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POSLOVNI PRIHODKI IN ODHODKI POTOVALNIH AGENCIJ IN ORGANIZATORJEV POTOVANJ, SLOVENIJA, 2003
OPERATING INCOME AND EXPENDITURE OF TRAVEL AGENCIES AND TOUR OPERATORS, SLOVENIA, 2003

- **Gospodarske družbe**, ki opravljajo storitve potovalnih agencij in organizatorjev potovanj, so imele v letu 2003 za 39 964 milijonov SIT poslovnih prihodkov. Prihodki od glavne dejavnosti (prihodki od organiziranja in prodaje aranžmajev za svoj račun ter prihodki od provizij za prodajo aranžmajev za izvajalska podjetja) so predstavljale 90 % vseh prihodkov (35 996 milijonov SIT). Prihodki od stranskih dejavnosti (prodaja vozovnic, vstopnic, izposoja vozil, menjalništvo, prodaja blaga ipd.) pa so znašali 3 968 milijonov SIT (10 % vseh prihodkov).

  Z organiziranjem in **prodajo aranžmajev za svoj račun** so te družbe v letu 2003 ustvarile 33 021 milijonov SIT prihodka. Od tega je bilo 69 % (22 819 milijonov SIT) ustvarjenih s prodajo potovanj iz Slovenije v tujino, 20 % (6 708 milijonov SIT) s prodajo potovanj iz tujine v Slovenijo, 11 % (3 494 milijonov SIT) pa s potovanji po Sloveniji.

  V odhodkih, s katerimi so bili obremenjeni prihodki iz aranžmajev za svoj račun (31 364 milijonov SIT), so 58 % zavzemali (18 236 milijonov SIT) stroški za plačilo prenočitvenih in gostinskih storitev, 24 % (7 367 milijonov SIT) stroški plačil izvajalcem transportnih storitev, 10 % stroški drugih storitev, 8 % pa drugi odhodki.

  Tuje pravne osebe so pri poplačilu stroškov prenočitev in prehrane prejele 11 121 milijonov SIT ali 61 % vseh plačil za prenočitve in prehrano, pri poplačilu transportnih stroškov pa 2 513 milijonov SIT ali 34 % vseh transportnih stroškov.

- **Prihodki od provizij**, zaračunanih za prodane aranžmaje izvajalskih podjetij, so leta 2003 znašali 2 975 milijonov SIT in so predstavljali 7 % vseh poslovnih prihodkov opazovanih enot. Iz tujine, od tujih izvajalskih podjetij je izviralo kar 82 % vseh plačanih provizij.

- **Tuji turisti** in pravne osebe so se kot uporabniki oziroma plačniki storitev enot opazovanja pojavljali pri prihodkih v višini 10 323 milijonov SIT, na odhodkovni strani, torej kot prejemniki plačil za opravljene storitve pa v višino 14 151 milijonov SIT. Odhodki slovenskih turističnih agencij in organizatorjev potovanj kot plačila tujim pravnim osebam so za **37** % presegali vsa vplačila tujih turistov in pravnih oseb.

- **In 2003 enterprises** performing services of tourist agencies and tour operators had an operating income of SIT 39,964 million. Income from the main business activity (income from package tours organised on own account and income from intermediation of package tours) represented 90% of the total operating income (SIT 35,996 million). The operating income from secondary business activities of these enterprises (sales of tickets, visa arrangements, car rental, change money, sale of goods) amounted to SIT 3,968 million.

  By organising **own account package tours**, tourist agencies and tour operators had in 2003 a total income of SIT 33,021 million. Of these, outgoing tours contributed SIT 22,819 million or 69% of own account package tours income, incoming tours 20% (SIT 6,708 million), and domestic tours 11% (SIT 3,494 million).

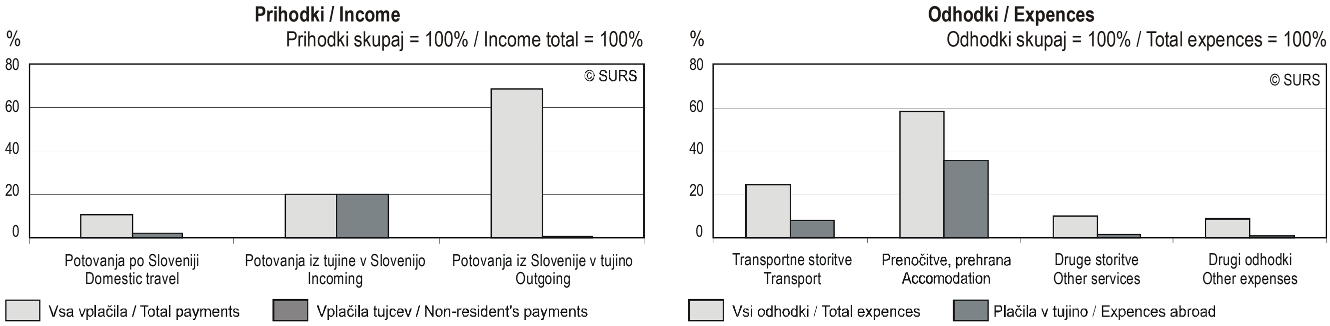
  The income of own account package tours had on the expenditure side SIT 31,364 million of expenses. The structure of expenses is as follows: 58% for accommodation and restaurants services (SIT 18,236 million), 24% for transport services (SIT 7,367 million), 10% for other services, and 8% for other expenses.

  Payments to foreign service providers amounted to SIT 2,513 million for transport expenses, which is 34% of all transport expenses, while payments for accommodation and restaurant services amounted to SIT 11,121 million, which is 61% of total payments for accommodation and restaurant services.

- **Income from commissions** charged for tourist packages sold on behalf of performing enterprises amounted to SIT 2,975 million and represents 7% of total operating income. The majority, i. e. 82%, of this type of operating income has been paid from non-residential enterprises.

- **Non-residents** appear as users or payers of services in total operating income with SIT 10,323 million. On the expenditure side, however, they appear as receivers of payments for services performed with SIT 14,151 million. Payments of domestic tourist agencies and tour operators to the foreign providers of tourist services therefore exceeds by **37%** the total amount of payments received from foreign tourists or enterprises.

Slika 1: Prihodki in odhodki na podlagi aranžmajev za svoj račun, Slovenija, 2003
Chart 1: Income and expenses based on own account activities, Slovenia, 2003



1. Poslovni prihodki po vrsti storitve in vrsti plačnika, Slovenija, 2003
Operating income by kind of service and kind of payer, Slovenia, 2003

	Vsa vplačila All income		Vplačila domačih turistov Income from residents	Vplačila tujih turistov Income from non-residents	
	mio SIT	%	mio SIT	mio SIT	
SKUPAJ	39964	100	29641	10323	**TOTAL**
1. Prihodki od plačil za aranžmaje, ki so jih enote organizirale za svoj račun	33021	**83**	25200	7821	**1.** Income from tourist packages organised on own account
1.1. Za potovanja po Sloveniji	3494	9	3106	388	1.1. For travels in Slovenia
1.2. Za potovanja iz tujine v Slovenijo	6708	17	15	6693	1.2. For incoming travels
1.3. Za potovanja iz Slovenije v tujino	22819	57	22079	740	1.3. For outgoing travels
2. Prihodki od provizij, zaračunanih za prodane aranžmaje	2975	**7**	550	2425	**2.** Income from commissions charged for tourist services sold
Prihodki od glavne dejavnosti (1.+ 2.)	35996	**90**	25750	10246	**Income from principal activity (1. + 2.)**
3. Prihodki od stranske dejavnosti	3968	**10**	3891	77	**3.** Income from secondary activities
3.1. Gostinske storitve (zakup, prodaja)	62	0	40	22	3.1. Restaurants (lease, sale)
3.2. Prenočitvene storitve (zakup, prodaja)	221	0	215	6	3.2. Accommodation (lease, sale)
3.3. Prihodki drugih storitev (vizumi, vozovnice, izposoja vozil idr.)	2085	5	2074	11	3.3. Other services (visas, sales tickets, car rental etc)
3.4. Trgovske storitve (spominki)	11	0	6	5	3.4. Retailing services (souvenirs)
3.5. Drugi poslovni prihodki (menjalništvo idr.)	1589	4	1556	33	3.5. Other income (change money etc.)

2. Poslovni odhodki (plačila izvajalcem storitev) na podlagi organiziranja turističnih aranžmajev za svoj račun, Slovenija, 2003
Expenses (payments made to performers of tourist services) related to income on tourist packages organised for own account, Slovenia, 2003

	Vsi odhodki All Expenses		Odhodki v Sloveniji Expenses in Slovenia	Odhodki v tujini Expenses out of Slovenia	
	mio SIT	%	mio SIT	mio SIT	
1. Odhodki **skupaj**	31364	100	17213	14151	1. Total expenses
2. Plačila izvajalcem **storitev** potnikom in turistom (2.1+ 2.2+ 2.3)	28764	92	14806	13958	2. Payments made to performers of tourist **services** (2.1+ 2.2+ 2.3)
2.1. Plačila transportnih storitev	7367	24	4854	2513	2.1. Transport costs
2.1.1. Letalski prevozi	4628	15	2832	1796	2.1.1. Air transport
2.1.2. Avtobusni prevozi	2438	8	1782	656	2.1.2. Bus transport
2.1.3. Druge vrste prevoza	301	1	240	61	2.1.3. Other transport
2.2. Gostinske, prenočitvene storitve	18236	58	7115	11121	2.2. Food and accommodation services
2.3. Plačila drugih storitev	3161	10	2837	324	2.3. Other services
3. Drugi odhodki (materialni stroški, stroški dela)	2600	8	2407	193	3. Other expenses (labour cost, material cost)

METODOLOŠKA POJASNILA

Namen raziskovanja

S statističnim raziskovanjem Poslovni prihodki in odhodki potovalnih agencij in organizatorjev potovanj (statistični vprašalnik TU-14/P) ugotavljamo strukturo prihodkov in odhodkov gospodarskih družb, ki izvajajo storitve organiziranja, posredovanja ali izvajanja turističnih potovanj. Izsledki tega raziskovanja se uporabljajo pri obračunu nekaterih elementov bruto domačega proizvoda in računa tujine, zanimivi pa so tudi za analizo tega dela turističnega gospodarstva.

Enota opazovanja in vrste podatkov, ki se zbirajo z vprašalnikom TU-14/P

Enota opazovanja je podjetje, ki je pridobilo ustrezno licenco za opravljanje dejavnosti turistične agencije ali organizatorja turističnih potovanj in je kot tako registrirano v registru imetnikov ene ali obeh licenc pri Gospodarski zbornici Slovenije.

METHODOLOGICAL EXPLANATIONS

Purpose of the survey

The statistical survey »Operating Income and Expenditure of Tourist Agencies and Tour Operators« (based on the statistical questionnaire TU-14/P) explores the structure of income and expenses of enterprises which organise, mediate and perform package tours for tourists. The results obtained are used in gross domestic product calculation and calculations concerning the “rest of the world” accounts. They might be of interest also for the analyses of the segment of tourist economy concerning tourist agencies and tour operators.

Observation unit and type of data to be collected with the TU-14/P questionnaire

The observation unit is an enterprise which is licensed for performing services of a tourist agency or a tour operator and is registered in the “Register of Licence Holders for Tourist Agencies or Tour Operators”, established within the national Chamber of Commerce and Industry.

Z vprašalnikom TU-14/P se zbirajo podatki o strukturi prihodkov in odhodkov enot opazovanja. Prihodki enot opazovanja lahko izvirajo iz glavne dejavnosti (prodaja turističnih potovanj – turističnih aranžmajev, organiziranih v lastni režiji; posredovanje pri prodaji turističnih aranžmajev) ali iz stranskih dejavnosti (prodaja storitev in blaga neposredno turistom oziroma potnikom). Pri poslovnih odhodkih pa so predmet proučevanja odhodki, s katerimi opazovane enote obremenjujejo prihodke, pridobljene na podlagi prodaje turističnih aranžmajev, organiziranih za svoj račun. Tu niso upoštevani poslovni odhodki v zvezi s tistim delom prihodka, ki ga enote ustvarjajo na podlagi provizij za posredovanje turističnih potovanj.

S tem raziskovanjem pridobivamo tudi podatke o vrsti plačnika oziroma prejemnika plačila (rezident, nerezident).

Zajetje

Kot referenčni okvir za raziskovanje je bil upoštevan seznam imetnikov licenc za opravljanje dejavnosti turistične agencije ali organizatorja potovanj po stanju iz junija 2004. Tedaj je bilo v njem evidentiranih 299 imetnikov ustreznih licenc in med temi je bilo 207 gospodarskih družb, ki jim je bila po SKD dodeljena šifra 63.300, tj. šifra podrazreda storitve potovalnih agencij in organizatorjev potovanj ter s turizmom povezane dejavnosti, preostalim 92 pa so bile dodeljene sifre še 10 drugih podrazredov SKD, največ iz podpodročij »kopenski promet« in »rekreacija«. V naboru niso bile zajete poslovne enote večjih slovenskih turističnih podjetij v tujini, saj so bile predmet opazovanja le enote, ki poslujejo na ozemlju Republike Slovenije.

Od skupno 299 imetnikov licence je podatke o poslovanju v letu 2003 sporočilo AJPES-u (Agenciji Republike Slovenije za javnopravne evidence in storitve) 278 poslovnih subjektov (195 s šifro dejavnosti 63.300 po SKD). Ti so predstavljali celotno populacijo opazovanih enot.

Za vzorčno raziskovanje prihodkov in odhodkov v letu 2003 je bil iz celotne populacije pripravljen vzorec 68 enot (med njimi 29 enot s šifro dejavnosti 63.300 po SKD). Vanj je bilo vključenih 30 po velikosti čistega prihodka v letu 2003 največjih gospodarskih družb in 38 podjetij iz nižjih prihodkovnih razredov.

Zbiranje in obdelava podatkov

Raziskovanje TU-14/P je občasno in vzorčno, izvaja pa se po poštni metodi. Vir podatkov je računovodska dokumentacija podjetij. Nekatere manjkajoče podatke, potrebne za to raziskovanje, so glavni računovodje ocenili. To velja zlasti za podatke o večjih podjetjih, ki prihodke ustvarjajo na več medsebojno prepletenih poslovnih področjih in ki področja turizma računovodsko ne obravnavajo povsem ločeno.

Na anketne vprašalnike nam je odgovorilo 60 enot (od skupno 68, vključenih v vzorec). Delež manjkajočih odgovorov (12 %) je bil razmeroma nizek, vrzel pa predstavljajo tudi nepopolni odgovori (6).

Z vzorcem pridobljene podatke smo preračunali na celotno populacijo; preračun smo izvedli s tehtanjem, ki upošteva kategorijo »celotni prihodek« anketno zajetih poročevalskih enot ter enot celotne populacije (na podlagi podatkov iz zaključnih računov teh enot).

Vzorčne enote, katerih podatki so bili uporabljeni za ugotavljanje strukture poslovnih prihodkov in odhodkov celotne populacije (54 enot), so v letu 2003 ustvarile 70 % poslovnih prihodkov celotne populacije!

Definicije

Poslovni prihodki zajemajo vse v opazovanem letu fakturirane (plačane in neplačane) prihodke na osnovi prodaje blaga in storitev (ustreza definiciji AOP 90 z obrazca »Podatki za izkaz poslovnega izida« za posredovanje podatkov AJPES-u za leto 2003). Prikazani podatki o »poslovnih prihodkih« tistih

The TU-14/P questionnaire is devoted to collecting data on the structure of income and expenses of tourist agencies and tour operators. Their income derives from the main (principal) business activity (sale of tourist packages organised on own account, income from commissions charged for tourist packages sold) and from secondary business activities (sale of goods and services directly to tourists or travellers). The expenditure side is observed only for income earned by tourist packages organised on own account. The questionnaire does not deal with expenses connected to income from commissions charged for tourist packages sold.

The survey collects also data on the type of payer or the type of payment receiver. Here the distinction is made between residential and non-residential natural persons or legal entities.

Coverage

A list of tourist agency or tour operator licence holders (as of June 2004) was the starting reference frame for the survey. Out of 299 licensed enterprises, 207 were registered in the Business Register of Slovenia in “tourism” NACE classes (i.e. activity code 63.300 according to national Standard Classification of Activities – the equivalent to NACE). The remaining 92 enterprises were registered to 10 other activity classes but mainly in “transport” and “sports”. Branch offices of domestic tourist agencies and tour operators located abroad are not included in the survey.

For the reference year 2003, of the total of 299 licensed tourist agencies or tour operators, 278 enterprises (among them 195 with activity code related to “tourism”) presented their final financial report. These enterprises were considered as a full frame of observation units.

A subpopulation of observation units, composed of 68 enterprises was selected for sample surveying by the statistical questionnaire (among them 29 units with NACE activity code related to “tourism”). The sample is composed of 30 largest enterprises in view of total net income in 2003, the rest of 38 sample units were selected randomly from the remaining population units stratified into lower income classes.

Data collection and data processing methods

The statistical survey TU-14/P is a periodical sample survey, performed by the postal method. The source of data is the accountancy documentation of the enterprises. For the needs of the survey some of the required data were assessed by chief accountants. This was especially true for data on large enterprises, which create income in several fields of activities and do not treat tourism as a separate activity.

The non-response rate to the questionnaire was relatively low (12 %). We received 60 replies out of 68 questionnaires. The incomplete answers (6) might be seen as a weaker point.

Recalculation of sample unit’s data to the full coverage of observation units was done by weighting of sample data. For the weighting purposes the operating income from sample units and the remaining units of total coverage has been considered.

Sample units (54) which served as a basis for calculation of operating income and expenditure of full population represented 70% of operating income of full coverage.

Definitions

Operating income comprises all invoiced (paid or unpaid) income for the services and goods sold in the reference year. (This is in compliance with the definition of AOP 90 from the questionnaire of enterprises annual Final Financial Report 2003). In case of enterprises which have mixed gospodarskih družb, ki z dejavnostjo turističnih agencij in organizatorjev potovanj ustvarijo le del celotnih prihodkov, se nanašajo le na prihodke, ustvarjene s poslovanjem turističnih agencij in z organiziranjem potovanj.

Prihodki od plačil za turistične aranžmaje, ki so jih enote organizirale za svoj račun, zajemajo vsa vplačila, prejeta od fizičnih oseb (turistov, potnikov) in organizacij (podjetij), ki nastopajo kot plačniki v imenu turistov, potnikov.

Prihodki od provizij, zaračunanih za prodane turistične pakete, prenočitvene zmogljivosti in druge aranžmaje, zajemajo plačila izvajalskih organizacij turističnim agencijam za njihove storitve posredovanja (prodaje) turističnih aranžmajev in drugih turističnih produktov.

Poslovni odhodki se nanašajo le na tiste stroške, s katerimi so izvajalska podjetja obremenila prihodke od vplačil za turistične aranžmaje, ki so jih organizirala **za svoj račun**. Poslovni odhodki, ki se nanašajo na tisti del prihodka, ki ga enote ustvarjajo na podlagi provizij za posredovanje turističnih potovanj, torej tu niso zajeti.

Plačila izvajalcem storitev za potnike in turiste zajemajo tiste odhodke (plačane in neplačane), fakturirane v korist neposrednih izvajalcev s sedežem v Sloveniji ali tujini, ki so v zvezi s prihodki od plačil za turistične aranžmaje, ki so jih enote organizirale za svoj račun.

Poslovni presežek je razlika med vplačili za turistične aranžmaje, ki so jih enote organizirale za svoj račun, in poslovnimi odhodki, vezanimi na te prihodke.

income sources, the term »operating income« refers only to the income from tourist agency or tour operator services.

Income from payments for package tours organised on own account comprises all payments from natural persons (tourists, travellers) or organisations (enterprises) which act in their name.

Income from commissions charged for the tourist packages and other arrangements sold comprises payments to tourist agencies for the intermediation (sales) of package tours organised by tour operators.

Operating expenses comprise expenses related solely to the income earned by package tours organised on own account by tour operators. For the income gained from commissions the data on expenses were not collected.

Payments made to performers of tourist services comprise all invoiced payments for the resident and non-resident performers of services which were in line with income earned by package tours organised on own account.

Operating surplus is the difference between income and expenses of package tours organised on own account.

STATISTIČNA ZNAMENJA

-	ni pojava
...	ni podatka
0	podatek je manjši od 0,5 dane merske enote

STATISTICAL SIGNS

-	no occurrence of event
...	data not available
0	value not zero but less than 0,5 of the unit employed

KOMENTAR

Struktura prihodkov glede **na šifro podrazreda dejavnosti SKD,** ki je bila dodeljena opazovanim enotam, je bila taka: enote s šifro dejavnosti 63.300 po SKD so ustvarile 82 % vseh prihodkov oziroma 91 % vseh prihodkov pri poslovanju za svoj račun. Na odhodkovni strani pa so ista podjetja ustvarila 85 % vseh odhodkov (26.575 mio. SIT).

Med transportnimi stroški predstavljajo stroški letalskega prevoza 63 %, stroški avtobusnega prevoza pa 33 %.

Poslovni presežek pri poslovanju za svoj račun je v letu 2003 znašal 1.657 mio SIT ali 4 % vseh poslovnih prihodkov.

Tuji državljani in pravne osebe so se pojavljali kot uporabniki oziroma plačniki storitev pri prihodkih v višini 10.323 mio SIT ali pri 26 % vseh prihodkov opazovanih enot. Dve tretjini vplačil tujcev (6.693 mio SIT) sta izvirali iz prodaje potovanj iz tujine v Slovenijo, četrtino vplačil tujcev (2.425 mio SIT ali 23 %) pa je predstavljalo **izplačilo provizij** tujih pravnih oseb za storitve (prodajo aranžmajev), ki so jih zanje opravile domače turistične agencije.

Tujci so bili skoraj edini plačniki pri potovanjih iz tujine v Slovenijo, pri potovanjih iz Slovenije v tujino in po Sloveniji pa je bil njihov delež nizek (3 % oz. 11 %). Zadnja dva podatka temeljita na ocenah poročevalskih enot, kajti evidenca o tujcih med potniki oziroma kupci storitev turističnih agencij in organizatorjev potovanj dejansko ne obstaja.

COMMENT

As regards the SKD activity code, the structure of operating income is as follows: observation units with SKD activity code 63.300 have contributed 82% of total operating income and 91% of operating income for package tours organised on own account. On the side of the operating expenditure the same enterprises made 85% of total expenses (SIT 26,575 million).

In the structure of transport expenses, air transport amounts to 63%, and bus transport to 33%.

Operational surplus based on own account services amounted to SIT 1,657 million, i.e. 4% of total operational income in 2003.

Non-resident tourists and legal units appear as users or payers of services in total operating income with SIT 10,323 million, which is 26% of total operating income of observation units. Two thirds of payments of non-residents (SIT 6,693 million) derives from payments for incoming tours and 23% (SIT 2,425 million) derives from payments for commissions charged by domestic tourist agencies for the package tours sold for the foreign tour operators.

Non-residents are almost exclusive payers of incoming tours; their share in domestic tours is 11%, while for outgoing tours it is only 3%. These data are based on reporting unit's assessments rather than hard data: the evidence on whether a purchaser of a travel is a resident or a non-resident mostly does not exist.

Sestavil / Prepared by: dr. Branko Pavlin

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