

DEVELOPMENT CO-OPERATION DIRECTORATE  
DEVELOPMENT ASSISTANCE COMMITTEE

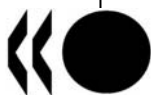
## DAC STATISTICAL REPORTING DIRECTIVES

*These Directives supersede the instructions in DCD/DAC(2007)34, and replace document DCD/DAC/STAT(2010)11. They reflect the changes made in the annual DAC Questionnaire to implement earlier agreements by the WP-STAT on the new classification by types of aid, the sector classification, and tying status reporting. They also take into account the latest agreements by the WP-STAT at its June 2010 meeting on channels of delivery and participation in international peacekeeping operations.*

*Further to comments received from members on DCD/DAC(2010)40, this document incorporates edits to paragraphs 42, 57 and 172, as well as to the title of line I.B.1.2 of Table DAC1 on page 29 and as it appears in the Table shown in Annex 4. It is circulated to the DAC for endorsement and declassification. If no objection is received by 3 December 2010 the Directives will be considered as approved by the DAC and declassified. They will take effect from 2011 reporting on 2010 flows.*

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## TABLE OF CONTENTS

PURPOSE AND STRUCTURE .....	3
INTRODUCTION .....	4
COVERAGE.....	5
KEY DEFINITIONS .....	8
OVERALL RESOURCE FLOW DATA.....	18
Table DAC 1 Disbursements and Commitments of Official and Private Flows.....	18
GEOGRAPHICAL RESOURCE FLOW DATA.....	37
Table DAC 2a Destination of Official Development Assistance - Disbursements.....	37
Table DAC 2b Destination of Other Official Flows - Disbursements .....	40
Table DAC 3a Destination of Official Development Assistance - Commitments.....	42
Table DAC 4 Destination of Private Direct Investment and Other Private Capital .....	44
AID BY SECTOR .....	47
Table DAC 5 Official Bilateral Commitments (or Gross Disbursements) by Sector of Destination....	47
TYING STATUS.....	52
Table DAC 7b Tying Status of Bilateral Official Development Assistance - Commitments .....	52
ANNEX 1: DAC LIST OF ODA RECIPIENTS.....	54
ANNEX 2: LIST OF INTERNATIONAL ORGANISATIONS .....	55
ANNEX 3: CONFORMITY OF DAC STATISTICS WITH BALANCE-OF-PAYMENTS CONCEPTS	62
ANNEX 4: MAPPING BETWEEN THE DAC TABLES .....	65

## DAC STATISTICAL REPORTING DIRECTIVES

### PURPOSE AND STRUCTURE

#### *Purpose*

These directives are designed to help statistical correspondents complete the DAC Questionnaire.

#### *Structure*

The first three sections of these directives give background and contextual information. The *Introduction* briefly outlines the history and uses of DAC statistics. *Coverage* describes the scope of resource flows captured by the data. *Key Definitions* clarifies the basic concepts and categories used in the statistics.

The next sections give detailed, column-by-column and line-by-line instructions on how to collect and enter the required data in each Table<sup>1</sup>. Individual items are defined at their first appearance, usually in Table DAC 1.

The *Annexes* cover:

1. The DAC List of ODA Recipients, which shows the countries and territories that receive official development assistance (ODA);
2. The list of international organisations contributions to which may be reported as ODA;
3. Key elements of the relation between DAC statistics and the Balance of Payments, including some specific guidance on what may and may not be reported as ODA; and
4. The data correspondences required between the DAC tables. These links should be used to check data consistency between the tables.

Reporting of debt reorganisation on the DAC Questionnaire is treated separately in the *Handbook for Reporting Debt Reorganisation on the DAC Questionnaire* [DCD/DAC(2000)16].

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1. For continuity, table numbers have remained the same even though several DAC Tables are no longer used.

## INTRODUCTION

1. The collection of the statistics covered by these directives was initiated by the Development Assistance Group, which was set up in 1960 and transformed into the Development Assistance Committee (DAC) of the OECD in 1961 when the OECD replaced the earlier OEEC. DAC statistics aim to meet the needs of policy makers in the field of development co-operation, and to provide a means of assessing the comparative performance of aid donors.

2. DAC statistics are used extensively in the Peer Reviews conducted for each DAC member every four to five years, and have a wide range of other applications. They are used to measure donors' compliance with various international recommendations in the field of development co-operation (terms, volume), and are indispensable for analysis of virtually every aspect of development and development co-operation. Most of the statistics are available to the public in regular publications, in particular the Statistical Annex to the annual *Development Co-operation Report* and the *Geographical Distribution of the Financial Flows to Developing Countries*. Since 1998, these statistics have also been available on-line on the internet<sup>2</sup>.

3. The resources channelled by individual donors to a recipient country or a group of countries should be seen in the context of the countries' total resource receipts, and also in terms of the overall geographical distribution of aid and resource flows from all sources combined. The data collection therefore covers non-aid as well as aid resource flows from DAC countries, and resource flows from other sources. To the extent possible, the data from these other sources are compiled using the same definitions given in these directives.

4. Comparability is of the essence: the data should be reported on the same basis by all donor countries. Where possible the statistics conform with balance-of-payments norms and definitions (see Annex 3). But there is a need to go beyond these norms in certain cases to allow for certain special aspects of development co-operation (for example, the recording of technical co-operation outlays incurred in a donor country), and to capture new policy interests and changing forms of assistance (e.g. debt relief). As a result the directives have evolved over time to take account of new decisions on reporting techniques. Modifications must be approved by the DAC<sup>3</sup>.

5. Annual reporting in the DAC tables is insufficiently detailed to produce all the data required for consideration of specific policy issues, so it is supplemented by reporting on individual transactions in the Creditor Reporting System [CRS – see Reporting Directives under [DCD/DAC\(2007\)39/FINAL](#)]. The definitions used in both reporting systems are consistent.

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2. See [www.oecd.org/dac/stats/idsonline](http://www.oecd.org/dac/stats/idsonline).

3. Between full revisions of these Directives, the list of organisations contributions to which may be reported as ODA (Annex 2) is updated by the DAC Working Party on Statistics.

## **COVERAGE**

### **Types of Resource Flows Covered**

6. The flow of resources to developing countries covers the following transactions with countries and territories on the DAC List of ODA Recipients (see Annex 1) and the multilateral institutions listed in Annex 2:

- i. grants, long-term (i.e., over one year maturity) capital transactions and specific development-related internal transactions made by governments or the official sector of DAC countries;
- ii. private long-term capital transactions made by residents of DAC countries;
- iii. grants by non-governmental organisations (NGOs) and other private sources based in DAC countries.

### **List of ODA Recipients**

7. The DAC List of ODA Recipients (see Annex 1) shows developing countries and territories eligible to receive official development assistance (ODA). The List is designed for statistical purposes, not as guidance for aid or other preferential treatment. In particular, geographical aid allocations are national policy decisions and responsibilities.

### **Bilateral and Multilateral**

8. Bilateral transactions are those undertaken by a donor country directly with a developing country. They also include transactions with national and international non-government organisations active in development and other internal development-related transactions such as interest subsidies, spending on promotion of development awareness, debt reorganisation and administrative costs.

9. Multilateral contributions are those made to a recipient institution which:

- i. conducts all or part of its activities in favour of development;
- ii. is an international agency, institution or organisation whose members are governments, or a fund managed autonomously by such an agency; and
- iii. pools contributions so that they lose their identity and become an integral part of its financial assets.

10. If, however, the donor effectively controls the disposal of the funds by specifying the recipient or other aspects of the disbursement (e.g. purpose, terms, total amount, reuse of any repayments), then the contribution should be classified as bilateral and allocated to the appropriate recipient country.

## Commitments

11. A commitment is a firm written obligation by a government or official agency, backed by the appropriation or availability of the necessary funds, to provide resources of a specified amount under specified financial terms and conditions and for specified purposes for the benefit of a recipient country or a multilateral agency. Members unable to comply with this definition should explain the definition that they use.

12. Commitments are considered to be made at the date a loan or grant agreement is signed or the obligation is otherwise made known to the recipient (e.g. in the case of budgetary allocations to overseas territories, the final vote of the budget should be taken as the date of commitment). For certain special expenditures, e.g. humanitarian aid, the date of disbursement may be taken as the date of commitment.

13. Bilateral commitments comprise new commitments and additions to earlier commitments, excluding any commitments cancelled during the same year. Cancellations and reductions in the year reported on of commitments made in earlier years are reported in the CRS, but not in the DAC questionnaire.

14. In contrast to bilateral commitments, commitments of capital subscriptions, grants and loans to multilateral agencies should show the sum of amounts which are expected to be disbursed before the end of the next year and amounts disbursed in the year reported on but not previously reported as a commitment. For capital subscriptions in the form of notes payable at sight, enter the expected amount of deposits of such notes as the amount committed.

## Disbursements

15. A disbursement is the placement of resources at the disposal of a recipient country or agency, or in the case of internal development-related expenditures, the outlay of funds by the official sector. Disbursement may be measured in various ways at different stages of the transfer process:

16. For ***financial loans and grants***, subject to the availability of the necessary records, preference should be given to the stage closest to balance-of-payments treatment, e.g.:

- i. the payment by the source agency for goods to be shipped (or other payments to a third party on behalf of the recipient);
- ii. in the case of contributions to multilateral agencies in the form of a note or similar instrument encashable unconditionally at sight at the discretion of the recipient, on issue or deposit of the note;
- iii. the placement of funds at the recipient's disposal in an account in the donor country, in the recipient country or in a third country;
- iv. the withdrawal of funds by the recipient or use on his instructions of funds in an account in the donor country, in the recipient country or in a third country.

17. However, where funds are transferred to an account in the recipient country but held by the donor for release to the recipient on production of relevant documents, the balance-of-payments effective transaction is the conversion of foreign exchange, and this should be recorded as a disbursement.

18. For ***provision of resources in kind***, disbursement can be considered as occurring at the stages of purchase by the source agency of goods for shipment, receipt, or transfer of ownership. Preference should

be given to the latter as the stage which is closest to balance-of-payments treatment. For *development-related outlays within the donor country*, disbursements are measured at the point of payment by the official sector.

### **Basis of Measurement**

19. In DAC statistics, flows are as a rule measured on a cash basis, represented by disbursements. See Annex 3 for a discussion on the difference in coverage between DAC and balance-of-payments statistics. For countries still reporting balance-of-payments data on a cash basis, DAC data should be reconcilable with balance-of-payments reporting, since, with the exceptions listed in Annex 3, the concepts and definitions of the two systems are similar. However, it should be noted that the *Balance of Payments Manual* (since the *Fifth Edition*) recommends reporting on an accruals basis.

20. Aid in kind, including food aid, should where possible be valued at prevailing international or national market prices for the goods in question at the time of the transfer. Where this information is not available, the amount reported should be calculated on the basis of the price paid by the official sector for the purpose of acquiring the goods for shipment to the recipient country.

## KEY DEFINITIONS

### Associated Financing (AF)<sup>4</sup>

21. Associated financing associates in law or in fact two or more of the following, at least one of which is in effect tied or partially untied:

- i. official development assistance;
- ii. other official flows with a grant element of at least 25 per cent;
- iii. officially supported export credits, other official flows or other funds with a grant element of less than 25 per cent.

22. In an associated financing package, the availability of concessional funds is conditional upon acceptance of the linked non-concessional component, due consideration being given to any informal understandings between the recipient and the donor authority, and to a donor's intention to use ODA to facilitate the acceptability of a financing package.

23. The grant element of any officially supported export credit in an associated financing package is taken as zero by convention. It is noted for information that in reporting an offer (as distinct from a commitment) of tied aid financing as defined in the OECD Arrangement, participants use the Berne Union starting point, rather than the commitment date, to calculate the offer's grant element.

### Channel of delivery

24. The channel of delivery is the first implementing partner. It is the entity that has implementing responsibility over the funds and is normally linked to the extending agency<sup>5</sup> by a contract or other binding agreement, and is directly accountable to it. Where several levels of implementation are involved (e.g. when the extending agency hires a national implementer which in turn may hire a local implementer), report the first level of implementation as the channel of delivery. Where activities have several implementers, the principal implementer should be reported (e.g. the entity receiving the most funding). In the case of loans, report the borrower (i.e. the first entity outside the donor country that receives the funds).

25. In the case of intra-governmental transfers, it is important to distinguish between i) use by the central aid authorities of other public sector agencies in the donor country for implementation of specific activities and ii) transfers of funds, together with the spending (budgetary) authority, to other public sector agencies. For i), report "donor government" as the channel of delivery. For ii), the agency that receives

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4. See Annex 3 paragraph 245.iv b) and *DAC Guiding Principles for Associated Financing and Tied and Partially Untied Official Development Assistance, Development Co-operation Report*, OECD/DAC, 1987, pp. 177-181.

5. "The extending agency is the government entity (central, state or local government agency or department) financing the activity from its own budget. It is the budget holder, controlling the activity on its own account. Agencies administering activities on behalf of other government entities should not be reported as extending agencies but as channels of delivery." CRS Directives [DCD/DAC(2007)39/FINAL] para. 32.



the spending (budgetary) authority should designate its first implementing partner as the channel of delivery.

### **Direct Investment**

26. Investment made by a private entity resident in a reporting country to acquire or add to a lasting interest in an enterprise in a country on the DAC List of ODA Recipients. *Lasting interest* implies a long-term relationship where the direct investor has a significant influence on the management of the enterprise reflected by ownership of at least 10% of the shares, or equivalent voting power or other means of control.

### **Equity Investment**

27. Investment in a country on the DAC List of ODA Recipients that is not made to acquire a lasting interest in an enterprise. Cf. Direct Investment.

### **Export Credits**

28. Official or private bilateral loans which are primarily export-facilitating in purpose. They are usually tied to a specific export from the extending country and not represented by a negotiable instrument. As they have a primarily commercial motive, official export credits are classified as OOF, not as ODA. Premia paid to insure export credits, and indemnities paid under such insurance, do not constitute flows and are not recorded in DAC statistics.

### **Grants**

29. Grants are transfers in cash or in kind for which no legal debt is incurred by the recipient. For DAC reporting purposes, it also includes debt forgiveness, which does not entail new transfers; support to non-government organisations; certain costs undergone in the implementation of aid programmes; and grant-like flows<sup>6</sup>, i.e. loans for which the service payments are to be made into an account in the borrowing country and used in the borrowing country for its own benefit<sup>6</sup>.

### **Grant Element**

30. The grant element in the ODA definition is a mathematical assessment of the financial terms of a transaction or set of transactions<sup>7</sup>. It is the difference between the face value of a loan and the present value (calculated at a rate of discount of 10 per cent) of the service payments the borrower will make over the lifetime of the loan, expressed as a percentage of the face value. Three factors determine the grant element:

- i. interest rate (per cent per annum);
- ii. grace period, i.e. the interval from commitment date to the date of the first payment of amortisation;

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6. Transactions in which the service payments are to be applied to the benefit of the donor country, even if they are to be held in the recipient country while awaiting use, are recorded as loans, and are classified as ODA or OOF, as appropriate.

7. See Reporting Directives for the Creditor Reporting System [[DCD/DAC\(2007\)39/FINAL](#)] for the grant element formula and examples.

- iii. maturity, i.e. the interval from commitment date to the date of the last payment of amortisation.

### **Interest**

31. Payments of interest by developing countries and multilateral agencies on official loans from DAC countries are recorded as memorandum items. These data, used to help compute debt service payments by developing countries, are not taken into account in net flows, which also exclude return flows of investment income (i.e. profits and dividends).

### **Loans**

32. Loans are transfers in cash or in kind for which the recipient incurs a legal debt. Official loans are those with fixed maturities made by governments (central and local) or official (non-monetary) agencies, for which repayment is to be made by the recipient country. This includes loans repayable in the borrower's currency whether the lender intends to repatriate the repayments or to use them in the borrowing country. See Grant Element to determine if an official loan counts as ODA or OOF.

### **Net Flows and Net Transfers**

33. DAC statistics measure flows resulting from decisions by residents of developed countries which place resources at the disposal of a developing country (whether directly or through a multilateral or private international organisation). Net flows equal total new flows (gross disbursements) minus amounts received (e.g. repayments of principal, offsetting entries for debt relief, repatriation of capital, and occasionally recoveries on grants or grant-like flows). Net transfers equal net flows minus returns on capital. Among these returns, only data on interest receipts are collected in DAC statistics. Data on profits and dividends are not collected.

### **Non-governmental Organisations (NGOs)**

34. A non-governmental organisation (NGO) is any non-profit entity in which people organise themselves on a local, national or international<sup>8</sup> level to pursue shared objectives and ideals, without significant government-controlled participation or representation. NGOs include foundations, co-operative societies, trade unions, and ad-hoc entities set up to collect funds for a specific purpose. NGO umbrella organisations and NGO networks are also included. The development and welfare expenditures of religious bodies or of private profit-making entities may also be included, provided such expenditures do not have a primarily religious or commercial motive.

### **Official and Private**

35. *Official* transactions are those undertaken by central, state or local government agencies at their own risk and responsibility, regardless of whether these agencies have raised the funds through taxation or through borrowing from the private sector. *Private* transactions are those undertaken by firms and individuals resident in the reporting country from their own private funds. All grants are reported as flows from the sector providing the funds for development or relief purposes. Thus, official contributions to NGOs and other private bodies are recorded as official; private contributions to official appeals, etc., are recorded as private. In some associated financing transactions the official and private sectors supply funds jointly, each retaining responsibility for its portion. These portions should be reported separately under official and private flows. [**“Responsibility”** covers the choice of the purpose of expenditure, the decision

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8. International non-governmental organisations are listed in Annex 2, Section II (the list is not exhaustive).

as to the terms of a transaction, and the acceptance of the risk involved in undertaking the transaction (i.e. meeting the loss that occurs if the recipient fails to amortize or delays payment on a loan).]

36. Apart from tax incentives<sup>9</sup> (which are not taken into account), three types of official assistance to residents of the donor country directly increase private flows to developing countries. These are (i) loans to investors, (ii) subsidies to investors and (iii) loans to exporters. The totals for each of these categories are reported as OOF; to avoid double-counting they need to be subtracted from the private sector's reported flows. No subtraction is made, however, in the case of interest subsidies to exporters, which only soften the terms of credits exporters may offer, without adding to the face value of the credits.

### **Official Development Assistance (ODA)**

37. Official development assistance is defined as those flows to countries and territories on the DAC List of ODA Recipients and to multilateral development institutions which are:

- i. provided by official agencies, including state and local governments, or by their executive agencies; and
- ii. each transaction of which:
  - a) is administered with the promotion of the economic development and welfare of developing countries as its main objective; and
  - b) is concessional in character and conveys a grant element of at least 25 per cent<sup>10</sup> (calculated at a rate of discount of 10 per cent).

38. These directives give guidance on what can be reported as ODA. Annex 3 discusses where the ODA reporting of certain items diverges from or goes beyond balance-of-payments practice.

### **Official Development Finance (ODF)**

39. Official development finance is measured only in relation to the total receipts of developing countries, not for individual donor countries. It is a broad measure of their official receipts for developmental purposes, and is calculated as the sum of bilateral ODA; items ii, iv and vi of OOF shown below; and all grants and loans by multilateral development institutions, irrespective of the grant element of the loans.

### **Other Official Flows (OOF)**

40. Other official flows are official sector transactions which do not meet the ODA criteria, e.g.:

- i. Grants to developing countries for representational or essentially commercial purposes.

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9. Tax incentives are deductions or rebates for private donations for development purposes. Hypothecated taxes, e.g. government contributions paid to NGOs at the direction of taxpayers, are not private donations and so should be included in reporting official flows at the point at which government spending takes place.

10. Except that capitalised interest included in reschedulings of ODA loans is recorded as ODA, regardless of the grant element of the rescheduling.

- ii. Official bilateral transactions intended to promote development but having a grant element of less than 25 per cent.
- iii. Official bilateral transactions, whatever their grant element, that are primarily export-facilitating in purpose. This category includes by definition export credits extended directly to a developing country by an official agency or institution (“official direct export credits”).
- iv. The net acquisition by governments and central monetary institutions of securities issued by multilateral development banks at market terms.
- v. Subsidies (grants) to the private sector to soften its credits to developing countries [see Annex 3, paragraph 245.iv b)].
- vi. Funds in support of private investment.

### Security Expenditure

41. The DAC has agreed that certain conflict, peacebuilding and security expenditures meet the development criteria of ODA. Reporting instructions, inclusions and exclusions are given below.

42. ***Financing of military equipment or services is generally excluded from ODA reporting.*** This exclusion covers grants, official loans, or credits for the supply or financing of military equipment or services, including the direct participation in military expenditures and other contributions linked to a specific defence effort. Training of military personnel, even in non-military matters such as civil engineering, surveying, or human rights law, is not reportable as ODA. The use of military personnel to control civil disobedience, even in emergency situations, is not reportable as ODA either. On the other hand, additional costs incurred for the use of military personnel to deliver humanitarian aid or perform development services are included in ODA (but not their regular salaries and expenses).

43. ***Expenditure on police training<sup>11</sup> in routine civil policing functions is reportable as ODA***, but not training in counter-subversion methods, suppression of political dissidence, or intelligence-gathering on political activities. The supply of the donor’s police services to control civil disobedience is not reportable.

44. ***Activities combating terrorism are not reportable as ODA***, as they generally target perceived threats to donor, as much as to recipient countries, rather than focusing on the economic and social development of the recipient.

### Bilateral security expenditure

45. Bilateral ODA-eligible expenditures comprise the following:

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11. Police training is reportable as security-related (purpose codes 152xx) when it is primarily aimed at supporting security system reform or undertaken in connection with peacekeeping activities. In a non-security context, it is reportable under purpose code 15130 *Legal and judicial development*.

## **I. Security system management and reform [CRS purpose code 15210]**

### **I.1 Management of security expenditure**

Technical co-operation provided to government to improve civilian oversight and democratic control of budgeting, management, accountability and auditing of security expenditure, including military budgets, as part of a public expenditure management programme.

*Note: As an example, providing technical co-operation to the army to introduce a new payroll system would not be eligible. But budgetary actions taken in order to improve democratic control of defence budgeting and as part of public expenditure management programmes would be eligible.*

### **I.2 Enhancing civil society's role in the security system**

Assistance to civil society to enhance its competence and capacity to scrutinise the security system so that it is managed in accordance with democratic norms and principles of accountability, transparency and good governance.

*Note: This includes support to NGOs and other Civil Society Organisations, the media, universities, and research institutions. It excludes training in military skills. Assistance to the defence ministry or the armed forces as they are part of government, not civil society, is excluded.*

### **I.3 Security System Reform**

Technical co-operation provided to parliament, government ministries, law enforcement agencies and the judiciary to assist review and reform of the security system to improve democratic governance and civilian control. Eligible assistance is limited to non-military competence/capacity building and strategic planning activities that promote political, institutional and financial accountability, civilian oversight, and transparency. Furthermore, any such support to defence ministries must be part of a national security system reform strategy and be approved by the partner country ministry with overall responsibility for co-ordination of external assistance.

## **II. Civilian peacebuilding, conflict prevention and resolution [CRS purpose code 15220]**

Support for civilian activities related to peacebuilding, conflict prevention and resolution, including capacity building, monitoring, dialogue and information exchange. This excludes engagement in military strategy and defence co-operation.

This category includes bilateral participation in international civilian peace missions such as those conducted by the UN Department of Political Affairs (UNDPA) or the European Union (European Security and Defence Policy), and contributions to civilian peace funds or commissions (e.g. Peacebuilding Commission, Peacebuilding thematic window of the MDG achievement fund etc.). The contributions can take the form of financing or provision of equipment or civilian or military personnel (e.g. for training civilians).

*Note: In the event that civilian peacebuilding activities supported include disclosure of military strategy, such assistance is eligible except where military staff or ministry of defence officials benefit from such funding. Direct assistance to the defence ministry or the armed forces is excluded. However, assistance can indirectly be used by civilian organisations/authorities, excluding the*

*ministry of defence, for participation by defence ministry or armed forces staff in the above activities.*

### **III. Participation in international peacekeeping operations [CRS purpose code 15230 – DAC1 memo item 1905]**

This item isolates ODA-eligible peacekeeping expenditures within a UN context. It includes the cost of a donor's bilateral participation in the activities listed below, when they are part of an international peace operation mandated or authorised by the United Nations through a Security Council resolution and conducted by international organisations, e.g. UN, NATO, the European Union, or regional groupings of developing countries (the cost of bilateral activities is calculated as the excess over what the personnel and equipment would have cost to maintain had they not been assigned to take part in a peace operation):

- human rights and election monitoring;
- reintegration of demobilised soldiers;
- rehabilitation of basic national infrastructure;
- monitoring or retraining of civil administrators and police forces;
- security sector reform and other rule of law-related activities;
- training in customs and border control procedures;
- advice or training in fiscal or macroeconomic stabilisation policy;
- repatriation and demobilisation of armed factions, and disposal of their weapons;
- explosive mine removal.

*Note: International peacekeeping operations may include humanitarian-type activities (contributions in the form of equipment or personnel), as described in paragraphs 184 and 185. These should be included under item 1905 if they are an integrated part of the activities above; otherwise they should be reported as humanitarian aid.*

### **IV. Reintegration and SALW control [CRS purpose code 15240]**

Reintegration of demobilised military personnel into the economy; conversion of production facilities from military to civilian outputs; repatriation and demobilisation of armed factions, and disposal of their weapons; technical co-operation to control, prevent and/or reduce the proliferation of small arms and light weapons (SALW). SALW activities under this directive are defined as:

- a) development of laws, regulations and administrative procedures for the control and reduction of weapons proliferation;
- b) development of institutional structures for policy guidance, research and monitoring;
- c) public awareness campaigns on SALW;
- d) promotion of regional co-operation and information exchange on SALW programmes;
- e) weapons collection and destruction. (Funding of action to seize arms by force is excluded. Engagement in weapons collection and destruction programmes by military personnel is excluded.)

Assistance that contributes to the strengthening of the military or fighting capacity of the armed forces is excluded.

## V. Removal of land mines and explosive remnants of war [CRS purpose code 15250]

All activities related to land mines and explosive remnants of war which have benefits to developing countries as their main objective, including removal of land mines and explosive remnants of war, and stockpile destruction for developmental purposes [other than in connection with participation in international peacekeeping operations (15230)]; risk education and awareness raising; rehabilitation, reintegration and assistance to victims, and research and development on demining and clearance. Only activities for civilian purposes are ODA-eligible.

## VI. Child soldiers [CRS purpose code 15261]

Technical co-operation provided to government – and assistance to civil society organisations – to support and apply legislation designed to prevent the recruitment of child soldiers. This excludes the costs of military operations against groups that may have recruited child soldiers.

*Note: Assistance to improve educational or employment opportunities for children so as to discourage their recruitment as soldiers and build capacity (including advocacy) within civilian government and civil society to prevent children from becoming soldiers is eligible. Efforts to demobilise, disarm, reintegrate, repatriate and resettle (DDRRR) child soldiers are eligible. On the other hand, support to the armed forces themselves is not eligible. Assistance that contributes to the strengthening of the military or fighting capacity of the armed forces is excluded.*

### Multilateral security expenditure

46. Members have also agreed on the ODA-eligibility of their contributions to a number of international organisations active in the field of conflict, peace and security. These are included on Annex 2 of the DAC Directives, possibly with ODA coefficients. Refer to Annex 2 to check the ODA-eligibility of contributions (e.g. not all UNDPKO operations are ODA-eligible), and the ODA coefficients to apply. For the sake of transparency, members are requested to report their assessed contributions to UNDPKO operation by operation in their CRS++ reporting.

### Technical Co-operation (TC)

47. Technical co-operation is the provision of know-how in the form of personnel, training, research and associated costs.

48. Used without qualification, the term technical co-operation (sometimes referred to as technical assistance) is a generic term covering contributions to development primarily through the medium of education and training. There is, however, a distinction that is relevant to the compilation of statistical data, between free-standing TC (FTC) and investment-related TC (IRTC).

49. **Free-standing technical co-operation** comprises activities financed by a donor country whose primary purpose is to augment the level of knowledge, skills, technical know-how or productive aptitudes of the population of developing countries, i.e. increasing their stock of human intellectual capital, or their capacity for more effective use of their existing factor endowment. DAC statistical reporting under “technical co-operation” items includes only free-standing technical co-operation. This relates essentially to activities involving the supply of human resources (teachers, volunteers and experts: “technical co-operation personnel”), or action targeted on human resources (education, training, advice). Associated supplies are also classified as technical co-operation.

50. **Investment-related technical co-operation** is defined as the financing of services by a donor country with the primary purpose of contributing to the design and/or implementation of a project or programme aiming to increase the physical capital stock of the recipient country. These services include consulting services, technical support, the provision of know-how linked to the execution of an investment project, and the contribution of the donor's own personnel to the actual implementation of the project (managers, technicians, skilled labour, etc.). In DAC statistics, these expenditures are included indistinguishably with investment project aid (related cost of donor experts are reported separately on an optional basis).

51. **FTC** expenditure includes financing of:

- i. **Students and trainees** who are nationals of developing countries. Students are those registered for systematic instruction in private or public institutions of higher education, at both second and third (including postgraduate) levels. This includes students receiving bilateral grants to follow full-time studies or training courses, but not those attending schools financed by the donor but not receiving individual grants. Trainees are nationals of developing countries receiving mainly non-academic, practical or vocational training (including training at secondary vocational schools which do not provide courses qualifying for admission to higher education), or training through visiting tours and short-term resident training courses, or attendance at *ad hoc* non-academic courses and seminars. General subsidies to the education sector and the costs and numbers of "counterparts" receiving on-the-spot training while working with experts are excluded. Training of police in routine civil policing functions is reportable, but not training in counter-subversion methods, suppression of political dissidence, or intelligence-gathering on political activities.
- ii. **Experts, teachers, and volunteers** and contributions to public and private bodies for sending experts to developing countries. Supplementation payments by the donor country to experts employed by developing countries or international aid agencies should also be included, as well as the cost to the reporting government of civil servants seconded to developing countries and territories. Volunteers are persons who work in a developing country under wholly or partly publicly financed or publicly controlled volunteer programmes, receiving a stipend in compensation for their services, i.e. subsistence allowances, daily support costs, and/or financial remuneration, either during the period of service, or on return home.
- iii. **Equipment and materials** for training, demonstration and other technical co-operation purposes, such as teaching materials and equipment for schools and training centres; equipment and machinery for model installations, tools and equipment for surveys, pre-investment studies and other field work, equipment for research institutes and materials such as films, etc.
- iv. **Other forms of TC**, mainly research, development-oriented social and cultural programmes, "technical support", contract services, and package-type projects whose ultimate product corresponds dominantly to a form of technical co-operation. It should include direct contributions by the reporting country's government and official agencies and contributions to public and private bodies acting as executing agencies undertaking technical co-operation activities. **Research** includes financing by the official sector, whether in the donor country or elsewhere, of research into the problems of developing countries. This may be either (i) undertaken by an agency or institution whose main purpose is to promote the economic growth or welfare of developing countries, or (ii) commissioned or approved, and financed or part-financed, by an official body from a general purpose institution with the specific aim of promoting the economic growth or welfare of developing countries. Research undertaken as part of the formulation of aid programmes in central or local government departments or aid agencies is considered as an administrative cost. **Development-oriented social and cultural programmes**



provide basic facilities or training to enhance the social and cultural development of nationals of developing countries. The emphasis is on *to enhance*. Thus musical training would in general be eligible, but not a concert; language courses would be eligible, but a poetry reading not, and so on. More specifically, the expenditures reported should *exclude* finance for artistic, musical and sporting events, including tours, visits and the attendance of professional artists or sportsmen. As well as educational services, they will typically, but not exclusively, *include* finance for the provision of books, periodicals, the creation or operation of libraries, provision of prizes, and the running of seminars, philosophy and humanistic studies, the consolidation of a recipient country's cultural heritage (including archaeological projects), and the provision of recreational facilities and equipment. *Exclude* expenditures essentially intended to improve the image of a donor country in the country in which they are made, or incurred in connection with friendly or cultural exchange schemes.

## OVERALL RESOURCE FLOW DATA

**Table DAC 1**

### Disbursements and Commitments of Official and Private Flows

<b>DISBURSEMENTS</b>					<b>COMMITMENTS</b>		
1121	1122	1120	1130	1140	1151	1152	1150
----- Amounts extended -----			Amounts received	<b>NET AMOUNTS</b>			
Grants <sup>(1)</sup>	Non grants	<b>Total amounts extended</b>	(-) Non grants <sup>(2)</sup>		Grants <sup>(1)</sup>	Non grants	<b>Total commitments</b>

52. Table DAC 1 provides main aggregates of bilateral and multilateral ODA and other resource flows to developing countries. The lines of the table collect ODA data by **type of aid** (sections I.A and I.B) and other main aggregates. For OOF and private flows, the lines represent specific types of finance. Supporting detail is supplied in the other DAC tables, or in CRS/CRS++ reporting.

53. Data are collected on gross disbursements (amounts extended – column 1120), repayments (amounts received – column 1130), net disbursements (net amounts – column 1140) and commitments (column 1150). Gross disbursements and commitments are broken down by major type of finance (grants and non grants).

54. Actual principal repayments of loans should be reported as amounts received (column 1130) against each type of aid<sup>12</sup>; recoveries on grants and capital subscriptions should also be reported as amounts received, but only in a lump sum under codes 1900 and 2110. The financial instruments classified as grants in DAC statistics comprise: aid grants, capital subscriptions, debt forgiveness, interest subsidies and other subsidies. The financial instruments classified as non-grants comprise the following categories of loans and securities: development loans, rescheduling, export credits, bonds, shares, equities and other securities.

#### **Line TOTAL OFFICIAL AND PRIVATE FLOWS (code 005)**

55. The sum of the donor's resource flows to countries on the DAC List of ODA Recipients, comprising ODA (code 1010), OOF (code 230), private flows at market terms (code 330) and net private grants (code 415).

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12. Interest received are not counted in net flows, but collected on Table DAC 2a to derive net transfers.

**Line I. OFFICIAL DEVELOPMENT ASSISTANCE (code 1010)**

56. The sum of bilateral (code 1015) and multilateral (code 2000) ODA.

**Line I.A Bilateral Official Development Assistance by types of aid (code 1015)**

57. The sum of codes 1100 to 1900. Members should report on bilateral types of aid as defined below (codes 1100 to 1800).<sup>13</sup> If an activity covers more than one category, report it according to the predominant type of aid. Recoveries on bilateral aid grants are reportable in a lump sum (code 1900).

**Line I.A.1 Budget support, total (code 1100)**

58. The sum of general (code 1110) and sector (code 1120) budget support. For contributions under this category, the donor relinquishes the exclusive control of its funds by sharing the responsibility with the recipient.

**Line I.A.1.1 General budget support (code 1110)**

59. Unearmarked contributions to the government budget including funding to support the implementation of macroeconomic reforms (structural adjustment programmes, poverty reduction strategies).

60. Budget support is a method of financing a recipient country's budget through a transfer of resources from an external financing agency to the recipient government's national treasury. The funds thus transferred are managed in accordance with the recipient's budgetary procedures. Funds transferred to the national treasury for financing programmes or projects managed according to different budgetary procedures from those of the recipient country, with the intention of earmarking the resources for specific uses, are therefore excluded.

**Line I.A.1.2 Sector budget support (code 1120)**

61. Sector budget support, like general budget support, is a financial contribution to a recipient government's budget. However, in sector budget support, the dialogue between donors and partner governments focuses on sector-specific concerns, rather than on overall policy and budget priorities.

**Line I.A.2 Bilateral core support and pooled programmes and funds (code 1200)**

62. The sum of codes 1210, 1220 and 1230. For contributions under this category, the donor relinquishes the exclusive control of its funds by sharing the responsibility with other stakeholders (other donors, NGOs, Public-Private Partnerships).

**Line I.A.2.1 Core support to NGOs, other private bodies, PPPs and research institutes (code 1210)**

63. The sum of core support to national NGOs and other private bodies (code 1211), international NGOs (code 1212), Public-Private Partnerships (code 1213), and other institutions (code 1214). Funds are paid over to NGOs (local, national and international) for use at the latter's discretion, and contribute to programmes and activities which NGOs have developed themselves, and which they implement on their own authority and responsibility. Core contributions to Public-Private Partnerships, funds paid over to

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13. Technical co-operation does not appear as a type of aid, but is collected separately under memorandum item 1902 in Table DAC 1, and column 207 in Table DAC 2a.

foundations (e.g. philanthropic foundations), and contributions to research institutes (public and private) are also recorded here.

64. This item **does not cover** ODA channelled **through** NGOs, i.e. administered by NGOs on behalf of the official sector. Such contributions are reportable under specific-purpose programmes and funds managed by international organisations (code 1220), project-type interventions (code 1300), other technical assistance (code 1420), or development awareness (code 1810) as the case may be, and their total in the memorandum item ODA channelled through private entities (code 1903). See Box 1 for comprehensive indications on how the reporting system tracks various activities undertaken with civil society organisations.

**Line I.A.2.1.a Core support to national NGOs and other private bodies (donor country-based NGOs) (code 1211)**

65. Official sector core contributions to donor country-based non-governmental organisations and other private bodies active in development co-operation (e.g. foundations). A donor country-based NGO is an NGO organised at the national level, based and operated either in the donor country or another developed (non-ODA eligible) country. National NGOs' own spending is reported in Section IV of Table DAC 1.

**Line I.A.2.1.b Core support to international NGOs (including developing country-based NGOs) (code 1212)**

66. Official sector contributions to developing country-based NGOs or international NGOs active in development co-operation. A developing country-based NGO is an NGO organised at the national level, based and operated in a developing (ODA-eligible) country. An international NGO (INGO) is an NGO organised on an international level. Some INGOs may act as umbrella organisations with affiliations in several donor and/or recipient countries. The test outlined in paragraph 9 for multilateral organisations determines whether an institution is an international NGO, except that the members and decision makers are persons acting in a private capacity. For a list of international non-governmental organisations, see Annex 2, Section II. The Secretariat should be consulted as to the eligibility of a contribution to an organisation not named in this list.

**Line I.A.2.1.c Core support to Public-Private Partnerships (including networks) (code 1213)**

67. Public-private partnerships (PPPs) and networks are collaborative arrangements between private actors and bilateral/ multilateral agencies or governments to address specified developmental issues. A PPP is an operational partnership whose board or other governance structure includes both public officials and private individuals. A network is a global or regional organisation that supports and brings together public sector, private sector and civil society organisations with similar goals to facilitate knowledge sharing.

**Line I.A.2.1.d Other (code 1214)**

68. Bilateral core support to institutions that cannot be placed in the above three categories (e.g. research institutes).

### Box 1. Reporting aid to/through NGOs

*Aid to NGOs* covers official funds paid over to national and international non-governmental organisations for use at the latter's discretion. *Aid through NGOs* covers official funds made available to NGOs for use on behalf of the official sector, in connection with purposes designated by the official sector, or known to and approved by the official sector.

*Aid to NGOs* means official contributions to programmes and activities which NGOs have developed themselves, and which they implement on their own authority and responsibility. *Aid through NGOs* means payments by the official sector for NGOs to implement projects and programmes which the official sector has developed, and for which it is ultimately responsible. The latter includes "joint financing" schemes where government agencies and NGOs consult about activities, jointly approve them and/or share their funding.

When an activity could fit into either category, examine the characteristics of the activity approval process and the degree of control by the official sector in the allocation of funds so as to determine whether the NGO acts, or not, on behalf of the official sector. The examples below provide some further guidance.

*Report as aid to NGOs, under Core support to national NGOs and other private bodies (code 1211) or Core support to international NGOs (code 1212):*

**Funding of NGOs' general programme of assistance:** These subsidies, which are provided without endorsement by the official sector of the specific activities to be undertaken, could not be regarded as having been provided for use on the official sector's behalf.

**Funding of project activities where the NGO contributes its own funds and where the official sector has essentially no say in the design or implementation of the project:** This covers cases in which the official sector makes either a direct contribution to an existing NGO project, or a block grant to be used at the NGO's discretion on either general administrative overheads, or specific projects of the NGO's choice. These modes of funding cannot plausibly be viewed as supporting activities carried out on the official sector's behalf.

*Report as aid through NGOs, under Specific-purpose programmes and funds managed by international organisations (multilateral, INGOs) (code 1220):*

**Funding of INGOs' specific-purpose programmes:** When subsidies are for a programme that has a clearly identified sectoral, thematic or geographical focus, contributions should be classed as *aid through NGOs*.

*Report as aid through NGOs, under Project-type interventions (code 1300), Other technical assistance (code 1420), or Development awareness (code 1810):*

**Funding of project activities where the NGO does not contribute any of its own funds to the same activity:** If the NGO is not contributing any of its own funds to an activity financed by the official sector, this is a clear indication that the NGO is acting on the official sector's behalf, and the expenditure should therefore be classed as *aid through NGOs*.

**Funding of project activities jointly financed by the official sector and the NGOs, and approved after consultation between the two,** should normally be reported as *aid through NGOs*: In most "joint financing" schemes, official and NGO representatives meet to review proposed projects and agree on those that will receive official funding. The original proposals will normally be drawn up by NGOs, but in response to guidelines as to the type of projects likely to receive official support. Officially funded projects will in principle meet these guidelines. During the review process, the official sector may in effect alter project design by making suggestions or imposing conditions on its support. It is also likely that most projects in this category would not take place unless official funding were received. In this context, it seems reasonable to regard such joint financing schemes as *aid through NGOs*, although the final determination depends on the degree of official sector influence in practice.

*The total of aid through NGOs is reportable as a memo item ODA channelled through private entities (code 1903).*

**Line I.A.2.2 Contributions to specific-purpose programmes and funds managed by international organisations (multilateral, INGOs) (code 1220)**

69. In addition to their core-funded operations, international organisations set up and raise funds for specific programmes and funds with clearly identified sectoral, thematic or geographical focus. Donors' bilateral contributions to such programmes and funds are recorded here, e.g. "UNICEF girls' education", "Education For All Fast Track Initiative", various trust funds, including for reconstruction (e.g. Afghanistan Reconstruction Trust Fund)<sup>14</sup>.

**Line I.A.2.3 Basket funds/pooled funding (code 1230)**

70. The donor contributes funds to an autonomous account, managed jointly with other donors and/or the recipient. The account will have specific purposes, modes of disbursement and accountability mechanisms, and a limited time frame.

71. Basket funds are characterised by common project documents, common funding contracts and common reporting/audit procedures with all donors.

72. Donors' contributions to funds managed autonomously by international organisations are recorded under code 1220.

**Line I.A.3 Project-type interventions (code 1300)**

73. The sum of investment (code 1310) and other projects (code 1320).

74. A project is a set of inputs, activities and outputs, agreed with the partner country<sup>15</sup>, to reach specific objectives/outcomes within a defined time frame, with a defined budget and a defined geographical area. Projects can vary significantly in terms of objectives, complexity, amounts involved and duration. There are smaller projects that might involve modest financial resources and last only a few months, whereas large projects might involve more significant amounts, entail successive phases and last for many years. A large project with a number of different components is sometimes referred to as a programme, but should nevertheless be recorded here.

75. Feasibility studies, appraisals and evaluations are included (whether designed as part of projects/programmes or dedicated funding arrangements).

76. Aid channelled through NGOs or multilaterals is also recorded here. This includes payments for NGOs and multilaterals to implement donors' projects and programmes, and funding of specified NGOs projects. By contrast, core funding of NGOs and multilaterals as well as contributions to specific-purpose funds managed by international organisations are recorded under items I.A.2.1, I.B and I.A.2.2 respectively (see also Box 1).

**Line I.A.3.1 Investment projects (code 1310)**

77. Investment project aid comprises activities primarily designed to augment the physical capital of recipient countries. It includes contributions for local and recurrent costs and investment-related technical

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14. If a trust fund is added to Annex 2 as an ODA-eligible multilateral organisation, core contributions are no longer reported here, but as multilateral ODA, under item I.B.

15. In the cases of equity investments, humanitarian aid or aid channelled through NGOs, projects are recorded here even if there was no direct agreement between the donor and the partner country.

co-operation. The costs of new capital works in the donor country that will remain the property of the donor are not reportable as ODA, even when they are to be used for development activities.

*Of which: equities (code 1311)*

78. Direct or equity investment in developing countries by official agencies which meets the test for ODA given in paragraph 37.

**Line I.A.3.2 Other projects (code 1320)**

79. Report non investment projects, including those for capacity building.

*Memo: Projects qualifying as programme-based approaches (code 1330)*

80. Within the project-type category (code 1300), separately identify those qualifying as programme-based approaches (see definition under memo item programme-based approaches – code 1901).

*Memo: Cost of donor experts included in project-type interventions (code 1301)<sup>16</sup>*

81. Within the project-type category (code 1300), members able to do so are requested to report the amount used for financing donor experts and consultants. Where the activity consists solely of experts' costs, report under code 1410.

**Line I.A.4 Experts and other technical assistance (code 1400)**

82. The sum of donor country personnel (code 1410) and other technical assistance (code 1420). This category covers the provision, outside projects as described under item I.A.3, of know-how in the form of personnel, training and research.

**Line I.A.4.1 Donor country personnel (code 1410)**

83. Experts, consultants, teachers, academics, researchers, volunteers and contributions to public and private bodies for sending experts to developing countries.

**Line I.A.4.2 Other technical assistance (code 1420)**

84. Provision, outside projects as described under line I.A.3, of technical assistance in recipient countries (excluding technical assistance performed by donor experts reported under item I.A.4.1, and scholarships and training in donor country reported under item I.A.5.1).

85. This includes training and research; language training; south-south studies; research studies; collaborative research between donor and recipient universities and organisations; local scholarships; development-oriented social and cultural programmes. This category also covers *ad hoc* contributions such as conferences, seminars and workshops, exchange visits, publications, etc.

**Line I.A.5 Scholarships and student costs in donor countries (code 1500)**

86. The sum of scholarships and training in donor country (code 1510) and imputed student costs (code 1520).

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16. Reporting on donor experts remains optional.

**Line I.A.5.1 Scholarships and training in donor country (code 1510)**

87. Financial aid awards for individual students and contributions to trainees. See paragraph 51.i for details of expenditures covered.

**Line I.A.5.2 Imputed student costs (code 1520)**

88. Indirect (“imputed”) costs of tuition in donor countries are eligible for inclusion in ODA in non-fee charging educational systems, or where fees do not cover the cost of tuition, and if the presence of students reflects the implementation of a conscious policy of development co-operation by the host country, that is, if as a minimum these costs are specifically recognised in official budgets, and there is an appropriate degree of involvement by the authorities responsible for ODA programmes in the formulation of policy on the intake and tuition of students, bearing special national factors in mind.

89. The demonstration of involvement should relate to such aspects as the role of the ODA authorities (whether central, state or local) in the specification of sectors and levels of education; the needs of the developing countries concerned for particular qualifications; the numbers and selection of the categories of students or trainees to be brought into the host country; the extent to which tuition can be tailored to the needs of developing country students; the conduct of discussions with developing countries on the co-ordination of the supply of places in the donor’s educational system with each country’s requirements; special measures against brain drain; and support for the reintegration of students into their home country.

90. The following specific principles apply as regards statistical quality and the technique for measuring imputed students’ costs:

- The imputed costs to be reported are those borne by the official sector, including expenditures by central and state governments, net of fees paid by the students.
- The costs are calculated as the percentage of official expenditure on education that corresponds to the percentage of the student body that is accounted for by students from developing countries. The calculation should in principle cover both secondary and tertiary students.
- A separate computation should if possible be made for each faculty, since education in some disciplines is more costly to provide than in others. Faculties not directly related to development concerns and expenditures connected with research facilities should be excluded from the calculation.
- Capital costs should be excluded. However, expenditures for maintenance and short-life capital assets may be included.

**Line I.A.6 Debt relief (code 1600)**

91. The sum of debt forgiveness and rescheduling (code 1610), other action on debt (code 1620), and offsetting entries for debt forgiveness (code 1630). Groups all actions relating to debt (forgiveness, conversions, swaps, buybacks, rescheduling, refinancing) and their offsetting entries. *See the Handbook for Reporting Debt Reorganisation on the DAC Questionnaire.*



**Line I.A.6.1 Debt forgiveness and debt rescheduling (code 1610)**

92. The sum of forgiven (columns 1121 and 1151) or rescheduled (columns 1122 and 1152) ODA claims (code 1611), OOF claims (code 1612), and private claims (code 1613).

**Line I.A.6.1.a) ODA claims (code 1611)**

93. Interest forgiven on ODA loans should also be included (not only principal forgiven). For rescheduled ODA claims, include only capitalised interests (and not the principal).

**Line I.A.6.1.b) OOF claims (code 1612)****Line I.A.6.1.c) Private claims (code 1613)*****Memo: Grants for debt service reduction (code 1614)*****Line I.A.6.2 Other action on debt (code 1620)**

94. The sum of service payments to third parties (code 1621), debt conversion (code 1622), debt buybacks (code 1623) and other (code 1624).

**Line I.A.6.2.a) Service payments to third parties (code 1621)****Line I.A.6.2.b) Debt conversion (code 1622)****Line I.A.6.2.c) Debt buybacks (code 1623)**

95. Exclude from ODA any discount involved in standalone buybacks in the framework of the Paris Club that do not form part of a comprehensive debt treatment for the country concerned. Where a buyback is a complementary element of a package of debt measures covered by a single Paris Club agreement, consider if the main objective of the agreement is the development and welfare of the debtor country. Factors to consider in such cases include: a) whether the agreement explicitly recognises development and welfare, for example poverty reduction, as its main objective; b) whether the buyback is less than half of the face value of the debt treated by the single agreement; c) in cases where the agreement includes specific measures in support of development outcomes, for example monitoring debt sustainability and increased public expenditure by the debtor to reduce poverty, whether those measures also cover the buyback element.

**Line I.A.6.2.d) Other (code 1624)****Line I.A.6.3 Offsetting entry for debt forgiveness (code 1630)**

96. The principal forgiven on ODA loans, offsetting the amount of principal included under grants for forgiveness of ODA debt (code 1611 – column 1121).

***Memo: Offsetting entry for forgiven interest (code 1640)***

97. Interest forgiven on ODA loans, also included under ODA claims (code 1611 – column 1121).

**Line I.A.7 Administrative costs not included elsewhere (code 1700)**

98. Administrative costs of development assistance programmes *not already included* under other ODA items as an integral part of the costs of delivering or implementing the aid provided. This category includes situation analyses and auditing activities.

99. The salaries component of administrative costs relates to in-house agency staff and contractors only; costs associated with donor experts and consultants are to be reported under line I.A.3 or I.A.4.1.

100. Administrative costs should be calculated using the “institutional” approach, i.e. the *total current* budget outlays of institutions responsible for the formulation and implementation of members’ aid programmes, or a *pro rata* allocation in the case of ODA activities financed out of other budgets.

101. The coverage of administrative costs comprises:

- i) the administrative budget of the central aid agency or agencies, and of executing agencies wholly concerned with ODA delivery;
- ii) that portion of the administrative costs of multi-purpose executing agencies represented by their aid disbursements as a proportion of their total gross disbursements;
- iii) administrative costs related to the aid programme borne by overseas representatives and diplomatic missions.

Allowance should be made, where possible, for offsetting receipts.

102. The costs of diplomatic staff assigned to wholly aid-related duties in developing countries should be included in full. Where individual officers perform aid-related duties part-time, a ceiling applies of 50 per cent of the total costs incurred in respect of them, unless the actual costs can be ascertained in the form of a charge to the aid budget. The representation costs of delegations to international organisations may be included only if they are financed by an aid agency. The cost of receiving developing country dignitaries should be omitted.

103. The salaries component of administrative costs includes *either* i) pension payments made to retired staff whose salaries, had they remained at work, would have counted as administrative costs, *or* ii) the current cost (including estimated unfunded costs) of the future pensions to be paid to serving staff.

104. The costs of premises, computer and word-processing equipment and motor vehicles are measured *either* i) as provided for in the budget of the ministry or agency concerned as a direct cost, *or* ii) as an actual or imputed write-off for amortisation, but not as a combination of the two. In respect of premises in the donor country, only the costs of maintenance and upkeep of buildings currently used for development activities may be reported as ODA. All construction costs are excluded, unless the building concerned is to be donated to a developing country for development purposes.

**Line I.A.8 Other in-donor expenditures (code 1800)**

105. The sum of codes 1810 and 1820. Groups a number of contributions that do not give rise to a cross-border flow.

**Line I.A.8.1 Development awareness (code 1810)**

106. Funding of activities designed to increase public support, i.e. awareness in the donor country of development co-operation efforts, needs and issues. Includes the funding of special lectures or curricula and provision of information about the national aid programme. Excludes country-specific or product-specific announcements and publicity or informational expenditures for which enhanced public support for development is an incidental consequence, rather than a principal objective. Reporting should be net of income from sales of publications or other payments for services rendered.

**Line I.A.8.2 Refugees in donor countries (code 1820)**

107. A refugee is a person who is outside his/her home country because of a well-founded fear of persecution on account of his race, religion, nationality, social group or political opinion. Assistance to persons who have fled from their homes because of civil war or severe unrest may also be counted under this item.

108. Under this item, record official sector expenditures for the sustenance of refugees in donor countries during the first twelve months of their stay<sup>17</sup>. This includes payments for refugees' transport to the host country and temporary sustenance (food, shelter and training); these expenditures should not be allocated geographically. However, this item also includes expenditures for voluntary resettlement of refugees in a developing country; these are allocated geographically according to the country of resettlement. Expenditures on deportation or other forcible measures to repatriate refugees should not be counted as ODA. Amounts spent to promote the integration of refugees into the economy of the donor country, or resettle them elsewhere than in a developing country, are also excluded.

**Line I.A.9 Recoveries on bilateral ODA grants (code 1900)**

109. Record here recoveries on bilateral ODA grants, the use for its own purposes by the donor country of balances held in the recipient country and denominated in the latter's currency<sup>18</sup>, and taxes paid by an overseas territory to the donor country.

***Memo items for bilateral ODA***

110. These items provide additional topical information on items already included under the relevant type of aid in Section I.A.

***Memo: Programme-based approaches (code 1901)***

111. Programme-based approaches (PBAs) are a way of engaging in development co-operation based on the principles of co-ordinated support for a locally-owned programme of development, such as a national development strategy, a sector programme, a thematic programme or a programme of a specific organisation. Programme-based approaches share the following features: i) leadership by the host country or organisation; ii) a single comprehensive programme and budget framework; iii) a formalised process for donor co-ordination and harmonisation of donor procedures for reporting, budgeting, financial

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17. Contributions by one donor to another donor to cover such expenditures should be recorded as ODA by the contributing country. The receiving country should reduce the expenditure reported under this item by the same amount.

18. Whether those balances are generated as the counterpart of sales of commodities against recipient currencies, or in some other way (e.g. amortisation on previous loans repayable in recipients' currencies).

management and procurement; iv) efforts to increase the use of local systems for programme design and implementation, financial management, monitoring and evaluation.<sup>19</sup>

***Memo: Free-standing technical co-operation (code 1902)***

112. Grants for the provision of “free standing” technical co-operation in the form of personnel, training, research and associated costs, reported under several types of aid, including non-investment project-type interventions (e.g. capacity building projects), experts and other technical assistance, scholarships and training in donor country. See definition in paragraphs 47-51.

***Memo: ODA channelled through private entities (code 1903)***

113. This item separately identifies ODA administered by NGOs and other private entities on behalf of the official sector, reported under various types of aid. Core contributions to NGOs and other private bodies are excluded. See Box 1 for reporting on aid to/through NGOs.

***Memo: ODA channelled through multilateral organisations (code 1904)***

114. This item separately identifies earmarked ODA contributions to multilateral organisations, as distinct from core contributions recorded as multilateral ODA under Section I.B. It covers donors’ contributions to specific-purpose programmes and funds managed by multilateral organisations (code 1220), and payments for multilaterals to implement donors’ projects and programmes (code 1300), to provide technical assistance (code 1420), or to promote development awareness (code 1810).

115. A donor’s total use of the multilateral system is the sum of its bilateral ODA channelled through multilateral organisations (code 1904) and its multilateral ODA (code 2000).

***Memo: Participation in international peacekeeping operations (code 1905)***

116. Report the cost of a donor’s bilateral participation in the activities listed below, when they are part of an international peace operation mandated or authorised by the United Nations through a Security Council resolution and conducted by international organisations, e.g. UN, NATO, the European Union, or regional groupings of developing countries (the cost of bilateral activities is calculated as the excess over what the personnel and equipment would have cost to maintain had they not been assigned to take part in a peace operation):

- human rights and election monitoring;
- reintegration of demobilised soldiers;
- rehabilitation of basic national infrastructure;
- monitoring or retraining of civil administrators and police forces;
- security sector reform and other rule of law-related activities;
- training in customs and border control procedures;
- advice or training in fiscal or macroeconomic stabilisation policy;
- repatriation and demobilisation of armed factions, and disposal of their weapons;
- explosive mine removal.

***Note:*** *International peacekeeping operations may include humanitarian-type activities (contributions in the form of equipment or personnel), as described in paragraphs 184 and 185. These should be*

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19. See Reporting Directives for the Creditor Reporting System [[DCD/DAC\(2007\)39/FINAL](#) and [DCD/DAC\(2007\)39/FINAL/CORR2](#)] for more detailed information on PBAs (eligibility criteria and examples).

*included under item 1905 if they are an integrated part of the activities above; otherwise they should be reported as humanitarian aid.*

**Memo: Relief food aid (code 1906)**

117. Within humanitarian aid, relief food aid comprises supplies of food, and associated costs, provided for humanitarian relief purposes.

**Line I.B Multilateral Official Development Assistance (code 2000)**

118. Core contributions to multilateral institutions in the form of grants and capital subscriptions (columns 1121 and 1151), and concessional lending (columns 1122 and 1152). The comprehensive list of multilateral organisations, contributions to which are recorded in full or in part as ODA, is shown in Annex 2.

119. The recipient multilateral institution pools contributions so that they lose their identity and become an integral part of its financial assets.

**Line I.B.1 Multilateral contributions to (code 2100)**

120. The sum of codes 2101 to 2108.

**Line I.B.1.1 UN agencies (code 2101)**

121. Grants and capital subscriptions to the UN bodies listed in Annex 2, Section I.1.

**Line I.B.1.2 European Union (code 2102)**

122. Includes the share of the EC development budget attributed to the reporting country; grants in cash or kind to the European Development Fund; and interest subsidies provided by a donor to soften the terms of loans administered by the European Investment Bank. Capital subscriptions to the European Investment Bank are not reportable.

**Line I.B.1.3 IDA (code 2103)**

**Line I.B.1.4 Other World Bank (AMCs, IBRD, IFC, MIGA) (code 2104)**

**Line I.B.1.5 Regional development banks (code 2105)**

123. Grants and capital subscriptions to the agencies listed in Annex 2, Section I.4 (codes 2103 and 2104) and I.6 (code 2105). Capital subscriptions to the World Bank and regional development banks made in the form of notes and similar instruments unconditionally encashable at sight by the recipient institution should be reported as disbursements as of their date of issue, whether or not they have been encashed.

**Line I.B.1.6 Global Environment Facility (code 2106)**

124. The full value of contributions to the Global Environment Facility (GEF), including the Least Developed Countries Fund and the Special Climate Change Fund.

**Line I.B.1.7 Montreal Protocol (code 2107)**

125. The full value of contributions to the Multilateral Fund for the Implementation of the Montreal Protocol on Substances that Deplete the Ozone Layer.

**Line I.B.1.8 Other agencies (code 2108)**

126. Contributions to agencies not included in items I.B.1.1 to I.B.1.7, as listed in Annex 2, Sections I.3, I.5 and I.7.

**Line I.B.2 Recoveries on multilateral ODA grants and capital subscriptions (code 2110)**

127. Record here recoveries on multilateral ODA grants and capital subscriptions, including any change in the valuation of capital subscriptions that are returned to the donor.

***Memo items covering both bilateral and multilateral contributions***

*Memo (bilateral + multilateral): - HIPC Initiative (code 2901)*

*Memo (bilateral + multilateral): - IDA Debt Reduction Facility (code 2902)*

128. The total amount of contributions to the HIPC Initiative (including the Multilateral Debt Relief Initiative) or IDA Debt Reduction Facility. See the *Handbook for Reporting Debt Reorganisation on the DAC Questionnaire*.

**Line II. OTHER OFFICIAL FLOWS (code 230)**

129. The sum of bilateral OOF (code 235) and multilateral OOF (code 325).

**Line II.A Other Official Bilateral Flows (code 235)**

130. The sum of export-related transactions (code 240), investment-related transactions (code 294), rescheduling (code 300), other bilateral securities and claims (code 295) and offsetting entries for debt relief (code 102). "Amounts received" (column 1130) is used to report actual principal repayments in respect of each category of OOF. Forgiveness of OOF principal should be reported in column 1130 under offsetting entries for debt forgiveness (code 102).

**Line II.A.1 Export-related transactions (code 240)**

131. The sum of official export credits to developing countries (code 265), and support to national private exporters (code 266).

**Line II.A.1.1 Official export credits to developing countries (code 265)**

132. Export credits from official export credit agencies to developing countries.

**Line II.A.1.2 Support to national private exporters (code 266)**

133. Official loans to private exporters or private export credit agencies to partially finance export credits extended by them to developing countries, and subsidies to reduce the interest rate charged on private export credits.

**Line II.A.2 Investment-related transactions (code 294)**

134. The sum of transactions with developing countries (code 291) and with residents (code 287).

**Line II.A.2.1 Investment-related transactions with developing countries (code 291)****of which: Joint ventures (code 292)**

135. A loan or investment by an official agency which does not qualify as ODA and is part of a joint venture with the recipient.

**of which: - Loans (code 293)****of which: - Acquisition of equity (code 280)****Line II.A.2.2 Investment-related transactions with residents – support to national private investors (code 287)**

136. Covers loans (columns 1122 and 1152) and subsidies (columns 1121 and 1151) to national private investors. Loans and grants by the official sector to a private company in the donor country to help finance a specified investment in a developing country. Support to the general investment programme of an enterprise should not be included, even though it may indirectly encourage investment in developing countries.

**Line II.A.3 Rescheduling, total (code 300)**

137. The sum of non-concessional rescheduling (code 301) and the OOF component of debt service reduction (code 303). See the *Handbook for Reporting Debt Reorganisation on the DAC Questionnaire*.

**Line II.A.3.1 Non-concessional rescheduling (code 301)****Line II.A.3.1.a OOF claims (capitalised interest) (code 302)****Line II.A.3.1.b Private sector claims (code 310)****Line II.A.3.2 OOF component of debt service reduction (code 303)****Line II.A.4 Other bilateral securities and claims (code 295)**

138. The sum of other acquisition of equity (code 299) and other claims and grants (code 298).

**Line II.A.4.1 Other acquisition of equity (code 299)**

139. Direct or equity investment by official agencies which does not qualify as ODA and is not part of a joint venture with the recipient.

**Line II.A.4.2 Other claims and grants (code 298)**

140. This includes:

- i) The net acquisition by governments and central monetary institutions of securities issued by developing countries regarded as OOF.

- ii) Grants or loans to developing countries which are regarded by the donor country as essentially for commercial, not developmental, purposes. For example, a grant included in an associated financing package for the primary purpose of matching a credit offer from another country and so not considered by the reporting country as satisfying the criteria for ODA.
- iii) Official loans other than export credits, with a grant element below 25 per cent.

**Line II.A.5 Offsetting entry for debt relief (code 102)**

141. The principal of OOF loans which have been either forgiven or rescheduled as ODA, offsetting the principal included under code 1612.

**Line II.B Transactions with Multilateral Agencies at Market Terms (code 325)**

142. The sum of the purchase of securities from issuing agencies (code 326) and other transactions (code 327). Only transactions with the agencies listed in Annex 2 may be reported.

**Line II.B.1. Purchase of securities from issuing agencies (code 326)**

143. The purchase (column 1122) and redemption (column 1130) by official agencies of new issues of interest-bearing securities issued by multilateral organisations.

**Line II.B.2 Other transactions (code 327)**

144. Loans at market terms to multilateral agencies and the purchase by official agencies from third parties of interest-bearing securities originally issued by multilateral organisations. Where a loan is for a specific developing country, include it in line II.A.4.2 (code 298) as a bilateral transaction (see paragraph 10).

145. No transactions with the IMF are reportable under this item.

***Memorandum items for other official flows***

***Memo: - Interest received on OOF, total (bilateral + multilateral) (code 795)***

146. The sum of bilateral (code 800) and multilateral (code 805) interest received.

***Memo: - Bilateral (code 800)***

147. The total of actual bilateral interest receipts from developing countries on OOF lending, including interest received on amounts rescheduled as OOF.

***Memo: - Multilateral (code 805)***

148. Interest received by the reporting country on its non-concessional loans to multilateral institutions.

***Memo: - Offsetting entry for forgiven interest (code 786)***

149. Interest forgiven on OOF loans. These amounts should also be included under OOF claims (code 1612) but should not be included under interest received (code 800).



**Line III. PRIVATE FLOWS AT MARKET TERMS (RESIDENCE BASIS), TOTAL (code 330)**

150. The sum of bilateral (code 332) and multilateral (code 359) private flows. This heading covers changes in holdings of private long-term assets (i.e. over one year maturity) held by **residents** of the reporting country.

151. “Amounts received” (column 1130) is used to report actual principal repayments or other capital receipts for each category of private flows. Principal forgiven or officially rescheduled should be reported in column 1130 under offsetting entries for debt relief (code 103). Neither commitments nor interest and dividend receipts are recorded for private flows.

**Line III.A Bilateral Private Flows (code 332)**

152. The sum of direct investment (new capital outflows and reinvested earnings) (code 340), other securities and claims (code 353) and offsetting entries for debt relief (code 103).

**Line III.A.1 Direct investment (code 340)****of which: New capital outflows (code 345)**

153. Direct investment comprises financing by an entity resident in a reporting country which has the objective of obtaining or retaining a lasting interest in an entity resident in a developing country. “Lasting interest” implies a long-term relationship where the direct investor has a significant influence on the management of the enterprise, reflected by ownership of at least ten per cent of the shares of the enterprise, or the equivalent in voting power or other means of control<sup>20</sup>. Amounts repatriated to entities in the reporting country are reported in column 1130. However, no account is taken of private investment by developing countries in reporting countries.

154. Exclude the amounts reported for official sector loans and subsidies to national private investors (code 287) from each column. (See paragraph 36.)

**Line III.A.2 Other securities and claims (code 353)**

155. The sum of total banks (long-term) (code 384) and non-banks (code 386). Exclude the amounts reported for official sector loans to national private exporters (code 270) from each column in the relevant lines for bank or non-bank export credits. (See paragraph 36).

**Line III.A.2.1 Total banks (long-term) (code 384)**

156. The sum of bond purchases by banks (code 751), bank export credits (code 752) and other bank (code 753).

157. In practice, this aggregate is often collected directly by central banks. Any direct investment by banks included in this total should be deducted as it is reportable under code 340.

158. Two other deductions should be made from this total:

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20. Detailed procedures and definitions for measuring direct investment are given in the document *OECD Benchmark Definition of Foreign Direct Investment* [C(2008)76]. Reporting should be in accordance with this definition, and should be consistent with members’ reporting on foreign direct investment to the OECD’s Directorate for Financial, Fiscal and Enterprise Affairs.

- i) lending for military purposes, usually in the form of export credits; and
- ii) claims on banks in financial centres, as most of this lending is channelled to developed countries.

The financial centres to exclude are: Lebanon; Liberia; Panama; Vanuatu.

159. The data required are banks' new lending and bond purchases, repayments of loans and redemption of bonds. In practice, these flow data are rarely available and estimates have to be made from the stocks of claims at the beginning and end of the reporting year, e.g. as reported to the BIS. See Box 3 for how to adjust for exchange rate changes.

**Line III.A.2.1.a) Bonds (code 751)**

160. Acquisition by banks of bonds issued by developing countries. These figures are often only available net, but where possible enter new acquisitions in column 1122 and redemptions in column 1130.

**Line III.A.2.1.b) Export credits (code 752)**

161. Export credits from private banks to developing countries (known as "buyers' credits"). Include all bank export credits with or without an official guarantee. Most credit will be guaranteed and the required data can be obtained from CRS Form 3, providing adjustments are made to exclude military credits, undisbursed amounts and guaranteed future interest. See Box 2 for more details.

**Line III.A.2.1.c) Other bank (code 753)**

162. This item is mainly for the purchase and sale of equities by banks. Such portfolio investment is distinct from direct investment as it does not imply a lasting interest in the enterprise (see paragraph 153). It is usually arrived at as a residual by deducting bank bonds (code 751) and bank export credits (code 752) from total banks (code 384).

**Line III.A.2.2 Non-banks (code 386)**

163. The sum of guaranteed export credits (code 756), non-guaranteed portions of guaranteed export credits (code 761), bonds (code 388) and other securities (including equities) (code 389).

**Line III.A.2.2.a) Guaranteed export credits (code 756)**

**Line III.A.2.2.b) Non-guaranteed portions of guaranteed export credits (code 761)**

164. Export credits other than from official agencies and banks, usually to suppliers in the reporting country to cover their exports to developing countries. The guaranteed portion (code 756) and the non-guaranteed portion (code 761) should be reported separately. The same adjustments should be made as noted in paragraph 161.

**Line III.A.2.2.c) Bonds (code 388)**

165. Acquisitions other than by banks of bonds issued by developing countries. These figures are often only available net, but where possible enter new acquisitions in column 1122 and redemptions in column 1130.

**Line III.A.2.2.d) Other securities (including equities) (code 389)**

166. This item is mainly for the purchase and sale of equities other than by banks. Such portfolio investment is distinct from direct investment as it does not imply a lasting interest in the enterprise (see paragraph 153).

**Line III.A.3 Offsetting entry for debt relief (code 103)**

167. The total amount of principal either forgiven (as ODA) or rescheduled (as OOF) on private loans. See the *Handbook for Reporting Debt Reorganisation on the DAC Questionnaire*.

**Line III.B Multilateral Private Flows (code 359)**

168. The acquisition (column 1122) and redemption (column 1130), other than by official agencies, of interest-bearing securities and other instruments issued by multilateral organisations. Only transactions with the agencies listed in Annex 2 may be reported.

**Line IV. NET PRIVATE GRANTS (code 415)***Derived as:***Line IV.1 Gross outflow from private sources (code 425)**

169. Grants by national NGOs and other private sources, including foundations and other private bodies, for development assistance and relief, together with any additional contributions in kind, made to or for developing countries, multilateral organisations (e.g. proceeds to UNICEF from Christmas card sales), special appeals (e.g. for disaster relief), or international non-governmental organisations. Includes expenditures in the donor country undertaken for development or relief purposes (e.g. subsidies by voluntary agencies to students and trainees from developing countries, welcome services, etc.). However, care should be taken not to count twice a contribution by a national non-governmental organisation to another national non-governmental organisation.

170. Funds remitted by a branch organisation to its international headquarters are considered as a flow by the country where the branch is located. The country in which the headquarters of an international non-governmental organisation is located should report only the funds the organisation receives from sources in that country.

*Less:***Line IV.2 Support received from official sector (code 420)**

171. The gross outflow from private sources included in code 425 will include official grants or subsidies to the private bodies concerned. To avoid double counting, these need to be deducted by entering the amount received from the donor country official sector<sup>21</sup> plus any grants or subsidies received from multilateral agencies or other sources outside the donor country, as a negative figure at item IV.2 (code 420), yielding net outflows from private bodies at Line IV (code 415).

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21. This amount is included in but does not necessarily correspond to code 1211, which relates to official support to all donor country-based NGOs (including NGOs based in other developed countries).

**Line V. ITEM ONLY PARTLY COVERED IN DAC RESOURCE FLOW STATISTICS**

**Line V.1 Total participation in peacebuilding operations (including non-ODA) (code 207)**

172. The total cost of contributions (including those reported in code 1905 under ODA) to United Nations peace operations, composed of: i) disbursements to the United Nations less any compensation received from the United Nations, and ii) the net cost of bilateral activities authorised by and in support of action by the United Nations. The net cost of bilateral activities is calculated as the excess over what the personnel and equipment would have cost to maintain had they not been assigned to take part in a peace operation.

## GEOGRAPHICAL RESOURCE FLOW DATA

Table DAC 2a

## Destination of Official Development Assistance - Disbursements

201	212	221	208	219	210	211	204	214	205	215	218	217
<b>GRANTS</b>	----- of which: -----		ASS. FIN.	RECOV- ERIES	<b>CAPITAL SUBSCRIP- TIONS (deposit basis)</b>	<i>Memo: Capital sub- scriptions on encashment basis</i>	<b>LOANS &amp; OTHER LONG-TERM CAPITAL</b>					
	DEBT FOR- GIVENESS (Principal + interest)	OTHER DEBT GRANTS	INTEREST SUBSIDIES	(-)			EXTENDED	of which: Rescheduled debt	RECEIVED (excl. offsetting debt relief)	Offsetting entries for debt relief (-)	TOTAL NET	of which: Equity investment

206	207	213	216	209
<b>TOTAL</b>	----- of which: -----			
<b>NET</b>	TECHNICAL COOPERAT.	DEVELOP- MENTAL FOOD AID	HUMANI- TARIAN AID	INTEREST RECEIVED (-)

173. Table DAC 2a is used to report the geographical distribution of bilateral and multilateral disbursements of official development assistance to developing countries and territories on the DAC List of ODA Recipients and multilateral organisations that are ODA-eligible.

## WHAT TO REPORT IN THE COLUMNS

174. The definitions for the various columns are given below and under Table DAC 1.

**Grants**

175. Report the total disbursements of **grants** in column 201. Within that total, report separately **debt forgiveness** in column 212, **other debt grants** in column 221, and **interest subsidies in associated financing packages** in column 208 [subsidies paid to domestic lenders which meet the conditions in Annex 3 paragraph 245.iv b) for inclusion in ODA].

**Recoveries**

176. Recoveries on grants and capital subscriptions should be recorded in column 219. Columns on grants (201), capital subscriptions (210 and 211), technical co-operation (207), developmental food aid (213), and humanitarian aid (216) should be reported with no deduction for recoveries.

**Capital Subscriptions (deposit basis)**

177. Report **capital subscriptions** on a **deposit basis** to multilateral organisations in column 210. Capital subscriptions made in the form of notes and similar instruments unconditionally encashable at sight

by the recipient institutions should be reported as disbursements as of their date of issue, whether or not they have actually been encashed.

***Memo: Capital subscriptions on encashment basis***

178. Report **capital subscriptions** on an **encashment basis** to multilateral organisations in column 211. Record as disbursements here only the amounts of capital subscriptions that have actually been encashed, i.e. the total drawn down by multilateral institutions during the year reported on from notes lodged by the reporting country, whatever their date of issue.

**Loans and other long-term capital**

179. Report the total disbursements of **ODA loans and equity investment extended** in column 204. Within that total, report as **rescheduled debt** in column 214 capitalised interest only on rescheduled ODA loans, and both principal and capitalised interest on OOF loans rescheduled as ODA. Report **actual** repayments of loan principal and proceeds from sales of equity investments in column 205. Report as **offsetting entries for debt relief** in column 215 the principal amounts only of forgiven ODA claims. See the *Handbook for Reporting Debt Reorganisation on the DAC Questionnaire*.

180. **Total net loans and other long-term capital** (column 218) equals loans extended (column 204), minus repayments received (column 205) and offsetting entries for debt relief (column 215). Report in column 217 the net amount of **equity investment** included in column 218.

**Total Net ODA Disbursements**

181. **Total net disbursements** (column 206) is the sum of grants (column 201), capital subscriptions (deposit basis) (column 210), recoveries (column 219) and total net loans and other long-term capital (column 218).

182. Report in column 207 the amount of **technical co-operation** included in grants<sup>22</sup> (column 201) and gross loans (column 204). Recoveries on grants should not be deducted.

183. Report in column 213 the **developmental food aid** included in grants (column 201) and gross loans (column 204). Recoveries on grants should not be deducted. Developmental food aid relates to supplies and transport of food, cash for food, and intermediate products (fertilisers, seeds, etc.) provided as part of a food aid programme<sup>23</sup>. Excludes emergency food aid.

184. Report in column 216 the **humanitarian aid** (including emergency food aid) included in grants (column 201) and gross loans (column 204). Recoveries on grants should not be deducted. Within the overall definition of official development assistance (ODA), humanitarian aid is assistance designed to save lives, alleviate suffering and maintain and protect human dignity during and in the aftermath of emergencies. To be classified as humanitarian, aid should be consistent with the humanitarian principles of humanity, impartiality, neutrality and independence.

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22. The actual or imputed costs of tuition in the reporting country of nationals of developing countries should be included as part of the grants of technical co-operation made to the individual countries concerned. In the case of imputed costs, the amount may be assessed by applying to total imputed costs the percentage of total developing country students accounted for by the nationals of each developing country. See Table DAC 1, section under Line I.A.5.2 for a definition of imputed student costs.

23. Report as multilateral: i) food aid by the EC financed out of its budget and allocated *pro rata* to EC member countries; and ii) core contributions to the World Food Programme.

185. Humanitarian aid includes: disaster prevention and preparedness; the provision of shelter, food, water and sanitation, health services and other items of assistance for the benefit of affected people and to facilitate the return to normal lives and livelihoods; measures to promote and protect the safety, welfare and dignity of civilians and those no longer taking part in hostilities and rehabilitation, reconstruction and transition assistance while the emergency situation persists. Activities to protect the security of persons or property through the use or display of force are excluded. Includes aid to refugees in developing countries, but not to those in donor countries.

186. Report the sum of actual **interest receipts** and **offsetting entries for interest cancelled** through forgiveness in column 209.

#### WHAT TO REPORT IN THE ROWS

187. A separate line is provided to enter data for each recipient country and territory followed by each major multilateral organisation. The totals for regions and other aggregates (e.g. bilateral, multilateral) are calculated automatically in the spreadsheet. Do not modify these formulae, but do use the link tables in Annex 4 to check that the relevant totals are the same.

188. Include contributions to regional or multinational projects and programmes under “regional” for the appropriate region or sub-region.

189. Report geographically unallocable ODA amounts spent either within or outside the donor country against “bilateral unallocated” (code 998). Under this code include administrative costs and costs of refugees in the donor country (excluding costs of voluntary resettlement in a developing country).

190. For transactions with multilateral agencies listed in Annex 2 but not listed in Table DAC 2a, the name of each agency and the amount of the contribution should be given on a separate line where the contribution exceeds a certain threshold value, to be selected by the reporting country at any desired figure above USD 100 000. The sum of these contributions plus any contributions smaller than the threshold value should be included under other UN (code 939), other regional banks (code 816) or other multilateral (code 989) as appropriate.

**Table DAC 2b**  
**Destination of Other Official Flows - Disbursements**

201	202	203	204	205	215	206	217	207
<b>GRANTS</b>	<b>OFFICIAL EXPORT CRED.</b>	<b>OTHER LONG-TERM</b>	<b>OTHER LONG-TERM</b>	<b>OTHER LONG-TERM</b>	<b>Offsetting entries for debt relief</b>	<b>TOTAL NET</b>	<i>of which:</i> <b>Equity investment</b>	<b>INTEREST RECEIVED</b>
	Amount extended	Amount received (-)	Amount extended	Amount received (-)	(excl. offsetting debt relief) Amount received (-)	(-)	(-)	(-)

191. Table DAC 2b is used to report the geographical distribution of bilateral and multilateral disbursements of other official flows to developing countries and territories on the DAC List of ODA Recipients and multilateral agencies that are ODA-eligible.

#### WHAT TO REPORT IN THE COLUMNS

192. The definitions for the various columns are given under Table DAC 1.

#### Grants

193. Report disbursements of other official **grants** in column 201.

#### Official Export Credits

194. Report **disbursements** of **official export credits** in column 202 and their **repayments** in column 203.

#### Other Long-Term

195. Report **disbursements** or acquisitions of **all other types of OOF** combined (including direct lending, rescheduling of private sector debt and rescheduled amounts of capitalised interest when OOF debt is reorganised, and purchases of bonds and equities) in column 204.

196. Report actual **repayments** of OOF loans, including loans previously rescheduled as OOF, and disposals of investments in column 205. Report as **offsetting entries for debt relief** in column 215 the principal component of OOF loans forgiven or rescheduled on ODA terms. See the *Handbook for Reporting Debt Reorganisation on the DAC Questionnaire*.

#### Total Net OOF disbursements

197. **Total net OOF disbursements** (column 206) is the sum of grants (column 201), net official export credits (column 202 minus column 203) and net other long-term OOF (column 204 minus 205),



minus offsetting entries for debt relief (column 215). Report as a memo item in column 217 the net amount of **equity investment** included in column 206.

198. Report the sum of actual **interest receipts** and **offsetting entries for interest** on OOF loans forgiven or rescheduled on ODA terms in column 207.

#### WHAT TO REPORT IN THE ROWS

199. A separate line is provided to enter data for each recipient country and territory followed by each major multilateral organisation. The totals for regions and other aggregates (e.g. bilateral, multilateral) are calculated automatically in the spreadsheet. Do not modify these formulae, but do use the link tables in Annex 4 to check that the relevant totals are the same.

200. Include contributions to regional or multinational projects and programmes under “regional” for the appropriate region or sub-region.

201. With the exception of funds to support the private sector (see below), geographically unallocable amounts spent either within or outside the donor country should be shown against “bilateral unallocated” (code 998).

202. Report official sector funds in support of private export credits or direct investment against codes 212 and 220 respectively.

203. For transactions with multilateral agencies listed in Annex 2 but not listed in Table DAC 2b, the name of each agency and the amount of the contribution should be given on a separate line where the contribution exceeds a certain threshold value, to be selected by the reporting country at any desired figure above USD 100 000. The sum of these contributions plus any contributions smaller than the threshold value should be included under other multilateral (code 989).

**Table DAC 3a**  
**Destination of Official Development Assistance - Commitments**

301	308 <i>of which:</i> ASS. FIN. INTEREST SUBSIDIES	310 <b>CAPITAL SUBSCRIP- TIONS</b>	304 <b>LOANS AND OTHER LONG-TERM CAPITAL</b>	305 <b>TOTAL</b>	306 <i>of which:</i> TECHNICAL COOPERAT.
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204. Table DAC 3a is used to report the geographical distribution of bilateral and multilateral commitments of official development assistance to developing countries and territories on the DAC List of ODA Recipients and multilateral organisations that are ODA-eligible.

#### WHAT TO REPORT IN THE COLUMNS

205. The definitions for the various columns are given under Table DAC 1.

#### Grants

206. Report total **grant** commitments in column 301. Within that total, report separately **interest subsidies in associated financing packages** in column 308.

#### Capital Subscriptions

207. Report **capital subscriptions** to multilateral organisations in column 310. For capital subscriptions in the form of notes payable at sight, enter the expected amount of deposits of such notes as the amount committed.

#### Loans and other long-term capital

208. Commitments of **loans and other long-term capital** are to be reported in column 304.

#### Total ODA Commitments

209. **Total commitments** (column 305) are the sum of grants (column 301), capital subscriptions (column 310) and total loans and other long-term capital (column 304).

210. Report in column 306 the amount of **technical co-operation** included in grants (column 301) and loans (column 304). Commitments and disbursements of grants for imputed student costs are identical (see footnote 22 for methodology).

## WHAT TO REPORT IN THE ROWS

211. A separate line is provided to enter data for each recipient country and territory followed by each multilateral organisation. The totals for regions and other aggregates (e.g. bilateral, multilateral) are calculated automatically in the spreadsheet. Do not modify these formulae, but do use the link tables in Annex 4 to check that the relevant totals are the same.

212. Include contributions to regional or multinational projects and programmes under “regional” for the appropriate region or sub-region.

213. Report geographically unallocable ODA amounts committed to be spent either within or outside the donor country against “bilateral unallocated” (code 998). Under this code include administrative costs and costs of refugees in the donor country (excluding costs of voluntary resettlement in a developing country).

214. For transactions with multilateral agencies listed in Annex 2 but not listed in Table DAC 3a, the name of each agency and the amount of the contribution should be given on a separate line where the contribution exceeds a certain threshold value, to be selected by the reporting country at any desired figure above \$100 000. The sum of these contributions plus any contributions smaller than the threshold value should be included under other UN (code 939), other regional banks (code 816) or other multilateral (code 989) as appropriate.

Table DAC 4

## Destination of Private Direct Investment and Other Private Capital

405 DIRECT INVEST. includ.RE- INVESTED EARNINGS	418	416	417	408	409	410	407	419 Offsetting entries for debt relief (-)	420 TOTAL PRIVATE NET	425 Memo: Gross outflows from private sources
	<b>OTHER SECURITIES AND CLAIMS</b>									
	<b>TOTAL</b>	<i>of which:</i>	<b>TOTAL</b>	<i>of which:</i>						
	<b>BANKS</b>	Export credits	<b>NON- BANKS</b>	Disbursements	Amortisation	Net	Securities and other			
		Net		(-)						

215. Table DAC 4 is used to report the geographical distribution of bilateral and multilateral disbursements of private flows to developing countries and territories on the DAC List of ODA Recipients and multilateral organisations that are ODA-eligible.

## WHAT TO REPORT IN THE COLUMNS

216. The definitions for the various columns are given under Table DAC 1.

**Direct Investment**

217. Report **direct investment** (new capital outflows plus reinvested earnings) net of disposals in column 405.

**Other Securities and Claims**

218. Report **total bank** purchases of bonds and other securities (including equities) and disbursements of export credits, net of redemptions, repayments and disposals, in column 418 (see Box 3). Within that total, report **net export credits** from banks in column 416.

219. Report **total non-bank** purchases of bonds and other securities (including equities) and disbursements of export credits, net of redemptions, repayments and disposals, in column 417. Within that total:

i) Report **disbursements of export credits** in column 408, and **repayments of export credits** in column 409. **Net export credits** (column 410) equals disbursements (column 408) minus repayments (column 409) – see Box 2 for details of deriving these data from the CRS.

ii) Report as **securities and other** all other non-bank flows (i.e. bonds and equities) net of disposals in column 407.

**Offsetting Entries for Debt Relief**

220. Report as **offsetting entries for debt relief** in column 419 the amount of principal forgiven (as ODA) or rescheduled (as OOF) on private loans. See the *Handbook for Reporting Debt Reorganisation on the DAC Questionnaire*.

**Total private net**

221. **Total private net** (column 420) is the sum of direct investment (column 405), total banks (column 418) and total non-banks (column 417), minus offsetting entries for debt relief (column 419).

**Memorandum item: Gross outflows from private sources**

222. Report **gross outflows** from private sources, including any official subsidies.

## WHAT TO REPORT IN THE ROWS

223. A separate line is provided to enter data for each recipient country and territory followed by each major multilateral organisation. The totals for regions and other aggregates (e.g. bilateral, multilateral) are calculated automatically in the spreadsheet. Do not modify these formulae, but do use the link tables in Annex 4 to check that the relevant totals are the same.

224. Include data on regional or multinational investment and capital under the “regional” row for the appropriate region or sub-region. These rows should also be used where, for confidentiality or other reasons, data are only available as regional aggregates.

225. With the exception of official support to the private sector (see below), geographically unallocable amounts spent either within or outside the donor country should be shown against “bilateral unallocated” (code 998).

226. Report official sector loans in support of private export credits as negative amounts against code 212. Report official sector loans and subsidies (grants) in support of direct investment as negative amounts against code 220. These negative entries offset the reporting of official support to the private sector shown in the same lines of Table DAC 2b, except that no deduction is made on Table DAC 4 for any interest subsidies on private export credits included in line 212 of Table DAC 2b.

227. The lines on multilateral organisations record purchases by private firms or individuals of bonds issued by those agencies. The total of purchases from agencies listed in Annex 2 but not listed in Table DAC 4 should be included under other multilateral (code 989).

**Box 2. Using CRS data to compile export credit figures in Table DAC4**

- i. In general, the bulk of private export credits will be guaranteed credits and data on these can be obtained from CRS Form 3, as long as steps are taken to exclude military credits.
- ii. Net disbursements can be calculated using stock data as described in Box 3. Gross disbursements can be derived by adding amortisation to net disbursements. If reported service payments include both interest and amortisation of principal, it will be necessary to exclude interest amounts in order to estimate amortisation.
- iii. The figures thus derived should be supplemented by adding in the geographical distribution of private export credits that are unguaranteed or that are guaranteed by an institution which does not report in the Creditor Reporting System.
- iv. Export credits to non-operational companies are often channeled to flag of convenience countries such as the Bahamas, Liberia, Panama and Vanuatu. They should be recorded as flows to (or, as regards repayments, from) the countries of residence of the parent company or ship or aircraft owners concerned, or if this cannot be ascertained, the country of residence of any collateral guarantor. Where no such information can be obtained, the credits concerned should be recorded against "unallocated".

**Box 3. How to calculate net flows from stock data**

- i) Ascertain the outstanding dollar amount of disbursed principal at the end of the previous year (A) and the end of the year reported on (B), excluding undisbursed amounts and guaranteed future interest.
- ii) If the loan was in dollars, subtract A from B.
- iii) If the loan was not in dollars, convert A to the currency of the loan using the end of period exchange rates for the previous year, and convert B to that currency using the end of period exchange rate for the year reported on. Subtract A from B, and convert the result to dollars using the annual average exchange rate for the year reported on.

## AID BY SECTOR

**Table DAC 5**

**Official Bilateral Commitments (or Gross Disbursements) by Sector of Destination**

528	529	530
<b>TOTAL ODA</b>	<i>of which:</i> <b>GRANTS</b>	<b>OTHER OFFICIAL FLOWS</b>

228. Table DAC 5 is used to report the sectoral destination of bilateral ODA and OOF commitments (or gross disbursements). The line items of Table DAC 5 represent a sector classification<sup>24</sup>. The column headings distinguish between ODA and OOF flows.

### WHAT TO REPORT IN THE ROWS

229. The sector of destination of a contribution should be selected by answering the question “**which specific area of the recipient’s economic or social structure is the transfer intended to foster?**”. The sector classification does **not** refer to the type of goods or services provided by the donor. Sector-specific education or research activities (e.g. agricultural education) or construction of infrastructure (e.g. agricultural storage) should be reported under the sector to which they are directed, not under education, construction, etc.

230. Some contributions are not susceptible to allocation by sector and are reported as non-sector allocable aid. Examples are aid for general development purposes, balance-of-payments support, action relating to debt, humanitarian aid and internal transactions in the donor country.

#### **Box 4. Distinguishing humanitarian from sector-allocable aid**

Humanitarian aid will usually be funded from appropriations dedicated to emergencies and their immediate aftermath and/or the prevention thereof or preparedness therefor, and funding from such appropriations is the main criterion for reporting expenditure as humanitarian aid. If the humanitarian nature of expenditure cannot be determined by its funding appropriation, members may for statistical reporting purposes have reference to situation reports by the United Nations and/or the International Movement of the Red Cross/Red Crescent (ICRC/IFRC). These are normally issued throughout an emergency to identify continuing humanitarian needs. If no UN or ICRC/IFRC situation report has been issued for six months, this could indicate that the situation is no longer perceived as an emergency, though international support could nevertheless be needed to address continuing humanitarian needs.

231. The contents of the line items of Table DAC5 are defined below:

24. See Reporting Directives for the Creditor Reporting System [[DCD/DAC\(2007\)39/FINAL](#)] for more detailed descriptions of the purpose codes.

Line Number	DESCRIPTION	Content
100	<b>SOCIAL INFRASTRUCTURE AND SERVICES</b>	This main category relates essentially to efforts to develop the human resource potential of developing countries.
110	<b>EDUCATION</b>	Includes general teaching and instruction at all levels; as well as construction specifically to improve or adapt educational establishments. Training in a particular field, such as agriculture, is reported against the sector concerned.
111	<b>EDUCATION, LEVEL UNSPECIFIED</b>	Includes education sector policy and research, as well as buildings and teacher training when level of education unspecified or unknown.
112	<b>BASIC EDUCATION</b>	Includes primary, basic life skills for youth and adults and early childhood education.
113	<b>SECONDARY EDUCATION</b>	Includes vocational training.
114	<b>POST-SECONDARY EDUCATION</b>	Includes higher education and advanced technical and managerial training.
120	<b>HEALTH</b>	Covers assistance to hospitals, clinics, other medical and dental services, public health administration and medical insurance programmes.
121	<b>HEALTH, GENERAL</b>	Includes health policy, medical training, education and research, laboratories, hospitals and specialised clinics, ambulances, dental services, mental health, rehabilitation, non-infectious disease control, drug and substance abuse control (excluding narcotics traffic control).
122	<b>BASIC HEALTH</b>	Basic health care provision, training of basic health personnel and development of basic health infrastructure; nutrition, infectious disease control, public health campaigns.
130	<b>POPULATION POLICIES/PROGRAMMES AND REPRODUCTIVE HEALTH</b>	Covers all activities in the field of reproductive health, family planning and research into population problems, STD control including HIV/AIDS.
140	<b>WATER SUPPLY AND SANITATION</b>	Covers assistance given for water resources policy, protection and administrative management, water supply and use, sanitation and water resources development (including rivers).
150	<b>GOVERNMENT AND CIVIL SOCIETY</b>	Includes assistance to strengthen the administrative apparatus and government.
151	<b>GOVERNMENT AND CIVIL SOCIETY, GENERAL</b>	Includes public sector policy/planning and activities promoting good governance: public finance management, decentralisation and anti-corruption; legal and judicial development; democratic participation and civil society: elections, legislatures and political parties, media and free flow of information; human rights; women's equality organisations and institutions.
152	<b>CONFLICT PREVENTION AND RESOLUTION, PEACE AND SECURITY</b>	Includes security system management and reform in the form of technical co-operation; civilian peacebuilding, conflict prevention and resolution; participation in international peacekeeping operations; reintegration and SALW control; removal of landmines and explosive remnants of war; prevention and demobilisation of child soldiers; management of security expenditure and enhancing civil societies' role in the security system; support for the integration of demobilised military personnel into the economy and the conversion of production facilities from military to civilian outputs.
160	<b>OTHER SOCIAL INFRASTRUCTURE AND SERVICES</b>	Covers assistance to employment, housing, other social services and cultural development, narcotics control <sup>25</sup> , social mitigation of HIV/AIDS.

25. ODA recording of narcotics control expenditures is limited to activities that focus on economic development and welfare including alternative development programmes and crop substitution. Activities by the donor country to interdict drug supplies, destroy crops or train or finance military personnel in anti-narcotics activities are not reportable.



Line Number	DESCRIPTION	Content
200	<b>ECONOMIC INFRASTRUCTURE AND SERVICES</b>	This major heading groups assistance for networks, utilities and services that facilitate economic activity.
210	<b>TRANSPORT AND STORAGE</b>	Covers road, rail, water and air transport and storage, whether or not related to transportation.
220	<b>COMMUNICATIONS</b>	Includes all communications (post and telecommunications, radio, television, print media), ICT.
230	<b>ENERGY GENERATION AND SUPPLY</b>	Covers both the production and distribution of energy. Assistance towards the peaceful use of nuclear energy is reportable as ODA. This includes the construction and decommissioning of nuclear power reactors for civilian power supply, the development or supply of medical isotopes, and food irradiation and other industrial and commercial applications. Nuclear weapons research and other military applications of nuclear technology are excluded.
240	<b>BANKING AND FINANCIAL SERVICES</b>	Covers assistance to finance and banking in both formal and informal sectors.
250	<b>BUSINESS AND OTHER SERVICES</b>	Includes business development and activities aimed at improving the business climate; privatisation.

Line Number	DESCRIPTION	Content
300	<b>PRODUCTION SECTORS</b>	This main heading groups contributions to all directly productive sectors.
310	<b>AGRICULTURE, FORESTRY AND FISHING</b>	Covers all primary production except resource extraction.
311	<b>AGRICULTURE</b>	Including agricultural sector policy, agricultural development and inputs, management of land and agricultural water resources, crops and livestock production, agrarian reform, agricultural credit, co-operatives and research as well as veterinary services.
312	<b>FORESTRY</b>	Includes forestry policy, planning and programmes, fuelwood and charcoal projects, forestry education, research and development.
313	<b>FISHING</b>	Includes fisheries policy, planning and programmes as well as fisheries research and education.
320	<b>INDUSTRY, MINING AND CONSTRUCTION</b>	Covers assistance to manufacturing industries of all kinds, technological research and development, extractive industries, and construction when sector cannot be identified.
321	<b>INDUSTRY</b>	Industrial policy, small business and craft development; all types of manufacturing, including agro-processing, chemicals and fertilisers, gas liquefaction and petroleum refining, fuel wood production, textiles and leather.
322	<b>MINERAL RESOURCES AND MINING</b>	Includes mining and minerals policy and programmes, geology, and extraction of metals, minerals and fuels.
323	<b>CONSTRUCTION</b>	Construction sector policy and planning; excluding construction activities within specific sectors (e.g., hospital or school construction).
331	<b>TRADE POLICY AND REGULATIONS AND TRADE-RELATED ADJUSTMENT</b>	Trade policy and planning; trade facilitation; regional trade agreements; multilateral trade negotiations; trade-related adjustment; trade education.
332	<b>TOURISM</b>	Tourism policy and administrative management.

Line Number	DESCRIPTION	Content
400	<b>MULTISECTOR/CROSS-CUTTING</b>	This main heading includes support for projects which straddle several sectors. However, entries should be made here only if the reporting country is unable to make an estimate of the amounts that can be allocated to and reported under individual sectors elsewhere in the table.
410	<b>GENERAL ENVIRONMENTAL PROTECTION</b>	Covers activities concerned with conservation, protection or amelioration of the physical environment without sector allocation.
430	<b>OTHER MULTISECTOR</b>	Covers urban and rural development projects, non agricultural alternative development, multisector education/training (including scholarships) and research when the sector cannot be identified.

Line Number	DESCRIPTION	Content
450	<b>TOTAL SECTOR ALLOCABLE</b>	Sum of amounts on lines 100, 200, 300 and 400.

Line Number	DESCRIPTION	Content
500	<b>COMMODITY AID AND GENERAL PROGRAMME ASSISTANCE</b>	This main heading includes contributions for general development purposes without sector allocation, with or without restrictions on the specific use of the funds (and irrespective of any control by the donor of the use of counterpart funds). Funds supplied on the general condition that they be used for capital projects at the recipient's choice, but not subject to agreement by the donor, are also to be included here.
510	<b>GENERAL BUDGET SUPPORT</b>	Unearmarked contributions to the government budget, support for the implementation of macroeconomic reforms, transfers to stabilise the balance-of-payments and general programme assistance when not allocable by sector.
520	<b>DEVELOPMENTAL FOOD AID/FOOD SECURITY ASSISTANCE</b>	Supplies and transport of food, cash for food, and intermediate products (fertilisers, seeds etc.) provided as part of a food aid programme.
530	<b>OTHER COMMODITY ASSISTANCE</b>	Includes import support of capital goods and commodities.

Line Number	DESCRIPTION	Content
600	<b>ACTION RELATING TO DEBT</b>	This main heading groups all actions relating to debt (forgiveness, conversions, swaps, buy-backs, rescheduling, refinancing).

Line Number	DESCRIPTION	Content
700	<b>HUMANITARIAN AID</b>	Humanitarian aid includes: disaster prevention and preparedness; the provision of shelter, food, water and sanitation, health services and other items of assistance for the benefit of affected people and to facilitate the return to normal lives and livelihoods; measures to promote and protect the safety, welfare and dignity of civilians and those no longer taking part in hostilities and rehabilitation, reconstruction and transition assistance while the emergency situation persists. Activities to protect the security of persons or property through the use or display of force are excluded. Includes aid to refugees in developing countries, but not to those in donor countries.
720	<b>EMERGENCY RESPONSE</b>	An emergency is a situation which results from man made crises and/or natural disasters. Covers material relief assistance and services, emergency food aid and relief co-ordination, protection and support services. Includes aid to refugees in developing countries.
730	<b>RECONSTRUCTION RELIEF AND REHABILITATION</b>	Short-term rehabilitation and reconstruction after an emergency or a conflict to facilitate the return to normal lives and livelihoods.
740	<b>DISASTER PREVENTION AND PREPAREDNESS</b>	Disaster risk reduction activities (e.g. developing knowledge, natural risks cartography, legal norms for construction); early warning systems; emergency contingency stocks and contingency planning including preparations for forced displacement.

Line Number	DESCRIPTION	Content
910	<b>ADMINISTRATIVE COSTS OF DONORS</b>	Administrative costs as defined in paragraphs 98-104.

Line Number	DESCRIPTION	Content
930	<b>REFUGEES IN DONOR COUNTRIES</b>	Aid to refugees in donor countries as defined in paragraphs 107 and 108.

Line Number	DESCRIPTION	Content
998	<b>UNALLOCATED/ UNSPECIFIED</b>	Amounts should be reported under this heading only for forms of aid which cannot be assigned to another part of the table, and also, in the case of project or sector assistance, to record contributions for which sectoral destination remains to be specified by or in agreement with the donor.

#### WHAT TO REPORT IN THE COLUMNS

232. Report **total ODA** in column 528, the total of **grants** in column 529.
233. Report commitments (or gross disbursements) of **other official flows** in column 530.

**TYING STATUS**

**Table DAC 7b**

**Tying Status of Bilateral Official Development Assistance - Commitments**

*Members with full CRS++ coverage of the tying status of their bilateral ODA are not requested to report Table DAC 7b as long as they complete the same aggregates in the “validation table” for CRS++.*

071 GRANTS AND GRANT-LIKE CONTRIB.	072	073	074  TOTAL
	LOANS		
	TOTAL	<i>of which:</i> Project Assist.	

234. Table DAC 7b is used to report the tying status of bilateral ODA commitments. Members have agreed that administrative costs and technical co-operation expenditure should be disregarded in assessing the percentages of tied, partially untied and untied aid. These items should therefore not be included in the data reported in this Table, with the exception of the memorandum item as defined in paragraph 240.

WHAT TO REPORT IN THE COLUMNS

235. Report commitments of **grants and grant-like contributions** other than technical co-operation and administrative costs in column 071. Report **total loan** commitments other than technical co-operation in column 072. Within that total, report commitments of **investment project aid loans** in column 073. **Total** (column 074) is the sum of grants (column 071) and loans (column 072).

WHAT TO REPORT IN THE ROWS

**Line TOTAL BILATERAL COMMITMENTS (code 500)**

236. The sum of codes 510, 520 and 530.

**Line a) Untied contributions (code 510)**

237. *Untied aid* is defined as loans and grants whose proceeds are fully and freely available to finance procurement from all OECD countries and substantially all developing countries. Untied aid is taken to include:

- budget and balance-of-payments support (where freely usable foreign exchange is provided to the recipient);
- local cost financing for the procurement of goods and services on the local market. This comprises goods and services bought from a local enterprise which produces them, or carried in the stocks of a local enterprise for sale to all comers, irrespective of the fact that they may originally have been imported. An example of the procurement of services would be payments of wages and salaries made to locally recruited project personnel. (Such financing is classified as untied since the corresponding foreign exchange is available to the recipient economy to purchase imports from whatever source it thinks fit.)
- action relating to debt (debt reorganisation that, by enabling the recipient to forgo making service payments, makes the corresponding amount of foreign exchange freely available).
- contributions to non-governmental organisations and official funds in support of, or intended for, direct equity investment and that are recorded as ODA, providing that there are no formal or informal restrictions which would cause them to be considered as in effect tied<sup>26</sup>.

#### **Line b) Partially untied contributions (code 520)**

238. *Partially untied aid* is defined as loans and grants which are tied, contractually or in effect, to procurement of goods and services from a restricted number of countries which must include substantially all developing countries and can include the donor country.

#### **Line c) Tied contributions (code 530)**

239. All loans and grants that do not fall under the definition of *untied* or *partially untied aid* are classified as *tied aid*, whether they are tied formally or through informal arrangements.

#### ***Memo item: Untied for LDCs and non-LDC HIPCs, including FTC***

240. For the purposes of monitoring the 2001 DAC Untying Recommendation and its 2006 and 2008 amendments, report total untied commitments for Least Developed Countries (LDCs) and non-LDC Heavily Indebted Poor Countries (HIPCs), including FTC but excluding administrative costs.

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26. The term “in effect tied” is used to cover both formal and informal arrangements governing eligible procurement sources: a transaction is defined to be in effect tied if: either i) it is the subject of a formal or informal understanding to that effect between the recipient and the donor country; or ii) it involves practices which the Development Assistance Committee and the Participants in the Arrangement on Guidelines for Officially Supported Export Credits may determine to result in such tying or partial untying. Transactions that are “in effect tied” are not reported separately in the table.

## ANNEX 1: DAC LIST OF ODA RECIPIENTS

Effective for reporting on 2009 and 2010 flows

(Most recent updates to the list are available at [www.oecd.org/dac/stats/daclist](http://www.oecd.org/dac/stats/daclist))

Least Developed Countries	Other Low Income Countries (per capita GNI < \$935 in 2007)	Lower Middle Income Countries and Territories (per capita GNI \$936-\$3 705 in 2007)	Upper Middle Income Countries and Territories (per capita GNI \$3 706-\$11 455 in 2007)
Afghanistan	Côte d'Ivoire	Albania	*Anguilla
Angola	Ghana	Algeria	Antigua and Barbuda <sup>1</sup>
Bangladesh	Kenya	Armenia	Argentina
Benin	Korea, Dem. Rep.	Azerbaijan	Barbados <sup>2</sup>
Bhutan	Kyrgyz Rep.	Bolivia	Belarus
Burkina Faso	Nigeria	Bosnia and Herzegovina	Belize
Burundi	Pakistan	Cameroon	Botswana
Cambodia	Papua New Guinea	Cape Verde	Brazil
Central African Rep.	Tajikistan	China	Chile
Chad	Uzbekistan	Colombia	Cook Islands
Comoros	Viet Nam	Congo, Rep.	Costa Rica
Congo, Dem. Rep.	Zimbabwe	Dominican Republic	Croatia
Djibouti		Ecuador	Cuba
Equatorial Guinea		Egypt	Dominica
Eritrea		El Salvador	Fiji
Ethiopia		Former Yugoslav Republic of Macedonia	Gabon
Gambia		Georgia	Grenada
Guinea		Guatemala	Jamaica
Guinea-Bissau		Guyana	Kazakhstan
Haiti		Honduras	Lebanon
Kiribati		India	Libya
Laos		Indonesia	Malaysia
Lesotho		Iran	Mauritius
Liberia		Iraq	*Mayotte
Madagascar		Jordan	Mexico
Malawi		Kosovo <sup>3</sup>	Montenegro
Maldives		Marshall Islands	*Montserrat
Mali		Micronesia, Federated States	Nauru
Mauritania		Moldova	Oman <sup>1</sup>
Mozambique		Mongolia	Palau
Myanmar		Morocco	Panama
Nepal		Namibia	Serbia
Niger		Nicaragua	Seychelles
Rwanda		Niue	South Africa
Samoa		Palestinian Administered Areas	*St. Helena
São Tomé and Príncipe		Paraguay	St. Kitts-Nevis
Senegal		Peru	St. Lucia
Sierra Leone		Philippines	St. Vincent and Grenadines
Solomon Islands		Sri Lanka	Suriname
Somalia		Swaziland	Trinidad and Tobago <sup>2</sup>
Sudan		Syria	Turkey
Tanzania		Thailand	Uruguay
Timor-Leste		*Tokelau	Venezuela
Togo		Tonga	
Tuvalu		Tunisia	
Uganda		Turkmenistan	
Vanuatu		Ukraine	
Yemen		*Wallis and Futuna	
Zambia			

\*Territory.

- (1) Antigua & Barbuda and Oman exceeded the high income country threshold in 2007. In accordance with the DAC rules for revision of this List, both will graduate from the List in 2011 if they remain high income countries until 2010.
- (2) Barbados and Trinidad & Tobago exceeded the high income country threshold in 2006 and 2007. In accordance with the DAC rules for revision of this List, both will graduate from the List in 2011 if they remain high income countries until 2010.
- (3) This does not imply any legal position of the OECD regarding Kosovo's status.

**ANNEX 2: LIST OF INTERNATIONAL ORGANISATIONS****As at 10 June 2010**(Most recent updates to the list are available at [www.oecd.org/dac/stats/methodology](http://www.oecd.org/dac/stats/methodology))

Below is the list of agencies core contributions to which may be reported as official development assistance (ODA), either in whole or in part. “Core contributions” means funds that are disbursed at the discretion of the agency, in accordance with paragraphs 9 and 10 of these Directives.

Where donors effectively control the disposal of funds channelled through multilateral agencies, these should be reported as bilateral aid. This applies to contributions earmarked for specific countries, sectors or themes.

Agencies may also administer funds that are specifically directed to developing countries or development concerns. Contributions to such funds may be reported in full as ODA, regardless of whether core contributions to the agencies administering the funds are reportable as ODA. In case of doubt, members may consult the Secretariat.

Acronym (English)	Coef- ficient If< 100%	Full Name (English)	DAC 2a/3a Row Code	Channel Code
<b>I. MULTILATERAL INSTITUTIONS</b>				<b>40000</b>
<b>1. UNITED NATIONS (UN)</b>				
<b>1.1 UNITED NATIONS AGENCIES, FUNDS AND COMMISSIONS</b>				<b>41000</b>
UNCCD		Convention to Combat Desertification		41101
DLCO-EA		Desert Locust Control Organisation for Eastern Africa		41102
ESCAP		Economic and Social Commission for Asia and the Pacific		41106
ESCWA		Economic and Social Commission for Western Asia		41105
ECA		Economic Commission for Africa		41103
ECLAC		Economic Commission for Latin America and the Caribbean		41104
IAEA-TCF		International Atomic Energy Agency (Contributions to Technical Cooperation Fund Only)		41107
IFAD		International Fund for Agricultural Development	988	41108
ILO-RBSA		International Labour Organisation - Regular Budget Supplementary Account		41144
INSTRAW		International Research and Training Institute for the Advancement of Women		41109
UNAIDS		Joint United Nations Programme on HIV/AIDS		41110
UNCDF		United Nations Capital Development Fund		41111
UNICEF		United Nations Children’s Fund	963	41122
UNCTAD		United Nations Conference on Trade and Development		41112
UNDEF		United Nations Democracy Fund		41142
UNIFEM		United Nations Development Fund for Women		41124
UNDP		United Nations Development Programme	959	41114
UNEP		United Nations Environment Programme		41116
UN Habitat		United Nations Human Settlement Programme		41120
UNIDO		United Nations Industrial Development Organisation		41123
UNITAR		United Nations Institute for Training and Research		41125
UNMAS		United Nations Mine Action Service		41126
UNOCHA		United Nations Office of Co-ordination of Humanitarian Affairs		41127
UNHCR		United Nations Office of the United Nations High Commissioner for Refugees	967	41121
UNODC		United Nations Office on Drugs and Crime		41128
PBF Window 2		United Nations Peacebuilding Fund (Window Two: Restricted Contributions Only)		41141
UNFPA		United Nations Population Fund	974	41119

Acronym (English)	Coef- ficient If < 100%	Full Name (English)	DAC 2a/3a Row Code	Channel Code
UNRWA		United Nations Relief and Works Agency for Palestine Refugees in the Near East	964	41130
UNRISD		United Nations Research Institute for Social Development		41129
UNSID		United Nations Special Initiative on Africa		41133
UNSSC		United Nations System Staff College		41131
UNSCN		United Nations System Standing Committee on Nutrition		41132
UNU		United Nations University (including Endowment Fund)		41134
UNVFTC		United Nations Voluntary Fund for Technical Co-operation in the Field of Human Rights		41137
UNVFTV		United Nations Voluntary Fund for Victims of Torture		41138
UNVFD		United Nations Voluntary Fund on Disability		41136
UNV		United Nations Volunteers		41135
WFP		World Food Programme	966	41140
WHO-CVCA		World Health Organisation - core voluntary contributions account		41143
<b>1.2 OTHER UN (Core Contributions Reportable in Part)</b>				<b>41300</b>
FAO	51%	Food and Agricultural Organisation	932	41301
IAEA- Assessed	33%	International Atomic Energy Agency - assessed contributions	941	41312
ILO- Assessed	60%	International Labour Organisation – assessed contributions	940	41302
ITU	18%	International Telecommunications Union	937	41303
UN	12%	United Nations	938	41305
UNDPKO	6%	United Nations Department of Peacekeeping Operations (only UNIFIL, MINURSO, UNOMIG, UNMIK, MONUC, UNMIL, UNOCI, MINUSTAH, UNMIS, UNMIT, UNAMID, MINURCAT). Report contributions mission by mission in CRS++.	943	41310
UNECE	89%	United Nations Economic Commission for Europe (extrabudgetary contributions only)	948	41314
UNESCO	60%	United Nations Educational, Scientific and Cultural Organisation	942	41304
UNFCCC	61%	United Nations Framework Convention on Climate Change		41316
OHCHR	64%	United Nations High Commissioner for Human Rights (extrabudgetary contributions only)	946	41313
UNISDR	75%	United Nations International Strategy for Disaster Reduction		41315
PBF Window 1	89%	United Nations Peacebuilding Fund (Window One: Flexible Contributions Only)		41311
UPU	16%	Universal Postal Union	936	41306
WHO- Assessed	76%	World Health Organisation - assessed contributions	931	41307
WIPO	3%	World Intellectual Property Organisation	814	41308
WMO	4%	World Meteorological Organisation	933	41309
<b>2. EUROPEAN UNION INSTITUTIONS</b>				<b>42000</b>
EC		European Commission - Development Share of Budget	917	42001
EDF		European Commission - European Development Fund	918	42003
EIB		European Investment Bank (interest subsidies only)	919	42004
FEMIP		Facility for Euro-Mediterranean Investment and Partnership Trust Fund		42005
<b>3. INTERNATIONAL MONETARY FUND</b>				<b>43000</b>
IMF-PRG-HIPC		International Monetary Fund - Poverty Reduction and Growth - Heavily Indebted Poor Countries Debt Relief Initiative Trust Fund [includes HIPC, Extended Credit Facility (ECF), and ECF-HIPC sub-accounts]	949	43002
IMF-PRG-MDRI		International Monetary Fund - Poverty Reduction and Growth - Multilateral Debt Relief Initiative Trust		43004
IMF-PRGT		International Monetary Fund - Poverty Reduction and Growth Trust	958	43001
IMF-EPCA- ENDA		International Monetary Fund - Subsidization of Emergency Post Conflict Assistance/Emergency Assistance for Natural Disasters for PRGT-eligible members		43003



Acronym (English)	Coef- ficient If < 100%	Full Name (English)	DAC 2a/3a Row Code	Channel Code
<b>4. WORLD BANK GROUP</b>				<b>44000</b>
AMCs		Advance Market Commitments		44006
IBRD		International Bank for Reconstruction and Development	901	44001
IDA		International Development Association	905	44002
IDA-HIPC		International Development Association - Heavily Indebted Poor Countries Debt Initiative Trust Fund		44003
IDA-MDRI		International Development Association - Multilateral Debt Relief Initiative	904	44007
IFC		International Finance Corporation	903	44004
MIGA		Multilateral Investment Guarantee Agency	902	44005
<b>5. WORLD TRADE ORGANISATION</b>				<b>45000</b>
WTO-ACWL		World Trade Organisation - Advisory Centre on WTO Law		45002
WTO-DDAGTF		World Trade Organisation - Doha Development Agenda Global Trust Fund		45003
WTO-ITC		World Trade Organisation - International Trade Centre		45001
<b>6. REGIONAL DEVELOPMENT BANKS</b>				<b>46000</b>
Afr.DB		African Development Bank	913	46002
Afr.DF		African Development Fund	914	46003
CAF		Andean Development Corporation		46008
AsDB		Asian Development Bank	915	46004
AsDF		Asian Development Fund	916	46005
BSTDB	61%	Black Sea Trade and Development Bank		46006
CDB		Caribbean Development Bank	906	46009
CABEI		Central American Bank for Economic Integration	910	46007
EBRD	43%	European Bank for Reconstruction and Development		46015
EBRD TFs - ODA Countries Only		European Bank for Reconstruction and Development – technical co-operation and special funds (ODA-eligible countries only)		46016
EBRD TFs - All Countries	43%	European Bank for Reconstruction and Development – technical co-operation and special funds (all EBRD countries of operations)		46017
EBRD-ETC		European Bank for Reconstruction and Development - Early Transition Countries Initiative		46018
EBRD-WBJTF		European Bank for Reconstruction and Development - Western Balkans Joint Trust Fund		46019
IDB		Inter-American Development Bank, Inter-American Investment Corporation and Multilateral Investment Fund	909	46012
IDB Sp.F.		Inter-American Development Fund for Special Operations	912	46013
<b>7. OTHER MULTILATERAL INSTITUTIONS (Coefficients may need to be applied)</b>				<b>47000</b>
SCAAP		(Colombo Plan) Special Commonwealth African Assistance Programme		47091
		Adaptation Fund		47111
WARDA		Africa Rice Centre		47101
CAMES		African and Malagasy Council for Higher Education		47009
ACBF		African Capacity Building Foundation		47001
AU		African Union (excluding peacekeeping facilities)		47005
ASEAN (CF)		ASEAN Cultural Fund		47004
APO		Asian Productivity Organisation		47002
APEC ASF		Asia-Pacific Economic Cooperation Support Fund (except contributions tied to counter-terrorism activities)		47109
APFIC		Asia-Pacific Fishery Commission		47068
ASEAN		Association of South East Asian Nations: Economic Co-operation		47003
		Bioversity International		47069

Acronym (English)	Coef- ficient If< 100%	Full Name (English)	DAC 2a/3a Row Code	Channel Code
CARICOM		Caribbean Community Secretariat		47011
CAREC		Caribbean Epidemiology Centre		47012
CEI-Climate Fund		Central European Initiative - Special Fund for Climate and Environmental Protection		47112
ICDDR,B		Centre for Health and Population Research		47053
CIFOR		Centre for International Forestry Research		47018
CP		Colombo Plan		47027
CFC		Common Fund for Commodities		47105
CAPAM		Commonwealth Agency for Public Administration and Management		47010
CF		Commonwealth Foundation		47013
CFTC		Commonwealth Fund for Technical Co-operation		47014
CI		Commonwealth Institute		47016
CLAS		Commonwealth Legal Advisory Service		47023
CMDF		Commonwealth Media Development Fund		47024
COL		Commonwealth of Learning		47025
CPTM		Commonwealth Partnership for Technical Management		47028
CSC		Commonwealth Scientific Council		47030
CSSO		Commonwealth Small States Office		47031
CTIAF		Commonwealth Trade and Investment Access Facility		47032
CYP		Commonwealth Youth Programme		47033
CPLP		Community of Portuguese Speaking Countries		47026
CGIAR		Consultative Group on International Agricultural Research		47015
CITES		Convention on International Trade in Endangered Species of Wild Flora and Fauna		47022
EROPA		Eastern-Regional Organisation of Public Administration		47037
CEMAC		Economic and Monetary Community of Central Africa		47113
ECOWAS		Economic Community of West African States		47034
ENDA		Environmental Development Action in the Third World		47035
EPPO		European and Mediterranean Plant Protection Organisation		47036
FFTC		Food and Fertilizer Technology Centre		47041
FFA		Forum Fisheries Agency		47040
FIT		Foundation for International Training		47042
DCAF		Geneva Centre for the Democratic Control of Armed Forces		47106
GICHD		Geneva International Centre for Humanitarian Demining		47123
GAVI		Global Alliance for Vaccines and Immunization	1311	47122
		Global Crop Diversity Trust		47043
GEF		Global Environment Facility Trust Fund	811	47044
GEF-LDCF		Global Environment Facility - Least Developed Countries Fund		47129
GEF-SCCF		Global Environment Facility - Special Climate Change Fund		47130
Global Fund		Global Fund to Fight AIDS, Tuberculosis and Malaria	1312	47045
IF		Integrated Framework for Trade-Related Technical Assistance to Least Developed Countries		47116
IAII		Inter-American Indian Institute		47048
IICA		Inter-American Institute for Co-operation on Agriculture		47061
IOC		Intergovernmental Oceanographic Commission		47065
IPCC		Intergovernmental Panel on Climate Change		47067
IAI		International African Institute		47047
IBE		International Bureau of Education - International Educational Reporting System (IERS)		47049
CIHEAM		International Centre for Advanced Mediterranean Agronomic Studies		47019
ICARDA		International Centre for Agricultural Research in Dry Areas		47051
ICRA		International Centre for Development Oriented Research in Agriculture		47055
CIAT		International Centre for Tropical Agriculture		47017
ICIPE		International Centre of Insect Physiology and Ecology		47054
ICAC		International Cotton Advisory Committee		47050
ICRISAT		International Crop Research for Semi-Arid Tropics		47057
IDLO		International Development Law Organisation		47059

Acronym (English)	Coef- ficient If< 100%	Full Name (English)	DAC 2a/3a Row Code	Channel Code
IFFIm <sup>1</sup>		International Finance Facility for Immunisation		47107
IIC		International Institute for Cotton		47060
IDEA		International Institute for Democracy and Electoral Assistance		47058
IITA		International Institute of Tropical Agriculture		47062
ILRI		International Livestock Research Institute		47063
CIMMYT		International Maize and Wheat Improvement Centre		47020
INBAR		International Network for Bamboo and Rattan		47064
IOM		International Organisation for Migration		47066
OIF		International Organisation of the Francophonie		47046
CIP		International Potato Centre		47021
IRRI		International Rice Research Institute		47070
ISTA		International Seed Testing Association		47071
ITTO		International Tropical Timber Organisation		47073
IVI		International Vaccine Institute		47074
IWMI		International Water Management Institute		47075
FASTPED		INTERPOL Fund for Aid and Technical Assistance to Developing Countries		47038
JSCA		Justice Studies Centre of the Americas		47076
OLADE		Latin-American Energy Organisation		47127
MRC		Mekong River Commission		47077
MDRP		Multi-Country Demobilisation and Reintegration Program		47108
Montreal Protocol		Multilateral Fund for the Implementation of the Montreal Protocol	812	47078
NEPAD		New Partnership for Africa's Development		47117
NDF		Nordic Development Fund		47128
OECD-Dev. Centre		OECD Development Centre		47081
OECD		Organisation for Economic Co-operation and Development (Contributions to special funds for Technical Co-operation Activities Only)		47080
OAS		Organisation of American States		47079
OECS		Organisation of Eastern Caribbean States		47082
BSEC	78%	Organisation of the Black Sea Economic Cooperation		47110
PIFS		Pacific Islands Forum Secretariat		47087
SPREP		Pacific Regional Environment Programme		47097
PAHO		Pan-American Health Organisation		47083
PAIGH		Pan-American Institute of Geography and History		47084
PARCA		Pan-American Railway Congress Association		47085
PIDG		Private Infrastructure Development Group		47086
CREFIAF		Regional Organisation for the Strengthening of Supreme Audit Institutions of Francophone Sub-Saharan Countries		47118
RN		Relief Net		47088
OSS		Sahara and Sahel Observatory		47119
SWAC		Sahel and West Africa Club		47029
SPC		Secretariat of the Pacific Community		47096
SAARC		South Asian Association for Regional Cooperation		47120
SEAFDC		South East Asian Fisheries Development Centre		47092
SEAMEO		South East Asian Ministers of Education		47093
SOPAC		South Pacific Applied Geoscience Commission		47094
SPBEA		South Pacific Board for Educational Assessment		47095
SADC		Southern African Development Community		47089
SATCC		Southern African Transport and Communications Commission		47090

1. Disbursements are recorded at the time the donors actually make payments. This is likely to be both during the life cycle of the bonds (to cover set-up costs, administration, interest payments to bondholders etc.), and at maturity of the bonds when donor contributions will reimburse bondholders.

Acronym (English)	Coef- ficient If< 100%	Full Name (English)	DAC 2a/3a Row Code	Channel Code
UCLGA		United Cities and Local Governments of Africa		47121
USP		University of the South Pacific		47099
UNPO		Unrepresented Nations and Peoples' Organisation		47098
WAMU		West African Monetary Union		47100
ICRAF		World AgroForestry Centre		47056
WCO-Fellowship Prog.		World Customs Organisation Fellowship Programme		47102
WMU		World Maritime University		47103
AVRDC		World Vegetable Centre		47008
WorldFish Centre		WorldFish Centre		47104
<b>II. NON GOVERNMENTAL ORGANISATIONS (NGOs) AND CIVIL SOCIETY (OFFICIAL CONTRIBUTIONS TO WHICH MAY BE REPORTED AS BILATERAL ODA)</b>				<b>20000</b>
<b>2.1. INTERNATIONAL NGOs</b>				<b>21000</b>
ASF		Africa Solidarity Fund		21059
AMREF		African Medical and Research Foundation		21045
ACORD		Agency for Cooperation and Research in Development		21046
AITIC		Agency for International Trade Information and Co-operation		21002
		AgriCord		21047
AAU		Association of African Universities		21048
AGID		Association of Geoscientists for International Development		21001
CUTS		Consumer Unity and Trust Society International		21005
CODESRIA		Council for the Development of Economic and Social Research in Africa		21004
		Development Gateway Foundation		21006
MSF		Doctors Without Borders		21029
ELCI		Environmental Liaison Centre International		21007
ECDPM		European Centre for Development Policy Management		21049
AWEPA		European Parliamentarians for Africa		21043
Eurostep		Eurostep		21008
FAWE		Forum for African Women Educationalists		21010
FARA		Forum for Agricultural Research in Africa		21009
		Geneva Call		21050
GCE		Global Campaign for Education		21011
HAI		Health Action International		21013
HURIDOCs		Human Rights Information and Documentation Systems		21014
ISPEC		Institut Supérieur Panafricaine d'Economie Coopérative		21051
IPS		Inter Press Service, International Association		21024
		International Alert		21038
ICRA		International Catholic Rural Association		21015
ICTSD		International Centre for Trade and Sustainable Development		21017
ICTJ		International Centre for Transitional Justice		21057
ICRC		International Committee of the Red Cross	1211	21016
ICG		International Crisis Group		21058
ICCIDD		International Council for the Control of Iodine Deficiency Disorders		21044
IFRCRCS		International Federation of Red Cross and Red Crescent Societies		21018
IFS		International Federation of Settlements and Neighbourhood Centres		21019
		International HIV/AIDS Alliance		21020
IIED		International Institute for Environment and Development		21021
IISD		International Institute for Sustainable Development		21039
INAFI		International Network for Alternative Financial Institutions		21022
Interpeace		International Peacebuilding Alliance		21042

Acronym (English)	Coef- ficient If < 100%	Full Name (English)	DAC 2a/3a Row Code	Channel Code
IPPF		International Planned Parenthood Federation	1212	21023
ISC		International Seismological Centre		21025
ISHR		International Service for Human Rights		21026
ITF		International Trust Fund for Demining and Mine Victims Assistance		21027
UNION		International Union Against Tuberculosis and Lung Disease		21034
IUEF		International University Exchange Fund - IUEF Stip. in Africa and Latin America		21028
IWTC		International Women's Tribune Centre		21040
		IPAS-Protecting Women's Health, Advancing Women's Reproductive Rights		21053
CLASCO		Latin American Council for Social Sciences		21003
LPI		Life and Peace Institute		21054
PAID		Pan African Institute for Development		21030
PANOS		PANOS Institute		21031
PSI		Population Services International		21032
RATN		Regional AIDS Training Network		21055
REEEP		Renewable Energy and Energy Efficiency Partnership		21056
SID		Society for International Development		21041
TI		Transparency International		21033
WWB		Women's World Banking		21037
OMCT		World Organisation Against Torture		21035
WUS		World University Service		21036
<b>III. PUBLIC-PRIVATE PARTNERSHIPS</b>				<b>30000</b>
<b>(OFFICIAL CONTRIBUTIONS TO WHICH MAY BE REPORTED AS BILATERAL ODA)</b>				
		Cities Alliance		30008
GAID		Global Alliance for ICT and Development		30007
GAIN		Global Alliance for Improved Nutrition		30001
GCPF		Global Climate Partnership Fund		30012
GEEREF		Global Energy Efficiency and Renewable Energy Fund		30015
GeSCI		Global e-Schools and Communities Initiative		30003
GWP		Global Water Partnership		30004
IAVI		International AIDS Vaccine Initiative		30005
UNITAID		International drug purchase facility		30010
IPM		International Partnership on Microbicides		30006
IUCN		International Union for the Conservation of Nature		30011
MEF		Microfinance Enhancement Facility		30013
REGMIFA		Regional Micro, Small and Medium Enterprise Investment Fund for Sub-Saharan Africa		30014
SAS		Small Arms Survey		30009
<b>IV. NETWORKS</b>				<b>31000</b>
<b>(OFFICIAL CONTRIBUTIONS TO WHICH MAY BE REPORTED AS BILATERAL ODA)</b>				
EITI		Extractive Industries Transparency Initiative International Secretariat		31004
GDN		Global Development Network		31001
GKP		Global Knowledge Partnership		31002
ILC		International Land Coalition		31003

Last updated on 10 June 2010

### ANNEX 3: CONFORMITY OF DAC STATISTICS WITH BALANCE-OF-PAYMENTS CONCEPTS

#### Conformity with balance-of-payments concepts

241. The financial data reported in the DAC Questionnaire on items entering a member's balance-of-payments statistics should as a rule be reconcilable with the balance-of-payments data it submits annually to the IMF and to the OECD. Accordingly, balance-of-payments concepts and definitions should be used wherever possible for these items unless there are strong reasons for not doing so.

242. In conformity with balance-of-payments practice, only "long-term" capital transactions are counted, i.e. (i) grants and (ii) loans with an original maturity exceeding one year. Loans with a maturity of one year or less are not reportable in DAC statistics.

#### Development-related internal transactions reportable

243. Information is also collected on official support to development-related transactions of the private sector within the donor country (see paragraph 36).

#### Divergences from balance-of-payments practice

244. Members have agreed to *exclude* from DAC statistics the following items, which are normally included in balance-of-payments recording:

##### *i) Military equipment or services*

Grants, official loans, or credits (guaranteed or not) for the supply or financing of military equipment or services, including the direct participation in military expenditures and other contributions linked to a specific defence effort<sup>27</sup>. Training of military personnel, even in non-military matters such as civil engineering, surveying, or human rights law, is not reportable as ODA. Only the additional costs of military personnel delivering humanitarian aid is included in ODA, not their regular salaries and expenses. The use of military personnel to control civil disobedience, even in emergency situations, is not reportable as ODA. Forgiveness of military debt may be reported as OOF.

##### *ii) Transfers to private individuals*

Official transfer payments to private individuals (e.g. pensions, benefits and indemnities which the donor is obliged by law to provide), unless they are part of technical co-operation or relief programmes. Expenditures for official hospitality (e.g., entertainment of visiting dignitaries, gifts in cash or in kind provided to persons by reason of their official capacity) are considered as official transfer payments to private individuals and should **not** be reported as ODA.

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27. Military grants are -- as a rule -- also excluded from IMF balance-of-payments transactions.

**iii) Transfers by private individuals**

Grants by non-governmental organisations and other private sources for development purposes, (often referred to as *private grants*), are included in DAC statistics, but all other private payments defined as “private transfers” in the balance of payments (e.g., workers’ remittances) are excluded.

**Special treatment of certain items**

245. For certain services and activities in favour of developing countries, for which the IMF Balance-of-Payments Manual<sup>28</sup> does not give a ruling, the following treatment is adopted:

**i) Flows to or through non-operational subsidiaries**

Transactions to or through non-operational subsidiaries should where possible be treated as if they had been undertaken by the parent operational company or companies<sup>29</sup>.

**ii) Technical co-operation by commercial enterprises**

Technical co-operation provided by commercial enterprises at their own expense is not recorded in the flow of resources. Such technical co-operation when included in a commercial project is itself reportable only if the project is reportable and is in that case included indistinguishably as part of the value of the project.

**iii) Development related outlays within the donor country**

Imputed costs for students from developing countries in non-fee-charging educational systems, or where fees do not cover the cost of training, may, under certain conditions (see paragraphs 88 to 90), be reportable as technical co-operation grants. Other ODA-reportable outlays within the donor country include support to NGOs and development awareness programmes (see paragraphs 63 to 67 and 106), refugee costs (see paragraphs 107 and 108) and administrative costs (see paragraphs 98 to 104).

**iv) Interest subsidies****a) Subsidies relating to official development assistance (ODA) loans are not reportable as ODA**

When an interest subsidy raises the grant element of an official loan above 25 per cent, making it eligible for inclusion in ODA, or further softens the terms of an ODA loan that already meets this criterion, the full amount of the loan is recorded as ODA, and its terms are reported after the application of the subsidy. It would be double-counting to enter the amount of the subsidy as a grant. However, this does not apply to interest subsidies within the framework of the Paris Club rescheduling option known as the *Debt Service Reduction*. See the *Handbook for Reporting Debt Reorganisation on the DAC Questionnaire*.

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28. 5th edition, 1993.

29. This corresponds to balance-of-payments reporting principles but assumes special importance for reporting flows to developing countries.

*b) Other internally-paid interest subsidies may be reportable as ODA*

Governmental interest subsidies to soften the terms of other official loans are internal flows within the “other official” sector and, for the same reasons as given above for ODA, should **not** be reported.

Official interest subsidies to the private sector e.g., to soften the terms of private export credits or loans or credits by the banking sector, are reportable as grants, and classified as ODA if the loan or credit thus subsidised satisfies the following criteria:

- i) The loan or credit has been screened by the aid authorities to ascertain its potential development effectiveness. As a minimum, it should be in conformity with the DAC Guiding Principles for Associated Financing and Tied and Partially Untied Official Development Assistance<sup>30</sup>.
- ii) Where an interest subsidy allows a loan to meet the tied aid financing provisions of the OECD Arrangement, but still leaves its grant element below 25 per cent recalculated at a discount rate of 10 per cent, the interest subsidy should be classified as an other official flow (OOF).
- iii) Where a tied “pre-blended” transaction is considered to be subject to the DAC Guiding Principles for Associated Financing and Tied and Partially Untied Official Development Assistance on the grounds that it is an associated financing transaction, points (i) and (ii) above determine whether it has an ODA component.
- iv) Subsidies to bring the interest rate on loans and credits from private sources down to the market-related minimum interest rates specified from time to time in the OECD Arrangement are classified as OOF.

*c) Interest subsidies to multilateral organisations*

Grants to multilateral agencies intended to soften the terms of the latter’s lending are a direct resource outflow and should be recorded as ODA grants.

*d) Interest subsidies within the framework of Paris Club rescheduling*

Special reporting rules apply. See the *Handbook for Reporting Debt Reorganisation on the DAC Questionnaire*.

*v) Capital subscriptions to multilateral agencies*

Payments to multilateral agencies in the form of notes and similar instruments unconditionally encashable at sight by the recipient institutions are reported as disbursements as of their date of issue, whether or not they have actually been encashed. This procedure coincides with the balance-of-payments practice of certain countries but not with that of others.

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30 . See Arrangement on Guidelines for Officially Supported Export Credits, OECD, 1998, Chapter 3.



## ANNEX 4: MAPPING BETWEEN THE DAC TABLES

**TABLE DAC 1**  
**Disbursements and Commitments of Official and Private Flows**

Million US dollars	DISBURSEMENTS					COMMITMENTS			
	1121	1122		1120	1130	1140	1151	1152	1150
	Grants <sup>(1)</sup>	----- Amounts extended -----		Total amounts extended	Amounts received (-) Non grants <sup>(2)</sup>	NET AMOUNTS	Grants <sup>(1)</sup>	Non grants	Total commitments
<b>I. OFFICIAL DEVELOPMENT ASSISTANCE (I.A + I.B)</b>	1010	DAC2a: Tot. bil.+ mul, 201+210	DAC2a: Tot. bil.+ mul, 204	DAC2a: Tot. bil.+ mul, 201+210+204	DAC2a: Tot. bil.+mul., 205+215+219	DAC2a: Tot. bil.+mul., 206	DAC3a: Tot. bil.+mul., 301+310	DAC3a: Tot. bil.+mul., 304	DAC3a: Tot. bil.+mul., 305
<b>I.A. Bilateral Official Development Assistance by types of aid (1+2+3+4+5+6+7+8+9)</b>	1015	DAC2a: Tot. bil., 201	DAC2a: Tot. bil., 204	DAC2a: Tot. bil., 201+204	DAC2a: Tot. bil., 205+215+219	DAC2a: Tot. bil., 206	DAC3a: Tot. bil., 301	DAC3a: Tot. bil., 304	DAC3a: Tot. bil., 305
1. Budget support	1100								
2. Bilateral core support & pooled programmes & funds	1200								
3. Project-type interventions	1300								
4. Experts and other technical assistance	1400								
5. Scholarships and student costs in donor countries	1500								
6. Debt relief	1600	DAC2a: Tot. bil., 212+221	DAC2a: Tot. bil., 214	DAC2a: Tot. bil., 212 +221+ 214			DAC5: 600, 529	DAC5: 600, 528 less 529	DAC5: 600, 528
6.1 Debt forgiveness and debt rescheduling	1610	DAC2a: Tot. bil., 212	DAC2a: Tot. bil., 214	DAC2a: Tot. bil., 212 + 214			DAC5: 600, 529 less DAC1: 1620, 1151	DAC5: 600, 528 less 529	DAC5: 600, 528 less DAC1: 1620, 1150
6.2 Other action on debt	1620	DAC2a: Tot. bil., 221		DAC2a: Tot. bil., 221		DAC2a: Tot. bil., 221	DAC5: 600, 529 less DAC1: 1610, 1151		DAC5: 600, 528 less DAC1: 1610, 1150
6.3 Offsetting entry for debt forgiveness (ODA claims, principal)	1630				DAC2a: Tot. bil., 215	DAC2a: Tot. bil., 215			
7. Administrative costs not included elsewhere	1700						DAC5: 910, 529		DAC5: 910, 528
8. Other in-donor expenditures	1800								
8.2 Refugees in donor countries	1820						DAC5: 930, 529		DAC5: 930, 528
9. Recoveries on bilateral ODA grants	1900				DAC2a: Tot. bil., 219				
Free-standing technical co-operation (FTC)	1902	DAC2a: Tot. bil., 207 less DAC1: 1902, 1122	DAC2a: Tot. bil., 207 less DAC1: 1902, 1121	DAC2a: Tot. bil., 207		DAC2a: Tot. bil., 207 less DAC1: 1902, 1130	DAC3a: Tot. bil., 306 less DAC1: 1902, 1152	DAC3a: Tot. bil., 306 less DAC1: 1902, 1151	DAC3a: Tot. bil., 306

**TABLE DAC 1**  
**Disbursements and Commitments of Official and Private Flows**

Million US dollars	DISBURSEMENTS						COMMITMENTS		
	1121	1122		1120	1130	1140	1151	1152	1150
	Grants <sup>(1)</sup>	----- Amounts extended -----		Total amounts extended	Amounts received (-) Non grants <sup>(2)</sup>	NET AMOUNTS	Grants <sup>(1)</sup>	Non grants	Total commitments
<b>I.B. Multilateral Official Development Assistance (capital subscriptions are included with grants)</b>	<b>2000</b>	DAC2a: Tot. mul., 201+210	DAC2a: Tot. mul., 204	DAC2a: Tot. mul., 201+210+204	DAC2a: Tot. mul., 205+219	DAC2a: Tot. mul., 206	DAC3a: Tot. mul., 301+310	DAC3a: Tot. mul., 304	DAC3a: Tot. mul., 305
<b>1. Multilateral contributions to:</b>	<b>2100</b>	DAC2a: Tot. mul., 201+210	DAC2a: Tot. mul., 204	DAC2a: Tot. mul., 201+210+204	DAC2a: Tot. mul., 205	DAC2a: Tot. mul., 206 less 219	DAC3a: Tot. mul., 301+310	DAC3a: Tot. mul., 304	DAC3a: Tot. mul., 305
1.1 UN agencies	2101	DAC2a: 992, 201+210	DAC2a: 992, 204	DAC2a: 992, 201+210+204	DAC2a: 992, 205	DAC2a: 992, 206	DAC3a: 992, 301+310	DAC3a: 992, 304	DAC3a: 992, 305
1.2 European Union	2102	DAC2a: 918+917+919+927, 201+210	DAC2a: 918+917+919+ 927, 204	DAC2a: 918+917+919+ 927, 201+210+204	DAC2a: 918+917+919+ 927, 205	DAC2a: 918+917+919+ 927, 206	DAC3a: 918+917+919+ 927, 301+310	DAC3a: 918+917+919+ 927, 304	DAC3a: 918+917+919+ 927, 305
1.3 IDA	2103	DAC2a: 905+904, 201+210	DAC2a: 905+904, 204	DAC2a: 905+904, 201+210+204	DAC2a: 905+904, 205	DAC2a: 905+904, 206	DAC3a: 905+904, 301+310	DAC3a: 905+904, 304	DAC3a: 905+904, 305
1.4 Other World Bank (AMCs, IBRD, JFC, MIGA)	2104	DAC2a: 901+903+902+ 900, 201+210	DAC2a: 901+903+902+ 900, 204	DAC2a: 901+903+902+ 900, 201+210+204	DAC2a: 901+903+902+ 900, 205	DAC2a: 901+903+902+ 900, 206	DAC3a: 901+903+902+ 900, 301+310	DAC3a: 901+903+902+ 900, 304	DAC3a: 901+903+902+ 900, 305
1.5 Regional development banks	2105	DAC2a: Tot.reg.banks, 201+210	DAC2a: Tot.reg.banks, 204	DAC2a: Tot.reg.banks, 201+210+204	DAC2a: Tot.reg.banks, 205	DAC2a: Tot.reg.banks, 206	DAC3a: Tot.reg.banks, 301+310	DAC3a: Tot.reg.banks, 304	DAC3a: Tot.reg.banks, 305
1.6 Global Environment Facility	2106	DAC2a: 811, 201+210	DAC2a: 811, 204	DAC2a: 811, 201+210+204	DAC2a: 811, 205	DAC2a: 811, 206	DAC3a: 811, 301+310	DAC3a: 811, 304	DAC3a: 811, 305
1.7 Montreal Protocol	2107	DAC2a: 812, 201+210	DAC2a: 812, 204	DAC2a: 812, 201+210+204	DAC2a: 812, 205	DAC2a: 812, 206	DAC3a: 812, 301+310	DAC3a: 812, 304	DAC3a: 812, 305
1.8 Other agencies	2108	DAC2a: 907+989 less (811+812), 201+210	DAC2a: 907+989 less (811+812), 204	DAC2a: 907+989 less (811+812), 201+210+204	DAC2a: 907+989 less (811+812), 205	DAC2a: 907+989 less (811+812), 206	DAC3a: 907+989 less (811+812), 301+310	DAC3a: 907+989 less (811+812), 304	DAC3a: 907+989 less (811+812), 305
<b>2. Recoveries on multilateral ODA grants and capital subscriptions</b>	<b>2110</b>	////	////	////	DAC2a: Tot. mul., 219	DAC2a: Tot. mul., 219	////	////	////

**TABLE DAC 1**  
**Disbursements and Commitments of Official and Private Flows**

Million US dollars	DISBURSEMENTS						COMMITMENTS		
	1121	1122		1120	1130	1140	1151	1152	1150
	Grants <sup>(1)</sup>	----- Amounts extended -----		Total amounts extended	Amounts received (-) Non grants <sup>(2)</sup>	NET AMOUNTS	Grants <sup>(1)</sup>	Non grants	Total commitments
<b>II. OTHER OFFICIAL FLOWS</b>	230	DAC2b: Tot. bil.+mul., 201	DAC2b: Tot. bil.+mul., 202+204	DAC2b: Tot. bil.+mul., 201+202+204	DAC2b: Tot. bil.+mul., 203+205+215	DAC2b: Tot. bil.+mul., 206			
<b>II.A. Other Official Bilateral Flows</b>	235	DAC2b: Tot. bil., 201	DAC2b: Tot. bil., 202+204	DAC2b: Tot. bil., 201+202+204	DAC2b: Tot. bil., 203+205+215	DAC2b: Tot. bil., 206			DAC5: 1000, 530
<b>1. Export-related transactions</b>	240	DAC2b: 212, 201	DAC2b: Tot. bil., 202	DAC2b: Tot. bil., 202+ DAC2b: 212, 201	DAC2b: Tot. bil., 203	DAC2b: Tot. bil., 202+203+ DAC2b: 212, 201			
1.1 Official export credits to developing countries	265	////////////////////	DAC2b: Tot. bil., 202 less DAC2b: 212, 202	DAC2b: Tot. bil., 202 less DAC2b: 212, 202	DAC2b: Tot. bil., 203 less DAC2b: 212, 203	DAC2b: Tot. bil., 202+203 less DAC2b: 212, 202+203	////////////////////		
1.2 Support to national private exporters	266	DAC2b: 212, 201	DAC2b: 212, 202	DAC2b: 212, 201+202	DAC2b: 212, 203	DAC2b: 212, 206			
<b>2. Investment-related transactions</b>	294	DAC2b: 220, 201							
2.1 With developing countries	291	////////////////////					////////////////////		
- Acquisition of equity	280	////////////////////				DAC2b: Tot. bil., 217 less DAC1: 299, 1140	////////////////////		
2.2 With residents (Support to national private investors)	287	DAC2b: 220, 201	DAC2b: 220, 204	DAC2b: 220, 201+204	DAC2b: 220, 205	DAC2b: 220, 206			
<b>3. Debt rescheduling</b>	300	////////////////////					////////////////////		DAC5: 600, 530 less any grants for forgiveness of military debt included in DAC1: 298, 1151
<b>4. Other bilateral securities and claims</b>	295								
4.1 Other acquisition of equity	299	////////////////////	////////////////////			DAC2b: Tot. bil., 217 less DAC1: 280, 1140	////////////////////		
4.2 Other claims and grants (includes developmental OOF loans)	298								
<b>5. Offsetting entry for debt relief (OOF claims, principal)</b>	102	////////////////////	////////////////////	////////////////////	DAC2b: Tot. bil., 215	DAC2b: Tot. bil., 215	////////////////////	////////////////////	////////////////////

**TABLE DAC 1**  
**Disbursements and Commitments of Official and Private Flows**

Million US dollars	DISBURSEMENTS					COMMITMENTS		
	1121	1122	1120	1130	1140	1151	1152	1150
	Grants <sup>(1)</sup>	Non grants	Total amounts extended	Amounts received (-) Non grants <sup>(2)</sup>	NET AMOUNTS	Grants <sup>(1)</sup>	Non grants	Total commitments
<b>II.B. Transactions with Multilateral Agencies at Market Terms</b>	325	DAC2b: Tot. mul., 201	DAC2b: Tot. mul., 204	DAC2b: Tot. mul., 201+204	DAC2b: Tot. mul., 205	DAC2b: Tot. mul., 206		
1. Purchase of securities from issuing agencies	326	////						
2. Other transactions	327							
<i>Memo: - Interest received on OOF, total (bilat.+multilat.)</i>	795	////			DAC2b: Tot. bil.+mul., 207 less DAC1: 786, 1130	DAC2b: Tot. bil.+mul., 207 less DAC1: 786, 1140		
- Bilateral	800	////			DAC2b: Tot. bil., 207 less DAC1: 786, 1130	DAC2b: Tot. bil., 207 less DAC1: 786, 1140		
- Multilateral	805	////			DAC2b: Tot. mul., 207	DAC2b: Tot. mul., 207		
- Offsetting entry for forgiven interest (OOF claims, interest)	786	////			DAC2b: Tot. bil., 207 less DAC1: 800, 1130	DAC2b: Tot. bil., 207 less DAC1: 800, 1140		
<b>III. PRIVATE FLOWS AT MARKET TERMS</b>	330					DAC4: Tot. bil.+mul., 420		
<b>III.A. Bilateral Private Flows</b>	332					DAC4: Tot. bil., 420		
1. Direct investment	340	////				DAC4: Tot. bil., 405		
2. Other securities and claims	353	////				DAC4: Tot. bil., 418+417		
2.1 Total banks (long-term)	384	////				DAC4: Tot. bil., 418		
b) Export credits	752	////				DAC4: Tot. bil., 416		
2.2 Non-banks	386	////				DAC4: Tot. bil., 417		
a) Guaranteed export credits	756	////						
b) Non-guaranteed portions of guaranteed export cred.	761	////	DAC4: Tot. bil., 408	DAC4: Tot. bil., 408	DAC4: Tot. bil., 409	DAC4: Tot. bil., 410		
c) Bonds	388	////						
d) Other securities (incl. equities)	389	////				DAC4: Tot. bil., 407		
3. Offsetting entry for debt relief (private claims, principal)	103	////				DAC4: Tot. bil., 419		
<b>III.B. Multilateral Private Flows</b>	359					DAC4: Tot. mul., 420		

**TABLE DAC 1**  
**Disbursements and Commitments of Official and Private Flows**

Million US dollars	DISBURSEMENTS					COMMITMENTS			
	1121	1122 ----- Amounts extended -----		1120	1130	1140	1151	1152	1150
	Grants <sup>(1)</sup>	Non grants	Total amounts extended	Amounts received (-) Non grants <sup>(2)</sup>	NET AMOUNTS	Grants <sup>(1)</sup>	Non grants	Total commitments	
<b>IV. NET PRIVATE GRANTS</b>	415		////////////////////		////////////////////	DAC1: 425,1140 + 420,1140	////////////////////	////////////////////	////////////////////
derived as: 1. Gross outflow from private sources, less	425		////////////////////		////////////////////	DAC4: Tot. bil.+mul., 425	////////////////////	////////////////////	////////////////////
2. Support received from official sector	420	////////////////////	////////////////////	////////////////////		Deduct : DAC1: 1211, 1140 less grants to foreign NGOs + grants/subsid. from mul. ag.	////////////////////	////////////////////	////////////////////
<b>V. ITEM ONLY PARTLY COVERED IN DAC RESOURCE FLOW STATISTICS</b>		////////////////////	////////////////////	////////////////////	////////////////////	////////////////////	////////////////////	////////////////////	////////////////////
1. Total participation in peacebuilding operations (incl. non-ODA)	207						////////////////////	////////////////////	////////////////////

(1) Also includes capital subscriptions to multilateral agencies.  
(2) Also includes total recoveries on grants and capital subscriptions (codes 1900 and 2110).

**TABLE DAC 2a**  
**Destination of Official Development Assistance – Disbursements**

Million US dollars	201	212	221	208	219	210	211	204	214	205	215	218	217	206	207	213	216	209
	Grants	---- of which: ----			Recoveries	Capital subscriptions (deposit basis)	Capital subscriptions (encashment basis)	Loans & other long-term capital					TOTAL NET DISBURSEMENTS	----- of which: -----				
Recipient	Debt forgiveness (Prin.+int.)	Other debt grants	Ass.fin. interest subsidies				Extended Rescheduled debt	of which: Rescheduled debt	Received (excl.offsetting debt relief)	Offsetting entries for debt relief	Total Net	of which: Equity investment		Technical cooperation	Developmental food aid	Humanitarian aid	Interest received	
Bilateral, Total	DAC1: 1015, 1121	DAC1: 1610, 1121	DAC1: 1620, 1121		DAC1: 1900, 1130	////////////////////	////////////////////	DAC1: 1015, 1122	DAC1: 1610, 1122	DAC1: 1015, 1130 less 1630, 1130 less 1900, 1130	DAC1: 1630, 1130	DAC1: 1015, 1122 + 1015, 1130 less 1900, 1130	DAC1: 1311, 1140	DAC1: 1015, 1140	DAC1: 1902, 1140			
Multilateral, Total	DAC1: 2000, 1121 less Capital subscriptions	////////////////////	////////////////////	////////////////////	DAC1: 2110, 1130	DAC1: 2000, 1121 less Grants		DAC1: 2000, 1122	////////////////////	DAC1: 2100, 1130	////////////////////	DAC1: 2000, 1122 + 2100, 1130	////////////////////	DAC1: 2000, 1140	////////////////////			
Total bilat.+multilat.	DAC1: 1010, 1121 less Capital subscriptions							DAC1: 1010, 1122						DAC1: 1010, 1140				

**TABLE DAC 2b**  
**Destination of Other Official Flows – Disbursements**

Million US dollars	201	202		203		204		205		215	206	217		207
		<b>Official export cred.</b>		<b>Other long-term</b>		<b>Other long-term</b>		<b>Other long-term</b>				<b>Offsetting entries for debt relief</b>	<b>TOTAL NET</b>	
Recipient	Grants	Amount extended	Amount received	Amount extended	Amount received	Amount extended	Amount received	Amount extended	Amount received	Amount extended	Amount received			Amount extended
Bilateral, sub-total		DAC1: 298, 1121	DAC1: 265, 1122	DAC1: 265, 1130	DAC1: 291+300+295, 1122	DAC1: 291+300+295, 1130	DAC1: 102, 1140	DAC1: 265+291+300+295+102, 1140	DAC1: 280+299, 1140					
Supporting funds to private sector, total														
<i>of which for:</i>														
Export credits	212	DAC1: 266, 1121	DAC1: 266, 1122	DAC1: 266, 1130	////////////////////	////////////////////	////////////////////	DAC1: 266, 1140	////////////////////					
Direct investment	220	DAC1: 287, 1121	////////////////////	////////////////////	DAC1: 287, 1122	DAC1: 287, 1130	////////////////////	DAC1: 287, 1140	////////////////////					
Bilateral, Total		DAC1 235, 1121	DAC1: 240, 1122	DAC1: 240, 1130	DAC1: 294+300+295, 1122	DAC1: 294+300+295, 1130	DAC1: 102, 1130	DAC1: 235, 1140	DAC1: 280+299, 1140					DAC1: 800+786, 1140
Multilateral, Total		DAC1 325, 1121	////////////////////	////////////////////	DAC1: 325, 1122	DAC1: 325, 1130	////////////////////	DAC1: 325, 1140	////////////////////					DAC1: 805, 1140
Total bilat.+multilat.								DAC1: 230, 1140						DAC1: 795+786, 1140

**TABLE DAC 3a**  
**Destination of Official Development Assistance - Commitments**

Million US dollars		301	308 <i>of which:</i> Ass.fin. interest subsidies	310 <b>Capital subscrip- tions</b>	304 <b>Loans and other long-term capital</b>	305 <b>TOTAL</b>	306  <i>of which:</i> Technical cooperation
Recipient		<b>Grants</b>					
Bilateral, Total		DAC1: 1015, 1151			DAC1: 1015, 1152	DAC1: 1015, 1150	DAC1: 1902, 1150
		DAC5: 1000, 529		////////////////////		DAC5: 1000, 528	
		DAC7b: 500,071 + DAC1:1700+1902, 1151			DAC5: 1000, 528 less 529	DAC7b: 500,074 + DAC1: 1700+1902,1150	<i>Excluded from DAC7b</i>
Multilateral, Total		DAC1: 2000, 1151 less capital subscriptions	////////////////////	DAC1: 2000, 1151 less grants	DAC1: 2000, 1152	DAC1: 2000, 1150	////////////////////
Total bilat.+multilat.		DAC1: 1010, 1151 less capital subscriptions		DAC1: 1010, 1151 less grants	DAC1: 1010, 1152	DAC1: 1010, 1150	





**TABLE DAC 5**  
**Official Bilateral Commitments <sup>(1)</sup> (or Gross Disbursements) by Sector of Destination**

Million US dollars				
Type of resource flow  Major purpose / Sector of destination		528	529	530
		<b>TOTAL</b> <b>ODA</b>	<i>of which:</i> GRANTS	<b>OTHER</b> <b>OFFICIAL</b> <b>FLWS</b>
<b>TOTAL SECTOR ALLOCABLE</b> <b>(100+200+300+400)</b>	450			
<b>COMMODITY AID AND GENERAL</b> <b>PROGRAMME ASSISTANCE (510 to 530)</b>	500			
<b>ACTION RELATING TO DEBT</b>	600	DAC1: 1600,1150	DAC1: 1600,1151	DAC1: 300,1150 + grants for forgiveness of military debt included in DAC1: 298,1151
<b>HUMANITARIAN AID (720+730+740)</b>	700			////////////////////////////////////
<b>ADMINISTRATIVE COSTS OF DONORS</b>	910	Excluded from DAC7b DAC1: 1700,1150	DAC1: 1700,1151	////////////////////////////////////
<b>REFUGEES IN DONOR COUNTRIES</b>	930	DAC1: 1820,1150	DAC1: 1820,1151	
<b>UNALLOCATED / UNSPECIFIED</b>	998			
<b>TOTAL BILATERAL</b> <b>(450+500+600+700+910+930+998)</b>	1000	DAC1: 1015,1150 DAC3a: Tot. bil., 305 DAC7b: 500,074 + DAC1: 1700+1902, 1150	DAC1: 1015,1151 DAC3a: Bil. tot, 301 DAC7b: 500,071 + DAC1: 1700+1902, 1151	DAC1: 235,1150

(1) All correspondances shown in these tables are based on commitment reporting in DAC5.

**TABLE DAC 7b**  
**Tying Status of Bilateral Official Development Assistance – Commitments**

Million US dollars		071	072 073		074
Type of Transaction		Grants & grant-like contrib.	Loans		TOTAL
			Total	of which: Project Ass.	
<b>TOTAL BILATERAL COMMITMENTS (1)</b>	<b>500</b>	DAC1: 1015,1151 less 1700,1151 less 1902,1151	DAC1: 1015, 1152 less 1902,1152		DAC1: 1015,1150 less 1700,1150 less 1902,1150
		DAC5: 1000, 529 less DAC1: 1700,1151 less 1902,1151			DAC5:1000, 528 less DAC1: 1700,1150 less 1902, 1150

(1) Excluding administrative costs and technical co-operation.