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## ACRONYMS

<i>1968 SNA</i>	<i>System of National Accounts 1968</i>
<i>1993 SNA</i>	<i>System of National Accounts 1993</i>
<i>BPM5</i>	<i>Balance of Payments Statistics Manual</i> , fifth edition
BOP	Balance of payments
BOU	Bank of Uganda
COICOP	Classification of Individual Consumption by Purpose
CPI	Consumer Price Index
DQAF July 2003	Data Quality Assessment Framework, July 2003 version
DSBB	Dissemination Standards Bulletin Board
GDDS	General Data Dissemination System
GFS	Government finance statistic
<i>GFSM 1986</i>	<i>A Manual on Government Finance Statistics</i> , 1986
<i>GFSM 2001</i>	<i>Government Financial Statistics Manual 2001</i>
IFMS	Integrated Financial Management System
IMF	International Monetary Fund
ITRS	International Transactions Reporting System
MFPED	Ministry of Finance, Planning and Economic Development
NA	National accounts
ROSC	Report on the Observance of Standards and Codes
SUT	Supply and use table
UBOS	Uganda Bureau of Statistics
UNHS	Uganda National Household Survey

## I. OVERALL ASSESSMENT

1. This Report on the Observance of Standards and Codes (ROSC) data module contains the following main observations covering four macroeconomic datasets: national accounts, the consumer price index (CPI), government finance statistics (GFS), and balance of payments (BOP). Within the available budget, the Ugandan authorities produce macroeconomic statistics with a strong emphasis on quality. They attach much importance to coordination across statistics, aiming at removing possible differences. The *Uganda Bureau of Statistics Act, 1998 (Statistics Act)* provides the legal basis for official statistics including national accounts and price statistics. The *Statistics Act* does mention BOP, but does not explicitly mention GFS. However, it does give the Uganda Bureau of Statistics the possibility to mandate other agencies to compile statistics. Because of this, it is seen as the legal basis for the agencies producing these statistics as well. In some key areas within the same datasets assessed, Uganda is not following most recent international standards, but plans are in place to improve this. In real sector, external sector statistics, and government finance statistics, usefulness of statistics suffers from limited coverage or lacking source data. In particular, this affects the national accounts that do not adequately cover agriculture, and the CPI that does not cover rural areas. GFS are limited to budgetary central government and local government. For the real and external sector, this is largely an issue of inadequate resources, which is also the cause for delays in publication, most notably for BOP statistics and GFS in the Bank of Uganda's publications. Notwithstanding delays in publications as noted, statistical programs are user oriented, which promotes the serviceability of the statistics. Data dissemination increasingly uses agencies' websites, which are informative but could usefully be further developed.

2. Section II provides a summary assessment by agency and dataset based on a four-part scale. This is followed by staff recommendations in Section III. Uganda started posting its metadata on the Dissemination Standards Bulletin Board (DSBB) on May 22, 2000. Appendix I provides an overview of Uganda's dissemination practices compared to the GDDS. The authorities' response to this report and a volume of detailed assessments are presented in separate documents.

3. In applying the IMF's Data Quality Assessment Framework (DQAF July 2003), the remainder of this section presents the mission's main conclusions. The presentation is done at the level of the DQAF's quality dimensions, by agency for the first two dimensions and across datasets for the remaining four.

### 4. **Prerequisites of quality and assurances of integrity:**

- The **Uganda Bureau of Statistics (UBOS)**, as empowered by the *Statistics Act*, has primary responsibility for official statistics. UBOS stresses coordination with other data producers and users, which it ensures through a Coordination Unit that has set up coordinating committees. Resources are not sufficient to meet the planned developments, including much needed expansion of source data. UBOS is not certain of its resources because it has no clearly identified position in the government budget.

- Demand is all-important in deciding the data collection program, and management strongly promotes quality awareness. The *Statistics Act* provides for the independence of the UBOS Executive Director. Measures are in place to promote transparency, although UBOS does not advise the public of prerelease of some of its data within government. A *Code of Conduct (Uganda Government Standing Orders 1992)* exists for civil servants that staff are acquainted with.
- No specific legal documents directly mention the responsibility of the **Ministry of Finance, Planning and Economic Development (MFPED)** to compile and disseminate GFS. However, Section 21 of the *Statistics Act* states that UBOS can mandate authority to an institution to compile and publish specific statistical data. UBOS relies on the MFPED to compile and disseminate GFS data. Data are protected under the *Oath of Secrecy (Uganda Government Standing Orders 1992)*. The *Public Finance and Accountability Act, 2003* assigns the responsibility to collect, compile, and disseminate data on Uganda's public finances to the MFPED. Data sharing and coordination with various data collecting agencies is satisfactory. Available resources meet present needs of most fiscal data programs. Changes in data collections follow demand, and the MFPED fosters quality awareness.
  - UBOS has also mandated compiling and publishing BOP statistics to another institution, namely, the **Bank of Uganda (BOU)**. *The Bank of Uganda Statute, 1993* assures confidentiality of reporters' data, although the BOU also uses these data for supervision. Resources are not entirely adequate to meet needs and may be the cause for delays in publication. The BOU has limited ability to collect information from nonfinancial institutions. The BOU has an advisory committee following its data relevance, and management stresses the need for accurate statistics. The BOU rigorously upholds integrity of its statistics, and statistical considerations are the base for the choice of source data and design of data collection. The BOU promotes transparency of its statistical procedures and staff's awareness of ethical guidelines. The BOU has been very receptive to technical assistance advice from the IMF and has made good progress in implementing the recommendations.
5. **Methodological soundness** is uneven within each of the four assessed datasets. The national accounts do not follow up-to-date international standards and have a limited scope, but use international classifications and a generally correct base for recording. The CPI conforms broadly to international standards but also has a limited scope. The index covers six urban areas but excludes rural areas. The GFS follow *A Manual on Government Finance Statistics, 1986 (GFSM 1986)*, and migration to the *Government Finance Statistics Manual 2001 (GFSM 2001)* has started. The statistics do not cover all the financial activity of government. The BOP statistics follow international standards although some statistics depart from definitions, scope, and classifications.
6. **Accuracy and reliability** differ across datasets. The CPI and the GFS have a sound underpinning with data, while the national accounts and the BOP statistics suffer from gaps. Most importantly, for the national accounts the coverage of agriculture is wanting.

7. **Serviceability** is generally adequate. Periodicity meets requirements, and the national accounts and the CPI are also timely. GFS and BOP statistics, however, suffer from delay in publication. All three agencies actively promote consistency, although in GFS an adjustment line is needed to match overall deficit/surplus. Publications include a note signaling revisions, except for the national accounts. Usefulness of the data is an important consideration for all three agencies.

8. **Accessibility** of data is adequate across datasets but not of metadata. In addition to hard copy publications, data are available through the agencies' websites. Detailed data are available on demand. Metadata are available only through the IMF's DSBB, and are not all up-to-date.

## II. ASSESSMENT BY AGENCY AND DATASET

9. Assessment of the quality of four macroeconomic datasets—national accounts, consumer price index, government finance, and balance of payments statistics—was conducted using the DQAF July 2003. In this section, the results are presented at the level of the DQAF elements and using a four-point rating scale (Table 1). Assessments of the prerequisites of data quality and the assurances of integrity (Dimensions “0” and “1” of the DQAF) are presented in Tables 2a–c. For each dataset, the assessment of methodological soundness, accuracy and reliability, serviceability, and accessibility (Dimensions “2” to “5” of the DQAF) are shown in Tables 3a–d.

Table 1. Uganda: Data Quality Assessment Framework (July 2003)—Summary Results

Key to symbols: O = Practice Observed; LO = Practice Largely Observed; LNO = Practice Largely Not Observed; NO = Practice Not Observed; NA = Not Applicable				
<b>Datasets</b>	National Accounts	Consumer Price Index	Government Finance Statistics	Balance of Payments Statistics
<b>Dimensions/Elements</b>				
<b>0. Prerequisites of quality</b>				
0.1 Legal and institutional environment	O	O	LO	LO
0.2 Resources	LO	LO	O	LO
0.3 Relevance	O	O	LO	O
0.4 Other quality management	O	O	O	O
<b>1. Assurances of integrity</b>				
1.1 Professionalism	O	O	O	O
1.2 Transparency	LO	O	LO	O
1.3 Ethical standards	O	O	O	O
<b>2. Methodological soundness</b>				
2.1 Concepts and definitions	LO	O	O	LO
2.2 Scope	LO	LO	LNO	LO
2.3 Classification/sectorization	O	O	O	LO
2.4 Basis for recording	LO	O	LO	LO
<b>3. Accuracy and reliability</b>				
3.1 Source data	LO	O	O	LO
3.2 Assessment of source data	O	O	O	O
3.3 Statistical techniques	LO	LO	O	O
3.4 Assessment and validation of intermediate data and statistical outputs	O	O	O	O
3.5 Revision studies	O	O	LO	LO
<b>4. Serviceability</b>				
4.1 Periodicity and timeliness	O	O	LNO	LNO
4.2 Consistency	O	O	LO	O
4.3 Revision policy and practice	LO	O	LO	LO
<b>5. Accessibility</b>				
5.1 Data accessibility	LO	O	LO	O
5.2 Metadata accessibility	LO	LO	LO	O
5.3 Assistance to users	O	O	LO	O

**Practice observed:** current practices generally in observance meet or achieve the objectives of DQAF internationally accepted statistical practices without any significant deficiencies.

**Practice largely observed:** some departures, but these are not seen as sufficient to raise doubts about the authorities' ability to observe the DQAF practices. **Practice largely not observed:** significant departures and the authorities will need to take significant action to achieve observance. **Practice not observed:** most DQAF practices are not met. **Not applicable:** used only exceptionally when statistical practices do not apply to a country's circumstances.

Table 2a. Uganda: Assessment of Data Quality—Dimensions 0 and 1—Uganda Bureau of Statistics

<b>0. Prerequisites of quality</b>	<b>1. Assurances of integrity</b>
<p><b>Legal and institutional environment</b>                      UBOS mandate to compile and disseminate the national accounts (NA) and the CPI is covered under the <i>Statistics Act</i>. This act also covers confidentiality, and staff are subject to a secrecy oath. Data sharing between institutions is ensured by a Coordination Unit through the creation of producer committees. Processes are in place to encourage response, rather than enforce penalties, and to reduce respondent burden.</p> <p><b>Resources</b>                      Computer resources are adequate, but the present program is affected by budget reductions, and the resources of both personnel and finance are insufficient to meet the planned set of activities. A need exists for UBOS to be given its own budget line, rather than being part of the MFPED, and to have its budget approved by parliament. Measures are in place to seek efficient use of resources.</p> <p><b>Relevance</b>                      Data collection is demand driven. Owing to the activities of the Coordination, Methods, Standards, and Research Unit, there is good coordination between UBOS and both government and private data users. UBOS' website is user friendly and invites users to contact UBOS with requirements.</p> <p><b>Other quality management</b>                      UBOS prominently displays both a vision and a mission statement. Survey enumerators are well trained and provided with adequate survey manuals. The statistical program is monitored for quality and guided by a Corporate Plan and a series of rolling plans. Quality is promoted by well trained UBOS staff and frequent use of experts.</p>	<p><b>Professionalism</b>                      Under the <i>Statistics Act</i> the UBOS Executive Director reports to a Board of Directors. This safeguards his independence, both in theory and in practice. Impartiality and the making of decisions, based only on statistical considerations, are exemplified by the recent release of poverty data that showed a deterioration in poverty levels. Comments are made on erroneous interpretation but not on a consistent basis.</p> <p><b>Transparency</b>                      The <i>Statistics Act</i> is disseminated to staff and available to the public in the UBOS library, and the UBOS website includes a profile of UBOS, including its mission statement and legal profile. There is no preferential prepublication release of the CPI data, but NA is provided to government users prior to being released to the public—a fact that is only known informally.</p> <p><b>Ethical standards</b>                      A <i>Code of Conduct</i> exists for public servants, with which they are acquainted. All UBOS staff, including those employed on short term, are covered by an oath of office and secrecy. Additional rules cover behavior in the office.</p>

Table 2b. Uganda: Assessment of Data Quality—Dimensions 0 and 1—Ministry of Finance, Planning and Economic Development

0. Prerequisites of quality	1. Assurances of integrity
<p><b>Legal and institutional environment</b>            No specific legal documents explicitly mention the responsibility of the MFPED to compile and disseminate government finance statistics (GFS). UBOS, as empowered by the <i>Statistics Act</i>, is the principal data collecting and disseminating agency. Section 21 of the <i>Act</i> states that UBOS can delegate authority to an institution to compile and disseminate specified statistical data. UBOS relies on the MFPED to compile and disseminate GFS. Data are protected under the Secrecy Act. The Integrated Financial Management System (IFMS) database is set up to protect the privacy of the data for individual agencies, with agencies only having access to their own data.</p> <p><i>The Public Finance and Accountability Act, 2003</i> assigns the responsibility to collect, process, and disseminate data on Uganda’s public finances to the Minister of Finance.</p> <p>Data sharing and coordination among the various data sharing agencies is adequate. A Memorandum of Understanding between the MFPED and the BOU on interagency cooperation provides for efficient data sharing between the two agencies.</p> <p><b>Resources</b>            Resources are adequate for the needs of most fiscal data programs, with sharing of staff during peak times. A new automated IFMS has been implemented.</p> <p><b>Relevance</b>            The statistics are generally meeting users’ needs. Changes to data collections are demand driven.</p> <p><b>Other quality management</b>  <i>The Public Finance and Accountability Act, 2003</i> specifies the responsibilities of accounting officers, including the establishment of internal controls and internal audits. Quality awareness is fostered in the MFPED.</p>	<p><b>Professionalism</b>  <i>The Public Finance and Accountability Act, 2003</i>, Section 33 (2), states that “the Auditor-General, in performing his or her functions, shall not be under the direction or control of any person or authority.” <i>The Public Finance and Accountability Regulations, 2003</i> provide for the strict application of accounting principles and control mechanisms. Fiscal statistics are compiled on an impartial basis using available sources, mainly data generated by the accounting system.</p> <p><b>Transparency</b>  <i>The Public Finance and Accountability Act, 2003</i> is available to the public. The <i>Act</i> contains the general terms and conditions under which accounting data are collected and reported. Some of these terms are also disseminated on the IMF’s DSBB; however, no other documentation is available. Users are notified in advance of changes in methodology, source data, and statistical techniques.</p> <p><b>Ethical standards</b>            There is a <i>Code of Conduct</i> for public servants, with which they are acquainted. In addition, employees who belong to professional organizations are guided by the ethics of such organizations. The MFPED is drafting a code of conduct based on the code of the U.S. internal audit regulator.</p>



Table 2c. Uganda: Assessment of Data Quality—Dimensions 0 and 1—Bank of Uganda

0. Prerequisites of quality	1. Assurances of integrity
<p><b>Legal and institutional environment</b>                      No legislative documents explicitly mention the responsibility of the BOU to compile and disseminate the balance of payments statistics. UBOS, as empowered by the <i>Statistics Act</i>, is the principal data collecting and disseminating agency. Section 21 of the <i>Act</i> states that UBOS can delegate authority to an institution to compile and disseminate specified statistical data. UBOS has mandated the BOU to compile and disseminate BOP. Confidentiality is assured to reporters by the <i>Bank of Uganda Statute, 1993</i>; however, the information is not used solely for statistics purposes, as it is shared with the supervision department of the BOU. The ability of the BOU to collect information from nonfinancial institutions is limited to the foreign exchange transactions. Reporting requirements are going to be enhanced by implementing the <i>Foreign Exchange Act, 2004</i>.</p> <p><b>Resources</b>                      The BOU put in place an effective mechanism to ensure efficient use of resources. The current number of staff is not entirely adequate to meet the operational needs for compilation of BOP statistics. It also appears that currently some budgetary constraints impede dissemination of the balance of payments statistics and cause delays in publication.</p> <p><b>Relevance</b>                      The relevance of existing statistics is monitored by an advisory committee.</p> <p><b>Other quality management</b>                      The BOU management emphasizes the need of accurate statistics for informing the policymaking process and has set up consistent quality review procedures at the various stages of collecting, processing, and disseminating statistics.</p>	<p><b>Professionalism</b>                      The BOU rigorously upholds integrity in all its activities and implements a policy of attracting and motivating high level professionals. The choice of source data and design of the statistical collection are based on statistical considerations. The BOU Public Relations Department, in consultation with relevant departments, provides comments and clarifications to the media on the statistical issues.</p> <p><b>Transparency</b>                      There is no internal <b>GOVERNMENTAL</b> or other public access to the balance of payments statistics prior to their release. The terms and conditions under which statistics are collected, processed, and disseminated are available to the public on the BOU website. The BOU has not yet developed the standard procedure of giving advance notice of major changes in methodology or informing the public of new statistical collections in its statistical series, but it is considering providing such notice in the future in its publications and on its website.</p> <p><b>Ethical standards</b>                      The BOU maintains clear ethical guidelines for all its activities and accepts public scrutiny of all its transactions. The <i>BOU Terms and Conditions of Services and Staff Regulations</i>, with which staff are acquainted, states that employees are required to perform their duties with diligence and loyalty.</p>

Table 3a. Uganda: Assessment of Data Quality—Dimensions 2 to 5—National Accounts

2. Methodological soundness	3. Accuracy and reliability	4. Serviceability	5. Accessibility
<p><b>Concepts and definitions</b> The NA are based on the <i>System of National Accounts 1968 (1968 SNA)</i> but some concepts have been introduced from the <i>1993 SNA</i>. Plans are to move to the <i>1993 SNA</i> in the near future, when the accounts will be rebased with the help of a supply and use table (SUT).</p> <p><b>Scope</b> At present, the published tables are limited to current and constant price GDP and expenditure—less than those required for <i>1993 SNA</i> implementation. Production boundaries follow the <i>1968 SNA</i>. Full production accounts are not produced and some industry estimates lack sufficient detail. Biannually, household budget surveys provide a sound basis for estimating the level of agriculture, but in between these surveys, it is not certain that available data reliably reflect developments.</p> <p><b>Classification/sectorization</b> Classifications follow international standards.</p> <p><b>Basis for recording</b> Market prices are correctly used for valuations, and imports are available c.i.f. and f.o.b. Own-account subsistence production is correctly measured at farm gate values. Government transactions are recorded on a cash basis.</p>	<p><b>Source data</b> There have been recent surveys of business and the informal sector, but there is a major deficiency in agriculture statistics. Household surveys are conducted regularly.</p> <p><b>Assessment of source data</b> Household surveys include estimates of sample errors. Other data sources are comprehensively cross-checked to validate and ensure consistency.</p> <p><b>Statistical techniques</b> Production surveys are soundly based but not frequent enough. The base period is out of date and there is wide use of single deflation. There are plans to solve these deficiencies.</p> <p><b>Assessment and validation of intermediate data and statistical outputs</b> A number of studies have been undertaken to validate and reconcile intermediate data. Working groups are in place to ensure consistency with other datasets such as the GFS and the BOP.</p> <p><b>Revision studies</b> Estimation procedures are reviewed when revisions are made.</p>	<p><b>Periodicity and timeliness</b> Estimates for both calendar and June fiscal years are produced according to GDDS guidelines. Quarterly accounts are under development.</p> <p><b>Consistency</b> Consistency is promoted by using the commodity flow technique and the periodic compilation of supply and use tables. Expenditure and production are independently estimated. Discrepancies with other datasets are reconciled on a regular basis.</p> <p><b>Revision policy and practice</b> Revisions are done every June and November. This is not announced but assumed known by general practice. Provisional and revised data are not identified.</p>	<p><b>Data accessibility</b> The NA are published in detail in the annual <i>Background to the Budget</i>. This includes charts and commentary. They are later published on the website and in UBOS publications: <i>Key Economic Indicators</i> (quarterly) and the annual <i>Statistical Abstract</i>. There is no special NA release or preannounced schedule. Government has pre-access to the data, but this fact is not publicized.</p> <p><b>Metadata accessibility</b> There are no current metadata readily available and the metadata on the IMF's DSBB website are out of date. Basic information is available both in the <i>Uganda Facts and Figures</i> publication and on the website.</p> <p><b>Assistance to users</b> All publications include contact information, as does the website. Publication lists are included in <i>Uganda Facts and Figures</i>.</p>

Table 3b. Uganda: Assessment of Data Quality—Dimensions 2 to 5—Consumer Price Index

2. Methodological soundness	3. Accuracy and reliability	4. Serviceability	5. Accessibility
<p><b>Concepts and definitions</b> Concepts and definitions broadly conform to international standards and good practice. Commodity specifications are sufficiently detailed to measure prices.</p> <p><b>Scope</b> The weights are based on the 1997 Uganda National Household Survey (UNHS) covering all private households. Owner-occupied dwellings are excluded, and the index covers six major urban centers but excludes the rural areas.</p> <p><b>Classification/sectorization</b> Classifications used are the Classification of Individual Consumption by Purpose (COICOP) and the Central Product Classification, in line with international standards.</p> <p><b>Basis for recording</b> The UNHS, the source for the weights, measures transactions at market values. Product specifications are detailed enough for accurate measurement. Recording is done on an accrual basis, but secondhand products—relatively minor—are not measured net, through lack of sufficient data.</p>	<p><b>Source data</b> Price collection is well managed and supervised. The UNHS 1997 covered only nine months and excluded two areas because of security issues. Adjustments have been made to cover these gaps. The UNHS was scientifically based, although there was some problem with the method of selecting replacements for nonresponse.</p> <p><b>Assessment of source data</b> The UNHS data were assessed for undercoverage. Adjustments were made for a number of items—those commonly undercovered by such surveys—based on commodity flow analysis. Prices collected are routinely scrutinized.</p> <p><b>Statistical techniques</b> Imputations are based on the class mean approach and items permanently missing are replaced. The index is modified Laspeyres and the base needs updating.</p> <p><b>Assessment and validation of intermediate data and statistical outputs</b> Prices are carefully cross-checked. Adjustments to UNHS data were made as required.</p> <p><b>Revision studies</b> At the last rebase, the new weights were compared with the effective weights implied by the data.</p>	<p><b>Periodicity and timeliness</b> The monthly CPI is produced by the end of the month. As it is effectively centered around the 10<sup>th</sup> of the month, this is equivalent to a five-seven day lag. This is within GDDS requirements.</p> <p><b>Consistency</b> The CPI is internally consistent, available over an extended period, and consistent with the NA.</p> <p><b>Revision policy and practice</b> The CPI can be revised back to the previous month if prices are unavailable or late. These revisions are relatively minor. In such cases, notice is given. Revision studies are normally for internal use but the UNHS publications contain comparisons with previous surveys.</p>	<p><b>Data accessibility</b> The CPI is released at a news conference, simultaneously with a press release and a comprehensive monthly publication. The latter contains a release calendar for the year. No one other than essential UBOS staff is given prior access to the data.</p> <p><b>Metadata accessibility</b> Comprehensive recent metadata are not available. The metadata on the IMF's DSBB website are out of date.</p> <p><b>Assistance to users</b> At the time of the last rebase, a meeting was held with users to discuss items, weights, and methodology. Contact information is available and CPI data are on the UBOS website, which is user friendly. Publication lists are included in <i>Uganda Facts and Figures</i>.</p>

Table 3c. Uganda: Assessment of Data Quality—Dimensions 2 to 5—Government Finance Statistics

2. Methodological soundness	3. Accuracy and reliability	4. Serviceability	5. Accessibility
<p><b>Concepts and definitions</b> Compilation and dissemination of data are based on the recommendations of the <i>GFSM 1986</i>. Migration to the <i>GFSM 2001</i> has started.</p> <p><b>Scope</b> The general government sector consists of budgetary and extrabudgetary central government, a social security fund, and local government. The GFS data fully cover only budgetary central government and local government. Data are available on extrabudgetary central government and the social security fund, but they are not incorporated in the GFS.</p> <p><b>Classification/sectorizations</b> The source data are reported using a new chart of accounts that closely aligns with the classifications of the <i>GFSM 2001</i>.</p> <p><b>Basis of recording</b> The cash basis of recording is in accordance with recommendations of the <i>GFSM 1986</i>. Some domestic debt is valued at issue price rather than at the recommended face value. Some transactions are converted to the national currency using an average monthly rate rather than the recommended rate on the day of the transaction.</p>	<p><b>Source data</b> Comprehensive source data are available consistent with the requirements of <i>GFSM 2001</i> for budgetary central government and local government. Accounting data for extrabudgetary central government are available but the detail is insufficient for the compilation of GFS.</p> <p><b>Assessment of source data</b> Assessment and validation of source data are routinely undertaken and the data are reconciled with other sources.</p> <p><b>Statistical techniques</b> Source data based on administrative records of government are timely and do not rely on statistical techniques.</p> <p><b>Assessment and validation of intermediate data and statistical outputs</b> Authorities are aware of and investigate discrepancies and look for ways to improve the accuracy of the data.</p> <p><b>Revision studies</b> Revisions studies and analysis are performed routinely. Revisions in annual data are not carried through to the subannual data.</p>	<p><b>Periodicity and timeliness</b> Fiscal data periodicity meets GDDS requirements. However, GDDS timeliness requirements are not met. Quarterly budgetary central government operations data are released in the BOU's <i>Quarterly Economic Indicators</i>, the latest issue being for June quarter 2004 containing data for March quarter 2004. Central government debt is released 11 months after the reference year.</p> <p><b>Consistency</b> Although the authorities have undertaken much work on consistency within and between datasets, an adjustment line is required in financing to match the overall deficit/surplus.</p> <p><b>Revision policy and practice</b> Data are identified as revised, and revisions are footnoted. However, the revisions policy and practice and the results of revisions studies are not made available to the public.</p>	<p><b>Data accessibility</b> Aggregated data are released in publications and on websites of the MFPED, the BOU, and UBOS. Detailed data are available on request. No data are available classified according to the functional classification recommended in the <i>GFSM 1986</i>. The public is not advised of the release dates and availability of additional data.</p> <p><b>Metadata accessibility</b> The budgetary central government and central government debt metadata are limited to those on the IMF's DSBB website.</p> <p><b>Assistance to users</b> Agency contact details but no contact points are available in publications or on the websites. Lists but no catalogs of publications are available.</p>

Table 3d. Uganda: Assessment of Data Quality—Dimensions 2 to 5—Balance of Payments Statistics

2. Methodological soundness	3. Accuracy and reliability	4. Serviceability	5. Accessibility
<p><b>Concepts and definitions</b> In general, Uganda's BOP statistics follow the <i>BPM5</i>. An exception is the International Transactions Reporting System (ITRS), which covers foreign exchange transactions only. There are deviations from the definition of construction services and international reserves. The capital account is not clearly defined, and there are no explicit statistical discrepancies.</p> <p><b>Scope</b> It is broadly consistent with the <i>BPM5</i>. In principle, all transactions with nonresidents are covered, but there are substantial exceptions in services and financial accounts.</p> <p><b>Classification/sectorization</b> Transfers are not disaggregated into current and capital transfers. No proper split is available for compensation of employees and workers' remittances. Part of unidentified flows from private sector cash flows estimates are classified under other services.</p> <p><b>Basis for recording</b> Receipts for service exports are recorded when the exporter sells foreign exchange. Accrual of interest costs on a straight-line basis is applied for recording income on debt securities. The interest on loans of general government is recorded on a due for payment basis. Dividends are recorded net of taxes withheld.</p>	<p><b>Source data</b> Data sources are presently not entirely adequate. For several series, the data are projected forward from outdated data sources. The data collection program to compile balance of payments statistics is evolving. The survey framework is developing. The ITRS needs substantial improvements and redesign. Specific procedures have been developed to adjust data from various sources. Most survey data are not timely.</p> <p><b>Assessment of source data</b> For consistency checks, several data sources are used. The ITRS electronic data verification and processing are yet to be completed.</p> <p><b>Statistical techniques</b> Data compilation procedures are reasonably sound.</p> <p><b>Assessment and validation of intermediate data and statistical outputs</b> There is an ongoing reconciliation exercise for merchandise trade and external debt data; however, there is no bilateral data reconciliation.</p> <p><b>Revision studies</b> Revision due to methodological changes are analyzed for internal discussions, but information on revision is not used to refine data collection programs.</p>	<p><b>Periodicity and timeliness</b> Periodicity follows GDDS dissemination requirements, but the publication time of 9–16 months is not consistent with GDDS recommendations.</p> <p><b>Consistency</b> In general, quarterly and annual balance of payments statistics are consistent with each other. However, an important indicator of consistency—net errors and omissions—is not properly distinguished. Financial account transactions and changes in stocks in the international investment position are reconciled, but the results of the reconciliation are not disseminated. Some discontinuities in the balance of payments component time series are not indicated and not explained. Statistics are reconcilable with those obtained through other statistical frameworks.</p> <p><b>Revision policy and practice</b> There is no written policy on revisions. Revisions to balance of payments statistics do not have an established schedule, but they are made whenever new source data become available. The provisional status of the data is indicated.</p>	<p><b>Data accessibility</b> Statistics are presented in a way that facilitates proper interpretation. Long-time series are provided upon request. Data are released simultaneously to all interested parties, but not according to a preannounced schedule. Nonpublished but nonconfidential balance of payments subcomponents are made available upon demand.</p> <p><b>Metadata accessibility</b> The detailed description of the balance of payments concepts, sources, and methods is posted on the BOU website. The absence of a separate publication of the balance of payments statistics limits the level of detail that can be adapted to users' needs.</p> <p><b>Assistance to users</b> A contact person is identified on the DSBB. Arrangements have been established within the BOU to ensure that any queries received by that contact are properly directed. Information on published documents is available on the BOU website.</p>

### **III. STAFF'S RECOMMENDATIONS**

10. Based on the review of Uganda's statistical practices on four datasets, discussions with the three data producing agencies, and survey responses from data users (see Appendix III of the Detailed Assessments volume), the mission has the following recommendations. They are designed to increase further Uganda's adherence to internationally accepted statistical practices and would, in the mission's view, enhance the analytical usefulness of Uganda's statistics.

#### **Cross-cutting recommendations**

- Strengthen the mandate for the BOU and the MFPED for collecting, compiling, and publishing their respective datasets; provide for a sound legal basis for data sharing among data-producing agencies; and for strengthened reporting requirements.
- Undertake a review of data dissemination practices, addressing, in particular, provision of current and comprehensive descriptions of sources and methods.
- Develop sound revision policies and practices, and make them known to the public.

#### **National Accounts**

- Give UBOS its own budget line, and have its budget subject to parliamentary approval.
- Give UBOS a budget sufficient to effectively implement the activities outlined in its five-year plan.
- Undertake an agriculture census supplemented by annual sample surveys.
- Undertake economy-wide business survey at least every five years, supplemented by annual sample surveys.
- Develop separate estimates for the finance industry.
- Release national accounts in news release format with accompanying text on economic performance and reason for revisions.

#### **Consumer Price Index**

- Expand and update the coverage of the index to cover the rural areas.
- Update the reference and weights base as soon as possible to 2003–2004.

### **Government Finance Statistics**

- Compile and disseminate GFS data for extrabudgetary central government and the National Social Security Fund.
- Disseminate budgetary central government operations and local government data in the *GFSM 2001* format.
- Consolidate and disseminate GFS data for central government and general government.
- Improve the accessibility of data by (1) releasing data on a more timely basis; (2) providing contact points, and (3) advising availability of additional series.
- Migrate to the *GFSM 2001*.

### **Balance of Payments Statistics**

- Ensure adequate resources with a view to improving balance of payments data.
- Complete the planned conversion of balance of payments statistics into *BPM5*, resolving existing problems with definitions, scope, and classifications.
- Improve the accuracy and timeliness of source data by strengthening the ITRS, and providing for better integration of the ITRS in the balance of payments compilation process.
- Refine the surveys frameworks, including those for the private capital flows survey to reduce respondent burden, while maintaining the information required.
- Improve trade data by incorporating the results of the Survey of Informal Cross Border Trade and greater use of partner country data sources for verification purposes.
- Improve dissemination media and format by launching a separate BOP statistics publication with a greater level of detail.
- Develop new source data and estimation techniques to ensure coverage in the BOP statistics of the following components: (1) export of freight and import of passenger transportation; (2) compensation of employees; (3) direct investment abroad; (4) the portfolio investment, assets; and (5) financial derivatives.