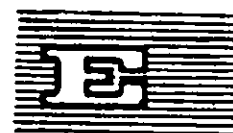


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ADAPTATION OF THE PROPOSED SNA FOR AFRICAN COUNTRIES

65-2497

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I. INTRODUCTION

1. This paper sets out a proposal for adapting the system of accounts and tables outlined in "A System of National Accounts (Proposal for the Revision of SNA, 1952)", E/CN.3/320, to the circumstances of developing countries.

2. It was recognized in that document that while the full system of accounts and tables provided suitable goals for national accounting and statistical advancement in these countries, it needed to be accommodated to their present stage of economic and statistical development. At the thirteenth session, the Statistical Commission, agreed that this should be done at an early stage in the further work of reviewing the SNA. Accommodations are required from the point of view of the structural aspects of the economy and the choice of policy instruments that characterized a number of developing countries, as well as from the point of view of the statistics that are available.

3. In view of the spectrum of statistical development presented by the developing countries and the fact that the full system seems a suitable ultimate goal, the accommodation in terms of available statistics is approached in this paper in terms of suggesting broad orders of priorities in the compilation of the various accounts and tables of the system. The criterion of general availability, relative difficulty, etc. of data and the urgency with which data are required, served as guidelines for setting up priorities.

4. However, the special structural circumstances of a number of developing countries involved the introduction of certain new classifications, the detailing of other classifications and the extension of some of the tables and accounts of the system. The changes proposed reflect differences in the degree of diversification in economic activity between the developing and developed countries, the coexistence in the developing countries of markedly different levels of technology and economic advancement, the strategic importance of certain problems and activities in the case of the developing countries, and the availability of information in these countries.

Such circumstances will vary from one developing country to another; and some of the special features proposed in this paper will apply to certain countries more than to others. The adaptation of the proposed revised SNA to the circumstances of the developing countries therefore has to be flexible enough to accomodate such differences. For example, the special accounts proposed in this paper might not be necessary in the case of all developing countries.

5. The adaptation of the proposed SNA is restricted to the parts of the system that were delineated in E/CN.3/320 in the form of detailed accounts and tables. Thus national balance sheets and sector balance sheets, income distribution statistics, and systems of labour, demographic and social statistics are not dealt with in this paper. As work proceeds on these subjects, account will be taken of the circumstances in the developing countries and adaptations may be needed of the over-all proposals. The entire system of national accounting as it emerges from the review, would then be dealt with in a revised version of the publication, A System of National Accounts and Supporting Tables, and a detailed manual.

6. In formulating the adaptation, as well as in designing the full system, account was taken of the experience of developing countries in national accounting and of the international discussions of this subject. The main international discussions on the subject were^{1/}: (i) Meetings of the working groups on national accounts in Africa between 1961 and 1965; (ii) United Nations Seminar on National Accounts for Latin America in Rio de Janeiro in 1959; (iii) Seminar on National Accounts in the ECAFE region in Bangkok in 1964; and (iv) Meetings of working and expert groups on various aspects of national accounting convened by the Conference of European Statisticians. In the present adaptation, use was also made of changes in the full system proposed in document E/CN.3/320 that have resulted from the discussions of the Working Group on National

^{1/} Some of the papers and proceedings of these meetings are listed in Annex II.

Accounts and Balances in Europe and the thirteenth session of the Statistical Commission.

7. This paper is designed to be read in conjunction with document E/CN.3/320. Though the full set of proposed accounts and tables is annexed to this paper, unless otherwise indicated, the concepts, classifications, etc. are those given in document E/CN.3/320. The circumstances of the developing countries which lead to the adaptation of the over-all system proposed in this paper are discussed in the next chapter. The extensions and modifications suggested in schemes of classification and concepts are dealt with in Chapter III; and the proposed system of adapted accounts and tables and the order of priority for compilation, are dealt with in Chapter IV.

II. NATIONAL ACCOUNTING REQUIREMENTS IN DEVELOPING COUNTRIES

8. Economies in transition, as is the case in the developing countries, have special requirements in the field of national accounting. These arise from the economic and social structures that characterize the developing countries and the rapid changes taking place in these countries; the approaches, policy instruments and techniques chosen in order to bring about economic and social advancement; and the statistical and accounting set-ups which exist in these countries.

A. Planning

9. Most, if not all, developing countries have adopted systematic planning as one of the main techniques in furthering economic and social development. Whatever the economic and social policy of a developing country may be, it is in most cases formulated through a planning agency. Considerable diversity is encountered in the scope, purposes and instruments of these plans; but they all have in common the need for a considerable amount of information so that account may be taken of the existing resources and needs, the way in which the economy functions and the results of the development efforts.

10. The demands for data from planning agencies are connected with the design and execution of development plans and with the observation of results attained. These demands relate to data at various levels of detail, stocks and flows, real and financial statistics, current and constant price estimates and to data covering varying intervals of time. While some of the more specific requirements, for example, the details necessary for evaluating projects, can hardly be incorporated into a standard system of national accounting, the system proposed in document E/CN.3/320 seems suited for adaptation to the requirements for most types of data in planning development. For example, plans appear to be orientated so as to require to an increasing extent, detailed industrial and commodity data; and the deconsolidated industrial and commodity production accounts which have been introduced into the proposed revised SNA meet these requirements. Where it was considered necessary, this feature of the system was expanded in the present paper.

11. In more general terms, the types of adaptation needed in the system set out in document E/CN.3/320 are best reviewed in the light of the basic economic and social circumstances that prevail in all, or most of, the developing countries. It appears that most of the special needs for data that arise from these conditions may be taken care of by more detailed classifications, segregation of segments of the economy of strategic importance, and the re-grouping of elements in ways that would permit a more faithful portrayal of the reality in the developing countries.

B. Natural and human resources

12. The endowment in natural resources usually has a more decisive bearing on the economic structure and growth of developing countries than is the case in the already developed areas. This calls for giving more attention to statistics relating to natural resources such as land and mineral deposits.

13. Statistics on existing resources of course relate to stocks rather than flows. The SNA therefore fell short in this respect, but the proposed revised SNA extends the system to accounting for stocks. In Par I of document E/CN.3/320, accounting for stocks is distinguished from accounting for flows; and in a corresponding fashion, accounts and tables on stocks (inventories) would be distinguished from those on flows. In the part of document E/CN.3/320 dealing with stocks, a distinction is made between reproducible tangible assets, non-reproducible tangible assets, intangible assets matched by liabilities, and other intangible assets. The items of interest here are land and mineral resources. Land is explicitly introduced in the system as a non-reproducible asset; and it is indicated that land might be interpreted to include mineral wealth. In view of the importance of mineral wealth in development, such an interpretation should be followed in the case of the developing countries.

14. The serious difficulties involved in valuing land and mineral wealth are well known and are compounded where market transactions are infrequent or non-existent. Inventory tables might of course be introduced into the system in purely physical terms, but additions should be integrated into the system so as to preserve its articulation. This will be accomplished when the national and sector balance-sheet accounts and tables, covering land among other items, that are to be included in the system, are specified. As part of the further work of reviewing the SNA, the problems of valuing real and financial assets and liabilities will be explored with a view to specifying these accounts and tables.

15. A similar situation is faced in the case of human resources. Demographic, labour and other social statistics presented in a form that would facilitate defining the relationship with the elements of the economic and social situation already encompassed in the accounts and tables of the system, are urgently required in the case of the developing countries. In these countries, the size, age distribution and other characteristics of the population, the rural exodus and rapid urbanization, and the changes taking place in social institutions and habits, have

a marked influence on the pace and direction of development. The urgency of integrating such statistics within the accounting system is corroborated by the fact that such work is already under way in some developing countries; and has been emphasized by the Expert Group on the revision of the SNA and the conclusion of the thirteenth session of the Statistical Commission. The further work on extending the SNA will include study of ways of co-ordinating, or integrating to the extent possible, demographic, labour and other social statistics with the revised SNA.

C. Existing Capital

16. In addition to natural and human resources, the extent and composition of capital, in the usual meaning of the word, has a decisive influence on the level and rate of growth of the economy. Many of the analytical studies undertaken as part of economic planning and related activities depend on statistical estimates of capital. One of the important innovations in the proposed revised SNA is precisely the incorporation of complete national and sector balance-sheets into the conceptual system. The compilation of national and sector balance sheets would depend more heavily on accounting information, as contrasted with statistical data, than other parts of the national accounts. This would add to the problems of the developing countries in compiling the accounts since the accounting practices of enterprises are far from standard.

17. A distinction between the "real" and "financial" aspects of the accumulation of capital is emphasized in the proposed revision of the SNA. In the case of the "real" aspects, attention centers on the physical assets themselves; in the case of the "financial" aspects, the financial transactions connected with accumulation are of primary interest. At the present stage of development and practice in the developing countries, data on the "real" aspects of the accumulation of capital are probably more urgently required and perhaps more feasible to compile. A number of countries have been experimenting with the Perpetual Inventory approach to the compilation of useable data on the value of the stock of fixed assets - i.e., use of benchmark (census) data on the stock in combination

with current estimates of fixed capital formation. Censuses of the stock of fixed assets can furnish acceptable information on the type and distribution of fixed assets but involve complex questions for purposes of gathering adequate data on the value of fixed assets. In the developing countries, estimates of fixed capital formation are often made from a combination of statistics on imports, current construction activities and domestic output of manufactures. In utilizing import statistics, transport, distribution and installation margins of course need to be added, and distributions of imports of fixed assets according to industrial destination are necessarily rough. Current construction statistics are likely to be incomplete as neither building licenses nor direct returns from construction enterprises cover the totality of construction. Nonetheless, the Perpetual Inventory approach probably offers the most fruitful basis for developing useable data on the stock of fixed assets.

D. Uneven development

18. A basis characteristic of developing countries is the existence of what is sometimes called "dualism" - i.e., the simultaneous existence of widely differing arrangements for and modes of production. Development, especially where accelerated, does not manifest itself in a uniform fashion throughout the economy. Some parts of the economy drive forward very rapidly; other parts lag behind and still other segments of the economy stagnate or wither away. Thus markedly differing modern and traditional, dynamic and stagnant productive units exist side by side. The technology, productivity and juridical status of these units and the income levels, modes of carrying on economic activity and attitudes of the people concerned, differ to such an extent that they in fact represent drastically differing, very loosely connected economies. Frequently these differences are regional in character, for example, between the urban and rural areas.

19. Many of these differences will reflect the type and size of the market served by productive units; i.e., the world market, national market, local market or no market at all. For example, the export industry (ies) of a developing country which compete in the world market and have a profound influence on the rest of the economy, might be considered

to be the key segment of the economy. The industrial and agricultural producers that supply the nation as a whole are also likely to contribute to, and reflect, the development taking place in the economy. The small manufacturing units or artisans and agriculturists supplying local needs may form a stagnant segment; and subsistence activities, where there are no significant markets or substantial monetary exchanges, are likely to wither away.

20. The distinctions between groups that have been drawn above are not easily translated into workable criteria of classification, particularly in the case of units serving the national market and those serving local markets. A great deal of overlapping may occur between the two groups. In this paper, the former units and the highly developed export industries are classified as "modern" and the latter units and subsistence activities are considered to be "traditional". The criteria for distinguishing between the two categories are based primarily on the technology and size of productive units.

21. The distinction between modern and traditional does not however solve the statistical difficulties of utilizing detailed industrial classifications arising from the lack of specialization that characterizes many developing economies. Activities carried out in the same traditional-type establishment will tend to trespass boundaries in an industrial classification scheme set up for use in connexion with modern-type units. However, in the case of modern-type units the vertical or horizontal diversification of activities may also contribute to problems of classification. Financially powerful enterprises, whether or not financed from abroad, will often find promising investment opportunities outside their own field of activity. The lack of financial markets will induce them to take advantage of such opportunities by direct investment.

22. In the SNA, both the proposed revision and the present, the establishment is the unit of classification in the production accounts. Units of the same enterprises differing in kinds of economic activity are classified into different industries in the production accounts;

while the enterprises, however different the activities of their establishments, are the statistical units employed in the financial accounts. The Statistical Commission at the thirteenth session, observed that the analytical usefulness of the system might be increased if a broad type of industrial classification were employed in the financial accounts. In the case of the developing countries, it is thought that the use of this procedure would be valuable in dealing with enterprises which are of paramount importance to the economy as a whole.

E. Non-monetary segment

23. The non-monetary (subsistence) segment of the economy is of special significance to the policy maker; not only because of the economic and social problems presented but also because of the reserves for the future development of the economy that are available. The extent of the non-monetary segment varies from one country to another; and seldom will monetary transactions be completely lacking among subsistence-type productive units. In this sense even the most backward non-monetary segment has some connexions with the rest of the economy.

24. The non-monetary segment of the economy might be defined to encompass all households engaged in production which primarily satisfies directly, and not through exchange, their needs. Admittedly, these households may engage in some monetary or barter transactions, but these transactions would be of relatively minor importance in satisfying their needs. Other economic units are also likely to engage in some subsistence-type production; and in order to compile total data on the non-monetary aspects of flows it would be necessary to combine the value of this production with the production for own-use of households which make up the non-monetary segment of the economy.

25. Each of the two approaches has certain uses. The second approach focuses on all transactions in the economy which are not pertinent in monetary analysis. The first approach deals with all transactions, monetary as well as non-monetary, of a particular group of people, and furnishes data for analysis of their circumstances.

26. Economic units of a non-monetary character will usually appear in clusters and will predominate in given regions. However, within these regions there will also be some units which engage primarily in monetary transactions. Conversely, in communities making up the market economy, households may be found which live on subsistence production and do not participate in market transactions to any significant extent. For these reasons it seems necessary to define the non-monetary segment to comprise all, but only, such households which primarily engage in subsistence-type production. Primarily might be interpreted to mean that more than half of their production is not for exchange in the market.

F. Key-segment

27. It has been suggested above that enterprises producing for the world market often play a role in developing economies that warrants considering them the key segment of the economy. This may be because the activities of these enterprises furnish the main (or only) source of foreign exchange or public revenue and/or because the technology and productivity of these enterprises is far ahead of all other enterprises. In the latter case increases in the production of these enterprises do not provide much additional employment for the labour force. Another common characteristic of these enterprises is that external sources are the major source of their finance.

28. For purposes of compiling a set of accounts on the enterprises making up the key segment, a more precise definition than that implied above is required of the units and transactions which are to be encompassed. As what is needed are data on all facets of the real and financial transactions of the same group of enterprises, it is suggested that the key segment comprise all enterprises which engage in the production of commodities that play the strategic role in the economy described above. The production account for the segments would relate to all establishments making up these enterprises and would of course cover all the pertinent activities of these establishments. The strategic commodities would be considered to be the primary products of these establishments; and all

other commodities produced would appear in the production account as secondary products. The financial accounts of the key segment would relate to the collection of all enterprises defined above.

G. External transactions

29. External transactions (imports, exports, current and capital transfers and capital movements) play a special role in the case of most developing countries. Data on these transactions are therefore urgently required and should furnish detailed information on such topics as the commodities exported and imported, trading partners, the flow of property income abroad, or the external sources of finance of capital formation.

30. With respect to relatively detailed data on the partners to external transactions, attention should be drawn to the possibility suggested in Part I of document E/CN.3/320 that the Rest-of-the-World accounts be deconsolidated according to the groups of countries or regions with which transactions are carried on. However, apart from exports and imports of goods, the statistical difficulties that would be encountered in such deconsolidation are likely to be too great to make it practicable. The sub-division of exports and imports of goods according to destination and origin, respectively would enhance the usefulness of the data on these transactions, especially where a classification according to type of goods is crossed by a classification according to groups of countries.* *

31. In the case of a number of analytical and statistical uses of data on imports of goods, comparisons are required between domestic production and imports. Provision is made for such comparisons in the production accounts of the system on commodities. In the case of the developing countries a supplementary table on this topic is proposed in this paper. In this table a more detailed classification is proposed of the commodities produced domestically and imported.

H. Position of the Public Sector

32. In many developing countries the Public Sector has a larger role in the economic life of the nation than is often the case in the

* * Where regional economic integration is being contemplated, or has been introduced, it would be useful to take this into account when establishing these groups of countries.

developed market economies. This role may be exercised through policy and administrative measures and direct participation as an entrepreneur. For these reasons, it is considered desirable to sub-divide data on production, in addition to figures of income outlay and capital transactions, according to the public and private sector. In the case of production-account data, establishments classified according to kind of economic activity would be separated into public and private, depending on who owns and/or operates them.

III. CLASSIFICATIONS AND SPECIAL PROBLEMS

33. The subject of schemes of classification^{1/} is covered in Chapter X of document E/CN.3/320. These schemes of classification relate to kind of economic activity, commodities, consumers' goods and services and expenditures, government activities and consumption expenditure, institutional sectors, financial claims and current transfers. Most of the problems of classification emanating from the economic structure of developing countries may be solved by the use of telescoped or more detailed schemes of classification than those proposed in document E/CN.3/320, but several points should be explicitly discussed in this chapter. Dealt with in addition is the special problem of estimating depreciation which developing countries encounter in compiling national accounts.

A. Classifications of Establishments

34. In classifying industrial establishments according to kind of economic activity, difficulties may arise because of the lesser degree of specialization in their activities in the case of the developing than the industrialized countries. This situation may demand the combination of some or more detailed categories, and perhaps even the condensed classes, of the industrial classification proposed in document E/CN.3/320. Other circumstances that may require telescoping these classifications are the existence of only a few (e.g., less than three) establishments falling into a single category of the classification.

^{1/} For references to some pertinent schemes of classification, see Annex III.

35. Attention has been drawn in reviewing the special requirements of developing countries to the existence of "modern" and "traditional" type establishments. Where appropriate industrial establishments should be sub-divided into these two categories, as well as according to kind of activity. Criteria of number of persons engaged in the establishment and whether or not power equipment is installed, are suggested for this sub-division. Establishments with installed power equipment and engaging at least 5 persons might be considered "modern". Other establishments would be classified as "traditional".

36. The lack of specialisation in the activities of establishments in the developing countries often is manifested in the importance of the complementary activities that are carried on in such productive units. These complementary activities will frequently consist of own account, transport, generation of electricity or construction. In some cases part of the product may be sold on the market, e.g., electricity. Document E/CN.3/320 proposes that own account construction should be separated from the industry in which it takes place and be included in the construction industry. Similarly, own-account transport, where especially important and separable, might be classified in the transport industry. However, in the case of the production of electricity, separation from the main kind of activities of the establishment does not appear feasible.

B. Commodity Classifications

37. In the case of classifications of commodities, it is recognized in document E/CN.3/320 that more detailed schemes will be needed for national than international use. This is also the case for the sub-division of domestic supply of commodities into domestically supplied and imported. For purposes of these more detailed schemes of classification, use might be made of the three, or in some cases four or even five, digit level of the SITC. It would be essential to group these categories according to the class of the ISIC in which they are primarily produced domestically or internationally. The degree of detail in the commodity classification would depend on the importance of the commodities for the particular country and the extent of substitubility between commodities.

38. In the classification of gross domestic capital formation by type of capital good, an entry has been introduced relating to "land-improvement" in view of the importance of this expenditure in development.

C. Consumers' Goods and Services

39. The change proposed in the classification of consumers' goods and services set out in document E/CN.3/320 is designed to facilitate the combination of certain private and government consumption expenditure. The change consists of the sub-division of class 8, "Other goods and services" of Table 14, Chapter X of document E/CN.3/320 as follows :

8. Other goods and services

A. Personal care and effects and other goods, n.e.c.

a) Services of barber and beauty shops (S)

b) Personal care and other goods, n.e.c. (ND)

B. Restaurants, cafés and hotel expenditures above value of food, drinks, tobacco consumed (S)

C. Special welfare services (S)

D. Religious, fraternal and social organizations and community services, n.e.c. (S)

E. Financial and other services, n.e.c. (S)

D. Government Purposes

40. Alternations are not proposed in the scheme for classifying government purposes set out in document E/CN.3/320, but a cross classification of consumption expenditures by type and selected purpose is proposed in one of the annexed tables. In addition, not only consumption expenditure, but also the transfers and capital formation of general government have been suggested for classification according to purpose.

E. Classification of Institutional Sectors and Financial Claims

41. It is proposed that in the case of the developing countries, the definition in document E/CN.3/320 of the sector for financial institutions be altered to exclude small-scale, unincorporated money lenders. These money lenders are unlikely to have the complete set of segregated book

keeping records on these activities that are required to include them in the sector accounts for financial institutions; and should be included in the sector accounts for households, as in the case of most private unincorporated non-financial enterprises. A large number of private unincorporated enterprises will be included in the household sector in the case of the developing countries. In view of this and the differences in economic behaviour between the households of the owners of these enterprises and other households, it is also proposed in a table in Annex I that households be sub-divided into those headed by proprietors of unincorporated enterprises, by employees and by others.

42. In the case of financial claims, it is proposed that mortgages which are included in the category, "Other domestic loans and advances", be shown separately in view of the importance of mortgages in the limited financial markets of the developing countries.

F. Consumption of Fixed Capital

43. The reliability of estimates of the consumption of fixed capital has been frequently questioned, particularly in the case of the developing countries. Two main sources of information may be available for this purpose : The accounting records of enterprises and other units; and the perpetual inventories of fixed assets discussed in the preceding chapter. Either approach presents problems and difficulties, in the case of the developing countries. Even where the required accounting records are available, the way in which depreciation is valued differs materially from what is needed in national accounting. And, perpetual inventories of fixed assets cannot be maintained at early stages of statistical development.

44. In the absence of direct information on the consumption of fixed capital, recourse is sometimes taken to utilizing data from other, usually developed countries. This approach does not yield satisfactory figures since rates of depreciation may be expected to differ substantially between developed and developing countries. While obsolescence may be of lesser consequence in the developing than in the developed countries, physical wear and tear may be much more substantial.

45. It is therefore proposed in this paper that estimates (explicit or implied) of the consumption of fixed capital be introduced into the accounts and tables as a second order of priority. In the meantime gross concepts would be utilized throughout the accounts and tables. Exceptions to this are however suggested in the case of depreciation allowances on buildings owned and occupied by general government and private non-profit institutions and on the fixed assets of the key segment.

IV. THE ACCOUNTS AND TABLES AND ORDERS OF PRIORITY IN COMPILATION

46. This chapter concerns the accounts and tables set out in Annex I and the order of priority in which they might be compiled. Included among these accounts and tables are all those proposed in Part II of document E/CN.3/320, modified in some respects in the light of the requirements of the developing countries or the results of recent international discussions of the document. These alterations in the accounts and tables are discussed in this chapter. In addition the accounts and tables of Annex I include special tabulations designed to depict trends in significant parts of the economy of a number of developing countries such as the non-monetary or key segments. Considerable attention is paid in this chapter to describing these special accounts and tables.

47. Despite the limited series of statistics that are available in the developing countries, the accounts and tables suggested in this paper are in some respects more extensive or detailed than those proposed in document E/CN.3/320. These accounts and tables can therefore only delineate goals for the gradual evolution of a system of national accounting. Suggestions are given in the second half of this chapter on the sequence in which the accounts and tables might be developed. The order of priorities in which it is suggested compilation be pursued result from weighing the difficulties of collecting the required basic data against the urgency with which the national accounting estimates are required. As these circumstances will vary from one developing

country to another, the suggested order of priorities is intended to be indicative only of the sequence in which the full set of accounts and tables might be involved.

A. The Consolidated Accounts for the Economy as a Whole

48. The A accounts shown in Annex I contain few alterations in the consolidated accounts for the nation as a whole set out in document E/C N.3/320. It is suggested that initially (i.e., as the first order of priority), the flows in Account 1, domestic factor incomes and consumption of fixed capital, be combined and that net borrowing from the rest of the world, be shown in Accounts 3 and 4. Attempting estimates of depreciation is however proposed for the second stage in developing the system; and in Accounts 1, the flow for saving is net of the consumption of fixed capital.

B. Accounts and Tables on Production and Capital Expenditure

49. The accounts and tables on production and capital expenditure are of paramount importance for the developing countries. The compilation of considerable, detailed data is therefore being proposed in the case of these accounts and tables; and a high order of priority is being suggested for this work.

50. The B Accounts shown in Annex I, which deconsolidate Accounts 1 and 3 of the accounts for the economy as a whole, reflect a more detailed subdivision of industries than the similar accounts in document E/CN.3/320 and the modification in the flows for general government and households and private non-profit institutions resulting from recent discussions of the document. In view of the importance of mining in a number of developing countries and the requirements for separate data on manufacturing and construction, separate B Accounts are proposed for each of these groups of industries. Separate accounts have also been added to the B Accounts

in document E/CN.3/320 in the case of general government and households and private non-profit institutions serving them. Now shown in Annex I of the B Accounts for general government are the full cost-structure of, and sources of demand for, general government activities. Similarly, Account 1 for households and private non-profit institutions serving them portrays the contribution to production and the element of final consumption by these units. The contribution of households to production consists of domestic service. It should be emphasized that while selected private enterprises are combined with households in the financial accounts and tables (e.g., the C Accounts), this is not the case in the B Accounts or related tables. The production and capital expenditure of these enterprises are covered in the B Accounts for industries. The flows appearing in Account 3 of the B Accounts for households and private non-profit institutions serving them cover the capital expenditures of the private non-profit institutions only.

51. As in the case of the A Accounts, it is suggested that in the B Accounts flows be recorded gross of consumption of fixed capital during the first stage in the compilation of accounts. The definition of the boundaries of production is of course the same in all the accounts and tables of the system. As compared to the present SNA, a slight extension is proposed in the boundary of production. Production for own account would encompass not only primary production (i.e., agricultural and mining products) and fixed capital formation, but also the production of other items, provided that some part of these commodities are produced for exchange. In the present SNA, the making of these items for own consumption is included in production only where this activity is the main trade of the producers.

52. The tables in Annex I which furnish more detailed information on various aspects of the production and capital expenditure accounts are numbered 1 through 8. Included among these tables are tables on constant-price estimates of selected flows in the production and capital expenditure accounts.

53. The tables relating to the production and capital expenditure accounts in Annex I differ from the corresponding tables in document E/CN.3/320 in some noteworthy respects. Further classifications have been added to some of these tables in view of the structure of, as well as the requirements for data by, the developing economies. For example, in the tables on the gross domestic product and employment according to kind of economic activity, distinctions have been drawn between the public and private sectors and "modern" and "traditional" type establishments. In the table on employment (Table 2), the number of people engaged has been subdivided into employers, self-employed, unpaid family workers and employees. A few tables have also been added for the same reasons. These tables are Table 3b, where the components of gross output produced for own use and for exchange are to be distinguished one from the other, and Table 4b, where the domestic supply of commodities classified in some detail, are to be sub-divided into home produced and imported. It is proposed that two other tables included in Annex I, but not in document E/CN.3/320, be added to the main system of accounts and tables. These are Table 7c, on the combination of private and general government consumption expenditures on health, education and recreation, and Table 7d, on the classification of the current and capital transfers and fixed capital formation of general government classified according to purpose. The additions in Table 7a of data on the cost structure of selected general government activities and in Table 6A of a distinction between the consumption expenditures of households and private non-profit institutions, are also to be proposed for the main system.

C. Income and Outlay and Capital Finance Accounts and Tables

54. Lower orders of priority are suggested for the compilation of the accounts and tables on income and outlay and capital finance than those on production and capital expenditure. The orders of priority proposed in the case of the former estimates range from II to IV, depending on the difficulties of collecting the required basic data. Except for the addition of Table 10b, on the income and outlay of households subdivided into households headed by owners of private unincorporated enterprises, employees and others, the financial accounts and tables set out

in Annex I do not differ significantly from those given in document E/CN.3/320. It is suggested that some flows should be sub-divided (e.g., interest paid on the public debt into payments to residents and non-residents and miscellaneous current transfers received by general government into those from residents and abroad) and that other flows be combined (e.g., the various types of central and local government obligations).

D. Accounts for Special Segments

55. Included in Annex I are accounts for the two segments of developing economy which it has been emphasized in Chapter II warrant special attention in a number of cases, namely, the non-monetary and key segments.

56. A complete set of accounts is proposed for the non-monetary segment in order that data might be available on the production, consumption and capital formation of the households covered, the extent to which they participate in monetary transactions, and on the relationships and ties between them and the rest of the economy. The data proposed on the production, consumption and capital formation of the households included in the non-monetary segment would furnish the basis not only for analyzing their economic circumstances and experience, but for including their economic activities in national totals. The distinctions between the monetary and non-monetary aspects of their transactions furnish measures of their participation in and relationship with the monetary segment of the economy; and Account 5 or the non-monetary segments would provide a summary of these ties. The households included in the non-monetary segment will engage in at least some monetary transactions, and the scope of these transactions can be expected to increase as development proceeds. Simultaneously the extent and importance in the economy of the segment will also diminish. In order to have supplementary data on the scope of the non-monetary segment, it is suggested that figures be compiled on the number of persons in, and the area of land cultivated by, the households covered.

56. It should be noted that subsistence production will be carried on by households not included in the non-monetary segment. The total value of the gross output of this type recorded in Table 3b and flow 9.1.17 of Accounts D will therefore differ though in each case the gross output should be valued in the same fashion - in principle, at market prices at the place of production realized on the sale of the same commodities.

57. From a number of points of view, a complete set of accounts is more urgently required in the case of the key segment than the non-monetary segment. It should also be more practical to compile such a set of accounts in the former case since many, if not all, of the enterprises included in the key segment are likely to be incorporated. The accounts suggested for the key segment of the economy therefore cover the flows included in the A, B and C Accounts in full detail. Two sets of income and outlay and capital finance accounts are included among these accounts since in the case of some developing countries, a significant number of the enterprises which should be covered in the key segment may be unincorporated enterprises which lack a complete set of book keeping records.

E. Order of Priority in Compilation

58. Four orders of priority have been employed in the table at the end of this chapter in order to suggest the sequence in which compilation of the proposed accounts and tables might be started.

59. The highest priority was assigned to the compilation of the accounts and tables relating to estimates which are urgently required and may be prepared from basic data which are for the most part already available in the developing countries. Where the required information is not yet available, it is suggested that the highest priority should be assigned to developing these series. Accounts and tables assigned Priority I relate to the expenditure and product and current external transactions of the nation, the B Accounts for selected kinds of economic activity, the corresponding data for the non-monetary and the key-sector segments of the economy, and part of the C Accounts for general government.

In making these estimates first, efforts would be concentrated in compiling data on aspects of the economy which are of strategic and critical importance in development.

60. The next order of priority was allocated to estimates which are also urgently needed but would be derived from basic data more difficult to collect. At this stage it is suggested that the remainder of the A and B Accounts and more detailed aspects of the tables supporting the product accounts be attempted and that estimates covered in the financial accounts for the key segment and financial institutions be started.

61. Third and fourth orders of priority have been assigned to estimates which are not urgently required and/or which are especially difficult to make. For example, low orders of priority have been assigned to data on the transactions in financial assets and liabilities of most institutional sectors for the latter reason. Both considerations have led to the assignment of a low order of priority to the production and capital expenditure accounts for the service industries.

62. The order of priority suggested in compiling the proposed system of accounts and tables is as follows :

PRIORITY I

A Accounts, Consolidated Accounts for the Economy as a Whole

Account 1. Expenditure and Product

Account 5. External transactions of the nation - current account

B Accounts, Production and Capital Expenditure Accounts

Account 1. Production account - Commodities, for agriculture, mining, manufacturing, construction, transport and distribution and other industries

Account 1. Production account - Activities, for agriculture and general government and partly for mining, manufacturing and construction

Account 3. Capital expenditure account for agriculture and general government

C Accounts, Income and Outlay and Capital Finance Accounts

Account 2. Income and outlay account for general government

Account 4. Capital finance account - first half for general government

D Accounts for Special Segments of the Economy

Non-monetary segment

Account 1. Production account

Key segment

Account 1. Production account - Commodities

Account 1. Production account - Industry

Account 2. Income and outlay account for corporate and quasi-corporate enterprises.

Tables: 1Aa partly; 2a; 3b; 4b; 11a partly; 11c.

PRIORITY II

A Accounts, Consolidated Accounts for the Economy as a Whole

Account 2. National disposable income and its appropriation

Accounts 3 and 4. Capital transactions of the nation

Account 5. External transactions of the nation -- capital transactions

B Accounts, Production and Capital Expenditure Accounts

Account 1. Production account - Industries, for mining, manufacturing,
construction, transport and distribution

Account 3. Capital expenditure account - Industries, for mining,
manufacturing, construction, transport and distribution

C Accounts, Income and Outlay and Capital Finance Accounts

Account 2. Income and outlay account for financial institutions

Account 4. Capital finance account - first half - for financial institutions

Account 4. Capital finance account - second half - for general
government partly

D Accounts for Special Segments of the Economy

Non-monetary segment

Account 2. Income and outlay account

Accounts 3 and 4. Capital finance account

Account 5. External transactions

Key segment

Account 2. Income and outlay account, for households headed by
individual proprietors of enterprises

Accounts 3 and 4. Capital finance account for corporate and quasi-
corporate enterprises - partly

Tables: 1Aa; 2b and c; 5 partly; 6Aa and b partly; 7a and b; 7c partly;
7d; 8Aa; 9a; 9b partly; 10a; 11a partly

PRIORITY III

B Accounts, Production and Capital Expenditure Accounts

Account 1. Production account - Industries, for "Other industries"

Account 3. Capital expenditure account - Industries, for "Other industries"

Account 1. Production account for households and private non-profit institutions serving households

Account 3. Capital expenditure account for households and private non-profit institutions serving households

C. Accounts, Income and Outlay and Capital Finance Accounts

Account 2. Income and outlay account for non-financial enterprises, corporate and quasi-corporate and for households and private non-profit institutions serving households.

Account 4. Capital finance account - first half for non-financial enterprises corporate and quasi-corporate and for households and private non-profit institutions serving households.

Account 4. Capital finance account - second half for financial enterprises and for general government

D Accounts, Accounts for Special Segments of the Economy.

Accounts 3 and 4. Capital finance account

Key segment

for corporate and quasi-corporate enterprises - second half

for households headed by individual proprietors of enterprises included in key sector

Table 1Ab and c; 1B; 3a; 5; 6Aa and b; 6B; 7c; 8Ab; 8Ba; 9b; 10b partly; 11a partly; 11b.

PRIORITY IV

Tables: All remaining accounts and tables.

ANNEX I

(a)

LIST OF ACCOUNTS AND CORRESPONDING PRIORITIES

Priorities

A. CONSOLIDATED ACCOUNTS FOR THE ECONOMY AS A WHOLE

Account 1.	Expenditure and Product	I
Account 2.	National disposable income and its appropriation	II
Accounts 3 and 4	Capital transactions of the nation	II
Account 5.	External transactions of the nation, current transactions	I
	External transactions of the nation, capital transactions	II

B. PRODUCTION AND CAPITAL EXPENDITURE ACCOUNTS

(a) INDUSTRIES

1. Agriculture, Forestry, Fishing

Account 1.	Production account - Commodities	I
Account 1.	Production account - Industries	I
Account 3.	Capital expenditure account - Industries	I

2. Mining

Account 1.	Production account - Commodities	I
Account 1.	Production account - Industries	I-II
Account 3.	Capital expenditure account - Industries	II

3. Manufacturing and Electricity, Gas and Water Supply

Account 1.	Production account - Commodities	I
Account 1.	Production account - Industries	I-II
Account 3.	Capital expenditure account - Industries	II

4. Construction

Account 1.	Production account - Commodities	I
Account 1.	Production account - Industries	I-II
Account 3.	Capital expenditure account - Industries	II

5. Transportation and Distribution, Including Storage and Communication

Account 1.	Production account - Commodities	I
Account 1.	Production account - Industries	II
Account 3.	Capital expenditure account - Industries	II

6. Other industries

Account 1. Production account - Commodities	I
Account 1. Production account - Industries	III
Account 3. Capital expenditure account - Industries	III

(b) GENERAL GOVERNMENT

Account 1. Production account	I
Account 3. Capital expenditure account	I

(c) HOUSEHOLDS AND PRIVATE NON-PROFIT INSTITUTIONS SERVING HOUSEHOLDS

Account 1. Production account	III
Account 3. Capital expenditure account	III

C. INCOME AND OUTLAY AND CAPITAL FINANCE ACCOUNTS

Sector 1. Non-financial enterprises, corporate and quasi-corporate

Account 2. Income and outlay account	
Account 4. Capital finance account - Investment	III
Financial assets and liabilities	IV

Sector 2. Financial institutions

Account 2. Income and outlay account	II
Account 4. Capital finance account - Investment	II
Financial assets and liabilities	III

Sector 3. General government

Account 2. Income and outlay account	I
Account 4. Capital finance account - Investment	I
Financial assets and liabilities	II-III

Sector 4. Households, including selected unincorporated private enterprises, and private non-profit institutions serving households

Account 2. Income and outlay account	III
Account 4. Capital finance account - Investment	III
Financial assets and liabilities	IV

D. ACCOUNTS FOR SPECIAL SEGMENTS OF THE ECONOMY

1. Non-monetary segment(s) of the economy

Account 1. Production account	I
Account 2. Income and outlay account	II
Account 3 and 4. Capital finance account	II
Account 5. External transactions of non-monetary segment	II

2. Key segment of the economy

Account 1. Production account - Commodities	I
Account 1. Production account - Industry	I
Account 2. Income and outlay account	I
(i) for Corporate and quasi-corporate enterprises	I
(ii) for Households headed by individual proprietors of enterprises included in key segment	II

Accounts 3 and 4. Capital finance account

(i) for Corporate and quasi-corporate enterprises	II-III
(ii) for Households headed by individual proprietors of enterprises included in key segment	III

Connexion between Entries in the Accounts

Account 1. Expenditure and product

1.1 = $\Sigma a.1.1 + a.1.11$
 1.2 = $\Sigma a.1.2$
 1.3 = $\Sigma a.1.3 + 3.2.26$
 1.4 = $\Sigma a.1.4$
 1.5 = $8.1.24 + 8.1.25$
 1.6 = $7.1.26$
 1.7 = $\Sigma a.3.1$
 1.8 = $\Sigma a.3.2$
 1.9 = $\Sigma a.1.9$
 1.10 = $\Sigma a.1.10$

Account 2. National disposable income and its appropriation

2.1 = $4.2.5$
 2.2 = $3.2.5$
 2.3 = $\Sigma a.2.4$
 2.4 = $\Sigma a.2.12 - 5.8 + 4.2.19 - 5.2$
 2.5 = 5.2
 2.6 = 5.3
 2.7 = $3.2.15$
 2.8 = $3.2.7$
 2.9 = $5.4 - 5.9$

Accounts 3 and 4. Capital transactions of the nation

3.1 = $\Sigma a.3.1$
 3.2 = $\Sigma a.3.2$
 4.1 = $\Sigma a.4.5$
 4.2 = $\Sigma a.1.2$
 4.3 = 5.10
 4.4 = 4.5
 4.5 = $4.7 - 4.6$
 4.6 = $\Sigma a.4.8 + \Sigma a.4.9$
 4.7 = $\Sigma a.4.32$

Account 5. External Transactions of the Nation

5.1 = 1.9
 5.2 = 2.5
 5.3 = 2.6
 5.4 = $2.9 + 5.9$
 5.5 = 5.12
 5.6 = -1.10
 5.7 = $1.1 - 2.4 - 5.8$
 5.8 = $1.1 - 2.4 - 5.7$
 5.9 = $5.4 - 2.9$
 5.10 = 4.3
 5.11 = 4.7
 5.12 = 5.5
 5.13 = 4.6

A. CONSOLIDATED ACCOUNTS FOR THE ECONOMY AS A WHOLE

Account 1. Expenditure and product

1.1 Domestic factor income (2.4+5.7+5.8)	1.5 Private consumption expenditure (2.1)
1.2 Provisions for the consumption of fixed capital (4.2)	1.6 General government consumption expenditure (2.2)
1.3 Indirect taxes (2.7)	1.7 Gross domestic fixed capital formation (3.1)
1.4 Less subsidies (2.8)	1.8 Increase in stocks (3.2)
	1.9 Export of goods and non-factor services (5.1)
	1.10 Less Imports of goods and non-factor services -(5.6)
Gross domestic product at market prices	Expenditure on the gross domestic product at market prices

Account 2. National disposable income and its appropriation

2.1 Private consumption expenditure (1.5)	2.4 Domestic factor incomes to residents (1.1*)
2.2 General government consumption expenditure (1.6)	2.5 Compensation of employees from the rest of the world (5.2)
2.3 Saving (4.1)	2.6 Property income from the rest of the world (5.3)
	2.7 Indirect taxes (1.3)
	2.8 Less Subsidies (1.4)
	2.9 Current transfers from the rest of the world, net (5.4-5.9)
Appropriation of national disposable income	National disposable income

Accounts 3 and 4. Capital transactions of the nation

3.1 Gross domestic fixed capital formation (1.7)	4.1 Saving (2.3)
3.2 Increase in stocks (1.8)	4.2 Provisions for the consumptions of fixed capital (1.2)
	4.3 Capital transfers from the rest of the world, net (5.10)
	4.4 Net borrowing from the rest of the world (4.5)
Gross investment	Finance of gross investment
4.5 Net borrowing from the rest of the world (4.4)	4.7 Net incurrence of foreign liabilities (5.11)
4.6 Net acquisition of foreign financial assets (5.13)	
Net acquisition of foreign financial assets and net borrowing	Net incurrence of foreign liabilities

Account 5. External transactions of the nation

Current transactions

5.1 Exports of goods and non-factor services (1.9)	5.6 Imports of goods and non-factor services - (1.10)
5.2 Compensation of employees from the rest of the world (2.5)	5.7 Compensation of employees to the rest of the world (1.1*)
5.3 Property income from the rest of the world (2.6)	5.8 Property income to the rest of the world (1.1*)
5.4 Current transfers from the rest of the world (2.9*)	5.9 Current transfers to the rest of the world (2.9*)
5.5 Deficit of the nation on current transactions (5.12)	

Current receipts

Disposal of current receipts

Capital transactions

5.10 Capital transfers from the rest of the world, net (4.3)	5.12 Deficit of the nation on current transactions (5.5)
5.11 Net incurrence of foreign liabilities (4.7)	5.13 Net acquisition of foreign financial assets (4.6)

Receipts

Disbursements

B. PRODUCTION AND CAPITAL EXPENDITURE ACCOUNTS

a. Industries

1. Agriculture, Forestry, Fishing

Account 1. Production Account - Commodities

1.1.17 Primary products of domestic agriculture, forestry and fishing (1.1.19)	1.1.27 Intermediate consumption
1.1.18 Production of agriculture, forestry and fishing products by other domestic industries	1.1.5 Consumers' goods and services (8.1.15*)
1.1.10 Imports of agriculture, forestry and fishing products (1.10*)	1.1.6 General government activities (7.1.16*)
1.1.12 Competitive imports of agriculture, forestry and fishing products (1.10*)	1.1.8 Increase in stocks (1.8*)
1.1.13 Complementary imports of agriculture, forestry and fishing products (1.10)	1.1.9 Exports (1.9*)

Total supply

Total use

Account 1. Production account - Industries

1.1.14 Intermediate consumption	1.1.19 Primary products of domestic agriculture, forestry and fishing (1.1.17)
1.1.3 Indirect taxes (1.3*)	1.1.20 Secondary products or domestic agriculture, forestry and fishing
1.1.4 Less Subsidies (1.4*)	
1.1.1 Compensation of employees (1.1*)	
1.1.2 Provisions for the consumption of fixed capital (1.2*)	
1.1.11 Operating surplus (1.1*)	

Gross input

Gross output

Account 3. Capital expenditure account - Industries

1.3.1 Gross domestic fixed capital formation (3.1*)	1.3.3 Provisions for the consumption of fixed capital (1.1.2)
1.3.2 Increase in stocks (3.2*)	1.3.4 Net capital formation
Gross domestic capital formation	Finance of gross domestic capital formation

2. Mining

Account 1. Production account - Commodities

2.1.17 Primary products of domestic mining activity (2.1.19)	2.1.27 Intermediate consumption
2.1.18 Production of mining products by other domestic industries	2.1.5 Consumers' goods and services (8.1.15*)
2.1.10 Imports of mining products (1.10*)	2.1.6 General government activities (7.1.16*)
2.1.12 Competitive imports of mining (1.10*)	2.1.8 Increase in stocks (1.8*)
2.1.13 Complementary imports of mining products (1.10*)	2.1.9 Exports (1.9*)

Total supply

Total use

Account 1. Production account - Industries

2.1.14 Intermediate consumption	2.1.19 Primary products of domestic mining activity (2.1.17)
2.1.3 Indirect taxes (1.3*)	2.1.20 Secondary product of domestic mining activity
2.1.4 Less Subsidies (1.4*)	
2.1.1 Compensation of employees (1.1*)	
2.1.2 Provisions for the consumption of fixed capital (1.2*)	
2.1.11 Operating surplus (1.1*)	

Gross input

Gross output

Account 3. Capital expenditure account - Industries

2.3.1 Gross domestic fixed capital formation (3.1*)	2.3.3 Provisions for consumptions of fixed capital (2.1.2)	}
2.3.2 Increase in stocks held by domestic mining units (3.2*)	2.3.4 Net capital formation	

Gross domestic capital formation

Finance of gross domestic capital formation

3. Manufacturing and Electricity, Gas and Water Supply

Account 1. Production account - Commodities

3.1.17 Primary products of domestic manufacturing and electricity, gas and water supply (3.1.19)	3.1.27 Intermediate consumption
3.1.18 Production of industrial products by other domestic industries	3.1.5 Consumers' goods and services (8.1.15*)
3.1.10 Imports of industrial products (1.10*)	3.1.6 General government activities (7.1.16*)
3.1.12 Competitive imports of industrial products (1.10*)	3.1.7 Gross domestic fixed capital formation (1.7*)
3.1.13 Complementary imports of industrial products (1.10*)	3.1.8 Increases in stocks (1.8*)
	3.1.9 Exports (1.9*)
Total supply	Total use

Account 1. Production account - Industries

3.1.14 Intermediate consumption	3.1.19 Primary products of domestic manufacturing and electricity, gas and water supply (3.1.17)
3.1.3 Indirect taxes (1.3*)	3.1.20 Secondary product of domestic manufacturing and electricity, gas and water supply
3.1.4 Less Subsidies (1.4*)	
3.1.1 Compensation of employees (1.1*)	
3.1.2 Provisions for consumption of fixed capital (1.2*)	
3.1.11 Operating surplus (1.1*)	
Gross input	Gross output

Account 3. Capital expenditure account - Industries

3.3.1 Gross domestic fixed capital formation (3.1*)	3.3.3 Provisions for consumption of fixed capital (3.1.2)
3.3.2 Increase in stocks (3.2*)	3.3.4 Net capital formation
Gross domestic capital formation	Finance of gross domestic capital formation

4. Construction

Account 1. Production account - Commodities

4.1.17 Primary products of domestic construction activity (4.1.19)	4.1.27 Intermediate consumption
4.1.18 Production of construction products by other domestic industries	4.1.5 Consumers' goods and services (8.1.15 [*])
	4.1.6 General government activities (7.1.16 [*])
	4.1.7 Gross domestic fixed capital formation (1.7 [*])
	4.1.8 Increase in stocks (1.8 [*])

Total supply

Total use

Account 1. Production account - Industries

4.1.14 Intermediate consumption	4.1.19 Primary products of domestic construction activity (4.1.17)
4.1.3 Indirect taxes (1.3 [*])	4.1.20 Secondary products of domestic construction activity
4.1.4 Less Subsidies (1.4 [*])	
4.1.1 Compensation of employees (1.1 [*])	
4.1.2 Provisions for consumption of fixed capital (1.2 [*])	
4.1.11 Operating surplus (1.1 [*])	

Gross input

Gross output

Account 3. Capital expenditure account - Industries

4.3.1 Gross domestic fixed capital formation (3.1 [*])	4.3.3 Provisions for consumption of fixed capital (4.1.2)
4.3.2 Increase in stocks held by domestic construction industry (3.2 [*])	4.3.4 Net capital formation

Gross domestic capital formation

Finance of gross domestic capital formation

5. Transport and Distribution, Including Storage and Communication

Account 1. Production account - Commodities

5.1.17 Primary services of domestic transport and distribution (5.1.19)	5.1.27 Intermediate consumption
5.1.18 Transport and distribution services by other domestic industries	5.1.5 Consumers' goods and services (2.1.15 [*])
5.1.10 Transport services by non-resident producers (1.10 [*])	5.1.6 General government activities (7.1.16 [*])
5.1.12 Competitive transport services by non-resident producers (1.10 [*])	5.1.7 Gross domestic fixed capital formation (1.7 [*])
5.1.13 Complementary transport services by non-resident producers (1.10 [*])	5.1.9 Exports of transport services (1.9 [*])
Total supply	Total use

Account 1. Production account - Industries

5.1.14 Intermediate consumption	5.1.19 Primary services of domestic transport and distribution (5.1.17)
5.1.3 Indirect taxes (1.3 [*])	5.1.20 Secondary products of domestic transport and distribution
5.1.4 Less Subsidies (1.4 [*])	
5.1.1 Compensation of employees (1.1 [*])	
5.1.2 Provisions for consumption of fixed capital (1.2 [*])	
5.1.11 Operating surplus (1.1 [*])	
Gross input	Gross output

Account 3. Capital expenditure account - Industries

5.3.1 Gross domestic fixed capital formation (3.1 [*])	5.3.3 Provisions for consumption of fixed capital (5.1.2)
5.3.2 Increases in stocks held by domestic transport and distribution units (3.2 [*])	5.3.4 Net capital formation
Gross domestic capital formation	Finance of gross domestic capital formation

6. Other Industries

Account 1. Production account - Commodities

6.1.17 Primary services of domestic industries engaged in services, n.e.c. (6.1.19).	6.1.27 Intermediate consumption
6.1.18 Services n.e.c. by other domestic industries	6.1.5 Consumers' goods and services (8.1.15*)
6.1.10 Services by non-resident producers (1.10*)	6.1.6 General government activities (7.1.16*)
6.1.12 Competitive services n.e.c. by non-resident producers (1.10*)	6.1.7 Gross domestic fixed capital formation (1.7*)
6.1.13 Complementary services n.e.c. by non-resident producers (1.10*)	6.1.9 Services n.e.c. to non-resident producers (1.9*)

Total supply

Total use

Account 1. Production account - Industries

6.1.14 Intermediate consumption	6.1.19 Primary services of domestic industries engaged in services n.e.c. (6.1.17)
6.1.3 Indirect taxes (1.3*)	6.1.20 Secondary products of domestic industries engaged in services n.e.c.
6.1.4 Less Subsidies (1.4*)	
6.1.1 Compensation of employees (1.1*)	
6.1.2 Provisions for consumption of fixed capital (1.2*)	
6.1.11 Operating surplus (1.1*)	

Gross input

Gross output

Account 3. Capital expenditure account - Industries

6.3.1 Gross domestic fixed capital formation (3.1*)	6.3.3 Provisions for consumption of fixed capital (6.1.2)
6.3.2 Increase in stocks held by domestic industries in services n.e.c. (3.2*)	6.3.4 Net capital formation
Gross domestic capital formation	Finance of gross domestic capital formation

b. General government

Account 1. Production account

7.1.16 Goods and services consumed (2a.1.6)	7.1.21 Sales
7.1.2 Provisions for consumption of fixed capital (1.2*)	7.1.28 Sales to households (8.1.25)
7.1.1 Compensation of employees (1.1*)	7.1.22 Sales to enterprises
7.1.10 Direct purchases abroad (1.10*)	7.1.26 General government consumption expenditure (1.6)
Gross value of inputs	Gross value of activities

Account 3. Capital expenditure account

7.3.1 Gross domestic fixed capital formation (3.1*)	7.3.3 Provisions for the consumption of fixed capital (7.1.2)
7.3.2 Increase in stocks (3.2*)	7.3.4 Net capital formation by general government
Gross domestic capital formation	Finance of gross domestic capital formation

c. Households and non-profit institutions serving households

Account 1. Production account

8.1.15 Goods and services consumed (8.1.5)	8.1.25 Consumption expenditure of resident households (1.5*)
8.1.23 Purchases from general government (7.1.5)	8.1.24 Consumption expenditure of private non-profit institution serving households (1.5*)
8.1.2 Provision for consumption of fixed capital by private non-profit institution serving households (1.2*)	
8.1.1 Compensation of employees (1.1*)	
8.1.10 Direct purchases abroad by residents, plus gifts in kind received from abroad (1.10*)	
8.1.9 Less Purchases in the country by non-resident households plus gifts in kind sent abroad (1.9*)	

Gross value of outlay

Private consumption expenditure

Account 3. Capital expenditure account

8.3.1 Gross domestic fixed capital formation (3.1*)	8.3.2 Provisions for consumption of fixed capital by private non-profit institutions (8.1.2)
	8.3.3 Net capital formation by private non-profit institutions serving households

Gross domestic capital formation

Finance of gross domestic capital formation

C. INCOME AND OUTLAY AND CAPITAL FINANCE ACCOUNTS

Sector 1. Non-financial Enterprises, Corporate and Quasi-corporate

Account 2. Income and outlay account

1.2.1 Property and entrepreneurial income paid	1.2.12 Operating surplus of corporate and quasi-corporate enterprises (2.4 [¶])
1.2.2 Current transfers n.e.c.	1.2.13 Income from property
1.2.3 Direct taxes on income (3.2.17 [¶])	
1.2.4 Saving of incorporated enterprises (1.4.5)	

Disbursements

Receipts

Account 4. Capital finance account

1.4.1 Gross domestic fixed capital formation (3.1 [¶])	1.4.5 Saving of incorporated enterprises (1.2.4)
1.4.2 Increase in stocks (3.2 [¶])	1.4.6 Provisions for the consumption of fixed capital (4.2 [¶])
1.4.3 Net purchases of land	1.4.7 Capital transfers received by incorporated enterprises, net
1.4.4 Net lending (1.4.31)	

Gross investment

Finance of gross investment

Foreign assets

1.4.8 Gold and foreign exchange	1.4.31 Net lending (1.4.4)
1.4.9 Other financial assets	1.4.32 Foreign liabilities
1.4.10 Currency and transferable deposits (2.4.35 [¶])	1.4.38 Corporate debt and equity securities including capital participations
1.4.13 Other deposits (2.4.36 [¶])	1.4.39 Proprietors' net investment in quasi-corporate private enterprises (4.4.31 [¶])
1.4.14 Central government obligations (3.4.46 [¶])	1.4.41 Net investment in government enterprises (3.4.28)
1.4.16 Local government obligations (3.4.48 [¶])	1.4.42 Other loans and advances received
1.4.17 Corporate debt and equity securities, including capital participations (1.4.38 [¶] + 2.4.38 [¶])	1.4.43 Other domestic liabilities
1.4.18 Consumer credit (4.4.44 [¶])	
1.4.19 Other loans and advances made	
1.4.22 Other domestic financial assets	

Net acquisition of financial assets

Net incurrence of liabilities plus net lending

Sector 2. Financial Institutions

Account 2. Income and outlay account

2.2.1 Property and entrepreneurial income paid	2.2.12 Operating surplus (2.4 [*])
2.2.2 Current transfers n.e.c.	2.2.13 Income from property
2.2.3 Direct taxes on income (3.2.17 [*])	
2.2.4 Saving of incorporated enterprises (2.4.5)	

Disbursements

Receipts

Account 4. Capital finance account

2.4.1 Gross domestic fixed capital formation (3.1 [*])	2.4.5 Saving of incorporated enterprises (2.2.4)
2.4.2 Increase in stocks (3.2 [*])	2.4.6 Provisions for the consumption of fixed capital (4.2 [*])
2.4.3 Net purchases of land	2.4.7 Capital transfers received by incorporated enterprises, net
2.4.4 Net lending (2.4.31)	

Gross investment

Finance of gross investment

Foreign assets	2.4.31 Net lending (2.4.4)
2.4.8 Gold and foreign exchange	2.4.32 Foreign liabilities
2.4.9 Other financial assets	2.4.33 Currency and transferable deposits
Currency and transferable deposits of :	2.4.34 Other
2.4.11 Monetary system (2.4.35 [*])	2.4.35 Currency and transferable deposits
2.4.12 Other financial institutions (2.4.35 [*])	2.4.36 Other deposits
2.4.13 Other deposits (2.4.36 [*])	2.4.37 Counterpart of transfer of central government's gold and foreign exchange holdings (3.4.25)
2.4.14 Central government obligations (3.4.46 [*])	2.4.38 Corporate debt and equity securities, including capital participations
2.4.15 Counterpart of transfer of central government's currency issue functions (3.4.23)	2.4.40 Net equity of households on life insurance actuarial reserves and on pension and similar funds (4.4.30)
2.4.16 Local government obligations (3.4.48 [*])	2.4.39 Proprietors' net investment in quasi-corporate private enterprises (4.4.31 [*])
2.4.12 Corporate debt and equity securities, including capital participations (1.4.38 [*] + 2.4.38 [*])	2.4.42 Other loans and advances received
2.4.18 Consumer credit (4.4.44 [*])	

Account 4 (Continued). Capital finance account

Other loans and advances made to :	2.4.43 Other domestic liabilities
2.4.20 Monetary system (2.4.30 ⁺)	
2.4.21 Other sectors (2.4.42 ⁺ + 1.4.42 ⁺ + 4.4.42 ⁺)	
2.4.22 Other domestic financial assets	
Net acquisition of financial assets	Net incurrence of liabilities plus net lending

(PP.P.P.) 11111111111111111111

Sector 3. General Government

Account 2. Income and outlay account

3.2.5 Consumption expenditure (2.2)	3.2.14 Income from property and entrepreneurship
3.2.6 Interest on public debt paid to Rest of the world	3.2.15 Indirect taxes (2.7)
Non-rest of the world	3.2.26 Import duties
3.2.7 Subsidies (-2.8)	3.2.27 Other indirect taxes
3.2.8 Social security benefits (4.2.20)	3.2.16 Social security taxes (4.2.11)
3.2.2 Current transfers n.e.c., to other sectors	3.2.17 Other direct taxes on income
3.2.4 Saving (3.4.5)	3.2.18 Current transfers n.e.c., from other sectors
	(i) from internal sources
	(ii) from the rest of the world
Disposal of current revenue	Current revenue

(PP.P.P.) 11111111111111111111

Account 4. Capital finance account

3.4.1 Gross domestic fixed capital formation (3.1 [*])	3.4.5 Saving (3.2.4)
3.4.2 Increase in stocks (3.2 [*])	3.4.6 Provisions for fixed capital consumption (4.2 [*])
3.4.3 Net purchases of land	3.4.7 Capital transfers from other sectors, net
3.4.4 Net lending (3.4.31)	
Gross investment	Finance of gross investment
Foreign financial assets	3.4.31 Net lending (3.4.4)
3.4.8 Gold and foreign exchange	3.4.32 Foreign liabilities
3.4.9 Other financial assets	3.4.45 Other deposits (3.4.13 [*] + 4.4.13 [*])
3.4.23 Currency and transferable deposits of central government (2.4.35 [*])	3.4.46 Central government obligations
3.4.24 Currency and transferable deposits of local government (2.4.35 [*])	3.4.47 Counterpart of transfer of central government's currency issue functions (2.4.15)
3.4.13 Other deposits (2.4.36 [*] + 3.4.45 [*])	3.4.42 Local government obligations
3.4.14 Central government obligations (3.4.46 [*])	3.4.43 Other domestic liabilities
3.4.25 Counterpart of transfer of central governments' gold and foreign exchange holdings (2.4.37)	
3.4.26 Local government obligations (3.4.48 [*])	
3.4.27 Corporate debt equity securities, including capital participations (1.4.38 [*] + 2.4.38 [*])	
3.4.28 Net investment in government enterprises (1.4.41)	
3.4.29 Other loans and advances made	
3.4.22 Other domestic financial assets	
Net acquisition of financial assets	Net incurrence of liabilities plus net lending

Sector 4. Households, including Selected Unincorporated Private Non-Financial Enterprises, and Private Non-Profit Institutions serving Households

Account 2. Income and outlay account

4.2.5 Consumption expenditure (2.1)	4.2.12 Operating surplus (2.4 [*])
4.2.9 Interest on consumers' debt	4.2.19 Compensation of employees (2.4 [*] + 2.5)
4.2.10 Other property income paid	4.2.14 Income from property and entrepreneurship of quasi-corporate enterprises
4.2.11 Social security taxes (3.2.16)	4.2.20 Social security benefits (3.2.8)
4.2.3 Other direct taxes on income (3.2.17 [*])	4.2.18 Current transfers n.e.c.
4.2.2 Current transfers n.e.c.	
4.2.4 Saving (4.4.5)	

Disbursements

Receipts

Account 4. Capital finance account

4.4.1 Gross domestic fixed capital formation (3.1 [*])	4.4.5 Saving (4.2.4)
4.4.2 Increase in stocks (3.2 [*])	4.4.6 Provisions for the consumption of fixed capital (4.2 [*])
4.4.3 Net purchases of land	4.4.7 Capital transfers received, net
4.4.4 Net lending (4.4.31)	

Gross investment

Finance of gross investment

Foreign financial assets:	4.4.31 Net lending (4.4.4)
4.4.8 Gold and foreign exchange	4.4.32 Foreign liabilities
4.4.9 Other financial assets	4.4.44 Consumer credit (1.4.18 + 2.4.18)
4.4.13 Currency and transferable deposits (2.4.36 [*] + 3.4.45 [*])	4.4.42 Other loans and advances received
4.4.14 Central government obligations (3.4.46 [*])	4.4.43 Other domestic liabilities
4.4.16 Local government obligations (3.4.48 [*])	
4.4.17 Corporate debt and equity securities, including capital participation (1.4.38 [*] + 2.4.38 [*])	
4.4.30 Net equity of households on life insurance actuarial reserves and on pension and similar funds (2.4.40)	
4.4.31 Proprietors' net investment in quasi-corporate private enterprises (1.4.39 + 2.4.39)	
4.4.19 Other loans and advances made	
4.4.22 Other domestic financial assets	

Net acquisition of financial assets

Net incurrence of liabilities plus net lending

D. ACCOUNTS FOR SPECIAL SEGMENTS

1. Non-monetary segment(s) of the economy

Number of people:

• Area of cultivated land :

Account 1. Production account - Industries

9.1.11 Purchases of goods and non-factor services for intermediate consumption	9.1.17 Gross value of commodities produced and used on own account
9.1.12 Indirect taxes, net (9.5.15)	9.1.23 for final consumption (9.2.23)
9.1.14 Compensation of employees (9.2.19*)	9.1.24 fixed capital formation (9.4.8)
9.1.15 Provisions for the consumption of fixed capital (9.2.15)	9.1.25 increase in stocks (9.4.10)
9.1.16 Operating surplus (9.2.16)	9.1.18 Gross value of commodities produced and exchanged

Gross input

Gross output

Account 2. Income and outlay account

9.2.5 Consumption	9.2.15 Provisions for the consumption of fixed capital (9.1.15)
9.2.23 Consumption of own produced products (9.1.23)	9.2.16 Operating surplus (9.1.16)
9.2.24 Consumption of purchased products	9.2.19 Compensation of employees (9.1.14 + 9.5.2)
9.2.3 Direct taxes paid (9.5.14)	9.2.18 Transfers n.e.c. received, net (9.5.4)
9.2.9 Interest on consumers' debt	9.2.13 Income from property received
9.2.10 Other property income paid	
9.2.21 in kind	
9.2.22 in money	
9.2.4 Saving (9.4.5)	
9.2.25 Provisions for the consumption of fixed capital (9.4.6)	

Disbursements

Receipts

Account 4. Capital finance account

9.4.1 Gross fixed capital formation	9.4.5 Saving (9.2.4)
9.4.8 On own account (9.1.24)	9.4.6 Provisions for the consumption of fixed capital (9.2.25)
9.4.9 Purchased	
9.4.2 Increase in stocks	9.4.7 Capital transfers, net (9.5.10)
9.4.10 From own account production	9.4.4 Net borrowing (9.5.11)
9.4.11 From purchases	
Gross investment	Finance of gross investment

Account 5. External transactions of non-monetary segment

9.5.1 Sales outside the segment (9.1.18*)	9.5.6 Purchases of goods and non-factor services from outside the segment (9.1.11* + 9.2.24* + 9.4.9* + 9.4.11*)
9.5.2 Compensation of employees from outside the segment (9.2.19*)	
9.5.4 Current transfers from outside the segment, net (9.2.18)	9.5.8 Property income paid to outside the segment (money and kind), net (9.2.9* + 9.2.10*)
9.5.10 Capital transfers from outside the segment, net (9.4.7)	9.5.14 Direct taxes (9.2.3)
9.5.11 Net borrowing (9.4.4)	9.5.15 Indirect taxes, net (9.1.12)
Receipts	Disbursements

2. Key Segment of the Economy

Number of people employed:

Account 1. Production account - Commodities

10.1.1 Primary products (10.1.17)	10.1.5 Intermediate consumption
10.1.3 Competitive imports	10.1.6 Consumers' goods and services
	10.1.7 General government activities
	10.1.8 Gross domestic fixed capital formation
	10.1.9 Increase in stocks
	10.1.10 Exports

Total supply

Total use

Account 1. Production account - Industries

10.1.11 Intermediate consumption	10.1.17 Primary products (10.1.1)
10.1.12 Indirect taxes	10.1.18 Secondary products
10.1.13 Less Subsidies	
10.1.14 Compensation of employees	
10.1.15 Provisions for consumption of fixed capital	
10.1.16 Operating surplus (10.2.12)	

Gross input

Gross output

Account 2. Income and outlay account for corporate and quasi-corporate enterprises of key segment

10.2.1 Property and entrepreneurial income paid	10.2.12 Operating surplus (10.1.16)
10.2.2 Current transfers n.e.c.	10.2.13 Income from property
10.2.3 Direct taxes on income	
10.2.4 Saving of incorporated enterprises	

Disbursements

Receipts

Account 2. Income and outlay account for households headed by individual proprietors of enterprises included in key segment

10.2.5 Consumption expenditure	10.2.12 Operating surplus
10.2.9 Interest on consumer's debt	10.2.19 Compensation of employees
10.2.10 Other property income paid	10.2.14 Income from property and entrepreneurship of quasi-corporate enterprises
10.2.11 Social security taxes	
10.2.3 Other direct taxes on income	10.2.20 Social security benefits
10.2.2 Current transfers n.e.c.	10.2.18 Current transfers, n.e.c.
10.2.4 Saving	

Disbursements

Receipts

Account 4. Capital finance account for corporate and quasi-corporate enterprises of key segments

10.4.1 Gross domestic fixed capital formation	10.4.5 Saving
10.4.2 Increase in stocks	10.4.6 Provisions for the consumption of fixed capital
10.4.3 Net purchase of land	10.4.48 Capital transfers received
10.4.4 Net lending	10.4.49 Less capital transfers made

Gross investment

Finance of gross investment

Foreign financial assets

10.4.8 Gold and foreign exchange	10.4.31 Net lending
10.4.9 Other financial assets	10.4.32 Foreign liabilities
10.4.10 Currency and transferable deposits	10.4.38 Corporate debt and equity securities including capital participations
10.4.13 Other deposits	10.4.39 Proprietor's net investment in quasi-corporate private enterprises
10.4.14 Central government obligations	10.4.41 Net investment in government enterprises
10.4.16 Local government obligations	10.4.42 Other loans and advances received
10.4.17 Corporate debt and equity securities including capital participations	10.4.43 Other domestic liabilities
10.4.19 Other loans and advances made	
10.4.22 Other domestic financial assets	

Net acquisition of financial assets

Net incurrence of liabilities plus net lending

Account 4. Capital finance account for households headed by individual proprietors
of enterprises included in key segment

10.4.1 Gross domestic fixed capital formation	10.4.5 Saving
10.4.2 Increase in stocks	10.4.6 Provisions for consumptions of fixed capital
10.4.3 Net purchases of land	10.4.7 Capital transfers received, net
10.4.4 Net lending	
Gross investment	Finance of gross investment
Foreign financial assets	10.4.31 Net lending
10.4.8 Gold and foreign exchange	10.4.32 Foreign liabilities
10.4.9 Other financial assets	10.4.44 Consumer credit
10.4.10 Currency and transferable deposits	10.4.42 Other loans and advances received
10.4.13 Other deposits	10.4.43 Other domestic liabilities
10.4.14 Central government obligations	
10.4.16 Local government obligations	
10.4.17 Corporate debt and equity securities including capital participation	
10.4.30 Net equity of households on life insurance actuarial reserves and on pension and similar funds	
10.4.31 Proprietors net investment in quasi-corporate private enterprises	
10.4.19 Other loans and advances made	
10.4.22 Other domestic financial assets	
Net acquisition of financial assets	Net incurrence of liabilities plus net lending

ANNEX I (b)

LIST OF TABLES AND CORRESPONDING PRIORITIES

Table	Title	Priorities
1 A	Gross Domestic Product and Factor Incomes Originating according to kind of Economic Activity	
	(a) Total.....	I-II
	(b) Private, (c) Public.....	III
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7 a	Composition of General Government Consumption Expenditure by type and Purpose of Expenditure.....	II
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	(a) by type of capital goods.....	III
	(b) by kind of economic activity of purchaser, private and public.....	IV

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Table 1A. Gross Domestic Product and Factor Income Originating, by Kind of Economic Activity

(a) Total

Kind of economic activity		Gross domestic product at market prices	Indirect taxes less subsidies	Compensation of employees	Provisions for the consumption of fixed capital	Operating surplus
Condensed list (1a)	More detailed list- ISIC major group or ISIC group (1b)					
1. Agriculture, forestry, hunting and fishing (i) Modern (ii) Traditional	01;02;03-04					
2. Mining and quarrying (i) Modern (ii) Traditional	11;12;13;14 and 19					
3. Food, beverages and tobacco (i) Modern (ii) Traditional	20 and 214; 211-213; and 22.					
4. Textiles, wearing apparel and leather products (i) Modern (ii) Traditional	23;241-242; 243-244;29.					
5. Wood products and furniture (i) Modern (ii) Traditional	25;26.					
6. Paper, paper product, printing and publishing (i) Modern (ii) Traditional	27;28.					
7. Chemicals and chemical, petroleum, coal, rubber and plastic products	31;32;30 and 399.					
8. Non-metallic mineral products (i) Modern (ii) Traditional	331;334 and 339;332-333.					
9. Basic metal industries	341;342.					
10. Metal products (i) Modern (ii) Traditional	35;36;37;38; 391-395					
11. Construction (i) Modern (ii) Traditional	40 and significant own-account construction.					
12. Electricity, gas, steam and water supply	511;512-513; 521.					
13. Wholesale and retail trade (i) Modern (ii) Traditional	61.					
14. Transport, storage and communication (i) Modern (ii) Traditional	71 and 72;73.					

Table 1A. Gross Domestic Product and Factor Income Originating, by Kind of Economic Activity (continued)

(a) Total

Kind of economic activity		Gross domestic product at market prices	Gross domestic product less subsidies	Compensation of employees	Provisions for the consumption of fixed capital	Operating surplus
Condensed list	More detailed list- ISIC major group or ISIC group					
(1a)	(1b)	2	3	4	5	6
15. Services (i) Modern (ii) Traditional	62 and 63; 64; 81; 821 and 823; 822. 825; 824 and 826-829; 83; 84; 852-853; 851 and 854-859;					
Import duties						
Total economy						

Table 1A. Gross Domestic Product and Factor Incomes Originating, by Kind of Economic Activity

b) Private (as 1Aa)

c) Public (as 1Aa)

Table 1B. Gross Domestic Product at Constant Prices, by Kind of Economic Activity

Kind of Economic Activity (1a) Condensed List (1b) More detailed List	Gross Domestic Product at Constant Prices		
	Total	Private	Public
As in 1Aa			

Table 2. Employment According to Kind of Economic Activity

a) Total

Kind of economic activity		Total	Employers	Self-employed	Unpaid family workers	Wage-earners
Condensed list (1a)	More detailed list- ISIC major group or ISIC group (1b)	2	3	4	5	6
1. Agriculture, forestry, hunting and fishing (i) Modern (ii) Traditional	01;02;03-04.					
2. Mining and quarrying (i) Modern (ii) Traditional	11;12;13;14 and 19					
Manufacturing						
3. Food, beverages and tobacco (i) Modern (ii) Traditional	20 and 214; 211-213;and 22.					
4. Textiles, wearing apparel and leather products (i) Modern (ii) Traditional	23;241-242; 243-244;29.					
5. Wood products and furniture (i) Modern (ii) Traditional	25;26.					
6. Paper, paper products, printing and publishing (i) Modern (ii) Traditional	27;28.					
7. Chemicals and chemical, petroleum, coal, rubber and plastic products	31;32;30 and 399					
8. Non-metallic mineral products (i) Modern (ii) Traditional	331;334 and 339;332-333.					
9. Basic metal industries	341;342.					
10. Metal products (i) Modern (ii) Traditional	35;36;37;38; 391-395.					
11. Construction (i) Modern (ii) Traditional	40 and significant own-account construction					
12. Electricity, gas, steam and water supply	511;512-513;521.					
13. Wholesale and retail trade (i) Modern (ii) Traditional	61					
14. Transport, storage and communication (i) Modern (ii) Traditional	71 and 72;73.					
15. Services (i) Modern (ii) Traditional	62 and 63;64;81 821 and 823; 822. 825;824 and 826- 829;83;84;852- 853;851 and 854- 859;					
Total economy						

b) Private (as 2a)
c) Public (as 2a)

Table 3a. Commodity Demands and Supplies

1 2 n

Commodity demands	Industries	
	Consumers goods and services	
	Government purposes	
	Additions to stocks by industries	
	Fixed capital formation by industries	
	Capital formation by private non-profit organizations	
	Capital formation by general government	
	Exports	
Commodity supplies	Agriculture	1
	Forestry and logging	2
	(More detailed industrial classification of industries as shown in Table 1A; except for Services.)	
	Services - industries	m
	Customs duties	
	Imports	

Notes : See E/CN.3/320 p.170

Table 3b. Gross Output for Own Use and for Exchange

1. Gross value of production for own final consumption
2. Gross value of production for own use by units not principally engaged in transactions in the market
3. Fixed capital formation
4. Stocks
5. Gross value of production for exchange
6. Gross value of production for own use by enterprises principally engaged in transactions in the market
7. Value added by general government
8. Value added by private non-profit institutions and domestic service
9. Gross output of goods and non-factor services

Table 4a. Outputs and Inputs of Industries

		1	2 M	
Outputs of industries	Outputs ex commodity taxes				
	Commodity taxes on outputs				
Inputs into industries	Products of agriculture		1		
	Products of forestry and logging		2		
	(Primary products of more detailed industrial classification of industries, as shown in Table 1A, except for Services)				
	Service products	M			
	Complementary import (1)	M	+	1	
	.			.	
	Complementary import(n-m)	N			
	Commodity taxes on inputs				
	Compensation of employees				
	Operating surplus				
	Provisions for the c. of t. c.				
	Indirect taxes (net)				

Notes : See E/CN.3/320 page 172

Table 4b. Distribution of Domestic Supply by Domestic Production and Imports

Commodity classes	Domestic Production	Imports		Total supply
		CIF	Import Duties	
Commodity classes equivalent to the three-digit level of the SITC arranged to fit into industrial categories equivalent to the two or three-digit level of the ISIC				

TABLE 5

GDP in constant Prices and Prices Indexes

	GDP in constant prices	Price index numbers
1. Private consumption expenditure		
2. General government consumption expenditure		
3. Gross fixed capital formation		
4. Increase in stocks		
5. Consumption and capital formation		
6. Exports of goods and services		
7. Imports of goods and services		
8. Gross domestic product at market prices		
9. Compensation of employees		

Table 6A. Composition of Private Consumption Expenditure

a) By type of expenditure	
<ol style="list-style-type: none"> 1. Consumption expenditure by households in the domestic market <ol style="list-style-type: none"> 2) Durable goods 3) Non-durable goods 4) Domestic service 5) Other services 6. Consumption expenditure by private non-profit institution serving households <ol style="list-style-type: none"> 7) Compensation of employees 8) Provision for consumption of fixed capital 9) Purchases from enterprises and the rest of the world <ol style="list-style-type: none"> 10. Non-durable goods 11. Services 12) <u>Less</u> purchases by households from private non-profit institutions serving households 13. <u>Less</u> value of gifts in kind sent abroad, net 14. <u>Less</u> expenditure in the country by non-residents 15. <u>Plus</u> expenditure abroad by residents 16. Consumption expenditure of households and private non-profit institutions serving households 	
b) Private consumption expenditure in domestic market ^{1/} by object	
Condensed classification	More detailed classification
1. Food, beverages and tobacco	Food and non-alcoholic beverages; Alcoholic beverages; Tobacco
2. Clothing; footwear and accessories	
3. Gross rent, fuel and light	Gross rent and water charges; Fuel and light
4. Furniture, furnishings, and household equipment and operations	Furniture and furnishings; Household equipment; Household operations
5. Medical care and health expenses	
6. Transport and communication	Personal transport equipment; Purchased-transport and communication
7. Recreation, entertainment and education	Equipment and accessories; Entertainment and recreational services; Books, newspapers and magazines; Education research and cultural services
8. Other goods and services	Personal care and effects and other goods, n.e.c.; Restaurants, cafés and hotels; Financial and other services, n.e.c.

^{1/} Including value of gifts in kind sent abroad

Table 6B. Composition of Household Consumption Expenditure at Constant Prices

a) By type of expenditure

1. Consumption expenditure by household in domestic market
 2. Durable goods
 3. Non-durable goods
 4. Services

b) Private consumption expenditure in domestic market^{1/} by object

Condensed classification	More detailed classification
1. Food, beverages and tobacco	Food and non-alcoholic beverages; Alcoholic beverages; Tobacco
2. Clothing; footwear and accessories	
3. Gross rent, fuel and light	Gross rent and water charges; Fuel and light
4. Furniture, furnishings, and household equipment and operations	Furniture and furnishings; Household equipment; Household operations
5. Medical care and health expenses	Personal transport equipment; Purchased-transport and communication
6. Transport and communication	Equipment and accessories; Entertainment and recreational services; Books, newspapers and magazines; Education research and cultural services
7. Recreation, entertainment and education	
8. Other goods and services	Personal care and effects and other goods, n.e.c.; Restaurants, cafés and hotels; Financial and other services, n.e.c.

^{1/} Including value of gifts in kind sent abroad.

Table 7a. Composition of General Government Consumption Expenditure by Type and Purpose of Expenditure

	Compensation of employees	Provisions for the consumption of fixed capital	Purchases from enterprises & the rest of the world	Less purchases by households and enterprises	General government consumption expenditure
1. Total					
2. Public administration and defense					
3. Health and special welfare services					
4. Education					
5. Housing and other social and community services n.e.c.					
6. Economic services					

Table 7b. Composition of General Government Consumption Expenditure by Purpose

Condensed classification (1a)	More detailed classification (1b)
1. Public administration and defence	General administration; Justice and police defence
Social and community services	
2. Education	Academic and technical education; Adult education, libraries and museums
3. Health and special welfare services	National health schemes, general administration and research, n.e.c. under class 3;
4. Social security	Hospitals and clinics; Individual health services; Special welfare services
5. Sanitary and water services and fire protection	Sanitary services; water supply; fire protection
6. Housing and community and social services	
7. Other community and social service	Recreational and cultural services; Religion and services n.e.c.
Economic services	
8. Agriculture, forestry and fisheries	Agriculture; Forestry; Fishing and hunting
9. Minerals, manufacturing and public utilities	Mining; manufacturing; Electricity, gas and steam

Table 7b. Composition of General Government Consumption Expenditure by Purpose
(continued)

Condensed classification (1a)	More detailed classification (1b)
10. Transportation and communications	Railways; Highways, roads and streets; waterways and water transport; Airports and air transport; Other transport and warehousing; Communications
11. Other economic services	Trade; Finance; Research and scientific services, n.e.c.; Economic services n.e.c.

Table 7c. Household and Government Expenditure on Health, Education and Recreation

Purpose	Households	General Government	Total
1. Health and special welfare services			
2. Education			
3. Recreation and other community services, n.e.c.			

Table 7d. General Government Transfers and Capital Formation by Purposes

Condensed classification 1a (as in Table 7b)	More detailed classification 1b (as in Table 7b)	Current transfers and subsidies 2	Gross domestic capital formation 3	Capital transfers 4

Note : For Table 7c expenditures on health and education would include expenses on "boarding" and "food"

Table 8A. Composition of Gross Domestic Capital Formation
a) by type of capital goods.

1. Dwellings
2. Non-residential buildings
3. Land improvement 1/
4. Other construction and works
5. Transportation equipment
6. Machinery and equipment

1/ Includes transfer costs in connexion with transactions in land

Table 8Ab. Fixed Capital Formation by Kind of Economic Activity of Purchaser,
Private and Public

Kind of economic activity		Total fixed capital formation	Fixed capital formation in private sector	Fixed capital formation in public sector
Condensed list (1a)	More detailed list-ISC major group or ISIC group (1b)			
1. Agriculture, forestry, hunting and fishing (i) Modern (ii) Traditional	01;02;03-04			
2. Mining and quarrying (i) Modern (ii) Traditional	11;12;13;14 and 19			
Manufacturing				
3. Food, beverages and tobacco (i) Modern (ii) Traditional	20 and 214			
4. Textiles, wearing apparel and leather products (i) Modern (ii) Traditional	211-213 and 22.			
5. Wood products and furniture (i) Modern (ii) Traditional	23,241-242; 243-244;29 25;26.			
6. Paper, paper products, printing and publishing (i) Modern (ii) Traditional	27;28.			
7. Chemicals and chemical, petroleum, coal, rubber and plastic products.	31;32;30 and 399.			
8. Non-metallic mineral products (i) Modern (ii) Traditional	331;334 and 339;332-333.			
9. Basic metal industries	341;342			
10. Metal products (i) Modern (ii) Traditional	35;36;37;38; 391-395			

Table 8Ab. Fixed Capital Formation by Kind of Economic Activity of Purchaser,
Private and Public (continued)

Kind of economic activity		Total fixed capital formation	Fixed capital formation in private sector	Fixed capital formation in public sector
Condensed list (1a)	More detailed list-ISIC major group on ISIC group (1b)	2	3	4
11. Construction (i) Modern (ii) Traditional	40 and significant own-account construction.			
12. Electricity, gas, steam and water supply	511; 512-513; 521.			
13. Wholesale and retail trade (i) Modern (ii) Traditional	61.			
14. Transport, storage and communication (i) Modern (ii) Traditional	71 and 72; 73.			
15. Services (i) Modern (ii) Traditional	62 and 63; 64; 81 821; and 823; 822 825; 824 and 826 829; 522; 84; 83; 852-853; 851; 854- 859			
Import duties				
Total economy				

Table 8Ba. Composition of Gross Domestic Capital Formation at Constant Prices by Type
of Capital Goods

(as in Table 8Aa)

Table 8Bb. Fixed Capital Formation at Constant Prices by Kind of Economic
Activity of Purchaser, Private and Public

(as in Table 8Ab)

Table 9. Distribution of Domestic Product and National Income

a) At market prices

1. Domestic factor incomes
2. Less : Property income to the rest of the world
3. Less Compensation of employees to the rest of the world
4. Compensation of employees from the rest of the world
5. Indirect taxes
6. Less subsidies
7. National income at market prices

b) Distribution before transfers of national income priced at factor incomes

1. Compensation of employees
2. Wages and salaries
3. Pay and allowances of members of the armed services
4. Employers' contribution to social security and pension funds
5. Private income from property and entrepreneurship
6. Income from property and entrepreneurship of household and private non-profit institutions serving households, net
7. Income from property and entrepreneurship of incorporated private enterprises, net
8. Non financial enterprises
9. Financial enterprises
10. Private income, before transfers
11. Public income from property and entrepreneurship, net
12. General government
13. Incorporated public enterprises
14. Less interest paid to residents on public debts
15. Less interest on consumers' debt
16. National income priced at factor incomes

Table 10a. Income and Outlay of the Detailed Sectors of General Government

Type of transaction	Central Government	Local Government
1. Income from property and entrepreneurship		
2. Indirect taxes		
3. Social Security taxes		
4. Other direct taxes on income		
5. From households		
6. From corporate and quasi-corporate enterprises		
7. Current transfers n.e.c. from other sectors		
8. From domestic sectors other than general government		
9. From the rest of the world		
10. Current transfers from other sub-sectors of general government		
11. Current Revenue		
12. Consumption expenditure		
13. Interest on public debt		
14. Paid to residents		
15. Paid to non-residents		
16. Subsidies		
17. Social security benefits		
18. Current transfers n.e.c. to other sectors		
19. To domestic sectors other than general government		
20. To the rest of the world		
21. Current transfers to other sub-sectors of general government		
22. Current expenditure		
23. Saving		

Table 10b. Current Receipts and Disbursements of Different Types of Households

	Household headed by			
	Proprietors of unincorporated enterprises		Employees (3)	Other (4)
	Agriculture (1)	Other (2)		
Number of households				
1. Operating surplus				
2. Compensation of employees				
3. Income from property and entrepreneurship of quasi-corporate enterprises				
4. Social security benefits received				
5. Current transfers n.e.c. received				
6. Current receipts				
7. Consumption expenditure				

Table 10b. Current Receipts and Disbursements of Different Types of Households
(continued)

	Household headed by			
	Proprietors of unincorporated enterprises		Employees Other	
	Agriculture (1)	Other (2)	(3)	(4)
Number of households				
8. Interest on consumers' debt				
9. Other property income paid				
10. Social security taxes				
11. Other direct taxes on income				
12. Current transfers n.e.c. made				
13. Saving				
14. Current disbursements				

Table 11a. Capital Transactions of the Detailed Sectors

[illegible]

Table 11a. Capital Transactions of the Detailed Sectors
(continued)

Type of transaction 1	2	3	4	5	6	7	8	9	10	11	12	13	14
34. Other financial assets													
35. Net acquisition of financial assets													
Foreign liabilities													
36. Currency and transferable deposits													
37. Other 2/													
Domestic liabilities													
Items 38-60 as in Items 11-33 above													
61. Other liabilities													
62. Net incurrence of liabilities													

1/ Saving and capital transfers relate to incorporated enterprises only.

2/ To the extent that it is feasible, it would be desirable to sub-divide the entries. Other foreign financial assets and liabilities, in the same fashion, where applicable, as domestic financial assets and liabilities.

Table 11b. Capital transaction of the Private and Public Sectors^{1/}

Type of transaction	Private sectors	Public sectors
1. Saving		
2. Provisions for the consumption of fixed capital		
3. Capital transfers received, net		
4. Finance of gross investment		
5. Gross domestic fixed capital formation		
6. Increase in stocks		
7. Net purchase of land		
8. Net lending (4-5-6-7) or (35-62)		
<u>Foreign assets</u>		
9. Gold and foreign exchange		
10. Other financial assets ^{2/}		
<u>Domestic assets</u> ^{1/}		
11. Currency and transferable deposits of :		
12. Monetary system		
13. Central government		
14. Others		
15. Other deposits		
16. Central government obligations		
17. Local government obligations		
18. Corporate debt securities		
19. Corporate equity securities including participations		
20. Consumer credit		
21. Mortgages		
22. Other loans and advances made		
23. Net equity of households on life insurance actuarial reserves and on pension and similar funds		
24. Other financial assets		
25. Net acquisition of financial assets		
<u>Foreign liabilities</u>		
26. Currency and transferable deposits		
27. Other ^{2/}		

Table 11b. Capital transactions of the Private and Public Sectors^{1/}
(continued)

Type of transaction	Private sectors	Public sectors
Domestic liabilities ^{1/}		
28. Currency and transferable deposits		
Items 29-35 as in Items 15-21 above		
36. Other loans and advances received :		
37. By monetary system		
38. By other sectors		
39. Other liabilities		
40. Net incurrence of liabilities		

1/ Entries have been eliminated for selected book transactions - namely for transfers between the central government and the monetary authority of currency issue functions and holdings of gold and foreign exchange and investment in quasi-corporate enterprises.

2/ To the extent that it is feasible, it would be desirable to sub-divide the entries. Other foreign financial assets and liabilities in the same fashion, where applicable, as domestic financial assets and liabilities.

Table 11c. Capital Transactions of the Monetary Sector, Consolidated

Type of transaction
1. Saving
2. Provisions for the consumption of fixed capital
3. Capital transfers received, net
4. Finance of gross investment
5. Gross domestic fixed capital formation
6. Increase in stocks
7. Net purchase of land
8. Net lending (4-5-6-7) or (27-38)
<u>Foreign assets</u>
9. Gold and foreign exchange
10. Other financial assets
<u>Domestic assets</u>
11. Central government obligations
12. Bills and bonds maturing in less than one year
13. Other bonds
14. Loans
15. Counterparts of transfer of central government's currency issue function
16. Local government obligations
17. Bills and bonds maturing in less than one year
18. Other bonds
19. Loans
20. Corporate debt securities ^{2/}
21. Corporate equity securities including capital participations ^{2/}
22. Consumer credits
23. Other loans and advances
24. Short-term
25. Long-term
26. Other financial assets
27. Net acquisition of financial assets

Table 11c. Capital Transactions of the Monetary Sector, Consolidated
(continued)

Foreign liabilities

28. Currency and transferable deposits
29. Other

Domestic liabilities

30. Currency and transferable deposits of :
31. Central government
32. Other sectors
33. Other deposits
34. Counterparts of transfer of central
governments' gold and foreign exchange holdings
35. Corporate debt securities ^{2/}
36. Corporate equity securities including
capital participations ^{2/}
37. Other liabilities
-

38. Net incurrence of liabilities
-

^{2/} Liabilities are not netted against financial assets, in the case of corporate debts and equity securities - i.e., consolidation of monetary sector is not utilized.

ANNEX II

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Seminario de las Naciones Unidas sobre cuentas nacionales para America Latina, ST/TAO/SER.C./44.

Report of the Working Group on National Accounts and Balances,
Conf. Eur. Stats WG.22/7, April 1965.

ANNEX III

Systems of Classification referred to in this paper :

1. Classification of Commodities by Industrial Origin; Relationship of the Standard International Trade Classification to the International Standard Industrial Classification (Report by the Secretary General to the 13th session of the Statistical Commission) E/CN.3/307 (22-X-64).
2. Standard International Trade Classification Revised, Series M. No.34.
3. International Standard Classification of Occupations : ILO : Geneva 1958.