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DAC Working Party on Development Finance Statistics

Guidance on reporting on contributions to global or regional programmes

Working Party on Development Finance Statistics

At the meeting of the WP-STAT in February 2019, the Secretariat presented to members for discussion a note on the statistical reporting of contributions to special-purpose global or regional programmes, conventions, funds, and similar mechanisms which are not listed on Annex 2 of the Reporting Directives. Members supported the principles to increase transparency and consistency of reporting their contributions to these entities but asked for further work by the Secretariat to ensure that the reporting burden on members was minimised.

The Secretariat resumed its work on this topic in 2024*, noting that issues on reporting of contributions to global or regional programmes continue to persist. At its meeting in March 2025, the WP-STAT discussed an initial document updating members on the ongoing work and proposing a preliminary guidance on reporting of contributions to global or regional programmes. A revised document incorporating members' comments and providing additional clarifications was presented for written comments in Mai/June 2025.

This document builds on the revised document [DCD/DAC/STAT(2025)11/REV1] by summarising its key elements to provide reporters with consolidated guidance on the reporting of contributions to global or regional programmes.

*This work has been carried out with the co-funding of the European Union.

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Guidance on reporting on contributions to global or regional programmes

1. Introduction

1. In 2018, the Secretariat conducted a survey on reporting practices for contributions to special-purpose global or regional programmes, conventions, funds, and similar mechanisms which are not listed on Annex 2 of the Reporting Directives (hereafter “in-scope entities”¹; see footnote 1 for the full definition). The objective of the survey was to better understand members’ reporting practices and to provide clarifications in light of members’ questions on how to report such contributions. The Secretariat presented a note for discussion at the WP-STAT meeting in February 2019 [DCD/DAC/STAT(2019)7]. The note reflected on existing guidance, took stock of current reporting practices, and proposed principles to increase transparency and consistency for reporting of contributions to in-scope entities.

2. Members supported the principles but asked for further work by the Secretariat to ensure that their reporting burden was minimised. Among others, some members suggested that requiring B03x type contributions to be either reported in full or not at all may incentivise multilateral organisations to define specific ODA-eligible programmes, or to allow earmarking for ODA-eligible countries and activities. Some members also suggested modifications to the proposed principles such as defining that members should first aim to earmark their contributions for ODA-eligible countries and activities, and only in exceptional circumstances apply apportioning [DCD/DAC/STAT/M(2019)1].

3. In 2024, the Secretariat resumed its work on this topic², noting that issues on reporting of contributions to in-scope entities continue to persist. The WP-STAT discussed at its meeting in March 2025 an initial document updating members on the ongoing work and proposing preliminary guidance for reporting contributions to in-scope entities [DCD/DAC/STAT(2025)11]. Members welcomed this initiative; however, some were concerned about the workload and unclear implications of the Secretariat’s proposal. Members also sought clarification on the difference between the Annex 2 List of ODA-eligible international organisations and the repository [DCD/DAC/STAT/M(2025)1]. The Secretariat subsequently issued a revised document incorporating members’ comments and providing additional clarifications, for members to provide written comments in Mai/June 2025 [DCD/DAC/STAT(2025)11/REV1].

4. Building on that revised document, this document summarises key elements to provide reporters with consolidated guidance on the reporting of contributions to in-scope entities. **Specifically, it aims to: (i) clarify the ODA eligibility of contributions to in-scope entities, and (ii) harmonise members’ reporting of such contributions, including on co-operation modalities and channels of delivery.**

¹ In line with the definition proposed in the 2019 document, in-scope entities are specific-purpose programmes, conventions, funds, treaties, mechanisms and other similar entities which (i) are not listed on Annex 2 of the Reporting Directives, but may be managed by an organisation that is listed on Annex 2, (ii) may benefit both ODA-eligible and non-ODA-eligible countries, and (iii) may carry out both ODA-eligible and non-ODA-eligible activities.

² This work has been carried out with co-funding from the European Union.

5. This document – which is not submitted for approval – is intended to outline Secretariat guidance on how to apply rules already clarified and approved in the Directives. Members are encouraged to apply its provisions to ensure the accuracy and reliability of DAC statistics and enable appropriate comparisons across members on this issue. If a member chooses not to apply them, it should provide justification to the Secretariat, in the course of its annual reporting to the OECD, for the approach used. As this may affect the comparability of its published statistics, the Secretariat may include a footnote in data products for transparency.

6. It is further clarified that this guidance is of a technical nature. As such, it sets provisions for assessing the ODA eligibility of contributions to in-scope entities, based on the ODA definition. It is not meant to guide members' funding decisions.

2. General guidance

7. This section provides general guidance for reporting contributions to in-scope entities, which is reflected in specific guidance for each entity in the repository. It also provides clarifications on the delineation of the repository from Annex 2 (see section 2.1), and from the guidance on reporting contributions to trust funds managed by multilateral institutions (see section 2.2). The section builds upon the principles proposed in 2019 [DCD/DAC/STAT(2019)7, particularly section 4.1] as well as subsequent comments from members.

8. The general guidance in sections 2.3 and 2.4 informs the creation of a repository of individual entities maintained by the Secretariat, which is further outlined in section 2.5. The repository provides members with specific guidance on ODA eligibility and key fields (initially, co-operation modality and channel ID) for individual entities, to harmonise members' treatment of these entities and promote coherence, comparability, and transparency on the reporting of contributions to them.

9. To facilitate the breakdown of the different levels of in-scope entities, the repository distinguishes between entities (e.g. the convention), sub-entities (e.g. a protocol related to the convention), and funding mechanisms (e.g. trust funds related to either the convention or the protocol). The guidance in the rest of this section pertains to all in-scope entities, *including* their sub-entities and funding mechanisms to inform members' reporting.

2.1. Delineation from Annex 2

10. Despite similarities in the process and timeline between these two resources (further discussed in section 2.5), the general and specific guidance are not intended to duplicate Annex 2. The original rationale to develop this guidance was to provide clarity on reporting contributions to entities excluded from Annex 2, given that earmarked contributions to entities not on Annex 2 could still be counted in ODA if they meet the ODA criterion [DCD/DAC/STAT(2019)7, particularly paragraphs 2 and 3]. Additional differences between Annex 2 and the repository include:

- This guidance is not subject to members' approval, while proposals for changes to Annex 2 must be approved by the WP-STAT, based on the Secretariat's recommendation.

- Annex 2 concerns multilateral contributions to organisations³, while contributions to the entities found in the repository would be reportable in bilateral ODA⁴.
- When an organisation is included on Annex 2, a channel code is created to track core contributions to the organisation. The inclusion of an entity on the repository is not likely to trigger the creation of a channel code, other than in exceptional circumstances, as the channel code assigned would map to the corresponding entity on Annex 2 and the Single Table.
- An organisation must be on Annex 2 in order for core contributions to it to be reportable in ODA. In contrast, given the large number of possible entities, the repository is not exhaustive. Members are encouraged to ensure that when the need arises for clarification on the ODA-eligibility status of these entities, they are submitted to the repository, so that the guidance (including on reporting by co-operation modality and channel code) are consistently applied across members.
- Considering the size and scope of organisations that are traditionally assessed for inclusion on Annex 2, the Secretariat conducts an in-depth assessment to inform its recommendation to the WP-STAT. Given the large number of entities that are potentially eligible for the repository, and their relatively smaller size and complexity, the Secretariat aims to complete a rapid (yet still complete) assessment to inform its guidance based on publicly available information online and, where necessary, consultations with the Secretariat of the entities in question.

11. Yet, the similarities in the process – e.g. the timeline and approach to submitting proposals to both the repository and Annex 2 – reflect complementarities between both resources and therefore an effort to streamline for efficiency. Once implemented, the Secretariat will assess the feasibility of the process of maintaining the repository and propose revisions if necessary, especially in its relationship with Annex 2.

12. The creation of this repository and members’ subsequent questions also revealed the need for further guidance/documentation on the scope of Annex 2 in general. The Secretariat could undertake the development of such guidance as part of its regular maintenance of Annex 2 and the Single Table.

³ At the March WP-STAT meeting, members indicated that contributions to some of the organisations on Annex 2 are in fact reportable as earmarked ODA (e.g. B03x), and therefore Annex 2 no longer concerns core contributions only. The Secretariat clarified that when these organisations were first introduced to Annex 2, the guidance only concerned core contributions to them (e.g. B01 or B02). Over time, when the Secretariat would engage in systematic reviews of its reporting guidance to international organisations (e.g. on reporting contributions to trust funds managed by multilateral organisations [DCD/DAC/STAT(2021)23/REV3]), guidance on contributions to some of these organisations were reclassified as earmarked rather than core to align with the Secretariat’s findings from the review.

⁴ This distinction also represents an important rationale for the creation of the repository: in the past, the Secretariat would regularly receive proposals for the inclusion of organisations on the Annex 2 to which contributions would not have a multilateral character. This led to the de-facto exclusion of many organisations from Annex 2 on a procedural basis. From the Secretariat’s perspective, many of these rejected organisations would be relevant to the repository, therefore justifying its creation.

2.2. Delineation from the guidance on reporting contributions to trust funds managed by multilateral institutions

13. The WP-STAT approved in July 2021 new co-operation modalities for trust funds managed by multilateral organisations⁵. Subsequently, the Secretariat developed guidance on reporting contributions to trust funds managed by the United Nations System, the Asian Development Bank, the Inter-American Development Bank, the African Development Bank, and the European Investment Bank, applying the new co-operation modalities. The guidance is progressively updated [see DCD/DAC/STAT(2021)23/REV3 for the version updated in June 2023].

14. While the guidance on reporting contributions to trust funds managed by multilateral institutions is meant to advise members on applying the new co-operation modalities, the present guidance was developed in response to a lack of clarity on the ODA eligibility of contributions to in-scope entities. It also touches upon the aspect of co-operation modalities as part of its broader harmonisation efforts, but is centered around ODA eligibility, thus focussing on entities for which ODA eligibility is unclear. Therefore, it does not duplicate or supersede the other guidance on trust funds managed by multilateral institutions.

2.3. ODA eligibility

15. In terms of ODA eligibility, the following provisions guide reporting on in-scope entities, including the sub-entities and funding mechanisms within their framework:

- Members may **initiate or fund project-type activities at the in-scope entity's level, to support its implementation in developing countries**. Such contributions can be reported as ODA-eligible in full. Information about the scope of the project should be provided clearly in the description field.
- Members may **earmark their contributions to in-scope entities for ODA-eligible countries and activities**⁶. Such contributions can be reported as ODA-eligible in full. Information about the earmarking should be provided clearly in the description field.
- Members may **extend their contributions to sub-entities or funding mechanisms that exclusively target ODA-eligible countries and activities**. Such contributions can be reported as ODA-eligible in full. The name of the sub-entity should be indicated in the description field.
- If members provide contributions to in-scope entities which are **neither earmarked for ODA-eligible countries and activities, nor extended to sub-entities or funding mechanisms that are exclusively targeted to ODA-eligible countries and activities**, members may only report the ODA-eligible share. If the

⁵ The new co-operation modalities include B031 (*contributions to multi-donor/multi-entity funding mechanisms*), B032 (*contributions to multi-donor/single-entity funding mechanisms*), and B033 (*contributions to single-donor funding mechanisms and contributions earmarked for a specific funding window or geographical location*).

⁶ Typical examples are activities related to capacity-building and technical co-operation in developing countries, or contributions to facilitate the participation of developing countries' representatives in conferences and meetings.

entity is listed on the repository, the Secretariat recommends to use the share indicated in the repository.

- It is **not required but recommended that the sub-entity or funding mechanism is listed on the repository**. The repository can also be used to provide an indication of relevant sub-entities and funding mechanisms.
- If the in-scope entity is related to a multilateral organisation listed on Annex 2 (e.g. as part of an administrative arrangement), members should not assume that the coefficient for that organisation on Annex 2 applies to the in-scope entity as well. **The ODA eligibility of the related organisation on Annex 2 does not have a bearing on the ODA eligibility of the in-scope entity.**
- As is the case with any contribution, members should apply a conservative approach and choose not to report contributions to in-scope entities in their ODA reporting if the ODA criteria are not fully met or unclear.

2.4. Other reporting specifics

16. This section lays out general guidance for reporting on other key fields – co-operation modality and channel ID – for which reporting issues were identified in the past.

2.4.1. Co-operation modalities

17. The following provisions guide reporting on co-operation modalities:

- If not earmarked for a sector or geography, contributions should be reported with co-operation modality B031 or B032. The repository will specify which co-operation modality for each entity, depending on its organisational structure.
- If earmarked for a sector or geography, contributions should be reported with co-operation modality B033.⁷
- Co-operation modality B021 and B022 are reserved for contributions to the core budget of organisations listed on Annex 2, which have gone through a rigorous review process. They are therefore not relevant for reporting contributions to in-scope entities.
- Project-type activities that support the implementation of a convention in a developing country are reported with co-operation modality C01.

2.4.2. Channels of delivery

18. The following provisions guide reporting on channels of delivery:

- Contributions to in-scope entities not listed on Annex 2 are reported under the channel ID of the related organisation on the channel code list.⁸ This is in line with the way earmarked contributions through the organisation are reported.

⁷ This also applies for activities that are “softly” earmarked for all ODA-eligible countries and activities.

⁸ It is recalled that in-scope entities refer to entities not listed on Annex 2 (see paragraph **Error! Reference source not found.**). Reporting on contributions to entities listed on Annex 2 (e.g. UNFCCC, the Multilateral Fund for the Implementation of the Montreal Protocol) is thus not affected by these provisions.

- In the absence of a specific channel ID (e.g. if the related organisation is not on the channel code list), the most relevant parent channel ID is used (e.g. 41000 for UN organisations or 47000 for other multilateral organisations), with detailed information provided in the channel name field.

2.4.3. Project descriptions and level of detail

19. To facilitate the Secretariat's validation and further enhance the transparency of contributions to in-scope entities, members should be as specific as possible in the description field about the precise sub-entity or funding mechanism that is being funded, as well as the level and details of earmarking (if applicable).

2.5. Establishment and maintenance of a repository

20. The repository is **established and maintained using a collaborative approach**, reducing the burden for members yet maintaining a mechanism for them to share their assessments if they wish to do so.⁹ The following steps are implemented for establishing and maintaining the repository:

2.5.1. Creation of repository

- The Secretariat will develop an initial version of the repository, drawing upon the list of in-scope entities in Annex A. The initial version will be restricted to a subset of the list, representing entities that appear most frequently in members' reporting. The remaining entities from the list will be added in a step-by-step process. The Secretariat will do a rapid assessment of these initial entities based on publicly available information and, in select cases, consultations with their Secretariat, to provide members with specific guidance on ODA eligibility, co-operation modalities, and channels of delivery. Similarly to Annex 2, the ODA-eligibility assessment will be based on the mandate and budget of each entity.
- The Secretariat will circulate this initial version to members for comments. Members will then have 2 months to review the Secretariat's guidance for each entity on the repository and, if needed, propose an alternative assessment for any guidance with which they disagree. These alternative assessments should provide a clear rationale and be supported by empirical evidence (e.g. budgetary information).
- The Secretariat will review the alternative assessments and issue a revised version (if applicable) of the repository. The repository will be made public on the OECD resource page for reporters¹⁰, to enhance transparency and accountability.

2.5.2. Updates to the repository

- Once the repository is established, if members wish to add an entity to it, they can propose additions to the Secretariat on an annual basis, preferably by 15 September

⁹ In the 2019 document, it was proposed that calculations and/or justifications are provided exclusively by members. The collaborative approach is therefore assumed to reduce the work burden for members, as compared with the 2019 document.

¹⁰ See <https://www.oecd.org/en/data/insights/data-explainers/2024/10/resources-for-reporting-development-finance-statistics.html>.

to allow the Secretariat sufficient time to assess the entity in question and develop any further guidance.

- Such proposals should include a clear rationale and be supported by empirical evidence (members may use the Annex 2 template as a guide for their submission, although it is not required). The Secretariat will review members' rationale for the proposal, and if needed conduct a further assessment for each proposal and circulate a recommendation to members FOR COMMENT under the written procedure.¹¹
- The Secretariat may also propose additions to the repository, if necessary, for example due to questions or issues arising from their review of members' reporting.
- The repository will be kept as a living document and, as new or more granular information becomes available, former assessments could be revised. Such revisions would be presented to members FOR COMMENT under the written procedure too.
- The repository would be updated regularly on the WP-STAT Community Space and OECD website, with reporters informed once updates have taken place.

2.5.3. Repository format

21. Table 2.1 shows the repository format. The format provides a breakdown of the entity in question and, for each sub-entity and funding mechanism, information on the ODA eligibility, the suggested channel ID, and the suggested co-operation modality. It also includes details for the specific guidance on ODA eligibility.

¹¹ In recent years, the Secretariat received several proposals for inclusion in Annex 2 that pertained to in-scope entities. Formalising the process for in-scope entities could also help to protect Annex 2, and to further clarify the delineation between organisations that should be on Annex 2 vs organisations that should not.

Table 2.1. Repository format

Entity	Sub-entity	Funding mechanism	Channel ID	Co-operation modality		ODA-eligible share	Last assessed	Details
				Un-earmarked	Ear-marked			
Convention X	-	Trust Fund A	4xxx (Organisation Z)	n/a	(B033)	0%	2025	<ul style="list-style-type: none"> • Has a global scope • Funded by assessed contributions without earmarking
Convention X	-	Trust Fund B	4xxx (Organisation Z)	B032	B033	100%	2025	<ul style="list-style-type: none"> • Used to cover travel costs from developing country Parties
Convention X	-	Trust Fund C	4xxx (Organisation Z)	B032	B033	35%	2025	<ul style="list-style-type: none"> • Assessment reflects the share of budget related to capacity building in developing countries
Convention X	-	Trust Fund D	4xxx (Organisation Z)	n/a	B033	0%	2025	<ul style="list-style-type: none"> • Has a global scope in principle, no breakdown of activities available
Convention X	Protocol Y	Trust Fund E	4xxx (Organisation Z)

Notes

* This repository does not apply to project-type interventions that support the implementation of a convention or protocol in a specific country or region. Such activities are generally reported with co-operation modality C01, and their ODA-eligibility is assessed at the individual level.

* If contributions to in-scope entities are earmarked for ODA-eligible countries and activities, they can be reported as ODA-eligible in full.

* If a funding mechanism is primarily funded by core contributions without earmarking, the indication for the co-operation modality of earmarked contributions is in brackets.

2.6. Implementation timeline

22. The general guidance as well as the initial version of the repository apply from 2025 (on 2024 flows). However, to ensure enough time for members to adapt (e.g. to the required level of detail for the project descriptions), a transition period of one year is warranted.

When a new version of the repository is issued, it applies directly after its issuance date – depending on the timing of publication, the Secretariat will specify the year of reporting to which it applies, when circulating proposals for comment.



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Annex A. List of in-scope entities identified from previous years' reporting

- Antarctic Treaty
- Arms Trade Treaty
- Basel Convention on the Control of Transboundary Movements of Hazardous Wastes and their Disposal
- Bern Convention on the Conservation of European Wildlife and Natural Habitats
- Convention against Transnational Organized Crime
- Convention for the Protection of the Mediterranean Sea against Pollution (Barcelona Convention)
- Convention for the Safeguarding of the Intangible Cultural Heritage
- Convention on Access to Information, Public Participation in Decision-making and Access to Justice in Environmental Matters (Aarhus Convention)
- Convention on Biological Diversity
- Convention on Cluster Munitions
- Convention on Environmental Impact Assessment in a Transboundary Context (Espoo Convention)
- Convention on Long-Range Transboundary Air Pollution (Air Convention / LRTAP convention)
- Convention on Prohibitions or Restrictions on the Use of Certain Conventional Weapons Which May Be Deemed to Be Excessively Injurious or to Have Indiscriminate Effects
- Convention on the Conservation of Migratory Species of Wild Animals (Bonn Convention)
- Convention on the Elimination of All Forms of Discrimination against Women
- Convention on the Prohibition of the Use, Stockpiling, Production and Transfer of Anti-Personnel Mines and on their Destruction (Ottawa Convention)
- Convention on the Protection and Promotion of the Diversity of Cultural Expressions
- Convention on the Protection and Use of Transboundary Watercourses and International Lakes (Water Convention)
- Convention on the Rights of Persons with Disabilities
- Convention on the Rights of the Child
- Convention on the Transboundary Effects of Industrial Accidents
- Convention on Wetlands of International Importance especially as Waterfowl Habitat (Ramsar Convention)
- Council of Europe Convention on Preventing and Combating Violence Against Women and Domestic Violence (Istanbul Convention)

- Danube River Protection Convention
- European Cultural Convention
- Framework Agreement on the Sava River Basin
- Framework Convention on Tobacco Control
- Global Chemicals Framework
- International Plant Protection Convention
- International Treaty on Plant Genetic Resources for Food and Agriculture
- Mekong River Convention
- Minamata Convention on Mercury
- Rotterdam Convention on the prior informed consent (PIC) procedure for certain hazardous chemicals and pesticides in international trade
- South Pacific Tuna Treaty
- Stockholm Convention on Persistent Organic Pollutants (POPs)
- Strategic Approach to International Chemicals Management
- United Nations Convention against Corruption
- United Nations Convention against Torture and Other Cruel, Inhuman or Degrading Treatment or Punishment
- United Nations Convention on the Law of the Sea
- United Nations Framework Convention on Climate Change¹²
- Vienna Convention for the Protection of the Ozone Layer

¹² While the United Nations Framework Convention on Climate Change is listed on Annex 2, its sub-entities (e.g. the Kyoto Protocol or the International Transaction Log) could be considered for inclusion in the repository.