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Peer Reviews on Development Finance Statistics

At the July 2016 WP-STAT meeting, members welcomed the proposal by the Secretariat for a pilot on Peer Reviews on Development Finance Statistics.¹ Seven members (Australia, Canada, Denmark, Finland, Slovenia, Sweden and Switzerland), subsequently flagged their interest in participating in the pilot phase. The first pilot, for Australia, was carried out in November 2017; pilots for Canada, Sweden and Switzerland are scheduled for 2018 and those for Denmark, Finland and Slovenia for 2019.

The purpose

The main objective of the statistical peer reviews is to enhance the quality and use of data on development finance through peer learning and recommendations. The review aims to:

- support the implementation of DAC and WP-STAT decisions, such as ODA modernisation and concessionality.
- inform the Secretariat and assist it to adjust its services to support reporting countries.
- assist countries to deal with an increasing demand for comprehensive, reliable and accessible statistics on development finance.
- leverage domestic resources for data collection, processing and reporting and for data dissemination and work to enhance transparency.

¹ The methodology for the pilot Statistical Peer Reviews is outlined in the Guidance note (DAC, 2017[9]).
Report on the pilot statistical peer review for Australia

The review team consisted of donor representatives from Canada and Denmark as well as 3 staff from the DAC Secretariat. The team visited Australia on 20-23 November 2017.

The review covered seven dimensions, namely: statistical policy issues; domestic data collection; statistical reporting; performance on DAC recommendations and international commitments; transparency; data accessibility; and publication of statistics.

This report presents the findings and recommendations of the review team, organised around the dimensions of the peer review.
1. **What are the main statistical policy issues?**

1. The key statistical policy issues for Australia relate to the determination of the ODA budget, ODA-eligibility and Total Official Support for Sustainable Development (TOSSD).

1.1. **The ODA budget**

2. Australia’s aid programme is subject to the Australian Government budget cycle with specific legal and timing requirements, and is appropriated for a single forward year covering the period 1 July to 30 June. The Australian budget, including the annual aid budget, is released in May each year.

*General description of the ODA budget appropriations process*

3. New development proposals by the Australian Department of Foreign Affairs and Trade (DFAT) and other government departments (OGD) are submitted to the Department of Finance for Australian Government approval and assessed for alignment with Australian priorities and national interest.

4. Four principles guide Australia’s aid allocations:
   - Pursuing national interest and extending Australia’s influence
   - Impact on promoting growth and reducing poverty
   - Australia’s value-add and leverage
   - Making performance count

5. The principles are of equal importance and applied at two levels: global aid allocation level as part of the Government’s annual budget; and country level through Aid Investment Plans (AIPs). These principles are supportive of the main objective of development proposals to target the promotion of economic development and social well-being of developing countries.

1.2. **The ODA target**

6. Australia’s net ODA was USD 3.28 billion in 2016. This represented 0.27 per cent of ODA to gross national income (GNI), well below the international benchmark of 0.7 per cent ODA to GNI. In 2016, Australia was the 13th largest DAC donor in volume terms and the 15th largest to ODA to GNI terms. Having moved away from a commitment to reach 0.5 per cent by 2015, Australia’s ODA has been reduced since 2013 despite experiencing continued economic growth over this period. Since 2013, in cumulative terms, the Australian aid budget has reduced by over...
30 per cent. Overall budget cuts have affected the scope of both the development and humanitarian programmes. Australian budget projections suggest that the ratio of ODA to GNI will continue to decline, reaching a low of 0.22 per cent in 2017-18.

7. DFAT’s budget is split across three budget streams (see Figure 1):
   - Aid Administered Budget
   - Corporate Administered Budget
   - DFAT Administered Budget.

The aid administered budget funds aid projects and requires projects to adhere to ODA Directives. The aid administered budget is broken down to multilateral co-operation, previously approved OGD allocations and a residual DFAT budget for ongoing and new activities.

8. A proportion of the corporate administrative budget reflects Australia’s non-sector allocable administrative costs and is reported under DAC sector 91010.

9. The budget is entirely managed by disbursements; the term “commitment” is mostly used synonymous with “disbursement budget” for multi-year engagements.

Source: Information provided by DFAT.
Role of the ODA Statistics and Reporting team in the budgeting process

10. The responsibility of ODA eligibility determinations sits within ODA Statistics and Reporting Section (ODR). The availability of development resources as a whole-of-government resource has had a direct impact on the statistical team which has seen a significant increase in ODA eligibility assessment requests from OGDs, including a significant proportion of activities in areas where the Directives do not provide explicit guidance, such as monitoring of police work or administrative costs.

11. During this statistical peer review it was apparent that the level of understanding by other government departments on ODA concepts was not always deep, particularly in the field of peace and security. It was also noted that within the merged DFAT and AusAID there remains a need to educate DFAT staff on ODA concepts with increased number of staff now working on development issues.

12. OGDs regularly challenge ODA eligibility determinations which can result in lengthy and difficult negotiations, further taxing the Statistics team’s resources. To improve the process, the Statistical Reporting team intends to develop internal guidelines with concrete Australian examples and rulings on ODA eligibility.

1.3. ODA-eligibility

ODA eligibility vs Australia’s national interests

13. The Secretariat inquired about the national interest component of Australia’s strategic framework for the aid programme which has the objective “to promote Australia’s national interests by contributing to sustainable growth and poverty reduction”, and whether this policy could contradict the main criterion of ODA which is “administered with the promotion of the economic development and welfare of developing countries as its main objective” (see figure 2).

14. DFAT explained that Australia’s policy, outlined in the 2017 Foreign Policy White Paper, sets out a comprehensive framework to advance Australia’s security and prosperity in a contested and competitive world. The policy is still very much driven by partner country development needs, but applies an additional dimension to establish a better balance between national and other interests. ODR was adamant that the policy did not contradict the ODA directives. In addition, they explained that including a national interest test is not unique for development assistance programming. The policy was meant to be interpreted at a high strategic level, whereas the Directives were being applied at the programme level – the national interest component guides the strategic selection of programmes which could count as ODA but which are reported as such, if and only if they meet the DAC’s criteria. DFAT also framed the national interest issue test in the context of global public goods, such as climate change and health security initiatives. They argued that in both cases it can be difficult to dissociate between partner and donor interests, but that actually a strong case could be made that developing countries, particularly in Australia’s local region, are more vulnerable to these exogenous shocks.

15. DFAT further explained the geographic focus of the aid programme. The vast majority of Australia’s neighbours are developing countries and its country programmes are directed primarily to the Indo-Pacific region where developing country institutions are weak. DFAT highlighted Australia’s choices as an advantage in terms of division of labour in the current global development finance landscape.
Observations on Australia’s Budget Process by the peer review team

- Ten of Australia’s 15 top aid recipient partner countries are considered to be fragile or conflict-affected (DFAT, 2014[1]). The fragility of neighbouring countries has a direct impact on regional security and Australia’s national and security interests. Australia considers stronger growth, prosperity and stability in its neighbouring developing countries as directly benefitting its national interests by promoting regional stability.

- A whole-of-government approach to aid delivery can challenge the crucial attention to ODA eligibility. It was clear that OGDs do not have a good understanding of ODA. The review team found the case by case approach laudable and supported the efforts to develop internal guidelines with concrete examples of Australia and rulings on ODA eligibility. The Reporting Directives are not sufficient by themselves but need to be interpreted and enforced at country level through a strong assessment mechanism.

- The review notes some OGDs provide limited information on their ODA expenditure particularly on aid funds once they have been appropriated to OGDs through the budget cycle. The review team found the lack of visibility provided to DFAT on Australian aid expenditure to be a questionable practice and not in line with DAC reporting requirements. This has two potential risks given the level understanding of OGDs as to what is ODA:

- There is no certainty about the actual use of these funds as there is insufficient reporting back, particularly noting these projects usually fall in the “grey zone” of ODA eligibility and require even more scrutiny/monitoring than standard projects.
In the case where aid allocations initially appropriated to OGDs in the budget process are higher than actual expenditures, there is no assurance that unspent funds are reallocated to other ODA activities, unlike DFAT projects. The funds could be spent on non-ODA projects.

**Box. Specific ODA eligibility issues**

ODR provides advice and support on the ODA definition and concepts to ensure proper classification and reporting of Australian data. As part of the peer review visit, the team organised a presentation by the Secretariat to interested DFAT staff on ODA eligibility issues and the ongoing work on ODA modernisation and TOSSD, as well as meetings with various programme and policy groups from the Australian government to improve understanding on eligibility issues, noting the increased number of DFAT staff now engaged in the aid programme following the merger. The presentation was an attempt to train these staff, as well as make them aware of Australia’s reporting obligations on ODA.

**Administrative costs**

DFAT (unlike the former AusAID) is not a government agency solely dedicated to the delivering of aid, and as such, the administrative costs of any position may include elements of, corporate administration and non-aid activities. As part of the 2013 merger process, DFAT assessed departmental administrative costs to separate ODA and non-ODA administrative costs to enable the reporting of the donor’s aid administrative costs as required under the DAC directives.

**Peace and security**

Despite the recent updates to the peace and security directives and the release of the casebook, Australia at the request of OGDs, seeks regular clarification from the Secretariat in this field, often providing aspects that would sit better under the DAC’s Total Official Support for Sustainable Development (TOSSD) framework. The DAC Secretariat encourages Australia to submit cases for inclusion in the casebook as this will provide a more systematic process to manage these resource intensive issues.

**Refugees**

Australia’s action occurs predominantly outside Australian territories and as such is outside the perimeter of reporting in-donor refugee costs. The MoU relating to the Settlement of Refugees in Cambodia, signed in 2014 provides for refugees on the Pacific Island of Nauru to be voluntarily relocated to Cambodia. With the MoU, Australia agreed to deliver an additional AUD 40 million of development assistance to Cambodia over four years and counts this as ODA. The additional ODA is spent on existing aid projects unrelated to refugee support and is not linked to the number of refugees settled. Australia clarified that AUD 15 million was provided to support refugees transferred under the MoU and this was not included as ODA.

1.4. Non ODA-eligible activities reported as OOF

16. Australia’s non-ODA eligible activities have increased in recent years. Australia has developed its own interpretation of OOF to fill in a gap in DAC statistics. Currently DAC defines as OOF grants for representational or essentially commercial purposes. Australia also reports
development enablers as OOF, for example peace and security activities that do not qualify as ODA. Australia, anticipating the scope for some of these “OOF” activities to fall under the future TOSSD framework, has been proactive in increasing the transparency of development enablers through the reporting of information.

<table>
<thead>
<tr>
<th>Categories for OOF used in Australia</th>
</tr>
</thead>
<tbody>
<tr>
<td><strong>Private sector leveraging</strong></td>
</tr>
<tr>
<td><strong>Bilateral relations and strategic policy engagement</strong></td>
</tr>
<tr>
<td>Strategic policy engagement</td>
</tr>
<tr>
<td>Teacher and student exchanges (excludes Australia awards)</td>
</tr>
<tr>
<td>Art and culture collaboration</td>
</tr>
<tr>
<td>Sport and recreation collaboration</td>
</tr>
<tr>
<td>Research and project collaboration</td>
</tr>
<tr>
<td>Forums, conferences and facilitated network development</td>
</tr>
<tr>
<td>Other network and strategic policy interests</td>
</tr>
<tr>
<td><strong>Peace and security</strong></td>
</tr>
<tr>
<td>Peacekeeping missions</td>
</tr>
<tr>
<td>Non-ODA humanitarian support provided by defence and security forces</td>
</tr>
<tr>
<td>Strategic planning and security policy engagement</td>
</tr>
<tr>
<td>Academy, civil service and field exchanges</td>
</tr>
<tr>
<td>Security assistance and support</td>
</tr>
</tbody>
</table>

17. DFAT publishes the data on Australia’s bilateral engagement and the Australian aid programme in its “Australian engagement with developing countries”, but plans to reformat the publication as users are misinterpreting the volume of Australian aid data.

**Observations by the peer review team**

- ODR takes a strong position to protect the integrity of their ODA reporting.
- OGDs need to better understand Australia’s obligation to report official and private flows to developing countries to the OECD, as well as what can be counted as ODA or OOF.

**1.5. Proposed Recommendations – Dimension 1**

**Priority recommendations**

- DFAT could continue its case by case careful approach to ODA eligibility.
- Care should be taken that Australia’s overarching policy on national interest does not contradict ODA’s main objective of promoting economic development and welfare in developing countries. It is essential that each activity is carefully checked for ODA eligibility.
- Develop internal ODA Guidelines with concrete Australian examples and rulings on ODA eligibility for colleagues. The Reporting Directives are not sufficient by themselves but need to be interpreted and enforced at country level through a strong assessment mechanism: The development of internal guidelines for eligibility should help make the assessment process more efficient and less prone to internal disputes. Other DAC members have expressed similar needs and there could be a mutual benefit in sharing the outcomes of this work.

- DFAT could place greater emphasis on communicating ODA’s main objective in various documents describing the aid programme raise awareness of ODA and TOSSD within DFAT and OGDs.

- DFAT could raise awareness of TOSSD within DFAT and OGDs.

- In Australia, the pressure from other departments to argue for ODA eligibility appears to be from a reduction of the government’s overall public purse. Eliminating the requirement that Australian international assistance count as ODA (as per OECD definitions) could help to increase the quality of information, since there would be no budgetary pressure to “count” all activities as ODA. Instead departments would be comfortable to report the true nature of their assistance (as ODA or non-ODA/TOSSD).

- Maintain strong authority within DFAT on ODA eligibility assessment. This could be organised differently, however, to spend less time examining requests (e.g. immediate rejection, if insufficient documentation is submitted and threshold values, to avoid disproportionate efforts by DFAT regarding negligible expenditures).

- DFAT could establish a reporting mechanism that expands the current reporting detail provided by OGDs on their ODA expenditure. OGDs could be required to comply with the reporting requirements to ensure the integrity of Australia’s ODA reporting.

**Additional recommendations**

- Australia could share case studies on global public good activities (e.g. regional security to help define TOSSD). These can be included in the existing peace and security casebook.
2. How to make domestic data collection more effective and efficient?

18. This dimension describes how Australian aid data are captured and managed in DFAT. It also provides an overview of AidWorks, DFAT’s aid management system, and the extensive redevelopment currently underway to improve it.

2.1. Data collection

19. DFAT is responsible for capturing total ODA efforts made by Australia. In addition to in-house reporting, DFAT collects detailed information on resource flows from other government departments, including: Australian Centre for International Agricultural Research (ACIAR), Attorney’s General Department, Department of Immigration and Border Protection, Australian Federal Police (AFP), Reserve Bank of Australia, Treasury, Ministries of Communications, Employment, Environment, Finance, Health, and States and Territories.

20. The data are collected through an annual survey in Excel format and are loaded into a separate module in AidWorks, DFAT’s aid management system. The module has been structured using the existing ODA/OOF structure with the inclusion of modified type of flow and type of aid codes to assist in separating DAC reportable ODA and OOF from Australia’s additional domestic reporting on “bilateral engagement”. The data captured through the survey, reflect any “engagement” that Australia has with developing countries, some of which is closer to the TOSSD framework and not all activities are reportable in DAC statistics.

AidWorks

21. AidWorks is the internal DFAT aid management system that supports the delivery of the Australian Government’s aid programme. It was introduced in 2005 and provides functionality for financial, procurement, agreement and performance management. All staff in Headquarters and in 24 posts use the system to manage, monitor and report on activities underpinning the AUD 4 billion per annum aid budget.

22. A major system overhaul is currently underway, in order to improve the quality of the information available in the system to help oversee and manage Australia’s aid investments as well as make the system more user-friendly. It contributes to opportunities identified through Australia’s aid programme “health check” to improve operational efficiency and effectiveness, including enhanced aid management capacity and more effective implementation.

23. Key improvements to AidWorks will include:

- an intuitive user-interface, guided processes and simple online approvals that also ensure compliance with Australian legal procurement requirements, and
better reflect the policy and programme management responsibilities, legal and financial obligations, and quality and accountability requirements contained in the Aid Programming Guide (‘the APG’).

- support evidence-based decision making for aid programmes, investments and agreements making it easier to identify future program gaps and engage earlier in new investment decisions.

- improve visibility of the progress and pipeline of aid investments.

- a new flexible and adaptable technology platform improving cost effectiveness in providing support and undertaking future maintenance;
  - provide a suite of standardised reports to strengthen oversight and management of aid investments including dashboard features to support staff to better monitor their programmes and investments, report performance and manage issues in a timely way.

- The Information Management and Technology Division (IMD) in DFAT is responsible for carrying out the AidWorks redevelopment project, with a budget of AUD 2-2.5 million per year. The project has a strong emphasis on simplicity – user-friendliness and coverage – adhering to the digital service standards prescribed by the Digital Transformation Agency of Australia (DTA).

- As an integrated effort, due attention is paid to the planning and preparation for a ‘learning and support plan’ to ensure the successful implementation of the new system; adopting a 10:20:70 expectation of 10% staff needing dedicated training in the new system, 20% learning from others and 70% learning what they need to know ‘on the job’.

24. The redevelopment is scheduled for rollout in two stages, July 2018 and December 2018 and will include an extensive outreach training and support program. Between March and July 2018 quarterly demonstrations of the new AidWorks will be undertaken to showcase new functionality. User acceptance testing and training will take place between February and June 2018. Between July 2018 and September 2018 there will be a dedicated support period to help staff adapt to the changes. Further training and support will be provided between March and July 2018. The review team noted that the ODR to date had not been included in data reporting testing.

25. Since the DFAT/AusAID merger, the management of IT systems has changed. The new set-up in DFAT has prioritized telecommunications and security functions (networks and hardware), which has adversely affected the corporate IT resources available for the enterprise systems associated with the management of development co-operation programmes (AidWorks), including the reporting function.

26. The redevelopment of AidWorks is funded as a one-off investment from the development budget, but it was unclear to the review team whether permanent resources would be dedicated to maintain AidWorks in the long-term, due to an increase in more dominant foreign affairs priorities, also compounded by the fact that many IMD personnel have pursued other IT opportunities within the fused DFAT department.

27. The Enterprise Resource Planning (ERP) side of the development system are managed by IMD, as well as the reporting aspect of the statistical systems (data warehouse and business intelligence tools), adding to the complexity of ensuring that all functions of the new system are
fit for purpose. Currently, the Statistical and Reporting Team uses Microstrategy tools to extract data for OECD reports, but the current module is geared for generic, basic reporting, and ODR find the customization of reports, limited. There is currently an initiative to automate reporting using PowerBI, but IMD resource constraints have delayed its implementation. Reintegration of OGD data with DFAT data will make reporting easier and more accurate for user interpretation.

28. Overseeing and managing these changes, and ensuring that their needs are met, will be a challenge for the ODR in the coming year.

29. AidWorks does not cover all management needs. For example, monitoring outputs and results against standardised indicators is managed independently while monitoring climate finance is initiated by actions taken in AidWorks, but handled and reported independently.

### 2.2. Reporting to the CRS

30. Currently, the CRS-coding and -reporting process requires significant manual interventions from ODR. Data from OGDs are not merged with DFAT’s own data in AidWorks, but included in a separate module. The statisticians need to first download OGD data from an “OGD Aid DataMart”, and download DFAT activities from a “DFAT Aid DataMart”. The data are then manually merged from the two DataMarts into an Excel spreadsheet where they are curated. The data in the Excel spreadsheet are then used for various outputs, such as DFAT publications or reporting to the OECD. The fact that these “core” data are manually assembled leads to complicated manipulations whenever there are revisions or corrections to be made to the data. The impact of the new DataWarehouse on data reporting will only be seen once the redevelopment has been finalised. This situation has arisen due to IMD resource constraints with resources implementing upgrades with in the AidWorks processing system without the flow-on upgrade to the output reporting system.

31. DFAT also publishes IATI information on behalf of Australia. The data published in IATI are a secondary output-format of the CRS data, presented at a similar level of aggregation as applied in DAC-reporting. DFAT is currently considering the need to collect data from downstream sources; whether and how to collect and use data from immediate partners to enrich DFAT’s own reporting. Exploiting the opportunities to use the new DataWarehouse to enrich the IATI-publication in an automated process is currently not considered in the forward work program.

**Observations by the peer review team**

- It was unclear to what extent IMD had involved the Statistical and Reporting Team in the redevelopment of the AidWorks reporting modules, and how far their business needs were being met.
- It was unclear how data were structured and managed in the back-end and ‘reporting needs’ it seemed will be addressed only in the last phases of the redevelopment project. This gave the review team the impression that the complex nature of the data and manipulations for statistical and reporting purposes (including OECD and IATI) were not fully grasped by the IT team in that the underlying data just served the needs of the AidWorks front-end.
2.3. Proposed Recommendations – Dimension 2

**Priority recommendations**

- There is a need for clear specifications designed, with clear mandates for the division or branch that needs to carry out the development of management tools, especially for a particular business such as development co-operation. This work should be seen as a long-term investment in ‘human capital’, given its links with top-level management responsibilities and strategic decisions on the overall agenda of digitalisation. Data and software analysts should be involved in the business, while having an in-depth understanding of business-processes and maintaining an international network with peers.
- Close attention must be paid to the maintenance of a rigid and unambiguous hierarchy at the core of the data-model, constituting the foundation for all DataWarehouse- and application development projects.
- Trivial consistency mistakes could be avoided by automating some of the reporting processes and centrally controlling the data.

**Additional recommendations**

- Defining sensitive data, DFAT could use the Freedom of Information (FOI) (OAIC, n.d.;[2]) regulations as a line of demarcation; only data that can be withheld under the FOI act should be considered out of scope for the continued effort to increase transparency. Such data should be protected in back-end systems designed to provide the safeguards against unauthorised access. Thus, the issue of sensitive data should neither occur in front-end applications nor DataWarehouse outputs.
3. How to improve reporting to the OECD and how to consolidate quality reporting over time?

32. This dimension reviews how Australia compiles its statistics for reporting to the OECD and outlines some of the challenges encountered.

3.1. The ODA Statistics and Reporting Section team

33. Karen MacLennan is the Director of the ODR, which is housed within the Financial Management Branch of DFAT and reports to the Chief Financial Officer. Key responsibilities of the team include:

1. Ensuring a “single source of truth” through the production of ready-made reports for the main users of data to ensure statistics are consistently used within and outside the organization.
2. Providing general advice to the department on the proper use of statistics ensuring that communication products address corporate priorities while remaining statistically sound, i.e. ensuring statistics are used in their proper context.
3. Undertaking ODA-eligibility assessments of projects or programmes funded from the ODA budget.
4. Producing reports according to international standards such as OECD-DAC, IATI and domestic reporting obligations reporting including time series dating back to 1975.

34. To achieve these outcomes, ODR is structured according to the following functions:

i. Karen MacLennan, Director: manages the delivery for all strategic outcomes, including managing human resources, and overall relationship with policy, IT systems, and other stakeholders.

ii. Gregg Mills, Assistant Director: Programmer by trade, current function revolves mainly around ensuring IT changes are implemented properly. Runs daily routines to track changes in project coding, playing a key role in quality assurance (i.e. ensuring that coding and IT changes are implemented properly).

iii. Alan Wong, Assistant Director: Client support services, including questions on ODA eligibility.

iv. Piers Smith, Analyst: Oversees production and compilation of aid reports including OECD-DAC reports.
v. Amanda Saunders, Analyst: responsible for collecting and collating data from government sources outside of DFAT (every 12 months). She is also responsible for the final determination of CRS purpose codes and geographic disaggregation of regional and global programmes.
Recruiting a capable Statistics and Reporting team

35. Despite the overall support for the production and dissemination of ODA/aid statistics, it is not perceived as a highly desired work area by foreign affairs officers. The internal DFAT hiring pool does not usually contain candidates with the right set of skills to perform such functions. A key challenge for ODR is the recruitment of qualified candidates. Over recent years recruitment has targeted staff from Australia’s national statistics authority, however options of expediting recruitment through this source is beginning to wither.

36. Another major challenge related to recruiting capable statistical experts within DFAT is the flexible workplace mobility arrangements. In DFAT, staff regularly transfer within the agency every 2 to 3 years, as part of these flexible arrangements. For ODR this poses a problem since it usually takes 2-3 years to train a statistical officer. ODR have been granted an exemption to this process with statistical staff now identified as ‘specialist positions’. Security clearances can also impact on recruiting new staff to DFAT as the process is complex when hiring from outside and it can take 4-6 months to complete. With all these variables taken into consideration, it can take up to 12 months to recruit a new employee into the team.

3.2. DataWarehouse

37. AidWorks (which is in the process of being redeveloped – see Dimension 2), is the aid management tool for DFAT. Financial information (payments tool) is contained in a separate system, SAP, which is linked to AidWorks. Data on ODA and other resource flows is reported by other government departments (OGD) through a survey in excel.

Figure 3: DFAT DataWarehouse

Source: Information provided by DFAT.
3.3. Data compilation and aggregation

38. At present there are two sources of data to aggregate, one for DFAT aid, and the other for OGD aid. In order to report on Australia’s aid programme, including to the OECD, needs to access the DataMart (which links management and financial information from AidWorks and SAP respectively). These data are then downloaded to Excel where they are merged with data from OGD to produce the final data (see Figure 3). This is a cumbersome process and highly dependent on statistician’s experience and knowledge, as well as business intelligence tools which in turn use various extraction and manipulation strategies: basic extractions from Microstrategy BI tool, which are then treated in Excel using PivotTables, formulas, and VB code to adapt reports into the CRS/DAC and IATI format. As data in the AidWorks system are classified following a hierarchical structure (see Figure 4), the data compilation can be roughly summarised as “flattening the data” prior to submission to the OECD.

### 3.3.1. Data Hierarchy in AidWorks

- **Programme**: A group of related investments managed to achieve objectives and outcomes. These may be geographical (e.g. Cambodia Programme) or thematic (Humanitarian Programme).
- **Programme Fund**: The annual allocation to deliver aid investments. The programme fund reflects a particular purpose, e.g. Papua New Guinea Education or can represent a contribution to an international organisation. The programme fund is created in SAP and displayed in AidWorks, given that it refers to financial information.
- **Investment**: An investment is an approved commitment of budget resources to achieve defined outputs and outcomes within a specified time period for implementation. The investment level corresponds to the project level in the CRS. An investment may have multiple activities.
- **Activity**: Activities are components of investments and reflect inputs (e.g. funds, technical assistance, etc.). An activity has detailed information on multiple sector codes, country codes, etc.
- **Agreement**: An agreement represents a contract between DFAT and a partner. In AidWorks, all agreements that create a financial commitment must be linked to at least one activity and at least one partner. When an actual payment is made (payment event), the information is passed to SAP so that the payment can be processed.

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2 Prior to the AidWorks Redesign, both DFAT and OGD data were included within the same DataMart. The upgrade of the OGD module in September 2016 has resulted in the need for two separate DataMarts. Following the AidWorks Redesign rollout in December 2018, IMD will address the multiple DataMart issue.
Figure 4: Data structure in AidWorks

Source: Information provided by DFAT.

39. Since 2017 reporting on 2016 flows, Australia has started reporting at the investment level to the CRS (while maintaining granular level data by country, channel, sector, etc.). This has diminished the number of records reported to the CRS from 12,500 in 2009 to 3,700 in 2016. Part of the reason for this was that ODR deemed the quality of information at the investment level provided a better perspective of the purpose and deliverables of the aid project whereas data at the activity level was more reflective of the different goods and services that supported the aid purpose. The system includes internal edit functionality whereby programme managers receive automatic alerts through AidWorks when they need to provide supplementary information at the investment and activity level. Selected special topics such as gender, are better marked because the subject matter specialists can also be included in these alerts and can take an active role with country programme officers to improve marking these data. As part of the redesign, additional topics are now being incorporated into AidWorks using this function.

40. ODR relies on data in AidWorks for statistical reporting and invests considerable resources to assign sector codes and geographic disaggregations by programme officers to ensure the data are coded correctly.

41. Additional efforts (by way of Excel formulas) have been made to aggregate data for the OECD/CRS submission, such as:
   - each country against an Investment is assigned its own row
   - an Investment reflects the value of the most dominant marker in activities (in the new System, sector specialists will be responsible for this coding).
only the dominant channel code (largest expenditure) is reported for each investment. [In this context, the issue of reporting on the World Bank’s financial intermediary funds was raised. Australia had reported the (Green Climate Fund) against the World Bank (since the WB acts as the trustee) while the code of the GCF should have been used. Australian systems records the actual payment made to an entity as the partner and is unable to attribute payments to secondary partners. The Directives should provide additional guidance on channel of delivery coding to ensure uniformity across the membership.]

- the “Type of Aid” field is checked against previous submissions and coded when missing (noting that the new AidWorks system will have this field).

### 3.4. Specific Reporting Aspects

#### 3.4.1. Timeliness

42. Australia works on a fiscal year basis, ending 30 June each year. When reporting calendar year for the CRS, DFAT aid investments are extracted based on the actual payment date and reflect calendar year expenditure. For OGDs, only the annual fiscal expense is reported so an adjustment is applied to the data whereby 2016 CRS reported data will include the second half of financial year 2015/16 and first half of financial year 2016/17.

43. Following the end of the financial year, ODR require 3 months to capture and verify OGD data which historically impacted adversely on reporting to the DAC’s agreed timelines. To address this issue ODR reports OGD forecasts as expenditure in CRS reporting and revises if there are significant changes once the OGD data has been reported. This has improved Australia’s reporting significantly. In 2017, Australia was able to report its 2016 flows to the OECD before the 15 July reporting deadline.

#### 3.4.2. Sector Coding

44. Australia volunteered to be a pilot country for reporting multiple purpose codes in 2017 on 2016 flows. Overall, this reporting was very promising. The Secretariat noted some small adjustments that could be made, notably for sectors that represented less than 1% of the total (or even 0%, which should not be reported against). In some cases, records also had two identical sector codes, which could be merged into one.

#### 3.4.3. International organisations

45. Earmarking through Annex 2 organisations: there is a misunderstanding by a significant proportion of staff working on programmes that if an organisation is included on Annex 2, all financing through this organisation can be counted as ODA (while earmarked projects need to be assessed independently from the “channel of delivery”).

46. There was a recognition that clear standards, like those set by the DAC, led to more statistical rigour. ODR used and relied on DAC standards to ensure credibility and integrity of the data.

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3 A total of 70 out of 2,010 investments provided in CRS had two channel codes and 36 investments had 3 channel codes.
Observations by the peer review team

- While the effort from ODR to combine data into the CRS format is commendable and appropriate under the Secretariat's current guidance, it demonstrates the loss of information which occurs as a result of the flat CRS format (e.g. marker and country assimilation). Australia has expressed willingness to co-develop and trial xml format with the DAC. The Secretariat may consider adopting an xml reporting option to capture and store its data, so that the richness and multi-faceted aspect of the data can be preserved, especially in light of recent WP-STAT discussion regarding SDG reporting, and the ever-growing requests for new reporting fields and attributes (i.e. multiple sector codes).

3.5. Proposed Recommendations – Dimension 3

Priority recommendations

- DFAT needs to invest resources into developing an automated process to merge DFAT and OGD data in order to avoid complex manual manipulations in Excel which is risky and can impact the integrity of the data as well as unnecessarily repetitive as they need to be repeated for every individual output produced by the team in case of revisions. (Note: ODR advised that this will form part of the reporting following the AidWorks Redevelopment).

Additional recommendations

- Recruiting and retaining qualified individuals into the Statistical Section represents a significant challenge for Australia. DAC Members could offset some of these challenges by sharing reporting resource, establishing a pool of qualified candidates that have worked on DAC Statistics for prompt deployment opportunities. This could also have the benefit of increasing peer learning and information exchange amongst Members.
- Considerable resources from the Statistics and Reporting team are spent on assigning sector codes in AidWorks. DFAT may consider better training programme officers to take on this work, and thus free resources in the Statistics and Reporting team.
4. How to better monitor recommendations and commitments?

4.1. Overview of Australia's General SDG Reporting Framework

DFAT (Global Development Policy Section) is the lead department on the 2030 Agenda for Sustainable Development, indicating a strong policy interest in the international facet of the goals. Australia has committed to undertaking a Voluntary National Review (VNR) and will present the VNR at the High Level Political Forum in July 2018. This VNR will be a ‘whole-of-government’ Australia report. DFAT is leading whole-of-government partners in co-ordinating and drafting the VNR, which will include DFAT’s efforts against the Sustainable Development Goals (SDGs). Production of the VNR has involved a high level of consultation, both at the intergovernmental level (state, territory, and municipal) and with civil society and business stakeholders. It will cover all 17 goals. The report will include Australian successes but also the challenges that Australia faces in addressing the SDGs.

The Australian Bureau of Statistics (ABS) plays a strong supporting role in gathering data against the SDG indicators. So far, data categorised in five levels has been identified against 108 of the 232 SDG indicators. ABS, through the aid program, is also assisting developing countries in the region to build their statistical capacity so that they, in turn, can report on their progress in implementing the SDGs. Australia considers statistical capacity building as important to bridge the SDG data gap in many countries, and emphasises that the work must also be driven by the development partners’ aspirations and areas of SDG focus. For example, Australia is currently working with countries on the relationship between vaccination and school attendance, since this is an area which was highlighted as a priority of neighbouring countries.

4.2. Development Finance Tracking and the SDG3 (Good Health and Well-Being)

As is the case with many other donors, Australia was never able to report its aid expenditure against the MDGs. DFAT stated that the key difference between the MDGs and the SDGs is that a monitoring system has been set up from the beginning with the SDGs. SDG 3

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4 As part of its follow-up and review mechanisms, the 2030 Agenda for Sustainable Development encourages member states to "conduct regular and inclusive reviews of progress at the national and sub-national levels, which are country-led and country-driven". They aim to facilitate the sharing of experiences, including successes, challenges and lessons learned, with a view to accelerating the implementation of the 2030 Agenda. They also seek to strengthen policies and institutions of governments and to mobilize multi-stakeholder support and partnerships for the implementation of the Sustainable Development Goals.
(Good Health and Well-Being), was reviewed and a pilot map developed by ODR in consultation with DFAT health sector specialists to track financing towards SDG 3. This consists of mapping health purpose codes with the Goal 3, with clear reporting requirements regarding nutrition (sensitive and specific). Sexual health and family planning are also being monitored. Whereas family planning has a specific DAC purpose code, it is more challenging to monitor in the area of sexual health. Consultations have taken place with DFID to better understand the methodology they use. The pilot map will be presented to management for consideration and endorsement. If this project proceeds, other SDGs will be mapped to purpose codes in a similar manner.

50. Work undertaken for the pilot entailed identifying areas of the SDG 3 which are not captured under the current CRS purpose codes: about 30 policy areas (or codes) were considered missing. Filling in these gaps could be useful to monitor resource allocation towards the SDGs, and to filter on particular investments for the purposes of eventually reporting on SDG results, in partnership with the relevant stakeholders both within Australia and partner countries. The pilot consisted of inserting a tertiary level of codes in DFAT list of purpose codes. For example, one of the proposed new codes (13011) would relate to “civil registration (births, death) and vital statistics (cause of disease and death) systems” for monitoring the SDGs (World Bank, 2017[3]). When reported to the DAC, projects coded as 13011 in DFAT systems would be reported to the DAC as 13010. It could also eventually map to SDG 3 under the DAC’s proposed new SDG field.

51. The development of an Australian specific sector classification is under consideration for purposes of reporting SDGs, policy markers and Australian government targets. A concordance will be developed that allows AidWorks to map DFAT sector codes to CRS purpose codes to support international reporting obligations. ODR can assist monitoring recommendations and commitments in a limited capacity only as they do not have a policing role within this area they are not responsible for program design and delivery.

Climate Finance

52. DFAT considers the current need to report climate finance to two different bodies with their own respective methodologies challenging:

- Reporting to UNFCCC relates to climate components of projects, it includes financing beyond ODA and private sector finance mobilised. There is no double-counting.
- DAC statistical reporting requirements entail the assignment of "Rio markers" for adaptation and mitigation. The whole projects' amounts are counted, and there can be overlap between markers.

53. In addition to dedicated projects targeting climate change, climate is also mainstreamed throughout DFAT projects. There is no amount dedicated to this topic, aside from Australia's overarching COP21 commitment to provide AUD 1 billion in climate finance to developing countries over five years (2015-16 to 2019-20). When a climate marker is assigned in AidWorks (at the investment level), an email is automatically sent to DFAT's climate change team who check the validity of assigning a climate marker to the project concerned. At this stage, they also assess and record, at activity level, the specific amounts for mitigation and adaptation that will be used for reporting to UNFCCC. The climate change team recognise it is a challenge to assess reasonable amounts to record as mitigation and adaptation. They further indicate that climate change is no longer seen as a purely environmental issue - with mitigation very much linked to energy, and adaptation to infrastructure and other sectors - and a mismatch has therefore developed between Rio markers, created 20 years ago, and the climate topic as it stands now.
Observations by the peer review team

- Overall, the review team welcomed Australia’s effort in reporting against the SDGs and the work to build up statistical capacity in developing countries so that they, in turn, can report on their achievement of SDGs.
- As regards the voluntary pilot to track development finance against the SDG 3, the work was seen as useful and could inform the overall marker discussion at the WP-STAT. Other members for example, could follow Australia’s lead and develop similar mappings for other SDGs and share their experiences with the group.

4.3. Proposed recommendations – Dimension 4

Priority recommendations

- DFAT generates reports that support management and program areas in the monitoring of aid investments and ensuring records are accurately coded / entered in systems to support accurate reporting. To be most useful, it would be necessary to ensure the SDG/purpose code map work does not overlap with existing codes (including the voluntary budget identifiers codes). The value of this work would be improved by also investigating the links to health in other SDG areas (e.g. SDG 2 – causes and consequences of malnutrition, SDG6 – preventing disease through water and sanitation for all, SDG14 – restoration of fish stocks to improve safe and diversified healthy diets).

Additional recommendations

- DFAT is encouraged to stay engaged in the WP-STAT/ENVIRONET current discussions on Rio markers and CRS additional fields to collect coefficients used by members to report Rio marker data to the Rio Conventions. They could share with the membership their experience with quality controlling Rio markers and contribute their thinking to keeping DAC statistical concepts up-to-date.
5. How to improve transparency and the related performance on transparency indicators and indices?

54. This dimension outlines Australia’s transparency agenda and efforts for reporting, as well as the impacts of (i) Government agenda and (ii) legal constraints on transparency.

5.1. Aid Expenditure Forecasting

55. The Minister of International Development and the Pacific, Senator the Hon Concetta Fierravanti-Wells, has given her authorisation for Australia to share ODA budgets by country/region for 3 years out, on a rolling basis. The ensuing snapshot of the Australian aid programme is used for internal and external reporting until it is superseded by finalised data from the official statistical system. DFAT indicated internal resource considerations as the main obstacle for not publishing this forward information according to these international standards. At present, the publication of outyear forecasts in FSS or IATI is problematic and would open the Statistics and Reporting team to multiple requests (and they are already overburdened in handling existing queries). The AidWorks Redevelopment will enable the reporting of committed outyear forecasts. Currently DFAT shares these data with their partner countries upon demand.

56. The expenditure estimates for current year + 1 are published as part of the Aid Budget Summary Report (or the “Orange” book), shortly after the budget is released in May. Projections are shared with partner countries upon request, on a case-by-case basis. Forecasting for programming purposes covers 4 years of expenditures and beyond.

57. DFAT manages around 130 aid “programme funds”, each of which is allocated a sum of money. Approximately one-third of “program funds” are for individual countries. The remainder is for regional, cross regional or global programmes (e.g. multilateral core funding), or OGD. In DFAT, country authority spending decisions are much decentralised.

58. DFAT’s aid programme consists of five main programming blocks which drive the management of budgets and the imputation of country estimates: 1) Country and regional programmes (CPA equivalent); 2) Cross-regional programmes (Sector Funds); 3) Humanitarian, Emergencies and Refugees; 4) Contributions to Multilateral Organisations; 5) NGO and Volunteer programmes. Australia’s engagement with multilateral organisations such as the World Bank, Global Fund and UN agencies is founded on multi-year funding commitments. These estimates are re-purposed for internal budgeting purposes, providing strategic information to the chief financial officer and fund managers for meeting Australia’s aid spending targets (e.g.:
surplus/deficits against political targets, such as its financial commitment to the Indo-pacific region [90% of bilateral aid], or sectoral aid-for-trade targets).

59. An internal Excel macro is used as a forecasting tool to harmonise CPA (1) and non-CPA components (2 through 5) by country and region, by combining top-down, middle-down, and bottom-up planning processes. Historical spending patterns are used to forecast the resulting country/region estimate by factoring in historical geographic trends, as well as slippage rates in AidWorks (planned vs. actuals) at the fund and program level, supplemented with off-system estimates by sector fund managers.

60. While this forecasting system is not integrated in the AidWorks platform, the model has proven itself to be accurate, with estimates having deviated from actuals by a maximum of AUD +/- 5 million. A similar and parallel process is used to estimate programmes against Australia’s investment priorities (classification inspired by DAC Sectors).

Observations by the peer review team

- Australia does not fully comply with the data requirements of the Forward Spending Survey (FSS). OGD data are provided separately by the ODR team disaggregated by country and combined with the above DFAT aid data. Given the year-to-year variability in value of the ODA cap, comprehensive country and sector estimates are only published for the current and next year. According to DFAT this is largely due to the limitations of the existing budget cycle whereby the ODA budget is confirmed on an annual basis and where detailed budget estimates are not available beyond the current and next financial year. Moreover, the processes involved in reporting Australia’s forward aid expenditure are manually intensive.

- The current Excel based forecasting model sits outside AidWorks and the Stats DataMart, which presents both strengths and weaknesses. For example, it requires significant manual effort to ensure the data synchronises between AidWorks/DataMart and the model. However, the model also allows for corrections that cannot be applied within the existing systems. Current systems are geared towards reporting country and sector for expenditure that has already occurred and does not allow recording of country or sector data for draft projects.

- ‘Planning’ modules (including the creation of country, sector and thematic data created as part of the planning process), aimed at improving forecasting capture, compilation, and reporting quality and accessibility are being developed in the new version of AidWorks.

5.2. Aid Transparency Ranking

61. Australia has reviewed its Aid Transparency Ranking and has made improvements in the coverage and reporting of data items. The Australian Government has undertaken to fully participate in IATI, to publish aid policies, plans, results, evaluations and research on the DFAT website, publish DFAT’s annual Procurement Plan and award contracts on AusTender (as required by Australian law) and be open about the aid program and investment performance. ODR has been working on improving transparency, including more detailed information in the quarterly IATI reports by providing the same information as in its CRS files to create consistency, and updating instructions on transparency within DFAT and making them accessible to staff. On IATI, ODR also flagged its concern that none of its partner countries were using IATI data.

62. ODR also worked to improve the presentation of data on the web.
Observations by the peer review team

- Internal classifications versus international standards: DFAT followed the approach of developing its own internal classifications to collect and store data. An alternative approach could have been to adopt the IATI international standard. However, depending on national contexts, one or the other approach works best. Members need to ensure that their own internal codes and classifications enable them to fulfil their reporting requirements to the OECD.

- OECD-DAC Members stand to learn from Australia’s techniques for estimating regional and sectoral funds to the country level. This method could help inform the current WP-STAT proposal to impute regional aid at the country level.

5.3. Proposed recommendation recommendations – Dimension 5

Priority recommendations

- Australia’s forward aid expenditure forecasting could be automated to avoid manually intensive processing.
6. Are the data fit for purpose?

63. This dimension focuses on the data capture and reporting challenges when delivering aid through Facilities, NGOs and similar channelled partner arrangements.

6.1. Tracking development finance of private sub-contractors

64. With the increasing need to improve efficiencies and effectiveness in delivering aid, Australia is working with specialised aid partners to manage frontline aid delivery, including multilateral partners, commercial suppliers, and non-government organisations (NGOs). DFAT noted that the channelling of aid funds through these organisations presented a number of aid management and reporting issues as they can result in significant information not being captured as many of the details are unknown at the time of the first transfer payment (between DFAT and agency/implementation partner).

65. For example the Papua New Guinea Governance Facility for AUD 360 million has been recently approved and includes grant payments to third parties. Trying to capture this missing information currently resides with the Statistical and Reporting team or the program manager, but payment events are highly aggregated, therefore masking a lot of “real” data. While there are clauses with respect to procurement aspects, historically there was no formal aspect in the contracts between DFAT and implementing agencies to report back on their activities. However this has been corrected with DFAT implementing procedures to collect detailed information of large funds managed by delivery partners allowing the better tracking of development finance throughout the entire aid supply chain.

66. Current system reporting mechanisms limit the coverage of information within AidWorks as the additional fields are not reportable within the system. In the case of the Papua New Guinea Governance Facility, an investment supporting national institutions and systems necessary for stability, security and prosperity, the Facility has signed a multi-year contract with Marie Stopes International (MSI) worth over AUD 20 million. The sub-contracting partner is not recorded within AidWorks. If a report is run from AidWorks, the report shows the managing contractor as the partner with no expenditure data reported for MSI. This has wider implications for the allocation of sectors, geographic, markers and tied status reporting. Future AidWorks development will consider how best to electronically capture the improved reporting from sub-contractors.

6.2. Feedback from civil society on their data needs

67. Feedback was collected and assessed. The Statistical and Reporting Section sent an invitation to a wider group of data users, but the review team only met with the Development Policy Centre (Development Policy Center, 2020[4]). The Development Policy Centre (DevPolicy), is a think tank for aid and development serving Australia, the region, and the global...
development community. DevPolicy undertake independent research and promotes practical initiatives to improve the effectiveness of Australian aid.

- The Development Policy Centre hosts the Australian Aid Tracker (http://devpolicy.org/aidtracker/), a tool which shows where Australian aid money is spent, displays trends and compares Australia’s donor performance with other donors (using OECD DAC statistics). The Centre also runs a blog on development topics.
- These users were very grateful for the information the Statistical and Reporting team in DFAT provided (e.g. through various publications like the Green Book), as well as OECD DAC statistics. They noted that IATI data are not as accessible.
- The Development Policy Centre educates users (e.g. in partner countries) to use the data.
- They indicated that they had an ongoing dialogue with DFAT.
- They suggested that project data should be made available on the DFAT website.

68. Australian aid management data are fit for purpose, however due to the hierarchical nature of the AidWorks data structure anomalies occur when cross-classifying data extracted from the reporting systems. For example, requests to disaggregate regional and global programmes to attribute aid to LDCs can generate inaccuracies when analysing data at lower levels.

69. Current Australian recording practices for NGO aid disaggregates is limited largely due to a timing reporting issue, i.e. actual expenditure split by country (including SIDS and LDCs) and sector not known in advance.

Observations by the peer review team

- As regards tracking development finance of private sub-contractors, the review team suggested that DFAT reach out to Dutch authorities, as the Netherlands are particularly advanced in this type of “2nd order” reporting.

6.3. Proposed recommendation – Dimension 6

Additional recommendations

- DFAT should consider making project data available on its website.
- When collecting feedback from civil society (CSOs) and non-governmental organisations (NGOs) on data accessibility, DFAT should consider collaborating more broadly with CSOs and NGOs to ensure a wider cooperation.
70. Australia reports aid data both domestically and internationally.

71. Domestically, the aid programme is presented based on Australian Government priorities and adheres to Australian legal and Government Executive requirements. Australia’s development priorities are well aligned with the 2030 Agenda for Sustainable Development, which includes the Sustainable Development Goals (SDG) and the Addis Ababa Action Agenda on Financing for Development.

72. Australia has also committed to global agreements on development effectiveness (at Paris in 2005, Accra in 2008 and Busan in 2011), which provide a framework for development co-operation that emphasises the principles of country ownership, a focus on results, multi-stakeholder partnerships, transparency and mutual accountability.


**Box: Data dissemination**


Internationally, Australia reports annually to the DAC Creditor Reporting System and Forward Spend Survey and quarterly to the International Aid Transparency Initiative (IATI).
7.1. Proposed Recommendations – Dimension 7

- Australia could consider spending less resources on individual paper publications and rather focus on comprehensive data products, such as interactive charts and linking where appropriate, between budgets, expenditures and results.

Other business

74. Australia was concerned that it had not been part of the various restricted groups of DAC members that had discussed eligibility topics in the recent past e.g. on the eligibility of peace and security expenditures, or ODA modernisation of private sector instruments and noted that membership was often the same Australia indicated that it would be good in the future to ensure representation from the Pacific.
8. Bibliography


