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HANDBOOK OF NATIONAL ACCOUNTS FOR AFRICA

II. The National Accounts of Tunisia for 1960, adjusted to conform to  
the Intermediate System of National Accounts

65-2176

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## A. SHORT HISTORICAL SURVEY

In addition to the estimates at 1957 prices of gross domestic product at market prices and at factor cost for the period 1950 to 1958 published in United Nations Yearbook of National Accounts Statistics 1961 fairly detailed accounts are available for 1953 and 1957. The estimates for 1953 which were issued in roneoed form in "Les comptes économiques de la Tunisie 1953" were intended for reference purposes in future work. They contain fairly full accounts for the various sectors as well as the aggregates: gross domestic production, gross national product, national income and gross national expenditure. Although the authors themselves pointed out that the results were sometimes rather vague since some elements actually defy statistical treatment, these estimates may on the whole be considered as comparatively good.

After a more or less complete interruption of the national accounts work for about one year, a new start was made in the latter part of 1961 with the help of a United Nations' expert. It was decided to give up the idea of establishing detailed accounts for the years 1958 and 1959, and instead concentrate all efforts on making as good estimates as possible for 1960, which could serve as a basis for projections in connexion with the second development plan of Tunisia.

The tables shown and the methods of estimation described in this chapter refer to the estimates for 1960 as worked out by the United Nations expert.

## B. SOME MAIN CHARACTERISTICS OF THE TUNISIAN ACCOUNTS

### a) Basic approach

The accounts were constructed according to the "French system" and the commodity flow method was used extensively in the estimates of value added by industry.

A particular feature of the estimates is that they were in the first round made independently according to the product, expenditure and income approaches. Later, the three estimates were compared and adjustments were made in order to achieve consistency. In some instances, the advice of experts in other countries was called upon before a decision was made as to which of the three different estimates should be chosen. It might in a way be said that the final estimates were arrived at by a process of successive iterations.

b) Boundary of production

Since the "French system" was used, the concept of production applied in the Tunisian accounts differs on some points from that of the SNA and the intermediate system. The main difference is that wages and salaries of government employees and wages of domestic servants are excluded. For the purposes of this chapter, however, the accounts have been adjusted to include these items.

Agricultural production statistics of Tunisia in general only cover marketed quantities, but a special effort was made to modify the production figures with starting point in estimates of consumption in order to cover consumption from own production by farmers. Value added of financial intermediaries was estimated in the way recommended by the SNA.

c) Main differences between the Tunisian system of accounts and the intermediate system

The national accounts of Tunisia for the year 1960 include the following tables (references to table numbers in the intermediate system are shown in parenthesis) : An inventory account of human resources (Table 1), An account of uses and resources by commodity group (Table 2), Analysis of intermediate consumption by industry (Table 3), Capital and financing account of Administrations (similar to Table 10). In addition, an input-output table covering 18 industries and a number of supplementary tables showing the various classical break-downs of the SNA as well as other tables particular to the "French system" like, for instance, the "tableau économique" are included. Considerable work has also been done towards the construction of a detailed table on financial flows, but this table was not yet finished at the time of writing.

On the basis of available data, a considerable number of the tables of the intermediate system which are not explicitly shown in the Tunisian accounts could also be constructed. Therefore, only the Rural household account (Table 5) and the tables showing the composition of private consumption expenditure and gross fixed capital formation (tables 14 and 15) had to be omitted.

It should be noted, however, that the system of accounts shown is not completely articulated for all items of the appropriation accounts, and that the classifications used in some instances differ from those of the intermediate system. These divergences are, however, on the whole of minor importance.

The most important difference between the accounts shown at the end of this chapter and those recommended in the intermediate system is that the accounts for government are merged with accounts for private and foreign administrations. This is a consequence of the fact that the original Tunisian accounts according to the "French system" consider all administrations as a whole and consistent adjustments could not be made.

A separate rural household account in the sense of the intermediate system could not be established for Tunisia. It would have been possible, however, to establish an account describing own account production and consumption. This activity could not have been ascribed to a well defined group of agents because, for instance, a farmer may at the same time produce for the market and for his own consumption. Also the distinction between production for the market and for own consumption is of far less interest in Tunisia than in some other African countries.

### C. METHODS OF ESTIMATION

In the following, a description is given in some detail of the methods of estimation used in the Tunisian accounts.

#### a) Inventory of human resources

For some of the industrial groups or sub-groups shown in Table 1, the information could be obtained directly from industrial surveys or from the accounts of public or semi-public enterprises. For others, information

from industrial surveys was combined with data from the Ministry of Social Affairs on manpower and number of establishments and with data from the Central Social Insurance Fund.

To obtain estimates for industry groups or sub-groups where handicrafts predominate, surveys and monographs concerning handicrafts activity have been utilized extensively.

The number employed in agriculture was extrapolated by means of preliminary results from the agricultural census conducted by the Statistical Office. These results covered 5 out of 19 provinces. However, the number of agricultural enterprises was available for the country as a whole.

Information from the population census of 1956 was used to as limited an extent as possible, because the answers to the questions concerning employment were not sufficiently checked at that census. However, percentages of the total population in various occupations by age group were calculated on the basis of the occupation declared for the 1956 census. Occupation declared rather than actual employment was used because it was assumed that all persons who declared that they had a profession also wanted to practice it. The distribution by age group in each occupation was smoothed and the resulting adjusted percentages were applied to the mid-year estimate of population present in the territory in 1960 in order to arrive at the approximate number of persons available for employment.

A comparison of the estimates "population actually employed" and "population available for employment" showed that the latter exceeded the former by about 156 000 persons. It is, however, necessary to interpret this result with great caution. For instance, it is fairly certain that the number of persons asking for employment without obtaining it is below 156 000. It is assumed, however, that this figure does indicate an order of magnitude of the potential man-power available in addition to the man-power already fully or partly employed.

It was not possible to include in the table an estimate of the de jure population because of lack of sufficiently reliable data.

b) Estimate of uses and resources by commodity group.

The nomenclature for industries used in Tunisia differs considerably from the International Standard Industrial Classification utilized for the intermediate system and the SNA. For the purpose of estimating uses and resources by commodity group according to the nomenclature of the intermediate system it was therefore necessary to go back to the original work-sheets.

The statistical sources utilized in constructing the uses and resources balances at the product level were the following :

1. The Statistical Yearbook of Tunisia
2. Monthly and Quarterly Bulletins of Statistics
3. The Annual Industrial Survey of the Statistical Office
4. Budgets and accounts of public monopolies in the industrial and commercial fields
5. Operating accounts and balance sheets of public enterprises and of some important private enterprises.
6. Miscellaneous statistics produced by ministries and professional organizations, either available in the Statistical Office or obtained directly from the source.
7. Registers of industrial and handicraft establishments kept by the Statistical Office.
8. Fiscal statistics established at the request and with the aid of the national accounts section.
9. Sectorial surveys undertaken on contract for the Societe d'Etude pour la Participation Financière by economic study societies.
10. Transport survey undertaken by the society for technical and economic studies.
11. Survey of Tunisian handicrafts by the central society for development of the territory.
12. Survey of the leather and footwear industries by the association for the development of productivity.
13. Regional surveys by the Institut des Sciences Economiques Appliquées etc. the Societe d'Etude pour le Développement Economique et Social etc.

14. Direct investigations by the national accounts section with various organizations, services or establishments involving consultations with experts, information obtained by questionnaires, etc. Examples of those approached are : for agriculture : The Tunisian cereals office, the forest service, the veterinary service, the wine office, the obligatory organization of fruit growers (of dates and citrus fruit), etc.; for energy : the organization of coal dealers, the Tunisian electricity and gas society, etc.

The detailed commodity balances worked out for the national accounts of Tunisia include more than 190 product groups. However, in working out the balances a still more detailed classification sometimes had to be used. For example, the work-sheets for the product group "paper and cardboard" distinguishes nine sub-groups : cigarette paper, newsprint, other printing paper, typing paper, wrapping paper, hand-made paper, cardboard for building, cardboard for textile machines, waste-paper.

The agricultural production statistics, particularly as far as cereals are concerned, in general only cover marketed quantities. For a large number of agricultural products it was therefore necessary to modify or replace the provisional production figures according to the agricultural census by means of estimates taking their starting point in consumption figures. Frequently, like in the case of wheat, for instance, it was necessary to start from consumption figures for the final products (bread, spaghetti, macaroni, etc.) in order to work backwards via semi-finished products (flour, semolina, etc.) in order to obtain an estimate of the consumption of the primary product (grain).

Production of energy covers electricity, petroleum products, solid mineral fuels and local energy products, like firewood and charcoal. The amount of solid mineral fuels available is known almost exactly, and their uses are also fairly well known. Only marketed production of firewood, mainly used by enterprises is included under this heading. The production of firewood used by the farmers themselves and by rural households is included under agriculture.



On the whole, the extractive industries do not present any problem as far as coverage is concerned, except with regard to quarries. However, the largest enterprise in phosphate mining (Sfax, Gafsa) does not in its account separate the value of minerals as extracted from the mines, railway transport costs and embarkation costs. Therefore, it was necessary to choose a production price for each mineral with reference to other enterprises.

Information on the product of manufacturing industries was obtained from the annual industrial survey. Among the industries with best coverage are the food, chemical, building materials, wood, paper and printing industries. A careful analysis of the basic survey forms for these industries permitted relatively precise estimates of production, inputs and value added.

For the other industries, which are less well covered by the survey, the survey material only permitted the selection of a sample of enterprises whose representativity in relation to the industry as a whole was not always satisfactory. In some, the degree of representativity was also difficult to ascertain. From these samples, technical coefficients for inputs, salaries, etc. were calculated. On the basis of the input coefficients and data on quantities and values of local and imported raw materials, which were in general available, provisional production figures were estimated. The results were checked with data obtained from consumption surveys and with estimates of value added obtained by adding indirect taxes to estimates of factor shares.

A similar method of estimation was used for building and public works. The method used for this industry will be described in some more detail as an example of estimation by successive approximations used also for the manufacturing industries.

As a first step, an estimate of the demand for building and public works was made. Public demand was obtained from the accounts of administrations. Demand for the building of dwellings was estimated from statistics on building permits, and demand for the maintenance of existing dwellings from consumer surveys. No serious estimate of the demand for new construction and maintenance of industrial and commercial buildings could be made, either on the basis of the industrial survey or from building permits.

The second step was to estimate the production value of the industry from technical coefficients based on the combined information obtained from two samples drawn from the industrial survey (one for building, the other for public works) and from experts (the Veritas Office, engineers and architects). To the extent the elaboration of the input-output table was sufficiently advanced to render a good allocation of intermediate products by industry of use, these coefficients were applied to the main inputs of the building and construction industry (cement, wood, iron and steel) in order to arrive at a provisional figure for the production value of the industry.

The probable demand of enterprises for building and construction work could then be obtained as a residual by deducting the demand of the public and the household sectors from the total production value of the industry. The result was checked by comparing with a separate estimate of the funds for the financing of its capital formation available to the enterprise sector.

The next step was to check the estimate of total production value by comparing value added obtained as the difference between the estimated production value and the sum of inputs with value added estimated as the sum of indirect taxes and factor shares. Wages and salaries were estimated by multiplying the numbers employed by average wages and salaries obtained from statistics of the social insurance institutions and work-sheets of the industrial survey. The income of own-account workers was estimated as the product of the number of such workers in the industry and average income as recorded in the handicraft survey. Gross profits of corporations were estimated from the work-sheets of the industrial survey which made possible a calculation of the ratio between turn-over of corporations and the average rate of profits.

If all the elements in the various calculations described were internally consistent, the volume of production of the industry in question was considered as determined. It appears that the relative error of the various estimates did not on the whole exceed 3.5 percent.

With regard to transport and communications, accounting data were available for railways, ocean transport, air transport, urban transport, the Port Authorities and the telegraph, telephone and mail services. Enterprises in the field of storage (including transit agents, etc.) are practically all organised as large public and private corporations and the information available for them is therefore also reliable.

The estimate for road transport distinguished between the transport of persons by private car, by hired car and taxi, and the transport of goods by truck. The main source of information was the transport survey. This survey includes an estimate by means of road counts of ton-kilometers transported by product group, the price effectively charged per ton-kilometre and a decomposition of the transport charge into expenditures on petrol, wages and salaries, over-heads, depreciation and profits. The transport charges considered by the survey were those proposed by the transport companies to the ministry concerned in order to determine a fixed price for transportation. The survey also includes an inventory of the existing stock of various types of transport vehicles.

A sample of forms drawn from the industrial survey provided a second source of information concerning the break-down of operation expenditures. In addition, the input-output table furnished quite reliable information on the expenditures by the transport industry on petroleum products and tires.

Independent estimates of the production value of the industry based on ton-kilometers and charge per ton-kilometre and of inputs including wages and salaries showed a satisfactory degree of correspondence. It should be noted that a (probably small) part of the production value and inputs allocated to the transport industry, actually refers to farmers who as an accessory activity do some transportation for others.

The value of dwelling services was estimated on the basis of information on rent taxes shown in fiscal statistics and from data in consumer surveys. Both paid and imputed rent are covered.

For the industry other services it was possible to make valid estimates both from the production and the demand side as far as medical and health services and the services of cafés, hotels and restaurants were concerned. For most of the other parts of the industry, estimates could be made only from the production or from the demand side and the estimates could be checked only by considering whether the product estimates arrived at were likely to be approximately correct.

Repair services for automobiles, bicycles, watches and electrical apparatus are included in the industry other services. The by far most important item is the repair of automobiles. The value of automobile repair services was estimated on the basis of a sample of forms from the industrial survey, the estimated value of spare parts used and data on the automobile park.

Value added of financial intermediates was estimated as the difference between interest received and interest paid by the banking system plus the difference between premiums received and damages paid by insurance companies.

Trade margins were estimated a posteriori for all products where both producer prices and prices paid by the purchasers were known through investigations on the wholesale and retail markets, through customs statistics and through industrial surveys. This was the case for a majority of agricultural products and for many products of the food industries, as well as for energy and for raw materials and semi-finished goods which were subject to transactions between industries.

For finished consumer goods, like textiles, mechanical, electrical and chemical products, trade margins were in the first round applied a priori to producer prices or to import prices after customs duty. The margins applied were partly taken from the estimates of 1957 and partly obtained from surveys with dealers. The estimates were checked by comparing with direct estimates of final demand of households and administrations. As a result of this check it proved necessary to reduce by about 20 percent the trade margins originally applied to arrive at the value of final consumption of textiles and mechanical products. This is explained by the fact that the

a priori investigations of trade margins referred to the modern commercial sector while traditional commerce in general applies lower margins. It is well known that the same imported merchandise is sold much cheaper in the souks (native markets) than in the stores of the "European" cities.

c) Analysis of intermediate consumption by industry

While the estimates of uses and resources by commodity group could be presented within the framework of the I.S.I.C., the figures showing intermediate consumption by industry could not be adjusted to conform to this classification. The main obstacle against an ISIC classification of inputs was that purchases from each industry were determined for the industry as a whole and not for each of the products of the industry. Table 3 therefore had to be presented in the form in which it was established on the basis of the data available.

Agriculture and forestry were grouped together for the purposes of the inter-industry table, while fishing was grouped with food industries. The latter industry also includes manufacturing of similarities in production techniques and marketing procedures. The concept of extractive as opposed to manufacturing industries was deliberately abandoned in favour of a re-grouping which is more operational for the purposes of projections and conforms more closely to the actual vertical integration of industries.

Energy production was classified into three sub-groups so that petroleum products and electricity could be isolated. The importance of energy in economic development and the usefulness of being able eventually to base the choice of types of energy on the results of an input-output analysis determined this method of presentation. Petroleum products will be of great importance as soon as the refineries of Bizerte begin to function.

The building and construction materials industry also covers quarrying products whose destination is the same as that of more elaborated products.

The extraction of various metals which is based on similar production techniques was, in principle, classified together with metal production. This conforms to the actual integration of enterprises and can also be defended

because of the small importance of the activity. The procedure could be applied to metallic as well as non metallic minerals, but is at present only used for lead and lead products. When iron starts to get processed in Tunisia, the question will arise whether or not a special industrial group should be established for metal production.

The mechanical and electrical industries cover only manufacturing. All repair activities which are in general undertaken by other than the production enterprises are included under "services".

Ownership of dwellings was treated as a separate industry. The rents of business premises or factories were not separately identified but were included in the product of enterprises.

Services include banks and insurance companies, the value added of which is equal to net interests received and the premiums net of damages paid. Thus interests received from abroad by the Central Bank were treated as an export of banking services.

The gross production of commerce was assumed equal to the trade margins. The products sold were, at least theoretically, accounted for at ex-factory prices by the producing enterprises. Trade margins were added afterwards. Commerce "produces" the margins from which an imputed amount for the inputs into the industry is deducted in order to arrive at its value added. The consumers of final products buy the commodities at prices including trade margins and there is therefore no separate item in Table 3 for the consumption of the margins. Margins on inputs were estimated separately, and values added of the various industries are, in principle, excluding all trade margins.

Transport services were also treated in a special way. Only transport for the account of others was included, except as far as the Sfax Gafsa railway is concerned, which in the national accounts is treated as receiving imputed payment for the transport of phosphates from the metal extracting industry. Transport for own account was not shown as a separate item, but expenditure on intermediate products, like petroleum products, tyres, repairs etc. for each transport as well as the value added originating from it were included under the industry which transports on own account.

All receipts by the transport sector from imports or exports were considered as an export of services. Expenditures abroad by ocean and air transport services like port and airport dues, expenditures for the renting of ships and aircrafts, etc. were deducted from their receipts, and the value of their production was therefore estimated net of these expenditures.

Domestic transport costs of merchandise by rail or road, including storage and port expenditures, were treated as follows. First, these costs were allocated to the products whose prices they influence, on the basis of statistics of the Tunisian State Railways, road surveys, etc. The costs were then distributed by industry according to the following conventions. The transport costs of intermediary products were always charged to the purchasing industry. This industry thus was assumed to purchase separately a product, the price of which would have been increased by a trade margin if it had passed through an intermediary, and the transport services connected with this product. The cost of transporting goods destined for final consumption was generally charged to the selling industry, which was therefore assumed to deliver its products to the retailers at a price including these costs. This very often reflects actual circumstances.

There are, however, some exceptions to the treatment indicated above. Agricultural products which pass through a wholesale market were priced including transport costs to this market. Further transport costs incurred before the products reach the final consumer, however, were charged to commerce. Products of the agricultural and food industries which pass through wholesalers were treated in a similar way. Of course, commerce was also considered to buy imported final consumer goods at prices including transport costs.

d) Estimate of factor shares

Wages and salaries by industry were estimated on the basis of numbers employed as obtained for the inventory account of human resources, and estimated average salaries.

Operating accounts were established for each industry and gross operating profits were obtained as balancing items on these accounts. Information from the industrial and agricultural surveys which between them cover almost all corporations, was used in order to split total operating profits between unincorporated enterprises and corporations.

e) Appropriation accounts

The additional information needed in order to establish an appropriation account for enterprises was for the most part obtained by analyzing the basic documents of the public accounts and the balance of payments.

Since private non-profit organizations are in the Tunisian accounts included with administrations, some adjustments were necessary in order to establish the appropriation account of households and non-profit organizations.

Information from the population census of 1956 was used as the basis for the estimates of the items on this account only to the extent no other more recent or more precise sources of information existed. However, the 1956 census was used as the basis for an estimate of the mid-year population in 1960.

Two family living surveys were available and were used as sources for estimates of some of the items on the accounts. The survey of March 1958 referred to the territory as a whole, but excluding the main cities. It was undertaken with the help of teachers and covered households with school-children. A second survey made in 1960 covered a sample of households for Tunis and suburbs which was selected from those giving reply to the questions on dwellings in the 1956 population census. The sample covered workers, day-labourers and functionaries of the medium and lower income groups of Tunisian nationality.

As additional sources were used income tax statistics, declarations of salaries paid by employers and a survey of the number and incomes of artisans, salaried as well as own-account workers, in the textile, leather and shoe, and wood and furniture industries as well as in rural handicraft activity. This survey was satisfactory as far as the number employed was concerned, but



incomes and salaries appeared to be underestimated. A survey of industrial and commercial establishments by means of questionnaires sent to the chiefs of the establishments was also utilized as a source. The questionnaires which were sent out at the end of 1960 and collected and coded by the Ministry of Social Affairs were used by the Statistical Office in estimating items of the appropriation account of households and non-profit institutions. The establishments were classified by industry and by number and sex of the employees. Agriculture was not included and handicrafts were very incompletely covered. Finally, statistics of the Central Social Insurance Agency for 1961 were also used as a source. These statistics give a classification of non-agricultural wages and salaries subject to assessment for social insurance contributions according to a limited and rather inadequate industrial classification and by administrative division and territory. As far as this source is concerned, it should be noted that the number of wage and salary earners who pay social insurance premiums does not even amount to 100,000 while the national accounts estimates for 1960 indicate that the number theoretically subject to the payment of such premiums is almost 250,000.

No current statistics are available on wage and salary rates by profession, on working hours by industry, on the number of wage and salary earners regularly employed or on unsatisfied demand for employment or labour.

f) Government accounts

The consolidated current and capital accounts of government were elaborated on the basis of the account for administrations established for domestic purposes. This covered central government, local authorities, public enterprises, the social security agency, foreign and international organizations, and private administrations. The latter are included in the consolidated current and capital accounts of government as shown at the end of this chapter. The appropriation account and capital and financing account of general government, however, as well as the account showing the combined economic and functional classification of government transactions, do not include foreign, international and private administrations.

For all operations other than the purchase of goods and service, figures on effective expenditure were available classified by the most detailed administrative sub-divisions. It was therefore possible to obtain totals for wages and salaries and all transfer payments by simple addition.

It was more difficult to arrive at totals for purchases of goods and services for current use and for fixed capital formation. With the help of the offices in charge of purchases in the various ministries, the accounting of expenditures was analyzed in great detail by sampling of three non-consecutive months for each year as a minimum. If the personnel put at the disposal of the national accounts section by the ministries permitted it total expenditures during the year were analyzed.

In the Bridge and Road Service Department, a classifications of expenditure by type of product is already being worked out each year by mechanical processing and according to a nomenclature which is very suitable for national accounts purposes. In future, this procedure can no doubt be extended to the other departments as well by using the new computer which has been installed in the Statistical Office.

The uses of current products by administrations are recorded net, i.e. sales were deducted from purchases industry by industry. These net figures are also used for the purposes of the commodity balances.

Gross fixed capital formation is in general defined as capital formation realized through the market, i.e. purchases of heavy equipment and building and construction work farmed out to other enterprises. However, in order to obtain a figure for total gross fixed capital formation of administrations it was necessary to include also the value of construction and gross maintenance of infrastructure in transport etc. as well as the value of agricultural improvements undertaken by administrations by means of their own personnel and purchased raw materials and energy (called own-account capital formation of administrations).

The own-account capital formation of administrations is measured by adding to the salaries paid to personnel utilized for this purpose the purchase price paid by administrations undertaking the work for the following products: energy (total), building materials and glass products (total), mechanical and electrical products (semi-finished goods), chemical products (paints and explosives), products of the wood and furniture industry (construction timber, carpenter work), transport (transport costs referring to raw materials utilized and the transport of main-power), services (studies relating to the equipment in question).

The administrations performing own-account capital formation are the central government proper (capital budget), the Treasury (unemployment relief work) and the local authorities (capital budget). It should be noted that only about half of the expenditures on unemployment relief work are considered as referring to own account capital formation. Also, unemployment relief work frequently concerns very long term capital formation, like reforestation, which has practically no effect on the domestic product in the foreseeable future.

g) Rest of the world account

There are three sources of information available about the economic relations of Tunisia with foreign countries. The customs statistics are excellent as far as special trade is concerned, but not so good for transit trade etc. The latter data have been improved from 1962. A balance of payments statement was established for the first time in 1960 by an independent central bank issuing its own currency. The framework in which the balance is presented conforms to up-to-date standards and there exists a manual which explains how the various transactions are classified. The accounts of the Tunisian Treasury show the relations with foreign Treasuries or financial organizations. The accounts of the French Treasury in Tunisia show the relations with the Central Treasury of France, the Tunisian Treasury and the Foreign post offices in Tunisia. The foreign account for current transactions has been based on data from the balance of payments and the Tunisian Treasury, except for merchandise transactions where the customs figures have been used.

The difference between imports and exports according to customs statistics and the corresponding balance of payments flows has been treated as load from abroad if the value of the flow of merchandise is higher than the financial flow and as a loan repayment in the opposite case.

#### D. QUALITY OF THE ESTIMATES

No thorough analysis could be made of the likely margins of errors attached to the estimates of the various components of the national accounts for 1960. However, the estimates were utilizing a very wide selection of basic data and were thoroughly made, so that there is all reason to believe that they are as good as could possibly be expected considering the basic data available.

The main weaknesses of the basic data are the following. The data on agricultural production and on certain handicraft products are likely to have a high, although unknown, margin of error. This is particularly so as far as animal products are concerned. The family living surveys also suffer from a number of weaknesses in addition to their limited coverage and representativity. The items for clothing and durable consumer goods are particularly uncertain in these surveys. The technical coefficients used in estimating the product of many industries are also very approximative and could be improved.

A detailed estimate of financial flows is still lacking and would be necessary in order to reconcile the financial flows between the sectors and to arrive at reliable figures for the financing of capital formation by sector.

#### E. THE TABLES

In the following are reproduced 14 tables from the Tunisian accounts of 1960 adjusted as far as possible to the concepts of the intermediate system of national accounts. The content of the tables is explained in the text of the previous sections. The only tables entirely missing from those required in the intermediate system are the rural household account, the detailed break-downs of consumer expenditure and gross fixed capital formation. The former account is stated to be very difficult to establish for Tunisia and may not be as much required in Tunisian circumstances as in the circumstances of many other African countries.