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THE 1993 SYSTEM OF NATIONAL ACCOUNTS (SNA) SELECTED ISSUES REGARDING ITS IMPLEMENTATION IN THE AFRICAN REGION
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INTRODUCTION

1. During the last two decades, the application of the 1970 SNA (French version) in African countries has not produced more than a few basic tables such as the national consolidated accounts, the Gross Domestic Product (GDP) by branch of economic activity and the uses of GDP, State consumption expenditure, the composition of gross fixed capital formation and, sometimes, an input-output table for a given year. Essentially, the production approach is used while the cost or income approach is not fully tackled although it is found in scattered use here and there in African publications, either in the form of an overall economics table or a depiction of the major accounting elements of institutional sectors other than households.

2. Thus, the statistical services responsible for producing national accounts, have been very severely criticized for generating statistics that fail to meet the genuine needs of users: preparing accounts merely as a routine exercise. Then again, the institution of structural adjustment programmes (SAPs) in African countries since 1980 has further intensified these criticisms, because the demand for precise and immediate information on macro-economic and financial aggregates, incomes and income distribution, public finance and balance-of-payments has become increasingly strong and national accountants cannot satisfy it.

3. The reasons for this national accounting situation in many African countries including the lack of basic statistical data or difficulty in obtaining them, the lack of financial resources and qualified personnel, especially given their extremely high turnover, the lack of technical manuals, the delays due to computer processing and, the policy objectives of international bodies, may well be most often justified, but the obvious and frequent cause is that the national accountants and users alike are ignorant of the techniques and of the possibilities for using national accounting. As it happens, one objective of the SNA revision is to simplify and clarify the current version in order to make it more understandable, both for those who prepare national accounts and the people who use such accounts.

4. During the last two sessions of the Joint Conference, comprehensive reports were presented on the successive development activities in the process of SNA revision which came to an end during the inter-regional meeting held at Aguascalientes, Mexico, in October 1992. During this revision process, African countries worked very actively to ensure that their recommendations and conclusions would be considered in the new SNA and, to a large extent, they have been taken into account.

5. In adopting the SNA in March 1993 at its twenty-seventh session, the Statistical Commission emphasized the importance of SNA implementation and formulated plans of action. For the region, this meeting is the first to concern itself with the exercise and provides a forum for considering and trying to find solutions to the problems exercising the minds of African national accountants.

6. The document comprises four sections. The first gives an overview of the main characteristics of the 1993 SNA, particularly stressing the flexibility and harmonization of the system with international statistical standards. The second examines the priorities in terms of analytical requirements and policies and improvements to be made in the national accounting systems of African countries, gradually over the long-term. Section III deals with the setting up and the development of statistical systems which are the foundation of national accounts. Finally, Section IV, the last section, proposes some backstopping activities which might be provided in the form of technical assistance to help along the implementation of the 1993 SNA in African countries.
SECTION I. MAIN CHARACTERISTICS OF THE 1993 SNA

7. The 1993 SNA rests on the solid foundation of that of 1970 and remains close to it in spirit. It has kept the same central framework for describing the whole economic circuit, enabling analysis of the mechanisms and a behavioral review of transactors by way of:

   (a) The analysis of the production process as creative of product value and as a source of income distributed among the various transactors;

   (b) The review of income-distribution operations, capital and financial flows, as well as the status of resource wealth endowment and its modifications by institutional sector. However, the new SNA also involves numerous changes in the areas of accounting structures, terminology, classification and detailed definitions (See Annex II of SNA).

8. Many of these modifications are in response to guidelines from the United Nations Statistical Commission with regard to the aims of the review which were to simplify and clarify and bring the SNA of 1970 up to date and, finally, to harmonize it as much as possible with other statistical systems. Since then, these objectives seem to have been realized, in that:

   (a) The system is more easily understood and better structured, marked as it is by internal standardization of concepts and nomenclatures;

   (b) It introduces a number of aspects which meet such new analytical requirements as systemic adoption to various situations and to satellite accounts; and

   (c) To a large extent, it is related to other statistics such as those referring to balance of payments, public finance, money and banking, population and employment and industry.

A. Simplification and clarification

9. The aim of the SNA is to simplify the work of national accountants in depicting perpetually changing economies which are also becoming increasingly complex. Thus, the whole situation and the institutional framework of developed countries, developing countries and countries in transition towards the market economy, are taken into consideration and shown in detail. The SNA explains the reasons for applying various processing options, so that national accountants can decide for themselves how to proceed in new situations and within new institutional frameworks.

10. Beyond this general approach, the 1993 SNA brought precision to a number of specific questions, by identifying ways of lessening the obvious complexity. For example, the 1993 SNA:

   (a) Defines the various types of statistical units, accounting rules (elements of assessment, date of recording, totalling, gross or net calculation), the structure, accounting balances and the various sectors and sub-sectors;

   (b) Delineates the concept and the definition of production activity and considers that the illegal nature of an operation is not sufficient reason for excluding it from the accounts;

   (c) Gives a full description of flow and reserve accounts which provide a more complete picture of the resource-wealth of the nation. The stocks in reserve accounts are the result of flows accumulated earlier adjusted by flows during the period under review;
(d) Incorporates the guidelines contained in various United Nations handbooks on reserve accounts and national and sectoral adjustment (Series M no. 60), income distribution (Series M no. 61), constant-price accounts (Series M no. 64) and the tangible assets (Series M no. 68);

(e) Introduces the use of chain indices in formulation of constant-price accounts so that the concepts and accounting rules may be coordinated;

(f) Recommends consideration of certain types of taxes, such as "the value-added tax", which have been used by numerous countries since the 1970 SNA.

B. Updating

11. The world economy has developed since the 1970 SNA was published, twenty-four years ago. Inflation has become a problem central to economic policy. Business communications, computer and finance services have taken on increasing importance. The institutions and the financial markets have become more and more complex and financial instruments have multiplied.

12. To be more specific with regard to Africa, economic policy objectives and options, founded on implementation of structural adjustment programmes and the emergence of such new development themes as population and employment, household living standards, income and expenditure patterns, poverty and the use and future of natural resources have introduced new analytical requirements. African households play a particularly vital role in production since a great deal of such activity is carried out in small units managed by the households themselves. The role of public administrations and non-profit national and international private institutions in financing household consumption has become more important.

13. The 1993 SNA takes all these elements into account and addresses the needs of various users, especially the officials and the economic-policy analysts in both developed and developing countries. Thus:

(a) The impact of inflation is assessed in a separate account related to the revaluation of assets which marks the appreciation or depreciation attributable to variations in the general level of prices and the real appreciation or depreciation resulting from variations in relative prices. Moreover, the SNA includes the gains or losses from any change in terms of trade and these are added to GDP at constant prices so as to obtain a new income aggregate called Gross Domestic Income (GDI);

(b) The role of services in the economy is receiving greater attention and it is acceptable that the services-production period, just as that for goods, may outlast the accounting period;

(c) Precise criteria are established for taking the financial sector into account and for identifying and classifying financial instruments, considering the numerous innovations arising in this area.

14. The 1993 SNA emphasizes flexibility in presenting the very diverse economic situations encountered in developing countries. It shows how to use the order of nomenclatures in establishing, for example, household sub-sectors by professional category in order to prepare social-accounting matrices showing the relationship between income generated by production and income used for household consumption. Other classification systems are possible and they increase the range of instruments available for analyzing poverty and other social problems. Furthermore, the 1993 SNA shows how satellite accounts can be used for presenting conceptual frameworks which differ from the central framework, as is the case with environmental accounting.
C. Harmonization with other international statistical standards

15. Considerable efforts have been successfully made for improved harmonization of the SNA with other international statistical standards. Such harmonization enables effective utilization of the statistical resources within countries as well as within international organizations and increases coordination as well as the data-analysis options open to various users.

16. The harmonization effort was applied to IMF standards on balance of payments, government finance and financial statistics and, it was greatly facilitated by the fact that the IMF is one of the five international organizations that are members of the Inter-secretariat Working Group. The governing principle is that analysis by the SNA of relations with the rest of the world, financial transactions and the Government sector should also be as close as possible to the specialized analysis in the respective IMF manuals. Thus, a number of modifications and/or clarifications have been introduced in both the SNA and the manuals in order to merge the two types of analysis without compromising the specific analytical characteristics of either system. It is in the balance of payments area that the harmonization results are most evident, because the concepts, definitions and nomenclatures of the SNA external transactions accounts are the same as those of the accounting system of the IMF Balance of Payments manual.

17. Similarly, the SNA and the International Standard Industrial Classification of all Economic Activities (ISIC Rev. 3) have been merged. The definitions of statistical units and types of activity are essentially the same.

18. With regard to demographic statistics, the services managing the SNA and those of the International Labour Office (ILO) have collaborated throughout the process for reconciling such definitions as, those for production and for employment. Moreover, the 1993 SNA points to the existence of a formal sector and an informal sector defined according to ILO-established criteria.

SECTION II: PRIORITIES AND IMPROVEMENT OF THE NATIONAL ACCOUNTS OF AFRICAN COUNTRIES

19. As with earlier systems, the 1993 SNA was designed to assist each nation to improve its own national system of accounts in order to meet the needs of users. The problems and the requirements of developing countries have been taken into account since the flexibility of the system allows for the very varied economic situations encountered in developing countries. Thus, its implementation within the region will retain essential, collective and significant characteristics, both from the view point of analysis and from that of the economic policies of African economies. These are:

(a) The dual nature of economies, that is to say, the coexistence of two sectors, the "modern/formal" and the "traditional/informal", which are clearly distinguishable by form of organization, objectives, technologies used, etc.;

(b) The external dependency which is seen in the dominance of foreign interests in the production apparatus, in the importance of foreign trade and by the need to resort to external financing for development policies;

(c) The growing diversity of social situations, that is to say, the emergence of problems of employment, income distribution and consumption levels and structure;
(d) The role of dynamic economic activities and of the public sector which has a dominating position in the economic life of nations and which plays a pivotal role in economic development.

20. The adaptations to be made to the central framework integrate as much as possible these main characteristics following the SNA’s general scheme for the analysis of economic activity.

A. Production-analysis tables

(a) Production and transactions accounts by branch of activity

21. The SNA recommends sectoralization of the economy by distinguishing between "modern/formal" and "traditional/informal" sectoral activities. On one hand, "modern" refers to those activities for which the producers have an accounting system, and on the other hand, to those by producers with no accounting system but which lend themselves to classical business surveys (quasi-enterprises). Thus, the "modern" sector will include activities carried out by businesses, by individual entrepreneurs with sizeable turnover and, by administrations. In other words, these are the establishments which are grouped under the institutional sectors called "Non-Financial Corporations, Financial Institutions and Government". All production units which form a part of the households institutional sector as unincorporated enterprises can be found in the "traditional/informal" sector.

(b) Supply and use balances of major products

22. It is usual to present by product, the balance between available resources (production and imports) and their use (intermediate consumption, final consumption, gross capital formation, exports). It would be done for local and imported products respectively. With regard to local products, two balances would eventually be established for the volume and the value of monetarized (commercialized) and non-monetarized (non-commercialized) production respectively.

(c) Input-Output tables (IOT)

23. All these adaptations are summarized in table 1 which is schematically presented in the Annex. Such an input-output table includes most of the specific characteristics of the African economic realities mentioned earlier:

(i) With the aim of acknowledging the dual nature of economies, the branches of the two sectors are distinguished at the level of transactions. What is more, non-monetary products are singled out at three levels - production, intermediate consumption and final consumption (rural households);

(ii) With the aim of highlighting the degree of dependency of African countries on the outside world, imported products are separated from local products in terms of their intermediate and final uses. Moreover, salaries paid to foreigners form an additional row in the table on transactions accounts;

(iii) With the aim of pinpointing the diversity of social conditions, the household sector is divided into rural and urban households in order to portray the level and the structure of consumption in these categories.
B. Tables for analysis of institutional sector accounts and transactions accounts

(a) Sectoral accounts and rest of the world accounts

24. In setting out a table showing the economy in total, no more than four major resident sectors will be included: Non-Financial Corporations, Financial Institutions, Government and Households, including private, non-profit institutions serving households. In principle, preparing accounts on the three primary sectors is not a problem. These are composed of entities, most of which have a full accounting system. Thus, accounts of the "Households" sector are obtained from the balance.

25. A full survey of all public bodies (essentially publicly financed) should be carried out in the Public Sector, which is a very important one in African countries. Detailed accounts must be set up for the main components of Government: State budget, local communities, social security and parastatal agencies.

(b) Key sector and public sector accounts

26. Since the earlier presentation of institutional sectors does not enable the users of national accounts to achieve very refined economic analysis, the economy has been subdivided into:

(i) activities (agriculture, energy, manufacturing industries, etc...);

(ii) institutional sectors, described in accordance with certain specific criteria (modern/traditional, national/foreign, public/private). (See table 2).

Table 2: Intersecting institutional-sectoral activities

<table>
<thead>
<tr>
<th>Institutional sectors</th>
<th>Activities</th>
</tr>
</thead>
<tbody>
<tr>
<td>Households (UE)</td>
<td>Agriculture</td>
</tr>
<tr>
<td>NFC and FI (modern)</td>
<td>Foreign</td>
</tr>
<tr>
<td></td>
<td>National</td>
</tr>
<tr>
<td></td>
<td>Including:</td>
</tr>
<tr>
<td></td>
<td>private</td>
</tr>
<tr>
<td></td>
<td>public</td>
</tr>
</tbody>
</table>

27. The cross-sectoral activities of institutions enable individualization of the key-sector accounts of the economy. In fact, each case corresponds to a group of enterprises with the same main activity and with characteristics comparable in terms of status, through which the complete sequence of accounts ranging from production to financial transactions could be prepared.

28. "Public-sector" accounts, are established on the basis of Government sector accounts of and those of the NFC and FI "public" sectors (See the total of the "public" row in table 2).
(c) Disaggregation of the households sector

29. As earlier pointed out in the Input-Output table, the "Households" sector is divided into urban and rural categories. Income and expenditure and capital and financial accounts should be established for these two categories on the basis of household budget and consumption surveys.

(d) Transactions accounts

30. Income and expenditure and financial transactions should appear without the need to consolidate them, by singling out institutional sectors which pay out and those which receive, especially for transactions passing through Government channels and for transactions with the rest of the world.

31. The chief accounting lines of an African national accounting system are presented and briefly analyzed from the standpoint of production, by institutional sector and by type of transaction. The central framework appears more complex and inaccessible to African countries. Nevertheless, a well-delineated framework is indispensable for enabling the use of the data collected, which differs from one area to another.

SECTION III: ESTABLISHMENT AND DEVELOPMENT OF STATISTICAL SYSTEMS

32. Adaptation of the central SNA framework presented earlier in Section II, allows description of the situations and assessment of the major aspects characterizing African economies. The implementation exercise rationalizes and coordinates the data from various sources and enables identification of major discrepancies in the statistical information system, thus allowing for the remedial action which is the rationale for such accounting. For this to occur, (i) fundamental statistical tools such as nomenclatures, listings, etc. must be instituted; (ii) all available information for Administration should be developed and used, and finally, (iii) complementary field investigations should be planned, when deemed necessary.

A. Instituting the major tools of the statistical system

(a) Nomenclatures

33. This refers to nomenclatures of products and of activities. A nomenclature makes for the classification of data on a given category, thus enabling the spotting and identification of the component elements. In all countries, various sorts of product nomenclatures exist (statistical survey, customs, planning and other nomenclature), but there is rarely any coherence among them. National statistical services, working closely with all persons and administrations concerned, should draw up a product nomenclature which would be used officially and compulsorily. The nomenclature of activities used in branch accounts should be geared towards identifying product nomenclature at least in detail.

(b) Register of enterprises and establishments

34. Another very useful tool for the national accountant is the Register of enterprises and establishments which makes for ensuring that the accounts adequately cover the corresponding institutional sectors. This Register should be regularly updated and, in the future, should include production units in the informal sector.
(c) Institutional sectors

35. One of the chief tasks of the national accountant is to give a precise definition of institutional sectors in order to make it very clear what elements of the economy will be described. In fact, it is important that each basic unit should fit into one and only one institutional sector. However, while some sectors may be defined by ownership (companies by legal or accounting criteria) others (such as public administrations) would necessarily be defined by their component elements if only to avoid excluding certain sections of the economy.

B. Development and use of administrative data

36. The complaints made regarding the lack of data for preparing national accounts do not mean that there is little statistical data available. There is generally more than can be processed, but they do not equally cover all areas of national economies. The modern economic sector is very well covered although the traditional sector trends to be considered in national accounting more by estimates based on all the indicators which can be collected.

37. To date, African countries have generally used only the "product" approach in estimating GDP. However, the integrated nature of the SNA requires that users also employ the accounting framework of institutional sectors in analyzing distribution, redistribution and financial flows. It is in this spirit that sectoral accounting plans or procedures have been instituted to supply accurate, speedy and regular data on the current activities of major transactors - business accounts, government accounts and sectoral accounting systems for agriculture, posts and telecommunications offices, etc. The rationale for SNA harmonization with other international statistical standards follows the same reasoning.

38. These various sources normally make it possible to prepare the following various kinds of detailed accounts:

(a) Goods and services, branch and non-financial corporations accounts

The required data sources for such accounts are:

(i) The end-of-year accounting documents annually compiled by businesses containing in addition to the accounts themselves, statistical tables sharing, among other things, the break-down of production and purchases by product, in volume and value;

(ii) External trade, that is, the volumes and values of imports and exports by product;

(iii) Various sectoral accounting plans.

(b) Accounts of Government and Financial Institutions, accounts of transactions with the rest of the world and financial transactions accounts

It is possible to get data on:

(i) the public financial statistics derived from the financial enactments implemented, Treasury accounts and various budgets covering the sector;

(ii) the balance of payments;
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(iii) sectoral accounting systems for banks, insurance companies and financial institutions;

(iv) banking statistics originating from the Central Bank.

(c) Complementary investigations

39. Administrative data are, inherently fraught with a number of deficiencies. To remedy this situation, a fairly large number of statistical surveys have been conducted including population and housing surveys, agricultural and industrial surveys and budget consumption surveys. Some of these operations should be conducted every five years to supplement the annual administrative source-data. This is the case especially with:

(i) agricultural censuses or surveys for data collection on agricultural production, producer prices and the structure of agricultural enterprises;

(ii) industrial censuses or surveys which constitute the main sources of data about products, intermediate consumption or purchases (globally or by product), the operating account, investment etc.;

(iii) the survey of household consumption patterns; and

(iv) most importantly, specific surveys of the informal sector.

D. Awareness creation

40. Finally, in order to guarantee the success of all these measures, appropriate action should be taken to impress upon government authorities and others having the basic data the importance of the national accounting system in: (a) evaluating past and current economic performance, and (b) short-, medium- and long-term economic forecasting. Such awareness building, through seminars and workshops, will enable each of the two groups to assume its specific responsibility in the judicious implementation of SNA recommendations.

SECTION IV: TECHNICAL BACKSTOPPING FOR SNA IMPLEMENTATION

41. The 1993 SNA is a highly detailed theoretical piece of work which constitutes a reference handbook for national accountants. Similarly, it serves as an introductory guide for persons interested in national accounting and provides detailed explanations to users on the reasons behind the approaches adopted. Consequently, its implementation should not have posed problems. However, it soon became evident that enabling support from international organizations (such as ECA) and from bilateral and multilateral donors was required. Such assistance was required for initial and advanced training of staff the preparation and publication of practical handbooks on implementing the system and the provision of advisory services for the preparation of national accounts.

A. Training

42. Staff training and development are services which inherently guarantee, to a large extent, the success of SNA implementation. Such activity can take the form of seminars/workshops, or training courses abroad in these national statistical services of developed countries that do national accounting. Two types of seminars/workshops are envisaged:
(a) One type for national accountants to acquaint them with SNA conceptual frameworks, definitions and accounting rules;

(b) The other type for national accountants and the users of accounts. The subjects treated will include the preparation of flow charts of national economies, national accounts and how they can be tailored to meet user needs and the techniques for using such accounts.

B. Handbooks

43. Handbooks which will serve as practical guides for national accountants will be prepared and published. They will provide data on primary sources of statistics, preparation of tables and worksheets, the relationships between SNA compilations and those of related statistical systems and use of national accounts for analytical and policy-making purposes.

C. Advisory services

44. These involve helping African countries to prepare their national accounts, through short-term missions by experts (two to three weeks). Experts should be present at frequent intervals but not permanently, and the maximum time limit between two missions should not exceed six months. During this period, national technicians should work alone and sometimes take initiatives provided they discuss the solutions adopted during the follow-up missions. This therefore means long-term technical assistance programmed over time, the effectiveness of which will depend on the stability of the teams of national experts, which is a necessary condition for successful operations.

CONCLUSION

45. The various issues raised in this document concerning implementation of the 1993 SNA in the African region attempt to find a solution to the problems posed for African national accountants by the deterioration in the keeping of national accounts in recent years in terms of product quality and periodicity of publication. To curb this trend, the form and the content of tables should be tailored to the specific needs of users.

46. In this regard, it is worth pointing out that the instruments offered by the new SNA:

(a) Are better suited for describing the economy and underscore certain characteristics that are important for general economic analysis;

(b) Contribute to improved use of accounts in economic planning and forecasting; and

(c) Help to develop the statistical system by showing up its deficiencies and/or its shortcomings.

47. Currently, much is expected of the national accounting system and it is up to national experts to make it work by mastering the new SNA standards, new techniques and working methods and improve the use of available statistical sources. International organizations, donors and African countries themselves are becoming increasingly cognizant of the efforts needed to produce reliable and regular accounts and stand ready to fund such efforts.
<table>
<thead>
<tr>
<th>Products</th>
<th>Total I.C</th>
<th>Non-commercialized</th>
<th>Total Domestic</th>
</tr>
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<tbody>
<tr>
<td>Local products</td>
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<tr>
<td>Non-market production</td>
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<tr>
<td>Market production</td>
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<tr>
<td>Branches</td>
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<tr>
<td>Final household consumption</td>
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<td></td>
</tr>
<tr>
<td>Rural</td>
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<td></td>
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<td>Urban</td>
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<tr>
<td>Non-commericalized</td>
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<tr>
<td>Imports C.I.F</td>
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<tr>
<td>Imports duties and taxes</td>
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<tr>
<td>Value added</td>
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<tr>
<td>Non-domestic</td>
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<tr>
<td>Total resources</td>
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<tr>
<td>Salaries of nationals</td>
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<tr>
<td>Expatriate salaries</td>
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<tr>
<td>Other elements of value-added</td>
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<td></td>
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<tr>
<td>Total I.C</td>
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<td>Rural</td>
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<td>Final household consumption</td>
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**Annex**

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