Glossary

Bilateral flow

Bilateral transactions are those undertaken by a development assistance provider directly with a developing country. They also encompass transactions channelled through multilateral agencies ("multi-bi" or "earmarked" contributions), transactions with non-governmental organisations active in development and other, internal development-related transactions such as interest subsidies, spending on promotion of development awareness, debt reorganisation and administrative costs.

Commitment

A commitment is a firm written obligation by a government or official agency, backed by the appropriation or availability of the necessary funds, to provide resources of a specified amount under specified financial terms and conditions and for specified purposes for the benefit of a recipient country or a multilateral agency.

Channels of delivery

Channels of delivery refer the first institutional recipients/implementing partner of foundations' giving, i.e. the entity that has implementing responsibility over the funds and is, in principle, linked to the extending agency by a contract or other binding agreement, and is directly accountable to it. See also paragraph 164 of www.oecd.org/dac/financing-sustainable-development/development-finance-standards/DCDDAC(2016)3FINAL.pdf.

Civil society organisations (CSOs)

CSOs can be defined to include all non-market and non-state organisations outside of the family in which people organise themselves to pursue shared interests in the public domain. Examples include community-based organisations and village associations, environmental groups, women's rights groups, farmers' associations, faith-based organisations, labour unions, co-operatives, professional associations, chambers of commerce, independent research institutes and the not-for-profit media.

Creditor Reporting System (CRS)

CRS is the central statistical reporting system of the Development Assistance Committee (DAC) whereby bilateral and multilateral providers of development co-operation report at item level on all flows of resources to developing countries. It is governed by reporting rules and agreed classifications, and used to produce various aggregates, making DAC statistics the internationally recognised source of comparable and transparent data on official development assistance (ODA) and other resource flows to developing countries.

Core allocations

Core allocations are un-earmarked contributions; the development assistance provider relinquishes the exclusive control of funds allocated to non-governmental or multilateral agencies.

DAC List of ODA-Eligible International Organisations

The *DAC List of ODA-Eligible International Organisations*, including multilateral agencies, international NGOs, networks and PPPs. Core budget (unearmarked) contributions to these organisations may be reported as ODA in whole or in part. The *DAC List of ODA-Eligible organisations* complements the *DAC List of ODA Recipients*. This List of ODA-Eligible Organisations is reviewed annually by the DAC Working Party on Development Finance Statistics (WP-STAT).

Earmarked contributions to organisations not on the List may also be ODA-eligible provided the contribution meets the ODA criterion of having the promotion of economic development and welfare of developing countries as the main objective (see ODA definition). Such contributions would be reported by members under bilateral ODA.

A listing of INGOs, networks and PPPs is circulated to members for reporting but is not exhaustive. Contributions (both core and earmarked) to INGOs, networks and PPPs are reportable under bilateral ODA, provided the main objective of the organisation is the promotion of economic development and welfare of developing countries (see ODA definition). For more information refer to www.oecd.org/dac/stats/annex2.htm.

DAC List of ODA-Eligible Multilateral Organisation

DAC List of ODA Recipients is the list of developing countries eligible for official development assistance (ODA). This list is maintained by the Development Assistance Committee (DAC) and revised every three years. The countries on the List are structured in the following income group categories:

- Least developed countries (LDCs): a group established by the United Nations. To be classified as an LDC, a country's income, economic diversification and social development must fall below established thresholds. The DAC List of ODA Recipients is updated immediately to reflect any change in the LDCs group.
- Other low-income countries (LICs): includes all non-LDCs with per capita gross national income (GNI) of USD 1 045 or less in 2013 (World Bank Atlas basis).
- Lower middle-income countries (LMICs): countries with GNI per capita (World Bank Atlas basis) between USD 1 046 and USD 4 125 in 2013. LDCs which are also LMICs are only shown as LDCs, not as LMICs.
- Upper middle-income countries (UMICs): countries with GNI per capita (World Bank Atlas basis) between USD 4 126 and USD 12 745 in 2013.

When a country is added to or removed from the LDCs group, totals for the income groups affected are adjusted retroactively to maximise comparability over time with reference to the current list. For the current income classifications as defined by the World Bank, please see: http://data.worldbank.org/news/2015-country-classifications. For more details on the List see http://www.oecd.org/dac/stats/daclist.htm.

Development Assistance Committee

Development Assistance Committee (DAC) is the committee of the Organisation for Economic Co-operation and Development (OECD) that deals with development co-operation matters. A description of its aims and a list of its members are available at: www.oecd.org/dac.

Development Co-operation Directorate

The OECD Development Co-operation Directorate (DCD) supports the DAC, contributing to developing better policies for better lives through transparent data on development finance, and improved development co-operation practices and policies.

Disbursement

Disbursements refer to the release of funds to or the purchase of goods or services for a recipient; by extension, the amount thus spent. Disbursements record the actual international transfer of financial resources, or of goods or services valued at the cost to the provider.

Economic infrastructure and services

In the DAC sectoral classification, economic infrastructure and services relate to assistance for networks, utilities and services that facilitate economic activity, notably transport & storage, communications, energy generation, distribution & efficiency, banking & financial services and business & other services. For more information see www.oecd.org/dac/stats/purposecodessectorclassification.htm.

Ending violence against women and girls

In the DAC sectoral classification, ending violence against women and girls refers to support to programmes designed to prevent and eliminate all forms of violence against women and girls/gender-based violence. This encompasses a broad range of forms of physical, sexual and psychological violence including but not limited to: intimate partner violence (domestic violence); sexual violence; female genital mutilation/cutting (FGM/C); child, early and forced marriage; acid throwing; honour killings; and trafficking of women and girls. Prevention activities may include efforts to empower women and girls; change attitudes, norms and behaviour; adopt and enact legal reforms; and strengthen implementation of laws and policies on ending violence against women and girls, including through strengthening institutional capacity. Interventions to respond to violence against women and girls/gender-based violence may include expanding access to services including legal assistance, psychosocial counselling and health care; training personnel to respond more effectively to the needs of survivors; and ensuring investigation, prosecution and punishment of perpetrators of violence. For more information see http://www.oecd.org/dac/stats/purposecodessectorclassification.htm.

Global High Net Worth Individual (HNWI)

HNWI are defined as investors that have at least USD 1 million to a maximum of USD 30 million in financial assets. Those who exceed that limit are considered ultra-high net-worth individuals (UHNWI).

Human rights

In the DAC sectoral classification, human rights refer to measures to support specialised official human rights institutions and mechanisms at universal, regional, national and local levels in their statutory roles to promote and protect civil and political, economic, social and cultural rights as defined in international conventions and covenants; translation of international human rights commitments into national legislation; reporting and follow-up; human rights dialogue. It may also refer to human rights defenders and human rights NGOs; human rights advocacy, activism, mobilisation; awareness raising and public human rights education; human rights programming targeting specific groups, e.g. children, persons with disabilities, migrants, ethnic, religious, linguistic and sexual

minorities, indigenous people and those suffering from caste discrimination, victims of trafficking, victims of torture. For more information see www.oecd.org/dac/stats/purposecodessectorclassification.htm.

Humanitarian assistance

In the DAC sectoral classification, humanitarian assistance includes activities to save lives, alleviate suffering and maintain and protect human dignity during and in the aftermath of emergencies. For more information see www.oecd.org/dac/stats/purposecodessectorclassification.htm.

Infectious diseases control

For the purpose of this publication, infectious diseases control refer to activities under the health sector (targeting malaria, tuberculosis, polio eradication, de-worming and other infectious diseases) and population policies/programmes & reproductive health (sexually transmitted diseases including HIV/AIDS).

Key performance indicators (KPIs)

A set of quantifiable measures that a company or industry uses to gauge or compare performance in terms of meeting their strategic and operational goals. (Source: www.investopedia.com).

Multilateral development banks

Multilateral development banks are institution created by a group of countries, which provides financing and professional advice for the purpose of development. The main multilateral development banks are the World Bank, the European Investment Bank (EIB), the Asian Development Bank (ADB), the New Development Bank (NDB), the European Bank for Reconstruction and Development (EBRD), the Inter-American Development Bank Group (IDB or IADB), the African Development Bank (AfDB), and the Islamic Development Bank (IsDB).

Multilateral system

In DAC statistics, the multilateral system refers to international institutions with governmental membership that conduct all or a significant part of their activities in favour of development and aid recipient countries. They include multilateral development banks (e.g. the World Bank, regional development banks), United Nations agencies and regional bodies (e.g. certain European Union and Arab agencies). A contribution by a DAC member to such an agency is deemed to be multilateral if it is pooled with other contributions and disbursed at the discretion of the agency.

Multisector/cross-cutting

In the DAC sectoral classification, multisector/cross-cutting support refers to general environmental protection and other projects which straddle several sectors. For more information see http://www.oecd.org/dac/stats/purposecodessectorclassification.htm.

Non-governmental organisation (NGOs)

A non-governmental organisation (NGO) is any non-profit entity in which people organise themselves on a local, national or international level to pursue shared objectives and ideals, without significant government-controlled participation or representation. NGOs include co-operative societies, trade unions, and ad-hoc entities set up to collect funds for a specific purpose.

Official development assistance (ODA)

The DAC defines ODA as those flows to countries and territories on the DAC List of ODA Recipients which are:

1. provided by official agencies, including state and local governments, or by their executive agencies; and
2. each transaction of which:
   a. is administered with the promotion of the economic development and welfare of developing countries as its main objective; and
   b. is concessional in character and conveys a grant element of at least 25% (calculated at a rate of discount of 10%)."

ODA is the basic financial support used to develop the building blocks of nations, from healthcare and education services, to building infrastructure. Once these are firmly in place, nations can typically start to attract or develop other sources of development finance, as they move up the income scale.

ODA can flow directly from a donor to a recipient country (bilateral ODA) or be provided via a multilateral agency (multilateral ODA). (Source: OECD DAC).

Other official flows

Other official flows (OOF) refer to transactions by the official sector which do not meet the conditions for eligibility as official development assistance (ODA), either because they are not primarily aimed at development or because they have a grant element of less than 25%.

Production sectors

In the DAC sectoral classification, production sectors include activities in support of agriculture, forestry, fishing, industry/manufacturing, mineral resources & mining, construction, tourism and trade policy & regulations & trade-related adjustments. For more information see www.oecd.org/dac/stats/purposecodessectorclassification.htm.

Public-private partnerships (PPPs) and networks

Public-private partnerships (PPPs) and networks are collaborative arrangements between private actors and bilateral/multilateral agencies or governments to address specified developmental issues. A PPP is an operational partnership whose board or other governance structure includes both public officials and private individuals. A network is a global or regional organisations that supports and brings together public sector, private sector and civil society organisations with similar goals to facilitate knowledge sharing.

Residence principle

The concept of "residence" is not based on nationality or legal criteria, but on the transactor's centre of economic interest: an institutional unit has a centre of economic interest and is a resident unit of a country when, from some location (dwelling, place of production, or other premises) within the economic territory of the country, the unit engages and intends to continue engaging (indefinitely or for a finite period) in economic activities and transactions on a significant scale. (One year or more may be used as a guideline but not as an inflexible rule.).

Small island developing states

SIDS include some of the world's smallest and most remote states in the world. They are a diverse group of countries, differing in terms of population size and densities,

geographical spread and relative development progress. Yet, they share common challenges and vulnerabilities that prevent them from investing in resilient development and seriously hinder their growth prospects. These include: high exposure to natural disasters and climate change, high exposure to global economic shocks, small or unstable domestic revenues and limited borrowing opportunities. For more information see www.oecd.org/dac/financing-sustainable-development/development-finance-topics/small-island-developing-states.htm.

Social enterprises

Any private entity conducted in the public interest, organised with an entrepreneurial strategy but whose main purpose is not the maximisation of profit but the attainment of certain economic and social goals, and which has a capacity of bringing innovative solutions to the problems of social exclusion and unemployment.

Social infrastructure and services

In the DAC sectoral classification, social infrastructure and services refer to efforts to develop the human resource potential of developing countries in the sectors of education, health, population policies/programmes & reproductive health (further health & reproductive health), water supply & sanitation, government & civil society and other social infrastructure & services. For more information see http://www.oecd.org/dac/stats/purposecodessectorclassification.htm.

Social purpose organisations (SPOs)

The EVPA uses the term SPO to show that venture philanthropists may fund a range of organisational types, from charities and non-profit organisations through to socially driven and even purely commercial businesses. What unites these organisations is their individual or collective contribution to positive social/and or environmental impact rather than their legal status or the generation of profit.

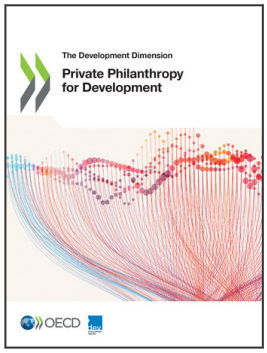
South-South co-operation

There are numerous descriptions of South-South co-operation, but the UN General Assembly describes it as "… a manifestation of solidarity among peoples and countries of the South that contributes to their national well-being, their national and collective self-reliance and the attainment of internationally agreed development goals, including the Millennium Development Goals" (UN General Assembly Resolution 64/222).

According to UNOSSC, South-South co-operation is about developing countries working together to find solutions to common development challenges. Linked by similarities in their development contexts and challenges, the countries of the South have been increasingly active in sharing knowledge, exchanging technologies and forming common agenda and collective actions. www.arab-ecis.unsouthsouth.org/about/what-is-south-south-cooperation/.

Support to fragile context

Support to fragile contexts corresponds to gross bilateral ODA to the list of fragile contexts as identified in the 2015 OECD report on fragility. For information on the States of Fragility report, see: www.oecd.org/dac/conflict-fragility-resilience/listofstateoffragilityreports.htm.



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