

## **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 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 for 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.

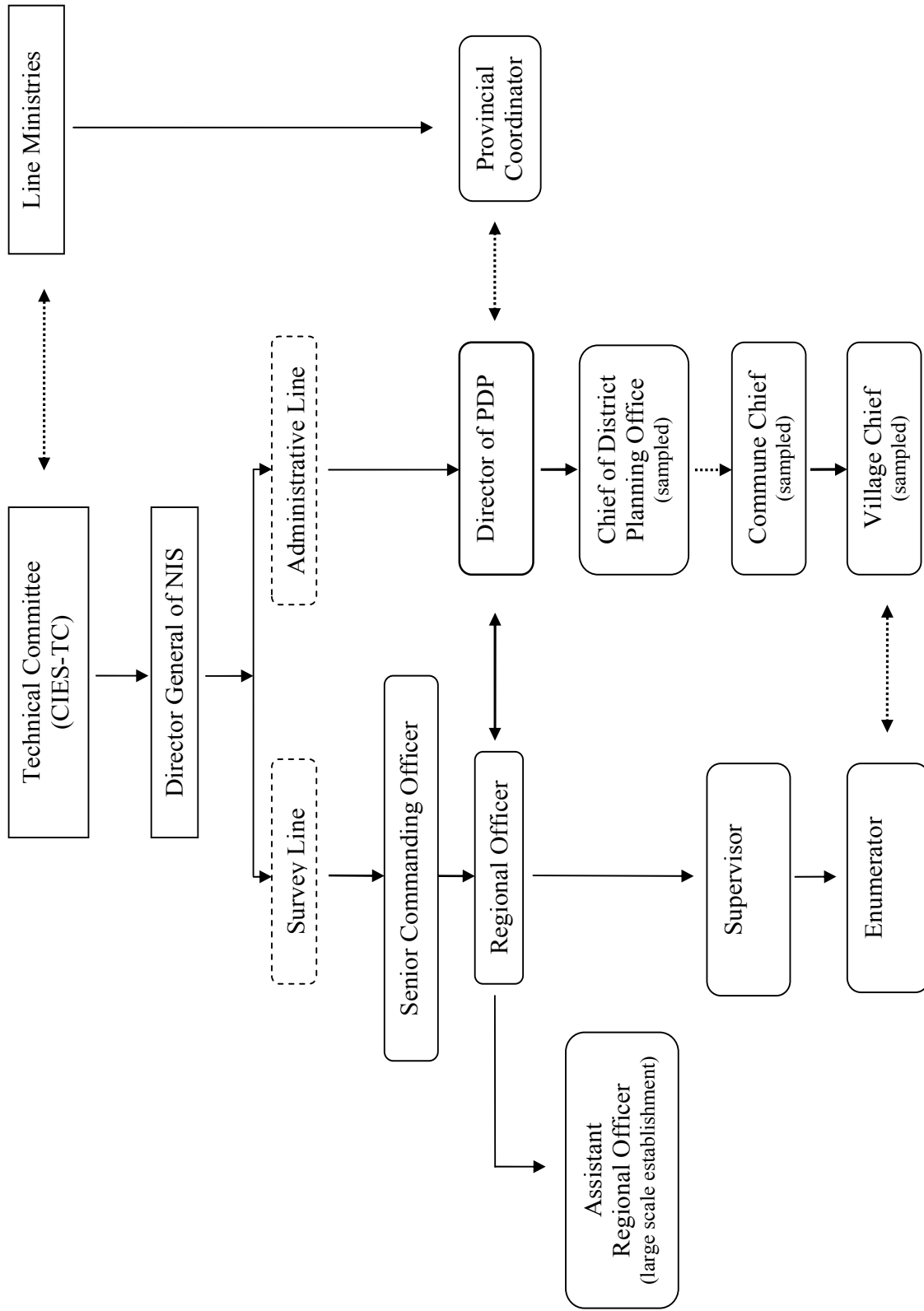
### **14. Dissemination**

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.

## **Brief Analysis of the Final Results except Street Businesses of the 2014 Cambodia Inter-Censal Economic Survey**

*Note: EL2009 stands for the 2009 Nation-wide Establishment Listing of Cambodia, EC2011 for the 2011 Economic Census of Cambodia, and CIES2014 for the 2014 Cambodia Inter-Censal Economic Survey.*

### **1. Total number of establishments except street businesses is about 514,000 in Cambodia.**

There are 513,759 establishments in Cambodia. The number of male representative establishments is 200,369, and it accounts for 39.0% of the whole establishments. The number of female representative establishments is 313,391, and it accounts for 61.0% of the whole establishments.

Approximately 97% of the whole establishments are micro establishments (under 10 persons are engaged). Especially, the number of establishments with one person engaged is 169,290 (the share is 33.0% of the whole establishments), and the number of establishments with two persons engaged is 209,801 (the share is 40.8%). (Refer to Table 1-1)

Among the whole establishments, the number of Cambodian-owned establishments is 508,632, and it accounts for 99.0% of the whole establishments. The number of foreigner-owned establishments is 5,128, and it accounts for 1.0% of the whole establishments. Among these foreigner-owned establishments, the number of Vietnamese-owned establishments is 2,028; Korean-owned establishments is 971; Chinese-owned establishments is 676; Other Asian-owned establishments is 576; U.S. and European-owned establishments is 382; and Other foreigner-owned establishments is 495, respectively. (Refer to Table 1-2-1 and 1-2-2)

Among the whole establishments, the registration rate at the Ministry of Commerce is 2.1%, followed by the Ministry of Education, Youth, and Sports 1.8%, and the Ministry of Health 1.1%. (Refer to Table 1-3-1 and 1-3-2)

Among the whole establishments, “Individual proprietor” is the main structure of ownership. There are 484,710 establishments, and it accounts for 94.3% of the whole

establishments. The second is “State-owned organization” with 12,022 establishments, and it accounts for 2.3% of the whole establishments. The third is “Sole proprietor” with 5,769 establishments, and it accounts for 1.1% of the whole establishments. (Refer to Table 1-4-1 and 1-4-2)

Among the whole establishments, the number of “Single unit” is 507,939, “Head office” 194, and “Branch” 5,626, respectively. (Refer to Table 1-5)

Among the whole establishments, the number of “Owned business place” is 396,794, and it accounts for 77.2% of the whole establishments. The number of “Rented business place” is 109,402, and it accounts for 21.3% of the whole establishments. (Refer to Table 1-6)

Among the whole establishments, “Home business” is the main kind of business place. There are 384,305 establishments, and it accounts for 74.8% of the whole establishments. The second is “Business in traditional market” with 54,281 establishments, and it accounts for 10.6% of the whole establishments. The third is “Business in modern shopping mall” with 23,508 establishments, and it accounts for 4.6% of the whole establishments. (Refer to Table 1-7-1 and 1-7-2)

Among the whole establishments, the business places of 89,655 establishments are only under 5 square meters (the share is 17.5% of the whole establishments); those of 130,833 establishments are 5-9 square meters (25.5%); and those of 149,176 establishments are 10-29 square meters (29.0%). On the other hand, the business places of 19,690 establishments are over 1,000 square meters (3.8%). (Refer to Table 1-8-1 and 1-8-2)

Among the whole establishments, only 30,544 establishments started business in or before 1990 (the share is 5.9% of the whole establishments). The number of new establishments has been increasing rapidly since 2010. 50,963 establishments started business in 2010 (9.9%); 47,480 establishments started business in 2011 (9.2%); 98,834 establishments started business in 2012 (19.2%); and 83,891 establishments started business in 2013 (16.3%), respectively. (Refer to Table 1-9-1 and 1-9-2)

**2. “Wholesale and retail trade and repair of motor vehicles and motorcycles” accounts for nearly 60%.**

There are 513,759 establishments in Cambodia. Among the whole establishments, the number of “Wholesale and retail trade; repair of motor vehicles and motorcycles” is 305,785 (with the share of 59.5% of the whole establishments), followed by “Manufacturing” 71,922 (14.0%), “Accommodation and food service activities” 56,230 (10.9%), “Other services activities” 40,171 (7.8%), “Education” 11,999 (2.3%), and “Human health and social work activities” 6,860 (1.3%).

Among the industries, the share of female representative establishments is relatively high in “Accommodation and food service activities” 72.3% and “Wholesale and retail trade; repair of motor vehicles and motorcycles” 68.5%. On the other hand, the share of male representative establishments is relatively high in “Education” 84.2% and “Human health and social work activities” 68.2%. (Refer to Table 2-1-1 and 2-1-2)

Among the whole establishments in Cambodia, the number of Cambodian-owned establishments is 508,632, and it accounts for 99.0% of the whole establishments. The number of foreigner-owned establishments is 5,128, and it accounts for 1.0% of the whole establishments.

The number of Vietnamese-owned establishments is 2,028, and 50.4% of them is in “Accommodation and food service activities”. The number of Korean-owned establishments is 971, and 59.6% of them is in “Wholesale and retail trade; repair of motor vehicles and motorcycles”. The number of Chinese-owned establishments is 676, and 39.2% of them in “Manufacturing”. (Refer to Table 2-2-1 to 2-2-3)

In “State-owned organization”, there are 12,022 establishments, and it accounts for 2.3% of the whole establishments. In this section, 10,289 establishments are in “Education”, and 1,676 establishments are in “Human health and social work activities”. (Refer to Table 2-4-1 and 2-4-2)

The rate of “Rented business place” is relatively high in “Other services activities” with 30.7%. On the other hand, the rate in “Manufacturing” is relatively low with 10.5%. (Refer to Table 2-6-1 and 2-6-2)

In “Wholesale and retail trade; repair of motor vehicles and motorcycles”, the share of “Home business” is 74.2%, followed by “Business in traditional market” (14.0%), and “Business in modern shopping mall” (7.4%). (Refer to Table 2-7-1 and 2-7-2)

In “Wholesale and retail trade; repair of motor vehicles and motorcycles”, the share of business places under 5 square meters is 18.7% of the whole establishments in this

section; that of 5-9 square meters is 26.6%; that of 10-29 square meters is 33.2%; and that of over 1,000 square meters is 0.4%. On the other hand, in “Manufacturing”, the share of business places under 5 square meters is 18.2%; that of 5-9 square meters is 24.6%; that of 10-29 square meters is 26.6%; and that of over 1,000 square meters is 1.9%. (Refer to Table 2-8-1 and 2-8-2)

The number of new establishments has been increasing rapidly since 2010. In “Wholesale and retail trade; repair of motor vehicles and motorcycles”, 32,697 establishments among the whole establishments in this section (305,785 establishments) started business in 2010 (the share of the whole establishments is 10.7%); 31,302 establishments started business in 2011 (10.2%); 64,373 establishments started business in 2012 (21.1%); and 48,520 establishments started business in 2013 (15.9%), respectively. In “Manufacturing”, 6,304 establishments among the whole establishments in this section (71,922 establishments) started business in 2010 (the share of the whole establishments is 8.8%); 5,793 establishments started business in 2011 (8.1%); 12,701 establishments started business in 2012 (17.7%); and 11,387 establishments started business in 2013 (15.8%), respectively. (Refer to Table 2-9-1 and 2-9-2)

### **3. The number of establishments in Phnom Penh accounts for nearly 20% in Cambodia.**

The number of the whole establishments in Cambodia is 513,759. In the east area, there are 54,231 establishments in Kampong Cham province, and it accounts for 10.6% of the number of the whole establishments; In the northwest area, there are 32,519 establishments in Battambang (6.3%), and 37,622 establishments in Siem Reap (7.3%); In the southeast area, there are 29,521 establishments in Prey Veng (5.7%); and in the central area, there are 97,200 establishments in Phnom Penh (18.9%), and 38,679 establishments in Kandal (7.5%).

Among the whole establishments, the largest number of establishments are located in Phnom Penh with the share of 18.9% of the whole establishments, followed by Kampong Cham (10.6%), Kandal (7.5%), Siem Reap (7.3%), Takeo (6.4%), and Battambang (6.3%).

The share of male representative is relatively high in Ratanak Kiri Province with the share of 53.8%, and Battambang (50.5%). On the other hand, the share of female representative is relatively high in Phnom Penh with the share of 73.7%. (Refer to Table 3-1)

Among the foreigner-owned establishments, 2,414 establishments are located in Phnom Penh (the share of the whole foreigner-owned establishments is 47.1%); 557 establishments are located in Siem Reap (10.9%); and 336 establishments are located in Kandal (6.6%). (Refer to Table 3-2-1 and 3-2-2)

The registration rates at the Ministry of Commerce are relatively high in Ratanak Kiri Province (9.4%) and Pursat (7.2%). (Refer to Table 3-3-1 and 3-3-2)

Among the whole establishments, the number of “Branch” is 5,626. Among the number of “Branch”, 1,606 establishments are located in Phnom Penh. (Refer to Table 3-5)

The share of “Rented business place” is relatively high in Phnom Penh (The share is 56.9%). (Refer to Table 3-6)

In Otdar Meanchey, the share of “Business in traditional market” is highest (34.9%). (Refer to Table 3-7-1 and 3-7-2)

In Phnom Penh, the business places of 16,335 establishments are under 5 square meters (the share is 16.8%); those of 18,929 establishments are 5-9 square meters (19.5%); and those of 34,121 establishments are 10-29 square meters (35.1%). On the other hand, the business places of 1,622 establishments are over 1,000 square meters (1.7%). (Refer to Table 3-8-1 and 3-8-2)

There are 15,553 new establishments in 2013 in Phnom Penh (the share of new establishments in 2013 is 18.5%), 9,167 new establishments in Kampon Cham (the share is 10.9%), and 7,465 new establishments in Siem Reap (the share is 8.9%). (Refer to Table 3-9-1 and 3-9-2)

#### **4. The number of persons engaged is about 1,875,000 in Cambodia.**

The number of persons engaged is 1,874,670 being composed of 780,299 males accounting for 41.6%, and 1,094,371 females accounting for 58.4%. Females have outnumber males. Compared with the results of EC2011 and EL2009, the number of persons engaged increased 9.6% from 2009 to 2011 and 16.4% from 2011 to 2014 respectively.

Although the number of establishments with 1, 2 or 3 persons engaged is a majority group, the number of persons engaged in these establishments is 783,260 and it accounts for 41.8% of the number of persons engaged in Cambodia. The number of large establishments with 101 and over persons engaged is a minority group, however, the number of persons engaged in these establishments is 529,570 and it accounts for 28.2% of the number of persons engaged in Cambodia. A notable characteristic with persons engaged in large establishments is a large proportion of females to males. In other words, large establishments provide employment opportunities for females. (Refer to Table 11-1-1)

Compared with the results of EC2011 and EL2009, the number of persons engaged in establishments with 2, 3 and 101 and over persons engaged increased continuously. This contributes to the growth of persons engaged in Cambodia, and accounts for 78.1% of the total increase from 2009 to 2011 and 87.4% of that from 2011 to 2014 respectively.

#### **5. Number of persons engaged in the establishments of miscellaneous Asian owners increased.**

The number of persons engaged in Cambodian owner is 1,479,910 and that in foreigner-owner is 394,760, accounting for 78.9% and 21.1% of the number of persons engaged in Cambodia, respectively. (Refer to Table 11-2-1)

Compared with the results of EC2011, the number of persons engaged in the establishments of foreigner-owner increased by 103,339 with the rate of increase of 35.5% from 2011 to 2014. As a result, the proportion of establishment owned by foreigners to the total rose from 18.1% to 21.1%.

#### **6. Number of persons engaged in “Wholesale and retail trade; repair of motor vehicles and motorcycles” increased outstandingly.**

Looking at the number of persons engaged by industrial classification, the largest industry is “Wholesale and retail trade; repair of motor vehicles and motorcycles” among the sections of ISIC. The number of persons engaged in this section is 631,141 and it accounts for 33.7% of the number of persons engaged in Cambodia. Subsequently, “Manufacturing” employs 577,739 accounting for 30.8%;



“Accommodation and food service activities” employs 183,053 accounting for 9.8%; “Education” employs 167,118 accounting for 8.9%; and so on. In terms of composition on sex of persons engaged, females outnumbered males in “Manufacturing”, and so on. (Refer to Table 12-1-1)

Compared with the past proportions of sections of ISIC to the total on number of persons engaged, “Wholesale and retail trade; repair of motor vehicles and motorcycles” increased outstandingly. As a result, the proportion on this industry exceeded that of “Manufacturing” which had been the largest industry in terms of persons engaged in EC2011. This was caused by the rapid growth of the number of persons engaged in “Wholesale and retail trade; repair of motor vehicles and motorcycles”. The number of persons engaged in this industry increased approximately 1.5 times from 2009 to 2014, while “Manufacturing” increased approximately 1.1 times in the same period.

Similarly, “Accommodation and food service activities” and “Education” increased gradually in the number of persons engaged and the proportion in terms of persons engaged. The number of persons engaged in “Accommodation and food service activities” increased approximately 1.6 times from 2009 to 2014, and “Education” approximately 1.4 times.

#### **7. Phnom Penh accounts for one third in terms of persons engaged.**

Looking at the number of persons engaged by province, Phnom Penh was the largest with 552,469 accounting for 29.5% of the number of persons engaged in Cambodia. Subsequently, Kampong Cham marked 166,452 accounting for 8.9%; Siem Reap marked 152,053 accounting for 8.1%; Kandal marked 145,232 accounting for 7.7%; and so on. Persons engaged concentrate in Phnom Penh, and the above 4 provinces occupy 54.2% of the total number of persons engaged in Cambodia.

Examining the rates of contribution of provinces, Kampong Cham, Kampong Chhnang, Kampong Speu and Siem Reap increased its rate and they can explain 54.7% of the rate of increase in the number of persons engaged in Cambodia from 2011 to 2014. Since these 4 provinces have a large proportion and a high increasing rate regarding the number of persons engaged, its contribution to the increasing rate of the whole country is substantial.

#### **8. Annual sales of entities in Cambodia were about 23 billion US dollars.**

The total amount of annual sales of entities in Cambodia was USD 22.6 billion (about an 84% increase compared with that of EC2011).

Entities with 1,000 and over persons engaged gained the largest amount with USD 8.6 billion and accounting for 38.0% of the aggregated sales amount. Subsequently, two persons engaged USD 3.0 billion (13.1%); 10 to 19 persons engaged USD 2.5 billion (11.0%); one person engaged USD 1.8 billion (8.1%); 100-499 persons engaged USD 1.6 billion (7.3%); three persons engaged USD 1.3 billion (5.6%) and so on. Thus, the annual sales of entities with 101 and over accounted for 50% of the total. By sex of representative, entities with male representatives had 71.4% of the total sales. (Refer to Table 21-1.)

#### **9. Annual sales per entity in Cambodia were about USD 45 thousands**

Annual sales per entity in Cambodia was USD 44,508 (about 64% increase from that of EC2011). Entities with male representatives gained USD 82,299 in average and those with female representatives gained USD 20,756 which was about 1/4 of the average sales of entities with male representatives.

Looking at the annual sales per entity by size of persons engaged, entities with 1,000 and over persons engaged gained the largest amount: USD 68.0 million and the amount was 2.2 times more than that of EC2011. Subsequently, entities with 500 to 999 persons engaged gained USD 11.3 million; 100 to 499 persons engaged USD 3.6 million; 50 to 99 persons engaged USD 1.0 million and so on.

Basically, larger-scale entities gained larger amounts of sales than smaller ones except for 10 to 19 persons engaged, which gained USD 308 thousands, about 3 times more than 20 to 49 persons engaged (USD 92 thousands). (Refer to Table 21-2.)

#### **10. Entities with 1,000 and over persons engaged recorded the largest amount of annual sales per entire person engaged**

Looking at the annual sales per entire person engaged by size of entire persons engaged, entities with 1,000 and over persons engaged gained the largest amount: USD 29.8 thousand, more than twice as large as the average amount of the whole entities in Cambodia. Among them, entities with 1,000 and over persons engaged with male representatives recorded the largest amount of sales per person engaged (USD 35.1 thousand), 2.7 times more than the average amount. (Refer to Table 21-3.)

**11. By industrial classification, “Whole sale and retail trade” recorded the largest amount of sales**

By section of industrial classification (ISIC Rev.4), “Wholesale and retail trade; repair of motor vehicles and motorcycles” recorded the largest amount of annual sales (USD 8.9 billion), about 39% of all the entities in Cambodia. “Manufacturing” was the second largest with USD 5.7 billion and about 25% of the total amount.

Looking at the annual sales by sex of representative, it was the entities with male representatives in “Wholesale and retail trade; repair of motor vehicles and motorcycles” that recorded the largest amount (USD 4.8 billion and 21.4%), followed by entities with male representatives in “Manufacturing” (USD 4.6 billion, and 20.4%). (Refer to Table 22-1-1 and Table 22-1-2.)

**12. Annual sales per entity: “Other service activities” recorded the largest and “Manufacturing” the next**

Looking at the annual sales per entity, “Other service activities” recorded the largest amount of USD 81 thousand, 1.8 times larger than the average amount of the whole industry. “Manufacturing” was the second with USD 79 thousand and “Education” was the third (USD 51 thousand, about 15% larger than the average amount). (Refer to Table 22-2-1 and Table 22-2-2.)

**13. Annual sales per entire person engaged: “Other service activities” with male representatives gained the largest amount of USD 50 thousand**

Looking at the annual sales amount per entire person engaged, “Other service activities” also recorded the largest amount of about USD 30 thousand in average, 2.3 times larger than the average amount of sales recorded by the whole entities in Cambodia. Entities with male representatives gained more than twice larger annual sales than those with female representatives. (Refer to Table 22-3-1 and Table 22-3-2.)

**14. Annual sales of Phnom Penh accounted for 51% of the total sales in Cambodia.**

Looking at the annual sales by province, Phnom Penh was the largest with USD 11.6 billion, accounting for 51.3%. Subsequently, Siem Reap USD 2.5 billion (10.9%); Kampong Cham USD 1.8 billion (7.8%); Kandal USD 1.2 billion (5.3%); Battambang

USD 845 million (3.7%) and so on.

The share of Phnom Penh decreased from EC2011 (56.0%), whereas those of Siem Reap (3.9%) and Kampong Cham (5.6%) showed a clear increase. (Refer to Table 23-1.)

#### **15. Entities in Cambodia spent USD 19 billion expenses in a year**

Looking at the annual expenses of entities, the total amount spent in Cambodia was USD 18.8 billion (which was equivalent to 83.3% of the total sales amount\*), of which large entities with 1,000 and over person engaged spent USD 8.0 billion, 42.5% of the total expenses of Cambodian entities. Its share of annual amount of expenses was higher than that of annual sales (38.0%). Entities with two persons engaged spent the second largest amount of expenses (USD 2.1 billion and 11.2% of the total expenses in Cambodia). (Refer to Table 24-1.)

\*Note that the numbers of entities that answered annual sales and annual expenses are slightly different (508,037 for sales excluding Sales=0 and Not reported and 508,058 for expenses excluding Expenses=0 and Not reported").

#### **16. Annual expenses: entities in Cambodia spent USD 37 thousand in average in a year and expenses showed steep increases in line with the size of entities**

Looking at the annual expenses per entities, entities with 1,000 and over persons engaged spent in average USD 62 million, especially entities with male representatives spent the largest amount of expenses (USD 73 million). Entities with female representatives reported smaller expenses comparing with the male representative entities except for entities with one person and two persons engaged. (Refer to Table 24-2.)

#### **17. Entities in Cambodia spent about USD 11 thousand annual expenses per entire person engaged**

Looking at the annual expenses per entire person engaged, entities in Cambodia spent about USD 10.7 thousand in average. Entities with 1,000 and over and with male representatives spent USD 32.4 thousand, the largest amount. Entities with female representatives spent less than half of entities with male representatives (USD 6.4 thousand vs. 14.1 thousand). (Refer to Table 24-3.)

**18. “Wholesale and retail trade; repair of motor vehicles and motorcycles” spent the largest amount of annual expenses**

As for the annual expenses, “Wholesale and retail trade; repair of motor vehicles and motorcycles” spent the largest amount of annual expenses (USD 6.8 billion, about 36% of the total amount spent in Cambodia) and “Manufacturing” was the next (USD 4.3 billion, about 23%). Annual expenses with female representatives spent about 1/3 of those of male representative entities. (Refer to Table 25-1-1 and Table 25-1-2.)

**19. “Other service activities” spent the largest amount of annual expenses per entity**

Looking at the annual expenses per entity, entities in Cambodia spent USD 37 thousand in average, 83.3% of the annual amount of sales per entity.

By section of industrial classification (ISIC Rev.4), “Other service activities” with male representatives spent the largest amount of about USD 129 thousand, 3.5 times larger than the average amount of expenses spent by the whole entities in Cambodia (USD 37 thousand). “Manufacturing” with male representative spent the second largest amount of expenses (about USD 90 thousand, 2.4 times larger than average). (Refer to Table 25-2-1 and Table 25-2-2.)

**20. Annual expenses per entire person engaged: Entities in Cambodia spent about USD 11 thousand in average**

Looking at the annual expenses per entire person engaged, entities in Cambodia spent about USD 10.7 thousand in average. By section of industrial classification, “Other service activities” with male representatives spent the largest amount of USD 49.2 thousand, 4.6 times larger than the average amount of the whole entities in Cambodia. (Refer to Table 25-3-1 and Table 25-3-2.)

**21. Annual expenses by province was about USD 19 billion and Phnom Penh had the largest share among 24 provinces in Cambodia**

Entities in Cambodia spent USD 18.8 billion annual expenses. Entities with male representatives spent 2.8 times more expenses than female representative entities (USD 13.8 million vs. USD 5.0 million).

Looking at the total amount of expenses by province, the share of Phnom Penh was the highest with a 53.0% share, slightly higher than the share for annual sales (51.3%), followed by Siem Reap (9.7%), Kampong Cham (8.4%) and Kandal (5.6%). (Refer to Table 26-1.)

**22. Annual profit and loss by size of entire persons engaged: entities with two persons engaged recorded the largest profit and loss**

The total profit and loss of entities in Cambodia was USD 3.8 billion which was equivalent to 16.7 % of the total amount of sales\*.

The largest profit and loss was reported by entities with two persons engaged (USD 853 million, 22.6% of the total), followed by 10-19 persons (USD 693 million, 18.4%) and 1,000 and over (USD 584 million, 15.5%). (Refer to Table 27-1.)

\*Note that the numbers of entities that answered annual sales and annual expenses were slightly different (508,037 for sales excluding Sales=0 and Not reported, 508,058 for expenses excluding Expenses=0 and Not reported and 508,064 for profit and loss excluding both Sales=0 and Not reported and Expenses=0 and Not reported).

**23. Annual profit and loss per entity: entity with 1,000 and over persons engaged reported the highest amount**

Looking at the annual profit and loss per entity, 1,000 and over reported the largest amount of profit and loss of USD 4.5 million, 611 times larger than the average amount in Cambodia. The size of profit and loss increased in tandem with the increase of the size of entire persons engaged except for entities with 20-49 persons engaged. But if calculating Profit and Loss to Sales Ratio per entity for reference, the average ratio of the whole entities in Cambodia (both sexes) was 16.7% whereas that of entities with 1,000 and over was only 6.8%, lower than the average ratio. Entities with male representatives reported a nearly 2.5 times larger amount of profit than entities with female representatives. The difference of profit and loss amount between entities with male representatives and those with females by size of entire persons engaged is largest for 1,000 and over persons engaged (USD 5.5 million vs. 1.0 million). But if calculating Profit and Loss to Sales ratio of the whole entities by sex of representative for reference, the ratio of entities with male representatives was lower than that of female representatives (14.2% vs. 22.9%). (Refer to Table 27-2.)

**24. Entities with 10-19 persons engaged reported the largest profit and loss per entire**

### **person engaged**

Looking at the annual profit and loss per entire person engaged, the largest amount was reported by 10-19 persons engaged (USD 6.3 thousand, 2.9 times larger than the average amount in Cambodia), while 20-49 persons engaged reported the smallest average amount of profit and loss (USD 476 and only 22.1% of the average amount in Cambodia). Entities with 1,000 and over persons engaged recorded a smaller amount of profit and loss (USD 2,003) than the average amount (USD 2,151), because of the small amount of profit reported by entities with female representatives (USD 460). (Refer to Table 27-3.)

### **25. “Wholesale and retail trade; repair of motor vehicles and motorcycles” recorded the largest profit and loss amount**

By section of industrial classification (ISIC), “Whole sale and retail trade; repair of motor vehicles and motorcycles” recorded the largest amount of profit and loss of USD 2.1 billion. But looking at the profit and loss by sex of representatives, “Manufacturing” with male representatives recorded the largest amount of profit of USD 1.3 billion and 33.2% of the total amount whereas “Others” with male representatives in total reported a loss (USD -298 million, nearly 8% of the total amount of profit and loss). (Refer to Table 28-1-1 and Table 28-1-2.)

### **26. “Manufacturing” reported the largest amount of annual profit and loss per entity**

Looking at the amount of annual profit and loss per entity by section of industrial classification, “Manufacturing” reported the largest amount of USD 19.0 thousand, 2.6 times larger than the average amount of the whole entities in Cambodia.

By sex of representatives, “Manufacturing” with male representatives reported the largest amount of profit and loss of USD 33.5 thousand per entity, 4.5 times larger than the average amount. The loss of “Others” was USD -12.0 thousand and especially the loss of “Others” with male representative was USD -24.0 thousand, more than 3 times larger than the average profit amount of the whole entities in Cambodia. (Refer to Table 28-2-1 and Table 28-2-2.)

### **27. Entities with male representatives of “Wholesale and retail trade; repair of motor vehicles and motorcycles” reported the largest amount of profit and loss per entire person engaged**

Looking at the annual profit and loss per entire person engaged, entities in Cambodia reported USD 2,151 profit per person engaged. “Wholesale and retail trade; repair of motor vehicles and motorcycles” with male representatives reported the largest amount of USD 4,669 per person engaged, 2.2 times larger than the average amount of profit and loss per entire person engaged, while “Education” with male representatives reported the smallest amount of profit of USD 278. (Refer to Table 28-3-1 and Table 28-3-2.)