Various methods of balancing of the macro SAM of Tunisia during the year 2000

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Abstract

This paper has the aim to present the various methods of balancing applied to the macroeconomic Social Accounting Matrix (macro SAM) of Tunisia during the year 2000. These methods (method of entropy, method of least squares,...) were used by the modellers of Computable General Equilibrium (CGE) whose want to balance the totals in columns and the totals in lines of the SAM of the developing countries in question. To be able to be regarded as the base of data of a CGE model, the matrix must check the principle balance of the totals in columns and in lines of each one of these accounts.

Key words: Social Accounting Matrix, Least Square, norm L1, norm L infinite, method of entropy, balancing

Code Classification JEL: C68, C63, C3.
Introduction

The Social Accounting Matrix (SAM) is regarded as the instrument necessary to examine and establish the relations between the economic development and the social development for the Developing Countries. Known under the name of the database of the Computable General Equilibrium (CGE) models, the SAM knew these last years an improvement of the level of its structure and especially of the level of its form. With the aim of overcoming the problem of imbalance of the SAM resulting from several statistical sources in the case of the Developing Countries, the modellers used several methods of balancing. In this document, we present four of the most used methods who has the object to balance the macro SAM of Tunisia during the year 2000.

This study consists of three sections. The first section will present the initial macro SAM of Tunisia during the year 2000. Then the second will stress the various methods of balancing. Lastly, the third section will be devoted to the adjusted macro SAM of Tunisia based on the four methods.

1. The initial macro MCS: unbalanced

The macro SAM is the aggregate form of the SAM. In our case, we devote itself to the macro SAM of Tunisia during the year 2000. This matrix is square since it has 9 accounts in lines (resources) and 9 accounts in columns (uses):

- activities
- products
- labour factor
- capital factor
- households
- companies (firms)
- State
- Rest of the world (ROW)
- Saving - Investment

This decomposition can be carried out in an arbitrary way, by gathering for example the two factors of production in only one account. Our choice is inspired by diagrammatical form of the SAM adapted by the IEQ (Institute of Quantitative Economy, Tunis) with some modifications made by the author (1).

Generally, we can detect macroeconomic aggregates based on any SAM. As it is the case in our macro SAM of Tunisia.

The sum of the value-added (Dinar (D) 23,099.8 million) is equal to the sum of the value-added versed to the account of the Labour factor (D 8,415.9 million) and to the value-added

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versed to the account of the Capital factor (D 5,081.9 million). However this value corresponds to the GDP of 2000 at the factor costs (f.c.). We notice that 41.56% of the GDP at the factor costs are versed with the account of the Labour factor, whereas at the same time, the remainder is versed with the account of the Capital factor. Since 1996, this percentage remains on the average of 41% to 42%. This explains the capitalisation of the Tunisian GDP.

The indirect taxes (D 3,585.5 million) are subdivided in taxes indirect by related to the production (D 2,066.8 million) and in indirect taxes on the imports (D 1,518.7 million). The capital factor income (D 13,497.8 million) is shared between the households (D 8,415.9 million) and the companies (D 5,081.9 million i.e. 37.65%) while the factor income work is entirely versed with households (D 5,081.9 million).

The gross income of the households consists of the payments of the factors of production (Labour and Capital) and the received transfers of other institutions (Firms, State and ROW). This income is broken down for final consumption (D 16,181.4 million), for transfers addressed to the companies and the State (including the direct taxes). The remainder, as for him, is turned towards the saving. The final household consumption accounts for 79.57% of total expenditure of the households, whereas the saving is 9.68%.

The companies pour dividends with the households and the RDM, taxes and dividends in the State, and the remainder is preserved like a saving. The latter consists of 57.76% of the total expenditure of the companies.

In our macro SAM, the State account gathers the Central administration (headquarters), the local communities and the organizations of social security. The public revenue consists of indirect taxes (D 3,585.5 million), of direct taxes (income tax and the benefit) and other received transfers of other institutions. The great saving is 17.73% of the total public expenditure in 2000 and it was 15.62% during the year 1996.

The balance of the current account of the rest of the world corresponds to the saving of this account. In 2000, this balance was estimated at D 1,133.6 million (D 499 million in 1996), that is to say 4.9% of the GDP with the f.c. (3% in 1996).
### Table 1: The macro Social Accounting Matrix of Tunisia during the year 2000 (Million Dinar)

<table>
<thead>
<tr>
<th>Activities</th>
<th>Products</th>
<th>Labour</th>
<th>Capital</th>
<th>Household</th>
<th>Firms</th>
<th>State</th>
<th>ROW</th>
<th>Saving - Investment</th>
<th>Total</th>
</tr>
</thead>
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<td></td>
<td></td>
<td></td>
<td></td>
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</tr>
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<td>4165</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td>51521,4</td>
</tr>
<tr>
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<td>8415,9</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
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</tr>
<tr>
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<td></td>
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<td></td>
<td></td>
<td>13497,8</td>
</tr>
<tr>
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<td>1513,67</td>
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<td>1513,67</td>
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<td>13497,8</td>
<td>14156,133</td>
</tr>
<tr>
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<td>286,13</td>
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<td></td>
<td>335,18</td>
<td>1133,6</td>
<td>50,12</td>
<td>1209,81</td>
<td>14187,85</td>
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<td>1209,81</td>
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<td>1309,1</td>
<td>1133,6</td>
<td></td>
<td>1209,81</td>
<td>14187,85</td>
</tr>
<tr>
<td>saving - Investment</td>
<td>1968,8</td>
<td>2906,3</td>
<td>1309,1</td>
<td>1133,6</td>
<td>1133,6</td>
<td></td>
<td></td>
<td>7379,853</td>
<td>7309,9</td>
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<tr>
<td>Total</td>
<td>46964,9</td>
<td>51521,4</td>
<td>9602</td>
<td>13497,8</td>
<td>5031,027</td>
<td>7379,853</td>
<td>14187,85</td>
<td>7309,9</td>
<td>14156,133</td>
</tr>
</tbody>
</table>

Source: accounts by the author

\[
\text{GDP (f.c.) = D 23,099.8 million} \\
\text{PIB (m. p.) = D 26,685.3 million}
\]
According to the preceding macro SAM of Tunisia, we notice that there is an inequality on the level of the totals in lines (resources) and columns (uses) of the following accounts: The four accounts of institutions (households, companies, State and RDM) and accounts of Saving-Investment. This inequality is caused by the data of statistics gathering from several sources (National Institute of the Statistics of Tunis, the Central Bank of Tunisia....). To overcome this problem of imbalance, we use various methods of balancing.

2. Various methods of balancing

These last years, several alternatives follow one after the other whose object is to balance the totals in lines and in columns of the accounts on the level of the SAM. These experiments led to the finding of the solution of balancing using a series of methods which were used following the availability of the statistical data of the country in question, the software available and the suitable discipline of the modeller.

Among these series, we chose four of the most common methods:
- method of Entropy
- method of least squares
- method of the linear program by minimizing the norm L1 of the adjustments
- method of the linear program by minimizing the norm L infinite of the adjustments

2.1 Method of Entropy

We suppose that our initial macro and square SAM (\( \bar{M} \)) is made of several elements:

\[ a_{i,j} \text{ with } i = 1 \ldots 9 \text{ (in lines) and } j = 1 \ldots 9 \text{ (in columns).} \]

Each element \( a_{i,j} \) consists with a transfer of an account \( j \) of column (uses) on an account \( i \) of line (resource). The final SAM (\( \hat{M} \)) is regarded as a matrix estimated by the method of entropy. It is also made of several elements: \( \hat{a}_{i,j} \text{ avec } i = 1 \ldots 9 \text{ (en lines) and } j = 1 \ldots 9 \text{ (in columns).} \)

We point out that the objective of the use of this method is to estimate a new matrix whose principle of balance (equality) between the totals in lines and columns is checked. This principle can be written in the following mathematical form:

\[
\sum_{j=1}^{9} \hat{a}_{i,j} = \sum_{j=1}^{9} a_{i,j} \quad (eq.1)
\]
The program of the Entropy method applied to our matrix consists in minimizing the objective function of the entropy between \( M \) and \( \hat{M} \) subject to the constraint of the equation of the equality principle. This program is written in this form:

\[
\text{Min } z_1 = \sum_{i=1}^{9} \sum_{j=1}^{9} a_{i,j}^{\wedge} \left[ \log \left( \frac{a_{i,j}^{\wedge}}{a_{i,j}} \right) - 1 \right] \quad \text{(prog.1)}
\]

\[\text{s.c. } \sum_{i=1}^{9} a_{i,j}^{\wedge} = \sum_{j=1}^{9} a_{i,j}^{\wedge} \]

2.2 Method of least squares

We point out that the principle of least square is to minimize the sum of the square errors. This principle can be applied in our case.

We suppose that the elements \( a_{i,j} \) and \( \hat{a}_{i,j} \) are the values of the initial SAM and the values of the estimated SAM (or finale), respectively.

The program of this method minimizes the sum of the square errors subject to the equation of the principle of preceding equality (eq.1).

This program of minimization can be illustrated in this form:

\[
\text{Min } z_2 = \sum_{i=1}^{9} \sum_{j=1}^{9} a_{i,j}^{\wedge} \left[ \left( \frac{a_{i,j}^{\wedge}}{a_{i,j}} - 1 \right) \right]^2 \quad \text{(prog.2)}
\]

\[\text{s.t. } \sum_{i=1}^{9} a_{i,j}^{\wedge} = \sum_{j=1}^{9} a_{i,j}^{\wedge} \]

2.3 Method of the linear program by minimizing the norm L1 of the adjustments

In this method, we add two types of elements:

\( d_{i,j}^{+} \): element which defines the positive difference between \( a_{i,j} \) and \( \hat{a}_{i,j} \)

with:

\[
d_{i,j}^{+} = \max \left[ \left( a_{i,j} - \hat{a}_{i,j} \right), 0 \right]
\]

\( d_{i,j}^{-} \): element which defines the negative difference between \( a_{i,j} \) and \( \hat{a}_{i,j} \)

with:

\[
d_{i,j}^{-} = \max \left[ \left( \hat{a}_{i,j} - a_{i,j} \right), 0 \right]
\]
This method consists in minimizing the sum of these two preceding elements under two constraints:
- the equation of the principle of equality (eq.1)
- the equation of equality enters the difference between $d_{i,j}^+$ and $d_{i,j}^-$ and the difference between $a_{i,j}$ and $\hat{a}_{i,j}$

Thus, our program of minimization is written in its mathematical form:

$$
\text{Min } z_3 = \sum_{i=1}^{q} \sum_{j=1}^{q} \left[ \left( d_{i,j}^+ + d_{i,j}^- \right) / a_{i,j} \right] \\
\text{s.t. } \sum_{i=1}^{q} a_{i,j}^\hat{} = \sum_{j=1}^{q} a_{i,j}^\hat{} \\
\quad d_{i,j}^+ - d_{i,j}^- = a_{i,j}^\hat{} - a_{i,j}^\hat{}
$$

(3)

2.4 Method of the linear program by minimizing the norm L infinite of the adjustments

This method is differed with the third method only on the level of the objective function. Thus, the program of minimization is illustrated as follows:

$$
\text{Min } z_{i,j} = d_{i,j}^+ + d_{i,j}^- \\
\text{s.t. } \sum_{i=1}^{q} a_{i,j}^\hat{} = \sum_{j=1}^{q} a_{i,j}^\hat{} \\
\quad d_{i,j}^+ - d_{i,j}^- = a_{i,j}^\hat{} - a_{i,j}^\hat{}
$$

(4)

3. The adjusted macro MCS of Tunisia during year 2000

After having presenting the algebraic program of minimization of the four methods, we focus on the results. In our study, we used the software GAMS to be able to solve these programs numerically. For each program, we obtained an adjusted and square macro SAM. These matrixes differ from a program to another what obliges us to choose a matrix which reflects in the best way the initial macro SAM. This choice remains arbitrary since in all the matrixes, the principle of equality between the totals in lines and the totals in columns of each account is checked. The adjusted macro SAM of Tunisia during the year 2000 of the four methods are presented as follows:
Table 2: The adjusted macro SAM of Tunisia during the year 2000 (in Million Dinars) by the Entropy method

<table>
<thead>
<tr>
<th>activities</th>
<th>products</th>
<th>labour</th>
<th>capital</th>
<th>household</th>
<th>firms</th>
<th>State</th>
<th>ROW</th>
<th>saving - Investment</th>
<th>Total</th>
</tr>
</thead>
<tbody>
<tr>
<td>activities</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td>46805,265</td>
</tr>
<tr>
<td>products</td>
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<td></td>
<td></td>
<td></td>
<td>51626,86</td>
</tr>
<tr>
<td>labour</td>
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<td></td>
<td></td>
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<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td>13286,155</td>
</tr>
<tr>
<td>household</td>
<td></td>
<td>9545,781</td>
<td>8450,137</td>
<td></td>
<td></td>
<td>378,323</td>
<td>1369,694</td>
<td>1053,952</td>
<td>20797,887</td>
</tr>
<tr>
<td>firms</td>
<td></td>
<td>4836,018</td>
<td>271,183</td>
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<td></td>
<td>286,886</td>
<td>11,614</td>
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<td>5405,701</td>
</tr>
<tr>
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<td>1291,703</td>
<td>52,001</td>
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<td>14177,045</td>
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<tr>
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<td>Total</td>
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<td>9545,781</td>
<td>13286,155</td>
<td>20797,887</td>
<td>5405,699</td>
<td>6721,285</td>
<td>14177,046</td>
<td>7383,647</td>
</tr>
</tbody>
</table>

Source: accounted by the author

GDP (c. f.) = D 22,831.936 million
GDP (p.m.) = D 26,738.112 million
Table 3: The adjusted macro SAM of Tunisia during the year 2000 (in Millions Dinars)
by the Least square method

<table>
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<tr>
<th>activities</th>
<th>products</th>
<th>labour</th>
<th>capital</th>
<th>household</th>
<th>firms</th>
<th>State</th>
<th>ROW</th>
<th>saving - Investment</th>
<th>Total</th>
</tr>
</thead>
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<td>14224,727</td>
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</table>

Source: accounted by the author

\[
\text{GDP (c.f.)} = \text{D 23,028.757 million} \\
\text{GDP(p.m.)} = \text{D 26,712.782 million}
\]
Table 4: The adjusted macro SAM of Tunisia during the year (in Millions Dinars) by the linear program method by minimizing the norm L1 of the adjustments

<table>
<thead>
<tr>
<th></th>
<th>activities</th>
<th>products</th>
<th>labour</th>
<th>capital</th>
<th>household</th>
<th>firms</th>
<th>State</th>
<th>ROW</th>
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</tr>
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</tr>
<tr>
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<td></td>
<td>358,56</td>
<td>1516,67</td>
<td>1066,51</td>
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<td>6098,397</td>
<td>14156,133</td>
<td>7317,8</td>
<td>14156,133</td>
</tr>
</tbody>
</table>

Source: accounted by the author

GDP (c.f.) = D 22,415.217 million
GDP(p.m.) = D 26,000.717 million
Table 5: The adjusted macro SAM of Tunisia during the year (in Millions Dinars) by the linear program by minimizing the norm L infinite of the adjustments

<table>
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<th>ménages</th>
<th>entreprises</th>
<th>Etat</th>
<th>RDM</th>
<th>Epargne - Investissement</th>
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Source: accounted by the author

GDP (c.f.) = D 22,792,912 million
GDP(p.m.) = D 26,531,856 million
Within the framework of the choice of the best method, we carry out a comparative approach between the four methods. This approach consists in calculating the value $D$ for each method.

$$D_r = \sum_{i=1}^{9} \sum_{j=1}^{9} |a_{i,j}^\wedge - a_{i,j}|$$

with:  
\(i = 1...9\) (in lines)  
\(j = 1...9\) (in columns)  
\(r = 1...4\) (four programs: prog1 prog2 prog3 prog4)

We obtain the following inequality between the four values of $D$:

$$D_{prog2} < D_{prog4} < D_{prog1} < D_{prog3}$$

From the SAM adjusted through the prog2 and prog4, we notice the values of the elements are null: \([a_{6,8} = 0 \text{ (in the prog2 and the prog4)} \text{ and } a_{8,7} = 0 \text{ (in the prog2)}]\).

Whereas these values \((a_{6,8} \text{ and } a_{8,7})\) are not null in the initial macro SAM. From where these two programs do not reflect the latter. But in the two other methods, they are different from zero. Moreover, the value of $D$ is very low in the method of Entropy. Therefore the latter can be regarded as the best method since it has the criteria that to reflect the better way the initial macro SAM.

**Conclusion**

We succeeded in our study to apply the four methods to balance the macro SAM of Tunisia during the year 2000 and choosing one among the four. But this choice remains adequate and valid only in the case of our macro SAM of Tunisia. The results of these methods differ from an exercise to another since they are based on the intensity of imbalance and on the initial statistics on the level of the matrix. But the application of these four methods remains a good strategy to be able to compare them and choose one of them. This application can also be related to the micro SAM.
Bibliographies


