

Development Co-operation Directorate
Development Assistance Committee

DAC Working Party on Development Finance Statistics

DAC STATISTICAL REPORTING ISSUES IN 2016

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This document is presented to the Working Party on Development Finance Statistics (WP-STAT) for DISCUSSION under item 8 of the draft annotated agenda [DCD/DAC/STAT/A(2017)2].

It reviews the timeliness, completeness and quality of reporting by DAC members of DAC and CRS statistics in 2016 and identifies areas for improvement.

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DAC STATISTICAL REPORTING ISSUES IN 2016

This document reviews the timeliness, completeness and quality of reporting by DAC members against DAC aggregates and the CRS in 2016. The reporting issues raised are not exhaustive, but highlight issues that are common to many members and address specific areas where data quality could be improved. The paper also assesses the progress made by donors to fully converge their DAC and CRS systems. Whilst the paper focusses primarily on ODA reporting issues, an assessment of reporting against non-ODA flows is also given in a separate section.

An appraisal of reporting against the Forward Spending Survey is not included in this document as the Secretariat is still in the process of reviewing the data due to resource constraints.

I. DAC AND CRS REPORTING ISSUES IN 2016

A. Reporting Performance

1. As in previous years, the overall assessment of DAC members' reporting on the DAC and CRS questionnaires in 2016 was evaluated against three key dimensions of the OECD's Quality Framework for Statistical Activities: timeliness, completeness/coherence and accuracy.
2. Table 1 attempts to rank members by attributing points according to these three dimensions that focus on the timely reporting of complete and accurate data¹. This ranking has been compiled in order to provide members with guidance in areas where the Secretariat feels reporting could be improved and provide incentives to do so.

Timeliness

3. The official reporting deadline for the DAC and CRS reports is 15 July. Great improvements have been made by members to report in a timelier way. In 2016, fourteen members reported before the deadline, and another four by the end of July. Four members reported in August, two in September, four in October and one in December. Whilst most members reported before end October (which had not been the case in previous years), the Secretariat would still like to encourage members to provide their final data by end September, in order to have sufficient time to check, process, resolve issues bilaterally with members and derive other data (e.g. imputed multilateral flows) before it can publish the final data in December.
4. Timely data submissions enable the Secretariat to carry out thorough verification of the data. The later the data are reported, the more pressure there is on the Secretariat to expedite the quality controls it carries out. Late reporting also leaves less time to resolve any outstanding issues, especially in cases where the national statistical reporter needs to consult with other departments or ministries.
5. Late submissions also delay when the Secretariat can publish the final detailed figures, as all data need to undergo verification, and often correction, before they are posted on the OECD DAC's statistical web site or can be used for analytical purposes.
6. The implementation by many members of the CRS macro, which enabled members to visualise and correct data integrity problems before submitting their CRS Excel files, was extremely beneficial for

¹ Hungary became the 30th DAC Member on 6 December 2016. Because its accession to the DAC was so late in the calendar year, the Secretariat has not assessed its reporting in 2016 on 2015 flows in this paper.

the Secretariat and saved considerable time. Members are encouraged to address the issues highlighted by the macro before sending their CRS file to the Secretariat. Despite this, not all incoming data files were of good enough quality to be able to begin data processing. Some were missing information for key fields (e.g. loan terms), requiring the Secretariat to contact members for clarification at this early stage already.

7. There is a balance between providing timely and accurate data; timely submissions are valued when the data are complete and correct.

8. Assessment: the timeliness of members' data was assessed based on the reception of full reporting of DAC and CRS statistics.

Completeness / Coherence

9. Members that report in a converged manner are required to file a Table DAC1, a complete CRS file and the validation table (to enable the Secretariat to cross-check other key aggregates). Members that are not yet converged are required to file a full set of DAC tables plus a complete CRS file.

10. The Secretariat verifies that incoming files contain a complete set of data. It also checks for coherence within the CRS data, to ensure that data items and classifications have been meaningfully combined, and cross-check against reported DAC aggregates. For converged reporting this step is crucial to ensure that the CRS file contains all the necessary information to compile the correct aggregates. This process ensures that the CRS files are "valid" for further processing. If there are inconsistencies at this stage, members are contacted for clarification.

11. Assessment: in ranking members on the completeness of their data submissions, the overall quality of the first submission, the completeness of total ODA flows, and the coherence between aggregates reported on Table DAC 1 and the CRS were assessed. It should be noted that only ODA flows have been taken into account in this assessment.

Accuracy

12. The accuracy of the data published is largely determined by the accuracy of the data received from members. Data quality checks implemented by the Secretariat may detect reporting errors and result in improvements in the data. However, it is the responsibility of members to ensure that complete and coherent DAC and CRS reporting are submitted.

13. Checking for accuracy is the most lengthy verification process carried out by the Secretariat as several checks are carried out manually (e.g. types of aid, purpose codes, project descriptions, channels of delivery, etc.). The implementation by members of the CRS macro saved the Secretariat considerable time and reduced lengthy communications with members to resolve data integrity/coherence issues (see above). Project descriptions are read individually to ensure that the correct and most granular purpose code has been attributed, thus making it relevant for statistical analysis. Reading individual project descriptions can lead to questions on ODA-eligibility or classification (bilateral versus multilateral). Given the large number of records received (about 250 000 for flows in 2015), the Secretariat only focusses on the top 95% of CRS commitments and disbursements in terms of volume. Issues in the smaller (by volume) activities may be detected through the thematic checks carried out by the Secretariat.

14. In 2016, the Secretariat spent considerable time reviewing reporting against the grant equivalent and has included this reporting in the assessment of accuracy for loan providing members.

15. Verifying the accuracy of the data leads to numerous questions and generates a great deal of correspondence with members, but it is crucial in ensuring high quality, accurate, credible and comparable data.

16. Assessment: even though accuracy is pertinent to the entire dataset, members' reporting was assessed according to the quality of information reported against several key fields: types of aid, channel codes, bilateral / multilateral data, purpose codes (which were verified against the information provided in the descriptive fields), tying status, policy markers and the grant equivalent.

Suggestions and incentives for improvements

17. The data verification as described above focusses on an individual donor's reporting to DAC/CRS statistics. In addition to these checks, the Secretariat carries out "thematic" checks, where it reviews how all members have reported against specific items, e.g. gender marker, tying status, contributions to multilateral organisations, channels of delivery, etc. These checks ensure that the data are comparable amongst members and sometimes generate additional correspondence with members. This ongoing liaison with statistical reporters is crucial to ensure coherent and accurate data, and explains why the Secretariat sometimes signals further discrepancies, after most reporting issues for a given country have been resolved.

18. The entire cycle for checking data for one member can take from 2 weeks to 4-5 months to complete, and depends largely on the initial quality of data provided, as well as the time it takes the Secretariat to review the data and the time it takes members to respond to enquiries. Furthermore, for converged reporting, aggregate level data can only be published once the detailed CRS aid activities have been fully checked.

19. To assist with the reporting process, the Secretariat has developed a "Check-List" which incorporates detailed checks on data coherence [see the latest version which includes all the new CRS codes to be implemented in 2017 reporting on 2016 flows DCD/DAC/STAT(2014)8/REV2]. The Secretariat has noted significant improvements in data coherence where members have implemented these checks in their systems. All members are encouraged to implement them, as they greatly reduce inconsistencies in the data.

20. Members are also encouraged to review the errors returned by the CRS macro in the Excel file for reporting 2016 data, so as to reduce the numerous inconsistencies that the Secretariat detects in the data, which then take time to resolve bilaterally.

21. The last couple of years, the Secretariat posted a "reporting bulletin" on-line, during the reporting cycle, which provided information on when data were submitted, indications of ongoing consultations with members and when data were finalised and published in IDS online. Members are invited to comment whether they found this bulletin of use, and whether the Secretariat should continue to post it in the next reporting cycle.

22. In order to incentivise donors to report in a more timely and coherent manner, any donor that submits its complete DAC and CRS reports by end June will receive detailed feedback on its reporting within a month, and the Secretariat will endeavour to publish the final data for that donor in the September update of IDS online.

23. Finally, it should be noted that the Secretariat is available to respond to any reporting questions members may have before filing the data.

24. Members' comments on further suggestions for improvements are invited.

Reporting on the 2017 DAC Advance questionnaire on 2016 preliminary ODA flows

25. The timeliness of the 2017 edition of the DAC Advance Questionnaire was as follows:

By the deadline of 15 March: Canada, Czech Republic, Denmark, Finland, Germany, Greece, Italy, Japan, Luxembourg, Netherlands, Norway, Poland, Portugal, Slovenia and EU Institutions.

16-19 March: Austria, New Zealand, Sweden and the United Kingdom.

20-24 March: Australia, Belgium, Hungary, Iceland, Korea and Switzerland.

27 March: France.














































29 March: Spain and the United States.

31 March: Ireland.

4 April: Slovak Republic.

26. Members are highly encouraged to report the DAC Advance Questionnaire on time, as there is very little time to verify the data, get back to members with questions and process it in time for the press release on preliminary ODA figures, usually released in April. It should be noted that the 2018 press release on 2017 figures may be released in early April next year, in time for OECD Global Forum on Development.

Table 1. Ranking of DAC Members' DAC and CRS Reporting in 2016 on flows in 2015

	DAC member	Timeliness	Completeness	Accuracy	Overall Assessment
Excellent	Austria	29 June 			Complete and consistent data submission.
	Slovenia	8 July 			Complete and consistent data submission.
	Canada	15 July 			Complete and consistent data submission.
	Portugal	15 July 			Complete and consistent data submission.
	EU Institutions	27 July 			Complete and consistent data submission.
	Japan	29 July 			Complete and consistent data submission.
Good	Netherlands	24 June 			Complete data submission, but quality of some data needs improvement (short descriptions).
	Greece	27 June 			Complete and early data submission, but quality of some data needs improvement (descriptive fields, bi-multi field).
	Luxembourg	13 July 			Complete and good quality in general, but some data need improvement (e.g. project descriptions, purpose codes, tying status).
	Norway	31 August 			Complete and good quality in general, although descriptive information of some projects leads to enquiries from Secretariat.
	Poland	15 July 			Complete and good quality in general, but some data need improvement (e.g. types of aid, missing loan terms).
	Germany	15 July 			Complete data submission, but quality of some data needs improvement (e.g. grant equivalent).
	Australia	15 July 			Some issues with initial data submission and the quality of several data fields needs improvement (types of aid, channels, markers, negative commitments not aggregated).
	Italy	20 July 			Few issues in initial data submission and convergence. Good general quality.
	Finland	15 July 			Complete data submission but quality of some data needs improvement (purpose codes, tying status, markers).

	DAC member	Timeliness	Completeness	Accuracy	Overall Assessment
Fair	France	3 August			Complete but inconsistencies in first data submission, and quality of some data needs to be improved (commitment dates, terms of loans, types of aid, descriptions).
	Slovak Republic	19 August			Complete data submission but quality of some data needs improvement (tying status, purpose-codes).
	Switzerland	28 October			Incomplete data report. Very tardy submission.
	Czech Republic	1 July			Incomplete data submission and quality of several data fields needs improvement (sectors, types of aid, tying, markers).
	New Zealand	1 December			Complete data submission, but the quality of some data needs improvement (sectors, tying, channels). Very tardy submission.
	Denmark	3 July			Incoherent initial data submission, and quality of some data needs improvement (commitment dates, recipient-codes).
	Korea	18 July			Incomplete data submission and quality of some data needs improvement (channel codes, tying status, grant equivalents)
Improvement needed	Belgium	27 October			Incomplete initial data submission and quality of some data needs improvement (sectors, types of aid, loan data missing). Very tardy submission.
	United States	4 October			Complete data submission, but quality of some data needs improvement (types of aid, descriptions). Tardy submission.
	Ireland	22 September			Incomplete data submission and quality of some data needs improvement (types of aid, markers, descriptions), however general improvement of quality over past reporting. Tardy submission.
	Iceland	11 August			Some issues in data submission and quality of some data needs improvement (missing CRSIDs, types of aid, new purposecode). Very late submission of DAC tables.
	Sweden	28 June			Incomplete data submission and quality of some data needs improvement (missing CRSIDs, types of aid, channels of delivery, markers, descriptions).
	Spain	27 October			Incomplete and very tardy data submission. Some data need improvement (channel codes, outstanding amounts).
	United Kingdom	27 September			Incomplete initial data submission and numerous revisions required before validation (markers, tying, channels of delivery, types of aid, sectors, missing loan terms). Very tardy final submission.

Note: Comments and completeness in the above table refer to the reporting of ODA flows only. The weights used in the assessment are as follows: timeliness = 5/20, completeness = 3/20 and accuracy = 12/20.

B. Specific ODA Reporting Issues

27. When carrying out its checks on the data submitted by members, the Secretariat often encounters a number of reporting issues that are common to several members. Below are some of the most common issues. It should be noted that this list is not exhaustive.

Descriptive information

28. Each year, the Secretariat carries out a thorough assessment of members' descriptive information provided at an activity level in the CRS, and provides information on areas where there is some room for improvement (see Table 2).

29. Qualitative data is one of the key features of the CRS, and there is a large demand and use of this information. The Secretariat uses this information to ensure the correct classification of types of aid, purpose codes, policy markers, etc. Users access descriptive data to obtain more granular information on activities or carry out text searches on information that cannot be identified through other existing CRS fields (e.g. tax related activities before the introduction of the formal CRS purpose code).

30. Members' reporting of descriptive information has greatly improved in the last couple of years, despite the growing number of transactions reported, and the Secretariat is aware of efforts undertaken to improve the reporting in this area.

Table 2. Secretariat's Comments on the Reporting of CRS Descriptive Information on 2015 Bilateral ODA

	Short descriptions	Long descriptions
Australia	Numerous descriptions were general and contained imprecise information (e.g. 'Structural Reform Workshop', 'Leadership Development Program').	Meaningful and very good in general.
Austria	Meaningful and very good in general.	Meaningful and very good in general, however about 15% repeated information from short descriptions.
Belgium	Meaningful and very good in general.	Meaningful when provided, but missing for nearly 50% of activities.
Canada	Meaningful and very good in general.	Meaningful and very good in general.
Czech Republic	Meaningful and very good in general.	Meaningful and very good in general, however about 40% repeated information from short descriptions.
Denmark	Meaningful and good in general, however some were provided in Danish, rather than in English or French.	Meaningful and very good in general, however about 24% repeated information from short descriptions.
Finland	Meaningful and very good in general.	Meaningful and very good in general.
France	Meaningful and good in general, although many repeated the same information. Information for AFD activities was truncated after 40 characters.	Around 30% of activities repeated information from short descriptions. For many others not much additional information was provided compared to short descriptions.
Germany	Meaningful and very good in general.	Meaningful and very good in general, however about 20% repeated information from short descriptions.
Greece	A large part of transactions contained generic descriptions (e.g. 'Administrative cost' or 'Primary school operation') with no additional information.	Descriptions were good in general, however around 30 % of long descriptions repeated information from short descriptions.
Iceland	Meaningful and very good in general.	Meaningful and very good in general.
Ireland	Meaningful, although for some more detailed information was brief. Many informative descriptions were truncated after 50 characters.	Meaningful and good in general, however majority repeated information from short descriptions.
Italy	Meaningful and very good in general.	Meaningful and very good in general, however about 33% repeated information from short descriptions.

Japan	Meaningful and very good in general (other than aggregates for technical cooperation without any descriptions).	Meaningful and very good in general, however about 10% of records (excluding technical cooperation) repeated information from short descriptions.
Korea	Meaningful in general, however about 20% of all activities had "Dispatch of Volunteers" as a description.	Meaningful and good in general.
Luxembourg	Meaningful in general, although brief and rarely exceeding 10 words.	Meaningful in general, but brief; most repeated information from short descriptions.
Netherlands	Poor and rarely exceeding 3 words. Frequent use of acronyms, which do not provide meaningful information (e.g. 'DSO MFS' or 'SP-S&T / SNV'). Some were provided in Dutch, rather than in English or French.	Meaningful and good in general.
New Zealand	Descriptions were brief, rarely exceeding a few words.	Meaningful and very good in general, however about 8% repeated information from short descriptions.
Norway	Meaningful in general, although brief and rarely exceeding 10 words.	Meaningful and very good in general.
Poland	Meaningful and very good in general.	Meaningful and very good in general.
Portugal	Meaningful and good in general, although many repeated the same information.	Meaningful and very good in general.
Slovak Republic	Meaningful and good in general.	Meaningful and very good in general.
Slovenia	Meaningful and good in general.	Meaningful and very good in general.
Spain	Meaningful and very good in general, however numerous provided in Spanish, rather than in English or French.	Meaningful and very good in general.
Sweden	Meaningful and good in general, however many repeated the same information.	Meaningful and good in general.
Switzerland	Meaningful and good in general.	Meaningful in general, but missing for about 12% of transactions.
United Kingdom	Meaningful and good in general.	Meaningful and very good in general, however about 5 % repeated information from short descriptions.
United States	Meaningful, but the majority were very brief or contained generic purpose code descriptions.	Meaningful and very good in general.
EU Institutions	Meaningful and very good in general. However some reported in other languages (e.g. Spanish) rather than English or French.	Meaningful and very good in general, however about 14% repeated information from short descriptions.

Note: "Meaningful" is of course subjective and, as used in the above table, refers to descriptions containing more detail than a general purpose code name and additional information valuable for use in detailed sectoral studies. A "meaningful" description provides as much detail as possible (within the limit of 150 characters for short descriptions) about the area it is intended to foster.

Grant equivalent reporting

31. Reporting on the grant equivalent of ODA loans began in 2016 on 205 data, and the Secretariat encountered many issues with grant equivalents reported by members which slowed down the overall data processing cycle in 2016. Detailed feedback on issues it came across were explained at the informal meeting of the WP-STAT in February 2017 and are shown in the paper DCD/DAC/STAT/RD(2017)1.

32. The issues are summarised below:

- **CRS Identification numbers:** the same CRS identification number (or donor project number) must be used throughout the lifetime of a loan and disbursements must be linked to the original commitment through that number so that the original terms and grant element can be verified.
- **Missing loan terms:** The grant element of a loan is determined at the time the commitment is made and is used to determine the grant equivalent of subsequent loan disbursements. Members need to report the grant element of loans and the original terms for loan disbursements as well to enable the Secretariat to more easily verify the information provided.
- **Commitment dates:** The commitment date is used to calculate the grace period and maturity of a loan. If there is a subsequent increase in the transaction, a new commitment date, reflecting the date of the new agreement, needs to be reported and used in the grant element/grant equivalent calculations of that loan. The CRSID should remain identical to the original CRSID reported, to enable the tracking of the project throughout its life.
- **Grace and Maturity periods:** The grace period is calculated as the interval from the commitment date to the first repayment date of the loan and the maturity period as the interval from the commitment date to the last repayment date. By convention, a year represents 365.25 days in the Secretariat's calculation and members should use this day count when calculating grace and maturity periods of a loan.
- **Interest Rates:** The CRS contains two fields to report on interest rates of a loan (fields 46 for the first rate and 47 for the second rate). Whilst most loans have a single interest rate that is applied throughout their life cycle, there are cases when a second interest rate is applicable. For example, if variable interest rates are applied (in which case the variable rate is entered in the first interest field and a fixed reference rate is entered in the second field). In the case of loans with variable interest rates, the fixed reference rate is used to calculate the grant element and grant equivalent of the loan.
- **Types of Repayment:** The Directives describe three grant element formulas which apply to the following types of repayments: equal principal payment (EPP), annuity and lump sum repayments. Other types of repayment are also reportable and are based on the amortisation schedule of the loan which members need to provide to the Secretariat. For the sake of simplicity, the Secretariat has applied the formula for EPP to other types of repayments in order to calculate the grant element, unless an amortisation schedule has been provided.
- **Multi-country projects:** Loans in the form of multi-country agreements or where the exact allocation and beneficiaries are not specified at the time of commitment (credit lines) should use the discount rate and threshold of the income group to which all, or a majority of countries in the agreement belong. In addition, members are requested to indicate the list of countries in their CRS reporting (text field), for the sake of transparency and to allow quality controls.

33. At the time of the informal WP-STAT meeting, there were still a few outstanding issues with some members on the grant equivalent reporting. These have mostly been resolved now, and a table showing the grant equivalents of ODA loans (sovereign and multilateral) is now available on-line and shown in Table 3 below.

34. The Secretariat hopes that the feedback provided bilaterally, above and in detail in document DCD/DAC/STAT/RD(2017)1, will help improve grant equivalent reporting in 2017 on 2016 data.

Table 3. Grant Equivalents of DAC Members' Official Development Assistance in 2015

USD million

	GRANT EQUIVALENTS				ODA grant equivalent sub-total	FLOWS	Memo: Volume of total ODA flows - net disbursements
	Bilateral Grants	Grant equivalents of loans	Multilateral Grants and capital subscriptions	Grant equivalents of loans		Other bilateral - flow basis (a)	
Australia	2 738	9	741	-	3 488	-	3 494
Austria	777	-	541	-	1 318	8	1 324
Belgium	1 118	18	793	-	1 928	-	1 905
Canada	2 855	36	1 305	-	4 197	- 22	4 277
Czech Republic	70	-	129	-	199	-	199
Denmark	1 847	-	685	-	2 532	42	2 566
Finland	674	-	590	-	1 265	23	1 288
France	3 814	846	3 668	241	8 570	387	9 039
Germany ^b	10 475	1 259	3 827	-	15 561	434	17 940
Greece	72	-	167	-	239	-	239
Iceland	31	-	9	-	40	-	40
Ireland	427	-	291	-	718	-	718
Italy	1 784	74	2 174	-	4 032	-	4 004
Japan	4 991	4 673	2 531	316	12 511	- 48	9 203
Korea	906	515	447	-	1 868	-	1 915
Luxembourg	263	-	100	-	363	-	363
Netherlands	4 207	-	1 563	-	5 769	-	5 726
New Zealand	358	-	84	-	442	-	442
Norway	3 307	-	971	-	4 278	-	4 278
Poland	84	33	341	-	457	-	441
Portugal	120	39	162	-	321	1	308
Slovak Republic	17	-	68	-	85	-	85
Slovenia	25	-	38	-	63	-	63
Spain	724	-	1 042	-	1 766	- 321	1 397
Sweden	4 833	-	2 262	-	7 095	-	7 089
Switzerland	2 734	-	803	-	3 537	28	3 562
United Kingdom	11 673	-	6 587	122	18 382	37	18 545
United States	27 176	-	4 333	-	31 510	-	30 986
Total DAC	88 101	7 503	36 251	679	132 533	570	131 433
EU Institutions	11 051	1 149	124	-	12 323	184	13 670

a) Items not yet included in grant equivalent measure as reporting directives have not yet been agreed: use of private sector instruments and debt rescheduling. Net disbursements.

b) Secretariat estimates. These figures diverge very slightly from those reported by Germany, due to different day-count methodologies used in the grant element calculation. In addition, further details are required to enable verification of a few loans with unequal repayment rates.

Types of aid and Rio markers

35. The Secretariat has been scrutinising aid activities reported with Rio Markers, in particular climate-related aid and biodiversity, and has noted several issues with the data.

36. Rio markers are to be applied to all bilateral ODA **excluding** general budget support (type of aid A01), imputed student costs (E02), debt relief (F01) except debt swaps, administrative costs (G01), development awareness (H01) and refugees in donor countries (H02). There were several instances where some of these types of aid were marked with all or some of the Rio markers. Likewise, core contributions to multilateral organisation (type of aid B02) should not be marked. Usually, the Secretariat removes (after informing the reporting member) the information on these markers in the CRS, which can lead to figures generated by the Secretariat being slightly different from what members have reported and have in their databases.

37. By contrast, the Secretariat encourages members to mark non-export credit OOF against the Rio markers.

Tying status of bilateral ODA

38. The Secretariat has noted more and more issues with the reporting on the tying status of bilateral ODA commitments, which it needs to address in order to ensure that the data it provides for monitoring the *DAC Recommendation on Untying Official Development Assistance to the Least Developed Countries and Heavily Indebted Poor Countries* are correct².

39. The issues are mainly linked to the following reporting problems:

- Amounts on tying status of commitments have not been provided. Tying status of bilateral ODA commitments is reportable for all types of aid with the exception of core contributions to multilateral institutions (type B02), administrative costs (G01) and costs of refugees in donor countries (H02).
- Some members report the tying status of disbursements and not commitments. The Secretariat would like to remind members that reporting this information on a commitment basis is mandatory.
- In most cases where there are reporting problems, it has to do with the fact that the sum of tied, partially untied and untied amounts do not add up to the total amount of the commitment. In this case, the CRS macro checks for this problem and returns an error message; members are invited to check the error messages before submitting the CRS file.

Reproductive, maternal, newborn and child health (RMNCH) Policy Marker

40. The review upon conclusion of the two-year trial period of the RMNCH policy marker was presented to and discussed by WP-STAT last July, and members were asked to decide on its future. Although members' opinions diverged in terms of the utility of the RMNCH marker, some members explicitly stated their desire to continue collection of the marker through a permanent field in the CRS. It was agreed that the rules relating minimum/maximum RMNCH marker values to the purpose codes were not useful and should no longer apply; they will be removed from the instructions in the reporting directives.

² See DCD/DAC(2017)6/FINAL for the 2017 Report on the DAC Untying Recommendation.

41. While members' views about the scoring system differed, with some members preferring a traditional 3-value (2-1-0) scoring system based on "principal" and "significant" and others finding the trial 5-value system³ interesting as a possible means to better quantify existing policy markers, members generally felt the same system should apply to all markers and suggested a discussion on qualitative vs. quantitative approaches would be useful.

42. In considering a qualitative vs. quantitative approach to markers, the Secretariat wishes to highlight the following points:

- Policy markers have traditionally, by definition, been qualitative, not quantitative.
- A qualitative approach may give policy markers a false impression of precision.
- Some members may not have the resources to apply reliable quantitative scoring to markers.
- The 5-value scoring system applied to the RMNCH marker has resulted, in general, in very low shares of screened aid per value (except for 0).

43. The Secretariat questions the worth of the 5-value scoring system for policy markers and recommends aligning the RMNCH marker to the traditional 3-value scoring system.

44. Members comments are invited in view of deciding on the scoring system for the RMNCH marker and application of the same approach for all markers.

DAC and CRS Converged reporting – Status report

45. This section and Annex 1 present the status of converged reporting in 2016 on 2015 flows, along with prospects for 2017 reporting on 2016 flows. It also describes areas where improvements are necessary in order for all members to move towards successful and sustainable reporting in a fully converged format.

46. Last year, 25 members reported their 2015 ODA flows in fully converged format, i.e. they reported CRS activities, Table DAC1 and the Validation Table: Australia, Austria, Belgium, Canada, Czech Republic, Denmark, EU Institutions, Finland, France, Germany, Greece, Italy, Japan, Korea, Luxembourg, Netherlands, Norway, Poland, Portugal, Slovenia, Spain, Sweden, Switzerland, the United Kingdom and the United States.

47. The Secretariat reiterates for this year the invitations made last year to New Zealand and the Slovak Republic to report in a fully converged format. It also encourages Iceland, which reported in fully converged format on 2014 flows after successful convergence tests on 2013 flows, but in non converged format on 2015 flows, to make the necessary efforts to report in fully converged format this year.

48. In view of having all members report in a fully converged format in 2018, the Secretariat encourages the two remaining members, Hungary and Ireland, to thoroughly test converged reporting this year. This means that they are still required to file both their DAC tables and CRS++ reports this year so the Secretariat can fully verify the process.

³ Five-value marking system: 4=Explicit primary objective; 3=Most of funding targeted to objective; 2=Half of funding targeted to objective; 1=A quarter of funding targeted to the objective; 0=Negligible or not targeted to objective.

49. The Secretariat continues to stress the need for convergence to be sustainable. Members must ensure that solid converged systems are put into place that can withstand financial constraints or staff changes in the future, so that the quality of reporting does not deteriorate, as has been the case for some converged donors in the last couple years. There have been significant or numerous differences between the Table DAC1 and validation table reported by some members and the Table DAC1 compiled by the Secretariat from the CRS file reported. Differences related to types of aid, contributions to multilateral organisations, geographical allocations, memo items, recoveries, etc. should not occur if a donor is using its CRS activity level data to compile aggregate level data. **Members are again invited to thoroughly review the aggregate level data before sending them to the Secretariat.**

50. Finally, members are reminded that unless converged reporting is of high quality, it takes more time to process, and no aggregates can be published until all activity level data have been validated. This means that all converged reporting must reach the Secretariat by 15 July latest in order to ensure timely publication of the final detailed data by the end of the year.

B. Specific non-ODA Reporting Issues

51. A status of non-ODA reporting by member is shown in Annex 2.

Foreign direct investment (FDI)

52. In the context of the pilot streamlining OECD data on foreign direct investment (FDI)⁴, members are no longer required to include FDI data in their DAC/CRS submissions if they meet the following requirements:

- reporting on FDI outward flows have been submitted to the Working Group on International Investment Statistics (WGIIS) by 30 September at the very latest, and
- the regional groupings for ODA countries have been successfully implemented in BMD4 and/or information is reported and disclosed for all individual ODA countries.

53. It was proposed that, for members satisfying the above requirements, the DAC Secretariat would extract unprocessed and unvalidated FDI data from DAF's WGIIS system in the fourth quarter of the year and insert them into DAC tables which would be sent to members for verification and validation. This was done only for 4 countries (Iceland, Poland, Slovenia and Switzerland) which did not report FDI in their DAC/CRS tables but did submit to the WGIIS outward FDI flows with regional groupings for ODA countries and/or information reported and disclosed for all individual ODA countries.

54. As a majority of DAC members reported FDI data in their DAC/CRS submissions mid-year, and the data from the WGIIS system were only available in the fourth quarter of the year as provisional, the Secretariat opted to only take data from the WGIIS system for the members that had not already reported FDI in their DAC/CRS submissions

55. It was also decided that once the validated FDI data have been published by DAF in the first quarter of 2017, the DAC Secretariat would replace the provisional series with the final figures, including with historical revisions if applicable, and again submit corresponding aggregates to members for validation.

⁴ See DCD/DAC/STAT(2016)7/REV1.

56. This has not been done yet, but the Secretariat will look into this over the coming weeks. While in theory this process may seem simple and straightforward, in practice, the process of comparing the figures from the two systems in view of revising takes up resources and can only happen if regional ODA groupings or all individual ODA countries have been reported to the WGIIS system.

Officially supported export credits

57. Last year, members concluded that the full streamlining of ECG and DAC statistics on export credits⁵ was not possible and that the regular data collection on disbursement figures in the DAC system needed to be retained.

58. The coverage of members' reporting on export credits remains low in DAC statistics, and statistics for 2015 deteriorated compared to the previous years. Two members (Canada and the United Kingdom) failed to report on their export credits for 2015, bringing to 12 the number of countries who did not report (Austria, Finland, France, Korea, Luxembourg, New Zealand, Poland, Slovak Republic, Slovenia and Spain) on their export credit operations. The Czech Republic began reporting on export credits for 2014. Three other members (Australia, Denmark and the United States) only report regional aggregates.

Net private grants

59. In 2015, funds raised privately by non-governmental organisations amounted to USD 35 billion, with the United States providing about 80% of the total.

60. However, Table 4 shows that DAC data on these flows are probably understated. In 2015, 14 members did not report data on net private grants. The Secretariat is keen to improve the scope of reporting on these flows in order to increase the transparency of development finance raised by NGOs, and it has already had informal discussions with some members as well as NGO platforms to identify how these data are collected and compiled. Based on these and previous discussions with members, it seems as if donors have different means to gather these data.

61. The Secretariat would like to encourage members to report against this item in order to obtain a better coverage of net private grants.

⁵ See DCD/DAC/STAT(2016)9/REV1

Table 4. Net grants by NGOs in DAC member countries

	2010	2011	2012	2013	2014	2015
Australia	928	1 373	1 433	..	..	..
Austria	167	182	263	177	191	..
Belgium	377	519	..	664	464	388
Canada	1 953	2 045	2 045	1 922	1 809	2 488
Czech Republic	..	..	..	..	..	..
Denmark	178	198	71	85	171	16
Finland	14	14	17	16	100	48
France	..	..	..	..	..	..
Germany	1 464	1 598	1 399	1 416	1 524	1 381
Greece	10	0	1	..	..	..
Iceland	..	..	..	..	..	..
Ireland	300	530	148	87	388	509
Italy	150	111	91	58	121	128
Japan	692	497	487	458	467	498
Korea	49	175	30	331	387	402
Luxembourg	9	7	..	..	..	..
Netherlands	657	231	528	1 514	165	38
New Zealand	49	74	134	76	104	122
Norway	..	..	..	..	..	..
Poland	..	..	..	..	..	..
Portugal	5	5	7	7	7	13
Slovak Republic	..	..	..	..	..	..
Slovenia	..	..	..	..	..	..
Spain	..	..	0	0	..	..
Sweden	221	31	19	11	..	..
Switzerland	414	466	473	503	542	540
United Kingdom	352	631	1 025	1 016	..	..
United States	25 898	26 132	27 198	25 867	25 998	28 816
DAC TOTAL	33 887	34 818	35 369	34 208	32 437	35 388

Annex 1: Status of CRS Converged Reporting

Dac member	ODA bilateral (DAC1, 2a, 3a, 5, 7b)	ODA multilateral (DAC1, 2a, 3a)	OOF (DAC1, 2b)	Private flows (DAC1, 4)	Prospect for reporting on 2016 flows
Australia	Fully-converged				Fully converged. Australia opted to report both a full set of completed DAC Tables and CRS++
Austria	Fully-converged				Fully converged
Belgium	Fully-converged				Fully converged. Belgium opted to report both a full set of completed DAC Tables and CRS++
Canada	Fully-converged				Fully converged
Czech Republic	Fully-converged				Fully converged
Denmark	Fully-converged				Fully converged
EU Institutions	Fully converged			Not applicable	Fully converged
Finland	Fully-converged				Fully converged
France	Fully converged			No reporting in CRS	Fully converged ODA and OOF reporting. France opted to report both a full set of completed DAC Tables and CRS++
Germany	Fully converged			Partial reporting in CRS - DAC 4 reported	Fully converged ODA and OOF reporting
Greece	Fully converged		No reporting in DAC or CRS	Fully converged	Fully converged
Iceland	Match	Match	No reporting in DAC or CRS	No reporting in CRS	Iceland is invited to resume reporting in fully converged format for 2016 flows*
Ireland	Match	Match	No reporting in DAC or CRS	No reporting in DAC or CRS	Ireland is invited to thoroughly test converged reporting for 2016 flows
Italy	Fully-converged				Fully converged. Italy opted to report both a full set of completed DAC Tables and CRS++
Japan	Match	Match	No reporting in CRS	No reporting in CRS	Fully converged. Japan opted to report both a full set of completed DAC Tables and CRS++

Dac member	ODA bilateral (DAC1, 2a, 3a, 5, 7b)	ODA multilateral (DAC1, 2a, 3a)	OOF (DAC1, 2b)	Private flows (DAC1, 4)	Prospect for reporting on 2015 flows
Korea	Fully-converged				Fully converged
Luxembourg	Fully-converged		No reporting in DAC or CRS	No reporting in DAC or CRS	Fully converged ODA reporting
Netherlands	Fully converged		No reporting in DAC or CRS	Fully converged	Fully converged ODA reporting but OOF data missing in both CRS and DAC
New Zealand	Match	Match with few discrepancies	No reporting in CRS - only aggregate in DAC2b	No reporting in CRS - only aggregate in DAC1	Reiterate invitation to fully converge for 2016 flows
Norway	Fully converged				Fully converged
Poland	Fully-converged		No reporting in DAC or CRS	No reporting in DAC or CRS	Fully converged ODA and OOF reporting
Portugal	Fully-converged				Fully converged
Slovak Republic	Match	Match	No reporting in DAC or CRS	No reporting in DAC or CRS	Reiterate invitation to fully converge for 2016 flows
Slovenia	Fully-converged		No reporting in DAC or CRS	No reporting in DAC or CRS	Fully converged ODA reporting
Spain	Fully-converged				Fully converged
Sweden	Fully converged			Partial reporting in CRS	Fully converged ODA and OOF reporting
Switzerland	Fully-converged				Fully converged.
United Kingdom	Fully-converged				Fully converged
United States	Fully-converged				Fully converged.

* Iceland reported in fully converged format on 2014 flows after successful convergence tests on 2013 flows, but in non converged format on 2015 flows.

Annex 2: Reporting on non-ODA flows

DAC MEMBERS	DFIs' and development banks' operations		Export credits		Foreign Direct Investments
	<i>Institution name</i>	<i>DAC reporting issues on 2015 flows</i>	<i>Institution name</i>	<i>DAC reporting issues on 2015 flows</i>	<i>DAC reporting issues on 2015 flows</i>
AUSTRALIA	No DFI	..	EFIC	Regional breakdown for guaranteed export credits only	Regional breakdown only
AUSTRIA	OeEB	✓	OeKB	Coverage (discontinued reporting on guaranteed export credits in 2014)	✓
BELGIUM	BIO	✓	ONDD	✓	✓
CANADA	No DFI	..	EDC	✓	Regional breakdown only
CZECH REPUBLIC	No DFI	..	EGAP & CEB	✓	✓
DENMARK	IFU	✓ (Introduced agency code for IFU and reporting on loans' sectors)	EKF	Classification (Export credit guarantees reported as OOF commitments and private amounts extended/received)	Regional breakdown only
EU INSTITUTIONS	EIB	✓	No export credits	..	No FDI
FINLAND	FINNFUND	✓	Finnvera	No reporting	No reporting (discontinued as from 2014 flows)
FRANCE	AFD and PROPARCO	Coverage (Introduced agency code for Proparco but equity operations are still missing)	COFACE	No reporting	✓
GERMANY	KfW and DEG	✓	Euler-Hermes	✓	✓
GREECE	No DFI	..	ECIO	..	✓
ICELAND	No DFI	..	No export credits	..	Taken from WGIIS
IRELAND	No DFI	..	No export credits	..	No reporting
ITALY	SIMEST	No agency code. Reports support to national private investors and other acquisition of equity.	SACE	✓ (Introduced CRS++ reporting in 2014)	✓
JAPAN	...	No OOF in CRS++	JBIC	No CRS++ reporting	✓
KOREA	KEXIM	✓	KEXIM and K-SURE	Coverage (No reporting on officially guaranteed export credits)	✓
LUXEMBOURG	No DFI	..	ODL	No reporting	No reporting
NETHERLANDS	FMO	No reporting	Atradius	✓	✓
NEW ZEALAND	No DFI	..	NZECO	No reporting	No geographical breakdown
NORWAY	NORFUND	✓	GIEK	✓	No reporting since 2011
POLAND	No DFI	..	KUKE	No reporting	Taken from WGIIS
PORTUGAL	SOFIG	✓	COSEC	✓	✓
SLOVAK REPUBLIC	No DFI	..	EXIMBANKA	No reporting	No reporting
SLOVENIA	No DFI	..	SID	No reporting	Taken from WGIIS
SPAIN	COFIDES	No reporting	CESCE	No reporting	✓
SWEDEN	SWEDFUND	✓	EKN	No CRS++ reporting	✓
SWITZERLAND	SIFEM	✓	SERV	✓ (no bank vs. non-bank split)	No reporting (discontinued as from 2014 flows) Taken from WGIIS in 2015
UNITED KINGDOM	CDC	Discontinued reporting	ECGD	Discontinued reporting	No reporting (discontinued as from 2013 flows)
UNITED STATES	OPIC	✓	US-EXIMBANK	✓	✓

✓: means no major issues to signal.

No reporting: means no data in DAC Tables and CRS++.