

Development Co-operation Directorate  
Development Assistance Committee

## DAC Working Party on Development Finance Statistics

### CONVERGED STATISTICAL REPORTING DIRECTIVES FOR THE CREDITOR REPORTING SYSTEM (CRS) AND THE ANNUAL DAC QUESTIONNAIRE

Annexes - modules A, B, and C

*These Reporting Directives were approved by the DAC Working Party on Development Finance Statistics under the written procedure on 18 May 2018.*

*The Directives should be read in light of the 2014, 2016 and 2017 HLM communiqués.*

*Annexes are presented in two separate documents DCD/DAC/STAT(2018)9/ADD1/FINAL and DCD/DAC/STAT(2018)9/ADD2/FINAL*

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*This document, as well as any data and map included herein, are without prejudice to the status of or sovereignty over any territory, to the delimitation of international frontiers and boundaries and to the name of any territory, city or area.*

**DRAFT REVISED STATISTICAL REPORTING DIRECTIVES FOR DAC STATISTICS  
ANNEXES – MODULES A, B & C**

This document contains the following annexes to the Converged Statistical Reporting Directives:

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**MODULE A. ODA-ELIGIBILITY**

### Annex 1. DAC List of ODA Recipients

The DAC List of ODA Recipients is revised by the DAC in accordance with an established triennial review process<sup>1</sup>. The up-to-date List is accessible on the DAC website at [www.oecd.org/dac/stats/daclist](http://www.oecd.org/dac/stats/daclist).

**DAC List of ODA Recipients**  
Effective for reporting on 2014, 2015, 2016 and 2017 flows

Least Developed Countries	Other Low Income Countries (per capita GNI <= \$1 045 in 2013)	Lower Middle Income Countries and Territories (per capita GNI \$1 046-\$4 125 in 2013)	Upper Middle Income Countries and Territories (per capita GNI \$4 126-\$12 745 in 2013)
Afghanistan	Democratic People's Republic of Korea	Armenia	Albania
Angola <sup>1</sup>	Kenya	Bolivia	Algeria
Bangladesh	Tajikistan	Cabo Verde	Antigua and Barbuda <sup>3</sup>
Benin	Zimbabwe	Cameroon	Argentina
Bhutan		Congo	Azerbaijan
Burkina Faso		Côte d'Ivoire	Belarus
Burundi		Egypt	Belize
Cambodia		El Salvador	Bosnia and Herzegovina
Central African Republic		Georgia	Botswana
Chad		Ghana	Brazil
Comoros		Guatemala	Chile <sup>2</sup>
Democratic Republic of the Congo		Guyana	China (People's Republic of)
Djibouti		Honduras	Colombia
Equatorial Guinea <sup>1</sup>		India	Cook Islands <sup>4</sup>
Eritrea		Indonesia	Costa Rica
Ethiopia		Kosovo	Cuba
Gambia		Kyrgyzstan	Dominica
Guinea		Micronesia	Dominican Republic
Guinea-Bissau		Moldova	Ecuador
Haiti		Mongolia	Fiji
Kiribati		Morocco	Former Yugoslav Republic of Macedonia
Lao People's Democratic Republic		Nicaragua	Gabon
Lesotho		Nigeria	Grenada
Liberia		Pakistan	Iran
Madagascar		Papua New Guinea	Iraq
Malawi		Paraguay	Jamaica
Mali		Philippines	Jordan
Mauritania		Samoa	Kazakhstan
Mozambique		Sri Lanka	Lebanon
Myanmar		Swaziland	Libya
Nepal		Syrian Arab Republic	Malaysia
Niger		Tokelau	Maldives
Rwanda		Ukraine	Marshall Islands
Sao Tome and Principe		Uzbekistan	Mauritius
Senegal		Viet Nam	Mexico
Sierra Leone		West Bank and Gaza Strip	Montenegro
Solomon Islands			Montserrat
Somalia			Namibia
South Sudan			Nauru
Sudan			Niue
Tanzania			Palau <sup>3</sup>
Timor-Leste			Panama
Togo			Peru
Tuvalu			Saint Helena
Uganda			Saint Lucia
Vanuatu <sup>1</sup>			Saint Vincent and the Grenadines
Yemen			Serbia
Zambia			Seychelles <sup>2</sup>
			South Africa
			Suriname
			Thailand
			Tonga
			Tunisia
			Turkey
			Turkmenistan
			Uruguay <sup>2</sup>
			Venezuela
			Wallis and Futuna

(1) The United Nations General Assembly resolution A/RES/70/253 adopted on 12 February 2016 decided that Angola will graduate five years after the adoption of the resolution, i.e. on 12 February 2021. General Assembly resolution 68/L.20 adopted on 4 December 2013 decided that Equatorial Guinea will graduate from the least developed country category three and a half years after the adoption of the resolution. General Assembly resolution A/RES/68/18 adopted on 4 December 2013, decided that Vanuatu will graduate four years after the adoption of the resolution on 4 December 2017. General Assembly resolution A/RES/70/78 adopted on 9 December 2015, decided to extend the preparatory period before graduation for Vanuatu by three years, until 4 December 2020, due to the unique disruption caused to the economic and social progress of Vanuatu by Cyclone Pam.

(2) At the time of the 2017 review of this List, the DAC agreed on the graduation of Chile, Seychelles and Uruguay as from 1 January 2018.

(3) Antigua and Barbuda exceeded the high-income threshold in 2015 and 2016, and Palau exceeded the high-income threshold in 2016. In accordance with the DAC rules for revision of this List, if they remain high income countries until 2019, they will be proposed for graduation from the List in the 2020 review.

(4) The DAC agreed to defer decision on graduation of Cook Islands until more accurate GNI estimations are available. A review of Cook Islands will take place in the first quarter of 2019.

1. See [DCD/DAC\(2005\)58](#); [DCD/DAC/M\(2005\)13/FINAL](#), paragraph 6.

## Annex 2. List of ODA-eligible international organisations

The List of ODA-eligible international organisations is updated once a year on the basis of proposals made by DAC members or, in exceptional cases, by the DAC Secretariat. The DAC Secretariat reviews the proposals following an agreed methodology (see [www.oecd.org/dac/stats](http://www.oecd.org/dac/stats)) and makes recommendations for decision by the Working Party on Development Finance Statistics at its formal meeting. The agreed list is circulated to members by email shortly after the meeting; the subset relating to multilateral institutions is reproduced below.

The List of ODA-eligible international organisations is the list of agencies core contributions to which may be reported as official development assistance, either in whole or in part. “Core contributions” means funds that are disbursed at the discretion of the agency, in accordance with paragraphs 17 and 18 of Chapter 1 of these Directives.

Agencies may also administer funds that are specifically directed to developing countries or development concerns. Contributions to such funds may be reported in full as ODA, regardless of whether core contributions to the agencies administering the funds are reportable as ODA i.e. regardless of whether the agency is on the List. In case of doubt, members may consult the Secretariat.

### List of multilateral institutions, core contributions to which may be reported, in whole or in part, as multilateral ODA, as of June 2017

Acronym	Full Name	Coefficient for core contributions
<b>MULTILATERAL ORGANISATIONS</b>		
<b>United Nations agency, fund or commission (UN)</b>		
CERF	Central Emergency Response Fund	100
UNCCD	Convention to Combat Desertification	100
DLCO-EA	Desert Locust Control Organisation for Eastern Africa	100
ESCAP	Economic and Social Commission for Asia and the Pacific	100
ESCWA	Economic and Social Commission for Western Asia	100
ECA	Economic Commission for Africa	100
ECLAC	Economic Commission for Latin America and the Caribbean	100
FAO	Food and Agricultural Organisation	51
GM	Global Mechanism	100
IAEA-Assessed	International Atomic Energy Agency - assessed contributions	33
IAEA-TCF	International Atomic Energy Agency (Contributions to Technical Cooperation Fund Only)	100
IFAD	International Fund for Agricultural Development	100
ILO-Assessed	International Labour Organisation - Assessed Contributions	60
ILO-RBSA	International Labour Organisation - Regular Budget Supplementary Account	100
IMO-TCF	International Maritime Organization - Technical Co-operation Fund	100
ITU	International Telecommunications Union	18
UNAIDS	Joint United Nations Programme on HIV/AIDS	100

UN	United Nations	18
UNCDF	United Nations Capital Development Fund	100
UNICEF	United Nations Children's Fund	100
UNCTAD	United Nations Conference on Trade and Development	100
UNDEF	United Nations Democracy Fund	100
UNDPKO	United Nations Department of Peacekeeping Operations [only MINURSO, MINUSCA, MINUSMA, MINUSTAH, MONUSCO, UNAMID, UNIFIL, UNIFSA, UNMIK, UNMIL, UNMIS (terminated July 2011), UNMISS, UNMIT (terminated December 2012), UNOCI]. Report contributions mission by mission in CRS++.	15
UNDPAS-SZA	United Nations Department of Political Affairs, Trust Fund in Support of Political Affairs	100
UNDP	United Nations Development Programme	100
UNECE	United Nations Economic Commission for Europe (extrabudgetary contributions only)	89
UNESCO	United Nations Educational, Scientific and Cultural Organisation	60
UNWOMEN	United Nations Entity for Gender Equality and the Empowerment of Women	100
UNEP	United Nations Environment Programme	100
UNFCCC	United Nations Framework Convention on Climate Change	61
OHCHR	United Nations High Commissioner for Human Rights (extrabudgetary contributions only)	88
UN Habitat	United Nations Human Settlement Programme	100
UNIDO	United Nations Industrial Development Organisation	100
UNITAR	United Nations Institute for Training and Research	100
UNISDR	United Nations International Strategy for Disaster Reduction	75
UNMAS	United Nations Mine Action Service	100
UNOCHA	United Nations Office of Co-ordination of Humanitarian Affairs	100
UNHCR	United Nations Office of the United Nations High Commissioner for Refugees	100
UNODC	United Nations Office on Drugs and Crime	100
PBF Window 1	United Nations Peacebuilding Fund (Window One: Flexible Contributions Only)	89
PBF Window 2	United Nations Peacebuilding Fund (Window Two: Restricted Contributions Only)	100
UNFPA	United Nations Population Fund	100
UNRWA	United Nations Relief and Works Agency for Palestine Refugees in the Near East	100
UNRISD	United Nations Research Institute for Social Development	100
UNSIDA	United Nations Special Initiative on Africa	100
UNSSC	United Nations System Staff College	100
UNSCN	United Nations System Standing Committee on Nutrition	100

UNU	United Nations University (including Endowment Fund)	100
UNVFTC	United Nations Voluntary Fund for Technical Co-operation in the Field of Human Rights	100
UNVFVT	United Nations Voluntary Fund for Victims of Torture	100
UNVFD	United Nations Voluntary Fund on Disability	100
UNV	United Nations Volunteers	100
UNCBPF	UN-led Country-based Pooled Funds	
UPU	Universal Postal Union	16
WFP	World Food Programme	100
WHO-Assessed	World Health Organisation - assessed contributions	76
WHO-CVCA	World Health Organisation - core voluntary contributions account	100
WIPO	World Intellectual Property Organisation	3
WMO	World Meteorological Organisation	4
UNWTO	World Tourism Organisation	89
	<b>European Union Institution (EU)</b>	
EC	European Commission - Development Share of Budget	100
EDF	European Commission - European Development Fund	100
EIB	European Investment Bank	
	<b>International Monetary Fund (IMF)</b>	
IMF-CCR	Catastrophe Containment and Relief Trust	100
IMF-PCDR	International Monetary Fund - Post-Catastrophe Debt Relief Trust	100
IMF-PRG-HIPC	International Monetary Fund - Poverty Reduction and Growth - Heavily Indebted Poor Countries Debt Relief Initiative Trust Fund [includes HIPC, Extended Credit Facility (ECF), and ECF-HIPC sub-accounts]	100
IMF-PRG-MDRI	International Monetary Fund - Poverty Reduction and Growth - Multilateral Debt Relief Initiative Trust	100
IMF-PRGT	International Monetary Fund - Poverty Reduction and Growth Trust	100
IMF-EPCA-ENDA	International Monetary Fund - Subsidization of Emergency Post Conflict Assistance/Emergency Assistance for Natural Disasters for PRGT-eligible members	100
	<b>World Bank Group (WB)</b>	
AMCs	Advance Market Commitments	100
IBRD	International Bank for Reconstruction and Development	100
IDA	International Development Association	100
IDA-HIPC	International Development Association - Heavily Indebted Poor Countries Debt Initiative Trust Fund	100
IDA-MDRI	International Development Association - Multilateral Debt Relief Initiative	100

IFC	International Finance Corporation	100
MIGA	Multilateral Investment Guarantee Agency	100
	<b>World Trade Organisation</b>	
WTO-ACWL	World Trade Organisation - Advisory Centre on WTO Law	100
WTO-DDAGTF	World Trade Organisation - Doha Development Agenda Global Trust Fund	100
WTO-ITC	World Trade Organisation - International Trade Centre	100
	<b>Regional Development Bank</b>	
Afr.DB	African Development Bank	100
Afr.DF	African Development Fund	100
Afreximbank	African Export Import Bank	100
CAF	Andean Development Corporation	100
AsDB	Asian Development Bank	100
AsDF	Asian Development Fund	100
AiIB	Asian Infrastructure Investment Bank	85
BSTDB	Black Sea Trade and Development Bank	61
CDB	Caribbean Development Bank	100
BDEAC	Central African States Development Bank	100
CABEI	Central American Bank for Economic Integration	100
CEB	Council of Europe Development Bank	18
PTA Bank	Eastern and Southern African Trade and Development Bank	100
EBRD	European Bank for Reconstruction and Development	43
EBRD-ETC	European Bank for Reconstruction and Development - Early Transition Countries Fund	100
EBRD TFs - All Countries	European Bank for Reconstruction and Development – technical co-operation and special funds (all EBRD countries of operations)	43
EBRD TFs - ODA Countries Only	European Bank for Reconstruction and Development – technical co-operation and special funds (ODA-eligible countries only)	100
EBRD-WBJTF	European Bank for Reconstruction and Development - Western Balkans Joint Trust Fund	100
IDB FSO	Inter-American Development Bank, Fund for Special Operations	100
IDB	Inter-American Development Bank, Inter-American Investment Corporation and Multilateral Investment Fund	100
IsDB	Islamic Development Bank	100
BOAD	West African Development Bank	100
	<b>Other multilateral institution</b>	
	Adaptation Fund	100
CAMES	African and Malagasy Council for Higher Education	100
ACBF	African Capacity Building Foundation	100
ARC	African Risk Capacity Group	100
ATAF	African Tax Administration Forum	100
AU	African Union (excluding peacekeeping facilities)	100

AITIC	Agency for International Trade Information and Co-operation	100
APO	Asian Productivity Organisation	100
APEC ASF	Asia-Pacific Economic Cooperation Support Fund (except contributions tied to counter-terrorism activities)	100
APFIC	Asia-Pacific Fishery Commission	100
ASEAN	Association of South East Asian Nations: Economic Co-operation	100
CARICOM	Caribbean Community Secretariat	100
CAREC	Caribbean Epidemiology Centre	100
CEF	Center of Excellence in Finance	100
CEI-Climate Fund	Central European Initiative - Special Fund for Climate and Environmental Protection	100
CGIAR	CGIAR Fund	100
CTF	Clean Technology Fund	100
CP	Colombo Plan	100
CFC	Common Fund for Commodities	100
CF	Commonwealth Foundation	100
COL	Commonwealth of Learning	100
	Commonwealth Secretariat (ODA-eligible contributions only)	100
CPLP	Community of Portuguese Speaking Countries	100
CITES	Convention on International Trade in Endangered Species of Wild Flora and Fauna	100
CoE	Council of Europe	40
EROPA	Eastern-Regional Organisation of Public Administration	100
CEMAC	Economic and Monetary Community of Central Africa	100
ECOWAS	Economic Community of West African States	100
EPPO	European and Mediterranean Plant Protection Organisation	100
FFA	Forum Fisheries Agency	100
DCAF	Geneva Centre for the Democratic Control of Armed Forces	100
GICHD	Geneva International Centre for Humanitarian Demining	100
GAVI	Global Alliance for Vaccines and Immunization	100
GCERF	Global Community Engagement and Resilience Fund	100
GEF-LDCF	Global Environment Facility - Least Developed Countries Fund	100
GEF-SCCF	Global Environment Facility - Special Climate Change Fund	100
GEF	Global Environment Facility Trust Fund	100
Global Fund	Global Fund to Fight AIDS, Tuberculosis and Malaria	100
GGGI	Global Green Growth Institute	100
GCF	Green Climate Fund	100
IF	Integrated Framework for Trade-Related Technical Assistance to Least Developed Countries	100
IICA	Inter-American Institute for Co-operation on Agriculture	100
IOC	Intergovernmental Oceanographic Commission	100

IPCC	Intergovernmental Panel on Climate Change	100
CIHEAM	International Centre for Advanced Mediterranean Agronomic Studies	100
ICAC	International Cotton Advisory Committee	100
IDLO	International Development Law Organisation	100
UNITAID	International drug purchase facility	100
IFFIm	International Finance Facility for Immunisation	100
IDEA	International Institute for Democracy and Electoral Assistance	100
INBAR	International Network for Bamboo and Rattan	100
IOM	International Organisation for Migration	100
OIF	International Organisation of the Francophonie	100
IRENA	International Renewable Energy Agency	66
ITTO	International Tropical Timber Organisation	100
IVI	International Vaccine Institute	100
JSCA	Justice Studies Centre of the Americas	100
OLADE	Latin-American Energy Organisation	100
MRC	Mekong River Commission	100
Montreal Protocol	Multilateral Fund for the Implementation of the Montreal Protocol	100
NEPAD	New Partnership for Africa's Development	100
NDF	Nordic Development Fund	100
OECD-Dev. Centre	OECD Development Centre	100
OFID	OPEC Fund for International Development	100
OECD	Organisation for Economic Co-operation and Development (Contributions to special funds for Technical Co-operation Activities Only)	100
OAS	Organisation of American States	100
OECS	Organisation of Eastern Caribbean States	100
OEI	Organisation of Ibero-American States for Education, Science and Culture	100
BSEC	Organisation of the Black Sea Economic Cooperation	78
OSCE	Organization for Security and Co-operation in Europe	74
PIFS	Pacific Islands Forum Secretariat	100
SPREP	Pacific Regional Environment Programme	100
PAHO	Pan-American Health Organisation	100
PAIGH	Pan-American Institute of Geography and History	100
PIDG	Private Infrastructure Development Group	100
CREFIAF	Regional Organisation for the Strengthening of Supreme Audit Institutions of Francophone Sub-Saharan Countries	100
OSS	Sahara and Sahel Observatory	100
SWAC	Sahel and West Africa Club	100
SPC	Secretariat of the Pacific Community	100
SAARC	South Asian Association for Regional Cooperation	100

SEAFDC	South East Asian Fisheries Development Centre	100
SEAMEO	South East Asian Ministers of Education	100
SPBEA	South Pacific Board for Educational Assessment	100
SADC	Southern African Development Community	100
SCF	Strategic Climate Fund	100
UCLGA	United Cities and Local Governments of Africa	100
UNPO	Unrepresented Nations and Peoples' Organisation	100
WAMU	West African Monetary Union	100
WCO CCF	World Customs Organization Customs Co-operation Fund	100

**MODULE B. REPORTING FORMS, RULES FOR COMPILING AGGREGATES,  
INSTRUCTIONS FOR REPORTING ON AMOUNTS MOBILISED**

### **Annex 3. Reporting forms**

Advance questionnaire

Table DAC1

Table DAC1-bis

Validation Table

Summary of instructions in CRS++ and examples

Other DAC main aggregates: see [www.oecd.org/dac/stats/methodology](http://www.oecd.org/dac/stats/methodology)

*Advance Questionnaire on main ODA aggregates (see latest version at  
www.oecd.org/dac/stats/methodology)*

**ADVANCE QUESTIONNAIRE ON MAIN ODA AGGREGATES**  
(2018 Edition)

Reporting Country: .....

Exchange rates used:

2016 1 \$ U.S. =  
2017 1 \$ U.S. =

	(1)	(2)
	1140	1140
	2016	2017

**DISBURSEMENTS AND GRANT EQUIVALENTS**

Million US dollars

	Row		
<b>DEVELOPING COUNTRIES (3)</b>			
<b>FLows</b>			
<b>Official Development Assistance, net.....</b>	<b>1010</b>		
<b>I. Bilateral ODA, net.....</b>	<b>1015</b>		
<i>Breakdown by types of aid</i>			
a. Budget support.....	1100		
b. Bilateral core support & pooled programmes & funds.....	1200		
c. Project-type interventions.....	1300		
d. Experts and other technical assistance.....	1400		
e. Debt relief (4).....	1600		
f. Administrative costs not included elsewhere.....	1700		
g. Other (5).....	8900		
<i>of which:</i>			
In-donor refugee costs .....	1820		
<i>Financial instruments</i>			
a. Grants (5).....	1921		
<i>of which : Recoveries on grants .....</i>			
	1900		
b. Non grants, gross.....	1922		
c. Non grants, net (4).....	1924		
<i>of which : Offsetting entry for debt forgiveness.....</i>			
	1630		
<b>II. Multilateral ODA, net.....</b>	<b>2000</b>		
<i>Multilateral contributions to:</i>			
a. United Nations.....	2101		
b. EU.....	2102		
c. World Bank (AMCs, IDA, IBRD, IFC, MIGA).....	547		
d. Regional development banks and funds.....	2105		
e. Other.....	069		
<b>Memo items:</b>			
1. Recipient breakdown of bilateral ODA, net:			
a. to LDCs (3).....	029		
b. to Africa.....	8834		
c. to Sub-Saharan Africa, total.....	039		
<i>of which : Debt relief grants (4).....</i>			
	8839		
2. World Bank Income Groups (6), net:			
a. to Low income (GNI per capita <= USD1 005 in 2016).....	8841		
b. to Low middle income (GNI per capita between USD 1 006 and USD 3 955 in 2016).....	8842		
c. to Upper middle income (GNI per capita USD 3 956 and USD 12 235 in 2016).....	8843		
d. to High income (GNI per capita of >= USD 12 236).....	8844		
3. Sectoral breakdown of bilateral ODA, gross:			
a. Humanitarian aid.....	070		
<i>of which : Short-term reconstruction.....</i>			
	088		
b. Development food aid.....	060		
4. Debt relief grants, gross.....	087		
5. Total gross ODA.....	1920		
<b>GROSS NATIONAL INCOME AT MARKET PRICES.....</b>	<b>001</b>		
<b>ODA as per cent of GNI.....</b>	<b>002</b>		
Population.....	004		

<b>GRANT EQUIVALENTS</b>			
<b>Official Development Assistance, grant equivalent measure</b>	11010		
ODA, bilateral total .....	11015		
ODA, bilateral grants.....	11016		
ODA, grant equivalents of bilateral loans.....	11017		
ODA, other bilateral.....	11018		
ODA, multilateral total.....	12000		
ODA, multilateral grants and capital subscriptions.....	12100		
ODA, multilateral loans.....	12110		
<b>ODA grant equivalent as per cent of GNI.....</b>	<b>11002</b>		

- Please provide revised DAC tables if flows in 2016 are modified.
- Where actual figures not available, indicate status of item as follows: e): estimate; pe): preliminary estimate.
- See the DAC List of ODA Recipients:  
<http://oe.cd/dac-list-2017>
- Including offsetting entries for debt relief.
- Including recoveries on grants.
- See the World Bank income groups: Low-income economies are defined as those with a GNI per capita of USD 1 005 or less in 2016; lower middle-income economies are those with a GNI per capita between USD 1 006 and 3 955; upper middle-income economies are those with a GNI per capita between USD 3 956 and 12 235; high-income economies are those with a GNI per capita of USD 12 236 or more.  
<https://datahelpdesk.worldbank.org/knowledgebase/articles/906519>

TABLE DAC 1

## DISBURSEMENTS AND COMMITMENTS OF OFFICIAL AND PRIVATE FLOWS

2018 edition

Reporting country: ???  
Period: 2017  
Date: ???

Million US dollars	DISBURSEMENTS					COMMITMENTS		
	1121	1122	1120	1130	1140	1151	1152	1150
	Grants <sup>(1)</sup>	Non grants	Total amounts extended	Amounts received (-) Non grants <sup>(2)</sup>	NET AMOUNTS	Grants <sup>(1)</sup>	Non grants	Total commitments
<b>KEY INDICATORS</b>								
GNI	001							
ODA % GNI	002							
TOTAL FLOWS % GNI	003							
POPULATION (millions)	004							
<b>TOTAL OFFICIAL AND PRIVATE FLOWS (I+II+III+IV+V)</b>	<b>005</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>		
<b>I. OFFICIAL DEVELOPMENT ASSISTANCE (I.A + I.B)</b>	<b>1010</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>
<b>I.A. Bilateral Official Development Assistance by types of aid (1+2+3+4+5+6+7+8+9+10)</b>	<b>1015</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>
<b>1. Budget support</b>	<b>1100</b>	0.00	0.00	0.00	0.00	0.00	0.00	0.00
1.1 General budget support	1110			0.00		0.00		0.00
1.2 Sector budget support	1120			0.00		0.00		0.00
<b>2. Bilateral core support &amp; pooled programmes &amp; funds</b>	<b>1200</b>	0.00	0.00	0.00	0.00	0.00	0.00	0.00
2.1 Core support to NGOs and civil society, PPPs & research institutes	1210	0.00	0.00	0.00	0.00	0.00	0.00	0.00
a) Core support to donor country-based NGOs & civil society	1211			0.00		0.00		0.00
b) Core support to international NGOs	1212			0.00		0.00		0.00
c) Core support to Public-Private Partnerships (including networks)	1213			0.00		0.00		0.00
d) Other	1214			0.00		0.00		0.00
2.2 Specific-purpose programmes & funds managed by int'l org.	1220			0.00		0.00		0.00
2.3 Basket funds/pooled funding	1230			0.00		0.00		0.00
<b>3. Project-type interventions</b>	<b>1300</b>	0.00	0.00	0.00	0.00	0.00	0.00	0.00
3.1 Investment projects	1310			0.00		0.00		0.00
of which: equities	1311			0.00		0.00		0.00
3.2 Other projects	1320			0.00		0.00		0.00
<i>Memo: Projects qualifying as programme-based approaches</i>	1330			0.00		0.00		0.00
<i>Memo: Cost of donor experts incl. in project-type interventions (optional)</i>	1301			0.00		0.00		0.00
<b>4. Experts and other technical assistance</b>	<b>1400</b>	0.00	0.00	0.00	0.00	0.00	0.00	0.00
4.1 Donor country personnel	1410			0.00		0.00		0.00
4.2 Other technical assistance	1420			0.00		0.00		0.00
<b>5. Scholarships and student costs in donor countries</b>	<b>1500</b>	0.00		0.00		0.00	0.00	0.00
5.1 Scholarships/training in donor country	1510			0.00		0.00		0.00
5.2 Imputed student costs	1520			0.00		0.00		0.00
<b>6. Debt relief</b>	<b>1600</b>	0.00	0.00	0.00	0.00	0.00	0.00	0.00
6.1 Debt forgiveness and debt rescheduling	1610	0.00	0.00	0.00	0.00	0.00	0.00	0.00
a) ODA claims (for rescheduling, only capitalised interest)	1611			0.00		0.00		0.00
b) OOF claims	1615			0.00		0.00		0.00
c) Claims of officially supported export credits	1616			0.00		0.00		0.00
d) Private claims	1617			0.00		0.00		0.00
<i>Memo: Grants for debt service reduction</i>	1614			0.00		0.00		0.00
6.2 Other action on debt	1620	0.00		0.00		0.00	0.00	0.00
a) Service payments to third parties	1621			0.00		0.00		0.00
b) Debt conversion	1622			0.00		0.00		0.00
c) Debt buybacks	1623			0.00		0.00		0.00
d) Other	1624			0.00		0.00		0.00
6.3 Offsetting entry for debt forgiveness (ODA claims, principal)	1630					0.00		0.00
<i>Memo: Offsetting entry for forgiven interest (ODA claims, interest)</i>	1640					0.00		0.00
<b>7. Administrative costs not included elsewhere</b>	<b>1700</b>			0.00		0.00		0.00
<b>8. Other in-donor expenditures</b>	<b>1800</b>	0.00		0.00		0.00	0.00	0.00
8.1 Development awareness	1810			0.00		0.00		0.00
8.2 Refugees in donor countries	1820			0.00		0.00		0.00
<b>9. Recoveries on bilateral ODA grants and negative commitments</b>	<b>1900</b>					0.00		0.00
<b>10. Other loans repayments</b>	<b>1999</b>					0.00		0.00
<b>Memo items:</b>								
<i>Programme-based approaches (PBAs)</i>	1901			0.00		0.00		0.00
<i>Free-standing technical co-operation (FTC)</i>	1902			0.00		0.00		0.00
<i>ODA channelled through private entities (as distinct from support to private sources)</i>	1903			0.00		0.00		0.00
<i>ODA channelled through multilateral organisations</i>	1904			0.00		0.00		0.00
<i>Participation in international peacekeeping operations</i>	1905			0.00		0.00		0.00
<i>Relief food aid</i>	1906			0.00		0.00		0.00

<b>I.B. Multilateral Official Development Assistance (capital subscriptions are included with grants)</b>	<b>2000</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>
<b>1. Multilateral contributions to:</b>	2100	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
1.1 UN agencies	2101			0.00		0.00			0.00
1.2 European Union	2102			0.00		0.00			0.00
1.3 IDA	2103			0.00		0.00			0.00
1.4 Other World Bank (AMCs, IBRD,IFC,MIGA)	2104			0.00		0.00			0.00
1.5 Regional development banks	2105			0.00		0.00			0.00
1.6 Global Environment Facility	2106			0.00		0.00			0.00
1.7 Montreal Protocol	2107			0.00		0.00			0.00
1.8 Other agencies	2108			0.00		0.00			0.00
<b>2. Recoveries on multilateral ODA grants and capital subscriptions and negative commitments</b>	<b>2110</b>					<b>0.00</b>			<b>0.00</b>
<i>Memo (bilat. + multilat.):</i>									
- HIPC Initiative	2901			0.00		0.00			
- IDA Debt Reduction Facility	2902			0.00		0.00			
<b>II. OTHER OFFICIAL FLOWS</b>	<b>200</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>
<b>II.A. Other Official Bilateral Flows</b>	<b>210</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>
<b>1. Support to national private exporters</b>	<b>266</b>			<b>0.00</b>		<b>0.00</b>			<b>0.00</b>
<b>2. Investment-related transactions</b>	<b>294</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>
2.1 With developing countries	291			0.00		0.00			0.00
of which: Joint ventures	292			0.00		0.00			0.00
of which: - Loans	293			0.00		0.00			0.00
- Acquisition of equity	280			0.00		0.00			0.00
2.2 With residents (Support to national private investors)	287			0.00		0.00			0.00
<b>3. Debt rescheduling</b>	<b>300</b>		<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>		<b>0.00</b>	<b>0.00</b>
3.1 Non-concessional rescheduling	301		0.00	0.00	0.00	0.00		0.00	0.00
a) OOF claims (capitalised interest)	304			0.00		0.00			0.00
b) Claims of officially supported export credits	305			0.00		0.00			0.00
c) Private claims	306			0.00		0.00			0.00
3.2 OOF component of debt service reduction	303			0.00		0.00			0.00
<b>4. Other bilateral securities and claims</b>	<b>295</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>
4.1 Other acquisition of equity	299			0.00		0.00			0.00
4.2 Other claims and grants	298			0.00		0.00			0.00
<b>5. Offsetting entry for debt relief (claims of OOF, principal)</b>	<b>1020</b>					<b>0.00</b>			
<b>6. Other loan repayments</b>	<b>2999</b>			<b>0.00</b>		<b>0.00</b>			
<b>II.B. Transactions with Multilateral Agencies at Market Terms</b>	<b>325</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>
1. Purchase of securities from issuing agencies	326			0.00		0.00			0.00
2. Other transactions	327			0.00		0.00			0.00
<i>Memo: - Interest received on OOF, total (bilat.+multilat.)</i>	7950				0.00	0.00			
- Bilateral	8000					0.00			
- Multilateral	805					0.00			
- Offsetting entry for forgiven interest (claims of OOF, interest)	7860					0.00			
<b>III. OFFICIALLY SUPPORTED EXPORT CREDITS</b>	<b>3000</b>		<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>			
<b>III.A. Official direct export credits</b>	<b>3100</b>			<b>0.00</b>		<b>0.00</b>			
<b>III.B. Officially guaranteed or insured export credits</b>	<b>3200</b>			<b>0.00</b>		<b>0.00</b>			
<b>III.C. Offsetting entry for debt relief (export credit claims, principal)</b>	<b>3102</b>					<b>0.00</b>			
<b>IV. PRIVATE FLOWS AT MARKET TERMS</b>	<b>3300</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>			
<b>IV.A. Bilateral Private Flows</b>	<b>3320</b>		<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>			
1. Direct Investment	340			0.00		0.00			
of which: New capital outflows	345			0.00		0.00			
2. Other securities and claims	3530		0.00	0.00	0.00	0.00			
2.1 Total banks (long-term)	3840		0.00	0.00	0.00	0.00			
a) Bonds	751			0.00		0.00			
b) Other bank	7530			0.00		0.00			
2.2 Non-banks	3860		0.00	0.00	0.00	0.00			
a) Bonds	388			0.00		0.00			
b) Other securities (incl. equities)	3890			0.00		0.00			
3. Offsetting entry for debt relief (other private claims, principal)	1030					0.00			
<b>IV.B. Multilateral Private Flows</b>	<b>359</b>			<b>0.00</b>		<b>0.00</b>			
<b>V. NET PRIVATE GRANTS</b>	<b>415</b>	<b>0.00</b>		<b>0.00</b>	<b>0.00</b>	<b>0.00</b>			
derived as: 1. Gross outflow from private sources, less	425			0.00		0.00			
2. Support received from official sector	420					0.00			
<b>VI. ITEM ONLY PARTLY COVERED IN DAC RESOURCE FLOW STATISTICS</b>									
1. Total participation in peacebuilding operations (incl. non-ODA)	207			0.00		0.00			

(1) Also includes capital subscriptions to multilateral agencies.

(2) Also includes total recoveries on grants and capital subscriptions (codes 1900 and 2110).

**TABLE DAC 1 - BIS**  
**ODA GRANT EQUIVALENT MEASURE**

2017 edition

Reporting country: ???

Period: 2016

Date: ???

<b>KEY INDICATORS</b>		
ODA GRANT EQUIVALENT % GNI	11002	
<b>I. OFFICIAL DEVELOPMENT ASSISTANCE (I.A + I.B)</b>	11010	<b>0.00</b>
<b>I.A ODA, bilateral total</b>	11015	<b>0.00</b>
<b>I.A.1 ODA bilateral grants</b>	11016	
<b>I.A.2 ODA grant equivalents of bilateral loans</b>	11017	0.00
1. Loans to LDCs and other LICs	11019	
2. Loans to LMICs	11020	
3. Loans to UMICs	11021	
4. Loans for multi-country agreements	11022	
<b>I.A.3 ODA, other bilateral</b>	11018	
<b>I.B ODA, multilateral total</b>	12000	0.00
<b>I.B.1 ODA, multilateral grants and capital subscriptions</b>	12100	
<b>I.B.2 ODA grant equivalent of multilateral loans</b>	12110	

DCD/DAC/STAT(2018)9/ADD1/FINAL

Validation table for CRS++  
DISBURSEMENTS AND COMMITMENTS OF OFFICIAL AND PRIVATE FLOWS  
2017 edition

Reporting country: ???

Period: 2016

Date: ???

Million US dollars	DISBURSEMENTS						COMMITMENTS		
	----- Amounts Extended -----			Recoveries	Amounts received		Net Amounts	Total	
	Grants <sup>(1)</sup>	Non grants	Total amounts extended	(-)	Grants <sup>(2)</sup>	Non grants		Grants <sup>(1)</sup>	Non grants
<b>I. BILATERAL FLOWS</b>									
<b>I. A. Geographical distribution</b>									
<b>I.A.1 Bilateral ODA (tables DAC 2a and 3a)</b>	1015	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
1.1 Europe	10001			0.00			0.00		0.00
1.2 Africa	10002			0.00			0.00		0.00
1.3 America	10003			0.00			0.00		0.00
1.4 Asia	10004			0.00			0.00		0.00
1.5 Oceania	10005			0.00			0.00		0.00
1.6 Bilateral unallocated	10998			0.00			0.00		0.00
<i>Memo: Interest received on loans</i>	10209								
<b>I.A.2. Bilateral OOF (from table DAC 2b)</b>		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
2.1 Europe	20001			0.00			0.00		0.00
2.2 Africa	20002			0.00			0.00		0.00
2.3 America	20003			0.00			0.00		0.00
2.4 Asia	20004			0.00			0.00		0.00
2.5 Oceania	20005			0.00			0.00		0.00
2.6 Bilateral unallocated	20998			0.00			0.00		0.00
<b>I.A.3. Officially Supported export credits (from table DAC 2b)</b>	30000	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
2.1 Europe	30001			0.00			0.00		0.00
2.2 Africa	30002			0.00			0.00		0.00
2.3 America	30003			0.00			0.00		0.00
2.4 Asia	30004			0.00			0.00		0.00
2.5 Oceania	30005			0.00			0.00		0.00
2.6 Bilateral unallocated	30998			0.00			0.00		0.00
<b>I.A.4. Bilateral private flows (table DAC 4)</b>	3320	0.00	0.00	0.00	0.00	0.00	0.00		
3.1 Europe	40001			0.00			0.00		
3.2 Africa	40002			0.00			0.00		
3.3 America	40003			0.00			0.00		
3.4 Asia	40004			0.00			0.00		
3.5 Oceania	40005			0.00			0.00		
3.6 Bilateral unallocated	40998			0.00			0.00		
<b>I.B. Sectoral distribution of bilateral ODA (table DAC 5)</b>	5000	0.00	0.00	0.00			0.00	0.00	0.00
Sector allocable	5450			0.00			0.00		0.00
Non sector allocable	5999			0.00			0.00		0.00
<i>Memo: Developmental food aid</i>	5520			0.00			0.00		0.00
<i>Humanitarian aid</i>	5700			0.00			0.00		0.00
<i>Relief food aid</i>	5762			0.00			0.00		0.00
<b>I.C. Tying status of bilateral ODA (table DAC 7b)</b>	7500							0.00	0.00
1. Total untied, excluding administrative costs, in-donor refugee costs and FTC	7510								0.00
2. Total partially untied, excluding administrative costs, in-donor refugee costs and FTC	7520								0.00
3. Total tied, excluding administrative costs, in-donor refugee costs and FTC	7530								0.00
<i>Memo: Untied for LDCs and non-LDC HIPCs, including FTC</i>	7540								0.00
<i>Memo: ODA components of associated financing packages</i>	1990			0.00			0.00		0.00
<b>II. MULTILATERAL ODA FLOWS (tables DAC 2a and 3a)</b>	2000	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
1. Grants	2201			0.00			0.00		0.00
2. Capital Subscriptions (deposit basis)	2210			0.00			0.00		0.00
3. Loans	2218		1.00	0.00			0.00		0.00
<i>Memo: Capital subscriptions on an encashment basis</i>	2211		1.00	0.00			0.00		0.00
<i>Interest received on loans</i>	2209								

(1) Also includes capital subscriptions to multilateral agencies.

(2) Also includes recoveries on capital subscriptions.

*Summary of reporting in CRS++*

	Column number and name	Instruction
<b>IDENTIFICATION DATA</b>	<b>1. Reporting year</b>	Enter the year for which data are reported.
	<b>1b. Commitment date</b>	Enter in text format <b>DD-MM-YYYY</b> .
	<b>2. Reporting country/organisation</b>	See <b>Annex 13</b> for list of donor codes.
	<b>3. Extending agency</b>	See <b>Annex 13</b> for list of agency codes.
	<b>4. CRS Identification number</b>	In 10 digits: <b>YYYYxxxxxx</b> <i>plus</i> a suffix of up to 5 characters
	<b>5. Donor project number</b>	Enter the number, or combination of letters and numbers, used by the extending agency to identify the activity.
<b>BASIC DATA</b>	<b>6. Nature of submission</b>	<b>1:</b> new activity reported <b>2:</b> revision <b>3:</b> previously reported activity (increase/decrease of earlier commitment, disbursement on earlier commitment) <b>5:</b> provisional data  <b>8:</b> commitment = disbursement <b>9:</b> amount extended = net disbursement
	<b>7. Recipient</b>	See <b>Annex 8</b> for recipient codes.
	<b>8. Channel of delivery name/country</b>	Enter the name of the bilateral or multilateral implementing agency (e.g. UN agency, NGO). For operations which fall under Channel category 63000 “private sector in third country”, enter also the name of third country.
	<b>9. Channel code</b>	Enter the appropriate channel code (see <b>Annex 9</b> ).
	<b>10. Bi/Multi</b>	<b>1</b> =bilateral <b>2</b> =multilateral <b>3</b> =bilateral, core contributions to NGOs and other private bodies / PPPs <b>7</b> =bilateral, ex-post reporting on NGOs’ activities funded through core contributions. <b>8</b> =bilateral, triangular co-operation ----- <b>4</b> =multilateral outflows [for use by multilateral agencies only] <b>6</b> =private sector outflows [for use by private donors only]
	<b>11. Type of flow (Main DAC 1 category)</b>	<b>10</b> =ODA <b>21</b> =OOF <b>22</b> =Officially supported export credits <b>30</b> =Private NGO and other private sources <b>36</b> =Private foreign direct investment <b>37</b> =Other private market <b>40</b> =Non flow (e.g. GNI) <b>50</b> =Other flows (e.g. non-ODA component of peacebuilding operations) See <b>Chapter 1</b> for definitions.
	<b>12. Type of finance</b>	See <b>Annex 10</b> for list of codes for type of finance.
	<b>13. Type of aid</b>	See <b>Annex 11</b> for list of codes for type of aid.
	<b>14. Short description / Project title</b>	Maximum 150 characters in English or French.
	<b>15. Sector / Purpose codes and corresponding shares</b>	See <b>Annex 12</b> .

<b>SUPPLEMENTARY DATA</b>	<b>16. Geographical target area</b>	Specify the area (town, region) in the recipient country that is intended to benefit from the activity. Specify the recipient countries if the activity benefits several recipients. Maximum 100 characters.
	<b>17. Expected starting date</b>	} Enter in text format <b>DD-MM-YYYY</b> .
	<b>18. Expected completion date</b>	
	<b>19. Description</b>	E.g. project summary. No limitation of length. Preferably in English or French.
	<b>20. Gender equality</b>	} <b>2</b> =principal objective <b>1</b> =significant objective <b>0</b> =not targeted Blank=not screened
	<b>21. Aid to environment</b>	
	<b>22. PD/GG</b>	
	<b>23. Trade development</b>	
	<b>23b. RMNCH</b>	
	<b>24. FTC</b>	<b>1</b> =Yes.
	<b>25. Programme-based approach</b>	<b>1</b> =Yes.
	<b>26. Investment</b>	<b>1</b> =Yes.
	<b>27. Associated financing</b>	<b>1</b> =Yes.
	<b>28. Biodiversity</b>	} <b>2</b> =principal objective <b>1</b> =significant objective <b>0</b> =not targeted Blank=not screened
	<b>29. Climate change – mitigation</b>	
<b>30. Climate change – adaptation</b>		
<b>31. Desertification</b>		
<b>VOLUME DATA</b>	<b>32. Currency</b>	See <b>Annex 13</b> for list of donor country codes to use for currency.
	<b>33. Commitments</b>	New amounts committed during the reporting year. Enter the face value of the activity in thousands of units (except for Japanese yen which should be reported in millions).
	<b>33b. Capital expenditure</b>	Optional reporting. Percentage of an activity that is capital expenditure, reportable at commitment stage only. In %
	<b>34. Amounts extended</b>	Amount disbursed during the reporting year. In thousands of units (millions if yen).
	<b>34b. ODA grant equivalent</b>	For ODA loans, amounts extended (field 34) multiplied by the loan's grant element as calculated at the time of the commitment. In thousands of units (millions if yen)
	<b>35. Amounts received (for loans: principal only)</b>	Payments received from the aid recipient during the reporting year (for loans, only principal payments, including any payments of arrears of principal). In thousands of units (millions if yen). NB: DO NOT enter a negative amount except for capital losses.
	<b>36. Amount untied</b>	On a commitment basis, for new commitments only. In thousands of units (millions if yen). Procurement authorised in all OECD countries and substantially all developing countries.
	<b>37. Amount partially untied</b>	On a commitment basis, for new commitments only. In thousands of units (millions if yen). Procurement limited to donor and

		substantially all developing countries.
	<b>38. Amount tied</b>	On a commitment basis, for new commitments only. In thousands of units (millions if yen). Procurement that does not fall under the definitions of untied or partially untied aid.
	<b>39. Amount of IRTC</b>	For new commitments only, if investment (item 26=1).
	<b>40. If project-type, amount of experts_commitments</b>	In thousands of units (millions if yen). } <i>Optional reporting.</i> } In thousands of units (millions if yen) }
	<b>41. If project-type, amount of experts_extended</b>	For commitments only, if AF (item 27=1). In thousands of units (millions if yen). Use the currency indicated in item 32.
	<b>42. Amount of export credit in AF package</b>	For commitments only, if AF (item 27=1). In thousands of units (millions if yen). Use the currency indicated in item 32.
	<b>43a. Leveraging mechanism and role/position</b>	1=Syndicated loan, arranger 2=Syndicated loan, participant 3=Common shares in flat collective investment vehicle 4=Shares in the riskiest tranche of structured collective investment vehicle, first-loss shares and others (e.g. lock-up shares) 5=Shares in the mezzanine/senior tranche of structured CIV 6=Guarantee/insurance 7=Direct investment in companies, equity 8=Direct investment in companies, mezzanine/senior debt 9=Credit lines
	<b>43b. Amounts mobilised from the private sector</b>	As defined in Annex 6 of Module B. In thousands of units (millions if yen). Use the currency indicated in item 32.
	<b>43c. Origin of the funds mobilised</b>	1=provider country 2=recipient country 3=third high income/OECD country 4=Other third country 5=Multiple origins
For loans only	<b>44. Type of repayment</b>	1=equal principal payments (EPP) 2=annuity 3=lump sum 5=other
	<b>45. Number of repayments per annum</b>	1=annual
	<b>46. Interest rate</b>	2=semi-annual 4=quarterly 12=monthly } Enter • in 5 digits, e.g. "05200" for 5.2 % ; or 1 "0" if interest free. – If ODA loan with variable interest rate, report the variable rate in item 46 (e.g. LIBOR6M-1.5%) and the reference fixed rate in item 47. } }
	<b>47. Second interest rate</b>	} Enter in text format <b>DD-MM-YYYY</b> . }
	<b>48. First repayment date</b>	} Enter in text format <b>DD-MM-YYYY</b> . }
	<b>49. Final repayment date</b>	During the reporting year. In thousands of units (millions if yen). NB: DO NOT enter a negative amount.
	<b>50. Interest received</b>	During the reporting year. In thousands of units (millions if yen).

		NB: DO NOT enter a negative amount.
	<b>51. Principal disbursed and still outstanding</b>	The amount of principal owed on the loan at the end of the reporting year. In thousands of units (millions if yen).
	<b>52. Arrears of principal (included in item 51)</b>	At the end of the year. In thousands of units (millions if yen).
	<b>53. Arrears of interest</b>	At the end of the year. In thousands of units (millions if yen).

## Examples of reporting in CRS++

		Example 1	Example 2	Example 3	Example 4
		Bilateral ODA grant New activity reported	Bilateral ODA loan New activity reported	Bilateral ODA Not new (Disbursement on earlier commitment)	Multilateral ODA New activity reported
IDENTIFICATION DATA	Reporting year	1 2015	2015	2015	2015
	Commitment date	1b 10-12-2015	01-03-2015		31-01-2015
	Reporting country	2 x	x	x	x
	Extending agency	3 1	2	3	4
	CRS Identification N°	4 2015000001	2015000002	2013000003	2015000004
	Donor project N°	5 A100000	B200000	C300000	D400000
	Nature of submission	6 1	1	3	1
	Recipient country	7 71	665	266	3000
	Channel of delivery_name/country	8 UNICEF	Public Sector	Ministry of Finance	Food and Agriculture Organisation
	Channel code	9 41122	10000	10000	41301
	Bi/Multi	10 1	1	1	2
	Type of flow (main DAC1 category)	11 10	10	10	10
	Type of finance	12 110	421	110	310
	Type of aid	13 C01	C01	C01	B02
	Short description / project title	14 Evaluation of the Child Protection Unit...	Construction of the hydropower plant	Rural water and sanitation support	Contribution to FAO [Assessed]
Sector / Purpose codes and corresponding shares	15 15160:60 6010:40	23065	14030		
BASIC DATA	Geographical target area	16 Tirana	Keyal Khwar	Kigali	
	Expected starting date	17 15-01-2016	01-03-2015	01-03-2013	
	Expected completion date	18 31-03-2016	28-02-2018	31-12-2016	
	Description	19 The objective of the project is to ...	The objective of the project is to ...	The objective of the project is to ...	
	Gender equality	20 1	1	1	
	Aid to environment	21 0	1	1	
	PD/GG	22 0	0	0	
	Trade development	23			
	RMNCH	23b			
	FTC	24 1			
	Programme-based approach	25		1	
	Investment project	26	1		
	AF	27			
	Biodiversity	28 0	0	0	
Climate change - mitigation	29 0	1	0		
Climate change - adaptation	30 0	0	0		
Desertification	31 0	0	0		
SUPPLEMENTARY DATA	Currency	32 918	918	918	918
	Commitments	33 3,000	20,000	0	50,000
	Capital expenditure	33b	96		
	Amounts extended	34 1,000	0	800	50,000
	ODA grant equivalent	34b	679 (=1000*67.9%*)		
	Amounts received	35 0	0	0	
	Amount untied	36 3,000	20,000		
	Amount partially untied	37 0	0		
	Amount tied	38 0	0		
	Amount of IRTC	39	0		
	If project-type, amount of experts_commitment	40 100			
	If project-type, amount of experts_extended	41 50			
	Amount of export credit in AF package	42	0		
Leveraging mechanism and role/position	43a				
Amounts mobilised from the private sector	43b				
Origin of the funds mobilised	43c				
VOLUME DATA	Type of repayment	44	1		
	Number of repayments per annum	45	2		
	Interest rate	46	00550		
	Second interest rate	47	0		
	First repayment date	48	30-12-2020		
	Final repayment date	49	30-06-2049		
	Interest received	50	0		
	Principal outstanding	51	0		
	Arrears of principal	52	0		
Arrears of interest	53	0			
For loans only	Type of repayment	44	1		
	Number of repayments per annum	45	2		
	Interest rate	46	00550		
	Second interest rate	47	0		
	First repayment date	48	30-12-2020		
	Final repayment date	49	30-06-2049		
	Interest received	50	0		
	Principal outstanding	51	0		
	Arrears of principal	52	0		
Arrears of interest	53	0			

\*grant element calculated using a 7% discount rate (as Pakistan is classified as a LMIC)

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		Example 5	Example 6	Example 7	Example 8
		OOF syndicated loan (as participant) with amounts mobilised	Private FDI (aggregate by recipient and type of finance)	Direct official export credit (disbursement, semi-aggregate)	Officially guaranteed export credit (disbursement, semi-aggregate)
IDENTIFICATION DATA	Reporting year	1 2015	2015	2015	2015
	Commitment date	1b 31-01-2015			
	Reporting country	2 x	x	x	x
	Extending agency	3 5	6	7	7
	CRS Identification N°	4 2015000005	2015000006	2015000007	2015000008
	Donor project N°	5 E500000	F600000		
	Nature of submission	6 1	1	1	1
BASIC DATA	Recipient country	7 645	540	769	139
	Channel of delivery_name/country	8 Public sector			
	Channel code	9 10000			
	Bi/Multi	10 1	1	1	1
	Type of flow (main DAC1 category)	11 21	36	22	22
	Type of finance	12 431	421	421	1100
	Type of aid	13			
	Short description / project title	14 Subordinated loan: pulp production	FDI from private sector, loan	Direct export credits (maturity 5 years)	Export credit guarantee
	Sector / Purpose codes and corresponding shares	15 32162			
	SUPPLEMENTARY DATA	Geographical target area	16		
Expected starting date		17			
Expected completion date		18			
Description		19			
Gender equality		20 0			
Aid to environment		21 0			
PD/GG		22 0			
Trade development		23			
RMNCH		23b			
FTC		24			
Programme-based approach		25			
Investment project		26			
AF		27			
Biodiversity		28			
Climate change - mitigation	29 0				
Climate change - adaptation	30 0				
Desertification	31 0				
VOLUME DATA	Currency	32 918	918	918	918
	Commitments	33 10,000			
	Capital expenditure	33b 85			
	Amounts extended	34 4,000	200,000	7,000	10,000
	ODA grant equivalent	34b			
	Amounts received	35 0	50,000	0	0
	Amount untied	36			
	Amount partially untied	37			
	Amount tied	38			
	Amount of IRTC	39			
	If project-type, amount of experts_commitment	40			
	If project-type, amount of experts_extended	41			
	Amount of export credit in AF package	42			
	Leveraging mechanism and role/position	43a 2			
Amounts mobilised from the private sector	43b 5,000				
Origin of the funds mobilised	43c 1				
For loans only	Type of repayment	44			
	Number of repayments per annum	45			
	Interest rate	46			
	Second interest rate	47			
	First repayment date	48			
	Final repayment date	49			
	Interest received	50 250			
	Principal outstanding	51 8,000			
	Arrears of principal	52			
Arrears of interest	53				

		Example 9	
		Amounts mobilised through a development guarantee	
IDENTIFICATION DATA	Reporting year	1	2015
	Commitment date	1b	31-01-2015
	Reporting country	2	x
	Extending agency	3	9
	CRS Identification N°	4	2015000009
	Donor project N°	5	I900000
	Nature of submission	6	1
BASIC DATA	Recipient country	7	66
	Channel of delivery_name/country	8	Private bank in recipient country
	Channel code	9	62001
	Bi/Multi	10	1
	Type of flow (main DAC1 category)	11	
	Type of finance	12	1100
	Type of aid	13	
	Short description / project title	14	Portfolio guarantee on activities of a local bank
	Sector / Purpose codes and corresponding shares	15	32130
	SUPPLEMENTARY DATA	Geographical target area	16
Expected starting date		17	29-09-2016
Expected completion date		18	29-09-2016
Description		19	The objective of the project is to ...
Gender equality		20	0
Aid to environment		21	0
PD/GG		22	0
Trade development		23	0
RMNCH		23b	0
FTC		24	
Programme-based approach		25	
Investment project		26	
AF		27	
Biodiversity		28	0
Climate change - mitigation	29	0	
Climate change - adaptation	30	0	
Desertification	31	0	
VOLUME DATA	Currency	32	918
	Commitments	33	0
	Capital expenditure	33b	
	Amounts extended	34	0
	ODA grant equivalent	34b	
	Amounts received	35	0
	Amount untied	36	
	Amount partially untied	37	
	Amount tied	38	
	Amount of IRTC	39	
	If project-type, amount of experts_commitment	40	
	If project-type, amount of experts_extended	41	
	Amount of export credit in AF package	42	
	Leveraging mechanism and role/position	43a	6
Amounts mobilised from the private sector	43b	10,000	
Origin of the funds mobilised	43c	2	
For loans only	Type of repayment	44	
	Number of repayments per annum	45	
	Interest rate	46	
	Second interest rate	47	
	First repayment date	48	
	Final repayment date	49	
	Interest received	50	
	Principal outstanding	51	
Arrears of principal	52		
Arrears of interest	53		

**Annex 4. CRS++ items required for different resource flows**

		required		optional			not collected				
	Field name	Order	BI ODA	MULTI ODA	OOF, EXCL. EXPORT CREDITS	OFFICIALLY SUP. EXPORT CREDITS	PRIV. GRANTS	PRIVATE FDI	OTHER PRIV. MARKET	NON FLOW	OTHER FLOWS
IDENTIFICATION DATA	Reporting year	1									
	Commitment date	1b									
	Reporting country / organisation	2									
	Extending agency	3									
	CRS Identification N°	4									
	Donor project N°	5									
	Nature of submission	6									
BASIC DATA	Recipient country	7		3000							
	Channel of delivery_name/country	8									
	Channel code	9									
	Bi/Multi	10				1					
	Type of flow (Main DAC 1 category)	11	10	10	21	22	30	36	37	40	50
	Type of finance	12					110				
	Type of aid	13		B02							
	Short description / Project title	14									
	Sector / Purpose codes and corresponding shares	15		99810							
SUPPLEMENTARY DATA	Geographical target area	16									
	Expected starting date	17									
	Expected completion date	18									
	Description	19									
	Gender equality	20									
	Aid to environment	21									
	PD/GG	22									
	Trade Development	23									
	RMNCH	23b									
	FTC	24									
	PBA	25									
	Investment project	26									
	AF	27									
	Biodiversity	28									
	Climate change - mitigation	29									
	Climate change - adaptation	30									
	Desertification	31									
VOLUME DATA	Currency	32									
	Commitments	33									
	Capital expenditure	33b									
	Amounts extended	34									
	ODA grant equivalent	34b									
	Amounts received (for loans: only principal)	35									
	Amount untied	36									
	Amount partially untied	37									
	Amount tied	38									
	Amount of IRTC	39									
	If project-type, amount of experts_commitments	40									
	If project-type, amount of experts_extended	41									
	Amount of export credit in AF package	42									
	Leveraging mechanism and role/position	43a									
Amount mobilised from the private sector	43b										
Origin of the funds mobilised	43c										
For loans only	Type (EPP:1,annuity:2,lump sum:3,other:5)	44									
	Number of repayments per annum	45									
	Interest rate	46									
	Second interest rate	47									
	First repayment date	48									
	Final repayment date	49									
	Interest received	50									
	Principal disbursed and still outstanding	51									
	Arrears of principal (included in item 51)	52									
	Arrears of interest	53									

**Annex 5. Rules for compiling aggregates from CRS++ reporting**

DAC aggregate calculations by sector will be based on the percentages attributed to each purpose code.

## DAC 1 from CRS++ reporting

DAC1	CRS++ items									Additional dimension required
	Bi/multi item 10	Type of flow (Main DAC1 category) item 11	Type of finance item 12			Type of aid item 13	Purpose code item 15	Specific channel or channel category (cat.) item 9		
			Grants 1121 & 1151	Non grants <sup>1</sup> 1122 & 1152	Amounts received 1130					
<b>KEY INDICATORS</b>										
GNI	001		40	Reported in Table DAC 1						
ODA % GNI	002		40							
TOTAL FLOWS % GNI	003		40							
POPULATION (millions)	004		40							
<b>TOTAL OFFICIAL AND PRIVATE FLOWS (I+II+III+IV)</b>	<b>005</b>	<i>sum</i>								
<b>I. OFFICIAL DEVELOPMENT ASSISTANCE (I.A + I.B)</b>	<b>1010</b>	<i>sum</i>								
<b>I.A. Bilateral Official Development Assistance by types of aid (1+2+3+4+5+6+7+8+9)</b>	<b>1015</b>	<i>sum</i>								
<b>1. Budget support</b>	<b>1100</b>	<i>sum</i>								
1.1 General budget support	1110		1	10	110	421	421	A01	51010	cat. 12000
1.2 Sector budget support	1120		1	10	110	421	421	A02		cat. 12000
<b>2. Bilateral core support &amp; pooled programmes &amp; funds</b>	<b>1200</b>	<i>sum</i>								
2.1 Core support to NGOs, other priv. bodies, PPPs & research institutes	1210	<i>sum</i>								
a) Core support to national NGOs & other private bodies	1211		3	10	110	////////////////	////////////////	B01		cat. 22000
b) Core support to international NGOs	1212		3	10	110	////////////////	////////////////	B01		cat. 21000 cat. 23000
c) Core support to Public-Private Partnerships (incl. networks)	1213		3	10	110	421, 520	421, 520	B01		cat. 30000 cat. 31000 cat. 32000
d) Other	1214		3	10	110	520	520	B01		cat. 51000
2.2 Specific-purpose programmes & funds managed by int'l org.	1220		1, 8	10	110	421, 422, 520	421, 422, 520	B03		cat. 21000 cat. 40000

1. The approach for including the donor effort in using private sector instruments in ODA has not been agreed yet and is therefore not reflected in the interim version of the Directives.

2.3 Basket funds/pooled funding	1230		1, 8	10	110	421	421	B04			
<b>3. Project-type interventions</b>	<b>1300</b>	<i>sum</i>									
3.1 Investment projects	1310		1, 8	10	110, 210	421, 510, 520	421, 510, 520	C01			investment = 1
of which: equities	1311		1	10	////////////////////	510, 520	510, 520	C01			investment = 1
3.2 Other projects	1320		1, 8	10	110	421	421	C01			investment <= 1
<i>Memo: Projects qualifying as programme-based approaches</i>	1330		1, 8	10	110	421,510	421,510	C01			PBA = 1
<i>Memo: Cost of donor experts incl. in project-type interventions (optional)</i>	1301		1, 8	10	110	421,510	421,510	C01			amount: items 40 & 41
<b>4. Experts and other technical assistance</b>	<b>1400</b>	<i>sum</i>									
4.1 Donor country personnel	1410		1, 8	10	110	////////////////////	////////////////////	D01			
4.2 Other technical assistance	1420		1, 8	10	110	////////////////////	////////////////////	D02			
<b>5. Scholarships and student costs in donor countries</b>	<b>1500</b>	<i>sum</i>									
5.1 Scholarships/training in donor country	1510		1, 8	10	110	////////////////////	////////////////////	E01			
5.2 Imputed student costs	1520		1	10	110	////////////////////	////////////////////	E02			
<b>6. Debt relief</b>	<b>1600</b>	<i>sum</i>									
6.1 Debt forgiveness and debt rescheduling	1610	<i>sum</i>									
a) ODA claims (for rescheduling, only capitalised interest)	1611		1	10	610 (not for commit.), 611	621		F01	60020, 60040		
b) OOF claims	1615		1	10	612,613,616	622,623		F01	60020, 60040		
c) Officially supported export credit claims	1616		1	10	633,634,635	636,637		F01	60020, 60040		
c) Private claims	1617		1	10	614, 615, 617	////////////////////	////////////////////	F01	60020, 60040		
<i>Memo: Grants for debt service reduction</i>	1614		1	10	616, 617	////////////////////	////////////////////	F01	60020		
6.2 Other action on debt	1620	<i>sum</i>									
a) Service payments to third parties	1621		1	10	618	////////////////////	////////////////////	F01	60030		
b) Debt conversion	1622		1, 8	10	610 to 618, 633,634,635	////////////////////	////////////////////	F01	60061, 60062		
c) Debt buybacks	1623		1	10	610 to 618, 633,634,635	////////////////////	////////////////////	F01	60063		
d) Other	1624		1	10	610 to 618, 633,634,635	////////////////////	////////////////////	F01	60010		
6.3 Offsetting entry for debt forgiveness (ODA claims, principal)	1630		1	10	////////////////////	////////////////////	610	F01	60020		
Memo: Offsetting entry for forgiven interest (ODA claims, interest)	1640		1	10	////////////////////	////////////////////	611	F01	60020		
<b>7. Administrative costs not included elsewhere</b>	<b>1700</b>		1	10	110	////////////////////	////////////////////	G01			
<b>8. Other in-donor expenditures</b>	<b>1800</b>	<i>sum</i>									
8.1 Development awareness	1810		1	10	110	////////////////////	////////////////////	H01			

8.2 Refugees in donor countries	1820		1	10	110	////////////////	////////////////	H02	93010		Recipient code = 998
<b>9. Recoveries on bilateral ODA grants and negative commitments</b>	<b>1900</b>		1, 8	10	110, 210	421	110, 210				Recoveries are reportable under col. 1130, negative commitments under col. 1151 and 1152.
<b>10. Other loans repayments</b>	<b>1999</b>		1	10	////////////////	////////////////	421	empty	99810		
<i>Memo items:</i>											
<i>Programme-based approaches (PBAs)</i>	1901		1,3,8	10	110	421, 510	421, 510				PBA = 1
<i>Free-standing technical co-operation (FTC)</i>	1902		1,3,8	10	110	421, 510	421, 510	<>G01			FTC = 1
<i>ODA channelled through NGOs and civil society</i>	1903		1	10	110	421	421	<>B01		cat. 20000	
<i>ODA channelled through multilateral organisations</i>	1904		1	10	110	421	421	<>B02		cat. 40000	
<i>Participation in international peacekeeping operations</i>	1905		1,3	10	110	421	421		15230		
<i>Relief food aid</i>	1906		1,3,8	10	110	421	421		72040		
<b>I.B. Multilateral Official Development Assistance (capital subscriptions are included with grants)</b>	<b>2000</b>	<i>sum</i>									
<b>1. Multilateral contributions to:</b>	2100	<i>sum</i>									
1.1 UN agencies	2101		2	10	110, 310	421	421	B02		cat. 41000	
1.2 EU	2102		2	10	110	421	421	B02		cat. 42000	
1.3 IDA	2103		2	10	110, 310, 618	421	421	B02		44002, 44003, 44007	
1.4 Other World Bank (AMCs, IBRD, IFC, MIGA)	2104		2	10	110, 310	421	421	B02		44001, 44004, 44005, 44006	
1.5 Regional development banks	2105		2	10	110, 310, 618	421	421	B02		cat. 46000	
1.6 Global Environment Facility	2106		2	10	110, 310	421	421	B02		47044, 47129, 47130	
1.7 Montreal Protocol	2107		2	10	110, 310	421	421	B02		47078	
1.8 Other agencies	2108		2	10	110, 310, 618	421	421	B02		other cat. 40000	
<b>2. Recoveries on multilateral ODA grant and capital subscriptions and negative commitments</b>	<b>2110</b>		2	10	110, 310	421	110, 310	B02		cat. 40000	Recoveries are reportable under col. 1130, negative commitments under col. 1151 and 1152.
<i>Memo (bilat. + multilat.):</i>											
<i>- HIPC Initiative</i>	2901		1, 2	10	110, 310, 610, 611, 618	////////////////	////////////////	B02, F01	60010, 60020, 60030	43002, 43004, 44003, 44007, 46003(MDRI only), 46012(MDRI only), 42004 (MDRI only)	No direct link between CRS++ and rows 2901- 2902. See list of HIPC recipients on the OECD website & use text search for "HIPC" and "debt reduction facility" among bilateral and multilateral contributions channelled through MDBs.

- IDA Debt Reduction Facility	2902		1, 2	10		////////////////////	////////////////////			44001, 44002	
<b>II. OTHER OFFICIAL FLOWS</b>	<b>200</b>	<i>sum</i>									
<b>II.A. Other Official Bilateral Flows</b>	<b>210</b>	<i>sum</i>									
<b>1. Support to national private exporters</b>	<b>266</b>		1	21	210	421	421			61002	
<b>2. Investment-related transactions</b>	<b>294</b>	<i>sum</i>									
2.1 With developing countries	291		1,8	21	////////////////////	42x,43x,5xx	42x,43x,5xx			cat. 12000 cat. 62000	
of which: Joint ventures	292		1	21	////////////////////	42x,43x,5xx	42x,43x,5xx			62002	
of which: - Loans	293		1	21	////////////////////	421,422,431 ,433	421,422,431 ,433			62002	
- Acquisition of equity	280		1	21	////////////////////	432,510,520	432,510,520			62002	
2.2 With residents (Support to national private investors)	287		1	21	110	421	421			61003	
<b>3. Debt rescheduling</b>	<b>300</b>	<i>sum</i>									
3.1 Non-concessional rescheduling	301		1	21	////////////////////						
a) OOF claims (capitalised interest)	304		1	21	////////////////////	623			60040		
b) Officially supported export credit claims	305		1	21		636,637			60040		
c) Private sector claims	306		1	21	////////////////////	624,625			60040		
3.2 OOF component of debt service reduction	303		1	21	////////////////////	626,627,638			60040		
<b>4. Other bilateral securities and claims</b>	<b>295</b>	<i>sum</i>									
4.1 Other acquisition of equity	299		1	21	////////////////////	432,510,520	432,510,520			cat. 11000, 13000 61001, 61004 cat. 63000	
4.2 Other claims and grants	298		1	21	110	42x,431,433	42x,431,433			cat. 11000, 13000 61001, 61004 cat. 63000	For OOF debt grants for military debt forgiveness: purpose code=60020 and type of finance=618
<b>5. Offsetting entry for debt relief (OOF claims, principal)</b>	<b>1020</b>		////////////////////	////////////////////	////////////////////	////////////////////	612, 622, 630				
<b>6. Other loans repayments</b>	<b>2999</b>		1	20	////////////////////	////////////////////	421, 431, 433				
<b>II.B. Transactions with Multilateral Agencies at Market Terms</b>	<b>325</b>	<i>sum</i>									
1. Purchase of securities from issuing agencies	326		2	21	////////////////////	424,425	424,425			cat. 40000	
2. Other transactions	327		2	21	110	421	421			cat. 40000	
<i>Memo: - Interest received on OOF, total (bilat.+multilat.)</i>	7950	<i>sum</i>									
- Bilateral	8000		1	21	////////////////////	////////////////////				cat. <= 40000	
- Multilateral	805		2	21	////////////////////	////////////////////				cat. 40000	
- Offsetting entry for forgiven interest (OOF claims, interest)	7860		1	21	////////////////////	////////////////////	613, 631				
<b>III. OFFICIALLY SUPPORTED EXPORT CREDITS</b>	<b>3000</b>										

<b>III.A. Official direct export credits</b>	<b>3100</b>		1	22		421			cat. 12000 cat. 62000	
<b>III.B. Officially guaranteed or insured export credits</b>	<b>3200</b>		1	22		1100			cat. 10000 61001, 61002, 61004, 62xxx, 63xxx	
III.C. Offsetting entry for debt relief (export credit claims, principal)	3102		1	10/21/22			633,636,639			To derive offsetting entry, select combinations of types of flow and types of finance: 10/633 (amount extended); 21/636 (amount extended); 22/639 (amount received).
<b>IV. PRIVATE FLOWS AT MARKET TERMS</b>	<b>3300</b>									
<b>IV.A. Bilateral Private Flows</b>	<b>3320</b>	<i>sum</i>								
1. Private Foreign Direct Investment	340		1	36	////////////////////	421, 510, 520, 530	421, 510, 520, 530			Also include as amounts received (col. 1130) the net support received from the official sector (row 287, col. 1140)
of which: New capital outflows	345		1	36	////////////////////	421, 510, 520	421, 510, 520			
2. Other securities and claims	3530	<i>sum</i>								
2.1 Total banks (long-term)	3840	<i>sum</i>								
a) Bonds	751		1	37	////////////////////	423	423		61001, 62001, 63001	
b) Other bank	7530		1	37	////////////////////	421,424,425, 43x,510,520	421,424,425, 43x,510,520		61001, 62001, 63001	
2.2 Non-banks	3860	<i>sum</i>								
a) Bonds	388		1	37	////////////////////	423	423		<>61001, <>62001, <>63001	
b) Other securities (incl. equities)	3890		1	37	////////////////////	421,424,425, 43x,510,520	421,424,425, 43x,510,520		<>61001, <>62001, <>63001	
3. Offsetting entry for debt relief (private claims, principal)	1030		1	10,21,37	////////////////////	////////////////////	614, 624, 632			To derive offsetting entry, select combinations of types of flow and types of finance: 10/614 (amount extended); 21/624 (amount extended); 37/632 (amount received).
<b>III.B. Multilateral Private Flows</b>	<b>359</b>		2	37	////////////////////	42x,43x			cat. 40000	
<b>V. NET PRIVATE GRANTS</b>	<b>415</b>	<i>Calculated</i>								
derived as: 1.Gross outflow from private sources, less	425		1	30		110	////////////////////			
sector 2.Support received from official	420		3	10	////////////////////	////////////////////	110		cat. 22000 excluding foreign NGOs	
<b>VI. ITEM ONLY PARTLY COVERED IN DAC RESOURCE FLOW STATISTICS</b>										
1. Total participation in peacebuilding	207		1, 2	10, 50					15230	

operations (incl. non-ODA)										
----------------------------	--	--	--	--	--	--	--	--	--	--

**DAC 2a from CRS++ reporting**

DAC 2a Items	CRS items	201 - GRANTS	212 - of which: Debt forgiveness	221 - of which: Other debt grants	208 - of which : AF, int. subsidies	219 - RECOVERIES	210 - CAPITAL SUBSCRIPTIONS (deposit basis)	211 - Memo: Capital subscriptions on encash. basis	LOANS AND OTHER LONG TERM CAPITAL						206 - Total net disb.	207 - of which: Technical coop. (gross)	213 - of which: Dev. food aid (gross)	216 - of which: Humanitarian aid (gross)	209 - Interest received		
									204 - Extended	214 - of which: Rescheduled debt	205 - received (excl. Offsetting entries for debt relief)	215 - Offsetting* entries for debt relief	218 - TOTAL NET	217 - of which: Equity invest.							
<b>I to VI - Bilateral developing countries</b>	Bi/multi	1, 3, 8	1	1	1	1			1, 3, 8	1	1, 3, 8	1	calculated automatically	1, 3	calculated automatically	1,3,8	1,3,8	1,3,8	1		
	type of flow	10	10	10	10	10			10	10	10	10		10		10	10	10	10	10	
	type of finance	110, 210, 610 to 618, 633 to 635	610 to 618, 633 to 635	610 to 618, 633 to 635	210	110, 210			421, 510, 520, 621,622, 623,636, 637	621,622, 623,636, 637	<>110	610		510, 520		110, 421	110,421	110, 421	421 & 62x (interest received) 611 (amount extended)*		
	type of aid	<> B02	F01	F01						F01	<>F01	F01									
	purpose codes		60020	60010 60030 60061 60062 60063						60040		60020					52010	7xxxx			
	additional info	<b>Item 34.</b> Amount extended > 0			AF=1	<b>Item 35.</b> Amount received			<b>Item 34.</b> Amount extended >0		<b>Item 35.</b> Amount received						FTC=1		Amount extended>0 (recoveries are not deducted)		
<b>A to E - Core contributions to multilateral organisations</b>	Bi/multi	2				2	2	2	2		2		calculated automatically		calculated automatically				2		
	type of flow	10				10	10	10	10		10										10
	type of finance	110, 618				110,310	310	311	421		421										421
	type of aid	B02				B02	B02	B02	B02		B02										B02
	channel category	cat. 40000					cat. 40000	cat. 40000	cat. 40000		cat. 40000										cat. 40000
	additional info	<b>Item 34.</b> Amount extended > 0					<b>Item 35.</b> Amount received		<b>Item 34.</b> Amount extended >0		<b>Item 35.</b> Amount received										<b>Item 50.</b> interest received

\* Offsetting entries do not have to be reported in CRS++ as these are generated automatically from transactions which record new flows.

## DAC 2b from CRS++ reporting

DAC 2b Items	CRS items	201 grants	OFFICIALLY SUP. EXPORT CRED.		OTHER LONG-TERM		295 Offsetting entries* for debt relief			296 Total net	217 of which: Equity investment	297 Interest received
			292 Amount extended	293 Amount received	204 Amount extended	205 (excl. Offsetting* debt relief) Amount received (-)						
I to VI - Bilateral developing countries	Bi/multi	1,8	1	1	1	1	1			calculated automatically	1	1
	type of flow	21	22	22	21	21	10**	21	22		21	21
	type of finance	110, 618	421,1100	421,1100	42x,43x,5xx,623 to 627, 636, to 638	42x,43x,5xx	612, 622**, 633, 636**	630	639		432, 510, 520	42x, 43x & 631 (interest received) 613*, 623*, 637* (amount extended)
	type of aid											
	purpose codes											
	channel category	<>61002 <>61003			<>61002, 61003	<>61002, 61003						
	additional info	Item 34. amount extended	Item 34. amount extended	Item 35. amount received	Item 34. amount extended	Item 35. amount received	Item 34. amount extended	Item 35. amount received				Item 50. interest received
VIII - Supporting funds to private sector (A. Exporters, B. Investors)	Bi/multi	1			1	1				calculated automatically		1
	type of flow	21			21	21						21
	type of finance	110, 210			421	421						421
	type of aid											
	purpose codes											
	channel category	61002 61003			61002 61003	61002 61003						61002 61003
	additional info	Item 34. amount extended			Item 34. amount extended	Item 35. amount received						Item 50. interest received
X.1. to X.5. - Core contributions to multilateral organisations	Bi/multi				2	2				calculated automatically		2
	type of flow				21	21						21
	type of finance				421, 424, 425	421, 424, 425						421, 424, 425
	type of aid											
	purpose codes											
	channel category				cat. 40000	cat. 40000						cat. 40000
	additional info				Item 34. amount extended	Item 35. amount received						Item 50. interest received

\* Offsetting entries do not have to be reported in CRS++ as these are generated automatically from transactions which record new flows.

\*\* In the case of a rescheduling of an OOF or export credit claim as ODA (type of flow is ODA, category=10).

## DAC 3a from CRS++ reporting

DAC 3a Items	CRS items	301 GRANTS	308 of which: ASS. FIN. INTEREST SUBSIDIES	310 CAPITAL SUBSCRIPTIONS	304 LOANS AND OTHER LONG-TERM CAPITAL	305 TOTAL	306 of which: TECHNICAL COOP.
I to VI - Bilateral developing countries	Bi/multi	1, 3, 8	1, 3, 8		1,3, 8	calculated automatically	1
	type of flow	10	10		10		10
	type of finance	110, 210, 611 to 618, 633 to 635	210		421, 510, 520, 621, 622, 623, 636, 637		110, 421, 510, 520
	type of aid	<>B02	<>B02		<>B02		<>B02 and <>G01
	purpose codes						
	channel category						
	additional info	Item 33. Commitment>0	AF=1, Item 33. Commitment>0		Item 33. Commitment>0		FTC=1, Item 33. Commitment>0
A to E - Core contributions to multilateral organisations	Bi/multi	2		2	2	calculated automatically	
	type of flow	10		10	10		
	type of finance	110, 618		310	421		
	type of aid	B02		B02	B02		
	purpose codes						
	channel category	cat. 40000		cat. 40000	cat. 40000		
	additional info	Item 33. Commitment>0		Item 33. Commitment>0	Item 33. Commitment>0		

*DAC 4 from CRS++ reporting*

DAC 4 Items	CRS items	405 Direct invest. incl. Re-invested earnings	Other securities and claims		489 Offsetting entries for debt relief*			490 TOTAL PRIVATE NET	425 Memo: Gross outflows from private sources
			488 TOTAL BANKS	487 TOTAL NON-BANKS					
I to VI - Bilateral developing countries	Bi/multi	1	1	1	1			calculated automatically	1
	type of flow	36	37	37	10	21	37		30
	type of finance	421, 510, 520, 530	42x, 43x, 5xx	42x, 43x, 5xx	614	624	632		110
	type of aid								
	purpose codes								
	channel category		61001, 62001, 63001	<> 61001, 62001, 63001					
	additional info								
VIII - Supporting funds from official sector, Total	Bi/multi	1						calculated automatically	
	type of flow	21							
	type of finance	110, 421							
	type of aid								
	purpose codes								
	channel category	61002, 61003							
	additional info	Item 34. amount extended ----- Report <b>supporting funds</b> from official sector as <b>negative</b> . Report <b>repayments</b> to official sector as <b>positive</b> .							
X.1. to X.5. - Multilaterals	Bi/multi		2	2				calculated automatically	6
	type of flow		37	37					30
	type of finance		42x, 43x	42x, 43x					110
	type of aid								
	purpose codes								
	channel category		cat. 40000	cat. 40000					cat. 40000
	additional info								

\* Offsetting entries do not have to be reported in CRS++ as these are generated automatically from transactions which record new flows.

**DAC 5 from CRS++ reporting**

DAC 5 Items	CRS items	OFFICIAL DEVELOPMENT ASSISTANCE		530 OTHER OFFICIAL FLOWS
		528 TOTAL ODA	529 of which: GRANTS	
<b>All sectors - lines 100 to 998*</b>	Bi/multi	1, 3, 8	1, 3, 8	1, 8
	type of flow	10	10	21
	type of finance	110, 210, 421, 510, 520, 610 to 618, 621 to 623, 633 to 637	110, 210, 610 to 618, 633 to 635	110, 210, 42x, 43x, 5xx, 623 to 627, 636 to 638
	type of aid	<>B02	<>B02	
	purpose codes	* Each DAC5 line corresponds to a main sector (3-digit codes, ex: 122 for basic health) which itself matches with several purpose codes (5-digit codes, ex: 12240 basic nutrition). The correspondence between DAC and CRS sector codes can be obtained by taking the first three digits of the purpose codes. If activities have been assigned multiple purpose codes, calculation of DAC5 aggregates should be based on percentages assigned to each purpose code.		
	channel category			
	additional info	<b>Item 33. Commitment</b> > 0	<b>Item 33. Commitment</b> > 0	<b>Item 33. Commitment</b> > 0

**Box 1. Using CRS data to compile officially supported export credit figures in Table DAC2b**

- i. In general, export credits to developing countries benefit from official support (i.e. in the form of direct lending or guarantee/insurance). To align with the Export Credit Group rationale, these operations are assimilated to official transactions in DAC statistics, regardless of the origin of the funds. Data on these operations can be obtained from official export credit agencies. In reporting to the DAC, export credits for military purposes are excluded (see para. 309).
- ii. Net disbursements can be calculated using stock data as described in Box 2. Gross disbursements can be derived by adding amortisation to net disbursements. If reported service payments include both interest and amortisation of principal, it will be necessary to exclude interest amounts in order to estimate amortisation.
- iii. The figures thus derived should be supplemented by adding in the geographical distribution of private export credits that are unguaranteed or that are guaranteed by an institution which does not report in the Creditor Reporting System.
- iv. Export credits to non-operational companies are often channeled to flag of convenience countries such as the Bahamas, Liberia, Panama and Vanuatu. They should be recorded as flows to (or, as regards repayments, from) the countries of residence of the parent company or ship or aircraft owners concerned, or if this cannot be ascertained, the country of residence of any collateral guarantor. Where no such information can be obtained, the credits concerned should be recorded against "unallocated".

**Box 2. How to calculate net flows from stock data**

- i. Ascertain the outstanding dollar amount of disbursed principal at the end of the previous year (A) and the end of the year reported on (B), excluding undisbursed amounts and guaranteed future interest.
- ii. If the loan was in dollars, subtract A from B.
- iii. If the loan was not in dollars, convert A to the currency of the loan using the end of period exchange rates for the previous year, and convert B to that currency using the end of period exchange rate for the year reported on. Subtract A from B, and convert the result to dollars using the annual average exchange rate for the year reported on.

## **Annex 6. Instructions for reporting on amounts mobilised from the private sector**

This Annex provides detailed guidance on reporting amounts mobilised from the private sector in DAC statistics.<sup>2</sup> It describes, with the help of concrete examples, the methodologies for calculating amounts mobilised from the private sector through guarantees, syndicated loans, shares in CIVs, direct investment in companies and credit lines extended for development purposes.

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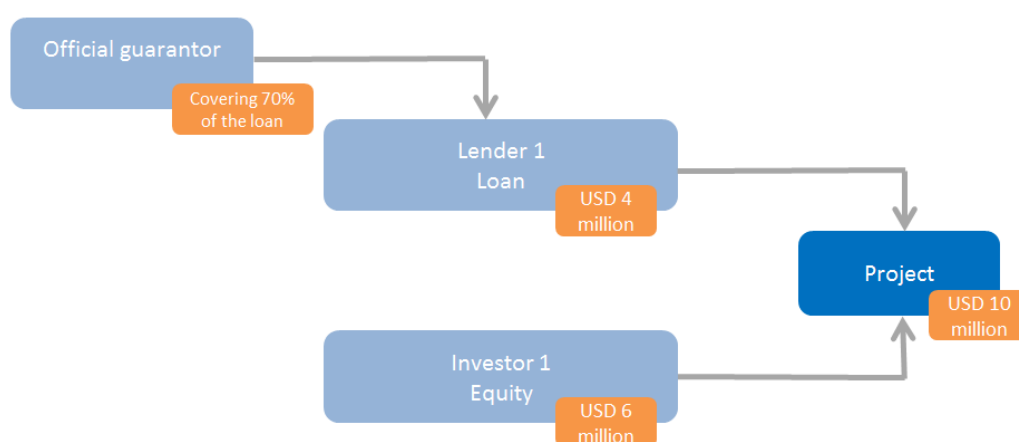
2 . -- Note on the status of DAC discussions: Methodologies to measure amounts mobilised have so far been developed for syndicated loans, developmental guarantees, shares in collective investment vehicles (CIVs), direct investment in companies and credit lines. These methodologies are work in progress and will be duly reviewed by the WP-STAT to identify the need for possible adjustments. Reporting on amounts mobilised will be expanded to cover other leveraging mechanisms as and when the WP-STAT progresses on the methodological work. Members have also suggested work on capturing the more indirect “catalytic effect” of public interventions (e.g. through policy support, feed-in-tariffs development, etc.). It is generally recognised that the catalytic effect remains difficult to measure statistically. --

## GUARANTEES

**Example:** imagine a USD 10 million project receiving a loan of USD 4 million from Lender 1 – a private investor from the recipient country – and equity from Investor 1 for USD 6 million. Lender 1 benefits from an official guarantee covering up to 70% (USD 2.8 million) of the loan (Figure 1).

The amount mobilised from the private investor by the official guarantee is USD 4 million. The implicit assumption is that the private investor would not have provided the loan without the official guarantee. Attribution of the amount mobilised is to the official guarantor(s). In the case of co-guarantees, the amounts mobilised are attributed pro-rata, according to the amounts guaranteed by each guarantor.

**Figure 1. Amount mobilised by an official guarantor**



The **official guarantor** reports to the DAC as presented in Table below. **Lender 1** is private and thus does not report to the DAC.

**Table 1. CRS++ reporting instructions**

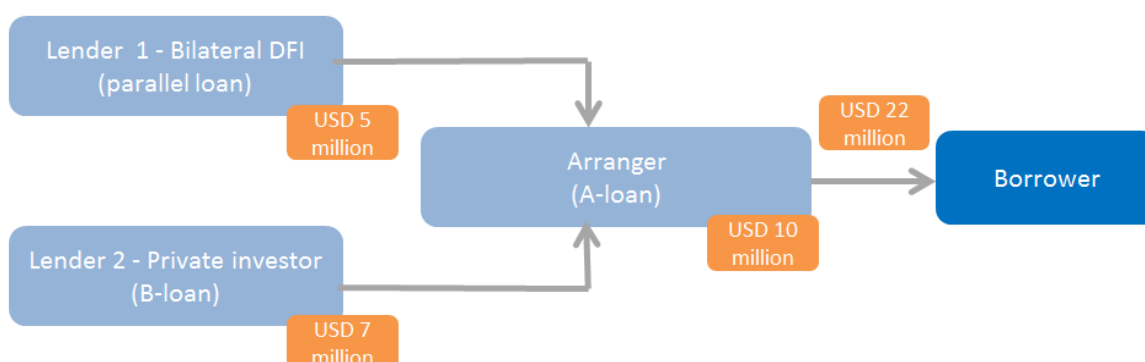
CRS++ fields	Reporting institutions	Official guarantor
Field 33 – Commitment		0*
Field 43a – Leveraging mechanism and role/position		5: Guarantee/insurance
Field 43b - Amounts mobilised from the private sector		4000
Field 43c – Origin of the funds mobilised		2=recipient country

\*: The commitment field is reportable for flows only.

## SYNDICATED LOANS

Example 1 below illustrates a typical syndicated loan where an official institution (e.g. a DFI) provides a parallel loan of USD 5 million (Lender 1), and a private investor from an OECD country provides the B loan of USD 7 million (Lender 2). In this example, the arranger commits USD 10 million. The characteristics of the arranger determine the extent to which private finance mobilised is attributed to the different actors of the syndication.

**Example 1:** case of a syndicated loan arranger by an official actor.



The implicit assumption is that the private investor would not have provided the loan without the official sector involvement as an arranger or as a participant. In DAC statistics, the amount mobilised is attributed to the arranger and the participant(s) as follows:

- **50%** to the official arranger (e.g. MDBs, bilateral DFIs).
- The remainder (50%) to the Participant(s), pro-rata to the financier's share of the official portion of the loan.

Calculation of the amounts mobilised from the private sector for example 1 (lender 2 is private and thus does not report):

$$\text{Amount mobilised by Arranger} = \text{USD } 5\,833 = (\text{USD } 7\,000 * 50\%) + \frac{\text{USD } 10\,000}{\text{USD } 15\,000} * (\text{USD } 7\,000 * 50\%)$$

$$\text{Amount mobilised by Lender 1} = \text{USD } 1\,167 = \frac{\text{USD } 5\,000}{\text{USD } 15\,000} * (\text{USD } 7\,000 * 50\%)$$

In case there is more than one official lender involved in the syndication – for example instead of lender 1, there are two official lenders, 1.a and 1.b, investing USD 3 million and USD 2 million respectively – the amounts mobilised would be calculated pro-rata as follows:

$$\text{Amount mobilised by Lender 1.a} = \frac{\text{USD } 3\,000}{\text{USD } 15\,000} * (\text{USD } 7\,000 * 50\%)$$

$$\text{Amount mobilised by Lender 1.b} = \frac{\text{USD } 2\,000}{\text{USD } 15\,000} * (\text{USD } 7\,000 * 50\%)$$

**Example 2:** case of a private arranger from a beneficiary country. In the case of a **private arranger**, 100% of the amount mobilised is attributed to the official participants. The assumption is that private investors (including the arranger) would not have invested without the presence of official participants in the syndication.

Calculation of the amounts mobilised from the private sector for example 2 (lender 2 is private and thus does not report):

$$\text{Amount mobilised by Lender 1} = \text{USD } 17\,000 = \frac{\text{USD } 5\,000}{\text{USD } 5\,000} * (\text{USD } 17\,000 * 100\%)$$

The expected reporting to the CRS++ on the different cases is illustrated below.

**Table 1. CRS++ reporting instructions by type of Arranger**

TYPE OF ARRANGER	REPORTER CRS FIELDS	Arranger	Lender 1
<b>Official institution</b>	Field 33 – Commitment*	10000	5000
	Field 43a – Leveraging mechanism and role/position	1: Syndicated loan, arranger	2: Syndicated loan, participant
	Field 43b - Amounts mobilised from the private sector	5833	1167
	Field 43c – Origin of the funds mobilised	3=third high income/OECD country	3=third high income/OECD country
<b>Private institution</b>	Field 33 – Commitment		5000
	Field 43a – Leveraging mechanism and role/position		2: Syndicated loan, participant
	Field 43b - Amounts mobilised from the private sector		17000
	Field 43c – Origin of the funds mobilised		3=third high income/OECD country

## SHARES IN COLLECTIVE INVESTMENT VEHICLES

### DESCRIPTION

Shares in collective investment vehicles (CIVs) are those invested in entities that allow investors to pool their money and jointly invest in a portfolio of companies. A CIV can either have a flat structure – in which investment by all participants has the same profile with respect to risks, profits and losses – or have its capital divided in tranches with different risk and return profiles, e.g. by different order of repayment entitlements (seniority), different maturities (locked-up capital versus redeemable shares) or other structuring criteria. Moreover, CIVs can be close- or open-ended. Close-ended CIVs have a limited period of time during which new investments in the CIV may be made (fund-raising period), while open-ended CIVs can issue and redeem shares at any time.

### KEY ASSUMPTION AND ATTRIBUTION

The amount mobilised through shares in CIVs is defined as the total private investment committed during the fund-raising period. Such amounts are attributed to all official bodies investing in the CIV, taking into account the risk taken, as follows:

- **50%** of the amounts mobilised are attributed, equally, to each official participant in the riskiest tranche<sup>3</sup> of the CIV.
- **The remaining 50%** are attributed to **all** official participants, pro-rata to official financiers' investment share in the CIV at the time of the private investment, regardless of the risk taken (i.e. including investors in both the riskiest and the mezzanine/senior tranche).<sup>4</sup>

The maximum fund-raising period during which official investments in both close- and open-ended CIVs can claim to have mobilised private investments is **five years** after the inception date of the CIV.<sup>5</sup>

### EXAMPLE

Imagine a flat, open-ended CIV, whose inception date was on 15 September 2008, where two official investors – DFI 1 and DFI 2 – invest USD 10 million and USD 4 million respectively in October 2008 in the riskiest tranche, a private investor from the beneficiary country invests USD 6 million in June 2012, one official institution (DFI 3) invests USD 12 million in January 2013 in the mezzanine/senior tranche and a private investor from a third high-income country invests USD 8 million in April 2013 (see Table 1 below). The **amount mobilised** from the private sector during the fund-raising period is **USD 14 million**, of which USD 6 million in 2012 and USD 8 million in 2013.

- 
- 3 . The rationale here is that first-loss investors, or investors that otherwise carry higher risks than other equity or more senior investors, have the highest impact on the mobilisation of private investors.
  - 4 . A pro-rata attribution based on the volume of the investment would be easy to calculate but would fail to take into account the fact that mobilisation also heavily depends on the official agency's non-monetary contributions (e.g. due diligence). Such an approach would result in a general underestimation of the amounts mobilised by small DFIs that often take an active role in a deal but invest relatively small amounts compared to other official agencies.
  - 5 . This time limit has been set to recognise the fact that investment in some sectors (e.g. micro finance) is deemed riskier and may thus require a longer fund-raising period than other sectors; the private sector may wait until the CIV has built up a positive track record before investing. However, the time limit may not be applicable in cases where a strong causal link exists between official and private investments in a CIV, even more than five years after the inception date (e.g. re-capitalisation).

**Table 1: Example of investments in a CIV (USD thousand)**

Investors \ Investment year	October 2008	June 2012	January 2013	April 2013
DFI 1 – Riskiest tranche	10 000			
DFI 2 – Riskiest tranche	4 000			
DFI 3 – Mezzanine/senior tranche			12 000	
Private investor 1		6 000		
Private investor 2				8 000
<b>Total investments</b>	<b>14 000</b>	<b>6 000</b>	<b>12 000</b>	<b>8 000</b>

The expected reporting from the official investors is illustrated in table 2 below. The amounts mobilised are calculated as follows:

**Reporting in 2012:** the amount invested by Private investor 1 is attributable to DFIs 1 and 2.

$$\text{Amount mobilised by DFI 1} = \text{USD 3 643} = \frac{1}{2} * (\text{USD 6 000} * 50\%) + \frac{\text{USD 10 000}}{\text{USD 14 000}} * (\text{USD 6 000} * 50\%)$$

$$\text{Amount mobilised by DFI 2} = \text{USD 2 357} = \frac{1}{2} * (\text{USD 6 000} * 50\%) + \frac{\text{USD 4 000}}{\text{USD 14 000}} * (\text{USD 6 000} * 50\%)$$

**Reporting in 2013:** the amount invested by Private investor 2 is attributable to DFIs 1, 2 and 3. 50% of the amounts mobilised are attributed equally to the official investors in the riskiest tranche, DFI 1 and DFI 2, to reflect the higher risk they are exposed to and the resulting larger mobilisation effect. The remaining 50 % are attributed to all three official investors in the CIV pro-rata to their financial share in the official investment.

$$\text{Amount mobilised by DFI 1} = \text{USD 3 538} = \frac{1}{2} * (\text{USD 8 000} * 50\%) + \frac{\text{USD 10 000}}{\text{USD 26 000}} * (\text{USD 8 000} * 50\%)$$

$$\text{Amount mobilised by DFI 2} = \text{USD 2 615} = \frac{1}{2} * (\text{USD 8 000} * 50\%) + \frac{\text{USD 4 000}}{\text{USD 26 000}} * (\text{USD 8 000} * 50\%)$$

$$\text{Amount mobilised by DFI 3} = \text{USD 1 846} = \frac{\text{USD 12 000}}{\text{USD 26 000}} * (\text{USD 8 000} * 50\%)$$

## REPORTING INSTRUCTIONS

**Table 2: Reporting instructions, shares in CIVs**

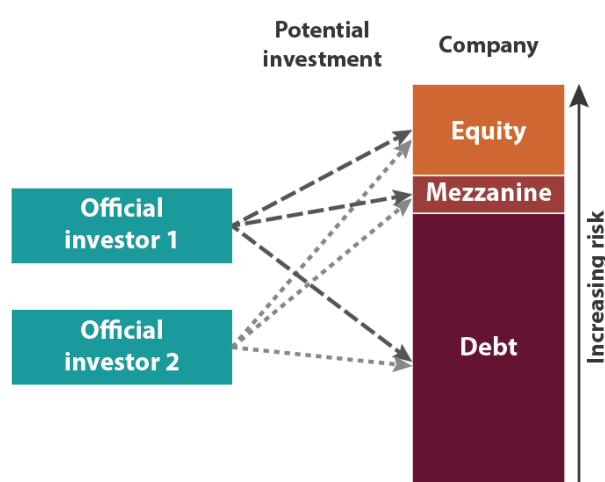
REPORTING INSTUTION \ CRS++ FIELDS	DFI 1	DFI 2	DFI3
<b>Reporting in year 2012</b>			
Field 11 – Type of finance	520 – shares in CIVs	520 – shares in CIVs	n.a.
Field 33 – Commitment	0	0	n.a.
Field 43a - Leveraging mechanism	4=Shares in the riskiest tranche of structured CIV	4=Shares in the riskiest tranche of structured CIV	n.a.
Field 43b - Amounts mobilised from the private sector	3 643	2 357	n.a.
Field 43c - Origin of funds mobilised	2=Recipient country	2=Recipient country	n.a.

<b>Reporting in year 2013</b>			
Field 11 – Type of finance	520 – shares in CIVs	520 – shares in CIVs	520 – shares in CIVs
Field 33 – Commitment	0	0	12 000
Field 43a - Leveraging mechanism	4=Shares in the riskiest tranche of structured CIV	4=Shares in the riskiest tranche of structured CIV	5=Shares in the mezzanine/senior tranche of structured CIV
Field 43b - Amounts mobilised from the private sector	3 538	2 615	1 846
Field 43c - Origin of funds mobilised	3=Third OECD/high income country	3=Third OECD/high income country	3=Third OECD/high income country

## DIRECT INVESTMENT IN COMPANIES

### DESCRIPTION

For the purpose of this methodology, direct investment in companies refers to on-balance sheet investments in corporate entities which are conducted without any intermediary (e.g. a collective investment vehicle) and which typically consist of or can combine the following instruments/mechanisms: equity, mezzanine finance or senior loans. Official investments in companies constitute a key leveraging instrument towards private sector development (business growth, economic and social impact, etc.), in particular in countries where private investors are reluctant to invest given the perceived risks.



### KEY ASSUMPTION AND ATTRIBUTION

The general assumption is that the private sector would not have invested in a given company in a developing country without the official sector involvement. It is further assumed that **equity investors**, regardless whether they represent official or private entities, are exposed to **higher risk** than **mezzanine** and **debt investors**. In case of liquidation, quasi and senior debt investors are reimbursed with priority, shareholders only thereafter to an extent made possible by remaining liquidities.

Building on the above general assumption, and for the purpose of this methodology, it is further assumed that:

- When multiple official actors invest in the same company but take different level of risk, **official investment in equity has a higher mobilisation impact on private finance** than official investment in mezzanine or senior debt.
- **Mezzanine and senior debt investors are exposed to the same level of risk**, regardless of the presence of equity providers, i.e. they are assumed to have the same probability of default.

The attribution methodology proposed is the following:

- **50%** of the amounts mobilised from the private sector are attributed, equally, to official investors according to **the risk taken**, i.e. to the official investors exposed to higher risk (see assumptions above). Therefore, in cases where several official actors take different level of risk – i.e. by investing in both equity and mezzanine/senior debt – these 50% are attributed to equity investors only (see scenario B below).

- **The remaining 50%** are attributed among **all** official investors pro-rata to the official financiers' investment share in the company, at the time when the private sector is investing, and regardless of the risk profile of the investment.<sup>6</sup>

<p><i><b>DFI</b> = the official institution – e.g. national or international development finance institution – investing in a company;</i></p> <p><i><b>n</b> = the number of official investors;</i></p> <p><i><b>P</b> = volume of private investment mobilised;</i></p>	<p><i><b>O</b> = volume of official investment;</i></p> <p><i><b>e</b> = equity;</i></p> <p><i><b>m</b> = mezzanine finance;</i></p> <p><i><b>d</b> = senior debt.</i></p>
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**Investment scenario A: all official investors take the same level of risk**

50% of the private investment mobilised is attributed equally to all official investors given that they are all exposed to the same level of risk (i.e. all investments are either equity or mezzanine/debt). The remaining 50% are attributed pro-rata to the official financiers' investment share in the company. The calculation method for estimating the amounts mobilised from the private sector for all official investors would be as follows:

$$DFI1 = \frac{1}{n} * (P * 50\%) + \frac{O_1}{O_{total}} * (P * 50\%)$$

Mobilisation effect based on the level of risk taken.

Mobilisation effect based on the investor's **financial share** in the total official investment in the company.

**Investment scenario B: official investors take different levels of risk**

In investment scenario B, official development investors invest in the equity, as well as mezzanine/debt of the company, i.e. investments have different risk levels<sup>7</sup>. Reporting will be according to the following formula:

$$DFI 1_e: \frac{1}{n_e} * (P * 50\%) + \frac{O_{1e}}{O_{total}} * (P * 50\%)$$

$$DFI 2_{m/d}: \frac{O_{2m/d}}{O_{total}} * (P * 50\%)$$

DFI 2<sub>m/d</sub> reflects the amount mobilised by the official investor through mezzanine and/or debt finance. Under this scenario, 50% of the amount mobilised from the private sector is attributed to equity investors to reflect the higher risk taken. The remaining 50% is attributed pro-rata to official financiers with shares in the company, including mezzanine and debt providers. Given the presence of other official equity investors, it is assumed that the probability of default of the public mezzanine and debt investors is limited.

6. This allows acknowledging the role of small DFIs that often take an active role in a deal but invest relatively small amounts compared to other official agencies.

7. It is often the case that more several official investors invest directly in the same company within the same funding round through investment tranches. Hence, the methodology addresses the different risk mobilisation effects of different types of transaction.

## POINT OF MEASUREMENT

The amounts mobilised are measured at the time of the commitment of the official investment. The point of time when the mobilisation effect may be assumed is limited to a respective financing round, which refers to a formal (contractual) or informal (yet explicit) relationship between the official and private investment.

## EXAMPLE

A crop producer in Ghana decided to expand its company and sought external financing. The first financing round included two official equity sponsors – DFI 1 and DFI 2 – and a private equity sponsor from the beneficiary country, investing USD 10 million, USD 4 million and USD 6 million respectively. In a second financing round, DFI 2 provided additional equity financing of USD 12 million, complemented with debt financing of USD 8 million from DFI 3 and mezzanine financing of USD 5 million from a private investor 2, based in a third high income country. Finally, in a third financing round, DFI 4 provided a subordinated loan of USD 2 million and DFI 3 a senior loan of USD 7 million to the company in order to support an additional equity investment by the private sponsor 1 amounting USD 1 million.

**Table 1: Direct investment in companies**

		Financing round 1	Financing round 2	Financing round 3
Equity	DFI 1	10000		
	DFI 2	4000	12000	
	Private 1	6000		1000
Debt	DFI 3		8000	7000
Mezzanine	DFI 4			2000
	Private 2		5000	

**Reporting for financing round 1:** The amount invested by Private investor 1 is attributable to DFI 1 and DFI 2. The first half of the private investment 1 is attributed to DFI1 and DFI2 equally (given that the both invested in equity), while the second half is attributed pro-rata to their financial share.

$$\text{Amounts mobilised by DFI 1} = \text{USD } 3\,643 = \frac{1}{2} * (\text{USD } 6\,000 * 50\%) + \frac{10000}{14000} * (\text{USD } 6\,000 * 50\%)$$

$$\text{Amounts mobilised by DFI 2} = \text{USD } 2\,357 = \frac{1}{2} * (\text{USD } 6\,000 * 50\%) + \frac{4000}{14000} * (\text{USD } 6\,000 * 50\%)$$

**Reporting for financing round 2:** The amount invested by the private investor 2 is attributable to DFIs 2 and 3. 50% of the amounts mobilised through the financing round 2 are attributed to DFI 2 only, given that it invested in the equity, and 50% are attributed to both the DFI 2 and DFI 3 pro-rata to their financial shares.

$$\text{Amounts mobilised by DFI 2} = \text{USD } 4\,000 = \frac{1}{1} * (\text{USD } 5\,000 * 50\%) + \frac{12000}{20000} * (\text{USD } 5\,000 * 50\%)$$

$$\text{Amounts mobilised by DFI 3} = \text{USD } 1\,000 = \frac{8000}{20000} * (\text{USD } 5\,000 * 50\%)$$

**Reporting for financing round 3:** The amount invested by the private investor 1 in this financing round is attributable to DFIs 3 and 4. The attribution calculation is therefore the following: 50% of the USD 1 million is attributed to DFIs 3 and 4 equally – in the absence of other official investors in equity and given the same level of risk exposed to – and 50% pro-rata to their financial shares in the total official investment in the company at the moment of the private investment.

$$\text{Amounts mobilised by DFI 3} = \text{USD 639} = \frac{1}{2} * (\text{USD 1 000} * 50\%) + \frac{7000}{9000} * (\text{USD 1 000} * 50\%)$$

$$\text{Amounts mobilised by DFI 4} = \text{USD 361} = \frac{1}{2} * (\text{USD 1 000} * 50\%) + \frac{2000}{9000} * (\text{USD 1 000} * 50\%)$$

## REPORTING INSTRUCTIONS

**Table 2: Reporting instructions, direct investment in companies**

### Reporting for financing round 1.

REPORTING INSTUTION	DFI 1	DFI 2	DFI 3	DFI 4
<b>CRS++ FIELDS</b>				
Field 33 – Commitment	10 000	4 000		
Field 43a - Type of leveraging mechanism and role/position	7=Direct investment in companies, Equity	7=Direct investment in companies, Equity		
Field 43b - Amount mobilised from the private sector	3 643	2 357		
Field 43c - Origin of funds mobilised	2=Recipient country	2= Recipient country		

### Reporting for financing round 2.

REPORTING INSTUTION	DFI 1	DFI 2	DFI 3	DFI 4
<b>CRS++ FIELDS</b>				
Field 33 – Commitment		12 000	8 000	
Field 43a - Type of leveraging mechanism and role/position		7=Direct investment in companies, Equity	8=Direct investment in companies, Mezzanine or Senior Debt	
Field 43b - Amount mobilised from the private sector		4 000	1 000	
Field 43c - Origin of funds mobilised		3=Third OECD/high income country	3=Third OECD/high income country	

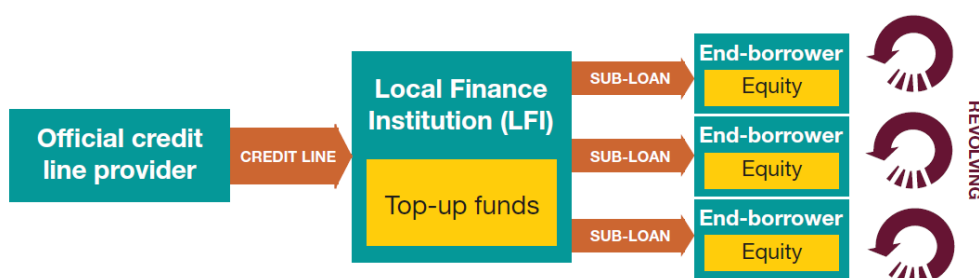
### Reporting for financing round 3.

REPORTING INSTUTION	DFI 1	DFI 2	DFI 3	DFI 4
<b>CRS++ FIELDS</b>				
Field 33 – Commitment			7 000	2 000
Field 43a - Type of leveraging mechanism and role/position			8=Direct investment in companies, Mezzanine or Senior Debt	8=Direct investment in companies, Mezzanine or Senior Debt
Field 43b - Amount mobilised from the private sector			639	361
Field 43c - Origin of funds mobilised			2=Beneficiary country	2=Beneficiary country

## CREDIT LINES

### DESCRIPTION

A credit line refers to a standing credit amount which can be drawn upon at any time, up to a specific amount and within a given period of time. Borrowers (LFIs) decide how much of the agreed funding they wish to draw down and interest is paid only on the amount which is actually borrowed and not on the amount made available.



The maturity of the official credit line is usually longer than that of the individual sub-loans extended by the LFI to its clients, allowing the LFIs to on-lend to local end-borrowers (companies, project developers, etc.) **on a revolving basis** during the lifetime of a credit line.

### KEY ASSUMPTIONS AND ATTRIBUTION

The analysis of the causality for credit lines may be complex due to the number of actors potentially involved and the difficulty to access all the information, especially at the level of LFIs and end-borrowers. However, in the context of development finance, the main objective of credit lines is to support the private sector through the intermediation of the LFI. Therefore, it is assumed that the private sector (i.e. top-up financing by private LFIs, whether originating from their own resources or raised from the market, as well as private end-borrowers' equity) would not have invested without the credit line provided by the official sector. Based on these assumptions, the **total private finance mobilised** is composed of:

- **Top-up funds from the LFI** (in the case of a private LFI), including additional/external private funds raised by the LFI, and → *first level of mobilisation*
- **Equity investments by the private end-borrowers**, calculated using the average end-borrowers' equity. If applicable, they can be *multiplied* by a revolving factor (see box below). → *second level of mobilisation*

In most cases, the credit line agreement usually specifies the type of projects eligible for funding by the LFI (sub-loans) and may also require other actors to take on some risks along with the official credit line provider (to align interests of the different investing institutions).

### Use and calculation of the revolving factor (RF)

If the maturity of a credit line is longer than that of individual sub-loans extended by the LFI, on-lending occurs on a revolving basis during the lifetime of a credit line. In such cases, a revolving factor could be applied taking into account:

- the difference between the maturity of the credit line (plus grace period) and the average maturity (plus average grace period) of the sub-loans, and
- the (estimated) average use of credit lines.

#### Revolving factor (RF)

$$= \frac{\text{Credit line maturity + grace period}}{\text{Average maturity of subloans + average grace period}} \times \text{Average use of credit lines}$$

If no information is available to calculate the RF or if the maturity of the credit line is not longer than that of the sub-loans, then RF can be set at 1.

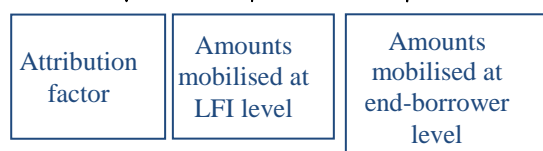
### Cases where a credit line is funded by more than one official provider

The total private finance mobilised through the credit line is attributed pro-rata to the financial share of the official credit line provider (taking into consideration the official co-investors documented in the credit line contract and the case where the LFI is public).

<i>DFI1, DFI2 = amounts mobilised by official institutions providing the credit line;</i>	<i>LFI<sub>O</sub> = top-up/additional/external funds by public LFI;</i>
<i>CL1, CL2 = credit extended by official institutions providing the credit line;</i>	<i>B = Average end-borrowers' equity;</i>
<i>LFI<sub>P</sub> = top-up/additional/external funds by private LFI;</i>	<i>RF = revolving factor.</i>

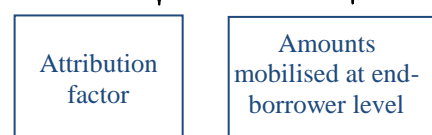
#### Scenario A<sup>1</sup>: Private LFI

$$DFI1 = \frac{CL1}{CL1+CL2} \times (LFI_P + B \times RF)$$



#### Scenario B<sup>1</sup>: Public LFI

$$DFI1 = \frac{CL1}{CL1+CL2+LFI_O} \times (B \times RF)$$



1. In the case where several official institutions provide credit lines to the same private LFI (scenario A), the attribution factor can only be used when the top-up and the end-borrower equity are known. If these amounts are estimated based on the credit lines' requirements, the attribution factor should not be used (attribution factor is 1), as the requirements may differ from one provider institution to another. In cases where several institutions provide credit lines to the same public LFI (scenario B), an attribution factor should always be used, and this even if only one DFI provides the credit line so as to reflect the role of the developing countries and to not overestimate mobilisation by development co-operation actors.

### POINT OF MEASUREMENT

The reporting of the amounts mobilised is carried out ex-ante, i.e. when the credit line is committed by the official sector.

## EXAMPLES AND REPORTING INSTRUCTIONS

### a) Example 1 - LFI is private

In 2014, an official institution (DFI1) extends a 90 000 USD credit line (CL1) to a private financial institution based in a developing country. An international financial institution (DFI2) decides to also invest in the credit line and contributes to an additional 10 000 USD (CL2).

The credit line has a maturity of **20 years** (no grace period) and requires the LFI to top up the loan by at least 10% (10% \* 100 000 = 10 000 USD).

Finally, the LFI invests 18 000 USD and raises 2 000 USD locally, for a total of USD 20 000 (LFI<sub>p</sub>)<sup>8</sup>: the funds available for sub-loans therefore amount to 120 000 USD (100 000 + 20 000).

The LFI extends loans to end-borrowers (SMEs/project developers) in the developing country with an average maturity of **5 years** (no grace period). However, based on credit lines extended in the past, they are not fully utilised during all their life and it is estimated that the average utilisation of credit lines reaches **55%**. The credit line contract also requires additional investment by the end-borrowers in the form of equity. The development bank does not have information on the average end-borrowers' equity investment but it is known that the minimum own-equity ratio of end-borrowers corresponds to 20% of the credit line *plus* top-up.

#### Reporting in 2014 (USD thousand)

$$\text{Revolving factor} = 2.2 = \frac{20}{5} \times 55\%$$

$$\text{Average end-borrower equity} = \text{USD } 24 = (120 \times 20\%)$$

$$\text{DFI1} = \text{USD } 65.5 = \frac{90}{90+10} \times (\text{USD } 20 + \text{USD } 24 \times 2.2)$$

$$\text{DFI2} = \text{USD } 7.3 = \frac{10}{90+10} \times (\text{USD } 20 + \text{USD } 24 \times 2.2)$$

**Table 1: Reporting instructions, credit lines, LFI is a private entity**

CRS++ FIELDS	REPORTING INSTITUTION	
	DFI1	DFI2
Field 33 – Commitment	90 000	10 000
Field 43a - Type of leveraging mechanism and role/position	9=Credit line	9=Credit line
Field 43b – Amounts mobilised from the private sector	65 520	7 280
Field 43c – Origins of funds mobilised	2=Recipient country	2=Recipient country

### b) Example 2 - LFI is public

Scenario A still applies with only one difference: the LFI in the recipient country is a public institution. This attribution method takes into account the role of the public LFI, regardless of whether this latter reports to the DAC.

8. In this example, the “top-up” is known while in many cases, it is only estimated (e.g. based on credit lines' requirements). In those cases, there is no need to use an attribution factor.

**Reporting in 2014** (*USD thousand*)

$$\text{DFI1} = \text{USD } 39.6 = \frac{90}{90+10+20} \times (\text{USD } 24 \times 2.2)$$

$$\text{DFI2} = \text{USD } 4.4 = \frac{10}{90+10+20} \times (\text{USD } 24 \times 2.2)$$

$$\text{LFIp} = \text{USD } 8.8 = \frac{20}{90+10+20} \times (\text{USD } 24 \times 2.2)$$

**Table 2: Reporting instructions, credit lines, LFI is public entity**

REPORTING INSTITUTION CRS++ FIELDS	DFI1	DFI2
Field 33 – Commitment	90 000	10 000
Field 43a - Type of leveraging mechanism and role/position	9=Credit line	9=Credit line
Field 43b - Amounts mobilised from the private sector	39 600	4 400
Field 43c – Origin of funds mobilised	2=Recipient country	2=Recipient country

## Annex 7. Reporting on debt relief<sup>9</sup>

Debt relief operations are all recorded in CRS++ under *types of finance* 6xx, whether in the form of grants or loans. The *type of finance* classification reflects the need to distinguish between natures of operation (forgiveness, rescheduling, debt service reduction – DSR), origins of the claim (ODA, OOF, officially supported export credits or private) and components of the claim (principal and interest).

### *Types of finance dedicated to debt relief*

610	Debt forgiveness/conversion: ODA claims (P)
611	Debt forgiveness/conversion: ODA claims (I)
612	Debt forgiveness/conversion: OOF claims (P)
613	Debt forgiveness/conversion: OOF claims (I)
614	Debt forgiveness/conversion: Private claims (P)
615	Debt forgiveness/conversion: Private claims (I)
616	Debt forgiveness: OOF claims (DSR)
617	Debt forgiveness: Private claims (DSR)
618	Debt forgiveness: Other
620	Debt rescheduling: ODA claims (P)
621	Debt rescheduling: ODA claims (I)
622	Debt rescheduling: OOF claims (P)
623	Debt rescheduling: OOF claims (I)
624	Debt rescheduling: Private claims (P)
625	Debt rescheduling: Private claims (I)
626	Debt rescheduling: OOF claims (DSR)
627	Debt rescheduling: Private claims (DSR)
630	Debt rescheduling: OOF claim (DSR – original loan principal)
631	Debt rescheduling: OOF claim (DSR – original loan interest)
632	Debt rescheduling: private claim (DSR – original loan principal)
633	Debt forgiveness/conversion: export credit claims (P)
634	Debt forgiveness/conversion: export credit claims (I)
635	Debt forgiveness: export credit claims (DSR)
636	Debt rescheduling: export credit claims (P)
637	Debt rescheduling: export credit claims (I)
638	Debt rescheduling: export credit claims (DSR)
639	Debt rescheduling: export credit claim (DSR – original loan principal)

Examples that follow describe how to report debt relief operations in CRS++ format, case by case, and illustrate the relation between CRS++ transactions and Table DAC1 aggregates. A few points to note:

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9. -- Note on the status of DAC discussions: The 2014 HLM agreed that changing the ODA measurement system from net flows to risk-adjusted grant equivalents will also change the basis on which debt relief of ODA loans is reported. More generally, it concluded that the existing regulations for reporting debt relief should expire with the reporting of 2017 flows, and be replaced by new regulations, in time for the reporting of 2018 data when the new system becomes the standard.--

Reporting on debt conversion follows the same rules as for debt forgiveness (see examples 1-3).

In the case of debt forgiveness/conversion (examples 1 to 3) and debt rescheduling occurring in a different category (examples 5 and 9), the reporting gives rise to two separate entries, one for principal and one for interest. This enables the automatic generation of offsetting entries in the compilation of net flows.

In the case of debt rescheduling occurring wholly within the same category (examples 4 and 8), the reporting gives rise to a single entry, as only the amounts of capitalised interest should be reported.

To avoid double-counting, members should not report offsetting entries as “amounts received” or “interest received” (except for DSR transactions, see examples which follow). Offsetting entries are automatically generated by CRS++ procedures based on values reported as “amounts extended” for principal and interest forgiven and for principal rescheduled (see examples 1, 2, 3, 5, 9).

## EXAMPLE 1. DEBT CANCELLATION OF AN ODA CLAIM

ODA claim	Principal	Interest
350	300	50

## CRS++ reporting

Country	CRS Id. N°	Recipient	Type of flow	Type of finance	Type of aid	Commitments	Amounts extended	Amounts received	Interest received
2	4	7	11	12	13	33	34	35	50
a	xxxxxxxxx1	b	10	610	F01	0*	300		
a	xxxxxxxxx2	b	10	611	F01	50	50		

## DAC1

Million US dollars	DISBURSEMENTS					COMMITMENTS		
	1121	1122	1120	1130	1140	1151	1152	1150
	Grants	Non grants	Total amounts extended	Amounts received (-) Non grants	NET AMOUNTS	Grants	Non grants	Total commitments
	005	350	350	-300	50			
<b>TOTAL OFFICIAL AND PRIVATE FLOWS (I+II+III+IV)</b>								
<b>I. OFFICIAL DEVELOPMENT ASSISTANCE</b>	1010	350	350	-300	50	50		50
<b>I.A. Bilateral Official Development Assistance by types of aid</b>								
<b>6. Debt relief</b>	1015	350	350	-300	50	50		50
6.1 Debt forgiveness and debt rescheduling	1610	350	350		350	50		50
a) ODA claims (for rescheduling, only capitalised interest)	1611	350	350		350	50		50
b) OOF claims	1615							
c) Officially supported export credit claims	1616							
d) Private claims	1617							
Memo: Grants for debt service reduction	1614							
6.2 Other action on debt	1620							
a) Service payments to third parties	1621							
b) Debt conversion	1622							
c) Debt buybacks	1623							
d) Other	1624							
6.3 Offsetting entry for debt forgiveness (ODA claims, principal)	1630			-300	-300			
Memo: Offsetting entry for forgiven interest (ODA claims, interest)	1640			-50	-50			
<b>II. OTHER OFFICIAL FLOWS</b>	200							
<b>II.A. Other Official Bilateral Flows</b>	210							
<b>3. Debt rescheduling</b>	300							
3.1 Non-concessional rescheduling	301							
a) OOF claims (capitalised interest)	304							
b) Officially supported export credit claims	305							
c) Private sector claims	306							
3.2 OOF component of debt service reduction	303							
<b>5. Offsetting entry for debt relief (claims of OOF, principal)</b>	1020							
- Offsetting entry for forgiven interest (claims of OOF excl. export credits, interest)	786							
<b>III. OFFICIALLY SUPPORTED EXPORT CREDITS</b>	3000							
III.C. Offsetting entry for debt relief (export credit claims, principal)	3102							
<b>IV. PRIVATE FLOWS AT MARKET TERMS</b>	3300							
3. Offsetting entry for debt relief (other private claims, principal)	1030							
<b>VI. NET PRIVATE GRANTS</b>	415							

\* For commitments of cancellation of an ODA claim, report only forgiven interest. The amount of principal has already been counted as an ODA commitment at the time of reporting the original loans.

## EXAMPLE 2. DEBT CANCELLATION OF AN OOF (NON-EXPORT CREDIT) CLAIM

OOF claim	Principal	Interest
350	300	50

## CRS++ reporting

Country	CRS Id. N°	Recipient	Type of flow	Type of finance	Type of aid	Commitments	Amounts extended	Amounts received	Interest received
2	4	7	11	12	13	33	34	35	50
a	xxxxxxx1	b	10	612	F01	300	300		
a	xxxxxxx2	b	10	613	F01	50	50		

## DAC1

Million US dollars		DISBURSEMENTS					COMMITMENTS		
		1121	1122	1120	1130	1140	1151	1152	1150
		----- Amounts extended -----		Total amounts extended	Amounts received (-) Non grants	NET AMOUNTS	Grants		Total commitments
		Grants	Non grants						
	<b>TOTAL OFFICIAL AND PRIVATE FLOWS (I+II+III+IV)</b>	005	350	350	-300	50			
	<b>I. OFFICIAL DEVELOPMENT ASSISTANCE</b>	1010	350	350		350	350		350
	<b>I.A. Bilateral Official Development Assistance by types of aid</b>	1015	350	350		350			350
	<b>6. Debt relief</b>	1600	350	350		350	350		350
	6.1 Debt forgiveness and debt rescheduling	1610	350	350		350	350		350
	a) ODA claims (for rescheduling, only capitalised interest)	1611							
	b) OOF claims	1615	350	350		350	350		350
	c) Officially supported export credit claims	1616							
	d) Private claims	1617							
	Memo: Grants for debt service reduction	1614							
	6.2 Other action on debt	1620							
	a) Service payments to third parties	1621							
	b) Debt conversion	1622							
	c) Debt buybacks	1623							
	d) Other	1624							
	6.3 Offsetting entry for debt forgiveness (ODA claims, principal)	1630							
	Memo: Offsetting entry for forgiven interest (ODA claims, interest)	1640							
	<b>II. OTHER OFFICIAL FLOWS</b>	200			-300	-300			
	<b>II.A. Other Official Bilateral Flows</b>	210			-300	-300			
	<b>3. Debt rescheduling</b>	300							
	3.1 Non-concessional rescheduling	301							
	a) OOF claims (capitalised interest)	304							
	b) Officially supported export credit claims	305							
	c) Private sector claims	306							
	3.2 OOF component of debt service reduction	303							
	<b>5. Offsetting entry for debt relief (claims of OOF, principal)</b>	1020				-300	-300		
	- Offsetting entry for forgiven interest (claims of OOF excl. export credits, interest)	786				-50	-50		
	<b>III. OFFICIALLY SUPPORTED EXPORT CREDITS</b>	3000							
	III.C. Offsetting entry for debt relief (export credit claims, principal)	3102							
	<b>IV. PRIVATE FLOWS AT MARKET TERMS</b>	3300							
	3. Offsetting entry for debt relief (other private claims, principal)	1030							
	<b>VI. NET PRIVATE GRANTS</b>	415							

## EXAMPLE 3. DEBT CANCELLATION OF AN EXPORT CREDIT CLAIM

Export credit claim	Principal	Interest
350	300	50

## CRS++ reporting

Country	CRS Id. N°	Recipient	Type of flow	Type of finance	Type of aid	Commitments	Amounts extended	Amounts received	Interest received
2	4	7	11	12	13	33	34	35	50
a	xxxxxxxxx1	b	10	633 (NEW)	F01	300	300		
a	xxxxxxxxx2	b	10	634 (NEW)	F01	50	50		

## DAC1

Million US dollars	DISBURSEMENTS						COMMITMENTS		
	1121	1122	1120	1130	1140	1151	1152	1150	
	Grants	Non grants	Total amounts extended	Amounts received (-) Non grants	NET AMOUNTS	Grants	Non grants	Total commitments	
	-----	Amounts extended	-----	Amounts received (-)					
<b>TOTAL OFFICIAL AND PRIVATE FLOWS (I+II+III+IV)</b>	005	350	350	-300	50	////	////	////	
<b>I. OFFICIAL DEVELOPMENT ASSISTANCE</b>	1010	350	350		350	350		350	
<b>I.A. Bilateral Official Development Assistance by types of aid</b>	1015	350	350		350	350		350	
<b>6. Debt relief</b>	1600	350	350		350	350		350	
6.1 Debt forgiveness and debt rescheduling	1610	350	350		350	350		350	
a) ODA claims (for rescheduling, only capitalised interest)	1611								
b) OOF claims	1615								
c) Officially supported export credit claims	1616	350	350		350	350		350	
d) Private claims	1617		////		////			////	
Memo: Grants for debt service reduction	1614		////		////			////	
6.2 Other action on debt	1620		////		////			////	
a) Service payments to third parties	1621		////		////			////	
b) Debt conversion	1622		////		////			////	
c) Debt buybacks	1623		////		////			////	
d) Other	1624		////		////			////	
6.3 Offsetting entry for debt forgiveness (ODA claims, principal)	1630	////	////		////	////		////	
Memo: Offsetting entry for forgiven interest (ODA claims, interest)	1640	////	////		////	////		////	
<b>II. OTHER OFFICIAL FLOWS</b>	200								
<b>II.A. Other Official Bilateral Flows</b>	210								
<b>3. Debt rescheduling</b>	300	////	////			////		////	
3.1 Non-concessional rescheduling	301	////	////			////		////	
a) OOF claims (capitalised interest)	304	////	////			////		////	
b) Officially supported export credit claims	305	////	////			////		////	
c) Private sector claims	306	////	////			////		////	
3.2 OOF component of debt service reduction	303	////	////			////		////	
<b>5. Offsetting entry for debt relief (claims of OOF, principal)</b>	1020	////	////			////		////	
- Offsetting entry for forgiven interest (claims of OOF excl. export credits, interest)	786	////	////			////		////	
<b>III. OFFICIALLY SUPPORTED EXPORT CREDITS</b>	3000								
III.C. Offsetting entry for debt relief (export credit claims, principal)	3102	////	////			////		////	
<b>IV. PRIVATE FLOWS AT MARKET TERMS</b>	3300								
3. Offsetting entry for debt relief (other private claims, principal)	1030	////	////			////		////	
<b>VI. NET PRIVATE GRANTS</b>	415	////	////			////		////	

## EXAMPLE 4. DEBT CANCELLATION OF A PRIVATE CLAIM

Private claim	Principal	Interest
350	300	50

## CRS++ reporting

Country	CRS Id. N°	Recipient	Type of flow	Type of finance	Type of aid	Commitments	Amounts extended	Amounts received	Interest received
2	4	7	11	12	13	33	34	35	50
a	xxxxxxxx1	b	10	614	F01	300	300		
a	xxxxxxxx2	b	10	615	F01	50	50		

## DAC1

Million US dollars		DISBURSEMENTS					COMMITMENTS		
		1121	1122	1120	1130	1140	1151	1152	1150
		----- Amounts extended -----		Total amounts extended	Amounts received (-)	NET AMOUNTS	Grants	Non grants	Total commitments
		Grants	Non grants		Non grants				
	<b>TOTAL OFFICIAL AND PRIVATE FLOWS (I+II+III+IV)</b>	005	350	350	-300	50	////	////	
	<b>I. OFFICIAL DEVELOPMENT ASSISTANCE</b>	1010	350	350		350	350	350	
	<b>I.A. Bilateral Official Development Assistance by types of aid</b>	1015	350	350		350	350	350	
	<b>6. Debt relief</b>	1600	350	350		350	350	350	
	6.1 Debt forgiveness and debt rescheduling	1610	350	350		350	350	350	
	a) ODA claims (for rescheduling, only capitalised interest)	1611							
	b) OOF claims	1615							
	c) Officially supported export credit claims	1616							
	d) Private claims	1617	350	350		350	350	350	
	Memo: Grants for debt service reduction	1614	////	////		////	////	////	
	6.2 Other action on debt	1620	////	////		////	////	////	
	a) Service payments to third parties	1621	////	////		////	////	////	
	b) Debt conversion	1622	////	////		////	////	////	
	c) Debt buybacks	1623	////	////		////	////	////	
	d) Other	1624	////	////		////	////	////	
	6.3 Offsetting entry for debt forgiveness (ODA claims, principal)	1630	////	////		////	////	////	
	Memo: Offsetting entry for forgiven interest (ODA claims, interest)	1640	////	////		////	////	////	
	<b>II. OTHER OFFICIAL FLOWS</b>	200							
	<b>II.A. Other Official Bilateral Flows</b>	210							
	<b>3. Debt rescheduling</b>	300	////	////		////	////	////	
	3.1 Non-concessional rescheduling	301	////	////		////	////	////	
	a) OOF claims (capitalised interest)	304	////	////		////	////	////	
	b) Officially supported export credit claims	305	////	////		////	////	////	
	c) Private sector claims	306	////	////		////	////	////	
	3.2 OOF component of debt service reduction	303	////	////		////	////	////	
	<b>5. Offsetting entry for debt relief (claims of OOF, principal)</b>	1020	////	////		////	////	////	
	- Offsetting entry for forgiven interest (claims of OOF excl. export credits, interest)	786	////	////		////	////	////	
	<b>III. OFFICIALLY SUPPORTED EXPORT CREDITS</b>	3000							
	III.C. Offsetting entry for debt relief (export credit claims, principal)	3102	////	////		////	////	////	
	<b>IV. PRIVATE FLOWS AT MARKET TERMS</b>	3300				-300	-300	////	
	3. Offsetting entry for debt relief (other private claims, principal)	1030	////	////		-300	-300	////	
	<b>VI. NET PRIVATE GRANTS</b>	415	////	////		////	////	////	

## EXAMPLE 5. RESCHEDULING OF AN ODA CLAIM

ODA claim	Principal	Interest
670	530	140

## CRS++ reporting

Country	CRS Id. N°	Recipient	Type of flow	Type of finance	Type of aid	Commitments	Amounts extended	Amounts received	Interest received
2	4	7	11	12	13	33	34	35	50
a	xxxxxxxxx2	b	10	621	F01	140	140		

## DAC1

Million US dollars	DISBURSEMENTS					COMMITMENTS		
	1121	1122	1120	1130	1140	1151	1152	1150
	----- Amounts extended -----		Total amounts extended	Amounts received (-)	NET AMOUNTS	Grants	Non grants	Total commitments
	Grants	Non grants		Non grants				
<b>TOTAL OFFICIAL AND PRIVATE FLOWS (I+II+III+IV)</b>	005		140	140	140	////	////	////
<b>I. OFFICIAL DEVELOPMENT ASSISTANCE</b>	1010		140	140	140		140	140
<b>I.A. Bilateral Official Development Assistance by types of aid</b>	1015		140	140	140		140	140
<b>6. Debt relief</b>	1600		140	140	140		140	140
6.1 Debt forgiveness and debt rescheduling	1610		140	140	140		140	140
a) ODA claims (for rescheduling, only capitalised interest)	1611		140	140	140		140	140
b) OOF claims	1615							
c) Officially supported export credit claims	1616							
d) Private claims	1617		////	////			////	
Memo: Grants for debt service reduction	1614		////	////			////	
6.2 Other action on debt	1620		////	////			////	
a) Service payments to third parties	1621		////	////			////	
b) Debt conversion	1622		////	////			////	
c) Debt buybacks	1623		////	////			////	
d) Other	1624		////	////			////	
6.3 Offsetting entry for debt forgiveness (ODA claims, principal)	1630	////	////	////		////	////	////
Memo: Offsetting entry for forgiven interest (ODA claims, interest)	1640	////	////	////		////	////	////
<b>II. OTHER OFFICIAL FLOWS</b>	200							
<b>II.A. Other Official Bilateral Flows</b>	210							
<b>3. Debt rescheduling</b>	300	////				////		
3.1 Non-concessional rescheduling	301	////				////		
a) OOF claims (capitalised interest)	304	////				////		
b) Officially supported export credit claims	305	////				////		
c) Private sector claims	306	////				////		
3.2 OOF component of debt service reduction	303	////				////		
<b>5. Offsetting entry for debt relief (claims of OOF, principal)</b>	1020	////	////	////		////	////	////
- Offsetting entry for forgiven interest (claims of OOF excl. export credits, interest)	786	////	////	////		////	////	////
<b>III. OFFICIALLY SUPPORTED EXPORT CREDITS</b>	3000							
III.C. Offsetting entry for debt relief (export credit claims, principal)	3102	////	////	////		////	////	////
<b>IV. PRIVATE FLOWS AT MARKET TERMS</b>	3300					////	////	////
3. Offsetting entry for debt relief (other private claims, principal)	1030	////	////	////		////	////	////
<b>VI. NET PRIVATE GRANTS</b>	415	////	////	////		////	////	////

## EXAMPLE 6. RESCHEDULING OF AN OOF (NON-EXPORT CREDIT) CLAIM AS ODA

OOF claim	Principal	Interest
1500	1000	500

## CRS++ reporting

Country	CRS Id. N°	Recipient	Type of flow	Type of finance	Type of aid	Commitments	Amounts extended	Amounts received	Interest received
2	4	7	11	12	13	33	34	35	50
a	xxxxxxx1	b	10	622	F01	1000	1000		
a	xxxxxxx2	b	10	623	F01	500	500		

## DAC1

Million US dollars		DISBURSEMENTS					COMMITMENTS			
		1121	1122	1120	1130	1140	1151	1152	1150	
		Grants	Non grants	Total amounts extended	Amounts received (-) Non grants	NET AMOUNTS	Grants	Non grants	Total commitments	
	<b>TOTAL OFFICIAL AND PRIVATE FLOWS (I+II+III+IV)</b>	005		1500	1500	-1000	500	////	////	////
	<b>I. OFFICIAL DEVELOPMENT ASSISTANCE</b>	1010		1500	1500		1500	////	1500	1500
	<b>I.A. Bilateral Official Development Assistance by types of aid</b>	1015		1500	1500		1500	////	1500	1500
	<b>6. Debt relief</b>	1600		1500	1500		1500	////	1500	1500
	6.1 Debt forgiveness and debt rescheduling	1610		1500	1500		1500	////	1500	1500
	a) ODA claims (for rescheduling, only capitalised interest)	1611						////		
	b) OOF claims	1615		1500	1500		1500	////	1500	1500
	c) Officially supported export credit claims	1616						////		
	d) Private claims	1617		////	////			////	////	////
	Memo: Grants for debt service reduction	1614		////	////			////	////	////
	6.2 Other action on debt	1620		////	////			////	////	////
	a) Service payments to third parties	1621		////	////			////	////	////
	b) Debt conversion	1622		////	////			////	////	////
	c) Debt buybacks	1623		////	////			////	////	////
	d) Other	1624		////	////			////	////	////
	6.3 Offsetting entry for debt forgiveness (ODA claims, principal)	1630		////	////			////	////	////
	Memo: Offsetting entry for forgiven interest (ODA claims, interest)	1640		////	////			////	////	////
	<b>II. OTHER OFFICIAL FLOWS</b>	200				-1000	-1000	////	////	////
	<b>II.A. Other Official Bilateral Flows</b>	210				-1000	-1000	////	////	////
	<b>3. Debt rescheduling</b>	300	////	////	////			////	////	////
	3.1 Non-concessional rescheduling	301	////	////	////			////	////	////
	a) OOF claims (capitalised interest)	304	////	////	////			////	////	////
	b) Officially supported export credit claims	305	////	////	////			////	////	////
	c) Private sector claims	306	////	////	////			////	////	////
	3.2 OOF component of debt service reduction	303	////	////	////			////	////	////
	<b>5. Offsetting entry for debt relief (claims of OOF, principal)</b>	1020	////	////	////	-1000	-1000	////	////	////
	- Offsetting entry for forgiven interest (claims of OOF excl. export credits, interest)	786	////	////	////	-500	-500	////	////	////
	<b>III. OFFICIALLY SUPPORTED EXPORT CREDITS</b>	3000	////	////	////			////	////	////
	III.C. Offsetting entry for debt relief (export credit claims, principal)	3102	////	////	////			////	////	////
	<b>IV. PRIVATE FLOWS AT MARKET TERMS</b>	3300	////	////	////			////	////	////
	3. Offsetting entry for debt relief (other private claims, principal)	1030	////	////	////			////	////	////
	<b>VI. NET PRIVATE GRANTS</b>	415	////	////	////			////	////	////

## EXAMPLE 7. RESCHEDULING OF AN EXPORT CREDIT CLAIM AS ODA

Export credit claim	Principal	Interest
1500	1000	500

## CRS++ reporting

Country	CRS Id. N°	Recipient	Type of flow	Type of finance	Type of aid	Commitments	Amounts extended	Amounts received	Interest received
2	4	7	11	12	13	33	34	35	50
a	xxxxxxxx1	b	10	636 (NEW)	F01	1000	1000		
a	xxxxxxxx2	b	10	637 (NEW)	F01	500	500		

## DAC1

Million US dollars		DISBURSEMENTS					COMMITMENTS			
		1121	1122	1120	1130	1140	1151	1152	1150	
		----- Amounts extended -----		Total amounts extended	Amounts received (-) Non grants	NET AMOUNTS	-----		Total commitments	
Grants	Non grants	Grants	Non grants							
	<b>TOTAL OFFICIAL AND PRIVATE FLOWS (I+II+III+IV)</b>	005		1500	1500	-1000	500			
	<b>I. OFFICIAL DEVELOPMENT ASSISTANCE</b>	1010		1500	1500		1500		1500	1500
	<b>I.A. Bilateral Official Development Assistance by types of aid</b>	1015		1500	1500		1500		1500	1500
	<b>6. Debt relief</b>	1600		1500	1500		1500		1500	1500
	6.1 Debt forgiveness and debt rescheduling	1610		1500	1500		1500		1500	1500
	a) ODA claims (for rescheduling, only capitalised interest)	1611								
	b) OOF claims	1615								
	c) Officially supported export credit claims	1616		1500	1500		1500		1500	1500
	d) Private claims	1617								
	Memo: Grants for debt service reduction	1614								
	6.2 Other action on debt	1620								
	a) Service payments to third parties	1621								
	b) Debt conversion	1622								
	c) Debt buybacks	1623								
	d) Other	1624								
	6.3 Offsetting entry for debt forgiveness (ODA claims, principal)	1630								
	Memo: Offsetting entry for forgiven interest (ODA claims, interest)	1640								
	<b>II. OTHER OFFICIAL FLOWS</b>	200								
	<b>II.A. Other Official Bilateral Flows</b>	210								
	<b>3. Debt rescheduling</b>	300								
	3.1 Non-concessional rescheduling	301								
	a) OOF claims (capitalised interest)	304								
	b) Officially supported export credit claims	305								
	c) Private sector claims	306								
	3.2 OOF component of debt service reduction	303								
	<b>5. Offsetting entry for debt relief (claims of OOF, principal)</b>	1020								
	- Offsetting entry for forgiven interest (claims of OOF excl. export credits, interest)	786								
	<b>III. OFFICIALLY SUPPORTED EXPORT CREDITS</b>	3000				-1000	-1000			
	III.C. Offsetting entry for debt relief (export credit claims, principal)	3102				-1000	-1000			
	<b>IV. PRIVATE FLOWS AT MARKET TERMS</b>	3300								
	3. Offsetting entry for debt relief (other private claims, principal)	1030								
	<b>VI. NET PRIVATE GRANTS</b>	415								

**EXAMPLE 8. PARIS CLUB CONCESSIONAL DEBT RESCHEDULING  
DSR OF AN OOF (NON-EXPORT CREDIT) CLAIM**

OOF claim	Principal	Interest	NPV reduction	Remainder OOF component
1700	1050	650	900	800

**CRS++ reporting**

Country	CRS Id. N°	Recipient	Type of flow	Type of finance	Type of aid	Commitments	Amounts extended	Amounts received	Interest received
2	4	7	11	12	13	33	34	35	50
a	xxxxxxxxx1	b	10	616	F01	900	900		
a	xxxxxxxxx2	b	21	626	F01	800	800		
a	xxxxxxxxx3	b	21	630	F01			1050	
a	xxxxxxxxx4	b	21	631	F01				650

**DAC1**

Million US dollars		DISBURSEMENTS					COMMITMENTS			
		1121	1122	1120	1130	1140	1151	1152	1150	
		Amounts extended		Total amounts extended	Amounts received (-)	NET AMOUNTS	Grants		Total commitments	
Grants	Non grants	Grants	Non grants							
	<b>TOTAL OFFICIAL AND PRIVATE FLOWS (I+II+III+IV)</b>	005	900	800	1700	-1050	650			
	<b>I. OFFICIAL DEVELOPMENT ASSISTANCE</b>	1010	900		900		900			900
	<b>I.A. Bilateral Official Development Assistance by types of aid</b>	1015	900		900		900			900
	<b>6. Debt relief</b>	1600	900		900		900	900		900
	6.1 Debt forgiveness and debt rescheduling	1610	900		900		900	900		900
	a) ODA claims (for rescheduling, only capitalised interest)	1611								
	b) OOF claims	1615	900		900		900	900		900
	c) Officially supported export credit claims	1616								
	d) Private claims	1617								
	Memo: Grants for debt service reduction	1614	900		900		900	900		900
	6.2 Other action on debt	1620								
	a) Service payments to third parties	1621								
	b) Debt conversion	1622								
	c) Debt buybacks	1623								
	d) Other	1624								
	6.3 Offsetting entry for debt forgiveness (ODA claims, principal)	1630								
	Memo: Offsetting entry for forgiven interest (ODA claims, interest)	1640								
	<b>II. OTHER OFFICIAL FLOWS</b>	200		800	800	-1050	-250		800	800
	<b>II.A. Other Official Bilateral Flows</b>	210		800	800	-1050	-250		800	800
	<b>3. Debt rescheduling</b>	300		800	800		800		800	800
	3.1 Non-concessional rescheduling	301								
	a) OOF claims (capitalised interest)	304								
	b) Officially supported export credit claims	305								
	c) Private sector claims	306								
	3.2 OOF component of debt service reduction	303		800	800		800		800	800
	<b>5. Offsetting entry for debt relief (claims of OOF, principal)</b>	1020				-1050	-1050			
	- Offsetting entry for forgiven interest (claims of OOF excl. export credits, interest)	786				-650	-650			
	<b>III. OFFICIALLY SUPPORTED EXPORT CREDITS</b>	3000								
	III.C. Offsetting entry for debt relief (export credit claims, principal)	3102								
	<b>IV. PRIVATE FLOWS AT MARKET TERMS</b>	3300								
	3. Offsetting entry for debt relief (other private claims, principal)	1030								
	<b>VI. NET PRIVATE GRANTS</b>	415								

**EXAMPLE 9. PARIS CLUB CONCESSIONAL DEBT RESCHEDULING  
DSR OF AN EXPORT CREDIT CLAIM**

Export credit claim	Principal	Interest	NPV reduction	Remainder OOF component
1700	1050	650	900	800

**CRS++ reporting**

Country	CRS Id. N°	Recipient	Type of flow	Type of finance	Type of aid	Commitments	Amounts extended	Amounts received	Interest received
2	4	7	11	12	13	33	34	35	50
a	xxxxxxxxx1	b	10	635 (NEW)	F01	900	900		
a	xxxxxxxxx2	b	21	638 (NEW)	F01	800	800		
a	xxxxxxxxx3	b	22	639 (NEW)	F01			1050	

**DAC1**

Million US dollars		DISBURSEMENTS					COMMITMENTS			
		1121	1122	1120	1130	1140	1151	1152	1150	
		Grants	Non grants	Total amounts extended	Amounts received (-) Non grants	NET AMOUNTS	Grants	Non grants	Total commitments	
		005	900	800	1700	-1050	650			
	<b>TOTAL OFFICIAL AND PRIVATE FLOWS (I+II+III+IV)</b>									
	<b>I. OFFICIAL DEVELOPMENT ASSISTANCE</b>	1010	900		900		900	900		900
	<b>I.A. Bilateral Official Development Assistance by types of aid</b>									
	1015	900		900		900	900			900
	<b>6. Debt relief</b>	1600	900		900		900	900		900
	6.1 Debt forgiveness and debt rescheduling	1610	900		900		900	900		900
	a) ODA claims (for rescheduling, only capitalised interest)	1611								
	b) OOF claims	1615								
	c) Officially supported export credit claims	1616	900		900		900	900		900
	d) Private claims	1617								
	Memo: Grants for debt service reduction	1614	900		900		900	900		900
	6.2 Other action on debt	1620								
	a) Service payments to third parties	1621								
	b) Debt conversion	1622								
	c) Debt buybacks	1623								
	d) Other	1624								
	6.3 Offsetting entry for debt forgiveness (ODA claims, principal)	1630								
	Memo: Offsetting entry for forgiven interest (ODA claims, interest)	1640								
	<b>II. OTHER OFFICIAL FLOWS</b>	200	800	800	800		800	800		800
	<b>II.A. Other Official Bilateral Flows</b>	210	800	800	800		800	800		800
	<b>3. Debt rescheduling</b>	300	800	800	800		800	800		800
	3.1 Non-concessional rescheduling	301								
	a) OOF claims (capitalised interest)	304								
	b) Officially supported export credit claims	305								
	c) Private sector claims	306								
	3.2 OOF component of debt service reduction	303	800	800	800		800	800		800
	<b>5. Offsetting entry for debt relief (claims of OOF, principal)</b>	1020								
	- Offsetting entry for forgiven interest (claims of OOF excl. export credits, interest)	786								
	<b>III. OFFICIALLY SUPPORTED EXPORT CREDITS</b>	3000				-1050	-1050			
	III.C. Offsetting entry for debt relief (export credit claims, principal)	3102				-1050	-1050			
	<b>IV. PRIVATE FLOWS AT MARKET TERMS</b>	3300								
	3. Offsetting entry for debt relief (other private claims, principal)	1030								
	<b>VI. NET PRIVATE GRANTS</b>	415								

**EXAMPLE 10 . PARIS CLUB CONCESSIONAL DEBT RESCHEDULING  
DSR OF A PRIVATE CLAIM**

Private claim	Principal	Interest	NPV reduction	Remainder OOF component
1700	1050	650	900	800

**CRS++ reporting**

Country	CRS Id. N°	Recipient	Type of flow	Type of finance	Type of aid	Commitments	Amounts extended	Amounts received	Interest received
2	4	7	11	12	13	33	34	35	50
a	xxxxxxxxx1	b	10	617	F01	900	900		
a	xxxxxxxxx2	b	21	627	F01	800	800		
a	xxxxxxxxx3	b	37	632	F01			1050	

**DAC1**

Million US dollars		DISBURSEMENTS					COMMITMENTS			
		1121	1122	1120	1130	1140	1151	1152	1150	
		----- Amounts extended -----		Total amounts extended	Amounts received (-) Non grants	NET AMOUNTS	-----		Total commitments	
Grants	Non grants	Grants	Non grants							
	<b>TOTAL OFFICIAL AND PRIVATE FLOWS (I+II+III+IV)</b>	005	900	800	1700	-1050	650	//////////	//////////	//////////
	<b>I. OFFICIAL DEVELOPMENT ASSISTANCE</b>	1010	900	0	900		900	900		900
	<b>I.A. Bilateral Official Development Assistance by types of aid</b>	1015	900		900		900	900		900
	<b>6. Debt relief</b>	1600	900		900		900	900		900
	6.1 Debt forgiveness and debt rescheduling	1610								
	a) ODA claims (for rescheduling, only capitalised interest)	1611								
	b) Export credit and OOF claims	1615								
	c) Officially supported export credit claims	1616								
	d) Private claims	1617	900	//////////	900	//////////	900	900	//////////	900
	Memo: Grants for debt service reduction	1614	900	//////////	900	//////////	900	900	//////////	900
	6.2 Other action on debt	1620	0	//////////		//////////			//////////	
	a) Service payments to third parties	1621		//////////		//////////			//////////	
	b) Debt conversion	1622		//////////		//////////			//////////	
	c) Debt buybacks	1623		//////////		//////////			//////////	
	d) Other	1624		//////////		//////////			//////////	
	6.3 Offsetting entry for debt forgiveness (ODA claims, principal)	1630	//////////	//////////		//////////			//////////	
	Memo: Offsetting entry for forgiven interest (ODA claims, interest)	1640	//////////	//////////		//////////			//////////	
	<b>II. OTHER OFFICIAL FLOWS</b>	200		800	800	0	800		800	800
	<b>II.A. Other Official Bilateral Flows</b>	210		800	800	0	800		800	800
	<b>3. Debt rescheduling</b>	300	//////////	800	800	0	800	//////////	800	800
	3.1 Non-concessional rescheduling	301	//////////					//////////		
	a) OOF claims (capitalised interest)	304	//////////					//////////		
	b) Officially supported export credit claims	305	//////////					//////////		
	c) Private sector claims	306	//////////					//////////		
	3.2 OOF component of debt service reduction	303	//////////	800	800		800	//////////	800	800
	<b>5. Offsetting entry for debt relief (claims of OOF, principal)</b>	1020	//////////	//////////				//////////	//////////	//////////
	- Offsetting entry for forgiven interest (claims of OOF excl. export credits, interest)	786	//////////	//////////				//////////	//////////	//////////
	<b>III. OFFICIALLY SUPPORTED EXPORT CREDITS</b>	3000								
	III.C. Offsetting entry for debt relief (export credit claims, principal)	3102	//////////	//////////				//////////	//////////	//////////
	<b>IV. PRIVATE FLOWS AT MARKET TERMS</b>	3300				-1050	-1050	//////////	//////////	//////////
	3. Offsetting entry for debt relief (other private claims, principal)	1030	//////////	//////////		-1050	-1050	//////////	//////////	//////////
	<b>VI. NET PRIVATE GRANTS</b>	415		//////////				//////////	//////////	//////////

**EXAMPLE 11. PARIS CLUB NON-CONCESSIONAL DEBT RESCHEDULING  
OF AN OOF (NON-EXPORT CREDIT) CLAIM**

OOF claim	Principal	Interest
1000	750	250

**CRS++ reporting**

Country	CRS Id. N°	Recipient	Type of flow	Type of finance	Type of aid	Commitments	Amounts extended	Amounts received	Interest received
2	4	7	11	12	13	33	34	35	50
a	xxxxxxxx1	b	21	623	F01	250	250		

**DAC1**

Million US dollars		DISBURSEMENTS					COMMITMENTS			
		1121	1122	1120	1130	1140	1151	1152	1150	
		----- Amounts extended -----		Total amounts extended	Amounts received (-) Non grants (2)	NET AMOUNTS	-----		Total commitments	
Grants (1)	Non grants	Grants (1)	Non grants							
	<b>TOTAL OFFICIAL AND PRIVATE FLOWS (I+II+III+IV)</b>	005		250	250		250			
	<b>I. OFFICIAL DEVELOPMENT ASSISTANCE</b>	1010								
	<b>I.A. Bilateral Official Development Assistance by types of aid</b>	1015								
	<b>6. Debt relief</b>	1600								
	6.1 Debt forgiveness and debt rescheduling	1610								
	a) ODA claims (for rescheduling, only capitalised interest)	1611								
	b) OOF claims	1615								
	c) Officially supported export credit claims	1616								
	d) Private claims	1617								
	Memo: Grants for debt service reduction	1614								
	6.2 Other action on debt	1620								
	a) Service payments to third parties	1621								
	b) Debt conversion	1622								
	c) Debt buybacks	1623								
	d) Other	1624								
	6.3 Offsetting entry for debt forgiveness (ODA claims, principal)	1630								
	Memo: Offsetting entry for forgiven interest (ODA claims, interest)	1640								
	<b>II. OTHER OFFICIAL FLOWS</b>	200		250	250		250		250	250
	<b>II.A. Other Official Bilateral Flows</b>	210		250	250		250		250	250
	<b>3. Debt rescheduling</b>	300		250	250		250		250	250
	3.1 Non-concessional rescheduling	301		250	250		250		250	250
	a) OOF claims (capitalised interest)	304		250	250		250		250	250
	b) Officially supported export credit claims	305								
	c) Private sector claims	306								
	3.2 OOF component of debt service reduction	303								
	<b>5. Offsetting entry for debt relief (claims of OOF, principal)</b>	1020								
	- Offsetting entry for forgiven interest (claims of OOF excl. export credits, interest)	786								
	<b>III. OFFICIALLY SUPPORTED EXPORT CREDITS</b>	3000								
	III.C. Offsetting entry for debt relief (export credit claims, principal)	3102								
	<b>IV. PRIVATE FLOWS AT MARKET TERMS</b>	3300								
	3. Offsetting entry for debt relief (other private claims, principal)	1030								
	<b>VI. NET PRIVATE GRANTS</b>	415								

**EXAMPLE 12. PARIS CLUB NON-CONCESSIONAL DEBT RESCHEDULING  
OF AN EXPORT CREDIT CLAIM**

Export credit claim	Principal	Interest
1000	750	250

**CRS++ reporting**

Country	CRS Id. N°	Recipient	Type of flow	Type of finance	Type of aid	Commitments	Amounts extended	Amounts received	Interest received
2	4	7	11	12	13	33	34	35	50
a	xxxxxxxx1	b	21	636 (NEW)	F01	750	750		
a	xxxxxxxx2	b	21	637 (NEW)	F01	250	250		

**DAC1**

Million US dollars	DISBURSEMENTS					COMMITMENTS		
	1121	1122	1120	1130	1140	1151	1152	1150
	Grants	Non grants	Total amounts extended	Amounts received (-) Non grants	NET AMOUNTS	Grants	Non grants	Total commitments
	----- Amounts extended -----							
<b>TOTAL OFFICIAL AND PRIVATE FLOWS (I+II+III+IV)</b>	<b>005</b>		<b>1000</b>	<b>1000</b>	<b>-750</b>	<b>250</b>		
<b>I. OFFICIAL DEVELOPMENT ASSISTANCE</b>	<b>1010</b>							
<b>I.A. Bilateral Official Development Assistance by types of aid</b>	<b>1015</b>							
<b>6. Debt relief</b>	<b>1600</b>							
6.1 Debt forgiveness and debt rescheduling	1610							
a) ODA claims (for rescheduling, only capitalised interest)	1611							
b) OOF claims	1615							
c) Officially supported export credit claims	1616							
d) Private claims	1617							
Memo: Grants for debt service reduction	1614							
6.2 Other action on debt	1620							
a) Service payments to third parties	1621							
b) Debt conversion	1622							
c) Debt buybacks	1623							
d) Other	1624							
6.3 Offsetting entry for debt forgiveness (ODA claims, principal)	1630							
Memo: Offsetting entry for forgiven interest (ODA claims, interest)	1640							
<b>II. OTHER OFFICIAL FLOWS</b>	<b>200</b>		<b>1000</b>	<b>1000</b>		<b>1000</b>	<b>1000</b>	<b>1000</b>
<b>II.A. Other Official Bilateral Flows</b>	<b>210</b>		<b>1000</b>	<b>1000</b>		<b>1000</b>	<b>1000</b>	<b>1000</b>
<b>3. Debt rescheduling</b>	<b>300</b>		<b>1000</b>	<b>1000</b>		<b>1000</b>	<b>1000</b>	<b>1000</b>
3.1 Non-concessional rescheduling	301		1000	1000		1000	1000	1000
a) OOF claims (capitalised interest)	304							
b) Officially supported export credit claims	305		1000	1000		1000	1000	1000
c) Private sector claims	306							
3.2 OOF component of debt service reduction	303							
<b>5. Offsetting entry for debt relief (claims of OOF, principal)</b>	<b>1020</b>							
- Offsetting entry for forgiven interest (claims of OOF excl. export credits, interest)	786							
<b>III. OFFICIALLY SUPPORTED EXPORT CREDITS</b>	<b>3000</b>				<b>-750</b>	<b>-750</b>		
III.C. Offsetting entry for debt relief (export credit claims, principal)	3102				-750	-750		
<b>IV. PRIVATE FLOWS AT MARKET TERMS</b>	<b>3300</b>							
3. Offsetting entry for debt relief (other private claims, principal)	1030							
<b>VI. NET PRIVATE GRANTS</b>	<b>415</b>							

**EXAMPLE 13. PARIS CLUB NON-CONCESSIONAL DEBT RESCHEDULING  
OF A PRIVATE CLAIM**

Export credit claim	Principal	Interest
1000	750	250

**CRS++ reporting**

Country	CRS Id. N°	Recipient	Type of flow	Type of finance	Type of aid	Commitments	Amounts extended	Amounts received	Interest received
2	4	7	11	12	13	33	34	35	50
a	xxxxxxx1	b	21	624	F01	750	750		
a	xxxxxxx2	b	21	625	F01	250	250		

**DAC1**

Million US dollars		DISBURSEMENTS					COMMITMENTS			
		1121	1122	1120	1130	1140	1151	1152	1150	
		----- Amounts extended -----		Total amounts extended	Amounts received (-)	NET AMOUNTS	Grants	Non grants	Total commitments	
		Grants	Non grants		Non grants					
	<b>TOTAL OFFICIAL AND PRIVATE FLOWS (I+II+III+IV)</b>	005		1000	1000	-750	250	////	////	////
	<b>I. OFFICIAL DEVELOPMENT ASSISTANCE</b>	1010						////	////	////
	<b>I.A. Bilateral Official Development Assistance by types of aid</b>	1015						////	////	////
	<b>6. Debt relief</b>	1600						////	////	////
	6.1 Debt forgiveness and debt rescheduling	1610						////	////	////
	a) ODA claims (for rescheduling, only capitalised interest)	1611						////	////	////
	b) OOF claims	1615						////	////	////
	c) Officially supported export credit claims	1616						////	////	////
	d) Private claims	1617	////	////	////	////	////	////	////	////
	Memo: Grants for debt service reduction	1614	////	////	////	////	////	////	////	////
	6.2 Other action on debt	1620	////	////	////	////	////	////	////	////
	a) Service payments to third parties	1621	////	////	////	////	////	////	////	////
	b) Debt conversion	1622	////	////	////	////	////	////	////	////
	c) Debt buybacks	1623	////	////	////	////	////	////	////	////
	d) Other	1624	////	////	////	////	////	////	////	////
	6.3 Offsetting entry for debt forgiveness (ODA claims, principal)	1630	////	////	////	////	////	////	////	////
	Memo: Offsetting entry for forgiven interest (ODA claims, interest)	1640	////	////	////	////	////	////	////	////
	<b>II. OTHER OFFICIAL FLOWS</b>	200		1000	1000		1000	1000	1000	1000
	<b>II.A. Other Official Bilateral Flows</b>	210		1000	1000		1000	1000	1000	1000
	<b>3. Debt rescheduling</b>	300	////	1000	1000		1000	1000	1000	1000
	3.1 Non-concessional rescheduling	301	////	1000	1000		1000	1000	1000	1000
	a) OOF claims (capitalised interest)	304	////					////	////	////
	b) Officially supported export credit claims	305	////					////	////	////
	c) Private sector claims	306	////	1000	1000		1000	1000	1000	1000
	3.2 OOF component of debt service reduction	303	////					////	////	////
	<b>5. Offsetting entry for debt relief (claims of OOF, principal)</b>	1020	////	////	////	////	////	////	////	////
	- Offsetting entry for forgiven interest (claims of OOF excl. export credits, interest)	786	////	////	////	////	////	////	////	////
	<b>III. OFFICIALLY SUPPORTED EXPORT CREDITS</b>	3000						////	////	////
	III.C. Offsetting entry for debt relief (export credit claims, principal)	3102	////	////	////	////	////	////	////	////
	<b>IV. PRIVATE FLOWS AT MARKET TERMS</b>	3300				-750	-750	////	////	////
	3. Offsetting entry for debt relief (other private claims, principal)	1030	////	////	////	-750	-750	////	////	////
	<b>VI. NET PRIVATE GRANTS</b>	415	////	////	////			////	////	////

**MODULE C. CLASSIFICATIONS: DEFINITIONS AND CODE LISTS**

**Annex 8. Recipient codes**

<i><b>Bilateral contributions</b></i>		Rwanda	266
		Saint Helena	276
		Sao Tome and Principe	268
<b>EUROPE</b>		Senegal	269
Albania	071	Seychelles	270
Belarus	086	Sierra Leone	272
Bosnia and Herzegovina	064	Somalia	273
Former Yugoslav Republic of Macedonia	066	South Africa	218
Kosovo	057	South Sudan	279
Moldova	093	Sudan	278
Montenegro	065	Swaziland	280
Serbia	063	Tanzania	282
Turkey	055	Togo	283
Ukraine	085	Uganda	285
States ex-Yugoslavia, unspecified	088	Zambia	288
Europe, regional/multi-country	089	Zimbabwe	265
		South of Sahara, reg./multi-country	289
<b>AFRICA</b>			
<i><b>AFRICA, NORTH OF SAHARA</b></i>		Africa, regional/multi-country	298
Algeria	130		
Egypt	142	<b>AMERICA</b>	
Libya	133	<i><b>NORTH &amp; CENTRAL AMERICA</b></i>	
Morocco	136	Antigua and Barbuda	377
Tunisia	139	Belize	352
North of Sahara, reg./multi-country	189	Costa Rica	336
		Cuba	338
<i><b>AFRICA, SOUTH OF SAHARA</b></i>		Dominica	378
Angola	225	Dominican Republic	340
Benin	236	El Salvador	342
Botswana	227	Grenada	381
Burkina Faso	287	Guatemala	347
Burundi	228	Haiti	349
Cabo Verde	230	Honduras	351
Cameroon	229	Jamaica	354
Central African Republic	231	Mexico	358
Chad	232	Montserrat	385
Comoros	233	Nicaragua	364
Congo	234	Panama	366
Côte d'Ivoire	247	Saint Lucia	383
Democratic Republic of the Congo	235	Saint Vincent and the Grenadines	384
Djibouti	274	West Indies, regional/multi-country	380
Equatorial Guinea	245	N.&C. America, reg./multi-country	389
Eritrea	271		
Ethiopia	238	<i><b>SOUTH AMERICA</b></i>	
Gabon	239	Argentina	425
Gambia	240	Bolivia	428
Ghana	241	Brazil	431
Guinea	243	Chile	434
Guinea-Bissau	244	Colombia	437
Kenya	248	Ecuador	440
Lesotho	249	Guyana	446
Liberia	251	Paraguay	451
Madagascar	252	Peru	454
Malawi	253	Suriname	457
Mali	255	Uruguay	460
Mauritania	256	Venezuela	463
Mauritius	257	South America, reg./multi-country	489
Mozambique	259		
Namibia	275	America, regional/multi-country	498
Niger	260		
Nigeria	261		

**ASIA****MIDDLE EAST ASIA**

Iran	540
Iraq	543
Jordan	549
Lebanon	555
Syrian Arab Republic	573
West Bank and Gaza Strip	550
Yemen	580
Middle East, regional/multi-country	589

**SOUTH & CENTRAL ASIA**

Afghanistan	625
Armenia	610
Azerbaijan	611
Bangladesh	666
Bhutan	630
Georgia	612
India	645
Kazakhstan	613
Kyrgyzstan	614
Maldives	655
Myanmar	635
Nepal	660
Pakistan	665
Sri Lanka	640
Tajikistan	615
Turkmenistan	616
Uzbekistan	617
Central Asia, reg./multi-country	619
South Asia, reg./multi-country	679
S.&C. Asia, regional/multi-country	689

**FAR EAST ASIA**

Cambodia	728
China (People's Republic)	730
Democratic People's Republic of Korea	740
Indonesia	738
Lao People's Democratic Republic	745
Malaysia	751
Mongolia	753
Philippines	755
Thailand	764
Timor-Leste	765
Viet Nam	769
Far East Asia, reg./multi-country	789
Asia, regional/multi-country	798

**OCEANIA**

Cook Islands	831
Fiji	832
Kiribati	836
Marshall Islands	859
Micronesia	860
Nauru	845
Niue	856
Palau	861
Papua New Guinea	862
Samoa	880
Solomon Islands	866
Tokelau	868
Tonga	870
Tuvalu	872
Vanuatu	854
Wallis and Futuna	876
Oceania, regional/multi-country	889
Bilateral, unallocated	998

**Multilateral contributions**

Recipient codes are not reportable for multilateral contributions. By default, use **recipient code=3000** (not applicable).

### Annex 9. Major channels of delivery

This list contains major channels of delivery under each category of channel (see definitions in Chapter 4) for which data are published on the DAC website. Most recent updates to the list are available at [www.oecd.org/dac/stats/methodology](http://www.oecd.org/dac/stats/methodology).

The list of individual channel codes for reporting purposes is updated once a year at the formal meeting of the Working Party on Development Finance Statistics and circulated to members by e-mail shortly after the meeting.

Channel Parent Category	Channel Code for Reporting	Acronym (ENG)	Full Name (English)	Coefficient for core contributions
<b>10000</b>	<b>10000</b>		<b>PUBLIC SECTOR INSTITUTIONS<sup>10</sup></b>	
<b>11000</b>	<b>11000</b>		<b>Donor Government</b>	
	11001		Central government	
	11002		Local administration	
	11003		Public corporations	
	11004		Other public entities in donor country	
<b>12000</b>	<b>12000</b>		<b>Recipient Government</b>	
	12001		Central government	
	12002		Local administration	
	12003		Public corporations	
	12004		Other public entities in recipient country	
<b>13000</b>	<b>13000</b>		<b>Third Country Government (Delegated co-operation)</b>	
<b>20000</b>	<b>20000</b>		<b>NON-GOVERNMENTAL ORGANISATIONS (NGOs) AND CIVIL SOCIETY</b>	
<b>21000</b>	<b>21000</b>		<b>INTERNATIONAL NGO</b>	
21000	21045	AMREF	African Medical and Research Foundation	100
21000	21063	CI	Conservation International	79
21000	21029	MSF	Doctors Without Borders	100
21000	47035	ENDA	Environmental Development Action in the Third World	100
21000	21016	ICRC	International Committee of the Red Cross	100
21000	21018	IFRCRCS	International Federation of Red Cross and Red Crescent Societies	100
21000	21020		International HIV/AIDS Alliance	100
21000	21023	IPPF	International Planned Parenthood Federation	100
21000	21034	UNION	International Union Against Tuberculosis and Lung Disease	100
21000	21032	PSI	Population Services International	100
21000	21062	TNC	The Nature Conservancy	12
<b>22000</b>	<b>22000</b>		<b>Donor country-based NGO</b>	
<b>23000</b>	<b>23000</b>		<b>Developing country-based NGO</b>	
23000	23501		National Red Cross and Red Crescent Societies	
<b>30000</b>	<b>30000</b>		<b>PUBLIC-PRIVATE PARTNERSHIPS (PPPs) and NETWORKS</b>	
<b>31000</b>	<b>31000</b>		<b>Public-Private Partnership (PPP)</b>	
31000	30008		Cities Alliance	100
31000	30016	EFSE	European Fund for Southeast Europe	100
31000	30007	GAID	Global Alliance for ICT and Development	100
31000	30001	GAIN	Global Alliance for Improved Nutrition	100
31000	30012	GCPF	Global Climate Partnership Fund	100
31000	47043		Global Crop Diversity Trust	100
31000	30015	GEEREF	Global Energy Efficiency and Renewable Energy Fund	100

10. Universities, colleges, other teaching institutions, research institutes or think tanks are reportable under channel category 51000 whatever their public or private status.

## DCD/DAC/STAT(2018)9/ADD1/FINAL

31000	30003	GeSCI	Global e-Schools and Communities Initiative	100
31000	30004	GWP	Global Water Partnership	100
31000	30005	IAMI	International AIDS Vaccine Initiative	100
31000	30006	IPM	International Partnership on Microbicides	100
31000	30011	IUCN	International Union for the Conservation of Nature	100
31000	30013	MEF	Microfinance Enhancement Facility	100
31000	30014	REGMIFA	Regional Micro, Small and Medium Enterprise Investment Fund for Sub-Saharan Africa	100
31000	21056	REEEP	Renewable Energy and Energy Efficiency Partnership	100
31000	30017	SANAD	SANAD Fund for Micro, Small and Medium Enterprises	100
31000	30009	SAS	Small Arms Survey	100
<b>32000</b>	<b>32000</b>		<b>Network</b>	
32000	47010	CAPAM	Commonwealth Agency for Public Administration and Management	100
32000	47028	CPTM	Commonwealth Partnership for Technical Management	100
32000	21043	AWEPA	European Parliamentarians for Africa	100
32000	31004	EITI	Extractive Industries Transparency Initiative International Secretariat	100
32000	31001	GDN	Global Development Network	100
32000	31002	GKP	Global Knowledge Partnership	100
32000	21017	ICTSD	International Centre for Trade and Sustainable Development	100
32000	31003	ILC	International Land Coalition	100
<b>40000</b>	<b>40000</b>		<b>MULTILATERAL ORGANISATIONS</b>	
<b>41000</b>	<b>41000</b>		<b>United Nations agency, fund or commission (UN)</b>	
41000	41147	CERF	Central Emergency Response Fund	100
41000	41101	UNCCD	Convention to Combat Desertification	100
41000	41102	DLCO-EA	Desert Locust Control Organisation for Eastern Africa	100
41000	41106	ESCAP	Economic and Social Commission for Asia and the Pacific	100
41000	41105	ESCWA	Economic and Social Commission for Western Asia	100
41000	41103	ECA	Economic Commission for Africa	100
41000	41104	ECLAC	Economic Commission for Latin America and the Caribbean	100
41000	41301	FAO	Food and Agricultural Organisation	51
41000	41318	GM	Global Mechanism	100
41000	41312	IAEA-Assessed	International Atomic Energy Agency - assessed contributions	33
41000	41107	IAEA-TCF	International Atomic Energy Agency (Contributions to Technical Cooperation Fund Only)	100
41000	41108	IFAD	International Fund for Agricultural Development	100
41000	41302	ILO-Assessed	International Labour Organisation - Assessed Contributions	60
41000	41144	ILO-RBSA	International Labour Organisation - Regular Budget Supplementary Account	100
41000	41145	IMO-TCF	International Maritime Organization - Technical Co-operation Fund	100
41000	41303	ITU	International Telecommunications Union	18
41000	41110	UNAIDS	Joint United Nations Programme on HIV/AIDS	100
41000	41305	UN	United Nations	18
41000	41111	UNCDF	United Nations Capital Development Fund	100
41000	41122	UNICEF	United Nations Children's Fund	100
41000	41112	UNCTAD	United Nations Conference on Trade and Development	100
41000	41142	UNDEF	United Nations Democracy Fund	100
41000	41310	UNDPKO	United Nations Department of Peacekeeping Operations [only MINURSO, MINUSCA, MINUSMA, MINUSTAH, MONUSCO, UNAMID, UNIFIL, UNIFSA, UNMIK, UNMIL, UNMIS (terminated July 2011), UNMISS, UNMIT (terminated December 2012), UNOCI]. Report contributions mission by mission in CRS++.	15
41000	41148	UNDPA-SZA	United Nations Department of Political Affairs, Trust Fund in Support of Political Affairs	100
41000	41114	UNDP	United Nations Development Programme	100

41000	41314	UNECE	United Nations Economic Commission for Europe (extrabudgetary contributions only)	89
41000	41304	UNESCO	United Nations Educational, Scientific and Cultural Organisation	60
41000	41146	UNWOMEN	United Nations Entity for Gender Equality and the Empowerment of Women	100
41000	41116	UNEP	United Nations Environment Programme	100
41000	41316	UNFCCC	United Nations Framework Convention on Climate Change	61
41000	41313	OHCHR	United Nations High Commissioner for Human Rights (extrabudgetary contributions only)	88
41000	41120	UN Habitat	United Nations Human Settlement Programme	100
41000	41123	UNIDO	United Nations Industrial Development Organisation	100
41000	41125	UNITAR	United Nations Institute for Training and Research	100
41000	41315	UNISDR	United Nations International Strategy for Disaster Reduction	75
41000	41126	UNMAS	United Nations Mine Action Service	100
41000	41127	UNOCHA	United Nations Office of Co-ordination of Humanitarian Affairs	100
41000	41121	UNHCR	United Nations Office of the United Nations High Commissioner for Refugees	100
41000	41128	UNODC	United Nations Office on Drugs and Crime	100
41000	41311	PBF Window 1	United Nations Peacebuilding Fund (Window One: Flexible Contributions Only)	89
41000	41141	PBF Window 2	United Nations Peacebuilding Fund (Window Two: Restricted Contributions Only)	100
41000	41119	UNFPA	United Nations Population Fund	100
41000	41130	UNRWA	United Nations Relief and Works Agency for Palestine Refugees in the Near East	100
41000	41129	UNRISD	United Nations Research Institute for Social Development	100
41000	41133	UNSIDA	United Nations Special Initiative on Africa	100
41000	41131	UNSSC	United Nations System Staff College	100
41000	41132	UNSCN	United Nations System Standing Committee on Nutrition	100
41000	41134	UNU	United Nations University (including Endowment Fund)	100
41000	41137	UNVFTC	United Nations Voluntary Fund for Technical Co-operation in the Field of Human Rights	100
41000	41138	UNVFVT	United Nations Voluntary Fund for Victims of Torture	100
41000	41136	UNVFD	United Nations Voluntary Fund on Disability	100
41000	41135	UNV	United Nations Volunteers	100
41000	41306	UPU	Universal Postal Union	16
41000	41503	UN-CBPF	UN-led Country-based Pooled Funds	
41000	41140	WFP	World Food Programme	100
41000	41307	WHO- Assessed	World Health Organisation - assessed contributions	76
41000	41143	WHO-CVCA	World Health Organisation - core voluntary contributions account	100
41000	41308	WIPO	World Intellectual Property Organisation	3
41000	41309	WMO	World Meteorological Organisation	4
<b>42000</b>	<b>42000</b>		<b>European Union Institution (EU)</b>	
42000	42001	EC	European Commission - Development Share of Budget	100
42000	42003	EDF	European Commission - European Development Fund	100
42000	42004	EIB	European Investment Bank *	
<b>43000</b>	<b>43000</b>		<b>International Monetary Fund (IMF)</b>	
43000	43006	IMF-CCR	Catastrophe Containment and Relief Trust	100
43000	43005	IMF-PCDR	International Monetary Fund - Post-Catastrophe Debt Relief Trust	100
43000	43002	IMF-PRG-HIPC	International Monetary Fund - Poverty Reduction and Growth - Heavily Indebted Poor Countries Debt Relief Initiative Trust Fund [includes HIPC, Extended Credit Facility (ECF), and ECF-HIPC sub-accounts]	100
43000	43004	IMF-PRG-MDRI	International Monetary Fund - Poverty Reduction and Growth - Multilateral Debt Relief Initiative Trust	100
43000	43001	IMF-PRGT	International Monetary Fund - Poverty Reduction and Growth Trust	100

43000	43003	IMF-EPCA- ENDA	International Monetary Fund - Subsidization of Emergency Post Conflict Assistance/Emergency Assistance for Natural Disasters for PRGT-eligible members	100
<b>44000</b>	<b>44000</b>		<b>World Bank Group (WB)</b>	
44000	44006	AMCs	Advance Market Commitments	100
44000	44001	IBRD	International Bank for Reconstruction and Development	100
44000	44002	IDA	International Development Association	100
44000	44003	IDA-HIPC	International Development Association - Heavily Indebted Poor Countries Debt Initiative Trust Fund	100
44000	44007	IDA-MDRI	International Development Association - Multilateral Debt Relief Initiative	100
44000	44004	IFC	International Finance Corporation	100
44000	44005	MIGA	Multilateral Investment Guarantee Agency	100
<b>45000</b>	<b>45000</b>		<b>World Trade Organisation</b>	
45000	45002	WTO-ACWL	World Trade Organisation - Advisory Centre on WTO Law	100
45000	45003	WTO- DDAGTF	World Trade Organisation - Doha Development Agenda Global Trust Fund	100
45000	45001	WTO-ITC	World Trade Organisation - International Trade Centre	100
<b>46000</b>	<b>46000</b>		<b>Regional Development Bank</b>	
46000	46002	Afr.DB	African Development Bank	100
46000	46003	Afr.DF	African Development Fund	100
46000	46022	Afreximbank	African Export Import Bank	100
46000	46008	CAF	Andean Development Corporation	100
46000	46004	AsDB	Asian Development Bank	100
46000	46005	AsDF	Asian Development Fund	100
46000	46026	AIIB	Asian Infrastructure Investment Bank	85
46000	46006	BSTDB	Black Sea Trade and Development Bank	61
46000	46009	CDB	Caribbean Development Bank	100
46000	46020	BDEAC	Central African States Development Bank	100
46000	46007	CABEI	Central American Bank for Economic Integration	100
46000	46024	CEB	Council of Europe Development Bank	18
46000	46023	PTA Bank	Eastern and Southern African Trade and Development Bank	100
46000	46015	EBRD	European Bank for Reconstruction and Development	43
46000	46018	EBRD-ETC	European Bank for Reconstruction and Development - Early Transition Countries Fund	100
46000	46017	EBRD TFs - All Countries	European Bank for Reconstruction and Development - technical co- operation and special funds (all EBRD countries of operations)	43
46000	46016	EBRD TFs - ODA Countries Only	European Bank for Reconstruction and Development - technical co- operation and special funds (ODA-eligible countries only)	100
46000	46019	EBRD- WBJTF	European Bank for Reconstruction and Development - Western Balkans Joint Trust Fund	100
46000	46013	IDB FSO	Inter-American Development Bank, Fund for Special Operations	100
46000	46012	IDB	Inter-American Development Bank, Inter-American Investment Corporation and Multilateral Investment Fund	100
46000	46025	IsDB	Islamic Development Bank	100
46000	46021	BOAD	West African Development Bank	100
<b>47000</b>	<b>47000</b>		<b>Other multilateral institution</b>	
47000	47005	AU	African Union (excluding peacekeeping facilities)	100
47000	47003	ASEAN	Association of South East Asian Nations: Economic Co-operation	100
47000	47011	CARICOM	Caribbean Community Secretariat	100
47000	47015	CGIAR	CGIAR Fund	100
47000	47134	CTF	Clean Technology Fund	100
47000	47138	CoE	Council of Europe	40
47000	47034	ECOWAS	Economic Community of West African States	100
47000	47122	GAVI	Global Alliance for Vaccines and Immunization	100
47000	47143	GCERF	Global Community Engagement and Resilience Fund	100
47000	47129	GEF-LDCF	Global Environment Facility - Least Developed Countries Fund	100

47000	47130	GEF-SCCF	Global Environment Facility - Special Climate Change Fund	100
47000	47044	GEF	Global Environment Facility Trust Fund	100
47000	47045	Global Fund	Global Fund to Fight AIDS, Tuberculosis and Malaria	100
47000	47136	GGGI	Global Green Growth Institute	100
41000	41317	GCF	Green Climate Fund	100
47000	30010	UNITAID	International drug purchase facility	100
47000	47107	IFFIm	International Finance Facility for Immunisation	100
47000	47066	IOM	International Organisation for Migration	100
47000	47046	OIF	International Organisation of the Francophonie	100
47000	47144	IRENA	International Renewable Energy Agency	66
47000	47078	Montreal Protocol	Multilateral Fund for the Implementation of the Montreal Protocol	100
47000	47128	NDF	Nordic Development Fund	100
47000	47142	OFID	OPEC Fund for International Development	100
47000	47079	OAS	Organisation of American States	100
47000	47131	OSCE	Organization for Security and Co-operation in Europe	74
47000	47083	PAHO	Pan-American Health Organisation	100
47000	47096	SPC	Secretariat of the Pacific Community	100
47000	47089	SADC	Southern African Development Community	100
47000	47135	SCF	Strategic Climate Fund	100
<b>51000</b>	<b>51000</b>		<b>University, college or other teaching institution, research institute or think-tank</b>	
51000	47101	WARDA	Africa Rice Centre	100
51000	47069		Bioversity International	100
51000	47018	CIFOR	Centre for International Forestry Research	100
51000	47041	FFTC	Food and Fertilizer Technology Centre	100
51000	47047	IAI	International African Institute	100
51000	47051	ICARDA	International Centre for Agricultural Research in Dry Areas	100
51000	47055	ICRA	International Centre for Development Oriented Research in Agriculture	100
51000	47053	ICDDR,B	International Centre for Diarrhoeal Disease Research, Bangladesh	100
51000	47017	CIAT	International Centre for Tropical Agriculture	100
51000	47054	ICIPE	International Centre of Insect Physiology and Ecology	100
51000	47057	ICRISAT	International Crop Research for Semi-Arid Tropics	100
51000	51001	IFPRI	International Food Policy Research Institute	100
51000	47062	IITA	International Institute of Tropical Agriculture	100
51000	47063	ILRI	International Livestock Research Institute	100
51000	47020	CIMMYT	International Maize and Wheat Improvement Centre	100
51000	47021	CIP	International Potato Centre	100
51000	47070	IRRI	International Rice Research Institute	100
51000	47071	ISTA	International Seed Testing Association	100
51000	47075	IWMI	International Water Management Institute	100
51000	47099	USP	University of the South Pacific	100
51000	47056	ICRAF	World AgroForestry Centre	100
51000	47103	WMU	World Maritime University	100
51000	47008	AVRDC	World Vegetable Centre	100
51000	47104	WorldFish Centre	WorldFish Centre	100
<b>60000</b>	<b>60000</b>		<b>Private sector institution</b>	
<b>61000</b>	<b>61000</b>		<b>Private sector in provider country</b>	
61000	61001		Banks (deposit taking corporations)	
61000	61003		Investment funds and other collective investment institutions	
61000	61004		Holding companies, trusts and Special Purpose Vehicles	
61000	61005		Insurance Corporations	
61000	61006		Pension Funds	
61000	61007		Other financial corporations	
61000	61008		Exporters	
61000	61009		Other non-financial corporations	
61000	61010		Retail investors	
<b>62000</b>	<b>62000</b>		<b>Private sector in recipient country</b>	
62000	62001		Banks (deposit taking corporations except Micro Finance)	

		Institutions)
62000	62002	Micro Finance Institutions (deposit and non-deposit)
62000	62003	Investment funds and other collective investment institutions
62000	62004	Holding companies, trusts and Special Purpose Vehicles
62000	62005	Insurance Corporations
62000	62006	Pension Funds
62000	62007	Other financial corporations
62000	62008	Importers/Exporters
62000	62009	Other non-financial corporations
62000	62010	Retail investors
<b>63000</b>	<b>63000</b>	<b>Private sector in third country</b>
63000	63001	Banks (deposit taking corporations except Micro Finance Institutions)
63000	63002	Micro Finance Institutions (deposit and non-deposit)
63000	63003	Investment funds and other collective investment institutions
63000	63004	Holding companies, trusts and Special Purpose Vehicles
63000	63005	Insurance Corporations
63000	63006	Pension Funds
63000	63007	Other financial corporations
63000	63008	Exporters
63000	63009	Other non-financial corporations
63000	63010	Retail investors
<b>90000</b>	<b>90000</b>	<b>Other</b>

\* Use code 42004 for reporting i) interest subsidies provided to soften the terms of loans administered by the EIB – these interest subsidies are classified as multilateral ODA and ii) contributions to EIB administered trust funds (FEMIP, NIF, EPTATF and EU AITF) – these contributions are classified as bilateral ODA. Capital subscriptions to the EIB are not reportable.

**Annex 10a. Types of flows**

<b>Code</b>	<b>Heading</b>	<b>Name</b>
<b>10</b>	<b>ODA</b>	Official Development Assistance flows
<b>21</b>	<b>Non-export credit OOF</b>	Other Official Flows, excl. export credits.
<b>22</b>	<b>Officially supported export credits</b>	Officially supported export credits. Covers both official direct export credits and private export credits under official guarantee or insurance.
<b>30</b>	<b>Private grants</b>	Grants made by NGOs and other civil society organisations (e.g. philanthropic foundations) based in the reporting DAC country.
<b>36</b>	<b>Private Foreign Direct Investment</b>	Private Foreign Direct Investment.
<b>37</b>	<b>Other Private flows at market terms</b>	Private long-term (i.e. over one-year maturity) capital transactions made by residents of DAC countries.
<b>40</b>	<b>Non flow</b>	E.g. GNI, population.
<b>50</b>	<b>Other flows</b>	Non-ODA component of peacebuilding operations.

**10b. List of financial instruments  
and technical fiches (for sub-categories 422, 424, 431-433, 510, 520 and 1100)**

Broad category	Sub-category code	Sub-category label	Definition
<b>100 - GRANTS</b>	110	Standard grant	Grants are transfers in cash or in kind for which no legal debt is incurred by the recipient.
	210	Interest subsidy	A payment to soften the terms of private export credits, or loans or credits by the banking sector.
	310	Capital subscription on deposit basis	Payments to multilateral agencies in the form of notes and similar instruments, unconditionally encashable at sight by the recipient institutions.
	311	Capital subscription on encashment basis	
<b>420 - DEBT INSTRUMENTS</b>	421	Standard loan	Transfers in cash or in kind for which the recipient incurs legal debt (and the resulting claim is not intended to be traded). Since payment obligations on standard loan are senior obligations, i.e. creditors are entitled to receive payments against their claims before anyone else, they are also referred to as senior loans.
	422	Reimbursable grant	A contribution provided to a recipient institution for investment purposes, with the expectation of long-term reflows at conditions specified in the financing agreement. The provider assumes the risk of total or partial failure of the investment; it can also decide if and when to reclaim its investment.
	423	Bonds	Fixed-interest debt instruments, issued by governments, public utilities, banks or companies, tradable in financial markets.
	424	Asset-backed securities	Securities whose value and income payments are derived from and backed by a specific pool of underlying assets.
	425	Other debt securities	
<b>430 – MEZZANINE FINANCE INSTRUMENTS</b>	431	Subordinated loan	A loan that, in the event of default, will only be repaid after all senior obligations have been satisfied. In compensation for the increased risk, mezzanine debt holders require a higher return for their investment than secured or more senior lenders.
	432	Preferred equity	Equity that, in the event of default, will be repaid after all senior obligations and subordinated loans have been satisfied; and will be paid before common equity holders. It is a more expensive source of finance than senior debt, a less expensive source than equity.
	433	Other hybrid instruments	Including convertible debt or equity.
<b>500 – EQUITY AND SHARES IN COLLECTIVE INVESTMENT VEHICLES</b>	510	Common equity	A share in the ownership of a corporation that gives the owner claims on the residual value of the corporation after creditors' claims have been met.
	520	Shares in collective investment vehicles	Collective undertakings through which investors pool funds for investment in financial or nonfinancial assets or both. These vehicles issue shares (if a corporate structure is used) or units (if a trust structure is used).
	530	Reinvested earnings	This item is only applicable to Foreign Direct Investment (FDI). Reinvested earnings on FDI consist of the retained earnings of a direct foreign investment enterprise which are treated as if they were distributed and remitted to foreign direct investors in proportion to their ownership of the equity of the enterprise and then reinvested by them in the enterprise.

1000 - GUARANTEES AND OTHER UNFUNDED CONTINGENT LIABILITIES	1100	Guarantees/insurance	A guarantee refers to a risk-sharing agreement under which the guarantor agrees to pay part or the entire amount due on a loan, equity or other instrument to the lender/investor in the event of non-payment by the borrower or loss of value in case of investment. Other unfunded contingent liabilities refer to other instruments that do not constitute a flow as such but may be also collected in future.		
	600 - DEBT RELIEF				
610				Debt forgiveness/conversion: ODA claims (P)	
611				Debt forgiveness/conversion: ODA claims (I)	
612				Debt forgiveness/conversion: OOF claims (P)	
613				Debt forgiveness/conversion: OOF claims (I)	
614				Debt forgiveness/conversion: Private claims (P)	
615				Debt forgiveness/conversion: Private claims (I)	
616				Debt forgiveness: OOF claims (DSR)	
617				Debt forgiveness: Private claims (DSR)	
618				Debt forgiveness: Other	
620				Debt rescheduling: ODA claims (P)	
621				Debt rescheduling: ODA claims (I)	
622				Debt rescheduling: OOF claims (P)	
623				Debt rescheduling: OOF claims (I)	
624				Debt rescheduling: Private claims (P)	
625				Debt rescheduling: Private claims (I)	
626				Debt rescheduling: OOF claims (DSR)	
627				Debt rescheduling: Private claims (DSR)	
630				Debt rescheduling: OOF claim (DSR – original loan principal)	
631				Debt rescheduling: OOF claim (DSR – original loan interest)	
632				Debt rescheduling: Private claim (DSR – original loan principal)	
633				Debt forgiveness/conversion: export credit claims (P)	
634				Debt forgiveness/conversion: export credit claims (I)	
635				Debt forgiveness: export credit claims (DSR)	
636				Debt rescheduling: export credit claims (P)	
637				Debt rescheduling: export credit claims (I)	
638				Debt rescheduling: export credit claims (DSR)	
639				Debt rescheduling: export credit claim (DSR – original loan principal)	
NON FLOW ITEMS (DACI)	1	GNI: Gross National Income			
	2	ODA % GNI			
	3	Total flows % GNI			
	4	Population			

**DEBT INSTRUMENTS - Reimbursable grant**

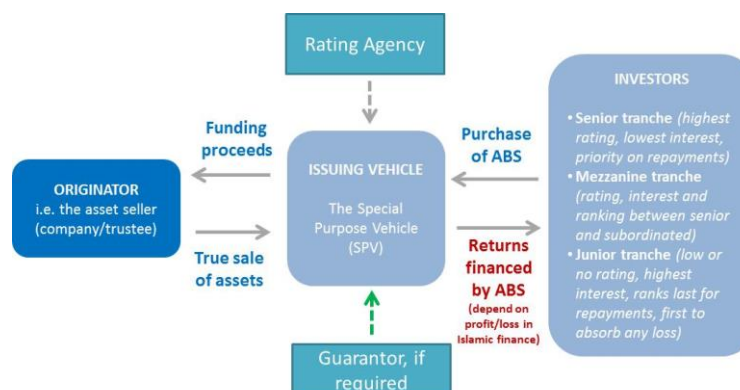
<b>Definition</b>	<p>In development finance, a reimbursable grant can be described as a contribution provided to a recipient institution for investment purposes, with the expectation of long-term reflows at conditions specified in the financing agreement. The provider assumes the risk of total or partial failure of the investment; it can also decide if and when to reclaim its investment.</p>
<b>Additional description</b>	<p>Donor funds are provided to intermediary institutions for investment purposes and, to the extent that money flows back from the investments, principal, interest, dividends, and any other investment reflows may be reinvested or returned to the donors. The institution administering the donor investment funds does not bear any financial risks (it is not financially liable in case of a failure in either equity or loan; donors cover first losses) and is not entitled to any financial benefits (donors provide funds for a period of time; at maturity they may take back the amount in the trust fund or let the intermediary institution use the money for other investments or advisory services).</p> <div style="text-align: center; margin-top: 20px;"> <p>The diagram shows three main entities in rounded rectangular boxes: a blue box on the left for 'Provider of development finance e.g. aid agency, DFI', a teal box in the middle for 'Intermediary institution: e.g. IFI', and a grey box on the right for 'Companies, MFIs, SMEs and other private institutions'.                    Between the Provider and the Intermediary institution:         <ul style="list-style-type: none"> <li>A solid blue arrow points from the Provider to the Intermediary institution, labeled 'Contribution'.</li> <li>A solid green arrow points from the Intermediary institution back to the Provider, labeled 'Reflows / losses'.</li> <li>A dashed blue arrow points from the Intermediary institution back to the Provider, labeled 'Reinvested earnings'.</li> </ul>         Between the Intermediary institution and the Recipients:         <ul style="list-style-type: none"> <li>A solid blue arrow points from the Intermediary institution to the Recipients, labeled 'Loans'.</li> <li>A solid green arrow points from the Recipients back to the Intermediary institution, labeled 'Repayments'.</li> <li>A solid blue arrow points from the Recipients to the Intermediary institution, labeled 'Purchase of equities'.</li> <li>A solid green arrow points from the Recipients back to the Intermediary institution, labeled 'Dividends, profits'.</li> <li>A solid blue arrow points from the Recipients to the Intermediary institution, labeled 'Purchase of bonds'.</li> <li>A solid green arrow points from the Recipients back to the Intermediary institution, labeled 'Interest'.</li> </ul> </p> </div>
<b>Provider perspective</b>	<ul style="list-style-type: none"> <li>• Provider funds serve to increase the intermediary institution’s capacity to invest in recipients’ private sector or cover the first losses. At maturity, they have the possibility to reinvest all the money for new investment programmes or repatriate the funds.</li> <li>• DAC statistics capture the provider perspective at two points in time: 1) when the reimbursable grant to the intermediary institution (i.e. IFI) is committed and disbursed, and 2) when the institution returns the funds, plus potential profits (or minus potential losses).</li> </ul>
<b>Recipient perspective</b>	<ul style="list-style-type: none"> <li>• The intermediary institution uses the funds to soften or expand its financial offer (through blending mechanisms) to support investments in particular sectors of the recipient economy.</li> <li>• Data on the use of the reimbursable grant for investments (including leveraging) could be collected from multilateral intermediary institutions, although details may be subject to confidentiality constraints.</li> </ul>
<b>Potential mobilisation of private investment</b>	<ul style="list-style-type: none"> <li>• Donor funds for investment “crowd in” private investment in specific sectors that would be too risky or not viable at market conditions.</li> </ul>

**DEBT INSTRUMENTS - ASSET-BACKED SECURITIES****Definition**

Asset-backed securities (ABS) are securities whose value and income payments are derived from and backed by a specific pool of underlying assets.

**Additional description**

The pool of assets is typically a group of small and illiquid assets which are unable or difficult to be sold individually. Pooling the assets into financial instruments allows them to be sold to investors through a process called “asset securitisation” (see diagram below).



- 1 The original owner of the assets – the “**originator**”, i.e. a company or trustee – sells them to a “special purpose vehicle” (SPV) whose sole function is to buy such assets in order to securitise them.
- 2 **The SPV** creates and sells the securities in the form of asset-backed securities and uses the proceeds of the sale to pay back the bank that created, or originated, the underlying assets.
- 3 The assets are evaluated apart from the credit quality of the originator/seller by **rating agencies**. In some cases, investors may also have recourse to guarantors.
- 4 The SPV is responsible for “bundling” the underlying assets into a specified pool that will fit the risk preferences and other needs of investors (e.g. different class of securities – junior to senior) and for distributing payments which will be based on the underlying assets’ performance.

**In Islamic finance**, most sukuk (i.e. Islamic certificate of investment) are asset-backed to comply with sharia requirements of risk-taking and sharing of profit and losses. For private companies in developing countries, this mechanism has constituted since the financial crisis a more sustainable alternative source of financing to conventional finance. For investors, although asset-backed securities are more risky (if the assets do not generate profit or occur losses, or if they are destroyed or damaged), they are at the same time protected from defaults (they offer investors neither income nor capital guarantees, except if a guarantee mechanism is set up. Issuers pay profits to investors when the underlying assets earn profits).

**Provider perspective**

- The investor in the SPV, or the guarantor if any, assumes the risk of default of the underlying assets.
- In DAC statistics, the purchase of bonds is recorded as positive flow to developing countries while return flows of investment income to the purchaser are not recorded.
- In Islamic finance investors take the risk that the asset-backed securities do not generate any profit or even face losses (and subordinated investors in particular if the pool of securities is structured).

Recipient  
perspective

Asset-backed securities have the following advantages for the originator (i.e. the recipient):

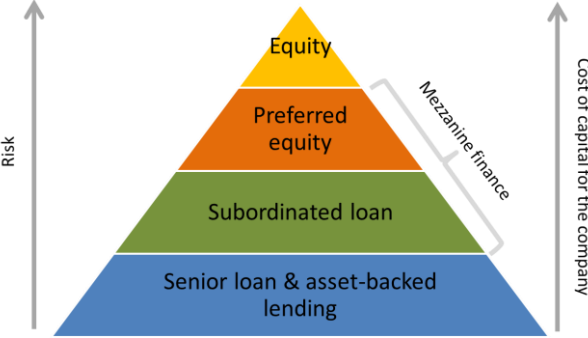
- **they offer lower-cost funding than traditional bank loan or bond financing.** Indeed, the pool of receivables is typically of a better credit quality than that of the originator itself (against whom investors have no recourse if the receivables fail to perform). Without securitisation, the originator would finance itself through borrowing based on its own creditworthiness.
- **they allow the originator to remove potentially risky assets from its balance sheet**, thus transferring the default risk associated with those assets to investors and allowing the company to borrow more; and
- the true sale of assets to the SPV provides **bankruptcy remoteness** by insulating the assets from the originator;
- **they increase borrowers' funding options.**

The use of this instrument can be valorised in recipient receipts data only if the investor entity reports the purchase of asset-backed securities at a sufficient level of detail (i.e. by recipient and sector).

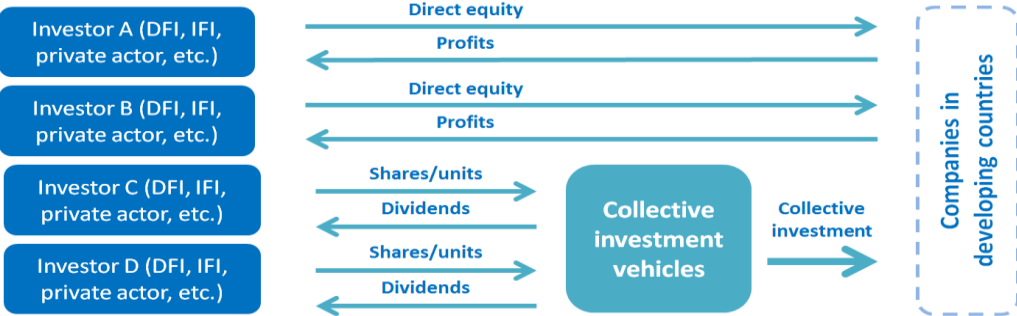
Potential  
mobilisation of  
private  
investment

Asset-backed securities, through the securitisation process, contribute to catalysing investment capacity of private companies with limited access to financial markets by freeing up their balance sheet thus increasing their borrowing capacities. Options to track the amount of private investment mobilised by these instruments could be explored.

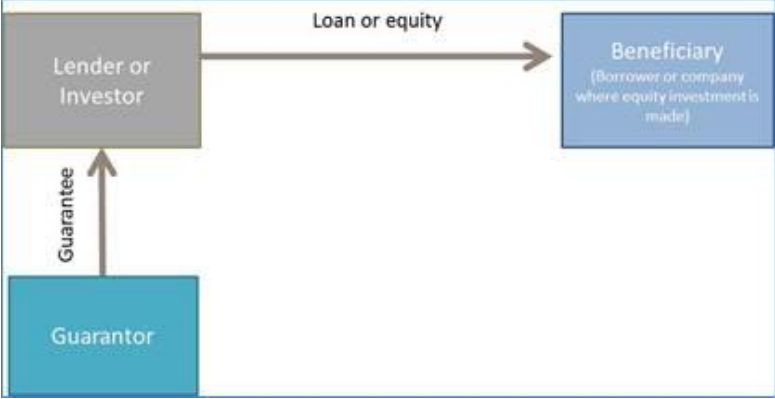
**MEZZANINE FINANCE INSTRUMENTS**

<p><b>Definition</b></p>	<p>Mezzanine finance, also called hybrid finance, refers to instruments relating to the layer of financing between a company's senior debt and equity, with features of both debt and equity. Providers of mezzanine finance have claims that are subordinated to senior lenders and possess priority over equity investors. Consequently, mezzanine investments generate returns that are higher than traditional bank lending rates and lower than the returns required by most equity investors.</p> <p><b>A subordinated (or junior) loan</b>, in the event of default, will only be repaid after all senior obligations have been satisfied. In compensation for the increased risk, mezzanine debt holders require a higher return for their investment than secured or more senior lenders.</p> <p><b>Preferred equity</b>, in the event of default, will be repaid after all senior obligations and subordinated loans have been satisfied; and will be paid before other equity holders.</p>
<p><b>Additional description</b></p>	
<p><b>Provider perspective</b></p>	<ul style="list-style-type: none"> <li>Compared to a senior loan, investment in mezzanine finance implies an additional risk in the event of default, as the mezzanine capital will only be repaid after all senior obligations have been satisfied. The additional risk involved in mezzanine finance operations is compensated by higher returns.</li> </ul>
<p><b>Recipient perspective</b></p>	<ul style="list-style-type: none"> <li>When senior debt is not available, mezzanine finance allows access to capital with lower costs than equity. Mezzanine finance is particularly relevant to SMEs which often have limited access to senior debt.</li> </ul>
<p><b>Potential mobilisation of private investment</b></p>	<ul style="list-style-type: none"> <li>Mezzanine finance is typically used to fund a growth opportunity, such as an acquisition, new product line, and new distribution channel or plant expansion. While additional liquidity can be obtained from equity investors, equity is the most expensive source of capital and an increase of capital may dilute the level of control of existing shareholders. As banks typically place ceilings on the amount of total debt a company can obtain, mezzanine debt can be an attractive alternative way to obtain much needed capital.</li> </ul>

**EQUITY AND SHARES IN COLLECTIVE INVESTMENT VEHICLES (CIV)**

<p><b>Definition</b></p>	<p>Common equity is a share in the ownership of a corporation that gives the owner claims on the residual value of the corporation after creditors’ claims have been met. Public investors can take equity stakes directly in a company by purchasing a share of ownership, or can invest in the equity or extend a loan to a company indirectly, by investing in an equity or debt fund.</p>
<p><b>Additional description</b></p>	<p>Investors pool funds through collective investment vehicles for investment in financial or nonfinancial assets or both (these funds issue shares, if a corporate structure is used, or units, if a trust structure are used).</p>  <p>In the event of default, in case of flat capital structures (i.e. only one type of shares/units exists), common equity and ordinary shares/units all share-/unit holders are repaid simultaneously after all other creditors/investors have been repaid. In the case of structured capital, different share/unit Collective investment funds’ capital may be composed of instruments classes with different levels of varying seniority/subordination are issued. Shares/units that are only entitled to payments after all other claims by the holders of more senior share/units and creditors have been paid are often referred to as first-loss shares/units. While investors in all share/unit classes are legally holding equity, only investments in first-loss shares would be reported as equity for the purpose of DAC statistics, while all other forms of more senior equity would be recognised as mezzanine finance.</p>
<p><b>Provider perspective</b></p>	<ul style="list-style-type: none"> <li>Compared to senior and mezzanine finance, equity investments carry the highest risk, as share/unit holders will only be repaid and receive positive returns after all other obligations have been satisfied. At the flipside, this also implies that share/unit holders see the highest upside potential as they are entitled to all residual proceeds.</li> <li>In DAC statistics, the financial effort of the investor is measured at the moment of the purchase of equity/shares/units, while the sale of equity/shares/units is recorded as a negative flow, as it implies a transfer of money from the developing country back to the investor. (Dividends are not recorded.)</li> </ul>
<p><b>Recipient perspective</b></p>	<ul style="list-style-type: none"> <li>An equity investment represents own capital and provides the business (or the collective investment vehicle) with the capacity of increasing its assets. Direct equity by highly-rated investors (e.g. DFIs, aid agencies) increases the creditworthiness of the investee company in the capital market and its negotiation power with local authorities and other market actors.</li> <li>Collective investment vehicles pool resources from different sources: for a recipient company, it is therefore easier and cheaper in terms of transaction costs to access a pool of investors rather than looking for individual investors separately.</li> </ul>
<p><b>Tracking private investment mobilised</b></p>	<ul style="list-style-type: none"> <li>The increased creditworthiness and risk capital, especially in the case of first-loss shares/units, can be strong incentives for other potential investors to finance the business with other risk capital or debt instruments. However, the link between public and private equity investment in companies’ capital stock is difficult to establish and, a fortiori, to track.</li> </ul>

**GUARANTEES/INSURANCE**

<b>Definition</b>	A <b>guarantee</b> refers to a risk-sharing agreement under which the guarantor agrees to pay part or the entire amount due on a loan, equity or other instrument to the lender/investor in the event of non-payment by the borrower or loss of value in case of investment.
<b>Additional description</b>	 <pre> graph TD     Lender[Lender or Investor] -- "Loan or equity" --&gt; Beneficiary[Beneficiary (Borrower or company where equity investment is made)]     Guarantor[Guarantor] -- "Guarantee" --&gt; Lender   </pre>
<b>Provider perspective</b>	<ul style="list-style-type: none"> <li>• In DAC statistics, guarantees are tracked but do not generate concrete cash flows. The provider effort to extend guarantees is not easily quantifiable. Some options to measure the effort are: risk taken by the guarantor, claims eventually paid in case of default, capital subscriptions to the agency issuing guarantees, or the difference between the guarantee fee charged by the public institution and the guarantee fee at market rates (guarantee “concessionality”).</li> <li>• Equity guarantees are exposed to a higher risk than loan guarantees as, in the event of a bankruptcy, equity holders are paid after debt holders.</li> </ul>
<b>Recipient perspective</b>	<ul style="list-style-type: none"> <li>• Guarantees reduce the risk of lending, enabling borrowers to access the financial market and/or to borrow at more favourable terms.</li> <li>• Guarantees bring the beneficiary in direct contact with capital markets.</li> <li>• The amount made available through guarantees to developing countries (amount mobilised) could be recorded as recipient receipts.</li> </ul>
<b>Potential mobilisation of private investment</b>	<ul style="list-style-type: none"> <li>• Guarantees leverage a multiple of the investments possible with a direct loan.</li> <li>• Amount mobilised is defined as the full amount of the loan or equity investment being guaranteed.</li> </ul>

## Annex 11. Types of aid and tying status

Type/ Sub- type	Description	Clarification	Guidance on tying status reporting given in the Directives and additional notes for clarification
<b>A</b>	<b>Budget support</b>	For contributions under this category, the donor relinquishes the exclusive control of its funds by sharing the responsibility with the recipient.	
<b>A01</b>	<b>General budget support</b>	Unearmarked contributions to the government budget including funding to support the implementation of macroeconomic reforms (structural adjustment programmes, poverty reduction strategies). Budget support is a method of financing a recipient country's budget through a transfer of resources from an external financing agency to the recipient government's national treasury. The funds thus transferred are managed in accordance with the recipient's budgetary procedures. Funds transferred to the national treasury for financing programmes or projects managed according to different budgetary procedures from those of the recipient country, with the intention of earmarking the resources for specific uses, are therefore excluded.	Budget support has been considered as untied by definition, because it consists of the provision of " <i>freely usable foreign exchange</i> " to the recipient. (Chapter 4, para. 194, 1st bullet.)  This type of aid involves transferring funds to the recipient government's national treasury with no earmarking for specific uses, which suggests the funds are fully and freely available to finance procurement anywhere in the world.
<b>A02</b>	<b>Sector budget support</b>	Sector budget support, like general budget support, is a financial contribution to a recipient government's budget. However, in sector budget support, the dialogue between donors and partner governments focuses on sector-specific concerns, rather than on overall policy and budget priorities.	See above.
<b>B</b>	<b>Core contributions and pooled programmes and funds</b>	For contributions under this category, the donor relinquishes the exclusive control of its funds by sharing the responsibility with other stakeholders (other donors, NGOs, multilateral institutions, Public Private Partnerships). The category covers both core contributions (B01 and B02), and pooled contributions with a specific earmarking (B03 and B04).	

Type/ Sub- type	Description	Clarification	Guidance on tying status reporting given in the Directives and additional notes for clarification
B01	<b>Core support to NGOs and civil society, PPPs and research institutes</b>	Funds paid over to PPPs, networks, research institutes and non-profit private bodies – developing country-based, donor-country based and international NGOs and other civil society organisations, e.g. philanthropic foundations – for use at these organisations' discretion and contributing to programmes and activities which these organisations have developed themselves, and which they implement on their own authority and responsibility. The List of ODA-eligible international organisations (see Annex 2) provides a list of INGOs, PPPs and networks core contributions to which may be reported under B01. This list is not exclusive.	"Contributions to NGOs and official funds in support of, or intended for, direct equity investment and that are recorded as ODA" have been reported as untied by convention "providing that there are no formal or informal restrictions which would cause them to be considered as in effect tied." (para. 194, 4th bullet.)
B02	<b>Core contributions to multilateral institutions</b>	These funds are classified as multilateral ODA (all other categories fall under bilateral ODA). The recipient multilateral institution pools contributions so that they lose their identity and become an integral part of its financial assets. The List of ODA-eligible international organisations (see Annex 2) provides a comprehensive list of agencies core contributions to which may be reported under B02.	Directives request tying status reporting on bilateral ODA only. Multilateral aid is generally excluded from reports on the tying status but for some purposes may be regarded untied by definition, since the donor does not determine the ultimate use of funds.
B03	<b>Contributions to specific-purpose programmes and funds managed by international organisations (multilateral, INGO)</b>	In addition to their core-funded operations, international organisations set up and raise funds for specific programmes and funds with clearly identified sectoral, thematic or geographical focus. Donors' bilateral contributions to such programmes and funds are recorded here, e.g. "UNICEF girls' education", "Education For All Fast Track Initiative", various trust funds, including for reconstruction (e.g. Afghanistan Reconstruction Trust Fund).	No specific guidance at present. Could be tied, partially untied or untied.
B04	<b>Basket funds/pooled funding</b>	The donor contributes funds to an autonomous account, managed jointly with other donors and/or the recipient. The account will have specific purposes, modes of disbursement and accountability mechanisms, and a limited time frame. Basket funds are characterised by common project documents, common funding contracts and common reporting/audit procedures with all donors. Donors' contributions to funds managed autonomously by international organisations are recorded under B03.	No specific guidance at present. Could be tied, partially untied or untied.

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Type/Sub-type	Description	Clarification	Guidance on tying status reporting given in the Directives and additional notes for clarification
<b>C</b>	<b>Project-type interventions</b>	N.B. Within this category, members able to do so are requested to report the aggregate amount used for financing donor experts/consultants on Table DAC1. Where the activity consists solely of experts' costs, report under category D.	
<b>C01</b>	<b>Project-type interventions</b>	<p>A project is a set of inputs, activities and outputs, agreed with the partner country*, to reach specific objectives/outcomes within a defined time frame, with a defined budget and a defined geographical area. Projects can vary significantly in terms of objectives, complexity, amounts involved and duration. There are smaller projects that might involve modest financial resources and last only a few months, whereas large projects might involve more significant amounts, entail successive phases and last for many years. A large project with a number of different components is sometimes referred to as a programme, but should nevertheless be recorded here.</p> <p>Feasibility studies, appraisals and evaluations are included (whether designed as part of projects/programmes or dedicated funding arrangements).</p> <p>Aid channelled through NGOs or multilaterals is also recorded here. This includes payments for NGOs and multilaterals to implement donors' projects and programmes, and funding of specified NGOs projects. By contrast, core funding of NGOs and multilaterals as well as contributions to specific-purpose funds managed by international organisations are recorded under B.</p> <p>* In the cases of equity investments, humanitarian aid or aid channelled through NGOs, projects are recorded here even if there was no direct agreement between the donor and the partner country.</p>	<p>“Official funds in support of, or intended for, direct equity investment and that are recorded as ODA” have been reported as untied by convention “providing that there are no formal or informal restrictions which would cause them to be considered as in effect tied.” (para. 194, 4th bullet)</p> <p>Could be tied, partially untied or untied.</p> <p>Reporting on the tying status of project-type free-standing technical co-operation is not mandatory.</p>

Type/Sub-type	Description	Clarification	Guidance on tying status reporting given in the Directives and additional notes for clarification
D	<b>Experts and other technical assistance</b>	This category covers the provision, outside projects as described in category C, of know-how in the form of personnel, training and research.	
D01	<b>Donor country personnel</b>	<p>Experts, consultants, teachers, academics, researchers, interns, volunteers and contributions to public and private bodies for sending experts to developing countries. Supplementation payments by the donor country to its experts employed by developing countries or international aid agencies should also be included, as well as the cost to the reporting government of civil servants seconded to developing countries. However, the costs of “counterparts” receiving on-the-job training while working with donor experts are excluded.</p> <p>Volunteers are persons who work in a developing country under wholly or partly publicly financed or publicly controlled volunteer programmes, receiving a stipend in compensation for their services, i.e. subsistence allowances, daily support costs, and/or financial remuneration, either during the period of service, or on return home.</p>	<p>Falls under the definition of TC. Reporting on the tying status of this type of aid is not mandatory.</p> <p>Given that makes use of the donor’s own goods and services, tied by nature.</p>
D02	<b>Other technical assistance</b>	<p>Provision, outside projects as described in category C01, of technical assistance in recipient countries (excluding technical assistance performed by donor experts reported under D01, and scholarships/training in donor country reported under E01).</p> <p>This includes training and research; language training; south-south studies; research studies; collaborative research between donor and recipient universities and organisations; local scholarships; development-oriented social and cultural programmes. This category also covers ad hoc contributions such as conferences, seminars and workshops, exchange visits, publications, etc.</p> <p>Scholarships for students and contributions for trainees to follow studies or training courses in developing countries are recorded here while scholarships/training in donor country is reported under E01 (except that training performed in donor country through visiting tours and short-term resident training courses, or attendance at ad hoc non-academic courses and seminars is recorded under D02). General subsidies to the developing country education sector are not recorded here, but as sector budget support (A02) or project-type interventions (C01).</p>	<p>Falls under the definition of TC. Reporting on the tying status of this type of aid is not mandatory.</p> <p>Could be tied, partially untied or untied.</p>

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Type/Sub-type	Description	Clarification	Guidance on tying status reporting given in the Directives and additional notes for clarification
E	<b>Scholarships and student costs in donor countries</b>		Falls under the definition of TC. Reporting on the tying status of this type of aid is not mandatory. Given that makes use of the donor's own goods and services, tied by nature.
E01	<b>Scholarships/training in donor country</b>	Financial aid awards for individual students and contributions to trainees. The beneficiary students and trainees are nationals of developing countries. Financial aid awards include bilateral grants to students registered for systematic instruction in private or public institutions of higher education to follow full-time studies or training courses in the donor country. Estimated tuition costs of students attending schools financed by the donor but not receiving individual grants are not included here, but under item imputed student costs (E02). Training costs relate to contributions for trainees from developing countries receiving mainly non-academic, practical or vocational training in the donor country. Training performed in donor country through visiting tours and short-term resident training courses, or attendance at ad hoc non-academic courses and seminars is recorded under D02.	Falls under the definition of TC. Reporting on the tying status of this type of aid is not mandatory. Tied by nature because procurement (of services in this case) takes place in the donor country.
E02	<b>Imputed student costs</b>	Indirect ("imputed") costs of tuition in donor countries.	Has generally been considered as a form of TC, although some members disagree. Tied by nature and cannot be untied: represents share of subsidy of donor's own institutions that can be imputed to developing country students.

Type/Sub-type	Description	Clarification	Guidance on tying status reporting given in the Directives and additional notes for clarification
<b>F</b>	<b>Debt relief</b>		
<b>F01</b>	<b>Debt relief</b>	Groups all actions relating to debt (forgiveness, conversions, swaps, buy-backs, rescheduling, refinancing).	<p>“Debt reorganisation that, by enabling the recipient to forgo making service payments, makes the corresponding amount of foreign exchange freely available” has been reportable as untied. (para. 194, 3rd bullet)</p> <p>Debt swaps (see purpose code 60061 in Annex 12) do not make foreign exchange “freely available”, and could be tied, partially untied or untied.</p>
<b>G</b>	<b>Administrative costs not included elsewhere</b>		
<b>G01</b>	<b>Administrative costs not included elsewhere</b>	Administrative costs of development assistance programmes not already included under other ODA items as an integral part of the costs of delivering or implementing the aid provided. This category covers situation analyses and auditing activities. As regards the salaries component of administrative costs, it relates to in-house agency staff and contractors only; costs associated with donor experts/consultants are to be reported under category C or D01.	Members have agreed that the tying status is not reportable for administrative costs. (para. 193) Tied by nature (makes use of goods and services in the donor country) and cannot be untied.
<b>H</b>	<b>Other in-donor expenditures</b>	Groups a number of contributions that do not give rise to a cross-border flow.	
<b>H01</b>	<b>Development awareness</b>	Funding of activities designed to increase public support in the donor country for development co-operation efforts, and understanding of development needs and issues.	Tied by nature (makes use of goods and services in the donor country) and cannot be untied.
<b>H02</b>	<b>Refugees in donor countries</b>	Official sector expenditures for the sustenance of refugees in donor countries during the first twelve months of their stay.	Members have agreed that the tying status is not reportable for costs of refugees in donor countries. (para. 193) Tied by nature (makes use of goods and services in the donor country) and cannot be untied.

## Annex 12. Classification by sector of destination and purpose codes

### General

1. The sectors of destination of a contribution should be selected by answering the question “**which specific area of the recipient’s economic or social structure is the transfer intended to foster**”. Each purpose code attributed should comply with this definition. The sector classification does **not** refer to the type of goods or services provided by the donor. Sector specific education or research activities (e.g. agricultural education) or construction of infrastructure (e.g. agricultural storage) should be reported under the sector to which they are directed, not under education, construction, etc.

2. Some contributions are not susceptible to allocation by sector and are reported as non-sector allocable aid. Examples are aid for general development purposes, general budget support, actions relating to debt, humanitarian aid and internal transactions in the donor country.

### Purpose Codes

3. In the CRS++, data on the sectors of destination are recorded using 5-digit purpose codes. The first three digits of the code refer to the corresponding DAC5 sector or category. Each CRS++ code belongs to one and only one DAC5 category. Generally, the last two digits of the CRS++ purpose code are sequential and not hierarchical i.e., each code stands for itself and can be selected individually or grouped to create sub-sectors<sup>11</sup>. The sequential numbers have, however, been standardised for codes with similar functions as follows:

The **most general** CRS codes end in the sequential number **10**. It refers to policy, planning and programmes; administration, institution capacity building and advice; combinations of activities and unspecified activities falling outside other code headings.

The **main codes** have sequential numbers **20, 30, 40** and **50**.

The **detailed codes** have sequential numbers in the range **61 - 79**.

Sector-specific **education, training and research** codes have sequential numbers in the range **81 - 89**. Sector-specific **services** have codes with sequential numbers in the range **91 -99**.

4. Reporting agencies using internal purpose classifications are invited to work with the Secretariat to establish correspondence tables between their own systems and the DAC, so as to allow automated reporting.

5. When an activity is assigned several purpose codes, the corresponding percentages should be reported in field 15 *Sector/Purpose codes and corresponding shares* in one of the following formats:

- a string that can be easily parsed such as: “23110:40|32262:30|15114:20|15160:10”; or
- an XML string such as: “<sectors><sector code="23110" percentage="40"/><sector code="32262" percentage="30"/><sector code="15114" percentage="20" /><sector code="15160" percentage="10" /></sectors>”.

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11. The « Governance and civil society, general » sector is an exception where purpose codes are hierarchically structured: all 1511x codes belong to “Public sector policy and administrative management”, all 1515x purpose codes belong to “Democratic participation and civil society”.

When an activity is assigned only one purpose code, report that purpose code and 100%:<sup>12</sup>

- a string that can be easily parsed such as: “23110:100”; or
- an XML string such as: “<sectors><sector code="23110" percentage="100" /></sectors>”.

***Identifying the most suitable purpose codes - Examples***

6. As stated above, sector coding identifies the specific areas of the recipient’s economic or social development the transfer intends to foster. Some examples illustrating the choices follow:

- i) Construction of housing for experts working on an agricultural development project:
  - The appropriate code is “agricultural development” (31120) and **not** “housing policy and administrative management” (16030).
- ii) Construction of apartments in three cities:
  - The appropriate code is “housing policy and administrative management” (16030).
- iii) Privatisation of the National Energy Agency:
  - The appropriate code is “energy policy and administrative management” (23010) and **not** “privatisation” (25020).
- iv) State enterprise restructuring programme:
  - The appropriate code is “privatisation” (25020).
- v) Assistance to Ministry of Education to prepare an education sector programme:
  - The appropriate code is “education policy and administrative management” (11110) and **not** “public sector policy and administrative management” (15110).
- vi) Training of government officers in project preparation:
  - The appropriate code is “public sector policy and administrative management” (15110).
- vii) Rail equipment delivery:
  - The appropriate code is “rail transport” (21030).
- viii) Rail equipment production:
  - The appropriate code is “transport equipment industry” (32172).
- ix) Fertilizer delivery:

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12 . For members not using multiple purpose codes, reporting 100% after the purpose code in the string is not mandatory.

- The appropriate code is “agricultural inputs” (31150) and **not** “import support (commodities)” (53040).

Import of general goods and services:

- The appropriate code is “import support (commodities)” (53040).

7. Within each sector, care should be taken to allocate supplies, equipment and infrastructure to the most specific code available. For example:

i) Construction of a tuberculosis clinic:

- The appropriate code is “tuberculosis control” (12263) and **neither** “basic health infrastructure” (12230) **nor** “infectious disease control” (12250).

ii) District hospitals rehabilitation programme:

- The appropriate code is “basic health infrastructure” (12230).

iii) Primary school books delivery:

- The appropriate code is “primary education” (11220) and **not** “education facilities and training” (11120).

iv) Paper supply for printing school books:

- The appropriate code is “education facilities and training” (11120).

8. Sector specific education activities are to be included in the respective sectors, either in a specific education code or in a general code. For example:

i) Upgrading of an agricultural training centre:

- The appropriate code is “agricultural education” (31181).

ii) Environmental training course for mineral resource department:

- The appropriate code is “Mineral/mining policy and administrative management” (32210) and **neither** “environmental education/training” (41081) **nor** “advanced technical and managerial training” (11430).

***Examples of activities with more than one purpose code***

i) A project which aims to ensure access to improved and sustained water and sanitation services in rural communities could be assigned codes “basic drinking water supply” (14031) and “basic sanitation” (14032).

ii) A project which aims to improve the quality of primary and secondary education by providing training to teachers and management training to principals and regional government education officials could be assigned codes “education policy and administrative management” (11110), “teacher training” (11130), “primary education” (11220) and “secondary education” (11320).

***When the purpose code does not match precisely the activity being reported***

9. Within each sector or category, the first purpose code listed (sequential number “10”) is defined to include activities falling outside the other code headings. When using this code, give as much detail as possible in the written description.

10. To improve the alignment of aid information with partner country budget classifications, budget identifier voluntary purpose codes have been introduced in the CRS list of purpose codes (see most recent updates to the list at [www.oecd.org/dac/stats/methodology](http://www.oecd.org/dac/stats/methodology)) as well as voluntary economic classification (see CRS field *Capital expenditure*). In order to retain the comparability of data and the continuity of time series for the purposes of analysis and publication of the data, a hierarchical level has been implemented whereby data reported with the voluntary purpose codes are replaced by the higher level CRS parent code. Nevertheless, the voluntary purpose codes are disseminated in microdata, bulk files and IATI.

**List of CRS purpose codes**

Taking effect in 2018 reporting on 2017 flows

(Most recent updates to the list, including the budget identifier voluntary purpose codes, are available at [www.oecd.org/dac/stats/methodology](http://www.oecd.org/dac/stats/methodology))**100 – SOCIAL INFRASTRUCTURE AND SERVICES***(This main category relates essentially to efforts to develop the human resource potential of developing countries.)*

DAC 5 CODE	CRS CODE	DESCRIPTION	Clarifications / Additional notes on coverage
<b>110</b>		<b>EDUCATION</b>	
<b>111</b>		<b>Education, level unspecified</b>	<i>The codes in this category are to be used only when level of education is unspecified or unknown (e.g. training of primary school teachers should be coded under 11220).</i>
	<b>11110</b>	Education policy and administrative management	Education sector policy, planning and programmes; aid to education ministries, administration and management systems; institution capacity building and advice; school management and governance; curriculum and materials development; unspecified education activities.
	<b>11120</b>	Education facilities and training	Educational buildings, equipment, materials; subsidiary services to education (boarding facilities, staff housing); language training; colloquia, seminars, lectures, etc.
	<b>11130</b>	Teacher training	Teacher education (where the level of education is unspecified); in-service and pre-service training; materials development.
	<b>11182</b>	Educational research	Research and studies on education effectiveness, relevance and quality; systematic evaluation and monitoring.
<b>112</b>		<b>Basic education</b>	
	<b>11220</b>	Primary education	Formal and non-formal primary education for children; all elementary and first cycle systematic instruction; provision of learning materials.
	<b>11230</b>	Basic life skills for youth and adults	Formal and non-formal education for basic life skills for young people and adults (adult education); literacy and numeracy training.
	<b>11240</b>	Early childhood education	Formal and non-formal pre-school education.
<b>113</b>		<b>Secondary education</b>	
	<b>11320</b>	Secondary education	Second cycle systematic instruction at both junior and senior levels.
	<b>11330</b>	Vocational training	Elementary vocational training and secondary level technical education; on-the job training; apprenticeships; including informal vocational training.
<b>114</b>		<b>Post-secondary education</b>	
	<b>11420</b>	Higher education	Degree and diploma programmes at universities, colleges and polytechnics; scholarships.
	<b>11430</b>	Advanced technical and managerial training	Professional-level vocational training programmes and in-service training.

**Note:** Sector specific education activities are to be included in the respective sectors, either in a specific education code such as Agricultural education or in a general code such as Communications policy/administrative management.

DAC 5 CODE	CRS CODE	DESCRIPTION	Clarifications / Additional notes on coverage
<b>120</b>		<b>HEALTH</b>	
<b>121</b>		<b>Health, general</b>	
	<b>12110</b>	Health policy and administrative management	Health sector policy, planning and programmes; aid to health ministries, public health administration; institution capacity building and advice; medical insurance programmes; unspecified health activities.
	<b>12181</b>	Medical education/training	Medical education and training for tertiary level services.
	<b>12182</b>	Medical research	General medical research (excluding basic health research).
	<b>12191</b>	Medical services	Laboratories, specialised clinics and hospitals (including equipment and supplies); ambulances; dental services; mental health care; medical rehabilitation; control of non-infectious diseases; drug and substance abuse control [excluding narcotics traffic control (16063)].
<b>122</b>		<b>Basic health</b>	
	<b>12220</b>	Basic health care	Basic and primary health care programmes; paramedical and nursing care programmes; supply of drugs, medicines and vaccines related to basic health care.
	<b>12230</b>	Basic health infrastructure	District-level hospitals, clinics and dispensaries and related medical equipment; excluding specialised hospitals and clinics (12191).
	<b>12240</b>	Basic nutrition	Direct feeding programmes (maternal feeding, breastfeeding and weaning foods, child feeding, school feeding); determination of micro-nutrient deficiencies; provision of vitamin A, iodine, iron etc.; monitoring of nutritional status; nutrition and food hygiene education; household food security.
	<b>12250</b>	Infectious disease control	Immunisation; prevention and control of infectious and parasite diseases, except malaria (12262), tuberculosis (12263), HIV/AIDS and other STDs (13040). It includes diarrheal diseases, vector-borne diseases (e.g. river blindness and guinea worm), viral diseases, mycosis, helminthiasis, zoonosis, diseases by other bacteria and viruses, pediculosis, etc.
	<b>12261</b>	Health education	Information, education and training of the population for improving health knowledge and practices; public health and awareness campaigns; promotion of improved personal hygiene practices, including use of sanitation facilities and handwashing with soap.
	<b>12262</b>	Malaria control	Prevention and control of malaria.
	<b>12263</b>	Tuberculosis control	Immunisation, prevention and control of tuberculosis.
	<b>12281</b>	Health personnel development	Training of health staff for basic health care services.

DAC 5 CODE	CRS CODE	DESCRIPTION	Clarifications / Additional notes on coverage
<b>130</b>		<b>POPULATION POLICIES/ PROGRAMMES AND REPRODUCTIVE HEALTH</b>	
	<b>13010</b>	Population policy and administrative management	Population/development policies; census work, vital registration; migration data; demographic research/analysis; reproductive health research; unspecified population activities.
	<b>13020</b>	Reproductive health care	Promotion of reproductive health; prenatal and postnatal care including delivery; prevention and treatment of infertility; prevention and management of consequences of abortion; safe motherhood activities.
	<b>13030</b>	Family planning	Family planning services including counselling; information, education and communication (IEC) activities; delivery of contraceptives; capacity building and training.
	<b>13040</b>	STD control including HIV/AIDS	All activities related to sexually transmitted diseases and HIV/AIDS control e.g. information, education and communication; testing; prevention; treatment, care.
	<b>13081</b>	Personnel development for population and reproductive health	Education and training of health staff for population and reproductive health care services.

DAC 5 CODE	CRS CODE	DESCRIPTION	Clarifications / Additional notes on coverage
<b>140</b>		<b>WATER AND SANITATION</b>	
	<b>14010</b>	Water sector policy and administrative management	Water sector policy and governance, including legislation, regulation, planning and management as well as transboundary management of water; institutional capacity development; activities supporting the Integrated Water Resource Management approach (IWRM: see box below).
	<b>14015</b>	Water resources conservation (including data collection)	Collection and usage of quantitative and qualitative data on water resources; creation and sharing of water knowledge; conservation and rehabilitation of inland surface waters (rivers, lakes etc.), ground water and coastal waters; prevention of water contamination.
	<b>14020</b>	Water supply and sanitation - large systems	Programmes where components according to 14021 and 14022 cannot be identified. When components are known, they should individually be reported under their respective purpose codes: water supply (14021), sanitation (14022), and hygiene (12261).
	<b>14021</b>	Water supply - large systems	Potable water treatment plants; intake works; storage; water supply pumping stations; large scale transmission / conveyance and distribution systems.
	<b>14022</b>	Sanitation - large systems	Large scale sewerage including trunk sewers and sewage pumping stations; domestic and industrial waste water treatment plants.
	<b>14030</b>	Basic drinking water supply and basic sanitation	Programmes where components according to 14031 and 14032 cannot be identified. When components are known, they should individually be reported under their respective purpose codes: water supply (14031), sanitation (14032), and hygiene (12261).
	<b>14031</b>	Basic drinking water supply	Rural water supply schemes using handpumps, spring catchments, gravity-fed systems, rainwater collection and fog harvesting, storage tanks, small distribution systems typically with shared connections/points of use. Urban schemes using handpumps and local neighbourhood networks including those with shared connections.
	<b>14032</b>	Basic sanitation	Latrines, on-site disposal and alternative sanitation systems, including the promotion of household and community investments in the construction of these facilities. (Use code 12261 for activities promoting improved personal hygiene practices.)
	<b>14040</b>	River basins' development	Infrastructure-focused integrated river basin projects and related institutional activities; river flow control; dams and reservoirs [excluding dams primarily for irrigation (31140) and hydropower (23065) and activities related to river transport (21040)].
	<b>14050</b>	Waste management / disposal	Municipal and industrial solid waste management, including hazardous and toxic waste; collection, disposal and treatment; landfill areas; composting and reuse.

DAC 5 CODE	CRS CODE	DESCRIPTION	Clarifications / Additional notes on coverage
	14081	Education and training in water supply and sanitation	Education and training for sector professionals and service providers.

**Notes:**

1/ To assist in distinguishing between “basic” and “large systems” for “water supply” and “sanitation”, consider the number of people to be served and the per capita cost of provision of services.

- Large systems provide water and sanitation to a community through a network to which individual households are connected. Basic systems are generally shared between several households.
- Water supply and sanitation in urban areas usually necessitates a network installation. To classify such projects consider the per capita cost of services. The per capita cost of water supply and sanitation through large systems is several times higher than that of basic services.

2/ Integrated Water Resources Management (IWRM) is defined as “a process which promotes the coordinated development and management of water, land and related resources in order to maximise the resultant economic and social welfare in an equitable manner without compromising the sustainability of vital eco-systems”.

Recognising that sectoral approaches to water management tend to impose unsustainably high economic, social and ecological costs, IWRM emphasises decision making across sectors and scales.

DAC 5 CODE	CRS CODE	DESCRIPTION	Clarifications / Additional notes on coverage
150		<b>GOVERNMENT AND CIVIL SOCIETY</b>	<i>Includes assistance to strengthen the administrative apparatus and government.</i>
151		Government and civil society, general	<b>N.B.</b> Use code 51010 for general budget support.
	15110	Public sector policy and administrative management	Institution-building assistance to strengthen core public sector management systems and capacities. This includes macro-economic and other policy management, co-ordination, planning and reform; human resource management; organisational development; civil service reform; e-government; development planning, monitoring and evaluation; support to ministries involved in aid co-ordination; other ministries and government departments when sector cannot be specified. (Use specific sector codes for development of systems and capacities in sector ministries.)
	15111	Public finance management	Fiscal policy and planning; support to ministries of finance; strengthening financial and managerial accountability; public expenditure management; improving financial management systems; budget drafting; inter-governmental fiscal relations, public audit, public debt. (Use code 15114 for revenue-generating tax support and code 33120 for customs).
	15112	Decentralisation and support to subnational government	Decentralisation processes (including political, administrative and fiscal dimensions); intergovernmental relations and federalism; strengthening departments of regional and local government, regional and local authorities and their national associations. (Use specific sector codes for decentralisation of sector management and services.)
	15113	Anti-corruption organisations and institutions	Specialised organisations, institutions and frameworks for the prevention of and combat against corruption, bribery, money-laundering and other aspects of organised crime, with or without law enforcement powers, e.g. anti-corruption commissions and monitoring bodies, special investigation services, institutions and initiatives of integrity and ethics oversight, specialised NGOs, other civil society and citizens' organisations directly concerned with corruption.
	15114	Domestic revenue mobilisation	Support to domestic revenue mobilisation/tax policy, analysis and administration as well as non-tax public revenue, which includes work with ministries of finance, line ministries, revenue authorities or other local, regional or national public bodies. (Use code 16010 for social security and other social protection.)
	15130	Legal and judicial development	Support to institutions, systems and procedures of the justice sector, both formal and informal; support to ministries of justice, the interior and home affairs; judges and courts; legal drafting services; bar and lawyers associations; professional legal education; maintenance of law and order and public safety; border management; law enforcement agencies, police, prisons and their supervision; ombudsmen; alternative dispute resolution, arbitration and mediation; legal aid and counsel; traditional, indigenous and paralegal practices that fall outside the formal legal system.  Measures that support the improvement of legal frameworks, constitutions, laws and regulations; legislative and constitutional drafting and review; legal reform; integration of formal and informal systems of law.  Public legal education; dissemination of information on entitlements and remedies for injustice; awareness campaigns.  (Use codes 152xx for activities that are primarily aimed at supporting security system reform or undertaken in

DAC 5 CODE	CRS CODE	DESCRIPTION	Clarifications / Additional notes on coverage
			connection with post-conflict and peace building activities.)
	<b>15150</b>	Democratic participation and civil society	Support to the exercise of democracy and diverse forms of participation of citizens beyond elections (15151); direct democracy instruments such as referenda and citizens' initiatives; support to organisations to represent and advocate for their members, to monitor, engage and hold governments to account, and to help citizens learn to act in the public sphere; curricula and teaching for civic education at various levels. (This purpose code is restricted to activities targeting governance issues. When assistance to civil society is for non-governance purposes use other appropriate purpose codes.)
	<b>15151</b>	Elections	Electoral management bodies and processes, election observation, voters' education. (Use code 15230 when in the context of an international peacekeeping operation).
	<b>15152</b>	Legislatures and political parties	Assistance to strengthen key functions of legislatures/parliaments including subnational assemblies and councils (representation; oversight; legislation), such as improving the capacity of legislative bodies, improving legislatures' committees and administrative procedures; research and information management systems; providing training programmes for legislators and support personnel. Assistance to political parties and strengthening of party systems.
	<b>15153</b>	Media and free flow of information	Activities that support free and uncensored flow of information on public issues; activities that increase the editorial and technical skills and the integrity of the print and broadcast media, e.g. training of journalists. (Use codes 22010-22040 for provision of equipment and capital assistance to media.)
	<b>15160</b>	Human rights	Measures to support specialised official human rights institutions and mechanisms at universal, regional, national and local levels in their statutory roles to promote and protect civil and political, economic, social and cultural rights as defined in international conventions and covenants; translation of international human rights commitments into national legislation; reporting and follow-up; human rights dialogue.  Human rights defenders and human rights NGOs; human rights advocacy, activism, mobilisation; awareness raising and public human rights education.  Human rights programming targeting specific groups, e.g. children, persons with disabilities, migrants, ethnic, religious, linguistic and sexual minorities, indigenous people and those suffering from caste discrimination, victims of trafficking, victims of torture.  (Use code 15230 when in the context of a peacekeeping operation.)
	<b>15170</b>	Women's equality organisations and institutions	Support for institutions and organisations (governmental and non-governmental) working for gender equality and women's empowerment.

DAC 5 CODE	CRS CODE	DESCRIPTION	Clarifications / Additional notes on coverage
	15180	Ending violence against women and girls	<p>Support to programmes designed to prevent and eliminate all forms of violence against women and girls/gender-based violence. This encompasses a broad range of forms of physical, sexual and psychological violence including but not limited to: intimate partner violence (domestic violence); sexual violence; female genital mutilation/cutting (FGM/C); child, early and forced marriage; acid throwing; honour killings; and trafficking of women and girls.</p> <p>Prevention activities may include efforts to empower women and girls; change attitudes, norms and behaviour; adopt and enact legal reforms; and strengthen implementation of laws and policies on ending violence against women and girls, including through strengthening institutional capacity.</p> <p>Interventions to respond to violence against women and girls/gender-based violence may include expanding access to services including legal assistance, psychosocial counselling and health care; training personnel to respond more effectively to the needs of survivors; and ensuring investigation, prosecution and punishment of perpetrators of violence.</p>

DAC 5 CODE	CRS CODE	DESCRIPTION	Clarifications / Additional notes on coverage
152		<b>Conflict prevention and resolution, peace and security</b>	<i><b>N.B.</b> Further notes on ODA eligibility (and exclusions) of conflict, peace and security related activities are given in paragraphs 95-119 of the Directives.</i>
	15210	Security system management and reform	<p>Technical co-operation provided to parliament, government ministries, law enforcement agencies and the judiciary to assist review and reform of the security system to improve democratic governance and civilian oversight;</p> <p>technical co-operation provided to government to improve transparency, accountability, civilian oversight and democratic control of budgeting, financial management and auditing of security expenditure, including military budgets, as part of a public expenditure management programme;</p> <p>assistance to civil society to enhance its competence and capacity to scrutinise the security system so that it is managed in accordance with democratic norms and principles of accountability, transparency and democratic governance. [Other than in the context of an international peacekeeping operation (15230).]</p>

DAC 5 CODE	CRS CODE	DESCRIPTION	Clarifications / Additional notes on coverage
	<b>15220</b>	Civilian peace-building, conflict prevention and resolution	<p>Support for civilian activities related to peace building, conflict prevention and resolution, including capacity building, monitoring, dialogue and information exchange.</p> <p>Bilateral participation in international civilian peace missions such as those conducted by the UN Department of Political Affairs (UNDPA) or the European Union (European Common Security and Defence Policy), and contributions to civilian peace funds or commissions (e.g. Peacebuilding Commission, Peacebuilding thematic window of the MDG achievement fund etc.). The contributions can be financial or in kind, taking the form of provision of equipment or civilian or military personnel (e.g. for training civilians).</p> <p>(Use code 15230 for bilateral participation in international peacekeeping operations).</p>
	<b>15230</b>	Participation in international peacekeeping operations	<p>Bilateral participation in peacekeeping operations mandated or authorised by the United Nations through Security Council resolutions, and conducted by international organisations.</p> <p>Direct contributions to the UN Department for Peacekeeping Operations (UNDPKO) budget are excluded from bilateral ODA (they are reportable in part as multilateral ODA, see Annex 9).</p> <p>Typical ODA-eligible activities carried out in a peacekeeping context include: human rights and election monitoring; rehabilitation of basic national infrastructure; monitoring or retraining of civil administrators, penal/corrections personnel and police forces; security sector reform and other rule of law-related activities; training in customs and border control procedures; advice or training in fiscal or macroeconomic stabilisation policy; reintegration of demobilised soldiers; repatriation and demobilisation of armed factions, and disposal of their weapons; explosive mine removal; humanitarian-type activities.</p> <p>ODA-eligible bilateral participation in peacekeeping operations can take the form of financing or provision of equipment or military or civilian personnel (e.g. police officers). The reportable cost is calculated as the excess over what the personnel and equipment would have cost to maintain had they not been assigned to take part in a peace operation.</p> <p>Costs for military contingents participating in UNDPKO peacekeeping operations are, for the time being, not reportable as ODA.</p> <p>NB: When using this code, indicate the name of the operation in the short description of the activity reported.</p>

DAC 5 CODE	CRS CODE	DESCRIPTION	Clarifications / Additional notes on coverage
	<b>15240</b>	Reintegration and SALW control	Reintegration of demobilised military personnel into the economy; conversion of production facilities from military to civilian outputs; repatriation and demobilisation of armed factions, and disposal of their weapons; technical co-operation to control, prevent and/or reduce the proliferation of small arms and light weapons (SALW) – see para. 106 of the Directives for definition of SALW activities covered. [Other than in the context of an international peacekeeping operation (15230) or child soldiers (15261)].
	<b>15250</b>	Removal of land mines and explosive remnants of war	All activities related to land mines and explosive remnants of war which have benefits to developing countries as their main objective, including removal of land mines and explosive remnants of war, and stockpile destruction for developmental purposes [other than in the context of an international peacekeeping operation (15230)]; risk education and awareness raising; rehabilitation, reintegration and assistance to victims, and research and development on demining and clearance. Only activities for civilian purposes are ODA-eligible.
	<b>15261</b>	Child soldiers (Prevention and demobilisation)	Technical co-operation provided to government – and assistance to civil society organisations – to support and apply legislation designed to prevent the recruitment of child soldiers, and to demobilise, disarm, release, reintegrate, repatriate and resettle (DDR) child soldiers.

DAC 5 CODE	CRS CODE	DESCRIPTION	Clarifications / Additional notes on coverage
<b>160</b>		<b>OTHER SOCIAL INFRASTRUCTURE AND SERVICES</b>	
	<b>16010</b>	Social/ welfare services	Social legislation and administration; institution capacity building and advice; social security and other social schemes; special programmes for the elderly, orphans, the disabled, street children; social dimensions of structural adjustment; unspecified social infrastructure and services, including consumer protection.
	<b>16020</b>	Employment policy and administrative management	Employment policy and planning; labour law; labour unions; institution capacity building and advice; support programmes for unemployed; employment creation and income generation programmes; occupational safety and health; combating child labour.
	<b>16030</b>	Housing policy and administrative management	Housing sector policy, planning and programmes; excluding low-cost housing and slum clearance (16040).
	<b>16040</b>	Low-cost housing	Including slum clearance.
	<b>16050</b>	Multisector aid for basic social services	Basic social services are defined to include basic education, basic health, basic nutrition, population/reproductive health and basic drinking water supply and basic sanitation.
	<b>16061</b>	Culture and recreation	Including libraries and museums.
	<b>16062</b>	Statistical capacity building	Both in national statistical offices and any other government ministries.
	<b>16063</b>	Narcotics control	In-country and customs controls including training of the police; educational programmes and awareness campaigns to restrict narcotics traffic and in-country distribution <sup>13</sup> .
	<b>16064</b>	Social mitigation of HIV/AIDS	Special programmes to address the consequences of HIV/AIDS, e.g. social, legal and economic assistance to people living with HIV/AIDS including food security and employment; support to vulnerable groups and children orphaned by HIV/AIDS; human rights of HIV/AIDS affected people.

13. ODA recording of narcotics control expenditures is limited to activities that focus on economic development and welfare including alternative development programmes and crop substitution (see 31165 and 43050). Activities by the donor country to interdict drug supplies, destroy crops or train or finance military personnel in anti-narcotics activities are not reportable.

**200 - ECONOMIC INFRASTRUCTURE AND SERVICES***(This major heading groups assistance for networks, utilities and services that facilitate economic activity.)*

DAC 5 CODE	CRS CODE	DESCRIPTION	Clarifications / Additional notes on coverage
<b>210</b>		<b>TRANSPORT AND STORAGE</b>	<i>Note: Manufacturing of transport equipment should be included under code 32172.</i>
	<b>21010</b>	Transport policy and administrative management	Transport sector policy, planning and programmes; aid to transport ministries; institution capacity building and advice; unspecified transport; activities that combine road, rail, water and/or air transport. Whenever possible, report transport of goods under the sector of the good being transported.
	<b>21020</b>	Road transport	Road infrastructure, road vehicles; passenger road transport, motor passenger cars.
	<b>21030</b>	Rail transport	Rail infrastructure, rail equipment, locomotives, other rolling stock; including light rail (tram) and underground systems.
	<b>21040</b>	Water transport	Harbours and docks, harbour guidance systems, ships and boats; river and other inland water transport, inland barges and vessels.
	<b>21050</b>	Air transport	Airports, airport guidance systems, aeroplanes, aeroplane maintenance equipment.
	<b>21061</b>	Storage	Whether or not related to transportation. Whenever possible, report storage projects under the sector of the resource being stored.
	<b>21081</b>	Education and training in transport and storage	

DAC 5 CODE	CRS CODE	DESCRIPTION	Clarifications / Additional notes on coverage
<b>220</b>		<b>COMMUNICATIONS</b>	
	<b>22010</b>	Communications policy and administrative management	Communications sector policy, planning and programmes; institution capacity building and advice; including postal services development; unspecified communications activities.
	<b>22020</b>	Telecommunications	Telephone networks, telecommunication satellites, earth stations.
	<b>22030</b>	Radio/television/print media	Radio and TV links, equipment; newspapers; printing and publishing.
	<b>22040</b>	Information and communication technology (ICT)	Computer hardware and software; internet access; IT training. When sector cannot be specified.

DAC 5 CODE	CRS CODE	DESCRIPTION	Clarifications / Additional notes on coverage
<b>230</b>		<b>ENERGY GENERATION, DISTRIBUTION AND EFFICIENCY</b>	Categories 231 through 235 include both electric power plants and combined heat and power (CHP) plants. Heat-only plants, whatever the type of fuel, are reportable under category 236. Activities relating to fuelwood/charcoal production, energy manufacturing and natural resources extraction (including oil and gas pipelines) are reportable under categories 312, 321 et 322 respectively.
<b>231</b>		<b>Energy generation, distribution and efficiency – general</b>	
	<b>23110</b>	Energy policy and administrative management	Energy sector policy, planning; aid to energy ministries; institution capacity building and advice; unspecified energy activities.
	<b>23181</b>	Energy education/training	All levels of training not included elsewhere.
	<b>23182</b>	Energy research	Including general inventories, surveys.
	<b>23183</b>	Energy conservation and demand-side efficiency	All projects in support of energy demand reduction, e.g. building and industry upgrades, smart grids, metering and tariffs. Also includes efficient cook-stoves and biogas projects.
<b>232</b>		<b>Energy generation, renewable sources</b>	
	<b>23210</b>	Energy generation, renewable sources – multiple technologies	Renewable energy generation programmes that cannot be attributed to one single technology (codes 23220 through 23280 below). Fuelwood/charcoal production should be included under forestry 31261.
	<b>23220</b>	Hydro-electric power plants	Including energy generating river barges.
	<b>23230</b>	Solar energy	Including photo-voltaic cells, solar thermal applications and solar heating.
	<b>23240</b>	Wind energy	Wind energy for water lifting and electric power generation.
	<b>23250</b>	Marine energy	Including ocean thermal energy conversion, tidal and wave power.
	<b>23260</b>	Geothermal energy	Use of geothermal energy for generating electric power or directly as heat for agriculture, etc.
	<b>23270</b>	Biofuel-fired power plants	Use of solids and liquids produced from biomass for direct power generation. Also includes biogases from anaerobic fermentation (e.g. landfill gas, sewage sludge gas, fermentation of energy crops and manure) and thermal processes (also known as syngas); waste-fired power plants making use of biodegradable municipal waste (household waste and waste from companies and public services that resembles household waste, collected at installations specifically designed for their disposal with recovery of combustible liquids, gases or heat). See code 23360 for non-renewable waste-fired power plants.
<b>233</b>		<b>Energy generation, non-renewable sources</b>	
	<b>23310</b>	Energy generation, non-renewable sources – unspecified	Thermal power plants including when energy source cannot be determined; combined gas-coal power plants.
	<b>23320</b>	Coal-fired electric power plants	Thermal electric power plants that use coal as the energy source.
	<b>23330</b>	Oil-fired electric power plants	Thermal electric power plants that use fuel oil or diesel

DAC 5 CODE	CRS CODE	DESCRIPTION	Clarifications / Additional notes on coverage
			fuel as the energy source.
	<b>23340</b>	Natural gas-fired electric power plants	Electric power plants that are fuelled by natural gas.
	<b>23350</b>	Fossil fuel electric power plants with carbon capture and storage (CCS)	Fossil fuel electric power plants employing technologies to capture carbon dioxide emissions. CCS not related to power plants should be included under 41020. CCS activities are not reportable as ODA.
	<b>23360</b>	Non-renewable waste-fired electric power plants	Electric power plants that use non-biodegradable industrial and municipal waste as the energy source.
<b>234</b>		<b>Hybrid energy electric power plants</b>	
	<b>23410</b>	Hybrid energy electric power plants	Electric power plants that make use of both non-renewable and renewable energy sources.
<b>235</b>		<b>Nuclear energy electric power plants</b>	
	<b>23510</b>	Nuclear energy electric power plants	Including nuclear safety.
<b>236</b>		<b>Heating, cooling and energy distribution</b>	
	<b>23610</b>	Heat plants	Power plants which are designed to produce heat only.
	<b>23620</b>	District heating and cooling	Distribution of heat generated in a centralised location, or delivery of chilled water, for residential and commercial heating or cooling purposes.
	<b>23630</b>	Electric power transmission and distribution	Grid distribution from power source to end user; transmission lines. Also includes storage of energy to generate power (e.g. pumped hydro, batteries) and the extension of grid access, often to rural areas.
	<b>23640</b>	Gas distribution	Delivery for use by ultimate consumer.

**Note:** Extraction of raw materials for energy generation should be included in the mining sector. Energy manufacturing (e.g. gas liquefaction; petroleum refineries) should be included in the industry sector. CCS not related to power generation should be coded as biosphere protection. According to DAC Directives, assistance towards the peaceful use of nuclear energy is reportable as ODA. This includes the construction and decommissioning of nuclear power reactors for civilian power supply, the development or supply of medical isotopes, and food irradiation and other industrial and commercial applications. Nuclear weapons research and other military applications of nuclear technology are excluded. However, it should be noted that in parallel Participants to the OECD Arrangement on Officially Supported Export Credits have banned as of 2009 any "aid support" to finance the construction of new nuclear power plants as well as the modernisation of existing nuclear power plants. This is stipulated in the Nuclear Sector Understanding (see the Arrangement: Annex II/Chapter II/paragraph 7).

DAC 5 CODE	CRS CODE	DESCRIPTION	Clarifications / Additional notes on coverage
<b>240</b>		<b>BANKING AND FINANCIAL SERVICES</b>	
	<b>24010</b>	Financial policy and administrative management	Finance sector policy, planning and programmes; institution capacity building and advice; financial markets and systems.
	<b>24020</b>	Monetary institutions	Central banks.
	<b>24030</b>	Formal sector financial intermediaries	All formal sector financial intermediaries; credit lines; insurance, leasing, venture capital, etc. (except when focused on only one sector).
	<b>24040</b>	Informal/semi-formal financial intermediaries	Micro credit, savings and credit co-operatives etc.
	<b>24050</b>	Remittance facilitation, promotion and optimisation	Includes programmes aiming at reducing the costs of transferring remittances, incl. sending, transmission and receiving costs, and programmes encouraging remittances and/or increasing their developmental impact. Support to statistical capacity building aiming at improving data on remittances is recorded under code 16062. Research on the development potential of remittances is recorded under code 43082.
	<b>24081</b>	Education/training in banking and financial services	

DAC 5 CODE	CRS CODE	DESCRIPTION	Clarifications / Additional notes on coverage
<b>250</b>		<b>BUSINESS AND OTHER SERVICES</b>	
	<b>25010</b>	Business support services and institutions	Support to trade and business associations, chambers of commerce; legal and regulatory reform aimed at improving business and investment climate; private sector institution capacity building and advice; trade information; public-private sector networking including trade fairs; e-commerce. Where sector cannot be specified: general support to private sector enterprises (in particular, use code 32130 for enterprises in the industrial sector).
	<b>25020</b>	Privatisation	When sector cannot be specified. Including general state enterprise restructuring or demonopolisation programmes; planning, programming, advice.

**300 - PRODUCTION SECTORS***(This main heading groups contributions to all directly productive sectors.)*

DAC 5 CODE	CRS CODE	DESCRIPTION	Clarifications / Additional notes on coverage
<b>311</b>		<b>AGRICULTURE</b>	
	<b>31110</b>	Agricultural policy and administrative management	Agricultural sector policy, planning and programmes; aid to agricultural ministries; institution capacity building and advice; unspecified agriculture.
	<b>31120</b>	Agricultural development	Integrated projects; farm development.
	<b>31130</b>	Agricultural land resources	Including soil degradation control; soil improvement; drainage of water logged areas; soil desalination; agricultural land surveys; land reclamation; erosion control, desertification control.
	<b>31140</b>	Agricultural water resources	Irrigation, reservoirs, hydraulic structures, ground water exploitation for agricultural use.
	<b>31150</b>	Agricultural inputs	Supply of seeds, fertilizers, agricultural machinery/equipment.
	<b>31161</b>	Food crop production	Including grains (wheat, rice, barley, maize, rye, oats, millet, sorghum); horticulture; vegetables; fruit and berries; other annual and perennial crops. [Use code 32161 for agro-industries.]
	<b>31162</b>	Industrial crops/export crops	Including sugar; coffee, cocoa, tea; oil seeds, nuts, kernels; fibre crops; tobacco; rubber. [Use code 32161 for agro-industries.]
	<b>31163</b>	Livestock	Animal husbandry; animal feed aid.
	<b>31164</b>	Agrarian reform	Including agricultural sector adjustment.
	<b>31165</b>	Agricultural alternative development	Projects to reduce illicit drug cultivation through other agricultural marketing and production opportunities (see code 43050 for non-agricultural alternative development).
	<b>31166</b>	Agricultural extension	Non-formal training in agriculture.
	<b>31181</b>	Agricultural education/training	
	<b>31182</b>	Agricultural research	Plant breeding, physiology, genetic resources, ecology, taxonomy, disease control, agricultural bio-technology; including livestock research (animal health, breeding and genetics, nutrition, physiology).
	<b>31191</b>	Agricultural services	Marketing policies & organisation; storage and transportation, creation of strategic reserves.
	<b>31192</b>	Plant and post-harvest protection and pest control	Including integrated plant protection, biological plant protection activities, supply and management of agrochemicals, supply of pesticides, plant protection policy and legislation.
	<b>31193</b>	Agricultural financial services	Financial intermediaries for the agricultural sector including credit schemes; crop insurance.
	<b>31194</b>	Agricultural co-operatives	Including farmers' organisations.
	<b>31195</b>	Livestock/veterinary services	Animal health and management, genetic resources, feed resources.

DAC 5 CODE	CRS CODE	DESCRIPTION	Clarifications / Additional notes on coverage
<b>312</b>		<b>FORESTRY</b>	
	<b>31210</b>	Forestry policy and administrative management	Forestry sector policy, planning and programmes; institution capacity building and advice; forest surveys; unspecified forestry and agro-forestry activities.
	<b>31220</b>	Forestry development	Afforestation for industrial and rural consumption; exploitation and utilisation; erosion control, desertification control; integrated forestry projects.
	<b>31261</b>	Fuelwood/charcoal	Forestry development whose primary purpose is production of fuelwood and charcoal.
	<b>31281</b>	Forestry education/training	
	<b>31282</b>	Forestry research	Including artificial regeneration, genetic improvement, production methods, fertilizer, harvesting.
	<b>31291</b>	Forestry services	

DAC 5 CODE	CRS CODE	DESCRIPTION	Clarifications / Additional notes on coverage
<b>313</b>		<b>FISHING</b>	
	<b>31310</b>	Fishing policy and administrative management	Fishing sector policy, planning and programmes; institution capacity building and advice; ocean and coastal fishing; marine and freshwater fish surveys and prospecting; fishing boats/equipment; unspecified fishing activities.
	<b>31320</b>	Fishery development	Exploitation and utilisation of fisheries; fish stock protection; aquaculture; integrated fishery projects.
	<b>31381</b>	Fishery education/training	
	<b>31382</b>	Fishery research	Pilot fish culture; marine/freshwater biological research.
	<b>31391</b>	Fishery services	Fishing harbours; fish markets; fishery transport and cold storage.

DAC 5 CODE	CRS CODE	DESCRIPTION	Clarifications / Additional notes on coverage
<b>321</b>		<b>INDUSTRY</b>	
	<b>32110</b>	Industrial policy and administrative management	Industrial sector policy, planning and programmes; institution capacity building and advice; unspecified industrial activities; manufacturing of goods not specified below.
	<b>32120</b>	Industrial development	
	<b>32130</b>	Small and medium-sized enterprises (SME) development	Direct support to the development of small and medium-sized enterprises in the industrial sector, including accounting, auditing and advisory services.
	<b>32140</b>	Cottage industries and handicraft	
	<b>32161</b>	Agro-industries	Staple food processing, dairy products, slaughter houses and equipment, meat and fish processing and preserving, oils/fats, sugar refineries, beverages/tobacco, animal feeds production.
	<b>32162</b>	Forest industries	Wood production, pulp/paper production.
	<b>32163</b>	Textiles, leather and substitutes	Including knitting factories.
	<b>32164</b>	Chemicals	Industrial and non-industrial production facilities; includes pesticides production.
	<b>32165</b>	Fertilizer plants	
	<b>32166</b>	Cement/lime/plaster	
	<b>32167</b>	Energy manufacturing	Including gas liquefaction; petroleum refineries.
	<b>32168</b>	Pharmaceutical production	Medical equipment/supplies; drugs, medicines, vaccines; hygienic products.
	<b>32169</b>	Basic metal industries	Iron and steel, structural metal production.
	<b>32170</b>	Non-ferrous metal industries	
	<b>32171</b>	Engineering	Manufacturing of electrical and non-electrical machinery, engines/turbines.
	<b>32172</b>	Transport equipment industry	Shipbuilding, fishing boats building; railroad equipment; motor vehicles and motor passenger cars; aircraft; navigation/guidance systems.
	<b>32182</b>	Technological research and development	Including industrial standards; quality management; metrology; testing; accreditation; certification.

**Note:** Only includes aid to production or manufacturing.  
Provision of finished products should be included under relevant sector.

DAC 5 CODE	CRS CODE	DESCRIPTION	Clarifications / Additional notes on coverage
<b>322</b>		<b>MINERAL RESOURCES AND MINING</b>	
	<b>32210</b>	Mineral/mining policy and administrative management	Mineral and mining sector policy, planning and programmes; mining legislation, mining cadastre, mineral resources inventory, information systems, institution capacity building and advice; unspecified mineral resources exploitation.
	<b>32220</b>	Mineral prospection and exploration	Geology, geophysics, geochemistry; excluding hydrogeology (14010) and environmental geology (41010), mineral extraction and processing, infrastructure, technology, economics, safety and environment management.
	<b>32261</b>	Coal	Including lignite and peat.
	<b>32262</b>	Oil and gas	Petroleum, natural gas, condensates, liquefied petroleum gas (LPG), liquefied natural gas (LNG); including drilling and production, and oil and gas pipelines.
	<b>32263</b>	Ferrous metals	Iron and ferro-alloy metals.
	<b>32264</b>	Nonferrous metals	Aluminium, copper, lead, nickel, tin, zinc.
	<b>32265</b>	Precious metals/materials	Gold, silver, platinum, diamonds, gemstones.
	<b>32266</b>	Industrial minerals	Baryte, limestone, feldspar, kaolin, sand, gypsym, gravel, ornamental stones.
	<b>32267</b>	Fertilizer minerals	Phosphates, potash.
	<b>32268</b>	Offshore minerals	Polymetallic nodules, phosphorites, marine placer deposits.

DAC 5 CODE	CRS CODE	DESCRIPTION	Clarifications / Additional notes on coverage
<b>323</b>		<b>CONSTRUCTION</b>	
	<b>32310</b>	Construction policy and administrative management	Construction sector policy and planning; excluding construction activities within specific sectors (e.g., hospital or school construction).

DAC 5 CODE	CRS CODE	DESCRIPTION	Clarifications / Additional notes on coverage
<b>331</b>		<b>TRADE POLICY AND REGULATIONS AND TRADE-RELATED ADJUSTMENT</b>	
	<b>33110</b>	Trade policy and administrative management	Trade policy and planning; support to ministries and departments responsible for trade policy; trade-related legislation and regulatory reforms; policy analysis and implementation of multilateral trade agreements e.g. technical barriers to trade and sanitary and phytosanitary measures (TBT/SPS) except at regional level (see 33130); mainstreaming trade in national development strategies (e.g. poverty reduction strategy papers); wholesale/retail trade; unspecified trade and trade promotion activities.
	<b>33120</b>	Trade facilitation	Simplification and harmonisation of international import and export procedures (e.g. customs valuation, licensing procedures, transport formalities, payments, insurance); support to customs departments; tariff reforms.
	<b>33130</b>	Regional trade agreements (RTAs)	Support to regional trade arrangements [e.g. Southern African Development Community (SADC), Association of Southeast Asian Nations (ASEAN), Free Trade Area of the Americas (FTAA), African Caribbean Pacific/European Union (ACP/EU)], including work on technical barriers to trade and sanitary and phytosanitary measures (TBT/SPS) at regional level; elaboration of rules of origin and introduction of special and differential treatment in RTAs.
	<b>33140</b>	Multilateral trade negotiations	Support developing countries' effective participation in multilateral trade negotiations, including training of negotiators, assessing impacts of negotiations; accession to the World Trade Organisation (WTO) and other multilateral trade-related organisations.
	<b>33150</b>	Trade-related adjustment	Contributions to the government budget to assist the implementation of recipients' own trade reforms and adjustments to trade policy measures by other countries; assistance to manage shortfalls in the balance of payments due to changes in the world trading environment.
	<b>33181</b>	Trade education/training	Human resources development in trade not included under any of the above codes. Includes university programmes in trade.

DAC 5 CODE	CRS CODE	DESCRIPTION	Clarifications / Additional notes on coverage
<b>332</b>		<b>TOURISM</b>	
	<b>33210</b>	Tourism policy and administrative management	

**400 – MULTISECTOR/CROSS-CUTTING***(This main heading includes support for projects which straddle several sectors.)*

DAC 5 CODE	CRS CODE	DESCRIPTION	Clarifications / Additional notes on coverage
<b>410</b>		<b>General environmental protection</b>	<i>Covers activities concerned with conservation, protection or amelioration of the physical environment without sector allocation.</i>
	<b>41010</b>	Environmental policy and administrative management	Environmental policy, laws, regulations and economic instruments; administrative institutions and practices; environmental and land use planning and decision-making procedures; seminars, meetings; miscellaneous conservation and protection measures not specified below.
	<b>41020</b>	Biosphere protection	Air pollution control, ozone layer preservation; marine pollution control.
	<b>41030</b>	Bio-diversity	Including natural reserves and actions in the surrounding areas; other measures to protect endangered or vulnerable species and their habitats (e.g. wetlands preservation).
	<b>41040</b>	Site preservation	Applies to unique cultural landscape; including sites/objects of historical, archeological, aesthetic, scientific or educational value.
	<b>41050</b>	Flood prevention/control	Floods from rivers or the sea; including sea water intrusion control and sea level rise related activities.
	<b>41081</b>	Environmental education/ training	
	<b>41082</b>	Environmental research	Including establishment of databases, inventories/accounts of physical and natural resources; environmental profiles and impact studies if not sector specific.
<b>430</b>		<b>Other multisector</b>	
	<b>43010</b>	Multisector aid	
	<b>43030</b>	Urban development and management	Integrated urban development projects; local development and urban management; urban infrastructure and services; municipal finances; urban environmental management; urban development and planning; urban renewal and urban housing; land information systems.
	<b>43040</b>	Rural development	Integrated rural development projects; e.g. regional development planning; promotion of decentralised and multi-sectoral competence for planning, co-ordination and management; implementation of regional development and measures (including natural reserve management); land management; land use planning; land settlement and resettlement activities [excluding resettlement of refugees and internally displaced persons (72010)]; functional integration of rural and urban areas; geographical information systems.
	<b>43050</b>	Non-agricultural alternative development	Projects to reduce illicit drug cultivation through, for example, non-agricultural income opportunities, social and physical infrastructure (see code 31165 for agricultural alternative development).
	<b>43081</b>	Multisector education/training	Including scholarships.
	<b>43082</b>	Research/scientific institutions	When sector cannot be identified.

**Note:** Sector specific environmental protection activities should be included in the respective sectors, and the environment marker checked.

Multi-sector/cross-cutting includes only environment activities not allocable by sector.

**500 – COMMODITY AID AND GENERAL PROGRAMME ASSISTANCE***(Sector specific programme assistance is to be included in the respective sectors.)*

DAC 5 CODE	CRS CODE	DESCRIPTION	Clarifications / Additional notes on coverage
<b>510</b>		<b>General budget support</b>	<i>Budget support in the form of sector-wide approaches (SWAps) should be included in the respective sectors.</i>
	<b>51010</b>	General budget support-related aid	Unearmarked contributions to the government budget; support for the implementation of macroeconomic reforms (structural adjustment programmes, poverty reduction strategies); general programme assistance (when not allocable by sector).
<b>520</b>		<b>Developmental food aid/Food security assistance</b>	
	<b>52010</b>	Food aid/Food security programmes	Supply of edible human food under national or international programmes including transport costs; cash payments made for food supplies; project food aid and food aid for market sales when benefiting sector not specified; excluding emergency food aid.  <i>Report as multilateral: i) food aid by the EU financed out of its budget and allocated pro rata to EU member countries; and ii) core contributions to the World Food Programme.</i>
<b>530</b>		<b>Other commodity assistance</b>	<i>Non-food commodity assistance (when benefiting sector not specified).</i>
	<b>53030</b>	Import support (capital goods)	Capital goods and services; lines of credit.
	<b>53040</b>	Import support (commodities)	Commodities, general goods and services, oil imports.

**600 – ACTION RELATING TO DEBT**

DAC 5 CODE	CRS CODE	DESCRIPTION	Clarifications / Additional notes on coverage
	<b>60010</b>	Action relating to debt	Actions falling outside the code headings below.
	<b>60020</b>	Debt forgiveness	
	<b>60030</b>	Relief of multilateral debt	Grants or credits to cover debt owed to multilateral financial institutions; including contributions to Heavily Indebted Poor Countries (HIPC) Trust Fund.
	<b>60040</b>	Rescheduling and refinancing	
	<b>60061</b>	Debt for development swap	Allocation of debt claims to use for development (e.g., debt for education, debt for environment).
	<b>60062</b>	Other debt swap	Where the debt swap benefits an external agent i.e. is not specifically for development purposes.
	<b>60063</b>	Debt buy-back	Purchase of debt for the purpose of cancellation.

**700 – HUMANITARIAN AID**

*(Within the overall definition of ODA, humanitarian aid is assistance designed to save lives, alleviate suffering and maintain and protect human dignity during and in the aftermath of emergencies. To be classified as humanitarian, aid should be consistent with the humanitarian principles of humanity, impartiality, neutrality and independence.)*

DAC 5 CODE	CRS CODE	DESCRIPTION	Clarifications / Additional notes on coverage
<b>720</b>		<b>Emergency Response</b>	<i>An emergency is a situation which results from man-made crises and/or natural disasters.</i>
	<b>72010</b>	Material relief assistance and services	Shelter, water, sanitation and health services, supply of medicines and other non-food relief items for the benefit of affected people and to facilitate the return to normal lives and livelihoods; assistance to refugees and internally displaced people in developing countries other than for food (72040) or protection (72050).
	<b>72040</b>	Emergency food aid	Food aid normally for general free distribution or special supplementary feeding programmes; short-term relief to targeted population groups affected by emergency situations. Excludes non-emergency food security assistance programmes/food aid (52010).
	<b>72050</b>	Relief co-ordination; protection and support services	Measures to co-ordinate delivery of humanitarian aid, including logistics and communications systems; measures to promote and protect the safety, well-being, dignity and integrity of civilians and those no longer taking part in hostilities. (Activities designed to protect the security of persons or property through the use or display of force are not reportable as ODA.)
<b>730</b>		<b>Reconstruction relief and rehabilitation</b>	<i>This relates to activities during and in the aftermath of an emergency situation. Longer-term activities to improve the level of infrastructure or social services should be reported under the relevant economic and social sector codes. See also guideline on distinguishing humanitarian from sector-allocable aid.</i>
	<b>73010</b>	Reconstruction relief and rehabilitation	Short-term reconstruction work after emergency or conflict limited to restoring pre-existing infrastructure (e.g. repair or construction of roads, bridges and ports, restoration of essential facilities, such as water and sanitation, shelter, health care services); social and economic rehabilitation in the aftermath of emergencies to facilitate transition and enable populations to return to their previous livelihood or develop a new livelihood in the wake of an emergency situation (e.g. trauma counselling and treatment, employment programmes).
<b>740</b>		<b>Disaster prevention and preparedness</b>	<i>See codes 41050 and 15220 for prevention of floods and conflicts.</i>
	<b>74010</b>	Disaster prevention and preparedness	Disaster risk reduction activities (e.g. developing knowledge, natural risks cartography, legal norms for construction); early warning systems; emergency contingency stocks and contingency planning including preparations for forced displacement.

**Distinguishing humanitarian from sector-allocable aid**

Humanitarian aid will usually be funded from appropriations dedicated to emergencies and their immediate aftermath and/or the prevention thereof or preparedness therefor, and funding from such appropriations is the main criterion for reporting expenditure as humanitarian aid. If the humanitarian nature of expenditure cannot be determined by its funding appropriation, members may for statistical reporting purposes have reference to situation reports by the United Nations and/or the International Movement of the Red Cross/Red Crescent (ICRC/IFRC). These are normally issued throughout an emergency to identify continuing humanitarian needs. If no UN or ICRC/IFRC situation report has been issued for six months, this could indicate that the situation is no longer perceived as an emergency, though international support could nevertheless be needed to address continuing humanitarian needs.

**910 – ADMINISTRATIVE COSTS OF DONORS**

DAC 5 CODE	CRS CODE	DESCRIPTION	Clarifications / Additional notes on coverage
910	91010	Administrative costs (non-sector allocable)	

**930 – REFUGEES IN DONOR COUNTRIES**

DAC 5 CODE	CRS CODE	DESCRIPTION	Clarifications / Additional notes on coverage
930	93010	Refugees in donor countries (non-sector allocable)	

**998 – UNALLOCATED/ UNSPECIFIED**

DAC 5 CODE	CRS CODE	DESCRIPTION	Clarifications / Additional notes on coverage
	99810	Sectors not specified	Contributions to general development of the recipient should be included under programme assistance (51010).
	99820	Promotion of development awareness (non-sector allocable)	Spending in donor country for heightened awareness/interest in development co-operation (brochures, lectures, special research projects, etc.).

**Annex 13. Codes for DAC members and agencies**

Legend: **Main aid agencies (in terms of budget) are in bold.**

*Other aid extending agencies are in italics.*

Local governments are underlined.

Bilateral development finance institutions are double underlined.

Export credit agencies are flagged with a star \*.

DAC MEMBERS		AGENCIES		
Names	Code	Name	Acronym	Code
<b>Australia</b>	<b>801</b>	<b>Australian Government</b>	<b>Aus Gov</b>	<b>5</b>
	<i>801</i>	<i>Attorney-General</i>	<i>AG</i>	<i>2</i>
	801	* Export Finance and Insurance Corporation	EFIC	72
<b>Austria</b>	<b>1</b>	<b>Federal Ministry of Finance</b>	<b>BMF</b>	<b>1</b>
	<b>1</b>	<b>Federal Ministry for European and International Affairs</b>	<b>BMeiA</b>	<b>5</b>
	<b>1</b>	<b>Austrian Development Agency</b>	<b>ADA</b>	<b>8</b>
	<i>1</i>	<i>Various ministries</i>	<i>MIN</i>	<i>2</i>
	<i>1</i>	<i>Federal Government of Austria</i>	<i>BReg</i>	<i>3</i>
	<i>1</i>	<i>Federal Chancellery</i>	<i>BKA</i>	<i>7</i>
	<i>1</i>	<i>Education and Science Ministry</i>	<i>BM/BWK</i>	<i>9</i>
	<i>1</i>	<i>Ministry for Agriculture and Environment</i>	<i>BMLFUW</i>	<i>10</i>
	<i>1</i>	<i>Ministry of Defense</i>	<i>BMLV</i>	<i>11</i>
	<i>1</i>	<i>Ministry of Interior</i>	<i>BMI</i>	<i>12</i>
	<i>1</i>	<i>Ministry for Education, Arts and Culture</i>	<i>BM:UKK</i>	<i>14</i>
	<i>1</i>	<i>Ministry for Science and Research</i>	<i>BMWF</i>	<i>15</i>
	<u>1</u>	<u>Provincial governments, local communities</u>	<u>Reg</u>	<u>6</u>
	<i>1</i>	* Oesterreichische Kontrollbank AG	OeKB	4
	<u>1</u>	<u>Austrian Development Bank</u>	<u>OeEB</u>	<u>13</u>
<b>Belgium</b>	<b>2</b>	<b>Directorate General for Co-operation and Development</b>	<b>DGCD</b>	<b>10</b>
	<i>2</i>	<i>Official Federal Service of Foreign Affairs (excl. DGCD)</i>	<i>SPAE</i>	<i>20</i>
	<i>2</i>	<i>Official Federal Service of Finance</i>	<i>SPFF</i>	<i>30</i>
	<i>2</i>	<i>Other Official Federal Services</i>	<i>ASPF</i>	<i>39</i>
	<i>2</i>	<i>provinces/municipalities</i>	<i>LOC</i>	<i>60</i>
	<u>2</u>	<u>Flanders Official Regional Ministries</u>	<u>MPRF</u>	<u>70</u>
	<u>2</u>	<u>Walloon Official Regional Ministries</u>	<u>MPRW</u>	<u>80</u>
	<u>2</u>	<u>Brussels Official Regional Ministries</u>	<u>MPRB</u>	<u>91</u>
	<u>2</u>	<u>German speaking Official Regional Ministries</u>	<u>MPRG</u>	<u>94</u>
	<i>2</i>	* Ducroire National Office	OND	31
	<u>2</u>	<u>Belgian Investment Company for Developing Countries</u>	<u>BIO</u>	<u>22</u>
<b>Canada</b>	<i>301</i>	<i>International Development Research Centre</i>	<i>IDRC</i>	<i>2</i>
	<i>301</i>	<i>Department of Foreign Affairs, Trade and Development</i>	<i>DFATD</i>	<i>3</i>
	<i>301</i>	<i>Department of Finance Canada</i>	<i>FIN</i>	<i>4</i>
	<i>301</i>	<i>Foreign Affairs and International Trade Canada</i>	<i>DFAIT</i>	<i>6</i>
	<i>301</i>	<i>Department of National Defence</i>	<i>DND</i>	<i>7</i>
	<i>301</i>	<i>Royal Canadian Mounted Police of Canada</i>	<i>RCMP</i>	<i>8</i>
	<u>301</u>	<u>Provincial Governments and municipalities</u>	<u>GOV</u>	<u>9</u>
	<i>301</i>	* Export Development Canada	EDC	31

<b>Czech Republic</b>	<b>68</b>	<b>Czech Development Agency</b>	<b>CZDA</b>	<b>1</b>
	68	<i>Ministry of Foreign Affairs</i>	<i>MFA</i>	2
	68	<i>Ministry of Finance</i>	<i>MOF</i>	3
	68	<i>Ministry of Education, Youth, Sports</i>	<i>MEYS</i>	4
	68	<i>Ministry of the Interior</i>	<i>MOI</i>	5
	68	<i>Police</i>	<i>Police</i>	6
	68	<i>Ministry of Defence</i>	<i>MD</i>	7
	68	<i>Ministry of Health</i>	<i>MH</i>	8
	68	<i>Ministry of Industry and Trade</i>	<i>MIT</i>	9
	68	<i>Czech National Bank</i>	<i>CNB</i>	10
	68	<i>Ministry of Justice</i>	<i>MJ</i>	11
	68	<i>Ministry of Labour and Social Affairs</i>	<i>MOLSA</i>	12
	68	<i>Universities</i>	<i>Universities</i>	13
	68	<i>Ministry of Environment</i>	<i>MOE</i>	15
	68	<i>State Office for Nuclear Safety</i>	<i>SUJB</i>	16
	68	<u>Regional Governments and Municipalities</u>		<u>14</u>
	<b>Denmark</b>	<b>3</b>	<b>Ministry of Foreign Affairs</b>	<b>MFA</b>
<b>3</b>		<b>Danish International Development Agency</b>	<b>DANIDA</b>	<b>2</b>
3		<i>Other ministries</i>	<i>MIN</i>	4
3		* Eksport Kredit Fonden	EKR	72
<u>3</u>		<u>Investment Fund For Developing Countries</u>	<u>IFU</u>	<u>3</u>
<b>EU Institutions<sup>14</sup></b>	<b>918</b>	<b>Commission of the European Communities</b>	<b>CEC</b>	<b>1</b>
	<b>918</b>	<b>European Development Fund</b>	<b>EDF</b>	<b>2</b>
	918	<i>European Investment Bank</i>	<i>EIB</i>	3
	918	<i>Humanitarian Aid Office of the European Commission</i>	<i>ECHO</i>	4
<b>Finland</b>	<b>18</b>	<b>Ministry of Foreign Affairs</b>	<b>MFA</b>	<b>3</b>
	18	<i>Finnish Government</i>	<i>FG</i>	1
	18	<i>Other Ministries</i>	<i>Other Min.</i>	4
	18	* FinnVera	FinnVera	72
	<u>18</u>	<u>FinnFund</u>	<u>FE</u>	<u>2</u>
<b>France</b>	<b>4</b>	<b>French Development Agency</b>	<b>AFD</b>	<b>3</b>
	<b>4</b>	<b>Ministry of Foreign Affairs</b>	<b>MAE</b>	<b>6</b>
	4	<i>Ministry of Economy, Finance and Industry</i>	<i>MINEFI</i>	10
	4	<i>Ministry of Interior</i>	<i>Interieur</i>	12
	4	<i>Ministry of Agriculture</i>	<i>AGRI</i>	13
	4	<i>Ministry of Defense</i>	<i>DEF</i>	14
	4	<i>Interdepartmental</i>	<i>InterMin</i>	15
	4	<i>Other Ministries</i>	<i>Autres Min</i>	16
	4	<i>Ministry of Education, Higher education and Research</i>	<i>MEN</i>	17
	4	* Coface	Coface	43
<b>Germany</b>	<b>5</b>	<b>Kreditanstalt für Wiederaufbau</b>	<b>KFW</b>	<b>2</b>
	<b>5</b>	<b>Deutsche Gesellschaft für Internationale Zusammenarbeit</b>	<b>GIZ</b>	<b>52</b>

14. As a full DAC member and a donor of Official Development Aid (ODA) in its own right, the European Union is considered as a DAC country for the purpose of this Directive.

	5	<i>Bundesministerium für Wirtschaftliche Zusammenarbeit und Entwicklung</i>	<i>BMZ</i>	1
	5	<i>Federal Ministry of Finance</i>	<i>BMF</i>	5
	5	<i>Foreign Office</i>	<i>F O</i>	7
	5	<i>Federal Ministry for the Env., Nature Conservation and Nuclear Safety</i>	<i>BMU</i>	9
	5	<i>Federal Institutions</i>	<i>Fed.Inst.</i>	14
	5	<i>Deutscher Entwicklungsdienst</i>	<i>DED</i>	15
	5	<i>Federal Ministries</i>	<i>Fed.Min.</i>	16
	5	<i>Foundations/Societies/Misc. (non federal)</i>	<i>Found</i>	17
	<u>5</u>	<u>Federal States and Local Governments</u>	<u>L G</u>	<u>12</u>
	5	* Euler Hermes Kreditversicherungs-AG	Euler Hermes	34
	<u>5</u>	<u>German Investment and Development Company</u>	<u>DEG</u>	<u>4</u>
<b>Greece</b>	<b>40</b>	<b>Ministry of Foreign Affairs</b>	<b>MFA</b>	<b>3</b>
	40	<i>Ministry of the Interior</i>	<i>MI</i>	1
	40	<i>Ministry of Finance</i>	<i>MF</i>	2
	40	<i>Ministry of National Defence</i>	<i>MND</i>	4
	40	<i>Ministry of Development, Competitiveness &amp; Shipping</i>	<i>MDCS</i>	5
	40	<i>Ministry of the Environment, Energy &amp; Climate Change</i>	<i>MEECC</i>	6
	40	<i>Ministry of Education, Life Long Learning &amp; Religions</i>	<i>MELLLR</i>	7
	40	<i>Ministry of Infrastructure, Transport and Networks</i>	<i>MITN</i>	8
	40	<i>Ministry of Employment &amp; Social Security</i>	<i>MESS</i>	9
	40	<i>Ministry of Health &amp; Social Solidarity</i>	<i>MHSS</i>	10
	40	<i>Ministry of Agricultural Development &amp; Food</i>	<i>MADF</i>	11
	40	<i>Ministry of Justice, Transparency &amp; Human Rights</i>	<i>MJTHR</i>	12
	40	<i>Ministry of Citizen Protection</i>	<i>MCP</i>	13
	40	<i>Ministry of Culture &amp; Tourism</i>	<i>MCT</i>	14
	<u>40</u>	<u>Municipalities</u>	<u>LA</u>	<u>15</u>
<b>Iceland</b>	<b>20</b>	<b>Ministry of Foreign Affairs</b>	<b>MFA</b>	<b>1</b>
	<b>20</b>	<b>ICEIDA</b>	<b>ICEIDA</b>	<b>2</b>
	20	<i>ICRU</i>	<i>ICRU</i>	3
<b>Ireland</b>	<b>21</b>	<b>Department of Foreign Affairs</b>	<b>DFA</b>	<b>1</b>
	21	<i>Department of Finance</i>	<i>DF</i>	2
	21	<i>Department of Agriculture, Food and the Marine</i>	<i>DAFM</i>	3
<b>Italy</b>	<b>6</b>	<b>Direzione Generale per la Cooperazione allo Sviluppo</b>	<b>DGCS</b>	<b>4</b>
	6	<i>Agenzia Erogazioni Per l'Agricoltura</i>	<i>AGEA</i>	2
	6	<i>Central administration</i>	<i>CA</i>	7
	6	<i>Artigiancassa</i>	<i>Art.</i>	9
	<u>6</u>	<u>Local administration</u>	<u>LA</u>	<u>8</u>
	6	* Sezione Speciale per l'Assicurazione del Credito all'Esportazione	SACE	74
<b>Japan</b>	<b>701</b>	<b>Ministry of Foreign Affairs</b>	<b>MOFA</b>	<b>2</b>
	<b>701</b>	<b>Japanese International Co-operation Agency</b>	<b>JICA</b>	<b>8</b>
	701	<i>Ministry of Agriculture, Forestry and Fisheries</i>	<i>MAFF</i>	1
	701	<i>Overseas Fishery Co-operation Foundation</i>	<i>OFCF</i>	7
	701	<i>Japan Overseas Development Co-operation</i>	<i>JODC</i>	10
	701	<i>Other Ministries</i>	<i>Oth. MIN</i>	12
	701	<i>Public Corporations</i>	<i>PC</i>	13

	<u>701</u>	<u>Prefectures</u>	<u>PRF</u>	<u>14</u>
	<u>701</u>	<u>Ordinance-designed Cities</u>	<u>ODC</u>	<u>15</u>
	701	* Japan Bank for International Co-operation	JBIC	11
	701	* Nippon Export and Investment Insurance	NEXI	71
<b>Korea</b>	<b>742</b>	<b>Ministry of Strategy and Finance</b>	<b>MOSF</b>	<b>1</b>
	<b>742</b>	<b>Export-Import Bank of Korea</b>	<b>KEXIM</b>	<b>2</b>
	<b>742</b>	<b>Ministry of Foreign Affairs</b>	<b>MOFA</b>	<b>3</b>
	<b>742</b>	<b>Korea International Cooperation Agency</b>	<b>KOICA</b>	<b>4</b>
<b>Luxembourg</b>	<b>22</b>	<b>Ministry of Foreign Affairs</b>	<b>MFA</b>	<b>2</b>
	22	<i>Lux-Development</i>	<i>LuxDev</i>	1
	22	* Ducroire Office	ODL	22
<b>Netherlands</b>	<b>7</b>	<b>Ministry of Foreign Affairs (DGIS)</b>	<b>MFA</b>	<b>1</b>
	7	<i>NLD Gov. through NLD Investment Bank for Developing Countries (FMO)</i>	<i>NIO/FMO</i>	4
	7	* NCM Credit Management Worldwide	NCM	33
	<u>7</u>	<u><i>NLD Investment Bank for Developing Countries(FMO)</i></u>	<u><i>FMO</i></u>	<u>5</u>
<b>New Zealand</b>	<b>820</b>	<b>New Zealand International Aid and Development Agency</b>	<b>NZAid</b>	<b>2</b>
	820	<i>Ministry of Foreign Affairs and Trade</i>	<i>NZG</i>	1
<b>Norway</b>	<b>8</b>	<b>Norwegian Agency for Development Co-operation</b>	<b>NORAD</b>	<b>1</b>
	<b>8</b>	<b>Ministry of Foreign Affairs</b>	<b>MFA</b>	<b>4</b>
	8	<i>Innovation Norway</i>	<i>IN</i>	7
	8	<i>FK Norway</i>	<i>FK</i>	9
	8	<i>Office of the Auditor General</i>	<i>OAG</i>	10
	8	<i>Ministry of Defence</i>	<i>DEF</i>	11
	8	<i>Ministry of Climate and Environment</i>	<i>ENV</i>	12
	8	* Garantiinstituttet for eksportkreditt	GIEK	71
	<u>8</u>	<u><b>NORFUND</b></u>	<u><b>NORFUND</b></u>	<u><b>8</b></u>
<b>Poland</b>	76	<i>Ministry of the Interior</i>	<i>MI</i>	3
	76	<i>Ministry of Finance</i>	<i>MF</i>	5
	76	<i>Ministry of the Environment</i>	<i>ME</i>	6
	76	<i>Ministry of Foreign Affairs</i>	<i>MFA</i>	1
	76	<i>Ministry of Science and Higher Education</i>	<i>MSHE</i>	2
	76	<i>Ministry of Culture and National Heritage</i>	<i>MCNH</i>	4
<b>Portugal</b>	<b>9</b>	<b>Portuguese Government</b>	<b>GP</b>	<b>1</b>
	<b>9</b>	<b>Camões-Institute for Cooperation and Language</b>	<b>CICL</b>	<b>2</b>
	<u>9</u>	<u><b>Municipalities</b></u>	<u><b>MUNIC</b></u>	<u><b>3</b></u>
	9	* Conselho de garantias financeiras	COSEC	71
	<u>9</u>	<u><b>SOFID Sociedade para o Financiamento do Desenvolvimento</b></u>	<u><b>SOFID</b></u>	<u><b>4</b></u>
<b>Slovak Republic</b>	<b>69</b>	<b>Slovak Agency for International Development Cooperation</b>	<b>SAMRS</b>	<b>2</b>
	<b>69</b>	<b>Ministry of Finance</b>	<b>MF</b>	<b>3</b>
	69	<i>Ministry of Foreign and European Affairs</i>	<i>MZVaEZ</i>	1
	69	<i>Ministry of Education, Science, Research and Sport</i>	<i>MSVVS</i>	4
	69	<i>Other ministries</i>	<i>Ine MIN</i>	18
	<u>69</u>	<u><b>Local and Regional governments</b></u>	<u><b>VUC</b></u>	<u><b>30</b></u>
	69	* Export-Import bank	EXIM	50
<b>Slovenia</b>	<b>61</b>	<b>Ministry of finance</b>	<b>FIN</b>	<b>1</b>

	<b>61</b>	<b>Ministry of foreign affairs</b>	<b>MFA</b>	<b>2</b>
	61	<i>Ministry of interior</i>	INT	3
	61	<i>Ministry of defence</i>	DEF	4
<b>Spain</b>	<b>50</b>	<b>Instituto de Credito Oficial</b>	<b>ICO</b>	<b>1</b>
	<b>50</b>	<b>Ministry of Foreign Affairs and Co-operation</b>	<b>MFA</b>	<b>5</b>
	50	<i>Ministry of Agriculture, Fisheries, and Food</i>	AGR	4
	50	<i>Ministry of Economy and Competitiveness</i>	ECON	6
	50	<i>Ministry of Education, Culture and Sports</i>	EDUC	7
	50	<i>Ministry of Public Works</i>	MPW	8
	50	<i>Ministry of Industry and Energy</i>	MIE	9
	50	<i>Ministry of the Environment and Rural and Marine Environs</i>	MARM	10
	50	<i>Ministry of Health</i>	MOH	11
	50	<i>Ministry of Labour and Social Affairs</i>	EMP	12
	50	<i>Ministry of Interior</i>	INT	13
	50	<i>Ministry of Public Administration</i>	MPA	14
	50	<i>Ministry of Science and Technology</i>	MST	18
	50	<i>Ministry of Defence</i>	DEF	19
	50	<i>Public Universities</i>	UNIV	20
	50	<i>Spanish Agency for International Development Co-operation</i>	AECID	21
	50	<i>Others ministries</i>	<i>Oth. Min.</i>	22
	<u>50</u>	<u>Autonomous Governments</u>	<u>AG</u>	<u>15</u>
	<u>50</u>	<u>Municipalities</u>	<u>MUNIC</u>	<u>16</u>
	50	* Compania Espanola de Seguros de Credito a la Exportacion	CESCE	2
<b>Sweden</b>	<b>10</b>	<b>Swedish International Development Authority</b>	<b>Sida</b>	<b>6</b>
	10	<i>Ministry of Foreign Affairs</i>	MFA	2
	10	* Swedish Export Credits Guarantee Board	EKN	71
	<u>10</u>	<u>SwedFund</u>	<u>SwedFund</u>	<u>22</u>
<b>Switzerland</b>	<b>11</b>	<b>Swiss Agency for Development and Co-operation</b>	<b>SDC</b>	<b>4</b>
	11	<i>Federal Administration (various departments)</i>	FA	1
	11	<i>State Secretariat for Economic Affairs</i>	Seco	5
	11	<i>Federal Department of Foreign Affairs</i>	DFA	6
	11	<i>State Secretariat for Education and Research</i>	SER	7
	11	<i>Federal Office for Migration</i>	FOM	8
	11	<i>Federal Department for Defence, Civil Protection and Sports</i>	DDPS	9
	11	<i>Swiss Agency for the Environment, Forests and Landscape</i>	SAEFL	10
	<u>11</u>	<u>Municipalities</u>	<u>MUNIC</u>	<u>11</u>
<b>United Kingdom</b>	<b>12</b>	<b>Department for International Development</b>	<b>DFID</b>	<b>1</b>
	12	<i>Foreign &amp; Commonwealth Office</i>	FCO	3
	12	<i>Department of Energy and Climate Change</i>	DECC	4
	12	<i>Home Office</i>	HO	6
	12	<i>Department for Environment Food and Rural Affairs</i>	DEFRA	7
	12	<i>Ministry of Defence</i>	MOD	8
	12	<i>Department for Work and Pensions</i>	DWP	9
	12	<i>Department of Health</i>	DH	10
	12	<i>Department for Business, Innovation and Skills</i>	BIS	11
	12	<i>Department for Culture, Media and Sports</i>	DCMS	12

	<u>12</u>	<u>Scottish Government</u>	<u>SG</u>	<u>21</u>
	<u>12</u>	<u>Welsh Assembly Government</u>	<u>WAG</u>	<u>22</u>
	12	* Export Credit Guarantee Department	ECGD	5
	<u>12</u>	<u>CDC Capital Partners PLC</u>	<u>CDC</u>	<u>2</u>
<b>United States</b>	<b>302</b>	<b>Agency for International Development</b>	<b>AID</b>	<b>1</b>
	<b>302</b>	<b>Millennium Challenge Corporation</b>	<b>MCC</b>	<b>18</b>
	<b>302</b>	<b>Inter-American Development Foundation</b>	<b>IADF</b>	<b>21</b>
	302	<i>Department of Agriculture</i>	AGR	2
	302	<i>Department of Treasury</i>	DTRE	6
	302	<i>Department of Defence</i>	DOD	7
	302	<i>Department of the Interior</i>	INTERIOR	9
	302	<i>Peace Corps</i>	PEACE	10
	302	<i>State Department</i>	STATE	11
	302	<i>Trade and Development Agency</i>	TDA	12
	302	<i>African Development Foundation</i>	ADF	13
	302	<i>Department of Health and Human Services</i>	HHS	14
	302	<i>Department of Justice</i>	JUSTICE	15
	302	<i>Department of Commerce</i>	COMMERCE	16
	302	<i>Department of Labor</i>	LABOR	17
	302	<i>Department of Homeland Security</i>	DHS	19
	302	<i>Department of Energy</i>	DOE	20
	302	<i>Federal Trade Commission</i>	FTC	23
	302	<i>Nuclear Regulatory Commission</i>	NRC	24
	302	<i>National Science Foundation</i>	NSF	25
	302	<i>Department of Transportation</i>	DOT	26
	302	<i>United States Institute of Peace</i>	USIP	27
	302	<i>Open World Leadership Center</i>	LIC	28
	302	<i>United States Postal Service</i>	POSTAL	29
	302	<i>Executive Office of the President</i>	EOP	30
	302	<i>Environmental Protection Agency</i>	EPA	32
	302	<i>Broadcasting Board of Governors</i>	BBG	33
	302	<i>Private flows</i>	PRIVATE	40
	302	* Export Import Bank	EXIM	31
	<u>302</u>	<u>Overseas Private Investment Corporation</u>	<u>OPIC</u>	<u>22</u>