

Development Co-operation Directorate  
Development Assistance Committee

## DAC Working Party on Development Finance Statistics

### PROPOSALS FOR CHANGES TO ANNEX 2 OF THE CONVERGED STATISTICAL REPORTING DIRECTIVES FOR THE CREDITOR REPORTING SYSTEM (CRS) AND THE ANNUAL DAC QUESTIONNAIRE

Formal Meeting, 21 - 22 May 2015  
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*This note presents proposals for changes to the List of ODA-eligible international organisations (Annex 2 of the DAC Statistical Reporting Directives) for CONSIDERATION by the Working Party on Development Finance Statistics (WP-STAT) at its meeting on 21-22 May 2015 under Item 3 of the draft annotated agenda of the WP-STAT Formal Meeting [DCD/DAC/STAT/A(2015)3/PROV].*

*DECISIONS are required on the proposals grouped by category in Table 1.*

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**PROPOSALS FOR CHANGES TO ANNEX 2 OF THE CONVERGED STATISTICAL REPORTING DIRECTIVES FOR THE CREDITOR REPORTING SYSTEM (CRS) AND THE ANNUAL DAC QUESTIONNAIRE**

1. This note presents proposals for changes to the List of ODA-eligible international organisations (Annex 2 of the Converged Statistical Reporting Directives) for consideration by the Working Party on Development Finance Statistics (WP-STAT) at its meeting on 21-22 May 2015. It also touches on two other points related to the List: i) a proposal that the Secretariat systematically request multilateral organisations to report to the CRS if they are included in the List; and ii) a reminder of the treatment of earmarked contributions as well as contributions to organisations not on the List.

2. In line with a recommendation by WP-STAT to collect outflow data from multilateral organisations<sup>1</sup>, the Secretariat would like to seek to obtain this information when a multilateral organisation is added to the List. An organisation would thereby be requested to begin reporting on its activities to the CRS in the interest of transparency and in order to capture its outflows in DAC statistics. This would also enable imputing a geographical and sectoral distribution of aid by the multilateral body back to members.

3. The Secretariat is receiving a continuous number of solicitations to add organisations to the List, stemming from a belief that funding from members will be denied if they are not included on the List. It is therefore recalled that all contributions to organisations which are earmarked for countries on the DAC List of ODA Recipients, and have the economic development and welfare of those countries as their main objective, may be reported as bilateral ODA, regardless of whether or not the organisations are listed on Annex 2. Furthermore, the list of INGOs, networks and PPPs on Annex 2 is not exhaustive and never will be. As regards multilateral agencies on Annex 2, on the other hand, the List is exhaustive, and core contributions to multilateral agencies not on the List are not ODA-eligible.

4. Table 1 below lists the agencies for consideration. Proposals received from members are presented in the Appendix. The Secretariat's comments and the rationale behind its recommendations<sup>2</sup> are elaborated below, organisation by organisation, in sections A through F as listed in Table 1. Section G provides an update on the ODA coefficient for UN peacekeeping operations. Section H summarises the proposed changes.

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1. See DCD/DAC/STAT(2015)10, paragraph 21.

2. For an outline of the methodology used by the DAC Secretariat in examining the ODA-eligibility of an international agency, see <http://www.oecd.org/dac/stats/49194441.pdf>. In brief, the assessment consists of a detailed examination of an agency's mandate, activities and budget.

Table 1. Summary of proposals for changes to Annex 2

Organisations for consideration	Proposing Member	Template Number
<b>A. Recommended for ODA eligibility and inclusion on Annex 2</b>		
African Tax Administration Forum (ATAF)	Finland	1
Green Climate Fund (GCF)	United States <sup>3</sup>	2
The Nature Conservancy (TNC) – with coefficient	United States	3
<b>B. Proposed by Secretariat for reinstatement on Annex 2</b>		
OPEC Fund for International Development (OFID)	-	4
<b>C. Not recommended for inclusion on Annex 2</b>		
Global Forum on Migration and Development (GFMD)	Germany, Sweden, United States	5
<b>D. Clarifications on reporting to organisations not listed on Annex 2</b>		
North American Development Bank (NADB)	-	6
UN Mission for Ebola Emergency Response Mission (UNMEER)	-	-
<b>E. Transformation – as from reporting on 2015 flows</b>		
Catastrophe Containment and Relief Trust (CCR) – add in 2016	-	-
<b>F. Proposed by Joint WP-STAT/ENVIRONET Task Team on Rio markers and pending assessment</b>		
Convention on Biological Diversity (CBD)	Task Team	-
Global Mechanism (GM)	Task Team	-
Intergovernmental Platform on Biodiversity and Ecosystem Services (IPBES)	Task Team	-
<b>G. UN peacekeeping operations – update on ODA coefficient</b>		
Inclusion of MINUSCA in the list of operations to which the 7% ODA coefficient applies	-	-

### A. Recommended for ODA eligibility and inclusion on Annex 2

#### *African Tax Administration Forum (ATAF) – Template 1*

5. The **African Tax Administration Forum (ATAF)**, proposed for inclusion by Finland, is a regional inter-governmental organisation operating on the African continent. Created in 2009, it strives to provide a platform to promote efficient and effective tax administration in Africa and thereby enhance economic growth, increase accountability of the state to its citizens, and more effectively mobilise domestic resources to ultimately improve the living standards of people in Africa.

6. ATAF's total budget for 2014 was USD 3.5 million and its planned budget for 2015 is USD 5.6 million. Its budget is made up of annual, voluntary and in-kind contributions from members; special financial and in-kind support from the host country South Africa and financial and in-kind contributions from donors and development partners.

7. As ATAF's activities promote the economic development and welfare of African countries, **the Secretariat recommends including ATAF on the List under the category "Other multilateral organisations"**.

3. The original proposal for the Green Climate Fund was made in 2014.

***Green Climate Fund (GCF) – Template 2***

8. The **Green Climate Fund (GCF)**, proposed by the United States, is a new financial mechanism under the UN Framework Convention on Climate Change (UNFCCC) (although, in an interim period following its creation, the World Bank administers a Financial Intermediary Fund – the GCF Trust Fund – to receive, hold and transfer contributions). No expenditures, other than administrative costs, have been made so far. The GCF will pool funds from donors and channel these through local, regional or international implementing agencies. In the context of sustainable development, it is mandated to provide “support to developing countries to limit or reduce their greenhouse gas emissions and to adapt to the impacts of climate change” by funding “projects and programmes for climate mitigation and adaptation”. Both its mandate and its planned activities are developmental.

9. The most recent information on the GCF website<sup>4</sup> indicates the contributions paid in so far total USD 13.3 million. The pledges for the GCF total USD 10.1 billion, of which USD 3.7 billion have been signed.

10. At the June 2014 WP-STAT, members agreed to postpone the decision of the inclusion of the GCF on the List until further information on the beneficiaries and extent to which funds might be used for countries on the DAC List of ODA Recipients could be obtained, because all developing country Parties of the UNFCCC are eligible to receive resources from the Fund. Although no funding decisions have been made yet, the GCF Secretariat has recently reviewed and analysed the DAC List and anticipates that the funding to countries not included in the List is unlikely to exceed 10 per cent of the Fund’s resources. **The Secretariat therefore recommends including the GCF on the List as fully ODA-eligible under the category “UN Agencies, Funds and Commissions”.**

11. In order to determine the actual portion of funds going to countries on the DAC List of ODA Recipients, the Secretariat will monitor the future recipient breakdown of expenditures and review the status of funding when the GCF initiates its formal replenishment process. It has requested the GCF to report to the CRS, and the GCF has indicated its willingness to do so. The Secretariat will then be able to ascertain whether it is still appropriate to count 100% of contributions as ODA or whether a coefficient for a share under 90% should be applied to members’ contributions.

***The Nature Conservancy (TNC) – Template 3***

12. The **Nature Conservancy (TNC)**, proposed by the United States, is an international non-profit organisation with a global mission to conserve the lands and water on which all life depends. Its work is focussed around four main themes: conserving critical lands, restoring oceans, securing freshwater and reducing the impacts of climate change. It uses a “Global Solutions Global Priorities” matrix to guide its work and pursue strategies linked to its place-based work which will achieve significant gains for nature and local peoples.

13. While sustainable development is clearly at the heart of TNC’s work, there is also empirical evidence of poverty reduction benefits to the rural poor. Conservation projects protect nature but at the same time also have a positive impact on the livelihood of local peoples who rely directly on nature as their life support.

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4. [http://news.gcfund.org/wp-content/uploads/2015/04/GCF\\_contributions\\_2015\\_apr\\_30.pdf](http://news.gcfund.org/wp-content/uploads/2015/04/GCF_contributions_2015_apr_30.pdf)

14. Voluntary contributions constitute a large share of TNC's total income (USD 949 million and USD 1.1 billion in fiscal years 2013 and 2014 respectively). TNC also receives investment income and government grants and contracts.

15. TNC works in the United States and 50 countries across the globe, 38 of which are on the DAC List of ODA Recipients. Expenditures in fiscal years 2013 and 2014 totalled USD 765 million and USD 758 million respectively, of which USD 93 million and USD 88 million spent in countries on the DAC List, representing 12% of 2013-2014 expenditures.

16. Although TNC has a global mandate, its activities in countries on the DAC List qualify as ODA, and a recipient breakdown of expenditures is readily available. Under the approved system of thresholds for the use of coefficients<sup>5</sup>, a coefficient for an INGO will be considered only on an exceptional basis, if it is very large, which is the case of TNC, or if the review is specifically requested by WP-STAT. **The Secretariat therefore recommends including TNC on the List with an ODA coefficient of 12% under the category "International NGOs"**<sup>6</sup>.

## **B. Proposed by the Secretariat for reinstatement on Annex 2: regional multilateral organisations relevant for providers beyond the DAC membership**

### *OPEC Fund for International Development (OFID) – template 4*

17. The Secretariat's paper to the February 2014 meeting of the DAC<sup>7</sup> suggested that some changes to the DAC statistical system might facilitate reporting by countries beyond the DAC. One of the proposals was the inclusion on Annex 2 of regional multilateral organisations that are especially relevant for non-DAC providers of development co-operation. In this context, at the formal WP-STAT meeting in 2014 two such organisations were already added to the list: the Islamic Development Bank (IsDB) and the Organisation of Ibero-American States for Education, Science and Culture. This year the Secretariat has assessed one other organisation for inclusion: the **OPEC Fund for International Development (OFID)**.

18. Just as the IsDB that was added to the List last year, OFID used to be on Annex 2 but was removed in the 2000 review when no DAC member suggested retaining it, as none were making contributions to it. Recent significant improvements in activity-level reporting by Arab donors have brought to light the absence of Arab multilateral agencies from the List. The Secretariat will therefore review all the Arab agencies that were shown on Annex 2 before 2000 with a view to reinstating their classification as ODA-eligible international organisations.

19. The mission of the OFID is to alleviate poverty in developing countries. This is confirmed by its reporting to the OECD. In 2013, only one disbursement, for a project in Barbados committed earlier, had to be eliminated because of not being allocated to a country on the DAC List of ODA Recipients. All OFID's activities are undertaken with a developmental motivation, except maybe for some sporadic grants for activities related to the Arabic language and culture<sup>8</sup>. These exceptions represent a very minor part of OFID's total resources as mentioned in the template.

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5. See DCD/DAC/STAT/M(2009)2/FINAL, paragraph 23.

6. See DCD/DAC(2013)15/FINAL, paragraph 119.

7. See DCD/DAC(2014)6.

8. The Secretariat has not assessed in any detail the ODA-eligibility of these grants, but in any case the amounts only represent 0.01% of total amounts approved.

20. **The Secretariat recommends that the WP-STAT re-establish OFID as an ODA-eligible multilateral organisation on Annex 2 and classify it under the category “Other Multilateral Organisations”.**

### **C. Not recommended for inclusion on Annex 2**

#### *Global Forum on Migration and Development (GFMD) – template 5*

21. The **Global Forum on Migration and Development (GFMD)**, proposed by Germany, Sweden and the United States, is a forum for exchange of information on the topic of migration as a driver for development. It aims at promoting transparency and efficiency, in particular concerning poverty eradication-oriented and sustainable policies, in the area of migration.

22. The Secretariat presented GFMD for consideration by the Working Party in 2012 because the ODA-eligibility assessment requested at the time by the UK’s Foreign and Commonwealth Office was not straightforward. While this forum for co-operation and exchange of views (involving civil society, representatives of countries of origin of migrants as well as receiving states) benefits developing countries’ migration management structures, it is not clear whether the primary purpose of the forum is to promote the economic development and welfare of developing countries, as required by the ODA definition. As it is not an implementing agency and does not have its own activities, it is difficult to assess to what extent developing countries benefit from the forum.

23. The Secretariat has nothing to add to the assessment made in 2012 and **the WP-STAT decision that all contributions earmarked for developmental purposes in or for the benefit of ODA Recipients may be reported as bilateral ODA. However, it recommends not reporting unearmarked contributions to GFMD as ODA, since GFMD is a global policy forum with a world-wide mandate and undertakes no operational activities in developing countries.**<sup>9</sup>

### **D. Clarifications on reporting to organisations not listed on Annex 2**

#### *North American Development Bank (NADB) – template 6*

24. Mexico submitted a proposal for the **North American Development Bank (NADB)**, and although not put forth by a DAC member, the Secretariat has received questions from members about this institution and has decided to present the case to WP-STAT.

25. Established by the governments of Mexico and the United States, NADB operates in a belt region along the Mexico-United States border financing projects that prevent, control or reduce environmental pollutants or contaminants, improve the drinking water supply, or protect flora and fauna, so as to improve human health, promote sustainable development, or contribute to a higher quality of life. Eligible projects must be located within 100 km north of the international boarder in four U.S. states or 300 km south of the border in six Mexican states.

26. NADB was capitalised equally by the governments of Mexico and the United States in a total paid-in amount of USD 450 million. It disbursed USD 254 million in loans in 2014. In addition to grants

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9. The GFMD is an example of an organisation contributions to which could fit under the broader measure of Total Official Support for Sustainable Development (TOSSD), subject to migration being captured in the post-2015 SDG framework.

and loans from core funding to finance direct project costs in Mexico, NADB has channelled grants funds from the United States and concessional loan funds from Germany earmarked for Mexico.

27. **Given that NADB is a bi-national financial institution operating in and for the benefit of two countries, and only one of which is an ODA Recipient, the Secretariat does not recommend NADB for inclusion on the List. However, members may report their contributions earmarked for projects in Mexico as bilateral ODA.**

#### *UN Mission for Ebola Emergency Response (UNMEER)*

28. For UN budgeting purposes, contributions earmarked to the **UN Mission for Ebola Emergency Response Mission (UNMEER)** are considered as core contributions to the UN Regular Budget by the UN Secretariat.<sup>10</sup> This is a budgeting technicality by the UN Secretariat which allows them to process the money much quicker than if treated as a voluntary contribution. In terms of intent, however, the UN Secretariat is clear that these additional contributions will be spent on Ebola activities (e.g. provision of health personnel and supplies); **members' contributions earmarked to UNMEER are therefore reportable as 100% ODA-eligible.** When reporting these contributions to the CRS, members should use type of aid B03 as UNMEER is not separately listed on Annex 2.

#### **E. Transformation – as from reporting on 2015 flows**

##### *Catastrophe Containment and Relief (CCR) Trust*

29. In February 2015, the IMF transformed the Post-Catastrophe Debt Relief (PCDR) Trust, established on June 25, 2010 in the wake of a massive earthquake in Haiti, to create the **Catastrophe Containment and Relief (CCR) Trust** and broaden the range of situations covered by IMF disaster assistance to include fast-spreading epidemics. It is the IMF's response to the G-20 call on the Bretton Woods Institutions to continue their strong support to countries severely affected by the Ebola outbreak, as well as to address the economic effects of future comparable crises. Like the PCDR Trust, the new trust allows the IMF to join international debt relief efforts when poor countries are hit by the most catastrophic of natural disasters. It will also assist poor countries dealing with public health disasters, such as epidemics of infectious diseases, with grants for debt service relief. The purpose of debt relief under the CCR Trust is to free up resources to meet exceptional balance of payments needs created by the disaster rather than having to assign those resources to debt service.

30. The CCR Trust has two windows with different purposes, qualification criteria, and assistance terms: i) a Post-Catastrophe Relief window, replicating the design and functions of the PCDR Trust to provide exceptional assistance in the wake of a catastrophic natural disaster; and ii) a Catastrophe Containment window, to provide assistance in containing a public health disaster.

31. The CCR Trust will be initially financed with the balance of the PCDR Trust (about SDR 102 million, equivalent to USD144 million) and accounts left over from the financing of the Multilateral Debt Relief Initiative (MDRI) (about SDR 52 million, equivalent to USD 74 million). In addition, the IMF is raising bilateral grant financing in the order of USD 150 million to ensure adequate capitalization of the trust.

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10. An ODA coefficient applies to core contributions to the UN Regular Budget. See DCD/DAC/STAT(2013)12.

32. Given that the PCDR Trust is already on the List of ODA-eligible international organisations<sup>11</sup>, and was transformed into the CCR Trust in February 2015, **the Secretariat recommends the inclusion of the CCR Trust on the List next year (for reporting on contributions in 2015) under the category “International Monetary Fund (IMF)”**. Upon the liquidation of the PCDR Trust and MDRI, these two trust funds will need to be removed from the List.

#### **F. Proposals by Joint WP-STAT/ENVIRONET Task Team on Rio markers - pending assessment**

33. In 2014, members of the Joint WP-STAT/ENVIRONET Task Team on Rio markers were invited to review the DAC List of ODA-eligible multilateral organisations and their relevance to targeting environmental objectives (biodiversity, climate change adaptation, climate change mitigation, desertification and the general environment). They identified a few multilateral funds that they felt should be added to the List in light of their importance for the environment-related development finance monitoring exercise (tracking financing through and going out of these funds). Below is the status of three forthcoming proposals.

- **Global Mechanism (GM)** – The Secretariat has received detailed information from GM but is awaiting further information on the beneficiaries of its activities in order to determine if an ODA coefficient would need to be calculated. If GM provides the necessary information in May, the Secretariat suggests presenting a written proposal to WP-STAT for decision under the written procedure in June.
- **Convention on Biological Diversity (CBD)** - The Secretariat has contacted the CDB requesting information for an assessment of its activities in view of putting forth a proposal to WP-STAT. A proposal could be put forth for consideration by WP-STAT next year.
- **Intergovernmental Platform on Biodiversity and Ecosystem Services (IPBES)** – The Task Team (or any member) should fill in and submit the template for proposals to launch the assessment process. A proposal could be put forth for consideration by WP-STAT next year.

#### **G. UN Peacekeeping operations update on ODA coefficient**

34. The WP-STAT has agreed that the Secretariat will continue checking the changes in the operations of United Nations Department of Peacekeeping Operations (UNDPKO) on an annual basis. In 2014, there is one change in the list of operations to which the 7% ODA coefficient<sup>12</sup> applies. It relates to the establishment by the Security Council of the United Nations Multidimensional Integrated Stabilization Mission in the Central African Republic (MINUSCA), on 10 April 2014. The protection of civilians is the utmost priority of MINUSCA; its other initial tasks include support for the transition process; facilitating humanitarian assistance; promotion and protection of human rights; support for justice and the rule of law; and disarmament, demobilisation, reintegration and repatriation processes. Therefore, it is not a purely military mission and it does include some ODA-eligible components; the 7% coefficient therefore applies to that mission.

35. **The UNDPKO entry on Annex 2 will be revised as follows: “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].**

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11. See DCD/DAC/STAT(2011)16.

12. For details on the review leading to the 7% coefficient, see DCD/DAC/STAT/RD(2013)1/RD6.

36. The report that UNDPKO had commissioned to review the current methodology for calculating the ODA coefficient for UN peacekeeping operations was circulated to WP-STAT in May 2014 [STAT(2014)48]. Later in 2014, the Secretariat met with UNDPKO representatives to discuss the findings of the report, and next steps for a collaborative review of the ODA coefficient were agreed. Improvements to the current methodology would entail a special data collection by UNDPKO to cost, within each individual peacekeeping operation, ODA-eligible activities conducted by the military (UN budget documents are currently not detailed enough to provide this information). This would be based on a list of ODA-eligible activities that UNDPKO would develop in collaboration with the Secretariat: the Secretariat would explain the ODA-eligibility rules on peace and security and provide comments on the eligibility of activities described in certain UN documents. So far, the Secretariat has shared with UNDPKO its comments on the eligibility of activities by the United Nations Police in peacekeeping operations (UN document N°2014.01). The next step is for the Secretariat to provide similar comments on the activities described in the budget of MONUSCO (example selected by UNDPKO). The WP-STAT will be kept informed of progress with the analysis and when the subsequent data collection by UNDPKO could be completed.

## H. Summary of Secretariat's recommended changes

37. For convenience, the recommended changes to the List are summarised in Table 2 below. The description of organisations as major channels of delivery (MCD) or not is based on the volume of funding and the number of donors in question.<sup>13</sup>

**Table 2. Secretariat's recommended changes**

	<b>Agency</b>	<b>Acronym</b>	<b>Category</b>	<b>Coefficient</b>	<b>Channel code</b>	<b>MCD/ Non-MCD</b>
<b>Additions</b>	African Tax Administration Forum	ATAF	Other Multilateral	100%	To be assigned after approval	Non-MCD
	Green Climate Fund	GCF	UN Agencies, Funds and Commissions	100%		MCD
	The Nature Conservancy	TNC	International NGOs	12%		MCD
	OPEC Fund for International Development	OFID	Other Multilateral	100%		MCD
<b>Update</b>	UNDPKO (inclusion of MINUSCA)	UNDPKO	UN Agencies, Funds and Commissions	7%	41310	MCD
<b>Addition in 2016</b>	Catastrophe Containment and Relief Trust	CCR	International Monetary Fund	100%	To be assigned after approval	MCD
<b>Proposals postponed</b>	Convention on Biological Diversity	CBD	UN Agencies, Funds and Commissions	?		
	Global Mechanism	GM	UN Agencies, Funds and Commissions	?		
	Intergovernmental Platform on Biodiversity and Ecosystem Services	IPBES	UN Agencies, Funds and Commissions	?		

13. See [DCD/DAC/STAT\(2012\)6/REV1](#), paragraph 25, for further explanation on factors to take into consideration when determining whether or not an entity is deemed a MCD.

## APPENDIX



## TEMPLATE 1

<b>Full official name of the agency in English:</b>	<b>African Tax Administration Forum</b>		
<b>in French:</b>	Forum sur l'Administration Fiscale Africaine (ATAF)		
<b>Official abbreviation in English:</b>	ATAF		
<b>in French:</b>	ATAF		
<b>Proposing DAC Member:</b>	Finland		
<b>Type of proposal (mark with X):</b>	Original	X	Modification
			Resubmission
<b>Year agency was created or changed its status:</b>	2009		

## Channel Category proposed:

Channel Category Name	Category Code
Other Multilaterals	47000

**Mandate / mission:**

ATAF is a regional inter-governmental organisation, currently consisting of 38 members, primarily focusing on developing more efficient and effective tax administrations on the African continent. ATAF makes the crucial link between the fast developing global tax agenda and African countries' abilities to understand, apply and benefit from their own experiences and the new global tax rules. It provides a vehicle through which its members are able to collectively engage in the global tax arena and voice African positions on tax matters. In assisting its members to mobilise more domestic revenues, ATAF directly promotes economic development and welfare in African countries.

**Activities:**

ATAF's activities and operations focus primarily on developing tax administrations within the broader ambit of building effective and sustainable African financial institutions. It does so in partnership with organisations such as the OECD, the UN, the IMF, the World Bank and the African Development Bank, as well as through partnerships with individual countries such as Finland, Germany and others.

In addition to all the regular issues required by tax officials related to tax policy and administration (such as tax treaties, audit, etc.), ATAF has also included in its work the specialised areas contributing to tax evasion and avoidance such as transparency and exchange of tax information, and base erosion and profit shifting (BEPS). In doing so, ATAF events regularly promote dialogue on tax matters among, and draw on the experience of, various stakeholders, that is government, business and civil society organisations.

ATAF provides its members with opportunities to engage in tax-related events (conferences, seminars, workshops), participate in relevant structures (technical committees, working groups) and access to tools that promote consultation, peer learning and capacity building, and overall awareness-raising towards the greater mobilisation of domestic revenues.

As a regional tax organisation operating on the African continent, the majority of ATAF member countries are LDCs, with the organisations thus activities geared towards building capacity in their tax administrations.

**TEMPLATE 1****Budget:**

The total budget for 2014 was **USD 3 475 851** and the planned budget for 2015 is **USD 5 577 317**. ATAF does not separate core and non-core funding.

The ATAF budget is made up of:

- (a) annual, voluntary and in-kind contributions from its members,
- (b) special financial and in-kind support from the host country South Africa, as well as
- (c) financial and in-kind contributions from donors and development partners.

**Expenditures:**

The ATAF Secretariat is based in Pretoria, South Africa – wherefrom all payments are made. However, payments are also regularly made to service providers in member countries wherever ATAF events take place.

**Web references:**

<http://www.ataftax.org>

<b>TEMPLATE 2</b>			
<b>Full official name of the agency in English:</b>	Green Climate Fund		
<b>in French:</b>	Fonds vert pour le climat		
<b>Official abbreviation in English:</b>	GCF		
<b>in French:</b>			
<b>Proposing DAC Member:</b>	United States		
<b>Type of proposal (mark with X):</b>	<i>Original</i>	<input checked="" type="checkbox"/> <i>Modification</i>	<i>Resubmission</i>
<b>Year agency was created or changed its status:</b>	11 December 2011		
<b>[For resubmissions only]</b> <i>Indicate year rejected, and reasons that justify reconsideration.</i>			
<b>Channel Category proposed</b>			
<b>Channel Category Name</b>		<b>Category Code</b>	
United Nations Agencies, Funds and Commissions		41000	
<b>Mandate / mission:</b>			
<p>The Green Climate Fund is a multilateral fund that was agreed by Parties at the 2010 United Nations Framework Convention on the Climate Change conference held in Cancun, and designated as an operating entity of the Convention's financial mechanism.</p> <p>In the context of sustainable development, the Fund will promote the paradigm shift towards low-emission and climate-resilient development pathways by providing support to developing countries to limit or reduce their greenhouse gas emissions and to adapt to the impacts of climate change, taking into account the needs of those developing countries particularly vulnerable to the adverse effects of climate change.</p> <p>Given the urgency and seriousness of climate change, the purpose of the Fund is to make a significant and ambitious contribution to the global efforts towards attaining the goals set by the international community to combat climate change. The Fund will strive to maximize the impact of its funding for adaptation and mitigation, and seek a balance between the two, while promoting environmental, social, economic and development co-benefits and taking a gender-sensitive approach.</p>			
<b>Governance</b>			
<p>The Fund is governed and supervised by a Board that will have full responsibility for funding decisions and that receives the guidance of the Conference of Parties. The Fund has a Trustee with administrative competence to manage the financial assets of the Fund<sup>14</sup> and a Secretariat.</p>			
<b>Activities:</b>			
<p>The Fund will provide simplified and improved access to funding (including direct access), and will encourage the involvement of relevant stakeholders (including vulnerable groups).</p> <p>Once it has been declared operational by the Board in 2014, the Fund will provide resources through grants, concessional loans, and other financial instruments to fund projects and programs for <b>climate mitigation and adaptation in developing countries</b>. The use of resources will be tracked in terms of climate impact and risk management.</p>			

<sup>14</sup> <http://unfccc.int/resource/docs/2011/cop17/eng/09a01.pdf>


**TEMPLATE 2**

Since UNFCCC is already in Annex 2 as an UN agency, and the GCF TF is a dedicated financial mechanism of UNFCCC, then GCF TF should be incorporated separately in Annex 2.

**Budget**

All contributions are core funding. The Fund will have thematic funding windows. Initially, the Fund will have windows for adaptation and mitigation. An integrated approach to funding mitigation and adaptation will be used to allow for cross-cutting projects and programmes, capacity-building, and technology development and transfer. The Fund will also provide resources for innovative and replicable approaches.

The Fund will also have a private sector facility that enables it to directly and indirectly finance private sector mitigation and adaptation activities at the national, regional and international levels.

After deducting administrative costs, the financial report of the GCF TF, prepared by the Interim Trustee (document GCF/B.06/Inf.04), shows that, as at 31 December 2013, the cumulative resources received by the Fund amounted to US\$ 33.8 million. For most recent financial information, see GCF website at [http://news.gcfund.org/wp-content/uploads/2015/04/GCF\\_contributions\\_2015\\_apr\\_30.pdf](http://news.gcfund.org/wp-content/uploads/2015/04/GCF_contributions_2015_apr_30.pdf).

**Contributions to the GCFTF as of December 31, 2013**

<b>Contributor</b>	<b>Pledge in USD equivalents (thousands)</b>	<b>Receipts in USD equivalents (thousands) a/</b>
Australia	513	513
Czech Republic	300	300
Denmark b/	1,272	608
Finland	648	648
France	326	326
Germany c/	24,456	23,079
Japan	500	500
Korea, Rep of	3,158	3,158
Netherlands	286	286
Netherlandsd/	688	688
Norway	1,402	1,402
Sweden	1,511	1,511
United Kingdom	770	770
<b>Total</b>	<b>35,830</b>	<b>33,789</b>

a/ Represents actual USD receipts.

b/ Supplementary contribution of DKK 3.46 million revalued based on December 31, 2013 exchange

c/ Supplementary contribution of EUR 17 million revalued based on December 31, 2013 exchange

d/ Contribution of EUR 500 thousand revalued based on December 31, 2013 exchange rates

**Expenditures**

The Fund has sufficient resources to start its activities in development countries in 2014. Only administrative costs have been covered to date.

The allocation of resources during the Fund's initial phase will respond to the following principles:

- The Fund will aim for a 50:50 balance between mitigation and adaptation over time;
- The Fund will aim for a floor of fifty percent of the adaptation allocation for particularly vulnerable countries, including least developed countries, small island developing States and African States;



**TEMPLATE 2**

- The Fund will maximize engagement with the private sector, including through a significant allocation to the Private Sector Facility, in order to provide incentives that encourage a paradigm shift to low-carbon development;
- The Fund will be a leader on gender mainstreaming and will define its gender action plan in October 2014.

**Web references**

<http://gcfund.net/home.html>

<http://unfccc.int/resource/docs/2011/cop17/eng/09a01.pdf> launch of GCFTF on 11 December 2011

<http://fiftrustee.worldbank.org/index.php?type=fund&ft=gcf> World Bank/IBRD as Interim Trustee

[http://gcfund.net/fileadmin/00\\_customer/documents/pdf/GCF\\_B06\\_Inf\\_04\\_GCFT\\_Financial\\_Report\\_as\\_of\\_31Dec2013-Interim\\_Trustee\\_fin....pdf](http://gcfund.net/fileadmin/00_customer/documents/pdf/GCF_B06_Inf_04_GCFT_Financial_Report_as_of_31Dec2013-Interim_Trustee_fin....pdf)

<http://gcfund.net/documents/board-meeting-documents.html>

[http://gcfund.net/fileadmin/00\\_customer/documents/pdf/GCF\\_B06\\_Inf03\\_Status\\_of\\_Resources\\_fin\\_14\\_feb\\_2014.pdf](http://gcfund.net/fileadmin/00_customer/documents/pdf/GCF_B06_Inf03_Status_of_Resources_fin_14_feb_2014.pdf)

<b>TEMPLATE 3</b>						
<b>Full official name of the agency in English:</b>	The Nature Conservancy					
<b>in French:</b>	The Nature Conservancy					
<b>Official abbreviation in English:</b>	TNC					
<b>in French:</b>	TNC					
<b>Proposing DAC Member:</b>	United States					
<b>Type of proposal (mark with X):</b>	<i>Original X</i>	<i>Modification</i>				
		<i>Resubmission</i>				
<b>Year agency was created or changed its status:</b>	1951					
<b>Channel Category proposed:</b>						
<table border="1" style="width: 100%; border-collapse: collapse;"> <thead> <tr> <th style="width: 70%;">Channel Category Name</th> <th style="width: 30%;">Category Code</th> </tr> </thead> <tbody> <tr> <td>International NGO</td> <td>21000</td> </tr> </tbody> </table>			Channel Category Name	Category Code	International NGO	21000
Channel Category Name	Category Code					
International NGO	21000					
<p><b>Mandate/mission:</b> The Nature Conservancy is an international non-profit organization, whose mission is to conserve the lands and waters on which all life depends. The Conservancy achieves its mission by working in all 50 US states and in over 50 countries (38 countries on the DAC list) across the globe, including Central and South America, the Caribbean, Africa, Asia and the Pacific. Of the Conservancy's 3,500 employees, nearly 800 are located outside of the United States.</p> <p>Since its establishment in 1951, the Conservancy has protected more than 119 million acres of land and thousands of miles of rivers worldwide and it operates over 100 marine conservation projects globally.</p> <p>The Conservancy is a world leader in cutting-edge conservation science with 550 staff scientists around the globe. For the past two decades, The Nature Conservancy's work has been guided by a framework called Conservation by Design — a systematic approach that determines where to work, what to conserve, what strategies to use and how effective it's been.</p> <p>The Conservancy has financed hundreds of millions of dollars in conservation, protection and restoration throughout the years, and has been at the cutting edge of science, land conservation and innovative financing solutions. The Conservancy is always testing new ways to further its reach—like its recently issued Conservation Notes which allows individual and institutional investors to put their money where their values are by investing in Conservancy projects around the globe, while receiving a modest return on the investment.</p>						
<p><b>Activities:</b> TNC has identified the following four challenges globally to focus its work:</p> <ol style="list-style-type: none"> <li>1. Conserving critical lands</li> <li>2. Restoring oceans</li> <li>3. Securing freshwater</li> <li>4. Reducing the impacts of climate change</li> </ol> <p>TNC's "Global Solutions Global Priorities" matrix guides its work globally in addressing the challenges above. Within each Global Solution, its Global Priorities pursue specific strategies linked to its place-based work that achieve significant gains for nature and people-on-the-ground, in policy and corporate practices, and in building support for conservation. These Global Priorities represent the best opportunities for TNC to make the greatest global impact towards its mission in the years ahead and will guide TNC's investments of its discretionary and global level resources.</p> <p>TNC's three Global Solutions and related Global Priorities are:</p>						



### TEMPLATE 3

1. Protecting and restoring natural systems, specifically focused on Conservation Landscapes, Great Rivers Partnership, and Oceans Solutions.
2. Using Nature Sustainably, specifically focused on Smart Infrastructure and Development, Global Agriculture, Sustainable Fisheries, Forests & Climate, Securing Water, Climate and Disaster Risk Reduction, and Indigenous and Communal Conservation.
3. Broadening the Constituency for Conservation, specifically focused on Valuing Nature, and Expanding Natures Constituency.

TNC research has identified ten conservation mechanisms with empirical evidence of poverty reduction benefits to the rural poor: nontimber forest products (NTFPs), community timber enterprises, payments for environmental services (PES), nature-based tourism, fish spillover, mangrove restoration, protected area jobs, agroforestry, grasslands management, and agrobiodiversity conservation (report link below).

**Budget:** TNC's total income in Fiscal Year 2014 (from 2014 external audit) was \$1.114 billion, of which \$538 million came from voluntary contributions, \$235 million from investment income, and \$121 million from government grants and contracts. USAID plus nine foreign governments and foreign entities contributed nearly \$40 million in grants and contract in FY2014 to TNC.

TNC's total income in Fiscal Year 2013 (from 2013 external audit) was \$949 million, of which \$411 million came from voluntary contributions, \$117 million from investment income, and \$121 million from government grants and contracts. USAID plus nine foreign governments and foreign entities contributed nearly \$37 million in grants and contract in FY2013 to TNC.

#### Expenditures:

TNC's total expenditures in Fiscal Year 2014 (from 2013 IRS Form 990) was \$758 million, with over \$114 million spent outside of the US (\$88 million in DAC list countries) as follows:

- Central America and the Caribbean (11 offices, 59 staff): \$16.2 million
- East Asia and the Pacific (11 offices, 262 staff): \$36.3 million
- Europe (3 offices, 15 staff): \$0.6 million
- North America, including Canada (2 offices, 54 staff): \$15.6 million
- South America (8 offices, 228 staff): \$30.4 million
- Sub-Saharan Africa (4 offices, 30 staff): \$15 million

TNC's total expenditures in Fiscal Year 2013 (from 2012 IRS Form 990) was \$765 million, with over \$107 million spent outside of the US (\$93 million in DAC list countries) as follows:

- Central America and the Caribbean (10 offices, 61 staff): \$16.7 million
- East Asia and the Pacific (11 offices, 271 staff): \$30.3 million
- Europe (3 offices, 9 staff): \$0.6 million
- North America, including Canada (2 offices, 45 staff): \$13.1 million
- South America (8 offices, 303 staff): \$31.8 million
- Sub-Saharan Africa (3 offices, 22 staff): \$14.6 million

#### Web references:

[www.nature.org](http://www.nature.org)

<b>TEMPLATE 4</b>						
<b>Full official name of the agency in English:</b>	The OPEC Fund for International Development					
<b>in French:</b>	Le Fonds de l'OPEP pour le développement international					
<b>Official abbreviation in English:</b>	OFID					
<b>in French:</b>	FODI					
<b>Proposing DAC Member:</b>	The Secretariat – in the context of efforts to facilitate reporting by countries beyond the DAC membership					
<b>Type of proposal (mark with X):</b>	<i>Original</i>	<i>Modification</i>				
		<i>Resubmission: x</i>				
<b>Year agency was created or changed its status:</b>	1976					
<b>[For resubmissions only]</b> <i>OFID was on the DAC List of ODA-eligible International Organisations until it was removed in 2000, when work was undertaken to clean up the List and no DAC members were reporting contributions to the organisation. Proposing to include it again on the List is in line with a wider effort of facilitating reporting by non-DAC countries as discussed at the 10 February 2014 DAC meeting based on a paper by the Secretariat.</i>						
<b>Channel Category proposed:</b>						
<table border="1"> <thead> <tr> <th style="text-align: left;">Channel Category Name</th> <th style="text-align: left;">Category Code</th> </tr> </thead> <tbody> <tr> <td>Other Multilaterals</td> <td>47000</td> </tr> </tbody> </table>			Channel Category Name	Category Code	Other Multilaterals	47000
Channel Category Name	Category Code					
Other Multilaterals	47000					
<b>Mandate/mission:</b>						
<p>The mission of OFID is to alleviate poverty through South-South Partnership with developing countries, particularly the poorer, low-income countries that most need to make progress in social and economic terms. OFID focusses on people and their basic needs. Its projects are meant to encourage self-reliance. It has a long experience in building infrastructure, strengthening social services delivery and promoting productivity, competitiveness and trade.</p>						
<b>Activities:</b>						
<p>It pursues this mission by extending support through a wide range of instruments including concessional loans, balance of payments support, trade financing and grants. It provides food aid and humanitarian emergency relief and it participates in financing private sector activities in developing countries. Some of its financial support is provided through other development institutions. Many projects are the result of co-financing arrangements with other institutions.</p> <p>The members of the Organization of Petroleum Exporting Countries founded the organisation with the purpose of collectively channelling aid to developing countries. OFID works with many other international institutions in order to co-ordinate its efforts. For example, OFID is one of the ten Arab Coordination Group Institutions, which includes bilateral development funds of Kuwait, Qatar, Saudi Arabia and the United Arab Emirates and five other multilateral organisations.</p>						



**TEMPLATE 4**

**Budget:**

As of 31 December 2013, and since its inception, OFID had committed USD 16.7 billion and disbursed 10.7 billion. In 2013 alone it made commitments worth USD 1.5 billion, compared to USD 1.3 billion in 2012.

**Expenditures:**

OFID works in developing countries all over the world. OFID's USD 16.7 billion in accumulative commitments at the end of 2013, consisted in public sector loans (66%), its private sector facility (12), its trade finance facility (12%), funds channelled through OFID to other multilateral organisations that are on the List of ODA-eligible international organisations (6%) and grants (3%). Of the operations approved in 2012 and 2013 all loans and activities of the private sector and trade finance facilities were of developmental nature. The same was true for grants, except maybe for two activities each year which were related to the promotion of the language and culture of part of the member countries<sup>15</sup>. However, these activities accounted for less than 0.01% of the total amounts approved in 2012 and 2013 respectively.

**Web references:**

OFID webpage: [www.ofid.org](http://www.ofid.org)

<sup>15</sup>The Secretariat has not assessed in any detail the ODA-eligibility of these grants, but in any case the amounts only represent 0.01% of total amounts approved.

<b>TEMPLATE 5</b>						
<b>Full official name of the agency in English:</b>	Global Forum of Migration and Development					
<b>in French:</b>	Le Forum Mondial sur la Migration et le Développement					
<b>Official abbreviation in English:</b>	GFMD					
<b>in French:</b>	FMMD					
<b>Proposing DAC Member:</b>	Germany, Sweden, United States					
<b>Type of proposal (mark with X):</b>	<i>Original X</i>	<i>Modification</i>				
<b>Year agency was created or changed its status:</b>	2007					
<b>[For resubmissions only]</b> <i>Indicate year rejected, and reasons that justify reconsideration.</i>						
<b>Channel Category proposed:</b>						
<table border="1" style="width: 100%; border-collapse: collapse;"> <thead> <tr> <th style="text-align: left;">Channel Category Name</th> <th style="text-align: left;">Category Code</th> </tr> </thead> <tbody> <tr> <td>Other Multilaterals</td> <td>47000</td> </tr> </tbody> </table>			Channel Category Name	Category Code	Other Multilaterals	47000
Channel Category Name	Category Code					
Other Multilaterals	47000					
<b>Mandate/mission:</b>						
<p>The Global Forum on Migration and Development was created as a result of the 2006 UN High-Level Dialogue on Migration and Development. It is the prime and unique forum for more than 150 participating states to discuss the topic of migration as a driver for development, touching upon different facets every year for an exchange among interested state parties. It is a state-led process with an annual chairmanship and a very lean “Support Unit”.</p> <p>GFMD member states can join a “Steering Group” if they wish to be actively involved in topics and are willing to contribute, or else be part of the “Friends of the Forum”. Special “Civil Society Days” during annual meetings as well as a civil society component in regular meetings engage societies for the joint goal of sustainable development for all.</p> <p>The GFMD aims at promoting transparency and efficiency, in particular concerning poverty eradication-oriented and sustainable policies in the area of migration. At the same time, the forum’s integral function is to exchange fundamental information and migration know-how for the sake of development between civil society, host countries and countries of origin.</p>						
<b>Activities:</b>						
<p>The GFMD is a genuine <b>forum</b> for exchange of views and its main benefit is the exchange of <i>best practices</i> of migration management leading to increased development. Sharing of <i>best practice</i> results in projects and workshops conducted jointly by industrialized, emerging and developing countries. While improving structures in developing countries, this also fosters trust and bilateral relations among member states. The GFMD’s participants discuss different perspectives of migration and development. Originating from different regions, they represent a broad range of development levels in their economies, their social systems and political life.</p> <p>During the past years, the forum discussed topics such as “Integrating Migration Policies into Development Strategies for the Benefit of All” and “Partnerships for Migration and Human Development -</p>						



#### TEMPLATE 5

shared prosperity, shared responsibility”. The current Turkish chair highlights “Human Mobility for Sustainable Development” as its overall objective, which will be discussed in more detail in 2015 at three thematic meetings, six parallel working groups and the annual summit.

Remittances are another recurring topic of discussion at the GFMD. According to the World Bank, more than 415bn USD of remittances were sent in 2013, quadruple the amount of total ODA. The lowering of transfer costs in the various remittance transfer corridors (many of them ranging from 5–15 %) by even a few percentage points will –according to the World Bank and the ILO– greatly benefit receiving households in developing countries.

In conclusion, this forum for exchange of information (involving civil society, representatives of countries of origin as well receiving states) is a benefit in particular for developing countries’ migration management structures.

#### **Budget:**

The GFMD budget for 2013-2014 under Swedish Chairmanship was 1.67m USD; 557,000 USD (33% of the total budget) of which were allocated to travel costs for LDC and OLIC country participants to preparatory and summit meetings; almost 10 % of the budget supports civil society activities. The Turkish Chair’s budget for 2014/2015 is projected at 3.07m USD.

There is no assessed contribution to the GFMD, only voluntary contributions from various states, and no division of core and non-core funding.

#### **Expenditures:**

The GFMD holds its regular forum meetings in Geneva/Switzerland. Expenditures from the budget are spent mainly for preparatory meetings, for the annual summit in the country of the Chair (2016 projected: Bangladesh; 2015: Turkey, 2013/14: Sweden, 2012: Mauritius), and, in addition, to regional consultations some chairs organize in all regions (travel costs for these regional meetings are not part of the annual budget). As the GFMD is not an implementing agency but a forum for cooperation, it does not have its own activities but development impacts in all participating states.

#### **Web references:**

<http://www.gfmd.org/process/background>

<http://www.gfmd.org/process/operating-modalities>



**TEMPLATE 6**

<b>Full official name of the agency in English:</b>	North American Development Bank		
<b>in French:</b>	Banque nord-américain de développement		
<b>Official abbreviation in English:</b>	NADB		
<b>in French:</b>			
<b>Proposing DAC Member:</b>			
<b>Type of proposal (mark with X):</b>	<i>Original</i> <input checked="" type="checkbox"/>	<i>Modification</i> <input type="checkbox"/>	<i>Resubmission</i> <input type="checkbox"/>
<b>Year agency was created or changed its status:</b>	1993 (created)		
<b>[For resubmissions only]</b> <i>Indicate year rejected, and reasons that justify reconsideration.</i>			
<b>Channel Category proposed:</b>			
<b>Channel Category Name</b>		<b>Category Code</b>	
Regional Development Banks		46000	
<b>Mandate/mission:</b>			
<p>NADB serves communities in Mexico up to 300 kilometers south of the border with the United States to finance projects that prevent, control or reduce environmental pollutants or contaminants, improve the drinking water supply, or protect flora and fauna, so as to improve human health, promote sustainable development, or contribute to a higher quality of life.</p> <p>NADB primarily finances construction and related engineering costs and also provides small grants for project development and studies through a technical assistance program. In addition, NADB works with state and local governments and other project sponsors to help them implement sound financial and business practices that provide a basis for well-managed debt financing.</p>			
<b>Activities:</b>			
<p>NADB's core mission comprises water pollution, wastewater treatment, and municipal solid waste projects; additional qualifying environmental infrastructure projects include those that improve air quality, public transportation projects, and projects related to clean and efficient energy.</p> <p>As of December 31, 2014, NADB's outstanding loan portfolio in Mexico of USD 467.0 million was composed of 43.1% water/wastewater projects, 29.2% air quality/paving projects, and 27.2% wind energy projects.</p> <p>All of NADB's activities in Mexico fall within the definition of Official Development Assistance. The Bank was established by two governments with the promotion of sustainable development and welfare as its main objective through the financing of environmental infrastructure projects with loans and grants. The majority of its loans have an interest rate below 10%.</p>			
<b>Budget:</b>			
<p>NADB disbursed USD 254.2 million in loans during 2014 and expects to disburse a similar amount in 2015. From inception in 1994 to December 31, 2014, NADB has disbursed USD 48.4 million in grant</p>			



**TEMPLATE 6**

funds and USD 705.5 million in loans from core funding to finance direct project costs in Mexico. In addition, NADB has channeled USD 311.1 million in United States earmarked grant funds and USD 30 million in Germany earmarked concessionary loan funds in Mexico.

NADB was capitalized equally by the governments of Mexico and of the United States in a total paid-in amount of USD 450 million. The capital base may be increased as needed and as agreed between the two shareholder governments.

**Expenditures:**

NADB operates in a belt region along the Mexico-United States border which extends approximately 2,100 miles from the Gulf of Mexico to the Pacific Ocean.

Eligible projects must be located within 100 kilometers north of the international boundary in the four U.S. states of Arizona, California, New Mexico, and Texas; or 300 kilometers south of the border in the six Mexican states of Baja California, Chihuahua, Coahuila, Nuevo León, Sonora, and Tamaulipas.

Projects beyond these areas may be eligible if they remedy a transboundary environmental or health problem.

**Web references:**

NADB's main portal: [www.nadb.org](http://www.nadb.org)

2013 Annual Report: [www.nadb.org/pdfs/publications/2013AnnualReport.pdf](http://www.nadb.org/pdfs/publications/2013AnnualReport.pdf)

Charter published in Mexico's official gazette:

[www.dof.gob.mx/nota\\_detalle.php?codigo=4816991&fecha=27/12/1993](http://www.dof.gob.mx/nota_detalle.php?codigo=4816991&fecha=27/12/1993)