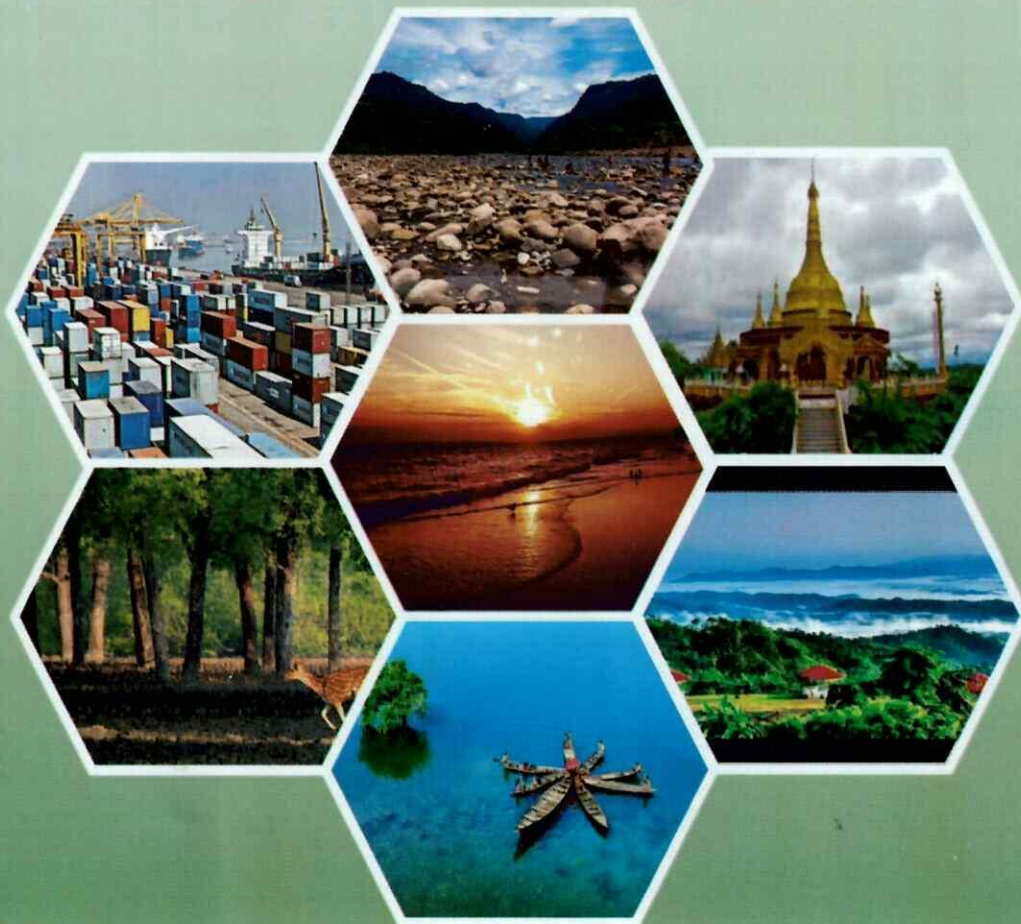




**Report on Survey  
of  
Travel Agent  
Tour Operator  
and  
Clearing & Forwarding Agent 2019**



**Bangladesh Bureau of Statistics (BBS)**  
Statistics and Informatics Division (SID)  
Ministry of Planning  
Government of the People's Republic of Bangladesh



# Report on Survey of Travel Agent, Tour Operator and Clearing & Forwarding Agent 2019

December 2019



Bangladesh Bureau of Statistics (BBS)  
Statistics and Informatics Division (SID)  
Ministry of Planning  
Government of the People's Republic of Bangladesh

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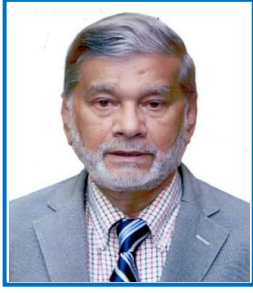
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Minister  
Ministry of Planning  
Government of the People's Republic of Bangladesh

### *Message*

It is a great pleasure to know that Bangladesh Bureau of Statistics (BBS) has successfully conducted an establishment-based baseline survey of Travel Agent, Tour Operator and Clearing & Forwarding Agent 2019.

Timely and reliable statistics are indeed important for formulating policies concerning wellbeing and prosperity for the Nation. I appreciate BBS and their efforts for publishing this report on time. I do acknowledge the significant contribution of BBS to reduce the data gaps in the area of compilation of Gross Domestic Product (GDP). I expect this publication would be a useful source for the stakeholders and planners for designing the development policy.

I would like to express my sincere thanks to Mr. Saurendra Nath Chakrabhartty, Secretary, Statistics and Informatics Division (SID) for his guidance and endeavor towards the implementation of this survey.

Thanks to Mr. Mohammad Tajul Islam, Director General, Bangladesh Bureau of Statistics for his continuous support which led to the successful completion of this valuable report.

M.A. Mannan, MP

Dhaka  
December 2019





**Secretary**  
Statistics and Informatics Division (SID)  
Ministry of Planning  
Government of the People's Republic of Bangladesh

## *Foreword*

Bangladesh Bureau of Statistics (BBS), the National Statistical Organization (NSO) of Bangladesh, is the authoritative source for generating official statistics of the country. The prime responsibility of BBS is to collect, compile and to disseminate all sorts of socio-economic and socio-demographic data on regular basis. Moreover, BBS is entrusted with the responsibility of compilation of Gross Domestic Product (GDP) on annual basis along with other national accounts aggregates.

It's a pleasure to know that BBS has completed an inclusive report on the Survey of Travel Agent, Tour Operator and Clearing & Forwarding Agent 2019. This survey was designed to provide data relating to the economic indicators like Gross Output (GO), Gross Value Added (GVA), Gross Operating Surplus (GOS), Gross Disposal Income (GDI) and overall savings and net lending/borrowing.

I understand that the findings from this report will be used primarily by the national accounts compilers at BBS. In addition, this report will also be an effective data source for the policy makers and researchers to measure the economic growth and development on this sector. I believe that the appropriate use of survey findings will enrich the quality of national accounts estimates of Bangladesh.

I would like to thank Mr. Mohammad Tajul Islam, Director General, Bangladesh Bureau of Statistics and his team for their determinations in conducting the survey and bringing out this publication. I also wish to convey my sincere compliments to the officials of SID for their involvement in finalizing this report.

Dhaka  
December 2019

Saurendra Nath Chakrabhartty



Director General  
Bangladesh Bureau of Statistics (BBS)  
Statistics and Informatics Division (SID)  
Ministry of Planning

## *Preface*

Bangladesh Bureau of Statistics (BBS) is the nodal agency for producing all sorts of official statistics, coordinating national statistical system and developing and maintaining statistical standards of the country. BBS acts under the policy guidance of the Statistics and Informatics Division (SID) of Ministry of Planning. BBS is responsible for collection, collation, compilation, authentication and dissemination of socio-economic and socio-demographic data in all major areas of citizens' lives. Furthermore, BBS is entrusted with the responsibility of compilation of Gross Domestic Product (GDP) along with other national accounts aggregates.

Quality estimation of GDP is important because it is one of the key indicators to track the health of a nation's economy. Considering the importance of GDP, BBS has been continuously striving to improve the quality of GDP estimate with wider coverage and improved methodology. With this view, BBS initiated a survey on Travel Agent, Tour Operator and Clearing & Forwarding Agent survey to mitigate existing data gaps that have long been identified as a barrier for compilation of GDP in an appropriate method and timely fashion. I hope this report, which is the first of its nature in BBS, would be useful for the planners, policymakers, researchers and other stakeholders in general and national accounts compilers in particular.

I would like to thank and express my deep sense of gratitude to Mr. Saurendra Nath Chakrabhartty, Secretary, Statistics and Informatics Division (SID) for invaluable support, suggestions and guidance he has provided in materializing this survey.

I extend my sincere thanks to Mr. Ziauddin Ahmed, Director, National Accounting Wing (GDP and Foreign Trade); Mr. Abdul Khaleque, Project Director, Surveys and Studies Relating to GDP Rebase 2015-16 Project and all other staff members of BBS and SID for their continuous support and relentless efforts for successful completion of the survey.

My sincere thanks are also due to the members of the Project Implementation Committee (PIC) who provided technical inputs from its inception almost a year ago. Without their constant guidance and enthusiasm this survey would not have progress at such pace.

Finally, I would like to thank all of the participating respondents for providing information during the survey fieldwork and making this survey a success.

Suggestions for further improvement of this publication will be highly appreciated.





Project Director  
Surveys and Studies Relating to GDP  
Rebase 2015-16 Project  
National Account Wing  
Bangladesh Bureau of Statistics (BBS)

## Acknowledgement

This publication is a tangible output of the survey steered for estimating the pattern, volume and trend of output and value added created by Travel agents, Tour Operators and Clearing & Forwarding Agents currently working in Bangladesh. This report is a product of efforts put in by many individuals. They assisted me in various stages of this survey programme as well as releasing this publication.

My deepest gratitude goes first and foremost to Mr. Saurendra Nath Chakrabhartty, Secretary, Statistics and Informatics Division (SID) for his untiring encouragement and sincere guidance. Without his constant and enlightening instruction and support, this publication could not have reached its present form.

I am deeply indebted and obliged to Mr. Mohammad Tajul Islam, Director General, Bangladesh Bureau of Statistics for his heartfelt support, interest and valuable advices. Without his support and guidance, this report would not have reached its present shape.

I would like to extend my deep sense of gratitude to Dr. Krishna Gayen, former Director General, Bangladesh Bureau of Statistics whose advices and suggestions acted as a guiding force for successful implementation of this survey programme.

It is also my privilege to express my deep sense of gratitude to Mr. Ziauddin Ahmed, Director, National Accounting Wing (GDP and Foreign Trade), BBS for his valuable guidance, technical and administrative supports to bringout this publication in time.

I am thankful to all officials of BBS and SID and I acknowledge the support and help they have rendered in conducting this survey and bringing out this publication. I am also thankful to Mr. Atindra Kumar Ghosh, consultant, for his valuable contribution to this publication.

Dhaka  
December 2019

Abdul Khaleque  
Project Director

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### *List of abbreviations and acronyms*

BBS	Bangladesh Bureau of Statistics
CFC	Consumption of Fixed Capital
EA	Enumeration Area
GDP	Gross Domestic Product
GNI	Gross National Income
GNDI	Gross National Disposable Income
GVA	Gross Value Added
GCF	Gross Capital Formation
GFCF	Gross Fixed Capital Formation
GOS	Gross Operating Surplus
GVATI	Gross Value Added of the Tourism Industries
IC	Intermediate Consumption
ISBN	International Standard Book Number
NVA	Net Value Added
NSO	National Statistical Organization
NDP	Net Domestic Product
NFCF	Net Fixed Capital Formation
PPS	Probability Proportional to Size
PSU	Primary Sampling Unit
USU	Ultimate Sampling Unit
SID	Statistics and Informatics Division
SRS	Simple Random Sampling
SNA	System of National Accounts
Tk.	Taka
TSA	Tourism Satellite Accounts
TDGVA	Tourism Direct Gross Value Added
UNSC	United Nations Statistical Commission
UNSD	United Nations Statistics Division
WIP	Work-in-Progress
VAT	Value Added Tax

## Key Indicators

Key Indicators	Assigned value
<b>Establishments (number)</b>	
Total	8,270
Travel agent	2,032
Tour operator	520
Tour and travel agency	1,136
Clearing and forwarding agents	4,582

Key Indicators	Assigned value	
	2016-17	2017-18
<b>Employment Count (number)</b>		
<b>Travel agent</b>		
<b>Total</b>	<b>11,422</b>	<b>11,639</b>
Male	10,992	11,167
Female	430	472
<b>Tour operator</b>		
<b>Total</b>	<b>2,612</b>	<b>2,643</b>
Male	2,512	2,534
Female	100	109
<b>Tour and travel agency</b>		
<b>Total</b>	<b>6,844</b>	<b>7,165</b>
Male	6,605	6,816
Female	239	349
<b>Clearing and forwarding agents</b>		
<b>Total</b>	<b>33,262</b>	<b>33,253</b>
Male	33,144	33,135
Female	118	118
<b>Employment cost (million Tk.)</b>		
<b>Total</b>	<b>8,096.95</b>	<b>8,651.36</b>
Travel agent	1,827.40	1,886.60
Tour operator	434.40	451.80
Tour and travel agency	1,240.50	1,494.40
Clearing and forwarding agent	4,594.65	4,818.56

Key Indicators	Assigned value	
	2016-17	2017-18
<b>Gross output (million Tk.)</b>		
<b>Total</b>	<b>38,684.54</b>	<b>44,855.97</b>
Travel agent	11,156.50	13,063.10
Tour operator	2,189.60	2,415.50
Tour and travel agency	8,459.84	9,753.70
Clearing and forwarding agent	16,878.60	19,623.67
<b>Intermediate consumption (million Tk.)</b>		
<b>Total</b>	<b>3,445.50</b>	<b>3,508.20</b>
Travel agent	1,063.50	1,095.10
Tour operator	212.00	217.60
Tour and travel agency	629.40	651.80
Clearing and forwarding agent	1,540.60	1,543.70
<b>Gross value added (million Tk.)</b>		
<b>Total</b>	<b>35,239.04</b>	<b>41,347.77</b>
Travel agent	10,093.00	11,968.00
Tour operator	1,977.60	2,197.90
Tour and travel agency	7,830.44	9,101.90
Clearing and forwarding agent	15,338.00	18,079.97
<b>Gross operating surplus (million Tk.)</b>		
<b>Total</b>	<b>27,141.19</b>	<b>32,696.51</b>
Travel agent	8,265.70	10,081.50
Tour operator	1,543.20	1,746.10
Tour and travel agency	6,588.94	7,607.50
Clearing and forwarding agent	10,743.35	13,261.41
<b>Disposable income (million Tk.)</b>		
<b>Total</b>	<b>25,754.07</b>	<b>30,756.69</b>
Travel agent	7,518.30	8,841.90
Tour operator	1,473.30	1,662.60
Tour and travel agency	6,247.02	7,227.68
Clearing and forwarding agent	10,515.45	13,024.51
<b>Saving (million Tk.)</b>		
<b>Total</b>	<b>25,754.07</b>	<b>30,756.69</b>
Travel agent	7,518.30	8,841.90
Tour operator	1,473.30	1,662.60
Tour and travel agency	6,247.02	7,227.68
Clearing and forwarding agent	10,515.45	13,024.51

Key Indicators	Assigned value	
	2016-17	2017-18
<b>Gross fixed capital formation (million Tk.)</b>		
<b>Total</b>	<b>175.50</b>	<b>149.60</b>
Travel agent	40.10	15.20
Tour operator	3.10	2.40
Tour and travel agency	12.30	15.20
Clearing and forwarding agent	120.00	116.80
<b>Net lending (+)/ Net borrowing (-) (million Tk.)</b>		
<b>Total</b>	<b>25,577.57</b>	<b>30,606.89</b>
Travel agent	7,477.50	8,826.60
Tour operator	1,470.20	1,660.20
Tour and travel agency	6,234.42	7,212.38
Clearing and forwarding agent	10,395.45	12,907.71
<b>Share of operating surplus ( operating profit) as percent of net value added</b>		
Average ( all sectors taken as a whole)	76.91	79.00
Travel agent	81.82	84.22
Tour operator	78.00	79.42
Tour and travel agency	84.12	83.55
Clearing and forwarding agent	69.81	73.18
<b>Share of compensation of employees(labour share) as percent of net value added</b>		
Average( all sectors taken as a whole)	23.09	21.00
Travel agent	18.18	15.78
Tour operator	22.00	20.58
Tour and travel agency	15.87	16.45
Clearing and forwarding agent	30.19	26.82
<b>Women employment as percent of total employment</b>		
Average	1.64	1.92
Travel agent	3.76	4.06
Tour operator	3.83	4.12
Tour and travel agency	3.49	4.87
Clearing and forwarding agent	0.35	0.35



Key Indicators	Assigned value
<b>Gross value added (GVA) growth</b>	<b>Growth in 2017-18 over previous year</b>
Average ( all sectors taken as a whole)	17.34
Travel agent	18.58
Tour operator	11.14
Tour and travel agency	16.24
Clearing and forwarding agent	17.88
<b>Employment growth</b>	
Average( all sectors taken as a whole)	1.03
Travel agent	1.90
Tour operator	1.19
Tour and travel agency	4.69
Clearing and forwarding agent	(-) 0.03

## Executive Summary

The survey on Travel Agent, Tour Operator and Clearing & Forwarding Agent produced a wide range of data and information which will, to a great extent, improve the knowledge and understanding on the complete situation of trend and pattern of overall economic performance, development and growth of these sectors. The executive summary appended below shows a snapshot of the key findings of the survey and is expected to provide the readers with an idea and clear understanding about this publication without having to go through the entire content.

### Number of Establishments

Currently, a total of

- 2,032 travel agents;
- 520 tour operators;
- 1,136 tour and travel agencies, and
- 4,582 clearing and forwarding (C&F) agents are working in the country.

### Headship

- Out of total 2,032 travel agents, as many as 2,008 travel agents or 98.82 percent were headed by male and only 24 travel agents or 1.18 percent was headed by female.
- Out of total 520 tour operators, as many as 511 tour operators, or 98.27 percent were headed by male. While only 9 tour operators or 1.73 percent was headed by females.
- Out of total 1,136 tour and travel agencies, as many as 1,124 agencies or 98.94 percent were headed by male. While only 12 agencies or 1.06 percent was headed by female.
- Out of total 4,582 clearing and forwarding agents, as many as 4,533 clearing and forwarding agents or 98.93 percent were headed by male. While only 49 clearing and forwarding agents or 1.07 percent was headed by female.

### Employment Size

- A total of 11,422 persons and 11,639 persons were reported to be working in travel agents for financial years 2016-17 and 2017-18 respectively. Male workers were in vast majority (96.20 %) in the financial year 2016-17, against 95.9 percent in 2017-18.
- As many as 2,612 persons and 2,643 persons were reported to be working in tour operator for financial years 2016-17 and 2017-18 respectively. Male workers were in vast majority (96.20 %) in financial year 2016-17, against 95.90 percent in financial year 2017-18.
- A total of 6,844 persons and 7,165 persons were reported to be working in tour and travel agencies (establishments those perform economic activities as both travel agent and tour

operator) for financial year 2016-17 and 2017-18 respectively. Male workers were in vast majority with 96.5% in fiscal year 2016-17 and 95.1 percent in fiscal year 2017-18.

- A total of 33,262 persons and 33,253 persons were reported to be working in clearing and forwarding agents for financial year 2016-17 and 2017-18 respectively. Male workers were in vast majority (99.65%) for both fiscal year 2016-17 and 2017-18.
- Female workers were critically underrepresented in employment than their male counterparts.

### **Employment Cost**

- For travel agents, total amount paid to the workers was recorded at Tk. 1,827.4 million and Tk. 1,886.6 million for financial year 2016-17 and 2017-18 respectively with a moderate annual growth of 3.23 percent.
- For tour operators, total amount paid to the working persons was estimated at Tk. 434.4 million and Tk. 451.8 million for financial year 2016-17 and 2017-18 respectively. Employment cost witnessed a moderate annual growth of 4.0 percent.
- For tour and travel agencies, total amount paid to the workers during the accounting period 2016-17 and 2017-18 was estimated at Tk. 1,240.5 million and Tk. 1,494.4 million respectively. The employment cost witnessed a tremendous growth of 20.47 percent.
- For clearing and forwarding agents, total amount paid to the employees during the accounting period 2016-17 and 2017-18 was assessed at Tk. 4,594.65 million and Tk. 4,818.56 million respectively. The employment cost enjoyed a moderate growth of 4.87 percent.

### **Gross Output**

- For travel agents, Gross Output (GO) was estimated at Tk. 11,156.50 million and Tk. 13,063.10 million for financial years 2016-17 and 2017-18 respectively. Gross Output (GO) witnessed a high growth of 17.09 percent as compared to previous year;
- For tour operators, Gross output (GO) was estimated at Tk. 2,189.6 million and Tk. 2,415.5 million for financial years 2016-17 and 2017-18 respectively. Gross output enjoyed a tremendous growth of 10.32 percent over previous year.
- For tour and travel agencies, Gross Output (GO) was recorded at Tk. 8,459.84 million and Tk. 9,753.70 million for financial years 2016-17 and 2017-18 respectively with a growth of 15.29 percent.

- For clearing and forwarding agents, Gross output (GO) was recorded at Tk. 16,878.60 million and Tk. 19,623.67 million for financial years 2016-17 and 2017-18 respectively. Gross output witnessed a high growth of 16.26 percent compared to previous year;

#### **Gross Value Added**

- For travel agents, Gross Value Added (GVA) was estimated at Tk.10, 093.0 million and Tk.11, 968.0 million for financial year 2016-17 and 2017-18 respectively. Gross value added enjoyed a substantial annual growth of 18.57 percent.
- For tour operators, Gross Value Added (GVA) stood at Tk. 1,977.6 million and Tk. 2,197.9 million for financial year 2016-17 and 2017-18 respectively. Gross value added experienced a growth of 11.14 percent.
- For tour and travel agencies, Gross Value Added (GVA) appeared to be Tk. 7,830.44 million and Tk. 9,101.9 million for financial year 2016-17 and 2017-18 respectively. Gross value added experienced a high growth of 16.24 percent.
- For clearing and forwarding agents, Gross Value Added (GVA) came to Tk.15, 388.0 million and Tk. 18,079.97 million and experienced a high annual growth of 17.88 percent.

#### **Gross Operating Surplus**

- For travel agents, gross operating surplus/mixed income was fixed at Tk. 8,265.7 million and Tk. 10,081.5 million for the financial year 2016-17 and 2017-18 respectively with an annual growth of 21.97 percent.
- For tour operators, gross operating surplus/mixed income appeared to be Tk. 1,543.2 million and Tk. 1,746.1 million for financial year 2016-17 and 2017-18 respectively with an annual growth of 13.15 percent.
- For tour and travel agencies, operating surplus/mixed income was recorded at Tk. 6,588.94 million and Tk. 7,607.50 million for financial years 2016-17 and 2017-18 respectively with an annual growth of 15.46 percent.
- For clearing and forwarding agents, operating surplus/mixed income was recorded at Tk. 10,743.35 million and Tk. 13,261.41 million for financial years 2016-17 and 2017-18 respectively. Gross operating surplus relished an annual growth of 23.44 percent.

#### **Disposable Income**

- For travel agents, disposable income was estimated at Tk. 7,518.30 million and Tk. 8,841.90 million for financial years 2016-17 and 2017-18 respectively. Disposable income enjoyed a tremendous growth of 17.60 percent.

- For tour operators, disposal income was recorded at Tk. 1,473.30 million and Tk. 1,662.60 million for financial years 2016-17 and 2017-18 respectively. Growth rate was found to be 12.89 percent.
- For tour and travel agencies, disposable income was estimated at Tk. 6,247.02million and Tk. 7,227.68 million for financial year 2016-17 and 2017-18 respectively with a growth of 15.70 percent.
- For clearing and forwarding agents, disposable income was estimated at Tk. 10,515.45 million and Tk. 13,024.51 million for financial year 2016-17 and 2017-18 respectively. Disposable income witnessed a high growth of 23.86 percent.

### **Saving**

- For travel agents, saving (gross) for accounting period 2016-17 and 2017-18 came to Tk. 7,518.30 million and Tk. 8,841.90 million respectively.
- For tour operators, the saving (gross) was valued at Tk. 1,473.30 million and Tk. 1,662.60 million for financial year 2016-17 and 2017-18 respectively.
- For tour and travel agencies, saving (gross) was recorded at Tk. 6,247.02 million and Tk. 7,227.68 million for financial year 2016-17 and 2017-18 respectively.
- For clearing and forwarding agents ,saving (gross) stood at Tk. 10,515.45 million and Tk. 13,024.51 million for financial year 2016-17 and 2017-18 respectively.

### **Net Lending (+)/Net borrowing (-)**

- For travel agents, net lending appeared to be Tk. 7,477.50 million and Tk. 8,826.60 million for financial years 2016-17 and 2017-18 respectively..
- For tour operators, net lending appeared to be Tk. 1,470.2 million and Tk. 1,660.20 million for financial years 2016-17 and 2017-18 respectively.
- For tour and travel agencies, net lending was estimated at Tk. 6,234.42 million and Tk. 7,212.38 million for financial years 2016-17 and 2017-18.
- For clearing and forwarding agents, net lending appeared to be Tk.10, 395.45 million and Tk.12, 907.71 million for financial year 2016-17 and 2017-18 respectively.
- It is understood that this sector is providing financial resources to other sectors of the country's economy.

### **Share of Net Operating Surplus (operating profit) to Net Value Added**

- Share of net operating surplus to net value added for travel agent was estimated at 81.82 percent and 84.22 percent for financial year 2016-17 and 2017-18 respectively.



- Share of net operating surplus to net value added for tour operator was estimated at 78.00 percent and 79.42 percent for financial year 2016-17 and 2017-18 respectively.
- Share of net operating surplus to net value added for tour and travel agency was estimated at 84.12 percent and 83.55 percent for financial year 2016-17 and 2017-18 respectively.
- Share of net operating surplus to net value added for clearing and forwarding agent was estimated at 69.81 percent and 73.18 percent for financial year 2016-17 and 2017-18 respectively.
- Considering above sectors as a whole, share of net operating surplus to net value added was 76.91 percent and 79.00 percent in financial year 2016-17 and 2017-18 respectively.

#### **Share of Compensation of Employees (labour share) to Net Value Added**

- Share of compensation of employees to net value added for travel agent was estimated at 18.18 percent and 15.78 percent for financial year 2016-17 and 2017-18 respectively.
- Share of compensation of employees to net value added for tour operator was estimated at 22.00 percent and 20.58 percent for financial year 2016-17 and 2017-18 respectively.
- Share of compensation of employees to net value added for tour and travel agency was estimated at 15.87 percent and 16.45 percent for financial year 2016-17 and 2017-18 respectively.
- Share of compensation of employees to net value added for clearing and forwarding agent was estimated at 30.19 percent and 26.82 percent for financial year 2016-17 and 2017-18 respectively.
- Considering all the above sectors as a whole, share of compensation of employees to net value added was 23.9 percent and 21.00 percent in financial year 2016-17 and 2017-18 respectively.
- It is firmly exposed from the survey findings that there was gain in productivity but fall in labour share which implied that productivity gain did not translate into increase in pay.

#### **Women Employment**

- The proportion of female workers in travel agent, tour operator and tour and travel agency appeared to be 3.76 percent, 3.83 percent and 3.49 percent respectively for financial year 2016-17.
- The proportion of female workers in travel agent, tour operator and tour and travel agency was appeared to be only 4.06 percent, 4.12 percent and 4.87 percent respectively for financial year 2017-18.

- The proportion of female workers in clearing and forwarding agents was appeared to be only 0.35 percent for both financial year 2016-17 and 2017-18.
- Taken all the industries as a whole, the proportion of female workers to total workers was recorded at 1.64 percent and 1.92 percent for financial year 2016-17 and 2017-18 respectively.
- Except clearing and forwarding agent, other three sectors mentioned above are supposed to be women friendly, even though; women are gravely underrepresented in the employment of these sectors. Findings of this survey clearly underline the fact that women are not getting enough benefit from the rapid economic growth in these sectors.

#### **Value Added and Employment Growth**

- All the sectors taken as a whole, the average growth of gross value added (GVA) in 2017-18 over previous year (2016-17) was recorded at 17.34 percent and, on the other hand, average annual growth of employment count was recorded at only 1.03 percent.
- This means that Gross Value Added (GVA) witnessed a tremendous growth without showing concomitant growth in the number of employment and thus growth was coupled with almost unemployment in these sectors.

# ***Chapter I***

## ***Introduction***



## Chapter I Introduction

### 1.0 Background of the Survey

Bangladesh Bureau of Statistics (BBS) is a nodal agency for producing official statistics, coordinating statistical activities and maintaining statistical standards of the country. BBS acts under the policy guidance of the Statistics and Informatics Division (SID) of Ministry of Planning. BBS is responsible for collection, collation, compilation, validation and dissemination of a wide range of socio-economic and socio-demographic data on regular basis. Furthermore, BBS is entrusted with the responsibility of compilation of Gross Domestic Product (GDP) along with other national accounts aggregates such as Gross National Income (GNI), Gross Disposable Income (GDI), Gross Fixed Capital Formation (GFCF), consumption, saving and investment. BBS compiles GDP using production approach as well as expenditure approach based on established international guidelines and standards.

Good quality of GDP estimate is vital for policy formulation of a country because GDP is a basic indicator of the economy's overall performance. There is a direct correlation between GDP growth and the development of a country. It is also well recognized that a strong relationship exists between GDP growth and poverty alleviation. Therefore, reliable and exhaustive GDP estimate is vital for smooth functioning of a country. Compilation of GDP is a robust work and uninterrupted follow of data on all economic activities is a prerequisite for good quality of GDP. Lack of coverage of GDP estimate causes problems for users in terms of both level and trend.

It is generally agreed that GDP compiled by BBS suffers from lack of coverage due to unavailability of data required for efficacious compilation of GDP. In current practice of GDP compilation, gross value added created by travel agent, tour operator, clearing & forwarding agent, flexi load, filling station etc. are estimated based on several rates, ratios and coefficients. All these rates, ratios and coefficients are outdated and value added compiled based on this rates, ratios and coefficients cannot provide a precise level and trend of value added of these sectors. Therefore, volume of GDP based on production approach is likely to be downward biased due to under coverage.

BBS is aware of this fact and committed to mitigate existing data gaps with a view to compile GDP with wider coverage and enhanced methodology. To mitigate existing data gaps and absorb the recommendations of System of National Accounts (SNA, 2008) as far as possible, a series of surveys is required to be undertaken by BBS. GDP with wider coverage will add to Gross Domestic Product (GDP), Gross Mixed Income (GMI), Gross Operating Surplus (GOS) as well as output.

Against this background, BBS planned to carry out a survey on Travel Agents, Tour Operators, and Clearing & Forwarding (C&F) Agents. It is to be noted that this survey is the first of its type in Bangladesh.

### **1.1 Structure and Contents of the Survey Report**

This report provides an overview of the result available from the survey. The report is based on the findings available from the survey conducted during 12-27 February 2019 with two different structured questionnaires. The report consists of five chapters and an appendix table. Chapter I explains the background and objectives of the survey, Chapter II summarizes the survey methodology and the conceptual framework in the line of international guidelines and standards, particularly the 2008 SNA, on which the remainder of this report is based. Chapter III outlines the basic knowledge on different terminologies used in this publication related to the strategy for measurement of output, intermediate consumption and value added. Chapter IV presents the survey findings related to travel agents and tour operators. Finally, Chapter V deals with the survey findings related to clearing and forwarding agent. An appendix is attached at the end of this report which will allow readers to point to additional information that is relevant but would be out of place in the main body of the text.

### **1.2 Scope of the Survey and Target Population**

This survey was designed to collect data on output, intermediate consumption (IC), value added (VA), employment size and employment cost of the following target population:

- Travel agents
- Tour operators, and
- Clearing and forwarding agents

This is an establishment based survey that tried to measure the behavior, structure, output and value added of the establishments mentioned above.

### **1.3 Survey Goals and Objectives**

The ultimate goal of the survey was to generate innovative data and assist national accounts compilers at BBS to compile GDP with wider coverage and improved methodology. The findings of the survey are expected to be used in compilation of production-based GDP in conformity with the conceptual framework of SNA-2008. However, the specific objectives of the survey were to:

- Estimate output, intermediate consumption (IC), and value added (VA);
- Estimate employment size and employment cost;
- Estimate operating surplus/mixed income, property income, disposable income, and saving;

Derive Production Account, Generation of Income Account, Allocation of Primary Income Account, Secondary Distribution of Income Account, Use of Income Accounts, and Capital Account of the target establishments.

#### **1.4 Organization of the Survey**

This survey was implemented by BBS with the fund available from the Government of Bangladesh (GOB). A Project Implementation Committee (PIC) consists of experts from both BBS and outside of BBS was established. This committee provided overall technical assistance on survey methodology, sample design and questionnaire development. An in-house working group was also formed with representatives from different wings of BBS. This working group reviewed the scope, objectives and draft questionnaire of the survey and recommended several survey items for inclusion in and deletion from the survey. The recommendations made by the working group were reviewed and then approved by the Project Implementation Committee (PIC).

#### **1.5 Output of the Survey**

The purpose of this survey was to provide an assessment of the current state of output and value added made by Travel Agents, Tour Operators, and Clearing & Forwarding (C&F) Agents. The output of this survey is the availability of and accessibility in quality data on output, intermediate consumption (IC), value added (VA), operating surplus, saving etc. of the target population. Data available from this survey is expected to mitigate existing data gaps related to target population under this survey that have long been identified as a barrier in clearing understanding about the volume and trend of value added (VA) generated by all these establishments/economic units already mentioned earlier.

#### **1.6 Uses of the Survey Findings**

The findings of the survey are expected to be used for:

- Enhancing the coverage of Gross Domestic Product (GDP);
- Estimating Gross Domestic Product (GDP) with improved methodology;
- Revision and rebasing of GDP with relatively current base year;
- Making statistical inference and interpretation about output, value added, investment, and other core parameters of the studied population;
- Assisting national accounts compilers of BBS in moving from an unknown to reliable quantification about many core variables;
- Providing benchmark of various core parameters;
- Implementing several recommendations articulated in SNA-2008.

### **1.7 Users of the Survey Findings**

The findings of the survey are likely to be used by producers and users of macro-economic statistics. The primary users of the findings available from this survey are the national accounts compilers of BBS. The core indicators available from this survey may also be used for policy formulation and decision making within the government and outside. Moreover, findings of this survey may prove useful to those who have reason to be concerned about the overall level and trend of output and value added of Travel Agents, Tour Operators, and Clearing and Forwarding Agents.

### **1.8 Justification of the Survey**

No surveys/studies have yet been undertaken to assess the volume, trend and pattern of the output and value added of the Travel Agents, Tour Operators, and Clearing & Forwarding Agents and virtually no official statistics exist on different core parameters such as output, intermediate consumption, value added etc. of those establishments. A survey like this has long been felt necessary primarily by the national accounts compilers of Bangladesh Bureau of Statistics (BBS) and other stakeholders of the country. The findings available from this survey will be used in compilation of GDP with wider coverage and developed methodology. The findings of the survey will also be used in the next revision and rebasing of GDP. Moreover, this effort will culminate in the compilation of GDP to a sounder basis in the years to come. More importantly, the findings of this survey can be used by policy-makers, planners and other potential stakeholders who are concerned with the snapshot of these industries.

### **1.9 Limitation of the Survey**

Limitations of the survey are those characteristics of design or methodology that impact or influence the application or interpretation of the result of the survey. It has long been recognized that every method of scientific enquiry is subject to limitations. Though the conceptual framework of this survey is anchored on the System of National Accounts (SNA-2008), nevertheless like all other surveys and studies, this survey is also not free from limitations. In spite of its scope, survey methodology presents certain limits that must be considered. The major limitation of this survey is associated with the construction of study frame. Study frame (list of establishments) was collected mainly from respective associations. As a consequent, few numbers of similar establishments those were not the members of the concerned association were missing from the list. These missing units should appear on the frame but do not and coverage error might have there. Moreover, like other surveys sampling error is also present. Sampling error aroused as a result of taking sample from population rather than using the whole population.



### 1.10 Several Outputs and Activities

In order to achieve the goals and objectives of the survey, following activities were undertaken. The activities are only broad indicators and therefore not limited to achieving the specific outputs.

**Output I:** Draft questionnaire prepared and staff of Bangladesh Bureau of Statistics (BBS) trained to design and carryout the survey.

Activities:

- Review the existing literature and studies;
- Prepare draft questionnaire. Two questionnaires were prepared;
- Finalize concepts, definitions, classifications, and methodology of the survey;
- Prepare various training materials including enumerators' manual;
- Conduct training of the enumerators and supervisors;
- Develop tabulation plan, formulate dummy tables and specify other outputs;
- Analyze system and computer programming and draft data processing specifications.

**Output II:** Field pre-testing accomplished, study/investigation conducted and study methodology established.

Activities:

- Design field pre-testing;
- Select and train personnel for field pre-testing;
- Dispatch of trained personnel to the selected establishments for field pre-testing and collect information using the study instruments;
- Train data processing personnel to capture the information collected through the field pre-testing;
- Verify, clean and tabulate data;
- Evaluate field pre-testing results;
- Based on findings available from pre-testing, finalize study instruments, data processing specifications, tabulation plan and the output requirements.

**Output III:** Final study instruments produced and survey conducted.

Activities:

- Print final study instruments including questionnaires and instruction manuals in sufficient numbers to meet the planned number of establishments for interview;
- Select and trained field personnel;
- Conduct interview at establishments, verify filled-in questionnaire, field follow-up as required and return completed questionnaires to the office;

- Edit, code, enter, and tabulate data according to tabulation plan;
- Evaluate and report on data capture operations and production of the planned output.

**Output IV:** Data analysis carried out, report produced and disseminated.

Activities:

- Carry out statistical analysis and validation of study results;
- Prepare detailed draft report based on the study findings;
- Finalize the draft report based on the recommendations and suggestions available from expert consultation.

# ***Chapter II***

# ***Survey Methodology***



## Chapter II Survey Methodology

### 2.0 Introduction

Survey methodology mainly studies the sampling process for selection of individual units from a population along with data collection techniques from the selected sample units. This chapter presents an overview of methodology with concept, definition and classification used in the survey. Preparation of questionnaire, sampling design, method of data collection and data processing, training of enumerators / supervisors are briefly discussed in this section. Moreover, this chapter introduces all phases of the survey process which is treated in detail throughout the publication.

### 2.1 Literature Review

A careful and through review of literature, research articles, and other relevant sources that are directly related to survey is essential for conducting any survey or study in an appropriate manner. It is a basic homework for clear understanding of the concepts, definitions, and classifications of the survey or study. With this view included, available literatures and publications were vividly reviewed for better understanding on the measurement process of output and value added of the target economics units to establish a means for developing more substantial analysis and interpretation of the survey problem. The System of National Accounts, 2008 (SNA-2008) was also specifically studied to grasp the best methods and practices of calculating output and value added of the target population.

### 2.2 Study Population / universe

In any survey or research, the study population has to be clearly defined and all findings must relate to this defined population. For this study, there are three distinct study populations which are shown in the following table.

**Table 2.1: Size of Study Population/ Universe**

Types of study population	Population size
Travel Agent ( establishments those act as travel agent )	2,032
Tour Operator ( establishments those act as tour operator )	520
Tour and Travel agency ( establishments those act both as travel agent and tour operator)	1,136
Clearing & Forwarding Agent	4,582
Total	8,270

### 2.3 Sampling Frame

A sampling frame is a list of all the items in the population. It is a complete list of everything we want to investigate. The sampling frame (list frame) was available with the following agencies:

- Association of Travel Agent of Bangladesh (ATAB)
- Tour Operator Association of Bangladesh (TOAB)
- Association of Clearing and Forwarding Agents (ACFA)

### 2.4 Sample Size for Travel Agent

As with any survey, this survey prohibits the investigation of total population due to time and budget constraints. The sample size of this survey has been constructed as the best possible number of sampling units that are needed to build sound statistical conclusion and inference. The level of precision accepted is based on balancing accuracy and resource in term of budgetary provision and time. Higher level of precision would require larger sample size and higher cost to achieve those samples.

In any survey, the choice of the sample size is very much important. There are many different formulas and ways to determine an appropriate sample size. For this survey, following formula was used to determine sample size:

$$n = \frac{z^2 pqN}{e^2(N-1) + z^2 pq} * deff = 235$$

Where,

N= population size= 2,032

n= sample size

Z = Standard variate at 95% confidence level=1.96

e= acceptable error= 0.06

p = proportion of presence of attribute =0.5

q= proportion of absence of attribute =0.5

*deff* = 1.5 (default value)

### 2.5 Stratification

Stratification is a technique used to divide a universe into homogeneous groups. Stratification is done with a view to obtaining estimates with a smaller variance compared to estimate from unstratified samples. Keeping this view in mind, the total population (travel agents) was divided into

following four mutually exclusive stratum. Stratification of the population provided a precise estimate for each stratum as sufficient numbers of samples were selected from each stratum. It is to be mentioned here that ancillary information such as annual turnover or employment size of the target population was not available and as a result geographical stratification was done.

**Table 2.2: Type of Stratum**

Type of stratum	Stratum feature	Stratum size (number of travel agent)	Percent
Stratum I	Travel agents in Dhaka City Corporation	1588	78.15
Stratum II	Travel agents in Chattogram City Corporation	179	8.81
Stratum III	Travel agents in Sylhet City Corporation	153	7.53
Stratum IV	All other travel agents not included in stratum I, II and III	112	5.51
Total		2032	100

## 2.6: Allocation of Samples to Strata

It was seen that the stratum differed not only in size but also in variability. So, it was considered reasonable to take large samples from the stratum with large variance and comparatively small samples from the stratum with small variance. It means that samples were taken proportional to both size and variability of the stratum. Neyman allocation was used for this purpose. Neyman allocation is a sample allocation method that may be used with stratified samples. The purpose of the method is to maximize survey precision, given a fixed sample size. With Neyman allocation, the best sample size for stratum h would be:

$$n_h = n * (N_h * S_h) / [\sum (N_i * S_i)]$$

Where  $n_h$  is the sample size for stratum h,  $n$  is total sample size,  $N_h$  is the population size for stratum h, and  $S_h$  is the standard deviation of stratum h. This disproportionate sampling accounts for both differences in stratum size and differences in stratum variability.

Following disproportionate sampling design was used to determine sample size for stratum I, II, III, and IV.

For stratum I: Following formula was used to determine sample size for stratum I.

$$n_1 = \frac{nN_1\sigma_1}{N_1\sigma_1 + N_2\sigma_2 + N_3\sigma_3 + N_4\sigma_4} = 207$$

For stratum II: Following formula was used to determine sample size for stratum II.

$$n_2 = \frac{nN_2\sigma_2}{N_1\sigma_1 + N_2\sigma_2 + N_3\sigma_3 + N_4\sigma_4} = 14$$

For stratum III: Following formula was used to determine sample size for stratum III.

$$n_3 = \frac{nN_3\sigma_3}{N_1\sigma_1 + N_2\sigma_2 + N_3\sigma_3 + N_4\sigma_4} = 6$$

For stratum IV: Following formula was used to determine sample size for stratum III.

$$n_4 = \frac{nN_4\sigma_4}{N_1\sigma_1 + N_2\sigma_2 + N_3\sigma_3 + N_4\sigma_4} = 8$$

Where,

n= number of total samples for travel agents = 235

$N_1$  = Population size in stratum I = 1588

$N_2$  = Population size in stratum II = 179

$N_3$  = Population size in stratum III = 153

$N_4$  = Population size in stratum IV = 112

$\sigma_1$  = Standard deviation in stratum I = 28.54

$\sigma_2$  = Standard deviation in stratum II = 16.95

$\sigma_3$  = Standard deviation in stratum III = 8.07

$\sigma_4$  = Standard deviation in stratum IV = 14.5

**Table 2.3: Population Size and Sample Size by Stratum**

Stratum	Stratum feature	Population size	Sample size	Reallocation
Stratum I	Travel agents in Dhaka City Corporation	1588	207	207
Stratum II	Travel agents in Cartogram City Corporation	179	14	35
Stratum III	Travel agents in Sylhet Corporation	153	6	32
Stratum IV	All other travel agents not included in stratum I, II and III	112	8	31
Total		2032	235	305

## 2.7 Sample Size for Tour Operators

Following formula was used to determine sample size for tour operators:

$$n = \frac{z^2 pqN}{e^2(N-1) + z^2 pq} * deff = 175$$

Where, N=population size= 520

n= sample size

Z = Standard variate at 95% confidence level=1.96



$e$  = acceptable error = 0.08

$p$  = proportion of presence of attribute = 0.5

$q$  = proportion of absence of attribute = 0.5

$deff$  = 1.5 (default value)

## 2.8 Stratification

Stratification for tour operator was done in the following way:

**Table 2.4: Types of Stratum**

Type of stratum	Stratum feature	Population size in stratum (number of tour operators)	Percent
Stratum I	Tour operators in Dhaka City Corporation	350	67
Stratum II	All other tour operators not included in stratum I	170	33
Total		520	100

## 2.9 Allocation of Samples to Strata

For stratum I: Following formula was used to determine sample size for stratum I.

$$n_1 = \frac{nN_1\sigma_1}{N_1\sigma_1 + N_2\sigma_2} = 145$$

For stratum II: Following formula was used to determine sample size for stratum II.

$$n_2 = \frac{nN_2\sigma_2}{N_1\sigma_1 + N_2\sigma_2} = 33$$

Where,

$n$  = number of total samples for tour operators = 175

$N_1$  = Population size in stratum I = 350

$N_2$  = Population size in stratum II = 170

$\sigma_1$  = Standard deviation in stratum I = 28.54

$\sigma_2$  = Standard deviation in stratum II = 13.5

**Table 2.5: Population and Sample Size by Stratum**

Stratum type	Stratum feature	Population size in stratum	Sample size in stratum
Stratum I	Tour operators located at Dhaka City Corporation	350	145
Stratum II	All other tour operators not included in stratum I	170	33
	Total	520	178

### 2.10 Sample Size for Tour and Travel agency (establishments those act as both travel agent and tour operators)

$$n = \frac{z^2 pqN}{e^2(N-1) + z^2 pq} * 1.5 = 251$$

Where, N=population size= 1136

n= sample size=296

Z = Standard variate at 95% confidence level=1.96

e= acceptable error= 0.07

p = proportion of presence of attribute =0.5

q= proportion of absence of attribute =0.5

deff = 1.5 (default value)

### 2.11 Stratification

Stratification was done in the following way:

**Table 2.6: Types of Stratum**

Stratum type	Stratum feature	Population size in stratum	Percent
Stratum I	Tour and Travel Agencies in Dhaka City Corporation	871	76.67
Stratum II	Tour and Travel Agencies in Chattogram City Corporation	124	10.92
Stratum III	Tour and Travel Agencies in Sylhet City Corporation	39	3.43
Stratum IV	All other Tour and Travel Agencies not included in stratum I, II and III	102	8.98
	Total	1,136	100

### 2.12 Allocation of Samples to Strata

For Stratum I: Following formula was used to determine sample size for Stratum I:

$$n_1 = \frac{nN_1\sigma_1}{N_1\sigma_1 + N_2\sigma_2 + N_3\sigma_3 + N_4\sigma_4} = 216$$

For Stratum II: Follow formula was used to determine sample size for Stratum II:

$$n_2 = \frac{nN_2\sigma_2}{N_1\sigma_1 + N_2\sigma_2 + N_3\sigma_3 + N_4\sigma_4} = 22$$

For Stratum III: Follow formula was used to determine sample size for Stratum III:

$$n_3 = \frac{nN_3\sigma_3}{N_1\sigma_1 + N_2\sigma_2 + N_3\sigma_3 + N_4\sigma_4} = 3$$

For Stratum IV: Follow formula was used to determine sample size for Stratum IV:

$$n_4 = \frac{nN_4\sigma_4}{N_1\sigma_1 + N_2\sigma_2 + N_3\sigma_3 + N_4\sigma_4} = 15$$

Where,

n= number of total samples for tour and travel agents = 251

$N_1$  = Population size in stratum I = 871

$N_2$  = Population size in stratum II = 124

$N_3$  Population size in stratum III = 39

$N_4$  = Population size in stratum IV =102

$\sigma_1$  = Standard deviation in stratum I = 26.44

$\sigma_2$  = Standard deviation in stratum II =15.66

$\sigma_3$  = Standard deviation in stratum III =7.07

$\sigma_4$  = Standard deviation in stratum I V= 13.7

**Table 2.7: Population Size and Sample Size by Stratum**

Stratum type	Stratum feature	Population size in stratum	Sample size in stratum	Reallocation
Stratum I	Establishments located at Dhaka City Corporation	871	216	216
Stratum II	Establishments located at Chattogram City Corporation	124	18	35
Stratum III	Establishments located at Sylhet City Corporation	39	3	16
Stratum IV	All other establishments not included in stratum I, II and III	102	14	34
Total		1136	251	301

### 2.13 Sample Size for Clearing and Forwarding Agents

Following formula was used to determine sample size for clearing and forwarding agents:

$$n = \frac{z^2 pqN}{e^2(N-1) + z^2 pq} * 1.5 = 378$$

Where, N=population size= 4,582

n= sample size=401

Z = Standard variate at 95% confidence level=1.96

$e$  = acceptable error = 0.06

$p$  = proportion of presence of attribute = 0.5

$q$  = proportion of absence of attribute = 0.5

$deff$  = 1.5 (default value)

## 2.14 Stratification

Stratification was done in the following way:

**Table 2.8: Types of Stratum**

Stratum type	Stratum feature	Population size in stratum	Percent
Stratum I	Chattogram custom House	2546	55.56
Stratum II	Benapole custom House	817	17.83
Stratum III	Mongla Custom House	426	9.30
Stratum IV	Dhaka Custom House	148	3.23
Stratum V	All other establishments not included in stratum I, II, III and IV	645	14.08
Total		4,582	100.00

## 2.15 Allocation of Samples to Strata

For Stratum I: Following formula was used to determine sample size for Stratum I.

$$n_1 = \frac{nN_1\sigma_1}{N_1\sigma_1 + N_2\sigma_2 + N_3\sigma_3 + N_4\sigma_4} = 230$$

For Stratum II: Following formula was used to determine sample size for Stratum II:

$$n_2 = \frac{nN_2\sigma_2}{N_1\sigma_1 + N_2\sigma_2 + N_3\sigma_3 + N_4\sigma_4} = 45$$

For Stratum III: Follow formula was used to determine sample size for Stratum III:

$$n_3 = \frac{nN_3\sigma_3}{N_1\sigma_1 + N_2\sigma_2 + N_3\sigma_3 + N_4\sigma_4} = 40$$

For Stratum IV: Following formula was used to determine sample size for Stratum IV:

$$n_4 = \frac{nN_4\sigma_4}{N_1\sigma_1 + N_2\sigma_2 + N_3\sigma_3 + N_4\sigma_4} = 14$$

For Stratum V: Follow formula was used to determine sample size for Stratum V:

$$n_5 = \frac{nN_5\sigma_5}{N_1\sigma_1 + N_2\sigma_2 + N_3\sigma_3 + N_4\sigma_4 + N_5\sigma_5} = 50$$

Where,

$n$  = number of total samples for travel agents = 378

$N_1$  = Population size in stratum I = 2,546

$N_2$  = Population size in stratum II = 817

$N_3$  = Population size in stratum III = 426

$N_4$  = Population size in stratum IV =148

$N_5$  = Population size in stratum V =645

$\sigma_1$  = Standard deviation in stratum I = 14.20

$\sigma_2$  = Standard deviation in stratum II =8.55

$\sigma_3$  = Standard deviation in stratum III = 14.42

$\sigma_4$  = Standard deviation in stratum I V= 14. 74

$\sigma_5$  = Standard deviation in stratum V =12.16

**Table2.9: Population Size and Sample Size by Stratum**

Stratum type	Stratum feature	Population size in stratum	Sample size in stratum	Reallocation
Stratum I	Chattogram Custom House	2,546	230	230
Stratum II	Benapol Custom House	817	45	45
Stratum III	Mongla Custom House	426	40	40
Stratum IV	Dhaka Custom House	148	14	31
Stratum V	All other Custom House not included in stratum I, II, III and IV	645	50	50
Total		4,582	379	396

### 2.16 Selection of Samples from Stratum

Samples from each stratum were selected by using simple random sampling (SRS) technique.

### 2.17 Survey Weight

Survey weights aim to inflate the sample to the level of the target population. Detailed survey weights are shown in the following table:

**Table 2.10: Population Size and Sample Size by Stratum**

Type of establishments	Population size	Sample size	Design weight	
			Sampling fraction	Sampling weight
Travel Agents ( act as travel agent )				
Stratum I	1,588	207	0.130352645	7.671497585
Stratum II	179	35	0.195530726	5.114285714
Stratum III	153	32	0.209150327	4.7812500

Type of establishments	Population size	Sample size	Design weight	
			Sampling fraction	Sampling weight
Stratum IV	112	31	0.276785714	3.612903226
Total	2032	305	0.150098425	6.662295082
<b>Tour Operators (act as tour operator)</b>				
Stratum I	350	145	0.414285714	2.413793103
Stratum II	170	33	0.194117647	5.151515152
Total	520	178	0.438462	2.921348315
<b>Travel Agent and Tour Operators (act as both travel agent and tour operator)</b>				
Stratum I	871	216	0.2479908	4.0324074
Stratum II	124	35	0.2822581	3.5428571
Stratum III	39	16	0.4102564	2.4375000
Stratum IV	102	34	0.3333333	3.0000000
Total	1,136	301	0.2649648	3.7740864
<b>Clearing and Forwarding Agents</b>				
Stratum I	2,546	230	0.090338	11.069565
Stratum II	817	45	0.055080	18.155556
Stratum III	426	40	0.093897	10.650000
Stratum IV	148	31	0.209459	4.774194
Stratum V	645	50	0.077519	12.900000
Total	4,582	396	0.086425	11.570707

### 2.18 Survey Instruments, Data Collection and Data Processing

A survey instruments is a tool for consistently implementing a scientific procedure for obtaining data from respondents. Following survey instruments were prepared and used for the survey:

- Two appropriate and suitable structured questionnaires;
- Training manual for data collectors and supervisors;
- Construction of list frame

### 2.19 Questionnaire Design

A questionnaire is a research tool primarily used to collect information from target population in a specific geographical area. In order to conduct these survey two appropriate structured questionnaires were prepared. Draft questionnaires were prepared by in-house working group and then the questionnaires were revised in consultation with stakeholders. The stakeholders identified the key issues and then those issues were translated into questions and answer categories. The draft questionnaires were placed before the project implementation committee. Based on the suggestions and recommendations made by the project implementation committee (PIC), the questionnaires

were further modified. The survey questionnaires were pre-tested and finalized based on the findings available from pre-test of the questionnaires. The draft questionnaires were pre-tested to assess the following features:

- To test the suitability of the structure and terminology used in the questionnaire;
- To know the appropriate time required to fill-in the questionnaire by the interviewers;
- To evaluate the ability and willingness of the respondents to understand the questions;
- To determine the quantitative range of different variables;
- To test the appropriateness regarding logical flow or sequence of the questions;
- To assess problems during pre-test that would likely be encountered during the actual survey operation and identify solutions for such problems.

### **2.20 Training Manual for Data Collectors and Supervisors**

A comprehensive and operational training manual as well as data collection manual for enumerators and supervisors was developed. Concepts, definitions, classifications used in the survey questionnaire were thoroughly explained in the training manual. Data collection procedure, rapport building and responsibility of enumerators and supervisors for collection of reliable information from the respondents were clearly spelled out in the training manual.

### **2.21 Training of the Survey Personnel**

Qualified and experienced staff members of BBS were engaged in data collection at field level. They were provided with adequate and intensive training on the background and objectives of the survey along with concepts, definitions, classifications and terminologies used in the survey instruments. The training was not limited to, but included the following issues:

- Background of the study along with objectives and goals;
- Approach and methodology of the study;
- Interview technique with special attention to sensitivity, if any, towards the respondents; and
- Establish rapport with the respondents.

### **2.22 Data Collection at Field Level**

Data collection is an important aspect of any type of survey. Inaccurate data collection can impact the result of a study/research and ultimately lead to invalid results. In fact, quality of data collected through the survey determines the achievement of the goals and objectives of the survey. The following methods and techniques were pursued for quality data collection at the field level:

- Qualified and experienced staff members of BBS were engaged for collecting data at field level;
- Data collectors were trained properly and adequately. Intensive and adequate training was imparted to the data collectors on the study goals, objectives, scope, study approach, methodology and the survey instruments;
- Senior officials of BBS were deployed to supervise data collection at field level;
- Data collectors conducted face-to-face interview with structured and pre-coded questionnaire.

### **2.23 Data Processing and Validation of Data**

All filled-in questionnaires were debugged, edited and coded. After careful scrutiny, the filled-in questionnaires were then sent to the computer operators for data entry with the software installed for this purpose. The entire process was carried out under the close supervision and guidance of a programmer. Programmer developed data processing layout using appropriate computer programmes. Once the preliminary database was developed, all the information was tested for validity and internal consistency. All statistical tables were prepared in microcomputer environment using SPSS and other software.

### **2.24 Reliability of Estimates**

This survey is the first of its type in Bangladesh and therefore, the findings available from this survey could not be compared with the findings known from previous studies/surveys. Nonetheless, as this survey is based on sound statistical method and appropriate probability-based sampling where the units for interview were selected according to a known non-zero probability- this survey undoubtedly allows making statistical inference about the population. The primary feature of this statistical exercise carried out under this survey was to allow statistical inference about the population at national level.

### **2.25 Production Process of the Survey**

Production process of data through this survey included the following steps:

- Programme phase
- Design phase
- Data collection phase
- Data processing phase
- Dissemination phase, and
- Evaluation phase

An evaluation of the whole process will be necessary to identify the weaknesses of the production process. This will be helpful for the future programming exercise in the years to come.



# ***Chapter III***

## ***Key Terms and Concepts***



## Chapter III

### Key Terms and Concepts

#### 3.0 Introduction

This chapter provides the basic knowledge on different terminologies used in this publication related to the strategy for measurement of output, intermediate consumption and value added. Concepts, definitions and classifications appended below are in line of the 2008 SNA (System of National Accounts).

#### 3.1 Concepts and definitions

**Gross Domestic Product:** Gross domestic product (GDP) is the best way to measure a country's economy. GDP is the total value of everything produced by all the people and companies in the country. It doesn't matter if they are citizens or foreign-owned companies. If they are located within the country's boundaries, the government counts their production as GDP.

**Gross and net value added:** The balancing item of a current account is the excess of resources over uses. The rationale for dividing transactions into sets of accounts is that the balancing item of each account is of economic interest. The balancing item of the production account is value added, so called because it measures the value created by production. Because a production account may be compiled for an institutional unit or sector, or establishment or industry, so value added may be derived for any of these. Value added is of analytical interest because when the value of taxes on products (less subsidies on products) is added, the sum of value added for all resident units gives the value of gross domestic product (2008 SNA, 6.70).

Value added represents the contribution of labour and capital to the production process. Once the amount of value added appropriated by government in the form of other taxes on production is deducted from value added and the value of subsidies is added, the compensation of labour and capital is revealed. However, capital in the form of fixed capital has a finite life length. Some part of value added should therefore be regarded as the reduction in value of fixed capital due to its use in production. This allowance is called consumption of fixed capital.

**Gross capital formation:** Gross Capital Formation (GCF) is measured by the total value of the Gross Fixed Capital Formation, change in inventories and acquisitions less disposals of valuables.

**Gross fixed capital formation:** Gross Fixed Capital Formation (GFCF) is measured by the total value of a producer's acquisitions, less disposals, of fixed assets during the accounting period plus certain specified expenditure on services that adds to the value of non-produced assets.

**Intermediate consumption:** Intermediate consumption (IC) consists of the values of the goods and services consumed as inputs by a process of production, excluding fixed assets whose consumption

is recorded as consumption of fixed capital (CFC). The goods or services may be either transformed or used up by the production process. Some inputs re-emerge after having been transformed and incorporated into the output, for example, grain may be transformed into flour which in turn may be transformed into bread. Other inputs are completely consumed or used up, for example, electricity and most services.

**Consumption of fixed capital:** Consumption of fixed capital is one of the most important elements in the SNA. In most cases, when a distinction is drawn between “gross” and “net” recording, “gross” means without deducting consumption of fixed capital while recording “net” means after deducting consumption of fixed capital. In particular, all the major balancing items in the accounts from Gross Value Added through to saving may be recorded gross or net, that is, before or after deducting consumption of fixed capital. It should also be noted that consumption of fixed capital is typically quite large compared with most of the net balancing items. It may account for 10 per cent or more of GDP.

Consumption of fixed capital is one of the most difficult items in the accounts to define conceptually and to estimate in practice. Further, consumption of fixed capital does not represent the aggregate value of a set of transactions. It is an imputed value whose economic significance is different from entries in the accounts based mainly on market transactions. For these reasons, the major balancing items in national accounts have always tended to be recorded both gross and net of consumption of fixed capital. This tradition is continued in the SNA where provision is made for balancing items from Gross Value Added through to saving to be recorded both ways. In general, the gross figure is the easier to estimate and so may be more reliable, but the net figure is usually the one that is conceptually more appropriate and relevant for analytical purposes.

As stated above:

- Gross value added is defined as the value of output less the value of intermediate consumption;
- Net value added is defined as the value of output less the values of both intermediate consumption and consumption of fixed capital.

**Finished goods:** Finished goods are goods that are ready for sale or shipment by the producers to the other units.

**Goods for resale:** Goods for resale are goods that are acquired especially by the intermediaries such as wholesalers and retailers for the purpose of reselling them without further processing.

**Work-in-progress:** The output of most goods or services is usually recorded when their production is completed. However, when it takes a long time to produce a unit of output, it becomes necessary to

recognize that output is being produced continuously and to record it as “work-in-progress”. For example, the production of certain agricultural goods or large durable goods such as ships or buildings may take months or years to complete. In such cases, it would distort economic reality to treat the output as if it were all produced at the moment of time when the process of production happens to terminate. In any case, whenever a process of production, however long or short, extends over two or more accounting periods, it is necessary to calculate the work-in-progress completed within each of the periods in order to be able to measure how much output is produced in each period.

**Output:** Output consists of those goods or services that are produced within an establishment that become available for use outside that establishment, plus any goods and services produced for own final use.

**Travel Agent:** A travel agent is a business whose job is to arrange travel for end clients (individual, groups) on behalf of suppliers (airlines, hotel, car rentals, railways, package tours). His task is to simplify the travel planning process for their customers in addition to providing consultation services and entire travel package.

**Tour operator:** Tour operators are businesses that combine two or more travel services (e.g. transport, accommodation, meals, entertainment, tour guide, sightseeing) and sell them through travel agencies or directly to final consumers as a single product (called package tour) for a global price.

**Tour and Travel Agencies:** Establishments those act as both travel agents and tour operator. This type of establishment is an amalgam of travel agent and tour operator.

**Clearing & Forwarding Agent:** Clearing and forwarding Agent provides a service, on behalf of an importer or exporter, with the physical movement (logistics) and legalities (customs) in importing or exporting goods from one country to another.

A clearing agent is a licensed person who submits declarations to Customs on behalf of the importers and exporters. They are liable for the fulfillment of all obligations imposed on their traders. The clearing agent has the following responsibilities:

- Facilitating the Customs and Excise process to declare goods entering and leaving the country;
- Paying duty on behalf of the importer;
- Correct declaration of the goods, i.e. using the correct harmonized tariff codes to describe goods;

- Usage of the correct customs forms and documentation;
- Determining customs values by using the correct formulas and calculations.

**Tourist:** Tourist is anyone who travels to places other than the one in which is his habitual residence, outside of their everyday environment, for a period of at least one night but not more than one year and whose usual purpose is different from the exercise of any remunerated activity in the place to which he goes.

**Foreign Tourist:** Foreign tourists are foreign persons admitted under tourist visas (if required) for purposes of leisure, recreation, holiday, visit to friends or relatives, health or medical treatment or religious pilgrimage. They must spend at least a night in a collective or private accommodation in the receiving country and their duration of stay must not surpass 12 months.

**Domestic Tourism:** The activities of a resident visitor within the country of reference either as a part of a domestic tourism trip or part of an outbound tourism trip.

**Outbound Tourism:** The activities of a resident visitor outside the country of reference either as part of an outbound tourism trip or as a part of a domestic trip.

**Inbound Tourism:** The activities of a nonresident visitor within the country of reference on an inbound tourism trip.

**Internal Tourism:** Domestic and inbound tourism, that is, the activities of resident and nonresident visitors within the country of reference as part of domestic or international trips.

**National Tourism:** Domestic and outbound tourism, that is, the activities of resident visitors, within and outside the country of reference either as part of domestic or outbound trips.

**Property Income:** Property income refers to profit or income received by virtue of owning property. The three form of property income are rent, received from the ownership of natural resources; interest, received by virtue of owing financial asset; and profit, received from the ownership of capital equipment.

**Bill of Entry:** A declaration by an importer or exporter of the exact nature, quantity, and value of goods that have landed or are being shipped out. Prepared by a qualified customs clerk or broker, it is examined by customs authorities for its accuracy and conformity with tariff and regulations.

# ***Chapter IV***

## ***Survey Findings Travel Agent and Tour Operator***





## Chapter IV Survey Findings

### 4.0 Introduction

Following are the explanations of findings exposed in this statistical exercise. Important key points are highlighted here those were visible through this survey. The survey was done with a structured questionnaire and face-to-face interview with the respondents. This chapter basically presents the essential findings of the survey in form of tables with important observations.

As many as 3,688 establishments are currently working either as travel agent or as tour operator or as both travel agent and tour operator. Based on the activities, all these 3,688 establishments were categorized into following three mutually exclusive groups.

**Category I:** Travel Agent (establishments those act as travel agent).

**Category II:** Tour Operator (establishments those act as tour operator).

**Category III:** Tour and travel agency (establishments those act as both travel agent and tour operator). This type of establishment is an amalgam of travel agent and tour operator.

Findings of the survey on each category of establishments are presented separately.

## A. Travel Agent

### 4.1 Types of ownership

Currently a total of 2,032 travel agents are working in Bangladesh. Out of total 2,032 travel agents, as many as 1,517 travel agents or 74.66 percent were individually owned or operated under single ownership. The number of establishments under family partnership and partnership were found to be 38 or 1.87 percent and 307 or 15.11 percent respectively. The remaining 170 travel agents or 8.37 percent were operated as private limited company. It is revealed from the following table that the vast majority (74.66 %) of travel agents belonged to the category of single/individual ownership.

**Table 4.1: Distribution of Travel Agents by Type of Ownership**

Types of ownership	Number of Establishments	Percent
Single /individual ownership	1,517	74.66
Family partnership	38	1.87
Partnership	307	15.11
Private Ltd	170	8.37
<b>Total</b>	<b>2,032</b>	<b>100.00</b>

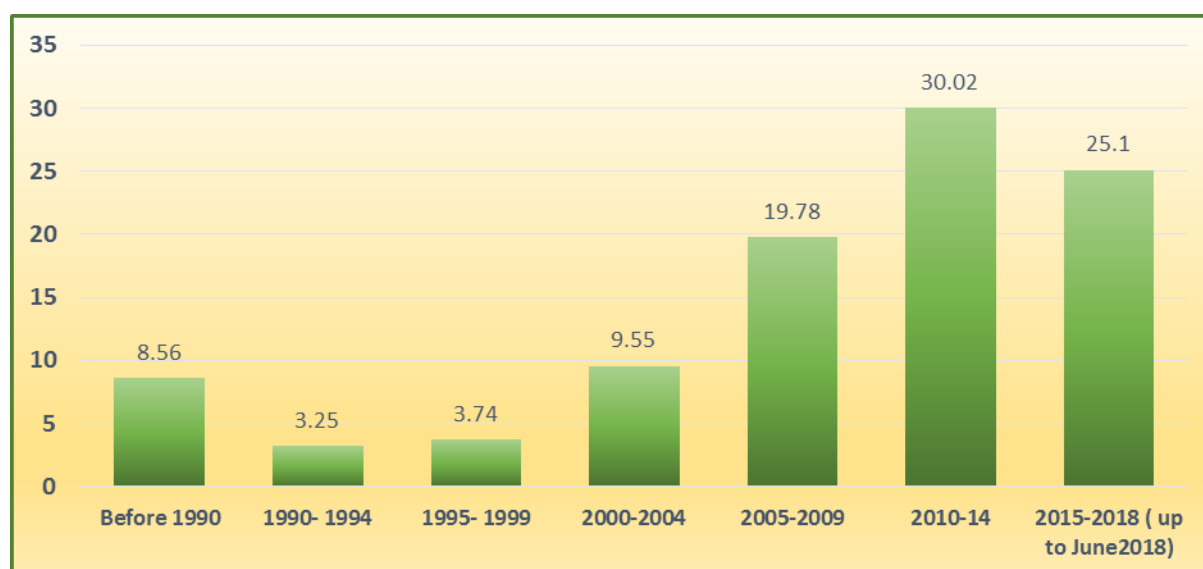
#### 4.2 Year of Establishment

A closer look at Table 4.2 reveals that the highest number of travel agents was established during 2010-18. A total of 1,120 (55.12 %) travel agents were established during this period. It is also evident from the data available from the survey that travel sector is a booming and prosperous sector as flight journey for the people of Bangladesh has become a new trend.

**Table 4.2: Distribution of Travel Agents by Year of Establishment**

Year of Establishment (calendar year)	Number of Establishment	Percent
Before 1990	174	8.56
1990- 1994	66	3.25
1995- 1999	76	3.74
2000-2004	194	9.55
2005-2009	402	19.78
2010-2014	610	30.02
2015-2018 ( up to June 2018)	510	25.10
<b>Total</b>	<b>2,032</b>	<b>100.0</b>

**Chart 4.1: Distribution of Travel Agents by Year of Establishment**



#### 4.3 Travel Agent Headship

Information on travel agent headship is given elaborately in the following table. It is revealed from the following table that out of total 2,032 travel agents, as many as 2,008 travel agents or 98.82

percent were headed by male. While only 24 travel agents or 1.18 percent was headed by female, which recognize the existence of enormous gender disparity.

**Table 4.3: Distribution of Travel Agent Headship**

Establishment headship	Number of Establishment	Percent
Male headed	2,008	98.82
Female headed	24	1.18
<b>Total</b>	<b>2032</b>	<b>100.0</b>

#### 4.4 Employment Size

According to the survey result, as many as 11,422 persons and 11,639 persons were reported to be working in travel agents for financial years 2016-17 and 2017-18 respectively and some of them were unpaid family workers. From the table below, it is seen that male workers were in vast majority and was equivalent to 96.2 percent in the financial year 2016-17 against 95.9 percent in financial year 2017-18. It is also evident from Table 4.4 that massive gender gap exists in employment of this sector.

**Table 4.4: Employment Size, 2016-17 & 2017-18**

Type of employees	Year 2016-17 (as on 30 June,2017)			Year 2017-18 (as on 30 June,2018)			Percentage change over one year (total employment size)
	Male (%)	Female (%)	Total (%)	Male (%)	Female (%)	Total (%)	
Working owner	2353 (95.60)	109 (4.4)	2462 (100.0)	2419 (94.8)	132 (5.2)	2552 (100.0)	3.7
General Manager	449 (98.0)	9 (2.0)	458 (100.0)	454 (98.1)	9 (1.9)	463 (100.0)	1.1
Manager	1375 (99.0)	14 (1.00)	1389 (100.0)	1413 (98.4)	24 (1.6)	1437 (100.0)	3.5
Supervisor	695 (96.1)	28 (3.9)	723 (100.0)	690 (96.1)	28 (3.9)	718 (100.0)	(0.7)
Accountant	1687 (97.0)	52 (3.0)	1739 (100.0)	1715 (97.1)	52 (2.9)	1767 (100.0)	1.6
Sales Executive	2515 (94.0)	161 (6.0)	2676 (100.0)	2514 (93.5)	175 (6.5)	2689 (100.0)	0.5
Unpaid family worker	255 (98.1)	5 (1.9)	260 (100.0)	279 (98.3)	5 (1.7)	284 (100.0)	9.2
Others (NEC)	1663 (97.0)	52 (3.0)	1715 (100.0)	1682 (97.3)	47 (2.7)	1729 (100.0)	0.8
<b>Total</b>	<b>10,992 (96.2)</b>	<b>430 (3.8)</b>	<b>11,422 (100.0)</b>	<b>11,167 (95.9)</b>	<b>472 (4.1)</b>	<b>11,639 (100.0)</b>	<b>1.9</b>

#### 4.5 Employment Cost for Financial Year 2016-17

The total amount paid (salaries, wages and other benefits) to the employees (includes all type of working people) during the financial year 2016-17 was estimated at Tk. 1,827.4 million. The average amount being paid by one establishment per year was reported to be Tk. 8.99 lakh. The average wages and salaries for paid employees (excludes unpaid family members and their pocket allowances) per person per month were estimated at Tk. 13,567.61 only. It is to be noted that in many cases unpaid family members received some amount of money as pocket allowances which was recorded in the following table as other benefit.

**Table 4.5: Employment Cost of Travel Agents, 2016-17**

(In Million Tk.)

Type of employees	Pay and allowances	Bonus	Others benefit	Total
Working owner	335.7	31.9	58.4	426.0
General Manager	111.4	10.5	0.6	122.5
Manager	276.5	29.8	2.0	308.3
Supervisor	118.7	12.4	0.1	131.2
Accountant	271.0	29.1	8.2	308.3
Sales Executive	332.7	31.8	1.9	366.4
Unpaid family worker	-	-	10.1	10.1
Others (not elsewhere classified)	138.6	14.2	1.8	154.6
<b>Total</b>	<b>1584.6</b>	<b>159.7</b>	<b>83.1</b>	<b>1,827.4</b>

#### 4.6 Employment Cost for Financial Year 2017-18

The total amount (salaries, wages and other benefits) paid to the employees (includes all type of working people) during the financial year 2017-18 was assessed at Tk. 1,886.6 million. The average amount being paid by one establishment per year was reported to be Tk. 9.28 lakh. The average wages and salaries for paid employees (excludes unpaid family workers and benefits received by them) per person per month were estimated at Tk.13, 768.53 only. The employment cost of travel agent grew from Tk. 1,827.4 million in 2016-17 to Tk.1, 886.6 million in 2017-18 with a moderate growth rate of 3.23 percent.

**Table 4.6: Employment Cost of Travel Agents, 2017-18**

(In Million Tk.)

Type of employees	Pay and allowances	Bonus	Other benefit	Total
Working owner	349.1	30.7	66.4	446.2
General Manager	104.7	11.7	0.4	116.8
Manager	288.8	30.7	1.9	321.4
Supervisor	116.6	12.2	0.1	128.9
Accountant	278.8	29.2	6.4	314.4
Sales Executive	348.6	33.7	1.9	384.2
Unpaid family worker	-	-	10.5	10.5
Others (not elsewhere classified)	147.4	15.0	1.8	164.2
<b>Total</b>	<b>1634.0</b>	<b>163.2</b>	<b>89.4</b>	<b>1,886 .6</b>

#### 4.7 Gross Margin

Gross margin is a company's net sale revenue minus its cost of goods sold (COGS). The gross margin represents the amount of sale revenue that the company retains after incurring the direct cost associated with producing the goods and services it sells.

The value of gross margin for travel agents was derived through the following identity:

Gross margin=

Sale value of tickets

- Purchase cost of tickets sold

+ Change in inventories

- Value of recurrent losses due to normal rates of wastage

Here, change in inventories and value of recurrent losses due to normal rates of wastage appeared to be zero.

Total turnover (sale of tickets) was estimated at Tk. 100,108.5 million and Tk. 114,064.2 million for two successive financial years 2016-17 and 2017-18 respectively with an annual growth rate of 13.94 percent. On the other hand, total gross margin was estimated at Tk.10, 267.0 million and Tk. 12,104.8 million for the financial years 2016-17 and 2017-18 respectively. The annual growth rate of gross margin was documented at 11.90 percent. Turnover appeared to be the highest (94.88 % for 2016-17 and 93.28 % for 2017-18) for international airlines followed by domestic airlines (4.93 % for 2016-17 and 6.63 % for 2017-18). Turnover appeared to be the least for other transports which was

recorded at only 0.03 percent and 0.02 percent for financial years 2016-17 and 2017-18 respectively. Like turnover, gross margin has also appeared to be the highest for international airlines.

**Table 4.7: Gross Margin from Sale of Tickets, 2016-17& 2017-18**

(In Million Tk.)

Type of transports	2016-17			2017-18		
	Turnover/ sale of tickets (%)	Purchase cost of tickets sold (%)	Gross margin from selling tickets (%)	Turnover/ sale of tickets (%)	Purchase cost of tickets sold (%)	Gross margin from selling tickets (%)
Domestic Airlines	4,938.4 (4.93)	4,398.1 (4.90)	540.2 (5.26)	7,559.1 (6.63)	6,942.7 (6.80)	616.4 (5.09)
International Airlines	94,981.5 (94.88)	85,364.4 (95.02)	9,617.2 (93.67)	106,399.8 (93.28)	94,923.5 (93.10)	11,476.3 (94.81)
Railway/Bus (overseas)	160.9 (0.16)	61.2 (0.07)	99.7 (0.97)	77.9 (0.07)	68.1 (0.07)	9.8 (0.08)
Other transport (n.e.c)	27.7 (0.03)	17.8 (0.02)	9.8 (0.10)	27.4 (0.02)	25.1 (0.02)	2.3 (0.02)
<b>Total</b>	<b>100,108.5 (100.00)</b>	<b>89,841.5 (100.00)</b>	<b>10,267.0 (100.00)</b>	<b>114,064.2 (100.00)</b>	<b>101,959.4 (100.00)</b>	<b>12,104.8 (100.00)</b>

**Chart 4.2: Gross Margin from Sale of Tickets, 2016-17 & 2017-18**



#### 4.8 Other Revenue

Based on survey findings, other revenues were documented at Tk. 889.5million and Tk. 958.3 million for financial year 2016-17 and 2017-18 respectively. This information exposed a moderate growth of 7.73 percent. The sources and shares of other revenues were rental of machineries and equipment (17.54%), rental of buildings/structure (5.34 %) and revenue earned from visa processing along with other economic activities (77.12 %) for financial year 2016-17. For financial year 2017-18, rental of machinery and equipment, rental of buildings/structure and revenue earned from visa processing were estimated at 17.31 percent, 5.28 percent and 77.41 percent correspondingly. It is also seen from the table below that the highest revenue was received from visa processing followed by rentals of machineries and equipment. The revenue received from rentals of buildings/structures was the least.

**Table 4.8: Other Revenue, 2016-17 & 2017-18**

(In Million Tk.)

Sources of other revenues	Revenue earned		Percent distribution	
	2016-17	2017-18	2016-17	2017-18
Rentals of machineries and equipment	156.0	165.9	17.54	17.31
Rentals of buildings	47.5	50.6	5.34	5.28
Revenue earned from visa processing and other activities	686.0	741.8	77.12	77.41
<b>Total</b>	<b>889.5</b>	<b>958.3</b>	<b>100.0</b>	<b>100.0</b>

#### 4.9 Gross Output

The value of gross output was calculated as follows:

Gross output =

Gross margin

+ Other revenues

+ Value of own-account fixed assets

+ Change in work-in-progress

+ Change in inventories of finished goods

+ Change in inventories of goods purchased for resale in the same condition as received

For travel agents, value of own-account fixed assets, change in work-in-progress, change in inventories of finished goods, and change in inventories of goods purchased for resale in the same condition as received were appeared to be zero.

Table 4.9 summarizes the gross output by economic activities done by travel agents for financial years 2016-17 and 2017-18. Gross output was estimated at Tk.11, 156.50 million and Tk. 13,063.10 million for financial years 2016-17 and 2017-18 respectively. It is obvious from the following table that gross margin received from sale of tickets accounted for the most significant part of total output. It is also amazing to note that Gross Output (GO) of travel agents working in Bangladesh witnessed a substantial positive growth of 17.09 percent in 2017-18 over previous year.

**Table 4.9: Gross Output, 2016-17 & 2017-18**

(In Million Tk.)

Sources of outputs	Gross output(GO)		Percentage change over one year
	2016-17	2017-18	
Gross margin received from sale of tickets	10,267.0	12,104.8	17.9
Rentals of machineries and equipment	156.0	165.9	6.35
Rentals of buildings/structure	47.5	50.6	6.53
Revenue received from visa processing and other activities(Table 4.8)	686.0	741.8	8.13
<b>Total</b>	<b>11,156.5</b>	<b>13,063.1</b>	<b>17.09</b>

#### 4.10 Intermediate Consumption.

Intermediate Consumption (IC) consists of goods and services consumed as inputs by a process of production, excluding fixed assets whose consumption is recorded as Consumption of Fixed Capital (CFC). Intermediate Consumption (IC) was not directly available from the accounting reports of the establishments (travel agents) and it was calculated from different data items in the following principal groups.

Intermediate consumption =

- Cost of raw materials and supplies
- + Cost of gas, fuel and electricity purchased
- + Cost of water and sewerage services
- + Purchase of services except rentals
- +Rental payments



As can be shown from the Table 4.10, the Intermediate Consumption (IC) for a total of 2,032 travel agents stood at Tk.1,063.5 million and Tk. 1,095.1 million for the financial years 2016-17 and 2017-18 respectively with a small annual growth of 2.97 percent.

**Table 4.10: Intermediate Consumption (IC), 2016-17 & 2017-18**

(In Million Tk.)

Year	Intermediate Consumption (IC)	Percentage change over one year
2016-17	1,063.5	-
2017-18	1,095.1	2.97

#### 4.11 Gross Value Added

Gross Value Added (GVA) was calculated as the difference between the gross outputs and the intermediate consumption. Total gross value added was calculated based on the following formula:

Gross value added =

Gross output

-Intermediate consumption

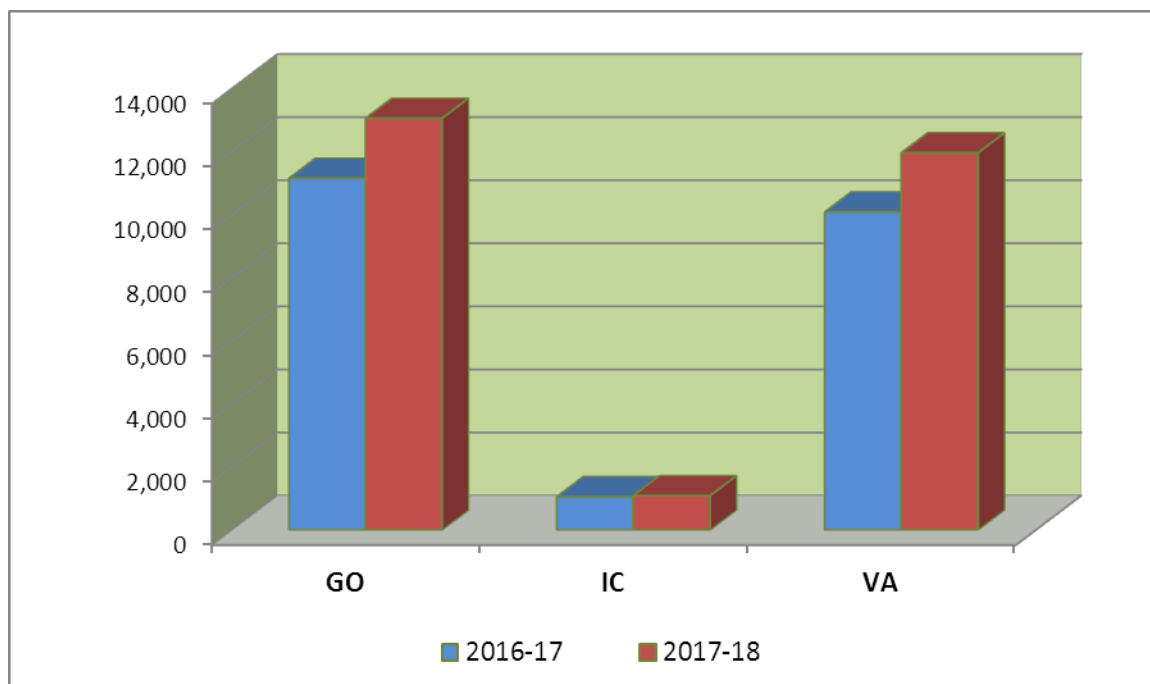
Gross Value Added (GVA) for a total of 2,032 travel agents was estimated at Tk.10, 093.0 million and Tk.11, 968.0 million for financial year 2016-17 and 2017-18 respectively. It is evident from the following table that gross value added enjoyed a significant growth of 18.57 percent. Gross value added per establishment per annum was recorded at Tk. 4.97 million and Tk. 5.89 million for financial year 2016-17 and 2017-18 respectively.

**Table 4.11: Gross Value Added (GVA), 2016-17 & 2017-18**

(In Million Tk.)

Year	Output (Table 4.9)	Intermediate Consumption (IC) (Table 4.10)	Gross Value Added (GVA)	GVA growth	GVA per establishment per year
2016-17	11,156.5	1,063.5	10,093.0	-	4.97
2017-18	13,063.1	1,095.1	11,968.0	18.57	5.89

Chart 4.3: Gross Value Added (GVA), 2016-17 &amp; 2017-18



#### 4.12 Output per Employee

Gross output per employee per annum was obtained by dividing travel agents' gross output by its number of employees (paid employees plus unemployed family workers plus working owners). Output per person engaged was estimated at Tk. 0.98 million and Tk. 1.12 million for year 2016-17 and 2017-18 respectively. This indicator reflects the change in the input coefficient of labour and can be used in the analysis of labour requirements.

Table 4.12: Output per Employee, 2016-17&amp;2017-18

(In Million Tk.)

Year	Gross output	Number of persons employed	Yearly output per person employed
2016-17	11,156.5	11,422	0.98
2017-18	13,063.1	11,639	1.12

#### 4.13 Gross Value Added per Employee

Gross value added per employee per annum was obtained by dividing travel agents' gross value added by its total number of employees (paid employees plus unemployed family workers plus working owners). Gross value added per person employed was estimated at Tk. 0.88 million and Tk.1.03 million for accounting period 2016-17 and 2017-18 respectively. **Determining** the value added per person can be used for estimating the trends in labour productivity.

**Table 4.13: Gross Value Added (GVA) per Person employed, 2016-17 & 2017-18**

(In Million Tk.)

Year	Gross value added (GVA)	Number of persons employed	Value added per person employed
2016-17	10,093.0	11,422	0.88
2017-18	11,968.0	11,639	1.03

**4.14 Sequence of Accounts**

An attempt has been taken to construct the sequence of accounts of travel agents at current prices for financial year 2016-17 and 2017-18. The objective of this section is to illustrate the use of available data in preparation of sequence of accounts for pedagogical purpose. The sequence of accounts is a systematic presentation of accounts which highlights various reference aggregates such as value added, disposable income, savings and the net lending (or borrowing). Sequence of accounts is generally constructed for institutional sectors but it can also be constructed for industries/establishments. Sequence of accounts of travel agents presented below was prepared based on the data available from the survey and are released as experimental because the compilation methodology and data might be revised based on suggestion of the experts in the years to come. Methodology used in compilation of sequence of accounts is anchored to the established international guidelines and standards.

**A. Production Account**

The production account in gross terms records output at basic prices and intermediate consumption at purchaser prices as use. Gross Value Added (GVA) is the balancing item. Table 4.14 recorded Tk. 11,156.5 million and Tk. 13,063.1 million as output for financial years 2016-17 and 2017-18 respectively with value added (balancing item) Tk. 10,093.0 million and Tk. 11,968.0 million for financial years 2016-17 and 2017-18 respectively.

**Table 4.14: Production Account**

(In Million Tk.)

Uses		Transactions	Resources	
2017-18	2016-17		2016-17	2017-18
		Output (basic price)	11,156.5	13,063.1
1095.1	1,063.5	Intermediate consumption		
<b>11,968.0</b>	<b>10,093.0</b>	<b>Gross Value Added</b>		
<b>13,063.1</b>	<b>11,156.5</b>	<b>Column total</b>	<b>11,156.5</b>	<b>13,063.1</b>

### B. Generation of Income Account

The generation of income account shows the derivation of operating surplus/mixed income. Operating surplus / mixed income is equal to gross value added less the sum of compensation of employees and taxes less subsidies on production and imports. Operating surplus/ mixed income is a balancing item of generation of income accounts. From table 4.15 it is seen that the operating surplus/mixed income of travel agents was Tk. 8,265.7 million and Tk. 10,081.5 million for the years 2016-17 and 2017-18 respectively with a wonderful annual growth of 21.97 percent.

**Table 4.15: Generation of Income Account**

(In Million Tk.)

Uses		Transactions	Resources	
2017-18	2016-17		2016-17	2017-18
		Value added, gross	10,093.0	11,968.0
1886.5	1827.3	Compensation of employees		
		Tax less subsidies on product		
		Other taxes less subsidies on production		
<b>10,081.5</b>	<b>8,265.7</b>	<b>Gross operating surplus/mixed income</b>		
<b>11,968.0</b>	<b>10,093.0</b>	<b>Column Total</b>	<b>10,093.0</b>	<b>11,968.0</b>

### C. Allocation of Primary Income Account

The allocation of primary income shows the derivation of national income. The primary incomes include property income (rent, interest dividends, etc.). Allocation of primary income accounts for consecutive two years is shown in the following table. Balance of primary income (balancing item) was recorded at Tk. 7,694.90 million and Tk. 9,039.50 million for accounting period 2016-17 and 2017 -18 respectively. Balance of primary income witnessed a significant growth of 17.47 percent over previous year.

**Table 4.16: Allocation of Primary Income Account**

(In Million Tk.)

Uses		Transactions	Resources	
2017-18	2016- 17		2016-17	2017-18
		Operating surplus/mixed income	8,265.7	10,081.5
		Taxes less subsidies on production		
1,052.2	579.0	Property income	8.2	10.2
<b>9,039.50</b>	<b>7,694.90</b>	<b>Balance of Primary Income</b>		
<b>10,091.70</b>	<b>8,273.90</b>	<b>Column Total</b>	<b>8,273.90</b>	<b>10,091.70</b>

#### D. Secondary Distribution of Income Account

The secondary distribution of income account shows the derivation of disposable income from balance of primary income by taking into account redistribution of income through taxes, social security contributions and benefits, and other transfers. Secondary distribution of income accounts is shown in the table below. Disposable income was estimated at Tk. 7,518.30 million and Tk. 8,841.90 million for financial years 2016-17 and 2017-18 respectively with an annual growth of 17.60 percent.

**Table 4.17: Secondary Distribution of Income Account**

(In Million Tk.)

Uses		Transaction	Resources	
2017-18	2016-17		2016-17	2017-18
		Balance of primary income	7,694.90	9,039.50
197.60	176.60	Current taxes on income and wealth		
		Social contributions		
		Social benefits		
		Other current transfer		
<b>8,841.90</b>	<b>7,518.30</b>	<b>Disposable income, net</b>		
<b>9,039.50</b>	<b>7,694.90</b>	<b>Column Total</b>	<b>7,694.90</b>	<b>9,039.50</b>

#### E. Use of Income Account

The use of income account shows disposable income as a resource. Disposable income has been obtained from the secondary distribution of income account. Table 4.18 shows that the saving (gross) for accounting period 2016-17 and 2017-18 stood at Tk. 7,518.30 million and Tk. 8,841.90 million respectively and enjoyed an annual growth of 17.60 percent.

**Table 4.18: Use of Income Account**

(In Million Tk.)

Uses		Transaction	Resources	
2017-18	2016-17		2016-17	2017-18
		Disposable income, net	7,518.30	8,841.90
		Final consumption expenditure		
<b>8,841.90</b>	<b>7,518.30</b>	<b>Saving , gross</b>		
<b>8,841.90</b>	<b>7,518.30</b>	<b>Column Total</b>	<b>7,518.30</b>	<b>8,841.90</b>

## F. Capital Account

The capital account shows how saving and capital transfers are available to fund capital formation and capital consumption with net lending or borrowing as the balancing item. It is shown from the following table that net lending appeared to be Tk. 7,477.50 million and Tk. 8,826.60 million for financial years 2016-17 and 2017-18 respectively which means that this sector is providing financial resources to other sectors of the country's economy. Net lending observed an annual growth of 18.04 percent.

**Table 4.19: Capital Account**

(In Million Tk.)

Changes in assets		Transaction	Changes in Liabilities and net worth	
2017-18	2016-17		2016-17	2017-18
		Saving, Gross	7,518.30	8,841.90
15.2	40.1	Gross fixed capital formation		
		Change in inventories		
		Acquisition less disposal of valuables		
0.1	0.7	Acquisition less disposals of no produced/nonfinancial assets		
		Capital transfers, receivable		
		Capital transfers, payable		
<b>8,826.60</b>	<b>7,477.50</b>	<b>Net lending (+)/ Net borrowing (-)</b>		
<b>8,841.90</b>	<b>7,518.30</b>	<b>Column Total</b>	<b>7,518.30</b>	<b>8,841.90</b>

## B. Tour Operator

### 4.15 Types of Ownership

Currently a total of 520 tour operators are working in Bangladesh. Out of a total of 520 tour operators, as many as 415 tour operators or 79.81 percent were individually owned or operated under single ownership. The number of tour operators under family ownership and partnership were found to be 12 or 2.31 percent and 70 or 13.46 percent respectively. The remaining 23 tour operators or 4.42 percent were recorded as private limited company. It is revealed from the following table that the vast majority (79.81 %) of tour operators belonged to the category of single ownership.

**Table 4.20: Distribution of Tour Operators by Type of Ownership**

Types of ownership	Number of Establishments	Percent
Single ownership	415	79.81
Family ownership (family partnership)	12	2.31
Partnership	70	13.46
Private Ltd	23	4.42
Others	-	-
<b>Total</b>	<b>520</b>	<b>100.0</b>

### 4.16 Year of Establishment

A closer look at Table 4.21 reveals that the highest number of tour operators was established during the period from 2010 to 2018. A total of 338 (64.99 %) tour operators were established during this period. It is revealed from the survey data that travel sector is a booming sector as flight journey for the people of Bangladesh has become a new trend.

**Table 4.21: Distribution of Tour Operators by Year of Establishment**

Year of Establishment (calendar year)	Number of Establishment	Percent
Before 1990	6	1.15
1990 - 1994	12	2.31
1995 - 1999	20	3.85
2000 - 2004	53	10.19
2005 - 2009	91	17.50
2010 - 2014	210	40.38
2015 - 2018 (up to June 2018)	128	24.62
<b>Total</b>	<b>520</b>	<b>100.0</b>

#### 4.17 Tour Operator Headship

Information on tour operator headship is detailed in the following table. It is revealed from the following table that out of a total of 520 establishments, as many as 511 establishments, equivalent to 98.27 percent, were headed by male. While only 9 establishments, equivalent to 1.73 percent, were headed by females. Survey findings evidently recognize the existence of enormous gender disparity. It is also obvious that women are greatly underrepresented than their male counterparts.

**Table 4.22: Distribution of Tour Operator Headship**

Type of establishment headship	Number of Establishment	Percent
Male headed	511	98.27
Female headed	9	1.73
<b>Total</b>	<b>520</b>	<b>100.0</b>

#### 4.18 Employment Size

According to the survey result, a total of 2,612 persons and 2,643 persons were reported to be working in tour operator companies for financial years 2016-17 and 2017-18 respectively and many of them were unpaid family workers. From the table below, it is seen that male workers were in vast majority, equivalent to 96.2 percent, in the financial year 2016-17 against 95.9 percent in 2017-18. It is also evident from Table 4.23 that females are much underrepresented in employment of this sector.

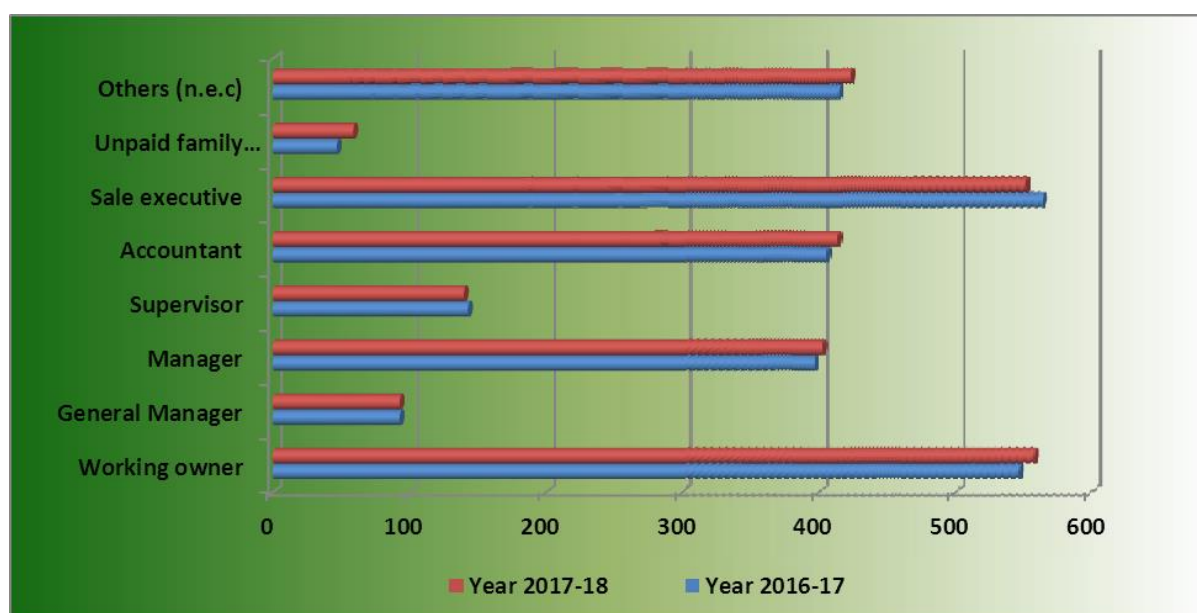
**Table 4.23: Employment Size, 2016-17 & 2017-18**

Type of employees	2016-17 (as on 30 June,2017)			2017-18 (as on 30 June,2018)			Percentage change over previous year
	Male (%)	Female (%)	Total (%)	Male (%)	Female (%)	Total (%)	
Working owner	532 (97.3)	15 (2.7)	547 (100.0)	543 (97.3)	15 (2.7)	558 (100.0)	2.0
General Manager	93 (100.0)	0 (0.0)	93 (100.0)	93 (100.0)	0 (0.0)	93 (100.0)	0.0
Manager	394 (99.2)	3 (0.8)	397 (100.0)	397 (98.5)	6 (1.5)	403 (100.0)	1.5
Supervisor	140 (97.9)	3 (2.1)	143 (100.0)	137 (97.9)	3 (2.1)	140 (100.0)	(-) 2.1
Accountant	383 (94.3)	23 (5.7)	406 (100.0)	391 (94.4)	23 (5.6)	414 (100.0)	2.0



Type of employees	2016-17 (as on 30 June,2017)			2017-18 (as on 30 June,2018)			Percentage change over previous year
	Male (%)	Female (%)	Total (%)	Male (%)	Female (%)	Total (%)	
Sales Executive	529 (93.8)	35 (6.2)	564 (100.0)	514 (93.1)	38 (6.9)	552 (100.0)	(-) 2.1
Unpaid family worker	38 (80.9)	9 (19.1)	47 (100.0)	50 (84.7)	9 (15.3)	59 (100.0)	25.5
Others (n.e.c)	403 (97.1)	12 (2.9)	415 (100.0)	409 (96.5)	15 (3.5)	424 (100.0)	2.2
<b>Total</b>	<b>2,512 (96.2)</b>	<b>100 (3.8)</b>	<b>2,612 (100.0)</b>	<b>2,534 (95.9)</b>	<b>109 (4.1)</b>	<b>2,643 (100.0)</b>	<b>1.2</b>

Chart 4.4: Employment Size, 2016-17 &amp; 2017-18



#### 4.19 Employment Cost, 2016-17

The total amount paid (salaries, wages and other benefits) to the entire working persons (paid employees plus unpaid family workers plus working owners) during the accounting period 2016-17 was estimated at Tk. 434.4 million. The average amount being paid by one establishment per year was reported to be Tk. 8.35 lakh. The average wages and salaries for paid employees (excluding unpaid family workers and their benefits) per person per month were estimated at Tk. 14, 054.6 only. It is to be noted that in many cases unpaid family members received some amount of money as pocket allowances which was recorded in the following table as other benefit.

**Table 4.24: Employment Cost, 2016-17**

(In Million Tk.)

Type of employees	Pay and allowances	Bonus	Others benefit	Total
Working owner	50.9	4.2	20.8	75.9
General Manager	24.8	2.1	0.5	27.4
Manager	82.1	8.9	0.6	91.6
Supervisor	25.6	2.8	0.0	28.4
Accountant	68.3	7.4	0.6	76.3
Sales Executive	79.8	7.1	0.2	87.1
Unpaid family worker	00.0	00.0	1.8	1.8
Others (not elsewhere classified)	41.5	4.0	0.5	45.9
<b>Total</b>	<b>373.0</b>	<b>36.5</b>	<b>25.0</b>	<b>434.4</b>

**4.20 Employment Cost, 2017-18**

The total amount (salaries, wages and other benefits) paid to the entire employees (paid employees plus unpaid family workers plus working owners) during the financial year 2017-18 was estimated at Tk. 451.8 million. The average amount being paid by one establishment per year was reported to be Tk. 8.69 lakh. The average wages and salaries for paid employees (excluding unpaid family workers and their benefits received by them) per person per month was estimated at Tk.14,505.93 only. The employment cost of tour operator grew from Tk.434.4 million to Tk. 451.8 million with a moderate growth of 4.0 percent.

**Table 4.25: Employment Cost, 2017-18**

(In Million Tk.)

Type of employees	Pay and allowances	Bonus	Other benefit	Total
Working owner	48.3	4.4	23.3	76.0
General Manager	25.5	2.3	0.6	28.4
Manager	85.4	9.3	0.5	95.2
Supervisor	26.5	2.8	0.0	29.3
Accountant	70.4	7.9	0.6	78.9
Sale executive	81.9	7.3	0.2	89.4
Unpaid family workers	0.0	0.0	2.0	2.0
Others (not elsewhere classified)	47.5	4.5	0.5	52.5
<b>Total</b>	<b>385.5</b>	<b>38.5</b>	<b>27.7</b>	<b>451.8</b>

#### 4.21 Gross Margin

The value of gross margin for travel agency is derived through the following identity:

Gross margin=

- Sale value of package tour (including air fare, fare of railway/road transport/water transport, hotel/motel/resort, guide and other cost not specifically classified)
- Purchase cost of package tour sold
- + Change in inventories
- Value of recurrent losses due to normal rates of wastage

Here, change in inventories and value of recurrent losses due to normal rates of wastage was appeared to be zero.

Table 4.26 summarized the gross margin (GM) for accounting period 2016-17 and 2017-18 respectively. Total turnover (sale value of package tours) was estimated at Tk. 24,686.6 million and Tk.25, 223.4 million for two consecutive financial years 2016-17 and 2017-18 respectively with an annual growth rate of 2.2 percent. On the other hand, total gross margin was estimated at Tk.1, 644.8 million and Tk. 1,815.2 million for the financial years 2016-17 and 2017-18 respectively. The annual growth rate of gross margin was recorded at 10.3 percent. Turnover appeared to be the highest (95.8 % for 2016-17 and 95.0 % for 2017-18) for outbound package tour followed by domestic package tour (3.8 % for 2016-17 and 4.4 % for 2017-18). Turnover appeared to be the least for inbound package tour which was only 0.4 percent and 0.6 percent for financial years 2016-17 and 2017-18 respectively. Like turnover, gross margin also appeared to be the highest for outbound package tour.

**Table 4.26: Gross Margin from Sale of Package Tours, 2016-17& 2017-18**

(In Million Tk.)

Type of package tour	2016-17			2017-18		
	Turnover/ sale of package tour (%)	Purchase cost of package tour sold (%)	Gross margin from selling of tour package (%)	Turnover/ sale of package tour (%)	Purchase cost of package tour sold (%)	Gross margin from selling of tour package (%)
Domestic package tour	947.4 (3.8)	849.6 (3.7)	97.8 (5.9)	1,115.8 (4.4)	808.4 (3.5)	307.4 (16.9)
Inbound package tour	101.4 (0.4)	90.2 (0.4)	11.2 (0.7)	147.4 (0.6)	122.2 (0.5)	25.2 (1.4)
Outbound package tour	23,637.8 (95.8)	22,102.0 (95.9)	1,535.8 (93.4)	23,960.2 (95.0)	22,477.6 (96.0)	1,482.6 (81.7)
<b>Total</b>	<b>24,686.6 (100.0)</b>	<b>23,041.8 (100.0)</b>	<b>1,644.8 (100.0)</b>	<b>25,223.4 (100.0)</b>	<b>23,408.2 (100.0)</b>	<b>1,815.2 (100.0)</b>

Chart 4.5: Gross Margin from Sale of Package Tours, 2016-17&amp; 2017-18



#### 4.22 Other Revenue

Other revenue for tour operators was recorded at Tk.544.8 million and 600.3 million for financial year 2016-17 and 2017-18 respectively with an annual growth rate of 10.19 percent. The sources and shares of other revenues were rental of buildings/structure (0.7%) and revenue earned from visa processing along with other economic activities (99.93%) for financial year 2016-17. For financial year 2017-18, rental of buildings/structure contributed 0.08 percent, while revenue earned from visa processing and other activities contributed 99.92 percent to other revenues. It is also seen from the table below that the highest revenue was received from visa processing activities.

Table 4.27: Other Revenues, 2016-17 &amp; 2017-18

(In Million Tk.)

Sources of other revenues	Revenue earned		Percent distribution	
	2016-17	2017-18	2016-17	2017-18
Rentals of machineries and equipment	0.0	0.0	0.0	0.0
Rentals of buildings/structure	0.4	0.5	0.07	0.08
Revenue earned from visa processing and other activities	544.4	599.8	99.93	99.92
<b>Total</b>	<b>544.8</b>	<b>600.3</b>	<b>100.0</b>	<b>100.0</b>

#### 4.23: Gross Output

The value of gross output was calculated as follows:

Gross output =

- Gross margin
- + Other revenues
- + Value of own-account fixed assets
- + Change in work-in –progress
- + Change in inventories of finished goods
- + Change in inventories of goods purchased for resale in the same condition as received

For travel agencies, value of own-account fixed assets, change in work-in-progress, change in inventories of finished goods, and change in inventories of goods purchased for resale in the same condition as received were appeared to be zero.

Table 4.28 summarizes the annual gross output of tour operators for financial years 2016-17 and 2017-18. Gross output was estimated at Tk. 2,189.6 million and Tk. 2,415.5 million for financial years 2016-17 and 2017-18 respectively. Following table also disclose the fact that gross output of tour operators working in Bangladesh witnessed a rapid annual growth of 10.32 percent.

**Table 4.28: Gross Output, 2016-17 & 2017-18**

(In Million Tk.)

Sources of outputs	Gross output(GO)		Percentage change over previous year
	2016-17	2017-18	
Gross margin from sale package tour	1,644.8	1,815.2	10.3
Rentals of machineries and equipment	0.0	0.0	0.0
Rentals of buildings/structures	0.4	0.5	25.0
Revenue received from visa processing and other activities	544.4	599.8	10.18
<b>Total</b>	<b>2,189.6</b>	<b>2,415.5</b>	<b>10.32</b>

#### 4.24 Intermediate Consumption, 2016-17 & 2017-18

Intermediate Consumption (IC) was not directly available from the accounting reports of the establishments (tour operators) and it was calculated from different data items in the following principal groups (for detail see appendix Table)

Intermediate consumption =

- Cost of raw materials and supplies
- + Cost of gas, fuel and electricity purchased
- + Cost of water and sewerage services
- + Purchase of services except rentals of fixed assets
- + Rental payments

The Intermediate Consumption (IC) for a total of 520 tour operators stood at Tk. 212.0 million and Tk. 217.6 million for the financial years 2016-17 and 2017-18 respectively with a small annual growth rate of 2.64 percent.

**Table 4.29: Intermediate Consumption (IC), 2016-17 & 2017-18**

(In Million Tk.)

Year	Intermediate Consumption (IC)	Percentage change over one year
2016-17	212.0	-
2017-18	217.6	2.64

#### 4.25 Gross Value Added

Gross value added (GVA) has been calculated as the difference between the gross outputs and the intermediate consumption. Total gross value added has been calculated based on the following formula:

Gross value added =

Gross output

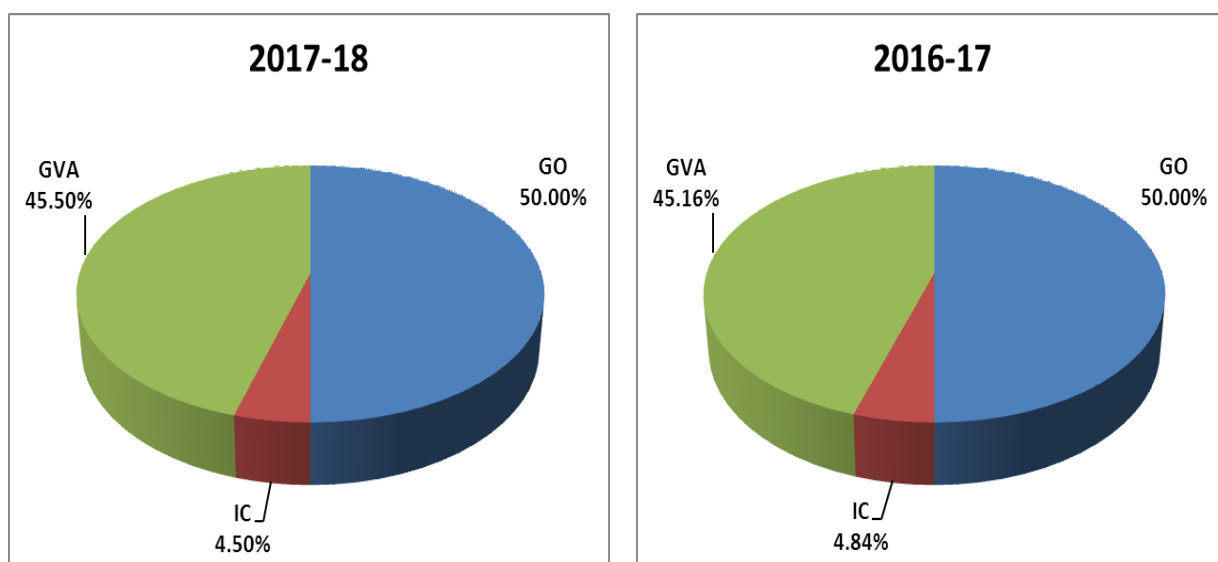
- Intermediate consumption

Gross value added for a total of 520 tour operators was estimated at Tk. 1,977.6 million and Tk. 2,197.9 million for financial year 2016-17 and 2017-18 respectively. It is obvious from the following table that annual gross value added experienced a rapid growth of 11.14 percent. Gross value added per establishment per annum appeared to be Tk.3.80 million and Tk.4.23 million for financial year 2016-17 and 2017-18 respectively.

**Table 4.30: Gross Value Added (GVA), 2016-17&2017-18**

(In Million Tk.)

Year	Output	Intermediate consumption (IC)	Gross value added (GVA)	GVA growth	GVA per establishment per year
2016-17	2,189.6	212.0	1,977.6	NA	3.80
2017-18	2,415.5	217.6	2,197.9	11.14	4.23

**Chart 4.6: Gross Value Added (GVA), 2016-17&2017-18****4.26 Output per Employee**

Output per employee was obtained by dividing tour operators' gross output by its total number of employees (paid employees plus unemployed family workers plus working owners). Yearly output per employee was estimated at Tk.0.84 million and Tk.0.91 million for financial years 2016-17 and 2017-18 respectively. This indicator reflects the change in the input coefficient of labour and can be used in the analysis of labour requirements.

**Table 4.31: Output per Employee, 2016-17 & 2017-18**

(In Million Tk.)

Year	Gross output	Number of persons engaged	Yearly output per person engaged
2016-17	2,189.6	2,612	0.84
2017-18	2,415.5	2,643	0.91

**4.27 Gross Value Added per Employee**

Gross value added per employee per annum was obtained by dividing tour operators' gross value added by its total number of employees. Yearly gross value added per employees was estimated at Tk. 0.76 million and Tk. 0.83 million for financial year 2016-17 and 2017-18 respectively. Calculation of the value added per person engaged can be used for estimating the trends in labour productivity.

**Table 4.32: Gross Value Added (GVA) per Employee, 2016-17 & 2017-18**

(In Million Tk.)

Year	Gross value added (GVA)	Number of persons engaged	Yearly value added per employee
2016-17	1,977.6	2,612	0.76
2017-18	2,197.9	2,643	0.83

#### 4.28 Sequence of Accounts

An attempt was taken to construct the sequence of accounts of Tour Operator at current prices for financial year 2016-17 and 2017-18. The sequence of accounts is a systematic presentation of accounts which highlights various reference aggregates such as value added, disposable income, savings and the net lending (or borrowing). Sequence of accounts is generally constructed for institutional sectors but it can also be constructed for industries/establishments. Sequence of accounts of Tour Operator presented below was prepared based on the data available from the survey following established international guidelines and standards.

##### A. Production Account

In the following table, the production account in gross terms records output at basic prices and intermediate consumption at purchasers' prices as use. Gross value added (GVA) is a balancing item. Table 4.33 recorded Tk. 2,189.6 million and Tk. 2,415.5 million as output and Tk. 1,977.6 million and Tk. 2,197.9 million as value added (balancing item) for financial years 2016-17 and 2017-18 respectively.

**Table 4.33: Production Account**

(In Million Tk.)

Uses		Transactions	Resources	
2017-18	2016-17		2016-17	2017-18
		Output(basic price)	2,189.6	2,415.5
217.6	212.0	Intermediate consumption		
<b>2,197.9</b>	<b>1,977.6</b>	<b>Gross Value Added</b>		
<b>2415.5</b>	<b>2,189.6</b>	<b>Column Total</b>	<b>2,189.6</b>	<b>2,415.5</b>

##### B. Generation of Income Account

The generation of income account shows the derivation of operating surplus/mixed income. Operating surplus / mixed income is equal to gross value added less the sum of compensation of employees and taxes less subsidies on production and imports. Operating surplus/ mixed income is a balancing item of Generation of income accounts. From table 4.34 it is seen that the gross operating surplus/mixed income appeared to be Tk. 1,543.2 million and Tk. 1,746.1 million for financial year 2016-17 and 2017-18 respectively with an annual growth rate of 13.15 percent. Gross operating surplus/ mixed income per establishment per month was documented at Tk. 2, 47,307.69 and 2, 79,823.77 for accounting period 2016-17 and 2017-18 respectively.



**Table 4.34: Generation of Income Account**

(In Million Tk.)

Uses		Transactions	Resources	
2017-18	2016-17		2016-17	2017-18
		Value added	1,977.6	2,197.9
451.8	434.4	Compensation of employees		
		Tax less subsidies on product		
		Other taxes less subsidies on production		
<b>1,746.1</b>	<b>1,543.2</b>	<b>Gross operating surplus/mixed income</b>		
2,197.9	1,977.6	Column Total	1,977.6	2,197.9

**C. Allocation of Primary Income Account**

The allocation of primary income shows the derivation of national income. The primary income includes property income (rent, interest dividends, etc.). Allocation of primary income for a total of 520 tour operators for accounting period 2016-17 and 2017-18 can be seen in table no 4.35. Balance of primary income (balancing item) was estimated at Tk. 1,489.50 million and Tk. 1,681.50 million for financial years 2016-17 and 2017-18 respectively. Balance of primary income of tour operators enjoyed a wonderful growth of 12.85 percent.

**Table 4.35: Allocation of Primary Income Account**

(In Million Tk.)

Uses		Transactions	Resources	
2017-18	2016- 17		2016-17	2017-18
		Operating surplus/mixed income	1,543.2	1,746.1
		Taxes less subsidies on production		
66.2	54.5	Property income (interest, dividends, rent, withdrawals)	0.8	1.6
<b>1,681.50</b>	<b>1,489.50</b>	<b>Balance of Primary Income</b>		
<b>1,747.70</b>	<b>1,544.00</b>	<b>Colum Total</b>	<b>1,544.0</b>	<b>1,747.70</b>

**D. Secondary Distribution of Income Account**

The secondary distribution of income account shows the derivation of disposable income from balance of primary income by taking into account redistribution of income through taxes, social security contributions and benefits, and other transfers. Secondary distribution of income is shown in the following table no 4.63 with balancing item disposable income. As per findings available from the survey, disposable income was recorded at Tk. 1,473.30 million and Tk. 1,662.60 million for financial years 2016-17 and 2017-18 respectively. Annual growth rate was found to be 12.89

percent. Disposable income per establishment per month stood at Tk.2, 36,105.76 and Tk.2, 66,442.30 for financial years 2016-17 and 2017-18 respectively.

**Table 4.36: Secondary Distribution of Income Account**

(In Million Tk.)

Uses		Transaction	Resources	
2017-18	2016-17		2016-17	2017-18
		Balance of primary income	1,489.50	1,681.50
18.9	16.2	Current taxes on income and wealth		
		Social contributions		
		Social benefits		
		Other current transfer		
<b>1,662.60</b>	<b>1,473.30</b>	<b>Disposable income, net</b>		
<b>1,681.50</b>	<b>1,489.50</b>	<b>Column Total</b>	<b>1,489.50</b>	<b>1,681.50</b>

#### E. Use of Income Account

The use of income account shows disposable income as a resource. Disposable income is obtained from the secondary distribution of income account. Balancing item of use of income account is saving. Table 4.37 transpires that the saving (gross) was Tk. 1,473.30 million and Tk. 1,662.60 million for financial year 2016-17 and 2017-18 respectively.

**Table 4.37: Use of Income Account**

(In Million Tk.)

Uses		Transaction	Resources	
2017-18	2016-17		2016-17	2017-18
		Disposable income, net	1,473.30	1,662.60
		Final consumption expenditure		
<b>1,662.60</b>	<b>1,473.30</b>	<b>Saving , gross</b>		
<b>1,662.60</b>	<b>1,473.30</b>	<b>Column Total</b>	<b>1,473.30</b>	<b>1,662.60</b>

#### F. Capital Account

The capital account shows how saving and capital transfers are available to fund capital formation and capital consumption with net lending or borrowing as the balancing item. It is revealed from the following table no 4.38 that net lending appeared to be Tk. 1,470.2 million and Tk. 1,660.20 million

for financial years 2016-17 and 2017-18 respectively which means that this sector is providing financial resources to other sector of the economy.

**Table 4.38: Capital Account**

(In Million Tk.)

Changes in asset		Transaction	Changes in Liabilities and net worth	
2017-18	2016-17		2016-17	2017-18
		Saving, Gross	1,473.30	1,662.60
2.4	3.1	Gross fixed capital formation		
		Change in inventories		
		Acquisition less disposal of valuables		
		Acquisition less disposals of non-produced /nonfinancial assets		
		Capital transfers, receivable		
		Capital transfers, payable		
1,660.20	1,470.20	Net lending (+)/ Net borrowing (-)		
1662.60	1473.30	Column Total	1,473.30	1,662.60

## C. Tour and Travel Agencies

### 4.29 Types of ownership

Currently a total of 1,136 tour and travel agencies (establishments those act both as tour operator and travel agent) are working in Bangladesh. Out of total 1,136 agencies, as many as 888 agencies or 78.17 percent were individually owned or operated under single ownership. The number of tour and travel agencies under family ownership and partnership were found to be 53 or 4.67 percent and 114 or 10.04 percent respectively. The remaining 81 agencies or 7.13 percent were recorded as private limited company. It is revealed from the following table that the vast majority (78.17 %) of tour and travel agencies belonged to the category of single ownership.

**Table 4.39: Distribution of Tour and Travel Agencies by Type of Ownership**

Types of ownership	Number of Establishments	Percent
Single ownership	888	78.17
Family ownership (family partnership)	53	4.67
Partnership	114	10.04
Private Ltd	81	7.13
<b>Total</b>	<b>1,136</b>	<b>100.0</b>

#### 4.30 Year of Establishment

A closer look at Table 4.40 reveals that the highest number of tour and travel agencies was established during 2010 to 2018. A total of 666 (58.63 %) tour and travel agencies was established during this period. It is revealed from the following table that this sector witnessed a rapid expansion during 2010 to 2014. It is also evident from the survey data that tour and travel agency is a flourishing sector as travel by air has become a new trend for the people of Bangladesh.

**Table 4.40: Distribution of Tour and Travel Agencies by Year of Establishment**

Year of Establishment (calendar year)	Number of Establishment	Percent
Before 1990	65	5.7
1990 - 1994	24	2.1
1995 - 1999	57	5.0
2000 - 2004	105	9.3
2005 - 2009	219	19.3
2010 -2014	406	35.7
2015 - 2018 (up to June2018)	260	22.9
<b>Total</b>	<b>1,136</b>	<b>100.0</b>

#### 4.31 Headship

Information on tour and travel agency headship is detailed in the following table. It is revealed from the following table that out of a total of 1,136 agencies, as many as 1,124 agencies or 98.94 percent were headed by male. While only 12 agencies or 1.06 percent were headed by female. This information clearly acknowledges the existence of enormous gender disparity.

**Table4.41: Distribution of Tour and Travel Agency Headship**

Type of headship	Number of Establishment	Percent
Male headed	1,124	98.94
Female headed	12	1.06
<b>Total</b>	<b>1,136</b>	<b>100.0</b>

#### 4.32 Employment Size

According to the survey result, a total of 6,844 persons and 7,165 persons were reported to be working in tour and travel agencies (establishments those perform economic activities as travel agent and tour operator) for financial year 2016-17 and 2017-18 respectively and many of them were unpaid family workers. From the table below, it is understood that male workers were in vast majority; 96.5 percent in fiscal year 2016-17 against 95.1 percent in fiscal year 2017-18. It is also

evident from the table below that females were much underrepresented in employment of this sector.

**Table 4.42: Employment Size, 2016-17 & 2017-18**

Type of employees	2016-17 (as on 30 June, 2017)			2017-18 (as on 30 June, 2018)			Percentage change over previous year
	Male (%)	Female (%)	Total (%)	Male (%)	Female (%)	Total (%)	
Working owner	1,274 (96.6)	45 (3.4)	1,319 (100.0)	1,294 (96.4)	49 (3.6)	1,343 (100.0)	1.8
General Manager	264 (98.5)	4 (1.5)	268 (100.0)	280 (98.6)	4 (1.4)	284 (100.0)	6.0
Manager	986 (96.9)	32 (3.1)	1,018 (100.0)	1,022 (94.7)	57 (5.3)	1,079 (100.0)	6.0
Supervisor	389 (95.1)	20 (4.9)	409 (100.0)	402 (95.3)	20 (4.7)	422 (100.0)	3.2
Accountant	933 (98.7)	12 (1.3)	945 (100.0)	949 (98.8)	12 (1.2)	961 (100.0)	1.7
Sales Executive	1,582 (94.2)	97 (5.8)	1,680 (100.0)	1,611 (91.5)	150 (8.5)	1,761 (100.0)	4.8
Unpaid family worker	105 (96.3)	4 (3.7)	109 (100.0)	101 (96.2)	4 (3.8)	105 (100.0)	(-)3.7
Others (n.e.c)	1,071 (97.8)	24 (2.2)	1,095 (100.0)	1,156 (95.6)	53 (4.4)	1,209 (100.0)	10.4
<b>Total</b>	<b>6,605 (96.5)</b>	<b>239 (3.5)</b>	<b>6,844 (100.0)</b>	<b>6,816 (95.1)</b>	<b>349 (4.9)</b>	<b>7,165 (100.0)</b>	<b>4.7</b>

#### 4.33 Employment Cost for 2016-17

The total amount paid (salaries, wages and other benefits) to the total workers (paid employees plus unpaid family workers plus working owners) during the accounting period 2016-17 was estimated at Tk. 1,240.5 million. The average amount being paid by one establishment per year was reported to be Tk. 10.92 lakh. The average wages and salaries for paid employees (excluding unpaid family workers and benefits received by them) per employee per month were estimated at Tk.15, 300.67 only. It is to be noted that in many cases unpaid family members received some amount of money as pocket allowances which was recorded in the following table as other benefits.

**Table 4.43: Employment Cost, 2016-17**

(In Million Tk.)

Type of employees	Pay and allowances	Bonus	Others benefit	Total
Working owner	242.2	12.7	74.6	329.5
General Manager	69.1	7.0	1.3	77.4
Manager	218.1	21.1	2.5	241.7
Supervisor	73.1	6.9	1.1	81.1
Accountant	148.0	15.8	2.4	166.2
Sales Executive	225.5	21.0	1.4	247.9
Unpaid family worker	0	0	3.9	3.9
Others (not elsewhere classified)	82.4	8.8	1.6	92.8
<b>Total</b>	<b>1,058.4</b>	<b>93.3</b>	<b>88.8</b>	<b>1,240.5</b>

**Chart 4.7: Employment Cost, 2016-17****4.34 Employment Cost for 2017-18**

The total amount (salaries, wages and other benefits) paid to the total workers during the financial year 2017-18 were estimated at Tk. 1,494.4 million. The average amount being paid by one establishment per year was reported to be Tk. 13.15 lakh. The average wages and salaries for paid employees (excluding unpaid family workers and benefits received by them) per employee per month was estimated at Tk. 17,561.38 only. The employment cost grew from Tk. 1,240.5 million in 2016-17 to Tk. 1,494.4 million in 2017-18 with an annual growth rate of 20.47 percent.

**Table 4.44: Employment Cost, 2017-18**

(In Million Tk.)

Type of employees	Pay and allowances	Bonus	Other benefit	Total
Working owner	240.9	13.5	85.0	339.4
General Manager	76.3	8.2	1.4	85.9
Manager	243.3	24.5	2.7	270.5
Supervisor	77.6	7.3	0.5	85.4
Accountant	161.5	16.7	2.8	181.0
Sales Executive	251.1	24.2	1.6	276.9
Unpaid family worker	0.00	0.00	6.6	6.6
Others (not elsewhere classified)	144.9	100.7	3.1	248.8
<b>Total</b>	<b>1195.6</b>	<b>195.1</b>	<b>103.7</b>	<b>1494.5</b>

**4.35 Gross Margin from Sale of Package Tours**

The gross margin from sale of package tours for tour and travel agencies (establishments those perform economic activities as travel agent and tour operator) was derived through the following identity:

Gross margin=

Sale of package tours (including air fare, fare of railway/road transport/water transport, hotel/motel/resort, guide and other cost not specifically classified plus all taxes)

- Purchase cost of package tours sold

+ Change in inventories

- Value of recurrent losses due to normal rates of wastage

Here, change in inventories and value of recurrent losses due to normal rates of wastage was appeared to be zero.

Table 4.45 summarized the annual gross margin (GM) for accounting period 2016-17 and 2017-18 respectively. Total annual turnover (sale value of package tours) was estimated at Tk. 32,541.62 million and Tk. 40,012.59 million for financial year 2016-17 and 2017-18 respectively with an annual growth rate of 22.95 percent. On the other hand, total annual gross margin was estimated at Tk. 2,561.95 million and 3,153.00 million for financial year 2016-17 and 2017-18 respectively. This information indicates that the gross margin witnessed a high growth of 23.07 percent. It is transpired from the following table that turnover appeared to be the highest (92.50 % for 2016-17 and 93.80 % for 2017-18) for outbound package tours followed by domestic package tours (6.40 % for 2016-17 and 5.1 % for 2017-18). Turnover appeared to be the least for inbound package tour which was only 1.1 percent for both the financial years 2016-17 and 2017-18. Like turnover, gross

margin was also appeared to be the highest for outbound package tours. Gross margin as percent of turnover was recorded at 7.87 percent and 7.88 percent for financial years 2016-17 and 2017-18 respectively which indicated that gross margin as percent of turnover also improved, rising from 7.8 percent in 2016-17 to 7.88 percent in 2017-18.

**Table 4.45: Gross Margin from Sale of Package Tours, 2016-17 & 2017-18**

(In Million Tk.)

Type of package tour sold	2016-17			2017-18		
	Turnover/ sale of package tour (%)	Purchase cost of package tour sold (%)	Gross margin from sale of tour package (%)	Turnover/ sale value of package tour (%)	Purchase cost of package tour sold (%)	Gross margin from sale of tour package (%)
Domestic package tour	2,083.94 (6.4)	1,929.22 (6.4)	154.72 (6.0)	2,049.49 (5.1)	1,923.13 (5.2)	126.36 (4.0)
Inbound package tour	359.74 (1.1)	338.38 (1.1)	21.36 (0.8)	433.88 (1.1)	411.18 (1.1)	22.70 (0.7)
Outbound package tour	30,097.94 (92.5)	27,712.07 (92.4)	2,385.87 (93.1)	37,529.22 (93.8)	34,525.29 (93.7)	3,003.93 (95.3)
<b>Total</b>	<b>32,541.62 (100.0)</b>	<b>29,979.67 (100.0)</b>	<b>2,561.95 (100.0)</b>	<b>40,012.59 (100.0)</b>	<b>36,859.59 (100.0)</b>	<b>3,153.00 (100.0)</b>

#### 4.36 Gross Margin from Sale of Tickets

The gross margin from sale of tickets (excluding sale of tickets counted in package tours) for tour and travel agencies (establishments those perform economic activities as travel agent and tour operator) was derived through the following identity:

Gross margin=

Sale of tickets (excluding sale of tickets counted in package tours)

- Purchase cost of tickets (excluding purchase cost of tickets counted in package tours)

+ Change in inventories

- Value of recurrent losses due to normal rates of wastage

Here, change in inventories and value of recurrent losses due to normal rates of wastage was appeared to be zero.

Table 4.46 summarized the annual Gross Margin (GM) from sale of tickets for accounting period 2016-17 and 2017-18 respectively. Total yearly turnover (sale of tickets) was estimated at Tk. 56,678.0 million and Tk. 64,509.7 million for financial year 2016-17 and 2017-18 respectively with an annual growth of 13.82 percent. On the other hand, agencies had an aggregate annual gross margin of Tk. 4,770.7 million and Tk. 5,259.1 million for financial years 2016-17 and 2017-18 respectively. It is transpired from the following table that annual turnover appeared to be the highest (83.26% for 2016-17 and 86.21 % for 2017-18) for international airline followed by domestic airline (15.02 % for



2016-17 and 12.24 % for 2017-18). Like annual turnover, annual gross margin was also appeared to be the highest for international airline. Gross margin as percent of turnover was recorded at 8.42 percent and 8.15 percent for financial years 2016-17 and 2017-18 respectively.

**Table 4.46: Gross Margin from Sale of Tickets, 2016-17& 2017-18**

(In Million Tk.)

Type of tickets sold	2016-17			2017-18		
	Turnover/ sale value of tickets (%)	Purchase cost of tickets sold (%)	Gross margin from sale of tickets (%)	Turnover/ sale value of tickets (%)	Purchase cost of tickets (%)	Gross margin from sale of tickets (%)
Domestic Airlines	8,512.3 (15.02)	7,295.8 (14.06)	1,216.5 (25.50)	7,897.8 (12.24)	6,944.9 (11.72)	952.9 (18.12)
International Airlines	47,191.9 (83.26)	43,676.4 (84.14)	3,515.5 (73.69)	55,615.3 (86.21)	51,344.0 (86.66)	4,271.3 (81.22)
Railway/bus (overseas)	963.2 (1.70)	925.5 (1.78)	37.8 (0.79)	984.9 (1.53)	951.1 (1.61)	33.8 (0.64)
Other transports (n.e.c)	10.7 (0.02)	9.70 (0.02)	1.0 (0.02)	11.6 (0.02)	10.5 (0.02)	1.1 (0.02)
<b>Total</b>	<b>56,678.0 (100.0)</b>	<b>51,907.3 (100.0)</b>	<b>4,770.7 (100.00)</b>	<b>64,509.7 (100.0)</b>	<b>59,250.6 (100.0)</b>	<b>5,259.1 (100.0)</b>

#### 4.37 Other Revenue

The other revenue for tour and travel agencies amounted to Tk. 1,127.19 million and Tk. 1,341.6 million for financial year 2016-17 and 2017-18 respectively which indicated a tremendous annual growth rate of 19.02 percent. The sources and shares of other revenues were rental of buildings/structure (0.13 %) and revenue earned from visa processing along with other economic activities (99.87 %) for financial year 2016-17. For financial year 2017-18, rental of buildings/structure contributed 0.11 percent, while revenue earned from visa processing and other activities contributed 99.89 percent. It also seen from the table below that the highest revenue was received from activities related to visa processing.

**Table 4.47: Other Revenues, 2016-17 &2017-18**

(In Million Tk.)

Sources of other revenues	Revenue earned (%)		Percentage change over previous year
	2016-17	2017-18	
Rentals of buildings/structure	1.46 (0.13)	1.49 (0.11)	2.05
Revenue earned from visa processing and other activities	1,125.73 (99.87)	1,340.11 (99.89)	19.04
<b>Total</b>	<b>1,127.19 (100.0)</b>	<b>1,341.6 (100.0)</b>	<b>19.02</b>

#### 4.38: Gross Output

The value of gross output was calculated as follows:

Gross output =

- Gross margin received from sale of package tours
- + Gross margin received from sale of tickets (not included/counted in package tour)
- + Other revenues
- + Value of own-account fixed assets
- + Change in work-in –progress
- + Change in inventories of finished goods
- + Change in inventories of goods purchased for resale in the same condition as received

Value of own-account fixed assets, change in work-in–progress, change in inventories of finished goods, and change in inventories of goods purchased for resale in the same condition as received were appeared to be zero for tour and travel agencies.

Table 4.48 summarizes the total annual gross output of tour and travel agencies for financial years 2016-17 and 2017-18. Gross output was documented at Tk. 8,459.84 million and Tk. 9,753.70 million for financial years 2016-17 and 2017-18 respectively. Following table also disclose the fact that gross output witnessed a rapid growth of 15.29 percent.

**Table 4.48: Gross Output, 2016-17 & 2017-18**

(In Million Tk.)

Sources of outputs	Gross output(GO)		Percentage change over one year
	2016-17	2017-18	
Gross margin from sale of package tour (Table:4.45)	2,561.95	3,153.00	23.11
Gross margin from sale of tickets	4,770.70	5,259.10	10.24
Rentals of machineries and equipment	0.0	0.0	0.0
Rentals of buildings/structures	1.46	1.49	2.05
Revenue received from visa processing and other activities	1,125.73	1,340.11	19.04
<b>Total</b>	<b>8,459.84</b>	<b>9,753.70</b>	<b>15.29</b>

#### 4.39 Intermediate Consumption, 2016-17 & 2017-18

Intermediate consumption (IC) was not directly available from the accounting reports of the tour and travel agencies and it was calculated from different data items in the following principal groups (for detail see appendix Table)

Intermediate consumption =

- Cost of raw materials and supplies
- + Cost of gas, fuel and electricity purchased
- + Cost of water and sewerage services
- + Purchase of services except rentals of fixed assets
- + Rental payments

Using the above formula, the Intermediate Consumption (IC) stood at Tk. 629.4 million and Tk. 651.8 million for the financial years 2016-17 and 2017-18 respectively. Annual growth rate of intermediate consumption was recorded of 3.56 percent.

**Table 4.49: Intermediate Consumption (IC), 2016-17 & 2017-18**

(In Million Tk.)

Year	Intermediate Consumption (IC)	Percentage change over one year
2016-17	629.40	-
2017-18	651.80	3.56

#### 4.40 Gross Value Added

Gross value added (GVA) was calculated as the difference between the gross outputs and the intermediate consumption. Total gross value added was calculated based on the following formula:

- Gross value added =
- + Gross output
  - Intermediate consumption

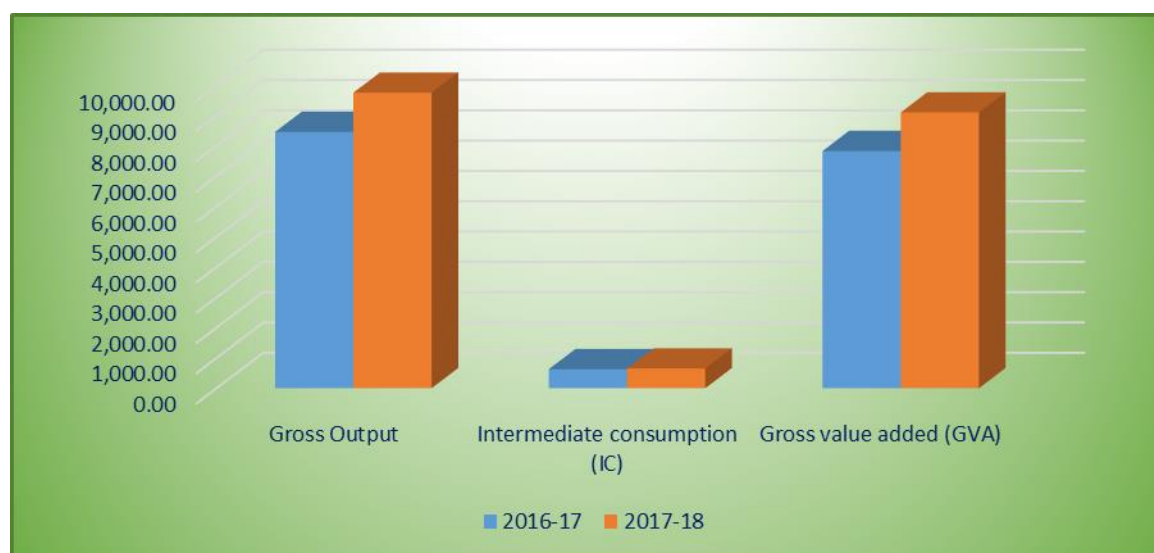
Following table demonstrates that the annual Gross Value Added (GVA) for tour and travel agencies. The agencies recorded Gross Value Added (GVA) of Tk. 7,830.44 million and Tk. 9,101.9 million for financial year 2016-17 and 2017-18 respectively. It is also evident from the following table that the gross value added of the agencies experienced a high annual growth of 16.24 percent. Gross value added per establishment per annum was recorded at Tk. 6.89 million and Tk. 8.01 million for financial year 2016-17 and 2017-18 respectively.

**Table 4.50: Gross Value Added (GVA), 2016-17&2017-18**

(In Million Tk.)

Year	Output	Intermediate consumption (IC)	Gross value added (GVA)	GVA growth	GVA per establishment per year
2016-17	8,459.84	629.40	7,830.44	-	6.89
2017-18	9,753.70	651.80	9,101.90	16.24	8.01

Chart 4.8: Gross Value Added (GVA), 2016-17&amp;2017-18



#### 4.41 Gross Output per Employee

Output per employee per year was obtained by dividing agencies' yearly gross output by its total number of workers (paid employees plus unpaid family worker plus working owners). Output per employee per year was estimated at Tk. 1.24 million and Tk. 1.36 million for financial year 2016-17 and 2017-18 respectively. This information endorsed that, on an average, every employee at agencies contributed Tk. 1.24 million and Tk. 1.36 million in gross outputs for year 2016-17 and 2017-18 respectively. This indicator reflected the change in the input coefficient of labour and can be used in the analysis of labour requirements.

Table 4.51: Output per Employee, 2016-17&amp;2017-18

(In Million Tk.)

Year	Gross output	Number of employees	Yearly output per employee
2016-17	8,459.84	6,844	1.24
2017-18	9,753.70	7,165	1.36

#### 4.42 Gross Value Added per Employee

Gross value added per employee per annum was obtained by dividing agencies' annual Gross Value Added (GVA) by its total number of workers (paid employees plus unpaid family workers plus working owners). Yearly Gross Value Added (GVA) per employee was estimate at Tk. 1.14 million and Tk. 1.27 million for financial year 2016-17 and 2017-18 respectively. Gross value added per employee per annum was increased by 11.40 percent.

**Table 4.52: Gross Value Added (GVA) per Person employed, 2016-17&2017-18**

(In Million Tk.)

Year	Gross value added (GVA)	Number of employees	Yearly value added per employee
2016-17	7,830.44	6,844	1.14
2017-18	9,101.90	7,165	1.27

**4.43 Sequence of Accounts**

An attempt was taken to construct the sequence of accounts for tour and travel agencies at current prices for financial year 2016-17 and 2017-18. Sequence of accounts is appended below.

**A. Production Account**

In the following table, the production account in gross terms for financial year 2016-17 and 2017-18 records output at basic prices and intermediate consumption at purchasers' prices as use. Gross value added (GVA) is a balancing item. Table 4.53 recorded Tk. 8,459.84 million and Tk. 9,753.70 million as output and TK. 7,830.44 million and Tk. 9,101.9 million as value added for financial years 2016-17 and 2017-18 respectively. It is emerged from the following table that value added enjoyed a vibrant growth of 16.23 percent.

**Table 4.53: Production Account**

(In Million Tk.)

Uses		Transactions	Resources	
2017-18	2016-17		2016-17	2017-18
		Output(basic price)	8,459.84	9,753.70
651.80	629.40	Intermediate consumption		
<b>9,101.90</b>	<b>7,830.44</b>	<b>Gross value added</b>		
<b>9,753.70</b>	<b>8,459.84</b>	<b>Column Total</b>	<b>8,459.84</b>	<b>9,753.70</b>

**B. Generation of Income Account**

The generation of income account shows the derivation of operating surplus/mixed income. Operating surplus / mixed income is equal to gross value added less the sum of compensation of employees and taxes less subsidies on production and imports. Operating surplus/ mixed income is a balancing item of Generation of income accounts. From table 4.54 it is seen that the operating surplus/mixed income appeared to be Tk. 6,588.94 million and Tk. 7,607.50 million for financial years 2016-17 and 2017-18 respectively with an annual growth of 15.46 percent. Gross operating surplus per establishment per month was documented at Tk. 4, 83,343.60 and Tk. 558,061.91 for accounting period 2016-17 and 2017-18 respectively.

Table 4.54: Generation of Income Account

(In Million Tk.)

Uses		Transactions	Resources	
2017-18	2016-17		2016-17	2017-18
		Value added	7,830.44	9,101.90
1,494.4	1,241.5	Compensation of employees		
		Tax less subsidies on product		
		Other taxes less subsidies on production		
<b>7,607.50</b>	<b>6,588.94</b>	<b>Gross operating surplus/mixed income</b>		
<b>9,101.90</b>	<b>7,830.44</b>	<b>Column Total</b>	<b>7,830.44</b>	<b>9,101.90</b>

### C. Allocation of Primary Income Account

The allocation of primary income account shows the derivation of national income. The primary incomes include property income (rent, interest dividends, etc.). Balance of primary income for accounting period 2016-17 and 2017-18 can be seen from following table. Balance of primary income was estimated at Tk. 6,317.42 million and Tk. 7,296.98 million for financial years 2016-17 and 2017 -18 respectively.

Table 4.55: Allocation of Primary Income Account

(In Million Tk.)

Uses		Transactions	Resources	
2017-18	2016- 17		2016-17	2017-18
		Operating surplus/mixed income	6,588.94	7,607.50
		Taxes less subsidies on production		
314.60	274.10	Property income	2.58	4.08
<b>7,296.98</b>	<b>6,317.42</b>	<b>Balance of Primary Income</b>		
<b>7,611.58</b>	<b>6,591.52</b>	<b>Column Total</b>	<b>6,591.52</b>	<b>7,611.58</b>

### D. Secondary Distribution of Income Account

The secondary distribution of income account shows the derivation of disposable income from balance of primary income by taking into account redistribution of income through taxes, social security contributions and benefits, and other transfers. Secondary distribution of income account is shown in the following table with balancing item disposable income. Yearly disposable income was

estimated at Tk. 6,247.02 million and Tk. 7,227.68 million for financial year 2016-17 and 2017-18 respectively. Average disposable income per establishment per month stood at Tk. 4, 58,261.44 and Tk. 5, 30,221.54 for financial year 2016-17 and 2017-18 respectively.

**Table 4.56: Secondary Distribution of Income Account**

(In Million Tk.)

Uses		Transaction	Resources	
2017-18	2016-17		2016-17	2017-18
		Balance of primary income	6,317.42	7,296.98
69.30	70.40	Current taxes on income and wealth		
		Social contributions		
		Social benefits		
		Other current transfer		
<b>7,227.68</b>	<b>6,247.02</b>	<b>Disposable income, net</b>		
<b>7,296.98</b>	<b>6,317.42</b>	<b>Column Total</b>	<b>6,317.42</b>	<b>7,296.98</b>

#### E. Use of Income Account

The use of income account shows disposable income as a resource. Disposable income is obtained from the secondary distribution of income account. Balancing item of use of income account is saving. Table 4.57 transpire that the saving (gross) of tour and travel agencies for accounting period 2016-17 and 217-18 was Tk. 6,247.02 million and Tk. 7,227.68 million respectively.

**Table 4.57: Use of Income Account**

(In Million Tk.)

Uses		Transaction	Resources	
2017-18	2016-17		2016-17	2017-18
		Disposable income, net	6,247.02	7,227.68
		Final consumption expenditure		
<b>7,227.68</b>	<b>6,247.02</b>	<b>Saving , gross</b>		
<b>7,227.68</b>	<b>6,247.02</b>	<b>Column Total</b>	<b>6,247.02</b>	<b>7,227.68</b>

#### F. Capital Account

The capital account shows how saving and capital transfers available to fund capital formation and capital consumption with net lending or borrowing as the balancing item. It is revealed from the following table that net lending for tour and travel agencies appeared to be Tk. 6,234.42 million and

Tk. 7,212.38 million for financial years 2016-17 and 2017-18 respectively which means that this sector is providing financial resources to other sectors of the country's economy.

**Table 4.58: Capital Account**

(In Million Tk.)

Changes in assets		Transaction	Changes in Liabilities and net worth	
2017-18	2016-17		2016-17	2017-18
		Saving, Gross	6,247.02	7,227.68
15.20	12.30	Gross fixed capital formation		
		Change in inventories		
		Acquisition less disposal of valuables		
0.10	0.30	Acquisition less disposals of non-produced/nonfinancial assets		
		Capital transfers, receivable		
		Capital transfers, payable		
<b>7,212.38</b>	<b>6,234.42</b>	<b>Net lending (+)/ Net borrowing (-)</b>		
<b>7227.68</b>	<b>6247.02</b>	<b>Column Total</b>	<b>6,247.02</b>	<b>7,227.68</b>

#### 4.44 Total Gross Value Added, 2016-17

Following table shows the Gross Value Added (GVA) for a total of 3,688 establishments (travel agent, tour operator and tour and travel agencies) for financial year 2016-17. The total GVA was estimated at Tk. 19,901.04 million. Out of total GVA, amounted to Tk. 19,901.04 million, travel agent shared Tk. 10,093.00 million or 50.72 percent, tour operator shared Tk. 1,977.60 million or 9.94 % and tour and travel agencies shared Tk. 7,830.44 million or 39.35 percent. Gross value added appeared to be the highest (50.72 %) for travel agent followed by tour and travel agencies (39.35 %). Gross value added was the least (9.94%) for tour operator.

**Table4.59: Total Value Added, 2016-17**

(In Million Tk.)

Type of establishments	Output (%)	Intermediate consumption (IC) (%)	Gross value added (GVA) (%)
Travel agent (establishments those act as travel agent)	11,156.50 (51.16)	1,063.50 (55.83)	10,093.00 (50.72)
Tour operator(establishments those act as tour operator)	2,189.60 (10.04)	212.00 (11.13)	1,977.60 (9.94)
Travel and Tour Agency (establishments those act as both travel agent and tour operator)	8,459.84 (38.80)	629.40 (33.04)	7,830.44 (39.35)
<b>Total</b>	<b>21,805.94 (100.0)</b>	<b>1,904.9 (100.0)</b>	<b>19,901.04 (100.0)</b>



#### 4.45 Total Gross Value Added, 2017-18

Following table shows the Gross Value Added (GVA) for a total of 3,688 establishments (travel agent, tour operator and tour and travel agencies) those are currently working in Bangladesh. Total gross value added was estimated at Tk. 23,267.80 million. Out of total GVA, amounted to Tk. 23,267.80 million, travel agent shared Tk. 11,968.0 million or 51.44 percent, tour operator shared Tk. 2,197.90 million or 9.45 percent and tour and travel agencies shared Tk. 9,101.90 million or 39.12 percent. Gross value added appeared to be the highest (51.44 %) for travel agent followed by tour and travel agencies (39.12 %). Gross value added was the least (9.45%) for tour operator. Gross Value Added (GVA) increased from Tk. 19,901.04 million in financial year 2016-17 to Tk. 23,267.80 million in financial year 2017-18. This information shows that gross value added of this sector enjoyed a wonderful growth of 16.92 percent.

**Table4.60: Total Gross Value Added, 2017-18**

(In Million Tk.)

Type of establishments	Output (%)	Intermediate consumption (%)	Gross value added (GVA) (%)
Travel agent	13,063.10 (51.77)	1,095.10 (55.74)	11,968.00 (51.44)
Tour operator	2,415.50 (9.57)	217.60 (11.08)	2,197.90 (9.45)
Tour and travel agency	9,753.70 (38.66)	651.80 (33.18)	9,101.90 (39.12)
<b>Total</b>	<b>25,232.30</b> <b>(100.00)</b>	<b>1,964.5</b> <b>(100.0)</b>	<b>23,267.80</b> <b>(100.0)</b>

# ***Chapter V***

## ***Survey Findings Clearing and Forwarding (C&F) Agents***



## Chapter V

### Survey Findings

#### 5.0 Introduction

This survey collected and benchmarked information of Clearing and Forwarding Agents those are currently working in the country. This chapter basically presents the essential findings of the survey in the form of tables with observations and does not go into rationalizing any socio-economic theory or phenomenon.

#### 5.1 Types of Ownership

Currently a total of 4,582 Clearing and Forwarding (C&F) Agents are working in in the country. Out of total 4,582 clearing and forwarding agents, as many as 128 (2.79%) establishments were individually owned or operated under single ownership. The number of clearing and forwarding agents under family ownership and partnership were found to be 3,738 or 81.58 percent and 353 or 7.70 percent respectively. The remaining 363 clearing and forwarding agents or 7.92 percent were recorded as private limited company. It is revealed from the following table that the vast majority (81.58 %) of the clearing and forwarding agents belonged to the category of family ownership/ family partnership.

**Table 5.1: Distribution of Clearing and Forwarding (C&F) Agents by Type of Ownership**

Types of ownership	Number of Establishments	Percent
Individual ownership	128	2.79
Family ownership /Family partnership	3,738	81.58
Partnership	353	7.70
Private Ltd	363	7.92
<b>Total</b>	<b>4,582</b>	<b>100.00</b>

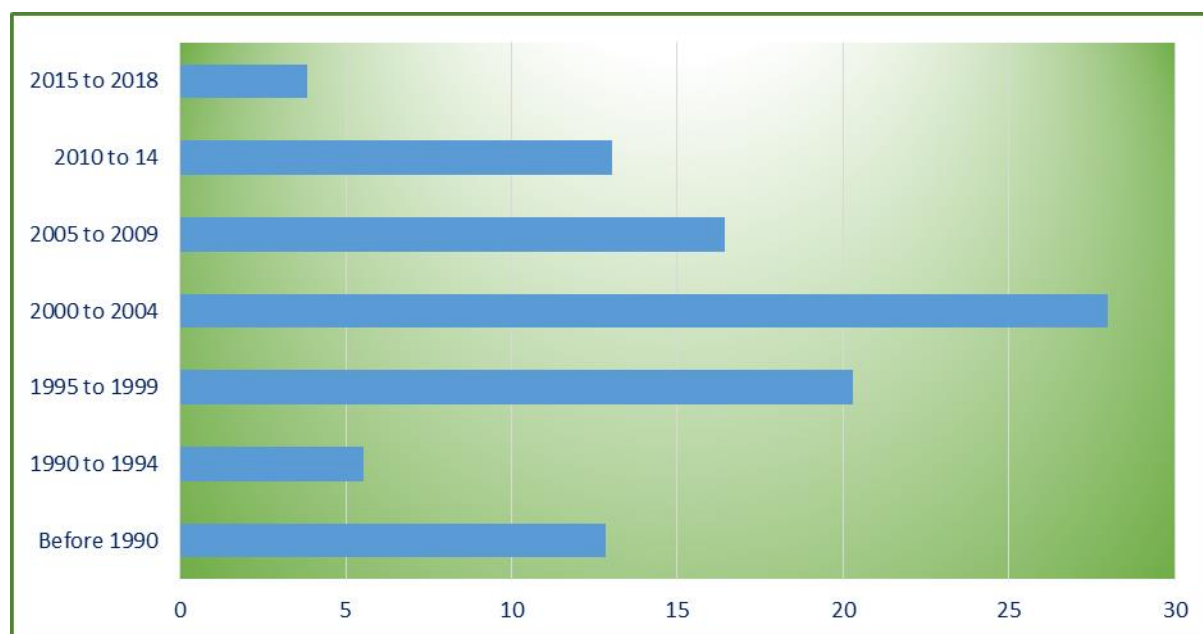
#### 5.2 Year of Establishment

A closer look at Table 5.2 reveals that the maximum number of clearing and forwarding (C &F) agents was established during 2000 to 2014. It is also revealed from the following table that the size of this sector has been expanding continuously. It is also evident from the data available from this survey that this sector is a flourishing sector because both quantity of export and import of the country have been continuing to get bigger.

**Table 5.2: Distribution of Clearing and Forwarding Agents by Year of Establishment**

Year of Establishment (calendar year)	Number of Establishment	Percent
Before 1990	588	12.83
1990 to 1994	254	5.54
1995 to 1999	930	20.30
2000 to 2004	1,282	27.98
2005 to 2009	753	16.43
2010 to 2014	598	13.05
2015 to 2018 (up to June 2018)	177	3.86
<b>Total</b>	<b>4,582</b>	<b>100.00</b>

**Chart 5.1: Distribution of Clearing and Forwarding Agents by Year of Establishment**



### 5.3 Clearing and Forwarding Agent Headship

Information on Clearing and Forwarding (C&F) agent headship is detailed in the following table. It is exposed from the following table that out of a total of 4,582 clearing and forwarding agents, as many as 4,533 or 98.93 percent were headed by male. While only 49 or 1.07 percent was headed by female. This information clearly recognizes the existence of enormous gender disparity.

**Table 5.3: Distribution of Clearing and Forwarding Agent Headship**

Type of headship	Number of Establishment	Percent
Male headed	4,533	98.93
Female headed	49	1.07
<b>Total</b>	<b>4,582</b>	<b>100.0</b>

### 5.4 Employment Size

According to the survey result, a total of 33,262 persons (including unpaid family workers plus working owners plus paid employees) and 33,253 persons were reported to be working in clearing and forwarding agents for financial year 2016-17 and 2017-18 respectively and some of them were unpaid family workers. From the table below, it is revealed that male workers were in vast majority (99.65%) for both fiscal year 2016-17 and 2017-18. It is also evident from the table below that females were critically underrepresented in employment of this sector.

**Table 5.4: Employment Size, 2016-17 & 2017-18**

Type of employees	Year 2016-17 (as on 30 June, 2017)			Year 2017-18 (as on 30 June, 2018)		
	Male (%)	Female (%)	Total (%)	Male (%)	Female (%)	Total (%)
Working owner	4,965 (99.22)	39 (0.78)	5,004 (100.00)	4,965 (99.22)	39 (0.78)	5,004 (100.00)
General Manager	706 (100.00)	0 (0.00)	706 (100.00)	706 (100.00)	0 (0.00)	706 (100.00)
Manager	2728 (99.63)	10 (0.37)	2,738 (100.00)	2737 (99.64)	10 (0.36)	2747 (100.00)
Jetty Sarker	5,602 (100.00)	0 (0.00)	5,602 (100.00)	5593 (100.00)	0 (0.00)	5593 (100.00)
Custom Sarker	7,712 (100.00)	0 (0.00)	7712 (100.00)	7673 (100.00)	0 (0.00)	7673 (100.00)
Accountant	2,963 (99.66)	10 (0.34)	2,973 (100.00)	2983 (99.67)	10 (0.33)	2993 (100.00)
Office Assistant	4,710 (98.76)	59 (1.24)	4,769 (100.00)	4,710 (98.76)	59 (1.24)	4,769 (100.00)
Part-time employee	569 (100.00)	0 (0.00)	569 (100.00)	579 (100.00)	0 (0.00)	579 (100.00)
Unpaid family worker	285 (100.00)	0 (0.00)	285 (100.00)	304 (100.00)	0 (0.00)	304 (0.00)
Others	2,904 (100.00)	0 (0.00)	2,904 (100.00)	2885 (100.00)	0 (0.00)	2885 (0.00)
<b>Total</b>	<b>33,144 (99.65)</b>	<b>118 (0.35)</b>	<b>33,262 (100.00)</b>	<b>33,135 (99.65)</b>	<b>118 (0.35)</b>	<b>33,253 (100.00)</b>

### 5.5 Employment Cost for 2016-17

The total amount paid (salaries, wages and other benefits) to the total employees (including unpaid family workers and working owner plus paid employees) during the accounting period 2016-17 was estimated at Tk. 4,594.65 million. The average amount being paid by one establishment per year was

recorded to be Tk. 10.02 lakh. The average wages and salaries per employee (excluding unpaid family workers and benefits received by them) per month were estimated at Tk. 11,565.99 only. It is to be noted that in many cases unpaid family members received some amount of money as pocket allowances which was recorded in the following table as other benefits.

**Table 5.5: Employment Cost, 2016-17**

(In Million Tk.)

Type of employees	Pay and allowances	Bonus	Others benefit	Total
Working owner	279.32	33.90	262.09	575.31
General Manager	175.47	19.19	10.69	205.35
Manager	515.90	47.89	26.53	590.32
Geti Sarker	645.79	116.50	87.41	849.7
Custom Sarker	797.54	111.01	91.33	999.88
Accountant	371.04	67.80	33.97	472.81
Office Assistant	400.21	57.17	22.10	479.48
Part-time employee	36.04	0.39	1.34	37.77
Unpaid family worker	0.00	0.00	17.71	17.71
Others	313.95	26.20	26.16	366.31
<b>Total</b>	<b>3,535.26</b>	<b>480.05</b>	<b>579.33</b>	<b>4,594.65</b>

### 5.6 Employment Cost for 2017-18

The total amount (salaries, wages and other benefits) paid to the employees during the financial year 2017-18 was estimated at Tk. 4,818.56 million. The average amount being paid by one establishment per year was recorded to be Tk. 10.51 lakh. The average wages and salaries per employee (excluding unpaid family workers and benefits received by them) per month was estimated at Tk. 12,139.77 only. The employment cost grew from Tk. 4,594.65 million in 2016-17 to Tk. 4,818.56 million in 2017-18 with an annual growth rate of 4.87 percent. The average salary (including bonuses and other benefits) per employee (excluding unpaid family workers and their benefits) per month was recorded at Tk. 11,565.99 in 2016-17 and Tk. 12,139.77 million in 2017-18 with a growth rate of 4.96 percent at current prices.

**Table 5.6: Employment Cost, 2017-18**

(In Million Tk.)

Type of employees	Pay and allowances	Bonus	Other benefit	Total
Working owner	281.53	34.88	292.98	609.39
General Manager	161.92	35.29	14.88	212.09
Manager	521.37	47.16	27.05	595.58
Geti Sarker	675.62	128.06	94.54	898.22
Custom Sarker	840.58	118.92	94.37	1053.87
Accountant	399.07	72.11	32.84	504.02

Type of employees	Pay and allowances	Bonus	Other benefit	Total
Office Assistant	421.38	59.39	23.55	504.32
Part-time employee	43.16	0.76	1.45	45.37
Unpaid family worker	0.00	0.00	18.64	18.64
Others	320.83	26.89	29.34	377.06
<b>Total</b>	<b>3665.46</b>	<b>523.46</b>	<b>629.64</b>	<b>4,818.56</b>

### 5.7: Gross Output

The value of gross output was calculated as follows:

Gross output =

- Commission received by clearing and forwarding agents
- + Other revenues
- + Value of own-account fixed assets
- + Change in work-in –progress
- + Change in inventories of finished goods
- + Change in inventories of goods purchased for resale in the same condition as received

Value of own-account fixed assets, change in work-in–progress, change in inventories of finished goods, and change in inventories of goods purchased for resale in the same condition as received were appeared to be zero.

Following table summarizes the total annual gross output of clearing and forwarding agents for financial years 2016-17 and 2017-18. Gross output was recorded at Tk. 16,878.60 million and Tk. 19,623.67 million for financial years 2016-17 and 2017-18 respectively. Following table also disclose the fact that gross output witnessed a high growth of 16.26 percent.

**Table 5.7: Gross Output, 2016-17 & 2017-18**

(In Million Tk.)

Sources of outputs	Gross output(GO)		Percentage change over previous year
	2016-17	2017-18	
Commission received from export	8,075.90	8529.30	5.61
Commission received from import	8,327.1	10,591.77	27.20
Rentals of machineries and equipment	83.70	86.00	2.75
Rentals of buildings/structure	12.30	7.90	(-) 35.77
Other revenue	379.60	408.70	7.67
<b>Total</b>	<b>16,878.60</b>	<b>19,623.67</b>	<b>16.26</b>



### 5.8 Intermediate Consumption, 2016-17 & 2017-18

Intermediate Consumption (IC) was not directly available from the accounting reports of the clearing and forwarding agents and it was calculated from different data items in the following principal groups.

Intermediate consumption =

- Cost of raw materials and supplies
- + Cost of gas, fuel and electricity purchased
- + Cost of water and sewerage services
- + Purchase of services except rentals of fixed assets
- + Rental payments

The intermediate consumption stood at Tk. 1,540.60 million and Tk. 1,543.70 million for the financial years 2016-17 and 2017-18 respectively. Annual growth rate of intermediate consumption was recorded to be 0.20 percent.

**Table 5.8: Intermediate Consumption (IC), 2016-17 & 2017-18**

(In Million Tk.)

Year	Intermediate Consumption (IC)	Percentage change over one year
2016-17	1,540.60	-
2017-18	1,543.70	0.20

### 5.9 Gross Value Added

Gross Value Added (GVA) was calculated as the difference between the gross outputs and the intermediate consumption. Total gross value added was calculated based on the following formula:

Gross value added =

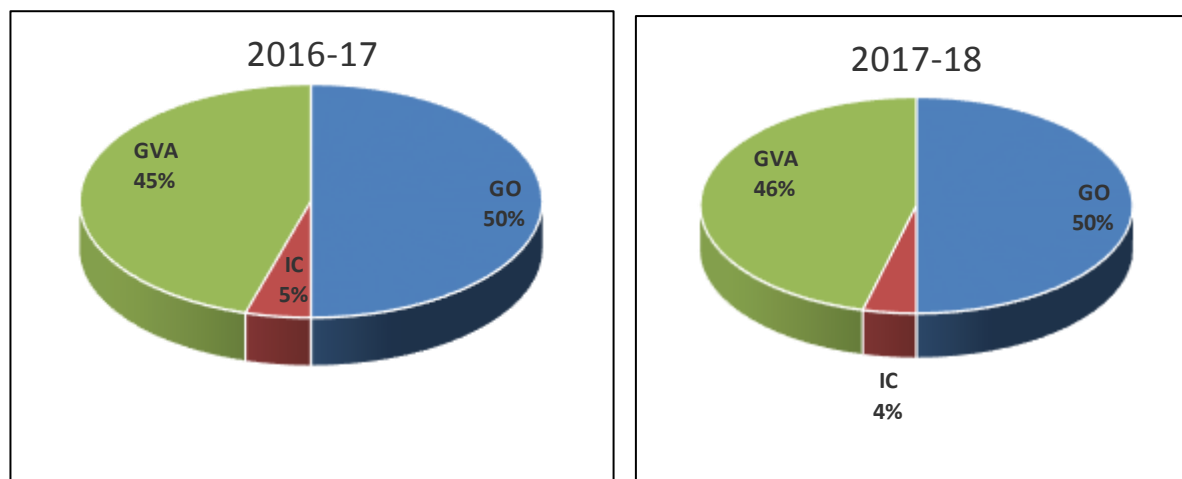
- Gross output
- Intermediate consumption

Following table demonstrates that the total annual Gross Value Added (GVA) for clearing and forwarding agents. The survey findings recorded Gross Value Added (GVA) of Tk. 15,338.00 million and Tk. 18,079.97 million for financial year 2016-17 and 2017-18 respectively. It is also evident from the following table that the Gross Value Added of the agents experienced a high annual growth of 17.88 percent. Gross value added per establishment per annum was recorded at Tk. 3.39 million and Tk. 3.95 million for financial year 2016-17 and 2017-18 respectively.

**Table 5.9: Gross Value Added (GVA), 2016-17 & 2017-18**

(In Million Tk.)

Year	Output	Intermediate consumption (IC)	Gross value added (GVA)	GVA growth	GVA per establishment per year
2016-17	16,878.60	1,540.60	15,338.00	-	3.39
2017-18	19,623.67	1,543.70	18,079.97	17.88	3.95

**Chart 5.2: Gross Value Added (GVA), 2016-17&2017-18**

### 5.10 Output per Employee

Output per employee per year was obtained by dividing agents' yearly gross output by its total number of employees (paid employees plus unpaid family workers and working owners). Output per employee per year was estimated at Tk. 0.51 million and Tk. 0.59 million for financial year 2016-17 and 2017-18 respectively. This information endorsed that on an average each employee at clearing and forwarding agents contributed Tk. 0.51 million and Tk. 0.59 million in gross outputs for year 2016-17 and 2017-18 respectively. This indicator reflected the change in the input coefficient of labour and can be used in the analysis of labour requirements.

**Table 5.10: Output per Employee, 2016-17 & 2017-18**

(In Million Tk.)

Year	Gross output	Number of employees	Yearly output per employee
2016-17	16,878.60	33,262	0.51
2017-18	19,623.67	33,253	0.59

### 5.11 Gross Value Added per Employee

Gross Value Added per employee per annum was obtained by dividing agents' annual Gross Value Added (GVA) by its total number of workers (paid employees plus unpaid family workers and working owners). Yearly Gross Value Added (GVA) per employee was estimated at Tk. 0.46 million and Tk. 0.54 million for financial year 2016-17 and 2017-18 respectively. Gross value added per employee per annum was increased by 17.39 percent.

**Table 5.11: Gross Value Added (GVA) per Person Employed, 2016-17 & 2017-18**

(In Million Tk.)

Year	Gross Value Added (GVA)	Number of employees	Yearly value added per employee
2016-17	15,338.00	33,135	0.46
2017-18	18,079.97	33,253	0.54

### 5.12 Sequence of Accounts

An attempt was taken to construct the sequence of accounts at current prices for financial year 2016-17 and 2017-18. Sequence of accounts for clearing and forwarding agents is appended below.

#### A. Production Account

In the following table, the production account in gross terms for financial year 2016-17 and 2017-18 records output at basic prices and intermediate consumption at purchaser prices as use. Gross value added (GVA) is the balancing item. Table 5.14 recorded Tk. 16,878.60 million and Tk. 19,623.67 million as output and TK. 15,338.00 million and Tk. 18,079.97 million as value added for financial years 2016-17 and 2017-18 respectively. It is appeared from the following table that value added enjoyed a high growth of 17.88 percent.

**Table 5.12: Production Account**

(In Million Tk.)

Uses		Transactions	Resources	
2017-18	2016-17		2016-17	2017-18
		Output (basic price)	16,878.60	19,623.67
1,543.70	1,540.60	Intermediate consumption		
<b>18,079.97</b>	<b>15,338.00</b>	<b>Gross value added</b>		
<b>19,623.67</b>	<b>16,878.60</b>	<b>Column Total</b>	<b>16,878.60</b>	<b>19,357.62</b>

### B. Generation of Income Account

The generation of income account shows the derivation of operating surplus/mixed income. Operating surplus / mixed income is equal to gross value added less the sum of compensation of employees and net taxes on production and imports. Operating surplus/ mixed income is a balancing item of generation of income accounts. From table 5.15 it is seen that the operating surplus/mixed income appeared to be Tk. 10,743.35 million and Tk. 13,261.41 million for financial years 2016-17 and 2017-18 respectively with an annual growth of 23.44 percent. Gross operating surplus per establishment per month was documented at Tk. 1, 95,390.47 and Tk. 241,186.71 for accounting period 2016-17 and 2017-18 respectively.

**Table 5.13: Generation of Income Account**

(In Million Tk.)

Uses		Transactions	Resources	
2017-18	2016-17		2016-17	2017-18
		Value added	15,338.00	18,079.97
4,818.56	4,594.65	Compensation of employees		
		Tax less subsidies on product		
		Other taxes less subsidies on production		
<b>13,261.41</b>	<b>10,743.35</b>	<b>Gross operating surplus/mixed income</b>		
<b>18,079.97</b>	<b>15,338.00</b>	<b>Column Total</b>	<b>15,338.00</b>	<b>18,079.97</b>

### C. Allocation of Primary Income Account

The allocation of primary income account shows the derivation of national income. The primary income includes compensation of employees and property income (rent, interest dividends, etc.). Balance of primary income for accounting period 2016-17 and 2017-18 can be seen from following table. Balance of primary income was estimated at Tk. 10,702.65 million and Tk. 13,222.01 million for financial years 2016-17 and 2017 -18 respectively.

**Table 5.14: Allocation of Primary Income Account**

(In Million Tk.)

Uses		Transactions	Resources	
2017-18	2016- 17		2016-17	2017-18
		Operating surplus/mixed income	10,743.35	13,261.41
		Taxes less subsidies on production		
65.60	67.80	Property income	27.10	26.20
<b>13,222.01</b>	<b>10,702.65</b>	<b>Balance of Primary Income</b>		
<b>13,287.61</b>	<b>10,770.45</b>	<b>Column Total</b>	<b>10,770.45</b>	<b>13,287.61</b>

#### D. Secondary Distribution of Income Account

The secondary distribution of income account shows the derivation of disposable income from balance of primary income by taking into account redistribution of income through taxes, social security contributions and benefits, and other transfers. Secondary distribution of income account for clearing and forwarding(C&F) agents is shown in the following table with balancing item disposable income. Yearly disposable income was estimated at Tk. 10,515.45 million and Tk. 13,024.51 million for financial year 2016-17 and 2017-18 respectively. Average disposable income per establishment per month stood at Tk. 191,245.63 and Tk. 236,878.18 for financial year 2016-17 and 2017-18 respectively. Survey findings shows that disposable income witnessed a high growth of 23.86 percent.

**Table 5.15: Secondary Distribution of Income Account**

(In Million Tk.)

Uses		Transaction	Resources	
2017-18	2016-17		2016-17	2017-18
		Balance of primary income	10,702.65	13,222.01
197.50	187.20	Current taxes on income and wealth		
		Social contributions		
		Social benefits		
		Other current transfer		
<b>13,024.51</b>	<b>10,515.45</b>	<b>Disposable income, net</b>		
<b>13,222.51</b>	<b>10,702.65</b>	<b>Column Total</b>	<b>10,702.65</b>	<b>13,222.01</b>

#### E. Use of Income Account

The use of income account shows disposable income as a resource. Disposable income is obtained from the secondary distribution of income account. Balancing item of use of income account is saving. It is transpired from Table 5.18 that the saving (gross) of clearing and forwarding agents was Tk. 10,515.45 million and Tk. 13,024.51 million for accounting period 2016-17 and 2017-18 respectively.

**Table 5.16: Use of Income Account**

(In Million Tk.)

Uses		Transaction	Resources	
2017-18	2016-17		2016-17	2017-18
		Disposable income, net	10,515.45	13,024.51
		Final consumption expenditure		
<b>13,024.51</b>	<b>10,515.45</b>	<b>Saving , gross</b>		
<b>13,024.51</b>	<b>10,515.45</b>	<b>Column Total</b>	<b>10,515.45</b>	<b>13,024.51</b>

## F. Capital Account

The capital account shows how saving and capital transfers available to fund capital formation and capital consumption with net lending or borrowing as the balancing item. It is revealed from the following table that net lending for clearing and forwarding agents appeared to be Tk. 10,395.45 million and Tk. 12,907.71 million for financial years 2016-17 and 2017-18 respectively. This indicates that this sector is providing financial resources to other sectors of the country's economy.

**Table 5.17: Capital Account**

(In Million Tk.)

Changes in assets		Transaction	Changes in Liabilities and worth	
2017-18	2016-17		2016-17	2017-18
		Saving, Gross	10,515.45	13,024.51
116.80	120.00	Gross fixed capital formation		
		Change in inventories		
		Acquisition less disposal of valuables		
		Acquisition less disposals of non-produced/nonfinancial assets		
		Capital transfers, receivable		
		Capital transfers, payable		
<b>12,907.71</b>	<b>10,395.45</b>	<b>Net lending (+)/ Net borrowing (-)</b>		
<b>13,024.51</b>	<b>10,515.45</b>	<b>Column Total</b>	<b>10,515.45</b>	<b>13,024.51</b>

### 5.13 Share of Net Operating Surplus and Compensation of Employees to Net Value Added, 2016-17

The share of net operating surplus (operating profit) and compensation of employees to net value added for financial year 2016-17 is shown in the following table. The share of net operating surplus (operating profit) to net value added is a key measure of a firm's performance in terms of operating profits. Share of net operating surplus to net value added was the highest (84.12 %) for tour and travel agency followed by travel agent (81.82%) and tour operator (78.00 %) respectively. Share of net operating surplus to net value added was the least (69.81%) for clearing and forwarding agent. All type of establishments taken as a whole, share of net operating surplus to net value added was

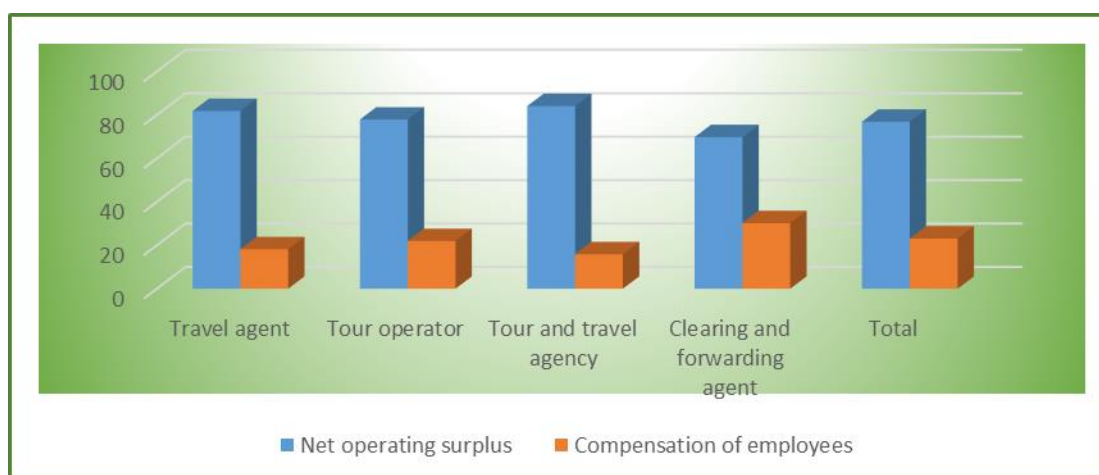
appeared to be 76.91 percent. Whereas, share of compensation of employees to net value added was estimated at 23.09 percent.

**Table 5.18: Share of Net Operating Surplus and Compensation of Employees, 2016-17**

(In Million Tk.)

Type of economic unit	Net value added	Net operating surplus	Compensation of employees	Percentage of net value added	
				Net operating surplus	Compensation of employees
Travel agent	10,052.90	8,225.60	1,827.4	81.82	18.18
Tour operator	1,974.5	1,540.10	434.40	78.00	22.00
Tour and travel agency	7,818.14	6,576.64	1,240.50	84.12	15.87
Clearing and forwarding agent	15,218.00	10,623.35	4,594.65	69.81	30.19
<b>Total</b>	<b>35,063.54</b>	<b>26,965.95</b>	<b>8,096.69</b>	<b>76.91</b>	<b>23.09</b>

**Chart 5.3: Share of Net Operating Surplus and Compensation of Employees, 2016-17**



#### 5.14 Share of Net Operating Surplus and Compensation of Employees to Net Value Added, 2017-18

The share of net operating surplus to net value added for financial year 2017-18 is shown in the following table. The share of net operating surplus to net value added is a key measure of a firm's performance in terms of operating profits. Share of net operating surplus to net value added was the highest (84.22 %) for travel agent followed by tour and travel agency (83.55 %) and tour operator (79.42 %) respectively. Share of net operating surplus to net value added was the least (73.18%) for clearing and forwarding agent. It is interesting to note that average share of net operating surplus to net value added was 76.91 percent in financial year 2016-17 and 79.00 percent in financial year 2017-18 with a growth of 2.09 percentage point. On the contrary, average share of compensation of employees (labour share) to net value added was 23.09 percent in financial year 2016-17 and 21.00 percent in 2017-18 with a decline of 2.09 percentage points. It is firmly revealed from the survey

findings that there was gain in productivity but fall in labour share which implied that productivity gain did not translate into increase in pay.

**Table 5.19: Share of Net Operating Surplus to Net Value Added, 2017-18**

(In Million Tk.)

Type of economic unit	Net value added	Net operating surplus	Compensation of employees	Percentage of net value added	
				Net operating surplus	Compensation of employees
Travel agent	11,952.80	10,066.30	1,886.60	84.22	15.78
Tour operator	2,195.50	1,743.70	451.80	79.42	20.58
Tour and travel agency	9,086.70	7,592.30	1,494.40	83.55	16.45
Clearing and forwarding agent	17,963.17	13,144.61	4,818.56	73.18	26.82
<b>Total</b>	<b>41,198.23</b>	<b>32,546.91</b>	<b>8,651.36</b>	<b>79.00</b>	<b>21.00</b>

**Chart 5.4: Share of Net Operating Surplus and Compensation of Employees, 2017-18**



### 5.15 Women Employment, 2016-17

The proportion of female workers in travel agent, tour operator and tour and travel agency is only 3.76 percent, 3.83 percent and 3.49 percent respectively. On the other hand, the proportion of female workers in clearing and forwarding agent is only 0.35 percent. All these sectors are supposed to be women friendly sectors, even though; women are gravely underrepresented in the employment of this sector. Findings of this survey clearly underline the fact that women are not getting enough advantage from the rapid economic growth in this sector.



Table 5.20: Women Employment, 2016-17

Type of economic unit	Employment count (number)			Percent		
	Total	Male	Female	Total	Male	Female
Travel agent	11,422	10,992	430	100.0	96.24	3.76
Tour operator	2,612	2,512	100	100.0	96.17	3.83
Tour and travel agency	6,844	6,605	239	100.0	96.51	3.49
Clearing and forwarding agent	33,262	33,144	118	100.0	99.65	0.35
<b>Total</b>	<b>54,140</b>	<b>53,253</b>	<b>887</b>	<b>100.00</b>	<b>98.36</b>	<b>1.64</b>

### 5.16 Women Employment, 2017-18

The proportion of female workers in travel agent, tour operator and tour and travel agency is only 4.06 percent, 4.12 percent and 4.87 percent respectively. On the other hand, the proportion of female workers in clearing and forwarding agent is only 0.35 percent. All these sectors are supposed to be women friendly sectors, even though; women are gravely underrepresented in the employment of this sector. Findings of this survey clearly underline the fact that women are not getting enough advantage from the rapid economic growth in this sector.

Table 5.21: Women Employment, 2017-18

Type of economic unit	Employment count (number)			Percent		
	Total	Male	Female	Total	Male	Female
Travel agent	11,639	11,167	472	100.0	95.94	4.06
Tour operator	2,643	2,534	109	100.0	95.88	4.12
Tour and travel agency	7,165	6,816	349	100.0	95.13	4.87
Clearing and forwarding agent	33,253	33,135	118	100.0	99.65	0.35
<b>Total</b>	<b>54,700</b>	<b>53,652</b>	<b>1,048</b>	<b>100.00</b>	<b>98.08</b>	<b>1.92</b>

Chart 5.5: Women Employment, 2017-18



### 5.17 Value Added and Employment Growth

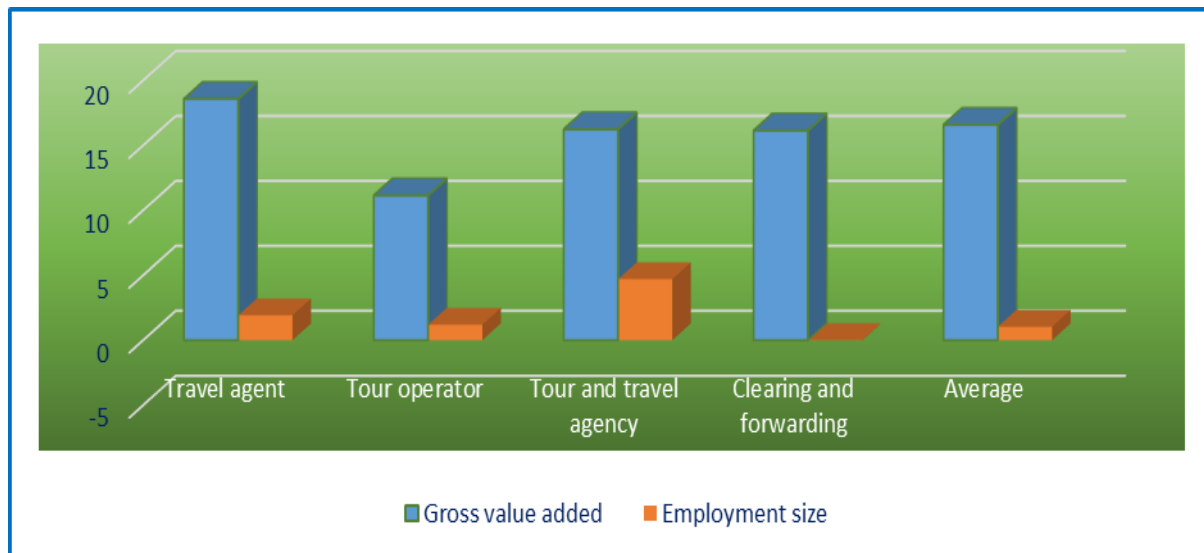
It is generally well recognized that economic growth tends to be positively associated with job creation. It is exposed from the following table that the average annual growth of gross domestic

product (GDP) was 17.34 percent and, on the other hand, average annual growth of employment count was only 1.03 percent. This means that gross value added (GVA) witnessed a tremendous growth without showing concomitant growth in the number employment and growth was coupled with unemployment in this sector.

**Table 5.22: Value Added and Employment Growth**

Type of economic unit	Annual growth in 2017-18 over previous year 2016-17	
	Gross value added (at current price)	Employment size
Travel agent	18.58	1.90
Tour operator	11.14	1.19
Tour and travel agency	16.24	4.69
Clearing and forwarding agent	17.88	(-) 0.03
Average	17.34	1.03

**Chart 5.6: Value Added and Employment Growth**



# ***Statistical Tables***



## Statistical Tables

### Travel Agents

**Table 1: Distribution of Travel Agents by Type of Ownership**

Types of ownership	Number of Establishments	Percent
Single /individual ownership	1,517	74.66
Family partnership	38	1.87
Partnership	307	15.11
Private Ltd	170	8.37
<b>Total</b>	<b>2,032</b>	<b>100.00</b>

**Table 2: Distribution of Travel Agents by Year of Establishment**

Year of Establishment (calendar year)	Number of Establishment	Percent
Before 1990	174	8.56
1990- 1994	66	3.25
1995- 1999	76	3.74
2000-2004	194	9.55
2005-2009	402	19.78
2010-2014	610	30.02
2015-2018 ( up to June2018)	510	25.10
<b>Total</b>	<b>2,032</b>	<b>100.0</b>

**Table 3: Distribution of Travel Agent Headship**

Establishment headship	Number of Establishment	Percent
Male headed	2,008	98.82
Female headed	24	1.18
<b>Total</b>	<b>2032</b>	<b>100.0</b>

**Table 4: Employment Size of Travel Agents for 2016-17 and 2017-18.**

Type of employees	Year 2016-17 (as on 30 June,2017)			Year 2017-18 (as on 30 June,2018)		
	Male (%)	Female (%)	Total (%)	Male (%)	Female (%)	Total (%)
Working owner	2353 (21.41)	109 (25.27)	2462 (21.56)	2419 (21.67)	132 (28.00)	2552 (21.92)
General Manager	449 (4.08)	9 (2.2)	458 (4.01)	454 (4.06)	9 (2.00)	463 (3.98)
Manager	1375 (12.51)	14 (3.3)	1389 (12.16)	1413 (12.65)	24 (5.00)	1437 (12.34)
Supervisor (Counter)	695 (6.32)	28 (6.59)	723 (6.33)	690 (6.18)	28 (6.00)	718 (6.17)
Accountant	1687 (15.35)	52 (12.09)	1739 (15.23)	1715 (15.36)	52 (11.00)	1767 (15.18)
Sales executive	2515 (22.87)	161 (37.36)	2676 (23.42)	2514 (22.51)	175 (37.00)	2689 (23.10)
Unpaid family members	255 (2.32)	5 (1.10)	260 (2.28)	279 (2.5)	5 (1.00)	284 (2.44)
Others	1663 (15.13)	52 (12.09)	1715 (15.02)	1682 (15.07)	47 (10.00)	1730 (14.86)
<b>Total</b>	<b>10992 (100)</b>	<b>430 (100)</b>	<b>11422 (100)</b>	<b>11167 (100)</b>	<b>473 (100)</b>	<b>11639 (100)</b>

**Table 5: Employment Cost of Travel Agents for 2016-17****(In Million Tk.)**

Type of employees	Pay and allowances	Bonus	Others benefit	Total
Working owner	335.7	31.9	58.4	426.0
General Manager	111.4	10.5	0.6	122.5
Manager	276.5	29.8	2.0	308.3
Supervisor	118.7	12.4	0.1	131.2
Accountant	271.0	29.1	8.2	308.3
Sales executive	332.7	31.8	1.9	366.4
Unpaid family worker	-	-	10.1	10.1
Others (not elsewhere classified)	138.6	14.2	1.8	154.6
<b>Total</b>	<b>1584.6</b>	<b>159.7</b>	<b>83.1</b>	<b>1,827.4</b>

**Table 6: Employment Cost of Travel Agents for 2017-18****(In Million Tk.)**

Type of employees	Pay and allowances	Bonus	Other benefit	Total
Working owner	349.1	30.7	66.4	446.2
General Manager	104.7	11.7	0.4	116.8
Manager	288.8	30.7	1.9	321.4
Supervisor	116.6	12.2	0.1	128.9
Accountant	278.8	29.2	6.4	314.4
Sales executive	348.6	33.7	1.9	384.2
Unpaid family worker	-	-	10.5	10.5
Others (not elsewhere classified)	147.4	15.0	1.8	164.2
<b>Total</b>	<b>1634.0</b>	<b>163.2</b>	<b>89.4</b>	<b>1,886 .6</b>

**Table 7: Sale and Purchase Value of Tickets by Type of Tickets and Output, 2016-17.****(In Million Tk.)**

Type of Tickets	2016-17		
	Sale value of tickets (1)	Purchase value of tickets sold (2)	Output (3)= (1-2)
<b>Domestic Airlines</b>			
Air fare (including all taxes and fees)	4938.39	4398.15	540.24
<b>International Airlines</b>			
Air fare (including all taxes and fees)	94981.54	85364.37	9617.17
<b>Railway/Bus (overseas)</b>			
Railway/Bus	160.90	61.18	99.72
Others	27.66	17.82	9.84
<b>Total</b>	<b>100108.49</b>	<b>89841.52</b>	<b>10266.97</b>

**Table 8: Sale and Purchase Value of Tickets by Type of Tickets and Output, 2017-18.**

(In Million Tk.)

Type of Tickets	2017-18		
	Sale value of tickets (1)	Purchase value of tickets sold (2)	Output (3) = (1-2)
<b>Domestic Airlines</b>			
Air fare (including all taxes and fees)	7559.12	6942.72	616.40
<b>International Airlines</b>			
Air fare (including all taxes and fees)	106399.78	94923.48	11476.30
<b>Railway/Bus (overseas)</b>			
Railway/Bus	77.85	68.06	9.79
Others	27.43	25.14	2.29
<b>Total</b>	<b>114064.18</b>	<b>101959.40</b>	<b>12104.78</b>

**Table 9: Revenue Earned From Other Services, 2016-17 and 2017-18.**

(In Million Tk.)

Types of Service Provided	2016-17		2017-18	
	Value	Percent	Value	Percent
Rental from transport equipment/machineries	155.99	17.38	165.00	17.05
Interest/dividend	8.20	0.91	10.24	1.06
Rent from building/ structure	47.53	5.29	50.59	5.23
Visa processing	567.77	63.25	605.16	62.55
Others	118.20	13.17	136.56	14.11
<b>Total</b>	<b>897.69</b>	<b>100.00</b>	<b>967.5</b>	<b>100.00</b>



**Table 10: Intermediate Consumption (IC) of Travel Agents.**

(In Million Tk.)

Types of property income	2016-17		2017-18	
	Value	Percent	Value	Percent
House / office / land rent (rented)	375.5	35.31	379.08	34.62
Electricity, gas, water and fuel costs	88.24	8.30	95.24	8.70
Repair and Maintenance Expenses	18.92	1.78	19.79	1.81
The cost of stationery and related office items	44.78	4.21	57.27	5.23
Advertising Expenses	169.36	15.92	174.44	15.93
Repair and maintenance of computers and other parts	26.84	2.52	23.30	2.13
Expenses related to fees, commissions, royalties, insurance, reputations etc.	11.63	1.09	11.15	1.02
Spending on mail, telecommunications and internet	41.3	3.88	43.64	3.98
Cost of transport and transportation	59.81	5.62	59.82	5.46
License renewal fee	40.12	3.77	33.45	3.05
Spending on membership renewal	13.82	1.30	13.75	1.26
Expenditure on appraisal	54.8	5.15	59.46	5.43
Medical expenses	7.17	0.67	7.01	0.64
Spend on cleanliness	12.4	1.17	13.10	1.20
Legal, Audits, Accounts and incidental expenses	19.04	1.79	19.27	1.76
Rental equipment and other equipment	5.8	0.55	5.99	0.55
Cost of maintenance of vehicles and machinery	5.81	0.55	6.92	0.63
Security / Nightguard spending	6.05	0.57	6.37	0.58
Printing (paper, jacket and other) / publishing	19.48	1.83	19.77	1.81
Photocopy (passport, P-form and others)	12.75	1.20	14.67	1.34
Subscription paid (specify)	3.44	0.32	3.64	0.33
Training costs	1.51	0.14	1.76	0.16
Incentive cost / compensation	6.28	0.59	6.52	0.60
Vehicles (Road Tax, Fitness)	3.3	0.31	3.32	0.30
Other costs (specify)	15.36	1.44	16.39	1.50
<b>Total</b>	<b>1,063.51</b>	<b>100.00</b>	<b>1,095.12</b>	<b>100.00</b>

**Table 11: Property Income (receivable) of Travel Agents for 2016-17 and 2017-18.**

(In Million Tk.)

Types of property income	Income		
	2016-17	2017-18	Percent Changed
Rental from transport & equipment	155.99	165.00	9.01
Interest/dividend	8.20	10.24	2.04
Rent from building/ structure	47.53	50.59	3.07
Visa processing	567.77	605.16	37.39
Others	118.20	136.56	18.35
<b>Total</b>	<b>897.69</b>	<b>967.55</b>	<b>69.86</b>

**Table 12: Gross Fixed Capital Formation for 2016-17.**

(In Million Tk.)

Type	Opening Value (1July,2016)	Acquisition	Sale/lost	Depreciation	Closing value (30 June,2017)
Land	146.49	0.71	0.05		147.15
Buildings/Other Structure	1,515.59	0.27	0.05	103.87	1411.94
Office decoration & Furniture	590.85	35.10	17.50	68.03	540.42
Computer equipment	203.19	21.90	4.78	32.75	187.56
Transport equipment	146.25	7.10	6.15	18.61	128.59
Software	16.88	0.91	0.45	2.13	15.21
Other machinery and equipment	177.50	9.31	5.77	23.00	158.04
Others	7.05	0.35	0.11	0.64	6.65
<b>Total</b>	<b>2803.80</b>	<b>75.65</b>	<b>34.86</b>	<b>249.03</b>	<b>2595.56</b>

**Table 13: Gross Fixed Capital Formation for 2017-18.**

(In Million Tk.)

Type	Opening Value (1July,2017)	Acquisition	Sale/lost	Depreciation	Closing value (30 june,2018)
Land	147.15	2.5	2.36		147.29
Buildings/Other Structure	1411.94	0.8	0.05	91.7	1320.99
Office decoration & Furniture	540.42	14.7	11.31	58.6	485.21
Computer equipment	187.56	8.9	4.31	26.16	165.99
Transport equipment	128.59	1.6	0.43	14.23	115.53
Software	15.21	0.9	0.28	1.79	14.04
Other machinery and equipment	158.04	8.7	4.19	19.84	142.71
Others	6.65	0.2	0.09	0.79	5.97
<b>Total</b>	<b>2595.56</b>	<b>38.3</b>	<b>23.02</b>	<b>213.11</b>	<b>2397.73</b>

**Table 14: Change in Inventories for 2016-17and 2017-18.**

(In Million Tk.)

Type	2016-17		2017-18	
	Opening value (1July,2016)	Closing Value (30 June,2017)	Opening value (1July,2017)	Closing value(31 (30June,2018)
Raw materials	-	-	-	-
Work in progress	-	-	-	-
Finished Product	-	-	-	-
Goods for resale	-	-	-	-
Other material & Supply	10.57	9.70	9.70	4.07
<b>Total</b>	<b>10.57</b>	<b>9.70</b>	<b>9.70</b>	<b>4.07</b>

## Tour Operators

**Table 1: Distribution of Establishments by Type of Ownership.**

Types of ownership	Number of Establishments	Percent
Single ownership	415	79.81
Family ownership (family partnership)	12	2.31
Partnership	70	13.46
Private Ltd	23	4.42
<b>Total</b>	<b>520</b>	<b>100.00</b>

**Table 2: Distribution of Establishments by Year of Establishment**

Year of Establishment (calendar year)	Number of Establishment	Percent
Before 1990	6	1.15
1990 - 1994	12	2.31
1995 - 1999	20	3.85
2000 - 2004	53	10.19
2005 - 2009	91	17.50
2010 - 2014	210	40.38
2015 - 2018 (up to June 2018)	128	24.62
<b>Total</b>	<b>520</b>	<b>100.0</b>

**Table 3: Distribution of Establishments' Head by Gender.**

Head of establishments	Number of Establishment	Percent
Male headed	511	98.3
Female headed	9	1.7
<b>Total</b>	<b>520</b>	<b>100.0</b>

**Table 4: Employment Size of Tour Operators for 2016-17 and 2017-18.**

Type of employees	Year 2016-17 (as on 30 June,2017)			Year 2017-18 (as on 30 June,2018)			Percentage change over previous year
	Male (%)	Female (%)	Total (%)	Male (%)	Female (%)	Total (%)	
Working owner	532 (97.3)	15 (2.7)	547 (100.0)	543 (97.3)	15 (2.7)	558 (100.0)	2.0
General Manager	93 (100.0)	0 (0.0)	93 (100.0)	93 (100.0)	0 (0.0)	93 (100.0)	0.0
Manager	394 (99.2)	3 (0.8)	397 (100.0)	397 (98.5)	6 (1.5)	403 (100.0)	1.5
Supervisor	140 (97.9)	3 (2.1)	143 (100.0)	137 (97.9)	3 (2.1)	140 (100.0)	(-) 2.1
Accountant	383 (94.3)	23 (5.7)	406 (100.0)	391 (94.4)	23 (5.6)	414 (100.0)	2.0
Sales executive	529 (93.8)	35 (6.2)	564 (100.0)	514 (93.1)	38 (6.9)	552 (100.0)	(-) 2.1
Unpaid family worker	38 (80.9)	9 (19.1)	47 (100.0)	50 (84.7)	9 (15.3)	59 (100.0)	25.5
Others (n.e.c)	403 (97.1)	12 (2.9)	415 (100.0)	409 (96.5)	15 (3.5)	424 (100.0)	2.2
<b>Total</b>	<b>2,512</b> <b>(96.2)</b>	<b>100</b> <b>(3.8)</b>	<b>2,612</b> <b>(100.0)</b>	<b>2,534</b> <b>(95.9)</b>	<b>109</b> <b>(4.1)</b>	<b>2,643</b> <b>(100.0)</b>	<b>1.2</b>

**Table 5: Employment Cost of Tour Operators for 2016-17.**

(In Million Tk.)

Type of employees	Pay and allowances	Bonus	Others	Total
Working owner	50.9	4.2	20.8	75.9
General Manager	24.8	2.1	0.5	27.4
Manager	82.1	8.9	0.6	91.6
Supervisor (Counter)	25.6	2.8	0.0	28.4
Accountant	68.3	7.4	0.6	76.3
Sales executive	79.8	7.1	0.2	87.1
Unpaid family member	0.0	0.0	1.8	1.8
Others	41.5	4.0	0.5	45.9
<b>Total</b>	<b>373.0</b>	<b>36.5</b>	<b>25.0</b>	<b>434.4</b>

**Table 6: Employment Cost of Tour Operators for 2017-18.**

(In Million Tk.)

Type of employees	Pay and allowances	Bonus	Others	Total
Working owner	48.3	4.4	23.3	76.0
General Manager	25.5	2.3	0.6	28.4
Manager	85.4	9.3	0.5	95.2
Supervisor	26.5	2.8	0.0	29.3
Accountant	70.4	7.9	0.6	78.9
Sales executive	81.9	7.3	0.2	89.4
Unpaid family member	0.0	0.0	2.0	2.0
Others	47.5	4.5	0.5	52.5
<b>Total</b>	<b>385.5</b>	<b>38.5</b>	<b>27.7</b>	<b>451.8</b>

**Table 7: Sale and Purchase Value of Tickets by Type of Tickets and Output, 2016-17.**

(In Million Tk.)

Type of Tickets	2016-17		
	Sale value of tickets (1)	Purchase value of tickets sold (2)	Output (3)= (1-2)
<b>Domestic Airlines</b>			
Air fare (including all taxes and fees)	281.05	226.84	54.21
<b>International Airlines</b>			
Air fare (including all taxes and fees)	2720.80	2442.14	278.66
<b>Railway/Bus (overseas)</b>			
Railway/Bus	80.22	76.67	3.55
Others	0.58	0.53	0.05
<b>Total</b>	<b>3082.65</b>	<b>2746.18</b>	<b>336.47</b>

**Table 8: Sale and Purchase Value of Tickets by Type of Tickets and Output, 2017-18.**

(In Million Tk.)

Type of Tickets	2017-18		
	Sale value of tickets (1)	Purchase value of tickets sold (2)	Output (3)= (1-2)
<b>Domestic Airlines</b>			
Air fare (including all taxes and fees)	610.90	424.87	186.03
<b>International Airlines</b>			
Air fare (including all taxes and fees)	4230.85	3888.13	342.72
<b>Railway/Bus (overseas)</b>			
Railway/Bus	101.96	97.23	4.73
Others	0.88	0.79	0.09
<b>Total</b>	<b>4944.59</b>	<b>4411.02</b>	<b>533.57</b>

**Table 9: Number of Package Tours and Tourist, 2016-17 and 2017-18.**

Type of Package Tour	2016-17		2017-18	
	Number of Tourist	Number of Package	Number of Tourist	Number of Package
Domestic Tour	100,036	11,913	106,790	12,460
Inbound Tour	1,987	134	3,827	277
Out Bound Tour	92,884	35,363	96,559	36,301
<b>Total</b>	<b>194,907</b>	<b>47,410</b>	<b>207,176</b>	<b>49,038</b>

**Table 10: Sale and Purchase Value of Service Provided by Type of Service and Output, 2016-17.**

(In Million Tk.)

Type of Tickets	2016-17		
	Sale value of tickets (1)	Purchase value of tickets sold (2)	Output (3)= (1-2)
<b>Domestic Package Tour</b>			
Air fare (including all taxes and fees)	312.00	298.68	13.33
Road Transport / Water Transport/ Railway	222.86	206.48	16.38
Hotel/Motel/Resort	181.83	161.91	19.92
Guide	27.89	20.86	7.03
Others	186.31	163.12	23.20
<b>Total</b>	<b>930.89</b>	<b>851.05</b>	<b>79.86</b>
<b>Inbound Package Tour</b>			
Air fare (including all taxes and fees)	56.04	51.68	4.37
Road Transport / Water Transport/ Railway	3.38	2.79	0.58
Hotel/Motel/Resort	26.01	22.95	3.06
Guide	1.77	0.90	0.87
Others	14.17	11.91	2.26
<b>Total</b>	<b>101.37</b>	<b>90.23</b>	<b>11.14</b>
<b>Outbound Package Tour</b>			
Air fare (including all taxes and fees)	9640.15	8999.90	640.26
Road Transport / Water Transport/ Railway	1519.65	1455.79	63.86
Hotel/Motel/Resort	7928.18	7413.64	514.55
Guide	980.24	900.61	79.63
Others	3569.55	3335.59	233.96
<b>Total</b>	<b>23637.77</b>	<b>22105.53</b>	<b>1532.26</b>
<b>Grand total</b>	<b>24670.03</b>	<b>23046.81</b>	<b>1623.26</b>

**Table 11: Sale and Purchase Value of Service Provided by Type of Service and Output, 2017-18.**

(In Million Tk.)

Type of Tickets	2017-18		
	Sale value of tickets (1)	Purchase value of tickets sold (2)	Output (3)= (1-2)
<b>Domestic Package Tour</b>			
Air fare (including all taxes and fees)	283.79	260.79	23.00
Road Transport / Water Transport/ Railway	436.89	209.31	227.58
Hotel/Motel/Resort	185.05	166.38	18.68
Guide	34.94	26.22	8.72
Others	184.37	145.68	38.68
Total	1125.04	808.38	316.66
<b>Inbound Package Tour</b>			
Air fare (including all taxes and fees)	71.33	66.08	5.26
Road Transport / Water Transport/ Railway	11.05	9.72	1.33
Hotel/Motel/Resort	39.42	27.24	12.18
Guide	6.31	3.47	2.84
Others	19.28	15.70	3.58
Total	147.39	122.21	25.19
<b>Outbound Package Tour</b>			
Air fare (including all taxes and fees)	10814.83	9604.60	1210.23
Road Transport / Water Transport/ Railway	2699.48	2351.16	348.31
Hotel/Motel/Resort	7490.24	7218.43	271.81
Guide	1451.08	975.52	475.55
Others	2531.49	2327.89	203.59
Total	24987.12	22477.60	2509.49
<b>Grand total</b>	<b>26259.55</b>	<b>23408.19</b>	<b>2851.34</b>

**Table 12: Revenue Earned From Other Services, 2016-17 and 2017-18.**

(In Million Tk.)

Types of Service Provided	Income	
	2016-17	2017-18
Interest/dividend	0.79	1.62
Rent from building/ structure	0.44	0.50
Visa processing	515.86	599.76
Others	28.53	42.35
<b>Total</b>	<b>545.62</b>	<b>644.23</b>



**Table 13: Intermediate Consumption (IC) of Tour Operators, 2016-17.**

(In Million Tk.)

Types of intermediate consumption	Value	
	2016-17	2017-18
House / office / land rent (rented)	101.47	102.18
Electricity, gas, water and fuel costs	20.62	21.27
Repair and Maintenance Expenses	3.52	4.33
The cost of stationery and related office items	10.01	10.35
Advertising Expenses	5.17	5.37
Repair and maintenance of computers and other parts	5.55	5.18
Expenses related to fees, commissions, royalties, insurance, reputations etc.	3.27	3.31
Spending on mail, telecommunications and internet	8.60	9.34
Cost of transport and transportation	6.06	6.65
License renewal fee	9.59	9.73
Spending on membership renewal	4.88	4.93
Expenditure on appraisal	9.53	10.24
Medical expenses	0.33	0.18
Spend on cleanliness	2.34	2.36
Legal, Audits, Accounts and incidental expenses	3.82	3.84
Rental equipment and other equipment	1.87	2.03
Cost of maintenance of vehicles and machinery	0.55	0.59
Security / Nightguard spending	2.27	2.27
Printing (paper, jacket and other) / publishing	5.00	5.20
Photocopy (passport, P-form and others)	2.96	3.26
Subscription paid (specify)	0.59	0.66
Training costs	0.62	0.56
Incentive cost / compensation	0.80	0.82
Vehicles ( Tax token, Fitness)	0.34	0.35
Other costs (specify)	2.31	2.67
<b>Total</b>	<b>212.07</b>	<b>217.67</b>

**Table 14: Property Income (receivable) of Tour Operators for 2016-17 and 2017-18.**

(In Million Tk.)

Types of property income	Income		
	2016-17	2017-18	Percent Changed
Interest/dividend	0.79	1.62	0.83
Rent from building/ structure	0.44	0.50	0.06
Visa processing	515.86	599.76	83.90
Others	28.53	42.35	13.82
<b>Total</b>	<b>545.62</b>	<b>644.23</b>	<b>98.61</b>

**Table 15: Gross Fixed Capital Formation for 2016-17.**

(Tk. In Million)

Type	Opening Value (1July,2016)	Acquisition	Sale/lost	Depreciation	Closing value (30 June,2017)
Land	5.84	0	0		5.84
Buildings/Other Structure	86.18	0.01	0.06	5.43	80.7
Office decoration & Furniture	107.12	6.4	4.69	11.69	97.14
Computer equipment	47.85	2.6	1.56	5.46	43.43
Transport equipment	25.44	0.1	0	2.78	22.76
Software	2.69	0.02	0.15	0.29	2.27
Other machinery and equipment	44.82	2.6	2.13	4.99	40.3
Others	1.3	0	0.02	0.16	1.12
<b>Total</b>	<b>321.24</b>	<b>11.73</b>	<b>8.61</b>	<b>30.8</b>	<b>293.56</b>

**Table 16: Gross Fixed Capital Formation for 2017-18.**

(Tk. In Million)

Type	Opening Value (1July,2017)	Acquisition	Sale/lost	Depreciation	Closing value (30 June,2018)
Land	5.84	0	0		5.84
Buildings/Other Structure	80.7	0.1	0.07	4.95	75.78
Office decoration & Furniture	97.14	4.3	3.2	9.67	88.57
Computer equipment	43.43	1.5	0.98	4.73	39.22
Transport equipment	22.76	0.1	0	2.47	20.39
Software	2.27	0.1	0.08	0.28	2.01
Other machinery and equipment	40.3	2.5	1.85	4.58	36.37
Others	1.12	0	0	0.15	0.97
<b>Total</b>	<b>293.56</b>	<b>8.6</b>	<b>6.18</b>	<b>26.83</b>	<b>269.15</b>

**Table 17: Change in Inventories for 2016-17and 2017-18.**

(Tk. In Million)

Type	2016-17		2017-18	
	Opening value (1July,2016)	Closing Value (30 June,2017)	Opening value (1July,2017)	Closing value(31 (30June,2018)
Raw materials	-	-	-	-
Work in progress	-	-	-	-
Finished product	-	-	-	-
Good for resale	-	-	-	-
Other material & Supply	2.25	2.40	2.40	1.09
<b>Total</b>	<b>2.25</b>	<b>2.40</b>	<b>2.40</b>	<b>1.09</b>

## Travel Agents and Tour Operators

**Table 1: Distribution of Establishments by Type of Ownership.**

Types of ownership	Number of Establishments	Percent
Family ownership	53	4.7
Single ownership	888	78.2
Partnership	114	10.0
Private Ltd	81	7.1
<b>Total</b>	<b>1,136</b>	<b>100.0</b>

**Table 2: Distribution of Establishments by Year of Establishment.**

Year of Establishment	Number of Establishment	Percent
Before 1990	65	5.7
1990- 1994	24	2.1
1995-1999	57	5.0
2000-2004	105	9.3
2005-2009	219	19.3
2010-2014	406	35.7
2015-2018	260	22.9
<b>Total</b>	<b>1,136</b>	<b>100.0</b>

**Table 3: Distribution of Establishments Head by Gender**

Head of establishments	Number of Establishment	Percent
Male headed	1,124	98.9
Female headed	12	1.1
<b>Total</b>	<b>1,136</b>	<b>100.0</b>

**Table 4: Employment Size of travel Agents and Tour Operators for 2016-17 & 2017-18**

Type of employees	Year 2016-17 (as on 30 June,2017)			Year 2017-18 (as on 30 June,2018)			Percentage change over one year (total employment size)
	Male (%)	Female (%)	Total (%)	Male (%)	Female (%)	Total (%)	
Working owner	2353 (95.60)	109 (4.4)	2462 (100.0)	2419 (94.8)	132 (5.2)	2552 (100.0)	3.7
General Manager	449 (98.0)	9 (2.0)	458 (100.0)	454 (98.1)	9 (1.9)	463 (100.0)	1.1
Manager	1375 (99.0)	14 (1.00)	1389 (100.0)	1413 (98.4)	24 (1.6)	1437 (100.0)	3.5
Supervisor	695 (96.1)	28 (3.9)	723 (100.0)	690 (96.1)	28 (3.9)	718 (100.0)	(0.7)
Accountant	1687 (97.0)	52 (3.0)	1739 (100.0)	1715 (97.1)	52 (2.9)	1767 (100.0)	1.6
Sales executive	2515 (94.0)	161 (6.0)	2676 (100.0)	2514 (93.5)	175 (6.5)	2689 (100.0)	0.5
Unpaid family worker	255 (98.1)	5 (1.9)	260 (100.0)	279 (98.3)	5 (1.7)	284 (100.0)	9.2
Others (NEC)	1663 (97.0)	52 (3.0)	1715 (100.0)	1682 (97.3)	47 (2.7)	1729 (100.0)	0.8
<b>Total</b>	<b>10,992 (96.2)</b>	<b>430 (3.8)</b>	<b>11,422 (100.0)</b>	<b>11,167 (95.9)</b>	<b>472 (4.1)</b>	<b>11,639 (100.0)</b>	<b>1.9</b>

**Table 5: Employment Cost of Travel Agents and Tour Operators for 2016-17.**

(In Million Tk.)

Type of employees	Pay and allowances	Bonus	Others	Total
Working owner	242.2	12.7	74.6	329.5
General Manager	69.1	7.0	1.3	77.4
Manager (Accounts/Sales/Marketing)	218.1	21.1	2.5	241.7
Supervisor (Counter)	73.1	6.9	1.1	81.1
Accountant	148.0	15.8	2.4	166.2
Sales executive	225.5	21.0	1.4	247.9
Unpaid family member	0.0	0.0	3.9	3.9
Others	82.4	8.8	1.6	92.8
<b>Total</b>	<b>1058.4</b>	<b>93.3</b>	<b>88.8</b>	<b>1240.5</b>

**Table 6: Employment Cost of Travel Agents and Tour Operators for 2017-18.**

(In Million Tk.)

Type of employees	Pay and allowances	Bonus	Others	Total
Working owner	240.9	13.5	85.0	339.4
General Manager	76.3	8.2	1.4	85.9
Manager	243.3	24.5	2.7	270.5
Supervisor	77.6	7.3	0.5	85.4
Accountant	161.5	16.7	2.8	181.0
Sales executive	251.1	24.2	1.6	276.9
Unpaid family member	0.00	0.00	6.6	6.6
Others	144.9	100.7	3.1	248.8
<b>Total</b>	<b>1195.6</b>	<b>195.1</b>	<b>103.7</b>	<b>1494.5</b>

**Table 7: Sale and Purchase Value of Tickets by Type of Tickets and Output 2016-17.**

(In Million Tk.)

Type of Tickets	2016-17		
	Sale value of tickets (1)	Purchase value of tickets sold (2)	Output (3)= (1-2)
<b>Domestic Airlines</b>			
Air fare (including all taxes and fees)	8512.26	7295.76	1216.50
<b>International Airlines</b>			
Air fare (including all taxes and fees)	47191.88	43676.39	3515.49
<b>Railway/Bus (overseas)</b>			
Railway/Bus	963.23	925.45	37.78
Others	10.68	9.73	0.95
<b>Total</b>	<b>56678.05</b>	<b>51907.33</b>	<b>4770.72</b>

**Table 8: Sale and Purchase Value of Tickets by Type of Tickets and Output 2017-18.**

(In Million Tk.)

Type of Tickets	2017-18		
	Sale value of tickets (1)	Purchase value of tickets sold (2)	Output (3)= (1-2)
<b>Domestic Airlines</b>			
Air fare (including all taxes and fees)	7897.84	6944.94	952.90
<b>International Airlines</b>			
Air fare (including all taxes and fees)	55615.35	51344.00	4271.35
<b>Railway/Bus (overseas)</b>			
Railway/Bus	984.89	951.14	33.75
Others	11.60	10.54	1.06
<b>Total</b>	<b>64509.68</b>	<b>59250.62</b>	<b>5259.06</b>

**Table 9: Sale and Purchase Value of Service Provided by Type of Service and Output 2016-17.**

(In Million Tk.)

Type of Tickets	2016-17		
	Sale value of tickets (1)	Purchase value of tickets sold (2)	Output (3)= (1-2)
<b>Domestic Package Tour</b>			
Air fare (including all taxes and fees)	393.35	380.19	13.16
Road Transport / Water Transport/ Railway	761.38	722.47	38.90
Hotel/Motel/Resort	690.86	649.38	41.49
Guide	36.70	27.56	9.14
Others	168.64	149.62	19.02
<b>Total</b>	<b>2050.93</b>	<b>1929.22</b>	<b>121.71</b>
<b>Inbound Package Tour</b>			
Air fare (including all taxes and fees)	195.73	182.22	13.50
Road Transport / Water Transport/ Railway	10.57	10.54	0.03
Hotel/Motel/Resort	91.37	85.74	5.63
Guide	0.94	0.88	0.06
Others	61.14	59.01	2.13
<b>Total</b>	<b>359.75</b>	<b>338.39</b>	<b>21.35</b>
<b>Outbound Package Tour</b>			
Air fare (including all taxes and fees)	13798.51	12839.70	958.82
Road Transport / Water Transport/ Railway	1809.38	1702.71	106.67
Hotel/Motel/Resort	7481.69	6855.10	626.59
Guide	1714.84	1414.75	300.10
Others	5293.51	4899.82	393.70
<b>Total</b>	<b>30097.93</b>	<b>27712.08</b>	<b>2385.88</b>
<b>Grand Total</b>	<b>32508.61</b>	<b>29979.69</b>	<b>2528.94</b>

**Table 10: Sale and Purchase Value of Service Provided by Type of Service and Output, 2017-18.**

(In Million Tk.)

Type of Tickets	2017-18		
	Sale value of tickets (1)	Purchase value of tickets sold (2)	Output (3)= (1-2)
Domestic Package Tour			
Air fare (including all taxes and fees)	460.17	432.93	27.24
Road Transport / Water Transport/ Railway	812.36	746.64	65.72
Hotel/Motel/Resort	557.88	503.32	54.56
Guide	30.14	20.08	10.06
Others	195.32	182.57	12.75
Total	2055.87	1885.54	170.33
Inbound Package Tour	0.00	0.00	0.00
Air fare (including all taxes and fees)	248.30	228.79	19.50
Road Transport / Water Transport/ Railway	12.47	11.73	0.75
Hotel/Motel/Resort	105.45	96.73	8.72
Guide	1.74	1.21	0.54
Others	67.55	64.69	2.86
Total	435.51	403.15	32.37
Outbound Package Tour	0.00	0.00	0.00
Air fare (including all taxes and fees)	16474.77	15529.11	945.66
Road Transport / Water Transport/ Railway	1895.73	1790.34	105.39
Hotel/Motel/Resort	11196.36	10456.50	739.86
Guide	2491.32	1729.42	761.90
Others	5486.83	5065.54	421.29
Total	37545.01	34570.91	2974.10
<b>Grand Total</b>	<b>40036.39</b>	<b>36859.60</b>	<b>3176.80</b>

**Table 11: Revenue Earned From Others, 2016-17 and 2017-18.**

(In Million Tk.)

Types of Service Provided	2016-17		2017-18	
	value	Percent	value	Percent
Interest/dividend	2.58	0.23	4.08	0.30
Rent from building/ structure	1.46	0.13	1.49	0.11
Visa processing	1019.34	90.23	1214.65	90.26
Others	106.39	9.42	125.46	9.32
<b>Total</b>	<b>1129.77</b>	<b>100.00</b>	<b>1345.68</b>	<b>100.00</b>

**Table 12: Intermediate Consumption (IC) of Travel Agents, 2016-17.**

(In Million Tk.)

Types of intermediate consumption	2016-17		2017-18	
	value	Percent	value	Percent
House / office / land rent (rented)	285.53	45.36	305.48	46.86
Electricity, gas, water and fuel costs	55.76	8.86	56.46	8.66
Repair and Maintenance Expenses	10.58	1.68	15.64	2.40
The cost of stationery and related office items	32.35	5.14	33.10	5.08
Advertising Expenses	19.74	3.14	18.86	2.89
Repair and maintenance of computers and other parts	13.99	2.22	15.98	2.45
Expenses related to fees, commissions, royalties, insurance, reputations etc.	7.05	1.12	8.08	1.24
Spending on mail, telecommunications and internet	22.71	3.61	24.80	3.80
Cost of transport and transportation	24.39	3.87	25.57	3.92
License renewal fee	25.37	4.03	24.87	3.82
Spending on membership renewal	9.79	1.56	11.62	1.78
Expenditure on appraisal	30.69	4.88	33.26	5.10
Medical expenses	3.10	0.49	3.37	0.52
Spend on cleanliness	7.12	1.13	7.60	1.17
Legal, Audits, Accounts and incidental expenses	9.98	1.59	10.02	1.54
Rental equipment and other equipment	1.83	0.29	2.02	0.31
Cost of maintenance of vehicles and machinery	2.45	0.39	2.71	0.42
Security / Night guard spending	7.20	1.14	7.69	1.18
Printing (paper, jacket and other) / publishing	14.66	2.33	15.75	2.42
Photocopy (passport, P-form and others)	8.05	1.28	8.10	1.24
Subscription paid (specify)	1.40	0.22	1.43	0.22
Training costs	2.64	0.42	2.96	0.45
Incentive cost / compensation	20.43	3.25	3.22	0.49
Vehicles (Road Tax, Fitness)	4.59	0.73	4.63	0.71
Other costs (specify)	8.04	1.28	8.66	1.33
<b>Total</b>	<b>629.44</b>	<b>100.00</b>	<b>651.88</b>	<b>100.00</b>



**Table 13: Property Income (receivable) of Tour Operators and Travel Agents for 2016-17 and 2017-18.**

(In Million Tk.)

Types of property income	Income		
	2016-17	2017-18	Percent Changed
Interest/dividend	2.58	4.08	58.14
Rent from building/ structure	1.46	1.49	2.05
Visa processing	1019.34	1214.65	19.16
Others	106.39	125.46	17.92
<b>Total</b>	<b>1129.77</b>	<b>1345.68</b>	<b>19.11</b>

**Table 14: Gross Fixed Capital Formation for 2016-17.**

(Tk. In Million)

Type	Opening Value (1July,2016)	Acquisition	Sale/lost	Depreciation	Closing value (30 june,2017)
Land	46.66	2.5	2.23		46.93
Buildings/Other Structure	146.71	0.2	0.18	5	141.73
Office decoration & Furniture	303.44	17.2	11.73	34.65	272.56
Computer equipment	122.56	7.8	3.58	16.12	110.66
Transport equipment	18.22	0.3	0.11	0.67	17.74
Software	15.13	2	0.52	1.73	14.88
Other machinery and equipment	121.91	8.1	5.44	14.93	109.64
Others	3.56	0.1	0.06	0.57	3.03
<b>Total</b>	<b>778.19</b>	<b>38.2</b>	<b>23.85</b>	<b>73.67</b>	<b>717.17</b>

**Table 15: Gross Fixed Capital Formation for 2017-18.**

(Tk. In Million)

Type	Opening Value (1July,2017)	Acquisition	Sale/lost	Depreciation	Closing value (30 june,2018)
Land	22.50	0.40	0.18		22.72
Buildings/Other Structure	141.60	-	-	4.80	136.8
Office decoration & Furniture	281.20	13.30	9.91	31.64	252.95
Computer equipment	111.50	4.20	2.83	13.89	98.98
Transport equipment	25.90	0.20	0.08	3.63	22.39
Software	12.30	0.60	0.45	1.10	11.35
Other machinery and equipment	115.00	6.60	4.25	13.99	103.36
Others	3.300	-	0.01	0.36	2.93
<b>Total</b>	<b>713.30</b>	<b>25.30</b>	<b>17.71</b>	<b>69.41</b>	<b>651.48</b>

**Table 16: Change in Inventories for 2016-17 and 2017-18.**

(Tk. In Million)

Type	2016-17		2017-18	
	Opening value (1July,2016)	Closing Value (30 June,2017)	Opening value (1July,2017)	Closing value(31 (30June,2018)
Raw materials	-	-	-	-
Work in progress	-	-	-	-
Finish Products	-	-	-	-
Goods for resale	-	-	-	-
Other material & Supply	6.87	7.55	7.55	2.54
<b>Total</b>	<b>6.87</b>	<b>7.55</b>	<b>7.57</b>	<b>2.54</b>

## Clearing and Forwarding Agents

**Table 01: Distribution of Establishments by Type of Ownership.**

Type of ownership	Number of Establishments	Percent
Single ownership	128	2.79
Family ownership	3,738	81.58
Partnership	353	7.70
Private Ltd	363	7.92
<b>Total</b>	<b>4,582</b>	<b>100.0</b>

**Table 02: Distribution of Establishments by Year of Establishment.**

Year of Establishment	Number of Establishment	Percent
Before 1990	588	12.83
1990- 1994	254	5.54
1995-1999	930	20.30
2000-2004	1,282	27.98
2005-2009	753	16.43
2010-2014	598	13.05
2015-2018	177	3.86
<b>Total</b>	<b>4,582</b>	<b>100.00</b>

**Table 03: Distribution of Establishments' Heads by Gender.**

Head of establishments	Number of Establishment	Percent
Male headed	4533	98.93
Female headed	49	1.07
<b>Total</b>	<b>4582</b>	<b>100.0</b>

**Table 04: Employment Size of Clearing and Forwarding Agents, 2016-17 and 2017-18.**

Type of employees	Year 2016-17 (as on 30 June, 2017)			Year 2017-18 (as on 30 June, 2018)		
	Male (%)	Female (%)	Total (%)	Male (%)	Female (%)	Total (%)
Working owner	4,965 (99.22)	39 (0.78)	5,004 (100.00)	4,965 (99.22)	39 (0.78)	5,004 (100.00)
General Manager	706 (100.00)	0 (0.00)	706 (100.00)	706 (100.00)	0 (0.00)	706 (100.00)
Manager	2728 (99.63)	10 (0.37)	2,738 (100.00)	2737 (99.64)	10 (0.36)	2747 (100.00)
Jetty Sarker	5,602 (100.00)	0 (0.00)	5,602 (100.00)	5593 (100.00)	0 (0.00)	5593 (100.00)
Custom Sarker	7,712 (100.00)	0 (0.00)	7712 (100.00)	7673 (100.00)	0 (0.00)	7673 (100.00)
Accountant	2,963 (99.66)	10 (0.34)	2,973 (100.00)	2983 (99.67)	10 (0.33)	2993 (100.00)
Office Assistant	4,710 (98.76)	59 (1.24)	4,769 (100.00)	4,710 (98.76)	59 (1.24)	4,769 (100.00)
Part-time employee	569 (100.00)	0 (0.00)	569 (100.00)	579 (100.00)	0 (0.00)	579 (100.00)
Unpaid family worker	285 (100.00)	0 (0.00)	285 (100.00)	304 (100.00)	0 (0.00)	304 (0.00)
Others	2,904 (100.00)	0 (0.00)	2,904 (100.00)	2885 (100.00)	0 (0.00)	2885 (0.00)
<b>Total</b>	<b>33,144 (99.65)</b>	<b>118 (0.35)</b>	<b>33,262 (100.00)</b>	<b>33,135 (99.65)</b>	<b>118 (0.35)</b>	<b>33,253 (100.00)</b>

**Table 05: Employment Cost of Clearing and Forwarding Agents for 2016-17.**

(In Million Tk.)

Type of employees	Pay and allowances	Bonus	Others	Total
Working owner	279.32	33.90	262.09	575.31
General Manager	175.47	19.19	10.69	205.35
Manager	515.90	47.89	26.53	590.33
Jetty Sarker	645.79	116.50	87.41	849.70

Custom Sarker	797.54	111.01	91.33	999.88
Accountant	371.04	67.80	33.97	472.81
Office Assistant	400.21	57.17	22.10	479.48
Part-time Employee	36.04	0.39	1.34	37.78
Unpaid family worker	0.00	0.00	17.71	17.71
Others	313.95	26.20	26.16	366.31
<b>Total</b>	<b>3535.26</b>	<b>480.05</b>	<b>579.33</b>	<b>4594.65</b>

**Table 06: Employment Cost of Clearing and Forwarding Agents for 2017-18.**

(In Million Tk.)

Type of employees	Pay and allowances	Bonus	Other benefit	Total
Working owner	281.53	34.88	292.98	609.39
General Manager	161.92	35.29	14.88	212.09
Manager	521.37	47.16	27.05	595.58
Jetty Sarker	675.62	128.06	94.54	898.22
Custom Sarker	840.58	118.92	94.37	1053.87
Accountant	399.07	72.11	32.84	504.02
Office Assistant	421.38	59.39	23.55	504.32
Part-time employee	43.16	0.76	1.45	45.37
Unpaid family worker	0.00	0.00	18.64	18.64
Others	320.83	26.89	29.34	377.06
<b>Total</b>	<b>3665.46</b>	<b>523.46</b>	<b>629.64</b>	<b>4,818.56</b>

**Table 07: Total Commission Received, 2017-18.**

(In Million Tk.)

Year	Total Commission Received		Percent change over previous year	
	Import	Export	Import	Export
2016-17	8327.05	8075.93	-	-
2017-18	10591.77	8529.30	27.20	5.61
<b>Total</b>	<b>18918.82</b>	<b>16605.23</b>		

**Table 8: Revenue Earned From Other Services, 2016-17 and 2017-18.**

(In Million Tk.)

Other receipts	2016-17		2017-18	
	value	Percent	value	Percent
Income from rental of transport & equipment	83.65	16.64	85.96	16.26
Income from interest/ dividend/insurance	27.11	5.39	26.15	4.95
Income from Rental of building/ structure	12.28	2.44	7.94	1.50
Other incomes	379.58	75.52	408.69	77.30
<b>Total</b>	<b>502.62</b>	<b>100.00</b>	<b>528.74</b>	<b>100.00</b>

**Table 9: Intermediate Consumption (IC), 2016-17.**

(In Million Tk.)

Types of intermediate consumption	2016-17		2017-18	
	value	Percent	value	Percent
House / office / land rent (rented)	529.60	34.37	547.18	35.45
Electricity, gas, water and fuel costs	113.60	7.37	118.08	7.65
Repair and Maintenance Expenses	30.96	2.01	30.43	1.97
The cost of stationery and related office items	89.89	5.83	89.67	5.81
Advertising Expenses	12.00	0.78	11.67	0.76
Repair and maintenance of computers and other parts	55.73	3.62	46.65	3.02
Medical expenses	4.14	0.27	1.70	0.11
Expenses related to fees, commissions, royalties, insurance, reputations etc.	98.35	6.38	98.42	6.38
Spending on mail, telecommunications and internet	88.11	5.72	93.56	6.06
Cost of transport and transportation	93.64	6.08	92.05	5.96
License renewal fee	42.55	2.76	36.87	2.39
Spending on membership renewal	13.87	0.90	14.20	0.92
Expenditure on appraisal	108.93	7.07	106.68	6.91
Spend on cleanliness	24.08	1.56	25.67	1.66
Legal, audits, accounts and other ancillary expenses	22.97	1.49	24.67	1.60
Rental equipment, Other transport activities	21.38	1.39	23.83	1.54
Cost of maintenance of vehicles and machinery	20.37	1.32	17.32	1.12
Security / Night guard spending	18.75	1.22	19.27	1.25
Printing (paper, jacket and other) / publishing	29.96	1.94	22.28	1.44
Cost of transport and transportation	25.13	1.63	27.04	1.75
Photocopy	51.33	3.33	53.94	3.49
Subscription paid (specify)	8.54	0.55	9.14	0.59
Training costs	2.37	0.15	2.17	0.14
Vehicles (Road Tax, Fitness)	5.39	0.35	5.40	0.35
Other ancillary expenses (please specify)	29.05	1.89	25.79	1.67
<b>Total</b>	<b>1540.69</b>	<b>100.00</b>	<b>1543.68</b>	<b>100.00</b>

**Table 10: The amount of permanent assets and investment in the last financial year 2016-17.**

(In Million Tk.)

Type of assets	Initial value (as on 1 June 2016)	Purchase and repair	Sales/Transfer /Termination Amount	Depreciat on	Net price of assets over the year
Land	1088.77	0.00	0.00	0.00	1088.77
Buildings/Other Structure	8403.00	0.00	0.00	828.79	7574.21
Office decoration & Furniture	450.83	60.17	1.65	60.87	448.48
Computer equipment	327.12	34.19	2.15	40.75	318.42
Transport equipment	549.47	16.64	13.66	79.33	473.12
Furniture	411.36	16.79	3.29	49.13	375.73
Software	30.51	0.41	0.11	1.26	29.55
AC/Air cooler/Fan	219.65	3.97	2.09	29.57	191.96
Photocopy	75.86	3.50	1.34	7.34	70.69
Others	77.28	8.71	0.10	9.28	76.61
<b>Total</b>	<b>11633.85</b>	<b>144.38</b>	<b>24.39</b>	<b>1106.32</b>	<b>10647.54</b>

**Table 11: The amount of permanent assets and investment in the last financial year 2017-18.**

(In Million Tk.)

	Initial value	Purchase and repair	Sales / Transfer / Termination	Depreciation	Net value of assets over the year
Land	1062.28	0.00	0.00	0.00	1062.28
Buildings/Other Structure	8285.33	0.00	0.00	105.96	8179.37
Office decoration & Furniture	450.80	12.23	2.49	56.69	403.86
Computer equipment	320.77	6.63	3.32	38.24	285.84
Transport equipment	486.64	78.88	0.31	73.74	491.47
Furniture	378.92	14.61	2.61	45.16	345.77
Software	29.54	0.26	0.20	1.59	28.01
AC/Air cooler/Fan	196.10	2.59	1.71	24.91	172.07
Photocopy	66.06	1.70	0.67	6.89	60.20
Others	76.70	11.15	0.01	10.28	77.55
<b>Total</b>	<b>11353.14</b>	<b>128.05</b>	<b>11.32</b>	<b>363.46</b>	<b>11106.42</b>

**Table 12 : Change in inventories for 2016-17 and 2017-18**

(Tk. In Million)

Type	2016-17		2017-18	
	Opening value (1July, 2016)	Closing Value (30 June, 2017)	Opening value (1July, 2017)	Closing value (31 30June, 2018)
Raw materials	-	-	-	-
Finished good ready for sale	-	-	-	-
Work in progress	-	-	-	-
Other material & Supply	38.92	16.83	16.83	15.39
<b>Total</b>	<b>38.92</b>	<b>16.83</b>	<b>16.83</b>	<b>15.39</b>

# *Questionnaire*





## Questionnaire



পরিসংখ্যান আইন, ২০১৩  
কর্তৃক প্রদত্ত ক্ষমতাবলে  
বিবিএস এ সকল তথ্য সংগ্রহ  
করে থাকে। সঠিক তথ্য দিন,  
দেশের উন্নয়নে অবদান রাখুন।

গণপ্রজাতন্ত্রী বাংলাদেশ সরকার  
বাংলাদেশ পরিসংখ্যান ব্যুরো  
ন্যাশনাল একাউন্টিং উইং  
সার্ভেস অ্যান্ড স্টাডিস রিলেটিং টু জিডিপি রিবেইস ২০১৫-১৬ প্রকল্প  
পরিসংখ্যান ভবন (৫ তলা, ব্লক-১)  
ই-২৭/এ, আগারগাঁও, ঢাকা ১২০৭

সংগৃহীত তথ্য সম্পূর্ণ গোপন  
রাখা হবে। প্রস্তুতকৃত  
পরিসংখ্যান উন্নয়ন  
পরিকল্পনায় ব্যবহার করা  
হবে।

### ট্রাভেল এজেন্ট, ট্যুর অপারেটর ও ক্লিয়ারিং অ্যান্ড ফরওয়ার্ডিং এজেন্টদের কার্যক্রম জরিপ-২০১৯

#### মডিউল- ০১: ট্রাভেল এজেন্ট ও ট্যুর অপারেটর

Sample Unit Number

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সেকশন ১: নমুনা এককের পরিচিতি

১.১	প্রতিষ্ঠানের নাম	:	
১.২	প্রতিষ্ঠান মালিক/ পরিচালক/ ব্যবস্থাপক / চেয়ারম্যান এর নাম	:	

১.৩	প্রতিষ্ঠানের ধরন: (প্রযোজ্য কোড বৃত্তায়ন করুন)	:	1 - ট্রাভেল এজেন্ট	2 - ট্যুর অপারেটর	3 - উভয়ই	GEO code
১.৪	বিভাগ	:				
১.৫	জেলা	:				
১.৬	থানা/উপজেলা	:				
১.৭	ওয়ার্ড/ইউনিয়ন	:				
১.৮	মৌজা/মহল্লা	:				
১.৯	বাসা/রাস্তা/হোল্ডিং নম্বর	:				
১.১০	টেলিফোন/মোবাইল নম্বর	:				
১.১১	ই-মেইল ঠিকানা	:				
১.১২	ওয়েব ঠিকানা	:	<a href="http://www.">http://www.</a>			

#### ১.১৩ উত্তরদাতা:

নাম	:	
পদবি	:	
মোবাইল নম্বর	:	

#### ১.১৪ তথ্য সংগ্রহের তারিখ ও অগ্রগতি

সাক্ষাৎ	সাক্ষাতের তারিখ	তথ্য সংগ্রহের অবস্থা			মন্তব্য
		১-সম্পূর্ণ	২-অসম্পূর্ণ	৩-প্রত্যাখ্যান	
১ম					
২য়					
৩য়					

তথ্য সংগ্রহকারীর নাম:	স্বাক্ষর:	তারিখ:
সুপারভাইজিং কর্মকর্তার নাম:	স্বাক্ষর:	তারিখ:
এডিটর/কোডারের নাম:	স্বাক্ষর:	তারিখ:

## সেকশন ২: প্রতিষ্ঠানের সাধারণ তথ্যাবলি

২.১ প্রতিষ্ঠানের আইনগত মালিকানা (প্রযোজ্য কোড বৃত্তায়ন করুন)	
পারিবারিক	1
একক মালিকানাধীন	2
অংশীদারিত্ব	3
প্রাইভেট লি.	4
অন্যান্য (নিম্নে উল্লেখ করুন)	5

২.২ প্রতিষ্ঠানের মালিকানার ধরণ (প্রযোজ্য কোড বৃত্তায়ন করুন)	
বাংলাদেশি	1
প্রবাসী বাংলাদেশি	2
বিদেশি	3
বাংলাদেশি এবং বিদেশির যৌথ মালিকানা	4

২.৩ প্রতিষ্ঠান প্রধান (প্রযোজ্য কোড বৃত্তায়ন করুন)	
পুরুষ -1	মহিলা -2

২.৪ প্রতিষ্ঠানটি স্থাপনের সাল (খ্রিস্টাব্দ)	

২.৫. প্রতিষ্ঠানটির ট্রেড লাইসেন্স আছে কি?  
(প্রযোজ্য কোড বৃত্তায়ন করুন)

হ্যাঁ - 1	না - 2
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২.৬ প্রতিষ্ঠানটি কোন কর্তৃপক্ষের আওতায়  
নিবন্ধিত কিনা? (প্রযোজ্য কোড বৃত্তায়ন করুন)  
(হ্যাঁ হলে ২.৭ পূরণ করুন)

হ্যাঁ - 1	না-2
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২.৭ প্রতিষ্ঠানটি কোন কর্তৃপক্ষের আওতায় নিবন্ধিত? (প্রযোজ্য কোড বৃত্তায়ন করুন, একাধিক উত্তর হতে পারে)	
বেসামরিক বিমান পরিবহন ও পর্যটন মন্ত্রণালয়	1
সিভিল এভিয়েশন অথরিটি (CAAB)	2
বাংলাদেশ ট্যুরিজম বোর্ড	3
বাংলাদেশ পর্যটন কর্পোরেশন	4
সিটি কর্পোরেশন/পৌরসভা	5
ধর্ম বিষয়ক মন্ত্রণালয়	6
অন্যান্য (উল্লেখ করুন)	7

২.৮ কোন এসোসিয়েশনের সদস্য ? (প্রযোজ্য কোড বৃত্তায়ন করুন, একাধিক উত্তর হতে পারে)	
ATAB	1
TOAB	2
HAAB	3
সদস্য নয়	4
অন্যান্য (উল্লেখ করুন)	5

## সেকশন ৩: জনবল এবং বেতন ভাতাদি সংক্রান্ত তথ্যাদি

৩.১ নিয়োজিত জনবলের ধরন ও সংখ্যা

জনবল		২০১৬-১৭(৩০জুন/২০১৭)			২০১৭-১৮(৩০জুন/২০১৮)		
		পুরুষ	মহিলা	তৃতীয় লিঙ্গ	পুরুষ	মহিলা	তৃতীয় লিঙ্গ
১	কর্মরত মালিক (CEO/MD/Director/Proprietor)						
২	মহাব্যবস্থাপক (General Manager)						
৩	ব্যবস্থাপক (Accounts/ Sales/ Marketing/ Reservation)						
৪	সুপারভাইজার (Counter)						
৫	হিসাব রক্ষক						
৬	বিক্রয় প্রতিনিধি (Sales Executives)						
৭	অবৈতনিক পারিবারিক কর্মী						
৮	অন্যান্য (উল্লেখ করুন)						
মোট							

## ৩.২ নিয়োজিত জনবলের বেতন ও ভাতাদি (টাকায়)

জনবল	বেতন ভাতাদি (ওভারটাইম সহ)	বোনাস	অন্যান্য
২০১৬-১৭			
১ কর্মরত মালিক (CEO/MD/Director/Proprietor)			
২ মহাব্যবস্থাপক (General Manager)			
৩ ব্যবস্থাপক (Accounts/ Sales/ Marketing/ Reservation)			
৪ সুপারভাইজার (Counter)			
৫ হিসাব রক্ষক			
৬ বিক্রয় প্রতিনিধি (Sales Executives)			
৭ অবৈতনিক পারিবারিক কর্মী			
৮ অন্যান্য (উল্লেখ করুন)			
মোট			
২০১৭-১৮			
১ কর্মরত মালিক (CEO/MD/Director/Proprietor)			
২ মহাব্যবস্থাপক (General Manager)			
৩ ব্যবস্থাপক (Accounts/ Sales/ Marketing/ Reservation)			
৪ সুপারভাইজার (Counter)			
৫ হিসাব রক্ষক			
৬ বিক্রয় প্রতিনিধি (Sales Executives)			
৭ অবৈতনিক পারিবারিক কর্মী			
৮ অন্যান্য (উল্লেখ করুন)			
মোট			

## সেকশন ৪: ব্যয় সংক্রান্ত তথ্যাবলি

৪.১ বিগত ২০১৬-১৭ ও ২০১৭-১৮ অর্থবছরে বেতন ও ভাতাদি ছাড়া অন্যান্য খরচের বিবরণ

ক্রমিক	পরিচালনা ব্যয়	খরচের পরিমাণ (টাকায়):	
		২০১৬-১৭	২০১৭-১৮
১	বাড়ি/অফিস/জায়গা ভাড়া (নিজস্ব)		
২	বাড়ি/অফিস/জায়গা ভাড়া (ভাড়াকৃত)		
৩	বিদ্যুৎ, গ্যাস, পানি ও জ্বালানী ব্যয়		
৪	মেরামত ও রক্ষণাবেক্ষণ বাবদ ব্যয়		
৫	স্টেশনারী ও আনুষঙ্গিক অফিস সামগ্রী বাবদ ব্যয়		
৬	বিজ্ঞাপন ব্যয়		
৭	কম্পিউটার ও অন্যান্য যন্ত্রাংশ মেরামত ও রক্ষণাবেক্ষণ		
৮	প্রদত্ত ফি, কমিশন, রয়্যালটি, বীমা, সম্মানী প্রভৃতি বাবদ ব্যয়		
৯	ডাক, টেলিযোগাযোগ ও ইন্টারনেট বাবদ ব্যয়		
১০	পরিবহণ ও যাতায়াত বাবদ ব্যয়		
১১	লাইসেন্স নবায়ন ফি		
১২	AIT (Advance Income Tax), Corporate Tax (সকল)		
১৩	মূল্য সংযোজন কর (VAT)		
১৪	সদস্যপদ নবায়ন বাবদ ব্যয়		
১৫	আপ্যায়ন বাবদ ব্যয়		
১৬	চিকিৎসা বাবদ ব্যয়		
১৭	পরিষ্কার-পরিচ্ছন্নতা বাবদ ব্যয়		
১৮	আইন সংক্রান্ত অডিট, একাউন্টস ও আনুষঙ্গিক ব্যয়		
১৯	যানবাহন ও অন্যান্য যন্ত্রপাতির ভাড়া		
২০	যানবাহন ও যন্ত্রপাতি রক্ষণাবেক্ষণ ব্যয়		
২১	নিরাপত্তা/নাইটগার্ড বাবদ ব্যয়		
২২	প্রিন্টিং (পেপার, জ্যাকেট ও অন্যান্য)/প্রকাশনা		
২৩	ফটোকপি (পাসপোর্ট, P-ফর্ম ও অন্যান্য)		
২৪	প্রদত্ত চাঁদা (উল্লেখ করুন)....		

ক্রমিক	পরিচালনা ব্যয়	খরচের পরিমাণ (টাকায়):	
২৫	প্রশিক্ষণ ব্যয়		
২৬	স্বপ্নের সুদ (ব্যাংক গ্যারান্টি/অন্যান্য)		
২৭	প্রণোদনা খরচ/ক্ষতিপূরণ		
২৮	যানবাহন (রোড ট্যাক্স, ফিটনেস)		
২৯	অন্যান্য খরচ (উল্লেখ করুন) .....		
মোট			

### সেকশন ৫: টিকেট ক্রয়-বিক্রয় সংক্রান্ত তথ্যাবলি

৫.১ বিক্রয়কৃত টিকেটের সংখ্যা:

ক্র.নং	টিকেটের ধরণ	২০১৬-১৭	২০১৭-১৮
১.	অভ্যন্তরীণ এয়ারলাইন্স		
২.	আন্তর্জাতিক এয়ারলাইন্স		
৩.	রেলওয়ে/বাস (বহি: বাংলাদেশ)		

৫.২ বিগত ২০১৬-১৭ ও ২০১৭-১৮ অর্থবছরে প্রতিষ্ঠান কর্তৃক বিক্রয়কৃত টিকেটের মোট মূল্য এবং বিক্রয়কৃত টিকেটের ক্রয় মূল্য (টাকায়)

টিকেটের ধরণ		২০১৬-১৭		২০১৭-১৮	
		বিক্রয়মূল্য	ক্রয়মূল্য	বিক্রয়মূল্য	ক্রয়মূল্য
ক	অভ্যন্তরীণ এয়ারলাইন্স				
	বিমান ভাড়া (সকল ট্যাক্স ও ফি সহ)				
খ	আন্তর্জাতিক এয়ারলাইন্স				
	বিমান ভাড়া (সকল ট্যাক্স ও ফি সহ)				
গ	রেলওয়ে/বাস (বহি: বাংলাদেশ)				
	রেলওয়ে/বাস (বহি: বাংলাদেশ)				
	অন্যান্য				
	মোট				
	মোট (ক+খ+গ)				

### সেকশন ৬: বিক্রয়কৃত সেবা সংক্রান্ত তথ্যাবলি

৬.১ বিক্রয়কৃত প্যাকেজ টুর এবং পর্যটক-এর সংখ্যা

সেবার ধরন		২০১৬-১৭		২০১৭-১৮	
		পর্যটক	প্যাকেজ	পর্যটক	প্যাকেজ
১.	অভ্যন্তরীণ (Domestic) প্যাকেজ টুর				
২.	ইনবান্ড (Inbound) প্যাকেজ টুর				
৩.	আউটবান্ড (Outbound) প্যাকেজ টুর				
৩.১	সাধারণ ভ্রমণ				
৩.২	ধর্মীয় উদ্দেশ্যে ভ্রমণ				
	ক. হজ				
	খ. ওমরাহ				
	গ. অন্যান্য				

৬.২ বিগত ২০১৬-১৭ ও ২০১৭-১৮ অর্থবছরে প্রতিষ্ঠান কর্তৃক সেবার মোট মূল্য (টাকায়)

বিক্রয়কৃত সেবার ক্রয়/বিক্রয় মূল্য		২০১৬-১৭		২০১৭-১৮	
		বিক্রয়মূল্য	ক্রয়মূল্য	বিক্রয়মূল্য	ক্রয়মূল্য
ক	অভ্যন্তরীণ (Domestic) প্যাকেজ টুর				
১	বিমান ভাড়া				
২	সড়ক/জলপথ/রেলপথ ভাড়া				
৩	হোটেল/মোটেল/রিসোর্ট/অন্যান্য আবাসন ভাড়া				
৪	গাইড				
৫	অন্যান্য				
	মোট				

বিক্রয়কৃত সেবার ক্রয়/বিক্রয় মূল্য		২০১৬-১৭		২০১৭-১৮	
		বিক্রয়মূল্য	ক্রয়মূল্য	বিক্রয়মূল্য	ক্রয়মূল্য
খ	ইনবান্ড (Inbound) প্যাকেজ ট্যুর				
১	বিমান ভাড়া				
২	সড়ক/জলপথ/রেলপথ ভাড়া				
৩	হোটেল/মোটেল/রিসোর্ট/অন্যান্য আবাসন ভাড়া				
৪	গাইড				
৫	অন্যান্য				
	মোট				
গ	আউটবান্ড (Outbound) প্যাকেজ ট্যুর				
১	বিমান ভাড়া				
২	সড়ক/জলপথ/রেলপথ ভাড়া				
৩	হোটেল/মোটেল/রিসোর্ট/অন্যান্য আবাসন ভাড়া				
৪	গাইড				
৫	অন্যান্য				
	মোট				
	সর্বমোট (ক+খ+গ)				

৬.৩ ২০১৬-১৭ ও ২০১৭-১৮ অর্থ বছরে প্রতিষ্ঠানের অন্যান্য আয় (টাকায়)

আয়ের খাত		২০১৬-১৭	২০১৭-১৮
১	সরঞ্জাম/ যানবাহন ভাড়া থেকে প্রাপ্ত আয়		
২	ইন্টারেস্ট/ডিভিডেন্ড/ইস্যুরেন্স থেকে আয়		
৩	দোকান/দালান/ঘর ভাড়া থেকে আয়		
৪	ভিসা প্রসেসিং থেকে আয়		
৫	অন্যান্য আয় (উল্লেখ করুন)		
	মোট আয়		

#### সেকশন ৭: স্থির মূলধন গঠন

৭.১ বিগত ২০১৬-১৭ অর্থবছরে স্থায়ী সম্পদ ও বিনিয়োগের পরিমাণ (টাকায়)

ক্র.নং	স্থায়ী সম্পদ/বিনিয়োগের প্রকার	প্রারম্ভিক মূল্য	ক্রয় ও মেরামত	বিক্রয়/হস্তান্তর/ বিনষ্টের পরিমাণ	অবচয়	বছরান্তে সম্পদের নিট মূল্য
১	২	৩	৪	৫	৬	৭=(৩+৪-৫-৬)
১	জমি					
২	ভবন					
৩	অফিস সজ্জা					
৪	কম্পিউটার ও অন্যান্য যন্ত্র-সরঞ্জাম ক্রয়					
৫	যানবাহন ক্রয়					
৬	আসবাবপত্র ক্রয়					
৭	সফটওয়্যার বাবদ ব্যয়					
৮	এসি/এয়ার কুলার/পাখা					
৯	ফটোকপি মেশিন					
১০	অন্যান্য ব্যয় (উল্লেখ করুন)					
	মোট					

৭.২ বিগত ২০১৭-১৮ অর্থবছরে স্থায়ী সম্পদ ও বিনিয়োগের পরিমাণ (টাকায়)

ক্র.নং	স্থায়ী সম্পদ/বিনিয়োগের প্রকার	প্রারম্ভিক মূল্য	ক্রয় ও মেরামত	বিক্রয়/হস্তান্তর/ বিনষ্টের পরিমাণ	অবচয়	বছরান্তে সম্পদের নিট মূল্য
১	২	৩	৪	৫	৬	৭=(৩+৪-৫-৬)
১	জমি					
২	ভবন					
৩	অফিস সজ্জা					
৪	কম্পিউটার ও অন্যান্য					

ক্র.নং	স্থায়ী সম্পদ/বিনিয়োগের প্রকার	প্রারম্ভিক মূল্য	ক্রয় ও মেরামত	বিক্রয়/হস্তান্তর/ বিনিষ্টের পরিমাণ	অবচয়	বছরান্তে সম্পদের নিট মূল্য
১	২	৩	৪	৫	৬	৭=(৩+৪-৫-৬)
	যন্ত্র-সরঞ্জাম ক্রয়					
৫	যানবাহন ক্রয়					
৬	আসবাবপত্র ক্রয়					
৭	সফটওয়্যার বাবদ ব্যয়					
৮	এসি/এয়ার কুলার/পাখা					
৯	ফটোকপি মেশিন					
১০	অন্যান্য ব্যয় (উল্লেখ করুন)					
মোট						

৭.৩ বিগত ২০১৬-১৭ ও ২০১৭-১৮ অর্থবছরে প্রতিষ্ঠানের মজুদ দ্রব্য সামগ্রীর পরিমাণ (টাকায়)

ক্র.নং	মজুদ দ্রব্যের প্রকার	২০১৬-১৭		২০১৭-১৮	
		বৎসরের প্রারম্ভিক মূল্য	বৎসরের শেষ মূল্য	বৎসরের প্রারম্ভিক মূল্য	বৎসরের শেষ মূল্য
১	মজুদ কাঁচামাল (Raw materials)				
২	অর্ধ-সমাপ্ত পণ্য (Work-in-Progress)				
৩	সম্পূর্ণভাবে প্রস্তুত উৎপাদিত পণ্য (Finished product)				
৪	পুনঃ বিক্রয়ের জন্য দ্রব্যসামগ্রী (Goods for Resale)				
৫	অন্যান্য সরবরাহ (Other material & Supply)				
৬	মোট				



পরিসংখ্যান আইন, ২০১৩  
কর্তৃক প্রদত্ত ক্ষমতাবলে  
বিবিএস এ সকল তথ্য  
সংগ্রহ করে থাকে। সঠিক  
তথ্য দিন, দেশের উন্নয়নে  
অবদান রাখুন।

গণপ্রজাতন্ত্রী বাংলাদেশ সরকার  
বাংলাদেশ পরিসংখ্যান ব্যুরো  
ন্যাশনাল একাউন্টিং উইং  
সার্ভেস অ্যান্ড স্টাডিস রিলেটিং টু জিডিপি রিবেইস ২০১৫-১৬ প্রকল্প  
পরিসংখ্যান ভবন (৫ম তলা, ব্লক-১)  
ই-২৭/এ, আগারগাঁও, ঢাকা ১২০৭

সংগৃহীত তথ্য সম্পূর্ণ  
গোপন রাখা হবে।  
প্রস্তুতকৃত পরিসংখ্যান  
উন্নয়ন পরিকল্পনায়  
ব্যবহার করা হবে।

### মডিউল-০২: ক্রিয়ারিং অ্যান্ড ফরওয়ার্ডিং এজেন্ট

Sample Unit Number

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সেকশন ১: নমুনা এককের পরিচিতি

১.১	প্রতিষ্ঠানের নাম	:	
১.২	প্রতিষ্ঠান মালিক/পরিচালক/ব্যবস্থাপক /চেয়ারম্যান এর নাম	:	GEO code

১.৩	বিভাগ	:			
১.৪	জেলা	:			
১.৫	থানা/উপজেলা	:			
১.৬	ওয়ার্ড/ইউনিয়ন	:			
১.৭	মৌজা/মহল্লা	:			
১.৮	বাসা/রাস্তা/হোল্ডিং নম্বর	:			
১.৯	টেলিফোন/মোবাইল নম্বর	:			
১.১০	ই-মেইল ঠিকানা	:			
১.১১	ওয়েব ঠিকানা	:	http://www.		

১.১২ উত্তরদাতা:

নাম	:	
পদবি	:	
মোবাইল নম্বর	:	

১.১৩ তথ্য সংগ্রহের তারিখ ও অগ্রগতি

সাক্ষাৎ	সাক্ষাতের তারিখ	তথ্য সংগ্রহের অবস্থা			মন্তব্য
		১-সম্পূর্ণ	২-অসম্পূর্ণ	৩-প্রত্যাখ্যান	
১ম					
২য়					
৩য়					

তথ্য সংগ্রহকারীর নাম:	স্বাক্ষর:	তারিখ:
সুপারভাইজিং কর্মকর্তার নাম:	স্বাক্ষর:	তারিখ:
এডিটর/কোডারের নাম:	স্বাক্ষর:	তারিখ:

## সেকশন ২: প্রতিষ্ঠানের সাধারণ তথ্যাবলি

২.১ প্রতিষ্ঠানের আইনগত মালিকানা (প্রযোজ্য কোড বৃত্তায়ন করুন)		২.২ প্রতিষ্ঠানের মালিকানার ধরণ (প্রযোজ্য কোড বৃত্তায়ন করুন)		২.৪ প্রতিষ্ঠানটি স্থাপনের সাল (খ্রিস্টাব্দ)	
একক মালিকানাধীন	1	বাংলাদেশি	1	<div style="border: 1px solid black; width: 100px; height: 20px; margin: 0 auto;"></div>	
পারিবারিক	2	প্রবাসী বাংলাদেশি	2		
অংশীদারিত্ব	3	বিদেশি	3		
প্রাইভেট লি.	4	বাংলাদেশি এবং বিদেশির যৌথ মালিকানা	4		
অন্যান্য (নিম্নে উল্লেখ করুন)	9			২.৫ প্রতিষ্ঠানটির ট্রেড লাইসেন্স আছে কি? (প্রযোজ্য কোড বৃত্তায়ন করুন)	
				হ্যাঁ - 1	না - 2
				২.৬ প্রতিষ্ঠানটি NBR কর্তৃক নিবন্ধিত কিনা? (প্রযোজ্য কোড বৃত্তায়ন করুন)	
				হ্যাঁ - 1	না - 2

২.৩ প্রতিষ্ঠান প্রধান (প্রযোজ্য কোড বৃত্তায়ন করুন)	
পুরুষ -1	মহিলা -2

২.৭ প্রতিষ্ঠানটি কোন কোন কাস্টমস হাউজের সাথে নিবন্ধিত? (প্রযোজ্য কোড বৃত্তায়ন করুন, একাধিক উত্তর হতে পারে)			
ঢাকা কাস্টম হাউজ	1	আখাউড়া কাস্টম হাউজ	5
আইসিডি কাস্টম হাউজ	2	বেনাপোল কাস্টম হাউজ	6
পানগাঁও কাস্টম হাউজ	3	চট্টগ্রাম কাস্টম হাউজ	7
মংলা কাস্টম হাউজ	4	অন্যান্য কাস্টম হাউজ	8

## সেকশন ৩: জনবলের সংখ্যা এবং বেতন ভাতাদির পরিমাণ

## ৩.১ প্রতিষ্ঠানে কর্মরত জনবলের সংখ্যা

জনবল		২০১৬-১৭ (৩০জুন/২০১৭)			২০১৭-১৮ (৩০জুন/২০১৮)		
		পুরুষ	মহিলা	তৃতীয় লিঙ্গ	পুরুষ	মহিলা	তৃতীয় লিঙ্গ
১	কর্মরত মালিক (CEO/MD/Director/Proprietor)						
২	মহাব্যবস্থাপক (General Manager)						
৩	ব্যবস্থাপক (Accounts/ Sales/Marketing)						
৪	জেটি সরকার						
৫	কাস্টমস সরকার						
৬	হিসাবরক্ষক						
৭	অফিস সহকারী						
৮	খন্ডকালীন কর্মকর্তা ও কর্মচারী						
৯	অবৈতনিক পারিবারিক কর্মী						
১০	অন্যান্য (উল্লেখ করুন)						
মোট							

## ৩.২ প্রতিষ্ঠানে নিয়োজিত জনবলের বেতনভাতাদি (টাকায়)

জনবল	বেতন ভাতা	বোনাস	অন্যান্য
২০১৬-১৭			
১	কর্মরত মালিক (CEO/MD/Director/Proprietor)		
২	মহাব্যবস্থাপক (General Manager)		
৩	ব্যবস্থাপক (Accounts/ Sales/Marketing)		
৪	জেটি সরকার		
৫	কাস্টমস সরকার		
৬	হিসাবরক্ষক		
৭	অফিস সহকারী		



জনবল	বেতন ভাতা	বোনাস	অন্যান্য
৮ খন্ডকালীন কর্মকর্তা ও কর্মচারী			
৯ অবৈতনিক পারিবারিক কর্মী			
১০ অন্যান্য (উল্লেখ করুন)			
মোট			
২০১৭-১৮			
১ কর্মরত মালিক (CEO/MD/Director/Proprietor)			
২ মহাব্যবস্থাপক (General Manager)			
৩ ব্যবস্থাপক (Accounts/ Sales/Marketing)			
৪ জেটি সরকার			
৫ কাস্টমস সরকার			
৬ হিসাবরক্ষক			
৭ অফিস সহকারী			
৮ খন্ডকালীন কর্মকর্তা ও কর্মচারী			
৯ অবৈতনিক পারিবারিক কর্মী			
১০ কর্মরত মালিক (CEO/MD/Director/Proprietor)			
মোট			

## সেকশন ৪: প্রতিষ্ঠানের ব্যয় সংক্রান্ত তথ্যাবলি

৪.১ গত ২০১৬-১৭ ও ২০১৭-১৮ অর্থবছরে বেতনভাতাদি ছাড়া অন্যান্য ব্যয়ের বিবরণ

ক্রমিক	পরিচালন ব্যয়	ব্যয়ের পরিমাণ (টাকায়)	
		২০১৬-১৭	২০১৭-১৮
১	বাড়ি/অফিস/জায়গা ভাড়া (নিজস্ব)		
২	বাড়ি/অফিস/জায়গা ভাড়া (ভাড়াকৃত)		
৩	বিদ্যুৎ, গ্যাস, পানি ও জ্বালানী		
৪	মেরামত ও রক্ষণাবেক্ষণ		
৫	স্টেশনারি ও আনুষঙ্গিক অফিস সামগ্রী		
৬	বিজ্ঞাপন		
৭	কম্পিউটার ও অন্যান্য যন্ত্রাংশ মেরামত ও রক্ষণাবেক্ষণ		
৮	চিকিৎসা বাবদ ব্যয়		
৯	প্রদত্ত ফি, কমিশন, রয়্যালটি, বীমা, সম্মানী ইত্যাদি		
১০	ডাক, টেলিযোগাযোগ ও ইন্টারনেট		
১১	পরিবহণ ও যাতায়াত		
১২	লাইসেন্স নবায়ন ফি		
১৩	সদস্যপদ নবায়ন বাবদ ব্যয়		
১৪	আপ্যায়ন		
১৫	পরিষ্কার-পরিচ্ছন্নতা		
১৬	আইন সংক্রান্ত, অডিট, একাউন্টস ও আনুষঙ্গিক		
১৭	যানবাহন ও অন্যান্য যন্ত্রপাতির ভাড়া		
১৮	যানবাহন ও যন্ত্রপাতি রক্ষণাবেক্ষণ		
১৯	নিরাপত্তা/নাইটগার্ড বাবদ ব্যয়		
২০	প্রিন্টিং (পেপার, জ্যাকেট ও অন্যান্য)/ প্রকাশনা		
২১	পরিবহণ ও যাতায়াত ব্যয়		
২২	ফটোকপি		
২৩	প্রদত্ত চাঁদা (উল্লেখ করুন)...		
২৪	প্রশিক্ষণ		
২৫	ঋণের সুদ (ব্যাংক গ্যারান্টি/অন্যান্য)		
২৬	যানবাহন (রোড ট্যাক্স, ফিটনেস)		
২৭	মূল সংযোজন কর (VAT)		
২৮	AIT (Advance Income Tax), Corporate Tax		

৪.১ গত ২০১৬-১৭ ও ২০১৭-১৮ অর্থবছরে বেতনভাতাদি ছাড়া অন্যান্য ব্যয়ের বিবরণ

ক্রমিক	পরিচালন ব্যয়	ব্যয়ের পরিমাণ (টাকায়)	
		২০১৬-১৭	২০১৭-১৮
	(সকল)		
২৯	অন্যান্য আনুষঙ্গিক ব্যয় (উল্লেখ করুন)...		
মোট			

সেকশন ৫: প্রতিষ্ঠান কর্তৃক সম্পন্ন বিল অব এন্ট্রির সংখ্যা, ছাড়কৃত পণ্যের মূল্য সংক্রান্ত তথ্যাবলি

৫.১ বিল অব এন্ট্রি/শিপিংবিল এর সংখ্যা

	২০১৬-১৭	২০১৭-১৮
আমদানি		
রপ্তানি		
মোট		

৫.২ ছাড়কৃত পণ্যের মোট মূল্য ও প্রাপ্ত মোট কমিশন (টাকায়)

	২০১৬-১৭		২০১৭-১৮	
	ছাড়কৃত পণ্যের শুল্কায়ন যোগ্য মূল্য	প্রাপ্ত মোট কমিশন	ছাড়কৃত পণ্যের শুল্কায়ন যোগ্য মূল্য	প্রাপ্ত মোট কমিশন
আমদানি				
রপ্তানি				
মোট				

৫.৩ ২০১৬-১৭ ও ২০১৭-১৮ অর্থবছরের অন্যান্য আয় (টাকায়)

	২০১৬-১৭	২০১৭-১৮
১	সরঞ্জাম/যানবাহন ভাড়া থেকে প্রাপ্ত আয়	
২	ইন্টারেস্ট/ডিভিডেন্ড/ইন্স্যুরেন্স থেকে আয়	
৩	দোকান/দালান/ঘর ভাড়া থেকে আয়	
৪	অন্যান্য আয় (উল্লেখ করুন)	
মোট আয়		

সেকশন ৬: প্রতিষ্ঠানের স্থির মূলধন গঠন

৬.১ বিগত ২০১৬-১৭ অর্থবছরে স্থায়ী সম্পদ ও বিনিয়োগের পরিমাণ (টাকায়)

কোড	স্থায়ী সম্পদ/বিনিয়োগের প্রকার	প্রারম্ভিক মূল্য	ক্রয় ও মেরামত	বিক্রয়/হস্তান্তর/ বিনষ্টের পরিমাণ	অবচয়	বছরান্তে সম্পদের নিট মূল্য
১	২	৩	৪	৫	৬	৭=(৩+৪-৫-৬)
১	জমি					
২	ভবন					
৩	অফিস সজ্জা					
৪	কম্পিউটার ও অন্যান্য যন্ত্র- সরঞ্জাম ক্রয়					
৫	যানবাহন ক্রয়					
৬	আসবাবপত্র ক্রয়					
৭	সফটওয়্যার বাবদ ব্যয়					
৮	এসি/এয়ার কুলার/পাখা					
৯	ফটোকপি মেশিন					
১০	অন্যান্য ব্যয় (উল্লেখ করুন)					
মোট						

৬.২ বিগত ২০১৭-১৮ অর্থবছরে স্থায়ী সম্পদ ও বিনিয়োগের পরিমাণ (টাকায়)

কোড	স্থায়ী সম্পদ/বিনিয়োগের প্রকার	প্রারম্ভিক মূল্য	ক্রয় ও মেরামত	বিক্রয়/হস্তান্তর/ বিনষ্টের পরিমাণ	অবচয়	বছরান্তে সম্পদের নিট মূল্য
১	২	৩	৪	৫	৬	৭=(৩+৪-৫-৬)
১	জমি					
২	ভবন					
৩	অফিস সজ্জা					
৪	কম্পিউটার ও অন্যান্য যন্ত্র- সরঞ্জাম ক্রয়					
৫	যানবাহন ক্রয়					
৬	আসবাবপত্র ক্রয়					
৭	সফটওয়্যার বাবদ ব্যয়					
৮	এসি/এয়ার কুলার/পাখা					
৯	ফটোকপি মেশিন					
১০	অন্যান্য ব্যয় (উল্লেখ করুন)					
মোট						

৬.৩ বিগত ২০১৬-১৭ ও ২০১৭-১৮ অর্থবছরে প্রতিষ্ঠানের মজুদ দ্রব্য সামগ্রীর পরিমাণ (টাকায়)

কোড	মজুদ দ্রব্যের প্রকার	২০১৬-১৭		২০১৭-১৮	
		বৎসরের প্রারম্ভিক মূল্য (১জুলাই ২০১৬)	বৎসরের শেষ মূল্য (৩০জুন ২০১৭)	বৎসরের প্রারম্ভিক মূল্য (১জুলাই ২০১৭)	বৎসরের শেষ মূল্য (৩০জুন ২০১৮)
১	মজুদ কাঁচামাল (Raw materials)				
২	অর্ধ-সমাপ্ত পণ্য (Work-in-Progress)				
৩	সম্পূর্ণভাবে প্রস্তুত উৎপাদিত পণ্য (Finished product)				
৪	পুন: বিক্রয়ের জন্য দ্রব্যসামগ্রী (Goods for Resale)				
৫	অন্যান্য সরবরাহ (Other material & Supply)				
মোট					

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