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International Voorburg Group on Service Statistics**

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Description of Pilot Surveys on:
- audio-visual Services,
- Hotels and Travel Agencies,
- Transport sector
*to be undertaken in Member States of the
European Communities and EFTA-countries in 1993-1994*

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Within the context of the Council decision establishing a two year programme (1992-1993) for the development of European statistics on services, Eurostat currently organises pilot surveys for:

- **audiovisual services**
- **hotel sector, travel agencies, tour operator and tourist related activities n.e.c.**

If budgetary conditions allow, a priority sector to be dealt with in 1994 should be:

- **transport services**

Because of their rapid structural development, not the least due to the current trend for privatisation, also the postal and telecommunication services are considered for future work.

The aim of the pilot survey is at one hand to test the feasibility and practicability of the collection of data according to the definitions set out in the manual for statistics on services and at the other, the collection of some first statistics on the sectors concerned.

In fact the present pilot surveys are a follow-up of three other pilot surveys launched previously, namely: business services, retail trade and "économie sociale". A report on one of these sectors: business services, will also be presented at the Voorburg group meeting.

This document in describing the pilot surveys approaches and questionnaires aims to inform the Voorburg group of Eurostat activities and seeks its advices on our better conduct the surveys.

Information on similar work done by countries outside the European Economic Area will be useful.

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Pilot surveys for the hotel sector, for travel agencies, tour operators and tourist related activities n.e.c. and audiovisual services

Introduction

Eurostat currently organizes pilot surveys in the hotel sector, for travel agencies, tour operators and tourist related activities n.e.c. and for the audiovisual services.¹

These pilot surveys are being organized within the context of the Council Decision establishing a two-year program (1992 to 1993) for the development of European statistics on services², which stipulates that, where applicable, pilot surveys shall be carried out with a view of achieving the objectives of this programme

These objectives are:

- the development of a European reference framework defining the most appropriate concepts and methods given the user needs for statistics;
- to establish a European statistical system for services; and,
- to promote and support the harmonization of services statistics.

More in particular the aim of the pilot survey is at the one hand to test the feasibility, and practicability of the collection of data according to the definitions set out in the manual for statistics on services and at the other, the collection of some first statistics on the sectors concerned.

In fact, the present pilot surveys are a follow up of three other pilot surveys launched previously, namely: business services, retail trade and "économie sociale". A report on one of these sectors, business services, will also be presented at the meeting of the Voorburg group.

1. Participation in the pilot surveys

In certain countries where the development of statistics on services is relatively advanced, the organization of pilot surveys would not add much to the development of the statistical system as such. While the actual execution of the pilot surveys might not be useful, the experience which exists in these countries is of course of utmost interest for the development of a suitable statistical system on services. These countries will therefore deliver, on the basis of these existing sources, some data for the sectors concerned and contribute to the methodological part of the study so that their experience will also been taken into consideration in the final reporting.

¹ See annex 1 for a detailed description of the covered sectors

² OJ No L 179, 1.7.1992, p.131

The participation is not limited to the EC Member States but will also include a number of the EFTA countries. This within the context of the already existing full participation of the EFTA countries in the work of Eurostat in anticipation the Treaty on the European Economic Area

The table below summarizes the nature of participation by country and sector.

Table 1.

Summary of participation on EEA countries in the pilot surveys for hotels, travel agencies, tour operators and tourist activities n.e.c. and audiovisual services

	Hotels	Travel agencies, tour operators ect	Audiovisual services
B	survey	survey	survey
Dk	survey	survey	survey
D	existing source	survey	survey
GR	survey	survey	survey
E	survey	survey	survey
F	existing source	existing source	survey
IRL	existing source	survey	survey
I	existing source	survey	survey
L	existing source	survey	survey
NL	survey	existing source	survey
P	survey	survey	survey
UK	survey	survey	survey
IS	unknown	unknown	unknown
N	existing source	no	no
A	survey	survey	survey
SF	(1)	(1)	(1)
S	existing source	survey	existing source
CH	no	no	no

(1) participates but precise arrangements were not yet known when writing this paper

2. The variables covered

The variables covered at the one hand include a number of variables which are relevant to all sectors (even industrial) and at the other hand a number of variables intended to investigate a number of sector specific issues. It also aims at testing the product classification C.P.A..

This standard set of variables will allow to evaluate the feasibility of obtaining this kind of information of (in particular smaller) enterprises and to give an important input towards investigating the usefulness of using the C.P.A. to break down turnover. These variables effectively cover those necessary to establish value added by factor costs, some essential data on employment and investments. Moreover, it would supports the implementation of the current draft of a Community Regulation for enterprise statistics, covering not only services but also the industrial sectors.

This standard set of information is extended or modified to take into account sector specific methodological problems, as for instance:

- the linkage between the capacity and characteristics of accommodation and the activity data of the hotel sector.
- the financial flows in the audiovisual sector between the different levels in the production and distribution chain and the intangible assets (audiovisual works and rights to audiovisual works) in the balance sheet of the enterprises.
- the role of travel agencies and tour operators as intermediaries in the supply of services related to tourism and travel and the resulting financial flows between sectors.

3. Sample sizes

The sample sizes depend on the sector and the countries concerned. The table below summarizes the sample sizes per country. In some cases deviations were agreed upon. This first of all depending on whether existing sources were exploited (in which case the actual sample sizes are generally larger) or other more country specific considerations.

Table 2.
Summary of proposed sample sizes

Country	Number of enterprises		
	Hotels	Travel agencies	Audiovisual services
Large Countries (UK, F, I, E, D)	1000	400	1200
All others (1)	500	200	600

(1) except for Luxembourg for which a smaller sample size applies

4. Coordination of the pilot surveys

Eurostat is sharing the coordination of the pilot surveys with two National Statistical Institutes. This coordination task entails:

- the elaboration of a detailed set of guidelines to support the execution of the pilot surveys and the related reporting;
- the follow up and guidance of the putting in place of the pilot surveys in the Member States;
- the compilation of two reports on the pilot surveys to Eurostat on the basis of the reports of the National Statistical Institutes. One report will concentrate on methodological issues so as to report on the first objective of the pilot surveys, the investigation of the feasibility of the proposed surveys, while the second one will, taking into account the nature of the data, give a first description of the sector at the EEA level in support of the second aim of the pilot surveys as specified above.

For the audiovisual services the Statistisches Bundesamt has taken responsibility while ISTAT will support the hotels and travel agency pilot survey.

5. The future

With previous exercise on business services, the retail trade and "economie sociale" and the current one on hotels, travel agencies and audiovisual services a significant part of the services have already been covered.

Eurostat does not intend to cover all services sectors. In certain sectors, pilot surveys will not add to the development of the statistical system as the collection of data is primarily based on administrative sources. Organizing pilot surveys for these sectors will therefore not be useful instrument to develop statistical tools. This in particular the case for the financial and insurance services.

Important sectors still remain though which will in part, if budgetary conditions allow, be dealt with in 1994.

One of the sectors that will then be covered as a priority will be transport services. Within to transport services priority will then be given to the sectors actually involved in the transport function, excluding supporting services to transport such as storage and warehousing and cargo handling. Included will though the activity of transport agencies as they play an increasingly important role in the organization of the transport function of the economy.

Also the postal and telecommunication services are considered as these are in rapid structural development, not the least due to the current trend for privatization, which threatens existing collection methods for this sectors.

The sectors potentially involved are specified in annex 2.

Annex 1
Sectors to be covered in the pilot surveys for 1993

Sector	NACE/Rev1 classes	Description
HORECA/TA	55.11	Hotels and motels, with restaurant
	55.12	Hotels and motels, without restaurant
	63.30	Activities of travel agencies etc.
Audiovisual services	92.11	Motion pictures and video production
	92.12	Motion picture and video distribution
	92.13	Motion picture projection
	92.20	Radio and television activities

Annex 2
Sectors likely to be covered in the pilot surveys for 1994

Sector	NACE/Rev1 classes	Description
Transport services	60.10	Transport via railways
	60.21	Other scheduled passenger
		land transport
	60.23	Other land passenger
		transport
	60.24	Freight transportation by
		road
	60.30	Transport by pipe line
	61.10	Sea and coastal water
		transport
	61.20	Inland water transport
	62.10	Scheduled air transport
	62.20	Non-scheduled air
		transport
	63.40	Activities of other
		transport agencies
Post and telecomm.	64.11	National post activities
	64.12	Courier activities other
		than national post
	64.20	activities
		Telecommunications

Annex 3:
Introduction to questionnaire on audiovisual services

Introduction to the audiovisual questionnaire

This questionnaire is to be regarded as a list of survey characteristics. Member States are free to split the questionnaire into a common part and specific annexes for each of the audiovisual subsectors. Member States are free to add any extra characteristics they are interested in.

The proposed survey for audiovisual services concerns the following activities:

9211	Motion picture and video production
9212	Motion picture and video distribution
9213	Motion picture projection
9220	Radio and television activities

The questionnaire consists of 11 sections using variables of the "General framework" as well as variables specific to the audiovisual sector.

Some characteristics are marked as optional, which means that their reliable collection is not guaranteed. Member States may try a study approach to those characteristics in order to clarify the methodological issues involved.

Section I: General characteristics of the enterprise

This section needs no particular comments. In countries which have business registers and where the enterprises are known by an identifier, the latter shall be indicated.

Two questions are optional: subsections 1.3 and 1.4.

The inclusion of the additional variables: Telephone, Fax, Telex is left to Member State.

Section II: Main activity

The purpose of this section is to clarify the main activity of the enterprises and, in the case of radio and television activities, it simplifies the breakdown of the receipts (see section V). Information on secondary activities is optional. Member States are free to collect the required information by other means provided that the unique allocation to main activity is assured.

Sections III and IV: Operating incomes and costs

These two sections make it possible to reconstitute a simplified operating account. This account must be balanced, i.e. the total of the incomes (including a possible deficit) must be equal to the total of the costs (including a possible profit). If the account is properly balanced, the total of the turnover (section V), the total of the purchase of goods and services (section VII) and the fixed production (section IX) can be controlled.

In sections III and IV the variables are limited to those appearing and defined in the "General framework". If necessary, additional details may be included in order to facilitate the breakdown of operating incomes and costs.

Section V: Breakdown of turnover

This breakdown is more detailed than the CPA, but linked to the latter. It makes it possible to determine the way of financing in the case of radio and television and to distinguish between what relates to the production of televisual works and what relates to the production of motion pictures.

In the case of radio and television, the assumption is that no enterprise at the same time has radio, TV or cable operating activities, which makes it possible to simplify the breakdown of turnover. If this were not the case, the headings for receipts would need to be multiplied while distinguishing between the receipts of radios, those of TV and those of the cable operation.

Explanatory notes for the various codes are given in a separate document (Doc S0/93/11).

Section VI: Purchase of goods and services

This section makes it possible to determine the purchase of audiovisual products which are internal flows for the audiovisual sector and hence would constitute double counting.

Section VII: Exports

The exports asked for are the total exports; there is no breakdown by product (the hypothesis is that it is a matter of audiovisual products). If necessary, the percentage of audiovisual products can be added optionally.

Section VIII: Imports

As for the exports, it is the total imports that are asked for. If necessary, the percentage of audiovisual products can be added optionally.

Section IX: Fixed production

The fixed production is broken down into the production of televisual works and the production of motion films works.

Section X: Investments

The intangible investments are broken down into investments in motion pictures and investments in televisual works.

In the framework, this is a complement to "Purchase of goods and services" because, according to tax legislation and accounting principles "Purchase of rights of transmission" can be recorded as purchase of goods and services or as investments.

Annex 4:
Questionnaire for audiovisual services

SECTION I

GENERAL CHARACTERISTICS OF THE ENTERPRISE

1.1. Identification of the enterprise

NAME

ADDRESS

Telephone

Fax

Telex

Number of local units on the domestic territory

1.2. Legal status

(Please mark only one box)

Sole proprietorship ☐

Partnership ☐

Company with share capital ☐

Association ☐

Public establishment ☐

Other (please specify) ☐

1.3. Do you have the majority control of another audiovisual company concerning:

(Please mark the boxes)

Production ☐

Broadcasting ☐

Telecommunication ☐

Other (please specify) ☐

1.4. Year of the business start-up

1.5. Date of closure of last accounting period

Length of this accounting period in months

Day Month Year

SECTION II

MAIN ACTIVITY OF THE ENTERPRISE

Please specify your main activity during the last accounting year. Please mark only one box for main activity.

	Main activity	Secondary activities
- Local, national, or international TV channel		
* Satellite television	<input type="checkbox"/>	<input type="checkbox"/>
* Landbased hertzian television	<input type="checkbox"/>	<input type="checkbox"/>
* Cable television	<input type="checkbox"/>	<input type="checkbox"/>
- Radio	<input type="checkbox"/>	<input type="checkbox"/>
- Operator of cable network	<input type="checkbox"/>	<input type="checkbox"/>
- Motion picture and video production	<input type="checkbox"/>	<input type="checkbox"/>
- Central purchasing of rights office	<input type="checkbox"/>	<input type="checkbox"/>
- Motion picture and video distribution	<input type="checkbox"/>	<input type="checkbox"/>
- Motion picture projection	<input type="checkbox"/>	<input type="checkbox"/>
- Other (please specify)	<input type="checkbox"/>	<input type="checkbox"/>
<div></div>		

SECTION III

OPERATING INCOMES

Please indicate below your current operating incomes during the last accounting year (exclusive VAT).

Turnover	_____
Change in stocks of finished products (Final stock - initial stock)	_____
Fixed production	_____
Operating subsidies	_____
<hr/>	
1. Total (of precedings positions)	_____
<hr/>	
2. Operating balance (deficit)	_____
<hr/>	
Total (1 + 2)	_____
<hr/>	

SECTION IV

OPERATING COSTS

Please indicate below your operating costs during the last accounting year (exclusive VAT).
The total indicated (Total (1 + 2)) must be equal to the total indicated in the section III.

Labour costs	
Gross wages and salaries	_____
Social security contributions	_____
Goods and services expenses	
Purchase of goods and services	_____
Change in stock of goods and services (Final stock - initial stock)	_____
of which	
change in stocks intended for resale or for the further provision of services (Final stock - initial stock)	_____
Duties and taxes (other than VAT) relating to production	_____
<hr/>	
1. Total (of precedings positions)	_____
<hr/>	
2. Operating balance (profit)	_____
<hr/>	
Total (1 + 2)	_____
<hr/>	

SECTION V

BREAKDOWN OF TURNOVER

Please break down your turnover indicated in section III according to the types of products sold (including exported products)

5.1. Production of advertising and institutional films

- * Production of advertising films _____
- * Production of institutional films _____

5.2. Production of motion pictures

- * Upstream flow of receipts from the distributors of motion pictures _____
- * Pre-sales or sales of rights of projection on motion pictures to TV stations _____
- * Pre-sales or sales of rights of projection on motion pictures to video editors _____
- * Receipts from derived rights on motion pictures _____
- * Other receipts (please specify)

5.3. Production of television works

- * Presales, sales of rights, producers part of rights (of TV fiction works, of cultural works, of documentaries) _____
- * Sales of television production works of sports programmes _____
- * Sales of television works "on set" (news programmes, shows, gameshows) _____

5.4. Other services connected to the production (post-production, technical services) (please specify)

5.5. Distribution

* Receipts from the distribution of motion pictures

- in cinema halls
- to TV channels
- to video editors

* Receipts from the distribution of audiovisual works (including video)

* Other receipts from distribution (please specify)

5.6. Projection of motion films or video works

* "Box-office" receipts from cinema halls

* Advertising receipts from cinema halls

* Other receipts from cinema halls (drinks, sweets, ice creams, posters,) (Please specify)

* Receipts from video projection

5.7. Radio and television

* Advertising receipts

* Public licence fee

* Receipts from subscription, payment (TV, cable) contribution, subscriptions received by the radios

* Commercialisation of radiophonic or televisual works for own account (retransmission rights)

* Other television receipts, radio, cable (please specify)

5.8. Other receipts (not elsewhere classified)

* Other receipts (please specify)

TOTAL

SECTION VI

PURCHASES OF GOODS AND SERVICES

Please breakdown your purchases of goods and services indicated in section IV according to the different products (including imported products, excluding stocks)

* Repayments made by the cinema halls of the "book office receipts" to the distributors	_____
* Repayments by the distributors of the "producer part" to the producers	_____
* Purchase by the TV channels of transmission or retransmission of motion picture works rights	_____
* Purchase by TV companies of the rights of broadcasting or rebroadcasting (of TV fiction works, of cultural works, of documentaries):	_____
* Purchase by TV companies of the rights of retransmission of sports events	_____
* Purchase by TV companies of the rights of broadcasting or rebroadcasting works "on set": (news programmes, shows, gameshows)	_____
* Purchases of telecommunication services	_____
* Purchases of goods and services for resale	_____
* Other purchases of goods and services (please specify)	_____

TOTAL	

SECTION VII

EXPORTS

Have you exported over the last accounting year ?

yes

☐

no

☐

If yes, please indicate the total amount

and the amount exported to:

- * intra community countries
- * european extra community countries
- * other countries (please specify)

SECTION VIII

IMPORTS

Have you imported during the last accounting year ?

yes

☐

no

☐

If yes, please indicate the total amount

and the amount imported from:

- * intra community countries
- * european extra community countries
- * other countries (please specify)

SECTION IX

FIXED PRODUCTION (cost of own production of audiovisual works and not sold within the same period)

Please breakdown, where possible, the fixed production indicated in section III, according to the different products.

* Fixed production of motion film works	_____
* Fixed production of televisual works	_____
* Other fixed production	_____
<hr/>	
TOTAL	_____
<hr/>	

SECTION X

INVESTMENTS

Have you made any tangible or intangible investments during this last accounting year ?

yes ☐

no ☐

If yes, please indicate below the amounts (investments acquired or created or brought in):

Intangible investments

* Motion pictures	_____
* Televisual or video works	_____
* Other intangible investments	_____

Tangible investments

* Land, existing building and structures, construction, building conversions	_____
* Transport material	_____
* Installation and equipment	_____
<hr/>	
TOTAL	_____
<hr/>	

SECTION XI

EMPLOYMENT

11.1. Persons employed on 30.09.1992; this heading concerns all persons employed by the enterprise on 30.09.92 including irregular salary earners of film or audiovisual shootings.

	Full time	Part time	Total
Non salary earners (self-employed persons/and employers)	_____	_____	_____
Permanent employees	_____	_____	_____
Temporary employees	_____	_____	_____
Total	_____	_____	_____

11.2. Wage and salary earners of 1992

Please indicate below the average number of employees during 1992.

<p>Annex 5: Introduction to questionnaires on hotels and travel agencies</p>
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Brief history

The questionnaires for hotels and travel agencies were initially inspired by the one discussed during the meeting of the tourism task-force number 4 which met during January 1992 in Rome. They are however been adapted to take into account recent developments in the general framework and to ensure the compatibility with the questionnaires for the other sectors for which pilot surveys are implemented. It was also be shortened as it will serve the purpose of a pilot survey which has to be light and has to concentrate on methodological problems. Moreover it was been split between one for travel agencies and one for hotels (either with or without restaurants).

A first version was presented during the meeting of the Coordinating Committee for statistics on services during its meeting in February 1993 and more in particular the task-force which met in of March 1993 which was to discuss this first proposal in detail. The present proposal includes the numerous remarks made at these occasions.

Classifications

The pilot survey on hotels and travel agencies concerns the following activities:

- 55.11 Hotels and motels, with restaurant
- 55.12 Hotels and motels without restaurant
- 63.30 Activities of travel agencies and tour operators; tourist assistance activities n.e.c.

The general criterion that the main activity of the enterprise is established on the basis of value added (or a proxy variable) also applies to the hotel sector. The suggestion that the distinction between restaurants and hotels with restaurants would be based on the fact whether or not accommodation facilities would be present is not correct. The criterion should be whether or not the value added created by meal serving services or accommodation services is dominant. The questionnaire does not allow to measure the value added separately for restaurant and lodging activities of the enterprise but sufficient elements in the subdivision of purchases and turnover are available to check the classification of the enterprise.

Also the split between hotels with restaurant and without restaurant should be based on the same criterion while rigourously taking account of the enterprise perspective of the statistics. This would for instance imply that, still talking in a context of enterprise statistics, an enterprise with an hotel without restaurant in one local unit and one local unit being a restaurant without accommodation facilities, this enterprise should be classified as a enterprise with restaurant. No physical characteristics (such as the non availability of a restaurant at the hotel) should play a role in its classification. This interpretation is coherent with the recently adopted regulation on statistical units.

Physical characteristics do come in implicitly though in the distinction between a hotel with restaurant and a hotel without restaurant if only one local unit exists. Given that the restaurant activities are less important then the accomodation providing activity, a hotel with restaurant will always be classified as such if it has a restaurant.

With restaurant activities are meant to be here the provision of food other then breakfast

This leaves the problem whether in the subdivision of turnover the food and beverages consumed by hotel guests are included under accommodation services or are to be

separated and regrouped with the turnover related to meal and beverages serving services to other persons not being hotel guests. The (draft) explanatory notes to the CPA specify if services related to hotel lodging are billed to the customer as a package, all turnover should be classified as belonging to the accommodation services. Only separately billed services should be classified under the according heading in the CPA. This seems a workable proposition although the actual practices in the enterprises might differ from country to country and even from enterprise to enterprise. This could potentially have important effects on the classification of the enterprise. Within the context of this pilot survey some indication on the actual accounting habits should therefore become available to investigate this issue in further detail.

Statistical units.

The HORECA/TA chapter of the methodological manual considers that the enterprise is the most important statistical unit in the sector but argues at the same time that the local unit is capable of replying to questionnaires to a larger extent than is perhaps possible in other services sectors. The interest of data on the characteristics of the local units is moreover of great importance. This is particularly true for the hotel sector.

Besides the arguments given in the manual to prevail the enterprise as the statistical unit, it seems less appropriate to organize the pilot survey on the basis of the local unit due to developments at the European level (regulation on business registers) and the progress which is made in several Member States with respect to the building up of business registers. The choice for the enterprise unit is also be more in line with the approach taken in other sectors of services.

The proposed questionnaire for hotels is therefore departing from the assumption that the enterprise is the unit of observation but that the enterprise will give information on a number of characteristics of the local unit(s) which belong to the enterprise. The questionnaire on the local units is supposed to be filled out for all local units being a hotel on the domestic territory. This will generally speaking not be too difficult as the majority of enterprises does only possess one or a limited number of hotels. If the enterprises possess a large number of local units a solution to limit the burden on this enterprise will have to be found.

Questionnaire for enterprises of hotels with and without restaurant.

Section I: General characteristics of the enterprise

This section does not need much any further comments. In countries which possess business registers and where the enterprises are known by an identifier, the latter shall be indicated. Depending on the countries circumstances a tax number could be requested here as well.

The information on local units serves to give information on the structure of the firm. The information of the number of local units on the domestic territory being hotels and motels is particularly indispensable as it provides a link with the data on local units and the enterprise data.

The legal form and the structure of the enterprise can be analyzed more in detail on the basis of the information collected in this block of questions. With reference to the

document "annex to the regulation on community surveys in the field of distributive trade - definitions of the selected characteristics" the different items can be defined as follows:

- Sole proprietorships are businesses that belong to a single natural person
- Partnerships comprise mainly partnerships and limited partnerships (or limited partnerships with interest)
- corporate enterprises cover limited companies and joint stock companies, companies limited by shares and private limited liability companies. Harmonization of this group of enterprises at the community level is by reference to the fourth directive.
- Cooperative societies are those which in principle have no profit making aim and tend to be dealing only with their members. they are governed by a series of laws which constitute the legal basis for cooperation. They may have any of the legal forms mentioned above.
- Enterprises being nationalized firms, public cooperations, national or local government statutory bodies.

The links between enterprises asked for in item 1.3 are further defined by reference of the seventh Council Directive.¹ In particular Art 1 and 2 of this directive specify the criteria which are applicable to decide whether or not an enterprise should produce consolidated accounts or not. These criteria lay emphasis on the fact that real control is to be exercised over the daughter company, whether being by participation in the shares of the company or by other means as voting rights and the power to appoint directors and the like. This means that the fact whether accounts are consolidated can be used as a rule of thumb to determine if in the case of the enterprise a economic or financial relation exists. Subsequent articles do specify a number of exemptions to the rules specified in these two articles though however. The applicability and usefulness of a criterion as described above is to be investigated on the basis of the results of the pilot survey.

Section II: Main activity of the enterprise

This section clarifies the main activity of the enterprises. In accordance with the previous proposal for a questionnaire as discussed during the task-force (no 4) of 23 and 24 January 1992 in Rome, also secondary activities are asked for. Both the primary and secondary activities can also be analyzed though via the on the breakdown of turnover by product as requested in section V. No item for restaurant series is present any more as this becomes unnecessary given the interpretation which is given to the classification of hotels with restaurant above. Hotels with restaurants are always classified as such even if the hotel and the restaurant are separate local units.

Section III and IV: Income and costs

These two sections allow to reconstitute a simplified operating account. This account must be balanced. Hence, the total of incomes (including a possible deficit) must be equal the total of costs (including the profit). If this is the case, the total turnover (section VII) the

83/349/EEC in O.J. No L 193 pp. 1 of 18.7.83

¹ 83/349/EEC in O.J. No L.193 pp. 1 of 18.7.83

fixed production (section IX) and the gross wages and salaries (section XI) can be controlled.

The definitions of the different items in section IV and V are provided in the general framework of the methodological manual for statistics on services.

The definitions of the items constituting income and costs can be found in the methodological manual. The balances present in the presentation are artificial and only serve the object of having checks on the data provided by the enterprise.

It could be considered to extend the variables in this simplified production account with those related to financial costs and income, the depreciations as well as other operating income (not included in the turnover) and costs (not included in the purchases for goods and services). If this is done the following framework would follow:

Incomes

Turnover

Change in stocks of products (initial stock - final stock)

Fixed production

Operating subsidies

Other operating incomes

Financial incomes

1. Total of operating incomes
2. Operating balance (deficit)
- Total (1+2)

Costs

Labour costs

Gross wages and salaries

Social security contributions

Goods and services expenses

Purchase of goods and services

Change in stocks of goods and services (initial stock - final stock)

Change in stocks of goods and services intended for resale and the further provision of services (initial stock - final stock)

Duties and taxes (other than VAT) relating to production

Allocations to the depreciations

Other operating costs

Financial costs

1. Total of operating costs
2. Operating balance (profit)

Total (1+2)

Section V and VI: Breakdown of turnover and purchases of goods and services

The breakdown of turnover is based on the C.P.A. and is extended to get a better analyses of the secondary products which often accompany the activities of hotels. For hotels it concerns services related to the provision of food, beverages and trading activities. The purchases are subdivided by goods and services intended for resale activities and the purchases of food and beverages.

Section VII: Investments

The investment section consists wants to get an as complete as possible picture of the assets as used in the production of the enterprise even if the enterprise is not the legal owner of the goods in question. Hence the user concept of investments is to be respected. This implies that the value of newly acquired investments goods independent whether being bought rented or leased should be considered which explains the presence of the question on the value of leased and rented investment goods.

The way currently leased and rented goods are treated in the accounts of the enterprises in the different Member States is not uniform. These for it is suggested that on the basis of the different methods currently known to Eurostat the Member States will choose the solution (or an other one if necessary) to reach the aim of getting a reliable figure for the total value of the newly acquired investment goods used by the enterprise.

Two basically different solutions are offered here which have both already proven their usefulness in practice in different Member States.

The first one simply poses the question about the value of newly required investments goods directly, assuming that the enterprise is capable of giving a reliable answer to the information requested.

The question could phrased: as follows

Please indicate the total value of goods leased or rented for at least one year for the first time during the last accounting period

Several elements have to be taken into account while using this approach:

- not all rented or leased goods have to be taken into account. As is also the case for the distinction between "normal" investment goods and purchases of goods and services the goods must be used as a production factor. This can be rendered operational by assuming that goods must be present and used for a period of at least one year. Hence the mentioning of the minimum contract period of one year;
- a careful distinction must be made between renting and particularly financial leasing. In some Member States the value of goods acquired through financial leasing is to be shown in the balance sheet of the enterprise. It should be prevented that the goods valued in the balance sheet in this way are not double counted, once as investment and once as leased goods. financial leasing should, in accordance with the general framework be treated as leasing and not as investments;

- to maintain equivalence with the concept of investment which cover the additions to the capital stock during the last accounting period only the goods leased or rented for the first time during the last accounting period should be taken into account.

This approach is based on the assumption that enterprises are capable to estimate at least the value of rented and leased goods. When it comes to information kept in the records of the enterprise in most countries only information on the goods acquired via financial lease will be directly available as their value has to be recorded in the balance sheet. Rented and goods leased via other means (operational lease) will not be directly known from the records. Experience has shown however that the this information is not necessarily impossible to obtain from the enterprise. This is related to the fact that the value of the goods which are rented and leased via operational lease are of such a nature (computers, transport equipment) that relatively easily estimates of a reliable nature can be obtained. Moreover is it often so that in the decision to acquire the investment goods, the option of buying instead of leasing or renting has been considered, even if only to evaluate the reasonableness of the yearly payments of the lease or rent contract. In that case the value of the good is known via this way.

In fact the enterprise can be guided in responding to this question by giving it certain information on how to estimate these figures from the yearly payments made for leased and rented goods. These guides are related to the fact that a liaison exists between the yearly payments of the leased and rented goods, the value of this economic good and the expected economic lifetime of the good. The yearly payment of the good should cover the capital costs of the asset (both the depreciation as well as the forgone interest) and a reward for the owning firm for putting the asset at the disposition of the using enterprise. The former element is the major part of the payment and establishes a clear link between the yearly payment and the economic life time of the good. By assuming also that no value on the asset will remain at the end of its economic life span the multiplication of the yearly payments with the normal expected economic life span of the particular asset will give an estimation of the value of the leased or rented asset. By giving the enterprise some information on the normal expected life span for certain categories of assets it can be supported in doing the necessary estimations if no other means are at its disposal.

An other method used by the CBS basically departs from the assumption that a clear link exists between yearly payments and the value of the leased and rented goods. It does however not ask the enterprises directly for the value of the goods. Instead it asks for the yearly payments for leased and rented assets and than estimates the underlying value on the basis of this information itself. To do so it however requests information on yearly payments by type of investment goods as of course the estimation values per type of asset will differ accordingly. These yearly payments are asked for all assets. In addition though for certain classes of assets it still requests the value. This applies to those types of assets for which it judges the enterprise to give an appropriate answer due to reasons specified above. This concerns mainly the rented and leased transport equipment.

Section VIII : Employment

The data on employment are asked for different types of personnel. The quarterly reporting of the labour force is particularly important of hotels due to the very seasonal character of

the activity in the sector. The hours worked serve to provide a better link between the activities of the firm and the labour force used to support these activities.

Questionnaire on the local units being hotels of the hotel sector.

This questionnaire is intended to be filled out by the enterprises on behalf of its local units if they are hotels and if they are in the same Member States as the enterprises it self.

Section I: General characteristics of the local unit

Section 1.1 does not any further clarification. The information contained in this section should allow to exploit the data contained in the local unit questionnaire by region and be consistent with the data provided in the questionnaire on enterprises on the number of local units being hotels and motels. A Section 1.2 serves to check the main activity of the local unit and to investigate the secondary activities which it has.

Section II: Ownership of premises

Does not need any further explication

Section III: Cooperation with other enterprises

This section intends to investigate the cooperation agreements the hotel maintains with other companies to deliver its services. At the one hand the offering of the hotel services as a package (section III.2.) and at the other the offering of specific services on the premises of the hotel (section II.1). The latter case concerns services offered to the visitors of the hotel which are offered by an other enterprise on the premises of the hotel of whatever nature for which the clients are billed separately. The results of the this economic activity do not appear as such in the accounts and hence in the data of the hotel enterprise. It might be for instance though that this enterprise is paying rent to the hotel for the use of its premises. Enterprise which offer services on the premises of the hotel but for which the client is not billed separately are not considered here. These amounts are part of the turnover of the hotel while payment for the service of this enterprise would appear as purchase of good and services. The kind of services offered would appear in section V "installations" of the questionnaire on local units.

The different items of section 3.2 are defined as follows:

- *sales promotion syndicate*: agencies for the collective management of tourist promotion abroad and inside the country with the aim, in general, to popularize the region and group of hotels it represents and in particular to obtain bookings for the affiliated hotels. They are entities which are particularly developed in those areas where there an intensive tourist interest, a high distribution of accommodation structures and , generally , a more evolved tourist organization. Generally speaking they are private societies with a profit aim and regulated by law as any other enterprise. The hotels which are Member pay a fee to the sales promotion syndicate to profit from the services it delivers

- *acquisition group*: agencies for the collective management of the purchases of goods and services intended for the activity of the accommodation structures (hotels camping etc.) with the aim to obtain the inputs required for the day to day running of the accommodation at lower cost by central bargaining. These agencies show the same characteristics as the previous ones in terms of localization on the territory, legal regulation, profit purpose etc.)
- *services syndicate*: Agency which offers services and facilities to the clients having rooms in the affiliated hotels (private bus services, guided tours etc. or any kind of tourism related service.). It concerns here service which are only available or available at reduced costs to the clients in the affiliated hotels which pay a fee to the agency involved to enable its guests to use these services.
- *franchising*: The affiliation of the hotel to a franchising arrangement implies the affiliating of the hotel to a chain of hotels with the aim to communicate to the client signals about the quality of services on offer. These arrangements regulated by contract containing obligations to the hotel owner to offer services of a certain quality, and adapt the interior and exterior presentation of the hotels according to the standards of the franchising agency. The hotel owner pays a fee to the franchise owner for the use of its image.

Section IV: Capacity

This section measures the accommodation capacity of the hotel. This section has been changed in comparison with the previous version to harmonize it with the question on prices for accommodation.

Section V: Installations and equipment

Wants to provide some information about the type of services which are offered by the hotel.

Section VI: Prices

This section requests some information on the prices of the accommodation in the hotel. The question does not specify which period is to be considered as high and low season as this may considerably differ among and even within countries.

Questionnaire for travel agencies, tour operators and other

The questionnaire for travel agencies is presented as one. As was suggested in the task-force it is conceivable though to use two separate questionnaires due that in this NACE classes at least two distinguishable activities take place: the activity of travel agencies, which sell on a commission basis tickets, package tours and the like, and the tour operators which sell package tours organized on own account. For both these activities, different sections of the questionnaire are relevant and by organizing the data collection significant reductions in questions can be obtained. Before presenting a proposal for splitting the questionnaires, several remarks should be made.

- for travel agencies, which, in their pure form only sell travel services on a provision basis the details on the type of travel they sell will normally appear in the breakdown of turnover (section V). At the costs side of the production account no

information on the travel packages will appear, only general cost items such as labour costs would;

- This is only true though assuming that travel agencies will book their commissions net. In reality a part of the travel agencies will however book the commissions gross. In this case, the detail on the kind of travel they sell will appear in the in the breakdown of purchases and not in the breakdown of turn-over;
- For tour operators in particular the breakdown of costs is of importance to get a better idea of the package of services which is offered as this contains the costs related to the different components which constitute the package tours. On the revenue side only one item "payments for package tours organized on own account" is of relevance.
- A mixture of travel agencies and tour operator exists of course. However experience in some Member States does suggest that where tour operators do show a mixture of these kind of services, travel agencies are in general only selling tickets and package tours a provision basis.

Keeping this in mind the following simplifications can be envisaged:

Sections	Tour operators	Travel agencies
I, II, III and IV	No change	No change
V	While the breakdown of the sale of travel services on a provision basis basically relates to travel agency activities it should be maintained due to the fact that this is an important secondary activity of tour operators	No change
VI	No changes, this breakdown is of essential interest for the tour operators	The specifications of the costs of the firm by type of transport and HORECA enterprises can be disposed of. Payments to tour operators and travel agencies should be maintained to take into account the fact that certain firms do book commissions received on the selling of tickets and package tours on a gross basis. In the latter case entries will be made under these two items.
VII	No change	No change
VIII	No change	A total of payment to foreign established companies is sufficient
IX and X	No change	No change

Section I: General characteristics of the enterprise

The same remarks for this section apply as for hotels

Section II: Main activity of the enterprise

The same remarks for this section apply as for hotels

Section III and IV: Incomes and costs

For these sections the same remarks apply as for the hotels

Section V and VI: Breakdown of turnover and purchases of goods and services

See table on simplification of the questionnaire above

Section VII: Turnover related to foreign established clients (exports)

The turnover booked here should only relate to foreign established firms. Sales of tickets and package tours and the like on the domestic territory, even if these are to foreigners are not to be recorded here. (hence a tour to the tulip fields sold to a German tourist is only recorded if it is sold via a German travel agency, and not if he buys it in travel agency established in Amsterdam.) This approach is both feasible and consistent with the national accounts.

Section VII : Imports

It concerns here basically the costs made for the organization of package tours in the foreign.

Section IX and X: Investments and employment

Same remarks as for the hotel sector apply here.

<p>Annex 6: Questionnaire for hotels; enterprises</p>

SECTION I

GENERAL CHARACTERISTICS OF THE ENTERPRISE

I.1. Identification of the enterprise

Name

Address

Telephone

Fax

Telex

Number of local units: on the domestic territory

- of which hotels and motels

on the territory of other EC members

on the territory of third countries

I.2. Legal form

(Please mark only one box)

Sole proprietorship ☐

Partnership (specific or limited) ☐

Enterprises limited by shares or by guarantee ☐

Non-profit organization: (cooperative, mutual association, friendly society) ☐

Public establishment (state company, local or regional government body) ☐

Other (please specify) ☐

I.3. Is your enterprise financially or economically controlled by another enterprise

no ☐

yes ☐

country of residence of this controlling enterprise

domestic ☐

other EC country ☐

non-EC country ☐

Does your enterprise control economically and/or financially other enterprises?

no ☐

yes ☐

number and country of residence of the controlled enterprise(s)

Number

domestic

other EC country

non-EC country

I.4. Year of the business start-up

I.5. Date of closure of last accounting period

Day

Month

Year

Length of this accounting period in months

SECTION II

MAIN ACTIVITY OF THE ENTERPRISE

Please indicate your activity during the last accounting period.

	Main activity	Secondary activity
	Please mark only one box.	
- hotel or motel with restaurant	<input type="checkbox"/>	
- hotel or motel without restaurant	<input type="checkbox"/>	
- camping and other accomodation for short stay		<input type="checkbox"/>
- bar services		<input type="checkbox"/>
- canteens and catering		<input type="checkbox"/>
- travel agency services		<input type="checkbox"/>
- other activities in:		
- agriculture industry		<input type="checkbox"/>
- distributive trade		<input type="checkbox"/>
- transport services		<input type="checkbox"/>
- other		<input type="checkbox"/>

SECTION III

OPERATING INCOME

Please indicate below your current operating profits during the last accounting period (exclusive VAT).

Turnover	_____
Change in stocks of finished products (Final stock - initial stock)	_____
Fixed production	_____
Operating subsidies	_____
<hr/>	
1. Total of operating incomes	_____
<hr/>	
2. Operating balance (deficit)	_____
<hr/>	
Total (1 + 2)	_____
<hr/>	

SECTION IV

OPERATING COSTS

Please indicate below your operating costs during the last accounting period (exclusive VAT).
The total indicated (Total (1 + 2) must be equal to the total indicated at the section III.

Labour costs	
Gross wages and salaries	_____
Social security contributions	_____
Goods and services expenses	
Purchase of goods and services	_____
Change in stock of goods and services (Final stock - initial stock)	_____
of which change in stock of goods and services for resale or for the further provision of services (Final stock - initial stock)	_____
Duties and taxes (other than VAT) relating to production	_____
<hr/>	
1. Total of operating costs	_____
<hr/>	
2. Operating balance (profit)	_____
<hr/>	
Total (1 + 2)	_____
<hr/>	

SECTION V

BREAKDOWN OF TURNOVER

- Accomodation services supplied by hotel or motel _____
- Accomodation services on camping sites and other short stay accomodation services _____
- Food serving services _____
- Beverages serving services _____
- Trading activities (please specify)

- Other (please specify)

SECTION VI

PURCHASES OF GOODS AND SERVICES

Please breakdown your purchase of goods and services indicated in section IV according to the following categories (including imported products, excluding stocks)

- food _____
- beverages _____
- purchases of goods and services intended for resale _____
- other purchases of goods and services _____

SECTION VII

INVESTMENTS

VII.1 Have you made any tangible or intangible investment during the last accounting period ?

yes ☐

no ☐

If yes, please indicate below the amounts

- bare land (1)	_____
- existing buildings or structures	_____
- construction, building conversions	_____
- transport material	_____
- installation and equipment goods	_____
- other tangible investment (please specify)	_____
_____	_____
- Intangible investments (please specify)	_____
_____	_____
<hr/>	
TOTAL of tangible investment	
<hr/>	

VII.2 Please indicate (estimation is sufficient) the total value of goods leased or rented for the first time during the last accounting period (duration of contract minimum one year)

(Please see methodological note on leasing)

- (1) bare land: the value of land on which existing buildings or constructions are built is included in the second item "existing buildings or constructions".

SECTION VIII

EMPLOYMENT

VIII.1 Employment for every quarter of 1992

Please indicate below, for the end of each quarter, the number of non-wage and salary earners, permanent and temporary employees by full-time and part-time.

	31st of March		30th of June		30th of September		31st of December	
	Full-time	Part-time	Full-time	Part-time	Full-time	Part-time	Full-time	Part-time
Non salary earners								
Permanent employees								
Temporary employees								

VIII.2 Number of hours worked by permanent wage and salary earners and temporary employees in 1992.

	Number of paid working hours
Permanent employees	
Temporary employees	
Total	

Annex 7:
Questionnaire for hotels; local units

SECTION I

GENERAL CHARACTERISTICS OF THE LOCAL UNIT

I.1. Identification of the local unit

Name	<input type="text"/>
Address	<input type="text"/>
	<input type="text"/>
Telephone	<input type="text"/>
Fax	<input type="text"/>
Telex	<input type="text"/>

I.2. Nature of the activity of the local unit

	Main activity	Secondary activity
- hotel with restaurant	<input type="checkbox"/>	<input type="checkbox"/>
- hotel without restaurant	<input type="checkbox"/>	<input type="checkbox"/>
- camping and/or holiday homes		<input type="checkbox"/>
- other short stay accomodation		<input type="checkbox"/>
- bar services		<input type="checkbox"/>
- canteen and catering services		<input type="checkbox"/>
- travel agency		<input type="checkbox"/>
- other (please specify)		<input type="checkbox"/>
<input type="text"/>		

SECTION II

OWNERSHIP OF PREMISES

The premises are:

- owned by the enterprise	<input type="checkbox"/>
- rented by the enterprise	<input type="checkbox"/>
- other (please specify)	<input type="checkbox"/>
<input type="text"/>	

SECTION III

COOPERATION WITH OTHER ENTERPRISES

III.1. The hotel is offering services jointly with an other enterprise in the field of:

- catering ☐
- sport facilities ☐
- retailing (please specify) ☐
- other services (please specify) ☐

III.2. The hotel is having an economic/functional agreement for:

- acquisition groups ☐
- franchising ☐
- services syndicate ☐
- sales promotion syndicate ☐

SECTION IV

CAPACITY

Please indicate the capacity of your hotel

- number of single rooms without bathroom
- number of double rooms without bathroom
- number of single rooms with bathroom
- number of double rooms with bathroom
- number of beds

Number

--	--	--	--	--	--	--	--

--	--	--	--	--	--	--	--

--	--	--	--	--	--	--	--

--	--	--	--	--	--	--	--

--	--	--	--	--	--	--	--

SECTION V

INSTALLATIONS AND EQUIPMENT

V.1. The hotel has the following facilities available:

- meeting room ☐
- interpreting facilities ☐
- swimming pool ☐
- tennis courts ☐
- other sport facilities (please specify) ☐
- open-air play ground ☐
- spa-facilities ☐
- beach facilities ☐
- car park ☐

SECTION VI

PRICES

Please indicate the standard prices for:

	high season	low season
- single room with bathroom	<input type="text"/>	<input type="text"/>
- single room without bathroom	<input type="text"/>	<input type="text"/>
- double room with bathroom	<input type="text"/>	<input type="text"/>
- double room without bathroom	<input type="text"/>	<input type="text"/>
- full board per person	<input type="text"/>	<input type="text"/>
- half board per person	<input type="text"/>	<input type="text"/>

SECTION VII

ACTIVITY OF THE HOTEL

VII.1 What was the turnover realised over 1992?

--	--	--	--	--	--	--	--

If the hotel was not open to the public full time, please indicate the number of days it has been open.

--	--	--

VII.2 Employment

Please indicate the number of non-wage earners and salaried persons (both permanent and temporary) at ~~2012~~ 1992.

- non-wage and salary earners

--	--	--	--	--	--	--	--

- salaried persons (permanent and temporary)

--	--	--	--	--	--	--	--

- total

--	--	--	--	--	--	--	--

VII.3 Please give the total amount of wages and salaries (excluding employers social contributions) for both permanent and temporary personnel payed over 1992.

--	--	--	--	--	--	--	--

Annex 8:
Questionnaire for travel agencies, tour operators and tourist activities n.e.c.

SECTION I

GENERAL CHARACTERISTICS OF THE ENTERPRISE

I.1. Identification of the enterprise

Name

Address

Telephone

Fax

Telex

Number of local units: on the domestic territory

- of which sales outlets

on the territory of other EC members

on the territory of third countries

I.2. Legal form

(Please mark only one box)

Sole proprietorship ☐

Partnership (specific or limited) ☐

Enterprises limited by shares or by guarantee ☐

Non-profit organization: (cooperative, mutual association, friendly society) ☐

Public establishment (state company, local or regional government body) ☐

Other (please specify) ☐

I.3. Year of the business start-up

I.4. Date of closure of last accounting period

Length of this accounting period in months
Day Month Year

SECTION II

MAIN ACTIVITY OF THE ENTERPRISE

Please indicate your activity during the last accounting period.

	Main activity	Secondary activity
	Please mark only one box.	
- tour operator	<input type="checkbox"/>	<input type="checkbox"/>
- travel agencies	<input type="checkbox"/>	<input type="checkbox"/>
- other tourist assistance activities (tourist guide services, tourist information services, etc) (please specify)		<input type="checkbox"/>
<input type="text"/>		
- other activities (please specify)		<input type="checkbox"/>
<input type="text"/>		

SECTION III

OPERATING INCOME

Please indicate below your current operating income during the last accounting period)
(exclusive VAT).

Turnover	_____
Change in stocks of finished products (Final stock - initial stock)	_____
Fixed production	_____
Operating subsidies	_____
<hr/>	
1. Total of operating incomes	_____
<hr/>	
2. Operating balance (deficit)	_____
<hr/>	
Total (1 + 2)	_____
<hr/>	

SECTION IV

OPERATING COSTS

Please indicate below your operating costs during the last accounting period (exclusive VAT).
The total indicated (Total (1 + 2) must be equal to the total indicated at the section III.

Labour costs	
Gross wages and salaries	_____
Social security contributions	_____
Goods and services expenses	
Purchase of goods and services	_____
Change in stock of goods and services (Final stock - initial stock)	_____
of which change in stock of goods and services for resale or for the further provision of services	_____
Duties and taxes (other than VAT) relating to production	_____
<hr/>	
1. Total of operating costs	_____
<hr/>	
2. Operating balance (profit)	_____
<hr/>	
Total (1 + 2)	_____
<hr/>	

SECTION V

BREAKDOWN OF TURNOVER

- Payment for package tours organised on own account _____
- Sales of tickets, lodging and package tours on a fee or contract basis (provisions) _____

total _____

received from:

- tour operators _____
- railways _____
- shipping enterprises _____
- air transport enterprises _____
- passenger transport by bus enterprises _____
- horeca enterprises (provisions received for intermediation in accomodation and restaurant services) _____
- other enterprises (please specify) _____

- Tourist information services _____
- Tourist guide services _____
- Trading activities _____
- Other services (please specify) _____

SECTION VI

PURCHASES OF GOODS AND SERVICES

Please breakdown your purchases of goods and services indicated in section IV according to the following categories (including imported products, excluding stocks)

- tour operators _____
- travel agencies _____
- railways _____
- shipping enterprises _____
- air transport enterprises _____
- passenger transport by bus enterprises _____
- horeca enterprises (payments for accomodation
and restaurant services) _____
- other purchases of goods and services intended for resale _____
- other purchases of goods and services (please specify)

SECTION VII

TURNOVER RELATED TO FOREIGN ESTABLISHED CLIENTS (EXPORTS)

- Payments received from foreign established clients for package tours _____
- Payments from foreign established clients for sales
or tickets, lodging and package tours on a fee or contract basis _____
- Other (please specify) _____
- Total _____

SECTION VIII

IMPORTS

Payments related to package tours organised on own account
to foreign established companies

- tour operators _____
- shipping enterprises _____
- air transport enterprises _____
- passenger transport by bus enterprises _____
- horeca enterprises _____
- other enterprises _____

Costs made in the foreign

- labour costs _____
- travel, accomodation and representation costs _____
- other operating costs (please specify)

Total _____

SECTION IX

INVESTMENTS

IX.1 Have you made any tangible or intangible investment during the last accounting period ?

yes ☐

no ☐

If yes, please indicate below the amounts

- bare land (1)	_____
- existing buildings or structures	_____
- construction, building conversions	_____
- transport material	_____
- installation and equipment goods	_____
- other tangible investment (please specify)	_____
_____	_____
- Intangible investment (please specify)	_____
_____	_____
<hr/>	
TOTAL of tangible investment	_____
<hr/>	

IX.2 Please indicate (estimation is sufficient) the total value of goods leased or rented for the first time during the last accounting period (duration of contract minimum one year)

(Please see methodological note on leasing)

- (1) bare land: the value of land on which existing buildings or constructions are built is included in the second item "existing buildings or constructions".

SECTION X

EMPLOYMENT

X.1 Employment for every quarter of 1992

Please indicate below, for the end of each quarter, the number of non-wage and salary earners, permanent and temporary employees by full-time and part-time.

	31st of March		30th of June		30th of September		31 st of December	
	Full-time	Part-time	Full-time	Part-time	Full-time	Part-time	Full-time	Part-time
Non salary earners								
Permanent employees								
Temporary employees								

X.2 Number of hours worked by permanent wage and salary earners and temporary employees in 1992.

	Number of paid working hours
Permanent employees	
Temporary employees	
Total	

Annex 9:
Orientation of the pilot survey on the transport sector

Introduction

The pilot survey on the transport sector concerns the following activities:

- 60.10 Transport via railways
- 60.21 Other scheduled passenger land transport
- 60.23 Other land passenger transport
- 60.24 Freight transportation by road
- 60.30 Transport by pipe line
- 61.10 Sea and coastal water transport
- 61.20 Inland water transport
- 62.10 Scheduled air transport
- 62.20 Non-scheduled air transport
- 63.40 Activities of other transport agencies

This selection has been guided by the wish to include the sectors which perform the transport activities itself and the question whether a good deal of cross border activity is a characteristic of the sector. On the latter criterion, taxis have been eliminated from the field of investigation as it, while perhaps important at the national level, is not so at the Community level. Also auxiliary services have been eliminated for this reason. This with the exception of transport agencies which play an increasing important role with respect to the actual organization of the transport function in the economy.

Orientation of the pilot survey on the transport sector.

The annexed questionnaire does only concern freight transport by road but intends to serve as a first example for the pilot surveys on the transport sector.

The questionnaires for the remaining sectors will be developed according to similar lines. The emphasis which intended to be put in the transport sector with respect to methodology can be briefly summarized as follows:

- A large deal of attention has to be paid to the problem of the rather wide variety of operating forms which transport firms use. With operating forms is meant here the fact that transport firms perform their activity with equipment which is not necessarily owned by the enterprise itself. It can operate with own, leased or rented transport equipment which can be manned with own crews or it can rent its equipment with or without staff. At the one hand this creates problems related to classification (distinction between agents and genuine transport enterprises) but it asks also particular attention to arrive at an acceptable measure for the production value and the link between the production of transport services and the means (transport equipment) with which these services are accomplished.
- A other problem relates to transport via pipe lines and the new definition of the enterprises in ISIC/Rev3 and NACE/Rev1. which stipulates that legal units

owned wholly by others and offering auxiliary services to this enterprise are not to be considered as separate statistical units. This phenomenon apparently is particularly important in this sector as most of the enterprises running pipelines are subsidiaries of for instance oil companies.

- In the railway sector it would be more interesting to investigate the way the (accounting) data is elaborated by the various statistical offices. Railway companies are often state owned and hence do not always have accounts which follow the standard company accounts. It would be interesting to come to a more standardized treatment of the accounting data on railway companies within the framework of the pilot surveys. This effort would probably have more the character of a study than a real survey as data availability in this sector is normally not a problem in it self..
- The link of functional transport statistics and enterprise statistics will get attention as well. It is not the intention to collect the whole range of functional transport statistics via the enterprise. Ensured should be though that a link between the enterprise data and the functional statistics can be established. It is proposed that the general approach to this problem is to establish this link via information on traffic performance. This as an alternative to for instance equipment which is less related to the transport performance of the enterprises. Transport performance (ton*km, passenger*km, etc.) can also be considered as a variable to link the two fields of statistics Experience in both the Netherlands and France have shown though that asking enterprises on their transport performance is so burdensome that the success of the exercise could be risked. In sectors where asking information about the transport performance would be less burdensome (railway transport and air transport) the information is already known via the functional statistics and will be so similar to data collected on the basis of the enterprises (branch and sector are virtually the same) that their is no need to collect this information via the enterprise.

Questionnaire for the freight transport by road sector.

This questionnaire wants to serve as a specific example for the approach which is to be followed for the transport sector.

Section I: General characteristics of the enterprise

This section does not need any further comments. In countries which posses business registers and where the enterprises are known by an identifier, the latter shall be indicated. Depending on the countries circumstances a tax number could be requested here as well. The legal form and the structure of the enterprise can be analyzed more in detail on the basis of the information collected in this block of questions.

Section II: Main activity of the enterprise

This section clarifies the main activity of the enterprises.

Section III and IV: Incomes and costs

These two sections allow to reconstitute a simplified operating account. This account must be balanced. Hence, the total of incomes (including a possible deficit) must be equal the total of costs (including the profit). If this is the case, the total turnover (section VII) the fixed production (section IX) and the gross wages and salaries (section XI) can be controlled.

For the transport sector the variables in this simplified production account are extended to take into account those related to financial costs and income, the depreciations as well as other operating income (not included in the turnover) and costs (not included in the purchases for goods and services).

Also already in section III a first breakdown of the net turnover (excluding turnover originating from subcontracting) is asked for.

In Section VI operating costs the purchases are broken down by those typically relating to the performing of the activity in the sector and those related to possible trading activities while also the depreciation of which those on transport equipment is requested for.

Section V: Breakdown of turnover

The breakdown of turnover is based on the C.P.A. for the freight transport by road sector and is extended by the turnover related to trading activities and likely secondary activities. It could be considered to ask this extended product break down only to larger enterprises and limit the requested breakdown for of turnover for smaller enterprises to the one in section III.

Section VI: International freight transport by road:

Section VI does investigate the exports of the road transport enterprises while distinguishing between those related to international freight transport and other revenues from abroad.

Section VII: Investments

Investments are to be broken down by the categories as envisaged in the general framework.. For the item of transport equipment a further breakdown by specialized and non-specialized transport equipment is asked for. Due to the importance of leasing if transport vehicles this can not be ignored. The value of vehicles which were first leased during the accounting period is therefore asked for as well.

Section VIII: Equipment

A specific question relates to the type of vehicles by type of ownership. This to establish at the one hand a link with the functional transport statistics and at the other ensure a link between the activity of the firm as expressed in terms of turnover and value added and the means with which these activities are performed.

Section IX: Traffic performance

This variable serves to establish a link between the enterprise statistics and the functional statistics.

Section X: Employment

This section is more simple than the one proposed for audiovisual services and the hotels and travel agencies. No quarterly data is requested. On the other hand a breakdown is asked for by employment directly related to freight transport by road and other activities of the enterprises. This serves as an extra check on the main activity of the enterprise.

DRAFT QUESTIONNAIRE FOR THE PILOT SURVEY ON FREIGHT TRANSPORT BY ROAD

SECTION I

GENERAL CHARACTERISTICS OF THE ENTERPRISE

1.1 Identification of the enterprise

NAME

ADDRESS

TELEPHONE

FAX

TELEX

Number of local units - on the domestic territory

- on the territory of other countries

1.2 Legal status

Please mark only one box.

Sole proprietorship

☐

Partnership

☐

Company with share capital

☐

Association

☐

Public establishment

☐

Other (please specify)

☐

1.3 Year of the business start-up

1.4 Date of closure of last accounting period

Date

Day

Month

Year

Length of this accounting period (in months)

SECTION II

MAIN ACTIVITY OF THE ENTERPRISE

Please indicate your main activity during the last accounting period.
Please mark only one box.

- Freight transport by road

☐

- Other activities:

- forwarding activities

☐

- storage and warehousing

☐

- cargo handling

☐

- other activities (please specify)

☐

SECTION III

OPERATING INCOME

Please indicate below your current operating income during the last accounting period (exclusive of VAT).

Turnover

less Subcontracting

Total net turnover

of which from:

- freight transportation by road
- rental services of freight vehicles with operator
- wholesale and retail trade activities
- other activities

Fixed production

Operating subsidies

Other operating income

1. Total operating income

2. Operating balance (deficit)

Total (1+2)

SECTION IV

OPERATING COSTS

Please indicate below your current operating costs during the last accounting period (exclusive of VAT).
The total indicated Total (1+2) must be equal to the total indicated at section III.

Labour costs

of which:

- gross wages and salaries
- social security contributions

Purchases of goods and services
of which:

- purchases of goods and services for resale, and for the further provision of services (excl. of subcontracting)
- energy and lubricants
of which:

- diesel and gasoline

Quantity	
1000 l	

- other energy and lubricants

- repairs and maintenance
- other purchases of goods and services

Duties and taxes (other than VAT)
related to production

Depreciation

of which:

- depreciation on transport equipment

Other operating costs

1. Total operating costs

2. Operating balance (profit)

Total (1+2)

SECTION V

BREAKDOWN OF NET TURNOVER

Please specify below total net turnover indicated in section III.

Freight transportation by road _____
of which by:

- vehicles for frozen or refrigerated goods
- vehicles for petroleum products
- vehicles for other bulk liquids or gases
- vehicles for containerized freight
- vehicles for furniture removals
- vehicles for dry bulk goods
- specialized vehicles n.e.c.
- non-specialized vehicles

of which:

- mail transportation
- transportation of other freight

Rental services of freight vehicles with operator _____

Wholesale and retail trade activities _____

Other activities _____

of which:

- forwarding
- storage and warehousing
- cargo handling
- other activities n.e.c.

Total net turnover _____

SECTION VI

INTERNATIONAL FREIGHT TRANSPORT BY ROAD

Turnover from international freight transport by road _____

Other operating revenues from abroad _____

Total operating revenues from abroad _____

TANGIBLE INVESTMENTS AND FINANCIAL LEASING (USED BY THE ENTERPRISE)

Yes ☐

No ☐

Fixed capital assets	Tangible investments	Financial leasing
Land		
Existing buildings		
Construction or conversion of buildings and other real estate		
Transport equipment of which:		
- rail transport equipment		
- road vehicles		
- vessels		
- aircraft		
Plant and machinery		
Other (please specify): 		
	+	
Total		

SECTION VIII

TRANSPORT EQUIPMENT

Please specify below the transport equipment owned or leased by your enterprise at the end of the accounting period.

	Lorries	Trucks	Trailers
	Number	Number	Number
1. Non-specialized transport equipment ..			
2. Specialized transport equipment			
a. Refrigerated material			
b. Tanker material			
c. Container material			
d. Furniture removal material			
e. Dry bulk material			
f. Other (please specify)			
_____ ..			
Total			

	Number
3. Other transport equipment	
a. Vans	
b. Private cars	
c. Trucks	
Total	

SECTION IX

TRAFFIC PERFORMANCES

Please indicate below the number of kilometres performed during the accounting period.

	Vehicle kilometres (x 1000)
Total number of kilometres performed	
of which:	
in international freight transport by road	

SECTION X

EMPLOYMENT

Persons employed on December 31th in the accounting period. This heading concerns all persons working in the enterprise, including irregular (seasonal) salary earners.

	Number on December 31th
1. Number of employees working in your enterprise in:	
a. freight transport by road (incl. rental services of freight vehicles with operator).....	_____
b. other activities (please specify):	_____
_____	_____
_____	_____
2. Number of non-salary earners (self-employed persons and employers).....	_____
3. Supplementary data:	
a. Number of permanent employees (part of 1).....	_____
b. Number of temporary employees (part of 1).....	_____
c. Number of full time employees (part of 1).....	_____
d. Number of part time employees (part of 1).....	_____