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26 November 2025

**DEVELOPMENT CO-OPERATION DIRECTORATE
DEVELOPMENT ASSISTANCE COMMITTEE****Terms of Reference for DAC Review Workstream Task Forces**

This document was approved under Item 2 of the Draft Annotated Agenda [DCD/DAC/A(2025)17], without modification at the 21st November 2025 DAC meeting and is now issued as FINAL.

The Committee also agreed to declassify this final version.

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Terms of Reference for DAC Review Workstream Task Forces

1. On 16 October 2025, the DAC approved the governance structure for the DAC review process [DCD/DAC(2025)47/FINAL], which included a template for terms of reference (TORs) to be adapted by each of the workstream task forces. In the course of late October and early November, the four workstream task forces convened meetings and developed individual TORs.
2. The present document consolidates the TORs for all four bodies, as follows:
 - Annex 1: Workstream Task Force 1 on enhanced, transparent, and timely data
 - Annex 2: Workstream Task Force 2 on the role of ODA in the totality of development finance flows
 - Annex 3: Workstream Task Force 3 on country eligibility and the ODA graduation process
 - Annex 4: Workstream Task Force 4 on DAC ways of working
3. **The Committee is invited to approve the four sets of TORs set out in the annexes below.**

Annex 1: Terms of Reference for Workstream 1

Enhanced, transparent and timely data

Purpose:

- To support the DAC Review process by identifying and prioritising topics of discussion, advancing reflections on those topics to arrive at proposals for DAC approval.

Scope:

- The proposals to be produced by the Task Force will be limited to the workstream topic but should keep a keen eye on the other workstreams for inspiration and coherence.
- The Task Force will draw on analyses and evidence provided by the Secretariat and other organisations and literature / evidence as needed.
- The Task Force will work in an open-minded way, guided by the ambition to deliver positive change in furthering international development cooperation, and based on the Committee's consensual way of working.
- A DAC Review Coordination Group¹ will oversee the work of all four Task Forces to ensure coherence, minimise duplication, stimulate progress, and test responsiveness to global dynamics and expectations. In this respect, all Task Forces will report regularly to the Coordination Group and the DAC on their progress.
- The Task Force has no decision-making power but rather is tasked with developing proposals for eventual approval by the Committee in a formal meeting or via the written procedure.

Output:

The Task Force's ambition is to produce robust, evidence-based proposals within its scope for the DAC to discuss and potentially approve. The Task Force could helpfully identify those proposals that go beyond the scope of the present Programme of Work and Budget and that would therefore require additional resources for implementation.

Timing:

The below timeline is indicative and will be regularly updated by the Task Force Co-Leads and Secretariat based on progress made by the Task Force and in consultation with Task Force members. Recognising that if additional time is required to achieve a quality, comprehensive, and inclusive process the Task Force will adjust its timeline, the Task Force will keep in mind the following milestones in the process: (i) *end 2025*: early harvest of quick wins; (ii) *April 2026*: Financing for Development Forum where the DAC will be expected to demonstrate progress in its review process and receive feedback; and (iii) *late 2026*: third batch of deliverables. Updates on the timeline will be posted to the DAC Community Space².

- **End of 2025**: Options paper
- **End March 2026**: TBD
- **End of 2026**: TBD

Consultation:

Important for the credibility of the process, consultation with a broad range of stakeholders is foreseen, which may include:

¹ To be composed of the DAC Chair, DAC Vice-Chairs/rapporteurs of task forces, the DCD Director, and representatives from the DAC Chair's Office and DCD.

² <https://one-communities.oecd.org/community/dac/SitePages/DAC-Review-Process-2025.aspx>

- Non-DAC OECD members
- Developing country partners (Small Island Developing States, Least Developed Countries, Landlocked Developing Countries, Fragile Contexts, Middle Income Countries)
- Multilateral and Regional Development Banks
- UN agencies
- Civil Society Organisations
- Private Sector
- DAC networks, as appropriate

The facilitation of consultation with these stakeholder groups will be the responsibility of the Coordination Group to co-ordinate and minimise the multiplication of requests to external partners.

Composition:

Open to all delegates from DAC and non-DAC OECD Members, from Paris-based OECD delegations and/or capitals, ideally representing data users and producers, and the International Forum on TOSSD.

Leadership:

Co-led by the DAC delegates Sherry Hornung (Canada) and Leah Colgan (Ireland), along with DAC Vice-Chair Eric David (France). As the role of the DAC Vice-Chairs in this process is to help build consensus, they are expected to participate *ex-officio* and, in this respect, may wish to invite a colleague from their delegation or capital to represent their country views.

Secretariat support:

Ana Fernandes and Robin Ogilvy will serve as DCD Secretariat focal points to support the Task Force and serve as entry point into the wider expertise of the DCD and other directorates.

Resourcing:

To minimise the budgetary impact of the Task Force's work, the co-leads will use delegation venues, free OECD conference rooms, or fully virtual settings. The Secretariat can help secure the latter two options.

Focus and Core Areas of Work:

The DAC specific role and a clear added value to provide enhanced, transparent and timely data on ODA and other official and private flows thorough analysis and clear methodologies. In a fast-changing development cooperation landscape, cognisant of reporting burden including for DAC member states, this workstream will examine four core areas, maintaining close collaboration with workstream 2.

- A) Data, scenarios, and forecasting** - identify qualitative and quantitative data/analysis that better facilitates timely decision-making and explore how the DAC can best respond.
- B) Data and analysis for partner countries** - work closely with partner countries to assess their needs for quantitative and qualitative data and analysis and to identify on-going mechanisms to prioritize and respond to these needs.
- C) Cooperation and synergies with other data providers to capture the total spectrum of flows** (e.g., TOSSD, other OECD data, IATI, and more) - identify opportunities for cooperation and synergies to provide more comprehensive development data to stakeholders, while avoiding duplication.
- D) Data-based communication** - propose strategies to ensure that DAC data better reaches wider audiences with relevant information and analysis via diverse media.

Annex 2: Terms of Reference for Workstream 2

The role of ODA within the totality of flows

Purpose:

To support the member-led, open and inclusive DAC Review process by identifying and prioritising topics of discussion, advancing reflections on those topics to arrive at proposals for DAC approval.

Scope:

- The proposals to be produced by the Task Force will be limited to the workstream topic but should keep a keen eye on the other workstreams for inspiration and coherence.
- The Task Force will draw on analyses and evidence provided by the Secretariat and other organisations and literature / evidence as needed.
- The Task Force will work in an open-minded way, guided by the ambition to deliver positive change in furthering international development cooperation, and based on the Committee's consensual way of working.
- A DAC Review Coordination Group³ will oversee the work of all four Task Forces to ensure coherence, minimise duplication, stimulate progress, and test responsiveness to global dynamics and expectations. In this respect, all Task Forces will report regularly to the Coordination Group and the DAC on their progress.
- The Task Force has no decision-making power but rather is tasked with developing proposals for eventual approval by the Committee in a formal meeting or via the written procedure.

Output:

The Task Force's ambition is to produce robust, evidence-based proposals within its scope for the DAC to discuss and potentially approve. The Task Force could helpfully identify those proposals that go beyond the scope of the present Programme of Work and Budget and that would therefore require additional resources for implementation.

Timing:

The timeline is indicative and will be regularly updated by the Task Force Co-Leads and Secretariat based on progress made by the Task Force and in consultation with Task Force members. Recognising that if additional time is required to achieve a quality, comprehensive, and inclusive process the Task Force will adjust its timeline, the Task Force will keep in mind the following milestones in the process: (i) *end 2025*: early harvest of quick wins; (ii) *April 2026*: Financing for Development Forum where the DAC will be expected to demonstrate progress in its review process and receive feedback; and (iii) *late 2026*: third and possibly final batch of deliverables.

Updates on the timeline will be posted to the DAC Community Space⁴.

Consultation:

³ To be composed of the DAC Chair, DAC Vice-Chairs/rapporteurs of task forces, the DCD Director, and representatives from the DAC Chair's Office and DCD.

⁴ <https://one-communities.oecd.org/community/dac/SitePages/DAC-Review-Process-2025.aspx>

Important for the credibility of the process, consultation with a broad range of stakeholders is foreseen, which may include:

- Non-DAC OECD members
- Developing country partners (Small Island Developing States, Least Developed Countries, Landlocked Developing Countries, Fragile Contexts, Middle Income Countries)
- Multilateral and Regional Development Banks
- UN agencies
- Civil Society Organisations
- Private Sector
- DAC networks, as appropriate

The facilitation of consultation with these stakeholder groups will be the responsibility of the Coordination Group to co-ordinate and minimise the multiplication of requests to external partners.

Composition:

Open to all delegates from DAC and non-DAC OECD Members, from Paris-based OECD delegations and/or capitals, and the International Forum on TOSSD. A Secretariat focal point will be assigned to support the Task Force and serve as entry point into the wider expertise of the DCD and other directorates.

Leadership:

Co-chaired by the DAC delegates from Belgium and The Netherlands, along with DAC Vice-Chair from Switzerland. As the role of the DAC Vice-Chairs in this process is to help build consensus, they are expected to participate *ex-officio* and, in this respect, may wish to invite a colleague from their delegation or capital to represent their country views.

Secretariat support:

Haje Schutte and Ida Mc Donnell will serve as DCD Secretariat focal points to support the Task Force and serve as entry point into the wider expertise of the DCD and other directorates.

Resourcing:

To minimise the budgetary impact of the Task Force's work, the co-leads are strongly encouraged to convene meetings – to the greatest extent possible – in delegation venues, in free OECD conference rooms, or in fully virtual settings. The Secretariat can help secure the latter two options.

Focus and Core Areas of Work:

Take stock of, clarify and communicate the role, scope and parameters of ODA, and consider whether and how these parameters might evolve to strengthen its transformative and catalytic potential within an evolving global financing landscape (including through reflection on an 'ODA+' concept). It will examine how ODA most effectively complements other official and private flows to support partner countries' priorities and how, in turn, those flows enhance ODA's impact. The Workstream will also strengthen the narrative on how ODA contributes to shaping a more comprehensive mix of resources and partnerships in support of shared development goals, while remaining anchored in shared values such as effectiveness, inclusiveness and leaving no one behind.

Milestones

As a first milestone, the Workstream aims to produce, by end 2025, a discussion paper outlining possible contours of a measure of the footprint of countries' international flows on sustainable development, including a mapping of intersections with ODA. This paper would serve, to inform subsequent deliberations. Subject to Members' agreement, the paper could later be consulted with external partners to gather perspectives and build a shared understanding of the issues under discussion. Any further

deliverables will be determined as the Workstream progresses, in line with Members' guidance and emerging priorities.

- **Situating ODA within the totality of flows for greater clarity of complementarities and comparative advantage:**

Analyse how ODA complements and interacts with other resources and financing instruments, including development finance institution (DFI) operations, officially supported export credits, South–South and triangular cooperation, net resource transfers (NRTs) between partner and provider countries, domestic resource mobilisation (DRM), philanthropic contributions, and unmobilised private flows such as foreign direct investment (FDI), remittances and portfolio investment. Examine elements of the financing landscape not fully captured by existing DAC and TOSSD statistical frameworks, such as domestic public finance and certain export credit operations, and assess their relevance for partner countries' financing strategies. Explore how concessional resources relate to instruments with different risk–return profiles, and how these interactions influence development outcomes and support sustainable financing approaches.

- **Taking stock and clarifying ODA's role, scope and parameters:**

Assess how concessional resources improve investment conditions, strengthen public financial management and reduce barriers to mobilising additional flows. Identify how ODA and a potential 'ODA+' concept can underpin broader financing strategies that combine solidarity-driven support, grounded in partnership, with instruments that mobilise investment and address financing gaps, thereby enabling transitions to sustainable, self-reliant financing.

- **Strengthening communication and the policy narrative:**

Contribute to a more politically salient and policy-relevant narrative on international development cooperation that articulates its intrinsic and relative value and clarifies how ODA fits within, and adds value to, the wider financing mix. Highlight ODA's distinctive contribution to collective development outcomes, explain how its unique features interact with complementary flows, and reinforce accountability for results.

- **Connecting to broader global financing agendas:**

Situate reflections within ongoing international processes, including the Sevilla Outcome, the Addis Ababa Action Agenda, the UN Financing for Development process, multilateral development bank reforms, and emerging debates on a new global financing pact, to ensure DAC perspectives inform and align with the evolving global architecture for development finance. Assess partner country perspectives, their margin of manoeuvre and opportunities for bottom-up approaches.

Annex 3: Terms of Reference for Workstream 3

Country eligibility and graduation

Purpose:

To support the member-led, open and inclusive DAC Review process by identifying and prioritising topics of discussion for Workstream 3, and advancing reflections on those topics to arrive at proposals for DAC approval.

Scope:

- The proposals to be produced by the Task Force will be limited to issues of country eligibility and graduation, but should keep a keen eye on the other workstreams for inspiration and coherence.
- The Task Force will draw on analyses and evidence provided by the Secretariat and other stakeholders and literature / evidence as needed, including the work of DAC networks, working groups and communities of practice.
- The Task Force will work in an open-minded way, guided by the ambition to deliver positive change in furthering international development cooperation, and based on the Committee's consensual way of the working.
- A DAC Review Coordination Group will oversee the work of all four Task Forces to ensure coherence, minimise duplication, stimulate progress, and test responsiveness to global dynamics and expectations. In this respect, all Task Forces will report regularly to the Coordination Group and the DAC on their progress.
- The Task Force will provide regular updates on its work at the monthly DAC meetings.
- The Task Force has no decision-making power but rather is tasked with developing proposals for eventual approval by the Committee in a formal meeting or via the written procedure.
- All Task Force meetings will be hybrid or fully virtual, also to facilitate participation of capital-based participants.

Output:

- The Task Force's ambition is to produce robust, evidence-based proposals within its scope for the DAC to discuss and potentially approve. The Task Force could helpfully identify those proposals that go beyond the scope of the present Programme of Work and Budget and that would therefore require additional resources for implementation. Among its first tasks, the Task Force is asked to identify possible deliverables for the December 2025 and April 2026 milestones.

Timing:

The timeline in Annex 1 is indicative and will be regularly updated by the Task Force Co-Leads and Secretariat based on progress made by the Task Force and in consultation with Task Force members. Recognising that if additional time is required to achieve a quality, comprehensive, and inclusive process the Task Force will adjust its timeline, the Task Force will keep in mind the following milestones in the process:

- (i) end 2025: early harvest of quick wins;

- (ii) April 2026: Financing for Development Forum where the DAC will be expected to demonstrate progress in its review process and receive feedback; and
- (iii) late 2026: third and possibly final batch of deliverables.

Updates on the timeline will be posted to the DAC Community Space.

Consultation:

Important for the credibility of the process, consultation with a broad range of stakeholders is foreseen, which may include:

- Non-DAC OECD members
- Developing country partners (Small Island Developing States, Least Developed Countries, Landlocked Developing Countries, Fragile Contexts, Middle Income Countries)
- Recent graduates
- Multilateral and Regional Development Banks
- UN agencies
- Civil Society Organisations
- Private Sector
- DAC networks, as appropriate
- [Think tanks and academia]

The facilitation of consultation with these stakeholder groups will be the responsibility of the Coordination Group to co-ordinate and minimise the multiplication of requests to external partners.

Composition:

Open to all delegates from DAC and non-DAC OECD Members, from Paris-based OECD delegations and/or capitals, and the International Forum on TOSSD. A Secretariat focal point will be assigned to support the Task Force and serve as entry point into the wider expertise of the DCD and other directorates.

Leadership:

Co-chaired by the DAC delegates from Norway and Spain, along with DAC Vice-Chair from Australia serving as Rapporteur providing input to the Coordination Group. As the role of the DAC Vice-Chairs in this process is to help build consensus, they are expected to participate ex-officio and, in this respect, may wish to invite a colleague from their delegation or capital to represent their country views.

Secretariat support:

The Secretariat will provide support to the Task Force at several levels: in the form of the DCD Director as lead, along with a head of division, and other relevant DCD staff.

Resourcing:

To minimise the budgetary impact of the Task Force's work, the co-leads are strongly encouraged to convene meetings – to the greatest extent possible – in delegation venues, in free OECD conference rooms, or in fully virtual settings. The Secretariat can help secure the latter two options.

Focus and core areas of work:

1. **Problem identification: Reflect on broader measures of sustainable development, how these measures might usefully inform allocation decisions and the ODA eligibility criterion, as well as the strengthened graduation process and the frequency of the review of ODA eligible countries.**
2. **Data and analysis: Compile and assess existing data and evidence to inform potential refinements to the graduation criterion and process. Analyse how possible adjustments could affect both DAC members and partner countries, drawing on established international data sources and relevant analytical work.**
3. **Consultation: Engage relevant stakeholders—including partner countries, international institutions, and DAC networks—at key stages of the work to test preliminary findings and gather perspectives on potential options for reform.**
4. **Develop proposals for consideration by DAC.**

Timeline

[To be completed and updated periodically]

Annex 4: Terms of Reference for Workstream 4

DAC Ways of Working

Purpose:

To support the member-led, open and inclusive DAC Review process by identifying and prioritising topics of discussion, advancing reflections on those topics to arrive at proposals for DAC approval.

Scope:

- The proposals to be produced by the Task Force will be limited to the workstream topic but should keep a keen eye on the other workstreams for inspiration and coherence.
- The Task Force will draw on analyses and evidence provided by the Secretariat and other organisations and literature / evidence as needed.
- The Task Force will work in an open-minded way, guided by the ambition to deliver positive change in furthering international development cooperation, and based on the Committee's consensual way of working.
- A DAC Review Coordination Group⁵ will oversee the work of all four Task Forces to ensure coherence, minimise duplication, stimulate progress, and test responsiveness to global dynamics and expectations. In this respect, all Task Forces will report regularly to the Coordination Group and the DAC on their progress.
- The Task Force has no decision-making power but rather is tasked with developing proposals for eventual approval by the Committee in a formal meeting or via the written procedure.

Output:

The Task Force's ambition is to produce robust, evidence-based proposals within its scope for the DAC to discuss and potentially approve. The Task Force could helpfully identify those proposals that go beyond the scope of the present Programme of Work and Budget and that would therefore require additional resources for implementation.

Timing:

The below timeline is indicative and will be regularly updated by the Task Force Co-Leads and Secretariat based on progress made by the Task Force and in consultation with Task Force members. Recognising that if additional time is required to achieve a quality, comprehensive, and inclusive process the Task Force will adjust its timeline, the Task Force will keep in mind the following milestones in the process: (i) *end 2025*: early harvest of quick wins; (ii) *April 2026*: Financing for Development Forum where the DAC will be expected to demonstrate progress in its review process and receive feedback; and (iii) *late 2026*: third and possibly final batch of deliverables.

Updates on the timeline will be posted to the DAC Community Space⁶

- 24 October 2025
- 13 November 2025
- 2 December 2025

⁵ To be composed of the DAC Chair, DAC Vice-Chairs/rapporteurs of task forces, the DCD Director, and representatives from the DAC Chair's Office and DCD.

⁶ <https://one-communities.oecd.org/community/dac/SitePages/DAC-Review-Process-2025.aspx>

Consultation:

Important for the credibility of the process, consultation with a broad range of stakeholders is foreseen, which may include:

- Non-DAC OECD members
- Developing country partners (Small Island Developing States, Least Developed Countries, Landlocked Developing Countries, Fragile Contexts, Middle Income Countries)
- Multilateral and Regional Development Banks
- UN agencies
- Civil Society Organisations
- Private Sector
- DAC networks, as appropriate

The facilitation of consultation with these stakeholder groups will be the responsibility of the Coordination Group to co-ordinate and minimise the multiplication of requests to external partners.

Composition:

Open to all delegates from DAC and non-DAC OECD Members, from Paris-based OECD delegations and/or capitals, and the International Forum on TOSSD. A Secretariat focal point will be assigned to support the Task Force and serve as entry point into the wider expertise of the DCD and other directorates.

Leadership:

Co-chaired by the DAC delegates from Germany and Colombia, along with DAC Vice-Chair from the UK. As the role of the DAC Vice-Chairs in this process is to help build consensus, they are expected to participate *ex-officio* and, in this respect, may wish to invite a colleague from their delegation or capital to represent their country views.

Secretariat support:

The Secretariat will provide support to the Task Force at several levels: in the form of the DCD Director as lead, along with a head of division, and other relevant DCD staff.

Resourcing:

To minimise the budgetary impact of the Task Force's work, the co-leads are strongly encouraged to convene meetings – to the greatest extent possible – in delegation venues, in free OECD conference rooms, or in fully virtual settings. The Secretariat can help secure the latter two options.

Focus and Core Areas of Work:

A future DAC should integrate best practice across different development traditions. The Task Force on DAC's ways of working will explore options for a more inclusive DAC which is fit for purpose in the new development and geostrategic landscape. The goal is to better reflect the perspective of non-members and other stakeholders in the DAC. These include, but are not limited to: non-DAC Members, e.g. non-DAC OECD Members, partner countries, other providers – many of whom report ODA and are already participants / observers – CSOs, the Private Sector, international organisations, other key partners.

The Task Force on Workstream 4 will focus on the governance of the DAC, i.e. processes, and practices of decision-making in the DAC. It will develop proposals for more inclusive governance arrangements, ranging from simple consultation mechanisms to full membership options. These proposals will be informed by stakeholder consultations and aligned with findings from other workstreams and international review processes to ensure coherence and complementarity.

The below-described areas of work are not meant as a linear process, but as iterative and interacting steps

that will lead to decisions and actions in the DAC, at a more or less rapid pace, depending on their nature.

1. **Targeted consultations with non-members and other stakeholders** on (dis-)incentives of engaging with the DAC and of identified opportunities for more inclusive governance
 - Map opportunities for consultations on the review
 - Identify non-members to be consulted
 - Develop targeted messaging and guiding questions for consultations, ensuring alignment of messaging with other workstreams when engaging externally to ensure coherence and a robust understanding by non-members and stakeholders on the scope of the review. The message and questions should carry a clear narrative about change and may include the list of options developed under 1.
 - Gather the perspectives of non-members and other stakeholders on a “fit for purpose DAC” (Bucket 0): what is the value proposition of a more inclusive DAC?
 - Gather the perspectives of non-members and other stakeholders on incentives and disincentives to engage with the DAC and with concrete options at hand
 - Implement and summarize consultations

➔ **Outputs: List of events for consultations and invitees to be transmitted to the coordination group, coordinated and targeted messages and questions for consultations, summary of consultations**
2. **Stocktaking and identification of options** for strengthening the DAC’s engagement with non-members that provide and receive development funding and with other stakeholders:
 - Take stock of current engagement efforts with non-members including through the Networks, WP-STAT and the CoPs, and assess their results. This includes formal arrangements as well as practices and tacit rules of behaviour.
 - Through consultation, Identify and consolidate options for fostering non-members’ and other stakeholders’ engagement with the DAC. These options might range from structured consultation mechanisms to inform decision-making in the DAC – e.g. sounding board or dialogue – through modified chairing arrangements, to full membership in the DAC and /or subsidiary bodies, regional dialogues, and other participants in the process. They can be new rules, processes or practices, but they can also consist of reinforcing existing, underused ones. Align closely with the outcome of international processes and other workstreams of the DAC Review, in particular Workstream 2. Governance arrangements should reflect the focus of the DAC’s work moving forward.
 - Identify opportunities for closer alignment with other parts of the OECD (e.g. through work on policy coherence).
 - Situate reflections within ongoing international processes, including the Sevilla Outcome, the Addis Ababa Action Agenda, the UN Financing for Development process, multilateral development bank reforms, and emerging debates on a new global financing pact, to ensure DAC reform proposals inform and align with the evolving global development architecture.

➔ **Outputs: stock-take analysis, list of options to enhance inclusivity in DAC governance**
3. Development of **final proposals for decision in the DAC** on more inclusive governance arrangements for the DAC and its sub-bodies, including rationale, risks and chances.