**Data for Illustration in Session 3.4**

**Data for a household**, with an agricultural farm and a member working in a factory:

payment to hired workers: 450

mixed income & operating surplus\*: 1010

payable land rent: 400

bank interest received: 192

allocated FISIM 2

remittances received from a family member 150

(staying abroad for more than one year)

Household’s consumption expenditure data:

purchase of goods & services for final consumption 1750

imputed rent of the owned dwelling 550

value of goods produced for own consumption 25

A member of the household works in factory. Following are his salary & pension contributions.

salary received by a working member: 2500

pension contribution by the member: 50

his employer’s pension contribution: 100

income tax paid: 250

Assuming pension service charges of **10** and attributed investment income of **30**, prepare the allocation of primary income for the household.

**Data of a commercial bank**

interest receivable: 1620

interest payable: 900

explicit service charges: 30

*FISIM* : 720

*of which* allocated to borrowers: 100

to lenders: 120

Rent payable: 100

Dividends payable: 200

Dividends receivable: 500

Corporate tax payable 30

Operating surplus (gross) 430

**\* Note** that households can also have operating surplus. The entire GVA of the housing services provided by the owner-occupied dwellings is by definition operating surplus.

***Box 6.4:*** (Contd.)

**Data for Illustration**

**Data of a government unit**

Production taxes received: 500

Income taxes received: 2000

Receipts from sales: 5

Receipts from foreign assistance: 15

Receipts of rent 20

Goods purchased and distributed free: 60

Social benefits in cash: 50

International assistance payable: 25

Interest payable on bonds 60

Expenditure for production of collective *g&s* individual *g&s*

***IC*** 25 70

***CE*** 160 280

***CFC*** 10 25