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Development Co-operation Directorate
Development Assistance Committee

DAC Working Party on Development Finance Statistics

2024 Update of the Statistical Reporting Directives

Background note

Working Party on Development Finance Statistics, 13-15 March 2024, Paris

Between April 2023 and 31 January 2024, members approved several changes to the ODA-eligibility rules and accounting methods which need to be reflected in the Statistical Reporting Directives. These include ODA-eligibility of labour mobility, administrative costs and cultural programmes, as well as revised methods for private sector instruments (PSI) and guidance for reporting on private finance mobilised through technical assistance. This document lists these approved methodologies and explains their integration in the main body of the Directives and its Addenda.

The draft revised Statistical Reporting Directives are circulated under cote DCD/DAC/STAT(2024)2, DCD/DAC/STAT(2024)2/ADD1, DCD/DAC/STAT(2024)2/ADD2 and DCD/DAC/STAT(2024)2/ADD3. See the WP-STAT Community Space [HERE](#) for versions of these documents showing track changes.

This document is shared for DISCUSSION under item 6.a of the draft annotated agenda [DCD/DAC/STAT/A(2024)1/REV2].

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2024 Update of the Statistical Reporting Directives

Background

1. Between April 2023 and 31 January 2024, members approved several changes to the ODA-eligibility rules and accounting methods which necessitate adaptations of the Statistical Reporting Directives. These include ODA-eligibility of labour mobility, administrative costs and cultural programmes as well as revised methods for private sector instruments (PSI) and guidance for reporting on private finance mobilised through technical assistance. This document lists these methodologies and clarifications, and explains their integration in the main body of the Directives and its Addenda.
2. The draft revised Statistical Reporting Directives are circulated under cote DCD/DAC/STAT(2024)2, DCD/DAC/STAT(2024)2/ADD1, DCD/DAC/STAT(2024)2/ADD2 and DCD/DAC/STAT(2024)2/ADD3. See the WP-STAT Community Space (Collaboration and Knowledge Management Platform) for versions of these documents showing track-changes.¹
3. The draft includes adjustments relating to the following approved proposals:
 - a. Rules on the ODA-eligibility of:
 - i. Labour mobility, criterion 7 adopted by the WP-STAT in May 2023, see DCD/DAC/STAT(2023)8/REV1.
 - ii. Administrative costs, revised text adopted by the WP-STAT in June 2023, see DCD/DAC/STAT(2023)15/REV1.
 - iii. Cultural programmes, revised text adopted by the WP-STAT in January 2024, see DCD/DAC/STAT(2023)21/REV2.
 - b. Reporting methods for private sector instruments (PSI), approved by the DAC in October 2023, see DCD/DAC(2023)22/FINAL for Batch 1 topics, DCD/DAC(2023)33/FINAL for Batch 2 topics and DCD/DAC(2023)48/FINAL for Batch 3 topics.
 - c. New guidance for reporting on private finance mobilised through technical assistance, see DCD/DAC/STAT(2023)35/REV1.
4. The draft also contains proposed revised rules for data disclosure of mobilised private finance, as this topic was not part of the PSI agreement, but is directly affected by the revised methods. See chapter 5.I. in the draft revised Directives.

¹ The MS Word files with proposed adjustments in track changes can be found here: <https://one-communities.oecd.org/community/wpstat-collab/SitePages/2024-Update-of-the-Statistical-Reporting-Directives.aspx>.

5. Moreover, the adjusted Directives include rationalised numbering of data fields in the CRS reporting form, and minor updates to promote coherence and consistency.

6. Noting that all changes made to the substance of the Directives originate from members' earlier decisions, **members are invited to comment on the approach followed by the Secretariat for integrating the agreements, in particular the new reporting methods on PSI, in the Directives** (e.g. level of detail provided in the main body of the Statistical Reporting Directives and the addenda). On this basis, the Secretariat will prepare a final version for approval.

Clarifications on the proposed adjustments

Main body (chapters 1-6) - see DCD/DAC/STAT(2024)2

7. Many of the adjustments required in the main body of the Directives relate to the following two conceptual revisions linked to PSI:

- a. A new flow category is created to capture "Private Sector Instruments" (PSI). Consequently, PSI activities are no longer reportable as ODA flows nor OOF.
- b. The ODA grant equivalent measure includes the donor effort in ODA flows *and* ODA-eligible PSI.

8. These changes affect all chapters of the Directives. Noting that the Directives are the document of reference for all ODA, the Secretariat did not reproduce all the details of the agreed methods for reporting PSI in the main body of the Directives (as not to overcomplicate the reading).² Consequently, the changes in the main body primarily reflect necessary adjustments to the main concepts, definitions and reporting rules as follows:

- a. **Chapter 1:** "Additional" is introduced as a new "main concept for defining flow categories" in DAC statistics, and PSI becomes one of the main flow categories.
- b. **Chapter 2:** The definition of the ODA grant equivalent measure is updated to make a reference to PSI and the definition of ODA-eligible PSI is added in parallel.
- c. **Chapter 5:** Instructions for data reporting on key aggregates and CRS++ are updated, together with provisions on confidentiality and rules on data disclosure.
- d. **Chapter 6:** Correspondences between activity-level reporting and aggregates are updated, reflecting the conceptual changes described above.³
- e. **Cross-cutting:** Some provisions which have become obsolete are removed, such as notes on the cash-flow measurement basis for PSI.

9. Furthermore, chapter 2.II. integrates new rules and clarifications on the ODA-eligibility of labour mobility, administrative costs and cultural programmes. Chapter 5 also updates the rules for data disclosure on mobilised private finance.

10. Other revisions are introduced for consistency purposes, following a rather minimalist approach. CRS++ fields are renumbered throughout the entire document. A handful of revisions also concern adjustments omitted in the past.

² The full text of the new reporting methods for PSI is reproduced in the proposed new Addendum 3.

³ Pertaining to chapters 5 and 6, row numbers in the flow category "Private sector instruments" will be assigned in the next version of the Directives draft.

Addendum 1: Annexes – modules A, B, and C - see DCD/DAC/STAT(2024)2/ADD1

11. Changes in Addendum 1 primarily concern the module B (Reporting forms, rules for compiling aggregates, instructions for reporting on amounts mobilised). Minor adjustments are also proposed in module C (Classifications: definitions and code lists). These include:

- a. **Annex 3** (Reporting forms): renaming section “E. For loans only” to “E. For non-grant instruments” and adapting the title of renumbered CRS++ reporting fields as needed for reporting on PSI. This is also reflected in the reporting examples. See also the new Annex 25 in Addendum 3.
- b. **Annex 4** (CRS++ items required for different resource flows) is updated to reflect the agreed data requirements for PSI. See also the new Annex 25.
- c. **Annex 5** (Rules for compiling aggregates from CRS++ reporting): The structure and organisation of the DAC1a and DAC1b aggregate tables are updated, also introducing new rules for PSI.⁴
- d. **Annex 6** (Instructions for reporting on amounts mobilised from the private sector): Guidance for reporting on the amounts mobilised by technical assistance activities is integrated.
- e. **Annex 10a** (Types of flows): A new category of flows for PSI is introduced.
- f. **Annex 10b** (List of financial instruments and technical fiches): The static table is replaced with a reference to resources online, and text in some of the technical fiches is updated. A refined classification with definitions for reimbursable grants and guarantees are presented separately in DCD/DAC/STAT(2024)10.
- g. **Annex 11** (Co-operation modality and tying status): A new modality for PSI intra-governmental transfers is introduced, and cross-referencing is updated.

Addendum 2: Annexes – modules D and E - see DCD/DAC/STAT(2024)2/ADD2

12. Changes in Addendum 2 concern a handful of adaptations to reflect the revised methods for PSI, namely:

- a. **Annex 15** (Grant element formula and examples for bilateral loans to the official sector): A reference to Addendum 3 is added.
- b. **Annex 19** (Policy markers): A reference to PSI is integrated in the section on coverage.
- c. **Annex 20** (Rio markers): A reference to PSI is integrated in the section on field of application.

Addendum 3: Annexes – module F - see DCD/DAC/STAT(2024)2/ADD3

13. The previous version of Addendum 3 [DCD/DAC/STAT(2023)9/ADD3] includes the provisional reporting methods for PSI, as approved in 2018. Since the revised methods supersede the provisional arrangement, it is proposed to develop an entirely new document. The new Addendum 3 thus presents the new PSI methods as a new module F (Reporting methods for private sector instruments), composed of three annexes:

⁴ Row numbers in the flow category “Private sector instruments” will be assigned in the final version of the Directives.

- a. **Annex 23** (Additionality, reporting requirement and data disclosure, safeguards, monitoring and review mechanisms), including provisions agreed under the Batch 3 topics.
- b. **Annex 24** (ODA-eligibility assessment), agreed as part of the Batch 1 topics.
- c. **Annex 24** (Treatment of individual private sector instruments), agreed as part of the Batch 1 and 2 topics. Appendix to this Annex also includes illustrations, reporting examples and tables.

14. All three annexes are based on the approved DAC documents DCD/DAC(2023)48/FINAL, DCD/DAC(2023)22/FINAL and DCD/DAC(2023)33/FINAL with adaptations limited to a functional minimum. For example, some methods have been regrouped in distinct Annexes, introductions removed and references updated. Related adjustments to the original batches (as approved) are shown in track changes in an MS Word document available on the WP-STAT Community Space (see paragraph 2).

15. Reporting guidance, tips and checklists will be provided in a handbook (forthcoming).