

# MAMS Debugistan SAM: A Description

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# Social Accounting Matrix

- The basic accounting structure and much of the underlying data of MAMS is derived from a Social Accounting Matrix
  - base year is 2009
- A MAMS SAM has unconventional features related to
  - explicit treatment of financial flows
  - detailed disaggregation of sectors for MDG- and education-related services.

# Steps in the Uganda SAM Building Process

1. Construction of a MacroSAM
  - national accounts, government budget, and the balance of payments
2. Disaggregation of the MacroSAM into a matrix with a large sectoral breakdown (MicroSAM) suitable for the calibration of MAMS
  - use data in MacroSAM as control totals
  - disaggregate accounts for activities, commodities, factors, institutions
3. Adaptation of the MicroSAM to make it suitable for the calibration of MAMS
  - additional disaggregations

# Debugistan MacroSAM 2009; bn. LCU

	act		com		f-lab	f-cap	hhd	gov	row	tax-vat	tax-com	tax-imp	tax-dir	int-dom	int-row	cap-hhd	cap-gov	cap-row	inv-prv	inv-gov	dstk	to*	
act		54,640																				54,640	
com	22,532					27,856	3,374	7,148											6,219	1,890	82	69,101	
f-lab	9,273							0														9,273	
f-cap	22,834							0														22,834	
hhd			9,112	22,459			1,230	2,286						327									35,413
gov				11	103			912	1,251	1,070	479	1,406											5,232
row	11,660		161	364	1,033	0									77								13,296
tax-vat		1,251																					1,251
tax-com		1,070																					1,070
tax-imp		479																					479
tax-dir					1,406																		1,406
int-dom							327																327
int-row						18	59																77
cap-hhd					4,998													450					5,448
cap-gov							242											856					1,890
cap-row								2,951															2,951
inv-prv															4,574		1,645						6,219
inv-gov																	1,890						1,890
dstk																		82					82
total	54,640	69,101	9,273	22,834	35,413	5,232	13,296		1,251	1,070	479	1,406	327	77	5,448	1,890	2,951	6,219	1,890	82			

# Debugistan MAMS SAM: Data Sources

- The main sources of information were
  - national accounts
  - balance of payments
  - government data
    - budget and recurrent incomes and expenditures
  - supply and use tables
  - sectoral GDP for the year 2009
    - intermediate consumption and value added with reasonable sectoral disaggregation; necessary to update the supply and use tables

# Accounts in the Debugistan SAM for MAMS

<b>Sectors (24)</b>	<b>Sectors (24) -- cont.</b>	<b>Interest payments (2)</b>
<i>Private (17)</i>	<i>Government (7)</i>	Domestic interest payments
Agriculture	Primary education	Foreign interest payments
Flowers	Secondary education	
Coffee	Tertiary education	<b>Institutions (3)</b>
Tea	Health	Hosehold
Fishing	Water and sanitation	Government
Mining	Other infrastructure	Rest of the world
Other food	Public administration	
Beverages and tobacco		<b>Capital accounts (3)</b>
Textiles	<b>Factors of Production (12)</b>	Hoseholds
Petrochemical	Unskilled labor	Government
Other manufactures	Semi-skilled labor	Rest of the world
Electricity	Skilled labor	
Water and sanitation	Private capital	<b>Investment accounts (9)</b>
Primary education	Land	<i>Private (2)</i>
Secondary education	Government capital (7)	Gross fixed capital formation
Tertiary education		Stock changes
Health	<b>Tax accounts (3)</b>	<i>Government (7)</i>
Other services	Commodity taxes	Primary education
	Import taxes	Secondary education
	Direct taxes	Tertiary education
		Health
		Water and sanitation
		Other infrastructure
		Public administration

# Macro Indicators Derived from SAM

INDICATOR	GDPshr
Absorption	112.9
Consumption - private	79.7
Consumption - government	9.7
Investment - private	17.8
Investment - government	5.5
Stock change	0.3
Exports	20.6
Imports	33.5
GDP at market prices	100.0
Net indirect taxes	8.1
GDP at factor cost	91.9

# Government Receipts and Spending

INDICATOR		GDPshr
Receipts	Direct taxes	4.0
	Import tariffs	5.9
	Export taxes	0.0
	Other indirect taxes	2.2
	Private transfers	0.3
	Foreign transfers	2.6
	Factor income	0.0
	Domestic borrowing	2.3
	Foreign borrowing	2.5
	Total	19.9
Spending	Consumption	9.7
	Fixed investment	5.5
	Stock change	0.0
	Private transfers	3.6
	Foreign transfers	0.0
	Domestic interest payments	0.9
	Foreign interest payments	0.2
	Domestic capital transfers	0.0
	Total	19.9



# Balance of Payments

INDICATOR		GDPshr
Outflows	Imports	33.5
	Private transfers to RoW	3.0
	Official transfers to RoW	0.0
	Factor income to RoW	1.6
	Net interest income of RoW	0.2
	Total	38.2
Inflows	Exports	20.6
	Private transfers from RoW	6.5
	Official transfers from RoW	2.6
	Factor income from RoW	0.0
	Government borrowing	2.5
	Private borrowing	1.3
	FDI	4.7
	Total	38.2

# Sectoral Structure in SAM

SECTOR	VAshr	PRDshr	EMPshr	EXPshr	EXP-OUTshr	IMPshr	IMP-DEMshr
agr	29.3	36.0	65.4	43.3	13.9	9.5	7.2
ind	4.5	11.3	6.6	25.3	25.8	60.4	62.5
svc	66.2	52.8	28.0	31.4	6.8	30.1	10.3
svc non-gov	58.0	45.6	24.3	30.7	7.7	25.9	10.3
svc gov	8.2	7.1	3.7	0.7	1.0	4.2	10.0
total	100.0	100.0	100.0	100.0	11.5	100.0	19.9