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PERSPECTIVE PLANNING NIGERIA

CLASSIFICATION SCHEME FOR THE NIGERIAN SOCIAL ACCOUNTING MATRIX (SAM)

[PROJECT PAPER PP92-003]

BY

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PREFACE

The purpose of these series is to provide hard copy documentation of the series of output that are being generated from CEAR's involvement in this project. Some of these output would aim at documentation of work already done that have hitherto not been fully documented, as well as provide full documentation of work in progress and future work, as they are executed. The project implementation involves collaboration between various institutions viz, the Perspective Planning Unit of the National Planning Commission¹ [PPU/NPC], Lagos, the United Nations Department of Technical Cooperation for Development [UNDTCD], New York; the United Nations Development Programme [UNDP], the Centre for World Food Studies [SOW-VU], Free University, Amsterdam, Netherlands, and the Centre for Econometric and Allied Research [CEAR], University of Ibadan, Ibadan, Nigeria. Consequently, it would be normal to expect, that some of the output to be produced in these series would be the outcome of the joint effort between these collaborating institutions. Where this is the case it will be so stated explicitly. As agreed at the October 1991 meeting of the Project's Implementation Committee [PIC] the final documents or output from the project will be treated and regarded as the joint produce of the collaborating institutions. What is intended in these series, is a means of presenting to our collaborating institutions, results or initial output of work meant to be initiated by or at CEAR, either as final output or as intermediate inputs into the process of working in conjunction with the collaborating institutions towards producing final outputs. These series of papers therefore essentially fall under the category of working papers or technical papers as outputs of the project.

In the present paper [PP92-003] we present a documentation of the classification scheme, based on in-house discussions at CEAR, for the Social Accounting Matrix to be constructed for the modelling work in the second phase of the project. What is presented here is not a final classification scheme as such, but a tentative scheme aimed at generating further discussion, before the commencement of the compilation of data towards the construction of a SAM, as from the third quarter of 1992.

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¹ The former Federal Ministry of Budget and Planning [FMBP] is likely to be replaced by the National Planning Commission, following from the on-going reorganization of government departments.

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1. INTRODUCTION

The first of the two objectives of a Social Accounting Matrix (SAM) is the compilation of the most feasible database for a region or country in a convenient time period usually a year. Such a database is usually comprehensive and interrelated and can therefore be used to appraise the quality of available data. Secondly, the construction of a SAM leads to the provision of a statistical basis for the formulation and implementation of a plausible model. Every model has an accounting framework, and we may categorise models into two as follows:

- SNA - based models which are production oriented, and
- SAM - based models which focus attention on income distribution.

In stating the two objectives above we used phrases such as "most feasible database", "interrelated data base" which can be used to appraise the quality of "available data" and the provision of a "statistical basis" for the formulation of a "plausible model". The use of these phrases clearly suggests that any level of aggregation and classification adopted in the construction of a SAM should have a feasible statistical basis. Also since economically meaningful sub-matrices in a SAM are the inter sections of the double entry accounting framework of a SAM, a selected level of aggregation should be such that it can be maintained with the available data without undue aggregation beyond mapping one classification on to another.

The approach adopted here is to suggest what level of aggregations and criteria for classification are feasible for incorporation into the proposed SAM for Nigeria. In most cases, sources of data for the suggested classification are indicated. Some aspects of selected surveys whose raw data can be used are also highlighted. In this write up the classification and aggregation of six items of data are considered, although not necessarily in a chronological order.

2. PRODUCTION ACTIVITIES

The sub-matrix of production activities is one of the most important sub-matrices in a SAM. It is also relatively easier to decide on an appropriate classification in the case of this sub-matrix than in other cases. The International Standard Industrial Classification of all economic activities (ISIC) forms the basis for the classification used here. The following 32 sectors have been adopted.

2.1. Primary Production

1. Cereals

- Millet
- Sorghum

- Maize
- Rice
- Wheat
- Others

2. Legumes and Oilseeds

- Groundnuts
- Cowpeas
- Soyabeans
- Melon
- Bennisseed

OTHERS

3. Roots, Tubers and Plantain

- Yams
- Cassava
- Cocoyam
- Sweet Potato
- Irish Potato
- Plantain

4. Vegetables, Fruits and Sugarcane

- Leafy Vegetables
- Tomatoes
- Onion
- Okro
- Peppers
- Carrots
- Ginger
- Bananas
- Citrus
- Mango
- Pawpaw
- Avocado pear
- Pineapple
- Other fruits
- Sugarcane

5. Shrubs and Non-food Annual Crops

- Tea
- Coffee
- Cotton

- Tobacco
 - Kenaf
6. Cocoa
7. Other Tree Crops
- Palm products
 - Rubber
 - Coconut
 - Kola
 - Cashew
8. Forestry and Wildlife
- Fuelwood
 - Timber and Poles
 - Other forest products
 - Wildlife
9. Livestock
- Cattle
 - Sheep
 - Goats
 - Pigs
 - Poultry
 - Others
10. Fisheries
- Artisanal
 - Industrial
 - Aquaculture
11. Crude Petroleum and Natural Gas
12. Other Mining and Quarrying including Coal
- 2.2. Secondary Production
13. Food and Beverages
14. Refined Petroleum Products

15. Machinery and other Capital Equipment excluding Transport
16. Manufacture of Iron and Steel
17. Manufacture of Other Basic Metals
18. Transport Equipment and Accessories
19. Manufacture of Non-metallic Mineral Products.
20. Consumer Goods not elsewhere specified
 - Durable
 - Semidurable
 - Non-durable
21. Manufactured Goods not elsewhere specified.
 -
- 2.3. Tertiary Production and Services
22. Electricity
23. Water Supply
24. Construction
25. Transport
 - Land transport
 - Air Transport
 - Water transport
26. Communication
 - Posts and Telecommunication
 - Broadcasting and Television services
 - Other activities
27. Wholesale and Retail Trade
28. Hotels and Restaurants
29. Finance and Insurance
30. Real Estate, Renting and Business Activities including Housing

31. Producers of Government services
32. Other Activities not elsewhere classified.

The sectoral classification adopted here is such that the sectoral studies for the perspective plan or aggregations of such studies should provide substantial statistical input into the SAM. In respect of sub-sectors where no studies have been made such as shrubs and non-food annual crops the plan coordinator will conduct ad hoc surveys where existing data sets are inadequate.

3. Notes on the Classification

The following guidelines have been followed in classifying the activity sectors:

3.1. Primary Production

This is most detailed for the agricultural sector where output has been defined on commodity basis. Availability of data has been a major determinant for the adopted level of commodity details. Data on outputs; inputs and final demand are available on sample basis from various studies by the Federal Office of Statistics (FOS) such as: National Agricultural Sample Census, Survey of Modern Holding of Agriculture and the National Integrated survey of Households (NISH). The Crop subsector has been divided into seven commodity groups (to constitute separate accounts in the SAM).

The forestry and wildlife, livestock and fisheries subsectors constitute three other commodity groups (accounts). Three major products have been identified in the forestry and wildlife subsector in addition to "Other Forest Products" which include natural gums, resins and others. The information available from the sectoral study of this sector will be supplemented with data from the Federal Department of Forestry and the relevant module of NISH especially the consumer surveys.

The major outputs of the livestock subsector include hides and skins, beef, dairy milk, meat, mutton and pork. Major sources of information are the figures on animals slaughtered provided by the Nigerian Livestock and Meat Authority as well as sample information on the rearing of domestic livestock obtainable from NISH and the industrial survey data on the output of animal feeds, as well as the sectoral study.

The Fisheries subsector consists of artisanal and industrial fisheries as well as aquaculture. Expected sources of information in addition to the sectoral study are the Federal Department of fisheries, Fisheries Division of each state's Ministry of Agriculture and Natural Resources and the National Census of Industries and Business (NCIB) conducted jointly by the FOS and the Federal Ministry of Industries.

As a result of the dominant position of crude petroleum production in the Nigerian economy, the sector; crude petroleum and natural gas, has been isolated

from mining and quarrying. Major sources of information are the oil and gas producing and marketing companies, the various divisions of Nigerian National Petroleum Corporation and the Federal Ministry of Petroleum Resources and the NCIB.

In the other mining and quarrying sector, the scope of activities has been defined to include metalliferous ores, coal, quarrying, marble and limestones. Other minerals such as cassiterite, tantilute, columbite and gold are also covered. The Federal Ministry of Mines and Power and the FOS are expected to be the major sources of information.

3.2. Secondary Production

This consists of the manufacturing activities. These have been classified into seven sectors on the basis of end-use. Major sources of data are, the annual Industrial surveys and the NCIB. Other sources of information are the registrar of companies and Nigeria's Industrial Development Bank (NIDB). Details of the seven sectors (accounts) are as follows:

(i) **Food and Beverages** : This consist of divisions 15 and 16 of the International Standard Industrial Classification of economic activities. These include, production, processing and preservation of meat, fish, fruit, vegetables, oils and fats; manufacture of dairy products; manufacture of grain mill products, starches and starch products, and prepared animal feeds; manufacture of other food products, i.e., bakery products, sugar, cocoa, chocolate sugar confectionery, and farinaceous products; manufacture of beverages i.e. spirits, malt, liquor, soft drinks and mineral waters and manufacture of tobacco products.

(ii) **Refined Petroleum Products** : These are in division 23 of ISIC.

(iii) **Machinery and other Capital Equipment excluding Transport**: These include the manufacture of fabricated metal products tanks, reservoirs, and steam generators; manufacture of general and special purpose machineries; manufacture of office, accounting and computing machinery; manufacture of electrical machinery and apparatus not elsewhere classified; manufacture of radio, television and communication equipment and apparatus; manufacture of medical, precision and optical instruments watches and clocks.

(iv) **Manufacture of Iron and Steel**.

(v) **Manufacture of Other Basic Metals**: This includes the manufacture of basic precious and non-ferrous metals and coating of metals.

(vi) **Transport Equipment and Accessories**: These include manufacture of motor vehicles; manufacture of bodies (coach work) for motor vehicles, manufacture of trailers and semi-trailers; manufacture of parts and accessories for motor vehicles and their engines; manufacture and repairing of ships and boats and manufacture of other transport equipment including motor cycles and bicycles and invalid carriages.

(vii) **Manufacture of non-metallic Mineral Products**: These include manufacture of glass and glass products; manufacture of ceramic and day products (refractory and non-refractory); manufacture of cement, lime and plaster;

manufacture of articles of concrete, cement and plaster; cutting, shaping and finishing of stone and manufacture of other non-metallic mineral products not elsewhere classified. This group of activities has been isolated from other manufacturing activities because of the importance of cement and related product related products especially in the construction sector.

(viii) Consumer goods not elsewhere specified: These include textiles, wearing apparel; training and dressing of leather, manufacture of luggage handbags, saddlery, harness and foot wear; manufacture of wood and products of wood and cork; manufacture of paper and paper products; publishing, printing and reproduction of recorded media; manufacture of chemicals and chemical products; manufacture of rubber and plastic products.

(ix) Manufactured goods not elsewhere classified: This is a residual sector (account) covering all other miscellaneous manufactured products which have not been specified elsewhere. It includes manufacture of jewellery and related articles, musical instruments, sports goods, games and toys and other manufactures not elsewhere classified.

3.3. Tertiary Production and Services

This third component of the production activities sub-matrix consists of eleven identifies sectors (account). They are :

(i) Electricity which includes the production, collection and distribution of electricity.

(ii) Water supply which includes collection, purification and distribution of water and the construction of bore holes and wells.

(iii) Construction which includes site preparation, building of complete constructions or parts there of; civil engineering; building installation; building completion and renting of construction or demolition equipment with operator.

(iv) Transport which includes land, air as well as coastal and inland water transport.

(v) Communication which includes posts and telecommunication, broad casting and television services, other activities such as courier services.

(vi) Wholesale and Retail Trade which includes sale, maintenance and repair of motor vehicles and motor cycles; retain sale of automotive fuel; wholesale trade and commission trade except of motor vehicles and motor cycles; other retail trade and repair of personal and household goods; This is category G of the ISIC. The inclusion of repair and maintenance of vehicles, motor cycles and personal household goods is quite realistic in view of the rise in the importation of used vehicles engines and other household equipment into the country.

(vii) Hotels and Restaurants which include: hotels, camping sites and other provision of short-stay accommodation restaurants, bars and canteens.

(viii) Finance and Insurance which include financial intermediation, insurance pension funding and activities auxiliary to financial intermediate such as administration of financial markets and security dealing activities.

(ix) Real Estate Renting and Business Activities which includes real estate activities with own or based property; real estate activities on a fee or contract basis; renting of machinery and equipment without operator and of personal household good computer and related activities and other business activities.

(x) Producers of Government Services: These are included as a sector to account for the production of services which would normally at otherwise not be provided by the rest of the economy. In Nigeria these services are produced by four types of agencies: Federal, State and Local Governments as well as public Non-Profit Institutions. They are all engaged in a wide range of activities such as defence, general administration, education, health, social security and welfare services, housing, community amenities and other miscellaneous social services. Sources of data are the Accountant Generals Offices at both the Federal and State levels which provide financial data on estimates and actual revenue and expenditure in respect of these services. The Non-Profit public Institutions are organisations which serve households, business enterprises and government units. They are wholly or mainly controlled and financed by public authorities. These are the Universities, various Research Institutes, and specialised extra-ministerial agencies. The annual accounts of these organisations are also relevant sources of data.

(xi) Other activities non elsewhere specified: This is the final sector (account). It is the residual sector where all activities not accounted for elsewhere are included. It is also the repository for errors and omissions.

4. CLASSIFICATION OF OTHER SUB-MATRICES

4.1 Introduction

(sub-matrices) in the SAM classification of production activities, classified through the labour factor, and the institutions i.e. the household, enterprises and government. The finer the classification the better. The limit is however always set by available data. These classifications and the sources of data that are envisaged for supporting them are now discussed below.

4.2 The Labour Factor

The labour factor is the human component of a SAM. Labour as a factor of production can be classified using several criteria such as skill, education, profession or industry. The following classification has been adopted after a review of the data available from most of the surveys conducted by the FOS and other producers of data.

Five categories of workers have been identified. These are: Industrial and commercial workers, agricultural workers, workers in the informal sector, proprietors and government workers. Each of these categories has been classified as follows:

- A. **Industrial and Commercial Workers**
 1. Professional, Administrative and Managerial
 2. Clerical and other office workers
 3. Operatives, sales men and women, and construction workers
 4. Non-Nigerian workers.

- B. **Agricultural workers**
 1. Hired farm workers: Modern Farming
 2. Hired farm workers: Peasant farming
 3. Family farm workers

- C. **Self-employed non-agricultural workers (informal sector)**
 1. Urban
 2. Rural

- D. **Proprietors**
 1. Working Proprietors
 2. Other Proprietors

- E. **Government Workers**
 1. Federal Government
 2. State Government
 3. Local Government.

The FOS is the major source of data for information on the incomes of the categories of workers stated above. The information is available from the National Integrated survey of Enterprises and other surveys conducted by the FOS. The other various surveys include:

- Survey of manufacturing industry
- National census of industries and businesses (NCIB)
- Survey of construction industry
- Survey of Mining and Quarrying
- Survey of Transport Operations
- Survey of wholesale and Retail Trade.
- Survey of Hotels and Restaurants
- Survey of Modern Holdings in Agriculture.
- National Integrated survey of Households (NISH).

Most of these surveys are on sample basis and appropriate population figures will be required to compute national estimates of income, transfer payments and consumption expenditure.

4.3. Classification of Institutions

4.3.1 Households

Since every worker belongs to a household and households consist of different categories of workers as well as unemployed and unemployable persons it is of interest in a SAM to classify households on the basis of income status to facilitate the study of income distribution.

The following three classifications for the urban and rural sectors have been adopted:

- A. Urban
 - 1. Low Income
 - 2. Middle Income
 - 3. High Income
- B. Rural
 - 1. Low Income
 - 2. Middle Income
 - 3. High Income

The main sources of data include (a) NISH and (b) National Consumer Expenditure Survey.

a. General household Survey (NISH)

Several modules of NISH contain information which can be used to group households. Information is available on the following item:

- (1) Geographical location of household members:
Name of EA, LGA, State, Sector (Rural or Urban)
- (2) Employment Status:
Employer
Employee
Self employed
Unpaid family worker
Others
- (3) Occupational and Income Status:

Primary occupation
 Industry where employed
 Length of employment (months)
 Income last month from all jobs including allowance.

In the General Household Survey Questionnaire (for NISH), all household members who are not less than 15 years old supply these information. The survey is nation-wide and it should be possible to use the sample information to estimate proportions which can be used as raising factors to obtain national figures.

(b) National Consumer Expenditure Survey

The consumption expenditure by the six household categories on the 31 "commodities" can be estimated using the most recent i.e. 1985/86 National Consumer Expenditure Survey. In this survey 40 and 30 Enumeration Arcus (EAs) were studied in the Urban and Rural sectors respectively in each of the former 19 states. A total of 5165 and 4571 households were studied in the urban and rural sectors respectively.

During the survey which lasted from April 1985 to March 1986, detailed records of household expenditure and income were obtained using prescribed notebooks. Each household was studied for one month.

A total of 265 goods and services were included in the basket of goods and services which were regularly priced for the compilation of the CPI. These are aggregated into 24 sub-groups which are further aggregated in the following 9 major commodity groups: (1) Food, (2) Drinks, Tobacco and Kola, (3) Clothing and Footwear, (4) Accommodation, Fuel and Light, (5) Household Goods, (6) Medical Care and Health Expenditure, (7) Transportation, (8) Recreation, Entertainment, Educational and (9) Other Services. The broad commodity groups are uniform for both urban and rural sectors.

The purpose of the survey is to establish weights showing the proportion of the consumer's income which is spent on each commodity group.

Since household incomes are known they can be grouped although with a lot of effort into the six categories stated above and expenditure pattern can be estimated for each category nation-wide using the sample information.

Since the estimates will be based on proportions, both the GHS and the CES can be used, simultaneously, the former for household classification and the latter for determining the consumption pattern. This is because the two overlap in respect of the income variable.

4.3.2 Enterprises or Companies

The classification of this pose more problems than most other components of a SAM especially because of the unorganised status of Nigeria's company records. Most of the classifications which are at first attractive because they are based on existing classifications are later found to be inadequate because they cannot form the

basis for collecting the data required in some of the cells. This is so because individual company data have to be accessed before information can be obtained on profits distributed to households.

The following classification has been adopted. The classification reflects ownership and complexity of production process.

1. Petroleum mining and related enterprises
2. Primary production private enterprises
3. Other private enterprises
4. State-owned enterprises
5. Manufacture of Basic Metals
6. Other enterprises

The following information are required in respect of the enterprise block: current transfers, savings, investment on domestic goods produced, domestic capital transfers and capital transfers to domestic enterprises from abroad. Some of these information are available in the FOS surveys listed in section 3.2.1 above. Others are available from the central Bank of Nigeria and the Registrar of Companies. It should be noted that financial information on individual enterprises are the most confidential and hence least readily available in Nigeria.

4.3.3 Government

This institution has been classified into the following three categories.

- Federal
- State
- Local

This classification has been adopted since it should be possible to obtain data on taxes paid by households and enterprises as well as the transfers of governments to these institutions. It will also facilitate the incorporation of inter-government transfers.

Data on public finance are available in the office of the Accountant General of the Federation and in the Ministries of Finance in the States.

5. REST OF THE WORLD

Imports of competitive or final demand goods by households as well as complementary imports will be as itemised in the I-0 table. Sources of data are the FOS and the CBN.

6. OTHER COMPONENTS OF SAM

In addition to the aggregations of firms, farms, households commodities and services discussed above, there are other components of a SAM which are results of

other major economic analyses.

The most important of these is the matrix of input-output coefficients which is located in a SAM at the intersection with itself of production activities.

Also at the intersection of households and production activities is the matrix of value added generated in firm or farm of a given size in each activity.

Household factor income i.e. wages and salaries are at the intersection of households and factor. Intra and inter household transfers are at the intersection of household with itself while company profits distributed to households are at the intersection of households and enterprises.

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APPENDIX**LIKELY GENERAL ACTIVITY CLASSIFICATION SCHEMES FOR PRIMARY DATA COLLECTION****1. Geographical/Spatial Distribution****a. By State.**

- | | |
|----------------|-------------|
| 1. Abia | 16. Katsina |
| 2. Adamawa | 17. Kebbi |
| 3. Akwa Ibom | 18. Kogi |
| 4. Anambra | 19. Kwara |
| 5. Bauchi | 20. Lagos |
| 6. Benue | 21. Niger |
| 7. Borno | 22. Ogun |
| 8. Cross River | 23. Ondo |
| 9. Delta | 24. Osun |
| 10. Edo | 25. Oyo |
| 11. Enugu | 26. Plateau |
| 12. Imo | 27. Rivers |
| 13. Jigawa | 28. Sokoto |
| 14. Kaduna | 29. Taraba |
| 15. Kano | 30. Yobe |

By Zone.

- Zone A
- Zone B
- Zone C
- Zone D
- etc.

By Region.

- West
- East
- Middle Belt
- North

2. Sectors of the Nigerian Economy:**a. By activity.**

- Defence

- **Agriculture and Natural Resources**
- **Education**
- **Health**
- **Lands and Housing**
- **Works**
- **Transport**
- **Communication**
- **Trade.**
- **Finance**
- **Industry-Mines, Power and steel**
- **Water Resources (part of agriculture).**
- **Environment**
- **Science and Technology**
- **Labour and Employment**
- **Information**
- **Justice**
- **Budget/Planning/Economic Development**
- **Culture**
- **Public Safety (Internal Affairs)**
- **Sports, Recreation, Entertainment, etc**
- **Social Welfare (Youths, Aged, Women, etc.)**

(a) **By size of enterprise (establishment)**

- formal
- informal

(b) **By institution**

- public
- private
- household

3. **Political structure (Tiers of Government)**

- **Federal Government**
- **State Government**
- **Local Government**
- **Constituencies**
- **Wards**

4. **Institutions/Economic Entities**

- **Federal Government**
- **State Government**
- **Local Government**

- Enterprises (firms and corporations)
- Households
- Individuals

C. BACKGROUND INFORMATION/VARIABLES (INDIVIDUALS)

1. Sex:

- Male
- Female

2. Age (years)

<u>General</u>	<u>Labour force</u>	<u>Education</u>
0-4	0 - 14	0 -5
5-9	15 - 64	6 -11
10-14	65+	12-17
15-19		18+
: :		
: :		
70-74		

3. Place of Residence:

- Rural
- Urban

4. Marital Status

- Single
- Married
- Separated
- Divorced
- Widowed

5. Type of Household

- One-person household
- Nuclear household
- Extended household

- Composite household

6 Income Classes.

a. Level of Income.

High income
Medium Income
Low Income

b Naira/Annum*

0 - 1,999
2000-3,999
4000-5,999
5000-2,999
8000-9,999

19000 and over

* (This will vary depending on general price levels)

7. Expenditure

This may be classified:

(1) According to amount per unit period of time e.g. week, month, year, etc.

Naira

0	and under 2000	per month
2000	and under 4000	per month
4000	and under 6000	per month
6000	and under 8000	per month
8000	and under 10000	per month
10000	and under 12000	per month
12000	and under 14000	per month
14000	and under 16000	per month
16000	and over	per month

(ii) According to item of expenditure (refer to the classification of items according to

groups for purpose of computing the consumer price index as in section D(IV)

8. Education

- No Education
- Primary level not completed
- Primary level completed
- Junior Secondary School Completed
- Senior Secondary School Completed
- Higher education completed.

9 Relationship to head of household

- Spouse
- Child
- Spouse of child
- Grand child or great grandchild
- Parent or parent of spouse
- Other relatives
- Domestic household employee
- Other persons not related to head

D. SOME IMPORTANT CLASSIFICATIONS IN SELECTED SECTORS

D.I. AGRICULTURE

1. Type of Holding

- Crop holding
- Livestock holding
- Poultry holding
- Mixed holding
- Other (e.g. silkworm, beehives, etc).

2. Stages of Production

- Primary (extractive)
- Secondary (conversion/transformation)

- **Tertiary (personal and commercial services)**

3. Market Orientation

- **Subsistence (mainly for home consumption)**
- **Semi subsistence**
- **Commercial (mainly for sale)**

4. Ownership structure

- **Private**
- **Public**
- **Collective**
 - (i) with common land ownership
 - (ii) with private land ownership
- **cooperative**

5. Level of technology/production technique

- **Modern**
- **Semi-modern (progressive)**
- **Traditional**

6. Land suitability classifications

- **Cultivable land**
- **Non-cultivable land**

7. Farm size classifications

- **Large**
- **Medium**
- **Small**

8. Agricultural crop types

- **Cereals {millet, guinea corn, maize, rice,}**

- **Root/tubers** {yam, cocoyam, cassava, sweet potatoes}
- **Legumes** {cowpea, pigeonpea, groundnut, soyabeans,}
- **Cash tree crops** {rubber, cocoa, palm produce}
- **Horticultural tree crops** {tomato, spice, pepper, citrus, mango, guava, pineapples, pawpaw, plantain etc.}
- **Vegetables: fruit & leafy vegetable** {melon, pepper, tomatoes etc.}
- **Cash non-tree crops** {cotton, tobacco, coffee.}

9. Livestock Products

- | | | |
|----------------|---|--------------|
| Cattle | - | Hide |
| | - | Beef |
| | - | Milk |
| Goat | - | Skin |
| | - | Goatmeat |
| Sheep | - | Skin |
| | - | Mutton |
| Piggery | - | Pork |
| Poultry | - | Eggs |
| | - | Poultrymeat. |

10. Types of Agricultural production activity

- **Land preparation**
- **Planting**
- **Weeding**
- **Fertilizer application**
- **Chemical application**
- **Post-harvest activities**
 - (i) on farm processing
 - (ii) on farm storage
 - (iii) farm-house transportation

11. Land Use Categories

- i. Arable land
- ii. Land under permanent crops
- iii. Land under permanent meadows and pastures
- iv. Wood or forest land
- v. All other land
- vi. Crop land [(i) and (ii)]
- vii. Agricultural land [(i) +(ii) +(iii)]
- viii. Total area of holding [(i) + (ii) + (iii) + (iv) + (v)]

12 Agricultural Occupation ¹.

Occupation refers to the kind of work done during the reference period, irrespective of industry or status of the individual. Industry refers to the activity of the establishment in which an economically active person worked during the reference period.

Classes of Agricultural Occupation.

- 1. Farm managers and supervisors
- 2. Farmers
- 3. Agricultural and animal husbandry workers
- 4. Forestry workers
- 5. Fishermen, hunters and related workers

D.II LABOUR

1. Activity Status :

- Economically active
 - (i) employed
 - (ii) unemployed
 - (iii) underemployed
- Not Economically active
 - (i) home-maker
 - (ii) student
 - (iii) income recipient
 - (iv) other

¹ For full test of classification, see ILO : International Standard Classification of Occupations -Revised Edition, 1968 (Geneva 1969).

2. Occupation ²

- 1 -Legislators, Senior Official and Managers
- 2 -Professionals
- 3 -Technicians and Associate Professionals
- 4 -Clerks
- 5 -Service Workers and Shop Market Sales Workers
- 6 -Skilled Agricultural and Fishery Workers
- 7 -Craft and Related Workers
- 8 -Plants and Machine Operators and Assemblers
- 9 -Elementary Occupations
- 10 -Armed Forces

3. Employment Status

- Employee
- Employer
- Own-account worker (self-employed)
- Unpaid family worker
- Paid Apprentice
- Member of producer cooperative

4. Source of Livelihood

- Economic activity (wages, salaries, fees, etc)
- Pensions of all kinds
- Benefits and assistance (other than pension)
- Property or other investment
- Support by another person or persons

5. Employment Status (Sectoral)**Industries**

- Wages and salary workers
- Self-employed worker
- Unpaid family workers
- Unpaid Apprentices

² See the report of the 14th International Conference of Labour Statisticians, Geneva, 28th October - 6th November 1987. (Geneva International Labour Office, 1988), Appendix I, Resolution III Concerning the Revision of the International Standard Classification of Occupations, Annex.

Agriculture

Wages and salary workers
 Self-employed worker
 Unpaid family workers
 Unpaid apprentices

Services

Wages and salary workers
 Self-employed worker
 Unpaid family workers
 Unpaid apprentices

Workers in each of the sectors can also be classified according to occupation and industry using the standard classifications.

D.III TRADE**1. Commodity Section**

0. Food
1. Beverages and tobacco
2. Crude materials inedible except fuel
3. Mineral fuel and lubricants and related minerals
4. Animal and vegetable oils and fat
5. Chemicals
6. Manufactured good classified directly by materials
7. Machinery and transport equipment
8. Miscellaneous manufactured articles
9. Miscellaneous transactions

2. Classification of transaction in balance of payment account

- (a). Balance of trade in goods (merchandise (visible), exports/imports)
- (b). Balance of trade in services (invisible exports/imports)
- (c). Balance of unrequited transfers (unrequited receipts/payments)
- (d). Balance of capital accounts (capital receipts/payments)
- (e). Balance of current ie sum of (a), (b) and (c)
- (f). Balance of payments ie sum of (e) and (d).

D.IV PRICES**1. Item used in computation of consumer price index (CPI)**

- Food
- Drinks and tobacco
- Clothing and footwear

- Accommodation, fuel and light
- Household goods
- Medical care and health
- Transportation
- Recreation, entertainment, education, etc
- Other services
- All items.

2. The consumer price indices are classified

- By major urban centres
- By major rural centres

D.V INDUSTRY

1. Classification of Enterprises (Business Entity) by type of Ownership

- Sole Proprietorship/trader
- Partnership
- Private company/enterprises
- Public limited liability company
- Nationalized industries (Public corporation)
- Cooperative societies
- Others (Specify)

2. Industrial Classification

(See the ISIC Classification, Appendix A)

D.VI FINANCE

1. Classification of monetary transactions

(a) Financial transactions

- Currency and deposit
- Bank loans and mortgages
- Corporate securities
- Provident funds
- Life insurance premium and claims

(b) Non-financial transactions

- Payroll (wages and salaries)
- Interest
- Rents and royalties
- Dividends
- Taxes and refunds
- Gifts, donations, etc

2. Sectors**(a) Financial**

- Monetary authorities (CBN, Federal Treasury, etc)
- Commercial banks
- Merchant bank
- Development and other specialized banks
- Cooperative banks
- Insurance companies

(b) Real

- Federal Government
- State Government
- Local Government
- Private sector
- Rest of the World

3. Classification of transaction used in flow of funds accounts**(a) Capital Account**

- Gross earning
- Gross capital formation

(b) Financial Account

- Net foreign exchange
- Other foreign assets
- Currency and deposit
- Insurance and provident funds
- Federal debt
- State debt
- Government loans and shares
- Domestic loans and advances
- Other debt

D.VII NATIONAL (GOVERNMENT) ACCOUNT**1. Classification of government transactions**

- Income including taxes
- Expenditure
- Savings (addition to wealth)
- Investment (capital formation)
- Loans or borrowings
- Subsidies
- Transfers and donations

2. Sources of Government Revenue

- Taxes ie direct taxes (personal tax, income tax, poll tax, company tax, etc) and indirect taxes (import duties, export duties, excise duties, sale purchase tax, etc)
- Income from property
- Premiums (lease rates, oil and mine licenses, etc
- Transfers from state and local government as well as from abroad
- Other receipts, grants, contribution, etc

3. Items of Government Expenditure

(a) Recurrent

- Personal endowment - pension, wages, salaries, etc
- Maintenance of infrastructure eg schools, bridges, roads, plants and machinery, etc
- Interest on debts
- Subsidies
- Payment to state and local governments, institutions, (national and international), etc

(b) Capital Expenditure

- Gross fixed capital formation
- Grants for capital expenditure
- Investments
- Subscription to international agencies
- Other capital expenditure

4. Functional Activities

(a) General services

- General Administration
- Defence and internal security

(b) Social and Community services

- Education
- Health
- Water supply, fire protection, etc
- Other social and community services

(c) Economic services

- Agriculture and natural resources
- Other mineral resources
- Manufacturing and construction
- Transport, storage and communication
- Road, railways, water ways, airports, etc
- Fuel and power
- Unallocatable

5. Classification of Fixed Assets

- Buildings (residential and non-residential)
- Other construction except land improvement
- Land improvement, plantation and orchard development
- Transport equipment
- Machinery and equipment

6. Activity Sector for Computation of GDP (FOS)

1. Agriculture
2. Livestock
3. Forestry
4. Fishing
5. Mining and quarrying
6. Manufacturing
7. Utilities
8. Building and construction
9. Transport
10. Communication
11. Wholesale and retail trade
12. Hotels and restaurants
13. Finance and insurance
14. Real estate and business services
15. Housing
16. Government services
17. Other services
18. GDP at factor cost
19. Net indirect tax
20. GDP at market prices

7. Classification for social accounting**(a) Transactions**

- Sales
- Purchases
- Gifts
- Taxes
- Subsidies (grants)
- Others

(b) Activities (accounts)

- Production
- Consumption (income)
- Savings (accumulation or addition to wealth)
- Rent of the World (external)

(c) Sectors/Institutions

- Household (including non-profit organisations)
- Enterprises (including corporations)
- Government (all levels)

8. Final Accounts of Special Significance

- The national product and expenditure account
- The national income account
- The consolidated appropriation account (general government)
- The consolidated appropriation account (household)
- The consolidated capital transaction accounts
- The consolidated capital accounts (external)

E. SOURCES OF DATA**I. Surveys (FOS)**

- Surveys of Manufacturing Industry
- Survey of Construction Industry
- National Census of Industries and Business
- Survey of Transport Operations
- Survey of Wholesale and Retail Trade
- Survey of Hotels and Restaurants
- Survey of Modern Holdings in Agriculture
- Population Census
- Census of Agriculture
- Census of Industry
- Census of Institution
- The National Integrated survey of Households (NISH) -a programme of household surveys covering
 - i. education
 - ii. health
 - iii. employment
 - iv. agriculture
 - v. housing
 - vi. household expenditure
 - vii. household income
 - viii. environment

II Administrative Records (Diverse Sources) e.g.

- NPC for vital registration, migration, etc
- Inland revenue for tax statistics
- CBN for finance and banking statistics
- NRC for rail transport statistics

- Official gazettes for public finance

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3. J. Iyaniwura, S. Dittoh, C. Iwunor, A. Aromolaran, Classification Scheme for the Nigerian Social Accounting Matrix (SAM), [PP92-003]. CEAR, University of Ibadan, Ibadan Nigeria, Jan. 1992.