

DEVELOPMENT CO-OPERATION DIRECTORATE
DEVELOPMENT ASSISTANCE COMMITTEE

Working Party on Statistics

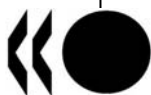
GUIDELINES FOR REPORTING IN CRS++ FORMAT

These Guidelines supersede the instructions in DCD/DAC/STAT(2008)17/REV1. They reflect the changes in the CRS++ format resulting from the new classification by types of aid and the climate change adaptation marker. The instructions in these Guidelines will take effect from 2011 reporting on 2010 flows.

This document is submitted for DECLASSIFICATION under the written procedure. If no objection is received before the 10 March 2011, it will be declassified.

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GUIDELINES FOR REPORTING IN CRS++ FORMAT AND EXAMPLES

The purpose of these guidelines is to provide technical guidance on the CRS++ format to statistical reporters. The CRS++ format and related codes presented in this document are also available online in Excel format at: www.oecd.org/dac/stats/crs/crsplus.

I. Introduction to converged CRS/DAC reporting

1. A converged reporting system for CRS and DAC was developed by the Working Party on Statistics (WP-STAT) Task Team on Convergence and Classifications in 2005. It has been implemented by a growing number of members (21 members as of 2010) and allows them to fulfil their reporting requirements with regard to CRS Forms 1 and 2. In addition, the converged reporting enables the compilation of aggregates for the DAC Annual Questionnaire on DAC Tables 1, 2a, 2b, 3a, 4, 5 and 7b and the DAC Advance Questionnaire.

2. Converged reporting has been on a voluntary basis since reporting on 2005 flows. Converged CRS/DAC Reporting Directives will be submitted for approval to the WP-STAT in June 2011 in order to formalise this process for 2012 reporting. Meanwhile, DAC Statistical Reporting Directives and CRS Reporting Directives¹ remain valid.

3. In June 2008, the Working Party on Statistics agreed to the new classification by types of aid. It will improve consistency between CRS and DAC data and achieve convergence of the two reporting systems with regard to classifications. The generation of aggregates on Table DAC 1 from CRS++ reporting is facilitated through this new classification. It will take effect from 2011 reporting on 2010 flows².

II. General principles for reporting

4. Reporters use a single file format to fulfil the CRS++ reporting requirements. The CRS item-level reporting system for bilateral Official Development Assistance (ODA) and Other Official Flows (OOF) has been extended to also cover multilateral ODA, multilateral OOF and private flows. This extended CRS, called CRS++, allows the compilation of all aggregates collected in the DAC Annual and Advance Questionnaires.

The agreed rules enabling compilation of DAC Tables from item-level reporting are shown in Annex 4 of these reporting guidelines.

5. In practice, there are four main changes to the standard requirements of the Creditor Reporting System resulting from the introduction of the CRS++ reporting format.

- i. Due to the extension of the coverage of reporting, the type of flow classification has been expanded and supplemented with “types of finance”.

1. DCD/DAC(2010)40/REV1 and DCD/DAC(2007)39/FINAL respectively.

2. See DCD/DAC/STAT/M(2008)2/FINAL.

- ii. For the same reason, the item “Bi/multi” has been introduced to enable the distinction between bilateral (including the identification of core contributions to private sources) and multilateral ODA³, as well as multilateral outflows and outflows from private sources.
- iii. Channel of delivery has become a basic data item. The use of channel codes is indispensable for reporting on multilateral flows.
- iv. Form 1 on commitments and Form 2 on disbursements have been merged to facilitate reporting by members and data processing by the Secretariat.

A. Type of flow and type of finance

6. All types of resource flows covered in the DAC Statistical Reporting Directives are included in CRS++. The type of flow classification has therefore been expanded to distinguish not only between ODA and OOF but also private flows, i.e. long-term capital transactions made by residents of DAC countries and grants by private non-governmental organisations (NGOs) and other private sources (including foundations and other private bodies) based in DAC countries. (See Annex 1.)

7. Type of finance characterises the nature of the financial transaction. A distinction is made between grants, interest subsidies, capital subscriptions, loans, export credits, equity investment, direct investment, bonds, and other securities and claims. Debt relief is defined as a separate type of finance category including therein all debt relief operations, whether in the form of grants or loans. (See Annex 2.)

B. Type of aid

8. The type of aid classification distinguishes between various aid modalities (budget support, core contributions and pooled programmes and funds, project-type interventions, technical assistance, scholarships and student costs in donor countries, debt relief, administrative costs and other in-donor expenditures). The classification is applicable to bilateral ODA (grants, equities, loans) and multilateral ODA contributions. Each category is broken down into sub-types. (See Annex 3.)

9. When activities are assigned the type of aid “C01 – project-type intervention”, members able to do so should report the amount used for financing donor experts/consultants. This reporting is optional.

10. The combination of type of flow, type of finance and type of aid link item-level reporting to the aggregates of DAC tables. The line or column items of all DAC tables are to a large extent defined by these various combinations.

C. Channel of delivery

11. The channel of delivery field in CRS++ serves two purposes. On the one hand it permits the identification of core funding to specific multilateral organisations (as requested in Tables DAC1 and

3 . The new types of aid B01 and B02 now make the item “Bi/multi” redundant for ODA flows, but it is still required for non-ODA flows for the time being.

DAC2a). On the other hand it enables the calculation of aggregates on bilateral aid channelled through multilateral organisations and NGOs. There are numerous demands for such data both at the level of global figures (e.g. DAC members' aid channelled through the UN) and at the recipient country level (to identify a specific activity in the recipient country according to its implementing agency).

12. Members are asked to report individual channel codes at a detailed level (as opposed to broad categories, e.g.: 41140 for WFP and not 41000, see Annex 6), at least for codes for organisations listed in Table DAC2a. This information is essential to generate aggregate data on multilateral ODA from the CRS++ reporting, especially for Table DAC2a.

D. Reporting of commitments and disbursements in a single file

13. The same format is used to collect both commitment and disbursement data, and reporters can use one of the three options described below. The same option may be used to report all resource flows, but for some members it may be necessary to make use of a combination of options.

(1) Preferred option: each activity is identified throughout its life using a unique "CRS Id number". (See Section V.)

The link between original commitments and subsequent disbursements is preserved and makes it possible to analyse project implementation.

When reporting a new commitment, all CRS++ fields should be completed, with item 33 "Commitments" indicating the amount committed, and item 34 "Amounts extended" indicating the amount disbursed, if any, during the same reporting year.

When reporting a disbursement on a former commitment, all CRS++ fields (except items 36-40 and 42-55⁴) should be completed, with item 34 "Amounts extended" indicating the amount disbursed, and item 33 "Commitments" being equal to 0 (this field records only new commitments agreed during the reporting year).

In cases (2) and (3) below, the CRS Id number used is a sequential number starting with the four digits of the reporting year; it is incremented at each new commitment or disbursement of an activity reported.

(2) Alternative: the link between original commitments and subsequent disbursements cannot be made and reporting on the two is disconnected.

When reporting a new commitment, all CRS++ fields should be completed (including amounts disbursed, if any, during the same reporting year).

When reporting a disbursement on a former commitment, all CRS++ fields should be completed except those related to commitments (items 36-40 and 42-55).

(3) Case where only disbursements are reported.

4. Volume data on tying status, IRTC, expert commitments and export credits, and all items on terms of repayment. See Section VI for item details.

A number of members cannot report grant aid commitments (or do not use this concept) and report on a disbursement basis only. Also, the commitment concept does not apply to certain categories of aid (e.g. aid to refugees in donor countries), for which only disbursement data are available. For such activities, all CRS++ fields should be completed, and the items related to commitments should be set equal to the disbursement figure (in which case, the nature of submission should be equal to 8 “commitment=disbursement”). These estimated commitments will be used as substitutes for actual commitments in studies that use aid commitments (e.g. sectoral analysis)⁵.

III. Reporting requirements for different resource flows (ODA/OOF/private grants/private market)

14. Not all CRS++ items should or need to be reported for all types of resource flows. Much more detail is needed for ODA, in particular bilateral ODA, which is subject to specific eligibility rules, monitoring of various DAC recommendations on terms and untying, and specific analyses of the sector of allocation of funds. By contrast, many items from CRS++ are not relevant to the data collection on private flows (e.g. policy objectives, tying status). Relevant items for each category (ODA/OOF/private grants/private market) are described in Annex 5.

Optimal level of aggregation

15. CRS++ is based on item-level reporting. For **bilateral ODA**, data generally relate to individual aid activities (projects and programmes), but semi-aggregate reporting (a total per recipient and per sector) is applicable to certain types of aid (see section II.1.5 of the CRS Directives “Specific instructions for reporting on technical co-operation, contributions to non-governmental organisations, humanitarian aid and food aid, debt reorganisation and administrative costs”). **Multilateral ODA** flows are reportable contribution by contribution. **Non-export credit OOF** are reportable activity by activity, whereas **export-credit OOF** and **private flows** should be reported in aggregate form by recipient country and type of finance.

Note on reporting of loans

16. Loan by loan reporting is required for new ODA and OOF loan commitments and subsequent disbursements, as these data serve in sectoral analyses of resource flows. Data on fully disbursed outstanding loans and on rescheduled loans are used for debt statistics purposes only, and may be reported in the form of aggregates by recipient country.

IV. Data validation by members

17. During the period of voluntary reporting in CRS++, no formal validation processes are required since all DAC aggregate reporting requirements still apply. However, members are encouraged to test the validation procedure presented at WP-STAT meetings so that it can be improved if necessary. The procedure consists in members validating their CRS++ reporting through the reporting of table DAC 1 complemented by the “Validation table” (also included in the annual DAC Questionnaire).

5. For private flows, reporting is requested on disbursements only.

V. Instructions for CRS Id format in the CRS++ reporting

18. For each transaction reported in the CRS++ format, reporters must include a CRS Id number (item 4) in addition to their own donor project number (item 5). The CRS Id number ensures the unicity of each transaction in the database, and possibly the link between original commitments and subsequent disbursements over several years. The format needs to be common to all donors and is fixed to 10 digits: YYYYxxxxxx. It is a sequential number starting with the four digits of the original commitment year of the activity and is unique throughout the activity life (original commitment, subsequent increases and disbursements).

19. For revisions, increases or disbursements on transactions previously reported in the standard CRS format YYxxxx, the following practice is recommended:

In the case of a commitment revision or increase:

If, for example, an increase in 2011 is reported on a transaction initially committed in 2009 with the CRS Id 090001, the CRS Id in CRS++ format should be converted to “2009000001” with a nature of submission equal to 3.

In the case of a disbursement made on a previously reported commitment:

For example, a disbursement on this 090001 commitment that is reported in 2011 will carry the CRS Id “2009000001” with a nature of submission equal to 3 in CRS++ format.

In case a donor is not able to trace the original commitment, the disbursement would need to be reported with a new CRS Id (in this example, 2011xxxxxx) and a nature of submission equal to 1. In such a case, the link to the original transaction is lost, **but the CRS++ requires the same qualitative information for commitments and disbursements.**

Contacts at the OECD:

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VI. CRS++ format*A – Overview*

A. Identification data 1. Reporting year..... _ _ _ _ 2. Reporting country/organisation _ _ _ _ 3. Extending agency..... _ _ 4. CRS Identification no. _ _ _ _ _ _ _ _ 5. Donor project no. _ _ _ _ 6. Nature of submission..... _	<p style="text-align: center;">Converged reporting for CRS and DAC:</p> <p style="text-align: center;">CRS++ format</p>
B. Basic data 7. Recipient..... _ _ _ 8. Channel of delivery_name _ _ _ _ _ _ _ _ _ _ 9. Channel code..... _ _ _ _ _ 10. Bi/multi..... _ 11. Type of flow (Main DAC1 category) _ _ 12. Type of finance..... _ _ _ 13. Type of aid..... _ _ _ 14. Short description/Project title _ _ _ _ _ _ _ _ 15. Sector/Purpose code..... _ _ _ _ _	
C. Supplementary data 16. Geographical target area _ _ _ _ _ _ _ _ _ _ 17. Expected starting date..... _ _ _ _ _ _ _ _ 18. Expected completion date..... _ _ _ _ _ _ _ _ 19. Description _ _ _ _ _ _ _ _ _ _ 20. Gender equality..... _ 21. Aid to environment..... _ 22. PD/GG..... _ 23. Trade development..... _ Policy objectives 24. Free-standing technical co-operation _ 25. Programme-based approach..... _ 26. Investment project..... _ 27. Associated financing..... _ Type of aid 28. Biodiversity..... _ 29. Climate change – mitigation..... _ 30. Climate change – adaptation..... _ 31. Desertification..... _ Rio markers	E. For loans only Terms of repayment 43. Commitment date..... _ _ _ _ _ _ _ _ 44. Type of repayment..... _ 45. Number of repayments per annum.... _ _ 46. Interest rate..... _ _ _ _ _ 47. Second interest rate..... _ _ _ _ _ 48. First repayment date..... _ _ _ _ _ _ _ _ 49. Final repayment date..... _ _ _ _ _ _ _ _ 50. Interest received..... _ _ _ _ _ 51. Principal disbursed and still outstanding _ _ _ _ _ 52. Arrears of principal(included in item 51) _ _ _ _ _ 53. Arrears of interest..... _ _ _ _ _ 54. Future debt service: First year, principal _ _ _ _ _ 55. Future debt service: First year, interest _ _ _ _ _

1. Reporting on experts is optional.

B – Instructions for items in CRS++ reporting

	Column number and name	Instruction
IDENTIFICATION DATA	1. Reporting year	Enter the year for which data are reported
	2. Reporting country/organisation	See Annex 3 of the CRS Directives ¹ for list of donor codes.
	3. Extending agency	See Annex 3 of the CRS Directives ¹ for list of agency codes.
	4. CRS Identification number	In 10 digits: YYYYxxxxxx
	5. Donor project number	Enter the number, or combination of letters and numbers, used by the extending agency to identify the activity.
	6. Nature of submission	1: new activity reported 2: revision 3: previously reported activity (increase/decrease of earlier commitment, disbursement on earlier commitment) 5: provisional data 8: commitment = disbursement
BASIC DATA	7. Recipient	See Annex 4 of the CRS Directives ¹ for recipient codes (attached for ease of reference in Annex 7 of this document).
	8. Channel of delivery_name	Enter the name of the bilateral or multilateral implementing agency (e.g. UN agency, NGO).
	9. Channel code	Enter the appropriate channel code. Individual channel codes are attached in Annex 6 of this document .
	10. Bi/Multi	1=bilateral 2=multilateral 3=bilateral, core contributions to NGOs and other private bodies / PPPs 4=multilateral outflows 6=private sector outflows
	11. Type of flow (Main DAC 1 category)	10=ODA 20=OOF 30=Private NGO and other private sources 35=Private market 40=Non flow (e.g. GNI) 50=Other flows (e.g. non-ODA component of peacebuilding operations) See Annex 1 for definitions.
	12. Type of finance	See Annex 2 for list of codes for type of finance
	13. Type of aid	See Annex 11 of the CRS Directives, Addendum on Type of Aid ² for list of codes for type of aid (attached for ease of reference in Annex 3 of this document)
	14. Short description / Project title	Maximum 150 characters in English or French.
	15. Sector / Purpose code	See Annex 5 of the CRS Directives ¹ for the list of purpose codes (attached for ease of reference in Annex 8 of this document).

SUPPLEMENTARY DATA	16. Geographical target area	Specify the area (town, region) in the recipient country that is intended to benefit from the activity. Specify the recipient countries if the activity benefits several recipients.
	17. Expected starting date	} Enter in text format DD-MM-YYYY .
	18. Expected completion date	
	19. Description	E.g. project summary. No limitation of length. Preferably in English or French.
	20. Gender equality	} 2=principal objective 1=significant objective 0=not targeted Blank=not screened
	21. Aid to environment	
	22. PD/GG	
	23. Trade development	
	24. FTC	1=Yes.
	25. Programme-based approach	1=Yes.
	26. Investment project	1=Yes.
	27. Associated financing	1=Yes.
	28. Biodiversity	} 2=principal objective 1=significant objective 0=not targeted Blank=not screened 3=principal objective and in support of an action programme (for desertification-related aid only)
	29. Climate change – mitigation	
	30. Climate change – adaptation	
31. Desertification		
VOLUME DATA	32. Currency	See Annex 3 of the CRS Directives¹ for list of donor country codes to use for currency.
	33. Commitments	New amounts committed during the reporting year. Enter the face value of the activity in thousands of units (except for Japanese yen which should be reported in millions).
	34. Amounts extended	Amount disbursed during the reporting year. In thousands of units (millions if yen).
	35. Amounts received (for loans: principal only)	Payments received from the aid recipient during the reporting year (for loans, only principal payments, including any payments of arrears of principal). In thousands of units (millions if yen). NB: DO NOT enter a negative amount.
	36. Amount untied	On a commitment basis, for new commitments only. In thousands of units (millions if yen). Procurement authorised in all OECD countries and substantially all developing countries.
	37. Amount partially untied	On a commitment basis, for new commitments only. In thousands of units (millions if yen). Procurement limited to donor and substantially all developing countries.
	38. Amount tied	On a commitment basis, for new commitments only. In thousands of units (millions if yen). Procurement that does not fall under the definitions of untied or partially untied aid.
	39. Amount of IRTC	For new commitments only, if investment project (item 26=1). In thousands of units (millions if yen).

	40. If project-type, amount of experts_commitments	} <i>Optional reporting.</i> In thousands of units (millions if yen)
	41. If project-type, amount of experts_extended	
	42. Amount of export credit in AF package	For commitments only, if AF (item 27=1). In thousands of units (millions if yen). Use the currency indicated in item 32.
For loans only	43. Commitment date	Enter in text format DD-MM-YYYY .
	44. Type of repayment	1=equal principal payments (EPP) 2=annuity 3=lump sum 5=other
	45. Number of repayments per annum	1=annual 2=semi-annual 4=quarterly 12=monthly
	46. Interest rate	Enter • in 5 digits, e.g. "05200" for 5.2 % ; or • "0" if interest free. • If ODA loan with variable interest rate, report the variable rate in item 46 (e.g. LIBOR6M-1.5%) and the reference fixed rate in item 47
	47. Second interest rate	
	48. First repayment date	} Enter in text format DD-MM-YYYY .
	49. Final repayment date	
	50. Interest received	During the reporting year. In thousands of units (millions if yen). NB: DO NOT enter a negative amount.
	51. Principal disbursed and still outstanding	The amount of principal owed on the loan at the end of the reporting year. In thousands of units (millions if yen).
	52. Arrears of principal (included in item 51)	At the end of the year. In thousands of units (millions if yen).
	53. Arrears of interest	At the end of the year. In thousands of units (millions if yen).
	54. Future debt service: First year, principal	Amounts of principal and interest due on debt outstanding, including arrears, during the first year following the end of the reporting period.
	55. Future debt service: First year, interest	

1. DCD/DAC(2007)39/FINAL, addenda and corrigenda.
2. DCD/DAC(2007)39/FINAL/ADD2

VII. Examples

			Example 1	Example 2	Example 3	Example 4
			Bilateral ODA grant New activity reported	Bilateral ODA loan New activity reported	Bilateral ODA Not new (Disbursement on earlier commitment)	Multilateral ODA New activity reported
IDENTIFICATION DATA	Reporting year	1	2010	2010	2010	2010
	Reporting country	2	x	x	x	x
	Extending agency	3	1	2	3	4
	CRS Identification N°	4	2010000001	2010000002	2008000003	2010000004
	Donor project N°	5	A100000	B200000	C300000	D400000
	Nature of submission	6	1	1	3	1
BASIC DATA	Recipient country	7	71	665	266	
	Channel of delivery_name	8	UNICEF	Public Sector	Ministry of Finance	Food and Agriculture Organisation
	Channel code	9	41122	10000	10000	41301
	Bi/Multi	10	1	1	1	2
	Type of flow (main DAC1 category)	11	10	10	10	10
	Type of finance	12	110	410	110	110
	Type of aid	13	C01	C01	C01	B02
	Short description / project title	14	Evaluation of the Child Protection Unit...	Construction of the hydropower plant	Rural water and sanitation support	Contribution to FAO [Assessed]
SUPPLEMENTARY DATA	Purpose code	15	15160	23065	14030	
	Geographical target area	16	Tirana	Keyal Khwar	Kigali	
	Expected starting date	17	01-09-2010	01-03-2010	01-03-2008	
	Expected completion date	18	31-12-2010	28-02-2012	31-12-2013	
	Description	19	The objective of the project is to ...	The objective of the project is to ...	The objective of the project is to ...	
	Gender equality	20	1	1	1	
	Aid to environment	21	0	1	1	
	PD/GG	22	0	0	0	
	Trade development	23				
	FTC	24	1			
	Programme-based approach	25			1	
	Investment project	26		1		
	AF	27				
	Biodiversity	28	0	0	0	
	Climate change - mitigation	29	0	1	0	
	Climate change - adaptation	30	0	0	0	
	Desertification	31	0	0	0	
VOLUME DATA	Currency	32	918	918	918	918
	Commitments	33	3,000	20,000	0	50,000
	Amounts extended	34	1,000	0	800	50,000
	Amounts received	35	0	0	0	
	Amount untied	36	3,000	20,000		
	Amount partially untied	37	0	0		
	Amount tied	38	0	0		
	Amount of IRTC	39		0		
	If project-type, amount of experts_commitment	40	100			
	If project-type, amount of experts_extended	41	50			
	Amount of export credit in AF package	42		0		
For loans only	Commitment date	43		01-03-2010		
	Type of repayment	44		1		
	Number of repayments per annum	45		2		
	Interest rate	46		00550		
	Second interest rate	47		0		
	First repayment date	48		30-12-2020		
	Final repayment date	49		30-06-2049		
	Interest received	50		0		
	Principal outstanding	51		0		
	Arrears of principal	52		0		
	Arrears of interest	53		0		
	Future debt: 1st year, principal	54		0		
	Future debt: 1st year, interest	55		0		

			Example 5	Example 6	Example 7
			OOF (commitment and disbursement increase) with outstanding amount reported	Private FDI (aggregate by recipient and type of finance)	Non-concessional export credit (Private market, disbursement)
IDENTIFICATION DATA	Reporting year	1	2010	2010	2010
	Reporting country	2	x	x	x
	Extending agency	3	5	6	7
	CRS Identification N°	4	2008000005	2010000006	2010000007
	Donor project N°	5	E500000	F600000	G700000
	Nature of submission	6	3	1	1
BASIC DATA	Recipient country	7	645	540	769
	Channel of delivery_name	8	Public sector		
	Channel code	9	10000		
	Bi/Multi	10	1	1	1
	Type of flow (main DAC1 category)	11	20	35	35
	Type of finance	12	411	710	451
	Type of aid	13			
	Short description / project title	14	Investment-related loan: pulp production		Guaranteed non-concessional export credits (maturity 5 years)
	Purpose code	15	32162		
SUPPLEMENTARY DATA	Geographical target area	16			
	Expected starting date	17			
	Expected completion date	18			
	Description	19			
	Gender equality	20	0		
	Aid to environment	21	0		
	PD/GG	22	0		
	Trade development	23			
	FTC	24			
	Programme-based approach	25			
	Investment project	26			
	AF	27			
	Biodiversity	28			
	Climate change - mitigation	29	0		
	Climate change - adaptation	30	0		
	Desertification	31	0		
VOLUME DATA	Currency	32	918	918	918
	Commitments	33	1,500		
	Amounts extended	34	4,000	200,000	7,000
	Amounts received	35	0	50,000	0
	Amount untied	36			
	Amount partially untied	37			
	Amount tied	38			
	Amount of IRTC	39			
	If project-type, amount of experts_commitment	40			
	If project-type, amount of experts_extended	41			
	Amount of export credit in AF package	42			
For loans only	Commitment date	43			
	Type of repayment	44			
	Number of repayments per annum	45			
	Interest rate	46			
	Second interest rate	47			
	First repayment date	48			
	Final repayment date	49			
	Interest received	50	250		
	Principal outstanding	51	8,000		
	Arrears of principal	52			
	Arrears of interest	53			
	Future debt: 1st year, principal	54			
	Future debt: 1st year, interest	55	200		

Annex 1

List of types of flow

Code	Heading	Name
10	ODA	Official Development Assistance
		<p>i.e. those flows to countries and territories on the DAC List of ODA Recipients and to multilateral development institutions which are:</p> <ul style="list-style-type: none"> -- provided by official agencies, including state and local governments, or by their executive agencies; and -- each transaction of which: <ul style="list-style-type: none"> 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 per cent (calculated at a rate of discount of 10 per cent).
20	OOF	Other Official Flows
		<p>i.e. official sector transactions that do not meet the ODA criteria, e.g.</p> <ul style="list-style-type: none"> -- Grants to developing countries for representational or essentially commercial purposes. -- Official bilateral transactions intended to promote development but having a grant element of less than 25 per cent. -- Official bilateral transactions, whatever their grant element, that are primarily export-facilitating in purpose. -- The net acquisition by governments and central monetary institutions of securities issued by multilateral development banks at market terms. -- Subsidies (grants) to the private sector to soften its credits to developing countries. -- Funds in support of private investment.
30	Private grants	Grants made by private non-governmental organisations based in DAC countries and other private sources (including foundations and other private bodies).
		i.e. grants by private non-profit-making agencies, including co-operative societies and trade unions, which are active in development and national in the sense that their funds are fully or mainly obtained from sources in the donor economy.
35	Private market	Private long-term (i.e. over one-year maturity) capital transactions made by residents of DAC countries.
		i.e. direct investment (new capital outflows and reinvested earnings), other securities and claims (bonds, export credits, equities) by banks and non-banks, multilateral private flows.
40	Non flow	E.g. GNI, population.
50	Other flows	Non-ODA component of peacebuilding operations.

Annex 2

List of types of finance

Code	Heading	Subcode	Name
0	NON FLOW ITEMS		Non resource flow items requested on DAC table 1
		1	GNI: Gross National Income
		2	ODA % GNI
		3	Total flows % GNI
		4	Population
100	GRANT		Transfers in cash or in kind for which no legal debt is incurred by the recipient.
		110	Aid grant excluding debt reorganisation
		111	Subsidies to national private investors
200	INTEREST SUBSIDY		Subsidies to soften the terms of private export credits, or loans or credits by the banking sector.
		210	Interest subsidy grant in AF package
		211	Interest subsidy to national private exporters
300	CAPITAL SUBSCRIPTION		Payments to multilateral agencies in the form of notes and similar instruments, unconditionally cashable at sight by the recipient institutions.
		310	Deposit basis
		311	Encashment basis
400	LOAN		Transfers in cash or in kind for which the recipient incurs legal debt.
		410	Aid loan excluding debt reorganisation
		411	Investment-related loan to developing countries
		412	Loan in a joint venture with the recipient
		413	Loan to national private investor
		414	Loan to national private exporter
450	EXPORT CREDIT		Official or private loans which are primarily export-facilitating in purpose. They are usually tied to a specific export from the extending country and not represented by a negotiable instrument.
		451	Non-bank guaranteed export credits
		452	Non-bank non-guaranteed portions of guaranteed export credits
		453	Bank export credits
500	EQUITY		Investment in a country on the DAC List of ODA Recipients that is not made to acquire a lasting interest in an enterprise.
		510	Acquisition of equity as part of a joint venture with the recipient
		511	Acquisition of equity not part of joint venture in developing countries
		512	Other acquisition of equity

600	DEBT RELIEF		Debt cancellations, debt conversions, debt rescheduling within or outside the framework of the Paris Club.
		610	Debt forgiveness: ODA claims (P)
		611	Debt forgiveness: ODA claims (I)
		612	Debt forgiveness: OOF claims (P)
		613	Debt forgiveness: OOF claims (I)
		614	Debt forgiveness: Private claims (P)
		615	Debt forgiveness: Private claims (I)
		616	Debt forgiveness: OOF claims (DSR)
		617	Debt forgiveness: Private claims (DSR)
		618	Debt forgiveness: Other
		620	Debt rescheduling: ODA claims (P)
		621	Debt rescheduling: ODA claims (I)
		622	Debt rescheduling: OOF claims (P)
		623	Debt rescheduling: OOF claims (I)
		624	Debt rescheduling: Private claims (P)
		625	Debt rescheduling: Private claims (I)
		626	Debt rescheduling: OOF claims (DSR)
		627	Debt rescheduling: Private claims (DSR)
		630	Debt rescheduling: OOF claim (DSR – original loan principal)
		631	Debt rescheduling: OOF claim (DSR – original loan interest)
		632	Debt rescheduling: Private claim (DSR – original loan principal)
700	INVESTMENT		Investment made by a private entity resident in a reporting country to acquire or add to a lasting interest ¹ in an enterprise in a country on the DAC List of ODA Recipients.
		710	Foreign direct investment, new capital outflows (includes reinvested earnings if separate identification not available)
		711	Other foreign direct investment, including reinvested earnings
800	BONDS		Acquisition of bonds issued by developing countries.
		810	Bank bonds
		811	Non-bank bonds
900	OTHER SECURITIES/CLAIMS		
		910	Other bank securities/claims
		911	Other non-bank securities/claims
		912	Securities and other instruments issued by multilateral agencies

1. Lasting interest implies a long-term relationship where the direct investor has a significant influence on the management of the enterprise reflected by ownership of at least 10% of the shares, or equivalent voting power or other means of control.

Annex 3

List of types of aid

The classification is applicable to all ODA, i.e. bilateral ODA (grants, equities, loans) and multilateral ODA contributions.

Type	Sub-type	Description	Clarification
A		Budget support	For contributions under this category, the donor relinquishes the exclusive control of its funds by sharing the responsibility with the recipient.
	A01	General budget support	<p>Unearmarked contributions to the government budget including funding to support the implementation of macroeconomic reforms (structural adjustment programmes, poverty reduction strategies).</p> <p>Budget support is a method of financing a recipient country's budget through a transfer of resources from an external financing agency to the recipient government's national treasury. The funds thus transferred are managed in accordance with the recipient's budgetary procedures. Funds transferred to the national treasury for financing programmes or projects managed according to different budgetary procedures from those of the recipient country, with the intention of earmarking the resources for specific uses, are therefore excluded.</p>
	A02	Sector budget support	Sector budget support, like general budget support, is a financial contribution to a recipient government's budget. However, in sector budget support, the dialogue between donors and partner governments focuses on sector-specific concerns, rather than on overall policy and budget priorities.
B		Core contributions and pooled programmes and funds	For contributions under this category, the donor relinquishes the exclusive control of its funds by sharing the responsibility with other stakeholders (other donors, NGOs, multilateral institutions, Public Private Partnerships). The category covers both core contributions (B01 and B02), and pooled contributions with a specific earmarking (B03 and B04).
	B01	Core support to NGOs, other private bodies, PPPs and research institutes	<p>Funds are paid over to NGOs (local, national and international) for use at the latter's discretion, and contribute to programmes and activities which NGOs have developed themselves, and which they implement on their own authority and responsibility. Core contributions to PPPs, funds paid over to foundations (e.g. philanthropic foundations), and contributions to research institutes (public and private) are also recorded here.</p> <p>Annex 2 of the DAC Directives provides a list of INGOs, PPPs and networks core contributions to which may be reported under B01. This list is not exclusive.</p>
	B02	Core contributions to multilateral institutions	<p>These funds are classified as multilateral ODA (all other categories fall under bilateral ODA). The recipient multilateral institution pools contributions so that they lose their identity and become an integral part of its financial assets.</p> <p>See Annex 2 of the DAC Directives for a comprehensive list of agencies core contributions to which may be reported under B02 (<i>Section 1. Multilateral institutions</i>).</p>

	B03	Contributions to specific-purpose programmes and funds managed by international organisations (multilateral, INGO)	In addition to their core-funded operations, international organisations set up and raise funds for specific programmes and funds with clearly identified sectoral, thematic or geographical focus. Donors' bilateral contributions to such programmes and funds are recorded here, e.g. "UNICEF girls' education", "Education For All Fast Track Initiative", various trust funds, including for reconstruction (e.g. Afghanistan Reconstruction Trust Fund).
	B04	Basket funds/pooled funding	<p>The donor contributes funds to an autonomous account, managed jointly with other donors and/or the recipient. The account will have specific purposes, modes of disbursement and accountability mechanisms, and a limited time frame.</p> <p>Basket funds are characterised by common project documents, common funding contracts and common reporting/audit procedures with all donors.</p> <p>Donors' contributions to funds managed autonomously by international organisations are recorded under B03.</p>
C		Project-type interventions	<p>N.B. Within this category, members able to do so are requested to report the aggregate amount used for financing donor experts/consultants on Table DAC1¹.</p> <p>Where the activity consists solely of experts' costs, report under category D.</p>
	C01	Project-type interventions	<p>A project is a set of inputs, activities and outputs, agreed with the partner country*, to reach specific objectives/outcomes within a defined time frame, with a defined budget and a defined geographical area. Projects can vary significantly in terms of objectives, complexity, amounts involved and duration. There are smaller projects that might involve modest financial resources and last only a few months, whereas large projects might involve more significant amounts, entail successive phases and last for many years. A large project with a number of different components is sometimes referred to as a programme, but should nevertheless be recorded here.</p> <p>Feasibility studies, appraisals and evaluations are included (whether designed as part of projects/programmes or dedicated funding arrangements).</p> <p>Aid channelled through NGOs or multilaterals is also recorded here. This includes payments for NGOs and multilaterals to implement donors' projects and programmes, and funding of specified NGOs projects. By contrast, core funding of NGOs and multilaterals as well as contributions to specific-purpose funds managed by international organisations are recorded under B.</p> <p>* In the cases of equity investments, humanitarian aid or aid channelled through NGOs, projects are recorded here even if there was no direct agreement between the donor and the partner country.</p>

1. Reporting on donor experts remains optional.

D		Experts and other technical assistance	This category covers the provision, outside projects as described in category C, of know-how in the form of personnel, training and research.
	D01	Donor country personnel	Experts, consultants, teachers, academics, researchers, volunteers and contributions to public and private bodies for sending experts to developing countries.
	D02	Other technical assistance	Provision, outside projects as described in category C01, of technical assistance in recipient countries (excluding technical assistance performed by donor experts reported under D01, and scholarships/training in donor country reported under E01). This includes training and research; language training; south-south studies; research studies; collaborative research between donor and recipient universities and organisations; local scholarships; development-oriented social and cultural programmes. This category also covers ad hoc contributions such as conferences, seminars and workshops, exchange visits, publications, etc.
E		Scholarships and student costs in donor countries	
	E01	Scholarships/training in donor country	Financial aid awards for individual students and contributions to trainees.
	E02	Imputed student costs	Indirect ("imputed") costs of tuition in donor countries.
F		Debt relief	
	F01	Debt relief	Groups all actions relating to debt (forgiveness, conversions, swaps, buy-backs, rescheduling, refinancing).
G		Administrative costs not included elsewhere	
	G01	Administrative costs not included elsewhere	Administrative costs of development assistance programmes not already included under other ODA items as an integral part of the costs of delivering or implementing the aid provided. This category covers situation analyses and auditing activities. As regards the salaries component of administrative costs, it relates to in-house agency staff and contractors only; costs associated with donor experts/consultants are to be reported under category C or D01.
H		Other in-donor expenditures	Groups a number of contributions that do not give rise to a cross-border flow.
	H01	Development awareness	Funding of activities designed to increase public support, i.e. awareness in the donor country of development co-operation efforts, needs and issues.
	H02	Refugees in donor countries	Official sector expenditures for the sustenance of refugees in donor countries during the first twelve months of their stay.

Annex 4

**Rules for compiling DAC Tables 1, 2a, 2b, 3a, 4, 5 and 7b
from CRS++ reporting**

DAC 1 from CRS++ reporting

DAC1			CRS++ items								Additional dimension required
			Bi/multi item 10	Type of flow (Main DAC1 category) item 11	Type of finance item 12			Type of aid item 13	Purpose code item 15	Specific channel or channel category (cat.) item 9	
					Grants 1121 & 1151	Non grants 1122 & 1152	Amounts received 1130				
KEY INDICATORS											
GNI	001			40	Reported in Validation Table						
ODA % GNI	002			40							
TOTAL FLOWS % GNI	003			40							
POPULATION (millions)	004			40							
TOTAL OFFICIAL AND PRIVATE FLOWS (I+II+III+IV)	005	sum									
I. OFFICIAL DEVELOPMENT ASSISTANCE (I.A + I.B)	1010	sum									
I.A. Bilateral Official Development Assistance by types of aid (1+2+3+4+5+6+7+8+9)	1015	sum									
1. Budget support	1100	sum									
1.1 General budget support	1110		1	10	110	410	410	A01	51010	cat. 12000	
1.2 Sector budget support	1120		1	10	110	410	410	A02		cat. 12000	
2. Bilateral core support & pooled programmes & funds	1200	sum									
2.1 Core support to NGOs, other priv. bodies, PPPs & research institutes	1210	sum									
a) Core support to national NGOs & other private bodies	1211		3	10	110	//////////	//////////	B01		cat. 22000	
b) Core support to international NGOs	1212		3	10	110	//////////	//////////	B01		cat. 21000 cat. 23000	
c) Core support to Public-Private Partnerships (incl. networks)	1213		3	10	110	512	512	B01		cat. 30000 cat. 31000 cat. 32000	
d) Other	1214		3	10	110	512	512	B01		cat. 50000	
2.2 Specific-purpose programmes & funds managed by int'l org.	1220		1	10	110	512	512	B03		cat. 21000 cat. 40000	
2.3 Basket funds/pooled funding	1230		1	10	110	410	410	B04			

DAC 1 from CRS++ reporting (continued)

DAC1			CRS++ items								Additional dimension required
			Bi/multi item 10	Type of flow (Main DAC1 category) item 11	Type of finance item 12			Type of aid item 13	Purpose code item 15	Specific channel or channel category (cat.) item 9	
					Grants 1121 & 1151	Non grants 1122 & 1152	Amounts received 1130				
3. Project-type interventions	1300	sum									
3.1 Investment projects	1310		1	10	110, 210	410, 510, 511, 512	410, 510, 511, 512	C01			investment project = 1
of which: equities	1311		1	10	////////////////	510, 511, 512	510, 511, 512	C01			investment project = 1
3.2 Other projects	1320		1	10	110	410, 510, 511, 512	410, 510, 511, 512	C01			investment project<>1
Memo: Projects qualifying as programme-based approaches	1330		1	10	110	410, 510, 511, 512	410, 510, 511, 512	C01			PBA = amount items 40 & 41
Memo: Cost of donor experts incl. in project-type interventions (optional)	1301		1	10	110	410, 510, 511, 512	410, 510, 511, 512	C01			
4. Experts and other technical assistance	1400	sum									
4.1 Donor country personnel	1410		1	10	110	410, 510, 511, 512	410, 510, 511, 512	D01			
4.2 Other technical assistance	1420		1	10	110	410, 510, 511, 512	410, 510, 511, 512	D02			
5. Scholarships and student costs in donor countries	1500	sum									
5.1 Scholarships/training in donor country	1510		1	10	110	////////////////	////////////////	E01			
5.2 Imputed student costs	1520		1	10	110	////////////////	////////////////	E02			
6. Debt relief	1600	sum									
6.1 Debt forgiveness and debt rescheduling	1610	sum									
a) ODA claims (for rescheduling, only capitalised interest)	1611		1	10	610, 611	621		F01	60020, 60040		
b) OOF claims	1612		1	10	612, 613, 616	622, 623		F01	60020, 60040		
c) Private claims	1613		1	10	614, 615, 617	////////////////	////////////////	F01	60020, 60040		
Memo: Grants for debt service reduction	1614		1	10	616, 617	////////////////	////////////////	F01	60020		
6.2 Other action on debt	1620	sum									
a) Service payments to third parties	1621		1	10	610 to 618	////////////////	////////////////	F01	60030		
b) Debt conversion	1622		1	10	610 to 618	////////////////	////////////////	F01	60061, 60062		
c) Debt buybacks	1623		1	10	610 to 618	////////////////	////////////////	F01	60063		

DAC 1 from CRS++ reporting (continued)

DAC1			CRS++ items								Additional dimension required
			Bi/multi item 10	Type of flow (Main DAC1 category) item 11	Type of finance item 12			Type of aid item 13	Purpose code item 15	Specific channel or channel category (cat.) item 9	
					Grants 1121 & 1151	Non grants 1122 & 1152	Amounts received 1130				
d) Other	1624		1	10	610 to 618	//////////	//////////	F01	60010		
6.3 Offsetting entry for debt forgiveness (ODA claims, principal)	1630		1	10	//////////	//////////	610	F01	60020		
Memo: Offsetting entry for forgiven interest (ODA claims, interest)	1640		1	10	//////////	//////////	611	F01	60020		
7. Administrative costs not included elsewhere	1700		1	10	110	//////////	//////////	G01	91010		
8. Other in-donor expenditures	1800	sum									
8.1 Development awareness	1810		1	10	110	//////////	//////////	H01	99820		
8.2 Refugees in donor countries	1820		1	10	110	//////////	//////////	H02	93010		
9. Recoveries on bilateral ODA grants	1900		1	10	//////////	//////////	110				
Memo items:											
Programme-based approaches (PBAs)	1901		1	10	110	410, 510, 511, 512	410, 510, 511, 512		< 50000		PBA =
Free-standing technical co-operation (FTC)	1902		1	10	110	410, 510, 511, 512	410, 510, 511, 512		< 50000		FTC =
ODA channelled through private entities (as distinct from support to private sources)	1903		1	10	110	410	410	<>B01		cat. 20000	
ODA channelled through multilateral organisations	1904		1	10	110	410	410	<>B01		cat. 40000	
Participation in international peacekeeping operations	1905		1	10	110	410	410	<>B01	15230		
Relief food aid	1906		1	10	110	410	410	<>B01	72040		
I.B. Multilateral Official Development Assistance (capital subscriptions are included with grants)	2000	sum									
1. Multilateral contributions to:	2100	sum									
1.1 UN agencies	2101		2	10	110, 310	410	410	B02		cat. 41000	
1.2 EU	2102		2	10	110, 310	410	410	B02		cat. 42000	
1.3 IDA	2103		2	10	110, 310, 618	410	410	B02		44002, 44003, 44007	

DAC 1 from CRS++ reporting (continued)

DAC1			CRS++ items								Additional dimension required
			Bi/multi item 10	Type of flow (Main DAC1 category) item 11	Type of finance item 12			Type of aid item 13	Purpose code item 15	Specific channel or channel category (cat.) item 9	
					Grants 1121 & 1151	Non grants 1122 & 1152	Amounts received 1130				
1.4 Other World Bank (AMCs, IBRD,IFC,MIGA)	2104		2	10	110, 310	410	410	B02		44001, 44004, 44005, 44006	
1.5 Regional development banks	2105		2	10	110, 310, 618	410	410	B02		cat. 46000	
1.6 Global Environment Facility	2106		2	10	110, 310	410	410	B02		47044	
1.7 Montreal Protocol	2107		2	10	110, 310	410	410	B02		47078	
1.8 Other agencies	2108		2	10	110, 310, 618	410	410	B02		other cat. 40000	
2. Recoveries on multilateral ODA grants and capital subscriptions	2110		2	10	////////////////	////////////////	110	B02		cat. 40000	
Memo (bilat. + multilat.):											
- HIPC Initiative	2901		1, 2	10	110, 310, 618	////////////////	////////////////	B02, F01	60010, 60020, 60030	43002, 43004, 44003, 44007, 46003(MDRI only), 46012(MDRI only)	
- IDA Debt Reduction Facility	2902		1, 2	10		////////////////	////////////////				
II. OTHER OFFICIAL FLOWS	230	sum									
II.A. Other Official Bilateral Flows	235	sum									
1. Export-related transactions	240	sum									
1.1 Official export credits to developing countries	265		1	20	////////////////	451, 452, 453	451, 452, 453				
1.2 Support to national private exporters	266		1	20	211	414	414				
2. Investment-related transactions	294	sum									
2.1 With developing countries	291		1	20	////////////////	411, 412, 510, 511	411, 412, 510, 511				
of which: Joint ventures	292		1	20	////////////////	412, 510	412, 510				
of which: - Loans	293		1	20	////////////////	412	412				
- Acquisition of equity	280		1	20	////////////////	510	510				
2.2 With residents (Support to national private investors)	287		1	20	111	413	413				
3. Debt rescheduling	300	sum									

DAC 1 from CRS++ reporting (continued)

DAC1			CRS++ items								Additional dimension required
			Bi/multi item 10	Type of flow (Main DAC1 category) item 11	Type of finance item 12			Type of aid item 13	Purpose code item 15	Specific channel or channel category (cat.) item 9	
					Grants 1121 & 1151	Non grants 1122 & 1152	Amounts received 1130				
3.1 Non-concessional rescheduling	301		1	20	//////////						
a) OOF claims (capitalised interest)	302		1	20	//////////	623				60040	
b) Private sector claims	310		1	20	//////////	624, 625				60040	
3.2 OOF component of debt service reduction	303		1	20	//////////	626, 627				60040	
4. Other bilateral securities and claims	295	sum									
4.1 Other acquisition of equity	299		1	20	//////////	512	512				
4.2 Other claims and grants	298		1	20	110	910, 911	910, 911				For OOF debt grants for military debt forgiveness: purpose code=60020 and type of finance=618
5. Offsetting entry for debt relief (OOF claims, principal)	102		//////////	//////////	//////////	//////////	612, 622, 630				
II.B. Transactions with Multilateral Agencies at Market Terms	325	sum									
1. Purchase of securities from issuing agencies	326		2	20	//////////	912	912				
2. Other transactions	327		2	20	110	412	412				
Memo: - Interest received on OOF, total (bilat.+multilat.)	795	sum									
- Bilateral	800		1	20	//////////	//////////					
- Multilateral	805		2	20	//////////	//////////					
- Offsetting entry for forgiven interest (OOF claims, interest)	786		1	20	//////////	//////////	613, 631				
III. PRIVATE FLOWS AT MARKET TERMS	330										
III.A. Bilateral Private Flows	332	sum									
1. Direct investment	340		1	35	//////////	710, 711	710, 711				
of which: New capital outflows	345		1	35	//////////	710	710				

DAC 1 from CRS++ reporting (continued)

DAC1			CRS++ items								Additional dimension required
			Bi/multi item 10	Type of flow (Main DAC1 category) item 11	Type of finance item 12			Type of aid item 13	Purpose code item 15	Specific channel or channel category (cat.) item 9	
					Grants 1121 & 1151	Non grants 1122 & 1152	Amounts received 1130				
2. Other securities and claims	353	sum									
2.1 Total banks (long-term)	384	sum									
a) Bonds	751		1	35	//////////	810	810				
b) Export credits	752		1	35	//////////	453	453				
c) Other bank	753		1	35	//////////	910	910				
2.2 Non-banks	386	sum									
a) Guaranteed export credits	756		1	35	//////////	451	451				
b) Non-guaranteed portions of guaranteed export cred.	761		1	35	//////////	452	452				
c) Bonds	388		1	35	//////////	811	811				
d) Other securities (incl. equities)	389		1	35	//////////	911	911				
3. Offsetting entry for debt relief (private claims, principal)	103		1	35	//////////	//////////	614, 624, 632				
III.B. Multilateral Private Flows	359		2	35	//////////	912					
IV. NET PRIVATE GRANTS	415	Calculated									
derived as: 1. Gross outflow from private sources, less	425		1	30	110		//////////				
2. Support received from official sector	420		3	10	//////////	//////////	110			cat. 22000 excluding foreign NGOs	
V. ITEM ONLY PARTLY COVERED IN DAC RESOURCE FLOW STATISTICS											
1. Total participation in peacebuilding operations (incl. non-ODA)	207		1, 2	10, 50					15230		

(1) Also includes capital subscriptions to multilateral agencies.

(2) Also includes total recoveries on grants and capital subscriptions (codes 1900 and 2110).

DAC 2a from CRS++ reporting

DAC 2a items	CRS items	201 - GRANTS	212 - of which: Debt forgiveness	221 - of which: Other debt grants	208 - of which: AF, int. subsidies	219 - RECOVERIES	210 - CAPITAL SUBSCRIPTIONS (deposit basis)	211 - Memo: Capital subscriptions on encash. basis	LOANS AND OTHER LONG TERM CAPITAL						206 - Total net disb.	207 - of which: Technical coop.	213 - of which: Dev. food aid	216 - of which: Humanitarian aid	209 - Interest received
									204 - Extended	214 - of which: Rescheduled debt	205 - received (excl. Offsetting entries for debt relief)	215 - Offsetting* entries for debt relief	218 - TOTAL NET	217 - of which: Equity invest.					
I to VI - Bilateral developing countries	Bi/multi	1, 3	1	1	1	1			1	1	1	1		1		1	1	1	1
	type of flow	10	10	10	10	10			10	10	10	10		10		10	10	10	10
	type of finance	110, 210, 610 to 618	610 to 618	610 to 618	210	110			410,621, 622,623, 510,511, 512	621, 622, 623	410,510, 511,512	610		510, 511, 512		110, 410	110, 410	110, 410	410, 611*
	type of aid	<> B02	F01	F01						F01		F01							
	purpose codes		60020	60010 60030 60061 60062 60063						60040							52010	7xxxx	
	channel category																		
	additional info	Item 34. Amount extended >0			AF=1	Item 35. Amount received			Item 34. Amount extended >0		Item 35. Amount received					FTC=1			Item 50. interest received
A to E - Core contributions to multilateral organisations	Bi/multi	2				2	2	2	2		2						2	2	2
	type of flow	10				10	10	10	10		10						10	10	10
	type of finance	110, 618				110	310	311	410		410						110, 410	110	410
	type of aid	B02				B02	B02	B02	B02		B02						B02	B02	B02
	purpose codes																52010	7xxxx	
	channel category	cat. 40000					cat. 40000	cat. 40000	cat. 40000		cat. 40000						cat. 40000	cat. 40000	cat. 40000
	additional info	Item 34. Amount extended >0				Item 35. Amount received			Item 34. Amount extended >0		Item 35. Amount received								Item 50. interest received

* Offsetting entries do not have to be reported in CRS++ as these are generated automatically from transactions which record new flows.

DAC 2b from CRS++ reporting

DAC 2b Items	CRS items	201 grants	OFFICIAL EXPORT CRED.		OTHER LONG-TERM		215 Offsetting entries* for debt relief	206 Total net	217 of which: Equity investment	207 Interest received
			202 Amount extended	203 Amount received	204 Amount extended	205 (excl. Offsetting* debt relief) Amount received (-)				
I to VI - Bilateral developing countries	Bi/multi	1	1	1	1	1	1	calculated automatically	1	1
	type of flow	20	20	20	20	20	20, 10**		20	20
	type of finance	110	451, 452, 453	451, 452, 453	411, 412, 510, 511, 512, 623 to 632, 910, 911	411, 412, 510, 511, 512, 910, 911	612, 622**, 630		510, 511, 512, 910, 911	411, 412, 451, 452, 453, 613*, 631
	type of aid									
	purpose codes									
	channel category									
	additional info	Item 34. amount extended	Item 34. amount extended	Item 35. amount received	Item 34. amount extended	Item 35. amount received	Item 34. amount extended			Item 50. interest received
VIII - Supporting funds to private sector (A. Export credits, B. Direct investment)	Bi/multi	1	1	1	1	1		calculated automatically		1
	type of flow	20	20	20	20	20				20
	type of finance	111(B), 211(A)	414(A)	414(A)	413(B)	413(B)				
	type of aid									
	purpose codes									
	channel category									
	additional info	Item 34. amount extended	Item 34. amount extended	Item 35. amount received	Item 34. amount extended	Item 35. amount received				Item 50. interest received
X.1 to X.5 - Core contributions to multilateral organisations	Bi/multi				2	2		calculated automatically		2
	type of flow				20	20				20
	type of finance				412, 912	412, 912				
	type of aid									
	purpose codes									
	channel category				cat. 40000	cat. 40000				cat. 40000
	additional info				Item 34. amount extended	Item 35. amount received				Item 50. interest received

* Offsetting entries do not have to be reported in CRS++ as these are generated automatically from transactions which record new flows.

** In the case of a rescheduling of an OOF claim as ODA (type of flow is ODA, category=10).

DAC 3a from CRS++ reporting

DAC 3a Items	CRS items	301 GRANTS	308 of which: ASS. FIN. INTEREST SUBSIDIES	310 CAPITAL SUBSCRIPTIONS	304 LOANS AND OTHER LONG-TERM CAPITAL	305 TOTAL	306 of which: TECHNICAL COOP.
I to VI - Bilateral developing countries	Bi/multi	1, 3	1, 3		1	calculated automatically	1
	type of flow	10	10		10		10
	type of finance	110, 210, 611 to 618	210		410, 621, 622, 623, 510, 511, 512		110, 410
	type of aid	<>B02	<>B02		<>B02		<>B02
	purpose codes						
	channel category						
	additional info	Item 33. Commitment>0	AF=1, Item 33. Commitment>0		Item 33. Commitment>0		FTC=1, Item 33. Commitment>0
A to E - Core contributions to multilateral organisations	Bi/multi	2		2	2	calculated automatically	
	type of flow	10		10	10		
	type of finance	110, 618		310	410		
	type of aid	B02		B02	B02		
	purpose codes						
	channel category	cat. 40000		cat. 40000	cat. 40000		
	additional info	Item 33. Commitment>0		Item 33. Commitment>0	Item 33. Commitment>0		

DAC 4 from CRS++ reporting

DAC 4 Items	CRS items	405 Direct invest. incl. Re- invested earnings	Other securities and claims							419 Offsetting entries for debt relief*	420 TOTAL PRIVATE NET**	425 Memo: Gross outflows from private sources		
			418 TOTAL BANKS	416 of which: Export credits Net	417	408	409	410	407					
					TOTAL NON-BANKS	-----of which -----								
						Export credits			Securities and other					
				Disbursements	Amortisation	Net								
I to VI - Bilateral developing countries	Bi/multi	1	1	1	1	1	1	1	1	1	calculated automatically	6		
	type of flow	35	35	35	35	35	35	35	35	35		30		
	type of finance	710, 711	810, 453, 910	453	451, 452, 811, 911	451, 452	451, 452	451, 452	811, 911	614, 624, 632		110		
	type of aid													
	purpose codes													
	channel category													
	additional info													

DAC 4 from CRS++ reporting (continued)

DAC 4 Items	CRS items	405 Direct invest. incl. Re- invested earnings	Other securities and claims							419 Offsetting entries for debt relief*	420 TOTAL PRIVATE NET**	425 Memo: Gross outflows from private sources		
			418 TOTAL BANKS	416 of which: Export credits Net	417 TOTAL NON-BANKS	408	409	410	407					
						-----of which -----								
						Export credits							Securities and other	
Disbursements	Amortisation	Net												
VIII - Supporting funds from official sector, Total of which: A. Export credits, B. Direct investment	Bi/multi	1	1	1	1	1	1				calculated automatically			
	type of flow	20	20	20	20	20	20							
	type of finance	111(B), 413(B)	414(A)	414(A)	414(A)	414(A)	414(A)							
	type of aid													
	purpose codes													
	channel category additional info													
	Item 34. amount extended Report supporting funds from official sector as negative . Report repayments to official sector as positive .	Item 34. amount extended Report supporting funds from official sector as negative . Report repayments to official sector as positive .	Item 34. amount extended Report supporting funds from official sector as negative . Report repayments to official sector as positive .	Item 34. amount extended Report supporting funds from official sector as negative . Report repayments to official sector as positive .	Item 34. amount extended Report supporting funds from official sector as negative . Report repayments to official sector as positive .	Item 34. amount extended Report supporting funds from official sector as negative . Report repayments to official sector as positive .	Item 35. amount received Report supporting funds from official sector as negative . Report repayments to official sector as positive .	Report supporting funds from official sector as negative . Report repayments to official sector as positive .						
X.1. to X.5. - Multilaterals	Bi/multi		2		2				2		calculated automatically	6		
	type of flow		35		35				35			30		
	type of finance		912		912				912			110		
	type of aid													
	purpose codes													
	channel category additional info		cat. 40000		cat. 40000			cat. 40000	cat. 40000			cat. 40000		

* Offsetting entries do not have to be reported in CRS++ as these are generated automatically from transactions which record new flows.

** Columns (405+418+417+419)

DAC 5 from CRS++ reporting

DAC 5 Items	CRS items	OFFICIAL DEVELOPMENT ASSISTANCE		530 OTHER OFFICIAL FLOWS
		528 TOTAL ODA	529 of which: GRANTS	
All sectors - lines 100 to 998*	Bi/multi	1, 3	1, 3	1
	type of flow	10	10	20
	type of finance	110, 210, 410, 611 to 618, 621, 622, 623, 510, 511, 512	110, 210, 610 to 618	111, 211, 411, 412, 413, 414, 451, 452, 453, 510, 511, 512, 623 to 627, 910, 911
	type of aid	<>B02	<>B02	
	purpose codes	* Each DAC5 line corresponds to a main sector (3-digit codes, ex: 122 for basic health) which itself matches with several purpose codes (5-digit codes, ex: 12240 basic nutrition). The correspondence between DAC and CRS sector codes can be obtained by taking the first three digits of the purpose codes.		
	channel category			
	additional info	Item 33. Commitment > 0	Item 33. Commitment > 0	Item 33. Commitment > 0

DAC 7b* from CRS++ reporting

DAC 7b Items	CRS items	071 GRANTS AND GRANT-LIKE CONTRIB.	LOANS		074 TOTAL
			072 TOTAL	073 of which: Project Assist.	
line 500 - Total bilateral ODA commitments	Bi/multi	1, 3	1, 3	1, 3	Calculated automatically
	type of flow	10	10	10	
	type of finance	110, 210, 611 to 618	410, 621, 622, 623, 510, 511, 512	410, 621, 622, 623, 510, 511, 512	
	type of aid	<> (B02, G01)	<> (B02, G01)	<> (B02, G01)	
	purpose codes	<>91010	<>91010	<>91010	
	channel category				
	additional info	FTC<>1, commitment >0	FTC<>1, commitment >0	FTC<>1, invest. Project=1, commitment >0	
line 510 - of which United	Bi/multi	1, 3	1, 3	1, 3	Calculated automatically
	type of flow	10	10	10	
	type of finance	110, 210, 611 to 618	410, 621, 622, 623, 510, 511, 512	410, 621, 622, 623, 510, 511, 512	
	type of aid	<> (B02, G01)	<> (B02, G01)	<> (B02, G01)	
	purpose codes	<>91010	<>91010	<>91010	
	channel category				
	additional info	FTC<>1, amount untied >0	FTC<>1, amount untied>0	FTC<>1, amount untied >0	
line 520 - of which Partially untied	Bi/multi	1, 3	1, 3	1, 3	Calculated automatically
	type of flow	10	10	10	
	type of finance	110, 210, 611 to 618	410, 621, 622, 623, 510, 511, 512	410, 621, 622, 623, 510, 511, 512	
	type of aid	<> (B02, G01)	<> (B02, G01)	<> (B02, G01)	
	purpose codes	<>91010	<>91010	<>91010	
	channel category				
	additional info	FTC<>1, amount partially tied >0	FTC<>1, amount partially tied >0	FTC<>1, amount partially tied >0	
line 530 - of which Tied	Bi/multi	1, 3	1, 3	1, 3	Calculated automatically
	type of flow	10	10	10	
	type of finance	110, 210, 611 to 618	410, 621, 622, 623, 510, 511, 512	410, 621, 622, 623, 510, 511, 512	
	type of aid	<> (B02, G01)	<> (B02, G01)	<> (B02, G01)	
	purpose codes	<>91010	<>91010	<>91010	
	channel category				
	additional info	FTC<>1, amount tied >0	FTC<>1, amount tied >0	FTC<>1, amount tied >0	
line 540 - Memo: Untied for LDCs and non-LDC HIPCs, including FTC **	Bi/multi	1, 3	1, 3	1, 3	Calculated automatically
	type of flow	10	10	10	
	type of finance	110, 210, 611 to 618	410, 621, 622, 623, 510, 511, 512	410, 621, 622, 623, 510, 511, 512	
	type of aid	<> (B02, G01)	<> (B02, G01)	<> (B02, G01)	
	purpose codes	<>91010	<>91010	<>91010	
	channel category				
	additional info	LDCs or HIPCs, amount untied >0	LDCs or HIPCs, amount untied >0	LDCs or HIPCs, amount untied >0	

* DAC7b excludes administrative costs and technical co-operation, except for line 540 which excludes only administrative costs.

** Excluding administrative costs.

Annex 5

CRS++ items required for different resource flows

(ODA/OOF/private grants/private market)

				required	optional	not collected				
	Field name	Order	BI ODA	MULTI ODA	OOF NON-EXPORT CREDIT	OOF EXPORT CREDIT	PRIV. GRANTS	PRIV. MARKET	NON FLOW	OTHER FLOWS
IDENTIFICATION DATA	Reporting year	1								
	Reporting country / organisation	2								
	Extending agency	3								
	CRS Identification N°	4								
	Donor project N°	5								
	Nature of submission	6								
BASIC DATA	Recipient country	7								
	Channel of delivery_name	8								
	Channel code	9								
	Bi/Multi	10								
	Type of flow (Main DAC 1 category)	11								
	Type of finance	12								
	Type of aid	13		B02						
	Short description / Project title	14								
SUPPLEMENTARY DATA	Sector / Purpose code	15								
	Geographical target area	16								
	Expected starting date	17								
	Expected completion date	18								
	Description	19								
	Gender equality	20								
	Aid to environment	21								
	PD/GG	22								
	Trade Development	23								
	FTC	24								
	PBA	25								
	Investment project	26								
	AF	27								
	Biodiversity	28								
	Climate change - mitigation	29								
	Climate change - adaptation	30								
	Desertification	31								
VOLUME DATA	Currency	32								
	Commitments	33								
	Amounts extended	34								
	Amounts received (for loans: only principal)	35								
	Amount untied	36								
	Amount partially untied	37								
	Amount tied	38								
	Amount of IRTC	39								
	If project-type, amount of experts_commitments	40								
	If project-type, amount of experts_extended	41								
	Amount of export credit	42								
For loans only	Commitment date	43								
	Type (EPP:1,annuity:2,lump sum:3,other:5)	44								
	Number of repayment per annum	45								
	Interest rate	46								
	Second interest rate	47								
	First repayment date	48								
	Final repayment date	49								
	Interest received	50								
	Principal disbursed and still outstanding	51								
	Arrears of principal (included in item 51)	52								
	Arrears of interest	53								
	Future debt service: First year, principal	54								
	Future debt service: First year, interest	55								

Annex 6

List of channels of delivery for 2010 resource flows

(Most recent updates to the list are available at www.oecd.org/dac/stats/crs/directives)

Broad categories are: public sector institutions (code 10000), NGOs and civil society (code 20000), PPPs and networks (code 30000), multilateral organisations (code 40000) and other (code 50000).

Channel Category Code	Channel Code	Acronym	Full Name	Coefficient for core contributions
10000	10000		PUBLIC SECTOR INSTITUTIONS	
11000	11000		Donor Government	
12000	12000		Recipient Government	
13000	13000		Third Country Government (Delegated co-operation)	
20000	20000		NON-GOVERNMENTAL ORGANISATIONS (NGOs) AND CIVIL SOCIETY	
21000	21000		INTERNATIONAL NGO	
	21001	AGID	Association of Geoscientists for International Development	100
	21002	AITIC	Agency for International Trade Information and Co-operation	100
	21003	CLASCO	Latin American Council for Social Sciences	100
	21004	CODESR IA	Council for the Development of Economic and Social Research in Africa	100
	21005	CUTS	Consumer Unity and Trust Society International	100
	21006		Development Gateway Foundation	100
	21007	ELCI	Environmental Liaison Centre International	100
	21008	Eurostep	Eurostep	100
	21009	FARA	Forum for Agricultural Research in Africa	100
	21010	FAWE	Forum for African Women Educationalists	100
	21011	GCE	Global Campaign for Education	100
	21013	HAI	Health Action International	100
	21014	HURIDO CS	Human Rights Information and Documentation Systems	100
	21015	ICRA	International Catholic Rural Association	100
	21016	ICRC	International Committee of the Red Cross	100
	21017	ICTSD	International Centre for Trade and Sustainable Development	100
	21018	IFRCRCS	International Federation of Red Cross and Red Crescent Societies	100
	21019	IFS	International Federation of Settlements and Neighbourhood Centres	100
	21020		International HIV/AIDS Alliance	100
	21021	IIED	International Institute for Environment and Development	100
	21022	INAFI	International Network for Alternative Financial Institutions	100
	21023	IPPF	International Planned Parenthood Federation	100
	21024	IPS	Inter Press Service, International Association	100
	21025	ISC	International Seismological Centre	100
	21026	ISHR	International Service for Human Rights	100
	21027	ITF	International Trust Fund for Demining and Mine Victims Assistance	100
	21028	IUEF	International University Exchange Fund - IUEF Stip. in Africa and Latin America	100
	21029	MSF	Doctors Without Borders	100
	21030	PAID	Pan African Institute for Development	100
	21031	PANOS	PANOS Institute	100
	21032	PSI	Population Services International	100
	21033	TI	Transparency International	100
	21034	UNION	International Union Against Tuberculosis and Lung Disease	100
	21035	OMCT	World Organisation Against Torture	100
	21036	WUS	World University Service	100
	21037	WWB	Women's World Banking	100

Channel Category Code	Channel Code	Acronym	Full Name	Coefficient for core contributions
	21038		International Alert	100
	21039	IISD	International Institute for Sustainable Development	100
	21040	IWTC	International Women's Tribune Centre	100
	21041	SID	Society for International Development	100
	21042	Interpeace	International Peacebuilding Alliance	100
	21043	AWEPA	European Parliamentarians for Africa	100
	21044	ICCIDD	International Council for the Control of Iodine Deficiency Disorders	100
	21045	AMREF	African Medical and Research Foundation	100
	21046	ACORD	Agency for Cooperation and Research in Development	100
	21047		AgriCord	100
	21048	AAU	Association of African Universities	100
	21049	ECDPM	European Centre for Development Policy Management	100
	21050		Geneva Call	100
	21051	ISPEC	Institut Supérieur Panafricaine d'Economie Coopérative	100
	21053		IPAS-Protecting Women's Health, Advancing Women's Reproductive Rights	100
	21054	LPI	Life and Peace Institute	100
	21055	RATN	Regional AIDS Training Network	100
	21056	REEEP	Renewable Energy and Energy Efficiency Partnership	100
	21057	ICTJ	International Centre for Transitional Justice	100
	21058	ICG	International Crisis Group	100
	21059	ASF	Africa Solidarity Fund	100
22000	22000		Donor country-based NGO	
23000	23000		Developing country-based NGO	
30000	30000		PUBLIC-PRIVATE PARTNERSHIPS (PPPs) and NETWORKS	
31000	31000		Public-Private Partnership (PPP)	
	30001	GAIN	Global Alliance for Improved Nutrition	100
	30003	GeSCI	Global e-Schools and Communities Initiative	100
	30004	GWP	Global Water Partnership	100
	30005	IAVI	International AIDS Vaccine Initiative	100
	30006	IPM	International Partnership on Microbicides	100
	30007	GAID	Global Alliance for ICT and Development	100
	30008		Cities Alliance	100
	30009	SAS	Small Arms Survey	100
	30010	UNITAID	International drug purchase facility	100
	30011	IUCN	International Union for the Conservation of Nature	100
	30012	GCPF	Global Climate Partnership Fund	100
	30013	MEF	Microfinance Enhancement Facility	100
	30014	REGMIFA	Regional Micro, Small and Medium Enterprise Investment Fund for Sub-Saharan Africa	100
	30015	GEEREF	Global Energy Efficiency and Renewable Energy Fund	100
32000	32000		Network	
	31001	GDN	Global Development Network	100
	31002	GKP	Global Knowledge Partnership	100
	31003	ILC	International Land Coalition	100
	31004	EITI	Extractive Industries Transparency Initiative International Secretariat	100
40000	40000		MULTILATERAL ORGANISATIONS	
41000	41000		United Nations agency, fund or commission (UN)	
	41101	UNCCD	Convention to Combat Desertification	100
	41102	DLCO-EA	Desert Locust Control Organisation for Eastern Africa	100
	41103	ECA	Economic Commission for Africa	100
	41104	ECLAC	Economic Commission for Latin America and the Caribbean	100
	41105	ESCWA	Economic and Social Commission for Western Asia	100
	41106	ESCAP	Economic and Social Commission for Asia and the Pacific	100

Channel Category Code	Channel Code	Acronym	Full Name	Coefficient for core contributions
	41107	IAEA-TCF	International Atomic Energy Agency (Contributions to Technical Cooperation Fund Only)	100
	41108	IFAD	International Fund for Agricultural Development	100
	41109	INSTRAW	International Research and Training Institute for the Advancement of Women	100
	41110	UNAIDS	Joint United Nations Programme on HIV/AIDS	100
	41111	UNCDF	United Nations Capital Development Fund	100
	41112	UNCTAD	United Nations Conference on Trade and Development	100
	41114	UNDP	United Nations Development Programme	100
	41116	UNEP	United Nations Environment Programme	100
	41119	UNFPA	United Nations Population Fund	100
	41120	UN Habitat	United Nations Human Settlement Programme	100
	41121	UNHCR	United Nations Office of the United Nations High Commissioner for Refugees	100
	41122	UNICEF	United Nations Children's Fund	100
	41123	UNIDO	United Nations Industrial Development Organisation	100
	41124	UNIFEM	United Nations Development Fund for Women	100
	41125	UNITAR	United Nations Institute for Training and Research	100
	41126	UNMAS	United Nations Mine Action Service	100
	41127	UNOCHA	United Nations Office of Co-ordination of Humanitarian Affairs	100
	41128	UNODC	United Nations Office on Drugs and Crime	100
	41129	UNRISD	United Nations Research Institute for Social Development	100
	41130	UNRWA	United Nations Relief and Works Agency for Palestine Refugees in the Near East	100
	41131	UNSSC	United Nations System Staff College	100
	41132	UNSCN	United Nations System Standing Committee on Nutrition	100
	41133	UNSI	United Nations Special Initiative on Africa	100
	41134	UNU	United Nations University (including Endowment Fund)	100
	41135	UNV	United Nations Volunteers	100
	41136	UNVFD	United Nations Voluntary Fund on Disability	100
	41137	UNVFTC	United Nations Voluntary Fund for Technical Co-operation in the Field of Human Rights	100
	41138	UNVFVT	United Nations Voluntary Fund for Victims of Torture	100
	41140	WFP	World Food Programme	100
	41141	PBF Window 2	United Nations Peacebuilding Fund (Window Two: Restricted Contributions Only)	100
	41142	UNDEF	United Nations Democracy Fund	100
	41143	WHO-CVCA	World Health Organisation - core voluntary contributions account	100
	41144	ILO-RBSA	International Labour Organisation - Regular Budget Supplementary Account	100
	41301	FAO	Food and Agricultural Organisation	51
	41302	ILO-Assessed	International Labour Organisation - Assessed Contributions	60
	41303	ITU	International Telecommunications Union	18
	41304	UNESCO	United Nations Educational, Scientific and Cultural Organisation	60
	41305	UN	United Nations	12
	41306	UPU	Universal Postal Union	16
	41307	WHO-Assessed	World Health Organisation - assessed contributions	76
	41308	WIPO	World Intellectual Property Organisation	3
	41309	WMO	World Meteorological Organisation	4
	41310	UNDPKO	United Nations Department of Peacekeeping Operations (only UNIFIL, MINURSO, UNOMIG, UNMIK, MONUC, UNMIL, UNOCI, MINUSTAH, UNMIS, UNMIT, UNAMID, MINURCAT). Report contributions mission by mission in CRS++.	6

Channel Category Code	Channel Code	Acronym	Full Name	Coefficient for core contributions
	41311	PBF Window 1	United Nations Peacebuilding Fund (Window One: Flexible Contributions Only)	89
	41312	IAEA-Assessed	International Atomic Energy Agency - assessed contributions	33
	41313	OHCHR	United Nations High Commissioner for Human Rights (extrabudgetary contributions only)	64
	41314	UNECE	United Nations Economic Commission for Europe (extrabudgetary contributions only)	89
	41315	UNISDR	United Nations International Strategy for Disaster Reduction	75
	41316	UNFCCC	United Nations Framework Convention on Climate Change	61
42000	42000		European Union Institution (EU)	
	42001	EC	European Commission - Development Share of Budget	100
	42003	EDF	European Commission - European Development Fund	100
	42004	EIB	European Investment Bank (interest subsidies only)	100
	42005	FEMIP	Facility for Euro-Mediterranean Investment and Partnership Trust Fund	100
43000	43000		International Monetary Fund (IMF)	
	43001	IMF-PRGT	International Monetary Fund - Poverty Reduction and Growth Trust	100
	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]	100
	43003	IMF-EPCA-ENDA	International Monetary Fund - Subsidization of Emergency Post Conflict Assistance/Emergency Assistance for Natural Disasters for PRGT-eligible members	100
	43004	IMF-PRG-MDRI	International Monetary Fund - Poverty Reduction and Growth - Multilateral Debt Relief Initiative Trust	100
44000	44000		World Bank Group (WB)	
	44001	IBRD	International Bank for Reconstruction and Development	100
	44002	IDA	International Development Association	100
	44003	IDA-HIPC	International Development Association - Heavily Indebted Poor Countries Debt Initiative Trust Fund	100
	44004	IFC	International Finance Corporation	100
	44005	MIGA	Multilateral Investment Guarantee Agency	100
	44006	AMCs	Advance Market Commitments	100
	44007	IDA-MDRI	International Development Association - Multilateral Debt Relief Initiative	100
45000	45000		World Trade Organisation	
	45001	WTO-ITC	World Trade Organisation - International Trade Centre	100
	45002	WTO-ACWL	World Trade Organisation - Advisory Centre on WTO Law	100
	45003	WTO-DDAGTF	World Trade Organisation - Doha Development Agenda Global Trust Fund	100
46000	46000		Regional Development Bank	
	46002	Afr.DB	African Development Bank	100
	46003	Afr.DF	African Development Fund	100
	46004	AsDB	Asian Development Bank	100
	46005	AsDF	Asian Development Fund	100
	46006	BSTDB	Black Sea Trade and Development Bank	61
	46007	CABEI	Central American Bank for Economic Integration	100
	46008	CAF	Andean Development Corporation	100
	46009	CDB	Caribbean Development Bank	100
	46012	IDB	Inter-American Development Bank, Inter-American Investment Corporation and Multilateral Investment Fund	100
	46013	IDB Sp.F.	Inter-American Development Fund for Special Operations	100
	46015	EBRD	European Bank for Reconstruction and Development	43

Channel Category Code	Channel Code	Acronym	Full Name	Coefficient for core contributions
	46016	EBRD TFs - ODA Countries Only	European Bank for Reconstruction and Development – technical co-operation and special funds (ODA-eligible countries only)	100
	46017	EBRD TFs - All Countries	European Bank for Reconstruction and Development – technical co-operation and special funds (all EBRD countries of operations)	43
	46018	EBRD-ETC	European Bank for Reconstruction and Development - Early Transition Countries Fund	100
	46019	EBRD-WBJTF	European Bank for Reconstruction and Development - Western Balkans Joint Trust Fund	100
47000	47000		Other multilateral institution	
	47001	ACBF	African Capacity Building Foundation	100
	47002	APO	Asian Productivity Organisation	100
	47003	ASEAN	Association of South East Asian Nations: Economic Co-operation	100
	47004	ASEAN (CF)	ASEAN Cultural Fund	100
	47005	AU	African Union (excluding peacekeeping facilities)	100
	47008	AVRDC	World Vegetable Centre	100
	47009	CAMES	African and Malagasy Council for Higher Education	100
	47010	CAPAM	Commonwealth Agency for Public Administration and Management	100
	47011	CARICOM	Caribbean Community Secretariat	100
	47012	CAREC	Caribbean Epidemiology Centre	100
	47013	CF	Commonwealth Foundation	100
	47014	CFTC	Commonwealth Fund for Technical Co-operation	100
	47015	CGIAR	Consultative Group on International Agricultural Research	100
	47016	CI	Commonwealth Institute	100
	47017	CIAT	International Centre for Tropical Agriculture	100
	47018	CIFOR	Centre for International Forestry Research	100
	47019	CIHEAM	International Centre for Advanced Mediterranean Agronomic Studies	100
	47020	CIMMYT	International Maize and Wheat Improvement Centre	100
	47021	CIP	International Potato Centre	100
	47022	CITES	Convention on International Trade in Endangered Species of Wild Flora and Fauna	100
	47023	CLAS	Commonwealth Legal Advisory Service	100
	47024	CMDF	Commonwealth Media Development Fund	100
	47025	COL	Commonwealth of Learning	100
	47026	CPLP	Community of Portuguese Speaking Countries	100
	47027	CP	Colombo Plan	100
	47028	CPTM	Commonwealth Partnership for Technical Management	100
	47029	SWAC	Sahel and West Africa Club	100
	47030	CSC	Commonwealth Scientific Council	100
	47031	CSSO	Commonwealth Small States Office	100
	47032	CTIAF	Commonwealth Trade and Investment Access Facility	100
	47033	CYP	Commonwealth Youth Programme	100
	47034	ECOWAS	Economic Community of West African States	100
	47035	ENDA	Environmental Development Action in the Third World	100
	47036	EPPO	European and Mediterranean Plant Protection Organisation	100
	47037	EROPA	Eastern-Regional Organisation of Public Administration	100
	47038	FASTPED	INTERPOL Fund for Aid and Technical Assistance to Developing Countries	100
	47040	FFA	Forum Fisheries Agency	100
	47041	FFTC	Food and Fertilizer Technology Centre	100
	47042	FIT	Foundation for International Training	100
	47043		Global Crop Diversity Trust	100
	47044	GEF	Global Environment Facility Trust Fund	100

Channel Category Code	Channel Code	Acronym	Full Name	Coefficient for core contributions
	47045	Global Fund	Global Fund to Fight AIDS, Tuberculosis and Malaria	100
	47046	OIF	International Organisation of the Francophonie	100
	47047	IAI	International African Institute	100
	47048	IAII	Inter-American Indian Institute	100
	47049	IBE	International Bureau of Education - International Educational Reporting System (IERS)	100
	47050	ICAC	International Cotton Advisory Committee	100
	47051	ICARDA	International Centre for Agricultural Research in Dry Areas	100
	47053	ICDDR,B	Centre for Health and Population Research	100
	47054	ICIPE	International Centre of Insect Physiology and Ecology	100
	47055	ICRA	International Centre for Development Oriented Research in Agriculture	100
	47056	ICRAF	World AgroForestry Centre	100
	47057	ICRISAT	International Crop Research for Semi-Arid Tropics	100
	47058	IDEA	International Institute for Democracy and Electoral Assistance	100
	47059	IDLO	International Development Law Organisation	100
	47060	IIC	International Institute for Cotton	100
	47061	IICA	Inter-American Institute for Co-operation on Agriculture	100
	47062	IITA	International Institute of Tropical Agriculture	100
	47063	ILRI	International Livestock Research Institute	100
	47064	INBAR	International Network for Bamboo and Rattan	100
	47065	IOC	Intergovernmental Oceanographic Commission	100
	47066	IOM	International Organisation for Migration	100
	47067	IPCC	Intergovernmental Panel on Climate Change	100
	47068	APFIC	Asia-Pacific Fishery Commission	100
	47069		Bioversity International	100
	47070	IRRI	International Rice Research Institute	100
	47071	ISTA	International Seed Testing Association	100
	47073	ITTO	International Tropical Timber Organisation	100
	47074	IVI	International Vaccine Institute	100
	47075	IWMI	International Water Management Institute	100
	47076	JSCA	Justice Studies Centre of the Americas	100
	47077	MRC	Mekong River Commission	100
	47078	Montreal Protocol	Multilateral Fund for the Implementation of the Montreal Protocol	100
	47079	OAS	Organisation of American States	100
	47080	OECD	Organisation for Economic Co-operation and Development (Contributions to special funds for Technical Co-operation Activities Only)	100
	47081	OECD-Dev. Centre	OECD Development Centre	100
	47082	OECS	Organisation of Eastern Caribbean States	100
	47083	PAHO	Pan-American Health Organisation	100
	47084	PAIGH	Pan-American Institute of Geography and History	100
	47085	PARCA	Pan-American Railway Congress Association	100
	47086	PIDG	Private Infrastructure Development Group	100
	47087	PIFS	Pacific Islands Forum Secretariat	100
	47088	RN	Relief Net	100
	47089	SADC	Southern African Development Community	100
	47090	SATCC	Southern African Transport and Communications Commission	100
	47091	SCAAP	(Colombo Plan) Special Commonwealth African Assistance Programme	100
	47092	SEAFDC	South East Asian Fisheries Development Centre	100
	47093	SEAMEO	South East Asian Ministers of Education	100
	47094	SOPAC	South Pacific Applied Geoscience Commission	100
	47095	SPBEA	South Pacific Board for Educational Assessment	100
	47096	SPC	Secretariat of the Pacific Community	100

Channel Category Code	Channel Code	Acronym	Full Name	Coefficient for core contributions
	47097	SPREP	Pacific Regional Environment Programme	100
	47098	UNPO	Unrepresented Nations and Peoples' Organisation	100
	47099	USP	University of the South Pacific	100
	47100	WAMU	West African Monetary Union	100
	47101	WARDA	Africa Rice Centre	100
	47102	WCO-Fellowship Prog.	World Customs Organisation Fellowship Programme	100
	47103	WMU	World Maritime University	100
	47104	WorldFish Centre	WorldFish Centre	100
	47105	CFC	Common Fund for Commodities	100
	47106	DCAF	Geneva Centre for the Democratic Control of Armed Forces	100
	47107	IFFIm	International Finance Facility for Immunisation	100
	47108	MDRP	Multi-Country Demobilisation and Reintegration Program	100
	47109	APEC ASF	Asia-Pacific Economic Cooperation Support Fund (except contributions tied to counter-terrorism activities)	100
	47110	BSEC	Organisation of the Black Sea Economic Cooperation	78
	47111		Adaptation Fund	100
	47112	CEI-Climate Fund	Central European Initiative - Special Fund for Climate and Environmental Protection	100
	47113	CEMAC	Economic and Monetary Community of Central Africa	100
	47116	IF	Integrated Framework for Trade-Related Technical Assistance to Least Developed Countries	100
	47117	NEPAD	New Partnership for Africa's Development	100
	47118	CREFIAF	Regional Organisation for the Strengthening of Supreme Audit Institutions of Francophone Sub-Saharan Countries	100
	47119	OSS	Sahara and Sahel Observatory	100
	47120	SAARC	South Asian Association for Regional Cooperation	100
	47121	UCLGA	United Cities and Local Governments of Africa	100
	47122	GAVI	Global Alliance for Vaccines and Immunization	100
	47123	GICHD	Geneva International Centre for Humanitarian Demining	100
	47127	OLADE	Latin-American Energy Organisation	100
	47128	NDF	Nordic Development Fund	100
	47129	GEF-LDCF	Global Environment Facility - Least Developed Countries Fund	100
	47130	GEF-SCCF	Global Environment Facility - Special Climate Change Fund	100
50000	50000		OTHER	
51000	51000		University, college or other teaching institution, research institute or think-tank	
52000	52000		Other	

Annex 7

List of ODA Recipients for 2010 resource flows, recipient codes and ISO codes

Most recent updates to the DAC List of ODA Recipients are available at
www.oecd.org/dac/stats/daclist

	<i>CRS Code</i>	<i>ISO Code</i>
<i>EUROPE</i>		
Albania	071	ALB
Belarus	086	BLR
Bosnia and Herzegovina	064	BIH
Croatia	062	HRV
Kosovo	057	
Macedonia, FYR	066	MKD
Moldova	093	MDA
Montenegro	065	MNE
Serbia	063	SRB
Turkey	055	TUR
Ukraine	085	UKR
States of ex-Yugoslavia unspecified	088	<i>QYU</i>
Europe, regional/multi-country	089	<i>QSA</i>
<i>AFRICA</i>		
<i>AFRICA, NORTH OF SAHARA</i>		
Algeria	130	DZA
Egypt	142	EGY
Libya	133	LBY
Morocco	136	MAR
Tunisia	139	TUN
North of Sahara, reg./multi-country	189	<i>QMD</i>
<i>AFRICA, SOUTH OF SAHARA</i>		
Angola	225	AGO
Benin	236	BEN
Botswana	227	BWA
Burkina Faso	287	BFA
Burundi	228	BDI
Cameroon	229	CMR
Cape Verde	230	CPV
Central African Republic	231	CAF
Chad	232	TCD
Comoros	233	COM
Congo, Dem. Rep.	235	ZAR
Congo, Rep.	234	COG
Côte d'Ivoire	247	CIV
Djibouti	274	DJI
Equatorial Guinea	245	GNQ
Eritrea	271	ERI
Ethiopia	238	ETH

Gabon	239	GAB
Gambia	240	GMB
Ghana	241	GHA
Guinea	243	GIN
Guinea-Bissau	244	GNB
Kenya	248	KEN
Lesotho	249	LSO
Liberia	251	LBR
Madagascar	252	MDG
Malawi	253	MWI
Mali	255	MLI
Mauritania	256	MRT
Mauritius	257	MUS
Mayotte	258	COM
Mozambique	259	MOZ
Namibia	275	NAM
Niger	260	NER
Nigeria	261	NGA
Rwanda	266	RWA
St.Helena	276	SHN
Sao Tome and Principe	268	STP
Senegal	269	SEN
Seychelles	270	SYC
Sierra Leone	272	SLE
Somalia	273	SOM
South Africa	218	ZAF
Sudan	278	SDN
Swaziland	280	SWZ
Tanzania	282	TZA
Togo	283	TGO
Uganda	285	UGA
Zambia	288	ZMB
Zimbabwe	265	ZWE
South of Sahara, reg./multi-country	289	<i>QME</i>
Africa, regional/multi-country	298	<i>QMA</i>

AMERICA***NORTH & CENTRAL AMERICA***

Anguilla	376	AIA
Antigua and Barbuda	377	ATG
Barbados	329	BRB
Belize	352	BLZ
Costa Rica	336	CRI
Cuba	338	CUB
Dominica	378	DMA
Dominican Republic	340	DOM
El Salvador	342	SLV
Grenada	381	GRD
Guatemala	347	GTM
Haiti	349	HTI
Honduras	351	HND
Jamaica	354	JAM
Mexico	358	MEX

Montserrat	385	MSR
Nicaragua	364	NIC
Panama	366	PAN
St.Kitts-Nevis	382	KNA
St.Lucia	383	LCA
St.Vincent and Grenadines	384	VCT
Trinidad and Tobago	375	TTO
West Indies, regional/multi-country	380	<i>QNB</i>
N.&C. America, reg./multi-country	389	<i>QNC</i>

SOUTH AMERICA

Argentina	425	ARG
Bolivia	428	BOL
Brazil	431	BRA
Chile	434	CHL
Colombia	437	COL
Ecuador	440	ECU
Guyana	446	GUY
Paraguay	451	PRY
Peru	454	PER
Suriname	457	SUR
Uruguay	460	URY
Venezuela	463	VEN
South America, reg./multi-country	489	<i>QNE</i>
America, regional/multi-country	498	<i>QNA</i>

ASIA***MIDDLE EAST ASIA***

Iran	540	IRN
Iraq	543	IRQ
Jordan	549	JOR
Lebanon	555	LBN
Oman	558	OMN
Palestinian admin. Areas	550	PSE
Syria	573	SYR
Yemen	580	YEM
Middle East, regional/multi-country	589	<i>QRE</i>

SOUTH & CENTRAL ASIA

Afghanistan	625	AFG
Armenia	610	ARM
Azerbaijan	611	AZE
Bangladesh	666	BGD
Bhutan	630	BTN
Georgia	612	GEO
India	645	IND
Kazakhstan	613	KAZ
Kyrgyz Rep.	614	KGZ
Maldives	655	MDV

Myanmar (Burma)	635	MMR
Nepal	660	NPL
Pakistan	665	PAK
Sri Lanka	640	LKA
Tajikistan	615	TJK
Turkmenistan	616	TKM
Uzbekistan	617	UZB
Central Asia, reg./multi-country	619	<i>QRS</i>
South Asia, reg./multi-country	679	<i>QRC</i>
S.&C. Asia, regional/multi-country	689	<i>QRD</i>
<i>FAR EAST ASIA</i>		
Cambodia	728	KHM
China	730	CHN
Indonesia	738	IDN
Korea, Dem.	740	PRK
Laos	745	LAO
Malaysia	751	MYS
Mongolia	753	MNG
Philippines	755	PHL
Thailand	764	THA
Timor-Leste	765	TLS
Viet Nam	769	VNM
Far East Asia, reg./multi-country	789	<i>QRB</i>
Asia, regional/multi-country	798	<i>QRA</i>
<i>OCEANIA</i>		
Cook Islands	831	COK
Fiji	832	FJI
Kiribati	836	KIR
Marshall Islands	859	MHL
Micronesia, Fed. Sts.	860	FSM
Nauru	845	NRU
Niue	856	NIU
Palau	861	PLW
Papua New Guinea	862	PNG
Samoa	880	WSM
Solomon Islands	866	SLB
Tokelau	868	TKL
Tonga	870	TON
Tuvalu	872	TUV
Vanuatu	854	VUT
Wallis and Futuna	876	WLF
Oceania, regional/multi-country	889	<i>QTA</i>
Bilateral, unallocated	998	<i>QZA</i>

For group of countries (unallocated or unspecified), ISO codes do not exist. ISO-type codes have been created by the Secretariat and are indicated in *italic*.

Annex 8

List of CRS purpose codes

Taking effect in 2011 reporting on 2010 flows

(Most recent updates to the list are available at www.oecd.org/dac/stats/crs/directives)

DAC 5 CODE	CRS CODE	DESCRIPTION	Clarifications / Additional notes on coverage
110		EDUCATION	
111		Education, level unspecified	<i>The codes in this category are to be used only when level of education is unspecified or unknown (e.g. training of primary school teachers should be coded under 11220).</i>
	11110	Education policy and administrative management	Education sector policy, planning and programmes; aid to education ministries, administration and management systems; institution capacity building and advice; school management and governance; curriculum and materials development; unspecified education activities.
	11120	Education facilities and training	Educational buildings, equipment, materials; subsidiary services to education (boarding facilities, staff housing); language training; colloquia, seminars, lectures, etc.
	11130	Teacher training	Teacher education (where the level of education is unspecified); in-service and pre-service training; materials development.
	11182	Educational research	Research and studies on education effectiveness, relevance and quality; systematic evaluation and monitoring.
112		Basic education	
	11220	Primary education	Formal and non-formal primary education for children; all elementary and first cycle systematic instruction; provision of learning materials.
	11230	Basic life skills for youth and adults	Formal and non-formal education for basic life skills for young people and adults (adults education); literacy and numeracy training.
	11240	Early childhood education	Formal and non-formal pre-school education.
113		Secondary education	
	11320	Secondary education	Second cycle systematic instruction at both junior and senior levels.
	11330	Vocational training	Elementary vocational training and secondary level technical education; on-the job training; apprenticeships; including informal vocational training.
114		Post-secondary education	
	11420	Higher education	Degree and diploma programmes at universities, colleges and polytechnics; scholarships.
	11430	Advanced technical and managerial training	Professional-level vocational training programmes and in-service training.

Note: Sector specific education activities are to be included in the respective sectors, either in a specific education code such as Agricultural education or in a general code such as Communications policy/administrative management.

DAC 5 CODE	CRS CODE	DESCRIPTION	Clarifications / Additional notes on coverage
120		HEALTH	
121		Health, general	
	12110	Health policy and administrative management	Health sector policy, planning and programmes; aid to health ministries, public health administration; institution capacity building and advice; medical insurance programmes; unspecified health activities.
	12181	Medical education/training	Medical education and training for tertiary level services.
	12182	Medical research	General medical research (excluding basic health research).
	12191	Medical services	Laboratories, specialised clinics and hospitals (including equipment and supplies); ambulances; dental services; mental health care; medical rehabilitation; control of non-infectious diseases; drug and substance abuse control [excluding narcotics traffic control (16063)].
122		Basic health	
	12220	Basic health care	Basic and primary health care programmes; paramedical and nursing care programmes; supply of drugs, medicines and vaccines related to basic health care.
	12230	Basic health infrastructure	District-level hospitals, clinics and dispensaries and related medical equipment; excluding specialised hospitals and clinics (12191).
	12240	Basic nutrition	Direct feeding programmes (maternal feeding, breastfeeding and weaning foods, child feeding, school feeding); determination of micro-nutrient deficiencies; provision of vitamin A, iodine, iron etc.; monitoring of nutritional status; nutrition and food hygiene education; household food security.
	12250	Infectious disease control	Immunisation; prevention and control of infectious and parasite diseases, except malaria (12262), tuberculosis (12263), HIV/AIDS and other STDs (13040). It includes diarrheal diseases, vector-borne diseases (e.g. river blindness and guinea worm), viral diseases, mycosis, helminthiasis, zoonosis, diseases by other bacteria and viruses, pediculosis, etc.
	12261	Health education	Information, education and training of the population for improving health knowledge and practices; public health and awareness campaigns; promotion of improved personal hygiene practices, including use of sanitation facilities and handwashing with soap.
	12262	Malaria control	Prevention and control of malaria.
	12263	Tuberculosis control	Immunisation, prevention and control of tuberculosis.
	12281	Health personnel development	Training of health staff for basic health care services.

DAC 5 CODE	CRS CODE	DESCRIPTION	Clarifications / Additional notes on coverage
130		POPULATION POLICIES/ PROGRAMMES AND REPRODUCTIVE HEALTH	
	13010	Population policy and administrative management	Population/development policies; census work, vital registration; migration data; demographic research/analysis; reproductive health research; unspecified population activities.
	13020	Reproductive health care	Promotion of reproductive health; prenatal and postnatal care including delivery; prevention and treatment of infertility; prevention and management of consequences of abortion; safe motherhood activities.
	13030	Family planning	Family planning services including counselling; information, education and communication (IEC) activities; delivery of contraceptives; capacity building and training.
	13040	STD control including HIV/AIDS	All activities related to sexually transmitted diseases and HIV/AIDS control e.g. information, education and communication; testing; prevention; treatment, care.
	13081	Personnel development for population and reproductive health	Education and training of health staff for population and reproductive health care services.

DAC 5 CODE	CRS CODE	DESCRIPTION	Clarifications / Additional notes on coverage
140		WATER AND SANITATION	
	14010	Water sector policy and administrative management	Water sector policy and governance, including legislation, regulation, planning and management as well as transboundary management of water; institutional capacity development; activities supporting the Integrated Water Resource Management approach (IWRM: see box below).
	14015	Water resources conservation (including data collection)	Collection and usage of quantitative and qualitative data on water resources; creation and sharing of water knowledge; conservation and rehabilitation of inland surface waters (rivers, lakes etc.), ground water and coastal waters; prevention of water contamination.
	14020	Water supply and sanitation - large systems	Programmes where components according to 14021 and 14022 cannot be identified. When components are known, they should individually be reported under their respective purpose codes: water supply (14021), sanitation (14022), and hygiene (12261).
	14021	Water supply - large systems	Potable water treatment plants; intake works; storage; water supply pumping stations; large scale transmission / conveyance and distribution systems.
	14022	Sanitation - large systems	Large scale sewerage including trunk sewers and sewage pumping stations; domestic and industrial waste water treatment plants.
	14030	Basic drinking water supply and basic sanitation	Programmes where components according to 14031 and 14032 cannot be identified. When components are known, they should individually be reported under their respective purpose codes: water supply (14031), sanitation (14032), and hygiene (12261).
	14031	Basic drinking water supply	Rural water supply schemes using handpumps, spring catchments, gravity-fed systems, rainwater collection and fog harvesting, storage tanks, small distribution systems typically with shared connections/points of use. Urban schemes using handpumps and local neighbourhood networks including those with shared connections.
	14032	Basic sanitation	Latrines, on-site disposal and alternative sanitation systems, including the promotion of household and community investments in the construction of these facilities. (Use code 12261 for activities promoting improved personal hygiene practices.)
	14040	River basins' development	Infrastructure focused integrated river basin projects and related institutional activities; river flow control; dams and reservoirs [excluding dams primarily for irrigation (31140) and hydropower (23065) and activities related to river transport (21040)].
	14050	Waste management / disposal	Municipal and industrial solid waste management, including hazardous and toxic waste; collection, disposal and treatment; landfill areas; composting and reuse.
	14081	Education and training in water supply and sanitation	Education and training for sector professionals and service providers.

Notes:

1/ To assist in distinguishing between “basic” and “large systems” for “water supply” and “sanitation”, consider the number of people to be served and the per capita cost of provision of services.

- Large systems provide water and sanitation to a community through a network to which individual households are connected. Basic systems are generally shared between several households.
- Water supply and sanitation in urban areas usually necessitates a network installation. To classify such projects consider the per capita cost of services. The per capita cost of water supply and sanitation through large systems is several times higher than that of basic services.

2/ Integrated Water Resources Management (IWRM) is defined as “a process which promotes the coordinated development and management of water, land and related resources in order to maximise the resultant economic and social welfare in an equitable manner without compromising the sustainability of vital eco-systems”.

Recognising that sectoral approaches to water management tend to impose unsustainably high economic, social and ecological costs, IWRM emphasises decision making across sectors and scales.

DAC 5 CODE	CRS CODE	DESCRIPTION	Clarifications / Additional notes on coverage
150		GOVERNMENT AND CIVIL SOCIETY	
151		Government and civil society, general	N.B. Use code 51010 for general budget support.
	15110	Public sector policy and administrative management	Institution-building assistance to strengthen core public sector management systems and capacities. This includes macro-economic and other policy management, co-ordination, planning and reform; human resource management; organisational development; civil service reform; e-government; development planning, monitoring and evaluation; support to ministries involved in aid co-ordination; other ministries and government departments when sector cannot be specified. (Use specific sector codes for development of systems and capacities in sector ministries.)
	15111	Public finance management	Fiscal policy and planning; support to ministries of finance; strengthening financial and managerial accountability; public expenditure management; improving financial management systems; tax policy and administration; budget drafting; inter-governmental fiscal relations, public audit, public debt. (Use code 33120 for customs.)
	15112	Decentralisation and support to subnational government	Decentralisation processes (including political, administrative and fiscal dimensions); intergovernmental relations and federalism; strengthening departments of regional and local government, regional and local authorities and their national associations. (Use specific sector codes for decentralisation of sector management and services.)
	15113	Anti-corruption organisations and institutions	Specialised organisations, institutions and frameworks for the prevention of and combat against corruption, bribery, money-laundering and other aspects of organised crime, with or without law enforcement powers, e.g. anti-corruption commissions and monitoring bodies, special investigation services, institutions and initiatives of integrity and ethics oversight, specialised NGOs, other civil society and citizens' organisations directly concerned with corruption.
	15130	Legal and judicial development	<p>Support to institutions, systems and procedures of the justice sector, both formal and informal; support to ministries of justice, the interior and home affairs; judges and courts; legal drafting services; bar and lawyers associations; professional legal education; maintenance of law and order and public safety; border management; law enforcement agencies, police, prisons and their supervision; ombudsmen; alternative dispute resolution, arbitration and mediation; legal aid and counsel; traditional, indigenous and paralegal practices that fall outside the formal legal system.</p> <p>Measures that support the improvement of legal frameworks, constitutions, laws and regulations; legislative and constitutional drafting and review; legal reform; integration of formal and informal systems of law.</p> <p>Public legal education; dissemination of information on entitlements and remedies for injustice; awareness campaigns.</p> <p>(Use codes 152xx for activities that are primarily aimed at supporting security system reform or undertaken in connection with post-conflict and peace building activities.)</p>

DAC 5 CODE	CRS CODE	DESCRIPTION	Clarifications / Additional notes on coverage
	15150	Democratic participation and civil society	Support to the exercise of democracy and diverse forms of participation of citizens beyond elections (15151); direct democracy instruments such as referenda and citizens' initiatives; support to organisations to represent and advocate for their members, to monitor, engage and hold governments to account, and to help citizens learn to act in the public sphere; curricula and teaching for civic education at various levels. (This purpose code is restricted to activities targeting governance issues. When assistance to civil society is for non-governance purposes use other appropriate purpose codes.)
	15151	Elections	Electoral management bodies and processes, election observation, voters' education. (Use code 15230 when in the context of an international peacekeeping operation).
	15152	Legislatures and political parties	Assistance to strengthen key functions of legislatures/parliaments including subnational assemblies and councils (representation; oversight; legislation), such as improving the capacity of legislative bodies, improving legislatures' committees and administrative procedures; research and information management systems; providing training programmes for legislators and support personnel. Assistance to political parties and strengthening of party systems.
	15153	Media and free flow of information	Activities that support free and uncensored flow of information on public issues; activities that increase the editorial and technical skills and the integrity of the print and broadcast media, e.g. training of journalists. (Use codes 22010-22040 for provision of equipment and capital assistance to media.)
	15160	Human rights	<p>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.</p> <p>Human rights defenders and human rights NGOs; human rights advocacy, activism, mobilisation; awareness raising and public human rights education.</p> <p>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.</p> <p>(Use code 15230 when in the context of a peacekeeping operation.)</p>
	15170	Women's equality organisations and institutions	Support for institutions and organisations (governmental and non-governmental) working for gender equality and women's empowerment.

DAC 5 CODE	CRS CODE	DESCRIPTION	Clarifications / Additional notes on coverage
152		Conflict prevention and resolution, peace and security	N.B. Further notes on ODA eligibility (and exclusions) of conflict, peace and security related activities are given in paragraphs 41-46 of the DAC Statistical Reporting Directives.
	15210	Security system management and reform	<p>Technical co-operation provided to parliament, government ministries, law enforcement agencies and the judiciary to assist review and reform of the security system to improve democratic governance and civilian control;</p> <p>technical co-operation provided to government to improve civilian oversight and democratic control of budgeting, management, accountability and auditing of security expenditure, including military budgets, as part of a public expenditure management programme;</p> <p>assistance to civil society to enhance its competence and capacity to scrutinise the security system so that it is managed in accordance with democratic norms and principles of accountability, transparency and good governance. [Other than in the context of an international peacekeeping operation (15230).]</p>
	15220	Civilian peace-building, conflict prevention and resolution	<p>Support for civilian activities related to peace building, conflict prevention and resolution, including capacity building, monitoring, dialogue and information exchange.</p> <p>Bilateral participation in international civilian peace missions such as those conducted by the UN Department of Political Affairs (UNDPA) or the European Union (European Security and Defence Policy), and contributions to civilian peace funds or commissions (e.g. Peacebuilding Commission, Peacebuilding thematic window of the MDG achievement fund etc.). The contributions can take the form of financing or provision of equipment or civilian or military personnel (e.g. for training civilians).</p> <p>(Use code 15230 for bilateral participation in international peacekeeping operations).</p>

DAC 5 CODE	CRS CODE	DESCRIPTION	Clarifications / Additional notes on coverage
	15230	Participation in international peacekeeping operations	<p>Bilateral participation in peacekeeping operations mandated or authorised by the United Nations (UN) through Security Council resolutions, and conducted by international organisations, e.g. UN, NATO, the European Union (Security and Defence Policy security-related operations), or regional groupings of developing countries.</p> <p>Direct contributions to the UN Department for Peacekeeping Operations (UNDPKO) budget are excluded from bilateral ODA (they are reportable in part as multilateral ODA, see Annex 2 of DAC Directives).</p> <p>The activities that can be reported as bilateral ODA under this code are limited to: human rights and election monitoring; reintegration of demobilised soldiers; rehabilitation of basic national infrastructure; monitoring or retraining of civil administrators and police forces; security sector reform and other rule of law-related activities; training in customs and border control procedures; advice or training in fiscal or macroeconomic stabilisation policy; repatriation and demobilisation of armed factions, and disposal of their weapons; explosive mine removal. The enforcement aspects of international peacekeeping operations are not reportable as ODA.</p> <p>ODA-eligible bilateral participation in peacekeeping operations can take the form of financing or provision of equipment or military or civilian personnel (e.g. police officers). The reportable cost is calculated as the excess over what the personnel and equipment would have cost to maintain had they not been assigned to take part in a peace operation.</p> <p>International peacekeeping operations may include humanitarian-type activities (contributions to the form of equipment or personnel), as described in paragraphs 185 and 186 of DAC Directives. These should be included under code 15230 if they are an integrated part of the activities above, otherwise they should be reported as humanitarian aid.</p> <p>NB: When using this code, indicate the name of the operation in the short description of the activity reported.</p>
	15240	Reintegration and SALW control	Reintegration of demobilised military personnel into the economy; conversion of production facilities from military to civilian outputs; technical co-operation to control, prevent and/or reduce the proliferation of small arms and light weapons (SALW) – see para. 45 of the DAC Statistical Reporting Directives for definition of SALW activities covered. [Other than in the context of an international peacekeeping operation (15230) or child soldiers (15261)].
	15250	Removal of land mines and explosive remnants of war	All activities related to land mines and explosive remnants of war which have benefits to developing countries as their main objective, including removal of land mines and explosive remnants of war, and stockpile destruction for developmental purposes [other than in the context of an international peacekeeping operation (15230)]; risk education and awareness raising; rehabilitation, reintegration and assistance to victims, and research and development on demining and clearance. Only activities for civilian purposes are ODA-eligible.
	15261	Child soldiers (Prevention and demobilisation)	Technical co-operation provided to government – and assistance to civil society organisations – to support and apply legislation designed to prevent the recruitment of child soldiers, and to demobilise, disarm, reintegrate, repatriate and resettle (DDR) child soldiers.

DAC 5 CODE	CRS CODE	DESCRIPTION	Clarifications / Additional notes on coverage
160		OTHER SOCIAL INFRASTRUCTURE AND SERVICES	
	16010	Social/ welfare services	Social legislation and administration; institution capacity building and advice; social security and other social schemes; special programmes for the elderly, orphans, the disabled, street children; social dimensions of structural adjustment; unspecified social infrastructure and services, including consumer protection.
	16020	Employment policy and administrative management	Employment policy and planning; labour law; labour unions; institution capacity building and advice; support programmes for unemployed; employment creation and income generation programmes; occupational safety and health; combating child labour.
	16030	Housing policy and administrative management	Housing sector policy, planning and programmes; excluding low-cost housing and slum clearance (16040).
	16040	Low-cost housing	Including slum clearance.
	16050	Multisector aid for basic social services	Basic social services are defined to include basic education, basic health, basic nutrition, population/reproductive health and basic drinking water supply and basic sanitation.
	16061	Culture and recreation	Including libraries and museums.
	16062	Statistical capacity building	Both in national statistical offices and any other government ministries.
	16063	Narcotics control	In-country and customs controls including training of the police; educational programmes and awareness campaigns to restrict narcotics traffic and in-country distribution.
	16064	Social mitigation of HIV/AIDS	Special programmes to address the consequences of HIV/AIDS, e.g. social, legal and economic assistance to people living with HIV/AIDS including food security and employment; support to vulnerable groups and children orphaned by HIV/AIDS; human rights of HIV/AIDS affected people.

DAC 5 CODE	CRS CODE	DESCRIPTION	Clarifications / Additional notes on coverage
210		TRANSPORT AND STORAGE	<i>Note: Manufacturing of transport equipment should be included under code 32172.</i>
	21010	Transport policy and administrative management	Transport sector policy, planning and programmes; aid to transport ministries; institution capacity building and advice; unspecified transport; activities that combine road, rail, water and/or air transport.
	21020	Road transport	Road infrastructure, road vehicles; passenger road transport, motor passenger cars.
	21030	Rail transport	Rail infrastructure, rail equipment, locomotives, other rolling stock; including light rail (tram) and underground systems.
	21040	Water transport	Harbours and docks, harbour guidance systems, ships and boats; river and other inland water transport, inland barges and vessels.
	21050	Air transport	Airports, airport guidance systems, aeroplanes, aeroplane maintenance equipment.
	21061	Storage	Whether or not related to transportation.
	21081	Education and training in transport and storage	

DAC 5 CODE	CRS CODE	DESCRIPTION	Clarifications / Additional notes on coverage
220		COMMUNICATIONS	
	22010	Communications policy and administrative management	Communications sector policy, planning and programmes; institution capacity building and advice; including postal services development; unspecified communications activities.
	22020	Telecommunications	Telephone networks, telecommunication satellites, earth stations.
	22030	Radio/television/print media	Radio and TV links, equipment; newspapers; printing and publishing.
	22040	Information and communication technology (ICT)	Computer hardware and software; internet access; IT training. When sector cannot be specified.

DAC 5 CODE	CRS CODE	DESCRIPTION	Clarifications / Additional notes on coverage
230		ENERGY GENERATION AND SUPPLY	
	23010	Energy policy and administrative management	Energy sector policy, planning and programmes; aid to energy ministries; institution capacity building and advice; unspecified energy activities including energy conservation.
	23020	Power generation/non-renewable sources	Thermal power plants including when heat source cannot be determined; combined gas-coal power plants.
	23030	Power generation/renewable sources	Including policy, planning, development programmes, surveys and incentives. Fuelwood/ charcoal production should be included under forestry (31261).
	23040	Electrical transmission/ distribution	Distribution from power source to end user; transmission lines.
	23050	Gas distribution	Delivery for use by ultimate consumer.
	23061	Oil-fired power plants	Including diesel power plants.
	23062	Gas-fired power plants	
	23063	Coal-fired power plants	
	23064	Nuclear power plants	Including nuclear safety.
	23065	Hydro-electric power plants	Including power-generating river barges.
	23066	Geothermal energy	
	23067	Solar energy	Including photo-voltaic cells, solar thermal applications and solar heating.
	23068	Wind power	Wind energy for water lifting and electric power generation.
	23069	Ocean power	Including ocean thermal energy conversion, tidal and wave power.
	23070	Biomass	Densification technologies and use of biomass for direct power generation including biogas, gas obtained from sugar cane and other plant residues, anaerobic digesters.
	23081	Energy education/training	Applies to all energy sub-sectors; all levels of training.
	23082	Energy research	Including general inventories, surveys.

Note: Extraction of raw materials for power generation should be included in the mining sector.
Energy manufacturing should be included in the industry sector.

DAC 5 CODE	CRS CODE	DESCRIPTION	Clarifications / Additional notes on coverage
240		BANKING AND FINANCIAL SERVICES	
	24010	Financial policy and administrative management	Finance sector policy, planning and programmes; institution capacity building and advice; financial markets and systems.
	24020	Monetary institutions	Central banks.
	24030	Formal sector financial intermediaries	All formal sector financial intermediaries; credit lines; insurance, leasing, venture capital, etc. (except when focused on only one sector).
	24040	Informal/semi-formal financial intermediaries	Micro credit, savings and credit co-operatives etc.
	24081	Education/training in banking and financial services	

DAC 5 CODE	CRS CODE	DESCRIPTION	Clarifications / Additional notes on coverage
250		BUSINESS AND OTHER SERVICES	
	25010	Business support services and institutions	Support to trade and business associations, chambers of commerce; legal and regulatory reform aimed at improving business and investment climate; private sector institution capacity building and advice; trade information; public-private sector networking including trade fairs; e-commerce. Where sector cannot be specified: general support to private sector enterprises (in particular, use code 32130 for enterprises in the industrial sector).
	25020	Privatisation	When sector cannot be specified. Including general state enterprise restructuring or demonopolisation programmes; planning, programming, advice.

DAC 5 CODE	CRS CODE	DESCRIPTION	Clarifications / Additional notes on coverage
311		AGRICULTURE	
	31110	Agricultural policy and administrative management	Agricultural sector policy, planning and programmes; aid to agricultural ministries; institution capacity building and advice; unspecified agriculture.
	31120	Agricultural development	Integrated projects; farm development.
	31130	Agricultural land resources	Including soil degradation control; soil improvement; drainage of water logged areas; soil desalination; agricultural land surveys; land reclamation; erosion control, desertification control.
	31140	Agricultural water resources	Irrigation, reservoirs, hydraulic structures, ground water exploitation for agricultural use.
	31150	Agricultural inputs	Supply of seeds, fertilizers, agricultural machinery/equipment.
	31161	Food crop production	Including grains (wheat, rice, barley, maize, rye, oats, millet, sorghum); horticulture; vegetables; fruit and berries; other annual and perennial crops. [Use code 32161 for agro-industries.]
	31162	Industrial crops/export crops	Including sugar; coffee, cocoa, tea; oil seeds, nuts, kernels; fibre crops; tobacco; rubber. [Use code 32161 for agro-industries.]
	31163	Livestock	Animal husbandry; animal feed aid.
	31164	Agrarian reform	Including agricultural sector adjustment.
	31165	Agricultural alternative development	Projects to reduce illicit drug cultivation through other agricultural marketing and production opportunities (see code 43050 for non-agricultural alternative development).
	31166	Agricultural extension	Non-formal training in agriculture.
	31181	Agricultural education/training	
	31182	Agricultural research	Plant breeding, physiology, genetic resources, ecology, taxonomy, disease control, agricultural bio-technology; including livestock research (animal health, breeding and genetics, nutrition, physiology).
	31191	Agricultural services	Marketing policies & organisation; storage and transportation, creation of strategic reserves.
	31192	Plant and post-harvest protection and pest control	Including integrated plant protection, biological plant protection activities, supply and management of agrochemicals, supply of pesticides, plant protection policy and legislation.
	31193	Agricultural financial services	Financial intermediaries for the agricultural sector including credit schemes; crop insurance.
	31194	Agricultural co-operatives	Including farmers' organisations.
	31195	Livestock/veterinary services	Animal health and management, genetic resources, feed resources.

DAC 5 CODE	CRS CODE	DESCRIPTION	Clarifications / Additional notes on coverage
312		FORESTRY	
	31210	Forestry policy and administrative management	Forestry sector policy, planning and programmes; institution capacity building and advice; forest surveys; unspecified forestry and agro-forestry activities.
	31220	Forestry development	Afforestation for industrial and rural consumption; exploitation and utilisation; erosion control, desertification control; integrated forestry projects.
	31261	Fuelwood/charcoal	Forestry development whose primary purpose is production of fuelwood and charcoal.
	31281	Forestry education/training	
	31282	Forestry research	Including artificial regeneration, genetic improvement, production methods, fertilizer, harvesting.
	31291	Forestry services	

DAC 5 CODE	CRS CODE	DESCRIPTION	Clarifications / Additional notes on coverage
313		FISHING	
	31310	Fishing policy and administrative management	Fishing sector policy, planning and programmes; institution capacity building and advice; ocean and coastal fishing; marine and freshwater fish surveys and prospecting; fishing boats/equipment; unspecified fishing activities.
	31320	Fishery development	Exploitation and utilisation of fisheries; fish stock protection; aquaculture; integrated fishery projects.
	31381	Fishery education/training	
	31382	Fishery research	Pilot fish culture; marine/freshwater biological research.
	31391	Fishery services	Fishing harbours; fish markets; fishery transport and cold storage.

DAC 5 CODE	CRS CODE	DESCRIPTION	Clarifications / Additional notes on coverage
321		INDUSTRY	
	32110	Industrial policy and administrative management	Industrial sector policy, planning and programmes; institution capacity building and advice; unspecified industrial activities; manufacturing of goods not specified below.
	32120	Industrial development	
	32130	Small and medium-sized enterprises (SME) development	Direct support to the development of small and medium-sized enterprises in the industrial sector, including accounting, auditing and advisory services.
	32140	Cottage industries and handicraft	
	32161	Agro-industries	Staple food processing, dairy products, slaughter houses and equipment, meat and fish processing and preserving, oils/fats, sugar refineries, beverages/tobacco, animal feeds production.
	32162	Forest industries	Wood production, pulp/paper production.
	32163	Textiles, leather and substitutes	Including knitting factories.
	32164	Chemicals	Industrial and non-industrial production facilities; includes pesticides production.
	32165	Fertilizer plants	
	32166	Cement/lime/plaster	
	32167	Energy manufacturing	Including gas liquefaction; petroleum refineries.
	32168	Pharmaceutical production	Medical equipment/supplies; drugs, medicines, vaccines; hygienic products.
	32169	Basic metal industries	Iron and steel, structural metal production.
	32170	Non-ferrous metal industries	
	32171	Engineering	Manufacturing of electrical and non-electrical machinery, engines/turbines.
	32172	Transport equipment industry	Shipbuilding, fishing boats building; railroad equipment; motor vehicles and motor passenger cars; aircraft; navigation/guidance systems.
	32182	Technological research and development	Including industrial standards; quality management; metrology; testing; accreditation; certification.

Note: Only includes aid to production or manufacturing.
Provision of finished products should be included under relevant sector.

DAC 5 CODE	CRS CODE	DESCRIPTION	Clarifications / Additional notes on coverage
322		MINERAL RESOURCES AND MINING	
	32210	Mineral/mining policy and administrative management	Mineral and mining sector policy, planning and programmes; mining legislation, mining cadastre, mineral resources inventory, information systems, institution capacity building and advice; unspecified mineral resources exploitation.
	32220	Mineral prospection and exploration	Geology, geophysics, geochemistry; excluding hydrogeology (14010) and environmental geology (41010), mineral extraction and processing, infrastructure, technology, economics, safety and environment management.
	32261	Coal	Including lignite and peat.
	32262	Oil and gas	Petroleum, natural gas, condensates, liquefied petroleum gas (LPG), liquefied natural gas (LNG); including drilling and production.
	32263	Ferrous metals	Iron and ferro-alloy metals.
	32264	Nonferrous metals	Aluminium, copper, lead, nickel, tin, zinc.
	32265	Precious metals/materials	Gold, silver, platinum, diamonds, gemstones.
	32266	Industrial minerals	Baryte, limestone, feldspar, kaolin, sand, gypsum, gravel, ornamental stones.
	32267	Fertilizer minerals	Phosphates, potash.
	32268	Offshore minerals	Polymetallic nodules, phosphorites, marine placer deposits.

DAC 5 CODE	CRS CODE	DESCRIPTION	Clarifications / Additional notes on coverage
323		CONSTRUCTION	
	32310	Construction policy and administrative management	Construction sector policy and planning; excluding construction activities within specific sectors (e.g., hospital or school construction).

DAC 5 CODE	CRS CODE	DESCRIPTION	Clarifications / Additional notes on coverage
331		TRADE POLICY AND REGULATIONS AND TRADE-RELATED ADJUSTMENT	
	33110	Trade policy and administrative management	Trade policy and planning; support to ministries and departments responsible for trade policy; trade-related legislation and regulatory reforms; policy analysis and implementation of multilateral trade agreements e.g. technical barriers to trade and sanitary and phytosanitary measures (TBT/SPS) except at regional level (see 33130); mainstreaming trade in national development strategies (e.g. poverty reduction strategy papers); wholesale/retail trade; unspecified trade and trade promotion activities.
	33120	Trade facilitation	Simplification and harmonisation of international import and export procedures (e.g. customs valuation, licensing procedures, transport formalities, payments, insurance); support to customs departments; tariff reforms.
	33130	Regional trade agreements (RTAs)	Support to regional trade arrangements [e.g. Southern African Development Community (SADC), Association of Southeast Asian Nations (ASEAN), Free Trade Area of the Americas (FTAA), African Caribbean Pacific/European Union (ACP/EU)], including work on technical barriers to trade and sanitary and phytosanitary measures (TBT/SPS) at regional level; elaboration of rules of origin and introduction of special and differential treatment in RTAs.
	33140	Multilateral trade negotiations	Support developing countries' effective participation in multilateral trade negotiations, including training of negotiators, assessing impacts of negotiations; accession to the World Trade Organisation (WTO) and other multilateral trade-related organisations.
	33150	Trade-related adjustment	Contributions to the government budget to assist the implementation of recipients' own trade reforms and adjustments to trade policy measures by other countries; assistance to manage shortfalls in the balance of payments due to changes in the world trading environment.
	33181	Trade education/training	Human resources development in trade not included under any of the above codes. Includes university programmes in trade.

DAC 5 CODE	CRS CODE	DESCRIPTION	Clarifications / Additional notes on coverage
332		TOURISM	
	33210	Tourism policy and administrative management	

DAC 5 CODE	CRS CODE	DESCRIPTION	Clarifications / Additional notes on coverage
400		MULTISECTOR/CROSS-CUTTING	
410		General environmental protection	Non-sector specific.
	41010	Environmental policy and administrative management	Environmental policy, laws, regulations and economic instruments; administrative institutions and practices; environmental and land use planning and decision-making procedures; seminars, meetings; miscellaneous conservation and protection measures not specified below.
	41020	Biosphere protection	Air pollution control, ozone layer preservation; marine pollution control.
	41030	Bio-diversity	Including natural reserves and actions in the surrounding areas; other measures to protect endangered or vulnerable species and their habitats (e.g. wetlands preservation).
	41040	Site preservation	Applies to unique cultural landscape; including sites/objects of historical, archeological, aesthetic, scientific or educational value.
	41050	Flood prevention/control	Floods from rivers or the sea; including sea water intrusion control and sea level rise related activities.
	41081	Environmental education/ training	
	41082	Environmental research	Including establishment of databases, inventories/accounts of physical and natural resources; environmental profiles and impact studies if not sector specific.
430		Other multisector	
	43010	Multisector aid	
	43030	Urban development and management	Integrated urban development projects; local development and urban management; urban infrastructure and services; municipal finances; urban environmental management; urban development and planning; urban renewal and urban housing; land information systems.
	43040	Rural development	Integrated rural development projects; e.g. regional development planning; promotion of decentralised and multi-sectoral competence for planning, co-ordination and management; implementation of regional development and measures (including natural reserve management); land management; land use planning; land settlement and resettlement activities [excluding resettlement of refugees and internally displaced persons (72010)]; functional integration of rural and urban areas; geographical information systems.
	43050	Non-agricultural alternative development	Projects to reduce illicit drug cultivation through, for example, non-agricultural income opportunities, social and physical infrastructure (see code 31165 for agricultural alternative development).
	43081	Multisector education/training	Including scholarships.
	43082	Research/scientific institutions	When sector cannot be identified.

Note: Sector specific environmental protection activities should be included in the respective sectors, and the environment marker checked.

Multi-sector/cross-cutting includes only environment activities not allocable by sector.

DAC 5 CODE	CRS CODE	DESCRIPTION	Clarifications / Additional notes on coverage
500		COMMODITY AID AND GENERAL PROGRAMME ASSISTANCE	<i>Note: Sector specific programme assistance is to be included in the respective sectors, using the sector programme flag if appropriate.</i>
510		General budget support	<i>Budget support in the form of sector-wide approaches (SWAp) should be included in the respective sectors.</i>
	51010	General budget support	Unearmarked contributions to the government budget; support for the implementation of macroeconomic reforms (structural adjustment programmes, poverty reduction strategies); general programme assistance (when not allocable by sector).
520		Developmental food aid/Food security assistance	
	52010	Food aid/Food security programmes	Supply of edible human food under national or international programmes including transport costs; cash payments made for food supplies; project food aid and food aid for market sales when benefiting sector not specified; excluding emergency food aid.
530		Other commodity assistance	<i>Non-food commodity assistance (when benefiting sector not specified).</i>
	53030	Import support (capital goods)	Capital goods and services; lines of credit.
	53040	Import support (commodities)	Commodities, general goods and services, oil imports.

DAC 5 CODE	CRS CODE	DESCRIPTION	Clarifications / Additional notes on coverage
600		ACTION RELATING TO DEBT	
	60010	Action relating to debt	Actions falling outside the code headings below; training in debt management.
	60020	Debt forgiveness	
	60030	Relief of multilateral debt	Grants or credits to cover debt owed to multilateral financial institutions; including contributions to Heavily Indebted Poor Countries (HIPC) Trust Fund.
	60040	Rescheduling and refinancing	
	60061	Debt for development swap	Allocation of debt claims to use for development (e.g., debt for education, debt for environment).
	60062	Other debt swap	Where the debt swap benefits an external agent i.e. is not specifically for development purposes.
	60063	Debt buy-back	Purchase of debt for the purpose of cancellation.

DAC 5 CODE	CRS CODE	DESCRIPTION	Clarifications / Additional notes on coverage
700		HUMANITARIAN AID	<i>Within the overall definition of ODA, humanitarian aid is assistance designed to save lives, alleviate suffering and maintain and protect human dignity during and in the aftermath of emergencies. To be classified as humanitarian, aid should be consistent with the humanitarian principles of humanity, impartiality, neutrality and independence.</i>
720		Emergency Response	<i>An emergency is a situation which results from man made crises and/or natural disasters.</i>
	72010	Material relief assistance and services	Shelter, water, sanitation and health services, supply of medicines and other non-food relief items; assistance to refugees and internally displaced people in developing countries other than for food (72040) or protection (72050).
	72040	Emergency food aid	Food aid normally for general free distribution or special supplementary feeding programmes; short-term relief to targeted population groups affected by emergency situations. Excludes non-emergency food security assistance programmes/food aid (52010).
	72050	Relief co-ordination; protection and support services	Measures to co-ordinate delivery of humanitarian aid, including logistics and communications systems; measures to promote and protect the safety, well-being, dignity and integrity of civilians and those no longer taking part in hostilities. (Activities designed to protect the security of persons or property through the use or display of force are not reportable as ODA.)
730		Reconstruction relief and rehabilitation	<i>This relates to activities during and in the aftermath of an emergency situation. Longer-term activities to improve the level of infrastructure or social services should be reported under the relevant economic and social sector codes. See also guideline on distinguishing humanitarian from sector-allocable aid.</i>
	73010	Reconstruction relief and rehabilitation	Short-term reconstruction work after emergency or conflict limited to restoring pre-existing infrastructure (e.g. repair or construction of roads, bridges and ports, restoration of essential facilities, such as water and sanitation, shelter, health care services); social and economic rehabilitation in the aftermath of emergencies to facilitate transition and enable populations to return to their previous livelihood or develop a new livelihood in the wake of an emergency situation (e.g. trauma counselling and treatment, employment programmes).
740		Disaster prevention and preparedness	<i>See codes 41050 and 15220 for prevention of floods and conflicts.</i>
	74010	Disaster prevention and preparedness	Disaster risk reduction activities (e.g. developing knowledge, natural risks cartography, legal norms for construction); early warning systems; emergency contingency stocks and contingency planning including preparations for forced displacement.

Distinguishing humanitarian from sector-allocable aid

Humanitarian aid will usually be funded from appropriations dedicated to emergencies and their immediate aftermath and/or the prevention thereof or preparedness therefor, and funding from such appropriations is the main criterion for reporting expenditure as humanitarian aid. If the humanitarian nature of expenditure cannot be determined by its funding appropriation, members may for statistical reporting purposes have reference to situation reports by the United Nations and/or the International Movement of the Red Cross/Red Crescent (ICRC/IFRC). These are normally issued throughout an emergency to identify continuing humanitarian needs. If no UN or ICRC/IFRC situation report has been issued for six months, this could indicate that the situation is no longer perceived as an emergency, though international support could nevertheless be needed to address continuing humanitarian needs.

DAC 5 CODE	CRS CODE	DESCRIPTION	Clarifications / Additional notes on coverage
910		ADMINISTRATIVE COSTS OF DONORS	
	91010	Administrative costs	

DAC 5 CODE	CRS CODE	DESCRIPTION	Clarifications / Additional notes on coverage
930		REFUGEES IN DONOR COUNTRIES	
	93010	Refugees in donor countries	

DAC 5 CODE	CRS CODE	DESCRIPTION	Clarifications / Additional notes on coverage
998		UNALLOCATED/ UNSPECIFIED	
	99810	Sectors not specified	Contributions to general development of the recipient should be included under programme assistance (51010).
	99820	Promotion of development awareness	Spending in donor country for heightened awareness/interest in development co-operation (brochures, lectures, special research projects, etc.).

Annex 9

Reporting on debt relief in CRS++

Proposed guidance note for inclusion in CRS++ reporting guidelines

1. Debt relief reporting in CRS++ conforms with the DAC Statistical Reporting Directives [DCD/DAC(2010)40/REV1] and the Handbook for Reporting Debt reorganisation on the DAC Questionnaire [DCD/DAC(2000)16].
2. Debt relief operations are all recorded in CRS++ under *types of finance* 6xx, whether in the form of grants or loans. The *type of finance* classification reflects the need to distinguish between natures of operation (forgiveness, rescheduling, DSR), origins of the claim (ODA, OOF or private) and components of the claim (principal and interest).

Types of finance dedicated to debt relief

610	Debt forgiveness: ODA claims (P)
611	Debt forgiveness: ODA claims (I)
612	Debt forgiveness: OOF claims (P)
613	Debt forgiveness: OOF claims (I)
614	Debt forgiveness: Private claims (P)
615	Debt forgiveness: Private claims (I)
616	Debt forgiveness: OOF claims (DSR)
617	Debt forgiveness: Private claims (DSR)
618	Debt forgiveness: Other
620	Debt rescheduling: ODA claims (P)
621	Debt rescheduling: ODA claims (I)
622	Debt rescheduling: OOF claims (P)
623	Debt rescheduling: OOF claims (I)
624	Debt rescheduling: Private claims (P)
625	Debt rescheduling: Private claims (I)
626	Debt rescheduling: OOF claims (DSR)
627	Debt rescheduling: Private claims (DSR)
630	Debt rescheduling: OOF claim (DSR – original loan principal)
631	Debt rescheduling: OOF claim (DSR – original loan interest)
632	Debt rescheduling: private claim (DSR – original loan principal)

3. Examples that follow describe how to report debt relief operations in CRS++ format, case by case, and illustrate the relation between CRS++ transactions and Table DAC1 aggregates. A few points to note:
 - In the case of debt forgiveness (examples 1 to 3) and debt rescheduling occurring in a different category (examples 5 and 9), the reporting gives rise to two separate entries, one for principal and one for interest. This enables the automatic generation of offsetting entries in the compilation of net flows.
 - In the case of debt rescheduling occurring wholly within the same category (examples 4 and 8), the reporting gives rise to a single entry, as only the amounts of capitalised interest should be reported.

- To avoid double-counting, members should not report offsetting entries as “amounts received” or “interest received” (except for DSR transactions, see examples which follow). Offsetting entries are automatically generated by CRS++ procedures based on values reported as “amounts extended” for principal and interest forgiven and for principal rescheduled (see examples 1, 2, 3, 5, 9).
- The treatment of repayments and interest on loans previously rescheduled needs to be discussed and clarified at the next WP-STAT meeting.

EXAMPLE 1. DEBT CANCELLATION OF AN ODA CLAIM

ODA claim	Principal	Interest
350	300	50

CRS++ reporting

Country	CRS Id. N°	Recipient	Type of flow	Type of finance	Type of aid	Commitments	Amounts extended	Amounts received	Interest received
2	4	7	11	12	13	33	34	35	50
a	xxxxxxxxx1	b	10	610	F01	0 *	300		
a	xxxxxxxxx2	b	10	611	F01	50	50		

DAC1

Million US dollars	DISBURSEMENTS					COMMITMENTS		
	1121	1122	1120	1130	1140	1151	1152	1150
	----- Amounts extended -----							
	Grants	Non grants	Total amounts extended	Amounts received (-) Non grants	NET AMOUNTS	Grants	Non grants	Total commitments
TOTAL OFFICIAL AND PRIVATE FLOWS (I+II+III+IV)	005	350	350	-300	50	////////	////////	////////
I. OFFICIAL DEVELOPMENT ASSISTANCE	1010	350	350	-300	50	50		50
I.A. Bilateral Official Development Assistance by types of aid	1015	350	350	-300	50	50		50
6. Debt relief	1600	350	350	-300	50	50		50
6.1 Debt forgiveness and debt rescheduling	1610	350	350		350	50		50
a) ODA claims (for rescheduling, only capitalised interest)	1611	350	350		350	50		50
b) OOF claims	1612							
c) Private claims	1613	////////		////////			////////	
Memo: Grants for debt service reduction	1614	////////		////////			////////	
6.2 Other action on debt	1620	////////		////////			////////	
a) Service payments to third parties	1621	////////		////////			////////	
b) Debt conversion	1622	////////		////////			////////	
c) Debt buybacks	1623	////////		////////			////////	
d) Other	1624	////////		////////			////////	
6.3 Offsetting entry for debt forgiveness (ODA claims, principal)	1630	////////	////////	-300	-300	////////	////////	////////
Memo: Offsetting entry for forgiven interest (ODA claims, interest)	1640	////////	////////	-50	-50	////////	////////	////////
II. OTHER OFFICIAL FLOWS	230							
II.A. Other Official Bilateral Flows	235							
3. Debt rescheduling	300	////////				////////		
3.1 Non-concessional rescheduling	301	////////				////////		
a) OOF claims (capitalised interest)	302	////////				////////		
b) Private sector claims	310	////////				////////		
3.2 OOF component of debt service reduction	303	////////				////////		
5. Offsetting entry for debt relief (OOF claims, principal)	102	////////	////////			////////		////////
Memo: - Offsetting entry for forgiven interest (OOF claims, interest)	786	////////	////////			////////	////////	////////
III. PRIVATE FLOWS AT MARKET TERMS	330					////////	////////	////////
III.A. Bilateral Private Flows	332	////////				////////	////////	////////
3. Offsetting entry for debt relief (private claims, principal)	103	////////	////////			////////	////////	////////
IV. NET PRIVATE GRANTS	415	////////		////////		////////	////////	////////

* For commitments of cancellation of an ODA claim, report only forgiven interest. The amount of principal has already been counted as an ODA commitment at the time of reporting the original loans. See paragraph 112 and footnote 16 of the CRS reporting directives [DCD/DAC/2007/39/FINAL].

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EXAMPLE 3. DEBT CANCELLATION OF A PRIVATE CLAIM

Private claim	Principal	Interest
350	300	50

CRS++ reporting

Country	CRS Id. N°	Recipient	Type of flow	Type of finance	Type of aid	Commitments	Amounts extended	Amounts received	Interest received
2	4	7	11	12	13	33	34	35	50
a	xxxxxxxxx1	b	10	614	F01	300	300		
a	xxxxxxxxx2	b	10	615	F01	50	50		

DAC1

Million US dollars		DISBURSEMENTS					COMMITMENTS		
		1121	1122	1120	1130	1140	1151	1152	1150
		Grants	Non grants	Total amounts extended	Amounts received (-) Non grants	NET AMOUNTS	Grants	Non grants	Total commitments
		----- Amounts extended -----							
TOTAL OFFICIAL AND PRIVATE FLOWS (I+II+III+IV)	005	350		350	-300	50	////	////	////
I. OFFICIAL DEVELOPMENT ASSISTANCE	1010	350		350		350	350		350
I.A. Bilateral Official Development Assistance by types of aid	1015	350		350		350	350		350
6. Debt relief	1600	350		350		350	350		350
6.1 Debt forgiveness and debt rescheduling	1610	350		350		350	350		350
a) ODA claims (for rescheduling, only capitalised interest)	1611								
b) OOF claims	1612								
c) Private claims	1613	350	////	350	////	350	350	////	350
Memo: Grants for debt service reduction	1614		////		////			////	
6.2 Other action on debt	1620		////		////			////	
a) Service payments to third parties	1621		////		////			////	
b) Debt conversion	1622		////		////			////	
c) Debt buybacks	1623		////		////			////	
d) Other	1624		////		////			////	
6.3 Offsetting entry for debt forgiveness (ODA claims, principal)	1630	////	////	////			////	////	////
Memo: Offsetting entry for forgiven interest (ODA claims, interest)	1640	////	////	////			////	////	////
II. OTHER OFFICIAL FLOWS	230								
II.A. Other Official Bilateral Flows	235								
3. Debt rescheduling	300	////					////		
3.1 Non-concessional rescheduling	301	////					////		
a) OOF claims (capitalised interest)	302	////					////		
b) Private sector claims	310	////					////		
3.2 OOF component of debt service reduction	303	////					////		
5. Offsetting entry for debt relief (OOF claims, principal)	102	////	////	////			////	////	////
Memo: - Offsetting entry for forgiven interest (OOF claims, interest)	786	////	////	////			////	////	////
III. PRIVATE FLOWS AT MARKET TERMS	330				-300	-300	////	////	////
III.A. Bilateral Private Flows	332	////			-300	-300	////	////	////
3. Offsetting entry for debt relief (private claims, principal)	103	////	////	////	-300	-300	////	////	////
IV. NET PRIVATE GRANTS	415		////		////		////	////	////

EXAMPLE 4. RESCHEDULING OF AN ODA CLAIM

ODA claim	Principal	Interest
670	530	140

CRS++ reporting

Country	CRS Id. N°	Recipient	Type of flow	Type of finance	Type of aid	Commitments	Amounts extended	Amounts received	Interest received
2	4	7	11	12	13	33	34	35	50
a	xxxxxxxxx2	b	10	621	F01	140	140		

DAC1

Million US dollars		DISBURSEMENTS					COMMITMENTS		
		1121	1122	1120	1130	1140	1151	1152	1150
		Amounts extended -----		Total amounts extended	Amounts received (-) Non grants	NET AMOUNTS	Grants	Non grants	Total commitments
		Grants	Non grants						
	TOTAL OFFICIAL AND PRIVATE FLOWS (I+II+III+IV)	005		140	140	140	////////	////////	////////
	I. OFFICIAL DEVELOPMENT ASSISTANCE	1010		140	140	140	////////	140	140
	I.A. Bilateral Official Development Assistance by types of aid	1015		140	140	140	////////	140	140
	6. Debt relief	1600		140	140	140	////////	140	140
	6.1 Debt forgiveness and debt rescheduling	1610		140	140	140	////////	140	140
	a) ODA claims (for rescheduling, only capitalised interest)	1611		140	140	140	////////	140	140
	b) OOF claims	1612					////////		
	c) Private claims	1613	////////		////////		////////		
	Memo: Grants for debt service reduction	1614	////////				////////		
	6.2 Other action on debt	1620	////////		////////		////////		
	a) Service payments to third parties	1621	////////		////////		////////		
	b) Debt conversion	1622	////////		////////		////////		
	c) Debt buybacks	1623	////////		////////		////////		
	d) Other	1624	////////		////////		////////		
	6.3 Offsetting entry for debt forgiveness (ODA claims, principal)	1630	////////	////////			////////	////////	////////
	Memo: Offsetting entry for forgiven interest (ODA claims, interest)	1640	////////	////////			////////	////////	////////
	II. OTHER OFFICIAL FLOWS	230							
	II.A. Other Official Bilateral Flows	235							
	3. Debt rescheduling	300	////////				////////		
	3.1 Non-concessional rescheduling	301	////////				////////		
	a) OOF claims (capitalised interest)	302	////////				////////		
	b) Private sector claims	310	////////				////////		
	3.2 OOF component of debt service reduction	303	////////				////////		
	5. Offsetting entry for debt relief (OOF claims, principal)	102	////////	////////			////////	////////	////////
	Memo: - Offsetting entry for forgiven interest (OOF claims, interest)	786	////////	////////			////////	////////	////////
	III. PRIVATE FLOWS AT MARKET TERMS	330					////////	////////	////////
	III.A. Bilateral Private Flows	332	////////				////////	////////	////////
	3. Offsetting entry for debt relief (private claims, principal)	103	////////	////////			////////	////////	////////
	IV. NET PRIVATE GRANTS	415	////////		////////		////////	////////	////////

EXAMPLE 5. RESCHEDULING OF AN OOF CLAIM AS ODA

OOF claim	Principal	Interest
1500	1000	500

CRS++ reporting

Country	CRS Id. N°	Recipient	Type of flow	Type of finance	Type of aid	Commitments	Amounts extended	Amounts received	Interest received
2	4	7	11	12	13	33	34	35	50
a	xxxxxxxxx1	b	10	622	F01	1000	1000		
a	xxxxxxxxx2	b	10	623	F01	500	500		

DAC1

Million US dollars	DISBURSEMENTS						COMMITMENTS		
	1121	1122	1120	1130	1140		1151	1152	1150
	----- Amounts extended -----								
	Grants	Non grants	Total amounts extended	Amounts received (-) Non grants	NET AMOUNTS		Grants	Non grants	Total commitments
TOTAL OFFICIAL AND PRIVATE FLOWS (I+II+III+IV)	005		1500	1500	-1000	500	////	////	////
I. OFFICIAL DEVELOPMENT ASSISTANCE	1010		1500	1500		1500		1500	1500
I.A. Bilateral Official Development Assistance by types of aid	1015		1500	1500		1500		1500	1500
6. Debt relief	1600		1500	1500		1500		1500	1500
6.1 Debt forgiveness and debt rescheduling	1610		1500	1500		1500		1500	1500
a) ODA claims (for rescheduling, only capitalised interest)	1611								
b) OOF claims	1612		1500	1500		1500		1500	1500
c) Private claims	1613		////		////			////	
Memo: Grants for debt service reduction	1614		////		////			////	
6.2 Other action on debt	1620		////		////			////	
a) Service payments to third parties	1621		////		////			////	
b) Debt conversion	1622		////		////			////	
c) Debt buybacks	1623		////		////			////	
d) Other	1624		////		////			////	
6.3 Offsetting entry for debt forgiveness (ODA claims, principal)	1630	////	////	////			////	////	////
Memo: Offsetting entry for forgiven interest (ODA claims, interest)	1640	////	////	////			////	////	////
II. OTHER OFFICIAL FLOWS	230				-1000	-1000			
II.A. Other Official Bilateral Flows	235				-1000	-1000			
3. Debt rescheduling	300	////					////		
3.1 Non-concessional rescheduling	301	////					////		
a) OOF claims (capitalised interest)	302	////					////		
b) Private sector claims	310	////					////		
3.2 OOF component of debt service reduction	303	////					////		
5. Offsetting entry for debt relief (OOF claims, principal)	102	////	////	////	-1000	-1000	////	////	////
Memo: - Offsetting entry for forgiven interest (OOF claims, interest)	786	////	////	////			////	////	////
III. PRIVATE FLOWS AT MARKET TERMS	330						////	////	////
III.A. Bilateral Private Flows	332	////					////	////	////
3. Offsetting entry for debt relief (private claims, principal)	103	////	////	////			////	////	////
IV. NET PRIVATE GRANTS	415		////		////		////	////	////

**EXAMPLE 6. PARIS CLUB CONCESSIONAL DEBT RESCHEDULING
DSR OF OOF CLAIM**

OOF claim	Principal	Interest	NPV reduction	Remainder OOF component
1700	1050	650	900	800

CRS++ reporting

Country	CRS Id. N°	Recipient	Type of flow	Type of finance	Type of aid	Commitments	Amounts extended	Amounts received	Interest received
2	4	7	11	12	13	33	34	35	50
a	xxxxxxxxx1	b	10	616	F01	900	900		
a	xxxxxxxxx2	b	20	626	F01	800	800		
a	xxxxxxxxx3	b	20	630	F01			1050	
a	xxxxxxxxx4	b	20	631	F01				650

DAC1

Million US dollars		DISBURSEMENTS					COMMITMENTS		
		1121	1122	1120	1130	1140	1151	1152	1150
		Grants	Non grants	Total amounts extended	Amounts received (-) Non grants	NET AMOUNTS	Grants	Non grants	Total commitments
	TOTAL OFFICIAL AND PRIVATE FLOWS (I+II+III+IV)	005	900	800	1700	-1050	650		
	I. OFFICIAL DEVELOPMENT ASSISTANCE	1010	900		900		900		900
	I.A. Bilateral Official Development Assistance by types of aid	1015	900		900		900		900
	6. Debt relief	1600	900		900		900		900
	6.1 Debt forgiveness and debt rescheduling	1610	900		900		900		900
	a) ODA claims (for rescheduling, only capitalised interest)	1611							
	b) OOF claims	1612	900		900		900		900
	c) Private claims	1613							
	Memo: Grants for debt service reduction	1614	900		900		900		900
	6.2 Other action on debt	1620							
	a) Service payments to third parties	1621							
	b) Debt conversion	1622							
	c) Debt buybacks	1623							
	d) Other	1624							
	6.3 Offsetting entry for debt forgiveness (ODA claims, principal)	1630							
	Memo: Offsetting entry for forgiven interest (ODA claims, interest)	1640							
	II. OTHER OFFICIAL FLOWS	230		800	800	-1050	-250		800
	II.A. Other Official Bilateral Flows	235		800	800	-1050	-250		800
	3. Debt rescheduling	300		800	800		800		800
	3.1 Non-concessional rescheduling	301							
	a) OOF claims (capitalised interest)	302							
	b) Private sector claims	310							
	3.2 OOF component of debt service reduction	303		800	800		800		800
	5. Offsetting entry for debt relief (OOF claims, principal)	102				-1050	-1050		
	Memo: - Offsetting entry for forgiven interest (OOF claims, interest)	786				-650	-650		
	III. PRIVATE FLOWS AT MARKET TERMS	330							
	III.A. Bilateral Private Flows	332							
	3. Offsetting entry for debt relief (private claims, principal)	103							
	IV. NET PRIVATE GRANTS	415							

**EXAMPLE 7 . PARIS CLUB CONCESSIONAL DEBT RESCHEDULING
DSR OF PRIVATE CLAIM**

Private claim	Principal	Interest	NPV reduction	Remainder OOF component
1700	1050	650	900	800

CRS++ reporting

Country	CRS Id. N°	Recipient	Type of flow	Type of finance	Type of aid	Commitments	Amounts extended	Amounts received	Interest received
2	4	7	11	12	13	33	34	35	50
a	xxxxxxxxx1	b	10	617	F01	900	900		
a	xxxxxxxxx2	b	20	627	F01	800	800		
a	xxxxxxxxx3	b	35	632	F01			1050	

DAC1

Million US dollars	DISBURSEMENTS						COMMITMENTS		
	1121	1122	1120	1130	1140	1151	1152	1150	
	----- Amounts extended -----				Amounts received	NET AMOUNTS	Grants	Non grants	Total commitments
	Grants	Non grants	Total amounts extended	(-) Non grants					
TOTAL OFFICIAL AND PRIVATE FLOWS (I+II+III+IV)	005	900	800	1700	-1050	650	//////////	//////////	//////////
I. OFFICIAL DEVELOPMENT ASSISTANCE	1010	900		900		900	900		900
I.A. Bilateral Official Development Assistance by types of aid	1015	900		900		900	900		900
6. Debt relief	1600	900		900		900	900		900
6.1 Debt forgiveness and debt rescheduling	1610	900		900		900	900		900
a) ODA claims (for rescheduling, only capitalised interest)	1611								
b) OOF claims	1612								
c) Private claims	1613	900	//////////	900	//////////	900	900	//////////	900
Memo: Grants for debt service reduction	1614	900	//////////	900	//////////	900	900	//////////	900
6.2 Other action on debt	1620		//////////		//////////			//////////	
a) Service payments to third parties	1621		//////////		//////////			//////////	
b) Debt conversion	1622		//////////		//////////			//////////	
c) Debt buybacks	1623		//////////		//////////			//////////	
d) Other	1624		//////////		//////////			//////////	
6.3 Offsetting entry for debt forgiveness (ODA claims, principal)	1630	//////////	//////////	//////////			//////////	//////////	//////////
Memo: Offsetting entry for forgiven interest (ODA claims, interest)	1640	//////////	//////////	//////////			//////////	//////////	//////////
II. OTHER OFFICIAL FLOWS	230		800	800		800		800	800
II.A. Other Official Bilateral Flows	235		800	800		800		800	800
3. Debt rescheduling	300	//////////	800	800		800	//////////	800	800
3.1 Non-concessional rescheduling	301	//////////					//////////		
a) OOF claims (capitalised interest)	302	//////////					//////////		
b) Private sector claims	310	//////////					//////////		
3.2 OOF component of debt service reduction	303	//////////	800	800		800	//////////	800	800
5. Offsetting entry for debt relief (OOF claims, principal)	102	//////////	//////////	//////////			//////////	//////////	//////////
Memo: - Offsetting entry for forgiven interest (OOF claims, interest)	786	//////////	//////////	//////////			//////////	//////////	//////////
III. PRIVATE FLOWS AT MARKET TERMS	330				-1050	-1050	//////////	//////////	//////////
III.A. Bilateral Private Flows	332	//////////			-1050	-1050	//////////	//////////	//////////
3. Offsetting entry for debt relief (private claims, principal)	103	//////////	//////////	//////////	-1050	-1050	//////////	//////////	//////////
IV. NET PRIVATE GRANTS	415		//////////		//////////		//////////	//////////	//////////

**EXAMPLE 8. PARIS CLUB NON-CONCESSIONAL DEBT RESCHEDULING
OOF CLAIM**

OOF claim	Principal	Interest
1000	750	250

CRS++ reporting

Country	CRS Id. N°	Recipient	Type of flow	Type of finance	Type of aid	Commitments	Amounts extended	Amounts received	Interest received
2	4	7	11	12	13	33	34	35	50
a	xxxxxxxxx1	b	20	623	F01	250	250		

DAC1

Million US dollars		DISBURSEMENTS					COMMITMENTS		
		1121	1122	1120	1130	1140	1151	1152	1150
		Grants	Non grants	Total amounts extended	Amounts received (-) Non grants	NET AMOUNTS	Grants	Non grants	Total commitments
		----- Amounts extended -----							
TOTAL OFFICIAL AND PRIVATE FLOWS (I+II+III+IV)	005		250	250		250	////	////	////
I. OFFICIAL DEVELOPMENT ASSISTANCE	1010								
I.A. Bilateral Official Development Assistance by types of aid	1015								
6. Debt relief	1600								
6.1 Debt forgiveness and debt rescheduling	1610								
a) ODA claims (for rescheduling, only capitalised interest)	1611								
b) OOF claims	1612								
c) Private claims	1613		////		////			////	
Memo: Grants for debt service reduction	1614		////		////			////	
6.2 Other action on debt	1620		////		////			////	
a) Service payments to third parties	1621		////		////			////	
b) Debt conversion	1622		////		////			////	
c) Debt buybacks	1623		////		////			////	
d) Other	1624		////		////			////	
6.3 Offsetting entry for debt forgiveness (ODA claims, principal)	1630	////	////	////			////	////	////
Memo: Offsetting entry for forgiven interest (ODA claims, interest)	1640	////	////	////			////	////	////
II. OTHER OFFICIAL FLOWS	230		250	250		250		250	250
II.A. Other Official Bilateral Flows	235		250	250		250		250	250
3. Debt rescheduling	300	////	250	250		250	////	250	250
3.1 Non-concessional rescheduling	301	////	250	250		250	////	250	250
a) OOF claims (capitalised interest)	302	////	250	250		250	////	250	250
b) Private sector claims	310	////					////		
3.2 OOF component of debt service reduction	303	////					////		
5. Offsetting entry for debt relief (OOF claims, principal)	102	////	////	////			////	////	////
Memo: - Offsetting entry for forgiven interest (OOF claims, interest)	786	////	////	////			////	////	////
III. PRIVATE FLOWS AT MARKET TERMS	330						////	////	////
III.A. Bilateral Private Flows	332	////					////	////	////
3. Offsetting entry for debt relief (private claims, principal)	103	////	////	////			////	////	////
IV. NET PRIVATE GRANTS	415		////		////		////	////	////

**EXAMPLE 9. PARIS CLUB NON-CONCESSIONAL DEBT RESCHEDULING
PRIVATE CLAIM**

Private claim	Principal	Interest
1000	750	250

CRS++ reporting

Country	CRS Id. N°	Recipient	Type of flow	Type of finance	Type of aid	Commitments	Amounts extended	Amounts received	Interest received
2	4	7	11	12	13	33	34	35	50
a	xxxxxxxxx1	b	20	624	F01	750	750		
a	xxxxxxxxx2	b	20	625	F01	250	250		

DAC1

Million US dollars		DISBURSEMENTS					COMMITMENTS		
		1121	1122	1120	1130	1140	1151	1152	1150
		----- Amounts extended -----		Total amounts extended	Amounts received (-) Non grants	NET AMOUNTS	Grants	Non grants	Total commitments
		Grants	Non grants						
TOTAL OFFICIAL AND PRIVATE FLOWS (I+II+III+IV)	005			1000	-750	250	////	////	////
I. OFFICIAL DEVELOPMENT ASSISTANCE	1010								
I.A. Bilateral Official Development Assistance by types of aid	1015								
6. Debt relief	1600								
6.1 Debt forgiveness and debt rescheduling	1610								
a) ODA claims (for rescheduling, only capitalised interest)	1611								
b) OOF claims	1612								
c) Private claims	1613	////		////	////			////	
Memo: Grants for debt service reduction	1614	////		////	////			////	
6.2 Other action on debt	1620	////		////	////			////	
a) Service payments to third parties	1621	////		////	////			////	
b) Debt conversion	1622	////		////	////			////	
c) Debt buybacks	1623	////		////	////			////	
d) Other	1624	////		////	////			////	
6.3 Offsetting entry for debt forgiveness (ODA claims, principal)	1630	////	////	////			////	////	////
Memo: Offsetting entry for forgiven interest (ODA claims, interest)	1640	////	////	////			////	////	////
II. OTHER OFFICIAL FLOWS	230		1000	1000		1000		1000	1000
II.A. Other Official Bilateral Flows	235		1000	1000		1000		1000	1000
3. Debt rescheduling	300	////	1000	1000		1000	////	1000	1000
3.1 Non-concessional rescheduling	301	////	1000	1000		1000	////	1000	1000
a) OOF claims (capitalised interest)	302	////					////		
b) Private sector claims	310	////	1000	1000		1000	////	1000	1000
3.2 OOF component of debt service reduction	303	////					////		
5. Offsetting entry for debt relief (OOF claims, principal)	102	////	////	////			////	////	////
Memo: - Offsetting entry for forgiven interest (OOF claims, interest)	786	////	////	////			////	////	////
III. PRIVATE FLOWS AT MARKET TERMS	330				-750	-750	////	////	////
III.A. Bilateral Private Flows	332	////			-750	-750	////	////	////
3. Offsetting entry for debt relief (private claims, principal)	103	////	////	////	-750	-750	////	////	////
IV. NET PRIVATE GRANTS	415	////			////		////	////	////