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Organisation de Coopération et de Développement Economiques  
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DEVELOPMENT CO-OPERATION DIRECTORATE  
DEVELOPMENT ASSISTANCE COMMITTEE

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#### DAC STATISTICAL REPORTING DIRECTIVES: ADDENDUM

*This document gives effect to the agreement of the DAC High Level Meeting on 15-16 April 2004 that three of the items described in DAC/CHAIR(2004)3 met the definition of official development assistance and should therefore be reportable as ODA. It gives the substantive text of the items in the form of a new Annex 5 to the DAC Statistical Reporting Directives.*

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## **DAC STATISTICAL REPORTING DIRECTIVES: ADDENDUM**

The following text is added to DCD/DAC(2000)10:

### **ANNEX 5: ODA COVERAGE OF CERTAIN CONFLICT, PEACE BUILDING AND SECURITY EXPENDITURES.**

The DAC High Level Meeting on 15-16 April 2004 agreed that the following items are reportable as official development assistance (ODA), with effect from 2005 reporting on 2004 flows [cf. DAC/CHAIR(2004)3, paragraph 1 and sections IV.3, IV.4 and IV.6].

#### ***1. Management of security expenditure***

*Technical co-operation provided to government to improve civilian oversight and democratic control of budgeting, management, accountability and auditing of security expenditure, including military budgets, as part of a public expenditure management programme.*

**Note:** As an example, providing technical co-operation to the army to introduce a new payroll system would not be eligible. But budgetary actions taken in order to improve democratic control of defence budgeting and as part of public expenditure management programmes would be eligible.

#### ***2. Enhancing civil society's role in the security system***

*Assistance to civil society to enhance its competence and capacity to scrutinise the security system so that it is managed in accordance with democratic norms and principles of accountability, transparency and good governance.*

**Note:** This includes support to NGOs and other Civil Society Organisations, the media, universities, and research institutions. It excludes training in military skills. Assistance to the defence ministry or the armed forces as they are part of government, not civil society, is excluded.

#### ***3. Child soldiers***

*Technical co-operation provided to government – and assistance to civil society organisations – to support and apply legislation designed to prevent the recruitment of child soldiers. This excludes the costs of military operations against groups that may have recruited child soldiers.*

**Note:** Assistance to improve educational or employment opportunities for children so as to discourage their recruitment as soldiers and build capacity (including advocacy) within civilian government and civil society to prevent children from becoming soldiers is eligible. Efforts to demobilise, disarm, reintegrate, repatriate and resettle (DDRRR) child soldiers are eligible. On the other hand, support to the armed forces themselves is not eligible. Assistance that contributes to the strengthening of the military or fighting capacity of the armed forces is excluded.