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Development Co-operation Directorate
Development Assistance Committee

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DAC Working Party on Development Finance Statistics

Updated guidance on co-operation modalities

16-18 March 2022, Hybrid Meeting

At the July 2021 WP-STAT meeting, members approved a proposal on new co-operation modalities to better identify the various levels of earmarking of contributions to the multilateral system. A minor amendment to this proposal was approved in December 2021 [DCD/DAC/STAT(2021)12/ADD1/REV1] to accommodate contributions to all channels of delivery referred to in the overarching B03 modality. The updated modalities are applicable in 2022 for reporting of 2021 data. Countries unable to implement the new modalities in 2022 can implement them in 2023.

This document contains applicable modalities for all channel codes under the 40000 category. In particular, channel codes for the 47000 category were not presented at the July 2021 meeting.

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Updated guidance on co-operation modalities

Introduction

1. At the July 2021 WP-STAT meeting, members approved a proposal on new co-operation modalities to better identify the various levels of earmarking of contributions to the multilateral system [DCD/DAC/STAT(2021)12/REV1]. A minor amendment to this proposal was approved in December 2021 [DCD/DAC/STAT(2021)12/ADD1/REV1] to accommodate contributions to all channels of delivery referred to in the overarching B03 modality. The updated modalities are applicable in 2022 for the reporting of 2021 data. Countries unable to implement the new modalities in 2022 can implement them in 2023.

2. This paper presents for members' information applicable modalities for all channel codes under the 40000 category (see Annex). Information on modalities for channel codes in the 47000 category is new in comparison to modalities presented at the July 2021 meeting. **Members are invited to consult the guidance on the new co-operation modalities when reporting contributions to the multilateral system in 2021.** The guidance in the Annex has also been incorporated in the single table.

3. Moreover, **members are invited to consult the guidance document on contributions to trust funds managed by multilateral institutions that do not have a separate channel code**, which is currently being updated for the reporting of 2021 flows [see DCD/DAC/STAT(2021)23/REV1, forthcoming].

Co-operation modalities for all channels under 40000 category

4. The Secretariat has published the updated CRS codes and classifications to be used for 2021 reporting. The modalities to be applied to channel codes in the category 40000 are presented in the Annex. Note that the new categories under B03 (contributions to programmes and funds managed by international organisations) are also applicable to earmarked contributions to INGOs. Unearmarked contributions to INGOs remain categorised as B01 (unchanged).

5. Since December 2021, the Secretariat has reviewed all channels under category 47000. For most channels, the bilateral/multilateral classification remains unchanged (channels previously shown with modality B02 have been assigned a sub-modality B02X and channels with modality B03 a sub-modality B03X). There are only two exceptions:

- **The Central European Initiative - Special Fund for Climate and Environmental Protection:** reclassified from B02 to B032. The Fund does not comply with the criteria for contributions to be considered as multilateral in the Reporting Directives. It has a restricted number of recipient countries, a restricted thematic, and funds are not pooled so that they lose their identify and become an integral part of the recipient institution's financial assets.

- **The World Customs Organization Customs Co-operation Fund:** reclassified from B02 to B033. Actually, this is not a single Fund, but there are separate customs co-operation funds for each country, all of which are “single-donor”¹. B033 is therefore the appropriate modality.

6. It is not expected that the change in the categorisation of these two channels will have a significant impact on members’ bilateral/multilateral ratios since contributions to these funds are relatively small. Only three DAC members have made contributions to the Special Fund for Climate and Environmental Protection in the last 10 years, and there were no contributions in 2019. As regards the World Customs Organisation Customs Co-operation Fund, 12 countries of which seven DAC members have made core contributions in the last ten years. In 2019, contributions by both DAC and non-DAC providers amounted to USD 5.96 million, representing 0.004% of total gross disbursements of bilateral providers.

Updated guidance on trust funds that do not have a separate channel code

7. The Secretariat has previously issued a guidance document [DCD/DAC/STAT(2021)23] on contributions to trust funds managed by multilateral institutions that do not have a separate channel code. The document is currently being updated as per information received from the UN System Chief Executives Board for Coordination (UN CEB) Secretariat. It will be published in the OECD website² and the WP-STAT community space soon.

8. Members are invited to consult the updated guidance document [DCD/DAC/STAT(2021)23/REV1] **to report on 2021 activities.**

¹ See <http://www.wcoomd.org/ru-ru/topics/capacity-building/activities-and-programmes/customs-cooperation-funds.aspx>

² <https://www.oecd.org/dac/financing-sustainable-development/development-finance-standards/data-collection-and-resources-for-data-reporters.htm>

Annex. Modalities to be used for channel codes 40000

Table 0.1. Modalities for channel codes under 40000 parent channel

Channel Parent Category	Channel ID	Acronym (ENG)	Full Name (English)	Previous co-operation modality	Co-operation modality for reporting as from 2021
40000	40000		MULTILATERAL ORGANISATIONS		
40000	41000		United Nations agency, fund or commission (UN)		
41000	41100		UN entities (core contributions reportable in full)		
41100	41101	UNCCD	Convention to Combat Desertification	B02	B021
41100	41103	ECA	Economic Commission for Africa	B02	B021
41100	41104	ECLAC	Economic Commission for Latin America and the Caribbean	B02	B021
41100	41105	ESCWA	Economic and Social Commission for Western Asia	B02	B021
41100	41106	ESCAP	Economic and Social Commission for Asia and the Pacific	B02	B021
41100	41107	IAEA-TCF	International Atomic Energy Agency (Contributions to Technical Cooperation Fund Only)	B02	B022
41100	41108	IFAD	International Fund for Agricultural Development	B02	B021
41100	41144	ILO-RBSA	International Labour Organisation - Regular Budget Supplementary Account	B02	B021
41100	41145	IMO-TCF	International Maritime Organization - Technical Co-operation Fund	B02	B022
41100	47066	IOM	International Organisation for Migration	B02	B021
41100	47083	PAHO	Pan-American Health Organisation	B02	B021
41100	41110	UNAIDS	Joint United Nations Programme on HIV/AIDS	B02	B021
41100	41320	UN-TBLDC	Technology Bank for Least Developed Countries	B02	B021
41100	41111	UNCDF	United Nations Capital Development Fund	B02	B021
41100	41112	UNCTAD	United Nations Conference on Trade and Development	B02	B021
41100	41149	UNDCO	United Nations Development Coordination Office	B02	B021
41100	41114	UNDP	United Nations Development Programme	B02	B021
41100	41116	UNEP	United Nations Environment Programme	B02	B021
41100	41119	UNFPA	United Nations Population Fund	B02	B021
41100	41120	UN Habitat	United Nations Human Settlement Programme	B02	B021
41100	41121	UNHCR	United Nations Office of the United Nations High Commissioner for Refugees	B02	B021
41100	41122	UNICEF	United Nations Children's Fund	B02	B021
41100	41123	UNIDO	United Nations Industrial Development Organisation	B02	B021
41100	30010	UNITAID	International drug purchase facility	B02	B021
41100	41125	UNITAR	United Nations Institute for Training and Research	B02	B021
41100	41127	UNOCHA	United Nations Office of Co-ordination of Humanitarian Affairs	B02	B021
41100	41128	UNODC	United Nations Office on Drugs and Crime	B02	B021
41100	41146	UNWOMEN	United Nations Entity for Gender Equality and the Empowerment of Women	B02	B021
41100	41129	UNRISD	United Nations Research Institute for Social Development	B02	B021
41100	41131	UNSSC	United Nations System Staff College	B02	B021
41100	41134	UNU	United Nations University (including Endowment Fund)	B02	B021
41100	41135	UNV	United Nations Volunteers	B02	B021
41100	41130	UNRWA	United Nations Relief and Works Agency for Palestine Refugees in the Near	B02	B021

		East			
41100	41140	WFP	World Food Programme	B02	B021
41100	41143	WHO-CVCA	World Health Organisation - core voluntary contributions account	B02	B021
41100	45002	WTO-ACWL	World Trade Organisation - Advisory Centre on WTO Law	B02	B021
41100	45003	WTO-DDAGTF	World Trade Organisation - Doha Development Agenda Global Trust Fund	B02	B021
41100	45001	WTO-ITC	World Trade Organisation - International Trade Centre	B02	B021
41000	41300		UN entities (core contributions reportable in part)		
41300	41305	UN	United Nations	B02	B021
41300	41301	FAO	Food and Agricultural Organisation	B02	B021
41300	41151	IARC	International Agency for Research on Cancer	B02	B021
41300	41312	IAEA-Assessed	International Atomic Energy Agency - assessed contributions	B02	B021
41300	41302	ILO-Assessed	International Labour Organisation - Assessed Contributions	B02	B021
41300	41303	ITU	International Telecommunications Union	B02	B021
41100	41306	UPU	Universal Postal Union	B02	B021
41300	41310	UNDPO	United Nations Department of Peace Operations – UN peacekeeping operations [only MINURSO, MINUSCA, MINUSMA, MINUJUSTH, MONUSCO, UNAMID, UNIFIL, UNISFA, UNMIK, UNMIL, UNMISS, UNOCI]. Report contributions mission by mission in CRS++.	B02	B021
41300	41314	UNECE	United Nations Economic Commission for Europe (extra budgetary contributions only)	B02	B021
41300	41304	UNESCO	United Nations Educational, Scientific and Cultural Organisation	B02	B021
41300	41316	UNFCCC	United Nations Framework Convention on Climate Change	B02	B021
41300	41313	OHCHR	United Nations High Commissioner for Human Rights (extra budgetary contributions only)	B02	B021
41300	41315	UNDRR	United Nations Office for Disaster Risk Reduction	B02	B021
41300	41502	UNOPS	United Nations Office for Project Services	Not applicable	Not applicable
41300	41307	WHO-Assessed	World Health Organisation - assessed contributions	B02	B021
41300	41308	WIPO	World Intellectual Property Organisation	B02	B021
41300	41309	WMO	World Meteorological Organisation	B02	B021
41300	41319	UNWTO	World Tourism Organization	B02	B021
41300	41150	UNIDIR	United Nations Institute for Disarmament Research	B02	B021
41000	41400		UN inter-agency pooled funds		
41400	41147	CERF	Central Emergency Response Fund	B02	B022
41400	41503	UN-CBPF	UN-led Country-based Pooled Funds	B03	B031
41400	41141	PBF	United Nations Peacebuilding Fund	B02	B022
41400	41401	UN-MPTFO	UN-Multi Partner Trust Fund Office		B031
41400	41501	UN-REDD	United Nations Reducing Emissions from Deforestation and Forest Degradation	B03	B031
41000	41500		UN single-agency thematic funds		
41500	41148	UNDP-PA-SZA	United Nations Department of Political and Peacebuilding Affairs, Trust Fund in Support of Political Affairs.	B02	B032
41000	41600		Existing UN channels not included in Standard I - UN entity- of the UN Data Cube reporting framework		
41600	41318	GM	Global Mechanism	B02	B032
41600	47065	IOC	Intergovernmental Oceanographic Commission	B02	B032
41600	47067	IPCC	Intergovernmental Panel on Climate Change	B02	B021
41600	47078	Montreal Protocol	Multilateral Fund for the Implementation of the Montreal Protocol	B02	B022
41600	41142	UNDEF	United Nations Democracy Fund	B02	B032
41600	41126	UNMAS	United Nations Mine Action Service	B02	B022
41600	41133	UNSI	United Nations Special Initiative on Africa	B02	B032
41600	41132	UNSCN	United Nations System Standing Committee on Nutrition	B02	Not applicable

41600	41137	UNVFTC	United Nations Voluntary Fund for Technical Co-operation in the Field of Human Rights	B02	B032
41600	41138	UNVFVT	United Nations Voluntary Fund for Victims of Torture	B02	B032
41600	41136	UNVFD	United Nations Voluntary Fund on Disability	B02	B032
40000	42000		European Union Institution (EU)		
42000	42001	EC	European Commission - Development Share of Budget	B02	B021
42000	42003	EDF	European Commission - European Development Fund	B02	B021
42000	42004	EIB	European Investment Bank	B02	B021
40000	43000		International Monetary Fund (IMF)		
43000	43006	IMF-CCR	Catastrophe Containment and Relief Trust	B02	B022
43000	43005	IMF-PCDR	International Monetary Fund - Post-Catastrophe Debt Relief Trust	B02	B022
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]	B02	B022
43000	43004	IMF-PRG-MDRI	International Monetary Fund - Poverty Reduction and Growth - Multilateral Debt Relief Initiative Trust	B02	Not applicable
43000	43001	IMF-PRGT	International Monetary Fund - Poverty Reduction and Growth Trust	B02	B022
43000	43003	IMF-EPCA-ENDA	International Monetary Fund - Subsidization of Emergency Post Conflict Assistance/Emergency Assistance for Natural Disasters for PRGT-eligible members	B02	B022
40000	44000		World Bank Group (WB)		
44000	44006	AMCs	Advance Market Commitments	B02	B022
44000	44001	IBRD	International Bank for Reconstruction and Development	B02	B021
44000	44002	IDA	International Development Association	B02	B021
44000	44003	IDA-HIPC	International Development Association - Heavily Indebted Poor Countries Debt Initiative Trust Fund	B02	B022
44000	44007	IDA-MDRI	International Development Association - Multilateral Debt Relief Initiative	B02	B021
44000	44004	IFC	International Finance Corporation	B02	B021
44000	44005	MIGA	Multilateral Investment Guarantee Agency	B02	B021
44000	44008	PMI	Partnership for Market Implementation	B02	B021
46000	46000		Regional Development Bank		
46000	46002	Afr.DB	African Development Bank	B02	B021
46000	46003	Afr.DF	African Development Fund	B02	B021
46000	46022	Afreximbank	African Export Import Bank	B02	B021
46000	46008	CAF	Development Bank of Latin America	B02	B021
46000	46004	AsDB	Asian Development Bank	B02	B021
46000	46005	AsDF	Asian Development Fund	B02	B021
46000	46026	AIIB	Asian Infrastructure Investment Bank	B02	B021
46000	46006	BSTDB	Black Sea Trade and Development Bank	B02	B021
46000	46009	CDB	Caribbean Development Bank	B02	B021
46000	46020	BDEAC	Central African States Development Bank	B02	B021
46000	46007	CABEI	Central American Bank for Economic Integration	B02	B021
46000	46024	CEB	Council of Europe Development Bank	B02	B021
46000	46023	TDB	Eastern and Southern African Trade and Development Bank	B02	B021
46000	46015	EBRD	European Bank for Reconstruction and Development	B02	B021
46000	46018	EBRD-ETC	European Bank for Reconstruction and Development - Early Transition Countries Fund	B02	B022
46000	46017	EBRD TFs - All Countries	European Bank for Reconstruction and Development – technical co-operation and special funds (all EBRD countries of operations)	B02	B022
46000	46016	EBRD TFs - ODA Countries Only	European Bank for Reconstruction and Development – technical co-operation and special funds (ODA-eligible countries only)	B02	B022
46000	46019	EBRD-WBJTF	European Bank for Reconstruction and Development - Western Balkans Joint Trust Fund	B02	B022
46000	46013	IDB FSO	Inter-American Development Bank, Fund for Special Operations	B02	B021

46000	46012	IDB	Inter-American Development Bank, Inter-American Investment Corporation and Multilateral Investment Fund	B02	B021
46000	46025	IsDB	Islamic Development Bank	B02	B021
46000	46021	BOAD	West African Development Bank	B02	B021
46000	46027	FONPLATA	Financial Fund for the Development of the River Plate Basin	B02	B021
40000	47000		Other multilateral institution		
47000	47111		Adaptation Fund	B02	B022
47000	47009	CAMES	African and Malagasy Council for Higher Education	B02	B021
47000	47001	ACBF	African Capacity Building Foundation	B02	B021
47000	47137	ARC	African Risk Capacity Group	B02	B021
47000	47141	ATAF	African Tax Administration Forum	B02	B021
47000	47005	AU	African Union (excluding peacekeeping facilities)	B02	B021
47000	21002	AITIC	Agency for International Trade Information and Co-operation	B02	Not applicable
47000	47002	APO	Asian Productivity Organisation	B02	B021
47000	47109	APEC ASF	Asia-Pacific Economic Cooperation Support Fund (except contributions tied to counter-terrorism activities)	B02	B022
47000	47068	APFIC	Asia-Pacific Fishery Commission	B02	B021
47000	47003	ASEAN	Association of South East Asian Nations: Economic Co-operation	B02	B021
47000	47011	CARICOM	Caribbean Community Secretariat	B02	B021
47000	47012	CAREC	Caribbean Epidemiology Centre	B02	Not applicable
47000	47145	CEF	Center of Excellence in Finance	B02	B021
47000	47112	CEI-Climate Fund	Central European Initiative - Special Fund for Climate and Environmental Protection	B02	B032
47000	47015	CGIAR	CGIAR Fund	B02	B022
47000	47134	CTF	Clean Technology Fund	B02	B022
47000	47027	CP	Colombo Plan	B02	B021
47000	47105	CFC	Common Fund for Commodities	B02	B022
47000	47013	CF	Commonwealth Foundation	B02	B021
47000	47025	COL	Commonwealth of Learning	B02	B021
47000	47132		Commonwealth Secretariat (ODA-eligible contributions only)	B02	B021
47000	47026	CPLP	Community of Portuguese Speaking Countries	B02	B021
47000	47022	CITES	Convention on International Trade in Endangered Species of Wild Flora and Fauna	B02	B021
47000	47138	CoE	Council of Europe	B02	B021
47000	41102	DLCO-EA	Desert Locust Control Organisation for Eastern Africa	B02	B021
47000	47037	EROPA	Eastern-Regional Organisation of Public Administration	B02	B021
47000	47113	CEMAC	Economic and Monetary Community of Central Africa	B02	B021
47000	47034	ECOWAS	Economic Community of West African States	B02	B021
47000	47036	EPPO	European and Mediterranean Plant Protection Organisation	B02	B021
47000	47400		European Space Agency (ESA) programme "Space in support of International Development Aid"	B03	B032
47000	47504	FCPF	Forest Carbon Partnership Facility	B03	B032
47000	47040	FFA	Forum Fisheries Agency	B02	B021
47000	47106	DCAF	Geneva Centre for the Democratic Control of Armed Forces	B02	B021
47000	47123	GICHD	Geneva International Centre for Humanitarian Demining	B02	B021
47000	47503	GAFFSP	Global Agriculture and Food Security Program	B03	B031
47000	47122	GAVI	Global Alliance for Vaccines and Immunization	B02	B022
47000	47143	GCERF	Global Community Engagement and Resilience Fund	B02	B022
47000	47129	GEF-LDCF	Global Environment Facility - Least Developed Countries Fund	B02	B022
47000	47130	GEF-SCCF	Global Environment Facility - Special Climate Change Fund	B02	B022
47000	47044	GEF	Global Environment Facility Trust Fund	B02	B022
47000	47502	GFDRR	Global Fund for Disaster Risk Reduction	B03	B031
47000	47045	Global Fund	Global Fund to Fight AIDS, Tuberculosis and Malaria	B02	B022
47000	47136	GGGI	Global Green Growth Institute	B02	B021

47000	47501	GPE	Global Partnership for Education	B03	B031
47000	41317	GCF	Green Climate Fund	B02	B022
47000	47116	IF	Integrated Framework for Trade-Related Technical Assistance to Least Developed Countries	B02	B021
47000	47061	IICA	Inter-American Institute for Co-operation on Agriculture	B02	B021
47000	47019	CIHEAM	International Centre for Advanced Mediterranean Agronomic Studies	B02	B021
47000	47050	ICAC	International Cotton Advisory Committee	B02	B021
47000	47059	IDLO	International Development Law Organisation	B02	B021
47000	47107	IFFIm	International Finance Facility for Immunisation	B02	B022
47000	47058	IDEA	International Institute for Democracy and Electoral Assistance	B02	B021
47000	47064	INBAR	International Network for Bamboo and Rattan	B02	B021
47000	47046	OIF	International Organisation of the Francophonie	B02	B021
47000	47144	IRENA	International Renewable Energy Agency	B02	B021
47000	47073	ITTO	International Tropical Timber Organisation	B02	B021
47000	47074	IVI	International Vaccine Institute	B02	B021
47000	47076	JSCA	Justice Studies Centre of the Americas	B02	B021
47000	47127	OLADE	Latin-American Energy Organisation	B02	B021
47000	47077	MRC	Mekong River Commission	B02	B021
47000	47117	NEPAD	New Partnership for Africa's Development	B02	B021
47000	47128	NDF	Nordic Development Fund	B02	B021
47000	47081	OECD-Dev. Centre	OECD Development Centre	B02	B021
47000	47142	OFID	OPEC Fund for International Development	B02	B022
47000	47080	OECD	Organisation for Economic Co-operation and Development (Contributions to special funds for Technical Co-operation Activities Only)	B02	B022
47000	47079	OAS	Organisation of American States	B02	B021
47000	47082	OECS	Organisation of Eastern Caribbean States	B02	B021
47000	47140	OEI	Organisation of Ibero-American States for Education, Science and Culture	B02	B021
47000	47110	BSEC	Organisation of the Black Sea Economic Cooperation	B02	B021
47000	47131	OSCE	Organization for Security and Co-operation in Europe	B02	B021
47000	47087	PIFS	Pacific Islands Forum Secretariat	B02	B021
47000	47097	SPREP	Pacific Regional Environment Programme	B02	B021
47000	47084	PAIGH	Pan-American Institute of Geography and History	B02	B021
47000	47086	PIDG	Private Infrastructure Development Group	B02	B021
47000	47118	CREFIAF	Regional Organisation for the Strengthening of Supreme Audit Institutions of Francophone Sub-Saharan Countries	B02	B021
47000	47119	OSS	Sahara and Sahel Observatory	B02	B021
47000	47029	SWAC	Sahel and West Africa Club	B02	B021
47000	47096	SPC	Secretariat of the Pacific Community	B02	B021
47000	47120	SAARC	South Asian Association for Regional Cooperation	B02	B021
47000	47092	SEAFDC	South East Asian Fisheries Development Centre	B02	B021
47000	47093	SEAMEO	South East Asian Ministers of Education	B02	B021
47000	47095	EQAP	Educational Quality and Assessment Programme	B02	B021
47000	47089	SADC	Southern African Development Community	B02	B021
47000	47135	SCF	Strategic Climate Fund	B02	B022
47000	47121	UCLGA	United Cities and Local Governments of Africa	B02	B021
47000	47098	UNPO	Unrepresented Nations and Peoples' Organisation	B02	B021
47000	47100	WAMU	West African Monetary Union	B02	B021
47000	47139	WCO CCF	World Customs Organization Customs Co-operation Fund	B02	B033
47000	47146	IIB	International Investment Bank (IIB)	B02	B021
47000	47147	IFFEd	International Finance Facility for Education	B02	B022
47000	47148	OIE	World Organisation for Animal Health	B02	B021
47000	47114	AFoCO	Asian Forest Cooperation Organisation	B02	B021

47000	47124	IACA	International Anti-Corruption Academy	B02	B021
47000	47125	ICGEB	International Centre for Genetic Engineering and Biotechnology	B02	B021

Note: Notes on non-applicable channels: (i) UNSCN has been merged under UN Nutrition as of 1 January 2021, (ii) The IMF-PRG-MDRI is closed (contributions can no longer be made) but the channel code is maintained for historical data; (iii) AITIC is closed since 2011 but the channel code is maintained for historical data; (iv) CAREC has been merged with four Caribbean regional health institutes into a single agency. The Caribbean Public Health Agency CARPHA. However, many member countries are not ODA recipients, so a review is needed to introduce CARPHA into the single list.

The IPCC has been reclassified from the 47000 to the 41600 category, as it is a UN body.