចំណាយប្រតិបត្តិការ និងចំនួនថ្ងៃធ្វើការក្នុងខែ កុម្ភៈ ឆ្នាំ២០១៤ ។ ប្រសិនបើចំណូលលក់ និងចំណាយប្រតិបត្តិការក្នុងខែកុម្ភៈ ឆ្នាំ២០១៤ មិនច្បាស់លាស់ទេ ត្រូវបំពេញចំណូលលក់ និងចំណាយប្រតិបត្តិការក្នុងខែកន្លងមក។ ករណីសហគ្រាសជា “ ទីស្នាក់ការកណ្តាល ” ត្រូវកត់ត្រាចំណូលលក់និងចំណាយប្រតិបត្តិការទាំងមូល រួមទាំងសាខាផងដែរ ។
 Amounts of revenues/sales and of operating expenses, and number of working days in February 2014. If the amount for February 2014 is unclear, figures of past one month should be filled in. In the case of “Head office”, total amount of revenues/sales and operating expenses including its branch office(s) should be filled in.

ជ្រើសរើសមួយ Select one
 ជាប្រាក់រៀល:១ [in Riel] :1
 ជាប្រាក់ដុល្លារ:២ [in USD]:2

16-1	ចំណូលលក់សរុបក្នុងខែ កុម្ភៈ ឆ្នាំ២០១៤ ឬខែកន្លងមក។ ប្រសិនបើចំណូលលក់មិនច្បាស់លាស់ ត្រូវកត់ត្រាចំណូលក្នុងខែថ្ងៃ Total amount of revenues/sales of one month in February 2014 or past one month. If the amount of one month is unclear, that of per day should be filled in. ▶ រួមបញ្ចូលចំណូលទទួលបានពីសកម្មភាពប្រតិបត្តិការអាជីវកម្មដូចជា លក់ទំនិញ ផ្តល់សេវាកម្ម ។ល។ ▶Include all income gained from operating activities such as selling of goods, providing services, etc.	1- (១ខែ) Per month 2- (១ថ្ងៃ) Per day	
16-2	ចំណាយសរុបក្នុងខែ កុម្ភៈ ឆ្នាំ២០១៤ ឬខែកន្លងមក។ ប្រសិនបើចំណាយខែមិនច្បាស់លាស់ត្រូវកត់ត្រាចំណាយក្នុងខែថ្ងៃ។ Total amount of expenses of one month in February 2014 or past one month. If the amount of one month is unclear, that of per day should be filled in. ▶ រួមបញ្ចូលរាល់ការទូទាត់ចំណាយរបស់សកម្មភាពប្រតិបត្តិការអាជីវកម្មដូចជា ទិញផលិតផលសំរាប់លក់ សំខាន់ៗ: ប្តូរលក់សំរាប់រាបវេជ្ជសាស្ត្រ ថ្លៃជួលហាង ប្រាក់បំរុង និងប្រាក់ឈ្នួលសម្រាប់អ្នកគ្រប់គ្រងនិងបុគ្គលិក ពន្ធដារ។ល។ ▶ Include all expenses for operating activities such as purchase of products for sales and costs for providing services, rent for shops and salaries and wages for managers and workers, tax, etc.	1- (១ខែ) Per month 2- (១ថ្ងៃ) Per day	
	16-2-1 ក្នុងចំណោមចំណាយសរុបក្នុងខែខាងលើ កត់ត្រាចំណាយប្រាក់ខែ និងប្រាក់ឈ្នួលសម្រាប់អ្នកគ្រប់គ្រងនិងបុគ្គលិកសរុបក្នុងខែកុម្ភៈ ឆ្នាំ ២០១៤ ឬខែកន្លងមក ។ ប្រសិនបើចំណាយប្រាក់ខែក្នុងខែមិនច្បាស់លាស់ ត្រូវកត់ត្រាចំណាយប្រាក់ខែ និងប្រាក់ឈ្នួលក្នុងខែថ្ងៃ ។ Out of the total amount of expenses of one month, total amount of salaries and wages for managers and workers of one month in February 2014 or past one month. If the amounts of one month is unclear, that per day should be filled in.	1- (១ខែ) Per month 2- (១ថ្ងៃ) Per day	
	16-2-2 ក្នុងចំណោមចំណាយសរុបក្នុងខែខាងលើ កត់ត្រាចំណាយអគ្គិសនី (ជារតែចំណុះ) ក្នុងខែកុម្ភៈ ឆ្នាំ ២០១៤ ឬខែកន្លងមក ។ Out of the total amount of expenses of one month, electricity cost (purchased only) of one month in February 2014 or past one month.	១ខែ Per month	

16-3 ចំនួនថ្ងៃធ្វើការក្នុងខែកុម្ភៈ ឆ្នាំ ២០១៤
 Number of working days in February 2014

ថ្ងៃ days

ចំពោះសហគ្រាសដែលមិនមាន “តារាងតុល្យការ” ឬ “របាយការណ៍ចំណូលចំណាយ” ត្រូវបញ្ចប់ការសម្ភាសន៍ត្រឹមនេះ៖
 ▶Questions to establishments with no “Balance Sheet” and “Income Statement” are over here.

សំណួរខាងក្រោមនីមួយៗ ១៧-២១ សំដៅទៅលើសហគ្រាសជា “១-ឧត្តមភាពទោល” និង “២-ទីស្នាក់ការកណ្តាល” ដែលមានចម្លើយថា “មាន”នៅក្នុងសំណួរទី ១៥ តែប៉ុណ្ណោះ។ Questions 17 to 21 below refer only to establishments of “Single unit” and “Head office” whose response to Question 15 is “Yes”.

ផ្នែកនីមួយៗនៃសំណួរទាំងនេះត្រូវបាន ដកស្រង់ចេញពី “តារាង គុណប្រយោជន៍” និង “របាយការណ៍ចំណូលចំណាយ” ហើយការបំពេញសំណួរនេះ គឺគ្រាន់តែតាមលំដាប់សំណួរ “ចំនួនទឹកប្រាក់បច្ចុប្បន្ន” ដែលសហគ្រាសបានរក្សាទុកតែប៉ុណ្ណោះ។ ប្រសិនបើអាច សូមភ្ជាប់ជាមួយនូវច្បាប់ថតចម្លងផងដែរ។ Each category of these questions can be extracted from “Balance Sheet” and “Income Statement”, and filled in by just copying from “Current Amount” of these documents which the establishment keeps. Submit the photocopy if possible.

ជ្រើសរើសមួយ Select one
ជាប្រាក់រៀល:១ [in Riel] :1
ជាប្រាក់ដុល្លារ:២ [in USD]:2

17- ចំនួនទ្រព្យសកម្មសរុបនៅដំណាច់ ខែ ធ្នូ ឆ្នាំ ២០១៣ (សរុប ១៧.១ និង ១៧.២) Total Amount of Assets at the end of December 2013 (Sum of 17-1 and 17-2)		A0																		
17-1 ទ្រព្យសកម្មរយៈពេលវែង Non-current Assets / Fixed Assets		A1																		
17-2 ទ្រព្យសកម្មរយៈពេលខ្លី (មិនមែនសរុបពី១៧-២-១ដល់១៧-២-៤ទេ) Current Assets (This is not the sum of 17-2-1 to 17-2-4)		A13																		
សន្និដ្ឋាន (of which) Inventories	17-2-1 សន្និដ្ឋាន/ ស្តុកវត្ថុធាតុដើម និងសំភារៈផ្គត់ផ្គង់ Stocks of raw materials and supplies	A14																		
	17-2-2 សន្និដ្ឋាន/ ស្តុកទំនិញ Stocks of goods	A15																		
	17-2-3 សន្និដ្ឋាន/ ស្តុកផលិតផលសំរេច Stocks of finished products	A16																		
	17-2-4 សន្និដ្ឋាន/ ស្តុកផលិតផលពាក់កណ្តាលសំរេច Products in progress	A17																		

18- មូលនិធិនៅដំណាច់ ខែ ធ្នូ ឆ្នាំ ២០១៣ Equity held at the end of December 2013		A28																		
18-1 មូលធន/ មូលធនភាគហ៊ុន (of which) Capital / Share capital		A29																		

19- បំណុលរយៈពេលវែងនៅដំណាច់ ខែ ធ្នូ ឆ្នាំ ២០១៣ Non-current Liabilities at the end of December 2013		A36																		
19-1 បំណុលភាគីទាក់ទង (of which) Loan from related parties		A37																		
19-2 បំណុលធនាគារ និងបំណុលភាគីមិនទាក់ទងផ្សេងៗ (of which) Loan from banks and other external parties		A38																		

20- បំណុលរយៈពេលខ្លីនៅដំណាច់ ខែ ធ្នូ ឆ្នាំ ២០១៣ (មិនមែនសរុបពី ២០-១ ដល់ ២០-៤ ទេ) Current Liabilities at the end of December 2013 (This is not the sum of 20-1 to 20-4)		A41																		
20-1 សាច់ប្រាក់ដកពីធនាគារលើសប្រាក់បញ្ញើ(គណនាទានរំលែក) (of which) Bank overdraft		A42																		
20-2 ចំណុះកម្រិតខ្លីនៃបំណុលមានការប្រាក់ (of which) Short-term borrowing-current portion of interest bearing borrowing		A43																		
20-3 គណនីត្រូវសងបុគ្គលជាប់ទាក់ទង (ភាគីសម្ព័ន្ធហ្នាតិ) (of which) Accounts payable to related parties		A44																		
20-4 គណនីត្រូវសងផ្សេងៗ (of which) Other accounts payable		A45																		

21- របាយការណ៍ចំណូល និងចំណាយក្នុងឆ្នាំ២០១៣ តាម “មូលដ្ឋានប្រតិបត្តិគណនេយ្យ” ដែលកត់ត្រាពីចំណូល និងចំណាយពាក់ព័ន្ធក្នុងរយៈពេលដូចគ្នា ។ Amount of Revenues and Expenses in one year of Year 2013 under “Accrual basis accounting”, which records revenues and related expenses in the same period.

ជ្រើសរើសមួយ Select one
ជាប្រាក់រៀល:១ [in Riel] :1
ជាប្រាក់ដុល្លារ:២ [in USD]:2

21-1 ចំណូលប្រតិបត្តិការ (សរុបពី ២១.១.១ ដល់ ២១.១.៣) Operating Revenues (Sum of 21-1-1 to 21-1-3)		B0																		
21-1-1 ការលក់ផលិតផល Sales of products		B1																		
21-1-2 ការលក់ទំនិញ Sales of goods		B2																		
21-1-3 ការផ្គត់ផ្គង់សេវា Supplies of services		B3																		
21-2 សរុបផ្ទៃដើមប្រតិបត្តិការ (សរុបពី ២១.២.១ ដល់ ២១.២.៣) Total of Operating Costs (Sum of 21-2-1 to 21-2-3)		-																		
21-2-1 ផ្ទៃដើមផលិតផលបានលក់របស់សហគ្រាសផលិតកម្ម Cost of products sold of production enterprises		B4																		
21-2-2 ផ្ទៃដើមទំនិញបានលក់របស់សហគ្រាសក្រៅផលិតកម្ម Cost of goods sold of non-production enterprises		B 5																		
21-2-3 ផ្ទៃដើមសេវាបានផ្គត់ផ្គង់ Cost of services supplied		B5.1																		

21- របាយការណ៍ចំណូល និងចំណាយក្នុងឆ្នាំ២០១៣ តាម "មូលដ្ឋានប្រព័ន្ធគណនេយ្យ" (ត)											
Amount of Revenues and Expenses in a Year 2013 under "Accrual basis accounting". (Continued)											
21-3 ចំណូលផ្សេងៗ (សរុបពី ២១.៣ .១ ដល់ ២១.៣ .១១) Other Revenues (Sum of 21-3-1 to 21-3-11)		B7									
21-3-1	ឧបត្ថម្ភធន Grants / subsidies	B8									
21-3-2	ចំណូលពីភាគលាភបានទទួល ឬ ត្រូវទទួល Dividends received or receivable	B9									
21-3-3	ចំណូលពីការប្រាក់បានទទួល ឬ ត្រូវទទួល Interests received or receivable	B10									
21-3-4	ចំណូលពីស្នូលសារបានទទួល ឬ ត្រូវទទួល Royalties received or receivable	B11									
21-3-5	ចំណូលពីការជួលបានទទួល ឬ ត្រូវទទួល Rental fees received or receivable	B12									
21-3-6	ផលចំណេញពីការលក់ទ្រព្យសកម្ម រយៈពេលវែង Gain/surplus on disposal of fixed assets (capital gain)	B13									
21-3-7	ផលចំណេញពីការលក់មូលបត្រ ឬ សញ្ញាប័ណ្ណ Gain on disposal of securities	B14									
21-3-8	ភាគចំណេញពីប្រតិបត្តិការរួមគ្នា Share of profit from joint venture	B15									
21-3-9	ផលចំណេញពីការប្តូរប្រាក់សម្រេចបាន Gain on realized currency translation	B16									
21-3-10	ផលចំណេញពីការប្តូរប្រាក់មិនទាន់សម្រេចបាន Gain on unrealized currency translation	B17									
21-3-11	ចំណូលដទៃទៀតក្រៅពីខាងលើ Other revenues	B18									
21-4 ចំណាយប្រតិបត្តិការ (សរុបពី ២១.៤.១ ដល់ ២១.៤.១៩) Operating Expenses (Sum of 21-4-1 to 21-4-19)		B19									
21-4-1	ចំណាយបៀវត្ស និងប្រាក់ឈ្នួល Salaries expenses	B20									
21-4-2	ចំណាយប្រេង អគ្គិសនី ខ្សែស្នូល និងទឹក Fuel, gas, electricity and water expenses	B21									
21-4-2-1	ចំណាយអគ្គិសនី (ជាតែប៉ុណ្ណោះ) Electricity expense (purchased only)	-									
21-4-3	ចំណាយធ្វើដំណើរ និងចំណាយស្នាក់នៅ Travelling and accommodation expenses	B22									
21-4-4	ចំណាយដឹកជញ្ជូន Transportation expenses	B23									
21-4-5	ចំណាយលើការជួល Rental expenses	B24									
21-4-6	ចំណាយលើការថែទាំ និងជួសជុល Repair and maintenance expenses	B25									
21-4-7	ចំណាយលើការកំសាន្តសប្បាយ Entertainment expenses	B26									
21-4-8	ចំណាយលើកំរើងសារ ផ្សាយពាណិជ្ជកម្ម និងចំណាយការលក់ Commission, advertising, and selling expenses	B27									
21-4-9	ចំណាយបង់ពន្ធ និងអាករផ្សេងៗ Other taxes expense	B28									
21-4-10	ចំណាយលើអំណោយ Donation expense	B29									
21-4-11	ចំណាយលើសេវាគ្រប់គ្រង ពិគ្រោះយោបល់ បច្ចេកទេស និងសេវាប្រហាក់ប្រហែល Management, consulting, technical, and other similar services expense.	B30									
21-4-12	ចំណាយលើស្នូលសារ Royalty expense	B31									
21-4-13	ចំណាយលើបំណុលទារមិនបាន Written-off bad debts expense	B32									
21-4-14	ចំណាយវិលស្ត់ Amortization, depletion, and/or depreciation expense	B33									
21-4-15	ការកើនឡើង ឬថយចុះសំវិធានធន Increase/decrease in provisions	B34									
21-4-16	ខាតពីការលក់ទ្រព្យសកម្មរយៈពេលវែង Loss on disposal of fixed assets	B35									
21-4-17	ខាតពីការប្តូរប្រាក់សម្រេចបាន Loss on realized currency translation	B36									
21-4-18	ខាតពីការប្តូរប្រាក់មិនទាន់សម្រេចបាន Loss on unrealized currency translation	B37									
21-4-19	ចំណាយផ្សេងៗ Other expenses	B38									
21-5 ចំណាយការប្រាក់បង់អោយនិកររស់ Interest expense paid to residents		B40									
21-6 ចំណាយការប្រាក់បង់អោយអនិកររស់ Interest expense paid to non-residents		B41									
21-7 ពន្ធលើប្រាក់ចំណេញ Profit tax		B43									

21- របាយការណ៍ចំណូល និងចំណាយក្នុងឆ្នាំ២០១៣ តាម "មូលដ្ឋានប្រព័ន្ធគណនេយ្យ" (ត)			
Amount of Revenues and Expenses in a Year 2013 under "Accrual basis accounting". (Continued)			
21-8 ថ្លៃដើមផលិតផលបានលក់ (សហគ្រាសផលិតកម្ម) Costs of Products Sold (Production Enterprise)			
21-8-1	ចំណាយថ្លៃដើមវត្ថុធាតុដើម និងសម្ភារៈផ្គត់ផ្គង់ដែលបានប្រើប្រាស់	Expenses on raw materials and supplies used	C6
21-8-2	ចំណាយផ្សេងៗក្នុងផលិតកម្ម	Other Production Costs	C7
21-8-3	ប្រាក់បៀវត្សអ្នកគ្រប់គ្រង និងកម្មករសម្រាប់ការផលិត	Salaries for managers and workers in the production	C8
21-8-4	វិលសំរេចសកម្មភាពរូបិយៈពេលវែងដូចជាមូលនិធិពាណិជ្ជកម្ម license...	Amortization of intangible assets such as goodwill, license...	C9
21-8-5	ចំណាយប្រុងឥន្ធនៈ និងថាមពល	Fuel, water and power	C10
21-8-5-1	ចំណាយអគ្គីសនី (ជាអតិប្បិណ្ណៈ)	Electricity expense (purchased only)	-
21-8-6	ការដេញបំបែក	Packaging	C11
21-8-7	វិលសំរេចរុក្ខជាតិ គ្រឿងម៉ាស៊ីន និងបរិក្ខារផ្សេងៗទៀតក្នុងផលិតកម្ម	Depreciation of plants and equipment	C12
21-8-8	សេវាអោយការបន្ត និងសេវាផលិតដោយសហគ្រាសដទៃ	Sub-contract and production services costs by other enterprises	C13
21-8-9	ចំណាយផ្សេងៗក្នុងផលិតកម្ម	Other manufacturing costs	C14
21-8-10	ការងារកំពុងដំណើរការ ឬស្តុកកំពុងផលិតនៅដើមគ្រា	Work in progress or stock in progress at the beginning of the period	C15
21-8-11	ដក: ការងារកំពុងដំណើរការ ឬស្តុកកំពុងផលិតនៅចុងគ្រា	Less: Work in progress or stock in progress at the end of the period	C16
21-8-12	សរុបចំណាយថ្លៃដើមផលិតកម្ម	Total Production Costs	C17
21-8-13	ស្តុកផលិតផលសម្រេចនៅដើមគ្រា	Stock of finished products at the beginning of the period	C18
21-8-14	ដក: ស្តុកផលិតផលសម្រេចនៅចុងគ្រា	Less: Stock of finished products at the end of the period	C19

ពិនិត្យដោយមន្ត្រីសម្ភាសន៍	Checked by enumerator	ត្រឹមត្រូវ	Correct	ប្រសិនបើត្រឹមត្រូវសូមគូសរង្វង់លើពាក្យ (ត្រឹមត្រូវ)	If it is "correct", circle this
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បានឃើញ និងបញ្ជាក់ថាព័ត៌មានដែលបានបំពេញពិតជាត្រឹមត្រូវ
 I certify that the information filled in the Form is accurate

ធ្វើនៅ.....ថ្ងៃទី.....ខែ.....ឆ្នាំ ២០១៤
 Issued atDate.....

ហត្ថលេខា/ត្រាម្ចាស់សហគ្រាស ឬអ្នកតំណាងសហគ្រាស
 Signature/stamp of Establishment Owner/Manager

កំណត់ហេតុ MEMORANDUM

កាលបរិច្ឆេទសម្ភាស Date of Visit	លទ្ធផល/កំណត់សំគាល់ Results/Remarks

កំណត់សំគាល់ Remarks:

Royal Government of Cambodia
Cambodia Inter-censal Economic Survey 2014

Strictly Confidential

Establishment List
in a Village or an Enumeration Area
(As of March 1, 2014)

Page Number.....
Total Number of Pages.....

Name	Province	District	Commune	Village	EA Code	Number of Establishments				
						Total	To be surveyed	Surviving	New	Not found
Code										

Serial No. for all establishments	Name of Establishment (Registered name. If not registered, common name, trade name, or name of proprietor.)	Business Type (Main activity of the establishment. Ex: Chinese restaurant, Grocery shop, School, Garment factory, Pagoda, etc.)	Address of Establishment (Name of market, Street Name/No., Building No., Floor No., Room/Block/Booth No., etc. If no specific address, address of the nearest building/structure, etc.)	Number of Persons Engaged	Establishment No. (From the Pre-printed Village/EA Establishment List if the same establishment)	New Serial No. for establishments except establishments with 50 persons engaged or more <Circle the selected establishments>	Type of Survey Result 1 (Finished) 2 (C.Refusal) 3 (S.Refusal) 4 (M.Refusal)
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)

Enumerator
Date of Listing: From To

Name..... Signature..... Date.....

Checked by Supervisor
Last two digits of currency note

Name..... Signature..... Date.....

Unofficial translation

KINGDOM OF CAMBODIA
NATION RELIGION KING

STATISTICS LAW

Chapter I

GENERAL PROVISION

Article 1 This Law governs all matters relating to collection, processing, compilation, analysis, publication and dissemination of statistical data and pertains to the whole Kingdom of Cambodia.

Article 2 The technical terms used in this Law shall have the following meaning:

- “Statistics” are data obtained by collecting, processing, compiling, analyzing, publishing and disseminating results, gathered from respondents through statistical collections or from administrative data sources.
- “National Statistics System” is integrated statistics data at national and local level and infrastructure, including all official statistical data and national statistical programs; statistical organizations and statistical units within ministries and institutions of the Royal Government; as well as their statistical staff and other infrastructure.
- “Basic statistics” are official economic, environment and socio-demographic statistics that are cross sectoral in nature, national and sub-national, that are required by the Royal Government for policy and program formulation and evaluation, as well as for use by the wider Cambodian and international communities.
- “Sectoral statistics” are statistics collected by ministries or institutions of the Royal Government for their internal needs and reporting purposes.

- A “census” is a statistical collection of data on individuals, households, establishments or other organizational units where all units in the population are enumerated.
- A “survey” is a scientific statistical collection of data on individuals, households, establishments or other organizational units where only a sample of units in the population are enumerated.
- A “statistical officer” is an employee of the Royal Government who has the authority to engage in official statistical activities.
- A “respondent” is an individual, household, company, establishment, government or non- government institution, or other organization, that has been selected in a census or a survey.
- Data are information in the form of numbers.
- “Designated official statistics” are statistics produced by Government organizations that are determined by the Royal Government to meet the statistical information requirements of policy-makers in formulating and evaluating economic and social policies and programs in addressing the socio-economic development and welfare of the nation, as well as the requirements of decision-makers and researchers in the wider Cambodian and international communities.

Chapter II

PRINCIPLES AND DIRECTIONS

Article 3 Statistical development is based on the principles of accuracy independence, objectivity, reliability, relevance and timeliness.

Article 4 Statistical activities shall be guided by the following objectives:

- Supporting the statistical data requirements of Royal Government policy-makers in formulating and evaluating economic and social policies and programs, in addressing the socio-economic development and welfare of the nation, as well as the requirements of decision-makers and researchers in the wider Cambodian and international communities.
- Facilitating the development of an effective and efficient National Statistical System

- Enhancing public awareness of the importance of the role and function of statistics in national development programs.
- Encouraging the development of methodology and technology in statistical activities.

Chapter III

STATISTICAL DATA COLLECTION

Article 5 Statistical data are collected by:

- a. Conducting censuses.
- b. Conducting surveys.
- c. Accessing government and non-government administrative data sources.

Article 6 Censuses as referred to in Article 5 (a) shall be conducted at least once every ten years. There are three categories of census.

- a. Population census.
- b. Agricultural census.
- c. Establishment census.

These censuses shall be conducted by the National Institute of Statistics of the Ministry of Planning in cooperation with relevant institutions.

Article 7 The Royal Government shall issue a Sub-Decree specifying the dates for conducting each of the three censuses within the ten-year period and may change the dates where it deems it necessary to do so.

Article 8 Inter-censal surveys shall be conducted between censuses to facilitate annual updates of the benchmark census data in order to compile accurate and reliable economic and social statistics that meet the needs of government policy makers and other users.

Article 9 Sample Surveys, as referred to in Article 5(b), may be conducted periodically in order to produce accurate and reliable basic national statistics, as well as on an ad hoc basis in order to address any urgent statistical data needs of the Royal Government. For the purposes of conducting economic surveys, the National Institute of Statistics of the Ministry of Planning will establish a register

of businesses or population frame, to be updated and maintained on an annual basis.

Article 10 Statistics produced from administrative data sources, as referred to in Article 5 (c), shall be compiled using data recorded on administrative documents, forms and other records sourced from both Royal Government and non-government organizations. For the purposes of compiling statistics from administrative data sources, the National Institute of Statistics of the Ministry of Planning will establish a directory of administrative and statistical data sources, to be updated and maintained on an annual basis.

Article 11 In the context of this Law, the National Institute of Statistics of the Ministry of Planning is responsible for:


1. Collecting, processing, compiling, analyzing, publishing and disseminating basic data by conducting censuses and surveys, and utilizing administrative data sources.
2. Compiling national accounts and price indexes, as well as economic, environment and socio-demographic indicators.

Article 12 Ministries and institutions of the Royal Government shall collect sectoral data either independently or in cooperation with the National Institute of Statistics of the Ministry of Planning by:

- Conducting surveys.
- Collection of statistical data on administrative records.

Coverage of the 2014 Cambodia Inter-censal Economic Survey
and the 2009 Nation-wide Establishment Listing of Cambodia


Section of ISIC Rev.4 1)	Kind of Establishment		
	Fixed location	Movable but the same place	Mobile
A	Agriculture, forestry and fishing		
B	Mining and quarrying		
C	Manufacturing		
D	Electricity, gas, steam and air conditioning supply		
E	Water supply; sewerage, waste management and remediation activities		
F	Construction		
G	Wholesale and retail trade; repair of motor vehicles and motorcycles		
H	Transportation and storage		
I	Accommodation and food service activities		
J	Information and communication		
K	Financial and insurance activities		
L	Real estate activities		
M	Professional, scientific and technical activities		
N	Administrative and support service activities		
O	Public administration and defence; compulsory social security		
P	Education		
Q	Human health and social work activities		
R	Arts, entertainment and recreation		
S	Other service activities		
T	Activities of households as employers; undifferentiated goods- and services-producing activities of households for own use		
U	Activities of extraterritorial organizations and bodies		

 shows the coverage of the 2014 Cambodia Inter-censal Economic Survey and the 2009 Nation-wide Establishment Listing.

1) ISIC stands for International Standard Industrial Classification.

Coverage of the 2011 Economic Census of Cambodia

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