

**DEVELOPMENT CO-OPERATION DIRECTORATE  
DEVELOPMENT ASSISTANCE COMMITTEE**

**CONVERGED STATISTICAL REPORTING DIRECTIVES FOR THE CREDITOR REPORTING  
SYSTEM (CRS) AND THE ANNUAL DAC QUESTIONNAIRE**

**Chapters 1-6**

*These Converged Directives were approved by the DAC under the written procedure. They supersede the instructions in DCD/DAC(2010)40/REV1 and DCD/DAC(2007)39/FINAL; annexes are presented in two separate documents DCD/DAC(2013)15/FINAL/ADD1-ADD2.*

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## CONVERGED STATISTICAL REPORTING DIRECTIVES FOR THE CREDITOR REPORTING SYSTEM (CRS) AND THE ANNUAL DAC QUESTIONNAIRE

### 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>1</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 Chapter 3). There is regularly a need to capture new policy interests and changing forms of assistance and the directives have evolved over time to take account of new decisions on reporting techniques. Modifications must be approved by the DAC<sup>2</sup>.

5. These Converged Statistical Reporting Directives cover annual reporting on key aggregates in the DAC tables and item-level data through the expanded Creditor Reporting System (CRS++). They supersede instructions in DCD/DAC(2010)40/REV1, DCD/DAC(2007)39/FINAL and the CRS++ Guidelines.

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

2. 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 Development Finance Statistics.

## CHAPTER 1. COVERAGE AND KEY FINANCIAL DEFINITIONS

6. This chapter outlines the DAC's collection of data on resource flows from donors to developing countries and provides definitions of main categories of flows.

### I. Scope of resource flows covered

7. The flow of resources covered in these Directives comprises the following transactions with countries and territories on the DAC List of ODA Recipients (see Annex 1) and the multilateral institutions on the List of ODA-eligible international organisations (see 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.

8. Figure 1 below gives an overview of resource flows covered in DAC statistics. Data are collected on both official and private flows, both concessional and non concessional. For official flows the major distinction is between official development assistance (ODA) and other official flows (OOF), while private flows are broken down into flows at market terms and charitable grants. Flows include contributions to multilateral development agencies, which are themselves official bodies. The outflows from such multilateral agencies are the subject of a separate data collection aimed at providing a complete picture of developing countries' receipts.

**Figure 1. Overview of resource flows covered in DAC statistics**

#### A. Flows from countries<sup>3</sup>

	Concessional	Non-concessional
Official	Official development assistance	Other official flows
Private	NGO, foundation and other charitable flows	Private flows at market terms

#### B. Flows from multilateral agencies

Multilateral agencies active in development	Concessional	Non-concessional

3. As a full DAC member and a donor of Official Development Aid (ODA) in its own right, the European Union is considered as a DAC country for the purpose of this Directive.

### ***1.1 Main concepts used in defining flow categories***

#### *Bilateral and multilateral*

9. *Bilateral* transactions are those undertaken by a donor country directly with a developing country. They also encompass transactions with non-governmental 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.

10. The definition of a *multilateral* contribution is based on two criteria: the multilateral character of the recipient institution and the multilateral character of the contribution. Donors' contributions that satisfy both criteria by meeting the following tests should be recorded under the heading "multilateral":

- a) the recipient institution conducts all or part of its activities in favour of development and developing countries; and
- b) the recipient institution i) is an international agency, institution or organisation whose members are governments, who are represented at the highest decision-taking level by persons acting in an official capacity and not as individuals; or ii) is a fund managed autonomously by a multilateral agency as defined in i); and
- c) funds are pooled so that they lose their identity and become an integral part of the recipient institution's financial assets.

[Conditions a) and b) define the multilateral character of the agency. Condition c) is a test of the multilateral character of the contribution.]

11. If it is not immediately clear whether funds provided to a multilateral organisation can be considered as pooled, determination is made on the basis of the degree of control over the disposal of the funds contributed. If, on scrutiny, it is found that the donor country has maintained control over its contributions to such an extent that the decisions regarding disposal of the funds are on balance taken at the donor's discretion, the flows concerned should be recorded as bilateral (these contributions are often referred to as "multi-bi" or "earmarked" contributions). The relevant criteria are the extent to which the donor country rather than the recipient institution specifies some or all of the following:

- the recipient to which the funds will be granted or lent (particular emphasis is placed on this criterion);
- the project and purpose for which the funds are to be used;
- the amount provided and its terms;
- in the case of loans, the re-utilisation of amortisation and interest received.

#### *Concessional and non-concessional*

12. Grants are wholly concessional by definition. Non-concessional loans are those provided at, or near to, market terms. Concessional loans are those provided at softer terms. To help distinguish ODA from OOF, a minimum *grant element* has also been specified. The grant element is defined as the difference between the face value of the loan and the discounted future debt service payments to be made by the borrower. The discount rate used in the ODA calculation is constant over time and across currencies, and fixed at 10 per cent.

*Official and private*

13. *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. This includes transactions by public corporations i.e. corporations over which the government secures control by owning more than half of the voting equity securities or otherwise controlling more than half of the equity holders' voting power; or through special legislation empowering the government to determine corporate policy or to appoint directors. *Private* transactions are those undertaken by firms and individuals resident<sup>4</sup> in the reporting country from their own private funds.

14. 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 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 amortise or delays payment on a loan).]

***I.2 Main categories of flows used in reporting (types of flows)***

15. See list of codes used for reporting on the main categories of flows in Annex 10:

*Official Development Assistance (ODA)*

16. 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>5</sup> (calculated at a rate of discount of 10 per cent).

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4. The concept of **“residence”** is not based on nationality or legal criteria, but on the transactor's centre of economic interest: an institutional unit has a centre of economic interest and is a resident unit of a country when, from some location (dwelling, place of production, or other premises) within the economic territory of the country, the unit engages and intends to continue engaging (indefinitely or for a finite period) in economic activities and transactions on a significant scale. (One year or more may be used as a guideline but not as an inflexible rule.)

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

*Other Official Flows (OOF)*

17. Other official flows are defined as transactions by the official sector which do not meet the conditions for eligibility as ODA, either because they are not primarily aimed at development, or because they are not sufficiently concessional, e.g.:

- i. Grants to developing countries for representational or essentially commercial purposes.
- ii. Official bilateral transactions intended to promote development which are not concessional in character or have 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 developing countries by an official agency or institution (“official direct export credits” financing).
- 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 paragraphs 111-113).
- vi. Funds in support of private investment (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).
- vii. Official sector direct or portfolio investment (equities and shares) which do not qualify as ODA.
- viii. Reorganisation of non-ODA debt undertaken by the official sector at non-concessional terms, and forgiveness of military debt.

*Private charitable flows*

18. Grants provided by NGOs and other private bodies resident in the donor country for development assistance and relief. 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.

*Private flows at market terms*

19. Private long-term (i.e. over one-year maturity) capital transactions made by residents of the donor country, i.e. direct investment (new capital outflows and reinvested earnings), other securities and claims (bonds, export credits – including private credits under official guarantee or insurance – equities), and private acquisition of multilateral securities.

*Other concepts*

Multilateral outflows

20. To provide a complete picture of developing countries’ receipts from official sources, the DAC collects data from multilateral agencies on their outflows to developing countries. These are divided into

concessional and non-concessional flows. Multilateral reporting is described in DCD/DAC/STAT(2008)21/REV3. It only covers expenditures from the multilateral agencies' regular (core) budgets.

### Official development finance (ODF)

21. Official development finance is measured only in relation to the receipts of developing countries, not for individual donor countries. It is a broad measure of developing countries' official receipts for developmental purposes, and is defined as the sum of bilateral ODA, bilateral OOF except OOF grants and loans for commercial purposes [items i), iii) and v) in paragraph 17], and all grants and loans by multilateral development institutions, irrespective of the grant element of the loans.

## **II. Financial instruments (types of finance)**

22. Within the flow categories (see above) are numerous financial instruments, of which the main ones are presented below. See full list of types of finance and codes for reporting in Annex 10.

### **II.1 Grants**

23. **Grants** are transfers in cash or in kind for which no legal debt is incurred by the recipient. For ODA reporting purposes, they also include forgiveness of non-military debt; support to non-governmental organisations; certain interest subsidies (see paragraphs 111-113), and certain costs incurred in the implementation of aid. Grants to multilateral agencies intended to soften the terms of the latter's lending are a direct resource outflow and should also be recorded as ODA grants. For OOF reporting purposes, grants for commercial purposes such as subsidies to national private investors, and grants to forgive military debt, are also included.

24. Two other types of finance are assimilated to grants in DAC statistics:

- i) **Capital subscriptions** are payments to multilateral agencies in the form of notes and similar instruments, unconditionally encashable at sight by the recipient institutions.
- ii) **Grant-like flows** comprise a) 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>, and b) provision of commodities for sale in the recipient's currency the proceeds of which are used in the recipient country for its own benefit.

### **II.2 Non-grants**

25. **Non-grants** consist of loans and the purchase of securities.

#### *II.2.1 Loans*

26. **Loans** are transfers in cash or in kind for which the recipient incurs legal debt (and the resulting claim is not intended to be traded). 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. Loans with a maturity of one year or less are not reportable in DAC statistics.

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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.

27. When official loans are extended with the promotion of the economic development and welfare of the recipient country as their main objective, their classification as ODA or OOF is determined by their concessionality.

28. **Export credits** are the main form of loans for commercial purposes; they are loans extended to finance a specific purchase of goods or services from within the creditor country. Official loans for commercial purposes are always classified as OOF and include:

- Official export credit financing i.e. loans extended by government-owned or controlled specialised export-financing agencies or institutions. Private export credit transactions insured or guaranteed by such agencies remain reportable as private flows given that the funds themselves are made available by private sector institutions.<sup>7</sup> Premia paid to insure export credits, and indemnities paid under such insurance, do not constitute flows and are not recorded in DAC statistics. A guarantee is also not a flow in itself and is not reportable in DAC statistics.
- Official loans to private exporters in the donor country, and official loans to private investors. The latter help finance a specified investment in a developing country. Support to the general investment programme of an enterprise is not reportable, even though it may indirectly encourage investment in developing countries.

### *II.2.2 Securities*

29. **Securities**, issued by developing countries and multilateral agencies and PPPs active in development, are negotiable financial instruments, and their acquisitions by the official or private sector of DAC countries are reportable as flows. Negotiability refers to the fact that the legal ownership of the claim is readily capable of being transferred from one owner to another by delivery or endorsement. Securities include debt securities (e.g. bonds), equity securities and investment fund shares or units. While debt securities accrue interest, equity securities pay dividends, and investment fund shares or units pay investment fund income. The instruments identified in DAC statistics comprise bonds, equity securities and other securities. Foreign direct investment and portfolio investment are not financial instruments as such but are identified through “types of finance” (see Annex 10).

30. **Bonds** are fixed-interest debt instruments, issued by governments, public utilities, banks or companies, tradable in financial markets. The issuer pledges to pay the loan principal (par value of the bond) to the bondholder on a fixed date (maturity date) as well as a fixed rate of interest for the life of the bond (coupon bonds). Alternatively, bonds can be issued at a price lower than their par value in lieu of the periodic interest; on maturity the full par value is paid to the bondholder (discount bonds).

31. **Equity securities (also called shares)** are evidence of ownership of a corporation that gives the owner claims on the residual value of the corporation after creditors’ claims have been met. Shares and other equity may pay property income in the form of dividends and may be held with the expectation of holding gains. **Investment fund shares** are issued by collective investment undertakings and represent a share in an investment portfolio.

32. **Securities other than shares** are negotiable instruments that serve as evidence of financial obligations, most often to pay interest and to pay a principal amount at maturity.

33. **Foreign direct investment** financial transactions (flows) comprise mainly three types of financing: (i) acquisition or disposal of equity capital; (ii) reinvestment of earnings which are not distributed

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7. In statistics compiled for the Export Credit Group, these transactions are considered as official.

as dividends; and (iii) inter-company debt (payables and receivables, loans, debt securities). 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>8</sup>. **Portfolio investment** refers to investment in debt and securities (both usually traded) that is not made to acquire a lasting interest in an enterprise. The primary purpose of direct and portfolio investment is the creation and management of viable (usually private sector) enterprises in developing countries. Official investment qualifies as ODA in exceptional circumstances only (see Chapter 2).

### ***II.3 Associated financing***<sup>9</sup>

34. 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.

35. 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.

36. 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 on Officially Supported Export Credits (hereafter referred to as “the Arrangement”)<sup>10</sup>, participants use the Berne Union starting point, rather than the commitment date, to calculate the offer’s grant element.

### ***II.4 Debt relief***

37. Debt relief corresponds to any form of debt reorganisation which relieves the overall burden of debt by altering the amount or repayment terms of outstanding debt. It includes rescheduling, refinancing,

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8. 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.

9. See *DAC Guiding Principles for Associated Financing and Tied and Partially Untied Official Development Assistance, Development Co-operation Report*, OECD/DAC, 1987, pp. 177-181.

10. The Arrangement sets “concessionality level” as one of the criteria for tied aid eligibility. “Concessionality level” is very similar in concept to the “grant element”. The method of calculation is the same, except that the discount rate varies annually according to the commercial interest reference rates (CIRR) and that the base date for the calculation is the Berne Union starting point, rather than the commitment date. [Cf. [DCD/DAC/TD/ECG\(90\)1](#)]

debt forgiveness, conversion and buybacks – within or outside the framework of the Paris Club. Any debt may be reorganised. The debt may be from a single loan or a set of loans, or represent only part of a loan or set of loans. For example, the arrears on a set of loans may be rescheduled in the form of a new loan, with the old loans to run in parallel. Full reporting of debt reorganisation in the DAC reporting system requires the following detailed information about the transactions undertaken:

- Type of reorganisation;
- The DAC flow category of the debt prior to reorganisation - ODA, OOF or private;
- The breakdown of the amount into principal and interest.

*Type of reorganisation*

38. **Debt cancellation** occurs when there is an agreement between the debtor and the creditor that an outstanding debt no longer needs to be repaid. In DAC statistics **debt forgiveness** covers both debt cancelled by agreement between debtor and creditor and a reduction in the net present value of non-ODA debt achieved by concessional rescheduling or refinancing. Examples of the latter are Paris Club Debt Service Reduction and Capitalisation of Moratorium Interest options. (No debt forgiveness is deemed to occur when the net present value of ODA debt is reduced through rescheduling or refinancing.) However, cancellation or reduction in net present value of military debt is reportable in DAC statistics only as an OOF grant.

39. **Debt conversion** is an exchange of debt – typically at a substantial discount – for equity, or counterpart domestic currency funds to be used to finance a particular project or policy. Debt for equity and debt for development swaps are all examples of debt conversion.

40. The narrow technical definition of **rescheduling** is the postponement of all or part of one or more maturities of one or more loans, the creditor and the debtor remaining unchanged. In legal terms a rescheduling agreement is the equivalent of a new loan agreement. A wider definition also encompasses the techniques of **refinancing** (the extension of a new loan to enable the repayment of all or part of the amounts outstanding on earlier borrowing, possibly including amounts not yet due) - for any action which results in a new schedule of maturities of either principal or interest, or both, for outstanding debt. There may be a change of creditor, for example in the case of official rescheduling of private debt. In DAC terms rescheduling is the equivalent of the extension of a loan, with a corresponding repayment of the amount of principal rescheduled.

41. A **debt buyback** is the repurchase, usually at a discount, by a debtor country (or on its behalf) of all or part of its external debt. It typically involves private sector debt, which may be purchased on the secondary market, or through negotiations with the creditors.

*DAC flow category of debt prior to reorganisation*

42. The reporting of debt reorganisation depends on the flow category concerned: ODA, OOF and Private. Once private debt is rescheduled by the official sector it is reclassified as OOF; for example, officially rescheduled export credits originally extended by the private sector become official.

## CHAPTER 2. OFFICIAL DEVELOPMENT ASSISTANCE (ODA)

43. This chapter provides the definition of ODA and rules for assessing the ODA-eligibility of certain expenditures.

### I. Definition of Official Development Assistance (ODA)

44. 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>11</sup> (calculated at a rate of discount of 10 per cent).

#### *1.1 List of ODA recipients*

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

#### *1.2 List of ODA-eligible international organisations*

46. The List of ODA-eligible international organisations (see Annex 2) identifies the multilateral development institutions core contributions to which may be reported in full or in part as multilateral ODA.

47. In the case of agencies whose core-funded activities are development-related only in part, an ODA coefficient may be determined to assess the share which corresponds to their development activities; only that share of an official multilateral contribution to them is reportable as ODA (the remaining share is not reportable in DAC statistics).

48. No multilateral ODA contributions should be recorded unless the recipient agency is included in the List. However, multilateral organisations not listed can still serve as channels of delivery for bilateral

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

ODA-eligible contributions. The List is revised annually by the DAC Working Party on Development Finance Statistics.

### *1.3 Grant element and concessionality in character*

49. ODA loans must be “concessional in character” and bear a grant element of at least 25 per cent. “Concessional in character” means that the interest rate of the loan must be below the prevailing market rate. Loans extended at interest rates above, at or near the prevailing market rate are classified as OOF.

#### *Calculation of the grant element*

50. The grant element in the ODA definition is a mathematical assessment of the financial terms of a transaction or set of transactions (see Annex 14 for the formula, background and examples). 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; and
- iii. maturity, i.e. the interval from commitment date to the date of the last payment of amortisation.

51. When a donor extends a loan in local currency, by hedging through a cross-currency swap<sup>12</sup>, the grant element is calculated using the terms of the loan in donor currency, and not the terms in local currency.

#### *Loans with variable interest rates*

52. Loans with variable interest rates may only be classified as ODA if concessionality is guaranteed by a specific mechanism. The mechanism needs to ensure that the variable rate is concessional and that it will be capped so that the grant element over the life of the loan is at least 25%. If the mechanism offers the borrower an opportunity during the term of the loan of obtaining a fixed interest rate, it must be *concessional in character*, i.e. more favourable than the prevailing market rate, and convey an overall grant element of at least 25%.

53. The mechanism for loans with variable interest rates takes account of the following definitions:

- variable rate = interbank rate, e.g. EURIBOR +/- margin.
- reference fixed rate = fixed rate that the borrower would obtain (a) in accordance with the loan commitment and (b) given market conditions applying at time of commitment for the term of the loan.
- fixed rate applied if the borrower chooses to convert the variable rate into a fixed rate.

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12. Lending in donor currency to a bank on concessional terms, borrowing an equivalent amount from the bank in local currency on terms which are concessional for that currency, and on-lending the funds in local currency to a recipient country.

54. The borrower's decision whether to convert the variable rate into a fixed rate will depend on the trend of the variable rate, and is not known at the time the commitment is reported. Therefore, the actual grant element cannot be calculated; it is estimated on the basis of the reference fixed rate.

55. The loan will be classified as ODA only if:

(i) the resulting grant element is at least 25%;

(ii) the fixed rate and the variable rate are capped so that the actual grant element is at least 25%; and

(iii) the variable rate, the reference fixed rate and the fixed rate are concessional in character.

56. Loans extended at a floating interest rate, tied to the prevailing market rate, and above, at or near that rate are classified as OOF loans.

## **II. Rules on the ODA-eligibility of certain items**

57. The DAC has agreed specific instructions regarding the ODA-eligibility of various items.

### ***II.1 Administrative costs***

58. Total donor administrative costs are not captured in DAC statistics. The statistical category for administrative costs covers only those administrative expenditures related to development assistance programmes that are *not already included* under other ODA items as an integral part of the costs of delivering or implementing the aid provided. The category may include situation analyses and auditing activities.

59. 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.

60. The coverage of administrative costs eligible to be reported as ODA 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.

61. 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.

62. 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.

63. 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.

## **II.2 Debt relief and ODA**

64. The following principles govern the reporting of debt reorganisation. Detailed instructions for reporting these operations are provided in Chapter 5.

### **Box 1. Principles to govern the reporting of debt reorganisation**

- i) Cancellation of debt qualifies as ODA debt forgiveness if it has a development motive. Unilateral write off for the purposes of book keeping does not have this motive and is not included in DAC reporting.
- ii) The commitment to reschedule/refinance debt is recorded in full in the year the bilateral agreement to restructure legally comes into force. The “disbursement” of any future maturities rescheduled is recorded at the time of the actual implementation<sup>1</sup> of their rescheduling.
- iii) Concessional rescheduling of non-ODA debt in the framework of the Paris Club Debt Service Reduction agreements should be reported as two operations:
  1. a debt forgiveness grant under ODA equal to the reduction in the net present value of the debt<sup>2</sup>; and
  2. a rescheduling of the remaining debt under OOF.
- iv) Rescheduling should be reported in exactly the same way as refinancing.
- v) Any action taken to restructure an ODA loan qualifies as ODA.
- vi) Private debt restructured by the official sector is deemed to become official debt as of the date the agreement legally comes into force.
- vii) When rescheduling/refinancing occurs wholly within a DAC category (ODA, OOF) only the amounts of capitalised interest should be reported.
- viii) When OOF debt is rescheduled/refinanced on ODA terms by the official sector outside the framework of the Paris Club, both the principal and interest restructured should be reported under ODA as an amount rescheduled/refinanced.
- ix) When private debt is rescheduled/refinanced by the official sector, both the principal and interest restructured should be reported, under ODA or OOF, as an amount rescheduled/refinanced.
- x) Where short-term debt is cancelled or rescheduled/refinanced over more than one year by the official sector, this should be reported under ODA or OOF, as an amount rescheduled/refinanced.
- xi) The rescheduling/refinancing of non-ODA debt on market terms of interest does not qualify as ODA, even when because of long maturities the grant element is 25% or more.

- xii) Where official debt is exchanged for equity or counterpart funds to be used for development purposes, this should be reported as an ODA grant for debt conversion, not as debt forgiveness. When official debt is exchanged at a discount, the value of the counterpart fund or equity should be reported as debt conversion and the difference between that and the amount of debt cancelled as debt forgiveness. When the official sector sells debt at a discount to a private sector entity which is then exchanged for equity or counterpart funds to be used for the benefit of the private sector entity for development purposes, the official sector's loss should be reported as debt forgiveness.
1. In year 1 when the old set of future principal and interest maturities are simply replaced with a new set; year-by-year when future maturities are rescheduled only as they are reached.
  2. As for debt cancellation the ODA entry should be calculated with reference to the nominal value of the debt. If the value of all outstanding principal plus interest arrears is \$100 and a 67% NPV reduction is applied, the amount to report as debt forgiveness is \$67. No consideration should be taken of the foregone future interest originally due on the debt, with the exception of guaranteed interest, which is always treated as principal.

65. The following additional rules have also been agreed in respect of the ODA reporting of certain debt operations.

#### *Cancellation of military debt*

66. Cancellation or reduction in net present value of military debt is never reportable in DAC statistics as debt forgiveness, but should be reported as an OOF grant.

#### *Debt buybacks*

67. 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.

### ***II.3 Development awareness***

68. 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.

### ***II.4 Development-oriented social and cultural programmes***

69. 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.

### ***II.5 Imputed student costs***

70. 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.

71. 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.

72. 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.

### ***II.6 Refugees***

73. 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.

74. Official sector expenditures for the sustenance of refugees in donor countries can be counted as ODA during the first twelve months of their stay<sup>13</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.

## ***II.7 Research***

75. **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 purely to elaborate an aid project or programme may be considered either as an integral part of the relevant activity, or as an administrative cost.

## ***II.8 Security expenditure***

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

77. ***Financing of military equipment or services is generally excluded from ODA reporting.*** This exclusion covers 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. 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). Activities to protect the security of persons or property through the use or display of force, including in the context of humanitarian aid, are excluded from ODA. Forgiveness of military debt may be reported as OOF.

78. ***Expenditure on police training<sup>14</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.

79. ***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.

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13. 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.

14. 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*.

## **Bilateral security expenditure**

80. Bilateral ODA-eligible expenditures comprise the following:

### **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 covers ODA-eligible peacekeeping expenditures within a UN context. It includes the cost of a donor's bilateral participation in the activities listed below, net of any compensation received from the UN, 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.

Costs for military contingents participating in UNDPKO peacekeeping operations are not reportable as ODA.

*Note: International peacekeeping operations may include humanitarian-type activities (contributions in the form of equipment or personnel), as described under purpose codes 7xxxx in Annex 12. 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**

81. The List of ODA-eligible international organisations (see Annex 2) sets out the ODA-eligibility of core contributions to international organisations active in the field of conflict, peace and security. (Note that not all UNDPKO operations are ODA-eligible). Multilateral contributions to UNDPKO should be reported operation by operation in the DAC activity database (CRS++).

**III. Other items**

82. **Equity investments** qualify as ODA only if their primary purpose is the promotion of economic development and welfare of developing countries. Actual proceeds from the sale of equity investments originally reported as ODA are reportable as amounts received (“negative ODA”), regardless of whether these proceeds are higher or lower than the original amount invested.

### CHAPTER 3. BASIS OF MEASUREMENT

83. This chapter describes the various measures used in DAC statistics.

#### I. Conformity of DAC statistics with balance of payments concepts

84. The financial data reported in DAC statistics 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. 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 development-related outlays incurred in a donor country), and to capture new policy interests and changing forms of assistance (e.g. debt relief).

85. In conformity with balance of payments practice "long-term" are those with an original maturity exceeding one year. Loans with a maturity of one year or less are not reportable in DAC statistics.

#### *Cash/accrual basis*

86. In DAC statistics, flows are as a rule measured on a cash basis, represented by disbursements, while the *Balance of Payments Manual* (since the *Fifth Edition*) recommends reporting on an accruals basis. For current transfers recorded against "Current international co-operation" in the balance of payments (i.e. grants), the two methods lead to the same results (cash payments are captured). For other financial instruments (loans, securities), the two methods may lead to differences in the time of recording of flows.

#### *Aid in kind*

87. 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.

#### *Divergences from balance of payments practice*

88. 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 (see paragraph 77); ii) transfers by and to private individuals:

- Transfers by private individuals are excluded. 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 "personal transfers" in the balance of payments ("current transfers between resident and non-resident households", e.g. workers' remittances) are excluded.

- 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, are excluded from DAC statistics. 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.

## II. Calendar *versus* fiscal year

89. DAC statistics are compiled on a calendar year basis with a view to providing comparable data (fiscal years vary across donors).

## III. Commitments

90. 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. Donors unable to comply with this definition should explain the definition that they use.

91. 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.

92. Bilateral commitments comprise new commitments and additions to earlier commitments. The recording in the year reported on of cancellations on earlier years' commitments is allowed, but only in the form of an aggregate ("bilateral, unspecified"/"sector, unspecified") to avoid interpretation issues posed by negative commitment figures in analyses<sup>15</sup>.

93. For multilateral contributions, commitments show the total amounts of multi-year agreements with multilateral institutions. For capital subscriptions in the form of notes encashable at sight, enter the total expected amount of deposits of such notes as the amount committed.

## IV. Disbursements

94. 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.

95. 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);

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15. When negative commitments are reported at activity level in the CRS++, the transactions are stored for reference and used to produce a single aggregate for inclusion in any statistical outputs. See paragraphs 313, 409 and 427.

- 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.

96. 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.

97. 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.

98. **Capital subscriptions** made in the form of notes and similar instruments unconditionally encashable at sight by the recipient institutions are reported in DAC statistics on a deposit basis, i.e. they should be reported as disbursements as of their date of issue, whether or not they have actually been encashed. Capital subscriptions on an encashment basis to multilateral organisations are also required as memorandum item, and disbursement reporting under this item records 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.

## V. Gross versus net flows and transfers

### *Flows*

99. 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 INGO). 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).

100. The sale of an equity investment represents a repatriation of capital by the donor country, and the sale amount is a flow to the donor country. It must be recorded in aid statistics as a negative disbursement. The sale may yield a capital gain (sale price higher than the purchase price) or a capital loss. Actual receipts on equity sales are reportable as negative amounts.

101. Reverse flows originating from transactions undertaken on the initiative of residents of aid recipients are not recorded in DAC statistics (e.g. direct investment by recipient countries in donor countries). 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. dividends).

*Transfers*

102. Net transfers equal net flows minus returns on capital. Among these returns, only data on interest receipts are collected in DAC statistics. Data on dividends are not collected.

**VI. Treatment of in-donor flows – point of measurement**

103. Flow-of-resources statistics, unless otherwise stated, bear on the cross-border movement of resources between the last transactor in the donor country and the first transactor in the recipient country. In-donor expenditures are not cross-border flows, but are taken into account in DAC statistics in certain circumstances, as detailed below.

***Internal official sector flows***

*Development-related outlays within the donor country*

104. ODA-reportable outlays by the official sector of the donor country include imputed student costs, development awareness programmes, in-donor refugee costs and administrative costs (see Chapter 2).

*Interest subsidies*

105. Interest subsidies relating to official development assistance (ODA) loans are not reportable as flows. 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 debt reporting in Chapter 5).

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

*Other intra-governmental transfers*

107. Transfers from one governmental entity to another – e.g. an aid agency’s contributions to a national development finance institution (DFI) – should not be reported; the correct point of measurement is the transactions of the DFI with developing countries (see case ii) in paragraph 118)<sup>16</sup>.

***Official flows to the private sector***

108. Data on the participation of the official sector of a donor country in funding or supporting transactions by the private sector are also collected on certain flows within the donor country:

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16. In the case of PPPs included in the List of ODA-eligible international organisations (see Annex 2), the transaction to report is the transfer to the PPP.

- official sector core contributions to national non-governmental organisations and other private bodies active in development co-operation (e.g. foundations)<sup>17</sup>;
- official support to development-related transactions of the private sector (investors and exporters).

109. All these transactions involve recording an outflow from the funding sector in the reporting country and an identical inflow to the recipient sector in that country. They are therefore neutral with respect to measurement of the total flow of resources, but they affect the classification of flows as between the official and private sectors.

110. Three types of official support 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 outflows. 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.

111. 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 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>18</sup>.

112. 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).

113. 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, the two preceding paragraphs determine whether it has an ODA component. 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.

## VII. Specificities for debt reporting

114. Principles to govern the reporting of debt reorganisation are described in Chapter 2. Debt reorganisation often involves a transfer between DAC categories of flows (ODA, OOF, private). In such cases, it is necessary to make offsetting entries to cancel the disbursements in the original category and so avoid double-counting.

115. According to the principles:

- For cancellation (or conversion) of ODA debt, only forgiven (or converted) interest is counted as a new ODA flow (net amount). Except for the forgiven interest, such an operation has therefore no

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17. Tax incentives – i.e. deductions or rebates for private donations for development purposes – are not recorded as official flows and therefore not deducted from private charitable flows. However, 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.

18. See the regularly updated Arrangement on Officially Supported Export Credits, OECD, Chapter 3.

effect on ODA levels. Forgiven principal is reportable but along with an offsetting repayment of the principal owed to avoid double-counting ODA flows over time.

- For cancellation (or conversion) of OOF or private debt, both forgiven (or converted) principal and interest are counted as new ODA: the ODA net entry refers to the full nominal value of debt. Offsetting repayments of the principal owed are made under OOF or private.
- For rescheduling of an ODA loan, only the amount of capitalised interest is recorded as new ODA, not the principal.
- When OOF loans are rescheduled into ODA loans outside the framework of the Paris Club, both principal and interest rescheduled represent new amounts of ODA and are reported as such, along with an offsetting repayment of the principal owed under OOF.
- In the case of Paris Club concessional agreements, flows are reportable under two categories: debt forgiveness grants under ODA, and reschedulings under OOF, along with the appropriate counter-entries. Relief of military debt is not reportable as ODA but as an OOF grant.

## CHAPTER 4. DAC STATISTICAL CONCEPTS DESCRIBING FLOWS

### I. Channel of delivery

#### *Concept*

116. The channel of delivery concept serves two purposes. On the one hand it permits the identification of core funding to specific multilateral organisations. On the other hand, it enables the calculation of aggregates on bilateral aid channelled through multilateral organisations and NGOs.

117. 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>19</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).

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

*Classification by channel of delivery – see Annex 9 for list of channel codes for reporting*

119. Channel of delivery categories are defined as follows:

- 10000 – Public sector institutions

Public sector channels include central, state or local government departments in donor or recipient countries. This includes delegated co-operation (i.e. when the donor delegates the implementation of a given activity to another donor country).

- 20000 – Non-governmental organisations (NGOs) and civil society

A non-governmental organisation (NGO) is any non-profit entity in which people organise themselves on a local, national or international 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.

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19. 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.

NGO umbrella organisations and NGO networks are also included. NGOs should only be classified as international when:

- either there is an international coordinating body facilitating the work of its members on the international level or the NGO has an extensive network of country/regional offices in the field; and
  - the NGO has internationally diversified sources of revenue.
- 30000 – Public-private partnerships (PPPs) and networks

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.

- 40000 – Multilateral organisations

Multilateral organisations are international institutions with governmental membership. They include organisations to which donors' contributions may be reported either in whole or in part as multilateral ODA as well as organisations that serve only as channels for bilateral ODA.

- 50000 – Other

Includes “for-profit” institutions, consultants and consultancy firms, universities, colleges and other teaching institutions, research institutes, think-tanks, and any other implementers that cannot be placed in another channel category.

## II. Type of aid

### II.1 Aid modalities

#### *Concept*

120. The typology identifies the modalities that are used in aid delivery. It classifies transfers from the donor to the first recipient of funds (e.g. the recipient country, a multilateral organisation, or a basket fund). It does not track the end uses of the funds, which is addressed in the sector classification and to some extent through the policy objective markers.

*Classification by type of aid – see Annex 11 for complete list of types, sub-types and associated codes for reporting and [www.oecd.org/dac/stats/methodology](http://www.oecd.org/dac/stats/methodology) for guidance in the form of “Frequently asked questions” on the most appropriate type of aid to assign*

121. The type of aid classification distinguishes between the following aid modalities:

- *A - budget support* (for contributions under this category, the donor relinquishes the exclusive control of its funds by sharing the responsibility with the recipient);

- *B - core contributions and pooled programmes and funds* (for contributions under this category, the donor relinquishes the exclusive control of its funds by sharing the responsibility with other stakeholders - other donors, NGOs, multilateral institutions, Public-private partnerships);
- *C - project-type interventions*;
- *D - experts and other technical assistance* (this category covers the provision, outside projects, of know-how in the form of personnel, training and research);
- *E - scholarships and student costs in donor countries*;
- *F - debt relief* (groups all actions relating to debt – forgiveness, conversions, swaps, buy-backs, rescheduling, refinancing);
- *G - administrative costs not included elsewhere*; and
- *H - other in-donor expenditures* (groups a number of contributions that do not give rise to a cross-border flow).

## ***II.2 Additional flags***

122. Flags can be applied to reporting at activity level.

### *II.2.1 Programme-based approaches (PBAs)*

123. The PBA concept originates from the Paris Declaration Survey.

124. Programme-based approaches 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. See examples in Annex 19.

125. Donors can support and implement programme-based approaches in different ways and across a range of aid modalities including budget support, sector budget support, project support, pooled arrangements and trust funds. For an activity to qualify as PBA, all four of the following tests must be met:

- The host country or organisation is exercising leadership over the programme supported by donors;
- A single comprehensive programme and budget framework is used;
- There is a formal process for donor co-ordination and harmonisation of donor procedures for at least two of the following systems: (i) reporting, (ii) budgeting, (iii) financial management and (iv) procurement; and
- Support to the programme uses at least two of the following local systems: (i) programme design, (ii) programme implementation, (iii) financial management and (iv) monitoring and evaluation.

### *II.2.2 Free-standing technical co-operation (FTC)*

126. 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. This relates essentially to activities that either enhance or supply human resources. It includes financing of students and trainees who are nationals of developing countries; experts, teachers, and volunteers; equipment and materials for training; research; development-oriented social and cultural programmes, etc. Associated supplies are also classified as technical co-operation.

### *II.2.3 Investment-related technical co-operation (IRTC)*

127. 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). 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. Purpose of aid**

### *Concept*

128. The purpose/sector of destination of a bilateral 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.

129. Within each sector, supplies, equipment and infrastructure should be allocated to the most specific code available. For example, the construction of a tuberculosis clinic should be coded under “tuberculosis control”, and neither under “infectious disease control” nor “basic health infrastructure”.

130. Only one sector (CRS purpose code) can be assigned to each contribution. When the contribution benefits several sectors, the sector that receives the largest proportion of the contribution should be reported.

*Classification for sectors - see Annex 12 for complete list of sectors and purpose codes, and advice on how to identify the most suitable purpose (given through examples)*

131. The DAC sector classification contains the following broad categories:

- *social infrastructure and services* (covering the sectors of education, health, population, water, government and civil society);
- *economic infrastructure and services* (covering transport, communications, energy, banking and finance, business services);
- *production* (covering agriculture, forestry, fishing, industry, mining, construction, trade, tourism);

- *multisector/cross-cutting* (covering general environmental protection, other multisector including urban and rural development); and
- *non-sector allocable* (for contributions not susceptible to allocation by sector such as general budget support, actions relating to debt, humanitarian aid and internal transactions in the donor country).

#### IV. Policy objectives of aid

*Concept: the DAC policy marker system*

132. The marker system facilitates monitoring and comparison of members' activities in support of **gender equality, aid to environment, and participatory development/good governance (PD/GG)**.

133. In addition, to satisfy donors' needs for transparency with regard to their "Aid for Trade" and to provide the Millennium Development Goal indicator relating to trade capacity building (of which trade development is a part), the **trade development** marker identifies trade development within the "building productive capacity" category.

134. A large majority of activities targeting the objectives of the Rio Conventions – United Nations Convention on Biological Diversity, United Nations Framework Convention on Climate Change, United Nations Convention to Combat Desertification – fall under the DAC definition of "aid to environment". Four Rio markers permit their specific identification: **biodiversity, climate change mitigation, climate change adaptation, and desertification**

135. Policy marker data are descriptive rather than quantitative. The system allows for the identification of activities targeted to a policy objective. It gives information on the degree to which members implement these policies in their aid programmes.

*Definitions and additional documentation on the 8 markers are provided in Annexes 17 and 18*

*Structure and logic of marker reporting*

136. Data collection is based on a marking system with three values<sup>20</sup>:

- principal objective (score 2);
- significant objective (score 1);
- not targeted to the policy objective (score 0).

137. **Principal** (primary) policy objectives are those which can be identified as being fundamental in the design and impact of the activity and which are an explicit objective of the activity. They may be selected by answering the question "would the activity have been undertaken without this objective?".

138. **Significant** (secondary) policy objectives are those which, although important, are not one of the principal reasons for undertaking the activity.

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20. For desertification-related flows, an additional value (score 3) is used to separately identify activities in support of national, sub-regional or regional action programmes.

139. The score **not targeted** means that the activity has been screened against, but was found not be targeted to, the policy objective.

140. An activity can have more than one principal or significant policy objective. To qualify for a score “principal” or “significant”, the objective has to be explicitly promoted in project documentation. Avoiding negative impact is not a sufficient criterion.

141. It is important to note that the same activity could score differently depending on the level of focus on the policy objective – it is important to examine whether the policy is the main objective or a subsidiary objective.

#### *Field of application*

142. Policy objective markers except Rio markers and the trade development marker should be applied to all bilateral aid excluding administrative costs (type of aid G01).

143. The trade development marker is restricted to activities recorded under a number of purpose codes (see definition of the marker in Annex 17).

144. Rio markers should be applied to all bilateral ODA excluding general budget support (type of aid A01), imputed student costs (E02), debt relief (F01) except debt swaps, administrative costs (G01), development awareness (H01) and refugees in donor countries (H02). They should also be applied to non-export credit OOF though this is not mandatory. Multilateral contributions (B02) should not be marked (see paragraph 360).

#### **V. Tying status**

145. Tying status measures the degree to which aid procurement is restricted, particularly to suppliers in the donor country. See Annex 16 on tied aid disciplines and untying recommendation.

146. Tying status is reportable in respect of bilateral aid commitments, with the exception of administrative costs and costs of refugees in donor countries. The three possible values are:

#### ***Untied contributions***

147. *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>21</sup>.

### ***Partially untied contributions***

148. *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.

### ***Tied contributions***

149. Transactions are considered tied unless the donor has, at the time of the aid offer, clearly specified a range of countries eligible for procurement which meets the tests for “untied” or “partially untied” aid. 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

150. Detailed guidance on tying status reporting is given by type of aid in Annex 11.

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21 . 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 may determine to result in such tying or partial untying. Transactions that are “in effect tied” are not separately identified.

## CHAPTER 5. INSTRUCTIONS FOR REPORTING

151. This chapter provides detailed instructions for reporting at item-level in CRS++ and aggregates in Table DAC1 and the Validation table.

### I. General principles

152. Members report to the DAC key aggregate data on Table DAC1, the Validation table and the Advance Questionnaire (ADV Q) (see section II) and item-level data through the expanded Creditor Reporting System (CRS++, see section III).

153. Reporting deadlines are set as follows:

- **March** (exact date set according to high-level international meetings on development co-operation): preliminary data on flows for the previous year reported through the Advance Questionnaire;
- **15 July**: final data on flows for the previous year reported through the Table DAC1, the CRS++ and the Validation table.

### *Confidentiality*

154. CRS++ data on ODA are accessible to the public with no restrictions on disclosure of information on its uses while data on OOF and private flows are confidential at the level of individual activities and made available only in aggregate form to the public:

- no restriction is placed on the disclosure of data on non-export-credit OOF aggregated by sector category within a recipient from each donor, provided they combine at least three activities;
- export credits and private flows at market terms are presented to the public in the following aggregates: i) by individual donor to whole regions; or ii) by donor groupings to individual recipients; or iii) by sector category.

## II. Instructions for reporting on key aggregates

### II.1 Table DAC1: overall resource flow data

Table DAC1

#### Disbursements and Commitments of Official and Private Flows

DISBURSEMENTS					COMMITMENTS		
1121	1122	1120	1130	1140	1151	1152	1150
----- Amounts extended -----			Amounts received	NET AMOUNTS	Grants	Non grants	Total commitments
Grants	Non grants	Total amounts extended	(-) Non grants				

#### What to report in columns?

155. Table DAC1 provides main aggregates of bilateral and multilateral ODA and other resource flows to developing countries (see Annex 3). 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 CRS++ reporting.

156. Data are collected on gross disbursements (amounts extended – columns 1121, 1122 and 1120), repayments (amounts received – column 1130), net disbursements (net amounts – column 1140) and commitments (columns 1151, 1152 and 1150). Gross disbursements and commitments are broken down by major type of finance (grants – columns 1121 and 1151 – and non grants – columns 1122 and 1152). Capital subscriptions to multilateral agencies are included under grants.

157. All amounts received (column 1130) should be recorded as negative amounts. Actual principal repayments of loans should be reported as amounts received (column 1130) against each type of aid<sup>22</sup>. However, for loans rescheduled in previous years, record repayments against the types of aid of the original loans or, in case these are unknown, in a lump sum under row code 1999 “Other loan repayments”. Do not record them against type of aid “debt relief” as this would distort statistics on net debt relief.

158. Recoveries on grants and capital subscriptions should also be reported as amounts received, but only in a lump sum under row codes 1900 and 2110.

159. The financial instruments classified as grants in DAC statistics comprise: 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: aid and non-aid loans for development purposes, rescheduling, export credits, bonds, shares, equities and other securities. See Chapter 1 for definitions of financial instruments covered in DAC statistics.

22. Interest received is not counted in net flows but reported in CRS++ to derive net transfers.

*What to report in lines?*

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

160. 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).

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

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

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

162. The sum of codes 1100 to 1900 and 1999. Members should report on bilateral types of aid as defined below (codes 1100 to 1800).<sup>23</sup> If an activity covers more than one category, report it according to the predominant type of aid. Recoveries on bilateral grants are reportable in a lump sum under code 1900. Repayments of principal of loans rescheduled in previous years are also reportable in a lump sum under code 1999 when the types of aid of the original loans cannot be identified.

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

163. 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)**

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

165. 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)**

166. 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)**

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23 . Technical co-operation does not appear as a type of aid, but is collected separately under memorandum item 1902 in Table DAC1. Humanitarian aid is not a type of aid either, and can be reported under various types (e.g. emergency aid can be recorded as project-type interventions).

167. 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 and civil society, PPPs and research institutes (code 1210)**

168. The sum of codes 1211, 1212, 1213 and 1214. Funds paid over to PPPs, networks, research institutes and non-profit private bodies – developing country-based, donor country-based and international NGOs and other civil society organisations, e.g. philanthropic foundations – for use at these organisations’ discretion and contributing to programmes and activities which these organisations have developed themselves, and which they implement on their own authority and responsibility. These aggregates can be compiled on the basis of channels of delivery (see Annex 9).

169. 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 NGOs and civil society (code 1903). See Box 2 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 donor country-based NGOs and civil society (code 1211)**

170. Official sector core contributions to donor country-based non-governmental organisations and civil society organisations (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 DAC1.

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

171. 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, i.e.:

- either there is an international coordinating body facilitating the work of its members on the international level or the NGO has an extensive network of country/regional offices in the field; and
- the NGO has internationally diversified sources of revenue.

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

172. 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)**

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

**Box 2. Reporting aid to and through NGOs**

*Aid to NGOs* covers official funds paid over to 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 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 NGOs and civil society (code 1903).*

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

174. 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>24</sup>.

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

175. 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.

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

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

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

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

179. A project is a set of inputs, activities and outputs, agreed with the partner country<sup>25</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.

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

181. 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 2).

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

182. 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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24 . If a trust fund is added to the List of ODA-eligible multilateral organisations, core contributions are no longer reported here, but as multilateral ODA, under item I.B.

25 . 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)*

183. Direct or equity investment in developing countries by official agencies which meets the test for ODA given in paragraph 16.

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

184. Report non-investment projects, including those for capacity building.

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

185. 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>26</sup>*

186. 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)**

187. 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)**

188. Experts, consultants, teachers, academics, researchers, interns, volunteers and contributions to public and private bodies for sending experts to developing countries. Supplementation payments by the donor country to its 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. However, the costs of "counterparts" receiving on-the-job training while working with donor experts are excluded.

189. 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.

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

190. Provision, outside projects as described under line I.A.3, of technical assistance in recipient countries and 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.

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26 . Reporting on donor experts remains optional.

191. 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.

192. Scholarships for students and contributions for trainees to follow studies or training courses in developing countries are recorded here while scholarships/training in donor country is recorded under I.A.5.1 (except that training performed in donor country through visiting tours and short-term resident training courses, or attendance at ad hoc non-academic courses and seminars is recorded under I.A.4.2). General subsidies to the developing country education sector are not recorded here, but as sector budget support under item I.A.1.2 or project-type interventions under item I.A.3.

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

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

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

194. Financial aid awards for individual students and contributions to trainees. The beneficiary students and trainees are nationals of developing countries. Financial aid awards include bilateral grants to students registered for systematic instruction in private or public institutions of higher education to follow full-time studies or training courses in the donor country. Estimated tuition costs of students attending schools financed by the donor but not receiving individual grants are not included here, but under item imputed student costs (code 1520). Training costs relate to contributions for trainees from developing countries receiving mainly non-academic, practical or vocational training in the donor country.

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

195. Costs borne indirectly by the official sector in respect of tuition in the donor country of students from aid recipients. Rules on ODA eligibility for these indirect (“imputed”) costs of tuition in donor countries are provided in Chapter 2.

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

196. 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.

197. See section II.4 in Chapter 2 for rules on ODA eligibility for debt relief operations, section VII in Chapter 3, and Annex 7 for instructions and examples for reporting on debt relief.

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

198. 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)**

199. Grants for forgiveness of ODA claims, including both interest and principal forgiven. For rescheduled ODA claims, include only capitalised interest (and not rescheduled principal).

**Line I.A.6.1.b) OOF claims (code 1612)**

200. Grants for forgiveness and rescheduling of OOF claims, including both interest and principal forgiven or rescheduled.

**Line I.A.6.1.c) Private claims (code 1613)**

201. Grants for forgiveness of private claims, including both interest and principal forgiven.

*Memo: Grants for debt service reduction (code 1614)*

**Line I.A.6.2 Other action on debt (code 1620)**

202. 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)**

**Line I.A.6.2.d) Other (code 1624)**

**Line I.A.6.3 Offsetting entry for debt forgiveness (code 1630)**

203. 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)*

204. Interest forgiven on ODA loans, included under debt forgiveness of ODA claims (code 1611 – column 1121).

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

205. 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. See Chapter 2 for rules on ODA eligibility.

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

206. The sum of development awareness (code 1810) and refugees in donor countries (code 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)**

207. Funding of activities designed to increase public support in the donor country for development co-operation efforts, and understanding of development needs and issues. See Chapter 2 for rules on ODA eligibility.

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

208. Official sector expenditures for the sustenance of refugees in donor countries during the first twelve months of their stay. See Chapter 2 for rules on ODA eligibility.

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

209. 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>27</sup>, and taxes paid by overseas territories that are ODA recipients to the donor country. The recording of cancellations on earlier years' commitments is allowed under this code (see paragraph 92).

**Line I.A.10 Other loan repayments (code 1999)**

210. Record here repayments of principal of loans rescheduled in previous years if the type of aid of the original loans cannot be identified (see paragraph 157).

***Memo items for bilateral ODA***

211. These items provide additional topical information on items already included under the various types of aid in Section I.A.

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

212. 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 management and procurement; iv) efforts to increase the use of local systems for programme design and implementation, financial management, monitoring and evaluation.

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

213. 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 Chapter 4.

***Memo: ODA channelled through NGOs and civil society (code 1903)***

214. This item separately identifies ODA administered by NGOs and civil society on behalf of the official sector, reported under various types of aid. Core contributions to NGOs and civil society are excluded. See Box 2 for reporting on aid to/through NGOs.

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27. 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).

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

215. 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 (covered within code 1220), and payments for multilaterals to implement donors' projects and programmes (covered within code 1300), to provide technical assistance (covered within code 1420), or to promote development awareness (covered within code 1810).

216. 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)***

217. Report the cost of a donor's bilateral participation in the activities listed below, net of any compensation received from the UN, 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.

Costs for military contingents participating in UNDPKO peacekeeping operation are not reportable as ODA.

*Note: International peacekeeping operations may include humanitarian-type activities (contributions in the form of equipment or personnel), as described under purpose codes 7xxxx in Annex 12). These should be reported under purpose code "Participation in international peacekeeping operations" and thus included in memo item 1905 if they are an integrated part of the activities above; otherwise they should be reported under the humanitarian aid sector, and therefore not included in memo item 1905.*

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

218. Relief food aid comprises supplies of food, and associated costs, provided for humanitarian relief purposes.

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

219. Core contributions to multilateral institutions in the form of grants and capital subscriptions (columns 1121 and 1151), and concessional lending (columns 1122 and 1152). See Annex 2 for multilateral organisations, contributions to which are recorded in full or in part as ODA.

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

220. The sum of codes 2101 to 2108, which includes grants, loans and capital subscriptions to the following agencies:

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

221. Contributions to the UN bodies included in category 41000 of the List of ODA-eligible international organisations.

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

222. Includes the share of the EC development budget attributed to the reporting country; grants in cash or in 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)**

223. Contributions to the agencies included in categories 44000 and 46000 of the List of ODA-eligible international organisations. 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)**

224. 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)**

225. 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)**

226. Contributions to agencies not included in items I.B.1.1 to I.B.1.7, as listed in categories 43000, 45000 and 47000 of the List of ODA-eligible international organisations.

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

227. 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. The recording of cancellations on earlier years' commitments is allowed under this code.

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

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

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

228. The total amount of contributions to the HIPC Initiative (including the Multilateral Debt Relief Initiative) or IDA Debt Reduction Facility.

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

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

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

230. 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)**

231. 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 credit financing to developing countries (code 265)**

232. Loans extended by government-owned or controlled specialised export-financing agencies or institutions to finance a specific purchase of goods or services from within the creditor country.

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

233. Official loans (columns 1122 and 1152) to private exporters or private export credit agencies to partially finance export credits extended by them to developing countries, and subsidies (columns 1121 and 1151) to reduce the interest rate charged on private export credits.

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

234. 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)**

235. 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)**

236. Covers loans (columns 1122 and 1152) and subsidies (columns 1121 and 1151) to national private investors, *i.e.* 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)**

237. The sum of non-concessional rescheduling (code 301) and the OOF component of debt service reduction (code 303).

**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)**

238. 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)**

239. 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)**

240. 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 of less than 25 per cent.
- iv) Grants to forgive military debt.

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

241. 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)**

242. The sum of the purchase of securities from issuing agencies (code 326) and other transactions (code 327). Only transactions with the agencies included in the List of ODA-eligible international organisations (see Annex 2) may be reported.

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

243. 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)**

244. 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 11).

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

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

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

246. 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)***

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

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

248. Interest forgiven on OOF loans. These amounts are also included under ODA debt forgiveness of OOF claims (code 1612). Do not include under interest received (code 800).

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

249. 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.

250. "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)**

251. 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)**

252. 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>28</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.

253. Deduct the amounts reported for official sector loans and subsidies to national private investors (code 287) from each column. (See paragraph 110.)

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

254. The sum of total banks (long-term) (code 384) and non-banks (code 386). Deduct 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 110).

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

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

256. 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.

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

- 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.

258. 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 1 in Annex 5 for how to adjust for exchange rate changes.

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

259. 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.

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28. 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.

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

260. Export credits from private banks to developing countries (known as “buyers’ credits”). Include all bank export credits with or without an official guarantee. Most credits 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 in Annex 5 for more details.

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

261. 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 252). It is usually calculated 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)**

262. 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)**

263. 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 260.

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

264. 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)**

265. 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 252).

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

266. The total amount of principal either forgiven (as ODA) or rescheduled (as OOF) on private loans.

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

267. 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 included in the List of ODA-eligible international organisations (see Annex 2) may be reported.

**Line IV. NET PRIVATE GRANTS (code 415)*****Derived as:*****Line IV.1 Gross outflow from NGOs and civil society (code 425)**

268. Grants by national NGOs 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.

269. 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)**

270. The gross outflow from NGOs and civil society organisations included in code 425 will include official grants or subsidies to the NGOs and civil society organisations concerned. To avoid double counting, these need to be deducted by entering the amount received from the donor country official sector<sup>29</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 NGOs and civil society organisations at Line IV (code 415).

**Line V. ITEM ONLY PARTLY COVERED IN DAC RESOURCE FLOW STATISTICS****Line V.1 Total participation in peacebuilding operations (including non-ODA) (code 207)**

271. 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.

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29. 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).

## II.2 Advance Questionnaire: preliminary reporting on main ODA aggregates

Figure 2. Advance Questionnaire on main ODA aggregates (see latest version at [www.oecd.org/dac/stats/methodology](http://www.oecd.org/dac/stats/methodology))

ADVANCE QUESTIONNAIRE ON MAIN ODA AGGREGATES (2012 Edition)		
Reporting Country:	Exchange rates used:	
	(1)	(2)
	1140	1140
	2010	2011
<b>DISBURSEMENTS</b>		
	Row	Million US dollars
<b>DEVELOPING COUNTRIES (3)</b>		
Official Development Assistance, net.....	<b>1010</b>	<b>342.22</b>
<b>I. Bilateral ODA, net.....</b>	<b>1015</b>	<b>271.23</b>
<i>Of which: selected types of aid</i>		
a. Budget support.....	1100	43.39
b. Bilateral core support & pooled programmes & funds.....	1200	64.12
c. Project-type interventions.....	1300	55.73
d. Experts and other technical assistance.....	1400	37.92
e. Debt relief.....	1600	
f. Administrative costs not included elsewhere.....	1700	32.36
<i>Financial instruments</i>		
a. Grants (4).....	1921	271.23
b. Non grants, gross.....	1922	
c. Non grants, net (5).....	1924	
of which: Offsetting entry for debt forgiveness.....	1630	
<b>II. Multilateral ODA, net.....</b>	<b>2000</b>	<b>71.00</b>
<i>Multilateral contributions to:</i>		
a. United Nations.....	2101	35.53
b. EU.....	2102	
c. World Bank (AMCs, IDA, IBRD, IFC, MIGA).....	547	11.94
d. Regional development banks and funds.....	2105	
e. Other.....	069	23.53
<b>Memo items:</b>		
1. Recipient breakdown of bilateral ODA, net:		
a. to LDCs (3).....	029	84.09
b. to Africa.....	8834	10.70
c. to Sub-Saharan Africa, total.....	039	10.70
of which: Debt relief grants (5).....	8839	
d. to Afghanistan, total.....	027	3.49
of which: Reconstruction for Afghanistan.....	8827	0.91
e. to Iraq, total.....	028	0.36
of which: Reconstruction for Iraq.....	8828	
2. Sectoral breakdown of bilateral ODA, net:		
a. Humanitarian aid.....	070	23.91
of which: Short-term reconstruction.....	088	3.92
b. Development food aid.....	060	0.08
3. Debt relief grants, gross.....	087	
4. Total gross ODA.....	1920	342.22
<b>GROSS NATIONAL INCOME AT MARKET PRICES.....</b>	<b>001</b>	<b>134,028.54</b>
<b>ODA as per cent of GNI.....</b>	<b>002</b>	<b>0.26</b>
Population.....	004	4.37

1. Please provide revised DAC tables if flows in 2010 are modified.
2. Where actual figures not available, indicate status of item as follows: e): estimate; pe): preliminary estimate.
3. See the DAC List of ODA Recipients.
4. Including recoveries on grants.
5. Including offsetting entries for debt relief.

272. Donors report preliminary data for the year before (n-1), the Secretariat having pre-filled the column for year (n-2) with amounts previously reported by the donor in the final reporting. The Advance Questionnaire requires reporting on a subset of key ODA aggregates. Reporting rules are the same as those for reporting on Table DAC1 and CRS++, but most items are reported on a net basis. Memorandum items cover items of specific policy relevance, both at geographical and sector level, and may change from one year to another. Some further detail is requested for both bilateral and multilateral aid. Note that totals are sought for some but not all bilateral types of aid, so that rows 1100 to 1700 may not sum to row 1015.

### ***II.3 Validation table***

273. The Validation table (see Annex 3) requires aggregate data by recipient for different categories of flows and by sector and tying status for ODA. It is used by the Secretariat to control the completeness and accuracy of item-level reporting in CRS++.

### **III. CRS++ item-level reporting**

#### ***III.1 Principles of reporting in CRS++***

274. Reporters use a single file format to report on all flows of resources to developing countries covered by these Directives as described in paragraph 7 (ODA/OOF/private grants/private market). However, the level of detail of reporting required varies for different categories of flows, with the most detailed level (individual activities) required on ODA and least details requested on private flows. Therefore, not all data fields in CRS++ should or need to be reported for all types of resource flows, and while reporting is at item level, aggregation of certain transactions is required (see section III.3).

275. The completeness of CRS++ reporting is controlled by cross-checking aggregates derived from CRS++ against aggregates reported by members on Table DAC1 and the Validation table. Once validated through this procedure, the Secretariat uses CRS++ item-level data to compile various other aggregate statistics (see Chapter 6).

276. The reporting Form is illustrated in Figure 3 (CRS++ item-level reporting). Reporting takes place electronically, on a spreadsheet where each column corresponds to one data field and each row to one completed form.

277. The form comprises five sections:

- Section A identifies the activity: identification numbers facilitate database management and allow monitoring project implementation by linking disbursement data to their original commitments.
- Section B requests basic data on the activity including brief description of the activity, sector of destination, recipient, type of aid, channel (NGOs, multilaterals, etc.).
- Section C requests supplementary data and includes long descriptions which permit checking the accuracy and consistency of purpose coding, and verify the ODA-eligibility of activities (developmental objective); and policy objective markers which permit analyses of cross-sectoral issues.
- Section D groups all volume data related to the activity including commitments and information on the tying status, gross disbursements, repayments of loans.
- Section E concerns loans only: details on financial terms for ODA loans allow to check their concessionality, and to compile their grant element; fields on outstanding loans allow to produce statistics on debt.

278. Section III.2 presents reporting instructions for the CRS++ item-level reporting, data field by data field, in the order the fields appear on the Form. Specific reporting requirements for different resource flows (data fields required, level of aggregation) are presented in section III.3.

**Box 3. The Creditor Reporting System (CRS) and the expanded CRS (CRS++)**

The Creditor Reporting System (CRS) was established in 1967, jointly by the OECD and the World Bank, with the aim of “supplying the participants with a regular flow of data on indebtedness and capital flows”.<sup>1</sup> Calculating capital flows and debt stocks were key functions of the System at the origin, but others have evolved in the course of years: the CRS has become the internationally recognised source of data on the geographical and sectoral breakdown of aid and other lending to developing countries, and serves as a tool for monitoring specific policy issues.

The CRS item-level reporting system for bilateral ODA and OOF has been extended to also cover multilateral ODA, multilateral OOF and private flows. This extended CRS, called CRS++, allows members to fulfil their reporting requirements with regard to previous CRS Forms 1 (commitments) and 2 (disbursements)<sup>2</sup>. It allows the compilation of various aggregates on resource flows to developing countries, including by recipient (for ODA, OOF and private flows), sector (ODA and OOF) and tying status (ODA). See Chapter 6.

1. The CRS *stricto sensu* corresponds to the reporting authorised in 1966 by the OECD Council [C(66)100]. The World Bank co-sponsored the creation of this system, and has full access to the non-export credit data; however, all data collection and treatment is carried out by the DAC Secretariat. A broadening of the system's scope to cover export credits was requested by the Group of Export Credit and Credit Guarantees of the Trade Committee [TC/ECG(82)9/REV1] and is not shared with the World Bank.
2. Original instructions for reporting on CRS Forms 1 and 2 can be found in DCD/DAC(2007)39/FINAL. Reporting on official export credits and credits under official guarantee or insurance through CRS Form 1C and CRS Form 3 is still required; see instructions in DCD/DAC/TD/ECG(90)1 (this is dealt with by the OECD Trade and Agriculture Directorate).

Figure 3. Bilateral and multilateral aid and other resource flows to developing countries: CRS++ item-level reporting

<b>CRS++ item-level reporting</b>	
<p><b>A. Identification data</b></p> <p>1. Reporting year..... ----</p> <p>1b. Commitment date..... ----</p> <p>2. Reporting country/organisation..... ----</p> <p>3. Extending agency..... --</p> <p>4. CRS Identification no. .... - - - - -</p> <p>5. Donor project no. .... - - - - -</p> <p>6. Nature of submission..... - - - - -</p>	
<p><b>B. Basic data</b></p> <p>7. Recipient..... ----</p> <p>8. Channel of delivery name..... - - - - -</p> <p>9. Channel code..... - - - - -</p> <p>10. Bi/multi..... - - - - -</p> <p>11. Type of flow (Main DAC1 category)..... - - - - -</p> <p>12. Type of finance..... - - - - -</p> <p>13. Type of aid..... - - - - -</p> <p>14. Short description/Project title..... - - - - -</p> <p>15. Sector/Purpose code..... - - - - -</p>	<p><b>D. Volume data</b></p> <p><u>Amounts in thousands, millions if yen</u></p> <p>32. Currency..... - - - - -</p> <p>33. Commitments..... - - - - -</p> <p>34. Amounts extended..... - - - - -</p> <p>35. Amounts received..... - - - - - (for loans: principal only)</p> <p>36. Amount untied..... - - - - -</p> <p>37. Amount partially untied..... - - - - -</p> <p>38. Amount tied..... - - - - -</p> <p>39. Amount of IRTC..... - - - - -</p> <p>40. If project-type, amount of experts commitments*..... - - - - -</p> <p>41. If project-type, amount of experts extended*..... - - - - -</p> <p>42. Amount of export credit in AF package..... - - - - -</p>
<p><b>C. Supplementary data</b></p> <p>16. Geographical target area..... - - - - -</p> <p>17. Expected starting date..... - - - - -</p> <p>18. Expected completion date..... - - - - -</p> <p>19. Description..... - - - - -</p> <p><b>Policy objectives</b></p> <p>20. Gender equality..... -</p> <p>21. Aid to environment..... -</p> <p>22. PD/GG..... -</p> <p>23. Trade development..... -</p> <p><b>Type-of-aid related fields</b></p> <p>24. Free-standing technical co-operation..... -</p> <p>25. Programme-based approach..... -</p> <p>26. Investment..... -</p> <p>27. Associated financing..... -</p> <p><b>Rio markers</b></p> <p>28. Biodiversity..... -</p> <p>29. Climate change – mitigation..... -</p> <p>30. Climate change – adaptation..... -</p> <p>31. Desertification..... -</p>	<p><b>E. For loans only</b></p> <p><b>Terms of repayment</b></p> <p>44. Type of repayment..... -</p> <p>45. Number of repayments per annum.... - - - - -</p> <p>46. Interest rate..... - - - - -</p> <p>47. Second interest rate..... - - - - -</p> <p>48. First repayment date..... - - - - -</p> <p>49. Final repayment date..... - - - - -</p> <p><b>Other fields on debt</b></p> <p>50. Interest received..... - - - - -</p> <p>51. Principal disbursed and still outstanding..... - - - - -</p> <p>52. Arrears of principal (included in field 51)..... - - - - -</p> <p>53. Arrears of interest..... - - - - -</p>

\* Optional reporting

### III.2 Instructions for reporting in CRS++

279. Specific reporting instructions are set out below, field by field, in the order the fields appear on the Form. Instructions on the reporting format and coding, including references to various classifications, are presented in the form of tables. The reporting concepts are defined in Chapters 1-4.

#### Section A. IDENTIFICATION DATA

<b>1. Reporting year</b>	Enter the year for which data are reported.
<b>1b. Commitment date</b>	Enter in text format DD-MM-YYYY.
<b>2. Reporting country/organisation</b>	See Annex 13 for the list of donor codes.
<b>3. Extending agency</b>	See Annex 13 for the list of agency codes.

280. The commitment date is requested for each new commitment (grant or non-grant). The definition of commitment is given in paragraph 90.

281. Each reporting country or multilateral organisation has its own code. DAC members are requested to indicate, in addition, the extending agency. 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. (See fields 8 and 9.)

<b>4. CRS Identification number</b>	In 10 digits: YYYYxxxxxx
<b>5. Donor project number</b>	Enter the number, or combination of letters and numbers, used by the extending agency to identify the activity.

282. The donor project number field facilitates tracking activities in donors' internal databases which may be necessary, for example, to respond to the Secretariat's request to verify the data on certain reported activities. Originally, the field was added to the reporting form at the request of the UNDP to facilitate communication in the field.

283. In addition to their own donor project number, for each transaction, reporters must include a CRS Id number (field 4). The CRS Id number ensures the unicity of each transaction in the database, and possibly the link between original commitments and subsequent disbursements over several years. The format needs to be common to all donors and is fixed to ten digits: YYYYxxxxxx. It is a sequential number starting with the four digits of the original commitment year of the activity and is unique throughout the activity life (original commitment, subsequent increases and disbursements). Where more than one agency reports from the same country, each agency should preferably use its own block of numbers.

<b>6. Nature of submission</b>	1: new activity reported 2: revision 3: previously reported activity (increase/decrease of earlier commitment, disbursement on earlier commitment)
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	5: provisional data 8: commitment = disbursement
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284. When an activity is reported for the first time, it should be marked as a *new activity reported*.

285. If changes need to be made to transactions reported in previous years to correct past errors (either in the amount or the qualitative information), report a *revision*. Fill out all data fields including the ones that have not been revised.

286. For increases or disbursements on commitments reported in previous years, the identification number of the original commitment should preferably be used. If, for example, a disbursement in 2011 is reported on a transaction initially committed in 2010 with the CRS Id “2010100001”, the disbursement will carry the CRS Id “2010100001” with a nature of submission equal to 3<sup>30</sup>. In case a donor is not able to trace the original commitment, the disbursement would need to be reported with a new CRS Id and a nature of submission equal to 3. (In such a case, the link to the original transaction is lost and monitoring project implementation is not possible.)

287. A number of donors cannot report grant aid commitments (or do not use this concept) and report on a disbursement basis only. Also, the commitment concept is difficult to apply to certain categories of aid (e.g. aid to refugees in donor countries), for which only disbursement data are available. For such activities, all fields in CRS++ should be completed, and the fields related to commitments should be set equal to the disbursement figure (in which case, the nature of submission should be equal to 8 “commitment=disbursement”). These estimated commitments will be used as substitutes for actual commitments in studies that use aid commitments (e.g. sectoral analyses).

#### Section B. BASIC DATA

<b>7. Recipient</b>	See Annex 1 for the DAC List of ODA recipients and Annex 8 for the recipient codes.
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288. The term *recipient country* is limited to the countries and territories in the DAC List of ODA Recipients (see Annex 1).

289. Some activities benefit several recipient countries. Regional projects and programmes are reportable under the most specific available “regional/multi-country” category (e.g. use South of Sahara regional/multi-country for a regional project in West Africa). The category “bilateral, unallocated” is used if an activity benefits several regions. It is also used for a number of activities undertaken in donor countries such as administrative costs not included elsewhere, development awareness and certain refugee costs.

290. Activities undertaken on the territory of the donor country should be assigned to individual recipient countries/regions which benefit from the services. The examples below illustrate this rule:

- Development-related research, studies or seminars undertaken in the donor country but relating to a particular recipient country/region should be coded under the recipient country/region.

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30. For revisions, increases or disbursements on transactions previously reported in the standard 6-digit CRS format, it is recommended to convert the CRS Id into the 10-digit format (for example a transaction initially committed in 2009 with the CRS Id “090001” should be converted to “2009000001”).

- Training courses in the donor country for developing country participants should be coded under the country/countries of origin of the participants.
- Scholarships in the donor country should be allocated to the countries of origin of the students.

<b>8. Channel of delivery name</b>	Enter the name of the bilateral or multilateral implementing agency (e.g. UN agency, NGO).
<b>9. Channel code</b>	See Chapter 4 for definition of the concept of channel of delivery, and Annex 9 for list of channel codes.  Report on individual codes where possible and at least for organisations listed in output Table DAC2a (see Chapter 6 and Annex 3). Otherwise enter the code of the broad category of channel.

291. The channel of delivery serves two purposes:

- First, it permits the identification of core funding to specific multilateral organisations (field *10. Bi/Multi* = 2, field *13. Type of aid* = B02). Agencies must be included in the List of ODA-eligible international organisations (see Annex 2) within the channel category 40000 in order to be reported as recipients of donors' multilateral aid.
- Second, it enables the calculation of aggregates on bilateral aid channelled through multilateral organisations and NGOs (field *10. Bi/Multi* = 1 or 3, field *13. Type of aid* = B01, B03, C01 or D02). The channel identifies the implementing agency, which helps to recognise a specific activity in the recipient country: for example, a UNICEF project financed by donor X is generally known in the field as a "UNICEF project" rather than a "project by donor X".

292. No multilateral contributions (ODA, OOF, private) should be recorded unless the recipient agency is included in the List of ODA-eligible international organisations. However, multilateral organisations not listed can still serve as channels of delivery for bilateral ODA-eligible contributions.

<b>10. Bi/Multi</b>	<b>1</b> =bilateral <b>2</b> =multilateral <b>3</b> =bilateral, core contributions to NGOs and civil society, PPPs and research institutes <b>7</b> =bilateral, ex-post reporting on NGOs' activities funded through core contributions.  ----- <b>4</b> =multilateral outflows (for use by multilateral agencies only) <b>6</b> =private sector outflows (for use by private donors only)
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293. DAC members are requested to use Bi/Multi values 1-3 (or 7), while multilateral agencies report their outflows using value 4, and private sector using value 6. The field Bi/Multi helps derive two main sets of statistical series from the activity-level database:

- DAC statistics on outflows of resources from donor countries: Bi/Multi = 1 or 2 or 3 (or 7)
- DAC statistics on developing countries' resource receipts: Bi/Multi = 1 or 4 or 6 (or 7).

294. Aid activities reported with Bi/Multi=2 should be assigned type of aid B02-Core contributions to multilateral institutions by default, and those reported with Bi/Multi=3 should be assigned type of aid B01-Core support to NGOs, other private bodies, PPPs and research institutes by default, while activities reported with Bi/Multi=1 should not be assigned types B01 or B02.

<b>11. Type of flow</b>	<b>10=ODA</b> <b>20=OOF</b> <b>30=Private NGO and other private sources</b> <b>35=Private market</b> <b>40=Non flow (e.g. GNI)</b> <b>50=Other flows (e.g. non-ODA component of peacebuilding operations)</b> See Chapter 1 for definitions, and Annex 10 for the list of codes.
<b>12. Type of finance</b>	See Chapter 1 for definitions, and Annex 10 for the list of codes.

<b>13. Type of aid</b>	See Chapter 4 for definition of the concept and Annex 11 for definitions and codes for individual types, and <a href="http://www.oecd.org/dac/stats/methodology">www.oecd.org/dac/stats/methodology</a> for frequently asked questions. <b>A01=General budget support</b> <b>A02=Sector budget support</b> <b>B01=Core support to NGOs and civil society, PPPs and research institutes</b> <b>B02=Core contributions to multilateral institutions</b> <b>B03=Contributions to specific-purpose programmes and funds managed by international organisations (multilateral, INGO)</b> <b>B04=Basket funds/pooled funding</b> <b>C01= Project-type interventions</b> <b>D01=Donor country personnel</b> <b>D02=Other technical assistance</b> <b>E01=Scholarships/training in donor country</b> <b>E02=Imputed student costs</b> <b>F01=Debt relief</b> <b>G01=Administrative costs not included elsewhere</b> <b>H01=Development awareness</b> <b>H02=Refugees in donor countries</b>
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295. The type of aid classification distinguishes between various aid modalities. The classification is applicable to both bilateral ODA (grants, non-grants) and multilateral ODA contributions.

296. When activities are assigned the type of aid “C01 – project-type intervention”, members able to do so should report the amount used for financing donor experts/consultants under fields 40 and 41. This reporting is optional.

<b>14. Short description / Project title</b>	Maximum 150 characters in English or French.
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297. Precise descriptions are particularly valuable to users who undertake detailed sectoral studies or whose task is to co-ordinate aid activities in a country. Provide as much detail as possible within the limit of 150 characters.

- Avoid unnecessary wording. (E.g. prefer “Small farmers’ credit scheme” to “The programme aims at improving living standards for small scale farmers through loans to raise agricultural production”. Prefer “Voters’ education programme” to “The programme assists in the education of citizens to participate fully in elections.”)
- Avoid simply repeating the generic name of the sector or purpose of aid which is given in field 15.
- Distinguish the provision of goods from the provision of equipment to produce goods. [E.g., “fertiliser delivery”, “fertiliser production equipment”, “fertiliser plant rehabilitation (equipment)”].

298. The official project title can be used as a description if it is in English or French and does not contain non-standard abbreviations.

<b>15. Sector / Purpose code</b>	See Chapter 4 for purpose coding principles, and Annex 12 for the list of purpose codes and illustrative examples.
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*Section C. SUPPLEMENTARY DATA*

<b>16. Geographical target area</b>	Specify the area (town, region) in the recipient country that is intended to benefit from the activity. Specify the recipient countries if the activity benefits several recipients. Maximum 100 characters.
<b>17. Expected starting date</b>	} Enter in text format DD-MM-YYYY. }
<b>18. Expected completion date</b>	

299. These items, originally added on the reporting form at the request of the UNDP, enhance the value of CRS++ data in the field. Geographical target area helps to identify a specific activity in the recipient country. The expected starting and completion dates allow identification of activities being implemented at any point of time.

<b>19. Description</b>	E.g. project summary. No limitation of length. Preferably in English or French.
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300. Many agencies' databases contain project summaries or descriptions of the main objectives of the activity. These can be included in the CRS++ database in a text field of unrestricted length. The information permits the Secretariat to check the accuracy and consistency of purpose coding. In addition, descriptive information is valuable in detailed sectoral studies, and allows users to make research on topics (sectors or themes) not separately identified in existing classifications (e.g. disability), using keyword searches.

<b>20. Gender equality</b>	} 2=principal objective } 1=significant objective } 0=not targeted } Blank=not screened
<b>21. Aid to environment</b>	
<b>22. PD/GG</b>	
<b>23. Trade development</b>	

301. These markers seek information on the policy objectives served by the activity (see definition of concept in Chapter 4, section IV). The marking system contains three levels:

- Principal (primary) policy objectives are those which can be identified as being fundamental in the design and impact of the activity and which are an explicit objective of the activity. They may be selected by answering the question “would the activity have been undertaken without this objective?”.
- Significant (secondary) policy objectives are those which, although important, were not the prime motivation for undertaking the activity.
- The score “not targeted” means that the activity was examined but found not to target the policy objective.

302. Leave the field blank if the activity has not been screened against the objective. For data processing purposes, the scores are given numeric values: “2” for principal, “1” for significant and “0” for not targeted. An **empty** field indicates that the activity has not been marked (not screened against the objective).

303. Gender equality, aid to environment and PD/GG markers should be applied to all bilateral aid excluding administrative costs (type of aid G01). The trade development marker is restricted to activities recorded under a number of purpose codes (see detailed instructions on reporting on the policy objectives of aid, including definitions, criteria for eligibility and examples of typical activities, in Annex 17).

<b>24. FTC</b>	1=Yes. See Chapter 4 for definition of concept.
<b>25. Programme-based approach</b>	1=Yes. See Chapter 4 for definition of concept.
<b>26. Investment</b>	1=Yes.

304. Programme-based approaches (PBA) and free-standing technical co-operation (FTC) are not defined as types of aid, but help to more closely characterise donors' contributions. The PBA concept originates from the Paris Declaration Survey, and advice on its application to different types of aid is given in the “FAQs on types of aid” (see [www.oecd.org/dac/stats/methodology](http://www.oecd.org/dac/stats/methodology)). The FTC flag applies to type of aid C01 “Project-type interventions” and, by default, to categories D01-D02 and E01-E02.

305. Activities flagged as investment comprise a) schemes to increase and/or improve the recipient's stock of physical capital and b) financing the supply of goods and services in support of such schemes. Most activities assigned the "investment" flag are classified as type of aid C01 "Project-type interventions".

<b>27. Associated financing</b>	1=Yes.
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306. ODA extended in association with export credits or other flows at or near market rates is reportable as associated financing. (Also called mixed credits. See definition in paragraph 34 and Annex 16.) Report the grant or loan as any other aid activity, but fill out field 27 and report the associated export credit amount in field 42.

<b>28. Biodiversity</b>	2=principal objective 1=significant objective 0=not targeted Blank=not screened  3=principal objective and in support of an action programme (for desertification-related aid only)
<b>29. Climate change – mitigation</b>	
<b>30. Climate change – adaptation</b>	
<b>31. Desertification</b>	

307. The Rio markers allow for the identification of activities that target the objectives of the three Rio Conventions:

- United Nations Convention on Biological Diversity (UNCBD);
- United Nations Framework Convention on Climate Change (UNFCCC) with distinct markers for adaptation and mitigation; and
- United Nations Convention to Combat Desertification (UNCCD).

308. Data collection follows the general principles of the DAC policy marker system (see Chapter 4, section IV). For desertification-related aid, however, a score "3" is used to separately identify activities in support of national, sub-regional or regional action programmes.

309. Rio markers should be applied to all bilateral ODA excluding general budget support (type of aid A01), imputed student costs (E02), debt relief (F01) except debt swaps, administrative costs (G01), development awareness (H01) and refugees in donor countries (H02). They should also be applied to non-export credit OOF though this is not mandatory. Multilateral contributions (B02) should not be marked (see paragraph 360).

310. The definitions are given in Annex 18. General information on the Conventions is given in the Appendix; frequently asked questions provide additional advice.

#### *Section D. VOLUME DATA*

311. Items in this section describe operations during the year. End of year status data are requested in section E for loans only.

<b>32. Currency</b>	See Annex 13 for list of donor country codes to use for currency.
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312. Only currency codes listed against each DAC Member in Annex 13 can be used. Commitments extended in the currencies of developing countries should be converted before reporting.

<b>33. Commitments</b>	New amounts committed during the reporting year. Enter the face value of the activity in thousands of units (except for Japanese yen which should be reported in millions).
<b>34. Amounts extended</b>	Amount disbursed during the reporting year. In thousands of units (millions if yen).

313. Report under field 33 the amount for the initial commitment taking account of any revisions of the commitment that occurred during the year. After the original commitment year, report only the annual increases (net amounts added to earlier years' commitments) or decreases<sup>31</sup> (net reductions in earlier years' commitments). Report only one (positive or negative) amount for each activity. The reporting year should equal the year of decision to increase/decrease the commitment. See paragraph 92 and Chapter 6 for treatment of negative commitments in statistical outputs.

314. Under field 34, report the amount disbursed during the year.

315. **When reporting a new commitment**, all CRS++ fields should be completed, with field 33. *Commitments* indicating the amount committed, and field 34. *Amounts extended* indicating the amount disbursed, if any, during the same reporting year. **When reporting a disbursement on a former commitment**, all CRS++ fields (except fields 36-40 and 42-49) should be completed, with field 34. *Amounts extended* indicating the amount disbursed, and field 33. *Commitments* being equal to 0 (this field records only new amounts committed during the reporting year).

<b>35. Amounts received (for loans: principal only)</b>	Payments received from the aid recipient during the reporting year (for loans, only principal payments, including any payments of arrears of principal). In thousands of units (millions if yen). NB: DO NOT enter a negative amount except for capital losses.
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316. Amounts received consist in recoveries on bilateral grants (see paragraph 209), amortisation of loans and recoveries on multilateral ODA grants and capital subscriptions (see paragraph 227).

317. In case of sale of an equity investment, the total sale amount should be reported, including gains or losses (see paragraph 100 in Chapter 3). If the information on the profit realised on each equity investment is not confidential, report the total amount of the sale, including gains or losses under field 35. *Amount received*. If the information on the profit realised on each equity investment is confidential, capital gains or losses may be reported at an aggregate level encompassing all equity investments. Firstly, for each sale of equity investment, report a fictitious sale price equal to the purchase price under field 35. *Amount received*. Secondly, report another record under field 35. *Amount received*, with an overall amount representing the

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31. Cancellations and reductions in the year reported on of commitments made in earlier years are stored for reference to allow analysis of rates of implementation of projects.

sum of the capital gains realised on all sales of equity investments after deducting the sum of the capital losses. A positive amount means that the donor country has made capital gains; a negative amount means it has made capital losses.

318. Amortisation relates to principal payments received from the borrowing country during the reporting year, including any payments of arrears of principal.

319. For repayments on loans that have been rescheduled in previous years, report the types of aid, purpose codes and types of finance of the original loans. In case these cannot be identified, the field 13. *Type of aid* should be left empty, the field 12. *Type of finance* set to 410 and the field 15. *Purpose code* set to 99810. Do not use type of aid F01-Debt relief as this would distort statistics on net debt relief.

<b>36. Amount untied</b>	On a commitment basis, for new commitments only. In thousands of units (millions if yen). Procurement authorised in all OECD countries and substantially all developing countries.
<b>37. Amount partially untied</b>	On a commitment basis, for new commitments only. In thousands of units (millions if yen). Procurement limited to donor and substantially all developing countries.
<b>38. Amount tied</b>	On a commitment basis, for new commitments only. In thousands of units (millions if yen). Procurement that does not fall under the definitions of untied or partially untied aid.

320. Certain types of aid are tied or untied by nature (see Annex 11). The fields on tying status should not be completed for administrative costs and in-donor refugee costs (activities with types of aid G01 and H02 respectively). Transactions are reportable as tied unless the donor has, at the time of the aid offer, clearly specified a range of countries eligible for procurement which meets the definitions of untied or partially untied aid (see paragraph 149 in Chapter 4). For activities for which the tying status is reported, the sum of the amounts reported as untied, partially untied and tied should equal the total amount of these activities.

321. For the purposes of monitoring the 2001 DAC Untying Recommendation and its 2006 and 2008 amendments, members that can report the tying status of free-standing technical co-operation (FTC; as indicated at field 24) at the level of individual activities in the CRS++ are invited to do so – in particular for FTC to Least Developed Countries (LDCs) and non-LDC Heavily Indebted Poor Countries (HIPCs). Members without full coverage at activity level of the tying status of their bilateral ODA to the LDCs and non-LDC HIPCs should report an additional record with an annual aggregate of these data (including FTC) that is untied.

<b>39. Amount of IRTC</b>	For new commitments only, if investment (field 26=1). In thousands of units (millions if yen).
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322. 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.).

<b>40. If project-type, amount of experts_commitments</b>	} <i>Optional reporting, if project-type (field 13=C01).</i> In thousands of units (millions if yen).
<b>41. If project-type, amount of experts_extended</b>	

323. Within the project-type category, members able to do so are requested to report the amount used for financing donor experts/consultants.

<b>42. Amount of export credit in AF package</b>	For commitments only, if AF (field 27=1). In thousands of units (millions if yen). Use the currency indicated in field 32.
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324. Check that the export credit amount is expressed in the same currency as the ODA amount. If necessary, convert the export credit amount using the annual average rate used for reporting on Table DAC1.<sup>32</sup> The sum of the amount committed (field 33) and the amount of export credit (field 42) equals the actual financial flow to the recipient country i.e. the amount of the associated financing package.

325. When an associated financing package includes both an ODA grant and an ODA or OOF loan, report the grant and the loan as separate transactions but assign them the same CRS identification number or explain the link in a remark under field 19. Report the OOF export credit amount under the loan transaction only.

326. The ODA component of an associated financing package may be provided in the form of an interest subsidy. Such packages are called "pre-mixed credits", "monobloc" or "single integrated transactions". Report the actual interest subsidy provided by the official sector in field 33<sup>33</sup>, and indicate "210-interest subsidy grant in AF package" in field 12. The amount to report in field 42 is the "export credit equivalent" i.e. the value of the export credit less any grant made to subsidise the interest rate.<sup>34</sup>

327. Use the description field (field 19) to give information on any other funds injected in the package (e.g. private bank loans, contributions from private investors) and explain how the components of the package are articulated.

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32 . If not known at the time, use the most representative average rate available.

33 . Under no circumstances may the reported subsidy exceed the amount represented by the difference between the actual cost of raising the funds and the interest terms ultimately offered.

34 . If an associated financing commitment consists of an export credit of 60 units and an ODA grant (or loan) of 40 units, the amount of the package is 100 units and the amounts to report under fields 33 and 42 are 40 units and 60 units respectively. However, if the ODA grant of 40 units is provided specifically to reduce the interest charged on the export credit of 60 units, the amount of the package is only 60 units. The amounts to report in fields 33 and 42 are then 40 units and 20 units respectively.

328. The export credit components are reportable in further detail on Form 1C. [See DCD/DAC/TD/ECG(90)1.]

*Section E. FOR LOANS ONLY*

329. This section requests information on terms of repayments (fields 44-49) of new ODA loans in order to verify their grant element and concessionality in character, and data on the outstanding loans of developing countries, including details of debt service (fields 50-53, note that amortisation is reportable under item 35).

<b>44. Type of repayment</b>	1=equal principal payments (EPP) 2=annuity 3=lump sum 5=other
<b>45. Number of repayments per annum</b>	1=annual 2=semi-annual 4=quarterly 12=monthly

330. The terms of repayment may be the following:

- *Equal principal payments (EPP)* denotes a fixed schedule of equal instalments of principal adding up to the face value of the loan. Interest is charged on outstanding principal and the amount of individual service payments decreases with each payment of principal.
- In the *annuity* method, each service payment is established as an equal amount, within which the interest component declines with time while the principal component increases.
- *Lump sum* means the loan is repaid in a single amount (principal and interest) at maturity. If interest is paid at various earlier dates, then the repayment schedule is a particular case of equal principal payments and should be reported under that category.
- If the type of repayment does not correspond to any of the three above, use the code “*other*” and report the repayment schedule to the Secretariat. (See example in Annex 14.)

<b>46. Interest rate</b>	Enter } • in 5 digits, e.g. “05200” for 5.2 % ; or } • “0” if interest free. } • If ODA loan with variable interest rate, report the variable rate in field 46 (e.g. LIBOR6M-1.5%) and the reference fixed rate in field 47.
<b>47. Second interest rate</b>	

331. Most loans have a single interest rate which applies throughout the life of the loan. Enter this rate, including in it any charges in addition to the interest that are payable on the disbursed balance over the life of the loan.

332. Where interest is waived during the grace period (i.e. the interval between the commitment date and the first repayment date), report the loan as having two interest rates with zero interest being charged for the grace period.

333. Loans with variable interest rates may only be classified as ODA if concessionality is guaranteed by a specific mechanism (see paragraphs 52-55 in Chapter 2). The mechanism for loans with variable interest rates takes account of the following definitions:

- variable rate = interbank rate, e.g. EURIBOR +/- margin.
- reference fixed rate = fixed rate that the borrower would obtain (a) in accordance with the loan commitment and (b) given market conditions applying at time of commitment for the term of the loan.
- fixed rate applied if the borrower chooses to convert the variable rate into a fixed rate. This is not known at the time the commitment is reported.

334. To allow the Secretariat to estimate the grant element, report estimated rates. Report the variable rate in field 46. *Interest rate* and the reference fixed rate in field 47. *Second interest rate*. The Secretariat will then calculate the estimated grant element on the basis of the reference fixed rate.

<b>48. First repayment date</b>	} Enter in text format <b>DD-MM-YYYY</b> .
<b>49. Final repayment date</b>	

335. State the dates at which the first and the final repayments of principal are due.

336. Where the repayment schedule depends on the date(s) at which disbursements are made, please provide approximate repayment dates to allow the Secretariat to estimate the grace period and the maturity. (Estimation might be based on the standard terms of repayment applied to a given recipient country or country group.)

<b>50. Interest received</b>	During the reporting year. In thousands of units (millions if yen). NB: DO NOT enter a negative amount.
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337. *Interest received* corresponds to the amount of interest and/or other charges received from the borrowing country, including payments to expunge or reduce interest due or in arrears.

<b>51. Principal disbursed and still outstanding</b>	The amount of principal owed on the loan at the end of the reporting year. In thousands of units (millions if yen).
<b>52. Arrears of principal (included in field 51)</b>	At the end of the year. In thousands of units (millions if yen).
<b>53. Arrears of interest</b>	At the end of the year. In thousands of units (millions if yen).

338. Loans should be reported on the CRS++ until no outstanding principal or interest remains, regardless of whether the agency continues to extend new loans. Report under field 51. *Principal disbursed and still outstanding* the amount of principal owed on the loan at the end of the reporting year. Report separately any *arrears of principal* and *interest* at the end of the reporting year, taking into account debt service payments received during the year (amortisation under field 35 and interest received under field 50), and including arrears that have arisen during the reporting year. Arrears of principal are part of the principal owed on the loan and should be included in the amount reported under field 51 (i.e. field 52 is an “of which” field of 51). Arrears of interest, by contrast, are not part of this amount. Any past due or overdue late interest (interest which accrues on arrears) should be treated as arrears of interest.

339. Total debt outstanding at the end of the year is defined as the sum of *principal disbursed and still outstanding* and *arrears of interest*.

### **III.3 Specific instructions and optimal level of aggregation for different categories of flows**

340. Item-level reporting in CRS++ requires aggregation of certain transactions to keep the database manageable, and the information relevant and easier to consult. The level of detail of reporting required varies for different categories of flows. This section describes the different reporting requirements and optimal level of aggregation for different categories of flows.

341. Much more detail is needed for ODA, in particular bilateral ODA, which is subject to specific eligibility rules, monitoring of various DAC recommendations on terms (see Annex 15) and untying (see Annex 16), and specific analyses of the sector of allocation of funds; by contrast, many CRS++ data fields are not relevant to the data collection on private flows (e.g. policy objectives, tying status):

- For **bilateral ODA**, data generally relate to individual aid activities (projects and programmes), but semi-aggregate reporting (a total per recipient and per sector) is applicable to certain types of aid.
- **Multilateral ODA** flows are reportable contribution by contribution.
- **Non-export credit OOF** are reportable activity by activity, whereas **export-credit OOF** should be reported aggregated by recipient country, type of finance and, if possible, purpose code.
- **Private flows** should be reported aggregated by recipient country and type of finance.

342. Data transmission of semi-aggregate data should follow the instructions given in section II above, i.e. be reported electronically on a spreadsheet where each column corresponds to one CRS++ data field. Each row represents one aggregate transaction.

### III.3.1 Bilateral ODA

343. The general principle is that, as a minimum, reporting should comprise identification and basic data (sections A and B of the CRS++) in addition to volume data and information on loans (sections D and E). Supplementary data (section C) are required for certain types of aid only. There are cases, however, where further simplification of reporting justifies exceptions to the general reporting rules, e.g. members may not be able to compile data on all individual technical co-operation activities as this would mean reporting thousands of transactions of relatively small monetary value. Semi-aggregate reporting can be recommended.

#### **Disbursements on former commitments**

344. *When reporting a new commitment*, all CRS++ fields should be completed (including amounts disbursed, if any, during the same reporting year). *When reporting a disbursement on a former commitment*, all CRS++ fields should be completed except those related to commitments (fields 36-40 and 42-49).

#### **Technical co-operation**

345. The term technical co-operation covers a large variety of aid activities. Some technical co-operation is extended in the form of projects (type of aid C01). As their administration does not differ from that of other project-type interventions, they should be reported individually following instructions in section II above.

346. Non-project technical co-operation comprises activities such as the supply of volunteers or experts (type of aid D01), other technical assistance (D02), provision of scholarships (E01) and imputed student costs (E02). Many of these activities are funded through specific TC budget lines, which may or may not be administered by the main aid agency. The exact use of funds is seldom known at the commitment stage. Consequently, data on the sectoral and geographical breakdown of such programmes are often collected on a disbursement basis only. As disbursement data can be very detailed (one “activity” corresponding to one individual expert or student), aggregation by recipient and sector (purpose code) is recommended prior to reporting to the CRS++.

#### **Contributions to non-governmental organisations**

347. In DAC statistics, contributions to NGOs and civil society organisations are classified under two categories: aid to NGOs and aid through NGOs (see Box 2).

348. Assign *aid to NGOs* to type of aid *B01-Core support to NGOs* and report the sector of intervention of the NGO concerned (if cross-cutting or unknown, the code “99810-Sectors not specified” is used). In principle, the individual activities carried out by NGOs with these funds need not be reported to the CRS++, unless requested in the context of a special study. However, for analytical purposes, it is useful to obtain detailed information on how NGOs have allocated donors’ core funding, and, where possible, the project details rather than the original core contributions should be reported in CRS++ with a type of aid *B01 – Core support to NGOs* (and not *C01 – Project-type interventions*) and *Bi/multi = 7*.

349. Report *aid through NGOs* activity by activity. (Only the official grant should be reported, not the total cost of the project.) While reporting may entail providing detailed qualitative information on many small activities, it is usually easier and more informative to report these individually than to attempt to aggregate the data. Where it is more convenient, reporting commitments on individual activities may be carried out *ex post* on the basis of disbursements (field 6. *Nature of submission = 8*).

### **Humanitarian aid (except reconstruction) and food aid**

350. Humanitarian aid (except reconstruction) may be reported to the CRS++ as an aggregated total by recipient and purpose code (72010, 72040, 72050 and 74010) and, where possible by channel of delivery. Knowing the channel of delivery enables a distinction to be made between aid delivered directly by the donor and aid channelled through a multilateral organisation.

351. Humanitarian aid activities include various types of supplies (blankets, tents, medicines) and food (wheat, milk products). Individual activities may be monitored by specialised agencies (e.g. WFP for food aid) and their reporting may be too detailed for the CRS++ and the sectoral studies for which it is the source. Furthermore, some CRS++ fields relating to policy objectives and other markers are not as relevant for humanitarian aid as for other forms of aid.

352. The commitment concept may be difficult to apply to some components of humanitarian aid. Some humanitarian aid is held in reserve at the beginning of the year, to be allocated as needs arise (natural disasters, conflicts). Humanitarian aid may therefore be reported on a disbursement basis (field 6. *Nature of submission* = 8), so as to show its actual geographical distribution.

353. If developmental food aid and food security assistance (purpose code 52010) are an integral part of the government's co-operation programme, they may be reported as individual activities according to section II above, where necessary on a disbursement basis (field 6. *Nature of submission* = 8).

### **In-donor expenditures**

#### *Administrative costs*

354. The detail of such costs are not sought. In general, administrative costs assigned to type of aid G01 will be recorded as a single transaction under purpose code 91010. However, in some particular cases, donors can record specific interventions under different purpose codes, e.g. an audit of a water project can be recorded under purpose code 140xx and type of aid G01.

#### *Development awareness*

355. General expenditures for development awareness are reported as a single aggregate (type of aid = H01 and purpose code = 99820) but specific activities are reportable at activity level (type of aid = H01 and specific purpose code).

#### *Imputed student costs*

356. Report aggregates by country of origin of students, and if possible by sector of education.

#### *Refugees in donor countries*

357. Reporting should be a single transaction, except expenditures for voluntary resettlement of refugees that should be aggregated by recipient.

358. The table below gives the optimal level of detail for reporting the different types of aid covered by specific instructions.

**Table 1. Summary of specific instructions for reporting on bilateral ODA in the CRS++**

Types of aid	Typical examples	Purpose codes	Level of detail of reporting/optimal level of reporting
<i>A01-General budget support</i>	Poverty reduction budget support	51010	Individual contributions
<i>A02-Sector budget support</i>	Sector budget support to various sectors Trade-related adjustment	Various 33150	Individual contributions
<i>B01-Contributions to NGOs, PPPs, research institutes</i>	Aid to NGOs, PPPs, research institutes	Various or 99810	One transaction per institution (or project details by the institution)
<i>B03-Contributions to specific-purpose programmes and funds managed by international organisations</i>	Contributions to trust funds not included in the List of ODA-eligible international organisations. Contributions to programmes managed by international organisations (e.g. <i>Water and sanitation programme</i> by the World Bank) Contributions in response to "appeals" by international humanitarian organisations (e.g. flash appeals or Consolidated Appeal process)	Various	Individual contributions
<i>B04-Basket funds/pooled funding</i>	Contributions to donors' joint funds	Various	Individual contributions
<i>C01-Project-type interventions</i>	Aid channelled <u>through</u> NGOs	Various	Individual activities (possibly disbursements only)
	TC projects (including support for debt management)	Various	Individual activities
	Feasibility studies	Various	Individual activities
	Humanitarian aid (except reconstruction)	72010 72040 72050 74010	Disbursements aggregated by purpose code, recipient and where possible by channel of delivery
	Developmental food aid Reconstruction relief	52010 73010	Individual activities (possibly disbursements only)
	Project loans	Various	Loan by loan reporting for new loan commitments and subsequent disbursements; aggregates by recipient and type of aid for fully disbursed outstanding loans; and aggregates by recipient and type of aid of the original loans for rescheduled loans.

<b>D01-Donor country personnel</b>	Experts and volunteers Internships Junior Professional Officers	Various	Disbursements aggregated by sector (purpose code) and by recipient
<b>D02-Other technical assistance</b>	Research	Research purpose codes (xxx82) or various	Disbursements aggregated by sector (purpose code) and by recipient
	Local scholarships; development-oriented social and cultural programmes; ad hoc contributions (conferences, seminars, workshops)	Various	Depending on the number of activities concerned, individual activities or aggregates by purpose code and by recipient (possibly disbursements only).
<b>E01-Scholarships/training in donor country</b>	Scholarships programmes, trainees	Various or 43081	Disbursements aggregated by sector (purpose code) and by recipient
<b>E02-Imputed Student costs</b>	Indirect tuition costs of foreign students studying in donors' universities	Various or 43081	Notional disbursements aggregated by recipient (and if possible sector)
<b>F01-Debt reorganisation</b>	Debt forgiveness, debt rescheduling, debt swaps, relief of multilateral debt	600xx	See Annex 7.
<b>G01-Administrative costs</b>	Overhead costs of the aid agency Project evaluation	91010 91010 or various	Aggregates by purpose code or an overall total
<b>H01-Development awareness</b>	General expenditures for development awareness in the donor country Activities for promoting specific sectors (e.g. fair trade)	99820 Various	Single aggregate Individual activities
<b>H02-Refugees in donor countries</b>	Official sector expenditures for the sustenance of refugees in donor countries during the first twelve months of their stay	93010	Overall total, except expenditures for voluntary resettlement of refugees that should be aggregated by recipient.

### III.3.2 Multilateral ODA

359. Members are asked to report their multilateral contributions individually (one transaction per organisation<sup>35</sup>), and to assign individual channel codes at a detailed level (as opposed to broad categories, e.g.: 41140 for WFP and not 41000, see Annex 9), at least for codes for organisations listed in output Table DAC2a (Chapter 6). Field 13. *Type of aid* should be set to *B02-Core contributions to multilateral institutions* by default.

360. Not all fields on CRS++ are required, see details in Annex 4, in particular fields 7. *Recipient country*, 15. *Purpose code* and 20-23 and 28-31. *Policy markers* are not collected. Purpose codes and markers reported by members could differ for the same multilateral organisations and data on the sectoral/thematic and geographical breakdown of multilateral aid are instead compiled on the basis of reporting by the multilateral agencies.

35. Members are requested to report their assessed contributions to UNDPKO operation by operation (see paragraph 81).

### *III.3.3 Non-export credit OOF*

361. Loan by loan reporting is required for new OOF loan commitments and subsequent disbursements. However, not all fields are required, see details in Annex 4, in particular the type of aid and related volume fields (fields 13, 39-41) and the tying status (fields 36-38). The terms of repayment (fields 44-49) and all supplementary fields except policy markers (fields 16-19, 24-27) are optional.

362. Data on fully disbursed outstanding loans and on rescheduled loans may be reported in the form of aggregates by recipient country (see section III.3.8).

### *III.3.4 OOF export credits*

363. Export-credit OOF should be reported in aggregate form by recipient country, type of finance and, if possible, purpose code. Only basic data, identification data (except fields 13. *Type of aid* and 14. *Short description*), and main volume data (fields 32-35) are requested.

364. Export credits are also reportable on CRS Form 1C and Form 3 [see DCD/DAC/TD/ECG(90)1].

### *III.3.5 Private - NGO*

365. Gross outflows from private sources (extended amounts only) are reportable by donor countries in aggregate form by recipient country and purpose code. Reporting will increasingly be sought directly from main private organisations at activity-level.

### *III.3.6 Private - market*

366. Reporting is requested on disbursements only, aggregated by recipient country and type of finance.

### *III.3.7 Non-flow and other flows*

367. Reporting is requested on four key indicators – Gross National Income (GNI), ODA % GNI, Total flows % GNI and Population – also requested on Table DAC1 (lines 001-004). These indicators are reported in CRS++ under type of flow 40 and types of finance 1-4. The non-ODA component of peacebuilding operations is reported as type of flow 50-Other flows.

### *III.3.8 Reporting on loans and debt reorganisation*

368. Loan by loan reporting is required for new ODA and OOF loan commitments and subsequent disbursements, as these data serve in sectoral analyses of resource flows. Data on fully disbursed outstanding loans and on rescheduled loans are used for debt statistics purposes only, and may be reported in the form of aggregates by recipient country. Only the currency (field 32) and the fields related to debt service payments (fields 35. *Amounts received* and 50. *Interest received*), and outstanding debt (fields 51-53) should be reported in addition to identification and basic data.

369. See section II.4 in Chapter 2 for rules on ODA eligibility for debt relief operations, section VII in Chapter 3, and Annex 7 for instructions and examples for reporting on debt relief.

## CHAPTER 6. CORRESPONDENCES BETWEEN ACTIVITY-LEVEL REPORTING AND AGGREGATES

370. CRS++ is a reporting format that contains practically all data items and statistical classifications needed for reporting to the DAC; relevant DAC aggregates, required for reporting Table DAC1 and the Validation table, can be derived by members from the CRS++ reporting. CRS++ data themselves are especially valuable in areas where access to information at activity level is essential, e.g. activity descriptions of ODA flows and the sectoral focus of non-export credit other official flows. For export credits and private flows, CRS++ data represent semi-aggregates by type of finance and by recipient.

371. This chapter presents the basic procedures for aggregating item-level data by type of aid and type of finance (table DAC1), by recipient (tables DAC2a, 2b, 3a, 4) and by sector (table DAC 5). See also Annex 5.

### I. Main aggregates (Table DAC1)

372. Table DAC1 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. Main correspondences with CRS++ are as follows (see also Annex 5):

- Aggregates by types of aid, as reported in the ODA sections of table DAC1, are derived by summing up the amounts of activities recorded in CRS++ under these *Types of aid* [CRS++ item 13];
- Aggregates by multilateral organisations, as reported in the multilateral ODA section of table DAC1, are obtained by summing up the amounts of multilateral transactions [*Bi\_multi* =2 (item 10)] recorded in CRS++ under the corresponding *Channels of delivery* [item 9];
- Aggregates by types of finance, as reported in the OOF and private sections of table DAC1, are derived by summing up the amounts of transactions recorded in CRS++ under these *Types of finance* [item 12];
- Net amounts, as shown in column 1140 of table DAC1 are obtained by subtracting *Amounts received* recorded in CRS++ [item 35] from *Amounts extended* [item 34];
- Offsetting entries for debt relief (principal and interest) are not reportable as separate transactions or amounts received in CRS++ but are derived automatically in aggregate tables from debt forgiveness/conversion/rescheduling transactions, where appropriate, using *Types of finance* [item 12] (see Annex 7).

### II. Aggregates by recipient (tables DAC2a, DAC2b, DAC3a and DAC4)

373. The geographical distribution of flows – ODA disbursements (table DAC2a), ODA commitments (table DAC3a), OOF disbursements (table DAC2b), private direct investment and other private capital (table DAC4) – is obtained on the basis of CRS++ reporting through five main dimensions:

- Bilateral/multilateral: bilateral transactions are distinguished from multilateral transactions through the item *Bi\_multi* [item 10];

- Beneficiaries are identified through the **Recipient** [item 7] for bilateral funds, or the **Channel of delivery** [item 9] for multilateral funds;
- The category of flows (ODA, OOF, private) is recorded under the **Type of flow** [item 11];
- The financial instrument (grant, loan, bond, export credit, etc.) is identified through the **Type of finance** [item 12]; and
- Volume data in CRS++ include **Commitments** [item 33], gross disbursements [**Amounts extended**, item 34], and **Amounts received** [item 35].

374. Other CRS++ dimensions are used, e.g. **Purpose code** [item 15] identifies relevant amounts to include under columns 213 (developmental food aid) and 216 (humanitarian aid) in DAC2a.

375. Full correspondences between CRS++ item-level reporting and DAC tables are shown in Annex 5. Also, links between aggregates on various DAC tables are shown in Annex 6 and help understand the overall reporting framework.

### II.1 Additional notes on table DAC2a: destination of Official Development Assistance - disbursements

201	212	221	208	219	210	211	204	214	205	215	218	217
<b>GRANTS</b>	----- of which: -----			<b>RECOVERIES</b>  (-)	<b>CAPITAL SUBSCRIPTIONS (deposit basis)</b>	Memo: Capital subscriptions on encashment basis	<b>LOANS &amp; OTHER LONG-TERM CAPITAL</b>					
DEBT FORGIVENESS (Principal + interest)	OTHER DEBT GRANTS	ASS. FIN. 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 DISBURSEMENTS</b>	TECHNICAL COOPERAT. (gross)	DEVELOPMENTAL FOOD AID (gross)	HUMANITARIAN AID (gross)	INTEREST RECEIVED (-)

376. Table DAC2a presents 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 IS INCLUDED IN THE COLUMNS

377. The definitions for the various columns are given below and under Table DAC1 (Chapter 5).

#### Grants

378. Total disbursements of **grants** are included in column 201. Within that total, **debt forgiveness** is separately shown 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 paragraphs 111-113 for inclusion in ODA].

## Recoveries

379. Recoveries on grants and capital subscriptions are shown in column 219. Columns on grants (201), capital subscriptions (210 and 211), technical co-operation (207), developmental food aid (213), and humanitarian aid (216) are compiled with no deduction for recoveries.

## Capital Subscriptions (deposit basis)

380. **Capital subscriptions** on a **deposit basis** to multilateral organisations are included in column 210.

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

381. **Capital subscriptions** on an **encashment basis** to multilateral organisations are included in column 211.

## Loans and other long-term capital

382. Total disbursements of **ODA loans and equity investment extended** are shown in column 204. Within that total, **rescheduled debt** in column 214 includes capitalised interest only on rescheduled ODA loans, and both principal and capitalised interest on OOF loans rescheduled as ODA. **Actual** repayments of loan principal and proceeds from sales of equity investments are compiled in column 205. **Offsetting entries for debt relief** in column 215 relate to the principal amounts only of forgiven ODA claims.

383. **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). Column 217 presents the net amount of **equity investment** included in column 218.

## Total Net ODA Disbursements

384. **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).

385. Column 207 presents the amount of **technical co-operation** included in grants<sup>36</sup> (column 201) and gross loans (column 204). It includes only free-standing technical co-operation. Recoveries on grants are not deducted. It refers to bilateral aid only.

386. Column 213 presents the **developmental food aid** included in grants (column 201) and gross loans (column 204). See the coverage of developmental food aid under purpose code 52010 in Annex 12. Recoveries on grants are not deducted. It refers to bilateral aid only.

387. Column 216 presents the **humanitarian aid** (including emergency food aid) included in grants (column 201) and gross loans (column 204). See the coverage of humanitarian aid under purpose codes 7xxxx in Annex 12. Recoveries on grants are not deducted. It refers to bilateral aid only.

388. Column 209 is compiled as the sum of actual **interest receipts** and **offsetting entries for interest cancelled** through forgiveness.

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36. Grants of technical co-operation to individual countries include the actual or imputed costs of tuition in the reporting country of nationals of developing countries concerned.

## WHAT IS INCLUDED IN THE ROWS

389. A separate line includes data for each recipient country and territory followed by each major multilateral organisation. Totals for regions and other aggregates (e.g. bilateral, multilateral) are also calculated. Contributions to regional or multinational projects and programmes are shown under “regional” for the appropriate region or sub-region. Geographically unallocable ODA amounts spent either within or outside the donor country are shown against “bilateral unallocated” (code 998).

**II.2 Additional notes on table DAC2b: destination of Other Official Flows - disbursements**

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

390. Table DAC2b compiles 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 IS INCLUDED IN THE COLUMNS

391. The definitions for the various columns are given under table DAC1 (see Chapter 5).

**Grants**

392. Disbursements of other official **grants** are included in column 201.

**Official Export Credits**

393. **Disbursements of official export credits** are included in column 202 and their **repayments** in column 203.

**Other Long-Term**

394. **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) are included in column 204.

395. Actual **repayments** of OOF loans, including loans previously rescheduled as OOF, and disposals of investments are included in column 205. **Offsetting entries for debt relief** in column 215 relate to the principal component of OOF loans forgiven or rescheduled on ODA terms.

**Total Net OOF disbursements**

396. **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). The net amount of **equity investment** included in column 206 is also shown as a memo item in column 217.

397. Column 207 is compiled as the sum of actual **interest receipts** and **offsetting entries for interest** on OOF loans forgiven or rescheduled on ODA terms.

#### WHAT IS INCLUDED IN THE ROWS

398. A separate line presents data for each recipient country and territory followed by each major multilateral organisation. Totals for regions and other aggregates (e.g. bilateral, multilateral) are also calculated. Contributions to regional or multinational projects and programmes are included under “regional” for the appropriate region or sub-region.

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

400. Official sector funds in support of private sector are shown against lines 212 (support to export credits) or 220 (support to direct investment).

### *II.3 Additional notes on table DAC3a: 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.
<b>GRANTS</b>					

401. Table DAC3a compiles 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 IS INCLUDED IN THE COLUMNS

402. The definitions for the various columns are given under table DAC1 (see Chapter 5).

#### **Grants**

403. Total **grant** commitments are compiled in column 301. Within that total, **interest subsidies in associated financing packages** are presented separately in column 308.

#### **Capital Subscriptions**

404. **Capital subscriptions** to multilateral organisations are included in column 310. See paragraph 93.

#### **Loans and other long-term capital**

405. Commitments of **loans and other long-term capital** are included in column 304.

#### **Total ODA Commitments**

406. **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).

407. Column 306 shows the amount of **technical co-operation** included in grants (column 301) and loans (column 304). It includes only free-standing technical co-operation. Commitments and disbursements of grants for imputed student costs are identical.

#### WHAT IS INCLUDED IN THE ROWS

408. A separate line presents data for each recipient country and territory followed by each major multilateral organisation. Totals for regions and other aggregates (e.g. bilateral, multilateral) are also calculated. Contributions to regional or multinational projects and programmes are included under “regional” for the appropriate region or sub-region.

409. Geographically unallocable ODA amounts committed to be spent either within or outside the donor country are shown against “bilateral unallocated” (code 998). The recording in the year reported on of cancellations on earlier years’ commitments is allowed only under this row to avoid interpretation issues of negative figures in geographical analyses.

#### II.4 Additional notes on Table DAC4 : 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 Net	<b>NON- BANKS</b>	Disbursements	Amortisation	Export credits Net	Securities and other			
				(-)						

410. Table DAC4 presents the geographical distribution of bilateral disbursements of private flows to developing countries and territories on the DAC List of ODA Recipients. It shows also data on private sector contributions to multilateral organisations that are ODA-eligible.

#### WHAT IS INCLUDED IN THE COLUMNS

411. The definitions for the various columns are given under table DAC1 (see Chapter 5).

#### Direct Investment

412. **Direct investment** (new capital outflows plus reinvested earnings) net of disposals are presented in column 405.

#### Other Securities and Claims

413. **Total bank** purchases of bonds and other securities (including equities) and disbursements of export credits, net of redemptions, repayments and disposals, are summed up in column 418. Within that total, **net export credits** from banks are shown separately in column 416.

414. **Total non-bank** purchases of bonds and other securities (including equities) and disbursements of export credits, net of redemptions, repayments and disposals, are summed up in column 417. Within that total are shown separately:

- i) **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).

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

### **Offsetting Entries for Debt Relief**

415. **Offsetting entries for debt relief** in column 419 relate to the amount of principal forgiven (as ODA) or rescheduled (as OOF) on private loans.

### **Total private net**

416. **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**

417. This is compiled as the **gross outflows** from private sources, including any official subsidies.

### **WHAT IS INCLUDED IN THE ROWS**

418. A separate line presents data for each recipient country and territory followed by each major multilateral organisation. Totals for regions and other aggregates (e.g. bilateral, multilateral) are also calculated. Data on regional or multinational investment and capital are included under the “regional” row for the appropriate region or sub-region. These rows also include data where, for confidentiality or other reasons, these are only available as regional aggregates.

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

420. Official sector loans in support of private export credits (line 212) are shown as negative amounts. Official sector loans and subsidies (grants) in support of direct investment (line 220) are shown as negative amounts. These negative entries offset the reporting of official support to the private sector shown in the same lines of table DAC2b, except that no deduction is made on table DAC4 for any interest subsidies on private export credits included in line 212 of table DAC2b.

421. The lines on multilateral organisations record purchases by private firms or individuals of bonds issued by those agencies.

### **III. Aggregates by sector (table DAC5)**

422. The sectoral breakdown of flows is obtained from CRS++ on the basis of reporting through the *Sector/Purpose code* [item 15].

423. Sector statistics are compiled using commitment or gross disbursement data that represent resources transferred to developing countries, and reflect the level of financing mobilised for the sector. Net disbursements are not used because there is no evidence that the source of financing to reimburse loans in a sector is actually the sector itself. See also Box 4.

424. In order to better reflect the sectoral focus of donors’ programmes, when calculating the share of aid for a specific sector or theme in total bilateral aid, contributions not susceptible to allocation by sector are excluded from the denominator (purpose codes 51010 and above).

**Box 4. Commitments versus disbursements**

Commitments measure donors' intentions and permit monitoring the targeting of resources to specific purposes and recipient countries. They fluctuate as aid policies change, and reflect how donors' political commitments translate into action. They thus give an indication about future flows.

Disbursements show actual payments in each year. They show the realisation of donors' intentions and the implementation of their policies. They are required to examine the contribution of donors' actions in development achievements. They better describe aid flows from a recipient's point of view.

Analysing the relation between commitments and disbursements can provide useful insights on aid delivery. Commitments are often multi-year and subsequent disbursements spread over several years. In DAC statistical reporting systems, commitments, even if multi-year, are recorded in whole in the year they are signed (the use of moving averages in statistical presentations smoothes the resulting fluctuations). Subsequent disbursements of an earlier commitment are recorded annually, in the years they are transferred from donors to recipients. An increase in aid allocations over time is thus visible in disbursements data only with a few years' time lag. Consequently, disbursements in one year cannot be directly compared to commitments in the same year, as disbursements may relate to commitments originally recorded in different years.

***Additional notes on Table DAC5: 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>

425. Table DAC5 presents the sectoral destination of bilateral ODA and OOF commitments (or gross disbursements). The line items of Table DAC 5 represent a sector classification. The column headings distinguish between ODA and OOF flows.

**WHAT IS INCLUDED IN THE ROWS**

426. The contents of the line items of Table DAC5 are defined in Annex 12. Each DAC5 line corresponds to a main sector/purpose category (3-digit codes e.g. 122 for basic health) which itself matches with several purpose codes (5-digit codes, e.g. 12240 basic nutrition). The correspondence between DAC5 and CRS sector codes can be obtained by taking the first three digits of the purpose codes.

**WHAT IS REPORTED IN THE COLUMNS**

427. **Total bilateral ODA commitments (or gross disbursements)** are included in column 528, the total of **grants** in column 529. The recording in the year reported on of cancellations on earlier years' commitments is allowed, but only in the form of an aggregate under "sector, unspecified" to avoid interpretation issues of negative figures in sectoral analyses.

428. Commitments (or gross disbursements) of **other official flows** are shown in column 530.

**IV. Aggregates by tying status**

429. See instructions for reporting on tying status in Chapter 5.

## V. Other

430. Multiple other aggregate statistical presentations can be compiled from CRS++ by combining classifications in relevant ways, e.g.:

- the geographical distribution of other official flows on a commitment basis;
- the geographical distribution of flows in support of a specific sector (e.g. health), or policy objective (e.g. gender equality);
- the total use of the multilateral channel (both bilateral and multilateral contributions) can be compiled from the *Channel of delivery*;
- contributions to major INGOs and multilateral contributions by major recipient organisations other than those listed on DAC tables can be derived from the *Channel of delivery*, e.g. core contributions to UNAIDS (see list of major channels in Annex 9);
- aggregate figures on support to specific policy objectives can be prepared on the basis of items relative to policy objectives [items 20-23] and Rio markers [items 28-31]. Statistics on donors' support to policy objectives are generally prepared using commitment data. See Box 5.

431. Also, while aggregates derived from CRS++ included in this chapter all present data from a donor's point of view i.e. outflows of resources from donor countries (both bilateral and multilateral flows), DAC statistics can also be presented from a recipient's point of view. Developing countries' resource receipts can be compiled from CRS++ reporting by bilateral donors, multilateral donors and private foundations.

### Box 5. Statistical presentations on policy markers

Markers indicate donors' policy objectives in relation to each aid activity. Activities marked as having a "principal" objective would not have been funded but for that policy objective; activities marked "significant" have other prime objectives but have been formulated or adjusted to help meet the policy objective concerns.

The markers allow an approximate quantification of aid flows that target policy objectives. In marker data presentations the figures for principal and significant objectives should be shown separately and the sum referred to as the "estimate" or "upper bound" of policy objective-related aid.

An activity can have more than one principal or significant objective. Therefore, total amounts targeting the different objectives should not be added-up to avoid double-counting. Statistical presentations should be prepared for a single policy objective/marker at a time.

Policy markers seek information on the donor's policy objectives which can be best assessed at the design stage of projects. This is why policy markers are applied to commitments. Policy marker data on a disbursement basis can also be compiled, but it is important to note that this does not mean the policy objectives of projects under implementation would have been re-assessed. Rather, the disbursements are linked to the qualitative information on the original commitment through project identifiers. Consequently, a project marked for example as climate-related at the commitment stage will be flagged as climate-related throughout its lifetime, unless the qualitative information was changed.<sup>1</sup>

1. In some cases, e.g. regional agreements, it may also be the case that the information available at the commitment stage is not sufficient to assign policy markers; these can be better determined when the general agreement translates into disbursements at component level.