

**Unclassified****English - Or. English****23 February 2024****DEVELOPMENT CO-OPERATION DIRECTORATE  
DEVELOPMENT ASSISTANCE COMMITTEE****Cancels & replaces the same document of 23 February 2024****Summary Record of the 1135th DAC Meeting held on 11 December 2023**

The Revised Draft Summary Record [DCD/DAC/M(2023)13/REV1] was approved at the 21 February 2024 DAC meeting and is now issued as FINAL.

The Committee also agreed to declassify this final version.

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## Summary Record of the 1135th DAC Meeting held on 11 December 2023

### Item 1. Adoption of the Agenda and Approval of Draft Summary Records

1. The DAC Chair invited the Committee to adopt the draft agenda, which they did without modification. The Committee considered the draft summary records from the 17 October DAC meeting and the 31 October 2023 special DAC session on private sector instruments (PSI). They adopted them without modification and agreed to their declassification. The Chair announced that since the summary record from the November 2023 High Level Meeting was issued late, DAC members are invited to provide any comments by 22 December 2023. Should any amendments come through by that date, the revised record will be placed on the January 2024 agenda for approval.

### Item 2. Briefings

#### Item 2.a. Briefing by the DCD Director and DAC Chair

2. The Chair reported to the Committee on the outcomes from the COP28 and the OECD-DAC High Level Roundtable on Climate Finance and Action in Fragile and Conflict-affected contexts. He mentioned his participation at last week's OECD External Relations Committee (ERC) in a discussion on China; a number of members requested further consultation with the DAC on China engagement, for which the Chair proposed a discussion at a DAC meeting in early 2024.

3. The Chair announced that he would organise bilateral meetings with delegates in the new year to sketch out DAC work in 2024. He then shared his view that the DAC should undertake a stocktake of the Official Development Assistance (ODA) modernisation process.

4. The Director drew the Committee's attention to the final version of the document on DAC enlargement and accession, issued following Council approval of the conditions for Associate status in the DAC, for which a cancel-replace version will soon be issued to correct a small factual error<sup>1</sup>. She highlighted the outcomes of the UK mid-term review, her participation in COP28, and plans for the next Arab-DAC dialogue to be held in Kuwait in May 2024.

5. The Director then offered details on the corporate timeline for the development and approval of the next DAC Programme of Work and Budget (PWB), which she underscored as a member-driven process. She also announced that the Secretariat would issue an update on the financial situation of the PWB in the new year.

6. On behalf of the DAC Vice Chairs, the delegate from Switzerland presented some elements on the PWB development process as well as the complementary roles and responsibilities of the Committee and Secretariat. It was announced that an informal DAC meeting will be held on 19 January 2024, at which the PWB process will be addressed.

7. A few members underscored the need to respect procedures and transparency, in particular in relation to written procedures, to preserve trust in DAC decisions.

#### Item 2.b. Outcomes of the DAC High Level Meeting, 14–15 November 2023

8. The Director shared details from a room document [DCD/DAC/RD(2023)10], for information, that spelled out an initial inventory of mandates and actions agreed in the Communiqué to the High Level Meeting (HLM) and noting that it is a work-in-progress. The document sorts these details by: (i) new actions along with potential instruments to implement them, (ii) actions that reinforce and continue existing action, and (iii) reiteration of members' international commitments.

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<sup>1</sup> Available on ONE under cote DCD/DAC(2023)24/FINAL

9. Members welcomed the active and extensive participation of non-DAC/non-OECD partners in the HLM proceedings and the inclusive nature of the discussion. Several also noted the challenge of attracting political/ministerial-level participation and suggested that the DAC draw on broader OECD experiences and practices for Ministerial meetings.

10. On follow-up to the Communiqué, many called for clustering and streamlining the actions and highlighted as potential priorities those areas where the DAC has a value added and can have an impact, including: an updated DAC strategy and renewed narrative, a gender equality recommendation, mobilising finance, and work on poverty and inequalities, policy coherence for sustainable development, biodiversity, digitalisation, Ukraine, and outreach. They encouraged the actions to have clear objectives, to be sequenced in a way that contributes to major international meetings and processes, to consider a cascading approach whereby an overarching action (e.g., revised strategy and narrative) might also take forward other actions in the process and have clear process and methods for follow-up – learning from other successful processes on a specific task (e.g., temporary task force on DAC enlargement and accession). Several delegates also cautioned against the creation of new DAC bodies, preferring instead to embed certain work in existing subsidiary bodies.

11. The Chair confirmed that delegates' views will inform a more detailed discussion on HLM follow-up in the January 2024 DAC meeting, which will in turn inform PWB reflections. He also suggested that the Committee convene its next HLM in advance of the 2025 Fourth UN Financing for Development Forum, for which specific dates are still to be determined. A few members mentioned the need to reflect on the potential overlap of Senior Level Meetings, HLMs, Tidewater, and other such fora.

### **Item 3. Framework for Dialogue between the DAC and CSOs**

12. The DAC Chair highlighted that this session represented the first time the Framework for Dialogue between the DAC and Civil Society Organisations (CSOs) has been formally discussed in the Committee since its approval in 2018. The DCD Director mentioned that the workstream on civil society is a testament to the continued joint interest and engagement on this work and recalled the strong commitment made by DAC members to advance the DAC's partnerships and outreach in the 2023 HLM Communiqué. The Secretariat presented the achievements made so far and the proposed next steps to continue strengthening implementation of the Framework based on lessons from annual briefings on the Dialogue with the DAC–CSO Reference Group (CSO RG) and the informal co-planning group of DAC Delegates, as well as from the 2022 light touch stocktake<sup>2</sup>.

13. A representative from the CSO RG was invited to speak on his experience with the Framework. He mentioned the progress made towards more systematic engagement in the DAC with CSOs, highlighting the value of the engagement through formal and informal subsidiary bodies and networks as key and core to the Framework. The CSO RG representative pointed to opportunities to strengthen engagement and dialogue, such as by providing more space for CSOs to set a strategic annual dialogue agenda and increasing CSO engagement in DAC peer reviews. He pointed to the alignment between the Framework for Dialogue and the DAC Recommendation on Enabling Civil Society. Challenges for the CSO RG include their own lack of resources for the secretariat function required to co-ordinate internally. A delegate from the informal co-planning group of DAC delegates highlighted the importance of the Framework and the need to continue efforts towards its implementation. He echoed the commitment to inclusive partnerships and outreach with civil society in the HLM Communiqué.

14. In discussion, delegates expressed strong support for the Framework and the proposed next steps to strengthen implementation. They encouraged an increased diversity in the representation of the CSO RG and more equal participation among DAC members. They noted the value of CSOs' input on topics ranging from private sector instruments to ending sexual exploitation, abuse, and harassment, suggesting that a more results-oriented framing and focus on practical matters could enhance effectiveness to go beyond

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<sup>2</sup> See the 2022 light touch stock take [full report](#) and [key messages](#) on the Framework for Dialogue between the DAC and CSOs.

mere participation in dialogues. Appreciation was expressed for the opportunity to hear from CSOs provided by the 2023 OECD DAC Civil Society Days including the Annual Dialogue, and by CSOs' engagement in the DAC's formal and informal networks and bodies. Members also shared their own efforts towards more structured engagement with CSOs such as including CSOs as observers in peer reviews. Some members shared ideas to support the CSO RG such as by funding in-person participation of CSOs from partner countries. Members were invited to explore additional ways to support the CSO RG to facilitate the CSO RG's role in strengthening the Framework's implementation. Many members expressed their openness to share relevant documentation with CSOs to enable informed exchanges and agreed to the declassification of the session's document [DCD/DAC(2023)57/FINAL]. The DAC Chair welcomed a reflection to increase transparency and deliver HLM commitments for stronger dialogue with CSOs.

#### **Item 4. Tax and Development**

15. The Director from the OECD Centre for Tax Policy and Administration presented the 2022 Annual Report on Tax and Development. The report brings together information concerning the OECD Committee on Fiscal Affairs and Global Forum outreach and development activities, provides details on the directorate's work and achievements, and sets out next steps. The Director pointed to tax administration reforms as key to mobilising greater volumes of finance for sustainable development and thereby to filling the SDG funding gap. The OECD has played a key role by providing data for decisionmakers, promoting an end to bank secrecy, producing international value added tax (VAT)/goods and services tax (GST) guidelines, and providing technical assistance and capacity building.

16. Delegates welcomed this update and appreciated the achievements to date. Some expressed concern over the results of a recent vote in favour of a UN working group on international tax. The Committee encouraged increased collaboration with the UN on tax matters to ensure complementarity of global processes.

#### **Item 5. Concept note for the 2024 Development Co-operation Report**

17. The Secretariat presented to the DAC, for discussion, the concept note for the 2024 Development Co-operation Report (DCR) and Profiles, with the proposed focus of stepping up action on poverty and inequality reduction in an era of transitions. Building on two years of dialogue and analysis carried out by the Community of Practice on Poverty and Inequalities (CoP-PI), the report aims to (i) ensure that poverty and inequality reductions are put at the centre of international development, including support to transitions; (ii) offer fresh thinking on policy, programming, and financing approaches to reduce poverty and inequality; and (iii) lay the groundwork for future DAC guidance on poverty and inequality reduction, as mandated in the recent DAC High Level Meeting Communiqué. The timeline to launch was laid out, with an envisaged release date in July 2024. It was also noted that the 2024 Development Co-operation Profiles will include a dedicated section on ODA allocations to poverty and inequalities reduction objectives.

18. The DAC Chair underlined the timeliness of the Report's theme against the backdrop of sharp increases in poverty and inequalities, a growing sense of urgency and political attention to the agenda, and rising political traction around transitions. The DCD Director noted that the political messaging of the DCR could be meaningfully disseminated in relevant international fora and used to influence key international events in 2024–25, such as the 2024 UN Summit of the Future.

19. The Committee supported the proposed thematic focus of the DCR and welcomed its timeliness and relevance to international processes, including the Brazilian G20 Presidency. In particular, the Committee welcomed proposed analysis on financing options and a stocktake of measurement challenges and approaches. Members noted the need to distinguish between poverty and inequality while acknowledging their inherent interlinkages and interdependencies. Committee members suggested that the report underline both the synergies and trade-offs between transitions and poverty and inequality reduction and highlighted several thematic areas of particular relevance for the report. The importance of the social and fiscal dimensions of transitions, social inclusion, and the recognition of intersecting forms of discrimination were also emphasised.

20. The Secretariat welcomed the Committee's feedback and reiterated its commitment to consult through the CoP-PI, ensure wide representation amongst invited authors, in particular including partner country perspectives, and connect strategically to other related work in DCD and across the OECD.

#### **Item 6. Network Update: GENDERNET**

21. The interim Co-Chairs of the DAC Network on Gender Equality (GENDERNET) updated the Committee on the Network's efforts to promote gender equality and women's empowerment and the outcomes that it strives to achieve. The update included the outcomes from the 21st plenary meeting held in November 2023 which included 180 experts in the field of gender equality in a partners meeting, followed by a members-only meeting. It also included a high-level session of leadership from Canada, Ireland, and the United States, given their attendance at the DAC High Level Meeting (HLM) which followed. In a context of multiple crises and rising socioeconomic inequality, HLM participants and the Communique reminded all of the urgent need for greater emphasis on whole-of-society inclusion and improved democratic resilience which also means redoubling efforts to hardwire gender equality into formal and informal governance systems, not least to stem the pushback against whole-of-society inclusion and gender equality. Members called on GENDERNET and the Gender Equality Team, its Secretariat, to build the evidence base for tackling the pushback against gender equality in its future work plans.

22. The Committee expressed its strong appreciation for the Network and its Secretariat, and welcomed past and planned work, including on implementing the DAC Guidance on gender equality<sup>3</sup>, the DAC Recommendation on ending sexual exploitation, abuse, and harassment<sup>4</sup>, and on pressing for more and better financing for gender equality<sup>5</sup>. Many expressed an interest in emerging work on inequalities that intersect with gender inequality, and in future work on ways to achieve transformative change for gender equality, as well as ongoing collaborative work on climate action and gender equality with GENDERNET and ENVIRONET. Following interactive sessions with a range of OECD Directorates working on gender issues, some called for more integration of gender equality and development across the DCD and the OECD, which is also now embedded in an OECD Contribution to Promoting Gender Equality<sup>6</sup> adopted in May 2023.

23. Reflecting on the clear HLM mandate to explore the development of a DAC Recommendation on Gender Equality, several delegates confirmed their interest in pursuing its development in early 2024. This also reflects the decision in March 2021 when members expressed an interest in a two-step approach, advancing first on the practical Guidance on gender equality and then developing an instrument as a second step<sup>7</sup>. The Chair invited the GENDERNET to take this forward in the first instance and then to revert to the DAC. The GENDERNET Co-Chairs appreciated the positive feedback and noted that they will work with the Secretariat and the 2024 GENDERNET Bureau to advance this process.

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<sup>3</sup> <https://www.oecd.org/publications/gender-equality-and-the-empowerment-of-women-and-girls-0bddfa8f-en.htm>

<sup>4</sup> [OECD/LEGAL/5020](https://www.oecd.org/legals/5020)

<sup>5</sup> <https://www.oecd.org/dac/financing-sustainable-development/development-finance-topics/development-finance-for-gender-equality-and-women-s-empowerment.htm>

<sup>6</sup> <https://www.oecd.org/mcm/documents/The-OECD-Contribution-to-Promoting-Gender-Equality.pdf>

<sup>7</sup> See paragraph 33 of DCD/DAC/M(2021)3/FINAL

### Item 7. Designation of DAC Bureau 2024

24. In accordance with OECD Rules of Procedure, the DAC Bureau must be designated on an annual basis at the Committee's final meeting of the year or no later than 31 December. The Director reminded the Committee that on 8 November the Secretariat sent a letter [DCD/DIR(2023)3] to all Members to inform them that the four incumbent Vice Chairs and Chair had expressed their willingness to serve for another year. The Secretariat then offered Members the opportunity to offer alternate candidates. By the deadline of 17 November for expression of candidacies, the Secretariat had received no alternative nominations. The Director therefore invited the Committee to designate the incumbents to serve as the 2024 DAC Bureau.

25. The Committee agreed by acclamation to the following 2024 Bureau composition: Mr. Dirk Platzen (Australia); Mr. Eric David (France); Ms. Leveke Neumann (Germany); Mr. Lorenz Kammermann (Switzerland); and Mr. Carsten Staur as DAC Chair.

### Item 8. Summary of Conclusions

26. The Secretariat provided an informal overview of the decisions, action points, and next steps emerging from the meeting proceedings. The Secretariat circulated this overview to the Committee in electronic form.

### Item 9. Any Other Business

27. The DAC Chair recognised the departing delegate from New Zealand (Ms. Anthe Crawley) and thanked her for her service to the Committee over the years.

28. The DCD Director informed the Committee that two OECD vacancy notices would soon be issued to staff the newly established Secretariat for the so-called 4P (the "Paris Pact for People and the Planet") Joint Working Committee. This Secretariat will be a hosted partnership jointly overseen by the DCD and the Development Centre.

29. The delegate from the United Kingdom announced that her country has issued a policy paper "International development in a contested world: ending extreme poverty and tackling climate change, a white paper on international development"<sup>8</sup>. She invited member thoughts on this paper by February and thanked all those who provided inputs to the initial version.

30. The delegate from Switzerland informed the Committee that the Vice Chairs were reflecting on the organisation of a DAC retreat (possibly in March 2024) and would assume leadership of preparations if no member objects. The Vice Chairs will soon submit a proposal to members, with a focus on follow-up to the HLM. They seek volunteers to help with preparations.

31. The delegate from the United States requested an expeditious decision process at WP-STAT on reporting and recording hybrid capital as ODA when the agreement deviates from the criteria required to be treated the same as paid-in capital. The representative from the World Bank responded that the Annex of the Secretariat's paper [see DCD/DAC/STAT(2023)40] spells out the version of hybrid capital offered to shareholders that seek ODA treatment<sup>9</sup> which falls under existing Annex 2 procedures. The representative from Germany thanked the Secretariat for its assessment of hybrid capital and considered that a WP-STAT decision was not necessary as there are already rules in place.

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<sup>8</sup> See <https://www.gov.uk/government/publications/international-development-in-a-contested-world-ending-extreme-poverty-and-tackling-climate-change>

<sup>9</sup> This issue will be revisited in the March 2024 session of WP-STAT. See agenda under cote DCD/DAC/STAT/A(2024)1/REV1