

ONE

BETTER AID SCORECARDS

M E T H O D O L O G Y

2020

ONE's Better Aid Scorecards evaluate the world's largest bilateral donors (plus the European Institutions) based on how much aid they give and on how well they spend it. Scores for each country are assessed according to seven indicators across three main pillars – aid volume, aid targeting and aid quality. The data is for the latest year available, which differs across indicators.

PILLAR	INDICATOR	TARGET	
AID VOLUME	1.1	Total aid as a percentage of national income	0.7%
	2.1	Share of aid to least developed countries (LDCs)	50%
AID TARGETING	2.2	Share of aid to human capital (social sectors)	50%
	2.3	Share of aid that contributes to gender equality	85%
	2.1	'Core' aid	100%
AID QUALITY	2.2	Transparency	100%
	2.3	Alignment with partner country objectives	100%

HOW DOES ONE SCORE DONORS?

Donor performance is assessed using a **'distance to target' approach**, which looks at the distance travelled by a donor towards the different objectives. These distances are expressed as a percentage of the target already achieved (ranging from 0% to 100%). The targets for the different indicators come from international agreements or from existing and well recognised policy recommendations on these issues.

The scores for each pillar are an average of the scores for its individual indicators, which are all equally weighted. Since the financing pillar has only one indicator, the indicator and pillar score are the same. This means that for each pillar the score can be interpreted as the average distance travelled towards meeting financing, targeting or quality targets. An overall ranking of donors is shown, which is calculated by equally weighting *how much* donors spend (50% financing volume) and *how* they spend it (25% each for targeting and quality, i.e. 50%).

Much like other indices, this approach allows us to compare performance, produce scores based on the average distances to targets and provide an overall ranking of donors. Performance is not relative, however, so a donor's score does not depend on how its peers perform but purely on how far away it is from meeting the different targets.

To assist interpretation, we grade the scores achieved by donors for each pillar. This is done by converting their numerical scores for each pillar as follows:

90–100%	80–90%	70–80%	60–70%	50–60%	Under 50%
Excellent	Very Good	Good	Fair	Needs Improvement	Poor

WHY ARE SOME COUNTRIES THAT GIVE AID NOT INCLUDED?

The index assesses the 20 largest bilateral OECD Development Assistance Committee (DAC) donors, plus the European Institutions, and the rankings reflect how donors compare with one another based on their scores. For comparison, a total score for the performance of OECD DAC countries is provided for each of the indicators. However, nine DAC countries lack sufficient data coverage across all indicators to be included in individual scores; these countries are the Czech Republic, Greece, Hungary, Ireland, Luxembourg, Poland, Portugal, the Slovak Republic and Slovenia. For non-OECD DAC countries that provide aid, there is unfortunately insufficient comparable data at this time to include them in the index.

INDICATORS

1.1 TOTAL NET ODA AS A PERCENTAGE OF GNI

This indicator is designed to assess donors' efforts in aid financing by calculating the percentage of their gross national income (GNI) provided as official development assistance (ODA).

The target to provide 0.7% of GNI as ODA is the best known financial target for international aid. The target was first agreed in 1970 through a UN Resolution, and donors have repeatedly re-committed to achieving it since then.¹ It has recently been referenced in the Addis Ababa Action Agenda for financing the Sustainable Development Goals (SDGs), and the European Union Member States have committed to meeting the target in the timeframe of the SDGs.²

Other measures of 'donor effort' exist (e.g. ODA per capita), but ODA as a percentage of GNI remains the most widely recognised indicator. While it does not capture the overall contribution a donor is making to the total ODA provided to developing countries, it makes comparisons among donors fair and possible. Using the distance to target methodology also means that donors must be assessed against a target, which means that it is not possible to compare donors based on total ODA volume alone.

METHODOLOGY

The ODA/GNI ratio is calculated as follows:

$$\text{Total ODA/GNI}$$

The indicator scores are calculated by setting the target at 0.7% ODA/GNI. Any countries that exceed 0.7% are assigned a score of 100.

For the EU Institutions, the 0.7% target is adapted based on the current 20% share of collective European ODA that they spend.³ Based on this share and on the collective commitment of the EU Institutions and Member States to devote 0.7% of GNI to ODA by 2030, the target for the EU Institutions is set at 0.14% of total EU GNI, which is 20% of 0.7% of GNI.

SOURCES

This indicator uses data on total net ODA disbursements and donors' GNI from OECD DAC Table 1 ('Total Flows by Donor'). Starting with 2018 data, ODA figures calculated using the grant equivalent methodology are used.

The latest available data is used for this indicator. For the 2020 scorecards, this means preliminary 2019 figures (released in April 2020).

2.1 SHARE OF AID TO LEAST DEVELOPED COUNTRIES

This indicator is designed to evaluate ODA support to the countries most in need – the world's least developed countries (LDCs). By focusing on the share of ODA going to these countries, it assesses the degree to which donors are prioritising the countries facing the hardest development challenges.

The LDC category of countries is defined by the United Nations. They are countries with a low level of socio-economic development, characterised by weak human and institutional capacities, low and unequally distributed income and scarcity of financial resources.⁵ The current list of LDCs includes 47 countries, 33 of which are in Africa, 13 in Asia and the Pacific and one in Latin America.⁶

The target is set at 50% of total ODA provided to LDCs. Recognising the unique needs of LDCs, the Addis Ababa Action Agenda made special note of the declining share of aid to these countries, and commended donor countries committed to spending at least 50% of their aid on LDCs (such as Ireland and Belgium).⁷ An official UN target exists for aid to LDCs, set at 0.15–0.2% ODA/GNI;⁸ however, this does not sufficiently take into account how much overall aid a country is giving. If a country is meeting its commitment to give 0.7% ODA/GNI, then meeting the UN commitment of 0.2% ODA/GNI to LDCs would mean that less than 30% of total aid would go to the countries most in need.

METHODOLOGY

The share of aid to LDCs is calculated using bilateral and imputed multilateral aid:

$$\frac{(Total\ bilateral\ ODA\ to\ LDCs\ +\ total\ imputed\ multilateral\ ODA\ to\ LDCs)}{Total\ ODA\ to\ all\ developing\ countries}$$

When assessing the share of ODA provided to specific groups of countries (e.g. LDCs, low-income countries, fragile states, etc.) some methodologies focus on the share of 'country-allocable ODA'. Country-allocable ODA refers to the portion of ODA for which the recipient country is known. A portion of all donors' aid is reported as 'Developing Countries, Unspecified'. This is mainly due to types of aid that cannot be directly linked to a specific developing country (e.g. most in-donor costs) and aid that targets more than one region.

For the Better Aid Scorecards, ONE calculates the share out of total ODA (bilateral plus imputed multilateral), instead of total country-allocable ODA, given that:

- Donors provide different shares of their total ODA as 'unspecified'. Calculating the share out of total country-allocable aid would mean that donors' efforts to support LDCs would be assessed using different standards. Countries that provide less of their ODA inside their own borders, for example, would have to provide a larger share of their total ODA to LDCs in order to meet the target, compared with donors with high in-donor costs.
- Donors should improve their reporting and improve efforts to provide the most detailed data possible on recipient countries. In the past few years, the DAC has discussed proposals to allow multi-recipient reporting in order to reduce the amount of aid that is unallocable, though none of these proposals has been adopted.⁹ However, some DAC members use workarounds to the single country reporting logic of the Creditor Reporting System (CRS), such as breaking down regional projects over several CRS lines detailing the recipient country.
- The Better Aid Scorecards seek to encourage donors to minimise in-donor costs and other costs that cannot be directly linked to spending in recipient countries. Analysing country targeting out of total ODA contributes to that purpose.

SOURCES

This indicator uses data on bilateral and imputed multilateral aid disbursements from OECD DAC Table 2a ('Aid (ODA) disbursements to countries and regions').¹⁰ Figures are for the year n-2. For comparability with OECD DAC statistics, the analysis is based on the LDC list used in ODA statistics.

2.2 SHARE OF AID TO SOCIAL SECTORS

This indicator is designed to evaluate ODA support to health, education and social protection. By focusing on the share of ODA going to these sectors, it assesses the degree to which donors are prioritising investments in human capital. Human capital is a central driver of sustainable development and poverty reduction. Besides the important economic returns from these investments, better educated and healthier individuals are far more likely to realise their full potential.¹¹ Social protection – the set of policies and programmes designed to reduce and prevent poverty throughout people's lives – is equally important in achieving sustainable development.¹²

The target for this indicator is 50% of sector-allocable ODA spent on social sectors. This goal is based on the average share of government spending on these sectors by OECD countries.¹³

METHODOLOGY

The share of aid to social sectors is calculated using bilateral and imputed multilateral aid. Our methodology for this indicator focuses on sector-allocable ODA, given that only a portion of aid can be allocated to sectors.¹⁴ If total ODA were used instead, there would be an implicit (and likely incorrect) assumption that none of the aid unallocable by sector contributes to social sectors.

Imputed multilateral aid to sectors is not published by the OECD on a regular basis. In order to provide the most complete picture possible of donors' support to social sectors, we replicate the OECD methodology for calculating sectoral imputed multilateral aid.¹⁵ The OECD methodology involves two major steps:

- Each multilateral agency's flows to a given sector as a share of the agency's total aid (core resources only) are calculated, using a three-year average for data on outflows;
- The share obtained in step one for a given agency is applied to donors' contributions to the core resources of that agency. These steps are repeated for all relevant sectors, agencies and donors, and the resulting amounts represent the imputed flows from donors to a particular sector through multilateral agencies.

To assess how much ODA a given donor is providing to social sectors, the following DAC CRS purpose codes are used:

- Education: 11110 Education policy and administrative management; 11120 Education facilities and training; 11130 teacher training; 11182 Educational research; 11220 Primary education; 11230 Basic life skills for youth and adults; 11240 Early childhood education; 11250 School feeding; 11320 Secondary education; 11330 Vocational training; 11420 Higher education; 11430 Advanced technical and managerial training. Voluntary codes under the listed CRS codes are also included.
- Health: 12110 Health policy and administrative management; 12181 Medical education/training; 12182 Medical research; 12191 Medical services; 12220 Basic healthcare; 12230 Basic health infrastructure; 12240 Basic nutrition; 12250 Infectious disease control; 12261 Health education; 12262 Malaria control; 12263 Tuberculosis control; 12281 Health personnel development; 12310 NCDs control, general; 12320 Tobacco use control; 12330 Control of harmful use of alcohol and drugs; 12340 Promotion of mental health and well-being; 12350 Other prevention and treatment of NCDs; 12382 Research for prevention and control of NCDs; 13010 Population policy and administrative management; 13020 Reproductive healthcare; 13030 Family planning; 13040 STD control including HIV/AIDS; 13081 Personnel development for population and reproductive health.
- Social protection: 16010 Social/welfare services; 16050 Multi-sector aid for basic social services. Voluntary codes under the listed CRS codes are also included.

(Total bilateral ODA to social sectors + total imputed multilateral ODA to social sectors)

Total sector-allocable ODA to all developing countries

SOURCES

This indicator uses data from the OECD DAC CRS and ONE's analysis for sectoral imputed multilateral aid. Figures are for 2018.

2.3 SHARE OF AID THAT CONTRIBUTES TO GENDER EQUALITY

This indicator is designed to evaluate ODA support to gender equality. Focusing more aid on the needs of girls and women, and on achieving gender equality, is crucial in order to leave no one behind and to secure broader development gains for everyone. Achieving strong gender equality outcomes requires adequate, sustained financing.

The indicator's target is set at 85% of bilateral allocable ODA.¹⁶ This is based on the EU Gender Action Plan II,¹⁷ which sets a target for new programmes of 85% marked 'principal' or 'significant' by 2020. However, for the Scorecards this target focuses on flows as opposed to the number of projects.

METHODOLOGY

The share of aid that contributes to gender equality is calculated using the OECD gender policy markers. Following OECD guidance, a programme contributes to gender equality if, among its objectives, it is designed to advance gender equality and women's economic empowerment or to reduce discrimination and inequalities based on sex.¹⁸ There are three ways of classifying aid programmes screened against this marker:

- Significant (Score 1): Gender equality is an important and deliberate objective, but is not the principal reason for undertaking the project/programme (gender mainstreaming).
- Principal (Score 2): Gender equality is the main objective of the project/programme and is fundamental in its design and expected results. The project/programme would not have been undertaken without this gender equality objective (dedicated interventions).
- Not targeted (Score 0): The project has been screened but does not focus on gender equality.

The share of aid that contributes to gender equality is calculated as:

$$\frac{(Total\ ODA\ marked\ principal + total\ ODA\ marked\ significant)}{Total\ bilateral\ allocable\ ODA}$$

SOURCES

This indicator uses data on ODA disbursements from the OECD DAC CRS. For the 2020 Scorecards, 2018 figures are used (released in February 2020).

3.1 PERCENTAGE OF 'CORE' ODA

This indicator is designed to assess development efforts by focusing on ODA which can have the most impact on poverty reduction and excluding certain domestic expenditures for which that impact is much less clear. This indicator excludes types of flow that involve little or no fiscal effort and other items which ONE deems not to directly contribute to poverty reduction or welfare improvement in developing countries.¹⁹ Based on these criteria, this indicator excludes debt relief, imputed student costs and scholarships, and in-donor refugee costs.

Excluding these costs in our 'core' ODA concept does not imply a judgment on the overall utility of these flows. Indeed, many of these expenditures are useful and may even have strong humanitarian motivations. However, they do not represent funding that is benefiting poverty reduction in developing countries directly or that can be aligned with their priorities.

Debt relief refers to the reorganisation of debt which reduces its overall burden on developing countries. This can be achieved through means such as rescheduling, refinancing, debt forgiveness, conversion or buybacks.²⁰ Debt relief is certainly very useful in supporting countries at risk of, or facing, debt distress to manage and meet their debt obligations. However, these actions do not directly result in additional funds for development purposes, even though they mean less debt servicing expenditures for developing country governments. Additionally, the current methodology for counting debt relief in ODA statistics makes it possible (if not likely) to double-count the ODA flows provided.²¹

In-donor student costs are a combination of scholarships and imputed student costs. Scholarships can be extremely beneficial to students from developing countries. However, their potential development impact is often questioned,

given their high costs compared with the costs of teaching and training in developing countries or investments in educational systems in developing countries that could have a longer-term impact.²² Imputed student costs have a more questionable development motivation, as they are indirect costs calculated based on statistics about students from ODA-eligible countries in educational establishments in donor countries. Historically, it has been the view of the DAC Secretariat at the OECD that these costs should not be reportable as DAC flows.²³

In-donor refugee costs have a clear humanitarian motivation, but lack a similarly explicit development orientation. Donor countries should unquestionably spend the necessary funds for the sustenance of refugees in their territories. However, given that these expenses lack a clear link to the economic development and welfare of developing countries, they are excluded from our assessment of real development effort.

The target for this indicator is set at 100% of ODA as 'core' ODA to encourage donors to maximise their development efforts.

METHODOLOGY

'Core' ODA is calculated by subtracting various in-donor expenditures from total net ODA.

$$\frac{(Total\ net\ ODA - (SC+DR+IDRC))}{Total\ net\ ODA}$$

Where:

- SC = scholarships and student costs in donor country (1.A.5)
- DR = debt relief, total (1.A.6)
- IDRC = in-donor refugee costs (1.A.8.2).

The indicator scores are calculated by setting the target at 100% of ODA as 'core'.

SOURCES

This indicator uses data on total net ODA disbursements and in-donor expenditures from OECD DAC Table 1 ('Total Flows by Donor').²⁴ The latest available data is used for this indicator. Given that in-donor student costs are not reported as part of the April preliminary releases, final data for the year n-2 is used. For the 2020 scorecards, this means using 2018 figures (released in February 2020).

3.2 TRANSPARENCY

This indicator is designed to evaluate donors' development data transparency. Open and timely information is essential for effective planning, coordination, learning and accountability. All donors committed to transparency in Busan at the Fourth International Forum on Development Effectiveness, and subsequently in the Global Partnership for Effective Development Co-operation.

This indicator is based on the results of Publish What You Fund (PWYF)'s Aid Transparency Index (ATI).²⁵ The ATI was designed to raise awareness of transparency and open data standards at the national, regional and international levels, building on standards such as the International Aid Transparency Initiative (IATI).²⁶ It assesses the performance of approximately 45 aid agencies, based on donors' commitments to make development data more transparent. The index is structured around five components:

- Organisational planning and commitments
- Finance and budgets
- Performance
- Joining up development data
- Project attributes.

The ATI does not assess every agency or every donor but focuses on agencies that disburse large sums of ODA (at least \$1 billion per year) and/or agencies that play a leading role in setting aid or development policy in their home country, region or specialist sector. We deem this framing to provide a suitable proxy to understand a donor’s overall performance with respect to transparency.

The target for this indicator is set at 100% to encourage donors to improve their agencies’ performance against international aid transparency standards.

METHODOLOGY

The scorecards use a weighted average of the ATI scores for all of a given donor’s agencies for which there is data. The weight for each agency’s score is determined by the share of a donor’s ODA that it disburses (out of the total captured by the ATI).²⁷

$$\sum_a \left(ATI_a * \frac{total\ ODA_a}{total\ ODA_d} \right)$$

ATI refers to the Aid Transparency Index score, a refers to a donors’ agencies and d to the donor.

SOURCES

This indicator uses data from the Aid Transparency Index by Publish What You Fund. The latest figures for the 2020 index are based on data collection in 2019–20. Data for the weights assigned to each agency’s score uses the OECD DAC CRS, except where PWYF uses a different source.²⁸ ODA figures are for the year n-2. For the 2020 scorecards, this means using 2018 figures (released in February 2020).

3.3 ALIGNMENT WITH RECIPIENT COUNTRY OBJECTIVES

This indicator assesses the share of donors’ new bilateral interventions that aligns with development objectives and results defined by recipient countries, as framed under SDG 17.15. This SDG captures the “extent of use of country-owned results frameworks and planning tools by providers of development cooperation”.²⁹ Using country-led results frameworks to derive objectives is a key aspect of country ownership and effective development cooperation, as agreed at the Fourth High Level Forum on Aid Effectiveness in Busan.

This indicator is based on data and analysis from the Global Partnership for Effective Development Cooperation (GPEDC)’s monitoring, for Indicator 1a.³⁰ It is an average of three elements:

- Alignment at objective level: % of new development interventions that draw their objectives from country-owned results frameworks
- Alignment at results level: % of results indicators drawn from country-owned results frameworks
- Alignment at monitoring and statistics level: % of results indicators monitored using government statistics and monitoring systems.³¹

The target for this indicator is set at 100% of new interventions, in line with donors’ GPEDC commitment to full alignment.

METHODOLOGY

This indicator uses data from the 2018 GPEDC monitoring for Indicator 1.a.

SOURCES

This indicator is taken from the latest OECD/UNDP monitoring for the GPEDC, available through the 2019 OECD DAC Development Co-operation Report profiles.³²

ENDNOTES

1. OECD (2015). 'The 0.7% ODA/GNI target – a history'. <https://www.oecd.org/dac/stats/the07odagnitarget-ahistory.htm>
2. United Nations (2015). 'Addis Ababa Action Agenda of the Third International Conference on Financing for Development', p.26. https://www.un.org/esa/ffd/wp-content/uploads/2015/08/AAAA_Outcome.pdf
3. European Commission (2018). 'A new, modern Multiannual Financial Framework for a European Union that delivers efficiently on its priorities post-2020'. Communication from the Commission to the European Parliament, the European Council and the Council, p.13. https://ec.europa.eu/commission/sites/beta-political/files/communication-new-modern-multiannual-financial-framework_en.pdf
4. OECD (n.d). 'Table 1 (Total Flows by Donor)'. <https://stats.oecd.org/Index.aspx?DataSetCode=TABLE1>
5. UN-OHRLLS (2013). 'About LDCs'. UN Office of the High Representative for the Least Developed Countries, Landlocked Developing Countries and Small Island Developing States. <http://unohrlls.org/about-ldcs/>
6. Afghanistan, Angola, Bangladesh, Benin, Bhutan, Burkina Faso, Burundi, Cambodia, Central African Republic, Chad, Comoros, Democratic Republic of the Congo, Djibouti, Eritrea, Ethiopia, Gambia, Guinea, Guinea-Bissau, Haiti, Kiribati, Lao PDR, Lesotho, Liberia, Madagascar, Malawi, Mali, Mauritania, Mozambique, Myanmar, Nepal, Niger, Rwanda, São Tomé and Príncipe, Senegal, Sierra Leone, Solomon Islands, Somalia, South Sudan, Sudan, Timor-Leste, Togo, Tuvalu, Uganda, Tanzania, Vanuatu, Yemen, Zambia.
7. United Nations (2015). 'Addis Ababa Action Agenda of the Third International Conference on Financing for Development', op. cit., p.27.
8. Most recently captured in SDG 17.2: "Developed countries to implement fully their official development assistance commitments, including the commitment by many developed countries to achieve the target of 0.7 per cent ODA/GNI to developing countries and 0.15 to 0.20 per cent to ODA/GNI to least developed countries; ODA providers are encouraged to consider setting a target to provide at least 0.20 per cent of ODA/GNI to least developed countries."
9. Development Assistance Committee Working Party on Development Finance Statistics (2018). 'Proposal To Introduce A Multiple Country Coding In the CRS'. [http://www.oecd.org/officialdocuments/publicdisplaydocumentpdf/?cote=DCD/DAC/STAT\(2018\)46&docLanguage=En](http://www.oecd.org/officialdocuments/publicdisplaydocumentpdf/?cote=DCD/DAC/STAT(2018)46&docLanguage=En)
10. OECD (n.d). 'Table 2a (Aid disbursements to countries & regions)'. <https://stats.oecd.org/Index.aspx?DataSetCode=TABLE2A>
11. Between 10% and 30% of per capita differences in gross domestic product (GDP) are attributable to cross-country differences in human capital. C.T. Hsieh and P.J. Klenow (2010). 'Development Accounting'. *American Economic Journal: Macroeconomics* 2010 2(1), pp.207–23. <http://klenow.com/DevelopmentAccounting.pdf>. For more on the crucial role of human capital investments, see World Bank (2018). 'The Human Capital Project'. <https://openknowledge.worldbank.org/bitstream/handle/10986/30498/33252.pdf?sequence=5&isAllowed=y>
12. ILO (2017). 'World Social Protection Report 2017–19: Universal social protection to achieve the Sustainable Development Goals', p.2. https://www.ilo.org/wcmsp5/groups/public/---dgreports/---dcomm/---publ/documents/publication/wcms_604882.pdf
13. No international targets exist for donor spending on these sectors. ODI's recent study on the investments required to end extreme poverty also uses a target of 50% of aid to these sectors: M. Manuel, H. Desai, E. Samman and M. Evans (2018). 'Financing the end of extreme poverty'. <https://www.odi.org/sites/odi.org.uk/files/resource-documents/12411.pdf>
14. Bilateral allocable ODA is a term that identifies programmes that can be screened and marked according to the DAC gender policy markers. For certain types of aid, such as general budget support, core contributions to multilateral institutions, imputed student costs, debt relief or in-donor refugee costs, it is impossible to evaluate donors' intentions with respect to gender equality. As such, these types of aid are not eligible for screening or marking.

15. European Commission (2017). 'EU Gender Action Plan II: Gender Equality and Women's Empowerment: Transforming the Lives of Girls and Women throughout EU External Relations 2016–2020'. https://ec.europa.eu/europeaid/eu-gender-action-plan-ii-gender-equality-and-womens-empowerment-transforming-lives-girls-and-women-0_en
16. OECD DAC (2019). 'Aid in Support of Gender Equality and Women's Economic Empowerment: Donor Charts'. <http://www.oecd.org/dac/stats/Aid-in-support-of-gender-equality-and-womens-empowerment-WEB.pdf>
17. ODA flows are defined as those flows to countries and territories on the DAC List of ODA Recipients and to multilateral development institutions which are administered with the promotion of the economic development and welfare of developing countries as their main objective, and which are concessional in character. OECD. (2019). 'Official development assistance – definition and coverage'. <https://www.oecd.org/dac/stats/officialdevelopmentassistancedefinitionandcoverage.htm>
18. OECD (2018). 'Converged Statistical Reporting Directives for the Creditor Reporting System (CRS) and the Annual DAC Questionnaire'. DAC Working Party on Development Finance Statistics. [http://www.oecd.org/officialdocuments/publicdisplaydocumentpdf/?cote=DCD/DAC/STAT\(2018\)9/FINAL&docLanguage=En](http://www.oecd.org/officialdocuments/publicdisplaydocumentpdf/?cote=DCD/DAC/STAT(2018)9/FINAL&docLanguage=En)
19. The new methodology for counting only the grant element of ODA loans factors in the risk of future default from the moment the loan is provided. ODA could therefore be counted once through the additional credit given to donors due to the risk of non-repayment and again when the loan is not repaid.
20. See, for example, J. Vanheukelom, S. Migliorisi, A. Cangas, N. Keijzer and E. Spierings (2012). 'Reporting on Development: ODA and Financing for Development'. European Centre for Development Policy Management. https://www.die-gdi.de/uploads/media/Reporting_on_Development_2012_0107452_final.pdf; and E. Legault (2011). 'Beyond Busan 2: Should imputed student costs and scholarships be counted as aid?' World Education Blog. <https://gemreportunesco.wordpress.com/2011/11/28/beyond-busan-2-should-imputed-student-costs-and-scholarships-be-counted-as-aid/>
21. OECD (2013) 'The Evolution of Official Development Assistance: Achievements, Criticisms and a Way Forward'. OECD Development Co-operation Working Papers. http://www.oecd.org/dac/financing-sustainable-development/development-finance-standards/Evolution_of_ODA.pdf
22. OECD (n.d). 'Table 1 (Total Flows by Donor)'. <https://stats.oecd.org/Index.aspx?DataSetCode=TABLE1>
23. For access to the Index results, see <https://www.publishwhatyoufund.org/the-index/>. For more on PWYF's methodology, see: https://www.publishwhatyoufund.org/wp-content/uploads/2018/02/2018-Aid-Transparency-Index-technical-paper_updated-180212.pdf
24. While publishing data in the IATI standard is "neither a necessary nor a sufficient condition" for inclusion in the ATI, according to PWYF, the index relies primarily on data published on the IATI registry, unless the data is only available through the donor's own portals or if they contain a more recent version of the data.
25. Coverage varies significantly from donor to donor, ranging from 15% to 100% of total ODA disbursed by the agencies assessed by the ATI. On average, agencies assessed by the ATI disbursed 70% of the aid disbursed by the donors under review.
26. This is the case for EU Institution agencies (ECHO, DEVCO, NEAR), for which data on spending is taken from the European Commission website (https://ec.europa.eu/info/sites/info/files/file_import/echo_aar_2017_final.pdf (p.50) and https://ec.europa.eu/europeaid/sites/devco/files/annual-report-2018-swd_en.pdf (P.348), and for PEPFAR (<https://data.pepfar.gov/financial>), for which data is taken from the PEPFAR data portal '(p.348)),'
27. United Nations. (2015). 'Sustainable Development Goal 17'. Sustainable Development Goals Knowledge Platform. <https://sustainabledevelopment.un.org/sdg17>
28. For more on GPEDC monitoring, see GPEDC (2019). 'About Global Partnership Monitoring'. <http://effectivecooperation.org/monitoring-country-progress/what-is-global-partnership-monitoring/>
29. For more information on this indicator or on GPEDC monitoring, see: <http://dashboard.effectivecooperation.org/viewer>
30. OECD. 'Development Co-operation Profiles'. https://www.oecd-ilibrary.org/development/development-co-operation-profiles_2dcf1367-en