This technical document is designed to help CRS reporters verify their data before submission to the DAC Secretariat.

This document is an update to DCD/DAC/STAT(2014)8/REV1, first published 29th April 2015. Updates have been made to respond to the implementation of grant equivalent in 2016 on 2015 flows and the new codes on non-ODA flows (main categories and types of finance) as well as the new fields on private flows mobilisation in 2017 on 2016 flows.

All references have also been updated.

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CRS REPORTING CHECK-LIST

This Check-List was developed on the basis of reporting requirements to the DAC/CRS as described in the Converged Directives [DCD/DAC(2016)3/FINAL] (see Figure 5, Bilateral and multilateral aid and other resource flows to developing countries and ODA grant equivalent: CRS++ item-level reporting and Annex 5. Rules for compiling aggregates from CRS++ reporting). It consists of a number of integrity checks within the CRS and is designed to help reporters avoid inconsistencies. It is not exhaustive but concentrates on the most frequently encountered problems.

Members are encouraged to implement these integrity checks in their systems. They are invited to review their reports using the Check-List prior to sending them to the Secretariat.

For reference, the most up to date list of codes used for CRS reporting is available at: http://www.oecd.org/dac/financing-sustainable-development/development-finance-standards/dacandcrscode lists.htm and includes all codes relevant for reporting on the DAC and CRS Questionnaires.

1 Reporting year
   1b Commitment date
      - Commitment date needs to correspond to the reporting year also for increases of amounts committed.
      - The Commitment date is requested for each new commitment (grant or non-grant) or when extended amount is > 0 for non-grants, as the commitment date enters in the calculation of grant element and grant equivalent. For grants, when unknown, enter “31-12-20xx”.

2 Reporting country / organisation (Donor code)
3 Extending agency
4 CRS Identification N° (CRSID)
5 Donor project N°
6 Nature of submission
   - In the case of an increase to a commitment made previously, and where Amount extended equals Amounts Committed, use code 3 (previously reported activity) rather than code 8 (commitment = disbursement).
   - Code 8 is reserved for disbursement-based systems for which commitments are equal to disbursements by default.

7 Recipient country
   Bi_Multi = 2 → Recipient code = 3000 (and Purpose code = 99810, Parent channel = 40000) and check that the organisation is on the DAC list of ODA-eligible international organisations (Annex 2 in the Converged Directives).

8 Channel of delivery name
   Maximum field length = 100 characters. Consider editing if source data > 100 characters.
9 **Channel code**
- When *Channel code* is not necessary (e.g. for officially supported export credits: *Main category* = 22 and *Type of finance* = 42x) report null/blank and NOT zero.
- An organisation may have changed of category (Parent channel) but kept its original Channel code. Refer to the “Single table” for correspondence between Channel code and Parent channel. [http://www.oecd.org/dac/financing-sustainable-development/development-finance-standards/annex2.htm]
- Only use the *Parent channel* when the implementing organisation has no specific channel code in the “Single table”.
- **Bi_multi** = 3  \(\rightarrow\) Parent channel = 20000 or 30000 or 51000.
- **Bi_multi** = 2  \(\rightarrow\) Parent channel = 40000 and the organisation is on the DAC list of ODA-eligible international organisations (Annex 2 in the Converged Directives).
- *Type of finance* = 42x  \(\rightarrow\) Channel code <> 10000 or 11000 (for loans, channel indicates the beneficiary).

10 **Bi/Multi**
- **Bi_multi** = 1  \(\rightarrow\) Bilateral.
- **Bi_multi** = 2  \(\rightarrow\) Multilateral, reserved for organisations on the DAC list of ODA-eligible international organisations (Annex 2 in the Converged Directives) and Parent channel = 40000.
- **Bi_multi** = 3  \(\rightarrow\) Core support to NGOs, PPPs and research institutes of which Parent channel = 20000 or 30000 or 51000.
- **Bi_multi** = 6  \(\rightarrow\) Reporting from private foundations Main category = 30.
- **Bi_multi** = 7  \(\rightarrow\) Bilateral, ex-post reporting on NGO activities funded through core support.

11 **Main category**
- *Category* = 10  \(\rightarrow\) ODA.
- *Category* = 21  \(\rightarrow\) Non-export credit OOF.
- *Category* = 22  \(\rightarrow\) Officially supported export credits.
- *Category* = 30  \(\rightarrow\) Private grants (type of finance 110 mandatory).
- *Category* = 36  \(\rightarrow\) Private Foreign Direct Investment.
- *Category* = 37  \(\rightarrow\) Other Private flows at market terms. (36 and 37, type of finance 110 not applicable)
- *Category* = 40  \(\rightarrow\) Not a flow, e.g. GNI, population.
- *Category* = 50  \(\rightarrow\) Other flows.

12 **Type of finance**
- Please note new codes and their combination with new *Main category* codes.
- *Types of finance* 600 must be associated with *type of aid* F01 (Debt relief) and *Purpose code* 600xx.

13 **Types of aid** *(See note 1 below)*

**A01: General budget support**
- A01  \(\rightarrow\) *Purpose code* = 51010.
- Generally, *Parent channel* = 12000.

**A02: Sector budget support**
- A02  \(\rightarrow\) *Purpose code* different from 51010 or 99810.
- Generally, *Parent channel* = 12000.

**B01: Core support to NGOs, other private bodies, PPPs and research institutes**
- B01  \(\leftrightarrow\) **Bi_multi** = 3 (or 7 if any).
- *Parent channel* = 20000, 30000 or 51000.
B02: Core contributions to multilateral institutions
- $B_{multi} = 2$. 
- Check that the organisation is on the DAC list of ODA-eligible international organisations (Annex 2 in the Converged Directives)
- Channel code is in Annex 9 of the Converged Directives (Parent channel = 40000), see also the list of codes available on-line.

B03: Contributions to specific-purpose programmes and funds managed by International Organisations (multilateral, INGO)
- $B_{multi} = 1$
- Parent channel = 21000, 31000, 32000, 40000, or 51000.
- For parent channel 40000, a choice has to be made between B03 (contributions to programmes and funds) and C01 (earmarked contributions to specific activities).

B04: Basket funds/pooled funding
C01: Project-type interventions
- Generally, if Investment = 1, Type of aid = C01.
- Associated financing = 1 $\Rightarrow$ Type of aid = C01.

D01: Donor experts
- All ‘JPO’ funding activities (‘junior professional officer’) should be classified as D01.

D02: Other technical assistance
E01: Scholarships/training in donor country
E02: Imputed students costs
F01: Debt relief
G01: Administrative costs
- Purpose code 600xx ; Type of finance 6xx ; Type of aid F01

H01: Development awareness
- If purpose code 99820 $\Rightarrow$ type of aid H01
- Generally, if Type of aid H01 $\Rightarrow$ Purpose code 99820

H02: Refugees in-donor-country
- If purpose code 93010 $\Rightarrow$ type of aid H02
- Generally, if Type of aid H02 $\Rightarrow$ Purpose code 93010

14 Short description
Max = 150 characters in French or English. Consider editing if source data > 150 characters.

15 Purpose code

16 Geographical target area
Maximum field length = 100 characters. Consider editing if source data > 100 characters.

17 Expected starting date
18 Expected completion date
19 Description
Maximum field length = 4000 characters. Consider editing if source data > 4000 characters.

20 Gender equality
Score = 2 by definition if Purpose code = 15170 or 15180
21 Aid to environment
- Score = 2 by definition if Purpose code = 410xx.
- When Rio markers Climate mitigation and adaptation, Biodiversity or Desertification are set to 1 or 2, Aid to environment should also be 1 or 2.

22 PD/GG
Score = 2 by definition if Purpose code = 15111, 15112, 15113, 15130, 15150, 15151, 15152, 15153, 15160, 15210, 15220, 15230, 15240, 15261.

23 Trade Development
The trade development marker is not defined to cover all aspects of “Aid for Trade”. It is restricted to activities recorded under codes 240xx Banking and financial services, 25010 Business support services and institutions (score principal by definition), 311xx Agriculture, 312xx Forestry, 313xx Fishing, 321xx Industry, 322xx Mineral resources and mining and 33210 Tourism. Other components of “Aid for Trade” are captured separately through a number of sector codes.

24 FTC (Yes=1)
- If Type of aid in (D01, D02, E01, E02) → FTC = 1
- If Type of aid in (C01, B03) → FTC in (null/blanc, 1)
- Else → FTC = null/blanc

25 PBA
26 Investment (Yes=1)
Generally, Type of aid = C01
Possible exception: B03 (e.g. “investment fund”)

27 Associated Financing (Yes=1)
Zeros must be supressed in flags of type (Yes=1). These fields only accept “1” and blank/null values.
Type of aid = C01

28 Biodiversity
Score = 2 by definition if Purpose code = 41030.

29 Climate change - Mitigation
30 Climate change - Adaptation
31 Desertification
32 Currency
Numeric currency codes from OECD countries only (corresponding to donor codes).

33 Commitments
34 Amounts extended
DO NOT enter a negative amount: recoveries on grants and repayments on loans should be reported as positive amounts in Amounts received.

34b ODA Grant equivalent
Enter the amount referring to extended amount (not a percentage).
Amounts received (for loans: only principal)
To report repayments on rescheduled loans, refer to the original characteristics of the loan prior to the rescheduling, instead of debt codes (e.g. purpose code, type of aid…). If this is not possible, report Type of aid = Null/blank, purpose code = 99810 and type of finance = 42x. See Note 2 below.

Amount untied
Amount partially untied
Amount tied
- Tying status must be reported ONLY on commitments, which must be positive amounts.
- The three fields must contain AMOUNTS ONLY and NO percentage.
- To be reported only on bilateral ODA except administrative costs (Type of aid G01) and in-donor refugee costs (H02)

Amount of IRTC
If Project type Amount of expert commitment
If Project type Amount of expert extended
Amount of export credit
Leveraging mechanism
Amounts mobilised
Origin of the funds mobilised
Type (EPP:1, annuity:2, lump sum:3, other:5)
Number of repayment per annum

Interest rate (interest1)
- Example: Report 01750 for an interest rate of 1.75%.

Second interest rate (interest2)
- This field can only have numeric values. In case of variable interest the written mention should figure in Interest 1 and the reference rate in interest2.

First repayment date
Final repayment date
Interest received
Principal disbursed and still outstanding
Arrears of principal
Arrears of interest
RMNCH
Capital expenditure (%)

NOTES:

1. Please note special code combinations between fields. A B01 transaction is necessarily coded $Bi\_multi = 3$ (or 7). A B02 transaction is necessarily coded $Bi\_multi = 2$. If there is no perfect consistency between those two fields, this will cause a gap in the generation of DAC aggregate tables. Inconsistent CRS transactions are not taken into account in any of the possible DAC rows because one of the conditions is missing.

2. To report repayments on rescheduled loans after the first year of rescheduling, donors have choice: either they are able to attribute the project to its original sector code and type of aid, or several loans have been merged into one for rescheduling purposes, in which case, $type\ of\ aid = \text{blank};\ type\ of\ finance = 42x;\ purpose\ code = 99810$ and the description field contains the following text ‘repayment on rescheduled loan’.