



Kurdistan Region Government Ministry of Planning Kurdistan Region Statistics Office







# **Tourism Establishment Survey in Kurdistan Region 2019**



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Trade Statistics Department February 2024

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# **Appreciation**

The Kurdistan Region Statistical office would like to express its gratitude to the directors and employees of the govrenarate statistics offices who participated in this survey. And would also like to thank the General Board of Tourism of the Kurdistan Region and the govrenarate boards for their assistance in conducting this survey. Many thanks to all the tourism unit owners who cooperated with teams in filling out the questionnaires.

We hope that this report will be useful for everyone to promote and develop this sector in particular and the economy of the Kurdistan region in general.

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# **Preface**

Kurdistan Region attracts many tourists by its beautiful nature and historical places. The tourism sector is a vital part of the development of the economic sector in the Kurdistan Region, as well as many other countries, through creating job opportunities, bringing hard currency, and contributing to GDP. Kurdistan Region government is making efforts to invest in this sector toward development of tourism projects, by establishing the "General Board of Tourism" in order to attract foreign and local tourism companies and investors.

Tourists and tourism projects create job opportunities and become a source of livelihoods for many people who work in tourism establishments, restaurants, markets, and alikes and therefore, providing an accurate and reliable data that plays a significant role in the success of projects. For this purpose, KRSO is working to provide various information and data to planners and decision-makers and empowering them to strengthen the economy of the region.

To meet the needs for accommodation of tourists, tourism establishments were created and their numbers increased, so it was necessary to have reliable data on the number of such places, their types, and number of tourists and the capacity of these places, in order to organize these locations in terms of quantity and quality. For this purpose and through this report, we present the data of tourism establishments in the Kurdistan Region and hope it helps the improvement of the tourism sector and economic development of the Kurdistan Region.

Here, we would like to thank staff of KRSO and the Tourism Board for conducting this survey. We also express our gratitude to the governorate's statistical directorates and the region's administrations for their participation in the survey and making efforts to successfully finish it. Furthermore, we are grateful to all the owners of hotels, motels, and tourist complexes who sincerely cooperated and answered the questions of the survey.

We hope that this report will be useful for all users to promote and develop this sector and the economy of the region.

Seerwan Mohamed Muhialdeen
President of Kurdistan Region Statistics Office

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## Introduction

Kurdistan Region is one of the regions that many tourists visit because of its beautiful nature, historical sites, stability and security, especially after 2009, when the number of tourists increased year by year and the tourism sector started a new phase as an important source of economy growth.

Since then, Kurdistan Region Statistical Office (KRSO) works annually to collect detailed statistical data on tourism establishments and the situation of tourism sector in Kurdistan Region. For this purpose and subject to availability of budget, it conducted the tourism establishment surveys for the years 2009, 2012, 2013, and 2015. Following 2016, the survey wasn't conducted due to the war against ISIS, poor security situation in Iraq, the budget cuts by the Iraqi federal government, the spread of the coronavirus and travel ban between governorates and countries. In 2021, KRSO, in cooperation with CSO and in coordination with the General Board of tourism, conducted the survey for 2019 in Iraq and Kurdistan Region. The survey provided number of important data such as the number of tourism establishments, the number of domestic and foreign tourists, the number of nights stay, the number of workers, expenditure and income of the tourism establishments, etc.

This survey includes tourism establishments that are in operation and excludes those that are closed or under renovation.

# **Objectives**

The purpose of this report is to provide statistical data on the tourism sector in the Kurdistan Region, as a reliable source for all those involved in the tourism sector, in order to plan and make proper decisions for the development and improvement of the tourism sector and economy in the Kurdistan Region.

The most important indicators resulted in this survey are:

- The number of operating tourism establishments by category and governorate
- Services provided in tourism establishments
- The number of workers in tourism establishments by gender, type of work, and governorate
- The number of guests and nights spent by governorate and nationality
- Income and expenses of tourism establishments

#### **Definitions**

**Tourism establishments:** Tourism establishments refer to places where tourists live and use during their trips instead of their place of residence that includes hotels, motels, apartments, and tourism complexes, where all facilities and services are provided and managed under a special administrative unit. In the Kurdistan Region, tourism establishments are classified according to the type of service provided, from high class, which has five stars, to local, without any star.

**Hotel:** Hotel is a tourism establishment that provides accommodation for people instead of their place of residence to temporarily live or stay in, where all necessities such as beds, bathrooms, and toilets (WC) are available. A hotel is a large place where an increased number of people (more than houses) stay and is run by people who have skills in the hotel field.

**Motel:** Motel refers to a place provides travelers with a place to stay and having parking area. The services which are offered by motels are less than what offered by hotel. Motels are categorized by the size of services they provide.

**Tourism apartment:** It refers to a place provides travelers with more space than a normal room with a place for cooking and other basic services. It is categorized by the size of services it provides.

**Tourism complex:** It refers to a group of tourism buildings where different services are provided and categorized by the size of services it provides and managed under a specific administrative unit.

**Number of guests:** It is the number of guests who are local or from other countries that stay in tourism establishments for a specific time (according to check in and check out time).

**Number of nights stayed (beds reserved):** The total number of nights the guests stay in tourism establishments on bed or room basis for a specific time period.

**Total revenue of tourism establishments:** Includes the income from tourism establishments for the services provided to guests such as accommodation, the rent of shops, markets, restaurants, parking and other services such as swimming pools, massage and laundry, the rent of cars belonged to the tourism establishments, rent of ceremony halls, opening of exhibitions and conferences, as well as the value of food and drinks sold in restaurants and cafeterias.

**Occupied Rooms:** They are rooms that guests have already booked and paid for them.

**Value of sales:** It is the value of goods and services, which is directly or indirectly provided to guests in tourism establishments.

**Other incomes:** It refers to income earned from other services provided to guests which have not been mentioned with other items such as swimming pools, washing and laundry, Internet service, renting private cars belonged to tourism establishments, holding parties and renting of ceremony halls, opening Exhibitions and similar.

#### **Tourism Establishments classification**

Tourism establishments are classified by the level of services they provide and broken down into categories: Five –star, Four-stars, Three-star, Two- star, One- star, and national establishments that have no stars.

## Ownership of the building

There are three types of building ownership as follows.

**Public:** It is a government building and owned by government.

**Private:** It is a private building owned by one or more persons.

**Mixed:** It is jointly owned by government and private sector.

**Administrative Ownership:** in terms of management of tourism establishment, just like building ownership, there are three types of administrative ownership, which are public, private, and mixed.

**Legal status:** it legally determines the type of ownership of tourism establishments which are public, private and mixed. Private and mixed ownerships consist of the following four types:

**Sole company:** the owner of this type of company is an ordinary person who is responsible for the business of the company and is not limited to all affiliates of the company.

- 1. **Partnership or Joint venture company:** this type of company comprises of several persons –not less than 5 and have their own share out of the total share and have the responsibly for the depts by the value of their share.
- 2. **Limited liability Company:** this type of company comprises of several persons- not more than 25 and have their own share and have the responsibility of all related to company each by the value of their share.
- 3. **Cooperative (Joint stock) Company:** is a company that comprises of several common persons (2-10) who have their own share and have jointly unlimited responsibility of all related to the company.

# **Data quality**

In this survey, all measures have been taken to obtain reliable data and reduce the statistical and non-statistical errors. All these procedures have been explained in the methodology of the survey as follows:

# Survey methodology

To achieve accurate results in any survey, there is need for preparation and planning in advance. Therefore, like any other survey, the preparations were made and methods were determined to carry out the tourism establishment survey. Below are all the methods and preparations stages made to conduct the survey.

# 1. Survey form

The questionnaire of the survey was developed by the Central Statistical Agency of Iraq (CSO) and approved after taking into consideration the observations of Kurdistan Region Statistics Office (KRSO) and international standards. The form is available in both Arabic and Kurdish languages, in which the information of every year is collected in the following year, for example, data of 2019 will be collected in 2020.

The survey form includes the following sections:

- Preliminary information: Referring to the name of the tourism establishment, the name of the owner, address and location.
- General information: Referring to the ownership, classification, legal status, license and year of establishment.
- Capacity: Referring to the number of rooms, beds and services.
- Employees: Referring to the number of workers or employees according to their citizenship, gender, type of work, wage and in-kind donations.
- Visitors and night stays: Referring to the number of visitors and their night stays according to their citizenship and governorates.
- Income and expenditure: referring to the types of income and expenditure according to the needs of the tourism establishment.

# 2. Survey framework

The survey framework was obtained from Kurdistan Region Tourism Board and the General Directorate of Tourism (Erbil, Sulaymaniyah and Duhok). The information on national hotels was obtained from the list of national hotels and restaurant community. The list includes all the tourist establishments registered in the Kurdistan region until 31/12/2018 establishments that were regularly in operation and numbered 873 establishments, but those that were closed or haven't license were not included in this survey.

# 2.1. Sample size and sample selection method

To select the sample, in the tourism survey, it was relied on the random sample method based on the frame of the tourism establishments for 2019. According to the frame, for the tourism establishment numbering 45 and above, sampling method has been used based on the classification they are placed (number of stars) and governorates. The following formula has been used for calculating sample size:

$$\frac{Nh}{N} * n = nh$$

In which,

nh= The sample size of Tourism establishments for Each classification or category (only in operation ones)

**N**h= The total sample size of Tourism establishments for Each classification or category (in operation and not in operation ones).

n= The sample size of Tourism complexes (only in operation ones)

N= The total sample size of Tourism complexes (in operation and not in operation ones)

The sample form was used for tourism establishment survey in both Erbil and Sulaimani governorates based on the classification of the Establishments, but in Duhok governorate it was comprehensive.

## 3. Field work

## 3.1. Training course

In order to conduct field work, only those employees were selected from Kurdistan Region Statistics Office (KRSO) and statistics directorates in the governorates who had full ability and experiences in the field work. After the assignment, in coordination with the Iraqi Central Statistics Organization (CSO), KRSO held two 3-day courses in Sulaymaniyah governorate / Sulaymaniyah Statistics Directorate between 14-16/6/2021. The first course was held to train enumerators on how to fill out forms for the years 2019 and 2020, as well as how to practically deal with the owners of the tourism establishments and understanding them, identifying obstacles and solving them. At the same time, the second course was held for training data recorders on how to record data according to the Access Program which is used for this survey. On the last day of the course, a test was conducted on the survey questionnaire. It is worth mentioning that the data for the year 2020 and the year 2019 was collected simultaneously due to the spread of the coronavirus and the lockdown in 2020, when most of the tourist establishments were closed for much of the year.

# 3.2. Organizing and managing the field work

Following the end of the courses, the teams were divided over governorates according to the sample size of tourism establishments for each governorate. The fieldwork lasted two months from 20/6 to 20/8/2021. There were three teams with three local supervisors, each supervising the field work in their own governorate. The central supervisor from KRSO and CSO supervised the teams in the governorates to follow up the field work process and data collection.

#### 3.3. Data collection and field audit

In this survey, data were received directly from the owners of the tourism establishments and recorded in a standard form. The field work of this survey was completed on 20/8/2021. To monitor the fieldwork, local supervisors visited the field team and checked the forms to correct any errors through the researcher or returned to the field to verify the records Forms to download on computer.

# 4. Data entry

#### 4.1. Training of the data entry staff

Following the field work and verification of the questionnaires, the process of data entry was done using Access program in the statistical directorate of each governorate. Then, under the supervision of the head of the trade statistics department, the forms along with CD of data were sent to CSO for data cleaning, analyzing and tabling after transferring data from Access to Excel program to finalize data and making available in a statistical report.

#### Results

In 2019, in Kurdistan region, the number of tourism establishments that were in operation was 873, where it shows an increase of 51% compared to 577 tourism establishments in 2016 (Figure 1). At the level of governorates (Figure 2), Erbil governorate has the highest percentage rate of tourism establishment with 55%, followed by Sulaymaniyah governorate with 31% and Duhok governorate with 14%.

Figure 1: Comparison between the number of tourism establishments in Kurdistan Region in 2019, 2016 & 2013

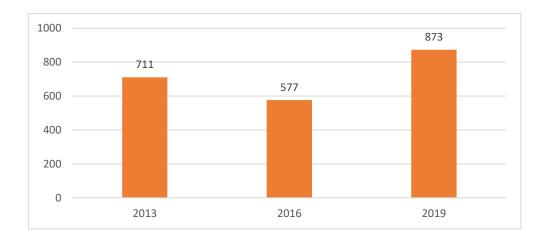
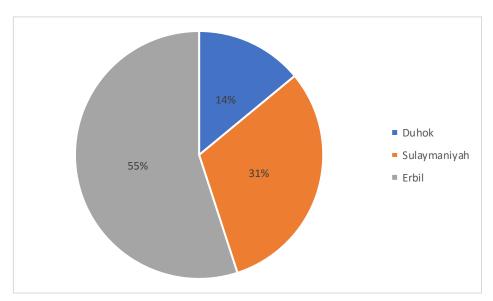


Figure 2 : Percentage distribution of tourism establishments at the level of governorates in Kurdistan Region in 2019



Regarding the ranking of tourism establishments in Kurdistan Region, there is a significant change in the number of establishments in 2019 compared to 2016, especially for 3 -stars, 2-stars, 1-star and local (Figure 3). In 2019, at the level of Kurdistan Region, the tourism establishments of 5-star numbered 24 accounting for 2.7%; 4-stars was 87 accounting for 10%; 3-stars was 130 accounting for 14.9%; 2-stars was 181 accounting for 20.7%; 1-star that recorded the highest number of 238 accounting to 27%; and nationals has a record of 213 comprises 24.4% of the total tourism establishments in Kurdistan Region. At the level of governorates, Erbil governorate has the highest number of tourism establishments followed by Sulaymaniyah and Duhok governorates.

Figure 3: Comparison between tourism establishments in Kurdistan Region in 2019 & 2016 by classification

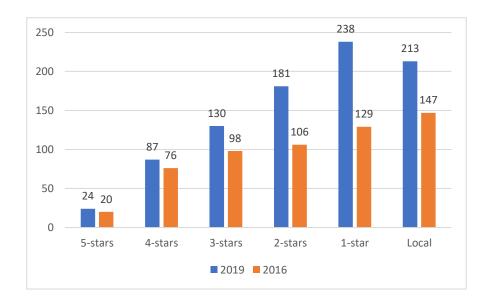
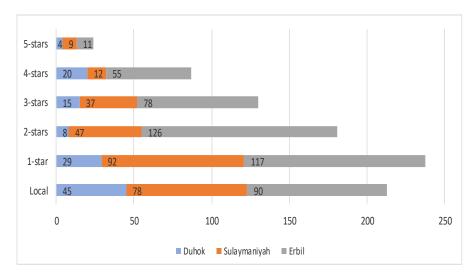


Figure 4: Distribution of tourism establishments at the level of governorates in Kurdistan Region in 2019 by classification



According to the results, at the level of Kurdistan Region, the number of visitors in 2019 was 3,652,652, where it shows an increase of 195% compared to 2016 (1,238,438 visitors). Also, the number of stayed nights in 2019 shows an increase of 49.8% compared to 2016 (5,598,422). Regarding the number of visitors and stayed nights at the level of governorates, figure 5 shows more details.

Figure 5 : Number of visitors in tourism establishments at the level of governorates and Kurdistan Region in 2019 & 2016

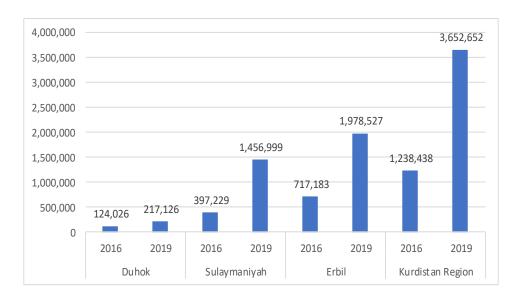


Figure 6: Number of stayed nights in tourism establishment at the level of governorate and Kurdistan Region in 2019 & 2016

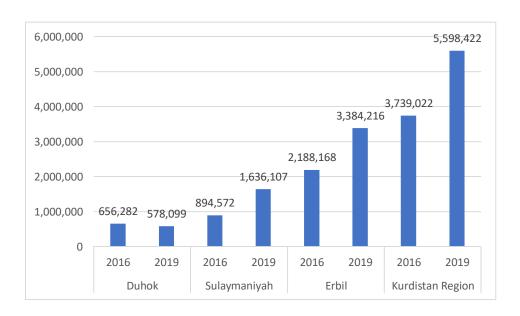


Figure 7 shows the number of workers in the tourism establishments in Kurdistan Region for the years 2019, 2016 and 2013. In 2019, 7082 workers have been involved in tourism establishments, where it shows an increase of 46.9% compared to 2016. In 2019, Erbil governorate had the highest number of workers, followed by Sulaymaniyah governorate and Duhok governorate with the lowest number.

Figure 7: Number of workers in tourism establishments at the level of Kurdistan Region in 2019 comparing to 2016 & 2013

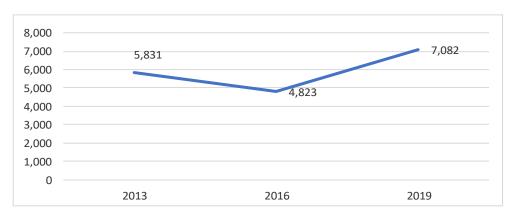


Figure 8: Number of workers in tourism establishments at the level of governorate in 2019

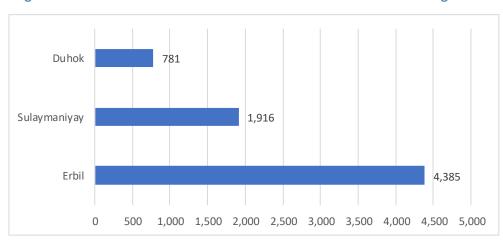


Figure 9 shows the total salaries and benefits paid to employees working in tourism establishments in Kurdistan Region for the years 2019, 2016 and 2013. According to the data, the total salaries and benefits of employees for 2019 reached 48.183 billion dinars with an increase of 42% compared to 2016.

Figure 10 shows the percentage of salaries and benefits paid to employees working in tourism establishments at the level of Kurdistan Region in 2019. At the level of governorates, the highest salary rate was in Erbil governorate with 63.1%, followed by Sulaymaniyah governorate with 30.4% and Duhok governorate with 6.5%.

Figure 9: Amount of salaries and in-kinds paid to workers in tourism establishments in Kurdistan Region (Billion ID) for the years 2013, 2016, & 2019

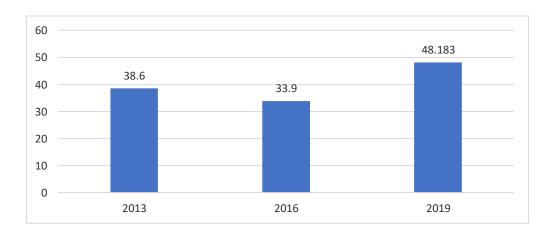


Figure 10: Percentage distribution of salaries and in-kinds for workers working in tourism establishments in Kurdistan Region in 2019

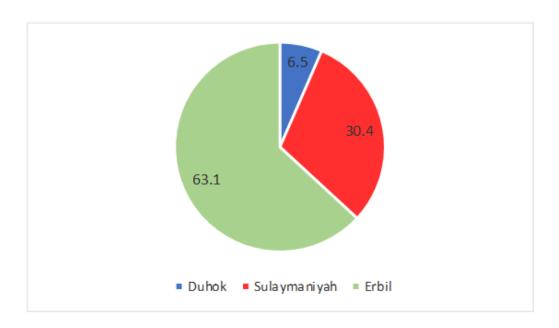


Figure 11 shows the total income achieved from tourism establishments for the years 2019, 2016 and 2013 at the level of Kurdistan Region. In 2019, the total income from tourism establishments in Kurdistan Region was about 344.770 billion IDs, where it shows an increase of 68.5% compared to 204.600 billion IDs in 2016. At the level of governorates, Erbil governorate ranks first with the highest income, followed by Sulaymaniyah and Duhok governorates.

Figure 11: Total income from tourism establishments (billion IDs) in Kurdistan Region for the years 2013, 2016, and 2019

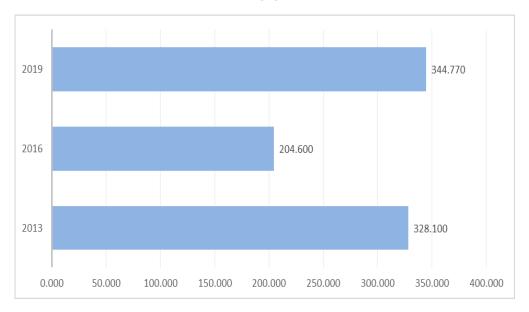
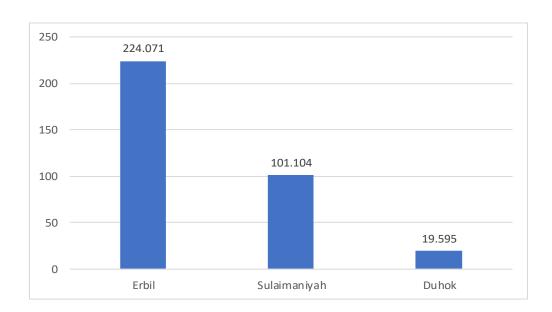


Figure 12 : total income from tourism establishments (billion IDs) at the level of governorate in Kurdistan Region in 2019



In 2019, excluding salaries and in-kinds, the total expenditure in tourism establishments in Kurdistan Region reached 112.448 billion IDS with an increase of 36% compared to 82.6 billion dinars in 2016 (Figure 13). At the level of governorates, the percentage distribution of expenditures in 2019 is as follows: Erbil governorate has the highest rate of expenditure (64%), followed by Sulaymaniyah governorate (29%) and Duhok governorate (7%) (Figure 14).

Figure 13 : total expenditure (Billion ID) in tourism establishment in Kurdistan Region, excluding salaries and inkinds in 2013, 2016 & 2019

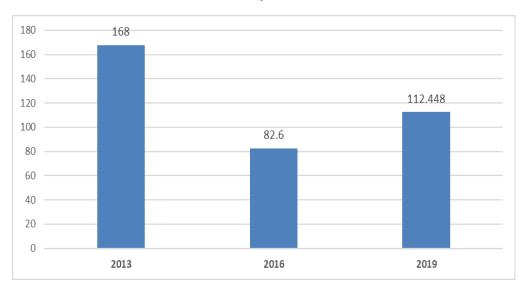


Figure 14: Percentage distribution of expenditures in tourism establishments at the level of governorate in 2019

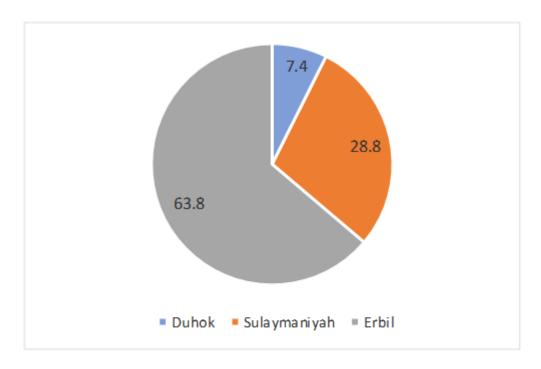


Table 1: Number of tourism establishments in Kurdistan Region by type and governorate in 2019

Governorate	Hotel	Motel	Apartment	Tourism complex	Total
Duhok	76	41	0	4	121
Sulaymaniyah	160	83	0	32	275
Erbil	358	68	10	41	477
Kurdistan Region	594	192	10	77	873

Table 2: Number of tourism establishments in Kurdistan Region by classification and governorate in 2019

Classification		Kundistan Dagian		
	Duhok	Sulaymaniyah	Erbil	Kurdistan Region
5-stars	4	9	11	24
4-stars	20	12	55	87
3-stars	15	37	78	130
2-stars	8	47	126	181
1-star	29	92	117	238
Local	45	78	90	213
Total	121	275	477	873

Table 3: Number of tourism establishments by type, sector, category and governorate in Kurdistan Region 2019

Governorate	Type of tourism establishment	Sector	5-stars	4-stars	3-stars	2-stars	1-star	Local	Total
		Private	2	17	7	6	16	27	75
	Hotel	Mixed	1	0	0	0	0	0	1
		Total	3	17	7	6	16	27	76
	Motel	Private	0	3	5	2	13	18	41
		Total	0	3	5	2	13	18	41
	Tourism complex	Private	1	0	3	0	0	0	4
Duhok		Total	1	0	3	0	0	0	4
		Private	3	20	15	8	29	45	120
	Total	Mixed	1	0	0	0	0	0	1
		Total	4	20	15	8	29	45	121

# **Continued table 3**

Governorate	Type of tourism establishment	Sector	5-stars	4-stars	3-stars	2-stars	1-star	Local	Total
	Hotel	Private	7	11	14	19	41	68	160
	notei	Total	7	11	14	19	41	68	160
	Motal	Private	0	0	14	28	31	10	83
Sulaymaniyah	Motel	Total	0	0	14	28	31	10	83
Sulayillalliyali	Tourism	Private	2	1	9	0	20	0	32
	complex	Total	2	1	9	0	20	0	32
	Total	Private	9	12	37	47	92	78	275
	TOtal	Total	9	12	37	47	92	78	275
	Hotel	Private	9	46	58	97	88	60	358
	посеі	Total	9	46	58	97	88	60	358
	Apartment	Private	0	0	0	0	10	0	10
		Total	0	0	0	0	10	0	10
Erbil	Motel	Private	0	0	20	19	19	10	68
EIDII	Wiotei	Total	0	0	20	19	19	10	68
	Tourism complex	Private	2	9	0	10	0	20	41
		Total	2	9	0	10	0	20	41
	Total	Private	11	55	78	126	117	90	477
	Total	Total	11	55	78	126	117	90	477
		Private	18	74	79	122	145	155	593
	Hotel	Mixed	1	0	0	0	0	0	1
		Total	19	74	79	122	145	155	594
	Apartment	Private	0	0	0	0	10	0	10
	Apartment	Total	0	0	0	0	10	0	10
Kurdistan	Motel	Private	0	3	39	49	63	38	192
Region	Moter	Total	0	3	39	49	63	38	192
	Tourism	Private	5	10	12	10	20	20	77
	complex	Total	5	10	12	10	20	20	77
		Private	23	87	130	181	238	213	872
	Total	Mixed	1	0	0	0	0	0	1
		Total	24	87	130	181	238	213	873

Table 4: Number of tourism establishments by legal status & governorate in Kurdistan Region in 2019 comparing to 2016, 2013, 2012 & 2009

			Private an	d mixed sect	or	
Governorate	Public sector	Sole company	Partnershi p or Joint venture company	Cooperat ive (Joint stock) Company	Limited liability Company	Total
Duhok	0	120	1	0	0	121
Sulaymaniyah	0	269	0	0	6	275
Erbil	0	417	40	9	11	477
Total for Kurdistan Region 2019	0	806	41	9	17	873
Total for Kurdistan Region 2016	3	531	13	1	28	576
Total for Kurdistan Region 2013	6	658	26	12	9	711
Total for Kurdistan Region 2012	3	565	38	1	7	614
Total for Kurdistan Region 2009	8	290	9	6	2	315

Table 5: Number of tourism establishments by having & not having work permits and governorate in 2019

<b>6</b>	Wor	T !	
Governorate	Work permit	Without work permit	Total
Duhok	100	21	121
Sulaymaniyah	245	30	275
Erbil	427	50	477
Kurdistan Region	772	101	873

Table 6 : Number of tourism establishments by governorates, having & not having health licenses and validity of the license in 2019

Governorate	With lice	ense	Without license		
	unexpired	Expired	without license		
Duhok	121	0	0		
Sulaymaniyah	275	0	0		
Erbil	439	19	19		
Kurdistan Region	835	19	19		

Table 7: Number of tourism establishments by type of service and governorates in 2019

Governorate	Food	Alcoholic beverage	Laundry and ironing service	Swimming pool service	Ceremony hall services	Tour services	Parking services	Bank services	Currency exchange services	Internet	Hall for plying games	Hall for physical exercise	Normal telephone	Other services	comple: and d	otels and to xes that pr lo not prov services	ovide							
	0000	/erage	<u> </u>	erage	erage	erage	erage	erage	erage	ing service	service	services	ices	vices	ices	ge services	ť	games	l exercise	ohone	rices	Provi de	Not provide	To tal
Duhok	56	7	54	3	5	0	46	0	2	117	2	7	55	14	118	3	121							
Sulaymaniyah	73	16	58	10	16	6	110	5	4	265	1	14	130	0	265	10	275							
Erbil	200	44	137	112	231	28	165	25	33	383	28	56	235	94	441	36	477							
Kurdistan Region	329	67	249	125	252	34	321	30	39	765	31	77	420	108	824	49	873							

Table 8: Number of hotels, motels, tourism apartments, rooms, beds, night stays and visitors by governorates in 2019

Governorate	No. of	No. of				No. of apartments	No	o. of roo	ms	suites	No. of beds	No. of night stays	No. of visitors
	Tioteis	apartments	Guest	Other	Total		beus	stays					
Duhok	76	577	3,736	303	4,039	256	8,393	578,099	217,126				
Sulaymaniyah	160	1,772	7,519	911	8,430	757	15,278	1,636,107	1,456,999				
Erbil	358	2,817	15,062	1,234	16,296	1,418	27,776	3,384,216	1,978,527				
Kurdistan Region	594	5,166	26,317	2,448	28,765	2,431	51,447	5,598,422	3,652,652				

Table 9: Number of visitors in tourism establishments by citizenship, bed/day, and governorates in 2019

Governorate	Iraqi No of visitors Bed/ Day		Non-Iraqi (1	foreign)	Tota	Total		
			No of visitors	Bed/ Day	No of visitors	Bed/ Day		
Duhok	188,281	487,380	28,845	90,719	217,126	578,099		
Sulaymaniyah	1,273,002	1,338,625	183,997	297,482	1,456,999	1,636,107		
Erbil	1,572,748	2,833,322	405,779	550,894	1,978,527	3,384,216		
Kurdistan	3,034,031	4,659,327	618,621	939,095	3,652,652	5,598,422		
Region	, ,	, ,	,	,	, ,	, ,		

Table 10: Number of night stays by classification of tourism establishments and governorates in 2019

Governorate	5-stars	4-stars	3-stars	2-stars	1-star	Local	Total
Duhok	54,772	136,162	41,015	78,787	118,134	149,229	578,099
Sulaymaniyah	211,115	197,232	240,139	154,991	196,451	636,179	1,636,107
Erbil	238,269	1,195,762	533,961	513,572	571,092	331,560	3,384,216
Kurdistan Region	504,156	1,529,156	815,115	747,350	885,677	1,116,968	5,598,422

Table 11: Number of visitors in tourism establishments by classification of tourism establishments and governorate in 2019

		Number of visitors									
Governorate	5-stars	4-stars	3-stars	2-stars	1-star	Local	Total				
Duhok	16,443	52,813	27,588	15,148	46,817	58,317	217,126				
Sulaymaniyah	96,423	86,587	278,890	413,469	294,281	287,349	1,456,999				
Erbil	169,860	769,641	275,618	281,554	305,974	175,880	1,978,527				
Kurdistan Region	282,726	909,041	582,096	710,171	647,072	521,546	3,652,652				

Table 12: Number of workers in tourism establishments in Kurdistan Region by governorate, sector, gender, citizenship, duty in 2019

						CICIZ	ensnip, dut							
Governorate	Sector	Gender	Workers owners of tourism establishments that work without paypay			Administration			with pa	Services		Total		
G			Iraqi	Foreigner	Total	Iraqi	Foreigner	Total	Iraqi	Foreigner	Total	Iraqi	Foreigner	Total
		Male	129	0	129	160	0	160	250	52	302	539	52	591
	Private	Female	0	0	0	15	1	16	58	44	102	73	45	118
		Total	129	0	129	175	1	176	308	96	404	612	97	709
¥		Male	0	0	0	6	0	6	55	0	55	61	0	61
Duhok	Mixed	Female	0	0	0	4	0	4	7	0	7	11	0	11
		Total	0	0	0	10	0	10	62	0	62	72	0	72
		Male	129	0	129	166	0	166	305	52	357	600	52	652
	Total	Female	0	0	0	19	1	20	65	44	109	84	45	129
		Total	129	0	129	185	1	186	370	96	466	684	97	781
ıani		Male	225	0	225	516	123	639	404	339	743	1,145	462	1,607
Sulaymani	Private	Female	2	0	2	110	28	138	90	79	169	202	107	309
Sul		Total	227	0	227	626	151	777	494	418	912	1,347	569	1,916
_		Male	422	0	422	683	230	913	1,123	1,459	2,582	2,228	1,689	3,917
Erbil	Private	Female	0	0	0	101	26	127	137	204	341	238	230	468
		Total	422	0	422	784	256	1,040	1,260	1,663	2,923	2,466	1,919	4,385
		Male	776	0	776	1,359	353	1,712	1,777	1,850	3,627	3,912	2,203	6,115
	Private	Female	2	0	2	226	55	281	285	327	612	513	382	895
ion		Total	778	0	778	1,585	408	1,993	2,062	2,177	4,239	4,425	2,585	7,010
Kurdistan Region		Male	0	0	0	6	0	6	55	0	55	61	0	61
tan	Mixed	Female	0	0	0	4	0	4	7	0	7	11	0	11
rdis		Total	0	0	0	10	0	10	62	0	62	72	0	72
Α		Male	776	0	776	1,365	353	1,718	1,832	1,850	3,682	3,973	2,203	6,176
	Total	Female	2	0	2	230	55	285	292	327	619	524	382	906
		Total	778	0	778	1,595	408	2,003	2,124	2,177	4,301	4,497	2,585	7,082

Table 13: Wages and allowances paid to workers in tourism establishments by gender, citizenship and sector in 2019 (value in 1000 dinars)

rate	L	J.					Wages					Allowance (in cash)			_
Governorate	Sector	Gender	F	Administration	ıs	Recruitment services			Total		All	owance (in c	LdSII)	Total	
Gov	S	g	Male	Female	Total	Male	Female	Total	Male	Female	Total	Male	Female	Total	
	e	Iraqi	803,550	82,160	885,710	989,600	252,490	1,242,090	1,793,150	334,650	2,127,800	24,795	6,700	31,495	2,159,295
	Private	Foreigner	0	800	800	243,700	191,800	435,500	243,700	192,600	436,300	4,580	2,770	7,350	443,650
	Д.	Total	803,550	82,960	886,510	1,233,300	444,290	1,677,590	2,036,850	527,250	2,564,100	29,375	9,470	38,845	2,602,945
~	75	Iraqi	54,000	36,000	90,000	396,000	50,400	446,400	450,000	86,400	536,400	600	400	1,000	537,400
Duhok	Mixed	Foreigner	0	0	0	0	0	0	0	0	0	0	0	0	0
	_	Total	54,000	36,000	90,000	396,000	50,400	446,400	450,000	86,400	536,400	600	400	1,000	537,400
		Iraqi	857,550	118,160	975,710	1,385,600	302,890	1,688,490	2,243,150	421,050	2,664,200	25,395	7,100	32,495	2,696,695
	Total	Foreigner	0	800	800	243,700	191,800	435,500	243,700	192,600	436,300	4,580	2,770	7,350	443,650
	,	Total	857,550	118,960	976,510	1,629,300	494,690	2,123,990	2,486,850	613,650	3,100,500	29,975	9,870	39,845	3,140,345
	ıte	Iraqi	4,436,578	1,115,040	5,551,618	2,641,396	597,200	3,238,596	7,077,974	1,712,240	8,790,214	57,638	6,225	63,863	8,854,077
ah	Private	Foreigner	1,740,360	346,800	2,087,160	2,749,112	926,400	3,675,512	4,489,472	1,273,200	5,762,672	17,600	2,600	20,200	5,782,872
Sulaymaniyah	Д	Total	6,176,938	1,461,840	7,638,778	5,390,508	1,523,600	6,914,108	11,567,446	2,985,440	14,552,886	75,238	8,825	84,063	14,636,949
layn	_	Iraqi	4,436,578	1,115,040	5,551,618	2,641,396	597,200	3,238,596	7,077,974	1,712,240	8,790,214	57,638	6,225	63,863	8,854,077
Su	Total	Foreigner	1,740,360	346,800	2,087,160	2,749,112	926,400	3,675,512	4,489,472	1,273,200	5,762,672	17,600	2,600	20,200	5,782,872
	,	Total	6,176,938	1,461,840	7,638,778	5,390,508	1,523,600	6,914,108	11,567,446	2,985,440	14,552,886	75,238	8,825	84,063	14,636,949
	e,	Iraqi	5,203,144	777,159	5,980,303	7,108,649	812,445	7,921,094	12,311,793	1,589,604	13,901,397	255,185	13,383	268,568	14,169,965
	Private	Foreigner	3,560,283	311,804	3,872,087	10,748,122	1,469,892	12,218,014	14,308,405	1,781,696	16,090,101	98,889	46,866	145,755	16,235,856
Erbil	Д	Total	8,763,427	1,088,963	9,852,390	17,856,771	2,282,337	20,139,108	26,620,198	3,371,300	29,991,498	354,074	60,249	414,323	30,405,821
Ē		Iraqi	5,203,144	777,159	5,980,303	7,108,649	812,445	7,921,094	12,311,793	1,589,604	13,901,397	255,185	13,383	268,568	14,169,965
	Total	Foreigner	3,560,283	311,804	3,872,087	10,748,122	1,469,892	12,218,014	14,308,405	1,781,696	16,090,101	98,889	46,866	145,755	16,235,856
	,	Total	8,763,427	1,088,963	9,852,390	17,856,771	2,282,337	20,139,108	26,620,198	3,371,300	29,991,498	354,074	60,249	414,323	30,405,821

# Continued table 13

ate		<u> </u>					Wages				Allowance (in cash)				
Governorate	Sector	Gender		Administration	S	Red	Recruitment services			Total					Total
Go	· · ·	G	Male	Female	Total	Male	Female	Total	Male	Female	Total	Male	Female	Total	
	<b>a</b> )	Iraqi	10,443,272	1,974,359	12,417,631	10,739,645	1,662,135	12,401,780	21,182,917	3,636,494	24,819,411	337,618	26,308	363,926	25,183,337
	Private	Foreigner	5,300,643	659,404	5,960,047	13,740,934	2,588,092	16,329,026	19,041,577	3,247,496	22,289,073	121,069	52,236	173,305	22,462,378
	۵ ا	Total	15,743,915	2,633,763	18,377,678	24,480,579	4,250,227	28,730,806	40,224,494	6,883,990	47,108,484	458,687	78,544	537,231	47,645,715
Region	ъ	Iraqi	54,000	36,000	90,000	396,000	50,400	446,400	450,000	86,400	536,400	600	400	1,000	537,400
	Mixe	Foreigner	0	0	0	0	0	0	0	0	0	0	0	0	0
istar		Total	54,000	36,000	90,000	396,000	50,400	446,400	450,000	86,400	536,400	600	400	1,000	537,400
Kurdistan		Iraqi	10,497,272	2,010,359	12,507,631	11,135,645	1,712,535	12,848,180	21,632,917	3,722,894	25,355,811	338,218	26,708	364,926	25,720,737
	<u>e</u>	Foreigner	5,300,643	659,404	5,960,047	13,740,934	2,588,092	16,329,026	19,041,577	3,247,496	22,289,073	121,069	52,236	173,305	22,462,378
	Total	Mixed	54,000	36,000	90,000	396,000	50,400	446,400	450,000	86,400	536,400	600	400	1,000	537,400
		Total	15,851,915	2,705,763	18,557,678	25,272,579	4,351,027	29,623,606	41,124,494	7,056,790	48,181,284	459,887	79,344	539,231	48,720,515

Table 14: Value of in-kind benefits paid to workers in tourism establishments by governorate in 2019 (value in 1000 dinars)

Governorate	Food	Accommodation	Clothes	Transportation	Other	Total
Duhok	281,765	66,410	22,760	12,890	9,340	393,165
Sulaymaniyah	1,707,413	578,762	2,292	53,777	146,073	2,488,317
Erbil	6,800,282	3,977,530	134,203	208,321	13,196	11,133,532
Kurdistan Region	8,789,460	4,622,702	159,255	274,988	168,609	14,015,014

Table 15: Participation of tourism establishments for the benefit of workers by governorates in 2019 (value in 1000 dinars)

Governorate	Social insurance	Health insurance	Life insurance	Other	Total
Duhok	93,083	172	0	240	93,495
Sulaymaniyah	422,948	0	0	0	422,948
Erbil	1,699,087	35,607	0	602,058	2,336,752
Kurdistan Region	2,215,118	35,779	0	602,298	2,853,195

Table 16: Value of Purchasing and selling of stored item in tourist establishments by type of items and governorates in 2019 (value in 1000 ID)

Governorate	Items	First storage	Purchasing	Selling	Second storage
	Food	40,536	1,426,036	1,877,278	34,581
	Cigarette	452	5,508	8,996	262
	Hookah and molasses	915	18,047	70,451	973
	Beverages	860	16,219	33,445	1,120
Duhok	Alcoholic beverages	9,900	185,259	446,023	20,100
	Beer	5,500	210,353	597,729	6,280
	Mineral water	10,479	225,642	252,834	9,547
	Other	4,800	22,559	55,655	5,600
	Total	73,442	2,109,623	3,342,411	78,463

# **Continued Table 16**

Governorate	Items	First storage	Purchasing	Selling	Second storage
	Food	177,543	4,465,348	9,190,799	166,820
	Cigarette	6,500	40,614	82,900	4,850
	Hookah and molasses	25,900	467,840	1,570,200	20,425
	Beverages	22,550	202,046	525,555	20,950
Sulaymaniyah	Alcoholic beverages	90,800	3,962,326	9,322,689	98,300
	Beer	65,000	1,957,879	4,527,548	58,830
	Mineral water	72,504	1,047,923	269,968	67,302
	Other	1,150	93,000	192,000	1,250
	Total	461,947	12,236,976	25,681,659	438,727
	Food	384,794	12,986,571	16,126,230	314,731
	Cigarette	14,867	154,183	222,090	97,070
	Hookah and molasses	27,300	492,626	1,357,536	15,155
	Beverages	34,339	390,440	925,328	28,647
Erbil	Alcoholic beverages	80,334	1,504,657	2,561,658	49,564
	Beer	37,879	695,247	1,236,313	41,636
	Mineral water	45,831	738,518	673,096	35,765
	Other	487	14,040	0	487
	Total	625,831	16,976,282	23,102,251	583,055
	Food	602,873	18,877,955	27,194,307	516,132
	Cigarette	21,819	200,305	313,986	102,182
	Hookah and molasses	54,115	978,513	2,998,187	36,553
	Beverages	57,749	608,705	1,484,328	50,717
Kurdistan Region (2019)	Alcoholic beverages	181,034	5,652,242	12,330,370	167,964
region (2013)	Beer	108,379	2,863,479	6,361,590	106,746
	Mineral water	128,814	2,012,083	1,195,898	112,614
	Other	6,437	129,599	247,655	7,337
	Total	1,161,220	31,322,881	52,126,321	1,100,245

# **Continued Table 16**

Governorate	Items	First storage	Purchasing	Selling	Second storage
	Food	641,788	12,820,151	21,229,521	519,238
	Cigarette	5,117	77,648	195,888	5,054
	Hookah and molasses	4,279	88,297	281,707	4,147
	Beverages	15,384	302,093	517,141	9,937
Kurdistan Region (2016)	Alcoholic beverages	151,362	866,938	2,367,741	133,707
Region (2010)	Beer	27,612	492,706	1,391,068	28,873
	Mineral water	411,139	804,342	964,403	33,464
	Other	7,933	48,359	86,759	8,050
	Total	1,264,614	15,500,534	27,034,228	742,470
	Food	396,566	11,572,846	22,762,736	386,729
	Cigarette	42,172	209,144	422,264	35,237
	Hookah and molasses	0	0	0	0
	Beverages	58,965	523,410	740,177	49,263
Kurdistan Region (2013)	Alcoholic beverages	268,724	1,810,620	9,332,402	177,890
Region (2013)	Beer	0	0	0	0
	Mineral water	0	0	0	0
	Other	83,486	3,104,483	4,369,132	546,185
	Total	851,713	17,220,503	34,572,021	1,195,304
	Food	180,550	4,932,428	6,555,024	114,140
	Cigarette	49,550	88,752	183,325	43,710
	Hookah and molasses	0	0	0	0
	Beverages	39,260	428,294	827,768	25,469
Kurdistan Region (2012)	Alcoholic beverages	115,250	917,190	1,863,917	88,648
	Beer	0	0	0	0
	Mineral water	0	0	0	0
	Other	200	626,280	10,505,779	1,590
	Total	384,810	6,992,944	10,505,779	273,557

Table 17: Amount and the value of purchased items in tourism establishments by sector and governorates in 2019 (value in 1000 ID)

		unito	(value in 1000 iD) Sector							
		units	D.	مالط	Deix		N A is	vod.	To	otal
Govern orate	Items	of meas urem ent	Am oun t	Value	Amount	vate Value	Amount	ved Value	Amount	Value
	Rice	KILO	0	0	13,479	28,625	3,450	4,312	16,929	32,937
	Eggs	Packa ge	0	0	13,610	65,238	713	2,486	14,323	67,724
	Chicken	KILO	0	0	24,822	55,294	4,597	6,895	29,419	62,189
	Sea fish	KILO	0	0	4,169	25,056	1,127	6,198	5,296	31,254
	River fish	KILO	0	0	0	300	0	0	0	300
	Red meat	KILO	0	0	17,748	189,285	4,886	63,518	22,634	252,803
	Milk and milk product	KILO	0	0	34,226	236,560	2,343	9,375	36,569	245,935
	Nonpacked dates	KILO	0	0	210	690	0	0	210	690
	Potato	KILO	0	0	27,753	33,355	2,885	2,307	30,638	35,662
	Mineral water	LTR	0	0	186,127	61,518	3,610	2,345	189,737	63,863
	Sugar	KILO	0	0	6,583	41,489	270	1,893	6,853	43,382
	Tea & coffee	KILO	0	0	27,429	57,707	4,687	9,375	32,116	67,082
	Oil, fat	KILO	0	0	3,663	7,867	387	1,550	4,050	9,417
	Tomato paste	KILO	0	0	4,035	1,447	1,352	169	5,387	1,616
	beverages	BOX	0	0	714,717	94,107	34,797	3,921	749,514	98,028
~	Beer	вох	0	0	18,799	24,275	1,757	1,776	20,556	26,051
Duhok	Various alcoholic beverages	ВОХ	0	0	62,744	158,985	7,434	21,451	70,178	180,436
	Cigarette of all kinds	GROS	0	0	59,252	113,806	8,113	20,283	67,365	134,089
	Flour	KILO	0	0	4,688	25,973	0	0	4,688	25,973
	Samoon and kind of breads	KILO	0	0	44,532	56,550	1,262	5,048	45,794	61,598
	Fasolya	KILO	0	0	0	0	0	0	0	0
	Lentil	KILO	0	0	596,653	141,334	240,000	44,000	836,653	185,334
	Chickpea	KILO	0	0	1,225	12,208	126	1,134	1,351	13,342
	Other kind of legumes	KILO	0	0	4,798	169,787	1,352	40,566	6,150	210,353
	Fruits of all kinds	KILO	0	0	5,388	155,500	721	36,059	6,109	191,559
	All kinds of vegetables	KILO	0	0	2,558	9,057	270	338	2,828	9,395
	Bottled juice		0	0	1,491	16,618	288	3,029	1,779	19,647
	Confectionery and pastry	KILO	0	0	1,944	33,014	496	5,950	2,440	38,964
	Hookah and the taste of hookah		0	0	0	0	0	0	0	0
	Other items		0	0	0	0	0	0	0	0
	Total		0	0	1,882,643	1,815,645	326,923	293,978	2,209,566	2,109,623

#### **Continued Table 17**

					Se	ctor			Total	
Gover	Items	units of measure	Pı	ublic	Priv	/ate	М	ixed		
norate	items	ment	Amount	Value	Amou nt	Value	Amount	Value	Amount	Value
	Rice	KILO	111,217	164,534	0	0	111,217	164,534	111,217	164,534
	Eggs	Package	125,339	267,731	0	0	125,339	267,731	125,339	267,731
	Chicken	KILO	118,075	290,581	0	0	118,075	290,581	118,075	290,581
	Sea fish	KILO	20,112	115,743	0	0	20,112	115,743	20,112	115,743
	River fish	KILO	19,650	59,685	0	0	19,650	59,685	19,650	59,685
	Red meat	KILO	72,129	621,936	0	0	72,129	621,936	72,129	621,936
	Milk and milk product	KILO	192,188	514,954	0	0	192,188	514,954	192,188	514,954
	Nonpacked dates	KILO	1,355	5,495	0	0	1,355	5,495	1,355	5,495
	Potato	KILO	55,333	38,684	0	0	55,333	38,684	55,333	38,684
	Mineral water	LTR	129,698	113,423	0	0	129,698	113,423	129,698	113,423
	Sugar	KILO	63,585	323,346	0	0	63,585	323,346	63,585	323,346
	Tea & coffee	KILO	118,150	164,882	0	0	118,150	164,882	118,150	164,882
	Oil, fat	KILO	25,891	47,672	0	0	25,891	47,672	25,891	47,672
	Tomato paste	KILO	102,850	77,153	0	0	102,850	77,153	102,850	77,153
	beverages	BOX	2,801,360	350,861	0	0	2,801,360	350,861	2,801,360	350,861
	Beer	BOX	120,330	170,647	0	0	120,330	170,647	120,330	170,647
niyah	Various alcoholic beverages	вох	336,690	602,905	0	0	336,690	602,905	336,690	602,905
Sulaymaniyah	Cigarette of all kinds	GROS	269,914	307,065	0	0	269,914	307,065	269,914	307,065
Su	Flour	KILO	41,975	53,175	0	0	41,975	53,175	41,975	53,175
	Samoon and kind of breads	KILO	34,015	174,870	0	0	34,015	174,870	34,015	174,870
	Fasolya	KILO	0	0	0	0	0	0	0	0
	Lentil	KILO	4,739,985	1,047,923	0	0	4,739,985	1,047,923	4,739,985	1,047,923
	Chichpea	KILO	63,040	201,946	0	0	63,040	201,946	63,040	201,946
	Other kind of legumes	KILO	57,512	1,957,879	0	0	57,512	1,957,879	57,512	1,957,879
	Fruits of all kinds	KILO	39,983	3,962,326	0	0	39,983	3,962,326	39,983	3,962,326
	All kinds of vegetables	KILO	1,692	40,614	0	0	1,692	40,614	1,692	40,614
	Bottled juice		59,194	467,840	0	0	59,194	467,840	59,194	467,840
	Confectionery and pastry	KILO	9,150	93,006	0	0	9,150	93,006	9,150	93,006
	Hookah and the taste of hookah		0	0	0	0	0	0	0	0
	Other items		0	0	0	0	0	0	0	0
	Total		9,730,412	12,236,976	0	0	9,730,412	12,236,976	9,730,412	12,236,976

#### **Continued Table 17**

		units of			Sec	tor			Total		
Governorate	Items	measurement	Publ	lic	Priv	ate .	Mixe	ed			
			Amount	Value	Amount	Value	Amount	Value	Amount	Value	
	Rice	KILO	0	0	166,233	368,684	0	0	166,233	368,684	
	Eggs	Package	0	0	153,185	670,232	0	0	153,185	670,232	
	Chicken	KILO	0	0	215,212	742,900	0	0	215,212	742,900	
	Sea fish	KILO	0	0	16,072	202,815	0	0	16,072	202,815	
	River fish	KILO	0	0	65,617	1,051,551	0	0	65,617	1,051,551	
	Red meat	KILO	0	0	182,501	2,529,124	0	0	182,501	2,529,124	
	Milk and milk product	KILO	0	0	197,180	1,656,718	0	0	197,180	1,656,718	
	Nonpacked dates	KILO	0	0	14,786	35,591	0	0	14,786	35,591	
	Potato	KILO	0	0	178,041	146,040	0	0	178,041	146,040	
	Mineral water	LTR	0	0	186,509	184,374	0	0	186,509	184,374	
	Sugar	KILO	0	0	53,527	562,435	0	0	53,527	562,435	
	Tea & coffee	KILO	0	0	128,904	463,701	0	0	128,904	463,701	
	Oil, fat	KILO	0	0	25,517	147,568	0	0	25,517	147,568	
	Tomato paste	KILO	0	0	27,745	85,265	0	0	27,745	85,265	
	beverages	вох	0	0	3,636,710	573,126	0	0	3,636,710	573,126	
	Beer	вох	0	0	188,392	258,617	0	0	188,392	258,617	
_	Various alcoholic beverages	вох	0	0	886,661	1,712,572	0	0	886,661	1,712,572	
Erbil	Cigarette of all kinds	GROS	0	0	694,693	1,340,557	0	0	694,693	1,340,557	
	Flour	KILO	0	0	26,282	146,262	0	0	26,282	146,262	
	Samoon and kind of breads	KILO	0	0	16,352	108,392	0	0	16,352	108,392	
	Fasolya	KILO	0	0	0	0	0	0	0	0	
	Lentil	KILO	0	0	4,098,331	738,518	0	0	4,098,331	738,518	
	Chickpea	KILO	0	0	284,511	390,440	0	0	284,511	390,440	
	Other kind of legumes	KILO	0	0	46,212	695,247	0	0	46,212	695,247	
	Fruits of all kinds	KILO	0	0	21,365	1,504,657	0	0	21,365	1,504,657	
	All kinds of vegetables	KILO	0	0	178,453	172,183	0	0	178,453	172,183	
	Bottled juice		0	0	4,405	474,626	0	0	4,405	474,626	
	Confectionery and pastry	KILO	0	0	0	14,087	0	0	0	14,087	
	Hookah and the taste of hookah		0	0	0	0	0	0	0	0	
	Other items		0	0	0	0	0	0	0	0	
	Total		0	0	11,693,396	16,976,282	0	0	11,693,396	16,976,282	

#### **Continued Table 17**

		units of Sector							Total	
Total	Items	measur	Public		Private		Mixed			
		ement	Amount	Value	Amount	Value	Amount	Value	Amount	Value
	Rice	KILO	0	0	290,929	561,843	3,450	4,312	294,379	566,155
	Eggs	Package	0	0	292,134	1,003,201	713	2,486	292,847	1,005,687
	Chicken	KILO	0	0	358,109	1,088,775	4,597	6,895	362,706	1,095,670
	Sea fish	KILO	0	0	40,353	343,614	1,127	6,198	41,480	349,812
	River fish	KILO	0	0	85,267	1,111,536	0	0	85,267	1,111,536
	Red meat	KILO	0	0	272,378	3,340,345	4,886	63,518	277,264	3,403,863
	Milk and milk product	KILO	0	0	423,594	2,408,232	2,343	9,375	425,937	2,417,607
	Nonpacked dates	KILO	0	0	16,351	41,776	0	0	16,351	41,776
	Potato	KILO	0	0	261,127	218,079	2,885	2,307	264,012	220,386
	Mineral water	LTR	0	0	502,334	359,315	3,610	2,345	505,944	361,660
	Sugar	KILO	0	0	123,695	927,270	270	1,893	123,965	929,163
	Tea & coffee	KILO	0	0	274,483	686,290	4,687	9,375	279,170	695,665
	Oil, fat	KILO	0	0	55,071	203,107	387	1,550	55,458	204,657
	Tomato paste	KILO	0	0	134,630	163,865	1,352	169	135,982	164,034
<u> </u>	beverages	BOX	0	0	7,152,787	1,018,094	34,797	3,921	7,187,584	1,022,015
010	Beer	BOX	0	0	327,521	453,539	1,757	1,776	329,278	455,315
gion (2	Various alcoholic beverages	вох	0	0	1,286,095	2,474,462	7,434	21,451	1,293,529	2,495,913
Kurdistan Region (2019)	Cigarette of all kinds	GROS	0	0	1,023,859	1,761,428	8,113	20,283	1,031,972	1,781,711
urd	Flour	KILO	0	0	72,945	225,410	0	0	72,945	225,410
	Samoon and kind of breads	KILO	0	0	94,899	339,812	1,262	5,048	96,161	344,860
	Fasolya	KILO	0	0	0	0	0	0	0	0
	Lentil	KILO	0	0	9,434,969	1,927,775	240,000	44,000	9,674,969	1,971,775
	Chickpea	KILO	0	0	348,776	604,694	126	1,134	348,902	605,828
	Other kind of legumes	KILO	0	0	108,522	2,822,913	1,352	40,566	109,874	2,863,479
	Fruits of all kinds	KILO	0	0	66,736	5,622,483	721	36,059	67,457	5,658,542
	All kinds of vegetables	KILO	0	0	182,703	221,854	270	338	182,973	222,192
	Bottled juice		0	0	65,090	959,084	288	3,029	65,378	962,113
	Confectionery and pastry	KILO	0	0	11,094	140,107	496	5,950	11,590	146,057
	Hookah and the taste of hookah		0	0	0	0	0	0	0	0
	Other items		0	0	0	0	0	0	0	0
	Total		0	0	23,306,451	31,028,903	326,923	293,978	23,633,374	31,322,881

Table 18: the value of the first and the second storage and the value of sold and purchased goods in tourism establishment in Kurdistan Region by category, sector, and governorate in 2019

Governorate	Classification	Sector	First storage	Purchasing	Selling	Second storage
		Private	31,460	858,973	2,242,148	30,020
	5-stars	Mixed	13,707	296,513	829,757	22,535
		Total	45,167	1,155,486	3,071,905	52,555
		Private	0	388,701	12,095	13,346
	4-stars	Mixed	0	0	0	0
		Total	12,715	388,701	12,095	13,346
		Private	8,195	275,820	250,946	7,074
	3-stars	Mixed	0	0	0	0
		Total	8,195	275,820	250,946	7,074
		Private	1,565	84,867	1,800	1,638
Duhok	2-stars	Mixed	0	0	0	0
		Total	1,565	84,867	1,800	1,638
		Private	4,033	111,571	1,210	1,936
	1-star	Mixed	0	0	0	0
		Total	4,033	111,571	1,210	1,936
		Private	1,767	93,178	4,455	1,914
	Local	Mixed	0	0	0	0
		Total	1,767	93,178	4,455	1,914
	Total	Private	59,735	1,813,110	2,512,654	55,928
		Mixed	13,707	296,513	829,757	22,535
		Total	73,442	2,109,623	3,342,411	78,463
		Private	241,050	5,485,958	14,699,270	251,450
	5-stars	Mixed	0	0	0	0
		Total	241,050	5,485,958	14,699,270	251,450
		Private	121,150	4,134,453	9,103,433	94,805
	4-stars	Mixed	0	0	0	0
		Total	121,150	4,134,453	9,103,433	94,805
		Private	28,450	1,289,766	1,846,705	27,975
	3-stars	Mixed	0	0	0	0
		Total	28,450	1,289,766	1,846,705	27,975
		Private	19,975	406,268	0	18,612
Sulaymaniyah	2-stars	Mixed	0	0	0	0
		Total	19,975	406,268	0	18,612
		Private	40,948	626,528	0	38,908
	1-star	Mixed	0	0	0	0
		Total	40,948	626,528	0	38,908
		Private	10,374	294,003	32,251	6,977
	Local	Mixed	0	0	0	0
		Total	10,374	294,003	32,251	6,977
		Private	461,947	12,236,976	25,681,659	438,727
	Total	Mixed	0	0	0	0
	Total	Total	461,947	12,236,976	25,681,659	438,727

#### **Continued table 18**

Governorate	Classification	Sector	First storage	Purchasing	Selling	Second storage
		Private	158,330	4,071,345	5,740,604	192,140
	5-stars	Mixed	0	0	0	0
		Total	158,330	4,071,345	5,740,604	192,140
		Private	257,405	9,155,755	11,919,665	268,864
	4-stars	Mixed	0	0	0	0
		Total	257,405	9,155,755	11,919,665	268,864
		Private	157,800	2,952,862	5,191,777	83,895
	3-stars	Mixed	0	0	0	0
	2-stars	Total	157,800	2,952,862	5,191,777	83,895
		Private	11,235	271,457	15,504	8,667
Erbil		Mixed	0	0	0	0
		Total	11,235	271,457	15,504	8,667
		Private	29,961	343,093	0	21,839
	1-star	Mixed	0	0	0	0
		Total	29,961	343,093	0	21,839
	Local	Private	11,100	181,770	234,701	7,650
		Mixed	0	0	0	0
		Total	11,100	181,770	234,701	7,650
	Total	Private	625,831	16,976,282	23,102,251	583,055
		Mixed	0	0	0	0
		Total	625,831	16,976,282	23,102,251	583,055
	_	Private	430,840	10,416,276	22,682,022	473,610
	5-stars	Mixed	13,707	296,513	829,757	22,535
		Total	444,547	10,712,789	23,511,779	496,145
		Private	378,555	13,678,909	21,035,193	377,015
	4-stars	Mixed	0	0	0	0
		Total	391,270	13,678,909	21,035,193	377,015
		Private	194,445	4,518,448	7,289,428	118,944
	3-stars	Mixed	0	0	0	0
		Total	194,445	4,518,448	7,289,428	118,944
		Private	32,775	762,592	17,304	28,917
Kurdistan Region	2-stars	Mixed	0	0	0	0
		Total	32,775	762,592	17,304	28,917
		Private	74,942	1,081,192	1,210	62,683
	1-star	Mixed	0	0	0	0
		Total	74,942	1,081,192	1,210	62,683
		Private	23,241	568,951	271,407	16,541
	Local	Mixed	0	0	0	0
		Total	23,241	568,951	271,407	16,541
		Private	1,147,513	31,026,368	51,296,564	1,077,710
	Total	Mixed	13,707	296,513	829,757	22,535
		Total	1,161,220	31,322,881	52,126,321	1,100,245

Table 19: Total income from tourism establishments by types, and governorate in 2019 (value in billion ID)

Governorate	Accommodation	Selling	Other income	Total
Duhok	14.158	3.342	2.095	19.595
Sulaymaniyah	48.731	25.682	26.692	101.105
Erbil	186.644	23.102	14.324	224.070
Kurdistan Region	249.533	52.126	43.111	344.770

Table 20: Total income from tourism establishments in Kurdistan Region by classification, sector, and governorates in 2019 (value in 1000 ID)

Governorate	Sector	5-stars	4-stars	3-stars	2-stars	1-star	Local	Total
	Private	4,993,468	5,455,200	2,104,516	944,565	2,492,918	2,120,241	18,110,908
Duhok	Mixed	1,483,977	0	0	0	0	0	1,483,977
	Total	6,477,445	5,455,200	2,104,516	944,565	2,492,918	2,120,241	19,594,885
	Private	45,286,529	19,065,448	11,076,320	11,089,631	9,396,288	5,190,124	101,104,340
Sulaymaniyah	Mixed	0	0	0	0	0	0	0
	Total	45,286,529	19,065,448	11,076,320	11,089,631	9,396,288	5,190,124	101,104,340
	Private	39,391,049	110,524,866	48,316,377	9,877,835	10,604,108	5,356,407	224,070,642
Erbil	Mixed	0	0	0	0	0	0	0
	Total	39,391,049	110,524,866	48,316,377	9,877,835	10,604,108	5,356,407	224,070,642
	Private	89,671,046	135,045,514	61,497,213	21,912,031	22,493,314	12,666,772	343,285,890
Kurdistan	Mixed	1,483,977	0	0	0	0	0	1,483,977
Region	Total	91,155,023	135,045,514	61,497,213	21,912,031	22,493,314	12,666,772	344,769,867

Table 21: Necessaries in tourism establishments by types and governorate in 2019 (value in 1000 ID)

Governorate	Sector	Fuel (Diesel, Gasoline, oil)	Gaz	spare item	stationery requirements	Coal	lubrication	Staff supplies (workwear, medical supplies)	Water	Electricity	Other	Total
	Private	2,124,393	46,232	162,880	30,292	7,900	200,962	38,835	228,645	1,175,735	2,070,233	6,086,107
Duhok	Mixed	86,000	2,880	3,200	3,600	3,600	5,000	4,000	5,000	25,000	299,513	437,793
	Total	2,210,393	49,112	166,080	33,892	11,500	205,962	42,835	233,645	1,200,735	2,369,746	6,523,900
	Private	3,402,754	341,286	1,129,689	132,491	75,623	312,055	579,359	630,352	4,113,002	12,236,979	22,953,590
Sulaymaniyah	Mixed	0	0	0	0	0	0	0	0	0	0	0
Sulaymamyan	Total	3,402,754	341,286	1,129,689	132,491	75,623	312,055	579,359	630,352	4,113,002	12,236,979	22,953,590
	Private	16,975,749	1,596,051	2,637,922	390,157	130,047	803,966	1,164,152	851,111	9,978,564	14,821,697	49,349,416
Erbil	Mixed	0	0	0	0	0	0	0	0	0	0	0
	Total	16,975,749	1,596,051	2,637,922	390,157	130,047	803,966	1,164,152	851,111	9,978,564	14,821,697	49,349,416
	Private	22,502,896	1,983,569	3,930,491	552,940	213,570	1,316,983	1,782,346	1,710,108	15,267,301	29,128,909	78,389,113
Kurdistan	Mixed	86,000	2,880	3,200	3,600	3,600	5,000	4,000	5,000	25,000	299,513	437,793
Region -	Total	22,588,896	1,986,449	3,933,691	556,540	217,170	1,321,983	1,786,346	1,715,108	15,292,301	29,428,422	78,826,906

Table 22: Service expenditure in tourism establishments by type of expenditures, sector and governorates in 2019 (value in 1000 ID)

Governorate	Sector	Building repair	Repairing of other properties	Advertising and printing	Building rent	Renting of fixed properties (except land)	Consultancy, Technical and legal	Communication	Organizing and official audit	Currency exchange and banking services	Staff transportation	Other services	Total
	Private	29,895	23,323	4,900	600	133,540	8,460	10,130	726,980	38,889	105,473	463,045	1,545,235
Duhok	Mixed	5,000	0	0	0	9,000	0	0	0	3,000	8,320	13,000	38,320
	Total	34,895	23,323	4,900	600	142,540	8,460	10,130	726,980	41,889	113,793	476,045	1,583,555
	Private	70,000	43,304	118,000	65,288	422,793	101,926	80,660	2,634,439	152,683	1,076,550	1,576,615	6,342,258
Sulaymaniyah	Mixed	0	0	0	0	0	0	0	0	0	0	0	0
	Total	70,000	43,304	118,000	65,288	422,793	101,926	80,660	2,634,439	152,683	1,076,550	1,576,615	6,342,258
	Private	975,154	480,124	125,366	822,022	1,357,847	278,415	21,365	7,179,335	2,656,128	1,803,213	2,244,511	17,943,480
Erbil	Mixed	0	0	0	0	0	0	0	0	0	0	0	0
	Total	975,154	480,124	125,366	822,022	1,357,847	278,415	21,365	7,179,335	2,656,128	1,803,213	2,244,511	17,943,480
	Private	1,075,049	546,751	248,266	887,910	1,914,180	388,801	112,155	10,540,754	2,847,700	2,985,236	4,284,171	25,830,973
Kurdistan Region	Mixed	5,000	0	0	0	9,000	0	0	0	3,000	8,320	13,000	38,320
Region	Total	1,080,049	546,751	248,266	887,910	1,923,180	388,801	112,155	10,540,754	2,850,700	2,993,556	4,297,171	25,869,293

Table 23: exchanges expenditures in tourism establishments by type of expenditures, sector and governorate in 2019 (value in 1000 dinars)

Governorate	Sector	Taxes and fees (except income tax)	Participation and membership	Charity and handout	life insurance	Expenditures of the previous years	Emergency Expenditures	Capital loss	Other	Total
	Private	160,330	2,950	12,005	0	0	6,790	0	2,000	184,075
Duhok	Mixed	8,300	0	200	0	0	300	6,000	5,000	19,800
	Total	168,630	2,950	12,205	0	0	7,090	6,000	7,000	203,875
	Private	489,530	2,253,935	124,162	0	45,300	0	151,000	0	3,063,927
Sulaymaniyah	Mixed	0	0	0	0	0	0	0	0	0
	Total	489,530	2,253,935	124,162	0	45,300	0	151,000	0	3,063,927
	Private	1,391,826	84,875	74,959	2,077,810	82,515	73,469	686,795	11,523	4,483,772
Erbil	Mixed	0	0	0	0	0	0	0	0	0
	Total	1,391,826	84,875	74,959	2,077,810	82,515	73,469	686,795	11,523	4,483,772
	Private	2,041,686	2,341,760	211,126	2,077,810	127,815	80,259	837,795	13,523	7,731,774
Kurdistan Region	Mixed	8,300	0	200	0	0	300	6,000	5,000	19,800
	Total	2,049,986	2,341,760	211,326	2,077,810	127,815	80,559	843,795	18,523	7,751,574

Table 24 : Expenditure of goods, services and exchanges in tourism establishments by governorate in 2019 (value in 1000 ID)

		expenditures							
Governorate	Necessary goods	services	Exchanges	Total					
Duhok	6,523,900	1,583,555	203,875	8,311,330					
Sulaymaniyah	22,953,590	6,342,258	3,063,927	32,359,775					
Erbil	49,349,416	17,943,480	4,483,772	71,776,668					
Kurdistan Region	78,826,906	25,869,293	7,751,574	112,447,773					

Table 25: Interest, land rent, estimated rent of buildings and equipment in tourist establishments by governorate in 2019 (value in 1000 ID)

Governorate	Received interest	Paid interest	Received land rent	Paid Land rent	Estimated rent			
Governorate	17.17			Tene		Equipment	Total	
Duhok	0	0	0	500	1,858,300	5,907,400	7,765,700	
Sulaymaniyah	0	0	0	0	3,750,199	12,577,496	16,327,695	
Erbil	0	0	0	79,202	14,816,685	38,529,744	53,346,429	
Kurdistan Region	0	0	0	79,702	20,425,184	57,014,640	77,439,824	

Table 26: Value of fixed properties by governorates in tourism establishments in 2019 (1000 ID)

Governorate	Balance at the beginning of the year		d during th		prop	arded erties value	Depreciation of the	Balance at the end of the year	
	trie year	New	Used	Importing	sold	Removed	current year	year	
Duhok	227,035,129	0	0	341,139	230	60,379	5,286,529	222,029,130	
Sulaymaniyah	972,487,181	1,361,258	55,285	1,069,328	14,119 360,809		31,073,968	943,524,156	
Erbil	1,355,310,958	5,399,033	903,584	83,898	118,785	302,040	31,061,517	1,330,215,131	
Kurdistan Region	2,554,833,268	6,760,291	958,869	1,494,365	133,134	723,228	67,422,014	2,495,768,417	

Table 27: Value of fixed properties at the ends of the year by type, sector & governorate in tourism establishments in 2019 (1000 ID)

Governorate	Sector	Land	Building	Equipment	Kitchen tools and appliances	Transportation means	Other	Total
	Private	36,131,433	137,768,561	6,195,355	358,717	23,761	125,463	180,603,290
Duhok	Mixed	6,000,000	35,280,000	90,000	10,000	23,760	22,080	41,425,840
	Total	42,131,433	173,048,561	6,285,355	368,717	47,521	147,543	222,029,130
	Private	723,387,800	182,449,300	25,589,708	10,826,919	1,156,110	114,319	943,524,156
Sulaymaniyah	Mixed	0	0	0	0	0	0	0
	Total	723,387,800	182,449,300	25,589,708	10,826,919	1,156,110	114,319	943,524,156
	Private	449,646,980	814,856,234	58,309,251	4,821,432	2,325,340	255,894	1,330,215,131
Erbil	Mixed	0	0	0	0	0	0	0
	Total	449,646,980	814,856,234	58,309,251	4,821,432	2,325,340	255,894	1,330,215,131
	Private	1,209,166,213	1,135,074,095	90,094,314	16,007,068	3,505,211	495,676	2,454,342,577
Kurdistan Region	Mixed	6,000,000	35,280,000	90,000	10,000	23,760	22,080	41,425,840
_	Total	1,215,166,213	1,170,354,095	90,184,314	16,017,068	3,528,971	517,756	2,495,768,417

Table 28: Balance at the beginning of the year in tourism establishments by category, properties, and governorate in 2019 (1000 ID)

Governorate	Type of properties	5-star	4-star	3-star	2-star	1-star	Local	Total
	Land	7,200,002	14,007,001	5,260,004	2,706,403	7,657,006	5,301,017	42,131,433
	Building	77,348,467	47,382,013	14,925,840	8,440,713	15,671,932	9,279,596	173,048,561
	Equipment	2,554,101	2,136,445	294,923	309,231	590,380	400,275	6,285,355
Duhok	Kitchen tools and appliances	116,601	57,002	55,360	29,883	49,073	60,798	368,717
۵	Transportation means	34,560	12,961	0	0	0	0	47,521
	Other	53,181	51,076	10,781	6,040	14,338	12,127	147,543
	Total	87,306,912	63,646,498	20,546,908	11,492,270	23,982,729	15,053,813	222,029,130
	Land	48,656,000	541,178,000	32,245,000	59,144,800	25,092,000	17,072,015	723,387,815
	Building	38,971,864	26,597,760	51,293,446	39,886,399	17,233,284	8,466,547	182,449,300
ah	Equipment	13,677,798	3,138,480	2,419,748	2,435,070	2,924,132	994,480	25,589,708
Sulaymaniyah	Kitchen tools and appliances	4,038,308	3,916,960	906,343	824,445	808,350	332,513	10,826,919
Sulay	Transportation means	716,480	328,500	111,130	0	0	0	1,156,110
	Other	114,304	0	0	0	0	0	114,304
	Total	106,174,754	575,159,700	86,975,667	102,290,714	46,057,766	26,865,555	943,524,156
	Land	109,677,000	118,620,980	100,815,000	55,717,500	29,676,500	35,140,014	449,646,994
	Building	110,990,946	498,593,130	104,389,740	32,192,118	28,314,300	40,376,000	814,856,234
	Equipment	16,509,243	26,690,637	3,198,000	5,198,491	5,244,080	1,468,800	58,309,251
Erbii	Kitchen tools and appliances	2,071,381	1,170,441	764,497	420,158	265,045	129,910	4,821,432
_	Transportation means	826,487	602,270	624,000	200,583	0	72,000	2,325,340
	Other	120,000	132,004	0	3,876	0	0	255,880
	Total	240,195,057	645,809,462	209,791,237	93,732,726	63,499,925	77,186,724	1,330,215,131
	Land	165,533,002	673,805,981	138,320,004	117,568,703	62,425,506	57,513,046	1,215,166,242
	Building	227,311,277	572,572,903	170,609,026	80,519,230	61,219,516	58,122,143	1,170,354,095
gi O	Equipment	32,741,142	31,965,562	5,912,671	7,942,792	8,758,592	2,863,555	90,184,314
an Re	Kitchen tools and appliances	6,226,290	5,144,403	1,726,200	1,274,486	1,122,468	523,221	16,017,068
Kurdistan Region	Transportation means	1,577,527	943,731	735,130	200,583	0	72,000	3,528,971
_	Other	287,485	183,080	10,781	9,916	14,338	12,127	517,727
	Total	433,676,723	1,284,615,660	317,313,812	207,515,710	133,540,420	119,106,092	2,495,768,417

# **Survey Form**

1 ناوی شویّنی گهشتیاری ...............







#### فۆرمى يەكەگەشتيارىيەكان بۆسالى 2019

							رسیار	2 ناوى خاوەن شوێن يان بەرێوەبەرى بەرپ
					زگا یان ناحیه ∖	ناوەندى پارێ	قەزا \	<ul><li>3 ناونیشانی شویّن : پاریّزگا \</li></ul>
		, تەلەفۇن \ :	ژمارەي		مارەى بىنا \	\ث	ژمارەى كۆلان	ژمارەی گەرەك( يان كەرت) \
		رێزبەندى ڧۋرم	5					4 کۆدى يەكەي كارگێرى
		F103- G 4020						652-5- 6-4 t 6-5
								<b>6</b> جوری یهکه گهشتیاری
		•		4- كۇمەلگاى گەشتيارى		3-شووقه	2 -مۆتىل	1-ئوتيل
			8					7 خاوەنداريەتى كارگێرى
تێػڡڵٳۅ	ايبەت	گشتی ت		تێػﻪڵٳۅ		ت	تايبه	گشتی
3	2	1		3		2		1
								9 پلەى پۆلىنكراو
( 11.0	پێنجهم(	چوارەم يەك ئەستێرە *		سێيەم دوو ئەستێرە**	دووەم سىێ	*******	يەكەم چوار ئەس	ناياب پٽنج ئەستٽرە*****
رميسی)	,,,,,,,,,,,,,	پوروم ياد دستون		سييام دوو تحسيره	ئەستىرە***		يد ما پوراد	ديب پيس فسيره
	5	4		3	2	1	ı	0
								10 باری یاسایی
نیای	كۆمپا		يحهلاو	کەرتى تايبە ت وت				
	بەرپرسى	كۆمپانياى پشكدار		هاوبهشی	كۆمپانياى	ەس	تاكەكە	كەرتى گشتى
	سنوور							_
	5	4		3			2	1
								11 رنکهوت
								بەروارى دەست بەچالاك بوونى
							L	
		يْر2	نهخ	بەلىّ1			ى ھەيە	12 ئايا ئەم يەكە گەشتياريە مۆلەتى تەندروستو
			<b>-</b>    -					
		مەرنەچوو2	بەس	بەسەرچوو1			دروستی ماوه	13 ئايا ئەم يەكە گەشتياريە ماۋەى مۆلەتى تەن
		يزر2	نهخ	به لی 1			ەيە	14 ئايا ئەم يەكە گەشتياريە مۆلەتى پيشەيى ھ
		<b>2</b> مەرنەچوو	بەس	بەسەرچوو1			ða	15 ئايا ئەم يەكە گەشتياريە مۆلەتى پىشەيى ما
		33, 33		33,3 44				2, 20
				س بەكارمەھێنە	مه 3- پینوسی رهسا	ه ههزار دینار بنوه	2- بەھاى پارەكان ب	نێبینیهکان :1- کوٚما و ژمارهی کهرت بهکارمههێنه

			دينار)له يەك شەودا	کرنی نوستن(به ههزار	تیکرای ک
بۆ خانوو	شووقه	بۆ مۆتىّل	بۆ ژوور	بۆ تەخت لە ئوتىل	بۆ سويت
6	5	4	3	2	1

ژمارهی شوقه( لهموتیّل یان بالاخانه)یان خانوو وکابینه

ژمارهی شوقه وخانوو وکابینه

32 أرمارهى ژووره كان له (هۆتىل, مۆتىل, شوقه, يه كه گهشتيارى)

33 ژمارەی قەروپلە بۆ مێوان ژمارهی قەروپلە بۆ مێوان تاكهكان جووتهكان 6 5

ژمارهی ژوورهکانی تر	ژماره <i>ی</i>		ى ژوور بۆ مێوان	ژماره
تر	رووره دای در	تاك	جووت	سويت
	4	3	2	1
4				

					mile . A ce A v. co in frage	34
					ئايا ئەم شوٽنە ئەم خزمەتگوِزاريانە پێشكەش دەكات	54
		هیمای X بهکاربینه			جۆرى خزمەتگوزارى	ت
2	نەخىر		1	بەنى	خزمەتگوزارى خواردن	1
2	نەخىر		1	بەنى	خزمەتگوزارى خواردنەوەى كحولى	2
2	نەخىر		1	بەنى	پیشکهشکردنی خزمهتگوزاری جل شوردن و ئوتووکردن پۆشاك	3
2	نەخىر		1	بەنى	پیّشکهشکردنی خزمهتگوزاری مهلهوانی کردن و جاکوزی و ساونه	4
2	نەخىر		1	بەنى	خزمەتگوزارى ھۆلى بۆنەكان	5
2	نەخىر		1	بەنى	پیشکهشکردنی خزمهتگوزاری بردنه گهران و گهشتکردن	6
2	نەخىر		1	بەنى	خزمەتگوزارى شوينى وەستانى ئۆتومبيّل(گەراج)	7
2	نەخىر		1	بەنى	خزمەتگوزارى بانكى	8
2	نەخىر		1	بەنى	ئامێرکاری گۆرينەوە دراو	9
2	نەخىر		1	بەنى	پێشكەشكردنى خزمەتگوزارى ئەنتەرنێت	10
2	نەخىر		1	بەنى	خزمەت گوزارى ھۆلى ياريكردن	11
2	نەخىر		1	بەنى	خزمەتگوزارى يارى وەرزشى	12
2	نەخىر		1	بەنى	ئايا تەلەفۆنى ناوخۆيى (بگۆرى)ھەيە	13
2	نەخىر		1	بەنى	پێشکهشکردنی خزمهتگوزاری تر ( جگّه لهمانهی سهرهوه دیاری بکه)	14

ئوتنل به کاردیّن ئه گهر نیه 0 بینووسن	ژمارەي ئەو ئوتومبيلانەي بۆ كارى		35
كۆ	هيتر	پاس	
3	2	1	

خاوەنداريەتى بينا

مساطحة

36

کرێ

سالانه* (بهههزاردینار)	37
ينراوى سالانه* (بهههزاردينار)	كريى خەمل

\*كرني خەملينراوى يەكە گەشتياريەكە بنوسە ئەگەر خاوەن مولكەكە بەكرني بدات (بەھا بە ھەزار دينار)

2

0
0

ر دینار)	ا <b>به (هه</b> زار	شینی نەختینەیی)	مەزايا (بەخن	، خشینی نهختینهیی و کرنِی خزمهتگوزاری به (ههزار دینار)	ی)	<b>ووچه به (هه زار دینا</b>	<b>.</b>	تایی سالدا	ژمارەی كرێكاران لەكۆ	6	رەگەز .	the control of the control of	a la 15 anta de 1865 a c	كۆدى پسوولە
كۆ		بیانی		عيراقي	كۆ	بیانی	عێراقی	كۆ	بیانی	عێراقی	, ,656	ی عیراق/دەستەی ئاماری ھەرێمی كوردستان	دە رخى ئاۋەننى ئىھارى	تودی پسوونه
											نێر	نهی که به بیّ مووچه کار دهکهن	ئەوكرێكارا	1
											مئ			2
											نێر			3
											مئ	کارگیری	ئەو كرێكارانەى بە	4
											نێر	پاسەوان	کرێ يان مووچه	5
											مئ	55 *	كاردەكەن	6
											نێر		0.200,0	7
											مئ	خزمهتگوزاری به کاربردن		8
												كۆ	,	10

خانەى بۆلدكراو بەھاكەى نانوسريّت

41	بەخشىنى پێدراوى رێژەى دامەزرا	اوهکان به سودی کریّکارهکان به(هه زار دینار )له ساڵیك	42	رێژهی دامهزراوهکان به سودی کرێکاربهها به	(هەزار دینار) بۆماوەی ساڵیك
كۆدى پسوولە	به خشینی پیّدراو	بهها به (ههزار دینار)	كۆدى پسوولا	رێژهی دامهزراوهکان به سودی کرێکار	بهها به(ههزاردینار)
. 1	خواردن		1		
2	نیشتهجیّ بوون		2		
. 3	جل وبهرگ		3		
4	گواستنهوه		4		
5	هی تر(باس بکه) کارتی موبایل ,پڵیتی گهشتکردن		5	کۆ	
6	كۆ				·

50 دابه شکردنی میوان به پنی ره گهزنامه له ماوهی سالیّکدا به کریی مانهوه به پی قهرویّله

ده زگای نا کۆ نا عيراقي عراقي شەوانى مانەوە ژمارهی میوان شەوانى مانەوە ژمارهی میوان شەوانى مانەوە ژمارهی میوان کۆدى كوى شەوەكان (بۆ قەروپلەكان مانگهکان يەك شەو (بۆ يەك يەك شەو (بۆ يەك ميوان ميوان ميوان پسووله قەروپلە) قەرويلە) 4+2=6 3+1=5 3 1 كانونى دووهم 1 شوبات 2 ئآدار 3 نیسان 4 ئايار 5 حوزيران 6 تەمموز 7 ئاب 8 ئەيلول 9 تشريني يهكهم 10 تشريني دووهم 11 كانوني يەكەم **12 13** 

51 دابهشکردنی میوان به پێی رهگهزنامه له ماوهی سالێکدا به کریی مانهوه به پیی ژوور له (هوٚتیل,موٚتێل,شوقه,یه که گهشتیاری) ده رگای ناوهندی ئاماری عیراق/دهستهی ئاماری ههرێمی کوردستان

كۆ		نا عيْراقي		عێراقي			
شەوانى مانەوە	ژماره <i>ی</i> میوان	شەوانى مانەوە	ژماره <i>ی</i> میوان	شەوانى مانەوە	ژمارهی میوان		٥٠٤٢
شەو (بۆ يەكە گەشتيارىيە )	ميوان	شەو (بۆ يەكە گەشتيارىيە )	ميوان	شەو (بۆ يەكە گەشتيارىيە )	ميوان	مانگەكان	كۆد <i>ى</i> پسوولە
4+2=6	3+1=5	4	3	2	1		پسوونه
						كانونى دووهم	1
						شوبات	2
						ئآدار	3
						نيسان	4
						ئەيار	5
						حوزيران	6
						تەمموز	7
						ئاب	8
						ئەيلول	9
						تشريني يهكهم	10
						تشريني دووهم	11
						كانوني يهكهم	12
						كۆ	13

		و بههای شتومه کی کراو له ماوهی سالیّکدا(ههزار دینار)				
<u>کرین</u>	5	. v. 464	d. ma			
بهها (به ههزار دینار)	بر	یه کهی پیّوهر	شتومەك	کود		
		كغم	برنج	1		
		دەستە	برنج هێلکه	2		
		كغم	گۆشتى مرشىك	3		
		كغم	ماسی رووبار	4		
			ماسی دەریا	5		
		كغم كغم كغم كغم	گۆشتى سور	6		
		كغم	گۆشتى سور شيرو بەروبومەكانى لە شير دروستكراو	7		
		كغم	خۆراكى قوتوكراو	8		
		كغم	پەتاتە	9		
		كغم كغم كغم كغم كغم	شەكر	10		
		كغم	دەرمان چايە و قاوە	11		
		كغم	رون و زەيت	12		
		كغم	دۆشاوى تەماتە	13		
		كغم	ئارد	14		
		عدد	صمون و نان به جۆره جياوازه کانيەوه	15		
		كغم	فاصوليا	16		
		كغم كغم كغم كغم كغم	نیسك	17		
		كغم	نۆك	18		
		كغم	جۆرى تر لە پاقلەمەنىيەكان	19		
		كغم	هەموو جۆرە ميوەيەك	20		
		كغم	تهمامه	21		
		كغم	ھەموو جۆرە سەوزەك	22		
			شەربەتى گيراوە	23		
		كغم	شیرنهمهنی و ههویرکاری	24		
			كۆى بابەتە خوراكيەكان	25		
		لتر	ئاوى كانزايي	26		
		صندوق	خواردنی گازی	27		
		صندوق	بيره	28		
		صندوق	خواردني كحولي	29		
		كروص	جگاره	30		
			نیرگیله و تامهکانی	31		
			بابەتەكانى تر	32		
			بیره خواردنی کحولی جگاره نیرگیله و تامه کانی بابه ته کانی تر کۆی گشتی شتومه کی کړاو = له خشته ی 70 له پسووله ی 10	33		

تێبینی: خانه کانی به رهنگ بۆ بهراوردکردنی کۆ

#### 70 بههای کرین و فروّشتنی کهلوپهلی پارێزراو(بهها به ههزار دینار ) له ماوه ی یه ك ساڵ

عەمبارى دوا ماوە	فرۆشتن به نرخى فرۆشراودا	دپین به نرحی کریندا	عەمبارى ماوەى يەكەم	كۈى كەلو پەل	
4	3	2	1		
				مادده خۆراكىيەكان لە برگەى <b>25</b> خشتەى <b>60</b>	1
				ئاوی کانزایی له برگهی <b>26 خ</b> شته ی <b>60</b>	2
				خواردنهوهی گازی له برگهی <b>27</b> خشته ی <b>60</b>	3
				بیره له برگهی <b>28خ</b> شته ی <b>60</b>	4
				خواردىەوەى كحولى جۇراوجۇر لە برگەى <b>29خشتە</b> ى <b>60</b>	5
				جگەرە لە برگەى 30 خشتەى 60	6
				نیرگیله وتامهکانی له برگهی <b>31 خ</b> شتهی <b>60</b>	7
				هیتر له برگهی32 خشته ی 60	8
				كۆ لە برگەى 33 خشتەى 60	10

### 71 بههای کرین و فروّشتن وکهل و پهلی پارێزراو(هه زار دینار ) له ماوه ی یه ك ساڵ

( بهها به هه زار دینار)	جۆرى داھات	کۆدى پسووله
	کرێی نوستن = کوٚی شهوانی مانهوه (ستونی6) لهخشتهی 50 یان 50 *تیّکرای کرێی نوستن له خشتهی 30	1
	بههای فروّشراوه کان (به نرخی فروّشتن) له کهل داهاتی فروّشتنی نانی بهیانی ونیوهرو وئیواری بوّ میوانه کان که له دهرهوهی هوّتیل هاتوون وهك له برگهی 10 له خشته ی 70ستونی 3	2
	داهاتی به کریدانی چیشتخانه ,هۆلی کووبوونهوه,دوکان که پهیوهسته به یهکهی گهشتیاری	3
	داهاتی بەدەستھاتوو لە (مەلەوانگە ,هۆلی ياریکردن (ياری اونلاین) ,هۆلی يارپيە ووەرزشيەكان وەكو لە برگەی 4 ، 11 ، 12 لە خشتەی 34 يەك لەدوا يەك)	4
	داهایی بهدهستهانووی بر وه دو حزمهندوراری ( شوشین ولوندهری ,هۆل بوونه کان , گهشتی گهشتیاری, گهراچ,ئالۆگوری دراو,ئامێرکاری گۆرینهوهی دراو ئهنتهرننټاله خشتهی 34	5
	كۆ	6

#### 72 سوود وکرنی زهویه کان (به ههزار دینار) له ماوة ی یه ك سالیك

وروري رود دار را به معار د عال ما در م					
بهها به (ههزار دینار)	ړوونکردنهوه	كۆدى پسوولە			
	سووی قەرز وەرگرتنەوە	1			
	سووى قەرزدانەوە	2			
	وهرگرتنهوهی سووی قهرزی زهویه کان	3			
	دانهوهی سووی قهرزی زهویه کان	4			
	كۆ	5			

تێبینی: خانه کانی به رهنگ بۆ بەراوردکردن

;	پنداویستی یه کان بؤ ماوه ی سالیّك				
ِد <i>ى</i> ـووله	ریبهری ژمیریاری	روونېدنهوه	بههای به ههزار دینار		
		کەلوپەل			
1	3252	پەراوگە			
2	3221	مادده نەوتىيەكان( بەنزىن ،نەوت ،گازوايل وغاز)			
3	3223	رۆن ( سەيارە وموليدە)			
4	3261	پێداویستی کارمەندان (پۆشاکی کارکردن)			
		بنا کیا که به کارهاتوو بو شوشتن ویاکردنهوه (پسوولهی ئاو)+ئاوی RO که خاوهن			
5	3271	يەكەكە دابين دەكات بۆ مەبەستى شوشتن			
6	3272	کارهبا ( کارهبای رئیسی + مولیده)			
7	323	مهوادی یهدهك (ئهو مهواده یهده که دهگریّتهوه که بوّ سیاره ومولیده وسهلاجه وتهباخ و			
8	3251	کهره ستهی پاکهرهوه( شامبو ,معجون وفلجهی ددان   وکلینکس ودیتولوهیتر دهگریّا			
9	321	كۆى بەھاى پيداويستەكردراوەكان لە خشتەى 60 پسوولەى 33			
9	329	هي تر			
10		کۆ			
8		خەرجى خزمەتگوزارى بۆ ماوەى ساٽيك			
1	3352	کرتی بینا			
2	335	به کریّدانی هەبووە نەگۆراوەکان (جگە لە بینا)			
3	3312	چاککردنی بینا چاککردنی هەبوودکانی تر			
<u>4</u> 5	331 333	چاعرویی همبووه دی در بلاوبونه وهی ریکلام و پرویاگهنده و چاپکردن			
6	3342	ېروبوندونې ريمارم و پروپ صده و چهپارون تيچووني گواستنهوهې کهلوپهل و به کوگاکردن			
7	3344	عیبوری فرانست و به یه که گه شتیاری) پهیوهندی گشتی (تایبه ت به یه که گه شتیاری)			
8	332	پ یودندی هستی کردیه و تا			
9	3366	رویو رف کریا در این می این می این می ای			
10	3369	کر کردت پرو کر کردرت در کردرت . کی که له ده ده که که که شتیارییه که بۆ راپهراندنی کاروباره کان به کری دهگیریت) کاروباره کان به کری دهگیریت)			
:		خزمەتگوزارى تر(فریدانى زیل وخاشاك , باسەوان وپټداویستیهکانى وەك گولە وعیتادى سیلاح ئەگەر ئەوپاساوانە کارمەند نەبیت لە يەكە گەشتيارىيەكە)وھیتر			
		كۆ			
82	Ī	خەرجى ئالوگۆركراوەكان بۆ ماوەي سانيك	_		
		خەرجى ئالوگۆركراوەكان ( بۆ ماوەي ساٽيك)			
1	384	باج و رسومات ( جگه له داهات)			
2	391	خەرجى سالانەي پێشوو			
3	392	خەرجى ناكاو			
4	393	زەرەرى سەرمايەدارى			
5	3361	بەشدارى وھاوبەشى يەكەي گەشتيارى لەگەل لايەنەكانى تر			
6	3362	سپاردەى دڵنيابى			
7	3831	باريوور خيرات و يارمه تيه كان			
8	39	هی تر (باس بکه)			
9		<u> كۆ</u>			

90 بەھاى ھەبووە نەگۆرەكان (ھەزار دىنار ) بۆ ماوەى يەك سال دە زگاى ناوەندى ئامارى عيراق/دەستەى ئامارى ھەرتىمى كوردستان

بالانس له کۆتایی ساڵ 8	هەبووە ورخراوەكان سراوەتەوە 6	دور فرۆشراو 5	هاورده 4	ردن له ماوهی سالّدا مبووه کراوهکان بهکارهاتوو 3	بلانس له سهرهتای سالدا(بههای دهفتهر) له سالی ثهنجامدانی 1	جۆرى ھەبووەكە	رێۣبەرى ژمێريارى	کۆدى پسووله
						بههای زەوی لەم سالّدا (لەسەرەتای سالّی ئەنجامدانی رووپپوەكە) تەنھا بۆ مولك	111	1
						بینا لهگهل زهوی بینا	112	2
						ئامرازى گواستنەوە	114	3
						ئامێرو مەوادى چێشت لێنان(تەنھا مولك)	115	4
						كەلوپەل( ئەساس)+چەرچەف+ئامێرى شيرينى+مولدەي تايبەت+تەباخ +	116	5
						هيتر (تهنها مولك)		6
			_	_		كۆ		10

خانەى 7 دارزانى سائى ئەنجامدانى رووپيوە كە = بەھاى دەڧتەرى لە ئەستونى (1)\*رێژەى دارزاندنى سائى پێۺقتر كۆى 8 8 - (بالانسى كۆتابى سال) = (4+3+2+1) - (5+6+7)

ريژهي دارزاندني ساني ئەنجامداني رووپيوه كه= زهويه كان %0 ،بيناكان %2،كەلوپەل 20% ،كەرستەوپيداويستى چيشتخانه %15,ئامرازي گواستنەوه 10% ،هيتر 10%

دان پێدائەنێم ئەم زانياريانە دروستن

ده زگای ناوهندی ئاماری عیراق/دهستهی ئاماری ههریّمی کوردستان

	اوەن شوێنه گەشتياريەكە	ناوی خ
		واژوو: .
مۆر:	ی تایبهت به شون <u>نی</u> گهشتیاری یان خاوهن یه که گهشتیاری	ئيميار
	/ / v	بەروار
	نی کرا له لایهن سهرپهرشتیارهوه \	وردبي
	فەرمانبەرى ئامار \فەرمانبەرى ئامار \	ناوى
	<b>\</b>	واژوو
	/ / ::	بەروار
	تێؠينيهکان	
•••••		
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وەزارەتى پلاندانان - دەستەى ئامارى ھەرێم

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