

PERKHIDMATAN PENDIDIKAN  
EDUCATION SERVICES

NOTA PENJELASAN  
EXPLANATORY NOTES

BAHAGIAN A: HASIL  
PART A: REVENUE

**1.1 Hasil Kendalian / Perolehan / Jualan**

Pendapatan yang diperoleh melalui yuran yang diterima oleh institusi pengajian tinggi, sekolah atau tadika (cth. yuran sekolah, yuran sukan dsb.) dan perkhidmatan sokongan pendidikan iaitu perkhidmatan bukan pengajaran (cth. program pertukaran pelajar, perundingan pendidikan dsb.)

**1.2 Hasil lain**

Perkara-perkara seperti pendapatan daripada faedah, dividen, subsidi, geran kerajaan, derma, pajakan kewangan, pemuliharaan hutang lapuk, tuntutan insurans, keuntungan dari jualan harta dan transaksi pertukaran wang asing.

**1.1 Operating revenue / Turnover / Sales**

Income from fees received by institution of higher learning, school or kindergarten (e.g. school fees, sports fees etc.) and educational support services for non-instructional services (e.g. student exchange programme, education consultation etc.)

**1.2 Other income**

Items such as interest income, dividends, subsidies, government grants, donations, financial leasings, bad debts recovered, insurance claims, gain on sales of assets and foreign exchange transactions.

BAHAGIAN B: PERBELANJAAN  
PART B: EXPENDITURE

**2.1 Perbelanjaan kendalian / Kos jualan**

Kos bahan untuk pembaikan dan penyelenggaraan, perbelanjaan sewa, utiliti, iklan dan perjalanan, bayaran guaman, bayaran profesional dsbnya.

**2.2 Perbelanjaan lain**

Susut nilai, faedah dan cukai, hutang lapuk, kerugian tukaran wang asing dan lain-lain perbelanjaan kewangan.

**2.3 Jumlah gaji & upah**

Gaji & upah yang dibayar merujuk kepada pembayaran tunai, termasuk yang dibayar bonus, komisen, bayaran lebih masa, elaun kos sara hidup dan elaun-elaun lain yang dibayar kepada semua pekerja bergaji dalam tempoh suku tahun rujukan. Sementara caruman pekerja kepada Kumpulan Wang Simpanan Pekerja (KWSP) dan Pertubuhan Keselamatan Sosial (PERKESO) turut dimasukkan, manakala caruman oleh majikan dikecualikan. Elaun kepada pemilik yang bekerja, rakan niaga yang bekerja dan pekerja keluarga tidak bergaji juga dikecualikan.

**2.1 Operating expenditure / Cost of sales**

Cost of materials for repairs and maintenance, expenditure on rent, utilities, advertising, travelling, legal fees, professional fees etc.

**2.2 Other expenditure**

Depreciation, interest and taxes, bad debts, forex losses and other finance expenses.

**2.3 Total salaries & wages**

Salaries & wages paid refer to cash payments, including bonuses, commissions, overtime wages, cost of living and allowances made to all employees during the reference quarter. While the employees' contributions to Employees' Provident Fund (EPF) and Social Security Organisation (SOCOSO) are included, the employer's contribution are excluded. Allowances to working proprietors, working partners and unpaid family worker are not included.

BAHAGIAN C: BILANGAN PEKERJA / GAJI & UPAH  
PART C: NUMBER OF PERSONS ENGAGED / SALARIES & WAGES

**3.1 Jumlah pekerja**

Jumlah pekerja termasuk semua pemilik yang bekerja dan pekerja keluarga tidak bergaji, pekerja bergaji (sepanjang masa) dan pekerja bergaji (sambilan).

**3.2 Jumlah pekerja (pada akhir suku tahun)**

**(a) Pemilik yang bekerja dan pekerja keluarga tidak bergaji**

Termasuk semua pemilik perseorangan dan rakan niaga dan pekerja keluarga tidak bergaji iaitu satu pertiga daripada waktu kerja biasa tetapi tidak menerima bayaran.

**(b) Pekerja bergaji (sepanjang masa)**

Ia merujuk kepada semua pekerja bergaji yang bekerja sekurang-kurangnya 6 jam sehari dan 20 hari sebulan.

**(c) Pekerja bergaji (sambilan)**

Ia merujuk kepada semua pekerja bergaji yang bekerja kurang daripada 6 jam sehari dan/ atau kurang daripada 20 hari sebulan.

**3.5 Pekerja 'gig'?**

Pekerja 'gig' ('gig' workers) adalah pekerja bebas (freelance) yang tidak terikat dengan masa bekerja untuk menghasilkan output/ hasil kerja.

**3.1 Total number of persons engaged**

The total number of persons engaged includes all working proprietors and unpaid family workers, paid employees (full-time) and paid employees (part-time).

**3.2 Total number of persons engaged (as at end of quarter)**

**(a) Working proprietors and unpaid family workers**

This category refers to all individual proprietors and partners and work for a minimum of one third of the normal working time but do not receive regular payment.

**(b) Paid employees (full-time)**

It refers to all paid workers who work for at least 6 hours a day and 20 days a month.

**(c) Paid employees (part-time)**

It refers to all paid workers who work for less than 6 hours a day/ or less than 20 days a month.

**3.5 'Gig' workers**

Gig workers are freelancers who are not tied to working hours to produce output.

BAHAGIAN E: EKONOMI DIGITAL  
PART E: DIGITAL ECONOMY

**5.1 E-dagang**

Urusniaga e-dagang adalah penjualan atau pembelian barangan atau perkhidmatan yang dijalankan melalui rangkaian pengkomputeran / internet dengan kaedah yang direka untuk tujuan menerima atau membuat pesanan (pembelian atau jualan). Urusniaga ini berlaku sama ada antara perniagaan, isi rumah, individu, kerajaan dan organisasi-organisasi awam / swasta lain.

Kaedah pembayaran dan penghantaran barangan atau perkhidmatan urusniaga e-dagang ini boleh dijalankan melalui atau bukan melalui rangkaian pengkomputeran / internet.

Urusniaga e-dagang termasuk pesanan yang dibuat di laman web, extranet atau EDI. Walau bagaimanapun, urusniaga yang dibuat melalui panggilan telefon, faks, e-mel dan yang seumpamanya tidak dikategorikan sebagai urusniaga e-dagang.

**5.2 Peratus pendapatan yang diperoleh melalui transaksi e-dagang**

Merujuk kepada peratus pendapatan transaksi e-dagang

**5.3 Peratus perbelanjaan melalui transaksi e-dagang.**

Merujuk kepada perbelanjaan transaksi e-dagang.

**5.1 E-commerce**

E-commerce transactions is the sale or purchase of goods or services over the network computing / internet with designed method for the purpose of receive or make a booking (purchase or sale). The transaction is between businesses, households, individuals, governments and organisations of other public / private.

The method of payment and the delivery of goods or services e-commerce transactions can be carried out either through network computing / internet or not.

E-commerce transactions, including orders placed on the website, extranet or EDI. However, the transactions made by telephone, fax, email and the like are not been categorised as e-commerce transactions.

**5.2 Percentage of income through e-commerce transactions.**

Refers to the percentage of income through e-commerce transactions.

**5.3 Percentage of expenditure through e-commerce transactions.**

Refers to the percentage of expenditure through e-commerce transactions.