Figure 1. Proposed Social Accounting Matrix for the Municipality of Guaraquecaba,1989-1994.

RECEIPTS (US$)	EXPENDITURES ($US) ACTIVITIES: Rural Farms	Rural Entre-preneurs	Construction	Food Production	Commercial	Service	Transport.	Government Enterprise
ACTIVITIES Rudimentary Rural Farms Rural Entrepreneurs Construction Manufacturing: Food Production Commercial Service Transportation Government Enterprise TOTAL INTERMEDIATE FACTOR REQUIREMENTS	INTERINDUSTRY TRANSACTIONS MATRIX							
FACTORS Indirect Business Taxes Capital Rent Labor: Household Labor: Salary TOTAL VALUE ADDED	VALUE ADDED MATRIX							
INSTITUTIONS Household: Subsistence Household: Low Household: Medium Household: High Capital for Investment Enterprises & Corporations Government: Municipal Government: State Government: Federal SUM	SALES AND TAXES							
IMPORTS Brasil TOTAL IMPORTS	ACTIVITY IMPORTS							
TOTAL	TOTAL INDUSTRY OUTLAY							

Initial data sources: IBGE, IPARDES, SEFA, and SNIPC

from: Wagner, J.E. 1996. Developing a social accounting matrix to examine tourism in the Area de Protecao Ambiental de Guaraquecaba, Brazil. FPEI Working Paper No. 58.

Figure 1. Proposed Social Accounting Matrix for the Municipality of Guaraquecaba,1989-1994 (continued).

RECEIPTS (US$)	EXPENDITURES ($US) FACTORS: Indirect Bus. Taxes	Capital Rent	Labor: Household	Labor: Salary	INSTITUTIONS Households by income level: Subsistence	Low	Medium	High
ACTIVITIES Rudimentary Rural Farms Rural Entrepreneurs Construction Manufacturing: Food Production Commercial Service Transportation Government Enterprise TOTAL INTERMEDIATE FACTOR REQUIREMENTS					CONSUMPTION OR FINAL DEMAND			
FACTORS Indirect Business Taxes Capital Rent Labor: Household Labor: Salary TOTAL VALUE ADDED								
INSTITUTIONS Household: Subsistence Household: Low Household: Medium Household: High Capital for Investment Enterprises & Corporations Government: Municipal Government: State Government: Federal SUM	DISTRIBUTION				CONSUMPTION OR FINAL DEMAND			
IMPORTS Brasil TOTAL IMPORTS	FACTOR IMPORTS				INSTITUTIONAL IMPORTS			
TOTAL	TOTAL FACTOR OUTLAY				TOTAL INSTITUTIONAL EXPENDITURES			

Initial data sources: IBGE, IPARDES, SEFA, and SNIPC

from: Wagner, J.E. 1996. Developing a social accounting matrix to examine tourism in the Area de Protecao Ambiental de Guaraquecaba, Brazil. FPEI Working Paper No. 58.

Figure 1. Proposed Social Accounting Matrix for the Municipality of Guaraquecaba,1989-1994 (continued).

RECEIPTS (US$)	EXPENDITURES ($US) INSTITUTIONS: Capital for Investment	Enterprises & Corporations	Government: Municipal	State	Federal	EXPORTS: Brasil	TOTAL
ACTIVITIES Rudimentary Rural Farms Rural Entrepreneurs Construction Manufacturing: Food Production Commercial Service Transportation Government Enterprise TOTAL INTERMEDIATE FACTOR REQUIREMENTS	CONSUMPTION OR FINAL DEMAND					ACTIVITY EXPORT	TOTAL INDUS-TRIAL PRODUC-TION
FACTORS Indirect Business Taxes Capital Rent Labor: Household Labor: Salary TOTAL VALUE ADDED						FACTOR EXPORTS	TOTAL FACTOR INCOME
INSTITUTIONS Household: Subsistence Household: Low Household: Medium Household: High Capital for Investment Enterprises & Corporations Government: Municipal Government: State Government: Federal SUM	TRANSFERS					INSTITU-TIONAL EXPORTS	TOTAL INSTITU-TIONAL INCOME
IMPORTS Brasil TOTAL IMPORTS	INSTITUTIONAL IMPORTS					TRANS-SHIP-MENTS	TOTAL IMPORTS
TOTAL	TOTAL INSTITUTIONAL EXPENDITURES					EXPORTS	

Initial data sources: IBGE, IPARDES, SEFA, and SNIPC

from: Wagner, J.E. 1996. Developing a social accounting matrix to examine tourism in the Area de Protecao Ambiental de Guaraquecaba, Brazil. FPEI Working Paper No. 58.

Figure 2. Social Accounting Matrix for the Municipality of Guaraquecaba,1989-1994.

RECEIPTS (US$)	EXPENDITURES ($US) ACTIVITIES Rural Farms	Rural Entre-preneurs	Construction	Food Production	Commercial	Service	Transport.	Government Enterprise
ACTIVITIES								
Rudimentary Rural Farms	218044	-	-	-	-	-	-	-
Rural Entrepreneurs	4037	3302	-	-	-	228	-	-
Construction	-	-	3727	-	373	616	-	-
Manufacturing: Food Production	62	8	-	-	-	3	-	-
Commercial	1869	2445	3116	12714	2210	907	-	-
Service	2056	284	509	-	2267	303	-	-
Transportation	54	6414	2130	24382	5337	617	204	-
Government Enterprise	-	-	-	54528	-	-	-	-
TOTAL INTERMEDIATE FACTOR REQUIREMENTS	226122	12453	9483	91624	10187	2675	204	-
FACTORS								
Indirect Business Taxes	-	6170	145	10981	2092	194	626	-
Capital Rent	241710	204761	15530	281614	57604	27816	14535	-
Labor: Household	155213	47091	4384	436224	934	478	3715	-
Labor: Salary	-	11181	8574	130176	30124	6308	31214	130521
TOTAL VALUE ADDED	396923	269203	28633	858995	90754	34796	50089	130521
INSTITUTIONS								
Household: Subsistence	-	-	-	-	-	-	-	-
Household: Low	-	-	-	-	-	-	-	-
Household: Medium	-	-	-	-	-	-	-	-
Household: High	-	-	-	-	-	-	-	-
Capital for Investment	-	-	-	218112	-	-	-	-
Enterprises & Corporations	-	-	-	-	-	-	-	-
Government: Municipal	-	-	-	-	-	-	-	-
Government: State	-	-	-	-	-	-	-	-
Government: Federal	-	-	-	-	-	-	-	-
SUM	-	-	-	218112	-	-	-	-
IMPORTS								
Brasil	-	135636	35832	572853	39641	53276	94556	-
TOTAL IMPORTS	-	135636	35832	572853	39641	53276	94556	-
TOTAL	623045	417291	73947	1741583	140582	90748	144849	130521

Initial data sources: IBGE, IPARDES, SEFA, and SNIPC

from: Wagner, J.E. 1996. Developing a social accounting matrix to examine tourism in the Area de Protecao Ambiental de Guaraquecaba, Brazil. FPEI Working Paper No. 58.

Figure 2. Social Accounting Matrix for the Municipality of Guaraquecaba,1989-1994 (continued).

RECEIPTS (US$)	EXPENDITURES ($US) FACTORS: Indirect Bus. Taxes	Capital Rent	Labor: Household	Labor: Salary	INSTITUTIONS Households by income level: Subsistence	Low	Medium	High
ACTIVITIES								
Rudimentary Rural Farms					405001	-	-	-
Rural Entrepreneurs					3608	1935	721	1117
Construction					16037	20777	8570	19295
Manufacturing: Food Production					5492	27	10	15
Commercial					69791	12925	6109	9798
Service					22845	39417	9636	10209
Transportation					37133	32588	13759	18766
Government Enterprise					-	-	-	-
TOTAL INTERMEDIATE FACTOR REQUIREMENTS					559906	107669	38805	59200
FACTORS								
Indirect Business Taxes								
Capital Rent								
Labor: Household								
Labor: Salary								
TOTAL VALUE ADDED								
INSTITUTIONS								
Household: Subsistence	-	145026	648038	-	(145026)	-	-	-
Household: Low	-	16742	-	209280	-	(16742)	-	-
Household: Medium	-	3744	-	138819	-	-	(3744)	-
Household: High	-	3682	-	-	-	-	-	(3682)
Capital for Investment	-	-	-	-	-	-	-	76040
Enterprises & Corporations	-	358396	-	-	-	-	-	-
Government: Municipal	5517	-	-	-	-	34	34	99695
Government: State	14691	-	-	-	-	-	517	4653
Government: Federal	-	-	-	-	-	-	375	3371
SUM	20208	527590	648038	348099	(145026)	(16708)	(2818)	180077
IMPORTS								
Brasil	-	315980	-	-	672369	222126	123994	128792
TOTAL IMPORTS	-	315980	-	-	672369	222126	123994	128792
TOTAL	20208	843570	648038	348099	1087249	313087	159981	368070

Initial data sources: IBGE, IPARDES, SEFA, and SNIPC

from: Wagner, J.E. 1996. Developing a social accounting matrix to examine tourism in the Area de Protecao Ambiental de Guaraquecaba, Brazil. FPEI Working Paper No. 58.

Figure 2. Social Accounting Matrix for the Municipality of Guaraquecaba,1989-1994 (continued).

RECEIPTS (US$)	EXPENDITURES ($US) INSTITUTIONS Capital for Investment	Enterprises & Corporations	Government Municipal	State	Federal	EXPORTS Brasil	TOTAL
ACTIVITIES							
Rudimentary Rural Farms	-	-	-	-	-	-	623045
Rural Entrepreneurs	-	-	2086	-	-	400258	417291
Construction	-	-	4553	-	-	-	73947
Manufacturing: Food Production	-	-	18	-	-	1735947	1741583
Commercial	-	-	18699	-	-	-	140582
Service	-	-	3222	-	-	-	90748
Transportation	-	-	3465	-	-	-	144849
Government Enterprise	-	-	130521	(54528)	-	-	130521
TOTAL INTERMEDIATE FACTOR REQUIREMENTS	-	-	162563	(54528)	-	2136205	3362567
FACTORS							
Indirect Business Taxes						-	20208
Capital Rent						-	843570
Labor: Household						-	648038
Labor: Salary						-	348099
TOTAL VALUE ADDED						-	1859914
INSTITUTIONS							
Household: Subsistence	439211	-	-	-	-	-	1087249
Household: Low	102667	-	1140	-	-	-	313087
Household: Medium	19452	-	1710	-	-	-	159981
Household: High	9499	358571	-	-	-	-	368070
Capital for Investment	(218112)	-	30559	-	-	-	106599
Enterprises & Corporations	-	-	176	-	-	-	358571
Government: Municipal	-	-	-	44404	94958	-	244643
Government: State	-	-	-	-	-	-	19861
Government: Federal	-	-	-	-	-	-	3745
SUM	352717	358571	33583	44404	94958	-	2661805
IMPORTS							
Brasil	(246119)	-	48496	29984	(91212)	-	2136205
TOTAL IMPORTS	(246119)	-	48496	29984	(91212)	-	2136205
TOTAL	106599	358571	244643	19861	3745	2136205	

Initial data sources: IBGE, IPARDES, SEFA, and SNIPC

from: Wagner, J.E. 1996. Developing a social accounting matrix to examine tourism in the Area de Protecao Ambiental de Guaraquecaba, Brazil. FPEI Working Paper No. 58.

Figure 3. Social Accounting Matrix for the Municipality of Guaraquecaba normalized by columns,1989 - 1994.

RECEIPTS (US$)	EXPENDITURES ACTIVITIES: Rural Farms	Rural Entre-preneurs	Construction	Food Production	Commercial	Service	Transport.	Government Enterprise
ACTIVITIES								
Rudimentary Rural Farms	0.34997	-	-	-	-	-	-	-
Rural Entrepreneurs	0.00648	0.00791	-	-	-	0.00251	-	-
Construction	-	-	0.05040	-	0.00265	0.00679	-	-
Manufacturing: Food Production	0.00010	0.00002	-	-	-	0.00003	-	-
Commercial	0.00300	0.00586	0.04214	0.00730	0.01572	0.01000	-	-
Service	0.00330	0.00068	0.00689	-	0.01613	0.00334	-	-
Transportation	0.00009	0.01537	0.02881	0.01400	0.03797	0.00680	0.00141	-
Government Enterprise	-	-	-	0.03131	-	-	-	-
TOTAL INTERMEDIATE FACTOR REQUIREMENTS	0.36293	0.02984	0.12823	0.05261	0.07246	0.02948	0.00141	-
FACTORS								
Indirect Business Taxes	-	0.01478	0.00197	0.00630	0.01488	0.00214	0.00432	-
Capital Rent	0.38795	0.49069	0.21001	0.16170	0.40975	0.30652	0.10035	-
Labor: Household	0.24912	0.11285	0.05928	0.25048	0.00664	0.00527	0.02564	-
Labor: Salary	-	0.02679	0.11595	0.07475	0.21428	0.06951	0.21549	1.00000
TOTAL VALUE ADDED	0.63707	0.64512	0.38721	0.49323	0.64556	0.38344	0.34580	1.00000
INSTITUTIONS								
Household: Subsistence	-	-	-	-	-	-	-	-
Household: Low	-	-	-	-	-	-	-	-
Household: Medium	-	-	-	-	-	-	-	-
Household: High	-	-	-	-	-	-	-	-
Capital for Investment	-	-	-	0.12524	-	-	-	-
Enterprises & Corporations	-	-	-	-	-	-	-	-
Government: Municipal	-	-	-	-	-	-	-	-
Government: State	-	-	-	-	-	-	-	-
Government: Federal	-	-	-	-	-	-	-	-
SUM	-	-	-	0.12524	-	-	-	-
IMPORTS								
Brasil	-	0.32504	0.48456	0.32893	0.28198	0.58708	0.65279	-
TOTAL IMPORTS	-	0.32504	0.48456	0.32893	0.28198	0.58708	0.65279	-
TOTAL	1.00000	1.00000	1.00000	1.00000	1.00000	1.00000	1.00000	1.00000

Initial data sources: IBGE, IPARDES, SEFA, and SNIPC

from: Wagner, J.E. 1996. Developing a social accounting matrix to examine tourism in the Area de Protecao Ambiental de Guaraquecaba, Brazil. FPEI Working Paper No. 58.

Figure 3. Social Accounting Matrix for the Municipality of Guaraquecaba normalized by columns,1989 - 1994 (continued).

RECEIPTS (US$)	EXPENDITURES: FACTORS: Indirect Bus. Taxes	Capital Rent	Labor: Household	Labor: Salary	INSTITUTIONS: Households by income level: Subsistence	Low	Medium	High
ACTIVITIES								
Rudimentary Rural Farms					0.37250	-	-	-
Rural Entrepreneurs					0.00332	0.00618	0.00451	0.00303
Construction					0.01475	0.06636	0.05357	0.05242
Manufacturing: Food Production					0.00505	0.00009	0.00006	0.00004
Commercial					0.06419	0.04128	0.03819	0.02662
Service					0.02101	0.12590	0.06023	0.02774
Transportation					0.03415	0.10409	0.08600	0.05099
Government Enterprise					-	-	-	-
TOTAL INTERMEDIATE FACTOR REQUIREMENTS					0.51498	0.34389	0.24256	0.16084
FACTORS								
Indirect Business Taxes								
Capital Rent								
Labor: Household								
Labor: Salary								
TOTAL VALUE ADDED								
INSTITUTIONS								
Household: Subsistence	-	0.17192	1.00000	-	(0.13339)	-	-	-
Household: Low	-	0.01985	-	0.60121	-	(0.05348)	-	-
Household: Medium	-	0.00444	-	0.39879	-	-	(0.02340)	-
Household: High	-	0.00436	-	-	-	-	-	(0.01000)
Capital for Investment	-	-	-	-	-	-	-	0.20659
Enterprises & Corporations	-	0.42486	-	-	-	-	-	-
Government: Municipal	0.27303	-	-	-	-	0.00011	0.00021	0.27086
Government: State	0.72697	-	-	-	-	-	0.00323	0.01264
Government: Federal	-	-	-	-	-	-	0.00234	0.00916
SUM	1.00000	0.62543	1.00000	1.00000	(0.13339)	(0.05337)	(0.01762)	0.48925
IMPORTS								
Brasil	-	0.37457	-	-	0.61841	0.70947	0.77506	0.34991
TOTAL IMPORTS	-	0.37457	-	-	0.61841	0.70947	0.77506	0.34991
TOTAL	1.00000	1.00000	1.00000	1.00000	1.00000	1.00000	1.00000	1.00000

Initial data sources: IBGE, IPARDES, SEFA, and SNIPC

from: Wagner, J.E. 1996. Developing a social accounting matrix to examine tourism in the Area de Protecao Ambiental de Guaraquecaba, Brazil. FPEI Working Paper No. 58.

Figure 3. Social Accounting Matrix for the Municipality of Guaraquecaba normalized by columns,1989 - 1994 (continued).

RECEIPTS (US$)	EXPENDITURES: INSTITUTIONS: Capital for Investment	Enterprises & Corporations	Government: Municipal	State	Federal	EXPORTS: Brasil
ACTIVITIES						
Rudimentary Rural Farms	-	-	-	-	-	-
Rural Entrepreneurs	-	-	0.00853	-	-	0.18737
Construction	-	-	0.01861	-	-	-
Manufacturing: Food Production	-	-	0.00007	-	-	0.81263
Commercial	-	-	0.07643	-	-	-
Service	-	-	0.01317	-	-	-
Transportation	-	-	0.01416	-	-	-
Government Enterprise	-	-	0.53352	(2.74550)	-	-
TOTAL INTERMEDIATE FACTOR REQUIREMENTS	-	-	0.66449	(2.74550)	-	1.00000
FACTORS						
Indirect Business Taxes						-
Capital Rent						-
Labor: Household						-
Labor: Salary						-
TOTAL VALUE ADDED						-
INSTITUTIONS						
Household: Subsistence	4.12023	-	-	-	-	-
Household: Low	0.96312	-	0.00466	-	-	-
Household: Medium	0.18248	-	0.00699	-	-	-
Household: High	0.08911	1.00000	-	-	-	-
Capital for Investment	(2.04610)	-	0.12491	-	-	-
Enterprises & Corporations	-	-	0.00072	-	-	-
Government: Municipal	-	-	-	2.23578	25.35302	-
Government: State	-	-	-	-	-	-
Government: Federal	-	-	-	-	-	-
SUM	3.30883	1.00000	0.13728	2.23578	25.35302	-
IMPORTS						
Brasil	(2.30883)	-	0.19823	1.50972	(24.35302)	-
TOTAL IMPORTS	(2.30883)	-	0.19823	1.50972	(24.35302)	-
TOTAL	1.00000	1.00000	1.00000	1.00000	1.00000	1.00000

Initial data sources: IBGE, IPARDES, SEFA, and SNIPC

from: Wagner, J.E. 1996. Developing a social accounting matrix to examine tourism in the Area de Protecao Ambiental de Guaraquecaba, Brazil. FPEI Working Paper No. 58.

Figure 4. Social Accounting Matrix for the Municipality of Guaraquecaba normalized by rows,1989 - 1994.

RECEIPTS (US$)	EXPENDITURES ACTIVITIES: Rural Farms	Rural Entre-preneurs	Construction	Food Production	Commercial	Service	Transport.	Government Enterprise
ACTIVITIES								
Rudimentary Rural Farms	0.34997	-	-	-	-	-	-	-
Rural Entrepreneurs	0.00967	0.00791	-	-	-	0.00055	-	-
Construction	-	-	0.05040	-	0.00504	0.00833	-	-
Manufacturing: Food Production	0.00004	0.00000	-	-	-	0.00000	-	-
Commercial	0.01329	0.01739	0.02217	0.09043	0.01572	0.00645	-	-
Service	0.02266	0.00313	0.00561	-	0.02498	0.00334	-	-
Transportation	0.00037	0.04428	0.01471	0.16833	0.03685	0.00426	0.00141	-
Government Enterprise	-	-	-	0.41777	-	-	-	-
TOTAL INTERMEDIATE FACTOR REQUIREMENTS	0.06725	0.00370	0.00282	0.02725	0.00303	0.00080	0.00006	-
FACTORS								
Indirect Business Taxes	-	0.30531	0.00720	0.54338	0.10354	0.00962	0.03096	-
Capital Rent	0.28653	0.24273	0.01841	0.33384	0.06829	0.03297	0.01723	-
Labor: Household	0.23951	0.07267	0.00676	0.67315	0.00144	0.00074	0.00573	-
Labor: Salary	-	0.03212	0.02463	0.37396	0.08654	0.01812	0.08967	0.37496
TOTAL VALUE ADDED	0.21341	0.14474	0.01539	0.46185	0.04879	0.01871	0.02693	0.07018
INSTITUTIONS								
Household: Subsistence	-	-	-	-	-	-	-	-
Household: Low	-	-	-	-	-	-	-	-
Household: Medium	-	-	-	-	-	-	-	-
Household: High	-	-	-	-	-	-	-	-
Capital for Investment	-	-	-	2.04610	-	-	-	-
Enterprises & Corporations	-	-	-	-	-	-	-	-
Government: Municipal	-	-	-	-	-	-	-	-
Government: State	-	-	-	-	-	-	-	-
Government: Federal	-	-	-	-	-	-	-	-
SUM	-	-	-	0.08194	-	-	-	-
IMPORTS								
Brasil	-	0.06349	0.01677	0.26816	0.01856	0.02494	0.04426	-
TOTAL IMPORTS	-	0.06349	0.01677	0.26816	0.01856	0.02494	0.04426	-

Initial data sources: IBGE, IPARDES, SEFA, and SNIPC

from: Wagner, J.E. 1996. Developing a social accounting matrix to examine tourism in the Area de Protecao Ambiental de Guaraquecaba, Brazil. FPEI Working Paper No. 58.

Figure 4. Social Accounting Matrix for the Municipality of Guaraquecaba normalized by rows,1989 - 1994 (continued).

RECEIPTS (US$)	EXPENDITURES: FACTORS: Indirect Bus. Taxes	Capital Rent	Labor: Household	Labor: Salary	INSTITUTIONS: Households by income level: Subsistence	Low	Medium	High
ACTIVITIES								
Rudimentary Rural Farms					0.65004	-	-	-
Rural Entrepreneurs					0.00865	0.00464	0.00173	0.00268
Construction					0.21687	0.28097	0.11590	0.26092
Manufacturing: Food Production					0.00315	0.00002	0.00001	0.00001
Commercial					0.49644	0.09194	0.04346	0.06970
Service					0.25175	0.43436	0.10618	0.11250
Transportation					0.25635	0.22498	0.09499	0.12956
Government Enterprise					-	-	-	-
TOTAL INTERMEDIATE FACTOR REQUIREMENTS					0.16651	0.03202	0.01154	0.01761
FACTORS								
Indirect Business Taxes								
Capital Rent								
Labor: Household								
Labor: Salary								
TOTAL VALUE ADDED								
INSTITUTIONS								
Household: Subsistence	-	0.13339	0.59603	-	(0.13339)	-	-	-
Household: Low	-	0.05348	-	0.66844	-	(0.05348)	-	-
Household: Medium	-	0.02340	-	0.86772	-	-	(0.02340)	-
Household: High	-	0.01000	-	-	-	-	-	(0.01000)
Capital for Investment	-	-	-	-	-	-	-	0.71333
Enterprises & Corporations	-	0.99951	-	-	-	-	-	-
Government: Municipal	0.02255	-	-	-	-	0.00014	0.00014	0.40751
Government: State	0.73968	-	-	-	-	-	0.02603	0.23429
Government: Federal	-	-	-	-	-	-	0.10000	0.90000
SUM	0.00759	0.19821	0.24346	0.13078	(0.05448)	(0.00628)	(0.00106)	0.06765
IMPORTS								
Brasil	-	0.14792	-	-	0.31475	0.10398	0.05804	0.06029
TOTAL IMPORTS	-	0.14792	-	-	0.31475	0.10398	0.05804	0.06029

Initial data sources: IBGE, IPARDES, SEFA, and SNIPC

from: Wagner, J.E. 1996. Developing a social accounting matrix to examine tourism in the Area de Protecao Ambiental de Guaraquecaba, Brazil. FPEI Working Paper No. 58.

Figure 4. Social Accounting Matrix for the Municipality of Guaraquecaba normalized by rows,1989 - 1994 (continued).

RECEIPTS (US$)	EXPENDITURES: INSTITUTIONS: Capital for Investment	Enterprises & Corporations	Government: Municipal	State	Federal	EXPORTS: Brasil	TOTAL
ACTIVITIES							
Rudimentary Rural Farms	-	-	-	-	-	-	1.00000
Rural Entrepreneurs	-	-	0.00500	-	-	0.95918	1.00000
Construction	-	-	0.06156	-	-	-	1.00000
Manufacturing: Food Production	-	-	0.00001	-	-	0.99676	1.00000
Commercial	-	-	0.13301	-	-	-	1.00000
Service	-	-	0.03550	-	-	-	1.00000
Transportation	-	-	0.02392	-	-	-	1.00000
Government Enterprise	-	-	1.00000	(0.41777)	-	-	1.00000
TOTAL INTERMEDIATE FACTOR REQUIREMENTS	-	-	0.04835	(0.01622)	-	0.63529	1.00000
FACTORS							
Indirect Business Taxes						-	1.00000
Capital Rent						-	1.00000
Labor: Household						-	1.00000
Labor: Salary						-	1.00000
TOTAL VALUE ADDED						-	1.00000
INSTITUTIONS							
Household: Subsistence	-	-	-	-		-	1.00000
Household: Low	-	0.00364	-	-		-	1.00000
Household: Medium	-	0.01069	-	-		-	1.00000
Household: High	0.97419	-	-	-		-	1.00000
Capital for Investment	-	0.28667	-	-		-	1.00000
Enterprises & Corporations	-	0.00049	-	-		-	1.00000
Government: Municipal	-	-	0.18151	0.38815		-	1.00000
Government: State	-	-	-	-		-	1.00000
Government: Federal	-	-	-	-		-	1.00000
SUM	0.13471	0.01262	0.01668	0.03567		-	1.00000
IMPORTS							
Brasil	-	0.02270	0.01404	(0.04270)		-	1.00000
TOTAL IMPORTS	-	0.02270	0.01404	(0.04270)		-	1.00000

Initial data sources: IBGE, IPARDES, SEFA, and SNIPC

from: Wagner, J.E. 1996. Developing a social accounting matrix to examine tourism in the Area de Protecao Ambiental de Guaraquecaba, Brazil. FPEI Working Paper No. 58.