

ACHIEVING SOCIAL ACCOUNTING MATRIX FOR MALAYSIA THROUGH DISTRIBUTION OF INCOME

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Abstract

A need to examine the relationship between economic and social development arises recently in order to address the issue of income inequality and poverty among ethnic groups across geographical areas in Malaysia. Thus, a Social Accounting Matrix (SAM) currently compiled for Malaysia with special attention given for the purpose of income distribution. The abundance of data in the SAM provide a comprehensive framework for income distribution analysis in a socio-economic system. All procedures discussed throughout this paper are drawn based on the experiences and knowledge for compiling the SAM for Malaysia.

Keywords: Social Accounting Matrix (SAM), Input-output tables, top-down approach

Introduction

A need to examine the relationship between economic and social development arises recently in order to address the issue of income inequality and poverty among ethnic groups across geographical areas in Malaysia. In addition, it is also the aspiration of Malaysian government to develop policy that focuses on growth with equal distribution. Therefore, the Social Accounting Matrix (SAM) is the most appropriate tool for establishing such links. Besides, it is the most convenient framework for keeping track of the circular flow of income and expenditures in an economy. Due to its importance for distributional analysis, the Department of Statistics, Malaysia (DOS) has been entrusted to compile the SAM for Malaysia starting with 2005 database.

Development of SAMs in Malaysia can be traced as far back as in 1980s when the first SAM was developed for the 1970 database. In collaboration with the Government of Malaysia, Pyatt and Round (1984) constructed a national SAM, which distinguish between the Peninsular Malaysia (west) and the States of Sabah and Sarawak (east). It focused mainly on the design and construction of economic framework for Malaysia in terms of economic performance, employment and income distribution which provides a suitable base for the analysis and policy making. The second and third Malaysian SAMs were developed by Demery and Harrigan (1985, 1990) for the 1978 and 1983 calendar years. The SAMs, however, are not available to the public as they were designed for the

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Economic Planning Unit (EPU). The 1978 SAM was designed to meet the base year data requirements for modeling purposes. The third SAM for 1983 database measured the transactions of income and expenditure flows in the Malaysian economy for the purpose of economic development planning. Similarly, the latest available SAM is constructed for 2000 calendar year by a research team from Universiti Putra Malaysia for EPU. It emphasizes on income distribution among different ethnic groups and geographical locations. In addition, Saari et al. (2008) reconstructed the 2000 SAM by introducing several modifications and improvements following the latest development of SAM. SAMs were constructed as input to Malaysia five year plans. Currently, the DOS compiles a SAM for Malaysia for reference year 2005 which is expected to be available in 2010.

A SAM is a framework that is widely used for the analysis of income distribution in a socio-economic system. SAM is a presentation of the System of National Accounts (SNA) in matrix forms incorporating whatever degree of details of special interest. It shows the interrelationships between economic and social statistics. It also provides a comprehensive and consistent description of the transactions taking place in an economy in a given year. A SAM describes various channels through which production is linked with income distribution, consumption, savings, investment and external trade.

The principal goal in constructing a SAM is to integrate elements of growth and income distribution into a single coherent accounting framework. A SAM provides a framework for the organisation of information related to economic and social structures. According to Saari (2008), the abundance of data in the SAM implies that it has a wealth of statistical information. It provides a comprehensive one-period information on variables, such as the structure, composition and the level of production, the distribution of income among households, and the factorial value-added. Similarly, it can provide statistical information on consumption and production pattern of the economy, imports, exports, investment and other macro economic variables.

Allen (1998) notes that SAM provides a comprehensive oversight of the economy and clearly sets out the interrelationships between different agents which are not always apparent from the T-accounts. Besides, it draws data from many sources and integrates them into a consistent matrix. A SAM can be used as a model as it is a powerful tool for improving the nation's macro economic database. More importantly, it can be extended to underpin complex multisectoral economic models.

The key of economic analysis is the ability of the model to measure the exogenous impact on the economic system as a whole. The quantitative techniques, obviously, depend on the availability of the data. Thus, SAM can be used for macro economic planning in two ways. Firstly, it provides a framework for the organisation of information related to economic and social structures. Therefore, SAM can be used to improve the

capabilities of countries to obtain descriptive analysis of the economy in order to indicate patterns of income distribution, institutional and industrial structures. Secondly, it serves as a database for economic modeling. SAM captures not only production linkages, but also linkages among other actors in the economy including factors of production, households, production activities and other institutions. The SAM-based inverse enables a more complete analysis of income distribution, employment and production output as a consequence of changes in the exogenous components such as change in government expenditures, foreign trade, and etc. In addition, one of the major applications of SAM in the economic planning is its ability to provide database for conducting a computable general equilibrium model.

The rest of this paper is organised as follows: Section 2 presents a basic structure of a SAM besides the definition of some accounts is explained in details; Section 3 describes the construction procedures in building the SAM; The data requirements are discussed in Section 4; Section 5 explains the balancing technique that is applied for SAM and concluding remarks follow in Section 6. Discussions throughout this paper are drawn based on the experiences and knowledge on the compilation of SAM for Malaysia.

Structure and Schematic of SAM for Malaysia for Year 2005

A SAM is to provide a detailed framework for better understanding of the economy which requires the disaggregation of all the accounts in accordance with the circumstances and needs of the country. Therefore, there is no fixed design for a SAM as it depends on the policy interests and availability of data.

The level of disaggregation and classification of SAM may vary from one SAM to another because they are constructed based on the interest of a country and data availability. However, most of the countries compile SAM by emphasizing on the distribution of income purpose as compared to other purposes. Malaysia has taken the similar practice where SAM for years 1970, 1978 and 2000 were compiled for the purpose of distribution of income meanwhile, SAM for 1983 was constructed for the purpose of flow of funds. The theme of flow of fund was selected in order to delve deeper on the transactors of income and expenditure. Besides, the financial sector is incorporated to support the distribution of income in micro-macro model for policy simulation. Since the issue of income inequality is still vital in Malaysia, the chosen theme for SAM 2005 is distribution of income where it gives the framework of income distribution in a socio-economic system. The theme also supports the third thrust of Ninth Malaysia Plan that is, to address persistent socio-economic inequalities constructively and productively.

A basic structure of SAM 2005 is presented in Table 2.1. It shows the interdependencies among sectors in the economy within a single accounting framework for year 2005. The SAM is represented by a square matrix in which each transaction or account has its own row and column. The incomings are indicated as incomes for the row (*i*) and outgoings are represented as expenditures for the column (*j*). The corresponding row and column totals of the matrix must be equal, consistent with the fundamental law of economics that for every income there is a corresponding outlay or expenditure.

For example, the total income of a specific socio-economic household group must exactly equal to the total expenditures of the particular household group. To be more precise, there are two main characteristics of SAM; (i) a square matrix i.e. identical number of rows and columns; and (ii) corresponding row and column totals of the matrix must be equal. The second condition must be equal because, according to fundamental law, for every receipt there must be some matching expenditures that are equal in aggregate to the total income.

The schematic of SAM for Malaysia 2005 at macro level consists of 10 by 10 square matrix. The rows (income) and columns (expenditure) can be presented by six broad groups of accounts as shown below:

- i. Factors of production.
- ii. Production activities.
- iii. Institutions
 - a. Household.
 - b. Companies.
 - c. Government.
- iv. Consolidated capital.
- v. Rest of the World
 - a. Goods and services.
 - b. Income and transfer.
 - c. Capital.
- vi. Indirect taxes.

In order to explain in the details of the data stored in the various segments of the SAM, we refer to the respective rows and columns in Table 2.1 while discussing a number of intersections made by them.

Row 1

Relates to the income received by the various types of factors of production which broadly can be categorised into labour and capital. Factors of production mainly earn income from the domestic production activities which is shown by the intersection between first row and second column (1,2). In addition, they also receive additional income from abroad as shown by the intersection between first row and eighth column

(1,8). By providing factor services to production activities, labour receives income in the form of compensation of employees while capital receives operating surplus.

Column 1

Shows the distribution of value added to the domestic institutions i.e. household and company as well as abroad. The total value generated from the factors of production essentially is the total gross input of the economy, which is distributed to the household as compensation of employees and unincorporated business profit (3,1), to the company as corporate business profit (4,1) and to the rest of the world as income paid abroad (8,1).

Row 2

Displays the production revenues. Production activities receive income from the supply of different kinds of commodities which can be distinguished between intermediate and final goods. Besides supplying their commodities to other industries as intermediate input (2,2), production also supplies commodities to the household (2,3), and government (2,5) as the consumption of domestic commodities as well as to the capital in the form of investment expenditure on commodities (2,6) and to the rest of the world as export (2,7). These revenues make up gross output for each of the production activities.

Column 2

Demonstrates the detail categories of production input or cost of production. The sales revenue for each of the production activity is consumed partly by purchasing of primary input (1,2) and intermediate input which may be either domestically produced (2,2) or imported (7,2) as well as indirect taxes on commodities (10,2). These gross production inputs must balance with gross outputs as depicted in the input-output table.

Row 3

Shows the distribution of household income from the various sources of income. Besides primarily receiving income from factors of production (3,1) household also receive current transfer incomes from other sources. The additional sources of household income are distributed profit from company (3,4), current transfers from government in the forms of pension and periodical payments (3,5) and social benefits from abroad (3,8).

Column 3

Presents the mapping of the household income into various types of expenditures on commodities, either domestically produced (2,3) or imported (7,3) and sales tax (10,3) as well as contribution to social benefits (8,3). Part of their income, household also has to pay income tax (5,3). The difference between incomes and expenditures is used for saving (6,3).

Row 4

Exhibits source of income for company. Similar to the household, company primarily receives income from the factors of production (4,1) besides other sources such as transfer incomes from government (4,5) and abroad (4,8).

Column 4

Represents types of expenditures made by company. The net company income after deducting the corporate tax (5,4), are used to make the transfer payments in the form of distributed profit (3,4) and current transfer to abroad (8,4). The surplus between income and expenditure is used for saving (6,4).

Row 5

Indicates the source of income or revenue for the government. The government income is entirely non-factor (or transfer) income which receive from indirect taxes on commodities (5,10) and direct taxes on income tax (5,3) and corporate tax (5,4). Further, the government also receives some transfer from abroad (5,8).

Column 5

Reveals the redistributive flows made by the government. The government revenue are used to spend on the consumption of domestic (2,5) and imported commodities (7,5), current transfers in the forms of pension and periodical payment (3,5) as well as transfer payments to company (4,5) and abroad (8,5). The surplus between revenue and expenditure is used for saving (6,5).

Row 6

Depicts transactions on saving generated by the economy. It shows that the economy receives saving from three major sources of domestic institutions i.e. household (6,3), company (6,4) and government (6,5). Together with the net capital received from abroad (6,9), these transactions make up gross saving to the economy.

Column 6

Presents transactions on the various investment expenditures made by the economy. The total savings then used as an investment on domestic commodities (2,6), imported of capital goods (7,6), and taxes on capital goods (10,6). The sub-matrix (9,6) indicates the balance of capital and financial accounts.

Row 7

Reveals income received by the rest of the world from imports of goods and services made by the domestic economy which allocated across the different types of expenditures. Specifically, it receives income from imported raw material (7,2), consumption by household (7,3) and government (7,5) as well as imported of capital goods (7,6). Sub-matrix (7,9) indicates balance of goods and services.

Column 7

Shows the expenditures made by the rest of the world to the domestic economy in terms of exports of goods and services (2,7) and exports duty paid (6,7).

Row 8

Indicates the income and transfers received by the rest of the world from domestic economy namely, the factorial income (8,1), social benefits (8,3) as well as current transfers paid by company (8,4) and government (8,5) to abroad.

Column 8

Presents the various kinds of expenditures made by the rest of the world to the domestic economy which comprise of factorial income (1,8), social benefit (3,8) and current transfers to company (4,8) and government (5,8). The balance of income and transfers (9,8) is the balancing item.

Row 9

Demonstrates the income received by the rest of the world from capital purchased by domestic economy. Balance of capital and financial accounts (9,6) and balance of income and transfer (9,8) are the components of this row.

Column 9

Represents the total capital received from the rest of the world in terms of net capital transfer (6,9) and balance of goods and services (7,9).

Row 10

Indicates the indirect taxes received by the economy from commodity taxes (10,2), sales taxes (10,3), taxes on capital goods (10,6) and exports duty (10,7).

Column 10

Displays the indirect taxes (5,10) paid by various activities and institutions to the government.

The chosen theme and the level of disaggregation of the individual accounts depend crucially on the questions that are to be answered using SAM. Since the SAM is designed for the purpose of studying income distribution, a detailed disaggregation of the household sector is essential in order to capture the effect of changes in various production sectors to household sector through the factors market.

Nine categories of households are distinguished based on the citizenship status, ethnicities and geographical locations. The first distinction of households is made between citizens and non-citizens. It is important to distinguish between these two categories because, recently, the number of foreign workers has significantly influenced the composition of the domestic labour force. The households of Malaysian citizenship are further disaggregated according to socio-economic characteristics. Pyatt and Thorbecke (1976) strongly suggested to base household classifications on location, sociological considerations and wealth.

Each of the citizenship categories is further disaggregated according to geographical locations i.e. rural and urban areas. The geographical criterion is useful because the urban and rural distinction captures many aspects of duality. For example, households with similar characteristics are quite likely to be paid different wages and generally exhibit different socio-economic behaviour. Being a pluralistic country, it is considered important to distinguish between the four major ethnic groups that comprise of Malay (include bumiputera Sabah and Sarawak), Chinese, Indians and Others. These disaggregations are important attributes to recent development strategy of the government which includes specific concerns for the standard of living among these socio-economic groups.

As for the factors of production, a distinction is made between labour and capital. The classification of labour types is similar to that of the household classifications (i.e. citizenship status, ethnicity and geographical location) with additional of three educational levels namely, primary, secondary and tertiary. In total, this leads to 25 different labour types. Capital inputs are further distinguished into capital input owned by households and company in the form of unincorporated business profits and corporate business profits, respectively.

Another important aggregation in the SAM framework is the production account. The primary source of the production activities is the 2005 Input-output tables which comprises of 120 sectors. The remaining accounts in the SAM are all in an aggregated form. Therefore, the disaggregated SAM for year 2005 consists of 163 by 163 matrix. The estimation procedures are explained in the following section.

Construction Techniques

Essentially, two approaches have been applied by practitioners to build a SAM namely top-down approach and bottom-up approach. The top-down approach starts to construct SAM by building a highly aggregated SAM, based on available information from the national accounts statistics which will then be used as control totals. Meanwhile, the bottom-up approach estimates the separate SAM accounts at a disaggregated level and obtains the aggregated level of an account by consolidation. The concept of 'control value' does not exist in this approach.

Thorbecke (2001) noted that the bottom-up approach can be thought of as an essentially inductive approach to the gathering of relevant information while the top-down approach is more deductive as it tends to start from controlled totals given the national income accounts. The Malaysian SAM 2005 uses a top-down approach where initially SAM at macro level will be balanced and the values obtained will be used as control totals for micro SAM.

In practice, the choice of construction technique either top-down or bottom-up approach is not a debatable issue. These techniques are generally accepted by the practitioners around the world. In this study, the top-down approach is applied compared to the bottom-up approach because of three main reasons. Firstly, the choice of technique for compiling a SAM obviously depends on the availability of data at that particular point of time. Secondly, the top-down approach is cost-effective due to the fact that it only requires a relatively shorter period to achieve a balanced SAM. Finally, the top-down approach yields a SAM that (in its aggregated form) is perfectly in line with the official statistics.

Data sources and General Findings

The data requirements for compiling SAM are very demanding. Various sources in terms of economic and social data including published and unpublished materials are needed. According to Allen (1998), one of the criticisms often levelled at SAMs is that they require too much data particularly for countries with relatively undeveloped statistical systems. The data required are certainly comprehensive as it is necessary for any economic planning and social policy.

The choice of reference year for building SAM depends totally on the availability of the data. Normally, SAM is constructed based on availability of the major sets of data, i.e. Input-output tables. As such, the basic data requirements for compiling SAM for Malaysia are as follows:

- i. National account statistics;
- ii. Input-output tables;
- iii. Household Income Survey (HIS);
- iv. Household Expenditure Survey (HES);
- v. Distribution and use of income accounts and capital account.
- vi. Balance of Payments;
- vii. Labour Force Survey; and
- viii. Other supplementary data.

By taking the Input-output tables as a basic framework to construct the SAM, the remaining main tasks are to disaggregate the income and expenditure by 27 factor types and nine household groups. General procedures that are applied for constructing detailed factors and household accounts is to derive initial estimates of the particular aggregation based on a complete set of multi-purpose household surveys. HIS is the essential data ingredients that used for disaggregating the primary income by factor types and household groups.

The HIS provides rich source of information for the estimation of the income components by various ethnic groups across geographical locations. Interestingly, the HIS keeps the formal records for labour characteristics of economically active households across production activities. This information is mainly used for mapping factorial income from production activities which are distributed to household income. Furthermore, the HIS also gives valuable information in estimating detail incoming and outgoing transactions of household account such as distributed profit, pension and other periodical payment, social benefit and direct tax. Therefore, the HIS 2004 data are used to obtain the share of detailed income structure in Malaysia for year 2005.

Based on the preliminary structural coefficient obtained for the detailed income structures among the ethnic groups across geographical areas in Malaysia for year 2005, it reveals that the Malays were the largest income recipients of 47.3 per cent followed by the Chinese which contributed 42.7 per cent of total income in urban production sectors. The share of income for the Indians and other ethnics in urban areas was 9.7 per cent and 0.3 per cent respectively. The results also showed that in the rural areas, the Malays were the dominant income earners of 79.6 per cent for all production sectors meanwhile the Chinese registered 15.1 per cent of rural's total income. This is followed by Indians (4.9%) and other ethnics (0.4%). It is shown that across geographical locations, the urban areas generated greater income share of 81.6 per cent for all ethnic groups as compared to the rural that accounted for 18.4 per cent of the total income which is a common characteristics of developing country.

Consumption of domestically produced commodities by household groups is estimated from the HES according to consumption categories. Essentially, the mapping of the households' consumption of commodities is structured by the private consumption. In addition, the HES also can be used to estimate consumption of imported goods. Thus, based on HES 2004/2005 data, coefficient matrices are derived to give the structure of expenditure in Malaysia for the year 2005 by various ethnic groups across geographical locations.

The preliminary detailed expenditure structural coefficient compiled for Malaysia for the year 2005 indicates that the pattern of consumption expenditure in urban areas was dominated by the Malays (52.5%). This is followed by the Chinese recorded at 36.2 per cent, the Indians (10.4%) and other ethnics, 0.9 per cent of total expenditure. The Malays still spent the most of 85.2 per cent in rural areas while the Chinese registered 11.0 per cent, Indians generated 3.1 per cent and other ethnics accounted for 0.7 per cent of rural's total expenditure. Overall, all ethnic groups in urban areas contributed greater expenditure share of 79.6 per cent as against the rural that contributed 20.4 per cent of the total consumption expenditure.

Compilation of the disaggregated SAM comes from various sources therefore, inconsistency between total income and total expenditure might occur as a result of unbalanced in a certain sub-matrix. Thus, the unbalanced SAM must be adjusted given the aggregated SAM as the constraints. There are several balancing techniques available that can be applied and the Residual Allocation System (RAS) method is briefly explained in Section 5.

Balancing Techniques

The inconsistencies between cells in the SAM cannot easily be eliminated because revising one transaction will have implications for other transactions in the system. Apart from informal methods of adjustment based on judgement, informed or otherwise, several formal methods of data reconciliation have been proposed such as RAS, Stone-Byron and Cross-entropy (CE). However, the choice of using the balancing techniques will depend on the type of unbalanced matrix problem such as row and column constraints are known or row and column are unknown. As such, the RAS method is proposed to be used for balancing SAM, 2005.

RAS is a classic method of matrix adjustment suggested in the input-output literature for generating a new matrix A^* from an existing matrix A (to satisfy new known row and column totals) by applying row and column multipliers, r and s , respectively. The RAS method is developed for the constrained matrix problem of finding a new SAM coefficient matrix, A^*_{ij} . The mathematical expression of RAS is as follows:

$$A^*_{ij} = r_i A_{ij} s_j$$

where,

- r_i - i th element of the vector r .
- a_{ij} - Benchmark coefficient matrix.
- s_j - j th element of the vector s .

A SAM will be balanced when iterations that take place reached convergence.

Conclusion

The abundance of data from various sources is essential for SAM compilation. Therefore, knowledge on concept and application of national accounts and input-output tables are fundamental to any of SAM compiler. In addition, the SAM compilers should also have basic knowledge on other data especially related to the HIS and HES namely sampling design, household units, sample size, concept as well as - definitions.

The matrix framework of SAM provides detail and useful information on the economic and social structures of a country. Its ability in incorporating the production and social structures into a single framework makes SAM a powerful tool for improving the macro economic database of a nation. Therefore, with the Malaysian economy becoming more complex, the statistics and information required for tracking the distribution of income have to be enhanced so that it is in line with the aspiration of central planners in addressing the current and future scenarios. Therefore, SAM for Malaysia is to be materialised and serves as one of the tools in assisting a better formulated policy and well designed planning.

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Table 2.1

Schematic of Social Accounting Matrix for Malaysia, 2005 (Macro)

		Expenditure										
		1	2	3	4		5	6	7	8	9	10
		Factor of production	Production activities	Household	Institutions		Government	Consolidated capital	Goods and services	Rest of the world		Indirect tax
					Company					Income and transfer	Capital	
Col./ Row												
1	Factor of production	[27]	[165]	[9]	[1]	[1]	[1]	[1]	[1]	[1]	[1]	[1]
			Value added payment to factors (1.2)							Factorial income received from abroad (1.8)		
2	Production activities	[165]										
			Raw materials purchases of domestic commodities (2.2)	Consumption on domestic commodities (2.3)			Consumption on domestic commodities (2.5)	Investment expenditure on domestic commodities (2.6)	Exports (2.7)			
3	Household	[9]										
			Compensation of employee and unincorporated business profits (3.1)				Pension and periodical payments (3.5)			Social benefits received from abroad (3.8)		
4	Company	[1]										
			Business corporate profits (4.1)				Current transfers to companies (4.5)			Non-factor income received from abroad (4.8)		
5	Government	[1]										
				Income tax (5.3)						Non-factor income received from abroad (5.8)		
6	Consolidated capital	[1]										
				Household savings (6.3)			Government savings (6.5)				Net capital transfer (6.9)	
7	Goods and services	[1]										
			Import of raw materials (7.2)	Consumption on imported commodities (7.3)			Consumption on imported commodities (7.5)	Imports of capital goods (7.6)			Balance of goods and services (7.9)	
8	Income and transfer	[1]										
			Factorial income paid to abroad (8.1)	Social benefits paid to abroad (8.3)			Non-factor income paid to abroad (8.5)					
9	Capital	[1]										
								Balance of capital and financial account (9.6)		Balance of income and transfer (9.8)		
10	Indirect tax	[1]										
			Commodity taxes (10.2)	Sales taxes (10.3)				Taxes on capital goods (10.6)	Exports duty (10.7)			
			Gross input (total costs)	Total household expenditures			Total government expenditures	Aggregate investments	Total exports	Total income and transfer received from abroad	Total capital received from abroad	Total indirect tax

Note: [] indicates number of disaggregations for the particular accounts.