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NATURE OF THE SOURCES AND METHODS OF
NATIONAL INCOME ACCOUNTING IN GHANA

Note prepared by the Ghana Delegation

NATURE OF THE SOURCES AND METHODS OF
NATIONAL INCOME ACCOUNTING IN GHANA

The task of writing in a serious manner the sources and methods of Ghana's National Accounts has not been undertaken before. This is not surprising because it needs a lot of courage to put down material that critics will use to render the estimates unreliable. A treatise on methods will show the weaknesses of the estimates and reveal the vagueness of the techniques employed. In an under-developed country inadequacy of statistical material cannot be avoided and large statistical gaps always appear in the estimates which have to be filled through arbitrary decisions. It has been decided to write this paper not because the methods that are to be described are less suspicious but because a frank discussion of them will have a three fold effect:

- (1) Help toward a greater understanding of the statistics and the problem generally.
- (2) Stimulate efforts to improve the statistics, and
- (3) Provide the material for development by future National Income Statisticians.

To begin with the following will show the state of **affairs** that National Income Statisticians face in Ghana:

- (a) Widespread prevalence of small units of production - in agriculture, trade and industry.
- (b) Lack of specialisation in the few larger units.
- (c) Absence of accounting records and lack of statistically educated public.
- (d) The importance of subsistence production.

2. I propose in this paper to discuss the various reporting units and their respective defects, the method employed in assembling the estimates and the variations from the United Nations definitions. The three main sources of information are Government, enterprises and persons;

Government sources

Government sources are usually the most reliable. On the other hand they have the setback that they are not prepared with their use as source of data for National Accounts in view. Most of the data are by products of administrative functions and are collected to suit certain general requirements. Most of the data cover the financial year and adjustments are necessary in the absence of monthly data to arrive at Calendar Year figures. It is necessary very often to discuss the estimating techniques used before attempting to analyse the data.

Enterprises.

Data from Government enterprises are fairly reliable although they suffer from similar defects as data from Central Government sources. They are irregular in their availability and often inadequate for use in National Income estimation. Information from private enterprise is very much varied. For large enterprises that engage in more than one industry - e.g. retailing and manufacturing - it is usual to receive data combining

certain aspects of two or more sectors. It is common to receive one indivisible balance sheet covering all aspects of the enterprise. The difficulty with the smaller enterprises is that they are too widespread to be adequately covered. The managers (proprietors) of the few that are traced are not sufficiently educated statistically to supply accurate accounts. Most of these are missed out with the result that no data are received concerning a majority of local industries.

Persons

The persons sector is the least developed. It is tied up with the undeveloped nature of information about the subsistence production. It has to be regretted that so little use has been made of sample survey methods in under-developed countries. There are difficulties due to the fact that most of the hinterland is inaccessible and living conditions of interviewers are often intolerable. If these difficulties can be surmounted invaluable data will emerge. The experience in Ghana of this type of enquiry has until lately been confined to the southern parts and the cocoa-producing areas of Ashanti. Information derived from the enquiries in these areas has been used for the first time in estimates published in the 1958 Economic Survey. It is realised that these enquiries were not designed for the purpose of supplying data for National Income estimation. It is also realised that the results of these enquiries are not very representative of the whole country

since the more rural parts have yet to be covered. A survey aimed at producing data for National Accounts has been started in Northern Ghana and it is hoped that it will be extended to other parts of Ghana to form the beginning of a National Sample Survey. It is only when this is completed and data from it assessed that the real contribution of such surveys to the estimate can be measured.

The description and type of information that have been received from these sources and how they have been used will be described in the second part of this paper. It will suffice at this stage to mention that the circumstances as described render the task of the National income Statistician complicated. An error of judgement can go a long way to affect the reliability of the estimates. Too often, in adjusting incomplete data there is added an unknown element of unreliability to the basic information.

General description of the estimating procedure

The tables that were published in ~~the~~ 1958 Economic Survey have been rearranged to give tables on National accounting ~~in line with~~ the United Nations recommended Accounting structure. Only 1958

Estimates have been assembled to illustrate this. In appendix II are supporting tables as they were published in the 1958 Survey.

Account 1. Domestic product

It is necessary to discuss first the gross national product at factor cost. The construction of this table was made possible by the use of residual estimates : Income from Government property,

gross profits of companies and surpluses of boards and corporations, income from property and income from employment were estimated from available sources. Gross profits of companies and surpluses of boards and corporations include capital allowances, export duties and direct taxes. These aggregates are deducted from the gross domestic product at factor cost to give income from self employment. Much research will be needed to find the components of this item. Gross domestic product at market prices is arrived at by adjusting for indirect taxes and subsidies. This aggregate is numerically equal to the Expenditure on the gross domestic product. All components of this aggregate are independently estimated from available sources.

Account 2. National Income

For lack of usable data this account is deficient and differs from the United Nations structure in two respects: Capital consumption allowances are not provided for and Interest on consumer's debts is not accounted for. It is appreciated in the case of the latter, however, that hire purchase facilities are not a common feature in trading in Ghana. In the case of the former no attempt has been made to estimate capital consumption. It has been realised that Net investment when related to the corresponding increment of output can be a powerful weapon for economic planning; it can be, when faulty, very misleading indeed.

Two significant weaknesses have prevented the estimation of Capital consumption, namely coverage and the method to be used in the absence of useful data. Statistics of foreseen obsolescence and accident to capital are not available; secondly it would be necessary to know the economic life and price of every capital good in order to conform with the economist's definition of "keeping capital intact." Even if these data were available it would almost be impossible to work out anything sensible.

Under-developed countries may have to choose between the straight line method or the replacement cost method.

Account 3. Domestic Capital Formation.

The reliability of Account 3 depends upon the accuracy of Account 4, (Household and Private non-profit Institutions appropriation account). There are, however, two suspicious items: 3.2 increase in stocks and 3.3 savings. Increases in stocks should not be difficult to handle but for the fact that the material is collected through another government channel which is interested only in "essential" commodities instead of all types of commodities. The saving item 4.4 in Account 4 is arrived at through residual estimation. It is believed to be too high because it is not what might be expected during a development period. This is one example of how residual methods can give lead to very suspect results.

Account 4. Household and non-profit Institutions Appropriation Account.

Urban and rural surveys have been relied upon for information regarding consumption expenditure. The shortcomings of the budget surveys have been discussed already. Savings (4.4) has been arrived at through residual estimation. All items on the receipt side have been arrived at through direct estimation from available data. It will be realised that this Account differs from the United Nations structure by the non-inclusion of a Capital Reconciliation Account.

Account 5. General Government Appropriation Account.

The receipts side of the Account has been estimated from available data. Again the savings item has been arrived at through the residual method. All other items in the expenditure side are estimated direct from available material. Again the Capital Reconciliation Account is missing.

Account 6. External Transactions (Rest of the world Account).

The accuracy of this Account depends upon the reliability of the estimates of Balance of Payments. In the receipts side the items affected are the Current transfers to the rest of the world (6.4) and Net investment abroad (6.5). In the expenditure side the item affected is Net Factor income from the rest of the world (6.2). All these items are under vigorous review and it is hoped that the results of an enquiry by the Balance of Payments Section will help to improve accuracy. Again the Capital Reconciliation Account is

left out due to lack of data.

At this stage it will be proper to mention those tables that would have made the estimates more complete but which for various reasons are not prepared. Certain supporting tables as recommended by United Nations have not been produced due to lack of data. This is due mainly to the undeveloped nature of information from private sources. These tables include the following: Industrial origin of gross domestic product at factor cost: National Income by type of organisation; the finance of gross domestic capital formation; and the composition of gross domestic capital formation - although this is produced in part in appendix II, Table 3.

Now I propose to discuss in some detail the methods used in the compilation of the estimates: I would like to mention that the work in this field is at the present under active revision. The provisional nature of the summaries has, therefore, to be emphasized as it is very likely that some methods I am about to describe will not be in use in the future.

1. Expenditure on gross domestic product.

(Account I Item 1.1; Table 1 Appendix II.)

I have explained the derivations and the definitions of the items listed below elsewhere in the notes as indicated:

Item No.

See notes on

2. General Government

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3. Gross domestic fixed
Capital Formation

V Page 9

- | | | |
|---|---|----------|
| 4. Increases in stocks. | } | V Page 9 |
| 5. Export of goods and services.) | | |
| 6. <u>Less</u> imports of goods and services. | | |
| 8. Net factor income for the rest of the world. | | |
- III Page 7

Item 1, Private Consumption Expenditure which is not explained elsewhere is estimated in the following manner:

1. Food.

Expenditure on food is divided into three categories:

- (a) Food produced from family farms and not traded.
 - (b) Local food traded.
 - (c) Imported foods.
- (a) Food - self produced.

Data for these estimates are derived from the latest population Census and the rural budget surveys. The method briefly is this:

- (i) The population of Ghana is divided into farming and non-farming families, and distributed by geographical regions.
- (ii) Farming population is then converted into families by assuming a family size of 4.3 persons (survey results)
- (iii) From data of survey results in the rural areas, the average value of subsistence consumption per family was estimated.

- (iv) To arrive at the total value the consumption of self produced food, the average number of farming families per region is multiplied by the average subsistence consumption per family.

(b) Local food (traded)

The information has come from the Surveys in the form of each expenditure on food per average family. Unweighted average of cash outlay on local foodstuffs was applied to total number of families both farming and non-farming.

(c) Imported foods.

Aggregate imports grossed were up to retail value - i.e., by the addition of distributive margins and profits.

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These items are derived from averages per family as described above. The information comes from family budget surveys. These averages have been multiplied by the number of families in the country as a whole. The following adjustments are then made to make the estimates more complete:

Item 6. Transport and communications.

To this item are added the following:

1. Estimates of transport expenditure on private motor vehicles.
2. Outlay on private motor vehicles, and
3. Expenditure on postal services and communications.

Item 8. Household operations.

Value of domestic services has been estimated by applying the average income of domestic workers to the estimated number of domestic workers.

II. Income shares in gross national product: Appendix I
Account 2, Appendix II Table 5.

Income from employment: This consists of cash earnings before tax (excluding payments in kind and other non-monetary incomes) of employees of Central Government, Companies and unincorporated firms. It includes also earnings of migrant labour and domestic servants in hotels.

Income from self employment consists of the following:

1. Cocoa farmers incomes.
2. Food farming (subsistence and cash).
3. Income from fishing.
4. Other.

(1) Cocoa farmers incomes are estimated in the following manner: Cocoa Marketing Board cocoa purchases multiplied by the producer price equals gross income from cocoa. Farming costs (budget survey) is then deducted to leave the estimated value from farming.

(2) Food farming is estimated as follows:

Subsistence: Number of farming families is multiplied by the estimated value of subsistence farming per family on a regional basis.

Cash: Cash sales of local foodstuff is taken to be equal to cash income from farming.

(3) Income from fishing.

Quantity of fish caught is estimated on the basis of number of canoes multiplied by retain prices, Less distributive costs.

(4) Other income from self employment consist of the budget results relating to "work on own account". The proportion of families in this category and their average income were applied to the total population of Ghana.

Income from property. Item 3.

1. Separate totals of urban and rural buildings were obtained from the 1948 Population Census.
2. Budget surveys provide average number of rooms per house and rent, surveys also yielded estimates on the rate of increase of building.
3. Number of rooms per house multiplied by average rent per room (was taken to be equal to) actual plus imputed rent.

Operating surpluses of Boards and Corporations

These are obtained from the published accounts of all statutory bodies and public corporations.

III. Transactions with the rest of the world: Appendix I
Account 6. Appendix II Table 1 Item 8.

1. Exports and income from abroad.

(1) Published value of exports, excluding non-monetary gold is adjusted for coverage valuation and timing.

(ii) Other exports of goods and services, comprise of non-monetary gold, freight and insurance on merchandise, other transportation and travel expenditure.

(iii) Factor income from abroad includes investment income of official miscellaneous services and private miscellaneous services.

2. Imports and incomes paid abroad.

This comprises of the same set of information as (1) Supra, but relates to payments.

3. Net factor income from abroad.

This is the difference between factor income paid abroad and factor income received from abroad.

IV. General Government appropriation account: Appendix I
Account 5. Appendix II Tables 6 & 7.

General Government includes Central Government and all Local Authorities. Local authorities include 4 Municipalities, 19 District Councils, 14 Urban Councils, and 138 Local Councils. General Government Revenue (Table 6 Appendix II) is made up of the following:

1. Direct taxes
2. Indirect taxes
3. Income from property and entrepreneurship
4. Transfers from households.

1. Direct Taxes are made up of the following:

- (i) Income tax on individuals and enterprises paid to Central Government and "pool tax" paid to Local Authorities.

(ii) ~~Export~~ Duties on cocoa, gold and other minerals.

(iii) Royalties paid to Central Government by Mining Companies.

2. Indirect Taxes are made up of the following:

(i) Import taxes and other Central and Local Authority taxes on expenditure, e.g. excise duties on beer and cigarettes, betting tax, licences, etc., paid to the Central Government and market dues slaughterhouse fees, conservancy charges etc. paid to Local Authorities.

(ii) Net profits of certain Central Government Departments (Electricity, Posts and Telecommunications, Printing and Water Supply).

3. Income from property:

Central Government:- Income from (i) domestic real assets and profits of domestic enterprises and (ii) external financial assets.

Local Government:- Income from (i) real domestic assets e.g. rent from buildings, and (ii) income from external financial assets.

4. Transfers from households:

Includes school fees, payments for passports, court fees and fines, etc. These payments are to be distinguished from purchases of services the decision to purchase which is completely voluntary, such payments are grouped under purchases by households from government.

General Government Expenditure: Appendix I Account 5
Appendix II Table 7.

Current expenditure on goods and services:

- (i) Compensation of employees includes wages, salaries and payment in kind. Payments in kind include food, clothing and housing provided free or for a token payment (medical facilities are not included).

Included also under this are supplements in the form of contributions to funds and pensions and passage allowances.

- (ii) Purchases from the rest of the world. All purchases other than (i) supra which are not to be transferred immediately to other sectors. These include cost of operating administrative services, office supplies, light, transport, fuel, goods and services used for the repairs and maintenance of shipment and machinery; operating costs of schools, wards, markets and traffic installations.

To arrive at the net purchases from enterprises and abroad the value sales to households and enterprises is deducted. Purchases for immediate transfer (e.g. for health) are treated as "transfer payments in kind."

(iii) Current transfers to households and non-profit institutions:- For the Central Government, they include transfers to non-profit making institutions like the University College, other colleges and hospitals. For Local Authorities they include free primary education, health services, and social assistance.

V. Capital Formation: Appendix I Account 3. Appendix II Tables 4 & 5.

Building and construction:

1. Persons: Monthly returns covering value of building by persons under private licence in the 4 municipalities (Accra, Kumasi, Sekondi/Takoradi, and Cape Coast). Estimates for other towns and rural areas are based on a method which makes use of population growth and the cost of erecting rural type swish and cement buildings.
2. For companies: There are two main sources:
 - (i) Returns of the annual census of enterprises.
 - (ii) Published accounts of companies. (African buildings for business purposes are undertaken in the name of persons and are, therefore, included in (1) above. As a cross check on 1 and 2 above are (iii) returns of building contractors on the value of their output, and (iv) total expenditure on

building and construction arrived at by a commodity flow approach.

3. Central Government: Estimates for Central Government are arrived at from (i) analysis of government accounts and (ii) analysis of accounts of public enterprises and trading companies of the Government.

Transport and equipment:

The "commodity flow" method has been used. To the value of imports of plant and machinery classed as capital goods are added margins to cover cost of transport, assembly, installation, distribution and head office expenses. These margins are calculated separately for government and non-government. To these estimates are added: Estimates of the value of lorry bodies and trailers locally manufactured, and in recent years the value of machinery and equipment manufactured by new local industries.

Another estimate is made for the Government sector based on public authority and public enterprise accounts.

In the absence of any reliable estimates, private expenditure is treated as the residual out of the total estimated.

Other investments in agriculture, mining and industry:

These include:

- (i) Agricultural investment i.e. farm extensions, cocoa replanting and rehabilitation grants by the Cocoa Marketing Board.
- (ii) Mining investment i.e. expenditure on mines development e.g. sinking of shafts.
- (iii) Other items include survey fees, Government expenditure on survey projects, colleges expenditure on agricultural stations.

Changes in stocks

Exports: Records are supplied by public and private corporations as to stocks of goods for export. Items covered are, cocoa, coffee, copra, palm kernels, logs and minerals. Stocks are valued at current export prices.

Imports: All major companies in the country furnish monthly returns giving stocks held of "essential" commodities. These figures are supplemented by stocks of motor vehicles (which are not covered by the above returns) by relating new registrations to total imports of new vehicles.

Appendix IGHANA PROVISIONAL NATIONAL ACCOUNTS, 1958Account 1. Domestic Product

£9 Million

1.1 Gross domestic product at factor cost (2.8)	347.0	1.4 Private consumption expenditure (4.1)	273.9
1.2 Indirect Taxes (5.8)	19.3	1.5 General Government Consumption Expenditure (5.1)	40.5
1.3 Less: Subsidies (5.2)	- 0.1		
Gross domestic product at market prices	366.2	1.6 Gross domestic fixed Capital formation (3.1)	40.7
		1.7 Increase in stocks (3.2)	- 5.9
		1.8 Exports of goods and services (6.7)	109.9
		1.9 Less: Imports of goods and services (-6.3)	-92.9
		Expenditure on gross domestic product	366.2

Account 2. Income

2.1 Compensation of employees (4.5)	92.0	2.8 Gross domestic product at factor cost (1.1)	347.0
2.2 Income from unincorporated enterprises (4.6)	195.0	2.9 Net factor income from rest of the world (6.2)	- 5.6
2.3 Income from property (4.7) (including transfer incomes)	10.6	Gross national product at factor cost	341.4

2.4 Saving of corporations
(3.3-4.4-5.5) 6.4

2.5 Direct taxes on
corporations (5.9) 33.6

2.6 General government income
from property and
entrepreneurship (5.6) 4.5

2.7 Less: Interest on the
public debt (5.7) -0.7

National Income and Capital
Consumption Allowances 341.4

Account 3. Domestic Capital Formation

3.1 Gross domestic fixed capital formation (1.6)	40.7	3.3 Saving (2.4+4.4+5.5) net investment	45.6
3.2 Increase in stocks (1.7)	-5.9	3.4 From abroad (-6.5)	-10.8
Gross domestic capital formation	34.8	Finance of gross domestic capital formation.	34.8

Account 4.

Household and Private Non-profit Institutions Appropriation Account

4.1 Private consumption expenditure (1.4)	273.9	4.5 Compensation of Employees (2.1)	92.0
4.2 Direct taxes (5.10)	1.9	4.6 Income from unincor- porated enterprises (2.2)	195.0
4.3 Current transfers to rest of world (6.4-5.4)	0.5	4.7 Income from property (2.3)	10.6
4.4 Saving (3.3-2.4-5.5)	22.2	4.8 Net transfer from General Government (5.3)	0.9
Disbursements	298.5	Receipts	298.5

Account 5

General Government Appropriation Account

5.1 Consumption expenditure (1.5)	40.5	5.6 Income from property and entrepreneurship (2.6)	4.5
5.2 Subsidies (-1.3)	0.1	5.7 Less: Interest on the public debt (2.7)	-0.7
5.3 Net other transfers to households (4.8)	0.9	5.8 Indirect taxes (1.2)	19.3
5.4 Current transfers to rest of world (6.4-4.3)	0.1	5.9 Direct taxes on corporation (2.5)	33.6
5.5 Saving (3.3-2.4-4.4)	17.0	5.10 Direct taxes on households (4.2)	1.9
Disbursements	58.6	Receipts	58.6

Account 6.

External Transactions (Rest of the world) Account.

6.1 Exports of goods and non-factor services (1.8)	109.9	6.3 Imports of goods and non-factor services (-1.9)	92.9
6.2 Net factor income from rest of world (2.9)	- 5.6	6.4 Current transfers to rest of world (5.4+4.5)	0.6
		6.5 Net investment abroad (-3.4)	10.8
Current Receipts	104.3	Disposal of current receipts.	104.3

Appendix II.

Expenditure on gross national product at market prices.

Table 1	£G Million				
	1954	1955	1956	1957	1958
1. Private consumption expenditure	234.5	244.3	273.2	281.3	273.9
2. General government consumption expenditure	27.1	30.8	33.6	36.6	40.5
3. Gross domestic fixed capital formation	38.9	42.5	45.3	43.3	40.7
4. Increase in stocks	2.9	3.8	0.4	-1.1	-5.9
5. Exports of goods and services	122.0	102.2	87.8	96.0	109.9
6. Less: imports of goods and services	-77.2	-96.1	-96.6	-104.7	-92.9
7. Expenditure on gross domestic product	348.2	327.5	343.7	351.4	366.2
8. Net factor income received from rest of world	-4.5	-3.5	-4.2	-5.2	5.6
9. Expenditure on gross national product at market prices.	343.7	324.0	339.5	346.2	360.6

Private consumption expenditure

Table 2	£G Million				
	1954	1955	1956	1957	1958
1. Food	123.6	128.9	148.7	153.4	146.9
2. Drink and tobacco	12.8	13.2	14.2	14.5	13.8
3. Fuel and light	10.6	10.8	11.7	12.0	12.7
4. Clothing and other personal effects	38.2	39.2	42.2	43.2	40.5
5. Furniture and household equipment	12.9	13.2	14.2	14.6	15.4

6. Transport and communication	9.7	11.3	12.7	13.6	13.5
7. Personal care and health expenses	3.3	3.4	3.6	3.7	3.9
8. Household operation	2.7	2.8	3.0	3.0	3.2
9. Rent and water charges	9.5	9.6	9.9	10.1	10.4
10. Recreation and entertainment	1.8	1.8	2.0	2.0	2.1
11. Miscellaneous services	8.0	8.2	8.8	9.0	9.5
12. Expenditure of residents abroad	2.4	2.8	3.1	3.2	3.2
13. Less : expenditure of non-residents in Ghana.	-1.0	-0.9	-0.9	-1.0	-1.2
14. Total private consumption expenditure	234.5	244.3	273.2	281.3	273.9

Gross capital formation by type of asset

Table 3	£G Million				
	1954	1955	1956	1957	1958
1. Building and construction	23.7	25.0	26.4	25.6	24.3
2. Plant, machinery and equipment	10.4	12.2	14.4	13.1	12.1
3. Other fixed assets	4.8	5.3	4.5	4.6	4.3
4. Gross fixed capital formation	38.9	42.5	45.3	43.3	40.7
5. Increase in stocks	2.9	3.8	0.4	-1.1	-5.9
6. Gross capital formation	41.8	46.3	45.7	42.2	34.8

Gross fixed capital formation by sector

Table 4

£G Million

	1954	1955	1956	1957	1958
1. Persons	14.2	15.7	18.0	17.2	16.2
2. Companies	5.2	5.6	7.9	8.2	8.3
3. Central Government	13.0	12.9	12.5	9.0	7.6
4. Railway and Harbours	4.2	5.3	3.8	4.7	4.4
5. Other government	1.3	2.0	2.3	2.3	2.3
6. Public boards	1.0	1.0	0.8	1.9	1.9
7. Gross fixed capital formation	38.9	42.5	45.3	43.3	40.7

Income shares in gross national product at factor cost

Table 5

£G Million

	1954	1955	1956	1957	1958
1. Income from employment	76.3	84.0	86.1	89.4	92.0
2. Income from self-employment	163.6	161.5	191.5	183.2	195.0
3. Income from property (1)	9.0	9.2	9.4	9.6	9.9
4. Gross profits of companies and surpluses of boards and corporations(2)	77.6	49.8	30.0	40.4	40.0
5. Income from government property	3.0	2.7	3.1	3.1	4.5
6. Gross national product at factor cost	329.5	307.2	320.1	325.7	341.4

(1) Net of transfer incomes

(2) Including capital consumption allowances, export duties and direct taxes.

General Government revenue

Table 6

£G Million

	1954	1955	1956	1957	1958
1. Income from property and entrepreneurship	3.0	2.7	3.1	3.1	4.5
2. Indirect taxes	15.6	17.6	19.8	20.8	19.3
3. Direct taxes	48.2	34.4	20.5	24.0	35.5
4. Current transfers from households	0.9	1.0	1.0	1.1	1.2
5. Total	67.7	55.7	44.4	49.0	60.5

General Government expenditure

Table 7

£G Million

	1954	1955	1956	1957	1958
1. Consumption expenditure - -					
2. Compensation of employees	18.0	19.6	20.6	21.2	23.4
3. Net purchases of goods and services	9.1	11.2	13.0	14.0	15.3
4. Net purchases from the rest of world	-	-	-	1.4	1.8
5. Interest on public debt - -					
6. Domestic	0.3	0.4	0.7	0.7	0.7
7. Abroad	0.3	0.4	0.2	0.1	0.1
8. Subsidies	1.4	0.8	0.4	0.3	0.1
9. Current transfers to households and non-profit organisations	1.5	1.7	1.8	2.1	2.1
Total	30.6	34.1	36.7	39.8	43.5