RECLASSIFICATION OR REPRIORITISATION?
THE SECTOR ALLOCATION OF SWEDISH OFFICIAL
DEVELOPMENT ASSISTANCE 1973-2013

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Summary

Do political priorities governing foreign aid influence the official accounting of development assistance funds? A hypothetical example would be a project improving the condition of a major road located in an area plagued by flooding. Does the donor country administration account for the purpose of the funds as improving infrastructure? Or perhaps as an action mitigating the effect of climate change? If the current policy governing development assistance emphasises environmental protection, one can imagine an increased likelihood of the project receiving the latter classification.

The question posed in this paper is in other words whether re-formulated political goals for development assistance lead to reclassifications of individual aid projects, rather than actual reallocations of funds. In the approach taken here, variations in Swedish bilateral ODA commitments 1973-2013 have been compared on a project-level basis between two sources of development aid statistics: official data from the OECD/DAC Creditor Reporting System (CRS), and a research data set from development innovation lab AidData. In both data bases, aid projects are categorised by the sector of the recipient country's economy that it is meant to foster, which allows for an overarching comparison of the committed funds per sector.

In the data set provided by AidData, the organisation has extensively re-assessed the project-level sector codes, based on the CRS data. The sector classifications produced by AidData could theoretically be considered to be time consistent, as the sector codes are assigned by a limited group of people over a limited time period, and as the project members are unlikely to be affected by political goals formulated by donor country governments. Under this assumption, if a comparison of the two data bases over time yields different sector allocations, the conclusion will be that official DAC data suffers from time inconsistencies.

At the most aggregated (3-digit sector codes) level, the total share that has received different sector codes by CRS and AidData amounts to 15 per cent out of 55,330 Swedish aid projects or, in other terms, eight per cent of the total funds. Out of the 29,640 projects that have been coded by AidData, the share of projects whose sector codes do not match reaches a higher number of 27 per cent (or 17 per cent of total funds), a more correct picture of the total differences between the two data sets. At a more detailed level (5-digit sector codes), 39 per cent of the total funds are coded differently. However, these represent over 50 per cent of the projects, indicating that projects with smaller committed funds are more often mismatched in terms of sector codes.

Among the projects that have received the same 3-digit code, a lower share (27 per cent) of the funds are coded differently at the 5-digit level. This implies that a large share of

the differences are differences within the same sector. In turn, this finding can be taken to say that the many different CRS purpose codes that are available constitute a cause of confusion on behalf of the CRS users.

Twelve sectors with above-average shares of sector code differences between the two systems are identified, ranging from education and health to institution building, conflict prevention, emergency response and donor administrative costs. However, it would seem that methodological issues explain a considerable part of the differences, such as the fact that *998: Unallocated/Unspecified* is the single most frequent AidData sector code when the sector codes differ. Since this indicates that AidData are likely to have access to insufficient information about projects, its data base is perhaps not a good enough stepping stone for the analysis.

Further, the two systems of codes are simply quite different, leading to differences that stem from the fact that the CRS code might be outdated by the time the AidData staff assess the project. When disaggregating the data set to a more granular level, indications of reclassification of funds rather than an actual reallocation can be found in one sector: *15150: Democratic participation and civil society*. Other areas of official development assistance seem to be easier to classify by sector codes, many of which are areas where large funds are distributed over a smaller number of projects, such as *930: Refugees in donor countries*.

Regarding environmental aid, Sida is found to be more conservative with its environmental sector classification, than is AidData. Another picture emerges when studying the use of policy markers for environmental objectives and for gender equality issues. Assuming that AidData has access to sufficient information to judge the "greenness" of Swedish aid projects, evidence is found that Sida overuses the marker "significant objective" for environmental and gender questions in the CRS system.

The overall conclusion is that using AidData as the primary source of information, instead of the official data provided by DAC/CRS, does not make a drastically different sector allocation of Swedish bilateral ODA emerge. However, the lack of evidence at an aggregate level is not to be interpreted to say that the data is time consistent. Rather, future research would be encouraged to conceive of a method more suited to uncovering the answer of reclassification or reprioritisation.

1 Introduction

Imagine a scenario where a country receives one million US dollars in official development assistance from a donor country in order to improve the condition of a major road. The road is located in an area plagued with flooding, and one aim is to make the road accessible despite the regular high water level. Back in the donor country administration, the project must be carefully monitored and accounted for. An administrator in charge of the project is tasked with entering it into the organisation's statistics data base, which requires the administrator to assign a single code reflecting the overarching intended purpose of the project, according to a long list of codes. The project can clearly be classified as developing the local infrastructure, whereby one choice is code *21020: Road Transport.* However, the floods have worsened in later years due to climate change, and therefore another possibility is therefore to code the project as *41050: Flood Prevention/Control*, a subcategory to *Environmental Protection.* Since environmental protection is an important objective for the aid agency, the administrator may consider the environmental improvement as more important than the infrastructure aspect, and choose the latter code. However, an administrator twenty years in the past in charge of a similar project may never even have considered the environmental aspect of the project, whereby a time inconsistency in the statistics would arise.

In order to properly evaluate the effects of Official Development Assistance (ODA) over time, correct and available statistics are essential. The above situation, where a project is fitted with a seemingly arbitrary code considered to reflect the overall purpose of the committed funds, is purely hypothetical. Envisioning this situation on a larger scale, however, leads to questions regarding the reliability of project-level data. One widely stated example is an evaluation of "green aid" called PLAID, in which the authors found cases of a wide discrepancy between the donor's own stated share of environmentally beneficial aid projects, and the share estimated by researchers (Roberts et al., 2009). Thus, the concern is that donors may, intentionally or not, overstate their environmental work, for politically motivated reasons. If a donor agency claims to use ten per cent of its total funds for environmental improvement projects, compared to just five per cent ten years ago, is it certain that this reflects a different prioritization of funds, or does the number hide a greater tendency to classify projects as environmental aid?

The purpose of this paper is to analyse to what extent this issue exists in data on Swedish bilateral Official Development Assistance, and whether or not it can be considered a problem. The analysis is not limited to environmental sector aid, but explores the variation over the years 1973-2013, across all sectors. To the best of our knowledge, a systematic evaluation of the potential time inconsistency of sector allocated bilateral aid has never been applied to ODA across all sectors, whereby this paper represents a first attempt. As Sweden is a generally well-seen donor, its bilateral ODA makes for

an interesting study. Since only the bilateral funds are administrated directly by the Swedish government aid agency Sida, multilateral funds are excluded from the analysis. Further, this paper delimits itself to committed funds, since disbursements, though more representative of the actual funds reaching the partner countries, are less covered in data over time.

In order to answer the question of how consistent sectoral reporting of Swedish aid has been over time, data is compared between two sources: official reporting to the OECD Development Assistance Committee (DAC), and a data set for improved aid statistics called the *AidData Core Research Release*, compiled by the organisation AidData. AidData calls itself a research and innovation lab for development assistance, and is based in Virginia, United States. The data set is partly a continuation of the PLAID project mentioned above, and one of its goals is to enable evaluation of the kind intended in this paper, through an extensive re-assignment of project-level sector codes. The sector classifications produced by AidData could theoretically be considered time consistent, as the sector codes are assigned by a limited group of people over a limited time period, and as the project members are unlikely to be affected by political goals formulated by donor country governments. Under this assumption, if a comparison of the two data bases over time yields different sector allocations, the conclusion will be that official DAC data suffers from time inconsistencies.

The short answer is that, based on currently available data, it would not seem that the sector allocation of Swedish ODA differs substantially between official data and AidData statistics. While some sectors exhibit a higher share of differently coded funds, the total allocation of funds divided by broad sectors is largely similar. New government policies for bilateral ODA can be seen through changed allocations of funds in both data bases, which would indicate an actual redistribution of funds rather than just reclassifications. However, some discrepancies can be found at a more granular level, where the data suggests a greater tendency in official data to code projects as human rights after renewed policy formulations in 2002. Suggestive evidence is also found of overuse of gender and environmental policy markers, which are thematic indicators used in the CRS system. Overall, the analysis is hindered by methodological problems, such as the lack of AidData coded data for some years, and differences in the list of available sector codes. For this reason, the lack of evidence that Swedish bilateral aid statistics are susceptible to political pressure is not to be interpreted as evidence that no such pressure exists. Rather, future extended work on the topic would be advised to find a method better suited to answer the question at hand.

The remainder of this paper is organised as follows. Background information on aid statistics, the DAC Creditor Reporting System and AidData are laid out in Section 2.

Section 3 begins with a presentation of the applied data set. The section continues with a summary of Swedish bilateral ODA, followed by a review of political currents shaping the allocation of aid. The analysis in Section 4 is divided into a general comparison, an account of the more inconsistent sectors and, finally, a number of case studies, describing in detail the sectors that are most likely to be subject to political pressure as of today: Democracy, institutional building and human rights, Environmental protection and Gender equality. Section 5 sums up the conclusions of the study.

2 Statistics on Official Development Assistance

This section features a brief introduction to the subject of aid statistics. Then follows a methodology-focused presentation of the two data bases used in this paper to study Swedish aid funds over time: the OECD/DAC Creditor Reporting System and AidData. For a detailed presentation of the data employed in the analysis, see Section 3.1. Finally, hypotheses of why the two systems would produce different classifications are discussed.

The topic of this paper, aid statistics, may seem like a narrow subject for the already-involved. However, information about where, how much and for what purpose aid funds are given is crucial in order to asses the consequences of Official Development Assistance (ODA). Beyond its usefulness for aid agencies in evaluating their operations, and for OECD country governments in budgetary work, other stakeholders exist, who ought to take an interest in data on aid flows. Citizens of both donor and recipient countries need to stay informed in order to monitor the workings of their governments. In the recipient country context, aid will, at times, constitute large portions of the state budget, intended for improvements in the general living standard and not for the pockets of those in power. Donor country tax payers, in the Swedish case agreeing to give one per cent of their total contributions in foreign aid, would want to ensure that the funds are used for the correct purposes. Moreover, civil society organisations, be it environmental NGOs or humanitarian organisations, ought to take an interest in assuring that official funds are supporting their cause. Not least, the quality of academic research seeking to evaluate the concept of ODA hinges on availability and reliability of aid data.

In later years, much attention has been directed to the need for good quality development statistics. Transparency was a central theme at the 2008 High Level Forum on Aid Effectiveness in Accra (OECD, 2008), and following the conference a project called the International Aid Transparency Initiative was formed[1], aimed at improving donor disclosure of data. Sweden joined the initiative in 2008 through the Swedish International Development Co-Operation Agency (Sida), and has contributed to improved transparency through the OpenAid information service[2], as part of the 2010 transparency guarantee

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[1]See: `http://www.aidtransparency.net/`. Accessed June 22 2016.
[2]See: `http://openaid.se/`. Accessed June 22 2016.

for Swedish development assistance (Government Offices of Sweden, 2010). In line with these initiatives, Sweden is listed among the highest scoring institutions in the 2016 Aid Transparency Index (Publish What You Fund, 2016).

Traditionally, the primary source of aid statistics is the Organisation for Economic Co-operation and Development (OECD). The OECD Development Assistance Committee (DAC) publishes data in several sets, where ODA flows are aggregated at different levels. Among the virtues of the DAC data is that it is available over a long period of time, includes data from all DAC member countries and that the common standard for reporting facilitates comparison between donors. However, there are a few caveats to consider regarding the long-time horizon. First, DAC offers as good as complete coverage for member data only after 2003[3], and, at best, sporadic coverage of non-member data. Second, as this study will bring up in more detail below, it is not clear that data on the intended purpose of projects is fully comparable over time. Potentially, the means of reporting have improved, making more recent statistics more reliable than older statistics. The mindset of those reporting might also have changed over time, with possible consequences for data treatment when classifying a project. One would want to keep this in mind when employing the various DAC data sets, not to be lulled into a false sense of correctness.

2.1 Development Assistance Committee/Creditor Reporting System

The OECD Development Assistance Committee (DAC) coordinates and publishes data on the bilateral aid undertakings of its 29 member countries, which are historically the largest donors of development aid. The Creditor Reporting System (CRS) is a database for project-level aid statistics by donor and year, maintained by the DAC and containing data since 1967. By recording projects individually, the idea is to track what purposes ODA flows are meant to achieve, and make this information readily available for external review.

Individual member countries are obliged to report their bilateral aid activities through the CRS reporting material, which involves classifying each project into one of 37 sectors according to the main purpose that the project seeks to achieve. Within each 3-digit "sector code", the project is given a 5-digit "purpose code", reflecting the objective of the funds at a more granular level. See Box 2.1 for an example of how overarching sectors are divided into purpose codes. However, multilateral aid is reported to the DAC through the organisations that actually carry out the aid projects in developing countries, to avoid double counting. In the CRS data base, each data point represents one *commitment*, which is not necessarily the same as one *project*; a project may, on the contrary, be financed by several transactions in different years. A single commitment

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[3]See: https://stats.oecd.org/qwids/about.html. Accessed June 22 2016.

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may also register a large sum in one year, to be disbursed over several coming years. For the sake of comprehensibility, this text will interchangeably refer to a committed sum in one year as a *project* or a *transaction*. Further, note that these are not limited to material aid programmes, but could involve activities such as debt relief transactions, training courses, contributions to research or pure cash transfers from donor to recipient country governments.

The Swedish International Development Co-Operation Agency (Sida) is the Swedish Government bilateral aid agency, administrating about half of the total Swedish foreign aid budget[4]. Multilateral funds, however, are channelled directly through the Ministry for Foreign Affairs (Sida, 2016). Like all DAC members, Sida reports its new commitments for the previous calender year to the CRS system in July. The reported data is a compilation of all projects reported into the Sida planning system, where each project is entered by the administrator in charge of the project. The administrators are Sida personnel, in Sweden or abroad, who work with funding, planning and monitoring of the project. Administrators are given some training in the reporting system when new to the job, but are expected to handle the reporting independently after that, guided by a Sida internal statistics handbook. Together with the implementing organisation, they create a time plan and a budget, formulate the intended results and a plan for implementing these. All documentation established during this phase is saved in the Sida planning software.

The administrator, based either in Stockholm or abroad, continues to be the person at Sida in charge of the project during the time it is carried out, and is responsible for all evaluation and monitoring of the aid programme. While the project is active, the administrator normally makes two or three field trips to the location, besides handling the paperwork sent by the implementing agent. Each year, a meeting is held with representatives of the project, either on location or in Stockholm, to evaluate the progress. During the extensive preparation of a project, the administrator will likely form a clear idea of the main project goal. Moreover, the projects may reach the administrator with a clear goal already formulated, meaning that it is not really up to the administrator to "choose" a sector code in the CRS system. The choice appears to already have been made for her already at the idea stage of a project.

The full set of new projects each year is compiled into a data set by the Sida statistics division, which (1) organises the data according to the CRS methodology, and (2) performs quality checks. Examples of such quality checks include scanning for logical inconsistencies, applied to all data, and a closer examination performed on a random sample. For the latter check, the statistics division obtains all available information on the project,

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[4]This section, describing the reporting practise at Sida, is based on interviews with staff members conducted by the author in June and August of 2016.

and re-enters it into the planning programme according to its perception of the project, whereby potential inconsistencies between the two entries can be evaluated. The data set is then sent to DAC, which, in turn performs some manner of quality check before the data is finally published. In instances where DAC finds inconsistencies in the data, it is sent back to Sida statistics, and then forwarded to the correct department for revision.

Box 2.1: Examples of CRS codes

Sector code	Purpose code	Description
130		Population policies/programmes and reproductive health
	13010	Population policy and administrative management
	13020	Reproductive health care
	13030	Family planning
	13040	STD control including HIV/AIDS
	13081	Personnel development for population and reproductive health
720		Emergency response
	72010	Material relief assistance and services
	72040	Emergency food aid
	72050	Relief co-ordination; protection and support services

Source: The List of CRS Purpose Codes, updated April 2016.
Available at: http://www.oecd.org/dac/stats/purposecodessectorclassification.htm

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2.2 AidData

AidData is a research and innovation lab co-founded in 2009 by the College of William & Mary, Development Gateway and Brigham Young University (AidData, 2016(I)), with the aim of improving accessibility and coverage of development funding. By assembling information on aid flows from different sources, one of its objectives is to create a more comprehensive and all-encompassing source of statistics on aid, than what has been previously available. Its Research Release data base is organised to be readily comparable to the CRS, with each project being assigned a purpose code based on the CRS methodology. Since AidData classifies the purpose of a project independently of the original CRS codes, the data base functions as a way of cross-checking the donors' own stated purpose. The original paper presenting the data base, "Has Foreign Aid Been Greened?" by Roberts et al. (2009), compared the share of environmental aid in DAC donors' own reporting, to the share the authors found when evaluating the donors project by project. Among other findings, bilateral aid from the United Kingdom was found to deviate substantially in its level of "green aid" between own classifications and re-classified data. The authors interpret this to say that the UK systematically overestimates the environmental component of their foreign aid (Roberts et al., 2009).

Swedish ODA in the AidData data base is sourced from DAC, and only includes a small share of projects not originally reported in the CRS data base. Thus, AidData does not improve the availability of data on Swedish ODA. However, for the sake of this analysis, the data base has two main virtues. First, the AidData team assigns purpose codes to the projects, independently of the codes already assigned in the CRS system, thus in a way performing a cross-check of the codes assigned by Sida. Second, AidData allows for several different codes for a single contribution, reflecting the fact that one project may have several objectives. Increasing the level of detail in the CRS system to make it more comprehensible was one of the main objectives of AidData according to its founders (Tierney et al., 2011). Multiple codes allow researchers using the data to understand the various possible aims of a project, thus providing a clearer picture of what the funds are being used for.

The three-step methodology used by the team to assign a code to an aid project is described in the User Guide. The first and second steps involve a team member reading the available descriptions of the project, and assigning a single purpose code and one or more activity codes. These two assessments are made independently of each other, by different team members. Finally, a third team member "arbitrates" the two, by reviewing the two coding sets for any inconsistencies. If the first two rounds come up with identical entries, the observation is automatically verified (AidData, 2016(I))[5].

2.3 Potential reasons for differences in sector allocations

The four main hypotheses of this paper regarding why the sector codes assigned by Sida and by AidData would not be identical can be summarised as:

- Political pressure to focus aid funds on certain targeted sectors

- Unintentional mistakes, negligence or personal biases on behalf of the person assigning the code

- Insufficient information about the projects

- Multiple main goals

One theory is that priorities governing the Swedish politics of development assistance would create a sort of bias in the sector codes. As exemplified in the introduction, this could theoretically induce the bureaucrats at Sida to code a certain project as environmental aid, while infrastructure would previously have been considered its main goal. The underlying reason for this would be political pressure or, in other terms, a tendency among the staff to allocate more funds to prioritised sectors, while the capacity to actually change the allocation of funds is limited. Under this hypothesis, sector

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[5]The author has sought to speak with a staff member of AidData to verify this procedure, without any success.

codes representing areas given political priority would show up more often "by default" after such a political goal has been formulated. One would then have to assume that a large enough share of administrators and statisticians alike are influenced by the current politics, i.e. that it is noticeable in the data. This is not to say that administrators at Sida would *deliberately choose* to skew the sector allocation. Rather, it could be that awareness of the political agenda makes it more likely that a certain code is chosen. If this theory is correct, political priorities would change the allocation of funds more in the CRS data than in the AidData system.

In the Swedish CRS reporting, the main responsibility for reporting a project lies with the administrator in charge of the contribution. He or she can thus be expected to have an extensive knowledge of the various contents of the project, and the goals it aims to achieve, whereby the sector code assigned by Sida should match well with the actual contents of the project. On the other hand, the administrator's job includes various tasks, of which reporting to the statistics system is only one part, potentially one that he or she might find rather dull. Considering the level of detail and complexity in the CRS system, the risk of confusion on behalf of the administrators, and subsequent mistakes, seems substantial. However, the Sida statistics department estimates that only a small share of its quality checks turn up differences between the sector code assigned by the administrators and the statistics division (Sida staff interview, 2016-06-20). If this claim is correct, there is little reason to think that differences between AidData and CRS sector codes are the results of Sida assigning the "wrong" sector codes to projects. Further, one potential weakness of the AidData methodology is the sheer mass of observations to be coded per person. While this may improve knowledge of and familiarity with the CRS system and therefore contribute to accuracy, one can imagine an increased risk of human error. The proposed problem is rather the opposite of that for Sida: few coders with a broad knowledge of the CRS system but a daunting number of projects to handle, versus too many administrators with a possibly shallow knowledge of the system but only a few, well-known items each. In sum, these types of hypothetical mistakes can be attributed to the human factor and include the possibility that one person's way of thinking about a project may simply not be the same as the next person's.

Discrepancies between the CRS and AidData project classifications could arise if the description formulated by the Sida administrator is an insufficient source of information about the project. All Swedish projects in the CRS data base have a written description ("Short Description") of at most 155 characters, meant to express the core goal of the project. Only about 27 per cent of the projects also come with a longer (maximum 288 character) and more detailed description. In data for years before 2000, longer descriptions are basically non-existent. If the only information to which the AidData team has

access is the description in the CRS data set,[6] assigning a purpose code could be quite difficult. The CRS descriptions vary considerably in level of detail and accuracy: see Box 12.2 for examples of project descriptions that are less readily interpreted. Thus, the individual charged with coding the Swedish data might find it difficult to at all determine which sector code is a better fit. Under this hypothesis, one would expect to find a higher share of the "Unallocated/Unspecified" funds in the AidData statistic.

The allowance of multiple activity codes in the AidData system could also facilitate the understanding of why the sector codes for a project may not be the same in the CRS and AidData systems: if the intended outcome involves, for example, micro credits specifically for women in a rural village, the person assigning the sector code may find it difficult to decide whether the correct code is Women in Development (420) or Banking & Financial Services (240), or even Agricultural Development (311). It is thus not unlikely that the projects would end up in different sectors, depending on the coder. If a project is allowed to be tagged with all three sectors, on the other hand, the aggregate picture would be likely to better represent the overall usage of aid funds.

So which data base can be expected to better reflect the actual sector allocation of Swedish ODA? To sum up, a possible advantage of the AidData system is that the people assigning the codes do so under no influence from political goals or pressure to perform. One would expect the team to consist of people used to handling large data sets but, on the other hand, possibly people with less "hands-on" field experience. As highlighted throughout this section, both systems clearly have their strengths and weaknesses, given which it is impossible to say that one system should more accurately describe the "correct" sectoral allocation of Swedish ODA. However, the underlying assumption on which the subsequent analysis is based, is that for the reasons stated above, AidData can be said to provide a more consistent sector allocation over time.

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[6]Whether or not AidData has access to more extensive information remains unclear after reading all available methodological information about the recoding project.

3 Swedish Development Assistance 1973-2013

The data set applied in the analysis throughout this paper is presented here. Then follows an overview of Swedish ODA since 1973: its magnitudes, targeted geographical areas and intended purposes. To provide some perspective, the section also includes a presentation of the overarching political goals that have governed the Swedish donor community. Readers familiar with the whys and hows of Swedish ODA may skip this section.

3.1 Data

The data set employed in this paper is the AidData Core Research version 3.0, last updated on April 2016. The "Full Release" contains data on 55,339 Swedish aid projects for the years 1973-2013, of which 54 per cent have been coded by AidData. All projects recorded in the data are either bilateral or so-called Bi/Multi aid: bilateral support to programmes or funds run by multilateral organisations. The main part of the AidData statistics for Sweden are taken from the DAC Creditor Reporting System data base. When this project first began, it started out from the 2009 bulk download of the CRS data, to which it has added yearly updates. Therefore, there may be some discrepancies between AidData 3.0 and the currently available information from the DAC.

Each observation (project/commitment) retains its original sector code from the CRS data base, at both a 3-digit broader sector level, and at a more detailed 5-digit "purpose code" level. Additionally, all projects that have thus far been revised by AidData have received 3-digit and 5-digit AidData sector codes. The revised projects also receive *one or more* "activity code", detailed at a 7-digit level. For the sake of this analysis, the increased level of detail is of no great importance. Rather, the multiple codes reflect the

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fact that projects can have many different aspects and goals. Therefore, when used, the activity codes are aggregated to their overarching 5-digit code level. Figure 1 displays the progress of AidData in recoding individual aid commitments. The plotted line shows the total number of committed projects per year. Across all years, 29,640 projects have been coded, thus receiving a sector code which is potentially different from the one assigned in the CRS system.

In the data set, a minority of 241 observations have CRS codes on the 5-digit level but are missing broader sector codes. Since the purpose codes are more detailed than the 3-digit codes, it is possible to infer their corresponding sector code in most cases. Where possible, the sector codes have been manually assigned based on the purpose codes. However, a number of purpose codes are not listed in the latest available CRS purpose code document, whereby these 9 observations have been left without sector codes. This results in a data set of 55,330 projects, summarized in Table 1.

Since the purpose of this paper is to address whether or not the sector allocation of funds in Swedish ODA would look different, if the data set compiled by AidData is applied instead of official data, the main data sample used in the analysis section will be limited to projects that have been coded by AidData. Important to note is thus that the subsequent analysis will not be based on *all* Swedish bilateral aid projects during the time period, but will in some years be limited to only a small share of the total. Due to the vast number of different purpose codes, and the fact that the current CRS code list does not match very well with the one used by AidData, the main focus of analysis in this paper will be on 3-digit "sector codes". In other words, despite the fact that the codes assigned by both Sida and AidData are the 5-digit "purpose codes", these have been aggregated to the overarching sector level according to the CRS code list. However, some analysis is retained at the 5-digit purpose code level.

Another feature of the data set that will be subsequently used are the CRS policy markers for Gender and Environmental issues. These are indicators for whether a project targets these politically prioritised goals, ranging from zero (not targeted) to one (significant objective) to two (principal objective). The relevance for these policy markers of each new project goal is supposed to be evaluated at the planning stage of the project.

3.2 Swedish bilateral ODA

The total value[7] of committed projects recorded in the data set between 1973-2013 amounts to 90 billion US dollars (in constant 2011 terms), of which as good as all were given in the form of grants. Figure 2 plots the annual total commitments over the years

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[7]This section describes the full set of projects recorded in the AidData data set, 55,330 observations, in order to give a correct overview of Swedish bilateral ODA.

1973-2013, revealing a peak in Swedish recorded ODA in 1989,[8] followed by a gradual decrease before, during and after the financial crisis in the early 1990s. In 2013, total commitments reached a sum of about four billion USD[9]. Sub-Saharan Africa is the region in the world receiving the most Swedish aid by far, not counting the large number of projects where the recipient is not specified. Figure 3 lists the top five recipients of bilateral development assistance, and states the total sum these have received over the years in question. Not counting unspecified recipients, Tanzania, Mozambique, Vietnam and India are the countries with the largest total inflows. In terms of the largest absolute number of committed projects, regional projects to Africa dominate the statistics.

An overview of the most important sectors in terms of received funds can be found in Figure 4. Swedish bilateral aid favours support to government and civil society programmes, both in terms of the largest total sum and the largest number of individual projects. Given the wide spectrum of the government and civil society sector, its dominance might not be surprising. The sector description is the following: "Macro-economic, fiscal and monetary policy and planning; social planning; economic and social analysis and forecasting; development planning and preparation of structural reforms; organisational development; support to ministries involved in aid co-ordination; other ministries and government departments when sector cannot be specified." Moreover, multisector aid is allocated a large total sum, as is humanitarian aid. The industry sector has received a considerable amount of funds over a relatively small number of projects, while the reverse, a large number of smaller commitments, are sorted as unallocated or unspecified.

Early on in the history of Swedish ODA, the total funds were concentrated to a small number of large projects. In the 1970s, these were mainly directed to industry development and import support, meaning that the total sector allocation over time would look quite different without this decade. With the '80s came a greater variety of projects, including increased support to the education sector and to agriculture. Aid to the energy sector also peaked, only to gradually decline over the next decades. By the beginning of the 1990s, the industry sector had been replaced by aid to democracy, human rights and institution building as the main sector, and humanitarian aid became an important element in Swedish bilateral aid. While this trend continued into the new millennium, other topics such as environmental protection and reproductive health (including anti-HIV/AIDS campaigns) were given increased funding. The possibility of accounting for

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[8]Sweden did increase the scale of its bilateral aid in 1988-1989, with a drastic rise in the number of committed projects, and higher mean commitments than overall in the data set. Partly due to the DAC methodology of deflating prices, which takes into account both the relative price level and the exchange rate, the 1988-1989 commitments seem unusually high. Another part of the explanation is that the annual aggregate of project-level aid is incorrect, which would explain the discrepancy compared to the total aid flows in, for example, the DAC1 data base. Sida is aware of the discrepancy, but has been unable to discern its cause.

[9]Note again that this does not include core contributions to multilateral organisations.

refugees in the donor country as part of the aid budget led to its being one of the largest expenses, in later years the second largest in total size. Likewise, donor administrative costs have risen to among the top funded sectors since 2010. Another sector that has received increased funding lately is conflict resolution, including peace-keeping missions within the United Nations.

3.3 Political priorities in Swedish Development Assistance

The first attempt at politically coordinating Swedish Development Assistance[10] entered the regulation in 1962, when Government Bill 1962:100 marked two overarching goals: counteracting poverty and contributing to democracy and social equality in the development process. This formulation has persisted in the legal documents governing Swedish aid, and can still be found in the current regulation, Government Bill 2002/03:122. This latest document identifies a number of other goals, including human rights, sustainable usage of natural resources, and gender equality. In between these two main regulations, Swedish ODA has been given new directions and priorities in a number of other policy documents. In 1968, the rights of indigenous populations to self-governance was formulated. An official inquiry in 1987 proposed the formulation of environmental protection as a goal for ODA and in 1996, gender equality was established as yet another objective. See Box 3.1 for a summary of the policy documents that have governed Swedish ODA over time. Aside from this, the development assistance agenda is formulated in the budget proposals each year, where the Government is able to set their priorities and goals for international aid. However, this paper limits the analysis to the above mentioned overarching priorities.

Naturally, Sweden is not independent of global currents and ideas. Aside from national government regulation, politics on the macro scale have influenced development assistance. One example is the rise of neoliberal economics through the 1980s, which entailed a vogue for conditioned aid. Structural adjustment programmes were meant to create the macroeconomic stability necessary for growth. Funds for debt relief and budgetary balance of payments increased in importance. With the arrival of the 1990s, the aid community once more shifted its focus towards poverty alleviation, but this time it pointed out conflict mediation, democracy and counteracting pandemics such as HIV/Aids as key areas to finance in order to achieve that goal. The Millennium Development Goals formulated an action plan for global development assistance in 2000, focusing on eight target areas to be improved over the next decade-and-a-half. While these goals did not per se introduce anything new into the aid agenda, the communal action in itself may have influenced the donor community. Since then, much attention has been given to the question of how to harmonise the work done by individual donors, in order to increase effectiveness. For example, the Paris Declaration on Aid Effectiveness states harmoni-

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[10]This section builds heavily on the work of Odén (2006).

sation as a target (OECD, 2008).

Box 3.1: Political goals for Sweden's Development Assistance, 1960-2013

- Government Bill 1962:100: Action against poverty, working for democracy and redistribution.

- Government Bill 1968:101: The independence of native ethnic groups.

- SOU 1987:28 and Prop. 1987/88:00: Environmental protection as a goal.

- Government Bill 1995/96:122: Gender equality.

- Government Bill 2002/03:122: New policy document: *Politik for Global Utveckling.* Re-establishes poverty reduction as the overarching goal, with human rights, democracy and good governance, gender equality, sustainable usage of environmental resources, economic growth and social development and security as targeted areas.

- Skr. 2007/08:89: Government precept updating the formulation in the 2002 document, and signalling a "new start" to Swedish ODA policy. Identifies six main targets for ODA: Oppression, Social (economic) exclusion, Climate change and environmental degradation, Migration flows, Infectious diseases and Conflicts.

- Skr. 2013/14:131: Establishes an aid policy platform for all operators within Sweden's ODA. Also highlights six goals (similar to those in the previous document), with the overarching goal of creating "better living conditions for people living in poverty and under oppression". States that women and girls will be a target group for development assistance.

Sources: Odén, B. (2006) *Biståndets idéhistoria : från Marshallhjälp till millenniemål*, Government Offices of Sweden, `http://www.regeringen.se/rattsdokument/skrivelse/2014/03/skr.-201314131/`.

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4 Analysis

4.1 General comparison of CRS and AidData

Determining which sector of the recipient economy a project is meant to foster may not be a straightforward task. Two independent sources indicating the same result, however, would suggest consistency in sector allocation, while if the two sources find that a project belongs to different main sectors, that would be cause for a closer look. A first perspective on whether Swedish ODA is consistent over time is found by comparing the

total allocation of funds by sector codes in the CRS system, to the total sector allocation found in the AidData revision. Little or no differences in the allocation of funds by sector would imply consistency in the coding over time, at least as far as AidData can be considered to be a good control mechanism.

In Appendix Figure A1, the total costs of all projects intended for a certain sector are graphed as shares of the total commitments each year, for all projects that have been coded by AidData. The blue lines indicate the original codes in the CRS data, while the red lines are the AidData sector allocations. This way of graphing the data reveals a certain amount of discrepancy in the share of funds allocated to each sector. Most notably, AidData seems to have a higher tendency to classify funds as unallocated, while the CRS data shows a consistently higher share of funds intended to foster the government and civil society sector[11]. Humanitarian aid is another category where allocations do not align. However, the overall time trends are quite similar between the two data bases. Thus, a first, general remark regarding the main question posed in this paper is that the sector allocation of Swedish ODA would not overall be different, if based on AidData sector allocations rather than official data.

Comparing allocations over time as in Figure A1 reveals in what thematic areas the total allocation of annual funds is not consistent. However, it does not reveal to what extent individual projects have been given the same sector codes.[12] Another way of comparing CRS and AidData is thus to focus on the observations that are not given the same sector codes, i.e. the projects that have been classified as fostering one sector by Sida in CRS, but then coded as targeting another sector by AidData.

At the 3-digit sector level, the total share of projects that have received different sector codes by CRS and AidData amounts to 15 per cent of all projects, or, in other terms, eight per cent of the total funds. However, this includes a large amount of projects that have not been coded by AidData, which, by default, are given the CRS sector codes. Out of the 29,640 projects that have received an AidData purpose code, the share of projects whose sector codes do not match reach a higher number of 27 per cent, a more correct picture of the total differences between the two data sets. Breaking the data down to the 5-digit purpose code level reveals that 39 per cent of the total funds are coded differently. However, these represent 55 per cent of the projects, indicating that projects with smaller committed funds are more often mismatched in terms of codes. Among the projects that have received the same sector code, a lower share, 27 per cent, of the funds (36,770 mUSD) are coded differently at the 5-digit level. Still, this indicates

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[11]The reader should not, however, pay much attention to the giant difference in the mid-1970's, which is in fact a single large commitment being coded differently.

[12]In theory, as long as the total *number of projects* or *committed funds of projects* in AidData corresponds to that in CRS, it would not be a source of deviation in Figure A1 even though a whole other set of projects might be comprising this total.

that a large share of the differences in purpose codes are differences within the same sector. Since purpose codes are used to express in more detail the intended usage of the funds, this would seem to be less grave a discrepancy, than if the overarching sector codes differ. See Table 1 for a summary of these numbers.

Figure 5 sums up the coding differences at both the 3-digit and the 5-digit sector code level: it shows the total number of projects coded by AidData per year in yellow bars, and out of this total, the number of projects with non-matching sector codes in red bars. The plotted black line, which is to be read against the right-hand y-axis, shows the percentage share of funds that these "mismatched" projects constitute, out of the total funds to the sector in question each year. The higher share of projects with different codes is clearly visible by comparing the left panel (sector codes) with the right panel (purpose codes). Interestingly, the respective time trends in terms of number of projects, and in terms of share of annual total funds, are dissimilar. While the share of differences in terms of annual funds varies over time without any evident trend, the difference in terms of number of differently coded projects does increase drastically after 2005. This happens at a seemingly faster rate than the increase in the number of committed projects would explain. For example, in 2008, more than two thirds of all new projects were assigned a different sector code by AidData than the original one in the CRS data, representing over 1000 projects out of the total of about 2000 projects. This trend in terms of number of projects is more readily visible in Figure 6, showing a negative trend in the share of projects with the same sector codes for 3-digit sector codes as well as the more detailed purpose codes. In effect, this suggests that projects with a smaller committed monetary value are more often coded differently.

So if AidData does not agree on the sector allocation of certain funds, how does it instead classify them? A first perspective on alternative codes by AidData can be found in Table 2, where the five most often occurring AidData sector codes in instances where the CRS and the AidData codes differ are listed. Importantly, this list treats the *frequency* of recoded projects, not the largest totals in dollar terms. The fact that Unallocated/Unspecified is the single most often occurring AidData sector code when sector codes differ, together with the overrepresentation of small projects among differing codes, leads to the conclusion that many small projects are categorised as unspecified by AidData. Whether this is a result of less extensive documentation, of less careful treatment by administrators or just a coincidence, can not be settled here, however. Another interesting sector on the list is the AidData-specific *Women in Development.* A unique sector tag for gender issues has not yet been introduced into the CRS system, whereby AidData offers a possibility to study aid for gender equality. As is evident from Table 2, about five per cent of all Swedish bilateral aid projects are considered to foster gender equality by AidData. This topic, as one of the main targets of Sweden's Development

Assistance policy, will be studied in detail below.

Another potential cause of these differences is the fact that the two systems of codes are simply quite different. Through updates and modifications, the CRS system of sector and purpose codes does not look the same today as it did twenty years ago. AidData states expressively in its User's Guide that it has added a few codes to encompass targets that it considered to be incompletely covered by the existing codes, such as Women in Development. A simple comparison of the funds by sector and purpose codes would thus consist of a large amount of instances where the purpose codes will differ by default, since the CRS code is outdated by the time the AidData staff assess the project. However, when the data set is limited to containing only projects whose purpose codes exist in both data bases, the discrepancies described above persist. Still, about 12 per cent of the funds have mismatched sector codes, and 23 per cent differ in purpose codes. Thus, some of the difference can be explained by pure differences in the systems used to classify the projects, but the entire difference can not be explained by this. A more detailed analysis follows in an attempt to bring some clarity to why these differences exists.

4.2 Sectors less consistent over time

This section retains the analysis at the 3-digit sector level, focusing on the projects that have not received the same sector codes in CRS and AidData, in an attempt to understand the sources of this deviation. The sector division will be based on the CRS classifications, meaning that a project is considered to belong to sector *151: Government and civil society* if the CRS code is 151. A "mismatched" project is one that has received another sector code than 151 in the AidData system. For example, a project committed to in 2009 regarding Forum Syd reform work in Albania is coded as *15150: Democratic participation and civil society* in CRS, and thus "belongs" to the overarching sector 151. The same project is coded by AidData as *43040: Rural development*, whereby the overarching sector is *430: Multisector aid*, and the observation is therefore considered a "mismatched" project in this analysis.

The differences in coding are not evenly spread across sectors, but are more prominent in some sectors than in others. Thus, a potentially better way of measuring deviations is to study which sectors contain the most projects that have been given mismatching sector codes. The magnitude of mismatched codes in each sector is listed in Table 3, both in terms of number of projects and in committed funds (dollar terms). If we define a high percentage share of deviations as those above the mean share of mismatched codes, we obtain a list of problematic sectors.[13]

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[13]This strategy reveals a different picture of which sectors that are evidently less consistent over time, than those found in section 4.1, which was based on Figure A1 and thus only shows differences in the total allocation of funds.

Standing out as less consistent are the following[14]

- 112: Basic education

- 121: General health

- 122: Basic health

- 130: Population policies/programs and reproductive health

- 151: Government and civil society

- 152: Conflict prevention and resolution, peace and security

- 160: Other social infrastructure and services

- 240: Banking and financial services

- 321: Industry

- 430: Other multisector

- 520: Developmental food aid/Food security assistance

- 910: Administrative costs of donors

In Figure 7, the left-hand side panel displays graphs similar to those in Figure 5, with data divided by sector, for all sectors listed above. The yellow bars show the total number of projects per year in the respective sector, as recorded in the CRS data. Against this, the red bars represent the number of projects with differing codes, while the black line tracks the share of total funds to the sector that these differently coded projects constitute.

The share of "mismatched" projects and funds in any given year in these sectors covers the full range from zero to one hundred per cent. Similarly to the total in Figure 5, a high number of projects with mismatching codes does not necessarily mean that that these represent a large share of the total sum, as indicated by the black line. For example, projects in the Banking and Financial Services sector (Figure 7h) do, in later years, often exhibit an almost a total mismatch between the AidData and CRS codes, and yet the mismatched projects represent as little as nine per cent of the total funds to that sector. Thus, it would seem that the large projects, amounting to a high share of the annual total commitment, are more often coded as belonging to the same sector by Sida and AidData. Small projects, on the other hand, are often given different codes in these sectors, just like in the total. While there are examples of the reverse situation,

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[14]This does not include a few smaller sectors, such as Secondary Education and Business and Other Services, which are omitted to make the analysis less fragmented. Neither does the list include Environmental Protection, since this topic will be dealt with in a separate section.

where few projects with mismatched codes represent a large share of the annual total, the previous pattern is clearly dominating.

The right-hand side panel of Figure 7 shows the distribution of the AidData coding, for the projects with mismatched sector codes. For each of the sectors in the figure, the two sectors most frequently re-coded into by AidData are listed as measured by volume of funds. The table also lists the total share of funds to the sector that the "mismatched" projects constitute, to give readers a sense of the magnitude of inconsistency in the sector. For example, projects coded by CRS into the *Basic Education* sector (Figure 7a) are often classified by AidData as either *Education, level unspecified*, or *Post-secondary education*. Thus, in this case, the explanations for the different codes would seem to be a matter of which educational sector the projects are meant to foster. An example of a more severe inconsistency can be found in *Government and Civil Society* (Figure 7e), where the most often occurring alternative codes are *Multisector aid* and *Unallocated/Unspecified*, together constituting 24 per cent of total sector funds. As this is also the single largest sector in Swedish ODA, it will be studied in closer detail below.

Some of the inconsistencies seem to be the result of mere confusion over the different sector codes. For instance, what is the intuitive difference between the two sectors *Health, general* and *Basic Health*? [15] From Figure 7, the individuals assigning sector codes have evidently disagreed on this, since these two sectors are each other's most often occurring alternative codes. Similarly, the foremost cause for coding differences within the industrial sector (Figure 7i) is that AidData codes projects as *Other commodity assistance*, meaning import or export support. Other examples are the tendency for AidData to classify food aid (Figure 7k) as agricultural support or as emergency response aid; or the overlap between donor administrative costs (Figure 7l) and recipient government administrative management, which is part of sector 151.

More of concern for the AidData project is the fact that sector 998: Unallocated/Unspecified turns out to be one of the largest sources on coding differences. Aside from any natural explanations unknown to the outside observer, this would imply that a large fraction of all Swedish aid projects come with insufficient information for AidData to determine the intended purpose of the commitment. In a similar fashion, sector 430: Multisector is the primary alternative code in a few instances. While not as obviously a catch-all for undistinguishable projects, the multisector tag is broad enough to fit many types of projects.

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[15] Judging from the CRS code list, the *Health, general* sector seems to be more focused on the planning and administration stages of national health, while *Basic Health* is related to primary care. However, there are overlapping areas such as personnel training, hospital building and drug administration, besides the fact that the name tags are confusingly similar.

4.3   Sectors harmonised over time

Other areas of official development assistance seem to be easier to classify by sector codes. Figure 8 graphs differences in these sectors, in order to provide some perspective on the previous figure. Projects classified as belonging to sectors *General budget support*, *Action relating to debt* and *Refugees in donor countries* in the CRS data, are also without exception classified as belonging to the same sectors by AidData, as can be read from Table 3. These are areas where large funds are distributed over a smaller number of projects, which is in line with the previous conclusion regarding smaller projects. For instance, take the refugee expenses, which are accounted for as one huge project per year, which AidData is not likely to misinterpret for any other purpose.

A number of rather small sectors, such as Tourism, Construction and Energy, also display very few projects with different codes. On the other hand, *Water Supply and Sanitation* is an important area of aid work, which is largely consistent in the two data bases despite its size. Another interesting finding is the high level of consistency within the three historically important sectors Agriculture, Forestry and Fishing. Not surprisingly, the majority of the projects classified as unallocated by CRS are given the same sector code by AidData.

4.4   Case study 1. Sector 151: Government and civil society

As already mentioned, Government and civil society, the single largest sector in Swedish bilateral ODA, contains a high share of inconsistencies in data, when comparing the CRS and AidData systems. This sector also warrants a closer overall look since one of its subcategories is human rights, which is one of the main policy targets for Swedish development assistance. This section will attempt to bring some clarity into why this category of aid differs to such an extent between the two systems.

To begin with, the list of purpose codes to choose between differs substantially between the two systems. In the current version of the CRS code list, twelve purpose codes are available in sector 151. Listing the purpose codes used in the Swedish CRS data reveals 13 different codes, while the AidData code book only includes seven[16]. Evidently, this lack of consistency in the list of available codes is bound to result in less harmonised data. Another question brought on by this finding, although outside the scope of this analysis, is how and if the currently available CRS data set is consistently updated, when changes in the code list are implemented.

The difference in code lists explains a large part of the general inconsistencies in the government and civil society sector. Since the same purpose codes are not available, a large share of all projects within this sector will have different purpose codes within

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[16]In the AidData system, the 7-digit activity codes add the corresponding level of detail.

the 151 family, as is evident from Figure 9. Thus, trying to discern whether political priorities in Swedish bilateral development assistance have affected the tendency of administrators to code a project as institution building, democracy and human rights is obscured by technical details. However, plotting commitments per purpose code provides additional information. In Figure 10, the percentage share of the total yearly commitments allocated to the four largest purpose codes is pictured, with the blue lines representing CRS data and the red lines representing AidData. The graph covering purpose code 15150: Democratic participation and civil society shows a consistently higher share of funds in AidData than in CRS during the 1990s and early 2000s, a pattern which ceases in the mid-2000s. One way of interpreting this is that the reformulated political goals for Swedish ODA in 2002, which included a clear focus on human rights, democracy and good governance, gained influence at Sida, inclining the administrators to code more projects as primarily targeting these goals. Unfortunately, the pattern cannot be extended to aid explicitly for Human Rights, as the purpose code (15160) has no counterpart in AidData.

4.5 Case study 2. Environmental Aid

Beforehand, one would expect Environmental Aid to be a less consistent sector, since evidence does, for example, show the UK to have grossly overstated the amount of aid going to environmental projects (Robets et al., 2009). However, in the Swedish data, this would not seem to be the case. Over time, the two data bases harmonise relatively well. Cases where the coding differs rather indicates that the Swedish CRS data understates the amount of committed aid going to environmental projects.

The data on Swedish aid to the environmental sector exhibits a relatively high level of harmonisation over time, in the sense that the CRS codes largely correspond to AidData codes. Figure 11 indicates that, if anything, Sida has understated the amount of projects that can be classified as environmental, at least according to the judgement of AidData. The left-hand side of Figure 12 reveals a low share of differences in coding over all projects that Sida has deemed as targeting the environmental sector. As previously presented in Table 3, AidData has disagreed on about ten per cent of these projects, representing on average 19 per cent of the sector commitments. Reversing the analysis, and looking at coding differences with AidData codes as the starting point, reveals a higher share of projects coded as environmental aid, especially during the 1090s. The right-hand side of Figure 12 plots the share of differences among all projects that AidData has classified as "green".

Thus, the question arises, into what sectors does Sida categorise these projects? Figure 13 pictures the main alternatives: agriculture, fishing, government and civil society, forestry and general health. That projects targeting farming, fishing and forestry in

rural areas could also be interpreted as environmental contributions is not sensational. Rather, one could draw the conclusion that Sida is more conservative with its environmental classifications, than is AidData. That is, Sida would seem to take greater care to assure that the main objective of the projects is a measure for improving the environment, before tagging the projects with the environmental sector code.

Another picture emerges when studying the use of the environmental policy marker, a tool for the DAC donors to mark their projects according to the intended environmental avail. The policy marker is 0 for projects not targeting any environmental objectives, 1 if the project is meant to significantly affect environmental protection and 2 if environmental benefits are the main objective of the project. The left-hand graph of Figure 14 depicts the use of the marker over time, for all projects that have been coded by AidData. Since 1990, the majority of all aid projects have been screened against their intended environmental benefits, and about 40 per cent are marked as having some form of beneficial impact, as measured by the total of the yellow and green bars. Note that the dwindling share of environmental policy markers in the last three years is not due to less overall usage of the markers, but reflects the lower share of AidData coded projects. The share of funds marked with environment as the primary objective, as measured on the green bars, is close to earlier AidData estimations of Swedish "Green Aid", at about five to ten per cent of total annual funds. In the original data set pre-dating AidData, an environmental aid project called PLAID, the average share of Swedish aid with some form of positive impact on the environment is also estimated at five to ten per cent (Tierney et al., 2009 and author's calculations). Thus, it seems that the marker for projects classified as primarily targeting environmental protection in Swedish ODA is used with discretion.

However, the share of projects for which environmental protection is set as a "significant objective", pictured by the yellow bars, is less easily motivated. This amounts to 20 to 30 per cent of all bilateral ODA, which on the one hand can seem like a rather small share, considering that environmental protection is one of the main target areas in Swedish ODA. On the other hand, is it likely that one in four aid projects is meant to achieve a significant environmental improvement? Using the fact that AidData allows its coders to tag each project with more than one purpose code, the incidence of environmental sector codes as secondary so-called activity codes offers one perspective. Given that AidData states that its activity codes are supposed to reflect "... each individual activity taking place as part of a development project" (AidData User's Guide, version 3.0), presumably every project meant to foster environmental benefits ought to have at least one environmental activity code. The right-hand panel of Figure 14 pictures the share of committed funds per year marked with either an environmental purpose code (green bars) or an environmental activity code (yellow bars). Evidently, the combined funds of

these two categories rarely exceed five per cent, making the CRS policy marker figure of one in four projects seem rather high. Thus, assuming that AidData (and previously PLAID) has access to sufficient information to judge the "greenness" of Swedish aid projects, this indicates an overuse of the environmental policy marker in the CRS system.

4.6 Case study 3. Aid for Gender Equality

In the 2016 version of the CRS coding system, a specific sector code for women in development had not yet been instituted, in contrast to the AidData coding scheme. Thus, a straightforward comparison over time of such flows between the two systems is difficult[17]. Still, the AidData coding may provide an insight into how the gender issue has been treated in Swedish ODA. Despite the direct targeting on gender equality in development assistance policy, bilateral aid that has been reclassified by AidData as mainly targeting women's issues constitutes a small part of the total committed funds, less than one per cent. On the other hand, the fact that funds with a direct objective to foster gender equality are rather low does not mean that Swedish aid lacks a gender perspective. If the overall goal is rather to induce a gender perspective on all activities, this is not something that would show up in the sector codes. Between 1981-2008, these funds total 125.5 million USD, over 387 projects. Figure 15 pictures the allocation per year, in terms of committed amounts and new projects. Judging from the description by AidData, Swedish aid for gender issues increased in the early 1990s, and initially constituted of a large amount of smaller projects. After a temporary decline, the sector expanded again in the 2000s.

In the CRS system, these projects have mainly been tagged as targeting human rights (40 mUSD), women's equality organisations and institutions (29 mUSD), employment policy (22 mUSD) and as projects for strengthening the civil society (10 mUSD). These numbers are summarized in Figure 16, which displays the distribution over sectors in the CRS data, of all projects that according to AidData mainly target Women's Issues.

Sida uses a gender policy marker to tag projects according to their importance for gender equality: an indicator ranging from zero (no importance for gender issues) to two (gender issues is the main target). In order to mark a project with the highest score, an affirmative answer to the following question is required: "would the activity have been undertaken without this objective?" (OECD DAC, 2013). As can be seen in the left-panel of Figure 17, the marker has been extensively used since the beginning of the 1990s. Following the implementation of gender equality as a priority of Swedish ODA in 1996, a sharp increase can be seen in the number of projects receiving a tag as "significant" for gender issues, to around 40-50 per cent. The share of total bilateral ODA with

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[17]However, a 5-digit purpose code exists in the CRS system for "Women's equality organisations and institutions" (code 15170).

gender equality as a principal objective has remained at about five to ten per cent since 1996. While this indicates that in the presence of a sector code for gender issues, the share of projects receiving such a classification would probably increase after the policy change in 1996, there is not enough evidence to conclude whether this would represent an actual change in the allocation of funds, or a mere change in classifications.

The right-hand panel of Figure 17 puts the use of the CRS policy marker for gender objectives in perspective to the incidence of gender purpose and activity codes in the AidData data. This graph shows the total share of annual commitments that has received either a gender purpose code or an activity code by AidData, out of all projects it has managed to code. As previously mentioned in the analysis of environmental aid, the possibility of assigning multiple activity codes should mean that all projects including some form of gender activity ought to receive an activity code reflecting this. The fact that only a small percentage share, about one to five per cent, of annual funds have received either a purpose or an activity code indicating a gender target calls into question the accuracy of the CRS policy marker. One possible explanation is once more some form of mistake on account of AidData, such as lack of information about the full set of intended goals. However, it cannot be ruled out that part of this discrepancy lies in too frequent an application of the gender policy marker.

5 Conclusions

The question posed in this paper is whether or not re-formulated political goals for development assistance lead to reclassifications of individual aid projects, rather than actual reallocations of funds. In the approach taken, variations in Swedish bilateral ODA 1973-2013 have been compared on a project-level basis between two sources of development aid statistics: official data from the OECD/DAC, and a research data set from AidData. In both data bases, aid projects are categorised by the sector of the recipient country's economy that it is meant to foster, which allows for an overarching comparison of the committed funds per sector.

This paper has found little evidence to support the hypothesis that the sector allocation of Swedish bilateral ODA at an aggregate level is inconsistent over time, when compared to the assumed more time consistent sector allocation provided by AidData. While some sectors exhibit a higher level of inconsistencies, the overall sector allocation is similar. Following re-formulated political goals, data from both sources shows more funds and a higher absolute number of projects directed towards the targeted sectors, which is the expected result of an actual reprioritisation of funds. When disaggregating the data set to a more granular level, indications of reclassification of funds rather than an actual reallocation can be found in one sector: *Democratic participation and civil society*. Following a re-formulated policy for ODA in 2002, the amount of funds coded

by Sida as belonging to that sector increased while the share in AidData's assessment was unchanged. However, this is evidence from one single purpose code, out of the total of 167 used in the Swedish CRS data.

While this indicates that time inconsistency in the sector allocation is not an impending problem, there is not enough evidence to rule out any such concerns. One reason for this is the complexity of the DAC/CRS reporting system. The sheer amount of purpose codes is likely to cause some confusion on behalf of the users, especially since there are many similar purpose codes within sectors. One implication of this is that what may look like an intentional reclassification of funds may, in reality, be a result of a too complex accounting system. Within the CRS sectors that contain a large amount of projects with different codes by Sida and AidData, the main explanation for this seems to be the sometimes incomprehensible sector descriptions, arbitrary differences between one sector and another, and a lack of information about the various goals and sub-goals of a project. As a result, the most common source of "mismatched" sector codes is that funds are classified as "Unallocated/Unspecified".

In sum, the approach taken in this paper turns out to be inadequate for answering the research question, and future work would need to further consider what data and methods that are available for comparison. That being said, this paper represents a first attempt at evaluating the overall consistency of sector-level ODA and has, as such, established some points for future reference. First, Swedish environmental aid and gender issue aid are both rather consistent when analysing sector classifications, contrary to the hypothesis that these would be sectors liable to reclassifications for political reasons. More interesting results can be found by focusing on the use of CRS policy markers, which are tools for marking projects with their policy relevance, for environmental and gender objectives. Evidence suggests that the marker for "significant objective" (1 on a scale from 0 to 2) is used quite liberally. According to the markers, half of all Swedish bilateral ODA funds have gender equality as a significant objective, and on average one quarter of all funds over time have environmental protection as a sub-goal. Whether or not this is reasonable is best left unsaid with the methodological problems in this paper, but both numbers are below 10 per cent in the only comparison available from AidData. The wording "significant objective" is airy enough to imagine these being used as a way of signalling the importance of a project in order to get it approved.

A second finding is that smaller projects, in terms of committed funds, face a greater risk of being coded differently in the two systems, indicating that large projects are treated with more care and are more often consistently sector allocated. The analysis suggests that the tendency for data on smaller projects to be less time consistent is a feature of both CRS and AidData. One possible explanation could be that AidData has

access to insufficient information about the projects, indicating that documentation is less extensive on smaller projects. On the other hand, it may be that AidData consistently treats smaller projects with less care, which is not unthinkable considering the vast amount of data to process. Though not dealt with here, this indicates that data for large development assistance partners ought to exhibit a higher level of consistency over time than data on parter countries who receive less contributions; a point which could be explored further.

Finally, this paper has encountered some methodological problems on behalf of AidData. One observation concerns the methodology of AidData in compiling the data set used in this paper. The underlying assumption that AidData would provide more time consistent data on sector allocated aid is called into question by the fact that comparability between the two systems is at times insufficient. A large share of the differences in purpose codes can be explained by differences in the list of available purpose codes. Further, the increase in later years in the funds for which sector codes mismatch between the two systems has no apparent explanation as far as the CRS codes go. On the other hand, it indicates that the large amount of projects to code may be a challenge for the AidData staff. The ambition of going through all projects in the CRS data base to double check its reliability is admirable and invaluable for more limited evaluations of donor practices. However, it seems that for a review of the scope attempted here, to go through the full set of aid projects initiated by Sweden over four decades, the availability and quality of data in the AidData Research Release are not enough.

The overall conclusion is that using AidData as the primary source of information, instead of the official data provided by DAC/CRS, does not make a drastically different sector allocation of Swedish bilateral ODA emerge. For reasons already stated, there is reason to believe that despite the initial concerns, the CRS data provides a more accurate picture of Swedish aid by sector over time; the methodological challenges facing AidData, in recoding the vast amount of committed Swedish projects, are large enough to offset the intended beneficial effect of independence from political pressure. Thus, while this analysis has not found any major reason to question the time consistency of Sweden's bilateral ODA 1973-2013, the lack of evidence at an aggregate level is not to be interpreted as to say that the data is time consistent. Rather, future research would be encouraged to conceive of a method more suited to uncovering the answer to reclassification or reprioritisation.

At last, a methodological caveat on behalf of this paper: this analysis explores the whole time period 1973-2013, in order to compare sector allocation across all available years of data. However, Swedish ODA clearly went through structural changes after the 1970's, which means that these results may be biased by the time period included in the sample.

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6   Figures
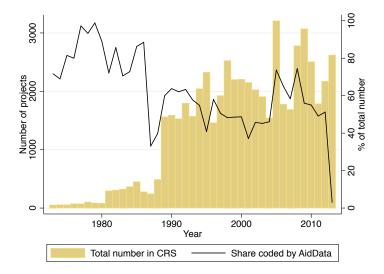
Figure 1: Coverage of AidData project-level coding

Notes: Yellow bars show the number of Swedish bilateral aid projects per year, with a clear increase in 1989. The black line plots the percentage share out of this total that AidData has managed to code as of April 2016. N = 55,330.
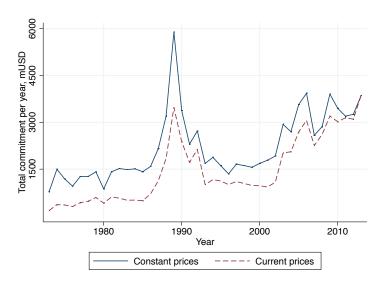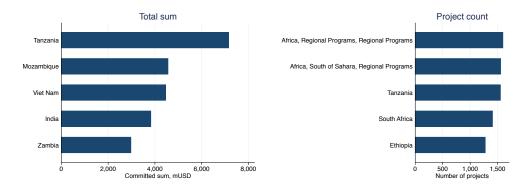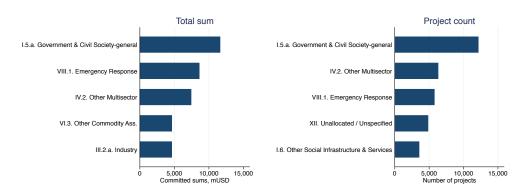
Figure 2: Annual total commitments 1973-2013

Notes: The figure shows annual total bilateral commitments by Sweden, in constant 2011 USD (blue line) and in current USD (red line). Constant prices have been calculated using the DAC methodology of deflating prices. N = 55,330.

Figure 3: Top Five Recipients of Swedish bilateral ODA 1973-2013

Notes: Bars show the bilateral parter countries/region receiving the highest total sum of commitments (left panel) and the largest number of projects (right panel). Excludes all projects where the recipient is not specified, typically non-programmable aid such as administration costs of donors, refugees in donor countries and research. These amount to about 22,827 mUSD, or 12,685 projects. N=55,330.

Figure 4: Top Five Sectors in Swedish bilateral ODA 1973-2013

Notes: Bars show the CRS sectors receiving the highest total sum of commitments (left panel) and the largest number of projects (right panel). N=55,330.
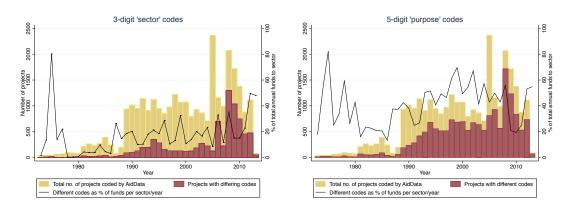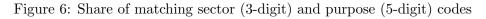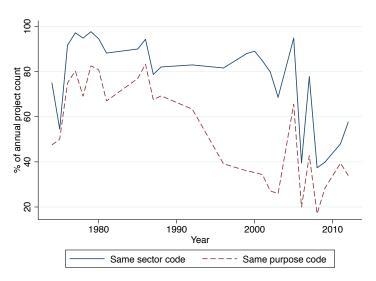
Figure 5: Differences in coding between CRS and AidData
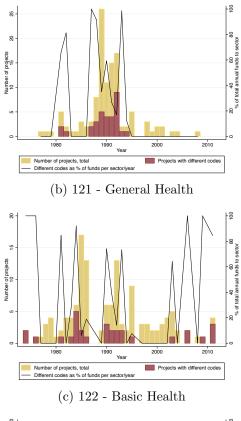
Notes: Graph of differences overall, in terms of number of projects and in monetary terms; Sector (3-digit) and Purpose (5-digit) code levels. The graph shows the total number of projects coded by AidData per year in yellow bars, and out of this total, the number of projects with non-matching sector codes in red bars. The plotted black line, which is to be read against the right-hand y-axis, shows the percentage share of funds that these "mismatched" projects make up, out of the total funds to the sector in question each year.. N=29,640.

Figure 6: Share of matching sector (3-digit) and purpose (5-digit) codes
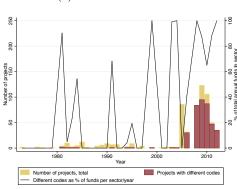
Notes: The graph shows the percentage share of all projects coded by AidData, that have received the same code as in the CRS system, for sector (3-digit) and purpose (5-digit) codes, respectively. N = 29,640.
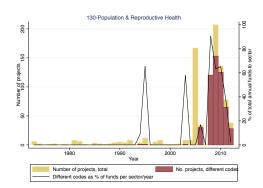
Figure 7: Sectors with substantial differences in coding. Differences in number of projects and in total annual share (right-hand panel) and AidData alternative codes (left-hand panel).

(a) 112 - Basic education

AidData codes when different	
111: Education, level unspecified	22 %
114: Post-secondary education	11 %
Other	-
Total	33 %

(b) 121 - General Health
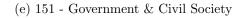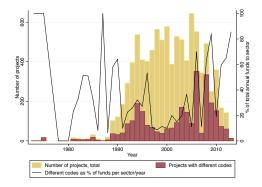
AidData codes when different	
122: Basic health	14 %
430: Mutisector aid	4 %
Other	9 %
Total	27 %

(c) 122 - Basic Health
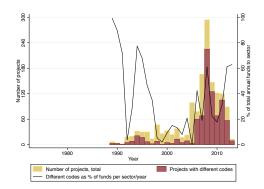
AidData codes when different	
121: Health, general	14 %
120: Health	13 %
Other	6 %
Total	33 %

(d) 130 - Population & Reproductive Health

AidData codes when different	
430: Mutisector aid	3 %
121: Health, general	2 %
Other	4 %
Total	9 %

(e) 151 - Government & Civil Society

AidData codes when different	
430: Mutisector aid	13 %
998: Unallocated /Unspecified	12 %
Other	17 %
Total	43 %
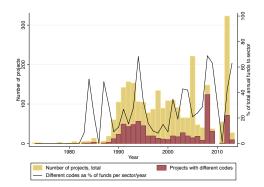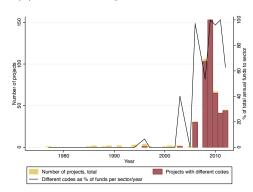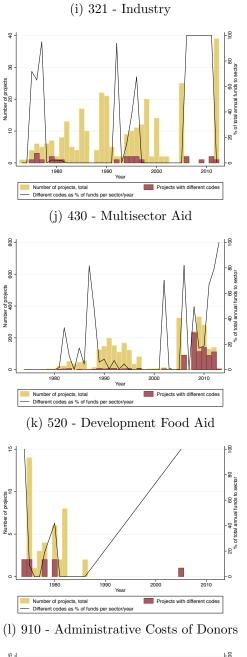
(f) 152 - Conflict Prevention, Peace & Security

AidData codes when different	
151: Government and civil society	13 %
998: Unallocated /Unspecified	12 %
Other	11 %
Total	36 %

(g) 160 - Other Social Infrastructure & Services
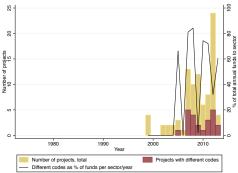
AidData codes when different	
730: Reconstruction relief and rehabilitation	4 %
998: Unallocated /Unspecified	3 %
Other	19 %
Total	26 %

(h) 240 - Banking & Financial Services

AidData codes when different	
430: Mutisector aid	3 %
160: Other social infrastructure and services	3 %
Other	3 %
Total	9 %

(i) 321 - Industry

AidData codes when different	
530: Other commodity assistance	23 %
998: Unallocated /Unspecified	1 %
Other	3 %
Total	27 %

(j) 430 - Multisector Aid

AidData codes when different	
998: Unallocated /Unspecified	4 %
720: Emergency Response	1 %
Other	4 %
Total	9 %

(k) 520 - Development Food Aid

AidData codes when different	
311:Agriculture	10 %
720: Emergency Response	10 %
Other	-
Total	20 %

(l) 910 - Administrative Costs of Donors

AidData codes when different	
151: Government and civil society	35 %
130: Population policies/programmes and reproductive health	1%
Other	1 %
Total	37 %

Notes: N = 29,640, all projects coded by AidData. Red bars represent all projects that have received different 3-digit sector codes by AidData and CRS, out of the annual total number of projects (yellow bars). Black line plots the share of the annual sector commitments that these differences constitute. Percentages in right-hand panel tables are commitments out of the sector total.
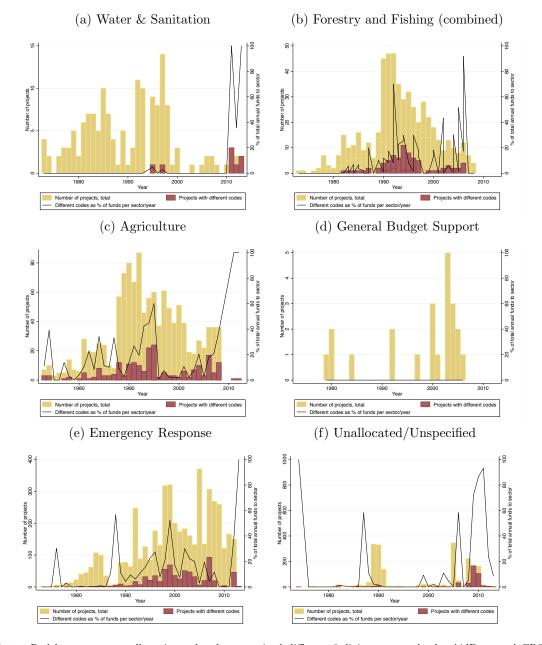
Figure 8: Sectors with below-average differences in coding, selection

(a) Water & Sanitation

(b) Forestry and Fishing (combined)

(c) Agriculture

(d) General Budget Support

(e) Emergency Response

(f) Unallocated/Unspecified

Notes: Red bars represent all projects that have received different 3-digit sector codes by AidData and CRS, out of the annual total number of projects (yellow bars). The black line plots the share of the annual sector commitments that these constitute. Notes: N = 29,640.
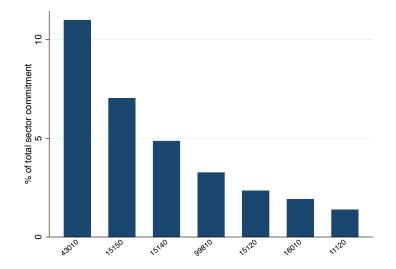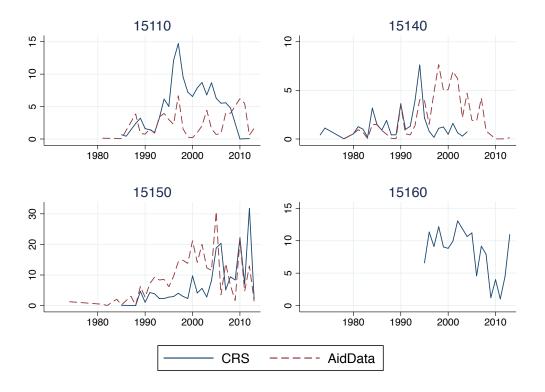
Figure 9: Alternative codes within sector 151:Government and Civil Society
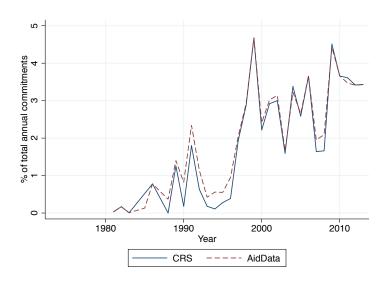
Notes: 43010 = Multisector aid. 15150 = Democratic participation and civil society. 15140 = Government administration. 99810 = Sectors not specified. 15120 = Public sector financial management. 16010 = Social/ welfare services. 11120 = Education facilities and training.

Figure 10: Committed funds to purposes within the Government and Civil Society sector, in % of total yearly commitments.

Notes: 15110-Public sector policy and administrative management. 15140-Government administration. 15150-Democratic participation and civil society. 15160-Human Rights (no AidData counterpart). y-axis shows percentage share of total yearly commitments, x-axis is years.

Figure 11: Swedish Bilateral ODA targeting the Environmental Sector

Notes: Graph of total annual commitments to sector 410:Environmental protection, in CRS and AidData, respectively. N = 55,330.

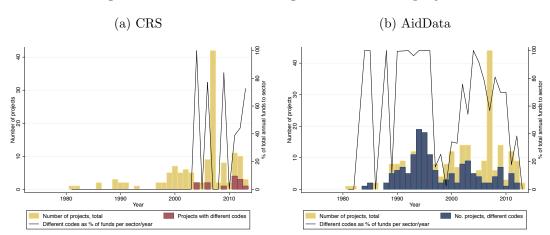Figure 12: Differences in coding of environmental projects

(a) CRS   (b) AidData

Notes: The graph shows the differences in coding between CRS and AidData, in terms of numbers of projects (bars) and in monetary terms (black line). Figure a) plots differences based on the CRS codes, while Figure b) plots differences based on AidData codes. N = 29,640.
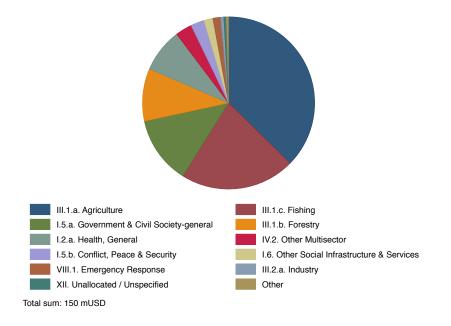
Figure 13: Classification of Environmental projects in the CRS System

III.1.a. Agriculture	III.1.c. Fishing
I.5.a. Government & Civil Society-general	III.1.b. Forestry
I.2.a. Health, General	IV.2. Other Multisector
I.5.b. Conflict, Peace & Security	I.6. Other Social Infrastructure & Services
VIII.1. Emergency Response	III.2.a. Industry
XII. Unallocated / Unspecified	Other

Total sum: 150 mUSD

Notes: The graph shows the classifications in the CRS system of all funds that are classified as targeting environmental issues by AidData, but classified as targeting another sector by Sida. Years 1981-2013, total number of projects=135, total committed funds = 167 million USD.
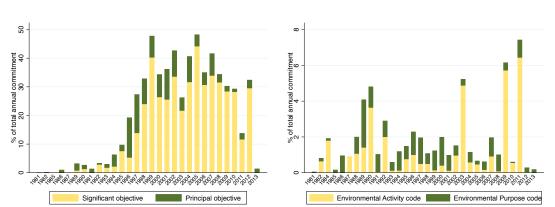
Figure 14: CRS Environmental Policy Marker vs. AidData Activity Codes

Notes: Graph of commitments as a share of annual total, note the different scales on y-axes. A total of 24,507 projects have been screened against the CRS environmental policy marker 1981-2013 (left-hand panel). A total of 9,166 projects have been coded as partly or fully targeting environmental protection by AidData (right-hand panel). N = 29,640.
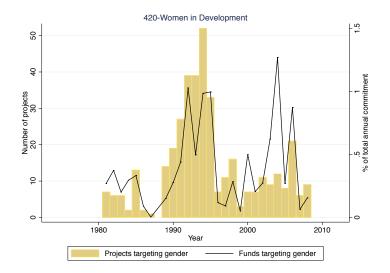
Figure 15: Swedish Bilateral Aid targeting Gender Equality

420-Women in Development

Notes: Graph of bilateral commitments classified by AidData as mainly fostering gender equality, sector 420. Data over years 1981-2008. Total number of projects=387, total committed funds = 125.5 million USD.
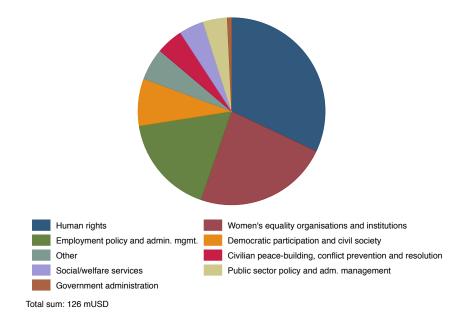
Figure 16: Classification of Women's Issues Projects in the CRS System

Total sum: 126 mUSD

Notes: The graph shows the classifications in the CRS system of all funds that are classified as targeting women's issues by AidData, 1981-2008. Total number of projects=387, total committed funds = 125.5 million USD.
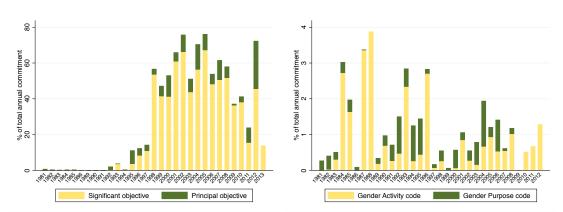
Figure 17: CRS Gender Equality Policy Marker

Notes: Graph of commitments as share of annual total, note the different scales on y-axes. A total of 24,601 projects screened by CRS against the gender policy marker, years 1981-2013 (left-hand panel). A total of 902 projects given a gender activity or purpose code by AidData (right-hand panel). N = 29,640.

7   Tables

Table 1: Summary statistics

	Variable count	Mean commitment, mUSD	Total sum. mUSD
All projects	55,330	1.64	90,990
Projects coded by AidData	29,640	1.50	44,345
	Variable count	Share of all projects	Share of total funds
Same sector code (3-digit)	29,640	0.73	0.83
Same purpose code (5-digit)	29,640	0.45	0.61
Same purpose code within sector	21,493	0.62*	0.73**
Short descriptions	29,640	1.00	
Long descriptions	29,640	0.24	
Grant financing type	29,640	1.00	
	Variable count	Variable mean	
Environmental marker (0-2)	24,507	0.42	
Gender marker (0-2)	24,601	0.60	
Bi-Multi funds (1-3)	28,295	1.15	

Notes: Variable count includes all non-missing observations for each variable. 29,640 is the number of projects coded by AidData as of April 2016: the main sample in the analysis. The two markers (environmental and gender) are indicators ranging from 0 (not targeted) to 2 (main goal). Bi-Multi funds are marked with 1 for bilateral funds, 3 for multi-bi support. *Share of all projects with same sector code, n=21,493. **Share of total funds with same sector code (36,770 mUSD).

Table 2: The five most often occurring sectors in Aid-Data recoding

Code	Name	Count	Per cent
998	Unallocated/Unspecified	1,667	20.46
151	Government & Civil society	1,155	14.17
430	Other Multisector	1,105	13.56
160	Social Infrastructure	966	11.85
420	Women in Development	387	4.75
Sum		5,281	64.79

Notes: Per cent refers to percentage share of all projects that differ in terms of (3-digit) sector codes.

Table 3: Projects with different sector codes in CRS and AidData, % of total

CRS sector	Project count		Committed sum, mUSD	
	Total	% Different codes	Total	% Different codes
I.1.a. Education, Level Unspecified	182	17	988	7
I.1.b. Basic Education	117	**27**	291	**33**
I.1.c. Secondary Education	115	11	186	**46***
I.1.d. Post-Secondary Education	145	5	161	2
I.2.a. Health, General	131	**23**	408	**26**
I.2.b. Basic Health	616	**63**	477	**33**
I.3. Population Pol./Progr. & Reproductive Health	890	**59**	352	9
I.4. Water Supply & Sanitation	156	5	825	0
I.5.a. Government & Civil Society-general	9,495	**29**	8,462	**43**
I.5.b. Conflict, Peace & Security	1,493	**56**	718	**36**
I.6. Other Social Infrastructure & Services	2,616	**27**	1,835	**26**
II.1. Transport & Storage	112	5	294	11
II.2. Communications	127	3	472	2
II.3. Energy	156	1	739	0
II.4. Banking & Financial Services	467	**94**	126	9
II.5. Business & Other Services	45	**24**	180	2
III.1.a. Agriculture	1,188	18	3,286	14
III.1.b. Forestry	533	11	1,505	4
III.1.c. Fishing	249	16	579	12
III.2.a. Industry	296	8	1,679	**27**
III.2.b. Mineral Resources & Mining	5	**20***	13	1
III.2.c. Construction	1	0	0	0
III.3.a. Trade Policies & Regulations	73	18	73	**34**
III.3.b. Tourism	1	0	0	0
IV.1. General Environment Protection	135	10	167	**19**
IV.2. Other Multisector	3,015	**29**	2,962	9
VI.1. General Budget Support	22	0	603	0
VI.2. Dev. Food Aid/Food Security Ass.	43	**21**	226	**20**
VI.3. Other Commodity Ass.	156	1	4,191	0
VII. Action Relating to Debt	54	0	1,615	0
VIII.1. Emergency Response	4,807	14	6,597	13
VIII.2. Reconstruction Relief & Rehabilitation	51	18	181	10
VIII.3. Disaster Prevention & Preparedness	43	9	41	9
IX. Administrative Costs of Donors	91	**25**	687	**37**
X. Support to NGO's	16	19	31	1
XI. Refugees in Donor Countries	7	0	2,200	0
XII. Unallocated / Unspecified	1,991	19	1,195	7
Overall mean	**801**	**19**	**1199**	**14**

Notes: All projects coded by AidData included, N = 29,640. Numbers marked with **bold** are above the total mean percentage of different codes. * = Differences above average in sectors receiving very small total funds, and which therefore have been excluded from the analysis.
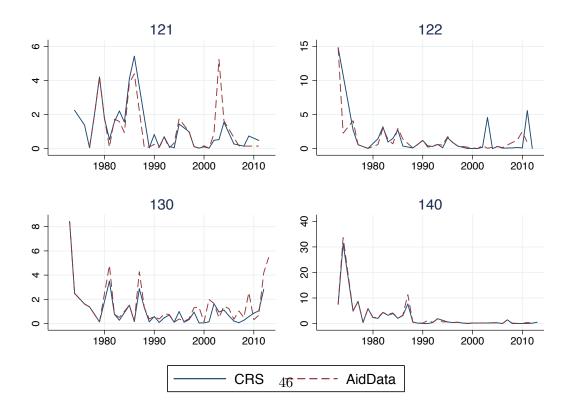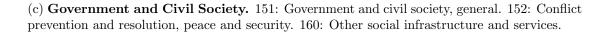
Appendix A: Additional Figures

Figure A1: Overview of funds to each sector in each year, CRS and AidData, respectively. Y-axis shows the sector percentage share of total commitments each year. X-axis is years.
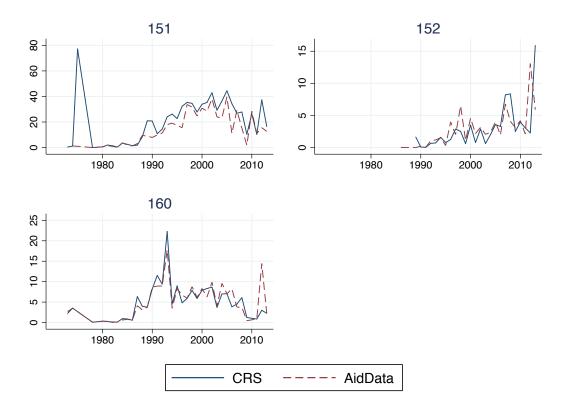
(a) **Education.** 111: Education, level unspecified. 112: Basic education. 113: Secondary education. 114: Post-Secondary education.
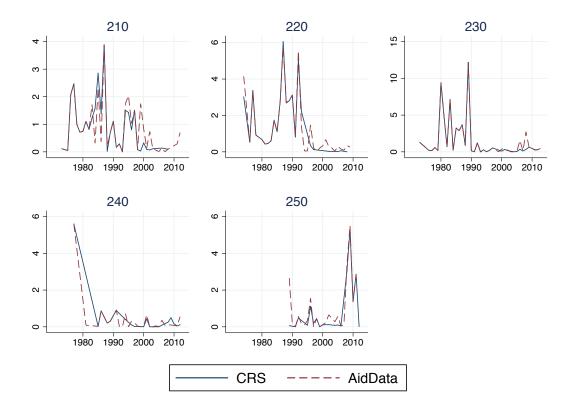

(b) **Health.** 121: Health, general. 122: Basic health. 130: Population policies/programmes and reproductive health. 140: Water and sanitation.

(c) **Government and Civil Society.** 151: Government and civil society, general. 152: Conflict prevention and resolution, peace and security. 160: Other social infrastructure and services.
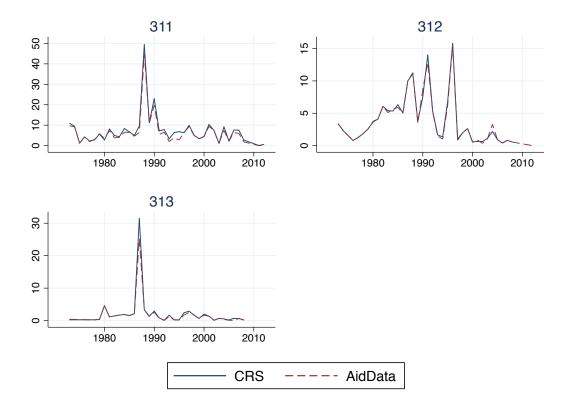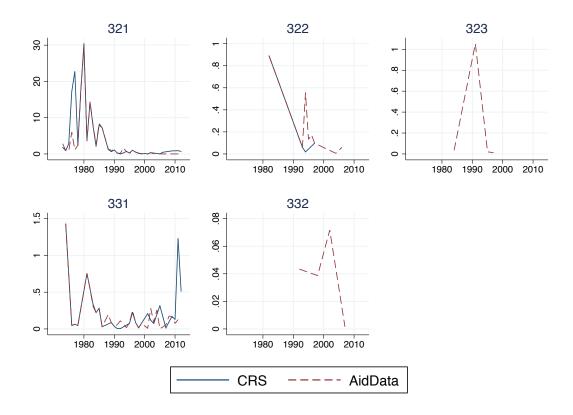

(d) **Infrastructure.** 210: Transport and storage. 220: Communications. 230: Energy generation, distribution and efficiency. 240: Banking and financial services. 250: Business and other services.
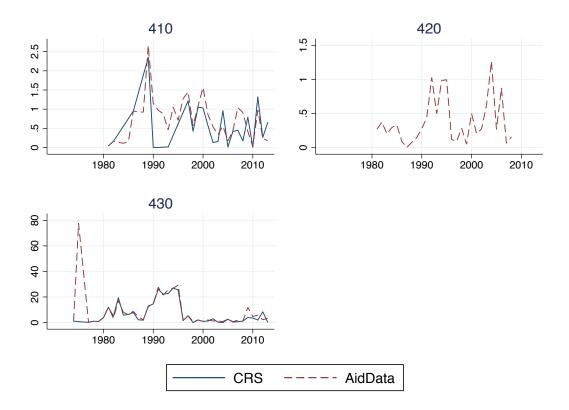

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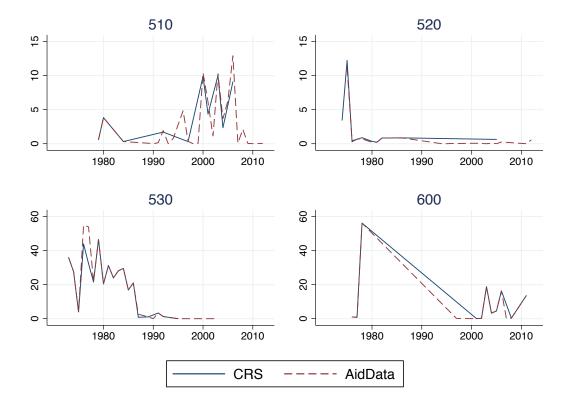(e) **Agriculture.** 311: Agriculture. 312: Forestry. 313: Fishing.

(f) **Industry.** 321: Industry. 322: Mineral resources and mining. 323: Construction. 331: Trade policy and regulations and trade-related adjustment. 332: Tourism.
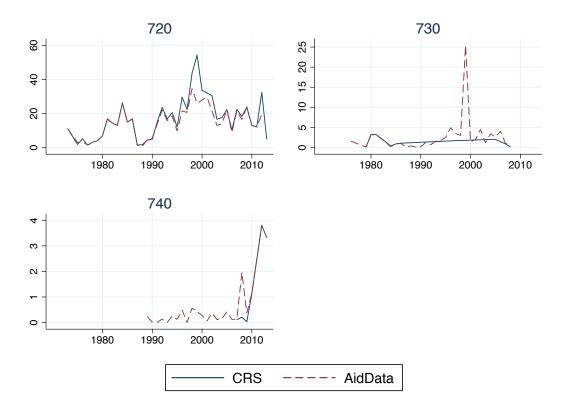
(g) **Environment, Gender and Multisector.** 410: General environmental protection. 420: Women in development. 430: Multisector aid.

(h) **Budget support, Food aid and Debt relief.** 510: General budget support. 520: Developmental food aid/Food security assistance. 530: Other commodity assistance. 600: Action relating to debt.

(i) **Humanitarian aid.** 720: Emergency Response. 730: Reconstruction relief and rehabilitation. 740: Disaster prevention and preparedness.

(j) **Donors and unallocated.** 910: Administrative costs. 920: Support to Non-Governmental Organizations and Government Organizations. 930: Refugees in donor countries. 998: Unallocated/Unspecified.