The Core Poverty Accountability Standard:

A new accountability metric for tracking ODA for reducing poverty and inequalities

Benchmarking DAC providers' performance

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In collaboration with Cooperation Canada

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The metric to track the extent to which ODA serves its original purpose of reducing poverty and inequalities was developed in collaboration with Cooperation Canada. Brian Tomlinson subsequently developed the technical methodology and further refined and expanded it through the Canadian Aid Trends Report series of briefing notes. The views and analysis expressed in this briefing note are those of the author and do not necessarily reflect the positions or policies of Cooperation Canada or its members.

Cooperation Canada is the national independent voice for international cooperation. As a coalition, it convenes, coordinates and collaborates with Canadian civil society, and partners in Canada and around the globe, to inspire and implement policies and programs for a fairer, safer and more sustainable world.

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The elaboration of the Core Poverty Accountability Standard has benefited from careful reading and suggestions from Paul Farran, Director of Policy and Advocacy and Darron Seller-Peritz, Senior Policy Officer, at Cooperation Canada. The author is responsible for its application to DAC providers through data in the Creditor Reporting System.

The Standard has also evolved from important conversations with colleagues in the DAC CSO Reference Group over the past few years on the importance of protecting the fundamental and defining purpose for ODA in addressing poverty and inequalities, in the context of reforms by the Development Assistance Committee (DAC) affecting the content of the ODA metric and recent cuts in aid flows.

The original paper, "Tracking ODA for Reducing Poverty and Inequalities: The Core Poverty Accountability Standard, a new accountability metric," Briefing Paper Three, July 2026, applied a CPAS analysis to Canadian aid flows, using Global Affairs aid data. It can be found at https://aidwatchcanada.ca/wp-content/uploads/2026/07/Final-new-July-2026-Revised-Briefing-Note-3-Tackling-Poverty.pdf and a summary by Cooperation Canada at https://cooperation.ca/documents/tracking-oda-for-reducing-poverty-and-inequalities-2025-canadian-aid-trends-highlights/.

The views and analysis expressed therein are those of the author, Brian Tomlinson, and do not necessarily reflect the Board of Directors of AidWatch Canada.

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Highlights

1. Growing poverty and inequality alongside declining aid

Poverty and inequalities are growing, not only within countries, but also between countries in the global south and global north. More than 1 billion people live in acute multi-dimensional poverty, with levels now compounded by recent wars in the Middle East, Sudan and Ukraine. While poverty is pervasive in Low-Income, Least Developed Countries, the majority of people living in poverty are found in Middle-Income Countries, particularly in Lower Middle-Income Countries.

Official Development Assistance (ODA) is a unique resource that governments can direct and program with a focus on the most vulnerable, excluded and living in conditions of poverty. Yet ODA is shrinking dramatically, with cuts of 23% in 2025, following a 9% drop in 2024.

Providers have not protected the poorest and most vulnerable in aid cuts, with humanitarian assistance dropping dramatically by 36%, aid to Least Developed Countries declining by 26% to its lowest level since 2008, and aid to Sub-Saharan Africa also by 26%, its lowest level since 2005.

2. Why do we need a measure to track aid allocations for reducing poverty and inequalities?

Aid is not only declining as a financial resource; it is also changing directions towards provider economic and security interests, under the guise of pursuing "mutual interests" with partner countries in the global south.

Over the past decade, OECD DAC members have broadened the scope of ODA and changed accounting practices, in ways that undermine the credibility of the ODA metric. These have included an expanding range of activities (e.g. private sector instruments, climate mitigation) and new accounting rules for loans, having created the appearance of a much larger pool of resources, much of which does not directly address poverty and inequalities. The central purpose of aid, as a resource for reducing poverty and inequalities has been obscured and diminished.

3. Developing a New Metric: The Core Poverty Accountability Standard

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

This metric is composed of six key elements:

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

While aid to select poverty-oriented sectors is included for Lower Middle-Income countries, CPAS excludes other aid to Lower and Upper Middle-Income countries, regions and sectors with access to a range of alternative development finance modalities.

4. Recent trends in the Core Poverty Accountability Standard in DAC ODA

The Core Poverty Accountability Standard for all DAC providers has essentially stagnated since 2019, rising only 3% in dollar terms while falling as a share of total DAC ODA (net of in-donor refugee costs), from a very modest 33% in 2019 to much less than a third (29%) in 2024. A sharper decline is expected once 2025 aid cuts are reflected.

Performance diverges sharply among major providers: Japan and France have modestly increased their CPAS focus, while the United States, European Union and Germany have all seen it decline, and the United Kingdom's has fluctuated. But in 2024 the United States alone still accounts for 39% of all DAC providers' CPAS spending, and 40% of global aid to Least Developed and other Low-Income Countries. The 2025 collapse of USAID is likely to have a substantial effect on CPAS going forward.

When ranked by the share of CPAS within their own ODA rather than by volume, most of the largest providers fall well outside the top tier, showing that large aid budgets do not translate into a strong poverty and inequality focus. Remarkedly, only nine providers allocated more than a third of their ODA to CPAS in 2024.

Within CPAS, long-term development programming has grown faster than humanitarian assistance, yet both remain under pressure, and without deliberate protection, CPAS is likely to erode significantly by 2030 as aid budgets shrink and provider priorities shift toward security, migration and private sector interests.

Civil society organizations and UN organizations deliver 52% of CPAS disbursements and are themselves strongly oriented toward CPAS priorities, while International Financial Institutions, despite their growing role in aid delivery, direct only a small share of their disbursements to CPAS areas.

Safeguarding the core purpose of ODA in tackling poverty and inequalities. Tracking CPAS consistently strengthens transparency and accountability for commitments to reduce poverty and inequalities. It allows civil society to assess not only how much aid is being provided, but whether resources are actually reaching the countries, communities and purposes most closely associated with poverty reduction. Over time, the measure can reveal shifts in priorities, identify where poverty-focused assistance is being displaced by other objectives, and provide a consistent evidence base for assessing government performance and advocating for both the quantity and quality of aid.

The Core Poverty Accountability Standard: A new accountability metric for tracking ODA for reducing poverty and inequalities, Benchmarking DAC providers' performance[1]

1. Introduction: Growing poverty and inequality alongside declining aid

Poverty and inequalities are growing, not only within countries, but also between countries in the global south and global north. More than 1 billion people live in acute multi-dimensional poverty, with levels now compounded by recent wars in the Middle East, Sudan and Ukraine. While poverty is pervasive in Low-Income, Least Developed Countries, the majority of people living in poverty are found in Middle-Income Countries, particularly in Lower Middle-Income Countries.

Official Development Assistance (ODA) is a unique resource that governments can direct and program with a focus on the most vulnerable, excluded and living in conditions of poverty. Yet ODA is shrinking dramatically, with cuts of 23% in 2025, following a 9% drop in 2024.

Providers have not protected the poorest and most vulnerable in aid cuts, with humanitarian assistance dropping dramatically by 36%, aid to Least Developed Countries declining by 26% to its lowest level since 2008, and aid to Sub-Saharan Africa also by 26%, its lowest level since 2005.

The international community is far off track to achieve the ambitious goals of Agenda 2030 for eliminating poverty and substantially reducing inequalities.[2] Poverty and inequalities are growing. The UNDP's Multi-dimensional Poverty Index shows that 1.1 billion out of 6.3 billion people (17%) live in acute multi-dimensional poverty, half of them children.[3]

According to the annual UN report on the Sustainable Development Goals (SDGs), "an additional 23 million people were pushed into extreme poverty and over 100 million more suffered from hunger in 2022 [in the aftermath of the COVID-19 pandemic] compared to 2019."[4] These levels of poverty have been compounded by more recent wars in the Middle East, Sudan and Ukraine. A UNDP rapid assessment of the impact of the Iran war estimates that up to 32 million additional people are at risk of falling into

[1] This metric was first developed to assess the poverty dimensions of Canadian ODA. The text for sections 1 to 3 are slightly revised from Brian Tomlinson, "Tracking ODA for Reducing Poverty and Inequalities: The Core Poverty Accountability Standard (CPAS): A new accountability metric," Briefing Paper #3, Cooperation Canada and AidWatch Canada, July 2026, accessed at https://aidwatchcanada.ca/wp-content/uploads/2026/07/Final-new-July-2026-Revised-Briefing-Note-3-Tackling-Poverty.pdf

[2] United Nations, *The Sustainable Development Goals Report, 2025,* accessed at https://unstats.un.org/sdgs/report/2025/The-Sustainable-Development-Goals-Report-2025.pdf.

[3] UNDP, *Global Multidimensional Poverty Index 2025: Overlapping Hardships, Poverty and Climate Hazards*, October 2025, accessed at https://hdr.undp.org/system/files/documents/global-report-document/mpireport2025en.pdf. The percentage share is of population in the countries covered by the Index.

[4] Ibid, p.3.

poverty globally, including about 8.8 million in the Asia-Pacific region.[5]

Low-Income and Least Developed Countries are home to 400 million people living in multidimensional poverty, making up 63% of the population of these countries. The majority of people living in poverty (740 million) are found in Middle-Income Countries, particularly in Lower Middle-Income Countries. According to the latest Multi-dimensional Poverty Index report:

> "More than half the world's multidimensionally poor people, around 637 million people (55.5 percent), live in lower-middle-income countries. These countries account for 48.7 percent of the population covered by the global MPI. Poverty there tends to be widespread and deeply entrenched, with 38.9 percent of poor people (248 million) experiencing severe poverty. Around 16.8 percent of the total population is at risk of falling into multidimensional poverty."[6]

The policies and resources needed to address these conditions of poverty and inequality are multiple and complex.[7] Within this mix, Official Development Assistance is a unique resource; governments can choose to direct and program it with a strong focus on reducing poverty and inequalities. ODA plays a crucial catalytic role, particularly in efforts to reach and address conditions for vulnerable and excluded populations and people living in extreme poverty. For the poorest countries, and those countries experiencing high and extreme fragility, aid is often essential to closing financing gaps for basic social services, meeting basic needs, and improving productive capacities.[8]

Yet aid is declining. Globally, the OECD DAC has confirmed that DAC members reduced their ODA by 23% overall in 2025. This was on top of a 9% cut the previous year. In doing so, these providers have not protected the poorest and most vulnerable, with humanitarian assistance dropping dramatically by 36%, aid to Least Developed Countries declining by 26% to its lowest level since 2008, and aid to Sub-Saharan Africa also by 26%, its lowest level since 2005.[9] While the demise of USAID has been a large factor in these declines, all major DAC providers have reduced their aid over the past three years, with more cuts to come in 2026 and 2027.

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[5] UNDP, "Military escalation in Middle East could push more than 30 million people into poverty worldwide, UN Development Programme warns," April 13, 2026, accessed at https://www.undp.org/press-releases/military-escalation-middle-east-could-push-more-30-million-people-poverty-worldwide-un-development-programme-warns#:~:text=Military%20escalation%20in%20Middle%20East%20could%20push,Development%20Programme%20warns.%20United%20Nations%20Development%20Programme.

[6] UNDP, *Global Multidimensional Poverty Index 2025,* op. cit., p.6.

[7] See the *OECD Guidance on Reducing Poverty and inequalities through Development Co-operation,* published by the OECD DAC Community of Practice on Poverty and Inequalities, forthcoming late 2026.

[8] See the OECD DAC, "Reducing Poverty through Official Development Assistance (ODA), October 2025, accessed at https://www.oecd.org/en/data/insights/data-explainers/2025/11/reducing-poverty-and-inequalities-through-official-development-assistance-oda.html. Lee Crawfurd, "Do half the world's poor really live in fragile states?," Center for Global Development, February 9, 2024, accessed at https://www.cgdev.org/blog/do-half-worlds-poor-really-live-fragile-states.

[9] OECD DAC, "Preliminary Official Development Assistance in 2025," April 2026, accessed at https://one.oecd.org/document/DCD(2026)8/en/pdf. More recent projections by the OECD DAC suggest that aid to Least Developed Countries and Sub-Saharan Africa will fall by a further 11% in 2026. See "ODA projections for 2026 and the near-term: Implications for vulnerable countries and sectors," June 2026, accessed at https://www.oecd.org/en/publications/oda-projections-for-2026-and-the-near-term_d7c74fa2-en.html.

2. Why do we need a measure to track aid allocations for reducing poverty and inequalities?

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New priorities for ODA

Aid reductions are deliberate policy choices, not likely to be reversed. Aid is not only declining; it reflects changing government priorities but also directions for aid itself. Aid priorities are moving away from actions that directly address poverty and inequalities, towards a catalyst for promoting provider migration, trade and investment interests and responding to geopolitical priorities. These dimensions have always been present in providers' allocation of ODA, to greater or lesser degree. But the scale and comprehensiveness of these current shifts are not periodic adjustments in provider priorities, but rather transformational across the provider community. They are systemically hollowing out the areas of long-term development and humanitarian assistance that matter the most for vulnerable populations.[10]

According to the 2026 G7 Development Ministers, "our aim is to build a reformed development system based on mutually beneficial partnerships, that take into account our strategic interests and those of our partners" [emphasis added, note the order of priority in this statement].[11] In a context where multilateral norms and commitments are increasingly sidelined, multiple global crises – including genocidal conflicts, Russian military aggression, and a weaponization of economic competition – are increasingly driving provider priorities.

Provider governments are arguing that aid must be reframed around "mutual benefits," in which provider security and economic interests rise to the forefront for a declining aid resource with shifting government priorities.[12] These shifts manifest somewhat differently for respective providers. A major change in these

[10] See Vitalice Meja, "Aid is Not Declining. It is being Replaced," Reality of Aid Africa, May 2026, accessed at https://roaafrica.org/main/view_resource/55.

[11] G7 Ministerial Communique, Paris, April 30, 2026, accessed at https://www.g7.utoronto.ca/dev/260430-communique.html. See also the 2026 G7 statement on development cooperation: "Leaders' declaration on mutually beneficial international partnerships," June 2026 at https://www.pm.gc.ca/en/news/statements/2026/06/16/leaders-declaration-mutually-beneficial-international-partnerships.

[12] Matthew Simonds, "Aid is being redefined around self-interest – it doesn't have to be," Eurodad, May 18, 2026, accessed at https://www.eurodad.org/aid_is_being_redefined_around_self_interest_it_doesnt_have_to_be. See

directions has been underway since 2021 for EU aid through its Global Gateway Initiative and now reflected in the 2028–2034 Multiannual Financial Framework for EU assistance. Similar shifts are notable in Germany, Sweden, Switzerland, the Netherlands and Canada.[13]

What counts as ODA: Changing the rules

Over the past decade, OECD DAC members have been reviewing the ODA metric, "modernizing" it to capture more of providers resource flows in support of the economic and social development of countries in the global south. The result is a metric that has broadened ODA to include an expanding range of activities and accounting practices, creating the appearance of a much larger pool of resources, much of which does not directly address poverty and inequalities. These changes have undermined the credibility of the ODA metric as a measure of provider efforts relating to these core purposes.[14]

Modernization measures have included important clarifications in the inclusion of activities for peace operations in ODA. DAC members have retained in their ODA different supports for refugees in provider countries, vastly inflating ODA in the past five years. They have allowed in-kind provision of COVID-19 vaccines and activities related to migration control (particularly for European providers). Climate finance has become a major component of ODA, with substantial allocations to climate mitigation – a global public good that benefits all countries, not just those in the developing world. As such it should be excluded.

Accounting for aid has also changed. DAC members have implemented a grant-equivalency approach to loans through a differential formula for Low-Income (LICs), Lower Middle-Income (LMICs) and Upper Middle-Income Countries (UMICs). CSOs suggest that these formulae and new rules may inflate grant equivalencies and permit double counting for debt cancellation. After long debates, providers also agreed to include official support for Private Sector Instruments (PSIs), which finance private sector initiatives in developing countries. This inclusion has been especially controversial, as it allows ODA to be counted in support of non-concessional initiatives, particularly in Upper Middle-Income countries. Concessionality

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also Charles Kojo et. al, "Beyond Aid: A Global Majority manifesto for the 2026 Global Partnership Conference," May 12, 2026, accessible at https://www.bond.org.uk/news/2026/05/beyond-aid-a-global-majority-manifesto-for-the-2026-global-partnerships-conference/.

[13] See CONCORD, "Analysis of the European Commission's proposal for the EU's next Multiannual Financial Framework and the Global Europe Instrument," December 5, 2025, accessed at https://concordeurope.org/resource/analysis-of-the-european-commissions-proposal-for-the-eus-next-multiannual-financial-framework-and-the-global-europe-instrument/; Bread for the World (Germany), Blog November 11, 2025, accessed at https://www.brot-fuer-die-welt.de/blog/2025-bmz-aktionsplan-wirtschaftsinteressen-im-fokus/; Concord Sweden, "Civil Society Memorandum on Sweden's Development Cooperation, 2019 to 2025," May 2025, accessed at https://concord.se/wp-content/uploads/2025/05/civil-society-memorandum-on-swedens-development-cooperation.pdf; and Eurodad, Counterbalance, and Oxfam, "Who profits from the Global Gateway: The EU's new strategy for development cooperation, October 2024, accessed at https://assets.nationbuilder.com/eurodad/pages/4589/attachments/original/1728405785/01_EU-GG-report-2024-FINAL.pdf?1728405785.

[14] See contributions from former officials associated with the OECD DAC and its Statistics Working Group at https://www.odareform.org/

(loans at below market rate) has been the cornerstone that has traditionally defined ODA.[15] Now providers must only demonstrate financial and "development" additionality for these PSIs.

Reasserting the core purpose of ODA: The Core Poverty Accountability Standard

As these new directions are increasingly shaped by provider economic and foreign policy interests, and as ODA has become a catch-all resource for addressing global challenges, its central purpose is becoming both obscured and diminished. At a time when aid resources are shrinking, it is essential to reassert its core value as a catalyst for reducing poverty and inequalities.

To address some of these challenges, this paper proposes a new metric – the Core Poverty Accountability Standard (CPAS). CPAS does not replace ODA but clarifies the resources within ODA that have the potential to directly address conditions that affect poverty and inequalities. As a measure based on readily available data, it is a modest contribution to strengthening aid accountability and its transformation. It does not address crucial dimensions of effectiveness, including recipient ownership and community agency in the global south in designing and implementing aid-supported development and humanitarian initiatives. Poverty accountability should also be understood as accountability for shifting power and decision-making closer to those most affected. These essential dimensions are beyond the scope of a numeric metric based on resource flows.

Nor does CPAS distinguish activities that are transformational in reducing poverty and addressing conditions that keep people poor and sustain inequalities. Such an understanding requires not only deeper analysis of impacts of aid flows, but equally important, inclusive assessments by those in the global south who are most affected by those interventions.

CPAS' scope in measurement (see the next section) is focused on core resource flows, which evidence suggests are crucial for vulnerable populations. It does not exclude or limit providers' allocations to broader or indirect measures for addressing poverty, in creating jobs through improving formal productive capacities, for example. Aid must be accompanied by large scale investments by governments, providers, and the private sector. Rather it tracks resources that focus on countries and sectors that are foundational for defending and maximizing the core poverty purpose of aid in an environment where the potential for marginalizing people living in poverty and those experiencing high vulnerability is growing.

[15] For the latest rules, see OECD DAC, "Official Development Assistance – definition and coverage," accessed at https://www.oecd.org/en/topics/sub-issues/oda-eligibility-and-conditions/official-development-assistance--definition-and-coverage.html and "Development Finance Statistics – Resources for reporting," accessed at https://www.oecd.org/en/data/insights/data-explainers/2024/10/resources-for-reporting-development-finance-statistics.html.

3. Developing a New Metric: The Core Poverty Accountability Standard

What is included in the Core Poverty Accountability Standard?

The Core Poverty Accountability Standard includes aid to countries and contexts (LDCs and extreme fragile contexts), where poverty, vulnerability and inequalities are pervasive and alternative source of finance very limited. Climate vulnerable ODA-eligible SIDS are included. It includes aid that has been exclusively focused on gender equality and disabilities. While aid to select poverty-oriented sectors is included for Lower Middle-Income countries, CPAS excludes other aid to Lower and Upper Middle-Income countries, regions and sectors with access to a range of alternative development finance modalities.

In response to this growing and competing demands on ODA, Cooperation Canada and AidWatch Canada have put forward the **Core Poverty Accountability Standard (CPAS)**, which is intended to track aid flows that directly affect the lives of the most vulnerable and those living in conditions of poverty.

This metric is composed of six key elements:

1. All ODA to Least Developed and Other Low-Income Countries.
2. All ODA to Extreme Fragile Contexts (not included in #1).
3. All ODA to ODA-eligible Small Island Developing States (not included in #1).
4. All ODA dedicated to Humanitarian Assistance (not included in #1, #2 or #3).
5. 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 and South Asia.
6. All ODA for principal purpose (2) gender equality and Reproductive, Maternal, Newborn and Child Health (RMNCH) for Lower Middle Income Countries.

The United Nations defines Least Developed Countries (LDCs) as those facing severe structural impediments to sustainable development, including weak human assets, very low gross national income, and high vulnerability to economic and climatic shocks. Aid should prioritize these countries due to their exceptional development challenges and limited capacity to mobilize resources domestically or externally. Extreme fragile contexts have been defined by the OECD DAC as contexts that are characterized by profound structural and systemic vulnerabilities, often including protracted conflict.[16] All ODA to these countries is considered closely focused on poverty and inequalities because these conditions are embedded across all sectors of development. The countries included can be found in **Annex One**.

All humanitarian assistance is included in CPAS as this assistance is intended for the protection of the lives, dignity and basic needs of people facing crisis, extreme vulnerability and deprivation irrespective of location. Many lower middle-income countries (LMICs) also continue to experience widespread persistent

[16] See OECD DAC, *States of Fragility, 2025,* 2025, accessed at https://www.oecd.org/en/publications/2025/02/states-of-fragility-2025_c9080496.html

and structural poverty. Despite higher gross national income, growth is uneven, with large informal sectors, regional disparities and significant inequalities. Large populations remain very vulnerable to economic and climatic shocks. These countries are also included in the Core Poverty Accountability Standard, but only aid directed to select poverty-oriented sectors is counted. This aid is defined by a selection of DAC sector codes and purpose codes, which can also be found in **Annex One**.

Climate vulnerability is playing an increasingly important role in deepening poverty and inequalities. Many climate-vulnerable populations live in LDCs and LMICs. But the CPAS also includes all aid for ODA-eligible Small Island Developing States. The top 30 countries for climate vulnerability in the ND-GAIN Country Index for Vulnerability are all among the countries of focus for the Core Poverty Accountability Standard.[17]

Women's rights organizations and initiatives principally focused on gender equality, not covered in the above areas of CPAS, for LMICs, are added to the metric. Advancing gender equality is a critical driver of poverty and inequality reduction, given that women and girls are disproportionately represented among those living in poverty and face intersecting barriers to resources, opportunities and decision-making power. Similarly aid programs focused exclusively on Reproductive, Maternal, Newborn and Child Health (RMNCH), not included in the above areas, for LMICS, are also included. T

What is excluded from the Core Poverty Accountability Standard?

CPAS excludes all ODA for Upper Middle-Income Countries (UMICs) with some exceptions (humanitarian assistance, some SIDSs). These exclusions are countries for which a range of alternative development finance modalities, including ODA, for the most part, can be accessed. They are the primary focus for private sector partnerships and blended finance.

The CPAS also excludes ODA to LMICs beyond the sector codes identified as directly poverty oriented (see above and **Annex One**), primarily global public goods activities such as climate mitigation and productive sectors for which other non-concessional resources might be more available than CPAS sectors. Combined these other ODA allocations for excluded countries and sectors amounted to US$130.6 billion in 2024.

Table One sets out the top 15 sectoral priorities for Upper Middle-Income Countries. Most of these sectors are those that are excluded from CPAS. The latter make up only 29% of total sector allocated ODA for UMICs in 2024 (and 19% excluding humanitarian assistance). For Lower Middle-Income Countries, CPAS sectors make up 83% of sector allocated ODA in 2024.

[17] See Notre Dame Global Adaptation Initiative, "ND-GAIN Country Index for Vulnerability," Ranking, 2023, accessed at https://gain.nd.edu/our-work/country-index/rankings/.

Table One: Top 15 Sector Allocations for Upper Middle-Income Countries, 2024

	Sector	Share of Sector Allocated		Sector	Share
1	Energy	10.4%	8	Other Multisector	3.7%
2	Post Secondary School	8.1%	9	STD Control, HIV/AIDS	3.2%
3	General Environmental Protection	7.7%	10	Public Sector Policy & Admin	2.9%
4	Transport and Storage	6.6%	11	Agriculture	2.5%
5	Mineral resources & mining	5.7%	12	Democratic Participation & Civil Society	2.3%
6	General Budget Support	5.4%	13	Conflict Prevention	2.1%
7	Donor Administrative Costs	3.8%	14	Waste Management disposal	2.0%
8	Other Multisector	3.7%	15	Public Finance Management	1.9%
Top 15 Share of Sector Allocated for UMICs			**68.4%**		

4. Recent trends in the Core Poverty Accountability Standard in DAC ODA

The Core Poverty Accountability Standard for all DAC providers has essentially stagnated since 2019, rising only 3% in dollar terms while falling as a share of total DAC ODA (net of in-donor refugee costs), from a very modest 33% in 2019 to 29% in 2024. A sharper decline is expected once 2025 aid cuts are reflected.

Performance diverges sharply among major providers: Japan and France have modestly increased their CPAS focus, while the United States, European Union and Germany have all seen it decline, and the United Kingdom's has fluctuated. But in 2024 the United States alone still accounts for 39% of all DAC providers' CPAS spending, and 40% of global aid to Least Developed and other Low-Income Countries. The 2025 collapse of USAID is likely to have a substantial effect on CPAS going forward.

When ranked by the share of CPAS within their own ODA rather than by volume, most of the largest providers fall well outside the top tier, showing that large aid budgets do not translate into a strong poverty and inequality focus. Remarkedly, only nine providers allocated more than a third of their ODA to CPAS.

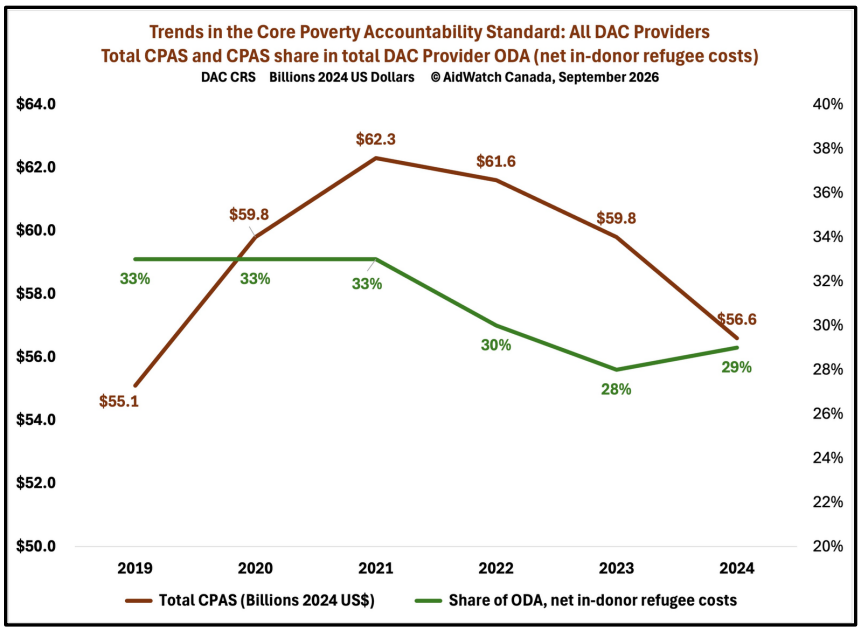
Within CPAS, long-term development programming has grown faster than humanitarian assistance, yet both remain under pressure, and without deliberate protection, CPAS is likely to erode significantly by 2030 as aid budgets shrink and provider priorities shift toward security, migration and private sector interests.

Civil society organizations and UN organizations deliver 52% of CPAS disbursements and are themselves strongly oriented toward CPAS priorities, while International Financial Institutions, despite their growing role in aid delivery, direct only a small share of their disbursements to CPAS

The Core Poverty Accountability Standard in DAC providers' ODA has increased slightly in dollar terms since 2019 (2024 dollars), but has been declining steadily since a peak in 2021 (in part due to large amounts of aid for COVID-19 Control in 2021 and 2022). In 2024 CPAS was only 3% higher than 2019.

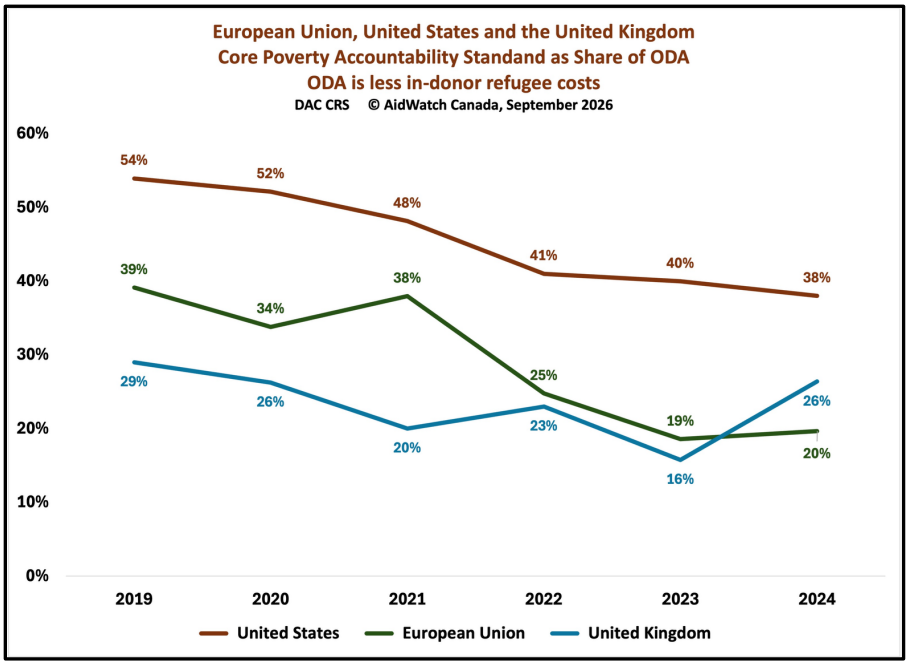
However, as a share of total DAC ODA, CPAS has fallen from only 33% to 29% in 2024. (**Chart One)** A more dramatic shift downward is expected for 2025.

Chart One: Total CPAS Disbursements in DAC Providers



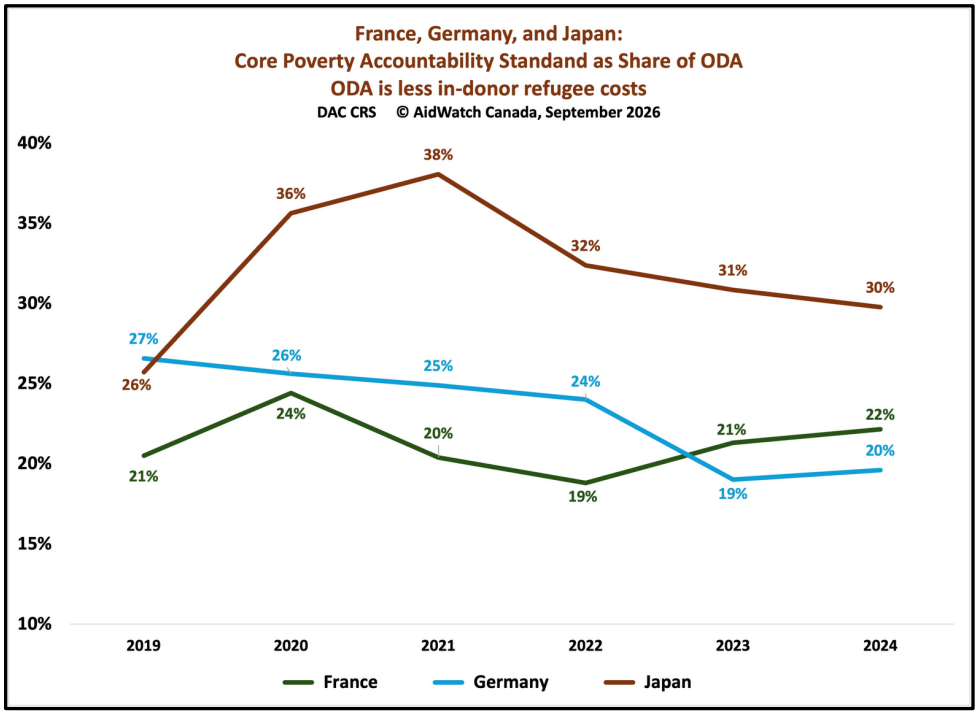
There are major differences among the largest providers (**Chart Two** and **Chart Three**). For both the United States and the European Union there has been a major decline in the Core Poverty Accountability Standard since 2019, down 16% for the United States and 19% for the European Union. CPAS for the United Kingdom has fluctuated over these six years, from a high of 29% in 2019, to a low of 16% in 2023, but climbing back to 26% in 2024. (**Chart Two**)

Chart Two: CPAS in ODA for the United States, European Union and United Kingdom



There is also a mixed record for the three other major DAC providers: France, Germany, and Japan. (**Chart Three**) Both Japan and France have improved their performance slightly -- for Japan from 26% in 2019 to 30% in 2024, and for France, from 21% in 2019 to 22% in 2024. Germany, however, has reduced its share of CPAS in its ODA by 7%, from an already low share of 27% in 2019 to 20% in 2024.

Chart Three: CPAS in ODA for France, Germany and Japan



The implications of the collapse of USAID in 2025 will only be apparent with 2025 aid data. However, despite declining CPAS in US aid, the United States still contributed $22.0 billion towards CPAS purposes in 2024, or 39% of total CPAS from all DAC providers. (**Table Two**)

Table Two: Top Ten Providers of CPAS, 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%**	

Table Three: Share of CPAS in Provider ODA: Top Twenty Five Providers, 2023/2024 Average
ODA is net of in-donor refugee costs

	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%			

A different picture emerges when providers are ranked by the share of CPAS in their ODA, excluding in-donor refugee costs. Only the United States appears among the top ten providers. Australia is the only providers for which CPAS accounts for more than 50% of its ODA, due in large part to its extensive programming with Pacific Island Small Island Developing States (SIDS). Remarkedly, only nine providers allocate more than a third of their ODA to CPAS.

Among the five top providers, the United States ranks 6th in its share of ODA devoted to CPAS at 39%. The other four major providers (France, Germany, Japan and the UK) rank below 12th position. With all major providers cutting their aid in 2025 and beyond, and many putting strong emphasis on security, migration and private sector engagement in their ODA priorities, CPAS priorities are likely to diminish significantly by 2030 unless these areas are explicitly protected.

Several CPAS areas deserve closer examination, given the apparent impact of ODA cuts in 2025 as noted above.

CPAS and ODA to Least Developed and other Low-Income Countries

Aid to Least Developed (LDCs) and other Low-Income Countries (LICs) forms the largest component of CPAS, ranging between 50% in 2020 and 44% in 2022. (**Chart Four**) At the same time, these countries' share of ODA has dropped from 16% in 2019 to 14% in 2024 (net of in-donor refugee costs).

Among the five largest providers in 2024 (ranked by total volume of their aid), LDCs and other LICs accounted for 18% of ODA reported by the United States (ranked 5th in their total aid to LDCs), 16% for

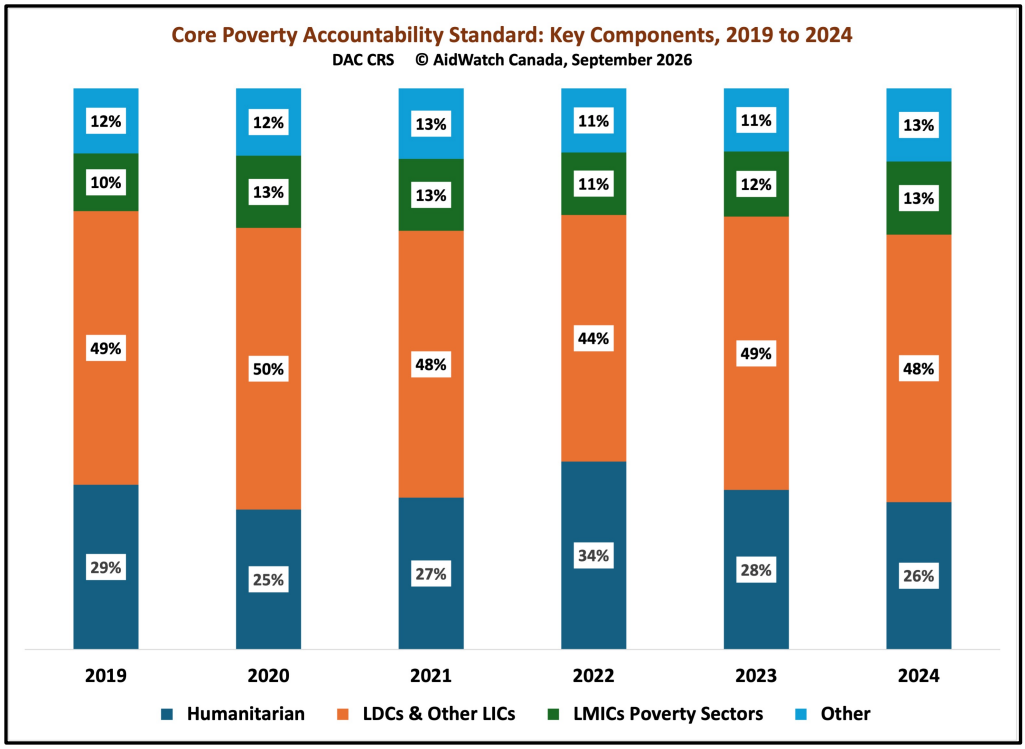
Japan (ranked 7th), 14% for France (ranked 11th), 11% for the United Kingdom (ranked 17th) and only 8% for Germany (ranked 21st).

Of all aid that reached LDCs and other LICs globally in 2024, the United States provided 40% of this ODA alone. Given its substantial role in aid to these countries, it is not surprising that the DAC reported in its preliminary aid levels for 2025 that aid to LDCs collapsed by 26% in that year. The latter is sure to have major ramifications on CPAS for 2025 and beyond.

Impact of humanitarian assistance on CPAS

Humanitarian assistance averaged 28% of the Core Poverty Accountability Standard over the six years from 2019 to 2024. (**Chart Four**) Humanitarian aid is an essential resource in its own right, which is falling increasingly short of meeting humanitarian need.[18] Its share of CPAS has been shrinking slightly over the six years. As noted above, there was a modest 3% increase in total CPAS (2024 dollars), including humanitarian assistance, while when humanitarian assistance is discounted, there was an 11% increase in the portions of CPAS allocated to long-term development initiatives. However, CPAS for long-term development purposes still declined slightly from 27% of ODA, excluding humanitarian assistance, in 2019 to 25% in 2024.

Chart Four: Key Components of the Core Poverty Accountability Standard



[18] See the Office for the Coordination of Humanitarian Affairs (OCHA), Global Humanitarian Overview, 2026, accessed at https://www.unocha.org/news/todays-top-news-global-humanitarian-overview-2026-sudan-occupied-palestinian-territory.

Delivery Channels for CPAS

Civil Society Organizations (30%), alongside Governments (30%) and UN Organizations (22%) are the primary delivery channels for CPAS disbursements by all DAC providers in 2024. (**Chart Five**) The private sector delivered 9% of these disbursements, while International Financial Institutions and Regional Multilateral Organizations played a minor role.

CSOs are strongly concentrated in the areas covered by CPAS, accounting for 59% of total CSO disbursements in 2024. UN organizations also show a strong CPAS orientation at 47% of their total disbursements. (**Table Four**) The private sector is concentrated in CPAS. But in closer examination, the United States accounted for 79% of the private sector disbursements, mainly in LDCs and other LICs. Within LDCs, these US private sector disbursements were focused mainly on basic health and reproductive health (together accounting for 51%) followed by agriculture at 10%. By contrast, International Financial Institutions, which are an increasingly important channel for many providers, directed only 7% of their total DAC disbursements to CPAS areas.

Chart Five: Delivery Channels for the Core Poverty Accountability Standard

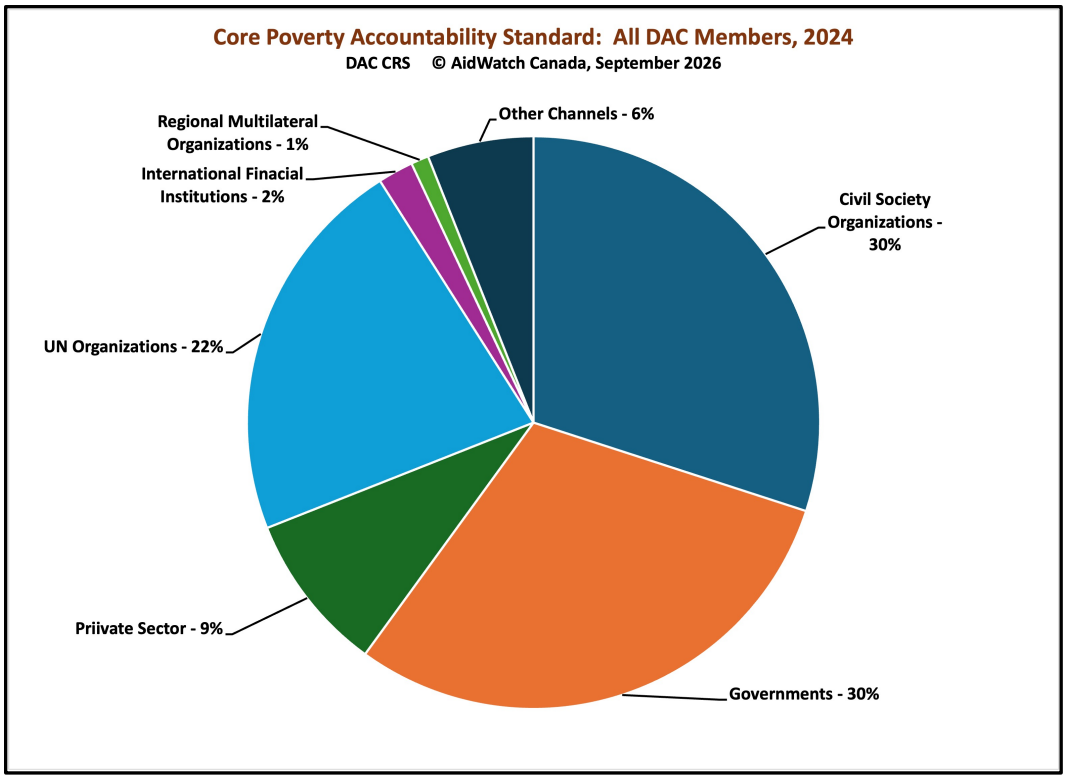


Table Four: CPAS Disbursements in Total Channel Disbursements, 2024

Channel of Delivery	CPAS Share of Channel Disbursements
Civil Society Organizations	59%
UN Organizations	47%
Private Sector	45%
Governments	22%
International Financial Institutions	7%
Regional Multilateral Organizations	6%
Other Channels	37%

Annex One

Core Poverty Accountability Standard: What is included?

1. Least Developed Countries and other Low-Income Countries

Countries in red indicate extreme fragile context

Countries marked SIDS in green indicate Small Island Developing States

Afghanistan
Angola
Bangladesh
Benin
Burkina Faso
Burundi
Cambodia
Central African Rep.
Chad
Comoros **SIDS**
Djibouti
DPRK
DRC
Eritrea
Ethiopia
Gambia
Guinea
Guinea-Bissau, **SIDS**
Haiti SIDS
Kiribati **SIDS**
Lao PDR
Lesotho
Liberia
Madagascar
Malawi
Mali
Mauritania
Mozambique
Myanmar
Nepal
Niger
Rwanda
Senegal
Sierra Leone
Solomon Islands **SIDS**
Somalia
South Sudan
Sudan
Syria
Tanzania
Timor-Leste **SIDS**
Togo
Tuvalu **SIDS**
Uganda
Yemen
Zambia

2. Other Countries with Extreme Fragile Contexts (not included those in #1 above)

Cameroon
Congo
Equatorial Guinea
Iraq
Libya

3. Other ODA-Eligible Small Island Developing States (not including those in #1 above)

Cape Verde
Cuba
Dominica
Dominican Republic
Fiji
Grenada
Guyana
Jamaica
Maldives
Marshall Islands
Mauritius
Micronesia
Nauru
Niue
Papua New Guinea
Saint Vincent
Samoa
Sao Tome & Principe
Suriname
Tokelau
Tonga
Vanuatu

4. Select Core Poverty Oriented Sector Codes in Lower Middle-Income Countries

112XX – Basic Education
122XX – Basic Health
130XX – Pop & Reproductive Health
14030 – 32 – Basic Water & Sanitation
15113 – Anti-Corruption Organizations
15130 – Legal and Judicial Development
15150 – Dem 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

5. Lower Middle-Income Countries, 2025 (not included in #1, #2 or #3 above)

(per capita GNI between $1,136 and $4,465 in 2022 as measured by the World Bank)

Algeria
Bhutan
Bolivia
Cote d'Ivoire
Egypt
Eswatini
Ghana
Honduras
India
Iran
Jordan
Kenya
Kyrgyzstan
Lebanon
Mongolia
Morocco
Nicaragua
Nigeria
Pakistan
Sri Lanka
Tajikistan
Tunisia
Ukraine
Uzbekistan
Viet Nam
Zimbabwe

6. DAC Purpose Codes

Gender Equality principal purpose 2
Disabilities principal purpose 2