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## **SOME REMARKS ABOUT THE DIFFERENCES BETWEEN SATELLITE ACCOUNTS ON TOURISM**

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# SOME REMARKS ABOUT THE DIFFERENCES BETWEEN SATELLITE ACCOUNTS ON TOURISM

## Introduction

The purpose of this paper is to compare three methodologies for preparing satellite accounts on tourism : (i) that of the revised UN 1993 SNA (chapter 21), (ii) that of the OECD, and (iii) that of the French enlarged SNA. It should be noted that other methodologies are in use, such as that of Statistics Canada, but they will not be examined here.

Three major differences exist among the methods, in particular among the UN 1993 SNA and the OECD methods : the scope of expenditures, the reference either to national or to domestic concepts, the existence or not of tables on financing and beneficiaries.

1. First, the **expenditure** referred to in chapter 21 of the UN 1993 SNA has a wider scope than the **touristic consumption** of the OECD and the French enlarged SNA. The link between the **expenditures** in a satellite account and the **uses of production** of the central framework can be presented.

In the satellite account, the expenditure include, on one hand, a capital expenditure by characteristic producers in the field, but also, on the other hand, some financing elements which are no counterpart of production, in particular the subsidies or some other **transfers specific** to the field.

2. Secondly, the UN 1993 SNA refers to the **national** expenditure while, in the OECD manual, the basic concept is the "**domestic tourism**". The word "domestic" is used to designate a territory as well as the transactions linked to this territory, obtained from direct collection or by using certain accounting rules.

So, as to production, operations are classified as domestic if the corresponding production unit is a resident of the economic territory under study. Thus, for defining "domestic tourism", the OECD manual proposes to refer to supply.

3. At last, the OECD method does not present any **financing and beneficiaries** tables, while the UN 1993 SNA method considers them to be two essential subjects of the satellite accounts. It is true that, as to tourism, specific transfers are not very important ; the beneficiaries are thus often the financing units.

But it must be pointed out that, in that case, many aspects escape analysis such as social tourism or the financing of the capital expenditures.

Beyond these conceptual discrepancies, it should be recalled that two problems are specific to satellite accounts on tourism, by comparison with other satellite accounts : the difficulty of delineating the field of tourism and the calculation of the national expenditure.

1. It is not easy to **delineate the field of tourism** from the classifications used in the central framework, since they do not set apart the touristic products, i.e. the products consumed only by tourists. Contrary to what happens in the other fields, for which characteristic activities are defined through the kind of productive activity, an activity is characteristic of tourism if its production is consumed by tourists. There does not exist, in the classifications of activities and products, an activity "tourism" and a product "tourism".

Therefore, the problem is to identify touristic products, i.e. **the part of the products in the activity/product classifications (HORECA, transports, ...) which is consumed by tourists.**

According to the World Tourism Organisation (WTO), "a tourist is a person who goes to a place (or to a country) other than the one of his/her current residency, but other than the one of his/her normal environment, for a period not superior to 12 months, and whose main motive of visit is other than to exercise a remunerated activity in the visited place (or country), and who spends *at least one night* in a collective or private lodging facility in the visited place (or country)".

This specificity of tourism (it is also found, in an other form, in the environment field) has, as a consequence, that many estimates use, as a starting point, **non monetary data** (number of nights in the lodging facility, number of passenger-km, ...), which, of course, are not found in the central framework. This may lead to some approximations.

2. The calculation of the **national expenditure** assumes the prior calculation of the **domestic expenditure**. For example, in the case of HORECA (hotels-restaurants-café), the purchases of services provided by resident enterprises to non residents and the purchases of services by residents from non resident enterprises are accounted for, with other products, in the "travel" heading in the Balance of Payments.

The commodity flow balance of HORECA services include the final consumption made on the economic territory by resident and non resident households. One obtains therefore the **domestic touristic consumption**.

For calculating the national expenditure, one has to subtract **the consumption by non residents** and add **the purchases of services by residents from non resident enterprises**, both items being drawn from the "travel" heading in the Balance of Payments.

## 1. The UN 1993 SNA methodology

Chapter 21 of the UN 1993 SNA presents three tables (which are linked with one another, see tables 1) : (i) the national expenditure by "users or beneficiaries", (ii) the (ultimate) financing and (iii) the input/output table for characteristic products.

### *a) The national expenditure by "users or beneficiaries"*

**The expenditure is a measure of the efforts devoted to a field by the various agents of the collectivity.** It is defined as the total of actual expenditures on characteristic products plus purchases of connected goods and services and specific transfers. From the financing units' point of view, it is the total of the expenditures made for this purpose. In the UN 1993 SNA, the expenditure includes actual final and intermediate consumption expenditures on specific products, including consumptions corresponding to ancillary productions, capital formation in specific products, capital formation by characteristic activities in non-specific products, and, at last, current capital transfers which are not recorded as counterparts of the preceding uses. For these five elements, only the part which is **consumed or financed by resident units** is recorded. In order to obtain the national expenditure, one has to subtract current and capital uses by resident units, financed by the "rest of the world".

Furthermore, a separation is made between **current expenditures and capital expenditures**. The national current expenditure is the total of final and intermediary consumption expenditures, and of current transfers, from which are subtracted current uses by resident units financed by the rest of the world. The remaining part of the national expenditure is the national capital expenditure.

The UN 1993 SNA method refers to the concepts of users (tourism, research, ...) or of beneficiaries (social protection). The central government is supposed to be, on the whole society's account, the final consumer of the collective services it produces. Individual final consumption expenditures of central government corresponds to expenditures in favour of "individualised" households (health, education, ...).

### *b) The financing*

The analysis of the financing in the UN 1993 SNA considers principally the concept of initial financing units ("ultimate financing units"), i.e. those who pay eventually for the expenditure. However, the UN 1993 SNA points out that one has to separate among the transfers between the units which make the financing in first instance, as intermediaries , and in last instance, in order to prepare a complete set of accounts for the managing entities.

The financing units are market producers, non profit institutions, central government, households (as consumers as well as producers), financial institutions, and the rest of the world. It should be noted that the national expenditure is obtained by subtracting the financing of resident uses by the rest of the world.

The financing of the capital expenditure is of three types : capital transfers from central government or from the rest of the world, loans from the financial sector, and self financing. The boundaries between these three types of financing are complex to define, for example as regards the capital expenditures of large corporations which are engaged in several activities, some of which are not characteristic of the field.

### *c) The input/output table in characteristic products*

Rather than including a producers' account among the principal synthetic tables of the satellite accounts, the UN 1993 SNA prefers a table of **supply and uses for characteristic products and connected goods and services**, on the model of the input/output tables. This table has three parts. **In the first part**, there is a separation, in the columns, of the production of the characteristic producers (market and non market, and, among the former ones, between primary and secondary, and ancillary producers). **The second part** shows the uses of characteristic products, connected goods and services and other products. **The bottom part of the table** gives the breakdown of the value added (compensations of employees, operating surplus, ...). This part can be supplemented with non monetary data, such as number of persons employed, installed equipment units, ...

This table is interesting to present for tourism, since the concept of domestic production has an effective meaning. In this field, the commodity flow balances in products of HORECA, which are characteristic of the field of tourism, may include exports (sales of resident enterprises to non residents) and imports (purchases by residents from non resident enterprises). In the central framework, by contrast, these two amounts do not appear in the commodity flow balance of HORECA products, since they are taken into account, for lack of sufficiently detailed information, along with other products, in the "travel" heading in the Balance of Payments.

The input/output table is established according to the principles ruling the central framework of the UN 1993 SNA : **the production is valued at basic prices**, then the taxes on products, including VAT on products, are added, and the subsidies on products are deducted ; the transport and commercial margins, along with the imports, are also added, in order to obtain the total supply at purchasers' price and, at last, the uses (at purchasers' price). The table is linked to the two other synthetic tables which show the financing and the "users/beneficiaries", as can be seen from the example in tables 1.1, 1.2, and 1.3.

The example provided includes two characteristic products, 1 and 2, and one connected product consumed by households. It is assumed that product 1 is produced by market (principal or ancillary) producers while product 2 is produced by non market producers. The gross capital formation of characteristic market producers is 7.

Table 1

Links between the principal tables of a satellite account in the UN 1993 SNA methodology  
(fictitious example)

Table 1.1 : Commodity flow balances in specific products, in the UN 1993 SNA

Distri buted produc- tion	Imports	VAT, taxes on produc- tion	Subsidies on produc- tion	Total re- sources	Branches  Products	Intermediate consumption				Final con- sumption by hou- seholds	Final con- sumption by gene- ral govern	Total uses
						characteristic branches			other branches			
						market producers		non mar- ket prod.				
						principal	ancillary	principal				
52	9	9	- 2	68	Characte- ristic product 1	1		2	34	31		68
25				25	Characte- ristic product 2						25	25
				10	Conne*- ted products					10		10
					Other products	11	3	10	100			
					Total in- termed. consump..	12	3	12	134			
from which 14 ancillary					Remune- rations	20	11	13				
					Taxes	3						
					Subsidies	- 1						
					Operating surplus	4						
					Total va- lue added	26	11	13				
					Total pro- duction	38	14	25				

National expenditure ... Table 1.2 : ... by "user/beneficiary"

Table 1.3 : ... by ultimate financing unit

Consumption of specific products	Market producers	Non market producers	General government	Households	Total	Market producers	Non market producers	General government	Households	Total
Final consumption										
market products				41	41				41	41
non market products										
individual				10	10			10		10
collective			15		15			15		15
Intermediate consumption										
actual	21	2			23	21		2		23
ancillary	14				14	14				14
Capital formation of characteristic activities	7				7	4	3			7
Transfers	3				3			3		3
Total : National expenditure	45	2	15	51	113	39	3	30	41	113

## 2. The OECD methodology

The OECD methodology proposes a valuation of the domestic expenditure on tourism in which account is taken of the links "supply-uses" of characteristic products.

The OECD satellite accounts include five tables :

- (1) commodity flow balances for characteristic products ;
- (2) operation accounts for touristic producers ;
- (3) consumption expenditures by tourists ;
- (4) capital formation by touristic producers ;
- (5) personnel employed by touristic producers.

One should consider apart the problems of consistency of these tables first with the central UN 1993 SNA, and, secondly, with the methodology in chapter 21 on satellite accounts of the UN 1993 SNA.

### *a) Problems of consistency with the central framework*

(1) As to the first table (**commodity flow balances for characteristic products**), the list of touristic activities is of major importance, since no activity of the classification is strictly touristic<sup>1</sup>. This table contains thus a heading "others" among the uses of touristic products, which corresponds to consumption of touristic products by non tourists. Besides this, the uses cover household, enterprise or administration consumption, and, also, the consumption by non residents.

Two problems can be raised with reference to this table : (i) should imports be included, and (ii) to which extent are the concepts of the central framework not respected ?

(i) The most important problem concerns **imports** : should they be taken into accounts, especially as to HORECA ?

In the commodity flow balances of the central framework, imports of HORECA are not presented apart, since they are included, along with other products, in the "expenditures" of the "travel" heading in the Balance of Payments ; they are subject to a territorial correction in the input/output table. If imports of HORECA are not to be taken into account (as it seems to be the case in the OECD methodology, since it deals with domestic tourism), imports will equal zero for all products except transports.

The author's point of view is the opposite : one of the interesting point of the table under review is to make appear imports of touristic services, in particular for HORECA ; there are several reasons for that position :

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<sup>1</sup> Compared to the OECD list of characteristic activities, which seems to be sufficient, France proposes to isolate the "rental of private dwellings", not at the level of heading 551 "Hotels and other lodging facilities", but at the level of heading 70.2a of the classification ("rental of housing") which corresponds to it.



- imports do not appear in the central framework (see above) ;
- if imports of touristic services are taken into account, it is then possible to calculate a major aggregate of the field , the "**foreign touristic balance**" ;
- this way of proceeding allows the calculation of the "**national consumption by tourists**"

It is therefore proposed here to calculate the imports by taking into account the expenditures made abroad by residents, as they are valued in the satellite account of tourism. It should be pointed out that this will lead to an under estimation, in so far as the calculation does not take into account the purchases of resident excursionists from non resident enterprises.

(ii) The second problem comes from the fact that the table under study does not use exactly the same concepts than the central framework as to supply as well as to uses :

- as to supply, the table does not separate between market and non market producers ; furthermore, it does not show the taxes and the subsidies on products<sup>2</sup> ;
- as to uses, the aggregates are not those of the central framework, i.e. intermediate consumption of market and non market producers, final actual consumption expenditures of households and central government (see table 2).

(2) As to the second table (**operating accounts of touristic producers**), the main problem consists in including the VAT in it. It is proposed to calculate a value added, not including VAT, by characteristic producers of tourism (this is consistent with the principles of the UN 1993 SCN), even if one wants then to calculate the VAT corresponding to this value added and decides to add it and to compare the total value added plus VAT to the GDP, in order to obtain an estimation of the weight of tourism in the total economy, in terms of value added.<sup>3</sup>

(3) the third table (**consumption expenditures by tourists**) permits the calculation of the **domestic touristic consumption**. It is regrettable that it is not possible to separate between consumption of characteristic products and consumption of connected goods and services.

#### *b) Problems of consistency with chapter 21 of the manual on UN 1993 SNA*

The following example shows the main tables of the OECD methodology. There is one characteristic product, product 1, produced by A, this being the principal activity of A (90 units are produced, measured at base prices), and by B, where it is a secondary activity (10 units are produced). In the example, it is assumed that there are imports. The consumption of resident households may therefore include purchases from abroad, for example in the field of HORECA.

<sup>2</sup> However, this problem is not so important as it appears ; there is no opposition against breaking down the first column of the table (production at purchaser's price) into three sub-columns :

- production at basic price ;
- taxes on products (to be added) ;
- subsidies on products (to be subtracted).

<sup>3</sup> It should be recalled indeed that one of the objectives of OECD is to estimate the share of the touristic activity in the GDP of a country, the GDP being calculated all taxes included.

**Table 2 : Links between the two main tables (1) and (3) in the OECD methodology (fictitious example)**

**Table 2.1 : Commodity flow balances in products characteristic of tourism**

	Supply				Uses				
	Production	Imports	VAT	Total	Through organisations	Resident households	Resident enterprises	Non residents	Other <sup>4</sup>
Product 1	100	10	5	115		50	20	15	30
produced by A	90		4	94					
produced by B	10		1	11					

**Table 2.2 : Consumption expenditures by tourists**

Supply	Non resident tourists	Resident excursionists	Resident tourists	Enterprises and central government	Total
product 1 (charact.)	15	9	41	20	85
product (connect.)	6		18		24
total	21	9	59	20	109

The problems of consistency with chapter 21 are numerous. In particular, the national expenditure is not calculated. The OECD manual makes only reference to domestic (and not national) consumption. Furthermore, it does not treat the specific transfers. Then, can the national expenditure be recalculated from the OECD tables ?

This has been attempted from the preceding example, assuming that the principal characteristic producer (A) has engaged 12 units in capital formation. The national expenditure in the example amounts to 100 units.

**Table 3 : An attempt to calculate the National Expenditure according to chapter 21 of the UN 1993 SNA**

	Market producers	Non market producers	Central government	Households	Total
Final consumption				68	68
Intermed.consump.	20				20
Capital formation	12				12
Total	32			68	100

<sup>4</sup> The column "other" in the OECD manual relates to non tourist consumers (local customers, ...). But it excludes the excursionists, whose expenditures should be counted for in the consumption of tourists, in accordance with the WTO guidelines, which propose to deal with "visitors", a concept which include both tourists and excursionists.

### 3. The French satellite account on tourism

The French satellite account on tourism is presented each year to the Commission of tourism accounts.

For **those in charge of the field**, the satellite account on tourism must answer to specific questions, which makes its **objectives somewhat different** from those of other accounts : there is, in particular, a need for estimating the **touristic consumption**, i.e. the **consumption expenditure by tourists**, which does not appear as such in the central framework, because of the classifications used (see the introduction).

The calculation of the **external touristic balance** is also among the aims of the French satellite account on tourism.

The latter presents however some methodological drawbacks. In particular, the analysis of production is not developed, besides the part linked to activities characteristic of tourism. The capital expenditure, even though it is calculated, is not aggregated with the national expenditure on tourism.

It should be noted however that, since several years, an effort has been made in the design of the French satellite account, aimed at getting closer, on one hand, to the guidelines of the World Touristic Organisation (WTO), and, on the other hand, to the methodology in chapter 21 of the manual of the UN 1993 SNA on satellite accounts, and even to the OECD methodology :

- as to WTO guidelines, the main effort has been made toward the identification of the concept of visitor (tourist + excursionist), as it is defined in the WTO manual, following the Ottawa conference ;

- as to UN 1993 SNA, it can be observed that the **expenditures on tourism by central government** (see the provisional results for 1991 - as to central government and public collectivities), the gross fixed capital formation by touristic producers (see the evaluation of touristic investments, some of the results of which have been published by WTO), and, at last, the imputed rents for secondary dwellings, have been recently the subject of evaluations ; this goes toward an harmonisation of concepts, both consistent with the central framework and with the methodology in chapter 21 of the UN 1993 SNA<sup>5</sup>.

- as to the OECD manual, in the French satellite account, it has been attempted to include a column "other" in the synthetic table (see table 4), which corresponds to local customers of HORECA, and which thus allows to get closer to table 1 of the OECD manual.

#### *a) The characteristic activities*

The French satellite account defines characteristic activities as these activities which are nearly exclusively performed for the satisfaction of touristic needs, or these the level of production of which is very directly linked to the touristic phenomenon.

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<sup>5</sup> Furthermore, the analysis of transfers specific to tourism and of the "financing of the capital expenditure" are among the operations engaged in the Direction of Tourism, which is in charge of the co-ordination of the French satellite account on tourism.

Under these conditions, they include principally hotels-restaurants-café (HORECA) and travel agencies, but they exclude transports<sup>6</sup>. However, it can be seen that this delimitation may sometimes be fragile, as it is linked to the classifications and to their degree of detail.

For example, the list established in 1986 in the framework of the French satellite account, referred largely to the most detailed classification used in the central framework, the so-called NAP 600 (Nomenclature of Activities and Products with 600 headings). HORECA is a characteristic activity of tourism because it is presented separately in this classification : one speaks in fact of "characteristic activity individualised in the NAP".

However, many activities cannot be individualised in the NAP, because they are within a detailed level of NAP 600 (for example, "organisers of fairs and salons"), or because these activities have appeared and have developed since the NAP 600 was established ("amusement parks"), or because the touristic activity is closely linked to the non touristic activity ("real estate agencies for seasonal rentals").

### *b) The main aggregates of the French satellite account on tourism*

There are two main aggregates : the touristic consumption and the external touristic balance.

1. The **touristic consumption** is defined as the set of goods and services consumed by tourists during their travel, or for the purpose of their travel, as well as the services provided by the organisms which operate directly for the development of tourism (reception, promotion).

**But this concept is more or less extensive, because of some uncertainty on the limits of the field.**

It should be noted that the French satellite account includes many tables, in particular by types of stays (summer vacations, winter vacations, short leisure stays, business travels, ...), which are pertinent typologies in the field of tourism

2. The other important aggregate is the **external touristic balance**.

By separating resident tourists and non residents, one calculates a national consumption and a domestic consumption.

The external touristic balance is equal to the difference between :

- the consumption which includes the expenditures in France by residents and non residents, as well as the expenditures abroad by residents, from French enterprises (domestic touristic consumption)<sup>7</sup>

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<sup>6</sup> In the French satellite account on tourism, the transport from the place of residence to the place of stay is nevertheless included in the "touristic consumption" (aggregate T2). The aggregate T1, which takes into account the consumption on characteristic products (HORECA, travel agencies, ...), is limited to "consumptions linked to stay". It can thus be said that transport is taken into account as an activity **connected** to tourism.

As to transports, one finds also the problem of identification of the transport of travellers, and thus of tourism. It is, in particular, the case of air transport, for which the distinction between goods and passengers is not made in the CPC. This implies that business tourism is treated as an intermediate consumption.

- and the consumption of residents in France and abroad (national touristic consumption). (see table 4)

**Table 4 : Domestic and national touristic consumption in 1992 (10<sup>9</sup> FF.)**

itors = tourists + excursionists

Non visitors = local customers

	Touristic expenditure				Other expenditures		Total domes- tic expendi- ture	Total nation- al expendi- ture	Total domes- tic expendi- ture includ. excursio- nists	Total nation- al expendi- ture includ. excursio- nists	External touristic balance
	Domestic				by excursion ists	by local custo- mers					
	National										
	Non resi- dents	Resi- dents	Residents abroad from								
	in the territory	in the territory	resident enterpr.	foreign enterpr.							
	1	2	3	4	B	C	5=1+2+3	6=2+3+4	5'=5+B	5''=5+C	5-6
A- Expenditures by visitors	136.5	331.9	42.5	71.1	33.7	99.6	510.9	445.5	544.6	644.2	65.4
1."cash" consumptions	95.1	178.6	16.0	45.0	33.7	99.6	289.7	239.6	323.4	422.9	50.0
2. imputed consumption	5.1	40.9		4.9			46.0	45.8	46.0	46.0	0.2
1+2Consumption linked to stays	100.2	219.5	16.0	49.9	33.7	99.6	335.7	285.4	369.4	468.9	50.3
3. Transports	36.3	87.2	26.5	21.2			150.1	135.0	150.1	150.1	15.1
4.Other touristic expenditures		25.1					25.1	25.1	25.1	25.1	
B. Non market consumption		9.2					9.2	9.2	9.2	9.2	
Total	136.5	341.1	42.5	71.1	33.7	99.6	520.1	454.7	553.8	653.4	

Source : Report of the Commission of tourism accounts of 1992

(This table is somewhat simplified in comparison with the one presented in the report on tourism accounts. In particular, the latter separates the various forms of consumptions from activities characteristic of tourism (HORECA, travel agencies, ...). Furthermore, the external touristic balance of the tourism accounts is different from the value in the heading "travels" of the Balance of Payments, which has a wider scope (except for transports).

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<sup>7</sup> The content of the concepts of "domestic tourism" and "national tourism" will change in the French account, along with the implementation of the base 1990 of National Accounts, because the Overseas departments (French Antilles, French Guyana and Reunion Island) will be included in the national economic territory ; this will have an impact on the content of resident units or persons, as well as on the calculation of the "external touristic balance".

#### 4. Conclusion

As a conclusion, none of the methodologies should be deleted, but some points should be improved, in particular as to inconsistencies with the central framework. Furthermore, as to the French satellite account, a list of basic tables will be proposed.

Two modifications are proposed as to the OECD methodology :

- establish the commodity flow balances (table 1), including imports for all products, and not only for transports ;
- calculate the value added (table 2), excluding VAT.

As to the French method, the present estimates should be carried over, and also the supplementary typologies such as those by **types of stays**. Two tables should be added : "users/beneficiaries" and "financing", taking into account at least the same agents and the same operations as in the UN 1993 SNA. The tables may be, of course, further detailed.

Adversely, if the OECD tables are carried over, the third table of the French enlarged SNA (input/output table for characteristic products) can be deleted, at least at the beginning since it has many uses such as the links with the two other tables as was shown in the related example.

French operations, but, possibly, other countries operations also, should try to evaluate some aspects of tourism, some of which are still not well known :

- *capital formation by characteristic producers of tourism, and its financing*. This valuation is rather complex in France, because the information in the central framework is very aggregated (it uses an aggregation of the nomenclature of activities and products in 40 headings), at least more aggregated than production (600 or 90 headings). The problem of leasing is to be raised in this framework ;
- *final consumption expenditures by central government*. In this matter, the question should be raised as to the possibility of individualising these expenditures and thus if the households are the beneficiaries ;
- *specific transfers of the field* (make a complete list, evaluate them, see how they are dealt with in the central framework and decide if they have to be treated differently in the satellite account) ;
- at last, *establishment of a financing table*.