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**DAC STATISTICAL REPORTING DIRECTIVES**

*These Directives, which supersede the instructions in DCD/DAC/STAT(96)4, were circulated in draft form to Members of the Working Party on Statistics as DCD/DAC/STAT(99)9. Following incorporation of comments and suggestions by several Members, they are now presented for approval by the DAC to govern reporting on the DAC questionnaire in conjunction with the "Handbook for Reporting of Debt Reorganisation on the DAC Questionnaire" [DCD/DAC(2000)16]. Several policy areas are currently under discussion, including the ODA eligibility of aid to refugees in donor countries and assistance to security sector reform. When decisions are taken on these, the Directives will be adjusted accordingly.*

*This version corrects the numbering of paragraphs 7 to 39.*

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## DAC STATISTICAL REPORTING DIRECTIVES

### ABOUT THE DIRECTIVES

#### *Purpose*

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

#### *How to use the directives*

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

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

The *Annexes* cover:

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

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

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1. For continuity, table numbers have remained the same even though some tables - Tables DAC 3b, DAC 7a, DAC 8a and DAC 8b – are no longer collected.

## 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 three to four 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 Aid Recipients*. Since 1998, these statistics have also been made available on-line on the internet.

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

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

5. Annual reporting in the DAC tables is insufficiently detailed to produce all the data required for consideration of specific policy issues, so it is supplemented by reporting on individual transactions in the Creditor Reporting System (CRS). The definitions used in both reporting systems are consistent.

## COVERAGE

### Types of Resource Flows Covered

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

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

### List of Aid Recipients

7. The term *aid recipients* in these directives refers only to countries and territories, not to individuals. The DAC List of Aid Recipients (see Annex 1) shows developing countries and territories eligible to receive official development assistance (ODA – see Part I of the List) and countries and territories in transition eligible to receive official aid (OA – see Part II of the List). The List is designed for statistical purposes, not as guidance for aid or other preferential treatment. In particular, geographical aid allocations are national policy decisions and responsibilities.

### Bilateral and Multilateral

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

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

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

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

## Commitments

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

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

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

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

## Disbursements

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

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

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

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

18. For *provision of resources in kind*, disbursement can be considered as occurring at the stages of purchase by the source agency of goods for shipment, receipt, or transfer of ownership. Preference should be given to the latter as the stage which is closest to balance-of-payments treatment. For *development-related outlays within the donor country*, disbursements are measured at the point of payment by the official sector.

### **Basis of Measurement**

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

## KEY DEFINITIONS

### Associated Financing (AF)<sup>2</sup>

20. 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.

21. 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.

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

### Grants

23. Grants are transfers in cash or in kind for which no legal debt is incurred by the recipient. For DAC reporting purposes, it also includes debt forgiveness, which does not entail new transfers; support to non-government organisations; certain costs undergone in the implementation of aid programmes; and "grant-like flows", i.e. loans for which the service payments are to be made into an account in the borrowing country and used in the borrowing country for its own benefit<sup>3</sup>.

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2. See Annex 3 paragraph A3.5.iv)b) and *DAC Guiding Principles for Associated Financing and Tied and Partially Untied Official Development Assistance, Development Co-operation Report*, OECD/DAC, 1987, pp. 177-181.

3. 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.

## **Grant Element**

24. The grant element in the ODA definition is a mathematical assessment of the financial terms of a transaction or set of transactions<sup>4</sup>. It is the difference between the face value of a loan and the present value (calculated at a rate of discount of 10 per cent) of the service payments the borrower will make over the lifetime of the loan, expressed as a percentage of the face value. Three factors determine the grant element:

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

## **Interest**

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

## **Loans**

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

## **Net Flows and Net Transfers**

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

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4. See DAC(83)29, paragraphs 2780 to 2830 for the method used to calculate the grant element of a loan. A computed example is given in DCD/DAC/TD/ECG(90)1, page 81. Tables of grant element values for the most usual loan repayment schedules (repayment of principal in equal instalments with interest charged on the declining balance) are contained in document DD-283.

## Non-governmental Organisations

28. Private non-profit-making agencies, including co-operative societies and trade unions, which are active in development and national in the sense that their funds are fully or mainly obtained from sources in the donor economy<sup>5</sup>. Include organisations listed in the *Directory of Non-Governmental Development Organisations in OECD Member Countries Active in Sustainable Development*, OECD Development Centre, 1996, or similar directories, or if not listed, those which would seem *prima facie* to be eligible for listing there. *Ad hoc* bodies set up to collect funds for a specific purpose, e.g. catastrophe or famine relief, which may disappear once the particular need has been dealt with, should also be included. The development and welfare expenditures of religious bodies may also be included.

## Official Aid to Countries and Territories in Transition (OA)

29. Official aid consists of flows that meet all the tests of ODA (see below), except that they are directed to countries on Part II of the DAC List of Aid Recipients and to multilateral institutions which primarily benefit Part II aid recipients.

## Official and Private

30. Official transactions are those undertaken by central, state or local government agencies at their own risk and responsibility, regardless of whether these agencies have first borrowed the necessary funds from the private sector. Private transactions are those undertaken by firms and individuals resident in the reporting country. 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.

31. Apart from tax incentives (which are not taken into account), three types of official assistance to residents of the donor country directly increase private flows to aid recipients. 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, so to avoid double-counting they need to be subtracted from the private sector's reported flows. No subtraction is made, however, in the case of interest subsidies to exporters, which only soften the terms of credits exporters may offer, without adding to the face value of the credits.

## Official Development Assistance (ODA)

32. Official development assistance is defined as those flows to countries on Part I of the DAC List and to multilateral institutions for flows to Part I aid recipients which are:

- i. provided by official agencies, including state and local governments, or by their executive agencies; and

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5. Agencies which are funded internationally are classified as international non-governmental organisations and are listed in Annex 2, Section II.

- 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>6</sup> (calculated at a rate of discount of 10 per cent).

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

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

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

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

35. Other official flows are official sector transactions which do not meet the ODA/OA criteria, e.g.:
- i. Grants to aid recipients for representational or essentially commercial purposes.
  - ii. Official bilateral transactions intended to promote development but having a grant element of less than 25 per cent.
  - iii. Official bilateral transactions, whatever their grant element, that are primarily export-facilitating in purpose. This category includes by definition export credits extended directly to an aid recipient by an official agency or institution ("official direct export credits").
  - iv. The net acquisition by governments and central monetary institutions of securities issued by multilateral development banks at market terms.
  - v. Subsidies (grants) to the private sector to soften its credits to aid recipients [see Annex 3, paragraph A3.5.iv)b)].
  - vi. Funds in support of private investment.

### **Technical Co-operation (TC)**

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

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

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

38. **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.

39. **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.).

**OVERALL RESOURCE FLOW DATA****Table DAC 1****Disbursements and Commitments of Official and Private Flows**

112	113	114	115
<b>DISBURSEMENTS</b>			<b>COMMITMENTS</b>
Amounts Extended	Amounts Received (-)	Net Amounts	Amounts Agreed

1.1 Table DAC 1 summarises gross, repayment and net (columns 112, 113 and 114 respectively) bilateral and multilateral disbursements of ODA and other resources by the reporting country, as well as commitments (column 115). Supporting detail is supplied in the other tables.

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

1.2 The sum of the donor's resource flows to developing countries (Part I of the DAC List of Aid Recipients), comprising ODA (code 010), OOF (code 230), private flows at market terms (code 330) and net grants by NGOs (code 415).

**Line I. OFFICIAL DEVELOPMENT ASSISTANCE (code 010)**

1.3 The sum of bilateral (code 015) and multilateral (code 180) ODA.

**Line I.A Bilateral Official Development Assistance (code 015)**

1.4 The sum of bilateral grants (code 020) and loans (code 110). Members should report their aid activities in the categories shown below. If an activity covers more than one category, report it according to the predominant type of aid.

**Line I.A.1 Bilateral grants, total (code 020)**

1.5 The sum of lines I.A.1.1 to I.A.1.12 listed below.

**Line I.A.1.1 Project and programme aid (code 045)**

1.6 The sum of investment project aid (code 046) and programme aid (code 047).

**Line I.A.1.1.a) Investment project aid (code 046)**

1.7 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 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.

**Line I.A.1.1.b) Programme aid (code 047)**

1.8 Programme aid includes budget and balance-of-payments support, financing of capital goods and commodities, and sector programme assistance.

**of which: Sector programme assistance (code 041)**

1.9 Grants to support development plans in specific sectors.

**Line I.A.1.2 Technical co-operation (code 050)**

1.10 Grants for the provision of “free standing” technical co-operation in the form of personnel, training, research and associated costs.

**Line I.A.1.3 ODA grants in associated financing packages (code 107)**

1.11 The grant portion of associated financing packages, including those provided directly to the recipient country<sup>7</sup>.

**of which: Interest subsidies (code 108)**

1.12 Subsidies paid to domestic lenders which meet the conditions in Annex 3 paragraph A3.5.iv)b) for inclusion in ODA.

**Line I.A.1.4 Developmental food aid (code 060)**

1.13 Supplies and transport of food, cash for food, and intermediate products (fertilisers, seeds, etc.) provided as part of a food aid programme<sup>8</sup>. Excludes emergency food aid.

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7. Once a commitment has been reported as ODA, record the subsequent disbursements as ODA, even if, following a later revision of the *DAC Guiding Principles on Associated Financing and Tied and Partially Untied ODA*, the commitment would no longer have been eligible for inclusion in ODA, or would have been one which the reporting country should have refrained from undertaking.

8. Report as multilateral: i) food aid by the EC financed out of its budget and allocated *pro rata* to EC member countries (code 225); and ii) core contributions to the World Food Programme (code 220).

**Line I.A.1.5 Emergency and distress relief (code 070)**

1.14 An "emergency" is an urgent situation created by an abnormal event which a government cannot meet out of its own resources and which results in human suffering and/or loss of crops or livestock. Such an emergency can result from i) sudden natural or man-made disasters, including wars or severe civil unrest; or ii) food scarcity conditions arising from crop failure owing to drought, pests and diseases. This item also includes support for disaster preparedness.

**of which: Relief food aid (code 062)**

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

**of which: Aid to refugees, total (code 106)**

**of which: Refugees in donor countries (code 105)**

1.16 A refugee is a person who is outside his 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 for similar reasons are internally displaced within their own countries, or who have fled from their homes because of civil war or severe unrest, may also be counted under this item.

1.17 The following expenditures by the official sector for the sustenance of refugees may be recorded as ODA:

- i. **In developing countries:** payments for the transport, reception and upkeep of refugees and displaced persons, whether made to governments, multilateral organisations (in which case it should be classified as multilateral instead of under code 106), international or national non-governmental organisations, or directly to the refugees themselves.
- ii. **In developed countries (code 105):** payments for refugees' transport to the country and temporary sustenance (food, shelter and training) during the first twelve months of their stay<sup>9</sup>. Expenditures for resettling refugees in an aid recipient country may be included, and allocated geographically, if made in the country of resettlement.

1.18 Amounts spent to promote the integration of refugees into the economy of the donor country, or resettle them elsewhere than in an aid recipient country, are excluded.

**Line I.A.1.6 Debt forgiveness, total (including forgiven interest) (code 075)**

1.19 The sum of forgiven ODA claims (code 074), OOF claims (code 071) and private claims (code 072).

**Line I.A.1.6.a) ODA claims (code 074)**

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9. 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.

**Line I.A.1.6.b) OOF claims (code 071)****Line I.A.1.6.c) Private claims (code 072)****Memo: - Grants for debt service reduction (code 097)**

1.20 See the *Handbook for Reporting Debt Reorganisation on the DAC Questionnaire*.

**Line I.A.1.7 Other action on debt (code 094)**

1.21 The sum of service payments to third parties (code 091), debt conversion (code 092), debt buybacks (code 096) and other (code 093).

**Line I.A.1.7.a) Service payments to third parties (code 091)****Line I.A.1.7.b) Debt conversion (code 092)****Line I.A.1.7.c) Debt buybacks (code 096)****Line I.A.1.7.d) Other (code 093)**

1.22 See the *Handbook for Reporting Debt Reorganisation on the DAC Questionnaire*.

**Line I.A.1.8 General (core) support to national NGOs (code 077)**

1.23 Official sector contributions to national non-governmental organisations active in development co-operation, whose own spending is reported in Section IV of Table DAC 1<sup>10</sup>.

**Line I.A.1.9 General (core) support to international non-governmental organisations (code 076)**

1.24 Official sector contributions to private sector agencies of another country or international non-governmental organisations active in development co-operation. The test outlined in paragraph 9 for multilateral organisations determines whether an institution is an international NGO, except that the members and decision makers are persons acting in a private capacity. For a list of international non-governmental organisations, see Annex 2, Section II. The Secretariat should be consulted as to the eligibility of a contribution to an organisation not named in this list.

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10. This item **does not cover** ODA channelled through NGOs, i.e. administered by NGOs on behalf of the official sector. This should be included under project and programme aid (code 045) or technical co-operation (code 050) and be separately identified in the memorandum item (code 421) under Section IV.

**Line I.A.1.10 Promotion of development awareness (code 079)**

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

**Line I.A.1.11 Administrative costs not included elsewhere (code 820)**

1.26 Administrative costs of development assistance programmes not already included under other ODA items. These 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.

1.27 The coverage of administrative costs comprises:

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

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

1.28 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 LDC dignitaries should be omitted.

1.29 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.

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

**Line I.A.1.12 Other (including recoveries) (code 080)**

1.31 Items which do not fall under the headings I.A.1.1 to I.A.1.11, e.g. official transfer payments to or on behalf of governments of developing countries in connection with international agreements to finance specific obligations undertaken by the latter, e.g. to make pension payments. "Amounts received" (column 113) should be used to show recoveries on 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>11</sup>, and taxes paid by an overseas territory to the donor country. All items included should be described in an explanatory note.

***Memorandum items included in bilateral grants***

1.32 These items are to provide additional topical information on items already included in the relevant bilateral grants under the codes in Section I.A.1<sup>12</sup>.

***Memo: - Assistance for democratic development (code 202)***

1.33 Support for i) the whole election process including monitoring, ii) the strengthening of legal systems, iii) good governance, and iv) the promotion or protection of human rights. In this context, good governance is defined as the accountability, efficiency, and effectiveness of the official sector, and effective and equitable administration at all levels of government.

***Memo: - Contributions to combating narcotics (code 204)***

1.34 Include only bilateral anti-narcotics activities that focus on economic development and welfare. This may include, for example, alternative development programmes, crop substitution, strengthening of judicial systems, health improvement, educational programmes, and awareness campaigns. Contributions to international bodies active in drug abuse control listed in Annex 2 should be included in codes 190, 195 or 200 as appropriate and not here.

***Memo: - Post-conflict peacebuilding operations (code 208)***

1.35 The cost of a donor's bilateral participation in the activities listed below, when they are part of the post-conflict peacebuilding phase of a United Nations peace operation, net of any compensation received from the United Nations (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):

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11. 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).

12. As a general guideline, use CRS purpose codes for reporting on these items (see DCD/DAC(99)20). For reporting assistance for democratic development use CRS codes on public sector financial management (15020), legal and judicial development (15030), strengthening civil society (15050), elections (15062), human rights (15063) and free flow of information (15065); for reporting contributions to combatting narcotics use CRS codes on narcotics control (16361) and non-agricultural alternative development (43050); for reporting post-conflict peacebuilding operations use the CRS code on post-conflict peacebuilding (UN) (15061); for reporting assistance for demobilisation efforts use the CRS code on demobilisation (15064).

- human rights;
- election monitoring;
- rehabilitation assistance to demobilised soldiers;
- rehabilitation of basic national infrastructure;
- monitoring or retraining of civil administrators and police forces;
- 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; and
- explosive mine removal.

***Memo: - Assistance for demobilisation efforts (code 209)***

1.36 Support for the integration of demobilised military personnel into the economy and the conversion of production facilities from military to civilian outputs.

**Line IA.2 Non-grant bilateral ODA (code 110)**

1.37 The sum of all ODA lending activities, i.e. loans by government or official agencies (code 131), acquisition of equity (code 170), other lending (code 175) and offsetting entries for debt forgiveness (code 101). Actual principal repayments should be reported as “Amounts received” (column 113) against each category of development lending. Forgiveness of ODA principal should be reported under offsetting entries for debt forgiveness (code 101). Actual interest receipts are not included here, but under the memorandum item for interest received (code 785).

**Line IA.2.1 Loans by government or official agencies (code 131)**

1.38 The sum of food aid loans (code 135), rescheduling loans (code 140) and other lending (code 130).

**Line IA.2.1.a) Food aid loans (code 135)**

1.39 Loans for food aid. See paragraph 1.13 for a definition of food aid.

**Line IA.2.1.b) Rescheduling, total (code 140)**

1.40 The sum of rescheduled ODA claims (code 151) and OOF claims (code 152).

**Line IA.2.1.b)i. ODA claims (capitalised interest) (code 151)**

**Line IA.2.1.b)ii. OOF claims (code 152)**

1.41 See the *Handbook for Reporting Debt Reorganisation on the DAC Questionnaire*.

**Line I.A.2.1.c) Other lending (code 130)**

1.42 All ODA loans other than food aid or rescheduling loans.

**Line I.A.2.2 Acquisition of equity (code 170)**

1.43 Direct or equity investment by official agencies which meets the tests for ODA given in paragraph 32.

**of which: Debt swaps (code 171)**

1.44 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, debt for nature and debt for development swaps are all examples of debt conversion. See the *Handbook for Reporting Debt Reorganisation on the DAC Questionnaire*.

**of which: Participation in joint ventures with recipient countries (code 172)**

1.45 Direct or equity investment by official agencies which qualifies as ODA as part of a joint venture with the recipient.

**Line I.A.2.3 Other (code 175)**

1.46 An explanation should be given in a covering note of any amounts reported here, which may include in particular the net acquisition by governments and central monetary institutions of securities, other than equity investment, issued by the official or private sector of developing countries, in circumstances such that the reporting country considers that classification as ODA is justified.

**Line I.A.2.4 Offsetting entry for debt forgiveness (code 101)**

1.47 The principal forgiven on ODA loans, offsetting the amount of principal included under grants for forgiveness of ODA debt (code 074). See the *Handbook for Reporting Debt Reorganisation on the DAC Questionnaire*.

***Memorandum items for bilateral loans******Memo: - Loans included in associated financing packages (code 177)***

1.48 The loan portion of an associated financing package (see footnote 7). The amounts should also be included under other lending (code 130).

***Memo: - Interest received (code 785)***

1.49 The total of actual bilateral interest receipts from developing countries, including interest received on amounts rescheduled as ODA. These amounts are not included in other lines of Table DAC 1 but are of central importance for calculating debt service payments, i.e. amortisation receipts plus interest receipts, in order to analyse debt situations.

***Memo: - Offsetting entry for forgiven interest (code 801)***

1.50 Interest forgiven on ODA loans. These amounts should also be included under ODA claims (code 074) but should not be included under interest received (code 785). See the *Handbook for Reporting Debt Reorganisation on the DAC Questionnaire*.

**Line I.B Multilateral Official Development Assistance (code 180)**

1.51 The sum of grants and capital subscriptions (code 186) and concessional lending (code 210) to multilateral agencies. The list of multilateral organisations, contributions to which are recorded in full or in part as ODA, is shown in Annex 2.

**Line I.B.1 Grants and capital subscriptions, total (code 186)**

1.52 The sum of lines I.B.1.1 to I.B.1.8 listed below.

**Line I.B.1.1 UN agencies (code 190)**

1.53 Grants to the UN bodies listed in Annex 2 Section I, paragraph 1.

**Line I.B.1.2 EC (code 195)**

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

**Line I.B.1.3 IDA (code 550)**

**Line I.B.1.4 Other World Bank (IBRD, IFC, MIGA) (code 545)**

**Line I.B.1.5 Regional development banks (code 561)**

1.55 Grants and capital subscriptions to the agencies listed in Annex 2, Section I, paragraphs 3.2 (codes 550 and 545) and 4 (code 561). 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 (75%) (code 211)**

1.56 75 per cent of the total value of contributions to the Global Environment Facility (GEF) of the World Bank.

**Line I.B.1.7 Montreal Protocol (code 212)**

1.57 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 200)**

1.58 Contributions to agencies not included in items I.B.1.1 to I.B.1.7, as listed in Annex 2, Section I, paragraphs 3.1, 3.3. and 5.

**Line I.B.2 Concessional lending to multilateral agencies (code 210)**

1.59 Loans at ODA terms to multilateral agencies listed in Annex 2.

***Memorandum items for multilateral contributions******Memo: - Capital subscriptions on an encashment basis (code 206)***

1.60 The total amount of capital subscriptions and similar payments calculated on an encashment basis, 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. The value of notes issued during the year reported on is recorded in lines I.B.1.3 to I.B.1.5.

***Memo: - Food aid through UN (code 220)***

1.61 The amount of food aid included in the total for UN agencies (code 190).

***Memo: - Food aid through EC (code 225)***

1.62 The amount of food aid included in the total for the EC (code 195).

***Memo: - Interest received (code 790)***

1.63 Interest received by the reporting country on its concessional loans to multilateral institutions. These amounts are not included in other lines of Table DAC 1, but are required to calculate net transfers.

***Memo items covering both bilateral and multilateral contributions******Memo (bilateral + multilateral): - HIPC Initiative (code 791)******Memo (bilateral + multilateral): - IDA Debt Reduction Facility (code 792)***

1.64 The total amount of contributions to the HIPC Initiative or IDA Debt Reduction Facility. See the *Handbook for Reporting Debt Reorganisation on the DAC Questionnaire*.

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

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

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

1.66 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 113) is used to report actual principal repayments in respect of each category of OOF. Forgiveness of OOF principal should be reported under offsetting entries for debt forgiveness (code 102).

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

1.67 The sum of official export credits to developing countries (code 265), loans to national private exporters (code 270) and interest subsidies to national private exporters (code 271).

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

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

**Line II.A.1.2 Loans to national private exporters (code 270)**

1.69 Official loans to private exporters or private export credit agencies to partially finance export credits extended by them to developing countries.

**Line II.A.1.3 Interest subsidies to national private exporters (code 271)**

1.70 Subsidies to reduce the interest rate charged on private export credits.

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

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

**Line II.A.2.1 With developing countries (code 291)**

**of which: Joint ventures (code 292)**

1.72 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 With residents (code 287)**

1.73 The sum of loans to national private investors (code 285) and subsidies to national private investors (code 286).

**Line II.A.2.2.a) Loans to national private investors (code 285)****Line II.A.2.2.b) Subsidies to national private investors (code 286)**

1.74 Loans (code 285) and grants (code 286) by the official sector to a private company in the donor country to help finance a specified investment in an aid recipient 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)**

1.75 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)**

1.76 See the *Handbook for Reporting Debt Reorganisation on the DAC Questionnaire*.

**Line II.A.4 Other bilateral securities and claims (code 295)**

1.77 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)**

1.78 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)**

1.79 This includes:

- i. The net acquisition by governments and central monetary institutions of securities issued by aid recipients regarded as OOF.

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

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

1.80 The principal of OOF loans which have been either forgiven or rescheduled as ODA, offsetting the principal included under codes 071 and 152. See the *Handbook for Reporting Debt Reorganisation on the DAC Questionnaire*.

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

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

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

1.82 The purchase (column 112) and redemption (column 113) by official agencies of new issues of interest-bearing securities issued by multilateral organisations.

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

1.83 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 aid recipient, include it in line II.A.4.2 (code 298) as a bilateral transaction (see paragraph 10).

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

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

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

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

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

1.86 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)**

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

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

1.88 Interest forgiven on OOF loans. These amounts should also be included under OOF claims (code 071) but should not be included under interest received (code 800). See the *Handbook for Reporting Debt Reorganisation on the DAC Questionnaire*.

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

1.89 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.

1.90 “Amounts received” (column 113) 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 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)**

1.91 The sum of direct investment (code 340), other securities and claims (code 353) and offsetting entries for debt relief (code 103).

**Line III.A.1 Direct investment (code 340)**

1.92 The sum of new capital outflows (code 345) and reinvested earnings (code 350).

1.93 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 an aid recipient 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>13</sup>. Amounts repatriated to entities in the reporting country are reported in column 113. However, no account is taken of private investment by developing countries in reporting countries.

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13. Detailed procedures and definitions for measuring direct investment are given in the document *OECD Benchmark Definition of Foreign Direct Investment* [C(95)112]. 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.1.1 New capital outflows (code 345)**

**of which: Real estate (code 343)**

1.94 Exclude the amounts reported for loans and subsidies to national private investors (code 287) from each column.

**Line III.A.1.2 Reinvested earnings (code 350)**

1.95 Earnings from previous investments which are reinvested in the recipient enterprise.

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

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

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

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

1.98 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.

1.99 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: Aruba; Bahamas; Bahrain; Bermuda; Cayman Islands; Hong Kong, China; Lebanon; Liberia; Netherlands Antilles; Panama; Singapore; Vanuatu; Virgin Islands (UK).

1.100 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 4.2 for how to adjust for exchange rate changes.

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

1.101 Acquisition by banks of bonds issued by developing countries. These figures are often only available net, but where possible enter new acquisitions in column 112 and redemptions in column 113.

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

1.102 Export credits from private banks to developing countries (known as “buyers’ credits”). Include all bank export credits with or without an official guarantee. Most credit will be guaranteed and the required data can be obtained from CRS Form 3, providing adjustments are made to exclude military credits, undisbursed amounts and guaranteed future interest. See Box 4.1 for more details.

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

1.103 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 1.93). It is usually arrived at as a residual by deducting bank bonds (code 751) and bank export credits (code 752) from total banks (code 384).

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

1.104 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)**

1.105 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 1.102.

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

1.106 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 112 and redemptions in column 113.

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

1.107 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 1.93).

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

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

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

1.109 The sum of purchases of newly issued securities (code 361) and other transactions (code 362). Only transactions with the agencies listed in Annex 2 may be reported.

**Line III.B.1 Purchase of securities from issuing agencies (code 361)**

1.110 The purchase (column 112) and redemption (column 113), other than by official agencies, of new issues of interest-bearing securities issued by multilateral organisations.

**Line III.B.2 Other transactions (code 362)**

1.111 Acquisition (column 112) and disposal (column 113) by private investors of securities or other instruments originally issued by multilateral agencies active in development, excluding the purchase and redemption of newly issued securities (code 361).

**Line IV. NET GRANTS BY NON-GOVERNMENTAL ORGANISATIONS (NGOs) (code 415)**

*Derived as:*

**Line IV.1 Gross outflow from NGOs (code 425)**

1.112 Expenditure by national NGOs on development assistance and relief, together with any additional contributions in kind, made to developing countries, multilateral organisations (e.g. proceeds to UNICEF from Christmas card sales), 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 aid recipients, 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.

1.113 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)**

1.114 The gross outflow from NGOs (code 425) will include official grants or subsidies to the institutions concerned. To avoid double counting, these need to be deducted by entering the amount shown at item I.A.1.8 (code 077) as a negative figure at item IV.2 (code 420), yielding net NGO outflows at Line IV (code 415).

***Memo: - ODA channelled through NGOs (code 421)***

1.115 Bilateral aid administered by NGOs on behalf of the official sector. In other words, ODA channelled *through* NGOs, as distinct from official support for NGOs' *own* programmes which is reported separately above (codes 077 and 420).

**Line V. ITEMS ONLY PARTLY COVERED IN DAC RESOURCE FLOW STATISTICS****Line V.1 Total contributions to combating narcotics (including non-ODA) (code 203)**

1.116 The total amount for i) anti-narcotic activities that qualify as ODA (code 204), and ii) activities such as destruction of crops, interdiction of narcotics supplies and support for the participation or training of military personnel in anti-narcotics activities. (N.B. The circulation of any data received is subject to prior review by Members.)

**Line V.2 Total participation in peacebuilding operations (including non-ODA) (code 207)**

1.117 The total cost of contributions (including those reported in code 208 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.

**Line VI. PART II AGGREGATES, TOTAL OFFICIAL AND PRIVATE FLOWS (code 899)**

1.118 The sum of the donor's resource flows to countries and territories in transition on Part II of the DAC List of Aid Recipients, comprising OA (code 810), OOF (code 830), private flows at market terms (code 833) and net grants by NGOs (code 845).

**Line VI.1 Official Aid (bilateral + multilateral) (code 810)****Line VI.2 Other Official Flows (bilateral + multilateral) (code 830)****Line VI.3 Private flows at market terms (bilateral + multilateral) (code 833)****Line VI.4 Net grants by NGOs (code 845)**

1.119 The definitions and descriptions of each type of resource flow given above for Part I countries can be applied here for Part II countries by substituting Official Aid (OA) for ODA and countries and territories in transition for developing countries. Reporting on Official Aid (code 810), Other Official Flows (code 830) and Private Flows (code 833) includes both bilateral and multilateral flows.

## GEOGRAPHICAL RESOURCE FLOW DATA

### Table DAC 2a

#### Destination of Official Development Assistance and Official Aid - Disbursements

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

  

206 <b>TOTAL NET DISBURSEMENTS</b>	207	213 <i>of which:</i> DEVELOP- MENTAL FOOD AID	216 EMERGENCY AID	209 INTEREST RECEIVED (-)
( - )				

2a.1 Table DAC 2a is used to report the geographical distribution of bilateral and multilateral disbursements of official development assistance to developing countries and territories (Part I of the DAC List of Aid Recipients) and multilateral organisations that are ODA eligible; and official aid to countries and territories in transition (Part II of the DAC List of Aid Recipients) and multilateral organisations that are OA eligible.

#### WHAT TO REPORT IN THE COLUMNS

2a.2 The definitions for the various columns are given under Table DAC 1.

#### Grants

2a.3 Report the total disbursements of **grants** in column 201. Within that total, report separately **debt forgiveness** in column 212, and **interest subsidies in associated financing packages** in column 208.

#### Capital Subscriptions

2a.4 Report **capital subscriptions** to multilateral organisations in column 210. Capital subscriptions made in the form of notes and similar instruments unconditionally encashable at sight by the recipient institutions should be reported as disbursements as of their date of issue, whether or not they have actually been encashed.

#### Loans and other long-term capital

2a.5 Report the total disbursements of **ODA and OA loans and equity investment extended** in column 204. Within that total, report as **rescheduled debt** in column 214 capitalised interest only on rescheduled ODA or OA loans, and both principal and capitalised interest on OOF loans rescheduled as

ODA or OA. Report **actual** repayments of loan principal and proceeds from sales of equity investments in column 205. Report as **offsetting entries for debt relief** in column 215 the principal amounts only of forgiven ODA or OA claims. See the *Handbook for Reporting Debt Reorganisation on the DAC Questionnaire*.

2a.6 **Total net loans and other long-term capital** (column 218) equals loans extended (column 204), minus repayments received (column 205) and offsetting entries for debt relief (column 215). Report in column 217 the net amount of **equity investment** included in column 218.

### **Total Net ODA and OA Disbursements**

2a.7 **Total net disbursements** (column 206) is the sum of grants (column 201), capital subscriptions (column 210) and total net loans and other long-term capital (column 218).

2a.8 Report in column 207 the amount of **technical co-operation** included in grants<sup>14</sup> (column 201) and gross loans (column 204).

2a.9 Report in column 213 the **developmental food aid** and in column 216 the **emergency aid** (including emergency food aid) included in grants (column 201) and gross loans (column 204).

2a.10 Report the sum of actual **interest receipts** and offsetting entries for interest cancelled through forgiveness in column 209.

### WHAT TO REPORT IN THE ROWS

2a.11 A separate line is provided to enter data for each recipient country and territory followed by each major multilateral organisation. The totals for regions and other aggregates (e.g. bilateral, multilateral) are calculated automatically in the spreadsheet. Do not modify these formulae, but do use the link tables in Annex 4 to check that the relevant totals are the same.

2a.12 Include contributions to regional or multinational projects and programmes under "unallocated" for the appropriate region or sub-region.

2a.13 Report geographically unallocable ODA amounts spent either within or outside the donor country against LDCs unspecified (code 998). Include administrative costs under this code and also identify them separately on the next line. Record any recoveries on grants in the line (code 110) that appears at the foot of column 201. Similar lines are provided for geographically unallocated OA (code 106), administrative expenditures and OA grant recoveries (code 112) in respect of countries and territories on Part II of the DAC List.

2a.14 For transactions with multilateral agencies listed in Annex 2 but not listed in Table DAC 2a, the name of each agency and the amount of the contribution should be given on a separate line where the contribution exceeds a certain threshold value, to be selected by the reporting country at any desired figure above \$100 000. The sum of these contributions plus any contributions smaller than the threshold value

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14. The actual or imputed costs of tuition in the reporting country of nationals of aid recipients should be included as part of the grants of technical co-operation made to the individual countries concerned. In the case of imputed costs, the amount may be assessed by applying to total imputed costs the percentage of total developing country students accounted for by the nationals of each developing country. See Box 9.1 for a definition of imputed student costs.

should be included under other UN (code 975), other regional banks (code 816) or other multilateral (code 989) as appropriate. Any recoveries on grants and capital subscriptions should be recorded in line 111 at the foot of columns 201 and 210. Contributions to agencies shown in Section III of Annex 2 should be shown against the appropriate codes in the Section on flows to countries and territories on Part II of the DAC List. Recoveries on grants and capital subscriptions in this section should be recorded in line 113 at the foot of columns 201 and 210.

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

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

2b.1 Table DAC 2b is used to report the geographical distribution of bilateral and multilateral disbursements of other official flows to aid recipients.

**WHAT TO REPORT IN THE COLUMNS**

2b.2 The definitions for the various columns are given under Table DAC 1.

**Grants**

2b.3 Report disbursements of other official **grants** in column 201.

**Official Export Credits**

2b.4 Report disbursements of **official export credits** in column 202 and their **repayments** in column 203.

**Other Long-Term**

2b.5 Report disbursements or acquisitions of **all other types of OOF** combined (including direct lending, rescheduling of private sector debt and rescheduled amounts of capitalised interest when OOF debt is reorganised, and purchases of bonds and equities) in column 204.

2b.6 Report actual **repayments** of OOF loans, including loans previously rescheduled as OOF, and disposals of investments in column 205. Report as **offsetting entries for debt relief** in column 215 the principal component of OOF loans forgiven or rescheduled on ODA terms. See the *Handbook for Reporting Debt Reorganisation on the DAC Questionnaire*.

**Total Net OOF disbursements**

2b.7 **Total net OOF disbursements** (column 206) is the sum of grants (column 201), net official export credits (column 202 minus column 203) and net other long-term OOF (column 204 minus 205), minus offsetting entries for debt relief (column 215). Report as a memo item in column 217 the net amount of **equity investment** included in column 206.

2b.8 Report the sum of actual **interest receipts** and offsetting entries for interest on OOF loans forgiven or rescheduled on ODA terms in column 207.

#### WHAT TO REPORT IN THE ROWS

2b.9 A separate line is provided to enter data for each recipient country and territory followed by each major multilateral organisation. The totals for regions and other aggregates (e.g. bilateral, multilateral) are calculated automatically in the spreadsheet. Do not modify these formulae, but do use the link tables in Annex 4 to check that the relevant totals are the same.

2b.10 Include contributions to regional or multinational projects and programmes under "unallocated" for the appropriate region or sub-region.

2b.11 With the exception of funds to support the private sector (see below), geographically unallocable amounts spent either within or outside the donor country should be shown against LDCs unspecified: code 998 for Part I countries and territories and code 106 for Part II countries and territories.

2b.12 Report official sector funds in support of private export credits or direct investment against codes 212 and 220 respectively (for Part I countries and territories) and codes 213 and 221 respectively (for Part II countries and territories).

2b.13 For transactions with multilateral agencies listed in Annex 2 but not listed in Table DAC 2b, the name of each agency and the amount of the contribution should be given on a separate line where the contribution exceeds a certain threshold value, to be selected by the reporting country at any desired figure above \$100 000. The sum of these contributions plus any contributions smaller than the threshold value should be included under other multilateral (code 989). Contributions to agencies shown in Section III of Annex 2 should be shown against the appropriate codes in the Section on flows to countries and territories on Part II of the DAC List.

**Table DAC 3a****Destination of Official Development Assistance and Official Aid - 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>					

3a.1 Table DAC 3a is used to report the geographical distribution of bilateral and multilateral commitments of official development assistance to developing countries and territories (Part I of the DAC List of Aid Recipients) and multilateral organisations that are ODA eligible; and official aid to countries and territories in transition (Part II of the DAC List of Aid Recipients) and multilateral organisations that are OA eligible.

**WHAT TO REPORT IN THE COLUMNS**

3a.2 The definitions for the various columns are given under Table DAC 1.

**Grants**

3a.3 Report total **grant** commitments in column 301. Within that total, report separately **interest subsidies in associated financing** packages in column 308.

**Capital Subscriptions**

3a.4 Report **capital subscriptions** to multilateral organisations in column 310. For capital subscriptions in the form of notes payable at sight, enter the expected amount of deposits of such notes as the amount committed.

**Loans and other long-term capital**

3a.5 Commitments of **loans and other long-term capital** are to be reported in column 304.

**Total ODA and OA Commitments**

3a.6 **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).

3a.7 Report in column 306 the amount of **technical co-operation** included in grants (column 301) and loans (column 304). Commitments and disbursements of grants for imputed student costs are identical (see footnote 14 for methodology).

#### WHAT TO REPORT IN THE ROWS

3a.8 A separate line is provided to enter data for each recipient country and territory followed by each multilateral organisation. The totals for regions and other aggregates (e.g. bilateral, multilateral) are calculated automatically in the spreadsheet. Do not modify these formulae, but do use the link tables in Annex 4 to check that the relevant totals are the same.

3a.9 Include contributions to regional or multinational projects and programmes under "unallocated" for the appropriate region or sub-region.

3a.10 Report geographically unallocable ODA amounts committed to be spent either within or outside the donor country against LDCs unspecified (code 998). Include administrative costs under this code and also identify them separately on the next line. Similar lines are provided for geographically unallocated OA (code 106) and administrative expenditures in respect of countries and territories on Part II of the DAC List.

3a.11 For transactions with multilateral agencies listed in Annex 2 but not listed in Table DAC 3a, the name of each agency and the amount of the contribution should be given on a separate line where the contribution exceeds a certain threshold value, to be selected by the reporting country at any desired figure above \$100 000. The sum of these contributions plus any contributions smaller than the threshold value should be included under other UN (code 975), other regional banks (code 816) or other multilateral (code 989) as appropriate. Commitments to agencies shown in Section III of Annex 2 should be shown against the appropriate codes in the Section on flows to countries and territories on Part II of the DAC List.

Table DAC 4

### Destination of Private Direct Investment and Other Private Capital

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

4.1 Table DAC 4 is used to report the geographical distribution of bilateral and multilateral disbursements of private flows to aid recipients.

#### WHAT TO REPORT IN THE COLUMNS

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

#### Direct Investment

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

#### Other Securities and Claims

4.4 Report **total bank** purchases of bonds and other securities (including equities) and disbursements of export credits, net of redemptions, repayments and disposals, in column 418 (see Box 4.2). Within that total, report **net export credits** from banks in column 416.

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

- i) Report **disbursements of export credits** in column 408, and **repayments of export credits** in column 409. **Net export credits** (column 410) equals disbursements (column 408) minus repayments (column 409) – see Box 4.1 for details of deriving these data from the CRS.
- ii) Report as **securities and other** all other non-bank flows (i.e. bonds and equities) net of disposals in column 407.

#### Offsetting Entries for Debt Relief

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

### **Total private net**

4.7 **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 of NGOs**

4.8 Report **gross outflows of NGOs**, including any official subsidies.

### WHAT TO REPORT IN THE ROWS

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

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

4.11 With the exception of official support to the private sector (see below), geographically unallocable amounts spent either within or outside the donor country should be shown against LDCs unspecified (code 998) for Part I countries and territories, and code 106 for Part II countries and territories.

4.12 Report official sector loans in support of private export credits as negative amounts against code 212 for Part I countries and territories and code 213 for Part II countries and territories. Report official sector loans and subsidies (grants) in support of direct investment as negative amounts against code 220 for Part I countries and territories and code 221 for Part II countries and territories. These negative entries offset the reporting of official support to the private sector shown in the same lines of Table DAC 2b, except that no deduction is made on Table DAC 4 for any interest subsidies on private export credits included in lines 212 and 213 of Table DAC 2b.

4.13 The lines on multilateral organisations record purchases by private firms or individuals of bonds issued by those agencies. The total of purchases from agencies listed in Annex 2 but not listed in Table DAC 4 should be included under other multilateral (code 989). Funding to agencies shown in Section III of Annex 2 should be shown against the appropriate codes in the Section on flows to countries and territories on Part II of the DAC List.

**Box 4.1 Using CRS data to compile export credit figures in Table DAC4**

1. In general, the bulk of private export credits will be guaranteed credits and data on these can be obtained from CRS Form 3, as long as steps are taken to exclude military credits.
2. Net disbursements can be calculated using stock data as described in Box 4.2. Gross disbursements can be derived by adding amortisation to net disbursements. If reported service payments include both interest and amortisation of principal, it will be necessary to exclude interest amounts in order to estimate amortisation.
3. The figures thus derived should be supplemented by adding in the geographical distribution of private export credits that are unguaranteed or that are guaranteed by an institution which does not report in the Creditor Reporting System.
4. Export credits to non-operational companies are often channeled to flag of convenience countries such as the Bahamas, Cyprus, Liberia, Panama and Vanuatu. They should be recorded as flows to (or, as regards repayments, from) the countries of residence of the parent company or ship or aircraft owners concerned, or if this cannot be ascertained, the country of residence of any collateral guarantor. Where no such information can be obtained, the credits concerned should be recorded against "unallocated".

**Box 4.2 How to calculate net flows from stock data**

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

## AID BY SECTOR

Table DAC 5

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

521	522	523	527	524	528	529	530
OFFICIAL DEVELOPMENT ASSISTANCE							OTHER OFFICIAL FLOWS
RESOURCE		PROVISION		TECHNICAL	TOTAL	of which:	
Investment projects	Programme aid	of which: Structural adjustment	Other, incl. commodities & supplies	COOPERAT.	ODA	GRANTS	

  

531	532	533	534	535	536	537	538
Memorandum items:							
Gender equality (incl.WID)		Aid to environment		Direct Ass. to poor people		PD/GG	
Principal objective	Significant objective	Principal objective	Significant objective	Principal objective	Significant objective	Principal objective	Significant objective

5.1 Table DAC 5 is used to report the sectoral destination of bilateral ODA and OOF commitments (or gross disbursements). The term “purpose of aid” covers three dimensions: the sector of destination, the form or type of aid, and the policy objective(s) of a given transaction that is reported as Official Development Assistance (ODA) or an Other Official Flow (OOF). The line items of Table DAC 5 represent a sector classification. The column headings distinguish between forms or types of aid. The memorandum columns request data on policy objectives<sup>15</sup>.

## WHAT TO REPORT IN THE ROWS

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

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

5.4 The contents of the line items of Table DAC 5 are defined below.

15. See DCD/DAC(99)20 for more detailed descriptions of the purpose codes and DCD/DAC/STAT(97)1 for reporting by policy objectives in the Creditor Reporting System. Those instructions apply equally to completion of this Table. The Secretariat can assist reporters with complete CRS reporting to use those reports to pre-fill most of Tables DAC 5 and DAC 5a.

Line Number	DESCRIPTION	Content
100	<b>SOCIAL INFRASTRUCTURE AND SERVICES</b>	This main category relates essentially to efforts to develop the human resource potential of aid recipients.
110	<b>EDUCATION</b>	Includes general teaching and instruction at all levels; as well as construction specifically to improve or adapt educational establishments. Training in a particular field, such as agriculture, is reported against the sector concerned.
111	<b>EDUCATION, LEVEL UNSPECIFIED</b>	Includes education sector policy and research, as well as buildings and teacher training when level of education unspecified.
112	<b>BASIC EDUCATION</b>	Includes primary, basic life skills for youth and adults and early childhood education.
113	<b>SECONDARY EDUCATION</b>	Includes vocational training.
114	<b>POST-SECONDARY EDUCATION</b>	Includes higher education and advanced technical and managerial training.
120	<b>HEALTH</b>	Covers assistance to hospitals, clinics, other medical and dental services, public health administration and medical insurance programmes.
121	<b>HEALTH, GENERAL</b>	Includes health policy, medical education and research, laboratories, hospitals and specialised clinics, ambulances, dental services, mental health, rehabilitation, non-infectious disease control, drug and substance abuse control (excluding narcotics traffic control).
122	<b>BASIC HEALTH</b>	Basic health care provision, training of basic health personnel and development of basic health infrastructure; nutrition, infectious disease control, public health campaigns.
130	<b>POPULATION POLICIES/PROGRAMMES AND REPRODUCTIVE HEALTH</b>	Covers all activities in the field of reproductive health, family planning and research into population problems.
140	<b>WATER SUPPLY AND SANITATION</b>	Covers assistance given for water supply and use, sanitation and water resources development (including rivers).
150	<b>GOVERNMENT AND CIVIL SOCIETY</b>	Includes assistance to strengthen the administrative apparatus and government planning, and activities promoting good governance and strengthening civil society.
160	<b>OTHER SOCIAL INFRASTRUCTURE AND SERVICES</b>	Covers assistance to employment, housing, other social services and cultural development. Includes also research when sector cannot be identified.
161	<b>EMPLOYMENT</b>	Employment policy and planning; labour law; labour unions; institution capacity building and advice; support programmes for unemployed; employment creation and income generation programmes; occupational safety and health; combating child labour.
162	<b>HOUSING</b>	Housing sector policy, planning and programme aid; low-cost housing and slum clearance.
163	<b>OTHER SOCIAL SERVICES</b>	Includes social legislation and administration; programmes for specific social groups; reconstruction assistance; police and customs; narcotics control; statistical capacity building, culture and recreation; assistance to research and scientific institutions when sector cannot be more closely specified.

Line Number	DESCRIPTION	Content
200	<b>ECONOMIC INFRASTRUCTURE AND SERVICES</b>	This major heading groups assistance for networks, utilities and services that facilitate economic activity.
210	<b>TRANSPORT AND STORAGE</b>	Covers road, rail, water and air transport and storage, whether or not related to transportation.
220	<b>COMMUNICATIONS</b>	Includes all communications (post and telecommunications, radio, television, print media).
230	<b>ENERGY GENERATION AND SUPPLY</b>	Covers both the production and distribution of energy. Assistance towards the peaceful use of nuclear energy is reportable as ODA. This includes the construction and decommissioning of nuclear power reactors for civilian power supply, the development or supply of medical isotopes, and food irradiation and other industrial and commercial applications. Nuclear weapons research and other military applications of nuclear technology are excluded.
240	<b>BANKING AND FINANCIAL SERVICES</b>	Covers assistance to finance and banking in both formal and informal sectors.
250	<b>BUSINESS AND OTHER SERVICES</b>	Includes business development and activities aimed at improving the business climate; privatisation.
Line Number	DESCRIPTION	Content
300	<b>PRODUCTION SECTORS</b>	This main heading groups contributions to all directly productive sectors.
310	<b>AGRICULTURE, FORESTRY AND FISHING</b>	Covers all primary production except resource extraction.
311	<b>AGRICULTURE</b>	Including agricultural sector policy, agricultural development and inputs, crops and livestock production, agricultural credit, co-operatives and research.
312	<b>FORESTRY</b>	Includes forestry policy, planning and programmes, fuelwood and charcoal projects, forestry education, research and development.
313	<b>FISHING</b>	Includes fisheries policy, planning and programmes as well as fisheries research and education.
320	<b>INDUSTRY, MINING AND CONSTRUCTION</b>	Covers assistance to manufacturing industries of all kinds, technological research and development, extractive industries, and construction when sector cannot be identified.
321	<b>INDUSTRY</b>	Industrial policy, small business and craft development; all types of manufacturing, including agro-processing, chemicals and fertilisers, gas liquefaction and petroleum refining, fuel wood production, textiles and leather.
322	<b>MINING</b>	Includes mining and minerals policy and programmes, geology, and extraction of metals, minerals and fuels.
323	<b>CONSTRUCTION</b>	Construction sector policy and planning; excluding construction activities within specific sectors (e.g., hospital or school construction).
330	<b>TRADE AND TOURISM</b>	Covers trade and export promotion; hotels and other tourist facilities.
331	<b>TRADE</b>	Trade policy and planning; domestic marketing, trade, service industries, patents and trademarks, wholesale and retail trade and export promotion.
332	<b>TOURISM</b>	Tourism policy and administrative management.

Line Number	DESCRIPTION	Content
400	<b>MULTISECTOR/CROSS-CUTTING</b>	This main heading includes support for projects which straddle several sectors. However, entries should be made here only if the reporting country is unable to make an estimate of the amounts that can be allocated to and reported under individual sectors elsewhere in the table.
410	<b>GENERAL ENVIRONMENTAL PROTECTION</b>	Covers activities concerned with conservation, protection or amelioration of the physical environment without sector allocation.
420	<b>WOMEN IN DEVELOPMENT</b>	Covers activities concerned with advancement of women in development without sector allocation.
430	<b>OTHER MULTISECTOR</b>	Covers urban and rural development projects and other multisector activities.

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

Line Number	DESCRIPTION	Content
500	<b>COMMODITY AID AND GENERAL PROGRAMME ASSISTANCE</b>	This main heading includes contributions for general development purposes without sector allocation, with or without restrictions on the specific use of the funds (and irrespective of any control by the donor of the use of counterpart funds). Funds supplied on the general condition that they be used for capital projects at the recipient's choice, but not subject to agreement by the donor, are also to be included here.
510	<b>STRUCTURAL ADJUSTMENT ASSISTANCE WITH WORLD BANK/IMF</b>	Non-sector allocable programme assistance whose provision is explicitly linked to agreed policy packages, in particular those implementing recommendations made by the World Bank and the IMF.
520	<b>DEVELOPMENTAL FOOD AID</b>	Supplies and transport of food, cash for food, and intermediate products (fertilisers, seeds etc.) provided as part of a food aid programme.
530	<b>OTHER GENERAL PROGRAMME AND COMMODITY ASSISTANCE</b>	Includes import, budget and balance-of-payments support.

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

Line Number	DESCRIPTION	Content
<b>700</b>	<b>EMERGENCY ASSISTANCE</b>	This main heading groups emergency and distress relief in cash or in kind, emergency food aid, humanitarian aid including aid to refugees, and assistance for disaster preparedness.
<b>710</b>	<b>RELIEF FOOD AID</b>	Food aid for population groups affected by emergency situations.
<b>720</b>	<b>OTHER EMERGENCY AND DISTRESS RELIEF</b>	All emergency, distress relief and humanitarian aid except food aid.

Line Number	DESCRIPTION	Content
<b>910</b>	<b>ADMINISTRATIVE COSTS OF DONORS</b>	Administrative costs as defined in paragraphs 1.26 to 1.30.

Line Number	DESCRIPTION	Content
<b>920</b>	<b>SUPPORT TO NON-GOVERNMENTAL ORGANISATIONS</b>	This main heading refers to official funds paid over to national and international non-governmental organisations for use at the latter's discretion. Official funds made available to NGO's 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, are not reportable as support to NGO's but as ODA through NGO's. The sectoral allocation of this total is included in Table DAC 5 indistinguishably as part of the sectoral allocation of ODA in general.

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

## WHAT TO REPORT IN THE COLUMNS

5.5 The nature or form of an aid contribution (also referred to as its instrumental classification) should be selected by answering the question “**what form of aid will reach the benefiting sector**”. The distinctions made are between, on the one hand, **technical co-operation**, and on the other, **cash transfers, aid in kind, and the financing of capital projects**, which are collectively referred to as resource provision. For resource provision, a distinction is made between investment projects, sectorised programme aid (of which structural adjustment), and other resource provision including commodities and supplies.

*For sector allocable aid*

5.6 **Investment projects** (column 521) 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. The contribution of planners, engineers, technicians, etc. to the design and implementation of projects (i.e. investment-related technical co-operation) should be included as part of the capital project concerned. The category also covers integrated development programmes (e.g. rural or urban development) that contain large investment components.

5.7 **Programme aid** (column 522) comprises contributions to carry out wide-ranging development plans in a defined sector such as agriculture, education, transportation, etc. Assistance is made available “in cash” or “in kind”, with or without restrictions on the specific use of the funds, but on the condition that the recipient executes a development plan in favour of the sector concerned.

5.8 **[of which] Structural adjustment** (column 523) comprises any sectorised programme aid that is financed in association with or related to the structural adjustment programmes of the World Bank and the IMF.

5.9 **Other resource provision including commodities & supplies** (column 527) comprises contributions which cannot be assigned to any of the above categories and which are not technical co-operation. It includes financial contributions to the activities of development banks, other credit providers and non-governmental organisations as well as the supply of spare parts or raw materials. Amounts may also be recorded in this column if, at the time of reporting, it is impossible to estimate the probable or intended form of aid.

5.10 **Technical co-operation** (column 524) comprises provision of resources where the main aim is to augment the stock of human intellectual capital, i.e. the level of knowledge, skills, technical know-how or productive aptitudes of the population of aid recipients. Contributions mainly take the form of supply of human resources (teachers, volunteers and experts) or action targeted on human resources (education, training, advice). Associated supplies are also classified as technical co-operation. Technical co-operation primarily aimed at assisting the implementation of a project (investment-related TC) should be included in the amount recorded for that project in column 521.

*For non-sector allocable aid*

5.11 **Programme aid** (column 522) includes budget and balance-of-payments support.

5.12 **Other resource provision including commodities & supplies** (column 527) relates to resources which have been conveyed to the recipient in the form of goods that are ready for consumption or use on arrival, i.e. aid in kind. It includes, in particular, food aid and emergency and distress relief. Actions relating to debt, administrative costs and subsidies to non-governmental organisations are also included in this column.

5.13 **Total ODA** is the sum of the entries for resource provision (columns 521, 522, and 527) and TC (column 524) whether provided as a grant or loan. Report the total of **grants** (capital and TC) in column 529.

5.14 Report commitments of **other official flows** in column 530.

***Classification by policy objective (column headings - memo items)***

5.15 The total value of projects that have gender equality (including women in development - columns 531 and 532), aid to environment (columns 533 and 534), direct assistance to poor people (columns 535 and 536) or participatory development/good governance (columns 537, 538) as either their principal or a significant objective. A given project may be recorded against one or more markers. The relevant definitions are given below and on the next pages:

**Principal** (primary) policy objectives are those which can be identified as 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, are not one of the principal reasons for undertaking the activity.

## GENDER EQUALITY INCORPORATING WOMEN IN DEVELOPMENT (WID)

**DEFINITION**

Gender equality as a goal of development and development assistance efforts aims to achieve equality of benefit, resources and opportunity between women and men in aid recipient countries. Gender disparities may be addressed by:

- (a) mainstreaming gender equality into all development co-operation efforts; **and/or**
- (b) positive actions to promote gender equality incorporating women in development (WID) activities.

**CRITERIA FOR ELIGIBILITY**

- (a) Gender equality and/or women in development (WID) is explicitly promoted in activity documentation; **and**
- (b) Gender analysis has been carried out, either separately or as an integral part of standard procedures, demonstrating the need to promote equality and/or women in development (WID); **and**
- (c) Gender analysis has been incorporated into activity design so that the activity meets a number of the following criteria:
  - Gender sensitive strategies and implementation plans are incorporated and reflected in the activity budget.
  - Specific means have been designed to help overcome identified barriers to women’s full participation in the activity.
  - Specific means have been included to help to ensure equitable participation and control by women and men over the activity output.
  - Gender sensitive indicators including impact indicators have been or will be developed for monitoring and evaluation.
  - Gender skills are used in design and will be used in implementation and monitoring.
  - Gender sensitive consultation is carried out at all levels and stages.

**EXAMPLES OF TYPICAL ACTIVITIES**

Any activity may be marked against this marker if the above criteria for eligibility [(a)-(c)] are fulfilled.

- An example of an activity that could be marked as **principal** objective is support to legal literacy for women or support to male networks against gender violence. Such an activity could target women specifically, men specifically or both women and men.
- Many water projects, health projects, forestry projects, civil service projects, public expenditure reviews are likely to have a **significant** objective mark depending on the extent and way gender issues are to be addressed.

Projects in the same sector may score differently depending on the importance of equality as an objective. For example, a social safety net project which focuses specifically on assisting women as a particularly disadvantaged group in a society thus promotes gender equality and would be marked with a principle objective score. A social safety net project which focuses on the community as a whole and ensures that women as well as men are involved would be marked with a significant objective score.

## AID TO ENVIRONMENT

**DEFINITION**

An activity should be classified as environment-oriented (score Principal or Significant) if:

- a) It is intended to produce an improvement, or something that is diagnosed as an improvement, in the physical and/or biological environment of the recipient country, area or target group concerned; **or**
- b) It includes specific action to integrate environmental concerns with a range of development objectives through institution building and/or capacity development.

**CRITERIA FOR ELIGIBILITY**

- a) The objective is explicitly promoted in activity documentation; **and**
- b) The activity contains specific measures to protect or enhance the physical and/or biological environment it affects, or to remedy existing environmental damage; **or**
- c) The activity contains specific measures to develop or strengthen environmental policies, legislation and administration or other organisations responsible for environmental protection.

**EXAMPLES OF TYPICAL ACTIVITIES**

The list is not exhaustive. The activities may be scored against the objective only if the above criteria for eligibility are fulfilled.

- **Social infrastructure and services:** Water resources protection; water resources policies and water management that take into account environmental and socio-economic constraints, sanitation or waste management practices that bring environmental benefits.
- **Economic infrastructure and services:** Infrastructure projects designed with comprehensive and integrated environmental protection and management components; activities promoting sustainable use of energy resources (power generation from renewable sources of energy); energy conservation.

**Production sectors:** Sustainable management of agricultural land and water resources; sustainable forest management programmes, combating land degradation and deforestation; sustainable management of sea resources; adoption and promotion of cleaner and more efficient technologies in production processes; measures to suppress or reduce pollution in land, water and air (e.g. filters); increasing energy efficiency in industries; sustainable use of sensitive environmental areas for tourism. (**Sustainable natural resources management** is a combination of management practices that have been planned and selected on the basis of interdisciplinary and participatory assessment of ecological, social and economic impacts of alternative management options, and resolution of possible conflicts or disputes concerning the significance and acceptability of the impacts of the proposed management alternatives.) .

**N.B.** Activities that can be assigned the sector code “**general environmental protection**” i.e. environmental policy and administrative management, biosphere protection, bio-diversity, site preservation, flood prevention/control, environmental education/training, environmental research **score**, by definition, **principal** objective.

## DIRECT ASSISTANCE TO POOR PEOPLE (1)

<b>DEFINITION</b>	(a) The poor have been identified as the primary target group of the activity, <b>and</b>
<b>An activity should be classified as poverty-oriented (score Principal or Significant) if:</b>	(b) The activity includes specific action to remedy causes of poverty (e.g. structural reforms favouring the poor), or to deal with the consequences of poverty (e.g. direct poverty reduction).
<b>CRITERIA FOR ELIGIBILITY</b>	(a) The objective is explicitly promoted in the activity documentation; <b>and</b>
<b>EXAMPLES OF TYPICAL ACTIVITIES</b>	(b) The poor have been explicitly identified through poverty assessment <u>or</u> the activity documentation explains the reasons why the target group is considered to be poor.
<b>The list is not exhaustive. The activities may be scored against the objective only if the above criteria for eligibility are fulfilled.</b>	<ul style="list-style-type: none"> <li>– <b>Social infrastructure and services:</b> Provision of basic subsistence goods and public services for the poor (e.g. adequate food, water, housing); improvements in social infrastructure designed to enhance the income earning potential and productive capabilities of the vulnerable groups (e.g. basic education and health care); provision of safety nets (i.e. temporary or permanent income support for the poor); direct employment creation for the poor (e.g. labour-intensive public works programmes); assistance to strengthen the recipient's capacity to formulate and monitor poverty reduction strategies and programmes (e.g. social dimensions of adjustment programmes); aid to NGOs working in favour of the poor.</li> <li>– <b>Production sectors:</b> Micro-enterprise development programmes, informal sector programmes; legal changes to give the poor improved access to productive assets (e.g. land, equipment, credit); agricultural extension; social forestry programmes.</li> <li>– <b>Structural reforms:</b> Political reforms designed to encourage the participation of the poor to improve their livelihood security; economic and institutional reforms in favour of the poor (e.g. employment creation).</li> </ul>

- (1) **Poverty** denotes inability of an individual or a family to command sufficient resources to satisfy basic economic and social needs. Poverty results from people having insufficient assets, being unable to secure employment, facing difficulty marketing their products or services, and/or being subject to discrimination because of disability, ethnicity or gender.

As the poverty line varies from country to country (and from region to region in a country), the definition of people qualifying as poor will depend on local circumstances. Their identification will take account of lack of access to a secure livelihood and to essential services which ensure the ability to become a productive and healthy individual. Poverty can be assessed through a variety of measures, such as income/expenditure or nutritional status (especially of children), or through dialogue with poor people themselves about what they consider to be the key elements of poverty and vulnerability.

Generally, poverty may be defined as “the income level below which a minimum nutritionally adequate diet plus essential non-food requirements are not affordable”.

## PARTICIPATORY DEVELOPMENT/GOOD GOVERNANCE (PD/GG)

**DEFINITION**

An activity should be classified as PD/GG-oriented (score Principal or Significant) if:

It is intended to enhance elements of participatory development, democratisation, good governance and the respect of human rights.

**CRITERIA FOR ELIGIBILITY**

- (a) The objectives are explicitly promoted in activity documentation; **and**  
 (b) The activity contains specific measures to promote one or several of the PD/GG aspects defined as follows:
- Participatory development, i.e. establishing new systems, structures or institutions through which groups, communities or people in a country can play an active and influential role in shaping decisions that affect their lives.
  - Democratisation, which integrates participation and pluralism, including the right of opposition, into the political life of the country and provides a basis for legitimacy of the government.
  - Good governance, i.e. the accountability, efficiency, and effectiveness of the official sector, an independent judiciary as well as the rule of law, and effective, responsible and equitable administration at all levels of government.
  - Human rights, i.e. actions specifically designed to strengthen the respect for, and to facilitate the implementation of, internationally agreed human rights.

**EXAMPLES OF TYPICAL ACTIVITIES**

The list is not exhaustive. The activities may be scored against the objective only if the above criteria for eligibility are fulfilled.

- Civil service reform; support to labour unions, workers' education programmes, combating child labour; support to police forces, customs.
- Education and training programmes; decentralisation programmes.

**N.B.** Activities that can be assigned one of the following sector codes **score**, by definition, **principal** objective: public sector financial management, legal and judicial development, strengthening civil society, post-conflict peace-building, elections, human rights monitoring and education, demobilisation, free flow of information.

Table DAC 5a

## Geographical Distribution of Technical Co-operation by Sector

(Official Bilateral Commitments or Gross Disbursements)

521	534	522	535	523	524	525	526	527
<b>SOCIAL INFRASTRUCTURE &amp; SERVICES</b>						<b>ECONOMIC INFRASTRUCTURE &amp; SERVICES</b>		
	<i>of which:</i> BASIC		<i>of which:</i> BASIC	WATER SANITAT. SEWAGE	OTHER SOCIAL INFRA.		TRANSPORT & COMMU- NICATIONS	OTHER ECONOMIC INFRA.
EDUCATION	EDUCATION	HEALTH	HEALTH			ENERGY		

528	529	530	531	532	533
<b>PRODUCTION SECTORS</b>			<b>OTHER AND MULTI- SECTOR</b>	<b>T O T A L</b>	Memo: Gender equality (incl. WID)
INDUSTRY MINING & AGRICULT.	TRADE & CONSTRUCT.	TOURISM			

5a.1 For those reporters unable to report all of their TC transactions to the CRS, Table DAC 5a seeks information on the sectoral allocation of bilateral technical co-operation expenditures (commitments or gross disbursements) for individual aid recipient countries.

5a.2 See Table DAC 5 for the definitions of the sectors to report in each column and of gender equality (including WID). The guidance for reporting the rows is the same as for Tables DAC 2a, 2b, and 3a, except that multilateral transactions are not reported in this table.

## TERMS

### Table DAC 6

#### Bilateral and Multilateral Official Loans by Maturity Periods, Grace Periods and Interest Rates - Commitments

1 PROGRAMME OR AUTHORITY (GROUP INTO ODA (1) AND OOF (2))	2 <u>AMOUNT</u> \$ MILLIONS	3 CODE TYPE(4)	4 NUMBER(3)	5 MATURITY PERIOD  YEARS	6 GRACE PERIOD	7 INTEREST RATE  PER CENT	8 GRANT ELEMENT
--------------------------------------------------------------------	-----------------------------------	----------------------	----------------	--------------------------------------	----------------------	---------------------------------------	-----------------------

6.1 Table DAC 6 is used to report the value, type, maturity periods, grace periods and interest rates of all bilateral loan commitments to developing countries, grouping separately development loans (Table DAC 1, code 110), other official loans (Table DAC 1, code 235 with the exception of grants) and any loans to multilateral organisations (Table DAC 1, code 210). The information in Table DAC 6 is used to calculate average terms parameters and grant element.

6.2 Enter the name of the **agency, programme or authority** extending the loans in column 1 and list individual transactions with their **detailed terms parameters**. Loans with identical terms parameters from the same agency may be grouped and the **number** of loans entered in column 4.

6.3 In some cases terms are related to individual disbursements and are not precisely known at the time of commitment. In this case an estimate should be made and described in a footnote. Information should also be given on any interest waivers or special repayment patterns.

## TYING STATUS

**Table DAC 7b**

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

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

7b.1 Table DAC 7b is used to report the tying status of bilateral ODA commitments. Members have agreed that administrative costs and technical co-operation expenditure should be disregarded in assessing the percentages of tied, partially untied and untied aid. These items should therefore not be included in the data reported in this Table.

#### WHAT TO REPORT IN THE COLUMNS

7b.2 Report commitments of **grants and grant-like contributions** other than technical co-operation and administrative costs in column 071. Report **total loan** commitments other than technical co-operation in column 072. Within that total, report commitments of **investment project aid loans** in column 073. **Total** (column 074) is the sum of grants (column 071) and loans (column 072).

#### WHAT TO REPORT IN THE ROWS

#### **Line 1. DIRECTLY FINANCING IMPORTS, TOTAL (code 100)**

7b.3 The sum of expenditures that directly finance imports that are untied (code 110), partially untied (code 120) or tied (code 130). 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 (see below).

#### **Line 1.a) Untied: Procurement authorised in all OECD countries and substantially all aid recipient countries (code 110)**

7b.4 Bilateral loans or grants whose proceeds are fully and freely available to finance procurement from substantially all aid recipient countries and from OECD countries.

**Line 1.b) Partially untied (code 120)**

7b.5 The sum of codes 121 and 122 below. Procurement limited to:

**Line 1.b)1 Donor and substantially all aid recipient countries (code 121)**

7b.6 Bilateral loans and grants which are tied contractually or in effect<sup>16</sup> to procurement of goods and services from the donor country and from a restricted number of countries, which must include substantially all aid recipient countries.

**Line 1.b)2 Substantially all aid recipient countries (code 122)**

7b.7 Bilateral loans and grants which are tied contractually or in effect to procurement of goods and services in substantially all aid recipient countries, to the exclusion of all other countries including the donor country.

**Line 1.c) Tied (code 130):**

7b.8 The sum of codes 131, 132, 133, 134 and 135, comprising grants and loans tied either contractually or in effect to procurement in one of the following:

**Line 1.c)1 Donor country only (code 131)**

7b.9 In addition to grants and loans tied to procurement in the donor country only, include official subsidies to domestic exporters that are recorded as ODA.

**Line 1.c)2 Donor and specified aid recipient countries (code 132)**

**Line 1.c)3 Specified aid recipient countries (code 133)**

**Line 1.c)4 Specified developed and aid recipient countries (code 134)**

**Line 1.c)5 Other (code 135)**

**Line 2. AID IN KIND (code 200)**

7b.10 Goods which have been purchased in the donor country that are ready for consumption or use on arrival in the recipient country. Thus defined, aid in kind is classified as tied by definition.

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

7b.11 Most (but not all) aid in kind consists of either food aid or emergency and distress relief. However, not all food or emergency aid is necessarily in kind. Amounts to be spent in another country for purchases of goods to be shipped from that country are not classified as aid in kind. Their tying status depends on the nature of the authority under which the purchases are made.

**Line 3. NOT DIRECTLY FINANCING IMPORTS, TOTAL (code 300)**

7b.12 The sum of codes 310, 320, 330 and 340 listed below. Items under this heading are classified as untied by definition.

**Line 3.a) Budget and balance-of-payments support (code 310)**

7b.13 The provision of freely usable foreign exchange to the recipient.

**Line 3.b) Local cost financing (code 320)**

7b.14 Local costs are outlays made to finance the procurement of goods and services on the local market, i.e. 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.

7b.15 Commitments to finance local costs defined as above are classified as untied since the corresponding foreign exchange is available to the recipient economy to purchase imports from whatever source it thinks fit.

**Line 3.c) Action relating to debt (code 330)**

7b.16 Debt reorganisation that, by enabling the recipient to forgo making service payments, makes the corresponding amount of foreign exchange freely available.

**Line 3.d) Other (code 340)**

7b.17 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.

**Line 4. TOTAL BILATERAL COMMITMENTS (code 500)**

7b.18 The sum of codes 510, 520 and 530.

**Line 4.a) Untied contributions (code 510)**

7b.19 The sum of untied directly financing imports (code 110) and not directly financing imports (code 300).

**Line 4.b) Partially untied contributions (code 520)**

7b.20 Partially untied directly financing imports (code 120).

**Line 4.c) Tied contributions (code 530)**

7b.21 The sum of tied directly financing imports (code 130) and aid in kind (code 200).

## TECHNICAL CO-OPERATION

**Table DAC 9**

### Official Sector Technical Co-operation Expenditure and Personnel

901302 DISBURSE- MENTS MILLION US \$	931151	941151	901151	901152 NUMBER OF PERSON / MONTHS
	NUMBER OF PERSONS			
	WOMEN	MEN	TOTAL	

9.1 Table DAC 9 relates to free-standing technical co-operation (see paragraph 38), essentially activities involving the supply of human resources (teachers, volunteers and experts: "technical co-operation personnel"), or action targeted on human resources (education, training, advice). Associated supplies are also classified as technical co-operation.

9.2 Report bilateral **ODA disbursements** to developing countries for technical co-operation by main items of expenditure together with data on the number of persons present during the reporting year (for **women** and **men** separately) and **person-months**.

9.3 "Person-months" may be computed using "total numbers present during the reporting period" and applying an average length of stay but, if data are available, it is preferable to report the actual number of months of presence. The number of persons administering technical co-operation (e.g. persons providing administrative support for the donor's experts) should not be reported.

#### **Line I. STUDENTS AND TRAINEES (code 010)**

9.4 The sum of students (code 020) and trainees (code 030). It includes training in the reporting country, in the student or trainee's country of origin, and in third countries, and covers both stipends and the cost of students and trainees' programmes. A breakdown should be given into students financed in developed (code 021) and developing (code 026) countries.

9.5 Only students and trainees receiving bilateral grants to follow full-time studies or training courses are included, not those attending schools financed by the donor but not receiving individual grants. Also excluded are general subsidies to the education sector and the costs and numbers of "counterparts" receiving on-the-spot training while working with experts. The costs met in respect of students and trainees whose training programmes are more related to cultural than economic or technical development should not be reported here, but included in the amount shown against code 170. Training of police in routine civil policing functions is reportable, but not training in counter-subversion methods, suppression of political dissidence, or intelligence-gathering on political activities.

#### **Line I.a) Students (code 020)**

9.6 Students are defined as nationals of developing countries registered for systematic instruction in private or public institutions of higher education, at both second and third (including postgraduate) levels.

Third level education includes not only universities which grant degrees and diplomas, but also institutions above secondary school level which prepare students for scientific and professional activities, such as higher technical schools, teacher training schools, etc. Contributions for education at secondary vocational schools which do not provide courses qualifying for admission to higher education should not be reported here, but against code 030 (trainees). Official subsidies to private industrial and educational institutions should be included here if they are given for the explicit purpose of assisting such bodies to undertake or arrange programmes for the education of developing country nationals.

9.7 The number of students covered by an amount reported in respect of imputed costs (see Box 9.1), together with the amount concerned, should be included against code 021 and reported also as a memorandum item against code 029. When calculating the total number of students, avoid double counting, as part of the imputed cost computation, students who also receive direct awards or grants.

#### **Box 9.1 Imputed students costs**

1. Indirect ("imputed") costs of tuition in donor countries are eligible for inclusion in ODA 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.

2. 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 aid recipients 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 aid recipients 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.

3. 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.
- 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.
- The number of students in respect of whom imputed costs are entered should be included in the number of persons and person-month data in Table DAC 9 and the corresponding geographical distribution data should be included in Tables DAC 2a and 3a (financial data) and Table DAC 10 (number of persons).

**Line I.b) Trainees (code 030)**

9.8 Trainees are defined as nationals of developing countries receiving mainly non-academic, practical or vocational training (including training at secondary vocational schools which do not provide courses qualifying for admission to higher education), or training through visiting tours and short-term resident training courses, or attendance at *ad hoc* non-academic courses and seminars.

**Line II. TECHNICAL CO-OPERATION PERSONNEL (code 040)**

9.9 The sum of **experts** (code 050), **teachers** (code 055) and **volunteers** (code 060). It should cover direct payments to experts and contributions to public and private bodies for sending experts to developing countries. Supplementation payments by the donor country to experts employed by developing countries or international aid agencies should also be included, as well as the cost to the reporting government of civil servants seconded to developing countries and territories.

9.10 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 III. EQUIPMENT FOR TC ACTIVITIES AND PROJECTS (code 070)**

9.11 This item should *include* contributions for the supply of equipment and materials for training, demonstration and other purposes **directly linked** with technical co-operation activities, such as teaching materials and equipment for schools and training centres; equipment and machinery for model installations, tools and equipment for surveys, pre-investment studies and other field work, etc. The cost of equipment for research institutes and materials such as films, etc., used for cultural activities should be reported against other TC (code 170).

9.12 This item should *exclude* capital expenditures, such as the cost of constructing schools, model installations and other physical facilities, and the financing of heavy machinery and equipment, such as trucks, ships, railway installations, planes, heavy X-ray equipment, etc. Such expenditures, even if they involve or are associated with the provision of experts' services and are provided under the reporting country's "technical co-operation programme", are regarded as investment-related TC for DAC reporting purposes.

**Line IV. OTHER TECHNICAL COOPERATION (code 170)**

9.13 This item covers other forms of TC, mainly research, development-oriented social and cultural programmes, "technical support", contract services, and package-type projects whose ultimate product corresponds dominantly to a form of technical co-operation. It should include direct contributions by the reporting country's government and official agencies and contributions to public and private bodies acting as executing agencies undertaking technical co-operation activities.

9.14 **Research expenditures** covers financing by the official sector, whether in the donor country or elsewhere, of research into the problems of developing countries. This may be either (i) undertaken by an agency or institution whose main purpose is to promote the economic growth or welfare of developing

countries, or (ii) commissioned or approved, and financed or part-financed, by an official body from a general purpose institution with the specific aim of promoting the economic growth or welfare of developing countries. Research undertaken as part of the formulation of aid programmes in central or local government departments or aid agencies is considered as an administrative cost.

9.15 Official **development-oriented social and cultural programmes** whose purpose is to provide basic facilities or training to enhance the social and cultural development of nationals of aid recipients. 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.

**Bilateral total (code 180)**

9.16 The sum of grants and loans for students and trainees (code 010), TC personnel (code 040), equipment (code 070) and other TC (code 170).

**Memo: Technical co-operation loans (code 230)**

9.17 To ensure consistency between the information supplied in different tables, report gross disbursements from **TC loans** under this memo item. Include these amounts against the relevant lines in column 901302.

**Table DAC 10****Geographical Distribution of Technical Co-operation Human Resources**

001      051 <b>STUDENTS</b>		002      052 <b>TRAINEES</b>		004      006      103      007 <b>F T C P E R S O N N E L</b>			
Number of persons	<i>of which:</i> Women	Number of persons	<i>of which:</i> Women	Total FTC	----- <i>of which:</i> -----		TEACHERS
				Number of persons	EXPERTS	Person/ months	Number of persons
					Number of persons	Person/ months	Number of persons

10.1 This table is used to report the geographical distribution of the number of students, trainees and FTC personnel from countries on both Part I and Part II of the DAC List of Aid Recipients. Separate columns are provided to report the number of female students and trainees. The number of TC personnel is further broken down to show the number of experts and the corresponding person-months, and the number of teachers.

10.2 See Table DAC 9 for definitions and more detailed descriptions of what to include under these columns. The guidance for reporting the rows is the same as for Table DAC 5a.

## ANNEX 1: DAC LIST OF AID RECIPIENTS

\*\* For resource flows in 1999 \*\*

Part I: Developing Countries and Territories (Official Development Assistance)					Part II: Countries and Territories in Transition (Official Aid)		
Least Developed Countries	Other Low Income Countries (per capita GNP < \$765 in 1995)	Lower Middle Income Countries and Territories (per capita GNP \$766-\$3035 in 1995)		Upper Middle Income Countries and Territories (per capita GNP \$3036-\$9385 in 1995)	High Income Countries and Territories (per capita GNP > \$9385 in 1995) <sup>1</sup>	Central and Eastern European Countries and New Independent States of the former Soviet Union	More Advanced Developing Countries and Territories
Afghanistan Angola Bangladesh Benin Bhutan Burkina Faso Burundi Cambodia Cape Verde Central African Republic Chad Comoros Congo, Dem. Rep. Djibouti Equatorial Guinea Eritrea Ethiopia Gambia Guinea Guinea-Bissau Haiti Kiribati Laos Lesotho Liberia Madagascar Malawi Maldives Mali Mauritania Mozambique Myanmar Nepal Niger Rwanda Samoa Sao Tome and Principe Sierra Leone Solomon Islands Somalia Sudan Tanzania Togo Tuvalu Uganda Vanuatu Yemen Zambia	*Albania *Armenia *Azerbaijan Bosnia and Herzegovina Cameroon China Congo, Rep. Côte d'Ivoire *Georgia Ghana Guyana Honduras India Kenya *Kyrgyz Rep. Mongolia Nicaragua Nigeria Pakistan Senegal Sri Lanka *Tajikistan Viet Nam Zimbabwe	Algeria Belize Bolivia Botswana Colombia Costa Rica Cuba Dominica Dominican Republic Ecuador Egypt El Salvador Fiji Grenada Guatemala Indonesia Iran Iraq Jamaica Jordan *Kazakhstan Korea, Democratic Republic of Lebanon Macedonia (former Yugoslav Republic) Marshall Islands Micronesia, Federated States *Moldova Morocco Namibia Niue	Palau Islands Palestinian Administered Areas Panama Papua New Guinea Paraguay Peru Philippines St Vincent & Grenadines Suriname Swaziland Syria Thailand Timor Tokelau Tonga Tunisia Turkey *Turkmenistan *Uzbekistan Venezuela Wallis and Futuna Yugoslavia, Federal Republic	Brazil Chile Cook Islands Croatia Gabon Malaysia Mauritius Mayotte Mexico Nauru South Africa St Lucia Trinidad and Tobago Uruguay	▪Aruba <sup>1</sup> ▪French Polynesia <sup>1</sup> ▪Gibraltar <sup>1</sup> Korea, Rep. Of <sup>1</sup> ▪Macao <sup>1</sup> ▪Netherlands Antilles <sup>1</sup> ▪New Caledonia <sup>1</sup> Northern Marianas <sup>1</sup> ▪Virgin Islands (UK) <sup>1</sup>	*Belarus *Bulgaria *Czech Republic *Estonia *Hungary *Latvia *Lithuania *Poland *Romania *Russia *Slovak Republic *Ukraine	Bahamas ▪Bermuda Brunei ▪Cayman Islands Chinese Taipei Cyprus *Falkland Islands ▪Hong Kong, China Israel Kuwait Qatar Singapore United Arab Emirates

\* Central and Eastern European countries and New Independent States of the former Soviet Union (CEECs/NIS)

▪ Territory

1. These countries and territories transferred to Part II on 1 January 2000.

**\*\* For resource flows from 1 January 2000 \*\***

Part I: Developing Countries and Territories (Official Development Assistance)					Part II: Countries and Territories in Transition (Official Aid)		
Least Developed Countries	Other Low Income Countries (per capita GNP < \$760 in 1998)	Lower Middle Income Countries and Territories (per capita GNP \$761-\$3030 in 1998)		Upper Middle Income Countries and Territories (per capita GNP \$3031-\$9360 in 1998)	High Income Countries and Territories (per capita GNP > \$9360 in 1998) <sup>1</sup>	Central and Eastern European Countries and New Independent States of the former Soviet Union	More Advanced Developing Countries and Territories
Afghanistan Angola Bangladesh Benin Bhutan Burkina Faso Burundi Cambodia Cape Verde Central African Republic Chad Comoros Congo, Dem. Rep. Djibouti Equatorial Guinea Eritrea Ethiopia Gambia Guinea Guinea-Bissau Haiti Kiribati Laos Lesotho Liberia Madagascar Malawi Maldives Mali Mauritania Mozambique Myanmar Nepal Niger Rwanda Samoa Sao Tome and Principe Sierra Leone Solomon Islands Somalia Sudan Tanzania Togo Tuvalu Uganda Vanuatu Yemen Zambia	*Armenia *Azerbaijan Cameroon China Congo, Rep. Côte d'Ivoire ▪ East Timor Ghana Honduras India Indonesia Kenya Korea, Democratic Republic *Kyrgyz Rep. *Moldova Mongolia Nicaragua Nigeria Pakistan Senegal *Tajikistan *Turkmenistan Viet Nam Zimbabwe	*Albania Algeria Belize Bolivia Bosnia and Herzegovina Colombia Costa Rica Cuba Dominica Dominican Republic Ecuador Egypt El Salvador Fiji *Georgia Guatemala Guyana Iran Iraq Jamaica Jordan *Kazakhstan Macedonia (former Yugoslav Republic) Marshall Islands Micronesia, Federated States Morocco Namibia Niue	Palestinian Administered Areas Papua New Guinea Paraguay Peru Philippines South Africa Sri Lanka St Vincent & Grenadines Suriname Swaziland Syria Thailand ▪ Tokelau Tonga Tunisia *Uzbekistan ▪ Wallis and Futuna Yugoslavia, Federal Republic	Botswana Brazil Chile Cook Islands Croatia Gabon Grenada Lebanon Malaysia Mauritius ▪ Mayotte Mexico Nauru Palau Islands Panama ▪ St Helena St Lucia Trinidad and Tobago Turkey Uruguay Venezuela  ----- <b>Threshold for World Bank Loan Eligibility (\$5280 in 1998)</b> ----- ▪ Anguilla Antigua and Barbuda Argentina Bahrain Barbados ▪ Montserrat Oman Saudi Arabia Seychelles St Kitts and Nevis ▪ Turks and Caicos Islands	Malta <sup>1</sup> Slovenia <sup>1</sup>	*Belarus *Bulgaria *Czech Republic *Estonia *Hungary *Latvia *Lithuania *Poland *Romania *Russia *Slovak Republic *Ukraine	▪ Aruba Bahamas ▪ Bermuda Brunei ▪ Cayman Islands Chinese Taipei Cyprus ▪ Falkland Islands ▪ French Polynesia ▪ Gibraltar ▪ Hong Kong, China Israel Korea, Rep. Kuwait Libya ▪ Macao ▪ Netherlands Antilles ▪ New Caledonia Northern Marianas Qatar Singapore United Arab Emirates ▪ Virgin Islands (UK)

\* Central and Eastern European countries and New Independent States of the former Soviet Union (CEECs/NIS)

▪ Territory

1. These countries and territories will transfer to Part II on 1 January 2003 unless an exception is agreed.

## ANNEX 2: MAIN INTERNATIONAL ORGANISATIONS

Only contributions to organisations listed in this Annex are reportable as ODA or OA. Consult the Secretariat if you consider that there are any developmental agencies missing from this list.

### I. MAIN INTERNATIONAL ORGANISATIONS

#### OFFICIAL CONTRIBUTIONS TO WHICH MAY BE REPORTED IN WHOLE OR IN PART AS ODA

##### 1. UNITED NATIONS

###### 1.1 UN Agencies, Funds and Commissions

CCD	Convention to Combat Desertification
DLCO-EA	Desert Locust Control Organisation for Eastern Africa
ECA	Economic Commission for Africa
ECLA	Economic Commission for Latin America
ECWA	Economic Commission for Western Asia
ESCAP	Economic and Social Commission for Asia and the Pacific
IAEA	International Atomic Energy Agency (voluntary contributions only)
IFAD	International Fund for Agricultural Development
INSTRAW	International Research and Training Institute for the Advancement of Women
UNAIDS	UN Programme on HIV/AIDS
UNCHS (Habitat)	United Nations Centre for Human Settlements
UNCTAD	United Nations Conference on Trade and Development
UNDCP	United Nations International Drug Control Programme - Voluntary Fund only
UNDHA	United Nations Department of Humanitarian Affairs
UNDP	United Nations Development Programme
UNDRO	United Nations Office of the Disaster Relief Co-ordinator
UNEP	United Nations Environment Programme
UNETPSA	United Nations Educational and Training Programme for Southern Africa
UNFCC	United Nations Framework Convention on Climate Change
UNFPA	United Nations Population Fund
UNFVT	United Nations Foundation for Victims of Torture
UNHCR	United Nations Office of the United Nations High Commissioner for Refugees
UNICEF	United Nations Children's Fund
UNIDO	United Nations Industrial Development Organisation
UNIFEM	United Nations Development Fund for Women
UNITAR	United Nations Institute for Training and Research
UNMAC	United Nations Mine Action Centre
UNOCHA	United Nations Office of Co-ordination of Humanitarian Affairs
UNRISD	United Nations Research Institute for Social Development
UNRWA	United Nations Relief and Works Agency
UNSC	United Nations Staff College
INSIA	United Nations Special Initiative on Africa
UNU	United Nations University (including Endowment Fund)
UNV	United Nations Volunteers

UNVFTC	United Nations Voluntary Fund for Technical Co-operation in the Field of Human Rights
WFC	World Food Council
WFP	World Food Programme
WPC	World Population Conference

## 1.2 UN Administered Funds

A large number of funds are administered by UN operational or specialised agencies. Where these are specifically directed to developing countries or development concerns they should be reported in full as ODA, even where they come under the aegis of an organisation listed in Section 1.3 below. In case of doubt, Members should consult the Secretariat.

## 1.3 Other UN (Contributions Reportable in Part)

FAO	52.8%	Food and Agricultural Organisation
ILO	15.4%	International Labour Organisation
ITU	17.5%	International Telecommunications Union
UNESCO	25.0%	United Nations Educational, Scientific and Cultural Organisation
UNO	11.5%	United Nations Organisation
UPU	9.3%	Universal Postal Union
WHO	75.4%	World Health Organisation
WIPO	30.0%	World Intellectual Property Organisation
WMO	3.3%	World Meteorological Organisation

## 2. EUROPEAN COMMISSION

EC	European Commission - Budget: Development
ECHO	European Commission Humanitarian Office
EDF	European Development Fund
EIB	European Investment Bank (interest subsidies only)

## 3. INTERNATIONAL MONETARY FUND, WORLD BANK AND WORLD TRADE ORGANISATION

### 3.1 International Monetary Fund

IMF Trust Fund	International Monetary Fund Trust Fund
IMF - Adm. Acct.	International Monetary Fund - Administered Account
IMF - ESAF	International Monetary Fund - Enhanced Structural Adjustment Facility

### 3.2 World Bank Group

IBRD	International Bank for Reconstruction and Development
IDA	International Development Association
IDA - HIPC	International Development Association - Heavily Indebted Poor Countries Debt Initiative Trust Fund
IFC	International Finance Corporation
MIGA	Multilateral Investment Guarantee Agency

### 3.3 World Trade Organisation

WTO - ITC	World Trade Organisation - International Trade Centre
WTO - LAC	World Trade Organisation - Law Advisory Centre

**4. REGIONAL DEVELOPMENT BANKS**

Afr. Solidarity Fund	African Solidarity Fund
Afr.DB	African Development Bank (Ordinary Capital and Special Fund)
AsDB	Asian Development Bank (Ordinary Capital and Special Fund)
CABEI	Central American Bank for Economic Integration
CAF	Andean Development Corporation
CDB	Caribbean Development Bank
ECCB	East Caribbean Central Bank
IDB	Inter-American Development Bank (Ordinary Capital and Special Fund)
NDF	Nordic Development Fund

**5. OTHER MULTILATERAL INSTITUTIONS**

ACCT	Agency for Cultural and Technical Co-operation
APO	Asian Productivity Organisation
ASEAN	Association of South East Asian Nations: Economic Co-operation
ASEAN (CF)	ASEAN Cultural Fund
AVRDC	Asian Vegetable Research and Development Centre
CAMES	African and Malagasy Council for Higher Education
CAPAM	Commonwealth Agency for Public Administration and Management
CEC	Caribbean Epidemiology Centre
CF	Commonwealth Foundation
CFTC	Commonwealth Fund for Technical Co-operation
CGIAR (IARC)	Consultative Group on International Agricultural Research
CI	Commonwealth Institute
CIAT	International Centre for Tropical Agriculture
CIHEAM	International Centre for Advanced Mediterranean Agronomic Studies
CIP	International Potato Centre
CITES	Convention on International Trade in Endangered Species of Wild Flora and Fauna
CLAS	Commonwealth Legal Advisory Service
CMDF	Commonwealth Media Development Fund
COL	Commonwealth of Learning
CPTA	Colombo Plan Technical Assistance
CPTM	Commonwealth Partnership for Technical Management
CS	Club du Sahel
CSC	Commonwealth Scientific Council
CSSO	Commonwealth Small States Office
CTIAF	Commonwealth Trade and Investment Access Facility
CYP	Commonwealth Youth Programme
ENDA	Environmental Development Action in the Third World
EPPO	European and Mediterranean Plant Protection Organisation
EROPA	Eastern-Regional Organisation of Public Administration
FASTPED	INTERPOL Fund for Aid and Technical Assistance to Developing Countries
FFA	South Pacific Forum Fisheries Agency
FFTC	Food and Fertiliser Technology Centre
FIT	Foundation for International Training
GEF	Global Environment Facility (75 per cent of contributions reportable as ODA)
IAI	International African Institute
IAII	Inter-American Indian Institute
IBE	International Bureau of Education -- International Educational Reporting System (IERS)
ICAC	International Cotton Advisory Committee
ICARDA	International Centre for Agricultural Research in Dry Areas
ICCIDD	International Council for the Control of Iodine Deficiency Disorders
ICDDR,B	International Centre for Diarrhoeal Research, Bangladesh

ICIPE	International Centre of Insect Physiology and Ecology
ICRAF	International Council for Research in Agro-Forestry
ICRISAT	International Crop Research for Semi-Arid Tropics
IDLI	International Development Law Institute
IIC	International Institute for Cotton
IICA	Inter-American Institute for Co-operation on Agriculture
IITA	International Institute of Tropical Agriculture
ILCA	International Livestock Centre for Africa
ILRAD	International Laboratory for Research on Animal Diseases
IOC	Intergovernmental Oceanographic Commission
IOM	International Organisation for Migration
IPCC	Intergovernmental Panel on Climate Change
IPFC	Indo-Pacific Fisheries Commission
IRRI	International Rice Research Institute
ISTA	International Seed Testing Association
IUCN	International Union for the Conservation of Nature and Natural Resources (World Conservation Union)
IVI	International Vaccine Institute (core budget contributions only)
Montreal Protocol	Trust Fund of the Montreal Protocol on Substances that Deplete the Ozone Layer
OAS	Organisation of American States
OAU	Organisation for African Unity
OECD	Organisation for Economic Co-operation and Development (Contributions to special funds for Technical Co-operation Activities Only)
PAHO	Pan-American Health Organisation
PAIGH	Pan-American Institute of Geography and History
PARCA	Pan-American Railway Congress Association
RN	Relief Net
SATCC	Southern African Transport and Communications Commission
SCAAP	(Colombo Plan) Special Commonwealth African Assistance Programme
SEAFDC	South East Asian Fisheries Development Centre
SEAMEO	South East Asian Ministers of Education
SPC	South Pacific Commission
SPFS	South Pacific Forum Secretariat
SPREP	South Pacific Regional Environment Programme
UNPU	Unrepresented Nations and Peoples' Organisation
USP	University of the South Pacific
WARDA	West Africa Rice Development Association
WMU	World Maritime University

## II. MAIN INTERNATIONAL NON-GOVERNMENTAL ORGANISATIONS

### OFFICIAL CONTRIBUTIONS TO WHICH MAY BE REPORTED AS (BILATERAL) ODA

AGID	Association of Geoscientists for International Development
CLASCO	Latin American Council for Social Sciences
CODESRIA	Council for the Development of Economic and Social Research in Africa
ICIPE	International Centre for Insect Physiology and Ecology
ICRA	International Catholic Rural Association
ICRC	International Committee of the Red Cross
IFSNS	International Federation of Settlements and Neighbourhood Centres
IPPF	International Planned Parenthood Federation
ISC	International Seismological Centre
IUAT	International Union Against Tuberculosis
IUEF	International University Exchange Fund -- IUEF Stip. in Africa and Latin America
PAID	Pan-African Institute for Development
TI	Transparency International
WUS	World University Service

**III. MAIN INTERNATIONAL ORGANISATIONS  
OFFICIAL CONTRIBUTIONS TO WHICH MAY BE REPORTED IN WHOLE OR IN PART AS OA**

**1. EUROPEAN COMMISSION**

PHARE	Assistance for Economic Restructuring in the Countries of Central and Eastern Europe
TACIS	Technical Assistance to the Commonwealth of New Independent States

**2. OTHER MULTILATERAL INSTITUTIONS**

EBRD	European Bank for Reconstruction and Development
GEF	Global Environment Facility (25 per cent of contributions reportable as OA)

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

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

A3.1. The financial data reported in the DAC Questionnaire on items entering a Member's balance-of-payments statistics should as a rule be reconcilable with the balance-of-payments data it submits annually to the IMF and to the OECD. Accordingly, balance-of-payments concepts and definitions should be used wherever possible for these items unless there are strong reasons for not doing so.

A3.2. In conformity with balance-of-payments practice, only "long-term" capital transactions are counted, i.e. (i) grants and (ii) loans with an original maturity exceeding one year. Loans with a maturity of one year or less are not reportable in DAC statistics.

#### Development-related internal transactions reportable

A3.3. Information is also collected on official support to development-related transactions of the private sector within the donor country (see paragraph 31).

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

A3.4. Members have agreed to exclude from DAC statistics the following items, which are normally included in balance-of-payments recording:

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

Grants, official loans, or credits (guaranteed or not) for the supply or financing of military equipment or services, including the direct participation in military expenditures and other contributions linked to a specific defence effort<sup>17</sup>. Training of military personnel, even in non-military matters such as civil engineering, surveying, or human rights law, is not reportable as ODA. Only the additional costs of military personnel delivering humanitarian aid is included in ODA, not their regular salaries and expenses. The use of military personnel to control civil disobedience, even in emergency situations, is not reportable as ODA. Forgiveness of military debt may be reported as OOF.

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

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

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

*iii) Transfers by private individuals*

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

**Special treatment of certain items**

A3.5. For certain services and activities in favour of aid recipients, for which the IMF Balance-of-Payments Manual<sup>18</sup> does not give a ruling, the following treatment is adopted:

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

Transactions to or through non-operational subsidiaries should where possible be treated as if they had been undertaken by the parent operational company or companies<sup>19</sup>.

*ii) Technical co-operation by commercial enterprises*

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

*iii) Development related outlays within the donor country*

Imputed costs for students from aid recipients in non-fee-charging educational systems, or where fees do not cover the cost of training, may, under certain conditions (see Box 9.1), be reportable as technical co-operation grants. Other ODA-reportable outlays within the donor country include support to NGOs and development awareness programmes (see paragraphs 1.23 to 1.25), refugee costs (see paragraph 1.16f) and administrative costs (see paragraph 1.26f).

*iv) Interest subsidies*

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

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

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18. 5th edition, 1993.

19. This corresponds to balance-of-payments reporting principles but assumes special importance for reporting flows to aid recipients.

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

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

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

- i) The loan or credit has been screened by the aid authorities to ascertain its potential development effectiveness. As a minimum, it should be in conformity with the DAC Guiding Principles for Associated Financing and Tied and Partially Untied Official Development Assistance<sup>20</sup>.
- ii) Where an interest subsidy allows a loan to meet the tied aid financing provisions of the OECD Arrangement, but still leaves its grant element below 25 per cent recalculated at a discount rate of 10 per cent, the interest subsidy should be classified as an other official flow (OOF).
- iii) Where a tied "pre-blended" transaction is considered to be subject to the DAC Guiding Principles for Associated Financing and Tied and Partially Untied Official Development Assistance on the grounds that it is an associated financing transaction, points (i) and (ii) above determine whether it has an ODA component.
- iv) Subsidies to bring the interest rate on loans and credits from private sources down to the market-related minimum interest rates specified from time to time in the OECD Arrangement are classified as OOF.

*c) Interest subsidies to multilateral organisations*

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

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

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

*v) Capital subscriptions to multilateral agencies*

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

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

#### ANNEX 4: CORRESPONDENCES BETWEEN THE DAC TABLES

This Annex should be used to check the consistency between the different tables. The Annex shows, for each DAC Table, rows and columns where the value shown in at least one data cell needs to agree with that in a data cell in another table. Correspondences required within a table are not indicated in this Annex, as formulae already exist within the spreadsheets provided.

The data cells are identified in the following format:

Table name: row code (or name), column code

For example, bilateral ODA commitments shown at row 015, column 115 in Table DAC 1, must agree with:

- **DAC3a: Bil. tot. P1, 305:** the row on Table DAC 3a for total bilateral ODA to Part I countries (P1), and the column showing total commitments (305).
- **DAC5: Tot. bil., 528:** the row on Table DAC 5 for total bilateral commitments, and the column containing total ODA (528).
- **DAC7b: 500, 074 + DAC3a: Bil. tot. P1, 306 + DAC1: 820, 115:** the row and column on Table DAC 7b for total bilateral commitments (row 500, column 074) plus the row for total bilateral ODA to Part I countries and the column showing total TC commitments (306) reported on Table DAC 3a plus administrative costs on Table DAC 1 (row 820, column 115).

**TABLE DAC 1**  
**Disbursements and Commitments of Official and Private Flows**  
 For flows to countries on Part I of the DAC List only (except section VI)

Million US dollars Type of transaction	112	113	DISBURSEMENTS		115 COMMITMENTS Amounts Agreed	
			Amounts Extended	Amounts Received		Net Amounts
(-)						
<b>I. OFFICIAL DEVELOPMENT ASSISTANCE (I.A + I.B)</b>	<b>010</b>			DAC2a: Tot. bil.+mul. P1, 205+215	DAC2a: Tot. bil.+mul. P1, 206	DAC3a: Tot. bil.+mul. P1, 305
<b>I.A. Bilateral Official Development Assistance (I.A.1+I.A.2)</b>	<b>015</b>			DAC2a: Bil. tot. P1, 205+215	DAC2a: Bil. tot. P1, 206	DAC3a: Bil. tot. P1, 305 DAC5: Tot. bil., 528 DAC7b: 500, 074 + DAC3a: Bil. tot. P1, 306 + DAC1: 820, 115
1. Bilateral grants, total (1.1 to 1.12)	020				DAC2a: Bil. tot. P1, 201	DAC3a: Bil. tot. P1, 301 DAC5: Tot. bil., 529 DAC7b: 500, 071 + DAC1: 050, 115 + 820, 115
1.2 Technical co-operation	050		////////////////////		DAC2a: Bil. tot. P1, 207 less DAC9: 230, 901302	DAC3a: Bil. tot. P1, 306 less any TC loans DAC5: Tot. bil., 524 less any TC loans DAC5a: Bil. tot. P1, 532 less any TC loans <i>Excluded from DAC7b</i>
1.3 ODA grants in Associated Financing packages	107		////////////////////			
of which: Interest subsidies	108		////////////////////		DAC2a: Bil. tot. P1, 208	DAC3a: Bil. tot. P1, 308
1.4 Developmental food aid	060		////////////////////		DAC2a: Bil. tot. P1, 213 less DAC1: 135, 112	DAC5: 520, 529
1.5 Emergency and distress relief	070		////////////////////		DAC2a: Bil. tot. P1, 216	DAC5: 700, 529
of which: - Relief food aid	062		////////////////////			DAC5: 710, 529
1.6 Debt forgiveness, total (incl. forgiven interest) (a + b + c)	075		////////////////////		DAC2a: Bil. tot. P1, 212	DAC5: 600, 529 less DAC1: 094, 115 DAC7b: 330, 071 less DAC1: 094, 115
1.7 Other action on debt (a + b + c + d)	094		////////////////////			DAC5: 600, 529 less DAC1: 075, 115 DAC7b: 330, 071 less DAC1: 075, 115
1.8 General (core) support to national NGOs	077		////////////////////			
1.9 General (core) support to international NGOs	076		////////////////////			DAC5: 920, 529

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**TABLE DAC 1**  
**Disbursements and Commitments of Official and Private Flows**  
 For flows to countries on Part I of the DAC List only (except section VI)

Million US dollars Type of transaction	DISBURSEMENTS			115 COMMITMENTS Amounts Agreed
	112 Amounts Extended	113 Amounts Received	114 Net Amounts	
(-)				
1.11 Administrative costs not included elsewhere	820	////////////////////	DAC2a: "of which: Admin. costs", 206	DAC3a: "of which: Admin. costs", 305 DAC5: 910, 529 <i>Excluded from DAC7b</i>
1.12 Other (including recoveries)	080		DAC2a: 110, 201	
2. Non-grant bilateral ODA (2.1+2.2+2.3+2.4)	110	DAC2a: Bil. tot. P1, 204	DAC2a: Bil. tot. P1, 205+215	DAC2a: Bil. tot. P1, 218 DAC3a: Bil. tot. P1, 304 DAC5: Tot. bil., 528 less 529 DAC7b: 500, 072 + any TC loans
2.1 Loans by government or official agencies (total) (a+b+c)	131			
a) Food aid loans	135	DAC2a: Bil. tot. P1, 213 less DAC1: 060, 114		DAC5: 520, 528 less 520, 529
b) Rescheduling, total (b.i + b.ii)	140	DAC2a: Bil. tot. P1, 214		DAC5: 600, 528 less 600, 529 DAC7b: 330, 072
c) Other lending	130			
2.2 Acquisition of equity (total)	170		DAC2a: Bil. tot. P1, 217	
2.3 Other	175			
2.4 Offsetting entry for debt forgiveness	101	////////////////////	DAC2a: Bil. tot. P1, 215	////////////////////
<i>Memo: - Interest received</i>	785	////////////////////		DAC2a: Bil. tot. //////////////////////
<i>Memo: - Offsetting entry for forgiven Interest</i>	801	////////////////////		P1, 209 ////////////////////
<b>I.B. Multilateral Official Development Assistance (I.B.1+I.B.2)</b>	<b>180</b>		DAC2a: Mul. tot. P1, 205	DAC2a: Mul. tot. P1, 206 DAC3a: Mul. tot. P1, 305
1. Grants and capital subscriptions, total (1.1 to 1.8)	186		DAC2a: 111, 206	DAC2a: Mul. tot. P1, 201+210 DAC3a: Mul. tot. P1, 301+310
To: 1.1 UN agencies	190	DAC2a: 992, 201+210		DAC3a: 992, 301+310
1.2 EC	195	DAC2a: 918+917+919, 201+210		DAC3a: 918+917+919, 301+310
1.3 IDA	550	DAC2a: 905, 201+210		DAC3a: 905, 301+310
1.4 Other World Bank (IBRD,IFC,MIGA)	545	DAC2a: 901+903+902, 201+210		DAC3a: 901+903+902, 301+310
1.5 Regional development banks	561	DAC2a: Tot.reg.banks, 201+210		DAC3a: Tot.reg.banks, 301+310
1.6 Global Environment Facility (75%)	211	DAC2a: 811, 201+210		DAC3a: 811, 301+310
1.7 Montreal Protocol	212	DAC2a: 812, 201+210		DAC3a: 812, 301+310
1.8 Other agencies	200	DAC2a: 988+907+989 less (811+812), 201+210		DAC3a: 988+907+989 less (811+812), 301+310
2. Concessional lending to multilat. agencies	210	DAC2a: Mul. tot. P1, 204	DAC2a: Mul. tot. P1, 205	DAC2a: Mul. tot. P1, 218 DAC3a: Mul. tot. P1, 304

**TABLE DAC 1**  
**Disbursements and Commitments of Official and Private Flows**  
 For flows to countries on Part I of the DAC List only (except section VI)

Million US dollars Type of transaction	112		113		114	115
	<b>DISBURSEMENTS</b>					
	Amounts Extended	Amounts Received	Net Amounts	<b>COMMIT- MENTS</b> Amounts Agreed		
	(-)					
<i>Memo: - Food aid through UN</i>	220	////		DAC2a: 992, 213 &/or 216		
<i>Memo: - Food aid through EC</i>	225	////		DAC2a: 918+917+919, 213 &/or 216		
<i>Memo: - Interest received</i>	790	////		DAC2a: Mul. tot. P1, 209		
<b>II. OTHER OFFICIAL FLOWS (II.A+II.B)</b>	<b>230</b>	DAC2b: Tot. bil.+mul. P1, 201+202+204	DAC2b: Tot. bil.+mul. P1, 203+205+215	DAC2b: Tot. bil.+mul. P1, 206		
<b>II.A. Other Official Bilateral Flows (A.1+A.2+A.3+A.4+A.5)</b>	<b>235</b>	DAC2b: Bil. tot. P1, 201+202+204	DAC2b: Bil. tot. P1, 203+205+215	DAC2b: Bil. tot. P1, 206	DAC5: Tot. bil., 530	
1. Export-related transactions (1.1 + 1.2 + 1.3)	240	DAC2b: Bil. tot. P1, 202	DAC2b: Bil. tot. P1, 203	DAC2b: Bil. tot. P1, 202+203		
1.1 Official export credits to developing countries	265	DAC2b: Bil. sub-tot. P1 (geographically allocated), 202	DAC2b: Bil. sub-tot. P1 (geographically allocated), 203	DAC2b: Bil. sub-tot. P1 (geographically allocated), 202+203		
1.2 Loans to national private exporters	270	DAC2b: 212, 202	DAC2b: 212, 203	DAC2b: 212, 206 less 212, 201 Deduct from DAC4 at 212, 420		
1.3 Interest subsidies to national private exporters	271			DAC2b: 212, 201		
2. Investment-related transactions (2.1 + 2.2)	294					
2.1 With developing countries	291					
of which: Joint ventures	292					
of which: - Loans	293					
- Acquisition of equity	280			DAC2b: Bil. tot. P1, 217 less DAC1: 299, 114		
2.2 With residents (a + b)	287			DAC2b: 220, 206 Deduct from DAC4 at 220, 405 and 220, 420		
a) Loans to national private investors	285	DAC2b: 220, 204	DAC2b: 220, 205			
b) Subsidies to national private investors	286			DAC2b: 220, 201		
3. Rescheduling, total (3.1 + 3.2)	300				DAC5: 600, 530 less any grants for forgiveness of military debt included in DAC1: 298, 115	
4. Other bilateral securities and claims (4.1+4.2)	295					
4.1 Other acquisition of equity	299			DAC2b: Bil. tot. P1, 217 less DAC1: 280, 114		
4.2 Other claims and grants	298					
5. Offsetting entry for debt relief	102	////		DAC2b: Bil. tot. P1, 215	////	
<b>II.B. Transactions with Multilateral Agencies at Market Terms (II.B.1 + II.B.2)</b>	<b>325</b>	DAC2b: Mul. tot. P1, 201+204	DAC2b: Mul. tot. P1, 205	DAC2b: Mul. tot. P1, 206		

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TABLE DAC 1

## Disbursements and Commitments of Official and Private Flows

For flows to countries on Part I of the DAC List only (except section VI)

Million US dollars Type of transaction	112		113		114	115
	DISBURSEMENTS					
	Amounts Extended		Amounts Received		Net Amounts	Amounts Agreed
	(-)					
<i>Memo: - Interest received on OOF, total (bilat.+multilat.)</i>	795	////			DAC2b: Tot. bil.+mul. P1, 207 less DAC1: 786, 114	////
- Bilateral	800	////			DAC2b: Bil. tot. P1, 207 less DAC1: 786, 114	////
- Multilateral	805	////			DAC2b: Mul. tot. P1, 207	////
<i>Memo: - Offsetting entry for forgiven interest</i>	786	////			DAC2b: Bil. tot. P1, 207 less DAC1: 800, 114	////
<b>III. PRIVATE FLOWS AT MARKET TERMS (RESIDENCE BASIS), TOTAL (III.A + III.B)</b>	<b>330</b>				DAC4: Tot. bil.+mul. P1, 420	////
<b>III.A. Bilateral Private Flows (III.A.1 + III.A.2 + III.A.3)</b>	<b>332</b>				DAC4: Bil. tot. P1, 420	////
1. Direct investment (1.1 + 1.2)	340				DAC4: Bil. tot. P1, 405	////
2. Other securities and claims (2.1 + 2.2)	353				DAC4: Bil. tot. P1, 418+417	////
2.1 Total banks (long-term) (a + b + c)	384				DAC4: Bil. tot. P1, 418	////
a) Bonds	751					////
b) Export credits	752				DAC4: Bil. tot. P1, 416	////
c) Other bank	753					////
2.2 Non-banks (a + b + c + d)	386				DAC4: Bil. tot. P1, 417	////
a) Guaranteed export credits	756	DAC4: Bil. tot. P1, 408	DAC4: Bil. tot. P1, 409		DAC4: Bil. tot. P1, 410	////
b) Non-guaranteed portions of guaranteed export cred.	761					////
c) Bonds	388				DAC4: Bil. tot. P1, 407	////
d) Other securities (incl. equities)	389					////
3. Offsetting entry for debt relief	103	////			DAC4: Bil. tot. P1, 419	////
<b>III.B. Multilateral Private Flows (III.B.1 + III.B.2)</b>	<b>359</b>				DAC4: Mul. tot. P1, 420	////
<b>IV. NET GRANTS BY NON-GOVERNMENTAL ORGANISATIONS (NGOs)</b>	<b>415</b>		////			////
derived as: 1. Gross outflow from NGOs	425		////		DAC4: Tot. bil.+mul. P1, 425	////
less 2. Support received from official sector (code 077 above)	420	////	////			////
<b>VI. PART II AGGREGATES, TOTAL OFFICIAL AND PRIVATE FLOWS</b>	<b>899</b>					
1. Official Aid (bilateral + multilateral)	810			DAC2a: Tot. bil.+mul. P2, 205+215	DAC2a: Tot. bil.+mul. P2, 206	DAC3a: Tot. bil.+mul. P2, 305
2. Other Official Flows (bilateral + multilateral)	830	DAC2b: Tot. bil.+mul. P2, 201+202+204	DAC2b: Tot. bil.+mul. P2, 203+205+215		DAC2b: Tot. bil.+mul. P2, 206	
3. Private flows at market terms (bilateral + multilateral)	833				DAC4: Tot. bil.+mul. P2, 420	
4. Net grants by NGOs	845	////	////			

**TABLE DAC 2a**  
**Destination of Official Development Assistance and Official Aid - Disbursements**

Recipient	201	212	208	210	204	214	205	215	218	217	206	207	213	216	209	
	Grants	---- of which: ---- Debt for- Ass.fin. giveness interest (Prin.+int.) subsidies		Capital subscrip- tions	Loans & other long-term capital							TOTAL NET DISBURSE- MENTS	----- of which: ----- Technical Develop- cooperation mental Emergency aid			Interest received
					Extended	of which: Rescheduled debt	Received excl.offsetting debt relief	Offsetting entries for debt relief	Total Net	of which: Equity investment						
(-) (-) (-)																
<b>Part I countries</b>																
Recoveries on grants	110										DAC1: 080, 113					
Bilateral, Total Part I countries		DAC1: 020, 114	DAC1: 075, 114	DAC1: 108, 114		DAC1: 110, 112	DAC1: 140, 112	DAC1: 131,113 +170,113 +175,113	DAC1: 101, 114	DAC1: 110, 114	DAC1: 170, 114	DAC1: 015, 114	DAC1: 050, 114 + DAC9: 230, 901302 DAC9: 180, 901302	DAC1: 060,114 +135,112	DAC1: 070, 114	DAC1: 785,114 +801,114
of which: Administrative costs												DAC1: 820, 114				
Recoveries on grants & capital subscriptions	111										DAC1: 186, 113					
Multilateral, Total Part I countries					DAC1: 210, 112		DAC1: 210, 113		DAC1: 210, 114		DAC1: 180, 114				DAC1: 790, 114	
Total bilat.+multilat., Part I countries											DAC1: 010, 114					
<b>Part II countries</b>																
Total bilat.+multilat., Part II countries											DAC1: 810, 114					

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

Million US dollars	201	202	203	204	205	215	206	217	207	
Recipient	Grants	<u>Official export cred.</u>	<u>Official export cred.</u>	<u>Other long-term</u>	<u>Other long-term</u>	<u>Offsetting entries for debt relief</u>	<u>TOTAL NET</u>	<u>of which: Equity investment</u>	<u>Interest received</u>	
		Amount extended	Amount received	Amount extended	(excl. offsetting debt relief) Amount received					
			(-)		(-)	(-)			(-)	
<b>Part I countries</b>										
Bilateral, sub-total Part I countries		DAC1: 265,112	DAC1: 265,113	DAC1: 291,112 +300,112 +295,112	DAC1: 291,113 +300,113 +295,113		DAC1: 265,114 +291,114 +300,114 +295,114 +102,114			
Supporting funds to private sector, total (for Part I countries)						////////////////////		////////////////////		
<i>of which for:</i>										
Export credits	212	DAC1: 271,114	DAC1: 270,112	////////////////////	////////////////////	////////////////////	DAC1: 270,114 +271,114	////////////////////		
Direct investment	220	DAC1: 286,114	////////////////////	////////////////////	DAC1: 285,112	DAC1: 285,113	////////////////////	DAC1: 287,114	////////////////////	
Bilateral, Total Part I countries		DAC1: 240,112	DAC1: 240,113	DAC1: 294,112 +300,112 +295,112	DAC1: 294,113 +300,113 +295,113	DAC1: 102,114	DAC1: 235,114	DAC1: 280,114 +299,114	DAC1: 800,114 +786,114	
Multilateral, Total Part I countries		////////////////////	////////////////////		DAC1: 325,113	////////////////////	DAC1: 325,114	////////////////////	DAC1: 805,114	
Total bilat.+multilat., Part I countries							DAC1: 230,114		DAC1: 795,114 +786,114	
<b>Part II countries</b>										
Total bilat.+multilat., Part II countries							DAC1: 830,114			

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

Million US dollars	301	308 <i>of which:</i> Ass.fin. interest subsidies	310 <b>Capital subscrip- tions</b>	304 <b>Loans and other long-term capital</b>	305	306 <i>of which:</i> Technical cooperation
Recipient	Grants				TOTAL	
<b>Part I countries</b>						
Bilateral, Total Part I countries	DAC1: 020, 115			DAC1: 110, 115	DAC1: 015, 115	DAC1: 050, 115 + any TC loans
	DAC5: Tot. bil., 529				DAC5: Tot. bil., 528	DAC5: Tot. bil., 524
	DAC7b: 500,071 less DAC1: 050,115 less 820,115	DAC1: 108, 115	////////////////	DAC5: Tot. bil., 528 less 529	DAC7b: 500,074 less DAC3a: Bil. tot. P1, 306 less DAC1: 820,115	DAC5a: Bil. tot. P1, 532  <i>Excluded from DAC7b</i>
<i>of which: Administrative costs</i>					DAC1: 820, 115 DAC5: 910, 529 <i>Excluded from DAC7b</i>	////////////////
Multilateral, Total Part I countries			////////////////	DAC1: 210, 115	DAC1: 180, 115	////////////////
Total bilat.+multilat., Part I countries					DAC1: 010, 115	
<b>Part II countries</b>						
Bilateral, Total Part II countries			////////////////			DAC5a: Bil. tot. P2, 532
Multilateral, Total Part II countries			////////////////			////////////////
Total bilat.+multilat., Part II countries					DAC1: 810, 115	



**TABLE DAC 5**  
**Official Bilateral Commitments (or Gross Disbursements) by Sector of Destination**  
 For flows to countries on Part I of the DAC List only

Million US dollars										
Type of resource flow  Major purpose / Sector of destination		521	522	523	527	524	528	529	530	
		OFFICIAL DEVELOPMENT ASSISTANCE								OTHER OFFICIAL FLOWS
		RESOURCE PROVISION				TECH.	TOTAL	of which:		
		Investment projects	Programme aid	Structural adjustment	Other, incl. commodities & supplies	COOP.	ODA	GRANTS		
<b>TOTAL SECTOR ALLOCABLE (100+200+300+400)</b>	450									
<b>COMMODITY AID AND GENERAL PROGRAMME ASSISTANCE (510 to 530)</b>	500	////		////		////				
Structural Adjustment Assist. w/World Bank/IMF	510	////		////		////				
Developmental food aid	520	////	////	////		////	DAC1: 060,115 + 135,115	DAC1: 060,115		
Other general programme & commodity assist.	530	////		////		////				
<b>ACTION RELATING TO DEBT</b>	600	////	////	////		////	DAC1: 075,115 +094,115 +140,115	DAC1: 075,115 +094,115	DAC1: 300,115 + grants for forgiveness of military debt included in DAC1: 298,115	
							DAC7b: 330,074	DAC7b: 330,071		
<b>EMERGENCY ASSISTANCE (710+720)</b>	700	////	////	////		////		DAC1: 070,115	////	
Relief food aid	710	////	////	////		////		DAC1: 062,115	////	
Other emergency and distress relief	720	////	////	////		////		DAC1: 070,115 less 062,115	////	
<b>ADMINISTRATIVE COSTS OF DONORS</b>	910	////	////	////		////	Excluded from DAC7b	DAC1: 820,115 DAC3a: "of which: Admin. costs", 305	////	
<b>SUPPORT TO NON-GOVERNMENTAL ORG.</b>	920	////	////	////		////		DAC1: 077,115 +076,115	////	
<b>UNALLOCATED / UNSPECIFIED</b>	998	////	////	////		////				
<b>TOTAL BILATERAL (450+500+600+700+910+920+998)</b>						DAC1: 050,115 + any TC loans	DAC1: 015,115	DAC1: 020,115	DAC1: 235,115	
						DAC3a: Bil. tot. P1, 306	DAC3a: Bil. tot. P1, 305	DAC3a: Bil. tot. P1, 301		
						DAC5a: Bil. tot. P1, 532	DAC7b: 500,074 + DAC3a: Bil. tot. P1, 306 +	DAC7b: 500,071 + DAC1: 050,115 +		
						Excluded from DAC7b	DAC1: 820,115	820,115		

**TABLE DAC 5a**  
**Geographical Distribution of Technical Co-operation by Sector**  
**Official Bilateral Commitments (or Gross Disbursements)**

Million US dollars	532
Recipient	<b>TOTAL</b>
<b><u>Part I countries</u></b>	
Bilateral, Total Part I countries	DAC1: 050, 115 + any TC loans <hr/> DAC3a: Bil. tot. P1, 306 <hr/> DAC5: Tot. bil., 524 <hr/> <i>Excluded                  from                  DAC7b</i>
<b><u>Part II countries</u></b>	
Bilateral, Total Part II countries	DAC3a: Bil. tot. P2, 306

**TABLE DAC 6**  
**Bilateral and Multilateral Official Loans**  
**by Maturity Periods, Grace Periods, and Interest Rates - Commitments**

For flows to countries on Part I of the DAC List only

1 Programme or Authority (Group into ODA (1) and OOF (2))	2 Amount \$ Millions	3 Code Type(4)	4 Number(3)	5		6		7	8
				Maturity Period	Grace Period	Interest Rate	Grant Element		
				Years		Percent			
<b>Sub-total ODA (1)</b>	DAC1: 110,115 +210,115								
	DAC3a: Tot. bil.+mul. P1, 304								
<b>Sub-total OOF (2)</b>	DAC1: 235,115 +325,115 excluding grants								
<b>TOTAL</b>		////////////////		////////////////	////////////////	////////////////	////////////////	////////////////	////////////////

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

For flows to countries on Part I of the DAC List only

Million US dollars Type of Transaction	071 Grants & grant-like contrib.	072 073 Loans		074 TOTAL
		Total	of which: Project Ass.	
<b>3. NOT DIRECTLY FINANCING IMPORTS, TOTAL</b>	300			
c) Action relating to debt	330	DAC1: 075,115 +094,115	DAC1: 140, 115	DAC1: 075,115 +094,115 +140,115 DAC5: 600, 528
<b>4. TOTAL BILATERAL COMMITMENTS (1)</b>	<b>500</b>	DAC1: 020,115 less 050,115 less 820,115	DAC1: 110, 115 less any TC loans	DAC1: 015,115 less 820,115 less DAC3a: Bil. tot. P1, 306 DAC5: Tot. bil. 528 less DAC3a: Tot. bil. P1, 306 less DAC1: 820,115

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

**TABLE DAC 9****Official Sector Technical Co-operation Expenditure and Personnel**

For flows to countries on Part I of the DAC List only

	901302 Disburse- ments Million US\$	931151 941151 901151 Number of persons			901152 Number of person/ months
		Women	Men	Total	
<b>I. STUDENTS AND TRAINEES</b>	010				
A) STUDENTS: TOTAL	020		DAC10: Bil. tot. P1, 051		DAC10: Bil. tot. P1, 001
B) TRAINEES: TOTAL	030		DAC10: Bil. tot. P1, 052		DAC10: Bil. tot. P1, 002
<b>II. TC PERSONNEL: TOTAL</b>	040				DAC10: Bil. tot. P1, 004
- EXPERTS	050				DAC10: Bil. tot. P1, 006 DAC10: Bil. tot. P1, 103
- TEACHERS	055				DAC10: Bil. tot. P1, 007
- VOLUNTEERS	060				DAC10: Bil. tot. P1, 004 less 006 less 007
<b>BILATERAL TOTAL</b>	180	DAC1: 050, 114 + DAC9: 230, 901302 DAC2a: Bil. tot. P1, 207			
<i>Memo: TECHNICAL CO-OPERATION LOANS</i>	230	DAC2a: Bil. tot. P1, 207 less DAC1: 050, 114	////////////////	////////////////	////////////////

**TABLE DAC 10****Geographical Distribution of Technical Co-operation Human Resources**

Recipient	001 051 <b>STUDENTS</b>		002 052 <b>TRAINEES</b>		004 006 103 007 <b>FTC PERSONNEL</b>			
	Number of persons	of which: Women	Number of persons	of which: Women	Total FTC persons	----- of which: Experts persons	----- of which: Teachers Person/ months	----- of which: Teachers Number of persons
<b>Part I countries</b>								
Bilateral, Total Part I countries	DAC9: 020, 901151	DAC9: 020, 931151	DAC9: 030, 901151	DAC9: 030, 931151	DAC9: 040, 901151	DAC9: 050, 901151	DAC9: 050, 901152	DAC9: 055, 901151