

Unclassified

English - Or. English

19 January 2023

**Development Co-operation Directorate
Development Assistance Committee**

Cancels & replaces the same document of 13 January 2023

DAC Working Party on Development Finance Statistics

**RESULTS OF THE SURVEY ON THE COEFFICIENTS APPLIED TO 2019-20 RIO MARKER
DATA WHEN REPORTING TO THE UN ENVIRONMENTAL CONVENTIONS**

WP-STAT meeting, 28-30 June 2022

The Cancel/Replace corrects the classification.

This note presents the results of the questionnaire circulated earlier in 2022 on the coefficients applied to Rio markers data when reporting to the UNFCCC, CBD and UNCCD.

This note has been updated to include the data received from France and the UK.

The note is presented for INFORMATION under item 18 of the draft annotated agenda [DCD/DAC/STAT/A(2022)2].

Sandie Xu: Sandie.Xu@oecd.org
Giorgio Gualberti: Giorgio.Gualberti@oecd.org

JT03510988

Results of the survey on the coefficients applied to Rio marker data when reporting to the UN Environmental Conventions

Background

1. Rio markers were introduced in the DAC statistical system more than twenty years ago to monitor aid targeting the Rio Conventions on Biological Diversity (CBD), Climate Change (UNFCCC) and Desertification (UNCCD). They measure the extent to which the Conventions' objectives are pursued in development co-operation activities using three scores: "principal objective", "significant objective" and "not targeted". Marker data were initially collected in a dedicated survey in 1999¹. In 2004, the Rio markers were introduced in the regular CRS data collection for a trial period of three years², and in 2008 on a permanent basis³. In 2009, the climate change adaptation marker was introduced to complement the marker on climate change mitigation⁴.

2. DAC members report Rio markers comprehensively, and the data are widely used by the public⁵. Rio markers activity-level data is a fundamental element of transparency of development finance supporting the objectives of the Conventions. International bodies, governmental and non-governmental institutions, as well as independent experts and scholars all use the Rio marker data to analyse international public support in these areas.

¹ See: DCD/DAC/STAT(2000)8

² See: DCD/DAC/STAT(2004)8

³ See: DCD/DAC/STAT(2008)20 and DCD/DAC/STAT/M(2008)2/FINAL

⁴ See: DCD/DAC(2007)39/FINAL/ADD3

⁵ See: DCD/DAC/STAT(2020)27, section 3.

3. Rio markers are widely used by DAC members as a basis for their regular reporting to the three Rio Conventions⁶ - most DAC members calculate the volumes of finance applying fixed coefficients to the Rio marker scored activities. To further enhance transparency on these reporting methods, the WP-STAT agreed to conduct periodic surveys, on a voluntary basis, on the coefficients applied to Rio marker data when reporting to the UN Conventions on Climate Change and Biodiversity⁷. Eleven DAC members participated in the 2018 Survey and twenty-one DAC members responded to the 2020 survey⁸.

4. In the context of the increased transparency envisaged by the DAC Declaration on a new approach to align development co-operation with the goals of the Paris Agreement on Climate Change, the Secretariat conducted a third voluntary survey of DAC members in expanded format in 2022, with participation increasing to twenty-three providers. This note presents its results and compares them with the results of the previous edition.

5. The note is presented **for information** at the WP-STAT meeting scheduled on 28-30 June 2022. **Members are invited to signal any errors or omissions in the report.** The Secretariat may issue an updated version incorporating data submitted at a later stage.

The Rio markers coefficients survey

6. The objective of the Rio markers coefficients survey is to shed light on the methodology members applied to transform their Rio marker data to financial data they reported to the UNFCCC, CBD and UNCCD for 2019-20. The survey is voluntary and requests information on:

- Coefficients or other adjustments applied by members to Rio Markers data to compile data for the Conventions.
- Basis of measurement and flows covered in the data submitted to the Conventions.
- Correspondence between the OECD-DAC sectors and those in the UNFCCC common tabular format as indicated by members.

Results

7. Twenty-four DAC members and one non-DAC provider responded to the 2022 survey (see results in Table 1). Twenty-two members based their submission to UN Environmental Conventions on Rio markers data with some form of adjustments. Among these members, eighteen applied fixed coefficients to activity amounts linked to the Rio markers values, showing this practice is widespread, and another two members (Belgium and the Slovak Republic) use a more elaborated approach or manually select the activities to report. One member (the United Kingdom) applied case-by-case coefficients to the activities with Rio markers. Another member (France) applied case by case coefficients to the activities marked with the biodiversity Rio markers for its reporting to CBD but does not use Rio markers as a starting point for its reporting to UNFCCC. Instead, it relies on the methodologies used by each of the reporting agencies to determine the climate finance share to be reported to the UNFCCC for each activity. In most cases, these shares are then used as a starting point to determine the Rio markers scores.

8. For members that use **fixed coefficients**, key findings are as follows:

- **Activities scored as principal** with a Rio marker are in most cases associated with a 100% coefficient when reporting to the UNFCCC, CBD and UNCCD. The only exception is Switzerland,

⁶ Reporting on Rio markers is mandatory for DAC members' ODA.

⁷ See: DCD/DAC/STAT/M(2018)2, item 13.b

⁸ See: DCD/DAC/STAT(2020)41/REV2

which uses a coefficient of 85% when reporting to the UNFCCC (but 100% when reporting to the CBD and UNCCD).

- **Activities scored as significant** with a Rio marker are associated with a much wider range of fixed coefficients. In most cases, members apply a fixed coefficient between 30% and 50% to these activities, but several members apply a fixed coefficient of 100%: Australia and New Zealand (for both biodiversity and desertification), Canada, Germany and Switzerland (for desertification only), the Czech Republic (for climate change only), and Poland (for both climate change and biodiversity).
- The reason why several members, but not all, apply a fixed coefficient of 100% to desertification activities scored significant could originate from different interpretations of the methodological note on the “Accounting Framework to Report on UNCCD Strategic Objective 5 on Financial and Non-financial Resources to Support the Implementation of the Convention”⁹. Default data for the indicator SO5-1 “bilateral and multilateral public resources” is pre-filled with an amount that sums up activities marked either principal or significant. As noted in the document however, “default data can be amended by the reporting party as appropriate”¹⁰. In other words, it seems that both the use of a 100% or a lower coefficient is correct according to UNCCD rules. This issue would need to be further clarified with the UNCCD Secretariat.
- **Cross-cutting activities** are activities that are scored both for climate change adaptation and mitigation, either both as significant or one as principal and the other significant (less frequently both as principal). The fixed coefficients applied to cross-cutting activities closely follow the fixed coefficients applied to other activities with principal and significant scores by each member. Several EU members noted that for cases where one climate marker is scored principal and the other significant, the activities are reported at full value to UNFCCC under the category having the principal score (mitigation or adaptation) and not under cross-cutting.
- Though in general fixed percentages are applied simply based on marker values, there are several deviations noted by the members. For example, the coefficient New Zealand apply to activities where both climate mitigation and adaptation are scored significant changes from 30% to 50% if Disaster Risk Reduction is also marked principal. Germany also applies different coefficients to biodiversity projects: 50% if commissioned by the Environmental Ministry and 20% if commissioned by the Development Ministry.

9. Besides the fixed coefficients approach, members reported **other coefficient application methods**:

- **Belgium** applies different coefficients to the activities based on the combination of Rio markers scores and purpose codes. For activities scored principal (i.e., where at least one of the four Rio markers scored principal), the coefficients are distributed evenly among the markers with principal score and add up to 100% in order to avoid double counting. For example, if only climate mitigation scored as principal, Belgium applies a 100% coefficient to the amount reported as climate mitigation to UNFCCC. On the other hand, if the activity is marked principal for climate mitigation, adaptation, biodiversity and desertification, a coefficient of 25% will be applied to each component and reported to each Convention accordingly. For activities scored significant (i.e., where at least one of the four Rio markers scored significant and none scored principal), Belgium applies different coefficients for each component based on the purpose codes. The coefficients vary from 2% to 80%. In addition, Belgium noted that activities reported by its regions apply a coefficient of 40% if

⁹ See: https://www.unccd.int/sites/default/files/inline-files/Methodological_Note_Strategic%20Objective%205_clean%20-%20Final.pdf, page 12

¹⁰ See: same link as previous footnote, page 24

scored significant. However, activities undertaken by the regional governments represent a small share of the overall Belgian reporting, which is made at the federal level.

- The **Slovak Republic** either applies a coefficient of 100% or 0% to activities reported with Rio markers. It first creates a list of relevant activities using Rio markers and then reviews each activity manually to either report the full amount to the UN Conventions, or not report it at all to the UN Conventions. Activities with multiple Rio markers scored principal are usually reported to all the respective conventions.
- In previous editions of the survey, three members responded that they had adopted a “case-by-case” approach to the Rio markers coefficients. These members were Finland, Japan and the UK. Since then, Japan changed its approach and now uses a fixed coefficient method. The UK maintained a case-by-case approach. Finland has not responded to the 2022 survey.
- **The United Kingdom** also applies a wide range of coefficients to Rio markers data when reporting activities to the UNFCCC and CBD, varying from 5% to 100%. In most cases, activities marked with a principal score for climate change mitigation or adaptation have coefficients from 50% to 100% (with 100% the most frequent case). Activities marked significant for climate change are associated with coefficients from 5% to 100%. The range of coefficients associated with Rio marker scores for biodiversity are similar, although activities marked significant for biodiversity are associated with a smaller range of coefficients between 20% and 100%. Around one-fifth of activities with a Rio marker are reported to the UNFCCC and one-third to the CBD. No activities are reported to UNCCD.
- **France** utilises a case-by-case methodology for reporting to the CBD and the UNFCCC but with two different methods.
 - For biodiversity data reported to the CBD, Rio marker activity-level data are used as the starting point. The activities marked as principal or significant for biodiversity are assessed for the financial value of their biodiversity co-benefits. Coefficients between 20% and 100% are applied depending on their inclusion of biodiversity/nature objectives and one of six existing levers (i.e., protection, restoration, integrated planning, policy, sustainable use of resources, local ecological efficiency). The progression of the biodiversity rates reflects the hierarchy of pressures established by the Intergovernmental Science-Policy Platform on Biodiversity and Ecosystem Services (IPBES) in its 2019 report on the state of ecosystems¹¹.
 - For climate finance data reported to the UNFCCC, Rio markers are not used as a starting point. In the case of the projects reported by the Agence française de développement (AFD) (which, in addition to its own activities, reports activities for several other French institutions), the projects reported to the UNFCCC carry coefficients (%) which are used to calculate the amounts of finance (in euros) for mitigation, adaptation and crosscutting activities. The CRS Rio Markers are then deduced from the climate coefficient as follows: a coefficient of 5%-49,99% corresponds to a score of "1", and a coefficient of 50-100% corresponds to a score of "2".

10. **Three providers responded that they do not use Rio markers as a starting point to report to the UN Conventions:**

- The **United States** does not apply coefficients or other adjustments to Rio Markers data but uses a nationally determined climate finance definition for all figures on international climate finance provided by the United States. This definition can be found in the annex of the 3rd and 4th Biennial Report to the UNFCCC of the United States. The data is based on government wide data requests on all climate-related international programs or activities supported, in addition to the data provided by the Department of State and USAID.

¹¹ See: <https://ipbes.net/global-assessment>

- **Bulgaria** provided information on its support to climate change and biodiversity through the multilateral systems.
- **Hungary** responded that they submit to UNFCCC the National Communication (NC) every four years, which is not applicable to 2019-20.

11. When reporting to UNFCCC, twelve members use disbursement amounts as the measurement basis, six use commitment amounts, and another two use a mix of commitment and disbursement amounts. Five members did not provide this information in their survey response. When reporting to CBD, twelve members use disbursement amounts as the measurement basis and five use commitment amounts, while seven did not respond. When reporting to UNCCD, five members use disbursement amounts as a measurement basis, five use commitment amounts, and another two members use both disbursement and commitment amounts as the measurement basis. Twelve did not respond to this survey question.

12. The 2022 survey also collected information on the various types of flows that are subject to marking by members and reported to OECD and to the UNFCCC. Twenty members responded on this aspect (see results in Table 2). As expected, all members reported climate ODA (category = 10) to OECD and UNFCCC. Regarding non-export credit OOF (category = 21), 9 members reported to both OECD with Rio markers and UNFCCC (including those reporting partially), 2 members only reported to OECD, and 2 members only to UNFCCC, and 7 members did not report to either organisation or information was not available. Regarding officially supported export credits (category = 22), 3 members reported to both OECD with Rio markers and UNFCCC (including those reporting partially), 1 member only reported to OECD, and 4 members only to UNFCCC, and 12 members did not report to either organisation or information was not available. For other types of flows including private grants (category = 30), private foreign direct investment (category = 36), other private flows at market terms (category = 37), non-flows (category = 40) and other flows (category = 50), only a handful of members reported to OECD with Rio markers or UNFCCC.

13. For the first time, the survey collected information on the correspondence between the sectors of OECD-DAC and those indicated in the UNFCCC common tabular format. Eleven members provided information in this aspect (see results in Table 3).

14. There are six sectors with common denominations in the OECD-DAC and UNFCCC reporting formats. All members except Switzerland reported in the same way to both OECD-DAC and UNFCCC for these sectors. For practical reasons Switzerland does not distinguish between sectors in table 7(b) of the common tabular format. Nevertheless, for transparency reasons, Switzerland submits a data drop of the OECD-DAC CRS with the activity-level information showing the official DAC sector codes. For other sectors, members' practices vary substantially. Practices range from the most detailed where DAC sector classification is used to the most general where all remaining sectors are reported as "other" and different practices in between where certain sectors are grouped into general classifications and others mapped to one or multiple sectors when reporting to UNFCCC. Germany noted that they include the 5-digit purpose code in the "additional information" column in their UNFCCC reporting to increase transparency. In the case of multiple sector codes appended to the same project, Canada noted that their sectors are reported based on the lead sector (with more than half of allocation) and if sector allocation is more or less equally distributed, then sector is reported as "cross-cutting".

Comparison with the 2020 survey

15. The 2022 survey showed both similarities and differences with the 2020 survey, as listed below:
- Participation in the survey increased from twenty-one to twenty-three providers, although certain members that had responded previously did not do so this year.
 - The 2022 survey covered for the first time also the Convention to Combat Desertification.

- The 2022 survey collected additional information on types of flows reported and sector mapping between OECD-DAC reporting and UNFCCC reporting.
- Some members provided additional detail, for example information on their reporting to two Conventions rather than one.

Table 1. Summary of coefficients or other adjustments applied by providers to Rio Markers data to compile data for the UN Conventions, 2019-20 data

Provider	Reporting Method	Climate				Biodiversity			Desertification		
		Measurement Basis	Adaptation or Mitigation Only		Cross-cutting (at least one principal score / two significant scores)	Measurement Basis	Principal	Significant	Measurement Basis	Principal	Significant
			Principal	Significant							
Australia	Aggregated	Disbursement	100%	30% ^a	100% / 30% ^a	Disbursement	100%	100% ^b	Disbursement	100%	100% ^b
Austria	Aggregated	Commitment	100%	50%	100% / 50%	Commitment	100%	50%	Commitment	100%	50%
Belgium	Case-by-case	Disbursement				Disbursement			Disbursement		
Bulgaria	Other										
Canada	Aggregated	Disbursement	100%	30%	100% / 30%	Disbursement	100%	50%	Other ^c	100%	100%
Czech Republic	Aggregated	Commitment	100%	100%	100%	Disbursement	-	-	-	-	-
Denmark	Aggregated	Commitment	100%	50%	100% / 50%	Commitment	100%	50%	Commitment	100%	50%
EU	Aggregated	Commitment	100%	40%	100% / 40%	Commitment	100%	40%	Commitment	100%	40%
France	Case-by-case	Commitment				Commitment					
Germany	Aggregated	Other ^d	100%	50%	100%	Commitment	100%	50% or 20% ^e	Commitment	100%	100%
Greece	Aggregated	Disbursement	100%	40%	100% / 40%	-	-	-	-	-	-
Hungary	Other										
Ireland	Aggregated	Disbursement	100%	40%	100% / 40%	Disbursement	100%	40%	Disbursement	100%	40%
Italy	Aggregated	Other ^{fj}	100% ^{fj}	40% ^{fj}	100% / 40% ^{fj}	-	-	-	-	-	-
Japan	Aggregated	Commitment	100%	50%	100% / 50%	-	-	-	-	-	-
Netherlands	Aggregated	Disbursement	100%	40%	100% ^g / 40%	Disbursement	100%	40%	Other ^c	100%	40%
New Zealand	Aggregated	Disbursement	100%	30%	100% / 30% or 50% if DRR Principal	Disbursement	100%	100%	Disbursement	100%	100%
Norway	Aggregated	Disbursement	100%	40%	100% / 40%	Disbursement	100%	100%	Disbursement	100%	100%
Poland	Aggregated	Disbursement	100%	100%	100%	Disbursement	100% ^h	100% ^h	-	-	-
Slovak Republic	Case-by-case										
Spain	Aggregated	Disbursement	100%	50%	100% ^g	Disbursement	100% ⁱ	40% ⁱ	-	-	-
Sweden	Aggregated	Disbursement	100%	40%	100% ^g / 40%	Disbursement	100%	40%	-	-	-
Switzerland	Aggregated	Disbursement	85%	50%	85% / 50%	Disbursement	100%	40%	Commitment	100%	100%
United States	Other										
United Kingdom	Case-by-case										

Notes for Table 1:

- a) Unless a specific dollar value can be calculated.
- b) A portion of multilateral assistance could also be included (e.g. GEF).
- c) Both commitments and disbursements.
- d) Development Ministry (BMZ) reports its bilateral climate finance in terms of annual funding committed. For its multilateral activities, by contrast, it reports in terms of funding disbursed. However, bilateral contributions from Germany's Special Energy and Climate Fund and from its successor budget lines are also reported in terms of disbursements, as has been agreed with the German Environment Ministry.
- e) Projects commissioned by the Environmental Ministry are reported applying a coefficient of 50%, projects by the Development Ministry applying 20%.
- f) Commitments for bilateral channels, disbursements for multilateral channels.
- g) In the case of a principal/significant combination, activity is reported under the category having the score principal, not under "cross-cutting".
- h) For 2019.
- i) Applied to certain CRS codes.
- j) For bilateral and multi-bilateral contributions, Rio Markers assess the climate specific share of the projects. In particular, the approach of the European Commission has been taken as reference (40% of the total value of the project is reported as climate specific when marked significant and 100% when marked principal). Priority is given to climate markers for mitigation and adaptation, but a combination of all the Rio Markers and Aid to Environment marker is considered. In addition, if project description and sector are relevant, either 100% or 40% of the value of the project is reported. Relevant projects are considered when addressing agriculture, forestry and fishery, water, energy and general environmental protection sectors.

Table 2. Types of flows reported with Rio markers to OECD and reported to UNFCCC by members, 2019-20 data

Provider	ODA (10)		Non-export credit OOF (21)		Officially supported export credits (22)		Private grants (30)		Private Foreign Direct Investment (36)		Other Private flows at market terms (37)		Non flow (40)		Other flows (50)	
	Reported with Rio markers to OECD	Reported to the UNFCCC	Reported with Rio markers to OECD	Reported to the UNFCCC	Reported with Rio markers to OECD	Reported to the UNFCCC	Reported with Rio markers to OECD	Reported to the UNFCCC	Reported with Rio markers to OECD	Reported to the UNFCCC	Reported with Rio markers to OECD	Reported to the UNFCCC	Reported with Rio markers to OECD	Reported to the UNFCCC	Reported with Rio markers to OECD	Reported to the UNFCCC
Australia	Yes	Yes	No	Yes ^a	No	Yes ^a	No	No	No	Yes ^b	No	Yes ^b	No	No	No	No
Austria	Yes	Yes	Yes	Yes	Yes	Partially	Yes	No	No	No			No	No	No	No
Canada	Yes	Yes	Partially ^c	Partially ^c	No	Partially ^d	No	No	No	No	No	No	No	No	No	No
Czech Republic	Yes	Yes		No		No		No		No		No		No		No
Denmark	Yes	Yes	Partially	No	No	No	No	No	Partially ^e	No	Partially ^e	No	Partially ^f	No		
EU	Yes	Yes	Yes	Yes	No	No	No	No	No	No	No	No	No	No	Yes	Yes
France	Partially ⁿ	Partially ⁿ	Partially ^o	Partially ^o	No	No	No	No	No	No	No	No				
Germany	Yes ^g	Partially	Yes	Yes	No	No	No	No ^h	No	No ^h	No	No ^h	No	No	No	No
Greece	Yes	Yes														
Ireland	Yes ⁱ	Yes ⁱ	No	No	No	No	No	No	No	No	No	No	No	No		
Italy	Yes	Yes	Yes	Yes	No	No ^j	No	No ^j	No	No	No	No	No	No	No	No
Japan	Yes	Yes	No	Yes	No	Yes	No	No	No	No	No	No	No	No	No	No
Netherlands	Yes	Yes	No	No	Yes ^k	No	No	No	Yes ^k	No	Yes ^k	No	No	No	Yes ^k	Yes
New Zealand	Yes	Yes	No	No	No	No	No	No	No	No	No	No	No	No	No	No
Norway	Yes	Yes	Yes	Yes	No	No	No	No	No	No	No	No	No	No	No	No
Poland	Yes	Yes														
Slovak Republic	Yes	Yes														
Spain	Yes	Yes	Yes	Yes	Yes	Yes	Partially	No	No	No	No	No	No	No	No	No
Sweden	Yes	Yes	Yes	No												
Switzerland	Yes	Yes	Yes	Yes ^l	No	Yes	Yes	No	No	No	Partially	No	No	No	Partially	Yes
United States	Yes	Yes	Yes	Yes	Yes	Yes	No	No	No	No	No	No	Partially ^m	No	No	No

Notes for Table 2:

- a) Reports on the climate portion of its loans using the ODA grant equivalent method.
- b) Private climate finance mobilised by public interventions, attributed as per OECD method.
- c) Climate relevant OOF from FinDev Canada are reported at 100% on a commitment basis.
- d) Climate relevant export credits from Export Development Canada are reported in Biennial Reports but not in Common Tabular Format (CTF) tables.
- e) If mobilised through PSI.
- f) Guarantees.
- g) Projects in Annex I countries that are ODA-eligible are not reported to UNFCCC as it is required to only report support provided to Non Annex I parties.
- h) Given that the reporting formats under UNFCCC have so far not required data on mobilised private climate finance, Germany reports on this aspect only in the narrative part of the Biennial Report.
- i) Ireland's international climate finance is drawn from public budgetary sources. The finance provided to multilateral climate finance is reported on an inflow basis which is grant-based support from Ireland.
- j) Reported as private finance mobilised (so far under the MRV system, no space for quantitative reporting of private finance mobilised was allowed).
- k) Report Rio markers by default as "not applicable".
- l) The climate relevant OOF are not reported as climate finance due to the fact that Switzerland reports on PSI donor efforts under the institutional approach.
- m) Report guarantees as private finance mobilisation instruments and assign Rio markers through the Mobilisation Survey.
- n) Only the climate finance part of the ODA is reported to UNFCCC; for CRS, not all ODA has Rio markers but the majority of AFD's projects (representing the majority of French bilateral climate ODA) are screened and carry a Rio Marker.
- o) Only the climate finance part of OOFs is reported to UNFCCC; for CRS, not all OOFs are systematically reported with Rio Markers.

Table 3. Correspondence between the OECD-DAC sectors and those in the UNFCCC common tabular format as indicated by members, 2019-20 data

DAC 3-digit sector codes	DAC Description	Sectors Reported to the UNFCCC											
		Australia	Austria ^b	Canada ^c	Czech Republic	Germany ^e	Japan	New Zealand	Norway ^f	Spain	Sweden ^g	Switzerland ^h	
<i>Sectors with common denominations in DAC and UNFCCC reporting formats</i>													
230	Energy	Energy	Energy	Energy	Energy	Energy	Energy	Energy	Energy	Energy	Energy	Energy	Cross-cutting
210	Transport & Storage	Transport	Transport	Transport	Transport	Transport	Transport	Transport	Transport	Transport	Transport	Transport	Cross-cutting
321	Industry	Industry	Industry	Industry	Industry	Industry	Industry	Industry	Industry	Industry	Industry	Industry	Cross-cutting
311	Agriculture	Agriculture	Agriculture	Agriculture	Agriculture	Agriculture	Agriculture	Agriculture	Agriculture	Agriculture	Agriculture	Agriculture	Cross-cutting
312	Forestry	Forestry	Forestry	Forestry	Forestry	Forestry	Forestry	Forestry	Forestry	Forestry	Forestry	Forestry	Cross-cutting
140	Water Supply & Sanitation	Water and sanitation	Water and sanitation	Water and sanitation	Water and sanitation	Water and sanitation	Water and sanitation	Water and sanitation	Water and sanitation	Water and sanitation	Water and sanitation	Water and sanitation	Cross-cutting
<i>Other Sectors</i>													
110	Education	Other	Education	Education	Various sectors ^d	Other	Various sectors		Education	Education	Other	Other	Cross-cutting
120	Health	Other	Health	Health	Cross-cutting	Other	Water and Sanitation and other sectors	Health	Health	Health	Other	Other	Cross-cutting
130	Population Policies/Programmes & Reproductive Health	Other	Population Policies/Programmes & Reproductive Health	Health	Not applicable	Other	Water and Sanitation and other sectors		Population Policies/Programmes & Reproductive Health	Health	Other	Other	Cross-cutting
151	Government & Civil Society-general	Other	Government & Civil Society-general	Government & Civil Society-general	Various sectors ^d	Other	Various sectors	Government and Civil Society	Government & Civil Society-general	Other: Government and Civil Society	Other	Other	Cross-cutting
152	Conflict, Peace & Security	Other	Conflict, Peace & Security	Conflict, Peace & Security	Cross-cutting	Other	Prevention and Restoration of disaster		Conflict, Peace & Security	Other: Conflict, Peace & Security	Other	Other	Cross-cutting
160	Other Social Infrastructure & Services	Other	Other Social Infrastructure & Services	Other Social Infrastructure & Services	Not applicable	Other	Various sectors		Other Social Infrastructure & Services	Other: Social Infrastructure & Services	Other	Other	Cross-cutting

DAC 3-digit sector codes	DAC Description	Sectors Reported to the UNFCCC										
		Australia	Austria ^b	Canada ^c	Czech Republic	Germany ^e	Japan	New Zealand	Norway ^f	Spain	Sweden ^g	Switzerland ^h
220	Communications	Other	Communications	Communications	Not applicable	Other	Other		Communications	Other: Communications	Other	Cross-cutting
231	Energy Policy	Energy	Energy Policy	Energy	Energy	Energy	Energy		Energy Policy	Energy	Other	Cross-cutting
232	Energy generation, renewable sources	Energy	Energy generation, renewable sources	Energy	Energy	Energy	Energy		Energy generation, renewable sources	Energy	Other	Cross-cutting
233	Energy generation, non-renewable sources	Energy	Energy generation, non-renewable sources	Energy	Energy	Energy	Energy		Energy generation, non-renewable sources	Energy	Other	Cross-cutting
234	Hybrid energy plants	Energy	Hybrid energy plants	Energy	Energy	Energy	Energy		Hybrid energy plants	Energy	Other	Cross-cutting
235	Nuclear energy plants	Energy	Nuclear energy plants	Energy	Not applicable	Energy	-		Nuclear energy plants	Energy	Other	Cross-cutting
236	Energy distribution	Energy	Energy distribution	Energy	Energy	Energy	Energy		Energy distribution	Energy	Other	Cross-cutting
240	Banking & Financial Services	Other	Banking & Financial Services	Business Policy & Administration	Cross-cutting	Other	-	Financial services	Banking & Financial Services	Other: Banking & Financial Services	Other	Cross-cutting
250	Business & Other Services	Other	Business & Other Services	Business Policy & Administration	Various sectors ^d	Other	-		Business & Other Services	Other: Business & Other Services	Other	Cross-cutting
313	Fishing	Other	Fishing	Fishing	Not applicable	Other	Agriculture	Fishing	Fishing	Fishing	Other	Cross-cutting
322	Mineral Resources & Mining	Other	Mineral Resources & Mining	Mineral Resources & Mining	Not applicable	Industry	Energy		Mineral Resources & Mining	Other: Mineral Resources & Mining	Other	Cross-cutting
323	Construction	Infrastructure	Construction	Construction	Various sectors ^d	Industry	-		Construction	Other: Construction	Other	Cross-cutting
331	Trade Policies & Regulations	Other	Trade Policies & Regulations	Trade Policies & Regulations	Not applicable	Other	Various sectors		Trade Policies & Regulations	Other: Trade Policies & Regulations	Other	Cross-cutting

DAC 3-digit sector codes	DAC Description	Sectors Reported to the UNFCCC										
		Australia	Austria ^b	Canada ^c	Czech Republic	Germany ^e	Japan	New Zealand	Norway ^f	Spain	Sweden ^g	Switzerland ^h
332	Tourism	Other	Tourism	Tourism	Cross-cutting	Other	-	Tourism	Tourism	Tourism	Other	Cross-cutting
410	General Environment Protection	Environment	General Environment Protection	General Environment Protection	Cross-cutting	Cross-cutting	Various sectors	General environment	General Environment Protection	Other: General Environment Protection	Other	Cross-cutting
430	Other Multisector	Agriculture; Disaster prevention and preparedness	Other Multisector	Other	Cross-cutting	Cross-cutting	Various sectors	Multi-sector	Other Multisector	Other: Multisector	Other	Cross-cutting
510	General Budget Support	Other	General Budget Support	General Budget Support	Not applicable	Other	-		General Budget Support	Other: General Budget support	Other	Cross-cutting
520	Development Food Assistance	Other	Development Food Assistance	Food Security	Not applicable	Other	-		Development Food Assistance	Other: General Budget support	Other	Cross-cutting
530	Other Commodity Assistance	Other	Other Commodity Assistance	Other Commodity Assistance	Not applicable	Other	-		Other Commodity Assistance	Not applicable	Other	Cross-cutting
600	Action Relating to Debt	Cross-cutting ^a	Action Relating to Debt	Action Relating to Debt	Not applicable	Other	-		Action Relating to Debt	Not applicable	Other	Cross-cutting
720	Emergency Response	Other	Emergency Response	Reconstruction Relief & Rehabilitation	Cross-cutting	Other	Prevention and Restoration of disaster		Emergency Response	Not applicable	Other	Cross-cutting
730	Reconstruction Relief & Rehabilitation	Disaster prevention and preparedness	Reconstruction Relief & Rehabilitation	Reconstruction Relief & Rehabilitation	Cross-cutting	Other	Prevention and Restoration of disaster /Agriculture /Water and Sanitation		Reconstruction Relief & Rehabilitation	Not applicable	Other	Cross-cutting
740	Disaster Prevention & Preparedness	Disaster prevention and preparedness	Disaster Prevention & Preparedness	Disaster Prevention & Preparedness	Other	Other	Prevention and Restoration of disaster	Disaster prevention and preparedness	Disaster Prevention & Preparedness	Other: Disaster Prevention & Preparedness	Other	Cross-cutting
910	Administrative Costs of Donors	Other	Administrative Costs of Donors	Administrative Costs of Donors	Not applicable	Other	-		Administrative Costs of Donors	Not applicable	Other	Cross-cutting
930	Refugees in Donor Countries	n/a	Refugees in Donor	Refugees in Donor	Cross-cutting	Other	-		Refugees in Donor	Not applicable	Other	Cross-cutting

DAC 3-digit sector codes	DAC Description	Sectors Reported to the UNFCCC										
		Australia	Austria ^b	Canada ^c	Czech Republic	Germany ^e	Japan	New Zealand	Norway ^f	Spain	Sweden ^g	Switzerland ^h
			Countries	Countries					Countries			
998	Unallocated / Unspecified	Cross-cutting ^a	Unallocated / Unspecified	Other	Not applicable	Other	-		Unallocated / Unspecified	Not applicable	Other	Cross-cutting

Notes for Table 3:

- a) Multilaterals only.
- b) DAC sector codes with associated description are used 1:1 for UNFCCC reporting.
- c) Sectors reported based on the lead sector (more than half of allocation). If sector allocation is more or less equally distributed, then sector is reported as “cross-cutting”.
- d) Depends on the specific project.
- e) To ensure transparency, the 5-digit CRS Code is provided in the column “additional information” in its reporting to UNFCCC.
- f) As in BR4/CTF, Norway uses the OECD DAC sector classifications and has confirmed with UNFCCC that it is appropriate.
- g) All sectors that do not fall in the sectors with common denominations in UNFCCC and DAC reporting forms are reported as “other”.
- h) For practical reasons Switzerland does not distinguish between sectors in Table 7b in the UNFCCC CTF. The data is aggregated by recipient country and the sector is always shown as “cross-cutting”. Nevertheless, for transparency Switzerland submits a data drop of the OECD-DAC CRS with the activity level information. The data drop shows the official DAC sector codes.