

## The OECD's Creditor Reporting System (CRS) and the Development Cooperation Directorate (DAC)



**What is the CRS?** The Creditor Reporting System contains statistics on individual aid activities. The system - in existence since 1967 - covers the activities of most of the OECD's Development Assistance Committee (DAC) members well as those of multilateral development banks and some UN agencies, and is expanding to include non-DAC emerging donors.

The objective is to provide a set of data that enables analysis on aid flows, their purposes and targeted policies priorities. The aim is to avoid a proliferation of parallel international reporting systems.

ADAM uses this data to calculate development assistance spending trends and marry them up to the priorities of FAO member countries.

**What the database contains:** DAC Members' reporting to the CRS covers their bilateral ODA only. Their multilateral aid is excluded and is reported as multilateral contribution by the corresponding agency. Financing of specific projects executed by multilateral institutions ("non-core funding", also called "extra-budgetary funding") is classified as bilateral.

Data on aid activities financed from multilateral institutions' regular budgets are included in the database to the extent possible to improve the system's capacity for sectoral and geographical analysis. Data are collected directly from the agencies concerned. This reporting takes place on a voluntary basis but is highly valued by DAC Members. The CRS excludes private grants (bilateral aid administered by non-governmental organisations on behalf of the official sector is included) from DAC Member countries and aid from non-DAC bilateral donors. CRS data may be aggregated to yield totals or sub-totals which correspond, for example, to data on official loans collected by the World Bank in the Debtor Reporting System (DRS).

(Reporting agencies using internal purpose classifications are invited to work with the Secretariat to establish correspondence tables between their own systems and the CRS, so as to allow automated reporting)

The chart below shows the basic structure of the DAC codification system:

	DESCRIPTION
110	EDUCATION
120	HEALTH
130	POPULATION POLICIES/ PROGRAMMES AND REPRODUCTIVE HEALTH
140	WATER AND SANITATION
150	GOVERNMENT AND CIVIL SOCIETY
160	OTHER SOCIAL INFRASTRUCTURE AND SERVICES
210	TRANSPORT AND STORAGE
220	COMMUNICATIONS
230	ENERGY GENERATION AND SUPPLY
240	BANKING AND FINANCIAL SERVICES
250	BUSINESS AND OTHER SERVICES
311	AGRICULTURE
312	FORESTRY
313	FISHING
321	INDUSTRY
322	MINERAL RESOURCES AND MINING
323	CONSTRUCTION
331	TRADE POLICY AND REGULATIONS AND TRADE-RELATED ADJUSTMENT
332	TOURISM
400	MULTISECTOR/CROSS-CUTTING
600	ACTION RELATING TO DEBT
910	ADMINISTRATIVE COSTS OF DONORS
930	REFUGEES IN DONOR COUNTRIES



This chart details the FAO-related DAC codes which ADAM uses to make its calculations:

DAC CODE	DESCRIPTION	CLARIFICATION	RELATED OR
<b>311</b>	<b>AGRICULTURE</b>		
<b>31110</b>	<b>Agricultural policy and administrative management</b>	Agricultural sector policy, planning and programmes; aid to agricultural ministries; institution capacity building and advice; unspecified agriculture.	<b>A 01, H 04, L 02</b>
<b>31120</b>	<b>Agricultural development</b>	Integrated projects; farm development.	<b>G 01</b>
<b>31130</b>	<b>Agricultural land resources</b>	Including soil degradation control; soil improvement; drainage of water logged areas; soil desalination; agricultural land surveys; land reclamation; erosion control, desertification control.	<b>F 01</b>
<b>31140</b>	<b>Agricultural water resources</b>	Irrigation, reservoirs, hydraulic structures, ground water exploitation for agricultural use.	<b>F 02</b>
<b>31150</b>	<b>Agricultural inputs</b>	Supply of seeds, fertilizers, agricultural machinery/equipment.	<b>L 01, L 03</b>
<b>31161</b>	<b>Food crop production</b>	Including grains (wheat, rice, barley, maize, rye, oats, millet, sorghum); horticulture; vegetables; fruit and berries; other annual and perennial crops. [Use code 32161 for agro-industries.]	<b>A 01</b>
<b>31162</b>	<b>Industrial crops/export crops</b>	Including sugar; coffee, cocoa, tea; oil seeds, nuts, kernels; fibre crops; tobacco; rubber. [Use code 32161 for agro-industries.]	<b>A 01, G 04</b>
<b>31163</b>	<b>Livestock</b>	Animal husbandry; animal feed aid.	<b>B 01, B 04</b>
<b>31164</b>	<b>Agrarian reform</b>	Including agricultural sector adjustment.	<b>L 01</b>
<b>31165</b>	<b>Agricultural alternative development</b>	Projects to reduce illicit drug cultivation through other agricultural marketing and production opportunities (see code 43050 for non-agricultural alternative development).	<b>No OR assigned</b>
<b>31166</b>	<b>Agricultural extension</b>	Non-formal training in agriculture.	<b>G 01</b>
<b>31181</b>	<b>Agricultural education/training</b>		<b>G 01</b>
<b>31182</b>	<b>Agricultural research</b>	Plant breeding, physiology, genetic resources, ecology, taxonomy, disease control, agricultural bio-technology; including livestock research (animal health, breeding and genetics, nutrition, physiology).	<b>A 04</b>
<b>31191</b>	<b>Agricultural services</b>	Marketing policies & organisation; storage and transportation, creation of strategic reserves.	<b>G 01, L 01</b>
<b>31192</b>	<b>Plant and post-harvest protection and pest control</b>	Including integrated plant protection, biological plant protection activities, supply and management of agrochemicals, supply of pesticides, plant protection policy and legislation.	<b>A 02, A 03</b>
<b>31193</b>	<b>Agricultural financial services</b>	Financial intermediaries for the agricultural sector including credit schemes; crop insurance.	<b>G 03</b>
<b>31194</b>	<b>Agricultural co-operatives</b>	Including farmers' organisations.	<b>G 01</b>

31195	<b>Livestock/veterinary services</b>	Animal health and management, genetic resources, feed resources.	<b>B 02, B 03</b>
312	<b>FORESTRY</b>		
31210	<b>Forestry policy and administrative management</b>	Forestry sector policy, planning and programmes; institution capacity building and advice; forest surveys; unspecified forestry and agro-forestry activities.	<b>E 01, E 02, E 03</b>
31220	<b>Forestry development</b>	Afforestation for industrial and rural consumption; exploitation and utilisation; erosion control, desertification control;	<b>E 04, E 05</b>
31261	<b>Fuelwood/charcoal</b>	Forestry development whose primary purpose is production of fuelwood and charcoal.	<b>No OR assigned</b>
31281	<b>Forestry education/training</b>		<b>No OR assigned</b>
31282	<b>Forestry research</b>	Including artificial regeneration, genetic improvement, production methods, fertilizer, harvesting.	<b>No OR assigned</b>
31291	<b>Forestry services</b>		<b>No OR assigned</b>
313	<b>FISHING</b>		
31310	<b>Fishing policy and administrative management</b>	Fishing sector policy, planning and programmes; institution capacity building and advice; ocean and coastal fishing; marine and freshwater fish surveys and prospecting; fishing boats/equipment; unspecified fishing activities.	<b>C 01, C 02, C 05</b>
31320	<b>Fishery development</b>	Exploitation and utilisation of fisheries; fish stock protection; aquaculture; integrated fishery projects.	<b>C 03, C 04</b>
31381	<b>Fishery education/training</b>		<b>No OR assigned</b>
31382	<b>Fishery research</b>	Pilot fish culture; marine/freshwater biological research.	<b>C 03</b>
31391	<b>Fishery services</b>	Fishing harbours; fish markets; fishery transport and cold storage.	<b>C 06</b>
32161	<b>Agro-industries</b>	Staple food processing, dairy products, slaughter houses and equipment, meat and fish processing and preserving, oils/fats, sugar refineries, beverages/tobacco, animal feeds production.	<b>G 03</b>
33110	<b>Trade policy and administrative management</b>	Trade policy and planning; support to ministries and departments responsible for trade policy; trade-related legislation and regulatory reforms; policy analysis and implementation of multilateral trade agreements e.g. technical barriers to trade and sanitary and phytosanitary measures (TBT/SPS) mainstreaming trade in national development strategies (e.g. poverty reduction strategy papers); wholesale/retail trade; unspecified trade and trade promotion activities.	<b>G 04</b>
41010	<b>Environmental policy and administrative management</b>	Environmental policy, laws, regulations and economic instruments; administrative institutions and practices; environmental and land use planning and decision-making procedures; seminars, meetings; miscellaneous conservation and protection measures not specified below.	<b>F 04, F 05, F 06</b>
41020	<b>Biosphere protection</b>	Air pollution control, ozone layer preservation; marine pollution control.	<b>F 05</b>
41030	<b>Bio-diversity</b>	Including natural reserves and actions in the surrounding areas; other measures to protect endangered or vulnerable species and their habitats (e.g. wetlands preservation).	<b>F 03</b>
41082	<b>Environmental research</b>	Including establishment of databases, inventories/accounts of physical and natural resources; environmental profiles and impact studies if not sector specific.	<b>F 06</b>
430	<b>OTHER MULTISECTOR</b>		

43040	<b>Rural development</b>	Integrated rural development projects; e.g. regional development planning; promotion of decentralised and multi-sectoral competence for planning, co-ordination and management; implementation of regional development and measures (including natural reserve management); land management; land use planning; land settlement and resettlement activities.	<b>G 02</b>
520	<b>DEVELOPMENTAL FOOD AID/SECURITY</b>		
52010	<b>Food aid/Food security</b>	Supply of edible human food under national or international programmes including transport costs; cash payments made for food supplies; project food aid and food aid for market sales when benefiting sector not specified; excluding emergency food aid.	<b>H 01, H 02</b>
700	<b>HUMANITARIAN AID</b>	Within the overall definition of ODA, humanitarian aid is assistance designed to save lives, alleviate suffering and maintain and protect human dignity during and in the aftermath of emergencies. To be classified as humanitarian, aid should be consistent with the humanitarian principles of humanity, impartiality, neutrality and independence.	
72040	<b>Emergency food aid</b>	Food aid normally for general free distribution or special supplementary feeding programmes; short-term relief to targeted population groups affected by emergency situations. Excludes non-emergency food security assistance programmes/food aid	<b>I 02</b>
73010	<b>Reconstruction relief and rehabilitation</b>	Short-term reconstruction work after emergency or conflict limited to restoring pre-existing infrastructure; social and economic rehabilitation in the aftermath of emergencies to facilitate transition and enable populations to return to their previous livelihood or develop a new livelihood in the wake of an emergency situation	<b>I 03</b>
74010	<b>Disaster prevention and preparedness</b>	Disaster risk reduction activities (e.g. developing knowledge, natural risks cartography, legal norms for construction); early warning systems; emergency contingency stocks and contingency planning including preparations for forced displacement.	<b>I 01</b>
12240	<b>Basic Nutrition</b>	Direct feeding programmes (maternal feeding, breastfeeding and weaning foods, child feeding, school feeding); determination of micro-nutrient deficiencies; provision of vitamin A, iodine, iron etc.; monitoring of nutritional status; nutrition and food hygiene education; household food security.	<b>D 01, D 02, D 03, D 04, H 03</b>
14010	<b>Water sector policy and administrative management</b>	Water sector policy and governance, including legislation, regulation, planning and management as well as transboundary management of water; institutional capacity development; activities supporting the Integrated Water Resource Management approach.	<b>F 02</b>
14015	<b>Water resources conservation (including data collection)</b>	Collection and usage of quantitative and qualitative data on water resources; creation and sharing of water knowledge; conservation and rehabilitation of inland surface waters (rivers, lakes etc.), ground water and coastal waters; prevention of water contamination.	<b>F 02</b>
14040	<b>River basins' development</b>	Infrastructure focused integrated river basin projects and related institutional activities; river flow control; dams and reservoirs	<b>F 02</b>
15160	<b>Human Rights</b>	Measures to support specialised official human rights institutions and mechanisms at universal, regional, national and local levels in their statutory roles to promote and protect civil and political, economic, social and cultural rights as defined in international conventions and covenants; translation of international human rights commitments into national legislation; reporting and follow-up; human rights dialogue.	<b>H 02</b>
15170	<b>Women's equality institutions</b>	Support for institutions and organisations (governmental and non-governmental) working for gender equality and women's empowerment.	<b>K 01, K 02, K 03, K 04</b>
16062	<b>Statistical Capacity Building</b>	Both in national statistical offices and any other government ministries.	<b>H 04</b>
25 010	<b>Business support services and institutions</b>	Support to trade and business associations, chambers of commerce; legal and regulatory reform aimed at improving business and investment climate; private sector institution capacity building and advice; trade information; public-private sector networking including trade fairs; e commerce.	<b>L 03</b>

## The Data in More Detail



Budget related information are reported in different ways, the two main categories are committed and disbursed amount.

Commitment data are sufficient for most sectoral and geographical analysis of aid undertaken from a donor perspective. Commitments measure donors' intentions and thereby permit monitoring the targeting of resources to specific purposes and recipient countries. Commitments fluctuate as aid policies change, reflecting donors' responses to political upheavals or international recommendations in the field of development co-operation.

Disbursement data show the realisation of donors' intentions and the implementation of policies, allowing donors' actual performance to be assessed. In general, disbursement data better describe aid flows from a recipient's point of view.

Geographical target area and channel of delivery help to identify a specific activity in the recipient country. (For example, a UNICEF project financed by donor X is generally known in the field as a "UNICEF project" rather a "project by donor X"). The expected starting and completion dates allow identification of activities being implemented at any point of time.

(Knowing the channel of delivery enables a distinction to be made between aid delivered directly by the donor and aid channelled through a multilateral organisation)

Some activities benefit several recipient countries. Regional projects and programmes are reported under the most specific available "regional/multi-country" category (e.g. South of Sahara regional/multi-country for a regional project in West Africa). The category "bilateral, unallocated" is used if an activity benefits several regions.

The coverage of the CRS data for a specific recipient or sector varies according to the donors and types of assistance involved.

Only loans with a grant element above 25 per cent are ODA eligible. In addition, an ODA loan has to be "concessional in character". This means that its interest rate must be below the prevailing market rate. The grant element reflects the financial terms of a transaction: interest rate, maturity (interval to final repayment) and grace period (interval to first repayment of capital). It is a measure of the concessionality (softness) of a loan. It is calculated as the difference between the face value of a loan and the discounted present value of the service payments the borrower will make over the lifetime of the loan, expressed as a percentage of the face value.





## Glossary

**Official Development Assistance (ODA)** is defined as those resources to developing countries (and multilateral institutions) provided by official agencies, including state and local governments, or by their executive agencies, each transaction of which meets the following tests:

- 1) It is administered with the promotion of the economic development and welfare of developing countries as its main objective, and
- 2) It is concessional in character and contains a grant element of at least 25 per cent.

**Other official flows (OOF)** are defined as transactions by the official sector with countries on the DAC List of ODA Recipients which do not meet the conditions for eligibility as official development assistance, either because they are not primarily aimed at development, or because they have a grant element of less than 25%. The main classes of transactions included are official export credits, official sector equity and portfolio investment, and debt reorganisation undertaken by the official sector at non-concessional terms (irrespective of the nature or the identity of the original creditor).

### Type of transactions

**Bilateral** transactions are those undertaken by a donor country directly with a developing country. They also include transactions with national or international non-governmental organisations active in development and other internal development-related transactions such as interest subsidies, spending on promotion of development awareness, debt reorganisation and administrative costs.

**Multilateral** contributions are those made to a recipient institution which:

- 1) conducts all or part of its activities in favour of development;
- 2) is an international agency, institution or organisation whose members are governments, or a fund managed autonomously by such an agency; and
- 3) pools contributions so that they lose their identity and become an integral part of its financial assets. If, however, the donor effectively controls the disposal of the funds by specifying the recipient or other aspects of the disbursement (e.g. purpose, terms, total amount, reuse of any repayments), then the contribution should be classified as bilateral and allocated to the appropriate recipient country.

### Type of amount

**A commitment** is a firm written obligation by a government or official agency, backed by the appropriation or availability of the necessary funds, to provide resources of a specified amount under specified financial terms and conditions and for specified purposes for the benefit of the recipient country.

**A disbursement** is the placement of resources at the disposal of a recipient country or agency, or in the case of internal development-related expenditures, the outlay of funds by the official sector.

### Type of flow (budget type)

**Grants** are transfers in cash or in kind for which no legal debt is incurred by the recipient. For DAC/CRS reporting purposes, it also includes debt forgiveness, which does not entail new transfers; support to non-governmental organisations; and certain costs incurred in the implementation of aid programmes.

**Grant-like flows** comprise a) loans for which the service payments are to be made into an account in the borrowing country and used in the borrowing country for its own benefit<sup>6</sup>, and b) provision of commodities for sale in the recipient's currency the proceeds of which are used in the recipient country for its own benefit.

**Loans** are transfers for which the recipient incurs a legal debt and repayment is required in convertible currencies or in kind. This includes any loans repayable in the borrower's currency where the lender intends to repatriate the repayments or to use them in the borrowing country for the lender's benefit.

**Equity investment** comprises direct financing of enterprises in a developing country which does not (as opposed to direct investment<sup>7</sup>) imply a lasting interest in the enterprise.

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### Type of flow (tying status)

**Tied aid credits** (tied and partially untied loans and grants and associated financing) are subject to disciplines concerning their concessionality levels<sup>5</sup>, recipient countries and developmental relevance. These disciplines are designed to ensure that aid is not used for commercially viable projects and that recipient countries receive good value for money.

**Untied aid** is defined as loans and grants whose proceeds are fully and freely available to finance procurement from all OECD countries and substantially all developing countries.

**Partially untied aid** is defined as loans and grants which are tied, contractually or in effect, to procurement of goods and services from a restricted number of countries which must include substantially all developing countries and can include the donor country.



## The List of the CRS variables

OECD collects a huge amount of information about projects, many of those are not relevant (we think) for our purpose, the below table contains the information that we classify as relevant.

CRS Dataset (suggested)
Project title
Purpose
Short description (72 character max description)
Year
Initial report (or not)
Expected start date
Completion date
Donor name
Agency name (government entity financing the activity from its own budget)
Channel name (implementing agency)
Channel type (type of channel)
Recipient country
Country income type
Flow name
ODA Grants
ODA Grant-Like
ODA Loans
Other Official Flows (non Export Credit)
Equity Investment
Bilateral/Multilateral
Commitments
current USD millions
constant 2008 USD millions
Disbursement
current USD millions

constant 2008 USD millions
Untied aid
current USD millions
constant 2008 USD millions
Partially untied aid
current USD millions
constant 2008 USD millions
Tied aid
current USD millions
constant 2008 USD millions
Sector (DAC/CRS)
Aid type (to be investigated)

