Trends in Canadian Aid

Briefing Note One

Overall Trends in Canadian ODA: What are key factors affecting its volume and allocations?

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Prepared for Cooperation Canada

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Preface and Acknowledgements

In January 2025, Cooperation Canada and AidWatch Canada published a series of Briefing Notes,[1] which provided an overview of main trends in Canadian ODA since 2015/16. The scope and allocations for Canadian aid have shifted over this past decade, responding to urgent global challenges (the pandemic and a deepening climate crisis) as well as Canadian foreign policy preoccupations (Ukraine), trade and investment challenges. Documenting changes in the Canadian aid context can serve as a foundation for understanding the current unravelling of international cooperation and to inform advocacy directions for feminist aid priorities that focus on reducing poverty and inequalities.

In May 2026, Cooperation Canada commissioned AidWatch Canada to update these four Briefing Notes, taking account recent transformations in Canadian development cooperation with the most recent aid data for 2024/25. These Briefing Notes are organized around four thematic areas:

1) Overall Trends in Canadian ODA: What are key dimensions of its volume and allocations?

2) What issues and approaches are driving the changing priorities in Canadian ODA?

3) Tracking ODA for Reducing Poverty and Inequalities: The Core Poverty Accountability Standard (CPAS), A new accountability metric, and

4) What are the main channels for delivering Canadian ODA, including multilateral organizations and CSOs?

They will continue to be updated periodically, taking account of the changing dynamics of development cooperation in the coming years.

I am very appreciative of the leadership and support by Paul Farran, Director of Policy and Advocacy, and Darron Seller-Peritz, Policy Analyst and Program Officer, with Cooperation Canada. Darron has encouraged and facilitated the research in every iteration and has generously arranged Cooperation Canada's financial support for the work needed to bring together these updated Briefing Papers. Paul and Darron provided thoughtful input into the development of the four Papers along with careful copy editing of the text and suggestions for its improvement.

The author alone is responsible for the content, calculations, and any errors or omissions in the analysis. The resulting Briefing Papers do not imply agreement by Cooperation Canada's Board of Directors or the Board of Directors of AidWatch Canada.

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[1] See https://aidwatchcanada.ca/canadian-aid-trends/ for the 2025 Briefing Notes and a summary article by Brian Tomlinson and Darron Seller-Peritz.

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Key Metrics for Canadian ODA

1. Canadian Official Development Assistance (ODA)

2023/24: $10,005 million
2024/25: $9,712 million

2. Canadian ODA Performance (ODA to Gross National Income)

2023/24: 0.35%
2024/25: 0.32%

3. In-Donor Refugee Costs in Canadian ODA

2023/24: $2,567M 27% of Canadian ODA 4th Among 32 DAC Providers (2023)
2024/25: $2,385M 25% of Canadian ODA 5th Among 32 DAC Providers (2024)

4. Canadian ODA in Support of Ukraine

2023/24: $818M 8% of Canadian ODA 2nd Among 32 DAC Providers (2023)
2024/25: $638M 7% of Canadian ODA 2nd Among 32 DAC Providers (2024)

5. Canadian ODA less support for Ukraine and In-Donor Refugee Costs (IDRC)

2023/24: $6,605M ODA Performance: 0.23% Less IDRC only: 0.26%
2024/25: $6.681M ODA Performance: 0.22% Less IDRC only: 0.24%

6. Trends since 2019/20

Millions of Canadian Dollars	2019/20	2020/21	2021/22	2022/23	2023/24	2024/25
Canadian ODA						
1. Canadian Net ODA	$5,990	$8,206	$7,820	$12,252	$10,005	$9,712
2. Real Canadian ODA (less in-donor refugee costs)	$5,072	$7,625	$6,913	$10,106	$7,437	$7,327
3. Real Canadian ODA for other purposes (less support for COVID-19 Control and Ukraine)	$5,072	$6,642	$6,168	$7,118	$6,605	$6,618
Canadian ODA Performance						
4. Canadian ODA Performance (ODA to GNI)	0.26%	0.37%	0.31%	0.44%	0.35%	0.32%
5. Real Canadian ODA Performance	0.22%	0.35%	0.28%	0.36%	0.26%	0.24%
6. Real Canadian ODA Performance for other purposes (no COVID-19 Control & Ukraine)	0.22%	0.30%	0.25%	0.26%	0.23%	0.22%

7. Share of Climate Finance in Canadian Bilateral ODA (no in-donor refugee costs)

2023/24: Total: 16% Adaptation: 11% Mitigation: 9%
2024/25: Total: 20% Adaptation: 12% Mitigation: 15%

8. CSOs as a Delivery Channel: Share in Canadian ODA (no in-donor refugee costs)

2023/24: Total ODA: 20% Total Bilateral ODA: 27%
2024/25: Total ODA: 23% Total Bilateral ODA: 31%

9. Multilateral Organizations as Delivery Channels: Share in Canadian ODA (no in-donor refugee costs)

2023/24: Total ODA: 61% Bilateral ODA (Multi-Bi): 47%
2024/25: Total ODA: 59% Bilateral ODA (Multi-Bi): 46%

Trend Highlights

1. **There have been consistent and significant increases from 2015/16 to 2022/23 in the budgeted International Assistance Envelope (IAE), which is the fiscal foundation for ODA,** with very large increases in actual IAE disbursements beyond the budgetary IAE, starting in 2020/21, mostly accounted for by the unique disbursements for the COVID-19 pandemic and support for Ukraine since 2022/23. (**Section 1.1 and Annex Two**) *Budget 2024* had no projections for the IAE for 2024/25. *Budget 2025* announced cumulative cuts amounting to $2.7 billion by 2029/30, but did not provide a baseline IAE for 2025/26 from which these cuts will be measured. A detailed explanation of the IAE can be found in **Annex One**.

2. **The lack of transparency for the International Assistance Envelope in annual Federal Budgets makes any projection of up-to-date trends in Canadian ODA flows, based on Government information, very difficult.** Cooperation Canada and AidWatch Canada are proposing a minimum standard for IAE transparency for the annual Federal Budget. (See **Section 1.2**)

3. **Canadian ODA has increased each year since 2015/16, with a major increase in 2020/21, in part due to Canada's international response to COVID-19, and again in 2022/23, due to loans to Ukraine and other support to Ukrainian refugees in Canada.** However, these increases are sharply reversed with major cuts in 2023/24 aid (by 18%) and 2024/25 aid (by 3%), which is likely to remain lower in 2025/26, particularly for purposes beyond support for Ukraine. (See **Section 2.1**)

4. **While the cuts announced in *Budget 2025* are estimated at around 16% of total Canadian ODA, they will result in major reductions to Global Affairs Canada's resources for development purposes beyond support for Ukraine.** This is due to protected areas (humanitarian) and other relatively fixed expenditures. Over the four years of cuts to aid, GAC available resources for these development purposes could decline by between 25% and 30% by 2029/30, compared to the level in 2025/26. Due to the lack of information, projections are based on assumptions for the 2025/26 IAE. Protected and expected fixed areas in GAC spending are estimated at $2,740 million. (See **Section 2.2** for details)

Projections of the Budgetary IAE and ODA to 2029/30

Millions of Cdn Dollars	**2024/25**	**2025/26**	**2026/27**	**2027/28**	**2028/29**	**2029/30**	**Cut since 2025/26**
Scen 1. No IAE Decline in 2025/26	$7,890	$7,890	$7,420	$7,300	$7,030	$7,030	11%
Scen 2. A 5% IAE Decline in 2025/26	$7,890	$7,495	$7,025	$6,905	$6,635	$6,635	16%
3. ODA in IAE, Scen. 1.	$6,910	$7,200	$6,730	$6,610	$6,340	$6,340`	8%
4. ODA in IAE, Scen. 2	$6,910	$6,805	$6,335	$6,215	$5,945	$5,945	14%
Potential GAC Budget for Development Purposes Beyond Ukraine and other Protected Expenditures							
5. Scen. 1. GAC ODA, less $2,740M	$2,900	$3,190	$2,720	$2,600	$2,330	$2,330	27%
6. Scen. 2. GAC ODA, less $2,470M	$2,900	$2,795	$2,325	$2,205	$1,935	$1,935	31%

5. **Canada's aid generosity has not kept pace with growth in its overall wealth (Gross National Income). Canada's Real ODA performance (discounting in-donor refugee costs) was 0.24% of GNI in 2024/25**, a long way from the UN target of 0.7% of Canada's wealth as measured by its Gross National Income. When COVID-19 support and special support for Ukraine is factored out, the ratio drops to 0.22%, lower than the pre-2020/21 period, when these special allocations did not exist. (**Section 2.3**)

6. **Multilateral organizations implement a large share of Canadian ODA, accounting for an average of 65% of this aid in the 2020/21 to 2024/25 period.** This is due to Multi-Bi ODA, i.e. bilateral aid delivered through multilateral organizations, which averaged 56% of bilateral aid in these five years. Bilateral aid channeled through CSOs averaged 26% and through Governments only 10%. (**Section 2.4)**

7. **Climate finance is taking up an increasing share of bilateral ODA disbursements, particularly when discounting recent large investments in COVID-19 and Ukraine to allow for comparisons with earlier years.** The two-year average for 2023/24 and 2024/25 is 19.5% of bilateral ODA, with support for climate mitigation accounting for 15%. While the new pledge (2026/27 to 2030/31) represents an increase ($5.9 billion), its allocation, with close to 50% directed to FinDev, may represent a major set-back for the most vulnerable populations and countries, with a likely reduced focus on adaptation. **(Section 2.7)**

8. **While Canada's total ODA volume ranked 6th among its DAC peers in 2025, its generosity, relative to the size of its economy, has fallen significantly.** Canada ranked 17th among DAC providers in 2025 on the basis of Real ODA as a share of GNI, its lowest ranking since 2015. In addition, in-donor refugee costs comprised 23.7% of its total ODA in 2025, the third highest share among DAC providers on this measure. Among DAC members, Canada ranked first in both total volume of aid for Ukraine in 2025 (US$3.6 billion) and in its share of Canadian bilateral aid (42.1%), outside of several Balkan providers. (**Section 3**)

9. **Implementation of the Government's Feminist International Assistance Policy (FIAP) has resulted in a major focus on gender equality and women's empowerment in Canada's ODA.** Almost half of these disbursements were directed to the Action Area, Human Dignity, which includes education, health and sexual reproductive health and rights, humanitarian assistance and social services/food security. Under the Carney Government the role of FIAP in shaping aid allocations has likely receded. (**Section 4**)

10. **In 2024, Canada provided 60% of its TOSSD Gross Disbursements in support of nine SDGs closely related to Agenda 2030's goal of leaving no one behind (LNOB),** excluding loans to Ukraine and support for refugees in Canada. (**Section 5**)

Overall Trends in Canadian ODA:
What are the key metrics defining its volume and allocations?

Introduction

Each year in October / November, the Government sets out its budget for international assistance in the Federal Budget's **International Assistance Envelope** (IAE). A major part of this international assistance qualifies as **Official Development Assistance** (ODA). The IAE can be an important indication of Government aid priorities for the coming year. See **Box One and Annex One** for a more detailed explanation of the IAE and ODA and what can be included in ODA.

Canada's 2008 ODA Accountability Act (ODAAA) established three central purposes for a human rights-based approach to Canadian aid.[2] In 2017 the Government also set out its Feminist International Assistance Policy (FIAP), but the degree to which it is an active policy guiding aid priorities for the Carney Government remains unclear.[3] In 2025, this Government directed all Ministries to "strengthen our collaboration with reliable trading partners and allies around the world."[4] This pivot in Canadian aid policy is reflected in GAC's systematic exploration of opportunities to elaborate a trade-development nexus in Canadian ODA allocations and in a "Mutual Economic Partnerships" policy.[5]

While the ODAAA, the FIAP and the Mutual Economic Partnerships policy are legal and policy frameworks for ODA, the rules for what can be reported as ODA by Canada are set by the OECD Development Assistance Committee (DAC). These DAC rules have been established by consensus by all DAC providers over the past 60 years. They have also changed over this period, with significant adjustments since 2012 affecting the method for including loans (e.g. loans for Ukraine) and the inclusion of official financing for "private sector instruments" (e.g. FinDev Canada) in ODA. (See **Briefing Note Two** for a discussion of these changes and their implications for Canadian ODA).

The International Assistance Envelope is not identical to Canadian ODA. The DAC rules allow for several major areas of spending to be included in ODA that fall outside the budgetary IAE, such as government support for refugees in Canada for their first year with federal and provincial funding. The Envelope also includes budget items that are not eligible to be included as ODA under the DAC rules. These mainly relate to peace and security international assistance undertaken by Global Affairs, non-concessional loans, which

[2] These are 1) Contribution to poverty reduction; 2) Takes into account the perspectives of the poor; and 3) Is consistent with international human rights standards. The Act can be found at https://laws-lois.justice.gc.ca/eng/acts/O-2.8/FullText.html.

[3] See https://www.international.gc.ca/world-monde/assets/pdfs/iap2-eng.pdf?_ga=2.162472255.28468822.1723989858-338376184.1705449268.

[4] See https://www.pm.gc.ca/en/mandate-letters/2025/05/21/mandate-letter

[5] See Brian Tomlinson, "Developing a Trade-Development Nexus in Canadian ODA: A Background paper on issues and approaches," Prepared for Cooperation Canada, April 2026, accessed at http://aidwatchcanada.ca/wp-content/uploads/2026/04/Final-Background-Paper-on-GAC-Trade-Development-Nexus.pdf. The Mutual Economic Partnerships policy is not in the public realm as of July 2026.

are not eligible to be considered ODA. It is important to understand a disaggregated Envelope for an accurate picture of its implications for Canadian ODA in a given year.

Nevertheless, a large proportion of Canadian ODA is budgeted through the International Assistance Envelope. It is therefore crucial to track this Envelope, as it sets the underlying level for ODA spending in any given year. The Government may also add to this Envelope during the year through Supplementary Estimates. Final aid disbursements therefore may differ from the IAE established by the Federal Budget for that year. These final disbursements are reported by the Government in the annual Statistical Report on International Assistance (published in April for the fiscal year closing March 31 of the previous year, i.e, with a one-year time lag). At the same time, detailed activity level data is made available for that year through the Historical Projects Dataset.[6]

This **Briefing Note** provides an overview of Canadian aid trends, which subsequent **Briefing Notes Two, Three and Four** provide more in-depth analysis of specific areas. The analysis points to major erosion of Canada's aid generosity and predictability, particularly when recent very large aid allocations for COVID-19 Control, in-donor refugee costs and support for Ukraine are taken into account. Excluding these exception expenditures, Canadian aid for other purposes has been largely flatlined since 2020/21 and is projected to fall by as much as 25% to 30% by 2029/30 for Global Affairs, following recent announced cuts to Canadian aid. Taking into account inflation (2025 dollar values), this aid for other purposes is already 14% lower in 2024/25 than its value in 2020/21.

Again excluding exceptional expenditures, Canadian aid performance sits around 0.22% of its Gross National Income, less than a third of the UN target of 0.7% and below pre-pandemic levels. Canada's performance ranks 17th among 32 DAC providers, its worst ranking since 2015.

Beyond overall aid volumes, trends explored in other **Briefing Notes** raise concerns for the future of poverty-focused feminist aid priorities. These priorities are affected by the shift towards transactional (mutual benefit) approaches centred on trade and investment priorities for Canada as well as increasing shares of mitigation climate finance in Canadian ODA, reducing the relative emphasis on adaptation for climate-vulnerable populations. Canadian aid devoted to the Core Poverty Accountability Standard (CPAS) has already been declining as a share of ODA since 2019/20. With the aid cuts mandated by Budget 2025, these trends suggest that CPAS could decline more sharply as poverty- and inequalities-focused programming is further deprioritized.

[6] For the most recent and past Statistics Reports on International Assistance and Historical Project Datasets, see https://international.canada.ca/en/global-affairs/corporate/reports/international-assistance-data#1

Box One: Definitions

Official Development Assistance (ODA) is defined by the OECD Development Assistance Committee (DAC) as official (i.e. government) resources that are "administered with the promotion of the economic development and welfare of developing countries as its main objective." What can be included in ODA is agreed by all DAC providers in negotiated Reporting Instructions.
(DAC, "ODA Definition and Coverage": https://www.oecd.org/en/topics/sub-issues/oda-eligibility-and-conditions/official-development-assistance--definition-and-coverage.html.)

International Assistance Envelope is the budgetary framework for Canadian international assistance, which includes a large part of Canadian ODA, but also international finance for areas (such as security) that are not eligible under DAC rules to be included in ODA.

Real ODA is a measure adopted in these Briefing Notes to clarify what ODA resources may be available to developing country partners. Real ODA is Actual ODA less,

- In-Donor Refugee Costs (Official resources for refugees' first year in provider countries)
- Imputed Student Costs (an estimate of the value of Canadian universities and colleges utilized by students from ODA-eligible countries studying in Canada. Canada no longer counts these costs as ODA)
- Debt Cancellation (Using the cash-basis for loans, cancellation of official debt comes from reserves.)

ODA for Other Purposes is a measure adopted in these Briefing Notes to account for the impact of very large ODA investments in COVID-19 Control and more lately for Ukraine, to allow for comparisons with years previous to 2019/20.

1. Changing Levels of the International Assistance Envelope (IAE) since 2015/16

There have been consistent and significant increases from 2015/16 up to 2022/23 in the budgeted International Assistance Envelope (IAE), with very large increases in actual IAE disbursements after 2019/20 beyond the original budget, mostly accounted for by the unique disbursements for the COVID-19 pandemic and support for Ukraine since 2022/23.

Budget 2024 **had no projections for the IAE for 2024/25.** ***Budget 2025*** **announced cumulative cuts amounting to $2.7 billion by 2029/30, but did not provide a baseline IAE for 2025/26 from which these cuts will be measured.**

The lack of transparency for the International Assistance Envelope in annual Federal Budgets makes any projection of up-to-date trends in ODA flows, based on Government information, very difficult.

1.1 Overall trends in the International Assistance Envelope: Budgetary cuts up to 2029/30

Between 2015/16 and 2019/20, the IAE grew by 19% (or approximately 5% a year). The IAE as set out in the Federal Budget for these years corresponded to IAE disbursements reported in the annual International Assistance Statistical Reports. The 2018/19 Federal Budget established an increase of $100 million per year or about 2% a year up to 2023/24. Subsequently, the Trudeau Government affirmed that the Envelope would increase each year to 2030 (without publishing any schedule for these increases); however, the Carney Government announced in the Federal Budget 2025 significant cuts to the Envelope starting in 2026/27 through to 2029/30.

As set out in the 2025 Budget, these cuts will cumulatively amount to $2.7 billion, relative to 2025/26, and will be reflected in the follow year-on-year reductions in the IAE:[7]

2026/27: $470 million	2028/29: $861 million
2027/28: $590 million	2029/30: $861 million

In addition, the International Development Research Center (IDRC) is implementing $96 million in cuts up to 2029/30. Cooperation Canada is estimating that Canadian aid will fall by about 15% by 2029/30, from 2025/26 levels. However, without a published baseline for 2025/26's IAE, the true scale of the cuts is impossible to accurately assess.

These cuts are being implemented as the members of the OECD Development Assistance Committee announced that total DAC aid had dramatically fallen by 23.5% in 2025 and is expected to fall by at least 6% by 2027.

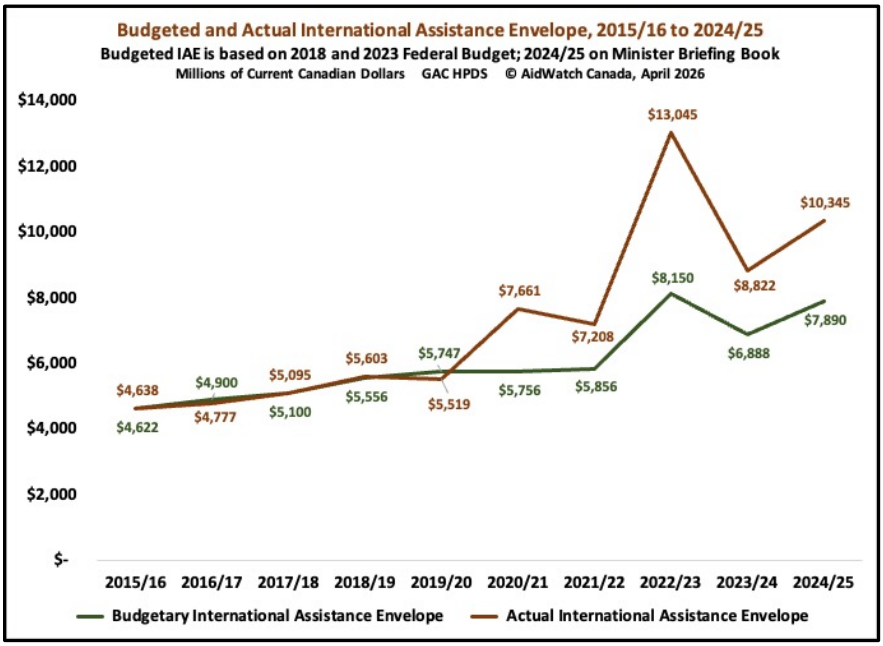
[7] See Federal Budget 2025, page 305, accessed at https://budget.canada.ca/2025/report-rapport/pdf/budget-2025.pdf. See also Cooperation Canada's analysis of these cuts at "Canada's Budget 2025: International Assistance Cuts in Context," accessed at https://cooperation.ca/news/canadas-budget-2025-international-assistance-cuts-in-context/.

Trends in the International Assistance Envelope to 2024/25

Starting in 2020/21, the budgeted Envelope has had little resemblance to actual disbursements in the Envelope for the five years up to 2024/25. (See **Chart 1**)

Between 2019/20 and 2022/23, IAE disbursements increased by 42% to a record $8.2 billion. Since 2022/23, IAE disbursements have fallen slightly by 3% to $7.9 billion in 2024/25. These increases since 2019/20 related to special circumstances. Since 2020/21, a major part of increased IAE disbursements have been due to Canada's response to the Covid-19 pandemic (2020/21 to 2022/23) and to the crisis in Ukraine (2022/23 and 2023/24) resulting from Russia's war of aggression against Ukraine. (**Chart 2**)

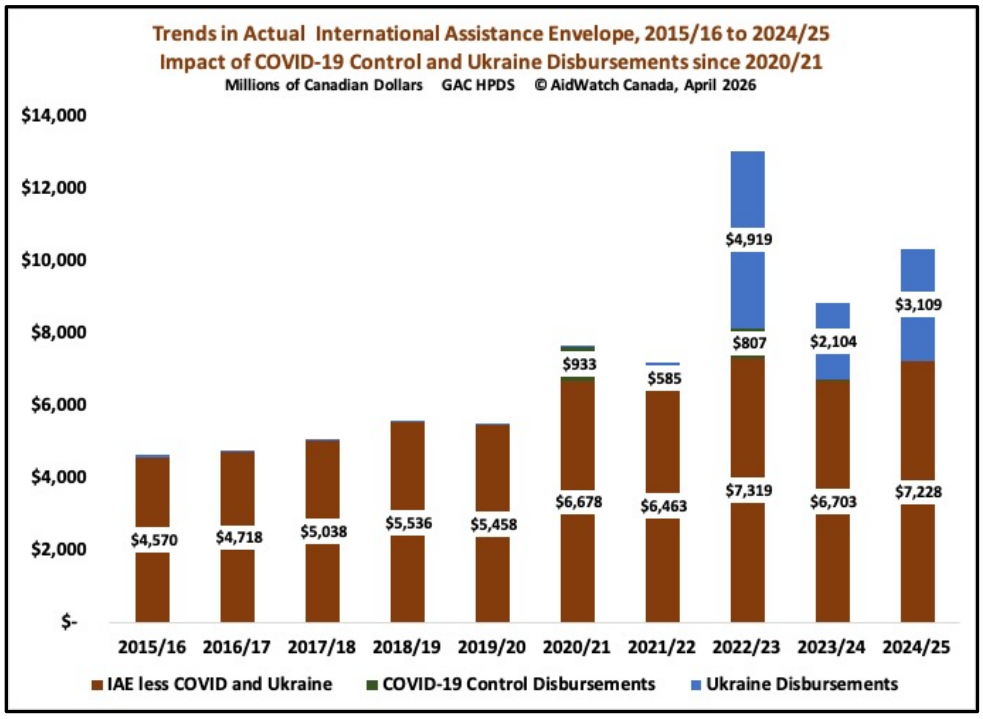
Chart 1: Budgeted and Actual IAE



Source: Various Federal Budgets; Statistical Reports on International Assistance (See Annex B, Table One). The IAE for 2025/26 has not been published by the Government.

Compared to 2019/20 and years prior, (i.e. discounting Covid-19 Control and Ukraine IAE disbursements), IAE disbursements in 2024/25 were 32% higher than 2019/20. But since 2020/21 this growth has been modest. The actual IAE for other purposes beyond support for Ukraine and Covid-19 Control in 2024/25 was only 8% higher than 2020/21. (**Chart 2**)

Chart 2: Impact of Covid-19 and Ukraine disbursements on the growth in the IAE



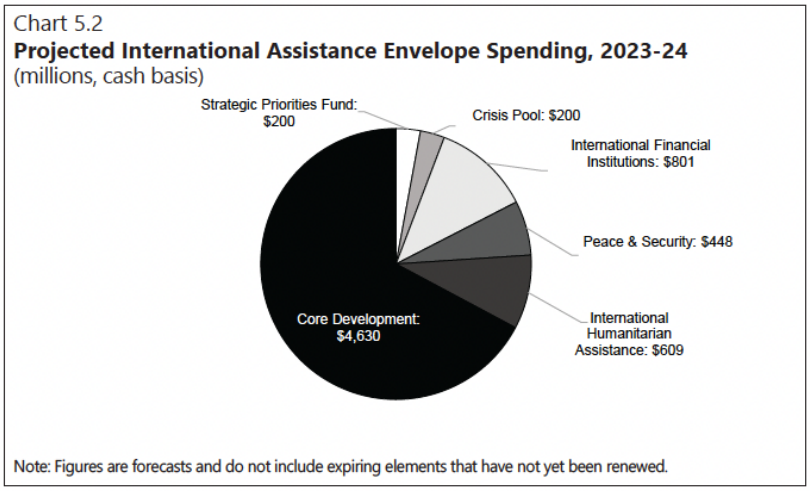
Source: GAC HPDS, various years. 2023/24 are preliminary amounts (January 2025)

1.2 An absence of transparency and accountability for the budgeted IAE

While there is good data on actual disbursements for the IAE and for ODA, unlike other federal programs, the budgetary IAE often remains a mystery in the annual Federal Budget. Incredibly, the Federal Budgets 2024 and 2025 have had no information on the projected IAE for those years. This lack of transparency makes it exceptionally difficult to predict changes in ODA flows in real time. There is up to a two-year gap between an annual Federal Budget and the publication of detailed disbursements data for the IAE in the annual *Statistical Report on International Assistance* for any given year.

CSOs have long been advocating with the government to publish up-to-date detailed information on the IAE in the annual Federal Budget. For the first time since *Budget 2018*, *Budget 2023* provided a basic pie chart on the components of the IAE. (See **Chart 3**) But *Budgets 2024* and *2025* went fully backwards, with no information about the IAE, neither the total IAE, nor any of its components. This lack of transparency is unacceptable, given that the Government provided forward projections for most other major federal programs such as National Defence.

Chart 3: Budgeted IAE for 2023/24 ($6,888 million)



Source: *Budget 2023*, page 170.

What is missing is a simple table (see an example below) with basic information on the main components of the IAE, including, but not limited to: 1) The budgeted IAE for the previous year by major components, including Branch allocations for GAC, 2) Projected actual IAE disbursements for this previous year, disaggregated for these components and 3) A running projection for the budgetary IAE and its components for the next four to five years.

These transparent IAE components should also include separate line items for principal purpose climate finance as well as any known extra-ordinary items such as the large loans to Ukraine in 2022/23. New initiatives set out in each Budget should be clearly aligned with their respective implementing component in the IAE.

The IAE breakdown for the current year as presented in the 2023/24 pie chart above is a helpful start, but a more detailed table, with dollar amounts and forward projections, would meet minimum transparency requirements. All this information is easily available to the Government. A basic table along these lines would go some way to meeting Canada's obligations for transparency in forward projections of its ODA with the OECD DAC, and in its alignment with the International Aid Transparency Initiative (IATI) and the 2010 Busan Global Partnership for Effective Development Cooperation. Transparency is a basic principle for aid effectiveness.

Transparency for the IAE:
Missing from the Annual Federal Budget

13. Estimated Actual Disbursements against Budgeted IAE for the previous Fiscal Year, disaggregated by Ministry and Major Program Areas, with climate finance / Ukraine separate line items	$?? $?? $??
14. Current Year IAE By Ministry and Major Branch Program Areas, with climate finance / Ukraine separate line items (indicating changes from previous year and new major initiatives)	$?? $?? $??
15. Projections for the IAE and its components for the next four or five years.	$?? $?? $??

2. Trends in Canadian ODA since 2015/16

ODA has accounted for between 94% and 98% of the International Assistance Envelope since 2015/16 (most other disbursements from the IAE are for security related expenditures). With non-ODA expenditures included in the IAE for Ukraine since 2022/23, this share has dropped to 75%, 76% and 70% respectively for 2022/23, 2023/24, and 2024/25.

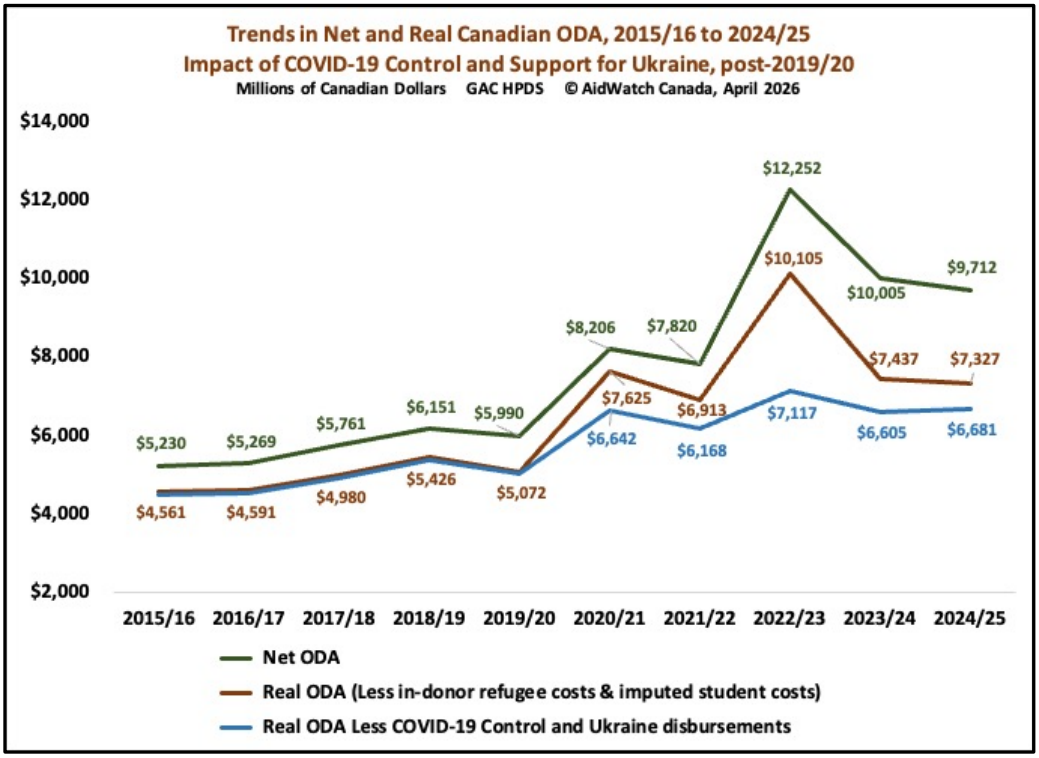
But Canadian ODA also includes eligible expenditures beyond the IAE, particularly for in-donor refugee costs, non-federal expenditures by provinces, territories and municipalities, and smaller amounts from other federal departments. (See **Annex One** for a detailed discussion of the structure of the IAE.)

Canadian ODA has had a mixed record since 2015/16.

2.1 Increases in Canadian ODA since 2015/16, but mostly targeted to COVID-19 Control and support for Ukraine, with substantial cuts in 2023/24 and 2024/25.

Canadian ODA has increased each year since 2015/16, with a major increase in 2020/21, in part due to Canada's international response to COVID-19, and again in 2022/23, due to large loans to Ukraine and other support to Ukrainian refugees in Canada. However, these increases are sharply reversed with major cuts in 2023/24 aid (by 18%) and 2024/25 aid (by 3%), which is likely to remain lower in 2025/26, particularly for purposes beyond support for Ukraine. In 2025 dollars, aid in 2024/25 was 14% lower than its value in 2020/21.

Chart 4: Trends in Actual and Real Canadian ODA



Similar to IAE trends, Canadian ODA increased by 15% between 2015/16 and 2019/20, and by close to 62% between 2019/20 and 2024/25, with an exceptional year in 2022/23. It reached a level over $8 billion in 2020/21 and declined slightly in 2021/22. ODA in 2022/23 was at a record high of $12.3 billion, largely as a result of substantial loans to Ukraine and in-donor support for Ukrainian refugees in Canada. (**Chart 4, Chart 5, and Annex Two, Table Two**) In 2023/24, ODA declined by 18% to $10.0 billion, and then declined by another 3% in 2024/25 to $9.7 billion.[8]

To fully understand these trends, however, the components of what can be included in ODA must be disaggregated. In this regard, as noted earlier (**Box One**) the measure of **Real ODA** is an important measure of **Canadian aid resources that are available to developing countries to program**. Real ODA is defined as

Actual Total ODA,
Less In-Donor Refugee Costs in provider countries,
Less Imputed Student Costs in provider countries, and
Less debt cancellation.

While supporting refugees is a human rights obligation for Canada, these expenditures do not belong in ODA whose primary purpose is measuring provider efforts to reduce poverty and inequalities in developing countries. Canada no longer included imputed university/college cost for students studying in Canada as of 2020/21. Debt cancellation is urgently needed for debt distressed poor countries, but these cancellations are covered by government reserves and should not be considered new Canadian efforts in resources for its ODA.[9]

Chart 4 sets out **Real Canadian ODA** since 2015/16. Canada's Real ODA also increased by 11% between 2015/16 and 2019/20; but this increase represented an average of less than 3% per year. Between 2019/20 and 2020/21, however, Real ODA increased by a remarkable 46%. But at $7.3 billion in 2024/25, Real ODA has leveled off, actually declining by 4% over the 2020/21 level of $7.6 billion.

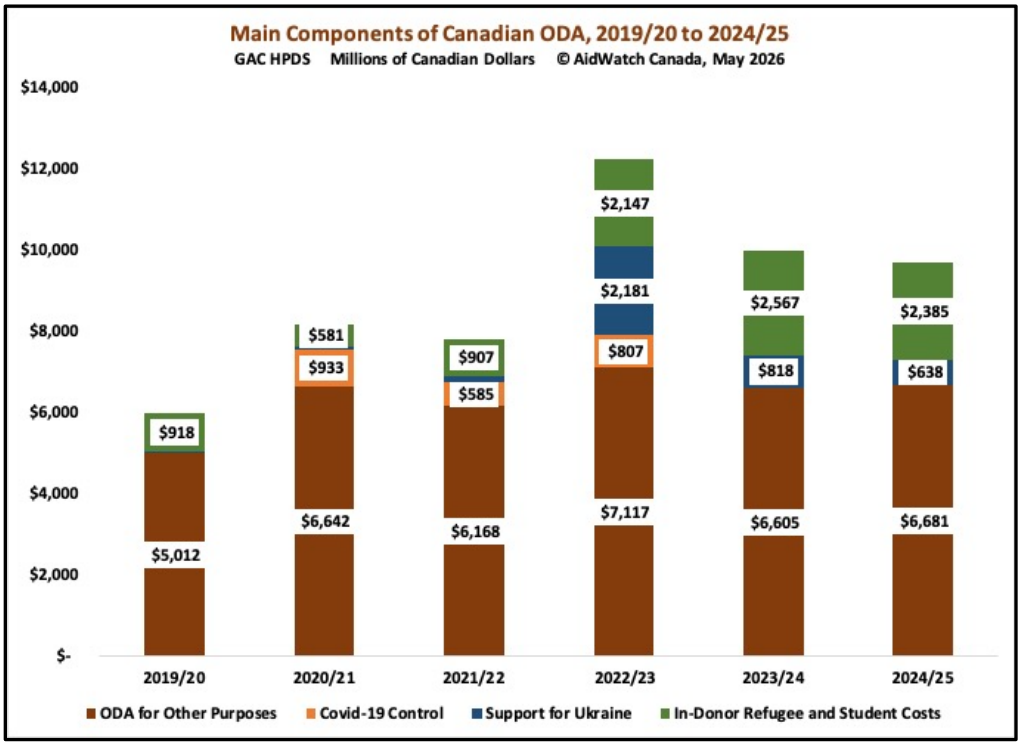
Several special initiatives (FinDev Canada, Micro-Nutrient Imitative, Africa Development Bank replenishment, etc.) accounted for an increase of $2,142 million in 2020/21, not all of which were related to the COVID-19 pandemic, which accounted for only 44% of the increase. Increased disbursements for climate finance, increased humanitarian assistance, and ten major new initiatives make up the balance of these increases.

Increased allocations for COVID-19 Control and in support of Ukraine since 2022 have accounted for most of the increases in ODA since 2020/21. (**Chart 5**)

[8] Disbursement details for 2025/26 will be available in March 2027.

[9] In 2018, the OECD DAC adopted the grant equivalency methodology for including loans in ODA. This methodology including a risk premium to account for default of loans. But in 2022 the DAC providers agreed to still include debt cancelation of ODA loans.

Chart 5: Key Components of Aid Increases, Post 2019/20



Ukraine was responsible for the major increases in ODA in 2022/23 and to a lesser degree in 2023/24 and 2024/25. Total ODA for Ukraine over these three years was 15% of Real ODA. According to the Government, total Canadian assistance for Ukraine since 2022 has been $19.7 billion, but only $3.6 billion can be included as ODA under the DAC rules for inclusion in ODA.[10]

These totals for Ukraine do not include very substantial support for Ukrainian refugees in Canada since 2022/23, which cannot be disaggregated from overall Canadian in-donor support for refugees. Total in-donor refugee costs were $2,147 million in 2022/23, an increase of 137% from $907 million in 2021/22.

[10] Canada's support for Ukraine is unprecedented. Since the beginning of 2022, Canada has committed $19.7 billion in multifaceted support to Ukraine. This includes:

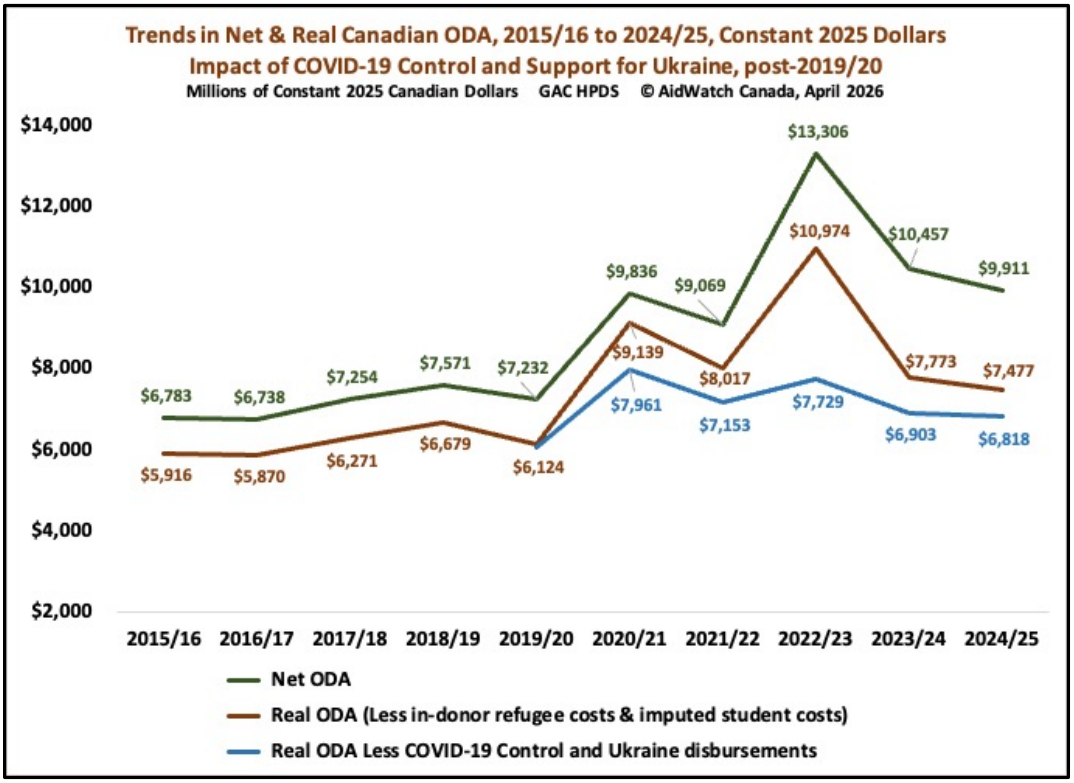
- Over $12.4 billion in direct financial assistance, the highest in the G7 on a per capita basis.
- $4.5 billion in military assistance, such as M777 howitzers, Leopard 2 main battle tanks, armoured combat support vehicles, hundreds of thousands of rounds of ammunition, high-resolution drone cameras, thermal clothing, body armour, fuel, and more.
- Nearly $585 million in development assistance, including support to Ukraine's energy system.
- $372.2 million in humanitarian assistance, including support for emergency health interventions, protection services, and essentials such as shelter, water, sanitation, and food. Programming also addresses child protection, mental health support, and prevention and response to sexual and gender-based violence.
- Nearly $225 million in security and stabilization assistance. See Quick Fact in https://www.pm.gc.ca/en/news/news-releases/2025/02/24/just-and-lasting-peace-ukraine. See also https://www.international.gc.ca/world-monde/issues_development-enjeux_developpement/response_conflict-reponse_conflits/crisis-crises/ukraine-dev.aspx?lang=eng.

In 2023/24, in-donor refugee support increased again by 20% to $2,567 million, and dropped slightly to $2,385 in 2024/25. In that year, in-donor refugee costs were 25% of ODA – a quarter of Canada's reported ODA was spent in Canada for refugees.

According to DAC preliminary figures for ODA for 2025, among the DAC providers outside Eastern European providers, Canada allocates the largest share of its ODA (37%) to Ukraine. The next largest providers for Ukraine were Norway at 21% of its 2025 ODA, the United States at 3% and Germany also at 3%. The European Union has become the largest multilateral provider, allocating 65% of its 2025 ODA to that country, up from 54% in 2024.[11] European nations rely on the European Union for most of their support for Ukraine, explaining why Canada is the largest bilateral provider to Ukraine.

Discounting additional support for COVID-19 recovery and for Ukraine since 2020/21 (i.e. focusing on aid resources available to developing country partners for other purposes), and **looking at the value of this ODA in 2025 dollar** (discounting inflation), Real Canadian ODA for other purposes increased by only 3.5% from 2015/16 to 2019/20. Following 2019/20, this aid increased in 2020/21, but has fallen since then. Aid for other purposes in 2024/25, at $6.8 billion (2025 dollars), is 14% lower than it was in 2020/21. **(Chart 6)**

Chart 6: Trends in ODA, 2015/16 to 2024/25, Constant 2025 Dollars



[11] OECD DAC, Preliminary Development Assistance Levels in 2025, Detailed Summary Note, April 9, 2026, accessed at https://one.oecd.org/document/DCD(2026)8/en/pdf.

2.2 Projections of ODA to 2029/30: Major cuts in GAC resources to allocate

While the cuts announced in *Budget 2025* are estimated at around 16% of total Canadian ODA, they will result in major reductions to Global Affairs Canada's resources for development purposes beyond support for Ukraine. Over the four years of cuts to aid, GAC resources for these purposes could decline by between 25% and 30% by 2029/30, compared to the level in 2025/26.

As noted in **Section 1.1**, the Carney Government announced a cumulative cut of $2.7 billion in the International Assistance Envelope up to 2029/30. These cuts are relative to the International Assistance Envelope of 2025/26, which is unknown. **Table One** makes some assumptions about the level of the IAE in 2025/26, based on what is known about the budgetary IAE for 2024/25. It sets out two scenarios, taking the 2024/25 IAE as the reference point, the first is no change in 2025/26, and the second is a 5% decline in the Budgetary IAE for that year.

In estimating the impact on Global Affairs' aid budget, the Government has announced that it will protect humanitarian assistance in implementing the cuts going forward. For purposes of these two scenarios in **Table One**, this level is assumed at the annual amount in 2024/25, averaged over the four years of cuts. Similarly, it is assumed that the Government will continue to provide substantial support for Ukraine from the IAE. GAC will also likely continue to provide Canada's share of core support for UN and other Multilateral Organizations.

(**Table One**, Row 5 and 6) takes the following into account (applied equally to the 4 years of cuts):

- Humanitarian assistance: $960 million (2024/25 level);
- Ukraine: $640 million (2024/25 level); and
- GAC Core support for UN and other Multilateral Organizations: $1,140 million (2024/25 level).
- **Estimate of total protected and expected fixed areas for GAC: $2,740 million**

Table One: Projections of the Budgetary IAE and ODA to 2029/30

Millions of Cdn Dollars	**2024/25***	**2025/26**	**2026/27**	**2027/28**	**2028/29**	**2029/30**
Scen 1. No IAE Decline in 2025/26	$7,890	$7,890	$7,420	$7,300	$7,030	$7,030
Scen 2. A 5% IAE Decline in 2025/26	$7,890	$7,495	$7,025	$6,905	$6,635	$6,635
3. ODA in IAE, Scen. 1.	$6,910	$7,200	$6,730	$6,610	$6,340	$6,340
4. ODA in IAE, Scen. 2	$6,910	$6,805	$6,335	$6,215	$5,945	$5,945
Potential GAC Budget for Development Purposes Beyond Ukraine and other Fixed Expenditures **						
5. Scen. 1. GAC ODA, less $4,010M	$2,900	$3,190	$2,720	$2,600	$2,330	$2,330
6. Scen. 2. GAC ODA, less $4,010M	$2,900	$2,795	$3,325	$2,205	$1,935	$1,935

* 2024/25 is Actuals for that year; 2025/26 ODA in IAE is higher due to assumption about non-ODA items in the IAE (average of the previous four years, which is lower than Actual for 2024/25.)

** GAC ODA budget is ODA in IAE less ODA in IAE for other Departments ($1,270 million in 2024/25).

The scenarios suggest that the overall four-year cut to ODA in the IAE will likely range from 11% (Scenario 1) to 16% (Scenario 2). But when protected areas and expected obligations are taken into account, the

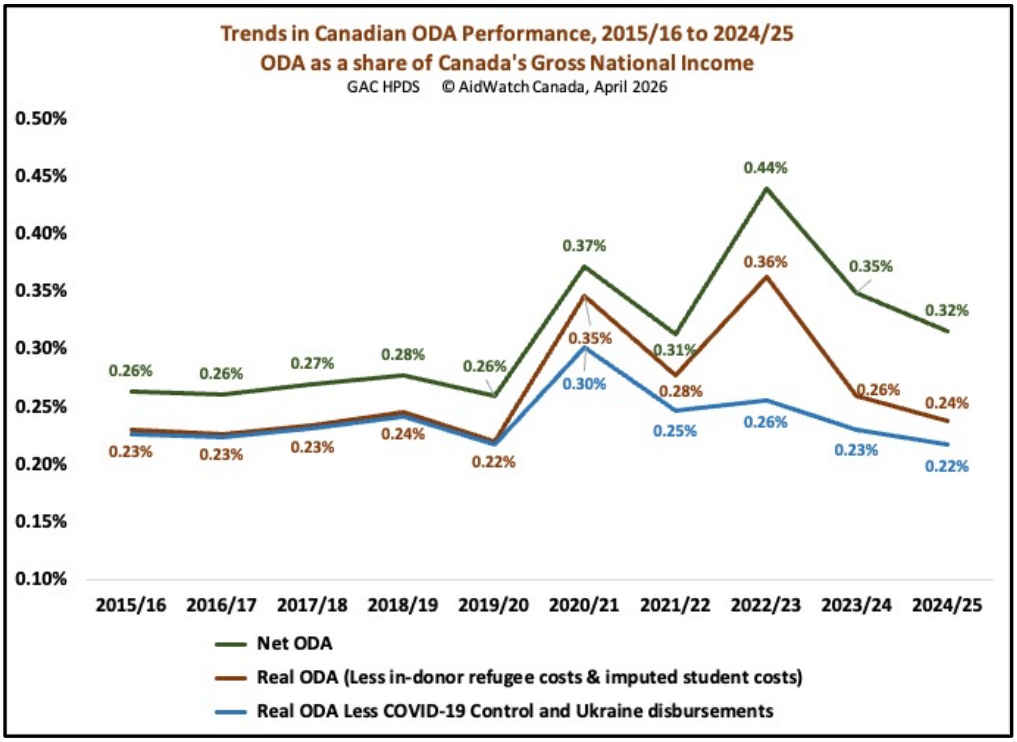
decline in GAC resources for development purposes beyond Ukraine could be in the range of 25% to 30% by 2029/30, compared to the level in 2025/26. The actual amount available falls below $2 billion in the worst scenario in **Table One**. From these amounts, GAC will be disbursing a shrinking amount for activities related to the Core Poverty Accountability Measure (CPAM). (See **Briefing Note Three**) The actual resources available for new commitments, at least in 2026/27 and perhaps 2027/28, are also affected by required disbursements for commitments from previous years when ODA levels were higher.

2.3 Canadian ODA performance is declining below pre-pandemic levels, far off the UN target of 0.7% of GNI

Despite increasing ODA since 2015/16, Canada's aid generosity has not kept pace with growth in its overall wealth (Gross National Income), resulting in declining performance for Canadian ODA against the UN's 0.7% target for ODA to GNI. Canada's aid performance in 2024/25 was 0.24% of GNI for Real ODA (less in-donor refugee costs) and 0.22% (discounting support for Ukraine, for accurate comparison to pre-2020/21 aid).

Provider aid performance is measured by ODA's share in the provider's Gross National Income (GNI). Canada acknowledges the UN target of 0.7% for its ODA, but has never achieved this goal. Nor has any Government had any plan to do so.

Chart 7: Canadian ODA Performance (ODA to GNI Ratio), 2015/16 to 2025/26



Between 2015/16 and 2019/20, Canada's ODA performance ratio hovered between 0.26% and 0.28% of its GNI, about 40% of the UN 0.7% target. The ratio jumps to 0.37% in 2020/21 and then declines to 0.31% in 2021/22, rising again to a recent record of 0.44% in 2022/23, declining to 0.32% in 2024/25. (**Chart 7**)

But these improved post-2019/20 performance ratios are somewhat misleading. When in-donor refugee costs are factored out, the performance ratio for Real ODA in 2024/25 drops to 0.24% from 0.35%. **When COVID-19 support and special support for Ukraine in that year is also factored out, the ratio drops again to 0.22%, less than the average for the pre-2020/21 period, when these special allocations did not exist.**

Achieving the 0.7% UN target would make a marked difference for our fair share in development finance and in realizing Canada's potential for achieving the SDGs. Between 2015/16 and 2024/25, Canada contributed a total of $64.5 billion in Real ODA. If this country had achieved the 0.7% target in this period, alongside countries such as Denmark, Sweden or Norway, Canada would have allocated more than two and a half times this amount, disbursing a total of $168.5 billion towards the SDGs, making a real difference with $105 billion in additional aid.

2.4 Bilateral and Multilateral Disbursements in Canada's Net ODA

Multilateral organizations implement a large share of Canadian ODA, accounting for an average of 65% of this aid in the 2020/21 to 2024/25 period. This is due to Multi-Bi ODA, i.e. bilateral aid delivered through multilateral organizations, which averaged 56% of bilateral aid in these five years. Bilateral aid channeled through CSOs averaged 26% and through Governments only 10%.

Between 2020/21 and 2024/25, on average, Canada's multilateral disbursements made up 23% of Canada's Net ODA over these five years (27% not including in-donor refugee costs). Multilateral ODA has been relatively constant as a share in Canadian ODA, with higher multilateral disbursements in 2021/22 and 2022/23. In-donor refugee costs have averaged 17% in these five years. But these costs have been growing as a share of ODA, accounting for 25% of Canada's ODA in 2024/25. (See **Chart 8** for annual details).

Multilateral organizations play a much larger role in Canadian ODA than indicated by the Bilateral / Multilateral split. In addition to Canada's core support for multilateral organizations (based on its share of dues owing these organizations), a large portion of bilateral ODA has also been channeled through multilateral organizations in special funds created by Canada or other bilateral providers, commonly referred to as multi/bi aid. (See **Briefing Note Four** for details on multilateral channels.)

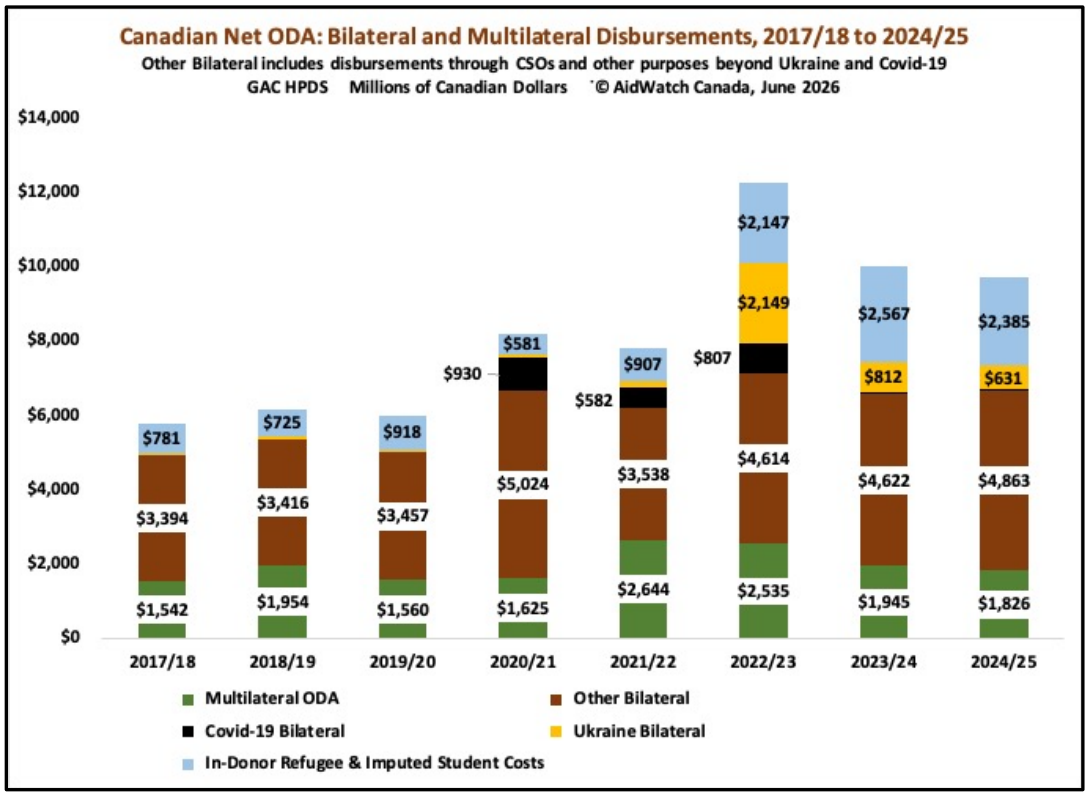
Multi/bi share of bilateral ODA has grown from an average of 44% (2017/18 to 2019/20 period) to 56% (2020/21 to 2022/23 period), and fallen back to 46% in the 2023/24 to 2024/25 period. The recent growth is due in part to the channeling of support for Covid-19 Control and for Ukraine since 2020/21. In total, multilateral organizations account for an average of 65% of Canadian ODA between 2020/21 and 2024/25, dropping to 59% in 2024/25.

Bilateral aid delivered through CSOs averaged 26% during five years since 2020/21, but bilateral aid channeled through governments (including through GAC directly) averaged only 10%.

A better balance between bilateral and multilateral channels increases the effectiveness and strategic value of Canadian aid Bilateral channels allow Canada to direct its aid to thematic and geographic

priorities, while enabling more direct engagement with local civil society and government counterparts. They also provides greater transparency for aid transactions and a clearer basis for aligning with the ODA Accountability Act. Multilateral channels on the other hand offer the potential to pool resources for greater scale and impact, are less vulnerable to redirection to provider commercial and foreign policy interests, and can ensure greater coordination, particularly in fragile and conflict affected contexts. A better balance between these channels would allow Canada to take advantage of these various strengths while enhancing its visibility, dialogue and influences as a middle level power in its relationships with developing country partners.

Chart 8: Bilateral and Multilateral Disbursements in Net Canadian ODA



2.5 Canadian ODA as a share of federal revenue and program expenditures has been relatively constant

With the exception of special allocations in recent years for Covid-19 and Ukraine support, the share of Canadian ODA in government revenue and program expenditures has remained relatively constant.

ODA disbursements represent 1.8% of total federal revenues, on average, since 2019/20 with very little variations between years. ODA has been 3.7% of personal tax revenue alone over these six years and only 1.6% of program expenditures. Excluding support for Covid-19 and Ukraine in recent years, these shares have been slightly less. (**Annex Two, Table Three**)

2.6 What federal departments are implementing Canadian ODA?

Global Affairs Canada has implemented the major portion of Canadian ODA. Since 2020/21, its share of Real Canadian ODA has averaged 75%, down from its average for the 2015/16 to 2019/20 period. The Department of Finance managed 17% of ODA, primarily flows through the World Bank and IMF special funds. Of this 17%, 7% were for loans for Ukraine in the period 2022/23 to 2024/25. FinDev Canada's share has been growing, with its capitalization in 2023/24 and 2024/25 accounting for 9% and 5% of ODA, respectively. (See the Chart in **Annex Three**)

2.7 Climate finance in Canada's ODA

Climate finance is taking up an increasing share of bilateral ODA disbursements, particularly when discounting recent large investments in COVID-19 and Ukraine to allow for comparisons with earlier years. The two-year average for 2023/24 and 2024/25 is 19.5% of bilateral ODA, with support for climate mitigation accounting for 15%. While the new pledge (2026/27 to 2030/31) represents an increase ($5.9 billion), its allocation, with close to 50% directed to FinDev, may represent a major set-back for the most vulnerable populations and countries, with a likely reduced focus on adaptation.

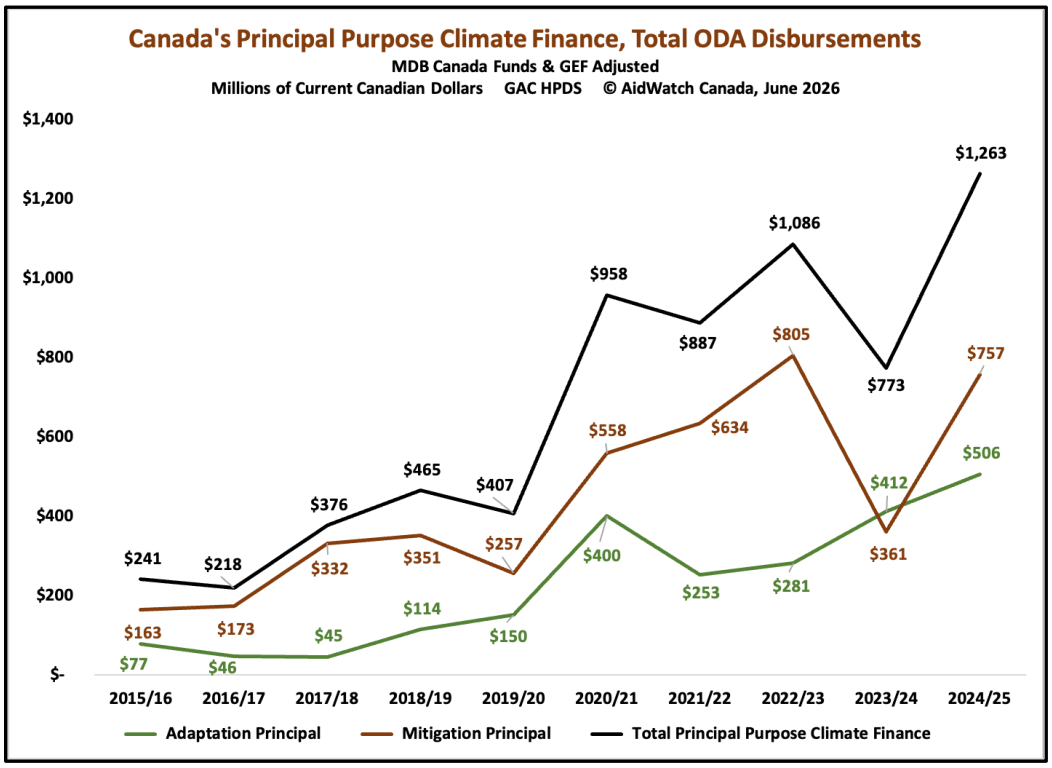
In 2015, Canada committed $2.65 billion in support for principal purpose climate finance (adaptation and mitigation) and in 2020 the Government doubled this commitment to $5.3 billion from 2021/22 to 2025/26. In April 2026, the Government announced $5.9 billion in a climate finance pledge covering the five years 2026/25 to 2030/31. These pledges are reflected in Canada's ODA, which includes principal purpose climate finance, mainly coming from its bilateral allocations. (**Chart 9**)

Since 2019/20 Canada's climate finance has expanded dramatically from $407 million in annual disbursements to $1,263 million in 2024/25. Over these years, 63% of the disbursements have been directed to mitigation actions. While reducing greenhouse gasses (mitigation) is essential to tackling climate change, developing countries, particularly those most vulnerable to climate change impacts, need support in adaptation and loss and damage. The latter has made up a much smaller share in Canada's climate finance.[12]

Providers pledged at the Copenhagen Conference of the Parties for the UN Framework Convention on Climate Change (UNFCCC) in 2009 that climate finance would be additional to existing ODA for other purposes. Developing countries and CSOs have insisted that climate finance be additional to ODA, but unfortunately the parties to the UNFCCC have never agreed on the definition of additionality. Each provider has its own definition and Canada considers any climate finance above its climate disbursements in 2009 to be additional, with no references to ODA levels at that time.

[12] For a more in-depth and detailed analysis of Canada's climate finance, see the author's analysis found in various papers at https://aidwatchcanada.ca/canadian-climate-finance/.

Chart 9: Canada's Principal Purpose Climate Finance



Under OECD DAC rules, climate finance is eligible to be included as ODA if it is directed to ODA-eligible countries, is concessional and is advancing the economic and social development of these countries. Additionality is an important principle when applied to climate finance, given the historical responsibility for climate change arising from the industrial transformation of the global north since the nineteenth century. Nevertheless, in an increasingly climate challenged world, it may be also important to separate the different pillars of climate finance as they relate to ODA. Some have argued that mitigation is a global public good in which everyone benefits from reduced greenhouse gasses, not just developing countries, while adaptation and loss and damage are directed to affected populations in these countries and is closely related to achieving their development goals. In this context, there could be a rationale for including the latter in ODA, while considering mitigation finance as additional to and outside the criteria for ODA.[13]

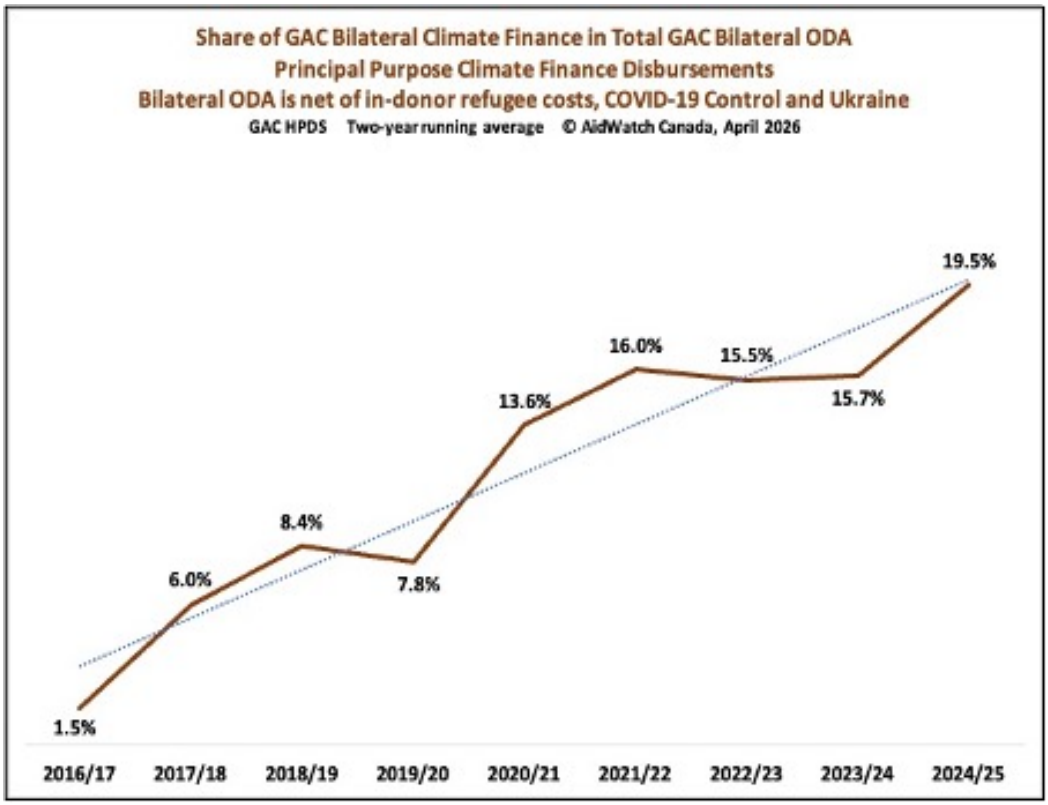
Given the growth of climate finance in Canada's ODA, it is increasingly important to highlight the impact of increasing climate finance in support of mitigation, adaptation and loss and damage and its impact on Canadian ODA for other purposes.

[13] See Charles Kenny, "Official Development Assistance, Global Public Goods, and Implications for Climate Finance," Center for Global Development Policy Paper 188, October 2020, accessed at https://www.cgdev.org/publication/official-development-assistance-global-public-goods-and-implications-climate-finance and Ole Jacob Sending, et al., "Investing in a Common Future," An independent expert group report, Norwegian Ministry of Foreign Affairs, May 2023, accessed at https://www.regjeringen.no/en/documents/investing-in-a-common-future/id2977341/?ch=1

The share of principal purpose climate finance (i.e. Canada's five-year climate pledges) in Canada's bilateral aid has grown from 5% on average for the period 2015/16 to 2019/20 to close to 20% by 2024/25 (two-year averages). (**Chart 10**)

The share of mitigation finance alone, in bilateral disbursements grew from 10% in 2020/21 to 15% in 2024/25 (two-year average). As suggested above, mitigation is a global public good benefiting the planet in reducing greenhouse gases, not specifically developing countries. These shares for mitigation are expected to grow as more of the new $5.9 billion pledge is disbursed through FinDev Canada's blended finance mechanisms with the private sector (see below).

Chart 10: Bilateral Principal Purpose Climate Finance as a Share of GAC Bilateral ODA



Note: GAC Bilateral ODA is net of in-donor refugee costs, and after 2020/21 net of support for COVID-19 Control and support for Ukraine, to allow comparisons with earlier years. **Source:** GAC Historical Projects Dataset.

The Government launched its new five-year climate pledge in the 2026 Spring Economic Update with only a bare minimum of information for the pledge.[14] While the total pledge of $5.9 billion exceeds the previous pledge of $5.3 billion, the former bears little resemblance to the $5.3 billion pledge. The latter was fully implemented by Global Affairs and Environment and Climate Change Canada (ECCC). Only $3.2 billion of the new pledge is implemented by Global Affairs and ECCC, with $2.7 billion allocated to FinDev

[14] See pages 77 and 86 in https://budget.canada.ca/update-miseajour/2026/report-rapport/pdf/update-miseajour2026-eng.pdf. At the time of writing there is no policy framework to guide the implementation of the pledge, although FinDev Canada has a generic policy for its support for climate finance.

Canada, Canada's Development Finance Institution, which focuses exclusively on private sector initiatives (and falls outside the terms and conditions of the ODA Accountability Act). Very preliminary analysis suggests that the structure of this new pledge is a major set-back for the most vulnerable populations and countries, with a likely reduced focus on adaptation. It is expected that more than three-quarters of this pledge will be delivered as loans, given FinDev's common modalities (loans, equity and guarantees).[15]

3. How does Canada's aid performance compare with other DAC providers?

While Canada's total ODA volume ranked 6th among its DAC peers in 2025, its generosity, relative to the size of its economy, has fallen significantly. Canada ranked 17th among DAC donors in 2025 in terms of Real ODA as a share of GNI, its lowest ranking since 2015. In addition, in-donor refugee costs comprised 24% of its total ODA in 2025, the third highest share among DAC providers on this measure. Among DAC members, Canada ranked first in both total volume of aid for Ukraine in 2025 (US$3.6 billion) and in its share of Canadian bilateral aid (42.1%), outside of several Balkan country providers.

3.1 Ranking Canada's overall performance

Based on the OECD DAC's comparative aid data, the ranking of Canada's performance among DAC members has been declining after 2023. In 2025, Canada ranked a respectable 6th among DAC peers in its total aid volume. But as a reflection of its generosity, relative to the size of its economy, this country ranked 16th and 17th in 2024 and 2025 respectively, as measured by the share of its Real ODA to its Gross National Income (GNI). This 2025 performance ranking is the lowest in the eleven years since 2015. (**Table Three**) Canada has the 7th largest economy among the DAC providers in 2024 and 2025, measured in terms of the size of its GNI. (**Table Four**)

Table Three: Ranking Canada's Real ODA Performance (ODA to GNI), 30 DAC Providers

2010	2015	2016	2017	2018	2019	2020	2021	2022	2023	2024	2025
15th	14th	16th	15th	14th	15th	15th	12th	11th	13th	16th	17th

Table Four: Ranking Canada's Total GNI, 30 DAC Providers

2010	2015	2016	2017	2018	2019	2020	2021	2022	2023	2024	2025
7th	7th	7th	7th	6th	6th	6th	6th	6th	6th	7th	7th

Per capita ODA is another measure of Canada's generosity as an aid provider. **Table Five** provides a snapshot of Canada's relative performance for several select years.

[15] Brian Tomlinson, "Less than Meets the Eye: Canada's new climate pledge and what it might mean for vulnerable countries, Some preliminary observations," AidWatch Canada, May 2026, accessed at http://aidwatchcanada.ca/wp-content/uploads/2026/05/Less-Than-Meets-the-Eye.pdf

Table Five: Ranking Canada's Real ODA per Capita (Constant 2024 US Dollars)

2019	2021	2023	2025
1. Norway ($862)	1. Norway ($775)	1. Norway ($904)	1. Norway ($870)
2. Sweden ($518)	2. Sweden ($525)	2. Sweden ($526)	2. Denmark ($509)
3. Denmark ($481)	4. Denmark ($447)	3. Denmark ($472)	3. Sweden ($505)
4. Switzerland ($392)	4. Switzerland ($442)	4. Switzerland ($434)	4. Switzerland ($344)
5. United Kingdom ($345)	5. Germany ($367)	5. Netherlands ($360)	5. Netherlands ($320)
13. Canada ($133)	12. Canada ($157)	14. Canada ($157)	13. Canada ($132)
DAC Average - $148	DAC Average - $161	DAC Average - $174	DAC Average - $120
Canada in G7 – 4th	Canada in G7 – 4th	Canada in G7 – 5th	Canada in G7 – 4th

Source: DAC CRS for Net Real ODA (discounting in-donor refugee costs, imputed student costs and debt cancellation) and for Population data. 2025 is based on estimates for in-donor refugee costs, imputed student costs and debt cancellation based on 2024 data. Data does not include Luxembourg.

Provider country per capita ODA dropped significantly for most providers in 2025. Given these declines, Canada is 13th among 32 providers in 2025, up slightly from 14th in 2023. Its per capita Real ODA at US$132 per Canadian in 2025 is higher than the DAC average (US$120) for that year, but well below the top five per capita providers. Among the G7 countries, Canada's ranking has remained more or less the same, moving from 5th in 2024 to 4th in 2025 among the 7 countries, largely due to its massive support for Ukraine.

The top five performing countries in 2025 (Norway, Denmark, Sweden, Switzerland and Netherlands) provided an average of US$450 per person in these countries, more than 3 times Canada's per capita ODA at US$132.

3.2 Ranking In-Donor Refugee Costs

According to the OECD DAC, in-donor refugee costs were 23.7% of Canadian ODA in 2025, unchanged as a share from 2024. Only Ireland (28.5%) and Latvia (24.1%) had a higher share in that year. Many providers have been reducing their in-donor refugee costs.

3.3 Ranking provider support for Ukraine

Canada is a leading provider of international assistance to Ukraine. (See **Briefing Note Two**) In 2025, 42.1% of Canada's bilateral ODA went to Ukraine, the highest share among DAC providers. At US$3,615 million, Canada also had the highest level of support among DAC members, far exceeding Norway (US$1,103 million), the United States (US$873 million) and Germany (US$850 million). These four providers accounted for 53% of ODA for Ukraine. In addition, the European Union provided US$34,559 million in assistance to Ukraine in 2025, equivalent to 65.5% of its multilateral ODA in that year.[16]

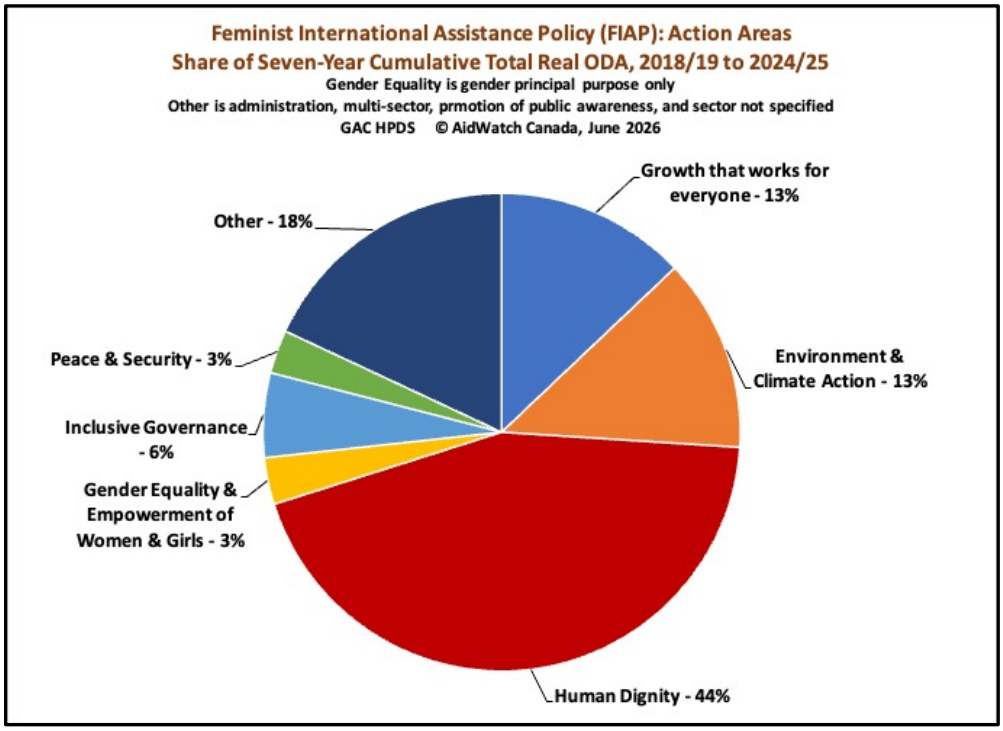
[16] See OECD DAC, "ODA in 2025 – preliminary data, Detailed summary note," April 9, 2026, accessible at https://one.oecd.org/document/DCD(2026)8/en/pdf. Note that the DAC ODA data is reported on a calendar year

4. Canada's Feminist International Assistance Policy: Allocations of ODA to FIAP Action Areas

Implementation of the Government's Feminist International Assistance Policy (FIAP) has resulted in a major focus on gender equality and women's empowerment in Canada's ODA. Almost half of these disbursements were directed to the Action Area, Human Dignity, which includes education, health and sexual reproductive health and rights, humanitarian assistance and social services/food security. Under the Carney Government, the central position of the FIAP in shaping aid allocations has likely receded.

In 2017 the Government's Feminist International Assistance Policy (FIAP) committed to putting the empowerment of women and girls at the center of Canada's contributions to global efforts to eradicate poverty and address inequalities. The Policy set out five Action Areas, with a sixth, gender equality and the empowerment of women and girls a core Action Area, which is to be integrated across all areas.[17] (See **Chart 11** for the six Action Areas.)

Chart 11: FIAP Action Area Disbursements, 2018/19 to 2024/25, Cumulative



Source: GAC HPDS

basis and will therefore differ from Canadian ODA data, which is reported on a fiscal year basis in Canada and in this Briefing Note.

[17] See https://www.international.gc.ca/world-monde/assets/pdfs/iap2-eng.pdf?_ga=2.130978443.565086197.1681256210-396436767.1657375373

The FIAP is accompanied by action area policies and indicators for its implementation, but in general there are no specific financial targets for each Area.[18] The FIAP did commit to dedicating $150 million over five years in support of local women's organizations and movements and to dedicating 15% of bilateral international assistance to advancing gender equality (principal purpose). The first was achieved, but not the second. (See **Briefing Note Two** for more analysis of these gender commitments.) While the Carney Government remains committed to gender equality and women's empowerment in its ODA, the prominent position of FIAP in shaping aid allocations has likely receded.[19]

GAC does track disbursements for the six Action Areas. **Chart 11** indicates the relative share of each Action Area in support of FIAP, averaged over the seven years, 2018/17 to 2024/25. (See **Annex Five** for a detailed table of these disbursements.) Some highlights include:

- Over these six years (cumulatively), the Government allocated almost half of its disbursements to Human Dignity (44%), with Education at 6%, Health and Sexual and Reproductive Health and Rights at 22%, Humanitarian Assistance at 14%, and Social Services / Food Security at 3%.
- Gender equality and the empowerment of women and girls represents only 3% of total disbursements. But these disbursements -- $1,629 million over the seven years – are exclusively related to the gender sector codes only.[20] (excluding projects where gender equality has been mainstreamed, but is not the main objective).

5. Canada's Profile for Total Official Support for Sustainable Development (TOSSD)

In 2024, Canada provided 60% of its TOSSD Gross Disbursements in support of nine SDGs closely related to Agenda 2030's goal of leaving no one behind (LNOB), excluding loans to Ukraine and support for refugees in Canada.

Total Official Support for Sustainable Development (TOSSD) is a new statistical metric developed since 2017. This new metric is a comprehensive measure of official financial resources, which are dedicated to achieving Agenda 2030 and its seventeen Sustainable Development Goals (SDGs) in developing countries.[21] Different from ODA, TOSSD captures both concessional and non-concessional official resource flows from Canada to partner countries. Also different from ODA, it measures both cross-border

[18] See https://www.international.gc.ca/world-monde/issues_development-enjeux_developpement/priorities-priorites/fiap_action_areas-paif_champs_action.aspx?lang=eng

[19] In November 2025 Prime Minister Carney stated that Canada would no longer brand its foreign policy as "feminist" and the 2026/27 GAC Departmental Plan no longer centers these plans on the FIAP. See Taylor Robinson MacDonald, "Canada Sheds Canada's Feminist Foreign Policy but Little has Changed," Open Canada, March 10, 2026, accessed at https://opencanada.org/carney-shelves-canadas-feminist-foreign-policy-but-little-has-changed/ and Christoph Zürcher, "The FIAP is Gone. What Comes Next?," Center for International Policy Studies, April 29, 2026, access at https://www.cips-cepi.ca/2026/04/29/the-fiap-is-gone-what-comes-next/.

[20] The sectors included are the following: Data and evidence for gender equality, Ending violence against women and girls; Public sector capacity for gender equality; Women's equality organisations and institutions; Women's rights organizations and movements.

[21] See an overview, latest data analysis at https://www.tossd.org/ and the data at https://tossd.online/.

flows received by developing countries (Pillar One) and International Public Goods (IPGs) of benefit to developing countries (Pillar Two).[22] (For a detail explanation, see **Annex One**).

Canada has been reporting data to the TOSSD Secretariat since 2019, although the coverage of eligible flows has been increasing each year.[23] Canada is a strong supporter of TOSSD with total TOSSD net disbursements at US$7.6 billion in 2024, with US$5.0 billion in cross-border flows (Pillar One) and US$2.6 billion in support of International Public Goods (Pillar Two). Of these net disbursements, US$3.2 billion were non-concessionary flows, of which US$1.8 billion were loans at market rates for Ukraine and the balance support for various financing mechanisms through the IMF.

TOSSD data includes eligible data already reported to the DAC's Creditor Reporting System. About 13% of Canada's TOSSD activities in 2024 were uniquely reported to TOSSD (i.e. not previously reported to the DAC as ODA or Other Official Flows - OOF).

TOSSD allows for a measure of the provider's support for each of the 17 Sustainable Development Goals. SDGs were clearly identified in Canada's TOSSD reporting. See **Chart 12**, which excludes loans for Ukraine (under Goal 1) and support for refugees in Canada (under Goal 10).[24] The latter together make up 44% of all disbursements for activities reported by Canada to TOSSD in 2024.

The top six SDGs for Canada with the highest level of support (excluding Ukraine loans and refugees in Canada) were

Goal 1 – End Poverty: 28% of Gross Disbursements
Goal 5 – Gender Equality: 19% of Gross Disbursements
Goal 17 – Implementing the Goals: 11% of Gross Disbursements
Goal 16 – Justice and Peace: 8% of Gross Disbursements
Goal 8 – Decent Work and Growth: 6% of Gross Disbursements, and
Goal 13 – Climate: 5% of Gross Disbursements. (**Chart 12)**

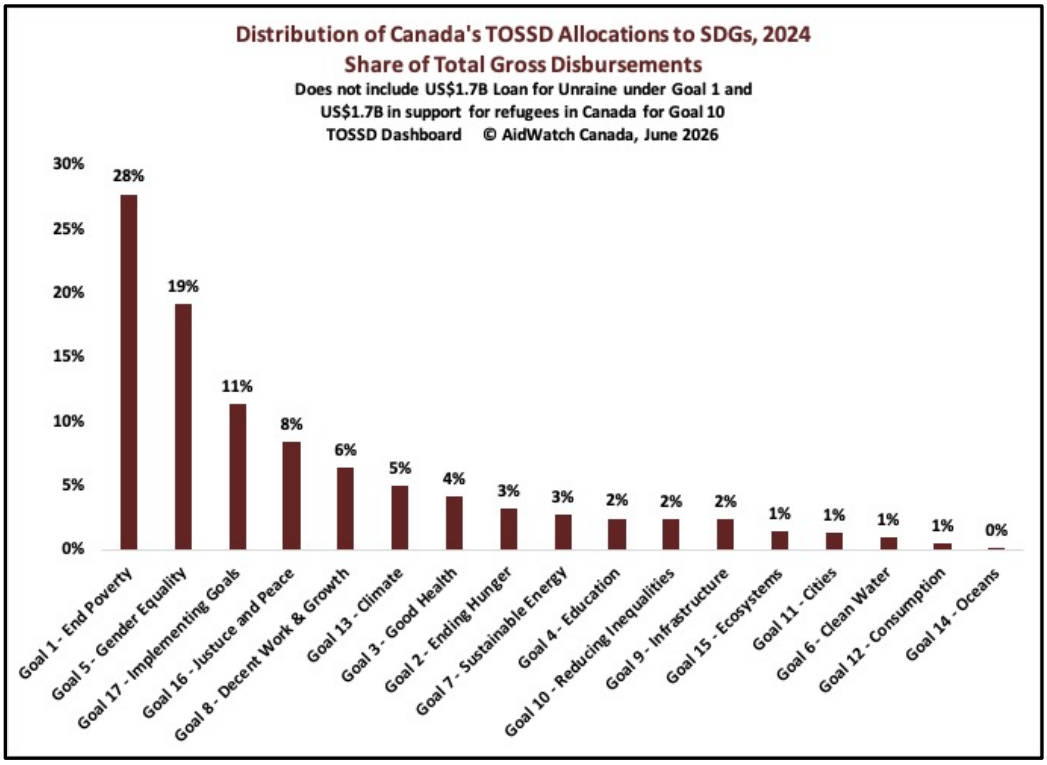
These six Goals represented 77% of Canada's total allocations to SDGs in 2024.

[22] TOSSD measures only flows received by partner countries in Pillar One (recipient perspective). ODA measure total provider effort (provider perspective). ODA includes all eligible flows from Canada to multilateral organizations. TOSSD includes only those flows from multilateral organizations received by a partner country in a given year. For an analysis of TOSSD, see Brian Tomlinson, "A Summary of TOSSD Data, Challenges and Issues for the International Forum on TOSSD," March 2024, accessed at http://aidwatchcanada.ca/wp-content/uploads/2024/03/Briefing-Notes-Summary-Paper-March-2024.pdf and Brian Tomlinson, "Trends in Official Support for Sustainable Development: Trends in TOSSD Provider Profiles, 2019 to 2021, Briefing Note Four, accessed at http://aidwatchcanada.ca/wp-content/uploads/2024/03/Final-Briefing-Note-4-March-2024-Provider-Profiles-copy.pdf.

[23] The narrative introduction to the annual *Statistical Report on International Assistance* devotes a page to relevant data for Canada as measured by the TOSSD metric. For 2024/25, see GAC, *Statistical Report on International Assistance, 2024/25,* page 8, accessed at https://international.canada.ca/international-canada/assets/pdfs/international-assistance-report-stat-rapport-aide-internationale/2024-2025-en.pdf.

[24] Where multiple SDGs have been identified for an activity, disbursements were allocated equally among these SDGs.

Chart 12: Canada's TOSSD Allocations to SDGs, 2024
(Excluding loans to Ukraine and support for refugees in Canada)



Source: TOSSD Dataset, 2024

Among the 17 SDGs, AidWatch Canada's analysis identifies nine Goals that are closely related to Agenda 2030's focus on leaving no one behind (LNOB).[25] In 2024, Canada provided 60% of its TOSSD Gross Disbursements in support of these nine SDGs, excluding loans to Ukraine and support for refugees in Canada.

TOSSD is an important additional metric to ODA, providing an increased level of transparency for activities in support of Agenda 2030 that may not be fully captured by ODA in the DAC Creditor Reporting System.

[25] These SDGs are Ending Poverty (Goal 1), Ending Hunger (Goal 2), Good Health and Well Being (Goal 3), Quality Education (Goal 4), Gender Equality (Goal 5), Clean Water and Sanitation (Goal 6), Reducing Inequalities (Goal 10), Peace, Justice and Strong Institutions (Goal 16), Implement development-oriented policies that support productive activities (Goal 8, Target 8.3), Achieve full and productive employment and decent work for all women and men (Goal 8, Target 8.5),Reduce the proportion of youth not in employment (Goal 8, Target 8.6), Take effective measures to eradicate forced labour, end modern slavery and human trafficking (Goal 8, Target 8.7), and Protect labour rights (Goal 8, Target 8.8).

Annex One
Situating Canadian ODA:
The International Assistance Envelope, the ODA Accountability Act & TOSSD

What is the International Assistance Envelope?

The Government of Canada budgets its official "international assistance," including Official Development Assistance (ODA), through the **International Assistance Envelope (IAE)**, which "is a dedicated, whole-of-government pool of resources for international assistance."[26] The Envelope also includes international assistance budgets that are not eligible to be included as ODA such as some modalities of security expenditures. (See **Table One**) For this reason, what happens in each annual Federal Budget for the IAE is essential for understanding timely and current trends in Canadian ODA.

Table One: The IAE and Canada's International Assistance

International Assistance Envelope $13.0 billion in 2022/23 of which $9.7 billion was ODA (75%)	**Other International Assistance** $3.0 billion in 2022/23 of which $3.0 billion was ODA (100%)
Global Affairs Canada Geographic Programs Partnerships for Development Cooperation Global Issues and Development Regional Development Banks International Security and Political Affairs (part ODA) International Business Development & Innovation Strategic Policy **Department of Finance** International Development Association (IDA – World Bank) Multilateral Debt Relief Initiative (World Bank) Asian Infrastructural Bank IMF Poverty Reduction & Growth Trust International Finance Corporation (World Bank) **International Development Research Centre** **Royal Canadian Mounted Police** **Environment & Climate Change Canada** **Canada Revenue Agency** **Natural Resources Canada**	**Global Affairs Canada** International Youth Internship Program International Scholarship Program Services received without charge by GAC **IRCC** Cost of Refugees in Canada 1st Year **Provinces** Cost of Refugees in Canada 1st Year **Provinces and Territories** **Municipalities** **Other Federal Departments** **FinDev Canada**

What is the ODA Accountability Act?

[26] Government of Canada, "Statistical Report on International Assistance, 2020/21," Annex Four, accessed at https://www.international.gc.ca/transparency-transparence/international-assistance-report-stat-rapport-aide-internationale/2020-2021.aspx?lang=eng#a3_4. It states that the IAE "funds the majority of Canada's international assistance. Most of the activities funded by the IAE qualify as Official Development Assistance and comply with the requirements of Canada's Official Development Assistance Accountability Act. Non-ODA eligible activities funded by the International Assistance Envelope include, for example, security, conflict prevention, stabilization or peacebuilding initiatives that do not meet ODA eligibility due to country eligibility or activity type."

In Canada, what can be included as ODA is governed by the 2008 **ODA Accountability Act (ODAAA)**,[27] which defines the purposes of Canadian ODA and provides an unambiguous standard that any federal minister approving finance for an ODA activity must meet: i) Contributes to poverty reduction; ii) Takes into account the perspectives of the poor; and iii) Is consistent with international human rights standards. The latter requires a human right approach to the implementation of Canadian ODA provided by federal ministries.[28] The Act mandates an annual report to Parliament intended to demonstrate how the Government has implemented the Act in its ODA for the previous fiscal year. This Report is published in March/April each year.[29]

Accounting for Canada's international assistance

The Government's annual ***Statistical Report on International Assistance*** sets out the disbursements for International Assistance that are covered by the ODAAA and those that are outside the Act. For example, the financing for FinDev Canada is mostly derived from revenue in Export Development Canada and these allocations are not covered by the Act. Nevertheless, the capitalization of FinDev Canada is reported in the *Statistical Report* as international assistance.

Canada can report these non-Act disbursements to the OECD Development Assistance Committee (DAC) as Canadian ODA if the activity is allowed under DAC rules for what is to be included as ODA. Canada is not limited by the Act in reporting to the DAC only Canadian international assistance activities covered by the Act. The Act is therefore mainly a mechanism to examine and hold the Government of Canada accountable to its aid allocations against its three standards noted above. The above-mentioned capitalization of FinDev, for example, is reported to the DAC as Canadian ODA. **In practice, the determination of the volume of Canadian ODA follows the DAC Reporting Directives for ODA.**[30]

What is the international definition of ODA?

ODA is an international statistical measure that is governed by the providers collectively at the OECD DAC. This body agrees on what can and cannot be included in this metric through its Working Party on Statistics (WP-Stat) and monthly meetings of DAC members. **The definition of ODA by the DAC** is the following:

> "Official development assistance (ODA) flows to countries and territories on the DAC List of ODA Recipients and to multilateral development institutions are: i. Provided by official agencies,

[27] The Act can be found at https://laws-lois.justice.gc.ca/eng/acts/O-2.8/FullText.html.

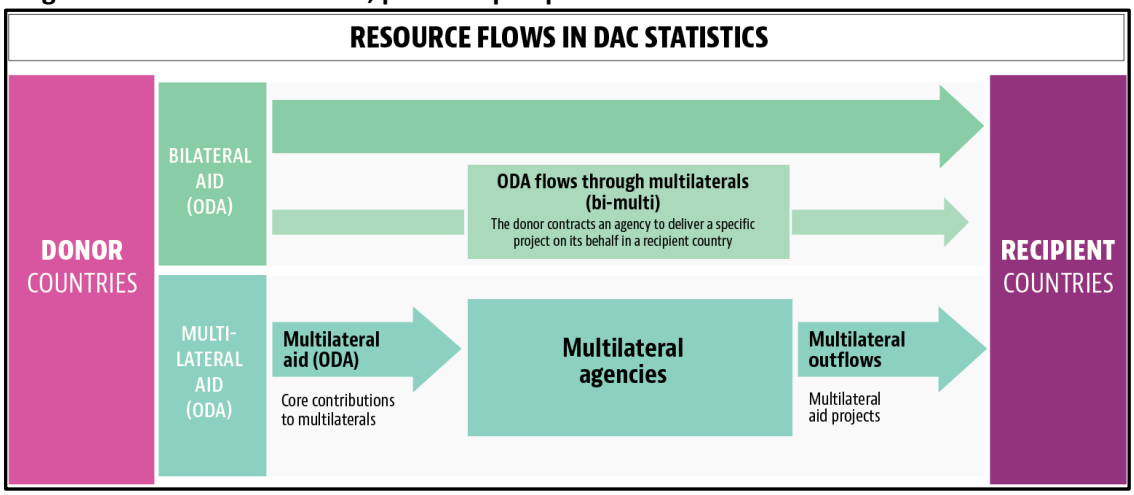
[28] For an overview of the Act and its implications for different aspects of Canadian ODA, see CCIC, A Time to Act: Implementing the ODA Accountability Act, A Canadian CSO Agenda for Aid Reform, 2010, accessible at http://aidwatchcanada.ca/wp-content/uploads/2021/06/A-Time-to-Act.pdf and Cooperation Canada, https://cooperation.ca/odaaa-guide/. For annual reports see https://www.international.gc.ca/transparency-transparence/international-assistance-report-rapport-aide-internationale/index.aspx?lang=eng.

[29] See https://www.international.gc.ca/transparency-transparence/international-assistance-report-rapport-aide-internationale/index.aspx?lang=eng for current and previous reports to Parliament.

[30] For the DAC latest Reporting Directives see https://www.oecd.org/dac/financing-sustainable-development/development-finance-standards/data-collection-and-resources-for-data-reporters.htm See also What is ODA accessed at https://www.oecd.org/dac/financing-sustainable-development/development-finance-standards/official-development-assistance

including state and local governments, or by their executive agencies; and ii. Concessional (i.e. grants and soft loans) and administered with the promotion of the economic development and welfare of developing countries as the main objective."[31]

Diagram One: DAC ODA Flows, provider perspective



Source: DAC, "Frequently asked questions: official development assistance (ODA)," accessed at https://www.oecd.org/dac/financing-sustainable-development/development-finance-data/faq.htm

ODA is a measure of DAC provider efforts (from a **provider perspective**) collating all official flows that leave the provider country for developing countries, which fall under DAC rules, are intended to be concession in nature (grant or loan). (**Diagram One**) In the provider perspective for ODA, flows from providers to multilateral organizations count as ODA once these flows leave the provider's books. But they may not be disbursed by the multilateral organization to developing country partners for several years. See the discussion on Total Official Support for Sustainable Development (TOSSD) below.

ODA as an evolving metric

ODA is also an evolving statistical measure. In 2012 the DAC agreed to **"modernize" the ODA metric** with ongoing revisions since then as to what can be included, some of which are controversial with CSOs.[32] These revisions have included clarification of the rules for inclusion of in-donor refugee costs, and for peace and security activities. A major revision has been the agreement in 2018 by the DAC to report loans in their "grant equivalency," i.e. a calculation of the share of the concessional loan below market rates that could be considered a grant.[33] The DAC also agreed that provider official financing for their

[31] See https://www.oecd.org/dac/financing-sustainable-development/development-finance-standards/official-development-assistance.htm and https://www.oecd.org/dac/financing-sustainable-development/development-finance-data/faq.htm.

[32] See https://www.oecd.org/dac/financing-sustainable-development/modernisation-dac-statistical-system.htm

[33] See civil society commentary on these changes in Eurodad and Development Initiatives, "How the DAC Rules are Changing and Why you should Care?," Presentation, October 25, 2023, accessed at https://youtu.be/slKjiO5l3mM, DAC CSO Reference Group, ODA is stretched thin beyond recognition and the DAC's credibility is at stake," November 2023, accessed at https://www.eurodad.org/oda_is_stretched_thin_beyond_recognition_and_the_dac_s_credibility_is_at_stake,

Development Finance Institutions (e.g. FinDev Canada) may be included in ODA, even through the resulting investments (loans, guarantees, equity instruments) may not be concessional in nature (a key feature of the ODA definition). CSOs have argued that these recent changes relating to loans, guarantees and equity abandon the concessionality criteria of ODA. Instead, DAC providers are to measure their "financial additionality" and their "development additionality" to determine their eligibility for ODA.[34]

For many years, DAC members have been able to include support they provide to refugees arriving in provider countries for their first year as well as the share of university infrastructure imputed to be related to students from the global south studying in the provider country. While support for refugees is a human rights obligation, CSOs have long argued that it does not belong in a metric whose goal is to measure provider efforts towards development and humanitarian assistance in developing countries. CSOs suggest that these and other technical changes to the ODA statistic, such as those noted above for their private sector instruments (PSIs), artificially inflate ODA and provider efforts. **This study therefore discounts Canada's in-donor support for refugees and profiles trends for "Real Canadian ODA" as a concessional resource available for development and humanitarian assistance in developing countries.**

What is Total Official Support for Sustainable Development?

As noted above, ODA flows are not the only official Canadian resource flow for developing countries. There are other official flows to developing countries, both concessional and non-concessional, in support of sustainable development. A new metric, **Total Official Support for Sustainable Development (TOSSD)**, has been designed to measure all of these flows.[35]

Total Official Support for Sustainable Development (TOSSD) is a new statistical metric developed since 2017 and implemented in 2020 by a TOSSD International Task Force with the support of an independent Secretariat based in the OECD DAC.[36] This new metric is a comprehensive measure of official financial

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and various commentaries at the web site, ODA Reform, hosted by Stephen Cutt, accessed at https://www.odareform.org/.

[34] See Eurodad, Aid under Threat: The shadowy business of private sector instruments," November 2023, accessed at https://assets.nationbuilder.com/eurodad/pages/3214/attachments/original/1699953252/ODA-PSI-report-final-nov14.pdf?1699953252.

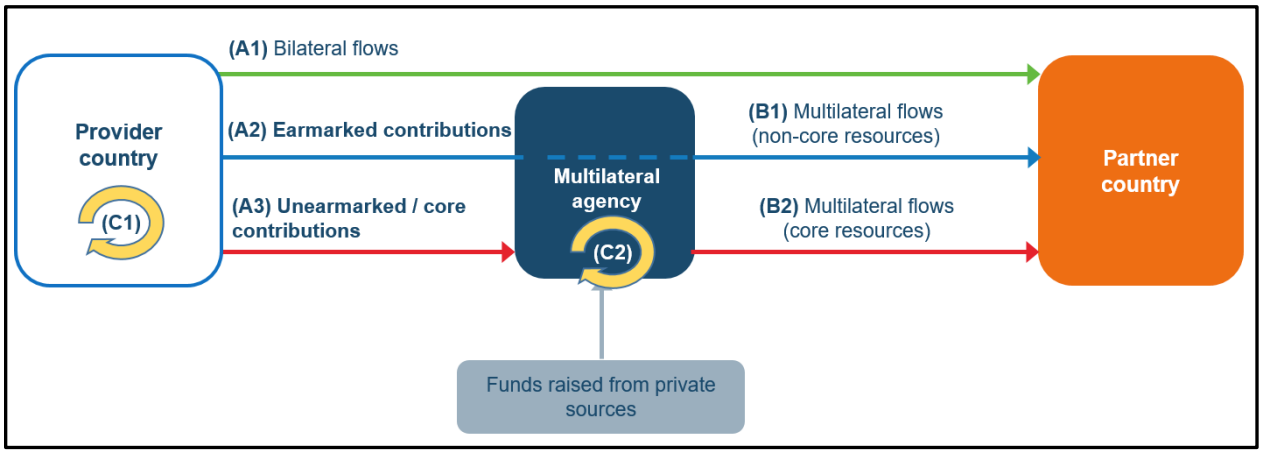
[35] TOSSD has two pillars, Pillar One, official flows going directly to developing countries, and Pillar Two, flows for International Public Goods where there is substantial benefit to developing countries. Flows are reported from the perspective of what is received by developing countries, while ODA is a metric measuring donor effort. For example, flows to multilateral organizations will be different for each metric – ODA measures what the organization receives and TOSSD what the organization actually disburses to developing countries. See Brian Tomlinson, "Total Official Support for Sustainable Development (TOSSD): Game Changer or Mirage?," a discussion paper prepared for ActionAid and Oxfam International, March 2021, accessed at http://aidwatchcanada.ca/wp-content/uploads/2021/03/Final-TOSSD-Paper.pdf.

[36] For the composition, documents and records of the Task Force since July 2017, see https://tossd.org/task-force/ In 2023, the Task Force had 27 members, with 17 from the global south, co-chaired by the European Union and South Africa. There are 7 Observers, including CSOs who have had full access to the Task Force meetings and its documents. Luca DeFraia from Action Aid Italy and Brian Tomlinson from AidWatch Canada (author of this paper) are the CSO Observers. The Task Force has been served by an independent Secretariat. As of 2024 the Task Force

resources from all providers, not just DAC providers, including both concessional and non-concessional flows, which are dedicated to achieving Agenda 2030 and its seventeen Sustainable Development Goals (SDGs) in developing countries. The TOSSD statistical framework "is designed to provide a coherent, comparable and unified system for tracking resources for sustainable development that can inform strategic planning, identify emerging gaps and priorities, and assess progress in matching supply with needs."[37]

In a dramatically changing financing landscape, TOSSD is intended to provide greater transparency in the financing of sustainable development from a broad range of providers in both the global north and south. There are now four years of TOSSD data from 2019 to 2022, with 119 providers reporting US$369 billion in Net Disbursements in support of Agenda 2030 in 2022, from provider countries, multilateral organizations and institutions.[38] TOSSD also collects and reports separately data on mobilized private finance for the SDGs.

Diagram Two: Resource Flows for TOSSD, all provider countries, recipient perspective



TOSSD Recipient Perspective (Pillar One): A1 + B1 + B2
Provider Perspective: A1 + A2 + A3
TOSSD expenditures in Provider Country and Multilateral Agency (IPGs / Pillar Two): C1 and C2
Funds raised from private sources are reported, but are not included in TOSSD.

Source: TOSSD Secretariat, "A provider perspective for TOSSD: Some Preliminary Considerations", July 2022, accessed at https://tossd.org/docs/Item%207_Provider_perspective_TOSSD.pdf

Diagram Two represents a basic picture of the flows that make up TOSSD, which differs from flows that are included as ODA. TOSSD is a **recipient perspective**, including only those resources received by

has transitioned to the International Forum on TOSSD. GAC officials have played a significant role in the development of this metric.

[37] TOSSD International Task Force, "TOSSD Reporting Instructions," April 2023, §2, accessed at https://tossd.org/docs/reporting-instructions.pdf.

[38] For an overview of TOSSD and its data see Brian Tomlinson, "Financing the SDGs: What can we learn from the new statistical metric, Total Official Support for Sustainable Development (TOSSD)?," March 2024, accessed at http://aidwatchcanada.ca/total-official-support-for-sustainable-development-tossd/.

developing countries. Thus, DAC provider ODA flows for core support for multilateral organizations are not included (A3 in Diagram One); only those multilateral organizations' flows to developing countries are included (B2 in Diagram One). Also included in TOSSD is provider support for International Public Goods of benefit to developing countries (C1 and C2 in Diagram One). In the provider perspective for ODA above, Canada's core financing for multilateral organizations is included in ODA, irrespective of when these resources are disbursed by these organizations.

Annex Two
Canadian ODA Tables

Table One: Budgeted and Actual International Assistance Envelope

	2015/ 16	2016/ 17	2017/ 18	2018/ 19	2019/ 20	2020/ 21	2021/ 22	2022/ 23	2023/ 24	2024/ 25
Millions of Current Cdn $										
12. BUDGETARY IAE	$4,622	$4,900	$5,100	$5,556	$5,747	$5,756	$5,856	$8,150	$6,888	$7,890
Increase / Decrease		6.0%	4.1%	8.9%	3.4%	0.2%	1.7%	39.2%	-15.5%	14.5%
13. ACTUAL IAE	**$4,638**	**$4,777**	**$5,095**	**$5,603**	**$5,519**	**$7,661**	**$7,200**	**$13,045**	**$8,822**	**$10,345**
Difference re Budgetary IAE	$16	$(123)	$(5)	$47	$(229)	$1,905	$1,805	$4,895	$1,934	$2,455
Annual Increase / Decrease		3.0%	6.7%	10.0%	-1.5%	38.8%	-6.0%	81.2%	-32.4%	17.3%
COVID-19 Disbursements						$933	$585	$807	$59	$8
Ukraine in IAE	$68	$59	$57	$66	$60	$50	$160	$4,919	$2,104	$3,109
14. IAE less COVID-19 & Ukraine	**$4,570**	**$4,718**	**$5,038**	**$5,536**	**$5,458**	**$6,678**	**$6,563**	**$7,319**	**$6,703**	**$7,228**
Annual Increase / Decrease		3.2%	6.8%	9.9%	-1.4%	22.4%	-3.2%	13.3%	-8.4%	7.8%

Sources:

Budgeted IAE: Budgeted IAE for 2016/17 and 2017/18 are based on the chart in *Budget 2016* on page 197. 2018/19 to 2022/23 based on *Budget 2018*'s commitment (page 161) to increase the baseline IAE by $100 million each year. Budget 2019 extended this increase to 2023/24. It also stated that the IAE for 2019/20 was $5,747 million (page 189). It is assumed that the Government's commitment to increase International Assistance each year to 2030 is a commitment to increase this 2018/19 budgetary IAE base.

Budget 2023 adjusted the IAE base for 2023/24 to $6,888, and indicated that several "renewing elements" could be added to this amount during the year (page 170).

Budget 2024 did not provide any indication of the planned IAE for 2024/25. The amount for this year is derived from "Internal Projections: International Assistance Envelope FY 2024-25".

Actual IAE: GAC Historical Projects Data Sets and Statistical Reports, various years.

Table Two: Canadian Official Development Assistance

Million of Current Canadian Dollars	2015/ 16	2016/ 17	2017/ 18	2018/ 19	2019/ 20	2020/ 21	2021/ 22	2022/ 23	2023/ 24	2024/ 25
1. ODA IN IAE	**$4,489**	**$ 4,508**	**$ 4,827**	**$ 5,427**	**$ 5,373**	**$7,525**	**$6,819**	**$9,738**	**$6,702**	**$6,910**
Share of IAE	97%	94%	95%	97%	97%	98%	95%	75%	76%	70%
2. NON-ODA IAE ACTIVITIES	**$149**	**$269**	**$268**	**$176**	**$146**	**$136**	**$388**	**$3,307**	**$2,116**	**$3,435**
3. NON-IAE ODA ACTIVITIES	**$771**	**$805**	**$976**	**$765**	**$1,083**	**$752**	**$1,172**	**$2,570**	**$3,445**	**$3,028**
4. REPAYMENT ON LOANS	**$30**	**$43**	**$42**	**$41**	**$466**	**$71**	**$171**	**$56**	**$168**	**$226**
5. TOTAL NET ODA (1 + 3 - 4)	**$5,230**	**$5,269**	**$5,761**	**$6,151**	**$5,990**	**$8,206**	**$7,820**	**$12,252**	**$10,005**	**$9,712**
Increase / Decrease		0.7%	9.3%	6.8%	-2.6%	37.0%	-4.7%	56.7%	-17.4%	-2.3%
6. In-Donor and Refugee costs	$517	$606	$656	$678	$882	$581	$907	$2,147	$2,567	$2,385
Increase / Decrease		17.2%	8.2%	3.4%	30.0%	-34.1%	56.1%	136.6%	19.6%	-7.1%
7. In-Donor Student Costs	$152	$73	$125	$47	$36	--	--	--	--	--
8. COVID-19 DAC Purpose Code 12264 & Non-IAE Covid						$933	$585	$807	$59	$8
9. Support for Ukraine	$68	$59	$57	$66	$60	$50	$160	$2,181	$818	$638
10. REAL ODA (Less 6 & 7)	**$4,561**	**$4,591**	**$4,980**	**$5,426**	**$5,072**	**$7,625**	**$6,913**	**$10,106**	**$7,437**	**$7,327**
Increase / Decrease		0.6%	8.5%	8.9%	-6.5%	50.3%	-9.3%	46.2%	-26.4%	-1.5%
11. REAL ODA for other purposes (10 less 8 & 9)	**$4,494**	**$4,532**	**$4,924**	**$5,359**	**$5,012**	**$6,642**	**$6,168**	**$7,118**	**$6,605**	**$6,681**
Increase / Decrease		0.8%	8.6%	8.9%	-6.5%	32.5%	-7.1%	15.4%	-7.2%	1.2%
12. Net ODA (5), 2025 Dollars	**$6,783**	**$6,739**	**$7,254**	**$7,571**	**$7,232**	**$9,386**	**$9,069**	**$13,306**	**$10,457**	**$9,911**
13. REAL ODA (10), 2025 Dollars	**$5,916**	**$5,870**	**$6,271**	**$6,679**	**$6,124**	**$9,139**	**$8,017**	**$10,974**	**$7,773**	**$7,477**
14. REAL ODA for other purposes (11), 2025 Dollars	**$5,828**	**$5,795**	**$6,200**	**$6,597**	**$6,051**	**$7,961**	**$7,153**	**$7,729**	**$6,903**	**$6,818**

Sources: GAC Historical Projects Data Sets, various years and annual Statistical Reports

Note:

1. Real ODA is a measure of ODA that excludes in-donor refugee and student cost in order to provide a metric for ODA focused on development and humanitarian purposes in partner countries and the multilateral system.
2. For 2020/21, 2021/22, 2022/23, 2023/24 and 2024/25 Real ODA includes COVID-19 disbursements. Massive support for Ukraine is reported in 2022/23. COVID-19 disbursements and support for Ukraine are identified and then deducted to allow more accurate comparisons with aid priorities in years prior to 2020/21. The Government reported no imputed student costs after 2019/20.
3. Covid-19 disbursements are those recorded for DAC sector purpose code 12264. In 2021/22, $130 million in COVID-19 Control expenditures were outside the IAE related to the in-kind donation of vaccines, which were originally purchased for use in Canada.

Table Three: Government Revenue, Program Spending and Canadian ODA

Billions of Canadian Dollars	2015/ 16	2016/ 17	2017/ 18	2018/ 19	2019/ 20	2020/ 21	2021/ 22	2022/ 23	2023/ 24	2024/ 25
Federal Budgetary Real ODA	$4.5	$4.6	$4.9	$5.4	$5.0	$7.6	$6.9	$10.1	$7.4	$7.3
Federal Budget Revenue	$295.5	$292.1	$311.2	$332.2	$338.8	$316.4	$413.3	$447.8	$465.1	$510
Federal Personal Tax Revenue	$144.9	$143.2	$153.6	$162.8	$170.4	$174.8	$198.4	$207.9	$222.3	$234
Federal Program Spending	$270.8	$290.9	$308.3	$323.5	$329.4	$608.5	$468.8	$438.6	$450.3	$490
ODA Share of Revenue	1.5%	1.6%	1.6%	1.6%	1.5%	2.4%	1.7%	2.2%	1.6%	1.4%
ODA Share of Tax Revenue	3.1%	3.2%	3.2%	3.3%	3.0%	4.3%	3.5%	4.8%	3.4%	3.1%
ODA Share of Program	1.7%	1.6%	1.6%	1.7%	1.5%	1.2%	1.5%	2.3%	1.7%	1.5%

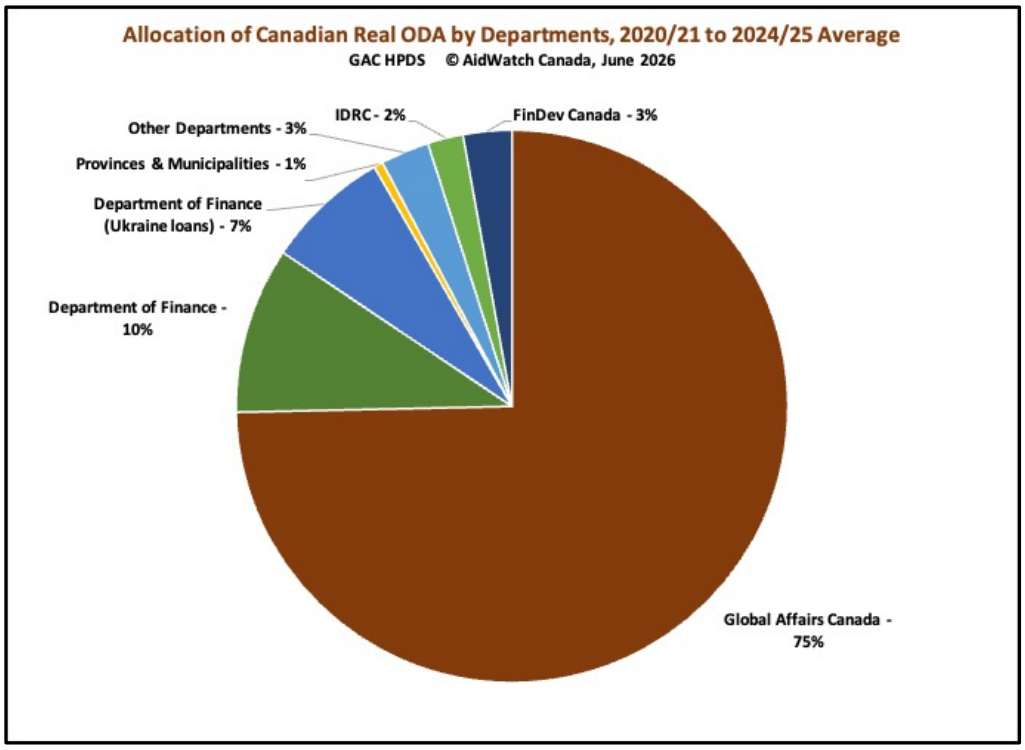
Federal Budgetary Real ODA is Real ODA (line 10, Table Two) less disbursements by provinces, territories and municipalities. Federal Revenue, Personal Income Tax, and Federal Program Spending is from the annual Federal Budget, Tables, Summary Statement of Transactions and Outlook for Budgetary Revenue.

Six Year Average (2019/20 to 2024/25)

ODA Share of Revenue: 1.8%
ODA Share of Tax Revenue: 3.7%
ODA Share of Program: 1.6%

Annex Three
Allocation of Canadian ODA by Department

Share of Real ODA by Department, Average, 2020/21 to 2024/25



Annex Four
Canadian Net ODA: Bilateral and Multilateral Disbursements, 2017/18 to 2024/25

Millions Cdn$	2017/18	2018/19	2019/20	2020/21	2021/22	2022/23	2023/24	2024/25
Total Bilateral ODA	**$ 3,438**	**$ 3,472**	**$ 3,513**	**$ 6,000**	**$ 4,269**	**$ 7,570**	**$5,493**	**$5,501**
Support for CSOs	$ 1,078	$ 1,259	$ 1,313	$ 1,497	$ 1,229	$ 1,457	$1,473	$1,699
Multi/Bi ODA	$ 1,406	$ 1,452	$ 1,711	$ 3,356	$ 2,097	$ 4,832	$2,573	$2,508
Government	$ 467	$ 201	$ 553	$ 218	$ 490	$ 884	$621	$648
IDRC	$ 149	$ 156	$ 145	$ 151	$ 141	$ 180	$176	$192
FinDev Canada	$ 100		$ 100	$ 100			$650	$400
Other Bilateral	$ 339	$ 401	$ -	$ 678	$ 312	$ 217	-	$54
Total Multilateral	**$ 1,542**	**$ 1,954**	**$ 1,560**	**$ 1,625**	**$ 2,644**	**$ 2,535**	**$1,945**	**$1,826**
Total Other	**$ 781**	**$ 725**	**$ 918**	**$ 581**	**$ 907**	**$ 2,147**	**$2,567**	**$2,385**
In-Donor Refugee Support	$ 656	$ 678	$ 882	$ 581	$ 907	$ 2,147	$2,567	$2,385
In Donor Student Support	$ 125	$ 47	$ 36					
Total ODA	**$ 5,761**	**$ 6,151**	**$ 5,990**	**$ 8,206**	**$ 7,820**	**$ 12,252**	**$10,005**	**$9,712**

Note: Bilateral aid may differ from that which is reported in the HPDS as total ODA has been adjusted to account for repayment of loans.

Annex Five
Feminist International Assistance Policy Action Areas

Millions of Canadian Dollars, Share of Seven-Year Total

	2018/19	2019/20	2020/21	2021/22	2022/23	2023/24	2024/25	Seven-Year Total	Share
Gender equality & empowerment of women and girls	**$89**	**$239**	**$376**	**$182**	**$239**	**$250**	**$255**	**$1,629**	**3%**
Growth that works for everyone	**$993**	**$820**	**$875**	**$993**	**$1,277**	**$837**	**$863**	**$6,658**	**13%**
Environment and Climate Action	**$632**	**$712**	**$1,081**	**$1,023**	**$1,241**	**$888**	**$1,155**	**$6,731**	**13%**
Human Dignity, including …	**$2,671**	**$2,525**	**$4,035**	**$3,498**	**$4,267**	**$2,860**	**$2,852**	**$22,708**	**44%**
Education	$433	$449	$452	$392	$551	$493	$309	$3,079	6%
Health & SRHR	$1,172	$1,057	$2,207	$1,824	$2,224	$1,401	$1,415	$11,300	22%
Humanitarian Assistance	$910	$872	$1,166	$1,063	$1,261	$801	$960	$7,033	14%
Social Services/Food Security	$157	$147	$210	$219	$232	$165	$168	$1,298	3%
Inclusive Governance	**$442**	**$387**	**$443**	**$473**	**$444**	**$398**	**$356**	**$2,943**	**6%**
Peace & Security	**$161**	**$183**	**$168**	**$189**	**$219**	**$208**	**$385**	**$1,513**	**3%**
Other	**$553**	**$731**	**$737**	**$939**	**$2,492**	**$2,165**	**$1,678**	**$9,295**	**18%**
Total	**$5,541**	**$5,597**	**$7,713**	**$7,296**	**$10,178**	**$7,605**	**$7,543**	**$51,477**	**100%**

Source: GAC Historical Projects Datasets, various years

Note:

1. Other is Administration, Multisector, Promotion of Development Awareness, & Sector not Specified

2. Gender equality is gender sector codes only (Data and evidence for gender equality; Ending violence against women and girls; Public sector capacity for gender equality; Women's equality organisations and institutions; Women's rights organizations and movements