



KINGDOM OF CAMBODIA
Nation-Religion-King

2011 Economic Census of Cambodia

Supplementary Explanations and Questions & Answers



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Contents

Chapter 1 Supplementary Explanations

- A. How to fill-in the documents relating to the Complete/Serious Refusal Establishments
- B. Supervisor's Duties—How to supervise the enumerators
- C. Village Boundary Map and Enumeration Area Map
- D. Method of Enumeration
- Appendix: Table of Schedule for Supervision (Example)

Chapter 2 Questions and Answers

- A. Establishment to be surveyed or not
- B. Definition of Survey Topics of Form

Chapter 1 Supplementary Explanations

A. How to fill-in the documents relating to the Complete/Serious Refusal Establishments

Minor Refusal should be enumerated and filled in the documents as usual by enumerator with support of supervisor.

Needless to say the complete and serious refusal also must be enumerated by enumerator with support of supervisor. The enumerator and the supervisor are obliged to continue persuading these establishments until around 20th March.

Regarding the complete and serious refusal which the enumerator and supervisor have failed to persuade for corporation to the Census, special methods are taken as described in the Duties of Census Officials engaged in the Local Organization, Supervisor Manual and Enumerator Manual.

Followings supplement to these description:

1. Enumerator's Tasks

[Until around 20th March]

1.1 to continue persuasion with support of Supervisor

1.2 to fill-in the Establishment List

Column 2~8 are filled in based on the information gained during persuasion.

1.3 Form

Any topics in page 1 to 6 of Form are filled-in based on the information gained during persuasion, except for the column 2-B "Type of Survey Result" and "Date of handing Special Survey List" to ARO".

[Around 20th March]

1.4 to fill-in the following matters in respective document under the instruction from supervisor

a. Column of Special Survey List

b. Column 9 in the Establishment List

c. Column 2-B "Type of Survey Result" in the Form

1.5 Handing the following documents to the supervisor

a. Special Survey List

b. Form

[After around 20th March]

1.6 to fill-in the following matters in respective document based on information from supervisor. If necessary, the supervisor him/herself may be requested to fill in.

a. Column 10 in the Establishment List

b. Column 2-B "Date of handing special survey List to ARO" in the Form

1.7 Regarding other establishments than the complete and serious refusal

These documents should be dealt with according to the description of the Enumerator's Manual.

2. Supervisor's Tasks

2.1 Persuasion of the refusal

a. Supervisor has to give advises, instruction and support for the persuading the refusal establishment.

b. Supervisor, him/herself, is required to persuade the establishment with the enumerator if necessary.

2.2 Instruction on the “Survey Results”

Supervisor is required to give instruction regarding decision of “Complete” or “Serious” refusal.

2.3 Receiving the following documents, checking and handing to the ARO

a. Special Survey List

b. Form

2.4 Cooperation for work of “Special Survey Team”

Supervisor is obliged to cooperate for work of the “Special Survey Team” in response to the request from the team.

3. ARO and Special Survey Team

3.1 Immediately after ARO receives the report and the documents on the Refusal Establishment from supervisor, he/she reports the situation to the Special Survey Team organized by DPDP with support of RO.

3.2 The Special Survey Team discusses the best way for the solution of the problems, namely, what kind of measures should be taken, which member of the team have to be dispatched and so on.

3.3 ARO and the appropriate member(s) go to the field in order to persuade the establishment with support of supervisor and so on..

3.4 After gaining cooperation from the establishment, basically ARO filled in the Form

3.5 ARO has to keep the documents of the filled-in Form and Special Survey List.

3.6 ARO is to receive all the documents which are in the Plastic Bag from supervisor. Then ARO fills in or revises the following documents based on results of “Special Survey”.

a) Establishment List---column 9 and 11.

b) Summary Sheet of Enumerator and Summary Sheet of Commune
Table 1—column (5) to (8)
Table 2---Column (6) to (9)

c) Label of Plastic Bag for Form---Total number of Form

4. DPDP and RO

4.1 DPDP and RO are requested to take other appropriate way for solving the refusal if they find better way than the Special Survey Method after careful consideration.

4.2 DPDP and RO are requested to confirm the documents on the refusal establishments.

5. Related issues on the refusal

5.1 Establishment which responds to Q.16 but refuses Q.17~21

Question:

Some establishment responds to Q.16 while it refuses to respond to Q.17~Q. 21 through it has the document of the Balance Sheet and Income Statement. Is it acceptable?

Answer:

It is acceptable as a second best way after strong persuasions have been done by Special Survey Team.

5.2 Refusal of Signature/stamp of establishment owner/manager in the Form

Question:

In case that Q.17~21 are filled in completely but there is no signature/stamp of establishment owner/manager. Is it acceptable?

Answer:

It is acceptable as a second best way after strong persuasions have been done by Enumerator or Supervisor.

B. Supervisor's Duties—How to supervise the enumerators

1. Appropriate Planning for Effective Supervision

Needless to say, it is difficult that supervisor supervises always all his/her in-charged enumerators.

Then, each supervisor is requested to consider carefully on how effectively and well he/she can supervise all the enumerators, and carry out surely in order to accomplish his/her duties of the supervisor.

Taking into consideration the situation of villages and Enumeration Area of each enumerator, supervisor is requested to make a plan and schedule of visiting and advising for the certain enumerator after discussing carefully with enumerators.

2. Example of Scheduling

Appendix 1 is an example for scheduling. It is recommended that supervisor make this kind of table in advance.

C. Village Boundary Map and Enumeration Area Map

Enumerator is requested to confirm the area of his/her in-charged Village(s) or Enumeration Area(s) in the field by referring to the Village Boundary Map(s) or Enumeration Area Map(s) which have been delivered from NIS.

At this work, the enumerator may find out inconsistencies between the Village Boundary Map/Enumeration Area Map and actual field-situation in terms of position of landmarks, their name etc.

In this case, the enumerator requested to deal with this problem as follows:

Drawing new map is not requested, but the following wrong description in the map should be revised by the enumerator using pencil:

- * the important landmarks and their name related to the boundary of the area and
- * landmarks for filling-in the position of establishments.

D. Method of Enumeration

1. Timing when interviewing should be done

1.1 Two ways

There are two ways regarding the timing when enumerator should interview to the establishments after listing:

Method 1: After listing of all establishments in the in-charged area finishes, the interviewing work of each establishment is done.

Method 2: After listing and interviewing work to one establishment is done at the same time, the next establishment is listed and interviewed.

1.2 Best way

Basically Method 1 is recommended to be adopted for the enumeration. In this way, the listing work should be finish in short period as far possible in order to avoid missing establishments for interviewing.

But In some area, the Method 2 is required to be used:

For example:

- a. Traditional market area and its surroundings where many street businesses run their businesses;

Some shops or restaurant in these areas may change their business locations one or two week(s) later. After changing their locations, it becomes quite difficult for enumerators to make interview. Then, in these areas, interviewing work should be done at the same time as the listing work respectively.

- b. When enumerator informs the date of revisiting for the interviewing at the listing work, some establishments must inform that they will move away at the interviewing date. In this case also, interviewing work should be done at the same time as the listing work.

2. Case that enumerator takes charge of several Villages or a few Enumeration Areas.

2.1 The most of enumerators take charge of several Villages or a few Enumeration Areas. In this case, the important point is to list every establishment by Village or Enumeration Area. The reason is that Village or Enumeration Area is minimum area unit for enumerating, packing the documents in the plastic bag, compiling statistical data.

2.2 Therefore, when enumerator lists every establishment, he/she is requested to do listing work by village or Enumeration Area.

In detail,

- a) Establishment List must be filled in by Village or Enumeration Area.
- b) Serial Number of Establishment (Column 2) of the Establishment List must be put by Village or Enumeration Area.

3. How to deal with establishments which has been listed up but has moved away to other area at the interviewing

3.1 This issue must be considered from two sides:

Side 1); case of enumerator who listed the establishment concerned but cannot interview due to moving away from his/her area;

Side 2) case of enumerator who has not listed but finds out new establishment due to moving in his/her area.

3.2 Case of “Side 1)”

- a. The following effort should be done at the listing work by enumerator in order to avoid this trouble:

- a) The enumerator is requested to inform to the listed establishment the certain date when he/she comes again for interviewing.

- b) When he/she informs this matter, the establishment side must inform that it move away to other area. If so, the enumerator is required to interview the establishment on the spot.

- b. In spite of this effort, when he/she find the listed establishment has moved away at the interviewing, the following effort should be done by enumerator in order to gain the necessary information of the Form:

For example:

* The enumerator tries to get contact with the Establishment by telephone to collect the necessary information of the Form.

* The enumerator tries to get its new address, any information of the Form. If new address is in area of the enumerator, the enumerator is requested to interview to it.

3.3 Case of “Side 2)”

When the enumerator finds at the interviewing the establishments which he/she didn't list in the Establishment List, he/she has to make the confirmation on whether it operated the business as of 1st march.

a. case that it didn't operate as of 1st March anywhere;
no need of interviewing any more.

b. case that it operated as of 1st March

The enumerator has to confirm on whether it has been listed for the Economic Census.

a) Case that it has never been listed in this Census;

The enumerator has to list newly in the Establishment List and to start interview regarding the Form.

b) Case that it has been listed and interviewed in this Census, in other area;
no need of interviewing any more

c) Case that it has been listed in other area but not interviewed;

Enumerator tries to interview and fill in the Form only as temporary way. After this work Enumerator informs to the supervisor and asks him/her to submit to enumerator of exact area or combine to the exact area later.

Chapter 2 Questions and Answers

A. Establishment to be surveyed or not

1. Establishment which is not open in public but doing preparatory work.

Question:

A shop does not open completely its business but makes preparatory work for opening its business on the 1st March. It has registered to the ministry of commerce and has gotten approval from line ministry already.

This shop should be surveyed or not?

Answer:

This should be surveyed because the preparatory work can be regarded a kind of economic activities as an establishment.

2. Establishments which have been listed but cannot be interviewed due to closing or moving

Question:

How should the following establishments be treated?

- a) Establishment which was operating their business at the listing work but it is closed at the interviewing.
- b) Establishment which has moved to other area from location where it was grasped in the Listing stage.

Answer:

These establishments also should be surveyed at the location listed up also, basically.

Case a) At the listing, enumerator is to inform to the establishment when he/she comes again for interviewing. Then the establishment is supposed to inform that it will be closed or will move away to other area at the enumerator's revisiting. In this case, enumerator should interview at the same time as listing.

Case b) The establishment may be closed or move away suddenly without any notice after the listing. In this case also, enumerator has to try to contact with the establishment by telephone and to get necessary information for the Form.

3. Two owners operate at the same place but at the different time

Question:

Two owners operate their different business at the same place but at the different time such as morning time or evening time respectively. How should they be treated?

Answer:

They should be treated as two establishments because they operate their business under the different managements.

4. One owner operate different business in different location

Question:

How about the case that one owner operate different business in different location?

Answer:

Basically this case should be treated as two or more establishments by the location.

But there is an exception in this rule:

Example:

Farmer's wife brings her household's product such as vegetable or fruits to the near place of market and sells them on the road to consumers. In this case, the business of the farmer's wife should be regarded part of agricultural activities which are grouped into "A Agriculture, Forestry and Fishing" according to the definition of ISIC. Then this establishment is treated as that of "Agricultural Sector" which is excluded from this Economic Census in order to avoid the double counting of sales.

5. Shops or Restaurants operating in the premises of school, hospital, etc.**Question:**

Various shops or restaurants are operating their business in the premises of school, hospital etc. and at partial areas in the building of Hotel. Should they be surveyed as one establishment respectively?

Answer:

It is depending on whom the shops or the restaurants are owned/operated by.

Case a) If owners of the main ones such as the school, the hospital, the hotel own/operate the shops, the restaurants etc. also, the shops, the restaurants etc. are part of the main ones and are not regarded an independent establishment.

Case b) If the shops or the establishments are operated by different owners from the main ones respectively, each establishment should be regarded as one establishment.

6. Borderline between Mobile establishment and fixed one.**Question:**

Some establishments run their business in certain location for 2 hours during morning, in other location for 2 hours during daytime and other place for 2 hours in evening almost every day. This case should be surveyed as mobile one or fixed one?

Answer:

This case can be regarded as "mobile" one because it is difficult to grasp them exactly as same as mobile hawkers.

7. Agricultural Experimental Office (Laboratory)**Question:**

Agricultural Experimental Office which makes examination on growing of plant should be surveyed or excluded as establishments of agricultural or forestry sector?

Answer:

According to the definition of ISIC, this activity does not grouped into agricultural or forestry sector but into the other sector. Then this office should be surveyed.

8. Illegal Organization**Question:**

Illegal organizations like brothel should be surveyed or not?

Answer:

Of course, they should be surveyed. They never inform that they operate such illegal business.

9. Seasonally-operating business

Question:

Rice brokers which operate only in the harvest seasons of rice should be surveyed or not?

Answer: Even seasonally-operating businesses operate as of 1st March 2011 or around that period, they have to be surveyed.

10. Establishment with no label or signboard

Question:

Some establishments operate their business in their residence without any signboard which anybody can distinguish. How can these establishments be grasped?

Answer:

Basically, Enumerators are not requested to look for this type of establishments which cannot be distinguished due to no signboard or no label.

But when the enumerators become to know the existence of this type of establishments through the information from neighbor or so, the enumerators are required to try to grasp them.

11. Reason of enumerating non-profit organization such as Pagoda, political party offices

Question:

Pagoda and Political Party Office do not carried out their religious or political activities in order to make any profit. Why these organizations also must be enumerated just like private companies, shops and so on, in this Economic Census?

Answer:

Pagoda and Political Party Office must get some amount of money such as offering from people, donation from people or organization, subsidy from government and so on. This money is expended for the wage of workers or labourer, maintenance or construction of pagoda or office, rental of office and so on. In other word, their income and expenditure is composed of one of the elements of money flow in Cambodian Economy. It is quite necessary to grasp these economical activities of them for profiling the whole Cambodian Economy.

12 Military Hospitals

Question:

Is Military hospital excluded as an establishments classified into “Section O, Public administration and defense; compulsory social security” specified in the ISIC?

Answer:

Military hospital is classified into “Q Human health and social work activities” specified in the ISIC. Therefore the military hospital must be surveyed in this Economic Census

13 Cruising boats at moorings in riverside

Question:

Boat owner operates cruising-service business almost every day. The owner moors his/her boat usually at certain moorings in the riverside. The owner collects the customers for cruising there, then he/she steers the boat to go around on the river for cruising. After cruising, the boat came back to same moorings.

This boat owner is surveyed as one of the establishments or not?

Answer:

This boat owner operates the cruising-service business under the single management and at the fixed location, namely, the moorings. Therefore, this boat owner should be surveyed in this Census.

In this case, regarding the “Q. 7 Tenure, kind and Area of business place” in the Form, it is suggested that the place of mooring the boat should be regarded as the business place.

14 Customs office

Question:

Customs office at the border town is surveyed or not?

Answer:

Customs office is classified into “Section O, Public administration and defense; compulsory social security” specified in the ISIC. Therefore, the office should be excluded from the enumeration of the Census.

15 Processing agricultural products

Question:

Some farmer, which grows potatoes, processes his/her products, potatoes, to produce starch flour and sell the starch flour in the same premises as farmhouse.

In this case, should this farmer be excluded as a farmer? Or should this farmer be surveyed as the manufacturing establishment?

Answer:

Basically, this should be surveyed as the manufacturing establishment, because this farmer does not get profit from agricultural product namely potatoes and get profit from sale of the manufacturing product, namely starch flour.

16 Fishermen selling his/her catch

Question:

Fisherman sells his/her catches of fish to consumers. Should his/her business be regarded as “Fishing” of the ISIC which is excluded from the coverage of this Economic Census? Or, should his/her business be regarded as “Retail trade” of the ISIC which should be surveyed in this Economic Census?

Answer:

Any fishermen or farmers have to sell their catches or agricultural products to others. Through these selling-activities they can earn their livelihood. In other words, fishing or growing crop and selling their products should be regarded to be united into one. This is basic concept of ISIC.

Therefore, the fisherman is treated as “Fishing” of the ISIC which is excluded from the coverage of this Economic Census.

17 Beggars sitting at the same place everyday

Question:

Is beggar sitting at the same place everyday regarded as one establishment?

Answer:

He/she doesn't provide any services nor sell any goods. He/she cannot be regarded as operating any economic activities. The beggar is not an establishment.

18 Temporally-closed Establishment

Question:

When the enumerator visits an establishment for the Listing work, the establishment is closed and nobody is there. How should it be treated?

Answer:

- 1) The enumerator tries to ask to the neighbors or Village Chief on whether the establishment is closed temporally or has been closed already.
If it is closed temporally, he/she is requested to visit again for listing and interviewing.
If it has been closed already and open no more, it needn't to be listed.
- 2) In case that the enumerator cannot gain any information on this establishment, he/she is requested to visit the establishment again and again.

B. Definition of Survey Topics of Form

1. Name of Establishment

Question:

Some establishment has changed their name officially, but they use old name still on the signboard or label.

Which name of official or old one should be written in the Establishment List and Form?

Answer:

Basically, official name must be written the Establishment List and Form. Beside this, however, it is recommended that old name also should be written in order to identify easily this establishment later.

2. Q. 4.2 License or approval---Expired License or Approval

Question:

When the License or Approval has been expired already, should this case be regarded as no License or no Approval?

Answer:

Case a) the establishment has never tried to get new license or approval again. This is regarded as with no license or no approval.

Case b) the establishment tries to get the new license or approval and is under the application. This establishment can be regarded with license or approval.

3. Q. 4.2 License or approval---Patent from Taxation Agency

Question:

Patent issued by Taxation Agency include in this License or Approval or not?

Answer

This patent cannot be regarded as License or Approval for operating the business. Therefore, the patent does not include in this category.

4. Q. 7-2 Kind of Business place---Difference between “4 traditional market” and “5 modern shopping mall”

Question:

How different are “4. Traditional market” and “5. Modern shopping mall”?

Answer:

Basically this difference is that of height of the building. “4. Traditional market” includes market with ground floor only and with (low-rise) building with less than 2 stories, namely, ground floor and First floor. On the other hand, “5. Modern shopping mall” includes (high-rise) building with 3 stories and more.

5. Business selling daily sundries and providing drinks on the roadside in front of the shop

Question:

Some shop sells daily sundries at ground floor of his/her residence and it provides some drinks and snacks so that customers can drink and eat by using small tables and chairs which are placed on the roadside in front of the shop.

- 1) Is this shop “Home business” or “Street business”?
- 2) Is the area of roadside included in the “Area of business place?”

Answer:

- 1) This can be regarded as “Home business” but not “Street business” because the daily sundries shop must be the main activities.
- 2) The area of roadside where is used for providing drinks should be included into the “Area of business place”, because this area also must contribute to their sale.

6. Q. 7-3 Area of business place---Case of hospital, factory, pagoda etc.**Question:**

In case of hospital, factory, pagoda, school etc. which one of building space or Premises area should be filled in?

Answer:

Premises area should be filled in.

7. Q. 7-3 Area of business place---Case of Street business**Question:**

In case of “Street Business” such as restaurants, shop, barber shop operating on the street, what place should be filled in as the area of business place?

Answer:

Filled-in is the area of the place where the owner occupies for his/her business or he/she think to occupy for his/her business.

8. Q. 8 Business hours---Case of Convenience Store, Pagoda**Question:**

Some establishments are open for 24 hours like convenience stores, pagoda etc. How should opening time and closing time be filled in?

Answer:

Case of Pagoda: time when the people visit for pray usually can be regarded as business hour; that is namely opening time is 4 or 5 AM; closing time is 9 or 10 PM.

Case of convenience store: business hours are required to be filled in as follows:

Opening time: 0 o'clock: 0 minutes; AM; closing time: 0 o'clock: 0 minutes; PM;

9. Q. 8 Business hours---Restaurant with interval**Question:**

Some establishments like restaurants may be open with interval: the business is open from 10 AM to 3 PM and close for 2 hours from 3 PM to 5 PM. After this 2 hour interval, it is open again from 5 PM to 9 PM.

In this case how should the business hour be filled in?

Answer:

It can be decided that opening time is 10 AM and closing time is 9 PM, because the interval of 2 hours could be regarded as the rest for a time.

10. Q. 9 Year of starting the business---Period of the Pol Pot Regime

Question:

Some establishments like pagoda opened in 1974 before 1975-1979 of the Pol Pot Regime, stopped their business completely during the Regime, and restarted in 1980 after the Pol Pot Regime. In this case, which year should be filled in?

Answer:

Year of starting business should be 1980, because it stopped the business completely during the Regime.

11. Q. 9 Year of starting the business---Business which son took over from his father

Question:

A son took over in 2008 the business which his father had started in 1997. Is year of starting the business father's starting year or the year when the son took over the business?

Answer:

Case a) the son took over the business without any payments. In this case 1997, his father's starting year, should be filled in.

Case b) in some cases the son may have paid certain amount of money (like a kind of business trade) to his father. In this case, 2008 year taken over by son, should be filled in.

12. Q. 9 Year of starting the business---Business which has changed the operating place

Question:

An establishment started his/her business in 2004 in District A, but it moved to District B in 2008. Which year should be written?

Answer:

2004 year when the establishment started his/her business firstly in district A, should be filled in, because a fixed location for business has been changed but the real entity as establishment has not been changed.

13. Q. 10-A Total number of persons engaged in---Child labour

Question:

Lower than 15 years old children who are working, are included as family workers or not?

Answer:

Case a) In case that the child is working usually through the described "one week" the child is included. This child is expected to contribute to the family business as one of the family worker.

Case b) In case that the child worked by chance or unexpectedly in the way of just helping the family business, he/she should be excluded

14. Q. 10-A Total number of persons engaged in---Chief of Pagoda

Question:

Chief of Pagoda is included in “10-A1 Individual proprietor or proprietor” according to the explanation of the Enumerator’s Manual. Why is the chief of pagoda included in this category although director of public school is treated as “10-A3 Regular employees”.

Answer:

Chief of Pagoda is appointed by the Ministry of Religion but never get salary/wage from the Ministry. Daily activities of Chief of pagoda depend on the religious doctrine and are supposed to be independent from administrative issues of the Ministry. Therefore the Chief of Pagoda should be treated as “10-A1 Individual proprietor or proprietor”.

On the other hand, Director of school is employed by the Ministry of Education for the salary, and he/she must follow the policy of the Ministry. This reason why the director of school is treated as “10-A3 Regular employees”

15. Q. 10-B Voluntarily-engaged persons”---University Students living in the Pagoda

Question:

Some university students live in Pagoda as if they live in the dormitory. Purpose of their activity of them is to study in their university but not to learn religious doctrine and not to contribute to the Pagoda’s activities. They are regarded as “10-B Voluntarily-engaged persons” or not?

Answer:

These students are not monks and do not contribute to the Pagoda’s activities. Therefore, they cannot be regarded as neither of “10-B Voluntarily-engaged persons” and “Q10-A Total number of persons engaged in”.

16. Q. 10-A Total number of persons engaged in---Owners of Partnership Company

Question:

How are owners of Partnership Company treated regarding “Engaged Persons”?

Answer:

Basically, “Person engaged” in this topic refers to the person who is engaged actually in the primary activities of the establishments such as production of, merchandising, service-providing and their related work.

Therefore, the following people are excluded from “Persons Engaged” in this topic basically, because they are not engaged actually in the above-mentioned “primary activities”:

- a) Shareholder,
- b) Owner of company,
- c) Partners on General/limited partnership
- d) Executives or chairman of the company

17. Q. 10-A Total number of persons engaged in---Reason of including “Individual proprietors or sole proprietors”

Question:

Why are the “Individual proprietors or sole proprietors” treated as “persons engaged”?
They are also owners of shops or restaurants, aren’t they?

Answer:

“Individual proprietors or sole proprietors” cannot help working as the workers/employees in the company, even if they are owners, because they operate their business solely. This is reason why they are included in “Persons engaged” in this topic.

18. Q. 10-A Total number of persons engaged in---Workers who are employed only at the special time.

Question:

Some company dispatches workers such as waiters/waitresses working for family events such as wedding, birthday or funeral in accordance with order from customers. The company does not employ them regularly. The company makes a contract with the workers that it employs them only at time of receiving order from customers. How should these workers be treated in “Persons engaged” in this topic? Include or exclude?

Answer

Since the company makes a contract with the workers, even at the special opportunity, the worker can be treated as “10-A4 other employees than regular employees”.

19. Q. 16 Amount of sales and operating expenses---Exchange rate

Question:

How about the exchange rate from dollar to riel?

Answer

It is 4, 000 riel to one dollar

20. Q. 16 Amount of sales and operating expenses and number of working days

Question:

Some establishments gain some income from sales in January but the establishments gain no income due to no sales in one month of February. How are this case filled in the Q16?

Answer:

“**Q. 16 Amount of sales and operating expenses and number of working days**” requests that real situation in one month of the February of 2011 should be filled in. Therefore,
In “Q. 16-1 Total amount of sales...”, “0” is filled in;
Other items such as Q16-2, Q16-2-1 and 16-3 are filled in accordance with real situation of one month of February 2011.

21. Q. 16 Amount of sales and operating expenses and number of working days

Question

Number of day of February 2011 is 28. Then can maximum number of working days be regarded as 28days?

Answer:

That's right.

22. Expense for construction of fence in Pagoda

Question:

Is Expense for construction of fence in Pagoda included in "Q. 16-2 Amount of operating expenses"?

Answer:

That is right.

23. Q. 16 Amount of sales and operating expenses and number of working days

Question

In case that some payment for the sale has been made in kind, amount of Riel converted from value in kind is included in the "Amount of sales" or not?

Answer:

Amount of Riel converted from value in kind should be included in the "Amount of sales".

24. Q. 24-4-8 Commission, adverting, selling expense

Question

What is "selling expense"?

Answer:

The "Selling expense includes expense for organizing "lucky draw" which is carried out for increasing the sales, expense for discount sale and so on.