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Development Co-operation Directorate
Development Assistance Committee

DAC Working Party on Development Finance Statistics

CRS REPORTING CHECKLIST

This technical document is designed to help CRS reporters verify their data before submission to the DAC Secretariat.

This document is an update to DCD/DAC/STAT(2023)14, published 12 March 2023. Updates have been made to respond to the new directives released in 2024, including last decisions at the date of release.

The revised version provides clarifications on private sector instruments (PSI).

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CRS reporting Check-List

This Check-List was developed on the basis of the reporting requirements to the DAC/CRS as described in the Converged Directives [DCD/DAC/STAT(2023)9/FINAL] (see *Figure 5. Bilateral and multilateral aid and other resource flows to developing countries and ODA grant equivalent: CRS++ item-level reporting* and *Annex 5. Rules for compiling aggregates from CRS++ reporting*). It outlines several integrity checks within the CRS and is designed to help reporters avoid inconsistencies. It is not exhaustive but concentrates on the most frequently encountered problems.

Members are encouraged to implement these integrity checks in their systems. They are invited to review their reports using the Check-List prior to sending them to the Secretariat.

For reference, the most up to date list of codes used for CRS reporting is available at: <http://www.oecd.org/dac/financing-sustainable-development/development-finance-standards/dacandcrscodelists.htm> and includes all codes relevant for reporting on the DAC and CRS Questionnaires.

- 1 Reporting year**
- 2 Commitment date / Issuance date**
 - The year of the *Commitment date* needs to correspond to the *Reporting year*. This is also applicable in the case of for increases of amounts committed.
 - The *Commitment date* is requested for each new commitment (grant or non-grant) or when extended amount is > 0, as the commitment date enters in the calculation of the grant element and grant equivalent of loans. For grants, when unknown, enter “31-12-20xx”. It is also used for reporting dates of guarantee issuances for which grant equivalents are calculated.
- 3 Reporting country / organisation (Donor code)**
- 4 Extending agency**
- 5 CRS Identification number (CRSID)**
- 6 Donor project number**
- 7 Nature of submission**
 - In the case of an increase to a commitment made previously, and where amount extended equals amounts committed, assign code ‘3’ (previously reported activity) rather than code ‘8’ (commitment = disbursement).
 - Code ‘8’ is reserved for disbursement-based systems in which commitments are equal to disbursements by default.
- 8 Recipient country (Recipient code)**
Bi_Multi = 2 → Recipient code = 3000 (and *Purpose code* = 99810, *Parent channel* = 40000) and check that the organisation is on the DAC list of ODA-eligible international organisations (Annex 2 in the Converged Directives).
- 9 Channel of delivery name / country**
 Maximum field length = 100 characters. Consider editing if source data > 100 characters.

10 Channel code

- When *Channel code* is not necessary (e.g. for officially supported export credits: *Main category* = 22 and *Type of finance* = 42x or 1100) report null/blank and NOT zero.
- An organisation may have had a change of category (*Parent channel*) but kept its original *Channel code*. Refer to the “Single table” for correspondence between *Channel code* and *Parent channel*. [<http://www.oecd.org/dac/financing-sustainable-development/development-finance-standards/annex2.htm>]
- Only use the *Parent channel* when the implementing organisation has no specific channel code in the “Single table”.
- *Bi_multi* = 3 → *Parent channel* = 20000 or 30000 or 51000.
- *Bi_multi* = 2 → *Parent channel* = 40000 and the organisation is on the DAC list of ODA-eligible international organisations (Annex 2 in the Converged Directives).
- If *Type of finance* = 42x then *Channel code* cannot be 10000, 11000 or 13000 (for loans, channel indicates the beneficiary of the loan).

11 Bi/Multi

- *Bi_multi* = 1 → Bilateral.
- *Bi_multi* = 2 → Multilateral, reserved for organisations on the DAC list of ODA-eligible international organisations (Annex 2 in the Converged Directives) and *Parent channel* = 40000.
- *Bi_multi* = 3 → Core support to NGOs, PPPs and research institutes of which *Parent channel* = 20000 or 30000 or 51000.
- *Bi_multi* = 6 → Reporting from private foundations *Main category* = 30.
- *Bi_multi* = 7 → Bilateral, ex-post reporting on NGO activities funded through core support.
- *Bi_multi* = 8 → Triangular co-operation.

12 Type of flow (main DAC1 category)

- *Category* = 10 → ODA.
- *Category* = 21 → Non-export credit OOF.
- *Category* = 22 → Officially supported export credits.
- *Category* = 30 → Private grants (*Type of finance* 110 mandatory).
- *Category* = 36 → Private Foreign Direct Investment (*Type of finance* 110 forbidden).
- *Category* = 37 → Other Private flows at market terms (*Type of finance* 110 forbidden).
- *Category* = 40 → Not a flow, e.g. GNI, population.
- *Category* = 50 → Other flows.
- *Category* = 60 → Private Sector Instruments.

13 Type of finance

Types of finance 600 must be associated with *Co-operation modality* F01 (Debt relief) and *purpose code* 600xx.

14 Co-operation modality (previously type of aid - see note 1 below)

Mandatory for ODA, PSI and OOF (*Category* 10, 60 and 21.)

A01: General budget support

- A01 → *Purpose code* = 51010.
- Generally, *Parent channel* = 12000.

A02: Sector budget support

- A02 → *Purpose code* different from 51010 or 99810.
- Generally, *Parent channel* = 12000.

B01: Core support to NGOs, other private bodies, PPPs and research institutes

- B01 ⇔ *Bi_multi* = 3 (or 7 if any).
- *Parent channel* = 20000, 30000 or 51000.

B02: Core contributions to multilateral institutions and global funds

B021: Core contributions to multilateral institutions

B022: Core contributions to global funds

- If the record is assigned a specific *Channel code*, the *Co-operation modality* can always be changed from B02 to the more specific categories of B021 or B022. See Annex II table for recommendation, or the FAQ on Co-operation modalities.
- B02, B021, B022 ⇔ *Bi_multi* = 2.
- Check that the organisation is on the DAC list of ODA-eligible international organisations (Annex 2 in the Converged Directives)
- *Channel code* is in Annex 9 of the Converged Directives (*Parent channel* = 40000), see also the list of codes available on-line.

B03: Contributions to specific-purpose programmes and funds managed by International Organisations (multilateral, INGO)

B031: Contributions to multi-donor/multi-entity funding mechanisms

B032: Contributions to multi-donor/single-entity funding mechanisms

B033: Contributions to single-donor funding mechanisms and contributions earmarked for a specific funding window or geographical location

- If the record is assigned a specific *Channel code*, the *Co-operation modality* can always be changed from B03 to the more specific categories of B031, B032, or B033. See Annex II table for recommendation.
- *Bi_multi* = 1
- *Parent channel* = 20000, 31000, 32000, 40000, or 51000.
- For *parent channel* 40000, a choice has to be made between B03 (contributions to programmes and funds) and C01 (earmarked contributions to specific activities).

B04: Basket funds/pooled funding

B05: PSI intra-governmental transfers

(capital increases, decapitalisations and dividends paid to the government)

C01: Project-type interventions

- Generally, if *Investment* = 1, then *Co-operation modality* = C01.

D01: Donor experts

All 'JPO' funding activities ('junior professional officer') or similar should be classified as D01.

D02: Other technical assistance

E01: Scholarships/training in donor country

E02: Imputed student costs

F01: Debt relief

- *Purpose code* 600xx ; *Type of finance* 6xx ; *Co-operation modality* F01

G01: Administrative costs

- If *Purpose code* 91010 → *Co-operation modality* G01
- Generally, if *Co-operation modality* G01 → *Purpose code* 91010
- *Purpose code* 99810 not accepted.
- *Channel code* = 11000. (or 51000 for public universities)

H01: Development awareness

- If *Purpose code* 99820 → *Co-operation modality* H01
- Generally, if *Co-operation modality* H01 → *Purpose code* 99820

H02: Refugees/asylum seekers in donor countries

- If *Purpose code* 93010 → *Co-operation modality* H02-H06
- Generally, if *Co-operation modality* H02-H06 → *Purpose code* 9301x

H03: Asylum-seekers ultimately accepted

- If *Purpose code* 93010 → *Co-operation modality* H02-H06
- Generally, if *Co-operation modality* H02-H06 → *Purpose code* 9301x

H04: Asylum-seekers ultimately rejected

- If *Purpose code* 93010 → *Co-operation modality* H02-H06
- Generally, if *Co-operation modality* H02-H06 → *Purpose code* 9301x

H05: Recognised refugees

- If *Purpose code* 93010 → *Co-operation modality* H02-H06
- Generally, if *Co-operation modality* H02-H06 → *Purpose code* 9301x

H06: Refugees and asylum seekers in other provider countries

- If *Purpose code* 93010 → *Co-operation modality* H02-H06
- Generally, if *Co-operation modality* H02-H06 → *Purpose code* 9301x

15 Short description / Project title

Max = 150 characters in French or English. Consider editing if source data > 150 characters.

16 Sector / Purpose code and corresponding shares

- In case of multiple codes reporting, use the following format: 11110:50|11130:50
- The sum of the percentages reported must be 100.
- The system will not accept more than one decimal point in percentages.
- *Purpose codes* within a single CRS activity cannot be repeated.
- *Purpose codes* with null/zero percentage should not be reported.

17 Geographical target area

Maximum field length = 100 characters. Consider editing if source data > 100 characters.

18 Regional aid to LDCs

Report only for regional recipient-codes.

19 Expected starting date**20 Expected completion date****21 Description**

Maximum field length = 4000 characters. Consider editing if source data > 4000 characters.

22 SDG focus

It is possible to report on a goal and a target, using the following format: 4; 5.1

- 23 Keywords**
If *Purpose code* =12264 (Covid-19 control) then keywords #*COVID-19*
- 24 Gender equality**
Score = 2 by definition if *Purpose code* = 15170 or 15180
- 25 Aid to environment**
- Score = 2 by definition if *Purpose code* = 410xx.
 - When Rio markers *Climate mitigation*, *Biodiversity* or *Desertification* are set to 1 or 2, *Aid to environment* should also be 1 or 2. This is not automatic for Climate Adaptation.
- 26 DIG (Democratic & Inclusive Governance)**
- 27 RMNCH (Reproductive Maternal Newborn & Child Health)**
- 28 Disaster Risk Reduction**
Score = 2 by definition if *Purpose code* = 43060 or 74020.
- 29 Nutrition**
Score = 2 by definition if *Purpose code* = 12240.
- 30 Inclusion and empowerment of persons with disabilities**
- 31 FTC (Yes=1)**
- If *Co-operation modality* in (D01, D02, E01, E02) → FTC = 1
 - If *Co-operation modality* in (C01, B03) → FTC can have any value [null/blank or 1]
 - Else → FTC = null/blank
- 32 PBA**
- 33 Investment (Yes=1)**
- Generally if *Investment* = 1 then *Co-operation modality* = C01
 - Possible exception: B03 (e.g. “investment fund”)
 - Generally *Investment* = 1 for PSI flows to developing countries (PSI flag 2x,30 and 4x)
- 34 Type of blended finance (codes 1-4)**
- 35 Biodiversity**
Score = 2 by definition if *Purpose code* = 41030.
- 36 Climate change - Mitigation**
- 37 Climate change - Adaptation**
- 38 Desertification**
- 39 Currency**
Numeric currency codes from OECD countries only (corresponding to *donor codes*).
- 40 Commitments**
- 41 Capital expenditure % (voluntary reporting)**
- 42 Amounts extended**
DO NOT enter a negative amount: recoveries on grants and principal repayments on loans and equity sales should be reported as positive amounts in *Amounts received*.
- 43 ODA Grant equivalent**
Refers to extended amount. DO NOT report percentage.

44 Amounts received (for loans: only principal)

- To report repayments on rescheduled loans, refer to the original characteristics of the loan prior to the rescheduling, instead of debt codes (e.g. *Purpose code*, *Co-operation modality*...). If this is not possible, report *Co-operation modality* = Null/blank, *Purpose code* = 99810 and *Type of finance* = 42x. See Note 2 below.

Use CRS field 61 for reporting received loan interest, equity dividends received or guarantee fees.

45 Amount untied**46 Amount partially untied****47 Amount tied**

- Tying status must be reported ONLY on commitments, which must be positive amounts.
- The three fields must contain AMOUNTS ONLY and NO percentage.
- The sum of the three cannot be higher than the commitment amount.
- To be reported only on bilateral ODA except administrative costs (*Co-operation modality* G01) and in-donor refugee costs (H02-H06)

48 Amount of IRTC**49 If Project type Amount of expert commitment****50 If Project type Amount of expert extended****51 Amount of export credit****52 Leveraging mechanism and role/position**

The leveraging mechanism MUST be reported to enable the validation of the calculation for 53 – *amounts mobilised* (see also below and worksheet “mobilisation” of the Excel template).

53 Amounts mobilised from the private sector

As stipulated in paragraph 372 of the Converged Statistical Reporting Directives in force, supplementary data are also collected on the amounts mobilised for validation purposes (see worksheet “mobilisation” of the Excel template). For more details, refer to the annex 6 in addendum 1 of the Directives.

54 Origin of the funds mobilised**55 Type of repayment or type of fee payment****56 Number of repayments per annum or number of fee payments per annum****57 Interest rate (loans)****Fee rate (guarantees)****Expected return per annum (equities)**

(*generic name interest1*)

Example: Report 01750 for an interest rate of 1.75%.

58 Second interest rate (*interest2*)

This field can only have numeric values. In case of variable interest rate, the written mention should figure in *Interest1* (col. 57) and the reference rate in *Interest2* (col. 58).

59 First repayment date**Exposure reduction starting date**

dd-mm-yyyy

60 Final repayment date (loans)**Guarantee maturity date (guarantees)****Expected maturity for equities**

dd-mm-yyyy

- 61 Interest received** (loans)
Fee received (guarantees)
Dividends received (equities)
- 62 Principal disbursed and still outstanding**
Equity disbursed and still held
- 63 Arrears of principal**
- 64 Arrears of interest**
- 65 Guaranteed amount**
 Reportable only for the year of issuance
- 66 Average use of portfolio guarantee %**
- 67 PSI flag**
- Per definition, category = 60.
 - *Institutional approach*:
 - o Intra-governmental transfers: PSI flag = 10, *Parent channel* = 1100x
 - o Individual PSI activities: PSI flag = 4x, in principle *Parent channel* = 6xxxx
 - *Instrument approach*:
 - o Intra-governmental transfers: PSI flag = 50¹, *Parent channel* = 1100x
 - o Individual PSI activities: PSI flag = 2x, in principle *Parent channel* = 6xxxx
 - *PSI reported beyond ODA*: PSI flag 30, in principle *Parent channel* = 6xxxx
- See DCD/DAC/STAT(2023)14 for a reporting checklist on reporting under the provisional reporting methods for PSI during the transition period.
- 68 Additionality type**
- See Annex A (pp. 20) of DCD/DAC(2023)48/FINAL for a table on additionality types for reporting under the revised reporting methods.
- 69 Additionality assessment**
- 70 Additionality – development objective**

NOTES:

1. Please note special code combinations between fields. A B01 transaction is necessarily coded *Bi_multi* = 3 (or 7). A B02 (or B021-B022) transaction is necessarily coded *Bi_multi* = 2. If there is no perfect consistency between those two fields, this will cause a gap in the generation of DAC aggregate tables. Inconsistent CRS transactions are not taken into account in any of the possible DAC rows because one of the conditions is missing.
2. To report repayments on rescheduled loans after the first year of rescheduling, donors have a choice: either they are able to attribute the project to its original sector code and *Co-operation modality*, or several loans have been merged into one for rescheduling purposes, in which case, *Co-operation modality* = blank; *Type of finance* = 42x; *Purpose code* = 99810 and the description field contains the following text ‘repayment on rescheduled loan’.

¹ In specific cases (if a DFI was capitalised with ODA but is reported under the instrument approach), flag 10 is used instead.