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Joint OECD-IFT request for data on development finance in 2025

We would like to thank you once again for your last year's data reporting to the OECD Creditor Reporting System (CRS) and to the Total Official Support for Sustainable Development (TOSSD). The data are published on the [OECD Data Explorer](#) and [TOSSD.online](#), and the resulting statistics are used in major OECD reports, such as the [Development Co-operation Report and its Provider Profiles](#), and the [Recipient Profiles](#) made available by the International Forum on TOSSD. In addition, many other stakeholders, including partner countries, international organisations, civil society institutions and the research community rely on these data for various analyses.

Reporting to the OECD-DAC Creditor Reporting System (CRS) and to TOSSD on 2025 activities

With this letter, we would like to invite you to report on the development finance flows in the **calendar year 2025**. Please find attached the simplified template that allows for reporting both to the CRS and TOSSD using a single spreadsheet. The template with a macro can be downloaded [here](#), which, when executed, will highlight coding inconsistencies within activities and calculate the grant equivalent value when needed. A version without the macro can be found [here](#). In this context, please note:

- Field 14 can be used to distinguish between official development assistance (ODA, code 10), other official flows (OOF, code 21), private sector instruments (PSI, code 60), officially supported export credits (code 22), private development finance (code 30), foreign direct investment (FDI, code 36) and TOSSD-only activities (code 50).
- The list of TOSSD recipients is broader than the DAC List of ODA Recipients. Use flow code 50 (TOSSD only) for reporting support to any TOSSD-only recipients.
- Financial contributions towards the Rio Conventions and other policy objectives (e.g. gender equality and women's empowerment) can be reported using the DAC marker system and the keywords field. The keyword field is also used for reporting on support to refugees and internally displaced persons in developing countries, among other focus areas. All keywords can be found on the codes lists.
- The simplified template also includes the DAC1a table used for ODA data validation and calculating the ODA/GNI ratio.
- As from the reporting year 2018, donor effort in loans to the official sector is measured in ODA on a grant equivalent basis. From the reporting year 2023 onwards, grant equivalents are also used for measuring donor effort in official loans to the private sector, equity instruments, guarantees and other private sector instruments. To allow for the verification of the grant

equivalent calculation, the template includes a macro which, when executed, calculates grant equivalents of all ODA-eligible non-grant instruments.¹

- The template also includes the supplementary worksheets to report data on amounts mobilised from the private sector, following increased interest expressed by some non-DAC providers in this topic.

We would be grateful if you could return the completed data template before **15 July 2026**. Earlier data submissions would be most appreciated. We would also like to ask you to inform us of any changes in staff dealing with statistical reporting to help us keep our list of contacts up to date. Should you have any questions on data reporting, please contact:

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International Forum on TOSSD

As announced last year, since first 1 January 2024, the governance of the TOSSD standard has changed with the establishment of the International Forum on TOSSD. As an independent body hosted by OECD, the Forum aims to maintain and improve the TOSSD statistical standard, collect and analyse TOSSD data, continuously improve their quality, and promote TOSSD and the use of TOSSD data within governments and internationally. The Forum's [Terms of Reference](#) present additional details on the membership and governance arrangements, such as decision-making processes and administrative provisions. From 2017 to 2023, TOSSD was managed by an International Task Force composed of statistical and development policy experts from provider and recipient countries and multilateral organisations. For more details, or if your country wishes to join the International Forum on TOSSD, please do not hesitate to contact the Secretariat.²

We look forward to our co-operation this year on your reporting on development activities in 2025.

Thank you very much.

Kind regards,

¹ For more details on private sector instruments, please contact the Secretariat. The reporting methods for private sector instruments can be found in [Addendum 3](#) to the DAC Statistical Reporting Directives. The grant equivalent formula can be found in [Addendum 2](#) to the DAC Statistical Reporting Directives.

² Further details can also be found at tossd.org

Useful links

Resources for reporting

- CRS-TOSSD data template, including exchange rates:
 - [With a macro](#)
 - [Without a macro](#)
- [List of CRS-TOSSD codes](#)

For the CRS

- [Resources for reporters to the CRS webpage](#), including the DAC Reporting Directives
- [DAC List of ODA Recipients](#) for flows in 2025

For TOSSD

- [List of TOSSD recipients for flows in 2024, 2025 and 2026](#)
- TOSSD [methodology](#) and [explanatory notes](#)