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Interoperability of data systems: Linking IATI and CRS

This note presents an update on the Secretariat's work to improve the interoperability of the CRS and IATI by identifying links between the two systems at project level. It will support discussions at the WP-STAT Development Finance Data Forum, to be held in Paris on 8 October 2026. In particular, it aims to inform discussions under Session 3, "Development finance data in production: collection, reporting and interoperability of data systems."

Harsh Desai - Harsh.DESAI@oecd.org
Valérie Thielemans - Valerie.THIELEMANS@oecd.org
Ogulcan Ertunc - Ogulcan.ERTUNC@oecd.org
Valérie Gaveau - Valerie.GAVEAU@oecd.org
Steven Flower - steven.flower@opendataservices.coop
Emma Clegg - emma.clegg@opendataservices.coop
Mike Pointer - mike.pointer@opendataservices.coop

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Interoperability of data systems: Linking IATI and CRS

Broader policy context

Many providers of development co-operation, including DAC members, both report to the CRS and publish IATI data. For this reason, members have asked the Secretariat to explore how the interoperability of the two systems can be improved and, for the purposes of the CRS, whether IATI data can enrich it. The work responds to the objectives of the Taskforce for Workstream 1 of the DAC Review on “enhanced, transparent, and timely data” [DCD/DAC(2026)4].

Key messages

- Records can be linked where the two systems share an identifier. Of the 488 022 IATI activities published by institutions of providers that also report to the CRS, 32 per cent can be matched to a specific CRS record. For providers that record the CRS identification number or their own project number in their IATI data, about two-thirds of activities typically link, and more than 80 per cent for Germany and the Netherlands.
- Whether records link depends on a published identifier, not on how many agencies publish IATI data. Of the 23 United States agencies that report to the CRS, 21 publish IATI data, yet none of their activities link, because no US publisher records a shared identifier. Only 3 of Germany's 37 agencies have an IATI publisher of their own, yet 84 per cent of its IATI activities link, because its development ministry publishes its project number.
- Where a link exists, IATI can add information the CRS does not hold, such as linked documents, sub-national locations, results frameworks, complete transaction histories and forward budgets. How much of this is available varies from one provider to another.
- On linked records, the financial amounts in the two systems are of the same order of magnitude. That is to be expected when two records describe the same activity, and it says nothing about the total volumes each system captures. The strength of the CRS is comprehensiveness and that of IATI is traceability, and how the two relate needs further work. Germany's apparent shortfall in the March version [DCD/DAC/STAT(2026)22] came from a reporting convention, with financial co-operation recorded as disbursements and technical co-operation as expenditure, and not from a

problem with the data. The Secretariat proposes to develop a like-for-like method of comparison in consultation with the IATI Secretariat, with the CRS remaining the reference for ODA flows.

- Reporting the IATI activity identifier in the CRS would remove most of the remaining difficulty. The identifier is globally unique, so the link becomes direct and there is no need to reconcile agencies. Take-up has begun. The United Kingdom already carries it for 892 activities in the 2024 data, and Australia, Canada, Denmark, the Netherlands, Norway and Sweden reported it in their 2025 CRS data submission (based on submissions received at the time of writing). These cases show that it works and give the baseline for monitoring take-up.

1. Background and what members are asked to consider

1. Members have asked the Secretariat to explore the interoperability between the CRS and IATI, and to identify where each can reinforce and add value to the other. The two systems already use the same classifications, since IATI reuses DAC codes. What they lack is a link between individual activities. This note reports on the work to build that link and on what follows from it.

2. The note follows the first analysis shared with members in March 2026 [DCD/DAC/STAT(2026)22] and has been prepared in close collaboration with the IATI Secretariat. In response to members' comments and discussions with IATI, the method has been rebuilt. Agencies are now reconciled through DAC codes rather than organisation names, and IATI publishers are attributed to the provider they belong to rather than to their country of registration. Each link is graded by the strength of the evidence behind it, and every share is measured over the period in which the provider was publishing IATI data. Annex H shows how these changes affect the figures reported in March.¹

Participants in the Development Finance Data Forum are invited to share views on the findings. In particular:

- providers that report to the CRS are invited to indicate whether they can report the IATI activity identifier in the CRS;
- all participants are invited to comment on priorities for the next steps, in particular whether the additional information available from IATI should be explored further where a link can be made, and what practical use WP-STAT and the DAC could make of it.

2. The two systems, and what each does best

3. That the CRS and IATI complement each other has long been recognised, including in the Busan Partnership's call for "a common, open standard for electronic publication of timely, comprehensive and forward-looking information on resources provided through development co-operation", which explicitly took into account "the statistical reporting of the OECD-DAC and the complementary efforts of the International Aid Transparency Initiative" [DCD/DAC/EFF(2011)19, paragraph 23c]. The CRS is a centralised statistical system. It covers official flows comprehensively, is validated centrally, is comparable across countries and is the basis on which global commitments are monitored. IATI is a decentralised open data standard. Each organisation publishes its own records, continuously and sooner, in far more operational detail, and IATI covers a much wider set of actors, many of which do not report to the CRS.

¹ Annex A sets out the method in full: how publishers are attributed, how the crosswalk is built, how links are graded and how the precision controls were validated. Annex B gives the complete results for every reporter, and Annex G the sources and the scope of both extracts.

4. The two answer different questions. The CRS shows what was provided, by whom and to whom, on comparable terms. IATI shows what was done, where, with which documents and results, and what is planned next. Neither replaces the other, and a user who can move between the two gets more than either provides alone.

5. The two systems were also built for different purposes, which limits what a link between them can show. The CRS is historical and reported once a year, while IATI looks forward as well as back and covers what each publisher chooses to include. IATI was not designed to hold historical data, so most publishers cover only the years since they began publishing. A publisher may include activities that never reach a CRS return, such as flows outside the scope of CRS reporting or activities still in the pipeline. It may withhold others under an exclusions policy, and it may publish at a finer grain than a CRS record, often through a hierarchy of parent and child activities. This has two consequences for the results below. First, full linkage should not be expected: even a provider with complete identifiers will have IATI activities with no CRS counterpart. Second, the same source data will produce different totals in each system even where every record is linked, which is why the financial comparison in Section 6 can only be a plausibility check.

6. The two should nonetheless be closely related. Many providers draw their IATI data and their CRS reporting from the same internal systems, and some build their IATI file from their statistical submission.

Box 1. Terms used in this note

Reporter and agency (CRS). A reporter is a country, multilateral organisation or philanthropic foundation that reports to the CRS, identified by a DAC donor code. It reports through one or more agencies (the ministries, banks and other bodies that extend the funds), each identified by an agency code within that reporter.

Publisher and organisation reference (IATI). A publisher is an organisation that publishes data in the IATI Standard, from files it hosts itself. Every activity names its reporting organisation through an organisation reference, such as XM-DAC-3-1 or DE-1, and may name further participating organisations in a funding, accountable, extending or implementing role.

Provider. A CRS reporter together with the IATI publishers attributed to it (Annex A.1). Shares in this note are calculated by provider.

What interoperability means here

7. This note uses interoperability in a narrow, operational sense: being able to establish that a record in one system and a record in the other refer to the same activity. That requires less than merging the two datasets, and more than agreeing on definitions.

8. This matters for what members are being asked to do. Neither system needs to change its classifications or definitions. What is needed is for providers to carry one identifier across, so that the two records can be recognised as describing the same activity.

3. How a link between the two systems is made

9. To connect a CRS record to an IATI activity, both systems need to carry the same identifier for that activity. IATI lets a publisher attach references to identifiers held in other systems, and the references a publisher uses determine whether, and how, its activities can be linked (Box 2).

Box 2. The IATI other-identifier types used to link to the CRS

IATI's other-identifier element lets a publisher record, for each activity, identifiers held in other systems, and its type code says what each one is. Three types matter for linking: A1, the reporting organisation's own activity identifier, most often its internal project number; A2, the CRS activity identifier, that is, the CRS identification number; and A9, any other activity identifier. The other types in the codelist (A3, A4, B1 and B9) cover previous activity identifiers, OCHA Financial Tracking Service flows and organisation identifiers, and are not used for linking.

The EU institutions, the Netherlands, Denmark, Canada, the Slovak Republic and Italy publish the CRS identification number (A2). Germany, Switzerland, Australia, Denmark, Finland, Korea and the United Kingdom publish their own project number (A1 or A9). Denmark publishes both. Sweden, the United States and most United Nations agencies publish no cross-reference. For them, a link is possible only where the project number can be recovered from the activity identifier itself, which works for Sweden but not for the United States.

10. A second condition applies today. The identifiers the two systems currently share, the CRS identification number and the provider's project number, are unique only within a provider. Different providers use the same number for unrelated activities, so the provider has to be established before the identifier can be trusted. This is why a crosswalk between CRS agencies and IATI publishing organisations is needed. The difficulty lies with these two numbers, not with IATI. The Reporting Directives define the donor project number as the number "used by the extending agency to identify the activity" [DCD/DAC(2026)14/FINAL], and IATI guidance likewise advises publishers to build activity identifiers on the codes they already use. Where a provider follows both, the two systems carry the same internal reference and the records link. Where either system carries a number generated only for reporting, they do not.

11. The IATI activity identifier is globally unique by construction. It begins with the publisher's registered organisation identifier, followed by the publisher's own activity code, so no two publishers can issue the same one, and any provider can use it as its project identifier in the CRS. The link can be made in two ways, which this note calls handshakes because in each of them one system carries the identifier of the other. The first operates today; the second would remove the need to reconcile agencies.

- Handshake A, operating today. An IATI activity points back to the CRS through either the CRS identification number or the provider's own project number, and the two records are matched within that provider.
- Handshake B, from the 2025 CRS data collection. Providers report the IATI activity identifier in the CRS. Because the identifier is globally unique, the link is direct and no agency reconciliation is needed.

12. Handshake B is already partly in use. The United Kingdom puts the IATI activity identifier in the CRS project-number field for part of its portfolio: 1 517 records covering 892 activities and about USD 2.6 billion between 2018 and 2024. Those records link directly. Australia, Canada, Denmark, the Netherlands, Norway and Sweden also reported the IATI activity identifier in the corresponding CRS field for their 2025

CRS submissions, based on data processed thus far in the reporting cycle by the Secretariat.² The 2025 data are not part of the extract analysed here, which ends at reporting year 2024.

How far the links can be trusted

13. The evidence behind a link varies in strength, so this note gives three measures of how many IATI activities can be linked (Figure 1):

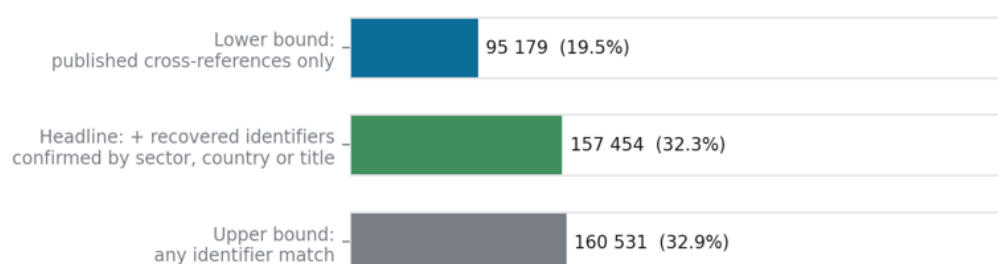
- a lower bound, which counts only links made through a reference the provider recorded in its IATI data for that purpose, either the CRS identification number or its own project number;
- a headline figure, which adds the links made through a project number found inside the IATI activity identifier, provided they pass the check described below;
- an upper bound, which counts every identifier match, whether or not it passes that check.

14. A reference recorded deliberately by the publisher is strong evidence that two records describe the same activity. A number found inside an activity identifier is weaker evidence, because it may coincide with an unrelated project number of the same provider. These weaker links are therefore checked against two items that both systems record in the same way: the DAC purpose code and the recipient country. A link is kept if at least one of the two agrees. Where a provider splits one project into many CRS records, as Canada and Australia do, the project titles are compared instead.

15. The check was tested by comparing each IATI activity with a CRS record drawn at random from the same provider. Genuine pairs agree on purpose code or recipient country in 94 per cent of cases and random pairs in 7 per cent, so agreement is informative. The check is applied to the identifier and not to a single pair of records: an identifier is accepted when any of the CRS records it points to agrees. Six in ten of these identifiers point to a single CRS activity. Tested at that level, 98 per cent of genuine identifiers are confirmed and 19 per cent of random ones, and the test discriminates less well as the number of candidate records rises (Table A.2). Annex A describes the grading, the test and the sensitivity of the results.³

Figure 1. How many IATI activities can be linked to a CRS record

IATI activities published by institutions of a provider that also reports to the CRS, within each publisher's own IATI publication period



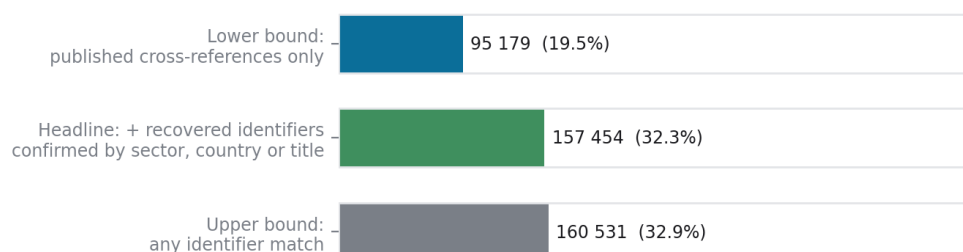
Source: OECD Creditor Reporting System (April 2026 extract); IATI Bulk Data Service, snapshot of 19 May 2026

² A dedicated field for the IATI activity identifier was added to the CRS reporting format for the 2025 data collection, and reporters were invited to complete it.

³ The precision estimates behind each rung are in Table A.1, the validation test in Table A.2 and the sensitivity analysis in Table A.3.

Figure 1. How many IATI activities can be linked to a CRS record

IATI activities published by institutions of a provider that also reports to the CRS, within each publisher's own IATI publication period



Source: OECD Creditor Reporting System (April 2026 extract); IATI Bulk Data Service, snapshot of 19 May 2026.

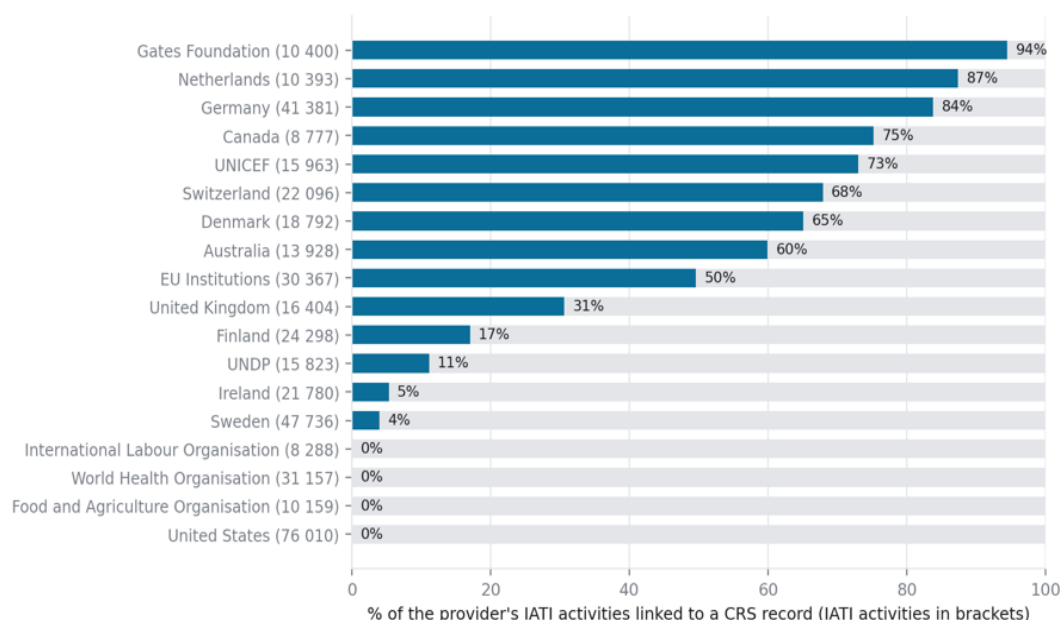
16. Every share in this note is measured over the period in which the publishing organisation has been publishing IATI data (its publication period). The period opens in the year the organisation first published and closes at CRS reporting year 2024. This follows a suggestion from the IATI Secretariat. A CRS record from before a provider began publishing IATI data could never have been linked, and an IATI activity that had finished before its publisher began publishing is back-published history and says nothing about coverage. Of the 735 406 activities published by the organisations concerned, 488 022 fall inside their own publication period, and all shares in this note are calculated on those 488 022 activities. The opening year is the first publication date the IATI Bulk Data Service records for each publisher. For a few publishers this is later than their actual first publication (Annex A.4). As the IATI Secretariat notes, most publishers also state their publication start date and their policy on back-publishing, which can be used to check it.

4. What the exercise shows across all providers

17. The CRS holds activity records from 167 reporters for 2019–2024. Of these, 58 have at least one IATI publisher of their own, 22 have at least one agency matched to a publisher, and 32 have at least one activity that can be linked to a CRS record (Figure 2 and Table 1). More providers link than have a matched agency because links are made within the provider, not within the agency: 14 providers, all multilateral organisations or foundations except Korea, link without an agency-level match (Annex A.2). Table B.1 gives the full picture for every reporter.

Figure 2. Linkage is concentrated in an identifiable group of providers

Share of each provider's IATI activities linked to a CRS record, for the 18 providers with the most IATI activities; number of IATI activities in brackets



Source: OECD Creditor Reporting System (April 2026 extract); IATI Bulk Data Service, snapshot of 19 May 2026.

Table 1. The providers with the largest IATI presence

Each provider is measured from the year it first published IATI data to 2024 (its publication period); Annex B covers every reporter

Provider	First publication	IATI activities in publication period	Linked to a CRS record	% linked	% of CRS records covered
United States	2017	76 010	0	0.0%	0.0%
Sweden	2014	47 736	1 888	4.0%	5.3%
Germany	2013	41 381	34 661	83.8%	45.8%
World Health Organisation	2017	31 157	0	0.0%	0.0%
EU Institutions	2013	30 367	15 069	49.6%	14.2%
Finland	2011	24 298	4 121	17.0%	27.3%
Switzerland	2013	22 096	15 000	67.9%	15.4%
Ireland	2013	21 780	1 148	5.3%	8.9%
Denmark	2014	18 792	12 241	65.1%	62.6%
United Kingdom	2013	16 404	5 025	30.6%	10.4%
UNICEF	2013	15 963	11 658	73.0%	94.5%
UNDP	2011	15 823	1 763	11.1%	9.1%

Source: OECD Creditor Reporting System (April 2026 extract); IATI Bulk Data Service, snapshot of 19 May 2026.

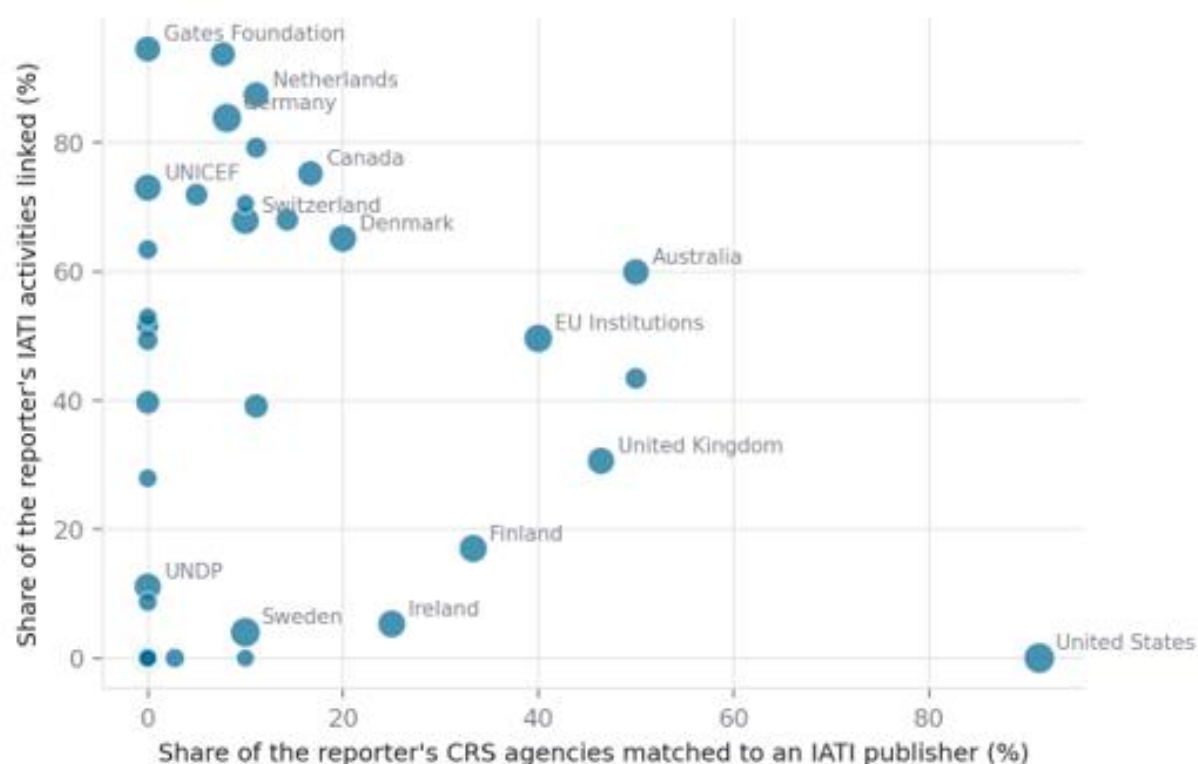
Matching institutions is not enough to link records

18. This is the main finding of the note. Reconciling agencies is necessary but not sufficient. Of the 23 United States CRS agencies, 21 match an IATI publisher, and the United States has 76 010 attributable IATI activities, yet none can be linked, because no US publisher records the CRS identification number or a shared project number. Germany is the opposite case. Only 3 of its 37 agencies have an IATI publisher of their own, yet 34 661 of its IATI activities (83.8 per cent) link, because its development ministry publishes the project number the CRS also holds (Figure 3). The two German figures in Table 1 measure different things. The first, 83.8 per cent, is the share of Germany's IATI activities that link; the second, 45.8 per cent, is the share of its CRS records those links cover. The gap comes from agencies whose CRS records have no counterpart in the IATI data published for Germany. Table D.2 in Annex D gives coverage by agency.

19. It follows that encouraging more agencies to publish IATI data would not on its own make the two systems interoperable. Encouraging providers that already publish to include a cross-reference, or better still to report the IATI activity identifier in the CRS, would.

Figure 3. Institutional overlap does not predict linkage

Each point is a CRS reporter, point size is the number of attributable IATI activities



Source: OECD Creditor Reporting System (April 2026 extract); IATI Bulk Data Service, snapshot of 19 May 2026.

Multilateral providers link at rates comparable to bilateral ones

20. The March version looked almost only at bilateral providers. Applying the same method to the multilateral and fund reporters that publish IATI data shows several of them linking at rates comparable to the best bilaterals. UNICEF links 73 per cent of its IATI activities in the period and covers 94 per cent of its

CRS records, and the Central Emergency Response Fund and the Islamic Development Bank also link substantially. Others, including the World Health Organization, UNRWA and the African and Asian Development Banks, publish IATI data in volume but carry no identifier the CRS shares, so none of their activities can be linked. The pattern and the remedy are the same as for bilateral providers. The World Bank and the Inter-American Development Bank (IADB) are a third case. Both carry their own project number in the IATI activity identifier. The CRS holds the same number, but combined with the credit or loan number in one field, as in "P174757.IDA68810.crs1". The matching used in this note does not split a CRS project number into its parts, so almost nothing links here even though the number is shared: none of the World Bank's activities and one of the IADB's. Yet 4 740 of the World Bank's 5 259 IATI activities carry a project number found in IDA's or IBRD's CRS project numbers, and 1 042 of the IADB's 1 715 activities in its publication period carry an operation number found in its own. A rule that recognises the composite form would link them and is a natural next step.

21. This also corrects an artefact of the March version. Publishers were then attributed to a provider by their country of registration, which placed globally mandated funds under the country that hosts them: the Global Fund and Gavi were counted under Switzerland. Both are CRS reporters in their own right and are now treated as such. Switzerland's IATI activity is no longer overstated, and the two funds have their own line.

Why some providers were previously reported as unlinkable

22. Several providers that the March version showed as having nothing in common with IATI do link well. Sweden's development agency publishes under the reference SE-0 with the IATI name "Sweden, through Swedish International Development Cooperation Agency (Sida)", while the CRS calls the same body "Swedish International Development Authority". None of the name-matching methods used matches the two. Switzerland, Norway, Australia, Canada, Italy and Korea were missed for the same reason. Matching on organisation references instead of names finds the right agency in each of these cases (for Korea, the right provider), which is why the crosswalk in Annex C is anchored in DAC codes.

23. In the other direction, many CRS agencies that appear to be absent from IATI no longer exist. The CRS agency register is cumulative and keeps agencies that reported in earlier years. The United Kingdom's Department for International Development became the FCDO in 2020, and the Department of Energy and Climate Change was abolished in 2016. IATI carries their successors, which are matched. IATI also records the change: an other-identifier of type B1 declares a publisher's previous reporting-organisation identifier, and the IATI Secretariat confirms that both United Kingdom changes were recorded in this way. The element that carries the cross-references used for linking also records institutional succession. Counting predecessor agencies as coverage gaps would overstate the gap, and this note does not do so. Annex D lists the agencies with no IATI publisher of their own, with the year each last reported, and shows how far their CRS records are covered by other publishers.

5. What IATI adds where the link can be made

24. This section looks at what IATI adds to a CRS record because that is the question members put to the Secretariat: whether information providers already publish elsewhere can make CRS records more useful at no extra reporting cost. It does not compare the merits of the two systems. The CRS brings to the link what IATI lacks, namely comprehensive, validated and comparable coverage of official flows, and the same link would let an IATI user place an activity within those statistics. Only the first direction is examined here.

25. The clearest gains are in fields the CRS does not hold: documents attached to the activity, sub-national locations, results frameworks with indicators, complete transaction histories and forward budgets.

What IATI adds differs a great deal from one provider to another (Table 2 and Figure 4). Each field is counted on the linked activity itself. Documents, for example, are the document-link elements attached directly to it, so material a publisher attaches to a parent activity or places inside a results element is not counted, and the shares are lower bounds for publishers that work this way. This does not explain Denmark's zero for documents: its files contain no document-link element at any level in this snapshot.

Table 2. What IATI carries on linked activities, by provider

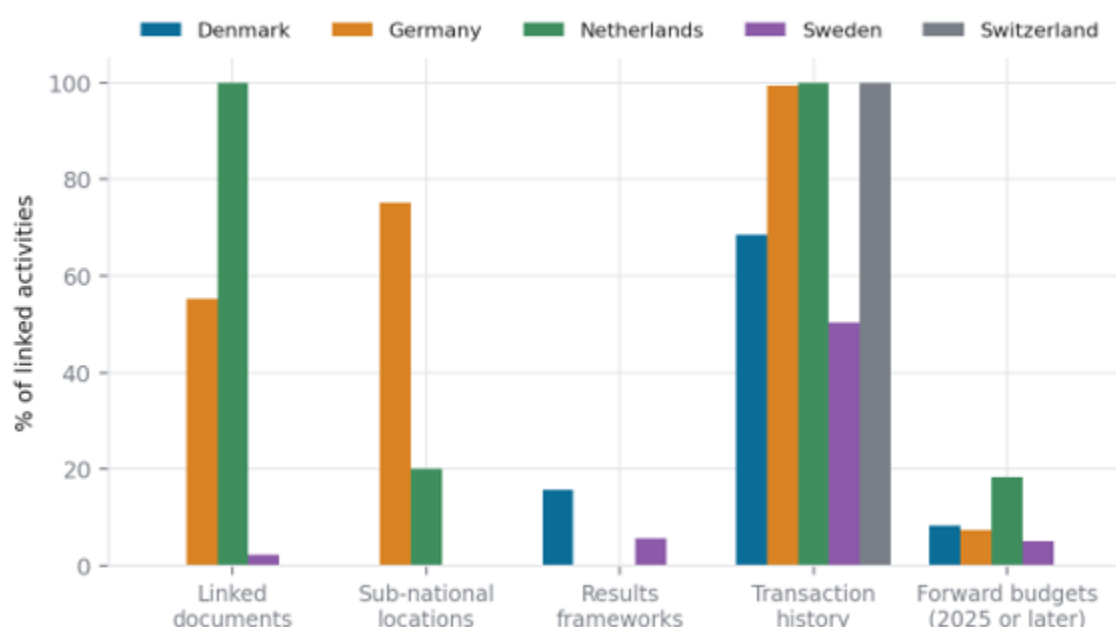
Share of linked activities carrying each field

Provider	Linked activities	Documents	Sub-national locations	Results frameworks	Transaction history	Forward budgets (2025 or later)
Denmark	12 241	0%	0%	16%	69%	8%
Germany	34 661	55%	75%	0%	99%	7%
Netherlands	9 086	100%	20%	0%	100%	18%
Sweden	1 888	2%	0%	6%	50%	5%
Switzerland	15 000	0%	0%	0%	100%	0%

Note: forward budgets are budget periods starting in 2025 or later, as in Table E.9; transaction history is at least one published transaction.
Source: OECD Creditor Reporting System (April 2026 extract); IATI Bulk Data Service, snapshot of 19 May 2026.

Figure 4. What IATI adds differs by provider

Share of linked activities carrying each IATI-only field



Source: OECD Creditor Reporting System (April 2026 extract); IATI Bulk Data Service, snapshot of 19 May 2026.

26. Germany publishes sub-national locations for three-quarters of its linked activities and documents for more than half, and the Netherlands attaches a document to every linked activity. Denmark publishes results frameworks but no documents, so what it adds is structured indicators within the record, not links

to files. Switzerland publishes transactions and nothing else, and only from 2022 (Table E.6). A CRS user gains different things from different providers.

Three linked projects

27. **Germany: Community-Driven Rural Development, South Sudan.** In the CRS this is three annual rows from the development ministry, about USD 11.1 million over 2022–2024, with a one-sentence description. The linked IATI activity adds 16 document links to nine distinct pages and files, including the project objectives, a results page, the implementing contract and tender pages, and the country strategy. It locates delivery at a point in Juba rather than the country as a whole, and publishes budget periods running to 2029.

28. **Netherlands: Job Booster, Burkina Faso.** In the CRS this is four rows, about USD 4.6 million over 2020–2024. IATI adds six document links to three distinct documents, including a published mid-term evaluation, and locates delivery in 11 named provinces, concentrated in the conflict-affected Sahel, Centre-North and East regions. With the link, a CRS user can see where the money went and read an assessment of how the project performed.

29. **Denmark: Environmental Support Programme, Indonesia.** In the CRS this is 18 rows, about USD 2.2 million over 2019–2024, with a description that is only a Danish-language title and no measured outcomes. IATI adds a results framework with 31 indicators and a ledger of 731 transactions, from which an analyst can reconstruct the multi-year spending path transaction by transaction instead of from annual totals.

30. Annex F sets out all three in full as each system holds them (Table F.1). With this material the Secretariat can build a fuller description of a project for other uses, such as the Policy Priority Recognition models.

Timeliness, and whether linked documents remain accessible

31. The CRS extract ends at reporting year 2024. For four of the five providers examined, the median linked IATI activity had been updated within weeks of the IATI snapshot used here (19 May 2026): Denmark and Sweden on the snapshot date itself, and Germany and the Netherlands in the preceding two months. Switzerland is the exception, with a median last update in April 2024 (Table E.4). For these four providers, IATI shows activity that the CRS will not carry for some time.

32. This gain applies only to activities that can be linked. IATI's newest activities are more likely than others to be unlinked, because a provider that has not published a cross-reference has not done so for its recent work either. The CRS will benefit from IATI's timeliness only as the link is extended.

33. To check that linked documents can still be opened, the web addresses in the document-link elements of linked activities were requested live, one at a time, and counted as accessible only when the server returned the file. For Germany and the Netherlands almost all can still be opened: all 250 German links sampled and 248 of the 250 Dutch ones. Sweden has only 26 distinct document links on linked activities, of which 17 were accessible, 3 dead and 6 inconclusive (Table E.5).⁴

⁴ Denmark and Switzerland attach no documents to their linked activities, so there was nothing to check for them.

6. Do the financial figures agree?

34. On the same linked projects, the two systems report totals of the same order of magnitude. Once IATI expenditure transactions are counted, the IATI total is between 0.70 and 1.32 times the CRS total for each of the five providers examined (Box 3). This is a plausibility check on the link, not a reconciliation of the two datasets, and the ratios say nothing about how complete either system is.

35. A point raised by the IATI Secretariat changed the result considerably. Publishers apply IATI's transaction types according to their own conventions, and Germany is the clearest case. In the data its development ministry publishes, every disbursement transaction belongs to an activity extended by KfW and every expenditure transaction to an activity extended by GIZ or another technical co-operation body, so the transaction type separates financial from technical co-operation. Counting only disbursements leaves technical co-operation out entirely, and IATI shows 0.59 times the CRS total on the same projects. Counting expenditure as well, the ratio is 1.00. The gap reported in March came from this reporting convention and not from a problem with the data (Table 3 and Figure 5).

36. The comparison is indicative and not yet like-for-like. Beyond the choice of transaction types, a full comparison would need to treat reimbursements and, for delegated co-operation, incoming funds, and to handle activity hierarchies and the grain of comparison consistently (Annex A.5). The IATI Secretariat is preparing a coverage measure based on CRS disbursements for its Data Quality Dashboard, and members would be best served if both organisations used the same approach. The Secretariat therefore proposes to develop the method for comparing IATI transaction values with CRS flows in consultation with the IATI Secretariat, with the CRS remaining the reference for ODA flows (Section 8). Until then, the ratios in Table 3 should be used only for the plausibility check made here.

Table 3. Disbursements on the same linked projects, 2019-2024

Both sides restricted to the same projects and converted on a single basis

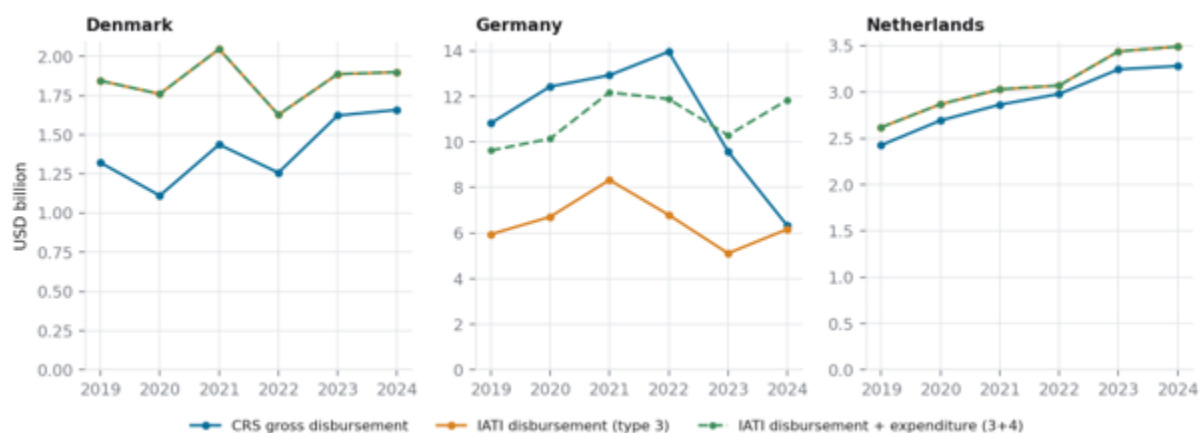
Provider	Linked CRS activities	CRS disbursement gross (USD bn)	IATI disbursements (USD bn)	IATI disbursements and expenditure (USD bn)	IATI / CRS	IATI / CRS including expenditure
Denmark	4 791	8.41	11.06	11.06	1.32	1.32
Germany	36 379	66.04	39.07	65.96	0.59	1.00
Netherlands	4 133	17.48	18.51	18.51	1.06	1.06
Sweden	1 439	2.13	1.10	1.49	0.52	0.70
Switzerland (2022–2024)	10 029	4.78	5.71	5.71	1.19	1.19

Note: Switzerland is compared over 2022–2024, the years for which IATI carries transactions on its linked activities (Table E.6). Linked CRS activities are distinct CRS identification numbers in the years compared.

Source: OECD Creditor Reporting System (April 2026 extract); IATI Bulk Data Service, snapshot of 19 May 2026.

Figure 5. On the same linked projects, the two systems track each other

CRS gross disbursement and IATI transaction values by year



Note: Germany's gap closes once IATI expenditure transactions are counted alongside disbursements.

Source: OECD Creditor Reporting System (April 2026 extract); IATI Bulk Data Service, snapshot of 19 May 2026.

Box 3. Why the same project can carry two different totals

The CRS reports gross disbursements as validated annual totals: one figure per activity, per year, per reporting agency.

IATI records individual transactions as they happen, in the publisher's own currency, each with a type. Publishers differ in whether they record a given payment as a disbursement or an expenditure, so a user comparing the two systems has to check which convention each publisher follows. The transaction type does not determine whether an IATI transaction is ODA. Counting expenditure alongside disbursement aligns what the two systems record; it does not imply that the amounts measure the same thing.

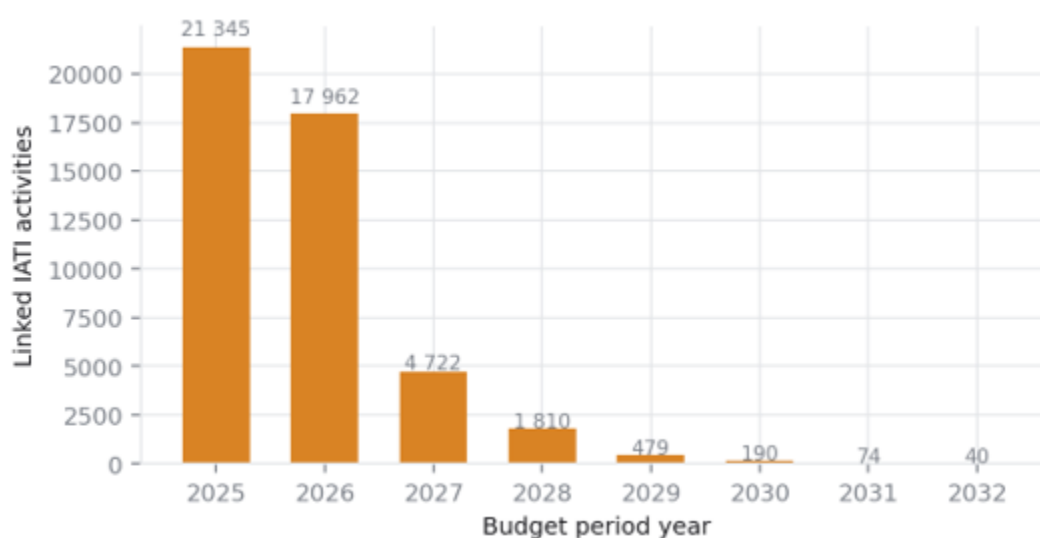
Some differences are to be expected even on the same project. IATI records every gross cash movement while the CRS reports one validated annual figure, one IATI activity can correspond to several CRS agency-year rows, and each system is revised on its own cycle. Reimbursements and, for delegated co-operation, incoming funds are not treated here. The comparison should be read for order of magnitude only. Table E.6 gives the detail by year.

7. Forward-looking information

37. IATI carries budgets dated well beyond the last year in the CRS. These dated budget periods are how IATI publishers meet the Busan commitment to provide rolling three- to five-year indicative forward expenditure plans [DCD/DAC/EFF(2011)19, paragraph 24a]. Of the linked activities, 21 345 publish a budget period starting in 2025, 17 962 one starting in 2026, 4 722 one starting in 2027 and 1 810 one starting in 2028, with few beyond (Figure 6).

Figure 6. IATI carries dated budgets beyond the CRS frontier

Linked IATI activities publishing a budget period starting in each year, the CRS closes at 2024



Source: OECD Creditor Reporting System (April 2026 extract); IATI Bulk Data Service, snapshot of 19 May 2026.

38. Some activities look a long way ahead. The German rural development project described in Section 5 publishes six dated budget periods covering the life of the project, the last running to 2029. The CRS record for the same project has three annual disbursement rows and no forward information. From IATI, a user planning for a country portfolio can see what is intended, and not only what has been spent.

39. Completeness is the weak point. Only a minority of linked activities publish a dated forward budget, and coverage varies widely by provider. For 2025 it ranges from about 3 to 18 per cent of linked IATI activities among the providers examined that publish forward budgets; Switzerland publishes none. For Germany, 34 661 IATI activities link to 73 480 CRS activities, and 930 of those IATI activities (2.7 per cent) publish a budget period starting in 2025. Table E.9 gives the same figures for every provider. Where forward-looking data exist they are detailed, but they come from a minority of activities that are not representative of a provider's portfolio. This is enough to make forward budgets a useful addition to a linked CRS record, since a user can see a project's intended multi-year financing, but not enough to support projections of future disbursements. No projection is attempted here, and Annex E gives coverage by provider and the full horizon. Budgets are not the only forward-looking element. Planned end dates are published far more widely, by 96 per cent of linked activities, and 48 039 linked activities (31 per cent) are planned to end after 2024. They give a simple indication of a project's intended life. Where publishers use an activity hierarchy, budgets often sit on the parent activity, so a share calculated on each linked activity understates forward-budget coverage.

8. Conclusions and proposed next steps

40. First, building the link is difficult and time-consuming today, but the difficulty is administrative. Reconciling CRS agencies with IATI publishers requires a curated, hand-checked crosswalk that must be updated whenever an organisation is renamed or restructured. Anchoring it in DAC codes removes that cost where a coded reference exists, and IATI guidance already points the same way. An organisation on

the DAC agency list or the DAC channel code list is advised to publish under the DAC-derived code with the XM-DAC prefix, and other prefixes apply only to organisations outside those lists. Most pairs in Annex C nonetheless rest on a curated entry, because many publishers registered under a national or bespoke reference before that guidance took hold and have kept it. For those, the answer is to maintain the crosswalk, not to change identifiers. A single crosswalk shared by the two secretariats would save each the cost of maintaining its own.

41. Second, the share of CRS reporting that can be linked to IATI is limited, though higher than previously reported. Of 167 CRS reporters, 32 have at least one activity that can be linked. Interoperability cannot be assumed across the board, and what limits it is whether a cross-reference identifier is published, not how many agencies publish IATI data.

42. Third, where the link can be made, what IATI adds is substantial: documents, locations, results, transaction histories and forward budgets, with financial values of the same order of magnitude as the CRS on the same projects.

What this analysis does not establish

43. The analysis has four limits. First, the results describe a single dated extract of IATI. IATI is a live data stream: publishers host and update their own files, so the figures will move as records are added and revised. This is a property of a distributed standard, not a defect. Second, a link means the two records refer to the same activity, not that their contents are equivalent. The financial comparison in Section 6 is a plausibility check and not a reconciliation, and the two systems will continue to differ in conventions, granularity and revision cycles. Third, coverage is measured against what each provider publishes, so a provider that publishes little IATI data can still show a high linkage rate. For this reason the note reports separately how much links and how much of the portfolio that represents. Fourth, IATI data may include activities outside the scope of the CRS, such as non-ODA, pipeline or excluded activities, often at a finer grain than a CRS project, so linkage will stay below 100 per cent even where identifiers are complete.

The DAC and IATI Secretariats have therefore brainstormed the following initiatives to deepen collaboration on the interoperability between both systems:

- monitor take-up of the IATI activity identifier in the CRS;
- maintain the CRS agency to IATI publisher crosswalk as a reference dataset (Annex C and the accompanying addendum), updating it as organisations are renamed or restructured, and explore with the IATI Secretariat, and UNDP as its host, whether to maintain it as a single shared reference dataset, starting by reconciling it with the publisher-to-agency lookup developed for the IATI Data Quality Dashboard. CRS agency codes would continue to be assigned by the OECD Secretariat;
- encourage, jointly with the IATI Secretariat and in line with its guidance that organisations on the DAC agency and channel lists use the DAC-derived code, wider use of two references: the DAC-coded organisation reference, for participating organisations as well as the reporting organisation, so that an agency whose activities are published by another body can be recognised; and the A2 cross-reference for the CRS identification number. Both make the link automatic for publishers that use them. Both also remain useful once the IATI activity identifier is reported in the CRS, because they link records reported before that field was introduced and the activities of providers that do not yet report it. The Secretariat will also explore with the IATI Secretariat whether a lookup of CRS identification numbers could be provided, so that the IATI Validator can check A2 values at the point of publication;
- develop, in consultation with the IATI Secretariat, a method for comparing IATI transaction values with CRS flows, covering the selection of transaction types by publisher convention, incoming funds and reimbursements, activity hierarchies, currency conversion and the grain of comparison, so that both organisations can refer to the same approach;

- extend the analysis to more providers as their identifiers become available, starting with those that already publish a cross-reference and with the World Bank and the IADB, whose CRS project numbers contain the number they publish in IATI (Section 4), and extend the coverage by agency in Annex D to other providers where one publisher reports the activities of several CRS agencies;
- test with interested members how the additional IATI fields identified in Section 5 could be used in WP-STAT and DAC analytical work;
- consider, for a future note, the downstream layer of IATI data, which this note does not examine. In it, implementing partners publish their own activities and link them to the funder's, so flows that are channelled or unspecified at the point of statistical measurement can later be traced. Several members, including the Netherlands, the United Kingdom, Belgium and Denmark, encourage or require their implementing partners to publish IATI data and to reference the funder's activity identifier, so this layer is already being built for their portfolios.

Annex A. How the analysis was built

This annex sets out the method in full and is the technical counterpart to Section 3. Table A.1 gives the precision of each kind of evidence, Table A.2 the test of the corroboration control, Table A.3 the sensitivity of the results to the one arbitrary parameter, and Table A.4 the granularity of a linked pair.

A.1 *Attributing an IATI publisher to a CRS provider*

A publisher is attributed to a CRS reporter by its identity and not by the country where it is headquartered. Attributing by country of registration would put every organisation registered in a country into that country's figures, including globally mandated funds that are CRS reporters in their own right, such as the Global Fund and Gavi, both registered in Switzerland. Attribution has two layers, and anything not covered by either is left unattributed:

- DAC-coded reference. A reporting-organisation reference of the form XM-DAC-<donor>-<agency> is the DAC code and is resolved directly against the CRS register. "XM-DAC-3-1" is Denmark, Ministry of Foreign Affairs. No judgement is involved.
- Curated reference map. Publishers registered under a national or bespoke reference that carries no DAC code but whose identity is unambiguous: "DE-1" is the German development ministry, "SE-0" is Sida, "GB-GOV-1" is the FCDO, "XI-IATI-EC_INTPA" is DG INTPA and "44000" is the World Bank. Every entry is confirmed by hand and records the basis for the decision. Publishers that look official but are not CRS reporting agencies, such as the implementing agencies GIZ and Enabel, the British Council and the Netherlands Enterprise Agency, are recorded as such and not silently left out.

Attribution is made once for each publisher, through the reporting organisation. It is not repeated for the other organisations an activity names, and some publishers report activities that another agency delivers or reports to the CRS. The German development ministry (BMZ), for example, publishes the activities it funds through KfW and GIZ, naming them as extending organisation under the DAC-coded references XM-DAC-5-2 and XM-DAC-5-52. Because a link is made within the provider and not within the agency (Section A.2), these activities link to the CRS records of whichever agency reports them. Table D.2 shows the result. A DAC-coded reference on a participating organisation would allow a second route of attribution, to the agency instead of the provider. It is not used in this version and is a natural extension. For the United States, a check of the data by the IATI Secretariat (September 2026) confirms that each agency publishes under its own reference, so attribution by reporting organisation holds. The same check finds that funding organisations are recorded with numeric codes and that funding across agencies is common: about 46 per cent of State Department activities name USAID as funding organisation. Where the CRS records an activity under the agency that funds it and IATI under the agency that manages it, comparisons by agency will differ even once an identifier is shared.

Of the 1 840 IATI publishers with activities in the snapshot, 103 are attributable to a CRS reporter. The rest are NGOs, foundations and implementing partners with no CRS counterpart. They could never have linked, so they are excluded from every denominator.

The IATI organisation reference and the IATI short name are different and should not be confused. "XM-DAC-3-1" is Denmark's organisation reference and decodes directly to the CRS, while "danida" is the same organisation's short name and carries no code. The analysis uses the organisation reference throughout.

A.2 *Generating and grading candidate links*

Links are made through three routes. All but the first are limited to the provider; the first does not need to be:

- the IATI activity identifier itself, where the CRS already carries it (Handshake B, which in the 2024 data applies to one reporter);
- the CRS identification number, where IATI publishes it as an A2 cross-reference;
- the provider's own project number, taken from an A1 or A9 cross-reference or recovered from the IATI activity identifier. Publishers place it differently (Germany as "DE-1-<project number>", Sweden as a segment of "SE-0-SE-6-<contribution number>", UNICEF as a slash-delimited code), so candidate numbers are generated in the same generic way for every provider.

Two controls are applied, and the results of both are reported:

- **Specificity.** A key that points to more than 20 CRS activities of the same provider is examined further, because several providers split one project into many CRS activities by recipient, channel or sector. Canada's project P008037001 (Health Innovation Platform), for example, appears as 270 CRS activities, and Australia's INM588 (Direct Aid Program 2018-19) as 137. Such a key is kept when its CRS records carry a single project title (allowing up to three variants, for bilingual titles), and the link is then accepted only if the IATI activity title matches the CRS title. A key whose CRS records carry more titles spans several projects and is discarded. The title check rejects catch-all codes such as Sweden's "SIDA", which covers 1 352 CRS activities filed under "Various Sida projects".
- **Corroboration.** Links recovered from an activity identifier are checked against the shared DAC purpose code and the recipient country, and accepted when either agrees; for the single-project keys described above, the project title is checked instead. Because some publishers place classifications on a parent activity and financial detail on its children, corroboration is applied to the identifier and not to a single record.

Table A.1. How well each kind of evidence stands up

Share of matched pairs on which CRS and IATI records agree on purpose code or recipient country

Evidence for the link	Matched pairs	Testable	Agree	Agreement where testable
Published cross-reference	498 253	95%	90%	94%
Activity-identifier tail	407 175	94%	92%	98%
Activity-identifier fragment	290 993	98%	87%	88%

Note: a link is testable when the IATI activity carries a DAC sector code or a recipient country. The last column is the best available estimate of precision at each rung.

Source: OECD Creditor Reporting System (April 2026 extract); IATI Bulk Data Service, snapshot of 19 May 2026.

Figure 1 shows three measures. The lower bound counts only activities linked through a cross-reference the provider published itself: 95 179 activities, or 19.5 per cent of the total. The headline figure adds links recovered from inside the IATI activity identifier that pass the checks above: 157 454 activities, or 32.3 per cent. The upper bound counts every identifier match, whether or not it passes those checks: 160 531 activities, or 32.9 per cent. The note uses the headline figure throughout.

A.3 Validating the controls

The corroboration check was tested to confirm that it rejects wrong links. Within each provider, the CRS records of all linked pairs were shuffled at random, so that each IATI activity is compared with a CRS record it is not linked to while the overall mix of sectors and recipients stays the same. If agreement were automatic, these random pairs would agree as often as the real ones. They do not: real pairs agree 94 per cent of the time and random pairs 7 per cent (Table A.2). The title check on single-project keys was tested

in the same way, and titles match for 97 per cent of real links and 5 per cent of random ones. Because corroboration is applied to the identifier (Section A.2), a key recovered from an activity identifier is confirmed when any of its candidate CRS records agrees, and the chance of a false confirmation rises with the number of candidates. So the test was repeated at the level of the key. Of the 146 973 such keys that can be tested, 60 per cent point to a single CRS activity (median 1, ninetieth percentile 6). Genuine keys are confirmed 98 per cent of the time and shuffled ones 19 per cent: 11 per cent where there is one candidate, 23 per cent for two to five and 56 per cent for six to twenty. The control is weakest for the keys with the most candidates, but these carry little weight in the results: lowering the specificity threshold from 20 to 5 CRS activities per key reduces the headline figure by less than 1 per cent (Table A.3).

Table A.2. Corroboration tested against shuffled pairs

Real linked pairs against the same pairs with the CRS side shuffled within each provider; the last four rows repeat the test at the level of the key, which is the level at which a recovered link is accepted

Evidence for the link	Pairs or keys tested	Agreement, real pairs	Agreement, shuffled pairs	Ratio
All testable pairs	1 145 408	93.9%	6.8%	13.8x
Published cross-reference	475 193	94.2%	5.9%	16.0x
Activity-identifier tail	383 748	98.0%	7.4%	13.2x
Activity-identifier fragment	286 467	88.0%	7.7%	11.4x
Single-project key, title check	8 940	96.8%	5.3%	18.3x
Recovered keys, tested at key level	146 973	98.0%	19.3%	5.1x
of which: one candidate CRS activity	88 620	98.1%	11.1%	8.8x
of which: two to five candidates	42 975	97.6%	23.1%	4.2x
of which: six to twenty candidates	15 378	98.6%	55.5%	1.8x

Source: OECD Creditor Reporting System (April 2026 extract); IATI Bulk Data Service, snapshot of 19 May 2026.

Table A.3. Sensitivity of the results to the specificity threshold

The headline changes little across the plausible range of the one arbitrary parameter; above the threshold, a key is kept only if its CRS records share one project title

Maximum CRS activities per key	Keys discarded	Published cross-reference only	Headline	Upper bound
5	1 136	94 306	156 053	159 270
10	542	94 892	156 991	160 070
20	172	95 179	157 454	160 531
50	35	95 422	157 817	160 855
none	0	95 643	158 081	161 047

Note: 20 is the value used throughout.

Source: OECD Creditor Reporting System (April 2026 extract); IATI Bulk Data Service, snapshot of 19 May 2026.

A.4 The publication period

Every share is measured within a period that opens in the year the publishing organisation first published IATI data and closes at CRS reporting year 2024. The opening year comes from the first publication date the Bulk Data Service records for each publisher, which is the registration date recorded by the IATI Secretariat. For a few publishers this is later than their first publication, because a change of account or of institutional structure was recorded as a new registration. The United States is dated 2017 although its agencies were publishing by 2013–2014, and the United Kingdom, Sweden and the EU institutions began in 2011. This does not affect the linkage results, and reconciling these dates is a follow-up for the IATI Secretariat. The period applies to both sides of every comparison. A CRS record from before the publisher

began publishing IATI data is not counted as linked, and an IATI activity that had finished before the publisher began is not counted in the denominator.

Applying the rule to only one side gives inconsistent results. Sida began publishing IATI data in 2014 but back-published an archive going back to the 1990s. Counting all of those activities and all of their matches made Sweden appear to link 37.2 per cent of its IATI activities while covering 5.4 per cent of its CRS records, two figures that cannot both describe the same relationship. Applied to both sides, they become 4.0 and 5.3 per cent, which are consistent. Activities with no end date are kept, because a missing date is not evidence that an activity is historic.

The period makes a large difference to the population. The publishers concerned have published 735 406 activities in total, of which 488 022 fall inside their own publication period. Almost all of the 247 384 excluded are back-published history: 65 per cent of Sweden's published activities and 60 per cent of those of the United States had finished before their publisher began publishing IATI data.

A.5 Granularity of a linked pair

Linked records do not match cell for cell. The CRS sometimes combines several operations in one record while IATI publishes each separately, so the relationship is often one-to-many. Several publishers use IATI's activity hierarchy, placing classifications on a parent and financial detail on its children. Some providers issue a new CRS identification number each year, so the stable join key is the project number. Any aggregation across a linked set therefore needs a deliberate choice of level, and the financial comparison aggregates on the CRS activity.

Table A.4. How many records a link connects

Median and ninetieth percentile, on the linked set

Provider	Linked pairs	CRS activities per IATI activity, median	90th percentile	IATI activities per CRS activity, median	90th percentile
Denmark	91 629	1	6	2	9
Germany	209 878	3	5	1	1
Netherlands	45 242	1	1	1	1
Sweden	9 632	1	2	2	2
Switzerland	126 936	1	2	1	3

Note: Germany's median of 3 reflects a CRS identification number reissued annually for the same project. Denmark's higher ninetieth percentile in the other direction reflects a project number that is a programme reference

Source: OECD Creditor Reporting System (April 2026 extract); IATI Bulk Data Service, snapshot of 19 May 2026.t

Annex B. Coverage and linkage, all providers

Table B.1 covers every CRS reporter with at least one attributable IATI publisher. Reporters with none are omitted, since they have no IATI activity and no links. Table B.2 shows, for each provider, how many identifier matches fall before its publisher began publishing IATI data and are therefore not counted.

Table B.1. CRS and IATI OVERLAP AND LINKAGE BY PROVIDER, 2019-2024

Provider	CRS agencies	IATI publishers	Agencies matched	First IATI publication	IATI activities published	in publication period	Linked	% linked	CRS activities in publication period	CRS linked	% CRS covered
United States	23	21	21	2017	188 261	76 010	0	0.0%	462 349		0.0%
Sweden	20	2	2	2014	134 973	47 736	1 888	4.0%	38 873	2 070	5.3%
Germany	37	4	3	2013	42 848	41 381	34 661	83.8%	160 582	73 480	45.8%
World Health Organisation	2	1	0	2017	31 157	31 157	0	0.0%	21 952		0.0%
EU Institutions	5	5	2	2013	30 768	30 367	15 069	49.6%	108 954	15 445	14.2%
United Kingdom	28	13	13	2013	30 642	16 404	5 025	30.6%	69 324	7 213	10.4%
Finland	3	1	1	2011	26 007	24 298	4 121	17.0%	10 653	2 903	27.3%
Switzerland	10	1	1	2013	22 096	22 096	15 000	67.9%	68 058	10 468	15.4%
Ireland	4	1	1	2013	21 780	21 780	1 148	5.3%	26 384	2 356	8.9%
Denmark	5	1	1	2014	20 817	18 792	12 241	65.1%	10 955	6 863	62.6%
UNICEF	1	1	0	2013	18 377	15 963	11 658	73.0%	93 388	88 216	94.5%
UNDP	1	1	0	2011	15 823	15 823	1 763	11.1%	30 660	2 785	9.1%
Australia	2	1	1	2011	15 104	13 928	8 341	59.9%	45 215	30 338	67.1%
Netherlands	9	4	1	2011	11 298	10 393	9 086	87.4%	10 649	9 101	85.5%
Food and Agriculture Organisation	1	1	0	2017	11 204	10 159	0	0.0%	10 703		0.0%
Canada	12	2	2	2013	10 643	8 777	6 597	75.2%	72 409	33 102	45.7%
International Labour Organisation	3	1	0	2016	10 576	8 288	3	0.0%	32 981	7	0.0%
Gates Foundation	1	1	0	2014	10 401	10 400	9 827	94.5%	28 875	19 082	66.1%
Central Emergency Response Fund	2	1	0	2016	9 991	4 584	1 820	39.7%	2 977	1 820	61.1%
Norway	13	1	1	2015	7 445	7 429	6 963	93.7%	20 162	6 964	34.5%
African Development Bank	6	1	0	2013	5 635	3 060	0	0.0%	6 865		0.0%
France	18	2	2	2014	5 341	5 341	2 089	39.1%	124 528	2 399	1.9%
International Development Association	1	1	0	2011	5 259	5 259	0	0.0%	147 133		0.0%
Inter-American Development Bank	7	1	0	2018	5 150	1 715	1	0.1%	20 861	1	0.0%
Slovak Republic	7	1	1	2016	3 711	3 102	2 109	68.0%	2 293	2 109	92.0%
Asian Development Bank	7	1	0	2011	3 444	3 341	0	0.0%	51 874		0.0%
Italy	20	1	1	2017	3 090	3 070	2 208	71.9%	25 823	2 079	8.1%
Islamic Development Bank	9	1	0	2023	2 974	998	633	63.4%	13 384	6 295	47.0%
New Zealand	2	1	1	2019	2 774	1 939	842	43.4%	1 883	957	50.8%
Korea	5	1	0	2016	2 751	2 625	1 354	51.6%	35 920	1 413	3.9%
Global Fund	1	1	0	2011	2 726	2 340	2	0.1%	5 064	8	0.2%
UNRWA	1	1	0	2020	2 708	2 403	0	0.0%	126		0.0%
United Nations Industrial Development Organization	1	1	0	2018	2 342	1 446	0	0.0%	889		0.0%
IDB Invest	1	1	0	2021	2 066	2 066	0	0.0%	930		0.0%
Saudi Arabia	9	1	1	2019	1 955	1 655	1 311	79.2%	4 916	1 312	26.7%

Global Alliance for Vaccines and Immunization	2	1	0	2020	1 517	1 081	0	0.0%	5 549		0.0%
WFP	1	1	0	2013	1 304	1 304	643	49.3%	6 405	1 780	27.8%
IFAD	1	1	0	2014	1 267	609	322	52.9%	4 770	2 550	53.5%
UNAIDS	1	1	0	2016	1 228	1 225	0	0.0%	35 693		0.0%
UNHCR	1	1	0	2018	1 213	1 000	0	0.0%	2 546		0.0%
UN Women	1	1	0	2012	1 167	1 167	0	0.0%	1 576		0.0%
UNFPA	1	1	0	2013	953	953	0	0.0%	62 293		0.0%
Spain	36	1	1	2019	841	841	0	0.0%	45 306		0.0%
UN Capital Development Fund	1	1	0	2018	710	690	60	8.7%	221	191	86.4%
Global Green Growth Institute	3	1	0	2019	655	648	181	27.9%	349	292	83.7%
Belgium	10	1	1	2014	601	601	424	70.5%	21 976	1 398	6.4%
Development Bank of Latin America	1	1	0	2024	478	478	0	0.0%	410		0.0%
Japan	10	1	1	2014	466	466	0	0.0%	157 622		0.0%
WTO - International Trade Centre	2	1	0	2018	234	234	64	27.4%	565	319	56.5%
United Arab Emirates	10	1	0	2023	223	194	0	0.0%	1 782		0.0%
Private Infrastructure Development Group	6	1	0	2015	203	203	0	0.0%	730		0.0%
UNEP	4	1	0	2018	84	83	0	0.0%	633		0.0%
Caribbean Development Bank	1	1	0	2018	53	53	0	0.0%	493		0.0%
Adaptation Fund	1	1	0	2014	30	30	0	0.0%	443		0.0%
Slovenia	8	1	1	2020	23	22	0	0.0%	767		0.0%
United Nations Conference on Trade and Development	1	1	0	2024	13	13	0	0.0%	20		0.0%
International Commission on Missing Persons	1	1	0	2025	5	1	0	0.0%			0.0%
UN Development Coordination Office	1	1	0	2020	1	1	0	0.0%	625		0.0%

Note: the World Bank publishes its IBRD and IDA operations under one IATI reference and is attributed to IDA, the ODA reporter (Annex A.1).T
Source: OECD Creditor Reporting System (April 2026 extract); IATI Bulk Data Service, snapshot of 19 May 2026.

Table B.2. Links excluded because they fall before the publisher began publishing IATI data

Providers with any exclusion, largest first

Provider	Identifier matches, all CRS years	Within the publication period	Excluded as pre-dating the publisher
Sweden	50 207	1 888	48 319
Canada	8 601	6 597	2 004
United Kingdom	7 022	5 025	1 997
Denmark	14 219	12 241	1 978
Finland	5 655	4 121	1 534
Netherlands	10 332	9 086	1 246
Germany	35 727	34 661	1 066

Islamic Development Bank	1 626	633	993
Slovak Republic	2 983	2 109	874
UNICEF	12 435	11 658	777
EU Institutions	15 773	15 069	704
Saudi Arabia	1 608	1 311	297
Australia	8 636	8 341	295
Italy	2 487	2 208	279
Korea	1 480	1 354	126
Ireland	1 167	1 148	19
Norway	6 979	6 963	16
UNDP	1 779	1 763	16
Spain	12	0	12
International Labour Organisation	10	3	7
UN Capital Development Fund	63	60	3
France	2 090	2 089	1
Gates Foundation	9 828	9 827	1
International Development Association	1	0	1

Source: OECD Creditor Reporting System (April 2026 extract); IATI Bulk Data Service, snapshot of 19 May 2026.

Annex C. The CRS agency to IATI publisher crosswalk

The crosswalk has 63 confirmed publisher-to-agency pairs covering 60 distinct CRS agencies across 22 providers. Each pair records the layer it rests on: L1, a DAC-coded reference resolved directly; or L2, a hand-confirmed reference with no DAC code. The crosswalk is maintained as a reference dataset and is also issued as a machine-readable addendum [DCD/DAC/STAT(2026)28/ADD]. Table C.2 lists every pair and Table C.3 the publishers left unmatched.

Only 3 of the 63 pairs have names that are identical in the two systems (Table C.1), which is why the crosswalk is anchored in codes and not names.

Table C.1. How the names of confirmed matches differ

Type of difference	Pairs	Example (CRS name / IATI publisher name)
Subset / extension	38	International Development Research Centre / Canada - International Development Research Centre/Centre de recherches pour le développement international
Variant wording	19	Directorate General for Co-operation and Development / Belgian Development Cooperation
Identical	3	European Investment Bank / European Investment Bank
Acronym / rename	2	Australian Government / Australia - Department of Foreign Affairs and Trade
Identical once normalised	1	Ministry of Foreign Affairs of the Netherlands / Netherlands - Ministry of Foreign Affairs

Source: OECD Creditor Reporting System (April 2026 extract); IATI Bulk Data Service, snapshot of 19 May 2026.

Table C.2. Confirmed CRS agency to IATI publisher pairs

Provider	CRS agency	IATI organisation reference	IATI publisher name	Layer	Basis for the match
Australia	Australian Government	AU-5	Australia - Department of Foreign Affairs and Trade	L2 curated reference	DFAT, reported in the CRS as 'Australian Government'

Belgium	Directorate General for Co-operation and Development	XM-DAC-2-10	Belgian Development Cooperation	L1 DAC-coded reference	reference encodes DAC donor 2 and agency 10
Canada	International Development Research Centre	XM-DAC-301-2	Canada - International Development Research Centre/Centre de recherches pour le développement international	L1 DAC-coded reference	reference encodes DAC donor 301 and agency 2
Canada	Global Affairs Canada	CA-3	Canada - Global Affairs Canada Affaires mondiales Canada	L2 curated reference	Global Affairs Canada; still publishes under its former name DFATD
Denmark	Ministry of Foreign Affairs	XM-DAC-3-1	Denmark - Ministry of Foreign Affairs, Danida	L1 DAC-coded reference	reference encodes DAC donor 3 and agency 1
EU Institutions	European Commission	XI-IATI-EC_NEAR	European Commission - Neighbourhood and Enlargement Negotiations	L2 curated reference	DG NEAR -> CRS 'European Commission'
EU Institutions	European Commission	XI-IATI-EC_INTPA	European Commission - International Partnerships	L2 curated reference	DG INTPA -> CRS 'European Commission'
EU Institutions	European Commission	XI-IATI-EC_ECHO	European Commission - Humanitarian Aid & Civil Protection	L2 curated reference	DG ECHO -> CRS 'European Commission'
EU Institutions	European Commission	XI-IATI-EC_FPI	European Commission - Service for Foreign Policy Instruments	L2 curated reference	FPI -> CRS 'European Commission'
EU Institutions	European Investment Bank	XM-DAC-918-3	European Investment Bank	L1 DAC-coded reference	reference encodes DAC donor 918 and agency 3
Finland	Ministry of Foreign Affairs	FI-3	Finland - Ministry for Foreign Affairs	L2 curated reference	Finland MFA
France	French Development Agency	FR-3	Agence Française de Développement	L2 curated reference	AFD = CRS 'French Development Agency'
France	Ministry of Foreign Affairs	FR-6	France - Ministry for Europe and Foreign Affairs	L2 curated reference	MEAE = CRS France 'Ministry of Foreign Affairs'
Germany	Federal Ministry for Economic Cooperation and Development	DE-1	Germany - Ministry for Economic Cooperation and Development	L2 curated reference	BMZ, registered under Germany's own registry prefix
Germany	Federal Foreign Office	XM-DAC-5-7	Germany - Federal Foreign Office	L1 DAC-coded reference	reference encodes DAC donor 5 and agency 7
Germany	Federal Ministry for Economic Affairs and Climate Action	XI-IATI-IKI	International Climate Initiative (IKI) / BMUKN	L2 curated reference	International Climate Initiative; administered by BMWK (CRS Germany/62) over most of 2019-2024, moved to BMUKN in 2025
Ireland	Department of Foreign Affairs	XM-DAC-21-1	Ireland - Department of Foreign Affairs	L1 DAC-coded reference	reference encodes DAC donor 21 and agency 1
Italy	Agenzia italiana per la cooperazione allo sviluppo	XM-DAC-6-4	AICS - Agenzia Italiana per la Cooperazione allo Sviluppo / Italian Agency for Cooperation and Development	L1 DAC-coded reference	reference encodes DAC donor 6 and agency 4
Japan	Japanese International Co-operation Agency	XM-DAC-701-8	Japan International Cooperation Agency (JICA)	L1 DAC-coded reference	reference encodes DAC donor 701 and agency 8
Netherlands	Ministry of Foreign Affairs of the Netherlands	XM-DAC-7	Netherlands - Ministry of Foreign Affairs	L1 DAC-coded reference + curated agency	reference encodes DAC donor 7; agency resolved from the curated map: Netherlands Ministry of Foreign Affairs (no agency segment in the reference)
New Zealand	Ministry of Foreign Affairs and Trade	NZ-1	New Zealand - Ministry of Foreign Affairs and Trade - New Zealand Aid Programme	L2 curated reference	MFAT
Norway	Norwegian Agency for Development Co-operation	NO-BRC-971277882	Norad - Norwegian Agency for Development Cooperation	L2 curated reference	Norad
Saudi Arabia	King Salman Humanitarian Aid and Relief Center	XM-OCHA-HPC6770	King Salman Humanitarian Aid and Relief Centre	L2 curated reference	KSrelief = CRS 'King Salman Humanitarian Aid and Relief Center'

Slovak Republic	Ministry of Foreign and European Affairs (MZVaEZ)	XM-DAC-69-1	Ministry of Foreign and European Affairs of the Slovak Republic	L1 DAC-coded reference	reference encodes DAC donor 69 and agency 1
Slovenia	Ministry of Foreign and European Affairs	XM-DAC-61-2	Slovenia - Ministry of Foreign Affairs	L1 DAC-coded reference	reference encodes DAC donor 61 and agency 2
Spain	Spanish Agency for International Development Co-operation	XM-DAC-50-21	Spanish Agency for International Development Cooperation (AECID)	L1 DAC-coded reference	reference encodes DAC donor 50 and agency 21
Sweden	Swedish International Development Authority	SE-0	Sweden, through Swedish International Development Cooperation Agency (Sida)	L2 curated reference	Sida = CRS Sweden/6 'Swedish International Development Authority'
Sweden	Swedish Civil Contingencies Agency	SE-ON-202100-5984	Swedish Civil Defence and Resilience Agency	L2 curated reference	Swedish Civil Defence and Resilience Agency, renamed from Swedish Civil Contingencies Agency (MSB)
Switzerland	Swiss Agency for Development and Co-operation	CH-4	Switzerland - Swiss Agency for Development and Cooperation (SDC)	L2 curated reference	Swiss Agency for Development and Co-operation
United Kingdom	British International Investment	GB-COH-03877777	British International Investment plc	L2 curated reference	British International Investment plc (ex-CDC)
United Kingdom	Home Office	GB-GOV-6	UK - Home Office	L2 curated reference	Home Office
United Kingdom	Department for Environment Food and Rural Affairs	GB-GOV-7	UK - Department for Environment, Food and Rural Affairs	L2 curated reference	Defra
United Kingdom	Ministry of Defence	GB-GOV-8	UK - Ministry of Defence	L2 curated reference	Ministry of Defence
United Kingdom	Department for Work and Pensions	GB-GOV-9	UK - Department for Work and Pensions	L2 curated reference	Department for Work and Pensions
United Kingdom	Department of Health and Social Care	GB-GOV-10	UK - Department of Health and Social Care (DHSC)	L2 curated reference	Department of Health and Social Care
United Kingdom	Department for Culture, Media and Sports	GB-GOV-12	UK - Department for Digital, Culture, Media and Sport	L2 curated reference	DCMS
United Kingdom	HM Revenue and Customs	GB-GOV-11	HM Revenue and Customs	L2 curated reference	HM Revenue and Customs
United Kingdom	Department for Business, Energy and Industrial Strategy	GB-GOV-13	UK - Department for Business, Energy and Industrial Strategy (BEIS)	L2 curated reference	BEIS
United Kingdom	Foreign, Commonwealth and Development Office	GB-GOV-1	UK - Foreign, Commonwealth and Development Office	L2 curated reference	FCDO; CRS 1 is its predecessor DFID (closed 2020)
United Kingdom	Scottish Government	GB-GOV-21	UK - Scottish Government	L2 curated reference	Scottish Government
United Kingdom	Department for Education	GB-GOV-14	UK - Department for Education	L2 curated reference	Department for Education
United Kingdom	Department for Levelling Up, Housing and Communities	GB-GOV-27	Ministry for Housing Communities and Local Government	L2 curated reference	MHCLG, renamed from Dept for Levelling Up, Housing & Communities
United States	Agency for International Development	US-GOV-1	United States Agency for International Development (USAID)	L2 curated reference	USAID
United States	Department of Agriculture	US-GOV-2	United States Department of Agriculture	L2 curated reference	Department of Agriculture
United States	Department of the Treasury	US-GOV-6	United States Department of the Treasury	L2 curated reference	Department of the Treasury
United States	Department of Defense	US-GOV-7	United States Department of Defense	L2 curated reference	Department of Defense
United States	Department of the Interior	US-GOV-9	United States Department of Interior	L2 curated reference	Department of the Interior

United States	Peace Corps	US-GOV-10	Peace Corp	L2 curated reference	Peace Corps
United States	State Department	US-GOV-11	United States Department of State	L2 curated reference	Department of State = CRS 'State Department'
United States	Trade and Development Agency	US-GOV-12	United States Trade and Development Agency	L2 curated reference	Trade and Development Agency
United States	African Development Foundation	US-GOV-13	United States African Development Foundation	L2 curated reference	African Development Foundation
United States	Department of Health and Human Services	US-GOV-14	United States Health and Human Services	L2 curated reference	Health and Human Services
United States	Department of Justice	US-GOV-15	United States Department of Justice	L2 curated reference	Department of Justice
United States	Department of Commerce	US-GOV-16	United States Department of Commerce	L2 curated reference	Department of Commerce
United States	Department of Labor	US-GOV-17	United States Department of Labor	L2 curated reference	Department of Labor
United States	Millennium Challenge Corporation	US-GOV-18	Millennium Challenge Corporation	L2 curated reference	Millennium Challenge Corporation
United States	Department of Homeland Security	US-GOV-19	United States Department of Homeland Security	L2 curated reference	Department of Homeland Security
United States	Department of Energy	US-GOV-20	United States Department of Energy	L2 curated reference	Department of Energy
United States	Inter-American Development Foundation	US-GOV-21	Inter-American Foundation	L2 curated reference	Inter-American Foundation = CRS 'Inter-American Development Foundation'
United States	Federal Trade Commission	US-GOV-23	United States Federal Trade Commission	L2 curated reference	Federal Trade Commission
United States	Department of Transportation	US-GOV-26	United States Department of Transportation	L2 curated reference	Department of Transportation
United States	Environmental Protection Agency	US-GOV-32	United States Environmental Protection Agency	L2 curated reference	Environmental Protection Agency
United States	International Development Finance Corporation	US-GOV-22	United States International Development Finance Corporation	L2 curated reference	DFC; CRS 22 is its predecessor OPIC, DFC is CRS 34

Source: OECD Creditor Reporting System (April 2026 extract); IATI Bulk Data Service, snapshot of 19 May 2026.

Table C.3. Publishers not matched to a CRS agency

IATI organisation reference	Publisher name	Reason	IATI activities
XM-OCHA-CBPF	OCHA Country Based Pooled Funds	OCHA Country Based Pooled Funds - not a CRS reporter	17 347
XI-IATI-WBTF	World Bank Trust Funds	World Bank Trust Funds - separate publication; no CRS reporter of its own	6 533
NL-KVK-27378529	Netherlands Enterprise Agency (RVO)	RVO - implementing agency for the Netherlands MFA	6 265
XM-DAC-47066	International Organization for Migration (IOM)	IOM - not a CRS reporter	5 181
BE-BCE_KBO-0264814354	Enabel - Belgian agency for international cooperation	Enabel - implementing agency	1 331
41AAA	United Nations Office for Project Services (UNOPS)	UNOPS - not a CRS reporter	1 150
GB-GOV-26	UK - Department of Science, Innovation and Technology	UK DSIT - created 2023, no CRS agency yet	1 070
XM-DAC-47058	International IDEA	International IDEA - not a CRS reporter	878
XM-DAC-21016	International Committee of the Red Cross (ICRC)	ICRC - not a CRS reporter	531
GB-CHC-209131	British Council	British Council - implementing body	98

XM-DAC-41127	United Nations Office for the Coordination of Humanitarian Affairs (OCHA)	OCHA - not a CRS reporter (CERF reports separately)	50
XM-DAC-43000	International Monetary Fund	IMF - the CRS reporter is the IMF Concessional Trust Funds, a different entity	42
GB-GOV-25	UK Department for Energy, Security and Net Zero	UK DESNZ - created 2023, no CRS agency yet	33
GB-GOV-2	HM Treasury	HM Treasury - no CRS agency	7
GB-GOV-24	Office for National Statistics	ONS - no CRS agency	2
GB-GOV-15	Department for International Trade	UK DIT - merged into DBT, no CRS agency	1

Source: OECD Creditor Reporting System (April 2026 extract); IATI Bulk Data Service, snapshot of 19 May 2026.

Annex D. CRS agencies with no IATI publisher of their own

Table D.1 lists the agencies of the five providers examined in detail that report to the CRS but have no matching IATI publisher. The last two columns matter most. An agency that stopped reporting years ago is part of institutional history, not a gap in IATI coverage. An agency still reporting in 2024 with material disbursements may be a real gap, depending on whether another body publishes its activities. Table D.2 shows this coverage by agency.

KfW shows why the coverage by agency matters. It is Germany's largest channel, still reporting in 2024 with USD 27.6 billion of gross disbursements over 2019–2024, and it does not publish IATI data of its own. Its portfolio funded by the development ministry (BMZ) is nonetheless in IATI, within BMZ's publication. In the snapshot used here, 3 986 of the 34 308 activities BMZ publishes name KfW as extending organisation under the DAC-coded reference XM-DAC-5-2, which resolves to KfW's CRS agency code. Because links are made within the provider, 932 of the 2 335 CRS activities KfW reported in Germany's publication period (39.9 per cent) link to BMZ-published activities through the project number, and the linked records account for USD 12.1 billion of the USD 27.6 billion (43.9 per cent). As the IATI Secretariat pointed out, KfW is therefore a question of how agencies are attributed, not an absence from IATI. The reasons for Germany's CRS coverage of 45.8 per cent lie elsewhere: the Federal Foreign Office, whose own publisher links 17.4 per cent of its 36 208 CRS activities, and agencies with no counterpart in the IATI data, chiefly the Federal Ministry of Education and Research, DEG and the federal states (Table D.2). Sweden shows the same pattern as KfW. Activities published by Sida link to CRS records reported by the Ministry of Foreign Affairs (18.5 per cent of its CRS activities) and Swedfund (66.1 per cent). Denmark's "Danish International Development Agency", by contrast, last reported in 2010, and its successor, the Ministry of Foreign Affairs, is matched.

Table D.1. CRS agencies with no IATI publisher of their own, providers examined in detail

Provider	CRS agency	Last CRS reporting year	Gross disbursement 2019-2024 (USD million)	Still reporting in 2024
Denmark	Investment Fund For Developing Countries	2024	975.8	yes
Denmark	Ministry for Immigration, Integration and Housing	2023	801.0	no
Denmark	Other ministries	2024	162.3	yes
Denmark	Danish International Development Agency	2010	0.0	no
Denmark	Miscellaneous	2024	0.0	yes
Germany	KfW Bankengruppe (KfW banking group)	2024	27 588.9	yes
Germany	Miscellaneous	2024	26 747.6	yes
Germany	Federal States and Local Governments	2024	11 534.9	yes
Germany	Deutsche Investitions- und Entwicklungsgesellschaft mbH (German Investment and Development Company)	2024	10 234.3	yes
Germany	Federal Ministry of Finance	2024	5 321.2	yes
Germany	Federal Ministry of Health	2024	2 726.9	yes

Germany	Federal Ministry of Education and Research	2024	2 002.3	yes
Germany	Federal Ministry for the Environment, Nature Conservation, Nuclear Safety and Consumer Protection	2024	1 945.9	yes
Germany	Federal Government Commissioner for Culture and the Media	2024	1 331.1	yes
Germany	Federal Ministry of Food and Agriculture	2024	212.6	yes
Germany	Federal Ministry of the Interior and Community	2024	177.0	yes
Germany	Land North Rhine-Westphalia	2024	80.9	yes
Germany	Free State of Bavaria	2024	79.3	yes
Germany	Free and Hanseatic City of Hamburg	2024	65.1	yes
Germany	Federal Ministry of Justice	2024	44.4	yes
Germany	Land Baden-Württemberg	2024	38.6	yes
Germany	Land Hesse	2024	32.7	yes
Germany	Federal Ministry of Defence	2024	22.1	yes
Germany	Land Berlin	2024	17.9	yes
Germany	Federal Ministry for Digital and Transport	2024	14.1	yes
Germany	Land Rhineland-Palatinate	2024	12.3	yes
Germany	Federal Ministry for Family Affairs, Senior Citizens, Women and Youth	2024	11.8	yes
Germany	Land Schleswig-Holstein	2024	10.8	yes
Germany	Federal Ministry of Labour and Social Affairs	2024	10.4	yes
Germany	Land Lower-Saxony	2024	7.5	yes
Germany	Free State of Saxony	2024	7.2	yes
Germany	German Bundestag	2024	5.0	yes
Germany	Free Hanseatic City of Bremen	2024	4.8	yes
Germany	Land Mecklenburg-Western Pomerania	2024	4.3	yes
Germany	Land Brandenburg	2024	3.1	yes
Germany	Free State of Thuringia	2024	2.3	yes
Germany	Land Saxony-Anhalt	2024	2.1	yes
Germany	Land Saarland	2024	1.7	yes
Germany	Federal Institutions	2003	0.0	no
Germany	Deutscher Entwicklungsdienst	2003	0.0	no
Germany	Federal Ministries	2013	0.0	no
Germany	Foundations/Societies/Misc. (non federal)	2003	0.0	no
Germany	Euler Hermes Aktiengesellschaft	2024	0.0	yes
Germany	Deutsche Gesellschaft für Internationale Zusammenarbeit (GIZ) GmbH	2006	0.0	no
Netherlands	Miscellaneous	2020	130.3	no
Netherlands	Dutch Good Growth Fund – Financing Local SMEs	2024	88.2	yes
Netherlands	MASSIF	2024	81.6	yes
Netherlands	Dutch Good Growth Fund – Investing Dutch entrepreneurs	2024	42.2	yes
Netherlands	Building Prospects	2024	34.5	yes
Netherlands	Dutch Fund for Climate and Development	2024	25.2	yes
Netherlands	Access to Energy Fund	2024	9.5	yes
Netherlands	NG	2010	0.0	no
Netherlands	NLD Gov. through NLD Inv Bank for Developing Countries	2013	0.0	no
Netherlands	FMO	1993	0.0	no
Netherlands	NCM Credit Management Worldwide	2024	0.0	yes
Sweden	Ministry of Foreign Affairs	2024	3 355.6	yes
Sweden	SwedFund	2024	674.9	yes
Sweden	Folke Bernadotte Academy	2024	210.1	yes
Sweden	Swedish Institute	2024	164.9	yes
Sweden	The Swedish Research Council	2024	106.1	yes
Sweden	Swedish Police Authority	2024	96.0	yes
Sweden	Swedish Council for Higher Education	2024	31.6	yes

Sweden	Swedish National Audit Office	2024	28.6	yes
Sweden	Swedish Prison and Probation Service	2024	21.4	yes
Sweden	The Nordic Africa Institute	2024	19.4	yes
Sweden	National Board of Trade	2024	16.8	yes
Sweden	Swedish Radiation Safety Authority	2024	10.3	yes
Sweden	Miscellaneous	2024	5.8	yes
Sweden	Swedish National Courts Administration	2024	4.5	yes
Sweden	Swedish Prosecution Authority	2024	2.5	yes
Sweden	Swedish Migration Agency	2024	2.1	yes
Sweden	Swedish Consumer Agency	2024	1.7	yes
Sweden	Psychological Defence Agency	2024	0.1	yes
Sweden	SIDA	1995	0.0	no
Sweden	SG	1975	0.0	no
Sweden	SAREC	1980	0.0	no
Sweden	BITS	1995	0.0	no
Sweden	Ministry of the Environment	2018	0.0	no
Sweden	Swedish National Debt Office	2014	0.0	no
Sweden	Swedish Export Credits Guarantee Board	2011	0.0	no
Switzerland	State Secretariat for Migration	2024	4 897.9	yes
Switzerland	State Secretariat for Economic Affairs	2024	2 273.3	yes
Switzerland	Federal Department of Foreign Affairs	2024	1 108.5	yes
Switzerland	Swiss Investment Fund for Emerging Markets	2024	518.7	yes
Switzerland	Cantons and municipalities	2024	463.4	yes
Switzerland	Federal Administration (various departments)	2024	125.9	yes
Switzerland	Federal Department for Defence, Civil Protection and Sports	2024	26.1	yes
Switzerland	Federal Office for the Environment	2024	25.8	yes
Switzerland	Miscellaneous	2023	1.6	no
Switzerland	State Secretariat for Education, Research and Innovation	2009	0.0	no

Note: agencies appear as named in the CRS agency register. "SIDA" (agency code 1, last reported in 1995) is a legacy code, distinct from the Swedish International Development Authority (agency code 6), which is matched in Table C.2.

Source: OECD Creditor Reporting System (April 2026 extract); IATI Bulk Data Service, snapshot of 19 May 2026.

Table D.2. CRS coverage by agency, providers examined in detail

Agencies with at least 1 000 CRS activities in the provider's publication period, USD 1 billion of gross disbursements in 2019–2024, or 100 linked CRS activities.

Provider	CRS agency	IATI publisher of its own	CRS activities in publication period	Linked to an IATI activity	% of CRS activities covered	Gross disbursement 2019-2024 (USD million)	% of disbursement on linked activities
Denmark	Ministry of Foreign Affairs	yes	10 138	6 861	67.7%	11 034.5	76.2%
Germany	Federal Ministry for Economic Cooperation and Development	yes	78 598	65 995	84.0%	59 724.8	73.5%
Germany	Federal Foreign Office	yes	36 208	6 292	17.4%	24 762.0	39.9%
Germany	Federal Ministry of Education and Research	no	14 237	0	0.0%	2 002.3	0.0%
Germany	Deutsche Investitions- und Entwicklungsgesellschaft mbH (German Investment and Development Company)	no	5 035	0	0.0%	10 234.3	0.0%
Germany	Federal Ministry for the Environment, Nature Conservation, Nuclear Safety and Consumer Protection	no	4 077	54	1.3%	1 945.9	0.0%
Germany	Federal States and Local Governments	no	2 637	0	0.0%	11 534.9	0.0%
Germany	KfW Bankengruppe (KfW banking group)	no	2 335	932	39.9%	27 588.9	43.9%

Germany	Free State of Bavaria	no	2 276	0	0.0%	79.3	0.0%
Germany	Federal Ministries	no	1 551	2	0.1%	0.0	
Germany	Land North Rhine-Westphalia	no	1 490	0	0.0%	80.9	0.0%
Germany	Federal Ministry of Food and Agriculture	no	1 214	0	0.0%	212.6	0.0%
Germany	Federal Ministry of the Interior and Community	no	1 064	0	0.0%	177.0	0.0%
Germany	Land Baden-Württemberg	no	1 027	2	0.2%	38.6	2.8%
Germany	Land Hesse	no	1 021	1	0.1%	32.7	2.1%
Germany	Federal Ministry of Finance	no	1 010	264	26.1%	5 321.2	3.3%
Germany	Federal Ministry for Economic Affairs and Climate Action	yes	786	0	0.0%	2 530.0	0.0%
Germany	Federal Ministry of Health	no	413	0	0.0%	2 726.9	0.0%
Germany	Federal Government Commissioner for Culture and the Media	no	354	0	0.0%	1 331.1	0.0%
Germany	Miscellaneous	no	10	0	0.0%	26 747.6	0.0%
Netherlands	Ministry of Foreign Affairs of the Netherlands	yes	9 237	9 101	98.5%	25 586.1	68.3%
Netherlands	NCM Credit Management Worldwide	no	1 137	0	0.0%	0.0	
Sweden	Swedish International Development Authority	yes	29 485	1 084	3.7%	16 917.1	2.3%
Sweden	Swedish Institute	no	4 073	0	0.0%	164.9	0.0%
Sweden	Ministry of Foreign Affairs	no	2 375	440	18.5%	3 355.6	27.2%
Sweden	The Swedish Research Council	no	1 184	0	0.0%	106.1	0.0%
Sweden	SwedFund	no	378	250	66.1%	674.9	97.7%
Switzerland	Swiss Agency for Development and Co-operation	yes	38 066	10 468	27.5%	10 965.6	57.5%
Switzerland	Cantons and municipalities	no	16 194	0	0.0%	463.4	0.0%
Switzerland	Federal Department of Foreign Affairs	no	7 438	0	0.0%	1 108.5	0.0%
Switzerland	State Secretariat for Economic Affairs	no	3 684	0	0.0%	2 273.3	0.0%
Switzerland	Federal Administration (various departments)	no	1 351	0	0.0%	125.9	0.0%
Switzerland	State Secretariat for Migration	no	527	0	0.0%	4 897.9	0.0%

Note: CRS activities are counted within each provider's IATI publication period and are linked when at least one of their records links to an IATI activity under the headline measure. Links are made within the provider, so an agency with no publisher of its own is covered where another publisher reports its activities: KfW through the development ministry, the Swedish Ministry of Foreign Affairs and Swedfund through Sida. Source: OECD Creditor Reporting System (April 2026 extract); IATI Bulk Data Service, snapshot of 19 May 2026.

Annex E. Supporting detail on the providers examined

This annex gives the detail behind Sections 5 to 7: the scorecard for the five providers examined (Table E.1), policy markers (Table E.2), descriptions and readability (Table E.3), publication recency and the document check (Tables E.4 and E.5), the financial comparison by year (Table E.6) and forward-looking information (Tables E.7 to E.9).

E.1 Scorecard

Table E.4. Linkage in detail, five providers

Each provider is measured from the year it first published IATI data to 2024

Provider	First published	Publication period	IATI activities published	in publication period	Linked on a published	Linked (headline)	% of IATI activities in	CRS activities in publication period	CRS linked	% of CRS covered
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					cross- reference		period linked			
Denmark	2014	2014-2024	20 817	18 792	12 241	12 241	65.1%	10 955	6 863	62.6%
Germany	2013	2013-2024	42 848	41 381	25 016	34 661	83.8%	160 582	73 480	45.8%
Netherlands	2011	2011-2024	11 298	10 393	9 081	9 086	87.4%	10 649	9 101	85.5%
Sweden	2014	2014-2024	134 973	47 736	0	1 888	4.0%	38 873	2 070	5.3%
Switzerland	2013	2013-2024	22 096	22 096	15 000	15 000	67.9%	68 058	10 468	15.4%

Note: the difference between the two IATI columns is back-published history, meaning activities that had finished before their publisher began publishing IATI data.

Source: OECD Creditor Reporting System (April 2026 extract); IATI Bulk Data Service, snapshot of 19 May 2026.

E.2 Policy markers

Policy markers are one of the few substantive fields both systems carry, so they serve as a consistency check more than as a source of new information. The two systems rank the markers in broadly the same order and at broadly comparable levels, with the CRS tagging somewhat more completely. That is to be expected, since marker reporting is mandatory in the CRS under the Reporting Directives and optional in IATI (Table E.2 and Figure E.1).

Table E.2. Policy markers on linked activities

Share of linked activities on which the marker is targeted, significant or principal

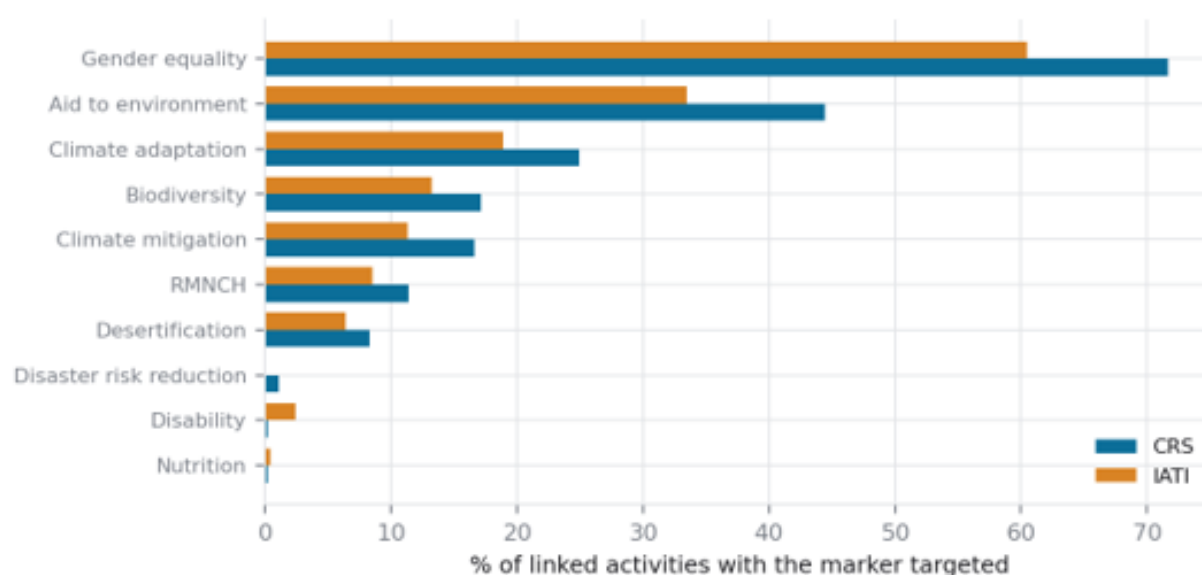
Marker	Denmark, CRS	Denmark, IATI	Germany, CRS	Germany, IATI	Netherlands, CRS	Netherlands, IATI
Aid to environment	25.1%	17.5%	44.4%	33.5%	7.5%	7.4%
Biodiversity	7.3%	4.3%	17.1%	13.2%	4.0%	0.0%
Climate adaptation	17.5%	7.9%	24.9%	18.9%	14.4%	10.7%
Climate mitigation	15.0%	9.0%	16.6%	11.3%	6.9%	5.8%
Desertification	4.3%	2.6%	8.3%	6.4%	1.1%	1.2%
Disability	1.1%	2.2%	0.2%	2.4%	0.0%	0.0%
Disaster risk reduction	2.8%	1.6%	1.1%	0.0%	1.3%	0.0%
Gender equality	38.2%	23.0%	71.7%	60.5%	47.1%	43.0%
Nutrition	2.7%	0.7%	0.2%	0.4%	0.2%	0.0%
RMNCH	5.5%	6.6%	11.4%	8.5%	13.0%	17.6%

Note: The trade development marker is not shown: it was discontinued in the CRS in 2021.

Source: OECD Creditor Reporting System (April 2026 extract); IATI Bulk Data Service, snapshot of 19 May 2026.

Figure E.1. Policy markers, a field both systems carry (Germany)

Share of linked activities with each marker targeted



Source: OECD Creditor Reporting System (April 2026 extract); IATI Bulk Data Service, snapshot of 19 May 2026.

E.3 Descriptive content and readability

On the same linked projects, neither system has consistently fuller descriptions; it depends on the provider. Readability scores are low in both, below the 30–50 band, because these are acronym-dense texts written for specialists. Where IATI adds to the description, it is through a fuller narrative for some providers and, above all, through the documents it links to (Table E.3 and Figure E.2).

Table E.3. Description length and readability on the same linked projects

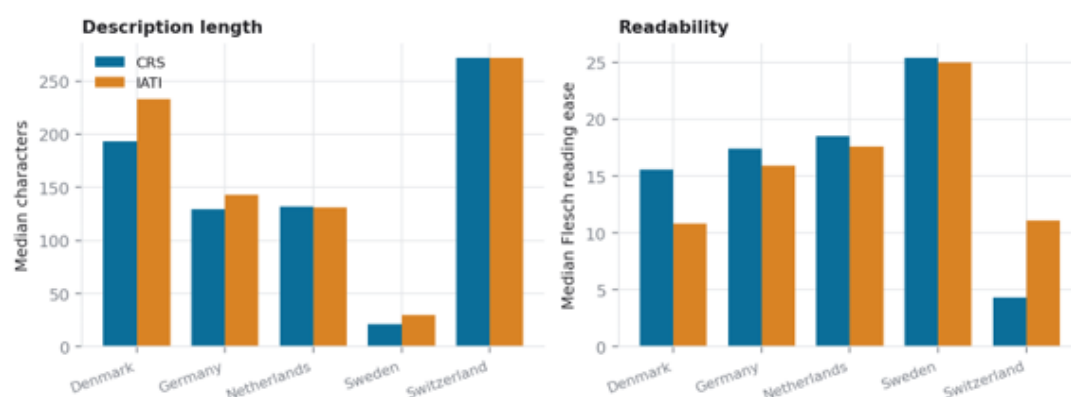
Flesch reading ease: higher is easier, 30-50 is difficult and below 30 very difficult

Provider	Linked compared pairs	CRS characters median	IATI characters median	CRS Flesch median	IATI Flesch median
Denmark	22 921	193	233	15.6	10.8
Germany	49 045	129	143	17.4	15.9
Netherlands	4 055	132	131	18.5	17.6
Sweden	2 708	21	30	25.4	25.0
Switzerland	16 844	272	272	4.3	11.1

Source: OECD Creditor Reporting System (April 2026 extract); IATI Bulk Data Service, snapshot of 19 May 2026.

Figure E.2. Descriptive content is provider-specific

Median description length and readability on the same linked projects



Source: OECD Creditor Reporting System (April 2026 extract); IATI Bulk Data Service, snapshot of 19 May 2026.

E.4 Timeliness and document liveness

Timeliness is measured as how recently records were updated before the snapshot date. The latest project start date is not used, because it is a planned date and says nothing about how promptly data are published (Table E.4).

Table E.4. Publication recency

Provider	CRS latest reporting year	Most recent IATI update	Median IATI activity last updated	Linked activities updated after the CRS closed
Denmark	2024	2026-05-19	2026-05-19	12 241 of 12 241
Germany	2024	2026-03-27	2026-03-27	29 578 of 34 661
Netherlands	2024	2026-04-07	2026-04-07	9 081 of 9 086
Sweden	2024	2026-05-19	2026-05-19	1 888 of 1 888
Switzerland	2024	2025-12-31	2024-04-04	4 012 of 15 000

Source: OECD Creditor Reporting System (April 2026 extract); IATI Bulk Data Service, snapshot of 19 May 2026.

Document links were checked live. Requests were sent one at a time with a delay, because a first pass with concurrent requests found only about half of Germany's links accessible. Almost all of those failures were the document server limiting the number of requests, not missing files. Results are reported in three groups so that refusals by the server are shown separately and not counted as dead links.

Table E.5. Are the linked documents still accessible?

Provider	URLs checked	Alive	Dead	Inconclusive	Alive as a share of conclusive checks	Note
Denmark	0	0	0	0		no documents attached to linked activities
Germany	250	250	0	0	100.0%	
Netherlands	250	248	2	0	99.2%	
Sweden	26	17	3	6	85.0%	only 26 distinct document URLs on linked activities
Switzerland	0	0	0	0		no documents attached to linked activities

Note: live HEAD then GET check, sequential, run on the snapshot of 19 May 2026

Source: OECD Creditor Reporting System (April 2026 extract); IATI Bulk Data Service, snapshot of 19 May 2026.

E.5 Financial comparison, year by year

Table E.6. Disbursements on the same linked projects, by year

Provider	Year	CRS gross disbursement	IATI disbursements	IATI disbursements and expenditure	IATI / CRS	including expenditure
Denmark	2019	1 322	1 844	1 844	1.40	1.40
Denmark	2020	1 111	1 760	1 760	1.58	1.58
Denmark	2021	1 437	2 046	2 047	1.42	1.42
Denmark	2022	1 257	1 626	1 627	1.29	1.29
Denmark	2023	1 623	1 887	1 887	1.16	1.16
Denmark	2024	1 658	1 898	1 899	1.14	1.15
Germany	2019	10 823	5 948	9 624	0.55	0.89
Germany	2020	12 430	6 713	10 141	0.54	0.82
Germany	2021	12 927	8 330	12 179	0.64	0.94
Germany	2022	13 959	6 798	11 880	0.49	0.85
Germany	2023	9 584	5 113	10 293	0.53	1.07
Germany	2024	6 322	6 171	11 838	0.98	1.87
Netherlands	2019	2 425	2 618	2 618	1.08	1.08
Netherlands	2020	2 692	2 867	2 869	1.07	1.07
Netherlands	2021	2 863	3 027	3 030	1.06	1.06
Netherlands	2022	2 978	3 069	3 070	1.03	1.03
Netherlands	2023	3 244	3 438	3 438	1.06	1.06
Netherlands	2024	3 281	3 490	3 490	1.06	1.06
Sweden	2019	302	101	166	0.33	0.55
Sweden	2020	355	137	204	0.39	0.57
Sweden	2021	414	57	127	0.14	0.31
Sweden	2022	427	127	190	0.30	0.44
Sweden	2023	328	333	396	1.01	1.21
Sweden	2024	303	345	410	1.14	1.35
Switzerland	2019	273	..	..	..	..
Switzerland	2020	484	..	..	..	..
Switzerland	2021	769	..	..	..	..
Switzerland	2022	1 503	1 508	1 508	1.00	1.00
Switzerland	2023	1 713	2 486	2 486	1.45	1.45
Switzerland	2024	1 562	1 713	1 713	1.10	1.10

Note: not available; IATI carries no transactions on Switzerland's linked activities before 2022

Source: OECD Creditor Reporting System (April 2026 extract); IATI Bulk Data Service, snapshot of 19 May 2026

E.6 Forward budgets

Table E.7. Linked activities publishing a budget period starting in each year

Budget period starting	Linked IATI activities
2025	21 345
2026	17 962
2027	4 722
2028	1 810
2029	479
2030	190

2031	74
2032	40

Note: where an activity publishes both an original and a revised budget for the same period, only the revision is counted.
Source: OECD Creditor Reporting System (April 2026 extract); IATI Bulk Data Service, snapshot of 19 May 2026.

Table E.8. Forward-budget coverage by provider

Provider	Budget year	Linked activities	With a dated budget	Share
Denmark	2025	12 241	923	7.5%
Germany	2025	34 661	930	2.7%
Netherlands	2025	9 086	1 675	18.4%
Sweden	2025	1 888	74	3.9%
Denmark	2026	12 241	436	3.6%
Germany	2026	34 661	2 334	6.7%
Netherlands	2026	9 086	1 675	18.4%
Sweden	2026	1 888	71	3.8%

Source: OECD Creditor Reporting System (April 2026 extract); IATI Bulk Data Service, snapshot of 19 May 2026

Table E.9. Forward-looking information on linked activities, all providers

Provider	Linked IATI activities	CRS activities linked	With a budget period starting in 2025	%	With a budget period starting in 2025 or later	%	With a planned end date after 2024	%
Germany	34 661	73 480	930	2.7%	2 556	7.4%	6 184	17.8%
EU Institutions	15 069	15 445	4 638	30.8%	8 387	55.7%	9 967	66.1%
Switzerland	15 000	10 468	0	0.0%	0	0.0%	6 781	45.2%
Denmark	12 241	6 863	923	7.5%	1 014	8.3%	2 311	18.9%
UNICEF	11 658	88 216	2 974	25.5%	3 014	25.9%	2 860	24.5%
Gates Foundation	9 827	19 082	2 196	22.3%	2 566	26.1%	4 914	50.0%
Netherlands	9 086	9 101	1 675	18.4%	1 676	18.4%	1 168	12.9%
Australia	8 341	30 338	363	4.4%	363	4.4%	892	10.7%
Norway	6 963	6 964	1 746	25.1%	1 774	25.5%	2 186	31.4%
Canada	6 597	33 102	1 283	19.4%	1 290	19.6%	1 710	25.9%
United Kingdom	5 025	7 213	1 627	32.4%	1 683	33.5%	1 968	39.2%
Finland	4 121	2 903	546	13.2%	547	13.3%	417	10.1%
Italy	2 208	2 079	0	0.0%	0	0.0%	459	20.8%
Slovak Republic	2 109	2 109	0	0.0%	0	0.0%	0	0.0%
France	2 089	2 399	1 082	51.8%	1 155	55.3%	1 162	55.6%
Sweden	1 888	2 070	74	3.9%	95	5.0%	576	30.5%
Central Emergency Response Fund	1 820	1 820	0	0.0%	0	0.0%	0	0.0%
UNDP	1 763	2 785	863	49.0%	1 015	57.6%	1 516	86.0%
Korea	1 354	1 413	0	0.0%	1 354	100.0%	1 170	86.4%
Saudi Arabia	1 311	1 312	0	0.0%	0	0.0%	76	5.8%
Ireland	1 148	2 356	3	0.3%	6	0.5%	6	0.5%
New Zealand	842	957	0	0.0%	169	20.1%	567	67.3%
WFP	643	1 780	389	60.5%	406	63.1%	320	49.8%
Islamic Development Bank	633	6 295	0	0.0%	0	0.0%	239	37.8%
Belgium	424	1 398	0	0.0%	164	38.7%	255	60.1%
IFAD	322	2 550	0	0.0%	0	0.0%	217	67.4%
Global Green Growth Institute	181	292	0	0.0%	0	0.0%	40	22.1%

WTO - International Trade Centre	64	319	33	51.6%	33	51.6%	34	53.1%
UN Capital Development Fund	60	191	0	0.0%	0	0.0%	43	71.7%
International Labour Organisation	3	7	0	0.0%	0	0.0%	0	0.0%
Global Fund	2	8	0	0.0%	0	0.0%	0	0.0%
Inter-American Development Bank	1	1	0	0.0%	0	0.0%	1	100.0%
All providers	157 454	335 316	21 345	13.6%	29 267	18.6%	48 039	30.5%

Note: forward-looking information is published on IATI activities, so the shares are of linked IATI activities. One IATI activity can link to several CRS activities and the reverse, which is why the first two columns differ. Providers with no linked activity are omitted. Korea's publisher attaches one budget period, for 2026, to every activity, including 179 activities that had ended by 2024 (all with a zero value), so its 100 per cent reflects that convention rather than forward budgeting.

Source: OECD Creditor Reporting System (April 2026 extract); IATI Bulk Data Service, snapshot of 19 May 2026

Annex F. Three projects, as each system holds them

For one project per linking mechanism, this annex looks up the CRS record and the linked IATI activity from scratch and shows every field each system carries.

Table F.1. The three worked examples, field by field

Field	Germany	Netherlands	Denmark
Project title (CRS)	Community-Driven Rural Development	Job Booster SEC Burkina Faso	Environmental Support Programme, Phase 3 (ESP3)
IATI activity identifier	DE-1-202121077	XM-DAC-7-PPR-4000003894	XM-DAC-3-1-204597-26294
CRS identification number published in IATI		2 020 000 098	2 012 020 002
Project number published in IATI	202121077	4000003894	104.INDONESIEN.1.MFS.5;104INDONESIEN1MFS5
CRS identification numbers reached	1	1	14
Link route	project_number	crs_id, project_number	crs_id, project_number
Link evidence	activity-identifier tail, published cross-reference	activity-identifier fragment, published cross-reference	published cross-reference
Recipient	South Sudan	Burkina Faso	Indonesia
Purpose code	43 040	11 330	41 010
CRS reporting years	2022-2024	2020-2024	2019-2024
CRS rows	3	4	18
CRS disbursement (USD)	11 086 502	4 557 287	2 238 910
IATI commitment (USD)	50 468 333	4 638 494	10 337 729
IATI disbursement (USD)	0	4 549 432	8 375 022
IATI expenditure (USD)	15 014 716	0	0
Document links	16	6	0
Results	0	0	31
Indicators	0	0	31
Transactions	6	7	731
Geocoded locations	1	11	0
Budget periods	6	15	33
Budget periods after 2024	3	0	0

Source: OECD Creditor Reporting System (April 2026 extract); IATI Bulk Data Service, snapshot of 19 May 2026

The full narrative output for each project follows. It is the text the Secretariat's Project Finder routine produces from the two records combined.

Germany: Community-Driven Rural Development

CRS record: reporter Germany, agency Federal Ministry for Economic Cooperation and Development; recipient South Sudan; purpose "Rural development" (43040); reported 2022-2024 in 3 row(s) totalling \$11,086,502 gross disbursement.

CRS narrative: Institutional, technical, and human resource requirements for risk-informed, socioeconomic development of rural communities are improved.

Linked to IATI activity DE-1-202121077 through the project number 202121077 (activity-identifier tail, published cross-reference); the link reaches 1 CRS activity record(s).

IATI activity: commitment \$50,468,333; disbursement \$0; expenditure \$15,014,716; active 2022-04-01 to 2029-03-31.

IATI adds 16 document links (9 distinct), 0 results (0 indicators), 6 transactions, 1 geocoded locations, 6 budget periods - none of which the CRS carries.

IATI narrative: Context:

In South Sudan, around two thirds of the population are affected by food insecurity. Most people depend on agriculture and livestock farming for their livelihoods. However, due to violent conflicts and the effects of climate change, only a small amount of land is used for agriculture. In addition, refugee movements are reducing social cohesion. There is often a lack of training and further education on climate-adapted agricultural production.

Local administrations are frequently unable to cope with the challenges in terms of personnel, organisation and institutions.

Objective:

Rural communities contribute independently to expanding and diversifying climate-adapted agriculture that contributes to food security. To do this, they use participatory development planning and take disaster risks into account.

Approach:

The project promotes the development and expansion of high-yield, agroecological and climate-adapted agriculture in order to improve living conditions and prospects. It operates in three fields of action:

1. Participatory community development planning

The project advises regional administrations and civil society actors on planning and implementing measures that are conflict and gender sensitive, risk-informed and participatory. This enables the communities to strengthen their social cohesion and climate resilience. The project also processes lessons learned on policy advice for future use.

2. Expanding expertise in agriculture

The project improves access to means of production, markets and services for smallholder farmers and other agricultural organisations. It particularly supports women and young adults in rural areas.

3. Managing natural resources and taking disaster risks into account

The project strengthens communities' ability to identify and map disaster risks, including climate risks such as drought. It then draws up action plans for prevention and mitigation measures.

Supporting documents: "Community-Driven Rural Development" (A02, https://projectdata.giz.de/projektdaten/projects.action?request_locale=en_GB&pn=202121077); "Community-Driven Rural Development" (A08, https://projectdata.giz.de/projektdaten/projects.action?request_locale=en_GB&pn=202121077); "Community-Driven Rural Development" (A11, https://projectdata.giz.de/projektdaten/projects.action?request_locale=en_GB&pn=202121077); "Community-Driven Rural Development" (A10, https://www.giz.de/en/workingwithgiz/bidding_procurement.html); "Community-Driven Rural Development" (A11, https://www.giz.de/en/workingwithgiz/awarded_contracts.html); "Gemeindebasierte ländliche Entwicklung" (A12, https://www.giz.de/projektdaten/projects.action?request_locale=de_DE&pn=202121077); "This project was not evaluated." (A07, <https://www.bmz.de/resource/blob/194630/bmz193-strategiepapier-evaluierung-en.pdf>); "Leitlinien für die bilaterale Finanzielle und Technische Zusammenarbeit mit Kooperationspartnern der deutschen Entwicklungszusammenarbeit" (A04, <https://www.bmz.de/resource/blob/85392/fz-tz-leitlinien.pdf>).

Named locations: Juba (4.85165, 31.58247).

Forward budget periods beyond the CRS frontier: 2025-01-01 to 2025-12-31: \$8,087,766; 2026-01-01 to 2026-12-31: \$8,087,766; 2027-01-01 to 2029-03-31: \$18,169,776.

Netherlands: Job Booster SEC Burkina Faso

CRS record: reporter Netherlands, agency Ministry of Foreign Affairs of the Netherlands; recipient Burkina Faso; purpose "Vocational training" (11330); reported 2020-2024 in 4 row(s) totalling \$4,557,287 gross disbursement.

CRS narrative: Self-)employment and employ ability brokering, linking private sector actors (job demand), with quality A/TVET providers (training) and youth (job supply), A/ TVET quality improvement, strengthening the enabling environment for employment and employ ability of youth

Linked to IATI activity XM-DAC-7-PPR-4000003894 through the CRS identification number 2020000098 and the project number 4000003894 (activity-identifier fragment, published cross-reference); the link reaches 1 CRS activity record(s).

IATI activity: commitment \$4,638,494; disbursement \$4,549,432; active 2020-07-30 to 2023-12-31.

IATI adds 6 document links (3 distinct), 0 results (0 indicators), 7 transactions, 11 geocoded locations, 15 budget periods - none of which the CRS carries.

IATI narrative: Self-)employment and employ ability brokering, linking private sector actors (job demand), with quality A/TVET providers (training) and youth (job supply); A/ TVET quality improvement; strengthening the enabling environment for employment and employ ability of youth

Supporting documents: "Activity web page for IATI activity XM-DAC-7-PPR-4000003894" (A12, <https://www.nlontwikkelingssamenwerking.nl/#/activities/XM-DAC-7-PPR-4000003894>); "Mid-term evaluation Report- Project Job Booster SEC" (B09, <https://www.government.nl/documents/reports/2022/11/30/mid-term-evaluation-report--project-job-booster-sec>); "Activity-appraisal-document_4000003894_NL.pdf" (A08, <https://static.rijksoverheid.nl/bz/bestanden/activity-appraisal-document-4000003894.pdf>); "Activity-appraisal-document_4000003894_NL.pdf" (A02, <https://static.rijksoverheid.nl/bz/bestanden/activity-appraisal-document-4000003894.pdf>); "Activity-appraisal-document_4000003894_NL.pdf" (A03, <https://static.rijksoverheid.nl/bz/bestanden/activity-appraisal-document-4000003894.pdf>); "Activity-appraisal-document_4000003894_NL.pdf" (A05, <https://static.rijksoverheid.nl/bz/bestanden/activity-appraisal-document-4000003894.pdf>).

Named locations: Province du Yagha (13.41667, 0.58333); Province de la Komandjoari (12.66667, 0.66667); Province de la Kompienga (11.41667, 0.91667); Gnagna Province (12.9188, 0.0392); Province du Seno (13.964, 0.012); Province du Sanmatenga (13.25, -1.08333); Province du Gourma (12.08333, 0.5); Province de l'Oudalan (14.66667, -0.33333); Province du Soum (14.33333, -1.25); Province du Namentenga (13.25, -0.5); Province du Bam (13.46667, -1.58333).

Denmark: Environmental Support Programme, Phase 3 (ESP3)

CRS record: reporter Denmark, agency Ministry of Foreign Affairs; recipient Indonesia; purpose "Environmental policy and administrative management" (41010); reported 2019-2024 in 18 row(s) totalling \$2,238,910 gross disbursement.

CRS narrative: Miljøprogram i Indonesien, fase III

Linked to IATI activity XM-DAC-3-1-204597-26294 through the CRS identification number 2012020002 and the project number 104.INDONESIEN.1.MFS.5, 104INDONESIEN1MFS5 (published cross-reference); the link reaches 14 CRS activity record(s).

IATI activity: commitment \$10,337,729; disbursement \$8,375,022; active 2012-12-17 to 2026-07-31.

IATI adds 0 documents, 31 results (31 indicators), 731 transactions, 0 geocoded locations, 33 budget periods - none of which the CRS carries.

IATI narrative: Environmental Support Programme to improve environmental policy and administrative management

Annex G. Sources, scope and reproducibility

IATI: the IATI Bulk Data Service (<https://bulk-data.iatistandard.org/>), snapshot index created 19 May 2026. All 1 840 publishers with at least one activity were parsed from the XML in full. IATI is a live data stream, so extracting it on a later date will give different totals, and the snapshot date is part of every figure in this note. Publishers host their own files and update them continuously, so the data behind any figure may have changed since the snapshot, and an individual dataset can occasionally be unavailable at the moment of extraction. This is a property of the design of a distributed standard, not a defect.

CRS: the CRS microdata from OECD Data Explorer, April 2026 extract, covering reporting years 1973 to 2024. Content comparisons use 2019–2024, and coverage shares use each publisher's own publication period, as described in Annex A. In this extract gross disbursement amounts are expressed in USD millions.

Population: the IATI denominator throughout is activities published by an organisation attributable to a CRS reporter, within that organisation's own IATI publication period. Organisations with no CRS counterpart are excluded, as they could not have been linked.

Reproducibility: the analysis is reproducible from the source data. Seven executed notebooks accompany this note, covering scope and sources, publisher attribution, the agency crosswalk, the handshake and its precision, coverage and publication periods, the deep dive and the financial comparison, and forward-looking data and document liveness. Every table and figure here is produced by that code.