

**DEVELOPMENT CO-OPERATION DIRECTORATE
DEVELOPMENT ASSISTANCE COMMITTEE**

REPORTING DIRECTIVES FOR THE CREDITOR REPORTING SYSTEM

Addendum on Types of Aid

The Working Party on Statistics (WP-STAT) agreed on a new classification by types of aid for reporting to the CRS/DAC starting in 2011 on 2010 flows, and approved related modifications to CRS Form 1. See DCD/DAC/STAT/M(2008)2/FINAL and DCD/DAC/STAT/M(2009)2/REV1.

The present addendum reflects these earlier agreements. It contains the revised CRS Form 1, and an Annex with definitions of the new types of aid. These new instructions will take effect in 2011 on 2010 flows. CRS++ guidelines will be updated accordingly.

Note that a corrigendum for CRS Directives was already issued in 2008 on Programme-Based Approaches, see DCD/DAC(2007)39/FINAL/CORR2.

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REPORTING DIRECTIVES FOR THE CREDITOR REPORTING SYSTEM

ADDENDUM ON TYPES OF AID

1. The Working Party on Statistics (WP-STAT) agreed on a new classification by types of aid for reporting to the CRS/DAC starting in 2011 on 2010 flows, and approved related modifications to CRS Form 1. Reporting Directives for the CRS are affected as follows.

Two new items in CRS reporting

A. Type of aid: *text to be added to CRS Directives – before paragraph 74; and Annex 11*

<p>310. Type of aid</p>	<p style="text-align: center;">} See Annex 11 for the list of types of aid. }</p>
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The CRS/DAC type of aid classification contains the following broad categories:

- *A - budget support* (for contributions under this category, the donor relinquishes the exclusive control of its funds by sharing the responsibility with the recipient);
- *B - core contributions and pooled programmes and funds* (for contributions under this category, the donor relinquishes the exclusive control of its funds by sharing the responsibility with other stakeholders - other donors, NGOs, multilateral institutions, Public Private Partnerships);
- *C - project-type interventions;*
- *D - experts and other technical assistance* (this category covers the provision, outside projects, of know-how in the form of personnel, training and research);
- *E - scholarships and student costs in donor countries;*
- *F - debt relief* (groups all actions relating to debt - forgiveness, conversions, swaps, buy-backs, rescheduling, refinancing);
- *G - administrative costs not included elsewhere; and*

- *H - other in-donor expenditures* (groups a number of contributions that do not give rise to a cross-border flow).

Each category is broken down to sub-types. See the full list in Annex 11.

B. If project-type, amount of experts: *text to be added to CRS Directives – before paragraph 76*

341. If project-type, amount of experts	<i>Optional reporting.</i> In thousands of units (millions of yen)
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2. When activities are assigned the type of aid “C01 – project-type intervention”, members able to do so should report the amount used for financing donor experts/consultants. This reporting is optional.

Revised CRS Form 1

3. The revised CRS Form 1 that results from the above changes is shown below. It replaces *Figure 3* in CRS Directives. Note it takes into account a previous corrigendum by which the *sector programme* field is replaced by *Programme-Based Approach* [see DCD/DAC(2007)39/FINAL/CORR2].

Revised Figure 3. Aid and other official flows: Activity description (CRS Form 1)

A. Identification	IBRD/OECD
1. Reporting country/organisation..... --- 2. Extending agency -- 3. CRS Identification no.----- 4. Donor project no.----- 5. Nature of submission..... - <i>(New commitment=1; Revision=2; Increase=3; Decrease= 4)</i>	Creditor Reporting System (CRS) <u>Aid and other official flows: Activity description</u> -- Form 1 --
B. Basic data	C. Supplementary data
6. Recipient country --- 7. Commitment date (dd.mm.yyyy) --- 8. Currency (thousands of) --- 9. Amount committed----- 10. Type of flow -- <i>(ODA grant=11; ODA grant-like=12; ODA loan=13; ODA equity investment=19; OOF loan=14)</i> For loans only: Terms of repayment 11. Type (EPP=1; Annuity=2; Lump sum=3; Other=5) --- 12. Number of repayments per annum --- 13. Interest rate.....----- 14. Second interest rate----- 15. First repayment date (dd.mm.yyyy)..... --- 16. Final repayment date (dd.mm.yyyy)..... ---	22. Geographical target area----- 23. Expected starting date (dd.mm.yyyy)..... --- 24. Expected completion date (dd.mm.yyyy) --- 25. Channel of delivery----- 251. Channel code----- 26. Description-------------------------
17. Short description/Project title (max 150 characters in English or French)--------------- 18. Sector/Purpose code-----	Policy objectives <i>(Principal=2; Significant=1; Not targeted=0)</i> 27. Gender equality --- 28. Aid to environment --- 29. Trade development..... --- 30. PD/GG --- Type-of-aid related items 310. Type of aid..... --- 31. Free-standing technical co-operation (Yes=1) --- 32. Programme-based approach (Yes=1)..... --- 33. Investment project (Yes=1)..... --- 34. If investment project, amount of IRTC.....----- 341. If project-type, amount of experts*.....-----
Tying Status 19. Amount untied----- 20. Amount partially untied.....----- 21. Amount tied-----	Associated Financing 35. Associated Financing (Yes=1) --- 36. Amount of export credit----- Rio markers 37. Biodiversity..... --- 38. Climate change --- 39. Desertification..... ---

* Reporting on experts is optional.

Annex 11 to insert in CRS Directives: Classification by types of aid

The classification is applicable to all ODA, i.e. bilateral ODA (grants, equities, loans) and multilateral ODA contributions.

Type	Sub-type	Description	Clarification
A		Budget support	For contributions under this category, the donor relinquishes the exclusive control of its funds by sharing the responsibility with the recipient.
	A01	General budget support	<p>Unearmarked contributions to the government budget including funding to support the implementation of macroeconomic reforms (structural adjustment programmes, poverty reduction strategies).</p> <p>Budget support is a method of financing a recipient country's budget through a transfer of resources from an external financing agency to the recipient government's national treasury. The funds thus transferred are managed in accordance with the recipient's budgetary procedures. Funds transferred to the national treasury for financing programmes or projects managed according to different budgetary procedures from those of the recipient country, with the intention of earmarking the resources for specific uses, are therefore excluded.</p>
	A02	Sector budget support	Sector budget support, like general budget support, is a financial contribution to a recipient government's budget. However, in sector budget support, the dialogue between donors and partner governments focuses on sector-specific concerns, rather than on overall policy and budget priorities.
B		Core contributions and pooled programmes and funds	For contributions under this category, the donor relinquishes the exclusive control of its funds by sharing the responsibility with other stakeholders (other donors, NGOs, multilateral institutions, Public Private Partnerships). The category covers both core contributions (B01 and B02), and pooled contributions with a specific earmarking (B03 and B04).
	B01	Core support to NGOs, other private bodies, PPPs and research institutes	<p>Funds are paid over to NGOs (local, national and international) for use at the latter's discretion, and contribute to programmes and activities which NGOs have developed themselves, and which they implement on their own authority and responsibility. Core contributions to PPPs, funds paid over to foundations (e.g. philanthropic foundations), and contributions to research institutes (public and private) are also recorded here.</p> <p>Annex 2 of the DAC Directives provides a list of INGOs, PPPs and networks core contributions to which may be reported under B01. This list is not exclusive.</p>
	B02	Core contributions to multilateral institutions	<p>These funds are classified as multilateral ODA (all other categories fall under bilateral ODA). The recipient multilateral institution pools contributions so that they lose their identity and become an integral part of its financial assets.</p> <p>See Annex 2 of the DAC Directives for a comprehensive list of agencies core contributions to which may be reported under B02 (<i>Section 1. Multilateral institutions</i>).</p>

	B03	Contributions to specific-purpose programmes and funds managed by international organisations (multilateral, INGO)	In addition to their core-funded operations, international organisations set up and raise funds for specific programmes and funds with clearly identified sectoral, thematic or geographical focus. Donors' bilateral contributions to such programmes and funds are recorded here, e.g. "UNICEF girls' education", "Education For All Fast Track Initiative", various trust funds, including for reconstruction (e.g. Afghanistan Reconstruction Trust Fund).
	B04	Basket funds/pooled funding	The donor contributes funds to an autonomous account, managed jointly with other donors and/or the recipient. The account will have specific purposes, modes of disbursement and accountability mechanisms, and a limited time frame. Basket funds are characterised by common project documents, common funding contracts and common reporting/audit procedures with all donors. Donors' contributions to funds managed autonomously by international organisations are recorded under B03.
C		Project-type interventions	N.B. Within this category, members able to do so are requested to report the aggregate amount used for financing donor experts/consultants on Table DAC1¹. Where the activity consists solely of experts' costs, report under category D.
	C01	Project-type interventions	A project is a set of inputs, activities and outputs, agreed with the partner country*, to reach specific objectives/outcomes within a defined time frame, with a defined budget and a defined geographical area. Projects can vary significantly in terms of objectives, complexity, amounts involved and duration. There are smaller projects that might involve modest financial resources and last only a few months, whereas large projects might involve more significant amounts, entail successive phases and last for many years. A large project with a number of different components is sometimes referred to as a programme, but should nevertheless be recorded here. Feasibility studies, appraisals and evaluations are included (whether designed as part of projects/programmes or dedicated funding arrangements). Aid channelled through NGOs or multilaterals is also recorded here. This includes payments for NGOs and multilaterals to implement donors' projects and programmes, and funding of specified NGOs projects. By contrast, core funding of NGOs and multilaterals as well as contributions to specific-purpose funds managed by international organisations are recorded under B. * In the cases of equity investments, humanitarian aid or aid channelled through NGOs, projects are recorded here even if there was no direct agreement between the donor and the partner country.

1. Reporting on donor experts remains optional.

D		Experts and other technical assistance	This category covers the provision, outside projects as described in category C, of know-how in the form of personnel, training and research.
	D01	Donor country personnel	Experts, consultants, teachers, academics, researchers, volunteers and contributions to public and private bodies for sending experts to developing countries.
	D02	Other technical assistance	Provision, outside projects as described in category C01, of technical assistance in recipient countries (excluding technical assistance performed by donor experts reported under D01, and scholarships/training in donor country reported under E01). This includes training and research; language training; south-south studies; research studies; collaborative research between donor and recipient universities and organisations); local scholarships; development-oriented social and cultural programmes. This category also covers ad hoc contributions such as conferences, seminars and workshops, exchange visits, publications, etc.
E		Scholarships and student costs in donor countries	
	E01	Scholarships/training in donor country	Financial aid awards for individual students and contributions to trainees.
	E02	Imputed student costs	Indirect ("imputed") costs of tuition in donor countries.
F		Debt relief	
	F01	Debt relief	Groups all actions relating to debt (forgiveness, conversions, swaps, buy-backs, rescheduling, refinancing).
G		Administrative costs not included elsewhere	
	G01	Administrative costs not included elsewhere	Administrative costs of development assistance programmes not already included under other ODA items as an integral part of the costs of delivering or implementing the aid provided. This category covers situation analyses and auditing activities. As regards the salaries component of administrative costs, it relates to in-house agency staff and contractors only; costs associated with donor experts/consultants are to be reported under category C or D01.
H		Other in-donor expenditures	Groups a number of contributions that do not give rise to a cross-border flow.
	H01	Development awareness	Funding of activities designed to increase public support, i.e. awareness in the donor country of development co-operation efforts, needs and issues.
	H02	Refugees in donor countries	Official sector expenditures for the sustenance of refugees in donor countries during the first twelve months of their stay.