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COMMON METHODOLOGICAL GUIDE FOR THE COMPILATION OF TOURISM SATELLITE ACCOUNT FOR THE ECONOMIC COMMUNITY OF WEST AFRICAN STATES (ECOWAS)

With financial support

FOREWORD

Following the development of Common Methodological Guides for the Compilations of Annual National Accounts for ECOWAS Member States and the Harmonised Consumer Price Index (ECO-HCPI), it is with great honour that I present this Regional Methodological Guide for the compilation of Tourism Satellite Accounts (TSA) in West Africa, which is the fruit of a collective effort involving national experts, regional institutions and technical partners.

The tourism sector is of strategic importance to the Economic Community of West African States (ECOWAS). In addition to its contribution to economic growth, it is a major lever for creating jobs, diversifying economies, promoting cultural and natural heritages, and strengthening regional integration.

However, in our community space, the measurement of the real contribution of tourism is often insufficient or unsystematically measured, limiting the ability of decision-makers to effectively guide sectoral policies. It is in this context that the ECOWAS Commission, through its statistical development programmes, has initiated the establishment of this regional guide to provide Member States with a harmonised framework that complies with international standards but is adapted to our regional peculiarities.

The development of TSA will provide ECOWAS Member States with reliable and comparable indicators to assess the impact of tourism on economic growth, employment, balance of payments and sustainable development. This guide will also serve as a platform for constructive dialogue between public and private stakeholders and will enhance the international visibility of our region as an emerging tourism destination.

The development of this methodological guide was financed by the World Bank as part of the Project for Harmonising and Improving Statistics in West Africa (HISWA). I would like to congratulate all the experts and institutions that have contributed to this work, and to thank our partners for their technical and financial support. I urge the Member States to take full ownership of this methodological tool and to make it a strategic instrument in shaping both national and regional tourism policies.

Finally, through this guide, the ECOWAS Commission reaffirms its commitment to continuing efforts to strengthen the statistical capacities of Member States and enhance tourism potentials for sustainable development and regional integration. Despite the care taken in the preparation of this document, the Commission recognises that it may contain clerical errors. Therefore, any observations, comments or suggestions aimed at improving future editions are welcome.

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The development process was participatory and inclusive, involving the National Statistics Offices (NSO) and the ministries in charge of tourism of the Member States. The Commission extends its profound appreciation to the Directors General of the NSO and the experts, whose technical contributions and practical experiences ensured that this guide is firmly rooted in the statistical and sectoral realities of the Region. It is worth mentioning the remarkable contribution of the members of the technical working group composed of Dr. NDIAYE Baba, Manager of the World Bank's HISWA Project within the ECOWAS Commission, Mr.Mamadou Diang Ba, from the ECOWAS Commission, Mr. ALMADJIR Tassiou, International Consultant, Expert in National Accounts, Mrs. KOTO Ehou M'boya, Deputy Director of Regional Accounts and Sectoral Statistics from Côte d'Ivoire, Mr. ADOLI Koffi Mepanou, Head of the National Accounts Department of Togo, Mr. Mamadou Ngalgou Kane, Director of Economic Statistics and National Accounts of Senegal, Professor Yahaya Haruna Resource Person, Mrs. Fatou Jobarteh, Head National Accounts GBOS, The Gambia, Mr. Moses Waniko, National Accounts Expert, NBS, Nigeria, Mrs. Jalilah Ahmadu-Bello, National Account, NBS, Nigeria, M. Sani CHAYA , Translator/interpreter, Hajara Ummi Ibrahim, Intern DRS, ECOWAS Commission.

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ACRONYMS AND ABBREVIATIONS

AfDB	:	African Development Bank
AMPA	:	Abidjan Market for Performing Arts
API	:	Application Programming Interface
BCEAO	:	Banque Centrale des Etats de l'Afrique de l'Ouest (Central Bank of West African States)
BOP	:	Balance of Payments
BPM6	:	Balance of Payments Manual Sixth Edition
COICOP	:	Classification of Individual Consumption by Purpose
COVID-19	:	Coronavirus Disease 2019
CPC 2	:	Central Product Classification Version 2
CVE	:	Cape Verdean Escudo
DQAF	:	Data Quality Assessment Framework
DRS	:	Directorate of Research and Statistics
DTD	:	Domestic Tourism Demand
DTE	:	Domestic Tourism Expenditure
ECOWAS	:	Economic Community of West African States
EUR	:	Euro
Eurostat	:	Statistical Office of the European Union
FCFA	:	Franc of the African Financial Community
FISIM	:	Financial Intermediation Services Indirectly Measured
FTE	:	Full-time Equivalent
GBOS		Gambian Bureau of Statistics
GDP	:	Gross Domestic Product
GFCF	:	Gross Fixed Capital Formation
GHS	:	Ghanaian Cedi
GMD	:	Gambian Dalasi
GNF	:	Guinean Franc
GSM	:	Global System for Mobile Communications
GVA	:	Gross Value Added
GVATI	:	Gross Value Added of the Tourism Industries
ICSE	:	International Classification of Status in Employment
ILO	:	International Labour Organisation
IMF	:	International Monetary Fund
IRTS	:	International Recommendation for Tourism Statistics
ISIC	:	International Standard Industrial Classification of All Economic Activities
ISS	:	Institute for Security Studies
ITE	:	Inbound Tourism Expenditure
LRD	:	Liberian Dollar
MICE	:	Meetings, Incentives, Conferences and Exhibitions
NGN	:	Nigerian Naira
NBS		National Bureau of Statistics
NGO	:	Non-Governmental Organisation
NPISH	:	Non-Profit Institutions Serving Households
NSDS	:	National Strategy for the Development of Statistics
NSO	:	National Statistics Office
OECD	:	Organisation for Economic Co-operation and Development

FESPACO	:	Festival Panafricain du Cinema et de la television de Ouagadougou (Pan-African Festival for Cinema and Television of Ouagadougou)
RCA	:	Regional Classification of Activities
RCP	:	Regional Classification of Products
RMF	:	Recommended Methodological Framework
SDMX	:	Statistical Data and Metadata Exchange
SLL	:	Sierra Leonean Leone
SNA	:	System of National Accounts
SUT	:	Supply and Use Table
TDGDP	:	Tourism Direct Gross Domestic Product
TDGVA	:	Tourism Direct Gross Value Added
TGFCF	:	Tourism Gross Fixed Capital Formation
TR	:	Tourism Ratio
TSA	:	Tourism Satellite Account
TSUT	:	Tourism Supply and Use Table
UN		United Nations
UNNQAF	:	United Nations National Quality Assurance Framework Manual of Official Statistics
UNWTO	:	United Nations World Tourism Organisation
USD	:	United States Dollar
VAT	:	Value Added Tax
WTTC	:	World Travel & Tourism Council

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INTRODUCTION

0.1 The Tourism Satellite Account (TSA) is designed to measure the real contribution of tourism to the economy using guidelines in line with the compilation of a country's national accounts. A reference framework was developed jointly by the United Nations World Tourism Organisation[1] (UNWTO), the Organisation for Economic Co-operation and Development (OECD), and the Statistical Office of the European Union (Eurostat), and standardised in 2008 through **the document "Tourism Satellite Account: Recommended Methodological Framework 2008 (TSA: RMF 2008)".**

0.2 The development of TSA is based on the design and implementation of ten specific tables, which serve as a basis for analysing and quantifying the complex interactions between tourism and the national economy. These tables enable the structuring of the collected data according to well-defined conceptual frameworks, ensuring a reliable and comprehensive representation of tourism activity. They are essential tools for identifying economic flows linked to tourism demand, while examining the supply of related goods and services. Several aggregates are derived from these tables, namely: value added, employment, consumption, gross fixed capital formation (GFCF), and external flows related to tourism.

0.3 The TSA thus offers a complementary structure to national accounts, ensuring a cross-cutting readability of tourism activity, usually spread across several sectors. Around the world, many countries have implemented it to inform public policies and optimise tourism investments. These include France, Spain, Mexico, Morocco, Cabo Verde, Senegal, Ghana, Rwanda, Uganda, etc. According to the World Travel & Tourism Council (WTTC) 2024 report, tourism's contribution to global GDP in 2023 was estimated at 9.1% and supported 330 million jobs. In Africa, it generated nearly 7.0% of GDP and 23 million jobs, with a rapid recovery after the COVID-19 pandemic.

0.4 In West Africa, tourism is an industry with high potential and considerable resources such as rich cultural heritage, natural sites, religious tourism, seaside tourism, diaspora tourism, etc. However, this industry suffers from data fragmentation, high informality, and poor coordination with national macroeconomic frameworks. Nevertheless, a few countries have been able to illustrate the growing importance of this industry for inclusive growth, economic diversification, and employment. These include:

- Senegal[2] in 2019, tourism accounted for7.0% of Senegalese GDP, with revenue estimated at nearly 500 billion FCFA (833.3 million USD).

[1] UNWTO became UN Tourism on 24 January 2024 and will be referred to as such throughout this document (Source: https://www.untourism.int/news/unwto-becomes-un-tourism-to-mark-a-new-era-for-global-sector)

[2] https://www.au-senegal.com/tourisme-au-senegal-dix-reformes-cles-pour-redefinir-l-avenir-et-renforcer-la-dignite-nationale,17290.html

- Ghana's tourism GDP is estimated at 5.5% of overall GDP. In 2022, the travel and tourism industry contributed 5.7% of employment in Ghana.[3]

The development of a TSA enables an accurate measurement of its economic contribution, which remains inadequately captured in several Member States.

0.5 In this context, this regional methodological guide aims to provide a common framework for the compilation of TSA, in line with international guides such as the International Recommendations on Tourism Statistics (IRTS 2008), the TSA Recommended Methodological Framework (2008), and the System of National Accounts (2008). It also draws on national and regional good practices in tourism statistics.

0.6 The main objective of this guide is to provide ECOWAS Member States with a technical and operational tool to enable them to produce coherent and comparable TSA tables, and to highlight the contribution of regional tourism in the Gross Domestic Product (GDP) of the Community. It also aims to strengthen the institutional and technical capacities of the actors involved in the collection, processing, analysis, and dissemination of tourism statistics.

0.7 This document is structured into six chapters:

- **Chapter 1** presents an overview and conceptual framework of the TSA;
- **Chapter 2** deals with nomenclatures, data sources, and collection methods.
- **Chapter 3** presents the measurement of tourism supply, expenditure and employment;
- **Chapter 4** describes TSA tables and aggregates;
- **Chapter 5** presents the treatment of regional peculiarities;
- **Chapter 6** presents the cross-cutting issues.

[3] https://www.statista.com/statistics/1285841/travel-and-tourism-total-contribution-to-employment-in-ghana/

CHAPTER 1 : OVERVIEW AND CONCEPTUAL FRAMEWORK

1.1 This chapter provides an overview of the tourism statistical system and the TSA, highlighting their historical development and the summary of the Recommended Methodological Framework 2008. In addition, it presents a conceptual framework based on the demand-side and supply-side approaches.

A. Overview of the tourism statistical system

1.2 The interest in tourism statistics dates back to 1937, with the first definition of the international tourist by the League of Nations. Since then, the concepts have gradually evolved: in 1963, the United Nations defined the notions of visitor, tourist, and excursionist; from 1970 to 1980, the UNWTO sought to harmonise these concepts with international reference frameworks, notably the System of National Accounts (SNA). In 1993, the first International Recommendations on Tourism Statistics (IRTS) were adopted. The development of the TSA framework was integrated into the SNA in 2000. Furthermore, in 2008, a major revision of the IRTS and the TSA strengthened their alignment with new international statistical standards. This development reflects the growing recognition of the economic role of tourism and the desire to fully integrate it into macroeconomic analysis. ECOWAS is now part of these dynamics by adapting these international frameworks to regional realities and the need for statistical harmonisation.

1.3 The 2008 recommendations, jointly established by the UNWTO, the United Nations Statistics Division (UNSD), the Organisation for Economic Co-operation and Development (OECD), the Statistical Office of the European Union (Eurostat), the International Monetary Fund (IMF), and the International Labour Organisation (ILO), constitute a coherent methodological framework for the integrated measurement of tourism-related activities.

1.4 The International Recommendations on Tourism Statistics 2008 (IRTS 2008):

i. define the basic concepts of tourism, including the different forms of tourism (domestic, inbound, outbound), categories of visitors (tourists, excursionists), and characteristics of trips (reason, duration, accommodation, transport, etc.);

ii. specify the scope of tourist expenditure and its classification according to products and activities;

iii. identify tourism industries (accommodation, catering, transportation, travel agencies, etc.) and their contribution to the economy;

iv. introduce key aggregates such as Tourism Direct Gross Value Added (TDGVA), Tourism Direct Gross Domestic Product (TDGDP), Gross Value Added for Tourism Industries (GVATI), tourism employment, and tourism Gross Fixed Capital Formation (TGFCF);

v. recommend the use of multiple sources of data (visitor surveys, businesses, households, and administrative) for a complete and reliable measurement;

vi. emphasise harmonisation with other international statistical frameworks (2008 SNA, BPM6, international trade in services).

1.5 The IRTS 2008 improved on those of 1993 to strengthen their consistency with updated macroeconomic frameworks (2008 SNA, BPM6) and to better reflect the growing complexity of tourism. They introduce an integrated conceptual framework covering demand, supply, classifications, economic aggregates and employment. They expand the statistical coverage (informal sector, collective consumption, etc.) and establish a standardised architecture of ten (10) tables for the TSA. Finally, they emphasise statistical quality through dissemination, metadata and institutional coordination. (See Annex 1).

1.6 To facilitate international comparability of basic data and indicators, a coherent tourism statistical system is based on the harmonisation of concepts, classifications (CPC Ver. 2, ISIC Rev.4, RCA, RCP, etc.), methods and tools, in accordance with the 2008 International Recommendations. It is also based on standardised definitions, data sources (surveys, administrative data, balance of payments), and is structured around the 10 TSA tables. This system, thus, produces indicators that are comparable across countries, such as visitor flow, tourism expenditure, Value Added (VA), employment, Gross Fixed Capital Formation (GFCF), collective consumption, tourism GDP, etc. (See Annex 3).

1.7 The successful implementation of a tourism statistics system relies mostly on methodological rigour and a clear, coherent, and sustainable institutional organisation. The diversity of data sources needed to develop TSA tables (surveys, administrative data, etc.) requires strong coordination between national institutions. Institutional arrangements play a fundamental role at several levels:

i. Inter-institutional coordination: National Statistics Offices (NSOs), ministries responsible for tourism, agencies in charge of immigration, central banks, tourist offices, etc.
ii. Definition of roles and responsibilities;
iii. Capacity building;
iv. Mobilisation of resources;
v. Legal and regulatory framework;
vi. Anchoring in national statistical strategies.

1.8 In the ECOWAS context, it is also necessary to promote regional coordination mechanisms, notably through the establishment of a regional technical working group for TSA to ensure the harmonisation of methodologies, exchange of good practices, monitoring of progress, and the pooling of technical resources.

B. Conceptual framework

1.9 The TSA constitutes the conceptual framework for a global reconciliation of tourism data related to supply and demand. This framework, established according to the IRTS 2008, is based on a dual approach: the demand approach (visitor activities) and the supply approach (products and activities of tourism producers).

1. Demand approach

1.10 The demand approach aims to measure the economic effects of tourism based on visitor behaviour and spending. It allows for understanding the dynamics of tourism consumption, both in terms of goods and services purchased and the economic impact made in the visited country.

a. Concepts and definitions

1.11 Several concepts are used in the analysis of tourism demand, these are presented below:

- **Travel and tourism**

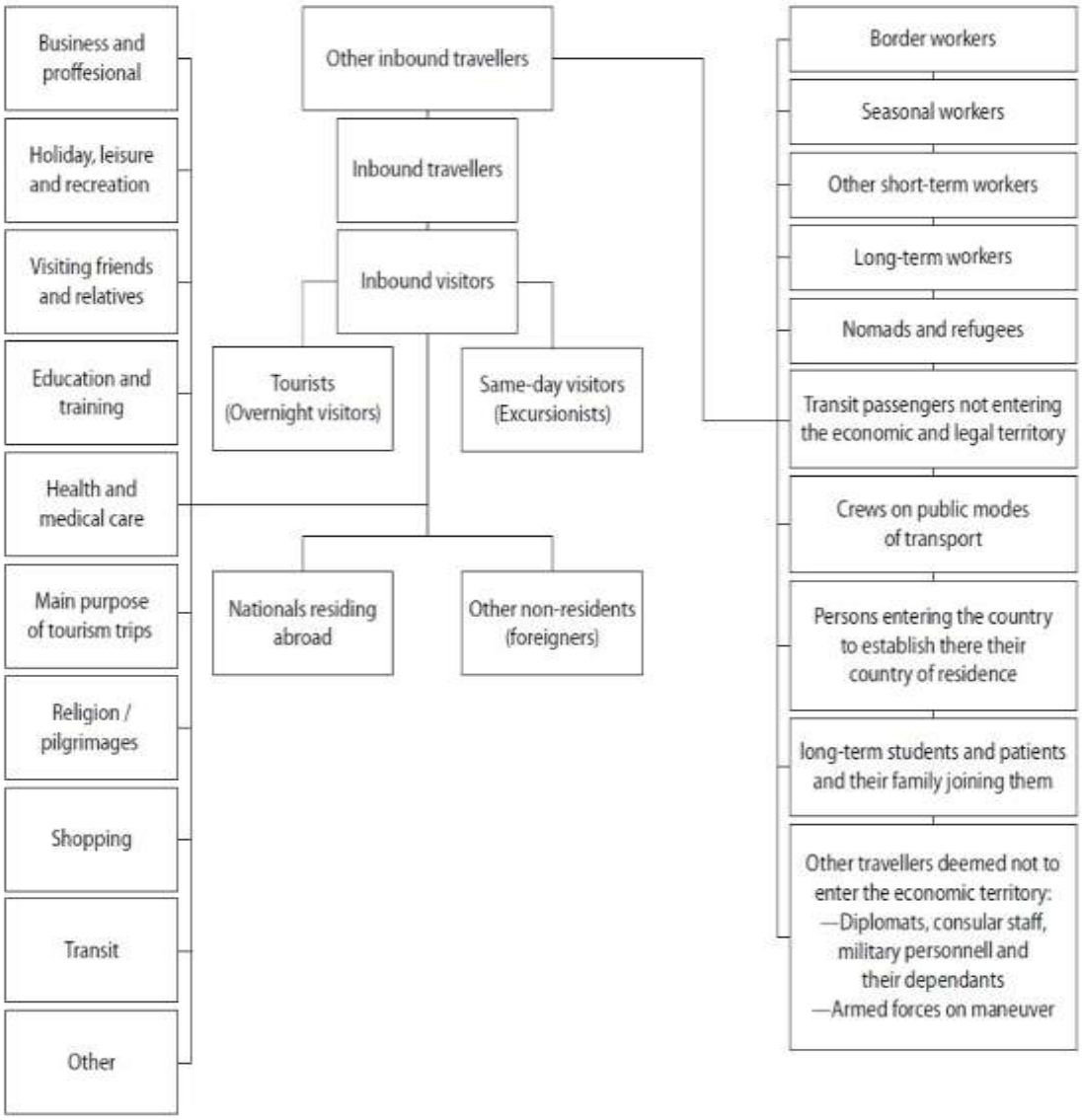
1.12 "**Travel** refers to the activity of travellers. A traveller is someone who moves between different geographic locations for any purpose and any duration." IRTS 2008, Para. 2.4. The types of travels are listed thus:

- A **domestic trip** is a trip whose primary destination is within the visitor's country of residence, and it begins and ends at the visitor's place of residence. People who make this type of trip are called domestic travellers.
- An **inbound trip** is a trip made, whose primary destination is outside the visitor's country of residence. People who make this type of trip are called i or inbound travellers.
- An **outbound trip** is a trip made outside the country of residence. It begins and ends at the traveller's place of residence. People who take this type of trip are called outbound travellers.

1.13 "A **visitor** is a traveller taking a trip to a main destination outside his/her usual environment (see Para. 1.23), for less than a year, for any main purpose (business, leisure or other personal purpose) other than to be employed by a resident entity in the country or place visited. These trips taken by visitors qualify as tourism trips. Tourism refers to the activity of visitors." (IRTS 2008, Para. 2.9). The visitor is classified as a tourist if his or her trip includes a stay of at least one night or, otherwise, as a same-day visitor (or day-tripper). **Travellers** are called domestic, inbound or outbound visitors depending on the type of trip they make. These trips are called domestic, inbound or outbound tourism respectively. At the international level, there is a classification of inbound travellers (Figure 1) and a link

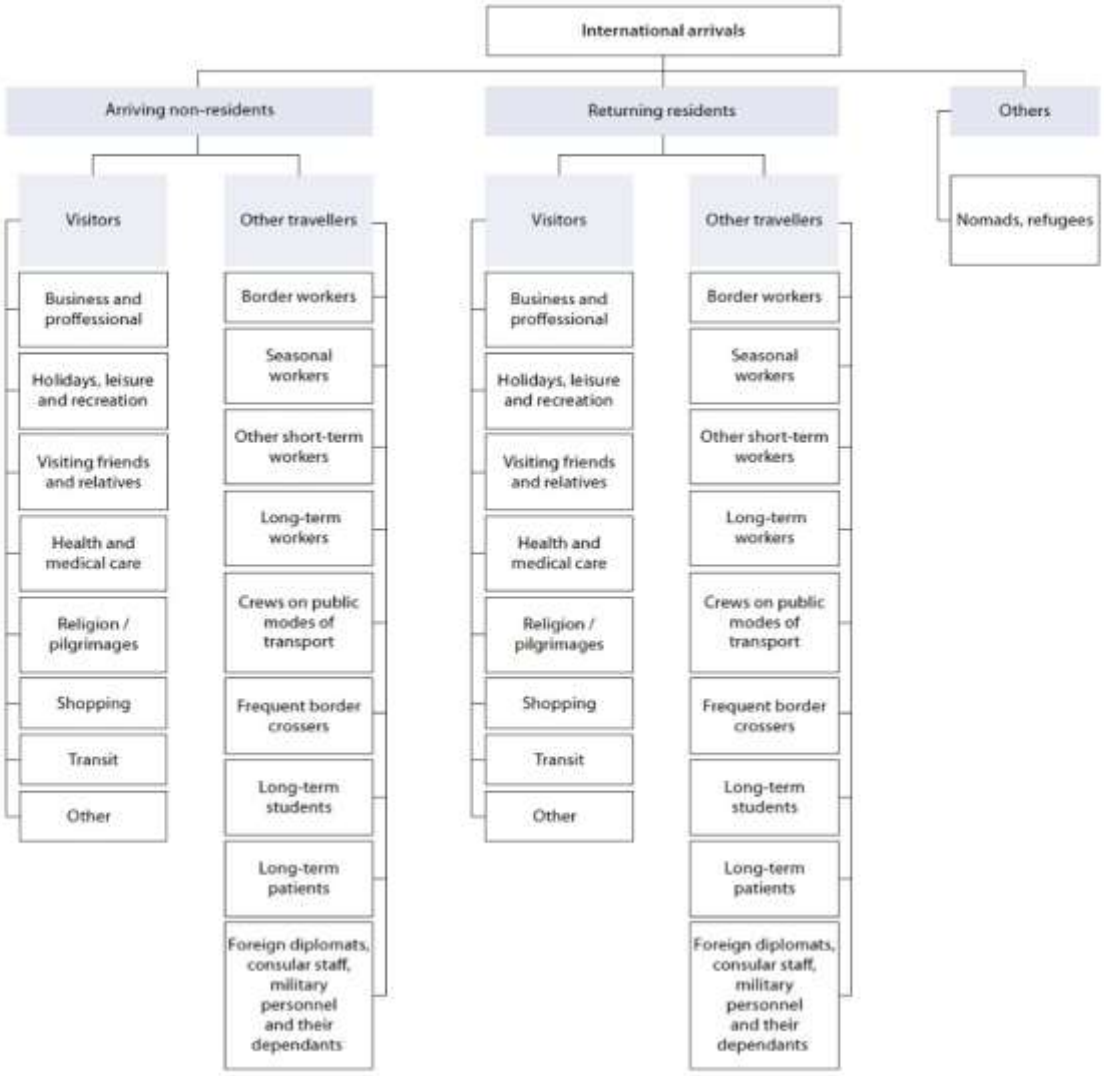
between international arrivals and the different categories of visitors and other travellers (Figure 2).

Figure 1: Classification of Inbound travellers



Source: IRTS, 2008 fig2.1

Figure 2: Relationship between international arrivals and different categories of visitors and other travellers



Source: IRTS, 2008 fig 2.2

1.14 According to UN Tourism, **tourism** is a "social, cultural and economic phenomenon which entails the movement of people to countries or places outside their usual environment for personal or business/professional purposes. These people are called visitors (which may be either tourists or excursionists; residents or non-residents), and tourism has to do with their activities, some of which imply tourism expenditure. "[4] Tourism is therefore a subset of travel, and visitors are a subset of travellers (IRTS 2008, Para.2.12). The different forms of tourism are detailed in the following paragraphs.

1.15 **Domestic tourism** refers to visits made within a country by residents. In other words, domestic tourism is a form of tourism where travellers reside in the same country as the one

[4]https://www.unwto.org/en/tourism-glossary

they are visiting. It is therefore not international tourism but rather travel by citizens or residents of a country to other regions of the same country, outside their usual environment, for tourism (leisure, culture, business, etc). For example, an individual whose usual environment is the city of Cotonou who travels to another region of Benin to visit a historical site is on a **domestic tourism trip**.

1.16 **Inbound tourism** refers to visits made to the country by non-residents. This refers to international visitors who enter a country for tourism purposes (holidays, business, studies, etc.). These are non-residents who come to the country temporarily and who's spending directly benefits the national economy. For example, when a French resident visits Togo for two weeks, they are recorded as part of Togo's inbound tourism. This type of tourism is important because it generates foreign exchange earnings, stimulates local consumption, and strengthens the country's international visibility. It is accounted for in the balance of payments particularly under the "travels" item of the current account.

1.17 **Outbound tourism** is a set of visits made by residents abroad. This refers to residents of a country who travel outside their national borders for tourism purposes. For example, when an Ivorian resident travels to Ghana for tourism purposes, this constitutes outbound tourism for Côte d'Ivoire. This type of tourism is important to measure because:

- It represents an outflow of foreign currency (expenditure abroad);
- It reflects the purchasing power and international mobility of residents.

It is also accounted for in the balance of payments, particularly in the "travel" item of the current account.

1.18 The three basic forms of tourism set forth above can be combined in various ways to derive other forms of tourism, in which case the following definitions should be used:

- **Internal tourism**, which comprises domestic tourism and inbound tourism, that is, the activities of resident and non-resident visitors within the country of reference as part of domestic or international tourism trips;
- **National tourism**, which comprises domestic tourism and outbound tourism, that is, the activities of resident visitors within and outside the country of reference, either as part of domestic or outbound tourism trips;
- **International tourism**, which comprises inbound tourism and outbound tourism, that is, the activities of resident visitors outside the country of reference, either as part of domestic or outbound tourism trips, and the activities of non-resident visitors within the country of reference on inbound tourism trips. (IRTS 2008, Para. 2.40).

1.19 **Main purpose of a tourism trip:** "The main purpose of a trip is defined as the purpose in the absence of which the trip would not have taken place." (IRTS 2008, Para. 3.10). In

other words, it is the dominant or priority reason for which a person makes a trip that will be classified as tourist. This reason determines whether the trip falls within the scope of tourism according to international standards. For example, someone goes for vacation or leisure, or for studies (provided that the stay does not last more than one year and that no paid activity is carried out), this is clearly a reason for tourism, even if this visitor can earn an incidental (secondary) income. But if he takes a main job, the trip is no longer tourism (TSA: RMF 2008: Para. 2.16). For groups of travellers with diverse reasons, the main reason is the one that originally caused the trip. There are two main reasons for a trip[5]

i. Personal (holidays, leisure and recreation, visits to relatives and friends, education and training, health and medical care, religion/pilgrimage, shopping, transit, and others);

ii. Business and professional.

1.20 The **duration of the trip** corresponds to the total number of nights that a traveller spends outside their usual environment between their departure and their return. For example, a traveller leaves their environment on July 1st of year N and returns on July 10th of the same year. The duration of the trip is nine (9) nights. This data makes it possible to differentiate between day-trippers (zero nights) and tourists (at least one night), and to estimate the intensity of tourist consumption according to the length of the stay.

1.21 The **main destination of a tourism trip** is defined as the place visited that is central to the decision to take the trip. However, if no such place can be identified by the visitor, the main destination is defined as the place where he/she spent most of his/her time during the trip. Again, if no such place can be identified by the visitor, then the main destination is defined as the place that is the farthest from the place of usual residence. (IRTS 2008, Para. 2.31).

❖ **Other concepts of tourism demand**

1.22 **Activities in tourism**: Tourism activities are the set of actions and experiences that visitors undertake during their stay. These activities can vary in nature, such as cultural visits, sports activities, gastronomic experiences, shopping, leisure activities, and events. The diversity and quality of the activities offered can greatly influence the attractiveness of a destination and visitor satisfaction. Tourism activities are essential for boosting the local economy, as they generate direct and indirect income for local businesses and service providers.

1.23 **Usual environment**: This is defined as the usual geographical location where an individual conducts their daily activities, including daily travel for work, study, or regular

[5] The different reasons for travel are developed in Annex 2

shopping. Any travel beyond this area potentially constitutes a tourist trip. It is interesting to note that the usual environment differs from the concept of residence in national accounts.

Box 1: Research on the definition of "usual environment"

In 2002, an international working group studied the definition of the "usual environment" to harmonise tourism statistics. Research conducted in Spain and Canada showed that depending on the criteria used to define this concept (distance travelled, crossing an administrative border, etc.), estimates of tourism volume vary considerably. There is a lack of international consensus and inconsistencies even within countries. Using the usual environment as a criterion among respondents introduces subjectivity and variability into the data, while relying solely on distance travelled gives a false impression of objectivity and increases the volatility of the results. Using an administrative border as a criterion can serve as a minimal basis for international comparison, but in very large and sparsely populated countries such as Canada, Australia, or Russia, an additional criterion is necessary due to the extent of administrative regions. (Summary of Box II.3, IRTS Guide 2008).

Example of domesticated definitions of some countries:

- Case of Egypt: Egypt has adopted a definition of the usual environment based on the criterion of habit, according to which a trip is not considered to be made outside the usual environment if it is repetitive, regardless of the geographical location visited and the duration of the trip. (Source: Box II.11, IRTS Guide 2008).
- Case of Zimbabwe and Uganda: The definition adopted is the same in these countries. The usual environment consists of one or more places in which a person carries out their regular activities such as their residence, place of work, place of study and other frequently visited places. (Uganda Tourism Satellite Account - Documentation and Compilation Procedures, 2019; and Tourism Satellite Account for Zimbabwe, 2018).

1.24 **Country of Residence:** The concept of "country of residence" refers to the country in which a person usually resides. It is the location where their economic, social, and family interests are centred. In other words, it is the country where a person spends most of their time and where they actively participate in economic and social life. It helps to determine the geographic origins of visitors and understand international travel dynamics. It is a crucial indicator for understanding mobility behaviour and international economic interactions. The concept of a traveller's 'country of residence' is not equivalent to that of their nationality or citizenship.

1.25 **Nationality or citizenship**: As a general rule, travellers are nationals of the country that issued their passport (or other official identification document), even if they usually live in another country. It is possible for an individual to hold multiple passports and therefore multiple nationalities. However, only the nationality mentioned on the passport presented is taken into account for statistical and registration purposes at the border. Although

citizenship is frequently used in migration statistics, it is not required or included in the definitions of tourism statistics (IRTS 2008: Para. 2.19)

1.26 **Economic territory:** This is a geographical reference and points to the country for which the measurement is done (country of reference).

"Economy" (or "economy of reference") is an economic reference defined in the same way as in the balance of payments and in the system of national accounts: it refers to the economic agents that are resident in the country of reference. (IRTS 2008, para. 2.15).

b. Characterisation of visitors and tourism trips

1.27 Visitors can be characterised along several dimensions. Analysing these dimensions strengthens the definition of concepts.

1.28 **Geographical origin**: This concept allows us to identify the place of origin of visitors. It can be measured at different levels: city, region, country, etc. The analysis of this information makes it possible to distinguish between national and international flows, to target tourism promotion campaigns, and to adapt the supply according to the markets of origin.

1.29 **Duration of the trip**:(See Para 1.20)

1.30 **Type of accommodation**: This variable provides information on the type of accommodation used during the stay. It includes hotels, accommodation with relatives, second homes, Short-term rental platforms (eg. Airbnb), campsites, hostels, etc. It helps to understand the preferences, habits, and economic behaviour of visitors.

1.31 **Main purpose for travel:** (See Para 1.19)

1.32 **Main mode of transport:** This dimension indicates the main means of transport used to reach the destination (aircraft, train, coach, boat, etc.). It refers to the means of transport used for the longest segment of the trip between the usual place of residence and the main destination (e.g. a tourist travelling by coach from Lomé to Lagos, then taking a flight to Abuja, will be classified under the air transportation). This concept should not be confused with the dominant mode of transport in terms of cost, i.e. according to the highest share of transport expenditure (e.g. a visitor taking an international flight from Lomé to Lagos and then a coach from Lagos to Abuja, their final destination, may be classified under the air mode if the air ticket represents the majority of the cost).

c. Tourism expenditure and tourism consumption

1.33 The development of these concepts highlights the boundaries between tourism expenditure and consumption.

❖ Tourism expenditure

Definition of tourism expenditure

1.34 Tourism expenditure is the amount paid for the acquisition of consumption goods and services, as well as valuables, for own use or to give away, for and during tourism trips. It includes expenditure by visitors themselves as well as expenses that are paid for or reimbursed by others (IRTS 2008, Para. 4.2).

Scope of tourism expenditure

1.35 This refers to all expenses incurred by a visitor before (advance booking fees, ticket purchases, vaccination fees, etc.), during (accommodation, meals, local transport, other on-site activities), and after their trip, such as photo development. These expenses can be:

i. Monetary expenditures on consumer goods and services made directly by the employer for its employees on business trips;

ii. Expenses incurred by the visitor, reimbursed by a third party, namely, either employers (companies, public authorities, and NPISH), or another household, or the social insurance scheme;

iii. Payments made by visitors for services provided and subsidised by public authorities and NPISH in the fields of education, health, museums, and the performing arts, etc.;

iv. Out-of-pocket expenses for services provided to employees and their families on tourist trips that are funded primarily by employers, such as subsidies for transportation, accommodation, stays in employer vacation homes, or other services;

v. Additional payments made by visitors to attend sporting events or any other cultural event at the invitation of producers and paid largely by them (companies, public authorities, NPISH).

1.36 All individual goods and services that the 2008 SNA considers as consumption goods or services (those that satisfy the wants and needs of individuals) can potentially be part of tourism expenditure. This includes the typical services acquired by visitors like transportation, accommodation, food and beverage, etc., but also other items such as valuables (paintings, works of art, jewellery, etc.) irrespective of their unit value and acquired on trips because of their role as stores of value over time, durable consumer goods (computers, cars, etc.) irrespective of their unit value and purchased on trips, all food prepared and without preparation, all manufactured items whether locally produced or imported, all personal services, etc. (IRTS 2008, Para. 5.16).

1.37 It excludes the acquisition of certain items, such as social transfers in kind that benefit visitors, the imputation of accommodation services from owned vacation homes, and

financial intermediation services indirectly measured (FISIM). These are included in the more inclusive concept of tourism consumption in the TSA. (IRTS 2008, Para. 4.3)

1.38 Tourism expenditure does not include all types of payments that visitors might make. Excluded are all payments that do not correspond to the acquisition of consumption goods and services. The purchase of housing, real estate, and all expenditure related to major repairs and improvements thereof are considered by the 2008 SNA and by the balance of payments as capital expenses even in the case of households purchasing them and, therefore, are also excluded from the concept of consumption. It is recommended to exclude them also from tourism expenditure. (IRTS 2008, Para. 4.6 and 4.7). *Tourism expenditure is used to populate the first three tables of the TSA presented under separate categories in Chapter 5.*

Time of recording tourism expenditure

1.39 The issue of the timing of tourism expenditure is relevant, as often items such as transportation, accommodation, etc., are booked and paid for before being "consumed". The corresponding payment might also happen after consumption when paying off a credit card or a special loan drawn for this specific purpose. (IRTS 2008, Para. 4.8).

1.40 According to the principles of the 2008 SNA, household final consumption, including tourism expenditure, should be recorded at the time of supply of the good or service, i.e., at the time of transfer of ownership for goods or actual provision for services, and not at the time of payment. The same rules apply to tourism expenditure. Thus:

- Expenses for a plane ticket are recorded during the flight;
- Accommodation costs are recorded during the stay at the accommodation location;
- The services of a travel agency are recognised at the time the information is provided, and the reservations are made.

1.41 Therefore, all goods and services acquired during the trip, regardless of when they are paid for, are included in tourism expenditure. In addition, certain goods or services acquired before the trip must also be taken into account when they are directly related to the preparation of the trip. These include:

i. Administrative or medical services related to travel (vaccination, obtaining a passport, travel certificate, preventive medical consultation);

ii. Goods purchased for specific use during the stay (adapted clothing, first aid kit, specialised accessories);

iii. Or even objects intended to be offered during the trip (gifts, souvenirs).

Economies benefiting from tourism expenditure

1.42 Inbound tourist spending benefits the destination economy (inbound tourism), while resident spending abroad is outbound tourism. Understanding the economic flows associated with tourism, therefore, requires knowing the economy in which the producer of the good or service purchased by the visitor resides. This is not limited to the geographical location of consumption but concerns the country of economic residence of the supplier.

1.43 In most cases, the country where the service is provided and the country where the producer is located coincide. However, there are notable exceptions, such as in the case of international transport: here, the expense must be attributed to the country of residence of the carrier, even if the service is consumed in another country or in transit.

1.44 Generally, it is not always possible to deduce the economic benefit from tourism spending solely from the places visited. Some expenses incurred as part of an international trip can actually be beneficial to:

i. Domestic service providers, before departure (e.g. purchase of tickets or tourist services in the country of origin);

ii. Producers located in a third country (e.g. online booking with a foreign service provider, purchase of services in transit in another country).

1.45 In other words, a tourist expenditure can be made in a given place, but economically beneficial to another country, depending on the location of the producer. Although tourist expenditure is always linked to travel outside the visitor's usual environment, the acquisition of the goods or services concerned can take place:

i. In the usual environment, before departure (e.g., vaccination, preparation for the trip, purchase of specific clothing);

ii. During the stay, in one of the places visited. This choice depends on the nature of the good or service (for example, fuel, travel insurance, vehicle rental, suitable clothing, etc.) and the traveller's behaviour (some prefer to anticipate purchases before leaving, others favour purchases during the stay in a logic of tourist experience).

Categories of tourist expenditure

1.46 In line with the three types of tourism identified and defined in paragraphs 1.15, 1.16, and 1.17, it is possible to distinguish three main categories of tourist expenditure, based on the visitor's country of residence and the place of acquisition of the good or service:

i. **Domestic tourism** expenditure: This means tourism expenditure by a visitor resident within the reference economy;

ii. **Inbound tourism expenditure**: This refers to the tourism expenditure of a non-resident visitor within the reference economy.

iii. **Outbound tourism expenditure**: This refers to tourism expenditures by a visitor residing outside the reference economy. It should be noted that goods and services purchased in the country of origin, even if they relate to a trip abroad, are still counted as internal expenditures (e.g., airline ticket purchased in the country before departure). For an expenditure to be classified as internal or inbound, the good or service in question must be acquired from a supplier resident in the economy of reference, even if it is an imported product.

1.47 For an expenditure to be classified as domestic or inbound, the good or service concerned must be acquired from a supplier resident in the reference economy, even if it is an imported product. Certain special situations deserve specific attention. When a non-resident carrier provides a service to a resident within the national territory (e.g. a foreign airline operating in cabotage), the expense is considered a payment abroad, even if it occurs within the national territory. Another example is a resident who purchases an airline ticket or tourist service online from their home country from a foreign supplier for a domestic trip. Even if the visitor remains in the country, the expense is classified as an outbound expense, as it represents an economic transaction between a resident and a non-resident.

1.48 From the three basic categories, two useful aggregates for macroeconomic analysis can be derived: Domestic tourism expenditure and National tourism expenditure (See Glossary).

1.49 The valuation of tourism expenditure depends on the form of acquisition of the goods and services concerned. In the case of a market transaction, the price to be used is the purchaser's price, which corresponds to the unit value paid by the visitor. This price should include all taxes, as well as voluntary and compulsory tips, which are prevalent in accommodation and food serving services. Discounts and sales tax or value-added tax (VAT) rebates to non-residents, even when made at the border, should also be taken into consideration when relevant, as they lower the actual price paid by the visitor (IRTS 2008, Para. 4.22).

❖ Tourism consumption

Definition of tourism consumption[6]

1.50 Tourism consumption is defined in the same way as tourism expenditure. However, within the framework of the TSA, this concept is broadened to better reflect all resources mobilised in connection with tourism activity.

1.51 In concrete terms, tourism consumption encompasses not only direct expenditure by visitors, i.e. the amounts spent on the purchase of goods, services, or valuables for personal

[6] The characteristics of tourism consumption are contained in CST RCC208 in paragraph 2.28

use or given to others during their trips, but also other non-monetary items that do not appear directly in visitor surveys. These additional items include:

i. The imputed value of barter transactions;
ii. The imputed value of goods (vegetables, fruits, games, fish, etc.) produced for own account from the holiday home or resulting from recreational activities (gardening, hunting, fishing, etc.) outside the usual environment;
iii. Services related to the use of holiday homes, including those provided free of charge or at a reduced price (maintenance, electricity, etc.);
iv. The value of FISIM included in any interest received on tourism expenditure by visitors;
v. Additional expenses incurred by the hosts in receiving visitors (food, local transport, gifts, etc.);
vi. Expenses borne by employers or institutions for business trips (free or subsidised transport, accommodation, or meals);
vii. The value of tourism services provided to employees and their families beyond the amounts paid by them (holiday camps, free tickets, etc.); The value of non-market services financed by public administrations (education, health, culture, leisure), to the extent that they benefit visitors.

Category of tourism consumption

1.52 The different categories of tourism consumption determined from the country of residence of the economic agents concerned can be aligned with the different forms of tourism. This relationship is presented schematically in the following table.

Table 1: Forms of tourism and categories of tourism consumption

Domestic tourism: visits made within a country by residents.	**Consumption of domestic tourism**: tourism consumption by a visitor resident in the reference economy
Inbound tourism: visits made to the country by non-residents.	**Inbound tourism consumption:** tourism consumption by non-resident visitors in the reference economy
Outbound tourism: Visits made by residents abroad	**Consumption of outbound tourism:** tourism consumption by resident visitors outside the reference economy.
Internal tourism: combines domestic tourism and inbound tourism	**Domestic tourism consumption:** consumption of domestic tourists and international visitors in the country's economic territory
National tourism: combines domestic tourism and outbound tourism	**National tourism consumption**: consumption of domestic tourists and resident outbound tourists.

Source: Author's compilation; TSA: RMF 2008

1.53 It is important to emphasise that certain types of consumption by a visitor cannot be classified in one or other of the consumption categories in a given economy if the visitor has had no contact with the economic territory concerned. Let us take the example of a resident of Nigeria who bought a plane ticket online on the website of the company “Asky” to go by direct flight to Banjul, The Gambia. Although the Togolese economy benefits from this tourist expenditure, the tourism consumption of this visitor cannot be counted in the TSA of Togo.

Characteristics of tourism consumption

1.54 Tourism consumption has the following characteristics:[7]

i. **Tourist spending has a broader coverage unlike tourism expenditure**, which is strictly limited to payments made, tourism consumption includes non-monetary transactions: exchanges of services, consumption of goods and services produced for personal use (particularly in second homes), remuneration in kind (accommodation or meals offered by an employer) and social transfers in kind (free access to museums or recreational infrastructure financed by the State).

ii. **Accounting for expenses incurred by others on behalf of visitors**: The scope of tourism consumption is broader than that of household consumption expenditure in national accounting. It includes, for example, the costs covered by employers or institutions for their employees and guests, even if these are considered intermediate consumption in the company's accounts in national accounting. Indeed, in the operating account of companies, these expenses are found in the expenses related to mission expenses and are therefore considered as intermediate consumption of the company.

iii. **An exclusion of certain commercial practices: In particular**, purchases made as part of the "shuttle trade" are not considered tourist consumption, because these goods are intended for resale and not for the personal use of the visitor. In the case of pilgrims of the hajj (pilgrimage to Mecca), it is often a common practice of selling certain goods such as kola nuts; if a pilgrim takes advantage of his trip to make some incidental profits, he is classified as a tourist. However, if the main motive of the pilgrim is the informal trade of these goods in Mecca, his trip is not classified as religious tourism, even if he participates in all the rituals of the pilgrimage.

iv. **Coverage of all individually acquired consumer goods and services**, as well as valuables regardless of their amount, as long as they are intended for personal use. Conversely, it excludes payments that do not correspond to the purchase of goods

[7]The characteristics of tourism consumption are contained in TSA: RMF 2008 in Para 2.28

or services, such as money transfers, taxes not related to consumption, or bank interest.

v. **Compliance with the boundary between consumption and GFCF**. Expenditure related to the purchase or major works on primary or secondary residences (including in innovative forms of ownership such as timeshare) is not counted as tourism consumption. Rather, it is included in GFCF of tourism, in line with the rules of the 2008 SNA.

vi. **it is recorded at the time the good is delivered or the service is consumed**, regardless of the time of payment. The latter can take place before (e.g., deposit), during, or after (e. g., credit) actual consumption.

vii. **Coverage for purchases made for and during travel**. Before departure, only certain tourism expenses are considered: the purchase of services directly related to the trip (transport, insurance, etc.), inexpensive goods to take with you (hygiene products, accessories), or objects intended as gifts. During the trip, all acquisitions of goods or services, regardless of their value, are included in tourist consumption.

❖ **Special issues related to tourism consumption**

1.55 Several issues[8] require particular attention in the definition of tourism consumption: tourism consumption as an intermediate consumption of producers, services provided within a household for its own final use, services provided by owner-occupied holiday homes, and tourism single-purpose consumer durables.

1.56 Refer to Para. 1.53 above on the issue of tourism consumption as intermediate consumption of producers (companies, public administrations, and NPISH).

1.57 **Services provided within households for the benefit of their members:** These are certain services provided by members of a household to themselves (such as driving the family on holiday or cooking during a stay) which are not considered economic production according to the 2008 SNA, excluding: (i) owner-occupied housing, (ii) services provided by paid domestic staff. Consequently, these informal services are not included in tourism consumption, even if they contribute concretely to the travel expenses. However, when a household hosts members of another household (for example, by hosting them free of charge), only the additional expenses (food, gifts, outings) can be attributed to tourism consumption, and only if they are actually accountable.

1.58 **Accommodation services provided by holiday homes on own account**: The 2008 SNA recommends assigning an economic value to dwellings used by their owners, including second homes. Thus, even when a holiday home is not rented out but used by its owner, an

[8] Reference TSA: RMF 2008, Para. 2.31 to 2.43

own-account accommodation service must be imputed. This service is counted both as tourism supply and consumption, regardless of whether a tourist trip actually took place during the reference period.

1.59 **Durable consumer goods for tourism purposes:** Durable goods for tourism purposes, i.e. those that can be used for a year or more, pose a particular question when they are acquired in connection with a trip. There are three cases:

- Goods with a single tourism purpose, such as tents, sleeping bags, or diving equipment, which are used almost exclusively during travel. These goods, even if purchased before the trip, are included in tourism expenditure. It should be noted that each country must adapt the list of these goods according to cultural practices and the types of leisure observed locally.
- Multiple-use or mixed-use goods, such as cars or cameras, suitcases, and sneakers that can be used both during and outside of travel. These goods are only considered valid if they are purchased during the trip.
- Some consumer goods for tourism purposes, as mentioned above, have a high unit value. Their measurement is taken into account as described in paragraph 37 of Chapter 3.

2. Supply approach

1.60 The supply approach consists of identifying the following:

i. Products linked to tourism, and which must be subject to specific classification;
ii. Activities producing tourism-related products;
iii. Production units (companies, establishments) whose activity is mainly focused on satisfying the needs of tourists.

a. Statistical unit

1.61 The basic statistical unit used to measure supply is the establishment, understood as the homogeneous production unit that is localised, identifiable, and carries out a main activity. As a reminder, an establishment is an enterprise, or part of an enterprise, that is situated in a single location and in which only a single productive activity is carried out or in which the principal productive activity accounts for most of the value added (2008 SNA, Para. 5.14). The establishment allows the direct observation of economic variables (production, employment, GFCF, etc.) linked to the tourism industries.

b. Classification of products and productive activities for tourism

1.62 Tourism products are classified according to the Central Product Classification, version 2 (CPC Ver. 2), and activities according to the International Standard Industrial Classification of All Economic Activities, Revision 4 (ISIC Rev. 4). These classifications

identify products and activities whose consumption is characteristic of tourism. According to the IRTS 2008, Para. 5.10, characteristic of tourism products are those that meet at least one of the following basic criteria:

- Tourism expenditure on the product must represent a significant share of total tourism expenditure (share-of-expenditure / demand condition);
- Tourism expenditure on the product must represent a significant share of the supply of the product in the economy (share-of-supply condition). This criterion implies that the supply of a tourism characteristic product would cease to exist in meaningful quantity in the absence of visitors.

1.63 Tourism-related products[9]are divided into two main sub-categories: consumption products and non-consumption products. The products classified are presented in Table 2 below, and their characteristics are described in Annex 6.

[9]Reference IRTS 2008 3.6 to 3.7

Table 2: Classification of tourism-related products

Product code	Product code and label	Product type	Product examples	Observations
A.	Consumption products			
A.1.	Tourism characteristic products divided into two main sub-categories:			
1.	Internationally comparable tourism characteristic products, representing the main products for international comparison of tourism expenditure:	Visitor accommodation services related to the temporary reception of visitors in various structures		
1.a		Visitor accommodation services other than1.b	Accommodation services offered by hotels, hostels, campsites, pension houses, and guesthouses	
1.b		Accommodation services associated with all types of vacation home ownership	Accommodation services used in tourist residences	
2.		Catering services related to the provision of meals, drinks, and food services to visitors	Services of restaurants, cafes, drinks outlets, tourist canteens, and fast-food outlets	
3.		Railway passenger transport services	Railway passenger transport services providing intercity or regional tourist connections.	
4.		Road passenger transport services	Transportation services provided by buses, coaches, taxis, minibuses, and local transport	
5.		Water passenger transport services	Transport services provided by ferries, cruise ships, canoes, river boats.	
6.		Air passenger transport services	Transportation services provided by domestic and international flights used by tourists	
7.		Transportation equipment rental services	Rental services for cars, motorcycles, bicycles, camper vans or watercraft without an operator	
8.		Travel agencies and other booking services specialising in the sale of tourist services and online booking platforms	Sale of airline tickets, stay services, tours, excursions, accommodation	
9.		Cultural services	Services offered by museums, heritage sites, live performances, festivals, art galleries, cinemas, and exhibitions	
10.		Sports services and other recreational services providing access to sports equipment or events, leisure activities, and wellness practices	Services offered by clubs, stadiums, resorts, traditional wrestling arenas, golf, diving, hiking, amusement parks, spas, fitness centres, etc.	
11.	Country-specific tourism characteristic products (to be determined by each country by applying the criteria mentioned in IRTS 2008, Para. 5.10, in	Country-specific tourism characteristics strongly linked to the local tourism experience	Art objects, traditional textile products, gastronomic specialties or souvenirs	

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Product code	Product code and label	Product type	Product examples	Observations
12.	their own context). For both products mentioned above, the activities producing them will be considered as tourism characteristic, and the industries in which the principal activity is tourism characteristic will be called tourism industries.	Services characteristic of tourism specific to countries linked to particular activities, which although not universally recognised as tourism industries, play a significant tourism role	Religious tourism services (pilgrimages), Memorial tourism (Visits to historical places and sites such as battle sites, museums, memorials, slave routes), Diaspora tourism, Community guide services	
A.2.	Other consumption products are divided into two sub-categories, both to be determined by country and thus, country-specific			
A.2. i.	Tourism connected products comprising other products according to their relevance for tourism analysis, but that do not satisfy the criteria mentioned in IRTS 2008, Para. 5.10;	Products linked to tourism in a contextual manner, often due to local tourist consumption habits,	Seaside tourism, sculptures, fabrics (bazin in Mali, woven loincloth in Burkina, dyed fabric in Guinea Conakry, Baoulé loincloth in Côte d'Ivoire), traditional jewellery, leather goods, Kilishi in Niger, etc. Rental of fishing equipment or small pleasure boats	These products do not appear in the strict international classification, but a country may decide to include them because they reflect a local tourism reality.
A.2.ii	Non-tourism-related consumption products comprising all other consumption goods and services that do not belong to the previous categories.	other consumption goods and services not related to tourism	Common household products (laundry detergent, light bulbs, cleaning products), long-term medical care not related to a tourist trip, school materials or specialised professional tools (excluding tourist training) (TSA 2008 Para. 2.25)	
B.	Non-consumption products: This category includes all products that by their nature cannot be consumption goods and services and, therefore, can neither be a part of tourism expenditure, nor a part of tourism consumption, except for valuables that might be acquired by visitors on their trips. Two subcategories are defined below:			
B.1.	Valuables (IRTS 2008, Para. 4.2);	Valuables	Precious jewellery (gold, diamonds, precious stones); valuable works of art, sculptures or paintings, rare collectibles (ancient coins, antiques), expensive musical instruments purchased while traveling.	These items are not considered consumer goods, as their purpose is heritage or speculative. However, they can be counted as tourist expenditure if purchased during a trip, but they are not included in tourist consumption in the strict sense used for the TSA aggregates.
B.2.	Other non-consumption products including products associated with gross fixed capital formation in tourism and collective consumption	Products related to tourism gross fixed capital formation (TGFCF)	Construction or renovation of a hotel or tourist site, purchase of a tourist bus by a travel agency, installation of equipment for a leisure park, work in a train station or airport aimed at facilitating tourism	These products are included in tourism investment expenditure but excluded from tourism expenditure and consumption in the sense of visitors.
		Products related to collective tourist consumption: services financed and produced by public administrations or NPISHs in the general interest of visitors	State-funded tourism promotion campaigns, development of public infrastructure (rest areas, tourist offices, tourist signage), organisation of free festivals or cultural events open to all visitors, security or rescue services on tourist beaches	These services are not purchased directly by visitors, but benefit everyone collectively, and are therefore included in collective tourism consumption (see table 9 of the TSA 2008).

Source: Author's compilation

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1.64 Tourism characteristic activities are those that typically produce tourism characteristic products (TSA: RMF 2008, para. 3.8). An activity is therefore classified as "tourist-related" if a significant portion of its output is intended for visitors, even if that activity may also meet local demand. The characteristic of tourism activities refers to the classifications of products characteristic of tourism, above (see table 2).

c. Characterisation of tourism industries

1.65 " A tourism industry represents the grouping of those establishments whose main activity is the same tourism characteristic activity. In supply-side statistics, establishments are classified according to their main activity, which is determined by the activity that generates the most value added". (TSA: RMF 2008, Para. 3.11).

1.66 The main tourism industries are listed below:

(i) Visitor accommodation;
(ii) Food and beverage activities;
(iii) Passenger transport (rail, road, air, water);
(iv) Rental of transport equipment;
(v) Travel agency activities and other reservation service activities;
(vi) Cultural activities;
(vii) Sports and recreational activities;
(viii) Retail trade of country-specific tourism characteristic goods;
(ix) Other country-specific tourism activities.

d. Aggregates characterising tourism industries

1.67 The main aggregates used to describe and analyse tourism industries: These variables are essential tools for assessing the weight and growth of tourism activities within the economy. These aggregates characterising tourism industries are (i) Tourism Direct Gross Value Added (TDGVA); (ii) Tourism Gross Fixed Capital Formation (TGFCF); (iii) Tourism Direct Gross Domestic Product (TDGDP); (iv) Employment **(See glossary for definitions)**

3. Reconciliation of tourism demand and tourism supply

1.68 The reconciliation of tourism demand with tourism supply is a central step in the development of the TSA. It ensures the consistency of data from different sources (visitor surveys, establishment data, national accounts, etc) and determines the direct economic contribution of tourism. This reconciliation is based on the use of supply and use tables (SUTs), adapted to the tourism industry. It involves linking domestic tourism demand with the supply of tourism industries. The main steps in the reconciliation are presented in the following paragraphs.

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1.69 **Correspondence between products consumed and products supplied**:

- The goods and services consumed are grouped according to product classifications, allowing their breakdown by tourist product based on visitors' survey. The TSA: RMF 2008 recommends the use of CPC version 2 for international comparability.
- The products consumed by visitors are matched with those produced by the relevant economic activities identified using ISIC Rev. 4.

1.70 **Assessment of trade and transport margins**: Goods purchased by visitors require an estimate of trade margins and transport costs to convert the purchaser's prices into basic prices.

1.71 **Estimation of the tourism share of mixed industries**: Some industries produce for both visitors and non-visitors. It is necessary to determine the share of production intended for visitors (for example, catering or public transport services).

1.72 **Integration into Supply and Use tables (SUTs):** These tables, constructed from the national accounts, are designed to compare global supply (production plus imports) with global demand (tourist consumption and other uses) for each product.

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CHAPTER 2 : CLASSIFICATIONS, DATA SOURCES, AND METHODS OF DATA COLLECTION

2.1 The implementation of International Recommendations on Tourism Statistics and the compilation of the Tourism Satellite Accounts are based on the use of harmonised classifications, reliable data sources, and rigorous collection methods.

A. Harmonisation and adaptation of classifications

2.2 Harmonising classifications is a major challenge to ensure the consistency, comparability, and integration of tourism statistics within the macroeconomic framework. Adapting international classifications of products and activities guarantee a common language among the various stakeholders and seamless interaction with other statistical systems. This approach aligns the measurement of tourism flows with internationally recognised standards, thus facilitating the analysis, comparison, and interpretation of data within the TSA.

1. International Standard Industrial Classification of All Economic Activities (ISIC rev.4)

2.3 The International Standard Industrial Classification (ISIC) is a standardised classification developed by the United Nations to classify economic activities. The version, ISIC Rev. 4, subdivides economic activities into 21 sections, 88 divisions, 238 groups, and 419 classes in its structure. It allows production units (enterprises, establishments) to be grouped according to their principal activity. Within the framework of the TSA, ISIC Rev. 4 is used for:

- Identifying the characteristic industries of tourism, such as accommodation, catering, passenger transport, travel agencies, etc;
- Linking these activities to national accounts, to extract tourism economic indicators (production, employment, value added, etc);
- International comparability of tourism statistics.

2. Central Product Classification (CPC)

2.4 The Central Product Classification (CPC) is a standard system developed by the United Nations that allows for the uniform classification of all goods and services produced or consumed in an economy. In the context of TSA, CPC Ver.2 is used for:

- Identifying characteristic tourism products, such as accommodation services, catering services, cultural services, transport services, etc;
- Linking tourism expenditure to the corresponding activity in national accounts;
- International comparability of visitor consumption data.

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3. Classification of Individual Consumption by Purpose (COICOP)

2.5 The Classification of Individual Consumption by Purpose (COICOP) is a functional classification of the SNA that is used to identify household expenditures according to their function. Consumption purposes correspond to the needs that these expenditures satisfy. The COICOP 2018 version distinguishes thirteen (13) household consumption functions, which are as follows:

(i) Food products and non-alcoholic beverages;
(ii) Alcoholic beverages, tobacco, and narcotics;
(iii) Clothing and footwear;
(iv) Housing, water, gas, electricity, and other fuels;
(v) Furniture, household equipment, and routine household maintenance;
(vi) Health;
(vii) Transport;
(viii) Information and communication;
(ix) Recreation, sport and culture;
(x) Education services;
(xi) Restaurants and accommodation services;
(xii) Financial and insurance services;
(xiii) Personal care, social protection, and miscellaneous goods and services.

4. Regional classification of ECOWAS activities and products

2.6 In 2013, ECOWAS adopted a regional classification of activities (RCA) and a regional classification of products (RCP), developed in line with international standards. Adapted to the regional economic context, these classifications provide guidelines to Member States for carrying out their work and dissemination.

2.7 The ECOWAS regional classification of activities and products was developed as part of the harmonisation of national accounts. The classification structures the economy into three major sectors (primary, secondary and tertiary), with explicit recognition of the informal sector at each level. It also allows for a detailed breakdown of products according to functional categories adapted to West African economic realities.

2.8 In the context of the compilation of the TSA, this classification presents several specific advantages:

- It makes it possible to identify activities directly or indirectly linked to tourism, even when they are carried out in the informal sector or in community or traditional forms (e.g. crafts, traditional transport, unstructured accommodation);
- It enables the consistent aggregation of tourism products and activities in the TSA tables, aligning with regionally recognised detailed activity levels;

- It facilitates the cross-referencing of data from tourism surveys and national economic accounts, such as the SUT.
- It helps to identify the tourism activities specific to regional tourism demand, such as religious, diaspora, or heritage tourism;

5. Classification of products and activities giving rise to tourist expenditure

2.9 Reconciling tourism demand and supply requires measuring total visitor expenditure and the activities of tourism industries. This requires a compatible classification of demand data (visitor side) and supply data (industry side). This sub-section presents a common classification of essential groups of goods and services, generally derived from the CPC and the RCP, as in the case with national accounts. The recommended classification to be used includes the following groups:

i. Package travel, package holidays, and package tours
ii. Accommodation;
iii. Food and drinks;
iv. Local transport;
v. International transport;
vi. Hobbies;
vii. Recreation, culture, and sporting activities;
viii. Shopping;
ix. Others.

2.10 Whenever a survey details goods and services purchased, it is recommended to cross-tabulate these data with the characteristics of the visitors or group of travellers (age, sex, country of origin, income level) as well as the trip characteristics (duration, destination, type of organisation, purpose). Although this imposes significant requirements in terms of sampling and design of collection tools, this approach is essential to take full advantage of the data collected and to provide detailed and comparable analyses. The sample must be representative to reflect the characteristics of tourism in each Member State.

2.11 All CPC subclasses that correspond to the tourism expenditure groups identified by purpose in the paragraph 2.9, except for the category "Miscellaneous", should be included in the measurement of tourism expenditure by product. These products can be considered as characteristic tourism goods and services that are internationally comparable. It is recommended that countries identify these goods and services separately.

2.12 Some cases of inclusion in the lists of characteristic tourism products comparable at the international level deserve a specific explanation as specified in the IRTS 2008:

- RCP subclass 56101 covers various forms of catering: refreshment counters, takeaway meals, snacks, ice cream, pastries, vending machines, mobile catering, etc.

- Division 68 (real estate rental and activities on own property) includes services related to the rental or management of accommodation used by short-term visitors, including second homes (RCP 68101), timeshares (RCP 68102) or short-term rentals (RCP 68109).

2.13 Likewise, certain exclusions are justified:

- Although visitors may use urban transport services (RCA 4921; RCP 49211), their consumption remains marginal compared to local use. These services are therefore not considered characteristic of tourism. On the other hand, inter-city road passenger transport services (RCP 49212) are strongly linked to tourist travel and is included.
- Divisions 53 (postal and courier services), 61 (telecommunications), and certain parts (professional services) of division 97 are also excluded. Although they may be used by visitors, their use is often incidental in nature, not specific to tourism, or related to professional functions.

2.14 Each country is encouraged to improve the list of internationally recognised tourism characteristic products and activities (categories 1 to 10 in Table 3) by adding specific elements to its national context. This includes country-specific tourism characteristic products (categories 11 and 12).

2.15 Table 3 below presents the classification of products and consumption activities of tourism, divided into the 12 corresponding categories included in the tables of the TSA with their transition to the regional and international classification. The codes of the Regional Classifications of Activities (RCA) and Products (RCP) correspond to the codes of the TSA classifications.

Table 3: Conversion table of tourism activities and products, ECOWAS (RCA, RCP) and ISIC Rev 4 classifications

RCA Code	ISIC code	Tourist activities	RCP Code	Tourist products	Level
5500	5510, 5520, 5590	1. Visitor accommodation	5500	Accommodation services	4
			55000	Accommodation services	5
5610, 5620	5610, 5621, 5629	2. Catering activities	5610, 5620	Catering services	4
			56101,	Catering services	5
			56102	Event catering services	5
			56200	Drinking services	5
4910	4911, 4912	3. Rail transport	4910	Passenger rail transport services	4
			49101	Passenger rail transport services	5
4921	4921, 4922	4. Road transport	4921	Passenger road transport services	4
			49212	Intercity road passenger transport services	5
			49219 (1st part)	Private car rental with driver Organisation of excursions and tourist tours by coach.	5

RCA Code	ISIC code	Tourist activities	RCP Code	Tourist products	Level
5010, 5020	5011, 5012, 5021, 5022	5. Water transport	5010, 5020	Passenger water transport services	4
			50101	Ocean passenger transport service	5
			50201	River passenger transport services	5
5101	5110	6. Air passenger transport	5101	Passenger air transport services	4
			51011	Passenger air transport services	5
			51012	Passenger aircraft charter services with pilot	5
7701	7710	7. Rental of transport equipment	7701	Motor vehicle rental services	4
			77011	Motor vehicle rental services	5
7900	7911, 7912, 7990	8. Travel agencies and other reservation service activities	7900	Travel agency services and other reservation services	4
			79001	Travel agency services	5
			79002	Tour operator services	5
			79009	Other booking and related services	5
9000, 9100	9000, 9101, 9102, 9103	9. Cultural activities	9000, 9100	Cultural services	4
			90001	Performing Arts Services	5
			90002	Live performance support services	5
			90003	Artistic creation services	5
			90004	Venue management services	5
			91001	Library and Archives Services	5
			91002	Museum Management Services	5
			91003	Management services for historic sites, and monuments, and similar tourist attractions	5
			91004	Services of botanical and zoological gardens and nature reserves	5
9300	9311, 9312, 9319	10. Sports and recreational activities	9300	Sports and other recreational services	4
			93001	Sports-related services.	5
			93002	Recreational and leisure services including club	5
4723, 4734	4751, 4771, 4782	11. Retail trade of goods characteristic of tourism specific to countries	4723	Retail sale of goods characteristic of tourism specific to countries	4
			47230	Retail sale in specialised stores of textiles, clothing, footwear, and leather goods	5
			47340	Retail sale of textiles, clothing, footwear, and leather goods at stalls and markets	5
9491	9491	12. Other activities characteristic of tourism specific to the countries	9491	Services characteristic of tourism specific to countries	4
			94910	Services characteristic of tourism specific to countries	5

Source: Author's compilation

B. Data sources and collection methods according to the types of tourism

2.16 The quality of tourism statistics relies on the robustness of data collection methods, which must be both compatible with international recommendations (2008 SNA, IRTS 2008) and adapted to regional and national contexts. To adequately cover the entire tourism field, several collection methods should be combined according to the three main types of tourism: domestic, inbound, and outbound.

1. Inbound tourism

2.17 This type of tourism concerns non-residents who visit the reference country. The following methods can be used to measure its characteristics:

- **Border (or exit) Surveys:** This is a well known and reliable approach to measuring the expenditure of non-resident visitors and consists of interviewing them as they leave the national territory. These surveys are carried out at entry and exit points (airports, ports, road border crossings), and they collect data on the geographical origin, length of stay, purpose of travel, type of accommodation, and expenditure of non-resident visitors (see the example of specific expenditure modules in Annex 5). These surveys require the recruitment of qualified field personnel and strong cooperation from the authorities in charge of border management.
- **Surveys of tourist sites:** They complement border surveys and aim to collect information on the visitors' experience, consumption habits according to the type of accommodation (hotel, second home, with relatives, etc.), and spending at places of stay and high-traffic sites (museums, monuments, parks, etc.).
- **Administrative sources:** They consist of data from border control (immigration, customs), accommodation establishments (police records, occupancy statistics, establishment approvals and other statistics for tourist structures), transport operators (airlines, railways, maritime companies), the balance of payments, in particular, the "travel" item (useful for validating or correcting survey results), digital footprints in countries where electronic payments are widespread. The collection methods of digital footprints are based on the following assumptions: (i) cards issued by foreign banks are held by non-residents; (ii) payments made by these cards mainly concern visitors; (iii) card payments or cash withdrawals cover the majority of expenses. Administrative sources provide a valuable basis for validating or supplementing survey data.

2. Domestic tourism

2.18 Domestic tourism refers to trips made by residents within the country of reference, outside their usual environment. Data collection methods are mainly based on the following:

- **Household tourism expenditure surveys:** These are surveys on tourist travel expenditure. They allow us to identify trips taken, their frequency, duration, destination, purpose of travel, places visited, activities undertaken, and associated expenditure. They are essential for measuring domestic tourism, which is often underestimated.
- **Tourist establishments surveys:** they allow data to be collected on residents' overnight stays, seasonality, consumption patterns, as well as accommodation capacities (number of rooms, places available, facilities), employment

(permanent, seasonal, temporary jobs, family helpers, etc.), and revenue generated by the establishments.

- **Administrative sources:** This involves data from digital platforms or registers (reservations, telephony, mobile money) or from domestic transport operators, which can help estimate flows, mobility, and domestic tourist consumption.

3. Outbound tourism

2.19 This type of tourism involves trips made by residents abroad. The following data collection methods are used:

i. **Border (or entry) surveys:** Outbound tourism expenditures can be measured at the border, as returning visitors enter their country of residence or the reference economy.
ii. **Household survey:** These collect information on international travel by residents. The modules should cover the number of trips abroad, the destination, the length of stay, the reason for the trip, and the amount spent by category of product or service. This is the main method for estimating outbound tourism in the absence of entry data in the reference economy (IRTS 2008, Para. 4.72 to 4.73).
iii. **Balance of Payments (BOP):** As with inbound tourism, the data also come from the "travel" item in the services component of the BOP, which records expenditures made abroad by residents.
iv. **Data from banks and telecom operators (GSM):** Payment flows by card or mobile money abroad, roaming or geolocation data, etc. make it possible to estimate the presence of residents abroad for tourism purposes. The project to develop a big data framework by ECOWAS could be a potential source of this information.
v. **Data from travel agencies and tour operators:** Sales of packages, airline tickets, and tourist services to foreign destinations constitute a useful source for understanding outbound tourism.

C. Integration of informal sector data

2.20 In the ECOWAS region, a substantial portion of tourism activity, both on the supply and demand sides, takes place in the informal sector. This includes unregistered providers (community accommodation, local guides, traditional transport, catering, and craft production, etc.), but also visitors whose purchasing behaviours fall outside formal channels. Failure to take these realities into account leads to a significant underestimation of the actual weight of tourism in the economy.

2.21 The consideration of the informal sector in the TSA is also explicitly recommended by the UNWTO and the ILO (see ILO, Statistical Manual on the Informal Sector, 2013). To effectively integrate this component into the TSA, the following actions are recommended:

- **Specific surveys and censuses**: conduct specific surveys, and censuses in areas with high informal tourist activity (e.g. craft markets, beach areas, historic sites, places of certain pilgrimages) to identify the actors (vendors, unregistered guides, undeclared housing, artisans), the products and services they offer, and to integrate them into the estimates of the TSA.
- **Indirect estimation methods**: when it is not possible to directly measure the economic flows of informal tourism, it is recommended to use indirect methods. This involves using estimation, adjustment, or correction coefficients based on structural surveys, field observations, ethnographic studies, or local expertise. These calculated indicators must be as close as possible to the variable. The results of a known sample can also be extrapolated to an entire sector. These methods help to estimate the production, employment, or income generated by informal activities in tourism.

2.22 It is preferable to clearly distinguish, in the TSA tables, between tourism activities in the formal sector (declared units, registered in tax or statistical registers) and those in the informal sector (unregistered units, often unstructured). This breakdown (formal and informal) helps to distinguish data into production, consumption, employment, and investment.

CHAPTER 3 : MEASUREMENT OF TOURISM SUPPLY, EXPENDITURE AND EMPLOYMENT

3.1 This chapter describes the technical steps required to compile the Tourism Satellite Accounts tables (TSA) and is based on the international conceptual framework. The chapter is structured into three (3) sections which cover the measurement of tourism expenditure, supply of tourism industries and employment.

A. Measuring tourism expenditure

3.2 Measuring tourism expenditure is one of the methodological foundations of the TSA. Comprehensive measurement of this expenditure is essential for establishing total tourism demand, breakdown of economic aggregates, populating TSA tables, and ensuring consistency with national accounts. This section highlights the various stages of measuring tourism expenditure.

1. Identification of products and activities giving rise to tourist expenditure

3.3 Products and services considered as tourism related are those whose consumption is motivated by the movement of visitors (See Para. 2.9). Broad categories include (see Para. 3.17): accommodation, meals and drinks, passenger transport, travel, holidays and package tours (travel agency service), leisure, culture and sports activities, goods purchased during the stay, and personal services (education, health, beauty, communication, etc.).

3.4 For each expenditure group mentioned above, products are classified according to their tourist use and not according to the nature of the good or service or its production method. For example, the purchase of gasoline or spare parts is grouped with transportation services under the headings "local transportation" or "international transportation". Similarly, purchases of sports or leisure equipment during the stay are classified with "leisure, culture, and sports activities" expenses. Food purchased for immediate consumption or for preparing meals (fruit, snacks, drinks, etc.) is included under the heading "meals and drinks." Reservation services are classified according to the service booked (cruise, transportation, activity, etc.). Finally, the "miscellaneous" category includes products that cannot be allocated to other items (newspapers, hygiene products, occasional care).

3.5 It is important to mention that the presence of a subclass does not imply that all the products listed therein are tourist products; rather simply signals a potential for tourism expenditure. The following examples are in the IRTS 2008, paragraph 5.23: subclass RCP 52223 includes tips paid to baggage porters, although other associated services are more related to logistics; trade fair or exhibition services (RCP 82020) may be considered as tourism related in certain contexts.

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3.6 Some specific justifications are detailed: bus/coach rental with operator (66011) is included in the tourism expenditure, as these services are, in practice, purchased by visitors. Transport services (division 67) include services offered at stations, airports and roads to renters or owners of vehicles. Other support services (group 859) cover, for example, business centres or registration for professional events, while education (division 92) and health (division 93) are taken into account if they motivate the trip.

2. Measurement of inbound tourism expenditure

3.7 Inbound tourism expenditure corresponds to the total value of goods and services purchased in the reference economy by non-resident visitors during their stay. It constitutes service export revenue for the host country and a central indicator of the contribution of international tourism to the national economy. The measurement of this expenditure is based on several data sources: the border survey, the survey in tourist locations, data from the BOP, administrative sources (see section B chapter 2).

3.8 The UNWTO offers a standardised set of questions (see case study of Benin in Annex 5, 6 and 7), which can be adapted by each Member State. The expenditure module should be integrated into tourism flow surveys and administered at regular intervals. Where technical and financial resources are available, these surveys can be conducted regularly. If this is not possible, two alternatives are available to countries:

- Multi-annual surveys (e.g., every five years), extrapolated by statistical modelling in non-survey years;
- Seasonal surveys, conducted during high and low seasons, to factor in the variability of visitor's profiles depending on the time of year.

3.9 However, surveys conducted in accommodation establishments and tourism sites have certain limitations that must be considered at the statistical design stage:

- A visitor may visit multiple tourist sites or none, making their probability of selection variable or unknown. The same apply to visitors surveyed in accommodation establishments, as some visitors may stay in several establishments or none of them (e.g. staying with family or friends, or in their second home).
- Estimating expenditures at the time of the interview before most visitors have completed their stay, is particularly challenging, as they can only report on expenses incurred up to the point of interview. If expenditure data are collected at this stage, the results may be significantly distorted, since many visitors wait until the last moments before departure to purchase souvenirs or other items to take home. In addition, unforeseen events in either the home country or the destination (such as natural disasters, bad weather, or political crises, as well as personal circumstances), may also cause visitors to alter their planned expenditures.

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- The behaviour of visitors staying with relatives differs significantly (less spending on accommodation and catering, more on social or community practices), making extrapolation of data from hotels difficult.

3.10 One solution is to ask respondents only about their expenses from the previous day (including the cost of accommodation for that day), provided that interviews are conducted across most or all days of the reference period. This approach improves response accuracy and reduces bias associated with projecting expenditures over the entire stay (TSA guide 2008, Para. 4.63).

3.11 Data are collected at purchaser's price, i.e., the amount actually paid by visitors, including taxes, service charges, and tips. The results are broken down by type of product or service according to the harmonised classification (CPC, RCP, COICOP) and by purpose of visit (leisure, business, health, etc). Whenever surveys detail the goods and services purchased, it is recommended to cross-tabulate this information with the characteristics of the visitors or group of travellers (age, sex, country of origin, income level) as well as the trip characteristics itself (duration, destination, type of organisation, purpose). Although it necessitates significant requirements in terms of sampling and design of data collection tools, this approach is essential to optimise the data collected for detailed and comparable analyses.

3.12 The following measures should be observed:

- Purchases made before arrival in the country but consumed on site (e.g. online booking of rooms or excursions), must be included.
- Services provided by non-resident companies in the territory (e.g., foreign airlines operating locally) must be properly attributed to their country of origin, not to the host economy.
- Imported goods purchased locally by visitors should be included in inbound expenditure if they were acquired from resident suppliers.

3. Measurement of domestic tourism expenditure

3.13 Data on domestic tourism expenditure should be collected directly from resident households. These surveys can be conducted through face-to-face interviews, computer-assisted telephone interviews, self-administered forms, etc. Since the interview generally takes place after the return from the trip, respondents are in a better position to recall their expenditures, based on their invoices, bank statements, or credit card receipts. The sources and collection methods related to the design of this type of survey are presented in Section B of Chapter 2. If the result of a sampled household survey shows a significant portion of non-participation in a tourist activity during the reference period, it is therefore essential to plan a sufficiently large sample to obtain a representative sample of travellers, allowing for a robust analysis.

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3.14 A specific feature of domestic tourism concerns stays in second homes or timeshares, which are common in many countries. The expenses associated with these stays must be handled with care:

- Expenses related to home ownership (maintenance costs, local taxes, utilities) are not considered tourism-related, as they are not dependent on a specific trip (see IRTS 2008, Para. 4.7). They can be recorded in another section of the survey.
- Expenses directly linked to the tourist stay in the residence (transport, food, leisure) must be included in the module specific to tourist expenses.

3.15 Expenses incurred in the country of residence in connection with a trip abroad should also be considered, including transport costs to reach the airport, reservations made with national agencies, or the purchase of specific goods/services on departure (insurance, luggage, etc.). Even if these expenses precede an international trip, they are incurred in the economy of residence and must therefore be counted as domestic tourism (see IRTS Guide 2008: Para. 4.70). To identify them, it may be necessary to add a module on foreign travel to the domestic travel surveys.

4. Measurement of outbound tourism expenditure

3.16 Outbound tourism expenditure (See Para. 1.16) represents import of services in the national accounts and are essential for assessing total national tourism consumption as well as the country's external position (in the BOP). The measurement of this expenditure is based on five major sources (See Para. 2.19) namely: (i) border surveys, (ii) households' surveys, (iii) balance of payments, (iv) banks and telecommunication operators' data (GSM), (v) data from tourism service providers (national travel agencies, transport companies and booking platforms operating on the local market).

3.17 Expenditures must be recorded at the time the good or service is consumed, not at the time of payment, in accordance with the 2008 SNA. Services prepaid in the country of residence but used abroad (e.g., hotel bookings or excursions) must be classified as outbound tourism expenditure, since the provider is a non-resident. Amounts should be expressed at purchaser's prices, i.e., net of VAT refunds or taxes recovered upon departure from the country visited. Online purchases of goods or services from foreign providers (without crossing a physical border) are likewise considered outbound transactions, based on the criterion of the provider's economic residence. Data should be disaggregated by destination, purpose of travel, and type of service consumed, which requires careful survey design and modelling

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5. Specific issues regarding all types of tourism

a. Use of package tours

3.18 Taking package tours into account is an essential dimension of measuring tourism expenditure, particularly in countries where this method of organising travel is common. It is important to determine whether the visitor (or group of travellers) used a package tour. It is necessary to identify if the travel tours offer packages that includes (transport, accommodation, visits, meals, etc.) sold in a packaged form, often by a travel agency.

3.19 When a package tour has been identified, it is important to collect information on: (i) place of purchase of the package (to determine the country of economic residence of the agency or operator that received the expense) (ii) total value of the package (even if it is not always possible to obtain the exact breakdown by component), and (iii) additional expenses not included in the package (personal purchases, optional excursions, souvenirs, meals not covered). There are cases where visitors do not perceive their trip as being organised by an agency, even though it meets the characteristics (e. g., conference with accommodation, transport, meals, and excursions included in the registration fee). The analyst should be careful in identifying this type of trip if the consumption represents a significant part of the tourism. To this end, the UNWTO provides a technical reference note: "Clarifying the treatment of travel agency, tour operator, travel agency services and package tours in SNA, Balance of Payments and TSA and their mutual relationship[10]", which clarifies the rules to be followed in national accounting, the BOP, and the TSA.

3.20 For group trips (family, team), shared expenses must be allocated individually, either proportionally to the size of the group or according to an equivalence scale taking into account the composition (adults/children).

b. Currencies and exchange rates

3.21 When travel involves cross-border payments, the currency used to pay for goods and services becomes an important variable. The apparent cost to the visitor may vary depending on the currency in which they spend, how that currency was acquired (official market, parallel market, bank card, etc.) and exchange rate fluctuations at the time of the transaction. Expenditures should be recorded in the currency most natural to the respondent, generally the currency used at the time of the transaction. If an expense is incurred before departure, as in the case of a package holiday or an airline ticket booked in the country of origin, it must be recorded in the currency of the visitor's country of residence. It is therefore imperative to record the currency used to allow for later conversion into the

[10] https://studylib.net/doc/8697130/clarifying-the-treatment-of-travel-agency--tour-operator as at October 14, 2025

currency of the reference economy. Conversion is made at the average exchange rate of the day (average of the buying and selling rates) at the time of the transaction.

c. *International transport*

3.22 The treatment of international transport in tourism expenditure raises several methodological challenges, particularly due to the complexity of distribution channels and the structure of transport companies. The basic rule is that international transport expenditure must be attributed to the carrier's economy of residence, whether air, sea, or land. If the carrier is a resident of the country visited, it will be an inbound tourism expenditure.

3.23 The analysis is complicated by code-sharing agreements between airlines, interline systems (tickets sold by one airline but operated by another), and the presence of multi-territorial airlines (subsidiaries in several countries). Therefore, it is not enough to know the name of the carrier; it is necessary to determine the country of economic residence of the operating airline. Use complementary sources (airline data, balance sheets, registration codes) to confirm the information provided by visitors. In case of doubt, adjustments should be made at the aggregate level when reconciling demand data (surveys) and supply data (production accounts).

d. *Expenses paid by others on behalf of the visitor*

3.24 In accordance with IRTS Guide 2008: para. 4.83, any expenditure directly benefiting a visitor is considered as tourism expenditure, regardless of who paid for it. There are two cases of such expenditures:

- The person paying is a resident of the same country as the visitor: The expense is recorded as if the visitor had paid it, with no effect on the allocation.
- The person paying resides in the country visited (different from the visitor's): This expenditure raises two interpretations: (i) for the visitor, it is an inbound tourism expenditure; (ii) for the payer, it is internal consumption that is outside the tourism field. In this case, an imputed current transfer between the payer and the visitor must be recognised, in accordance with the rules of the 2008 SNA and the BPM6 manual.

3.25 It is therefore important to ask visitors whether any of their expenses were covered by a third party, and, if possible, to estimate the amount. In the case of business trips, the estimate is made easier when visitors sign the invoices themselves (hotel, transport, etc.). Estimates of expenses incurred can also be made from data provided by companies. If no direct estimate is available, it is recommended to use average ratios from previous surveys.

3.26 When dealing with visitors staying with friends or family, several services consumed by the visitors, such as accommodation, meals, and local transportation, may be underestimated or ignored. An estimate of the additional consumption obtained is desirable, although still rarely practiced. This treatment also applies to any visitor staying

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on their own account, but benefiting from services (meals, local transportation, etc.) provided by friends or family members who are residents or any other resident.

e. Tourism expenditure and intermediate consumption in national accounting (See Para. 1.53)

3.27 In the TSA, tourism expenditure is measured independently of its macroeconomic classification, because it reflects a real demand for tourism goods and services; it contributes to the value added obtained from the various sub-sectors of tourism; it must be fully integrated into tourism aggregates (tourism consumption, tourism direct GDP, etc.). In other words, the TSA does not seek to distinguish intermediate consumption from final consumption, but to quantify all tourism expenditure linked to a trip, regardless of the payer.

f. Tourist accommodation

3.28 The question of accommodation is central to the analysis of tourist expenditure. It is important to distinguish between the two main types of accommodation: commercial accommodation and non-commercial accommodation.

3.29 For commercial accommodation, information must be collected on the number of nights, the total amount paid (including taxes, tips, and additional services), and the contents of the invoice (meals, activities, cleaning fees, etc.).

3.30 For non-commercial accommodation, this refers to stays with friends or family in a second home or timeshare belonging to the visitor or their entourage. In such cases:

- It is necessary to identify whether the visitor contributed to the expenses of the stay (accommodation, food, local transport), and the type of accommodation used (family residence, personal property, etc.). It is important not to include contributions in the form of gifts or symbolic payments not linked to a real service;
- When the visitor stays in his or her own holiday residence, ownership and maintenance costs (electricity, water, taxes) are not considered as tourist expenses (see IRTS 2008 Para. 4.7); only expenses directly linked to the stay (food, transport, activities) must be included.

g. Loyalty programmes and trade discounts

3.31 Many airlines, hotel chains, and rental agencies offer loyalty programmes that allow travellers to accumulate points or miles, which they can then convert into free or discounted services (flights, upgrades, overnight stays, etc.). From an accounting perspective, miles or points are neither considered revenue for the traveller nor liabilities for the issuing companies (since a large portion of these points expire without being used). They are therefore commercial benefits, similar to deferred conditional discounts.

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3.32 In terms of recording methods, two approaches are possible to evaluate transactions related to loyalty points: the book value, i.e., the value that would have been paid in the absence of converted miles, and the actual monetary cost for the purchaser (TSA 2008, Para. 4.95)

- The recommended **book value method** considers points as a partial payment method, with their value corresponding to the discount received by the traveller. This discount is then recorded at the time the points are used, based on the market value of the service received.
- The monetary cost **method assumes** that the right to a discount is recognised at the time the points are accumulated. More explicitly, the airline is considered to have recognised, at the time the miles were earned, the loyal customer's right to a subsequent discount, a right that is realised at the time the miles are converted. This is similar to the discount vouchers that supermarkets give to customers when they buy their products, to be used towards the payment of their future purchases, and which are considered discounts.

3.33 Within the framework of the TSA, it is recommended to consider the value obtained through loyalty programmes as a discount to be integrated into total tourist expenditure, valuing them at the time of their use, without creating double-counting between past and present expenditure.

h. Purchase of locally produced or imported goods

3.34 Visitors frequently purchase goods during their trips, whether for personal use or for transfer. These include souvenirs, local crafts, cultural products, clothing, cosmetics, jewellery, books, and more. All material goods purchased during a trip, whether locally produced or imported, should be included in tourism expenditures.

i. High unit value consumer durables

3.35 Visitors may occasionally purchase high-value durable goods during their trip such as vehicles (e.g., cars, motorcycles), electronic equipment (e.g., high-end computers, professional cameras), works of art, or antiques. In the BOP or foreign trade, high-value goods crossing a customs border are generally recorded as "merchandise trade," and consequently, are excluded from travel expenditures.

3.36 Indeed, these high unit value goods are usually outliers because their amounts are very high, they can distort average estimates, particularly in sample surveys. However, it is recommended to include them in tourism expenditure, in accordance with IRTS 2008, Para. 4.36 (h) which recommends that all these goods be included in tourism expenditure, without setting a value threshold. To avoid statistical bias, it is advised to exclude these amounts from the calculations of the average expenditures, while retaining them in the overall

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aggregates. The decision to include these extreme values in the calculation of inferential statistics must be made on a case-by-case basis.

6. Measurement challenges related to specific operations

3.37 Tourism consumption and tourism expenditure are concepts aligned with final consumption expenditure defined in national accounting. However, certain specific transactions require specific methodological treatment to ensure consistency between the TSA and national macroeconomic frameworks. These include gambling and betting, property and casualty insurance, durable goods purchased for resale after use, and purchases in transit zones (tax exemptions).

a. Gambling and betting

3.38 In some countries, gambling (casinos, lotteries) and betting represent an important tourist activity. Their statistical treatment must follow the rules of the 2008 SNA. According to these rules, the amount bet by the player includes two elements: (i) a service fee (deducted by the game organiser), and (ii) a current transfer (between players, corresponding to the redistributed winnings). In tourism surveys, visitors often report only their net losses, while net winnings are rarely mentioned. To overcome this shortcoming, the following approaches can be adopted:

- obtain a redistribution rate (winnings/bets ratio) from gaming operators;
- apply this rate to recompile the gross amount bet;
- the difference between the estimated gross stake and the redistributed winnings is considered a tourist service expense.

b. Property and casualty insurance

3.39 Many travellers undertake travel insurance to cover losses and damages to baggage, missed connections between different means of transport, health, accidents, etc. In national accounts (see 2008 SNA, Para. 6.177 and 6.184 to 6.191), only a part of the insurance premium constitutes a service produced by insurers (insurance sector output), the rest corresponds to the net premium intended to cover claims.

3.40 Thus, in the TSA, only the portion of the premium representing an actual service must be included in tourist expenditure. This portion, expressed as an average percentage of the gross premium, can be estimated from insurers' aggregated data. This estimate is only relevant when the amounts concerned are significant.

c. Durable goods purchased for resale after use

3.41 In some countries, non-residents may purchase vehicles upon arrival (often tax-free) for use during their stay, with the option to resell them before departure. In this case, the purchase of the good is recorded as tourism expenditure, but the resale value must be deducted from the initial purchase price. Thus, only the net value (the difference between

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purchase and resale values) constitutes actual tourism expenditure. This treatment is consistent with the rules applicable to household durables in the 2008 SNA.

d. Purchases in transit zones (tax-exemptions)

3.42 International travellers in transit (who do not cross the legal border of the country) may make purchases in duty-free zones or shops located in the international zone of an airport. Although they are not considered visitors (according to the definition of tourism), their purchases must be included in tourism expenditures, as these goods are intended for personal use during a trip and are acquired in an economic zone controlled by the country. However, these expenditures are generally low or difficult to isolate statistically except in airports with high commercial activity (international hubs). In practice, their specific quantification is often not required due to the impossibility of distinguishing transit buyers from other travellers.

B. Measuring the supply of tourism industries

3.43 Measuring tourism supply involves assessing the production of goods and services by tourism-related industries, consistent with the 2008 SNA production accounts. Although tourism is an activity primarily driven by visitor demand, it is essential to consider supply to assess its economic impact. This allows tourism demand to be linked to the relevant economic sectors, the levels of production attributable to tourism to be determined, and the tourism direct gross value added (TDGVA) to be calculated.

3.44 The TSA makes this approach operational by mobilising data from establishment surveys, national accounts, and administrative sources. It is important to note that not all visitor acquisitions are necessarily produced by tourism industries (e.g., newspapers, healthcare), and that not all production by tourism industries corresponds to tourism consumption. The analysis must therefore be based on the thorough application of tourism consumption ratios to correctly allocate the shares of production corresponding to visitor demand.

1. Provision of accommodation services

3.45 “Accommodation services generally represent a significant proportion of total visitor expenditure and are often considered (along with passenger air transport, travel agencies and, to some extent, the souvenir and handicraft industries) as one of the most traditional tourism industries.” (IRTS 2008, Para. 6.24). In many countries, the available statistical data on tourism is mainly accommodation, as this activity has a direct and quantifiable link with tourism demand. In some cases, more than 95%[11]of the activity of accommodation establishments is linked to visitors. The IRTS 2008 distinguishes between two broad

[11]Guide to the compilation of the International Recommendations on Tourism Statistics 2008, paragraph 6.24

categories of providers: commercial providers and non-commercial providers (offered and own end use).

❖ **Commercial accommodation service providers**

3.46 Commercial accommodation covers all services offered for a fee, whether provided by formal hotel establishments or by occasional or informal providers. They are mainly classified under Division 55 of the RCA "Accommodation", but some may also be classified under Division 68 "Real Estate Activities", including seasonal rentals.

3.47 Establishments classified under RCA Division 55 include hotels, motels, inns, guesthouses, pension homes, tourist residences, campsites, and holiday villages. They are generally subject to a licensing or formal registration system. The main data collection sources are business registers, tourism administration files (with the possibility of a digital platform, as in the case of Benin), and establishment surveys. Sampling can be stratified by size, category, or location. Also, regional differences may appear, such as tourist areas (coastal, cultural, natural) may have a higher accommodation density than economic centres. A census is recommended in countries with a low number of units. Several key variables can be observed in addition to the usual variables, such as production, value added, employment, consumption, and investment, which are common to most economic activities. These indicators are often used to evaluate the results of accommodation establishments and tourism policy (IRTS Guide 2008, Para. 6.41). These include:

i. Room occupancy rate (gross or net);
ii. Bed occupancy rate (gross or net);
iii. Average number of people per room;
iv. Average room rate;
v. Average revenue per room per night;
vi. Average revenue per night;
vii. Average revenue per available room;
viii. Number of employees per room;
ix. Average salary per employee;
x. Average revenue per employee.

3.48 Establishments classified under RCA Division 68 "Real Estate Activities" include the rental of accommodation to visitors by real estate agencies or intermediary platforms (Airbnb, Abritel, etc.), private owners (rentals between individuals or "peer-to-peer"), and seasonal rentals (furnished tourist villas). Their measurement is based on tax returns or digital platforms, household or owner surveys. In the absence of a registration system, specific modules can be added to visitor or resident surveys to identify these accommodations.

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❖ **Non-commercial (free) accommodation service providers**

3.49 This category concerns visitors who stay without monetary compensation with friends or family members, or as part of an accommodation exchange (barter, reciprocal hospitality). These types of accommodation are common, particularly for domestic tourism, trips related to family events, or destinations with large diasporas. In national accounting, accommodation offered free of charge does not generate additional production; housing provides an already existing service, valued by an imputed rent (notion of service for the owner's own use). In actual terms, welcoming a visitor does not increase recorded production, unless services are billed or remunerated. According to TSA 2008, even if these stays do not increase the economic supply, they have an impact on the structure of the accommodation supply, and the dynamics of tourism investment (less demand for hotels, substitution of family offers). Therefore, the TSA recommends the following:

- Measure the frequency of these stays via household surveys (domestic tourism) and visitor surveys (inbound tourism);
- Not to artificially impute production;
- In certain cases, reclassify recurring free for-profit accommodation as a commercial activity (e.g. Informal guesthouses, platforms without tax declarations).

❖ **Specific case of non-commercial accommodation for own final use**

3.50 These are dwellings owned or co-used by visitors and occupied for their own tourist use. A distinction is then made between owner-occupied second homes and timeshare dwellings (see Para. 1.56). According to the 2008 SNA, each dwelling produces a housing service for own use; this production is valued by an imputed rent and is integrated into GDP via the household production accounts. The measurement of these types of dwellings involves identifying these dwellings via housing censuses (for non-permanent use), household surveys, and tax sources (declared second homes). The value of the service is estimated using comparable market rents in the same area, or property valuation models.

3.51 Timeshare accommodations are accommodation units used on the basis of a time-limited right of use (e.g., 1 to 2 weeks per year), by several users or "co-owners," generally located in highly touristic areas. They cover several legal forms, the most common of which are shared ownership by deed (acquisition of real estate shares), temporary right of use (contract system), and memberships to a holiday club, with payment of annual entry and management fees. The value of the services produced by this type of accommodation is estimated based on the number of units used by the owners and the equivalent rental value. Data can be collected from timeshare managers (units used, fees paid) and notarial or tax data on shared ownership. As for second homes, the value of the service is included in the TSA as production for own tourist use.

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Table 4: Summary of accommodation categories and measurement methods

Types/Category	Subcategory	Type of service	Economic production	Data source	Key indicators	Specific remarks
Commercial accommodation	**RCA Division 55 Commercial Accommodations**	Hotel, hostel, guesthouse, residence, campsite	Yes	Company's financial records and tax report, establishment surveys, licences, digital platform for managing tourism industries	Occupancy rate, revenue per room, employment, Bed place occupancy rate, average revenue per night; revenue per employee, Average wage per employee etc.	Includes formal and informal
	RCA Division 68 Commercial Accommodations	Furnished rental, villa, Airbnb etc.	Yes	Tax returns, digital platforms, surveys of establishments	Rental income, duration, average price, usage	Includes formal and informal
Non-commercial accommodation	**Non-commercial accommodation (free)**	Staying with friends/family, and other hospitality	No (no new production)	Visitor and household surveys	Frequency, average duration, host profile	Analytical interest only; no valuation in the TSA
	Secondary residence (own use)	Tourist use by the owner	Yes (imputed rent)	Censuses, tax files, housing surveys	Number of dwellings, imputed rental value	Allocation according to the SNA method and to be included in TSA
	Timeshare accommodation	Temporary right of use	Yes (imputed rent)	Manager data, contracts, notarial/tax sources	Number of units, type of agreement, estimated imputed rent	Legal and tax complexity to consider

Source: Authors' compilation

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2. Food and beverage service providers

3.52 Food and beverage services represent a major expense for visitors, particularly for overnight stays. Beyond simple food, they contribute significantly to the overall tourist experience, particularly through the development of niche products such as gastronomic tourism (Eat and Drink Festival in Benin or Brunch event in Côte d'Ivoire).

3.53 According to the RCA, catering providers are classified into three broad categories: (i) 5610: Restaurant and mobile food service activities; (ii) 5629: Other food services (caterers, off-site canteens, etc.); (iii) 5630: Beverage consumption activities (bars, cafes, tea rooms, nightclubs). It should be noted that some hotels or accommodation establishments also offer catering services, often as a secondary activity. This component must be separated in surveys. Company canteens or food wholesalers are excluded, as they do not target tourists. Some providers (e.g., supermarkets selling prepared meals) may fall under the retail trade rather than the catering sector. The determining factor is that if the company prepares meals on site, it is in the catering sector. However, if it sells products prepared by others, it is in the trade sector.

3.54 Methods for collecting and identifying providers in the formal sector are based on business registers and databases of operating licenses or lists of members of professional bodies. Methods for collecting and identifying providers in the informal sector use specific surveys, censuses, or indirect estimates. The data collected includes the number of providers, sales volume, the estimated share of tourist customers, expenses, investments, and employment. For this type of data collection, it is important to adopt a tailored approach, taking into account the sensitivity of operators (lack of formal accounting, tax concerns, etc.). Thus, for measuring the supply of the food and beverage industry, the key variables used are production, intermediate consumption, value added, employment, and investment. For other specific indicators:

- Restaurants: capacity (seats, tables), number of meals to be served daily and actually served, number of employees (by category), geographical distribution of establishments,
- Takeaway services: daily production capacity, volume of meals actually served, number of employees (by category), etc.
- Bars, Cafes, Nightclubs: number of customers, quantity of drinks served, number of employees (by category), etc.

3.55 Although catering services are classified as characteristic tourism products internationally, their consumption is largely shared between residents and visitors. Thus, the tourist share of production can vary greatly depending on the location (urban, rural, coastal, heritage site, etc.), so it is essential to estimate the proportion of tourist customers using ratios from targeted surveys or indirect methods.

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3. Transportation service providers

3.56 Transportation is an essential dimension of tourism activity. “By definition, movement from one place (the usual environment) to another (outside the usual environment) is a necessary criterion for identifying a tourism activity (IRTS 2008, Para. 6.76). The nature and mode of transportation (public, private, free, horseback, foot, etc.) used vary according to the visitors, the destination, the budget, and the accessibility of the place. It is important to note that categories related to the transport of goods are excluded from the scope of the TSA. The integration of transportation into tourist package tours[12]is common and often constitutes the main element of the package. It is therefore important that visitor expenditure surveys attempt to identify the share of transport in these packages, even if this sometimes requires estimates. The TSA distinguishes different types of transport according to their registration in ISIC Rev. 4, including intercity rail transport, road passenger transport, sea and inland water passenger transport, air passenger transport, and rental of motor vehicles.

3.57 **Air transport** is a major mode of long-distance tourist travel, including scheduled and low-cost airlines, charter flights, and private aircraft for tourism. The tourism component must be identified in production. The separation between passenger and freight transport, as well as practices such as code-sharing (see Box 2), creates difficulty in measurement and attribution by country. The data collected comes from airlines, airport authorities, or visitor surveys. Finally, it is essential to distinguish between two types of travel-related transport: transport to and from a destination, and transport within that destination.

Box 2: Interlining and code-sharing practices

Interlining and code-sharing, often used in air travel, are agreements between airlines that allow one company to sell tickets for flights operated by another. These agreements can facilitate connectivity for passengers by allowing them to book an itinerary that includes multiple airlines under a single ticket. This is particularly useful for international or complex journeys.

However, these practices can make it difficult to accurately identify the service provider's country of residence. For example, if an airline based in country "A" sells a ticket for a flight operated by an airline based in country "B," it can be difficult to determine which of the two companies is actually responsible for providing the service. This poses challenges, particularly when analysing spending made on air transport services in the tourism sector.

[12]A package tour means a “tourism product” designed and supplied by a tour operator, who sells it directly or through travel agencies to potential travellers (see RIST Guide 2008, § 4.34).

This situation creates difficulty in the collection of accurate and reliable data on visitor spending on air transport, particularly when estimating the contribution of international services to tourism. To overcome these difficulties, information from airlines must be cross-referenced with data from other sources, such as airport authorities or visitor surveys. This approach provides a better understanding of the revenue sources and economic impacts associated with these services.

3.58 **Rail transport** is important for national or regional tourist travel, especially in countries with structured networks or cross-border connections. It is often provided by a few public or semi-public companies that also handles freight. Long-distance tourist trips must be distinguished from daily travel, which should be excluded. International rail transport requires a breakdown of expenditures according to the provider's residence, in accordance with the BOP and national accounts. The data collected comes from the companies, their financial statements and tax declarations, as well as visitor surveys. Collaboration with railway companies is recommended to try to isolate tourist flows from home-work flows (IRTS Guide, Para. 6.93 to 6.97).

3.59 **Water transport** (excluding excursions) includes ferries, river or coastal links, short local crossings, cruises, and pleasure boating. Particularly relevant in countries with navigable networks or a maritime tradition, it can be a key tourism activity. Cruises are treated as packages combining several services, not as pure transport. Data come from companies or port authorities for formal operators, and estimates from censuses or surveys for informal operators, considering the volume, frequency, and seasonality of services (IRTS 2008 Para. 6.97 to 6.102).

3.60 **Road transport** is central to domestic and regional tourism, especially where air and rail transport are limited. It includes long-distance (intercity, cross-border), urban, suburban, and local (motorcycle taxis, tricycles) services. Only long-distance transport is internationally recognised as a tourism product, but others may be included depending on national peculiarities. Operator data are collected through administrative registers, establishment surveys, tax returns, and visitor surveys. Coordination with the BOP and national accounts is necessary to properly classify flows, particularly cross-border ones (TSA 2008, Para. 6.102 to 6.107).

3.61 **Self-drive vehicle rental** is a key tourism service, used for trips requiring autonomy, whether in passenger cars (the most common), utility vehicles (camper vans), two-wheelers, or boats (yachts). Provided by formal agencies or via digital platforms, these services primarily respond to individual demand and can be rented locally or booked in advance. Data comes from companies or visitor surveys. They make it possible to estimate consumption related to individual mobility, often poorly measured by public transport flows.

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3.62 According to IRTS 2008, the data to be collected for the measurement of transport service include the following:

- **For transport:**
  i. Number of transport vehicles available;
  ii. Number of vehicles (buses, planes, boats) in service;
  iii. Total seating capacity;
  iv. Average seating capacity of a vehicle;
  v. Total number of passengers transported (domestic and international);
  vi. Capacity utilisation rate;
  vii. Tourist routes by segment or type of line (rail transport);
  viii. Revenue from visitor transport;
  ix. Passenger mileage (passengers × distance);
  x. Number of trips to be made;
  xi. Number of trips made.
- **For vehicle rental:**
  i. Total number of vehicles available (cars, caravans, yachts, etc.);
  ii. Number of vehicle-days available (per month, quarter or year)
  iii. Number of vehicles available per day over a given period;
  iv. Number of vehicles rented per day;
  v. Type of clientele (residents vs. visitors);
  vi. For pleasure boating (maritime or river): number of rentals, number of moorings used, average length of stays;
  vii. Estimated share of tourism in revenue.

3.63 **Excursion services by water, rail or land** are generally a common tourism activities. However, they may be offered occasionally to residents of a location, particularly when they are hosting friends or relatives. Since these residents are not part of the tourist population, it is necessary to estimate and exclude their excursions from the tourism sector. These services are most often provided by companies in the formal sector, often in conjunction with travel agencies and booking services.

4. Travel agencies and booking services

3.64 Travel agencies and booking service providers are key players in the tourism industry, with their production mainly consumed by visitors. They sell and organise transport, accommodation, excursions, events, and package tours, requiring a distinction in the TSA between intermediary fee, and underlying services. The activity code 7910 in the RCA must be analysed to segregate the tourist portion and differentiate visitors from other customers. The data required for this component are obtained from administrative sources or databases and specific surveys, which cover the following:

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i. Number of agencies and service providers, according to their specialisation;
ii. Number of package tours sold, by type of trip (internal, inbound, outbound);
iii. Gross turnover and trade margins;
iv. Distribution of products sold tickets, accommodation, excursions, rentals;
v. Share of tourist customers;
vi. Type of packages (with or without accommodation, with or without transport).

5. Other non-tourism industries

a. Production and sale of handicrafts.

3.65 Although craft production is not exclusively dedicated to visitors, it constitutes a complementary activity closely linked to tourism, particularly in West African countries where handicrafts represent a strong cultural symbol and a souvenir sought by tourists. Handicrafts for tourism purposes include decorative items, traditional clothing, jewellery, musical instruments, pottery, sculptures, cultural products specific to each region, and utilitarian products diverted into souvenir items. They are generally produced in family or community workshops, cooperative groups, or craft centres, informal structures that are often unregistered. The purchase of handicrafts is an important component of tourism expenditure on goods, a vector of cultural links between visitors and local communities, and a means of directly redistributing tourism income to households. This dimension justifies the inclusion of crafts in the list of products linked to tourism specific to a country, even if it is not recognised as a characteristic product at the international level.

3.66 Within the measurement and estimation methods, the recommended approach is:

- To integrate the purchase of craft objects into the expenditure on durable goods or souvenirs into visitor survey modules,
- One-off surveys of artisans or modules integrated into censuses or informal surveys,
- The use of tourist consumption coefficients on sales of craft items based on structural surveys carried out;
- Community surveys on tourist areas (craft markets, fairs, cultural centres).

3.67 It is recommended among the monitoring indicators:

- Number of craft units geared towards tourism,
- Share of sales made to non-residents or internal visitors,
- Estimation of the annual value of artisanal tourism production,
- Share of informal sector in the tourist craft chain.

b. Congress, meetings, fairs and exhibitions industry

3.68 Visitor participation in congresses, conferences, fairs, and exhibitions is a growing form of tourism, especially in the professional, academic, or institutional context. Organised by a wide variety of stakeholders, these events generate indirect tourism expenditures

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(accommodation, catering, transportation), but their main product (event organisation, rental, communication) is often purchased by the organisers, not the visitors; this requires specific treatment in the TSA. This industry is identified in the regional classification of activities (RCA 8202) and can be captured more precisely.

3.69 Countries that regularly host major events are encouraged to separately measure participating visitors and their spending. However, it is important to note that many events are organised outside of specialised service providers (on the premises of companies, institutions, etc.). This limits the traceability of activity through surveys of the events sector alone; the tourism consumption generated (meals, transport, overnight stays) is not always captured as such, unless a specific survey of participants is conducted.

3.70 National accounts are also a source of information that allows the construction of TSA tables. In this case, those that provide information on the tourism supply side. They provide, for each sub-sector of activities (e.g., hotels, transport, restaurants, etc.), data on production, intermediate consumption, etc. These data are essential for estimating the contribution of the tourism industry to the economy.

C. Measuring tourism employment

3.71 Tourism employment analysis is essential for guiding training, employment, and market-oriented policies by describing the characteristics and working conditions of the workforce. However, data often remain incomplete and poorly identified in national statistics. Chapter 7 of the IRTS 2008 proposes a methodological framework to fill these gaps, drawing on labour statistics and not solely on national accounts. This section, structured in two parts, presents in the first some complementary concepts on employment and in the second the measurement of tourism employment.

1. Main concepts

3.72 The measurement of employment in the TSA is based on concepts from ILO and integrated into the 2008 SNA. These concepts are adapted here to account for the peculiarities of the tourism sector and the economic realities of the ECOWAS region, where a significant proportion of activity is carried out in the informal sector.

3.73 **Employment and employed people:** In labour statistics, any person engaged in productive activity, even part-time or for a short period during a reference period, is counted as employed. According to the 2008 SNA, a person may hold several jobs, either simultaneously or successively, which explains why the total number of jobs may exceed the number of employed persons. Therefore, employed persons are those who, during a short reference period (usually one week), have either worked at least one hour in a paid activity or have been temporarily absent from their job (holidays, leave, legal breaks). With regard to tourism, a distinction must be made between persons employed in the tourism industry, those whose main job is tourism, and the total number of tourism jobs, including

secondary jobs. Employment status is mainly classified into salaried employment and self-employment.

3.74 **Employment in the tourism industry:** This concerns all people working in establishments whose main activity is tourism. Thus, persons who work in a recognised tourism industry (hotel, travel agency, transport, etc.) are included, even if they perform a non-tourism function (an accountant or a salesperson in a travel agency). Conversely, a person who sells tourist products in a non-tourism establishment, such as shops, in supermarkets, is not counted in tourism employment, unless their occupation is directly linked to visitor demand.

3.75 **Tourism employment:** The concept of tourism employment, refers in accordance with the IRTS 2008 (Para. 7.3), to "employment strictly related to the goods and services acquired by visitors and produced by either tourism industries or other industries". Hence, tourism employment is a measure of the number of jobs directly attributable to tourism demand in tourism and non-tourism industries, held by employees, self-employed, and contributing family workers. Examples of tourism employment include:

- A waiter in a restaurant patronised by tourists is equivalent to direct tourism employment.
- A roadside fruit vendor targeting tourists is a tourist employment.

However, a farmer delivering vegetables to this restaurant is an indirect employment (not included in the TSA).

2. Measuring tourism employment as demand and supply of labour

3.76 Measuring tourism employment is complicated by seasonality, precarious contracts, high informality, and the difficulty of associating employment with specific production when an establishment generates several activities. To address this, some countries use models applying tourism ratios by sector to estimate the share of employment linked to tourism consumption, in terms of the number of job categories or hours worked. This method implicitly assumes that the production function of the share consumed by visitors is identical to that of the sector. This assumption must be clearly explained when disseminating the results.

3.77 Employment in tourism industries can be measured using four key variables: (i) the number of people employed, (ii) the number of employment (full-time or part-time), (iii) the total number of hours worked, or (iv) full-time equivalents (FTEs). These options are defined in the IRTS 2008 Para 7.23 and allow for a flexible analysis of the workforce mobilised in tourism.

a. Count of jobs and count of people

3.78 A person may occupy more than one job involved in tourism characteristic activities, which may be located in different establishments belonging to different tourism industries.

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Therefore, the total number of persons employed in the tourism industry may not be equal to the sum of persons employed in individual tourism industries. One solution to this problem is to count people as employed in their main job only. In this way, the sum of persons employed in the tourism industries will equal the sum of persons employed in individual tourism industries. It should be recognised, however, that this approach will miss employment in the tourism industries through secondary and tertiary jobs. In general, it is recommended that the main job chosen to be the one with the longest hours usually worked during the reference period. The decision taken should be consistently applied. Selecting the main job is usually not difficult for the short reference period for current employment activity. (IRTS 2008, Para. 7.26)

3.79 However, there may be issues with persons who were temporarily absent from their main job during the reference period and with the choice of a previous job for unemployed persons. It is recommended that a job from which a person is temporarily absent should not be considered the main job if the person is employed and at work in another job during the reference week. The ILO international recommendation state that if a person does not have any other employment in the reference period, then the job from which he or she is absent should be considered the main job. It has been found that usually, most economically active persons do report any job from which they are temporarily absent and expect the information to be recorded. This response applies particularly to wage earners on leave and members of similar categories but is also very common among the self-employed (IRTS 2008, Para. 7.27).

b. Full-time and part-time jobs

3.80 According to the ILO Convention on Part-Time Work[13], a part-time worker is an employee whose usual working hours are less than those of a full-time employee in a comparable position. The comparison is based on three criteria: (i) an equivalent type of employment relationship; (ii) similar functions or professions; (iii) a comparable professional context (same company, establishment or sector). This makes it possible to objectively identify the nature of the employment contract. The thresholds of full-term employment vary by countries. For example, in Nigeria, The Gambia, and Cote d'Ivoire, a full-time job involves at least 40 hours per week, whilst in some countries, the threshold is set lower than that.

3.81 In practice, a part-time job is a position for which the employer provides fewer hours than a full-time position. Regularity and predictability of schedules are also criteria used in certain legislations. Establishment surveys are the main sources for estimating the distribution between full-time and part-time jobs, as well as the volume of hours worked. At

[13]C175 - Convention No. 175 on Part-Time Work, 1994

the same time, household employment surveys provide better documentation of self-employed workers. In the absence of these surveys, population censuses, sectoral studies, or business registers can be used.

c. Working hours

3.82 Working time statistics are fundamental for analysing work intensity, productivity, and working conditions in the tourism industry. They shed light on major economic, social, and legal dimensions. The following are the seven concepts of working hours:

(i) Hours actually worked: actual time spent on production;
(ii) Hours paid: time paid, including paid leave;
(iii) Normal hours: legally prevailing collective hours;
(iv) Contractual hours: provided for in the individual contract;
(v) Hours usually worked: based on an extended observation period;
(vi) Overtime hours of work : performed beyond contracts or norms ;
(vii) Hours of absence: time when working persons do not work.

3.83 The concept of hours actually worked is a priority in employment statistics. It is independent of administrative or legal standards and applies to all forms of employment (employers, employees, volunteers, unpaid interns, etc). Thus, a volunteer participating in a structured tourism activity (NGO, cultural event) can be considered for the calculation of hourly volumes, even if they are not included in the salaried workforce.

d. Full-time equivalent employment (FTE)

3.84 As highlighted in the 2008 SNA (Para. 19.43 and 19.54) and IRTS (Para. 7.21), it is recommended to express employment in full-time equivalents to better assess the real intensity of work provided in the tourism sector. This involves converting total hours worked into a standard number of full-time jobs. The conversion basis is the average number of hours worked by a full-time worker in the economy as a whole. This reference makes it possible to estimate the real contribution of part-time workers or temporary jobs. Using the FTE concept makes it possible to neutralise the effects linked to the diversity of contracts or the fragmentation of work in the tourism sector. Box VII.9 of the IRTS 2008 Guide provides useful elements of interpretation on this subject.

3.85 Finally, due to the pronounced seasonality of tourism flows, especially in sectors such as accommodation and catering, it is strongly recommended to measure employment at least twice a year, during the peak and low tourist seasons. These seasonal data, combined with the characteristics of the workforce, provide key elements for monitoring and evaluating the evolution of tourism and its socio-economic impact.

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CHAPTER 4 : TOURISM SATELLITE ACCOUNT (TSA) TABLES AND AGGREGATES

4.1 The Tourism Satellite Accounts is the benchmark statistical tool for measuring the real contribution of tourism to the national economy. Developed in accordance with the 2008 SNA, it provides an integrated, detailed, and analytical representation of tourism demand (expenditure), supply (output), and their economic interactions. Ten standard tables form the pillar of this system, ensuring methodological consistency in the TSA and facilitating international comparison. These tables cover all the essential dimensions of tourism: tourism consumption, production, employment, investment, as well as non-monetary indicators related to visitors (number of trips and overnight stays by types of tourism and categories of visitors, number of establishments and capacity by types of accommodation, number of establishments etc.). These tables help to reconstruct economic aggregates linked to tourism, such as the Tourism Direct Gross Value Added (TDGVA) and the Tourism Direct Gross Domestic Product (TDGDP).

4.2 In the West African context, the progressive development of TSA tables enables Member States to enhance the economic visibility of tourism, support evidence-based public policies, and promote harmonised regional approaches. This chapter outlines, step by step, the construction logic, content, and interpretation of the ten TSA tables, and provides practical recommendations for their implementation, based on the statistical realities of each Member State.

A. Presentation of the ten TSA tables

1. Overview

4.3 The TSA tables ensure consistency between tourism consumption, production, employment, investment and other tourism indicators. The tables are structured as follows:

i. Tables 1 to 3 measure the different categories of tourist expenditure observed among visitors;
ii. Table 4 covers internal tourism expenditure and domestic tourism expenditure (see TSA: RMF 2008, Para. 4.15 and Para. 4.41);
iii. Table 5 describes the supply of all products and industries in the economy, with particular attention to tourism products and industries;
iv. Table 6 reconciles domestic consumption and supply; it constitutes the core of the TSA and allows the computation of TDGVA and TDGDP;
v. Table 7 deals with employment in the tourism industry;
vi. Tables 8 and 9 focus on TGFCF and collective tourism consumption;
vii. Table 10 completes the analysis with non-monetary indicators, useful for interpreting the previous tables.

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2. Description of TSA tables

4.4 Tables 1, 2, and 3 are devoted to the measurement of tourism expenditures for inbound tourism, domestic tourism, and outbound tourism, respectively, disaggregated by product and by type of visitor. Together, these tables constitute the basis for the analysis of tourism consumption. The three tables share a homogeneous structure in terms of classifications used (products, category of visitors) and evaluation principles. Visitors are systematically distinguished between overnight visitors and same-day visitors, due to their very different consumption profiles. It is also advisable, where relevant, to add a specific category for transit travellers, particularly in the context of international tourism.

a. Table 1: Inbound tourism expenditure

4.5 Table 1 aims to measure and detail the value of expenditure made by non-resident visitors within the reference economy, as part of an international trip. It constitutes one of the main inputs to domestic tourism consumption, which, combined with other elements, makes it possible to assess the direct contribution of tourism to the national economy.

Table 5: Table 1 Inbound tourism expenditure by products and classes of visitors

Products	Inbound tourism expenditure		
	Tourists (overnight visitors) (1.1)	Excursionists (same-day visitors) (1.2)	Visitors (1.3) = (1.1) + (1.2)
A. Consumption products (*)			**0**
A.1. Tourism characteristic products			**0**
1. Accommodation services for visitors		x	**0**
1.a. Accommodation services for visitors other than 1. b		x	**0**
1.b. Accommodation services associated with all types of vacation home ownership		x	**0**
2. Food- and beverage-serving services			**0**
3. Railway passenger transport services			**0**
4. Road passenger transport services			**0**
5. Water passenger transport services			**0**
6. Air passenger transport services			**0**
7. Transport equipment rental services			**0**
8. Travel agencies and other reservation services			**0**
9. Cultural services			**0**
10. Sports and recreational services			**0**
11. Country-specific tourism characteristic goods			**0**
12. Country-specific tourism characteristic services			**0**
A.2. Other consumption products (a)			**0**
B.1. Valuables			**0**
TOTAL	**0**	**0**	**0**

X: does not apply.
(*) The value of A. Consumption products is net of the gross service charges paid to travel agencies, tour operators and other reservation services.
(a) If relevant and feasible, countries should separately identify both components ("tourism connected products" and "non-tourism related consumption products"). In both cases, goods and services should be separately identified, if possible (see para. 4.15).

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b. Table 2: Domestic tourism expenditure

4.6 Table 2 goes beyond simply measuring expenditures associated with domestic travel. It also includes expenditures made in the reference economy by resident visitors preparing for or continuing an international trip (outbound tourism). For example, international transport reservations or travel preparation expenditures made locally.

Table 6: Table 2 Domestic tourism expenditure by products, classes of visitors and types of trips

Products	Domestic tourism expenditure								
	Domestic trips (**)			Outbound trips (**)			All types of trips		
	Tourists (overnight visitors) (2.1)	Excursionists (same-day visitors) (2.2)	Visitors (2.3) = (2.1) + (2.2)	Tourists (overnight visitors)) (2.4)	Excursionists (same-day visitors (2.5)	Visitors (2.6) = (2.4) + (2.5)	Tourists (overnight visitors) (2.7)= (2.1) + (2.4)	Excursionists (same-day visitors) (2.8)= (2.2)+ (2.5)	Visitors (2.9) = (2.3) + (2.6)
A. Consumption products (*)			0			0	0	0	0
A.1. Tourism characteristic products			0			0	0	0	0
1. Accommodation services for visitors		x	0		x	0	0	x	0
1.a. Accommodation services for visitors other than 1. b		x	0		x	0	0	x	0
1.b. Accommodation services associated with all types of vacation home ownership		x	0		x	0	0	x	0
2. Food- and beverage-serving services			0			0	0	0	0
3. Railway passenger transport services			0			0	0	0	0
4. Road passenger transport services			0			0	0	0	0
5. Water passenger transport services			0			0	0	0	0
6. Air passenger transport services			0			0	0	0	0
7. Transport equipment rental services			0			0	0	0	0
8. Travel agencies and other reservation services			0			0	0	0	0
9. Cultural services			0			0	0	0	0
10. Sports and recreational services			0			0	0	0	0
11. Country-specific tourism characteristic goods			0			0	0	0	0
12. Country-specific tourism characteristic services			0			0	0	0	0
A.2. Other consumption products (a)			0			0	0	0	0
B.1. Valuables			0			0	0	0	0
TOTAL	0	0	0	0	0	0	0	0	0
X: does not apply.									

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Products	Domestic tourism expenditure								
	Domestic trips (**)			Outbound trips (**)			All types of trips		
	Tourists (overnight visitors) (2.1)	Excursionists (same-day visitors) (2.2)	Visitors (2.3) = (2.1) + (2.2)	Tourists (overnight visitors)) (2.4)	Excursionists (same-day visitors (2.5)	Visitors (2.6) = (2.4) + (2.5)	Tourists (overnight visitors) (2.7)= (2.1) + (2.4)	Excursionists (same-day visitors) (2.8)= (2.2)+ (2.5)	Visitors (2.9) = (2.3) + (2.6)
(*) The value of A. Consumption products is net of the gross service charges paid to travel agencies, tour operators and other reservation services. (a) If relevant and feasible, countries should separately identify both components ("tourism connected products" and "non-tourism related consumption products"). In both cases, goods and services should be separately identified, if possible (see para. 4.15).									

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c. *Table 3: Outbound tourism expenditure*

4.7 Table 3 covers expenditures abroad by resident visitors. Most of these expenditures are made outside the national economic territory (accommodation, catering, international transport, etc.). However, some expenditures may also be made in the economy of residence, but with non-resident providers (e.g., online purchases, rentals via foreign platforms, transport provided by non-resident companies). Although marginal in most cases, these operating expenditures may, where their magnitude justifies it, be recorded in a separate column under the heading *'Acquisition from non-residents by visitors during domestic tourism trips.'* This heading should capture only those expenditures incurred in the context of outbound tourism trips.

Table 7: Table 3 Outbound tourism expenditure by products and classes of visitors

Products	Outbound tourism expenditure		
	Tourists (overnight visitors) (3.1)	Excursionists (same-day visitors) (3.2)	Visitors (3.3) = (3.1) + (3.2)
A. Consumption products (*)			0
A.1. Tourism characteristic products			0
1. Accommodation services for visitors		x	0
1.a. Accommodation services for visitors other than 1.b		x	0
1.b. Accommodation services associated with all types of vacation home ownership		x	0
2. Food- and beverage-serving services			0
3. Railway passenger transport services			0
4. Road passenger transport services			0
5. Water passenger transport services			0
6. Air passenger transport services			0
7. Transport equipment rental services			0
8. Travel agencies and other reservation services			0
9. Cultural services			0
10. Sports and recreational services			0
11. Country-specific tourism characteristic goods			0
12. Country-specific tourism characteristic services			0
A.2. Other consumption products (a)			0
B.1. Valuables			0
TOTAL	0	0	0

X does not apply.
(*) The value of A. Consumption products is net of the gross service charges paid to travel agencies, tour operators and other reservation services.
(a) If relevant and feasible, countries should separately identify both components ("tourism connected products" and "non-tourism related consumption products"). In both cases, goods and services should be separately identified, if possible (see para. 4.15).

d. *Table 4: Domestic tourism consumption*

4.8 Table 4 combines internal tourism expenditure, made up of inbound tourism expenditure from Table 1 (column 1.3) and domestic tourism expenditure from Table 2 (column 2.9), with the other components of tourism consumption. Where relevant, it is recommended to present these complementary components in separate columns for greater analytical clarity. (TSA 2008, Para. 4.41)

4.9 The central aggregate from this table is domestic tourism consumption, which is essential for estimating TDGVA and TDGDP. The flows are measured in accordance with the valuation principles of the 2008 SNA and the balance of payments, at purchaser's prices.

Table 8: Table 4 Internal tourism consumption by products

Products	Internal tourism expenditure			Other components of Tourism consumption (**) (4.2)	Internal tourism consumption (4.3) = (4.1) + (4.2)
	Inbound tourism expenditure (1.3)	Domestic tourism expenditure (2.9)	Internal tourism expenditure (4.1) = (1.3) + (2.9)		
A. Consumption products (*)	0	0	0		0
A.1. Tourism characteristic products	0	0	0		0
1. Accommodation services for visitors	0	0	0		0
1.a. Accommodation services for visitors other than 1. b			0		0
1.b. Accommodation services associated with all types of vacation home ownership			0		0
2. Food- and beverage-serving services			0		0
3. Railway passenger transport services			0		0
4. Road passenger transport services			0		0
5. Water passenger transport services			0		0
6. Air passenger transport services			0		0
7. Transport equipment rental services			0		0
8. Travel agencies and other reservation services			0		0
9. Cultural services			0		0
10. Sports and recreational services			0		0
11. Country-specific tourism characteristic goods			0		0
12. Country-specific tourism characteristic services			0		0
A.2. Other consumption products (a)			0		0
B.1. Valuables			0		0
TOTAL	0	0	0	0	0

(*) The value of A. Consumption products is net of the gross service charges paid to travel agencies, tour operators and other reservation services.
(**) Components should be separately identified, if possible (see para. 4.41).
(a) If relevant and feasible, countries should separately identify both components (“tourism connected products” and “non-tourism related consumption products”). In both cases, goods and services should be separately identified, if possible (see para. 4.15).

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e. Table 5: Production accounts for tourism industries and other industries

4.10 Table 5 presents the production accounts for the tourism industries and other industries of the national economy, in accordance with the structure of the 2008 SNA. It describes production by product (valued at basic prices), intermediate consumption (valued at purchaser's prices), and gross value added (GVA) as the difference between these two aggregates. The components of GVA are then detailed: compensation of employees, gross operating surplus, mixed income, taxes on production less subsidy.

4.11 Although formally consistent with the national production accounts, this table adopts a specific tourism-focused approach. It highlights tourism industries and products using an adapted classification, with a presentation geared towards the analytical needs of the TSA.

Table 9: Table 5 Production accounts of tourism industries and other industries (at basic prices)

Products	Tourism industries		
	1. Accommodation for visitors (5.1)	1.a. Accommodation services for visitors except in 1.b. (5.1a)	1.b. Accommodation services associated with all types of vacation home ownership (5.1b)
A. Consumption products (*)	0	0	0
A.1. Tourism characteristic products	0	0	0
1. Accommodation services for visitors	0	0	0
1.a. Accommodation services for visitors other than 1.b	0		
1.b. Accommodation services associated with all types of vacation home ownership	0		
2. Food- and beverage-serving services	0		
3. Railway passenger transport services	0		
4. Road passenger transport services	0		
5. Water passenger transport services	0		
6. Air passenger transport services	0		
7. Transport equipment rental services	0		
8. Travel agencies and other reservation services	0		
9. Cultural services	0		
10. Sports and recreational services	0		
11. Country-specific tourism characteristic goods	0		
12. Country-specific tourism characteristic services	0		
A.2. Other consumption products (a)	0		
B. non-consumption products	0	0	0
B.1. Valuables	0		
B.2. Other non-consumption products (**) (b)	0		
I. - Total output (at basic prices)	0	0	0
ii.- Total intermediate consumption (at purchasers' price) (c)	0		
(i-ii)- Total gross value added (at basic prices)	0	0	0
Compensation of employees	0		
Other taxes less subsidies on production	0		
Gross mixed income			
Gross operating surplus	0	0	0

(*) The value of A. Consumption products is net of the gross service charges paid to travel agencies, tour operators and other reservation services.
(**) Includes all other goods and services that circulate in the economy of reference.
(a) If relevant and feasible, countries should separately identify both components ("tourism connected products" and "non-tourism related consumption products"). In both cases, goods and services should be separately identified, if possible (see para. 4.15).
(b) Goods and services should be separately identified, if possible (see para. 4.16).
(c) Breakdown by products should be provided, if possible (see para. 4.17).

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Tourism industries (continued)						
2. Food- and beverage serving industry (5.2)	3. Railway Passenger transport (5.3)	4. Road passenger transport (5.4)	5. Water passenger transport (5.5)	6. Air passenger transport (5.6)	7. Air passenger transport (5.7)	8. Travel agencies and other reservation services industry (5.8)

Table 5: Production accounts of tourism industries and other industries (continued)

	9. Cultural industry (5.9)	10. Sports and recreational Industry (5.10)	11. Retail trade of country-specific tourism characteristic goods (5.11)	12. Country specific tourism industries (5.12)	TOTAL (5.13)	Other industries (5.14)	Output of domestic producers (at basic prices) (5.15) = (5.13) + (5.14)
A. Consumption products (*)	0	0	0	0	0	0	0
A.1. Tourism characteristic products	0	0	0	0	0	0	0
1. Accommodation services for visitors	0	0	0	0	0	0	0
1.a. Accommodation services for visitors other than 1. b					0		0
1.b. Accommodation services associated with all types of vacation home ownership					0		0
2. Food- and beverage-serving services					0		0
3. Railway passenger transport services					0		0
4. Road passenger transport services					0		0
5. Water passenger transport services					0		0
6. Air passenger transport services					0		0
7. Transport equipment rental services					0		0
8. Travel agencies and other reservation services					0		0
9. Cultural services					0		0
10. Sports and recreational services					0		0
11. Country-specific tourism characteristic goods					0		0
12. Country-specific tourism characteristic services					0		0
A.2. Other consumption products (a)					0		0
B. non-consumption products	0	0	0	0	0	0	0
B.1. Valuables					0		0
B.2. Other non-consumption products (**) (b)					0		0
I. - Total output (at basic prices)	**0**	**0**	**0**	**0**	**0**	**0**	**0**
ii.- Total intermediate consumption (at purchasers' price) (c)					0		0
(i-ii)- Total gross value added (at basic prices)	**0**	**0**	**0**	**0**	**0**	**0**	**0**
Compensation of employees					0		0
Other taxes less subsidies on production					0		0
Gross mixed income							
Gross operating surplus	0	0	0	0	0	0	0

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Box 3: Breakdown of Total Intermediate Consumption according to the CPC, version 2

The "Total Intermediate Consumption" presented in Tables 5 and 6 can be broken down by product classification. The TSA's conceptual framework recommendations propose the following product groupings:

1. Agriculture, forestry and fishery products
2. Ores and minerals; electricity, gas and water
3. Food products; beverage and tobacco, textiles, apparel and leather products
4. Other transportable goods, except metal products, machinery and equipment
5. Metal products, machinery and equipment
6. Constructions and construction services
7. Distributive trade services; accommodation, food- and beverage-serving services; transport services; and electricity, gas and water
8. Financial and related services; real estate services; and rental and leasing services
9. Business and production services
10. Community, social and personal services.

This approach facilitates a more detailed analysis of the structure of intermediate consumption. It thus allows for a better assessment of the importance of each sector in the tourism value chain, the identification of the main consumption items, the support of sectoral and public policy analyses, and the improvement of international comparability.

f. Table 6: Total domestic supply and internal tourism consumption by product

4.12 Table 6 is the core of the TSA system. This table aims to measure domestic tourism consumption by product, compared with available domestic supply (national production and imports), and estimate the Tourism Direct Gross Domestic Product (TDGDP). This table is based on the principles of the System of National Accounts (SNA) supply and use tables, with a presentation adapted to tourism analysis.

4.13 The rows in Table 6 are identical to those in Table 5 in terms of product classification. The columns are divided into three blocks:

- Block 1 covers the production of all industries in the economy (arranged in columns), starting with tourism industry. This is the production matrix.
- Block 2 includes the adjustments necessary to calculate supply at purchaser prices, including imports, taxes less subsidies on products, and trade and transport margins.
- Block 3 consists of the last two columns presented in the following order: internal tourism consumption by product and Tourism Ratios (TR).

$$TR = \frac{Internal\ tourism\ consumption}{Total\ supply\ at\ purchaser\ prices} \times 100$$

This indicator is essential for analysing the contribution of tourism to the economy.

4.14 Total supply at purchaser's prices is obtained by aggregating domestic production at basic prices, imports (including some services purchased online from non-residents), taxes less subsidies on products, and trade and transport margins. This approach is in line with the 2008 SNA. Internal tourism consumption is compared, product by product, with total supply, which allows the share attributable to tourism for each product to be calculated. These tourism shares are then aggregated to obtain a sectoral ratio by industry.

4.15 To estimate tourism value added (the difference between production and intermediate consumption attributable to tourism), the share attributable to tourism for each product by industry must be calculated. These ratios are estimated using several methods:

- Structural surveys of producers or service providers (customer distribution);
- Direct surveys of visitors (consumption structure). From the calculated ratios, we can:
    - Estimate the share of each industry's output attributable to tourism;
    - Apply this share to the intermediate consumption of industry, to find the intermediate consumption corresponding to the share of the production of each industry attributable to tourism. The sum of the sectoral tourism contributions constitutes the TDGVA.

$$TDGVA = \sum_{i=1}^{12} TDGVA_i + TDGVA_{ai}$$

Where:

$TDGVA_i$: Tourism Direct Gross Value Added from tourism industries

$TDGVA_{ai}$: Tourism Direct Gross Value Added from other tourism industries

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Table 10: Table 6 Total domestic supply and internal tourism consumption (at purchasers' prices)

Produits	1. Accommodation for visitors		1.a. Accommodation services for visitors except in 1.b.		1.b. Accommodation services associated with all types of vacation home ownership	
	Output (5.1)	Tourism share (in value)	Output (5.1a)	Tourism share (in value)	Output (5.1b)	Tourism share (in value)
A. Consumption products (*)	0	0				
A.1. Tourism characteristic products	0	0				
1. Accommodation services for visitors	0	0				
1.a. Accommodation services for visitors other than 1.b	0	0				
1.b. Accommodation services associated with all types of vacation home ownership	0	0				
2. Food- and beverage-serving services	0	0				
3. Railway passenger transport services	0	0				
4. Road passenger transport services	0	0				
5. Water passenger transport services	0	0				
6. Air passenger transport services	0	0				
7. Transport equipment rental services	0	0				
8. Travel agencies and other reservation services	0	0				
9. Cultural services	0	0				
10. Sports and recreational services	0	0				
11. Country-specific tourism characteristic goods	0	0				x
12. Country-specific tourism characteristic services	0	0				
A.2. Other consumption products (a)	0	0				
B. Non-consumption products	0	0				
B.1. Valuables	0	x		x		x
B.2. Other non-consumption products (**) (b)	0					
I. - Total output (at basic prices)	0	0				
ii.- Total intermediate consumption (at purchasers price) (c)						
(i-ii)- Total gross value added (at basic prices)	0	0	0	0	0	0
Compensation of employees						
Other taxes less subsidies on production						
Gross mixed income						
Gross operating surplus	0	0	0	0	0	0

(X Does not apply.
... Means that all tourism industries of the proposed list have to be considered one by one in the enumeration.
(*) The value of A. Consumption products is net of the gross service charges paid to travel agencies, tour operators and other reservation services.
(**) Imports excludes direct purchase of residents abroad.
(***) Includes all other goods and services that circulate in the economy of reference.
(a) For goods, the tourism share is to be established on the retail trade margin only (see annex 4).

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Table 6 Total domestic supply and internal tourism consumption (at purchasers' prices) (continued)

2. Food- and beverageserving industry (5.2)		3. Railway Passenger transport (5.3)		4. Road passenger transport (5.4)		5. Water passenger transport (5.5)		6. Air passenger transport (5.6)		7. Air passenger transport (5.7)		8. Travel agencies and other reservation services industry (5.8)	
Output 2	Tourism share (in value)	Output 3	Tourism share (in value))	Output 4.	Tourism share (in value))	Output 5.	Tourism share (in value)	Output 6.	Tourism share (in value)	Output 7.)	Tourism share (in value)	Output 8.	Tourism share (in value)

Table 6 Total domestic supply and internal tourism consumption (at purchasers' prices) (continued)

9. Cultural industry (5.9)		10. Sports and recreational Industry (5.10)		11. Retail trade of country-specific tourism characteristic goods (5.11)		12. Country specific tourism industries (5.12)		TOTAL		Other industries		Output of domestic producers (at basic prices))	
Output 9.	Tourism share (in value))	Output 10.	Tourism share (in value)	Output 11.	Tourism share (in value)	Output (5.12)	Tourism share (in value)	Output (5.13)	Tourism share (in value)	Output (5.14)	Tourism share (in value)	Output (5.15)=(5.13)+(5.14)	Tourism share (in value))

Table 6 Total domestic supply and internal tourism consumption (at purchasers' prices) (continued)

Produits	Imports(**)		Taxes less subsidies on products nationally produced and imported		Trade and transport margins		Domestic supply (at purchasers' prices)	Internal tourism consumption	Tourism ratios (%)
	Total value (6.1)	Tourism share (in value)	Output (6.2)	Tourism share (in value)	Output (6.3)	Tourism share (in value)	(6.4)=(5.15)+(6.1)+(6.2)+(6.3)	(4.3)	(6.3)=((4.3)/(6.4)*100
A. Consumption products (*)							0		
A.1. Tourism characteristic products							0		
1. Accommodation services for visitors					x	x	0		
1.a. Accommodation services for visitors other than 1.b					x	x	0		
1.b. Accommodation services associated with all types of vacation home ownership					x	x	0		
2. Food- and beverage-serving services					x	x	0		
3. Railway passenger transport services					x	x	0		
4. Road passenger transport services					x	x	0		
5. Water passenger transport services					x	x	0		
6. Air passenger transport services					x	x	0		
7. Transport equipment rental services					x	x	0		
8. Travel agencies and other reservation services					x	x	0		
9. Cultural services					x	x	0		
10. Sports and recreational services					x	x	0		
11. Country-specific tourism characteristic goods		x					0		
12. Country-specific tourism characteristic services					x	x	0		
A.2. Other consumption products (a)					x	x	0		
B. Non-consumption products					x	x	0		
B.1. Valuables		x					0		
B.2. Other non-consumption products (**) (b)					x	x	0		
I. - Total output (at basic prices)							0		
ii.- Total intermediate consumption (at purchasers price) (c)							0		
(i-ii)- Total gross value added (at basic prices)	0	0	0	0	0	0	0	0	
Compensation of employees									
Other taxes less subsidies on production									
Gross mixed income									
Gross operating surplus	0	0	0	0	0	0	0	0	

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g. Table 7: Employment in tourism industries

4.16 The employment statistics in Table 7 focus on the characteristics of tourism industries and are expressed mainly through: (i) the number of jobs, (ii) the volume of hours worked over a given period, and (iii) the number of full-time equivalent jobs, which allows the effects of part-time work to be neutralised and facilitate comparisons.

4.17 Table 7 also includes an additional variable: the number of establishments by tourism industry. This information is complemented by Table 10, which allows establishments to be broken down by size. From the two tables, it becomes possible to calculate sectoral averages for the number of jobs, broken down by gender and occupational status (notably by distinguishing between employers, employees, self-employed workers, and others).

Table 11: Table 7 Employment in the tourism industries

tourism industry	Number of establishments	Number of jobs by status in employment (*)					
		Employees			Self-employed		
		Male	Female	Total	Male	Female	Total
1. Accommodation for visitors	0			0			0
1.a. Accommodation services for visitors other than 1.b				0			0
1.b. Accommodation services associated with all types of vacation home ownership				0			0
2. Food- and beverage-serving industry				0			0
3. Railways passenger transport				0			0
4. Road passenger transport				0			0
5. Water passenger transport				0			0
6. Air passenger transport				0			0
7. Transport equipment rental				0			0
8. Travel agencies and other reservation services industry				0			0
9. Cultural industry				0			0
10. Sports and recreational industry				0			0
11. Retail trade of country-specific tourism characteristic goods				0			0
12. Country specific tourism industries				0			0
TOTAL	0	0	0	0	0	0	0
(*)In the reference period.							

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Table 7 Employment in the tourism industries (continued)

Tourism industries	Number of hours worked by status in employment (*)						Number of full-time equivalent jobs by status in employment (*)					
	Employees			Self-employed			Employees			Self-employed		
	Male	Female	Total	Male	Female	Total	Male	Female	Total	Male	Female	Total
1. Accommodation for visitors			0			0			0			0
1.a. Accommodation services for visitors other than 1.b			0			0			0			0
1.b. Accommodation services associated with all types of vacation home ownership			0			0			0			0
2. Food- and beverage-serving industry			0			0			0			0
3. Railways passenger transport			0			0			0			0
4. Road passenger transport			0			0			0			0
5. Water passenger transport			0			0			0			0
6. Air passenger transport			0			0			0			0
7. Transport equipment rental			0			0			0			0
8. Travel agencies and other reservation services industry			0			0			0			0
9. Cultural industry			0			0			0			0
10. Sports and recreational industry			0			0			0			0
11. Retail trade of country-specific tourism characteristic goods			0			0			0			0
12. Country specific tourism industries			0			0			0			0
TOTAL	0	0	0	0	0	0	0	0	0	0	0	0
(*)In the reference period.												

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h. Table 8 – Gross Fixed Capital Formation (GFCF) in tourism industries

4.18 Table 8 provides a detailed breakdown of GFCF associated with tourism, by type of investment product. The proposed list of capital goods available is based on Annex 5, TSA 2008, which identifies items relevant to tourism activities.

4.19 The table columns are organised into three blocks:

- The first block puts together the net acquisitions of capital goods made by each of the tourism industries. This block makes it possible to calculate a key aggregate: GFCF of the tourism industries, in accordance with paragraphs 3.40 and 3.41 of the TSA: RMF 2008.
- The second block contains a specific column that records the net acquisitions of tourism capital goods made by non-tourism industries, that is, by other industries in the economy that invest in equipment for tourism use.
- The last block corresponds to the last column. It totals the acquisitions of each type of capital goods by the two previous blocks (Sample shown Table 12).

4.20 Furthermore, it is recommended to provide a memorandum item to record non-produced assets, both tangible and intangible, although they are not formally included in GFCF according to the 2008 SNA standards. These assets can represent a significant share of non-financial investments related to tourism. In this context, countries are encouraged to distinguish between:

- Non-produced tangible assets, such as land intended for the construction of tourism infrastructure or spaces developed for public and private recreational activities;
- Non-produced intangible assets, including, for example, licence fees, leasing contracts or other negotiable agreements, as well as goodwill attached to tourism businesses.

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Table 12: Table 8 Tourism gross fixed capital formation of tourism industries and other industries

Products	Tourism industries						
	1. Accommodation for visitors (8.1)	1.a Accommodation services for visitors except in 1.b. (8.1.a)	1.b. Accommodation services associated with all types of vacation home ownership (8.1b)	2. Food- and beverage-serving industry (8.2)	3. Railway passenger transport (8.3)	4. Road passenger transport (8.4)	5. Water passenger transport (8.5)
I. Tourism-specific fixed assets	0						
1. Accommodation for visitors	0						
1.1. Hotels and other accommodation facilities for visitors							
1.2. Vacation homes under full ownership							
1.3. Vacation homes under other forms of ownership							
2. Other non-residential buildings and structures proper to tourism industries	0						
2.1. Restaurants and similar buildings for food- and beverage-serving services							
2.2. Buildings and infrastructure for the long-distance transport of passengers							
2.3. Buildings for cultural and similar services mainly for use by visitors							
2.4. Facilities for sport, recreation and entertainment							
2.5. Other facilities and structures							
3. Passenger transport equipment for tourism purposes	0						
3.1. Land (including road and rail)							
3.2. Sea							
3.3. Air							
4. Other machinery and equipment specialized for the production of tourism characteristic products							
5. Improvements of land used for tourism purposes							
II_Investment by the tourism industries in other non-tourism-specific produced assets							
(I + II) TOTAL	0	0	0	0	0	0	0
Memorandum item:							
III._Other non-financial assets (*)							
X Does not apply. (*) See para. 3.40 and annex 5.							

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Table 8 Tourism gross fixed capital formation of tourism industries and other industries (Continued)

Products	6. Air passenger transport (8.6)	7. Transport equipment rental (8.7)	8. Travel agencies and other reservation services industry (8.8)	9. Cultural industry (8.9)	10. Sports and Recreational industry (8.10)	11. Retail trade of country-specific tourism characteristic goods (8.11)	12. Countryspecific tourism industries (8.12)	13. TOTAL (8.13)	14. Other industries (8.14)	15. Tourism gross fixed capital formation (8.15) = (8.13)+(8.14)
I. Tourism-specific fixed assets										0
1. Accommodation for visitors										0
1.1. Hotels and other accommodation facilities for visitors										0
1.2. Vacation homes under full ownership										0
1.3. Vacation homes under other forms of ownership										0
2. Other non-residential buildings and structures proper to tourism industries										0
2.1. Restaurants and similar buildings for food- and beverage-serving services										0
2.2. Buildings and infrastructure for the long-distance transport of passengers										0
2.3. Buildings for cultural and similar services mainly for use by visitors										0
2.4. Facilities for sport, recreation and entertainment										0
2.5. Other facilities and structures										0
3. Passenger transport equipment for tourism purposes										0
3.1. Land (including road and rail)										0
3.2. Sea										0
3.3. Air										0
4. Other machinery and equipment specialized for the production of tourism characteristic products										0
5. Improvements of land used for tourism purposes										0
II_Investment by the tourism industries in other non-tourism-specific produced assets										0
(I + II) TOTAL	0	0	0	0	0	0	0	x	0	
Memorandum item:										
III._Other non-financial assets (*)										

X Does not apply.
(*) See para. 3.40 and annex 5.

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i. Table 9 – Collective tourism consumption

4.21 Table 9 presents a reference list of non-market collective services related to tourism, identified from the relevant subclasses of the CPC, as detailed in Annex 5 of the TSA 2008. These services are provided to the community without direct individual compensation, generally by public administrations. It should be noted that non-market individual services, such as those offered by museums, national parks or other cultural or natural facilities, are not included in this table. Indeed, these services, whose beneficiaries can be clearly identified, are treated as social transfers in-kind and included in the consumption of visitors as in Table 4 of the TSA tables.

4.22 Table 9 organises the data according to two main dimensions by type of collective product or service and by level of public administration concerned (local, regional, national). As for all non-market services in the 2008 SNA, the production of these services is estimated based on their production costs, including the consumption of fixed capital. Furthermore, an additional column is provided for information purposes to identify collective tourism services financed directly by the tourism industries themselves. For example, expenditures incurred by tourism businesses for tourism promotion, the operation of tourist information centres, or activity of collective interest. Although these services do not fall under collective tourism consumption in the strict sense, their inclusion is essential for assessing the contribution of private sector's efforts to develop and structure tourism. It also allows for a more comprehensive assessment of the impact and effectiveness of public policies in this area.

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Table 13: table 9 Tourism collective consumption by products and levels of government

Products (*)		Levels of government				Memorandum item (**)
		National (9.1)	Regional (9.2)	Local (9.3)	Tourism collective consumption (9.4)=(9.1)+(9.2)+(9.3)	Intermediate consumption by the tourism industries
85561	Tourism promotion services				0	
85562	Visitor information services				0	x
91135	Public administrative services related to the distributive and catering trades, hotels and restaurants				0	
91136	Public administrative services related to tourism affairs				0	x
Part of:						
83700	Market research and public opinion polling services				0	x
91260	Police and fire protection services				0	x
92919	Other education and training services, n.e.c.				0	
92920	Educational support services				0	
TOTAL		0	0	0	0	0

X Does not apply.
(*) CPC, Ver. 2 subclass.
(**) This column reflects the expenditure by the tourism industries in tourism promotion or other services related to the products described, when relevant.

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j. Table 10 – Non-monetary indicators

4.23 Table 10 puts together a set of essential quantitative indicators, used in most of the previous tables, and essential for interpreting the non-monetary information in the TSA (see Table 14). These indicators allow economic aggregates to be put into perspective by associating them with physical or behavioural measures. Some of the indicators are presented below:

- Number of trips, broken down by type of tourism (domestic, inbound, outbound), category of visitors (overnight or day visitors), and length of stay;
- Physical data on the capacities and types of accommodation used;
- Modes of transport preferred by non-resident visitors;
- Number of establishments in the tourism industry, with possible breakdown by size or category.

4.24 In accordance with the 2008 SNA, non-monetary indicators are considered a core component of the satellite accounts and should not be treated as secondary or incidental (2008 SNA, Para. 29.84). It is therefore recommended that the consistency between the list of non-monetary indicators and the logical structure of the monetary tables be strengthened, to facilitate their analytical integration. The data gathered in this table play a key role in the qualitative and quantitative analysis of tourism, supporting the interpretation of economic flows through concrete measures of visitor behaviour, tourism supply, and available infrastructure.

Table 14: Table 10 Non-monetary indicators

a. Number of trips and overnights by forms of tourism and classes of visitors

	Inbound tourism			Domestic tourism			Outbound tourism		
	Tourists (overnight visitors)	Excursionists (same-day visitors)	Visitors	Tourists (overnight visitors)	Excursionists (same-day visitors)	Visitors	Tourists (overnight visitors)	Excursionists (same-day visitors)	Visitors
Number of trips									
Number of overnights		x			x			x	

X Does not apply.

Table 10 Non-monetary indicators (continued)

b. Inbound tourism: number of arrivals and overnights by modes of transport (*)

	Number of arrivals	Number of nights
1. Air	0	0
1.1 Scheduled flights		
1.2. Unscheduled flight		
1.3. Private aircraft		
1.4. Other modes of air transport		
2. Waterway	0	0
2.1. Passenger line and ferry		
2.2. Cruise ship		
2.3. Yacht		
2.4. Other modes of water transport		
3. Land	0	0
3.1. Railway		
3.2. Motor coach or bus and other public road transportation	0	0
(i) Taxis, limousines and rental private motor vehicle with driver		
(ii) Rental of man or animal drawn vehicle		
3.4. Owned private vehicle (with capacity up to 8 persons)		
3.5. Vehicle rental without operator (up to 8 persons)		
3.6. Other modes of land transport (horseback, bicycle, motorcycles, etc		
3.7. On foot		
TOTAL	0	0
(*)In the case of inbound tourism, the variable would be "arrivals"		
"		

Table 10 non-monetary indicators (continued)

c. Number of establishments and capacity by types of accommodation

	Accommodation for visitors in ISIC 55			Real estate activities in ISIC 68	
	Short-term accommodation activities	Camping grounds, recreational vehicle parks and trailer parks	Other accommodation	Real estate activities with own or leased property	Real estate activities on a fee or contract basis
Number of establishments					
Capacity (rooms)					
Capacity (beds)					
Capacity utilization(rooms)					
Capacity utilization (beds)					

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Table 10 Non-monetary indicators (continued)

d. Number of establishments in tourism industries classified according to average number of jobs

	1 - 4	5 - 9	10 - 19	20 - 49	50 - 99	100 - 249	250 - 499	500 - 999	>1000	TOTAL
Tourism industries										
1. Accommodation for visitors										
1.a. Accommodation services for visitors other than 1.b										
1.b. Accommodation services associated with all types of vacation home ownership										
2. Food- and beverage-serving industry										
3. Railways passenger transport										
4. Road passenger transport										
5. Water passenger transport										
6. Air passenger transport										
7. Transport equipment rental										
8. Travel agencies and other reservation services industry										
9. Cultural industry										
10. Sports and recreational industry										
11. Retail trade of country-specific tourism characteristic goods										
12. Country specific tourism industries										
TOTAL										

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B. Aggregates

4.25 Aggregates are an essential component of the TSA. They provide a synthetic assessment of the direct economic contribution of tourism to the national economy. These aggregates, based on the principles of the 2008 SNA, are grouped into two broad categories (main and complementary aggregates) developed in this section.

1. Main aggregates

4.26 The main aggregates directly measure the interaction between tourism demand and productive supply. It is recommended to develop the following aggregates to reflect the economic contribution of tourism in a national economy.

a. Domestic tourism demand

4.27 Domestic Tourism Demand (DTD) or domestic tourism consumption is composed of domestic tourism expenditure and other aspects of domestic consumption presented in Table 4 of the TSA. It measures the goods and services consumed, whether offered in kind to the visitors or directly financed by the visitors financed directly or by other parties.

Domestic tourism spending

$$\mathrm{DTD} = \mathrm{ITE} + \mathrm{DTE} + OC$$

Where,

DTD: Domestic Tourism Demand
ITE represents Inbound Tourism Expenditure
DTE is Domestic Tourism Expenditure
OC: Other Components (services associated with holiday accommodation on own account, social transfers in kind from tourism, other imputed consumption expenditure) (See TSA: RMF 2008; Para. 4.41)

b. Tourism offer

4.28 There are three key indicators for measuring the tourism supply in an economy, each with a specific scope and utility. These are Gross Value Added of Tourism Industries (GVATI), Tourism Direct Gross Value Added (TDGVA) and Tourism Direct Gross Domestic Product (TDGDP).

❖ **Gross Value Added of Tourism Industries (GVATI)**

4.29 The GVATI corresponds to the sum of gross value added generated by all establishments in the tourism industries (accommodation, catering, travel agencies, etc.), regardless of whether their production is intended for visitors or not.

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$$\text{GVATI} = \sum_{i=1}^{n} \text{GVATI}_i$$

Where,

GVATI_i: Gross Value Added Tourism Industries

n: number of tourism industries

4.30 Although widely used, the GVATI has a major limitation. It does not exclusively capture tourism-related consumption, as it also includes goods and services consumed by non-visitor residents. Consequently, it risks overestimating the direct economic impact of tourism.

- ❖ Tourism Direct Gross Value Added (TDGVA)

4.31 Tourism Direct Gross Value Added (TDGVA): It is a more precise indicator, calculated by separating the share of value added directly linked to visitor consumption, whether it comes from tourism industries or other non-tourism industries. It does not account for indirect or induced effects, but only direct effects measurable in the TSA. This measure is based on a detailed breakdown of productions consumed by visitors (Para. 4.15). It differs from the GVATI by its direct link with actual tourism demand, regardless of the specialisation of the industry.

- ❖ Tourism Direct Gross Domestic Product (TDGDP)

4.32 Tourism Direct Gross Domestic Product (TDGDP): It is obtained by adding taxes less subsidies on products to TDGVA corresponding to the share of goods and services consumed by visitors. This concept aligns with the conventions of the 2008 SNA, which measures production at basic prices and consumption at purchaser's prices. TDGDP, therefore, reflects the share of GDP directly attributable to domestic tourism consumption.

$$\text{TDGDP} = \text{TDGVA} + \textit{taxes less subsidies on products}$$

2. Complementary aggregates

4.33 In addition to the main aggregates of the TSA, four aggregates are proposed to enrich the economic analysis of tourism: (i) tourism employment, (ii) tourism gross fixed capital formation, (iii) collective tourism consumption, (iv) total domestic tourism demand. Except for employment, the compilation of these aggregates generally requires a more advanced stage in TSA development, largely due to methodological constraints and persistent data gaps in many countries.

a. Tourism employment

4.34 Employment is a key component in assessing tourism's contribution to the economy. The TSA proposes to focus on employment in tourism industries, i.e., all jobs located in

establishments whose primary activity is tourism, whether directly or indirectly linked to visitor consumption. (See Section C of Chapter 3: Measuring tourism employment).

b. Tourism Gross Fixed Capital Formation (TGFCF)

4.35 Gross fixed capital formation in tourism represents investments in durable goods made in tourism industries or for the benefit of visitors. Estimation of this aggregate is still in the experimental phase. It is recommended as a methodological development tool, particularly in countries where tourism is a priority sector but is not yet standardised for international comparisons.

c. Collective Tourism Consumption

4.36 Even if non-market collective services related to tourism (such as promotion, information or regulation, etc.) are excluded from individual tourism consumption, their measurement remains essential to assess public investment in tourism development. The public sector, at all levels of administration (local, regional, national), is widely involved in structuring, supervising, and promoting tourism activity such as organisation of events, promotional campaigns, infrastructure, environmental and heritage regulation, etc. These activities can be evaluated by their production cost, in accordance with the conventions of the 2008 SNA for non-market collective services. Due to limited experience in this area, the estimate of collective tourism consumption is provided for information purposes only and does not constitute a basis for international comparison yet.

d. Total domestic tourism demand

4.37 Total domestic tourism demand is a composite aggregate resulting from the sum of the three previous components:

- Domestic tourism consumption;
- Tourism gross fixed capital formation;
- Collective tourism consumption.

4.38 Total domestic tourism demand aims to provide a more comprehensive view of the economic impact of tourism in an economy, beyond the direct consumption of visitors. It does not include expenditures related to outbound tourism, which are treated as imports and therefore outside the scope of national supply. However, methodological uncertainties affecting the measurement of TGFCF and collective tourism consumption affect the robustness of this aggregate. Therefore, its use for international comparisons is deferred, pending the strengthening of statistical capacity and a broader conceptual consensus.

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CHAPTER 5 : TREATMENT OF REGIONAL PECULIARITIES

5.1 The conceptual framework for Tourism Satellite Accounts is based on harmonised international standards. However, it describes a minimum framework to consider country peculiarities, to better reflect their economic and tourism realities. This chapter aims to highlight the methodological adjustments and analytical precautions necessary to adapt the TSA to the realities of the ECOWAS Member States. It successively addresses five key areas: (i) intra-ECOWAS mobility, (ii) monetary plurality, (iii) religious, cultural, and diaspora tourism, (iv) security and climate vulnerabilities and (v) digital data (mobile money, telephony, etc).

A. Intra-ECOWAS mobility

5.2 The mobility of people within the ECOWAS region is a central feature of regional tourism in West Africa. Under the Protocol on the Free Movement of Persons, Rights of Residence and Establishment, adopted in 1979, nationals of Member States can travel visa-free within the region. This facilitates a specific form of intra-regional tourism, often formal or informal, family-oriented, or for religious, commercial, or cultural purposes, etc.

1. Institutional framework for free movement in the ECOWAS region

5.3 ECOWAS adopted in 1979, the Protocol on the Free Movement of Persons, the Right of Residence, and Establishment, which came into force gradually. This commitment reflects the spirit of the ECOWAS founding treaty of 1975, which established freedom of movement as a core principle: "Citizens of Member States shall be regarded as Community citizens and accordingly Member States undertake to abolish all obstacles to their freedom of movement and residence within the Community." (Chapter 4, Article 27, paragraph 1).

5.4 A valid travel document means a passport or any other valid travel document establishing the identity of the holder with his photograph, issued by or on behalf of the Member State of which he is a citizen, and on which endorsement by immigration and emigration authorities may be made. A valid travel document shall also include a laissez-passer issued by the Community to its official establishing the identity of the holder.[14] This protocol therefore guarantees citizens of Member States visa-free entry into other Member States for stays of up to 90 days, the right of residence after administrative formalities, and, ultimately, the right of establishment. This legal framework has encouraged sustained growth in intra-Community tourist flows, particularly through travel for family visits, religious pilgrimages, festivals, trade fairs, or cross-border cultural events.

5.5 The free movement of people has important methodological implications for the TSA. It makes it more complex to distinguish between visitors and other forms of human

[14]Extract from the “Official Journal of ECOWAS, volume 1, June 1979”

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mobility (migration, cross-border business travel, etc.). It also raises challenges in terms of data collection, particularly at the main entry routes into several countries in the sub-region (land borders).

2. Methodological issues of tourism statistics

5.6 Regional mobility presents peculiarities which complicate the strict application of the definitions of visitor and tourist trip from the IRTS 2008, specifically in these areas:

- Frequent confusion between visitors and temporary migrants (traders, seasonal workers, cross-border students);
- Predominance of short stays made by land, sometimes without formal accommodation, making traditional measurement systems difficult (hotel surveys, official records);
- Widespread use of local languages, informal currencies, and informal transport making monetary estimates of tourist expenditure difficult.

5.7 In view of this, it is necessary to adapt the methods used to measure visitor flows, associated expenditures, and the characteristics of tourism demand. This involves adjustments to border surveys, the processing of mobile phone data, and the recognition of local cross-border dynamics. For example:

- Specific modules in border surveys to identify unconventional but touristic reasons for visits (reunions, participation in rites, market tourism, etc.);
- Improve the training of field personnel in identifying ECOWAS visitors according to the statistical definition (less than 12 months, non-residents of the country visited, etc.);
- Introduce complementary approaches such as mobile phone data to estimate cross-border movements.

3. Dynamics of regional flows and its integration into the TSA

5.8 Intra-ECOWAS visitors' flows are dominated by land travels (motorcycle taxis, shared taxis, minibuses, regional coaches, etc.), a strong seasonality linked to religious or identity festivals (Tabaski, Ramadan, Christmas, yam festival, etc.), school holidays, agricultural or pastoral seasons, and dynamic border areas. These areas have a significant share of local tourism, such as Argungu (Nigeria), Malanville (Benin), Noé (Cote D'Ivoire), Elubo (Ghana), Kidira (Senegal), Roots (The Gambia), etc. This mobility is sometimes circular, where the same individual makes several round-trips during the year.

5.9 To better integrate the peculiarities of intra-ECOWAS mobility into the TSA, it is recommended that Member States:

- Consider the peculiarities of the various data collection instruments (border survey, survey of tourist sites, survey of informal accommodation providers, etc.);

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- Strengthen regional statistical cooperation through the harmonisation of questionnaires, joint training, or sharing of experiences;
- Establish types of regional visitors, distinguishing between short-stay visitors, seasonal visitors, and local tourists to better monitor their spending and economic impact;
- Exploit alternative sources, such as roaming data, transfer flows via mobile money or internal security data on travel documents.

4. Weight of the informal sector

5.10 In accordance with the 2008 SNA and ILO definitions, the informal sector refers to all production units belonging to households that produce goods or services intended for the market, but which are not formally registered and do not keep accounting records.

5.11 In most West African countries, the informal sector represents a significant portion of the economy. According to the ILO report titled "Women and Men in the Informal Economy: A Statistical Picture", 3rd edition 2018, Sub-Saharan Africa has one of the highest informal employment rates in the world. West Africa recorded 79.6% informal employment in the informal sector, with high informality in some Member States such as Benin (90.6%), Sierra Leone (89.8%), and Cote d'Ivoire (86.0%). According to the Institute for Security Studies (ISS) African Futures publication on ECOWAS, the informal sector accounted for 37.8% of the region's GDP, equivalent to USD 279.6 billion in 2019. This informality manifests itself in multidimensional ways, often in response to market access constraints, regulations, or the absence of targeted support policies. Tourism, as a cross-cutting activity, is highly exposed to this informality, including:

i. Informal passenger transport: motorcycle taxis, minibuses, artisanal boats, more than 90% of which are operated by informal operators in large cities in West Africa (OECD & AfDB, 2022);
ii. Undeclared accommodation: rooms and houses rented like Airbnb[15], community hostels without approval;
iii. Street food: street vendors, bars and restaurants, eateries without formal legal status;
iv. Informal cultural guides and mediators: people without official accreditation working as tourist guides in heritage or natural sites;
v. Unregistered craft and commercial activities: sales of souvenirs, artistic services, etc.

[15]The concept of Airbnb is based on the rental of private spaces between individuals. More specifically, Airbnb is an online platform that connects owners (hosts) who wish to rent all or part of their homes, with travellers (guests) looking for alternative accommodations to hotels. This platform allows you to book entire homes, private rooms, or even dormitories, for varying durations, usually short-term.

B. Monetary plurality

1. Monetary context in West Africa

5.12 Monetary plurality in West Africa within the ECOWAS region is both a complex and dynamic reality. This region is distinguished by the coexistence of several official currencies, which result from history, institutional diversity, and economic trajectories unique to each country. West African Economic and Monetary Union (WAEMU) Member States share the CFA franc (XOF), which ensures a certain monetary stability and facilitates intra-regional trade. Alongside this monetary pole, other non-WAEMU states operate with their own distinct national currencies, which also reflects the desire for autonomy and the peculiarity of their economic policies. These are the Naira (NGN) in Nigeria, the Cedi (GHS) in Ghana, the Leone (SLL) in Sierra Leone, the Dalasi (GMD) in The Gambia, the Guinean Franc (GNF) in Guinea, the Liberian Dollar (LRD) in Liberia and the Cape Verdean Escudo (CVE) in Cabo Verde.

5.13 The parallel circulation of foreign currencies, such as the euro or the dollar, adds to the landscape, particularly in border areas and places with high tourist activities. The presence of these currencies, accepted informally by many operators, testifies to the high regional mobility and a pragmatic adaptation to the real needs of trade and tourism. Moreover, the existence of parallel foreign exchange markets, where conversions are carried out outside the official banking circuit, underlines both the flexibility and the limits of national monetary systems in the face of the demands of regional integration and daily life.

2. Challenges for measuring tourist flows and expenditure

5.14 Monetary plurality, a distinctive characteristic of West Africa, poses major challenges to the development and reliability of the TSA. The main issues are:

- **Conversion and handling of multiple currencies**: Surveys must not only factor in the diversity of currencies used (CFA franc, naira, cedi, dollar, euro, etc.), but also the volatility of the exchange rate. During the survey, it is recommended to accurately report amounts in the declared currency.
- **Difficult regional comparability**: The existence of several currencies complicates the direct comparison of tourist flows and expenditure between countries in the region. To overcome this problem, it is necessary to use a reference currency in publications (e.g., USD, EUR).
- **Risks of errors and duplicates in collection**: Some visitors declare their expenses in a currency that neither belongs to the country visited nor that of their country of origin, which creates risks of duplicates, errors during conversion or misinterpretation of actual financial flows.
- **Foreign currencies and parallel markets**: The acceptance of foreign currencies (euro, dollar, etc.) outside of formal channels (unofficial rates), particularly in border or tourist areas, sometimes distorts the true measurement of domestic tourism

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spending. Added to this are digital payments and new practices (expansion of mobile money and emergence of cryptocurrencies), which make monitoring flows even more complex for statistical offices.

3. Recommendations for tourism statistical systems

5.15 The following recommendations are made to account for monetary diversity in tourism statistics:

(i) Integrate into survey questionnaires (visitors, establishments, households) specific fields on the payment currency and the conversion methods used;

(ii) Support survey of electronic payment operators and money transfer systems;

(iii) Work with central banks to achieve reliable average exchange rates, particularly in multi-use areas;

(iv) Define a common currency for analysing regional tables to facilitate comparisons;

(v) Treat separately the expenditure of visitors in foreign currencies, clearly indicating their share in total tourism consumption.

C. Religious, cultural, and diaspora tourism

5.16 Religious, cultural, and diaspora tourism represents an essential dimension of the tourism landscape in the ECOWAS region.

1. Main forms of religious, cultural, and diaspora tourism in the ECOWAS region

5.17 In this sub-regional context, it is necessary to identify and analyse the main forms of religious, cultural, and diaspora tourism that is peculiar to this territory. The diversity of tourism within ECOWAS region reflects the richness of the spiritual, social, and historical heritages shared by the populations of the region. The understanding of these forms of tourism helps to identify the scope of these mobilities and consider strategies to adapt their valuation and development.

a. Religious tourism

5.18 Religious tourism in West Africa refers to travel motivated by faith, spiritual practices, or participation in major religious events. This form of tourism is based on the importance or the vibrancy of the region's religious events, whether Islam, Christianity, or indigenous religions. People often travel across borders to take part in pilgrimages, retreats, or spiritual gatherings, strengthening community ties and a sense of belonging to a shared history. In addition to their spiritual dimension, these trips also have significant economic consequences, expanding economic activities in sectors such as transportation,

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accommodation, and crafts in host towns and villages. Several examples stand out in West Africa:

❖ **Muslim pilgrimages**

5.19 These are important religious practices, often linked to Sufi brotherhoods. These pilgrimages can take the form of visits to holy places like Touba in Senegal, the capital of Mouridism (such as the "magal of Touba" commemorating the departure into exile of Sheikh Ahmadou Bamba, founder of the brotherhood), or to cities like Nioro du Sahel in Mali, where ziara linked to the Tijaniyya brotherhood take place (celebrating the birthday of the prophet, and a "Ziyara", linked to the Umarian Tijaniyya brotherhood.). Some Tijans perform ziyaras in Fez in Morocco.

❖ **Christian pilgrimages**

5.20 In West Africa, many Christian pilgrimages are organised, attracting crowds of worshippers. Among the most important are:

- In Popenguine, Senegal: Every year, during Pentecost, hundreds of thousands of pilgrims from all over Senegal and neighbouring countries converge on the sanctuary of Our Lady of Deliverance for moments of prayer and meditation.
- In Assouba Cote d'Ivoire: Near the border with Ghana, the Marian shrine of Assouba welcomes thousands of faithful each year for the Eucharistic celebrations, adoration and times of prayer.
- In Yamoussoukro, Côte d'Ivoire: The Basilica of Our Lady of Peace, considered one of the largest churches in the world[16], attracts a large number of pilgrims from all over Côte d'Ivoire and the African continent.
- In Dassa Zoumè, Benin: Is an international Marian pilgrimage which takes place the weekend following August 15 of each year.

❖ **Indigenous religious event**

5.21 Traditional African religions are based on the worship of ancestors and deities (orisha, voodoo, Akan), and on a strong interaction between the spiritual and everyday life. Events take the form of festivals, rituals, or ceremonies. They bring together followers, supporters, and other visitors from diverse backgrounds. In West Africa, for example, there are:

- The Akan and Ewe International Festivals of Ghana and Togo are spiritual and festive celebrations that reaffirm collective identity, strengthen intergenerational solidarity, and preserve traditional arts and knowledge. They bring together

[16] World Perspective, School of Applied Politics, Faculty of Arts and Humanities, University of Sherbrooke, Quebec, Canada. https://perspective.usherbrooke.ca/

devotees and visitors around three major events: Aboakyire, Hogbetsotso, and Egungun.

- The Osun-Osogbo Festival, celebrated every August in Osogbo, Nigeria, is one of the largest spiritual gatherings in West Africa. Dedicated to the goddess Osun, a symbol of fertility and protection, it attracts worshippers and visitors from around the world for ancestral rituals, dances, offerings, and processions to the sacred river, where blessings and prosperity are prayed for.
- Vodun Days is an international cultural and spiritual festival held in Benin, primarily in Ouidah, a historic city and centre of Vodun worship. It is celebrated annually from January 9 to 10, the national day of endogenous religions established in 1992.

b. Cultural tourism

5.22 Cultural tourism in West Africa draws on living heritage, local traditions, and major historical sites, offering visitors immersion in artistic expressions, ancestral rituals, and community histories. It encompasses traditional festivals (e.g., yam festivals, masked dances), landmarks linked to the Atlantic slave trade and African kingdoms, and contemporary events in cinema, music, and the performing arts. Beyond leisure, cultural tourism fosters the transmission of intangible heritage, intercultural exchange, and local economic development through crafts, gastronomy, and cultural events. Some of the examples of cultural tourism are:

- Historical and heritage sites: the Djenné Mosque (Mali), the Royal Palace of Abomey (Benin), the Great Slavery Route (Ouidah, Gorée), the forts and castles of the Ghanaian and Beninese coasts, etc.
- Festivals and events: The Festival of Masks and Arts in Burkina Faso, Benin, and Nigeria, royal and traditional festivals (yam festival in Savalou (Benin), royal ceremonies in Kumasi)
- Art, music, and dance festivals: FESPACO (Burkina Faso), MASA (Cote D'Ivoire), WeLovEya (Benin), the Calabar Carnival (Nigeria), masked dances in Guinea or Mali.

c. Diaspora tourism

5.23 Diaspora tourism generally refers to the travel of people to their ancestral homelands to connect with their cultural heritage, roots, and identity. Motivated by memory, the search for identity, and participation in local traditions, it combines aspects of pilgrimage, memorial tourism, and cultural tourism. Countries such as Liberia, Ghana, Benin, and Senegal support this movement with reception policies and commemorative events. This tourism promotes memorial sites, stimulates the local economy, and strengthens ties between diaspora communities and countries of origin.

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2. Economic and strategic significance for the region

5.24 These forms of tourism (religious, cultural, and diaspora) are often underestimated economic contributors. They generate significant financial flows, particularly during major events with notable patronage of hotels, local catering, and community transport, both in the formal and informal sectors. Expenditures also include donations, crafts, traditional clothing, workshops, and contributions to ceremonies, constituting a vital resource for many rural or suburban families. Diaspora tourism is distinguished by its strategic impact, beyond consumption, it leads to sustainable investments (heritage renovation, cultural infrastructure, entrepreneurship) and strengthens the economic, cultural, and symbolic ties between diasporas and their countries of origin.

5.25 From a strategic point of view, promoting these forms of tourism helps diversify the regional economy, increase the international visibility of local heritage, and consolidate the attractiveness of territories to a wide range of people. It calls for rethinking tourism data collection and analysis by recognising informal and community flows, capturing diverse motivations, estimating religious and cultural tourism through indirect sources, and using complementary non-monetary indicators. Integrating these dimensions into public policies and statistical tools such as the TSA is essential for ensuring the sector's sustainability and competitiveness.

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Box 4: SAFARI and its peculiarities in West Africa

The word “safari” comes from the Swahili word for "journey" (see Larousse dictionary). In tourism, it refers to an organised expedition to observe wildlife in their natural environment, often in parks, reserves, or protected areas. As an emblematic tourism product of the African continent, safari is distinctly peculiar in West Africa. Unlike East and Southern African countries, where the "Big Five" (lions, elephants, buffalo, leopards, rhinos) constitute the central element of international tourism, West Africa has distinctive assets such as:

- Presence of parks and reserves (W- Arly- Pendjari in Benin/Burkina, Niokolo-Koba in Senegal, Mole in Ghana).
- Wildlife is sometimes less spectacular (fewer "big five" animals visible in large numbers), but biodiversity is rich (antelopes, hippos, buffalo, crocodiles, monkeys, warthogs, lions, leopards, rare birds, etc.).
- Importance of nature tourism and ecotourism (hiking, birdwatching, river tourism, discovery of Sahelian and forest ecosystems).

The West African safari is therefore more complementary and distinctive, rather than directly competitive, with that of East Africa. It must therefore be considered a characteristic product of nature tourism but integrated into a broader approach that includes community-based ecotourism and sustainable tourism. Its inclusion allows for a reflection of the regional reality, the promotion of West African peculiarities, and the strengthening of the region's international visibility through a unique and distinctive African positioning.

3. Proposal for measurement and integration into TSAs

5.26 To better integrate these forms of tourism into the TSA, several methods can be considered:

- Integration into visitor and household surveys: Specific modules on travel purposes (religious, cultural, and diaspora, etc.) should be added to border, household, and tourist site surveys. In these modules, it is important to distinguish between religious, cultural, or diaspora travel in the classification of travel purposes and to collect specific expenditures (donations, offerings, entry tickets, ceremonial expenses, religious crafts).
- Indirect estimation via community expenditure: this involves calculating the budgets for organising major events (accommodation, catering, logistics) and recording locally generated revenue via targeted surveys of community stakeholders (chiefdoms, religious committees, artisans).
- Leveraging administrative and community sources: At this level, the collection of attendance statistics will be carried out from places of worship, sanctuaries, royal

palaces, organising committees, museums or cultural centres; extraction of data from the diaspora (associations, consulates, religious or community organisations) on transnational flows and events.

- Calculation of additional indicators: the number of participants per event must be estimated, considering the geographical origin of visitors (Member States and diaspora), the average length of stay and the temporary jobs generated.

D. Security and climate vulnerability

5.27 Security and climate vulnerability refer to the heightened exposure of certain territories or populations to risks arising, on one hand, from insecurity (conflicts, crime, political instability) and, on the other hand, from environmental hazards (coastal erosion, droughts, floods, storms, soil degradation, biodiversity loss, etc.).

5.28 Security issues play a key role in tourism dynamics, particularly in sensitive areas. The threat of conflicts, terrorism, or political instability can deter visitors, directly affecting the income of local communities. The ECOWAS region, although rich in cultural and natural heritage, sometimes faces security challenges that limit its tourism appeal. These vulnerabilities require a concerted approach among Member States to ensure stability and strengthen the sector's resilience.

5.29 Climate change represents another critical dimension of tourism vulnerability. Coastal erosion, flooding, and droughts have a direct impact on natural sites and tourism infrastructure. For example, rising sea levels endanger beaches, mangroves, and islands, which are major attractions in several Member States. Furthermore, climate variability can disrupt the calendars of festivals and cultural events, jeopardising their economic performance. Adapting tourism policies to climate challenges is therefore essential.

5.30 To address these vulnerabilities, it is imperative to develop a holistic approach that integrates security and climate dimensions into regional tourism strategies. To achieve this, the following are recommended:

- Strengthen cross-border cooperation to prevent security crises and promote peace. This includes establishing security protocols, developing crisis management capabilities, and promoting a positive international image;
- Integrate climate considerations into the creation or rehabilitation of tourist sites to minimise environmental risks. This involves initiatives such as sustainable management of natural resources, investment in resilient infrastructure, and raising awareness among stakeholders of best ecological practices;
- Support research on the impact of climate change and security issues in the sector;
- Encourage public-private partnerships to finance innovative and sustainable solutions.

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E. Digital data (mobile money, telephony, etc.)

5.31 Digital data, particularly from mobile money and telephony, have become an essential tool for understanding and managing the tourism sector. The widespread adoption of mobile technologies now enables the collection of real-time information on visitors' consumption habits and travel patterns. Transactions made via mobile money help identify tourism-related spending trends, quantify visitor expenditure, and assess their contribution to the local economy. In addition, geolocation data from mobile phones provides valuable insights into tourist flows, preferred travel routes, and attendance at sites of interest.

5.32 Furthermore, these digital tools facilitate better integration of local stakeholders into the tourism economy, enabling small businesses and entrepreneurs to participate in value chains via digital platforms. This also encourages an inclusive and sustainable approach to tourism, connecting urban areas to more isolated regions through digital connectivity.

5.33 Finally, digital data analysis supports strategic decision-making for both public and private stakeholders by providing reliable, real-time insights into tourism trends. As a result, it enhances the capacity of accounting systems and analytical frameworks to more accurately reflect the sector's true impact on local and national economies

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CHAPTER 6 : CROSS-CUTTING ISSUES

6.1 This chapter focuses on cross-cutting issues related to Tourism Satellite Accounts (TSA) that aim to strengthen the coherence, quality, and sustainability of the tourism statistical system. They do not directly concern the figures themselves, but rather the organisational, methodological, and institutional conditions that make these figures reliable and useful. It is structured into five sections:

i. The first section presents the quality of statistical data;
ii. The second section deals with the description of data and metadata;
iii. The third section explains the dissemination of data and metadata;
iv. The fourth section addresses the implementation plan;
v. The fifth section describes the institutional arrangements and their importance.

A. Quality of statistical data

6.2 Statistical production in the field of tourism, like any structured statistical field, is based on the principles of quality, transparency, and documentation. In the context of the TSA, data quality is not limited to the accuracy of the estimates but encompasses their internal consistency, international comparability, reliability over time, and usefulness for decision-making. In regional context, such as the ECOWAS region, where statistical capacities are heterogeneous, mastering these dimensions is an essential condition for ensuring the credibility, harmonisation, and sustainability of the TSA.

6.3 Statistical quality in tourism covers several key dimensions aligned with the framework of the IRTS 2008. It is particularly concerned with (see IRTS 2008; Para. 9.5; 9.12):

i. Relevance: data must meet the real needs of users, including public decision-makers, tourism professionals, researchers, technical, and financial partners.
ii. Accuracy and reliability: the results must correctly reflect the tourism phenomena measured, with small margin of error, acceptable methodologies, and thorough data processing procedures.
iii. Consistency: data must be compatible with each other, between different sources (surveys, administrative data, national accounts), and between different years.
iv. Comparability: statistics must be comparable over time (time series) and across space (between countries), which requires consistent application of international definitions, classifications, and methodological frameworks.
v. Accessibility and clarity: data should be disseminated in a clear, well-documented format, supported by visualisation tools and accompanied by explanatory notes.

6.4 National Statistics Offices (NSOs) and ministries in charge of tourism are therefore invited to formalise TSA quality assurance plans, inspired by existing frameworks such as

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the United Nations National Quality Assurance Framework (UNNQAF)[17]. The quality approach ensuring the reliability, consistency, accuracy, and comparability of published data cannot be separated from a legal framework that safeguards the production, dissemination, and use of data in line with national and regional standards.

6.5 The quality approach must be part of a legal environment guaranteeing the professional independence of statistics producers, the protection of individual data (confidentiality, anonymisation), and the right of access to public information, recognised in several national constitutions and regional charters. To achieve this, Member States must ensure that their statistical laws authorise the collection and dissemination of tourism-related data, regulate the obligations of respondents and the access rights of users, and define shared responsibilities between national producers and regional authorities in the dissemination of TSA statistics.

B. Description of Data and Metadata

6.6 To fully understand statistical production of tourism, it is important to distinguish between the concepts of data and metadata. Data represent numerical values or observations collected during surveys or from administrative sources. Examples include the number of visitors recorded at a border or the occupancy rate of tourist accommodation establishments. They constitute the raw material for any statistical analysis.

6.7 Metadata is the information that describes, explains, or contextualises these data. They provide essential details such as the definition of indicators, the collection method, the frequency, the units of measurement, the sources used, or the known limitations of the statistical exercise. Thus, without metadata, raw data risks being misunderstood, misused, or difficult to compare. The systematic integration of metadata strengthens transparency and confidence in the statistics produced. The box below provides a simple numerical example of metadata from Box VIII.3 (IRTS Guide 2008) in context. Examples of structural metadata corresponding to datasets on tourism trips, visitor characteristics, and tourism expenditure are presented in Tables VIII.1 and VIII.2 of the IRTS Guide 2008.

[17]https://unstats.un.org/UNSDWebsite/nqaf/Attachment%20B-UNNAQF%20Manual%20in%20PDF.pdf

Box 5: Simple digital example of metadata

For any number, such as 10, to be considered part of tourism statistics, it must be accompanied by a minimum set of metadata. A comma-separated value document combining data and metadata elements created for this purpose would look like this: 10, number of arrivals, thousand, 2012, Nigeria, Ghana, Airplane. This document can be understood as follows: there were 10,000 arrivals in Nigeria from Ghana by air in 2012. The structural metadata used in this example are:

- Unit of measurement: number of arrivals
- Multiplier: thousand
- Reference period: year 2012
- Reporting country: Nigeria
- Country of residence: Ghana
- Mode of transport: Airplane

C. Dissemination of data and metadata

6.8 Dissemination is an essential pillar of statistical governance and the valuation of the data produced. In other words, "It is a way of providing decision-makers, the business community, and other users with statistical information that meets their needs." (IRTS 2008, Para. 9.14). In the context of the TSA, dissemination is therefore not just about making data accessible; it involves publishing them in a timely, consistent, transparent, and user-friendly manner. At the regional level, a harmonised dissemination strategy can promote the comparability of statistics, strengthen stakeholder confidence, inform planning, monitoring and evaluation, and decision-making processes. The following discussions will cover the dissemination schedule, statistical confidentiality, the nature of the data, publication format, as well as consolidation and dissemination of regional TSA.

1. Dissemination Schedule

6.9 The frequency of publication of tourism statistics is a key element in ensuring their operational usefulness, timeliness, and alignment with the needs of users, including policymakers, investors, and researchers. In a regional context such as the ECOWAS region, it is essential to establish a dissemination schedule adapted to the statistical capacities of Member States. To this end, three levels of frequency are proposed:

- **Infra-annual frequency (monthly, quarterly, or bi-annual)**: This frequency is recommended for short-term indicators (e.g., tourist flows, occupancy rates, average expenditure, border movements) when they can be derived from regularly available sources, such as establishments surveys, dedicated digital platforms, or the databases of Immigration service (border files). This data can be used to feed

decision-making dashboards. The ideal timeframe is between 45 to 90 days from the expired period (month, quarter, bi-annual).

- **Annual frequency**: This is the recommended reference frequency for the publication of the aggregated TSA (including summary tables and key aggregates such as domestic tourism consumption, TDGVA, and TDGDP). It allows for monitoring structural changes in the sector and integrating data from different sources. The minimum period is 18 months (for example, annual publication of the TSA no later than June 30 of year N+2 for data from year N), and the maximum period is 21 months, i.e. September 30 of year N+2 for the TSA of year N. Provisional TSA results can be obtained in connection with the provisional data from the annual national accounts.
- **Multi-annual frequency (every two to five years)**: For statistical components whose collection is more complex or costly (such as certain household surveys or detailed tables of employment or Tourism Gross Fixed Capital Formation (TGFCF), publication at this frequency is acceptable.

6.10 To ensure consistency and encourage regional harmonisation, it is recommended that the synchronised publication milestones presented above be adopted at the regional level. Member States are encouraged to publish annually or at least biannually for infra-annual releases. This will allow ECOWAS to harmonise timely regional aggregates and better international visibility. Countries are recommended to publish their data internationally as soon as they are available at the national level.

2. Statistical confidentiality

6.11 Confidentiality is a fundamental principle to ensure respondent trust and the credibility of statistics. Individual data (people or companies) should only be used for strictly statistical purposes. Data is confidential if it does not allow an entity to be directly or indirectly identified.

6.12 Countries must implement specific methods to limit the risk of disclosure before official release. Thus, each type of data may require a specific strategy. With the increasing use of the Internet and the growing interest in international comparisons, statistical confidentiality management extends beyond national boundaries. These confidentiality management rules should align with international standards to facilitate data sharing.

3. Nature of data and publication format

6.13 The data disseminated within the framework of the TSA in the ECOWAS region should both reflect the diversity of tourism dimensions and meet the needs of users. They include qualitative and quantitative data, as well as metadata, organised according to the different components of demand, supply, economic aggregates, and visitor characteristics.

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a. Nature of the data to be published

6.14 The data to be published can be grouped as follows:

i. **Standardised TSA tables:** These tables cover the ten main recommended TSA modules. They should be published in full or in part according to national capacities.

ii. **Derived aggregates:** These are Tourism Direct Gross Value Added (TDGVA), Tourism Direct Gross Domestic Product (TDGDP), Domestic Tourism Consumption, Tourism Employment, Tourism Gross Fixed Capital Formation (TGFCF), etc.

iii. **Key indicators:** These include number of visitors, average length of stay, occupancy rate, number of establishments, revenue and expenditure by type of tourism (domestic, inbound, outbound), and contribution to GDP;

iv. **Data disaggregation:** Data can be broken down by sex, age, social and professional category, geographical origin, type of product or industry, etc., depending on the scope covered by surveys and administrative sources;

v. **Metadata and indicators:** Sources used, definitions, scope covered, estimation methods, details on periodicity, spatial coverage, and margins of error, in line with the quality frameworks of official statistics.

b. Recommended publication formats

6.15 To ensure transparency, accessibility, and effective use of data, a variety of publication formats should be adopted to suit different users (researchers, decision-makers, media, civil society, etc.). The following formats are recommended among others:

i. **Statistical reports:** National and regional annual TSA reports should be made available in digital and printed versions. They must include annotated tables, summary graphs, and cross-sectional analyses;

ii. **Thematic fact sheets**: These are targeted summaries on certain dimensions of tourism (religious tourism, female employment, revenue by region, etc.) to be made available to decision-makers or technical partners;

iii. **Open databases:** TSA tables should be uploaded online in usable formats (Excel, CSV, etc.), accompanied by metadata;

iv. **Interactive visualisations:** These include dashboards, infographics, interactive maps, etc. to facilitate analysis and communication with the public;

v. **API interfaces / Open Data Portals:** For countries with advanced systems, automated data access services (REST API and open data platforms) should be set up for researchers or institutions.

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4. Consolidation and dissemination of regional TSA

6.16 As part of the compilation of the regional TSA, the publication process must follow a rigorous sequence of technical validation, methodological harmonisation, and institutional approval. In this regard, the following are recommended:

a. **National validation:** The TSA data compiled in each country should first be validated by the national institutions, mainly the National Statistics Offices (NSOs), in collaboration with relevant ministries, departments, and agencies such as national tourism observatories, central banks, and other institutions responsible for tourism. This validation includes a methodological review and comprehensive documentation of the data sources and processing.
b. **Regional consolidation**: Validated data are transmitted to the ECOWAS Commission through the Directorate of Research and Statistics, which is responsible for statistical coordination and aggregation (according to applicable standards), consistency checks and regional formatting. This level also allows for the adjustment of certain publication tables to ensure harmonisation of the formats and concepts used.
c. **Institutional approval:** A validation report, resulting from a regional workshop bringing together country experts, is produced to formally validate the regional TSA data for publication. This institutional step aims to ensure the transparency and inclusiveness of the process.
d. **Multi format publication:** The data can then be published in several formats (Para. 6.14)
e. **Periodic updating and archiving:** The dissemination process also entails historical data management, ensuring the preservation and accessibility of time series, incorporating methodological revisions, and maintaining successive versions of published accounts.

6.17 The dissemination of metadata is just as essential as the TSA data itself, especially in the context of the establishment of a regional open data platform (ODP) and the Statistical Data and Metadata Exchange (SDMX) standard. Deviations from international standards must be explicitly reported.

D. Implementation plan

6.18 The successful operationalisation of the TSA at the regional level relies on strategic planning, considering national capacities, regional cooperation dynamics, and stakeholders' commitments. This section outlines a sustainable, realistic, and adaptable roadmap, supported by mechanisms for institutional strengthening, resource mobilisation, and robust monitoring and evaluation.

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1. Implementation phases

6.19 The operationalisation of the TSA in Member States requires a gradual approach, considering the current capacities of national statistical systems and regional peculiarities. Planning in phases (short, medium, and long term) helps to structure efforts and achieve full implementation in a progressive and realistic manner.

a. Short-term implementation

6.20 The short term here refers to actions that can be carried out over a period of less than two years. Thus, the following are recommended:

i. The constitution or reconstitution of national technical committees of TSA (NSO, Ministry in charge of tourism, central bank, association of tourism industry stakeholders, Ministry of internal affairs, etc.);
ii. Carrying out an inventory of existing data and gaps in relation to the 10 TSA tables;
iii. The formal adoption of the harmonised conceptual framework (based on the TSA, 2008) and its regional adaptation;
iv. The development and adaptation of relevant survey modules (border, household expenditure, accommodation) and the development of related training manuals;
v. Initial training of stakeholders on the TSA conceptual framework and data collection methods.

b. Medium-term implementation

6.21 The medium term covers a period of two to five years. At this stage, the first results are quantifiable through the implementation of specific surveys and the development of modules in national statistical collection cycles when applicable. In practical terms, it is recommended to have:

- The progressive and regular production of the 10 TSA tables following an order of priority (Tables 1, 2, 3, 4, 5, 6, 7 and 10), followed by tables 8 and 9. Table 4 is the consolidation of the first three tables and 6 is the combination of tables 4 and 5;
- Strengthening sectoral information systems at the level of the twelve tourism industries (accommodation for visitors; food and beverage serving industry; railway passenger transport; road passenger transport; water passenger transport; air passenger transport; transport equipment rental services; travel agencies and other reservation services industry; cultural industry; sports and recreational industry; retail trade of country-specific tourism characteristic goods; and country-specific tourism industries) to permanently and continuously generate information on the tourism industry through the establishment of a digital platform. Examples of digital platforms include the following: SMIT MOROCCO in Morocco, annuaire.tourisme *(https://annuaire.tourisme.gov.mg/)* in Madagascar, SIGES-Tourisme in Benin, DATAtourisme in France, etc.

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- Establishment of centralised and interlinked databases. Examples include the immigration databases, the databases of the ministry of tourism, and the tax authority;
- Development of aggregated regional tables from national harmonised tables.

c. Long-term implementation

6.22 Over the next five years and beyond, national and regional TSAs are expected to reach a phase of maturity and consolidation. The priority will shift from sustaining achievements to fully integrating TSA frameworks into national statistical and decision-making systems. This involves automating processes to ensure the continuous production of the ten TSA tables, and regularly publishing key aggregates such as TDGDP, TDGVA, tourism employment, etc. Advanced data sources (big data, mobile data, digitalised flows) will play a greater role, while TSA modules will be systematically linked to national accounts to guarantee consistency and comparability. In the long term, the vision is a dynamic and reliable tourism statistics ecosystem, adaptable to evolving practices and supportive of regional cooperation, planning, and investment.

2. Institutional capacities and training needs of stakeholders

6.23 This subsection identifies key capacity-building needs. The effective implementation of the TSA relies heavily on strong institutional capacities and adequate technical skills, both at the national and regional levels. However, many Member States face constraints in human resources (insufficient and inexperienced staff), inter-institutional coordination (lack of mechanisms facilitating inter-institutional collaboration) and technical expertise.

6.24 At the institutional level, the first step is to ensure the existence of a governance framework representative of the key stakeholders who produce, manage, and coordinate tourism-related information. The stakeholders concerned are National Statistics Offices, Ministry in charge of tourism and culture, Central Bank, Ministries of Interior and Security, Customs, Association of Tourism Industry Players and other Non-Governmental Organisation, Agencies or Ministries in charge of digitalisation, Chambers of Commerce and Industry, Chambers of Crafts, etc. Particular attention must be paid to the training of committee and subcommittee members to strengthen their capacities, improve operational planning, and supervision of TSA-related activities.

6.25 The effectiveness of the TSA relies on qualified personnel trained in both tourism concepts and satellite account methodologies. This requires a structured continuing education programme with basic modules (tourism fundamentals, account development, economic aggregates) and specialised modules (sectoral survey methods, applied statistical analysis using tools such as Excel, R, Stata, SPSS, and the application of international classifications such as CPC, ISIC, COICOP, RCA, and RCP). Country fact sheets and case studies can support mutual learning. Building a critical mass of national and

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regional experts will ultimately ensure autonomy, continuous quality improvement, and the long-term sustainability of the system.

3. Monitoring and Evaluation of implementation

6.26 Monitoring and Evaluation (M&E) of the TSA implementation process is essential to ensure the consistency of actions undertaken; measure progress made and adjust strategies according to national and regional realities. It also forms a key tool for accountability to the country, technical and financial partners. The monitoring and evaluation system aims to:

i. Ensure regular, well-documented management of the TSA implementation process;

ii. Track the execution of the action plan and its phases (short, medium and long term);

iii. Identify obstacles and bottlenecks in coordination, data collection, processing and analysis;

iv. Report progress to national and regional stakeholders;

v. Leveraging good practices, address weaknesses, and strengthen accountability.

6.27 The implementation of the TSA must be accompanied by a structured monitoring and evaluation framework, including a detailed roadmap with clear timeline and a dashboard of implementation indicators. This table includes variables such as the number of TSA tables compiled, the number of specific surveys conducted (border, household, business, etc.), the frequency of TSA data dissemination, the number of staff trained by type of institution (NSO, ministry in charge of tourism, etc.), and the share of the national budget allocated to the TSA. The monitoring and evaluation mechanism must be placed under the joint responsibility of the NSO and the ministry in charge of tourism, with the support of the national TSA committee (when established). This committee may include a TSA technical unit responsible for coordinating the monitoring of the plan's execution and producing implementation reports.

6.28 In addition to the routine monitoring and operationalisation at the national level, independent evaluations can be conducted every 3 to 5 years at the regional level to assess the overall performance of the TSA system. This will make it possible to measure the relevance of the methods, the quality of the data, and the sustainability of the system implemented in order to propose adjustments to the strategy or tools. These evaluations must be based on peer reviews, joint regional and international missions (ECOWAS/UNWTO), and consultation with data users (private sector, researchers, administration, etc.).

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E. Institutional arrangements and their importance

6.29 Institutional arrangements aim to prevent bottlenecks and ensure consistency in the TSA's results. They are implemented through the establishment of an institutional framework that allows for the smooth flow of information, clarification of roles, formalisation of data exchange procedures, and regular inter-institutional meetings. This section clarifies the roles of the institutions and outlines the importance of their interrelationship.

1. Roles of key actors in the implementation of the TSA

6.30 The implementation of the TSA requires the expertise of several national institutions whose roles vary from one institution to another:

- National Statistics Offices (NSOs) are responsible for the production and coordination of official statistical data. The main role of the NSO is to produce TSA tables according to international standards, coordinate statistical operations (surveys, administrative processing, consistency with national accounts), and ensure the quality, methodological documentation, and dissemination of results.
- The ministry in charge of tourism is responsible for statistical information and is the main user of TSA data for the development, monitoring, and evaluation of tourism policies. Their roles include participation in the development of surveys (planning, objectives, indicators, etc), identification of relevant administrative data sources, political mobilisation, advocacy for the adoption and use of the TSA, and the integration of the results into sectoral planning.
- Central banks contribute their expertise in economic statistics, balance of payments, and macroeconomic analysis. They can provide data on international transactions, particularly in outbound and inbound tourism. Their collaboration will not only ensure consistency between the TSA and the balance of payments but also support national budgeting.
- Immigration and border protection services play a key role in the production of tourism statistics, as their data often constitute the main source of information on international flows. Their collaboration with other institutions is essential to ensure the timely processing of administrative data (entry and exit records) and to project the impact of procedural changes on the quality and future content of the TSA.

6.31 Other institutions, such as the Ministry of Finance (budgeting), Ministry of Transport, tourism promotion bodies, and Chambers of Commerce are also key stakeholders in the development of TSA, and their contributions may also be necessary.

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2. Importance of institutional arrangements for the establishment of a tourism statistics system

6.32 The effective implementation of a tourism statistics system depends not only on methodological rigour but also on a clear and sustainable institutional framework. Given the diversity of data sources required for TSAs, strong inter-institutional coordination is essential, with institutional arrangements playing a key role at multiple levels[18]:

i. **Interinstitutional coordination**: National Statistics Offices (NSOs), ministries responsible for tourism, ministry of internal affairs, central banks, tourist offices, sectoral observatories and other data producers must work together under a formal framework, often represented by a national technical committee dedicated to the TSA;

ii. **Capacity building** continuous training of personnel in different sectors of tourism statistics, processing tools, and international concepts is essential in the development and sustainability of TSA;

iii. **Mobilisation of resources**: adequate financial, technical, and material support from national and international partners is necessary to support statistical activities, including periodic surveys and database management tools;

iv. **Legal and regulatory framework**: the statistical Act in each Member State governing official statistics must explicitly recognise the TSA as a priority area, support access to data, define reporting obligations, and ensure confidentiality;

v. **Mainstreaming into national strategies**: the implementation of the TSA must be integrated into National Statistical Development Strategies (NSDS) and tourism sector development plans.

[18] See section D of the first chapter on the importance of institutional arrangements for the compilation of a tourism statistics system, in the 2008 TSA compilation guide.

CONCLUSION

This Regional Methodological Guide for the Development of the Tourism Satellite Account (TSA) is one of the major steps in strengthening the statistical capacities of ECOWAS Member States, undertaken by the ECOWAS Commission. It presents a rigorous methodology and highlights the importance of inter-institutional coordination, sustained investment in training, and effective mobilisation of material and financial resources. By providing the region with this harmonised conceptual and operational framework, which complies with international standards adapted to the peculiarities of West Africa, the Commission is offering Member States a strategic tool for measuring, analysing and promoting the real contribution of tourism to economic and social development.

The adoption of this guide by NSOs, sectoral ministries in charge of tourism, private partners and local communities is essential to ensure the production of reliable, comparable and useful data for decision-making.

By enhancing the role of the TSA in national statistical systems, ECOWAS intends to strengthen West Africa's international visibility as a competitive and attractive tourist destination that promotes sustainable development for the wellbeing of its Members States.

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GLOSSARY

Activity/activities: In tourism statistics, the term 'activities' represents the actions and behaviours of people in preparation for and during a trip in their capacity as consumers (IRTS 2008 Para. 1.2).

Activities characteristic of tourism: Tourism characteristic activities are the activities that typically produce tourism characteristic products. As the industrial origin of a product (the ISIC industry that produces it) is not a criterion for the aggregation of products within a similar CPC category, there is no strict one-to-one relationship between products and the industries producing them as their principal outputs (IRTS 2008, para. 5.11).

Activity (main): The principal activity of a producer unit is the activity whose value added exceeds that of any other activity carried out within the same unit. (2008 SNA, Para. 5.8).

Active population: The economically active population comprises all persons of both sexes who provide, during a specified reference period, the labour available for the production of goods and services as defined by the System of National Accounts (ILO, Resolution concerning statistics of the economically active population, employment, unemployment and underemployment, Para. 5).

Activity (productive): The (productive) activity carried out by a statistical unit is the type of production in which it engages. It must be understood as a process, i.e., the combination of actions that result in a certain set of products. The classification of productive activities is determined by their principal output. (IRTS 2008)

Administrative data: Administrative data comprises the set of units and data from an administrative source, which is a data holding information collected and maintained for the purpose of implementing one or more administrative regulations.

Aggregation: A process that transforms microdata into aggregate-level information by using an aggregation function such as count, sum, average, etc.

Aggregated data: The result of transforming unit-level data into quantitative measures for a set of characteristics of a population.

Balance of payments: The balance of payments is a statistical statement that summarises transactions between residents and non-residents during a period. It consists of the goods and services account, the primary income account, the secondary income account, the capital account, and the financial transactions account (BPM6, Para. 2.12).

Business and professional purpose (for a tourist trip): The business and professional purpose of a tourism trip includes the activities of the self-employed and employees as long as they do not correspond to an implicit or explicit employer - employee relationship with a resident producer in the country or place visited, those of investors, businessmen or businesswomen, etc. (IRTS 2008, Para. 3.17.2).

Business Visitor: A business visitor is a visitor whose main purpose for a tourism trip corresponds to the business and professional category of purpose (IRTS 2008 para. 3.17.2).

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Census: A census is the complete enumeration of a population or groups at a point in time with respect to well-defined characteristics, for example, population, production, traffic on particular roads, etc.

Central Product Classification: The Central Product Classification (CPC) constitutes a complete product classification covering goods and services. It is intended to serve as an international standard for assembling and tabulating all kinds of data requiring product detail, including industrial production, national accounts, service industries, domestic and foreign commodity trade, international trade in services, balance of payments, and consumption and price statistics. It serves other purposes, such as providing a framework for international comparison and promoting harmonisation of various types of statistics dealing with goods and services.

Characteristic tourism products: Tourism characteristic products are those that satisfy one or both of the following criteria (IRTS 2008, para. 5.10).

a) Tourism expenditure on the product should represent a significant share of the total tourism expenditure (share-of-expenditure/demand condition);

b) Tourism expenditure on the product should represent a significant share of the supply of the product in the economy (share-of-supply condition). This criterion implies that the supply of a tourism characteristic product would cease to exist in meaningful quantity in the absence of visitors.

Country of reference: The country of reference refers to the country for which the measurement is compiled. (IRTS 2008, Para. 2.15).

Country-specific tourism characteristic products and activities: To be determined by each country by applying the criteria set out in IRTS 2008, Para. 5.10. For these products, the activities producing them will be considered tourism characteristic, and the industries in which the principal activity is tourism characteristic, will be called tourism industries (IRTS 2008, para. 5.16).

Country of (usual) residence: The country of residence of a household is determined according to the centre of predominant economic interest of its members. If a person resides (or intends to reside) for more than one year in a given country and has there his/her centre of economic interest (for example, where the predominant amount of time is spent), he/she is considered as a resident of this country.

Data collection: The systematic process of gathering data for the production of official statistics.

Data comparison: The process of comparing data compiled from different surveys or other sources, especially at different intervals, to assess and improve consistency, and to identify the reasons for any differences.

Data consistency: Statistics that have logical and numerical coherence.

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Data development: Operations performed on data to obtain new information in accordance with specific rules.

Data processing: Operation performed by data producers for collecting, tabulating, transforming and preparing data, and producing metadata.

Data reconciliation: The process of aligning data from two different sources to remove or at least reduce the impact of differences identified.

Data verification: The activity whereby the accuracy and consistency of the data are verified. It involves identifying and specifying the type of error or of the condition not satisfied, the quality of the data and their division into "error-free data" and "erroneous data".

Destination (main destination of a trip): The main destination of a tourism trip is defined as the place visited that is central to the decision to take the trip (IRTS 2008, para. 2.31).

Distortion: An effect that deprives a statistical result of its representativeness by causing a systematic error, unlike random error, which can cause disruption in a given case, but whose effects cancel out on average.

Direct employment: all individuals working in industries characteristic of tourism, such as accommodation, catering, passenger transport, travel agencies, cultural and leisure activities.

Documentation: This is the process and procedure regarding imputation, weighting, confidentiality and suppression rules, treatment of outliers, and data capture must be duly documented by the survey provider. Such documentation should be made available at least to the body financing the survey.

Domestic tourism: Domestic tourism comprises the activities of a resident visitor within the country of reference, either as part of a domestic tourism trip or part of an outbound tourism trip (IRTS 2008, para. 2.39 (a)).

Domestic tourism consumption: The tourism expenditure of a resident visitor within the economy of reference (IRTS 2008, para. 4.15).

Domestic tourism expenditure: Domestic tourism expenditure refers to tourism expenditure by a resident visitor within the economy of reference (IRTS 2008, Para. 4.15, a).

Domestic tourism trip: A domestic tourism trip is one with a main destination within the country of residence of the visitor (IRTS 2008, para. 2.32).

Durable consumer goods: Goods that may be used repeatedly or continuously over a period of a year or more, assuming a normal or average rate of physical usage. When acquired by producers, durable consumer goods are considered to be capital goods used for production processes, as is the case of vehicles, computers, etc. When acquired by households, they are considered to be durable consumer goods (TSA—RMF 2008, para. 2.39). This definition is identical to that in the 2008 SNA (para. 9.42), which states: "A consumer durable is a good that may be used for purposes of consumption repeatedly or continuously over a period of a year or more".

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Dwelling: Each household has a principal dwelling (sometimes also designated as main or primary home), usually defined with reference to time spent there, whose location defines the country of residence and place of usual residence of this household and of all its members. All other dwellings (owned or leased by the household) are considered secondary dwellings (IRTS 2008, para. 2.26).

Economic analysis: Tourism generates directly and indirectly an increase in economic activity in the places visited (and beyond), mainly owing to demand for goods and services which need to be produced and provided. In the economic analysis of tourism, one may distinguish between tourism's "economic contribution", which refers to the direct effect of tourism and is measurable by means of the TSA, and tourism's "economic impact", a much broader concept encapsulating the direct, indirect, and induced effects of tourism, which must be estimated by applying models. Economic impact studies aim to quantify economic benefits, that is, the net increase in the wealth of residents resulting from tourism, measured in monetary terms, over and above the levels that would prevail in its absence.

Employer-employee relationship: An employer-employee relationship exists when there is an agreement, which may be formal or informal, between an entity and an individual, normally entered into voluntarily by both parties, whereby the individual works for the entity in return for remuneration in cash or in kind (BPM6, para. 11.11).

Economy (reference): Economy (or economy of reference) is an economic reference whose definition is the same way as that in the Balance of Payments and in the System of National Accounts—the term refers to the economic agents that are resident in the country of reference (IRTS 2008, para. 2.15).

Economic territory: The term economic territory is a geographical reference and points to the country for which the measurement is carried out (country of reference) (IRTS 2008, para. 2.15).

Employment in the tourism industry: Employment in tourism industries may be measured as a count of the persons employed in tourism industries in any of their jobs, as a count of the persons employed in tourism industries in their main job or as a count of the jobs in tourism industries (IRTS 2008, para. 7.9).

Employment:

- The agreement between an employee and the employer defines a job, and each self-employed person has a job [SNA 2008, paragraph 19.30].
- Employed persons are all persons over a specified age who were, for a specified short period such as a week or a day, in the category of "employment" or " [OECD Glossary of Statistical Terms].

Employees: Employees are all those workers who hold the type of job defined as "paid employment" (ILO, Fifteenth ICLS, pp. 20-22).

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Employers: Employers are those workers who, working on their own account or with one or a few partners, hold the type of job defined as a "self-employment job', and, in this capacity, on a continuous basis (including the reference period) have engaged one or more persons to work for them in their business as "employee(s)". [ILO, Resolution concerning the International Classification of Status in Employment (ICSE), paragraph 9.2].

Employed person: Employed persons are all persons of working age who, during a short reference period, have carried out an activity aimed at producing goods or providing services in exchange for remuneration or profit.

Enterprise: An enterprise is an institutional unit engaged in the production of goods and/or services. It may be a corporation, a non-profit institution, or an unincorporated enterprise. Corporate enterprises and non-profit institutions are complete institutional units. An unincorporated enterprise, however, refers to an institutional unit—a household or government unit—only in its capacity as a producer of goods and services (OECD Glossary of Statistical Terms).

Estimate: Estimation is concerned with inference about the numerical value of unknown population values from incomplete data, such as a sample. If a single figure is calculated for each unknown parameter, the process is called “point estimation”. If an interval is calculated within which the parameter is likely, in some sense, to lie, the process is called “interval estimation”.

Establishment: An establishment is an enterprise or part of an enterprise that is situated in a single location and in which only a single productive activity is carried out or in which the principal productive activity accounts for most of the value added (2008 SNA, para. 5.14).

Exports of goods and services: Exports of goods and services consist of sales, barter, or gifts, or grants, of goods and services from residents to non-residents (OECD Glossary of Statistical Terms).

Extrapolation: An activity that involves applying statistical methods to sample-based microdata to produce aggregated information that accurately represents the target population.

Formal employment: declared employment, protected by a legal contract, often accompanied by social benefits, identifiable in administrative databases or surveys of establishments.

Forms of tourism: There are three basic forms of tourism: domestic tourism, inbound tourism, and outbound tourism. These can be combined in various ways to derive the following additional forms of tourism: internal tourism, national tourism, and international tourism.

Full-time / part-time employment: according to the contractual or actual weekly working hours; the TSA also uses the concept of full-time equivalent (FTE) to standardise the measurement.

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Goods: Goods are physical, produced objects for which a demand exists, over which ownership rights can be established, and whose ownership can be transferred from one institutional unit to another by engaging in transactions on markets. (2008 SNA, Para. 6.15).

Gross fixed capital formation: Gross fixed capital formation is defined as the value of institutional units' acquisitions less disposals of fixed assets. Fixed assets are produced assets (such as machinery, equipment, buildings, or other structures) that are used repeatedly or continuously in production over several accounting periods (more than one year) (2008 SNA, Para. 1.52).

Gross margin: The gross margin of a provider of reservation services is the difference between the value at which the intermediated service is sold and the value accrued to the provider of reservation services for this intermediated service.

Gross Value Added: Gross value added is the value of output less the value of intermediate consumption (TSA: RMF 2008, Para. 3.32).

Gross Value Added of Tourism Industries (GVATI): Gross value added of tourism industries (GVATI) is the total gross value added of all establishments belonging to tourism industries, regardless of whether all their output is provided to visitors and the degree of specialisation of their production process (TSA: RMF 2008, Para. 4.86).

Imputation: Procedure for entering a value for a specific data item where the response is missing or unusable.

Inbound tourism: Inbound tourism comprises the activities of a non-resident visitor within the country of reference on an inbound tourism trip (IRTS 2008, Para. 2.39).

Inbound tourism consumption: Inbound tourism consumption is the tourism consumption of a non-resident visitor within the economy of reference (TSA: RMF 2008, Figure 2.1).

Inbound tourism expenditure: Inbound tourism expenditure refers to tourism expenditure by a non-resident visitor within the economy of reference (IRTS 2008, Para. 4.15, b).

Indirect employment: set of individuals employed in industries that provide intermediate goods or services to tourism industries (e.g., food production for restaurants, laundry services for hotels).

Informal employment: undeclared employment or employment carried out outside of labour regulations, much more common in street catering, local guide, crafts, or unstructured transport services.

Institutional sector: An aggregation of institutional units on the basis of the type of producer and depending on their principal activity and function, which are considered to be indicative of their economic behaviour.

Institutional unit: The elementary economic decision-making centre is characterised by uniformity of behaviour and decision-making autonomy in the exercise of its principal function.

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Intermediate consumption: Intermediate consumption consists of the value of the goods and services consumed as inputs during production, excluding fixed assets whose consumption is recorded as consumption of fixed capital (2008 SNA, para. 6.213).

International Standard Industrial Classification of All Economic Activities: The International Standard Industrial Classification of All Economic Activities (ISIC) consists of a coherent and consistent classification structure of economic activities based on a set of internationally agreed concepts, definitions, principles, and classification rules. It provides a comprehensive framework within which economic data can be collected and reported in a format that is designed for the purposes of economic analysis, decision-making, and policy-making. The classification structure represents a standard format to organise detailed information about the state of an economy according to economic principles and perceptions. (ISIC Rev.4, Chapter 1, Para. 1).

Internal tourism: Internal tourism comprises domestic tourism and inbound tourism, that is to say, the activities of resident and non-resident visitors within the country of reference as part of domestic or international tourism trips (IRTS 2008, para. 2.40(a)).

International tourism: International tourism comprises inbound tourism and outbound tourism, in other words, the activities of resident visitors outside the country of reference, either as part of domestic or outbound tourism trips, and the activities of non-resident visitors within the country of reference on inbound tourism trips (IRTS 2008, para. 2.40(c)).

Internal tourism consumption: Internal tourism—Internal tourism comprises domestic tourism and inbound tourism, that is to say, the activities of resident and non-resident visitors within the country of reference as part of domestic or international tourism trips (IRTS 2008, Para. 2.40 (a)).

Internal tourism expenditure: Internal tourism expenditure comprises all tourism expenditure of visitors, both resident and non-resident, within the economy of reference. It is the sum of domestic tourism expenditure and inbound tourism expenditure. It includes the acquisition of goods and services imported into the country of reference and sold to visitors. This indicator provides the most comprehensive measurement of tourism expenditure in the economy of reference (IRTS 2008, para. 4.20(a)).

International visitor: An international traveller qualifies as an international visitor with respect to the country of reference if: (a) he/she is on a tourism trip and (b) he/she is a non-resident travelling in the country of reference or a resident travelling outside of it (IRTS 2008, para. 2.42).

Internal visitor: As a visitor travels within his/her country of residence, he/she is a domestic visitor, and his/her activities are part of domestic tourism.

Investigation: Analysis of the characteristics of a given population carried out by collecting data from a sample of this population and estimating its characteristics through the systematic implementation of statistical methods.

Measurement error: Error reading, calculating, or recording a numeric value.

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Meetings, incentives, conferences and exhibitions: To identify the purposes related to the congress, meetings, fairs, and exhibitions industry, trips undertaken for business or professional reasons can be subdivided into two categories: (i) attending meetings, conferences or conventions, trade fairs, and exhibitions, and (ii) other business and professional purposes. The term "congress, meetings, fairs and exhibitions industry" is preferred by organisations such as the International Congress and Convention Association, Meeting of International Professionals, and Reed Travel Exhibitions, as it better reflects the industrial dimension of these activities compared to the acronym of Meetings, Incentives, Conferences, and Exhibitions (MICE).

Metadata: Data that defines and describes other data and processes.

Microdata: Non-aggregated observations or measurements of characteristics of individual units.

Mirror statistics: Mirror statistics are used to conduct bilateral comparisons of two basic measures of a trade flow and are a traditional tool for detecting the causes of asymmetries in statistics (OECD Glossary of Statistical Terms, p. 335).

Nationality: The concept of country of residence of a traveller is different from that of his /her nationality or citizenship (IRTS 2008, para 2.19).

National tourism: National tourism comprises domestic tourism and outbound tourism, which means , the activities of resident visitors within and outside the country of reference, either as part of domestic or outbound tourism trips (IRTS 2008, Para. 2.40(b)).

National tourism consumption: National tourism consumption is the tourism consumption of resident visitors, within and outside the economy of reference. It is the sum of domestic tourism consumption and outbound tourism consumption (TSA: RMF 2008, figure 2.1).

National tourism expenditure: National tourism expenditure comprises all tourism expenditure of resident visitors within and outside the economy of reference. It is the sum of domestic tourism expenditure and outbound tourism expenditure (IRTS 2008, para. 4.20 (b)).

Non-monetary indicators: Data measured in physical or other non-monetary units should not be considered a secondary part of a satellite account. They are essential components, both for the information they provide directly and to analyse the monetary data adequately (2008 SNA, para. 29.84).

Observation unit: The entity on which information is received, and statistics are compiled.

Outbound tourism: Outbound tourism comprises the activities of a resident visitor outside the country of reference, either as part of an outbound tourism trip or as part of a domestic tourism trip (IRTS 2008, para. 2.39 (c)).

Outbound tourism consumption: The tourism consumption of a resident visitor outside the economy of reference (TSA: RMF 2008, figure 2.1).

Outbound tourism expenditure: Outbound tourism expenditure refers to tourism expenditure by a resident visitor outside the economy of reference (International Recommendations on Tourism Statistics 2008, paragraph 4.15, c).

Output: Output is defined as the goods and services produced by an establishment a. excluding the value of any goods and services used in an activity for which the establishment does not assume the risk of using the products in production; and b. excluding the value of goods and services consumed by the same establishment except for goods and services used for capital formation (fixed capital or changes in inventories) or own final consumption (2008 SNA, paragraph 6.89).

Output (main): The main output of an activity should be determined by reference to the value added of the goods sold or services rendered (ISIC rev.4, Para. 114).

Pilot survey: The aim of a pilot survey is to test the questionnaire (pertinence of the questions, understanding of questions by those being interviewed, duration of the interview) and to check various potential sources for sampling and non-sampling errors: for instance, the place in which the surveys are carried out and the method used, the identification of any omitted answers and the reason for the omission, problems of communicating in various languages, translation, the mechanics of data collection and the organisation of fieldwork, etc.

Place of usual residence: The geographical place where the enumerated person usually resides, which is defined by the location of his/her principal dwelling (Principles and Recommendations for Population and Housing Censuses, Revision 2, Paras. 1.461-1.468).

Probability sample: A sample selected by a method based on the theory of probability (random process), that is, by a method involving knowledge of the likelihood of any unit being selected.

Production: May be defined as an activity carried out under the control and responsibility of an institutional unit that uses inputs of labour, capital, and goods and services to produce outputs of goods or services (2008 SNA, para. 6.24).

Production account: The production account records the activity of producing goods and services as defined within the SNA. Its balancing item, gross value added, is defined as the value of output less the value of intermediate consumption and is a measure of the contribution to gross domestic product (GDP) made by an individual producer, industry or sector. Gross value added is the source from which the primary incomes of the SNA are generated and is therefore carried forward into the primary distribution of income account. Value added and GDP may also be measured net by deducting consumption of fixed capital, an estimate representing the decline in value during the period of the fixed capital used in a production process (2008 SNA, Para. 1.17).

Products related to tourism: Their significance within tourism analysis for the economy of reference is recognised, although their link to tourism is very limited worldwide. Consequently, lists of such products will be country-specific (IRTS 2008, para. 5.12).

Purpose for a tourism trip(main): The main purpose of a tourism trip is defined as the purpose in the absence of which the trip would not have taken place (IRTS 2008, para. 3.10).

Classification of tourism trips according to the main purpose refers to nine categories: this typology allows the identification of different subsets of visitors (business visitors, transit visitors, etc.). See also Destination (main destination of a trip) (IRTS 2008, para. 3.14 and Figure 3.1).

Questionnaire and questionnaire design: A questionnaire is a group or sequence of questions designed to elicit information on a subject, or sequence of subjects, from a reporting unit or from another producer of official statistics. Questionnaire design is the design (text, order, and conditions for skipping) of the questions used to obtain the data needed for the survey.

Relevance: The degree to which statistics meet the needs of current and potential users' needs.

Reliability: Closeness of the initial estimated value to the subsequent estimated value.

Reporting unit: The unit that supplies the data for a given survey instance, like a questionnaire or interview. Reporting units may, or may not, be the same as the observation unit.

Residents/non-residents: The residents of a country are individuals whose centre of predominant economic interest is located in its economic territory. For a country, the non-residents are individuals whose centre of predominant economic interest is located outside its economic territory.

Response error: Response errors may be defined as those arising from the interviewing process. Such errors may be due to a number of factors, such as inadequate concepts or questions, inadequate training, interviewer failures, and respondent failures.

Response and non-response Response and non-response to various elements of a survey entail potential errors **Response** refers to participants providing answers to survey questions, while **non-response** occurs when selected individuals do not participate or skip specific items. Both can introduce **errors or bias**, potentially affecting the accuracy and representativeness of the survey results.

Same-day visitor (or excursionist): A visitor (domestic, inbound, or outbound) is classified as a tourist or overnight visitor if his/her trip includes an overnight stay, or as a same-day visitor or excursionist otherwise (IRTS 2008, Para. 2.13).

Sample: A subset of a sampling frame from which elements are selected based on a process with a known probability of selection.

Sampling error: That part of the difference between a population value and an estimate thereof, derived from a random sample, which is due to the fact that only a subset of the population is enumerated.

Sampling frame: A georeferenced or otherwise database on households/enterprises or other specification of the units that define a population to be completely enumerated or sampled.

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Sample survey: a survey that is carried out using a sampling method.

Satellite accounts: There are two types of satellite accounts, serving two different functions. The first type, sometimes called an internal satellite, takes the full set of accounting rules and conventions of the SNA but focuses on a particular aspect of interest by moving away from the standard classifications and hierarchies. Examples are tourism, coffee production, and environmental protection expenditure. The second type, called an external satellite, may add non-economic data or vary some of the accounting conventions or both. It is a particularly suitable way to explore new areas in a research context. An example may be the role of volunteer labour in the economy (2008 SNA, Para. 29.85).

Seasonal employment: employment limited to certain periods of the year depending on the seasonality of tourists demand.

Self-employment: Self-employment jobs are those jobs where remuneration is directly dependent upon the profits (or the potential of profits) derived from the goods or services produced.

Self-employed and unpaid workers include individual operators and non-salaried family workers in tourism businesses

Self-employed workers with employees: Individuals who are self-employed and have hired employees.

Self-employed workers without employees: Individuals who are self-employed without employing any employees.

Services: Services are the result of a production activity that changes the conditions of the consuming units or facilitates the exchange of products or financial assets. They cannot be traded separately from their production. By the time their production is completed, they must have been provided to the consumers (2008 SNA, Para. 6.17).

Share of tourism: Tourism share is the share of the corresponding fraction of internal tourism consumption in each component of supply (Para. 4.51). For each industry, the tourism share of output (in value), is the sum of the tourism share corresponding to each product component of its output (Para. 4.55). For each sector, the tourism share of output (in value) is the sum of the tourism share corresponding to each of the product components of its output (TSA: RMF 2008, Para. 4.55). See also Tourism ratio.

Social transfers in kind: A special case of transfers in kind is that of social transfers in kind. These consist of goods and services provided by general government and non-profit institutions serving households (NPISHs) that are delivered to individual households. Health and education services are the prime examples. Rather than provide a specified amount of money to be used to purchase medical and educational services, the services are often provided in kind to make sure that the need for the services is met. Sometimes the recipient purchases the service and is reimbursed by the insurance or assistance scheme. Such a transaction is still treated as being in kind because the recipient is merely acting as the agent of the insurance scheme (2008 SNA, para. 3.83).

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Standard classification: Classifications that follow prescribed rules and are generally recommended and accepted.

Statistical Data and Metadata Exchange (SDMX): A set of technical standards and content-oriented guidelines, together with an information technology architecture and tools, to be used for the efficient exchange and sharing of statistical data and metadata .

Statistical error: The unknown difference between the retained value and the true value.

Statistical indicator: A data element that represents statistical data for a specified time, place, and other characteristics, and is corrected for at least one dimension (usually size) to allow for meaningful comparisons.

Statistical unit: An entity about which information is sought, and about which statistics are compiled. Statistical units may be identifiable legal or physical entities or statistical constructs.

System of National Accounts: The System of National Accounts (SNA) is the internationally agreed standard set of recommendations on how to compile measures of economic activities in accordance with strict accounting conventions based on economic principles. The recommendations are expressed in terms of a set of concepts, definitions, classifications, and accounting rules that comprise the internationally agreed standard for measuring indicators of economic performance. The accounting framework of the SNA allows economic data to be compiled and presented in a format that is designed for purposes of economic analysis, decision-taking, and policymaking (2008 SNA, Para. 1.1).

Total tourism internal demand: Total tourism internal demand is the sum of internal tourism consumption, tourism gross fixed capital formation, and tourism collective consumption (TSA: RMF 2008, Para. 4.114). It does not include outbound tourism consumption.

Tourism: Tourism refers to the activity of visitors (IRTS 2008, Para. 2.9).

Tourism consumption: Tourism consumption has the same formal definition as tourism expenditure. Nevertheless, the concept of tourism consumption used in the Tourism Satellite Account goes beyond that of tourism expenditure. Besides the amount paid for the acquisition of consumption goods and services, as well as valuables for own use or to give away for and during tourism trips, which corresponds to monetary transactions (the focus of tourism expenditure), it also includes services associated with vacation accommodation on own account, tourism social transfers in kind, and other imputed consumption. These transactions need to be estimated using sources different from information collected directly from the visitors, such as reports on home exchanges, estimations of rents associated with vacation homes, calculations of financial intermediation services indirectly measured (FISIM), etc. (TSA: RMF 2008, Para. 2.25).

Tourism Direct Gross Domestic Products: Tourism direct gross domestic product (TDGDP) is the sum of the part of gross value added (at basic prices) generated by all industries in

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response to internal tourism consumption plus the amount of net taxes on products and imports included within the value of this expenditure at purchasers' prices (TSA: RMF 2008, Para. 4.96).

Tourism Direct Gross Value Added (TDGVA): Tourism direct gross value added (TDGVA) is the part of gross value added generated by tourism industries and other industries of the economy that directly serve visitors in response to internal tourism consumption (TSA: RMF 2008, Para. 4.88).

Tourism expenditure: Tourism expenditure refers to the amount paid for the acquisition of consumption goods and services, as well as valuables, for own use or to give away, for and during tourism trips. It includes expenditures by visitors themselves, as well as expenses that are paid for or reimbursed by others (IRTS 2008, Para. 4.2).

Tourism industries: The tourism industries comprise all establishments for which the principal activity is a tourism characteristic activity. Tourism industries (also referred to as tourism activities) are the activities that typically produce tourism characteristic products. The term tourism industries is equivalent to tourism characteristic activities, and the two terms are sometimes used synonymously in IRTS 2008 (paras. 5.10 and 5.11 and figure 5.1).

Tourism ratio: For each variable of supply in the Tourism Satellite Account, the tourism ratio is the ratio between the total value of tourism share and total value of the corresponding variable in the Tourism Satellite Account expressed in percentage form (IRTS 2008, para. 4.56).

Tourism Satellite Account: The Tourism Satellite Account is the second international standard on tourism statistics, Tourism Satellite Account: Recommended Methodological Framework 2008 (TSA: RMF 2008), that has been developed to present economic data relative to tourism within a framework of internal and external consistency with the rest of the statistical system through its link to the System of National Accounts. It is the basic reconciliation framework of tourism statistics. As a statistical tool for the economic accounting of tourism, the TSA can be seen as a set of 10 summary tables, each with their underlying data and representing a different aspect of the economic data relative to tourism: inbound tourism, domestic tourism and outbound tourism expenditure, internal tourism expenditure, production accounts of tourism industries, the gross value added (GVA) and gross domestic product (GDP) attributable to tourism demand, employment, investment, government consumption, and non-monetary indicators.

Tourism Satellite Account Aggregates: The compilation of the following aggregates, which represent a set of relevant indicators of the size of tourism in an economy, such as internal tourism expenditure, internal tourism consumption, gross value added of tourism industries (GVATI), tourism direct gross value added (TDGVA) and tourism direct gross domestic product (TDGDP) (IRTS 2008, Para. 4.81).

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Tourism sector: The tourism sector, as highlighted in the TSA, is the cluster of production units in different industries that provide consumption goods and services demanded by visitors. Such industries are called tourism industries because visitor acquisition represents such a significant share of their supply that, in the absence of visitors, their production would cease to exist in meaningful quantity.

Tourism single-purpose consumer durable goods: Tourism single-purpose consumer durable goods constitute a specific category of consumer durable goods that includes durable goods that are used exclusively or almost exclusively by individuals while on tourism trips (TSA: RMF 2008, Para. 2.41, and Annex 5).

Tourist (or overnight visitor): A visitor (domestic, inbound or outbound) is classified as a tourist (or overnight visitor), if his/her trip includes an overnight stay, or as a same-day visitor (or excursionist) or otherwise (IRTS 2008, Para. 2.13).

Tourist trip: Trips taken by visitors are tourism trips (IRTS 2008, Para. 2.29).

Tourism Supply and Use Table (TSUT): The TSUT is a comprehensive statistical and analytical tool designed to assess and understand the economic interrelationships associated with tourism within a given economy. It helps to identify both the supply of goods and services generated by tourism activities and their uses across different sectors of the economy. By providing a detailed picture of financial flows within the tourism sector, the TSUT makes it possible to quantify both the direct and indirect contributions of tourism to the national economy. Specifically, it identifies the value added generated by tourism-related industries and their contribution to Gross Domestic Product (GDP).

This framework supports policymakers by supplying critical information for the development of tourism strategies and economic policies, ensuring that decisions are made based on reliable data. In essence, the TSUT is a vital tool for measuring and interpreting the interactions between tourism and the broader economy, thereby, facilitating more effective planning, monitoring, and management of the sector.

Travel group: There are three basic forms of tourism: domestic tourism, inbound tourism, and outbound tourism. These can be combined in various ways to derive the following additional forms of tourism: internal tourism, national tourism, and international tourism. (IRTS 2008, Para. 3.5).

"Travel" item (from the balance of payments): Travel is an item of the goods and services account of the balance of payments. Travel credits cover goods and services for own use or to give away, acquired from an economy by non-residents during visits to that economy. Travel debits cover goods and services for own use or to give away acquired from other economies by residents during visits to other economies (BPM6, Para. 10.86).

Traveling party: A travel party is defined as visitors travelling together on a trip and whose expenditures are pooled (IRTS 2008, Para. 3.2).

Travel/traveller: Travel refers to the activity of travellers. A traveller is someone who moves between different geographical locations, for any purpose and any duration (IRTS

2008, para. 2.4). The visitor is a particular type of traveller and consequently tourism is a subset of travel.

Trip: A trip refers to the travel by a person from the time of departure from his/her usual residence until he/she returns; it thus refers to a round trip. Trips taken by visitors are tourism trips.

Unit of analysis: An entity created by statisticians, through the splitting or combining of observation units with the help of estimations and imputations.

Usual environment: The usual environment of an individual, a key concept in tourism, is defined as the geographical area (though not necessarily a contiguous one) within which an individual conducts his/her regular life routines (IRTS 2008, Para.2.21).

Usual residence: The place of usual residence is the geographical place where the enumerated person usually resides. (Principles and recommendations for population and housing censuses of the United Nations, Paras. 2.16 to 2.18).

Vacation home: A vacation home (sometimes also designated as a holiday home) is a secondary dwelling that is visited by the members of the household mostly for the purposes of recreation, vacation, or any other form of leisure (IRTS 2008, Para. 2.27).

Valuables: Valuables are produced goods of considerable value that are not used primarily for purposes of production or consumption but are held as stores of value over time (2008 SNA, Para. 10.13).

Visit: A trip is made up of visits to different places. The term “tourism visit” refers to a stay in a place visited during a tourism trip (IRTS 2008, Paras. 2.7 and 2.33).

Visitor: A visitor is a traveller taking a trip to a main destination outside his/her usual environment, for less than a year, for any main purpose (business, leisure or other personal purpose) other than to be employed by a resident entity in the country or place visited. These trips taken by visitors qualify as tourism trips. Tourism refers to the activity of visitors [IRTS 2008, Para 2.13].

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ANNEXES

Annex 1: Summary of the Main Differences between the 2008 International Recommendations on Tourism Statistics and the 1993 Recommendations on Tourism Statistics

A.1.1 The 2008 Recommendations update and expand on those of 1993 to ensure greater consistency with updated international macroeconomic frameworks (2008 SNA, BPM6) and to better integrate the growing complexity of the tourism sector. The main differences are as follows:

- **Integrated conceptual framework:** While the 1993 recommendations focused on basic concepts related to visitors and travel, the 2008 recommendations include a comprehensive framework articulating demand, supply, classifications, economic aggregates, and employment.
- **Alignment with other statistical standards:** IRTS 2008 is designed to be fully compatible with the System of National Accounts 2008 (2008 SNA), the six th edition of the Balance of Payments Manual (BPM6), and International Economic Classifications such as ISIC Rev.4 and CPC Ver. 2.
- **Clarification of concepts:** The definitions of visitor, usual environment, duration of trips, or even domestic, inbound, and outbound tourism are more precise and harmonised at the international level.
- **Extension of statistical coverage:** The 2008 recommendations introduce greater consideration of data from the informal sector, services provided by households (e.g. holiday homes), as well as collective tourism consumption.
- **Establishment of an operational framework for the TSA:** The 2008 recommendations provide the foundations of the TSA through a construction of 10 standard tables, allowing the measurement of value added, employment, GFCF, and direct GDP from tourism.
- **Strengthening statistical quality:** The concepts of metadata, dissemination, validation, and inter-institutional cooperation are explained in order to guarantee the transparency, consistency, and comparability of the data produced.

A.1.2 These developments reflect a paradigm shift from simply monitoring tourist flows, moving to a systemic approach of tourism as an economic sector in its own right, requiring regular and integrated measurement that is comparable to other sectors of activity in national accounts.

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Annex 2: Description of the reason for travel

A.2.1 In the context of statistical analysis of tourism, it is essential to understand the diversity of reasons that drive individuals to undertake a trip. These reasons, which vary according to the context, preferences, and needs of each traveller, allow us to better understand tourism demand, guide sectoral policies, and enrich the understanding of international trends. The classification of travel reasons thus offers a precise and detailed analysis, facilitating the interpretation and comparison of tourism flows. From this context, two main categories emerge: personal reasons, and business and professional reasons.

1. **Personal reasons:** this category includes all reasons for tourist travel that do not fall under the category of business and professional reasons (see category 2 Business and professional reasons:
   a. *Holidays, leisure and relaxation:* This category includes, for example, tourism, visits to natural or artificial sites, participation in sporting or cultural events, the practice of a non-professional sport (golf, tennis, diving, surfing, hiking, etc.), the use of beaches, swimming pools and all relaxation and entertainment facilities, cruises, games of chance, summer camps for children and adolescents, rest, honeymoons, fine dining, visits to establishments specialising in well-being (for example, wellness hotels), fitness not associated with medical treatment (in the context of medical treatment, the reason would fall under category 1.4 *Health and medical care*), staying in a second home owned or rented by the household, etc.
   b. *Visits to relatives and friends*: This category includes, for example, activities such as visiting relatives or friends; attending a wedding or funeral or participating in any other family activity; providing short-term care to the sick or elderly, etc.
   c. *Education and training*: This category includes, for example, short-term training courses paid for either by employers (excluding on-the-job training classified under *Business and professional reasons)* or by others; internships which should be identified separately, where appropriate (see Para. 2.66); participation in particular (formal or informal) study programmes, or the acquisition of specific skills within the framework of formal study programmes, including paid studies, language, professional or other special programmes, sabbaticals for academics, etc.
   d. *Health and medical care*: This category includes, for example, services provided by hospitals, consultation centres, convalescent homes, and more generally, health and social establishments; stays in thalassotherapy resorts, climatic health resorts and thermal spas, and in other specialised establishments to receive medical treatments recommended by doctors, including for cosmetic surgery procedures carried out in health establishments. This category only includes short-term treatments, since long-term treatments requiring stays of at least one year do not fall under tourism.

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e. *Religion/pilgrimage*: This category includes, for example, attending religious meetings and events, going on a pilgrimage, etc.

f. *Purchases*: This category includes, for example, the purchase of consumer goods for one's own use or as gifts, excluding resale or any use in a future productive process (cases in which the reason would fall under the category *business and professional reasons*), etc.

g. *Transit*: This category concerns travellers who stop at a place for no specific reason other than to continue their journey to another destination.

h. *Others:* This category includes, for example, voluntary work (not included elsewhere), survey work and migration opportunities, any other unpaid activities undertaken on a temporary basis not included elsewhere, etc.

2. Business and professional reasons:

A.2.2 In accordance with the IRTS 2008, Para. 3.17, this category covers all travel whose main purpose is to carry out activities directly related to the professional sphere, excluding activities paid for by entities resident in the place visited. This includes participation in meetings, conferences, congresses, seminars, trade fairs and exhibitions, travel for commercial negotiations, market prospecting missions or project monitoring, visits to clients or suppliers, participation in continuing education paid for by the employer (excluding on-the-job training itself), stays for representation, consultation or short-term professional services, as well as any similar activity relating to the business sphere. Travel related to participation in professional sports competitions, filming or media productions, or applied research activities may also be classified here when the main purpose remains professional.

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Annex 3: Practical TSA tables

Table 1 - Inbound tourism expenditure by product and visitor category: (Case of TSA Zanzibar, 2019) (in millions of Tanzanian shillings (TZS))

Products	Inbound tourism expenditure		
	Tourists (overnight visitors) (1.1)	Day trippers (1.2)	Visitors (1.3) = (1.1) + (1.2)
A. Consumer products (*)			
A.1. Characteristic tourism products			
1. Visitor accommodation services		x	
1.a. Visitor accommodation services other than 1.b	1,145,940.92	x	1,145,940.92
1.b. Accommodation services associated with all types of vacation home ownership		x	
2. Catering services	70,018.11		70,018.11
3. Railway passenger transport services	-		-
4. Road passenger transport services	73,369.06		73,369.06
5. Water passenger transport services	25,583.19		25,583.19
6. Air passenger transport services	17,191.18		17,191.18
7. Transportation equipment rental services	163.76		163.76
8. Travel agencies and other reservation services	13,024.3		13,024.3
9. Cultural services	434.85		434.85
10. Sports and other recreational services	970.82		970.82
11. Country-specific tourism characteristics			
12. Services characteristic of tourism specific to countries			
A.2. Other consumer products (a)	248,625.53		248,625.53
B.1. Valuables			
TOTAL	**1,695,322**		**1,695,322**

X: Not applicable
(*) The value of "A. Consumer products" is net of gross amounts paid to travel agencies, tour operators and other reservation services (a) If useful and feasible, countries should identify the two components ("tourism-related products" and "non-tourism-related consumer products") separately. In both cases, goods and services should be identified separately, to the extent possible

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Table 2 - Internal tourism expenditure by product, visitor category and type of trip (in millions of CFA francs)

Products	Internal tourism expenditure								
	Internal tourism travel (**)			Outbound tourism travel (**)			All types of travel		
	Tourists (overnight visitors) (2.1)	Day trippers (2.2)	Visitors (2.3) = (2.1) + (2.2)	Tourists (overnight visitors) (2.4)	Day trippers (2.5)	Visitors (2.6) = (2.4) + (2.5)	Tourists (overnight visitors) (2.7) = (2.1) + (2.4)	Day trippers (2.8) = (2.2) + (2.5)	Visitors (2.9) = (2.3) + (2.6)
A. Consumer products (*)	134,582	131,815	266,397	18,744	330	19,074	**153,326**	**132,145**	**285,471**
A.1. Characteristic tourism products	24,504	15,638	40,141	16,368	275	16,644	**40,872**	**15,913**	**56,785**
1. Visitor accommodation services	8,723	X	8,723	7,131	x	7,131	**15,854**	**x**	**15,854**
1.a. Visitor accommodation services other than 1.b	7,907	X	7,907	7,131	x	7,131	**15,038**	**x**	**15,038**
1.b. Accommodation services associated with all types of vacation home ownership	816	X	816	0	x	0	**816**	**x**	**816**
2. Catering services	6,801	4,843	11,643	5,689	155	5,844	**12,489**	**4,998**	**17,487**
3. Railway passenger transport services	0	0	0	0	0	0	**0**	**0**	**0**
4. Road passenger transport services	3,884	5,103	8,988	995	78	1,073	**4,879**	**5,181**	**10,060**
5. Water passenger transport services	42	56	98	0	0	0	**42**	**56**	**98**
6. Air passenger transport services	0	0	0	0	0	0	**0**	**0**	**0**
7. Transportation equipment rental services	312	161	473	676	37	712	**988**	**197**	**1,185**
8. Travel agencies and other reservation services	0	0	0	913	4	917	**913**	**4**	**917**
9. Cultural services	2,090	3,671	5,761	965	2	967	**3,055**	**3,673**	**6,728**
10. Sports and other recreational services	2,652	1,803	4,454	0	0	0	**2,652**	**1,803**	**4,454**
11. Country-specific tourism characteristics	0	0	0	0	0	0	**0**	**0**	**0**
12. Services characteristic of tourism specific to countries	0	0	0	0	0	0	**0**	**0**	**0**
A.2. Other consumer products (a)	110,078	116 178	226,256	2,375	54	2,430	112,454	116,232	228,686
B.1. Valuables			0			0	**0**	**0**	**0**
TOTAL	**134,582**	**131,815**	**266,397**	**18,744**	**330**	**19,074**	**153,326**	**132 145**	**285,471**

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Table 3: Outbound tourism expenditure by product and visitor category (Case of TSA Zimbabwe, 2018) (in USD)

Products	Outbound tourism expenditure (in US$)		
	Tourists (overnight visitors) (3.1)	Day trippers (3.2)	Visitors (3.3) = (3.1) + (3.3)
A. Consumer products (*)			**0**
A.1. Characteristic tourism products			**0**
1. Visitor accommodation services	3,206,284	229,646	3,435,930
1.a. Visitor accommodation services other than 1.b		x	**0**
1.b. Accommodation services associated with all types of vacation home ownership		x	**0**
2. Catering services	18,845,878	2,198,431	21,044,310
3. Railway passenger transport services	672,109	73,091	745,200
4. Road passenger transport services	73,876,555	10,743,416	84,619, 971
5. Water passenger transport services	211,735	11,320	223,055
6. Air passenger transport services	77,960,154	2,523,779	80, 483 ,933
7. Transportation equipment rental services	46,876	8,173	55,049
8. Travel agencies and other reservation services	1,409,431		1,409,431
9. Cultural services			
10. Sports and other recreational services			
11. Country-specific tourism characteristics			
12. Services characteristic of tourism specific to countries			
A.2. Other consumer products (a)	2,774,185	193,356	2,967,540
B.1. Valuables	3,600,876	446 ,153	4,047,029
Other specify	52,081,539	428,854	52,510,394
Visa fees	3,764,596	34,686	3,799,281
TOTAL	238 ,450 ,218	16,890,905	251 ,541, 843

X: Not applicable
(*) The value of "A. Consumer products" is net of gross amounts paid to travel agencies, tour operators and other reservation services (a) If useful and feasible, countries should identify the two components ("tourism-related products" and "non-tourism-related consumer products") separately. In both cases, goods and services should be identified separately, to the extent possible

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Table 4: Domestic tourism consumption by product (Case of TSA Zanzibar, 2019) (in million Tanzanian shillings (TZS))

Products	Domestic tourism spending			Other components of tourism consumption (**)	Consumption of foreign tourism
	Inbound tourism expenditure	Domestic tourism expenditure	Domestic tourism spending		
A. Consumer products (*)	1,695,321.80	5,923.92	1,701,245.72	15,060.22	17 16 305.95
A.1. Characteristic tourism products	1,446,696.27	4,744.61	1 4514 40.88	15,060.22	1,466,501.10
1. Visitor accommodation services	1,145,940.92	175.10	1,146,116.02	3,417.41	1,149,533.43
1.a. Visitor accommodation services other than 1.b	1,145,940.92	175.10	1,146,116.02	-	1,146,116.02
1.b. Accommodation services associated with all types of vacation home ownership				3,417.41	3,417.41
2. Catering services	170,018.11	852.31	170,870.42		170,870.42
3. Railway passenger transport services				81.23	81.23
4. Road passenger transport services	73,369.06	472.13	73,841.18	1,410.24	75,251.42
5. Water passenger transport services	5,583.19	2,621.68	28,204.87		28,204.87
6. Air passenger transport services	17,191.18	357.13	17,548.31	139.19	17,687.50
7. Transportation equipment rental services	163.76		163.76		163.76
8. Travel agencies and other reservation services	13,024.39		3,024.39	0.07	13,024.46
9. Cultural services	434.85	242.40	677.24	19.89	697.13
10. Sports and other recreational services	970.82	23.87	994.69		994.69
11. Country-specific tourism characteristics					
12. Services characteristic of tourism specific to countries				9,992.19	9,992.19
A.2. Other consumer products (a)	248,625.53	1,179.31	249,804.85		249,804.85
B.1. Valuables					
B2. Other non-consumer products					
TOTAL	1,695,321.80	5,923.92	1,701,245.72	28,813.62	1,730,059.34

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Table 5: Production accounts of tourism and other industries (at basic prices) ((Case of TSA Zimbabwe, 2018) (in million USD)

Products	TOURISM INDUSTRIES								
	1. Accommodation for visitors	1.a Accommodation of visitors other than 1.b.	1.b. Accommodation associated with all types of vacation home ownership	2. Restoration	3. Passenger rail transport	4. Road passenger transport	5. Water transport of passengers	6. Air transport of passengers	7. Rental of transport equipment
A. Consumer products (*)	0	0	0						
A.1. Characteristic tourism products	0	0	0						
1. Visitor accommodation services	372.2	0	0						
1.a. Visitor accommodation services other than 1.b									
1.b. Accommodation services associated with all types of vacation home ownership	0								
2. Catering services	448.0			100.5					
3. Railway passenger transport services	0				6.5				
4. Road passenger transport services	0				283.7	74.7			
5. Water passenger transport services	0						65.3		
6. Air passenger transport services	0							130.6	
7. Transportation equipment rental services	0								12.5
8. Travel agencies and other reservation services	0								
9. Sports and leisure	0								
10. Hunting	0								
11. Arts and Crafts	0								
12. Health	0								
A.2. Other consumer products (a)	0								
B.1. Valuables	0								
B.2. Other non-consumer products (**) (b)	0								
I. - TOTAL PRODUCTION (at basic prices)	**820.17**			**100.46**	**290.26**	**74.73**	**65.29**	**130.59**	**12.48**
II.- TOTAL INTERMEDIATE CONSUMPTION (at purchase prices) ©	359.14			57.49	155.94	40.28		62.38	5.09
(I-II)- TOTAL GROSS ADDED VALUE (at basic prices)	**461.03**	**0**	**0**	**42.97**	**134.33**	**34.45**	**65.29**	**68.21**	**7.39**
Employee compensation	335.35			26.08	72.99	22.51		1.51	2.96
Other taxes net of subsidies on production	2.69			0.28	5.38	6.55			
Gross mixed income									
Gross operating surplus	**125.68**	**0**	**0**	**16.89**	**61.34**	**11.94**	**65.29**	**(3.30)**	**4.44**

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Products	TOURISM INDUSTRIES							
	8. Travel agencies and other reservation services	9. Cultural industry	10. Sports and recreational activities	11. Retail trade of goods characteristic of tourism specific to the countries	12. Country-specific tourism industries	TOTAL	Other industries	Production of internal producers (at basic prices)
A. Consumer products (*)	0	0	0			372.2		
A.1. Characteristic tourism products	0	0	0					
1. Visitor accommodation services	0	0	0					372.2
1.a. Visitor accommodation services other than 1.b	0							
1.b. Accommodation services associated with all types of vacation home ownership	0							
2. Catering services	0					554.3		554.3
3. Railway passenger transport services	0					6.5		6.5
4. Road passenger transport services	0					358.5		358.5
5. Water passenger transport services	0					65.3		65.3
6. Air passenger transport services	0					130.6		130.6
7. Transportation equipment rental services	0					12.5		12.5
8. Travel agencies and other reservation services	82.3					82.3		82.3
9. Cultural Service	0	183.0	3.4			186.4		186.4
10. Hunting	0		31.9			31.9		31.9
11. Arts and Crafts	0	1.2	54.4			55.6		55.6
12. Health	0				31.8	31.8		31.8
13. Others				130.8	405.8	536.6		536.6
A.2. Other consumer products (a)	0						37,069.0	37,069.0
B.1. Valuables	0							
B.2. Other non-consumer products (**) (b)	0							
I. - TOTAL PRODUCTION (at basic prices)	**82.27**	**184.27**	**89.66**	**136.56**	**437.65**	**2,424.41**	**37,069**	**39,493**
II.- TOTAL INTERMEDIATE CONSUMPTION (at purchase prices) ©	44.35	119.77	5.20	3.93	231.04	1,084.61	16,583.56	17,668.17
(I-II)- TOTAL GROSS ADDED VALUE (at basic prices)	**37.93**	**64.50**	**84.46**	**132.63**	**206.62**	**1,339.80**	**20,485.41**	**21,825.21**
Employee compensation	17.07	50.41	3.05	1.10	157.65	760.67		
Other taxes net of subsidies on production						14.89	207.88	222.77
Gross mixed income								
Gross operating surplus	**20.86**	**14.10**	**81.41**	**131.53**	**48.96**	**579.13**		

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Table 6 - Total domestic supply and domestic tourism consumption by product (at purchaser prices) (Case of TSA Zanzibar, 2019) (in million Tanzanian shillings (TZS))

Products	1. Accommodation for visitors		1.a. Visitor accommodation services other than		1.b. Accommodation associated with holiday homes		2. Restoration (5.2)		3. Passenger rail transport (5.3)		4. Road passenger transport (5.4)	
	Production	Share of tourism	Production	Share of tourism	Production	Share of tourism	Production	Share of tourism	Production	Share of tourism	Production	Share of tourism
A. Consumer products (*)	1,149,542	871, 675	1,149,542	871,675			262,088	28,176			120,738	1,333
A.1. Characteristic tourism products	1,149,542	871,675	149,542	871,675			262,088	28,176			120,738	1,333
1. Visitor accommodation services	1,149,542	871,675	149,542	871,675								
1.a. Visitor accommodation services other than	1,149,542	871,675	149,542	871,675								
1.b. Accommodation services associated with all types of vacation home ownership												
2. Catering services	448						262,088	8,176			-	-
3. Railway passenger transport services							-	-			-	-
4. Road passenger transport services							-	-			120,738	1,333
5. Water passenger transport services							-	-	-	-	-	
6. Air passenger transport services												
7. Transportation equipment rental services												
8. Travel agencies and other reservation services												
9. Cultural Service												
10. Hunting												
11. Arts and Crafts						x						
12. Health												
13. Others												
A.2. Other consumer products (a)												
B. Non-consumer products												
B.1. Valuables												
B.2. Other non-consumer products (**) (b)												
I. - TOTAL PRODUCTION (at basic prices)	**1,149,542**	**871,675**	**1,149,542**	**871,675**		**x**	**262,088**	**28,176**			**120,738**	**1,333**
II.- Total intermediate consumption (at prices	451 480	342,349	451,480	342,349			126,790	13,631			49,628	548
(I-II)- Total gross added value	**698,062**	**529,327**	**698,062**	**529,327**			**135,298**	**14,546**			**71 111**	**785**
Workers' compensation												
Other taxes net of subsidies on production												
Gross mixed income												
Gross operating surplus												

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Table 6 - Total domestic supply and domestic tourism consumption by product (at purchaser prices) (Case of TSA Zanzibar, 2019) (in million Tanzanian shillings (TZS))(continued)

Products	5. Water transport of passengers		6. Air transport of passengers		7. Rental of transport equipment		8. Travel agencies and other reservation services		9. Cultural industry		10. Sports and recreational activities	
	Production	Share of tourism	Production	Share of tourism	Production	Share of tourism	Production	Share of tourism	Production	Share of tourism	Production	Share of tourism
A. Consumer products (*)	47,448	2,073	18,224	595	362	6	11,974	230	1,854	14	3,645	193
A.1. Characteristic tourism products	47,448	2,073	18,224	595	362	6	11,974	230	1,854	14	3,645	193
1. Visitor accommodation services												
1.a. Visitor accommodation services other than												
1.b. Accommodation services associated with all types of vacation home ownership												
2. Catering services												
3. Railway passenger transport services												
4. Road passenger transport services												
5. Water passenger transport services	47,448	2,073	-	-	-	-	-	-	-	-	-	-
6. Air passenger transport services			18,224	595	-	-	-	-	-	-	-	-
7. Transportation equipment rental services			-	-	362	6	-	-	-	-	-	-
8. Travel agencies and other reservation services			-	-	-	-	11,974	230	-	-	-	-
9. Cultural Service			-	-	-	-	-	-	1,854	14	-	-
10. Hunting			-	-	-	-	-	-	-	-	3,645	193
11. Arts and Crafts			-	-	-	-	-	-	-	-	-	-
12. Health			-	-	-	-	-	-	-	-	-	-
13. Others			-	-	-	-	-	-				
A.2. Other consumer products (a)												
B. Non-consumer products												
B.1. Valuables												
B.2. Other non-consumer products (**) (b)												
I. - TOTAL PRODUCTION (at basic prices)	47,448	2,073	18,224	595	362	6	11,974	230	1,854	14	3,645	193
II.- Total intermediate consumption (at prices	15,918	695	8,595	280	117	2	4,023	77	821	6	1,614	85
(I-II)- Total gross added value	31,530	1,378	9,629	314	246	4	7,951	153	1,033	8	2,031	107
Workers' compensation												
Other taxes net of subsidies on production												
Gross mixed income												
Gross operating surplus												

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Table 6 - Total domestic supply and domestic tourism consumption by product (at purchaser prices) (Case of TSA Zanzibar, 2019) (in million Tanzanian shillings (TZS))(continued)

Products	11. Retail trade of goods characteristic of tourism specific to the countries		12. Country-specific tourism industries		TOTAL		Other industries		Domestic production (at basic prices)		Imports (***)	
	Production	Share of tourism	Production	Share of tourism	Production	Share of tourism	Production	Share of tourism	Production	Share of tourism	Production	Share of tourism
A. Consumer products (*)			44,602	447	1,660,477	903,848	584,782	9,704	5,245,259	894,144	266,085	50,598
A.1. Characteristic tourism products			44,602	447	1,660,477	903,848			1,660,477	903,848	77,688	39,618
1. Visitor accommodation services					149,542	871,675			1,149,542	871,675	50,770	28,841
1.a. Visitor accommodation services other than					1,149,542	871,675			1,149,542	871,675	50,770	28,841
1.b. Accommodation services associated with all types of vacation home ownership												
2. Catering services					262,088	28,176			262,088	28,176	12,094	6,072
3. Railway passenger transport services												
4. Road passenger transport services					120,738	1,333			120,738	1,333	7,880	4,554
5. Water passenger transport services					47,448	2,073			47,448	2,073		
6. Air passenger transport services					18,224	595			18,224	595	885	
7. Transportation equipment rental services					362	6			362	6	19	-
8. Travel agencies and other reservation services					11,974	230			11,974	230	575	
9. Cultural Service					1,854	14			1,854	14	95	-
10. Hunting					3,645	193	-	-	3,645	193	208	152
11. Arts and Crafts					-	-	-	-	-	-	-	-
12. Health			44,602	447	44,602	447			44,602	447	2,546	-
13. Others												
A.2. Other consumer products (a)					-	-	3,584,782	9,704	3,584,782	970,385	188,397	10,980
B. Non-consumer products					-	-	-	-	-	-	-	-
B.1. Valuables					-	-	-	-	-	-	-	-
B.2. Other non-consumer products (**) (b)					-	-	-	-	-	-	-	-
I. - TOTAL PRODUCTION (at basic prices)			44,602	447	1660 477	903 848	584,782	9,704	5,245,259	894,144	266,085	50,598
II.- Total intermediate consumption (at prices			14,348	144	673,333	357,530	138,078	309	1,811,410	354,449	-	-
(I-II)- Total gross added value			30,254	303	987 144	546,318	446,704	6,623	3,433,849	539,695	-	-
Workers' compensation												
Other taxes net of subsidies on production												
Gross mixed income												
Gross operating surplus												

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Table 6 - Total domestic supply and domestic tourism consumption by product (at purchaser prices) (Case of TSA Zanzibar, 2019) (in million Tanzanian shillings (TZS))(continued)

Products	Net taxes on domestically produced and imported products		Trade and transport margins		Domestic supply (at purchase prices)	Domestic tourism consumption	Tourism ratios (%)
	Production	Share of tourism	Production	Share of tourism			
A. Consumer products (*)	414,424	70,958	-	-	5,925,768	1,730,059	-
A.1. Characteristic tourism products	66,410	11,371	-	-	18,04,576	1,470,262	-
1. Visitor accommodation services	42,337	7,249	-	-	1,242,649	1,159,869	-
1.a. Visitor accommodation services other than	42,337	7,249	X	X	1,242,649	1,159,869	93
1.b. Accommodation services associated with all types of vacation home ownership							
2. Catering services	8,544	1,463	X	X	282,726	174,288	62
3. Railway passenger transport services	-	-	X	X	-	-	-
4. Road passenger transport services	7,249	1,241	X	X	135,868	73,922	54
5. Water passenger transport services	-	-	X	X	50,063	29,615	59
6. Air passenger transport services	2,683	459	X	X	21,793	17,548	81
7. Transportation equipment rental services	-	-	X	X	382	303	79
8. Travel agencies and other reservation services	1,529	262	X	X	14,078	13,024	93
9. Cultural Service	-	-	X	X	1,949	677	35
10. Hunting	-	-	X	X	3,853	1,015	26
11. Arts and Crafts	-	-	X	X	-	-	-
12. Health	4,067	696	-	-	51,215	-	-
13. Others							
A.2. Other consumer products (a)	348,014	59,588	-	X	4,121,193	259,797	
B. Non-consumer products	-	-	X	X	-	-	
B.1. Valuables	-	-	X	-	-	-	
B.2. Other non-consumer products (**) (b)	-	-	-	-	-	-	
I. - TOTAL PRODUCTION (at basic prices)	414,424	70,958	-	X	5,925,768	1,730,059.34	
II.- Total intermediate consumption (at prices	-	-	-	-	-	-	
(I-II)- Total gross added value	-	-	-	-	-	-	
Workers' compensation							
Other taxes net of subsidies on production							
Gross mixed income							
Gross operating surplus							

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Table 7: Employment in tourism industries

Tourism industries	Number of establishments	Number of jobs by situation in the profession (*)						Number of hours worked by situation in the profession (*)						Number of full-time equivalent positions by situation in the profession (*)					
		Employees			Independents			Employees			Independents			Employees			Independents		
		H	F	Total	H	F	Total	H	F	Total	H	F	Total	H	F	Total	H	F	Total
1. Accommodation for visitors	0	4,538	5,968	10,506	3,613	2,249	5,862	125,393	178,103	303,496	134,507	68,683	203,190	1,216	2,090	3,306	1,743	648	2,391
1.a. Visitor accommodation services other than 1.b																			
1.b. Accommodation services associated with all types of vacation home ownership																			
2. Restaurant industry		14,726	10,071	24,797	31,112	96,531	127,643	660,489	448,739	1,109,228	1,408,898	4,685,699	6,094,597	10,678	7,489	18,167	21,333	79,135	100,468
3. Railway passenger transport services																			
4. Road passenger transport services		13,059	0	13,059	68,583	2,976	71,559	492,470	0	492,470	2,989,168	105,564	3,094,732	7,740	0	7,740	43,601	877	44,478
5. Water passengers transport service		3,068	0	3,068	5,208	256	5,464	154,474	0	154,474	105,768	3,066	108,835	2,444	0	2,444	569	0	569
6. Air passengers transport services		1,064	0	1,064	0	0	0	57,011	0	57,011	0	0	0	1,064	0	1,064	0	0	0
7. Transportation equipment rental services		3,534	0	3,534	4,574	781	5,355	124,684	0	124,684	151,256	30,205	181,460	1,765	0	1,765	1,310	326	1,636
8. Travel agency and other reservation services		2,312	1,939	4,251	2,768	287	3,055	87,905	75,089	162,994	81,926	7,108	89,034	1,007	1,259	2,266	557	107	664
9. Cultural industry		1,454	1,968	3,422	29,115	20,651	49,766	50 120	60,331	110,451	1,384,709	954,990	2,339,699	611	853	1,464	21,722	17,093	38,815
10. Sports and recreation industry		512	0	512	3,079	1,792	4,871	17,332	0	17,332	96,973	51,362	148,335	198	0	198	1,094	465	1,559
11. Retail trade of goods characteristic of tourism specific to the countries																			
12. Country-specific tourism industries																			
TOTAL	0	**44267**	**19,946**	**64,213**	**148,052**	**125,523**	**273,575**	**1,769,879.32**	**762,262.08**	**2,532,141.4**	**6,353,205.11**	**5,906,677.64**	**12,259,882.7**	**26,723**	**11,691**	**38,414**	**91,929**	**98,651**	**190,580**
(*) during the reference period		4,538	5,968	10,506	3,613	2,249	5,862	125,393	178,103	303,496	134,507	68,683	203,190	1,216	2,090	3,306	1,743	648	2,391

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Table 8 - Gross fixed capital formation of tourism and other industries

Products	TOURISM INDUSTRY								
	1. visitor accommodation (8.1)	1.a Accommodation of visitors other than 1.b. (8.1.a)	1.b. Accommodation associated with all types of holiday home ownership (8.1b)	2. Restaurant industry (8.2)	3. Railway passenger transport (8.3)	4. Road passenger transport (8.4)	5. Water passenger transport (8.5)	6. Air passenger transport	7. Transportation equipment rental services
I. Fixed assets specific to tourism	883	0	0	0	0	4,705	0	0	61
1. Accommodation for visitors	-448	0	0	0	0	99	0	0	35
1.1. Hotels and other visitor accommodation facilities	0	0	0	0	0	0	0	0	0
1.2. Freehold holiday home	0	0	0	0	0	0	0	0	0
1.3. Holiday home under other types of properties	0	0	0	0	0	0	0	0	0
2. Other non-residential buildings and structures specific to the tourism industries	0	0	0	0	0	0	0	0	0
2.1. Restaurants and similar buildings for catering services	0	0	0	0	0	0	0	0	0
2.2. Buildings and infrastructure for long-distance passenger transport	0	0	0	0	0	0	0	0	0
2.3. Buildings intended for cultural and similar services primarily for the use of visitors	0	0	0	0	0	0	0	0	0
2.4. Constructions reserved for sports, leisure and other recreational activities	0	0	0	0	0	0	0	0	0
2.5. Other constructions and structures	0	0	0	0	0	0	0	0	0
3. Passenger transport equipment for tourist purposes									
3.1. By land (including roads and railways)	1,331	0	0	0	0	4,606	0	0	26
3.2. By sea	0	0	0	0	0	0	0	0	0
3.3. By air	0	0	0	0	0	0	0	0	0
4. Other specialised machinery and equipment for the production of tourism-related products	0	0	0	0	0	0	0	0	0
5. Development of land used for tourist purposes	0	0	0	0	0	0	0	0	0
II___ Investments by tourism industries in fixed assets not specific to tourism	8,696	0	0	0	0	398	0	0	2,558
(I + II) TOTAL	**9,580**	**0**	**0**	**0**	**0**	**5,103**	**0**	**0**	**2,619**
Post for the record	0	0	0	0	0	0	0	0	0
III.___ Other non-financial assets (*)									

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Table 8 - Gross fixed capital formation of tourism and other industries (Continued)

Products	8. Travel agencies and other reservation services	9. Cultural industry	10. Sports and recreation industry	11. Retail trade of goods characteristic of tourism specific to the countries	12. Country-specific tourism industries	13. TOTAL	14. Other industries	15. Gross fixed capital formation from tourism (8.15) = (8.13)+(8.14)
I. Fixed assets specific to tourism	442	-993	156	11,911	0	36,414	729,243	765,657
1. Accommodation for visitors	422	-994	118	10,563	0	9,796	614,008	623,804
1.1. Hotels and other visitor accommodation facilities	0	0	0	0	0	0	0	0
1.2. Freehold holiday home	0	0	0	0	0	0	0	0
1.3. Holiday home under other types of properties	0	0	0	0	0	0	0	0
2. Other non-residential buildings and structures specific to the tourism industry	0	0	0	0	0	0	0	0
2.1. Restaurants and similar buildings for catering services	0	0	0	0	0	0	0	0
2.2. Buildings and infrastructure for long-distance passenger transport	0	0	0	0	0	0	0	0
2.3. Buildings intended for cultural and similar services primarily for the use of visitors	0	0	0	0	0	0	0	0
2.4. Constructions reserved for sports, leisure and other recreational activities	0	0	0	0	0	0	0	0
2.5. Other constructions and structures	0	0	0	0	0	0	0	0
3. Passenger transport equipment for tourist purposes						0	0	0
3.1. By land (including roads and railways)	20	1	38	1,348	0	7,370	115,235	122,605
3.2. By sea	0	0	0	0	0	0	0	0
3.3. By air	0	0	0	0	0	0	0	0
4. Other specialised machines and equipment for the production of tourism products	0	0	0	0	0	0	0	0
5. Development of land used for tourist purposes	0	0	0	0	0	0	0	0
II___Investments by tourism industries in fixed assets not specific to tourism	196	36	755	6,609	0	19,248	868,725	887,973
(I + II) TOTAL	**637**	**-957**	**911**	**18,520**	**0**	**55,662**	**1,597,968**	**1,653,630**
Post for the record	0	0	0	0	0	0	0	0
III.___Other non-financial assets (*)								

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Table 9: Collective tourism consumption by product and level of government during the recovery period (in thousands of Kenyan shillings)

Products (*)		Administration level				Post for the record (**)
		National (9.1)	Regional (9.2)	Local (9.3)	Collective tourist consumption (9.4)=(9.1)+(9.2)+(9.3)	Intermediate consumption by tourism industries
85561	Tourism promotion services	230,000	25,000	0		10,000
85562	Visitor Information Services	9,500	10,000	0		5,000
91135	Administrative services supporting commerce, hotels and restaurants	80,000	12,000	0		3,000
91136	Administrative support and tourism services	10,000	7,000	0		10,000
						Partially for:
83700	Opinion research and polling services	10,000	3,000	0		2,000
91260	Police and Civil Protection Services	140,000	2,500	0		
92919	Other education and training services, nec	2,000	5,000	0		1,000
92920	Educational Support Service	100,000	20,000	0		1,000
	Others	20,000	10,000			500
TOTAL		601,500	94,500			32,500

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Table 10: Non-monetary indicators

a. Number of trips and overnight stays by type of tourism and visitor category

	Inbound tourism			Domestic tourism			Outbound tourism		
	Tourist	Excursionists	Visitors	Tourist	Excursionists	Visitors	Tourist	Excursionists	Visitors
Number of trips	99,884	20,496	120,380						
Number of nights	878,979	X			x			x	

b. Outbound tourism: Number of arrivals and overnight stays by means of transport (*)

	Number of arrivals	Number of nights
1. Air transport	99,884	878,979
1.1 Regular flights		
1.2. Non-scheduled flights		
1.3. Private plane		
1.4. Others		
2. Maritime or river transport	20,496	0
2.1. Shipping lines and ferries		
2.2. Cruise ship		
2.3. Yacht		
2.4. Others		
3. Land transport	0	0
3.1. Railway		
3.2. Car or bus and other means of public road transport	0	0
(i) Taxis, limousines and private motor vehicles for hire with driver		
(ii) Rental of a vehicle towed by a man or an animal		
3.4. Private vehicle (capacity of up to 8 people)		
3.5. Rental of vehicles without driver (up to 8 people)		
3.6. Other means of land transport (horseback, bicycles, motorcycles, etc.)		
3.7. On foot		
TOTAL	0	0
(*) In the case of inbound tourism, the variable would be "arrivals"		

c. Number of establishments and capacity by type of accommodation

	Accommodation for visitors in ISIC 55			Real Estate Activities in ISIC 68	
	Short-term accommodation activities	Campgrounds, RV and caravan parks	Other accommodation activities	Real estate activities on own or rented property	Real estate activities on a fixed-price or contract basis
Number of establishments					
Capacity (rooms)					
Capacity (beds)					
Used capacity (rooms)					
Used capacity (beds)					

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d. Number of establishments belonging to the tourism industries classified according to the average number of persons employed

	1 to 4	5 to 9	10 to 19	20 to 49	50 to 99	100 to 249	250 to 499	500 to 999	>1000	TOTAL
Tourism industries										0
1. Accommodation for visitors										0
1.a Visitor accommodation services except 1-b										0
1b. Accommodation services associated with all types of vacation home ownership										0
2. Restaurant industry										0
3. Railway passenger transport services										0
4. Road passenger transport										0
5. Water passengers transport services										0
6. Air passengers transport services										0
7. Transportation equipment rental services										0
8. Travel agencies and other reservation service activities										0
9. cultural industry										0
10. Sports and recreation industry										0
11. Retail trade of goods characteristic of tourism specific to the countries										0
12. Country-specific tourism industries										0
TOTAL	**0**	**0**	**0**	**0**	**0**	**0**	**0**	**0**	**0**	**0**

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Annex 4: Entry/Exit data collection sheet at borders

A. Traveller identification

Name and first names: ……

Gender: ☐ M ☐ F Date of birth: ……

Nationality: ……

Country of usual residence: ……

Profession / main activity: ……

B. Travel information

Mode of transport: ☐ Plane ☐ Road ☐ Train ☐ Boat

Country of origin (entry) / destination (exit): ……

Border crossing point: ……

Entry/exit date: ……

C. Reason for travel

☐ Holidays / leisure
☐ Visit family / friends
☐ Business / professional mission
☐ Conference / training / studies
☐ Health / Medical Care
☐ Religion / pilgrimage
☐ Transit
☐ Other (specify): ……

D. Information about the stay (at the entrance)

Expected length of stay: …… days

Type of accommodation planned: ☐ Hotel ☐ Rental ☐ Family/friends ☐ Second home ☐ Other: ……

Planned expenses: ……
…… (cash)

E. Information about the stay (on departure)

Actual length of stay: …… days

Type of accommodation used: ☐ Hotel ☐ Rental ☐ Family/friends ☐ Second home ☐ Other: ……

Confirmed reason for stay: ……

Declared expenses: ……
(cash)

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Annex 5: Example of a questionnaire for collecting inbound tourism data

No.	Question and filter	Code	Go to
TR0	Border		
TR1	What country do you live in?	……	If Benign ⇒END
TR2	What nationality are you?	……	
TR3	When did you arrive in Benin?	……/……../……	
TR4	How many people, including yourself, did you travel with and whose expenses were covered by you?	/……/…../	
TR4a	How many of these people are under 18?	/……/…../	
TR5	What was the main reason for your visit to Benin?	Employment in an entity resident in Benin 01 Diplomat, consular agent or military officer in service. …… …… 02 Professional driver.……03 Ship crew/air personnel. ……04 In transit at the airport (transfer, onward flight to another country). …… …05 Private travel Visit from relatives/friends ……06 Holidays, leisure and relaxation…..…..… ..…..…..…..… 07 Education and training …… 08 Health and Medical Care …… 09 Religion/pilgrimage…… 10 Purchase ……..…..…..…..…..…..……11 Business trip Individual business trip (e.g., visiting a supplier or customer)……. 12 Conference/congress/seminar……13 Company Meeting/Business Meeting…… 14 Fair or other commercial event……15 Incentive trip (the trip is paid for by your company/organisation)…… 16 Other (please specify)……96	Yes, 02, 03, 04 and 05 ⇒END If 06 to 16 and 96 ⇒ TR6
TR5a	What job do you have in an entity resident in Benin?	Cross-border worker……01 Seasonal worker…… 02 Other 96	⇒END

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TR6	Which of the following activities have you practiced? (multiple answers if possible)	Restaurant/bars/cafes/snack bars. …… has Purchases …… b Concerts/music festival……c Buildings/castles/monuments …… d Excursions. …… e Participation in a cultural event... f Hiking/trekking in the forest/mountains…. g Visit to the national parks ……h Golf …… i Hunting …… j Sports event…… k Theatre……..…..…..…..…..…..…..…… l Family event (wedding, funeral, baptism, first communion, etc.), m Museums…… n Zoo/amusement parks…… o Beach…… p Training/conference/seminar…… q Company visits…… r Other (please specify)…… z	
TR7	How many nights did you spend per type of accommodation during your stay in Benin?	Hotel/pension. …… [ ][ ] abcdefgz Parents/friends……..…… [ ][ ] Youth hostel…… [ ][ ] Second home…… [ ][ ] Rented house/apartment…… [ ][ ] Bed and Breakfast …… [ ][ ] I didn't spend a night... [ ][ ] Other to be specified [ ][ ]	
TR8	By what main means of transport did you arrive in Benin?	Plane …… 01 Car……..…… 02 Bus…… 03 Boat…… 04 Boat/Pirogue……05 Motorcycle ……..…… 06 Bicycle…… 07 Other……..…. 96	IF ≠1 & 3⇒ TR11
TR9	If you arrived in Benin by plane, was it a private or commercial flight?	Private flight ……..…… 1 Commercial flight.. ……..…… 2	If 1 TR11
TR9a	If commercial flight, specify the company	……	⇒ TR11
TR10	If you arrived in Benin by bus, what is the name of the transport company?	……	If TR8=3
TR10a	If you arrived in Benin by bus, where is the transport company located?	Beninese Company 1 Foreign Company 2	If TR8=3
TR11	What means of transport did you use in Benin?	Plane…….. a Personal car…… b Rental car…… c Bus…… d Public transportation…… e Taxi (Taxi)…… f Boat/canoe…..…..…..…..…..…..…..…… g	

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		Motorcycle ……h Bicycle…… i Other means of transport. Please specify…… z	

TR12	Was it an all-inclusive package?	Yes…… 1 Nope…….. 2	if 2 ⇒TR15
TR13	What expense items are included in this package?	International transport a Accommodation b Meals and drinks c Car rental d Local transportation (train, bus, taxi, etc.) e Activities (leisure/sport/culture, etc.) f Other z	
TR14	What is the total cost of the package?		⇒ TR17
TR15	Before your arrival in Benin, what are the amounts per item of expenditure for the trip without a package?	Amount a International transport b Accommodation c Meals and drinks d Car rental e Local transportation (train, bus, taxi, etc.) f Activities (leisure/sport/culture, etc.) z Other	
TR16	What is the total cost of travel expenses without a package incurred before your arrival in Benin?		
TR17	In what currency did you pay?	FCFA…… 1 Naira…….. 2 Euro…… 3 Dollar……. 4 Cedi…… 5 Yuan…….. 6 Yen……. 7 Other…… 96	
TR18	During your stay in Benin, how much did you pay per expense item?	Amount / Currency a International transport b Accommodation c Local transportation (train, bus, taxi, etc.) d Car rental	

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		e	Automotive fuel	
		f	Meals and drinks	
		g	Cultural products	
		h	Sports and leisure products	
		i	Health-related goods and services	
		l	Souvenirs, gifts, etc.	
		k	Textiles, clothing, footwear and leather products	
		L	Tobacco	
		m	Valuables	
		z	Others	
TR19	Overall, were you satisfied with your stay in Benin?		Very unhappy 01 Unhappy 02 Neither dissatisfied nor happy 03 Thrilled 04 Very happy 05	
TR20	Do you visit Benin often?		Several times a year 01 Once a year 02 Every two years/every three years 03 Less often 04 This is my first time in Benin. 05	
TR21	Sex		Female……1 Male……2	
TR22	Age		☐☐	

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Annex 6: Example of a data collection questionnaire for outbound tourism (case of Benin)

No.	Question and filter	Code	Go to
TE0	Border		
TE1	What country do you live in?	……	If ≠ Benin ⇒ END
TE2	Which country(ies) have you visited?	……	
TE3	What nationality are you?	……	
TE4	When did you leave Benin?	……/……../……	
TE5	When did you return to Benin?	……/……../……	
TE6	How many people, including yourself, did you travel with and whose expenses were covered by you?	/……/…../……/	
TE6a	How many of these people are under 18?	/……/…../……/	
TE7	What was the main reason for your trip abroad?	Employment in an entity resident in the country visited …….. 01 Diplomat, consular or military agent in service. …… 02 Professional driver.……03 Ship crew/air personnel. ……04 In transit at the airport (transfer, flight from continuation to another country). …… 05 Private travel Visit from relatives/friends ……06 Holidays, leisure and relaxation…..…..…..…..…..07 Education and training ……08 Health and Medical Care ……09 Religion/pilgrimage……10 Purchase ……..…..…..…..…..…..…..…..……11 Business trip Individual business travel (e.g., visit to a supplier or customer)……. 12 Conference/congress/seminar……13 Company Meeting/Assembly business…… 14 Fair or other event commercial…… 15 Incentive trip (the trip is paid for by your company/organization)…… 16 Other (please specify)……96	If 02, 03, 04 and 05 ⇒END If 06 to 16 and 96 ⇒ TE8
TE7a	What job do you have in an entity resident in the country visited?	Cross-border worker……01 Seasonal worker……02 Other 96	⇒END

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TE8	Which of the following activities did you do while you were abroad? (multiple answers possible)	Restaurant/bars/cafes/snack bars. …… has Purchases ……b Concerts/music festival…… c Buildings/castles/monuments ……d Excursions. ……e Participation in a cultural event f Hiking/trekking in the forest/mountains…. g Visit to national parks …… h Golf …… i Hunting……j Sports event…… k Theater……l Family event (wedding, funeral, m baptism, first communion, etc.)… Museums……n Zoo/amusement parks……o Beach……p Training/conference/seminar……q Company visits…… r Other (please specify)……z	
TE9	How many nights did you stay per type of accommodation during your stay abroad?	Hotel/Motel/Guesthouse. …… abcdefgz Parents/friends……..…… Youth hostel…… Second home…… Rented house/apartment…… Bed and Breakfast …… I didn't spend a night... Other to be specified	
TE10	By what main means of transport did you leave Benin?	Plane ……..……01 Car……...……02 Bus……03 Boat……04 Boat/Pirogue……05 Motorcycle ……..……06 Bicycle……07 Other……..…. 96	IF ≠ 1 & 3 ⇒ TE13
TE11	If you left by plane, was it a private or commercial flight?	Private flight ……..…… 1 Commercial flight. ……...…… 2	If 1 ⇒ TE13
TE11a	if commercial flight, specify the company	……	⇒TE13
TE12	If you left Benin by bus, what is the name of the transport company?	……	If TE10=3
TE12a	If you left Benin by bus, what is the residence of the transport company?	Beninese Company 1 Foreign Company 2	If TE10=3

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TE13	What means of transportation did you use abroad?	Plane…….. a Personal car……b Rental car……c Bus……d Public transportation…… …… e Taxi…… f Boat/canoe ……..…..…..…..…..…..…… g Motorcycle …… h Bicycle…… i Other means of transport. Please specify…z	

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TE14	Was it an all-inclusive package?	Yes..... 1 Nope..... 2	if 2 ⇒TE17
TE15	What expense items are included in this package?	International transport a Accommodation b Meals and drinks c Car rental d Local transportation (train, bus, taxi, etc.) e Activities (leisure/sport/culture, etc.) f Other z	
TE16	What is the total cost of the package?		⇒TE19
TE17	Before your departure from Benin, what are the amounts per expense item for the trip without a package?	Amount a International transport b Accommodation c Meals and drinks d Car rental e Local transportation (train, bus, taxi, etc.) f Activities (leisure/sport/culture, etc.) z Other	
TE18	What is the total cost of travel expenses without a package incurred before your departure from Benin?		
TE19	In what currency did you pay?	FCFA..... 1 Naira..... 2 Euro..... 3 Dollar..... 4 Cedi..... 5 Yuan..... 6 Yen..... 7 Other..... 96	
TE20	During your stay abroad, how much did you pay per expense item?	Amount / Currency a International transport b Accommodation c Local transportation (train, bus, taxi, etc.) d Car rental e Automotive fuel f Meals and drinks g Cultural products h Sports and leisure products i Health-related goods and services l Souvenirs, gifts, etc. k Textiles, clothing, footwear and leather products L Tobacco m Valuables z Others	
TE21	Overall, were you satisfied with your stay abroad? (Choose one answer)	Very unhappy 01 Unhappy 02 Neither dissatisfied nor happy 03 Thrilled 04 Very happy 05	
TE22	Do you travel outside Benin often?	Several times a year 01 Once a year 02 Every two years/every three years 03 Less often 04 This is my first time traveling outside of Benin. 05	
TE23	Sex	Female..... 1 Male..... 2	
TE24	Age		

DRAFT

Annex 7: Example of a domestic tourism collection questionnaire (Case of Benin republic).

https://drive.google.com/file/d/1vRDIT92iEFmOTPDqYTR5wQpp2tfEU5OT/view?usp=drive_link



english
word_Questionnaire t

https://1drv.ms/b/c/397e02b04a8130ef/IQAQ1emlWVL9RbKpJX6709z_AXo_6Ccq8crry8_Uvv1j_TY?e=XetqrX



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Annex 8: List of people who took part in the work of developing the Methodological Guide for Compiling Tourism Satellite Accounts

Country/Institution	Name & Surname	Function/Structure
Benin	AKPAGNONNIDE Mahode Noel	Statistical Engineer in charge of Tourism satellite accounts/INStaD
	ODOUBOUROU Bertrand Wilfrid Shegu Ishola	National Accounts Expert, ECOWAS Commission Consultant for the development of the draft Common Methodological Guide for the Compilation of Tourism satellite account in the Member States of the Community.
Cabo Verde	SANTOS Silvina Maria	Coordinator of the Satellite Accounts Division/ Instituto Nacionale de EstatiscaX
Côte d'Ivoire	SANOGO Vehi Wilfried Khader	National Accountant in charge of the tourism satellite account
	KOTO Ehou M'boya	Deputy Director of Regional Accounts and Sectoral Statistics/National Institute of Statistics
Ghana	BOSU Abraham	Principal Statistician, National Accountant / Ghana Statistical Service (GSS)
	MENSAH Francis Bright	Technical Assistant
Guinee Conakry	ZOKONAN Dore	National Accountant / National Institute of Statistics (NIS)
Guinée Bissau	CORREIA Mendes Moreira Jessica	Technician in charge of national accounts/ Instituto Nacional de Estatística (INE)
Liberia	VINTON Rudi Sieh	Assistant to the Director of National Accounts / Liberia Institute of statistical and Geo-Information services
Niger	ALHADO Oumarou Mariama	Head of Department of the Primary and Informal Sector/ National Institute of Statistics (NIS)
	ALMADJIR Tassiou	Expert in National Accounts
Nigeria	NGWEE Bartholomew Chukwuka	Assistant Chief Statistician/ National Bureau of Statistics (NBS)
	WANIKO Moses yaba	Technical Assistant/ National Bureau of Statistics (NBS)
	AHMADU-BELLO Jalilah	Technical Assistant/ National Bureau of Statistics (NBS)
	YAHAYA Haruna	Technical Assistant
Rwanda	RUDASINGWA Joel	Technical Support (TSA Expert)

Country/Institution	Name & Surname	Function/Structure
SENEGAL	DOUMBOUYA Djibril	National Accountant / National Agency for Statistics and Demography (ANSD)
	MAMADOU Ngalgou Kane	Director of Economic Statistics and National Accounts of Senegal
Sierra Leone	BARRIE Zainab	Statistician/ Statistics Sierra Leone (Stats Sl)
The Gambia	MALACK Sally	Statistician, National Accountant/ Gambia Bureau of Statistics (GBOS)
	JOBARTEH Fatou	Head National Accounts GBOS
Togo	ABDOULAYE Adamou	National Accountant / Togo:Institut Nationale de la Statistique et des Etudes Economique et Demographiques
	ADOLI Koffi Mepanou	Head of National Accounts Department/ Togo:Institut Nationale de la Statistique et des Etudes Economique et Demographiques
Afristat	NGUEMA MEYE Paul-Henri	Director General of AFRISTAT
Ecowas Commission	NDIAYE Baba	Manager of the World Bank's HISWA Project within the ECOWAS Commission
	MAMA Nazir	In charge of the development of the IT platform
	BaMamadou Diang	Sectoral Statistics Officer
Nigeria	CHAYA Sani	Translator/Interpretor