THE 2015 DATA REPORT

PUTTING THE POOREST FIRST

Front cover photo: Dieynaba Sidibe, also known by her artist name Zeinixx, is Senegal's first female graffiti artist. Here she gets her face painted by a fellow graffiti artist during Senegal's 10-day graffiti festival, known as Festigraff. Her work focuses on women, the subject of ONE's *Poverty is Sexist* campaign for 2015, which highlights the importance of focusing on girls and women in order that everyone can be lifted out of extreme poverty. "Society has created a place for women, and when you try and go outside of that, there's a problem," she says. The 2015 DATA Report analyses the figures behind finance to the poorest countries: where girls and women are most disadvantaged.

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ONE

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To the millions of people who work and campaign tirelessly for the end of extreme poverty, thank you. Your perseverance and commitment are truly inspiring.

ERRORS AND OMISSIONS

This report went to print on 19 May 2015. The information it contains was, to the best of our knowledge, current up until this date. We acknowledge that events that occurred after this point may mean that some of the information in this report is out of date.

ABBREVIATIONS AND GLOSSARY OF TERMS

Addis Ababa Conference: The Third International Conference on Financing for Development (FfD), which takes place in Addis Ababa, Ethiopia on 13–16 July 2015.

AEI: Automatic exchange of information

AU: African Union

BEPS: Base Erosion and Profit Shifting

CRS: Creditor Reporting System

DAC: OECD Development Assistance Committee

DRM: Domestic resource mobilisation

EFA: Education for All

EIB: European Investment Bank

EITI: Extractive Industries Transparency Initiative

EU: European Union; EU refers to EU Institutions and Member States. In tracking ODA, this refers to ODA provided by the 28 EU Member States plus the EU institutions' own resources for ODA (i.e. via loans extended by the European Investment Bank (EIB)), which are not imputed to Member States.

EU Institutions: The institutions that govern the EU. 'EU institutions' ODA' refers to the ODA that is managed by the EU institutions on behalf of the EU. This includes the European Commission and the European External Action Service, which manage ODA under the EU budget, the European Development Fund and the EIB.

EU19: The 19 members of the EU currently reporting to the OECD DAC: Austria, Belgium, Denmark, Finland, France, Germany, Greece, Ireland, Italy, Luxembourg, the Netherlands, Portugal, Spain, Sweden and the United Kingdom, Czech Republic, Poland, Slovak Republic and Slovenia.

EU28: The 28 current Member States of the EU: the EU19, plus Bulgaria, Croatia, Cyprus, Estonia, Hungary, Latvia, Lithuania, Malta and Romania.

EUR: Euro (€)

FAO: Food and Agriculture Organization of the United Nations

FDI: Foreign direct investment

FfD: Financing for Development

GBP: UK pound sterling (£)

GDP: Gross domestic product

Global Goals: The Sustainable Development Goals, replacing the Millennium Development Goals

GNI: Gross national income

GPE: Global Partnership for Education

HIC: High-income country

HIPC: Heavily Indebted Poor Country

IATI: International Aid Transparency Initiative

IBP: International Budget Partnership

ICP: International Comparison Program

ILO: International Labour Organization

IMF: International Monetary Fund

LDC: Least developed country

LIC: Low-income country

LMIC: Lower-middle-income country

MDB: Multilateral development bank

MDGs: Millennium Development Goals

MIC: Middle-income country

ODA: Official development assistance

OECD: Organisation for Economic Co-operation and Development

PEPFAR: U.S. President's Emergency Plan for AIDS Relief

PPP: Purchasing power parity

ReSAKSS: Regional Strategic Analysis and Knowledge Support System

SDGs: Sustainable Development Goals

SIDS: Small Island Developing State

SSA: Sub-Saharan Africa

TRACK: The TRACK principles call for commitments to be Transparent, Results-oriented, clear about which resources are Additional and any Conditionalities and, most importantly, Kept.

UMIC: Upper-middle-income country

UNESCO: United Nations Educational, Scientific and Cultural Organization

USD: United States dollar ($)

WASH: Water, sanitation and hygiene

WDI: World Development Indicators (World Bank)

WHO: World Health Organization

Eva Tolange, 14, at her home in Malinzanga, Tanzania.

EXECUTIVE SUMMARY

INTRODUCTION

2015 is a year that will shape the course of history. A new set of Global Goals – the Sustainable Development Goals – will be launched in September, which will set out the path to a fairer, more prosperous world and an end to extreme poverty. But goals alone are not enough – they need a clear plan of action and the determination to deliver it.

The Millennium Development Goals (MDGs) – the set of development targets adopted in 2000, which expire this year – achieved some great successes, including halving the proportion of people living in extreme poverty. But some goals will be left unmet and too many people were left behind. That is why, this year, we need to reach the poorest people first. The last girl at the end of the last mile must be prioritised in the Global Goals that will replace the MDGs.

Decisions taken this summer will have repercussions for years to come. In early June, representatives of seven of the world's largest economies will convene at Schloss Elmau in Germany for the G7 summit. Just after this, African leaders will meet in Johannesburg for the 25th African Union (AU) Summit. The AU's focus this year on women's empowerment and development is recognition of the enormous role that women play in driving development outcomes and catalysing results. If we are to 'leave no one behind' in the next 15 years, then the goals and the financing plan need to put girls and women first.

In mid-July, governments will convene for the Third International Conference on Financing for Development (FfD) in Addis Ababa, Ethiopia: this will be the pivotal point of the year, setting the financial path towards the end of extreme poverty by 2030. It will require leaders, civil society and the private sector to play their parts in mobilising greater resources for development, curbing illicit financial flows and corruption, which strip countries of precious development resources, and making all financial flows transparent and accountable, so as to track spending and results. It will also require significant investment in data so that we can understand the problems we face and track the impact of investments. The world needs a new global compact to finance the end of extreme poverty which is targeted at those who need it most – the poorest countries and the poorest people, particularly girls and women. The Addis Ababa Accord must be a rare gem amongst the abundant (and without proper implementation, redundant) global communiqués we have seen to date.

2015

May

EU Development Ministerial (26 May, Brussels, Belgium)

Annual Meeting of the African Development Bank (25–29 May, Abidjan, Côte d'Ivoire)

June

G7 Summit (7–8 June, Schloss Elmau, Germany)

25th African Union Summit, 'Year of Women's Empowerment and Development towards Africa's Agenda 2063' (7–15 June, Johannesburg, South Africa)

July

Third Financing for Development Conference (13–16 July, Addis Ababa, Ethiopia)

August

September

Adoption of the Sustainable Development Goals (SDGs) (25–27 September, New York City, USA)

October

High-level meeting of the Committee on World Food Security (World Food Day, 16 October, Milan, Italy)

November

G20 Leaders Summit (15–16 November, Antalya, Turkey)

December

COP 21/CMP 11 – United Nations Climate Change Conference (30 November–11 December, Paris, France)

Since 2006, the DATA Report has been monitoring development assistance and holding leaders accountable on their commitments to the world's poorest people: monitoring the G7's momentous Gleneagles commitments, tracking the European Union (EU)'s promise to reach a proportion of 0.7% of gross national income (GNI) spent on official development assistance (ODA) and, in the past few years, holding African leaders accountable for their own spending targets. This year, the DATA Report looks ahead, setting out key commitments that – if agreed to in Addis – can be game-changers for the poorest and most vulnerable people, particularly those living in the poorest countries, the least developed countries (LDCs). At Addis in July, ONE is advocating for a mutual accountability pact to meet the most basic needs of the poorest people, which will require increased mobilisation of international and domestic resources. Everyone must raise their levels of ambition and play their part.

The key components of this mutual accountability pact include: (1) minimum spending levels on essential services such as basic health, education and some social protection, which will be provided through: (2) increased domestic government revenues; (3) increased ODA, targeted in particular to sub-Saharan Africa and the LDCs; (4) specific investments in agriculture, infrastructure, energy and technology, in order to support sustainable, inclusive growth and development; and (5) delivery of a data revolution to help support a robust accountability framework that sets out clear mechanisms for ensuring that commitments are followed through. These five key recommendations, presented in turn below, are explored in more detail in this report.

Beyond these recommendations, the whole gamut of financing flows will be included in the Addis Ababa Accord and will be essential to a successful outcome. Private investment, innovative finance, remittances, climate financing and other mechanisms all play a crucial role in countries' development; these, however, are beyond the scope of this report. Nevertheless, ONE supports some specific and deliverable commitments in these areas.

The world needs a new global compact to finance the end of extreme poverty which is targeted at those who need it most – the poorest countries and the poorest people, particularly girls and women.

FIVE KEY ELEMENTS OF AN ADDIS MUTUAL ACCOUNTABILITY PACT

1. ACCESS TO BASIC SERVICES

Governments must agree to a nationally owned minimum per capita spending level to deliver, by 2020, a basic package of services including health and education for all, but particularly for the poorest and most marginalised, with a focus on girls and women.

2. DOMESTIC RESOURCE MOBILISATION

Governments should increase domestic revenues towards ambitious, nationally defined revenue-to-GDP targets and halve the gap to those targets by 2020 by implementing fair tax policies, curbing corruption and stemming illicit flows.

3. DEVELOPMENT ASSISTANCE: SHOULD GROW TO 0.7% OF GNI OF WHICH 50% GOES TO LDCS

Development partners must allocate 50% of development assistance to LDCs by 2020,[1] and DAC countries must set timetables immediately to meet the target of 0.7% ODA/GNI – ideally by 2020. All partners must implement agreed development effectiveness principles.

4. INCLUSIVE GROWTH

Development partners should agree specific initiatives in Addis Ababa to boost productive capacity, particularly on agricultural development, infrastructure, energy, trade and private finance.

5. STRONG ACCOUNTABILITY THROUGH A DATA REVOLUTION

A new global partnership should be delivered to finance the collection of data and their use, with development partners reporting and delivering on all commitments and opening up their own financial flows and budgets to scrutiny.

KEY FINDINGS

1. ACCESS TO BASIC SERVICES: Governments must agree to a nationally owned minimum per capita spending level to deliver, by 2020, a basic package of services including health and education for all, but particularly for the poorest and most marginalised, with a focus on girls and women.

While there is more wealth in the world than ever before, extreme inequality is becoming far more acute, and those in the bottom income brackets have made the least progress against key development outcomes.[2] Without a concerted focus on the poorest people and the poorest countries, the most vulnerable will be left even further behind beyond 2015.

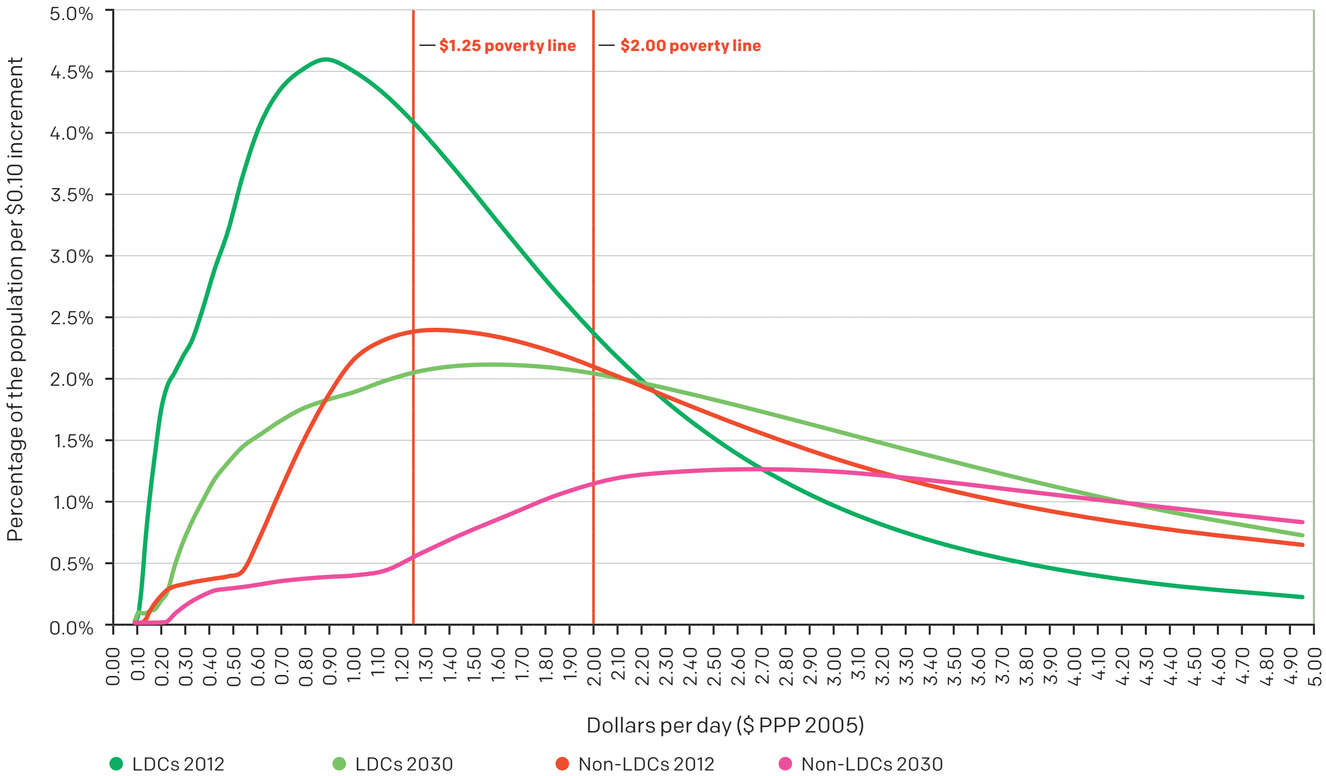
Two-thirds of the world's LDCs are in sub-Saharan Africa. These nations have some of the deepest levels of poverty, the lowest levels of domestic and international resources and the largest funding gaps. The extreme poverty rate across LDCs combined is 43%, compared with 13% across non-LDCs (excluding high-income countries (HICs)).[3] While LDCs tend to be smaller countries with lower populations and thus currently account for only 35% of the extreme poor globally, it is estimated that by 2030 their share of the global burden will rise to 50% (not accounting for any changes in the list of LDCs).[4] Figure 1 shows the relative proportions of the population living in poverty in LDCs and non-LDCs at $0.10 increments (up to $5 a day) along the income scale. It demonstrates that a larger proportion of the population in LDCs live very far below the $1.25 and $2 poverty lines,[5] meaning that the depth of poverty in LDCs is much greater than in non-LDCs. While poverty rates are expected to decrease significantly across both groups of countries by 2030, the extreme poverty rate across LDCs combined is still projected to be 16.4%, almost five times higher than in non-LDCs (excluding HICs), at 3.4%. Indeed, according to these projections, in 2030 a greater percentage of the population in LDCs will still be living below $1.25 a day than the proportion of the population living below $1.25 in non-LDCs in 2012.

Poverty and gender inequality go hand-in-hand: girls and women in the poorest countries suffer a double hardship, of being both born in a poor country and being born female. Put simply, **poverty is sexist**. Across virtually every measurable indicator, life is significantly harder for girls and women in LDCs compared with men, and compared with girls and women living in other countries.[6] The percentage of working women in vulnerable employment is 86.2% in LDCs, three times higher than in non-LDCs. Almost half (45%) of the world's maternal deaths occur amongst the 13% of the world's women living in LDCs. In LDCs, girls are far more likely to miss out on vital education. In Ethiopia, for instance, the number of girls of primary age currently missing out on schooling is the same as the total number of girls in school in the UK.[7] Focusing on girls and women is a crucial prerequisite for ending poverty. It is estimated that providing female farmers with the same access to productive resources as men could reduce the number of people living in chronic hunger worldwide by 100–150 million.[8] Ensuring that all students in low-income countries – including girls – leave school with basic reading skills could cut extreme poverty globally by as much as 12%.[9] And investing relatively small additional amounts in health interventions for women and children could yield a nine times return in economic and social benefits.[10]

To reach the poorest and most marginalised people, no matter where they live – and in particular girls and women – governments must commit to **a minimum level of spending to deliver basic services**, including health and education, to the poorest people in the poorest countries, while also increasing productive investments to boost growth and jobs.[11] Several different proposals have been made in the run-up to the Addis Ababa Conference. Homi Kharas and John McArthur of the Brookings Institution have suggested public spending targeted to individually consumed essential public services such as health and education to reach at least $300 PPP per person per year or 10% of GNI (whichever is higher).[12] The Overseas Development Institute (ODI) is calling for a new global social compact covering primary and lower secondary education, universal health and cash transfers of the scale needed to eliminate extreme poverty, which it estimates would cost around $200 per person per year in most low-income countries (LICs) and LDCs and around $300 in most middle-income countries (MICs) (in nominal terms).[13] And Development Initiatives, in its calls for ODA to focus on poverty reduction and the welfare of the bottom 20%, has assessed the gaps in external financing needed to achieve minimum health, education and cash transfers to close the extreme poverty gap in LDCs, costed at $86, $60 and $49 per capita respectively (a total of $195 in nominal terms).[14] ONE's analysis suggests that an appropriate per capita spending target to guarantee nationally appropriate and nationally owned minimum levels of essential services would be $500 PPP, or 10% of gross domestic product (GDP) (whichever is higher), to deliver the scale of ambition needed to achieve the new Global Goals.

As part of the proposed mutual accountability pact, ONE is calling for these spending targets to be defined at the Addis Ababa Conference and for all partners to agree to fully fund and implement them by 2020, five years sooner than the timeframe that was suggested in the first iteration of the outcome document for Addis, the 'Zero Draft' that was released in February 2015. In the 'Revised Draft' released in May 2015, the reference to specific quantitative targets was removed.[15] Governments should produce plans that

Figure 1: Income Distribution in LDCs vs. non-LDCs, 2012 and 2030 (estimated)



Data from P. Edward and A. Sumner, Growth, Inequality and Poverty (GrIP) model and ONE calculations. For further details about the GrIP model, see P. Edward and A. Sumner (2015) 'New estimates of global poverty and inequality: how much difference do price data really make?' Centre for Global Development Working Paper No. 403. http://www.cgdev.org/publication/new-estimates-global-poverty-and-inequality-how-much-difference-do-price-data-really?callout=1-1

Note: LDCs are categorised according to UN classification as of April 2015. Non-LDCs include all other low-income countries (LICs) and middle-income countries (MICs). Countries with data missing in PovcalNet have been filled in using other data sources to provide 98% coverage. Projections presented here are based on a 'moderate' growth scenario (assuming that average national growth rates, as projected in the IMF's World Economic Outlook, are sustained into the future, minus 1%) and on the assumption of static inequality. The GrIP model adjusts between countries that use income-based surveys and consumption-based surveys. Figure 1 shows the increased percentages of the respective populations for each $0.10 increment in income. The analysis here has been normalised according to the respective total population in LDCs (11.8% and 15.1% of world population in 2012 and 2030 respectively) and non-LDCs (69.6% and 68.5% of world population in 2012 and 2030 respectively). These population figures relate only to the countries included in the GrIP model and thus may not correspond precisely with population figures sourced from elsewhere. Vertical lines indicate the two global poverty lines at $1.25 and $2, in 2005 purchasing power parity (PPP) as currently used by the World Bank. Note that the World Bank will update its poverty figures later this year according to the most recent 2011 PPPs, which will result in rebased poverty lines.

define and set out the financing plan for this package of services by the end of 2016, in full consultation with all key stakeholders.[16] Future FfD conferences – ONE recommends the next one should take place in 2020 – should review and upwardly revise the thresholds.

Table 1 shows that 27 countries (all but two of which are LDCs) currently spend less than $150 per person in a whole year on basic services.[17] ONE is calling for this group of countries to achieve an interim target of $300 PPP by 2020. According to data, 24 countries (half of which are LDCs) spend between $150 and $500. For these and all other countries, ONE proposes a target of $500 PPP or 10% of GDP (whichever is greater). Table 1 includes only the countries with targets of $300 or $500, but an additional 20 developing countries are currently spending less than 10% of GDP, including the Republic of Congo, Equatorial Guinea, Gabon and Swaziland. Some of these countries have enormous resources at their disposal but spending is not distributed equitably, which highlights the need to combine tracking of per capita inputs with real results on the ground. **The total cost of meeting this basic needs package will be $152 billion for the 66 developing countries that are below their targets, including 20 developing countries (not shown in Table 1) with GDP per capita of more than $5,000 PPP that are not meeting the 10% GDP target. Some $34.5 billion of the shortfall is accounted for by 37 LDCs**.

Table 1: Government Expenditure on Individual Consumption, 2011 PPP $

Target: $300			
Country	Current PPP $	Gap PPP $	Additional needed ($ nominal millions)
Liberia*	6	294	317
Comoros*	8	292	62
Haiti*	22	278	1,083
Democratic Republic of Congo*	31	269	5,212
Guinea*	32	268	313
Niger*	47	253	975
Central African Republic*	54	246	253
Sudan*	57	243	1,633
Rwanda*	62	238	838
Tanzania*	63	237	1,994
Ethiopia*	65	235	2,484
Burkina Faso*	69	231	893
Guinea-Bissau*	72	228	48
Madagascar*	73	227	888
Sierra Leone*	74	226	199
Chad*	75	225	762
Mozambique*	82	218	2,065
Bangladesh*	85	215	4,967
Malawi*	90	210	947
Bolivia	100	200	791
Cameroon	105	195	1,224
Mali*	113	187	604
Burundi*	125	175	201
Togo*	125	175	194
Benin*	138	162	366
The Gambia*	141	159	37
Nepal*	143	157	735

Target: $500			
Country	Current PPP $	Gap PPP $	Additional needed ($ nominal millions)
Senegal*	162	338	1,276
Côte d'Ivoire	164	336	2,054
Zambia*	170	330	1,365
Djibouti*	206	294	85
Zimbabwe	216	284	924
Uganda*	256	244	1,476
Pakistan	257	243	6,386
India	264	236	54,288
Nigeria	281	219	8,264
Lao PDR*	311	189	91
Honduras	358	142	582
Cambodia*	378	122	195
Ghana	398	102	551
São Tomé and Principe*	415	85	2
Yemen*	418	82	303
Nicaragua	428	72	100
Kenya	437	63	596
Lesotho*	462	38	28
Mauritania*	469	31	21

* denotes LDCs

Source: International Comparison Program, 2011 Round, http://siteresources.worldbank.org/ICPEXT/Resources/ICP_2011.html

Note: Table includes all LDCs, LICs and MICs currently below target levels of $300 and $500 PPP. LDCs are indicated by an asterisk. The 20 additional developing countries with GDP per capita of more than $5,000 and not meeting the 10% of GDP target are: Republic of Congo, Suriname, Philippines, Equatorial Guinea, Guatemala, Dominican Republic, Swaziland, Belize, El Salvador, Indonesia, Peru, Paraguay, Fiji, Gabon, Ecuador, Colombia, Panama, Venezuela, Anguilla and Taiwan.

2. DOMESTIC RESOURCE MOBILISATION: Governments should increase domestic revenues towards ambitious, nationally defined revenue-to-GDP targets and halve the gap to those targets by 2020 by implementing fair tax policies, curbing corruption and stemming illicit flows.[18]

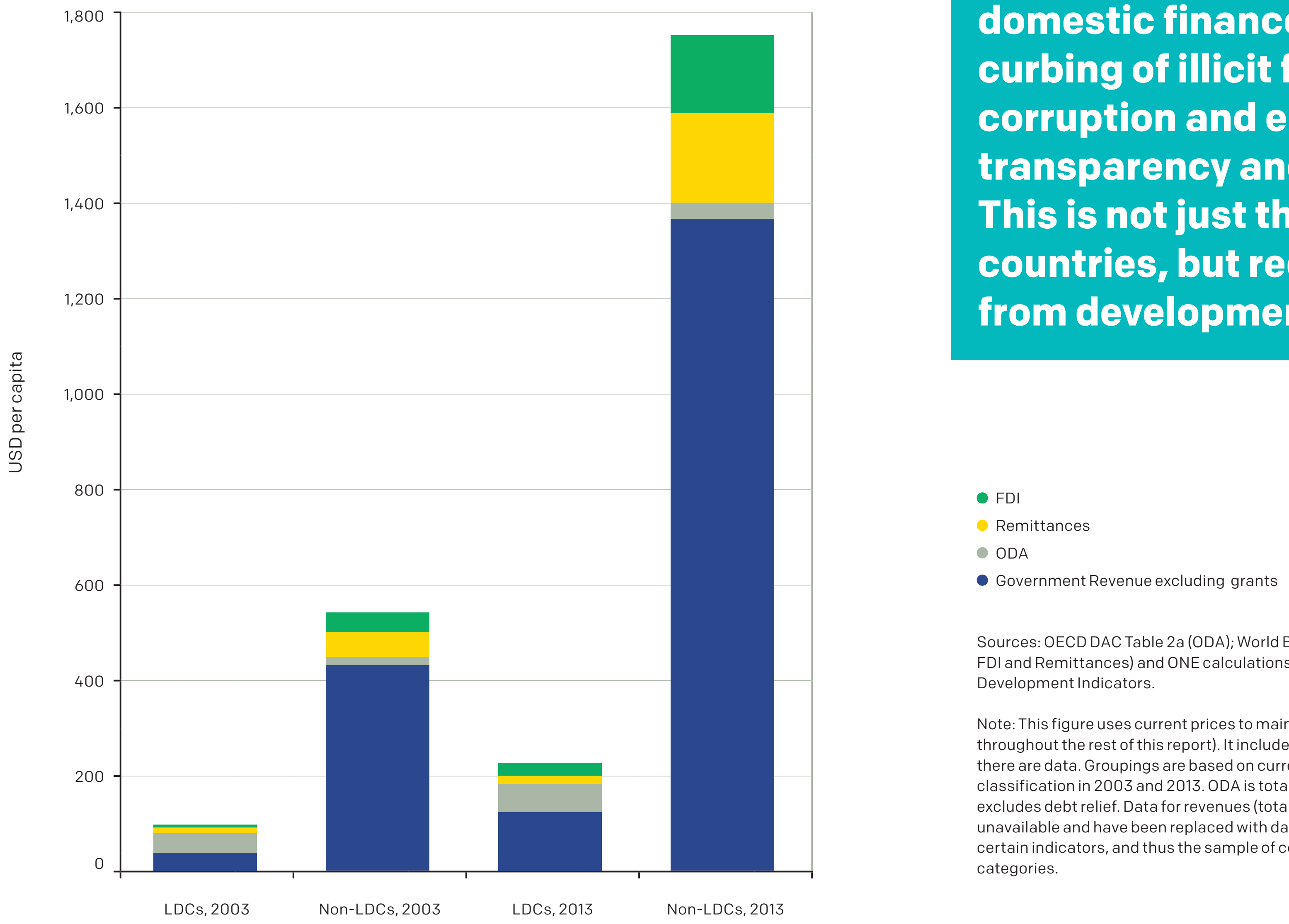
The largest financing flows for development are countries' own resources (as seen in Figure 2), and governments should increase domestic revenue mobilisation efforts in an equitable manner in line with their abilities and in partnership with developed countries. Having reviewed current revenue levels and trends since 2000, ONE recommends that countries work towards ambitious, nationally defined revenue-to-GDP targets – 20% for LDCs and other LICs; 22% for lower-middle-income countries (LMICs) and 24% for upper-middle-income countries (UMICs) and HICs[19] – and calls on countries to halve the gap to their target by 2020.[20] Those countries already meeting (or very close to meeting) this target should continue to raise revenues ambitiously to a higher level.[21] As an illustration, OECD countries typically mobilise in the range of 25–40% of GDP. However, ONE acknowledges that some countries – those furthest behind – will struggle to halve the gap by 2020 and will require a longer timeframe.

ONE's analysis shows that halving the revenue gap could increase overall domestic resources by $106.8 billion across 46 developing countries, excluding China and India[22] ($14.4 billion in LDCs alone), which could help increase investments in meeting basic needs. Half of this total is accounted for by Nigeria and the Philippines. Half of the LDC total is accounted for by Bangladesh. However, this does not imply that the gaps in every country can be filled by greater domestic resources. Indeed, some of the poorest countries may already be meeting targets, but their total revenues remain devastatingly low or their capacity to raise additional revenue will be extremely limited. For those countries, development assistance will be crucial to help fill the gap.

Mobilising greater levels of domestic finance will require the curbing of illicit financial flows and corruption and enhancing transparency and accountability. This is not just the job of developing countries, but requires cooperation from development partners. Some key measures to achieve this include:

- All governments investing more in the capacity of revenue-raising authorities;
- All governments requiring the disclosure of payments by extractives companies;
- All governments requiring companies to publicly report financial and non-financial data on a country-by-country basis for each country in which they operate;
- The opening up of government budgets and public procurement contracts;
- All governments requiring companies to publicly disclose the beneficial ownership of companies and trusts;
- Developed countries including developing countries in agreements on the automatic exchange of tax information.

Figure 2: Median per Capita Resources Available in LDCs vs. Non-LDCs



Mobilising greater levels of domestic finance will require the curbing of illicit financial flows and corruption and enhancing transparency and accountability. This is not just the job of developing countries, but requires cooperation from development partners.

Sources: OECD DAC Table 2a (ODA); World Bank, World Development Indicators (Revenue, FDI and Remittances) and ONE calculations using population and GDP data from World Development Indicators.

Note: This figure uses current prices to maintain comparison between flows (unlike ODA data throughout the rest of this report). It includes all LDCs and remaining LICs and MICs for which there are data. Groupings are based on current classification at the time of publication, not classification in 2003 and 2013. ODA is total net ODA (bilateral + imputed multilateral) and excludes debt relief. Data for revenues (total revenues excluding grants) in 2013 are mostly unavailable and have been replaced with data for 2012. Various countries have data gaps for certain indicators, and thus the sample of countries is not constant across resource categories.

3. DEVELOPMENT ASSISTANCE: SHOULD GROW TO 0.7% OF GNI OF WHICH 50% GOES TO LDCS: Development partners must allocate 50% of development assistance to LDCs by 2020, and DAC countries must set timetables to meet the target of 0.7% ODA/GNI – ideally by 2020. All partners must implement agreed development effectiveness principles.

Most developed countries have thus far not lived up to their ODA commitments, particularly that of 0.7% ODA/GNI: overall ODA/GNI stands at 0.29%, lower than the peak in 2010. The EU as a whole, who hold each other accountable to meeting 0.7% through EU processes, are short of meeting their promise, providing 0.41% of GNI in 2014, although higher than the OECD DAC average. Champions of development assistance, such as France and Canada, have declined markedly in their performance over the past few years. However, some countries are providing cause for hope. As Figure 3 shows, the UK has broken away from the G7 pack to become a real leader on development assistance. In March 2015, Germany announced a planned (cumulative) increase of €8.3 billion between 2016 and 2019.

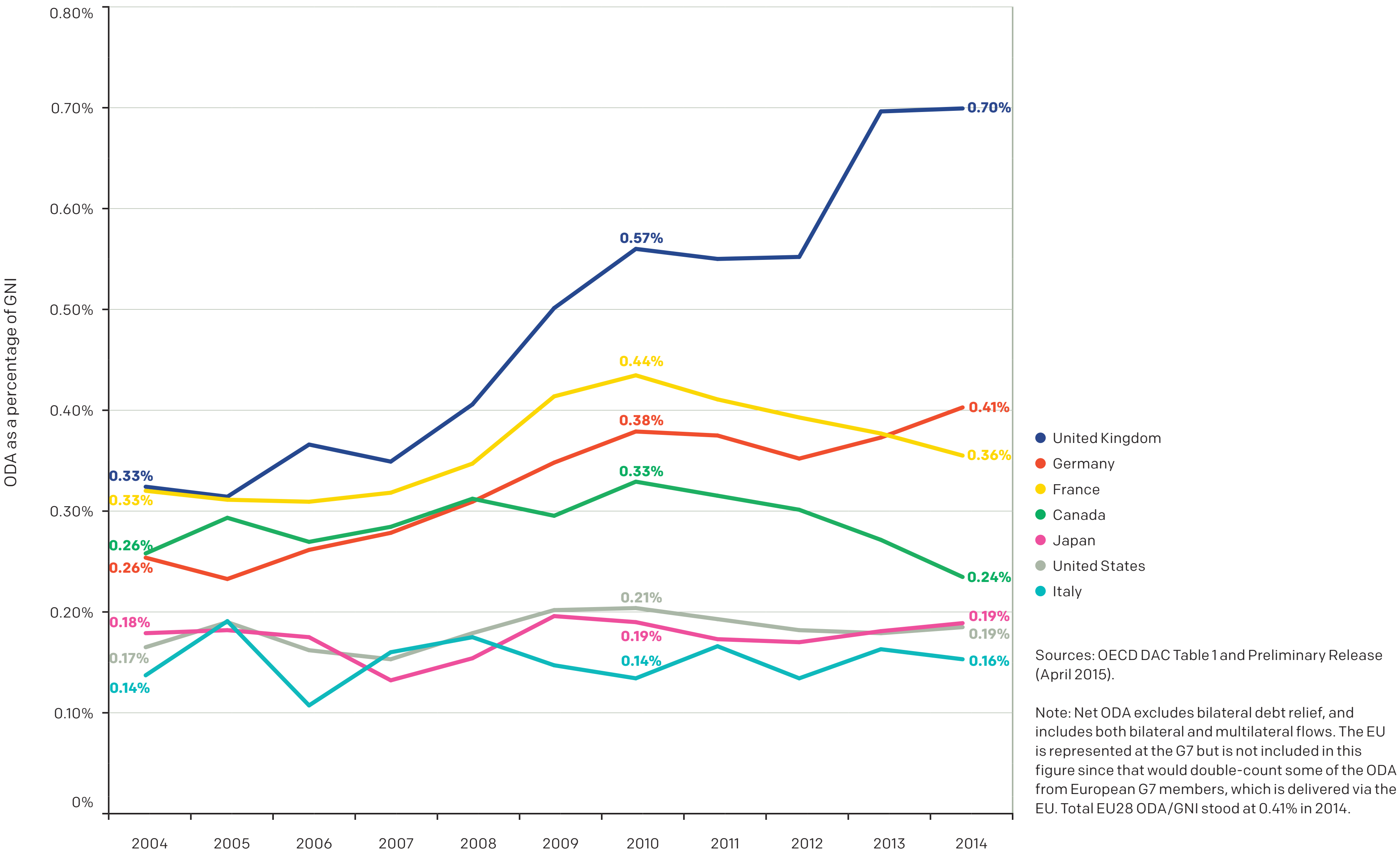
Development assistance is, and will continue to be, crucial to providing basic services, including education and health, in LDCs. Many of the poorest countries, such as Tanzania (profiled in this report) with a GDP of only $695 per capita, could not make adequate investments in human and productive capacity if they had to rely solely on domestic resources. Figure 2 shows the levels of different resources available (per capita) over time on average in LDCs and other developing countries. While both groups of countries have seen resources (revenues, ODA, remittances and foreign direct investment (FDI)) more than double over the decade to 2013, the per capita amount of all these four resources combined was still much lower, on average, in LDCs in 2013 compared with all other developing countries in 2003 – a worrying indication that the most vulnerable countries (with the highest levels of poverty) are being left behind. ODA flows to LDCs, on average, are still equivalent in 2013 to 48% of the value of domestic revenues.

Despite the continued importance of ODA for LDCs, already low levels of development assistance to LDCs have declined further since 2010, and in 2014 only 30.3% of ODA went to these countries. This decline must be reversed to put the poorest countries first.

If all DAC countries had provided 50% of their total ODA to LDCs in 2014, this would have made $26.5 billion of extra support available to those countries to fund vital investments in nutrition, education, maternal and child health and other social and productive sectors.

Despite the continued importance of ODA for LDCs, already low levels of development assistance have declined further since 2010, and in 2014 only 30.3% of ODA went to LDCs.

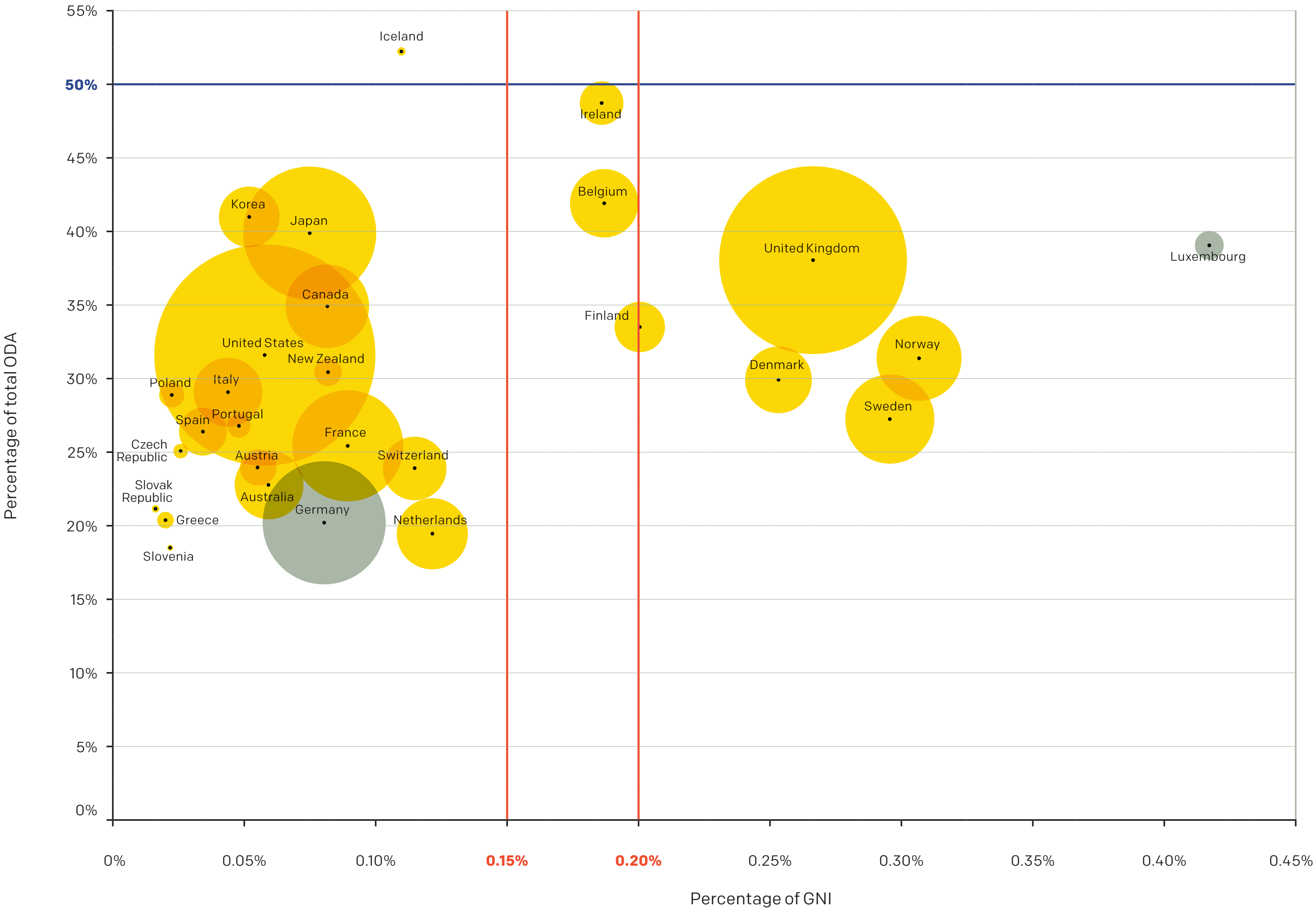
Figure 3: Global ODA/GNI for G7 Countries (total net, excluding debt relief), 2004–14



Sources: OECD DAC Table 1 and Preliminary Release (April 2015).

Note: Net ODA excludes bilateral debt relief, and includes both bilateral and multilateral flows. The EU is represented at the G7 but is not included in this figure since that would double-count some of the ODA from European G7 members, which is delivered via the EU. Total EU28 ODA/GNI stood at 0.41% in 2014.

Figure 4: ODA to LDCs, as % of ODA and % of GNI, 2014



Source: DAC Preliminarily Release (April 2015).

Note: All figures are net flows, bilateral and imputed multilateral, excluding debt relief. LDC debt relief is not provided in the OECD Development Assistance Committee (DAC)'s preliminary release. Following the practice of the DAC, ONE has assumed that 100% of bilateral debt relief in 2014 was for LDCs. ONE does not count an estimated portion of regional and global unallocated ODA to LDCs.

Germany and Luxembourg are shaded gray because their data is based on 2013 levels, due to the fact that they did not provide any data on their 2014 ODA to LDCs in the recent DAC Preliminary Release (April 2015). The size of the bubble gives proportional representation of the overall volume of ODA to LDCs for each donor.

4. INCLUSIVE GROWTH: Development partners should aim for specific deliverables in Addis Ababa to boost productive capacity, particularly around agricultural development, infrastructure, energy, trade and private finance.

A step change is required in both public and private investments – especially in the most important productive sectors in LDC economies.

- **Agriculture:** Growth in agriculture is 11 times more effective at reducing poverty than growth in any other sector in sub-Saharan Africa, which is home to 34 of the 48 LDCs.[23] With proper investment, agricultural output in Africa could increase from $313 billion (in 2010) to as much as $1 trillion by 2030.[24] Developed countries should renew the commitments made on agriculture and food security at L'Aquila in 2009, and African leadership should follow the recently agreed 'Implementation Strategy and Roadmap to Achieve the 2025 Vision on CAADP'[25] to meet and exceed Malabo commitments to invest in agriculture.

- **Infrastructure:** The poor quality of critical infrastructure is responsible for a loss of two percentage points in national economic growth every year and reduces productivity by as much as 40%.[26] Development partners, including multilateral development banks (MDBs), and developed country governments should work together, particularly to build capacity in LDCs that improves access to markets and ports, improving the attractiveness and stability of developing countries' business environments.

- **Energy:** Access to safe and reliable electricity at competitive costs is essential to economic development. Governments and the private sector must work together to finance long-term investments in energy infrastructure, increasing capacity for output, expanding access and exploring new opportunities to harness Africa's rich natural and renewable resources.

- **Technology:** According to the UN, technology transfers from wealthy countries can support LDCs' efforts to attain annual growth of 7% in GDP.[27] Commitments such as the 1994 Agreement on Trade-Related Aspects of Intellectual Property Rights (TRIPS) and the 2011 Istanbul Programme of Action must be further implemented to ensure that LDCs can improve their productive capacities.

- **Trade:** South–South trade is on the rise, growing from 8% of world trade in 1990 to around 25% in 2014. It is projected to reach 30% by 2030.[28] Governments should revisit tariffs and non-tariff barriers, commit to strengthening trade and technical capacity and improve regional trade linkages in Africa and the developing world. Regional governments should work with all stakeholders to harmonise trade and investment laws and standards to attract new and responsible investments in emerging economies. Developed countries should pursue trade agreements that help further integrate LDCs into the global economy.

- **Private Finance:** Long-term institutional investors such as pension funds, charitable endowments and sovereign wealth funds control trillions in assets worldwide. These large asset holders benefit from reduced market volatility and as nascent economies develop. They therefore have both an interest and a fiduciary obligation to pursue impact investments that reduce volatility, improve governance and advance the Global Goals. ONE recommends that long-term institutional investors commit to dedicating at least 1% of their assets or profits to social impact investment, development finance or civil society support, with a target of investing 50% of all investments in LDCs, as set out by the Bretton Woods II Progress Pledge.[29]

5. STRONG ACCOUNTABILITY THROUGH A DATA REVOLUTION: A new global partnership should be delivered to finance the collection of data and their use, with development partners opening up their own financial flows and budgets to scrutiny and reporting and delivering on all development commitments.

In order for the Addis Ababa Conference to truly deliver, this time the approach must be different. Accountability must be built into the framework from the outset. All development partners must commit to time-bound, measurable financing, including year-on-year timetables for the delivery of all commitments set out in Addis. ONE recommends implementing the TRACK principles,[30] in addition to which:

- All partners should commit to the transparent and timely reporting of all financial flows into, within and out of developing countries in as close to real time as possible;
- Governments should open themselves up to an annual review mechanism, inviting comments from civil society and from regional bodies; and
- Follow-up international conferences to review and further advance the implementation of the Addis Ababa Accord should be held in 2020 and 2025 to monitor progress.

Governments should commit to financing a data revolution through domestic investments, through opening up datasets and by ODA supporting a financing mechanism that builds capacity for national statistical offices to focus on the hardest-to-reach populations in order to ensure that everyone is counted, particularly girls and women. Given the number of data initiatives and processes that currently exist, a new global mechanism is needed which can spur this political leadership, coordinate resources and ensure that the necessary investments are delivered now to allow progress to be tracked on an annual basis. Data poverty is a crisis for sustainable development. Without serious attention, the world could be dangerously off course without even knowing it.

THE TRACK PRINCIPLES CALL FOR COMMITMENTS TO BE:

Transparent; **R**esults oriented; clear both about which resources are **A**dditional and any **C**onditionalities; and most importantly, **K**ept.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Section 1

OFFICIAL DEVELOPMENT ASSISTANCE

1

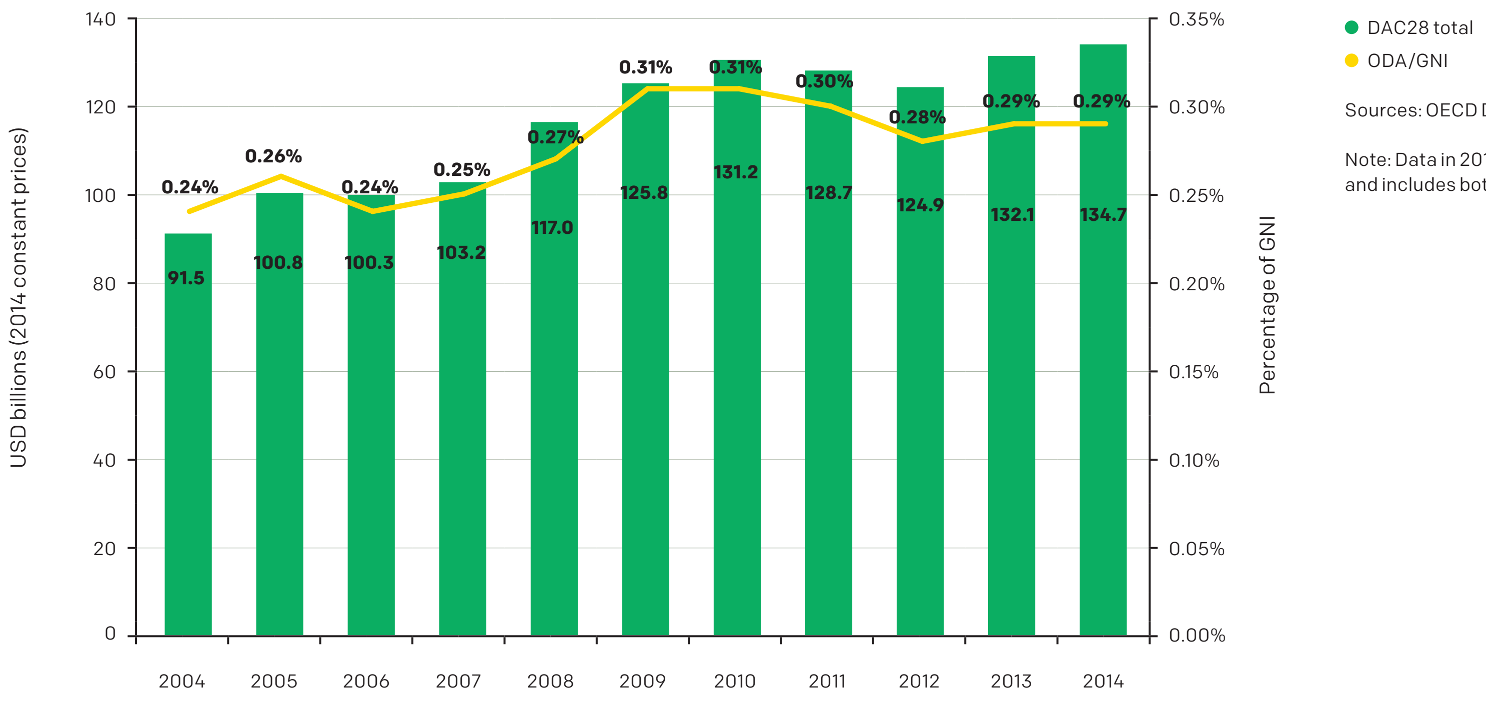
Jane Lengope, 40, sits in her home in the village of Umoja, Samburu, Kenya.

The DATA Report holds leaders to account on the promises they have made on development assistance. Since the Gleneagles G7 commitments to Africa came to an end in 2010, many countries have not set further targets. The European Union countries still actively monitor their quantitative ODA targets to reach 0.7% ODA/GNI.

After two years of decline in 2011 and 2012, global ODA rose for the second year in a row in 2014, increasing by 2% compared with 2013. Fifteen OECD Development Assistance Committee (DAC) countries boosted their development assistance compared with the previous year. The biggest proportional increases in ODA came from Finland (+12.5%), Germany (+11.8%), Sweden (+10.5%) and Switzerland (+9.2%). The UK met its 0.7% ODA/GNI commitment for the second consecutive year and in March 2015 enshrined this target in law. As in 2013, five DAC countries – Sweden, Luxembourg, Norway, Denmark and the UK – met the 0.7% ODA/GNI UN target in 2014. In March 2015, Germany announced a planned (cumulative) increase of €8.3 billion between 2016 and 2019.

However, current levels of ODA are far from the levels promised by the wealthiest countries, and development assistance is no longer increasing in line with economic growth. As in 2013, ODA represented only 0.29% of the collective GNI of DAC countries in 2014, which was lower than in 2010 and far below the

Figure 1: Global ODA from DAC Countries (total net, excluding debt relief), 2004–14



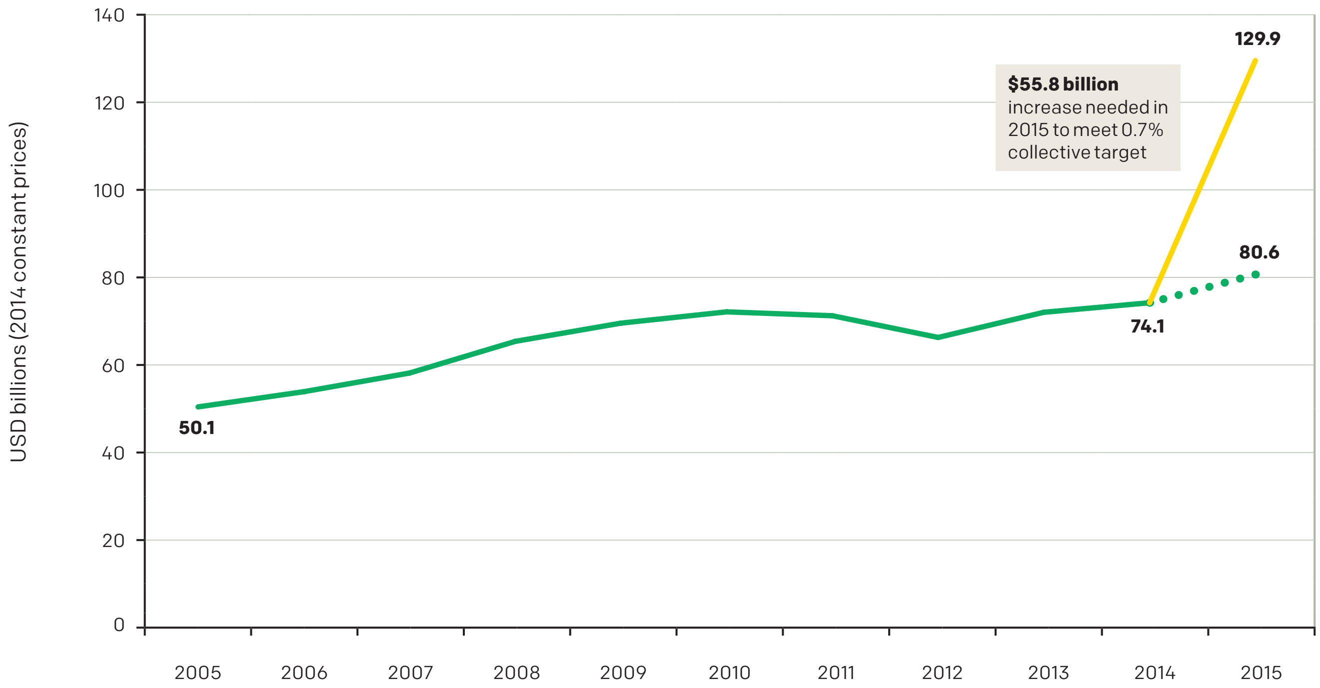
Sources: OECD DAC Table 1 and Preliminary Release (April 2015).

Note: Data in 2014 constant prices. Net ODA excludes bilateral debt relief, and includes both bilateral and multilateral flows.

UN target of 0.7%. The EU28 collectively achieved 0.41% of GNI in 2014. Based on projected GNI, the EU28 would need to deliver an additional $55.8 billion in 2015 to make good on its promise of 0.7%. However, most EU Member States are far from meeting their commitments, and 13 DAC members have in fact cut their ODA budgets. The Netherlands had achieved 0.7% every year since 1974, but officially dropped off that list for the first time in 2013 and allocated 0.6% of its GNI to ODA in 2014. The biggest proportional cuts in 2014 came from Portugal (-14.9%), Spain (-11.2%), Canada (-10.7%), Austria (-9.5%) and Australia (-7.3%). Further details on G7 country progress are provided in the in-depth country profiles in section 3 of this report.

Developed countries must make proven efforts to reach their ODA targets and protect the tiny proportion of development assistance in their budgets. They must also allocate a greater proportion of development assistance to the poorest countries.

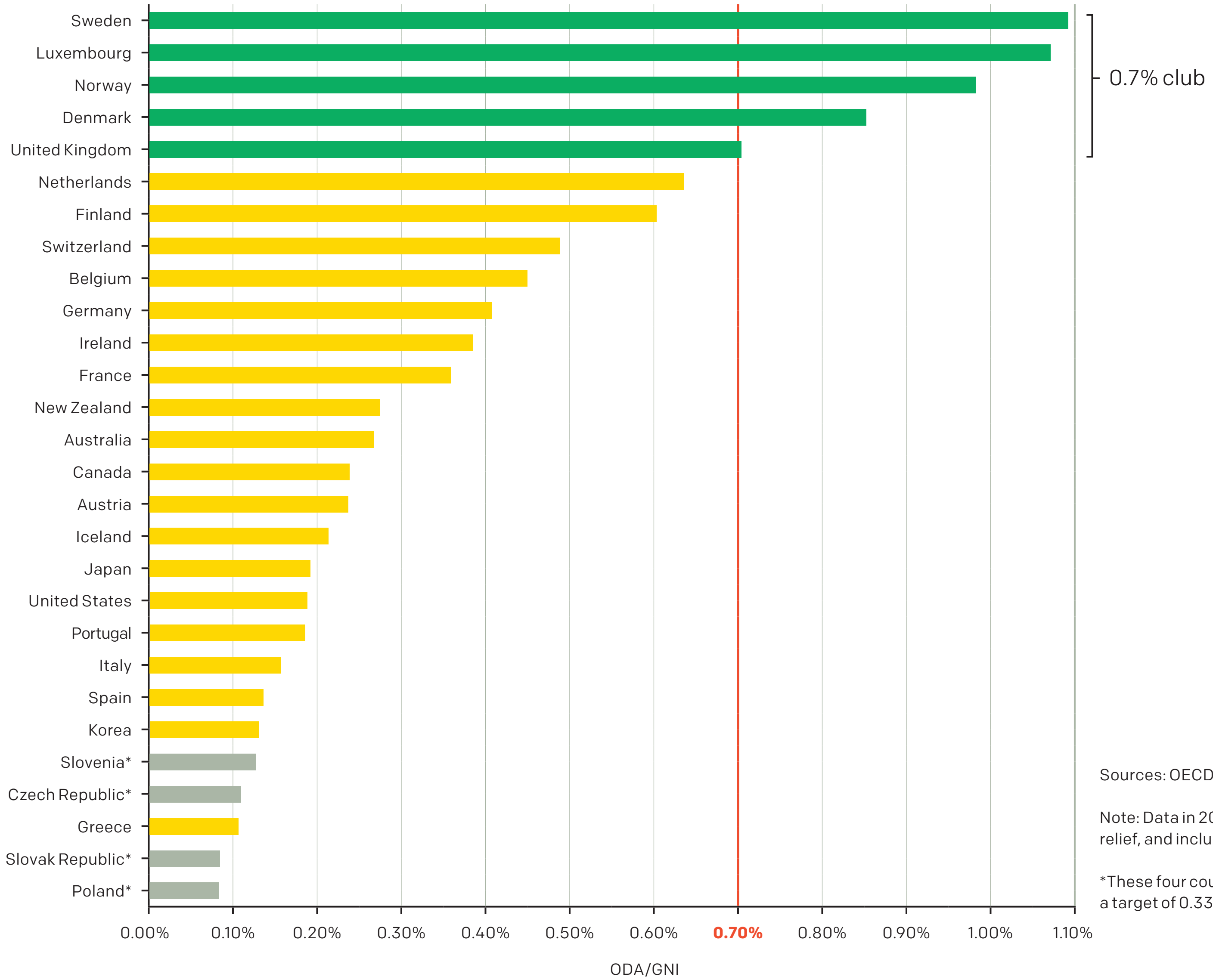
Figure 2: EU28 Progress Towards 0.7% ODA/GNI



Sources: OECD DAC Table 1 and Preliminary Release (April 2015); European Commission (April 2015) Preliminary ODA Tables; OECD Economic Outlook and IMF World Economic Outlook.

Note: Projected ODA does not exclude debt relief. Data in 2014 constant prices. This figure includes ODA from the 28 EU Member States. Target ODA for 2015 is calculated using GNI projections (based on GDP projections for 2015 by the OECD where available, and by the IMF for remaining countries). Net ODA includes both bilateral and multilateral flows but excludes bilateral debt relief for the 19 EU Member States that are DAC members.

Figure 3: DAC Countries' ODA as a % of GNI, 2014



Sources: OECD DAC Table 1 and Preliminary Release (April 2015).

Note: Data in 2014 constant prices. Net ODA excludes bilateral debt relief, and includes both bilateral and multilateral flows.

*These four countries are members of the EU13, and have committed to a target of 0.33% ODA/GNI by 2015.

WHY ODA NEEDS TO BE FOCUSED ON THE POOREST PEOPLE, ESPECIALLY THOSE IN THE POOREST COUNTRIES

Least developed countries (LDCs), in addition to having the greatest depth of poverty (with projections for the relative gap between poverty rates in LDCs and non-LDCs to widen further over the next 15 years), also have the widest funding gaps. Among LDCs, the average (median) level of public revenues per capita in 2013 was just $123. This is in contrast with more than $1,372 per capita in non-LDCs.[1] Furthermore, these countries are likely to experience the slowest growth in domestic resources.[2] ODA accounts for around half of all major external flows into LDCs, on average. Total net FDI inflows to LDCs amounted to $23.5 billion in 2013, compared with more than $713.2 billion across non-LDCs.[3] Public revenues in LDCs are very low, their other external flows are limited and highly volatile, and they have a limited ability to sustain debt, so grants remain the most appropriate instruments for these countries. The DAC recommends that, in their ODA, its members provide an average grant element of either 86% to each LDC (on average, over three years) or 90% to LDCs as a group (annually).[4]

ONE is calling for development partners to allocate 50% of their total ODA to LDCs by 2020, along with a time-bound commitment for DAC countries to deliver 0.7% ODA/GNI as soon as possible. This new LDC target is referenced in the latest iteration of the Addis Ababa Accord, the 'Revised Draft'. A proportional volume target for ODA to LDCs means ODA being swiftly redirected to countries most in need of support, increasing over time as governments increase their ODA volumes towards meeting the 0.7% target. Such a quantitative and time-bound commitment applicable to all development partners is needed to ensure that the decline in aid to LDCs is reversed immediately. Such a target also leaves 50% of development assistance for all other countries and helps countries that provide ODA be more strategic about how they allocate it.

LDCS ARE THE WORLD'S MOST VULNERABLE COUNTRIES

The LDC classification was created by the United Nations in the early 1970s to categorise the world's most vulnerable countries, which should receive special measures. The LDC category is based on three criteria of poor socio-economic and human development:[5] (1) **low GNI per capita**;[6] (2) a **weak human assets index**, based on the percentage of undernourished population, the under-five mortality rate, the gross secondary school enrolment ratio and the adult literacy rate;[7] and (3) **structural vulnerability to exogenous environmental and economic shocks**.[8]

There are currently 48 LDCs, 34 of which are in sub-Saharan Africa. As shown in Figure 1 in the Methodology section, the UN's LDC category overlaps with the World Bank's income-based categories as well as other country groups such as fragile states. The majority of current LDCs (30) are low-income countries (LICs) but 15 are lower-middle-income countries (LMICs) and two are upper-middle-income countries (UMICs). Twenty-four countries (19 of which are in sub-Saharan Africa) are simultaneously LDCs, LICs and fragile states, making them particularly vulnerable. Together, there are currently 66 countries in the LDC, LIC and fragile state groupings.[9]

As part of the Istanbul Programme of Action,[10] LDCs have set the ambitious target that half of them should be able to graduate from the category by the end of the decade. The graduation process, however, is complex and lengthy. LDCs can only graduate if they are found eligible at two consecutive triennial reviews, and then the process takes effect three years later. The next review is due this year, which means that the earliest that the next tranche of graduating countries could be confirmed is 2018, with the process completing in 2021 at the earliest. ONE proposes that ODA levels to LDCs should be reviewed, and if necessary revised, in order to ensure that they are receiving sufficient focus in light of their declining ODA levels.

DESPITE THE DISTINCT NEEDS OF LDCS, THE POOREST COUNTRIES HAVE NOT BEEN PRIORITISED BY DEVELOPMENT PARTNERS

Total ODA flows to LDCs have been in worrying decline in recent years. In 2014 total ODA to LDCs fell by 2% compared with 2013 and by 6% compared with 2010. Bilateral ODA to LDCs declined by 15% between 2013 and 2014. Eleven countries cut their ODA to LDCs compared with 2013 levels. Only one country directed more than 50% of its ODA to LDCs in 2014 – Iceland, which met the 50% target for the first time last year, increasing its assistance by 9.5%. Ireland and Belgium are driving momentum in the EU with Minister De Croo of Belgium and Minister Sherlock of Ireland publicly pledging to spend half of their ODA on LDCs, leading the charge for commitment at the EU level.[11] This year Ireland remained on track with ODA to LDCs, allocating 49% of assistance to these countries – but Ireland needs to ratchet up its overall ODA spending, which has fallen from 2013–14. Belgium increased its development assistance by 3.5% in 2014 and its ODA to LDCs by 24.3%. The share of its ODA going to the poorest countries was 42%, a significant boost compared with 35% in 2013. After reaching the proposed target for the first time in 2013, Japan cut its ODA to LDCs by 18.5% in 2014 and allocated only 40% of its ODA budget to the poorest and most vulnerable countries. **If all DAC countries had allocated half of their ODA to LDCs in 2014, it would have made an additional $26.5 billion available to the world's poorest countries.**

Development assistance to sub-Saharan Africa, where more than two-thirds of LDCs are located, increased slightly by 1.2% last year compared with 2013 (slightly less than the global increase), reaching a total of $41.9 billion. Worryingly, however, half of the DAC countries reduced their ODA to the world's poorest region. The EU has previously committed to provide half of its total ODA increases to Africa (see analysis in country profiles that are part of the EU). **However, as of 2014, only 25.4% of the EU19's overall increase in development assistance has been allocated to the continent.**

In addition, as shown in Figure 5, an analysis of ODA allocations per poor person reveals that richer developing countries actually receive more ODA per person living in extreme poverty than do LDCs.[12]

If all DAC countries had allocated half of their ODA to LDCs in 2014, it would have made an additional $26.5 billion available to the world's poorest countries.

Table 1: ODA Globally, to Sub-Saharan Africa and to LDCs, 2014

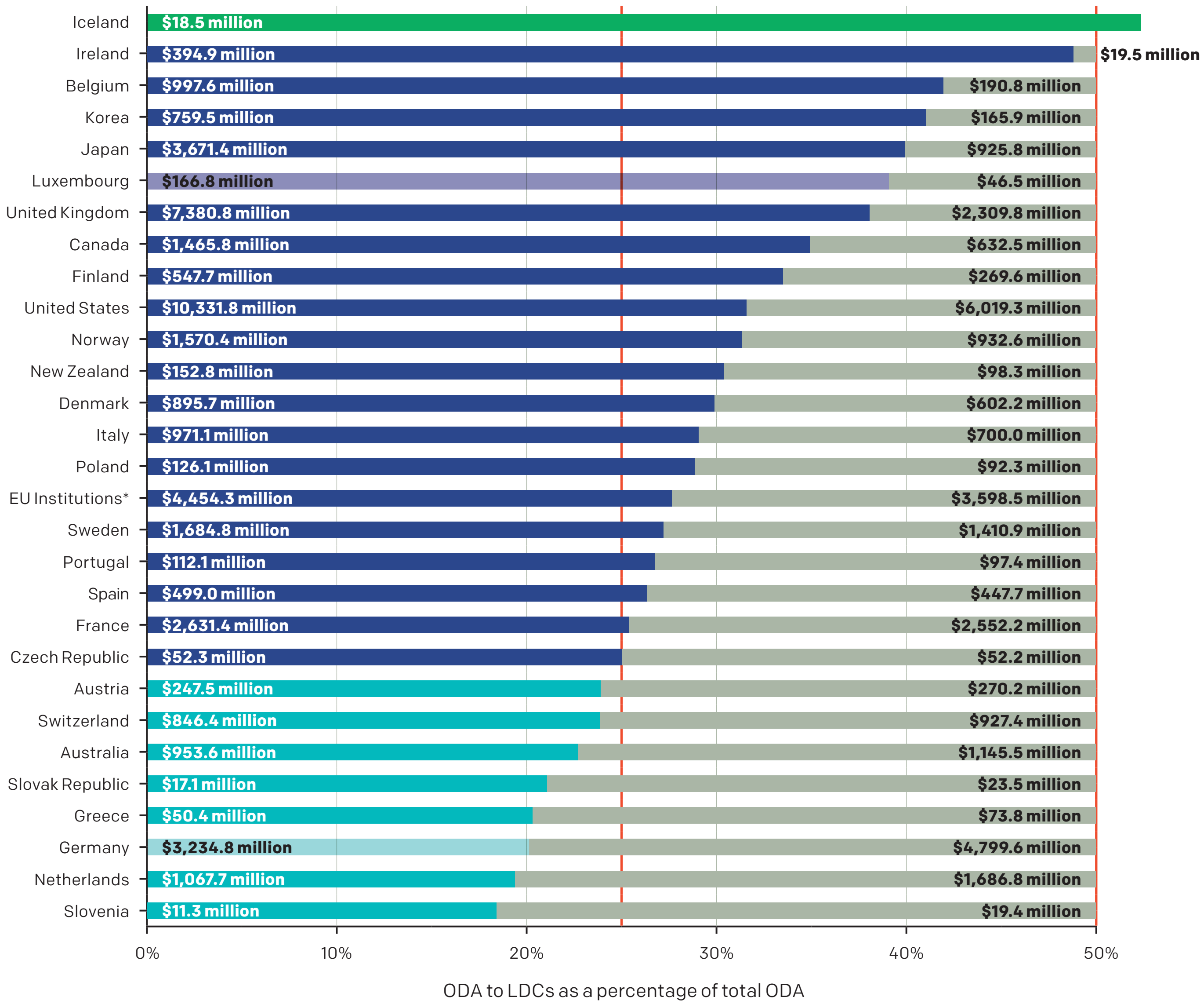
	Global ODA USD millions	ODA to LDCs USD millions	ODA to SSA USD millions	Global ODA % difference 2013–14	ODA to LDCs % difference 2013–14	ODA to SSA % difference 2013–14	ODA to LDCs/ Total ODA	ODA/GNI	ODA to LDCs/GNI	ODA to SSA/GNI
Australia	4,198.28	953.62	240.16	-7.28%	-21.52%	-54.90%	22.71%	0.27%	0.06%	0.02%
Austria	1,035.51	247.53	258.97	-9.49%	-18.58%	-22.60%	23.90%	0.24%	0.06%	0.06%
Belgium	2,376.87	997.61	1,120.12	3.50%	24.28%	24.08%	41.97%	0.45%	0.19%	0.21%
Canada	4,196.44	1,465.76	1,563.27	-10.65%	-16.40%	-19.95%	34.93%	0.24%	0.08%	0.09%
Czech Republic	208.99	52.30	50.88	2.49%	3.65%	1.46%	25.02%	0.11%	0.03%	0.03%
Denmark	2,995.73	895.71	891.04	1.61%	-3.87%	-7.09%	29.90%	0.85%	0.26%	0.25%
Finland	1,634.57	547.73	541.76	12.49%	6.34%	2.10%	33.51%	0.60%	0.20%	0.20%
France	10,367.16	2,631.35	3,545.82	-3.28%	1.26%	-7.45%	25.38%	0.36%	0.09%	0.12%
Germany	16,068.81	–	3,703.32	11.82%	–	10.62%	–	0.41%	–	0.09%
Greece	248.44	50.44	59.25	6.26%	15.56%	13.68%	20.30%	0.11%	0.02%	0.03%
Iceland	35.42	18.54	17.71	-3.82%	9.52%	-1.66%	52.35%	0.21%	0.11%	0.11%
Ireland	808.80	394.88	408.28	-4.51%	-7.39%	-9.95%	48.82%	0.38%	0.19%	0.19%
Italy	3,342.06	971.06	1,011.78	-2.78%	1.64%	2.53%	29.06%	0.16%	0.05%	0.05%
Japan	9,194.40	3,671.36	2,598.73	4.37%	-18.53%	-4.24%	39.93%	0.19%	0.08%	0.05%
Korea	1,850.67	759.47	511.62	0.84%	2.15%	17.90%	41.04%	0.13%	0.05%	0.04%
Luxembourg	426.76	–	50.70	-1.14%	–	-68.53%	39.10%	1.07%	–	0.13%
Netherlands	5,508.99	1,067.66	1,297.01	1.59%	-22.34%	-18.72%	19.38%	0.64%	0.12%	0.15%
New Zealand	502.28	152.81	56.04	6.83%	17.84%	40.25%	30.42%	0.27%	0.08%	0.03%
Norway	5,006.03	1,570.43	1,424.65	-4.25%	8.48%	3.07%	31.37%	0.98%	0.31%	0.28%
Poland	436.75	126.05	141.40	2.84%	48.03%	44.98%	28.86%	0.08%	0.02%	0.03%
Portugal	418.96	112.06	239.66	-14.90%	-22.38%	-19.73%	26.75%	0.19%	0.05%	0.11%
Slovak Republic	81.24	17.13	20.06	-5.05%	-17.72%	-11.32%	21.08%	0.08%	0.02%	0.02%
Slovenia	61.53	11.33	12.79	-0.29%	5.08%	-0.62%	18.42%	0.13%	0.02%	0.03%
Spain	1,893.29	498.98	564.70	-11.18%	13.64%	20.28%	26.36%	0.14%	0.04%	0.04%
Sweden	6,191.37	1,684.80	1,729.49	10.47%	-2.86%	-0.28%	27.21%	1.09%	0.30%	0.31%
Switzerland	3,547.59	846.43	850.23	9.23%	0.85%	7.62%	23.86%	0.49%	0.12%	0.12%
United Kingdom	19,381.22	7,380.85	7,490.13	1.50%	11.97%	7.39%	38.08%	0.70%	0.27%	0.27%
United States	32,702.21	10,331.82	11,499.41	2.83%	-0.36%	7.09%	31.59%	0.19%	0.06%	0.07%
Total DAC	134,720.37	40,859.41	41,898.95	2.02%	-1.88%	1.17%	30.33%	0.29%	0.09%	0.09%
EU Institutions*	16,105.70	4,454.35	5,114.43	0.01%	15.74%	11.56%	27.66%	–	–	–

Sources: OECD DAC Table 1, Table 2a and Preliminary Release (April 2015).

Note: All figures are net flows, excluding debt relief, and in 2014 constant prices. LDC debt relief is not provided in the DAC's preliminary release. Following the practice of the DAC, ONE has assumed that 100% of bilateral debt relief in 2014 was for LDCs. Germany and Luxembourg did not report any data on their ODA to LDCs in 2014. To estimate the total DAC ODA to LDCs in 2014, ONE assumed the same LDC ODA levels for these two countries in 2014 than in 2013.

* The EU Institutions is a 'memo' line shown for information, but figures overlap with those of individual EU Member States. ● **Green indicates that the DAC member met the target of 0.7% ODA/GNI or the proposed target of providing 50% of ODA to LDCs;** ● **red indicates that the DAC member reduced their ODA funding in 2014 compared with 2013.**

Figure 4: ODA to LDCs and Gap to 50%, 2014



- Met 50% of target
- Met 25%-49% of target
- Below 25% of target

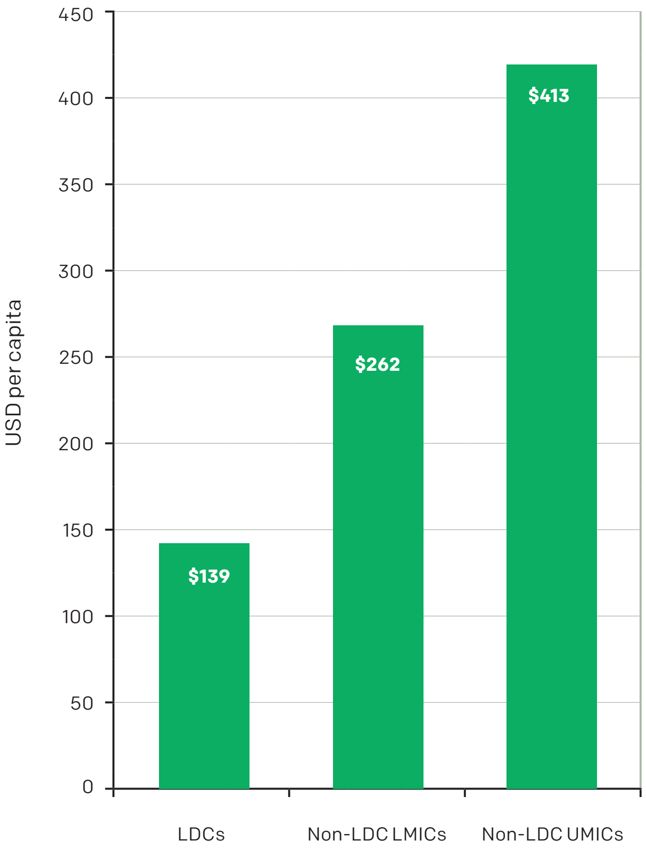
Source: DAC Preliminary Release (April 2015).

Note: All figures are net flows, excluding debt relief, and in 2014 constant prices. LDC debt relief is not provided in the DAC's preliminary release. Following the practice of the DAC, ONE has assumed that 100% of bilateral debt relief in 2014 was for LDCs.

Germany and Luxembourg are shaded differently due to the fact that they did not provide any data on their 2014 ODA to LDCs in the recent DAC Preliminary Release (April 2015) and thus show 2013 levels.

* The EU Institutions is a 'memo' line shown for information, but figures overlap with those of individual EU Member States.

Figure 5: Average (Median) ODA per Person Living in Extreme Poverty



Sources: DAC Table 2a and Development Initiatives, Development Data Hub, available to download from: http://devinit.org/#!/data

Note: ODA is total net flows excluding debt relief and pertains to 2013 figures in 2013 prices. Data on the number of extreme poor refer to the most recent year available (years vary widely). The figure covers 32 LDCs, 20 LMICs and 17 UMICs. The four non-LDC LICs (only two of which have data on extreme poverty available) are not shown.

DEVELOPMENT EFFECTIVENESS

In increasing their global development assistance and better prioritising ODA to LDCs, development partners must also ensure the quality of their development assistance and implement agreed development effectiveness principles,[13] including improving the transparency, quality, comparability and timeliness of financial data (i.e. implement the International Aid Transparency Initiative (IATI) by 2015), improved alignment to developing countries' national strategies, harmonisation (coordination and cooperation between different development partners) and predictability. These principles are of paramount importance to ensure effectiveness and accountability. A lack of full transparency and coordination among providers of development assistance can lead to inefficiencies and is in direct conflict with the principle of country ownership, since developing country governments may not have the information required to build up a complete picture of all externally funded projects within their own country. Harmonisation, alignment and the use of country systems are prerequisites to ensuring that development assistance strengthens domestic government institutions in developing countries.

1

ODA TO KEY SECTORS

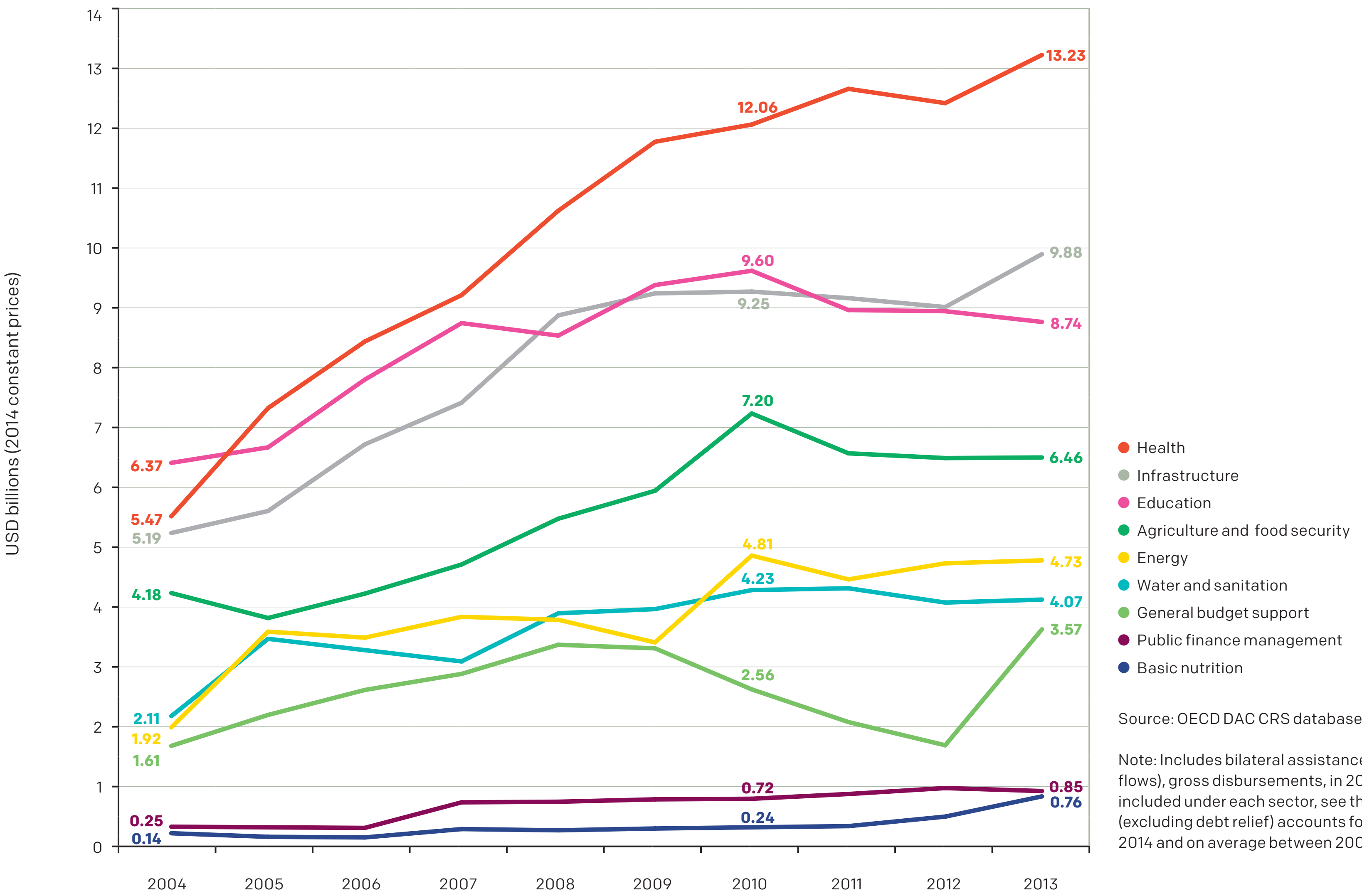
To guarantee that no one is left behind, it will be necessary for development partners to focus on investing in human capacity in order to meet basic needs, including health and education, particularly for the poorest and most marginalised, with a focus on girls and women – as well as on boosting productive capacity by investing in sectors such as agriculture, energy and infrastructure. Investing in agriculture is one of the best ways to reduce poverty in poor countries, particularly in sub-Saharan Africa where two-thirds of people rely on farming for their incomes.

As shown in Figure 6, DAC countries have deprioritised education and agriculture in their bilateral ODA allocations since 2010. Between 2010 and 2013, bilateral development assistance to education decreased by 8.9% while assistance to agriculture and food security declined by 10.3%. Bilateral ODA to energy has also been stagnant in recent years. On the other hand, DAC countries increased their bilateral assistance to health and infrastructure by 9.7% and 9.9% respectively between 2010 and 2013 and more than doubled their funding for basic nutrition (albeit at very low levels).

Development partners will also need to invest more in boosting countries' revenue raising potential and tax capacities. Figure 6 shows that DAC countries have allocated a very limited amount of ODA to public financial management,[14] with ODA to this sector declining by 6% between 2012 and 2013.

Development partners must allocate 50% of development assistance to LDCs by 2020. DAC countries must set timetables to meet the target of 0.7% ODA/GNI – ideally by 2020 – and implement agreed development effectiveness principles.

Figure 6: Bilateral ODA Allocations to Key Sectors, 2004–13



Source: OECD DAC CRS database.

Note: Includes bilateral assistance only (the CRS includes only bilateral flows), gross disbursements, in 2014 prices. For a list of DAC purpose codes included under each sector, see the Methodology section. Bilateral ODA (excluding debt relief) accounts for 69% of total ODA (excluding debt relief, in 2014 and on average between 2005 and 2014.)

CASE STUDY: PEPFAR'S IMPACT: FROM TESTING TO TREATMENT[15]

In 2011, Valentine could barely eat, much less care for her 10-year-old son. She went from one traditional healer to another, but no one could diagnose what was wrong with her. Her husband, believing her illness was brought on by evil spirits, left her and their son. At a time where little was going right, a visit from a stranger would change the course of her life.

Domingas João Quembo was a peer educator with a project in Valentine's native Mozambique supported by the U.S. President's Emergency Plan for AIDs Relief (PEPFAR). Domingas explained to Valentine the importance of HIV testing and counselling as a critical tool in preventing HIV infection and in linking people who test positive to care and treatment services. Some of what Domingas told Valentine rang true for her symptoms, and she decided to get an HIV test – with Domingas at her side. "The result came back positive. It made me very sad but having Domingas there to encourage me was helpful," she says.

Valentine began antiretroviral therapy (ART). Soon after, she and her son returned to live with her husband. She convinced her husband to get tested for HIV, and he too started ART after a positive result. She promised herself that she would help other people in Mozambique, just like Domingas had helped her, once she started to feel better. She now works as an HIV peer educator, using her experience to inform and support others in her community.

Since finding out her status, Valentine has become a mother again – to a HIV-negative daughter – and she is living a healthy life. "Maybe God is rewarding me for the work I am doing in this community," she says. "HIV/AIDS is everybody's problem: family, community and society, and we have to join hands and address the issue together."

Since launching efforts in Mozambique, PEPFAR has worked hard to help Valentine and thousands like her. Through PEPFAR, 365,051 individuals are receiving ART; 876,098 HIV-positive individuals have received care and support (including for tuberculosis/HIV); 229,110 orphans and vulnerable children (OVCs) are receiving support; 930,526 pregnant women with known HIV status are receiving services; 88,512 HIV-positive pregnant women are receiving antiretroviral prophylaxis for the prevention of mother-to-child transmission (PMTCT); and 2,745,764 individuals are receiving counselling and testing.[16]

A mother practices Kangaroo Mother Care (KMC) at Bwaila Hospital in Lilongwe, Malawi. Kangaroo Mother Care is the technique of wrapping newborn babies to the bare chest. Skin-to-skin contact promotes easy access to heat, breastfeeding, and love, all key to the growth and development of low birth-weight babies.

SUPPORTING MIDDLE-INCOME COUNTRIES

Middle-income countries (MICs) need a wide range of financial flows to prosper. Many of the world's poorest people live in such countries and, while their governments are often better equipped to raise their own resources compared with LDCs, development assistance for non-LDCs must prioritise the poorest people. Booming economic growth in many parts of the developing world has seen 30 LICs 'graduate' to MIC status since 2000 by passing the (somewhat arbitrary) GNI threshold of $1,045 per capita. But serious development challenges do not disappear overnight when a country crosses this line.[17] Indeed, a growing majority of disease burden caused by infections such as HIV/AIDS and tuberculosis occurs in MICs, and countries like India and Nigeria still have huge numbers of un-immunised children. As noted in the first two iterations of the Addis Ababa Accord, the resulting problem of the 'missing middle' describes a situation in which ODA and other concessional finance to MICs falls faster than the rate at which domestic revenues and other resources (such as private investment) rise.[18] Kharas and McArthur (2015) have found that LMICs have had the slowest long-term economic growth of any income grouping, and that their revenue base lacks the maturity and diversification needed to compensate for ODA shortfalls.[19]

While some MICs – such as India, China and Nigeria (which together currently account for over half of the world's extreme poor) – have enormous domestic revenues and flows of trade and investment to put to work in fighting poverty and boosting inclusive growth, others are in a radically different position. Zambia, for example, graduated to LMIC status in 2011 (it is still an LDC), yet its extreme poverty rate is the fifth highest among all sub-Saharan African countries: 74% of all Zambians live on less than $1.25 a day.[20] As development assistance providers decide how best to allocate limited and precious ODA resources to achieve the new Global Goals, they must consider both a country's burden of need and its own capacity to meet this need.

ONE welcomes the draft Addis Ababa Accord's emphasis on the need for multilateral development banks to take a flexible approach and for all donors to consider a range of factors in their funding decisions, including levels of development, debt, vulnerability and access to other types of financing.[21] The most critical source of development finance in most countries is domestic revenue. The Addis Ababa Conference can set commitments to help these countries mobilise domestic resources through automatic exchange of tax information (with non-reciprocity agreements for developing countries); tax governance reforms; public country-by-country reporting; publication of beneficial ownership information; and mandatory public reporting on extractives payments and full contract transparency. For certain MICs, substantial development assistance will remain absolutely necessary, and ONE's proposal of 50% of ODA to LDCs also entails support for MICs (since around one-third of LDCs currently are MICs). ONE's recommendation also leaves room for the other 50% of ODA to support non-LDCs. Relatively small injections of focused support can help leverage other resources (for example, capacity-building of revenue and customs authorities, parliaments and other anti-corruption and oversight bodies). Technical cooperation (whether North–South or South–South) may bring far greater added value than equivalent cash funding.

Section 2

DOMESTIC RESOURCE MOBILISATION AND ALLOCATION

Pauline Ochola, the Nursing Officer in Charge at Makadara Health Centre, addresses a group of patients at a clinic in Nairobi, Kenya. Ochola runs the clinic, helping 700 families a month plan for a healthy future.

Governments' own revenues make up the lion's share of financing for development. Across all developing countries on aggregate, total government revenues grew from $1.52 trillion in 2005 to $4.12 trillion in 2011. In per capita terms, this is a 2.5-fold increase, from $290 to $726 per person (weighted average across all LICs and MICs).[1]

However, in some countries, domestic resources remain devastatingly low taken on a per capita basis. While financing is not the only important piece of the puzzle, the (lack of) funding remains a binding constraint for many countries in delivering quality public services. ONE supports the concept of a minimum level of spending on essential public services that reach each and every citizen – including the most marginalised and vulnerable.

SETTING MINIMUM SPENDING LEVELS FOR BASIC NEEDS

The Addis Ababa Conference can start to help countries define what constitutes the minimum spending package on basic needs for their countries – but all should cover basic health and education. Countries must promise to deliver all components, fully funded, by 2020.

Homi Kharas and John McArthur of the Brookings Institution,[2] using data from the International Comparison Program (ICP),[3] first proposed a target – which was also included in the Addis Ababa Conference 'Zero Draft' – of $300 purchasing power parity (PPP) per capita or 10% of GDP per capita (whichever is greater).[4] ONE has analysed the distribution of countries' current spending levels,

DEFINING A MINIMUM SPENDING PACKAGE TO MEET BASIC NEEDS

ONE acknowledges that this minimum package is just that – a minimum – and does not cover all areas of critical public spending to boost economic development and poverty reduction. It is vital that countries agree to the concept in Addis, and then develop their own plans according to the national and local needs of their own poorest people. Changing the parameters will necessarily mean that the target spending level will vary depending on what is included. ONE recommends that the nationally defined package could include, at a minimum, the following basic elements:

- **Health:** Emphasis should be placed on primary health care and essential commodities and services which reach everyone, especially the most vulnerable and remote communities, and girls and women.

- **Education:** Universal and equitable quality education at pre-primary, primary and secondary levels for every girl and boy with a focus on ensuring children complete their full school cycle.

- **Social protection:** As well as health (covered above), the compact should include at least basic social protection to protect the most vulnerable in society, particularly girls and women.

- **Water, sanitation and hygiene (WASH):** Universal access to safe drinking water, and adequate, safe, private and affordable sanitation and hygiene.

- **Nutrition:** The compact should include increased coverage of both nutrition-specific and sensitive interventions as appropriate, including support for breastfeeding up to six months of age; fortification of foods; micronutrient supplementation; treatment of severe malnutrition; and a focus on improving agriculture to increase access to nutritious food.

Governments could agree some basic minimum outcomes in Addis which their minimum spending will deliver by 2020.

The calculations ONE undertakes in this report are based on ICP data which cover health, education and some elements of social protection. WASH and nutrition are not included in the ICP data used as a proxy in ONE's analysis, but they are vital to meeting basic needs and should be included in the compact. Adding more focus areas to the minimum level of spending will necessarily affect the amount of investment that needs to be made. As set out above, countries must choose their own priorities, and the focus throughout must be on delivering ambitious outcomes on basic needs for the poorest in society.

benchmarks for adequate spending to deliver quality health, education and social protection (three elements included in the ICP data used by Kharas and McArthur) and GDP per capita across the developing world, and proposes the following amendments to this target:

- Countries should achieve a minimum annual per capita spend on basic services of **$500 PPP** or **10% of GDP per capita**, whichever is greater.
- Those countries currently spending less than $150 PPP (virtually all of which are LDCs) should reach an interim target of **$300 PPP**.
- These minimum figures of $300 and $500 will need to be periodically reviewed and revised upwards, for example at future FfD conferences every five years from 2020 onwards, to ensure quality provision of essential services.

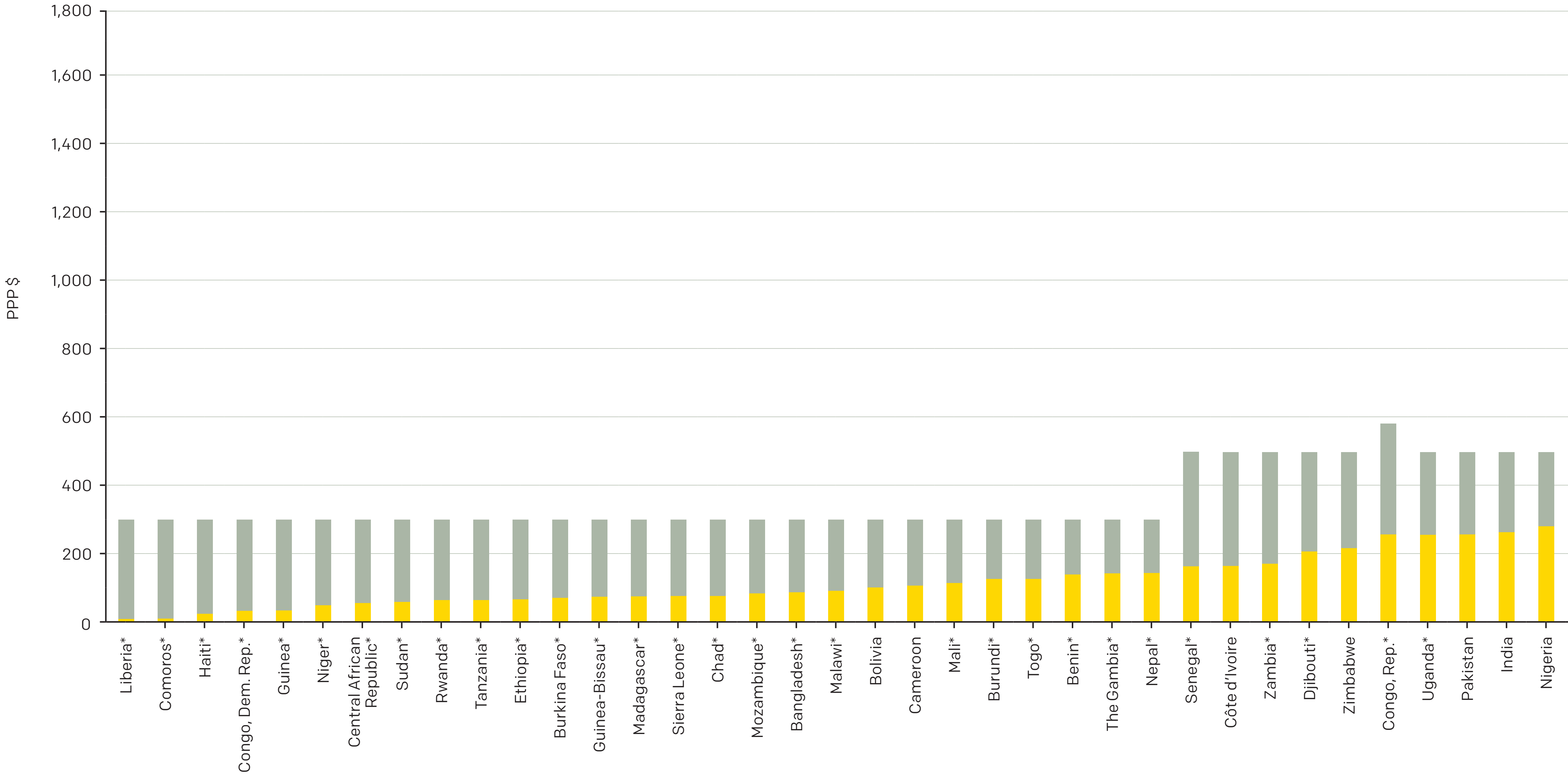
Using the ICP data as a guide to *current* spending, Figure 1 shows that 27 countries (all but two of which are LDCs) currently spend less than $150 per person on basic services in a whole year.[5] In other words, 27 countries currently spend just 2% of the amount – on a per capita basis – that an OECD country such as the United Kingdom ($6,515) does. For these countries ONE proposes the $300 PPP target. For all other countries, ONE proposes a target of $500 PPP or 10% of GDP (whichever is greater). According to the ICP data, 24 countries (half of which are LDCs) fall between $150 and $500. Sixty-five developing countries[6] with a GDP per capita of above $5,000 are included in the ICP dataset, of which 20 are not currently spending at least 10% of their GDP on basic services. Five of these 20 also fall below $500, making a grand total of **66 developing countries**, with a combined shortfall to target of **$152.0 billion** (in nominal terms). **Some $34.5 billion of the shortfall is accounted for by 37 LDCs.**

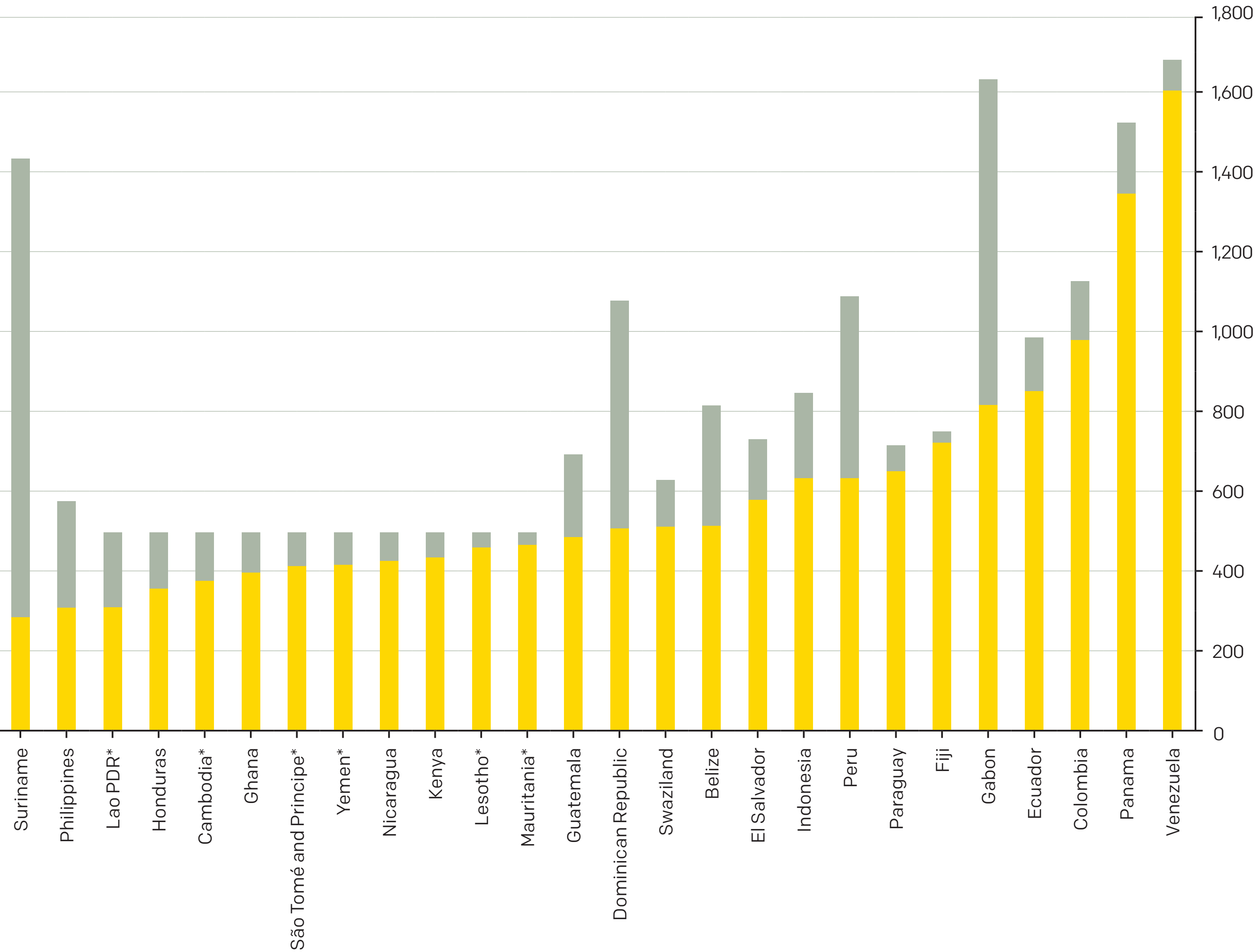
Table 1: Average Per Capita Government Expenditure on Individual Consumption, 2011

Group of countries	$ PPP
All	$2,477
LDCs	$222
LDCs + remaining LICs	$247
Developing countries	$1,152
HICs	$4,997

Source: ICP 2011 Round and ONE calculations.

Figure 1: Current Expenditure and Gap to Target for All Developing Countries Currently Falling below ONE's Proposed Minimum Spending Targets





Current expenditure

Gap to target

Source: International Comparison Program, 2011 Round.

Note: LDCs are indicated by an asterisk. Three outlying countries have been excluded: Anguilla (expenditure of $1,672 and gap of $1,056); Equatorial Guinea (expenditure of $482 and gap of $3,462); and Taiwan (expenditure of $2,482 and gap of $1,424).

2

Spending targets formulated as a proportion of governments' total budgets also exist for several key development sectors. For example, members of the African Union agreed at Abuja in 2001 to devote 15% of total spending to health, and at Maputo in 2003 (reaffirmed at Malabo last year) to devote 10% of total spending to agriculture. All countries that are signed up to Education for All – now known as the Global Partnership for Education – have committed to allocate 20% of their budgets to education. Analysis of performance by African countries against the health, agriculture and education spending targets is presented on pages 70–73, followed by country profiles for Nigeria and Tanzania.

BOOSTING DOMESTIC RESOURCES

In order to help fund a package of essential services, ONE is calling for countries to work towards nationally defined revenue-to-GDP[7] targets of at least **20% for LDCs and other LICs**; **22% for LMICs** and **24% for UMICs (and HICs)**. By 2020, countries should halve the gap towards these targets. This formulation of targets builds on recommendations by the Sustainable Development Solutions Network (SDSN) and Kharas and McArthur, among others; the 2020 target is five years earlier than the date that appeared in the Addis Ababa 'Zero Draft'. In the 'Revised Draft' released in May 2015, the reference to specific quantitative targets was removed.[8] The new text calls for fully reaching (and not halving) nationally defined targets by 2025. At the first FfD drafting session, LDCs themselves called for the setting of general government tax-to-GDP ratios, citing the lack of modern institutional structures and computerised systems as a major constraint to increasing revenues.[9]

CASE STUDY: THE ETHIOPIAN CENTER FOR DISABILITY AND DEVELOPMENT[10]

"When I grow up, I want to be a journalist". Saada is nothing if not ambitious. A pupil at Adama Primary school in rural Ethiopia, she knows that journalism is a tough job. But she faces another challenge: she is blind.

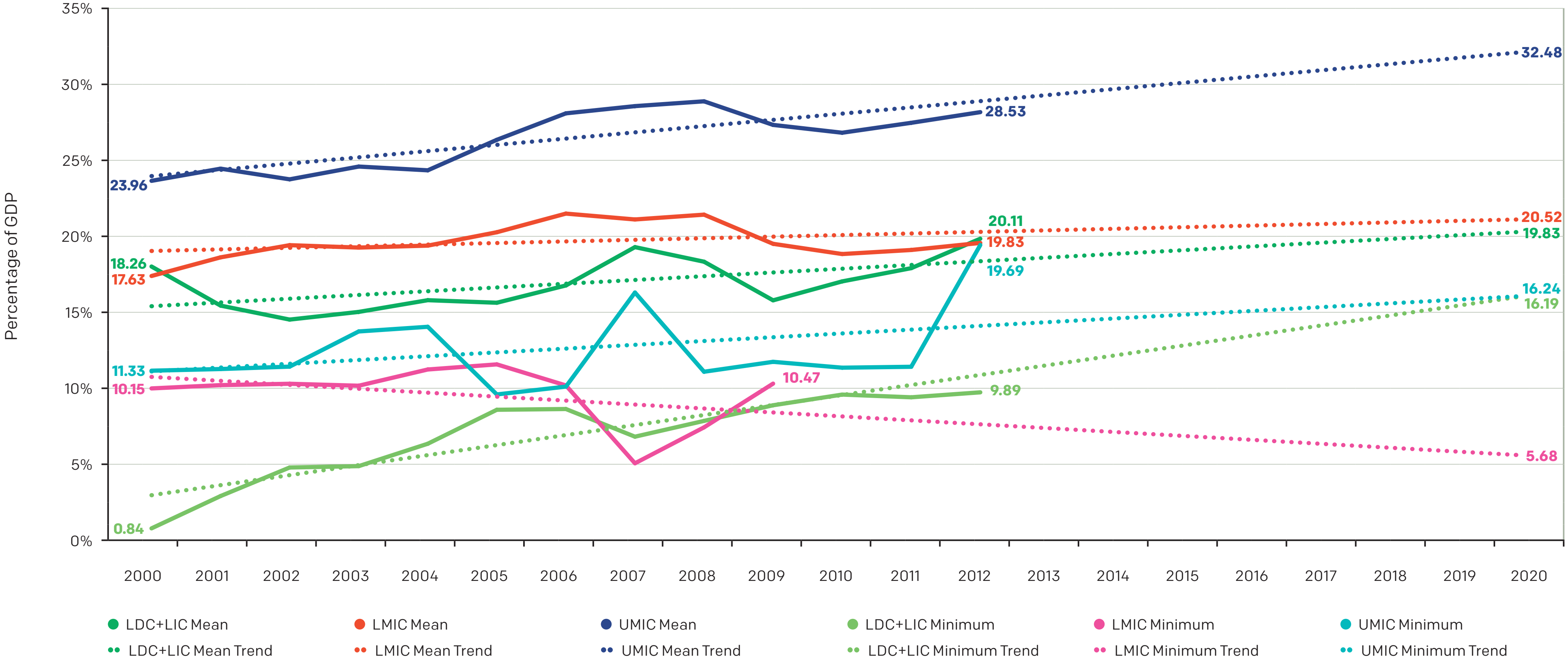
The government run school is supported by the Ethiopian Center for Disability and Development (ECDD) – a project which seeks to integrate pupils with physical and mental disabilities into the normal education system. Saada's classmate Efran cannot hear. He talks passionately about the support of his fellow pupils in following the teacher's instructions and what a privilege it is to learn. Efran's gratitude is humbling. The stigma in local communities toward disability can be devastating and, all too often, families see children with disabilities as a source of shame and embarrassment.

Yetnebersh Nigussie, the charity's executive director and a national champion for disability, highlights the problems. There are high drop-out rates for children. Basic challenges such as wheelchair access to toilets can make it impossible for some disabled children to attend school. The cost of transport can be prohibitive.

The project is funded by the European Commission. Is the government doing enough for these children? Nigussie points to the Ministry of Education's policy on the inclusion of disabled students. It's a strong document, but this does not always filter down to the local level. "We demand cost sharing from the government," says Nigussie. "It's the only way to demonstrate government buy-in and make it sustainable. Our role is to demonstrate, not to implement."

The International Aid Transparency Initiative (IATI) helps to track donor spending on this project. The European Commission's data show the project's location and the budget of €149,000 for 'Promoting Inclusive Education for Children with Disabilities'.[11] The minimum spending package that ONE is proposing could ensure that the poorest and most marginalised children have the basic services they need to survive and thrive.

Figure 2: Trends in Revenue-to-GDP Ratios in LDCs and LICs, LMICs and UMICs



Source: World Bank, World Development Indicators.

Note: LMIC and UMIC groups here include only those countries that are not LDCs (which are covered in the first category). The sample includes: for LDCs plus remaining LICs, between 12 and 26 countries in each year; for LMICs between 13 and 26 countries in each year; and for UMICs between 23 and 35 countries in each year. The countries represented by the minimum may change year-on-year. Groupings are based on current classification at the time of publication and do not reflect the changing composition of each income group over time (some of the variation over time will likely be due to this). The data include both tax and non-tax revenue, but exclude grants.

Figure 2 shows trends in the mean and minimum ratios for these groupings since 2000 and demonstrates that these targets should not be considered overly ambitious or unrealistic for the majority of countries. Based on 2012 levels, the averages for both LDCs/LICs and UMICs are already above their respective targets, and the average for LMICs is only around two percentage points below. Indeed, ONE calls for any country already very close to, or above, these thresholds, to adopt the next highest target, and to continue to progress thereafter. As an illustration, OECD countries typically mobilise in the range of 25–40% of GDP. Nevertheless, more than half of all developing countries covered by the dataset (and a large majority of LDCs plus LICs) are not yet meeting these proposed targets.

For some countries currently raising very low levels of revenues (particularly LMICs, where the minimum result is trending downwards, despite the recent uptick between 2007 and 2009), it will be much more challenging to meet the targets, and these countries may require a longer timeframe. Furthermore, in the poorest countries, even performing well on revenue-to-GDP targets does not necessarily translate into a meaningful level of per capita expenditure (see the example of Tanzania on page 78), and thus efforts to raise revenues must be made in the context of efforts to boost inclusive growth. In the meantime, significant development assistance flows will still be urgently needed to help deliver a minimum spending package.

ONE finds that at least **$106.8 billion** in additional revenues could be raised each year across 46 developing countries (excluding China and India) if they halved the gap towards ONE's proposed revenue targets.[12] These significant additional resources would go a long way towards providing quality essential services, while also allowing for investment in agriculture, energy and infrastructure to fuel economic growth. The majority of this would accrue to (non-LDC) UMICs. Nevertheless, a sizeable **$14.4 billion** in additional revenues would be raised within LDCs (around half of which would be in Bangladesh). The available data cover roughly only half (25) of LDCs, and so this is likely to be a conservative estimate. On aggregate, these extra resources alone would fill 42% (or 83% if the gap were completely closed) of the overall $34.5 billion shortfall in funding for essential social services identified above for the LDCs, although it should be noted that these are figures for the group as a whole and are not matched with country-by-country shortfalls.

For countries to meet these revenue targets – and indeed, to maintain an ever upwards trend – a range of policy reforms must be implemented. These include improved revenue collection through strengthened tax administrations enacting fair and progressive tax policies, and improving natural resource management and financial management. Capacity-building among revenue and customs authorities, as well as oversight bodies, will accelerate this effort and help clamp down on corruption. Mandatory extractives and contract transparency is another crucial component that must be advanced at Addis. Reforms in beneficial ownership, automatic exchange of tax information, tax governance reform and country-by-country reporting will enable developing countries to curb the scourge of illicit financial flows and tax evasion that deprive citizens of valuable funding. Lastly, all financial flows must be tracked in open data formats, including government revenues and expenditures. Shining a light on how governments are managing their budgets empowers citizens to track resources to results, and to demand better. These are the combined responsibilities of both developed and developing countries.

In order to help fund a package of essential services, ONE is calling for countries to work towards nationally defined revenue-to-GDP targets of at least 20% for LDCs and other LICs, 22% for LMICs and 24% for UMICs (and HICs). By 2020, countries should halve the gap towards these targets.

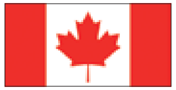
ONE finds that at least $106.8 billion in additional revenues could be raised each year across 46 developing countries (excluding China and India) if they halved the gap towards ONE's proposed revenue targets.

At least $14.4 billion of that amount would be raised within LDCs.

COUNTRY PROFILES

3

Women walk to collect water at a river
near the village of Umoja in Samburu, Kenya.



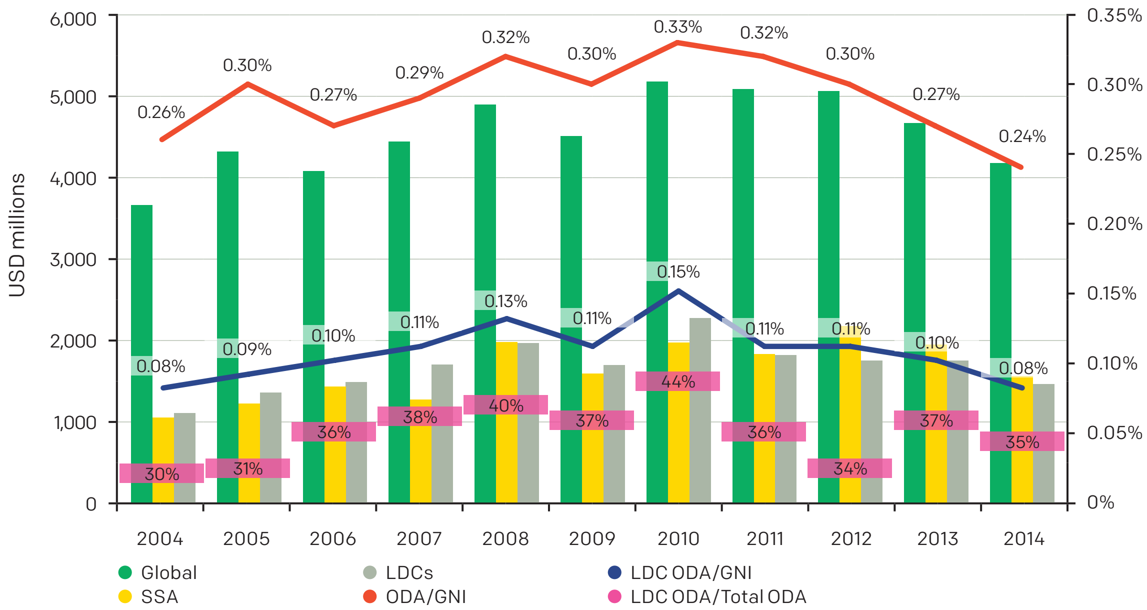
CANADA

Despite significant ODA commitments to improve maternal, newborn and child health (CAD 3.5 billion in May 2014) and to improve access to vaccines for children though Gavi, the Vaccine Alliance (CAD 500 million in January 2015), Canada significantly cut its ODA in 2014, including to the poorest countries. During the 2015 federal election campaign, the Conservatives, Liberals and the New Democratic Party (NDP) each has an opportunity to commit to reverse this trend and to allocate 50% of Canada's ODA to the countries that need it most. In 2014 Canada demonstrated its global leadership on extractives transparency by passing a mandatory disclosure law for oil, gas and mining companies, and it should now ensure that companies report project-level information, without exemptions, to a centralised register in open data formats.

Official Development Assistance

2014 ODA, net of debt relief		2013–14 change	Ranking among G7[1]
Global	$4.20 billion (CAD 4.64 billion)	-10.7% ↓	6th
ODA to LDCs	$1.47 billion (CAD 1.62 billion)	-16.4% ↓	5th
ODA to sub-Saharan Africa	$1.56 billion (CAD 1.73 billion)	-20.0% ↓	6th
Total ODA/GNI	0.24%	↓	4th
ODA to LDCs as a % of total ODA	35%	↓	3rd
ODA/GNI to LDCs	0.08%	↓	3rd
2014 ODA, net of debt relief		**2013–14 change**	**Ranking among G7**
Gender-focused bilateral ODA[2]	$1.57 billion (CAD 1.74 billion)	-15.0% ↓	5th
Gender-focused bilateral ODA as % of total bilateral ODA[3]	47%	↓	3rd
In-donor costs and debt relief as % of total ODA	13%	DOWN	3rd

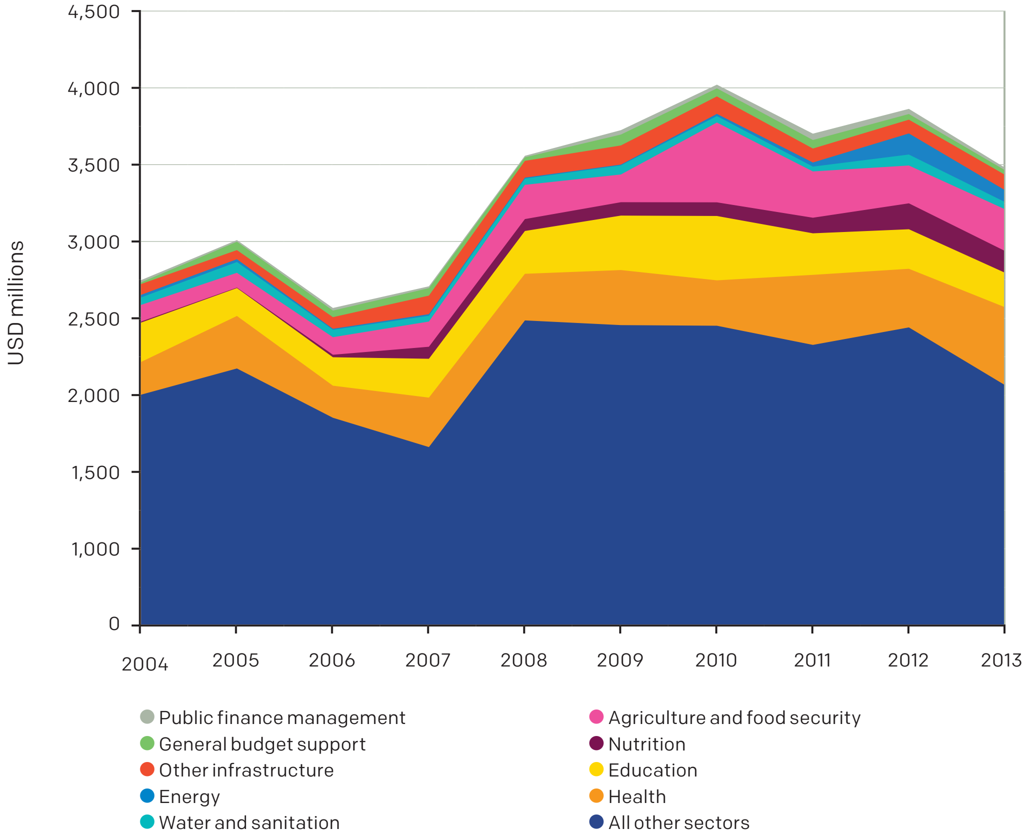
Figure 1: Canada's Global and SSA ODA as Volume and % of GNI; LDC ODA as Volume, % of Total ODA and % of GNI, 2004–14



Sources: OECD DAC Tables 1 and 2a and Preliminary Release (April 2015).

Note: ODA in 2014 constant prices. Net ODA excludes bilateral debt relief, and includes both bilateral and multilateral flows (SSA and LDC imputed multilateral flows in 2014 are estimated by ONE).

Figure 2: Bilateral ODA, Sectoral Analysis, 2004–13 (2014 prices)



Source: OECD DAC CRS.

Note: Includes bilateral assistance only, gross disbursements, in 2014 constant prices. For information on which CRS codes are included in each of the categories represented in this graph, please refer to the Methodology section.

Table 1: Contributions to the Global Fund and Gavi, as of January 2015 Pledging Conference (USD millions)

Gavi	Past Contributions (2000–14)	Pledges (2015→)
Direct contributions	310.6	449.6 (2015–20)
Advance Market Commitment (AMC)	211.9	0
International Finance Facility for Immunisation (IFFIm)	0	0
TOTAL	522.5	449.6
Global Fund	**Past Contributions (2002–13)**	**Pledges (2014–16)**
Direct contributions	1,503.6	612.3

Note: All numbers are given in USD 2014 constant prices (millions). Figures in current USD are converted into constant prices using DAC country deflators. When there is only one year indicated for Gavi pledges (e.g. 2015), it means that the funding is only reported through 2015 and/or the funding information comes from the January 2015 pledging conference, for which no timeline has been published.

Sources: Global Fund to Fight AIDS, Tuberculosis and Malaria, 'Government Donors (Pledges and Contributions)': http://www.theglobalfund.org/en/partners/governments/. For past Gavi contributions and pledges made before January 2015, figures are taken from Gavi's donor contributions page: http://www.gavi.org/library/gavi-documents/funding/searchtext/annual-contributions/show/all/hidefilters/. For pledges as of January 2015, the figures come from the Chair's Summary of the Gavi Pledging Conference for 2016–20, 'Reach Every Child', Berlin, 26–27 January 2015, available at: http://www.gavi.org/Funding/Resource-mobilisation/Process/Gavi-pledging-conference-January-2015/

Gender Focus

1. **Is there a strong gender priority contained in the main Canadian development law(s)? What are these laws?**

   Yes. The Canadian International Development Agency (CIDA)'s Policy on Gender Equality,[4] adopted in 2010, means that Canadian development programmes must advance the equal participation of women in decision-making, support the human rights of girls and women and reduce gender inequality.

2. **Is gender mainstreamed throughout Canada's development programmes?**

   Yes. Canada has integrated gender equality as a theme throughout its international development programmes, including through gender equality analysis.

3. **Are Canada's development results disaggregated by gender?**

   Not specifically, but gender is a cross-cutting theme in its development results. Results are assessed based on overall performance against CIDA's Policy on Gender Equality.[5]

4. **Looking ahead: (a) Is gender a priority for Canada for the Global Goals/Addis Ababa Conference? (b) Are there any plans to (further) improve the prioritisation of gender in Canada's development policy?**

   (a) Yes, Canada is advocating for the empowerment of girls and women as a theme throughout the Global Goals and is also advocating for a stand-alone goal. (b) No further information available.

Table 2: Domestic Resource Mobilisation and Accountability

Extractives transparency	Strong national law in place?	Strong guidance adopted in line with law? (date expected)	Date of initial data publication?	Open data formats?	Implementing the Extractive Industries Transparency Initiative (EITI)?
	Yes (December 2014)	**June 2015**	**TBD upon implementation**	**TBD upon implementation**	**No**
Beneficial ownership transparency	Public access law (companies)?	Public access law (trusts and other legal entities)?	Law enforcement access (companies)?	Law enforcement access (trusts and other legal entities)?	Open data formats?
	No	**No**	**No**	**No**	**No**
Contract transparency	Law in place?	Government publishes consistently?	Open data formats?	Companies publish?	Political commitment?
	Partial[6]	**Partial[7]**	**Partial[8]**	**Partial[9]**	**Yes[10]**
Automatic exchange of tax information	Codified in law?	Multilateral exchange agreements?	Agreements with developing countries?	Commitment to include developing countries?	Capacity-building commitment?
	No	**No**	**Partial[11]**	**Yes[12]**	**Yes[13]**
Public country-by-country reporting for multinational companies	Comprehensive law adopted?	Partial law adopted?	Public information commitment?	Private information commitment?	Open data formats?
	No	**No**	**No**	**Yes[14]**	**No**
Aid transparency	Codified in law?	Major development assistance agency reports to IATI?	Major development assistance agency scores 'very good' or 'good' on Aid Transparency Index?	Comprehensive information on major development assistance agency made publicly available on government website?	Government has made a commitment to report to IATI standards?
	No	**Yes**	**Yes**	**Yes[15]**	**Yes[16]**

EU/EU INSTITUTIONS

In 2014, the European Union and its Member States remained collectively the world's largest provider of ODA. However, despite overall levels increasing, the EU as a whole has not yet achieved its target of spending 0.7% of its collective GNI on ODA by 2015. The EU Institutions and the 19 Member States reporting to the DAC allocated less than a third of their ODA to LDCs in 2014. The EU should recommit to meeting its 0.7% target, ideally by 2020, and promise to give half of its ODA to the poorest countries, and countries should set a concrete timetable immediately to reach these targets. Having passed pioneering legislation on transparency for the extractives and banking sectors, the EU should require publicly accessible country-by-country reporting for multinationals in other economic sectors.

- EU institutions refers to the institutions that govern the EU. 'EU institutions' ODA' refers to the ODA that is managed by the EU institutions on behalf of the EU. This includes the European Commission and the European External Action Service, which manage ODA under the EU budget, the European Development Fund and the European Investment Bank (EIB).
- EU refers to EU Institutions and Member States. In tracking ODA, this refers to ODA provided by the 28 EU Member States (EU28) plus the EU institutions' own resources for ODA (i.e. via loans extended by the EIB, which are not imputed to Member States.
- EU19 refers to the 19 EU Member States that are members of the OECD Development Assistance Committee (DAC).

Official Development Assistance

EU Institutions

2014 ODA, net of debt relief		2013–14 change
Global	$16.11 billion (€12.14 billion)	+0.01% ↑
ODA to LDCs	$4.45 billion (€3.36 billion)	+15.7% ↑
ODA to sub-Saharan Africa	$5.11 billion (€3.86 billion)	+11.6% ↑
ODA to LDCs as % of total ODA	28%	↑
% of total increase since 2004 that has gone to Africa	36.7%	
2013 ODA, net of debt relief		**2012–13 change**
Gender-focused bilateral ODA[1]	$2.55 billion (€1.92 billion)	-8.1% ↓
Gender-focused bilateral ODA as % of total bilateral ODA[2]	15% of total bilateral ODA	No change
In-donor costs and debt relief as % of total ODA	7%	UP

EU

2014 ODA, net of debt relief		2013–14 change
Global	$76.84 billion (€57.91 billion)	+1.4% ↑
2014 total ODA/GNI	0.42%	No change

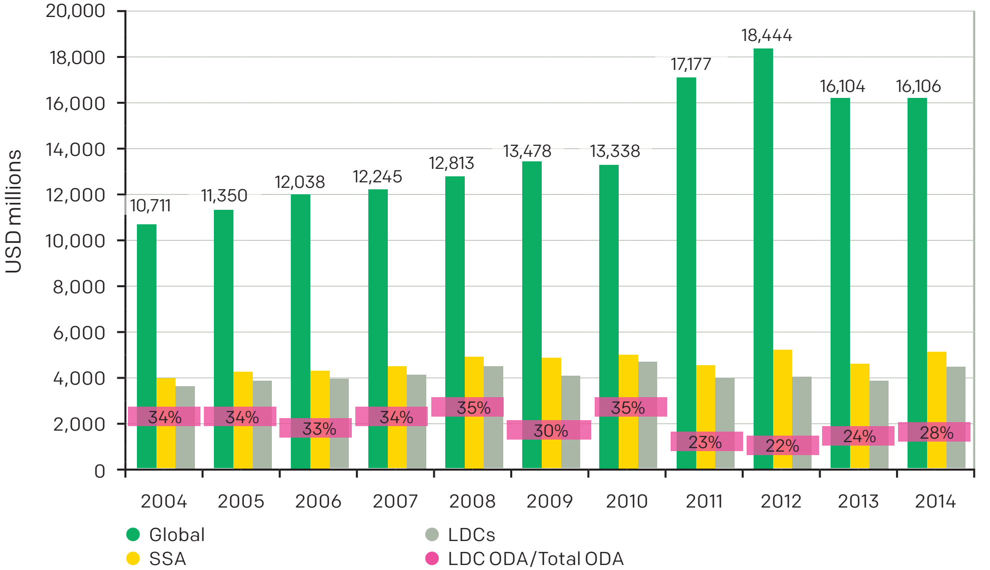
EU28

2014 ODA, net of debt relief		2013–14 change
Global	$74.09 billion (€55.85 billion)	+3.0% ↑
2014 total ODA/GNI	0.41%	↑

EU19[3]

2014 ODA, net of debt relief		2013–14 change
Global	$73.49 billion (€55.39 billion)	+2.9% ↑
ODA to LDCs	$ 21.09 billion (€15.85 billion)	+2.3% ↑
ODA to sub-Saharan Africa	$23.14 billion (€17.44 billion)	+1.4% ↑
2014 total ODA/GNI	0.41%	↓
ODA to LDCs as % of total ODA	29%	↓
LDC ODA/GNI	0.12%	No change
% of total increase since 2004 that has gone to Africa	25.4%	
2013 ODA, net of debt relief		**2012–13 change**
Gender-focused bilateral ODA[4]	$17.96 billion (€13.53 billion)	+7.5% ↑
Gender-focused bilateral ODA as % of total bilateral ODA[5]	40%	↑
In-donor costs and debt relief as % of total ODA	13%	DOWN

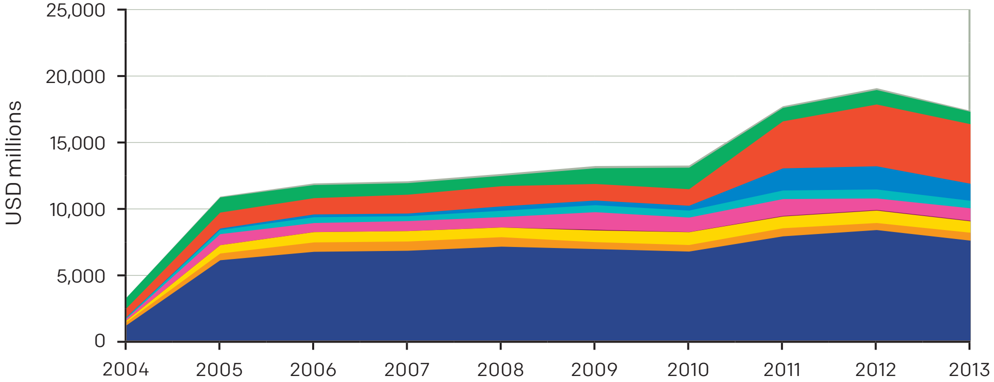
Figure 1: EU Institutions' Global and SSA ODA as Volume; LDC ODA as Volume, and % of Total ODA, 2004–14



Sources: OECD DAC Tables 1 and 2a and Preliminary Release (April 2015).

Note: ODA in 2014 constant prices. Net ODA excludes bilateral debt relief, and includes both bilateral and multilateral flows (SSA and LDC imputed multilateral flows in 2014 are estimated by ONE).

Figure 2: EU Institutions' Bilateral ODA, Sectoral Analysis, 2004–13 (2014 prices)



Source: OECD DAC CRS.

Note: Includes bilateral assistance only, gross disbursements, in 2014 constant prices. For information on which CRS codes are included in each of the categories represented in this graph, please refer to the Methodology section.

Table 1: EU Instutions' Contribution to the Global Fund and Gavi, as of January 2015 Pledging Conference (USD millions)

Gavi	Past Contributions (2000–14)	Pledges (2015–>)
Direct contributions	71.4	489.1 (2015–20)
Advance Market Commitment (AMC)	0	0
International Finance Facility for Immunisation (IFFIm)	0	0
TOTAL	71.4	489.1
Global Fund	**Past Contributions (2002–13)**	**Pledges (2014–16)**
Direct contributions	1,847.6	502.9

Note: All numbers are given in USD 2014 constant prices (millions). Figures in current USD are converted into constant prices using DAC country deflators. When there is only one year indicated for Gavi pledges (e.g. 2015), it means that the funding is only reported through 2015 and/or the funding information comes from the January 2015 pledging conference, for which no timeline has been published.

Sources: Global Fund to Fight AIDS, Tuberculosis and Malaria, 'Government Donors (Pledges and Contributions)': http://www.theglobalfund.org/en/partners/governments/. For past Gavi contributions and pledges made before January 2015, figures are taken from Gavi's donor contributions page: http://www.gavi.org/library/gavi-documents/funding/searchtext/annual-contributions/show/all/hidefilters/. For pledges as of January 2015, the figures come from the Chair's Summary of the Gavi Pledging Conference for 2016–20, 'Reach Every Child', Berlin, 26–27 January 2015, available at: http://www.gavi.org/Funding/Resource-mobilisation/Process/Gavi-pledging-conference-January-2015/

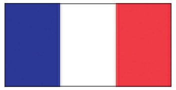
Gender Focus

1. **Is there a strong gender priority contained in the main EU development law(s)? What are these laws?**
   Yes. The Lisbon Treaty prescribes that, in all its activities, the EU will aim to eliminate inequalities and to promote equality between men and women.[6] The Cotonou Agreement, adopted in 2000 between the EU and African, Caribbean and Pacific (ACP) countries, calls for gender issues to be taken into account in all areas of cooperation.[7]
2. **Is gender mainstreamed throughout the EU's development programmes?**
   Yes. The EU Action Plan on Gender Equality and Women's Empowerment in Development (2010–15) (GAP) ensures that gender equality and women's empowerment are mainstreamed in all EU development policies and programmes[8] – though the EU falls short on implementation.[9]
3. **Are the EU's development results disaggregated by gender?**
   Yes. In the 2014 annual report on the EU's development and external assistance, some gender-disaggregated data are available in an increasing number of sectors.[10]
4. **Looking ahead: (a) Is gender a priority for the EU for the Global Goals/Addis Ababa Conference? (b) Are there any plans to (further) improve the prioritisation of gender in the EU's development policy?**
   (a) Yes.[11] All main EU institutions have stated the importance of having gender as a stand-alone goal, and all mention the importance of addressing gender inequality.[12] (b) Yes. The draft Gender Action Plan 2016–20 proposes a more strategic approach to tackling gender inequality.[13]

Table 2: Domestic Resource Mobilisation and Accountability

Extractives transparency	Strong national law in place?	Guidance adopted in line with law? (date expected)	Date of first data publication?	Open data formats?	Implementing the Extractive Industries Transparency Initiative (EITI)?
	Yes	**N/A**	**N/A**	**No**[14]	**N/A**
Beneficial ownership transparency	Public access law (companies)?	Public access law (trusts and other legal entities)?	Law enforcement access (companies)?	Law enforcement access (trusts and other legal entities)?	Open data formats?
	TBD upon implementation[15]	**No**	**Yes**[16]	**Partial**[17]	**No**
Contract transparency	Law in place?	Government publishes consistently?	Open data formats?	Companies publish?	Political commitment?
	Yes[18]	**Partial**[19]	**Yes**	**N/A**	**Yes**[20]
Automatic exchange of tax information	Codified in law?	Multilateral exchange agreements?	Agreements with developing countries?	Commitment to include developing countries?	Capacity-building commitment?
	Yes[21]	**N/A**[22]	**N/A**	**Yes**[23]	**Yes**[24]
Public country-by-country reporting for multinational companies	Comprehensive law adopted?	Partial law adopted?	Public information commitment?	Private information commitment?	Open data formats?
	No	**Yes**[25]	**No**	**Yes**[26]	**No**
Aid transparency	Codified in law?	Major development assistance agency reports to IATI?	Major development assistance agency scores 'very good' or 'good' on Aid Transparency Index?	Comprehensive information on major development assistance agency made publicly available on government website?	Government has made a commitment to report to IATI standards?
	Yes	**Yes**[27]	**Yes**[28]	**Yes**	**Yes**[29]

3



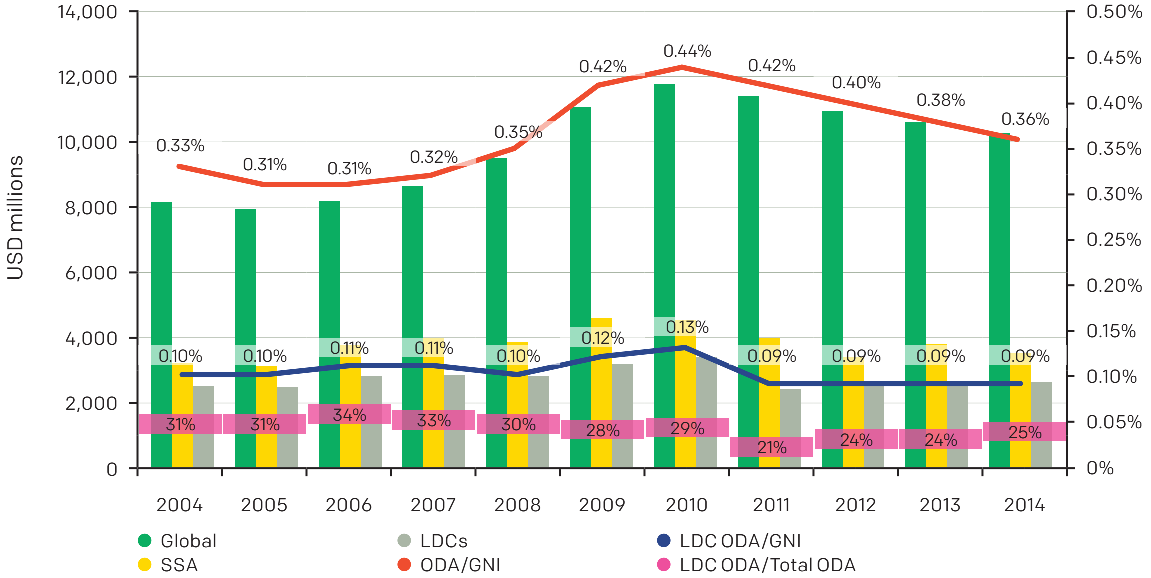
FRANCE

Despite continued leadership on innovative finance and renewed support to Gavi, France's ODA has been declining since the election of President Hollande in 2012 and is now at its lowest level since 2009, and with only a quarter of it going to the poorest countries. France should reverse this trend to meet its longstanding 0.7% ODA/GNI commitment and rebalance its share of ODA targeted to LDCs to 50%. France remains at the forefront of the fight against illicit outflows of capital, but 2015 needs to be the year when it moves from words to action: translating the Presidential commitment of public country-by-country reporting into law and finalising the implementation of public registers of beneficial ownership.

Official Development Assistance

2014 ODA, net of debt relief		2013–14 change	Ranking among G7[1]
Global	$10.37 billion (€7.81 billion)	-3.3%↓	4th
ODA to LDCs	$2.63 billion (€1.98 billion)	+1.3%↑	4th
ODA to sub-Saharan Africa	$3.55 billion (€2.67 billion)	-7.4%↓	4th
Total ODA/GNI	0.36%	↓	3rd
ODA to LDCs as % of total ODA	25%	↑	6th
ODA/GNI to LDCs	0.09%	No change	2nd
% of total increase since 2004 that has gone to Africa	13.4%		6th
2013 ODA, net of debt relief		**2012–13 change**	**Ranking among G7**
Gender-focused bilateral ODA[2]	$1.36 billion (€1.02 billion)	-25.1%↓	6th
Gender-focused bilateral ODA as % of total bilateral ODA[3]	19%	↓	5th
In-donor costs and debt relief as % of total ODA	24%	DOWN	6th

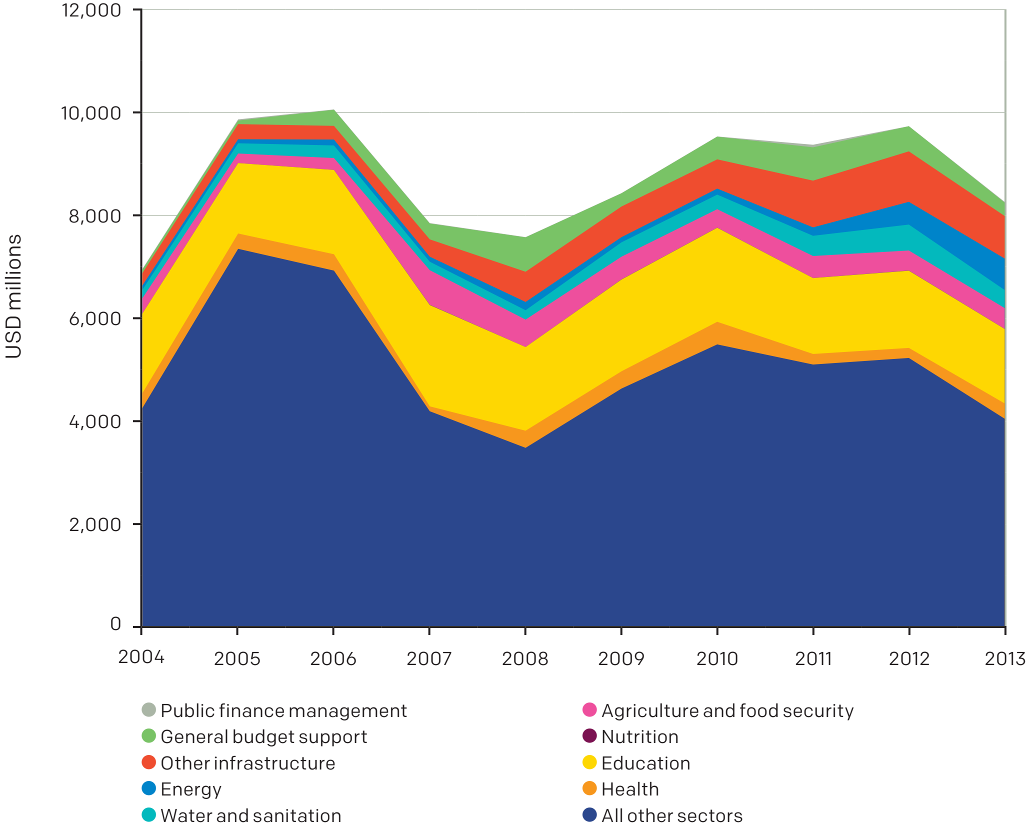
Figure 1: France's Global and SSA ODA as Volume and % of GNI; LDC ODA as Volume, % of Total ODA and % of GNI, 2004–14



Sources: OECD DAC Tables 1 and 2a and Preliminary Release (April 2015).

Note: ODA in 2014 constant prices. Net ODA excludes bilateral debt relief, and includes both bilateral and multilateral flows (SSA and LDC imputed multilateral flows in 2014 are estimated by ONE).

Figure 2: Bilateral ODA, Sectoral Analysis, 2004–13 (2014 prices)



Source: OECD DAC CRS.

Note: Includes bilateral assistance only, gross disbursements, in 2014 constant prices. For information on which CRS codes are included in each of the categories represented in this graph, please refer to the Methodology section of this report.

Table 1: Contributions to the Global Fund and Gavi, as of January 2015 Pledging Conference (USD millions)

Gavi	Past Contributions (2000–14)	Pledges (2015→)
Direct contributions	119	153.3 (2015-20)
Advance Market Commitment (AMC)	0	0
International Finance Facility for Immunisation (IFFIm)	434.9	1,325.6 (2015–26)
TOTAL	553.9	1,478.9
Global Fund	**Past Contributions (2002–13)**	**Pledges (2014–16)**
Direct contributions	3,810.2	1,332.5

Note: All numbers are given in USD 2014 constant prices (millions). Figures in current USD are converted into constant prices using DAC country deflators. When there is only one year indicated for Gavi pledges (e.g. 2015), it means that the funding is only reported through 2015 and/or the funding information comes from the January 2015 pledging conference, for which no timeline has been published.

Sources: Global Fund to Fight AIDS, Tuberculosis and Malaria, 'Government Donors (Pledges and Contributions)': http://www.theglobalfund.org/en/partners/governments/. For past Gavi contributions and pledges made before January 2015, figures are taken from Gavi's donor contributions page: http://www.gavi.org/library/gavi-documents/funding/searchtext/annual-contributions/show/all/hidefilters/. For pledges as of January 2015, the figures come from the Chair's Summary of the Gavi Pledging Conference for 2016–20, 'Reach Every Child', Berlin, 26–27 January 2015, available at: http://www.gavi.org/Funding/Resource-mobilisation/Process/Gavi-pledging-conference-January-2015/

Gender Focus

1. **Is there a strong gender priority contained in the main French development law(s)? What are these laws?**
   Yes. The French framework law on development policy lists the promotion of women's rights as an objective of the country's development policy.[4]
2. **Is gender mainstreamed throughout France's development programmes?**
   Yes. Gender has to be taken into account at all stages of the development project cycle. Half of all French-funded development projects must have as a main objective the promotion of gender equality, or at least must make a significant contribution to gender equality.[5]
3. **Are France's development results disaggregated by gender?**
   No.
4. **Looking ahead: (a) Is gender a priority for France for the Global Goals/Addis Ababa Conference? (b) Are there any plans to (further) improve the prioritisation of gender in France's development policy?**
   (a) Yes. Gender equality is one of the priorities mentioned in the position papers of the French government for the post-2015 processes. (b) Yes. The prioritisation of gender in France's development policy is being improved through the annual evaluation of its gender and development strategy.

Table 2: Domestic Resource Mobilisation and Accountability

Extractives transparency	Strong national law in place?	Guidance adopted in line with law? (date expected)	Date of first data publication?	Open data formats?	Implementing the Extractive Industries Transparency Initiative (EITI)?
	Yes	**June 2015**	**2016**	**TBD upon implementation**	**In progress[6]**
Beneficial ownership transparency	Public access law (companies)?	Public access law (trusts and other legal entities)?	Law enforcement access (companies)?	Law enforcement access (trusts and other legal entities)?	Open data formats?
	TBD upon implementation[7]	**In progress[8]**	**In progress**	**In progress[9]**	**TBD upon implementation**
Contract transparency	Law in place?	Government publishes consistently?	Open data formats?	Companies publish?	Political commitment?
	No	**Partial**	**No**	**No**	**Yes[10]**
Automatic exchange of tax information	Codified in law?	Multilateral exchange agreements?	Agreements with developing countries?	Commitment to include developing countries?	Capacity-building commitment?
	In progress[11]	**Yes[12]**	**Partial[13]**	**Yes[14]**	**Yes[15]**
Public country-by-country reporting for multinational companies	Comprehensive law adopted?	Partial law adopted?	Public information commitment?	Private information commitment?	Open data formats?
	No	**Yes[16]**	**Yes[17]**	**Yes[18]**	**No**
Aid transparency	Codified in law?	Major development assistance agency reports to IATI?	Major development assistance agency scores 'very good' or 'good' on Aid Transparency Index?	Comprehensive information on major development assistance agency made publicly available on government website?	Government has made a commitment to report to IATI standards?
	Yes	**Partial**	**No**	**Yes[19]**	**Yes[20]**

GERMANY

The German government's announcement in March 2015 of an €8.3 billion increase in ODA cumulatively over the next four years was a strong, welcome signal of renewed political leadership. This positive step is much needed: Germany's increase in ODA in 2014 was largely due to increased lending to MICs, and it has only allocated about a quarter of its ODA to LDCs in recent years.[1] Alongside the successful Gavi replenishment in January 2015, the four-year increase in ODA provides a strong basis for German leadership as G7 President to deliver for the Addis Ababa Conference and to help confirm the recommitment of European G7 members to the 0.7% ODA/GNI target and the allocation of 50% of ODA to LDCs. On aid transparency, some German ministries and institutions have demonstrated political will to step up, while others still need to follow. Whereas the EU Accounting Directive to enhance transparency on extractives will soon be codified, Germany has made no progress on public disclosure of beneficial ownership.

Sources: OECD DAC Tables 1 and 2a and Preliminary Release (April 2015).

Note: ODA in 2014 constant prices. Net ODA excludes bilateral debt relief, and includes both bilateral and multilateral flows (SSA imputed multilateral flows in 2014 are estimated by ONE). Germany did not provide any data on its ODA to LDCs in 2014 in time for the DAC preliminarily release in April 2015.

Official Development Assistance

2014 ODA, net of debt relief		2013–14 change	Ranking among G7
Global	$16.07 billion (€12.11 billion)	+ 11.8% ⬆	3rd
ODA to LDCs	No data[2]		
ODA to sub-Saharan Africa	$3.70 billion (€2.79 billion)	+10.6% ⬆	3rd
Total ODA/GNI	0.41%	⬆	2nd
ODA to LDCs as % of total ODA	No data[3]		
ODA/GNI to LDCs	No data[4]		
% of total increase since 2004 that has gone to Africa	20.9%		5th
2013 ODA, net of debt relief		**2012–13 change**	**Ranking among G7**
Gender-focused bilateral ODA[5]	$4.35 billion (€3.28 billion)	-1.5% ⬇	2nd
Gender-focused bilateral ODA as % of total bilateral ODA[6]	39% of total bilateral ODA	⬇	4th
In-donor costs and debt relief as % of total ODA	14%	DOWN	5th

Figure 1: Germany's Global and SSA ODA as Volume and % of GNI; LDC ODA as Volume, % of Total ODA and % of GNI, 2004–14

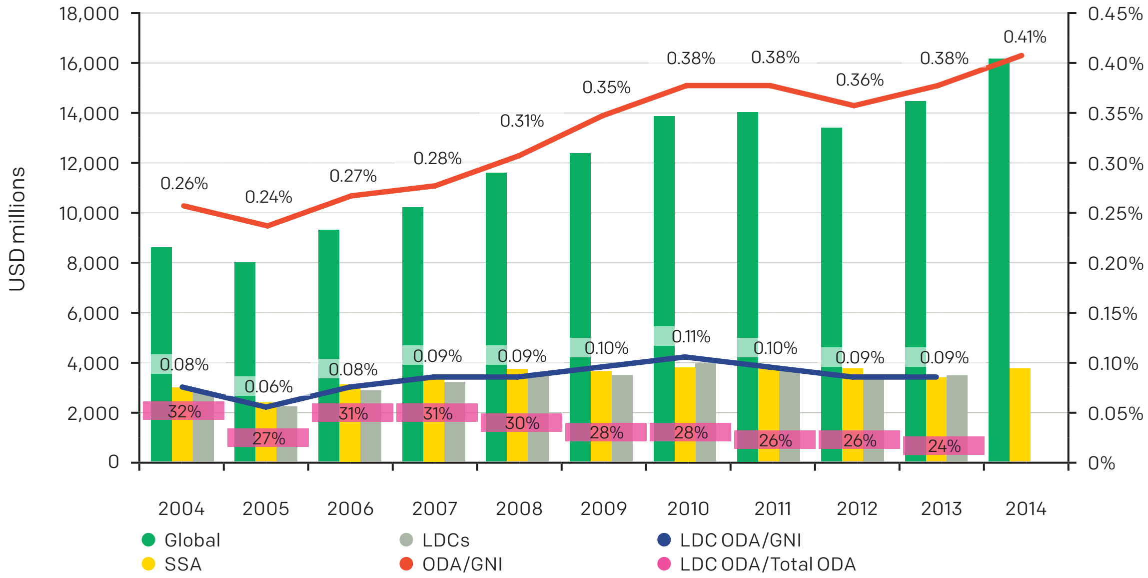
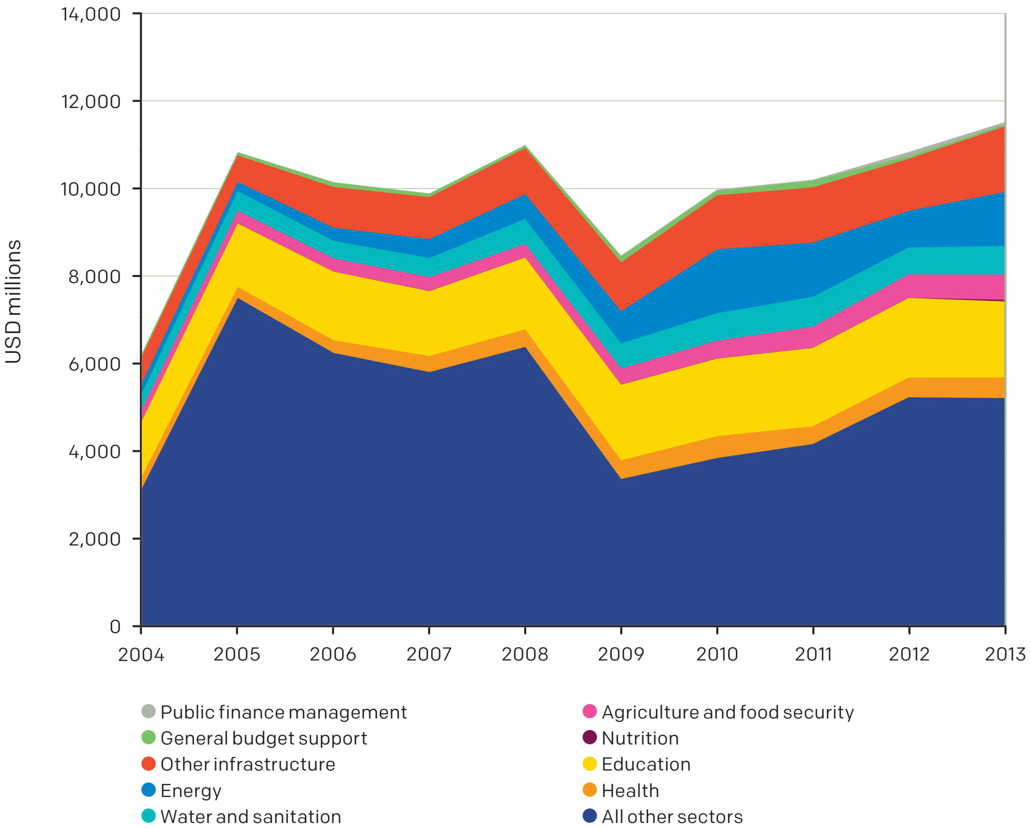


Figure 2: Bilateral ODA, Sectoral Analysis, 2004–13 (2014 prices)



Source: OECD DAC CRS.

Note: Includes bilateral assistance only, gross disbursements, in 2014 constant prices. For information on which CRS codes are included in each of the categories represented in this graph, please refer to the Methodology section of this report.

Table 1: Contributions to the Global Fund and Gavi, as of January 2015 Pledging Conference (USD millions)

Gavi	**Past Contributions (2000–14)**	**Pledges (2015→)**
Direct contributions	181.4	766.2 (2015–20)
Advance Market Commitment (AMC)	0	0
International Finance Facility for Immunisation (IFFIm)	0	0
TOTAL	181.4	766.2
Global Fund	**Past Contributions (2002–13)**	**Pledges (2014–16)**
Direct contributions	2,155.1	861.2[7]

Note: All numbers are given in USD 2014 constant prices (millions). Figures in current USD are converted into constant prices using DAC country deflators. When there is only one year indicated for Gavi pledges (e.g. 2015), it means that the funding is only reported through 2015 and/or the funding information comes from the January 2015 pledging conference, for which no timeline has been published.

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Gender Focus

1. **Is there a strong gender priority contained in the main German development law(s)?[8] What are these laws?**
   Yes. The cross-sectoral strategy on gender equality in German development policy is a binding standard for the design, implementation and evaluation of development cooperation programmes.[9]
2. **Is gender mainstreamed throughout Germany's development programmes?**
   Yes. Germany has made a commitment to apply a gender perspective to all development measures at all political levels. Sector and country strategies are subject to gender analyses.[10]
3. **Are Germany's development results disaggregated by gender?**
   Yes. Since 2001, the use of gender policy markers has been obligatory within German development cooperation for all implementing agencies, and includes results, indicators and the monitoring system.[11]
4. **Looking ahead: (a) Is gender a priority for Germany for the Global Goals/Addis Ababa Conference? (b) Are there any plans to (further) improve the prioritisation of gender in Germany's development policy?**
   (a) Achieving gender equality, empowering women and enforcing their rights are goals that the German government actively promotes in the post-2015 processes. (b) The development ministry (BMZ) is currently developing a national action plan to operationalise the concept of gender equality.

Table 2: Domestic Resource Mobilisation and Accountability

Extractives transparency	Strong national law in place?	Strong guidance adopted in line with law? (date expected)	Date of initial data publication?	Open data formats?	Implementing the Extractive Industries Transparency Initiative (EITI)?
	In progress[12]	**Not applicable**	**TBD upon implementation**	**TBD upon implementation**	**No**
Beneficial ownership transparency	Public access law (companies)?	Public access law (trusts and other legal entities)?	Law enforcement access (companies)?	Law enforcement access (trusts and other legal entities)?	Open data formats?
	TBD upon implementation[13]	**No**	**Partial[14]**	**Partial[15]**	**TBD upon implementation**
Contract transparency	Law in place?	Government publishes consistently?	Open data formats?	Companies publish?	Political commitment?
	Partial	**Partial[16]**	**Partial**	**No**	**Yes[17]**
Automatic exchange of tax information	Codified in law?	Multilateral exchange agreements?	Agreements with developing countries?	Commitment to include developing countries?	Capacity-building commitment?
	In progress[18]	**Yes[19]**	**Partial[20]**	**Yes[21]**	**Yes[22]**
Public country-by-country reporting for multinational companies	Comprehensive law adopted?	Partial law adopted?	Public information commitment?	Private information commitment?	Open data formats?
	No	**Yes[23]**	**No**	**Yes[24]**	**No**
Aid transparency	Codified in law?[25]	Major development assistance agency reports to IATI?	Major development assistance agency scores 'very good' or 'good' on Aid Transparency Index?	Comprehensive information on major development assistance agency made publicly available on government website?	Government has made a commitment to report to IATI standards?
	Not applicable	**Yes**	**No**	**Yes[26]**	**Yes[27]**

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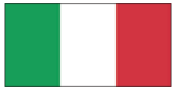


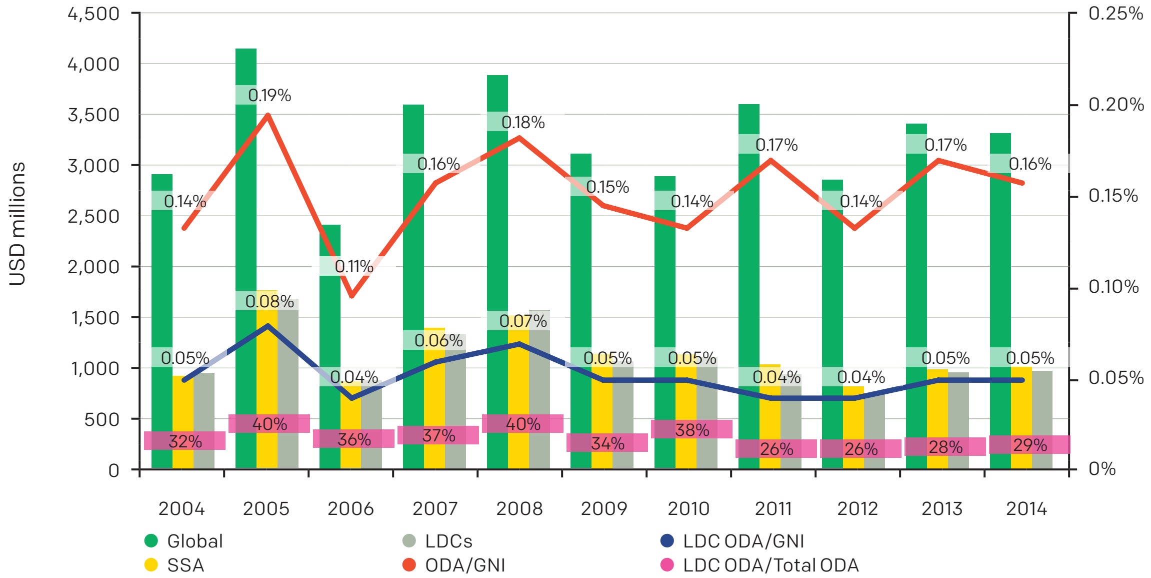
ITALY

In 2014, Italy invested 0.16% of GNI in development assistance – well below the international target of 0.7%. However, it kicked off 2015 with a clear demonstration of its ambition, with an additional investment of $120 million in Gavi, the Vaccine Alliance. While Italy continues to work towards meeting the 0.7% ODA/GNI target, the government should prioritise development assistance to the poorest countries and commit to investing 50% of its ODA budget in LDCs. Last year, under Italy's presidency of the EU, new EU anti-money laundering rules were agreed that could help crack down on the use of anonymous shell companies, though only those with a 'legitimate interest' can access information on beneficial owners. Italy should adopt rules that ensure that beneficial ownership information is publicly accessible and should back public country-by-country reporting rules for multinational companies.

Official Development Assistance

2014 ODA, net of debt relief		2013–14 change	Ranking among G7[1]
Global	$3.34 billion (€2.52 billion)	-2.8%⬇	7th
ODA to LDCs	$971.06 million (€731.89 million)	+1.6%⬆	6th
ODA to sub-Saharan Africa	$1.01 billion (€762.58 million)	+2.5%⬆	7th
Total ODA/GNI	0.16%	⬇	7th
ODA to LDCs as % of total ODA	29%	⬆	5th
ODA/GNI to LDCs	0.05%	No change	6th
% of total increase since 2004 that has gone to Africa	Italy's ODA to Africa has decreased by more than its total ODA[2]		7th
2013 ODA, net of debt relief		**2012–13 change**	**Ranking among G7**
Gender-focused bilateral ODA[3]	$467.18 million (€352.12 million)	+133.2%⬆	7th
Gender-focused bilateral ODA as % of total bilateral ODA[4]	55%	⬆	1st
In-donor costs and debt relief as % of total ODA	13%	UP	4th

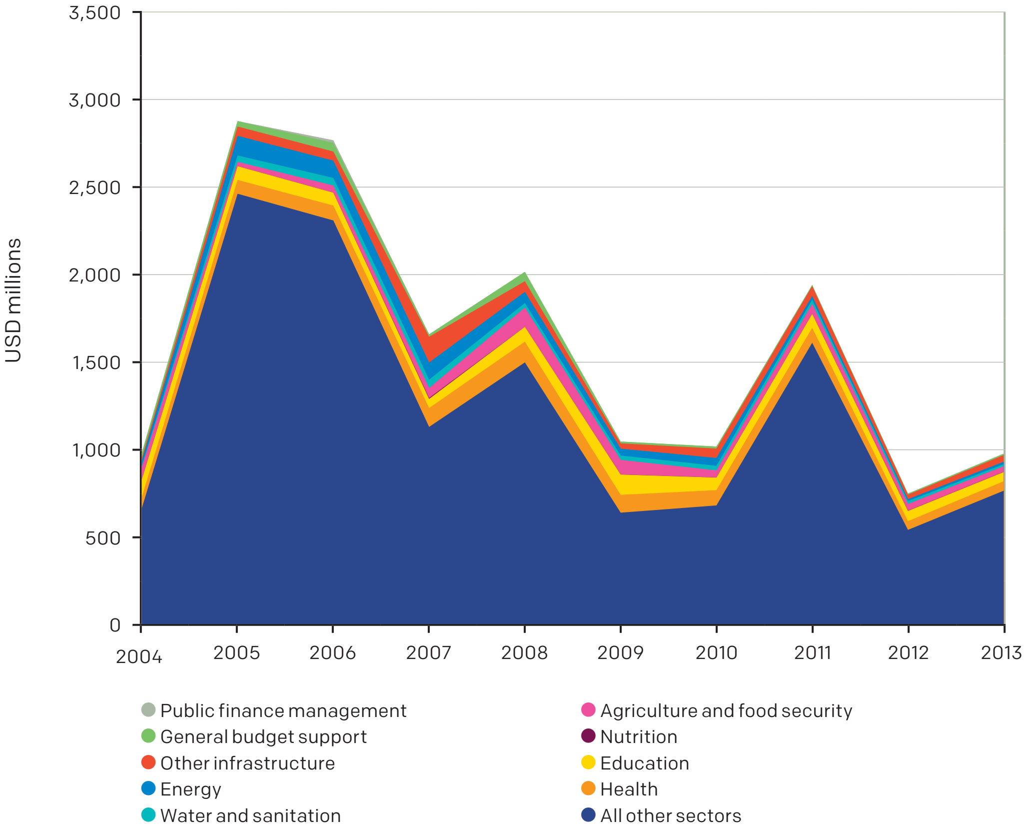
Figure 1: Italy's Global and SSA ODA as Volume and % of GNI; LDC ODA as Volume, % of Total ODA and % of GNI, 2004–14



Sources: OECD DAC Tables 1 and 2a and Preliminary Release (April 2015).

Note: ODA in 2014 constant prices. Net ODA excludes bilateral debt relief, and includes both bilateral and multilateral flows (SSA and LDC imputed multilateral flows in 2014 are estimated by ONE).

Figure 2: Bilateral ODA, Sectoral Analysis, 2004–13 (2014 prices)



Source: OECD DAC CRS.

Note: Includes bilateral assistance only, gross disbursements, in 2014 constant prices. For information on which CRS codes are included in each of the categories represented in this graph, please refer to the Methodology section of this report.

Table 1: Contributions to the Global Fund and Gavi, as of January 2015 Pledging Conference (USD millions)[5]

Gavi	Past Contributions (2000–14)	Pledges (2015→)
Direct contributions	0	120 (2016–20)
Advance Market Commitment (AMC)	374.6	264.8 (2015–19)
International Finance Facility for Immunisation (IFFIm)	232.0	385 (2015–25)
TOTAL	606.6	769.8
Global Fund	**Past Contributions (2002–08)**	**Pledges (2014–16)**
Direct contributions	1,235.4	427.8

Note: All numbers are given in USD 2014 constant prices (millions). Figures in current USD are converted into constant prices using DAC country deflators. When there is only one year indicated for Gavi pledges (e.g. 2015), it means that the funding is only reported through 2015 and/or the funding information comes from the January 2015 pledging conference, for which no timeline has been published.

Sources: Global Fund to Fight AIDS, Tuberculosis and Malaria, 'Government Donors (Pledges and Contributions)': http://www.theglobalfund.org/en/partners/governments/. For past Gavi contributions and pledges made before January 2015, figures are taken from Gavi's donor contributions page: http://www.gavi.org/library/gavi-documents/funding/searchtext/annual-contributions/show/all/hidefilters/. For pledges as of January 2015, the figures come from the Chair's Summary of the Gavi Pledging Conference for 2016–20, 'Reach Every Child', Berlin, 26–27 January 2015, available at: http://www.gavi.org/Funding/Resource-mobilisation/Process/Gavi-pledging-conference-January-2015/

Gender Focus

1. **Is there a strong gender priority contained in the main Italian development law(s)? What are these laws?**

   Yes. Italy's 2014 law for international development cooperation states that one of the fundamental objectives of its ODA programme should be to protect and uphold the principle of gender equality.[6]

2. **Is gender mainstreamed throughout Italy's development programmes?**

   Yes. In November 2010, Italy adopted gender equality and women's empowerment guidelines and in 2012 it adopted an efficiency marker, which is applied to all Directorate-General for Development Cooperation (DGCS) initiatives.[7]

3. **Are Italy's development results disaggregated by gender?**

   The DGCS committed in 2010 to collecting data disaggregated by sex. However, it is not possible to disaggregate data using this marker on OpenAid, the portal that Italy uses.[8]

4. **Looking ahead: (a) Is gender a priority for Italy for the Global Goals/Addis Ababa Conference? (b) Are there any plans to (further) improve the prioritisation of gender in Italy's development policy?**

   (a) Yes. Italy supports calls for a 'stand-alone' goal on gender and the EU position as set out in the European Council Conclusions on the post-2015 process.[9] (b) Yes. The DGCS intends to adopt a Comprehensive Action Plan on gender.[10]

Table 2: Domestic Resource Mobilisation and Accountability

Extractives transparency	Strong national law in place?	Guidance adopted in line with law? (date expected)	Date of first data publication?	Open data formats?	Implementing the Extractive Industries Transparency Initiative (EITI)?
	In progress[11]	**No**	**TBD upon implementation**	**TBD upon implementation**	**No**
Beneficial ownership transparency	Public access law (companies)?	Public access law (trusts and other legal entities)?	Law enforcement access (companies)?	Law enforcement access (trusts and other legal entities)?	Open data formats?
	TBD upon implementation[12]	**No**	**In progress**	**In progress**	**TBD upon implementation**
Contract transparency	Law in place?	Government publishes consistently?	Open data formats?	Companies publish?	Political commitment?
	Partial[13]	**Yes**	**Yes**	**No**	**Yes[14]**
Automatic exchange of tax information	Codified in law?	Multilateral exchange agreements?	Agreements with developing countries?	Commitment to include developing countries?	Capacity-building commitment?
	In progress[x15]	**Yes[16]**	**Partial[17]**	**Yes[18]**	**Yes[19]**
Public country-by-country reporting for multinational companies	Comprehensive law adopted?	Partial law adopted?	Public information commitment?	Private information commitment?	Open data formats?
	No	**Yes[20]**	**No**	**Yes[21]**	**No**
Aid transparency	Codified in law?	Major development assistance agency reports to IATI?	Major development assistance agency scores 'very good' or 'good' on Aid Transparency Index?	Comprehensive information on major development assistance agency made publicly available on government website?	Government has made a commitment to report to IATI standards?
	No	**No**	**No**	**Yes[22]**	**Yes[23]**

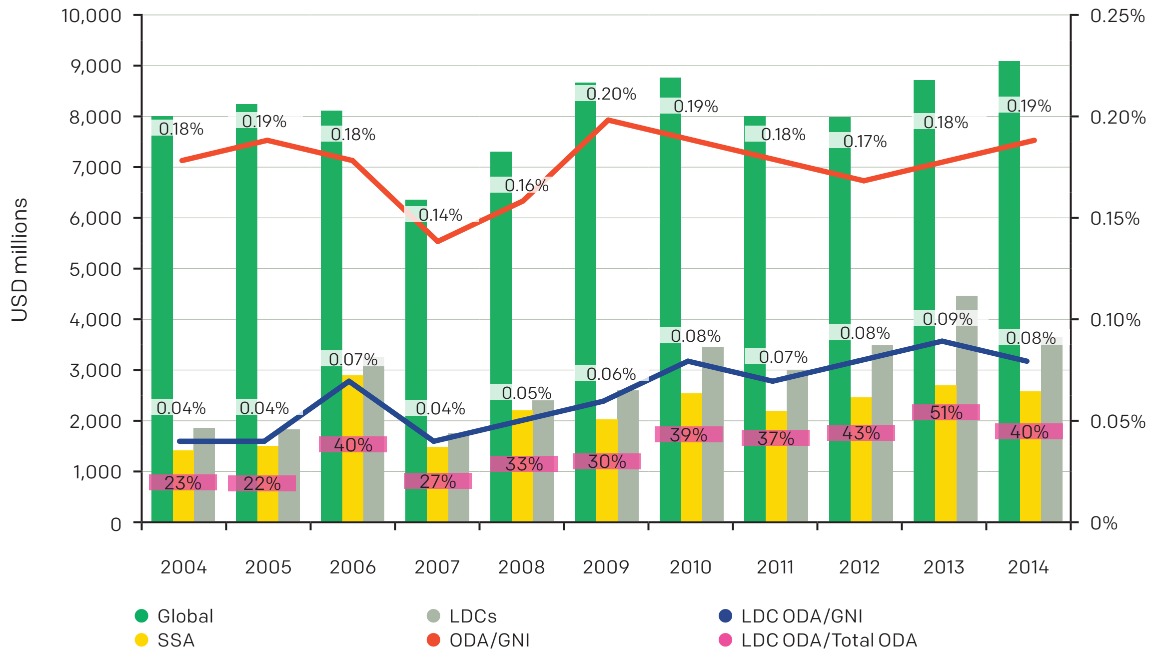
JAPAN

Although it leads its fellow G7 members in ODA targeted to LDCs, Japan's total ODA ranks only fifth among G7 donors and its ODA to LDCs dropped significantly in 2014, compared with 2013. At the 2015 Gavi replenishment conference, Japan was the only G7 country that did not make a pledge. Looking forward, Japan must reverse the recent decline in development assistance to LDCs, keep increasing overall ODA and commit to allocating 50% of its ODA to LDCs, a target it met in 2013. It must also continue to build on its gender priority programmes, a course already under way with its recent ¥42 billion commitment to the Let Girls Learn initiative. Japan pledged to take action to raise global standards for transparency on extractives at the 2013 G8 Summit, and it should put in place a mandatory disclosure law to make good on that commitment.

Official Development Assistance

2014 ODA, net of debt relief		**2013–14 change**	**Ranking among G7[1]**
Global	$9.19 billion (¥973.20 billion)	+4.4% ↑	5th
ODA to LDCs	$3.67 billion (¥387.96 billion)	-18.5% ↓	3rd
ODA to Sub-Saharan Africa	$2.60 billion (¥275.07 billion)	-4.2% ↓	5th
Total ODA/GNI	0.19%	↑	5th
ODA to LDCs as a % of total ODA	40%	↓	1st
ODA/GNI to LDCs	0.08%	↓	4th
2013 ODA, net of debt relief		**2012–13 change**	**Ranking among G7**
Gender-focused bilateral ODA[2]	$1.75 billion (¥184.81 billion)	+19.8% ↑	4th
Gender-focused bilateral ODA as % of total bilateral ODA[3]	12%	↓	7th
In-donor costs and debt relief as a % of total ODA, 2013	26%[4]	UP	7th

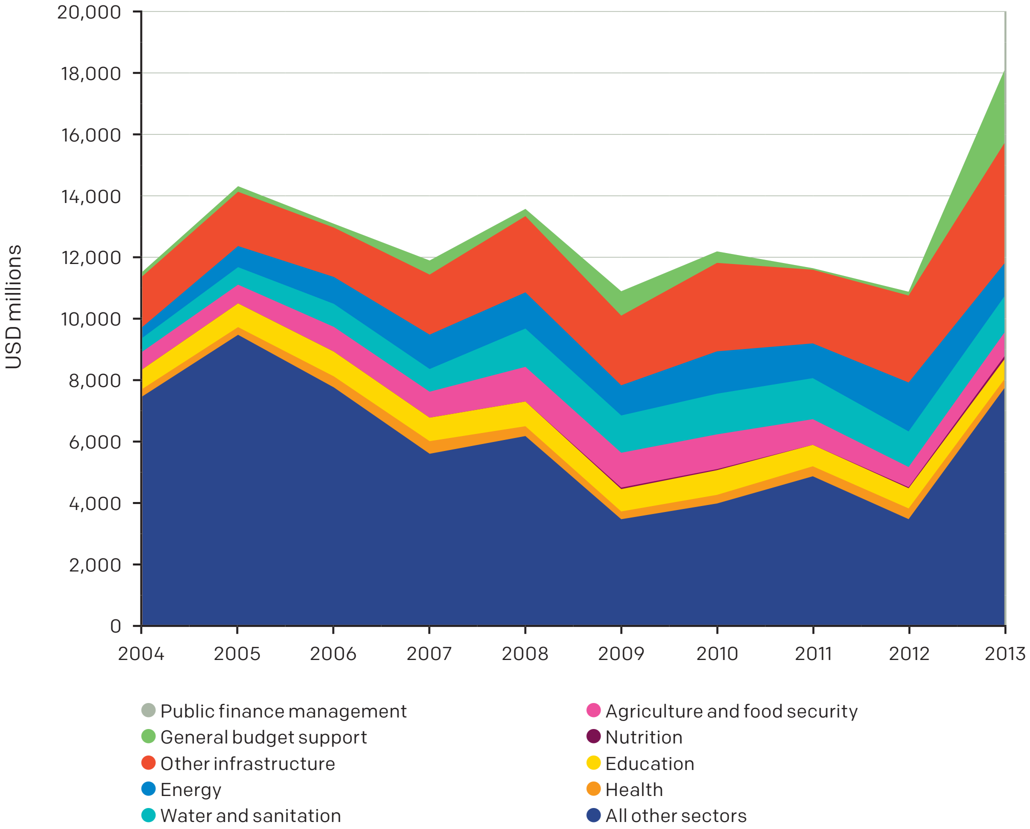
Figure 1: Japan's Global and SSA ODA as Volume and % of GNI; LDC ODA as Volume, % of Total ODA and % of GNI, 2004–14



Sources: OECD DAC Tables 1 and 2a and Preliminary Release (April 2015).

Note: ODA in 2014 constant prices. Net ODA excludes bilateral debt relief, and includes both bilateral and multilateral flows (SSA and LDC imputed multilateral flows in 2014 are estimated by ONE).

Figure 2: Bilateral ODA, Sectoral Analysis, 2004–13 (2014 prices)



Source: OECD DAC CRS.

Note: Includes bilateral assistance only, gross disbursements, in 2014 constant prices. For information on which CRS codes are included in each of the categories represented in this graph, please refer to the Methodology section of this report.

Table 1: Contributions to the Global Fund and Gavi, as of January 2015 Pledging Conference (USD millions)

Gavi	Past Contributions (2000–14)	Pledges (2015→)
Direct contributions	31.2	0
Advance Market Commitment (AMC)	0	0
International Finance Facility for Immunisation (IFFIm)	0	0
TOTAL	31.2	0
Global Fund	**Past Contributions (2002–13)**	**Pledges (2014–16)**
Direct contributions	1,668.9	800

Note: All numbers are given in USD 2014 constant prices (millions). Figures in current USD are converted into constant prices using DAC country deflators.

Sources: Global Fund to Fight AIDS, Tuberculosis and Malaria, 'Government Donors (Pledges and Contributions)': www.theglobalfund.org/en/partners/governments. For past Gavi contributions and pledges made before January 2015, figures are taken from Gavi's donor contributions page: www.gavi.org/library/gavi-documents/funding/searchtext/annual-contributions/show/all/hidefilters. For pledges as of January 2015, the figures come from the Chair's Summary of the Gavi Pledging Conference for 2016–20, 'Reach Every Child', Berlin, 26–27 January 2015, available at: www.gavi.org/Funding/Resource-mobilisation/Process/Gavi-pledging-conference-January-2015

Gender Focus

1. Is there a strong gender priority contained in the main Japanese development law(s)? What are these laws?

Yes. Japan's revised ODA charter includes a provision on the full participation of women in development.[5]

2. Is gender mainstreamed throughout Japan's development programmes?

Yes. Since 2005, Japan has included the Initiative on Gender and Development to promote gender mainstreaming throughout needs assessment, policy formulation, project formulation, implementation and monitoring and evaluation processes.[6]

3. Are Japan's development results disaggregated by gender?

No.

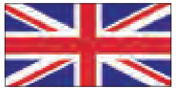
4. Looking ahead: (a) Is gender a priority for Japan for the Global Goals/Addis Ababa Conference? (b) Are there any plans to (further) improve the prioritisation of gender in Japan's development policy?

(a) Yes. Japan has emphasised the promotion of universal health care, with a particular focus on improving women's health.[7] (b) Yes. The Japanese government recently committed ¥42 billion over three years to the Let Girls Learn initiative for girls' empowerment and gender-sensitive education programmes. Japan will also double its contribution to UN Women to $20 million in 2015.[8]

Table 2: Domestic Resource Mobilisation and Accountability

Extractives transparency	Strong national law in place?	Strong guidance adopted in line with law? (date expected)	Date of initial data publication?	Open data formats?	Implementing the Extractive Industries Transparency Initiative (EITI)?
	No	**No**	**No**	**No**	**No**
Beneficial ownership transparency	Public access law (companies)?	Public access law (trusts & other legal entities)?	Law enforcement access (companies)?	Law enforcement access (trusts and other legal entities)?	Open data formats?
	No	**No**	**No**	**No**	**No**
Automatic exchange of tax information	Codified in law?	Multilateral exchange agreements?	Agreements with developing countries?	Commitment to include developing countries?	Capacity-building commitment?
	No information	**No**	**Partial**[9]	**Yes**[10]	**Yes**[11]
Aid transparency	Codified in law?	Major development assistance agency reports to IATI?	Major development assistance agency scores 'very good' or 'good' on Aid Transparency Index?	Comprehensive information on major development assistance agency made publicly available on government website?	Government has made a commitment to report to IATI standards?
	No information	**Yes**	**No**	**Yes**[12]	**Yes**[13]

* ONE does not currently work on contract transparency and public country-by-country reporting in Japan, so are not included in this table.



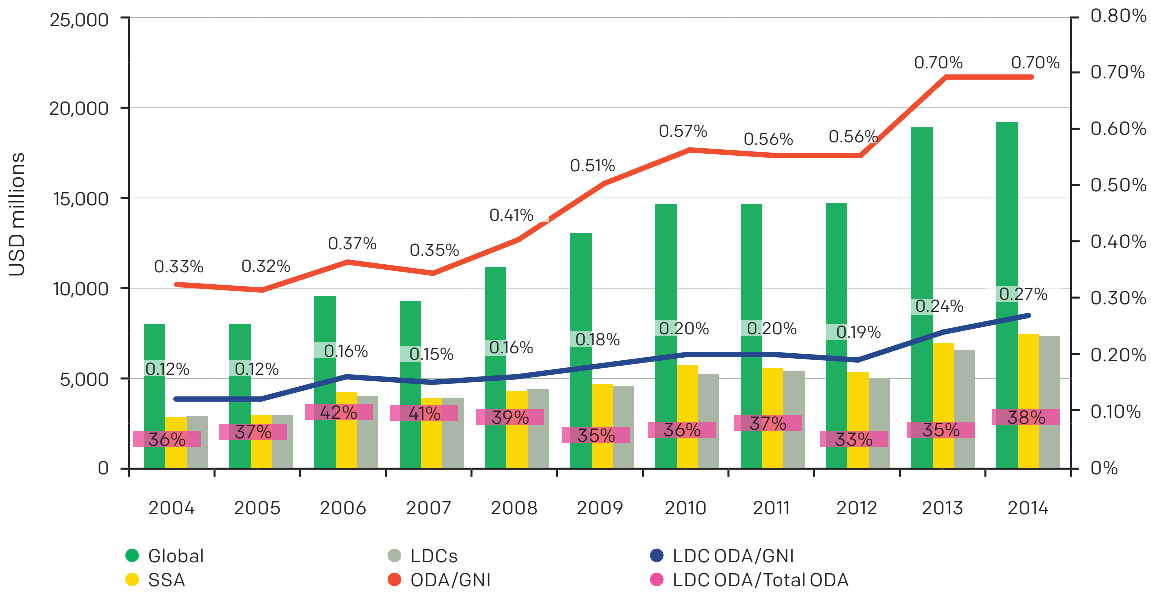
UNITED KINGDOM

After meeting the target of investing 0.7% of GNI in ODA for a second consecutive year in 2014, the UK enshrined this commitment in law in March 2015, cementing its status as a global leader in development. The UK should now commit to rebalancing its share of ODA targeted at LDCs to 50%, ensuring that more development assistance is focused on those who have least. The UK was the first G7 country to enact legislation to make information about companies' beneficial ownership public; similar measures are now needed on the transparency of trusts and similar financial instruments. ONE looks forward to the UK's robust implementation of the EU Accounting Directive on extractives transparency, and to the UK making clear efforts to include developing countries in the automatic exchange of tax information.

Official Development Assistance

2014 ODA, net of debt relief		2013–14 change	Ranking among G7[1]
Global	$19.38 billion (£11.77 billion)	+1.5% ⬆	2nd
ODA to LDCs	$7.38 billion (£4.48 billion)	+12.0% ⬆	2nd
ODA to Sub-Saharan Africa	$7.49 billion (£4.55 billion)	+7.4% ⬆	2nd
Total ODA/GNI	0.7%	No change	1st
ODA to LDCs as a % of total ODA	38%	⬆	2nd
ODA/GNI to LDCs	0.27%	⬆	1st
% of total increase since 2004 that has gone to Africa	42.9%		4th
2013 ODA, net of debt relief		**2012–13 change**	**Ranking among G7**
Gender-focused bilateral ODA[2]	$5.68 billion (£3.45 billion)	+33.2%	1st
Gender-focused bilateral ODA as % of total bilateral ODA[3]	49% of total bilateral ODA	⬆	2nd
In-donor costs and debt relief as a % of total ODA	3%	DOWN	1st

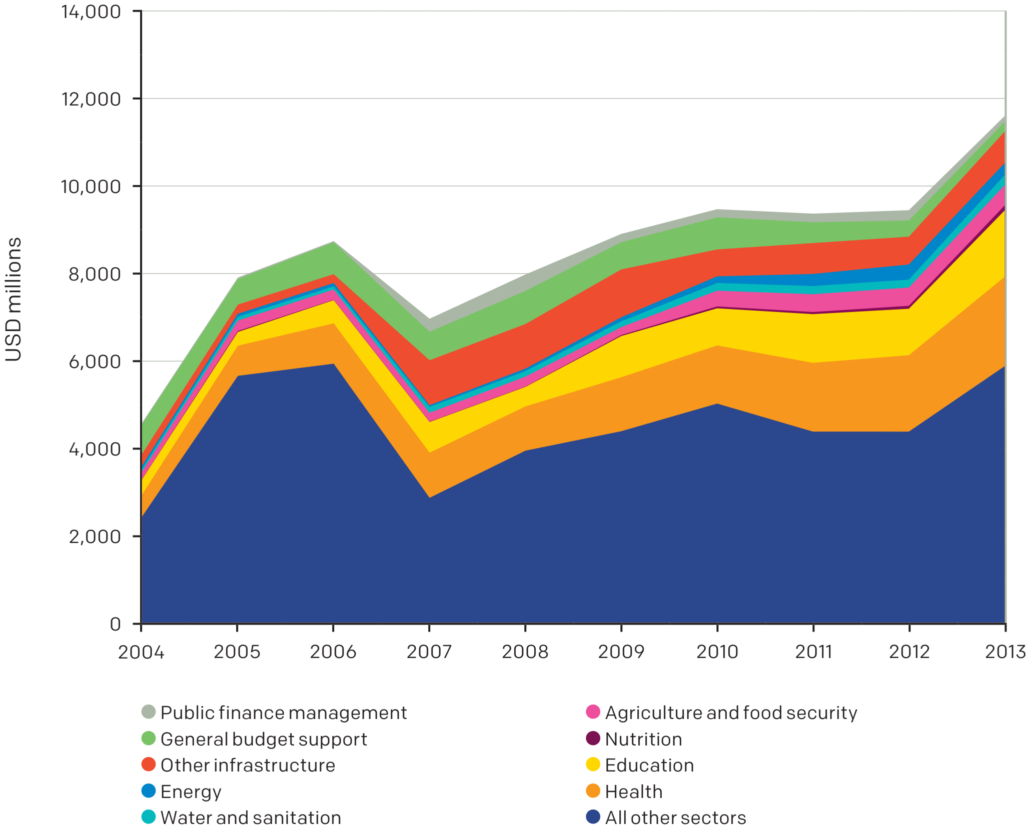
Figure 1: UK's Global and SSA ODA as Volume and % of GNI; LDC ODA as Volume, % of Total ODA and % of GNI, 2004–14



Sources: OECD DAC Tables 1 and 2a and Preliminary Release (April 2015).

Note: ODA in 2014 constant prices. Net ODA excludes bilateral debt relief, and includes both bilateral and multilateral flows (SSA and LDC imputed multilateral flows in 2014 are estimated by ONE).

Figure 2: Bilateral ODA, Sectoral Analysis, 2004–13 (2014 prices)



Source: OECD DAC CRS.

Note: Includes bilateral assistance only, gross disbursements, in 2014 constant prices. For information on which CRS codes are included in each of the categories represented in this graph, please refer to the Methodology section of this report.

Table 1: Contributions to the Global Fund and Gavi, as of January 2015 Pledging Conference (USD millions)

Gavi	Past Contributions (2000–14)	Pledges (2015–>)
Direct contributions	1,189.47	2,025.9 (2015–20)
Advance Market Commitment (AMC)	291.88	206.7 (2015–18)
International Finance Facility for Immunisation (IFFIm)	547.54	2,370.8 (2015–29)
Matching Fund	45.13	31.1 (2015)
TOTAL	2,074.02	4,634.5
Global Fund	**Past Contributions (2002–13)**	**Pledges (2014–16)**
Direct contributions	2,299.9	1,571.2[4]

Note: All numbers are given in USD 2014 constant prices (millions). Figures in current USD are converted into constant prices using DAC country deflators. When there is only one year indicated for Gavi pledges (e.g. 2015), it means that the funding is only reported through 2015 and/or the funding information comes from the January 2015 pledging conference, for which no timeline has been published.

Sources: Global Fund to Fight AIDS, Tuberculosis and Malaria, 'Government Donors (Pledges and Contributions)': www.theglobalfund.org/en/partners/governments. For past Gavi contributions and pledges made before January 2015, figures are taken from Gavi's donor contributions page: www.gavi.org/library/gavi-documents/funding/searchtext/annual-contributions/show/all/hidefilters. For pledges as of January 2015, the figures come from the Chair's Summary of the Gavi Pledging Conference for 2016–20, 'Reach Every Child', Berlin, 26–27 January 2015, available at: www.gavi.org/Funding/Resource-mobilisation/Process/Gavi-pledging-conference-January-2015

Gender Focus

1. Is there a strong gender priority contained in the main UK development law(s)? What are these laws?

Yes. The International Development (Gender Equality) Act 2014 places a duty on the Secretary of State for International Development to provide development assistance in a way that is likely to contribute to reducing gender inequality, and to provide humanitarian assistance in a way that takes account of the way disasters and emergencies affect men and women differently.[5]

2. Is gender mainstreamed throughout the UK's development programmes?

Yes. The Department for International Development (DFID)'s Strategic Vision for Women and Girls commits to mainstreaming gender across its programming.[6] All DFID divisions and country offices develop Operational Plans, setting out how they will deliver the DFID Results Framework and Business Plan, including on girls and women.

3. Are the UK's development results disaggregated by gender?

Yes. Development results reported against DFID's Results Framework are disaggregated by gender, subject to data availability.[7]

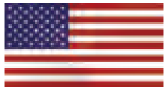
4. Looking ahead: (a) Is gender a priority for the UK for the Global Goals/Addis Ababa Conference? (b) Are there any plans to (further) improve the prioritisation of gender in the UK's development policy?

(a) The UK has championed gender equality, arguing for a stand-alone goal and integration of gender across the post-2015 framework. (b) The Conservative Party election manifesto commits the government to work on girls and women development policy, with an emphasis on the fight against violence, FGM, early and forced marriage, girls' access to education, property rights and family planning.

Table 2: Domestic Resource Mobilisation and Accountability

Extractives transparency	Strong national law in place?	Guidance adopted in line with law? (date expected)	Date of first data publication?	Open data formats?	Implementing the Extractive Industries Transparency Initiative (EITI)?
	Yes[8]	**Draft Industry Guidance Inadequate***	**2016**	**Yes**	**Yes**
Beneficial ownership transparency	Public access law (companies)?	Public access law (trusts and other legal entities)?	Law enforcement access (companies)?	Law enforcement access (trusts and other legal entities)?	Open data formats?
	Yes	**No**	**Yes**	**In progress**	**Partial[9]**
Contract transparency	Law in place?	Government publishes consistently?	Open data formats?	Companies publish?	Political commitment?
	No	**Partial[10]**	**Yes**	**In progress**	**Yes[11]**
Automatic exchange of tax information	Codified in law?	Multilateral exchange agreements?	Agreements with developing countries?	Commitment to include developing countries?	Capacity-building commitment?
	Yes[12]	**Yes[13]**	**Partial[14]**	**Yes[15]**	**Yes[16]**
Public country-by-country reporting for multinational companies	Comprehensive law adopted?	Partial law adopted?	Public information commitment?	Private info commitment?	Open data formats?
	No	**Yes[17]**	**No**	**Yes[18]**	**No**
Aid transparency	Codified in law?	Major development assistance report to IATI?	Major donor agency scores "Very Good" or "Good" on Aid Transparency Index?	Comprehensive information on major development assistance agency made publicly available on government website?	Government has made a commitment to report to IATI standards?
	Partial[19]	**Yes**	**Yes**	**Yes[20]**	**Yes[21]**

*Although the UK does not produce statutory guidance in such matters, guidance can be developed by third parties to advise on the application of law, which the government can choose to endorse. In early 2015, the oil and mining industries proposed draft guidance that, in the opinion of NGOs, would have undermined UK law. Discussions continue.



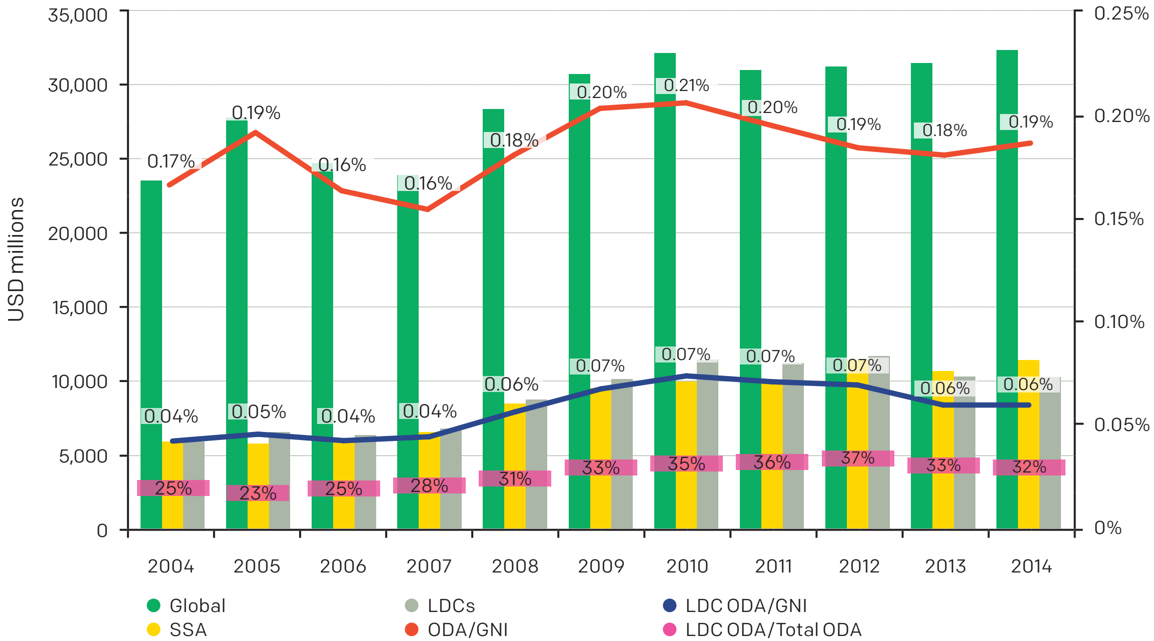
UNITED STATES

Ranking first among G7 countries in terms of volume of assistance, the United States continued its strong commitment to ODA in 2014 with a growing development assistance budget and a strong commitment on gender-focused ODA, including the establishment of the Office of Global Women's Issues (GWI) in the State Department. However, the US only targets a third of its ODA to LDCs, ranking fourth among G7 donors. The US has an opportunity to build on its leadership role with a commitment to allocate 50% of its ODA to LDCs, while continuing to increase its overall assistance. It should implement its mandatory disclosure law for the extractives sector to provide public access to project-level payment information, without exemptions, and should take meaningful steps to ensure the public availability of information on beneficial ownership.

Official Development Assistance

2014 ODA, net of debt relief		2013–14 change	Ranking among G7[1]
Global	$32.70 billion	+2.8% ⬆	1st
ODA to LDCs	$10.33 billion	-0.4% ⬇	1st
ODA to Sub-Saharan Africa	$11.50 billion	+7.1% ⬆	1st
Total ODA/GNI	0.19%	⬆	6th
ODA to LDCs as a % of total ODA	32%	⬇	4th
ODA/GNI to LDCs	0.06%	No change	5th
2013 ODA, net of debt relief		**2012–13 change**	**Ranking among G7**
Gender-focused bilateral ODA[2]	$3.71 billion	+292% ⬆	3rd
Gender-focused bilateral ODA as % of total bilateral ODA[3]	14%	⬆	6th
In-donor costs and debt relief as a % of total ODA	10%	UP	2nd

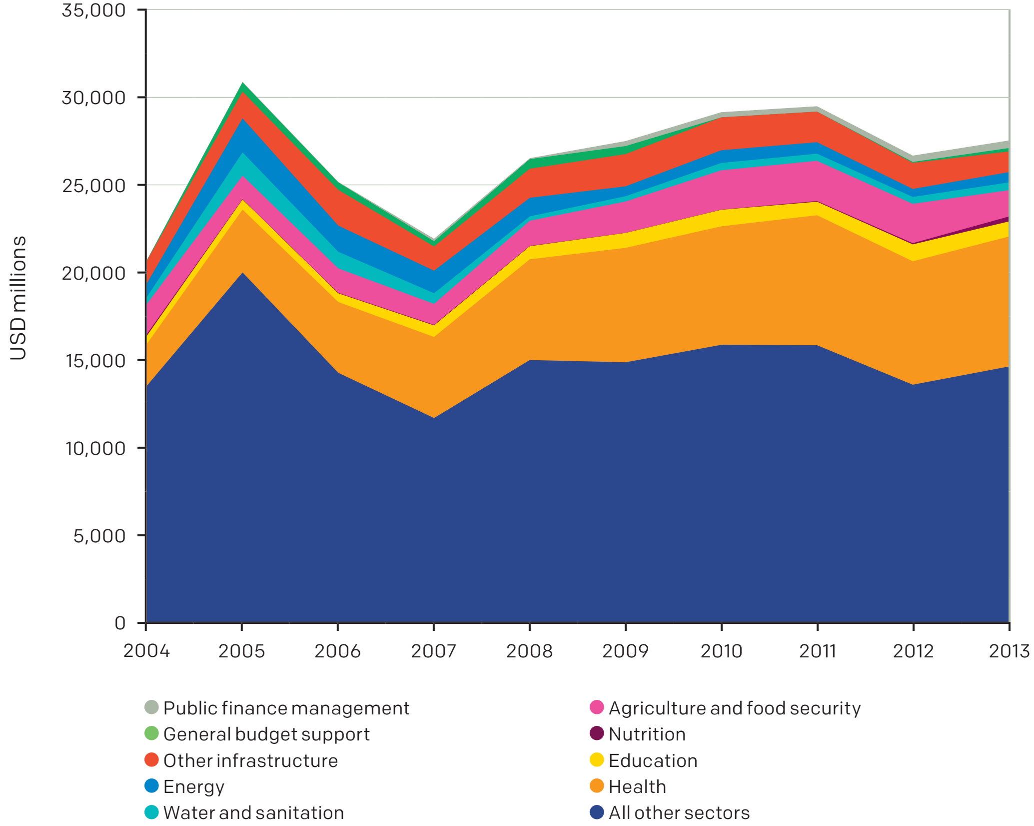
Figure 1: US's Global and SSA ODA as Volume and % of GNI; LDC ODA as Volume, % of Total ODA and % of GNI, 2004–14



Sources: OECD DAC Tables 1 and 2a and Preliminary Release (April 2015).

Note: ODA in 2014 constant prices. Net ODA excludes bilateral debt relief, and includes both bilateral and multilateral flows (SSA and LDC imputed multilateral flows in 2014 are estimated by ONE). ODA/GNI to LDCs in 2009-12 is not a flat line, but percentages are equal due to rounding.

Figure 2: Bilateral ODA, Sectoral Analysis, 2004–13 (2014 prices)



Source: OECD DAC CRS.

Note: Includes bilateral assistance only, gross disbursements, in 2014 constant prices. For information on which CRS codes are included in each of the categories represented in this graph, please refer to the Methodology section of this report.

Table 1: Contributions to the Global Fund and Gavi, as of January 2015 Pledging Conference (USD millions)

Gavi	**Past Contributions (2000–14)**	**Pledges (2015→)**
Direct contributions	1,365	1,000 (2015–18)
Advance Market Commitment (AMC)	0	0
International Finance Facility for Immunisation (IFFIm)	0	0
TOTAL	1,365	1,000
Global Fund	**Past Contributions (2002–13)**	**Pledges (2014–16)**
Direct contributions	9,959.2	4,002.3

Note: All numbers are given in USD 2014 constant prices (millions). Figures in current USD are converted into constant prices using DAC country deflators. When there is only one year indicated for Gavi pledges (e.g. 2015), it means that the funding is only reported through 2015 and/or the funding information comes from the January 2015 pledging conference, for which no timeline has been published.

Sources: Global Fund to Fight AIDS, Tuberculosis and Malaria, 'Government Donors (Pledges and Contributions)': http://www.theglobalfund.org/en/partners/governments/. For past Gavi contributions and pledges made before January 2015, figures are taken from Gavi's donor contributions page: http://www.gavi.org/library/gavi-documents/funding/searchtext/annual-contributions/show/all/hidefilters/. For pledges as of January 2015, the figures come from the Chair's Summary of the Gavi Pledging Conference for 2016–20, 'Reach Every Child', Berlin, 26–27 January 2015, available at: http://www.gavi.org/Funding/Resource-mobilisation/Process/Gavi-pledging-conference-January-2015/

Gender Focus

1. **Is there a strong gender priority contained in the main US development law(s)? What are these laws?**

   Yes. The Foreign Assistance Act of 1961, which created the United States Agency for International Development (USAID), frequently cites the economic empowerment of women in the developing world.

2. **Is gender mainstreamed throughout US development programmes?**

   Yes. The Department of State and USAID both issued gender-focused policy guidance in 2012.[4] These policies require that gender equality and female empowerment are integrated into policy development, strategic and budget planning, programme design and implementation, management and training, and monitoring and evaluation of results.

3. **Are US development results disaggregated by gender?**

   Yes. The Department of State and USAID have developed standard indicators to measure what is being accomplished with ODA. As appropriate, these indicators are disaggregated by sex and age.[5]

4. **Looking ahead: (a) Is gender a priority for the US for the Global Goals/Addis Ababa Conference? (b) Are there any plans to (further) improve the prioritisation of gender in US development policy?**

   (a) Yes. The US has been a proponent of gender equality and women's and girls' empowerment within the context of the post-2015 development agenda. (b) Yes. US State Department policy guidance issued in 2014 calls for the integration of gender equality and women's rights into all foreign assistance programmes.[6]

Table 2: Domestic Resource Mobilisation and Accountability

Extractives transparency	Strong national law in place?	Strong guidance adopted in line with law? (date expected)	Date of initial data publication?	Open data formats?	Implementing the Extractive Industries Transparency Initiative (EITI)?
	Yes (July 2010)	**2016**	**TBD upon implementation**	**TBD upon implementation**	**Yes**
Beneficial ownership transparency	Public access law (companies)?	Public access law (trusts and other legal entities)?	Law enforcement access (companies)?	Law enforcement access (trusts and other legal entities)?	Open data formats?
	No	**No**	**No**	**No**	**No**
Contract transparency	Law in place?	Government publishes consistently?	Open data formats?	Companies publish?	Political commitment?
	Yes[7]	**Partial[8]**	**Yes[9]**	**Partial[10]**	**Yes[11]**
Automatic exchange of tax information	Codified in law?	Multilateral exchange agreements?	Agreements with developing countries?	Commitment to include developing countries?	Capacity-building commitment?
	Partial[12]	**No**	**Partial[13]**	**Yes[14]**	**Yes**
Public country-by-country reporting for multinational companies	Comprehensive law adopted?	Partial law adopted?	Public information commitment?	Private info commitment?	Open data formats?
	No	**No**	**No**	**Yes[15]**	**No**
Aid transparency	Codified in law?	Major development assistance agency reports to IATI?	Major development assistance agency scores 'very good' or 'good' on Aid Transparency Index?	Comprehensive information on major development assistance agency made publicly available on government website?	Government has made a commitment to report to IATI standards?
	No	**Yes**	**No**	**Yes[16]**	**Yes[17]**

3

AFRICA PROFILES

3

Jane Lengope , 40, dances by a river
near the village of Umoja in Samburu, Kenya.

INTRODUCTION

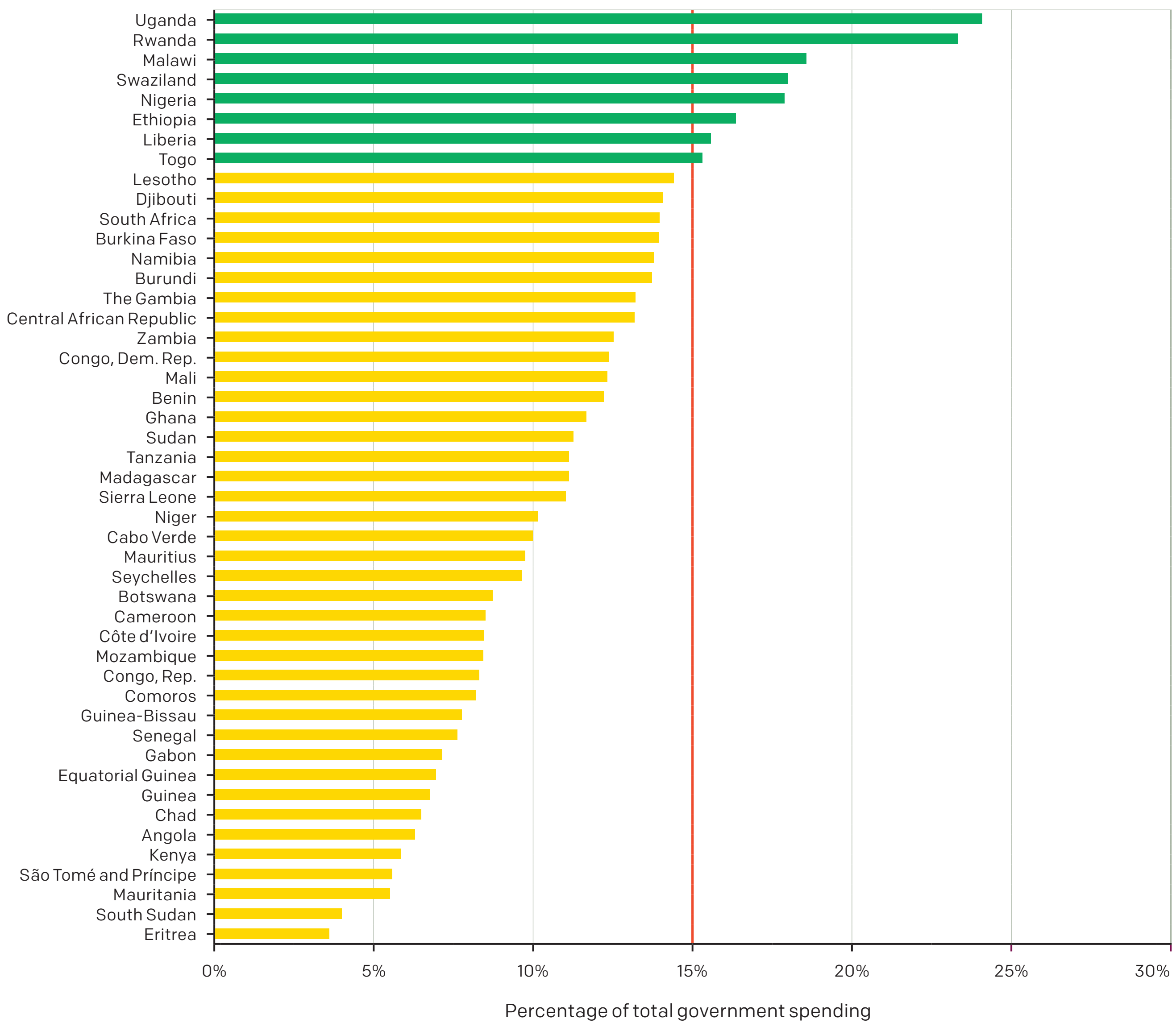
For the past two years, in addition to monitoring ODA, the DATA Report has tracked the performance of African governments against their own spending commitments in core development sectors. Prioritising public expenditure in health, agriculture and education is one of the clearest possible steps a government can take to make good on its promise to its people to fight poverty and improve well-being for all, and yet progress to date – with some notable exceptions – has been slow. The following pages provide a snapshot of the most recent performance of sub-Saharan African countries against the Abuja target (15% of the budget to health); the Maputo target, which was reaffirmed by the AU in Malabo last year (10% of the budget to agriculture); and the target adopted by all countries when joining the Education for All initiative, now called the Global Partnership for Education (20% of the budget to education).

These budgetary commitments are a useful tool to hold countries accountable for prioritising spending in sectors critical for poverty reduction. However, they have some shortcomings. First, the poorer the country, the smaller the dent it can make in the burden. For example, Liberia was one of just six African countries to meet its Abuja commitment to devote 15% of its budget to health (on average) in 2011–13, but this translated into a mere $16 per person.[1] One year later, the weakness of its health system was brought to the world's attention as the Ebola outbreak wrought havoc in the country, as well as in Sierra Leone and Guinea. Second, sectoral commitments should be examined alongside the real amounts per person that these slices of the budget equate to (hence ONE's emphasis on a minimum spending target formulated in per capita terms, as discussed in section 2). And finally, financing must always be tracked closely against the results it does (or does not) achieve. Thus, the volumes of funding generated by the budgetary commitments examined here should also be considered in light of the quality and equity of that spending and the results it achieves.

ABUJA COMMITMENT TO HEALTH

In 2001, members of the African Union agreed to devote 15% of total spending to health. Figure 1 shows average annual spending in 2011–13 by all countries for which there are data. It should be noted that ONE has found large revisions to the historical data as reported by the World Health Organization (WHO) in 2015 compared with 2014 (for example, Nigeria and Uganda are now shown as greatly surpassing the Abuja 15% target in recent years whereas in previous data, presented in the 2014 DATA Report, they were shown to fall far below). So these figures should be treated with caution.

Figure 1: Government Spending on Health, 2011–13 Average



Source: WHO Global Health Expenditure Database.

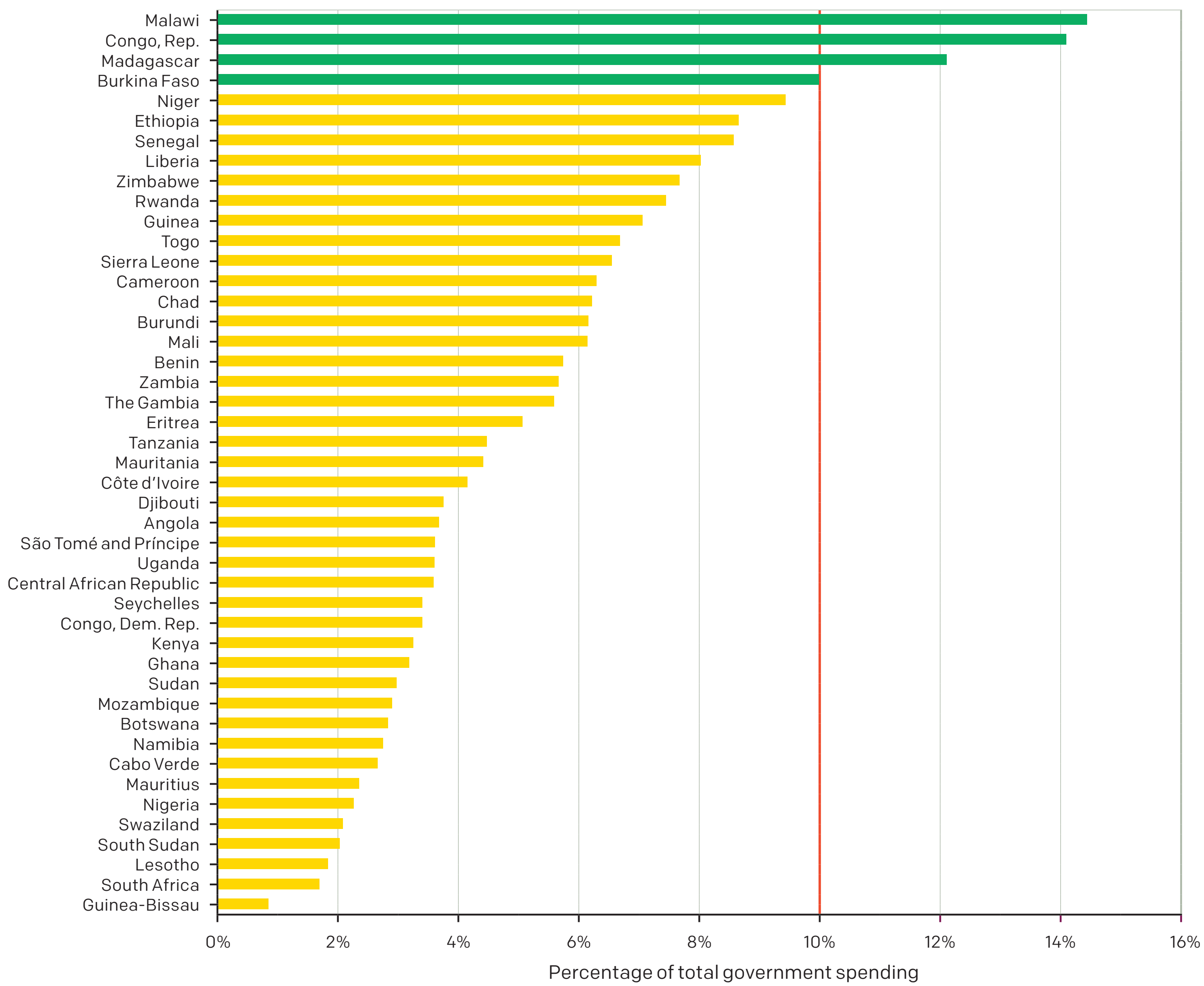
Note: Countries not shown have been omitted due to lack of data.

3

MAPUTO/MALABO COMMITMENT TO AGRICULTURE

In 2003, and again in 2014, AU member states pledged to allocate 10% of their total spending towards agriculture. Figure 2 demonstrates average annual spending in 2011–13 by all countries for which there are data. It should be noted (as discussed in the 2014 DATA Report) that governments and other stakeholders have not yet agreed on a definition of what types of spending should count towards the 10% target. ONE's analysis uses data from ReSAKSS, which employs a similar definition to that of the International Monetary Fund's Classifications of the Function of Government (COFOG) which excludes all expenditure on multi-purpose development projects.[2] An alternative approach, used by the Food and Agriculture Organization (FAO) in its Monitoring African Food and Agriculture Policies (MAFAP) project, is wider-ranging and also includes expenditures for broader rural development, such as health, education and sanitation; this yields considerably higher spending levels. Governments, development partners and monitoring institutions must work together to resolve this debate and standardise their systems of measurement.

Figure 2: Government Spending on Agriculture, 2011–13 Average



Source: WHO Global Health Expenditure Database.

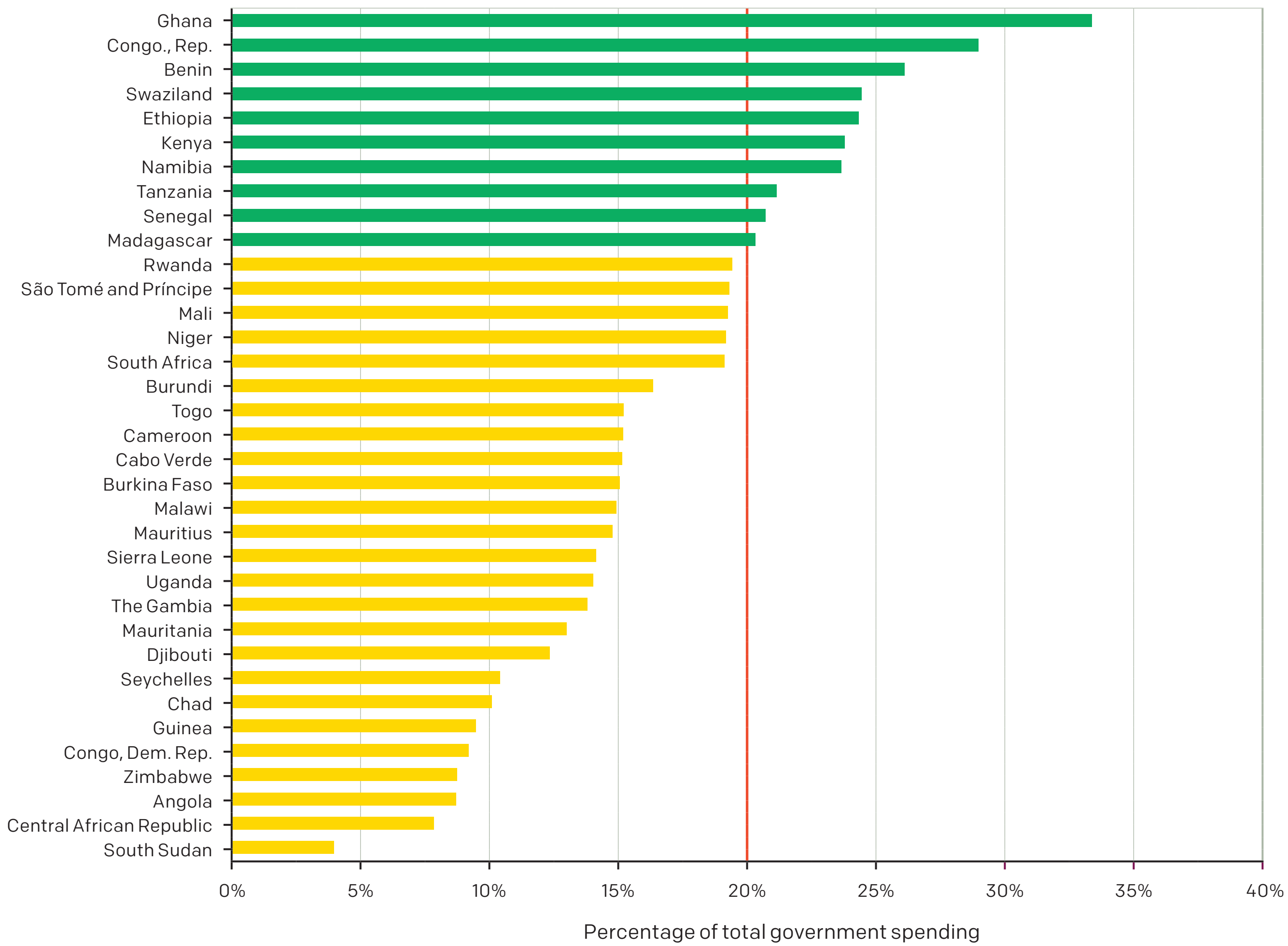
Note: Countries not shown have been omitted due to lack of data.

EDUCATION FOR ALL/ GLOBAL PARTNERSHIP FOR EDUCATION COMMITMENT TO EDUCATION

All 164 countries that are signed up to Education for All – now known as the Global Partnership for Education – have committed to allocate 20% of their budgets to education. (Another commitment was made by virtually every country at Dakar in 2000 to spend at least 9% of GDP on education. This year the DATA Report focuses solely on the EFA/GPE commitment as this is formulated in the same way as those for health and agriculture, as a proportion of budget.) Unfortunately, standardised data on education financing as reported by UNESCO are extremely patchy and there is a lag of several years for most African countries. Figure 3 presents the single most recent data point for each country during the period 2010–14 (thus not the same year for all countries).

The following section presents in-depth profiles (including key statistics, analysis of resources, monitoring of performance across transparency and accountability indicators and a case study of domestic resource mobilisation) of two sub-Saharan African countries: **Nigeria**, a non-LDC and the region's largest economy, which derives the vast majority of its government revenues from oil, and **Tanzania**, a poor LDC with a more diverse mix of revenues yet very little to spend per citizen. Both countries face a severe burden of poverty and other development challenges.

Figure 3: Government Spending on Education, Most Recent Year (2010–14)



Source: UNESCO Institute for Statistics, Education Database.

Note: Only 35 sub-Saharan African countries are shown here; the remainder have no data more recent than 2009 (or no data at all). UNESCO is expected to publish a new tranche of education financing data shortly before this report goes to print. These data were downloaded before this update, in April 2015.

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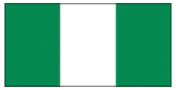


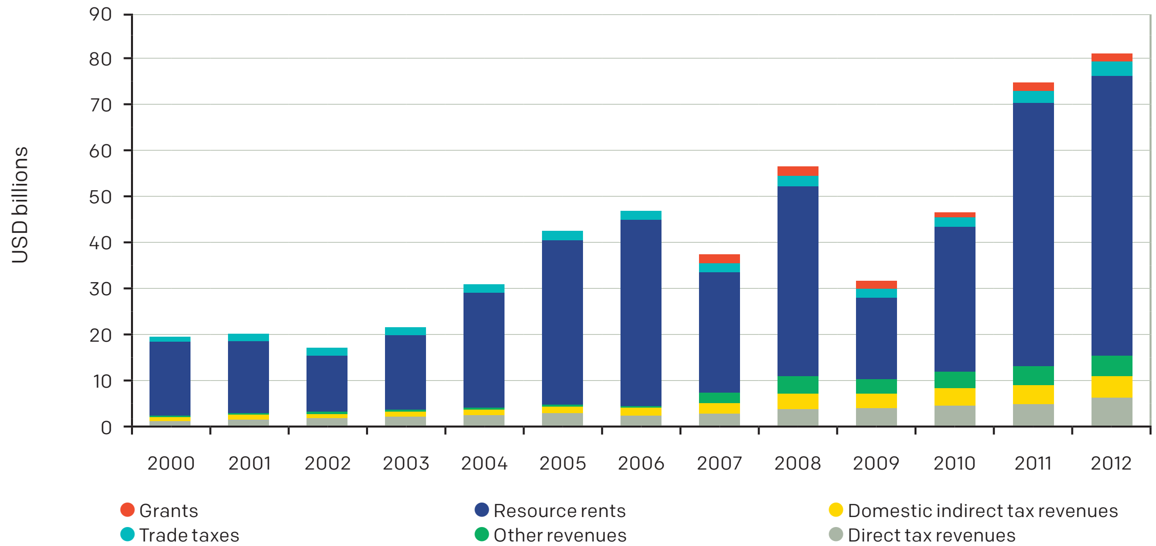
NIGERIA

- **GDP:** $521.8 billion (2013)[1]
- **GDP per capita:** $3,000 (2013)[2]
- **Lower-middle-income country** (LMIC)[3]
- **Population:** 173.6 million (2013)[4]
- **Average annual GDP growth (2005–2013):** 6%[5]
- **Proportion of people living in extreme poverty:** 62% (2010)[6]
- **Inequality:** 43% Gini (2010)[7]
- **Human Development Index ranking:** 152 of 187 (2013)[8]
- **Government social spending per capita:** $281 PPP (2011)[9]
- **Total net ODA:** $2.32 billion (2013)[10]
- **Total net ODA per capita:** $13 (2013)[11]
- **ODA/GDP:** 0.4% (2013)[12]

Nigeria's rapid economic growth and the significant private resource flows into the country have not yet led to a meaningful, widespread reduction in poverty. In 2010, 62% of Nigerians lived in extreme poverty – the same proportion as in 1992, but representing an additional 36.8 million people now living on less than $1.25 a day.[13] The proportion of children enrolled in primary school has actually decreased since 2010.[14] A quarter of all child deaths across the entire sub-Saharan region occur in Nigeria (the country accounts for 19% of the region's population).[15]

Figure 1: Nigeria's Revenue-to-GDP trend

Figure 2: Nigeria's Revenue Breakdown



Source: AfDB/OECD/UN (2014) African Economic Outlook, Fiscal Data

Domestic Resource Mobilisation

- **Total revenues:** 5.0% of GDP (2012)[16]
- **Total revenues per capita:** $137 (2012) (USD current)[17]

Between 2000 and 2012, natural resource rents (from oil) accounted for, on average, three-quarters of Nigeria's total revenues; by contrast, direct and indirect taxes combined accounted for just 13%.[18] This has resulted in extreme volatility year-on-year. In fact, as Figure 1 shows, the overall trend in Nigeria's domestic revenue mobilisation since 2000 – unlike in the vast majority of developing countries – is *downwards*. The current level of central government revenue-to-GDP is just 5.0% (down from a peak of 12.9% in 2008), although it should be noted that these data refer to central government only and do not include Nigeria's substantial sub-national government revenues, which would roughly double the total amount. To halve its revenue gap, Nigeria will require a significant improvement in governance and transparency and a crackdown on illicit financial flows combined with substantial improvements in broadening its tax base and other progressive fiscal reforms. Nigeria is not a member of the Open Government Partnership.

Table 1: Domestic Resource Mobilisation

Extractives transparency	Strong national law in place?	Implementing the Extractive Industries Transparency Initiative (EITI)?	Transparent and competitive licensing process?	State-owned companies transparent?	Wellhead monitors in place?
	No	**Yes[19]**	**No[20]**	**No[21]**	**No[22]**
Beneficial ownership transparency	Public access law (companies)?	Public access law (trusts and other legal entities)?	EITI pilot project?	Public asset disclosure laws?	International commitment?
	No	**No**	**Yes**	**Partially[23]**	**Yes[24]**
Contract transparency	Law in place?	Government publishes consistently?	Open data formats?	Companies publish?	Political commitment?
	No	**No**	**No**	**No**	**No data**
Automatic exchange of tax information	Codified in law?	Multilateral exchange agreements?	Agreements with other countries?	Automatic exchange of information pilot?	Capacity-building commitment?
	No	**TBD upon implementation[25]**	**No**	**No[26]**	**No data**
Country-by-country reporting	Comprehensive law adopted?	Partial law adopted?	Public information commitment?	Private information commitment?	Open data formats?
	No	**No**	**No**	**No**	**No**

Accountability

- **Abuja commitment to spend 15% of budget on health:** 18.0% (2013)[27]
- **Maputo/Malabo commitment to spend 10% of budget on agriculture:** 2.0% (2013)[28]
- **Global Partnership for Education commitment to spend 20% of budget on education:** no data[29]
- **Budget transparency based on Open Budget score:** 16/100 (2012)[30]

Nigeria's record on fulfilling its development spending commitments is mixed. Growth in the federal government's public spending on agriculture has slowed dramatically, from 7.0% in 2003 to just 2.9% in 2013.[31] Nigeria's budget transparency is extremely poor (well below that of neighbouring countries such as Ghana and Liberia) and is worsening. Its score in the Open Budget survey (16/100 in 2012) has dropped in every single round since 2006.[32] The government does not produce a Citizens' Budget – a simple document in plain language that gives ordinary people access to important information about government revenues and spending, and how these might affect them.

President-elect Buhari has made commitments to transparency and accountability.[33] He has committed to publicly declaring his own assets and liabilities and encouraging political appointees to do so. He has also committed to implementing audit recommendations from the Nigeria Extractive Industries Transparency Initiative (NEITI), and to presenting a national anti-corruption strategy. With prominent cases such as that of former president Sani Abacha, who is estimated to have siphoned off more than $1.1 billion, these commitments must be delivered rapidly.

Table 2: Accountability

Budget transparency	Open Budget Index Score	Publishes citizen's budget	Executive's budget proposal published?	Enacted budget published?	Year-end budget published?
	16/100	**No**	**Yes**	**Yes**	**No**
Abuja health commitment (15% of budget)	% of government budget for health in 2013	Change in health share of budget over last three years	Government per capita spending on health in 2013	Ranking for per capita government spending for health in 2013	Is most recently published health spending data less than two years old?
	18.0%	**Negligible change**	**$32**	**18th of 45 countries**	**Yes**
Maputo/Malabo agriculture commitment (10% of budget; 6% growth)	% of government budget for agriculture in 2013	Change in agriculture share of budget over last three years	Annual agriculture spending growth rate (2011–13 average)	Conducted joint sector review assessment?	Are most recently published data less than two years old?
	2.0%	**Down 0.46 percentage points**	**4.6%**	**No**	**Yes**
Education for All/Global Partnership for Education commitment (20% of budget)	% of government budget for education (most recent year of data available)	Change in education share of budget over last three years	Government spending on education per primary pupil (most recent year of data available)	Government spending on education per secondary pupil (most recent year of data available)	Are most recently published data less than two years old?
	No data	**No data**	**No data**	**No data**	**No data**
Access to Information	Access to information law?	2015 World Press Freedom Index score	Freedom of Information (FOI) requests and refusals public?	Commitment to increase FOI?	Journalists harassed in past year?
	Yes[34]	**34.09 (improvement from 2014)[35]**	**Yes[36]**	**Yes[37]**	**Yes[38]**

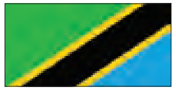
Note: See Methodology section for data sources for this table.

CASE STUDY: THE PETROLEUM INDUSTRY BILL

The Petroleum Industry Bill (PIB), first introduced into the Nigerian Parliament in 2008, is intended to clean up the extractives industry. If designed and implemented effectively, measures such as this could reform the way that Nigeria's oil and gas industry is regulated and funded, and help overhaul the state-run Nigerian National Petroleum Corporation (NNPC).

Nigeria produced around 2.3 million barrels of oil per day on average in 2013,[39] and is the largest oil producer in Africa. Despite its wealth in natural resources, due to mismanagement and a lack of transparency, the exploitation of natural resources has not translated into improved development outcomes. In May 2012, Global Witness exposed how Nigerian subsidiaries of Royal Dutch Shell and Italian oil giant Eni had agreed to pay $1.092 billion for one of Nigeria's most lucrative oil blocks, OPL245. The Nigerian government had a separate agreement to pay the same amount to Malabu Oil & Gas, which had been the original owner of the block. In July 2013 a British High Court ruled that Dan Etete, Nigeria's former oil minister who awarded the block to Malabu Oil & Gas in 1998, was actually Malabu's owner.[40] Etete had effectively given himself one of the most lucrative oil blocks in the country.[41]

At the time of writing, the PIB continues to be debated. The legislation could be effective if it successfully removes the President's power to grant oil licences and promotes greater monitoring of oil production to tackle corruption and poor governance. The post-election period in 2015 will be crucial in determining whether or not this bill is effective. Another tool for greater transparency and accountability in the oil industry is the Nigerian Extractive Industries Transparency Initiative (NEITI), which has saved the country at least $442 million as a result of its tighter monitoring of oil resource governance.[42]



TANZANIA

- **GDP:** $33.23 billion (2013)[1]
- **GDP per capita:** $695 (2013)[2]
- **Least developed country (LDC) and low-income country (LIC)**[3]
- **Population:** 49.2 million (2013)[4]
- **Human Development Index rank:** 159 out of 187 (2013)[5]
- **Proportion of people living in extreme poverty:** 43.5% (2012)[6]
- **Inequality:** 37.8% Gini (2012)[7]
- **Government social spending per capita:** $63 PPP (2011)[8]
- **Total net ODA:** $3.03 billion (2013)[9]
- **Total net ODA per capita:** $61 (2013)[10]
- **ODA/GDP:** 9.1% (2013)[11]

Tanzania's economic growth has averaged 7% over the past decade, driven by transport, communications, manufacturing and agriculture and supported by public investment in infrastructure; it is expected to continue on this path in 2015 and 2016.[12] However, despite a largely peaceful history, sound financial management and promising economic potential, Tanzania is still one of the poorest countries in the world. It has made progress in social and human development, but continues to suffer high rates of poverty and low development outcomes.

Figure 1: Tanzania's Revenue-to-GDP trend

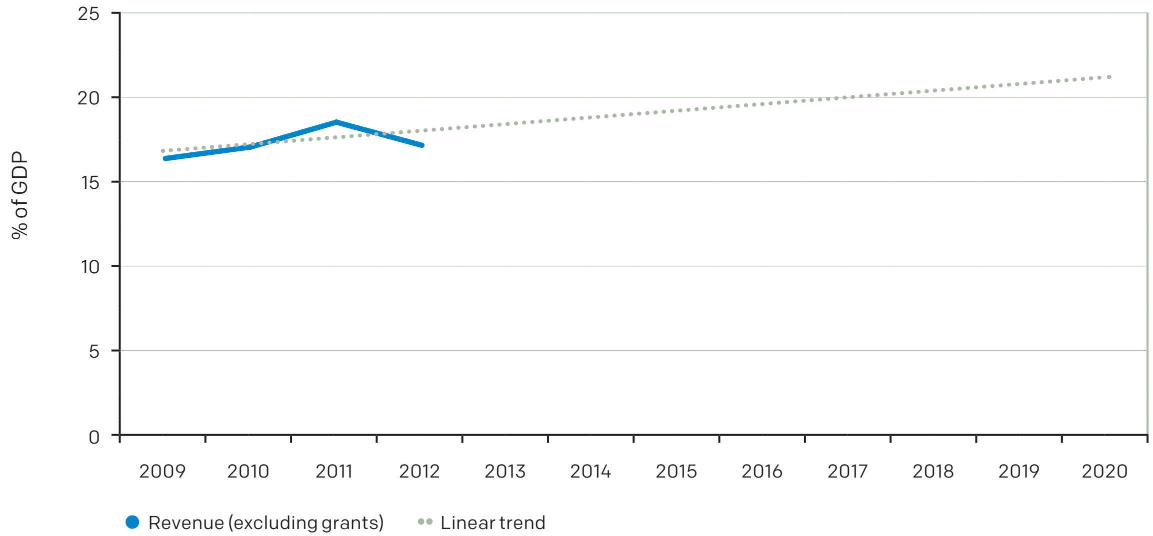
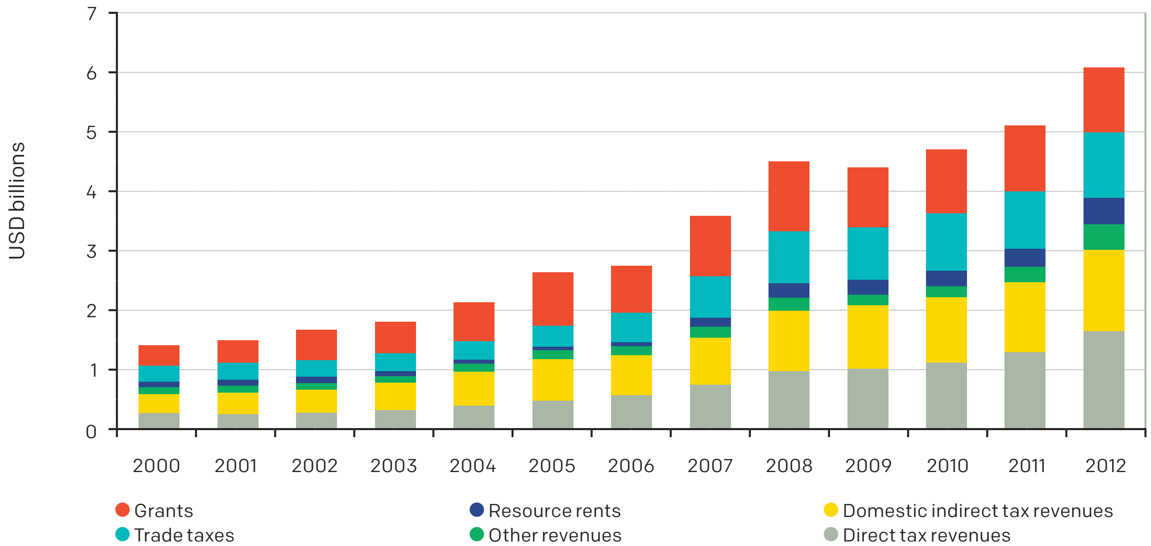


Figure 2. Tanzania's Revenue Breakdown



Source: AfDB/OECD/UN (2014) African Economic Outlook, Fiscal Data

DOMESTIC RESOURCE MOBILISATION

- **Total revenues:** 17.3% of GDP (2012)
- **Total revenues per capita:** $105 (2012) (USD current)

Tanzania has made progress on increasing its revenue-to-GDP ratio, which stood at 17.3% in 2012 (although this was a dip from 2011 levels).[13] If the linear 2009–12 trend continues to 2020, as shown in Figure 1, Tanzania would reach around 21%, thus closing the gap to ONE's proposed LDC target completely. In stark contrast with the case of Nigeria, Tanzania's revenue mix is significantly more balanced and, importantly, has remained so over time, indicating improvements across the fiscal system rather than reliance on hikes derived from a single type of revenue. Indeed, the government has successfully focused efforts on broadening its revenue base in the past few years, including through strengthening the tax administration, identifying new sources of revenue and reforming tax exemptions.[14] Grants (i.e. ODA) clearly make up a much higher proportion of the total than in countries such as Nigeria, but have fallen as a share of total revenues (from 25.2% in 2000 to 18.7% in 2012), indicating that Tanzania's dependence on ODA is gradually decreasing.[15]

Table 1: Domestic Resource Mobilisation

Extractives transparency	Strong national law in place?	Implementing the Extractive Industries Transparency Initiative (EITI)?	Transparent and competitive licensing process?	State-owned companies transparent?	Wellhead monitors in place?
	No	**Yes**	**Partially[16]**	**Partially[17]**	**No**
Beneficial ownership transparency	Public access law (companies)?	Public access law (trusts and other legal entities)?	EITI pilot project?	Public asset disclosure laws?	International commitment?
	No	**No**	**Yes[18]**	**Partially[19]**	**Yes[20]**
Contract transparency	Law in place?	Government publishes consistently?	Open data formats?	Companies publish?	Political commitment?
	Partially[21]	**Partially[22]**	**No**	**Partially[23]**	**Yes[24]**
Automatic exchange of tax information	Codified in law?	Multilateral exchange agreements?	Agreements with other countries?	Automatic exchange of information pilot?	Capacity-building commitment?
	No	**No**	**No**	**No[25]**	**No data**
Country-by-country reporting	Comprehensive law adopted?	Partial law adopted?	Public information commitment?	Private information commitment?	Open data formats?
	No	**No**	**No**	**No**	**No**

3

ACCOUNTABILITY

- **Abuja commitment to spend 15% of budget on health:** 11.2% (2013)[26]
- **Maputo/Malabo commitment to spend 10% of budget on agriculture:** 3.7% (2013)[27]
- **Global Partnership for Education commitment to spend 20% of budget on education:** 21.2% (2010)[28]
- **Budget transparency based on Open Budget score:** 47/100 (2012)[29]

Tanzania's record in fulfilling its development spending commitments is mixed, but in general there has been little overall progress in better prioritising health, agriculture and education. Growth in the agriculture sector peaked at 5.9% in 2004, slowing slightly to 4.2% in 2013.[30] Tanzania's budget transparency – rated 47/100 in the 2012 Open Budget Survey – is poor and below the standard of neighbouring countries such as Kenya and Uganda (although still better than the sub-Saharan African average). Tanzania has been an active member of the Open Government Partnership since 2011. Its first National Action Plan included 25 commitments: over half related to access to information, and half included technology and innovation for transparency and accountability. Three of the 25 commitments have been completed, and four substantially completed. The second National Action Plan is currently being developed.[31] The government should, however, be applauded for being one of the first in sub-Saharan Africa to produce a Citizens' Budget (in both Kiswahili and English) to enable greater accountability.[32] These measures are critical for ensuring accountability and cracking down on corruption.

Table 2: Accountability

Budget transparency	Open Budget Index score	Publishes citizen's budget	Executive's budget proposal published?	Enacted budget published?	Year-end budget published?
	47/100	**Yes**	**Yes**	**No**	**Yes**
Abuja health commitment (15% of budget)	% of government budget for health in 2013	Change in health share of budget over last three years	Government per capita spending on health in 2013	Ranking for per capita government spending on health in 2013	Are most recently published health spending data less than two years old?
	11.2%	**Negligible change**	**$18**	**30th of 45**	**Yes**
Maputo/Malabo agriculture commitment (10% of budget; 6% growth)	% of government budget for agriculture in 2013	Change in agriculture share of budget over last three years	Annual agriculture growth rate (2011–13 average)	Conducted joint sector review assessment?	Are most recently published data less than two years old?
	3.7%	**Down 1.72 percentage points**	**3.1%**	**Yes (2014)**	**Yes**
Education for All/ Global Partnership for Education commitment (20% of budget)	% of government budget for education (most recent year of data available)	Change in education share of budget over last three years	Government spending on education per primary pupil (most recent year of data available)	Government spending on education per secondary pupil (most recent year of data available)	Are most recently published data less than two years old?
	21.2% (2010)	**Up 0.3 percentage points**	**$55 (2009)**	**No data**	**No**
Access to information	Access to information law?	2015 World Press Freedom Index score[33]	Freedom of Information (FOI) requests and refusals public?	Commitment to increase FOI?	Journalists harassed in past year?
	No	**27.3 (decrease from 2014)[34]**	**No data**	**Yes[35]**	**Yes[36]**

Note: See Methodology section for data sources for this table.

CASE STUDY: BIG RESULTS NOW

As part of Tanzania's National Vision 2025 development plan, the Big Results Now (BRN) initiative was adopted in an effort to transition out of dependency on ODA and become a middle-income country by 2025.[37] The aim is to establish a strong and effective system to oversee, monitor and evaluate implementation of the country's development plans, leading to more transparency and accountability within the government. Adopted in 2013 and based on Malaysia's Big Fast Results development successes, the initiative is being supported by development partners including the World Bank and the governments of the UK[38] and Sweden.

Tanzania has made huge strides in getting children enrolled into primary and secondary school; but the lack of capacity has made it hard to maintain standards – the youth literacy rate, for example, has actually declined slightly, from 78% in 2002 to 75% in 2010.[39] To address these quality issues, the Big Results Now in Education programme has developed reform plans such as financial rewards for school performance and ensuring that funds reach schools in a timely manner. The education reforms were created in consultation with donors and civil society, with the World Bank providing $122 million of funding over four years, dependent on programme results.[40]

While the BRN initiative has lacked formal government accountability mechanisms, it has led to citizen-driven initiatives across different sectors to hold the government to account through processes such as social audits, citizen scorecards and participatory budgeting. For example, Sauti za Wananchi (Swahili for 'Voices of the People'), Africa's first nationally representative mobile phone survey, polled households to analyse progress on access to water. The data showed that access to clean water in Tanzania has either stagnated or declined over the past two decades – and strikingly, a tripling of per capita spending on water has not significantly changed levels of access. Around 89% of Tanzanians collect water for their daily needs from public sources, taking an hour or more to do so – which is twice the official target set by government. Women and girls bear the primary responsibility. Nearly one-third of Tanzanians say that the challenges of water supply are among the three most serious problems facing the country today.[41]

A ROAD MAP TO SUCCESS

Aziza Musa, a Fistula survivor,
attends her farm near the village
of Indori in Western Kenya.

INTRODUCTION

In order to ensure accountability, the commitments made in Addis Ababa must be accompanied by a country-led dashboard or report card which measures progress against agreed development targets. In the past, the Financing for Development conferences in Monterrey and Doha have produced important principles but have lacked follow-up mechanisms, such as:

- Clear, measurable targets and identified responsibility for delivery;
- Investment in and disclosure of data to track outcomes; and
- Road maps and milestones for success.

This time can and must be different. The world must invest now in creating incentives for government to prioritise sustainable development. This requires a combination of national political pressure and international and local tracking. It entails urgent investments in data in a way that empowers people to collect information on progress on schools and hospitals, and combine it with information on budgets to hold governments to account for their commitments. And it requires a framework which links the financing with the goals and which holds governments, leaders and development partners accountable for all outcomes.

LAYING THE FOUNDATIONS: A DATA REVOLUTION

Data poverty is a crisis for sustainable development. The gaps are striking. Even the most basic statistic – the number of women, men and children living in extreme poverty – is not clear. There could be as many as a quarter more people living on less than $1.25 a day than current estimates suggest, simply because they have been left out of household surveys.[1]

The lack of data also has economic ramifications. The McKinsey Global Institute estimates that the global economic value of better and more open data could be as much as $3 trillion per year.[2] Perhaps the most urgent need is for information on spending. Without clarity on what development partners are providing in assistance, and what governments are allocating in budgets, the potential for citizen engagement in the accountability process is greatly undermined.

KNOWN UNKNOWNS: WHY WE NEED A DATA REVOLUTION

- **Poverty:** 414 million people are estimated to live on less than $1.25 a day in sub-Saharan Africa. But at least a quarter of this estimate depends on extrapolations from surveys dating from 2005 or earlier.[3]
- **Child mortality:** Over two-thirds of the 75 countries which account for more than 95% of all maternal, newborn and child deaths do not have registries of births and deaths. A third do not have a child mortality estimate that is more recent than five years old.[4]
- **Gender:** The UN has defined a set of 52 indicators that paint the full picture of women's economic empowerment, yet Bread for the World has found that on average in sub-Saharan Africa over 80% of these data points simply do not exist.[5]
- **Maternal mortality:** Only one in five births occurs in countries with complete civil registration systems.[6]

Some progress has already been made and momentum is clearly building. The African Data Consensus, which emerged from a conference in Addis Ababa in March 2015, includes a set of principles on the creation and use of data from official sources and citizens.[7] African governments will create action plans to implement these principles.

The International Aid Transparency Initiative (IATI) provides a framework for donors to report spending in an internationally comparable way. Similarly in the extractives sector, disclosures resulting from the Extractive Industries Transparency Initiative (EITI) are estimated to have recovered hundreds of millions of dollars.[8] According to a former Nigerian finance minister, disclosures have generated an improved credit rating for the country, leading to sizeable increases in FDI of around $6 billion a year in the oil sector and $3 billion a year in the non-oil sector.[9] But in most countries there is no information about the revenues that governments receive from natural resources, there is no access to contract terms and there is no adequate budget information.

The International Budget Partnership (IBP) monitors the extent to which governments are disclosing eight types of critical budget document, including pre-budget statements, executive budget proposals, enacted budgets, citizens' budgets and various mid-year reviews. Developing countries should publish these documents in open data formats as a matter of course.

The Open Contracting Data Standard sets a template for how governments should require the disclosure of contracts so that these are comparable across sectors, time and regions.[10]

A NEW GLOBAL PARTNERSHIP ON DATA FOR SUSTAINABLE DEVELOPMENT

Without a data revolution, the trillions of dollars that will be spent through international assistance, domestic budgets and private sector investment over the next 15 years – the lifespan of the new Global Goals – will not be effectively utilised. A group of development partners must launch a new Global Partnership on Data for Sustainable Development at the Addis Ababa Conference and come together to agree a set of 'Principles on the Data Revolution for Sustainable Development' that all members would sign up to (building on the UN Secretary-General's Independent Expert Advisory Group report,[11] the G8 Open Data Charter[12] and the Africa Data Consensus[13]).This group must be multi-stakeholder and must include public-private partnerships (PPPs) at national level and/or in big cities, counties and municipalities to develop action plans for improving data collection and use.

This partnership should aim to:

- **Maintain momentum for improved data collection and use** and investment in data, establishing global norms and brokering national action plans for addressing the data crisis, backed and financed by global leaders. This would include potentially embedding a high-level data champion on the 'Data Revolution for Sustainable Development' within the President or Prime Minister's office in each participating country.
- **Solve data problems** by identifying specific needs of people and then convening governments, the private sector and civil society to meet those needs together. This approach has already placed weather data, financial services and other critical information in the hands of some of the world's poorest people. It should also ensure specific commitments to data transparency, e.g. open budgets, open contracting, geospatial data, etc.
- **Fill funding gaps**. It is estimated that $100–200 million each year is needed to allow 77 lower-income countries to effectively monitor the Global Goals. A trust fund, backed by donor funding in support of national-level plans, could help to deliver this.[14]

MAKING PROGRESS FROM ADDIS TO 2020

Accountability must be built into the outcomes of the Addis Ababa Conference from the outset. One proposal for achieving this is through a three-step action plan:

- **Design:** All governments should agree to develop, by the end of 2015, a national-level road map which identifies milestones for the implementation of policies and spending targets to meet the Global Goals. Each road map should identify data gaps and include an investment plan for the collection of these data. Development partners should align their efforts behind these plans.
- **Disclose:** Providers of development assistance and developing country governments should disclose fiscal information, from tax and extractives revenues to budgets and spending targets, in open data formats so that people know if their money is being spent well.
- **Deliver:** Governments should open themselves to an annual review mechanism, inviting comments from civil society, think tanks and regional bodies on the extent to which they are delivering results. An inter-agency taskforce should report annually on progress prior to the UN General Assembly (in August/mid-September). Finally, a follow-up FfD conference on progress and outcomes should be held in 2020.

Figure 1: Proposed Steps for Ensuring an Accountable Addis Ababa Conference

JULY 2015

1. All commitments are time-bound and identify who has to deliver
2. Principles for responsible private investment and business activities are agreed
3. Data is collected and disclosed from day one

2015–16

1. Costed country-level financing agreed
2. National plans to halve the tax gap by 2020 adopted
3. Measurement framework of all official financial flows is in place
4. Global Goals baseline agreed

2020

1. Tax gap halved
2. Basic social compact delivered for all
3. 0.7% ODA/GNI and 50% ODA to LDCs targets and development effectiveness effectiveness principles are met
4. Developed countries mobilising $100 billion a year to support data collection and use
5. FfD follow-up conference

By March 2016 there will potentially be more than 100 indicators setting out the aspirations for countries to reach and surpass in order to overcome extreme poverty and reduce inequality by 2030. The outcomes of the Addis Ababa Conference will also result in commitments for governments to undertake.

ONE recommends that time is allocated for national-level debates to occur and that national-level stakeholders should identify their own most pressing priorities – and that they should be supported and held to account by international frameworks. By the end of 2016 each country should have an ambitious national-level plan in place.

2020 is a critical staging point. The world will be a third of the way towards the 2030 goal of eradicating extreme poverty, and citizens need to know that countries are a third of the way to achieving the Global Goals on health, education and extreme poverty. Progress towards any target that is off track will need an action plan and, if necessary, targeted investments to ensure that it is brought back on track. Subsequent FfD summits in 2020 and 2025 should monitor progress on national plans and assess aggregate global progress. If necessary, commitments on resource allocation should be re-evaluated and re-aligned to address any stalled efforts and ensure that no one is left behind.

CONCLUSIONS AND RECOMMENDATIONS

5

Habiba Corodhia Mohamed (left), the Outreach Manager for the Fistula Foundation's Action on Fistula programme in Kenya talks to Florence Naliaka Matabili, as she attends her farm in the Mount Elgon region of western Kenya. Florence is a Fistula survivor. Through the help from the Women and Development Against Distress in Africa (WADADIA), founded by Habiba, she managed to cure herself and she now lives a stable and productive life.

CONCLUSIONS

1. ACCESS TO BASIC SERVICES

Governments must agree to a nationally owned minimum per capita spending level to deliver, by 2020, a basic package of services including health and education for all, but particularly for the poorest and most marginalised, with a focus on girls and women.

2. DOMESTIC RESOURCE MOBILISATION

Governments should increase domestic revenues towards ambitious, nationally defined revenue-to-GDP targets and halve the gap to those targets by 2020 by implementing fair tax policies, curbing corruption and stemming illicit flows.

3. DEVELOPMENT ASSISTANCE: SHOULD GROW TO 0.7% OF GNI OF WHICH 50% GOES TO LDCS

Development partners must allocate 50% of development assistance to LDCs by 2020, and DAC countries must set timetables immediately to meet the target of 0.7% ODA/GNI – ideally by 2020. All partners must implement agreed development effectiveness principles.

4. INCLUSIVE GROWTH

Development partners should agree specific initiatives in Addis Ababa to boost productive capacity, particularly on agricultural development, infrastructure, energy, trade and private finance.

5. STRONG ACCOUNTABILITY THROUGH A DATA REVOLUTION

A new global partnership should be delivered to finance the collection of data and their use, with development partners reporting and delivering on all commitments and opening up their own financial flows and budgets to scrutiny.

The world needs a new global compact to finance the end of extreme poverty that is targeted at those who need it most – the poorest countries and the poorest people, particularly girls and women. At the Addis Ababa Conference in July, ONE is advocating for governments to commit to a mutual accountability pact to meet the needs of the poorest people, which will require all partners to raise their levels of ambition and play their part. As key components of the mutual accountability pact, ONE calls for the Addis Ababa Accord to include the five time-bound commitments highlighted on the previous page.

There are, in addition, a number of major political moments at which leaders have the opportunity to galvanise momentum and make announcements that concretely demonstrate their ambition for a strong outcome to the Addis Conference.

When it adopts its FfD position on 26 May at the **EU DEVELOPMENT MINISTERS' MEETING**, the EU should announce its collective recommitment to 0.7% ODA/GNI and a new target of allocating 50% of its ODA to LDCs. Member States should also back the mutual accountability pact set out in this report and support the inclusion of all these points at the Addis Ababa Conference, which should be attended by leaders from all countries. These EU conclusions must be reaffirmed in June by EU leaders at the European Council. At the **G7 SUMMIT** at Schloss Elmau, Germany on 7–8 June, leaders should pledge their support to ensure that basic needs are met for all and announce strong ODA commitments to support countries to meet the Global Goals.

At the **AU SUMMIT** in Johannesburg on 7–15 June, AU Member States should announce ambitious domestic revenue targets and commit to halving the gap by 2020. Member States should make firm commitments to channel these resources through open budgets to deliver pro-poor national spending plans.

The **ADDIS ABABA CONFERENCE** will be the key moment for development partners to unveil a new global partnership for data, with specific pledges of support to continue at milestone moments later in the year, including the UN Global Goals summit in September.

METHODOLOGY

Malinzanga Primary School
in Malinzanga, Tanzania.

HOW DOES ONE MEASURE DONOR ASSISTANCE?

In the annual DATA Report, ONE tracks official development assistance (ODA) flows from OECD Development Assistance Committee (DAC) donors to all developing countries, to the African continent and the sub-Saharan African region and (for the first time this year) to least developed countries (LDCs), This tracking is based on preliminary data released by the OECD DAC in April each year, pertaining to the previous calendar year. The OECD DAC preliminary data for 2014 can be accessed at http://www.oecd.org/dac/stats/data.htm. These preliminary data provide only a basic breakdown (for instance, by region but not by country, sector or ODA type) and are subject to revision in the final figures, which are released in December and include a detailed breakdown. Furthermore, it should be noted that in the DAC's preliminary data, regionally allocated bilateral flows do not necessarily include all types of development assistance for all DAC members and thus, for these providers, ODA volumes to Africa, sub-Saharan Africa and LDCs are likely to be higher in the final figures.[1] For Germany and Luxembourg, there are no data on bilateral ODA to LDCs in the release of preliminary data for 2014. Following the practice of the DAC in its reporting, ONE has estimated it by flatlining these DAC members' bilateral aid to LDCs from 2013.

The preliminary data for 2013, used in the 2014 DATA Report, were revised for some countries in the final December 2014 release. These revised 2013 figures have been used for the purpose of this report. The data used in this report represent (unless otherwise stated) net flows and are taken from the OECD DAC's online databases (DAC1, DAC2a and the Creditor Reporting System), which can be accessed at http://stats.oecd.org/. ONE analyses flows in US dollars, as reported by the DAC, and converts to other currencies using the OECD's annualised exchange rates; hence flows in these currencies should be taken as close estimations rather than exact figures. ONE includes historical data for all current DAC members, even though they were not all members of the DAC at the time, to maintain a consistent comparison for aggregate amounts. For its examination of the European Union (EU) in this report, ONE uses data on the 19 EU Member States who are DAC members as a proxy and, where relevant, in combination with non-imputed ODA from the EU Institutions.

In our analysis of ODA to LDCs, we examine the proportion of a DAC member's total development assistance (not country-specified ODA) allocated to this group of countries. Many DAC members have quite a high proportion of country-unspecified ODA, some of which is implicitly so (for example, in-donor costs), but some of which is more difficult to explain and may have to do with poor reporting and/or limitations of the DAC's coding system (e.g. for multi-country projects). Some DAC members prefer to report their LDC share as a proportion of country-specified aid, which would yield larger results than by ONE's method. In historical analysis, ONE uses the DAC database's list of LDCs (based on current designation) – this matches the approach taken by the DAC in its own analysis though it does miss out the four countries that have since 'graduated' from the LDC list.

CONSTANT PRICES

ONE uses constant prices (real terms) rather than current prices (nominal terms), thus accounting for inflation and national currency devaluations and assessing change over time in the real value of ODA more accurately. To calculate constant prices, ONE applies the country deflators published by the DAC.

BILATERAL AND MULTILATERAL FLOWS

The DAC categorises ODA outflows as either bilateral or multilateral. Bilateral ODA is disbursed directly from donor countries to developing countries. This bilateral category also includes 'earmarked' multilateral flows – contributions made by DAC providers to specific recipients, but via multilateral agencies. Multilateral ODA comprises DAC members' core contributions to multilateral organisations, which, by definition, are not disaggregated by country or region. The DAC 'imputes' providers' multilateral flows each year by applying the proportion of each multilateral organisation's outflows to each region/country to each DAC member's total contribution to that multilateral organisation. However, neither these DAC imputations nor multilateral disbursements to developing countries/regions are included in the publication of preliminary data in April – they are not published until the final data release in December. Thus, in the DATA Report, ONE uses a set methodology to estimate how much of each DAC member's multilateral ODA can be imputed to Africa, sub-Saharan Africa and LDCs, as indicated in the example below.

- In 2014, a DAC member provides $10 million in core contributions to a particular multilateral agency.
- In 2013, this agency allocated 41% of its total disbursements to sub-Saharan Africa.
- Thus, ONE estimates that in 2014 the DAC member provides $4.1 million (41% of $10 million) to sub-Saharan Africa via this multilateral agency.

ODA contributions to five groups of multilateral agencies are included in the DAC's preliminary release: UN agencies, the European Commission, the World Bank, regional development banks and 'other'. ONE repeats the steps outlined above for each of the five groups, and sums them for the ODA provider's total multilateral flows imputed to Africa, sub-Saharan Africa and LDCs. We then add this to bilateral flows to give a full picture of each provider's total aid flows to these groups of countries. ONE fully acknowledges that the figure arrived at by these calculations is an estimate, and that the final figures (which are published by the DAC in December each year) can vary significantly from this estimate. There are three main reasons for this variation: (1) due to lack of information for the most recent year, ONE assumes that the proportion of total funding that a multilateral agency allocates to a given region has held more or less steady from the previous year (whereas this proportion can increase or decrease); (2) the level of multilateral detail is greatly increased in the final figures: in other words, we can better track each provider's flows to each individual multilateral agency, rather than the five main groupings listed above; and (3) all the data in the April release (including ODA contributions to multilaterals) are preliminary and subject to change.

DEBT RELIEF

Multilateral debt cancellation is included in ODA as tracked by this report. The cost to a DAC member of cancelling multilateral debt is paid through its contributions to the multilateral agency (e.g. the World Bank's International Development Association or the African Development Bank). However, ONE excludes bilateral debt relief in order to assess whether countries' reported ODA flows represent new, increased resource flows. Debt relief is immensely valuable and, as a result of it, governments are now able to spend resources on health, education and critical infrastructure instead of unsustainable debt service payments. However, the rules on counting bilateral debt cancellation as development assistance overstate the value of the debt relief, and ONE believes that it should be additional to ODA, as agreed in the 2002 Monterrey Consensus. Under current rules, once debt has been cancelled, providers can report the whole face value of the debt as ODA. This means that the principal, interest and penalties on arrears for the whole period that the debt has remained unpaid are counted in the ODA figures at the point of cancellation, and are included in the DAC reports. This amount does not reflect either the value to the developing country or the cost to the DAC member country of cancelling the debt. Exactly how much should be counted is unclear, due to lack of transparency by ODA providers in terms of disclosing their internal accounting or budget pricing (e.g. market-to-market valuations). ONE remains hopeful that a more accurate means of accounting for bilateral debt relief will become available so that, in the future, providers of ODA can be duly credited for the allocations they make for bilateral debt cancellation in their annual budgets. In addition, very few countries have yet benefited from bilateral debt cancellation. The Heavily Indebted Poor Countries (HIPC) scheme – the only major debt relief scheme in existence – has almost come to an end, and there are only a few eligible African countries remaining. Therefore, ODA providers need to make budgetary provisions to achieve their targets without relying on ODA totals inflated by bilateral debt cancellation figures.

In its preliminary figures, the DAC does not specify the level of debt relief received by individual countries. However, it does provide debt relief figures for sub-Saharan Africa (although not Africa as a whole). In the absence of this information, ONE equates debt relief to sub-Saharan Africa with debt relief to Africa; in other words, we assume bilateral debt relief to North Africa to be zero. Furthermore, there are no preliminary figures on bilateral debt relief to LDCs. Following the practice of the DAC in its reporting, ONE has assumed that 100% of debt relief in 2014 was provided to LDCs.

TARGETS AND PAST PROGRESS

The DATA Report measures progress in ODA levels between 2004 and 2014. Currently, the only group of countries with official ODA volume targets still in place are EU Member States.

In 2005, the EU agreed to collectively achieve ODA levels of 0.7% of gross national income (GNI) by 2015. The original 15 EU Member States ('the EU15') also agreed individual ODA/GNI targets of 0.7%, and any countries that had already achieved or surpassed this target promised to maintain those levels. The UK committed to achieve 0.7% by 2013. EU Member States that acceded after 2004 committed to reach 0.33% by 2015. In ONE's analysis of EU progress towards the 0.7% target, we include ODA (excluding debt relief) from the 19 Member States reporting to the DAC as well as the additional nine for which data are taken from the European Commission Preliminary ODA Tables (and are inclusive of very small amounts of debt relief).[2] To calculate the 2015 target, ONE uses GDP growth forecasts published by the OECD in its annual Economic Outlook (and where these are unavailable for certain countries, growth forecasts published by the International Monetary Fund (IMF) in its World Economic Outlook) to estimate the projected value of collective 0.7% ODA/GNI. The EU profile also includes data on global ODA from the EU as a whole – this represents the sum of EU19 (using DAC data, excluding debt relief), the remaining EU9 (using European Commission data, inclusive of debt relief) and non-imputed EU Institutions' ODA (i.e. net loans from the European Investment Bank (EIB)). Any data on 'EU Institutions' in this report include both the portion imputed to Member States and the non-imputed portion (EIB loans).

NB: Loans from the EIB are not included as ODA in the DAC statistics for the period 2008–10, due to questions over their concessionality, and the only figures recorded under EU Institutions' loan disbursements in the period 2008–10 are small amounts of equities. Following an agreement reached in 2013, EIB loans were included in DAC ODA statistics for the first time in the April 2013 release (of 2012 data), but only for the period since 2011.[3] While ONE adheres to the official figures reported by the DAC, it should be noted that this results in a statistical 'cliff' between 2010 and 2011.

In 2005, the EU Council committed to collectively allocate 50% of total EU ODA increases (compared with 2004) to Africa. This was a collective EU Council pledge and Member States did not specify their own individual targets. However, ONE assumes a 'fair share' approach and applies this same '50% of all increases' target to the individual DAC members profiled in this report. Annual ODA to Africa as shown in the report includes both bilateral contributions and the share of each DAC member's estimated multilateral contributions for Africa (estimated imputed figures, as described above). ONE establishes a 'smoothed' 2004 baseline (for which multilateral contributions in 2004 and 2005 are averaged, to address the year-on-year 'lumpiness' prevalent in multilateral flows) and analyses the Africa proportion of a provider's total increase (or decrease) in ODA.

SECTORAL AND GENDER-FOCUSED ODA

These data for aid flows to specific sectors are gross disbursements, taken from the Creditor Reporting System (CRS). ONE uses the following DAC sector codes:

- **Education:** 110: I.1. Education, Total
- **Infrastructure:** 200: II. Economic Infrastructure & Services, Total (excluding 230: II.3. Energy, Total)
- **Energy:** 230: II.3. Energy, Total
- **Health:** 120: I.2. Health, Total (excluding 12240: Basic Nutrition) combined with 130: Population Policies/Programmes and Reproductive Health, and 16064: Social Mitigation of HIV/AIDS
- **Nutrition:** 12240: Basic Nutrition; DAC codes do not fully capture all nutrition-sensitive and specific investments.
- **Public Financial Management:** 15111: Public Finance Management
- **Agriculture and Food Security:** 310: III.1. Agriculture, Forestry, Fishing, Total, 32161: Agro-industries, 520: VI.2. Dev. Food Aid/Food Security Ass., Total
- **Water & Sanitation:** 140: I.4. Water Supply & Sanitation, Total
- **General Budget Support:** 510: VI.1. General Budget Support, Total

- **Other:** Includes all other sectors plus unallocated/unspecified ODA.

The DAC maintains a database of 'gender-marked' ODA gross disbursements as part of the CRS. In the DAC member profiles, ONE has included as 'gender-focused' any ODA (excluding debt relief) designated as 'principal' (where gender equality is a principal objective of the project) and 'significant' (where gender equality is an important, but secondary, objective of the project). We have excluded any ODA that is designated as 'not targeted' (i.e. not found to target gender equality) or indeed not screened at all using gender markers. ONE's analysis may differ from that of governments since we calculate gender-focused ODA as a share of total ODA (including unallocated/unspecified) rather than sector-allocable only.

IN-DONOR COSTS AND DEBT RELIEF

In-donor costs and debt relief are derived from the OEDC DAC database, Table 1. ONE's assessment of in-donor ODA includes 'imputed student costs', 'scholarship and training costs', 'administrative costs not included elsewhere', 'development awareness' and 'refugees in donor countries'. Indirect ('imputed') costs of tuition in donor countries can be reported as ODA in non-fee-charging educational systems, or where fees do not cover the cost of tuition, and if the presence of students is part of the host country's development policy. Scholarship and training costs are financial aid awards for individual students and contributions to trainees from developing countries. Administrative costs not included elsewhere comprise administrative costs of development assistance programmes not already included under other ODA items as an integral part of the costs of delivering or implementing the ODA provided. Refugee costs include official sector expenditures for the sustenance of refugees in donor countries during the first 12 months of their stay. Development awareness includes costs of activities designed to increase public support in the donor country of development cooperation efforts, needs and issues.

WHY ARE THERE SOMETIMES DIFFERENCES BETWEEN A COUNTRY'S OWN DATA AND DAC DATA?

There are a number of possible reasons for this. For example, a country's own data may follow a different financial year or a country may include programmatic or assistance categories that deviate from established DAC definitions and guidelines. Another possible reason is that multiple ministries may be responsible for managing development assistance activities. While the totality of each country's ODA programme should be collectively reported to the DAC, domestic reporting may cover only the activities of the main development assistance ministry. Preliminary data do not include a full picture of regional allocations. In the past, there have often been substantial changes in flows to Africa/sub-Saharan Africa in the final data compared with the preliminary estimates. In addition, government reporting is often based on budgets, while DAC reporting deals with annual disbursements. Finally, a number of countries use multiple coding, where an activity will be coded for several sectors (for instance 20% to water, 50% to health, 30% to infrastructure), but DAC coding allows for only one sector per project.

HOW DOES ONE MEASURE DOMESTIC RESOURCE MOBILISATION?

Domestic government revenues are based on the 'Revenue, excluding grants, % of GDP' indicator in the World Bank's World Development Indicators (WDI) database. This includes total revenue (i.e. including non-tax revenues such as natural resource rents) for a full picture of available government resources, but excludes external grant (ODA) financing to isolate the truly domestic component. Several datasets exist for domestic revenue, none of which are ideal – but the WDI dataset was selected since it has reasonable coverage across countries and over time (for example, the International Centre for Tax and Development's new dataset covers just eight LDCs and currently goes up to 2009 only) and it enables the exclusion of grants (unlike the IMF World Economic Outlook data). The two largest limitations of the WDI dataset are lack of complete country coverage (it includes data for 81 developing countries, 24 of which are LDCs) and the fact that it includes central government revenue only, not general government revenue, and thus may significantly underestimate values in countries with substantial sub-national fiscal structures (such as Nigeria). To derive absolute values, ONE has used the WDI's GDP and GDP per capita figures in current USD.

ONE has assigned revenue targets as follows: 20% for LDCs and other LICs; 22% for LMICs; and 24% for UMICs and HICs. We analysed the additional amounts of financing that could be generated by halving the gap to this target (based on current GDP and revenue-to-GDP levels). In instances where a country is already above or within 0.5 percentage points of its assigned target, it was assigned the next highest target, and so on.

Current social spending analysis relies on using International Comparison Program (ICP) data on government expenditure on individual consumption in 2011 purchasing power parity (PPP) terms as a proxy, building on the work of Homi Kharas and John McArthur.[4] The per capita and 10% of GDP figures in this portion of the analysis refer specifically to 2011 $ PPPs. The ICP dataset covers health, education, social protection, housing, and culture and recreation. ONE's target of $500 PPP is based on the recommendation that minimum spending levels cover **health, education, nationally appropriate elements of social protection, nutrition and water, sanitation and hygiene (WASH)**. The proposed target figure of $500 is supported by review of existing sectoral recommendations, as follows:

- **Health:** $86 per capita (nominal terms) to provide priority, universal health care, taken from the Chatham House Centre on Global Health Security Working Group on Health Financing.[5]

- **Education:** Calculated using the average of UNESCO's three per pupil price points for 2012 across pre-primary, primary and lower secondary levels ($217 for LICs and LMICs), and based on the fact that approximately 28% of the total population across LICs and MICs is currently aged 0–14.[6] Per pupil figures are thus translated into per capita figures by multiplying this result by 0.28, giving a rough overall estimate of $61.

- **Social protection:** The International Labour Organization's social protection framework – upon which the African Union's 2008 Windhoek Declaration was based – has been costed at 2.9–5.2% of GDP.[7] GDP per capita across LICs and MICs is $4,219, thus 2.9% is approximately $122.[8] However, funding a fully comprehensive social protection floor is not likely to be the first priority of the poorest countries, and thus the cost will be lower. A second approach is to estimate the average per capita cash transfer that would be needed to eliminate the extreme poverty gap (i.e. to bring everyone's daily incomes up to $1.25 PPP). This figure varies between countries, but has been estimated at $49 per capita in LDCs.[9]

On the assumption of an average nominal-to-PPP ratio across LICs and MICs of 0.51, the combined total ($86 + $61 + $122) translates to roughly $527 PPP. ONE acknowledges that this is just a rough estimate and that countries will need to define what is included in a basic package of services based on national needs. Adding in additional priorities such as WASH and nutrition may also increase costs.

Sub-Saharan African government expenditures on health are sourced from the World Health Organization (WHO)'s Global Health Expenditure Database, which provides data on the annual share of total government expenditure allocated to health. Governments were assessed against their Abuja commitment, in which they pledged to allocate 15% of total public spending towards health. ONE calculated the average of the annual share of spending devoted to health over the last three years of available data (2011–13). Per capita health spending was sourced directly from the Global Health Expenditure Database; similarly, ONE calculated the average per capita spending over the last three years of available data (2011–13).

Sub-Saharan African government expenditures on agriculture are sourced from Regional Strategic Analysis and Knowledge Support System (ReSAKSS) data online, which show agricultural expenditure as a share of total spending. Governments were assessed against their Maputo commitment, in which they pledged to allocate 10% of total public spending to agriculture. ONE calculated the average of the annual share of spending devoted to agriculture over the last three years of available data (2011–13).

Sub-Saharan African government expenditures on education are sourced from the UNESCO Institute for Statistics education database, which provides data on annual public expenditure on education. Governments were assessed against their Education for All/Global Partnership for Education commitment, in which they pledged to allocate 20% of total public spending towards education. Since annual data are very patchy, ONE examined spending in the latest year of available data within the period 2010–14.

COUNTRY PROFILES: DOMESTIC RESOURCE MOBILISATION (DRM) AND ACCOUNTABILITY – FULL TABLES

Each country profile includes a table assessing commitments and the implementation of various policies that seek to improve DRM, transparency and accountability. While the indicators are abbreviated in the profiles, the full language used to formulate them is provided in the tables that follow, along with key data sources.

Table 1: DAC Member Country Domestic Resource Mobilisation and Accountability Full Table

Extractives transparency	Strong national law in place?	Strong guidance adopted in line with law? (date issued or expected)	Date of first data publication?	Open data formats?	Implementing EITI?
	'Strong law' refers to a mandatory disclosure law that requires companies to report payments made to governments for natural resource extraction on a project-by-project and country-by-country basis, with no exemptions.	Assesses whether countries have adopted guidance that is in line with their mandatory disclosure laws, along with the date that guidance was, or is expected to be, issued.	Notes the date of initial, or expected, data publication, or to be determined (TBD) if data or an initial publication date are not currently available.	Assesses whether a country's laws or published data (if available) abide by open data standards, or 'TBD upon implementation' if the country has passed a law but has not yet finalised its data reporting format. 'Open data formats' refers to information that is provided in licence-free, machine-readable formats so that anyone can freely use, modify and share it.	'Yes' signifies that a country has achieved candidate or compliant status in the Extractive Industries Transparency Initiative (EITI). See full list here: https://eiti.org/countries
Beneficial ownership transparency	**Public access law (companies)?**	**Public access law (trusts and other legal entities)?**	**Law enforcement access (companies)?**	**Law enforcement access (trusts and other legal entities)?**	**Open data formats?**
	Assesses whether countries have a law in place that mandates the public disclosure of company ownership information. Most EU Member States are scored as 'TBD upon implementation' pending the transposition of the EU's Anti-Money Laundering Directive into national law, through which they have the discretion to allow full public access to the information.	Assesses whether countries have passed a law that establishes public disclosure of the beneficial owners of trusts and other legal entities.	Assesses whether countries have a law in place that allows law enforcement authorities timely access to centralised registers of beneficial ownership information.	Assesses whether countries have a law in place that allows law enforcement authorities timely access to centralised registers of beneficial ownership information for trusts and other legal entities.	Assesses whether a country's laws or published data (if available) abide by open data standards, or 'TBD upon implementation' if the country has passed law has but has not yet finalised its data reporting format. 'Open data formats' refers to information that is provided in licence-free, machine-readable formats so that anyone can freely use, modify and share it.
Contract transparency	**Law in place?**	**Government publishes consistently?**	**Open data formats?**	**Companies publish?**	**Political commitment?**
	Assesses whether countries have a law in place that mandates the full disclosure of public contracts, from basic contracts for the procurement of goods to complex contracts, joint venture agreements, licences and production sharing agreements, including contracts funded by combinations of public, private and ODA provider sources.	Assesses whether countries routinely publicly disclose the terms of contracts, including copies of the actual contracts, with limited redactions or exceptions (e.g. for legitimate national security reasons).	'Open data formats' refers to information that is provided in licence-free, machine-readable formats so that anyone can freely use, modify and share it.	Assesses whether it is common practice for companies operating in the country to publish their contracts with governments, either voluntarily or as mandated by law.	Assesses whether the country's government has made a formal national or international commitment to increase the transparency of public contracts.

Automatic exchange of tax information	**Codified in law?**	**Multilateral exchange agreements?**	**Agreements with developing countries?**	**Commitment to include developing countries?**	**Capacity-building commitment?**
	Assesses whether countries have passed a law that endorses or mandates the automatic exchange of information (AEI) with other countries through multilateral agreements.	Assesses whether countries have entered into any multilateral exchange agreements that involve AEI. Multilateral exchange agreements that involve information sharing on an 'on request' – but not automatic – basis do not meet this criterion.	Assesses whether countries have entered into AEI agreements with developing country governments, including low-income countries on a non-reciprocal basis if necessary.	Assesses whether countries have made any formal commitments to include developing countries in current or future AEI agreements.	Assesses whether countries have made any commitments to provide technical capacity building to developing country governments to better enable them to participate in AEI agreements.
Public country-by-country reporting for multinational companies	**Comprehensive law adopted?**	**Partial law adopted?**	**Public information commitment?**	**Private information commitment?**	**Open data formats?**
	Assesses whether countries have passed a law to combat Base Erosion and Profit Shifting (BEPS) across all sectors, thereby ensuring that the profits of multinational companies are taxed where economic activities generating the profits are performed and where value is created. To meet this criterion, such a law must mandate the public disclosure of key data for companies in all sectors, including a company's profits, sales, employees, assets and taxes paid and accrued for each jurisdiction in which it operates.	Assesses whether countries have passed a sector-specific law to combat BEPS.	Assesses whether countries have made a formal commitment to mandate the public disclosure of information intended to combat BEPS.	Assesses whether countries have made a formal commitment to mandate that multinational companies disclose to tax authorities, but not the public, information intended to combat BEPS.	'Open data formats' refers to information that is provided in licence-free, machine-readable formats so that anyone can freely use, modify and share it.
Aid transparency	**Codified in law?**	**Major development assistance agency reports to IATI?**	**Major development assistance agency scores 'very good' or 'good' on the Aid Transparency Index?**	**Comprehensive information on major development assistance agency made publicly available on government website?**	**Government has made a commitment to report to IATI standards?**
	Assesses whether the country has passed a law that mandates its development assistance agencies to report development financing to the International Aid Transparency Initiative (IATI), according to IATI standards.	Assesses whether a country's primary development assistance agency reports ODA financing to IATI, according to IATI standards.	Assesses whether a country's primary development assistance agency received a score of 'very good' or 'good' in Publish What You Fund's 2014 Aid Transparency Index. See: http://ati.publishwhatyoufund.org/	Assesses whether the ODA financing of the country's primary development assistance agency is published on a government website.	Assesses whether countries have made a formal commitment to report to IATI standards.

Table 2: African Country Domestic Resource Mobilisation Full Table

Extractives transparency	**Strong national law in place?**	**Implementing the Extractive Industries Transparency Initiative (EITI)?**	**Transparent and competitive licensing process?**	**State-owned companies transparent?**	**Wellhead monitors in place?**
	'Strong law' refers to a mandatory disclosure law that requires companies to report payments made to governments for natural resource extraction on a project-by-project and country-by-country basis, with no exemptions.	'Yes' signifies that a country has achieved candidate or compliant status in the EITI. See full list here: https://eiti.org/countries	Assesses whether countries have a transparent and competitive licensing process in place for the oil, gas and mining sectors, based on government documents and average scores across seven indicators in the Natural Resource Governance Index methodology.[10]	Assesses transparency of the fiscal activities of state-owned companies, including transparency of revenues, audits and internal controls. Based on scores in the Natural Resource Governance Index and information from government websites.[11]	Assesses whether wellhead monitors are commonly used in practice to measure the flow of petroleum from oil and gas wells.[12]
Beneficial ownership transparency	**Public access law (companies)?**	**Public access law (trusts and other legal entities)?**	**EITI pilot project?**	**Public asset disclosure laws?**	**International commitment?**
	Assesses whether countries have a law in place that mandates the public disclosure of company ownership information.	Assesses whether countries have passed a law that establishes the public disclosure of the beneficial owners of trusts and other legal entities.	Assesses whether countries are participating in the EITI's beneficial ownership pilot project, which seeks to ensure that information about extractive companies' beneficial owners is available to the public.[13]	Assesses whether countries have a law mandating that government officials should publicly disclose their assets, and whether the law is adhered to in practice.	Assesses whether the country's government has made a formal national or international commitment to increase the transparency of beneficial ownership.
Contract transparency	**Law in place?**	**Government publishes consistently?**	**Open data formats?**	**Companies publish?**	**Political commitment?**
	Assesses whether countries have a law in place that mandates the full disclosure of public contracts, from basic contracts for the procurement of goods to complex contracts, joint venture agreements, licences and production sharing agreements, including contracts funded by combinations of public, private and donor sources.	Assesses whether countries routinely publicly disclose the terms of contracts, including copies of the actual contracts, with limited redactions or exceptions (e.g. for legitimate national security reasons).	'Open data formats' refers to information that is provided in licence-free, machine-readable formats so that anyone can freely use, modify and share it.	Assesses whether it is common practice for companies operating in the country to publish their contracts with governments, either voluntarily or as mandated by law.	Assesses whether the country's government has made a formal national or international commitment to increase the transparency of public contracts.

Automatic exchange of tax information	Codified in law?	Multilateral exchange agreements?	Agreements with other countries?	AEI pilot?	Capacity-building commitment?
	Assesses whether countries have passed a law that endorses or mandates the automatic exchange of information (AEI) with other countries through multilateral agreements.	Assesses whether countries have entered into any multilateral exchange agreements that involve AEI. Multilateral exchange agreements that involve information sharing on an 'on request' – but not automatic – basis do not meet this criterion.	Assesses whether countries have entered into AEI agreements with other country governments.	Assesses whether countries have requested to participate in an AEI pilot project facilitated by the Global Forum at the behest of the OECD and G20.	Assesses whether countries have made commitments to strengthen the capacity of tax institutions to better participate in AEI agreements.
Country-by-country reporting	**Comprehensive law adopted?**	**Partial law adopted?**	**Public information commitment?**	**Private information commitment?**	**Open data formats?**
	Assesses whether countries have passed a law to combat Base Erosion and Profit Shifting (BEPS) across all sectors, thereby ensuring that the profits of multinational companies are taxed where economic activities generating the profits are performed and where value is created. To meet this criterion, such a law must mandate the public disclosure of key data for companies in all sectors, including a company's profits, sales, employees, assets and taxes paid and accrued for each jurisdiction in which it operates.	Assesses whether countries have passed a sector-specific law to combat BEPS.	Assesses whether countries have made a formal commitment to mandate the public disclosure of information intended to combat BEPS.	Assesses whether countries have made a formal commitment to mandate that multinational companies disclose to tax authorities, but not the public, information intended to combat BEPS.	'Open data formats' refers to information that is provided in licence-free, machine-readable formats so that anyone can freely use, modify and share it.

Table 3: African Country Accountability Full Table

Budget transparency Source: IBP Open Budget Survey 2012	**Open Budget Index Score**	**Publishes a citizen's budget ?**	**Executive's budget proposal published?**	**Enacted budget published?**	**Year-end budget published?**
	Red = 40 or less (categorised as 'minimal' or 'scant to no' information by IBP) Amber = 41–60 (categorised as 'some' information) Green = 61–100 (categorised as 'significant' or 'extensive' information)	Red = no Green = yes	Red = no Green = yes	Red = no Green = yes	Red = no Green = yes
Abuja health commitment (15% of budget) Source: WHO Global Health Expenditure Database	**% of government budget for health in 2013**	**Change in health share of budget over last three years**	**Government per capita spending on health in 2013**	**Ranking on per capita government spending for health in 2013 (45 African countries assessed)**	**Are most recently published health spending data less than two years old?**
	Red = achieving less than 50% of target (15%) Amber = achieving 50% of target (15%) Green = achieving target (15%)	Percentage point change between 2011 and 2013	Red = achieving less than 50% of recommended amount ($86) Amber = achieving 50% of recommended amount ($86) Green = achieving recommended amount ($86)	Red = bottom third of rankings Amber = middle third of rankings Green = top third of rankings	Red = no Green = yes Grey = no data
Maputo/Malabo agriculture commitment (10% of budget; 6% agricultural growth) Source: ReSAKSS Government Agriculture Expenditure	**% of government budget for agriculture in 2013**	**Change in agriculture share of budget over last three years**	**Annual agriculture growth rate (2011–13 average)**	**Conducted joint sector review assessment? (year)**	**Are most recently published data less than two years old?**
	Red = achieving less than 50% of target (10%) Amber = achieving 50% of target (10%) Green = achieving target (10%)	Percentage point change between 2011 and 2013	Red = achieving less than 50% of target (6%) Amber = achieving 50% of target (6%) Green = achieving target (6%)	Red = no Green = yes	Red = no Green = yes Grey = no data

Education for All/Global Partnership for Education) commitment (20% of budget) Source: UNESCO Institute of Statistics, Education Data	**% of government budget for education (most recent year of data available**	**Change in education share of budget over last three years**	**Government spending on education per primary pupil (most recent year of data available)**	**Government spending on education per secondary pupil (most recent year of data available)**	**Are most recently published data less than two years old?**
	Red = achieving less than 50% of target (20%) Amber = achieving 50% of target (20%) Green = achieving target (20%)	Percentage point change between latest year of available data and two years previous	Red = achieving less than 50% of recommended amount ($164) Amber = achieving 50% of recommended amount ($164) Green = achieving recommended amount ($164)	Red = achieving less than 50% of recommended amount ($261) Amber = achieving 50% of recommended amount ($261) Green = achieving recommended amount ($261)	Red = no Green = Yes Grey = no data
Access to information	**Access to information law?**	**2015 World Press Freedom Index score? (with up/down areas to indicate change from previous year)[14]**	**Freedom of Information (FOI) requests and refusals public?**	**Commitment to increase FOI?**	**Journalists harassed in past year?**
	Red = no Green = yes	Red = 35 or higher Amber = 15–34 Green = 0–14	Red = no Green = yes	Specifically, has the country ratified the African Charter on Democracy, Governance and Elections or the AU Convention on Preventing and Combating Corruption? Red = no Green = yes	Red = yes Green = no

LIST OF COUNTRY CLASSIFICATIONS

ONE has used the following country classifications in this report:

- **Least developed countries** (from the UN's classification as of April 2015): Afghanistan, Angola, Bangladesh, Benin, Bhutan, Burkina Faso, Burundi, Cambodia, Central African Republic, Chad, Comoros, Democratic Republic of Congo, Djibouti, Equatorial Guinea, Eritrea, Ethiopia, the Gambia, Guinea-Bissau, Guinea, Haiti, Kiribati, Lao PDR, Lesotho, Liberia, Madagascar, Malawi, Mali, Mauritania, Mozambique, Myanmar, Nepal, Niger, Rwanda, Senegal, Sierra Leone, Solomon Islands, Somalia, South Sudan, Sudan, São Tomé and Príncipe, Tanzania, Timor-Leste, Togo, Tuvalu, Uganda, Vanuatu, Republic of Yemen, Zambia.

- **Low-income countries** (from the World Bank's classification as of April 2015): Afghanistan, Bangladesh, Benin, Burkina Faso, Burundi, Cambodia, Central African Republic, Chad, Comoros, Democratic Republic of Congo, Eritrea, Ethiopia, the Gambia, Guinea, Guinea-Bissau, Haiti, Kenya, Democratic People's Republic of Korea (DPRK), Liberia, Madagascar, Malawi, Mali, Mozambique, Myanmar, Nepal, Niger, Rwanda, Sierra Leone, Somalia, Tajikistan, Tanzania, Togo, Uganda, Zimbabwe.

- **Lower-middle-income countries** (from the World Bank's classification as of April 2015): Armenia, Bhutan, Bolivia, Cameroon, Cabo Verde, Republic of Congo, Côte d'Ivoire, Djibouti, Arab Republic of Egypt, El Salvador, Georgia, Ghana, Guatemala, Guyana, Honduras, Indonesia, India, Kiribati, Kosovo, Kyrgyz Republic, Lao PDR, Lesotho, Mauritania, Federated States of Micronesia, Moldova, Mongolia, Morocco, Nicaragua, Nigeria, Pakistan, Papua New Guinea, Paraguay, the Philippines, Samoa, São Tomé and Príncipe, Senegal, Solomon Islands, South Sudan, Sri Lanka, Sudan, Swaziland, Syrian Arab Republic, Timor-Leste, Ukraine, Uzbekistan, Vanuatu, Vietnam, West Bank and Gaza, Republic of Yemen, Zambia.

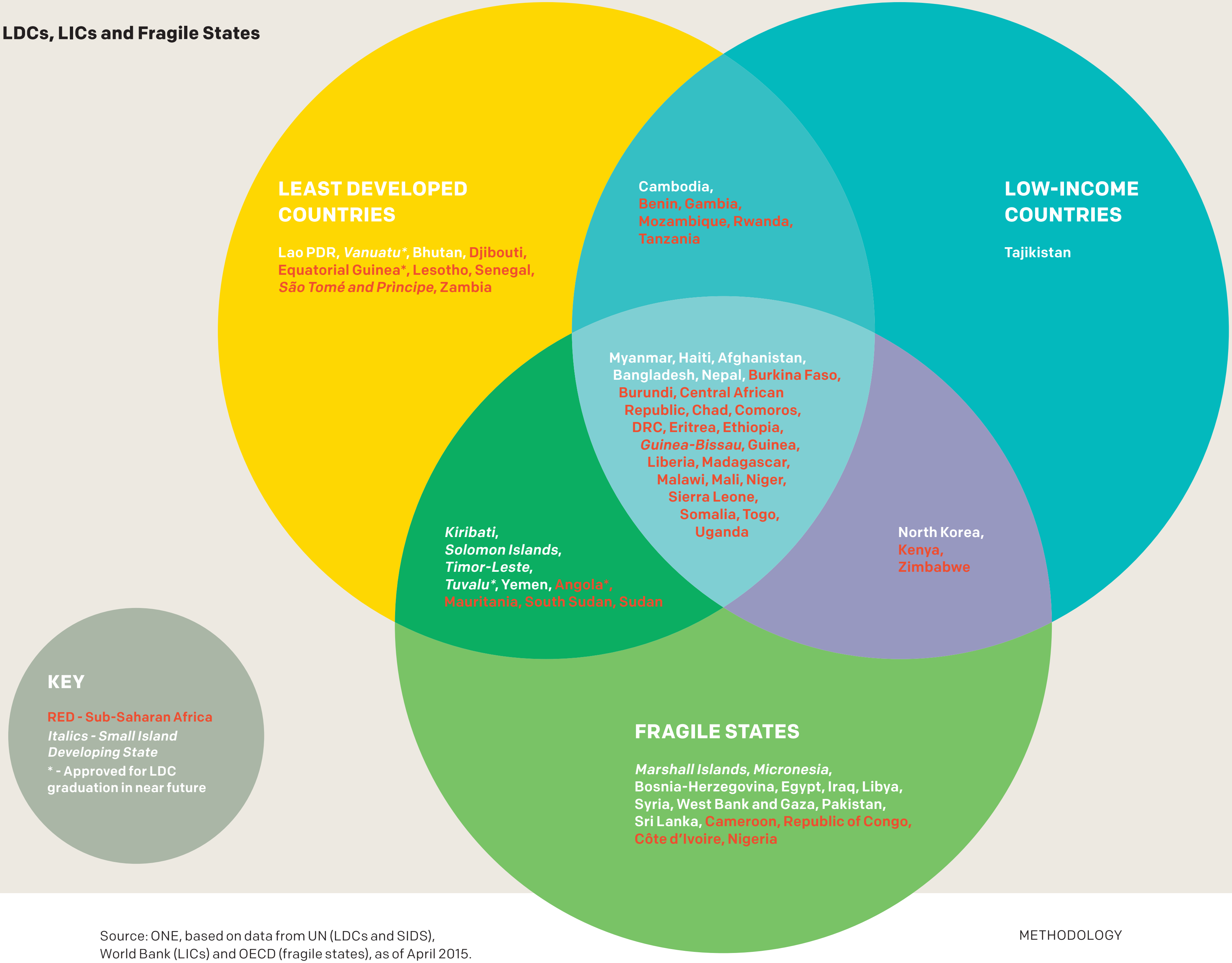
- **Upper-middle-income countries** (from the World Bank's classification as of April 2015): Angola, Albania, Algeria, American Samoa, Argentina, Azerbaijan, Belarus, Belize, Bosnia and Herzegovina, Botswana, Brazil, Bulgaria, China, Colombia, Costa Rica, Cuba, Dominica, Dominican Republic, Ecuador, Fiji, Gabon, Grenada, Hungary, Islamic Republic of Iran, Iraq, Jamaica, Jordan, Kazakhstan, Lebanon, Libya, FYR Macedonia, Malaysia, the Maldives, Marshall Islands, Mauritius, Mexico, Montenegro, Namibia, Palau, Panama, Peru, Romania, Serbia, Seychelles, South Africa, St. Lucia, St. Vincent and the Grenadines, Suriname, Thailand, Tonga, Tunisia, Turkey, Turkmenistan, Tuvalu, Venezuela.

- **High-income countries** (from the World Bank's classification as of April 2015): Andorra, Antigua and Barbuda, Aruba, Australia, Austria, the Bahamas, Bahrain, Barbados, Belgium, Bermuda, Brunei Darussalam, Canada, Cayman Islands, Channel Islands, Chile, Croatia, Curaçao, Cyprus, Czech Republic, Denmark, Estonia, Equatorial Guinea, Faroe Islands, Finland, France, French Polynesia, Germany, Greece, Greenland, Guam, Hong Kong SAR China, Iceland, Ireland, Isle of Man, Israel, Italy, Japan, Republic of Korea, Kuwait, Latvia, Liechtenstein, Lithuania, Luxembourg, Macao SAR China, Malta, Monaco, the Netherlands, New Caledonia, New Zealand, Northern Mariana Islands, Norway, Oman, Poland, Portugal, Puerto Rico, Qatar, Russian Federation, San Marino, Saudi Arabia, Singapore, Sint Maarten, Slovak Republic, Slovenia, Spain, St. Kitts and Nevis, St. Martin, Sweden, Switzerland, Trinidad and Tobago, Turks and Caicos Islands, United Arab Emirates, United Kingdom, United States, Uruguay, Virgin Islands (US).

In most instances of analysis, the term 'developing countries' refers to LDCs plus all remaining LICs and MICs.

Figure 1 visualises the overlap between key categories of the most vulnerable countries (LDCs, LICs, small island developing states (SIDS) and fragile states, as well as sub-Saharan Africa).

Figure 1: LDCs, LICs and Fragile States



Source: ONE, based on data from UN (LDCs and SIDS), World Bank (LICs) and OECD (fragile states), as of April 2015.

REFERENCE TABLES

With her sister Zawadi in tow, Eva carries water to a rice nursery at her father's farm in Malinzanga, Tanzania.

GLOBAL ODA (EXCLUDING BILATERAL DEBT RELIEF) (USD MILLIONS, 2014 PRICES)

	2005	2006	2007	2008	2009	2010	2011	2012	2013	2014	Volume change (2013–14)	Percentage change (2013–14)	ODA as % of GNI (2014)
Australia	2,549.3	2,726.9	3,033.6	3,282.1	3,537.7	3,948.5	4,381.2	4,748.9	4,528.0	4,198.3	-329.7	-7.3%	0.27%
Austria	831.4	895.7	957.1	990.7	1,112.0	1,126.9	1,068.2	1,065.1	1,144.1	1,035.5	-108.6	-9.5%	0.24%
Belgium	1,871.2	1,912.5	1,916.2	2,307.7	2,593.0	2,614.8	2,653.2	2,150.9	2,296.6	2,376.9	80.3	3.5%	0.45%
Canada	4,339.5	4,098.4	4,466.8	4,924.7	4,535.2	5,205.2	5,114.9	5,089.6	4,696.7	4,196.4	-500.3	-10.7%	0.24%
Czech Republic	164.7	179.4	178.5	221.3	201.4	220.9	225.6	215.7	203.9	209.0	5.1	2.5%	0.11%
Denmark	2,650.1	2,625.7	2,694.2	2,727.4	2,877.2	2,983.8	2,934.3	2,840.9	2,948.3	2,995.7	47.4	1.6%	0.85%
Finland	957.5	1,043.5	1,094.5	1,195.1	1,346.4	1,458.1	1,428.0	1,412.7	1,453.0	1,634.6	181.5	12.5%	0.60%
France	8,016.2	8,278.5	8,742.7	9,600.2	11,196.0	11,893.5	11,530.8	11,064.5	10,718.3	10,367.2	-351.2	-3.3%	0.36%
Germany	7,944.8	9,235.6	10,138.7	11,514.2	12,302.1	13,763.0	13,940.7	13,317.8	14,370.2	16,068.8	1,698.6	11.8%	0.41%
Greece	456.1	482.2	504.8	644.8	561.7	489.3	387.6	323.2	233.8	248.4	14.6	6.3%	0.11%
Iceland	23.0	35.8	36.6	46.7	41.7	32.8	26.8	28.8	36.8	35.4	-1.4	-3.8%	0.21%
Ireland	769.4	1,051.9	1,103.1	1,194.3	975.6	927.9	893.8	844.4	847.0	808.8	-38.2	-4.5%	0.38%
Italy	4,183.1	2,428.2	3,627.9	3,921.5	3,133.9	2,910.5	3,630.6	2,875.2	3,437.5	3,342.1	-95.4	-2.8%	0.16%
Japan	8,329.3	8,201.0	6,426.9	7,383.7	8,761.2	8,866.1	8,091.1	8,074.7	8,809.6	9,194.4	384.8	4.4%	0.19%
Korea	851.2	481.9	702.9	927.7	1,059.5	1,336.7	1,425.7	1,731.3	1,835.3	1,850.7	15.4	0.8%	0.13%
Luxembourg	359.2	377.9	441.4	445.2	454.0	446.7	411.9	419.9	431.7	426.8	-4.9	-1.1%	1.07%
Netherlands	5,704.0	5,957.3	6,081.2	6,645.9	6,370.1	6,073.6	6,139.8	5,692.2	5,422.7	5,509.0	86.3	1.6%	0.64%
New Zealand	395.7	395.7	413.7	461.5	450.3	420.5	461.8	479.9	470.2	502.3	32.1	6.8%	0.27%
Norway	4,055.1	3,886.5	4,333.6	4,105.4	4,894.9	4,752.3	4,487.9	4,527.6	5,228.0	5,006.0	-221.9	-4.2%	0.98%
Poland	261.8	361.0	374.9	328.3	404.5	388.4	408.7	442.7	424.7	436.8	12.1	2.8%	0.08%
Portugal	449.7	457.2	483.3	594.9	531.4	666.2	694.3	618.8	492.3	419.0	-73.3	-14.9%	0.19%
Slovak Republic	85.0	76.6	76.9	89.7	74.4	76.1	83.2	82.3	85.6	81.2	-4.3	-5.1%	0.08%
Slovenia	43.4	53.4	57.8	65.5	69.2	60.5	61.0	61.3	61.7	61.5	-0.2	-0.3%	0.13%
Spain	2,845.6	3,734.4	4,921.7	6,092.8	6,261.8	5,681.9	3,992.6	2,040.9	2,131.6	1,893.3	-238.3	-11.2%	0.14%
Sweden	4,216.1	4,526.5	4,697.4	4,981.2	5,321.2	4,975.8	5,296.7	5,290.4	5,604.7	6,191.4	586.7	10.5%	1.09%
Switzerland	2,256.0	2,227.5	2,184.2	2,342.3	2,553.8	2,588.9	2,879.9	3,115.2	3,247.9	3,547.6	299.7	9.2%	0.49%
United Kingdom	8,068.4	9,598.4	9,370.4	11,270.2	13,145.3	14,778.7	14,762.4	14,823.4	19,094.5	19,381.2	286.7	1.5%	0.70%
United States	28,082.6	24,979.7	24,157.0	28,650.5	31,061.5	32,483.9	31,316.4	31,562.4	31,800.7	32,702.2	901.5	2.8%	0.19%
EU institutions	11,349.7	12,038.2	12,245.3	12,812.7	13,478.1	13,338.4	17,176.6	18,443.9	16,104.1	16,105.7	1.6	0.0%	–
DAC	100,759.6	100,309.1	103,218.1	116,955.4	125,827.0	131,171.4	128,729.1	124,940.9	132,055.3	134,720.4	2,665.0	2.0%	0.29%
EU19	49,877.8	53,275.7	57,462.7	64,830.8	68,931.3	71,536.5	70,543.4	65,582.5	71,402.2	73,487.1	2,084.9	2.9%	0.41%
G7	68,964.0	66,819.6	66,930.4	77,264.9	84,135.2	89,900.9	88,386.8	86,807.6	92,927.6	95,252.3	2,324.7	2.5%	0.27%

Note: Green shading indicates meeting 0.7% ODA/GNI target

GLOBAL ODA (EXCLUDING DEBT RELIEF) AS % OF GNI

	2005	2006	2007	2008	2009	2010	2011	2012	2013	2014
Australia	0.24%	0.26%	0.29%	0.29%	0.29%	0.32%	0.34%	0.36%	0.33%	0.27%
Austria	0.22%	0.23%	0.24%	0.24%	0.29%	0.28%	0.26%	0.25%	0.26%	0.24%
Belgium	0.40%	0.40%	0.39%	0.46%	0.53%	0.52%	0.51%	0.42%	0.45%	0.45%
Canada	0.30%	0.27%	0.29%	0.32%	0.30%	0.33%	0.32%	0.30%	0.27%	0.24%
Czech Republic	0.11%	0.11%	0.10%	0.12%	0.12%	0.13%	0.12%	0.12%	0.11%	0.11%
Denmark	0.80%	0.76%	0.77%	0.79%	0.87%	0.89%	0.85%	0.83%	0.85%	0.85%
Finland	0.38%	0.40%	0.39%	0.44%	0.54%	0.55%	0.53%	0.53%	0.54%	0.60%
France	0.31%	0.31%	0.32%	0.35%	0.42%	0.44%	0.42%	0.40%	0.38%	0.36%
Germany	0.24%	0.27%	0.28%	0.31%	0.35%	0.38%	0.38%	0.36%	0.38%	0.41%
Greece	0.17%	0.17%	0.16%	0.21%	0.19%	0.17%	0.15%	0.13%	0.10%	0.11%
Iceland	0.18%	0.27%	0.27%	0.47%	0.35%	0.29%	0.21%	0.22%	0.25%	0.21%
Ireland	0.42%	0.54%	0.55%	0.59%	0.54%	0.52%	0.51%	0.47%	0.46%	0.38%
Italy	0.19%	0.11%	0.16%	0.18%	0.15%	0.14%	0.17%	0.14%	0.17%	0.16%
Japan	0.19%	0.18%	0.14%	0.16%	0.20%	0.19%	0.18%	0.17%	0.18%	0.19%
Korea	0.09%	0.05%	0.07%	0.08%	0.10%	0.12%	0.12%	0.14%	0.13%	0.13%
Luxembourg	0.79%	0.89%	0.92%	0.97%	1.04%	1.05%	0.97%	1.00%	1.00%	1.07%
Netherlands	0.76%	0.76%	0.76%	0.79%	0.81%	0.75%	0.74%	0.69%	0.66%	0.64%
New Zealand	0.27%	0.27%	0.27%	0.30%	0.28%	0.26%	0.28%	0.28%	0.26%	0.27%
Norway	0.94%	0.88%	0.94%	0.88%	1.05%	1.05%	0.96%	0.93%	1.07%	0.98%
Poland	0.07%	0.09%	0.10%	0.08%	0.09%	0.08%	0.08%	0.09%	0.08%	0.08%
Portugal	0.21%	0.21%	0.22%	0.27%	0.25%	0.29%	0.31%	0.28%	0.23%	0.19%
Slovak Republic		0.10%	0.09%	0.10%	0.09%	0.09%	0.09%	0.09%	0.09%	0.08%
Slovenia	0.11%	0.12%	0.12%	0.13%	0.15%	0.13%	0.13%	0.13%	0.13%	0.13%
Spain	0.22%	0.27%	0.35%	0.42%	0.45%	0.40%	0.28%	0.15%	0.16%	0.14%
Sweden	0.93%	0.95%	0.92%	0.98%	1.12%	0.97%	0.98%	0.97%	1.01%	1.09%
Switzerland	0.37%	0.35%	0.36%	0.40%	0.41%	0.39%	0.45%	0.47%	0.45%	0.49%
United Kingdom	0.32%	0.37%	0.35%	0.41%	0.51%	0.57%	0.56%	0.56%	0.70%	0.70%
United States	0.19%	0.16%	0.16%	0.18%	0.20%	0.21%	0.20%	0.19%	0.18%	0.19%
EU institutions	–	–	–	–	–	–	–	–	–	–
DAC	0.26%	0.24%	0.25%	0.27%	0.31%	0.31%	0.30%	0.28%	0.29%	0.29%
EU19	0.31%	0.32%	0.34%	0.38%	0.42%	0.43%	0.41%	0.38%	0.42%	0.41%
G7	0.22%	0.21%	0.20%	0.23%	0.26%	0.27%	0.26%	0.25%	0.26%	0.27%

Note: Green shading indicates meeting 0.7% ODA/GNI target

LEAST DEVELOPED COUNTRIES ODA (EXCLUDING BILATERAL DEBT RELIEF) (USD MILLIONS, 2014 PRICES)

	2005	2006	2007	2008	2009	2010	2011	2012	2013	2014	Volume change (2013–14)	Percentage change (2013–14)	ODA as % of GNI (2014)
Australia	625.7	745.9	861.6	906.6	909.4	1,143.0	1,184.1	1,395.7	1,215.1	953.6	-261.5	-21.5%	0.06%
Austria	228.9	270.6	267.9	278.1	328.0	337.1	263.2	256.8	304.0	247.5	-56.5	-18.6%	0.06%
Belgium	685.2	740.6	731.2	962.4	927.8	1,020.3	920.3	740.6	802.7	997.6	194.9	24.3%	0.19%
Canada	1,356.9	1,490.1	1,706.4	1,968.8	1,698.0	2,282.6	1,819.9	1,754.5	1,753.3	1,465.8	-287.6	-16.4%	0.08%
Czech Republic	36.9	43.9	53.4	86.4	66.1	68.6	56.8	57.5	50.5	52.3	1.8	3.6%	0.03%
Denmark	1,062.1	1,092.3	1,189.5	1,114.9	1,143.3	1,177.3	1,091.2	1,059.3	931.7	895.7	-36.0	-3.9%	0.26%
Finland	317.5	374.9	406.3	418.0	470.8	525.7	467.2	476.0	515.1	547.7	32.7	6.3%	0.20%
France	2,478.4	2,827.9	2,852.8	2,832.4	3,189.8	3,404.4	2,410.8	2,602.2	2,598.5	2,631.4	32.9	1.3%	0.09%
Germany	2,184.5	2,833.4	3,161.7	3,488.0	3,453.1	3,900.8	3,578.6	3,431.8	3,428.0				
Greece	94.3	115.3	110.8	141.1	107.9	101.9	60.9	49.4	43.6	50.4	6.8	15.6%	0.02%
Iceland	9.4	16.5	14.9	18.5	16.7	15.3	12.2	12.9	16.9	18.5	1.6	9.5%	0.11%
Ireland	393.1	543.7	561.6	611.4	497.0	515.0	468.0	436.4	426.4	394.9	-31.5	-7.4%	0.19%
Italy	1,687.4	875.4	1,333.5	1,580.5	1,061.8	1,108.7	935.5	735.5	955.4	971.1	15.6	1.6%	0.05%
Japan	1,835.3	3,285.4	1,757.3	2,418.7	2,615.3	3,482.9	3,009.3	3,512.3	4,506.4	3,671.4	-835.0	-18.5%	0.08%
Korea	248.0	139.0	214.3	263.1	326.3	509.1	509.0	626.1	743.5	759.5	16.0	2.2%	0.05%
Luxembourg	125.5	145.4	171.8	175.4	167.5	169.7	152.7	153.3	163.5				
Netherlands	1,961.4	1,595.3	1,839.7	1,948.3	1,625.4	1,445.7	1,435.8	1,227.7	1,374.8	1,067.7	-307.1	-22.3%	0.12%
New Zealand	93.5	102.3	99.3	123.5	135.9	101.7	120.5	134.2	129.7	152.8	23.1	17.8%	0.08%
Norway	1,518.9	1,552.9	1,575.5	1,514.1	1,516.8	1,527.4	1,443.6	1,321.4	1,447.7	1,570.4	122.7	8.5%	0.31%
Poland	67.7	181.9	77.3	99.7	108.5	110.6	85.2	81.5	85.2	126.1	40.9	48.0%	0.02%
Portugal	195.3	222.1	211.5	222.2	207.4	293.3	337.7	188.2	144.4	112.1	-32.3	-22.4%	0.05%
Slovak Republic	45.9	36.8	37.2	42.3	17.4	20.7	16.4	15.8	20.8	17.1	-3.7	-17.7%	0.02%
Slovenia	0.0	0.0	0.0	13.1	13.8	14.3	11.8	10.5	10.8	11.3	0.5	5.1%	0.02%
Spain	713.0	873.0	1,128.0	1,420.5	1,642.0	1,304.3	1,006.6	444.0	439.1	499.0	59.9	13.6%	0.04%
Sweden	1,395.9	1,384.5	1,509.3	1,635.7	1,623.8	1,547.1	1,716.7	1,556.6	1,734.4	1,684.8	-49.6	-2.9%	0.30%
Switzerland	596.4	652.9	625.9	589.4	644.0	683.5	696.8	726.1	839.3	846.4	7.1	0.9%	0.12%
United Kingdom	2,947.7	4,028.4	3,880.5	4,395.7	4,563.5	5,263.7	5,445.2	4,951.5	6,591.9	7,380.8	788.9	12.0%	0.27%
United States	6,564.7	6,359.1	6,801.1	8,813.7	10,200.1	11,528.3	11,283.6	11,759.5	10,369.2	10,331.8	-37.4	-0.4%	0.06%
EU institutions	3,844.2	3,926.8	4,106.6	4,473.1	4,054.8	4,671.2	3,970.8	4,028.8	3,848.7	4,454.3	605.7	15.7%	–
DAC	29,469.3	32,529.5	33,180.2	38,082.4	39,277.2	43,603.0	40,539.6	39,717.3	41,641.9	40,859.4	-782.5	-1.9%	0.09%
EU19	16,620.8	18,185.5	19,523.9	21,466.1	21,214.8	22,329.2	20,460.4	18,474.5	20,620.8	21,089.2	468.4	2.3%	0.12%
G7	19,054.8	21,699.6	21,493.3	25,497.8	26,781.7	30,971.4	28,482.9	28,747.3	30,202.8	29,687.0	-515.7	-1.7%	0.08%

Note: Green shading indicates meeting 0.15-0.2% ODA/GNI. Germany and Luxembourg did not preliminary data on their 2014 bilateral ODA to LDCs. DAC, EU19 and G7 totals use estimates for Germany and Luxembourg, based on the assumption that their volume of ODA to LDCs remained constant from 2013.

SHARE OF GLOBAL ODA TO LEAST DEVELOPED COUNTRIES (EXCLUDING BILATERAL DEBT RELIEF)

	2005	2006	2007	2008	2009	2010	2011	2012	2013	2014
Australia	24.5%	27.4%	28.4%	27.6%	25.7%	28.9%	27.0%	29.4%	26.8%	22.7%
Austria	27.5%	30.2%	28.0%	28.1%	29.5%	29.9%	24.6%	24.1%	26.6%	23.9%
Belgium	36.6%	38.7%	38.2%	41.7%	35.8%	39.0%	34.7%	34.4%	35.0%	42.0%
Canada	31.3%	36.4%	38.2%	40.0%	37.4%	43.9%	35.6%	34.5%	37.3%	34.9%
Czech Republic	22.4%	24.5%	29.9%	39.0%	32.8%	31.1%	25.2%	26.6%	24.7%	25.0%
Denmark	40.1%	41.6%	44.1%	40.9%	39.7%	39.5%	37.2%	37.3%	31.6%	29.9%
Finland	33.2%	35.9%	37.1%	35.0%	35.0%	36.1%	32.7%	33.7%	35.4%	33.5%
France	30.9%	34.2%	32.6%	29.5%	28.5%	28.6%	20.9%	23.5%	24.2%	25.4%
Germany	27.5%	30.7%	31.2%	30.3%	28.1%	28.3%	25.7%	25.8%	23.9%	
Greece	20.7%	23.9%	22.0%	21.9%	19.2%	20.8%	15.7%	15.3%	18.7%	20.3%
Iceland	40.7%	46.1%	40.8%	39.7%	40.1%	46.8%	45.7%	44.9%	46.0%	52.4%
Ireland	51.1%	51.7%	50.9%	51.2%	50.9%	55.5%	52.4%	51.7%	50.3%	48.8%
Italy	40.3%	36.1%	36.8%	40.3%	33.9%	38.1%	25.8%	25.6%	27.8%	29.1%
Japan	22.0%	40.1%	27.3%	32.8%	29.9%	39.3%	37.2%	43.5%	51.2%	39.9%
Korea	29.1%	28.9%	30.5%	28.4%	30.8%	38.1%	35.7%	36.2%	40.5%	41.0%
Luxembourg	34.9%	38.5%	38.9%	39.4%	36.9%	38.0%	37.1%	36.5%	37.9%	
Netherlands	34.4%	26.8%	30.3%	29.3%	25.5%	23.8%	23.4%	21.6%	25.4%	19.4%
New Zealand	23.6%	25.9%	24.0%	26.8%	30.2%	24.2%	26.1%	28.0%	27.6%	30.4%
Norway	37.5%	40.0%	36.4%	36.9%	31.0%	32.1%	32.2%	29.2%	27.7%	31.4%
Poland	25.9%	50.4%	20.6%	30.4%	26.8%	28.5%	20.9%	18.4%	20.1%	28.9%
Portugal	43.4%	48.6%	43.8%	37.3%	39.0%	44.0%	48.6%	30.4%	29.3%	26.7%
Slovak Republic	54.0%	48.0%	48.3%	47.1%	23.4%	27.2%	19.7%	19.2%	24.3%	21.1%
Slovenia	0.0%	0.0%	0.0%	20.0%	19.9%	23.6%	19.4%	17.2%	17.5%	18.4%
Spain	25.1%	23.4%	22.9%	23.3%	26.2%	23.0%	25.2%	21.8%	20.6%	26.4%
Sweden	33.1%	30.6%	32.1%	32.8%	30.5%	31.1%	32.4%	29.4%	30.9%	27.2%
Switzerland	26.4%	29.3%	28.7%	25.2%	25.2%	26.4%	24.2%	23.3%	25.8%	23.9%
United Kingdom	36.5%	42.0%	41.4%	39.0%	34.7%	35.6%	36.9%	33.4%	34.5%	38.1%
United States	23.4%	25.5%	28.2%	30.8%	32.8%	35.5%	36.0%	37.3%	32.6%	31.6%
EU institutions	33.9%	32.6%	33.5%	34.9%	30.1%	35.0%	23.1%	21.8%	23.9%	27.7%
DAC	29.2%	32.4%	32.1%	32.6%	31.2%	33.2%	31.5%	31.8%	31.5%	30.3%
EU19	33.3%	34.1%	34.0%	33.1%	30.8%	31.2%	29.0%	28.2%	28.9%	28.7%
G7	27.6%	32.5%	32.1%	33.0%	31.8%	34.5%	32.2%	33.1%	32.5%	31.2%

Note: Green shading indicates meeting 50%. Germany and Luxembourg did not preliminary data on their 2014 bilateral ODA to LDCs. DAC, EU19 and G7 totals use estimates for Germany and Luxembourg, based on the assumption that their volume of ODA to LDCs remained constant from 2013.

SUB-SAHARAN AFRICA ODA (EXCLUDING BILATERAL DEBT RELIEF) (USD MILLIONS, 2014 PRICES)

	2005	2006	2007	2008	2009	2010	2011	2012	2013	2014	Volume change (2013–14)	Percentage change (2013–14)	ODA as % of GNI (2014)
Australia	200.5	311.3	242.2	207.6	281.7	392.3	448.9	622.2	532.5	240.2	-292.3	-54.9%	0.02%
Austria	241.7	307.8	290.4	298.8	365.8	371.0	309.8	324.4	334.6	259.0	-75.6	-22.6%	0.06%
Belgium	773.1	854.1	806.6	1,036.8	1,069.0	1,085.6	1,028.7	840.4	902.7	1,120.1	217.4	24.1%	0.21%
Canada	1,220.6	1,431.8	1,273.1	1,986.3	1,592.5	1,975.1	1,835.5	2,184.1	1,952.9	1,563.3	-389.6	-20.0%	0.09%
Czech Republic	39.0	42.7	44.3	51.4	47.3	55.8	51.3	54.3	50.1	50.9	0.7	1.5%	0.03%
Denmark	1,069.0	1,135.8	1,193.8	1,145.5	1,200.6	1,162.9	1,128.6	1,108.0	959.0	891.0	-68.0	-7.1%	0.25%
Finland	322.3	392.6	409.4	429.4	489.1	538.1	486.1	505.7	530.6	541.8	11.1	2.1%	0.20%
France	3,125.0	3,781.3	4,011.5	3,878.6	4,627.8	4,580.2	4,000.0	3,407.2	3,831.1	3,545.8	-285.3	-7.4%	0.12%
Germany	2,353.2	3,076.0	3,277.3	3,684.2	3,607.7	3,755.5	3,800.9	3,698.0	3,347.8	3,703.3	355.5	10.6%	0.09%
Greece	86.0	122.8	107.2	146.5	122.3	118.5	72.8	64.5	52.1	59.2	7.1	13.7%	0.03%
Iceland	8.1	14.9	12.5	18.8	18.4	15.6	12.6	13.1	18.0	17.7	-0.3	-1.7%	0.11%
Ireland	417.8	581.0	593.2	669.2	557.2	527.4	481.6	463.5	453.4	408.3	-45.1	-10.0%	0.19%
Italy	1,770.9	863.4	1,400.2	1,525.7	1,141.6	1,135.4	1,036.7	815.5	986.8	1,011.8	25.0	2.5%	0.05%
Japan	1,507.6	2,911.2	1,488.0	2,215.8	2,036.5	2,549.5	2,205.6	2,479.2	2,713.7	2,598.7	-115.0	-4.2%	0.05%
Korea	129.9	66.1	128.6	167.8	191.0	247.6	283.4	416.9	433.9	511.6	77.7	17.9%	0.04%
Luxembourg	150.9	171.3	183.8	184.8	193.8	182.7	163.2	155.6	161.1	50.7	-110.4	-68.5%	0.13%
Netherlands	2,036.2	1,718.0	1,937.1	2,052.4	1,694.0	1,459.0	1,617.1	1,358.0	1,595.8	1,297.0	-298.8	-18.7%	0.15%
New Zealand	41.0	37.2	36.8	41.5	43.5	35.7	41.2	26.2	40.0	56.0	16.1	40.3%	0.03%
Norway	1,424.2	1,447.1	1,439.9	1,409.4	1,438.8	1,378.2	1,367.5	1,310.8	1,382.2	1,424.6	42.4	3.1%	0.28%
Poland	75.7	189.7	82.3	106.9	124.0	110.3	88.8	92.2	97.5	141.4	43.9	45.0%	0.03%
Portugal	214.0	234.0	209.4	244.1	234.2	399.8	462.4	355.8	298.6	239.7	-58.9	-19.7%	0.11%
Slovak Republic	41.7	37.0	36.8	43.7	20.4	22.6	19.1	21.0	22.6	20.1	-2.6	-11.3%	0.02%
Slovenia	0.0	0.0	0.0	14.1	16.5	14.5	12.7	13.7	12.9	12.8	-0.1	-0.6%	0.03%
Spain	739.8	945.6	1,189.1	1,505.6	1,655.6	1,387.3	955.7	476.3	469.5	564.7	95.2	20.3%	0.04%
Sweden	1,487.8	1,518.2	1,635.7	1,724.6	1,696.5	1,554.8	1,856.2	1,702.1	1,734.3	1,729.5	-4.8	-0.3%	0.31%
Switzerland	579.2	672.0	584.2	561.8	611.2	650.4	668.9	719.7	790.0	850.2	60.2	7.6%	0.12%
United Kingdom	2,934.6	4,239.6	3,920.7	4,299.9	4,704.1	5,752.8	5,600.1	5,386.3	6,974.5	7,490.1	515.6	7.4%	0.27%
United States	5,804.1	6,122.6	6,561.9	8,509.5	9,585.9	10,018.9	10,152.9	11,521.2	10,737.8	11,499.4	761.6	7.1%	0.07%
EU institutions	4,247.3	4,288.0	4,471.7	4,905.0	4,850.3	4,991.7	4,532.3	5,196.8	4,584.5	5,114.4	529.9	11.6%	–
DAC	28,793.6	33,225.2	33,095.8	38,160.7	39,367.2	41,477.7	40,188.2	40,136.0	41,416.1	41,899.0	482.8	1.2%	0.09%
EU19	17,878.5	20,210.9	21,328.7	23,042.2	23,567.6	24,214.3	23,171.8	20,842.5	22,815.1	23,137.1	322.0	1.4%	0.13%
G7	18,716.0	22,426.0	21,932.6	26,100.0	27,296.1	29,767.4	28,631.7	29,491.6	30,544.7	31,412.5	867.8	2.8%	0.09%

SUB-SAHARAN AFRICA ODA (EXCLUDING BILATERAL DEBT RELIEF) AS % OF GNI

	2004	2005	2006	2007	2008	2009	2010	2011	2012	2013	2014
Australia	0.02%	0.02%	0.03%	0.02%	0.02%	0.02%	0.03%	0.04%	0.05%	0.04%	0.02%
Austria	0.06%	0.06%	0.08%	0.07%	0.07%	0.09%	0.09%	0.07%	0.08%	0.08%	0.06%
Belgium	0.15%	0.17%	0.18%	0.16%	0.21%	0.22%	0.22%	0.20%	0.16%	0.18%	0.21%
Canada	0.07%	0.08%	0.10%	0.08%	0.13%	0.11%	0.13%	0.11%	0.13%	0.11%	0.09%
Czech Republic	0.02%	0.03%	0.03%	0.03%	0.03%	0.03%	0.03%	0.03%	0.03%	0.03%	0.03%
Denmark	0.32%	0.32%	0.33%	0.34%	0.33%	0.36%	0.35%	0.33%	0.32%	0.28%	0.25%
Finland	0.12%	0.13%	0.15%	0.15%	0.16%	0.20%	0.20%	0.18%	0.19%	0.20%	0.20%
France	0.13%	0.12%	0.14%	0.15%	0.14%	0.17%	0.17%	0.14%	0.12%	0.14%	0.12%
Germany	0.09%	0.07%	0.09%	0.09%	0.10%	0.10%	0.10%	0.10%	0.10%	0.09%	0.09%
Greece	0.03%	0.03%	0.04%	0.03%	0.05%	0.04%	0.04%	0.03%	0.03%	0.02%	0.03%
Iceland	0.06%	0.06%	0.11%	0.09%	0.19%	0.15%	0.14%	0.10%	0.10%	0.12%	0.11%
Ireland	0.23%	0.23%	0.30%	0.30%	0.33%	0.31%	0.30%	0.28%	0.26%	0.25%	0.19%
Italy	0.04%	0.08%	0.04%	0.06%	0.07%	0.05%	0.05%	0.05%	0.04%	0.05%	0.05%
Japan	0.03%	0.03%	0.06%	0.03%	0.05%	0.05%	0.06%	0.05%	0.05%	0.06%	0.05%
Korea	0.01%	0.01%	0.01%	0.01%	0.02%	0.02%	0.02%	0.02%	0.03%	0.03%	0.04%
Luxembourg	0.33%	0.33%	0.40%	0.38%	0.40%	0.45%	0.43%	0.39%	0.37%	0.37%	0.13%
Netherlands	0.29%	0.27%	0.22%	0.24%	0.24%	0.22%	0.18%	0.19%	0.17%	0.19%	0.15%
New Zealand	0.03%	0.03%	0.03%	0.02%	0.03%	0.03%	0.02%	0.02%	0.02%	0.02%	0.03%
Norway	0.33%	0.33%	0.33%	0.31%	0.30%	0.31%	0.30%	0.29%	0.27%	0.28%	0.28%
Poland	0.02%	0.02%	0.05%	0.02%	0.02%	0.03%	0.02%	0.02%	0.02%	0.02%	0.03%
Portugal	0.10%	0.10%	0.11%	0.10%	0.11%	0.11%	0.18%	0.21%	0.16%	0.14%	0.11%
Slovak Republic	0.02%	–	0.05%	0.04%	0.05%	0.02%	0.03%	0.02%	0.02%	0.02%	0.02%
Slovenia	–	0.00%	0.00%	0.00%	0.03%	0.04%	0.03%	0.03%	0.03%	0.03%	0.03%
Spain	0.05%	0.06%	0.07%	0.08%	0.10%	0.12%	0.10%	0.07%	0.04%	0.03%	0.04%
Sweden	0.24%	0.33%	0.32%	0.32%	0.34%	0.36%	0.30%	0.35%	0.31%	0.31%	0.31%
Switzerland	0.10%	0.09%	0.11%	0.10%	0.10%	0.10%	0.10%	0.10%	0.11%	0.11%	0.12%
United Kingdom	0.12%	0.12%	0.16%	0.15%	0.16%	0.18%	0.22%	0.21%	0.20%	0.26%	0.27%
United States	0.04%	0.04%	0.04%	0.04%	0.05%	0.06%	0.06%	0.06%	0.07%	0.06%	0.07%
DAC	0.07%	0.07%	0.08%	0.08%	0.09%	0.10%	0.10%	0.09%	0.09%	0.09%	0.09%
EU19	0.11%	0.11%	0.12%	0.13%	0.13%	0.14%	0.14%	0.14%	0.12%	0.13%	0.13%
G7	0.06%	0.06%	0.07%	0.07%	0.08%	0.09%	0.09%	0.09%	0.09%	0.09%	0.09%

ENDNOTES

EXECUTIVE SUMMARY

1 There is an existing UN target to allocate 0.15–0.20% of GNI to LDCs, to which all governments committed in the 2002 Monterrey Consensus. Donors committed to putting their best efforts into achieving this target. Those which have already met 0.15% committed to expedite reaching 0.20%, and those which already provide more than 0.20% pledged to maintain and further increase their level of ODA/GNI to LDCs. However, in 2014 DAC donors spent just 0.09% of their collective GNI on aid to LDCs.

2 Oxfam (2015) 'Even It Up'. http://policy-practice.oxfam.org.uk/publications/even-it-up-time-to-end-extreme-inequality-333012; 'Save the Children (2015) The Lottery of Birth'. http://www.savethechildren.org.uk/sites/default/files/images/The_Lottery_of_Birth2.pdf

3 The poverty statistics in this paragraph are derived from P. Edward and A. Sumner's GrIP model.

4 Ibid. See Figure 1 in Methodology section (p.109) for LDCs used.

5 $1.25 and $2 in purchasing power parity (PPP) terms are the two lowest international poverty lines as set by the World Bank.

6 ONE Campaign (2015). 'Poverty is Sexist.' March 2015. https://s3.amazonaws.com/one.org/pdfs/poverty_is_sexist_report.pdf

7 Ibid.

8 Ibid.

9 Ibid

10 Ibid.

11 Final figures for the per capita spending target on basic needs and the right dataset for tax-to-GDP ratios should be explored now and decided upon in Addis. Health, education and other social spending for the poorest people must be prioritised at the Addis Ababa Conference. All countries must be held mutually accountable to deliver that package by 2020, and this should be at the heart of the final agreement.

12 H. Kharas and J. McArthur (2015) 'Nine Priority Commitments to be made at the UN's July 2015 Financing for Development Conference in Addis Ababa, Ethiopia'. The Brookings Institution. http://www.brookings.edu/research/papers/2015/02/united-nations-financing-for-development-kharas-mcarthur

13 Converted to PPPs, these figures translate roughly to $500 and $600 in LICs and MICs, respectively. M. Manuel and C. Hoy (2015) 'Background Paper: Social sector spending and aid allocation to achieve the SDGs'. http://www.odi.org/publications/9462-financing-future-international-public-finance-should-fund-global-social-compact-eradicate-poverty

14 Converted to PPPs, this figure translates roughly to $450 in LDCs. Development Initiatives (2015) 'Getting to zero – coverage and financing of social protection in LDCs'. http://devinit.org/wp-content/uploads/2015/04/DI_Social-Protection-LDCs-briefing_April-2015_1.pdf

15 UN (February 2015) 'Addis Ababa Accord – Zero Draft'. http://www.un.org/esa/ffd/wp-content/uploads/2015/03/1ds-zero-draft-outcome.pdf. UN (May 2015), 'Addis Ababa Accord - Revised Draft'. http://www.un.org/esa/ffd/wp-content/uploads/2015/05/revised-draft-outcome.pdf

16 A minimum spend of $300 PPP per capita on a package of basic services was proposed by Homi Kharas and John McArthur (op. cit.) and is based in part on the UN MDG costing (of $150) from the early 2000s, updated for inflation and converted to a purchasing power parity (PPP) figure. PPPs normalise amounts to account for differences in prices and enable comparison of 'real' value across different economies. Kharas and McArthur also propose a secondary target for countries with a GNI per capita of more than $3,000 to allocate 10% of their GNI towards these same basic public services. The $300 figure appears in square brackets within the Addis Zero Draft. H. Kharas and J. McArthur (2015) 'Nine Priority Commitments to be made at the UN's July 2015 Financing for Development Conference in Addis Ababa, Ethiopia', op. cit.

17 The 27 countries currently spending less than $150 are: Bangladesh, Benin, Bolivia, Burkina Faso, Burundi, Cameroon, Central African Republic, Chad, Comoros, Democratic Republic of Congo, Ethiopia, the Gambia, Guinea, Guinea-Bissau, Haiti, Liberia, Madagascar, Malawi, Mali, Mozambique, Nepal, Niger, Rwanda, Sierra Leone, Sudan, Tanzania and Togo. The additional 11 countries spending between $150 and $300 are: Côte d'Ivoire, Djibouti, India, Nigeria Pakistan, Republic of Congo, Senegal, Suriname, Uganda, Zambia and Zimbabwe.

18 Illicit financial flows are defined as illegal movements of money or capital from one country to another. http://www.gfintegrity.org/issue/illicit-financial-flows/

19 An alternative is to use tax capacity estimates (individually calculated for each country, rather than straight benchmarks based on income levels) but there is currently no official, reliable set of data on tax capacity.

20 20% is considered an appropriate floor to which almost any country should be able to aspire. However, ONE recognises that for some countries this may be an extremely challenging target in the short/medium term. For these countries, a lower target and/or a longer time-scale – with targeted support from development partners – would be appropriate.

21 They should adopt the next tiered threshold as their target. For example, an LDC already at or very close to 20% would adopt a target ratio of 22%, and so on.

22 These 46 countries are: Afghanistan, Bangladesh, Benin, Burkina Faso, Cabo Verde, Cambodia, Central African Republic, Côte d'Ivoire, Dominican Republic, Egypt, El Salvador, Ethiopia, Ghana, Grenada, Guatemala, Honduras, Jordan, Kenya, Kyrgyz Republic, Lao PDR, Lebanon, Madagascar, Malaysia, Mali, Mauritius, Mozambique, Nepal, Nicaragua, Nigeria, Pakistan, Paraguay, Peru, the Philippines, Rwanda, Samoa, São Tomè and Prìncipe, Senegal, Sierra Leone, Sri Lanka, St Lucia, Tanzania, Thailand, Togo, Uganda, Vanuatu and Zambia. The inclusion of China and India would bring the total to $770.3 billion.

23 World Bank (2007) 'World Development Report 2008: Agriculture for Development'. Washington, DC; L. Christiaensen, L. Demery and J. Kuhl (2010) 'The (evolving) role of agriculture in poverty reduction – an empirical perspective'. *Journal of Development Economics*.

24 D. Byerlee, A.F. Garcia, A. Giertz and V. Palmade (2013) 'Growing Africa – Unlocking the potential of agribusiness: Main report'. Washington, DC: World Bank. http://documents.worldbank.org/curated/en/2013/03/17427481/growing-africa-unlocking-potential-agribusiness-vol-1-2-main-report

25 The Comprehensive Africa Agriculture Development Programme (CAADP) was established as part of the New Partnership for Africa's Development (NEPAD) in 2003 and focuses on improving and promoting agriculture across Africa. This implementation strategy and roadmap is a product of the 2014 Malabo Declaration on Accelerated Agricultural Growth and Transformation for Shared Prosperity and Improved Livelihoods. http://www.nepad.org/foodsecurity/knowledge/doc/3569/implementation-strategy-and-roadmap-achieving-2025-vision-caadp

[26] UN DESA (2014) TST Issues Brief: 'Needs of Countries in Special Situations – African Countries, Least Developed Countries, Landlocked Developing Countries and Small Island Developing States, as well as the specific challenges facing Middle-Income Countries'. https://sustainabledevelopment.un.org/content/documents/2080TST%20Issues%20Brief%20on%20Countries%20in%20Special%20situations_Final_14_Nov.pdf

[27] UN-OHRLLS (2013) 'State of the Least Developed Countries 2013: Special Theme- Productive Capacity Building in the Least Developed Countries and the Post-2015 Development Agenda'. http://unohrlls.org/custom-content/uploads/2013/10/State-of-the-LDCs-2013.pdf

[28] World Trade Organization (2014) 'Trade and development: recent trends and the role of the WTO, p.42.

[29] Bretton Woods II, Progress Pledge, https://www.newamerica.org/bretton-woods-ii/

[30] The TRACK principles call for commitments to be Transparent, Results-oriented, clear about which resources are Additional and any Conditionalities, and, most importantly, Kept.

Section 1

OFFICIAL DEVELOPMENT ASSISTANCE

[1] ONE's calculations based on data from World Bank, World Development Indicators (latest update: March 2015).

[2] Development Initiatives (2015) 'Improving ODA allocation for a post-2015 world'. http://devinit.org/wp-content/uploads/2015/01/DI_UN_Improving-ODA-allocation-for-a-post-2015-world_21-January-2015.pdf

[3] World Bank, World Development Indicators.

[4] OECD DAC (1978) 'Recommendation on Terms and Conditions of Aid'. http://www.oecd.org/dac/stats/31426776.pdf

[5] LDC criteria are reviewed every three years by the Committee for Development Policy (CDP) of the UN Economic and Social Council (ECOSOC). Current criteria and indicators were set at the last triennial review in 2012; the next review is due this year. To qualify as an LDC, a country must meet all three criteria and its population must not exceed 75 million. To graduate from this category, a country must achieve graduation threshold levels for at least two of the three criteria at two successive triennial reviews, or at least twice the GNI per capita graduation threshold. It must be found eligible for graduation at two successive reviews and recommended by the CDP. The actual graduation takes place three years after the General Assembly takes note of the ECOSOC endorsement of the CDP recommendation. In December 2013, the General Assembly endorsed the graduations of Equatorial Guinea and Vanuatu. Both received additional preparation time and will graduate in 3.5 and four years respectively. The the most recent country to join the LDC group was South Sudan in 2012. Four countries have graduated from the LDC category up to 2015: Botswana, Cape Verde, the Maldives and Samoa. CDP (2012) '2012 triennial review of the list of least developed countries, Committee for Development Policy Report on the fourteenth session (12–16 March 2012)'. Economic and Social Council. http://unohrlls.org/UserFiles/File/LDC%20Documents/CDP%20report%202012.pdf; UN General Assembly (2013) 'Graduation of countries from the least developed country category, resolution 68/L.20 adopted on 4 December 2013'. http://unohrlls.org/custom-content/uploads/2013/12/Resolution-on-graduation-of-Equatorial-Guinea-and-Vanuatu.pdf

[6] As of the 2012 triennial review, under \$992 for inclusion and above \$1,190 for graduation. As of the 2015 triennial review, the threshold for inclusion in the LDC category will be \$1,035 and the threshold for graduation \$1,242. These thresholds are based on a three-year average estimate. UN DESA (2014) 'LDC criteria' (updated October 2014). http://www.un.org/en/development/desa/policy/cdp/ldc/ldc_criteria.shtml

[7] The threshold for inclusion in the list of LDCs in the 2012 triennial review was a human asset index value of 60, while the threshold for graduation was 66. In 2014, the CDP decided to permanently fix the thresholds at their 2012 levels, with adjustments being made for changes in data sources and indicators.

[8] The eight indicators are based on: (1) population size; (2) remoteness; (3) merchandise export concentration; (4) share of agriculture, forestry and fisheries in GDP; (5) share of population living in low-lying coastal zones; (6) instability of exports of goods and services; (7) victims of natural disasters; and (8) instability of agricultural production. The threshold for inclusion in the 2012 triennial review was 36, while the threshold for graduation was 32. In 2014, the CDP decided to permanently fix the thresholds at their 2012 levels, with adjustments being made for changes in data sources and indicators.

[9] Based on the OECD's list of fragile states in 2014–15. http://www.oecd.org/dac/governance-peace/conflictandfragility/docs/FSR-2014.pdf

[10] http://unohrlls.org/about-ldcs/istanbul-programme-of-action/

[11] ONE (2015) 'ONE Raises Alarm About Lack of Government Poverty-Fighting Commitments at Spring Meetings'. http://www.one.org/international/press/one-raises-alarm-about-lack-of-government-poverty-fighting-commitments-at-spring-meetings/

[12] Marcus Manuel at ODI previously did a similar analysis comparing ODA allocations per poor person in LDCs and non-LDCs. M. Manuel (2014) 'Getting to zero poverty by 2030 – stop giving more to those that need it the least', ODI. http://www.developmentprogress.org/blog/2014/10/07/getting-zero-poverty-2030-%E2%80%93-stop-giving-more-those-need-it-least

[13] 'Communiqué of the First High-Level Meeting of the Global Partnership for Effective Development Cooperation', 16 April 2014, Mexico City. http://effectivecooperation.org/wordpress/wp-content/uploads/2014/07/ENG_Final-ConsensusMexicoHLMCommunique.pdf

[14] The DAC purpose code for Public Finance Management (15111) includes: fiscal policy and planning; support to ministries of finance; strengthening financial and managerial accountability; public expenditure management; improving financial management systems; tax policy and administration; budget drafting; inter-governmental fiscal relations, public audit and public debt.

[15] Reproduced with permission from PEPFAR. 'Eleventh Annual Report to Congress'. March 2015. http://www.pepfar.gov/documents/organization/239006.pdf

[16] PEPFAR Dashboard. http://data.pepfar.net/

[17] H. Kharas, A. Prizzon and A. Rogerson (2014) 'Financing the post-2015 Sustainable Development Goals: A rough roadmap', ODI. http://www.odi.org/

sites/odi.org.uk/files/odi-assets/publications-opinion-files/9374.pdf; H. Kharas and J. McArthur (2015) 'Nine Priority Commitments to be Made at the UN's July 2015 Financing for Development Conference in Addis Ababa, Ethiopia'. The Brookings Institution. http://www.brookings.edu/~/media/Research/Files/Papers/2015/02/united-nations-financing-for-development-kharas-mcarthur/GlobalViews12015v2.pdf?la=en

[18] UN (February 2015) 'Addis Ababa Accord – Zero Draft', op. cit. UN (May 2015), 'Addis Ababa Accord - Revised Draft'. op. cit. Kharas, A. Prizzon and A. Rogerson (2014) 'Financing the post-2015 Sustainable Development Goals: A rough roadmap', op. cit.

[19] H. Kharas and J. McArthur (2015) 'Nine Priority Commitments to be Made at the UN's July 2015 Financing for Development Conference', op. cit.

[20] World Bank. 'Poverty & Equity Country Dashboard: Zambia'. http://povertydata.worldbank.org/poverty/country/ZMB

[21] UN (2015) 'Addis Ababa Accord – Zero Draft', op. cit. UN (May 2015), 'Addis Ababa Accord - Revised Draft'. op. cit.

Section 2

DOMESTIC RESOURCE MOBILISATION AND ALLOCATION

[1] World Bank, World Development Indicators. (latest update: March 2015)

[2] H. Kharas and J. McArthur (2015) 'Nine Priority Commitments to be Made at the UN's July 2015 Financing for Development Conference'. op. cit.

[3] The International Comparison Program is a worldwide statistical partnership, housed at the World Bank, to collect comparative price data and compile detailed expenditure values of countries' gross domestic products (GDP), and to estimate purchasing power parities (PPPs) of the world's economies.

[4] PPPs normalise amounts to account for differences in prices and enable comparison of 'real' value across different economies.

[5] The 27 countries currently spending less than $150 are: Liberia, Comoros, Haiti, Democratic Republic of Congo, Guinea, Niger, Central African Republic, Sudan, Rwanda, Tanzania, Ethiopia, Burkina Faso, Guinea-Bissau, Madagascar, Sierra Leone, Chad, Mozambique, Bangladesh, Malawi, Bolivia, Cameroon, Mali, Burundi, Togo, Benin, The Gambia and Nepal. The additional 11 countries spending between $150 and $300 are Senegal, Côte d'Ivoire, Zambia, Djibouti, Zimbabwe, Republic of Congo, Uganda, Pakistan, India, Nigeria and Suriname.

[6] 'Developing countries' here refers to all LDCs (including the one LDC that is an HIC, Equatorial Guinea) plus all other LICs and MICs.

[7] Revenue here is defined as central government tax and non-tax sources such as resource rents. These make up a critical source of public finance that can be channelled towards development. In many of the poorest countries, particularly those without significant cross-border trade, prospects for substantial growth in tax revenues remain limited in the near term. ONE actively works with partners to improve policies that enable developing country governments to capture better value from their natural resources, particularly extractives.

[8] SDSN (2015) 'Key Elements of a Successful Addis Declaration on Financing for Sustainable Development', draft working paper; H. Kharas and J. McArthur (2015) 'Nine Priority Commitments to be Made at the UN's July 2015 Financing for Development Conference in Addis Ababa, Ethiopia', op. cit.; UN (2015) 'Addis Ababa Accord – Zero Draft', op. cit. UN (May 2015), 'Addis Ababa Accord - Revised Draft'. op. cit.

[9] H.E. Mr. Jean-Francis R. Zinsou, Ambassador Permanent Representative of Benin (2015) 'Statement on Domestic Public Finance at the First Drafting Session of Preparatory Process for the Third International Conference on Financing for Development'. http://www.un.org/esa/ffd/wp-content/uploads/2015/01/1ds-dpf-Statement-LDCs-Jan2015.pdf

[10] The IATI source data for all EU projects in Ethiopia is available at: http://tools.aidinfolabs.org/showmydata/index.php?url=http%3A//ec.europa.eu/europeaid/files/iati/EU_ET.xml

[11] Visited by ONE staff in March 2015.

[12] Revenue-to-GDP targets are derived as follows: 20% for LDCs and remaining LICs; 22% for LMICs; 24% for UMICs and HICs. In any case in which a country is already above or within 0.5 percentage points of this threshold, it was designated the next highest target. For example, an LDC currently achieving revenue-to-GDP of 19.5% would have been designated a target of 22%. The total value is based on current GDP levels. It would be higher still if projected GDP increases to 2020 were taken into account. These 46 countries are: Afghanistan, Bangladesh, Benin, Burkina Faso, Cabo Verde, Cambodia, Central African Republic, Côte d'Ivoire, Dominican Republic, Egypt, El Salvador, Ethiopia, Ghana, Grenada, Guatemala, Honduras, Jordan, Kenya, Kyrgyz Republic, Lao PDR, Lebanon, Madagascar, Malaysia, Mali, Mauritius, Mozambique, Nepal, Nicaragua, Nigeria, Pakistan, Paraguay, Peru, the Philippines, Rwanda, Samoa, São Tomè and Prìncipe, Senegal, Sierra Leone, Sri Lanka, St Lucia, Tanzania, Thailand, Togo, Uganda, Vanuatu and Zambia. The inclusion of China and India would bring the total to $770.3 billion.

Section 3

COUNTRY PROFILES

CANADA

[1] LDC rankings in these profiles are based on only six of the G7 countries because Germany has not reported data on its ODA to LDCs in 2014.

[2] Gross disbursements.

[3] Gross disbursements.

[4] CIDA (2010) 'Gender Equality Policy and Tools'. http://www.acdi-cida.gc.ca/INET/IMAGES.NSF/vLUImages/Policy/$file/Policy-on-Gender-Equality-EN.pdf

[5] Department for Foreign Affairs, Trade and Development (2014) 'CIDA's Framework for Assessing Gender Equality Results'. http://www.international.gc.ca/development-developpement/priorities-priorites/ge-es/framework-cadre.aspx?lang=eng. Additionally, the International Development Research Centre, funded by the Canadian government, has partnered with the UK's DFID and the Hewlett Foundation to launch the Growth and Economic Opportunities for Women programme, which aims to generate statistics and evidence on the impact of improving women's participation in labour markets and the economy and how gender equality affects growth in low-income countries. Department for Foreign Affairs, Trade and Development (2014) 'Report to Parliament on the Government of Canada's Official Development Assistance – 2013–2014'. http://www.international.gc.ca/development-developpement/dev-results-resultats/reports-rapports/oda_report-rapport_ado-13-14.aspx?lang=eng

[6] Since 2004, federal departments and agencies have been required to proactively disclose information on contracts awarded of over $10,000 on their websites, with only very limited exceptions, such as national security. http://open.canada.ca/en/search/pdf. In the oil, gas and mining sectors, at least some provinces provide the terms and full documents for licensing agreements. See, for instance: http://www.emr.gov.yk.ca/mining/major_mine_licensing.html

[7] Public Works and Government Services Canada (PWGSC) publishes procurement details and contracts monthly on its website, buyandsell.gc.ca. Other departments publish details for contracts worth over $10,000 on their individual websites. However, the full text of contracts is not consistently made available.

[8] In its Second Open Government Partnership National Action Plan, Canada has committed to pilot the Open Contracting Data Standard, including the creation of a public centralised,

machine-readable database. Most contract information on the PWGSC website buyandsell.gc.ca is published in open data formats, although most data on other department websites are only available as HTML tables.

9 While the contracts of companies involved in public procurement are published by the Government of Canada, it is not common practice for oil, gas and mining companies to disclose contracts.

10 Ibid. In addition, Canada agreed to the Lough Erne Declaration issued at the conclusion of the 2013 G8 Summit, which committed G8 member states to publish information on government contracts "in a way that is easy to read and re-use, so that citizens can hold them to account". https://www.gov.uk/government/uploads/system/uploads/attachment_data/file/207543/180613_LOUGH_ERNE_DECLARATION.pdf

11 Canada has committed to adopt the OECD/G20 Standard for Automatic Exchange of Financial Account Information in Tax Matters and to begin sharing information with countries in 2018. Several developing countries – though no low-income countries – have agreed to participate. http://www.oecd.org/tax/transparency/AEOI-commitments.pdf

12 In their 2014 communiqué, G20 member states agreed to help developing countries build their tax administration capacity and implement the automatic exchange of information. https://g20.org/wp-content/uploads/2014/12/brisbane_g20_leaders_summit_communique1.pdf

13 Ibid.

14 G20 countries have committed to finalise a plan by the end of 2015 to combat Base Erosion and Profit Shifting (BEPS). http://www.oecd.org/newsroom/first-steps-towards-implementation-of-oecd-g20-efforts-against-tax-avoidance-by-multinationals.htm

15 Government of Canada, 'Open Government'. http://open.canada.ca/en

16 Canada has agreed to implement the Busan Common Standard on Aid Transparency, which includes the full implementation of IATI, by 2015, and reconfirmed this commitment in the 2013 G8 communiqué. It also included a commitment to IATI reporting in both of its OGP National Action Plans. http://publishwhatyoufund.org/files/OUTCOME_DOCUMENT_-_FINAL_EN1.pdf; http://www.francophonie.org/IMG/pdf/lough_erne_2013_g8_leaders_communique.pdf

EU INSTITUTIONS

1 Gross disbursements.

2 Gross disbursements.

3 Nineteen EU Member States reporting to the OECD DAC.

4 Gross disbursements.

5 Gross disbursements.

6 Consolidated Version of the Treaty on the Functioning of the European Union, Art. 8, 2008 O.J. C 115/47. http://eur-lex.europa.eu/legal-content/EN/TXT/PDF/?uri=CELEX:12012E/TXT&from=EN. The Charter of Fundamental Rights of the European Union, which is included in the Lisbon Treaty, making it legally binding, also underlines that equality between men and women must be ensured in all areas.

7 'Partnership agreement between the members of the African, Caribbean and Pacific Group of States of the one part, and the European Community and its Member States, of the other part, signed in Cotonou on 23 June 2000'. The Cotonou agreement was revised in Luxembourg on 25 June 2005 and again in Ouagadougou on 22 June 2010. http://eur-lex.europa.eu/legal-content/EN/TXT/PDF/?uri=CELEX:22000A1215(01)&from=EN

8 EU Council (2010) 'EU Action Plan on Gender Equality and Women's Empowerment in Development for the period 2010–2015'. The Strategy for Equality between Women and Men 2010–2015, adopted in September 2010, also integrates the gender dimension into all EU policy areas and specific measures, including development. European Commission (2010) 'Strategy for Equality between Women and Men 2010–2015'. http://ec.europa.eu/justice/gender-equality/files/strategy_equality_women_men_en.pdf

9 Senior management in the European Commission and European External Action Service (EEAS) have not sufficiently prioritised the EU's ambitious commitments on gender equality and empowerment of women; these do not permeate cooperation strategies or systematically feature in programmes, projects or political and policy dialogue. For example, all development projects and programmes are screened every year on their gender sensitivity in implementation, using the OECD DAC marker on gender equality. However, this is inconsistently applied (even though the number of projects for which gender is a principal objective or which have a significant gender component has been significantly increasing). European Commission (2015) 'Evaluation of EU Support to Gender Equality and Women's Empowerment in Partner Countries, Final Report, Volume 1: Main Report'. https://ec.europa.eu/europeaid/evaluation-eu-support-gender-equality-and-womens-empowerment-partner-countries-final-report_en

10 European Commission (2014) 'Annual Report on the European Union's Development and External Assistance Policies and their Implementation in 2013'. http://ec.europa.eu/europeaid/sites/devco/files/annual-report-2014-eu-development-external-assistance-policies-implementation-in-2013_en.pdf. In addition, in the 2015 EU International Cooperation and Development Results Framework, the EU committed to provide gender-disaggregated data when available. http://ec.europa.eu/europeaid/sites/devco/files/swd-2015-80-f1-staff-working-paper-v3-p1-805238_en_0.pdf

11 European Commission (2014) 'Communication: A Decent Life for All: From vision to collective action'. http://eur-lex.europa.eu/resource.html?uri=cellar:441ba0c0-eb02-11e3-8cd4-01aa75ed71a1.0001.02/DOC_1&format=PDF

12 European Commission (2015) 'Communication: A Global Partnership for Poverty Eradication and Sustainable Development after 2015'. https://ec.europa.eu/europeaid/sites/devco/files/com-2015-44-final-5-2-2015_en.pdf

13 The current draft of the GAP 2016–20 focuses on physical and psychological Integrity, economic empowerment, voice and participation and institutional culture shift.

14 The EU's Accounting and Transparency Directives do not specify the format in which payment disclosures should be made, leaving this up to Member States to determine.

15 The EU's 4th Anti-Money Laundering Directive (2013/0025), adopted on 20 April 2015, stipulates that access to centralised registers of beneficial ownership information will be granted to legal authorities, Financial Intelligence Units, obliged entities and those with a "legitimate interest". Member States have discretion in defining "legitimate interest" when they transpose the Directive into national law, and have the authority to grant full public access to the information. http://register.consilium.europa.eu/doc/srv?l=EN&f=ST 5933 2015 INIT

16 Ibid.

17 Ibid. The EU Directive specifies that information is held in a central register "when the trust generates tax consequences".

18 Article 35 of Regulation (EU, Euratom) No 966/2012 of the European Parliament and of the Council of 25 October 2012 on the financial rules applicable to the general budget of the Union (the 'EU Financial Regulation') and Article 21 of Commission Delegated Regulation (EU) No 1268/2012 of 29 October 2012 on the rules of application of Regulation (EU, Euratom) No 966/2012.

19 The EU publishes basic contract information for public procurement contracts valued at more than €15,000 on its Financial Transparency System portal: http://ec.europa.eu/budget/fts/

about_en.htm. There is total consistency on the publication of general conditions of contracts, but the contracts themselves are not published.

20 In the Lough Erne Declaration issued at the conclusion of the 2013 G8 Summit, G8 member states committed to publish information on government contracts "in a way that is easy to read and re-use, so that citizens can hold them to account". https://www.gov.uk/government/uploads/system/uploads/attachment_data/file/207543/180613_LOUGH_ERNE_DECLARATION.pdf

21 'Council Directive 2014/107/EU of 9 December 2014 amending Directive 2011/16/EU (Administrative Cooperation Directive) as regards mandatory automatic exchange of information in the field of taxation'. http://eur-lex.europa.eu/legal-content/EN/TXT/PDF/?uri=OJ:L:2014:359:FULL&from=EN

22 Direct taxation falls within the competency of Member States. However, it should be noted that the European Commission has urged Member States to take part in the Multilateral Competent Authority Agreement (MCAA). All EU Member States except for Bulgaria are "early signatories" of the MCAA and the agreement follows the political agreement reached by Member States on 14 October 2014 to apply the Global Standard in relations with one another by way of the Administrative Cooperation Directive.

23 In their 2014 communiqué, G20 member states agreed to help developing countries build their tax administration capacity and implement automatic exchange of information. https://g20.org/wp-content/uploads/2014/12/brisbane_g20_leaders_summit_communique1.pdf

24 Ibid.

25 EU Directive 2013/36/EU mandates country-by-country reporting for credit institutions and investment firms. http://eur-lex.europa.eu/LexUriServ/LexUriServ.do?uri=OJ:L:2013:176:0338:0436:EN:PDF

26 G20 countries have committed to finalise a plan by the end of 2015 to combat Base Erosion and Profit Shifting (BEPS). http://www.oecd.org/newsroom/first-steps-towards-implementation-of-oecd-g20-efforts-against-tax-avoidance-by-multinationals.htm

27 DG DEVCO, the main implementing agency for EU external assistance, reports to IATI.

28 DG DEVCO scores 'good' on the 2014 Aid Transparency Index.

29 The EU has agreed to implement the Busan Common Standard on Aid Transparency, which includes the full implementation of IATI, by 2015, and reconfirmed this commitment in the 2013 G8 communiqué. http://publishwhatyoufund.org/files/OUTCOME_DOCUMENT_-_FINAL_EN1.pdf; http://www.francophonie.org/IMG/pdf/lough_erne_2013_g8_leaders_communique.pdf

FRANCE

1 LDC rankings in these profiles are based on only six of the G7 countries because Germany has not reported data on its ODA to LDCs in 2014.

2 Gross disbursements.

3 Gross disbursements.

4 Gender is included in the first of four areas as covered by France's development policy (this area also comprises the promotion of peace and stability and human rights). The promotion of gender equality also features in the law as the first of two cross-cutting priorities (together with the fight against climate change). 'Loi n° 2014-773 du 7 juillet 2014 d'orientation et de programmation relative à la politique de développement et de solidarité international'. http://www.legifrance.gouv.fr/affichTexte.do;jsessionid=37883CECEFE6267AF-E55771A15C868F0.tpdila16v_3?cidTexte=JORFTEXT000029210384&dateTexte=20150415

5 To that end, the government has adopted a specific strategy, which is being evaluated every year by the French High Council for Gender Equality. The strategy includes a timeline with concrete actions such as developing tools and criteria for gender mainstreaming in development projects. http://www.diplomatie.gouv.fr/en/IMG/pdf/Strategie_genre_GB_BD.pdf; http://www.haut-conseil-egalite.gouv.fr/

6 In May 2013, France announced that it would implement the EITI, though it has not yet achieved candidacy status. https://eiti.org/france/implementation

7 The EU's 4th Anti-Money Laundering Directive (2013/0025), adopted on 20 April 2015, stipulates that access to centralised registers of beneficial ownership information will be granted to legal authorities, Financial Intelligence Units, obliged entities and those with a "legitimate interest". Member States have discretion in defining "legitimate interest" when they transpose the Directive into national law, and have the authority to grant full public access to the information. http://register.consilium.europa.eu/doc/srv?l=EN&f=ST%205933%202015%20INIT. On 13 February 2015, Finance Minister Michel Sapin committed to introduce an obligation in French law to disclose the identities of beneficial owners of companies (in an interview with *Le Monde*: http://abonnes.lemonde.fr/economie/article/2015/02/13/michel-sapin-des-pratiques-qui-ne-sont-plus-acceptables_4575909_3234.html). The bill is to be presented to Parliament this summer.

8 'Law on the fight against tax fraud and economic and financial crime, 6.12.2013' ('Loi n° 2013-1117 du 6 décembre 2013 relative à la lutte contre la fraude fiscale et la grande délinquance économique et financière': http://www.legifrance.gouv.fr/affichTexte.do;jsessionid=DF-D04477146AFCD848867D4FD-76CD4B9.tpdila10v_1?cidTexte=JORFTEXT000028278976&dateTexte=20150421), article 11. The government still needs to publish a decree to set up the public registers of trusts introduced by this law.

9 French law requires the declaration of 'fiducies', a specific French legal entity (Monetary and financial law/Code monétaire et financier, article 562-2-1). http://www.legifrance.gouv.fr/affichCodeArticle.do?cidTexte=LEGITEXT000006072026&idArticle=LEGIARTI000006658417&dateTexte=&categorieLien=cid). For trusts, see previous endnote.

10 In the Lough Erne Declaration issued at the conclusion of the 2013 G8 Summit, G8 member states committed to publish information on government contracts "in a way that is easy to read and re-use, so that citizens can hold them to account". https://www.gov.uk/government/uploads/system/uploads/attachment_data/file/207543/180613_LOUGH_ERNE_DECLARATION.pdf

11 'Council Directive 2014/107/EU of 9 December 2014 amending Directive 2011/16/EU (Administrative Cooperation Directive) as regards mandatory automatic exchange of information in the field of taxation'. http://eur-lex.europa.eu/legal-content/EN/TXT/PDF/?uri=OJ:L:2014:359:FULL&from=EN

12 On 29 October 2014, France became one of 51 jurisdictions to sign a Multilateral Competent Authority Agreement (MCAA) to automatically exchange information based on Article 6 of the Multilateral Convention, as set out in the OECD Standard for Automatic Exchange of Financial Information in Tax Matters. http://www.oecd.org/tax/exchange-of-tax-information/multilateral-competent-authority-agreement.htm

13 France has committed to be an "early adopter" of the OECD/G20 Standard for Automatic Exchange of Financial Account Information in Tax Matters and to begin sharing information with countries in 2017. Several developing countries – though no low-income countries – have agreed to participate. http://www.oecd.org/tax/transparency/AEOI-commitments.pdf

14 In their 2014 communiqué, G20 member states agreed to help developing countries build their tax administration capacity and implement automatic exchange of information. https://g20.

org/wp-content/uploads/2014/12/brisbane_g20_leaders_summit_communique1.pdf

15 Ibid. France was also one of the first countries to support the OECD initiative Tax Inspectors Without Borders and has bilateral projects to support tax administrations in LDCs.

16 EU Directive 2013/36/EU mandates country-by-country reporting for credit institutions and investment firms. http://eur-lex.europa.eu/LexUriServ/LexUriServ.do?uri=OJ:L:2013:176:0338:0436:EN:PDF

17 'Statement of the President', 10 April 2013. http://www.elysee.fr/declarations/article/declaration-du-president-de-la-republique-4/

18 G20 countries have committed to finalise a plan by the end of 2015 to combat Base Erosion and Profit Shifting (BEPS). http://www.oecd.org/newsroom/first-steps-towards-implementation-of-oecd-g20-efforts-against-tax-avoidance-by-multinationals.htm

19 French Ministry of Foreign Affairs and International Development (2014) 'L'aide publique au développement de la France'. https://www.data.gouv.fr/fr/datasets/l-aide-publique-au-developpement-de-la-france/

20 France has agreed to implement the Busan Common Standard on Aid Transparency, which includes the full implementation of IATI, by 2015, and reconfirmed this commitment in the 2013 G8 communiqué. http://publishwhatyoufund.org/files/OUTCOME_DOCUMENT_-_FINAL_EN1.pdf; http://www.francophonie.org/IMG/pdf/lough_erne_2013_g8_leaders_comunique.pdf

GERMANY

1 Up-to-date data are lacking as Germany did not report its data on ODA to LDCs in 2014 in time for the DAC preliminary release in April 2015. However, data from previous years reveal that it allocated only 24% of its ODA to LDCs in 2013 and 26% in 2012.

2 Germany is one of only two DAC countries that did not report its LDC data to the DAC in 2014, the other being Luxembourg.

3 Ibid.

4 Ibid.

5 Gross disbursements.

6 Gross disbursements.

7 Germany has paid its 2014 pledge ($317.6 million).

8 Rather than laws, German development cooperation is regulated by executive guidance.

9 This strategy serves as a guideline for Deutsche Gesellschaft für Internationale Zusammenarbeit (GIZ) GmbH and KfW Development Bank and its subsidiary DEG (Deutsche Investitions- und Entwicklungsgesellschaft mbH). BMZ (2014) 'Gender Equality in German Development Policy'. http://www.bmz.de/en/publications/type_of_publication/strategies/Strategiepapier340_02_2014.pdf

10 Ibid.

11 OECD (2006) 'Impacts on Gender Equality in Development Cooperation Interventions: Gender Markers in Technical and Financial Cooperation – Case Studies and Standard Materials.' http://www.oecd.org/social/gender-development/40068894.pdf

12 The EU Directives on mandatory reporting were scheduled for adoption by Parliament on 21 May 2015, just as this report was going to print.

13 The EU's 4th Anti-Money Laundering Directive, agreed in December 2014, stipulates that access to centralised registers of beneficial ownership information will be granted to legal authorities, Financial Intelligence Units, obliged entities and those with a "legitimate interest". Member States have discretion in defining "legitimate interest" when they transpose the Directive into national law, and have the authority to grant full public access to the information. http://register.consilium.europa.eu/doc/srv?l=EN&f=ST 5933 2015 INIT

14 Law enforcement agencies can access beneficial ownership information of companies and trusts if they have a bank account with a German bank.

15 Ibid.

16 In terms of public procurement legislation, publication of notices in the framework of public procurement has to state the essential features of the procurement (no details).

17 In the Lough Erne Declaration issued at the conclusion of the 2013 G8 Summit, G8 member states committed to publish information on government contracts "in a way that is easy to read and re-use, so that citizens can hold them to account". https://www.gov.uk/government/uploads/system/uploads/attachment_data/file/207543/180613_LOUGH_ERNE_DECLARATION.pdf

18 'Council Directive 2014/107/EU of 9 December 2014 amending Directive 2011/16/EU (Administrative Cooperation Directive) as regards mandatory automatic exchange of information in the field of taxation'. http://eur-lex.europa.eu/legal-content/EN/TXT/PDF/?uri=OJ:L:2014:359:FULL&from=EN

19 On 29 October 2014, Germany became one of 51 jurisdictions to sign a Multilateral Competent Authority Agreement (MCAA) to automatically exchange information based on Article 6 of the Multilateral Convention, as set out in the OECD Standard for Automatic Exchange of Financial Information in Tax Matters. http://www.oecd.org/tax/exchange-of-tax-information/multilateral-competent-authority-agreement.htm

20 Germany has committed to be an "early adopter" of the OECD/G20 Standard for Automatic Exchange of Financial Account Information in Tax Matters and to begin sharing information with countries in 2017. Several developing countries – though no low-income countries – have agreed to participate. http://www.oecd.org/tax/transparency/AEOI-commitments.pdf

21 In their 2014 communiqué, G20 member states agreed to help developing countries build their tax administration capacity and implement automatic exchange of information. https://g20.org/wp-content/uploads/2014/12/brisbane_g20_leaders_summit_communique1.pdf

22 Ibid.

23 For financial institutions, Germany implemented the EU Capital Requirements Directive (2013/36/EU, Article 89) as law in August 2013 as the German Banking Act. http://www2.weed-online.org/uploads/factsheet_country_by_country_banks.pdf

24 G20 countries have committed to finalise a plan by the end of 2015 to combat Base Erosion and Profit Shifting (BEPS). http://www.oecd.org/newsroom/first-steps-towards-implementation-of-oecd-g20-efforts-against-tax-avoidance-by-multinationals.htm

25 Rather than laws, German development cooperation is regulated by executive guidance.

26 BMZ, 'Bilaterale Entwicklungszusammenarbeit'. http://www.bmz.de/de/was_wir_machen/wege/transparenz-fuer-mehr-Wirksamkeit/iati/index.jsp

27 Germany has agreed to implement the Busan Common Standard on Aid Transparency, which includes the full implementation of IATI, by 2015, and reconfirmed this commitment in the 2013 G8 communiqué. http://publishwhatyoufund.org/files/OUTCOME_DOCUMENT_-_FINAL_EN1.pdf; http://www.francophonie.org/IMG/pdf/lough_erne_2013_g8_leaders_communique.pdf

ITALY

1 LDC rankings in these profiles are based on only six of the G7 countries because Germany has not reported data on its ODA to LDCs in 2014.

2 Italy's global ODA decreased from $3.56 billion in 2004 (smoothed baseline) to $3.34 billion in 2014. Its ODA to Africa decreased from $1.61

billion in 2004 (smoothed baseline) to $1.21 billion in 2014.

3 Gross disbursements.

4 Gross disbursements.

5 In 2009 and 2010, Italy made two consecutive pledges but still has not fulfilled these commitments. In 2012 and 2013, it made no pledges (and therefore no commitments) at all. In 2014, it started pledging again and has, strangely, fulfilled its 2014 pledge ($40.9 million) – in other words, Italy has fulfilled its 2014 pledge, but not those for 2009 and 2010.

6 Law of 11 August 2014, n. 125, Article 1, paragraph 2(b). http://www.gazzettaufficiale.it/eli/id/2014/08/28/14G00130/sg

7 'La Cooperazione Italiana allo Sviluppo nel Triennio 2014–2016: Linee guida e indirizzi di programmazione. Aggiornamento: marzo 2', p.7. http://www.cooperazioneallosviluppo.esteri.it/pdgcs/Documentazione/Pubblicazioni-Trattati/2014-04-01_LLGG%202014-2016%20-%20Comitato%20Direzionale%2027%20marzo%202014_DEF.pdf

When data are downloaded from the OpenAid portal, there is additional detail available on gender. It is unclear if the DGCS will disaggregate results by gender in its 2013–14 annual report. http://openaid.esteri.it/

8 DGCS (2014) 'Relazione annuale al Parlamento sull'attuazione della politica di Cooperazione allo sviluppo nel 2013', p.6.

9 'La Cooperazione Italiana allo Sviluppo nel Triennio 2014–2016', op. cit., p.8.

10 Italy is in the process of transposing the EU Accounting and Transparency Directives. A draft law has been put out for consultation, which suggests that the law will enter into force on 1 January 2016.

11 The EU's 4th Anti-Money Laundering Directive (2013/0025), adopted on 20 April 2015, stipulates that access to centralised registers of beneficial ownership information will be granted to legal authorities, Financial Intelligence Units, obliged entities and those with a "legitimate interest". Member States have discretion in defining "legitimate interest" when they transpose the Directive into national law, and have the authority to grant full public access to the information. http://register.consilium.europa.eu/doc/srv?l=EN&f=ST 5933 2015 INIT

12 Italian law (Law 190/2012, Article 1, para 32) requires contracting authorities to publish information on public contracts on their websites. Each year, this information should be published in summary tables in an open data format and submitted to the National Anti-Corruption Authority (ANAC). http://www.avcp.it/portal/public/classic/MenuServizio/FAQ/ContrattiPubblici/faq_legge190_2012. However, oil, gas and mining contracts are not typically published.

13 In the Lough Erne Declaration issued at the conclusion of the 2013 G8 Summit, G8 member states committed to publish information on government contracts "in a way that is easy to read and re-use, so that citizens can hold them to account". https://www.gov.uk/government/uploads/system/uploads/attachment_data/file/207543/180613_LOUGH_ERNE_DECLARATION.pdf

14 'Council Directive 2014/107/EU of 9 December 2014 amending Directive 2011/16/EU (Administrative Cooperation Directive) as regards mandatory automatic exchange of information in the field of taxation'. http://eur-lex.europa.eu/legal-content/EN/TXT/PDF/?uri=OJ:L:2014:359:FULL&from=EN

15 On 29 October 2014, Italy became one of 51 jurisdictions to sign a Multilateral Competent Authority Agreement (MCAA) to automatically exchange information based on Article 6 of the Multilateral Convention, as set out in the OECD Standard for Automatic Exchange of Financial Information in Tax Matters. http://www.oecd.org/tax/exchange-of-tax-information/multilateral-competent-authority-agreement.htm

16 Italy has committed to be an "early adopter" of the OECD/G20 Standard for Automatic Exchange of Financial Account Information in Tax Matters and to begin sharing information with countries in 2017. Several developing countries – though no low-income countries – have agreed to participate. http://www.oecd.org/tax/transparency/AEOI-commitments.pdf

17 In their 2014 communiqué, G20 member states agreed to help developing countries build their tax administration capacity and implement automatic exchange of information. https://g20.org/wp-content/uploads/2014/12/brisbane_g20_leaders_summit_communique1.pdf

18 Ibid.

19 EU Directive 2013/36/EU mandates country-by-country reporting for credit institutions and investment firms. http://eur-lex.europa.eu/LexUriServ/LexUriServ.do?uri=OJ:L:2013:176:0338:0436:EN:PDF

20 G20 countries have committed to finalise a plan by the end of 2015 to combat Base Erosion and Profit Shifting (BEPS). http://www.oecd.org/newsroom/first-steps-towards-implementation-of-oecd-g20-efforts-against-tax-avoidance-by-multinationals.htm

21 OpenAid Italia, 'Italian Development Cooperation'. http://openaid.esteri.it/en/

22 Italy has agreed to implement the Busan Common Standard on Aid Transparency, which includes the full implementation of IATI, by 2015, and reconfirmed this commitment in the 2013 G8 communiqué. http://publishwhatyoufund.org/files/OUTCOME_DOCUMENT_-_FINAL_EN1.pdf; http://www.francophonie.org/IMG/pdf/lough_erne_2013_g8_leaders_communique.pdf

JAPAN

1 LDC rankings in these profiles are based on only six of the G7 countries because Germany has not reported data on its ODA to LDCs in 2014.

2 Gross disbursements.

3 Gross disbursements.

4 Japan cancelled $3 billion of Myanmar's debt in 2013, which inflated its share of in-donor costs and debt relief as a percentage of total ODA. In-donor costs and debt cancellation accounted for only 10% of Japan's total ODA in 2012.

5 The ODA Charter states that Japan should "be more proactive in ensuring that women share equitably in the fruits of development, while giving consideration to the possible vulnerabilities of women and their special needs". Ministry of Foreign Affairs of Japan (2015) 'Cabinet decision on the Development Cooperation Charter'. http://www.mofa.go.jp/files/000067701.pdf

6 This includes strengthening gender analysis, providing assistance for policies and institutions that promote gender equality and strengthening cooperation with the international community and other NGOs on gender-related issues and statistics. Gender issues have also been incorporated into the basic ODA policy sectors 'Disaster Reduction', 'Health' and 'Water and Sanitation'. Ministry of Foreign Affairs of Japan (2005) 'Initiative on Gender and Development (GAD)'. http://www.mofa.go.jp/policy/oda/category/wid/gad.html

7 'Statement by Mr. Shinzo Abe, Prime Minister of Japan, at the Side Event "Post-2015: Health and Development", New York, 25 September 2013'. http://www.mofa.go.jp/policy/page3e_000089.html

8 The White House, Office of the First Lady (2015) 'Fact Sheet: U.S. & Japan – Collaborating to Advance Girls' Education Around The World', 18 March 2015. https://www.whitehouse.gov/the-press-office/2015/03/18/fact-sheet-us-japan-collaborating-advance-girls-education-around-world

9 Japan has committed to adopt the OECD/G20 Standard for Automatic Exchange of Financial Account Information in Tax Matters and to begin sharing information with countries in 2018. Several developing countries – though no low-income countries – have agreed

to participate. http://www.oecd.org/tax/transparency/AEOI-commitments.pdf

10 In their 2014 communiqué, G20 member states agreed to help developing countries build their tax administration capacity and implement automatic exchange of information. https://g20.org/wp-content/uploads/2014/12/brisbane_g20_leaders_summit_communique1.pdf

11 Ibid.

12 Ministry of Foreign Affairs of Japan. http://www.mofa.go.jp/mofaj/gaiko/oda/

13 Japan has agreed to implement the Busan Common Standard on Aid Transparency, which includes the full implementation of IATI, by 2015, and reconfirmed this commitment in the 2013 G8 communiqué. http://publishwhatyoufund.org/files/OUTCOME_DOCUMENT_-_FINAL_EN1.pdf; http://www.francophonie.org/IMG/pdf/lough_erne_2013_g8_leaders_communique.pdf

UNITED KINGDOM

1 LDC rankings in these profiles are based on only six of the G7 countries because Germany has not reported data on its ODA to LDCs in 2014.

2 Gross disbursements.

3 Gross disbursements.

4 The UK has paid its 2014 pledge ($640.3 million).

5 The International Development (Gender Equality Act) requires all business case documents to have regard to the business case's impact on gender equality. UK International Development (Gender Equality) Act 2014. http://www.legislation.gov.uk/ukpga/2014/9/section/1/enacted

6 DFID (2011) 'A new strategic vision for girls and women: stopping poverty before it starts'. https://www.gov.uk/government/uploads/system/uploads/attachment_data/file/67582/strategic-vision-girls-women.pdf

7 DFID (2014) 'DFID's Results Framework: Managing and reporting DFID results'. https://www.gov.uk/government/uploads/system/uploads/attachment_data/file/360906/DFID-external-results-Sep_2014.pdf

8 EU Accounting and Transparency Directives were transposed into UK law, 1 December 2014 and 17 December 2014 respectively.

9 The UK's Register of People with Significant Control (PSC Register) will be operational in 2016. The UK has committed to ensuring that the register is available in machine-readable formats.

10 While summaries of contracts worth over £10,000 are provided on the government's contract portal, https://www.gov.uk/contracts-finder, the actual contracts are not available on the new beta version (but were available on the old site).

11 In November 2014, the UK government committed to implement the Open Contracting Data Standard (OCDS) to make government procurement contracts more transparent. It also endorsed the G8 Open Data Action Plan in June 2013 and committed to publish key data, including contracts, on a central data portal. In the Lough Erne Declaration, issued at the conclusion of the 2013 G8 Summit, G8 member states committed to publish information on government contracts "in a way that is easy to read and re-use, so that citizens can hold them to account". https://www.gov.uk/government/uploads/system/uploads/attachment_data/file/207543/180613_LOUGH_ERNE_DECLARATION.pdf

12 The International Tax Compliance Regulations 2015 came into effect in April 2015. http://www.legislation.gov.uk/uksi/2015/878/pdfs/uksi_20150878_en.pdf

13 On 29 October 2014, the UK became one of 51 jurisdictions to sign a Multilateral Competent Authority Agreement (MCAA) to automatically exchange information based on Article 6 of the Multilateral Convention, as set out in the OECD Standard for Automatic Exchange of Financial Information in Tax Matters. http://www.oecd.org/tax/exchange-of-tax-information/multilateral-competent-authority-agreement.htm

14 The UK has committed to be an "early adopter" of the OECD/G20 Standard for Automatic Exchange of Financial Account Information in Tax Matters and to begin sharing information with countries in 2017. Several developing countries – though no low-income countries – have agreed to participate. http://www.oecd.org/tax/transparency/AEOI-commitments.pdf

15 In their 2014 communiqué, G20 member states agreed to help developing countries build their tax administration capacity and implement automatic exchange of information. https://g20.org/wp-content/uploads/2014/12/brisbane_g20_leaders_summit_communique1.pdf

16 Ibid.

17 EU Directive 2013/36/EU mandates country-by-country reporting for credit institutions and investment firms: http://eur-lex.europa.eu/LexUriServ/LexUriServ.do?uri=OJ:L:2013:176:0338:0436:EN:PDF. The UK government recently passed primary legislation in the budget for country-by-country reporting to tax authorities only, but this is only enabling legislation and requires secondary legislation to be passed before it goes into effect.

18 G20 countries have committed to finalise a plan by the end of 2015 to combat Base Erosion and Profit Shifting (BEPS). http://www.oecd.org/newsroom/first-steps-towards-implementation-of-oecd-g20-efforts-against-tax-avoidance-by-multinationals.htm

19 The International Development (Reporting and Transparency) Act 2006 requires the UK government to report to Parliament on DFID spending allocations by programme. This information is also included in an annual report to Parliament.

20 DFID Development Tracker. http://devtracker.dfid.gov.uk/

21 The UK has agreed to implement the Busan Common Standard on Aid Transparency, which includes the full implementation of IATI, by 2015, and reconfirmed this commitment in the 2013 G8 communiqué. http://publishwhatyoufund.org/files/OUTCOME_DOCUMENT_-_FINAL_EN1.pdf; http://www.francophonie.org/IMG/pdf/lough_erne_2013_g8_leaders_communique.pdf

UNITED STATES

1 LDC rankings in these profiles are based on only six of the G7 countries because Germany has not reported data on its ODA to LDCs in 2014.

2 Gross disbursements.

3 Gross disbursements.

4 These two pieces of policy guidance are: 'Promoting Gender Equality to Achieve our National Security and Foreign Policy Objectives' (2012). http://www.state.gov/s/gwi/rls/other/2012/187001.htm; and 'Gender Equality and Female Empowerment Policy' (2012). http://www.usaid.gov/sites/default/files/documents/1865/GenderEqualityPolicy_0.pdf

5 In addition, monitoring of foreign assistance performance contains several gender-sensitive indicators designed to report on specific issues, such as gender-based violence (http://www.state.gov/f/indicators/). The Department of State and USAID also support global efforts to build more and better gender-sensitive and gender-disaggregated data, including through initiatives such as Evidence and Data for Gender Equality (EDGE), Data2X and the Women's Empowerment in Agriculture Index.

6 2014 guidance. http://www.state.gov/s/gwi/rls/other/2014/228735.htm

7 The Federal Funding Accountability and Transparency Act (FFATA) of 2006 requires the Office of Management and Budget (OMB) to maintain a single, searchable website that contains information on all federal spending awards and sub-awards: https://www.usaspending.gov. The terms of leases

for the extraction of natural resources on US public lands are made available as standard practice, with royalty rates, licence fees and bonus data made publicly available. Copies of US lease documents are made available, though these are not housed in a central database and can be difficult to find. Natural Resource Governance Institute, 'United States: Transparency Snapshot'. http://www.resourcegovernance.org/countries/north-america/united-states/transparency-snapshot

8 In its Second OGP National Action Plan, the US committed to "facilitate the publication of certain Federal Government contract information not currently available in order to increase transparency and accountability of the Federal procurement system". http://www.opengovpartnership.org/sites/default/files/US%20National%20Action%20Plan.pdf

9 Data on the government's main portal, https://www.usaspending.gov, are available for download as CSV files.

10 Oil, gas and mining company licences for natural resource extraction on federal lands are published by the government. http://www.resourcegovernance.org/countries/north-america/united-states/transparency-snapshot

11 In the Lough Erne Declaration issued at the conclusion of the 2013 G8 Summit, G8 member states committed to publish information on government contracts "in a way that is easy to read and re-use, so that citizens can hold them to account". The US has also committed to increase its contract transparency in its Second OGP National Action Plan. https://www.gov.uk/government/uploads/system/uploads/attachment_data/file/207543/180613_LOUGH_ERNE_DECLARATION.pdf

12 The Foreign Account Tax Compliance Act (FATCA), which became US law in March 2010, allows for bilateral agreements.

13 The US has signed FATCA agreements with over 100 jurisdictions, many of them developing countries, including one low-income country, Haiti. http://www.treasury.gov/resource-center/tax-policy/treaties/Pages/FATCA-Archive.aspx

14 In their 2014 communiqué, G20 member states agreed to help developing countries build their tax administration capacity and implement automatic exchange of information. https://g20.org/wp-content/uploads/2014/12/brisbane_g20_leaders_summit_communique1.pdf

15 G20 countries have committed to finalise a plan by the end of 2015 to combat Base Erosion and Profit Shifting (BEPS). http://www.oecd.org/newsroom/first-steps-towards-implementation-of-oecd-g20-efforts-against-tax-avoidance-by-multinationals.htm

16 ForeignAssistance.gov. http://www.foreignassistance.gov

17 The US has agreed to implement the Busan Common Standard on Aid Transparency, which includes the full implementation of IATI, by 2015, and reconfirmed this commitment in the 2013 G8 communiqué. http://publishwhatyoufund.org/files/OUTCOME_DOCUMENT_-_FINAL_EN1.pdf; http://www.francophonie.org/IMG/pdf/lough_erne_2013_g8_leaders_communique.pdf

AFRICAN PROFILES

1 WHO Global Health Expenditure Database, http://apps.who.int/nha/database

2 See http://www.resakss.org/. IMF, 'Classifications of the Functions of Government'. https://www.imf.org/external/pubs/ft/gfs/manual/pdf/ch6ann.pdf

NIGERIA

1 World Bank, World Development Indicators. Revised after 2014 GDP rebasing, which makes Nigeria sub-Saharan Africa's largest economy, overtaking South Africa.

2 World Bank, World Development Indicators.

3 World Bank, 'Country and Lending Groups'. http://data.worldbank.org/about/country-and-lending-groups

4 Ibid.

5 World Bank, World Development Indicators

6 World Bank, 'Poverty & Equity Country Dashboard: Nigeria'. http://povertydata.worldbank.org/poverty/country/NGA

7 Ibid.

8 UNDP, 'Human Development Index: Nigeria'. http://hdr.undp.org/en/countries/profiles/NGA

9 International Comparison Program, 2011 Round. http://siteresources.worldbank.org/ICPEXT/Resources/ICP_2011.html

10 DAC Table 2a.

11 Ibid.

12 DAC Table 2a and World Bank, World Development Indicators.

13 World Bank, 'Poverty & Equity Country Dashboard: Nigeria', op. cit.

14 UNESCO Institute for Statistics, 'Education Data'. http://www.uis.unesco.org/Education/Pages/default.aspx

15 World Bank, World Development Indicators.

16 Ibid.

17 Ibid.

18 African Development Bank (AfDB)/OECD/UN (2014) African Economic Outlook, Fiscal Data. http://www.africaneconomicoutlook.org/en/statistics/

19 Nigeria became an EITI-compliant country in March 2011, and has published reports on payment information for all years from 1999 to 2012. https://eiti.org/Nigeria

20 Nigeria has an aggregate score of 43 on licensing indicators in the Resource Governance Index, which measures the quality of governance in the oil, gas and mining sectors in 58 countries. The Ministry of Petroleum Resources publishes little information on the upstream licensing process and exercises wide discretion in awarding licences, despite a policy of open bidding, and the legislative branch has limited oversight of the process. http://www.resourcegovernance.org/countries/africa/nigeria/overview

21 Nigeria has a score of 47 on the Resource Governance Index. Audits of the state-owned Nigerian National Petroleum Corporation (NNPC), while conducted, have never been disclosed. Revenue data from NNPC are not disclosed. http://www.resourcegovernance.org/countries/africa/nigeria/overview

22 An authoritative official audit concluded that "[t]he actual amount of oil produced in Nigeria is not known. Oil is measured at terminals but not at well heads of flow stations. Around 10% of oil is estimated to be lost or stolen between these points resulting in lost revenue for the government." Nigeria Extractives Industry Transparency Initiative. '10 Years of NEITI Reports – What Have We Learnt?' http://www.neiti.org.ng/sites/default/files/publications/uploads/ten-years-neiti-reports.pdf

23 Nigeria's constitution mandates that public officers must declare their assets, and those of their unmarried children under the age of 18, immediately after taking office, at the end of every four years and at the end of their terms of office. The law does not expressly state that these disclosures be made public, however, which became a point of contention during the presidency of Goodluck Jonathan, who famously responded to pressure that he publicly disclose his assets by stating, "I don't give a damn about it, if you want to criticize me from heaven." http://publicofficialsfinancialdisclosure.worldbank.org/sites/fdl/files/assets/law-library-files/Nigeria_Constitution_1999_en.pdf; http://www.freedominfo.org/2012/07/nigeri-

an-court-orders-disclosure-by-assembly/

24 Nigeria is one of 11 EITI implementing countries participating in a beneficial ownership pilot project. https://eiti.org/pilot-project-beneficial-ownership

25 Nigeria signed the amended Convention of the Multilateral Convention on Mutual Administrative Assistance in Tax Matters on 29 May 2013, but this has not yet entered into force. The Convention allows, but does not require, the automatic exchange of information, which necessitates the establishment of an additional bilateral or multilateral agreement between countries. http://www.oecd.org/ctp/exchange-of-tax-information/ENG-Amended-Convention.pdf; http://www.oecd.org/tax/exchange-of-tax-information/Status_of_convention.pdf

26 At the time of publication, only six developing countries (Albania, Colombia, Morocco, Pakistan, the Philippines and Uganda) had indicated interest in participating in pilot projects. http://www.oecd.org/tax/transparency/2015-Feb-GF-report-G20.pdf

27 WHO Global Health Expenditure Database. http://apps.who.int/nha/database

28 It should be noted (as discussed in the 2014 DATA Report) that the debate about what types of spending should count towards the 10% target has not yet been resolved. ONE's analysis uses data from ReSAKSS, which employs a similar definition to that of the International Monetary Fund's Classifications of the Function of Government (COFOG). An alternative approach, used by the Food and Agriculture Organization (FAO) in its Monitoring African Food and Agriculture Policies (MAFAP) project, also includes expenditures for broader rural development, such as health, education and sanitation and yields considerably higher results. Governments, development partners and monitoring institutions must work together to resolve this debate and standardise their systems of measurement.

29 UNESCO Institute for Statistics, 'Education Data', op. cit

30 International Budget Partnership, 'Open Budget Survey 2012'. http://internationalbudget.org/what-we-do/open-budget-survey/

31 World Bank, World Development Indicators.

32 International Budget Partnership, 'Open Budget Survey 2012'. http://internationalbudget.org/what-we-do/open-budget-survey/

33 '"MY First 100 Days In Office" – Gen. Buhari's Public Letter To All Nigerians'. http://www.360nobs.com/2015/04/my-first-100-days-in-office-gen-buharis-public-letter-to-all-nigerians/

34 Africa Freedom of Information Centre (2014) 'State of Right to Information in Africa'. http://www.ifex.org/africa/2014/09/30/state of rti 2014 final report.pdf interactive.pdf

35 Reporters Without Borders, 2015 World Press Freedom Index. https://index.rsf.org/ - !/index-details/NGA

36 Freedom of Information Act (FOIA) Nigeria. http://www.foia.justice.gov.ng/?page=home

37 Africa Freedom of Information Centre (2014) 'State of Right to Information in Africa', op. cit.

38 See, for instance, http://www.theguardian.com/media/2015/mar/31/al-jazeera-calls-for-release-of-two-journalists-held-in-nigeria and http://en.rsf.org/nigeria.html.

39 BP (2014) 'BP Statistical Review of World Energy June 2014'. http://www.bp.com/content/dam/bp/pdf/Energy-economics/statistical-review-2014/BP-statistical-review-of-world-energy-2014-full-report.pdf

40 *Energy Venture Partners vs Malabu Oil & Gas*, Commercial Court, Queen's Bench Division, 2011–13. The case was brought by a broker who alleged that Etete failed to pay him for work he had done in obtaining a buyer for OPL245. Shell and Eni were not part of these proceedings. http://www.bailii.org/ew/cases/EWHC/Comm/2013/2118.html

41 After General Abacha died in 1998, the administration of President Obasanjo revoked Malabu's licence and awarded it to Royal Dutch Shell, but after much legal wrangling a Nigerian court re-awarded the licence to Malabu in 2006.

42 See, for example, This Day Live (2012) 'NEITI Recovers N69bn Unremitted Oil Revenue'. http://www.thisdaylive.com/articles/neiti-recovers-n69bn-unremitted-oil-revenue/133876/. It should be noted that the figure may be much higher: Nigeria's Minister of Mines stated at a 2013 EITI conference: "As a result of Nigeria's EITI audit exercise within the period 1999 to 2008, Nigeria recovered about $2 billion from companies." http://www.trust.org/item/20130526235456-nderv/

TANZANIA

1 World Bank, World Development Indicators. http://databank.worldbank.org/data/views/variableSelection/selectvariables.aspx?source=world-development-indicators

2 Ibid.

3 World Bank, 'Country and Lending Groups'. http://data.worldbank.org/about/country-and-lending-groups

4 World Bank, World Development Indicators, op. cit.

5 UNDP, 'Human Development Index: Tanzania'. http://hdr.undp.org/en/countries/profiles/TZA

6 World Bank, 'Poverty & Equity Country Dashboard: Tanzania'. http://povertydata.worldbank.org/poverty/country/TZA

7 World Bank, World Development Indicators. The Gini index measures the extent to which the distribution of income or consumption expenditure among individuals or households within an economy deviates from a perfectly equal distribution. A Gini index of 0 represents perfect equality, while an index of 100 implies perfect inequality.

8 International Comparison Program, 2011 Round. http://siteresources.worldbank.org/ICPEXT/Resources/ICP_2011.html

9 DAC Table 2a.

10 Ibid.

11 DAC Table 2a and World Bank, World Development Indicators.

12 African Economic Outlook, 'Tanzania 2014'.

13 IMF (October 2014) World Economic Outlook.

14 AfDB/OECD/UN (2014) African Economic Outlook, 'Tanzania'. http://www.africaneconomicoutlook.org/fileadmin/uploads/aeo/2014/PDF/CN_Long_EN/Tanzanie_EN.pdf

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16 Tanzania has an aggregate score of 57 on licensing indicators in the Resource Governance Index. Little information is available on the mineral licensing process before licences are granted. The Ministry of Energy and Minerals wields discretionary powers in licensing and contract negotiations. The country's mining law does not clearly outline the legislature's oversight responsibilities. See Natural Resource Governance Institute, 'Tanzania'. http://www.resourcegovernance.org/countries/africa/tanzania/overview. There are, however, competitive bidding processes for the oil sector through the Model Production Sharing Agreement. https://www.ashurst.com/doc.aspx?id_Content=9819

17 Tanzania has a score of 33 in the Resource Governance Index. Financial statements are not available on the website of the state-owned Tanzania Petroleum Development Corporation (TPDC). However, using Google searches, ONE was able to find annual statements for 2011, 2012 and 2013. http://www.ewura.go.tz/newsite/attachments/SPPT/Financial%20Statement%20of%20TPDC%20for%20the%20year%20ended%202013.pdf; http://www.

tpdc-tz.com/Auditor_Controller.pdf; http://www.tpdc-tz.com/Financial2010.pdf; http://www.resourcegovernance.org/countries/africa/tanzania/overview

18 Tanzania is one of 11 EITI-implementing countries participating in a beneficial ownership pilot project. https://eiti.org/pilot-project-beneficial-ownership

19 Tanzania's Public Leadership Code of Ethics Act 1995, amended 2001, mandates public officials to declare their assets within 30 days of taking office, at the end of each year and at the end of their term in office. However, it does not mandate the public disclosure of asset information. http://publicofficialsfinancialdisclosure.worldbank.org/sites/fdl/files/assets/law-library-files/Tanzania_Public%20Leadership%20Code%20of%20Ethics%20Act_1995_amended%202001_en.pdf

20 Tanzania has committed to increase transparency on beneficial ownership through participation in the EITI's beneficial ownership pilot project. https://eiti.org/pilot-project-beneficial-ownership

21 The Public Procurement Regulations of 2013, made under the Public Procurement Act of 2011, require procuring entities to provide basic contract terms, including a brief description of the project, the names of tenderers and the contract price. https://www.gpsa.go.tz/images/pdf/ProcurementRegulation2013.pdf

22 The government publishes consistently but does not provide access to full contract documents.

23 Many company contracts are published by law by the government, though companies in the extractives sector do not publish contracts.

24 Currently contracts are not disclosed. However, there is a new Extractives Transparency and Accountability Bill that will be tabled before Parliament in June this year which calls for the disclosure of contracts. http://www.opengovpartnership.org/sites/default/files/OGP%20ACTION%20PLAN%20PHASE%20TWO%2006.11.2014%20FINAL.doc

25 At the time of publication, only six developing countries (Albania, Colombia, Morocco, Pakistan, the Philippines and Uganda) had indicated interest in participating in pilot projects. http://www.oecd.org/tax/transparency/2015-Feb-GF-report-G20.pdf

26 WHO Global Health Expenditure Database. http://apps.who.int/nha/database

27 It should be noted (as discussed in the 2014 DATA Report) that the debate about what types of spending should count towards the 10% target has not yet been resolved. ONE's analysis uses data from ReSAKSS, which employs a similar definition to that of the International Monetary Fund's Classifications of the Function of Government (COFOG). An alternative approach, used by the Food and Agriculture Organization (FAO) in its Monitoring African Food and Agriculture Policies (MAFAP) project, also includes expenditures for broader rural development, such as health, education and sanitation and yields considerably higher results. Governments, development partners and monitoring institutions must work together to resolve this debate and standardise their systems of measurement.

28 UNESCO Institute for Statistics, 'Education Data'. http://www.uis.unesco.org/Education/Pages/default.aspx

29 International Budget Partnership, 'Open Budget Survey 2012'. http://internationalbudget.org/what-we-do/open-budget-survey/

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31 Open Government Partnership (2014) 'Independent Reporting Mechanism, Tanzania: Progress Report 2011–13'. http://www.opengovpartnership.org/files/tanzania-ogp-irm-public-comment-engpdf-0/download

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33 Reporters Without Borders, 2015 World Press Freedom Index. https://index.rsf.org/#!/index-details

34 Reporters Without Borders, 2015 World Press Freedom Index, 'United Republic of Tanzania'. https://index.rsf.org/ - !/index-details/TZA

35 Africa Freedom of Information Centre (2014) 'State of Right to Information in Africa'. http://www.ifex.org/africa/2014/09/30/state of rti 2014 final report.pdf interactive.pdf

36 In January 2015, the government of Tanzania invoked the Newspaper Act of 1976 to ban the circulation of the East African newspaper, which had published in Tanzania for 20 years, after declaring that the paper was not properly registered. The move was widely viewed as an attempt to censor the newspaper after it had published articles and a cartoon criticizing the government of President Kikwete. http://www.theeastafrican.co.ke/news/Tanzania-now-bans--The-EastAfrican--/-/2558/2600522/-/cp5mmlz/-/index.html

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Section 4

A ROAD MAP FOR SUCCESS

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ONE

OFFICES

Berlin
Luisenstraße 40
10117 Berlin
Germany

Brussels
3rd Floor
Rue d'Idalie 9–13
1050 Brussels
Belgium

Johannesburg
Silverstream Office Park
Main Building, 1st Floor
10 Muswell Road
Bryanston 2191
Johannesburg
South Africa

London
151 Wardour Street
London, W1F 8WE
United Kingdom

New York
49 W. 27th Street
Floor 3
New York, NY 10005
United States

Paris
47 rue du Montparnasse
75014 Paris
France

Washington, DC
1400 Eye Street NW
Suite 600
Washington, DC 20005
United States

ONE.ORG