We will focus in this paper on the French method compilation of Supply and Use Tables (SUT) during last five decades, and specially the table of intermediate entries (see list of abbreviation at the end of paper). The calculation of annual SUT’s has been changed during this period for three reasons.

One is coming from practical questions in order to answer to the needs of Politics decisions after second world war with development of “Plans”. According economical theory of W. LEONTIEF, Ministry of Finance asked INSEE to calculate input-output coefficient. Thus, if the first system of Supply and Use Tables (SUT) for France was established in the begin-fifties by activity sectors (i.e. “industries of enterprises” in column), France decided to compile SUT by branch instead of activity sector in order to calculate correctly input-output coefficient. This projection has more sense for homogeneous branch than for activity sector.

The second reason is explained by statistical data and development of annual enterprises surveys. Information were not available because there was no purchase survey by enterprises even a big system of enterprises annual survey was developed in the sixties. So cells of Table of Intermediate entries (TEI) were obtained by projection of previous year according to index of volume of branch and index of price of product (i.e. input-output coefficient in volume were supposed to be constant) : we compare then Intermediate Consumption (IC) from this projection with IC from commodity flows. The ratio between both is called “EFFET-LIGNE”. If “EFFET LIGNE” is high, which means not comprised between -2% and +2%, we changed IC in commodity flows. But this method had some problems as the inconsistency between SUT and accounts from enterprises.

So final reason is to integrate SUT in compilation of National accounts and specially to be suited on institutional sector accounts. The last period is thus a totally integrated part of the compilation of annual National Accounts. It means that SUT are consistent with institutional sector accounts which was not the case in second period (1960-1995). For example, in the last base year 1995, Value added was balanced between SUT and accounts of non financial corporate and quasi corporate enterprises in the sense of changing Value Added of these last one’s which was not very sensed because enterprises sources are available and very developed in France. Intermediate system of enterprise (SIE) gather all the enterprises of the economy (about 3 billion). So, we have decided to reach the target of SIE and not to keep the level from the SUT. It means that income approach of GDP is now considered to be more priority than demand and production approach in the new base year 2000.