

**Value added by industry and  
institutional sector, 2000**

**Integrated approach to the compilation of  
national accounts**

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Integrated approach to the compilation of national accounts

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## **Abbreviations**

93SNA	1993 system of national accounts
c.i.f.	cost, insurance and freight
f.o.b.	free on board
GDP	gross domestic product
IEA	integrated economic accounts
SARB	South African Reserve Bank
SIC	standard industrial classification of economic activity
Stats SA	Statistics South Africa
SU-tables	supply and use tables
VAT	value added tax

## **1. Executive summary**

The 1993 System of National Accounts (93SNA) is an internationally agreed comprehensive framework which guides the compilation of national accounts statistics. The 93SNA is based on the fundamentals of economic theory and business accounting. Production, consumption and accumulation are basic concepts used in the 93SNA and are well established in the economic theory.

Supply and Use tables (SU-tables) as well as integrated economic accounts form an integral part of the central framework of the 93SNA. Entries in the production and generation of income accounts by industry and institutional units and sectors are both well-known concepts on their own. A cross-classification between the afore-mentioned links the shortened sequence of accounts by industry, to the integrated economic accounts by institutional sectors and industries. A cross-classification of this nature adds a refreshing dimension to economic analysis.

Stats SA compiled and published this cross-classification for the reference year 2000, the base year of the benchmarked and rebased national account statistics, which was published on 30 November 2004. This development by Stats SA made it possible for the South African Reserve Bank (SARB) to develop the rest of the integrated economic accounts for South Africa that are linked to SU-tables. These developments are important steps towards the further implementation of the 93SNA.

The most important recommendations of this publication are to:

1. Continue with the development of the production and generation of income accounts by industry and institutional sector, through the SU-tables.
2. Aim to publish a time-series of the production and generation of income accounts by industry and institutional sector with the release of the next benchmarked national accounts statistics, and thereafter continue with the publication on an annual basis.

## **2. Estimation of the production and generation of income accounts by industry and institutional sector**

### ***2.1 Introduction***

Estimates of the entries in the production- and generation of income accounts by industry and institutional sector originates from SU-tables. The SU-tables are regarded as the cornerstone of the 93SNA and have both statistical and analytical functions. As a statistical tool, they provide a coordinating framework for checking the consistency of economic statistics on flows of goods and services obtained from quite different kinds of statistical sources, i.e. industrial surveys, household surveys, investment surveys, foreign trade statistics. Furthermore, the SU-tables serve as a basis for calculating the economic data contained in the national accounts and to detect weaknesses in the economic data.

As an analytical tool, the tables are conveniently integrated into macroeconomic models in order to analyse the link and interaction between final demand and industrial output levels. This type of analysis, which is also known as impact analysis, enables users at universities and research institutions to use the tables for sophisticated analysis, including market and productivity analysis.

### ***2.2 Supply and use tables***

The benchmarked national accounts statistics, which were published on 30 November 2004, were derived through SU-tables.

**The supply table** (see Table A, p. 6) shows the origin of the resources in terms of goods and services, depicting products in rows and industries in columns. In the rows, the various types of products are presented according to a product classification<sup>1</sup>. An additional row is added for the adjustment of direct purchases by South African residents abroad. In the columns, information on the output of each industry according to an industrial classification, imports, taxes less subsidies on products and trade and transport margins are shown.

Furthermore, in the supply table, goods and services produced in the economy are measured at basic prices. Basic price is the preferred method of valuing output in the 93SNA. The basic price is the amount receivable by the producer from the purchaser for a unit of a good or service produced as output minus any tax payable plus any subsidy receivable on that unit as a consequence of its production or sale. Basic prices exclude any transport charges invoiced separately by the producer. The c.i.f./f.o.b. adjustment to import data is also shown in the supply table.

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<sup>1</sup> In this case, the product classification is closely linked to the industrial classification used in the SU-tables

**The use table** (see Table A, p. 6) shows the uses of goods and services and supplies information on the cost structures of the various industries. In the rows, the various types of products are presented according to a product classification<sup>2</sup>. Additional rows are added for the adjustment of direct purchases by South African residents abroad and direct purchases in the domestic market by non-South African residents. The table is divided into three different sections, each with its own characteristics.

The *first section* shows the goods and services used as intermediate consumption at purchasers' prices by industry in columns and by product in rows. The total row shows intermediate consumption by industries at purchasers' prices. The *second section* shows the aggregated components of final demand. Final demand consists of exports, household final consumption expenditure, general government final consumption expenditure, fixed capital formation and changes in inventories. The *third section* (disaggregated in Table B, p. 7) elaborates on the production costs of producers other than intermediate consumption expenditure namely, compensation of employees, taxes *less* subsidies on production and imports and gross operating surplus/mixed income. For more detailed information and methodologies related to South Africa's SU-tables, please refer to statistical report No. 04-04-04 available from Stats SA's website<sup>3</sup>.

### **2.3 Selected concepts and definitions**

A few definitions related to both SU-tables and value added per industry are discussed below. These definitions are also the elements in the production and generation of income accounts.

#### **2.3.1 Valuation concepts**

The 93SNA recommends three ways in which transactions could be measured, namely at basic prices, producers' prices or purchasers' prices.

The basic price is the amount receivable by the producer from the purchaser for a unit of a good or service produced as output *minus* any tax payable (e.g. excise duties and value added tax (VAT)) *plus* any subsidy receivable on that unit as a consequence of its production or sale. Basic prices *exclude* any transport charges invoiced separately by the producer.

Producers' price is the amount receivable by the producer from the purchaser for a unit of a good or service produced as output *minus* any VAT, or similar deductible tax, invoiced to the purchaser. It *excludes* any transport charges invoiced separately by the producer.

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<sup>2</sup> In this case, the product classification is closely linked to the industrial classification used in the SU-tables

<sup>3</sup> [www.statssa.gov.za](http://www.statssa.gov.za)



Purchasers' price is the amount paid by the purchaser, *excluding* any deductible VAT or similar deductible tax, in order to take delivery of a unit of a good or service at the time and place required by the purchaser. The purchaser's price of a good *includes* any transport charges paid separately by the purchaser to take delivery at the required time and place.

The relationship between the above-mentioned concepts can be expressed as follows:

### **Output at basic prices**

*plus* taxes on products (excluding VAT)

*less* subsidies on products

= **Output at producers' prices**

*plus* trade and transport margins

*plus* non-deductible VAT

= **Output at purchasers' prices**

Basic prices are the preferred method of valuing output of goods and services produced for the market, especially when a system of VAT is in operation.

### **2.3.2 Output**

Output consists only of those goods and services that are produced within an establishment and that become available for use outside that establishment and for own final use in that establishment. Output may be valued in various ways namely at basic prices, producers' prices or purchasers' prices.

Output could be disaggregated to distinguish three different kinds of output, namely market output, output produced for own final use and other non-market output.

Market output consists of goods and services that are disposed on the market, or intended to be disposed on the market. Output produced for own final use consists of goods and services that are retained for own final use by the producing owners. Other non-market output consists of goods and services that are supplied free or at a non-economically significant price by the general government or the non-profit institutions.

### **2.3.3 Intermediate consumption**

With regard to the valuation of intermediate consumption, i.e. expenditure by enterprises on goods and services consumed as inputs in the production process, the 93SNA recommends that it should be valued at purchasers' price. Intermediate inputs purchased and/or transferred from other establishments belonging to the same enterprise, should be valued at the same prices as used to value them as outputs of those establishments, plus any additional transport charges not included in the output values.

#### **2.3.4 Gross value added**

The 93SNA recommends that gross value added by the various industries be valued at basic prices. It is important to note that gross value added at basic prices excludes any taxes payable on products and includes any subsidies receivable on products. As the basic price measures the amount retained by the producer, it is therefore, the price most relevant for the producer's decision making. Gross value added at basic prices is also the measure preferred and adopted by Stats SA. In order to derive the gross domestic product (GDP) at market prices, taxes less subsidies on products must be added to total gross value added at basic prices. It should be noted that GDP at market prices is a measure which is only applicable to the total economy.

#### **2.3.5 Compensation of employees**

Compensation of employees is defined as the total remuneration, in cash or in kind, payable by an employer to an employee in return for work done by the latter during the accounting period. It is recorded on a gross basis, before any deduction for income taxes, pensions, unemployment insurance and other social insurance schemes. It also includes other forms of compensation, namely commissions, tips, bonuses, directors' fees and allowances such as for holidays and sick leave, as well as military pay and allowances. It excludes employers' social contributions.

#### **2.3.6 Other taxes on production**

Other taxes on production consist of taxes on the ownership of land, buildings or other assets used in production or on labour employed, etc. Important examples of other taxes on production are taxes on payroll or work force, stamp duties, business or professional licenses, etc.

#### **2.3.7 Other subsidies on production**

Subsidies are transfers from the government to the business sector toward current cost of production. These transfers represent additions to the income of producers from current production.

#### **2.3.8 Gross operating surplus/mixed income**

Operating surplus is a measure of the surplus accruing from the processes of production before deducting any explicit or implicit charges, rents of other property incomes payable on the financial assets, land or other tangible non-produced assets required to carry on the production.

Table A: Supply and Use table, 2000 (R million)

Supply table 2000	Total supply at purchasers' prices	Taxes less subsidies on products	Trade and transport margins	Total supply at basic prices	Agriculture, forestry, fishing	Mining and quarrying	Manufacturing	Electricity, gas and water	Construction	Trade, hotels, restaurants	Transport, communication	Finance, business services	Other services	Total industry	Imports	C.i.f./f.o.b. adjustment
Agriculture, forestry, fishing	68 652	1 134	7 166	60 352	56 891	-	133	-	-	-	-	-	-	57 024	3 328	-
Mining and quarrying	150 263	38	4 219	146 006	-	115 235	-	-	-	-	-	-	-	115 235	30 771	-
Manufacturing	1 002 212	56 244	193 032	752 936	-	218	595 831	-	-	-	-	-	-	596 050	156 886	-
Electricity, gas and water	44 641	1 107	-	43 534	-	-	-	43 524	-	-	-	-	-	43 524	10	-
Construction	88 082	3 169	-	84 913	715	3 582	-	1 057	79 329	-	-	-	-	84 683	230	-
Trade, hotels, restaurants	56 598	2 472	-185 766	239 892	-	98	10 431	39	101	220 438	175	-	-	231 283	8 609	-
Transport, communication	165 508	1 534	-18 651	182 626	-	-	-	-	-	-	175 094	-	-	175 094	22 439	-14 908
Finance, business services	300 348	9 403	-	290 945	-	241	11 306	-	845	107	668	273 370	-	286 537	6 092	-1 684
Other services	316 051	8 829	-	307 222	-	-	15 816	-	-	7 357	-	2 304	278 781	304 257	2 965	-
C.i.f./f.o.b. adjustment	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-16 592	16 592
Purchases by residents	15 018	-	-	15 018	-	-	-	-	-	-	-	-	-	-	15 018	-
<b>Total supply at basic prices</b>	<b>2 207 373</b>	<b>83 930</b>	<b>-</b>	<b>2 123 443</b>	<b>57 606</b>	<b>119 376</b>	<b>633 517</b>	<b>44 621</b>	<b>80 275</b>	<b>227 900</b>	<b>175 935</b>	<b>275 675</b>	<b>278 781</b>	<b>1 893 686</b>	<b>229 757</b>	<b>-</b>
<b>Use table 2000</b>	<b>Total supply at purchasers' prices</b>	<b>Taxes less subsidies on products</b>	<b>Trade and transport margins</b>		<b>Agriculture, forestry, fishing</b>	<b>Mining and quarrying</b>	<b>Manufacturing</b>	<b>Electricity, gas and water</b>	<b>Construction</b>	<b>Trade, hotels, restaurants</b>	<b>Transport, communication</b>	<b>Finance, business services</b>	<b>Other services</b>	<b>Total industry</b>	<b>Total economy</b>	<b>Components of final demand</b>
Agriculture, forestry, fishing	68 652				2 446	37	31 613	15	4	758	4	34	397	35 309		33 344
Mining and quarrying	150 263				208	350	56 026	4 289	1 690	19	197	67	390	63 237		87 025
Manufacturing	1 002 212				20 676	21 242	309 778	4 965	29 445	27 219	45 812	23 576	40 616	523 331		478 881
Electricity, gas and water	44 641				531	3 648	10 303	7 048	203	2 381	2 431	1 508	1 387	29 440		15 200
Construction	88 082				269	1 235	-	2 348	19 118	2 869	1 036	4 203	1 703	32 780		55 302
Trade, hotels, restaurants	56 598				230	443	1 396	165	157	7 622	6 225	4 729	2 711	23 679		32 919
Transport, communication	165 508				3 259	19 067	14 482	770	1 357	24 150	20 276	13 855	7 849	105 063		60 445
Finance, business services	300 348				1 564	3 411	34 778	2 162	6 393	39 003	16 629	67 188	18 212	189 340		111 008
Other services	316 051				972	6 552	16 034	71	794	1 176	2 452	4 263	20 949	53 262		262 789
Purchases by residents	15 018				-	-	-	-	-	-	-	-	-	-		15 018
Purchases by non-residents	-				-	-	-	-	-	-	-	-	-	-		-
<b>Total uses(purchasers' prices)</b>	<b>2 207 373</b>				<b>30 155</b>	<b>55 985</b>	<b>474 410</b>	<b>21 832</b>	<b>59 161</b>	<b>105 198</b>	<b>95 063</b>	<b>119 423</b>	<b>94 241</b>	<b>1 055 468</b>		<b>1 151 905</b>
<b>Gross value added / GDP</b>		<b>83 930</b>			<b>27 451</b>	<b>63 391</b>	<b>159 107</b>	<b>22 789</b>	<b>21 114</b>	<b>122 702</b>	<b>80 872</b>	<b>156 252</b>	<b>184 540</b>	<b>838 218</b>	<b>922 148</b>	
<b>Total output at basic prices</b>					<b>57 606</b>	<b>119 376</b>	<b>633 517</b>	<b>44 621</b>	<b>80 275</b>	<b>227 900</b>	<b>175 935</b>	<b>275 675</b>	<b>278 781</b>	<b>1 893 686</b>		

Table B: Components of value added as derived from the Use table, 2000 (R million)

Use table 2000	Total supply at purchasers' prices	Taxes less subsidies on products	Trade and transport margins	Agriculture, forestry, fishing	Mining and quarrying	Manufacturing	Electricity, gas and water	Construction	Trade, hotels, restaurants	Transport, communication	Finance, business services	Other services	Total industry	Total economy	Components of final demand
Total uses(purchasers' prices)	2 207 373			30 155	55 985	474 410	21 832	59 161	105 198	95 063	119 423	94 241	1 055 468		1 151 905
Gross value added / GDP		83 930		27 451	63 391	159 107	22 789	21 114	122 702	80 872	156 252	184 540	838 218	922 148	
Compensation of employees				9 409	28 258	82 994	8 166	12 797	61 515	33 626	53 287	152 250	442 302	442 302	
Taxes less subsidies on production and imports				- 289	1 027	1 899	192	319	2 834	1 004	8 810	2 352	18 148	18 148	
Taxes less subsidies on products		83 930													83 930
Other taxes less subsidies on production				- 289	1 027	1 899	192	319	2 834	1 004	8 810	2 352	18 148	18 148	
Gross operating surplus / mixed income				18 331	34 106	74 214	14 431	7 998	58 353	46 242	94 155	29 938	377 768	377 768	
Total output at basic prices				57 606	119 376	633 517	44 621	80 275	227 900	175 935	275 675	278 781	1 893 686		

**2.4 Production account**

The production account (see Table C) emphasises the concept of value added or GDP as one of the main balancing items in the 93SNA. The 93SNA recommends the calculation of GDP for the entire economy and the calculation of value added for the various industries. The GDP is essentially a production measure as it is obtained through the sum of the gross values added of all resident institutional units, in their capacities as producers, plus the values of any taxes, less subsidies, on production or imports not already included in the values of the outputs and values added by resident producers.

Value added measures the value created by production and may be calculated either before (gross) or after (net) deducting the consumption of fixed capital on the fixed assets used. Gross value added is defined as the value of output less the value of intermediate consumption. Gross/Net value added is the balancing item in the production account for an institutional unit, sector, establishment or industry, while gross/net domestic product is the balancing item in the production accounts for the total economy.

It is important to note that value added does not cover all transactions linked to the production process, but only to the result of production, i.e. output and the utilisation of goods and services when producing this output, i.e. intermediate consumption. In other words it includes output as a resource (see column on right-hand side of the production account) and intermediate consumption as a use (see left-hand side column of production account). As the consumption of fixed capital is not shown separately, the resulting balancing item is gross value added.

Table C: Production account for total industries, 2000 (R million)

Uses	R million	Resources	R million
<b>P.2 Intermediate consumption</b>	<b>1 055 468</b>	<b>P.1 Output</b>	<b>1 893 686</b>
<i>B.1g Value added (gross)<sup>4</sup></i>	838 218		

Stats SA: Statistical release P0441, Gross domestic product, 30 November 2004

<sup>4</sup> Balancing item of the production account for the total economy is GDP

### 2.5 Generation of income account

The generation of income account (see Table D) records distributive transactions resulting from the production process. Distributive transactions consist of transactions by which the value added generated by production is distributed to labour, capital and government, and transactions involving the redistribution of income and wealth (taxes on income and other transfers).

Table D: Generation of income account for total industries, 2000 (R million)

Uses	R million	Resources	R million
D.1 Compensation of employees	442 302	B.1g Value added (gross)	838 218
D.29 Other taxes on production	20 138		
D. 39 Other subsidies on production	-1 991		
<b>B.2g Operating surplus gross / B.3g Mixed income gross</b>	<b>377 769</b>		

Stats SA: Statistical release P0441, Gross domestic product, 30 November 2004

### 2.6 Institutional units and sectors

An economy is segmented in useful categories such as industries and institutional units. An institutional unit is by definition:

- Entitled to own goods or assets in its own right;
- Able to take economic decisions and engage in economic activities;
- Able to incur liabilities on its own behalf, to take on other obligations or future commitments and enter into contracts;
- A resident unit, i.e. centre of economic interest must be in South Africa; and
- Able to produce a complete set of accounts, including balance sheets for the unit or it should be possible to compile them when required.

Institutional units are aggregated into institutional sectors. Institutional sectors are classified on the basis of their principal functions, behaviour and objectives. Institutional sectors comprise of:

- financial corporations;
- non-financial corporations;
- general government;
- households; and
- non-profit institutions serving households.

The financial corporation sector consists of all resident corporations engaged in financial intermediation or in auxiliary financial activities which are closely related to financial intermediation. The non-financial corporations sector includes corporations principally engaged in the production of market goods and non-financial services.

The general government sector consists mainly of government units financed and controlled by government e.g. the different levels of government. The households sector includes unincorporated business enterprises owned and controlled by households, whether market producers or producing for own final use, i.e. sole proprietors and partnerships. The non-profit institutions serving households includes legal or social entities that provide goods and services to their members or to households without price or at prices that are not economically significant e.g. aid organisations and religious societies.

The production and generation of income accounts can both be developed by estimating their underlying variables according to a classification of economic activity or a classification according to type of ownership (institutional sector). The former format is presently used in the publication of official estimates of GDP<sup>5</sup> by Stats SA, and has the advantage that it links seamlessly to the SU-tables. The latter format has the advantage that it lays the foundation of the development of the full sequence of integrated economic accounts (IEA), as published by SARB. In order to achieve both these objectives and to link the SU-tables to the IEA, the 93SNA recommends the cross-classification of relevant industry and institutional sector data. This principle is illustrated in Table E, where the output (P.1) estimates are cross-classified by industry and institutional sector.

Table E: Output cross-classified by industry and institutional sector, 2000 (R million)

Industries	Institutional sectors					Total
	Financial corporations	Non-financial corporations	General government	Households	Non-profit institutions serving households	
Agriculture, forestry and fishing		25 819		31 787		57 606
Mining and quarrying		119 112		264		119 376
Manufacturing		601 140	17	32 360		633 517
Electricity, gas and water		29 622	14 999			44 621
Construction		61 446	1 101	17 728		80 275
Wholesale, retail, motor trade and accomodation		183 126	196	44 578		227 900
Transport, storage and communication		133 505	661	41 769		175 935
Financial intermediation, real estate and business services	104 767	92 880		78 028		275 675
General government and personal services		44 238	185 726	34 998	13 819	278 781
<b>Total industry</b>	<b>104 767</b>	<b>1 290 888</b>	<b>202 700</b>	<b>281 512</b>	<b>13 819</b>	<b>1 893 686</b>

<sup>5</sup> P0441 – Gross domestic product

### 3. Integrated economic accounts (IEA)

The full sequence of integrated economic accounts (see Annexure A, p. 23) provides a comprehensive picture of an economy, but does not depict the relations between the different sectors. However a cross-classification of the production and generation of income accounts by institutional sectors and industries would provide the relation between value added per industry and the sequence of the accounts for institutional sectors. A cross-classification by industry and institutional sectors can only be compiled for the production and generation of income accounts.

As mentioned earlier, this is the first time that this specific cross-classification (industry by institutional sector) of the two accounts is compiled and published. The development work which was done for the benchmarking of South Africa’s National Accounts statistics made it possible to elaborate on it. The integrated approach, in which the balanced SU-tables for the year 2000 were constructed, made it possible to further elaborate on the implementation of the 93SNA in South Africa.

Subsequently, the production and generation of income accounts cross-classified per industry and institutional sector are presented. In principle entries could appear in certain institutional sectors, but due to data limitations it was not possible to divide the current estimates accordingly. Important to note is that the economy would not increase due to this deficiency, but the distribution amongst the sectors and/or type of output could be slightly different.

#### 3.1 Agriculture, forestry and fishing

Table F: Agriculture, forestry and fishing, 2000 (R million)

Production account												
Uses						Transactions and balancing items	Resources					
Total	Non-profit institutions serving households	Households	General government	Non-financial corporations	Financial corporations		Financial corporations	Non-financial corporations	General government	Households	Non-profit institutions serving households	Total
						<b>P.1 Output</b>		25 819		31 787		57 606
						P.11 Market		25 819		30 278		56 097
						P.12 Own final use				1 509		1 509
						P.13 Other non-market						
30 155		16 793		13 362		<b>P.2 Intermediate consumption</b>						
27 451		14 994		12 457		<b>B.1g Value added, gross</b>						
Generation of income account												
						<b>B.1g Value added, gross</b>		12 457		14 994		27 451
9 409		4 784		4 625		<b>D.1 Compensation of employees</b>						
- 289		- 215		- 74		<b>D.29-D.39 Other taxes less subsidies on production</b>						
18 331		10 425		7 906		<b>B.2g Operating surplus, gross / B.3g Mixed income, gross</b>						

The household sector contributed 54,6 per cent to the total value added of the industry. Compensation of employees was almost equally split between the household and non-financial corporations sectors.

Note: In principle entries could appear for the general government sector (mainly market output (P.11)) as well as for own final use (P.12) of the non-financial corporations sector.



### 3.2 Mining and quarrying

Table G: Mining and quarrying, 2000 (R million)

Production account												
Uses						Resources						
Total	Non-profit institutions serving households	Households	General government	Non-financial corporations	Financial corporations	Transactions and balancing items	Financial corporations	Non-financial corporations	General government	Households	Non-profit institutions serving households	Total
						<b>P.1 Output</b>		119 112		264		119 376
						P.11 Market		119 112		264		119 376
						P.12 Own final use						
						P.13 Other non-market						
55 985		119		55 866		<b>P.2 Intermediate consumption</b>						
63 391		145		63 246		<b>B.1g Value added, gross</b>						
Generation of income account												
						<b>B.1g Value added, gross</b>		63 246		145		63 391
28 258		42		28 216		<b>D.1 Compensation of employees</b>						
1 027		2		1 025		<b>D.29-D.39 Other taxes less subsidies on production</b>						
34 106		101		34 005		<b>B.2g Operating surplus, gross / B.3g Mixed income, gross</b>						

The non-financial corporations sector dominated the mining and quarrying industry in all the elements of the production and generation of income accounts.

Note: In principle entries could appear for own final use (P.12) of the non-financial corporations and households sector.

### 3.3 Manufacturing

Table H: Manufacturing, 2000 (R million)

Production account												
Uses						Resources						
Total	Non-profit institutions serving households	Households	General government	Non-financial corporations	Financial corporations	Transactions and balancing items	Financial corporations	Non-financial corporations	General government	Households	Non-profit institutions serving households	Total
						<b>P.1 Output</b>		601 140	17	32 360		633 517
						P.11 Market		601 140	17	32 360		633 517
						P.12 Own final use						
						P.13 Other non-market						
474 410		18 186	6	456 218		<b>P.2 Intermediate consumption</b>						
159 107		14 174	11	144 922		<b>B.1g Value added, gross</b>						
Generation of income account												
						<b>B.1g Value added, gross</b>		144 922	11	14 174		159 107
82 994		3 854	8	79 132		<b>D.1 Compensation of employees</b>						
1 899		- 3		1 902		<b>D.29-D.39 Other taxes less subsidies on production</b>						
74 214		10 323	3	63 888		<b>B.2g Operating surplus, gross / B.3g Mixed income, gross</b>						

The non-financial corporations sector contributed 96 per cent to the total intermediate consumption and 91 per cent to the total value added of the manufacturing industry.

### 3.4 Electricity, gas and water

Table I: Electricity, gas and water, 2000 (R million)

Production account												
Uses						Resources						
Total	Non-profit institutions serving households	Households	General government	Non-financial corporations	Financial corporations	Transactions and balancing items	Financial corporations	Non-financial corporations	General government	Households	Non-profit institutions serving households	Total
						<b>P.1 Output</b>		29 622	14 999			44 621
						P.11 Market		29 622	14 999			44 621
						P.12 Own final use						
						P.13 Other non-market						
21 832			8 837	12 995		<b>P.2 Intermediate consumption</b>						
22 789			6 162	16 627		<b>B.1g Value added, gross</b>						
Generation of income account												
						<b>B.1g Value added, gross</b>		16 627	6 162			22 789
8 166			1 785	6 381		<b>D.1 Compensation of employees</b>						
192			- 22	214		<b>D.29-D.39 Other taxes less subsidies on production</b>						
14 431			4 399	10 032		<b>B.2g Operating surplus, gross / B.3g Mixed income, gross</b>						

The value added of the electricity, gas and water industry consists of contributions from the general government sector (73 per cent) and non-financial corporations sector (27 per cent).

Note: In principle entries could appear for own final use (P.12) of the households sector.

### 3.5 Construction

Table J: Construction, 2000 (R million)

Production account												
Uses						Resources						
Total	Non-profit institutions serving households	Households	General government	Non-financial corporations	Financial corporations	Transactions and balancing items	Financial corporations	Non-financial corporations	General government	Households	Non-profit institutions serving households	Total
						<b>P.1 Output</b>		61 446	1 101	17 728		80 275
						P.11 Market		61 446		17 728		79 174
						P.12 Own final use			1 101			1 101
						P.13 Other non-market						
59 161		12 414	786	45 961		<b>P.2 Intermediate consumption</b>						
21 114		5 314	315	15 485		<b>B.1g Value added, gross</b>						
Generation of income account												
						<b>B.1g Value added, gross</b>		15 485	315	5 314		21 114
12 797		2 939	315	9 543		<b>D.1 Compensation of employees</b>						
319		17		302		<b>D.29-D.39 Other taxes less subsidies on production</b>						
7 998		2 358	0	5 640		<b>B.2g Operating surplus, gross / B.3g Mixed income, gross</b>						

The non-financial corporations sector contributed 74 per cent to the value added of the construction industry.

Note: In principle entries could appear for own final use (P.12) of the non-financial corporations and households sector.

**3.6 Wholesale, retail, and motor trade; catering and accommodation**

Table K: Wholesale, retail, and motor trade; catering and accommodation, 2000 (R million)

Production account												
Uses						Transactions and balancing items	Resources					
Total	Non-profit institutions serving households	Households	General government	Non-financial corporations	Financial corporations		Financial corporations	Non-financial corporations	General government	Households	Non-profit institutions serving households	Total
						P.1 Output		183 126	196	44 578		227 900
						P.11 Market		183 126	196	44 578		227 900
						P.12 Own final use						
						P.13 Other non-market						
105 198		11 282	87	93 829		P.2 Intermediate consumption						
122 702		33 296	109	89 297		B.1g Value added, gross						
Generation of income account												
						B.1g Value added, gross		89 297	109	33 296		122 702
61 515		4 991	64	56 460		D.1 Compensation of employees						
2 834		157	9	2 668		D.29-D.39 Other taxes less subsidies on production						
58 353		28 148	36	30 169		B.2g Operating surplus, gross / B.3g Mixed income, gross						

The non-financial corporations sector contributed 73 per cent to the value added and 89 per cent to the intermediate consumption of this industry.

**3.7 Transport, storage and communication**

Table L: Transport, storage and communication, 2000 (R million)

Production account												
Uses						Transactions and balancing items	Resources					
Total	Non-profit institutions serving households	Households	General government	Non-financial corporations	Financial corporations		Financial corporations	Non-financial corporations	General government	Households	Non-profit institutions serving households	Total
						P.1 Output		133 505	661	41 769		175 935
						P.11 Market		133 505	661	41 769		175 935
						P.12 Own final use						
						P.13 Other non-market						
95 063		20 367	358	74 338		P.2 Intermediate consumption						
80 872		21 402	303	59 167		B.1g Value added, gross						
Generation of income account												
						B.1g Value added, gross		59 167	303	21 402		80 872
33 626		6 345	295	26 986		D.1 Compensation of employees						
1 004		45	8	951		D.29-D.39 Other taxes less subsidies on production						
46 242		15 012	0	31 230		B.2g Operating surplus, gross / B.3g Mixed income, gross						

The non-financial corporations sector contributed 73 per cent to the value added and 80 per cent to the compensation of employees of this industry.

### 3.8 Financial intermediation, real estate and business services

Table M: Financial intermediation, real estate and business services, 2000 (R million)

Production account												
Uses						Transactions and balancing items	Resources					
Total	Non-profit institutions serving households	Households	General government	Non-financial corporations	Financial corporations		Financial corporations	Non-financial corporations	General government	Households	Non-profit institutions serving households	Total
						<b>P.1 Output</b>	<b>104 767</b>	<b>92 880</b>		<b>78 028</b>		<b>275 675</b>
						P.11 Market	104 767	92 880		41 996		239 643
						P.12 Own final use				36 032		36 032
						P.13 Other non-market						
<b>119 423</b>		22 615		56 209	40 599	<b>P.2 Intermediate consumption</b>						
<b>156 252</b>		<b>55 413</b>		<b>36 671</b>	<b>64 168</b>	<b>B.1g Value added, gross</b>						
Generation of income account												
						<b>B.1g Value added, gross</b>	<b>64 168</b>	<b>36 671</b>		<b>55 413</b>		<b>156 252</b>
<b>53 287</b>		4 307		19 218	29 762	<b>D.1 Compensation of employees</b>						
<b>8 810</b>		5 724		891	2 195	<b>D.29-D.39 Other taxes less subsidies on production</b>						
<b>94 155</b>		<b>45 382</b>		<b>16 562</b>	<b>32 211</b>	<b>B.2g Operating surplus, gross / B.3g Mixed income, gross</b>						

The financial corporations and households sector contributed 41 per cent and 35 per cent to the value added of this industry respectively.

Note: In principle entries could appear for own final use (P.12) of the general government sector.

### 3.9 General government and personal services

Table N: General government and personal services, 2000 (R million)

Production account												
Uses						Transactions and balancing items	Resources					
Total	Non-profit institutions serving households	Households	General government	Non-financial corporations	Financial corporations		Financial corporations	Non-financial corporations	General government	Households	Non-profit institutions serving households	Total
						<b>P.1 Output</b>		<b>44 238</b>	<b>185 726</b>	<b>34 998</b>	<b>13 819</b>	<b>278 781</b>
						P.11 Market		44 238	456	18 817		63 511
						P.12 Own final use				16 181		16 181
						P.13 Other non-market			185 270		13 819	199 089
<b>94 241</b>	6 793	7 957	52 555	26 936		<b>P.2 Intermediate consumption</b>						
<b>184 540</b>	<b>7 026</b>	<b>27 041</b>	<b>133 171</b>	<b>17 302</b>		<b>B.1g Value added, gross</b>						
Generation of income account												
						<b>B.1g Value added, gross</b>		<b>17 302</b>	<b>133 171</b>	<b>27 041</b>	<b>7 026</b>	<b>184 540</b>
<b>152 250</b>	6 645	18 948	116 458	10 199		<b>D.1 Compensation of employees</b>						
<b>2 352</b>		151	1 452	749		<b>D.29-D.39 Other taxes less subsidies on production</b>						
<b>29 938</b>	<b>381</b>	<b>7 942</b>	<b>15 261</b>	<b>6 354</b>		<b>B.2g Operating surplus, gross / B.3g Mixed income, gross</b>						

The general government sector dominated the institutional contribution to the value added of the industry, with a contribution of 72 per cent. When looking at the operating surplus of the industry, the general government sector contributed 51 per cent to it.

Note: In principle entries could appear for own final use (P.12) of the general government sector.

**3.10 Total industry**

Table O: Total industry, 2000 (R million)

Production account												
Uses						Resources						
Total	Non-profit institutions serving households	Households	General government	Non-financial corporations	Financial corporations	Transactions and balancing items	Financial corporations	Non-financial corporations	General government	Households	Non-profit institutions serving households	Total
						<b>P.1 Output</b>	<b>104 767</b>	<b>1 290 888</b>	<b>202 700</b>	<b>281 512</b>	<b>13 819</b>	<b>1 893 686</b>
						P.11 Market	104 767	1 290 888	16 329	227 790		1 639 774
						P.12 Own final use			1 101	53 722		54 823
						P.13 Other non-market			185 270		13 819	199 089
<b>1 055 468</b>	<b>6 793</b>	<b>109 733</b>	<b>62 629</b>	<b>835 714</b>	<b>40 599</b>	<b>P.2 Intermediate consumption</b>						
<b>838 218</b>	<b>7 026</b>	<b>171 779</b>	<b>140 071</b>	<b>455 174</b>	<b>64 168</b>	<b>B.1g Value added, gross</b>						
Generation of income account												
						<b>B.1g Value added, gross</b>	<b>64 168</b>	<b>455 174</b>	<b>140 071</b>	<b>171 779</b>	<b>7 026</b>	<b>838 218</b>
<b>442 302</b>	<b>6 645</b>	<b>46 210</b>	<b>118 925</b>	<b>240 760</b>	<b>29 762</b>	<b>D.1 Compensation of employees</b>						
<b>18 148</b>		<b>5 878</b>	<b>1 447</b>	<b>8 628</b>	<b>2 195</b>	<b>D.29-D.39 Other taxes less subsidies on production</b>						
<b>377 768</b>	<b>381</b>	<b>119 691</b>	<b>19 699</b>	<b>205 786</b>	<b>32 211</b>	<b>B.2g Operating surplus, gross / B.3g Mixed income, gross</b>						

The institutional sectors' contributions to the total value added of the South African economy varied between 1 per cent (non-profit institutions serving households) and 54 per cent (non-financial corporations sector). Contributions by the other institutional sectors were the general government sector (17 per cent), the financial corporations sector (8 per cent) and the households sector (20 per cent), respectively.

#### **4. Production account items and components of value added by industries and institutional sectors**

The information in Tables F to O above is presented in a consolidated framework in Tables P, Q and R below. Tables P, Q and R represent the production and generation of income accounts cross-classified by industry and institutional sector. Transactions of the industries are disaggregated into market, own final use and other non-market categories.

Table P summarises the monetary values of the transactions listed in Tables F to O. Both Tables Q and R are derived from Table P. Table Q describes the distribution of industries between institutional sectors, whereas Table R describes each industry's contribution to the various institutional sectors.

For example, value added for the total economy is R 838 218 million (see Tables O and P on pages 16 and 18). The non-financial corporations sector contributed R 455 174 million (see Table P, p. 18) or 54,3 per cent (see Table Q, p. 19). The manufacturing industry was the largest contributor (31,84 per cent) to the total value added of the non-financial corporations sector (see Table R, p. 20).

Table P: Production account items and components of value added by industries and institutional sectors, 2000 (R million)

	Industries																			Total Industry
	Market										Own final use				Other non-market					
	Agriculture, forestry and fishing	Mining and quarrying	Manufacturing	Electricity, gas and water	Construction	Wholesale, retail, motor trade, accomodation	Transport, storage and communication	Financial intermediation, real estate and business services	General government, personal services	Sub-total Market	Agriculture, forestry and fishing	Construction	Financial intermediation, real estate and business services	General government, personal services	Sub-total Own final use	General government, personal services	Sub-total Other non-market			
<b>Institutional sectors</b>																				
<b>1. Financial corporations</b>																				
Output								104 767		104 767										
Intermediate consumption								40 599		40 599										
Gross value added								64 168		64 168										
Compensation of employees								29 762		29 762										
Other taxes less subsidies on production								2 195		2 195										
Gross operating surplus								32 211		32 211										
<b>2. Non-financial corporations</b>																				
Output	25 819	119 112	601 140	29 622	61 446	183 126	133 505	92 880	44 238	1 290 888								1 290 888		
Intermediate consumption	13 362	55 866	456 218	12 995	45 961	93 829	74 338	56 209	26 936	835 714								835 714		
Gross value added	12 457	63 246	144 922	16 627	15 485	89 297	59 167	36 671	17 302	455 174								455 174		
Compensation of employees	4 625	28 216	79 132	6 381	9 543	56 460	26 986	19 218	10 199	240 760								240 760		
Other taxes less subsidies on production	- 74	1 025	1 902	214	302	2 668	951	891	749	8 628								8 628		
Gross operating surplus	7 906	34 005	63 888	10 032	5 640	30 169	31 230	16 562	6 354	205 786								205 786		
<b>3. General government</b>																				
Output			17	14 999		196	661		456	16 329		1 101		1 101	185 270	185 270		202 700		
Intermediate consumption			6	8 837		87	358		443	9 731		786		786	52 112	52 112		62 629		
Gross value added			11	6 162		109	303		13	6 598		315		315	133 158	133 158		140 071		
Compensation of employees			8	1 785		64	295		11	2 163		315		315	116 447	116 447		118 925		
Other taxes less subsidies on production				- 22		9	8		2	- 3					1 450	1 450		1 447		
Gross operating surplus			3	4 399		36				4 438					15 261	15 261		19 699		
<b>4. Households</b>																				
Output	30 278	264	32 360		17 728	44 578	41 769	41 996	18 817	227 790	1 509		36 032	16 181	53 722			281 512		
Intermediate consumption	16 793	119	18 186		12 414	11 282	20 367	17 940	7 957	105 058			4 675		4 675			109 733		
Gross value added	13 485	145	14 174		5 314	33 296	21 402	24 056	10 860	122 732	1 509		31 357	16 181	49 047			171 779		
Compensation of employees	4 784	42	3 854		2 939	4 991	6 345	4 307	2 767	30 029				16 181	16 181			46 210		
Other taxes less subsidies on production	- 215	2	- 3		17	157	45	270	151	424			5 454		5 454			5 878		
Gross operating surplus	8 916	101	10 323		2 358	28 148	15 012	19 479	7 942	92 279	1 509		25 903		27 412			119 691		
<b>5. Non-profit institutions serving households</b>																				
Output																13 819	13 819	13 819		
Intermediate consumption																6 793	6 793	6 793		
Gross value added																7 026	7 026	7 026		
Compensation of employees																6 645	6 645	6 645		
Other taxes less subsidies on production																				
Gross operating surplus																381	381	381		
<b>6. Total economy</b>																				
Output	56 097	119 376	633 517	44 621	79 174	227 900	175 935	239 643	63 511	1 639 774	1 509	1 101	36 032	16 181	54 823	199 089	199 089	1 893 686		
Intermediate consumption	30 155	55 985	474 410	21 832	58 375	105 198	95 063	114 748	35 336	991 102			786		5 461	58 905	58 905	1 055 468		
Gross value added	25 942	63 391	159 107	22 789	20 799	122 702	80 872	124 895	28 175	648 672	1 509	315	31 357	16 181	49 362	140 184	140 184	838 218		
Compensation of employees	9 409	28 258	82 994	8 166	12 482	61 515	33 626	53 287	12 977	302 714			315	16 181	16 496	123 092	123 092	442 302		
Other taxes less subsidies on production	- 289	1 027	1 899	192	319	2 834	1 004	3 356	902	11 244			5 454		5 454	1 450	1 450	18 148		
Gross operating surplus	16 822	34 106	74 214	14 431	7 998	58 353	46 242	68 252	14 296	334 714	1 509		25 903		27 412	15 642	15 642	377 768		

Table Q: Production account items and components of value added by industries and institutional sectors, 2000 (percentages)

	Industries										Own final use					Other non-market		Total Industry		
	Agriculture, forestry and fishing	Mining and quarrying	Manufacturing	Electricity, gas and water	Construction	Market Wholesale-, retail-, motor trade, accomodation	Transport, storage and communication	Financial intermediation, real estate and business services	General government, personal services	Sub-total Market	Agriculture, forestry and fishing	Construction	Financial intermediation, real estate and business services	General government, personal services	Sub-total Own final use	General government, personal services	Other non-market			
<b>Institutional sectors</b>																				
<b>1. Financial corporations</b>																				
Output																		5,53		
Intermediate consumption																		3,85		
Gross value added																		7,66		
Compensation of employees																		6,73		
Other taxes less subsidies on production																		12,09		
Gross operating surplus																		8,53		
<b>2. Non-financial corporations</b>																				
Output	46,02	99,78	94,89	66,39	77,61	80,35	75,88	38,76	69,65	78,72								68,17		
Intermediate consumption	44,31	99,79	96,17	59,52	78,73	89,19	78,20	48,98	76,23	84,32								79,18		
Gross value added	48,02	99,77	91,08	72,96	74,45	72,78	73,16	29,36	61,41	70,17								54,30		
Compensation of employees	49,15	99,85	95,35	78,14	76,46	91,78	80,25	36,07	78,59	79,53								54,43		
Other taxes less subsidies on production	25,59	99,83	100,17	111,46	94,80	94,16	94,75	26,56	83,00	76,75								47,55		
Gross operating surplus	47,00	99,70	86,09	69,52	70,50	51,70	67,54	24,26	44,45	61,48								54,47		
<b>3. General government</b>																				
Output				0,00	33,61			0,09	0,38	0,72	1,00				2,01	93,06	93,06	10,70		
Intermediate consumption				0,00	40,48			0,08	0,38	1,25	0,98				14,39	88,47	88,47	5,93		
Gross value added				0,01	27,04			0,09	0,37	0,05	1,02				0,64	94,99	94,99	16,71		
Compensation of employees				0,01	21,86			0,10	0,88	0,08	0,71				1,91	94,60	94,60	26,89		
Other taxes less subsidies on production								0,32	0,80	0,22	-0,03						100,00	100,00	7,97	
Gross operating surplus				0,00	30,48			0,06			1,33						97,56	97,56	5,21	
<b>4. Households</b>																				
Output	53,98	0,22	5,11			22,39	19,56	23,74	17,52	29,63	13,89	100,00			100,00	100,00	97,99	14,87		
Intermediate consumption	55,69	0,21	3,83			21,27	10,72	21,42	15,63	22,52	10,60			100,00			85,61	10,40		
Gross value added	51,98	0,23	8,91			25,55	27,14	26,46	19,26	38,54	18,92	100,00			100,00	100,00	99,36	20,49		
Compensation of employees	50,85	0,15	4,64			23,54	8,11	18,87	8,08	21,32	9,92			100,00			98,09	10,45		
Other taxes less subsidies on production	74,41	0,17	-0,17			5,20	5,52	4,46	8,04	16,78	3,76			100,00			100,00	32,38		
Gross operating surplus	53,00	0,30	13,91			29,50	48,24	32,46	28,54	55,55	27,57	100,00			100,00			31,68		
<b>5. Non-profit institutions serving households</b>																				
Output																		6,94	6,94	0,73
Intermediate consumption																		11,53	11,53	0,64
Gross value added																		5,01	5,01	0,84
Compensation of employees																		5,40	5,40	1,50
Other taxes less subsidies on production																				
Gross operating surplus																		2,44	2,44	0,10
<b>6. Total economy</b>																				
Output	100,00	100,00	100,00	100,00	100,00	100,00	100,00	100,00	100,00	100,00	100,00	100,00	100,00	100,00	100,00	100,00	100,00	100,00		
Intermediate consumption	100,00	100,00	100,00	100,00	100,00	100,00	100,00	100,00	100,00	100,00	100,00	100,00	100,00	100,00	100,00	100,00	100,00	100,00		
Gross value added	100,00	100,00	100,00	100,00	100,00	100,00	100,00	100,00	100,00	100,00	100,00	100,00	100,00	100,00	100,00	100,00	100,00	100,00		
Compensation of employees	100,00	100,00	100,00	100,00	100,00	100,00	100,00	100,00	100,00	100,00	100,00	100,00	100,00	100,00	100,00	100,00	100,00	100,00		
Other taxes less subsidies on production	100,00	100,00	100,00	100,00	100,00	100,00	100,00	100,00	100,00	100,00	100,00	100,00	100,00	100,00	100,00	100,00	100,00	100,00		
Gross operating surplus	100,00	100,00	100,00	100,00	100,00	100,00	100,00	100,00	100,00	100,00	100,00	100,00	100,00	100,00	100,00	100,00	100,00	100,00		



Table R: Production account items and components of value added by industries and institutional sectors, 2000 (percentages)

	Industries										Own final use					Other non-market		Total Industry
	Agriculture, forestry and fishing	Mining and quarrying	Manufacturing	Electricity, gas and water	Construction	Market Wholesale-, retail-, motor trade, accomodation	Transport, storage and communication	Financial intermediation, real estate and business services	General government, personal services	Sub-total Market	Agriculture, forestry and fishing	Construction	Financial intermediation, real estate and business services	General government, personal services	Sub-total Own final use	General government, personal services	Other non-market	
<b>Institutional sectors</b>																		
<b>1. Financial corporations</b>																		
Output								100,00		100,00								
Intermediate consumption								100,00		100,00								
Gross value added								100,00		100,00								
Compensation of employees								100,00		100,00								
Other taxes less subsidies on production								100,00		100,00								
Gross operating surplus								100,00		100,00								
<b>2. Non-financial corporations</b>																		
Output	2,00	9,23	46,57	2,29	4,76	14,19	10,34	7,20	3,43	100,00							100,00	
Intermediate consumption	1,60	6,68	54,59	1,55	5,50	11,23	8,90	6,73	3,22	100,00							100,00	
Gross value added	2,74	13,89	31,84	3,65	3,40	19,62	13,00	8,06	3,80	100,00							100,00	
Compensation of employees	1,92	11,72	32,87	2,65	3,96	23,45	11,21	7,98	4,24	100,00							100,00	
Other taxes less subsidies on production	-0,86	11,88	22,04	2,48	3,50	30,92	11,02	10,33	8,68	100,00							100,00	
Gross operating surplus	3,84	16,52	31,05	4,88	2,74	14,66	15,18	8,05	3,09	100,00							100,00	
<b>3. General government</b>																		
Output			0,01	7,40		0,10	0,33		0,22	8,06		0,54		0,54	91,40	91,40	100,00	
Intermediate consumption			0,01	14,11		0,14	0,57		0,71	15,54		1,26		1,26	83,21	83,21	100,00	
Gross value added			0,01	4,40		0,08	0,22		0,01	4,71		0,22		0,22	95,06	95,06	100,00	
Compensation of employees			0,01	1,50		0,05	0,25		0,01	1,82		0,26		0,26	97,92	97,92	100,00	
Other taxes less subsidies on production				-1,52		0,62	0,55		0,14	-0,21					100,21	100,21	100,00	
Gross operating surplus			0,02	22,33		0,18				22,53					77,47	77,47	100,00	
<b>4. Households</b>																		
Output	10,76	0,09	11,50		6,30	15,84	14,84	14,92	6,68	80,92	0,54		12,80	5,75	19,08		100,00	
Intermediate consumption	15,30	0,11	16,57		11,31	10,28	18,56	16,35	7,25	95,74			4,26		4,26		100,00	
Gross value added	7,85	0,08	8,25		3,09	19,38	12,46	14,00	6,32	71,45	0,88		18,25	9,42	28,55		100,00	
Compensation of employees	10,35	0,09	8,34		6,36	10,80	13,73	9,32	5,99	64,98			35,02		35,02		100,00	
Other taxes less subsidies on production	-3,66	0,03	-0,05		0,28	2,66	0,76	4,59	2,58	7,19			92,81		92,81		100,00	
Gross operating surplus	7,45	0,08	8,62		1,97	23,52	12,54	16,28	6,63	77,10	1,26		21,64		22,90		100,00	
<b>5. Non-profit institutions serving households</b>																		
Output															100,00	100,00	100,00	
Intermediate consumption															100,00	100,00	100,00	
Gross value added															100,00	100,00	100,00	
Compensation of employees															100,00	100,00	100,00	
Other taxes less subsidies on production																	100,00	
Gross operating surplus															100,00	100,00	100,00	
<b>6. Total economy</b>																		
Output	2,96	6,30	33,45	2,36	4,18	12,03	9,29	12,65	3,35	86,59	0,08	0,06	1,90	0,85	2,90	10,51	10,51	100,00
Intermediate consumption	2,86	5,30	44,95	2,07	5,53	9,97	9,01	10,87	3,35	93,90		0,07	0,44	0,52		5,58	5,58	100,00
Gross value added	3,09	7,56	18,98	2,72	2,48	14,64	9,65	14,90	3,36	77,39	0,18	0,04	3,74	1,93	5,89	16,72	16,72	100,00
Compensation of employees	2,13	6,39	18,76	1,85	2,82	13,91	7,60	12,05	2,93	68,44		0,07		3,66	3,73	27,83	27,83	100,00
Other taxes less subsidies on production	-1,59	5,66	10,46	1,06	1,76	15,62	5,53	18,49	4,97	61,96			30,05		30,05	7,99	7,99	100,00
Gross operating surplus	4,45	9,03	19,65	3,82	2,12	15,45	12,24	18,07	3,78	88,60	0,40		6,86		7,26	4,14	4,14	100,00

## **5. Recommendations**

The most important recommendations of this publication are to:

1. Continue with the development of the production and generation of income accounts by industry and institutional sector, through the SU-tables.
2. Aim to publish a time-series of the production and generation of income accounts by industry and institutional sector with the release of the next benchmarked national accounts statistics, and thereafter continue with the publication on an annual basis.

## 6. References

Commission of the European Communities, International Monetary Fund, Organisation for Economic Co-operation and Development, United Nations and World Bank, *System of National Accounts*, 1993 (Brussels/Luxembourg, New York, Paris, Washington, D.C.) (93SNA)

Southern African Development Community, *System of National Accounts*, 1993

United Nations, *A Systems approach to National Accounts compilation*, (New York), A technical report

## Annexures

### *Annexure A: Integrated economic accounts (IEA) with balancing items*

Number	Name of the account	Balancing item
	<b>Transaction accounts</b>	
0	<b>Goods and services account</b>	
	<b>Full sequence of accounts for institutional sectors</b>	
	<b>Current accounts</b>	
I	Production account	B. 1 Value added
II.1.1	Generation of income account	B. 2 Operating surplus / B. 3 Mixed income
II.1.2	Allocation of primary income account	B. 5 Balance of primary income
II.2	Secondary distribution of income account	B. 6 Disposable income
II.3	Redistribution of income in kind account	B. 7 Adjusted disposable income
II.4.1	Use of disposable income account	B. 8 Saving
II.4.2	Use of adjusted disposable income account	B. 8 Saving
	<b>Accumulation accounts</b>	
III.1	Capital account	B. 9 Net lending / net borrowing
III.2	Financial account	B. 9 Net lending / net borrowing
III.3	Other changes in assets account	B.10 Other changes in net worth
	<b>Balance sheets</b>	
IV.1	Opening balance sheet	B.90 Net worth
IV.2	Changes in balance sheet	B.10 Total changes in net worth
IV.3	Closing balance sheet	B.90 Net worth
	<b>Rest of the world accounts</b>	
	<b>Current accounts</b>	
V.I	External account of goods and services	B.11 External balance of goods and services
V.II	External account of primary income and current transfers	B.12 Current external balance
	<b>Accumulation accounts</b>	
V.III.1	External capital account	B.9 Net lending / net borrowing of the nation
V.III.2	External financial account	B.9 Net lending / net borrowing of the nation
V.III.3	External account for other changes in assets account	
	<b>Balance sheets</b>	
V.IV.3	External opening balance sheet	B.90 Net external financial position of the nation
IV.2	External changes in balance sheet	B.10 Changes in net external financial position of the nation
V.IV.3	External closing balance sheet	B.90 Net external financial position of the nation

**Annexure B: Classification of industries used in the compilation of national accounts <sup>6</sup>**

Title in the national accounts tables	Major division of SIC	Division of SIC
Agriculture, forestry and fishing Agriculture Forestry Fishing	1	11 12 13
Mining and quarrying Coal mining Gold mining Platinum group metals Other metal ores Other mining and quarrying	2	21 23 2424 24 22, 25, 29
Manufacturing Food, beverages and tobacco products Textiles, clothing and leather goods Wood and paper; publishing and printing Petroleum products, chemicals, rubber and plastic Other non-metallic mineral products Metals, metal products, machinery and equipment Electrical machinery and apparatus Radio, TV, instruments, watches and clocks Transport equipment Furniture; other manufacturing	3	30 31 32 33 34 35 36 37 38 39
Electricity, gas and water Electricity and gas Water	4	41 42
Construction	5	
Wholesale, retail, and motor trade; catering and accommodation Wholesale trade Retail trade; repair of household goods Motor trade; repair of motor vehicles Catering and accommodation	6	61 62 63 64
Transport, storage and communication Transport and storage Communication	7	71-74 75
Finance, real estate and business services Finance and insurance Real estate Business services	8	81-83 84 85-88
General government and personal services	9	9, 0

<sup>6</sup> The industries used in estimating the value added was classified according to the Standard Industrial Classification of all Economic Activities (SIC), fifth edition. It is based on the third revision of the International Standard Industrial Classification of all Economic Activities (ISIC), with suitable adaptations for local conditions.