

Household Income Distribution Impact of Public Expenditure by Component in Malaysia

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This paper analyzes the impact of public expenditure by its components on income distribution among household sectors in Malaysia. The study on public expenditure related to income distribution is important as public expenditure has been used intensively since independence to achieve income equality goals in Malaysia. However, income inequality across ethnic groups, urban and rural areas remains wide and persistent. Income for Chinese and Indian is more than one time higher the income for Malay while income for urban is approximately double the income for rural. Using a detailed SAM framework for Malaysia constituting 50 accounts and a fixed price multiplier model, this paper highlights the difference impacts of public expenditure by different components on income distribution. Our results show that while public expenditure in education has improved inter-ethnic income inequality, it has led to a widening of rural-urban disparity. Furthermore, expenditure in agriculture and rural development are shown to have a positive impact on both inter-ethnic income inequality and rural-urban disparity.

Keywords: Public expenditure, the components of public expenditure, income distribution.

1. Introduction

Income distribution issues continue to grasp attention in Malaysia as income inequality between ethnic, urban and rural still remained wide and persistent. Gini coefficient has remained fairly high since 1970, with the ratios generally moving in the range 0.441-0.532. Distribution trend shows that income inequality has reduced since 1970, but has rose from 1999 to 2004 but then reduced slightly until 2007. Many studies have also suggested that there was an increase in income inequality in the late 1990s and early 2000s (Ishak, 2000; Ishak, Ragayah, Rahmah, Nik Hairi and Shukri, 2000; Jomo, 2006; Ragayah, 1998, 2006; Rasiah and Ishak, 2001). The income disparity ratio is high between the income for Malay against the income for Chinese and Indian, and the income for rural against the income for urban. The Income inequality happened despite high economic growth and many serious efforts that been made.

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This paper looks at the impact of public expenditure by its components on income distribution among household sectors in Malaysia. The focus is on the form such spending should take through with the public expenditure will affect the poor, and the impact it has exhibited in practice. The study on public expenditure related to income distribution is important as public expenditure is a fiscal policy tools that has been used intensively since independence to achieve income equality goals in Malaysia. Public expenditure has grown rapidly by an average 11.3 percent per annum for the period 1966 to 2008¹.

In this study public is treated as an ultimate buyer and its purchases are trace directly to particular sectors through a Social Accounting Matrix (SAM) framework. Variations in public purchases entail changes in sectoral purchases as a consequence of public expenditure programs. In other words public purchases from sectors occur under different programs, and consequently, the impact of changes in the sectoral composition of public expenditures might to be analyzed in terms of changes in the composition of public expenditure programs.

According to Keuning and Thorbecke (1989) by applying SAM, the study approach differs from many existing studies by accounting explicitly for the channel through which various programs of public expenditure outlays affect the economy. Economists and policy makers have long known that different effects on output and employment, but the different channels through alternative forms of public spending operate have seldom been incorporated explicitly in applied macroeconomics models used for development policy analysis.

The differential impacts of public expenditures by components on distribution of income among household sectors are analyzed. The apparent differences in the magnitude of the effects of the different component expenditures suggest that variations in the expenditure allocations over components should be considered as a possible policy variable to achieve income equality goals. Specifically, the result shows that public expenditure in education has improved inter-ethnic income inequality but wider rural-urban disparities that could attributed to the wider overall income inequality. Meanwhile public investment in agriculture improved not only inter-ethnic income inequality but more importantly rural-urban disparity. Hence, the reallocation towards more public investment in agriculture and rural development, which is now very low as compare to expenditure in education is seen necessary as this expenditure shows a potential to improve overall income inequality. The result also shows that public investment in industry and wholesale and retail trade resulted to the worst income distribution and therefore increase in this expenditure to generate more Malay participation in businesses has to be carry on with careful. The study indicates that, presently, addressing the rural-urban disparity is seen more crucial than inter-ethnic disparity as the ways of reducing overall income inequality.

2. Malaysian Economy, Income Inequality and Public Expenditure

Malaysia has made significant achievements in developing its economy. As indicated in Table 1 real gross domestic product (GDP) has grown by an average of 5.6 percent per annum through out 1980 to 2008. There were only two major departures from the record of rapid growth. One was the mid 1980s, when Malaysia experienced a brief and mild recession, while the other was the more serious crisis of 1997-98.

Table 1: GDP Growth Rates

1980-1990	5.3
1990-2000	7.0
2000-2008	4.5
2008 ¹	5.7
2009 ²	1.0

Source: Malaysia Economic Report (various years)

Notes: ¹ Estimated

² Prediction

The high economic growth of this period was accompanied by a structural transformation of the economy as pictured by Table 2. The contribution of the manufacturing and services sectors increase at the expense of the agricultural sector. Over the period 1970-2008, the share of agriculture to GDP fell quickly from 29 percent to 7.5 percent. Most of the increase occurred in manufacturing, which almost triple its share from 12 percent to 29.8 percent.

Table 2: Sector Share of GDP

Year	Manufacturing/ GDP Share (%)	Agriculture/ GDP share (%)	Services/ GDP share (%)
1970	12	29	-
1980	21	22	40
1990	24.2	15.2	44.2
2002	30.7	9.1	46.4
2005	31.6	8.2	58.2
2007	30.1	7.6	53.6
2008*	29.8	7.5	54.3
2009 ^f	29.5	7.4	55.1

Source: Malaysia Economic Report (various years), for example, Table 3.2, p.37- Malaysia Economic Report 2006/07

Notes: * Estimated

^f Forecast

Malaysia's macroeconomic management has been among the best in the developing world. Inflation has never been a problem in most years falling below 5 percent from 1980 onwards; and unemployment rate was very low below 4

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percent from 1990 onwards (table 3). Remarkably among developing countries, it has never experienced a serious debt or balance of payment crisis, apart from the special case of the 1997-1998 Asian crises.

Table 3: Various Important Economic Indicators for Malaysia

	1965	1970	1975	1980	1985	1990	1995	2000	2005	2008
GNP at market prices (RM billion)	8.6	11.6	21.6	49.9	71.9	114.0	212.1	314.3	495.5	700.8
(% of GNP)										
Private consumption	64.9	64.3	55.8	60	55.9	54.1	50.3	46.2	47.1	47.0
Public consumption	17.0	18.6	18.2	17.6	16.5	14.4	12.9	11.4	12.9	12.8
Private fixed capital formation	9.1	12.5	16.2	21.6	17.1	21.2	32.7	14.0	9.0	12.1
Public fixed capital formation	7.3	5.9	9.8	11.6	15.1	11.7	13.0	13.9	11.0	9.8
Increase in stocks	0	2.7	-0.09	-0.12	-2.4	-0.7	0.06	1.9	-0.4	-0.3
Export of goods and services	49	48.1	48.7	64.7	59.1	77.8	98.7	135.9	123.3	109.2
Import of goods and services	-47.4	-46.4	-53.2	-65.9	-53.6	-75.6	-102.8	-114.1	-99.8	-88.4
Net factor payment paid abroad	0.1	-5.7	4.59	-9.5	-7.7	-2.9	-4.9	-9.2	-3.1	-2.1
Total	100	100	100	100	100	100	100	100	100	100
Per capita GNP (RM)	920	1169	1840	3763	4580	6299	10252	13378	18966	25274
Saving/GNP	17.4	22	22.8	30.8	29.3	31.6	35.6	40.1	36.5	38.0
Rate of inflation (%)	-	1.9	-	3.4*	0.3	2.6	3.4	1.6	3.0	4.4
Unemployment rate (%)	-	-	-	5.7	6.9	5.1	2.8	3.1	3.5	3.2

Source: Calculation based on data from Quarterly Bulletin BNM (various issues)

Note: * For year 1982

Malaysia is a multi-ethnic society with three major ethnic groups, Malay, Chinese and Indians. In 2005, total population was 36.75 million persons. Bumiputera, which most of its Malay, accounted for 65.9 percent of the population, and Chinese and Indians accounted for 25.3 percent and 7.5 percent respectively. Other races accounted for 1.3 percent of the population.

Among ethnic groups, Malay who's mostly involved in agricultural activities and lives in rural areas is known as poor. Table 4 indicates that the income disparities between Malay and Chinese and Malay and Indian have slightly improved through out the period 1970 to 2004, however, the income disparity ratio still high which the income of Chinese is more than one and half times the income of Malay and the income of Indians more than one time the income of Malay during 2000s. Trends in the series for urban and rural areas show that the income rural figures lower than the urban. The incidence of poverty in rural areas is about two times that in urban areas, a relativity which has remained broadly constant since the 1970s. Urban-rural disparities seem to have risen from 1:1.81 in 1999 to 1:2.11 in 2004.

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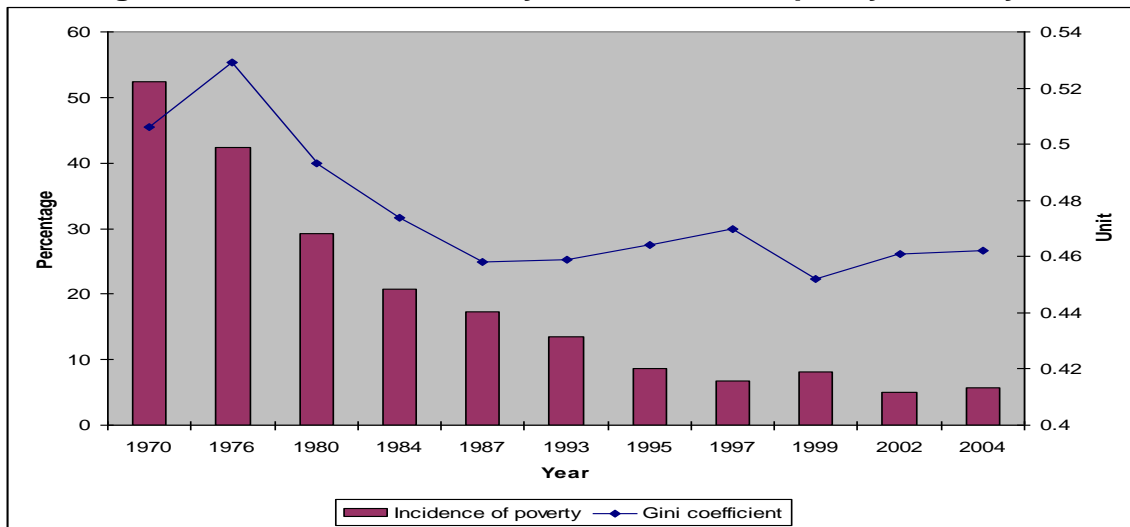
Trend in income inequality shows that it has reduced marginally for the period 1970 to 1999, but rising since then. Gini coefficient generally moving in the range 0.452-0.529, remained fairly high since 1970.

Table 4: Peninsular Malaysia: Mean monthly household incomes by ethnic group and stratum 1970-2004

	All	Malay (M)	Chinese (C)	Indian (I)	Others	Urban (U)	Rural (R)	C/M	I/M	U/R	Gini coefficient
1970	423	276	632	478	1304	687	321	2.3	1.73	2.14	0.506
1973	502	335	739	565	1798	789	374	2.21	1.69	2.11	-
1976	566	380	866	592	1395	913	431	2.28	1.56	2.12	0.529
1979	669	475	906	730	1816	942	531	1.91	1.54	1.77	-
1984	792	616	1086	791	1775	1114	596	1.76	1.28	1.87	0.474
1987	760	614	1012	771	2043	1039	604	1.65	1.26	1.72	0.458
1990	1167	940	1631	1209	955	1617	951	1.74	1.29	1.7	-
1992	1563	-	-	-	-	-	-	1.73	1.26	1.75	0.459
1995	2020	1604	2890	2140	1284	2589	1326	1.8	1.33	1.95	0.464
1997	2606	-	-	-	-	3357	1704	1.83	1.42	2.04	0.47
1999	2472	1984	3456	2702	1371	3103	1718	1.74	1.36	1.81	0.452
2002	3011	2376	4279	3044	2165	3652	1729	1.8	1.28	2.1	0.461
2004	3022	2522	4127	3215	2150	3680	1744	1.64	1.27	2.11	0.462
2007	3686	3156	4853	3799	3651	4356	2283	1.54	1.2	1.91	0.441

Sources: Jomo (2006), Malaysia Five Year Plans (Seventh, Eight, example: Ninth Malaysia Plan-Table 16-3, p.333), Malaysia Economic Report (various years)

Figure 1: Incidence of Poverty and Income Inequality in Malaysia



(Source: Figure draw from data published by Malaysia Economic Report, various years; Malaysia Five Years Plans, various plans).

In line with the wider income inequality, public sector allocate huge amount of expenditure. During the Ninth Malaysia Plan, the total amount of public sector expenditure amounting to RM1,051.4 billion, an increase of 34.5 percent from RM781.8 billion during the Eight Malaysia Plan (2001-2005); RM500.8 billion during Seventh Malaysia Plan (1996-2000).

The increasing trend in public expenditure feature with the changes in the pattern of the composition of expenditures over the years. Table 5 shows that at the early years after independence until 1970s, expenditure in agricultural and rural areas development forms the largest proportion of development expenditure. Expenditure in transportation ranked second followed by expenditure in education and expenditure in trade and industry. Started from 1980 expenditure in agricultural and rural areas development declined significantly and only form a small proportion of development expenditure. In contrary the expenditure in education increased significantly to form a largest proportion of development expenditure. The expenditure in transportation and expenditure in trade and industry are now higher than expenditure in agricultural and rural areas development.

Table 5: Federal Public Development Expenditure: A Functional Classification

	1966-1970	1971-1975	1976-1980	1981-1985	1986-1990	1991-1995	1996-2000	2001-2005	2006-2008
Defense and security	21.1	14.1	15.8	14.5	7.9	21.9	12.2	13.3	14.3
Economic Services	58.9	68.3	65.1	58.5	63.5	47.9	46.5	39.3	47.5
Agriculture and rural dev.	27.7	24.2	19.1	13.6	16.1	11.5	5.9	6.0	10.0
Trade and industry	6.8	18.2	14.4	13.4	14.8	8.1	11.9	9.4	10.4
Public utilities	5.8	4.2	8.1	9.8	11.1	6.7	7.8	3.7	6.3
Transport	12.5	17.7	18.0	15.1	19.2	21.5	20.2	19.2	19.6
Others ²	6.1	4.0	5.5	6.5	2.3	0.3	0.7	0.9	1.2
Social Services	17.5	14.9	16.0	25.3	25.7	25.9	32.2	39.7	31.0
Education	7.9	9.9	8.0	10.1	15.8	13.9	17.8	23.4	16.4
Health	4.2	2.4	1.4	1.4	2.2	4.5	3.6	5.5	4.1
Housing	4.8	1.9	5.3	11.1	3.9	1.9	4.6	4.5	5.1
Social & community serv	0.6	0.7	1.3	2.7	3.8	5.6	6.2	6.3	5.4
General administration	2.5	2.7	3.1	1.7	2.9	4.3	9.1	7.7	7.2

Source: Calculation based on data from Quarterly Bulletin Bank Negara Malaysia (various issues), Annual Report Bank Negara Malaysia (various issues), Malaysia Economic Report (various issues), Malaysia Five Year Plans (various plans).

3. A Survey of the Literature

3.1 The Theoretical Literature

Traditionally, economist shown little interest in public role in income distributional issues. Neo-classical economist view that efficiency of resource allocation is attainable for any income distribution. They suggest that if the public leaves economic actors alone, unfettered competitive markets would work better in promoting faster economic growth and generating socially desirable outcomes.

Keynes' also purports to be neutral with respect to income distribution. Keynes' interest in distribution issues is only concerned with the marginal effect of redistribution on the marginal propensity to consume out of income, hence, Keynes unable to say whether one form of public expenditure is superior to another as long as both accomplishes macro objectives.

Private sector, however, cannot be counted on to make the investments in public goods that maximize economic and social returns. Economists often use the theory of market failure found in welfare economics as a rationale for public activity (Stefano, Anand, and Erwin, 2005; Steven, 2001). Market failures here refer to situations in which voluntary transactions do not result in efficient allocation such as the provision of public goods, externalities, monopoly and unemployment. The redistributive powers of the public through expenditure, emanate from the normative arguments in favour of greater equality (Marshall, 1950; Rawls, 1971). Traditionally public expenditure represents a form of public intervention designed to promote allocation efficiency through a correction of market failures, redistribute resources equitably and promote economic growth and stability (Musgrave, 1959).

Meanwhile public-led growth theory argues that public spending, both as a stimulant for capital investments and a source of needed social investments (Cornwall and Cornwall, 2001; Robert, 2001; Williams and Bushnagel, 2007). Eisner (1986) notes that policies that stimulate demand and high wages are critical, not only to social justice but also to economic growth in the long term.

3.2 The Empirical Literature

There is a great deal of evidence that public expenditure components have a significant effect on income distribution. By using Indonesian SAM applications Oktaviani, Hakim, Siregar and Sahara (2007) shows that the contraction in fiscal policy through the reduction and even the abolition of fuel subsidies affect the producing sectors, especially the sectors relying heavily on the subsidized fuel and subsidies electricity. The sectors will contract and since the sectors reduce demands for primary factors, households experience a declining real income.

Bigsten and Levin (2000) found that the efficiency and composition of public expenditures are critical determinants of income distribution. Dorosh and Lundberg (1996) indicate that changes in relative prices and factor incomes following reduced public current expenditures hurt mainly urban households, due to the urban bias of public employment. Laabas and Limam (2004) shows among the social spending in public budget, transfers seem to be more effective in affecting income distribution; and policies aimed at sustaining basic necessity production such as that of cereals, have a larger impact on income distribution than aggregate public policies.

Keuning and Thorbecke (1989) for SAM Indonesia shows that for the same reduction in public spending, the effects on the average incomes of each group will differ according to the budget options selected. Public household transfers and public investment in infrastructure have the greatest positive impact on incomes of the agricultural employees. In contrast, by far the most favorable program for the urban group consists of public wages.

Kubursi (1973) found that expenditures in education and health generate lower than average income multiplier. A high income effect is associated with an expenditure which entails a purchase of goods from industries that possess high backward linkages to other industries as well as low import components and a high direct income coefficient. The direct and indirect impact of public expenditures by the various departments seems to favor wage incomes as compare to non-wage incomes.

Jose (1998) study in Latin America shows that greater allocation of resources to education improve the distribution of human capital in a society, can have more effects on income distribution. The study also indicates that the degree of targeting on the poor is high in the case of expenditure on health and primary education and, to a lesser extent, secondary education. Li, Squire and Zou (1997) have shown that policies aimed at boosting education level tend to reduce inequality and hence to lower poverty levels. Spending on basic services such as primary and secondary education and basic health care, tend to reach the poor, while spending on tertiary services such as university education, hospital services, tend to be pro-rich (Van De Walle, 1996).

As indicated earlier, many studies, old and new have shown that different class of expenditure has different impacts on income distribution. However, there are also other studies did not support this view. There is a general agreement that this lack of impact between public expenditure and social outcomes is due to the lack of efficiency of public expenditure in developing countries. (Killick, 2004; Lloyd-Sherlock, 2000; Williamson and Canagarajah, 2003).

4. Methodology and Data

For evaluating public sector expenditure impact on income distribution, development macroeconomists and policy analysts in general use a variety of policy tool including an econometric models, cost-effectiveness analysis, multi-criteria analysis, service delivery surveys, expenditure tracking and social cost benefit analysis. These existing tools relied on estimation procedures that have not accounted for the complex interactions between poverty, income distribution and other variables, and the endogeneity of the income distributions. Moreover, these tools typically do not distinguish the direct versus indirect and upstream versus downstream impact of public spending on income inequality.

SAM strength over the other types lies in the modeling of the distribution of income in a consistent way and its ability to trace out chains of linkages from changes in demand to changes in production, factor incomes, household incomes, and final demands. Probably, more than any other issue, the distribution of income results from a complex set of relationships that requires a general equilibrium model analysis such SAM. In addition, with a solid accounting and data compilation methodology that underlie both macro and micro economic analysis, SAM could give not only the whole picture of the impact but SAM provides the appropriate conceptual framework for estimating all the direct and indirect effects of changes in any given category of public expenditure and also

possible to calculate the upstream and downstream effects of an expansions measured on income distribution

Nevertheless, the size and quantitative nature of SAM model places enormous strain on the data base and limit the number of variables which can be feasibly incorporated and the accuracy of the data. In addition, a high level of disaggregation required to the model can only be assembled from censuses and surveys which are usually conducted infrequently and at different time and from different resources.

SAM framework had a relatively short history in Malaysia. One among the pioneer SAM for Malaysia was introduced by Ramesh, Gnasegarah, Pyatt, and Round (1980). This SAM is to see the distribution of income for Malaysian economy in 1970. In collaboration with EPU, the World Bank experts, Pyatt, Round and Denes constructed a national SAM which distinguished between the Peninsular Malaysia (West) and States of Sabah and Sarawak (east) in 1984. Khor Hoe Ee (1982), in doing his PhD thesis, used a dual-dual approach (formal and informal sector) in his SAM model for study income distribution and unemployment in Malaysia. More recent works done by Zakariah (2005) discussed theoretical issues on the SAM applications in policy formulation in Malaysia.

It is important to note here that a significant limitation in all previous Malaysian SAM and also many other SAM studies is that, they merely focuses on real economic activities or real accounts when studying income distribution without incorporated financial accounts in their SAM. Though Ramesh et al. (1980) incorporated the domestic institution's capital accounts in their Malaysian SAM, it is in consolidated form, no further disaggregation of the capital for the separate institutions. Therefore, the principal loss in informational contain saving-investments or the flow of funds between institutions. Ramesh et al. (1980) states that, 'to capture such detail for Malaysia, a good deal more work need to be done and this might deserve a high priority in future developments'. (p.71).

This SAM (in appendix) tries to improve the Malaysian existing SAM through the incorporation of the disaggregating public capital investment to different production sectors. The inclusion of the detail composition of public capital investment in SAM has important potential to give a view on the role of public as an intermediation among the sectors and institutions, and thus provide a picture to identify effective public expenditure policies on income distribution. Moreover this SAM is based on the more recent data year 2000ⁱⁱ.

For studying the impact of public expenditure on income distribution bring to the important of the composition of public expenditure, different production activities, inter-ethnic disparity and the urban-rural bias in SAM framework, which capture the different dimension of income inequality; build up to 50 accounts.

The SAM-based general equilibrium model, called fixed price multiplier model is applied in this study. This model focus on real output effects and ignore demand

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pull inflation. The model is based on Keuning and Thorbecke (1989), Kubursi (1973), Emini and Fofack (2004) and Pyatt and Round (1979). In line with other conventional studies, beside public expenditure, private investment and rest of the world accounts are categorized as exogenous accounts. Production sectors, household sectors and other variables then are categorized as endogenous accounts.

The following base SAM model was used:

$$y = Ay + d \quad (1.1)$$

where

y - $n \times 1$ vector representing the value of output for each of the n endogenous accounts

A - $n \times n$ of fixed technology coefficient

d - $n \times 1$ vector representing the value for each of the n exogenous accounts

The equations states that row sums of the endogenous accounts can be obtained by multiplying the average expenditure propensities (A) for each row of the endogenous accounts by the level of income recorded in each column and adding total exogenous income (d).

Restructure the model to see the public expenditure explicitly:

$$y = Ay + Ff + Gg \quad (1.2)$$

where

y - $nx1$ vector representing the value of output for each of the n endogenous accounts.

A - $n \times n$ of fixed technology coefficient

F - is $n \times s$ matrix of other final demand coefficients including consumption, investment, inventory changes and exports

f - is a $s \times 1$ vector of ringgit value of other final demand by source in the base year

G - is a $n \times p$ matrix of public expenditure coefficients, whose (i,j) th element is ringgits of purchases from sector i per ringgit spent by j th class expenditure

g - is a $p \times 1$ vector of values of expenditures by class in the base year.

From equation (1.2), a functional relationship between output and final demand may obtain:

$$y = (I - A)^{-1}(Gg + Ff) \quad (1.3)$$

Where

I - is a $n \times n$ identity matrix

From (1.3) endogenous incomes y can be derived by multiplying injection (g) by a multiplier matrix $(I - A)^{-1}$. This inverse matrix $(I - A)^{-1}$ indicates the total needs

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for output in different industries in order that one unit of public expenditure can be produced in the industry examined. Hence, they are expressly the repercussions caused by production of public expenditure on output of different industries that are revealed by the inverse matrix.

The demand for 'primary inputs' in the reference year is defined by the following system of equations:

$$x = By + Hg + Ef \quad (1.4)$$

Where

x - is a $t \times 1$ vector of total values of 'primary inputs' (indirect taxes, subsidies, wages and surplus)

B - is a $t \times n$ matrix of primary inputs coefficients

H and E - are direct primary inputs coefficients of appropriate order associated with public and other final demand.

Substituting for y into (1.4) yields the following relationship between 'primary inputs' demand and final demand

$$x = B(1 - A)^{-1}(Gg + Ff) + Hg + Ef \quad (1.5)$$

Assuming a change only in public expenditures by class, the result is

$$\Delta x = B(I - A)^{-1}G\Delta g + H\Delta g \quad (1.6)$$

Rewriting the system of equations in (1.6) in a less compact form and using the subscripts t, s, w, k to denote primary inputs (indirect taxes, subsidies, wage income and surplus) and $r, e,$ and h to denote public expenditure by classes, for example r to denote expenditure in rural development, e to denote development expenditure in education and h to denote operating expenditure in health.

$$\begin{bmatrix} \Delta x_t \\ \Delta x_s \\ \Delta x_w \\ \Delta x_k \end{bmatrix} = \begin{bmatrix} B_t \\ B_s \\ B_w \\ B_k \end{bmatrix} \times (-A)^{-1} \times \begin{bmatrix} G_r \\ G_e \\ G_h \end{bmatrix} + \begin{bmatrix} H_t \\ H_s \\ H_w \\ H_k \end{bmatrix} \times \begin{bmatrix} \Delta g_r \\ \Delta g_e \\ \Delta g_h \end{bmatrix}$$

Where

B_t is the indirect tax row of the B matrix

H_t is the indirect tax row of the H matrix

G_r indicates the expenditure in rural development coefficients' column of the G coefficient matrix

If the aggregate public expenditure is denoted by Z and the column of expenditure coefficients by classes by z , the production of Z units of goods by the public generates the following primary input demands

$$\begin{aligned} X_t &= \beta_t (I - A)^{-1} + H_t \underline{zZ} \\ X_s &= \beta_s (I - A)^{-1} + H_s \underline{zZ} \\ X_w &= \beta_w (I - A)^{-1} + H_w \underline{zZ} \\ X_k &= \beta_k (I - A)^{-1} + H_k \underline{zZ} \end{aligned} \quad (1.8)$$

The public expenditure by different classes will generate different mixes of wage income, surplus indirect taxes and subsidies.

5. The Results

Table 6 shows that for all ethnics groups irregardless of rural or urban areas, public transfer has a greatest positive impact on incomes (except for urban Malay and non-citizen). Public transfer has give more impact to rural Chinese as compare to rural Malay and rural Indian, but give more impact to urban Malay as compare to urban Chinese and urban Indian. In total a RM1 increase in public transfer has increased income of household by RM1.2736. Although public transfer has a highest impact on household income, the observed impact may be less of a concern as it does not necessarily imply lower inequality in disposable income, given the importance of pension benefits in public transfer.

Public expenditure in education has a very significant impact in increasing income of household. In fact for urban Malay household, expenditure in education has a greatest impact on their incomes. For rural Malay, rural Chinese, and urban Others, public expenditure in education has a second greatest impact, meanwhile for rural Indian, urban Indian and urban Chinese, it has a third greatest impact. The impact of public expenditure in education on urban Malay is more than two times the rural Malay and significantly greater than other groups. In total a RM1 increase in public expenditure on education has increased income of household by RM1.0331.

Public investment in wholesale and retail trade and public investment in transportation and communication have a very significant impact on urban Chinese income. Public investment in transportation and communication however also benefited urban Malay. Public investment in education and health, public expenditure others, public expenditure in general administration and public investment in general administration are also the favorable programs not only for urban household but also for rural households for all groups.

Public investment in agriculture and rural development relatively has a low impact on household income. The total multiplier effects is low at 0.4188, but this result could due to the very low expenditure allocated for this component (expenditure in education is more than eight time higher than expenditure in

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agriculture). Surprisingly, the impact on rural household incomes is lower than urban household incomes for all ethnic groups. These expenditures, however, benefits more Malay household than other ethnic household in rural as well as urban areas. The impact on rural Malay is significantly higher than rural Chinese and about the same with the impact on urban Malay and urban Chinese.

All public expenditure programs appear to benefit the urban household groups significantly more than the rural household groups for all ethnic groups. More obviously are public expenditure in education which benefited significantly more urban Malay than rural Malay and urban Chinese than rural Chinese; and for public transfer, public investment in wholesale and retail trade, and public investment in education and health, these expenditure are benefited significantly more urban Chinese than rural Chinese.

The result indicates that there exists wide variation in income multipliers generated by a Ringgit increase of expenditure in the various public expenditure programs.

Table 6: Impact of difference public expenditures programs on incomes of socioeconomic groups

Households	PubExp	PubExp	PubExp	PubExp	PubExp	PubExp	PubExp
	Agri&Rur	Educ	Health	Admin	Order&Defense	Others	Transfer
Rural Malay	0.0923	0.2449	0.1164	0.2328	0.2215	0.2227	0.3618
Rural Chinese	0.0116	0.0267	0.0173	0.0174	0.0167	0.0182	0.0492
Rural Indian	0.0047	0.0096	0.0190	0.0080	0.0107	0.0091	0.0211
Rural Others	0.0015	0.0022	0.0009	0.0023	0.0015	0.0016	0.0052
Urban Malay	0.1260	0.4335	0.2300	0.2833	0.3101	0.3222	0.3937
Urban Chinese	0.1190	0.2283	0.1948	0.1656	0.1377	0.1501	0.3353
Urban Indian	0.0294	0.0577	0.0689	0.0479	0.0392	0.0410	0.0861
Urban others	0.0026	0.0040	0.0025	0.0039	0.0027	0.0026	0.0087
Non-citizen	0.0276	0.0261	0.0120	0.0137	0.0283	0.0139	0.0125
Total	0.4147	1.0331	0.6617	0.7749	0.7683	0.7815	1.2736

Continue

Households	PubInv	PubInv	PubInv	PubInv	PubInv	PubInv	Pub.Inv
	Agri&RurDev	Industry	Trade	Transp &com	Educ &healt	Admin	Other Pub
Rural Malay	0.0914	0.0447	0.0655	0.0797	0.2116	0.2298	0.1758
Rural Chinese	0.0118	0.0105	0.0259	0.0159	0.0243	0.0172	0.0199
Rural Indian	0.0046	0.0041	0.0051	0.0082	0.0121	0.0087	0.0084
Rural Others	0.0014	0.0005	0.0013	0.0011	0.0019	0.0021	0.0015
Urban Malay	0.1291	0.0643	0.0963	0.1146	0.3807	0.2904	0.2556
Urban Chinese	0.1184	0.0910	0.2311	0.1342	0.2196	0.1582	0.1676
Urban Indian	0.0279	0.0185	0.0255	0.0370	0.0606	0.0456	0.0390
Urban others	0.0025	0.0009	0.0021	0.0020	0.0037	0.0036	0.0024
Non-citizen	0.0316	0.0158	0.0216	0.0167	0.0224	0.0176	0.0170
Total	0.4188	0.2503	0.4745	0.4094	0.9368	0.7731	0.6872

Source: Derive from Table SAM (Table in appendix).

To further evaluate the importance of the different components of public expenditure in income distribution the comparison between result of two alternative counterfactual public expenditure expansion scenarios (selective or equiproportional growth) had these alternatives been adopted at the outset of Eight Malaysia Plan been done.

Table 7 shows that under selective public expenditure expansion the increase in incomes would have been higher for all socioeconomic groups than under the equiproportional public expenditure expansion. The income equality also would have been higher under selective public expenditure expansion. In particular, the pattern of public expenditure under selective public expenditure expansion provides the greatest relative protection to the rural household than urban household as well as to the Malay than other races.

Table 7: Counterfactual Public Expenditure Result

	RM Million			Index		
	Base year 2000	Selective PubExp growth	Equiproportional PubExp Growth	Base year 2000	Selective PubExp Growth	Equiproprtional PubExp Growth
Malay	87989.67	126250.71	122198.94	100.00	143.48	138.88
Chinese	72148.88	88146.43	86845.78	100.00	122.17	120.37
Indian	16113.44	20667.07	20287.93	100.00	128.26	125.91
Others	1553.10	1947.06	1929.32	100.00	125.37	124.22
Rural household	46612.62	64544.96	62822.13	100.00	138.47	134.77
Rural - Malay	35848.83	51154.90	49674.88	100.00	142.70	138.57
Rural - Chinese	7540.68	9231.43	9068.31	100.00	122.42	120.26
Rural - Indian	2808.48	3601.19	3529.43	100.00	128.23	125.67
Rural - Others	414.63	557.44	549.52	100.00	134.44	132.53
Urban household	131192.47	172466.31	168439.84	100.00	131.46	128.39
Urban - Malay	52140.84	75095.81	72524.06	100.00	144.02	139.09
urban - Chinese	64608.20	78915.00	77777.47	100.00	122.14	120.38
Urban - Indian	13304.96	17065.88	16758.50	100.00	128.27	125.96
Urban - Others	1138.47	1389.62	1379.80	100.00	122.06	121.20
Non-citizen	10213.14	11680.95	11630.69	100.00	114.37	113.88
Total income	188018.23	248692.22	242892.66	100.00	132.27	129.19

Source: derive from Table SAM

6. Conclusion

The paper shows the influence of overall strategies for public expenditure components on the outcomes of income distribution. The impact of public expenditures by various components seems to favor urban household group as opposed to rural household groups as well as Malay household groups as opposed to other ethnics. Hence, it could be said that, the public expenditure allocation has reduced the income inequality between ethnics, but it has wider

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the income inequality between rural and urban areas. It is believe that this part of the causes to the higher overall income inequality experienced by Malaysia now. This result thus indicates the implementation of strategy to achieve equality goals will require a change in the composition of public expenditure.

The expenditure programs for education should be continued, but the efforts to increase and target expenditure on education must be complemented. Substantial reorganization of the sector is needed in order to ensure the supply of services more efficient and hence could reach the poor. One aspect of social stratification in Malaysia is that not all groups have equal access to formal education. The rich has greater access than the poor. The urban population has greater access than the rural. There is thus a strong prima facie case for reducing the concentration of educational expenditure on high cost urban colleges and universities and instead distributing resources broadly among the entire population. This implies in particular a reallocation of expenditure towards primary and secondary schools, and particularly to schools located in rural areas, where most of the poor located and where historically education has been severely neglected.

Besides that, the expenditure program for agriculture and rural development should bear more fruit in the future. This expenditure program increased urban and rural Malay income and give more benefits to Malay than other ethnics. The incidence of poverty in Malaysia had always been predominantly rural and as the majority in the rural areas are Malay, then it was critical that poverty redressed and income improvement programmed be implemented in this area. While these programs do improved the income of Malay households, their efficacy in achieving redistribution of income must be improved as the study shows that urban Malay household is more benefited than rural Malay household from this expenditure; also experienced by other ethnics. The program should focus on increasing the productivity of the agricultural and rural sector, increase the participation of the rural population in income-generating activities, involve in modern farming and non-farming or off-farm activities.

In order to reallocate public expenditure to agriculture and rural development it is require the percentage of the budget earmarked for activities which do not contribute to the income equality be reduced to a minimum. This includes spending on the public investment in industry, public investment in wholesale and retail trade, public expenditure in public order and defense and excessively large bureaucracies in the public administration. The revenues thus saved could be used to raise the proportion of expenditure devoted to agriculture and rural areas development activities which benefits the largest number of poor people. The public could also reallocate expenditure in education towards agriculture and rural developments. Beside that if the spending in wholesale and retail trade and industry is seem necessary to be increased in order to increase Malay participation in the businesses, it has to be carry on with careful as it could resulted to the worst income equality.

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The public must try to balance between expenditure for agricultural and rural areas development and expenditure for education, noting that merely focusing on education lead to lesser effects on income inequality. The balance expenditure is a warranted for all population to access to public services. This is necessary condition for sustainable income equality and poverty reduction.

As Malaysia has made enormous progress in eliminating poverty, it suggests that a change of emphasis in public expenditure policy may now be called for. The ethnicity-oriented policy, a policy that focuses on reducing inter-ethnic inequality provide a solution so far, but addressing the rural-urban disparity is seen more crucial now as the ways of reducing overall income inequality. It is believe that addressing rural-urban disparity could automatically address the inter-ethnic income disparity because of the disproportionate presence of Malays in rural areas. Although regional development was mentioned as early as 1970s, efforts to implement the plans have been rather slow and little success has been achieved.

As Malaysian economy transforms very fast, some public expenditure policies that serve Malaysia well are no longer providing the momentum they did. Fresh perspectives and new approaches are needed to sustain momentum in achieving income equality goals and to formulate strategies for addressing emerging challenges-the widening gap between the urban and rural. This could then form the basis of a more detailed investigation of the factors causing such a reversal in income inequality and the steps to be taken to rectify the situation. This issue needs to be studied further in order to identify the real causes of the widening inequality so that appropriate policy prescriptions can be formulated.

Some further extensions could be pursued on the methodological side. First of all, further efforts should be directed to improve the estimated SAM. A valuable improvement of SAM could be realized with the inclusion of factorial incomes according to the level of education or type of occupation. The inclusion of factorial income could extent the multiplier impact analysis by deriving the whole network of paths through which different patterns of public expenditures influence directly and indirectly the variables and sectors of Malaysian socioeconomic system.

The critiques of applying SAM in income distribution analysis are quick to point out the inherent limitations of this technique including linearity, absence of constraints, omission of factor and product pricing considerations. Related to the absence of constraint, this approach does not consider the fact that the increased spending will require a tax increase or raise the deficit, where both having typically negative ramifications for the rest of the economy.

Endnotes

ⁱ Calculation based on Bank Negara Malaysia Quarterly Bulletin (various issues).

ⁱⁱ Latest Input-output published is for year 2000

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APPENDIX

Malaysian SAM 2000

RM Million		Agriculture and livestock	Forestry and Logging product	Fish etc.	Mining & quarrying	Industry	Electricity, gas & water
		1	2	3	4	5	6
Agriculture and livestock	1	2,519.43	0.00	4.12	0.00	8,552.23	0.20
Forestry and logging products	2	0.03	300.56	0.00	0.01	7,047.88	0.00
Fish etc.	3	0.00	0.00	510.89	0.00	868.01	0.00
Mining & quarrying	4	4.25	0.00	0.00	522.91	12,989.63	0.01
Industry	5	3,634.70	877.59	1,258.25	1,096.51	91,409.53	1,938.18
Electricity, gas & water	6	97.91	0.00	46.67	84.87	8,059.28	908.52
Building and constructions	7	61.68	0.00	12.09	97.57	1,400.37	90.54
Wholesale and retail trade	8	668.12	346.95	271.00	322.11	30,168.63	405.00
Hotel & restaurant	9	38.14	0.00	0.47	84.76	883.25	81.59
Transportation and communication	10	254.52	35.35	31.79	591.91	5,364.39	132.57
Financial, insurance and real estate	11	44.84	0.00	5.71	141.17	518.74	243.72
Business services	12	81.83	33.67	8.83	506.09	1,976.02	1,111.96
Education	13	0.00	0.00	0.00	13.42	0.16	39.60
Health	14	14.18	0.00	0.00	0.00	0.10	0.00
Other private services	15	20.90	42.62	10.77	37.78	185.02	25.50
General administration	16	0.45	0.00	0.00	0.00	0.56	0.15
Public order and defense	17	0.00	0.00	0.00	0.00	0.00	0.00
Other public administration	18	4.39	0.07	0.00	0.00	4.27	0.00
Rural Malay	19	1,039.13	801.62	193.33	1,434.31	8,436.19	638.19
Rural Chinese	20	74.52	71.25	27.61	190.98	2,098.08	59.64
Rural Indian	21	28.48	11.30	1.39	109.99	784.59	57.36
Rural Others	22	15.35	5.45	1.47	10.95	51.40	4.75
Urban Malay	23	1,374.25	1,226.74	453.22	2,213.53	11,875.60	1,314.83
Urban Chinese	24	896.31	715.05	160.75	3,223.85	16,624.09	508.92
Urban Indian	25	290.18	131.38	4.40	403.48	3,797.01	454.09
Urban Others	26	23.30	11.92	3.21	9.25	76.40	6.78
Non-citizen	27	184.94	3.18	276.61	1,092.76	2,321.58	18.36
Companies	28	7,894.10	5,274.61	1,974.42	27,154.26	61,255.41	7,704.60
PubCExpAgri&RurDev	29	0.00	0.00	0.00	0.00	0.00	0.00
PubCExpEducation	30	0.00	0.00	0.00	0.00	0.00	0.00
PubCExpHealth	31	0.00	0.00	0.00	0.00	0.00	0.00
PubCExpAdmin	32	0.00	0.00	0.00	0.00	0.00	0.00
PubCExpPubOrder&Defense	33	0.00	0.00	0.00	0.00	0.00	0.00
PubCExpOthers	34	0.00	0.00	0.00	0.00	0.00	0.00
PubCExpTransfer	35	0.00	0.00	0.00	0.00	0.00	0.00
PubInvAgri&RuralDev	36	0.00	0.00	0.00	0.00	0.00	0.00
PubInvIndustry	37	0.00	0.00	0.00	0.00	0.00	0.00
PubInvTrade	38	0.00	0.00	0.00	0.00	0.00	0.00
PubInvTransp&Com	39	0.00	0.00	0.00	0.00	0.00	0.00
PubInvEduc&Health	40	0.00	0.00	0.00	0.00	0.00	0.00
PubInvAdmin	41	0.00	0.00	0.00	0.00	0.00	0.00
PubInvOthers	42	0.00	0.00	0.00	0.00	0.00	0.00
Commodities Taxes (Domestic)	43	38.97	6.55	6.43	32.10	1,993.46	65.99
Commodities Taxes (Imports)	44	19.83	15.59	7.44	18.64	2,590.41	33.38
Public Current	45	0.00	0.00	0.00	0.00	0.00	0.00
Public Capital	46	0.00	0.00	0.00	0.00	0.00	0.00
Private Capital	47	0.00	0.00	0.00	0.00	0.00	0.00
Changes in inventories	48	0.00	0.00	0.00	0.00	0.00	0.00
ROW current	49	1,583.33	1,279.25	181.93	4,464.69	213,974.03	1,535.68
ROW capital	50	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL		20,908.05	11,190.68	5,452.83	43,857.89	495,306.31	17,380.11

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RM Million		Building and constructions	Wholesale and retail trade	Hotel & restaurant	Transportation & communication	Financial, insurance & real estate	Business services
		7	8	9	10	11	12
Agriculture and livestock	1	12.06	11.99	1,109.07	11.53	11.74	27.31
Forestry and logging products	2	18.63	15.33	0.00	0.01	9.85	14.23
Fish etc.	3	2.98	4.94	971.85	5.39	6.34	10.49
Mining & quarrying	4	1,435.50	4.84	0.00	0.26	6.16	41.30
Industry	5	12,629.37	964.60	4,012.70	5,855.96	1,024.08	1,279.08
Electricity, gas & water	6	191.64	828.08	827.08	536.60	816.26	188.52
Building and constructions	7	195.52	518.82	147.85	116.65	266.10	87.92
Wholesale and retail trade	8	2,386.92	235.97	672.61	1,055.39	222.16	472.86
Hotel & restaurant	9	235.52	1,802.63	319.10	1,978.67	278.04	331.05
Transportation and communication	10	1,011.35	1,157.45	626.94	5,021.66	2,003.91	891.18
Financial, insurance and real estate	11	1,007.45	2,133.46	182.22	1,011.93	4,963.02	597.18
Business services	12	585.47	644.54	311.05	1,130.61	873.37	929.82
Education	13	9.91	0.04	0.00	0.20	1.76	5.04
Health	14	0.00	0.17	0.01	0.29	0.04	0.02
Other private services	15	62.20	152.20	103.26	411.80	75.60	121.60
General administration	16	0.03	0.02	0.00	0.14	0.46	7.51
Public order and defense	17	0.00	0.00	0.00	0.00	0.00	0.00
Other public administration	18	0.01	0.41	0.00	1.86	1.13	0.05
Rural Malay	19	1,586.76	1,574.59	737.75	2,191.87	2,209.07	879.92
Rural Chinese	20	790.30	934.57	285.98	387.97	864.36	310.22
Rural Indian	21	111.67	99.96	31.46	220.73	207.28	67.19
Rural Others	22	19.58	33.35	8.59	27.51	16.89	3.15
Urban Malay	23	2,274.30	2,321.06	963.17	3,161.19	3,201.86	1,528.12
Urban Chinese	24	4,475.08	8,378.03	1,372.61	3,166.15	7,584.31	2,926.31
Urban Indian	25	500.15	588.91	222.31	1,076.45	1,505.16	473.78
Urban Others	26	28.79	42.15	32.24	36.46	50.02	23.78
Non-citizen	27	544.97	213.84	40.88	144.26	166.59	304.04
Companies	28	3,940.94	23,959.04	3,725.31	11,765.53	30,077.83	4,758.33
PubCExpAgri&RurDev	29	0.00	0.00	0.00	0.00	0.00	0.00
PubCExpEducation	30	0.00	0.00	0.00	0.00	0.00	0.00
PubCExpHealth	31	0.00	0.00	0.00	0.00	0.00	0.00
PubCExpAdmin	32	0.00	0.00	0.00	0.00	0.00	0.00
PubCExpPubOrder&Defense	33	0.00	0.00	0.00	0.00	0.00	0.00
PubCExpOthers	34	0.00	0.00	0.00	0.00	0.00	0.00
PubCExpTransfer	35	0.00	0.00	0.00	0.00	0.00	0.00
PubInvAgri&RuralDev	36	0.00	0.00	0.00	0.00	0.00	0.00
PubInvIndustry	37	0.00	0.00	0.00	0.00	0.00	0.00
PubInvTrade	38	0.00	0.00	0.00	0.00	0.00	0.00
PubInvTransp&Com	39	0.00	0.00	0.00	0.00	0.00	0.00
PubInvEduc&Health	40	0.00	0.00	0.00	0.00	0.00	0.00
PubInvAdmin	41	0.00	0.00	0.00	0.00	0.00	0.00
PubInvOthers	42	0.00	0.00	0.00	0.00	0.00	0.00
Commodities Taxes (Domestic)	43	349.18	422.30	131.07	444.73	1,140.22	132.50
Commodities Taxes (Imports)	44	94.07	13.61	51.22	196.99	7.28	32.92
Public Current	45	0.00	0.00	0.00	0.00	0.00	0.00
Public Capital	46	0.00	0.00	0.00	0.00	0.00	0.00
Private Capital	47	0.00	0.00	0.00	0.00	0.00	0.00
Changes in inventories	48	0.00	0.00	0.00	0.00	0.00	0.00
ROW current	49	10,590.67	5,290.72	4,018.36	12,084.94	3,299.89	5,256.03
ROW capital	50	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL		45,091.03	52,347.60	20,904.69	52,043.73	60,890.76	21,701.45

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RM Million		Education	Health	Other private services	General administration	Public order & defense	Other public administration
		13	14	15	16	17	18
Agriculture and livestock	1	1.31	4.08	122.00	0.14	0.10	0.22
Forestry and logging products	2	0.13	0.06	46.10	0.02	0.01	0.17
Fish etc.	3	0.00	1.95	81.40	0.00	0.00	0.00
Mining & quarrying	4	0.13	0.04	40.70	0.07	0.27	0.40
Industry	5	651.58	383.00	1,001.60	354.86	1,105.52	230.11
Electricity, gas & water	6	219.31	183.04	220.63	149.86	147.79	103.17
Building and constructions	7	26.02	20.58	188.99	45.89	78.45	62.15
Wholesale and retail trade	8	82.31	248.70	331.98	62.13	123.29	18.21
Hotel & restaurant	9	133.87	41.70	129.05	175.82	117.62	72.26
Transportation and communication	10	165.57	170.19	287.43	242.39	201.79	130.92
Financial, insurance and real estate	11	151.90	80.38	275.49	297.78	44.27	139.35
Business services	12	318.57	192.05	333.71	370.64	128.18	415.98
Education	13	0.31	0.00	0.25	0.00	0.00	0.00
Health	14	0.00	4.14	1.03	0.00	0.00	0.03
Other private services	15	75.47	78.50	511.10	85.67	75.23	89.92
General administration	16	0.00	0.03	20.64	0.13	282.86	87.43
Public order and defense	17	0.00	0.00	0.00	0.00	36.46	0.00
Other public administration	18	0.00	0.00	0.02	0.00	0.00	0.00
Rural Malay	19	2,577.14	565.66	301.29	985.96	1,441.61	760.08
Rural Chinese	20	213.31	61.97	144.17	31.27	59.06	31.49
Rural Indian	21	60.72	97.84	31.10	16.92	51.49	19.21
Rural Others	22	17.46	2.36	5.43	7.72	6.15	3.67
Urban Malay	23	4,902.89	1,290.08	466.78	1,155.55	2,057.72	1,124.84
Urban Chinese	24	1,863.01	881.00	1,274.89	371.27	474.16	246.62
Urban Indian	25	489.97	366.46	178.93	141.06	168.88	87.80
Urban Others	26	29.23	9.42	7.22	10.48	10.31	4.45
Non-citizen	27	175.96	5.51	79.80	0.66	140.42	3.22
Companies	28	233.47	498.89	2,559.53	97.45	46.63	47.12
PubCExpAgri&RurDev	29	0.00	0.00	0.00	0.00	0.00	0.00
PubCExpEducation	30	0.00	0.00	0.00	0.00	0.00	0.00
PubCExpHealth	31	0.00	0.00	0.00	0.00	0.00	0.00
PubCExpAdmin	32	0.00	0.00	0.00	0.00	0.00	0.00
PubCExpPubOrder&Defense	33	0.00	0.00	0.00	0.00	0.00	0.00
PubCExpOthers	34	0.00	0.00	0.00	0.00	0.00	0.00
PubCExpTransfer	35	0.00	0.00	0.00	0.00	0.00	0.00
PubInvAgri&RuralDev	36	0.00	0.00	0.00	0.00	0.00	0.00
PubInvIndustry	37	0.00	0.00	0.00	0.00	0.00	0.00
PubInvTrade	38	0.00	0.00	0.00	0.00	0.00	0.00
PubInvTransp&Com	39	0.00	0.00	0.00	0.00	0.00	0.00
PubInvEduc&Health	40	0.00	0.00	0.00	0.00	0.00	0.00
PubInvAdmin	41	0.00	0.00	0.00	0.00	0.00	0.00
PubInvOthers	42	0.00	0.00	0.00	0.00	0.00	0.00
Commodities Taxes (Domestic)	43	45.69	42.82	150.80	104.13	39.84	85.74
Commodities Taxes (Imports)	44	9.53	5.56	51.50	4.80	17.44	3.94
Public Current	45	0.00	0.00	0.00	0.00	0.00	0.00
Public Capital	46	0.00	0.00	0.00	0.00	0.00	0.00
Private Capital	47	0.00	0.00	0.00	0.00	0.00	0.00
Changes in inventories	48	0.00	0.00	0.00	0.00	0.00	0.00
ROW current	49	1,024.13	2,080.64	1,613.40	743.45	1,685.17	744.62
ROW capital	50	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL		13,468.99	7,316.64	10,456.95	5,456.14	8,540.98	4,513.13

Mukaramah, Jalil & Bakar

Continue

RM Million		Rural Malay	Rural Chinese	Rural Indian	Rural Others	Urban Malay	Urban Chinese
		19	20	21	22	23	24
Agriculture and livestock	1	1,677.83	165.96	152.72	12.11	746.55	1,286.20
Forestry and logging products	2	0.00	0.00	0.00	0.00	0.00	0.00
Fish etc.	3	643.60	79.07	7.53	1.94	479.70	255.14
Mining & quarrying	4	0.00	0.00	0.00	0.00	0.00	0.00
Industry	5	8,521.65	1,046.13	399.28	17.39	9,557.48	13,755.07
Electricity, gas & water	6	823.04	19.03	29.67	3.70	1,812.05	508.27
Building and constructions	7	62.28	13.45	1.39	0.24	69.86	194.24
Wholesale and retail trade	8	208.39	61.80	5.65	0.69	365.34	1,297.94
Hotel & restaurant	9	2,482.36	301.09	56.89	9.99	4,211.36	5,591.72
Transportation and communication	10	2,744.14	333.77	144.66	10.02	4,960.27	3,385.26
Financial, insurance and real estate	11	2,154.11	325.49	51.87	6.09	8,459.30	11,194.41
Business services	12	94.69	13.07	3.91	0.30	212.64	366.18
Education	13	643.22	21.04	6.30	2.84	749.22	332.80
Health	14	540.22	20.66	12.93	2.61	1,142.22	825.19
Other private services	15	763.29	196.84	22.40	5.23	1,288.35	3,200.16
General administration	16	0.00	0.00	0.00	0.00	0.00	0.00
Public order and defense	17	0.00	0.00	0.00	0.00	0.00	0.00
Other public administration	18	0.00	0.00	0.00	0.00	0.00	0.00
Rural Malay	19	368.12	0.00	0.00	0.00	1,071.28	0.00
Rural Chinese	20	0.00	37.01	0.00	0.00	0.00	117.89
Rural Indian	21	0.00	0.00	304.18	0.00	0.00	0.00
Rural Others	22	0.00	0.00	0.00	71.96	0.00	0.00
Urban Malay	23	368.12	0.00	0.00	0.00	126.49	0.00
Urban Chinese	24	0.00	37.01	0.00	0.00	0.00	11.62
Urban Indian	25	0.00	0.00	304.18	0.00	0.00	0.00
Urban Others	26	0.00	0.00	0.00	71.96	0.00	0.00
Non-citizen	27	0.00	0.00	0.00	0.00	0.00	0.00
Companies	28	0.00	0.00	0.00	0.00	0.00	0.00
PubCExpAgri&RurDev	29	0.00	0.00	0.00	0.00	0.00	0.00
PubCExpEducation	30	0.00	0.00	0.00	0.00	0.00	0.00
PubCExpHealth	31	0.00	0.00	0.00	0.00	0.00	0.00
PubCExpAdmin	32	0.00	0.00	0.00	0.00	0.00	0.00
PubCExpPubOrder&Defense	33	0.00	0.00	0.00	0.00	0.00	0.00
PubCExpOthers	34	0.00	0.00	0.00	0.00	0.00	0.00
PubCExpTransfer	35	0.00	0.00	0.00	0.00	0.00	0.00
PubInvAgri&RuralDev	36	0.00	0.00	0.00	0.00	0.00	0.00
PubInvIndustry	37	0.00	0.00	0.00	0.00	0.00	0.00
PubInvTrade	38	0.00	0.00	0.00	0.00	0.00	0.00
PubInvTransp&Com	39	0.00	0.00	0.00	0.00	0.00	0.00
PubInvEduc&Health	40	0.00	0.00	0.00	0.00	0.00	0.00
PubInvAdmin	41	0.00	0.00	0.00	0.00	0.00	0.00
PubInvOthers	42	0.00	0.00	0.00	0.00	0.00	0.00
Commodities Taxes (Domestic)	43	2,307.05	285.40	106.95	27.21	2,421.49	1,844.62
Commodities Taxes (Imports)	44	441.72	54.64	20.48	5.21	463.63	353.18
Public Current	45	1,273.11	737.33	430.05	79.35	1,402.44	1,595.92
Public Capital	46	0.00	0.00	0.00	0.00	0.00	0.00
Private Capital	47	3,031.02	2,962.95	436.81	6.76	5,567.89	13,134.64
Changes in inventories	48	0.00	0.00	0.00	0.00	0.00	0.00
ROW current	49	6,700.82	828.94	310.63	79.02	7,033.20	5,357.70
ROW capital	50	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL		35,848.78	7,540.68	2,808.48	414.63	52,140.76	64,608.17

Mukaramah, Jalil & Bakar

Continue

RM Million		Urban Indian	Urban Others	Non-citizen	Companies	PubCExp Agri&RurDev	PubCExp Education	PubCExp Health
		25	26	27	28	29	30	31
Agriculture and livestock	1	299.43	3.46	473.41	0.00	1,323.00	0.00	0.00
Forestry and logging products	2	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Fish etc.	3	26.28	0.21	1,358.10	0.00	0.00	0.00	0.00
Mining & quarrying	4	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Industry	5	3,304.72	142.84	2,219.82	0.00	0.00	0.00	0.00
Electricity, gas & water	6	489.74	52.10	27.99	0.00	0.00	0.00	0.00
Building and constructions	7	17.95	2.72	19.19	0.00	0.00	0.00	0.00
Wholesale and retail trade	8	132.95	7.73	87.78	0.00	0.00	0.00	0.00
Hotel & restaurant	9	1,058.77	127.10	361.86	0.00	0.00	0.00	0.00
Transportation and communication	10	1,394.68	101.81	253.15	0.00	0.00	0.00	0.00
Financial, insurance and real estate	11	1,764.98	101.70	432.39	0.00	0.00	0.00	0.00
Business services	12	83.91	4.42	26.88	0.00	0.00	0.00	0.00
Education	13	102.11	9.77	44.96	0.00	0.00	11,335.99	0.00
Health	14	324.52	11.21	9.05	0.00	0.00	0.00	4,198.41
Other private services	15	349.76	54.51	127.28	0.00	0.00	0.00	0.00
General administration	16	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Public order and defense	17	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Other public administration	18	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Rural Malay	19	0.00	0.00	0.00	3,638.28	0.00	0.00	0.00
Rural Chinese	20	0.00	0.00	0.00	450.08	0.00	0.00	0.00
Rural Indian	21	214.94	0.00	0.00	168.66	0.00	0.00	0.00
Rural Others	22	0.00	30.02	0.00	42.90	0.00	0.00	0.00
Urban Malay	23	0.00	0.00	0.00	5,878.66	0.00	0.00	0.00
Urban Chinese	24	0.00	0.00	0.00	7,159.63	0.00	0.00	0.00
Urban Indian	25	430.46	0.00	0.00	872.17	0.00	0.00	0.00
Urban Others	26	0.00	172.49	0.00	109.52	0.00	0.00	0.00
Non-citizen	27	0.00	0.00	81.46	4,414.10	0.00	0.00	0.00
Companies	28	0.00	0.00	0.00	0.00	0.00	0.00	0.00
PubCExpAgri&RurDev	29	0.00	0.00	0.00	0.00	0.00	0.00	0.00
PubCExpEducation	30	0.00	0.00	0.00	0.00	0.00	0.00	0.00
PubCExpHealth	31	0.00	0.00	0.00	0.00	0.00	0.00	0.00
PubCExpAdmin	32	0.00	0.00	0.00	0.00	0.00	0.00	0.00
PubCExpPubOrder&Defense	33	0.00	0.00	0.00	0.00	0.00	0.00	0.00
PubCExpOthers	34	0.00	0.00	0.00	0.00	0.00	0.00	0.00
PubCExpTransfer	35	0.00	0.00	0.00	0.00	0.00	0.00	0.00
PubInvAgri&RuralDev	36	0.00	0.00	0.00	0.00	0.00	0.00	0.00
PubInvIndustry	37	0.00	0.00	0.00	0.00	0.00	0.00	0.00
PubInvTrade	38	0.00	0.00	0.00	0.00	0.00	0.00	0.00
PubInvTransp&Com	39	0.00	0.00	0.00	0.00	0.00	0.00	0.00
PubInvEduc&Health	40	0.00	0.00	0.00	0.00	0.00	0.00	0.00
PubInvAdmin	41	0.00	0.00	0.00	0.00	0.00	0.00	0.00
PubInvOthers	42	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Commodities Taxes (Domestic)	43	470.11	41.80	227.52	134.00	0.00	0.00	0.00
Commodities Taxes (Imports)	44	90.01	8.00	43.56	166.30	0.00	0.00	0.00
Public Current	45	616.83	134.53	745.43	27,262.66	0.00	0.00	0.00
Public Capital	46	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Private Capital	47	767.36	10.64	3,012.46	72,593.51	0.00	0.00	0.00
Changes in inventories	48	0.00	0.00	0.00	0.00	0.00	0.00	0.00
ROW current	49	1,365.44	121.41	660.83	46,494.00	0.00	0.00	0.00
ROW capital	50	0.00	0.00	0.00	32,257.00	0.00	0.00	0.00
TOTAL		13,304.95	1,138.47	10,213.13	201,641.48	1,323.00	11,335.99	4,198.41

Mukaramah, Jalil & Bakar

Continue

RM Million		PubCExp Admin	PubCExp Order& Defense	PubCExp Others	PubCExp Transfer	PubInvAgri &RuralDev	PubInvIndustry	PubInvTrade
		32	33	34	35	36	37	38
Agriculture and livestock	1	0.00	0.00	0.00	0.00	328.32	0.00	0.00
Forestry and logging products	2	0.00	0.00	0.00	0.00	13.68	0.00	0.00
Fish etc.	3	0.00	0.00	0.00	0.00	34.77	0.00	0.00
Mining & quarrying	4	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Industry	5	0.00	0.00	0.00	0.00	0.00	1,679.79	0.00
Electricity, gas & water	6	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Building and constructions	7	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Wholesale and retail trade	8	0.00	0.00	0.00	0.00	0.00	0.00	626.43
Hotel & restaurant	9	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Transportation and communication	10	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Financial, insurance and real estate	11	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Business services	12	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Education	13	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Health	14	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Other private services	15	0.00	0.00	0.00	0.00	0.00	0.00	0.00
General administration	16	5,055.72	0.00	0.00	0.00	0.00	0.00	0.00
Public order and defense	17	0.00	8,504.26	0.00	0.00	0.00	0.00	0.00
Other public administration	18	0.00	0.00	4,444.50	0.00	0.00	0.00	0.00
Rural Malay	19	0.00	0.00	0.00	2,416.61	0.00	0.00	0.00
Rural Chinese	20	0.00	0.00	0.00	298.95	0.00	0.00	0.00
Rural Indian	21	0.00	0.00	0.00	112.03	0.00	0.00	0.00
Rural Others	22	0.00	0.00	0.00	28.50	0.00	0.00	0.00
Urban Malay	23	0.00	0.00	0.00	2,536.48	0.00	0.00	0.00
Urban Chinese	24	0.00	0.00	0.00	1,932.22	0.00	0.00	0.00
Urban Indian	25	0.00	0.00	0.00	492.44	0.00	0.00	0.00
Urban Others	26	0.00	0.00	0.00	43.79	0.00	0.00	0.00
Non-citizen	27	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Companies	28	0.00	0.00	0.00	0.00	0.00	0.00	0.00
PubCExpAgri&RurDev	29	0.00	0.00	0.00	0.00	0.00	0.00	0.00
PubCExpEducation	30	0.00	0.00	0.00	0.00	0.00	0.00	0.00
PubCExpHealth	31	0.00	0.00	0.00	0.00	0.00	0.00	0.00
PubCExpAdmin	32	0.00	0.00	0.00	0.00	0.00	0.00	0.00
PubCExpPubOrder&Defense	33	0.00	0.00	0.00	0.00	0.00	0.00	0.00
PubCExpOthers	34	0.00	0.00	0.00	0.00	0.00	0.00	0.00
PubCExpTransfer	35	0.00	0.00	0.00	0.00	0.00	0.00	0.00
PubInvAgri&RuralDev	36	0.00	0.00	0.00	0.00	0.00	0.00	0.00
PubInvIndustry	37	0.00	0.00	0.00	0.00	0.00	0.00	0.00
PubInvTrade	38	0.00	0.00	0.00	0.00	0.00	0.00	0.00
PubInvTransp&Com	39	0.00	0.00	0.00	0.00	0.00	0.00	0.00
PubInvEduc&Health	40	0.00	0.00	0.00	0.00	0.00	0.00	0.00
PubInvAdmin	41	0.00	0.00	0.00	0.00	0.00	0.00	0.00
PubInvOthers	42	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Commodities Taxes (Domestic)	43	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Commodities Taxes (Imports)	44	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Public Current	45	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Public Capital	46	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Private Capital	47	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Changes in inventories	48	0.00	0.00	0.00	0.00	0.00	0.00	0.00
ROW current	49	0.00	0.00	0.00	0.00	0.00	0.00	0.00
ROW capital	50	0.00	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL		5,055.72	8,504.26	4,444.50	7,861.00	376.77	1,679.79	626.43

Mukaramah, Jalil & Bakar

Continue

RM Million		PubInv Transp&Com	PubInvEduc &Health	PubInv Admin	PubInv Others	Commodities Taxes (domestic)	Commodities Taxes (imports)	Public Current
		39	40	41	42	43	44	45
Agriculture and livestock	1	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Forestry and logging products	2	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Fish etc.	3	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Mining & quarrying	4	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Industry	5	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Electricity, gas & water	6	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Building and constructions	7	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Wholesale and retail trade	8	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Hotel & restaurant	9	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Transportation and communication	10	847.59	0.00	0.00	0.00	0.00	0.00	0.00
Financial, insurance and real estate	11	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Business services	12	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Education	13	0.00	2,432.19	0.00	0.00	0.00	0.00	0.00
Health	14	0.00	851.01	0.00	0.00	0.00	0.00	0.00
Other private services	15	0.00	0.00	0.00	235.98	0.00	0.00	0.00
General administration	16	0.00	0.00	2,215.02	0.00	0.00	0.00	0.00
Public order and defense	17	0.00	0.00	795.15	0.00	0.00	0.00	0.00
Other public administration	18	0.00	0.00	0.00	536.94	0.00	0.00	0.00
Rural Malay	19	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Rural Chinese	20	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Rural Indian	21	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Rural Others	22	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Urban Malay	23	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Urban Chinese	24	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Urban Indian	25	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Urban Others	26	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Non-citizen	27	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Companies	28	0.00	0.00	0.00	0.00	0.00	0.00	0.00
PubCExpAgri&RurDev	29	0.00	0.00	0.00	0.00	0.00	0.00	1,323.00
PubCExpEducation	30	0.00	0.00	0.00	0.00	0.00	0.00	11,335.99
PubCExpHealth	31	0.00	0.00	0.00	0.00	0.00	0.00	4,198.41
PubCExpAdmin	32	0.00	0.00	0.00	0.00	0.00	0.00	5,055.72
PubCExpPubOrder&Defense	33	0.00	0.00	0.00	0.00	0.00	0.00	8,504.26
PubCExpOthers	34	0.00	0.00	0.00	0.00	0.00	0.00	4,444.50
PubCExpTransfer	35	0.00	0.00	0.00	0.00	0.00	0.00	7,861.00
PubInvAgri&RuralDev	36	0.00	0.00	0.00	0.00	0.00	0.00	0.00
PubInvIndustry	37	0.00	0.00	0.00	0.00	0.00	0.00	0.00
PubInvTrade	38	0.00	0.00	0.00	0.00	0.00	0.00	0.00
PubInvTransp&Com	39	0.00	0.00	0.00	0.00	0.00	0.00	0.00
PubInvEduc&Health	40	0.00	0.00	0.00	0.00	0.00	0.00	0.00
PubInvAdmin	41	0.00	0.00	0.00	0.00	0.00	0.00	0.00
PubInvOthers	42	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Commodities Taxes (Domestic)	43	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Commodities Taxes (Imports)	44	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Public Current	45	0.00	0.00	0.00	0.00	14,650.40	5,826.82	0.00
Public Capital	46	0.00	0.00	0.00	0.00	0.00	0.00	11,557.00
Private Capital	47	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Changes in inventories	48	0.00	0.00	0.00	0.00	0.00	0.00	0.00
ROW current	49	0.00	0.00	0.00	0.00	0.00	0.00	919.00
ROW capital	50	0.00	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL		847.59	3,283.20	3,010.17	772.92	14,650.40	5,826.82	55,198.88

Mukaramah, Jalil & Bakar

Continue

RM Million		Public Capital	Private Capital	Changes in Inventories	ROW Current	ROW Capital	TOTAL
		46	47	48	49	50	
Agriculture and livestock	1	0.00	1,337.79	-1,738.21	2,451.93	0.00	20,908.05
Forestry and logging products	2	0.00	231.42	924.71	2,567.86	0.00	11,190.68
Fish etc.	3	0.00	301.53	-332.19	132.88	0.00	5,452.83
Mining & quarrying	4	0.00	2,896.17	498.40	25,416.86	0.00	43,857.89
Industry	5	0.00	19,197.00	-16,560.60	322,318.51	0.00	495,306.31
Electricity, gas & water	6	0.00	5,135.70	-5,135.68	5.31	0.00	17,380.11
Building and constructions	7	0.00	592.23	38,750.22	1,950.05	0.00	45,091.03
Wholesale and retail trade	8	0.00	315.78	1,691.61	9,451.17	0.00	52,347.60
Hotel & restaurant	9	0.00	311.22	-311.22	0.00	0.00	20,904.69
Transportation and communication	10	0.00	7,435.65	-8,100.34	20,211.77	0.00	52,043.73
Financial, insurance and real estate	11	0.00	1,422.22	20,219.24	2,920.36	0.00	60,890.76
Business services	12	0.00	885.78	-581.77	10,639.05	0.00	21,701.45
Education	13	0.00	0.00	-2,432.19	150.06	0.00	13,468.99
Health	14	0.00	0.00	-851.01	209.61	0.00	7,316.64
Other private services	15	0.00	721.62	373.52	952.86	0.00	10,456.95
General administration	16	0.00	0.00	-2,215.02	0.00	0.00	5,456.14
Public order and defense	17	0.00	0.00	-794.89	0.00	0.00	8,540.98
Other public administration	18	0.00	0.00	-481.66	1.15	0.00	4,513.13
Rural Malay	19	0.00	0.00	0.00	0.00	0.00	35,848.78
Rural Chinese	20	0.00	0.00	0.00	0.00	0.00	7,540.68
Rural Indian	21	0.00	0.00	0.00	0.00	0.00	2,808.48
Rural Others	22	0.00	0.00	0.00	0.00	0.00	414.63
Urban Malay	23	0.00	0.00	0.00	325.30	0.00	52,140.76
Urban Chinese	24	0.00	0.00	0.00	325.30	0.00	64,608.17
Urban Indian	25	0.00	0.00	0.00	325.30	0.00	13,304.95
Urban Others	26	0.00	0.00	0.00	325.30	0.00	1,138.47
Non-citizen	27	0.00	0.00	0.00	0.00	0.00	10,213.13
Companies	28	0.00	0.00	0.00	8,674.01	0.00	201,641.48
PubCExpAgri&RurDev	29	0.00	0.00	0.00	0.00	0.00	1,323.00
PubCExpEducation	30	0.00	0.00	0.00	0.00	0.00	11,335.99
PubCExpHealth	31	0.00	0.00	0.00	0.00	0.00	4,198.41
PubCExpAdmin	32	0.00	0.00	0.00	0.00	0.00	5,055.72
PubCExpPubOrder&Defense	33	0.00	0.00	0.00	0.00	0.00	8,504.26
PubCExpOthers	34	0.00	0.00	0.00	0.00	0.00	4,444.50
PubCExpTransfer	35	0.00	0.00	0.00	0.00	0.00	7,861.00
PubInvAgri&RuralDev	36	376.77	0.00	0.00	0.00	0.00	376.77
PubInvIndustry	37	1,679.79	0.00	0.00	0.00	0.00	1,679.79
PubInvTrade	38	626.43	0.00	0.00	0.00	0.00	626.43
PubInvTransp&Com	39	847.59	0.00	0.00	0.00	0.00	847.59
PubInvEduc&Health	40	3,283.20	0.00	0.00	0.00	0.00	3,283.20
PubInvAdmin	41	3,010.17	0.00	0.00	0.00	0.00	3,010.17
PubInvOthers	42	772.92	0.00	0.00	0.00	0.00	772.92
Commodities Taxes (Domestic)	43	96.87	372.83	0.00	1,082.05	0.00	14,650.40
Commodities Taxes (Imports)	44	206.59	795.18	0.00	4.20	0.00	5,826.82
Public Current	45	0.00	0.00	0.00	444.00	0.00	55,198.88
Public Capital	46	0.00	10,897.14	0.00	0.00	864.00	23,318.14
Private Capital	47	0.00	0.00	0.00	0.00	-881.00	100,643.05
Changes in inventories	48	4,727.58	18,195.33	0.00	0.00	0.00	22,922.91
ROW current	49	7,690.23	29,598.46	0.00	26,559.00	0.00	405,169.87
ROW capital	50	0.00	0.00	0.00	-32,274.00	0.00	-17.00
TOTAL		23,318.14	100,643.05	22,922.91	405,169.87	-17.00	1,967,520.04