The Core Poverty Accountability Standard:
A new accountability metric for tracking ODA for reducing poverty and inequalities

Benchmarking DAC providers' performance

Development Finance Data Forum

DAC Working Party on Development Finance Statistics

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Why a Core Poverty Accountability Standard metric?
A Crisis of Purpose in ODA: Declining resources, shifting priorities

Rising needs, declining resources:

Growing scale of poverty and inequalities, with more than 1 billion people living in acute multi-dimensional poverty, compounded by ongoing wars.

ODA faces unprecedented cuts: 23% in 2025, which followed a 9% cut in 2024.

- **Providers have failed to protect the poorest and most vulnerable** in 2025: humanitarian aid fell by 36%, LDCs by 26%, and Sub-Saharan Africa by 26%

A widening purpose – practice gap

ODA is a unique public resource to catalyze action focused on the most vulnerable, excluded and people living in poverty.

Yet a widening gap between provider stated poverty objectives in policy and how ODA is allocated in practice
(Documented by the OECD DAC, 2025: Reducing poverty and inequalities through official development assistance)

Recent changes in DAC rules and practices broaden the scope of ODA (private sector instruments, global public goods such as climate mitigation, refugees in donor countries), risks **weakening it credibility and trust**, by diluting its central purpose.

A shift towards provider interests

Many providers increasingly realigning aid towards own economic & security interests under guise of "mutual interests".

A metric to restore accountability to ODA's Core Purpose

As ODA declines and its focus shifts, a measure tracking poverty- & inequality-focused ODA is essential for accountability to this central purpose.

What is the Core Poverty Accountability Standard (CPAS)?

A metric built on allocations to select countries and select DAC sector codes strongly oriented towards reducing poverty and inequalities, thus avoiding subjective self-assessment, utilizing DAC's own aid statistics.

The Core Poverty Accountability Standard includes aid to countries and contexts where poverty, vulnerability and inequalities are pervasive and alternative sources of finance are very limited.

This metric is composed of six key elements:

- All ODA to Least Developed and Other Low-Income Countries.
- All ODA to Extreme Fragile Contexts (not included in #1).
- All ODA to ODA-eligible Small Island Developing States (not included in #1).
- All ODA dedicated to Humanitarian Assistance (not included in #1, #2 or #3).
- Core Poverty-Oriented ODA only (defined by select purpose CRS codes) in Lower Middle-Income Countries (not included in #2, #3 and #4) and regional programming in Sub-Saharan Africa & South Asia.
- All ODA activities in Lower Middle-Income Countries for principal purpose (2) gender equality and Reproductive, Maternal, Newborn and Child Health (RMNCH (not included in #1 to #5 above).

Consistent with forthcoming OECD Guidelines on Reducing Poverty and Inequality through Development Cooperation (Pillar II: Targeting and mobilizing resources for sustainable poverty and inequality reduction.

Limitations of the Core Poverty Accountability Standard (CPAS)

CPAS does not replace ODA

- **CPAS is an accountability tool to identify ODA potentially directly targeting poverty** & the needs of the most vulnerable & marginalized, populations increasingly left behind as a policy priority.

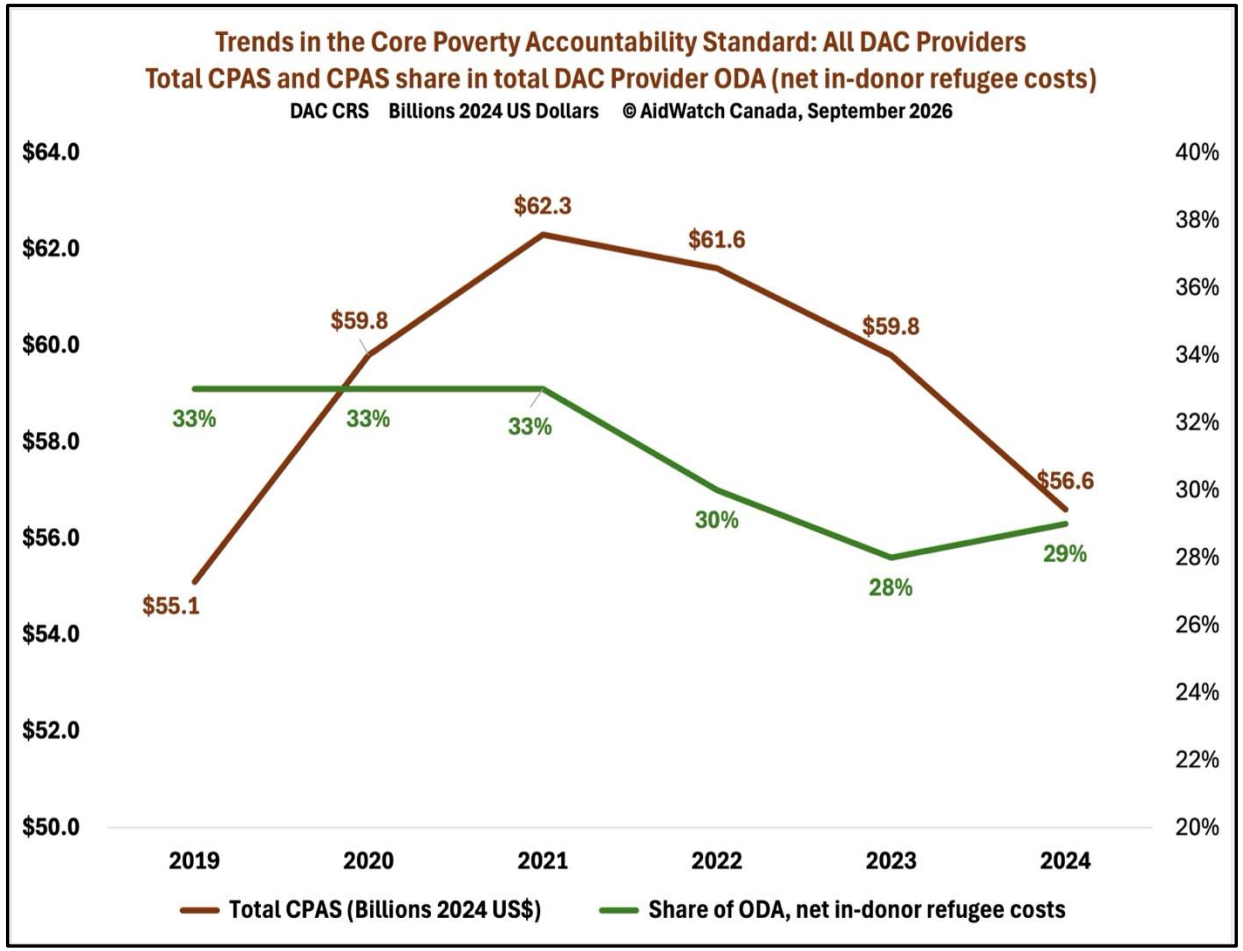
CPAS tracks flows, not crucial dimensions affecting the effectiveness of these flows.

- **Cannot account for recipient ownership**, community agency, shifting power in the aid relationship.
- **Cannot distinguish activities that are transformational** in reducing poverty and inequalities, as determined by those most affected by conditions of vulnerability and poverty.

CPAS does not exclude provider allocation of aid for other purposes beyond CPAS, including reducing poverty and inequalities in UMICs

- **Addressing poverty & inequalities is complex** & subject to country context & underlying determinants.
- **ODA allocations, beyond CPAS, can continue** for indirect measures for addressing poverty and other eligible global public goods

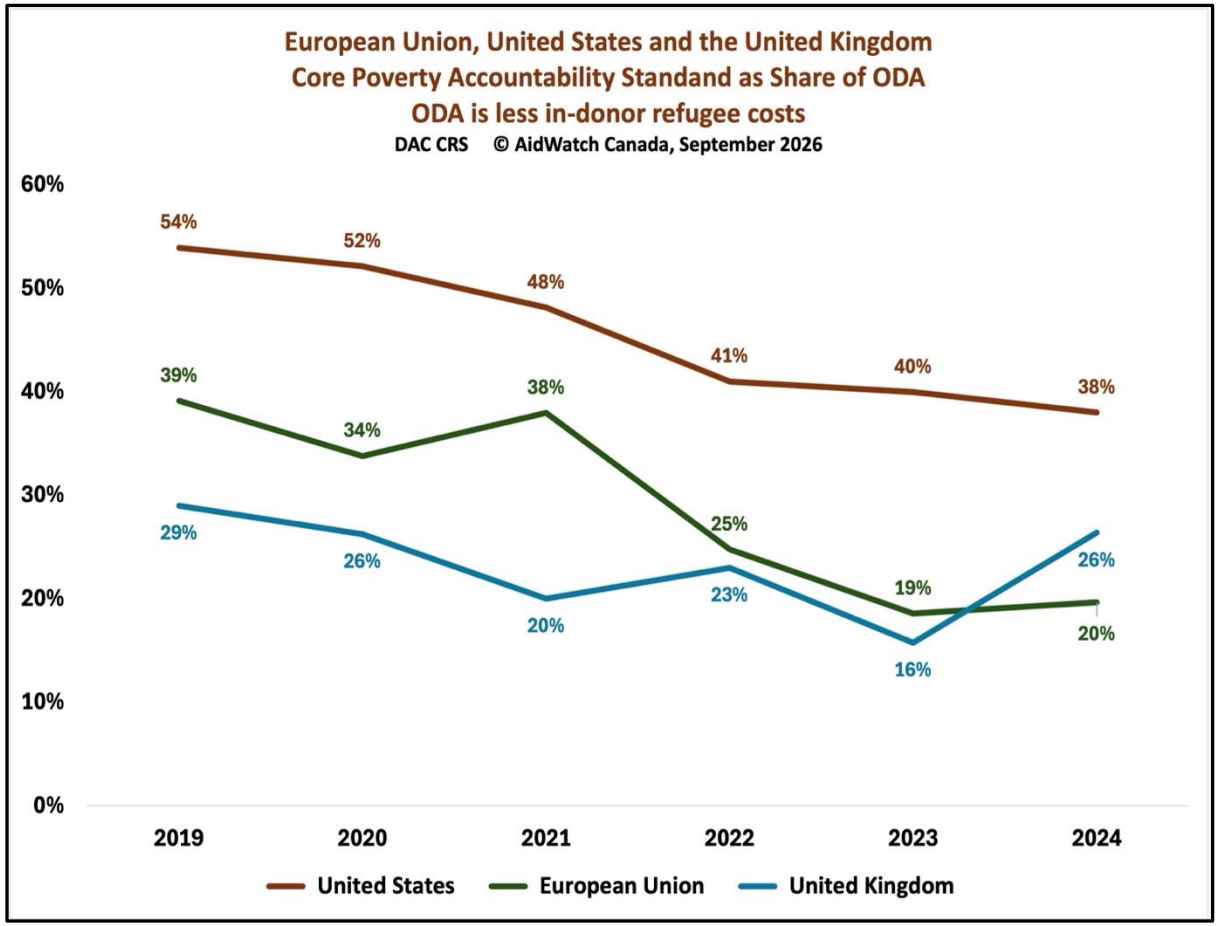
Recent CPAS Trends in DAC Providers' ODA
Total CPAS and share in Total DAC ODA



CPAS stagnated since 2019 at less than a third of total ODA

- **Only 3% higher in 2024 than 2019.**
- COVID-Control related bump in 2021 and 2022.
- **CPAS as share of ODA has been declining since 2021** and is now much less than a third or total aid (29% in 2024).
- **A dramatic decline is expected in 2025** and beyond (already apparent in DAC 2025 preliminary aid data).

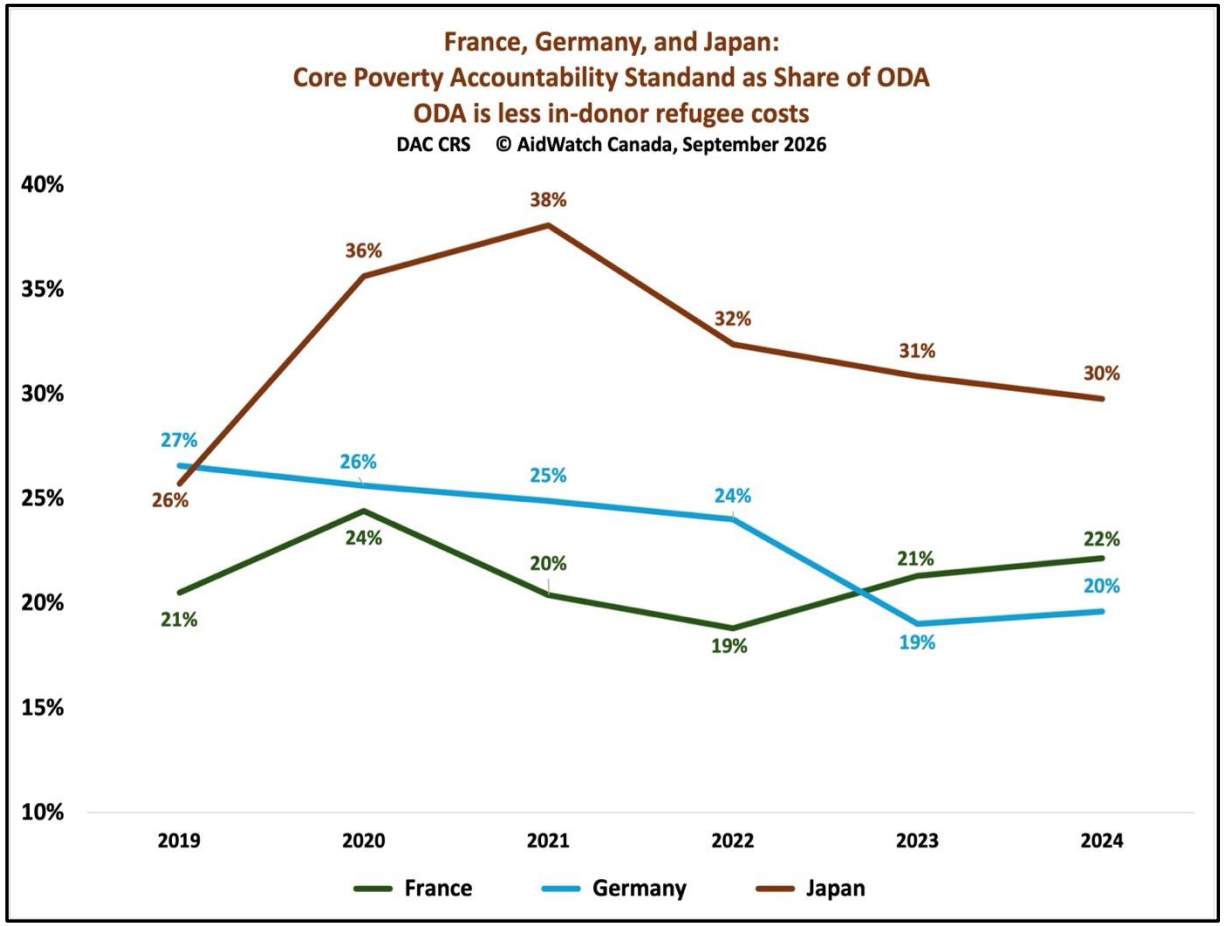
Recent CPAS Trends in DAC Providers' ODA
CPAS for Major Providers: United States, United Kingdom and European Union Institutions



Major Providers' CPAS mostly declining as a share of their ODA

- **United States** from 54% in 2019 to 38% in 2024
- **EU Institutions** from 39% in 2019 to 20% in 2024
- **United Kingdom** from 29% in 2019 to 26% in 2024

Recent CPAS Trends in DAC Providers' ODA
CPAS for Major Providers: France, Germany and Japan



Major Providers' CPAS mostly declining as a share of their ODA

- **Germany** from 27% in 2019 to 20% in 2024
- **France** sustained at a low level, 22% in 2024
- **Japan** increased from 26% in 2019 to 30% in 2024

Recent CPAS Trends in DAC Providers' ODA

CPAS highly concentrated (87%) in the top ten providers, 2024

	Provider	CPAS, 2024 (billion US$)	Share of DAC Providers' CPAS, 2024
1	United States	$22.0	39%
2	Germany	$6.0	11%
3	Japan	$5.9	10%
4	France	$3.8	7%
5	United Kingdom	$3.4	6%
6	Australia	$1.9	3%
7	Korea	$1.9	3%
8	Canada	$1.8	3%
9	Sweden	$1.4	3%
10	Norway	$1.4	2%
Share of Top Ten		**87%**	

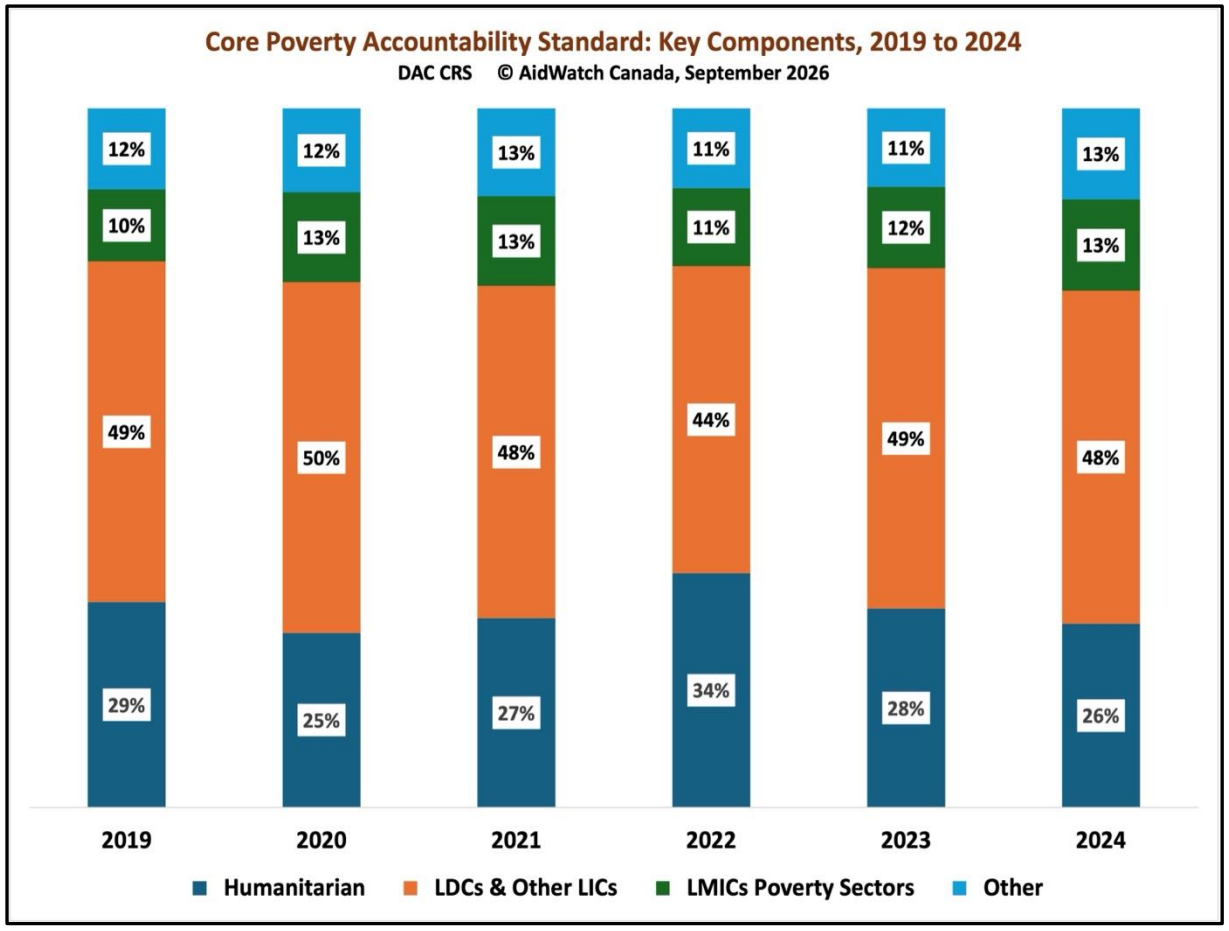
Recent CPAS Trends in DAC Providers' ODA

Share of CPAS in Provider ODA (net in-donor refugee costs), Top 25 providers, 2023/2024 Average

Mostly modest providers, except United States, in top 10 ranking, UK and Germany, rank 21st and 22cd respectively

	Provider	Share in ODA		Provider	Share in ODA
1	Australia	51%	14	Denmark	29%
2	Luxembourg	47%	15	Canada	27%
3	New Zealand	45%	16	Lithuania	27%
4	Iceland	41%	17	Finland	24%
5	Korea	39%	18	Netherlands	23%
6	United States	39%	19	France	22%
7	Switzerland	35%	20	Belgium	21%
8	Hungary	33%	21	United Kingdom	21%
9	Norway	33%	22	Germany	19%
10	Portugal	31%	23	Austria	15%
11	Ireland	30%	24	Italy	14%
12	Japan	30%	25	Czechia	11%
13	Sweden	29%			

Recent CPAS Trends in DAC Providers' ODA
Key Components of the Core Poverty Accountability Standard



LDCs and LICs largest share of CPAS

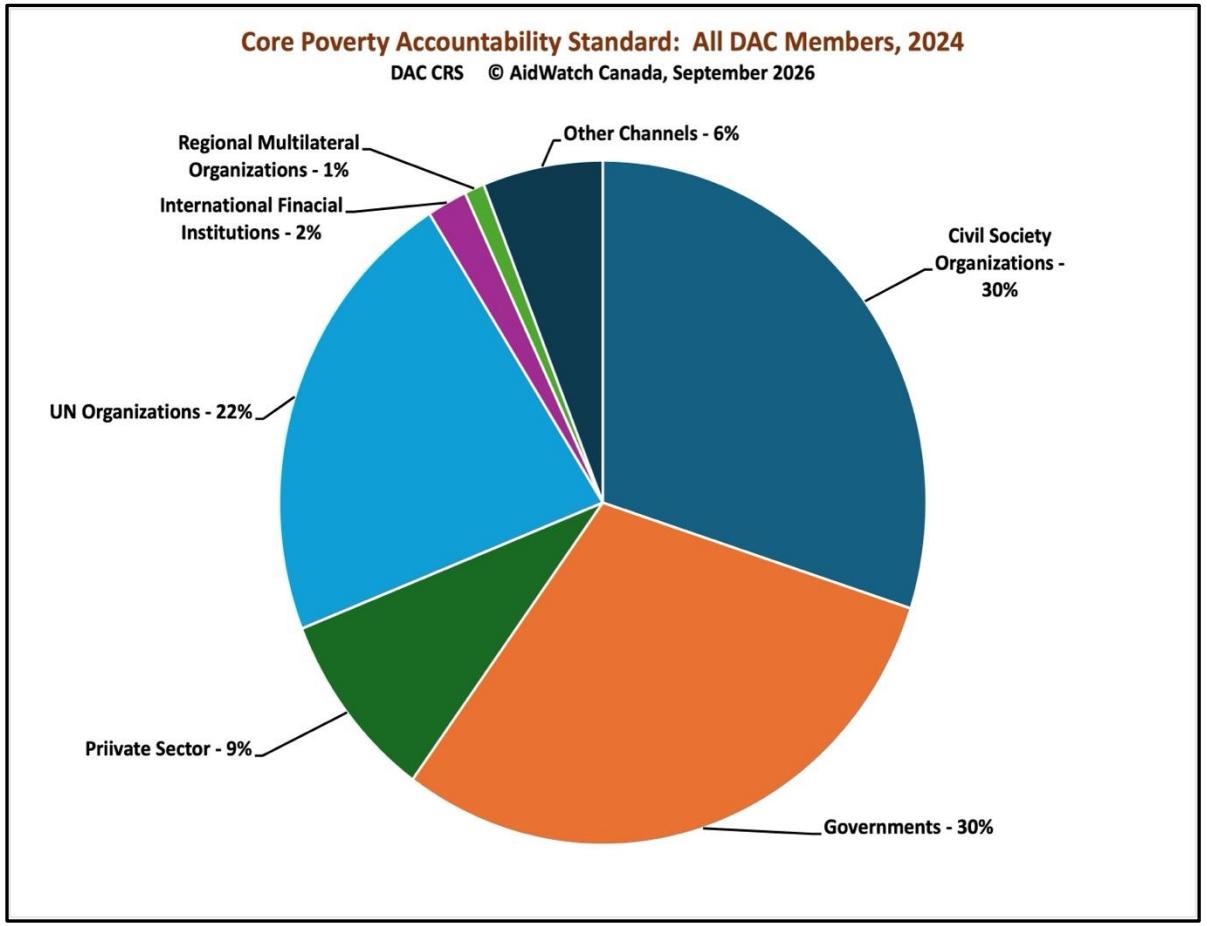
- **LDC/LICs share in CPAS** ranging between 50% in 2020 and 44% in 2022 (48% in 2024)
- **LDC/LICs share in ODA** has dropped from 16% in 2019 to 14% in 2024 (net of in-donor refugee costs)

CPAS, without humanitarian assistance, increased more in dollar terms, but still declined as a share of ODA.

- **11% increase in CPAS $ between 2019 and 2024 discounting humanitarian assistance** (compared to 3% with humanitarian assistance).
- **CPAS's ODA share without humanitarian assistance still declined,** from 27% of ODA in 2019 to 25% in 2024

Recent CPAS Trends in DAC Providers' ODA

CSOs and UN Organizations significant channels of delivery for CPAS, 2024



CSOs are major channels for delivery of CPAS ODA, followed by Governments, and UN Organizations

- Almost two-thirds (59%) of allocations of ODA through CSOs is directed to CPAS areas.
- 45% of UN Organizations ODA is dedicated to CPAS areas.
- 22% of Government's ODA is dedicated to CPAS areas.
- But only 7% of International Finance Institutions' ODA is dedicated to CPAS areas.

Why CPAS matters now …
A crisis in ODA credibility in tackling poverty and inequalities

1. **Historic severe cuts in ODA in 2025 and beyond hitting the poorest and more vulnerable the hardest**, building on an already shrinking commitment to direct reduction of poverty and inequalities, compounded by the prior importance of the United States in CPAS.

2. **CSOs & UN Organizations, facing the largest cuts, are responsible for delivering 52% of CPAS**, with governments' commitment (30%) to CPAS uncertain as policy shifts towards mutual economic partnerships.

3. **Aid volume and a provider's focus on reducing poverty and inequalities are increasingly delinked**, with CPAS as a share of ODA declining to 29% in 2024 (including a declining share for three out of five major providers). **Calls for more ODA may have a declining impact on poverty and inequalities.**

4. **This disconnect, in the context of declining resources, raises the importance of DAC members adopting a CPAS-like metric and setting targets for aid directed to reducing extreme poverty and inequalities.**

   - The DAC CSO Reference Group has called on the DAC and its Working Party on Statistics to "work towards an ODA measure that more clearly reflects its core purpose of reducing poverty and inequality, including through the introduction of clearer metrics, standards and tracking tools for this purpose."

   - CPAS as a minimum share of ODA and/or a minimum dollar amount in the context of increasing cuts to ODA (e.g. Cooperation Canada – target of Cdn$5,500 million or 70% of aid budget of $7,770 in 2024/25, excluding in-donor refugee costs)

Brian Tomlinson, September 2026. ***The Core Poverty Accountability Standard: A new accountability metric for tracking ODA for reducing poverty and inequalities, Benchmarking DAC providers' performance***. Accessible at https://aidwatchcanada.ca/

PowerPoint Presentation

ANNEX

1. **CPAS select poverty-oriented purpose codes for LMICs and Regional Allocations**
2. **OECD DAC Metrics: ODA is declining in countries and territories where poverty is concentrating**

CPAS Select Poverty-Oriented Purpose Codes

112XX – Basic Education

122XX – Basic Health

130XX – Population & Reproductive Health

14030 – 32 – Basic Water & Sanitation

15113 – Anti-Corruption Organizations

15130 – Legal and Judicial Development

15150 – Democratic participation & Civil Society

15153 – Media & Free Flow Information

15160 – Human Rights

1517X – Women's Rights & Empowerment

15180 – Ending Violence Against Women

15220 – Civilian Peacebuilding

15230 – International Peacekeeping

15240 – Reintegration and SALW Control

15250 – Removal of land mines

15261 – Prevention Child Soldiers

16010 – Social Protection

16040 – Low-Cost Housing

16050 – Multi-sector for basic social services

16064 – Social Mitigation of HIV/AIDS

16070 – Labour Rights

16080 – Social Dialogue

24040 – Informal Financial Intermediaries

311XX – Agriculture

32130 – Small & Medium Enterprises

32140 – Cottage Industries

43060 – Disaster risk reduction

43072 – Household food security programs

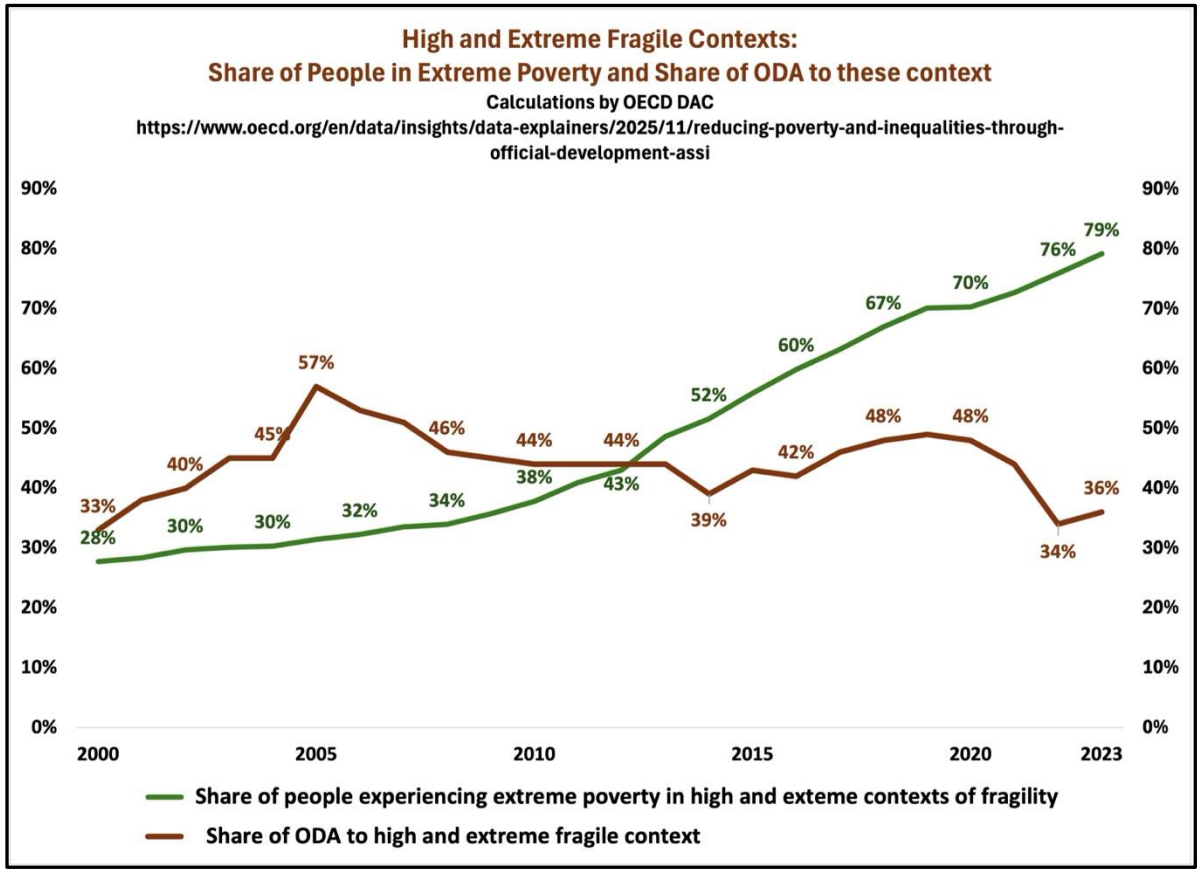
52010 – Food Security Programs

720XX – Humanitarian Assistance

73010 – Reconstruction & Rehabilitation

740XX – Disaster Preparedness

OECD DAC Metrics: ODA is declining in countries and territories where poverty is concentrating



DAC metrics in measuring ODA priority for reducing poverty and inequalities

- Share of ODA in high and extreme fragile contexts and share of people in extreme poverty in these contexts.
- Leading bilateral providers of ODA to the 20 countries most affected by extreme poverty
- ODA per person living in extreme poverty

CPAS is a compositional normative accountability tool vs the DAC's current descriptive set of indicators.