

FINAL EVALUATOR'S comments on revised paper (if any)	Authors' response to final evaluator's comments
The revised paper is technical and scientifically satisfactory now. The only problem that remains is communication (see my comments in the first two pages of the attached revised paper reveal) Revision required: The only reason I am giving it this rating is that it is so poorly written. It is clearly in need of being re-written such that is readable and it is easy to follow and understand the arguments. In its current form, it will be difficult for non-experts to understand the arguments and appreciate its contribution and only few experts will have the patience to read the entire paper. I offered suggestions on how the write up could be improved in the first two pages of this article.	I would like to thank the anonymous reviewers for their constructive comments on this paper [1] SAM is simply defined as a single entry accounting system whereby each account or transactor is represented by a column for recording outgoings and a corresponding row for recording incomings [19]. It is a framework for organization and, reconciliation of data or economic flows in a country with a particular period (usually a year). SAM database is used for a descriptive analysis of economy and provides statistical basis for construction of general equilibrium models that can be used to answer various economic policy questions ([13], [14]) and for analysis of both income distribution and growth issues. [2] & [Tj(1)] A SAM extends the national accounts by classifying institutions according to their socio-economic backgrounds instead of their functional or economic activities [3]. [3] & [Tj(2)] Lahr and Mesnard [11] discuss the RAS algorithm and the various formal formulations of other biproportional approaches as well as discuss what defines an algorithm as "biproportional". [4] The contribution of this paper is in extending the work of [1] and [17] who assessed the performance of only two – the RAS and Cross entropy methods. This paper reports the results obtained by balancing a SAM using 5 different methods that are implemented using an iteration program and GAMS software. It explains that why the CE method is the best method (See section 5.2, 5.3, and 5.4). [5] SAM is constructed using a large number of statistical data sets that comes different sources, such as national accounts, trade data, input-output tables or supply-use tables, the data are not consistent. [6] & [Tj(3)] The data from the different sources is inconsistent. Therefore, the data has to be rendered consistent. This is an

	important and difficult task. [7] & [Tj(4)] When the data from different sources is compiled the resultant imbalanced, i. e. the column sum and row sum will not equal and, hence, will not satisfy one of the defining features of a SAM, i. e. income must equal expenditure for each account. [8] Table 1 is shown a schematic Macro Social Accounting Matrix [9] <i>Source from Trap et al [23]</i> <i>Definition of variables:</i> Estimates from primary or disparate secondary source are often inconsistent. There are several alternative matrix balancing methods used to adjust the initial estimates in order to achieve consistency ([4], [17], [21]). [Tj(5)] This paper uses mathematical optimization method and GAMS software to estimate and balance a SAM. Reference 5. modify e-mail to http://www.pep-net.org/fileadmin/medias/pdf/sambal.pdf
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