

**THE LIST OF CRS PURPOSE CODES
AND VOLUNTARY BUDGET
IDENTIFIER CODES**

*taking effect in 2017 reporting on 2016 flows
(updated July 2017)*

In comparison with the code list effective in 2016 reporting on 2015 flows, this version includes a new purpose code on ending violence against women and girls [category 15180] and modification of the notes on coverage in the human rights code [15160]. These changes were approved by members of the WP-STAT and GENDERNET in May 2015 [see DCD/DAC/STAT(2015)2/REV1]. The budget identifier voluntary purpose codes [see DCD/DAC/STAT(2015)30/FINAL] have been integrated into this version.

100 – SOCIAL INFRASTRUCTURE AND SERVICES

(This main category relates essentially to efforts to develop the human resource potential of developing countries.)

DAC 5 CODE	CRS CODE	Voluntary code	DESCRIPTION	Clarifications / Additional notes on coverage
110			EDUCATION	
111			<i>Education, level unspecified</i>	<i>The codes in this category are to be used only when level of education is unspecified or unknown (e.g. training of primary school teachers should be coded under 11220).</i>
	11110		Education policy and administrative management	Education sector policy, planning and programmes; aid to education ministries, administration and management systems; institution capacity building and advice; school management and governance; curriculum and materials development; unspecified education activities.
	11120		Education facilities and training	Educational buildings, equipment, materials; subsidiary services to education (boarding facilities, staff housing); language training; colloquia, seminars, lectures, etc.
	11130		Teacher training	Teacher education (where the level of education is unspecified); in-service and pre-service training; materials development.
	11182		Educational research	Research and studies on education effectiveness, relevance and quality; systematic evaluation and monitoring.
112			Basic education	
	11220		Primary education	Formal and non-formal primary education for children; all elementary and first cycle systematic instruction; provision of learning materials.
	11230		Basic life skills for youth and adults	Formal and non-formal education for basic life skills for young people and adults (adults' education); literacy and numeracy training.
		11231	<i>Basic life skills for youth</i>	<i>Formal and non-formal education for basic life skills for young people.</i>
		11232	<i>Primary education equivalent for adults</i>	<i>Formal primary education for adults.</i>
	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.
		11321	<i>Lower secondary education</i>	<i>Second cycle systematic instruction at junior level.</i>
		11322	<i>Upper secondary education</i>	<i>Second cycle systematic instruction at senior level.</i>
	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	Voluntary	DESCRIPTION	Clarifications / Additional notes on coverage
120			HEALTH	
121			Health, general	
	12110		Health policy and administrative management	Health sector policy, planning and programmes; aid to health ministries, public health administration; institution capacity building and advice; medical insurance programmes; unspecified health activities.
	12181		Medical education/training	Medical education and training for tertiary level services.
	12182		Medical research	General medical research (excluding basic health research).
	12191		Medical services	Laboratories, specialised clinics and hospitals (including equipment and supplies); ambulances; dental services; mental health care; medical rehabilitation; control of non-infectious diseases; drug and substance abuse control [excluding narcotics traffic control (16063)].
122			Basic health	
	12220		Basic health care	Basic and primary health care programmes; paramedical and nursing care programmes; supply of drugs, medicines and vaccines related to basic health care.
	12230		Basic health infrastructure	District-level hospitals, clinics and dispensaries and related medical equipment; excluding specialised hospitals and clinics (12191).
	12240		Basic nutrition	Direct feeding programmes (maternal feeding, breastfeeding and weaning foods, child feeding, school feeding); determination of micro-nutrient deficiencies; provision of vitamin A, iodine, iron etc.; monitoring of nutritional status; nutrition and food hygiene education; household food security.
	12250		Infectious disease control	Immunisation; prevention and control of infectious and parasite diseases, except malaria (12262), tuberculosis (12263), HIV/AIDS and other STDs (13040). It includes diarrheal diseases, vector-borne diseases (e.g. river blindness and guinea worm), viral diseases, mycosis, helminthiasis, zoonosis, diseases by other bacteria and viruses, pediculosis, etc.
	12261		Health education	Information, education and training of the population for improving health knowledge and practices; public health and awareness campaigns; promotion of improved personal hygiene practices, including use of sanitation facilities and handwashing with soap.
	12262		Malaria control	Prevention and control of malaria.
	12263		Tuberculosis control	Immunisation, prevention and control of tuberculosis.
	12281		Health personnel development	Training of health staff for basic health care services.

DAC 5 CODE	CRS CODE	Voluntary 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	Voluntary code	DESCRIPTION	Clarifications / Additional notes on coverage
140			WATER AND SANITATION	
	14010		Water sector policy and administrative management	Water sector policy and governance, including legislation, regulation, planning and management as well as transboundary management of water; institutional capacity development; activities supporting the Integrated Water Resource Management approach (IWRM: see box below).
	14015		Water resources conservation (including data collection)	Collection and usage of quantitative and qualitative data on water resources; creation and sharing of water knowledge; conservation and rehabilitation of inland surface waters (rivers, lakes etc.), ground water and coastal waters; prevention of water contamination.
	14020		Water supply and sanitation - large systems	Programmes where components according to 14021 and 14022 cannot be identified. When components are known, they should individually be reported under their respective purpose codes: water supply (14021), sanitation (14022), and hygiene (12261).
	14021		Water supply - large systems	Potable water treatment plants; intake works; storage; water supply pumping stations; large scale transmission/ conveyance and distribution systems.
	14022		Sanitation - large systems	Large scale sewerage including trunk sewers and sewage pumping stations; domestic and industrial waste water treatment plants.
	14030		Basic drinking water supply and basic sanitation	Programmes where components according to 14031 and 14032 cannot be identified. When components are known, they should individually be reported under their respective purpose codes: water supply (14031), sanitation (14032), and hygiene (12261).
	14031		Basic drinking water supply	Rural water supply schemes using handpumps, spring catchments, gravity-fed systems, rainwater collection and fog harvesting, storage tanks, small distribution systems typically with shared connections/points of use. Urban schemes using handpumps and local neighbourhood networks including those with shared connections.
	14032		Basic sanitation	Latrines, on-site disposal and alternative sanitation systems, including the promotion of household and community investments in the construction of these facilities. (Use code 12261 for activities promoting improved personal hygiene practices.)
	14040		River basins' development	Infrastructure-focused integrated river basin projects and related institutional activities; river flow control; dams and reservoirs [excluding dams primarily for irrigation (31140) and hydropower (23220) and activities related to river transport (21040)].
	14050		Waste management / disposal	Municipal and industrial solid waste management, including hazardous and toxic waste; collection, disposal and treatment; landfill areas; composting and reuse.
	14081		Education and training in water supply and sanitation	Education and training for sector professionals and service providers.

Notes:

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

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

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

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

DAC 5 CODE	CRS CODE	Voluntary code	DESCRIPTION	Clarifications / Additional notes on coverage
150			GOVERNMENT AND CIVIL SOCIETY	<i>Includes assistance to strengthen the administrative apparatus and government.</i>
151			Government and civil society, general	N.B. Use code 51010 for general budget support.
	15110		Public sector policy and administrative management	Institution-building assistance to strengthen core public sector management systems and capacities. This includes macro-economic and other policy management, co- ordination, planning and reform; human resource management organisational development; civil service reform; e-government; development planning, monitoring and evaluation; support to ministries involved in aid co-ordination; other ministries and government departments when sector cannot be specified. (Use specific sector codes for development of systems and capacities in sector ministries.)
		15121	<i>Foreign affairs</i>	<i>Administration of external affairs and services.</i>
		15122	<i>Diplomatic missions</i>	<i>Operation of diplomatic and consular missions stationed abroad or at offices of international organisations.</i>
		15123	<i>Administration of developing countries' foreign aid</i>	<i>Support to administration of developing countries' foreign aid (including triangular and south-south cooperation).</i>
		15124	<i>General personnel services</i>	<i>Administration and operation of the civil service including policies, procedures and regulations.</i>
		15125	<i>Central procurement</i>	<i>Administration and operation of centralised supply and purchasing services.</i>
		15126	<i>Other general public services</i>	<i>Maintenance and storage of government records and archives, operation of government-owned or occupied buildings, central motor vehicle pools, government-operated printing offices, centralised computer and data processing services, etc.</i>
		15127	<i>National monitoring and evaluation</i>	<i>Operation or support of institutions providing national monitoring and evaluation.</i>
		15142	<i>Macroeconomic policy</i>	<i>Macroeconomic policy development and implementation.</i>
		15143	<i>Meteorological services</i>	<i>Operation or support of institutions dealing with weather forecasting.</i>
		15144	<i>National standards development</i>	<i>Operation or support of institutions dealing with national standards development. (Use code 16062 for statistical capacity-building.)</i>
		15154	<i>Executive office</i>	<i>Administration, operation or support of executive office. Includes office of the chief executive at all levels of government (monarch, governor-general, president, prime minister, governor, mayor, etc.).</i>
	15111		Public finance management	Fiscal policy and planning; support to ministries of finance; strengthening financial and managerial accountability; public expenditure management; improving financial management systems; budget drafting; inter- governmental fiscal relations, public audit, public debt. (Use code 15114 for domestic revenue mobilisation and code 33120 for customs).
		15117	<i>Budget planning</i>	<i>Operation of the budget office and planning as part of the budget process.</i>
		15118	<i>National audit</i>	<i>Operation of the accounting and audit services.</i>
		15119	<i>Debt and aid management</i>	<i>Management of public debt and foreign aid received (in the partner country). For reporting on debt reorganisation, use codes 600xx.</i>

DAC 5 CODE	CRS CODE	Voluntary code	DESCRIPTION	Clarifications / Additional notes on coverage
	15112		Decentralisation and support to subnational government	Decentralisation processes (including political, administrative and fiscal dimensions); intergovernmental relations and federalism; strengthening departments of regional and local government, regional and local authorities and their national associations. (Use specific sector codes for decentralisation of sector management and services.)
		15128	<i>Local government finance</i>	<i>Financial transfers to local government; support to institutions managing such transfers. (Use specific sector codes for sector-related transfers.)</i>
		15129	<i>Other central transfers to institutions</i>	<i>Transfers to non sector-specific autonomous bodies or state-owned enterprises outside of local government finance; support to institutions managing such transfers. (Use specific sector codes for sector-related transfers.)</i>
		15185	<i>Local government administration</i>	<i>Decentralisation processes (including political, administrative and fiscal dimensions); intergovernmental relations and federalism; strengthening local authorities.</i>
	15113		Anti-corruption organisations and institutions	Specialised organisations, institutions and frameworks for the prevention of and combat against corruption, bribery, money-laundering and other aspects of organised crime, with or without law enforcement powers, e.g. anti-corruption commissions and monitoring bodies, special investigation services, institutions and initiatives of integrity and ethics oversight, specialised NGOs, other civil society and citizens' organisations directly concerned with corruption.
	15114		Domestic revenue mobilisation	Support to domestic revenue mobilisation/tax policy, analysis and administration as well as non-tax public revenue, which includes work with ministries of finance, line ministries, revenue authorities or other local, regional or national public bodies. (Use code 16010 for social security and other social protection.)
		15116	<i>Tax collection</i>	<i>Operation of the inland revenue authority.</i>
		15155	<i>Tax policy and administration support</i>	
		15156	<i>Other non-tax revenue mobilisation</i>	<i>Non-tax public revenue, which includes line ministries, revenue authorities or other local, regional or national public bodies.</i>

DAC 5 CODE	CRS CODE	Voluntary code	DESCRIPTION	Clarifications / Additional notes on coverage
	15130		Legal and judicial development	<p>Support to institutions, systems and procedures of the justice sector, both formal and informal; support to ministries of justice, the interior and home affairs; judges and courts; legal drafting services; bar and lawyers associations; professional legal education; maintenance of law and order and public safety; border management; law enforcement agencies, police, prisons and their supervision; ombudsmen; alternative dispute resolution, arbitration and mediation; legal aid and counsel; traditional, indigenous and paralegal practices that fall outside the formal legal system.</p> <p>Measures that support the improvement of legal frameworks, constitutions, laws and regulations; legislative and constitutional drafting and review; legal reform; integration of formal and informal systems of law.</p> <p>Public legal education; dissemination of information on entitlements and remedies for injustice; awareness campaigns.</p> <p>(Use codes 152xx for activities that are primarily aimed at supporting security system reform or undertaken in connection with post-conflict and peace building activities.)</p>
		15131	<i>Justice, law and order policy, planning and administration</i>	<i>Judicial law and order sectors; policy development within ministries of justice or equivalents.</i>
		15132	<i>Police</i>	<i>Police affairs and services.</i>
		15133	<i>Fire and rescue services</i>	<i>Fire-prevention and fire-fighting affairs and services.</i>
		15134	<i>Judicial affairs</i>	<i>Civil and criminal law courts and the judicial system, including enforcement of fines and legal settlements imposed by the courts and operation of parole and probation systems.</i>
		15135	<i>Ombudsman</i>	<i>Independent service representing the interests of the public by investigating and addressing complaints of unfair treatment or maladministration.</i>
		15136	<i>Immigration</i>	<i>Immigration affairs and services, including alien registration, issuing work and travel documents to immigrants.</i>
		15137	<i>Prisons</i>	
	15150		Democratic participation and civil society	<p>Support to the exercise of democracy and diverse forms of participation of citizens beyond elections (15151); direct democracy instruments such as referenda and citizens' initiatives; support to organisations to represent and advocate for their members, to monitor, engage and hold governments to account, and to help citizens learn to act in the public sphere; curricula and teaching for civic education at various levels. (This purpose code is restricted to activities targeting governance issues. When assistance to civil society is for non-governance purposes use other appropriate purpose codes.)</p>
	15151		Elections	<p>Electoral management bodies and processes, election observation, voters' education. (Use code 15230 when in the context of an international peacekeeping operation).</p>
	15152		Legislatures and political parties	<p>Assistance to strengthen key functions of legislatures/ parliaments including subnational assemblies and councils (representation; oversight; legislation), such as improving the capacity of legislative bodies, improving legislatures' committees and administrative procedures; research and information management systems; providing training programmes for legislators and support personnel. Assistance to political parties and strengthening of party systems.</p>

DAC 5 CODE	CRS CODE	Voluntary code	DESCRIPTION	Clarifications / Additional notes on coverage
	15153		Media and free flow of information	Activities that support free and uncensored flow of information on public issues; activities that increase the editorial and technical skills and the integrity of the print and broadcast media, e.g. training of journalists. (Use codes 22010-22040 for provision of equipment and capital assistance to media.)
	15160		Human rights	<p>Measures to support specialised official human rights institutions and mechanisms at universal, regional, national and local levels in their statutory roles to promote and protect civil and political, economic, social and cultural rights as defined in international conventions and covenants; translation of international human rights commitments into national legislation; reporting and follow-up; human rights dialogue.</p> <p>Human rights defenders and human rights NGOs; human rights advocacy, activism, mobilisation; awareness raising and public human rights education.</p> <p>Human rights programming targeting specific groups, e.g. children, persons with disabilities, migrants, ethnic, religious, linguistic and sexual minorities, indigenous people and those suffering from caste discrimination, victims of trafficking, victims of torture.</p> <p>(Use code 15230 when in the context of a peacekeeping operation and code 15180 for ending violence against women and girls.)</p>
	15170		Women's equality organisations and institutions	Support for institutions and organisations (governmental and non-governmental) working for gender equality and women's empowerment.
	15180		Ending violence against women and girls	<p>Support to programmes designed to prevent and eliminate all forms of violence against women and girls/gender-based violence. This encompasses a broad range of forms of physical, sexual and psychological violence including but not limited to: intimate partner violence (domestic violence); sexual violence; female genital mutilation/cutting (FGM/C); child, early and forced marriage; acid throwing; honour killings; and trafficking of women and girls.</p> <p>Prevention activities may include efforts to empower women and girls; change attitudes, norms and behaviour; adopt and enact legal reforms; and strengthen implementation of laws and policies on ending violence against women and girls, including through strengthening institutional capacity.</p> <p>Interventions to respond to violence against women and girls/gender-based violence may include expanding access to services including legal assistance, psychosocial counselling and health care; training personnel to respond more effectively to the needs of survivors; and ensuring investigation, prosecution and punishment of perpetrators of violence.</p>

DAC 5 CODE	CRS CODE	Voluntary code	DESCRIPTION	Clarifications / Additional notes on coverage
152			Conflict prevention and resolution, peace and security	<i>N.B. Further notes on ODA eligibility (and exclusions) of conflict, peace and security related activities are given in paragraphs 76-81 of the Directives.</i>
	15210		Security system management and reform	<p>Technical co-operation provided to parliament, government ministries, law enforcement agencies and the judiciary to assist review and reform of the security system to improve democratic governance and civilian control;</p> <p>technical co-operation provided to government to improve civilian oversight and democratic control of budgeting, management, accountability and auditing of security expenditure, including military budgets, as part of a public expenditure management programme;</p> <p>assistance to civil society to enhance its competence and capacity to scrutinise the security system so that it is managed in accordance with democratic norms and principles of accountability, transparency and good governance. [Other than in the context of an international peacekeeping operation (15230).]</p>
	15220		Civilian peace-building, conflict prevention and resolution	<p>Support for civilian activities related to peace building, conflict prevention and resolution, including capacity building, monitoring, dialogue and information exchange.</p> <p>Bilateral participation in international civilian peace missions such as those conducted by the UN Department of Political Affairs (UNDPA) or the European Union (European Security and Defence Policy), and contributions to civilian peace funds or commissions (e.g. Peacebuilding Commission, Peacebuilding thematic window of the MDG achievement fund etc.). The contributions can take the form of financing or provision of equipment or civilian or military personnel (e.g. for training civilians).</p> <p>(Use code 15230 for bilateral participation in international peacekeeping operations).</p>

DAC 5 CODE	CRS CODE	Voluntary code	DESCRIPTION	Clarifications / Additional notes on coverage
	15230		Participation in international peacekeeping operations	<p>Bilateral participation in peacekeeping operations mandated or authorised by the United Nations (UN) through Security Council resolutions, and conducted by international organisations, e.g. UN, NATO, the European Union (Security and Defence Policy security-related operations), or regional groupings of developing countries.</p> <p>Direct contributions to the UN Department for Peacekeeping Operations (UNDPKO) budget are excluded from bilateral ODA (they are reportable in part as multilateral ODA, see Annex 9).</p> <p>The activities that can be reported as bilateral ODA under this code are limited to: human rights and election monitoring; reintegration of demobilised soldiers; rehabilitation of basic national infrastructure; monitoring or retraining of civil administrators and police forces; security sector reform and other rule of law-related activities; training in customs and border control procedures; advice or training in fiscal or macroeconomic stabilisation policy; repatriation and demobilisation of armed factions, and disposal of their weapons; explosive mine removal. The enforcement aspects of international peacekeeping operations are not reportable as ODA.</p> <p>ODA-eligible bilateral participation in peacekeeping operations can take the form of financing or provision of equipment or military or civilian personnel (e.g. police officers). The reportable cost is calculated as the excess over what the personnel and equipment would have cost to maintain had they not been assigned to take part in a peace operation. Costs for military contingents participating in UNDPKO peacekeeping operations are not reportable as ODA.</p> <p>International peacekeeping operations may include humanitarian-type activities (contributions to the form of equipment or personnel), as described in codes 7xxxx. These should be included under code 15230 if they are an integrated part of the activities above, otherwise they should be reported as humanitarian aid.</p> <p>NB: When using this code, indicate the name of the operation in the short description of the activity reported.</p>
	15240		Reintegration and SALW control	<p>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. 80 of the Directives for definition of SALW activities covered. [Other than in the context of an international peacekeeping operation (15230) or child soldiers (15261)].</p>
	15250		Removal of land mines and explosive remnants of war	<p>All activities related to land mines and explosive remnants of war which have benefits to developing countries as their main objective, including removal of land mines and explosive remnants of war, and stockpile destruction for developmental purposes [other than in the context of an international peacekeeping operation (15230)]; risk education and awareness raising; rehabilitation, reintegration and assistance to victims, and research and development on demining and clearance. Only activities for civilian purposes are ODA-eligible.</p>
	15261		Child soldiers (Prevention and demobilisation)	<p>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.</p>

DAC 5 CODE	CRS CODE	Voluntary 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.
		16011	<i>Social protection and welfare services policy, planning and administration</i>	<i>Administration of overall social protection policies, plans, programmes and budgets including legislation, standards and statistics on social protection.</i>
		16012	<i>Social security (excl pensions)</i>	<i>Social protection schemes in the form of cash or in-kind benefits to people unable to work due to sickness or injury.</i>
		16013	<i>General pensions</i>	<i>Social protection schemes in the form of cash or in-kind benefits, including pensions, against the risks linked to old age.</i>
		16014	<i>Civil service pensions</i>	<i>Pension schemes for government personnel.</i>
		16015	<i>Social services (incl youth development and women+ children)</i>	<i>Social protection schemes in the form of cash or in-kind benefits to households with dependent children, including parental leave benefits.</i>
		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.
		16065	<i>Recreation and sport</i>	
		16066	<i>Culture</i>	
		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 ¹ .
	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.	

1. ODA recording of narcotics control expenditures is limited to activities that focus on economic development and welfare including alternative development programmes and crop substitution (see 31165 and 43050). Activities by the donor country to interdict drug supplies destroy crops or train or finance military personnel in anti-narcotics activities are not reportable.

200 - ECONOMIC INFRASTRUCTURE AND SERVICES

(This major heading groups assistance for networks, utilities and services that facilitate economic activity.)

DAC 5 CODE	CRS CODE	Voluntary code	DESCRIPTION	Clarifications / Additional notes on coverage
210			TRANSPORT AND STORAGE	<i>Note: Manufacturing of transport equipment should be included under code 32172.</i>
	21010		Transport policy and administrative management	Transport sector policy, planning and programmes; aid to transport ministries; institution capacity building and advice; unspecified transport; activities that combine road, rail, water and/or air transport. Whenever possible, report transport of goods under the sector of the good being transported.
		21011	<i>Transport policy, planning and administration</i>	<i>Administration of affairs and services concerning transport systems.</i>
		21012	<i>Public transport services</i>	<i>Administration of affairs and services concerning public transport.</i>
		21013	<i>Transport regulation</i>	<i>Supervision and regulation of users, operations, construction and maintenance of transport systems (registration, licensing, inspection of equipment, operator skills and training; safety standards, franchises, tariffs, levels of service, etc.).</i>
	21020		Road transport	Road infrastructure, road vehicles; passenger road transport, motor passenger cars.
		21021	<i>Feeder road construction</i>	<i>Construction or operation of feeder road transport systems and facilities.</i>
		21022	<i>Feeder road maintenance</i>	<i>Maintenance of feeder road transport systems and facilities.</i>
		21023	<i>National road construction</i>	<i>Construction or operation of national road transport systems and facilities.</i>
		21024	<i>National road maintenance</i>	<i>Maintenance of national road transport systems and facilities.</i>
	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. Whenever possible, report storage projects under the sector of the resource being stored.
	21081		Education and training in transport and storage	

DAC 5 CODE	CRS CODE	Voluntary 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.
		22011	<i>Communications policy, planning and administration</i>	
		22012	<i>Postal services</i>	<i>Development and operation of postal services.</i>
		22013	<i>Information services</i>	<i>Provision of information services.</i>
	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	Voluntary code	DESCRIPTION	Clarifications / Additional notes on coverage
230			ENERGY GENERATION, DISTRIBUTION AND EFFICIENCY	Categories 231 through 235 include both electric power plants and combined heat and power (CHP) plants. Heat-only plants, whatever the type of fuel, are reportable under category 236. Activities relating to fuelwood/charcoal production, energy manufacturing and natural resources extraction (including oil and gas pipelines) are reportable under categories 312, 321 and 322 respectively.
231			Energy generation, distribution and efficiency – general	
	23110		Energy policy and administrative management	Energy sector policy, planning; aid to energy ministries; institution capacity building and advice; unspecified energy activities.
		23111	<i>Energy sector policy, planning and administration</i>	
		23112	<i>Energy regulation</i>	<i>Regulation of the energy sector, including wholesale and retail electricity provision.</i>
	23181		Energy education/training	All levels of training not included elsewhere.
	23182		Energy research	Including general inventories, surveys.
	23183		Energy conservation and demand- side efficiency	All projects in support of energy demand reduction, e.g. building and industry upgrades, smart grids, metering and tariffs. Also includes efficient cook-stoves and biogas projects.
232			Energy generation, renewable sources	
	23210		Energy generation, renewable sources – multiple technologies	Renewable energy generation programmes that cannot be attributed to one single technology (codes 23220 through 23280 below). Fuelwood/charcoal production should be included under forestry 31261.
	23220		Hydro-electric power plants	Including energy generating river barges.
	23230		Solar energy	Including photo-voltaic cells, solar thermal applications and solar heating.
	23240		Wind energy	Wind energy for water lifting and electric power generation.
	23250		Marine energy	Including ocean thermal energy conversion, tidal and wave power.
	23260		Geothermal energy	Use of geothermal energy for generating electric power or directly as heat for agriculture, etc.
	23270		Biofuel-fired power plants	Use of solids and liquids produced from biomass for direct power generation. Also includes biogases from anaerobic fermentation (e.g. landfill gas, sewage sludge gas, fermentation of energy crops and manure) and thermal processes (also known as syngas); waste- fired power plants making use of biodegradable municipal waste (household waste and waste from companies and public services that resembles household waste, collected at installations specifically designed for their disposal with recovery of combustible liquids, gases or heat). See code 23360 for non- renewable waste-fired power plants.
233			Energy generation, non-renewable sources	
	23310		Energy generation, non-renewable sources – unspecified	Thermal power plants including when energy source cannot be determined; combined gas-coal power plants.
	23320		Coal-fired electric power plants	Thermal electric power plants that use coal as the energy source.

DAC 5 CODE	CRS CODE	Voluntary code	DESCRIPTION	Clarifications / Additional notes on coverage
	23330		Oil-fired electric power plants	Thermal electric power plants that use fuel oil or diesel fuel as the energy source.
	23340		Natural gas-fired electric power plants	Electric power plants that are fuelled by natural gas.
	23350		Fossil fuel electric power plants with carbon capture and storage (CCS)	Fossil fuel electric power plants employing technologies to capture carbon dioxide emissions. CCS not related to power plants should be included under 41020. CCS activities are not reportable as ODA.
	23360		Non-renewable waste-fired electric power plants	Electric power plants that use non-biodegradable industrial and municipal waste as the energy source.
234			Hybrid energy electric power plants	
	23410		Hybrid energy electric power plants	Electric power plants that make use of both non-renewable and renewable energy sources.
235			Nuclear energy electric power plants	
	23510		Nuclear energy electric power plants	Including nuclear safety.
236			Heating, cooling and energy distribution	
	23610		Heat plants	Power plants which are designed to produce heat only.
	23620		District heating and cooling	Distribution of heat generated in a centralised location, or delivery of chilled water, for residential and commercial heating or cooling purposes.
	23630		Electric power transmission and distribution	Grid distribution from power source to end user; transmission lines. Also includes storage of energy to generate power (e.g. pumped hydro, batteries) and the extension of grid access, often to rural areas.
	23640		Gas distribution	Delivery for use by ultimate consumer.

Note: Extraction of raw materials for energy generation should be included in the mining sector. Energy manufacturing (e.g. gas liquefaction; petroleum refineries) should be included in the industry sector. CCS not related to power generation should be coded as biosphere protection. According to DAC Directives, assistance towards the peaceful use of nuclear energy is reportable as ODA. This includes the construction and decommissioning of nuclear power reactors for civilian power supply, the development or supply of medical isotopes, and food irradiation and other industrial and commercial applications. Nuclear weapons research and other military applications of nuclear technology are excluded. However, it should be noted that in parallel Participants to the OECD Arrangement on Officially Supported Export Credits have banned as of 2009 any “aid support” to finance the construction of new nuclear power plants as well as the modernisation of existing nuclear power plants. This is stipulated in the Nuclear Sector Understanding (see the Arrangement: Annex II/Chapter II/paragraph 7).

DAC 5 CODE	CRS CODE	Voluntary 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	Voluntary code	DESCRIPTION	Clarifications / Additional notes on coverage
250			BUSINESS AND OTHER SERVICES	
			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.

300 - PRODUCTION SECTORS

(This main heading groups contributions to all directly productive sectors.)

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

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

400 – MULTISECTOR/CROSS-CUTTING

(This main heading includes support for projects which straddle several sectors.)

DAC 5 CODE	CRS CODE	Voluntary code	DESCRIPTION	Clarifications / Additional notes on coverage
410			General environmental protection	<i>Covers activities concerned with conservation, protection or amelioration of the physical environment without sector allocation.</i>
	41010		Environmental policy and administrative management	Environmental policy, laws, regulations and economic instruments; administrative institutions and practices; environmental and land use planning and decision-making procedures; seminars, meetings; miscellaneous conservation and protection measures not specified below.
	41020		Biosphere protection	Air pollution control, ozone layer preservation; marine pollution control.
	41030		Bio-diversity	Including natural reserves and actions in the surrounding areas; other measures to protect endangered or vulnerable species and their habitats (e.g. wetlands preservation)
	41040		Site preservation	Applies to unique cultural landscape; including sites/objects of historical, archeological, aesthetic, scientific or educational value.
	41050		Flood prevention/control	Floods from rivers or the sea; including sea water intrusion control and sea level rise related activities.
	41081		Environmental education/ training	
	41082		Environmental research	Including establishment of databases, inventories/accounts of physical and natural resources; environmental profiles and impact studies if not sector specific.
430			Other multisector	
	43010		Multisector aid	
	43030		Urban development and management	Integrated urban development projects; local development and urban management; urban infrastructure and services; municipal finances; urban environmental management; urban development and planning; urban renewal and urban housing; land information systems.
		43031	<i>Urban land policy and management</i>	<i>Urban development and planning; urban management, land information systems.</i>
		43032	<i>Urban development</i>	<i>Integrated urban development projects; local development; urban infrastructure and services; municipal finances; urban environment systems; urban renewal and urban housing.</i>

DAC 5 CODE	CRS CODE	Voluntary code	DESCRIPTION	Clarifications / Additional notes on coverage
	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.
		43041	<i>Rural land policy and management</i>	<i>Regional development planning; promotion of decentralised and multi-sectoral competence for planning, co-ordination and management; land management; land use planning; geographical information systems.</i>
		43042	<i>Rural development</i>	<i>Integrated rural development projects; implementation of regional development and measures (including natural reserve management); land settlement and resettlement activities [excluding resettlement of refugees and internally displaced persons (72010)]; functional integration of rural and urban areas.</i>
	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.

500 – COMMODITY AID AND GENERAL PROGRAMME ASSISTANCE

(Sector specific programme assistance is to be included in the respective sectors.)

DAC 5 CODE	CRS CODE	Voluntary code	DESCRIPTION	Clarifications / Additional notes on coverage
510			General budget support	<i>Budget support in the form of sector-wide approaches (SWAs) should be included in the respective sectors.</i>
	51010		General budget support-related aid	Unearmarked contributions to the government budget; support for the implementation of macroeconomic reforms (structural adjustment programmes, poverty reduction strategies); general programme assistance (when not allocable by sector).
520			Developmental food aid/Food security assistance	
	52010		Food aid/Food security programmes	Supply of edible human food under national or international programmes including transport costs; cash payments made for food supplies; project food aid and food aid for market sales when benefiting sector not specified; excluding emergency food aid. <i>Report as multilateral: i) food aid by the EU financed out of its budget and allocated pro rata to EU member countries; and ii) core contributions to the World Food Programme.</i>
530			Other commodity assistance	<i>Non-food commodity assistance (when benefiting sector not specified).</i>
	53030		Import support (capital goods)	Capital goods and services; lines of credit.
	53040		Import support (commodities)	Commodities, general goods and services, oil imports.

600 – ACTION RELATING TO DEBT

DAC 5 CODE	CRS CODE	Voluntary code	DESCRIPTION	Clarifications / Additional notes on coverage
600			Action relating to debt	
	60010		Action relating to debt	Actions falling outside the code headings below.
	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.

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.)

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

Distinguishing humanitarian from sector-allocable aid

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

910 – ADMINISTRATIVE COSTS OF DONORS

DAC 5 CODE	CRS CODE	Voluntary code	DESCRIPTION	Clarifications / Additional notes on coverage
910	91010		Administrative costs (non-sector allocable)	

930 – REFUGEES IN DONOR COUNTRIES

DAC 5 CODE	CRS CODE	Voluntary code	DESCRIPTION	Clarifications / Additional notes on coverage
930	93010		Refugees in donor countries (non-sector allocable)	

998 – UNALLOCATED/ UNSPECIFIED

DAC 5 CODE	CRS CODE	Voluntary 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 (non-sector allocable)	Spending in donor country for heightened awareness / interest in development co-operation (brochures, lectures, special research projects, etc.).