Chapter 38: Thematic Accounts

Version circulated for AEG review

Chapter 38:   Thematic Accounts

A.   Introduction

38.1   The standard sequence of economic accounts of the SNA is fully integrated and internally coherent, and it provides a relatively limited amount of disaggregation in order to present an uncluttered view of the major macroeconomic aggregates. Yet answering the broad range of important questions about economic activity and phenomena often requires multiple perspectives and the sort of detailed disaggregation that would overburden the standard sequence of economic accounts. Demands therefore frequently arise for further data that will permit deeper insight into economic activities or phenomena of special interest or importance, or that reveal the broader context.

38.2   Thematic and extended accounts are flexible tools for increasing the visibility of key phenomena by bringing all the pertinent data together in one place, and by presenting further disaggregation, alternative aggregations and approaches, and broader context while maintaining coherence with the overall conceptual framework of the SNA. Complementary data may also be presented in a supplementary table rather than a fully elaborated thematic or extended account in the case of topics that can be covered in a single table with a limited scope.

38.3   Thematic and extended accounts are linked to, but distinct from, the standard system of accounts. Their links to the standard sequence of economic accounts enable thematic and extended accounts to inherit the rigour of the SNA, including its definitions for concepts such as production, consumption, income, and assets, and its framework for ensuring the consistency of the estimates with each other and with higher level aggregates. For example, as part of ensuring this consistency, compilation of a thematic account may include balancing the supply and use of the products included in the key activity of interest. The link to the sequence of economic accounts also allows these accounts to show the economic significance of the items they cover through meaningful comparisons to macroeconomic aggregates such as GDP/NDP, gross value added, and trade in services.

38.4   One of the strengths of the SNA is its flexibility, and this flexibility extends to the choice of topics for thematic or extended accounts. The economy's structure and growth pattern, the key policy issues, and data availability are factors to consider in identifying the themes that would be appropriate to cover in a thematic or extended account. Nevertheless, the compilation of certain thematic or extended accounts is encouraged to fill important information gaps on aspects of well-being and sustainability. These include the labor account (discussed in chapter 16), the thematic account on the digital economy (discussed in chapter 22), and the extended accounts on household unpaid service work, health, and education and human capital (discussed in chapter 34). In addition, tables analyzing inequality by disaggregating household income, consumption, and wealth (discussed in chapter 32) are part of the recommended data dissemination on the household sector.

38.5   This chapter explains the roles of thematic accounts and extended accounts in dissemination of macroeconomic statistics and provides general guidelines for compiling a thematic account. The purposes and scope of thematic and extended accounts are explained in Section B. Section C provides an overview of the main tools for developing a thematic account, including supply and use tables. Section D explains the steps in developing a thematic account on a key activity in the framework of supply and use tables, which include disaggregation of the relevant elements of the supply and use tables, complementing the information provided in those tables with physical indicators, and, possibly, extending the production boundary to bring visibility to goods and services produced for own consumption. Section D concludes with a discussion of the circumstances in which the measures of income, saving, investment, and the balance sheet that appear further down in the sequence of accounts on institutional sectors can be compiled for the key activity.

B.   Relation between Thematic Accounts and Extended Accounts

38.6   Both thematic and extended accounts provide complementary data that allow insight into a key activity or aspect of the economy that lacks visibility in the standard sequence of economic accounts, but they differ in

their relationship to those accounts. Thematic accounts disaggregate and rearrange the items in the standard accounts, while extended accounts expand, or look beyond, the standard SNA boundaries to give a different perspective or a more comprehensive view of a phenomenon and reveal its broader context. Whether an account is a thematic account or an extended account is determined by its focus. If necessary to provide a more complete picture, a thematic account can include supplementary information on an item outside the standard SNA boundaries.

1. Thematic accounts

38.7 Analytically important items for understanding the key activity or phenomenon that is the focus of a thematic account are often invisible in the standard sequence of economic accounts because they are subsumed in broader aggregates or are implicit components of transactions estimated at a higher level of aggregation. Thematic accounts increase the visibility of such items by compiling more granular decompositions and by compiling alternative aggregations that summarize the relevant granular data. These alternative aggregations may, for example, introduce a different treatment of ancillary activities in which the elements of the standard sequence of economic accounts are rearranged without altering the boundaries of the underlying SNA concepts.

38.8 Most thematic accounts cover a key activity, which is an activity that is of high economic importance or of special interest for policymaking or other purposes. To provide a complete view, the key activity must often be defined broadly enough to include segments of several of the industries defined in the standard industrial classification system. The boundary of the key activity may therefore encompass detailed industries or industry segments from different sections and divisions of the standard classification system, in effect rearranging that system. A thematic account may also analyze a key phenomenon covered by the standard sequence of economic accounts in more detail by providing additional breakdowns and alternative aggregations.

38.9 Tourism accounts (discussed below in section E) are a widely compiled example of a type of thematic account. Accounts for health and education (discussed in chapter 34) are also widely compiled either as thematic accounts or extended accounts. Other common topics for thematic accounts are agriculture, culture, sports and recreation, transport, and social protection. Finally, the profound impact of digitalization has made the digital economy a frequent theme for the work on new types of thematic accounts; see chapter 22 for a discussion of these accounts.

2. Extended accounts

38.10 A different perspective or a more comprehensive view can provide important context for the standard SNA indicators, and cover aspects of well-being and sustainability and of production, income and wealth that are beyond the scope of the standard sequence of economic accounts. Extended accounts present concepts that expand or modify the standard boundaries of production, consumption, investment, income, assets, and wealth, and indicators that concern phenomena beyond these boundaries. They can also be a way for national statistics offices to test new or experimental methodologies that may eventually be absorbed into the standard sequence of economic accounts.

38.11 Extended accounts include imputed values for indicators measured in monetary units and/or non-monetary indicators measured in physical units. Expanding an SNA boundary usually requires imputing a monetary value for goods, services, or assets that are not sold in markets, or estimating a monetary value for externalities. This imputation may, for example, be based on actual or inferred costs of production, observed market prices of related products, the net present value of expected future returns, or the value of the harm to health or the environment caused by an externality.

38.12 Areas in which extended accounts can fill important information gaps include unpaid household service work, education and human capital, health, and free digital services. Unpaid household service work, including volunteering, is a frequent theme for an extended account. Extended accounts for education and human capital may also expand the production boundary to include unpaid household production of educational services and expand the asset boundary to include income-based and cost-based measures of human capital. (Human capital is discussed in chapter 35.) Similarly, the extended account on health care may expand the

production boundary to include unpaid household production of health care and long-term social care. Finally, an extended account could impute direct household consumption of free services of digital platforms, as discussed in chapter 22.

38.13   Addressing concerns about sustainability requires a multitude of additional data. The System of Environmental-Economic Accounting (SEEA) contains two complementary sets of statistical standards to guide the collection, organization, and presentation of the data needed for the analysis of environmental aspects of sustainability (and the SEEA framework itself can be viewed as complementary to the SNA). First, the SEEA 2012 Central Framework provides a framework for producing environmental-economic accounts in physical and monetary units on natural resource stocks and flows, natural resource inputs to the economy and on impacts of the economy on the environment and expenditures to mitigate these impacts. Second, SEEA—Ecosystem Accounting extends the SNA asset and production boundaries to recognize and account for ecosystem assets and the services derived from these assets in physical and monetary terms. The close relationship of the SEEA to the SNA and the use of its key components to assess sustainability are discussed in chapter 35.

38.14   When an extended account expands or modifies the SNA boundaries of production, consumption, or assets, it must remain internally consistent. Therefore, expanded definitions of production, income, and expenditures must maintain the conceptual identity between production and income and the identity between total supply and total use of a product. Furthermore, the terminology used in the extended account should clearly distinguish the alternative and expanded concepts from the standard SNA concepts.

C.   Tools for Developing a Thematic Account

38.15   Combining the data from the standard sequence of economic accounts with more detailed data from the supply and use tables and from outside sources will enable deeper insight into the key activity or phenomenon being analyzed in the thematic account. In addition, alternative aggregations based on alternative approaches to classification can aid in the analysis of the key activity or phenomenon. One of the steps in planning and designing a thematic account should therefore be to identify the outside data sources and alternative classifications that can help enhance the scope or depth of the analysis of the key activity or phenomenon of interest.

38.16   This section discusses commonly used resources for compiling a thematic account on a key activity. Supply and use tables are considered first, as they are typically used as a starting point for having more detailed breakdowns and can provide an organizing framework for the data. Outside data sources are discussed next. Last, this section discusses the use of alternative approaches for classifying and aggregating the data used to compile a thematic account.

1.   Supply and Use Tables

38.17   Although a simple disaggregation of the production and generation of income accounts can provide valuable insights into the key sector featured in a thematic account, the organizing framework and wealth of information provided by supply and use tables (discussed in chapter 15) will allow a much more complete and comprehensive description of the theme being addressed. For example, data on who consumes the sector's output can be provided by drawing on the information presented in the use table. Furthermore, the key sector's linkages with the rest of the economy can be derived from the use table and used to estimate the indirect impact of an increase in its output of goods and services. Compiling the thematic account in the framework of supply and use tables will also help ensure its accuracy and its consistency with the rest of the accounts.

38.18   As illustrated in the simplified example of extending the supply and use tables discussed in section E below, a supply table breaks out the domestic sources of supply of every product by industry. Its columns contain industries, and its rows contain products, with an industry's output of a product valued at basic prices. The supply table also contains columns showing imports, taxes and subsidies on products, and the total supply of each product at purchaser's prices. The total supply of a product at purchaser's prices is conceptually identical to the total of the uses of the product, and a process of balancing the supply and use tables ensures

that this identity is satisfied in practice.

38.19　The use table breaks out each industry's intermediate consumption of a product, with additional columns showing the final consumption of the various products broken out by each institutional sector, gross capital formation, exports, and the total uses of the product. The bottom section of the use table shows industries' total intermediate consumption, value added and output, along with a decomposition of value added that includes compensation of employees, other taxes less subsidies on production, consumption of fixed capital, gross and net operating surplus, and gross and net mixed income. Additional rows show total output, labor inputs as measured by hours worked, and gross fixed capital formation.

2.　Alternative Aggregations

38.20　Alternative aggregations are a fundamental tool for enabling the users of a thematic (or extended) account to analyze a key phenomenon that lacks visibility in the standard system of accounts. The rows and columns of the standard supply and use tables follow the standard product and industry classifications (CPC and ISIC) at similar levels of their respective hierarchies. It can, however, be quite instructive to bring together a set of detailed expenditures with a common purpose, or a set of detailed activities involved in the production of a key type of product. For example, if the objective is to analyze the impact of oil and natural gas on the economy, the thematic account may contain the industries of extraction of crude petroleum and natural gas (ISIC division 06), manufacture of refined petroleum products (ISIC class 1920), transport via pipelines (ISIC class 4930), wholesale of solid, liquid and gaseous fuels and related products (ISIC class 4661) and retail sale of automobile fuel (ISIC class 4730). Depending on local circumstances, it may also be useful to include petrochemical processing.

38.21　Many thematic accounts group together a select set of detailed industries of special interest or importance to the economy. Such special groups of selected industries are commonly referred to as a "key activity", "key sector". or just "sector". (Note that the term "sector" can also be used as a convenient way of referring to an institutional sector of the SNA as discussed in chapter 1, so the intended meaning when this term is used must be inferred from the context.) For example, a key sector containing the industries with critical roles in the economy's external transactions might be useful to track. Another example of a key sector is the group of industries that produce, transport, and sell oil and gas products discussed above.

38.22　The detailed industries and products that are grouped together to form a key activity often come from different sections of the standard industry classification and standard product classification. The key activity might be narrowly specified, such as a particular agricultural crop or mineral, or it might be relatively broad, such as all the goods and services primarily serving tourism. In either case, special supply and use tables may be compiled that concentrate on the key activity and summarize the other industries or products in broadly defined aggregates. If the key activity comprises a discrete set of enterprises for which income statement and balance sheet data are available, a complete sequence of economic accounts for the key activity may also be compiled.

38.23　Classifications based on the purpose of the expenditure are also used for the alternative aggregations. Detailed expenditures identified as having a common purpose in the four functional classifications of the SNA (see Annex X on functional classifications), may be reassembled into cross-cutting aggregates of analytical interest. For example, the SNA functional classifications identify expenditures on education incurred by households, government, non-profit institutions and producers, which might be used to derive a measure of human capital based on past expenditures on education, or the goods identified as durables in the Classification of Individual Consumption by Purpose (COICOP) might be reclassified as gross capital formation.

38.24　A thematic (or extended) account may present more than one type of alternative aggregation. The classifications that define the alternative aggregations of products, activities or transactions may be based on any of five dimensions: (1) the purpose of the expenditure; (2) the characteristics of the product; (3) who the user of the good or service is (e.g., resident and non-resident visitors in a tourism account); (4) who the producer is (e.g., household non-market producers or informal unincorporated household market enterprises); or (5) the characteristics of the transaction (e.g., digitally ordered). Special aggregations of products in a key sector thematic account may include relevant secondary or ancillary outputs of industries whose primary

product is out-of-scope.

3. Additional Source Data

38.25 Constructing the relevant aggregates for the key sector that is the focus of the thematic account often requires further decomposition of the industries and products shown in the standard supply and use tables. Additional source data, such as government or companies' administrative records or private data on electronic transactions, may be consulted to develop these further breakdowns. When drawing on alternative data sources, the differences in coverage, timing, and estimation methods between the additional source data and the integrated set of data in the supply and use tables must be taken into account. Supply and use tables often incorporate adjustments to ensure exhaustiveness (such as adding an estimate of the informal activity), to correct for differences in timing, and to balance the supply and use of the product.

D. Developing a Thematic Account on a Key Activity

38.26 The process of developing a thematic account on a key activity can be divided into a planning phase and a multi-step compilation phase. If the account concerns a key activity, a framework for the compilation steps based on the supply and use tables will help enable a complete analysis. In this framework, the first series of steps disaggregates the relevant items in the supply and use tables and the second series of steps adds complementary indicators providing additional perspectives on items covered by rows of columns of the supply and use tables. A possible third series of steps adds complementary indicators that extend the standard production boundary.

38.27 This section first discusses the planning phase of developing a thematic account. It then describes common steps for compiling a thematic account on a key activity using source data from the standard supply and use tables in combination with other source data. Although a complete analysis of the key activity would include all the steps described in this section, a thematic account may not need to include every step described in this section to cover the aspects that are important for understanding the role of the key activity in the economy being analyzed and to address current policymaking concerns and data demands.

38.28 In addition to the example described below, the international guidelines for tourism accounts provide an example of the types of special aggregations and disaggregations that may be included in a thematic account (see *Tourism Satellite Accounts: Recommended Methodological Framework 2008*). Tourism accounts are a well-established type of thematic account with a long history of compilation. At the center of the tourism account is the concept of a visitor, defined as someone who is outside their usual environment but not employed by an entity resident in their place of travel. Tourists (defined as overnight visitors) are divided into inbound, domestic, and outbound. The tourism satellite accounts include analyses of the supply of, and demand for, tourism characteristic products, and the analysis of demand includes breakouts by class of visitor. Production accounts for detailed tourism industries with breakdowns of value added, indicators for analyzing employment and gross fixed capital formation in tourism industries are also provided, along with complementary non-monetary indicators of supply and demand for tourism products.

1. Preliminaries: Defining What is to be Measured

38.29 Developing a precise definition of what is to be measured before beginning the compilation process will help guide the compilation process and help avoid inconsistencies in that process. A precise definition of the measurement objective can also clarify the interpretation of the results. If the thematic account concerns a key activity, the boundary of the key activity must therefore be specified precisely enough to guide the compilation process. If left undefined, questions can easily arise about the boundary of a key activity that brings together detailed industries and products from different parts of the standard classification system.

2. Steps to Compile Thematic Supply and Use Tables, with Transport as an Example

38.30 Compiling a complete thematic account for a key sector in a framework of supply and use tables requires steps to further disaggregate the relevant elements of these tables and steps to complement the information they provide with physical indicators. It may also be appropriate to further complement the data in the supply and use tables with measures that extend the production boundary or account for environmental externalities. (If the measures of imputed monetary values of services or externalities beyond the production boundary are a focus, the account is an extended account.)

Disaggregating the Relevant Elements of the Supply and Use Tables

38.31 The first series of steps in compiling a thematic account based on supply and use tables involves disaggregation. Pertinent elements of the supply and use tables must be disaggregated as required to analyze the detailed components of the key activity and to allow construction of aggregate measures composed of the detailed industries (or detailed products) included in the key activity. In addition to using the disaggregated data to present further analytical detail, aggregate measures of the key activity that combine the relevant detailed industries or detailed products, including those that require disaggregation to identify, should be compiled.

38.32 The items to disaggregate are (i) industry output, (ii) the supply and use of products, (iii) taxes and subsidies on products, (iv) the components of value added, and (v) gross fixed capital formation. Using breakouts that could be compiled in a transport account as examples, the decompositions of the relevant elements of the standard supply and use tables needed to analyze the key activity may be compiled as follows:

    i.   Identify the industry columns of the supply and use tables that are within the bounds, or partly within the bounds, of the key activity and disaggregate these columns as needed for expositional and analytical purposes. For example, in the case of a transport account, the breakouts might distinguish public and private suppliers of land transport, passenger transport, and other services. In cases of columns that straddle the boundary of the key activity, the detailed industries that are within the scope of the key activity must be distinguished from the other detailed industries with which they have been combined so that the in-scope components can be included in the aggregate measures of the key activity, such as measures of its scale.

    ii.   Disaggregate the rows of the supply and use tables that cover the key products produced by, or used in, the key activity. The disaggregation might include breaking out the uses of products by the type of buyer (e.g., foreign and domestic visitors in a tourism account) or type of transaction (e.g., digitally ordered transactions in a digital supply and use table.) In a transport account, the detailed products might, for example, include the different modes of land transport of passengers and freight. Identifying the in-scope and out-of-scope components of the rows that straddle the product boundary of the key sector will also enable a complete analysis of the supply and use of the products associated with the key activity.

    iii.   Break out the taxes and subsidies on the relevant products. The use table measures consumption at purchaser's prices, which include taxes on products and exclude subsidies on products, while the supply table measures industry output at basic prices, which include subsidies on products and exclude taxes on products. Breakouts of the taxes embedded in the relevant rows of the use table and the subsidies embedded in the relevant rows of the supply table can be quite instructive in cases of products that are highly taxed or highly subsidized. In a transport account, for example, the subsidies on public transport and the taxes on different fuels may be substantial.

    iv.   For the industries included in the key activity, compile further breakouts of value added. The standard use table decomposes value added into (1) compensation of employees, (2) other taxes less subsidies on production and imports, (3) consumption of fixed capital and depletion, (4) net operating surplus, and (5) net mixed income. A further decomposition of value added might include a split of compensation of employees into wages and salaries and social contributions as a way of identifying industries where low social contributions reflect a predominance of informal employment. In the case of a transport account,

a further breakout of *other taxes less subsidies on production* may reveal important sources of government revenue from taxes on land and structures, taxes on the use of equipment, and licensing fees.

v.   Disaggregate the key sector's gross fixed capital formation and stocks of fixed assets. The standard use table may report total investment in, and consumption of, fixed capital and total fixed assets. The disaggregation could show gross and net capital formation as well as gross and net stocks of assets by type of fixed asset and by detailed activity.

Introducing Complementary Indicators

38.33   The next steps are to complement the monetary measures presented in the standard or disaggregated supply and use tables with indicators measured in physical units, and, if relevant, with price indexes or prices for key products. First, physical indicators of production and consumption that help analyze the performance and condition of the industries that make up the key activity should be compiled. For example, a transport account might report physical data on passenger-kilometers and freight tonnage in conjunction with monetary data on these services. The data on values at current prices may also be complemented with price and volume data. Comparing the growth of the totals of physical quantities with the growth of a comparable volume index calculated by deflating with a price index will allow insight into the change in the mix of services being supplied – for example, a shift towards higher-priced routes would increase the relative growth rate of the volume index for freight transport services.

38.34   Next, the complementary indicators of employment needed to analyze the key sector's impact on labour should be compiled. The labour indicators could disaggregate the data on hours worked in the bottom section of the use table by detailed industry and provide totals for the key activity and the suppliers of the products it uses. The data in the use table on compensation of employees and hours worked can also be complemented with data on the number of jobs or the size of the workforce employed in the key activity. For example, the usefulness of a transport account could be enhanced by adding data on hours worked and the number of people engaged broken out by segments of the transport industry such as platform-based ridesharing and delivery services.

38.35   The indicators of production may also be complemented by physical indicators of the environmental impacts of the key activity, such as quantities of pollutants and greenhouse gases emitted. For example, a transport account could include complementary indicators on the emissions generated by transport activities of enterprises and households.

3.   Extending the Account beyond the Standard Production Boundary

Alternative Treatments of Own-Account Services

38.36   The scope of the thematic account may be expanded to include measures that extend the production boundary in ways that add context and help give a complete picture of the key activity. One such extension is to include relevant goods and services produced and consumed within the same enterprise in expanded measures of the output and intermediate consumption of the key activity. Recording these internally produced intermediate inputs will have no effect on value added but it will bring visibility to previously invisible internal production. For example, in a transport account, the operating cost of trucks owned by enterprises in other industries might be used to measure in-house production of transport services.

38.37   A further step in extending the production boundary is to bring the relevant unpaid services produced by households for their own consumption into an expanded measure of the output of the key activity. As illustrated in Table 38.3 of the example below, the value added arising from households' imputed production of these own-account services will equal the overall change in final expenditures because the goods and services used to produce the own-account services that were treated as final consumption in the standard supply and use tables will now be treated as intermediate consumption. The value added from the households' production of own-account transport services has three components: (1) net mixed income (equal to the imputed value of households' time spent in producing the services), (2) consumption of fixed capital (the depreciation of the household's vehicles), and (3) taxes on production associated with the vehicles. (In

accounts based on the standard production boundary, the taxes on the vehicles would be included in other current taxes paid by households rather than taxes on production).

Bringing Visibility to Externalities

38.38　Externalities are impacts on third parties that are not accounted for in the value of monetary transactions between two economic units or that result from actions of these units in the absence of any monetary transaction. As such, externalities may give rise to a wide range of implicit transfers. For example, pollution created by producers may have negative effects on final consumers. Imputed monetary values of these negative effects might be estimated and recorded as negative transfers from producers to households. To balance these negative transfers, a concept of production of externalities might be introduced that could result in negative output and corresponding final consumption.

4.　A simplified illustration of extending the supply and use tables

38.39　Tables 38.1-38.3 present a simplified example of extending the supply and use tables to record own-account services of enterprises and households. The standard supply and use tables show that the economy produces apples valued at 35 at basic prices and imports apples valued at 20 (Table 38.1). The value of the total supply of apples at purchaser's prices, which includes trade margins of 15 and taxes on products of 8, is 78. Production of apple cider uses apples that cost 30 and transport services of 3 and generates output valued at 55 at basic prices and at 104 at purchaser's prices, which include trade margins of 25 and taxes on products of 24. The transport industry supplies services that cost 21, of which 15 are used by the trade industry, 3 are used by the apple growing industry, and 3 are used by the apple cider manufacturing industry. The value added of the trade industry is 25, and its output as measured by trade margins equals 40.

38.40　In Table 38.2, the standard supply and use tables are extended to include transport services produced and used internally by establishments in the agriculture and manufacturing industries. Including the internally produced transport increases the economy's total production and total use of transport services by 4 but does not change the value added of any industry

38.41　Households also produce transport services for own use and Table 38.3 extends the production boundary to include these services. The imputed value of these own-account transport services is 30. Households' expenditures on motor fuel and vehicle maintenance of 5 are now classified as intermediate consumption used to produce transport services, and households' motor vehicle purchases of 10 are now classified as gross fixed capital formation rather than as final consumption. The change in final expenditures after adding the own-account transport services of 30 and removing the fuel and maintenance expenses of 5 is 25 and is equal to the change in the value added of the transport industry. Finally, a decomposition of the value added of households' own-account transport activity is added to the extended use table. This decomposition reveals that 4 went for taxes on the use of the motor vehicles and that consumption of fixed capital associated with the motor vehicles was 8, leaving households with mixed income from production of own-account transport services of 13.

5.　Adding Analyses of the Sources and Uses of Income and Changes in Assets and Liabilities

38.42　In the standard sequence of economic accounts for institutional sectors, the accounts that follow the production and generation of income accounts analyze the sources and uses of income and changes in assets and liabilities due to transactions and other effects, and end with a balance sheet. When feasible, compiling the key items from these parts of the sequence of economic accounts will offer additional insight into the performance and condition of the key activity and its role in the economy. These accounts include the allocation of primary income account (which include property income), the account that derives saving (which includes the effect of current transfers such as income taxes), and the account that derives net lending. The items compiled for the key activity might, for example, include the balance of primary incomes, current taxes on income and wealth, saving, net lending, and major components of the balance sheet.

38.43　The feasibility of compiling these items for the key activity depends on how the activity is organized. Production and the related transactions covered by the supply and use tables are undertaken by establishments, while the types of transactions covered by allocation of primary income account and subsequent accounts are only undertaken at the enterprise level, as enterprises are institutional units and these accounts pertain only to institutional units and sectors. Establishments engaged in different types of activities

are often part of the same enterprise, so an activity, or a group of activities, may be impossible to associate with a specific set of enterprises. For the items from further down in the sequence of economic accounts to be applicable to the key activity, the activities of the enterprises supplying the products included in the key activity must not be diversified in ways that stray beyond the boundary of the key activity.

Table 38.1 The Standard Supply and Use Tables

Supply table

		Output by domestic industry					Imports	Trade and transport margins	Taxes less subsidies on products	Total supply
		Agriculture	Manufacturing	Trade	Transport	Total				
Supply by product	Apples	35				35	20	15	8	78
	Apple-cider		55			55		25	24	104
	Trade and transport margins			40	21	61		-40		21
	Total output/imports	35	55	40	21	151	20	0	32	203

Use table

		Intermediate consumption by domestic industry					Final expenditures			Total use
		Agriculture	Manufacturing	Trade	Transport	Total	Final consumption	Investments	Exports	
Use by product	Apples		30			30	48			78
	Apple-cider					0	81		23	104
	Trade and transport margins	3	3	15		21				21
	Total intermediate consumption/final uses	3	33	15		51	129	0	23	203
Value added (gross)		32	22	25	21	100				
Output		35	55	40	21	151				

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Table 38.2 Extending the Supply and Use Tables to incorporate Own-Account Transport Services of Enterprises

Supply table

		Output by domestic industry					Imports	Trade and transport margins	Taxes less subsidies on products	Total supply
		Agriculture	Manufacturing	Trade	Transport	Total				
Supply by product	Apples	35				35	20	15	8	78
	Apple-cider		55			55		25	24	104
	Trade and transport margins	+2	+2	40	21	61+4		-40		21+4
	Total output/imports	35+2	55+2	40	21	151+4	20	0	32	203+4

Use table

		Intermediate consumption by domestic industry					Final expenditures			Total use
		Agriculture	Manufacturing	Trade	Transport	Total	Final consumption	Investments	Exports	
Use by product	Apples		30			30	48			78
	Apple-cider					0	81		23	104
	Trade and transport margins	3+2	3+2	15		21+4				21+4
	Total intermediate consumption/final uses	3+2	33+2	15		51+4	129	0	23	203+4
Value added (gross)		32	22	25	21	100				
Output		35+2	55+2	40	21	151+4				

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Table 38.3. Accounting for unpaid transport services produced by households

Supply table

		Output by domestic industry					Imports	Trade and transport margins	Taxes less subsidies on products	Total supply
		Agriculture	Manufacturing	Trade	Transport	Total				
Supply by product	Apples	35				35	20	15	8	78
	Apple-cider		55			55		25	24	104
	Trade and transport margins	+2	+2	40	21+30	61+4+30		-40		21+4+30
	Total output/imports	35+2	55+2	40	21+30	151+4+30	20	0	32	203+4+30

Use table

		Intermediate consumption by domestic industry					Final expenditures			Total use
		Agriculture	Manufacturing	Trade	Transport	Total	Final consumption	Investments	Exports	
Use by product	Apples		30			30	48			78
	Apple-cider					0	81		23	104
	Motor fuel and maintenance				+5	+5	-5			0
	Cars						-10	+10		0
	Trade and transport margins	3+2	3+2	15		21+4	+30			21+4+30
	Total intermediate consumption/final uses	3+2	33+2	15	+5	51+4+5	129+15	0+10	23	203+4+30
Value added (gross)		32	22	25	21+25	100+25				
Other taxes (less subsidies) on production					+4	+4				
Consumption of fixed capital					+8	+8				
Mixed income (net)					+13	+13				
Output		35+2	55+2	40	21+30	151+4+30				

38.4