Organisation de Coopération et de Développement Economiques
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English - Or. English

DEVELOPMENT CO-OPERATION DIRECTORATE
DEVELOPMENT ASSISTANCE COMMITTEE

Working Party on Statistics

CONVERGED REPORTING IN CRS/DAC

GUIDELINES FOR REPORTING IN CRS++ FORMAT

At the WP-STAT workshop on convergence held on 8 June, the Secretariat was requested to prepare a revised version of the CRS++ reporting guidelines taking into account comments made by members at the workshop. A revised version of the guidelines [DCD/DAC/STAT/RD(2006)3/RD1/REV1] was sent to members for review by 17 November. This note (REV2) incorporates the comments received.

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Creditor   *DAC*
Reporting   *Annual*
System   *Questionnaire*

Converged reporting for

the Creditor Reporting System and the DAC Questionnaire

UNIFIED STANDARD INPUT FORMAT

CRS++ USIF

GUIDELINES FOR REPORTERS

February 2007

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Guidelines and examples

I. Coverage to date of the converged CRS/DAC reporting

1.   A converged reporting system for CRS and DAC has been developed by the *WP-STAT Task Team on Convergence and Classifications*. It has been tested by a number of members, and allows members to fulfil their reporting requirements with regard to:

- CRS Forms 1 and 2;

- DAC annual Questionnaire: tables 1, 2a, 2b, 3a, 4, 5, 6 and 7b (partially);

- DAC advanced Questionnaire.

2.   Converged reporting is on a voluntary basis on 2005 and 2006 flows. DAC Statistical Reporting Directives and CRS Reporting Directives remain valid.

3.   As of January 2007, discussions on the typology of aid are ongoing. Once concluded, instructions on reporting on items 22-24 (FTC, Sector programme and Investment project) of the CRS++ format will be revised. In addition, a common procedure for reporting revisions and corrections has still to be defined.

II. General principles for reporting

4.   Reporters use a single file format to fulfil the above-mentioned data requirements. The CRS item-level reporting system for bilateral Official Development Assistance (ODA) and Other Official Flows (OOF) has been extended to cover also multilateral ODA, multilateral OOF and private flows. This extended CRS, called CRS++, allows the compilation of all necessary aggregates, among which those currently collected in the DAC Annual and Advanced Questionnaires. The agreed rules for the compilation of Table DAC 1 from item-level reporting are shown in Annex 3 of these reporting guidelines. The derivation of the remaining DAC tables from CRS++ is based on the links described in the Annex 4 of the DAC Directives ("Correspondences between DAC tables").

In practice, there are three main changes to current CRS reporting.

1. Due to the extension of the coverage of reporting, the type of flow classification has been expanded and supplemented with "types of finance".

2. Channel of delivery has become a basic data item. The use of channel codes is indispensable for reporting on multilateral flows.

3. 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

5.   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.)

6.   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 form of grants or loans. (See Annex 2.)

7.   The two fields link item-level reporting to the aggregates of Table DAC1. The line items of this table are to a large extent defined by the various combinations of types of flow and types of finance.

B. Channel of delivery

8.   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 current Tables DAC1 and DAC2a). On the other hand it enables the calculation of aggregates on bilateral aid channelled through multilateral organisations and NGOs. There are a lot of demands for such data both at the level of global figures (e.g. DAC members' aid channelled through the UN) and at the country level (to identify a specific activity in the recipient country according to its implementing agency).

9.   Members are asked to report individual channel codes at a detailed level (as opposed to broad categories, e.g.: 41110 for UNAIDS and not 41000, see Annex 5), at least codes for organisations listed in current Table DAC 2a. Indeed, this information is essential to generate, from the CRS++ reporting, aggregate data on multilateral ODA, especially for Table 2a.

C. Reporting of commitments and disbursements in a single file

10.   The same format is used to collect both commitments and disbursements 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 mix of the options.

CRS Identification number

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 uniqueness of each transaction in the database, and makes possible 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. It is unique throughout the activity life (original commitment, subsequent increases and disbursements).

Transactions for which the donor did not assign a (unique) CRS Id number will be recorded using a sequential number starting with the four digits of the reporting year. The use of the CRS Id number is detailed in the next paragraphs.

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(1) Preferred option: each activity is identified throughout its life using a unique "CRS Id number" (see box)

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 "30-Commitments" indicating the amount committed, and item "31-Amounts extended" indicating the amount disbursed during the same reporting year (possibly 0).

When reporting a disbursement on a former commitment, all CRS++ fields (except items 33-35 on tying status) should be completed, with item "31-Amounts extended" indicating the amount disbursed, and "item 30-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 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 possibly amounts disbursed during the same reporting year).

When reporting a disbursement on a former commitment, all CRS++ fields should be completed except those related to tying status (33-34-35).

(3) Case where only disbursements are reported.

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 the activities concerned, all CRS++ fields should be completed, and the items related to commitments should be set equal to the disbursement figure. These estimated commitments will be used to complement the statistics on aid commitments, which are still used in priority for sectoral analysis[1].

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

11.   Not all CRS++ items need to be reported for all types of resource flows. A lot 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 market/private NGO) are described in Annex 4.

Optimal level of aggregation

12.   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)

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

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** can be reported in aggregate form by recipient country and type of finance (in these cases, activity-level data would have to be aggregated in any case before presenting data to the public, given the confidentiality issue).

Note on reporting on loans

13.   Loan by loan reporting is required for new ODA/OOF loan commitments and subsequent disbursements, as these data serve 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

14.   During the period of voluntary reporting in CRS++, no validation processes are required since all DAC aggregate reporting requirements still apply. Validation processes will be defined in future. Discussion so far have indicated members' wish to validate data through one aggregate table such as DAC1.

V. Instructions for specific CRS++ items

Aid to NGOs

15.   Core contributions to NGOs are identifiable through purpose codes 920xx. However, donors that wish to indicate the sectoral orientation of their core contributions to NGOs can do so by reporting as follows:

  − Item 10 Bi/Multi =   3 "Bilateral - Core contributions to NGOs" (this includes contributions to national, international local NGOs)

  − Item 14 Purpose code =   sector of intervention of the NGO concerned.

Imputed student costs

16.   Purpose code 11425 has been used to easily identify imputed student costs within the code "11420 – Higher education". This is subject to review.[2]

VI. What is Unified Standard Input Format (USIF)?

17.   In brief, USIF can be described as a flat file where each row represents a complete CRS++ transaction and each cell one CRS++ data item. USIF permits the Secretariat to process CRS++ data (i.e. undertake quality controls and upload the data in the database) using automatic procedures.

18.   USIF files can be submitted in various modes: spreadsheet (e.g. Excel, Lotus), table (Access, Dbase, etc.) or ASCII format. If spreadsheets or tables are transmitted, it is important to verify that all fields are recorded in text format (e.g., date formats in Excel have previously created problems in data treatment).

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2 .   Consider using 94010 instead to indicated that expenditure takes place in the donor country.

19.　　　　The CRS++ USIF format and related codes presented in this document are also available online in Excel format at: **www.oecd.org/dac/stats/crs/crsplus**.

Contacts at the OECD:

For all questions related to USIF or modes of transmission, contact the Secretariat at:

Email: dac.contact@oecd.org

VII. CRS++ format

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....................... _ _ _ _ _ _ _

Converged reporting for CRS and DAC:

CRS++ format

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. Short description/Project title _ _ _ _ _ _ _ _ _ _ _
_ _
14. Sector/Purpose code……………….. _ _ _ _ _ _

D. Volume data
29. Currency………………………………… _ _ _

30. Commitments………………………..... _ _ _ _ _ _ _
31. Amounts extended……………………. _ _ _ _ _ _ _
32. Amounts received……………………. _ _ _ _ _ _ _
     (for loans: principal only)

33. Amount untied................................ _ _ _ _ _ _ _
34. Amount partially untied…………… _ _ _ _ _ _ _
35. Amount tied…………………………. _ _ _ _ _ _ _

36. Amount of IRTC……………………..... _ _ _ _ _ _ _
37. Amount of export credit
     in AF package…………………………. _ _ _ _ _ _ _
     _ _ _ _ _ _ _

C. Supplementary data
15. Geographical target area _ _ _ _ _ _ _ _ _ _ _ _ _ _
_ _
16. Expected starting date .... _ _ _ _ _ _ _
17. Expected completion date ………….... _ _ _ _ _ _ _
18. Description _
_ _
_ _

Policy objectives
19. Gender equality (including WID)....... _
20. Aid to environment .... _
21. PD/GG .... _

Type of aid
22. Free-standing technical co-operation _
23. Sector programme........... ………..… _
24. Investment project ....…………… _
25. Associated financing…………………. _

Rio markers
26. Biodiversity…………………………… _
27. Climate change ……………………….. _
28. Desertification………………………… _

E. For loans only

Terms of repayment

38. Commitment date……………………… _ _ _ _ _ _ _ _
39. Type of repayment …………………… _
40. Number of repayments per annum… _ _
41. Interest rate...................................... _ _ _ _ _
42. Second interest rate .... _ _ _ _ _
43. First repayment date …………….…..... _ _ _ _ _ _ _ _
44. Final repayment date………………….... _ _ _ _ _ _ _ _
45. Interest received……………………… _ _ _ _ _ _ _
46. Principal disbursed and still outstanding _ _ _ _ _ _ _ _

47. Arrears of principal (included in item 46) _ _ _ _ _ _ _
48. Arrears of interest……………………… _ _ _ _ _ _ _
49. Future debt service: First year, principal _ _ _ _ _ _ _
50. Future debt service: First year, interest _ _ _ _ _ _ _

USIF file structure for CRS++ reporting

	Column number and name	Value
IDENTIFICATION DATA	1. **Reporting year**	Enter the year for which data are reported
	2. **Reporting country/organisation**	See **Annex 3 of the CRS Directives**[3] for list of Donor codes.
	3. **Extending agency**	See **Annex 3 of the CRS Directives** 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 **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** (attached for ease of reference in Annex 6 of this document) for recipient codes.
	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 code of the broad category of channel. **10000** = Public sector **20000** = NGOs and civil society **30000** = PPP **40000** = Multilateral organisations **50000** = Other Use individual channel codes listed in **Annex 6 of the CRS Directives** (attached for ease of reference in Annex 5 of this document) to report on core and non-core contributions to organisations listed on current DAC tables.
	10. **Bi/Multi**	**1**=bilateral **2**=multilateral **3**=bilateral, core contributions to NGOs 4=multilateral 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. **Short description / Project title**	Maximum 72 characters in English or French.
	14. **Sector / Purpose code**	See **Annex 5 of the CRS Directives** for the list of purpose codes (attached for ease of reference in Annex 7 of this document). Use 11425 instead of 11420 for imputed students' costs.

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[3] DCD/DAC/STAT(2006)19/REV1

<table>
<tr><td rowspan="11" style="writing-mode: vertical-lr">SUPPLEMENTARY DATA</td><td>15.</td><td>Geographical target area</td><td>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.</td></tr>
<tr><td>16.</td><td>Expected starting date</td><td rowspan="2">} Enter in text format DD-MM-YYYY.</td></tr>
<tr><td>17.</td><td>Expected completion date</td></tr>
<tr><td>18.</td><td>Description</td><td>E.g. project summary. No limitation. Preferably in English or French.</td></tr>
<tr><td>19.</td><td>Gender equality</td><td rowspan="3">2=principal objective
1=significant objective
0=not targeted</td></tr>
<tr><td>20.</td><td>Aid to environment</td></tr>
<tr><td>21.</td><td>PD/GG</td></tr>
<tr><td>22.</td><td>FTC</td><td>1=Yes.</td></tr>
<tr><td>23.</td><td>Sector programme</td><td>1=Yes.</td></tr>
<tr><td>24.</td><td>Investment project</td><td>1=Yes.</td></tr>
<tr><td>25.</td><td>Associated financing</td><td>1=Yes.</td></tr>
<tr><td rowspan="3"></td><td>26.</td><td>Biodiversity</td><td rowspan="3">2=principal objective
1=significant objective
0=not targeted

3=principal objective and in support of an action programme (for desertification-related aid only)</td></tr>
<tr><td>27.</td><td>Climate change</td></tr>
<tr><td>28.</td><td>Desertification</td></tr>
<tr><td rowspan="9" style="writing-mode: vertical-lr">VOLUME DATA</td><td>29.</td><td>Currency</td><td>See Annex 3 of the CRS Directives for list of donor/currency codes.</td></tr>
<tr><td>30.</td><td>Commitments</td><td>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).</td></tr>
<tr><td>31.</td><td>Amounts extended</td><td>Amount disbursed during the reporting year. In thousands of units (millions if yen).</td></tr>
<tr><td>32.</td><td>Amounts received (for loans: principal only)</td><td>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.</td></tr>
<tr><td>33.</td><td>Amount untied</td><td>On a commitment basis, for new commitments only.
In thousands of units (millions if yen). Procurement authorised in all OECD countries and substantially all aid recipient countries.</td></tr>
<tr><td>34.</td><td>Amount partially untied</td><td>On a commitment basis, for new commitments only.
In thousands of units (millions if yen). Procurement limited to donor and substantially all aid recipient countries.</td></tr>
<tr><td>35.</td><td>Amount tied</td><td>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.</td></tr>
<tr><td>36.</td><td>Amount of IRTC</td><td>For new commitments only, if investment project (item 24=1).
In thousands of units (millions if yen).</td></tr>
<tr><td>37.</td><td>Amount of export credit in AF package</td><td>For commitments only, if AF (item 25=1).
In thousands of units (millions if yen). Use the currency indicated in item 8.</td></tr>
</table>

For loans only	38. **Commitment date**	Enter in text format **DD-MM-YYYY**.
	39. **Type of repayment**	**1**=equal principal payments (EPP) **2**=annuity **3**=lump sum **5**=other
	40. **Number of repayment per annum**	**1**=annual **2**=semi-annual **4**=quarterly **12**=monthly
	41. **Interest rate**	Enter • in 5 digits, e.g. "05200" for 5.2 % ; or • "0" if interest free.
	42. **Second interest rate**	• If ODA loan with variable interest rate, report the variable rate in item 41 (e.g. LIBOR6M-1.5%) and the reference fixed rate in item 42
	43. **First repayment date**	Enter in text format **DD-MM-YYYY**.
	44. **Final repayment date**	
	45. **Interest received**	During the reporting year. In thousands of units (millions if yen). NB: DO NOT enter a negative amount.
	46. **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).
	47. **Arrears of principal (included in item 46)**	At the end of the year. In thousands of units (millions if yen).
	48. **Arrears of interest**	At the end of the year. In thousands of units (millions if yen).
	49. **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.
	50. **Future debt service: First year, interest**	

VIII. Examples

			Bilateral ODA New activity reported	Bilateral ODA Not new (disbursement on earlier commitment)	OOF (commitment and disb. increase) with outstanding amount reported
IDENTIFICATION DATA	Reporting year	1	2005	2005	2005
	Reporting country	2	1	1	x
	Extending agency	3	8	8	2
	CRS Identification N°	4	2005000058	2004000174	20013003
	Donor project N°	5	2014-02/05	2202-00/03	2533333
	Nature of submission	6	**1**	**3**	**3**
BASIC DATA	Recipient country	7	238	289	755
	Channel of delivery_name	8	APDA	IBRD	
	Channel code	9	23000	44001	10000
	Bi/Multi	10	1	1	1
	Type of flow (main DAC1 cat.)	11	10	10	20
	Type of finance	12	110	110	451
	Short description	13	Afar women as agents of development	Contribution to WB Water and Sanitation Prog.	Medical engineering, equipment
	Purpose code	14	13020	14030	12230
SUPPLEMENTARY DATA	Geo target area	15	Addis Abeba	Uganda, Mozambique, Ethiopia	
	Exp. starting date	16	01-01-2005	01-07-2003	01-01-2001
	Exp. completion date	17	31-12-2005	31-12-2005	30-09-2022
	Description	18	The objective of the project is to …	The objective of the project is to …	
	Gender equality	19	2	0	0
	Aid to environment	20	0	1	0
	PD/GG	21	0	0	
	FTC	22	1		
	Sector programme	23			
	Investment project	24			
	AF	25			
	Biodiversity	26			
	Climate change	27			
	Desertification	28			
VOLUME DATA	Currency	29	918	918	918
	Commitments	30	**46**	**0**	**1540**
	Amounts extended	31	**30**	**200**	**1540**
	Amounts received	32	0	0	0
	Amount untied	33	46		
	Amount partially untied	34	0		
	Amount tied	35	0		1540
	Amount of IRTC	36			
	Amount of export credit	37			
For loans only	Commitment date	38			01-12-2005
	Type	39			1
	Number of repayment	40			2
	Interest rate	41			1.95
	Second interest rate	42			
	First repayment date	43			31-03-2012
	Final repayment date	44			30-09-2023
	Interest received	45			563
	Outstanding	46			31249
	Arrears of principal	47			0
	Arrears of interest	48			
	Future debt: 1st year, principal	49			
	Future debt: 1st year, interest	50			

			Private flows (aggregate by recipient and type of finance)	Non-concessional export credit (Private market, disbursement)
IDENTIFICATION DATA	Reporting year	1	2005	2005
	Reporting country	2	X	x
	Extending agency	3		4
	CRS Identification N°	4	2005000007	20050052
	Donor project N°	5	PRIV-07	PRIV-18
	Nature of submission	6	**1**	**1**
BASIC DATA	Recipient country	7	540	769
	Channel of delivery_name	8		xxx
	Channel code	9		10000
	Bi/Multi	10	1	1
	Type of flow (main DAC1 cat.)	11	35	35
	Type of finance	12	710	451
	Short description	13		Guaranteed non-concessional export credits (maturity 5 years or more)
	Purpose code	14		
SUPPLEMENTARY DATA	Geo target area	15		
	Exp. starting date	16		
	Exp. completion date	17		
	Description	18		
	Gender equality	19		
	Aid to environment	20		
	PD/GG	21		
	FTC	22		
	Sector programme	23		
	Investment project	24		
	AF	25		
	Biodiversity	26		
	Climate change	27		
	Desertification	28		
VOLUME DATA	Currency	29	918	918
	Commitments	30		
	Amounts extended	31	**200000**	**57098**
	Amounts received	32	**50000**	0
	Amount untied	33		
	Amount partially untied	34		
	Amount tied	35		
	Amount of IRTC	36		
	Amount of export credit	37		
For loans only	Commitment date	38		01-01-2005
	Type	39		
	Number of repayment	40		
	Interest rate	41		
	Second interest rate	42		
	First repayment date	43		
	Final repayment date	44		
	Interest received	45		
	Outstanding	46		
	Arrears of principal	47		0
	Arrears of interest	48		0
	Future debt: 1st year, principal	49		
	Future debt: 1st year, interest	50		

Annex 1. **List of types of flow**

Code	Heading	Name
10	ODA	**Official Development Assistance** i.e. those flows to countries and territories on the DAC List of ODA Recipients and to multilateral development institutions which are: -- provided by official agencies, including state and local governments, or by their executive agencies; and -- each transaction of which: a) is administered with the promotion of the economic development and welfare of developing countries as its main objective; and b) is concessional in character and conveys a grant element of at least 25 per cent (calculated at a rate of discount of 10 per cent).
20	OOF	**Other Official Flows** i.e. official sector transactions that do not meet the ODA criteria, e.g. -- Grants to aid recipients 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 aid recipients. -- 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
		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-banks guaranteed export credits
		452	Non-banks 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)
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
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 **Rules for compiling DAC table 1 from CRS++ reporting**

		Bi/multi item 1 (BI)0	Type of flow (Main DAC 1 category) item 11		Type of finance item 12		Purpose code item 14	Channel code item 9	Additional dimension required
I. OFFICIAL DEVELOPMENT ASSISTANCE (I.A + I.B)	010 *sum*								
I.A. Bilateral Official Development Assistance (I.A.1 + I.A.2)	015 *sum*								
1. Bilateral grants, total (1.1 to 1.12)	020 *sum*								
1.1 Project and programme aid (a + b)	045 *sum*								
a) Investment project aid	046	1 (BI)	10 (ODA)	110	Aid grant excl. debt		<50000		Invt only; <>AF
b) Programme aid	047	1 (BI)	10 (ODA)	110	Aid grant excl. debt		<50000 or 51.. or 53..		No type of aid flag or sector programme only; <>AF
of which: Sector programme assistance	041 *of which*	1 (BI)	10 (ODA)	110	Aid grant excl. debt		<50000		Sector programme only; <>AF
1.2 Technical co-operation	050	1 (BI)	10 (ODA)	110	Aid grant excl. debt		<50000		FTC only; <>AF
of which: Imputed student costs	051	1 (BI)	10 (ODA)	110	Aid grant excl. debt		11425		FTC category imputed students costs
1.3 ODA grants in Associated Financing packages	107	1 (BI)	10 (ODA)	110	Aid grant excl. debt				AF
of which: Interest subsidies	108 *of which*	1 (BI)	10 (ODA)	210	Interest subsidy grant in AF				AF
1.4 Developmental food aid	060	1 (BI)	10 (ODA)	110	Aid grant excl. debt		52010		
1.5 Emergency and distress relief	070	1 (BI)	10 (ODA)	110	Aid grant excl. debt		7..		
of which: - Relief food aid	062 *of which*	1 (BI)	10 (ODA)	110	Aid grant excl. debt		71..		
- Aid to refugees, total	106	1 (BI)	10 (ODA)	110	Aid grant excl. debt		72020+ 72030		To be replaced by 93010 in DAC1 2007 Edition
of which: - Refugees in donor countries	105 *of which*	1 (BI)	10 (ODA)	110	Aid grant excl. debt		72020		
1.6 Debt forgiveness, total (incl. forgiven interest) (a + b + c)	075 *sum*								
a) ODA claims	074	1 (BI)	10 (ODA)	610+ 611	Debt forgiveness: ODA claims (P) + Debt forgiveness: ODA claims (I)		60020		
b) OOF claims	071	1 (BI)	10 (ODA)	612+ 613+ 616	Debt forgiveness: OOF claims (P) + Debt forgiveness: OOF claims (I) + Debt forgiveness: OOF claims (DSR)		60020		
c) Private claims	072	1 (BI)	10 (ODA)	614+ 615+ 617	Debt forgiveness: Private claims (P) + Debt forgiveness: Private claims (I) + Debt forgiveness: Private claims (DSR)		60020		
Memo: Grants for debt service reduction	097 *memo*	1 (BI)	10 (ODA)	616+ 617	Debt forgiveness: OOF claims (DSR) + Debt forgiveness: Private claims (DSR)		60020		

1.7 Other action on debt (a + b + c + d)	094 *sum*							
a) Service payments to third parties	091	1 (BI)	10 (ODA)	618	Debt forgiveness: Other	60030		
b) Debt conversion	092	1 (BI)	10 (ODA)	610+ 611	Debt forgiveness ODA claims (P) + Debt forgiveness ODA claims (I)	60061+ 60062		
c) Debt buybacks	096	1 (BI)	10 (ODA)	618	Debt forgiveness: Other	60063		
d) Other	093	1 (BI)	10 (ODA)	618	Debt forgiveness: Other	60010		
1.8 General (core) support to national NGOs	077	1 (BI)	10 (ODA)	110	Aid grant excl. debt	92010	22..	Options: (purpose code = 920xx & bi/multi=1) or (specific purpose code & bi/multi=3)
1.9 General (core) support to international NGOs	076	1 (BI)	10 (ODA)	110	Aid grant excl. debt	92020,30	21..	
1.10 Contributions to Public-Private Partnerships	083	1 (BI)	10 (ODA)	110	Aid grant excl. debt		30..	
1.11 Promotion of development awareness	079	1 (BI)	10 (ODA)	110	Aid grant excl. debt	99820		
1.12 Administrative costs not included elsewhere	820	1 (BI)	10 (ODA)	110	Aid grant excl. debt	91010		
1.13 Other (including recoveries)	080	1 (BI)	10 (ODA)	110	Aid grant excl. debt			Several type of aid flags + all other ODA grants not defined above + recoveries
Memo: - Post-conflict peacebuilding operations	208 *memo*	1 (BI)	10 (ODA)	110	Aid grant excl. debt	15230		
2. Non-grant bilateral ODA (2.1 + 2.2 + 2.3 + 2.4)	110 *sum*							
2.1 Loans by government or official agencies (total) (a+b+c)	131 *sum*							
a) Food aid loans	135	1 (BI)	10 (ODA)	410	Aid loan excl. debt	52010		
b) Rescheduling, total (b.i + b.ii)	140 *sum*							
b.i. ODA claims (capitalised interest)	151	1 (BI)	10 (ODA)	621	Debt rescheduling ODA claims (I)	60040		
b.ii. OOF claims	152	1 (BI)	10 (ODA)	622+ 623	Debt rescheduling OOF claims (P) + Debt rescheduling OOF claims (I)	60040		
c) Other lending	130	1 (BI)	10 (ODA)	410	Loan aid excl. debt	<>52010 & <>60040		
2.2 Acquisition of equity (total)	170	1 (BI)	10 (ODA)	510+ 511+ 512	Acquisition of equity as part of a joint venture with the recipient+ Acquisition of equity not part of joint venture in developing countries+ Other acquisition of equity			
of which: - Participation in joint ventures w.recip.countries	172 *of which*	1 (BI)	10 (ODA)	510	Acquisition of equity as part of a joint venture w. recip.countries			
2.3 Other	175	1 (BI)	10 (ODA)	911	Other non-bank securities and claims			
2.4 Offsetting entry for debt forgiveness	101 *offsetting*			610	*Memo: Debt forgiveness: ODA claims (P) *			
Memo: - Loans included in Associated Financing packages	177 *memo*	1 (BI)	10 (ODA)	410	Aid loan excl. debt			AF
- Interest received	785 *memo*	1 (BI)	10 (ODA)	410	Aid loan excl. debt			Amount: Interest received
- Offsetting entry for forgiven interest	801 *offsetting*			611	*Memo: Debt forgiveness: ODA claims (I) *			

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I.B. Multilateral Official Development Assistance (I.B.1 + I.B.2)	**180** *sum*						
1. Grants and capital subscriptions, total (1.1 to 1.8)	186 *sum*						
To: 1.1 UN agencies	190	2 (MULTI)	10 (ODA)	110 + 310	Aid grant excl. debt + Deposit basis		41…	
1.2 EC	195	2 (MULTI)	10 (ODA)	110 + 310	Aid grant excl. debt + Deposit basis		42..	
1.3 IDA	550	2 (MULTI)	10 (ODA)	110 + 310 + 618	Aid grant excl. debt + Deposit basis + Debt forgiveness: other		44002+ 44003	
1.4 Other World Bank (IBRD,IFC,MIGA)	545	2 (MULTI)	10 (ODA)	110 + 310 + 618	Aid grant excl. debt + Deposit basis + Debt forgiveness: other		43.. + 44.. (<>44002 & <>44003)	
1.5 Regional development banks	561	2 (MULTI)	10 (ODA)	110 + 310	Aid grant excl. debt + Deposit basis		46..	
1.6 Global Environment Facility (77%)	211	2 (MULTI)	10 (ODA)	110 + 310	Aid grant excl. debt + Deposit basis		47044	
1.7 Montreal Protocol	212	2 (MULTI)	10 (ODA)	110 + 310	Aid grant excl. debt + Deposit basis		47078	
1.8 Other agencies	200	2 (MULTI)	10 (ODA)	110 + 310	Aid grant excl. debt + Deposit basis		45.. + 47.. (<>47044 & <>47078)	
2. Concessional lending to multilat. agencies	210	2 (MULTI)	10 (ODA)	410	Aid loan excl. debt			
Memo: - Capital subscriptions on an encashment basis	206 *memo*	2 (MULTI)	10 (ODA)	311	Encashment basis			
- Interest received	790 *memo*	2 (MULTI)	10 (ODA)	410	Aid loan excl. debt			Amount: Interest received
Memo (bilat. + multilat.):								
- HIPC Initiative	791 *memo*	All	10 (ODA)	110	Aid grant excl. Debt	60010	43002	
- IDA Debt Reduction Facility	792 *memo*	All	10 (ODA)	110	Aid grant excl. Debt	60010	44003	

II. OTHER OFFICIAL FLOWS (II.A+II.B)	230	sum							
II.A. Other Official Bilateral Flows (A.1+A.2+A.3+A.4+A.5)	235	sum							
1. Export-related transactions (1.1 + 1.2 + 1.3)	240	sum							
1.1 Official export credits to developing countries	265		1 (BI)	20 (OOF)	451+ 452+ 453	Non-banks guaranteed export credits+ Non-banks non-guar. portions of guar. export credits+ Bank export credits			
1.2 Loans to national private exporters	270		1 (BI)	20 (OOF)	414	Loan to national private exporter			
1.3 Interest subsidies to national private exporters	271		1 (BI)	20 (OOF)	211	Interest subsidy to national private exporter			
2. Investment-related transactions (2.1 + 2.2)	294	sum							
2.1 With developing countries	291		1 (BI)	20 (OOF)	411+ 412+ 510+ 511	Investment-related loan to developing countries+ Loan in a joint venture with the recipient+ Acquisition of equity as part of a joint venture with the recipient+ Acquisition of equity not part of joint venture in developing countries			
of which: Joint ventures	292	of which	1 (BI)	20 (OOF)	412+ 510	Loan in a joint venture w. the recipient+ Acquisition of equity as part of a joint venture with the recipient			
of which: - Loans	293	of which	1 (BI)	20 (OOF)	412	Loan in a joint venture with the recipient			
- Acquisition of equity	280	of which	1 (BI)	20 (OOF)	510	Acquisition of equity as part of a joint venture with the recipient			
2.2 With residents (a + b)	287	sum							
a) Loans to national private investors	285		1 (BI)	20 (OOF)	413	Loan to national private investor			
b) Subsidies to national private investors	286		1 (BI)	20 (OOF)	111	Subsidies to national private investors			
3. Rescheduling, total (3.1 + 3.2)	300	sum							
3.1 Non-concessional rescheduling (a + b)	301	sum							
a) OOF claims (capitalised interest)	302		1 (BI)	20 (OOF)	623	Debt rescheduling: OOF claims (I)	60040		
b) Private sector claims	310		1 (BI)	20 (OOF)	624+ 625	Debt rescheduling: private claims (P) + Debt rescheduling: private claims (I)	60040		
3.2 OOF component of debt service reduction	303		1 (BI)	20 (OOF)	626+ 627	Debt rescheduling: OOF claims (DSR) + Debt rescheduling: Private claims (DSR)	60040		
4. Other bilateral securities and claims (4.1 + 4.2)	295	sum							
4.1 Other acquisition of equity	299		1 (BI)	20 (OOF)	512	Other acquisition of equity			
4.2 Other claims and grants	298		1 (BI)	20 (OOF)	910+ 911	Other bank securities and claims+ Other non- securities and claims			
5. Offsetting entry for debt relief	102	offsetting			612	Memo: Debt forgiveness: OOF claims (P) *			
II.B. Transactions with Multilateral Agencies at Market Terms (II.B.1 + II.B.2)	325	sum							
1. Purchase of securities from issuing agencies	326		2 (MULTI)	20 (OOF)	912	Purchase of securities from issuing agencies		4..	
2. Other transactions	327		2 (MULTI)	20 (OOF)	412	Loan in a joint venture with the recipient			
Memo: - Interest received on OOF, total (bilat.+multilat.)	795	sum							
- Bilateral	800	memo	1 (BI)	20 (OOF)					Amount Interest received
- Multilateral	805	memo	2 (MULTI)	20 (OOF)					Amount Interest received
- Offsetting entry for forgiven interest	786	offsetting			613	Memo: Debt forgiveness: OOF claims (I) *			

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III. PRIVATE FLOWS AT MARKET TERMS (RESIDENCE BASIS), TOTAL (III.A + III.B)	330 *sum*						
III.A. Bilateral Private Flows (III.A.1 + III.A.2 + III.A.3)	332 *sum*						
1. Direct investment	340	1 (BI)	35 (Private market)	710	Foreign direct investment		
2. Other securities and claims (2.1 + 2.2)	353 *sum*	1 (BI)					
2.1 Total banks (long-term) (a + b + c)	384 *sum*	1 (BI)					
a) Bonds	751	1 (BI)	35 (Private market)	810	Bank bonds		
b) Export credits	752	1 (BI)	35 (Private market)	453	Bank export credits		
c) Other bank	753	1 (BI)	35 (Private market)	910	Other bank securities and claims		
2.2 Non-banks (a + b + c + d)	386 *sum*	1 (BI)					
a) Guaranteed export credits	756	1 (BI)	35 (Private market)	451	Non-banks guaranteed export credits		
b) Non-guaranteed portions of guaranteed export cred.	761	1 (BI)	35 (Private market)	452	Non-banks non-guaranteed portions of guaranteed export credits		
c) Bonds	388	1 (BI)	35 (Private market)	811	Non-bank bonds		
d) Other securities (incl. equities)	389	1 (BI)	35 (Private market)	911	Other non-bank securities and claims		
3. Offsetting entry for debt relief	103 *offsetting*			624	*Memo: Debt forgiveness: private claims (P) **		
III.B. Multilateral Private Flows (III.B.1 + III.B.2)	359	2 (MULTI)	35 (Private market)	912	Securities and other instruments issued by multilateral agencies		
IV. NET GRANTS BY NON-GOVERNMENTAL ORGANISATIONS (NGOs)	415 *sum*						
derived as: 1. Gross outflow from NGOs, less	425	1 (BI)	30 (Private NGO)	110	Aid grant excl. debt		
2. Support received from official sector (code 077 above)	420	1 (BI)	10 (ODA)	110	Aid grant excl. debt	92010	22..
Memo: ODA channelled through NGOs (as distinct from support to NGOs)	421 *memo*	1 (BI)	10 (ODA)	110	Aid grant excl. debt	<>92..	2..
GNI	001			001			
ODA % GNI	002			002			
TOTAL FLOWS % GNI	003			003			
POPULATION	004			004			
V. ITEMS ONLY PARTLY COVERED IN DAC RESOURCE FLOW STATISTICS							
1. Total participation in peacebuilding operations (incl. non-ODA)	207	All	All			15230	

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

Annex 4 CRS++ items required for different resource flows
(ODA/OOF/private market/private NGO)

CRS++: standard format   ▓ required   ⊠ optional   ✕ irrelevant

	Field name	Order	BI ODA	MULTI ODA	OOF NON-EXPORT CREDIT	OOF EXPORT CREDIT	PRIV. NGO	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	▓	▓	▓	▓	▓	▓	▓	▓
	Short description / Project title	13	▓	▓	▓	⊠	⊠	✕	✕	✕
	Sector / Purpose code	14	▓	▓	▓	⊠	⊠	✕	✕	✕
SUPPLEMENTARY DATA	Geographical target area	15	▓	✕	✕	✕	✕	✕	✕	✕
	Expected starting date	16	▓	✕	✕	✕	✕	✕	✕	✕
	Expected completion date	17	▓	✕	✕	✕	✕	✕	✕	✕
	Description	18	▓	✕	✕	✕	✕	✕	✕	✕
	Gender equality	19	▓	⊠	✕	✕	✕	✕	✕	✕
	Aid to environment	20	▓	⊠	✕	✕	✕	✕	✕	✕
	PD/GG	21	▓	⊠	✕	✕	✕	✕	✕	✕
	FTC	22	▓	✕	✕	✕	✕	✕	✕	✕
	Sector programme	23	▓	✕	✕	✕	✕	✕	✕	✕
	Investment project	24	▓	✕	✕	✕	✕	✕	✕	✕
	AF	25	▓	✕	✕	✕	✕	✕	✕	✕
	Biodiversity	26	▓	✕	✕	✕	✕	✕	✕	✕
	Climate change	27	▓	✕	✕	✕	✕	✕	✕	✕
	Desertification	28	▓	✕	✕	✕	✕	✕	✕	✕
VOLUME DATA	Currency	29	▓	▓	▓	▓	▓	▓	▓	▓
	Commitments	30	▓	▓	▓	▓	⊠	✕	✕	✕
	Amounts extended	31	▓	▓	▓	▓	▓	▓	▓	▓
	Amounts received (for loans: principal only)	32	▓	▓	▓	▓	⊠	▓	✕	✕
	Amount untied	33	▓	✕	✕	✕	✕	✕	✕	✕
	Amount partially untied	34	▓	✕	✕	✕	✕	✕	✕	✕
	Amount tied	35	▓	✕	✕	✕	✕	✕	✕	✕
	Amount of IRTC	36	▓	✕	✕	✕	✕	✕	✕	✕
	Amount of export credit in AF package	37	▓	✕	✕	✕	✕	✕	✕	✕
For loans only	Commitment date	38	▓	▓	✕	✕	✕	✕	✕	✕
	Type (EPP:1,annuity:2,lump sum:3,other:5)	39	▓	▓	✕	✕	✕	✕	✕	✕
	Number of repayment per annum	40	▓	▓	✕	✕	✕	✕	✕	✕
	Interest rate	41	▓	▓	✕	✕	✕	✕	✕	✕
	Second interest rate	42	▓	▓	✕	✕	✕	✕	✕	✕
	First repayment date	43	▓	▓	✕	✕	✕	✕	✕	✕
	Final repayment date	44	▓	▓	✕	✕	✕	✕	✕	✕
	Interest received	45	▓	▓	▓	✕	✕	✕	✕	✕
	Principal disbursed and still outstanding	46	⊠	▓	▓	✕	✕	✕	✕	✕
	Arrears of principal (included in item 46)	47	⊠	✕	▓	✕	✕	✕	✕	✕
	Arrears of interest	48	⊠	✕	▓	✕	✕	✕	✕	✕
	Future debt service: First year, principal	49	⊠	✕	▓	✕	✕	✕	✕	✕
	Future debt service: First year, interest	50	⊠	✕	▓	✕	✕	✕	✕	✕

Annex 5. – LIST OF CHANNELS OF DELIVERY

1.   Broad categories cover public sector (code 10000), NGOs and civil society (code 20000), PPPs (code 30000), multilateral organisations (code 40000) and other (code 50000).

2.   Individual codes are defined for organisations listed on Annex 2 of the DAC Statistical Reporting Directives. Codes for organisations listed on current DAC tables are bolded.

10000	**PUBLIC SECTOR**
	(Donor government/Extending agency, Recipient government)

20000	**NON GOVERNMENTAL ORGANISATIONS (NGOs) AND CIVIL SOCIETY**
	(NGOs in donor, recipient, third country; international NGOs)

21000	**INTERNATIONAL NGOs**		
	21001	AGID	Association of Geoscientists for International Development
	21002	AITIC	Agency for International Trade Information and Co-operation
	21003	CLASCO	Latin American Council for Social Sciences
	21004	CODESRIA	Council for the Development of Economic and Social Research in Africa
	21005	CUTS	Consumer Unit and Trust Society International
	21006		Development Gateway Foundation
	21007	ELCI	Environmental Liaison Centre International
	21008	Eurostep	Eurostep
	21009	FARA	Forum for Agricultural Research in Africa
	21010	FAWE	Forum for African Women Educationalists
	21011	GCE	Global Campaign for Education
	21012	GICHD	Geneva International Centre for Humanitarian Demining
	21013	HAI	Health Action International
	21014	HURIDOCS	Human Rights Information and Documentation Systems
	21015	ICRA	International Catholic Rural Association
	21016	**ICRC**	International Committee of the Red Cross
	21017	ICTSD	International Centre for Trade and Sustainable Development
	21018	IFRCRCS	International Federation of Red Cross and Red Crescent Societies
	21019	IFSNS	International Federation of Settlements and Neighbourhood Centres
	21020		International HIV/AIDS Alliance
	21021	IIED	International Institute for Environment and Development
	21022	INAFI	International Network for Alternative Financial Institutions
	21023	**IPPF**	International Planned Parenthood Federation
	21024	IPS	Inter Press Service, International Association
	21025	ISC	International Seismological Centre
	21026	ISHR	International Service for Human Rights
	21027	ITF	International Trust Fund for Demining and Mine Victims Assistance
	21028	IUEF	International University Exchange Fund -- IUEF Stip. in Africa and Latin America
	21029	MSF	Médecins Sans Frontières
	21030	PAID	Pan-African Institute for Development
	21031	PANOS	PANOS Institute
	21032	PSI	Population Services International
	21033	TI	Transparency International
	21034	UNION	International Union Against Tuberculosis and Lung Disease
	21035	WOAT	World Organisation Against Torture
	21036	WUS	World University Service
	21037	WWB	Women's World Banking

30000	PUBLIC AND PRIVATE PARTNERSHIPS		
	30001	GAIN	Global Alliance for Improved Nutrition
	30002	**GAVI**	Global Alliance for Vaccines and Immunization
	30003	GeSCI	Global e-Schools and Communities Initiative
	30004	GWP	Global Water Partnership
	30005	IAVI	International AIDS Vaccine Initiative
	30006	IPM	International Partnership on Microbicides

…/…

40000	**MULTILATERAL ORGANISATIONS**		
41000	**UNITED NATIONS**		

	41100	**UN Agencies, Funds and Commissions**	
	41101	CCD	Convention to Combat Desertification
	41102	DLCO-EA	Desert Locust Control Organisation for Eastern Africa
	41103	ECA	Economic Commission for Africa
	41104	ECLA	Economic Commission for Latin America
	41105	ECWA	Economic Commission for Western Asia
	41106	ESCAP	Economic and Social Commission for Asia and the Pacific
	41107	IAEA	International Atomic Energy Agency (voluntary contributions only)
	41108	**IFAD**	International Fund for Agricultural Development
	41109	INSTRAW	International Research and Training Institute for the Advancement of Women
	41110	**UNAIDS**	UN Programme on HIV/AIDS
	41111	UNCDF	United Nations Capital Development Fund
	41112	UNCTAD	United Nations Conference on Trade and Development
	41113	UNDHA	United Nations Department of Humanitarian Affairs
	41114	**UNDP**	United Nations Development Programme
	41115	UNDRO	United Nations Office of the Disaster Relief Co-ordinator
	41116	UNEP	United Nations Environment Programme
	41117	UNETPSA	United Nations Educational and Training Programme for Southern Africa
	41118	UNFCC	United Nations Framework Convention on Climate Change
	41119	**UNFPA**	United Nations Population Fund
	41120	UN Habitat	United Nations Human Settlement Programme
	41121	**UNHCR**	United Nations Office of the United Nations High Commissioner for Refugees
	41122	**UNICEF**	United Nations Children's Fund
	41123	UNIDO	United Nations Industrial Development Organisation
	41124	UNIFEM	United Nations Development Fund for Women
	41125	UNITAR	United Nations Institute for Training and Research
	41126	UNMAS	United Nations Mine Action Service
	41127	UNOCHA	United Nations Office of Co-ordination of Humanitarian Affairs
	41128	UNODC	United Nations Office on Drugs and Crime
	41129	UNRISD	United Nations Research Institute for Social Development
	41130	**UNRWA**	United Nations Relief and Works Agency
	41131	UNSC	United Nations System Staff College
	41132	UNSCN	United Nations System Standing Committee on Nutrition
	41133	UNSIA	United Nations Special Initiative on Africa
	41134	UNU	United Nations University (including Endowment Fund)
	41135	UNV	United Nations Volunteers
	41136	UNVFD	United Nations Voluntary Fund on Disability
	41137	UNVFTC	United Nations Voluntary Fund for Technical Co-operation in the Field of Human Rights
	41138	UNVFVT	United Nations Voluntary Fund for Victims of Torture
	41139	WFC	World Food Council
	41140	**WFP**	World Food Programme
	41141	WPC	World Population Conference

	41200	**UN Administered Funds**	
	41300	**Other UN (Contributions Reportable in Part)**	
	41301	**FAO**	Food and Agricultural Organisation (51%)
	41302	**ILO**	International Labour Organisation (15%)
	41303	**ITU**	International Telecommunications Union (18%)
	41304	**UNESCO**	United Nations Educational, Scientific and Cultural Organisation (25%)
	41305	**UNO**	United Nations Organisation (12%)
	41310	**UNPKO**	United Nations Peacekeeping Operations (6%)
	41306	**UPU**	Universal Postal Union (16%)
	41307	**WHO**	World Health Organisation (70%)
	41308	**WIPO**	World Intellectual Property Organisation (3%)
	41309	**WMO**	World Meteorological Organisation (4%)
42000		**EUROPEAN COMMISSION**	
	42001	**EC**	European Commission – Budget: Development
	42002	ECHO	European Commission Humanitarian Office
	42003	**EDF**	European Development Fund
	42004	**EIB**	European Investment Bank (interest subsidies only)
43000		**INTERNATIONAL MONETARY FUND**	
	43001	**IMF – PRGF Trust**	International Monetary Fund – Poverty Reduction and Growth Facility Trust
	43002	**IMF – PRGF-HIPC Trust**	International Monetary Fund – Poverty Reduction and Growth Facility – Heavily Indebted Poor Countries Initiative Trust (includes HIPC, PRGF and PRGF-HIPC sub-accounts)
44000		**WORLD BANK GROUP**	
	44001	**IBRD**	International Bank for Reconstruction and Development
	44002	**IDA**	International Development Association
	44003	IDA - HIPC	International Development Association - Heavily Indebted Poor Countries Debt Initiative Trust Fund
	44004	**IFC**	International Finance Corporation
	44005	**MIGA**	Multilateral Investment Guarantee Agency
45000		**WORLD TRADE ORGANISATION**	
	45001	WTO - ITC	World Trade Organisation - International Trade Centre
	45002	WTO - LAC	World Trade Organisation – Law Advisory Centre
	45003		World Trade Organisation – Doha Development Agenda Global Trust Fund

46000			REGIONAL DEVELOPMENT BANKS
	46001	**ASF**	African Solidarity Fund
	46002	**Afr.DB**	African Development Bank Ordinary Capital
	46003	**Afr.DF**	African Development Fund
	46004	**AsDB**	Asian Development Bank Ordinary Capital
	46005	**AsDF**	Asian Development Fund
	46006	BSTDB	Black Sea Trade and Development Bank (27% of contributions reportable as ODA)
	46007	**CABEI**	Central American Bank for Economic Integration
	46008	CAF	Andean Development Corporation
	46009	**CDB**	Caribbean Development Bank
	46010	ECCB	East Caribbean Central Bank
	46011	ETC	European Bank for Reconstruction and Development – Early Transition Countries Initiative
	46012	**IDB**	Inter American Development Bank Ordinary Capital, Inter-American Investment Corporation and Multilateral Investment Fund
	46013	**IDB Sp.F.**	Inter American Development Fund for Special Operations
	46014	NDF	Nordic Development Fund
47000			OTHER MULTILATERAL INSTITUTIONS
	47001	ACBF	African Capacity Building Foundation
	47002	APO	Asian Productivity Organisation
	47003	ASEAN	Association of South East Asian Nations: Economic Co-operation
	47004	ASEAN (CF)	ASEAN Cultural Fund
	47005	AU	African Union (excluding peacekeeping facilities)
	47008	AVRDC	Asian Vegetable Research and Development Centre
	47009	CAMES	African and Malagasy Council for Higher Education
	47010	CAPAM	Commonwealth Agency for Public Administration and Management
	47011	CARICOM	Caribbean Community Secretariat
	47012	CEC	Caribbean Epidemiology Centre
	47013	CF	Commonwealth Foundation
	47105	CFC	Common Fund for Commodities
	47014	CFTC	Commonwealth Fund for Technical Co-operation
	47015	CGIAR (IARC)	Consultative Group on International Agricultural Research
	47016	CI	Commonwealth Institute
	47017	CIAT	International Centre for Tropical Agriculture
	47018	CIFOR	Centre for International Forestry Research
	47019	CIHEAM	International Centre for Advanced Mediterranean Agronomic Studies
	47020	CIMMYT	International Maize and Wheat Improvement Centre
	47021	CIP	International Potato Centre
	47022	CITES	Convention on International Trade in Endangered Species of Wild Flora and Fauna
	47023	CLAS	Commonwealth Legal Advisory Service
	47024	CMDF	Commonwealth Media Development Fund
	47025	COL	Commonwealth of Learning
	47026	CPLP	Community of Portuguese Speaking Countries
	47027	CPTA	Colombo Plan Technical Assistance
	47028	CPTM	Commonwealth Partnership for Technical Management

	47029	CS	Club du Sahel
	47030	CSC	Commonwealth Scientific Council
	47031	CSSO	Commonwealth Small States Office
	47032	CTIAF	Commonwealth Trade and Investment Access Facility
	47033	CYP	Commonwealth Youth Programme
	47034	ECOWAS	Economic Community of West African States
	47035	ENDA	Environmental Development Action in the Third World
	47036	EPPO	European and Mediterranean Plant Protection Organisation
	47037	EROPA	Eastern-Regional Organisation of Public Administration
	47038	FASTPED	INTERPOL Fund for Aid and Technical Assistance to Developing Countries
	47039	FEMIP	Facility for Euro-Mediterranean Investment and Partnership Trust Fund
	47040	FFA	South Pacific Forum Fisheries Agency
	47041	FFTC	Food and Fertiliser Technology Centre
	47042	FIT	Foundation for International Training
	47043		Global Crop Diversity Trust
	47044	**GEF**	Global Environment Facility (77 per cent of contributions reportable as ODA)
	47045	**GFATM**	Global Fund to Fight AIDS, Tuberculosis and Malaria
	47046	IAF	Intergovernmental Agency of the Francophonie
	47047	IAI	International African Institute
	47048	IAII	Inter-American Indian Institute
	47049	IBE	International Bureau of Education -- International Educational Reporting System (IERS)
	47050	ICAC	International Cotton Advisory Committee
	47051	ICARDA	International Centre for Agricultural Research in Dry Areas
	47052	ICCIDD	International Council for the Control of Iodine Deficiency Disorders
	47053	ICDDR,B	International Centre for Diarrhoeal Research, Bangladesh
	47054	ICIPE	International Centre of Insect Physiology and Ecology
	47055	ICRA	International Centre for Development Oriented Research in Agriculture
	47056	ICRAF	International Council for Research in Agro-Forestry
	47057	ICRISAT	International Crop Research for Semi-Arid Tropics
	47058	IDEA	International Institute for Democracy and Electoral Assistance
	47059	IDLI	International Development Law Institute
	47060	IIC	International Institute for Cotton
	47061	IICA	Inter-American Institute for Co-operation on Agriculture
	47062	IITA	International Institute of Tropical Agriculture
	47063	ILRI	International Livestock Research Institute
	47064	INBAR	International Network for Bamboo and Rattan
	47065	IOC	Intergovernmental Oceanographic Commission
	47066	IOM	International Organisation for Migration
	47067	IPCC	Intergovernmental Panel on Climate Change
	47068	IPFC	Indo-Pacific Fisheries Commission
	47069	IPGRI	International Plant Genetic Resources Institute
	47070	IRRI	International Rice Research Institute
	47071	ISTA	International Seed Testing Association
	47072	IUCN	International Union for the Conservation of Nature and Natural Resources (World Conservation Union)
	47073	ITTO	International Tropical Timber Organisation
	47074	IVI	International Vaccine Institute
	47075	IWMI	International Water Management Institute
	47076	JSCA	Justice Studies Centre of the Americas
	47077	MRC	Mekong River Commission

	47078	**Montreal Protocol**	Multilateral Fund for the Implementation of the Montreal Protocol
	47079	OAS	Organisation of American States
	47080	OECD	Organisation for Economic Co-operation and Development (Contributions to special funds for Technical Co-operation Activities Only)
	47081	OECD - Dev. Centre	OECD Development Centre
	47082	OECS	Organisation of Eastern Caribbean States
	47083	PAHO	Pan-American Health Organisation
	47084	PAIGH	Pan-American Institute of Geography and History
	47085	PARCA	Pan-American Railway Congress Association
	47086	PIDG	Private Infrastructure Development Group
	47087	PIFS	Pacific Islands Forum Secretariat
	47088	RN	Relief Net
	47089	SADC	Southern African Development Community
	47090	SATCC	Southern African Transport and Communications Commission
	47091	SCAAP	(Colombo Plan) Special Commonwealth African Assistance Programme
	47092	SEAFDC	South East Asian Fisheries Development Centre
	47093	SEAMEO	South East Asian Ministers of Education
	47094	SOPAC	South Pacific Applied Geoscience Commission
	47095	SPBEA	South Pacific Board for Educational Assessment
	47096	SPC	Secretariat of the Pacific Community
	47097	SPREP	South Pacific Regional Environment Programme
	47098	UNPU	Unrepresented Nations and Peoples' Organisation
	47099	USP	University of the South Pacific
	47100	WAEMU	West African Economic and Monetary Union
	47101	WARDA	West Africa Rice Development Association
	47102	WCO – Fellowship Prog.	World Customs Organisation Fellowship Programme
	47103	WMU	World Maritime University
	47104	WorldFish Centre	WorldFish Centre
50000	**OTHER**		

Annex 6. – CODES FOR ODA Recipients

**List of ODA Recipients for resource flows from 1 January 2005,
and recipient codes used in reporting**

Country	CRS Code	ISO Code
EUROPE		*
Albania	071	ALB
Belarus	086	BLR
Bosnia-Herzegovina	064	BIH
Croatia	062	HRV
Macedonia (FYROM)	066	MKD
Moldova	093	MDA
Montenegro*	065	MNE
Serbia & Montenegro	067	YUG
Serbia*	063	SRB
Turkey	055	TUR
Ukraine	085	UKR
States of ex-Yugoslavia unspecified	088	*QYU*
Europe, regional/multi-country	089	*QSA*
AFRICA		
AFRICA, NORTH OF SAHARA		
Algeria	130	DZA
Egypt	142	EGY
Libya	133	LBY
Morocco	136	MAR
Tunisia	139	TUN
North of Sahara, reg./multi-country	189	*QMD*
AFRICA, SOUTH OF SAHARA		
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

Country	CRS Code	ISO Code
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 & 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	*QME*
Africa, regional/multi-country	298	*QMA*

AMERICA

NORTH & CENTRAL AMERICA

Country	CRS Code	ISO Code
Anguilla	376	AIA
Antigua & 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

Country	CRS Code	ISO Code
Panama	366	PAN
St.Kitts-Nevis	382	KNA
St.Lucia	383	LCA
St.Vincent & Grenadines	384	VCT
Trinidad & Tobago	375	TTO
Turks & Caicos Isl.	387	TCA
West Indies, regional/multi-country	380	*QNB*
N.&C. America, reg./multi-country	389	*QNC*
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	*QNE*
America, regional/multi-country	498	*QNA*
ASIA		
MIDDLE EAST ASIA		
Iran	540	IRN
Iraq	543	IRQ
Jordan	549	JOR
Lebanon	555	LBN
Oman	558	OMN
Palestinian admin. Areas	550	PSE
Saudi Arabia	566	SAU
Syria	573	SYR
Yemen	580	YEM
Middle East, regional/multi-country	589	*QRE*
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

Country	CRS Code	ISO Code
Pakistan	665	PAK
Sri Lanka	640	LKA
Tajikistan	615	TJK
Turkmenistan	616	TKM
Uzbekistan	617	UZB
Central Asia, reg./multi-country	619	*QRS*
South Asia, reg./multi-country	679	*QRC*
S.&C. Asia, regional/multi-country	689	*QRD*
FAR EAST ASIA		
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	*QRB*
Asia, regional/multi-country	798	*QRA*
OCEANIA		
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 & Futuna	876	WLF
Oceania, regional/multi-country	889	*QTA*
Bilateral, unallocated	998	*QZA*

* From 2006 flows onwards, provisional ISO codes.

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 *italics*.

Annex 7. – List of CRS purpose codes

DAC 5 CODE	CRS CODE	DESCRIPTION	Clarifications / Additional notes on coverage
110		**EDUCATION**	
111		**Education, level unspecified**	*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).*
	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 malaria, tuberculosis, diarrhoeal diseases, vector-borne diseases (e.g. river blindness and guinea worm), etc.
	12261	Health education	Information, education and training of the population for improving health knowledge and practices; public health and awareness campaigns.
	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 SUPPLY AND SANITATION**	
	14010	Water resources policy and administrative management	Water sector policy, planning and programmes; water legislation and management; institution capacity building and advice; water supply assessments and studies; groundwater, water quality and watershed studies; hydrogeology; excluding agricultural water resources (31140).
	14015	Water resources protection	Inland surface waters (rivers, lakes, etc.); conservation and rehabilitation of ground water; prevention of water contamination from agro-chemicals, industrial effluents.
	14020	Water supply and sanitation - large systems	Water desalination plants; intakes, storage, treatment, pumping stations, conveyance and distribution systems; sewerage; domestic and industrial waste water treatment plants.
	14030	Basic drinking water supply and basic sanitation	Water supply and sanitation through low-cost technologies such as hand pumps, spring catchment, gravity-fed systems, rain water collection, storage tanks, small distribution systems; latrines, small-bore sewers, on-site disposal (septic tanks).
	14040	River development	Integrated river basin projects; 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	

Note: To assist in distinguishing between "basic drinking water supply and basic sanitation" on the one hand and "water supply and sanitation – large systems" on the other, 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.

DAC 5 CODE	CRS CODE	DESCRIPTION	Clarifications / Additional notes on coverage
150		**GOVERNMENT AND CIVIL SOCIETY**	
151		**Government and civil society, general**	
	15110	Economic and development policy/ planning	Macro-economic, fiscal and monetary policy and planning; social planning; economic and social analysis and forecasting; development planning and preparation of structural reforms; organisational development; support to ministries involved in aid co-ordination; other ministries and government departments when sector cannot be specified. (Use code 51010 for budget support to macroeconomic reforms.)
	15120	Public sector financial management	Strengthening financial and managerial accountability; public expenditure management; improving financial management systems; tax assessment procedures; budget drafting; field auditing; measures against waste, fraud and corruption.
	15130	Legal and judicial development	Constitutional development, legal drafting; institutional strengthening of legal and judicial systems; legal training and education; legal advice and services; crime prevention.
	15140	Government administration	Systems of government including parliament, local government, decentralisation; civil service and civil service reform. Including general services by government (or commissioned by government) not elsewhere specified e.g. police, fire protection; cartography, meteorology, legal metrology, aerial surveys and remote sensing; administrative buildings.
	15150	Strengthening civil society	Community participation and development; co-operatives; grassroots organisations; development of other participatory planning and decision making procedures and institutions (see code 15220 for civilian peace-building, conflict prevention and resolution).
	15161	Elections	Electoral assistance and monitoring, voters' education [other than in connection with UN peace building (15230)].
	15162	Human rights	Monitoring of human rights performance; support for national and regional human rights bodies; protection of ethnic, religious and cultural minorities [other than in connection with UN peace building (15230)].
	15163	Free flow of information	Uncensored flow of information on public issues, including activities that increase the professionalism, skills and integrity of the print and broadcast media (e.g. training of journalists).
	15164	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 paragraph 39 of the DAC Statistical Reporting Directives.*
	15210	Security system management and reform	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; 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; 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.
	15220	Civilian peace-building, conflict prevention and resolution	Support for civilian activities related to peace building, conflict prevention and resolution, including capacity building, monitoring, dialogue and information exchange.
	15230	Post-conflict peace-building (UN)	Participation in the post-conflict peace-building phase of United Nations peace operations (activities such as human rights and elections monitoring, rehabilitation of demobilised soldiers, rehabilitation of basic national infrastructure, monitoring or retraining of civil administrators and police forces, 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; support for landmine removal). Direct contributions to the UN peacekeeping budget are not reportable as ODA until the UN can identify the ODA component.
	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. 39 of the DAC Statistical Reporting Directives for definition of SALW activities covered. [Other than in connection with UN peace-building (15230) or child soldiers (15261)].
	15250	Land mine clearance	Explosive mine removal for developmental purposes [other than in connection with UN peace-building (15230)].
	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**	*Note: Manufacturing of transport equipment should be included under code 32172.*
	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**	
	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; analysis and implementation of multilateral trade agreements e.g. technical barriers to trade and sanitary and phytosanitary measures (TBT/SPS); 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)]; 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.
	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; administrational 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, archaeological, 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**	*Note: Sector specific programme assistance is to be included in the respective sectors, using the sector programme flag if appropriate.*
510		**General budget support**	*Budget support in the form of sector-wide approaches (SWAps) should be included in the respective sectors.*
	51010	General budget support	Unearmarked contributions to the government budget; support for the implementation of macroeconomic reforms (structural adjustment programmes, poverty reduction strategies); transfers for the stabilisation of the balance-of-payments (e.g. STABEX, exchange rate guarantee schemes); 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**	*Non-food commodity assistance (when benefiting sector not specified).*
	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**	*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.*
720		**Emergency Response**	*An emergency is a situation which results from man made crises and/or natural disasters.*
	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**	*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.*
	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**	*See codes 41050 and 15220 for prevention of floods and conflicts.*
	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 therefore, 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
920		**SUPPORT TO NON-GOVERNMENTAL ORGANISATIONS (NGOs)**	*Official funds to be paid over to national and international private voluntary agencies for use at the latter's' discretion.*
	92010	Support to national NGOs	In the donor country.
	92020	Support to international NGOs	
	92030	Support to local and regional NGOs	In the recipient country or region.

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.).