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A Strategy for Implementation of the Updated *System of National Accounts 1993*

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Introduction

1. At its thirty-eighth session, the Statistical Commission asked the Intersecretariat Working Group on National Accounts (ISWGNA) to submit a strategy for implementing the updated *System of National Accounts 1993 (1993 SNA)*. Along with the first part of the updated *System*, comprising the first 17 of 28 chapters, the ISWGNA submitted an implementation strategy in its report to the thirty-ninth session of the Statistical Commission. The ISWGNA's proposed strategy is based on regional consultations undertaken by the member organizations of the Intersecretariat Working Group on National Accounts during 2006 and 2007, reflecting user and producer perspectives. This paper elaborates on the strategy the ISWGNA outlined in its report. The action plan for an implementation strategy can be seen to have complementary program design and program governance components.² This paper focuses on some elements of the program design component. Some elements of the program governance component for the action plan can be found, *inter alia*, in the paper for this Conference on the DFID Phase II project.

2. The ISWGNA strategy takes into account the different levels of implementation of the *1993 SNA* in countries. It notes that the existing modalities of the strategy, as elaborated in Section III below, will continue to serve more advanced statistical systems as they implement the new features of the updated *1993 SNA*. However, the new strategy places greater emphasis on building institutional capacity and basic source data for less advanced statistical systems and, in particular, on coordinating the efforts of the often multiple technical cooperation agencies working with individual countries and regional organizations on statistical capacity building.

3. To ensure effective coordination, we suggest in Section IV that the *SNA* implementation strategy be based on an internationally accepted approach of managing for development results, which emphasizes strategic planning, calls for the coordination of program monitoring and reporting and promotes better data for better results to strengthen the national and international statistical systems.

4. As part of harmonizing the reporting on national implementation interventions, Section IV presents, by way of suggestion, a common structure for organizing project information across multiple technical cooperation agencies with the objective to minimize any additional documentation burden on each participating agency.

² The program design component of the action plan comprises the framework consistently describing the inputs, tasks, deliverables, and outcomes across capacity building projects under the national accounts implementation program. The program governance component of the action plan comprises the modes for setting agreements among collaborators and other stakeholders in capacity building work. It also specifies the frequency and format of project tracking reports within the program design framework that hold stakeholders accountable for their agreed roles in achieving project objectives and that inform stakeholders of project status.

5. Section V concludes by presenting five modalities and four strategic elements of effective coordination of an elaborated SNA implementation strategy that could guide developing the project design component of an action plan for this Conference on “*International Outreach and Coordination on National Accounts for Sustainable Growth and Development.*”

I. Where countries stand

6. The latest assessment on the level of implementing the *1993 SNA* is based on the reporting of national accounts statistics by countries to the UNSD through its National Accounts Questionnaire (NAQ). The response rates of 162 countries out of the 192 member countries to the NAQ in recent years (from 2002 to 2006) reflect an almost 100 per cent response from developed countries and transition economies and 90 per cent from developing economies excluding Africa. For Africa, the reporting level is 62 per cent (with 20 out of the 53 countries not reporting their national accounts statistics to the UNSD). In terms of the scope of data compilation reported, the assessment also shows that almost 100 per cent of developed countries, 73 percent of transition economies and almost 60 per cent of developing countries have reached the milestone 2 level³ in 2006. This measure of milestone 2 indicates that the country at least reports value added by industries and final expenditures on Gross Domestic Product (GDP), either in current or constant prices, and Gross National Income (GNI). In terms of the conceptual compliance with the *1993 SNA* as compared to the *1968 SNA*, all developed and transition economies reported to have adopted the *1993 SNA*, in contrast to only 53 per cent of the developing countries. Of the reporting developing countries, this conceptual compliance ranges from 60 percent in Africa and Asia, to 50 per cent in Latin America and to 11 per cent in Oceania.

7. In addition to the implementation assessment of the UNSD, the IMF has been using the Data Quality Assessment Framework (DQAF) instrument to assess countries’ statistical practices in national accounts, disseminating the results as data modules of the Reports on Observance of Standards and Codes (ROSCs). As of 2007, data module ROSCs are published for 78 countries (see <http://dsbb.imf.org/Applications/web/dqrs/dqrsroscs/>). The *1993 SNA* is the imbedded standard of the national accounts DQAF, and thus the data ROSC measures the quality dimension of the *1993 SNA* implementation. The practices in many of the assessed countries are not in full observance of best practices regarding source data and statistical techniques as well as resources to support the national accounts work.

8. Regional consultations in 2006 and 2007 underlined five factors as key impediments to the implementation of the SNA that need to be addressed in developing the implementation strategy:

³ Report of the Intersecretariat Working Group on National Accounts to the thirty-fifth session of the Statistical Commission, document E/CN.3/2004/10.

- (a) Staff resources: number of staff and training are insufficient, staff turnover is too high and recruitment efforts are insufficient;
- (b) Coordination among technical assistance and training providers could be better;
- (c) Training could be more pragmatic;
- (d) Source data need strengthening, particularly in developing countries, including those for the informal sector to measure household production and related employment;
- (e) Good quality national statistics are not well promoted.

II. SNA implementation: from an integration framework to institutional capacity building and basic source data

A. Retrospective: Organizing existing source data into the 1993 SNA integration framework

9. With the implementation of the *1993 SNA*, the member organizations of the Intersecretariat Working Group on National Accounts mainly focused on establishing the SNA “integration framework” in countries, compiling the System’s indicators and tables using existing data sources and institutional arrangements. More specifically, the ISWGNA’s *1993 SNA* implementation strategy, submitted to the Statistical Commission in 1994, consisted of four modalities for transferring national accounts standards and expertise internationally:

- (a) The organization of meetings, training seminars and workshops supported national accounts implementation since the issue of the *1993 SNA*.
- (b) The provision of technical cooperation advanced the use of the *1993 SNA* integration framework in countries’ systems of economic statistics through advisory missions and working directly with the staff of national offices.
- (c) A series of manuals and handbooks were published comprising methodological guides, which mainly elucidated the integration framework of the national accounts and price statistics.
- (d) The sponsorship of research supported the implementation of SNA concepts and its satellite accounts, and the related methodological guidelines.

B. Prospective: Addressing institutional capacity and basic source data

10. Drawing from the regional outreach seminars undertaken by member organizations of the ISWGNA in 2006 and 2007, the assessments of reporting on NAQs to the UNSD, and the IMF data quality assessments of countries’ national accounts, the ISWGNA proposes to retain, but refocus, the four modalities of the SNA implementation strategy. In addition, the message from the regional seminars highlights the important role of statistical advocacy in sustaining national support for viable economic statistics and national accounts programs (impediment (e) to national accounts implementation noted in section II). Therefore, the ISWGNA suggests adding statistical advocacy as a fifth implementation modality.

Technical cooperation and training

11. For advanced statistical systems, a productive strategy has already been initiated for implementing the *1993 SNA Rev.1*. According to the report of the October 2007 meeting of the OECD National Accounts Working Party, all OECD countries plan to implement the *1993 SNA Rev.1* by 2015. For developing countries, implementing the updated *1993 SNA Rev.1* still is, in large measure, implementing the *1993 SNA*. Technical cooperation and training are two modalities closely interrelated. In order to meet the challenges of the next decade of national accounts development, training and technical cooperation activities need to give greater emphasis on institutional capacity building and development of data sources.

12. Training and technical cooperation programs will be developed with direct country involvement, with the aim to provide ownership and strategic guidance on planning and subsequent programming, monitoring and reporting. The training and technical cooperation will raise awareness of the critical role of integrating statistical capacity building in national planning and programming cycles, securing resources to sustain the statistical programs supporting the national accounts and related basic economic statistics programs. Moreover, this training and technical cooperation will share and promote best practices on results based management approaches for national statistical offices.

13. The training program will be implemented mainly through the organization of meetings, training seminars, and workshops in organization and management, national accounts and basic statistics (including economic, environment and financial statistics) as well as their application for evidence based policy making under the principles of the management for development results. Actively pursuing these initiatives at a (sub) regional level should enable regional organizations and their member countries to share peer-to-peer experiences in developing sustainable economic programs.

14. Moving toward the development of a coherent strategic management approach which delivery is shared across the national and international programs would be a significant step in promulgating best practices in the elements of the statistical process the international guidance addresses. Much of the focus of technical cooperation of the SNA implementation program to date has been on using existing data sources and staff to implement the integration framework. In contrast, training and technical cooperation needs to give more emphasis than in the past to (a) the operational subjects such as reflecting the national accounts integration framework in design of business registers and surveys and administrative information systems to generate relevant source data (bearing on the registers/frames and surveys' elements of the process) and (b) the institutional processes and structures (bearing on interagency agreements, creating advisory committees, strengthening the legislative and regulatory framework on data sharing and emphasizing statistical capacity building in the strategic planning, coordination and programming frameworks at national and international levels).

15. Best practices have shaped strategic planning frameworks. Examples of existing initiatives are the PARIS 21's support to countries to elaborate their National Strategy for Development of Statistics (NSDS), the United Nations country teams' (UNCTs) engagements in strengthening country analysis and the preparation of United Nations Development Assistance Frameworks (UNDAFs) as well as the World Bank's Statistical Capacity Building (STATCAP) program in providing financing for building statistical capacity. Another example is the IMF's recent work to incorporate statistical development programs into Poverty Reduction Strategy Papers and thus into medium-term public expenditure planning.

16. Overall, technical assistance for the implementation of the updated *1993 SNA* needs to focus more than in the past on improving coordination among technical and financial development partners. This should encompass country-level and international coordination of technical cooperation.

Manuals and handbooks

17. The publication of a series of manuals and handbooks will support the implementation of the updated *SNA*. These methodological guides will provide practical compilation guidance on basic economic, financial and environmental statistics as well as address the data quality and dissemination issues. Moreover, guidance will be provided on the integration of the balance of payments, financial and environment statistics in the national accounts statistics. This latter guidance should take into account that the process of updating the *1993 SNA* has striven to maintain harmonization with other international standards, for example, with the update of the IMF *Balance of Payments and International Investment Position Manual*.⁴ The relevant changes now need to be reflected in updated handbooks and manuals on national accounts and basic statistics.

18. Responsibilities for the preparation of the manuals will be shared among the member organizations of the ISWGNA.

19. Moreover, there is a need to make the methodological guides available in all official languages. Experience and feedback from the countries have shown that lack of availability of guides in languages other than English significantly slows implementation.

Research

20. Applied research will be undertaken under the leadership of the member organizations of the ISWGNA as part of and support to the implementation of concepts from the updated *1993 SNA* and its satellite accounts. Given rapid technological changes and financial innovations, research needs to be pursued as a continuous activity to ensure the quick and robust implementation of the existing and newly agreed statistical recommendations as a first priority.

⁴ The IMF Committee on Balance of Payments Statistics (BOPCOM) is developing a strategy for the implementation of BPM6. At its meeting in October 2007, BOPCOM agreed on the necessity of coordinating with those implementing the 1993 SNA Rev 1, particularly on cross-cutting issues, such as goods for processing and merchanting.

21. Research should continue also on the development of new concepts to meet new measurement challenges, as laid out in the SNA long-term research agenda. This long-term research agenda was discussed and supported at the March 2007 meeting of the Advisory Expert Group (AEG). Commenting on the nature of the work that will be needed to carry the research program forward, the AEG recommended that the list of possible topics on the research agenda be prioritized, with only a few (three to five) issues on the forefront at any given time. The open-ended list of issues on the long-term research agenda is posted for reference, comments and suggestions for additional topics at <http://unstats.un.org/unsd/sna1993/research/rissueList.asp>.

Advocacy

22. Promoting good quality national accounts statistics is essential in establishing a sound macroeconomic policy within a coherent medium-term budgetary framework. This promotion should be achieved through the development of a communication strategy about the overarching framework of the System of National Accounts in integrating trade, income and financial flows between the domestic economy and the rest of the world and the production, income, accumulation and financial accounts and related sectoral balance sheets. With this statistical integration of basic statistics with macroeconomic accounts, a coherent set of statistics and indicators can be derived for evidence-based policy formulation for a sustainable development at regional, national and international levels.

23. As an integral component of the implementation strategy, advocacy aims to support an ongoing dialogue among statistical producers, the various levels of government, the business sector, the academic community, and the general public about user needs for official statistics and the progress in meeting those needs. This recurrent communication can be established through targeted workshops, conferences, press releases and promotional materials that highlight the benefits of good quality official statistics in general, and national accounts in particular. These regular engagements between the producers of statistical outputs and the providers of basic data on one hand and the users of national accounts on the other will reinforce a better funded and more effective national accounts program that provides reliable data for an evidence-based economic policy.

III. A coordinated approach to SNA implementation

A. Context for effective coordination

24. Executing the SNA implementation program requires a statistical development strategy both at the national and international levels based on an internationally agreed results-based management framework. Moreover, at the national and international level, coordination is required for the programming, monitoring and reporting of the actual implementation of the program. Within this context of a capacity building program for the implementation of the SNA, a sustainable statistical system should be put in place to

collect and disseminate an agreed set of national accounts and economic statistics for dissemination and use at the national and international levels in support of a sustainable development strategy.

25. With effective coordination between countries and development partners in the implementation program being an essential prerequisite for success, best practices of other international statistical programs (e.g. Millennium Development Goals (MDGs) and the International Comparison Program (ICP)) could be used. These best practices identified the need for the adoption, alignment and harmonization of the following four strategic elements at national and international levels:

- an approach of managing for development results: “better data for better results”;
- emphasis on strategic planning for the development of national accounts and related basic statistics;
- coordination of programming, monitoring and reporting to strengthen the statistical infrastructure of economic statistics; and
- improvement of the national and international statistical systems.

B. Managing for development results: better data for better results

26. The approach of managing for development results builds on the principles set by the development community in the domains of country ownership and the harmonization and alignment of actions of development partners. More specifically, these principles can be summarized as follows: (i) adoption of national strategies and alignment of international cooperation programs; (ii) harmonization of reporting procedures by partner countries and development partners; (iii) advancement of national and international statistical systems for better data for better results.

C. Emphasizing strategic planning for the development of national accounts and related basic statistics

27. Best practices are readily available on how to develop strategic planning frameworks for the development of statistics. One example is the PARIS 21’s guidelines for the elaboration of National Strategies for the Development of Statistics (NSDSs). The United Nations Development Assistance Frameworks (UNDAFs) as well as the World Bank’s Country Assistance Strategies and Poverty Reduction Strategy Papers are other examples of documents that encourages engagements in strengthening country analysis.

28. These strategic planning frameworks provide a common information set with national objectives and a program of actions to address weaknesses in the existing statistics, in the human and financial resource bases, in the basic source data, and in the effectiveness of advocacy for statistics within the government and with users.

29. Moreover, the strategic planning frameworks provide a well organized information base for both international organizations (in fact, it is a prerequisite for entering the World Bank’s STATCAP lending program) and bilateral donors to assess the effectiveness and efficient allocation of their technical cooperation efforts across

countries. For individual countries, information organized using a standard schema allows countries to coordinate nationally funded work with work funded by international organizations and bilateral donors. Both types of coordination are essential for effective statistical capacity building programs. By way of example, an outline of the envisaged information system is provided in Annex 1 based on a stylized statistical production model and a widely known data quality framework.

D. Coordinating the programming, monitoring and reporting to strengthen the statistical infrastructure of economic statistics

30. At the national level, the strategic planning framework should be operationalized by integrating the programming, monitoring and reporting to strengthen the statistical infrastructure with the national planning, programming, budgeting and reporting cycle of the country.

31. For coordination purpose at the international and national levels, a reporting format on the performances of the national and international programs and their impact and outcomes should be aligned. As indicated, Annex 1 provides a suggested structure for organizing the information base. The member organizations of the ISWGNA, with the assistance of experts and partner countries, will review and work out the existing and future formats to establish a common knowledge base linking national, regional and international actions.

32. For the access to a common information base to be helpful, the information base should be updated frequently. Recipient countries, bilateral and international partners in the development assistance program should be informed of those updates. Maintaining a current program database can be overwhelming if the burden is placed on any one participant, but can be much more manageable if each partner records information relevant to its own activities in an information system that uses standard structures and periodically merges the datasets to construct program-wide views of the project status.

33. Both national and international partners would benefit from periodic coordination meetings to review the progress on the modalities of the implementation program. In this context the coordination would benefit from a formal international coordination group consisting of international agencies and experts from recipient and donor countries.

34. A good example of a recognized coordination group is the Inter-Agency and Expert Group (IAEG) on MDG Indicators, which brings together a number of international agencies, government agencies, national statistical offices, bilateral and multilateral donors and expert advisers.

35. The terms of reference of the coordination group could be, again by way of example, drawn up on similar lines as that of the IAEG: to set priorities and strategies to support countries in data collection, analysis and reporting; to monitor progress of the programs and projects; and to review, define and draft methodologies and technical issues. This work could be undertaken through thematic sub-groups and through other inter-agency mechanisms bringing together specialized agencies in the various fields covered.

36. In addition, as in the case of other international programs like the MDG and the International Comparison Program (ICP), an agreed international timetable should be drawn up. The timetable could consider 2010 as the baseline benchmark of the national and international assessment of the status of national accounts and economic statistics in the implementation program. A mid-term review of the implementation program could be conducted in 2015 (by when OECD countries have implemented the updated *1993 SNA*) and a final review scheduled for 2020. This timetable for the next ten years would put the complementary national and international data sets in perspective for managing growth and jobs with a sustainable development strategy.

E. Improving the national and international statistical systems

37. A critical aspect of obtaining better results is the strengthening of the national and international statistical systems to produce better data, i.e. achieve a timely dissemination of quality statistics.

38. At the national level, the effectiveness of the statistical system should be enhanced through user consultations and by tailoring the dissemination to user needs. Moreover, effective national coordination should be pursued through the strengthening of institutional frameworks and adoption of an integrated approach to the production of economic statistics based on international standards and related recommendations with appropriate adaptation to the national circumstances.

39. The international statistical system should adopt a unified implementation strategy for the implementation of the updated *1993 SNA* of which the strengthening of the statistical infrastructure and the collection and reporting of basic statistics should be key components. The latter would require a deliberate effort to provide effective coordination, support documents, training, common software tools and common quality assessment frameworks for the statistical input process (e.g. business registers and other frames, surveys and administrative data) and institutional capacity while ensuring their integration with statistical output process (application of integration frameworks and standardization of dissemination and reporting).

IV. Conclusions

40. The four broad modalities — the organization of meetings, training seminars and workshops; the delivery of technical cooperation; the preparation of manuals and handbooks; and the sponsoring of research — through which the members organizations of the ISWGNA have assisted their member countries with the implementation of the *1993 SNA* continue to be relevant in considering the implementation of the updated *1993 SNA*. For advanced statistical systems without serious capacity limitations, these will continue to be effective implementation modalities.

41. For less advanced statistical systems, the updated *1993 SNA* implementation strategy should refocus on the various stages of the statistical production process prior to the integration of the data into the national accounts — the collection and processing of basic

source data and its institutional context — to improve the quality of national accounts published in the updated integration framework. In countries with limited statistical capacity a fifth modality — advocacy — will also be needed in the implementation of the updated *1993 SNA* to secure funding for building capacity and expertise.

42. Based on the lessons learned from international statistical programs like the MDG and ICP programs, technical cooperation programs need to be built on an internationally agreed management for development results framework. This framework forges collaboration and coordination among countries and development partners and stimulates working together in strengthening the statistical systems at the national and international levels. Critical strategic elements of the framework include the alignment and harmonization of strategic planning frameworks, coordination for programming, monitoring and performance reporting and alignment and harmonization of the national and international statistical systems.

43. The effective coordination of capacity building programs among the national and international partners depends on a common information base to enhance communication. Annex 1 to this implementation strategy suggests using a statistical production process as an information model augmented with a widely known data quality framework.

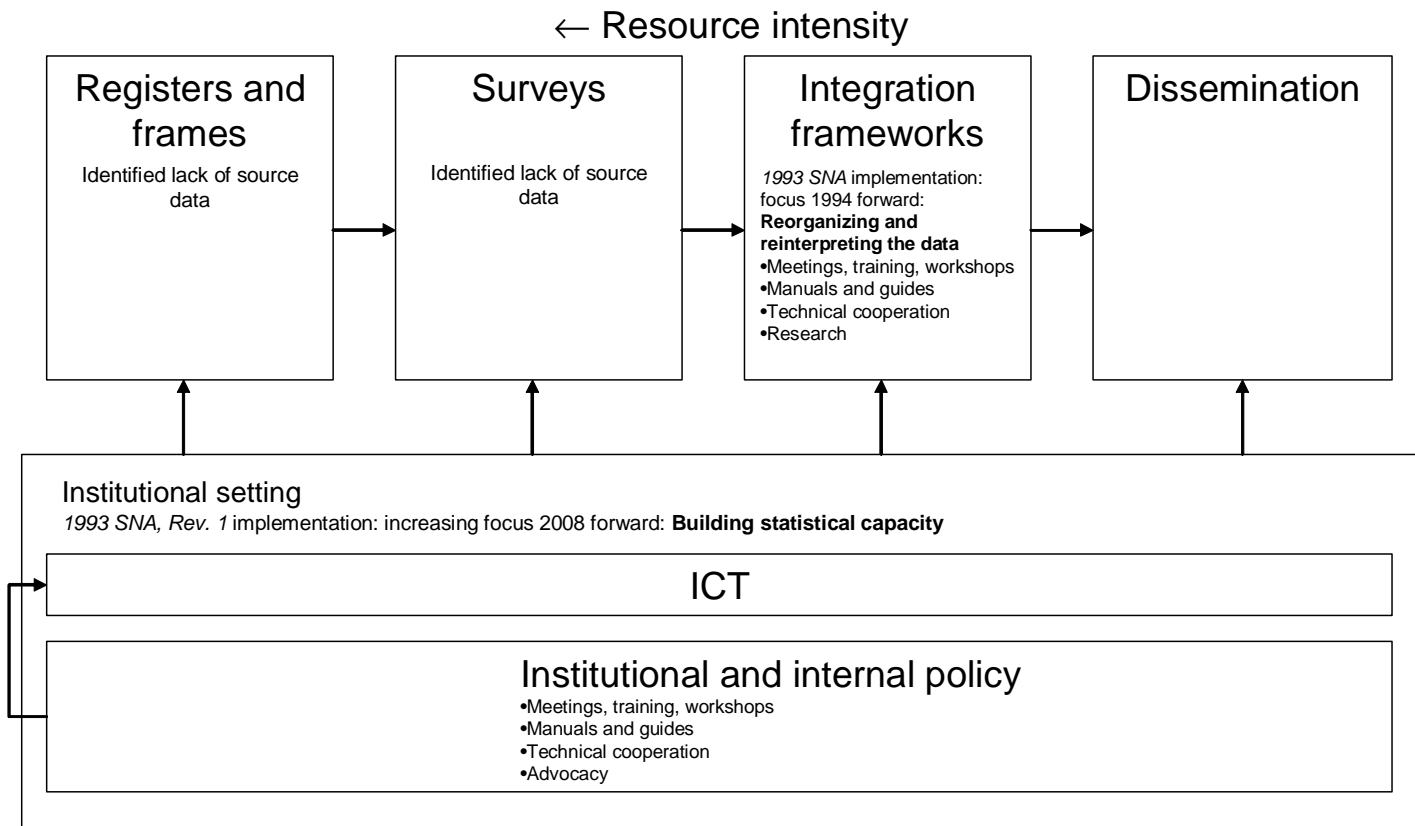
Annex 1: Structuring information of statistical capacity building programs for national accounts

A. Statistical production process

1. Information organized according to stage of the statistical production process organizes remedial actions—application of national and donor inputs—to effectively alter and build the capacity of faltering statistical systems. The structure of the information base for the SNA implementation program could be arranged according to a set of building blocks of the statistical production process. The foundation block comprises the institutional setting, containing the administrative and legal framework, staff, technology, and financial resources. The second block comprises the registers and frames of statistical units from which administrative and survey source data are collected, the third block comprises administrative and statistical surveys, the fourth block comprises the integration frameworks, organizing and summarizing the source data into statistical indicators focused on user needs, and the fifth block is the dissemination of the statistical indicators to users.

2. Figure 1 illustrates the five blocks of the statistical production process.

Figure 1. Statistical Production Process



B. Combining the statistical production process — action, with the data quality framework — result

3. Another example of structuring program information is the Data Quality Assessment Framework or DQAF whereby data quality indicators are used to measure the outcomes of statistical production. These evaluations of national statistical systems by the IMF are called data Reports on the Observance of Standards and Codes (ROSCs).

4. The DQAF comprises six broad dimensions⁵ which break down into 22 elements that group 51 detailed indicators.⁶ In countries where SNA implementation has been limited, the factors most referenced in ROSC evaluations are indicators for Prerequisites for quality that consists of:

DQAF element 0.1 Legal and institutional environment,

0.1.1 The responsibility for collecting, processing, and disseminating the statistics is clearly specified.

0.1.2 Data sharing and coordination among data producing agencies are adequate,

and DQAF element 0.2 Resources,

0.2.1 Staff, facilities, computing resources, and financing are commensurate with statistical programs.

Other areas of concern often cited were the following indicators of Accuracy and reliability of:

DQAF element 3.1 Source data

3.1.1 Source data are obtained from comprehensive data collection programs that take into account country-specific conditions.

3.1.2 Source data reasonably approximate the definitions, scope, classifications, valuation, and time of recording required.

3.1.3 Source data are timely.

5. Table A1 illustrates how these dimensions/elements/indicators of quality would map into the statistical production process of Figure 1 using illustrative shading to show areas of concentration in project documentation. It is critical to note that individual projects will focus on different stages of production to improve different aspects of data quality,

⁵ Prerequisites of quality, methodological soundness, accuracy and reliability, serviceability, and accessibility.

⁶ See <http://dsbb.imf.org/Applications/web/dqrs/dqrsdqaf/>.

and thus will populate with project documentation only those shaded areas that are project-relevant. The framework more effectively organizes but does not add to critical project documentation.

6. In Table A1, DQAF dimension 0, prerequisites of quality, maps to the institutional setting blocks, ICT and Institutional and internal policy. DQAF dimension 3, accuracy and reliability, especially element 3.1 which groups quality indicators on data sources, maps to the Registers and frames and Surveys process blocks. Table A1 also provides some indicative mappings of the other four dimensions of the DQAF.

7. The advantage of this structure, if implemented by national and international partners, is that aggregation is greatly simplified for viewing activity across projects for given agencies and/or given countries, as well as aggregation across agencies for given projects for given countries. Information aggregated in the first instance allows agencies with projects in multiple countries to see all of their activity worldwide in national accounts projects. This greatly facilitates identifying successful country projects and setting priorities. Information aggregated in the second instance allows country authorities to see the full extent of projects resourced by multiple agencies as well as their own governments. This greatly facilitates identifying duplicative technical cooperation activities and redirecting scarce resources. These program/project views are permitted under an agreement that all partners in national accounts capacity building projects adopt the same topical classification of project documentation.

Table A1. Data Quality and Statistical Production Schema of a Common Information Base for Statistical Capacity Building

Data quality schema ↓		Statistical production schema →				
Data quality dimension	Data quality element	Institutional setting	Registers and frames	Surveys	Integration framework	Dissemination
0 Prerequisites of quality	0.1 Legal and institutional environment					
	0.2 Resources					
	0.3 Relevance					
	0.4 Other quality management					
1 Assurances of integrity	1.1 Professionalism					
	1.2 Transparency					
	1.3 Ethical standards					
2 Methodological soundness	2.1 Concepts and definitions					
	2.2 Scope					
	2.3 Classification/ sectorization					
	2.4 Basis for recording					
3 Accuracy and reliability	3.1 Source data					
	3.2 Assessment of source data					
	3.3 Statistical techniques					
	3.4 Assessment of outputs					
	3.5 Revision studies					
4 Serviceability	4.1 Periodicity and timeliness.					
	4.2 Consistency					
	4.3 Revision policy and practice					
5 Accessibility	5.1 Data accessibility					
	5.2 Metadata accessibility					
	5.3 Assistance to users					