

Improving Access to Information on External Assistance

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The Republic of Moldova has recently received a substantial amount of foreign assistance from international organisations and foreign governments in the form of loans, grants and humanitarian aid in order to overcome the consequences of the energy crisis and the regional security crisis, as well as for investment projects. In this context, it is more important than ever to ensure public access to data on the use of external assistance, as well as the conditions under which funding is provided. Transparency gives society the opportunity to hold the Government accountable in order to ensure a sound management of the assistance received and to protect the public interest. This article identifies problems related to public access in the Republic of Moldova to information on external assistance received and proposes measures to overcome them.

Why is it important to increase access to information on external assistance?

Transparency of information about loans and other forms of external assistance is vital to ensure a responsible use of funds received and to prevent the waste or misuse of public resources. Civil society needs transparency in order to hold the Government accountable for the amount of debt contracted, the terms of contracts, the allocation of resources. Transparency ensures that investors and lenders have a clear idea of the public debt burden, which reduces the risk associated with lending and uncertainty premiums and therefore allows the Government to borrow more cheaply. Transparency is also a precondition for effective debt management by the Government, it helps to define and implement responsible borrowing strategies by identifying and eliminating harmful past practices.

Public access to external assistance data should cover the following key issues:

- **The process of contracting the financing:** the circumstances under which the external loans were contracted, the contracting parties and their relations (including possible power imbalances that may affect financial relations), the financing instruments, the contractual terms (financial conditions, but also other conditionalities such as policy conditions, the obligation to contract suppliers from the lender's country, etc.);
- **Object of funding:** how resources were allocated and used; results of funded projects; their social, economic or environmental impact; impact of related conditionalities;
- **Impact of debt servicing:** how debt repayments and interest/fee payments affect the public budget and the government's ability to meet obligations, provide public services or invest.

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It is important not only to make sure that information on external assistance is published, but also that the published data are accessible. Presentation of information in formats unsuitable for data processing, fragmentation of information systems affects the accessibility of information and inhibits its integration or combination with other data.

Compliance with UNCTAD principles on sovereign lending and borrowing transparency

Responsible financing has become a priority for the international community, especially after the 2008 global financial and economic crisis, which prompted international organisations to launch several initiatives. These include the *UNCTAD Principles for Promoting Responsible Sovereign Lending and Borrowing*², which contain a series of requirements concerning the transparency of information related to external financing for both borrowers (Principles 10-13) and lenders (Principle 5), as well as other principles aimed at promoting a more responsible behaviour in international financing (Principles 1-4, 6-9, 14-15).

Table 1. Compliance in the Republic of Moldova with UNCTAD principles on transparency of sovereign lending and borrowing

Principles	Compliance with the principles in the Republic of Moldova
Principle 10. Transparency: The process for obtaining financing and assuming sovereign debt obligations and liabilities should be transparent.	
Governments have a responsibility to put in place and implement a comprehensive legal framework that clearly defines procedures, responsibilities and accountabilities.	Observed. <i>Law No 419 of 22-12-2006 on Public Sector Debt, State Guarantees and State On-lending</i> ³ defines public sector debt, regulates the reporting of public sector debt, establishes the purpose, the manner of contracting, disbursement, repayment, registration and administration of government debt, the granting of state guarantees and on-lending from state loan funds. In addition, the <i>Regulation on the institutional framework and the mechanism for coordination and management of external assistance</i> ⁴ , approved by GDRM No 377 of 25.04.2018, establishes the institutional framework for external assistance and the mechanism for coordinating and managing external assistance.
Because the taxpayers of a country will ultimately be responsible for the repayment of the sovereign's debt, their representatives in the legislature should ideally be involved in the decisions about whether and how to incur the debt.	Observed. According to the law, external governmental loan contracts are ratified by the Parliament of the Republic of Moldova through an organic law.

² UNCTAD Principles on Promoting Responsible Sovereign Lending and Borrowing: https://unctad.org/system/files/official-document/gdsddf2012misc1_en.pdf

³ https://www.legis.md/cautare/getResults?doc_id=133961&lang=ro#

⁴ https://www.legis.md/cautare/getResults?doc_id=117564&lang=ro#

Principle 11. Disclosure and publication: Relevant terms and conditions of a financing agreement should be disclosed by the sovereign borrower, be universally available, and be freely accessible in a timely manner through online means to all stakeholders, including citizens.	
The material terms (financial and legal) of a sovereign's outstanding debt issuances should be made publicly available in the official language(s) of the country.	Observed. Ratification of loan agreements by the Moldovan Parliament takes place through organic laws, which are published together with the texts of the agreements. The texts of the memoranda with the IMF on economic and financial policies can be found on the web page of the IMF's Permanent Representative Office in Moldova ⁵ .
Debtors should make public disclosure of their financial and economic situation, providing among others the following information: (i) accurate and timely fiscal data; (ii) level and composition of external and domestic sovereign debt including maturity, currency; (iii) external accounts; (iv) the use of derivative instruments and their actual market value; (v) amortization schedules and, (vi) details of any kind of implicit and explicit sovereign guarantees.	Observed partially. Generally, the necessary information and statistics are produced and published, but they are fragmented (by institution, by time period and by data presentation format) and require a substantial collection effort from users. Details of the information currently available can be found in Annex 1 to this article.
The information disclosed should conform to standardised reporting requirements and be relevant. It is recommended that sovereign borrowers disclose information according to international norms, such as the IMF's Special Data Dissemination Standard.	Observed. Fiscal and external liabilities statistics are produced according to the following international standards: Government Finance Statistics Manual (GFSM 2014) ⁶ and Balance of Payments and International Investment Position Manual (BPM6) ⁷ . Moldova participates in the Special Data Dissemination Standard (SDDS) ⁸ .
Principle 5. Project financing (responsibilities of lenders)	
Lenders financing a project in the debtor country have a responsibility to perform their own ex ante investigation into and, when applicable, post-disbursement monitoring of the likely effects of the project, including its financial, operational, civil, social, cultural, and environmental implications.	Observed partially. Some lenders, such as the World Bank, publish detailed information on the projects financed, including the objectives, disbursements and repayments, procurement, audited financial statements, implementation status reports and results ⁹ . Other lenders usually publish more concise information.
Principle 12. Project financing (responsibilities of borrowers): In the context of project financing, sovereign borrowers have a responsibility to conduct a thorough ex ante investigation into the financial, operational, civil, social, cultural and environmental implications of the project.	

⁵ <https://imf.md/>

⁶ <https://www.imf.org/external/Pubs/FT/GFS/Manual/2014/gfsfinal.pdf>

⁷ <https://www.imf.org/external/pubs/ft/bop/2007/pdf/bpm6.pdf>

⁸ <https://dsbb.imf.org/sdds/country>

⁹ https://projects.worldbank.org/en/projects-operations/projects-list?os=0&countryshortname_exact=Moldova

Borrowers should make public the results of the project evaluation studies. Lender's responsibility to investigate a project that is being funded with public monies (see Principle 5) does not relieve the sovereign borrower of its independent responsibilities in this regard.	Observed partially. According to the <i>Regulation on the institutional framework and the mechanism for coordinating and managing external assistance</i>, the beneficiary institutions should prepare annual/final progress reports on the implementation of external assistance projects and submit them to the Government. Fragmented information can be found on the websites of beneficiary institutions (but not always), and project records can be found on the <i>Platform for the management of external assistance</i>, containing the main data on the progress and results of projects (but the records are often incomplete or not updated)¹⁰. Annually, the Ministry of Finance publishes a <i>Report on Foreign Assistance to the Republic of Moldova</i>¹¹, which contains generalised information on the volume of foreign assistance, main recipient sectors and main lenders/donors, but without an assessment of the performance of specific projects. Impact assessment studies of external assistance projects are carried out only on a case-by-case basis, at the request of the Ministry of Finance or at the initiative of lenders/donors. Some of them can be found on the Ministry of Finance website (Reports -> Evaluation reports¹²).
Principle 13. Adequate management and monitoring: Debtor countries have a responsibility to put in place effective debt management and monitoring systems, including at the sub-national level.	
Debtors should design and implement a debt sustainability and management strategy.	Observed. The Ministry of Finance regularly elaborates and publishes medium-term government debt management programmes¹³. The <i>2022-2024 Medium Term State Debt Management Programme</i> is the latest programme developed.
An audit institution should conduct independent, objective, professional, timely and periodic audits of debt portfolios to assess quantitatively and qualitatively the recently incurred obligations. Audits should also be undertaken at sub-national levels.	Observed partially. The Court of Accounts has carried out several audits on the performance of government debt management, the last published audit report being for 2018¹⁴. The audit verified if all risk parameters were within the limits set by the Medium-Term Government Debt Management Programme, if all debt servicing obligations were met, the level of loan disbursements, listing the problematic projects. The results of the projects, the rationales for them, the conditions of funding were not assessed.

Source: elaborated by the author

¹⁰ <http://amp.gov.md/portal/activities>

¹¹ <https://www.mf.gov.md/sites/default/files/Raport%20ODA%202021.pdf>

¹² <https://www.mf.gov.md/ro/content/rapoarte-0>

¹³ <https://www.mf.gov.md/ro/datoria-sectorului-public/programe-pe-termen-mediu>

¹⁴ <https://www.mf.gov.md/ro/content/auditul-datoriei>

Information on external assistance currently available

There are currently two primary data sources on external assistance in the Republic of Moldova: the Ministry of Finance and the National Bank of Moldova (NBM). The Ministry of Finance produces and publishes information on the external support received by the general government, and the NBM – aggregate statistics on external assistance received by the public sector (including the NBM) and private sector. The Ministry of Finance publishes foreign assistance data on several separate pages on its website: the open data catalogue (Excel files for separate periods, it is not possible to generate uninterrupted time series), public sector debt and external debt pages (images and PDF files), reports, and the *Foreign Assistance Management Platform* (under construction). The NBM publishes data in the Interactive Database (reports can be generated in HTML, Excel, Word, PDF format with time series between 2009 and 2022), but some indicators can only be found in publications.

International organisations publish essentially the same external debt data reported to them by member governments or lenders. The added value lies in the possibility to compare statistics across countries and more user-friendly web interfaces. The disadvantage is the absence of up-to-date information due to lengthy data reporting and validation procedures. The main external assistance data portals include the World Bank/IMF debt statistics databases (International Debt Statistics, Debt Service Suspension Initiative, Quarterly External Debt Statistics, Quarterly Public Sector Debt, Joint External Debt Hub). In addition to statistics, the World Bank together with the IMF regularly prepares and publishes country debt sustainability analysis reports. Statistics on external support for development in the form of grants, technical assistance and concessional loans reported by donors can be accessed on the OECD statistical portal, via the Creditor Reporting System.

For the list of indicators published by various organisations and references to them, see Annex 1.

Conclusions and Recommendations

The analysis of publicly available information on external assistance received by the Republic of Moldova shows that all the data deemed essential are produced and published. Overall, the performance of Moldova's statistical system was assessed by the World Bank as good, with a score of 79 out of 100 points, which places Moldova in the IV quintile among countries assessed (2019)¹⁵. That being said, we also see some shortcomings that need to be addressed:

Accessibility of information. The information published on the Ministry of Finance website is fragmented, not organised in an easily navigable menu, does not allow the generation of time series. Although the NBM has an online database with systematised information, some relevant indicators are not available in this database and have to be collected from separate publications, which hinders data integration, combination and analysis;

Degree of disaggregation of statistics. Aggregate statistics on external assistance are produced and published, both for reimbursable and non-reimbursable support, but disaggregated data (geographically, by beneficiary industry etc.) are only available in fragments. This can be a problem because the lack of

¹⁵ <https://www.worldbank.org/en/programs/statistical-performance-indicators>

complete information about the concentration of support by economic activity, for instance, hinders the setting of priorities by government and donors;

Visibility of information about project results. The statistics available are predominantly centered around the needs of lenders, giving them the information they require to assess risk and debt sustainability. At the same time, the disclosure of relevant information from the citizens' perspective is neglected, such as the results of foreign-funded projects, their contribution to the economic and social development of the country, the indirect impact (effects of conditionalities) etc. A question that often appears in the public space is, 'If Moldova has received so much foreign support, where are the results?'. The information available on governmental portals does not provide sufficient answers to this question, undermining taxpayers' confidence that public projects are being carried out in their best interests. The creation of the *Platform for the Management of External Assistance* was a step towards filling this gap, but project records are not yet complete and sufficiently well organised;

Regular auditing of the external debt and conducting evaluation studies of external assistance projects.

These principles are not fully implemented in Moldova: currently (January 2023), only the Court of Accounts' audit reports of the state debt management performance for 2018 and 2017 are available on the Ministry of Finance website. The results of a full audit of the entire project portfolio, including the old ones, have never been published. Even the audits conducted were limited to verifying financial parameters (conformity of debt with the established risk limits, honouring of government debt servicing obligations, level of loan disbursement), omitting non-financial aspects (effectiveness of projects, rationales for contracting them, financing conditions, economic and social impact). Similarly, evaluation studies of external assistance projects are not carried out on a regular basis, but on a case-by-case basis. Currently only three such studies are published on the Ministry of Finance website, elaborated with the support of development partners. Nor does civil society have sufficient access to information and resources to carry out regular and comprehensive independent audits, with only sporadic efforts to assess the progress of foreign-funded projects.

To improve access to information on external assistance and overcome the shortcomings identified above, we propose the following policy measures:

Improving the accessibility of information. Efforts to develop and populate the *External Assistance Management Platform* with data need to be continued and accelerated so that information on project progress is complete and up-to-date. The reports on debt and foreign assistance indicators published on the Ministry of Finance's website should be systematised in a database that allows the generation of time series according to the parameters chosen by users, in user-friendly formats, accompanied by metadata explaining the meaning of the indicators. An information system containing the necessary data already exists, namely DMFAS (Debt Management and Financial Analysis System), where the Ministry of Finance enters information on disbursements and public external debt service, including projected servicing, and the NBM – on disbursements and servicing of private external debt. DMFAS was created for state authorities and is not intended to provide access to external users, but aggregated data from it can be exported to an online database with public access. Improving the accessibility of data also means digitising and publishing information from archives, such as older loan agreements with the related project documentation.

Expanding the set of statistical indicators produced. Statistical indicators on external assistance should not be limited to debt levels and sustainability, as at present, but should also include aspects relating to the quality of projects carried out with external financial support (relevance, coherence with national priorities, effectiveness, efficiency, direct and indirect impact etc.). The development of the concepts of

these indicators and the methodologies for their calculation is a task for the whole international community. There are already organisations working on such issues (e.g. the European Network on Debt and Development (Eurodad)¹⁶), and the Moldovan government and civil society can contribute with suggestions.

Supporting the statistical system. The implementation of the above measures cannot be achieved without supporting the capacities of national producers of relevant statistics. They face a shortage of staff that has become critical amidst the huge demand from the IT sector for staff with data processing skills. It is necessary therefore to provide resources for an adequate remuneration of labour, competitive with that offered by the private sector; to support education institutions in training staff in short supply, to provide financial and technical support to the Ministry of Finance and the NBM for developing financial flows and positions statistics.

Conducting regular external debt audits and evaluation studies of external assistance projects. The UNCTAD principle and the European Parliament recommendation of 17.04.2018 to conduct regular public debt audits should be respected¹⁷. These audits should include an analysis of why the debt was incurred, what the conditions were, how the projects were managed, and what their impact was both on public finances and on the welfare of the population. The audit can be carried out not only by the Court of Accounts, but also by international organisations (with a focus on assessing the lending practices), the lending governments¹⁸ and civil society, and this requires ensuring adequate access to relevant information and documents for users. We acknowledge that carrying out a full audit of all public debts incurred since independence is a complex undertaking, so it could be carried out in a sequential manner. Initially, a general assessment can be made, identifying the most problematic practices/projects, then at each stage a specific loan operation or section of the lending process can be analysed.

Conducting educational activities on the use of statistics. To support society's efforts to keep the contracting and use of foreign assistance under control, governmental and non-governmental organisations need to educate the public about key concepts that are useful for understanding the information on foreign assistance, available data sources, ways to analyse and interpret data, the use of data in decision-making, information access rights and data governance¹⁹.

¹⁶ <https://www.eurodad.org/>

¹⁷ https://www.europarl.europa.eu/doceo/document/TA-8-2018-0104_EN.html

¹⁸ See, for example, Norway's experience:

https://www.regjeringen.no/globalassets/upload/ud/vedlegg/utvikling/report_debt2013.pdf

¹⁹ See, for example, the Debt Justice organisation's *Guide to Understanding and Accessing Debt Information*: <https://debtjustice.org.uk/report/guide-to-understanding-and-accessing-debt-information>

Annex 1. The information on external assistance currently available: list of indicators and useful references

There are currently two primary data sources on external assistance in the Republic of Moldova: the Ministry of Finance and the National Bank of Moldova (NBM). Statistics on external debt and foreign development aid indicators are also available on the websites of international organisations (World Bank, International Monetary Fund, Organisation for Economic Cooperation and Development). The Ministry of Finance produces and publishes information on the external support received by the government sector, and the NBM – aggregate statistics on external assistance received by the public sector (including the NBM) and private sector.

Data published by the Ministry of Finance include:

Open Data Catalogue (Excel files): <https://www.mf.gov.md/ro/ministerul-finan%C8%9Belor/catalogul-de-date-deschise-al-ministerului-finan%C8%9Belor>. Specific periods (year, quarter, month) in the data catalogue correspond to separate Excel files and it is not possible to generate uninterrupted time series.

- Disbursements from external grants (quarterly disbursements by project);
- Public sector debt positions (by type of debt and instrument – quarterly totals);
- Execution of the state budget on external governmental debt (monthly latest updates);
- External government debt position by lender (monthly totals);
- External government debt position by currency (monthly totals);
- Execution of the state budget as at the end of the previous month:
 - Grants received (from governments and international organisations, current and capital);
 - Interest and other payments on external debt;
 - External loans (disbursed and repaid, from governments and international organisations, for budget support or investment projects);
- Execution of the local government budget as at the end of the previous month (same structure as for the state budget, aggregated and by separate mayoralities);
- Summary of foreign-funded projects included in the state budget (approved for the current year, executed for previous years).

Public sector debt (PDF files and images): <https://www.mf.gov.md/ro/datoria-sectorului-public/rapoarte/datoria>.

- Structure of public sector debt at the end of the previous year (external and domestic; state debt, debt of administrative-territorial units, public corporations, the NBM);
- Quarterly reports on the state of public sector debt, state guarantees and state on-lending:
 - Evolution of public sector debt, by components (external and domestic; state debt, debt of public corporations, the NBM);
 - Risk and sustainability indicators set in the Medium-Term Government Debt Management Programme;
 - Structure of government debt by type of interest rate;
 - Structure of government debt by instrument;
 - Evolution of government debt service, in absolute terms (MDL million) and as a share of state budget revenue;
 - Structure of external government debt and its share in GDP;

- Structure of external government debt by lender;
- Structure of external government debt by currency;
- Disbursements on external government debt, by lenders;
- Disbursements on external government debt by purpose (budget support or projects).

External government debt (PDF files and images): <https://www.mf.gov.md/ro/datoria-sectorului-public/rapoarte/datoria-de-stat/datoria-de-stat-extern%C4%83>.

- External government debt by lender (bilateral and multilateral) at the end of the previous month;
- Monthly latest updates on the execution of the state budget in terms of external government debt (external government debt position, drawings and repayments, exchange rate fluctuations of the US dollar against other currencies, servicing of external government debt).

Reports: <https://mf.gov.md/ro/content/rapoarte-0>

- Annual reports on external assistance (for 2017-2021);
- Evaluation reports (3 evaluation studies);
- Disbursements of budget support grants and loans (cumulative quarterly data, 2019-2022).

External Assistance Management Platform (the platform is run by the Ministry of Finance): <http://www.amp.gov.md/portal/> (the platform is under construction and not all information is complete):

- Data on individual projects, the project record includes: project status, objectives, main results, planned and actual start and end dates, project cost, total commitments and disbursements, funding organisations and disbursements per organisation, beneficiary and implementing organisations, associated documents and contact details;
- Dashboard: top donors, top sectors, top regions, beneficiary and implementing organisations (by actual and planned commitments and disbursements);
- Map of the districts of Moldova where projects are implemented with the structure of projects by sectors and donors.

Data published by the NBM include:

Interactive database (IDB) (reports can be generated in HTML, Excel, Word, PDF with time series since 2009): <https://bnm.md/bdi/>

- Balance of payments of the Republic of Moldova (quarterly flows):
 - Drawings and repayments of external loans, by sector (general government, central bank, banks, other financial and non-financial corporations, households) and maturity (short-term and long-term);
 - Incurrence or settlement of other external liabilities (intercompany lending, bonds and derivatives, deposits, trade credits and advances, SDR allocations, other liabilities);
 - Interest paid on external liabilities (primary income);
 - Current international cooperation (grants, technical assistance and other external aid received by government and the private sector);
 - Capital transfers (external assistance for investment or high-value projects received by general government and the private sector).
- International investment position (positions at the end of quarter):
 - Value of debt instruments within direct investment (intercompany loans, trade credits, other liabilities);

- Value of debt instruments within portfolio investment and derivatives;
- Position of liabilities in the form of deposits, external loans, trade credits and advances, SDR allocations, other liabilities, by institutional sector and maturity;
- Gross external debt of the Republic of Moldova (positions at the end of quarter):
 - by institutional sectors and original maturity (general government, central bank, banks, other financial and non-financial corporations, households).

Statistics and publications (PDF and Excel files):

- Quarterly analytical comments '*International accounts of the Republic of Moldova*': [https://bnm.md/ro/search?partitions\[0\]=677&post_types\[677\]\[0\]=2237](https://bnm.md/ro/search?partitions[0]=677&post_types[677][0]=2237). In addition to the information available in the IDB:
 - External borrowing by general government and central bank, by lender;
 - Gross external debt to GDP ratio, other sustainability indicators;
 - Average implicit interest rates on loans and SDR allocations;
 - Public and private external debt;
 - Public external debt service;
 - External debt in the form of loans, SDR allocations and debt securities, by lender;
 - Currency structure of the stock of external loans (public and private);
- Statistical yearbook '*International accounts of the Republic of Moldova*': [https://bnm.md/ro/search?partitions\[0\]=674&post_types\[674\]\[0\]=923](https://bnm.md/ro/search?partitions[0]=674&post_types[674][0]=923). In addition to the information available in the IDB and quarterly publications:
 - Currency structure of total external debt;
 - Currency structure of external debt by institutional sectors;
 - Gross external debt position: debt denominated in foreign and domestic currency;
 - Net external debt position (liabilities minus assets) presented by sector;
 - Projected external debt service over the coming year (principal and interest payments) by institutional sector;
 - Gross external debt position: arrears (debt not paid on time) presented by sector.
- *International accounts: compilation methodology and information base* (explanations of the content and meaning of statistical indicators, compilation methods and data sources used): <https://bnm.md/ro/content/conturile-internationale-metodologia-de-compilare-si-baza-informatiionala>

International organisations publish essentially the same external debt data reported to them by member country governments or lenders. The added value lies in the possibility to compare statistics across countries and more user-friendly web interfaces. The disadvantage is the absence of up-to-date information due to lengthy data reporting and validation procedures. Among the main external assistance data portals, the World Bank/IMF debt statistics databases are the most important:

- **International Debt Statistics (IDS):**
<https://www.worldbank.org/en/programs/debt-statistics/ids>
 (key indicators of external debt positions by institutional sectors and lenders, financial flows, and sustainability, annual data)
- **Debt Service Suspension Initiative (DSSI):**
<https://www.worldbank.org/en/programs/debt-statistics/dssi>

(key indicators of external debt positions and qualitative indicators such as average grant component of total external liabilities, average interest, average maturity, share of concessional debt in total external debt etc., annual data)

- **Quarterly External Debt Statistics (QEDS):**
<https://www.worldbank.org/en/programs/debt-statistics/qeds>
(structure of external debt by institutional sector and currency, projected external debt service, quarterly data)
- **Quarterly Public Sector Debt (QPSD):**
<https://www.worldbank.org/en/programs/debt-statistics/qpsd>
(detailed quarterly data on domestic and external public debt)
- **Joint External Debt Hub (JEDH):** <http://www.jedh.org/>
(joint database of the World Bank, IMF, BIS and OECD that gathers data on external liabilities and assets, such as bilateral and multilateral loans, SDR allocations, bonds, reserve assets).

In addition to statistics, the World Bank together with the IMF regularly prepares and publishes country debt sustainability analysis reports:

Debt Sustainability Analysis (DSA): <https://www.worldbank.org/en/programs/debt-toolkit/dsa>

Statistics on external support for development in the form of grants, technical assistance and concessional loans reported by donors can be accessed on the OECD statistical portal:

OECD Creditor Reporting System Database:

<https://stats.oecd.org/Index.aspx?DataSetCode=crs1>

(Official Development Assistance (ODA) statistics by sector – education, healthcare, energy, etc., by channel – governments, NGOs, education institutions etc., by commitments and disbursements, by type of assistance – budget support, projects, debt forgiveness etc.)